

# **AUDITOR'S REPORT**

## **HARRIS COUNTY UNIVERSAL SERVICES BRUCE HIGH CLOSEOUT AUDIT**



**October 16, 2020**

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

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*First Assistant County Auditor*



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

October 16, 2020

MG Richard J. Noriega (Ret)  
Interim Executive Director and Chief Information Officer  
Harris County Universal Services  
406 Caroline St., 4<sup>th</sup> Floor  
Houston, Texas 77002

RE: Harris County Universal Services Closeout Audit

Dear MG Noriega (Ret):

The Internal Audit Division has completed a Closeout Audit for the Harris County Universal Services Department's previous executive director and deputy director. The Closeout Audit was performed pursuant to the Harris County Road Law Section 10 which states that "Upon the death, resignation or retirement of any officer or employee, the Auditor shall require an accounting of all property of every kind of the County or its political subdivisions of which he has custody, possession, control or supervision..."

We performed testing to determine the status of the following objectives:

1. Procurement card and travel card expenditures were in compliance with County policy.
2. The Office's petty cash reconciled to the imprest balances authorized by Commissioners Court.
3. A sample of capital assets assigned to the recently terminated executive leaders could be verified for existence.
4. System(s) and physical access was removed for the terminated executive leaders.

The audit reviewed financial data for the six-month period ended September 15, 2020, and system access data as of September 21, 2020.

The work performed required our staff to exercise professional judgment in completing the engagement's objective. 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.

MG Richard J. Noriega (Ret)  
Interim Executive Director and Chief Information Officer

We appreciate the time and attention provided by you and your staff during this engagement. Please expect an email request to complete the Audit Division's Post Engagement Survey. We look forward to your feedback. 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  
Steve Radack  
Vince Ryan