

# **AUDITOR'S REPORT**

## **HARRIS COUNTY CONSTABLE PRECINCT 4** **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*

**Mark Ledman, C.P.A., M.P.A.**  
*Chief Assistant County Auditor*  
*Audit Division*



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

September 2, 2016

Constable Mark Herman  
Harris County Precinct 4  
6831 Cypresswood Dr.  
Spring, Texas 77379

RE: Procedures applicable to the monthly collection reports submitted by the Office of Constable Precinct 4 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 Mark Herman  
Constable Precinct 4

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

Sincerely,

A handwritten signature in blue ink, appearing to read "Barbara J. Schott". The signature is fluid and cursive, with a large initial "B" and "S".

Barbara J. Schott  
County Auditor

cc: District Judges