

# **AUDITOR'S REPORT**

## **INTERGOVERNMENTAL AND GLOBAL AFFAIRS**



**October 8, 2021**

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

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

October 8, 2021

Dear Tammy Narvaez, Deputy Director Intergovernmental and Global Affairs:

The Harris County Auditor's Office Audit Division performed procedures relative to the Harris County Intergovernmental and Global Affairs Department, for the 6-month period ended September 7, 2021. Pursuant to the Harris County Road Law, Section 10, the objectives of this engagement were to determine whether:

- Any assets assigned to the former executive leader existed.
- Certain procurement and travel card expenditures complied with County policy.
- Physical and system(s) access for the former executive leader was appropriately disabled.
- Petty cash accounts reconciled to the imprest balances authorized by Commissioner's Court.

**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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We appreciate the time and attention provided by you and your staff during this engagement. Please anticipate 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, 713-274-5673.

Sincerely,

A handwritten signature in blue ink that reads "Michael Post".

Michael Post  
County Auditor

cc:

District Judges

County Judge Lina Hidalgo

Commissioners:

R. Jack Cagle

Rodney Ellis

Adrian Garcia

Tom Ramsey

Christian Menefee

David Berry