

AUDITOR'S REPORT

HARRIS COUNTY CLERK'S OFFICE CHRISTOPHER HOLLINS CLOSEOUT AUDIT



February 26, 2021

**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

February 26, 2021

Ms. Teneshia Hudspeth
Harris County Clerk
201 Caroline, Suite 460
Houston, Texas 77002

RE: Harris County Clerk Closeout Audit

Dear Ms. Hudspeth:

The Internal Audit Division has completed a Closeout Audit of the Harris County (County) Clerk's Office (Office). The Closeout Audit was performed pursuant to the Harris County Road Law Section 10, which states that "Upon the death, resignation or retirement of any officer or employee, the Auditor shall require an accounting of all property of every kind of the County or its political subdivisions of which he has custody, possession, control or supervision..."

The objectives of this engagement were to determine whether:

1. The existence of the Office's capital assets and the population of non-capital assets assigned to the recently terminated executive leader was verified.
2. Certain procurement and travel card expenditures were in compliance with County policy.
3. Systems and physical access for the recently terminated executive leader were appropriately disabled.
4. Certain bank reconciliations were completed timely and accurately.
5. Bank account signatory rights for the recently terminated executive leader were appropriately removed.
6. Petty cash and change fund accounts reconciled to the imprest balances authorized by Commissioners Court.

The audit reviewed financial data for the six-month period ended November 30, 2020, and system access data as of December 3, 2020.

The work performed required our staff to exercise professional judgment in completing the engagement's objectives. As the engagement's scope did not include a detailed inspection of all expenses or collections, 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 assets, and for ensuring sufficient controls are in place to detect and prevent fraud, errors, or omissions.

Ms. Teneshia Hudspeth
Harris County Clerk

Results

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

We appreciate the time and attention provided by you and your staff during this engagement. Please expect 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, 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
Josh Stuckey