

AUDITOR'S REPORT

HARRIS COUNTY JUSTICE OF THE PEACE, PRECINCT 5, PLACE 1 JUDGE ISRAEL GARCIA, JR. CLOSEOUT ENGAGEMENT



April 11, 2025

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



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

April 11, 2025

Dear Judge James Lombardino, Harris County Justice of the Peace, Precinct 5, Place 1:

The Harris County Auditor’s Office Audit Division performed procedures relative to the Justice of the Peace, Precinct 5, Place 1 Israel Garcia, Jr. Closeout, for the 6-month period ended December 31, 2024. Pursuant to the Harris County Road Law, Section 10, the objectives of the engagement were to determine whether:

- A sample of the department’s capital assets existed;
- A sample of the department’s purchase card expenditures complied with County policy;
- A sample of the department’s bank account reconciliations were completed timely and accurately;
- Physical and systems access for the former executive leader were appropriately disabled, and assigned non-capital assets were properly returned;
- The change fund reconciled to the imprest balance authorized by Commissioners Court, and the balance was accurately recorded in the County’s Financial System.

Results

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

Justice of the Peace, Precinct 5, Place 1 Metrics			
Adjusted Budget (as of 3/31/25)	Fiscal Year 2025 (Department 351)		
	General Fund	\$2,788,881	
	All Other Funds	\$0	
Staffing (as of 3/31/25)	Total Positions	Positions Not Filled	Grant Funded Positions
	33	3	0
Purchase Cards (07/01/24 - 12/31/24)	Quantity	Transactions	Expenses
	3	1	\$1,440
Cash Accounts	Description	Quantity	Limit
	Bank Accounts	0	N/A
	Petty Cash	0	N/A
	Change Fund	1	\$500
Open Purchase Orders (as of 03/31/25)	Fund	Quantity	Remaining Balance
	General Fund	8	\$41,749
	All Other Funds	0	\$0
Paid Invoices (7/1/24 - 12/31/24)	Fund	Quantity	Total
	General Fund	387	\$478,141
	All Other Funds	0	\$0
Capital Assets	Number of Assets	Total Costs	
	0	N/A	

We appreciate the time and attention provided by you and your staff during this engagement. Please anticipate an email request to complete the Audit Division's Post Engagement Survey. We look forward to your feedback. If you have any questions, please contact me or Glenn Holloway, Chief Assistant County Auditor, 713-274-5673.

Sincerely,



Michael Post
County Auditor

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.

cc:

District Judges
County Judge Lina Hidalgo

Commissioner Lesley Briones
Commissioner Rodney Ellis
Commissioner Adrian Garcia

Commissioner Tom Ramsey
County Attorney Christian Menefee