

**HARRIS COUNTY  
COMMUNITY SUPERVISION  
AND CORRECTIONS DEPARTMENT  
AUDIT REPORT**

**THREE MONTHS ENDED SEPTEMBER 30, 2023**



**January 5, 2024**

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

**Leslie Wilks Garcia, M.Jur., CPA, CFE**  
*First Assistant County Auditor*  
*Accounting Division*



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**MICHAEL POST, CPA, CIA**  
**HARRIS COUNTY AUDITOR**

January 5, 2024

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

The Harris County Auditor's Office - Compliance Audit Division performed procedures relative to the Harris County Community Supervision and Corrections Department's monthly collections reports for the three months ended, September 30, 2023. 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 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. 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

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cc:

District Judges  
County Judge Lina Hidalgo

Commissioner Lesley Briones  
Commissioner Rodney Ellis  
Commissioner Adrian Garcia

Commissioner Tom Ramsey  
County Attorney Christian Menefee