

# **AUDITOR'S REPORT**

## **HARRIS COUNTY TAX ASSESSOR-COLLECTOR PROPERTY TAX COLLECTIONS THREE MONTHS ENDED AUGUST 31, 2020**



**January 22, 2021**

**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**

January 22, 2021

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

RE: Property Tax Collections Audit for the Three Months Ended August 31, 2020

Dear Ms. Bennett:

The Harris County Auditor's Office - Compliance Audit Department performed procedures relative to the Harris County Tax Assessor-Collector monthly collection reports for the three months ended August 31, 2020. As required by Local Government Code §115.002 (a) and (b) and §115.0035, 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:

- Penalties, interest, and attorney fees were properly assessed and collected for selected tax accounts.
- Tax collections were remitted timely to the Harris County Treasurer's Office and properly recorded in the County's Financial Records.
- Transactions were properly recorded in the Appraisal and Collection Technologies 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  
Tom Ramsey  
Christian Menefee