

AUDITOR'S REPORT

HARRIS COUNTY TREASURER DYLAN OSBORNE CLOSEOUT ENGAGEMENT



March 24, 2023

**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

March 24, 2023

Dear Dr. Carla Wyatt, Harris County Treasurer:

The Harris County Auditor’s Office Audit Division performed procedures relative to the Treasurer’s Office Dylan Osborne Closeout for the 6-month period ended, December 31, 2022. Pursuant to the Harris County Road Law, Section 10, the objectives of this engagement were to determine whether:

- Certain travel card expenditures complied with County policies;
- Physical and system(s) access for the former executive leader and First Assistant were appropriately disabled, and assigned assets were properly returned;
- Change funds reconciled to the imprest balances authorized by Commissioners Court; and
- Bank account signatory rights for the former executive leader and First Assistant were appropriately removed.

Results

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

County Treasurer Departmental Metrics			
Adjusted Budget (as of 2/21/23)	Fiscal Year 2023 (Department 517)		
	\$1,314,899		
Staffing (as of 2/3/23)	Total Positions	Positions Not Filled	Grant Funded Positions
	11	2	0
Procurement Card	Card Limit	Quantity	Expenses in Audit Period
	N/A	N/A	N/A
Travel Card	\$10,000	1	\$200
Retail Credit Accounts	Description	Quantity	Expenses in Audit Period
	N/A	0	N/A
Cash Accounts	Description	Quantity	Limit
	Bank Accounts*	0	N/A
	Petty Cash	0	N/A
	Change Fund	1	\$2,000
*The Treasurer’s Office does not have any assigned bank accounts. However, the County Treasurer, the First Assistant County Treasurer, and the Director of Operations are signatories on 119 County bank accounts as they are responsible for disbursing County funds as directed by Commissioners Court.			

County Treasurer Departmental Metrics			
Open Purchase Orders (as of 2/21/23)	Source	Quantity	Total
	PeopleSoft	15	\$34,774
Paid Invoices (as of 2/21/23)	Source	Quantity	Total
	PeopleSoft	91	\$85,089
Open Invoices (as of 3/14/23)	Source	Aging of Open	
	AIR / OpenText	<30 Days	1
		31-90 Days	0
		>90 Days	0
Capital Assets	Number of Assets	Total Costs	
	0	N/A	

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. Please anticipate 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

Commissioner Lesley Briones
Commissioner Rodney Ellis
Commissioner Adrian Garcia

Commissioner Tom Ramsey
County Attorney Christian Menefee