The Harris County

Auditor's Office

Newsletter

December 2009

Auditor's Office

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Compliance Audit

The Auditor's Office Monthly Financial Report—Between the Covers

Mike Post, CPA
Chief Assistant County Auditor—Accounting Division

Each month the Auditor's Office produces a financial report that's more than 80 pages in length. Have you looked between the covers of this report recently? If you haven't, you will probably be surprised at all the information that is being presented in a reader friendly format. Starting with the County Auditor's transmittal letter, you will find General Fund Highlights which includes high-level discussion of revenues, expenditures and cash projections.

Following the transmittal letter is an Executive Summary Section that utilizes colorful graphs and charts to illustrate trends and to compare current financial data with previous year's financial data. Some of the information in a recent Executive Summary Section includes:

1. A four-year comparison of General Fund cash and investment balances
2. Cash projections through the end of the current fiscal year
3. Actual and projected monthly revenues and expenditures for the current fiscal year
4. Property tax revenues by fiscal year since FY 2006
5. A graphical presentation of annual bonded debt service requirements from 2010 through 2048
6. Bonded debt and commercial paper outstanding balances since FY 2003

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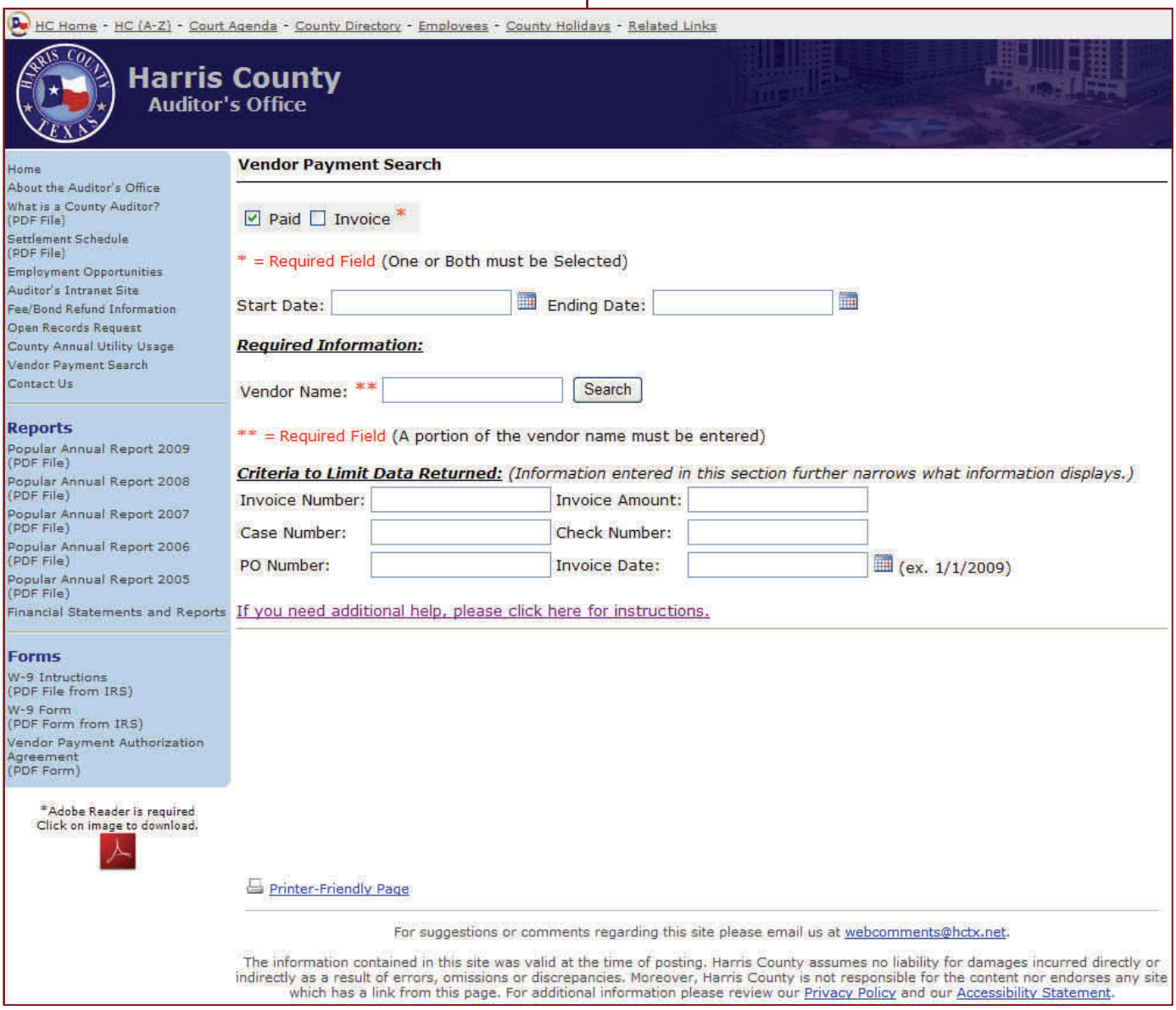
Auditor's Vendor Payment Search Website Implemented

Ronnie James
Director—Accounts Payable

The Accounts Payable Department implemented the new "Auditor's Vendor Payment Search" website. This application provides a method for employees and vendors doing business with Harris County to enter search criteria and obtain status and details about invoices and payments. The search page, accessed via a web browser is located on the Harris County home page, displays regularly updated information based on the particular criteria selected. This website not only provides a more efficient means of interaction between the County Auditor's Office and other County departments and suppliers, it also enhances transparency.

Please note that the data returned by the Vendor Payment Search is limited to three years prior to the last update. If you have questions about invoices or payments more than three years old, please contact the Accounts Payable department in the Auditor's Office (713-755-6573).



HC Home - HC (A-Z) - Court Agenda - County Directory - Employees - County Holidays - Related Links

Harris County
Auditor's Office

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Forms
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W-9 Form (PDF Form from IRS)
Vendor Payment Authorization Agreement (PDF Form)

*Adobe Reader is required
Click on image to download.

Vendor Payment Search

Paid Invoice *

* = Required Field (One or Both must be Selected)

Start Date: Ending Date:

Required Information:

Vendor Name: ** Search

** = Required Field (A portion of the vendor name must be entered)

Criteria to Limit Data Returned: (Information entered in this section further narrows what information displays.)

Invoice Number: Invoice Amount:
Case Number: Check Number:
PO Number: Invoice Date: (ex. 1/1/2009)

If you need additional help, please click here for instructions.

Printer-Friendly Page

For suggestions or comments regarding this site please email us at webcomments@hctx.net.

The information contained in this site was valid at the time of posting. Harris County assumes no liability for damages incurred directly or indirectly as a result of errors, omissions or discrepancies. Moreover, Harris County is not responsible for the content nor endorses any site which has a link from this page. For additional information please review our Privacy Policy and our Accessibility Statement.

Auditor's Vendor Payment Search Quick Reference Card

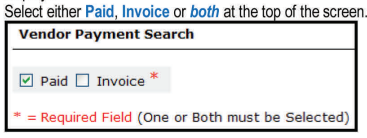
Vendor Payment Search

The Auditor's Vendor Payment Search application provides a method for vendors doing business with Harris County departments to enter search criteria and obtain status and details about submitted invoices and/or processed payments. The search page, accessed via a web browser, displays regularly updated information based on the particular criteria selected. Please note that the data returned by the Vendor Payment Search is limited to two years prior to the last update. If you have questions about invoices or payments more than two years old, please contact the Accounts Payable department in the Auditor's Office (713-755-6573).

Required Fields

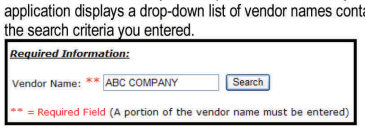
To search for a vendor payment record, follow the steps below to enter information in the required fields.

1. Enter the URL for the Vendor Payment Search application, http://www.hctx.net/auditor/vps.aspx. The screen to the right displays.
2. Select either **Paid**, **Invoice** or ***both*** at the top of the screen.



Note: **Paid** refers to invoices for which payment (a check) has been processed, while **Invoice** refers to those that have been received and entered but not yet paid.

3. Enter the **Vendor Name** (for example: ABC COMPANY). The application displays a drop-down list of vendor names containing the search criteria you entered.



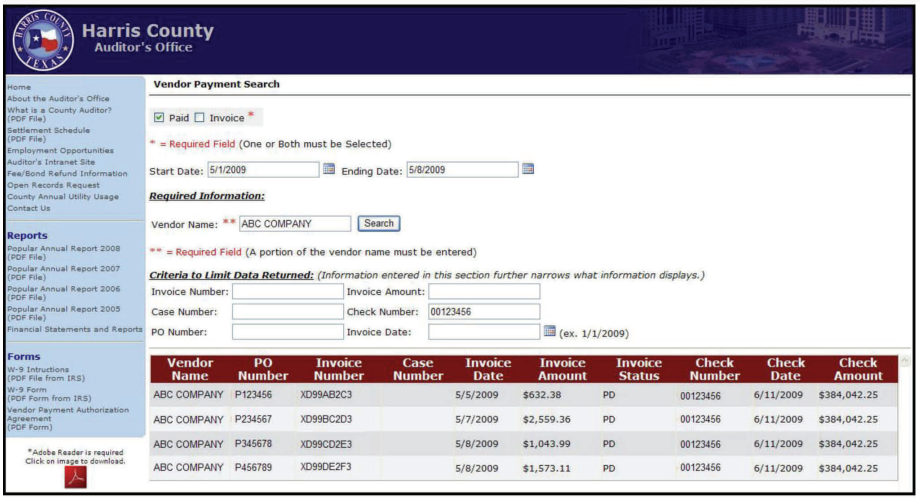
4. Select the vendor name from the drop-down list.
5. Click **Search**.

Narrow the Search Results Using Dates

If you know the date or range of dates for the payment or invoice, follow the steps below.

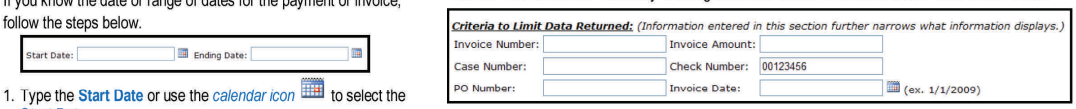
1. Type the **Start Date** or use the *calendar icon* to select the **Start Date**.
2. Type the **Ending Date** or use the *calendar icon* to select the **Ending Date**.
3. Click **Search**.

Auditor's Vendor Payment Search Screen



Narrow the Search Results Using Other Criteria

You can limit the search results by entering additional known information in the fields shown below.



1. Enter any known information into the appropriate field(s). If you know the invoice date, you can type the date (using the format shown) or use the *calendar icon* to select the date.
2. Click **Search**. Valid results are displayed in a table below the search criteria fields,.

The example above shows search results for **ABC Company**, limited to **paid** invoices dated between **5/1/2009** and **5/8/2009** and paid with check number **00123456**.

Note that the check was issued after the date range selected. The date range search refers only to the <u>invoice</u> date, not the payment date.

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What's New In Financial Accounting?

The Financial Accounting Department has a new Capital Asset Manager and new reports.

Carol Market
Director of Financial Accounting

Scott Kozara joined the Financial Accounting Section of the Auditor's Office in October. He graduated from California State University, Northridge in 1999 earning his degree in Accountancy. After he obtained his CPA license, he joined Ryland Homes where he served as an Internal Auditor and Assistant Comptroller for four years. During his tenure at Ryland Homes, he transferred from California to Texas. Scott has resided in Texas for the past three years.

Additional reports and graphs have been added to the monthly Financial Statements. The new graphs include historic, actual, and budget and/or projected cash, fund balance, revenues, and expenditures. There is also a graph of expenditures by function (i.e. administration of justice, county administration, etc). New schedules have been added that compare current year revenues and expenditures to both prior year amounts and to budgeted revenues and expenditures. These charts include an explanation of significant variances.

The Popular Annual Financial Report (PAFR) for the fiscal year ended February 28, 2009 is now available on the County Auditor's website. The PAFR is designed to present a more easily understandable financial report which includes a snapshot of the County's financial performance and major initiatives as well as an overview of financial, economic, and demographic trends.

The Comprehensive Annual Financial Report (CAFR) for the fiscal year ended February 28, 2009 was issued in July and is also available.

These reports and other financial statements and reports can be accessed from the County's website, www.co.harris.tx.us/auditor.

Accounting and Collecting for Bad Debts

Mel Trammell
Director of Grants and Accounts Receivable Accounting

County departments are responsible for having adequate controls in place to avoid the occurrence of return items on payments made to Harris County (bad checks, chargebacks on credit card payments, etc.). As with all other types of accounts receivables, County departments have the primary responsibility for collections related to return items. The Auditor's Office has been working with the District Attorney, County Attorney and the Treasurer's Office to enhance existing procedures in regards to handling these receivables. Anticipated changes to the current procedure at this time include gathering and sharing information on transactions, steps to initiate collection efforts, and a review of procedures implemented by departments that maintain internal records of return items in lieu of these receivables being maintained in IFAS.

It is important that information is gathered and maintained to be successful in the event that formal collection efforts are required. This includes critical information such as customer information, specific details on the transaction, and collections efforts undertaken by the department. In addition, the department must determine if goods or services were provided in exchange for the payment that resulted in the return item. If the department did not provide any goods or services the return item may not be a valid receivable and the return item receivable can be removed from the system.

The relationship between the timing of the provision of the goods or services by the department and the payment received from the customer can be a determining factor in deciding whether to pursue civil action or criminal action. If the payment that resulted in

the return item was received prior to the department providing the goods or services and the goods or services were provided based on the belief that the return item would clear the bank, the matter may possibly be considered theft which could involve the District Attorney's Office. This would also be the case if the payment was received at the same time the goods or services were provided. If the goods or services were provided in the past with an expectation of payment in the future, collections would be a civil matter.

If a department decides to maintain the return item receivables on the department's internal system, the department will need to develop procedures to properly maintain and report them at year end to the Auditor's Office. If the department maintains return items on the department's internal system, their procedure will need to include steps to properly account for these receivables and for submitting amounts collected to the Treasurer's Office.

Each month the Auditor's Office provides departments with the listing of their return item receivables maintained in IFAS. The departments should review the listing to ensure that it does not include return items that are invalid, that have been paid, or that are maintained on the department's internal system and not IFAS. The departments should also ensure that they are documenting any collection efforts undertaken or additional information that may be useful to collection efforts.

The Auditor's Office will provide return items that have not been paid within 60 days to the County Attorney and/or the District Attorney. The County Attorney and/ or District Attorney will consult with the respective departments to determine the appropriate collection efforts to pursue.

Harris County Revenue In the 2009 Economy—Good or Bad?

It seems that you cannot pick up a newspaper, turn on your television or computer lately without hearing bad news about the economy. But how does this affect revenue in Harris County?

Debra Smith
Director—Revenue Accounting

As of October 31, 2009, the revenue in the Harris County General Fund is approximately $ 17 million higher than a year ago. Most of this increase is from property taxes. But how are the rest of our revenue sources fairing in this economy? Some revenues are doing better than others. Here are just a few of the highlights and lowlights. Building permit revenue is significantly lower than a year ago. This makes sense at a time when new construction is down. On the other hand, revenue derived from Bingo and Mixed Beverage taxes are higher than a year ago. On a positive note, County Clerk fees, which include real property filings, are only slightly lower than a year ago – only $275,000. This is significant since this amount last year was around $ 3 million less than the previous year. Increases or stabilization in this area also positively affect other funds that receive revenue from filing fees such as the Appellate Judicial, Law Library and Records Management.

Other revenue sources of interest include:

Toll Road revenue is up $25 million over last year. This is partially due to the opening of the managed lanes on I-10 and the fact that the system was closed for a period of time last year due to Hurricane Ike.

Hotel Occupancy Taxes are slightly lower than this time last year. This has been a trend across the state. However, collections to date for the current year are higher than originally anticipated. Federal Grant funds are significantly higher than this time last year due primarily to ARRA stimulus funds flowing into Harris County.

All in all, actual revenue collected to date this year, is in

line with projections. The structure of Harris County's revenue base is primarily property taxes. The next few months will be crucial as this is when new tax revenue is collected. Will taxes collected be higher than anticipated or will the economy force property owners to postpone, or even not pay, their taxes? Stay tuned. This will give us a good idea of whether Harris County will suffer the hard times experienced across the country or make it through relatively unscathed.

Ask Curt

Hey Curt, how is comp time calculated?

Curt Weller
Director of Payroll Audit

Non-exempt or **exempt employees** can earn comp time, but the calculation can be a little confusing, so I will try to keep it simple by briefly explaining the comp time rules and providing a couple of examples.

Non-exempt employees earn comp time at time and a half for all hours physically worked over 40 hours in a workweek. If you physically work less than 40 hours in a workweek, all hours in excess of 40, including paid absences, earn comp time on an hour for hour basis.

Exempt employees earn comp time on an hour for hour basis, for hours physically worked over 40 hours in a workweek. A workweek begins on Saturday at 12:01 AM and ends at midnight the following Friday.

Since calculating comp time can be somewhat confusing, here are two examples to help explain how comp time is calculated.

Example one is for the Thanksgiving pay period in which there are two holidays. The first week of the biweekly pay period you physically work 10 hours on Monday, Tuesday and Wednesday, but are on holiday on Thursday and Friday. The second week of the pay period you physically work your normal schedule of 8 hours per day Monday through Friday, so there is not comp time consequences.

As illustrated below, earn comp time will be earned in the first week of the pay period, but it is a little tricky for non-exempt employees.

30 hours physically worked (Monday, Tuesday and Wednesday) **plus**

16 hours of paid absences (Thursday and Friday paid holiday) **equals**

46 total posted hours for week

As a **non-exempt employee,** you will earn 6 hours of comp time for the first week, but the comp time will be calculated on an hour for hour basis because you did not physically work more than 40 hours in the pay period. As an **exempt employee,** you will also earn 6 hours comp time, calculated on an hour for hour basis.

Example two is for a pay period without a holiday. The first week of the biweekly pay period you physically work 10 hours per day Monday through Thursday 10 hours and on Friday you work 4 hours and use 4 hours of vacation. The second week of the pay period you physically work your normal schedule of 8 hours per day Monday through Friday.

As illustrated below, you will earn comp time in the first week on both a time and one-half basis and an hour for hour basis.

44 hours physically worked (10 hours Monday – Thursday and 4 hours on Friday) **plus**

4 hours paid absences (Friday vacation) **equals**

48 total posted hours for week

As a **non-exempt employee** you will earn a total of 10 hours of comp time, but the 4 hours you physically worked above 40 will be calculated at time and one half (4 x 1.5=6) and the 4 hours that you did not physically work will be calculated on an hour for hour basis (4 x 1=4). As an **exempt employee** you would earn 8 hours of comp time calculated on hour for hour basis.

As we are all juggling resources and using alternative work schedules, calculating comp time can be confusing, give me a call if you need help calculating or explaining comp time.

Petty Cash and Change Funds

Petty cash fund? Change fund? What's the difference?

Joan Lora
Assistant Manager of Compliance Audit

Does your office collect money from the public? Do you sometimes get a customer who comes in with a $50 bill to pay a $10 fee? If so, you may want to seek approval to get a change fund. To get started, check out Accounting Procedure A.1-2 "Change Funds".

Does your office sometimes need to make small purchases on the spot? If so, you may want to seek approval to get a petty cash fund. Take a look at Accounting Procedure D.3 "Petty Cash Accounts".

Whichever type of fund you need, they both need to be kept in balance. Let's take a look at some tips for keeping them in balance.

Let's start with a change fund. A change fund is only used for making change for a customer's payment. For instance, if you have a $300 change fund, you should always have $300 in cash. You will want to keep an assortment of small bills and coins that total up to $300, so you can make change when a customer comes to your office with a large bill.

You may want to keep the change fund in one central place and whenever a cashier gets a large bill, that cashier would come to you to "break" that bill. If so, that central change fund should always have $300 in it. Or, you may want to break up the $300 change fund each morning and give your three cashiers $100 each to start their cash drawer. At the end of the day, each cashier's drawer should contain that day's collections plus that cashier's $100 change fund.

Either way, the $300 change fund should be counted and balanced at the end of the day and locked up overnight. Any overages and shortages should be handled immediately in accordance with Accounting Procedure A.1-2.

Next, let's move on to discuss a petty cash fund. A petty cash fund used for small purchases as defined in Accounting Procedure D.3. If an employee is approved to make a small purchase, that employee would bring the receipt to you and you would reimburse the employee with an equal amount of cash from the petty cash fund. The employee's receipt would be placed in the petty cash box and used when balancing the petty cash fund.

On a frequent basis, the cash in the petty cash box should be counted and balanced. The total of the cash, plus the receipts submitted by employees, should equal the petty cash fund balance. For instance, you may be authorized to have a $250 petty cash fund. At the end of the week, you count $110 cash remaining in the petty cash box. You also have $140 in receipts submitted by employees for small purchases for which you've already reimbursed those employees. Therefore, your petty cash fund is in balance ($110 in cash plus $140 in receipts equals the $250 amount that you need to

account for).

At this point, you realize that the cash in the petty cash box is getting too low so you will want to request reimbursement from the Auditor's Office Account Payable Section for the $140 that you've spent. After you submit the $140 in receipts in accordance with Procedure D.3, you will receive a replenishment check. You should cash that check and place the $140 cash in the petty cash box.

This is just a brief introduction to petty cash and change funds. For more information on setting up a petty cash or change fund, changing custodians or increasing/decreasing the approved balance, please refer to Procedures A.1-2 and D.3.

Auditor's Online Training

Most of you are familiar with the old adage, "If it ain't broke, don't fix it." Well, our classroom training wasn't broken, but about two years ago, we decided to fix it anyway.

Rebecca Phillips, Senior Analyst

How, you may ask. We determined that because of the numerous Harris County offices which are spread in all areas of the County, it would be beneficial to develop online on-demand classes. We ascertained which classes had the most attendees from outside the downtown complex and began developing online training classes which allowed participants to learn at their own pace, in their own offices and at the time most convenient for them.

As a result, the County saved money because of the reduction of mileage expenses, travel time, and parking costs, as students could now engage in training classes from their home offices 24 hours a day, seven days a week. Participants could also review the training materials whenever they had a question.

Since 2007, additional online on-demand classes have been developed which include Introduction to the Auditor's Office, Capital Projects, Fixed Assets and Inventory Control, Life Cycle of a Harris County Grant, and Employee Maintenance Process Training.

All the classes, with the exception of Introduction to the Auditor's Office, qualify for continuing professional education credit upon successful completion of an online test at the end of the class. The web address for these online on-demand classes is: http://www.aud.hcintranet.net/OnlineOnDemand.aspx.

In addition to online on-demand classes, we offer two types of "live" online training.

The first are three quarterly one-hour online "live" training sessions that are held to explain any new Harris County Accounting Procedures and/or Forms, as well as revisions to existing Procedures and Forms. The material presented in each session is the same; therefore, a participant needs to register for only one quarterly session. Recordings of prior quarterly sessions are available online on the What's New – On Our Site page at the web link: http://www.aud.hcintranet.net/WhatsNewOurSite.aspx

The second type of online "live" training is scheduled on an as needed basis whenever major changes occur in an IFAS related process training class. Since this requires getting the changes out as quickly as possible to as many people as possible, individuals who have attended the traditional training or completed the online on-demand classes are invited to attend. These classes cover only the items that have changed in the process and generally are less than one hour long. Experts that are familiar with the changes are available online to explain the changes and to answer questions.

If you haven't had the opportunity to take one of the classes offered, check out the web site now. We look forward to seeing you in cyberspace.

Audit Services Role In Pre-Implementation Engagements and What Departments May Want To Consider During The Development Stages of A New System To Build In Internal Controls

Mark Ledman
Director of Audit Services

Information System Technology is constantly changing and evolving. With all of this change, many organizations plan and budget for information technology obsolescence. This is the practice of planning for future advancements in hardware capability, software flexibility, version upgrades, etc. In some cases, significant changes need to be made to business processes. Evaluating existing business processes is very good and actually very healthy for an organization as one would not want to build antiquated processes into the new information system or system upgrade.

With all the technology enhancements that are going on within the public sector and within the County, it may be helpful for one to be aware of the kinds of things the Audit Services Department would be thinking about should they be involved in reviewing a new information system for an area or the implementation of a significant system upgrade. Audit Services should always be involved if the new system is financial or if there is a new interface to IFAS (the County's financial system).

Although the specific objectives and procedures used on pre-implementation reviews can vary from engagement to engagement based on the needs of the Department and the County, the primary objective is to evaluate whether controls are adequate for processing and recording information in the County's financial records.

Presented below are some guidelines that Audit Services would consider as part of a pre-implementation audit and may assist you in understanding potential concerns with implementing a new information system.

1. Systems development audits are performed to evaluate the controls for authorization, development, and implementation of new computerized applications and review the design of the computerized controls/audit trails over the proposed system.

2. The major accountabilities included within these engagements are New Systems Development and Installation Projects and Application Change Management.

3. The scope of these audits could include an evaluation of the:
   - Controls over the project (e.g., feasibility results, staffing, budgeting, assignment of responsibilities, project plans, and status reports, etc.)
   - Quality of the deliverables from each system development and implementation phase (e.g., an evaluation of the controls design and audit trails, system test plan and results, user training, system and program documentation, etc.).
   - Controls that are provided within the system.

4. The objective of a systems development audit is to provide an early identification of those issues that may hinder an on-time, within-budget implementation of a computerized system that is controlled, documented and able to be operated by an adequately trained user community. The objectives presented below are typically included in a pre-implementation engagement:
   - Determining whether new information systems, whether developed internally or purchased, include an effective and efficient system of internal controls. The early identification and correction of control deficiencies minimizes both the cost of correcting the weakness and the exposure to the institution.

- Determining whether the data integrity of the old and new files is maintained.
- Determining whether reasonable systems development controls are followed during the development/acquisition and conversion processes. The methodology employed should result in new systems that meet the needs of the users and function as intended.
- Determining whether the users adequately tested the controls, approved the final testing plan and accepted the system.
- Determining whether new systems include features that will support future audits of the user area, e.g., audit trail reports.

5. Recommendations from systems development audits might include additions to project plans, improvements in file reconciliation and balancing controls, or the need to document test plans and expected test results.

If you would like some additional information concerning the implementation of new information systems, feel free to contact Mark Ledman at 713-755-3441.

(Continued from page 1)

7. Expenditures by function by fiscal year since FY 2006

Since this information is presented graphically, trends can be easily discerned without looking at complex financial schedules.

The Executive Summary Section of the October 2009 financial report includes new graphs showing grant revenues by source since FY 2003. At a glance, one can see which federal agency provided less grant revenue to Harris County in FY 2009 than in FY 2003, and which agency provided more than twice as much. There are also new graphs related to Hurricane Ike expenditures.

The Auditor's monthly financial reports can be accessed through the County Auditor's web page, www.co.harris.tx.us/auditor.

Seasons Greetings and Happy Holidays

From The County Auditor's Office

County Auditor's Office Employees Service Anniversaries

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

September	Length of Service
Reginald Thomas	26
Lula Bookman	24
Sharlene Cate	22
Nadine Schaefer	20
Synithia Jacquet	17
Jeraine Root	13
Kimberly Lewis	13
Toya Edwards	9
Martha Abdullahad	6
Gary Salamone	5
Kimberly Jones	3
Valerie Robbins	3
Robin Alewine	1
Maria Mares	1
Tiffany Orandi	1
October	
Janice Mitchell	29
Richard Rhoads	19
Ronald Hamilton	16

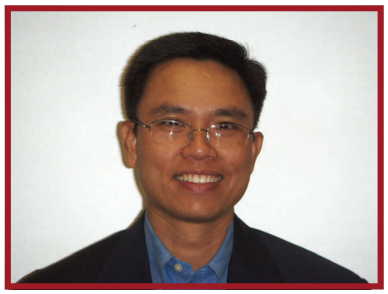
October, continued	Length of Service
Erma Warner	10
Minal Kanvinde	9
Jimmie Young	7
Connie Sanders	6
Winfred Iles	4
Tommy Rose	3
Paul Broyles	1
Zanobia Rhodes	1
November	
Donald McGee	32
Julie Weller	25
Wanda Dewald-Green	20
Tamara Oliver	17
Marlene El	17
Connie Kirkpatrick	13
Paul Wilden	9
June Davis	8

November, continued	Length of Service
Jennifer Pham	5
Alice Kilgo	4
Jacqueline Roney	2
She-Neese Spencer	2
David Clark	1
Russell DeVine	1
Latisha Shivers	1
Christina Stumph	1
Nohemy Vasquez	1
December	
Steven Garner	24
Joan Lora	19
Linda Cowen	8
Susan Wheeler	8
Lisa Harper	4
Stephen Shields	4
Don Tan	4

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

Tom Ngo named *"Employee of the Year"* for 2009

Tom Ngo received the *"Employee of the Year Award"* during the Second County Auditor's Office Service Awards and Recognition Luncheon. He was recognized for his outstanding achievements and significant contributions in supporting the mission of the Auditor's Office through actions that exceed his normal responsibilities.



Congratulations to each of YOU!!!

Barbara J. Schott, C.P.A.
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