

# **AUDITOR'S REPORT**

## **HARRIS COUNTY COMMUNITY SUPERVISION AND CORRECTIONS DEPARTMENT SIX MONTHS ENDED FEBRUARY 29, 2020**



**JUNE 26, 2020**

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

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

June 26, 2020

Dr. Teresa May, Director  
Harris County Community Supervision and Corrections Department  
49 San Jacinto, Suite 600  
Houston, Texas 77002

RE: Monthly Collections Audit for the Six Months Ended February 29, 2020

Dear Dr. May:

The Harris County Auditor's Office - Compliance Audit Department performed procedures relative to the Harris County Community Supervision and Corrections Department monthly collection reports for the six months ended February 29, 2020. As required by Local Government Code §115.0035, the Compliance Audit Department selectively examined the financial activity relative to the monthly collection reports and related records.

The objectives of this engagement were to determine whether:

- The amounts reported on the Justice Information Management System 983 Reports were properly deposited in the Harris County's (County) depository.
- Collections were receipted and properly recorded in the County's Financial Records.

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 reportable issues were noted.

Dr. Teresa May, Director  
Harris County Community Supervision and Corrections Department

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, 713-274-5673.

Sincerely,



Michael Post  
County Auditor

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