

AUDITOR'S REPORT

HARRIS COUNTY TAX ASSESSOR-COLLECTOR VEHICLE TAXES AND FEES AUDIT THREE MONTHS ENDED NOVEMBER 30, 2020



June 11, 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

June 11, 2021

Ms. Ann Harris Bennett
Harris County Tax Assessor-Collector

RE: Vehicle Taxes and Fees Audit for the Three Months Ended November 30, 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 November 30, 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