

# **AUDITOR'S REPORT**

## **HARRIS COUNTY ELECTRONIC FUNDS TRANSFER PROCESSES**



**February 18, 2022**

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

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

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

February 18, 2022

Dear Ms. Wilks Garcia,

While performing the Electronic Funds Transfer (EFT) Processes audit, it was discovered that the Vendor Verification Team does not perform bank account verification procedures for wire transfer templates within the Cadence online banking system (Allegro). Currently, the Treasurer's Office is responsible for creating, editing, reviewing, and approving all wire templates within Allegro. While there is an approval process within the County Treasurer's Office, it may be helpful to require the Vendor Verification Team to review banking changes.

In addition, two ERP Support Team employees can create or change bank accounts within the PeopleSoft Cash Management Module without independent review or approval. This risk is mitigated due to segregations of duties controls within PeopleSoft which require multiple levels of review to complete an EFT transaction. However, you may want to implement a review process for all bank account changes in the Cash Management Module.

We appreciate the time and attention provided by you and your staff.

Sincerely,

A handwritten signature in blue ink that reads "Errika Perkins".

Errika Perkins  
Chief Assistant County Auditor

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