

AUDITOR'S REPORT

HARRIS COUNTY TREASURER'S OFFICE THREE MONTHS ENDED JUNE 30, 2019



November 1, 2019

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

Leslie Wilks Garcia, C.P.A., C.F.E.
First Assistant County Auditor

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

November 1, 2019

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

RE: Selectively tested cash and accounting procedures applicable to the Treasurer's Office for the three months ended June 30, 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 for the three months ended June 30, 2019.

We performed procedures to determine whether:

- Cash collections were properly recorded in the County's Financial System.
- The Treasurer's Office Change and Petty Cash Funds reconciled to the balances authorized by Commissioners Court.
- Selectively tested monthly collection reports were submitted timely to Commissioners Court and subsequently approved.
- Selectively tested Electronic Funds Transfers (EFTs) were in compliance with applicable County procedures, including proper authorization, approval, recording, and processing.
- Selectively tested EFTs agreed to the County's depository.

In connection with our procedures, no reportable issues were noted. We appreciate the time and attention provided by you and your staff during our procedures.

Sincerely,

A handwritten signature in blue ink that reads "Michael Post". The signature is written in a cursive style with a long horizontal stroke at the end.

Michael Post
County Auditor

cc: District Judges