

# **AUDITOR'S REPORT**

## **HARRIS COUNTY JUSTICE OF THE PEACE PRECINCT 5, 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*

**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**

July 12, 2019

Honorable Russ Ridgway  
Justice of the Peace, Precinct 5, Place 1  
6000 Chimney Rock, Suite 102  
Houston, Texas 77081

RE: Procedures applicable to the monthly collection reports submitted by Justice of the Peace, Precinct 5, 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 5, 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