

AUDITOR'S REPORT

PRETRIAL SERVICES DIRECTOR DOUGLAS COPPIN CLOSEOUT PROCEDURES AS OF AUGUST 14, 2015



November 6, 2015

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

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

November 6, 2015

Mr. Dennis Potts, Interim Director
Harris County Pretrial Services Department
1201 Franklin, 12th Floor
Houston, Texas 77002

RE: Pretrial Services Director Douglas Coppin Closeout Procedures

With the change in officials of the Harris County Pretrial Services Department (the Office), the Compliance Audit Department performed closeout procedures as of August 14, 2015. Although you were not the office holder during the period of our procedures, we are addressing the Auditor's Report to you as the current office holder. Our procedures included the following:

- Determining whether cash in the Office reconciled to the imprest balance and the balance was accurately recorded in the County's Integrated Financial and Administrative Solution (IFAS) system.
- Determining whether the collections on hand reconciled to County receipts, financial reports generated by the Office, and a validated bank deposit slip or Treasurer's Receipt.
- On a test basis, determining whether controlled and capital assets existed and were accurately recorded in the County's property and equipment records.

The engagement process included providing you with a combined engagement and scope letter and conducting an entrance conference with your personnel. The purpose of the letter and conference was to explain the process, identify areas of concern and describe the procedures to be performed.

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

Mr. Dennis Potts, Interim Director
Harris County Pretrial Services Department

We appreciate the time and attention provided by you and your staff during this engagement.

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