

AUDITOR'S REPORT

HARRIS COUNTY CONSTABLE PRECINCT 4 FEDERAL SEIZED AND FORFEITED ASSETS TWELVE MONTHS ENDED FEBRUARY 28, 2021



April 23, 2021

**Michael Post, C.P.A., M.B.A.
Harris County Auditor**

Leslie Wilks Garcia, C.P.A., M.Jur.
First Assistant County Auditor



1001 Preston, Suite 800
Houston, Texas 77002-1817
(832) 927-4600

Errika Perkins, C.P.A., C.I.A.
Chief Assistant County Auditor
Audit Division

Fax (713) 755-8932
Help Line (832) 927-4558

MICHAEL POST, C.P.A., M.B.A.
HARRIS COUNTY AUDITOR

April 23, 2021

Constable Mark Herman
Harris County Constable Precinct 4
6831 Cypresswood Dr.
Spring, TX 77379

RE: Federal Seized and Forfeited Assets for the Twelve Months Ended February 28, 2021

Dear Constable Herman:

The Internal Audit Division performed procedures relative to Constable Precinct 4 Federal Seized and Forfeited Assets for the 12 months ended February 28, 2021 to examine federal seized and forfeited bank accounts, revenues, and disbursements. The engagement was performed in accordance with Texas Local Government Code (LGC) §115.0035 and the Guide to Equitable Sharing for State, Local, and Tribal Law Enforcement Agencies, issued by the U.S. Department of Justice and the U.S. Department of the Treasury.

The objectives of this engagement were to selectively test whether:

- Forfeited bank account statements reconciled to their respective balances recorded in the County's financial records.
- Forfeited assets provided by the U.S. Department of Justice and the U.S. Department of the Treasury were accurately and timely recorded in County's financial records.
- Disbursements from the Office's forfeited asset bank accounts were properly authorized, appropriately supported, and accurately recorded in the County's financial records.
- Disbursements from the Office's forfeited asset bank accounts were in compliance with the standards of the U.S. Department of Justice and the U.S. Department of the Treasury Guide to Equitable Sharing for State, Local, and Tribal Law Enforcement Agencies.

The work performed required our staff to exercise professional judgment in completing the engagement's objectives. As the engagement's scope did not include a detailed inspection of all expenses or collections, 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 assets, and for ensuring sufficient controls are in place to detect and prevent fraud, errors, or omissions.

Results

In connection with the procedures performed, no issues were noted.

Constable Mark Herman
Harris County Constable Precinct 4

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

Sincerely,



Michael Post
County Auditor

cc: District Judges
County Judge Lina Hidalgo
Commissioners:
 R. Jack Cagle
 Rodney Ellis
 Adrian Garcia
 Tom Ramsey
Christian D. Menefee