

AUDITOR'S REPORT

PRETRIAL SERVICES DIRECTOR CAROL OELLER CLOSEOUT PROCEDURES



November 27, 2013

**Barbara J. Schott, C.P.A.
Harris County Auditor**

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BARBARA J. SCHOTT, C.P.A.
HARRIS COUNTY AUDITOR

November 27, 2013

Mr. Dennis Potts, Interim Director
Harris County Pretrial Services Department
1201 Franklin, 12th Floor
Houston, Texas 77002

RE: Pretrial Services Director Carol Oeller Closeout Procedures

With the change in officials of the Harris County Pretrial Services Department (the Office), the Compliance Audit Department performed closeout procedures. Although you were not the office holder during the period of our procedures, we are addressing the Auditor's Report to you as the current office holder. Our procedures included the following:

- Determined whether cash in the Office reconciled to the imprest balance, and the balance was accurately recorded in the County's financial records.
- Determined whether the collections on hand reconciled to County receipts, financial reports generated by the Office, and a validated bank deposit slip or Treasurer's Receipt.
- On a test basis, determined whether controlled and capital assets existed and were accurately recorded in the County's property and equipment inventory records.

The engagement process included providing you with a combined engagement/scope letter and conducting an entrance and exit conference with your personnel. The purpose of the letter and conferences was to explain the process, identify areas of concern, describe the procedures to be performed, discuss issues identified during the engagement, and solicit suggestions for resolving the issues. A draft report was provided to you and your personnel for review.

In connection with our procedures, no reportable issues were noted.

Mr. Dennis Potts, Interim Director
Harris County Pretrial Services Department

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

Sincerely,

A handwritten signature in blue ink, reading "Barbara J. Schott", with a long horizontal flourish extending to the right.

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