

AUDITOR'S REPORT

HARRIS COUNTY TOLL ROAD AUTHORITY AUTOMATIC COIN MACHINE LANE REVENUE COLLECTIONS FOR THE SIX MONTH PERIOD ENDED OCTOBER 31, 2019



January 31, 2020

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

January 31, 2020

Mr. Gary Trietsch, Executive Director
Harris County Toll Road Authority
7701 Wilshire Place Dr.
Houston, Texas 77040

RE: Harris County Toll Road Authority Automatic Coin Machine Lane Revenue Collections Controls for the six month period ended October 31, 2019

The Audit Services Department performed procedures relative to the Harris County Toll Road Authority (HCTRA) Automatic Coin Machine (ACM) Lane Revenue Collections engagement. The purpose of this engagement was to evaluate internal controls related to HCTRA ACM Lane Revenue Collections.

Our objectives included selectively testing whether controls were functioning to ensure ACM Lane Revenue Collections were:

1. Timely and accurately recorded in HCTRA's Back Office System (RITE 2.0) and the County's Financial System (IFAS).
2. Timely deposited in the County's depository.

The work performed required our staff to exercise professional judgement in completing the scope objectives. As the objectives were not 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.

Results

In connection with the objectives completed, no reportable issues were noted.

We appreciate the time and attention provided by you and your staff during this engagement.

Sincerely,

A handwritten signature in blue ink that reads "Michael Post".

Michael Post
County Auditor

cc: District Judges
County Judge Lina Hidalgo
Commissioners:
R. Jack Cagle
Rodney Ellis
Adrian Garcia
Steve Radack
Vince Ryan