

AUDITOR'S REPORT

OFFICE OF LEGISLATIVE RELATIONS DONNA WARNDORF CLOSEOUT PROCEDURES AS OF SEPTEMBER 4, 2019



October 18, 2019

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

Leslie Wilks Garcia, C.P.A., C.F.E.
First Assistant County Auditor

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



1001 Preston, Suite 800
Houston, Texas 77002-1817
(832) 927-4600

Fax (713) 755-8932
Help Line (832) 927-4558

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

October 18, 2019

Ender Reed
Interim Director of the Office of Legislative Relations
1001 Preston, Suite 410-B
Pasadena, Texas 77002

RE: Office of Legislative Relations Donna Warndorf Closeout Procedures as of September 4, 2019

With the change in officials within the Office of Legislative Relations (the Office), the Auditor's Office - Audit Services Department performed closeout procedures in accordance with the Harris County Road Law.

Harris County Road Law, Section 10, Chapter 17, Special Laws, Acts of the 33rd Legislature, Regular Session, 1913, as amended by Chapter 422, Acts of the 66th Legislature, 1979 – "Upon the death, resignation or retirement of any officer or employee, the Auditor shall require an accounting of all property of every kind of the County or its political subdivisions of which he has custody, possession, control or supervision ...".

Although you were not the office holder during the period subject to our procedures, we are addressing this Auditor's Report to you as the current office holder.

We performed procedures to determine whether:

1. Petty Cash at the Office reconciled to the imprest balance authorized by Commissioners Court, and the balance was accurately recorded in the County's Financial System (IFAS).
2. Capital assets existed (on a sample basis).
3. Procurement and travel cards assigned to the Office were in the Office's possession and were used to make appropriate County purchases in accordance with County policy.
4. System(s) access/user rights have been properly reviewed/updated.

Ender Reed
Interim Director of the Office of Legislative Relations

The work performed required our staff to exercise professional judgment in completing the scope procedures. As the procedures were not a detailed inspection of all transactions or assets, 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 assets, and for ensuring sufficient controls are in place to detect and prevent fraud, errors, or omissions.

Results

In connection with the procedures performed, no reportable issues were noted. We appreciate the time and attention provided by you and your staff during this engagement.

Sincerely,



Michael Post
County Auditor

cc: District Judges
County Judge Lina Hidalgo
Commissioners:
 R. Jack Cagle
 Rodney Ellis
 Adrian Garcia
 Steve Radack
Kim Ogg
Vince Ryan
William J. Jackson