

# **AUDITOR'S REPORT**

## **HARRIS COUNTY TAX ASSESSOR-COLLECTOR PROPERTY TAX AND FEE COLLECTIONS FOR OTHER JURISDICTIONS**

**TWLEVE MONTHS ENDED JUNE 30, 2021**



**October 22, 2021**

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

**Leslie Wilks Garcia, C.P.A., M.Jur.**  
*First Assistant County Auditor*



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

October 22, 2021

Dear Ann Harris Bennett, Harris County Tax Assessor-Collector

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, 2021. Other jurisdictions included, but were 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), we 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.

## **Results**

In connection with the procedures performed, no reportable issues were noted.

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## **Accountability**

We conducted our audit in accordance with the International Standards for the Professional Practice of Internal Auditing ("Standards"). The Standards require that we comply with the Code of Ethics and obtain reasonable assurance that significant risks to the activity are minimized to an acceptable level.

The engagement's scope did not include a detailed inspection of all transactions. There is a risk that fraud or errors were not detected during this engagement. Therefore, the official 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.

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Ms. Ann Harris Bennett  
Harris County Tax Assessor-Collector

We appreciate the time and attention provided by your team. If you have any questions, please contact me or Errika Perkins, Chief Assistant County Auditor, 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