

AUDITOR'S REPORT

COUNTY CLERK'S CASH MANAGEMENT SYSTEM INTERFACE WITH THE COUNTY'S INTEGRATED FINANCIAL AND ADMINISTRATIVE SOLUTION SYSTEM



June 26, 2015

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HARRIS COUNTY AUDITOR

June 26, 2015

Mr. Stan Stanart
Harris County Clerk
201 Caroline, 4th Floor
Houston, Texas 77002

RE: County Clerk's Cash Management System (CMS) Interface with the County's Integrated Financial and Administrative Solution (IFAS) System

The Audit Services Department performed procedures relative to the County Clerk's Cash Management System interface with IFAS. The objective of the engagement was to determine whether the departmental testing supports that the CMS interface to IFAS is in compliance with Harris County Accounting Procedures O.15, New System Interfaces to IFAS, and O.15.1, Internal Financial Systems.

Our procedures included an examination of the transaction records of revenues and disbursements, and required our staff to exercise judgment in the selection of such records. As the procedures were not a detailed examination of all transactions, there is a risk that error and fraud were not (or might not be) detected during this engagement. The official, therefore, retains the responsibility for the accuracy and completeness of their financial records.

The engagement process included providing you with a combined engagement and scope letter and conducted discussions with your personnel. The purpose of the letter and discussions was to explain the process, identify areas of concern, and describe the procedures to be performed. A draft report was provided to you and your personnel for review.

Mr. Stan Stanart
Harris County Clerk

We appreciate the time and attention provided by you and your staff during this engagement.

Sincerely,



Barbara J. Schott
County Auditor

cc: District Judges
County Judge Ed Emmett
Commissioners:
 R. Jack Cagle
 El Franco Lee
 Jack Morman
 Steve Radack
Devon Anderson
Vince Ryan
William J. Jackson

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OVERVIEW

As clerk, the County Clerk Office (the Office) maintains the records of Commissioners Court, Probate Courts and County Civil Court at Law. As recorder, the Office records vital documents such as Property Records, Marriage Licenses, Assumed Name Certificates, Birth Records and Death Records. The Office collects fees with various amounts on court cases and vital documents. The fees collected on vital documents are uploaded to IFAS through an interface process.

Starting April 8, 2015, the Office added a new Marriage License Donation fee. This fee used to be included in the “Fees of Office” category, but was listed as a separate category on their monthly collection report. Although the Office captures this fee using the same internal application system Court Management System, the system vendor is transitioning to a new version of system software. However, this new fee is uploaded to IFAS through the existing standard IFAS interface file format from Central Technology Services.

Per the County’s Accounting Procedure O.15 titled “*New System Interfaces to IFAS*”, the user department (the Office) and the appropriate division of Auditor’s Office (Revenue Accounting) are required to test the interface. The Audit Services Department within the County Auditor’s Office is required to review the interface testing results to obtain assurance that the Office and Revenue Accounting tested the interface, and to notify the County Auditor when the controls are deemed sufficient.

RESULTS

Based upon the procedures performed relative to the acceptance testing performed by the Office and Revenue Accounting, it appears that information captured in the Office’s Cash Management system is accurately passed through the interface to IFAS and is in compliance with Harris County Accounting Procedures O.15, *New System Interfaces to IFAS*, and O.15.1, *Internal Financial Systems*.