AUDITOR'S REPORT

HARRIS COUNTY
JUSTICE OF THE PEACE
PRECINCT 2, PLACE 2

SIX MONTHS ENDED MARCH 31, 2026

October 2, 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

October 2, 2026

Dear Judge Dolores Lozano, Justice of the Peace Precinct 2, Place 2**:**

The Harris County Auditor's Office - Compliance Audit performed procedures relative to the Harris County Justice of the Peace, Precinct 2, Place 2 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,

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