

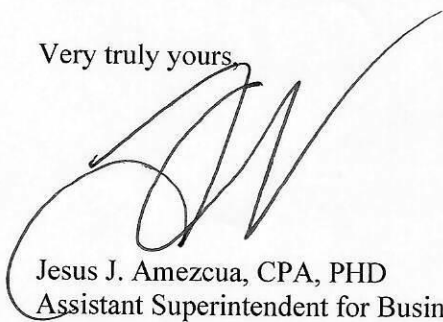
September 1, 2023

In connection with an audit of our financial statements, please furnish answers to the in the attached email and respond to Laura Lynch at laura.lynch@whitleypenn.com. The questionnaire is designed to obtain information about transactions between Harris County Department of Education and any related parties.

Related parties include members of the governing body; board members (board of education, advisory boards, etc.); administrative officials (school superintendent, assistant superintendents, head start director, etc.); immediate families of administrative officials, board members, and members of the governing body; and affiliated governmental units not included in the financial statements, such as a public facilities corporation.

Please answer all questions. If the answer to any question is "yes," please explain in the space provided.

Very truly yours,



Jesus J. Amezcua, CPA, PHD
Assistant Superintendent for Business Services
Harris County Department of Education

AUDIT QUESTIONNAIRE

Harris County Department of Education
FOR THE YEAR ENDED AUGUST 31, 2023



	Yes	No
1 Are you aware of any actual, suspected, or alleged fraud affecting the entity?		
2 Have you received any tips or complaints regarding the entity's financial reporting including those received through internal whistleblower programs, if such programs exist?		
3 Are you aware of any cybersecurity incidents, either from unintentional events or deliberate actions by management or third parties, affecting the entity?		
4 Are you aware of any member of the governing body that has a direct financial interest, received compensation from, or done business with the entity?		
5 Are you aware of laws or regulations that may be expected to have a fundamental effect on the operations of the entity?		
6 Are you aware of any noncompliance with laws and regulations?		
7 Are you aware of any significant unusual transactions entered into by the entity?		
8 During your tenure as a member of the governing body, has any person related to you within the third degree by consanguinity, or within the second degree by affinity, been employed by the entity? See Appendix A for definitions.		

If you answered Yes to any question, please explain why:

The answers to the foregoing questions are correctly stated to the best of my knowledge and belief.

Signature

Date

Printed Name

Title

AUDIT QUESTIONNAIRE

Harris County Department of Education
FOR THE YEAR ENDED AUGUST 31, 2023



Appendix A – Definitions

Consanguinity (Relationships by Blood)

First Degree

Father

Mother

Daughter

Son

Second Degree

Grandfather

Grandmother

Granddaughter

Grandson

Sister

Brother

Third Degree

Great-Grandfather

Great-Grandmother

Great-Granddaughter

Great-Grandson

Aunt

Uncle

Nephew

Niece

Affinity (Relations by Marriages)

First Degree

Father-in-law

Mother-in-law

Daughter-in-law

Son-in-law

Officer's spouse

Second Degree

Spouse's Grandfather

Spouse's Grandmother

Spouse's Granddaughter

Spouse's Grandson

Spouse's Sister (Sister-in-law)

Spouse's Brother (Brother-in-law)

Sister's Spouse (Brother-in-law)

Brother's Spouse (Sister-in-law)