The Harris County
Auditor's Office Newsletter

Barbara J. Schott, CPA · County Auditor August, 2006

A Message from the County Auditor

Introduction

I am pleased to present you with the first issue of the "County Auditor's Newsletter", a biannual publication that was prepared by the Auditor's Office for the departments of Harris County. Although we routinely communicate with departments throughout the year regarding various accounting and auditing matters, this newsletter is designed to enhance this process by increasing our contact and interaction with County departments.

Some of the topics that you can expect to be presented in the newsletter include the following:

- Services provided by the Auditor's Office
- Recent developments or changes within our department
- Accounting and auditing procedures, standards, and processes
- Payroll and accounts payable tips and information
- Internal controls
- Other useful material

We hope that this newsletter will be a helpful and informative tool that departments will use to keep them apprised of the direction of our office.

County Auditor's Disclosure of County Finances

As many of you know, the County Auditor is required by state statute to provide monthly and annual financial reports to the Commissioners Court and District Judges so that they are informed of the condition of the County's finances. An audit of the annual financial statements is performed each year by an independent auditor selected by the Commissioners Court. This results in the

(Continued on page 9)

What the Heck is GASB?

Does it seem like every time someone from Financial Accounting speaks about accounting, they are always referring to GASB this or GASB that? Have you wondered about this GASB that always seems behind the additional information you're asked to provide or changes in how things are accounted for? In order to dispel some of the mystery, I will attempt to explain GASB in a reasonably simple manner.

(Continued on page 8)

Accounting Division

WHAT THE HECK IS GASB? Want a simple explanation of GASB. See Page 1.

CAN A DEPARTMENT RECEIVE CREDIT IN THEIR BUDGET FOR ALL OF THE FUNDS THEY COLLECT? Find our if your department can budget all the funds it collects. See page 2 for more information.

WHAT'S HAPPENING IN ACCOUNTS PAYABLE Need information on ACH Vendor Payments, Travel Expense Claims, W9s, etc. See page 2.

THE MOST COMMON GRANT QUESTIONS? The most common grant questions answered. See page 4.

ACCOUNTS RECEIVABLE (AR) OR ACCOUNTS PAYABLE (AP) - WHAT IS THE DIFFERENCE? WHO SHOULD I CALL? Find the answer on page 4.

Audit Division

ASK RICHARD Payroll advice and questions answered. See page 5.

THE INEVITABILITY OF FACING ANOTHER STORM Planning for the next hurricane or Tropical Storm on page 5.

THE AUDITOR'S INTRANET S.O.S.? LET THE AUDITOR'S OFFICE COME TO THE RESCUE! A helpful online resource for County employees. See page 6.

WE HAVE ALWAYS DONE IT THAT WAY Thinking outside of the box on page 6.

KEEPING IT BALANCED— EFFECTIVE INTERNAL CONTROLS Safeguarding assets and ensuring integrity of your financial information can be found on page 7.

WHO IS AUDIT SERVICES AND WHAT DO THEY DO? Learn how Audit Services will assist in evaluating and strengthening internal controls on page 8.

COUNTY AUDITOR'S OFFICE EMPLOYEES SERVICE ANNIVERSARIES Find out which Auditor employees have reached their anniversary milestone on page 10.

Can A Department Receive Credit in Their Budget for all the Funds They Collect?

No and Yes. Surprised? Funds collected by a department through its normal business operations is considered County money and taken into consideration in determining the County's Budget. Some people may still think that they should receive credit in their budget for the money they bring in. But think about it, if that were the case, the County Tax Assessor would have an enormous $700,000,000+ budget and departments like the County Auditor would not have budget sufficient to cover its annual operations. So what would you prefer?

In some cases departments may receive revenue that is restricted in use either by statute or contract or as a stipulation of a donation. There are several ways this money may be considered for use by the department. This money may be accounted for in a Special Revenue Fund. These funds are commonly used for statutory fees that are restricted in use and for monetary donations. Some funds may be restricted for use in the General Fund. In other words, they are included in the overall General Fund budget appropriations but can only be allocated to departments that are allowed to spend these funds. For instance, in the case of Medicaid Administrative Claims, these funds can only be used by Public Health & Environmental Services.

So what happens if a department receives a check as a reimbursement for an expenditure they previously incurred? If the original expenditure was incurred in the same fiscal year as the reimbursement, the reimbursement may be credited back to the department's budget. However, if the original expenditure was in a prior fiscal year and the reimbursement is in the current fiscal year, then the reimbursement is considered as a credit to revenue and does not affect the department's budget. There are some circumstances where the reimbursement is in anticipation of incurring an expenditure. In other words, a department will not provide the goods or services until money is received. In this case, the funds can be credited to the department's budget with the approval of the County Auditor's Office Revenue Accounting Department.

Finally, there are some situations where funds are received as revenue after the beginning of the fiscal year that we were not aware of when the original budget was adopted. Under these circumstances, there is a process that will allow these funds to be appropriated in the current fiscal year. This involves a submission of a supplemental revenue certification to Commissioners Court by the County Auditor's Office. This process is initiated by the department by contacting Revenue Accounting. For more information related to this topic please refer to County Auditor Accounting Procedure A.19 *"Revenue Recognition Policy"*. This procedure also addresses some of the other issues discussed above.

So you can see there are some situations that a department may receive credit in their budget for the money they are responsible for collecting. If you think you may have one of these circumstances, you may contact Revenue Accounting and they will be happy to discuss them further with you.

By Debbie Smith, Director of Revenue Accounting

What's Happening In Accounts Payable:

ACH Vendor Payment service

Vendors can make their banking easier through the ACH Payment Vendor Service. With an ACH Vendor Payment, the vendor may choose to have their payments deposited directly into their checking or savings account. The ACH Payment Vendor Services saves time and is safe! It's easy to enroll. Vendors may access the Harris County Auditor's website and click on the Vendor Payment Authorization Agreement form – information concerning the program and the enrollment form are available. The form should be printed, signed, and mailed to the Auditor's Accounts Payable department with the required supporting documentation.

For your information, County employee reimbursements are also paid via ACH. In the near

future, employee reimbursement notifications will be accessible on-line on the Harris County Employee website.

Accounts Payable currently has over 9,000 vendors enrolled in the ACH Vendor Payment service program! Questions or comments concerning the ACH Vendor Payment service may be directed to Debbie Ferraro at 713-755-4601.

Receipts Required for all Travel Expense Claims

Detailed itemized receipts are required for all reimbursements for travel expenses. The detailed itemized receipt must accompany the Harris County Auditor Form 1263 Travel Expense Claim, and is required for reimbursement. Reimbursement for expenses should also be supported by the approved Commissioners' Court Letter, be reasonable for the location, and not exceed the amount approved by Commissioners' Court. Detailed itemized receipts are also required as supporting documents for department travel card payments processed on Request for Payments. For procedures and forms relative to Travel Expense Claims, access the Harris County Auditor's Intranet site.

Questions concerning Travel Expense Claims may be directed to Ronnie James, 713-755-8374, Debbie Ferraro, 713-755-4601, or Pat Stokes, 713-755-1455.

W9s for Services Vendor and IRS TIN Matching System

Internal Revenue Service Form W9 is required for all vendors providing a service to Harris County. 1099 MISC forms are prepared by Accounts Payable at the end of each calendar year, and reported to the vendor and the Internal Revenue Service. Due to IRS requirements, the vendor's tax identification number and name must match the IRS system records. The county receives an IRS penalty for failure to accurately report 1099 MISC information, including incorrect tax ID numbers. Therefore, it is important to ensure the vendor is providing the correct tax identification number and business name.

Accounts Payable has started a new process this year – the vendor name and tax identification number of service providers is verified to the IRS TIN Matching on-line system. Vendors who submit inaccurate information are contacted and a corrected W9 is requested. Service vendors who fail to provide accurate information or respond to requests for corrected W9s, may experience a delay in payment for their services until they satisfactorily comply with Accounts Payable requirements.

A copy of the W9 form may be accessed through the Harris County Auditor's website under Forms. 1099 Questions may be directed to Gwen Foy, 1099 desk, at 713-755-6566, or Debbie Ferraro at 713-755-4601.

Did you know?

- Many of the contracts, agreements, and commissioners court approved letters are imaged and accessible through the IFAS CDD report AP_INV_BY_PEID. For assistance in using this report, contact your Accounts Payable claims processor.
- Cellular telephone bills are imaged and accessible through IFAS CDD reports? For assistance in using this report, contact Wanda DeWald-Green, Utility Claims Coordinator at 713-755-4622 or Debbie Ferraro at 713-755-4601.
- The Schedules for submitting Claims for payment and ACH Vendor Payment service deposits may be found on the Harris County Auditor's intranet site.

Your Accounts Payable claims processor is responsible for assisting your department. Their responsibilities include processing claims for timely and accurate payment, identifying and resolving delinquent invoices, and providing you with the informational tools necessary to managing your department's Accounts Payable questions. Issues or comments concerning your department's Accounts Payable process may be directed to Ronnie James, Director, 713-755-8374, or AP Supervisors Debbie Ferraro 713-755-4601, or Pat Stokes, 713-755-1455.

Like a Tour?

Accounts Payable will demonstrate the IFAS Accounts Payable process from requisition to check, and discuss any questions, or comments or concerns your department may have. For information, contact Debbie Ferraro or Pat Stokes.

By Ronnie James, Director of Accounts Payable

The Most Common Grant Questions?

Harris County receives numerous grant awards each year. Federal, State and local grant funding is approximately $130 million annually. The Harris County Auditor's Office has a Grants Accounting section which is comprised of 13 staff members to handle the accounting, reporting and invoicing for approximately 250 grants.

The following are six of the most common grant questions we receive.

1. What is a Grant?

A grant is an award of financial assistance, the principal purpose of which is to transfer a thing of value from a Federal or State agency to a recipient to carry out a public purpose authorized by law. A grant is distinguished from a contract, which is used to acquire property or services for the Federal or State government's direct benefit or use.

2. What is Required Cash Match?

Required cash match is the amount the County ***must*** contribute to the project costs in order to receive the grant.

3. What is In-Kind Match?

In-kind match includes but is not limited to "third party" non-cash contributions such as volunteer labor, donated supplies, and use of office space.

4. What is Discretionary Match?

Discretionary match is additional funding the County ***may choose to*** spend on the project but is not required to spend in order to receive the grant. The most common reason for tracking discretionary match is to account for the total cost of a project.

5. What is Supplanting?

Supplanting is the deliberate reduction of state or local funds or other funds because of the existence of grant funds. Example: If local funds are appropriated for a stated purpose and grant funds are awarded for the same purpose, the local unit cannot replace it's local funds with the grant funds. Supplanting is strictly prohibited by most grantor agencies.

6. Grants require the designation of a fiscal officer in the grant application or acceptance documents. Who should be designated for Harris County grants?

The County Auditor should always be listed as the fiscal officer. All grant financial reports must be signed by her or her designated representative prior to submitting to the grantor agency.

If you have any additional questions please contact Anthony Bacarisse at 713-755-6539.

By Mattie Torres, Accountant & Anthony Bacarisse, Grant Manager

Accounts Receivable (AR) or Accounts Payable (AP) - What Is The Difference? Who Should I Call?

The Accounts Receivable Department of the Auditor's Office is primarily concerned with monies owed TO the County. The Accounts Payable Department (AP) is primarily concerned with monies that are due FROM Harris County. AR bills other entities (or records the receivable) for monies due to Harris County. AP writes checks for monies owed by Harris County. While this certainly seems to be a simple concept, there is confusion about this at times.

There are many examples of monies owed to the County. There are a wide variety of services that the County provides to other entities for a fee (or other type of payment or reimbursement) including billing other governmental entities for housing prisoners, providing election related services, animal control, autopsy services, engineering services, law enforcement services, *"police"* radio access etc. The County also has contracts with non-governmental entities (businesses, Homeowners Associations, individuals, etc) to provide County services for a fee (or other type of payment or reimbursement) including subdivision patrol services, engineering services, subscriber access services, pipeline permits, etc.

If you have a question regarding money due TO the County (except property taxes which are billed by the Tax Office) please contact the Accounts Receivable Department at 713-755-1160.

By Carol Market, Manager of Accounts Receivable

Ask Richard

Hey Richard, what are employment taxes?

Employment taxes are social security and Medicare taxes. Most employers withhold these taxes from their employees' pay. These taxes are also called FICA (Federal Insurance Contribution Act) taxes. These taxes are withheld from your wages now to help you later in life. The social security wages on which your taxes are based are recorded in your individual social security account. Everyone should have their own account which is identified by each individual's social security number. The money you have earned will be used to determine your benefits when you retire or if you become disabled. Your Medicare taxes will provide you with basic health insurance once you reach 65, or earlier if you become disabled.

Each pay period, Harris County pays the federal government an amount equal to the amount that you pay for your FICA taxes.

Both social security and Medicare taxes are a fixed percentage of your wages. In 2006, the Auditor's Payroll Audit Department will calculate and withhold 6.2% of your pay for social security taxes, and 1.45% for Medicare taxes. The total FICA taxes add up to 7.65% of your wages.

There are limits on the amount of social security taxes. In 2006, any wages you earn above $94,200 won't be subject to social security tax. The most you can pay in social security taxes in 2006 is $5,840.40 ($94,200 x .062). There are no upper limits on Medicare taxes.

By Richard Foisner, Director of Payroll Audit

The Inevitability of Facing Another Storm

We all know the drill. A hurricane or tropical storm is churning in the Gulf, heading for Harris County. Break out the flashlights, batteries, and bottled water. It will happen again.

But we are a large county. As we have learned during Allison, just because the floodgates have opened on one part of the county, doesn't mean that all of the county is closed for business.

After Allison, some functions did shut down. A few offices closed, some buildings were inaccessible, and IFAS was offline. But other functions continued, although nothing during that week could be considered normal. People were still arrested and wanted to bond out of jail. Others in unaffected areas wanted to go to justice courts and pay their traffic tickets.

If your office is open and you collect money, you should have a backup plan in place in case the normal receipting process is disrupted. Even if your area suffered no damage, the supporting infrastructure may not be functional.

Planning should begin now. If you use IFAS or another computerized system to write receipts, make sure you have enough official Harris County manual receipt books or other approved receipts to last two weeks. If your collections are normally picked up by the County's armored car service (currently Brinks) you may experience an interruption of service. Make sure you are able to safely secure the funds by having a safe or other accommodation to store the funds.

When systems are backed up and running, enter the manual receipts into the system within two days. You will probably want to create those in separate batches. Be sure to cross reference manual and system generated receipts. Other data may need to be recreated as well. You may have had mail you didn't get to before the storm or mail service may have been interrupted. Be sure to get all of those entered. Replenish the manual receipts you used. If you use credit cards, be sure all of your batches are transmitted. Run reports to ensure no data was lost. Be sure to check bank deposit slips to ensure the funds you deposited made it to the County depository (currently Amegy) safely.

If you discover any abnormalities (reports that don't run, missing deposits, lost or destroyed records) or can not recreate the manual receipts into IFAS or other computerized system within two days, please let us know so we can work with you. The faster we can recover from the storm, the better prepared we are for the next one. Old Man Winter is just around the corner, and we're long overdue for a blizzard.

By Wayne Comeaux, Compliance Audit Manager

The Auditor's Intranet S.O.S.? Let the Auditor's Office Come to the Rescue!

Lost at sea without a procedure, form, or the latest or past payroll updates? Well friends, look no further than the Auditor's Intranet site, a convenient and helpful online resource that provides all County employees with information regarding the services and functions provided by the Auditor's Office, such as electronic procedures and forms, payroll updates, internal control information, training schedules, online assistance, and much more. The Auditor's Intranet is located through the Auditor's page of the County's website. This tool is a real lifesaver!

The Auditor's Intranet is equipped with a variety of neat features, such as:

- Listings of each Auditor's Office department and their respective information and resources.
- An Index and Keyword Search to find specific information that you can then link to.
- A Natural Language Search (NLS) field to type in simple questions and obtain links to sections within the site that answers your questions.
- Special control buttons to allow users easy and quick access to separate websites, print functions, and application files needed to view documents and change passwords. Auditor's Intranet users can take advantage of the advanced search features offered by their browser.

Procedures and Forms

The procedures and forms are available in PDF format with field-enabled cells. This allows Auditor's Intranet users to open these documents within their browser, enter information into the cells, and print the documents for required signatures and final approval.

You can access official electronic procedures from the ? Procedures page and official electronic forms from the ? Forms page.

You can also use the INDEX and SEARCH buttons from the navigation pane to search for specific procedures and/or forms.

Convenient, Efficient, and Informative! Doesn't that bring a smile to your face?

Don't wait! Visit the Auditor's Intranet today at **http://www.aud.hcintranet.net**.

By Nick McGee, Procedures Analyst

We Have Always Done It That Way

We have always done it that way. This familiar phrase many of you have heard in the past and probably still hear from time to time as an explanation of why things are done the way they are. Like many departments, the Auditor's Office constantly faces the challenge of providing new services required by statutes, regulations, and contracts with the resources it has available.

So, how can we do this? The provision of new services usually does not pose the problem. The problem is how do we handle the things that have been around for years that must still be done on top of the new. One way is to attack that familiar phrase. Think outside the box. Try something new.

Those that have paid attention to what is happening in corporate America are familiar with the changes in the focus of internal audit functions and directions, and the responsibilities placed on management for providing assurances on the functioning of an entity's internal controls. While this level of internal control responsibility has yet to be mandated to governmental entities, the Auditor's Office is attempting to use the methods deployed by corporate America to handle the things that have been around for years and to

provide time to handle new requirements as they are introduced.

Several years ago, the Auditor's Audit Division established a Continuous Auditing Group whose primary focus is on providing assurances that internal controls are working properly within the County's financial system. This group principally uses automated audit techniques to identify weaknesses through the monitoring of individual controls and transactions against a set of control rules.

So what does this mean to a department, to the County as a whole? As a department, you may receive requests from time to time to provide information related to changes in controls or security setup. For the most part, the Audit Division leverages the activities conducted by the Continuous Audit Group to supplement the audit activities performed by the Audit Services Department through assistance with planning and performance of specific audit engagements. The ultimate goal is to use the information analyzed by the Continuous Audit group to assist with the assessment of risks and the performance of trend analysis within a financial process or system in order to enhance the overall Audit Services efforts and possibly reduce the amount of time spent in a department.

To the County as a whole, this translates into increased audit coverage and a more timely analysis of a larger portion of transactions. In addition, these efforts will result in a more timely assessment of internal controls, assessment of audit risks, provide an overall enhancement to audits, and provide insight into County business by allowing a different way to analyze results.

By Harland Maisel, Director of Continuous Monitoring

Keeping It Balanced—Effective Internal Controls

Since resources in the public sector embody public funds and property, their use in the public interest requires special care. As such, the significance of safeguarding resources through the establishment of effective internal controls needs to be stressed. Setting up adequate internal controls not only helps your Department safeguard assets and ensure integrity of your financial information, good controls can also assist in keeping Harris County on that "right" track in this regard.

In light of the importance of internal controls and recent corporate scandals, the federal government has implemented OMB Circular A-123, Management's Responsibility for Internal Control, effective FY2006. It requires federal government agencies and managers to take a systemic and proactive approach in developing and implementing appropriate, cost-effective internal controls. Appendix A of OMB Circular A-123 requires management to make a statement of reasonable assurance addressing the effectiveness of internal controls. Harris County Departments that receive federal grant funds will be expected to comply with these directives as well.

A three-hour training session ***Keeping It Balanced – Effective Internal Controls*** will be offered at the Employees Training Conference in Reliant Center this October. This session will provide a high level overview of internal control concepts; address how to identify and assess risks that may impact the achievement of defined program objectives; and, demonstrate how to access important procedures and forms through the Auditor's Intranet site. Auditor personnel with CPA credentials will be on hand to answer questions during the presentation and assist participants in small group exercises applying the lessons learned.

Unlike the similar training offered last year for management only, this class will be targeted for both management and non-management employees. It will also include information on recent developments from Washington and why internal controls fail.

By Jeraine Root, Senior Analyst

Who Is Audit Services and What Do They Do?

State Statutes require the County Auditor to perform certain auditing responsibilities. The Audit Services Department is one of the departments responsible for fulfilling these statutory responsibilities. Audit Services' mission is to assist the County in effectively discharging its financial responsibilities, safeguarding public assets, and ensuring compliance with applicable policies, laws and regulations governing County finances.

Our engagements are performed in accordance with the Standards of Professional Practice established by the Institute of Internal Auditors. They are designed to evaluate internal controls and work with County departments to recommend opportunities for strengthening the controls and reducing risk.

Communication is essential to ensuring that expectations are understood and met. In addition, the quality of an engagement is directly linked to the departments' involvement. The departments will be provided an engagement letter informing them of the audit, "*A Guide to Audit Services"* brochure is also provided with specific information regarding the planning, fieldwork, and reporting phases of the engagement and a scope letter outlining the audit objectives. Names and phone numbers of the team members, as well as the contact information for the Audit Director and Chief Assistant County Auditor are also provided.

The audit team should keep the department's management and their personnel informed of the status of the engagement and solicit their input regarding the appropriate corrective action to be taken. At the conclusion of the engagement, management will have an opportunity to review a draft report. The report will include corrective actions that have been taken and will provide management an opportunity to incorporate a response into the report. A confidential survey will be sent to the department requesting their feedback regarding the process to the County Auditor.

In future newsletters, I will provide more detailed information about each phase of the audit process.

By Mark Ledman, Director of Audit Services

What the Heck is GASB? *(Continued from Page 1)*

It all started with the desire to provide some minimum standards for the preparation of financial reports so that there would be consistency in basic information provided. These standards, referred to as *generally accepted accounting principles* (GAAP), were developed first for the private sector, but soon preparers of governmental financial statements got into the act. The process of setting standards evolved into its present structure when the Governmental Accounting Standards Board (GASB) was created in 1984. GASB has seven members (a full-time chair and 6 part-timers) appointed by another group, the Financial Accounting Foundation, whose members are nominated by eight organizations. As you can see, it gets complicated.

Getting back to GASB, it is responsible for determining GAAP for state and local governments. GASB statements such as GASB Statement No. 34 (or GASB 34) are authoritative sources of GAAP. While GASB 34 is probably the most familiar of the GASB statements to many of us due to the sweeping changes it introduced, some subsequent statements have (or will have) a significant impact. GASB 43 and 45 mandate disclosures and accounting treatment for post-employment benefit plans other than pension plans (i.e., County provided healthcare to retirees). GASB 42 prompted the Auditor's Office to recently mail County departments a request for information related to impaired assets. Other GASB statements are in the works, so we'll be probably be hearing about GASB this and GASB that for the foreseeable future.

By Mike Post, Chief Assistant County Auditor—Accounting Division

A Message from the County Auditor *(Continued from Page 1)*

issuance of an independent audit opinion on whether or not the financial statements fairly present, in all material respects, the financial position of Harris County in conformity with Generally Accepted Accounting Principles (GAAP). The independent audit opinion can be found in the County's Comprehensive Annual Audit Report (CAFR). The County has received the prestigious *"Certificate of Achievement for Excellence in Financial Reporting"* award from the Government Finance Officers Association of America and Canada (GFOA) for the past thirty-two consecutive years for its CAFR.

Although accountability and public disclosure is nothing new to County Auditors, providing complicated and technical financial information in a *"user friendly"* format can be quite a challenge. While the CAFR provides a wealth of information for those interested in the County's finances, the very comprehensiveness of this report can be forbidding for many potential users. Consequently, a number of governments voluntarily issue a condensed form of the CAFR to meet the needs of the average citizen.

My office also understands the importance of providing meaningful but simplified financial reporting to those interested in improving and promoting fiscal accountability. As such, we prepared our first *"Popular Annual Financial Report"* (PAFR) for the fiscal year ended February 28, 2005. The PAFR was submitted to the GFOA for consideration of an *"Award of Outstanding Achievement in Popular Annual Financial Reporting".* We are proud to have received this award which recognizes conformance with the highest standards for the preparation of state and local government popular reports.

The PAFR and CAFR are readily available to departments and the citizens of Harris County as well as the general public via the County Auditor's webpage, www.co.harris.tx.us/auditor.

Conclusion

We hope you find the first issue of our newsletter useful. As you review this and future newsletters, please do not hesitate to share any comments or suggestions that you may have. We welcome your input and appreciate your support.

By Barbara J. Schott, County Auditor

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.

January	Length of Service
Carolyn Helm	30
Curt Weller	24
Brenda Kirklighter	19
Wendee McCain	15
Janet Norstrom	11
Eric Chu	11
Maggie Cauley	9
Martha Rowell	9
Dora Frias	9
Sheli Ruis	7
Aundrea Houston	6
Timothy Leonard	6
Vicki Cash	6
Charles Burns	5
JoEllen Lamb	5
Candice Kendall	3
Carol Market	3
Jose Mendoza	3
Michael Crosby	1
Cristina Gonzales	1
Tijuana Smith	1

February	
Yolanda Anderson	20
Liz Calhoun	18
Anthony Bacarisse	17
Pamela Mayon	16
Anna Spalding	6
Cynthia Dowers	5
Filomeno Viloria	5
Hugh McKnight	5
Matilde Torres	5
Judi Carter	4
Veronica Sanchez	4
Terry Foster	3
Clarice Brown	2
Courtney Leigh	2
Ronald Foster	1

March	Length of Service
Pat Stokes	30
Debi Ferraro	23
Patricia Mata	6
Desiree Barrett	4
Linda Bright	4
Cynthia Smith	2
Jon Bannis	2
Kim Goodwin	2
Stacey Wilson	2
Calvin Clark	1
Dedric Brown	1

April	
Jason Compion	28
Jose Fierro	24
Elizabeth LeBlanc	8
Lesa King	6
Marilyn King	6
Nha Nguyen	4
Brenda Tucker	3

May	
Tommy Jenkins	26
William Erb	18
Cassandra Davis	9
Gwendolyn Foy	7
Leovigilda Genova	6
Rosa Trevino	6
Nicholas McGee	3
Dana Howard	2
Irene Garner	1
Sophana Ven	1

June	Length of Service
Mary Jo Zalesky	27
Wayne Comeaux	22
Harland Maisel	20
Timothy McAdoo	18
Linda Juarez	17
Donna Godair	16
Marina Gloria	8
Rhonda McKeen	8
Jeffrey Nesheim	3
Cassandra Smith	2
Nancy Barrientos	2
Walter Hammann	1

July	
Leslie Pope	22
Tammie Sonnier	16
Toni Tyler	7
Julie Wither	6
Michael O'Barr	6
Tuyen Ngo	5
Lucas Harp	4
Ollie Willis	3
Carrie Cunningham	1

August	
Debra Smith	23
Trina Cheney	22
Stephen Hoza	17
Jessica Thayer	12
Ronnie James	11
Christopher Casas	10
Michael Post	10
Bryan Groce	7
Sophia Montgomery	7
Tracie Wortham	7
Barbara Schott	6
Mohammad Haroon	6
Demetrice Collier	4

Congratulations to each of YOU!!!

Executive Division

County Auditor	Barbara J. Schott, CPA
Executive Administration	Martha Rowell
Human Resources	Buddy Hammann

Accounting Division

Chief Assistant County Auditor	Mike Post, CPA
Accounts Payable	Ronnie James
Accounts Receivable	Carol Market, CPA
Financial Accounting	Linda Bright, MBA
Revenue Accounting	Debra Smith, CGFM

Audit Division

Chief Assistant County Auditor	Steve Garner, CPA, CFE
Audit Services	Mark Ledman, CISA, MPA
Compliance Audit	Wayne Comeaux, CIA
Continuing Monitoring	Harland Maisel, CPA
Payroll Audit	Richard Foisner, CPP
Systems & Procedures	Janet Norstrom, CPA

A special *"Thank You"* to each employee that wrote an article for the newsletter and to Tommy Jenkins for the newsletter design.

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