

# **AUDITOR'S REPORT**

## **HARRIS COUNTY COMMISSIONER PRECINCT 4 R. JACK CAGLE CLOSEOUT ENGAGEMENT**



**March 24, 2023**

**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 24, 2023

Dear Commissioner Lesley Briones, Harris County Precinct 4:

The Harris County Auditor's Office Audit Division performed procedures relative to the Commissioner Precinct 4 R. Jack Cagle Closeout for the 6-month period ended, December 31, 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 policies; and
- Physical and system(s) access for the former executive leader were appropriately disabled and assigned assets were properly returned.

**Results**

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

<b>Commissioner Precinct 4 Departmental Metrics</b>			
<b>Adjusted Budget</b> (as of 2/21/23)	<b>Fiscal Year 2023</b> (Department 104)		
	\$299,554,166		
<b>Staffing</b> (as of 2/3/23)	<b>Total Positions</b>	<b>Positions Not Filled</b>	<b>Grant Funded Positions</b>
	378	115	0
<b>Procurement Card</b>	<b>Card Limit</b>	<b>Quantity</b>	<b>Expenses in Audit Period</b>
	\$7,000	1	\$10,119
	<b>Travel Card</b>	\$13,000	1
<b>Retail Credit Accounts</b>	<b>Description</b>	<b>Quantity</b>	<b>Expenses in Audit Period</b>
	Hobby Lobby	2	\$2,483
<b>Cash Accounts</b>	<b>Description</b>	<b>Quantity</b>	<b>Limit</b>
	Bank Accounts	0	N/A
	Petty Cash	0	N/A
	Change Fund	0	N/A
<b>Open Purchase Orders</b> (as of 2/21/23)	<b>Source</b>	<b>Quantity</b>	<b>Total</b>
	PeopleSoft	577	\$102,773,260
<b>Paid Invoices</b> (as of 2/21/23)	<b>Source</b>	<b>Quantity</b>	<b>Total</b>
	PeopleSoft	9,077	\$68,054,301
<b>Open Invoices</b> (as of 3/14/23)	<b>Source</b>	<b>Aging of Open</b>	
	AIR / OpenText	<30 Days	155
		31-90 Days	3
		>90 Days	0
<b>Capital Assets</b>	<b>Number of Assets</b>	<b>Total Costs</b>	
	25,094	\$5.8 Million	

**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.

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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,



Michael Post  
County Auditor

cc:

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District Judges  
County Judge Lina Hidalgo

Commissioner Lesley Briones  
Commissioner Rodney Ellis  
Commissioner Adrian Garcia

Commissioner Tom Ramsey  
County Attorney Christian Menefee