

AUDITOR'S REPORT

HARRIS COUNTY COMMUNITY SUPERVISION AND CORRECTIONS DEPARTMENT

THREE MONTHS ENDED SEPTEMBER 30, 2022



January 6, 2023

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

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

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



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

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

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

January 6, 2023

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's monthly collection reports for the three months ended, September 30, 2022. 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.

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.

Dr. Teresa May, Executive Director
Community Supervision and Corrections Department

We appreciate the time and attention provided by you and your staff during this engagement. 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
Commissioners:
Rodney Ellis
Adrian Garcia
Tom Ramsey
Lesley Briones
Christian Menefee