



# The Harris County Auditor's Office Newsletter

Barbara J. Schott, CPA · County Auditor

December, 2006

## Grants and Accounts Receivable Accounting Department Formed

Recently, Grants Accounting was merged with the Accounts Receivable Department to form the Grants and Accounts Receivable Accounting Department. The director of this new department is Carol Market. Carol is a CPA with an MBA degree and has been Manager of the Accounts Receivable Department since 2003. Assisting Carol in the management of the department are Anthony Bacarisse, heading Grants Accounting, and Ron Foster, heading Accounts Receivable. Anthony, who has been with Harris County since 1989, continues in his role as Manager of Grants Accounting. Ron Foster is a CPA with an MBA degree and has been employed as an accountant by the Auditor's Office since February 2005.

Combining grants accounting and accounts receivable responsibilities into a single department is a logical combination since both groups generate billings, monitor receivables and ensure compliance with financial provisions of contracts and various agreements. The new Grants and Accounts Receivable Accounting Department should enhance the Auditor's Office capability to provide timely service to departments receiving grants or generating receivables. Carol, Anthony, and Ron would be pleased to answer any questions related to their department and the services they provide. They can be reached through email or by phone as follows.

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By Mike Post, Chief Assistant County Auditor—Accounting Division

## Revenue Collections

Want to know why a particular type of revenue is collected or if there is a revenue code for what you collect? What is the current rate structure? What is the Legal Authorization that the County has to collect the revenue? Then look no further!!! The **Revenue Manual** is your answer. This tool can also help your department determine your **Revenue Estimate**.

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### Accounting Division

**GRANTS AND ACCOUNTS RECEIVABLE ACCOUNTING DEPARTMENT FORMED** Is this a logical combination? See Page 1.

**REVENUE COLLECTIONS** Find out the proper revenue object codes for your department. See page 1 for more information.

**FREQUENTLY ASKED QUESTIONS BY COUNTY DEPARTMENTS AND VENDORS** Need information on the person to contact in Accounts Payable. See page 2.

**CAPITAL ASSETS vs NON-CAPITAL ASSETS** Is there a difference? See page 3.

**DOES THE AUDITOR NEED INFORMATION FROM YOUR DEPARTMENT?** Find the answer on page 4.

### Audit Division

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

**DASHING THROUGH THE WEB**  
How would you like to save gasoline, mileage on your vehicle, eliminate standing in long lines and beating the holiday crowds. See page 5.

**NEW AUDITOR'S INTRANET LAUNCHED TO ASSIST COUNTY EMPLOYEES**  
An improved online resource for helping County employees. See page 6.

**CONTINUOUS AUDITING AND INTERNAL CONTROLS**  
Does IFAS provide assurance that information is reliable, assets are safeguarded, and the County complies with applicable laws and regulations. See page 6.

**WHO AUDITS THE AUDITOR?**  
Learn about the professional standards governing the Auditor, our recent audit and findings on page 7.

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



How does the Auditor's Office gather all of this information? We're happy to say that it has become a more automated process than in years past. The various departments enter this information into the IFAS BID module every November when preparing their Revenue Estimate. This is our second year to use the IFAS BID module for the revenue estimate process.

Revenue Monitoring uses this valuable information to compile the Revenue Manual and to determine the Available Resources for the County departments.

The **Revenue Manual** is posted on the Auditor's Office intranet website, [www.aud.hcintranet.net](http://www.aud.hcintranet.net). It's located under Manuals and the Revenue Manual link. Searches can be performed by revenue object code or revenue title.

Revenue Estimates from IFAS can be printed using the CDD report named BD\_FORM\_323. It reflects what was entered into the BID module for revenues only.

The **Final Estimate of Available Resources** is also posted on the Auditor's internet website. <http://www.co.harris.tx.us/auditor/>. It's located under Financial Statements and Reports.

Here are the broad revenue categories that are detailed in the Revenue Manual with examples.

#### **TAXES**

Ad Valorem Taxes, Occupational taxes

#### **INTERGOVERNMENTAL**

Federal Inmates, City/Other, State-Indigent Defense

#### **CHARGES FOR SERVICES**

Fees: Patrol Services, Fire code permit, Wrecker ID, Fees of Office

#### **FINES**

Bond Forfeitures, Truancy, Criminal Fines

#### **MISCELLANEOUS**

Reimbursements, Late Charges, Recycling, Security Badges, Rent

#### **INTEREST**

Interest and Interest on investments

#### **GAIN ON SALE OF INVESTMENTS**

Sale of Real Property

If you have questions about any of the information contained in either the Revenue Manual or the Revenue Estimate Document, please contact Debbie Smith at (713) 755-4424 or Tammie Sonnier at (713) 755-8221.

By Tammie Sonnier, Manager of Revenue Forecasting

### **Frequently Asked Questions by County Departments and Vendors**

**T**he mission statement of Accounts Payable (AP) is "To Effectively and Efficiently Pay Vendor Invoices Within the 30-Day Time Limit in an Accurate and Timely Manner". AP is comprised of 37 employees and processes approximately 319,000 invoices per year. In addition, AP employees are required to answer various types of questions from county departments and vendors. Below are some of the most frequently asked questions.

#### **County Department Questions:**

**Question – Why can't I pick up a check early if the travel expense was already approved by Commissioners Court?**

**Answer –** According to state statute, all payments must be approved by Commissioners Court before release. Also, checks are no longer issued to county employees. Accounts Payable reimbursements to employees are processed by direct deposit and transferred electronically to the employee's bank account.

**Question – Why is my department contacted so often by AP concerning past due invoices?**

**Answer –** Delinquent invoices affect the entire county. Vendors expect to be paid timely for

services or goods that are satisfactorily provided. Vendors can choose not to renew contracts, increase their prices with new contracts, or cease delivery of goods or services to the entire county if non-payment occurs.

The department must also ensure goods and services are satisfactorily received, invoiced, and paid timely. Accounts Payable is responsible for ensuring invoices are paid timely, according to state statute, and will communicate with county departments regarding this requirement.

***Question – Why should vendors direct their invoices to Accounts Payable for payment?***

*Answer* – With some exceptions, invoices must be directed to Accounts Payable to initiate the payment process. Invoices are imaged and processed through the IFAS system. The IFAS system tracks events and issues related to the invoice payment process, the purchase order, and even all payments to vendors. The IFAS process provides monitoring and performance tools to ensure the invoice is paid in an accurate and timely manner.

Invoices that are sent directly to the requisitioning department have actually been found to delay the payment process. To comply with state statute and avoid late fees, the vendor should be submitting invoices directly to the Accounts Payable Department. Accounts Payable is also working with vendors to receive invoices electronically to expedite the payment process.

***Question – I have missed the deadline for turning in claims to Accounts Payable for Commissioners Court. Can the claim still make the Commissioners Court List of payments?***

*Answer* - Accounts Payable will make every attempt, but cannot guarantee every claim can be processed in time due to the heavy workload usually received before court. Work deadlines are important because it allows the Accounts Payable Department time to process payments, as well as generate the Commissioners Court List and related reporting. It is important to ensure the claim(s) are submitted for processing by the deadline.

Deadlines can be found under the Accounts Payable link on the Auditor's intranet site, or by contacting your accounts payable claims processor.

Special payment issues should be communicated promptly to the Accounts Payable Director or supervisor.

***Question – I cannot find an image, what should I do?***

*Answer* – Contact the accounts payable processor to ensure the invoice was properly imaged. An IFAS AP Invoice by PEID report can be utilized to locate an image.

Also, many images processed prior to 2005 have been recently archived (removed from IFAS). Contact the IFAS Help Desk for assistance in retrieving the image.

***Question – My image viewer does not work, what should I do?***

*(Continued on page 8)*

## Capital Assets vs Non-Capital Assets

The other day I was asked “*What's the difference between a capital asset and a non-capital asset?*” For County personnel who maintain their department's fixed asset inventory, the maintenance and processing of a capital asset will not be any different than a non-capital asset. The capital asset will be listed on your inventory list, just like a non-capital asset, and you will be responsible for updating information such as a serial number and location, just as you would a non-capital asset. Transfers and disposals of capital assets are also processed in the same manner. The main difference is that the Auditor's Office is involved in the processing of additions and disposals of capital assets.

Purchases of capital and non-capital assets, when coded to certain object codes, populate the Fixed Asset Module (FA Module) in IFAS. The Auditor's

Office reviews these “*candidates*” to determine if the acquisition cost of the asset qualifies the item as a capital asset or a non-capital asset (user items). The chart below illustrates the thresholds of capital and non-capital assets as defined in Accounting Procedure A.2-1 and the Purchasing Agent’s Rules and Procedures.

Asset Type	Capital Asset	Non-Capital
Equipment, Vehicles and Animals	\$5,000 and above	\$500—4,999
Software	\$100,000	Note
Works of Art	\$1	Not Applicable

Note: Software under \$100,000 is not considered an inventory item.

The Auditor’s Office “*verifies*” capital assets in the Fixed Asset Module upon payment of the invoice by agreeing the purchase price of the asset in the FA Module to the invoice. An asset’s purchase price (acquisition cost) includes the following:

- invoice price
- installation costs
- modifications
- attachments
- accessories and any other items or costs necessary to make the capital asset usable
- ancillary costs such as: shipping, handling, training, testing, site preparation costs, and professional fees.

An in-service date and a secondary class code are also recorded in the FA Module for each capital asset. The in-service date and secondary class code are used to determine when depreciation expense begins and for the time period for depreciating the asset. Capital assets added to the inventory have a status code of TV or VE.

Disposals of capital assets are not finalized until the Auditor’s Office “*verifies*” the disposal by ensuring Commissioners Court has approved the deletion of the asset on a form 3351 or from a sale through the internet or Houston Auto Auctions. Capital assets deleted from inventory have a status code of DV.

By Emily Lam-Jones, Manager of Capital Assets

## Does the Auditor Need Information from Your Department?

The Grants and Accounts Receivable (AR) Department may be contacting your department for assistance before fiscal year end. This department is responsible for recording account receivables balances for the inclusion in the County’s Comprehensive Annual Financial Report (CAFR) in accordance with the requirements of the Governmental Accounting Standards Board (GASB) Statement No. 34. This statement applies to amounts billed by the Auditor’s Office as well as receivables billed by other departments.

Some of the required receivable information resides in discrete systems maintained by other departments including the District Clerk’s Office, the Justice of the Peace Courts, Toll Road Authority, County Attorney’s Office, etc. In many instances, downloaded information including the detail of individual balances due is required to record the proper accounts receivable balance. Several of the downloaded files are very large and contain greater than 100,000 lines of data. The Auditor’s Office analyzes the information using a software tool, (ACL), to estimate the amount that is uncollectible based on past collection patterns. Using this procedure, an “*allowance for uncollectible accounts*” is estimated and presented in the County’s financial statements. The accounts receivable balances and associated allowances are reviewed annually by the County’s external auditors.

The recording of additional receivable information is only one of the many requirements of GASB 34. The purpose of GASB 34 is to make governmental financial statements more comprehensive and more like “*business*” financial reports. The extra effort involved in complying with GASB 34 will provide financial statements that are more meaningful to the County, the general public and other financial statement users.

By Carol Market, Manager of Accounts Receivable

## Ask Richard

Hey Richard, what is Earned Income Credit?

The Earned Income Credit (EIC) is a tax credit which you'll receive in the form of a tax refund. It is a credit you can claim when you file your income tax return. If you earned less than a certain amount last year, you may be entitled to the EIC. If you don't usually file a tax return because your income is lower than the filing requirements, you have to file a return to get the credit.

Every year you can obtain information about the EIC on Copy B of Form W-2. The EIC information statement is on the back. Please refer to IRS Notice 797, *"Possible Federal Tax Refund Due to the Earned Income Credit"* for more detailed information.

You may be able to get advance payments for part of your EIC with your paychecks, instead of receiving your credit all at once when you file a tax return. To take advantage of the advance EIC you need to complete Form W-5, the Earned Income Credit Advance Payment Certificate, and turn this in to your department payroll clerk. This form takes effect immediately, and remains in force through the end of the calendar year. If you want to continue receiving advance payments during the following year, you must file a new W-5 form before the end of the first pay period in the new year.

If you think you may qualify for the Earned Income Credit, please consider consulting a tax advisor or contact an IRS taxpayer assistance representative.

By Richard Foisner, Director of Payroll Audit

## Dashing Through the Web

Many of us just don't have time anymore for holiday shopping at the malls. As our society becomes more rushed, we have given up starting the car and turned to booting up the computer. Every year the amount of shopping on the internet increases, and this year should be no different.

Shopping for county services has changed as well. In the past, if you were a customer paying for these

services, you had to make a trip to a courthouse. You could have left the credit card at home—only cash was accepted. Don't raise your hands, but how many of you remember the manual receipt books issued by the Auditor's Office? The receipts were on three pages with carbon paper between the pages. When you paid for services, you received one of those manual receipts that auditors (like me) had to add on a calculator at the end of the month.

But now those courthouse trips, like our mall visits, are becoming less common as more county transactions are being conducted online. So while you are doing your holiday shopping via the keyboard, you can take advantage of some of these county services.

Through the Justices of the Peace "WebTix" (<http://www.jp.hctx.net>) you can pay your eligible traffic ticket that you got rushing to the mall on the day after Thanksgiving. According to the Office of Court Management, this in-house developed service has disposed of more than 55,000 cases while receipting more than \$4 million in total revenue since its April 2004 inception. *"Our web services are appreciably reducing the number of people who stand in lines at the courthouse,"* says Janet Marton, staff attorney to the Justice Courts. *"Improving public service is our number one goal for website development."*

Don't overspend on PS3 games because taxes are due January 31. Can't make it to the Administration Building or lost your tax statement? The tax office has adapted the slogan "Get on line and not in line". Go to <http://www.tax.co.harris.tx.us/payonline.asp> and you're in good standing with the county for another year. While you're at the tax office website, you can avoid future traffic tickets by renewing your automobile registration (<http://www.tax.co.harris.tx.us/totexasonline.asp>).

If you received a new puppy as a holiday gift don't forget to register him at [http://www.harriscountyhealth.com/countypets2/online\\_Licensing.htm](http://www.harriscountyhealth.com/countypets2/online_Licensing.htm). If you loved that old county chair you sat on for years, you probably can buy it for yourself at the Purchasing Agent's web site at <http://www.hctx.net/purchasing>.

And finally, if you want to zip around all of those holiday drivers, you need to visit <https://eztagstore.com/default.html> and get your toll tag.

For these and many other county offices, processing transactions has changed. It is our duty in the Auditor's Office to incorporate these new methods in our cash receipting audit programs. Although the receipts are now computer generated and stored on a computer file, it's still our responsibility to ensure that they are properly accounted and recorded.

But while the manual receipt books and calculator tapes are less prevalent, they didn't go away. For several small offices, it is still the most efficient way of processing transactions. And because of that I'm getting what all auditors want this time of year—a new calculator. Now if I can only find some carbon paper.

By Wayne Comeaux, Compliance Audit Manager

## New Auditor's Intranet Launched To Assist County Employees

In October 2006, the Auditor's Office launched its new Intranet website which may be accessed from the Auditor's Internet at <http://www.co.harris.tx.us/auditor/> or directly at <http://www.aud.hcintranet.net/>. Our Intranet is accessible to County employees from County workstations.

There are several changes you will notice when you visit our new Intranet. The Auditor's Accounting Procedures and Forms are now located from the left navigation menu by selecting **Manuals>Accounting Manual or Forms>County Auditor's Forms**. The procedures Index is now divided into two sections, A-D and F-U. Instead of opening a procedure to review other procedures and forms referenced within it, now there is a *References* drop-down list available below each procedure. Just click on this drop-down list and select a referenced procedure or form to quickly access it. Federal forms such as the I-9 and W-4, and Human Resources & Risk Management required forms, are now available on a separate forms page from the navigation menu by selecting **Forms>Other Useful Forms**.

Quarterly Updates of revised, new, and/or rescinded Auditor prescribed Accounting Procedures and forms are now posted on the

**What's New>On Our Site** page, and include bulleted lists of the significant changes to revised procedures and forms. Quarterly Update emails will continue to be sent to department liaisons.

The Auditor's Office will offer new training classes in early 2007 which will be available for sign-up from the **Training** pages on the navigation menu. One new class will include brief training on new procedures/forms and revisions to existing procedures/forms. Other new classes will include more detailed training on specific procedures such as grants, procurement, and fixed assets. Available classes, schedules, and registration will all be available through the **Training** page of the site.

There is also a new page for **Fiscal Year-End Information**. This page includes posted memos, notices, documents, and forms that departments need for fiscal year-end requirements.

Please visit and browse through the Auditor's Intranet to become familiar with all of the information available that may be of assistance to you and your department.

By Steve Hoza, Senior Analyst

## Continuous Auditing and Internal Controls

In a broad definition, internal controls are the processes (policies, procedures, guidelines, and rules) put in place by management to help provide reasonable assurance that financial information is reliable, assets are safeguarded, and the County complies with applicable laws and regulations. Prior to the use of automated financial accounting systems, many of these controls were manual steps and tasks evidenced by a packet of supporting documentation (i.e. hardcopies of a PO, invoice, and receiving report), physical indication of approval and authorization (signatures and initials), reconciliations, manual computations, visual comparisons, and custodianship.

While many, but not all, of these controls are now incorporated within an automated financial system, management still is responsible for helping identify

the controls that are put in operation. The actual performance and functioning of the controls resides within the system through the configuration and setup parameters and/or custom programming established at the time the system is implemented or upgraded.

How does this translate into continuous auditing activities? During the implementation and upgrade process of the County's financial system (IFAS), many decisions are made about how the system operates, handles transactions, and the security that is allowed for individuals responsible for processing the transactions that represent the County's financial activity. Many of these decisions relate to the internal controls that help provide the assurances mentioned above.

These decisions are in turn put in place through various screens and tables utilized by the IFAS system. To put it into perspective, IFAS utilizes about 1,980 tables to store data ranging from transactional activity to configuration and setup parameters. From an internal control standpoint, the Continuous Auditing Group, with the help of ITC, evaluates the importance of the data contained in the various IFAS tables and determines which tables relate to the internal controls management has put in place. Currently, 29 such tables have been identified and are audited on a daily basis. An additional 25 tables have also been identified and are included during an upgrade process or disaster recovery testing. These 54 tables currently represent the core continuous auditing efforts related to internal controls residing in the IFAS system.

The 29 tables contain nearly 85,000 individual records that are reviewed through an automated analysis on a daily basis. The review identifies instances where changes to managements' intended controls may be occurring. These changes are brought to the applicable departments' attention for verification that the change made was actually intended and approved. This automated analysis along with other audit procedures performed by the Audit Services Group and activities performed at the individual department level help provide the reasonable assurance that financial information is reliable, assets are safeguarded, and the County complies with applicable laws and regulations.

By Harland Maisel, Director of Continuous Monitoring

## Who Audits the Auditor?

The Institute of Internal Auditors (IIA) is an international professional organization that was established over 60 years ago for the purpose of furthering the profession of Internal Auditing. The County Auditor's Office Audit Services Department follows professional standards that are promulgated by the IIA. The IIA standards are divided into attribute, performance and implementation standards. These standards provide guidance as to how the professional practice of Internal Auditing should be performed and require an external review once every five years in order to remain in compliance.

The IIA uses the following rating scale to assess an internal audit department's overall compliance with the standards:

**Generally Conforms:** Generally conforms means that an internal audit department has a charter, policies, and processes that are judged to be in general accordance with the *Standards* with some opportunities for improvement.

**Partially Conforms:** Partially conforms means deficiencies in practice are noted that are judged to deviate from the *Standards*, but these deficiencies did not preclude the internal audit department from performing its responsibilities in an acceptable manner.

**Does Not Conform:** Does not conform means deficiencies in practice are judged to be so significant as to seriously impair or preclude the internal audit department from performing adequately in all or in significant areas of its responsibilities.

RSM McGladrey, Inc. was engaged recently to perform an external review for the Audit Services Department. The review was performed by experienced internal audit personnel. The principal objectives of the review were to assess the Audit Services Department's conformity to the IIA Standards for the Professional Practice of Internal Auditing and identify opportunities to enhance work processes. RSM McGladrey, Inc. examined departmental policies, employee and client surveys, working paper files, reports, conducted interviews

and reviewed other pertinent information. RSM McGladrey identified many positive aspects about the Audit Services Department such as:

- Use of automation/technology in performing audit procedures.
- Comprehensive training curriculum developed for staff
- Certifications held by staff members.
- Comprehensive departmental procedures manual.
- Comprehensive risk assessment process.
- Comprehensive quality review processes.

RSM McGladrey concluded that the Audit Services Department "Generally Conforms" to the IIA International Standards for the Professional Practice of Internal Auditing and suggested some opportunities for improvement. Having received the most favorable opinion regarding compliance with the IIA standards, is a substantial achievement for the staff and the County.

By Mark Ledman, MPA, CISA, Director of Audit Services

### *Frequently Asked Questions By County Departments and Vendors*

*(Continued from page 3)*

**Answer** – Contact the IFAS Help Desk for assistance with your image viewer.

### **Question – Where can I obtain Auditor's Office forms and procedures?**

**Answer** - Access the Auditor's Office Intranet Site for respective forms and procedures.

### **Vendor and Department Questions:**

### **Question – How can I sign up for direct deposit?**

**Answer** – The County Auditor's Form #798, ACH Vendor Payment Authorization Agreement, may be printed by accessing the Harris County Auditor's Office internet website (vendor), or the county department may access the County Auditor's intranet site.

AP also routinely mails ACH forms to new vendors or vendors currently receiving paper checks. AP currently has over 9600 vendors enrolled in direct deposit. Our goal is to have all regular vendor payments processed by ach in the future.

Questions concerning direct deposit may be directed to the AP director or supervisors.

### **Question – How long does it take for a direct deposit to take effect?**

**Answer** – Enrollment forms are usually processed immediately upon receipt. It is important for the vendor to fully complete Form #798 and attach the proper support documentation (voided check or deposit slip).

### **Question – How will I be notified of my payment information if I sign up for direct deposit?**

**Answer** - A remittance form detailing the invoice

number, invoice amount, and Purchase Order number will be mailed to the vendor.

***Question – Why is a W9 form required for some vendors?***

*Answer* – The IRS W9 form is used as a tool by AP to confirm the vendor's name and tax identification number. AP routinely verifies the vendor name and tax ID to the Internal Revenue Service to ensure the vendor information is valid. W9 forms are required for all vendors providing a service to Harris County – AP will not process a claim for a service unless a W9 received and the information is confirmed with the IRS database.

By Ronnie James, Director of Accounts Payable

## 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.

<b>September</b>	<b>Length of Service</b>	<b>October (continued)</b>	<b>Length of Service</b>	<b>November (continued)</b>	<b>Length of Service</b>
Richard Foisner	31	Ronald Hamilton	13	Paul Wilden	6
Emily Lam-Jones	25	Judith Roberts	9	June Davis	5
Reginald Thomas	23	Erma Warner	7	Wallace Williams	5
Lula Bookman	21	Minal Kanvinde	6	David McDaniel	4
Sharlene Cate	19	Jimmie Young	4	Tonya Rose-Eby	2
Nadine Schaefer	17	Connie Sanders	3	Jennifer Pham	2
Synithia Jacquet	14	Samuel Thompson	2	Alice Kilgo	1
Jeraine Root	10	Windred Iles	1	Tanya Williams	1
Kimberly Lewis	10				
Toya Edwards	7	<b>November</b>		<b>December</b>	
Amanda Lexa	4	Donald McGee	29	Steven Garner	21
Martha Abdullahad	3	Linda Cervantes	29	Joan Lora	16
Barry Tracy	2	Bettie Hines	28	Edwin Smith	9
Gary Salamone	2	Julie Weller	22	Charmaine Madison	8
		Wanda Dewald-Green	17	Judith Sloan	7
<b>October</b>		Marlene EI	14	Linda Cowan	5
Janice Mitchell	26	Connie Kirkpatrick	10	Susan Wheeler	5
Larry Stroup	19	Craig Lang	9	Lisa Harper	1
Richard Rhoads	16	Zoraida Couto-Chamoun	8	Stephen Shields	1



The above employees of the Auditor's Office were recognized for Outstanding Achievement and/or an Anniversary milestone with Harris County at the Annual Service Awards Luncheon in October.

*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  
Accounts Receivable  
Financial Accounting  
Revenue Accounting

Mike Post, CPA  
Ronnie James  
Carol Market, CPA  
Linda Bright, MBA  
Debra Smith, CGFM

### **Audit Division**

Chief Assistant County Auditor  
Audit Services  
Compliance Audit  
Continuing Monitoring  
Payroll Audit  
Systems & Procedures

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