

# **AUDITOR'S REPORT**

## **UNRECORDED CAPITAL ASSETS**



**December 1, 2023**

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

**Leslie Wilks Garcia, M.Jur., CPA, CFE**  
*First Assistant County Auditor*  
*Accounting Division*

**Errika Perkins, CPA, CIA, CFE**  
*Chief Assistant County Auditor*  
*Audit Division*



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**MICHAEL POST, CPA, CIA**  
**HARRIS COUNTY AUDITOR**

December 1, 2023

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, 2022, through June 30, 2023. 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, 2023.
- Determine whether capital assets were properly disposed, added, and transferred.

**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 or Cassie Johnson Davis, 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:

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District Judges  
County Judge Lina Hidalgo  
Commissioner Lesley Briones  
Commissioner Rodney Ellis

Commissioner Adrian Garcia  
Commissioner Tom Ramsey  
County Attorney Christian Menefee  
Michael Post

Diana Ramirez  
Paige McInnis  
Juanita Patterson