

AUDITOR'S REPORT

HARRIS COUNTY TAX ASSESSOR-COLLECTOR & VOTER REGISTRAR PROPERTY TAX COLLECTIONS



March 6, 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

March 6, 2020

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

RE: Procedures applicable to the Harris County Tax Assessor-Collector & Voter Registrar property tax collections for the three months ended November 30, 2019

As required by Local Government Code §115.002 (a) and (b) and §115.0035, the Compliance Audit Department examined the property tax monthly collection reports submitted by the Harris County Tax Assessor-Collector & Voter Registrar for the three months ended November 30, 2019.

We performed procedures to determine whether:

- Penalties, interest, and attorney fees were properly assessed and collected for selected tax accounts.
- Selectively tested tax collections were remitted timely to the County Treasurer and properly recorded in the County's Financial Records.
- Selectively tested transactions were properly recorded in the Appraisal and Collection Technologies System.

In connection with our procedures, no reportable issues were noted. We appreciate the time and attention provided by you and your staff during our procedures.

Sincerely,

A handwritten signature in blue ink that reads "Michael Post".

Michael Post
County Auditor

cc: District Judges