

AUDITOR'S REPORT

HARRIS COUNTY JUSTICE OF THE PEACE, PRECINCT 5, PLACE 1 JUDGE RUSS RIDGWAY CLOSEOUT AUDIT



February 5, 2021

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

February 5, 2021

Honorable Israel B. García, Jr.
Justice of the Peace, Precinct 5, Place 1
6000 Chimney Rock, Suite 102
Houston, Texas 77081

RE: Harris County Justice of the Peace, Precinct 5, Place 1 Closeout Audit

Dear Judge García:

The Internal Audit Division has completed a Closeout Audit of the Harris County Justice of the Peace, Precinct 5, Place 1 (Court). The Closeout Audit was performed pursuant to the Harris County Road Law Section 10, which states that "Upon the death, resignation or retirement of any officer or employee, the Auditor shall require an accounting of all property of every kind of the County or its political subdivisions of which he has custody, possession, control or supervision..."

The objectives of this engagement were to determine whether:

1. The existence of the Court's capital assets and the population of non-capital assets assigned to the former Judge was identified.
2. Systems and physical access for the former Judge were appropriately removed.

The audit reviewed financial data for the six-month period ended December 31, 2020, and system access data as of January 25, 2021.

The work performed required our staff to exercise professional judgment in completing the engagement's objectives. As the engagement's scope did not include a detailed inspection of all expenses or collections, 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 assets, and for ensuring sufficient controls are in place to detect and prevent fraud, errors, or omissions.

Results

In connection with the procedures performed, no reportable issues were noted.

Honorable Israel B. García, Jr.
Justice of the Peace, Precinct 5, Place 1

We appreciate the time and attention provided by you and your staff during this engagement. Please expect an email request to complete the Audit Division's Post Engagement Survey. We look forward to your feedback. If you have any questions, please contact me or Errika Perkins, Chief Assistant, 713-274-5673.

Sincerely,



Michael Post
County Auditor

cc: District Judges
County Judge Lina Hidalgo
Commissioners:
 R. Jack Cagle
 Rodney Ellis
 Adrian Garcia
 Tom Ramsey
Christian Menefee
Josh Stuckey