

AUDITOR'S REPORT

HARRIS COUNTY OFFICE OF COUNTY ADMINISTRATION DAVE BERRY CLOSEOUT ENGAGEMENT



August 11, 2023

**Michael Post, CPA, CIA
Harris County Auditor**

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MICHAEL POST, CPA, CIA
HARRIS COUNTY AUDITOR

August 11, 2023

Dear Ms. Diana Ramirez, Interim Harris County Administrator:

The Harris County Auditor’s Office Audit Division performed procedures relative to the Office of County Administration Dave Berry Closeout for the 6-month period ended, May 19, 2023. Pursuant to the Harris County Road Law, Section 10, the objectives of this engagement were to determine whether:

- A sample of the department’s capital assets existed;
- Certain procurement and travel card expenditures complied with County policies; and
- Physical and systems access for the former executive leader were appropriately disabled, and assigned assets were properly returned.

Results

In connection with the procedures performed, no reportable issues were noted.

Office of County Administration Departmental Metrics			
Adjusted Budget (as of 7/25/23)	Fiscal Year 2023 (Department 200)		
	\$72,711,754		
Staffing (as of 7/20/23)	Total Positions	Positions Not Filled	Grant Funded Positions
	61	19	18
Procurement Card	Card Limit	Quantity	Expenses in Audit Period
	\$5,000	1	\$1,020
Travel Card	\$10,000	1	\$9,882
Retail Credit Accounts	Description	Quantity	Expenses in Audit Period
	N/A	0	N/A
Cash Accounts	Description	Quantity	Limit
	Bank Accounts	0	N/A
	Petty Cash	0	N/A
	Change Fund	0	N/A
Open Purchase Orders (as of 7/25/23)	Source	Quantity	Total
	PeopleSoft	27	\$48,769,903
Paid Invoices (as of 7/25/23)	Source	Quantity	Total
	PeopleSoft	146	\$1,796,161
Open Invoices (as of 7/25/23)	Source	Aging of Open	
		<30 Days	2
	AIR / OpenText	31-90 Days	4
		>90 Days	0
Capital Assets	Number of Assets	Total Costs	
	1,497	\$5.9 Billion	

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.

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,



Michael Post
County Auditor

cc:

District Judges
County Judge Lina Hidalgo

Commissioner Lesley Briones
Commissioner Rodney Ellis
Commissioner Adrian Garcia

Commissioner Tom Ramsey
County Attorney Christian Menefee