

AUDITOR'S REPORT

HARRIS COUNTY PRETRIAL SERVICES KELVIN BANKS CLOSEOUT AUDIT



February 5, 2021

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

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



1001 Preston, Suite 800
Houston, Texas 77002-1817
(832) 927-4600

Errika Perkins, C.P.A., C.I.A.
Chief Assistant County Auditor
Audit Division

Fax (713) 755-8932
Help Line (832) 927-4558

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

February 5, 2021

Mr. Jim Bethke, Interim Director
Harris County Pretrial Services
1201 Franklin Street, 5th Floor
Houston, Texas 77002

RE: Harris County Pretrial Services Closeout Audit

Dear Mr. Bethke:

The Internal Audit Division has completed a Closeout Audit of the Harris County (County) Pretrial Services' (Pretrial Services) previous director. The Closeout Audit was performed pursuant to the Harris County Road Law Section 10, which states that "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:

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

The audit reviewed financial data for the six-month period ended December 11, 2020, and system access data as of January 22, 2021.

The work performed required our staff to exercise professional judgment in completing the engagement's objectives. As the engagement's scope did not include a detailed inspection of all expenses or collections, 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 assets, and for ensuring sufficient controls are in place to detect and prevent fraud, errors, or omissions.

Results

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

Mr. Jim Bethke, Interim Director
Harris County Pretrial Services

We appreciate the time and attention provided by you and your staff during this engagement. Please expect 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, 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
Josh Stuckey