

AUDITOR'S REPORT

HARRIS COUNTY TAX ASSESSOR-COLLECTOR PROPERTY TAX COLLECTIONS SIX MONTHS ENDED FEBRUARY 28, 2021



July 16, 2021

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

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



1001 Preston, Suite 800
Houston, Texas 77002-1817
(832) 927-4600

Errika Perkins, C.P.A., C.I.A.
Chief Assistant County Auditor
Audit Division

Fax (713) 755-8932
Help Line (832) 927-4558

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

July 16, 2021

Ms. Ann Harris Bennett
Harris County Tax Assessor-Collector

RE: Property Tax Collections Audit for the Six Months Ended February 28, 2021

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 six months ended February 28, 2021. 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