

AUDITOR'S REPORT

HARRIS COUNTY JUSTICE OF THE PEACE PRECINCT 5, PLACE 2 THREE MONTHS ENDED NOVEMBER 30, 2019



January 31, 2020

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

January 31, 2020

Honorable Jeff Williams
Justice of the Peace, Precinct 5, Place 2
16715 Clay Rd. Suite 4
Houston, Texas 77084

RE: Procedures applicable to the monthly collection reports submitted by Justice of the Peace, Precinct 5, Place 2 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 5, Place 2 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". The signature is written in a cursive, flowing style.

Michael Post
County Auditor

cc: District Judges