

AUDITOR'S REPORT

HARRIS COUNTY TAX ASSESSOR AND COLLECTOR'S OFFICE CLAY ROAD LOCATION

AS OF JUNE 24, 2016



July 15, 2016

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

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

July 15, 2016

Mr. Mike Sullivan
Harris County Tax Assessor & Collector
1001 Preston, 1st Floor
Houston, Texas 77002

RE: Cash count for the Clay Road location of the Tax Assessor and Collector's Office (Tax Office) as of June 24, 2016

As required by Local Government Code §115.002 and §115.0035, an unannounced cash count was performed at the Clay Road location (the Substation) on June 24, 2016. The purpose of this cash count was to ensure all funds that were previously allocated to the Tax Office could be properly reconciled to the County's Integrated Financial and Administrative Solution (IFAS) system.

We performed the procedures as follows:

- Counted the cash and checks at the Substation, reconciling the funds on hand to the collection reports and the change funds.
- Reconciled the funds on hand to the Registration and Title System (RTS) Closeout, property tax reports and change fund.
- Affirmed that the Substation's change fund agreed to the amount assigned on the Tax Office Change Fund Allocation Report recorded in IFAS.

We were unable to count two cash bags due to the cashiers not being available during the time of our count. Substation management did not have access to the cash bag spare keys, due to the Tax Office requirement that spare keys be retained at the Downtown location. As a result, we were unable to agree the Substation's change fund amount to the Tax Office Change Fund Allocation Report obtained from IFAS. Substation management has informed us both cash bags contained \$150.00, which is consistent with other cash bags counted at this location, as such creating a scope limitation for this engagement. Our office will reschedule a follow-up cash count at a later date.

Mr. Mike Sullivan
Harris County Tax Assessor & Collector

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, sweeping horizontal line extending to the right.

Barbara J. Schott
County Auditor

cc: District Judges