

**HARRIS COUNTY
TREASURER'S OFFICE
AUDIT REPORT**

SIX MONTHS ENDED SEPTEMBER 30, 2023



January 5, 2024

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

Leslie Wilks Garcia, M.Jur., CPA, CFE
First Assistant County Auditor
Accounting Division



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MICHAEL POST, CPA, CIA
HARRIS COUNTY AUDITOR

January 5, 2024

Dear Dr. Carla Wyatt, Harris County Treasurer:

The Harris County Auditor's Office - Compliance Audit performed procedures relative to the Harris County Treasurer's Office for the six months ended, September 30, 2023. As required by Local Government Code §115.002 (a) and (b) and §115.003, Compliance Audit selectively examined the financial activity of the Treasurer's Office.

The objectives of the engagement were to determine whether:

- Cash collections were properly recorded in the County's Financial System;
- Change Funds reconciled to the balances authorized by Commissioners Court;
- Monthly collection reports were submitted timely to Commissioners Court and subsequently approved; and
- Electronic Funds Transfers were in compliance with applicable County procedures.

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