

# **AUDITOR'S REPORT**

## **HARRIS COUNTY JUSTICE OF THE PEACE PRECINCT 3, PLACE 2**

**SIX MONTHS ENDED AUGUST 31, 2021**



**November 5, 2021**

**Michael Post, C.P.A., M.B.A.  
Harris County Auditor**

**Leslie Wilks Garcia, C.P.A., M.Jur.**  
*First Assistant County Auditor*



1001 Preston, Suite 800  
Houston, Texas 77002-1817  
(832) 927-4600

**Errika Perkins, C.P.A., C.I.A.**  
*Chief Assistant County Auditor*  
*Audit Division*

Fax (713) 755-8932  
Help Line (832) 927-4558

**MICHAEL POST, C.P.A., M.B.A.**  
**HARRIS COUNTY AUDITOR**

November 5, 2021

Dear Judge Lucia Bates, Justice of the Peace, Precinct 3, Place 2

The Harris County Auditor's Office - Compliance Audit Department performed procedures relative to the Harris County Justice of the Peace, Precinct 3, Place 2 monthly collection reports for the six months ended August 31, 2021. 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 and related records.

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.

## **Results**

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

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## **Accountability**

We conducted our audit in accordance with the International Standards for the Professional Practice of Internal Auditing ("Standards"). The Standards require that we comply with the Code of Ethics and obtain reasonable assurance that significant risks to the activity are minimized to an acceptable level.

The engagement's scope did not include a detailed inspection of all transactions. There is a risk that fraud or errors were not detected during this engagement. Therefore, the official retains the responsibility for the accuracy and completeness of their financial records, and for ensuring sufficient controls are in place to detect and prevent fraud, errors, or omissions.

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

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

Sincerely,



Michael Post  
County Auditor

cc: District Judges  
County Judge Lina Hidalgo  
Commissioners:  
    R. Jack Cagle  
    Rodney Ellis  
    Adrian Garcia  
    Tom Ramsey  
Christian Menefee