

# **AUDITOR'S REPORT**

## **DNA CAPACITY ENHANCEMENT AND BACKLOG REDUCTION PROGRAM**



**August 11, 2023**

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

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

August 11, 2023

Dear Luis Sanchez, M.D., Chief Medical Examiner:

The Harris County Auditor's Office Audit Division performed audit procedures relative to the DNA Capacity Enhancement and Backlog Reduction (CEBR) Program, for the 12 months ending September 30, 2022. The objectives of this engagement were to evaluate CEBR program's compliance with the following federal grant requirements:

- Activities Allowed and Allowable Cost
- Classification of Vendors
- Inventory Management
- Period of Performance
- Procurement
- Reporting

**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 Audit Division's Post Engagement Survey. We look forward to your feedback. If you have any questions, please contact me or Errika Perkins, Chief Assistant County Auditor, 713-274-5673.

Sincerely,

Handwritten signature of Michael Post in blue ink.

Michael Post  
County Auditor

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cc

District Judges  
County Judge Lina Hidalgo

Commissioner Lesley Briones  
Commissioner Rodney Ellis  
Commissioner Adrian Garcia

Commissioner Tom Ramsey  
County Attorney Christian Menefee