

AUDITOR'S REPORT

HARRIS COUNTY JUSTICE OF THE PEACE PRECINCT 5, PLACE 1

SIX MONTHS ENDED MARCH 31, 2026



September 18, 2026

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

Leslie Wilks, 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**

September 18, 2026

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

The Harris County Auditor's Office - Compliance Audit performed procedures relative to the Harris County Justice of the Peace, Precinct 5, Place 1 monthly collection reports for the six months ended, March 31, 2026. As required by Local Government Code §115.002 (a) and (b), Compliance Audit selectively examined the financial activity associated with 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

Based on 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

Accountability

We conducted this engagement in conformance with the Global Internal Audit Standards issued by The Institute of Internal Auditors.

The engagement was not designed to detect every instance of fraud, error, or omission. Management remains responsible for managing risks and establishing, implementing, and maintaining effective controls to support the achievement of organizational objectives.

cc:

District Judges
County Judge Lina Hidalgo

Commissioner Lesley Briones
Commissioner Rodney Ellis
Commissioner Adrian Garcia

Commissioner Tom Ramsey
County Attorney Abbie Kamin