

AUDITOR'S REPORT

HARRIS COUNTY CONSTABLE PRECINCT 1 THREE MONTHS ENDED MAY 31, 2014



November 21, 2014

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

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

November 21, 2014

Constable Alan Rosen
Harris County Precinct 1
1302 Preston, 3rd 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 May 31, 2014

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 May 31, 2014.

The procedures performed included:

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

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

Constable Alan Rosen

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

Sincerely



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