

AUDITOR'S REPORT

HARRIS COUNTY JUSTICE OF THE PEACE PRECINCT 3, PLACE 2 THREE MONTHS ENDED FEBRUARY 29, 2020



May 22, 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

May 22, 2020

Honorable Lucia Bates
Justice of the Peace, Precinct 3, Place 2
701 W. Baker Road
Baytown, Texas 77521

RE: Monthly Collections Audit for the Three Months Ended February 29, 2020

Dear Judge Bates:

The Harris County Auditor's Office - Compliance Audit Department performed procedures relative to the Justice of the Peace, Precinct 3, Place 2 monthly collection reports for the three months ended February 29, 2020. As required by Local Government Code §115.002 (a) and (b), the Compliance Audit Department selectively examined the financial activity relative to the monthly collection reports.

The objectives of this engagement were 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 receipts was accounted for.
- Receipts were properly allocated in the Odyssey Case Management System.
- Fines and fees were accurately assessed and recorded.

The work performed required our staff to exercise professional judgment in completing the engagement's objectives. As the engagement's scope did not include a detailed inspection of all expenses or collections, there is a risk that fraud, errors, or omissions were not detected during this engagement. The official therefore, retains the responsibility for the accuracy and completeness of their financial records and assets, and for ensuring sufficient controls are in place to detect and prevent fraud, errors, or omissions.

Results

In connection with the procedures performed, no reportable issues were noted.

Honorable Lucia Bates
Justice of the Peace, Precinct 3, Place 2

We appreciate the time and attention provided by you and your staff during this engagement. If you have any questions, please contact me or Errika Perkins, Chief Assistant, 713-274-5673.

Sincerely,



Michael Post
County Auditor

cc: District Judges
County Judge Lina Hidalgo
Commissioners:
 R. Jack Cagle
 Rodney Ellis
 Adrian Garcia
 Steve Radack
Vince Ryan