

The Harris County

Auditor's Office



Newsletter



December 2011



Auditor's Office

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County Auditor

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Curt Weller
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Manager
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Revenue Accounting— Fee Accounting Group

The Fee Accounting Group in Revenue Accounting has several responsibilities. Their responsibilities include: filing quarterly reports to the State of Texas for court costs and fees collected by the County; auditing and processing disbursements for writs of execution (i.e., court orders granted in an attempt to satisfy a monetary judgment obtained by a plaintiff); auditing and processing refunds for cash bonds; approving trust fund checks; responding to inquiries that are received via two helplines; and processing refunds for all Fee Officer departments, including credit card refunds. Fee Accounting is also responsible for journalizing most fees and commissions for Fee Officers. These responsibilities are not all inclusive, but they will give you a brief synopsis of what the Fee Accounting Group does.



Aleta Chambers,
Supervisor, Fee
Accounting

Harris County remits approximately 20-25 million dollars in court costs and fees to the State of Texas, but actually collects more than that when taking into consideration the percentages that the County is allowed to keep. The County is allowed to keep a service fee if the reports are filed timely. For example, the County is allowed to keep 50% of the Time Payment Fee, 10% which is to be used to improve the efficiency of the administration of the justice in the County. The Commissioners Court is

responsible for prioritizing the needs of the judicial officer who collected the fees when making expenditures. The 40% is used and administered by the County as determined by Commissioners Court. In general, the costs and fees collected help to pay for certain programs such as those aimed at crime prevention, victim restitution, and training of court and law enforcement personnel.

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There are three quarterly reports and one annual report that are filed with the State of Texas for these fees. One of the reports "Civil Fees" is used for reporting fees such as birth certificate fees, marriage license fees, juror donations, and other filing fees. The civil fees are collected by the County Clerk's office and the District Clerk's office. The second quarterly report "State Criminal Costs and Fees" is used for reporting fees such as DNA testing, EMS Trauma Fund, Indigent Defense Fund, Moving Violation Fees, State Traffic Fines, Failure to Appear, Time Payment Fees, Judicial Support Fees, etc. The criminal fees are collected by 16 Justices of the Peace, District Clerk, Sheriff, and Community Supervision & Corrections Department (CSCD). The third quarterly report "Drug Court Program Account" is used for reporting costs on conviction of certain intoxication and drug related offenses. The drug court program account costs are collected by the Sheriff, District Clerk, and CSCD offices. The report that is filed annually is the Child Safety Seat and Seat Belt Violation Fines – Tertiary Care Fund (TCF). The TCF report is used to report fines collected on certain seat belt violations and these fines are collected by the Justices of the Peace and the Sheriff. All of the reports listed above are due at the end of the month following the month that ends the reporting period.

The Fee Accounting Group is very customer service oriented and we do our best to respond to questions within 24 hours. If you have a cash bond refund related question, you can call (713) 755-4138 for the helpline, and leave a message in either English or Spanish. The helpline number to inquire about disbursements relating to writs of execution and miscellaneous refunds is (713) 755-4401.

Accounts Payable

The accounting firm of McConnell Jones Lanier & Murphy LLP has been engaged to perform an operational review of the Accounts Payable Department. The Operational Audit will review payment processes related to payments made on behalf of Harris County, the Harris County Flood Control District, the Community Supervision and Corrections Department, and the Juvenile Probation Department. The engagement will include:



Ronnie James
Director — Accounts
Payable

- Evaluation of the Accounts Payable Department's efficiency and effectiveness in carrying out its responsibilities.
- Assessment of the Accounts Payable functions exposure to risk and suggest mitigating steps that would reduce risk.
- Identification of opportunities to enhance the Accounts Payable Department's management of resources and work processes.
- Assessment of automated and manual internal controls, identifying gaps, and recommending new internal controls or enhancements to existing controls.
- Review of the organization of the Accounts Payable Department, including staffing levels, assignment of duties, number of supervisors and their span of control.
- Identification of accounts payable best practices and industry benchmarks that can be considered for implementation.
- Evaluation of monitoring mechanisms available to management.
- Selected county departments have been contacted and interviewed to provide information on Accounts Payable payment processes and procedures from a department vantage point.

What's Coming To Grants Accounting?

The latest and greatest version of the IFAS Grants Management module is scheduled to arrive in early 2012. The Grants Management (GM) module is currently using triad screens provided in early 1999 (no longer supported by the vendor) and will be upgraded to a newer version called GM 7i, which contains web-based screens and many other useful features. The implementation date is on target for February 2012.



Paul Wilden,
Supervisor, Grant
Accounting

Features of IFAS GM 7i include all of the following:

- Use of IFAS Workflow (see description below)
- Ability to attach images to records
- Addition of process links, screen links and CDD report links
- Ability to load budget adjustments
- Replacement of the existing heritage triad screens with web-based screens
- Use of Dashboards (see description below)
- Ability to print long descriptions on invoices
- Use of a non-customized version of the GM module that can be readily upgraded to future GM module versions

BENEFITS:

This GM 7i module upgrade will ensure that all supported applications run on the latest/greatest hardware and software in order to take advantage of future technology trends. This project is strategic in that its completion will allow for future upgrades to the IFAS GM 7i module to be implemented by Harris County in conjunction with the annual or biannual IFAS upgrade. Being able to upgrade the IFAS GM module will allow Harris County to remain on the most currently

supported versions of operating systems, ODBC software/interfaces, data base management systems, desktop operating systems and desktop web browsers. GM 7i will allow images to be attached to the grant record, and other IFAS screens, processes, and reports will be accessible from the GM 7i screen.

Another benefit of this upgrade is the ability to create dashboards. Dashboards allow users to have a customized web page that includes screens, processes and reports that can be accessed with one click.

Using 7i also allows the user to take advantage of the Workflow option (an online approval/routing process) as well as the ability to attach images and link to reports, processes and websites. Cost savings may be found by enabling workflow to streamline the approval process and by utilizing image attachment instead of creating numerous paper copies.

The GM 7i upgrade will replace the existing legacy screens with web-based screens. The web-based screens provide all of the data on one screen, accessible with the use of tabs. This provides a one-window view of the data rather than the multi-screen view as exists with the legacy screens. Additionally, creating all required reporting through CDD will ensure that the Grants' reporting needs are fulfilled when the legacy IFAS reports are no longer available.

New documentation and training is being developed for each of the groups utilizing the GM Module. The groups include Grants, Accounts Receivable, Revenue Accounting, Financial Accounting, Budget and grantee departments. This training will be available in early February 2012.

Harris County Auditor's Office has implemented a Business Intelligence (BI) software solution in an Online Analytical Processing (OLAP) environment that is utilized in numerous capacities including the automation and streamlining of its Comprehensive Annual Financial Report (CAFR), associated audit schedules, and the County's monthly reporting. In addition to automation of reporting, this state of the art technology provides the end user with the ability to create complex analytical and ad-hoc queries with a short execution time.

Utilizing Business Intelligence to Enhance and Streamline Both the Reporting and Analysis Functions

The previous approach to producing the CAFR and monthly schedules was manual, repetitive, time consuming and increased the risk of clerical error. Reports were run from the County's enterprise resource planning (ERP) system and manually keyed into Excel schedules. These Excel schedules had to be manually updated frequently during the audit/CAFR process. This process was not aligned with the County Auditor's mission of being a progressive organization and vision of creating and maintaining efficient financial operations.



Carol Market,
Director of Financial
Accounting

The automation of CAFR and monthly reporting has the capability of providing timelier reporting to the various internal and external customers. Using the BI model has also provided more cost effective, accurate, and efficient annual and interim reporting. The end user also has the ability to create complex analytical and ad-hoc queries with a short execution time. This is a user friendly tool requiring minimal technical training and utilizes Microsoft SQL Server, Microsoft Analysis Services, and Excel Spreadsheets.

Harris County Auditor's Office has taken a key incremental step in its approach to information technology innovation. The enhancement has a current impact on reporting and analysis and a future impact on other business needs. Business Intelligence, the OLAP environment, and maximizing the universe of data contained in ERP have become symbolic of leading edge technology particularly in the Governmental Sector.

Harris County anticipates expanding the use of this state of the art technology for additional ad-hoc reporting and other analytic and business needs and

creating additional OLAP cubes. Harris County hopes to maximize the tremendous speed of analysis that is possible within an OLAP environment. Another goal is to have dashboards with drop down menus that can be adapted to the needs of the user.

Texas Legislative House Bills That May Affect Your Department After September the First

Systems and Procedures monitors the bi annual Texas legislative sessions and reviews all bills submitted to determine which may affect the Harris County Auditor's Office and/or the financial functions of Harris County. When we determine that a bill meets that criteria, we track its movement through the approval process in order to provide the status updates of these bills to the interested parties in the Auditor's Office.



Janet Norstrom,
Director of Systems
& Procedures

Below are ten bills which will go into effect on or before September 1, 2011, that may be of particular interest. The term SB means that the bill was initiated in the Senate, and the term HB means that the bill was initiated in the House.

SB 373 – Relating to the Offices of the County Treasurer and County Auditor – reduces the number of days a County Official has to deposit the funds in the County Treasury from seven to five days.

HB 2727 – Relating to the duties and responsibilities of certain county officials and the functions of county government – authorizes a county or precinct officer who collects fees, fines, court costs and other charges to, in addition to accepting credit card payments, accept payment by electronic means (e-checks) and to charge a fee for processing the electronic payment.

HB1658 – Relating to the refund of a cash bond to a

defendant in a criminal case – changes to whom the criminal bonds are refunded after the defendant complies with the conditions of the bond. Previously, the refund had to be made payable to the defendant. Now, the refund can be payable to the person who put up the bond, as long as that person's name appears on the face of the receipt that was issued when the bond was paid.

SB1638 – Relating to the exception of certain personal information from required disclosure under the public information law – changes the exceptions to include current and former government employee or officials' emergency contact information.

SB 602 - Relating to the redaction of certain confidential information by a governmental body – allows the redaction of personal information included in the institution's emergency notification system, such as e-mail address or telephone numbers.

HB1694 – Relating to the purchasing and contracting authority of certain governmental entities – precludes procedures for the use of purchasing cards from by passing the competitive bidding requirements or other requirements of county financial law, and requires that an electronic transfer have the same level of internal controls and statutory authorizations as required for a check or warrant.

HB 2265 – Relating to a county audit of a hotel regarding the hotel occupancy tax – clarifies that the county that imposes the tax may audit the hotel to determine the amount of taxes due.

HB27 – Relating to the payment of fines and costs by defendants who are unable to pay the fines and costs in misdemeanor cases – allows the court, after determining that the defendant is unable to immediately pay the fine and costs, to establish a periodic payment plan.

SB 1303 – Relating to court costs on conviction – adds and/or clarifies what the fees are for almost 40 different processes, including but not limited to services of a prosecutor, services of a peace officer, electronic monitoring, monthly community supervision fees, and requesting a driver's safety course.

HB 1353 – Relating to speed limits – provides that the

nighttime speed limit must now be the same as the daytime speed limit on state highways. This bill also increases the maximum speed limit in Texas by five miles an hour to 75 mph except for some areas of I-10 and I-20 in select counties (not Harris) where the speed limit may be 80 mph. This bill has been included just for information purposes in case you're planning on a cross Texas road trip after September 1, 2011.

If you would like additional information regarding any of the bills mentioned above, please contact Systems & Procedures, we will be happy to help you in any way we can.

Mind your P(CI)'s and (SA)Q's

Did you know that if your office decides to take credit cards you may have to complete a PCI DSS AOC SAQ B v2.0 or engage the services of a QSA if you are a Level 1?



Wayne Comeaux,
Manager of
Compliance Audit

That sentence alone will scare many departments from taking credit cards, but fear not. In a few brief minutes it will make sense and you can be well on your way to taking plastic.

In 2006, several credit card companies joined forces to create the Payment Card Industry Security Standards Council. Faced with ever increasing credit card fraud, the council created the PCI Data Security Standards (PCI DSS) for merchants. Those standards spelled out six control objectives and 12 requirements that must be adopted in order for a merchant to be in compliance.

The six Control Objectives are build and maintain a secure network, protect cardholder data, maintain a vulnerability management program, implement strong access control measures, regularly monitor and test networks, and maintain an information security policy. Examples of the 12 requirements are installation of a firewall, change default passwords, encrypt transmission of data, track access to networks and restrict access to data. All of the requirements can be found on the

website listed below.

Large (based on a certain amount of credit card transactions annually) organizations (Level 1) may be required to hire a Qualified Security Assessor (QSA) to validate compliance with the Standards. Smaller organizations (fewer transactions, Level 2, 3, or 4) may complete a Self-Assessment Questionnaire (SAQ). There are five different SAQ's—A, B, C, C-VT, and D. Each SAQ is based on the method in which the merchant takes credit cards (in person standalone terminals, outsourced, over the web, etc.).

A new version of the SAQ's was published in October 2010. Those are labeled v2.0.

In order to be PCI compliant, a merchant must be compliant with each of the 12 requirements. And in order to be compliant with a requirement, every question in the requirement must be answered with a "Yes" or "Not Applicable". If the questionnaire can be answered without a "No" checked, then the merchant can complete the Attestation of Compliance (AOC).

The level of the organization, the need to hire a QSA, or the SAQ form that may be completed is generally determined by the merchant's bank.

In Harris County, our bank provides web services for credit card transactions. If those services are used, then they assume many of the responsibilities for compliance to the requirements. However, many county departments that use those services also have an in person standalone terminal. Those departments need to be able to answer yes to all of the physical media restriction questions such as:

- Is the card verification code never stored?
- Is media (such as slips produced by the stand alone terminals) secured?
- Is access to media in storage secured?
- Is media destroyed when allowed?
- Is media destroyed in a proper manner?

Generally, the non-electronic requirements for the departments are common sense steps that are prudent actions we all need to practice as identity theft becomes more prevalent.

The Auditor's Office Procedure F.1-3-7 will help you understand the PCI compliance process in more detail. On the county intranet site, you can click here to access this procedure:

http://www.info.aud.hcintranet.net/robo/projects/procedures/F1-3-7_CreditCards-PaymentCard-Industry_PCI_ComplianceAssessment.pdf

To read more about the PCI Security Council and to access all of the forms and requirements, you can check out their website at:

<https://www.pcisecuritystandards.org>

Mind your PCI's and SAQ's and you will be charging those credit cards in no time.

Did You Know...

SOCIAL SECURITY & MEDICARE TAX INFO:



Linda Dougherty,
Assistant Director
of Payroll Audit

The Social Security (SS) wage base for 2012 will be \$110,100, up from \$106,800 where it had been set for the past three years. The maximum Social Security tax employees and the County will each pay in 2012 is \$6,826.20. The 2011 SS tax rate was 4.2% for employees and 6.2% for employers under the Tax Relief Act of 2010. The employee SS tax rate is scheduled to increase from 4.2% to 6.2% in 2012, unless Congress passes new legislation.

As in prior years, there is no limit to the wages subject to the Medicare tax; therefore, all covered wages are still subject to the 1.45% Medicare tax. The employee SS tax burden will be 7.65%. County's SS tax burden will 7.65% for 2012.

SOCIAL SECURITY BENEFITS STATEMENT:

The SSA is no longer sending out a statement showing the history of your wages from every employer. This statement was to help you calculate your estimated retirement benefit. The SSA has a website (www.ssa.gov) to facilitate this calculation.

W-2'S ONLINE:

W-2's will be available to download and print by mid-January 2012 from the Employee Online Website. If you have not chosen the option to go paperless, your W-2 will be mailed on or before January 31, 2012. Our continued mission to "GO GREEN" utilizes the employee website to download and print the W-2. About one half of our employees have gone green and printed their W-2 from the website.

The final deadline for employee's to correct their address on-line is **12/22/2011**.

DEFERRED COMPENSATION:

The limitation under 457 Plans increases to \$17,000 (from \$16,500). The catch-up provision for individuals age 50 or over is unchanged at \$5,500. Roth after tax deductions have ceased. The Texas Legislature will have to redefine the language in the Code before Payroll can resume after tax Roth deductions.

STANDARD DEDUCTION:

The standard deduction amounts for 2012 increases to \$11,900 for married couples filing jointly or surviving spouses (\$11,600 in 2011), \$5,950 for single taxpayers and married taxpayers filing separately (\$5,800 in 2011), and \$8,700 for heads of household (\$8,500 in 2011). The personal exemption amount for 2012 is \$3,800. Therefore, IRS will be issuing new federal tax withholding rates which will affect your first paycheck in January 2012.

REVIEW W-4:

Remember to submit a new W-4 for 2012 if your filing status has changed. The cutoff for the first pay check

in January 2012 is 12/22/2011. If you claimed "exempt" from federal withholding during 2011, you must complete a new Form W-4 by February 15, 2012 to keep your "exempt" status. If a new completed Form W-4 is not submitted by February 15th, Federal Regulations require that the payroll department begin withholding federal income tax on the March 1, 2012 paycheck as if you are single, with zero withholding allowances. Employees can use the Employee Information website to make changes to the W-4.

IMPUTED INCOME FOR GROUP LIFE INSURANCE:

The last paycheck of the year dated December 22, 2011 will include the imputed income calculation. An explanation can be found on the Employee Online general information links.

QUALIFIED TRANSPORTATION FRINGES:

For the months of January and February, 2012, the amounts that may be excluded from gross income will be \$240 for "qualified parking" and \$125 per month for "transportation in a commuter highway vehicle and any transit pass". These amounts differ from 2011 rates. The pretax of parking and commuter deductions for Harris County will be discontinued due to low participation in the plan. The last pretax transportation payroll deduction will be on the paycheck dated February 16, 2012. Management Services has already notified all participants of the termination of the qualified transportation plan.

BEWARE OF IRS EMAILS:

The Internal Revenue Services is aware of malicious phishing emails. The IRS will never send an email to you. Do not open any emails or attachments from the IRS. Should you receive a suspicious message, the IRS suggests that you don't reply, don't open any attachments, don't click on any links, and forward the email, as is, to phishing@irs.gov. IRS phishing emails may end with .com, .net or .org.

Lest We Forget...

Historians say one of the reasons history is studied is to learn from the past to help prevent mistakes or ill-conceived outcomes from reoccurring. This is just as true in the accounting world as it is in any other situation. From an accounting perspective, if one reviews the causes of past fraudulent activity during a time of staff reductions, one will notice common tendencies.



Harland Maisel,
Director of Continuous Auditing

To begin, during staffing reductions, it is common to shift responsibilities that once were shared among several individuals (separation of duties) to fewer or even just one individual. Attempts are usually made to justify this duty realignment in that the individual(s) are trustworthy and that they will always have the best interest of their organization in mind. The shift in responsibilities is not in itself always considered improper. If additional actions such as increasing supervision and monitoring are implemented with the realignment, then some of the risks may be considered mitigated through the compensating or offsetting controls.

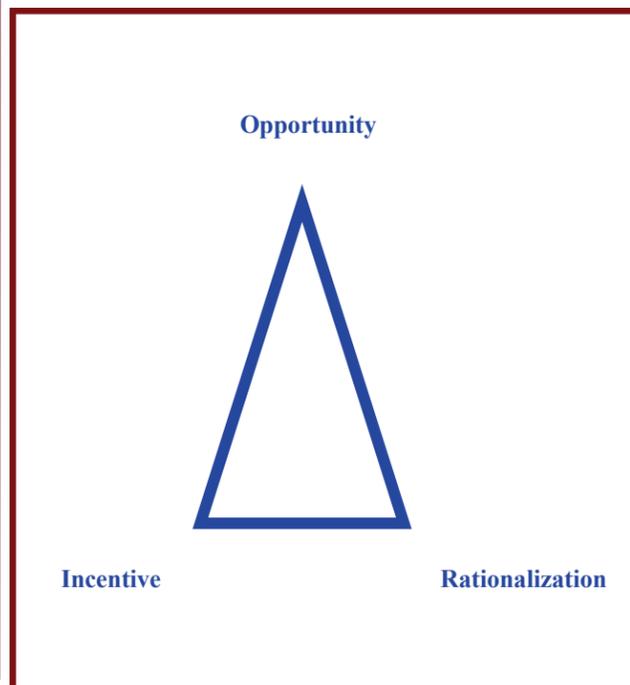
While past experience indicates that most individuals can be trusted, there are sometimes other events occurring in the instances of fraud that management may not or could not have necessarily known. For instance, just like the County, many individuals are finding it hard to meet personal financial obligations, have increased family obligations, or are being pressured from job performance itself. These external pressures are considered incentives or reasons why someone may commit fraud. The incentives, when combined with the opportunities presented by the reduction of internal controls mentioned above, complete two of the three sides of what is commonly called the "fraud triangle".

The remaining side of the fraud triangle (Figure 1) relates to the level of rationalization that an individual uses to justify committing the fraud. This rationalization in many instances takes the form that something is

owed to the individual (I didn't get a raise or was treated unfairly) or begins as a belief as the action being something that is controllable (I will only take what is needed to get me by and will replace it once back on my feet). History shows that once started, the feeling of being owed something or the ability to control the actions continue to compound and result in increased fraud activity.

So, one may ask what can be learned from history? To begin with, management should understand the importance of limiting the one aspect of the fraud triangle they have control over, opportunity. Management should periodically review the internal controls they have implemented and reassess the risks associated with the business activities they conduct. Instances where risks are high and internal controls lacking represent the opportunities that should be eliminated or reduced. A good starting point for the internal control and risk assessment is the review and use of the Internal Control Manual found under the Manual section on the Auditor's intranet website, <http://www.aud.hcintranet.net>. The Auditor's Office would also be happy to assist you if you have questions.

Figure 1: Fraud Triangle



An Independent Look at the Auditor's Office Accounts Payable Department

You may recall from our last newsletter and Harland Maisel's article, during difficult economic times various events such as reductions in budgets, personnel, delays in performing certain business activities can increase control risks.

Although many different risks may occur, some examples of risks brought on by difficult economic times could be

increased risk in management span of control as more employees may require supervision by fewer management personnel. Also, increased risk of proper separation of duties may occur as the number of personnel or layers of checks and balances are reduced. Increased risk of human error may be present as fewer personnel are processing the same volume of transactions. Also, there may be fewer personnel to assist with training new employees.

The Auditor's Office has retained two firms to perform engagements regarding various aspects of the Auditor's Office Accounts Payable Department (Accounts Payable). *The Accounts Payable Review and Recovery engagement* is being managed by Audit Services. The purpose of the engagement is to identify and recover overpayments for goods and services. *The Operational Audit of the Accounts Payable Department engagement* is being managed by the Accounting Division. Although there are many detailed objectives for the engagement, the purpose of the engagement is to evaluate current processes, internal controls, risks, identify gaps, recommend enhancements or new internal controls, and evaluate Accounts Payable's efficiency and effectiveness in carrying out its responsibilities. Both engagements are discussed in more detail below.

The Harris County Auditor's Office processes approximately 350,000 invoices annually, totaling approximately \$1.4 billion (excluding Construction payments). As a part of the County's fiscal responsibilities, Harris County retained a vendor to review paid invoice files to determine any discrepancies



Mark Ledman,
Director of Audit
Services

in payments, report the findings, and assisted in recovering payments as required by the County. Toward the end of January, additional audit procedures will be directed at reviewing credits for goods and services that are due to Harris County. Ms. Barbara Schott, County Auditor, will be notifying Departments by letter and sending a separate letter to selected vendors requesting information concerning the credits. Ms. Robin Barker, from the Auditor's Office Accounting Division Continuous Monitoring Department, has been assigned to assist Accounts Payable and coordinate with applicable Departments and vendors concerning questions on unused credits due to Harris County. The engagement is anticipated to be ongoing through Fiscal 2013.

Accounts Payable processes invoices for approximately 73 Departments throughout the County. As one might expect, the process from requisition to payment (check/electronic funds transfer (EFT)) is complex, and as the Accounts Payable activity is toward the end of that process, this also adds to the complexity. Accounts Payable is responsible for auditing all claims submitted for payment. The claims are scanned for permanent retention, data entered, audited, and electronically routed to the appropriate department for approval for payment. After claims are approved, they are posted to the general ledger to record the associated liability or expense on the County's financial records. The claims are then selected for payment and checks, EFTs, and related reports are produced. The checks, EFTs, and reports are reviewed for accuracy before transferring the checks and EFTs to the Harris County Treasurer's Office for disbursing. The firm retained by the County Auditor to perform an operational audit of Accounts Payable conducted with representatives of various Departments and over 700 employees with the capability to view, or process accounts payable invoices were asked to participate in a survey. Both the interviews and the survey will assist the audit team in understanding current invoice processing and related concerns. The engagement is anticipated to be completed by the end of Fiscal 2012.

The Auditor's Office would like to take this opportunity to thank the individuals in all of the Departments who are assisting the Auditor's Office with being interviewed, responding to questions, and participating

in the survey. We expect that both of these engagements will assist us in identifying Accounts Payable's exposure to risk, and intend to implement mitigating controls that will reduce risk.

If you should have any questions concerning these two engagements, or would like to request an engagement be performed in your area, please feel free to contact Mark Ledman, Director of Audit Services at 713-755-3441.

County Auditor's Office Employees Service Anniversaries

Congratulations to the following employees who have reached their anniversary milestone with Harris County this year. Each employee's length of County Service and the month that the milestone was reached is shown below.

September	Length of Service	November	Length of Service
Lula Bookman	26	Donald McGee	34
Sharlene Cate	24	Julie Weller	27
Nadine Schaefer	22	Wanda Dewald-Green	22
Synithia Jacquet	19	Tamara Oliver	19
Kimberly Lewis	15	Connie Kirkpatrick	15
Toya Edwards	11	Paul Wilden	11
Martha Abdullahad	8	June Davis	10
Gary Salamone	7	Jennifer Pham	7
Kimberly Jones	5	She-Neese Spencer	4
Valerie Robbins	5	David Clark	3
Maria Mares	3	Latisha Shivers	3
John Garcia	2	Christina Stumph	3
Anita Williams	2	Tera Thompson	2
		Denise Weaver	2
October		December	
Janice Mitchell	31	Steven Garner	26
Richard Rhoads	21	Joan Lora	21
Ronald Hamilton	18	Susan Wheeler	10
Erma Warner	12	Lisa Harper	6
Minal Kanvinde	11	Stephen Shields	6
Jimmie Young	9	Don Tan	6
Connie Sanders	8	Sonja Lewis	1
Winfred Iles	6		
Tommy Rose	5		
Paul Broyles	3		
Zanobia Rhodes	3		
Robin Alewine	3		
Jeff Jackson	2		
Scott Kozara	2		
Edgar Serrano	2		

Linda Dougherty
named
"Payroll Professional of the Year"



Please join us in congratulating Linda Dougherty, our Assistant Director of Payroll Audit in being named the "Payroll Professional of the Year" by the Houston Chapter of the American Payroll Association last week.

Congratulations to each of YOU!!!



Barbara J. Schott, C.P.A.
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