The Harris County
Auditor's Office Newsletter

Barbara J. Schott, CPA · County Auditor August, 2007

New Faces in Some Key Positions

Since the last Auditor's Office newsletter, there has been several important staffing changes in our Accounting Division.

Carol Market, formerly Director of Grants and Accounts Receivable Accounting is now Director of Financial Accounting. Carol, a CPA with an MBA degree, has been with the County since 2003.

Replacing Carol as Director of Grants and Accounts Receivable Accounting is Mel Trammell. Mel was Assistant Director of Finance for the City of Houston before assuming his current role at Harris County. Mel also worked for the City of St. Louis, Missouri from 1988 to 2005, where he held various positions including Director of Finance for the City's Division of Corrections.

Tawana Greene assumed the role of Manager of Grant Accounting in March 2007, after relocating to Houston from Philadelphia. Positions she held in Philadelphia include Vice President & Controller for Philadelphia Workforce Development Corporation and Controller for Philadelphia Mental Healthcare.

Cassandra Smith has been promoted to Manager of Reporting, Compliance and Training. "Cassie" has been with Harris County since 2004; previously, she was employed by Hereford, Lynch, Sellers & Kirkham, a CPA firm in Cleveland, Texas.

By Mike Post, Chief Assistant County Auditor—Accounting Division

Bank Reconciliation

Can you imagine reconciling approximately 200 bank accounts every month? That's exactly what the Auditor's Office Bank Reconciliation section has the responsibility of doing.

The bank accounts include county, trustee, and custodial accounts held by Harris County.

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Accounting Division

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County bank accounts contain county funds held in the County depository and are monitored by the County Treasurer. The Auditor's Office Bank Reconciliation section is responsible for reconciling each of these accounts to the General Ledger on a monthly basis. Trustee bank accounts contain funds that are administered by a trustee bank offering various investment options. These accounts are reconciled both to the Investment Report and the General Ledger.

Custodial accounts are typically used for non-County funds held in a "custodial" capacity, separate from County bank accounts and are not monitored by the County Treasurer. Each County department is responsible for the funds, for recording all deposits, disbursements, adjustments, and for reconciling the bank account monthly to the appropriate subsidiary ledger. The Auditor's Office Bank Reconciliation section further reconciles these accounts and their subsidiary ledgers to the County General Ledger.

With few specific exceptions, all bank accounts must be maintained at the County's depository – Amegy Bank of Texas.

Each bank account must be legally opened by submitting a letter of request to the County Auditor – Revenue Accounting, Bank Reconciliation Section in accordance with the County Auditor Procedure C.5 and its Attachment I, *"Opening New Bank Accounts".* The Auditor's Office will then prepare the appropriate paperwork and submit the request to Commissioner's Court for approval. Only those bank accounts duly approved by Commissioner's Court are allowed. Under certain circumstances, the County Auditor may determine that Commissioner's Court approval is not required.

If later it is determined that an existing County bank account's title/name needs to be changed for clarification purposes only, County Auditor's Form #910A, "*Bank Account Title Change Request"* should be prepared by the department and submitted to the County Auditor – Revenue Accounting.

During the lifetime of the bank account certain bank adjustments and inquiries may need to be made. These bank service requests and inquiries, with the exception of bank deposit items, should be made through Harris County's Office of Financial Services. For bank deposit inquiries, the Harris County Treasurer's Office is the initial bank contact on deposits that are processed through their office.

Each custodial bank account must be controlled and maintained in accordance with the County Auditor's Accounting Procedure C.8, *"Custodial Bank Accounts"*. Specific custodial bank account procedures apply to some accounts (e.g., C.8-1, *Custodial Bank Accounts – District Attorney,* C.8-2, *Guardianship Program,* C.8-3, *Representative Payee Program,* and C.8-4, *Custodial Bank Accounts Social Services Department*).

For each individual bank account, a monthly reconciliation must be prepared on County Auditor's Form #324A, *"Custodial Bank Account Monthly Reconciliation Report".* A monthly summary report must also be prepared on County Auditor's Form #324C, *"Custodial Bank Account Monthly Summary Report".* These two reports, copies of the monthly bank statements, supporting lists of deposits in transit, outstanding checks, deposits, issued checks, and subsidiary ledger balances must be submitted to the County Auditor – Revenue Accounting by the 20th of the month following the month for which the report is prepared.

Once a bank account is deemed no longer needed the department responsible for the account should notify the County Auditor – Financial Accounting of their desire to have the account closed. The County Auditor – Financial Accounting will then prepare the necessary paperwork and obtain the necessary approvals in accordance with the County Auditor's Accounting Procedure C.5-3, *"Closing Bank Accounts",* to authorize the County Treasurer to close the account with the bank.

By Michael O'Barr, Supervisor of Bank Reconciliation

What is a CAFR?

The County is required to prepare a Comprehensive Annual Financial Report (CAFR) annually. As the name suggest, the CAFR includes items in addition to the audited basic financial statements. The CAFR includes a wealth of information regarding the County and its finances.

The Introductory Section of the CAFR includes interesting general and specific information regarding the County and the County's structure, services, environment, and finances as well as the County's Certificate of Achievement for Excellence in Financial Reporting. The general information includes the history of Harris County from the 6,000 year old archeological sites to the renaming of the County from Harrisburg County to Harris County. The specific information regarding Harris County includes a comparison of the cost of living index and the per capita income for the County to the nation, the major industries in Harris County, and many more pertinent facts about Harris County. Specific and general financial information includes financial policies and long-term planning, major initiatives, the budget process, and component units.

The Financial Section of the CAFR includes the financial statements and related notes, the Independent Auditor's Report regarding the financial statements, management's discussion and analysis of the financial activities of the County for the fiscal year, and other required supplementary information. The County's independent audit firm, Deloitte & Touche LLP, audit the financial statements of the County annually and report on the County's compliance with GAAP, generally accepted accounting principles. The notes to the financial statements have a wealth of information including a detail regarding the County's debt, a narrative regarding taxes and tax rates, and an explanation of the component units of Harris County.

The statistical section of the CAFR includes a variety of statistics related to Harris County and its financial condition. This section provides historical perspective, context, and detail useful in interpreting and understanding the County's financial statements and economic condition. This section includes information regarding property tax levies, property tax assessments, collections, and rates for the past 10 years, principal property taxpayers during the current fiscal year as compared to 9 years prior, demographic and economic statistics for the past 10 years, legal debt margin information, and much more useful information. Interesting information such as the following is included in this section; in 1997 Harris County had a population of 3,158,095 and an unemployment rate of 5.2% as compared to a population of 3,886,207 and an unemployment rate of 4.0% during 2006.

The County usually includes a compliance section in its CAFR. The compliance section includes information regarding Federal and State awards (grants) that the County has received.

The CAFR for the fiscal year ended February 28, 2006 is 222 pages. The CAFR is available "on line" by accessing the County Auditor's web site, http://www.co.harris.tx.us/auditor/.

So, what is a PAFR? Stay "tuned" to the Auditor's newsletter to find out what a PAFR is.

By Carol Market, Director of Financial Accounting

Why Is It So Important That Invoices Be Paid Timely?

The Prompt Payment Act requires payment of invoices within 31 days of receipt. An invoice is delinquent on the 31st day after the **Harris County Auditor's Office** receives an invoice for goods and services.

Vendors Who Don't Get Paid Timely for Goods and Services by Harris County…….

1. Are less likely to renew their contracts with the County
2. Are more likely to increase their prices when negotiating new contracts with the County
3. May cut the County off entirely for consistent non-payment or delinquent payment of invoices

Accounts Payable Standards for a Valid & Accurate Invoice

1. Invoice must be original and have a number
2. Invoice information must be legible
3. Vendor's name & remittance address must be on the invoice
4. Invoice must be dated

5. Purchase Order number or Harris County Department must appear on the invoice
6. Vendor's name on invoice must match vendor's name on purchase order

How the Department Can Ensure Invoices are Paid Timely

1. Provide vendors with a current Purchase Order number at the time of order.
2. Instruct Vendors to submit invoices directly to the Auditor's Office – Accounts Payable Department to start the payment process. The current Purchase Order should be printed on all invoices. Invoices submitted to the department must be forwarded to the Auditors Office – Accounts Payable Department as soon as possible.
3. Adhere to the Accounts Payable Invoice Processing Schedule for processing invoices. (Remember checks and direct deposits must first by approved by Commissioners' Court before the payments will be released.) The Invoice Processing Schedule may be accessed on the Harris County Auditor's Website. Your Accounts Payable claims processor will also notify you of upcoming payment schedules.
4. Review your invoices on the "Invoices By Department/Ignore Receiving Report" frequently, provide your Accounts Payable claims processor with new purchase order numbers or addendums so that the invoice can be processed.
5. Review and approve invoices in your IFAS approval cue frequently. Promptly notify your Accounts Payable claims processor of any issues that would delay or prohibit payment.

By Accounts Payable Management Staff

Payroll Timekeeping for Grants

The Grants and Accounts Receivable Department has recently encountered a number of questions and issues related to payroll timekeeping for grants that seem to be on the minds of many throughout other County departments.

Is there an official timesheet for anyone paid by grant funds?

Yes. Procedure O.1-3, Preparation of Capital Project/Grant/Disaster Allocation Timesheet, dated 9/28/05, page 2, paragraph 2, states, in part, as follows:

"*Reported time worked relative to grants must be allocated on the applicable employee's completed* County Auditor's Form 1084B-3*, Time and Attendance Record - Capital Project/Grant/Disaster Allocation, on a daily basis. If a department has an alternative timesheet that they would like to use, it must be submitted to the County Auditor - Systems/ Procedures/Special Projects Department for approval. However, they must at minimum contain the components included on* County Auditor's Form 1084B-3, *Time and Attendance Record – Capital Project/Grant/Disaster Allocation".*

There is currently no other timesheet that resembles County Auditor's Form 1084B-3. None have been requested or approved. It is the only timesheet that breaks out the hours, or activities, worked in a grant under the Work Hours Allocation section and is required for all grants-funded personnel.

When must the timesheet be completed?

The timesheet must be completed and signed by the employee and submitted to the employee's supervisor on a bi-weekly basis.

Should departments turn the timesheets into Grants Accounting at the end of the grant period or keep them on file for their internal audits?

Accounting Procedure L.3 states that each department is to enter attendance in the Daily Time Entry system and file timesheets in accordance with

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Ask Richard

Hey Richard, why do you need my social security number (SSN) and what do you do with it?

When you originally got your SSN, an account was set up for you with the Social Security Administration (SSA). Every year, in which you work, wages are reported by your employer and recorded in your account. When you retire, or if you become disabled, your social security benefits will be based on you total earnings.

The SSA processes about 240 million W-2 forms a year and about 10% of these W-2 forms have names and SSN's that do not match. The SSA places the unposted W-2 forms into an Earnings Suspense File. Any earnings that are put into this file are not being used toward calculating your benefits.

We in the Auditors Payroll Department want to ensure that we report and post all your earnings information correctly, so that when you do retire, you get all the benefits to which you are entitled. That is why we are so diligent in making sure we have the correct information. The SSA encourages us to verify your name and SSN as reported on your W-4 form. This then becomes part of the hiring process for tax withholding and reporting purposes. This is why the IRS has mandated that we actually see your social security card.

Rest assured that we are doing everything we can to ensure that the information you give us remains private. Please make sure that once you show us your card, you put it in a secure place and NOT carry your card with you. If your purse or wallet is stolen, your social security card, along with your driver's license, is all a thief would need to steal you identity.

By Richard Foisner, Director of Payroll Audit

The 80th Regular Legislative Session Is Over … but The Auditor's Work Has just Begun

Pre-filing of legislation for the 80th Legislation began on November 13, 2006. Harris County's Legislative Team, lead by Cathy Sisk, Director, Harris County Office of Legislative Relations, County Attorney's Office, actually started working on Harris County bills back in February 6, 2006. By December 8, 2006, Cathy already had the legislative platform prepared for Commissioners Court approval on the 19th of December. The last day of the regular session was May 28, 2007 and June 17, 2007 was the last day for the Governor to sign or veto bills passed during the 80th legislation.

The Auditor's Office works jointly with other applicable County Departments to assure that the proper fees/fines/court costs, procedures/forms, special fund setup and any other changes needed are in place when new laws become effective.

Below is a listing of just some of the bills that passed which will affect Harris County:

SB1106 Relating to county accounting procedures regarding certain audits, debts, and records.

HB 178 allows for a fee of $500 for the issuance or renewal of a license, if the ordinance is adopted by the commissioners court of a county with a population of 3.3 million or more. This is for the issuance and renewal of certain licenses for junkyards and automotive wrecking and salvage yards.

HB 195 relating to the transfer of certain abandoned or forfeited property to county or municipal agencies or school districts. An agency that loans property under this article shall:

1. keep a record of the loan, including the name of the agency to which the vehicle was loaned, the fair market value of the vehicle, and where the receiving agency will use the vehicle; and
2. update the record when the information relating to the vehicle changes.

HB 290 relating to the fee charged for depositing a will during a testator 's life. Increase fee from $3 to $5.

HB 412 & 413 relating to erecting certain signs on certain right-of-ways; providing penalties. Fine not less than $500 or more than $1,000.

HB 455 Relating to the confidentiality of certain personal information that pertains to certain officers and employees of community supervision and corrections. Effective on 09/01/2007.

HB 485 Relating to the collection and amount of restitution authorized to be collected from persons charged with or convicted of certain misdemeanor offenses. Restitution made under Subsection (b)(2) may not exceed $5,000 for an offense under Section 32.41, Penal Code.

HB 530 Relating to the operation and funding of drug court programs.

HB 573 Relating to providing street lights in a subdivision in the unincorporated area of a county. Commissioners Court may order installation, maintenance and a fee.

HB 764 Relating to the collection of a family protection fee.

HB 892 Relating to the timely deposit of county funds received by the county treasurer.

HB 1204 Relating to donations of juror reimbursements. Juror may donate all or a specific amount. The form letter provided under Subsection (a) must include a blank in which a prospective juror may enter the amount of the daily reimbursement the juror wishes to donate.

HB 1210 Relating to the extension of the deadline for filing an application for a refund of an overpayment or erroneous payment of ad valorem taxes.

HB 1268 Relating to the compensation of counsel appointed to defend an indigent defendant in a criminal proceeding. A governmental contract may not provide for the award of attorney's fees to the governmental entity in a dispute in which the entity prevails unless the contract provides for the award of attorney's fees to each other party to the contract if that party prevails in the dispute.

HB 1295 Relating to filing fees for certain actions filed in a court with probate jurisdiction. A governmental contract may not provide for the award of attorney's fees to the governmental entity in a dispute in which the entity prevails unless the contract provides for the award of attorney's fees to each other party to the contract if that party prevails in the dispute.

HB 1316 Relating to a fee exemption under the Public Accountancy Act for certain accountants in this state who are employed by the government of another state.

HB 1380 Relating to court security and the use of money in courthouse security and municipal court building security funds.

HB 1497 Relating to the consequences of the failure by a person requesting information under the public information law to timely respond to certain written communications from a governmental body.

HB 1780 Relating to the audit of a county jails commissary operations.

HB 2365 Relating to financial accounting and reporting for this state and political subdivisions of this state.

HB 2564 Relating to the authority of a governmental body to require the payment of a charge before complying with certain requests for production of public information or for copies of public information.

SB 175 Relating to the calculation of certain deadlines under the public information law.

SB 600 Relating to the compensation paid to statutory county court judges and certain fees collected by statutory county courts.

If you would like to view the exact wording of these or other bills, just go to http://www.legis.state.tx.us/

By Don McGee, Senior Analyst III

Saving You Time and Money

Does this sound like a typical day in your department? A customer comes to your office to pay a fee. She gives you a money order and you write a receipt. You endorse the back of the money order, prepare a bank deposit slip and send the money order to the bank. But wait. Did you forget something? Look at the date on the money order. Has the money order expired?

Next time you accept a money order from a customer take a look at the date on the money order. If the money order is expired, it may not be worth the full face value. Over the last few years, we've seen several instances of money orders that were issued for one amount, say $100, but after some length of time, the money order is worth a smaller amount, say $95. Unfortunately, that smaller value keeps declining the older the money order is. It's difficult to get a commitment from money order companies as to how much the money order is currently worth. Additionally, each time we have a returned item, the County incurs additional fees at the bank.

Should you accidentally accept one of these expired money orders, the dollar value of the money order will be far outweighed by the value of your time expended researching and resolving this issue. We've noted situations in the past where departments who accidentally accepted these money orders were required to make multiple phone calls to money order companies, banks, the Treasurer's Office and the Auditor's Office. A minute spent checking the date will save you a lot of time down the road.

To prevent these problems, we've developed suggested guidelines for you to use when accepting money orders.

1. Don't accept money orders that are 90 days past the date of issue. Don't write a customer receipt and don't deposit them to the bank. These money orders should be returned to the customer.

2. If you're unsure whether a money order is unexpired (good), contact the money order company by phone. This is also a good step to follow if you suspect a money order or cashier's check may be a forgery.

3. Don't change the date on an expired money order. This does not extend the expiration date. The money order is still expired.

4. Don't hold unexpired (good) money orders longer than two weeks while you research which case the money order should be applied to. If you are having trouble determining which case the money order should be applied to, you may want to contact the customer for additional information or return the money order to the customer. Or if your department has a "dummy" case, you may receipt the money order to the "dummy" case and deposit the money order at the bank while you continue your research.

5. If the bank returns directly to you a money order that was returned due to a stale date, contact the Treasurer's Office for further instructions.

For helpful hints you can check out Harris County Accounting Procedure A.1 *"Cash Handling Guidelines"* on the County Auditor's intranet site.

So next time you are about to accept a money order from a customer, take a minute to look at the date. It will save your office, our bank, the Treasurer's Office and the Auditor's Office all a lot of time and money.

By Joan Lora, Supervisor, Report Audit

Audit Services Department Frequently Asked Questions (FAQs)

In this issue we are presenting the frequently asked questions (FAQs) that we receive with their corresponding answers.

How will I know when my area is selected for audit?

If your area has requested or is selected for an audit engagement, an Audit Manager or the Director will make contact (usually by telephone) within two weeks of the start of the engagement.

How do I request an audit?

Audits can be requested by elected and appointed officials and others. However, all audits must be approved by Barbara Schott, County Auditor. Mark Ledman, Director of Audit Services (713-755-3441), or Steve Garner, Chief Assistant County Auditor (713-755-6571) may be contacted to request an audit.

What kind of written communication do I receive concerning what is audited?

The Audit Services Department will provide two letters. The first letter is called an engagement letter and provides the responsible official with the general or specific purpose of the engagement, the time period being covered, the members of the audit team assigned to the engagement, and the person the audit procedures will be coordinated with. A second letter, called a scope letter, further defines the audit areas through audit objectives and includes an estimated date for completion of fieldwork. In some situations, a combined engagement and scope is provided.

May I have any of the documentation that you are creating during the personnel interviews?

Copies of process flows that are developed by Audit Services during the interview, observation and evaluation processes are provided upon request.

How much time do I have before I have to provide the information requested?

During engagement planning lead time is estimated to keep the engagement efficient. Suggested delivery dates for requested information are included in the information request transmittal email/letter. The timelines for information requests for each engagement may differ based on the needs of the engagement. The Audit Services staff work with departments to obtain information with the goal of minimal disruption to the department audited.

Do I have to wait for the written report to know if there are any issues?

Findings and recommendations are discussed with personnel during the course of the engagement and again in an exit conference.

What kind of written communication regarding results is provided?

A formal written report is issued for an audit engagement.

How is the draft report process handled?

Each area audited will have either an elected or appointed official. On an annual basis the elected or appointed official determines how the draft audit report will be cleared. The options the elected or appointed official may select are:

1. The draft report may be provided to the elected or appointed official before review of their personnel.

2. The draft report may be provided to the elected or appointed official at the same time as the personnel.

3. The draft report may be provided to the elected or appointed official following the review of personnel.

The elected or appointed official can change the requested clearing process at any time during the year provided the notification is in writing.

Do I have an opportunity to comment on action plans or other items regarding the audit report's findings and recommendations?

During June 2006 the Audit Services Department improved the audit report by allowing Management to comment directly into the audit report.

What is a Management Representation Letter and why do I need to sign one?

A Management Representation Letter is used when Management has made assertions (representations) that generally cannot be independently verified using auditing procedures. The letter provides supporting documentation for the engagement working papers and the audit report.

How do I provide feedback concerning an audit engagement that was recently completed?

Please feel free to contact either Mark Ledman, Director of Audit Services (713-755-3441), or Steve Garner, Chief Assistant County Auditor (713-755-6571) regarding audit engagements. Additionally, within two weeks after the audit report is issued, a client survey will be mailed. Your feedback on the survey is greatly appreciated.

By Mark Ledman, Director of Audit Services

(**Payroll Timekeeping for Grants,** *Continued from page 4)*
each department's internal procedures.

Does it matter which employee's salary is charged to a grant?

Yes. We are only allowed to charge an employee's salary to a grant if that employee's work is directly related to services provided through that specific grant. The employee's timesheet must accurately reflect this allocation. The Federal Office of Management and Budget Circular A-87 states that typical direct costs chargeable to Federal awards include, *"Compensation of employees for the time devoted and identified specifically to the performance of those awards".*

What are the consequences of noncompliance?

A failure to take the required action may result in withholding all grant payments pending correction, or other remedies for noncompliance, per Texas Administrative Code, section 3.2517.

Anyone with questions related to grant payroll timekeeping is encouraged to contact their grant accountant in the County Auditor's Office.

By Mel Trammell, Director of Grants and Accounts Receivable Accounting

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	31
Curt Weller	25
Brenda Kirklighter	20
Wendee McCain	16
Janet Norstrom	12
Eric Chu	12
Maggie Cauley	10
Martha Rowell	10
Dora Frias	10
Sheli Ruis	8
Timothy Leonard	7
Vicki Cash	7
Charles Burns	6
JoEllen Lamb	6
Candice Kendall	4
Carol Market	4
Jose Mendoza	4
Cristina Gonzales	2
Tijuana Smith	2

February	
Yolanda Anderson	21
Liz Calhoun	19
Pamela Mayon	17
Anna Spalding	7
Cynthia Dowers	6
Filomeno Viloria	6
Matilde Torres	6
Judi Carter	5
Veronica Sanchez	5
Terry Foster	4
Clarice Brown	3
Courtney Leigh	3
Ronald Foster	2

March	Length of Service
Pat Stokes	31
Debi Ferraro	24
Patricia Mata	7
Desiree Barrett	5
Cynthia Smith	3
Kim Goodwin	3
Stacey Wilson	3
Calvin Clark	2
Dedric Brown	2

April	
Jason Compion	29
Elizabeth LeBlanc	9
Lesa King	7
Nha Nguyen	5
Brenda Tucker	4
Mark Ledman	1
Sandy Lehman	1
Darlene Taylor	1
Aleta Chambers	1
Leticia Quiroz	1

May	
Tommy Jenkins	27
William Erb	19
Cassandra Davis	10
Gwendolyn Foy	8
Leovigilda Genova	7
Rosa Trevino	7
Nicholas McGee	4
Dana Howard	3
Sophana Ven	2
Stacey Clingaman	1

June	Length of Service
Mary jo Zalesky	28
Wayne Comeaux	23
Harland Maisel	21
Timothy McAdoo	19
Linda Juarez	18
Donna Godair	17
Rhonda McKeen	9
Jeffrey Nesheim	4
Cassandra Smith	3
Nancy Barrientos	3
Walter Hammann	2

July	
Leslie Pope	23
Tammie Sonnier	17
Toni Tyler	8
Julie Wither	7
Michael O'Barr	7
Tom Ngo	6
Lucas Harp	5
Ollie Willis	4
Cynthia Acosta	1

August	
Debra Smith	24
Trina Cheney	23
Stephen Hoza	18
Ronnie James	12
Christopher Casas	11
Michael Post	11
Sophia Montgomery	8
Tracie Wortham	8
Barbara Schott	7
Mohammad Haroon	7
Demetrice Collier	5
Betty Lew	1
David Tish	1

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	Mel Trammell
Financial Accounting	Carol Market, CPA
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 Auditing	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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