

AUDITOR'S REPORT

HARRIS COUNTY TAX ASSESSOR-COLLECTOR PROPERTY TAX REFUNDS THREE MONTHS ENDED FEBRUARY 28, 2021



July 2, 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

July 2, 2021

Ms. Ann Harris Bennet
Harris County Tax Assessor-Collector

RE: Property Tax Refunds Audit for the Three Months Ended February 28, 2021

Dear Ms. Bennett:

The Harris County Auditor's Office - Compliance Audit Department performed procedures relative to the Harris County Tax Assessor-Collector property tax refunds for the three months ended February 28, 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.

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.

Ms. Ann Harris Bennett
Harris County Tax Assessor-Collector

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