

# **AUDITOR'S REPORT**

## **HARRIS COUNTY COMMISSIONER PRECINCT 2 JACK MORMAN CLOSEOUT PROCEDURES AS OF DECEMBER 31, 2018**



**February 15, 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**

February 15, 2019

Commissioner Adrian Garcia  
Harris County Commissioner Precinct 2  
1001 Preston, Rm 924  
Houston, Texas 77002

RE: Commissioner Precinct 2 Jack Morman Closeout Procedures as of December 31, 2018

With the change in officials within the County Commissioner Precinct 2 (Office), the Auditor's Office - Audit Services Department performed closeout procedures in accordance with the Harris County Road Law. Although you were not the office holder during the period subject to our procedures, we are addressing this Auditor's Report to you as the current office holder.

We performed procedures to determine whether:

1. Petty Cash at the Office reconciled to the imprest balance authorized by Commissioners Court, and the balance was accurately recorded in the County's Financial System (IFAS).
2. Capital assets existed (on a sample basis).

The engagement process included providing you with a combined engagement and scope letter and conducting an entrance conference with your personnel. The purpose of the letter and conference was to explain the process, identify areas of concern, and describe the procedures to be performed. A draft report was provided to you and your personnel for review.

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

Commissioner Adrian Garcia  
Harris County Commissioner Precinct 2

The enclosed Auditor's Report does not include any issues or recommendations as none were identified during our procedures. We appreciate the time and attention provided by you and your staff during this engagement.

Sincerely,



Michael Post  
County Auditor

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

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## **OVERVIEW**

The objective of this engagement was to perform procedures in accordance with the Harris County Road Law (Section 10, Chapter 17, Special Laws, Acts of the 33<sup>rd</sup> Legislature, Regular Session, 1913, as amended by Chapter 422, Acts of the 66<sup>th</sup> Legislature, 1979).

As excerpted below:

“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 ...”

## **RESULTS**

Based on the procedures performed, in accordance with the Harris County Road Law, the petty cash fund at the Office reconciled to the imprest balance authorized by Commissioners Court, and the balance was accurately recorded in IFAS. In addition, the capital assets assigned to the Office existed. No issues were identified.