

AUDITOR'S REPORT

HARRIS COUNTY CONSTABLE PRECINCT 5 THREE MONTHS ENDED NOVEMBER 30, 2019



January 17, 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 17, 2020

Constable Ted Heap
Harris County Constable Precinct 5
17423 Katy Freeway
Houston, Texas 77094

RE: Procedures applicable to the monthly collection reports submitted by the Office of Constable Precinct 5 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 5 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 style with a long horizontal stroke at the end.

Michael Post
County Auditor

cc: District Judges