

AUDITOR'S REPORT

OFFICE OF COUNTY ENGINEER ON-PREMISE SIGN PROGRAM FISCAL YEARS 2019 & 2020



August 6, 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

August 6, 2021

Dear Mr. John R. Blount, P.E., County Engineer:

The Harris County Auditor's Office Audit Division performed procedures relative to the On-Premise Sign Permit Program (Program), for the fiscal years ended February 28, 2019 and February 29, 2020. The objective of the engagement was to determine whether the costs associated with the Program exceeded the revenue collected, as required by Texas Transportation Code §394.063(f).

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 assets, 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 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, 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