

AUDITOR'S REPORT

HARRIS COUNTY ELECTIONS ADMINISTRATOR ISABEL LONGORIA CLOSEOUT ENGAGEMENT



September 2, 2022

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



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

September 2, 2022

Dear Mr. Clifford Tatum, Harris County Elections Administrator:

The Harris County Auditor's Office Audit Division performed procedures relative to the Elections Administrator Isabel Longoria Closeout for the 6-month period ended, July 1, 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; and
- Physical and system(s) access for the former executive leader were appropriately disabled.

Results

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

Elections Administrator Departmental Metrics			
Budget	Adjusted (SFY22) (Departments 516 & 520)		
	\$47,153,413 (as of 7/29/2022)		
Staffing	Total Number of Positions	Positions Not Filled	Number of Grant Funded Positions
	164	18	0
Procurement Card Travel Card	Card Limit	Quantity	Total Expenses in Audit Period
	\$48,000	1	\$22,559
	\$48,000	1	\$161,304
Retail Credit Accounts	Description	Quantity	Expenses During Audit Period (unaudited)
	Amazon	1	\$19,246
Cash Accounts	Description	Quantity	Limit
	Bank Accounts	0	N/A
	Petty Cash	0	N/A
	Change Fund	0	N/A
Capital Assets	Number of Assets	Total Asset Value	
	1044	6.2 Million	

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
Commissioners:
 R. Jack Cagle
 Rodney Ellis
 Adrian Garcia
 Tom Ramsey
Christian Menefee
David Berry