

AUDITOR'S REPORT

FACILITIES & PROPERTY MANAGEMENT LUBY'S FUDDRUCKERS, LLC AGREEMENT



October 1, 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 1, 2021

Dear Loyd Smith, Interim County Engineer Harris County Engineering Department:

The Harris County Auditor's Office Audit Division performed procedures relative to the agreement between Harris County and Luby's Fuddrucker's Restaurants, LLC (Luby's), for fiscal years 2020 and 2021. The objective of the engagement was to evaluate Luby's compliance with the financial terms of the agreement for food service management and cafeteria operations executed on December 19, 2017.

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.

We appreciate the time and attention provided by you and your staff. Please expect an email request to complete our 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