

AUDITOR'S REPORT

HARRIS COUNTY TAX ASSESSOR-COLLECTOR VEHICLE TAXES AND FEES AUDIT THREE MONTHS ENDED FEBRUARY 28, 2021



July 2, 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

July 2, 2021

Ms. Ann Harris Bennett
Harris County Tax Assessor-Collector:

RE: Vehicle Taxes and Fees Audit for the Three 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 Vehicle Taxes and Fees Audit for the three months ended February 28, 2021. 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