

AUDITOR'S REPORT

HARRIS COUNTY JUSTICE OF THE PEACE PRECINCT 6, PLACE 2



January 11, 2019

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HARRIS COUNTY AUDITOR

January 11, 2019

Honorable Angela Rodriguez
Justice of the Peace, Precinct 6, Place 2
1001 SSGT Macario Garcia
Houston, Texas 77011

RE: Procedures applicable to the monthly collection reports submitted by Justice of the Peace, Precinct 6, Place 2 for the three months ended August 31, 2018

Although you were not the office holder during the period of our procedures, we are addressing this letter to you as the current office holder.

As required by Local Government Code (LGC) §115.002 (a) and (b), the Compliance Audit Department examined the monthly collection reports submitted by Justice of the Peace, Precinct 6, Place 2 (Court) for the three months ended August 31, 2018.

We performed procedures to determine whether:

- The amounts reported on the monthly collection reports 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 (Odyssey).
- Selectively tested fines and fees were accurately assessed and recorded.

The enclosed Auditor's Report presents an issue identified during our procedures and a recommendation developed in conjunction with your staff.

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

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OVERVIEW

The objective of this engagement was to perform procedures in accordance with LGC §115.002 (a) and (b) which state, “(a) The county auditor shall carefully examine and report on all reports that are about the collection of money for the county and that are required to be made to the commissioners court. (b) At least once each quarter, the county auditor shall check the books and shall examine in detail the reports of the county tax assessor-collector, the county treasurer, and all other officers. The auditor shall verify the footings and the correctness of those books and reports.”

RESULTS

Based upon the procedures performed in accordance with LGC §115.002 (a) and (b), for the following items, the Court complied with the County’s policies and procedures for the items tested:

- The amounts reported on the monthly collection reports 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 Odyssey.
- Selectively tested fines and fees were accurately assessed and recorded.

However, our procedures identified the following reporting improvement opportunity:

- Court Management should submit *Officer Disbursement Requests* to Accounts Payable timely, within 30 days, when an appeal has been perfected.

This matter is discussed in more detail within the Issue and Recommendation section.

ISSUE AND RECOMMENDATION

Processing Appeal Cases for Evictions

Background

Texas Rules of Practice in Justice Courts, Rule 510.10 states, “Unless otherwise provided by law or these rules, when an appeal has been perfected, the judge must stay all further proceedings on the judgment and must immediately send to the clerk of the county a court certified copy of all docket entries, a certified copy of the bill of costs, and the original papers in the case together with any money in the court registry, including sums tendered pursuant to Rule 510.9(c)(5)(B).”

After eviction appeal cases have been perfected by the County Clerk’s Office, a court order is sent to the Court requesting that all cash bonds or rent monies deposited with the Court be transferred for deposit into the Court’s Registry. The Court must submit an Auditor’s Form 1268B, *Officer Disbursement Request*, to Accounts Payable within 30 calendar days, requesting the transfer of the monies deposited.

Issue

The Court does not review the Registry and Trust Accounts report on a routine basis. As a result, one *Officer Disbursement Request* for an eviction appeal case was not processed timely, within 30 days, after receiving a court order from the County Clerk’s Office.

The *Officer Disbursement Request* was received on June 1, 2018 and submitted to Accounts Payable for processing on July 23, 2018, 22 days past the 30 calendar day requirement. Failure to submit Officer Disbursement Requests for eviction appeals cases to Accounts Payable timely could cause delays in the appeals process.

Recommendation

Court Management should routinely monitor the Registry and Trust Accounts report to help assure *Officer Disbursement Requests* for eviction appeal cases are submitted to Accounts Payable timely.

Management Response

We agree with the Issue. Specific court personnel have been assigned to routinely monitor the Registry and Trust Account reports to process monetary obligations related to appeals in a timely manner.