

# **AUDITOR'S REPORT**

## **HARRIS COUNTY JUSTICE OF THE PEACE PRECINCT 5, PLACE 2**

**SIX MONTHS ENDED SEPTEMBER 30, 2024**



**January 3, 2025**

**Michael Post, CPA, CIA  
Harris County Auditor**

Leslie Wilks Garcia, M.Jur., CPA, CFE  
First Assistant County Auditor



Glenn Holloway, CPA, CIA, CFE  
Chief Assistant County Auditor – Audit Division

Sharon Brantley Smith, MBA, CIA, CFE  
Chief Assistant County Auditor – Harris Health

**MICHAEL POST, CPA, CIA  
HARRIS COUNTY AUDITOR**

January 3, 2025

Dear Judge Bob Wolfe, Justice of the Peace, Precinct 5, Place 2:

The Harris County Auditor's Office - Compliance Audit performed procedures relative to the Harris County Justice of the Peace, Precinct 5, Place 2 monthly collection reports for the six months ended, September 30, 2024. As required by Local Government Code §115.002 (a) and (b), Compliance Audit selectively examined the financial activity relative to the monthly collection reports and related records.

The objectives of the engagement were to determine whether:

- The monthly collection reports were submitted timely and the amounts reported were properly recorded in the County's depository;
- The numerical sequencing of receipts was accounted for;
- Receipts were properly allocated in the Odyssey Case Management System; and
- Fines and fees were accurately assessed and recorded.

**Results**

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

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

Sincerely,

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

Michael Post  
County Auditor

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**Accountability**

We conducted our audit in accordance with the International Standards for the Professional Practice of Internal Auditing (Standards). The Standards require that we comply with the Code of Ethics and obtain reasonable assurance that significant risks to the activity are minimized to an acceptable level.

As the engagement's scope did not include a detailed examination of all transactions, 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 for ensuring sufficient controls are in place to detect and prevent fraud, errors, or omissions.

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cc:

District Judges  
County Judge Lina Hidalgo

Commissioner Lesley Briones  
Commissioner Rodney Ellis  
Commissioner Adrian Garcia

Commissioner Tom Ramsey  
County Attorney Christian Menefee