

# **AUDITOR'S REPORT**

## **HARRIS COUNTY CONSTABLE PRECINCT 4 THREE MONTHS ENDED FEBRUARY 29, 2020**



**May 8, 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**

May 8, 2020

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

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

Dear Constable Herman:

The Harris County Auditor's Office - Compliance Audit Department performed procedures relative to the Harris County Constable Precinct 4 monthly collection reports for the three months ended February 29, 2020. As required by Local Government Code §115.002 (a) and (b), the Compliance Audit Department selectively examined the financial activity relative to the monthly collection reports.

The objectives of this engagement were to determine whether:

- The monthly collection reports were submitted timely and the amounts reported were properly recorded in the County's depository.
- The numerical sequencing of receipts was accounted for.
- Receipts were properly allocated in the County's Financial Records.
- Proceeds from Orders of Sale were properly disbursed.
- Invoices for services rendered to other entities were remitted timely.

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.

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, 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