

The Harris County
Auditor's Office



Newsletter



March 2015



Auditor's Office

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County Auditor

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AR and Grant Accounting

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Bobby Cato, CIA
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Vacant
Director
Continuous Auditing

Steve Hoza, CPA
Director
Systems & Procedures

Vacant
Manager
Compliance Audit

Planning for IFAS Replacement on Schedule

In the August 2014 edition of the Auditor's Newsletter it was announced that Harris County had begun the process of replacing the old Integrated Financial and Administrative Solution (IFAS) with a new *Enterprise Resource Planning* (ERP) system.



Bill Briggs—ERP
Project Manager

What is an ERP system?

An ERP system is a software package that consolidates, manages, and integrates many of an organization's business processes. For example, functions such as general ledger, budgeting, purchasing, payroll and human resources can be combined together into a single, integrated software program that runs from a single database to facilitate communication and sharing of information between the departments of an organization.

What can an ERP System do for you?

Once implemented for Harris County, the new ERP system will streamline and standardize administrative services within and across departments, automate many existing manual and non-integrated business processes, and provide consistency in reporting across County departments. Some other examples of benefits typically realized with a new ERP system include:

Improvements in quality, quantity and timeliness of information used in decision-making;

Integration of current stand alone and fragmented administrative systems;

Efficient processing and control of documents through workflow management, which provides electronic document routing, review and approvals, and online inquiries;

Enhanced budgetary control through online funds validation to ensure funding is available before processing a transaction;

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- Improvements in quality, quantity and timeliness of information used in decision-making;
- Integration of current stand alone and fragmented administrative systems;
- Efficient processing and control of documents through workflow management, which provides electronic document routing, review and approvals, and online inquiries;
- Enhanced budgetary control through online funds validation to ensure funding is available before processing a transaction;
- Centralized source of personnel and benefit information;
- Cost avoidance associated with providing County departments a viable alternative to purchasing new systems or upgrading existing ones.

Where are we in the ERP Planning Process?

Over the past six months the five-member ERP Executive Steering Committee (ESC) consisting of the County Auditor, County Purchasing Agent, County Budget Officer, ITC Executive Director and County Treasurer has continued to meet monthly and provide overall project planning direction and decisions as needed. The ERP Executive Advisory Committee (EAC) consisting of twenty managers from across the five administrative departments of the County has continued to meet weekly and address project planning initiatives and report status to the ESC.

The planning phase of the IFAS replacement project has included what is referred to as a "Needs Assessment". During the Needs Assessment over 140 Harris County subject matter experts (SMEs) from across numerous departments have been called upon to help document existing system and business processes. These SMEs have also participated in the documentation of over 5,000 functional and technical business requirements that will be used to assess ERP system products. The current status of the three major Needs Assessment deliverables is as follows:

1. Analysis of Existing System and Business Processes – Complete
2. Documentation of Business Requirements – To be completed by mid-March
3. Creation of a Business Case – To be completed by the end of March

As the planning phase of the IFAS replacement project moves forward and gains momentum, more County employees are being called upon to participate. So be prepared! This will be a very large and complex project and you too may be asked to contribute to its success.

Automating the Tax Audit Procedures



Porter Broyles -
Continuous Audit
Analyst

In pursuit of developing automated testing for different areas of the Harris County Auditor's Office, the Continuous Auditing Department has worked with the Compliance Audit Department to automate their review of property tax payments. Property tax payments are collected throughout the year by the Tax Office. This money must be promptly deposited. The County

Auditor is responsible for assessing the completeness of the tax payments to ensure that any money belonging to and in the possession of the County has been properly accounted for and paid, according to the law. If the County Auditor finds money belonging to the County that has not been properly accounted for and paid to the County, it is reported to Commissioners Court. For this purpose, the Compliance Audit Department reviews the tax payments collected by the Tax Office.

Historically, the review process has been a manual process that took an employee substantial time to complete. Compliance Auditors judiciously selected cases to be reviewed and based their assessment on a sample. Now, with the assistance of the Continuous Auditing Department, this process has been streamlined. Rather than sampling transactions, Continuous Auditing has developed a series of ACL scripts to review *all* of the transactions for various attributes.

ACL is a Computer Aided Audit Tool (CAAT) designed to assist auditors in importing, manipulating, and analyzing large sets of data. With this tool, Continuous Auditing is able to write programs that will load and perform a series of tests on the data in a systematic regular routine. With this tool, Compliance Audit can now perform analysis on the entire month's data, with a click of a button.

Some of the tests that the new Tax Audit Procedures will perform to determine the status of the property tax payments, include:

Reconciliations between the Tax Record System and Bank Reports

The project performs numerous reconciliations between the tax system, Appraisal and Collection Technologies System (ACT), and various bank reports. These reconciliations are performed to ensure the accuracy and completeness of both systems. This includes validating transactions for credit cards, cash, check, returned items, etc.

Timing of Deposits

In accordance with *Local Government Code §113.022: Time for Making Deposits*, the Tax Office is required to deposit the property tax payments received by the fifth business day. The test identifies the timeliness of the deposit.

Duplicate Deposits

There are several tests to determine if duplicate deposits have been processed. By checking for duplicates, the ACL script confirms the amount of property taxes recorded is accurate (i.e., helps avoid a misstatement).

Payments Applied to the Wrong Year

Generally, payments are applied to the current tax year when they are received. Once the current year's taxes are paid, then additional payments should be applied to the oldest outstanding balance, first. This test identifies payments made to account balances that are not the oldest outstanding balance. For example, assume that taxes are due for tax years 2010, 2011, and 2012. Normally payments should be applied to the 2010 tax year before being applied to the 2011 or 2012 balances. If the payments are applied to the 2011 or 2012 tax year, then Compliance Audit may need to review the transaction further.

In all, the analysis uses over 100 different reports or data extracts to test the status of the property tax payments. It takes ACL over three hours to load the tables and to perform the analysis, and the program does over 20 different tests. Sampling is no longer needed as the new process reviews various attributes up to 100% of the transactions in more detail and less time. This is just one example of how data automation can be utilized to assist a business unit in performing routine tasks.

Legislation and the Auditor's Office

The Harris County Auditor's Office - Systems & Procedures Department (Systems & Procedures) reviews and monitors House and Senate Bills introduced into the Texas Legislature each session for potential impact to the County and/or County Auditor's Office. Regular legislative sessions occur every two years. Bills are reviewed for items such as new/increased fees, fines, audit responsibilities, etc. The Texas Legislature will convene for the 84th Regular Session on January 13, 2015, but pre-filing actually began on November 10, 2014. The Regular Session is set to end on June 1, 2015. To learn more about the legislative process, visit the Texas Legislative Council's website at <http://www.tlc.state.tx.us/gtli/legproc/process.html>.



Steve Hoza, CPA
Director of Systems
& Procedures

Systems & Procedures subscribes to the Texas Legislative Service's system (Telicon), which provides online access to each individual bill filed and online access to the status of each bill. Also, as part of the Telicon package, Systems & Procedures receives:

- ◇ Utilization of a tracking report
- ◇ Calendar information
- ◇ NIGHTWriter services
- ◇ Search capabilities
- ◇ Meeting notifications
- ◇ Progress of bills
- ◇ Public meeting notices
- ◇ Executive appointments

Systems & Procedures also receives notification of Texas Attorney General Opinions and Request for Opinions from the Texas Attorney General directly from the Texas Attorney General's Office. When needed, Systems & Procedures obtains copies of Texas Attorney General Opinions online. These are the ones that are believed to affect the County and/or the County Auditor's Office.

Collections and Deposits

Your department collects funds. What should you do to make sure those collections are promptly and accurately deposited to the County's bank account?



Joan Lora,
Supervisor Report
Audit

First, make sure you have a sign posted by your payment window advising your customer to obtain a receipt for each payment. You should also post a sample receipt showing your customer the type of receipt he/she should expect to receive. This is addressed in Harris County Accounting Procedure A.1, *Cash Handling Guidelines*.

Next, check to be sure you have a supply of bank deposit slips on hand. These deposit slips are obtained from the Treasurer's Office. If you notice that you're running low on deposit slips, please contact the Treasurer's Office a few weeks in advance so they can order more deposit slips before you run out.

Your deposit slips are pre-encoded with the bank's routing number and the County's bank account number. The deposit slips are also pre-numbered with a sequential 10-digit deposit slip number that generally begins with your 3-digit department number. If your department makes deposits to more than one bank account, you will have a separate supply of deposit slips for each bank account. Each deposit slip contains an original and either two or three copies behind the original.

Local Government Code §113.022 requires that all deposits must be made on or before the fifth business day after the funds were collected. This is addressed in Harris County Accounting Procedures F.1-2-1, *Deposits via Treasurer*, and F.1-2-2, *Deposits via Armored Carrier or Field Location*.

After you have closed out the cashiers and balanced their collections, you should prepare your deposit slip. A supervisor should review and initial each deposit slip. Remember that the employees who accept payments should not be the same employees who balance receipts or deposit collections. Therefore, if John worked as a cashier on Monday, John should not also balance Monday's collections or prepare Monday's deposit.

Generally, only one day's collections should be deposited per deposit slip, but in no case should collections from different calendar months be combined on the same deposit slip.

Some departments deposit to multiple bank accounts each day, such as the General Concentration bank account and the Cash Bond bank account. If your department does this, make sure you separate your collections properly and use the correct bank account's deposit slip.

Count the cash and record that amount on your deposit slip. You may list your checks on your deposit slip. Or, if you have a large quantity of checks, you should run two adding machine tapes. If they agree, record the check total on the deposit slip and attach one adding machine tape to the deposit slip that you send to the bank. Ensure the back of each check has been stamped "For Deposit Only" with an endorsement stamp. Finally, record the grand total of the deposit (cash and checks) on the deposit slip, then sign and date the deposit slip.

The deposit slip should reflect the amount of cash and checks that you are sending to the bank. That amount may differ from the receipts you issued, so you may have an overage or a shortage. Ensure that the amount you record on the deposit slip is the actual amount you are sending to the bank, not the amount you receipted or the amount on your daily closeout report. For instance, your daily closeout report says you issued receipts for \$500, but you only collected \$495 and you only have \$495 to send to the bank. You should record \$495, not \$500, on the deposit slip.

Double-check the amounts you wrote on your deposit slip. Make sure you didn't transpose any numbers when recording the grand total. For example, in recent audits, we had a situation in which the amount being deposited was \$1,234, yet the total of \$1,432 was mistakenly recorded on the deposit slip. We also noted instances in which the amount recorded on the deposit slip incorrectly included the credit card totals for the day. Credit card totals should not be included on the deposit slip since they do not involve sending any funds to the bank. When the supervisor reviews and initials the deposit slip, the supervisor should re-count the cash and run an adding machine tape of all amounts to ensure that there are no errors. If you discover a mistake on the deposit slip, do not scratch out amounts or try to convert a "1" into a "7". Just use a new deposit slip.

Some departments enter their deposit slip numbers into IFAS as part of closing out their IFAS cash receipting batch. After you enter your deposit slip number on the IFAS screen, IFAS won't let you change the number you entered. If you entered an incorrect deposit slip number in IFAS (either you made an error when typing it in IFAS or you entered one deposit slip number in IFAS and then discovered that you needed to prepare a new deposit slip), you should e-mail Compliance Audit, Revenue Accounting and the Treasurer informing them of the incorrect deposit slip number entered in IFAS and the actual deposit slip that will be sent to the bank.

Once your deposit slip is complete, keep one copy of the deposit slip for your office files and send the original and one copy to the bank along with the cash and checks. Some departments have their bank bag picked up by the armored car service and delivered to the bank. Other departments place their money in a bank bag and bring it to the Treasurer for pickup by the armored car. And other departments deliver their funds to a nearby branch of the County depository.

Whichever method your department uses, lock the bank bag if you have one and secure it in the safe or a locking file cabinet while the funds are in your office. Do not go back into the bank bag to make change for customers or other cashiers. If your department uses the armored car service to transfer the money to the bank, you should complete a bill of lading form provided by the armored car service.

After the bank receives your deposit, they will deposit the funds to the County's bank account, validate one copy of the deposit slip and return that validated deposit slip to you a few days later in the bank bag. If you do not receive the validated deposit slip, contact the Treasurer's Office to obtain proof that the deposit made it to the County's bank account. Keep that validated deposit slip for your monthly audit.

This is a brief overview on collections and deposits. To learn more, please see Harris County Accounting Procedures A.1, F.1-2-1 and F.1-2-2.

http://www.info.aud.hcintranet.net/robo/projects/procedures/A1_CashHandling_Guidelines.pdf

http://www.info.aud.hcintranet.net/robo/projects/procedures/F1-2-1_Deposits_via_Treasurer.pdf

http://www.info.aud.hcintranet.net/robo/projects/procedures/F1-2-2_Deposits_via_ArmoredCarrier_or_FieldLocation.pdf

The New Grants "Super" Circular: Introduction

What Is the Super Circular and Why Was It Issued?



The Super Circular's primary objectives include: eliminating duplicative and conflicting guidance; focusing on performance over compliance for accountability; encouraging efficient use of information technology and shared services; providing for consistent and transparent treatment of costs; limiting allowable costs to make best use of federal resources; encouraging non-federal entities to have family-friendly policies; strengthening oversight; targeting audit requirements on risk of waste, fraud and abuse.

The federal Office of Management and Budget (OMB) issued the Super Circular on December 26, 2013 officially titled "Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards." The Super Circular's administrative requirements and cost principles will apply to new federal awards and to additional funding made to existing awards made on or after December 26, 2014. The audit guidance will apply to recipient and subrecipient audits for fiscal years beginning on or after that date.

The Super Circular supersedes and streamlines requirements from the following OMB Circulars applicable to the administration, use and audit of federal grant funds state, local and tribal governments:

A-87 (Cost Principles for State, Local and Indian Tribal Governments)

A-102 (Grants and Cooperative Agreements with State and Local Governments)

A-133 (Audits of States, Local Governments and Non-Profit Organizations)

A-50 (Audit Follow-Up).

The Super Circular is divided into six parts:

- Subpart A—Acronyms and Definitions;
- Subpart B—General Provisions;
- Subpart C—Pre-Federal Award Requirements and Contents of Federal Awards;
- Subpart D—Post-Federal Award Requirements;
- Subpart E—Cost Principles; and
- Subpart F—Audit Requirements.

There were a number of policies that did not make sense for OMB to include in the text of the guidance itself. Therefore, OMB chose to place the following materials in the appendices (only listed ones relevant to local governments):

- Appendix I: Full Text of Notice of Funding Opportunity
- Appendix II: Contract Provisions for Non-Federal Entity Contracts under Federal Awards
- Appendix V: State/Local Government - Wide Central Services Cost Allocation Plans
- Appendix VII: States and Local Government Indirect Cost Proposals.
- Appendix X: Data Collection Form
- Appendix XI: Compliance Supplement

The following are the key changes in the new OMB “Super” Circular:

Administrative requirements

- Greater focus on responsibilities of sub-recipient monitoring pre- and post-award
- Expansion of conflict-of-interest guidance
- Greater focus on internal controls

Cost principles

- Changes to the guidelines regarding indirect costs to promote consistency and transparency in applying indirect cost rates. Indirect cost rates must be provided to pass-through entities
- Alternatives to the current reporting requirements for salaries and wages to prevent duplicating efforts when organizations have good internal controls

Single Audit Revisions

- Increased threshold of federal expenditures (from \$500,000 to \$750,000) that triggers an A-133 audit
- Increased Type A threshold (from \$300,000 to \$750,000) for those with expenditures below \$25 million

- Reduced the overall percentage of expenditures required to be tested
- For low-risk auditees, adequate testing coverage is achieved by testing at least 20% of the federal expenditures as major (down from 25%)
- For other than low-risk auditees, adequate testing coverage is achieved by testing at least 40% of the federal expenditures as major (down from 50%)
- Increased threshold for reporting known or likely questioned costs (from \$10,000 to \$25,000)

Future editions of the newsletter will contain useful detailed information on the key changes related to the new OMB “Super” Circular. In the meantime, if there are any questions or concerns please contact Paul Wilden, Grants Accounting Manager at 713-755-3584 or paul.wilden@aud.hctx.net.

How to Avoid Security Access Control and Administration Issues

Audit Services begins its planning process for engagements by reviewing and evaluating access by users to any systems and applications in operation and in use by the Auditee. Some of the most common issues appearing in the final report resulting from this review are:



Wendi Welch,
Senior Auditor

- Excess access assigned to a user which exceeds requirements needed to perform job functions.
- Access rights which have not been updated to reflect a change in job function or department transfer.
- Active user accounts which are no longer associated with a current employee.
- Deactivation of user accounts which did not occur timely upon separation of employment or transfer.
- Transactions processed using a generic or system admin account.
- Active user accounts which have not been used for an extended amount of time.
- Multiple user accounts for the same employee.
- User accounts which have not obtained the proper approvals to justify assigned access or account

setup.

Each of these issues can be prevented through proper user management. User management is the process of granting authorized users the right to access various pieces of a system or application, while restricting access to non-authorized users.

In managing the access of users the concept of "least privilege" should be adhered to whenever possible. In essence, this is when users possess only those permissions necessary to complete the tasks required by an employee's job function. Ideally, if a system or application will allow it, a template with a specified list of security or access points should be created for each individual job function or job class. Users can be assigned to one or more of these predefined templates rather than applying all of the individually selected necessary security points to each user. What results is a consistent level of access based on job responsibilities without the risk of having identical job classes or job functions with varying levels of unnecessary access.

In addition to "least privilege", separation of duties should be taken into careful consideration when assigning job responsibilities and tasks to existing or newly created positions to prevent delegating multiple incompatible duties to a particular position. In essence, segregation of duties keeps one individual from performing all of the steps needed to execute a transaction, thereby concealing any inappropriate activity. Compiling a comprehensive list of job functions with corresponding duties and responsibilities can be done effectively in cooperation with your human resources department.

General categories of job responsibilities or duties which should be separated include:

- Initiation of transactions.
- Custody of assets.
- Authorization or approval of transactions.
- Documentation of those transactions.
- Periodic review and reconciliation of transactions.

Examples of these can be activities such as:

- Ordering inventory with the vendor, receiving inventory and recording inventory in the record keeping system.
- Creating or editing vendors and processing payments or credits to vendors in the record keeping system.
- Maintaining custody of assets, conducting physical

inventories and performing asset additions/disposals in the record keeping system.

- Entering and approving time into a timekeeping system.
- Creating accounts receivable invoices and receiving/recording payments for invoices in the record keeping system.
- Reconciling payments made or received in the record keeping system to the bank activity.

The initial setup of proper access for users in any applicable systems and applications can help prevent many of the control issues noted above. However, an ongoing and periodic review of user accounts to identify inactive, transferred or re-assigned employees and the privileges associated with those accounts will aid in detecting inappropriate access if it was inappropriately assigned or no longer necessary. Some key attributes to examine would be:

- Length of time since a user's last login date.
- Names of user accounts logging in (to identify generic/system accounts).
- Roles/templates assigned to users.
- Current job responsibilities outlined by the job description as approved by management and on file with Human Resources.
- Inappropriate or questionable log on dates/times (as compared to a work schedule or termination/transfer date).

The combination of these preventive and detective activities should ensure that appropriate user access is granted and maintained and could reduce or eliminate the probability of encountering one or more of these reportable issues during an audit of your area.

Please feel free to contact Bobby Cato, Audit Services Director or Wendi Welch, Senior Auditor, at (713) 274-5693 or Wendi.Welch@aud.hctx.net should you have and questions or concerns regarding Security Access Control.

Child Support

Federal law requires employers to report information about newly hired and rehired employees to a designated state agency within 20 days of hire. Harris County sends an electronic file to the Texas Office of the Attorney General on a biweekly schedule. The vital information we provide is: employee name, SSN, address, date of hire and the employer's name, address and Federal Identification number. This information is used for child support agencies to find employees that have not responded to previous child support orders. The state agency can send the child support order to the employer based upon information sent by the employer.



Linda Dougherty, CPP
Asst. Director of
Payroll

The Consumer Credit Protection ACT (CCPA) provides the legal framework around which state child support withholding laws are constructed. At the federal level, the Office of Child Support Enforcement (OCSE) is responsible for implementation while each of the states has its own Child Support Enforcement (Office of the Attorney General (OAG)).

CCPA limits are up to 50 percent of a worker's disposable earnings. Allowable disposable income is the maximum available for child support withholding. In most cases, the amount ordered to be withheld will be less than the allowable disposable income amount, and the ordered amount can be withheld without any problem. Even if the withholding order specifies a higher payment, the allowable disposable income is the most that may be withheld.

Disposable earnings are determined by subtracting all deductions required by law from an employee's gross earnings (wages, incentives, allowances). Deductions required by law include withholding for federal tax, social security and medicare tax. Texas law requires that health insurance premiums be deducted also which determine disposable wages. Normally, child support orders have priority over other orders such as a tax levy or bankruptcy. However, if a tax levy or other order has priority over the current child support

withholding order, the amount required to be deducted under the order having priority must be taken into account when determining whether the CCPA maximum has been reached.

Below is an example of a calculation of an order demanding \$700 each pay period:

	Net Pay Before Child support	Disposable Earnings
Gross biweekly earnings:	\$1,600.00	\$1,600.00
Federal income tax:	-300.00	-300.00
Social Security tax:	-99.20	-99.20
Medicare Tax:	-23.20	-23.20
Health insurance premium:	-67.13	-67.13
TCDRS:	-112.00	-112.00
United Way:	-10.00	
	\$988.47	\$998.47

Child support withholding maximum:
\$998.47 X 50% = \$499.24

Since the child support withholding maximum is less than the \$700 demanded in the withholding notice, only \$499.24 can be withheld for child support. The final net pay is \$988.47 - \$499.24 = 489.23. The remainder (\$200.76) will be owed in arrears.

The rule for priority of multiple child support withholding orders states: "Pay an equal amount towards the current support in each order or writ until each current support obligation fully complied with. Thereafter, equal amounts on the arrearages until each order or writ complied with or until maximum total amount of allowed withholding is reached, whichever occurs first."

Harris County Accounts Payable sends the payment on payday to the established vendor of the garnishment. Payroll notifies the TX OAG of all terminations via OAG website. All states are required to use a standard form in sending the child support order to employers. Harris County can be penalized if the order is not properly executed. The child support deduction is stopped only by orders from the OAG.

Financial Accounting has completed Harris County's Comprehensive Annual Financial Reports, (CAFR), and Popular Annual Financial Report, (PAFR), for the fiscal year ended February 28, 2014. The CAFR is 230 pages and is prepared in accordance with GAAP. The PAFR condenses and simplifies the CAFR and is designed to present a more easily understandable financial report.

Financial Accounting also prepares the monthly financial reports which are unaudited and unadjusted and reported on a budgetary basis which is not in accordance with GAAP. The CAFR, PAFR, and monthly financial reports are available by visiting the County's website at www.hctx.net/auditor.

Can you match the Accounting Terms which are included in the CAFR?

Financial Accounting

A. Asset

B. Fund Balance

C. CAFR

D. Revenue

E. Expenditure

F. PAFR

G. GAAP

H. GASB

I. Liability

J. General Fund

- 1. Restricted is a classification of...
- 2. Vouchers Payable is an example...
- 3. Taxes are a type of...
- 4. Cash is an example of...
- 5. Popular Annual Financial Report
- 6. Generally accepted accounting principles
- 7. Includes annual financial statements
- 8. The County's general operating fund
- 9. Salaries are a type of...
- 10. Governmental Accounting Standards Board

A4,B1,
C7,D3,
E9,F5,
G6,H10,
I2,J8

County Auditor's Office Employees Service Anniversaries

Congratulations to the following employees who have reached their anniversary milestone with Harris County this year. Each employee's length of County Service and the month that the milestone was reached is shown below.

September	<u>Length of Service</u>	October	<u>Length of Service</u>	November	<u>Length of Service</u>
Lula Bookman	29	Ronald Hamilton	21	Julie Weller	30
Nadine Schaefer	25	Erma Warner	15	Wanda Dewald-Green	25
Synithia Jacquet	22	Angelica Vasquez	12	Connie Kirkpatrick	18
Kimberly Lewis	18	Connie Sanders	11	Paul Wilden	14
Toya Edwards	14	Winfred Iles	9	June Davis	13
Martha Abdullahad	11	Paul Broyles	6	Jennifer Pham	10
Valerie Robbins	8	Edgar Serrano	5	David Clark	6
Anita Williams	5	Bobby Cato	3	Latisha Shivers	6
Edna LaGrone	3	Felipe Alvarado	2	Tera Thompson	6
Veronica Kanode	1	Simone Mergerson	2	Jacqueline Roney	3
		Ashley Collins	1	Tonya Rose-Eby	1
		Percilla Lacy-Ismail	1	Melvin Trammell	1
				December	
				Joan Lora	24
				Susan Wheeler	13
				Lisa Harper	9
				Sonja Lewis	4
				Angie Moore	1
				Richard Pena	1

Congratulations to each of YOU!!!



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