

AUDITOR'S REPORT

HARRIS COUNTY TREASURER'S OFFICE

SIX MONTHS ENDED AUGUST 31, 2021



November 12, 2021

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

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



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

November 12, 2021

Dear Mr. Dylan Osborne, Harris County Treasurer

The Harris County Auditor's Office - Compliance Audit Department performed procedures relative to the Treasurer's Office for the six months ended August 31, 2021. 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.
- Monthly collection reports were submitted timely to Commissioners Court and subsequently approved.
- 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 engagement's scope did not include a detailed inspection of all transactions. There is a risk that fraud or errors were not detected during this engagement. Therefore, the official 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.

Mr. Dylan Osborne
Harris County Treasurer

We appreciate the time and attention provided by your team. 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