

# **AUDITOR'S REPORT**

## **HARRIS COUNTY TREASURER'S OFFICE**

**SEVEN MONTHS ENDED SEPTEMBER 30, 2022**



**December 30, 2022**

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

**Leslie Wilks Garcia, C.P.A., M.Jur.**  
*First Assistant County Auditor*

**Errika Perkins, C.P.A., C.I.A.**  
*Chief Assistant County Auditor*  
*Audit Division*



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

December 30, 2022

Dear Dylan Osborne, Harris County Treasurer:

The Harris County Auditor's Office – Compliance Audit performed procedures relative to the Harris County Treasurer's Office for the seven months ended, September 30, 2022. 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 this 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 the applicable County procedures.

## **Results**

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

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## **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.

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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 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  
Dr. Carla Wyatt