

AUDITOR'S REPORT

HARRIS COUNTY JUSTICE OF THE PEACE PRECINCT 1, PLACE 2 THREE MONTHS ENDED NOVEMBER 30, 2018



March 15, 2019

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HARRIS COUNTY AUDITOR

March 15, 2019

Honorable David Patronella
Justice of the Peace, Precinct 1, Place 2
1302 Preston
Houston, Texas 77002

RE: Procedures applicable to the monthly collection reports submitted by Justice of the Peace, Precinct 1, Place 2 for the three months ended November 30, 2018

As required by Local Government Code (LGC) §115.002 (a) and (b), the Compliance Audit Department examined the monthly collection reports submitted by Justice of the Peace, Precinct 1, Place 2 (Court) 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 Odyssey Case Management System (Odyssey).
- Selectively tested fines and fees were accurately assessed and recorded.

The enclosed Auditor's Report presents an issue identified during our procedures and a recommendation developed in conjunction with your staff.

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

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OVERVIEW

The objective of this engagement was to perform procedures in accordance with LGC §115.002 (a) and (b) which state, “(a) The county auditor shall carefully examine and report on all reports that are about the collection of money for the county and that are required to be made to the commissioners court. (b) At least once each quarter, the county auditor shall check the books and shall examine in detail the reports of the county tax assessor-collector, the county treasurer, and all other officers. The auditor shall verify the footings and the correctness of those books and reports.”

RESULTS

Based upon the procedures performed in accordance with LGC §115.002 (a) and (b), for the following items, the Court complied with the County’s policies and procedures for the items tested:

- 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 Odyssey.
- Selectively tested fines and fees were accurately assessed and recorded.

However, our procedures identified the following opportunity for improvement:

- Processing appeal cases for evictions.

This matter is discussed in more detail within the Issue and Recommendation section of this report.

ISSUE AND RECOMMENDATION

Processing Appeal Cases for Evictions

Background

Texas Rules of Practice in Justice Courts, Rule 510.10 states, “Unless otherwise provided by law or these rules, when an appeal has been perfected, the judge must stay all further proceedings on the judgment and must immediately send to the clerk of the county a court certified copy of all docket entries, a certified copy of the bill of costs, and the original papers in the case together with any money in the court registry, including sums tendered pursuant to Rule 510.9 (c)(5)(B).”

After eviction appeal cases have been perfected by the County Clerk’s Office, a court order is sent to the Court requesting that all cash bonds or rent monies deposited with the Court be transferred for deposit in the Court’s Registry. The Court must submit an Auditor’s Form 1268B, *Officer Disbursement Request*, to Accounts Payable within 30 calendar days, requesting the transfer of the monies deposited.

Issue

The Court does not review the Registry and Trust Accounts report on a routine basis. As a result, 1 of 5 (20%) *Officer Disbursement Requests* for eviction appeal cases was not processed timely, within 30 days after receiving a court order from the County Clerk’s Office.

The *Officer Disbursement Request* was received on October 26, 2018 and submitted to Accounts Payable for processing on December 4, 2018, 9 days past the 30 calendar day requirement. Failure to submit *Officer Disbursement Requests* for eviction appeal cases to Accounts Payable timely can cause delays in the appeals process.

Recommendation

Court Management should routinely monitor the Registry and Trust Accounts report to help ensure *Officer Disbursement Requests* for eviction appeal cases are submitted to Accounts Payable timely.

Management Response

We agree with the issue referenced in this Auditor’s Draft Report dated 3/15/19 in regards to the Officer Disbursement Requests for an Eviction appeal that was not processed timely, within 30 days. Our Court understands this issue should not have occurred and has since implemented some changes in order to avoid a repeat of this issue. We have implemented a change in routinely monitoring the Registry and Trust Accounts report more frequently as well as adding another clerk to assist in doing so. It is understood that immediate response to these requests are required and should be processed/submitted to Accounts Payable timely in order to avoid delays in the appeals process.