

AUDITOR'S REPORT

HARRIS COUNTY TAX ASSESSOR-COLLECTOR & VOTER REGISTRAR VEHICLE TAXES AND FEES AUDIT THREE MONTHS ENDED FEBRUARY 29, 2020



JULY 17, 2020

**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 17, 2020

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

RE: Vehicle Taxes and Fees Audit for the Three Months Ended February 29, 2020

Dear Ms. Bennett:

The Harris County Auditor's Office - Compliance Audit Department performed procedures relative to the Harris County Tax Assessor-Collector & Voter Registrar Vehicle Taxes and Fees Audit for the three months ended February 29, 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.
- 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 & 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 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
 Steve Radack
Vince Ryan