

AUDITOR'S REPORT

HARRIS COUNTY COMMISSIONERS COURT'S ANALYST'S OFFICE CLOSEOUT ENGAGEMENT



August 11, 2023

**Michael Post, CPA, CIA
Harris County Auditor**

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MICHAEL POST, CPA, CIA
HARRIS COUNTY AUDITOR

August 11, 2023

Dear Ms. Diana Ramirez, Interim Harris County Administrator:

The Harris County Auditor's Office Audit Division has completed a Closeout Audit of the Harris County Commissioners Court's Analyst's Office for the 6-month period ended, March 3, 2023. Pursuant to the Harris County Road Law, Section 10, the objectives of this engagement were to determine whether:

- Certain procurement and travel card expenditures complied with County policies; and
- Physical and systems access were appropriately disabled for the former executive leader, and assigned assets were properly returned.

Results

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

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 Errika Perkins, Chief Assistant County Auditor, 713-274-5673

Sincerely,

A handwritten signature in blue ink that reads "Michael Post".

Michael Post
County Auditor

cc:

District Judges
County Judge Lina Hidalgo

Commissioner Lesley Briones
Commissioner Rodney Ellis
Commissioner Adrian Garcia

Commissioner Tom Ramsey
County Attorney Christian Menefee