

# **AUDITOR'S REPORT**

**HARRIS COUNTY TREASURER**  
**DECEMBER 4, 2014**



**June 12, 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**

June 12, 2015

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

RE: Cash Count and Other Procedures on December 4, 2014

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,

A handwritten signature in blue ink, appearing to read "Barbara J. Schott", with a long horizontal flourish extending to the right.

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