

# **AUDITOR'S REPORT**

## **HARRIS COUNTY TAX ASSESSOR-COLLECTOR VEHICLE TAXES AND FEES AUDIT THREE MONTHS ENDED AUGUST 31, 2020**



**February 5, 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**

February 5, 2021

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

RE: Vehicle Taxes and Fees 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 Vehicle Taxes and Fees Audit for the three months ended August 31, 2020. As required by Local Government Code §115.002 (a) and (b), the Compliance Audit Department performed procedures relative to the monthly automobile collection reports and related records.

The objectives of this engagement were to determine whether:

- The amounts reflected on the monthly reports of vehicle taxes and fees collected were properly deposited with the Harris County Treasurer's Office.
- Voided transactions were properly approved by a supervisor.

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