

AUDITOR'S REPORT

HARRIS COUNTY JUSTICE OF THE PEACE PRECINCT 3, PLACE 1 THREE MONTHS ENDED NOVEMBER 30, 2019



February 14, 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

February 14, 2020

Honorable Joe Stephens
Justice of the Peace, Precinct 3, Place 1
14350 Wallisville Road, Suite 102
Houston, Texas 77049

RE: Procedures applicable to the monthly collection reports submitted by Justice of the Peace, Precinct 3, Place 1 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 Justice of the Peace, Precinct 3, Place 1 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 Odyssey Case Management System.
- Selectively tested fines and fees were accurately assessed and recorded.

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