

AUDITOR'S REPORT

HARRIS COUNTY SHERIFF'S OFFICE THREE MONTHS ENDED MAY 31, 2020



December 4, 2020

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

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

December 4, 2020

Sheriff Ed Gonzalez
Harris County Sheriff's Office
1200 Baker Street
Houston, Texas 77002

RE: Monthly Collections Audit for the Three Months Ended May 31, 2020

Dear Sheriff Gonzalez:

The Harris County Auditor's Office - Compliance Audit Department performed procedures relative to the Harris County Sheriff's Office monthly collection reports for the three months ended May 31, 2020. As required by Local Government Code §115.002 (a) and (b), the Compliance Audit Department selectively examined the financial activity relative to the monthly collection reports and related records.

The objectives of this engagement were to determine whether:

- The monthly collection reports were submitted timely and accurately.
- The amounts reported on the monthly collection reports were properly deposited in the County's depository.
- The numerical sequencing of receipts was accounted for.
- Receipts were properly recorded in the County's Financial System.
- Voided receipts were properly approved and accounted for.

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.

Sheriff Ed Gonzalez
Harris County Sheriff's Office

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, 713-274-5673.

Sincerely,



Michael Post
County Auditor

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