

# **AUDITOR'S REPORT**

## **HARRIS COUNTY CONSTABLE PRECINCT 4 THREE MONTHS ENDED MAY 31, 2019**



**July 19, 2019**

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

**Leslie Wilks Garcia, C.P.A., C.F.E.**  
*First Assistant County Auditor*

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

July 19, 2019

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 May 31, 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 May 31, 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 style with a long horizontal stroke at the end.

Michael Post  
County Auditor

cc: District Judges