

# **AUDITOR'S REPORT**

## **HARRIS COUNTY CONSTABLE PRECINCT 1 THREE MONTHS ENDED FEBRUARY 29, 2016**



**June 24, 2016**

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

June 24, 2016

Constable Alan Rosen  
Harris County Precinct 1  
1302 Preston, 3<sup>rd</sup> Floor  
Houston, Texas 77002

RE: Procedures applicable to the monthly collection reports submitted by the Office of Constable Precinct 1 for the three months ended February 29, 2016

As required by Local Government Code Chapter 115, the Compliance Audit Department examined the monthly collection reports submitted by the Office of Constable Precinct 1 (the Office) for the three months ended February 29, 2016.

We performed the procedures as follows:

- Evaluated whether amounts reported on the monthly collection reports were properly deposited in the County's depository.
- Accounted for all receipts issued by the Office.
- Selectively tested receipts to evaluate whether they were properly allocated in the County's Integrated Financial and Administrative Solution (IFAS) system.
- Selectively tested executions and orders of sale for proper disbursement of proceeds.
- Selectively tested judgments payable collections to ensure that all proceeds are disbursed.

The enclosed Auditor's Report presents the significant issues identified during our procedures, recommendations developed in conjunction with your staff, and any actions you have taken to implement the recommendations.

Constable Alan Rosen  
Constable Precinct 1

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

Sincerely,

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

Barbara J. Schott  
County Auditor

cc: District Judges

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## ISSUES AND RECOMMENDATIONS

### Supporting Documentation

#### Background

Upon collecting funds for cases pursuant to a court ordered judgment, the Office is required to submit supporting documentation to the County Auditor's Office Accounts Payable Department (Accounts Payable). The supporting documentation identifies the amounts to be disbursed to various individuals and outside entities. Accounts Payable reviews the documentation to determine if it was submitted within 30 days.

#### Issue

The Office issued IFAS receipts in December 2015 and February 2016, respectively, for the following cases and recorded them to Judgments Payable. For the cases listed below, Accounts Payable was unable to confirm the disbursement requests were submitted timely.

A significant delay in submitting the required supporting documentation adversely affects Accounts Payable's ability to disburse funds to taxing entities and individual(s) within a reasonable time period. The Office should ensure required documentation is submitted timely.

Case Number	Receipt Number	Amount Collected	Receipt Date	Status of Payment (As of 4/12/2016)	Difference in Number of Days	Cause for Delay
2010-53033	C1099567	\$5,000.00	12/22/15	N/A	112	Not submitted timely
2010-55365	C1100020	\$12,000.00	2/3/16	N/A	69	Not submitted timely

#### Recommendation

The Office should implement controls to verify required documentation is submitted timely to Accounts Payable by requesting a confirmation for the delivery of the documentation.

#### Management Response

To help in correcting this issue, all files will be scanned and sent over via email to Accounts Payable. A read receipt and copy of the sent email will also be saved until the audit is completed. In the off chance there is a circumstance that prevents timely delivery we will document the issue and contact the auditor's office for direction on processing.

## ISSUES AND RECOMMENDATIONS

### **Attorney General Checks**

#### **Background**

Each month the Office is to submit an invoice to the Office of the Attorney General (OAG), requesting reimbursement for service fees earned in the prior month on services performed for out of County cases.

#### **Issue**

As of April 12, 2016, the Office had not submitted invoices for service fees to the OAG for the months of February 2015 through March 2016. The delay in submission of invoices causes the County to not receive payments from the OAG in a timely manner.

#### **Recommendation**

The Office should implement controls to ensure that invoices are submitted timely to the OAG so that payments are received timely.

#### **Management Response**

In order to rectify the issue, we are training our staff to bill OAG-CSD (Child Support Division) on a month to month basis allowing 60 days between the date the OAG-CSD and capias papers are received and the date the service is billed (45 days for the deputy to serve the document, the remaining 15 days will allow the clerical staff time to properly submit the billing). Example: for the month of April, we will bill by the end of June. The additional time is required due to the amount of OAG-CSD and capias papers received by the Office. Precinct 1 receives OAG-CSD papers for all Constables and must then direct them to the proper Constables Office for disbursement.