

AUDITOR'S REPORT

HARRIS COUNTY TAX ASSESSOR-COLLECTOR PROPERTY TAX AND FEE COLLECTIONS FOR OTHER JURISDICTIONS TWELVE MONTHS ENDED JUNE 30, 2020



December 11, 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 11, 2020

Ms. Ann Harris Bennett
Harris County Tax Assessor-Collector
1001 Preston Street, Suite 101
Houston, TX 77002

RE: Property Tax Collections for Other Jurisdictions Audit for the Twelve Months Ended
June 30, 2020

Dear Ms. Bennett:

The Harris County Auditor's Office - Compliance Audit Department performed procedures relative to the Harris County Tax Assessor-Collector (Tax Office) property tax collections for other jurisdictions for the twelve months ended June 30, 2020. Other jurisdictions included but was not limited to, City of Houston, Houston Independent School District, and Houston Community College. As required by Local Government Code §115.002 (a) and (b), the Compliance Audit Department selectively examined the financial activity relative to the monthly property tax collection reports and related records.

The objectives of this engagement were to determine whether:

- Collections on behalf of other taxing jurisdictions were accurately collected, disbursed, and reported on the monthly property tax collection reports.
- Collection fees for a sample of jurisdictions were calculated in accordance with Tax Office policies and applicable interlocal agreements.
- Tax collection fees received from other taxing jurisdictions included on the monthly property tax collection reports were accurately recorded in the County's Financial System.

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.

Ms. Ann Harris Bennett
Harris County Tax Assessor-Collector

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