

AUDITOR'S REPORT

HARRIS COUNTY QUARTERLY TREASURER'S OFFICE AUDIT THREE MONTHS ENDED DECEMBER 31, 2019



May 1, 2020

**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

May 1, 2020

Mr. Dylan Osborne
Harris County Treasurer
1001 Preston, Room 652
Houston, Texas 77002

RE: Quarterly Treasurer's Office Audit for the Three Months Ended December 31, 2019

Dear Mr. Osborne:

The Harris County Auditor's Office - Compliance Audit Department performed procedures relative to the Quarterly Treasurer's Office Audit for the three months ended December 31, 2019. As required by Local Government Code §115.002 (a) and (b) and §115.003, the Compliance Audit Department selectively examined the financial activity of the Treasurer's Office.

The objectives of this engagement were to determine whether:

- Cash collections were properly recorded in the County's Financial System.
- Change and Petty Cash Funds reconciled to the balances authorized by Commissioners Court.
- Collection reports were approved and submitted timely to Commissioners Court.
- Electronic Funds Transfers (EFTs) were in compliance with applicable County procedures.

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, or omissions.

Results

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

Mr. Dylan Osborne
Harris County Treasurer

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, 713-274-5673.

Sincerely,



Michael Post
County Auditor

cc: District Judges
County Judge Lina Hidalgo
Commissioners:
 R. Jack Cagle
 Rodney Ellis
 Adrian Garcia
 Steve Radack
Vince Ryan