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

October 4, 2013

Sheriff Adrian Garcia
Harris County Sheriff's Department
1200 Baker Street
Houston, TX 77002

**RE:** Cash count for the Sheriff's Department's Sexually Oriented Business Section (the Section) on August 8, 2013.

**SCOPE**

The Compliance Audit Department performed the following procedures:

- Counted all cash and cash items on hand.
- Traced all cash and cash items to County receipts, financial reports generated by the Section and a validated bank deposit slip.

**RESULTS**

The following results present the significant issues identified during our procedures, recommendations developed in conjunction with your staff, and any actions you have taken to implement the recommendations. Less significant issues and recommendations have been verbally communicated to your staff.

**UNSECURED FUNDS**

In accordance with Harris County Accounting Procedure A.1, *Cash Handling Guidelines,* individual locking cash drawers should be provided for each individual handling collections.

Money orders received by the Section were not secured but were held in an unlocked file cabinet. Section personnel informed us that they did not have keys to the file cabinets and the safe had not been keyed for their use.

Failure to secure collections increases the risk that funds could be lost or inappropriately used.

The Section should obtain a key for one of the file cabinets, while they wait for the safe to be keyed.

**TIMELINESS OF DEPOSITS**

Local Government Code (LGC) §113.022 requires deposits to be made within five business days after the day on which the funds were received.

The Section made deposits twice a month, instead of every five business days as required by LGC §113.022.

Failure to deposit the collections in a timely manner increases the risk that funds could be lost or inappropriately used.

Funds should be deposited in accordance with LGC §113.022.

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
Capt. Ricks