

**HARRIS COUNTY TAX ASSESSOR-COLLECTOR  
AND VOTER REGISTRAR PROPERTY TAX REFUNDS  
AUDIT REPORT**

**SIX MONTHS ENDED SEPTEMBER 30, 2023**



**January 5, 2024**

**Michael Post, CPA, CIA  
Harris County Auditor**

**Leslie Wilks Garcia, M.Jur., CPA, CFE**  
First Assistant County Auditor  
Accounting Division



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**MICHAEL POST, CPA, CIA**  
**HARRIS COUNTY AUDITOR**

January 5, 2024

Dear Ann Harris Bennett, Harris County Tax Assessor-Collector and Voter Registrar:

The Harris County Auditor's Office - Compliance Audit performed procedures relative to the Harris County Tax Assessor-Collector property tax refunds for the six months ended, September 30, 2023. 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 the engagement were to determine whether:

- Refund of overpayments were in compliance with the provisions of Texas Tax Code §31.11, *Refund of Overpayments or Erroneous Payments*;
- Refunds related to changes in the Tax Roll were in compliance with the provisions of Texas Tax Code §26.15, *Correction of Tax Roll*;
- Property tax refunds were properly authorized, accurately calculated, and applied to the proper tax year;
- Property tax refunds were paid to the proper recipient, adequately supported, and paid timely; and
- Property tax refunds in excess of \$5,000 were properly authorized by Commissioners Court.

**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 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.

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

Commissioner Lesley Briones  
Commissioner Rodney Ellis  
Commissioner Adrian Garcia

Commissioner Tom Ramsey  
County Attorney Christian Menefee