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*First Assistant County Auditor*



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

July 3, 2025

Dear Sheriff Ed Gonzalez, Harris County Sheriff's Office:

The Harris County Auditor's Office Audit Division has completed an audit of the monthly collection reports submitted by the Harris County Sheriff's Office for the three months ended December 31, 2024. The results of our audit are included in the attached report.

We appreciate the time and attention provided by your team. 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". The signature is fluid and cursive, with a long horizontal stroke extending from the end of the name.

Michael Post  
County Auditor

Attachment

Report Copies:

District Judges

County Judge Lina Hidalgo

Commissioners:

Lesley Briones

Rodney Ellis

Adrian Garcia

Tom Ramsey

Christian Menefee



Internal Audit Report  
**HARRIS COUNTY SHERIFF'S OFFICE**  
**REVIEW OF MONTHLY COLLECTION REPORTS**  
JULY 3, 2025

## Executive Summary

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### OVERALL CONCLUSION

The overall processes related to the Harris County (County) Sheriff's Office (Sheriff's Office) monthly collections were found to be effective. However, procedures for submitting the monthly collection reports in a timely manner need improvement. The observation was discussed with management, and a management action plan has been developed, which will address the observation identified by September 30, 2025.

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### SCOPE AND OBJECTIVE

Pursuant to the Local Government Code (LGC) §115.002 (a) and (b), Harris County Auditor's Office - Compliance Audit examined the monthly collection reports and related records submitted by the Sheriff's Office for the three months ended December 31, 2024.

The objectives of the engagement were to determine whether:

- The monthly collection reports were submitted in a timely manner, and the amounts reported were properly deposited into the County's depository;
- The numerical sequencing of receipts was accounted for;
- Receipts were properly recorded into the County's Financial System (PeopleSoft/STARS); and
- Voided receipts were properly approved and accounted for.

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### SUMMARY OF AUDIT OBSERVATION

- Monthly collection reports were not submitted in a timely manner.

The audit observation, management action plan to address the observation, and background information regarding this audit are discussed in more detail on the following page. The audit observation is ranked based on the likelihood and impact of the risk to the County.

## AUDIT OBSERVATION

### **OBSERVATION #1: Monthly Collection Reports Were Not Submitted in a Timely Manner** [MODERATE]

**What is the Observation:** The monthly collection reports for November and December 2024 were not submitted in a timely manner. Both reports were submitted on March 6, 2025. The November report was 123 days late, and the December report was 92 days late.

**Why it Happened:** The Sheriff's Office had a change in personnel responsible for the monthly collection reports, but no procedures exist to ensure continuity during personnel transitions.

**Why it Matters:** Failure to submit the monthly collection reports in a timely manner could result in financial misstatements for the County.

**What is Expected:** LGC §114.001, *General Requirements Applicable to Reports*, requires County departments to submit a monthly collections report within five days after the last day of each month.

**What Action(s) are Suggested:** Establish procedures to ensure that the collection reports are submitted in a timely manner each month in accordance with LGC §114.001. Procedures should designate backup personnel to take over these duties in case of staff absence or turnover.

### **MANAGEMENT'S ACTION PLAN**

**Responsible Party:** Michael Lanham, Director of Finance

During the time period from November 2024 through February 2025, we encountered a personnel problem with the employee responsible for submitting the monthly collection reports. Beginning in March 2025, we are back on track submitting monthly collection reports on time. We have multiple personnel trained and prepared to submit the monthly collection reports in the event that our currently assigned staff should become unavailable, so there should be no further issues of this type.

**Targeted Completion Date:** September 30, 2025



## BACKGROUND

The Sheriff's Office is the primary law enforcement agency serving Harris County. Its duties include law enforcement, detention and jail operations, court services, special units and programs, and emergency response and disaster assistance. Collections for the Sheriff's Office include cash and surety bonds, bail bond licenses, criminal fines and fees, charges for copies of public records, animal impound fees, permits (i.e., alarms, game rooms, and towing and storage), and auction proceeds.

Multiple receipting systems are used for the Sheriff's Office collections. Receipts for cash and surety bonds, bail bond licenses, and copies of public records are issued directly from PeopleSoft/STARS. Criminal fines and fees are processed through JWEB, a web-based interface that provides access to the Justice Information Management System (JIMS). Receipts issued from JWEB are recorded in PeopleSoft/STARS through an integrated interface. Impound fees, permits, and auction proceeds are recorded using manual receipts. These funds are then submitted to the Treasurer's Office for deposit and entered into PeopleSoft/STARS. Receipts for alarm permits are processed through the Cry Wolf system, which also interfaces with PeopleSoft/STARS.

## 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.

