

AUDITOR'S REPORT

HARRIS COUNTY COMMUNITY SERVICES DEPARTMENT ADRIENNE HOLLOWAY CLOSEOUT ENGAGEMENT



April 21, 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

April 21, 2023

Dear Ms. Thao Costis, Interim Executive Director, Harris County Community Services Department:

The Harris County Auditor's Office Audit Division performed procedures relative to the Harris County Community Services Department 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;
- Physical and system(s) access were appropriately disabled for the former executive leader, and assigned assets were properly returned;
- Petty Cash and Change Funds reconciled to the imprest balances authorized by Commissioners Court;
- Certain bank reconciliations were completed timely and accurately; and
- Bank account signatory rights for the former executive leader were appropriately removed.

Results

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

Community Services Departmental Metrics

Adjusted Budget (as of 3/30/23)	Fiscal Year 2023 (Department 289)		
	\$1,623,907,599		
Staffing (as of 2/3/23)	Total Positions	Positions Not Filled	Grant Funded Positions
	285	94	235
Procurement Card	Total Card Limit	Quantity	Expenses in Audit Period
	\$4,000	1	\$6,388.53
Travel Cards	\$40,000	4	\$41,721.34
Retail Credit Accounts	Description	Quantity	Expenses in Audit Period
	N/A	0	N/A
Cash Accounts	Description	Quantity	Limit
	Bank Accounts	8	N/A
	Petty Cash	3	\$1,000
Change Fund	0	N/A	

Community Services Departmental Metrics

Open Purchase Orders (as of 3/30/23)	Source	Quantity	Total
	PeopleSoft	715	\$418,197,094
Paid Invoices (as of 3/30/23)	Source	Quantity	Total
	PeopleSoft	6,555	\$404,516,604
Open Invoices (as of 3/14/23)	Source	Aging of Open Invoices	
		<30 Days	153
	AIR / OpenText	31-90 Days	68
		>90 Days	14
Capital Assets	Number of Assets	Total Costs	
	448	\$209,891,661	

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,



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
 David Berry