

AUDITOR'S REPORT

HARRIS COUNTY CONSTABLE PRECINCT 8



February 22, 2019

**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

February 22, 2019

Constable Phil Sandlin
Harris County Constable Precinct 8
7330 Spencer Highway, Ste #107
Pasadena, Texas 77505

RE: Procedures applicable to the monthly collection reports submitted by the Office of Constable Precinct 8 for the three months ended November 30, 2018

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 8 for the three months ended November 30, 2018.

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".

Michael Post
County Auditor

cc: District Judges