

AUDITOR'S REPORT

ACCOUNTS PAYABLE – ESCHEATMENT AUDIT



July 21, 2023

**Michael Post, C.P.A., M.B.A.
Harris County Auditor**

Leslie Wilks Garcia, C.P.A., M.Jur.
First Assistant County Auditor

Errika Perkins, C.P.A., C.I.A.
Chief Assistant County Auditor
Audit Division



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MICHAEL POST, C.P.A., M.B.A.
HARRIS COUNTY AUDITOR

July 21, 2023

Dear Leslie Wilks Garcia,

The Harris County Auditor's Office Audit Division performed procedures relative to the Accounts Payable – Escheatment process, for the 12 months ending February 28, 2023. The objectives of this engagement were to determine whether:

- Escheatment of unclaimed funds for Fee Officers (Constable's Office, the County Clerk, the District Clerk, Justice of the Peace Court, or the Sheriff's Office for refunds of bonds, fees, court costs, etc.) are properly authorized, accurately recorded, and timely submitted to the appropriate entity in accordance with Harris County Accounting Procedure D.14, *Unclaimed Property*, and
- Recipients are provided timely notice of unclaimed property in accordance with Harris County Accounting Procedure D.14, *Unclaimed Property*.

Results

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

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.

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 at 713-274-5673.

Sincerely,

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

Errika Perkins
Chief Assistant County Auditor

cc:

District Judges
County Judge Lina Hidalgo

Commissioner Lesley Briones
Commissioner Rodney Ellis
Commissioner Adrian Garcia

Commissioner Tom Ramsey
County Attorney Christian Menefee