

# **AUDITOR'S REPORT**

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

**SIX MONTHS ENDED MARCH 31, 2024**



**June 28, 2024**

**Michael Post, CPA, CIA  
Harris County Auditor**



**MICHAEL POST, CPA, CIA**  
**HARRIS COUNTY AUDITOR**

June 28, 2024

Dear Judge Dolores Lozano, Justice of the Peace, Precinct 2, Place 2:

The Harris County Auditor's Office - Compliance Audit performed procedures relative to the Harris County Justice of the Peace, Precinct 2, Place 2 monthly collection reports for the six months ended, March 31, 2024. As required by Local Government Code §115.002 (a) and (b), Compliance Audit selectively examined the financial activity relative to the monthly collection reports and related records.

The objectives of the engagement were to determine whether:

- The monthly collection reports were submitted timely and the amounts reported were properly recorded in the County's depository;
- The numerical sequencing of receipts was accounted for;
- Receipts were properly allocated in the Odyssey Case Management System; and
- 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.

As the engagement's scope did not include a detailed examination of all transactions, 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 for ensuring sufficient controls are in place to detect and prevent fraud, errors, or omissions.

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We appreciate the time and attention provided by you and your staff during this engagement. If you have any questions, please contact me or Cassie Davis, Director of Compliance Audit, 713-274-1886.

Sincerely,

A handwritten signature in blue ink that reads "Michael Post".

Michael Post  
County Auditor

cc:

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District Judges  
County Judge Lina Hidalgo

Commissioner Lesley Briones  
Commissioner Rodney Ellis  
Commissioner Adrian Garcia

Commissioner Tom Ramsey  
County Attorney Christian Menefee