

AUDITOR'S REPORT

HARRIS COUNTY ELECTRONIC FUNDS TRANSFER PROCESSES



February 18, 2022

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

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

February 18, 2022

Dear Dylan Osborne, Harris County Treasurer:

The Harris County Auditor's Office Audit Division performed procedures relative to the Harris County Electronic Funds Transfer Processes, for the twelve month period ended June 30, 2021. The objective of the engagement was to evaluate whether the design and effectiveness of controls relative to the electronic funds transfer processes were adequate to support the Treasurer's Office business objective of being chief custodian of all Harris County funds.

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.

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,

A handwritten signature in blue ink that reads "Michael Post".

Michael Post
County Auditor

cc: District Judges
County Judge Lina Hidalgo
Commissioners:
R. Jack Cagle
Rodney Ellis

Adrian Garcia
Tom Ramsey
Christian Menefee