

AUDITOR'S REPORT

HARRIS COUNTY COUNTY CLERK - STAN STANART CLOSEOUT PROCEDURES



March 1, 2019

**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

March 1, 2019

Dr. Diane Trautman
Harris County Clerk
201 Caroline, Suite 460
Houston, Texas 77002

RE: Harris County Clerk's Office, Stan Stanart Closeout Procedures as of December 31, 2018

With the change in officials at the Harris County Clerk's Office (County Clerk), the Auditor's Office – Compliance Audit Department performed closeout procedures in accordance with the Harris County Road Law. Although you were not the office holder during the period of our procedures, we are addressing the Auditor's Report to you as the current office holder.

We performed procedures to determine whether:

- Petty Cash and Change Funds at the Office reconciled to the imprest balances authorized by Commissioners Court, and the balances are accurately recorded in the County's Financial Records.
- Capital assets exist (on a sample basis).
- Procurement and travel cards assigned to the County Clerk are in the County Clerk's possession.

The engagement process included providing you with a combined engagement and scope letter and conducting entrance and exit conferences with your personnel. The purpose of the letter and conferences were to explain the process, describe the procedures to be performed, discuss any issues identified during the engagement, and solicit suggestions for resolving any applicable issues.

The work performed required our staff to exercise professional judgment in completing the scope procedures. As the procedures were not a detailed examination of all transactions or property, 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 and property records, and for ensuring sufficient controls are in place to detect and prevent fraud, errors, or omissions.

Dr. Diane Trautman
Harris County Clerk

In connection with our procedures, no reportable issues were noted. We appreciate the time and attention provided by you and your staff during our procedures.

Sincerely,



Michael Post
County Auditor

cc: District Judges
County Judge Lina Hidalgo
Commissioners:
 R. Jack Cagle
 Rodney Ellis
 Adrian Garcia
 Steve Radack
Kim Ogg
Vince Ryan
William J. Jackson