

AUDITOR'S REPORT

HARRIS COUNTY TREASURER

FIRST QUARTER 2015

FEBRUARY 12, 2015



July 17, 2015

**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

July 17, 2015

Mr. Orlando Sanchez
County Treasurer
1001 Preston, Room 652
Houston, Texas 77002

RE: First Quarter 2015 Cash Count and Other Procedures Performed on February 12, 2015

Certain County departments deposit their collections with the Treasurer's Office. In addition, the Treasurer's Office receives payments from outside entities via the US Postal Service or in person. Upon receiving funds from a County department or an outside entity, the Treasurer's Office generates a Treasurer's Receipt (TR). The Treasurer's Office then prepares a deposit for armored car pick up. The armored car service picks up the collections from the Treasurer's Office and delivers the funds to the County depository for deposit to the appropriate County bank account.

In accordance with Local Government Code §115.002 and §115.003, the Compliance Audit Department performed the following procedures:

- Counted all cash and cash items in the Treasurer's Deposit Section.
- Traced all cash and cash items counted to Treasurer's receipts, appropriate financial reports generated by the Treasurer's Office, and validated bank deposit slips.
- Counted the Treasurer's change fund.
- Reviewed applicable bank reconciliations to evaluate whether the Treasurer reconciling items are resolved timely.
- Reviewed the Treasurer's monthly report submitted to Commissioners Court.

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

Mr. Orlando Sanchez
County Treasurer

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