

The Harris County Auditor's Office



Newsletter



January 2017



Auditor's Office

Barbara J. Schott, CPA
County Auditor

Accounting Division

Mike Post, CPA
Chief Assistant

Gary Gray, CPA
Assistant Chief
Accounting Division

Jenny Ly
Director, Payroll

Reginald Yancey, CPA
Director, Accounts Payable

Jolanda Smith
Director, Revenue Accounting

Michelle Ramsey, CPA
Director,
AR and Grant Accounting

Audit Division

Mark Ledman, CPA
Chief Assistant

Bobby Cato, CIA
Director, Audit Services

Patrick Rodriguez, CIA
Director, Continuous Auditing

Steve Hoza, CPA
Director,
Systems & Procedures

Jay Siegel, CPA
Manager, Compliance Audit

Douglas Chemaly, CISA, CRISC
Manager, IT Audit

Did You Know?

SOCIAL SECURITY & MEDICARE TAX INFO:

The Social Security (SS) maximum wage base for 2017 is \$127,200. The maximum social security tax employees and employers will each pay in 2017 is \$7,886.40. As in prior years, there is no limit to the wages subject to the Medicare tax. All covered wages are subject to the 1.45% tax. Wages paid in excess of \$200,000 in 2017 are subject to an extra 0.9% Medicare tax that is only withheld from the employees' wages.



Linda Dougherty
Assistant Director
Payroll

W-2's ONLINE:

W-2's are available to download and print from the Employee Online website. If you have not chosen the option to go paperless, your W-2 will be mailed on or before January 31, 2017. Our continued mission to "GO GREEN" utilizes the employee website to download and print the W-2.

DEFERRED COMPENSATION:

The limitation under elective deferrals for a 457 Plan for 2017 remains unchanged at \$18,000 from 2016.

The catch-up provision for individuals age 50 or over at the end of the calendar year also remains unchanged at \$6,000 from 2016.

REVIEW FORM W-4:

Remember to submit a new Form W-4 for 2017 if your filing status

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To be an independent and progressive organization recognized for professionalism in carrying out the County Auditor's statutory duties and responsibilities.

changed during this year. If you claimed "exempt" from federal withholding in 2016, you must complete a new Form W-4 by February 15, 2017. The Payroll Department will begin withholding federal income tax on the February 24, 2017 paycheck as single with zero withholding allowances if a new Form W-4 is not received timely. Employees can use the Employee Information website to make changes to Form W-4.

Staff is encouraged to file an updated Form W-4 for 2017 when made available by the IRS. Employees can access the IRS Withholding Calculator on the IRS website at <https://www.irs.gov/Individuals/IRS-Withholding-Calculator> for help in determining how many withholding allowances to claim on their Form W-4.

AFFORDABLE HEALTHCARE:

HRRM will provide Form 1095-B that is used to prepare your personal income tax return. This form is a health insurance tax form which reports the type of coverage you have, dependents covered by your insurance policy, and the period of coverage for the year. This form is used to verify on your tax return that you and your dependents have at least minimum qualifying health insurance coverage.

Audit Reports Are Now Available on the Auditor's Internet

The County Auditor plays a vital role in the County with the oversight responsibility of all financial books and records of all County officers in order to maintain the integrity of financial administration in the County government. This tremendous responsibility includes the authority to audit, which is granted to the County Auditor principally by Texas Local Government Code, Chapter 115.



Nick McGee
Senior Analyst III
Systems & Procedures

The Auditor's Office - Audit Division is comprised of Audit Services, Audit Services - IT Auditing, Compliance Audit, Continuous Auditing, and Systems & Procedures. All of these departments, except for Systems & Procedures, conduct various types of audits based upon statute, perceived level of inherent and control risk posed by the department or entity to the County, providing assurances that internal controls are working properly within the County's financial system, Official and/or Department Head requests, areas of potential exposure identified in a prior audit, current events, concerns that otherwise come to the County Auditor's attention, etc. At the conclusion of an audit, the Auditor's Office issues an audit report that documents all of the pertinent information related to the audit.

The mission statement of the Auditor's Office is to be an independent and progressive organization recognized for professionalism in carrying out the County Auditor's statutory duties and responsibilities. In a diligent effort to fulfill this mission and to promote transparency to the public, we, the Auditor's Office - Systems & Procedures Department, have developed a dedicated webpage for listing audit reports that have been issued by the Auditor's Office. This new webpage is available to the world! It currently lists the audit reports that the Auditor's Office has issued in the past three years, and moving forward, all future audit reports will be added to the webpage on a continuous basis.

In order to access the new Audit Reports page, you must first access the Auditor's Internet website. To do this directly, go to <http://www.harriscountytx.gov/auditor/>. To access the Auditor's Internet from the County's home page (<http://www.hctx.net>), hover your cursor over *Government* and click on *Auditor's Office*, which is under Fiscal Services.

Now that you are on the Auditor's Internet home page, select *Audit Reports* from the left navigation menu to launch you to the Audit Reports Home Page. Once on this page, you will immediately notice the striking color scheme and intuitive layout. The page is organized by category, and each category is divided by the applicable County departments. For example, the page contains the Law Enforcement category,

which includes the Constables, Fire Marshal, and Sheriff. Another example is the Justice Administration category, which includes Community Supervision & Corrections, County Attorney, County Clerk, District Attorney, District Clerk, and Pretrial Services.

In order to access the audit reports for a particular County department, simply click on the County department's name to be launched to the County department's own page of audit reports. Once on a County department's audit reports page, you will notice that the page is divided by the Auditor's Office - Audit Division department that conducted the audit, and the audit reports are sorted by Issued Date. Just click on the audit report you wish to access, and a PDF of the report will open for your perusal.

One of the goals of the Auditor's Office is to continue to develop new and improved methods for communicating information and providing resources, and by developing a webpage specifically dedicated to publishing issued audit reports, we believe that we have accomplished this goal as well as fulfilled the important duty of transparency to the citizens of Harris County and to the global community.

Please visit and browse through our new Audit Reports page on the Auditor's Internet website to become familiar with all of the information that may be of assistance to you and your department. We hope that your experience is more efficient, effective, and enjoyable.

Should you have any questions, you may contact the following persons in the Systems and Procedures Department:

Steve Hoza, Director, S&P
Stephen.Hoza@aud.hctx.net
713-755-6559

Nick McGee, Senior Analyst, S&P
Nicholas.McGee@aud.hctx.net
713-755-4998

Governance, Risk and Compliance—The GRC Era

Harris County has made a significant decision in enhancing the internal controls framework by virtue of procuring and implementing the Governance, Risk and Compliance (GRC) suite of products as part of the overall acquisition and implementation of PeopleSoft 9.2, the new Enterprise Resource Management (ERP) core business software.



**Douglas Chemaly, CISA,
CRISC
IT Audit Manager**

This represents great news for all of us that work in Audit Services, as well as for those responsible for carrying and executing the day-to-day operational and financial responsibilities, namely the Accounting department and other areas in our County.

When I say "great news" I mean that from a governance, risk and compliance point of view, the County will possess and utilize the latest world-class automated software, developed and maintained by Oracle Corporation, to design, implement and monitor key business rules, controls, policies and information security. Although our current core financial application – IFAS – has been highly tailored to the County's business requirements, this application life cycle is nearing its end, and a new generation of software is approaching, including tools and programs to allow us to control our processes in a more robust and efficient manner.

PeopleSoft brings with it a unique and robust set of GRC modules that support organizations in general in monitoring the compliance with internal controls and rules as set forth by the organization itself, as well as by regulatory bodies. In the case of publicly-traded companies the best example is the Sarbanes-Oxley Act of 2002, by which key controls and business policies must be clearly designed, implemented and

monitored. Although we are in the public sector, we are no different when it comes to controlling our processes and safeguarding our information assets. In recent years there has been a rise in the implementation of the GRC concept in large and mid-sized organizations. The more diversified, complex and regulated the organization is, the more monitoring controls must be designed, deployed and exercised. The GRC concept is completely aligned with this goal.

The PeopleSoft GRC software will provide the County a myriad of benefits from an internal controls perspective, ranging from identifying and continuously monitoring and auditing separation of duties issues to identifying overrides in County policies and controls, including also monitoring/auditing transactions in real time, and who performed those transactions with their corresponding real time alerts.

As an example of the many advantages that the GRC implementation will provide to the County we will be able to embed within the application a set of best practices in terms of separation of duties that ideally should exist in every organization. Again, regardless of the type of industry, controls are predominantly the same everywhere. Once these "best practices" are identified and embedded within the separation of duties controls repository, the system will allow management to identify conflicts in the duties assigned to the personnel and will alert as to which users may present these conflicts. For instance, a user that is granted the access privilege to create a journal entry, should ideally not be able to post that entry into the general ledger.

More often than not we face situations where a conflict in duties exists due to various reasons. One of these reasons could be that the organization does not have adequate staffing in their financial areas and hence must "violate" the separation of duties principles by assigning/granting the CREATE/POST capability to a number of resources. This type of situation is inevitable in many cases and management must ponder on whether the cost of adding an additional resource exceeds (and when) the benefits of eliminating the separation of duties conflict. In cases like these, mitigating and/or compensating controls are acceptable and must be designed, documented, approved and exercised to minimize the risk of unauthorized financial information be created and

posted by the same individual in an unauthorized manner. This "mitigating" or "compensating" control could be as simple as exercising more monitoring on the transactions created and posted by the same individual and have upper management approve said transactions before being posted. In my own experience as a consultant, this was more the rule than the exception, but as long as the appropriate mitigating and compensating controls are in place the organization should continue focusing on their business and performing to the best of their abilities.

Another simple example would be those users that create vendors should ideally not be granted the privilege of issuing payments to vendors/providers. The same concept as described above should be exercised to minimize all risks associated to issuing payments to vendors in an unauthorized manner.

I personally see Harris County taking a quantum leap in the way we will be doing business. Our processes will be more robust, better controlled and supported by the latest Oracle technology, which in my opinion is truly remarkable. With this implementation, we will all have the opportunity to have better and more reliable business data readily available that will allow us to be more efficient at what we do. Finally, this important initiative fulfills our office's mission—"To be an independent and progressive organization recognized for professionalism in carrying out the County Auditor's statutory duties and responsibilities.

Preventing Fraud and Detecting Collections Fraud in Counties

In the 2016 Global Fraud Study titled: Report to the Nations on Occupational Fraud and Abuse the Association of Certified Fraud Examiners reported that the typical organization loses approximately 5% of annual revenues to fraud. Of the 2,410 cases contained in the study, 10.5% of the frauds occurred within governmental entities. The only industry



John DuPree, CPA
Audit Supervisor
Compliance Audit

with a higher percentage in the study was banking and financial services. Governmental entities are particularly vulnerable to fraud for a number of reasons including: volume of transactions and number of employees. Headlines such as the following from other counties illustrate this vulnerability:

- Tax collector employee arrested in alleged license scam (Brevard County, Florida)
- Indictment: Sheriff's captain funded his affair with fraud (Deschutes County, Oregon)
- FBI agents arrest Pulaski County sheriff's employee accused in fraud case (Pulaski County, Arkansas)

It Can Happen Anywhere

People have a natural tendency to think "it can't happen here," but the reality is that fraud can happen to any organization. Dr. Donald Cressey developed a theory referred to as the fraud triangle which proposes that all that is necessary for fraud to occur is for 3 elements to be present:

- Rationalization (a means for justifying the fraud such as the belief that their hard work has not been recognized).
- Motivation or pressure (a real or perceived need such as a sick child without the means to pay for treatment).
- Opportunity (the ability to perpetrate the fraud.)

Note that the only element that an organizational leader has control over is opportunity. Thus, the only way to prevent fraud is to limit the opportunity for it to be committed.

One area where governments are particularly vulnerable is cash collections. Cash is relatively easy to steal because ownership of cash is established by possession alone. In order to address this risk, this article will:

- Discuss the various types of cash receipt frauds that can occur.
- Discuss controls established by Harris County Accounting Procedures.
- Identify some of the signs of potential cash receipts fraud.

While there are many different cash schemes, this article will focus on some common variations which are defined and discussed below in more detail:

- Cash skimming
- Cash larceny
- Check lapping schemes

Cash Skimming

A cash skimming scheme involves the illegal taking of cash before it is recorded on the books. Generally this scheme occurs in situations where employees receiving cash are not monitored closely and there is a lack of separation of duties (one employee has the ability to process the entire transaction from receipt of payment to recording the transaction on the books.) Detection usually occurs when a payer reports payments that were made which were not credited to his or her accounts. Since there is no record of the transaction, cash skimming can be difficult to detect unless a payer comes forward with a complaint; however, unexpected decreases in collections from one period to the next can point to cash skimming.

Cash Larceny

The taking of cash after it is recorded on the books is another common cash fraud. As with cash skimming, this fraud occurs in situations where employees are not monitored closely and there is a lack of separation of duties. Because the transactions are recorded, such schemes can usually be detected by balancing receipts to deposits. Unexpected decreases in the amount of deposits can also be an indication of cash larceny.

Check Lapping Schemes

Check lapping occurs when checks from subsequent transactions are used as a substitute for cash collections which have been stolen. The checks used to cover the stolen cash must also be covered by subsequent collections. Because of the need for subsequent collections to cover stolen cash receipts, a high volume of transactions is needed to sustain this scheme. Detection usually occurs by balancing collections by payment type. A decrease in the ratio of check collections to cash collections is also a good indicator of check lapping.

Stop the Fraudsters in Their Tracks

An ounce of fraud prevention is worth a pound of cure. Clarity is the "code" for a clearer understanding of roles of the auditor and auditee which can lead to a reduction of fraud risk. This was recognized by the American Institute of Certified Public Accountants (AICPA) when effective around December 15, 2012, the AICPA added headings to auditor's reports which includes a clearer description of auditor and management responsibilities (auditee responsibilities). Also, at various times the AICPA also changed audit engagement letters, management letters of representation, reports on internal control and compliance with laws and regulations for clarity in auditor and management (auditee) responsibilities and transparency.

Consistent with the spirit of this clarity approach, the audit division engagement letters provides such clarity since it states, "The Official (auditee) retains the responsibility for the accuracy and completeness of their financial records and ensuring sufficient controls are in place to detect and prevent fraud, errors and omissions." This clarity in role responsibility along with adherence to policies and procedures discussed below help set the tone and transparency of responsibility which assists the auditor and auditee in their respective duties.

Another important way to reduce fraud risk is consideration of Harris County Accounting Procedure A.1, *Cash Handling Guidelines* (Procedure A.1) contains procedures designed to prevent the frauds described above. While no control provides 100% assurance, adherence to these policies can go a long way to preventing fraud.

Procedure A.1 states "all receipts must be County Auditor approved and should be pre-numbered or numbered by a computer system with adequate safeguards regarding the numbering process (i.e., distinct/ unique numbers **and** issued sequentially)." Furthermore, Procedure A.1 requires "a sign should be posted advising the payee to obtain a receipt for payment. A sample receipt should also be posted to indicate to the individual what he/she should expect to receive." These two controls provide safeguards to decrease the risk of collections being made without being recorded in the accounting system.

Another requirement of Procedure A.1 is "the employees who accept payments should not be the same employees who balance receipts or deposit collections." Offices with a small number of personnel may find it difficult to comply with this requirement; however it is vitally important that no one employee be able to process a transaction from beginning to end.

The risk of theft increases as the time between collection and deposit into the bank increases. Local Government Code §113.022 and Procedure A.1 establish a requirement that deposits must be made on or before the next regular business day after the date the money is received. In the event that this deadline cannot be met, the deposit must be made before the fifth business day without exception. Note that the requirement is for the deposit to be made on the next business day. The 5 day rule is to only be used in extreme circumstances where a deposit on the subsequent date is not possible. In addition, Procedure A.1 recommends that deposits be made on a daily basis if average weekly deposits total \$5,000 or more.

Procedure A.1 also states "funds received should be immediately receipted in the appropriate receipting system at the time of collection in order to provide timely accountability and proof of payment." This decreases the risk that funds can be stolen before they are recorded.

Finally, Procedure A.1 requires "the clerk should balance the cash drawer at least daily against receipts issued and report any overages or shortages to their supervisor in accordance with internal procedures." Daily balancing is essential to preventing fraud. This is particularly true of offices which process a high volume of transactions.

Detection Techniques

Best practices involve key offensive and defensive fraud prevention, which requires solid industry standard internal controls, along with robust detection methods and oversight. County employees should also be aware and observant of potential signs of fraud such as:

1. Significant unexplained changes in collections

2. Significant changes in the ratio of cash to checks in deposits
3. Employees living beyond their apparent means
4. A significant increase in the number of voided receipts
5. An employee who doesn't take vacation
6. Transactions occurring after hours, on weekends or holidays

The Association of Certified Fraud Examiners (ACFE) has reported many frauds are detected by tips which makes reporting information about observed signs of fraud very important. In accordance with Procedure A.1, if a theft is suspected or discovered, contact **each** of the following:

County Auditor

Chief Assistant - Audit Division
(713)274-5673

Budget Management Department

Risk Management - Deputy Director – Claims
(713)274-5458

District Attorney

Governmental Integrity Bureau
(713)755-8330

So let's review once more some of the key points in the current accounts payables clean-up process.

1. Identify purchase orders needing to be canceled in order to close the encumbrance. CDD report **En-Open Encumbrance Summary by PO**

You may close encumbered purchase orders by preparing and forwarding a memo or email to the Purchasing Department at pocancel@pur.hctx.net. Attach a listing of the purchase orders you are requesting to be closed with your email. You may contact Jacqueline Roney, Manager AP at (713) 755-4458, Shannen Williams, Supervisor AP at (713) 755-6070, Reginald Yancey, Director, AP at (713) 755-1455, or Pat Martin in Purchasing at (713) 755-6039 for assistance.

2. Maximize vendor payments and minimize the number invoices carrying over into the next fiscal year by reviewing invoices in the pending approval queue. CDD report **AP Invoices in Approval Process** is used to identify invoices awaiting department approval.

2. **Review the Invoice Processing Schedule** available on the Harris County Auditor's Office accounts payable home page located at http://www.harriscountytexas.gov/Auditor/ap_home.aspx. This link provides a PDF schedule for the submission deadlines associated with each commissioner's court and the dates when final approvals must be made in IFAS.

4. **The final Commissioners Court meeting for this fiscal year will be Tuesday, February 28, 2017.** The first Commissioners Court meeting for the new fiscal year 2018 will be March 14, 2017. All claims needing to be paid in fiscal year 2017 must be submitted to accounts payable by the close of business Friday February 17, 2017 and have final departmental approval no later than 12:00 PM Friday, February 24, 2017. Claims approved after February 24, 2017 will be included in fiscal year 2018.

5. **Electronic Funds Transfer Settlement Schedule** - provides the dates funds are available in vendor and employee accounts. Like the invoice processing schedule, this schedule can also be

IFAS AP Year End Clean Up...The End of an Era?

Once again a fiscal year end is rapidly approaching, however this could very well be one of the last times AP's year end clean-up is done using IFAS, Harris County's legacy system that's been in place since 2000. By now probably everyone employed by Harris County has been made aware that PeopleSoft has been selected as Harris County's new ERP system that will replace IFAS. I'm not saying that year end clean-ups will cease to exist once PeopleSoft has been fully implemented, it's just a fact that things will be totally different working in that new environment.



Reginald Yancey, CPA
Director
Accounts Payable

found on the Harris County Auditor's Office accounts payable home page located at http://www.harriscountytexas.gov/Auditor/ap_home.aspx.

6. **Conduct** a review of the "Problem P.O. Report" on a regular basis. The **AP_PROB_POS PO's with Problems - Invoices by Department** identifies invoices that have been submitted to the Auditor's Office that have gone unprocessed for reasons such as the expense lines shown on the invoice don't match the line items shown on the purchase order, no purchase order referenced on the invoice, or the invoice exceeds the funds available on the purchase order by more than \$25.

Once again, should you have questions regarding any of the points outlined above, contact Shannen Williams, Supervisor, AP at (713) 755-6070, Jacqueline Roney, Manager, AP at (713) 755-4458, or Reginald Yancey, Director, AP at (713) 755-1455. You may also discuss these points with your Accounts Payable claims processor as well.

Preparing for Year End

The 2017 Fiscal Year-end is almost upon us and the Accounts Receivable Department is requesting your assistance. Accounts Receivable is responsible for recording outstanding amounts due to the County for inclusion in the County's Comprehensive Annual Financial Report (CAFR) in accordance with Governmental Accounting Standards Board (GASB) Statement No. 34, *Basic Financial Statements - And Management's Discussion and Analysis for State and Local Governments*. Accounts Receivable refers to the



Ron Foster
Manager
Accounts Receivable

outstanding amounts or invoices that are owed to the County for services, sale of assets, fees, and various other activities or transactions. We need to accurately report amounts billed by the Auditor's Office as well as receivables billed or maintained by other departments. While some of this information is housed in systems maintained by other departments, over the years we have developed strategies to capture and report this data. We are most concerned with accounting for items that are not currently in any system. These would represent amounts owed to the County but not currently recorded in any of the County's systems. This might pertain to a new agreement, older agreements where necessary requirements to make the revenue earned recognizable have just recently been fulfilled, Memorandums of Understanding (MOUs), or even items owed to the County dictated by legislative statute.

Departments that generate a billing, which may be in the form of an invoice, statement or even a letter to an entity outside of Harris County and/or departments that have a receivable that is not currently maintained by the Auditor's Office are requested to notify Silvia Diaz, Accounts Receivable Manager, at Silvia.Diaz@aud.hctx.net immediately to discuss.

Departments that subsequently identify additional receivables (money owed to the County) should also notify Silvia Diaz, so that we may get these recorded as part of the CAFR reporting. Silvia can also be reached at 713-368-2580.

Alternatively, please contact Michelle Ramsey, Director of Grants and Accounts Receivable, at Michelle.Ramsey@aud.hctx.net or 713-755-4134.

Audit Services – Report Clearing Form



Bobby Cato, CIA
Director
Audit Services

Periodically, the Audit Services department will send out a letter to elected/appointed officials asking their preference regarding the process used to clear Auditor's Reports. The letter asks the elected/appointed official to choose from four (4) report clearing preferences so they can be appropriately informed. An example of the form is provided below.

The Report Clearing Form is maintained on file should Audit Services perform an engagement in the official's area. Recently, the Audit Services Report Clearing Form was sent out to update our files. If not returned, Audit Services will request the elected/appointed official to complete the Report Clearing Form, should an engagement be performed in the official's area.

At the conclusion of an engagement, Audit Services will request official's to acknowledge receipt and review of the Auditor's Report. This communication by the official or the official's designee, can be provided by email or by a letter to Audit Services.

Upon receipt of the final acknowledgement, the report will be issued, (Friday's only), to the County Auditor's normal report distribution as follows: District Judges, the County Judge, Commissioners, the District Attorney, the County Attorney, the County Budget Officer, the External Auditor, and other Boards, if applicable.

Report Clearing Form

HARRIS COUNTY AUDITOR'S OFFICE
AUDIT DIVISION

AUDITOR REPORT CLEARING PREFERENCE
AND DESIGNEE FORM

(OFFICIAL)
(DEPARTMENT)
(ADDRESS)
(CITY, STATE ZIP)

1. In order to ensure that you are appropriately informed regarding issues and recommendations presented in the Auditor's Report, please indicate when you would like to receive the report by selecting one of the following options and return this letter in the enclosed envelope.
 - Before it is cleared with your personnel
 - At the same time your personnel receives it
 - Following the review approval by your personnel
 - Other (Please explain): _____
2. We would like to provide the reports in the manner that is most convenient and efficient for you and your staff. Reports can be received hard copy or electronically. Please indicate your selection below.
 - Hard Copy
 - Electronically
 - Other (Please explain): _____
3. If you would like your Chief of Staff or someone else in your office to receive an electronic copy of Audit Reports, please provide their name(s) below.

Name	Title
Name	Title
4. If you would like us to obtain final acknowledgement to issue draft reports from a designee, please provide the name and title of the designee below. If a designee is selected, we will send the final draft report to you and your designee and accept the acknowledgement of you or your designee to release the report.

Designee Name	Designee Title
(OFFICIAL)	Date

Your preference can be changed at any time by providing written notification to maria.alfaro@aud.hctx.net. If no preference is selected or the letter is not returned, we will clear the draft Auditor's Report with your personnel prior to sending the draft report for your review. Please sign and date this letter and your selection will be implemented upon receipt of the letter.

If you have any questions concerning how to complete this form, please feel free to contact Mark Ledman, Chief Assistant - Audit Division at 713-274-5673.

Rev. 09/29/16

Awards and Recognitions

Harris County Auditor's Office Receives Recognition for Transparency Efforts from Texas Comptroller

Texas Comptroller, Glenn Hegar announced Harris County as the latest local government entity to achieve specific transparency goals through the Comptroller's Transparency Stars program. Harris County Auditor's Office employees, Mike Post, Jolanda Smith, Derryle Simpson and Alison Padon, collaborated with the Harris County Office of Budget Management, Treasurer's Office and CTS Department, to fulfill the requirements and receive a transparency star, on behalf of Harris County, in the area of Traditional Finances, which recognizes entities for their outstanding efforts in making their spending and revenue information available.

Transparency Stars recognizes local government entities that provide easy online access to important financial data.

"By providing meaningful financial data in addition to visual tools and analysis of its revenues and expenditures, Harris County has shown a true commitment to its taxpayers. This effort achieves the goals set by my office's Transparency Stars program," Hegar said. "I am pleased to award Harris County a star for its accomplishments."

The Comptroller's office launched the Transparency Stars program in March to recognize cities, counties and school districts making important strides to greater government transparency. Local government entities can apply for stars in the areas of:



Traditional Finances,
Contracts and Procurement,
Economic Development,
Public Pensions, and
Debt Obligations



Derryle Simpson



Jolanda Smith



Mike Post



Alison Padon



Transparency Stars

The Texas Comptroller of Public Accounts
awards the **Harris County** the
Traditional Finances Star

for exemplary efforts in creating financial transparency around public services and spending decisions. The Transparency Stars program recognizes local governments across Texas that are striving to meet a high standard for financial transparency online. These efforts provide citizens with clear, consistent information about public spending in user-friendly formats.



December 14, 2016

A handwritten signature in black ink, appearing to read "Al Hoyle", written over a horizontal line.

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.

	<u>Length of Service</u>		<u>Length of Service</u>
August		October (cont.)	
Trina Cheney	33	Edgar Serano, Jr.	8
Stephen Hoza	28	Bobby Cato	6
Christopher Casas	21	Simone Mergerson	5
Michael Post	21	Felipe Alvarado	5
Betty Lew	11	Ashley Richmond	4
David Tish	11	Shannon Norman	2
Linda Dougherty	7	Tony Padon	2
Angela Connor	6	Josh Sadler	1
Yang Liu	6		
Maria Alfaro	3	November	
Robert Hayner	2	Wanda Dewald-Green	28
Heather Wrightington	2	Connie Kirkpatrick	21
Aisha Adams	2	Paul Wilden	17
Cristal Vazquez	2	June Davis	16
Sharlene Cate	1	Jennifer Pham	13
Sylvia Diaz	1	David Clark	9
Robert Simmons	1	Terra Thompson	8
		Jacqueline Roney	6
September		Craig McFarlin	2
Lula Bookman	32	Luis Turcios	2
Nadine Schaefer	28	Terrence Drew	2
Synithia Jacquet	25	Thao-Tien Nguyen	2
Kimberly Lewis	21	Tenishia Williams	2
Toya Edwards	17	Anita Farrell	2
Jacqueline Ards	16	Loretta Santillan	2
Martha Abdullahad	14	Ola Ogundipe	1
Anita Williams	8	John Steen, Jr.	1
Edna LaGrone	6	Amanda Rich	1
Veronica Kanode	4		
Sherrie McClenon	3	December	
Carmella Sanford	3	Joan Lora	27
Nadine Wright	3	Susan Wheeler	16
John Rowan	3	Sonja Lewis	7
Amy Yarbrough	2	Richard Pena	4
Patrick Rodriguez	2	Angie Moore	4
Jay Siegel	2	Sondra Dawson	3
Anthony Li	1	Ernesto Garcia	3
Alfred Rodriguez	1	Steven Mathews	2
Samir Soura	1		
October			
Erma Warner	18		
Angelica Vasquez	15		
Connie Sanders	14		
Windfred Iles	12		
Paul Broyles	9		

**Congratulations
to each of you!
Thank you for your
continued service!**



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