

# **AUDITOR'S REPORT**

## **CAPITAL ASSETS INTERNAL CONTROLS REVIEW**



**August 25, 2023**

**Michael Post, CPA, CIA  
Harris County Auditor**

**Leslie Wilks Garcia, M.Jur., CPA, CFE**  
*First Assistant County Auditor*  
*Accounting Division*

**Errika Perkins, CPA, CIA, CFE**  
*Chief Assistant County Auditor*  
*Audit Division*



1001 Preston, Suite 800  
Houston, Texas 77002-1817  
(832) 927-4600

Fax (713) 755-8932  
Help Line (832) 927-4558

**MICHAEL POST, CPA, CIA**  
**HARRIS COUNTY AUDITOR**

August 25, 2023

Dear Leslie Wilks Garcia,

The Harris County Auditor's Office Audit Division performed audit procedures relative to internal controls for capital assets for the 12 months ending, April 30, 2023. The objective of this engagement was to evaluate the design and effectiveness of controls to determine whether capital assets were monitored and recorded accurately and timely in the County's Financial System of Record (PeopleSoft).

**Results**

In connection with the procedures performed, no reportable issues were noted.

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**Accountability**

We conducted our audit in accordance with the International Standards for the Professional Practice of Internal Auditing (Standards). The Standards require that we comply with the Code of Ethics and obtain reasonable assurance that significant risks to the activity are minimized to an acceptable level.

The work performed required our staff to exercise professional judgment in completing the engagement's scope. As the engagement's scope did not include a detailed examination of all transactions, there is a risk that fraud, errors, or omissions were not detected during this engagement. The official, therefore, retains the responsibility for the accuracy and completeness of their financial records and for ensuring sufficient controls are in place to detect and prevent fraud, errors, or omissions.

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We appreciate the time and attention provided by you and your staff during this engagement. Please anticipate an email request to complete the Internal Audit Division's Post Engagement Survey. We look forward to your feedback. If you have any questions, please contact me at 713-274-5673.

Sincerely,

A handwritten signature in blue ink that reads "Errika Perkins".

Errika Perkins  
Chief Assistant County Auditor

cc:

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District Judges  
County Judge Lina Hidalgo

Commissioner Lesley Briones  
Commissioner Rodney Ellis  
Commissioner Adrian Garcia

Commissioner Tom Ramsey  
County Attorney Christian Menefee