

AUDITOR'S REPORT

UNRECORDED CAPITAL ASSETS



November 11, 2022

**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



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

November 11, 2022

Dear Mr. Dopslauf, Purchasing Agent, and Mrs. Wilks Garcia, First Assistant County Auditor:

The Harris County Auditor's Office Audit Division performed procedures relative to the Unrecorded Capital Assets Audit for the 12-month period of July 1, 2021, to June 30, 2022. Pursuant to Local Government Code §262.011, the objectives of this engagement were to:

- Evaluate completeness of the inventory listing submitted to the County Auditor on July 1, 2022.
- Determine whether capital assets were properly disposed, added, and transferred.

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 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 Cassie Johnson, Director of Compliance Audit, 713-274-1886.

Sincerely,

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

Errika Perkins
Chief Assistant County Auditor
Audit Division

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