

AUDITOR'S REPORT

HARRIS COUNTY TREASURER'S OFFICE

SIX MONTHS ENDED FEBRUARY 28, 2022



May 27, 2022

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

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



1001 Preston, Suite 800
Houston, Texas 77002-1817
(832) 927-4600

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

Fax (713) 755-8932
Help Line (832) 927-4558

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

May 27, 2022

Dear Mr. Dylan Osborne, Harris County Treasurer:

The Harris County Auditor's Office - Compliance Audit performed procedures relative to the Harris County Treasurer's Office monthly collection reports for the six months ended, February 28, 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 and Petty Cash 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 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, at 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