

AUDITOR'S REPORT

FINANCIAL MANAGEMENT INVESTMENT PROCEDURES

FOUR MONTHS ENDED SEPTEMBER 30, 2022



May 26, 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.
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MICHAEL POST, C.P.A., M.B.A.
HARRIS COUNTY AUDITOR

May 26, 2023

Dear Daniel Ramos, Executive Director, Office of Management and Budget:

The Harris County Auditor's Office Audit Division performed procedures relative to the Financial Management Investment Audit for the four months ended, September 30, 2022. The objective of the engagement was to assess whether Financial Management was in compliance with Texas Government Code Chapters 2256 and 2257, the County's Investment Policy, and Financial Management's internal procedures.

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 or Errika Perkins, Chief Assistant County Auditor, 713-274-5673.

Sincerely,

A handwritten signature in blue ink that reads "Michael Post".

Michael Post
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
Interim County Administrator Diana Ramirez