

AUDITOR'S REPORT

HARRIS COUNTY PROBATE COURT NO. 1 PETTY CASH PROCEDURES AS OF SEPTEMBER 4, 2019



November 1, 2019

**Michael Post, C.P.A., M.B.A.
Harris County Auditor**

Leslie Wilks Garcia, C.P.A., C.F.E.
First Assistant County Auditor



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

Errika Perkins, C.P.A., C.I.A.
Chief Assistant County Auditor
Audit Division

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

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

November 1, 2019

Honorable Jerry Simoneaux
Probate Court No. 1
2223 W. Loop South
Houston, Texas 77027

RE: Harris County Probate Court No. 1 Petty Cash Audit Engagement as of September 4, 2019

In accordance with Local Government Code §115.001, *Examination of Records*, the Audit Services Department performed procedures relative to petty cash for Probate Court No. 1 (the Office). The purpose of this engagement was to perform a surprise audit over the Office's petty cash. Specifically, we performed procedures to determine whether petty cash at the office reconciled to the imprest balance authorized by Commissioners Court, and to determine whether the balance was accurately recorded in the County's Financial System.

The work performed required our staff to exercise professional judgment in completing the scope procedures. As the procedures were not a detailed inspection 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.

Results: In connection with the procedures performed, no reportable issues were noted. We appreciate the time and attention provided by you and your staff during this engagement.

Sincerely,

A handwritten signature in blue ink that reads "Michael Post". The signature is fluid and cursive, with a long horizontal stroke extending to the right.

Michael Post
County Auditor

cc: District Judges
County Judge Lina Hidalgo
Commissioners:
 R. Jack Cagle
 Rodney Ellis
 Adrian Garcia
 Steve Radack

Kim Ogg
Vince Ryan
William J. Jackson