

# **AUDITOR'S REPORT**

## **HARRIS COUNTY CONSTABLE PRECINCT 5 THREE MONTHS ENDED FEBRUARY 28, 2019**



**April 26, 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**

April 26, 2019

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 February 28, 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 February 28, 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 fluid and cursive, with a long horizontal stroke extending from the end.

Michael Post  
County Auditor

cc: District Judges