

AUDITOR'S REPORT

HARRIS COUNTY CONSTABLE PRECINCT 3 **THREE MONTHS ENDED MAY 31, 2016**



September 2, 2016

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

Mike Post, C.P.A.
Chief Assistant County Auditor
Accounting Division

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

September 2, 2016

Constable Ken Jones
Harris County Precinct 3
701 W. Baker Rd.
Baytown, Texas 77521

RE: Procedures applicable to the monthly collection reports submitted by the Office of Constable Precinct 3 for the three months ended May 31, 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 4 (the Office) for the three months ended May 31, 2016.

We performed the procedures as follows:

- Evaluated whether amounts reported on the monthly collection reports were properly deposited in the County's depository and/or settled via credit card.
- Accounted for the numerical sequencing of computer generated and manual receipts.
- 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.

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

Constable Ken Jones
Constable Precinct 3

We appreciate the time and attention provided by you and your staff during our procedures.

Sincerely,

A handwritten signature in blue ink, reading "Barbara J. Schott". The signature is fluid and cursive, with a large loop for the letter 'S'.

Barbara J. Schott
County Auditor

cc: District Judges