

AUDITOR'S REPORT

HARRIS COUNTY TAX ASSESSOR-COLLECTOR & VOTER REGISTRAR CHANGE FUND CASH COUNTS



July 17, 2020

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

July 17, 2020

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

RE: Change Fund Cash Counts for the period of October 2019 to February 2020

Dear Ms. Bennett:

The Harris County Auditor's Office - Compliance Audit Department performed procedures relative to the Harris County Tax Assessor-Collector and Voter Registrar (Office) Change Fund. In accordance with Local Government Code §115.0035, the Compliance Audit Department performed unannounced cash counts of the Change Fund during the period of October 2019 to February 2020.

The objectives of this engagement were to determine whether:

- The amounts of the Change Fund at the various Office substations reconciled to the balance authorized by Commissioners Court.
- The total balance of the Change Fund was accurately recorded in the County's Financial 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 & Voter Registrar

We appreciate the time and attention provided by you and your staff during this engagement. If you have any questions, please contact me or Erika 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
 Steve Radack
Vince Ryan