

# **AUDITOR'S REPORT**

## **HARRIS COUNTY COMMUNITY SUPERVISION AND CORRECTIONS DEPARTMENT**

**THREE MONTHS ENDED DECEMBER 31, 2021**



**May 27, 2022**

**Michael Post, C.P.A., M.B.A.  
Harris County Auditor**

**Leslie Wilks Garcia, C.P.A., M.Jur.**  
*First Assistant County Auditor*



1001 Preston, Suite 800  
Houston, Texas 77002-1817  
(832) 927-4600

**Errika Perkins, C.P.A., C.I.A.**  
*Chief Assistant County Auditor*  
*Audit Division*

Fax (713) 755-8932  
Help Line (832) 927-4558

**MICHAEL POST, C.P.A., M.B.A.**  
**HARRIS COUNTY AUDITOR**

May 27, 2022

Dear Dr. Teresa May, Executive Director, Harris County Community Supervision and Corrections Department:

The Harris County Auditor's Office - Compliance Audit performed procedures relative to the Harris County Community Supervision and Corrections Department monthly collection reports for the three months ended, December 31, 2021. As required by Local Government Code §115.0035, Compliance Audit selectively examined the financial activity relative to the monthly collection reports and related records.

The objectives of this engagement were to determine whether:

- The amounts reported on the Justice Information Management System 983 Reports were properly deposited in the County's depository.
- Collections were properly recorded in the County's Financial System.

## **Results**

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

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## **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 engagement's scope did not include a detailed inspection of all transactions. There is a risk that fraud or errors were not detected during this engagement. Therefore, the official 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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Dr. Teresa May, Executive Director  
Community Supervision and Corrections Department

We appreciate the time and attention provided by your team. If you have any questions, please contact me or Errika Perkins, Chief Assistant County Auditor, at 713-274-5673.

Sincerely,



Michael Post  
County Auditor

cc: District Judges  
County Judge Lina Hidalgo  
Commissioners:  
    R. Jack Cagle  
    Rodney Ellis  
    Adrian Garcia  
    Tom Ramsey  
Christian Menefee