

AUDITOR'S REPORT

FLOOD CONTROL DISTRICT



May 6, 2022

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

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

May 6, 2022

Dear Dr. Tina Petersen, Director, Harris County Flood Control District:

The Harris County Auditor's Office Audit Division performed procedures relative to the Flood Control District Alan Black Closeout, for the 6-month period ended, March 7, 2022. Pursuant to the Harris County Road Law, Section 10, the objectives of this engagement were to determine whether:

- A sample of the department's capital assets existed.
- Certain procurement and travel card expenditures complied with County procedure.
- System(s) access for the former executive leader was appropriately disabled
- Petty cash account reconciled to the imprest balance authorized by Commissioners Court.
- Certain bank reconciliations were completed timely and accurately.
- Bank account signatory rights for the former executive leader were appropriately removed.

Results

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

Departmental Metrics			
Budget	Adjusted (SFY22) (Division 090)		
	\$1,927,013,573.71 (as of 3/22/22)		
Staffing	Total Number of Positions	Positions Not Filled	Number of Grant Funded Positions
	405	54	0
Procurement Card Travel Card	Card Limit	Quantity	Total Expenses in Audit Period
	\$4,000	2	\$7,996
	\$10,000	2	\$19,078
Retail Credit Accounts	Description	Quantity	Expenses During Audit Period (unaudited)
	Amazon	1	\$266
	Home Depot	2	\$3,408
Cash Accounts	Description	Quantity	Limit
	Department Bank Accounts	10	N/A
	Petty Cash Account	1	\$600
Capital Assets	Number of Assets	Total Asset Value	
	3530	2.97 Billion	

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 Erika Perkins, Chief Assistant County Auditor, 713-274-5673.

Sincerely,



Michael Post
County Auditor

cc: District Judges
County Judge Lina Hidalgo
Commissioners:
 R. Jack Cagle
 Rodney Ellis
 Adrian Garcia
 Tom Ramsey
Christian Menefee
David Berry