

# **AUDITOR'S REPORT**

## **HARRIS COUNTY SHERIFF'S OFFICE**

**SIX MONTHS ENDED FEBRUARY 28, 2022**



**July 29, 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**

July 29, 2022

Dear Sheriff Ed Gonzalez, Harris County Sheriff's Office:

The Harris County Auditor's Office - Compliance Audit performed procedures relative to the Harris County Sheriff's Office monthly collection reports for the six months ended, February 28, 2022. As required by Local Government Code §115.002 (a) and (b), Compliance Audit selectively examined the financial activity relative to the monthly collection reports and related records.

The objectives of this engagement were to determine whether:

- The monthly collection reports were submitted timely and the amounts reported were properly recorded in the County's depository;
- The numerical sequencing of receipts was accounted for;
- Receipts were properly allocated in the County's Financial System; and
- Voided receipts were properly approved and accounted for.

## **Results**

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

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## **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 engagement's scope did not include a detailed inspection of all transactions. There is a risk that fraud or errors were not detected during this engagement. Therefore, the official 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.

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Sheriff Ed Gonzalez  
Harris County Sheriff's Office

We appreciate the time and attention provided by your team. If you have any questions, please contact me or Errika Perkins, Chief Assistant County Auditor, at 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