

# **AUDITOR'S REPORT**

## **HARRIS COUNTY JUSTICE OF THE PEACE PRECINCT 3, PLACE 1 THREE MONTHS ENDED MAY 31, 2019**



**July 12, 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*

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

July 12, 2019

Honorable Joe Stephens  
Justice of the Peace, Precinct 3, Place 1  
14350 Wallisville Road, Suite 102  
Pasadena, Texas 77049

RE: Procedures applicable to the monthly collection reports submitted by Justice of the Peace, Precinct 3, Place 1 for the three months ended May 31, 2019

As required by Local Government Code §115.002 (a) and (b), the Compliance Audit Department examined the monthly collection reports submitted by Justice of the Peace, Precinct 3, Place 1 for the three months ended May 31, 2019.

We performed procedures to determine whether:

- The monthly collection reports were submitted timely and the amounts reported were properly deposited in the County's depository.
- The numerical sequencing of computer generated and manual receipts was accounted for.
- Selectively tested receipts were properly allocated in the Odyssey Case Management System.
- Selectively tested fines and fees were accurately assessed and recorded.

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

Sincerely,

A handwritten signature in blue ink that reads "Michael Post".

Michael Post  
County Auditor

cc: District Judges