

AUDITOR'S REPORT

HARRIS COUNTY TAX ASSESSOR-COLLECTOR PROPERTY TAX REFUNDS

SIX MONTHS ENDED AUGUST 31, 2021



December 10, 2021

**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

December 10, 2021

Dear Ann Harris Bennett, Harris County Tax Assessor-Collector

The Harris County Auditor's Office - Compliance Audit Department performed procedures relative to the Harris County Tax Assessor-Collector property tax refunds for the six months ended August 31, 2021. As required by Local Government Code §115.002 (a) and (b), the Compliance Audit Department selectively examined the financial activity relative to the property tax refund reports and related records.

The objectives of this engagement were to determine whether:

- Refunds of overpayments were in compliance with the provisions of Texas Tax Code §31.11, *Refunds 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.
- 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.

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.

Ms. Ann Harris Bennett
Harris County Tax Assessor-Collector

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, 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