

AUDITOR'S REPORT

HARRIS COUNTY CONSTABLE PRECINCT 4 THREE MONTHS ENDED NOVEMBER 30, 2019



January 31, 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

January 31, 2020

Constable Mark Herman
Harris County Constable Precinct 4
6831 Cypresswood Drive
Spring, Texas 77379

RE: Procedures applicable to the monthly collection reports submitted by the Office of Constable Precinct 4 for the three months ended November 30, 2019

As required by Local Government Code §115.002 (a) and (b), the Compliance Audit Department examined the monthly collection reports submitted by the Office of Constable Precinct 4 for the three months ended November 30, 2019.

We performed procedures to determine whether:

- The monthly collection reports were submitted timely and the amounts reported were properly deposited in the County's depository.
- The numerical sequencing of computer generated and manual receipts was accounted for.
- Selectively tested receipts were properly allocated in the County's Financial Records.
- Selectively tested proceeds from Orders of Sale were properly disbursed.
- Selectively tested invoices for services rendered to other entities were remitted timely.

In connection with our procedures, no reportable issues were noted. We appreciate the time and attention provided by you and your staff during our procedures.

Sincerely,

A handwritten signature in blue ink that reads "Michael Post". The signature is written in a cursive, flowing style.

Michael Post
County Auditor

cc: District Judges