

# **AUDITOR'S REPORT**

## **HARRIS COUNTY OFFICE OF MANAGEMENT AND BUDGET DEBT SERVICE CONTROLS**



**October 29, 2021**

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

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

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



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

October 29, 2021

Dear David Berry, County Administrator, and Leslie Wilks Garcia, First Assistant County Auditor:

The Harris County Auditor's Office Audit Division performed procedures relative to the Harris County Office of Management and Budget's Debt Service Controls for the 6-month period ended July 31, 2021. The objective of this engagement was to evaluate whether the design and effectiveness of controls relative to the Debt Service process are adequate to support your business objective of ensuring the County's debt complies with County policies and statutory regulations

**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 at 713-274-5673.

Sincerely,

A handwritten signature in blue ink that reads "Errika Perkins".

Errika Perkins, Chief Assistant County Auditor

cc: District Judges  
Mike Post  
County Judge Lina Hidalgo  
Commissioners:  
R. Jack Cagle  
Rodney Ellis  
Adrian Garcia  
Tom Ramsey  
Christian Menefee