



The Harris County Auditor's Office Newsletter

Barbara J. Schott, CPA · County Auditor

August, 2008

What's OPEB?

OPEB is an acronym for Other Postemployment Benefits which includes retirement benefits provided in addition to a pension. Examples of OPEB include retiree health care, retiree dental care, and retiree life insurance. OPEB became a topic of concern after several private sector retiree pension and benefit plans collapsed. The Governmental Accounting Standards Board (GASB) issued Statements 43 and 45 in 2004 to address financial reporting for OPEB plans and employer accounting for OPEB respectively. The GASB decided that OPEB, like pensions, are a form of deferred compensation that should be treated for accounting purposes much like pensions.

Implementation of Statements 43 (GASB 43) and 45 (GASB 45) are phased in based on an organization's annual revenue. For Harris County, implementation of GASB 43 was required for the fiscal year ending February 28, 2007 and implementation of GASB 45 was required for the fiscal year ended February 29, 2008. Harris County engages an actuary to perform an annual valuation of the unfunded liability associated with continuing to provide OPEB. Some local governments have set aside funds to cover or partially cover future OPEB requirements and some have even sold bonds to cover OPEB requirements. However many governments use a pay-as-you-go approach which is at this time the approach used by Harris County. For a more detailed discussion of Harris County OPEB, please refer to the Notes to the Financial Statements (Footnote 14) found in the County's fiscal year 2008 CAFR.

By requiring local governments to account for OPEB costs, has GASB helped the public sector to avoid future collapses of OPEB plans like those seen in the private sector? To what extent has the magnitude of projected OPEB costs, calculated by actuaries, caused local governments to curtail benefits, that otherwise would have continued? These questions, as well as others related to GASB's OPEB standards, will be studied, debated and written about for years.

By Mike Post, Chief Assistant County Auditor—Accounting Division

Hurricane Season and the Accounts Payable Claims Processor-through Hail or High Water...

Through Hail or High Water – in Accounts Payable, invoices must be processed, payments must be issued, and the Commissioners Court List must be prepared. (Or something along that

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Accounting Division

WHAT'S OPEB?

Find the answer on page 1.

HURRICANE SEASON AND THE ACCOUNTS PAYABLE CLAIMS PROCESSOR—THROUGH HAIL OR HIGH WATER...

Find out the procedures followed by Accounts Payable during potential natural disasters. See Page 1.

WHAT IS A PAFR?

Find the answer on page 3.

YOU'RE ON THE ACCOUNTS RECEIVABLE TEAM

What do you mean that I'm on the Accounts Receivable Team...I work for a different department. See page 4.

UNCLAIMED PROPERTY

Do I have unclaimed property? If the answer is yes, find out how to claim the property on page 5.

Audit Division

ASK RICHARD

Payroll advice and questions answered. See page 6.

MONITORING THE TAX OFFICE

Did you know that the Tax Office is audited by the Auditor's Office? See page 6.

IS THERE A PROCEDURE OR FORM FOR THAT?

How do you ensure that the latest version of a procedure or form is being used? Check out page 7.

A HIGH LEVEL VIEW OF SAMPLING FROM AN INTERNAL AUDIT PERSPECTIVE

Is your department aware of sampling techniques used by the Auditor's Office in performing audit procedures? See page 8.

WHO DOES WHAT, WHY IS IT IMPORTANT?

Are you aware of internal controls within IFAS that must be maintained and enforced? See page 9.

COUNTY AUDITOR'S OFFICE EMPLOYEES SERVICE ANNIVERSARIES

Find out which Auditor employees have reached their anniversary milestone on page 10.

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line.)

Actually that statement is true; we are all responsible for paying vendors on time and preparing a Commissioners Court List regardless of the circumstances. How can we achieve this goal through such a scenario you ask? Through careful planning and making sure our work is current.

How can we be expected to do that in the event of a disaster? We would certainly never consider putting our employees' safety at risk. Your department claims processor will not be rowing to work during a hurricane to process your invoices. We have come pretty close to that during some floods, though. However, by proactive planning and current processing, we can effectively respond to potential emergency situations.

Every year in June, the Accounts Payable Department updates our Emergency Contingency Plan and our employee contact list. We meet and review our emergency procedures, share emergency management information with our employees, and ensure we have adequate supplies on hand. Employees are versed in the Accounts Payable response drill to meet a pending disaster.

Of course, the best plan to prepare for an emergency is to ensure the work is current and the workstation is well organized. Departments and vendors can also help make sure invoices are paid by the due date by submitting and approving their invoices timely. The schedule for submitting invoices for payments can be accessed on the Auditor's Intranet website under the Accounting Division Accounts Payable Invoice Processing Schedule. And we can't stress enough the need to stay current - remember that Tropical Storm Allison developed in one afternoon. Last year, Hurricane Humberto was notable for developing from a tropical depression to a hurricane within 19 hours – and most of its intensity developed right before landfall. It is a lot easier to meet an emergency, if our "house" is in order.

Accounts Payable may actually begin preparing for a hurricane or extreme weather event days before an official watch or warning is issued. Claims processors are instructed to expedite invoice processing, and additional time may be worked to

prepare. Department contacts may receive an email reminder or schedule update, sometimes frequently. It does not mean that Accounts Payable has an inside tract and declared "Hurricane Fred" will be hitting Houston if you receive such a notice – so don't panic. This means that we are keeping an eye on a possible development and starting to prepare. We also need your help, too. It is important for your department to be current with invoice submittals and IFAS invoice approvals. This allows Accounts Payable to process checks and direct deposit payments to vendors in advance, in addition to preparing a preliminary Commissioners Court List. If a watch or warning is issued, you will receive notice by email and by phone of any schedule updates.

Departments can also assist in planning by submitting an emergency contact number and location if one exists for your department. It is also important to maintain a close working relationship with your Accounts Payable claims processor. Accounts Payable does not only process invoices and issue checks – we also sign tax department checks, connect utilities through the various entities, and approve travel through the county travel agent. Needless to say, Accounts Payable must be informed of developments that impact any of these duties.

After an emergency has passed, Accounts Payable employees are advised to keep abreast of weather events and building re-openings through the local media. The Accounts Payable supervisor will also notify their employees of any developments. The office phone numbers of the Accounts Payable director Ronnie James and supervisors Debi Ferraro and Pat Stokes will also be updated to notify callers of office developments. Once office operations have resumed, the department contacts and vendors (if necessary) will be notified. It is difficult to predict an impending disaster. However, by maintaining a current work status and open communication, we should be able to meet almost anything that mother nature has thrown our way!

By Debi Ferraro, Accounts Payable Supervisor

What is a PAFR?

The County is required to prepare a Popular Annual Financial Report (PAFR) annually. The PAFR provides a snapshot of the County's financial performance and major initiatives as well as an overview of trends in the local economy. It also provides a more easily understood financial report and conveys to the citizens of Harris County that we are committed to keeping them informed of the County's finances and that we are maintaining our accountability in all respects for the receipts and expenditures of the public funds.

There are nine sections in the PAFR which include the following:

- A Letter to the Citizens of Harris County
- Profile of Harris County
- The Harris County Auditor's Office
- Economic Outlook for Harris County
- Your Harris County Government
- Financial Policies and Major Initiatives
- Financial Position Statement
- Financial Activity Statement
Harris County Elected Officials.

The Letter to the Citizens of Harris County section is from Barbara J. Schott, CPA, Harris County Auditor, in which she gives an overview of what the PAFR is, where the PAFR is derived from, what the PAFR includes and encourages the citizens of the County to review the PAFR and convey their concerns and recommendations to the County.

The Profile of Harris County section gives a brief history of the County, the County's geographic location and population and services offered by the County.

Did you know that Harris County used to be known as Harrisburg County?

Did you know that Harris County grew 14.3% in population from the 2000 census to mid-2006?

Did you know the range of services provided by the County are determined by what the Texas Constitution and Statutes allow?

The Harris County Auditor's Office section identifies the entities which make up Harris County. They are Harris County, Toll Road Authority and Harris County Flood Control District. It also defines the responsibilities of the County Auditor to these entities and identifies the divisions and the underlying functions of each division: executive, accounting and audit.

The Economic Outlook for Harris County section identifies the industry "*flavors*" that make Harris County what it is today. This broad spectrum of industry is continuously diversifying making room for new "*flavors*". This section provides a brief snapshot of where we've come from and where we are going. Harris County is making dreams that seemed impossible at one time come true.

Your Harris County Government section provides an organization chart for Harris County as well as a chart of employees by function for the year. What function do you think has the largest number of employees? If you guessed Administration of Justice you would be 100% correct. Their employees represent 57% of all employees hired by Harris County. County Administration comes in second place at 18% (PAFR for the fiscal year ended February 28, 2007).

Financial Policies and Major Initiatives section defines the financial policies and major initiatives with actual charts providing a snapshot of Long Term Bond Ratings, Cash and Investments and Major Projects. Long Term Bond ratings are the ratings assigned to Harris County whose continuing goal is to upgrade our debt rating in order to get a better Debt interest rate. Cash and Investments are compared current year to prior year and is broken down by the types of investments that the County has established in their policies and procedures that enhance opportunities for prudent and systematic investment of County funds. The major initiatives

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provide the plans and major projects by facility and estimated cost that the county is planning to engage in. Overall the County has to maintain compliance with all financial policies and procedures in all of these areas.

Financial Position Statement section is known in accounting terms as the "*Statement of Net Assets*" which presents the financial condition of the County at a specific point in time. It compares the current year to the prior year at a glance and is derived from information presented in the Harris County's Comprehensive Annual Financial Report ("CAFR"). This statement is a condensed version from the CAFR and does not include details presented in the CAFR, footnotes or discrete component units of the County. This section includes various pie charts such as Capital Assets, Long Term Debt and Bonds Payable which provide a more visual presentation.

Financial Activity Statement section known in accounting terms as the "*Income Statement*" provides a record of funds received and spent during the year. It also provides an explanation of specific resources and services. It compares the current year to the prior year at a glance and is derived from information presented in the Harris County's Comprehensive Annual Financial Report (CAFR). This statement is a condensed version from the CAFR and does not include details presented in the CAFR, footnotes or discrete component units of the County. This section includes various pie charts such as Resources Received, County Ad Valorem Tax Rates and Services Rendered which provide a more visual presentation.

Harris County Elected Officials sections provide a list of Commissioners Court, Sheriff, District Attorney, County Attorney, Tax Assessor/Collector, District Clerk, County Clerk, County Treasurer and the District Judges at the Civil Courts, Criminal Courts, Family Courts and the Juvenile Courts level.

The latest PAFR is available "*online*" by accessing the County Auditor's web site, <http://www.co.harris.tx.us/auditor>.

By Edith Ellis , Capital Assets Manager

You're On the Accounts Receivable Team

During Fiscal Year 2008, the Accounts Receivable Department of the Auditor's Office generated 54,289 invoices totaling \$269,756,004. Invoices represent amounts that are owed to the County for services, sale of assets, fees and various other activities. An invoice that has not been paid is considered an accounts receivable to the County.

The Accounts Receivable Department is responsible for creating invoices for virtually every County department, maintaining accounting data related to receivables and assisting departments with collection efforts.

Assistance is needed in the following areas from all County Departments to ensure that receivables are recorded in accordance with standard accounting guidelines and all amounts owed to the County are received:

Identifying Agreements That Result In A Receivable

The Accounts Receivable Department monitors Commissioner Court agendas to identify contracts and other items that could potentially result in an amount owed to the County. However, the best way to ensure that this is accomplished is for County departments to inform the Accounts Receivable Department when entering into a contract or other agreements that might result in amounts owed to the County. Once these situations have been identified, the Accounts Receivable Department can assist departments by ensuring that amounts due the County are billed and outstanding amounts are monitored.

Reporting Changes To Existing Contracts Or Agreements

The Accounts Receivable Department should be notified whenever an agreement has been modified or terminated. This is particularly important when it appears that a contract has been "bought out" or assumed by another party.

Collection Efforts

In accordance with Accounting Procedure A.28,

Accounts Receivable Policy Statement, County Departments are also involved in collecting an accounts receivable if it was originated by them. The Accounts Receivable Department supports the collection efforts of County Departments by monitoring and reporting invoices that are past due, and by frequently having direct contact with customers. The County's Accounting Procedure A.28 currently requires that County Departments take the appropriate action regarding delinquent accounts to include, but not limited to, notifying the customer of delinquent accounts, assisting in resolving issues, terminating service, and providing the County Attorney with the information to collect delinquent accounts.

To enhance their abilities in these areas, departments are encouraged to request access to accounts receivable data in IFAS. The following is some of the information that can be made available to departments:

- Aged Delinquent Customer Accounts Report
- Customer Account Activity – Detail Level
- Customer Account Activity – Summary Level
- Open/Paid Invoices
- Customer Account History, etc.

The Accounts Receivable Department will provide brief training sessions to departments interested in accessing this data.

By Mel Trammell, Director of Grants and Accounts Receivable Accounting

Unclaimed Property

Unclaimed Property is defined as property held by your office that belongs to another owner. AND...You have had no contact with the owner for three years. AND...The location of the owner is unknown.

Unclaimed Property is often confused with Escheated Property. In Texas, the only property that is escheated is probate property. Probate property must be claimed by filing suit in the District Court of Harris County or it will escheat to the state. All other property is considered Unclaimed Property. This property can be claimed

by the owners at anytime and will also be available for the children, grandchildren or more distant heirs if the owners have never claimed that property.

Chapter 76 of the Texas Property Code requires each county and municipal jurisdiction to file two unclaimed property reports for each year. One report for individual properties valued at \$100 or less must be sent to the County Treasurer. The second report for properties valued individually at greater than \$100 must be sent to the State Comptroller. These reports are due November 1st of each year and contain a listing of all properties abandoned for greater than three years. The Auditor's Office reports all County Fee Officer checks outstanding for greater than three years. The exception are checks payable to people/organizations that are known to the County such as HISD, HPD, and local law firms. Reportable checks include District Clerk refunds, cash bonds, escrow funds, and certain restitutions.

The County Treasurer and State Comptroller must maintain a database of these properties in perpetuity, as abandoned property must be available until claimed. The Auditor's Office must keep their records until the 10th anniversary of the reportable date of the property.

During the calendar year following the filing of the property reports, the State Comptroller and County Treasurer are required to publish a notice of all property owners and the city of their last known address. Property owners realizing that they have unclaimed property may then file a claim with either the State Comptroller or County Treasurer. In order to maintain the integrity of the database, once the property is claimed, it still cannot be eliminated from the database. Each record must stay, indicating that the property has been claimed. Documents for paid claims should be kept on file permanently.

As stated initially, this responsibility has no end, and the property records must always be accessible and available for audit or review.

Do you have unclaimed property at the State of Texas? You can check by viewing the State Comptroller's website at <http://www.window.state.tx.us>.

By Michael O'Barr, Supervisor of Bank Reconciliations

Ask Richard

Hey Richard, what is the minimum wage, I heard it recently went up?

The federal minimum wage has increased and will be increased in a three stage process mandated by the Fair Minimum Wage Act of 2007. On July 24, 2007, the federal minimum wage became \$5.85 per hour. Most recently on July 24, 2008, the minimum wage increased to \$6.55 per hour, the current level. Finally, next year on July 24, 2009, the minimum wage will increase to \$7.25 per hour.

If you are a "*nonexempt*" employee, you are covered by the federal Wage-Hour law, or Fair Labor Standards Act. This law requires an employer to pay you at least the stated minimum wage for all the hours you work, and extra overtime pay (at the rate of 1 1/2 per hour) if you work more than 40 hours in a single workweek. There are special provisions for state and local government employers such as the County which allows for the accrual of Compensatory Time for hours worked over 40 in a single workweek by nonexempt. Once the Compensatory Time balance for a nonexempt employee reaches 240 hours, we must pay you for overtime hours in money.

If you are an "*exempt*" employee you are not covered by the Fair Labor Standards Act provisions for minimum wage. However, a recent study of all employees pay at Harris County showed that everyone's pay rate was above the \$6.55 per hour minimum. Harris County does allow exempt employees to accumulate Compensatory Time up to 240 hours.

Your department head has determined if your job functions fall within the definition of an exempt or nonexempt employee.

By Richard Foisner, Director of Payroll Audit

Monitoring the Tax Office

You could say that the Tax Assessor Collector's Office (Tax Office) is one of the vital departments in Harris County. The Tax Office's duties affect every citizen in the County. Did you remember to pay your taxes by January 31st? Is it time for your automobile registration renewal? Are you wondering why your favorite watering hole is no longer in business? What happened to my favorite arcade machine? Are room rates different than the amount quoted on the internet? "*But I registered to vote a long time ago!*"

The Tax Office collects Property taxes, Automobile fees, Alcoholic Beverage fees, Coin Operated machine fees, Hotel Occupancy taxes and is the voter registrar for Harris County.

Property taxes help fund public schools, city streets, county roads, police, fire protection and many other services. The Tax Office is responsible for collecting, recording and disbursing property taxes and maintains approximately 1.5 million tax accounts and collects property taxes for more than 65 taxing entities, with new ones being added frequently. For the 2007 tax year, the Tax Office collected over \$3.9 billion in property taxes through June 30, 2008. Of that amount, \$960 million is County property taxes. Property taxes are a large portion of the County's budgeted revenue. The Harris County Tax Assessor-Collector's Office also processes approximately 3.2 million vehicle registrations and 940,000 vehicle title transfers in Harris County each year.

With such a huge financial responsibility, you may wonder who monitors the Tax Office. Pursuant to Local Government Code Chapter 115, the County Auditor shall carefully examine and report on all reports that are about collections of money for the

county and that are required to be made to Commissioner's Court. At least once a quarter, the County Auditor shall check the books and shall examine in detail reports of the County Tax Assessor-Collector, the County Treasurer and all other officers. The Compliance Audit Department-Tax Audit Section is responsible for auditing each of the collection areas noted above. Due to the amount of funds collected and number of transactions, a majority of our time is spent on the property tax and automobile collections. The other collection areas are reviewed on a rotating basis. The review begins with the examination of the laws and statutes found in the Vernon's Texas Statutes and Codes.

Based on the laws and statutes mentioned above and audit standards, an audit program is prepared. Each collection area has its own audit program. The audit program assures us that the procedures and reports we review are focused on the most important aspects of the collections. A list of the reports needed for the audit is sent to the Tax Office. The Tax Office places the requested reports on an intranet site established for the Auditor's Office. This site has proven to be a timesaver and has cut down the need to transport documentation from one building to another.

Now the work begins. We start with the tracing of a sample of bank deposits to the individual cashier reports, and daily and monthly collections reports. Adjustments and corrections are examined and documented. Transactions are tested to assure that the proper amount including penalty and interest was collected. Special collections such as online payments, credit cards, and collections from the substations and other satellite locations, voids and insufficient fund transactions are traced from the bank statement to a collection report. The sampled transactions are traced to postings in the Tax Office's Accounting System-(ACT.) The allocation of the collections to various taxing entities (County, State, schools, etc.), are verified. Disbursements of all funds collected are verified to bank deposits and collection reports. The County and Flood Control collections are traced to the County's Financial System (IFAS).

Special audit steps for Tax Collections are performed. Property valuations and tax levies are

reviewed to verify that the values agree to the Harris County Appraisal District's records and the calculation of the levy is correct. For Automobile and Occupation collections, those special audit steps performed include periodic review of inventory stickers and permits. Surprise cash counts are performed at the Tax Office substations in order to verify the change funds on hand.

Schedules and workpapers are prepared to document the results of our review. The Tax Office is contacted to resolve any questions regarding the results. The Auditor's Office cannot control the various taxes and fees being charged, as that is set by state statutes, but we can assure you that we doing our best to see that the fees and taxes are properly reported and safeguarded.

A person doesn't know how much he has to be thankful for until he has to pay taxes on it.

Author Unknown

By Bettie Hines, Supervisor of Tax Audit

Is There A Procedure or Form for That?

The County Auditor - Systems & Procedures Department (S&P) is responsible for proceduralizing County accounting processes and related document flow between departments. Specifically, in accordance with Local Government Code §112.002, the County Auditor is responsible for prescribing the system of accounting for the County. Over the last two calendar years, S&P issued a total of over 130 new and revised procedures and over 100 new and revised forms. But how are department users made aware of new and revised procedures and forms? On a quarterly calendar basis, S&P prepares a summary email of all new, revised, and/or rescinded procedures and forms for the preceding three months. This email is sent to a list of select department liaisons throughout the County. It is then the responsibility of each liaison to channel this email or applicable procedures

and forms to those in their department that perform the functions to which the procedures and forms relate.

Auditor procedures and forms are available for online review and download on the Auditor's Intranet [procedures](#) and [forms](#) pages. Although many users download copies of procedures and forms to their computer for regular use, the Auditor's Intranet should be checked periodically to ensure that the latest version of the procedure or form is being used.

In addition to S&P's quarterly update email, the email content is published on the Auditor's Intranet [What's New>On Our Site](#) page by calendar year and quarter. S&P also provides specific [online "live" training](#) for a select procedure taken from the email list.

If you know of someone that should be receiving this quarterly email or someone that no longer needs to be receiving it, just send an email to one of the Systems & Procedures staff and we'll update our distribution list.

By Steve Hoza, Senior Analyst, Systems & Procedures

A High Level View of Sampling from an Internal Audit Perspective

Internal Auditors use sampling techniques in order to draw conclusions regarding a population of transactions or a specific type of transaction of interest within a population. There are many books written on this subject and entire chapters of text books have been written on the subject of audit sampling.

The goal of this short article is to provide high level information regarding this area and to include some information as to an approach that Harris County Auditor's Office Audit Services Department may use in performing audit procedures. This may assist in increasing your understanding should your department be selected for an audit.

A risk based audit approach is used for

performing our engagements as we try to focus on critical controls. The Business Process Risk Assessment (BPRA) is a template used to identify specific risks associated with the department/business process being audited and controls in place to mitigate the risk. In order to perform efficient and effective engagements, it is not possible to identify and document all the risks and controls associated with a department/business process. As such, the audit team's primary focus is identifying and documenting the critical and important controls and risks.

After the critical controls are identified and risks are assessed, audit procedures may be designed to test transactions using audit sampling techniques. With respect to audit sampling, there are two general approaches, one is non-statistical sampling and the other is statistical sampling. Both approaches require the auditor to use professional judgment in evaluating sampling approaches. International Standards for the Professional Practice of Internal Auditing, established by the Institute of Internal Auditing, require the auditor to exercise due professional care by considering:

- Extent of work needed to achieve the engagement's objectives.
- Relative complexity, materiality, or significance of matters to which assurance procedures are applied.
- Adequacy and effectiveness of risk management, control and governance processes.
- Probability of significant errors, irregularities, or noncompliance.
- Cost of assurance in relation to potential benefits.

The size of a sample depends on the objectives of the test of controls and is influenced by the standard noted above, among other factors. In recent years, with the increase in information systems capabilities, special software has been created to test specific conditions of entire populations of transactions. This in affect, allows auditors to use automation to test the whole populations of transactions. In many cases

automated audit techniques can be completed in less time than if a sample of transactions is used. All Audit Services staff have this special software (called Audit Command Language/ACL) which we use in many of our engagements. An auditor that is proficient with ACL can perform testing with accuracy and speed. In the next issue of the Auditor's Office newsletter, additional information concerning types of sampling, when they are used and sampling risk will be discussed.

By Mark Ledman, Director of Audit Services

Who Does What, Why Is It Important?

Previous Auditor newsletters have included articles discussing management's (both elected and appointed officials) responsibilities for the implementation and monitoring of internal controls relating to the financial activities conducted within their offices. Readers of past newsletters and those knowledgeable of County government should also be familiar with the Auditor's responsibility for prescribing the accounting system used by the County and its departments (Local Government Code section 112.002). Under this authority, the County Auditor has issued numerous policies and procedures that document the processes for handling various financial related activities within the County as well as a separate Internal Control Manual. These policies and procedures are considered part of the County's internal control process and are available under the Manuals tab on the County Auditor's Intranet website, <http://www.aud.hcintranet.net>.

One policy relating to the internal controls within the County's financial accounting system (IFAS) that deserves some individual attention is procedure O.6, IFAS Security Policy. This policy discusses what are known as access controls. Specifically, it addresses the authorization aspect of access controls wherein a certain combination of a user ID and password grants authorization to access IFAS information and process transactions. Procedure O.6 identifies the policies for establishing and maintaining user ID's and passwords relating to the access controls and

covers both the operating system and the IFAS application itself. The IFAS access controls are maintained by the Information Technology Center (ITC), and are in addition to and secondary to the access controls used to grant access to the County's network, also maintained by ITC.

To help ensure that IFAS access controls are properly maintained and enforced, procedure O.6 also includes a periodic review of the IFAS access that is assigned to a department's employees. This review is performed by ITC on a rotating basis in a manner to include a review of each department at least once every three years. The review is designed to ascertain whether each user is still performing the job functions indicated on the user's request for access. In addition, such a review provides management with some assurances that their intentions are being carried out. Departments with high turnover or with frequent job reassignments may want to consider having such a review performed more routinely in order to reduce the chance of having missed personnel changes.

How does this relate to Who Does What, Why Is It Important? Access controls help define the segregation of duties for the processing of transactions within IFAS – Who Does What. Segregation of duties is considered a preventative control and is management's attempt to deter or prevent undesirable events from occurring. A proper segregation of duties helps reduce the risk of both erroneous and inappropriate actions. Through a proper segregation of duties, management attempts to ensure that no one person has the ability to initiate, record, approve, reconcile, handle assets, and report on a given transaction – Why Is It Important.

By Harland Maisel, Manager of Continuous Auditing

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	<u>Length of Service</u>	March	<u>Length of Service</u>	June	<u>Length of Service</u>
Carolyn Helm	32	Pat Stokes	32	Mary Jo Zalesky	29
Curt Weller	26	Debi Ferraro	25	Wayne Comeaux	24
Brenda Kirklighter	21	Patricia Mata	8	Harland Maisel	22
Wendee McCain	17	Teena Ozain	5	Linda Juarez	19
Janet Norstrom	14	Cynthia Smith	4	Donna Godair	18
Maggie Cauley	11	Stacey Wilson	4	Jeffrey Nesheim	5
Martha Rowell	11	Calvin Clark	3	Cassandra Smith	4
Dora Frias	11	Tawana Greene	1	Nancy Barrientos	4
Sheli Ruis	9	Ronique Patterson	1	Walter Hammann	3
Timothy Leonard	8	Mel Trammell	1		
Vicki Cash	8			July	
JoEllen Lamb	7	April		Leslie Pope	24
Candice Kendall	5	Jason Compion	30	Tammie Sonnier	18
Carol Market	5	Elizabeth LeBlanc	10	Julie Wither	8
Jose Mendoza	5	Nha Nguyen	6	Michael O'Barr	8
Cristina Gonzales	3	Brenda Tucker	5	Tom Ngo	7
Tijuana Smith	3	Mark Ledman	2	Lucas Harp	6
February		Darlene Taylor	2	Cynthia Acosta	2
Yolanda Anderson	22	Aleta Chambers	2	Wai Leung	1
Liz Calhoun	20	Leticia Quiroz	2	Ashley Foster	1
Pamela Mayon	18	Barbara Lowe	1	Erik Gonzalez	1
Anna Spalding	8	Tamara McWilliams	1		
Cynthia Dowers	7	Arvis Harris	1	August	
Filomeno Vioria	7	Pat Longoria	1	Debra Smith	25
Judi Carter	6			Trina Cheney	24
Veronica Sanchez	6	May		Stephen Hoza	19
Terry Foster	5	Tommy Jenkins	28	Ronnie James	13
Clarice Brown	4	William Erb	20	Christopher Casas	12
Courtney Leigh	4	Cassandra Davis	11	Michael Post	12
Ronald Foster	3	Gwendolyn Foy	9	Sophia Montgomery	9
Sylvia Mercy	1	Leovigilda Genova	8	Tracie Wortham	9
		Rosa Trevino	8	Barbara Schott	8
		Nicholas McGee	5	Mohammad Haroon	8
		Sophana Ven	3	Demetrice Collier	6
		Stacey Clingaman	2	Evonda LeBlanc	3
		Tanya Williams	1	Betty Lew	2
		Edith Ellis	1	David Tish	2

Congratulations to each of YOU!!!



Executive Division

County Auditor
Executive Administration
Human Resources

Barbara J. Schott, CPA
Martha Rowell
Buddy Hammann

Accounting Division

Chief Assistant County Auditor
Accounts Payable
Grants & Accounts Receivable
Financial Accounting
Revenue Accounting

Mike Post, CPA
Ronnie James
Mel Trammell
Carol Market, CPA
Debra Smith, CGFM

Audit Division

Chief Assistant County Auditor
Audit Services
Compliance Audit
Continuous Auditing
Payroll Audit
Systems & Procedures

Steve Garner, CPA, CFE
Mark Ledman, CISA, MPA
Wayne Comeaux, CIA
Harland Maisel, CPA
Richard Foisner, CPP
Janet Norstrom, CPA

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Barbara J. Schott, C.P.A.
Harris County Auditor
1001 Preston, Suite 800
Houston, Texas 77002