

AUDITOR'S REPORT

HARRIS COUNTY TAX ASSESSOR-COLLECTOR VEHICLE TAXES AND FEES

SIX MONTHS ENDED MARCH 31, 2023



July 21, 2023

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

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MICHAEL POST, CPA, CIA
HARRIS COUNTY AUDITOR

July 21, 2023

Dear Ann Harris Bennett, Harris County Tax Assessor-Collector:

The Harris County Auditor's Office - Compliance Audit performed procedures relative to the Harris County Tax Assessor-Collector vehicle taxes and fees monthly collection reports for the six months ended, March 31, 2023. As required by Local Government Code §115.002 (a) and (b), Compliance Audit selectively examined the financial activity relative to the vehicle taxes and fees monthly collection reports and related records.

The objectives of the engagement were to determine whether:

- The amounts reflected on the monthly collection reports of vehicle taxes and fees were properly deposited with the Harris County Treasurer's Office;
- Monthly vehicle taxes and fees collection reports were accurately stated; and
- Voided transactions were properly approved by a supervisor.

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 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.

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