

AUDITOR'S REPORT

HARRIS COUNTY PRETRIAL SERVICES JIM BETHKE CLOSEOUT AUDIT



January 7, 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

January 7, 2022

Dear Natalie Michailides, Harris County Pretrial Services Director:

The Harris County Auditor's Office Audit Division has completed a Closeout Audit of Harris County (County) Pretrial Services (Pretrial Services). The Closeout Audit was performed pursuant to the Harris County Road Law Section 10, which states, "Upon the death, resignation or retirement of any officer or employee, the Auditor shall require an accounting of all property of every kind of the County or its political subdivisions of which he has custody, possession, control or supervision..."

The objectives of this engagement were to determine whether:

- Pretrial Services' capital assets and the population of non-capital assets assigned to the former director was identified.
- Certain procurement and travel card expenditures were in compliance with County policy.
- Systems and physical access for the former director were appropriately removed.
- Pretrial Services' petty cash fund reconciled to the imprest balance authorized by Commissioners Court.
- Required bank reconciliations were completed timely and accurately.
- Bank account signatory rights for the former director were appropriately removed.

The audit included the review of financial data for the six-month period ended September 20, 2021, and system access data as of November 11, 2021.

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

Ms. Natalie Michailides, Director
Harris County Pretrial Services

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