

AUDITOR'S REPORT

HARRIS COUNTY JUSTICE OF THE PEACE PRECINCT 2, PLACE 2

SIX MONTHS ENDED SEPTEMBER 30, 2023



December 15, 2023

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

Leslie Wilks Garcia, M.Jur., CPA, CFE
First Assistant County Auditor
Accounting Division



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

Errika Perkins, CPA, CIA, CFE
Chief Assistant County Auditor
Audit Division

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

MICHAEL POST, CPA, CIA
HARRIS COUNTY AUDITOR

December 15, 2023

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, September 30, 2023. 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.

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 work performed required our staff to exercise professional judgment in completing the engagement's scope. 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.

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

Sincerely,

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

Michael Post
County Auditor

cc:

District Judges
County Judge Lina Hidalgo

Commissioner Lesley Briones
Commissioner Rodney Ellis
Commissioner Adrian Garcia

Commissioner Tom Ramsey
County Attorney Christian Menefee