

# **AUDITOR'S REPORT**

## **HARRIS COUNTY TREASURER'S OFFICE AUDIT THREE MONTHS ENDED FEBRUARY 28, 2021**



**June 4, 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**

June 4, 2021

Mr. Dylan Osborne  
Harris County Treasurer

RE: Treasurer's Office Audit for the Three Months Ended February 28, 2021

Dear Mr. Osborne:

The Harris County Auditor's Office - Compliance Audit Department performed procedures relative to the Treasurer's Office Audit for the three months ended February 28, 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.

The work performed required our staff to exercise professional judgment in completing the engagement's objectives. 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  
    Tom Ramsey  
Christian Menefee