

AUDITOR'S REPORT

HARRIS COUNTY CONSTABLE PRECINCT 2 **THREE MONTHS ENDED NOVEMBER 30, 2015**



April 22, 2016

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HARRIS COUNTY AUDITOR

April 22, 2016

Constable Christopher Diaz
Harris County Precinct 2
101 S. Richey, Suite C
Pasadena, Texas 77506

RE: Procedures applicable to the monthly collection reports submitted by the Office of Constable Precinct 2 for the three months ended November 30, 2015

As required by Local Government Code Chapter 115, the Compliance Audit Department examined the monthly collection reports submitted by the Office of Constable Precinct 2 (the Office) for the three months ended November 30, 2015.

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 Christopher Diaz
Constable Precinct 2

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

Sincerely,



Barbara J. Schott
County Auditor

cc: District Judges

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ISSUES AND RECOMMENDATIONS

Incorrect Receipt Coding

Background

In accordance with Local Government Code §118.131, Commissioners Court is allowed to set the fees to be charged for services performed by the Constables. To properly account for all fees received, the Office should follow accounting practices by coding all collections accurately in IFAS.

Issue

On two IFAS receipts, the proper amounts were collected; however, the funds were improperly coded to an incorrect account in the accounting system. As a result, the monthly collection report total was correct, but fees were incorrectly reflected in IFAS. This was brought to the Office's attention and the Office made the corrections in November 2015 and December 2015.

Receipt Date	Receipt Number	Date Contacted	Date Corrected
10/1/15	C2017096	10/1/15	11/30/15
11/4/15	C2017206	11/4/15	12/4/15

Recommendation

The Office should implement controls to ensure that the receipts are coded correctly in the IFAS accounting system. Using available IFAS reports, the Office should verify the accuracy of the receipts prior to month-end and make the necessary corrections to help ensure transactions are recorded in the proper monthly accounting period.

Management Response

Clerk Supervisor will check receipts on a daily basis to ensure that the printed receipt is coded correctly by clerk entering the data into IFAS, and that the description accurately matches the written receipt.