

AUDITOR'S REPORT

HARRIS COUNTY JUVENILE PROBATION DEPARTMENT IMPREST BANK AND PETTY CASH ACCOUNTS AUDIT PERIOD OF MARCH 1, 2020 THROUGH SEPTEMBER 30, 2020.



February 5, 2021

**Michael Post, C.P.A., M.B.A.
Harris County Auditor**

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

February 5, 2021

Mr. Henry Gonzales, Executive Director
Juvenile Probation Department
1200 Congress Street
Houston, Texas 77002

RE: Juvenile Probation Imprest Bank and Petty Cash Accounts Audit

Dear Mr. Gonzales:

Audit Services Division conducted audit procedures to test controls over the Juvenile Probation Department's imprest bank and petty cash accounts. The objective of this engagement was to:

- Determine whether the imprest balance was authorized and accurately recorded in the County's financial system (PeopleSoft).
- Selectively test to determine whether imprest bank reconciliations were performed accurately and timely.
- Determine whether the checkbooks were properly safeguarded.
- Selectively test to determine whether imprest bank account disbursements were properly authorized, in compliance with County policy and accurately recorded in PeopleSoft.
- Determine whether petty cash on hand reconciled to the imprest balance authorized by Commissioner's Court, and the balances were accurately recorded in PeopleSoft.

The audit reviewed internal controls and data for the period of March 1, 2020 through September 30, 2020.

The work performed required our staff to exercise professional judgment in completing the engagement's objectives. As the engagement's scope did not include a detailed inspection of all expenses or collections, 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 assets, and for ensuring sufficient controls are in place to detect and prevent fraud, errors, or omissions.

Results

In connection with the procedures performed, no reportable issues were noted.

Mr. Henry Gonzales, Executive Director
Harris County Juvenile Probation Department

We appreciate the time and attention provided by you and your staff during this engagement. If you have any questions, please contact me or Errika Perkins, Chief Assistant County Auditor, 713-274-5673.

Sincerely,



Michael Post
County Auditor

cc: District Judges
County Judge Lina Hidalgo
Commissioners:
 R. Jack Cagle
 Rodney Ellis
 Adrian Garcia
 Tom Ramsey
Christian D. Menefee