

AUDITOR'S REPORT

HARRIS COUNTY JUSTICE OF THE PEACE PRECINCT 3, PLACE 1 THREE MONTHS ENDED FEBRUARY 28, 2019



April 26, 2019

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

April 26, 2019

Honorable Joe Stephens
Justice of the Peace, Precinct 3, Place 1
14350 Wallisville Road, Suite 102
Houston, 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 February 28, 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 February 28, 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". The signature is fluid and cursive, with a long horizontal stroke extending to the right.

Michael Post
County Auditor

cc: District Judges