

AUDITOR'S REPORT

HARRIS COUNTY JUSTICE OF THE PEACE, PRECINCT 3, PLACE 2 JUDGE DON COFFEY CLOSEOUT PROCEDURES



January 18, 2019

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

January 18, 2019

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

RE: Justice of the Peace, Precinct 3, Place 2, Judge Don Coffey Closeout Procedures as of December 31, 2018

With the change in officials at the Justice of the Peace, Precinct 3, Place 2 (Court), the Auditor's Office – Compliance Audit Department performed closeout procedures in accordance with the Harris County Road Law. Although you were not the office holder during the period of our procedures, we are addressing the Auditor's Report to you as the current office holder.

We performed procedures to determine whether:

- The Change Fund at the Court reconciled to the imprest balance authorized by Commissioners Court, and the balance is accurately recorded in the County's Financial Records.
- Controlled Assets existed, were recorded in accordance with County policy, and were accurately recorded in the County's Financial Records.
- Capital and Controlled Assets transferred during December 2018 were approved by Commissioners Court and processed in accordance with County policy.

The engagement process included providing you with a combined engagement and scope letter. The Director of Compliance Audit met with you and your personnel to explain the process, identify areas of concern, describe the procedures to be performed, discuss any issues identified during the engagement, and solicit suggestions for resolving any applicable issues.

The work performed required our staff to exercise professional judgment in completing the scope procedures. As these procedures were not a detailed examination of all transactions or property, 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 and property records, and for ensuring sufficient controls are in place to detect and prevent fraud, errors, or omissions.

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

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,



Michael Post
County Auditor

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