

# **AUDITOR'S REPORT**

## **HARRIS COUNTY TOLL ROAD AUTHORITY PETER KEY CLOSEOUT AUDIT**



**March 19, 2021**

**Michael Post, C.P.A., M.B.A.  
Harris County Auditor**

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*First Assistant County Auditor*



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**MICHAEL POST, C.P.A., M.B.A.**  
**HARRIS COUNTY AUDITOR**

March 19, 2021

Roberto Trevino, Executive Director  
Harris County Toll Road Authority  
7701 Wilshire Place Dr.  
Houston, Texas 77040

RE: Harris County Toll Road Authority Peter Key Closeout Audit

Dear Mr. Trevino:

The Internal Audit Division has completed a Closeout Audit for the Harris County Toll Road Authority (HCTRA). The Closeout Audit was performed pursuant to the Harris County Road Law Section 10, Chapter 17 which states that "Upon the death, resignation or retirement of any officer or employee, the Auditor shall require an accounting of all property of every kind of the County or its political subdivisions of which he has custody, possession, control or supervision..."

The objectives of this engagement were to determine whether:

1. A sample of the department's capital assets could be verified for existence.
2. Certain procurement and travel card expenditures were in compliance with County policy.
3. Physical and system(s) access for the former interim executive leader was appropriately updated.
4. Certain bank reconciliations were completed timely and accurately.
5. Bank account signatory rights for the former interim executive leader was appropriately updated.
6. HCTRA's petty cash in bank and the Change Fund reconciled to the imprest balances authorized by Commissioners Court.

The audit reviewed financial data for the six-month period ended January 25, 2021 and system access data as of January 29, 2021.

The work performed required our staff to exercise professional judgment in completing the engagement's objective. 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, and omissions.

**Results**

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

Roberto Trevino, Executive Director  
Harris County Toll Road Authority

We appreciate the time and attention provided by you and your staff during this engagement. Please expect an email request to complete the Audit Division's Post Engagement Survey. We look forward to your feedback. 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  
Josh Stuckey