

AUDITOR'S REPORT

HARRIS COUNTY TAX ASSESSOR-COLLECTOR VEHICLE TAXES AND FEES

SEVEN MONTHS ENDED SEPTEMBER 30, 2022



December 30, 2022

**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

December 30, 2022

Dear Ann Harris Bennett, Harris County Tax Assessor-Collector:

The Harris County Auditor's Office – Compliance Audit performed procedures relative to the Harris County Tax Assessor-Collector vehicle taxes and fees monthly collection reports for the seven months ended, September 30, 2022. As required by Local Government Code §115.002 (a) and (b), Compliance Audit selectively examined the financial activity relative to the vehicle taxes and fees monthly collection reports and related records.

The objectives of this engagement were to determine whether:

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

Results

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

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 work performed required our staff to exercise professional judgment in completing the engagement's scope. As the engagement's scope did not include a detailed examination of all transactions, 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 for ensuring sufficient controls are in place to detect and prevent fraud, errors, or omissions.

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 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