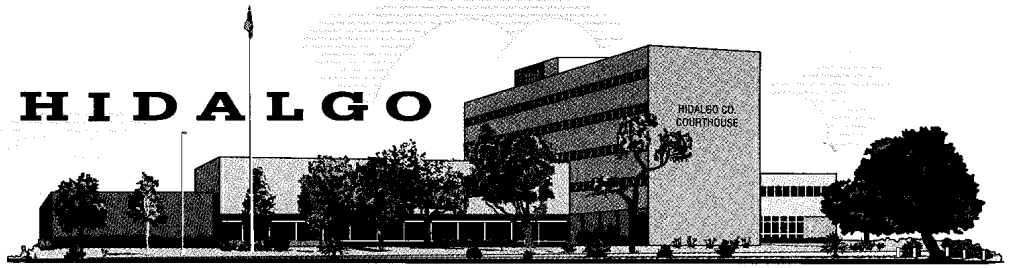


COUNTY *of* HIDALGO



EDINBURG, TEXAS 78539

HIDALGO COUNTY AUDITOR'S OFFICE
 Hidalgo County Administration Building
 2808 South Business Highway 281
 Edinburg, Texas 78539-6243
 PHONE: (956) 318-2511
 FAX: (956) 318-2577
 WEBSITE: www.co.hidalgo.tx.us/auditor

January 14, 2008

The Honorable J.D. Salinas III, Hidalgo County Judge
 The Honorable Sylvia Handy, Commissioner Precinct No. 1
 The Honorable Jose M. Flores, Commissioner Precinct No. 2
 The Honorable Hector "Tito" Palacios, Commissioner Precinct No. 3
 The Honorable Oscar L. Garza Jr., Commissioner Precinct No. 4

Dear Judge and Commissioners:

Please find attached copies of letters detailing results of cash examinations conducted as required by Local Government Code §115.0035. Please place the results of the examinations on the next Commissioners' Court Agenda:

<u>Office</u>	<u>Office</u>
District Clerk	Constable Pct. 1
Tax Office	Constable Pct. 2
Motor Vehicle	Constable Pct. 3
District Attorney	Constable Pct. 4
County Clerk	Constable Pct. 5
J.P. Precinct 1 Place 1	County Treasurer
J.P. Precinct 1 Place 2	Law Library
J.P. Precinct 2 Place 1	Delta Lake
J.P. Precinct 2 Place 2	Anzaludas Park
J.P. Precinct 3 Place 1	Health Department
J.P. Precinct 3 Place 2	Adult Probation Department
J.P. Precinct 4 Place 1	Planning Department
J.P. Precinct 4 Place 2	Sheriff's Department
J.P. Precinct 5 Place 1	

Thank you for your consideration in this matter.

Sincerely,

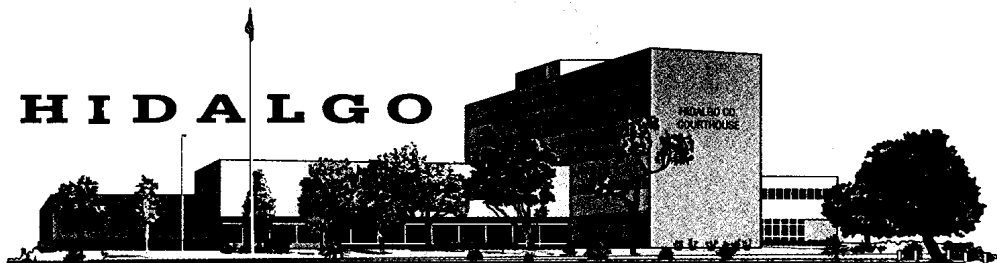
Ray Eufrazio
 Ray Eufrazio, CPA
 Hidalgo County Auditor

Attachments

HIDALGO COUNTY DISTRICT JUDGES

RICARDO P. RODRIGUEZ, JR. JUDGE, 92ND D.C.
 RODOLFO DELGADO JUDGE, 93RD D.C.
 J. R. "BOBBY" FLORES JUDGE, 139TH D.C.
 ROSE GUERRA REYNA JUDGE, 206TH D.C.
 JUAN R. PARTIDA JUDGE, 275TH D.C.
 MARIO E. RAMIREZ, JR. JUDGE, 332ND D.C.
 NOE GONZALEZ JUDGE, 370TH D.C. OVERSEER
 LETICIA LOPEZ JUDGE, 389TH D.C.
 AIDA SALINAS FLORES JUDGE, 398TH D.C.
 THOMAS P. WINGATE JUDGE, 430TH D.C.
 DANIEL G. RIOS JUDGE, 449TH D.C.

COUNTY of HIDALGO



EDINBURG, TEXAS 78539

HIDALGO COUNTY AUDITOR'S OFFICE
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MAILING ADDRESS:
HIDALGO COUNTY AUDITOR'S OFFICE
P. O. BOX 689
EDINBURG, TEXAS 78540-0689

December 26, 2007

The Honorable Laura Hinojosa
Hidalgo County District Clerk
Hidalgo County Courthouse
Edinburg, Texas 78540

Ref: Cash Count
Report No. 2007-23

Dear Ms. Hinojosa:

We conducted a cash count of the cash held at your office for the Fee, Child Support, and Registry Fund accounts on December 4, 2007, as required by Local Government Code §115.0035. The objective of the cash count was to determine that total cash on hand reconciled to the total receipts issued for the day up to the time of the cash count.

Scope:

As part of our audit procedures, we verified that cash on hand at the time of the cash count agreed to the total receipts issued. We also reviewed the internal control structure in order to obtain reasonable assurance that cash on hand is safeguarded against loss from unauthorized use and that only authorized transactions are executed, recorded, and reported in accordance with applicable laws and procedures. The internal controls reviewed during our walkthrough included but were not limited to the following: custody of cash, use of cash lock boxes, proper authorization of voided transactions and segregation of duties.

Conclusion:

Based on the results of our review, we have concluded that total cash on hand did reconcile to the total receipts issued for the day up to the time of the cash count. However, improvements could be made to the internal controls for the receipting of collections.

Observation #1:

At the time of the Fee Account cash count, we noted a discrepancy in numeric sequence on receipts issued for civil fees. It was determined that two (2) receipts had been erroneously dated December 30, 2007. Although the receipts had been reissued for the correct date, those post-dated receipts were not voided. The Accountant stated that the system does not allow users to void a post-dated receipt until the date of receipt (December 30, 2007).

HIDALGO COUNTY DISTRICT JUDGES

RICARDO P. RODRIGUEZ, JR.
JUDGE, 92ND D.C.

RODOLFO DELGADO
JUDGE, 93RD D.C.

J. R. "BOBBY" FLORES
JUDGE, 138TH D.C.

ROSE GUERRA REYNA
JUDGE, 206TH D.C.

JUAN R. PARTIDA
JUDGE, 275TH D.C.

MARIO E. RAMIREZ, JR.
JUDGE, 332ND D.C.

NOE GONZALEZ
JUDGE, 370TH D.C.
OVERSEER

LETICIA LOPEZ
JUDGE, 389TH D.C.

AIDA SALINAS FLORES
JUDGE, 398TH D.C.

THOMAS P. WINGATE
JUDGE, 430TH D.C.

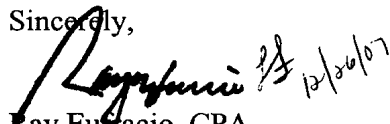
The Honorable Laura Hinojosa
December 26, 2007
Page 2 of 2

Recommendation:

Management should contact the Hidalgo County IT department to establish restrictions to prevent the post dating of receipts.

We would like to express our sincere appreciation to you and your staff for their courtesy, cooperation, and assistance provided to us during the cash count. If you have any questions regarding this cash count, please contact Crystal A. Cavazos, Internal Auditor, at 318-2511 ext. 4646, Yvonne Torres, Senior Internal Auditor, at ext. 4642, Julio C. Espinosa, Internal Audit Supervisor, at ext. 4650, or Arcy B. Duran, Audit Director, at ext. 4645.

Sincerely,


Ray Eufrazio, CPA
County Auditor

Cc: Ms. Norma Martinez, Accountant

HIDALGO COUNTY DISTRICT JUDGES

RICARDO P. RODRIGUEZ, JR.
JUDGE, 92ND D.C.

RODOLFO DELGADO
JUDGE, 93RD D.C.

J. R. "BOBBY" FLORES
JUDGE, 139TH D.C.

ROSE GUERRA REYNA
JUDGE, 206TH D.C.

JUAN R. PARTIDA
JUDGE, 275TH D.C.

MARIO E. RAMIREZ, JR.
JUDGE, 332ND D.C.

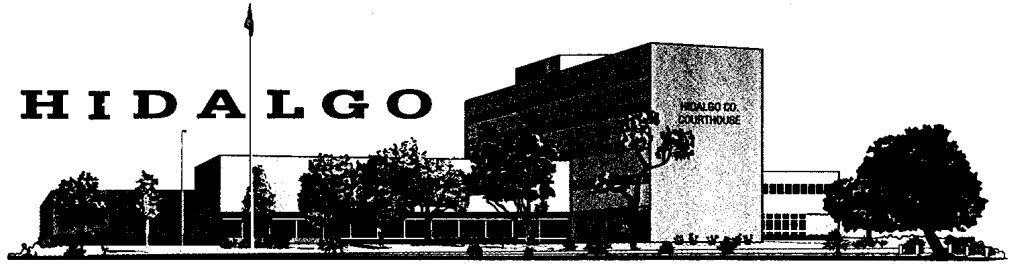
NOE GONZALEZ
JUDGE, 370TH D.C.
OVERSEER

LETICIA LOPEZ
JUDGE, 389TH D.C.

AIDA SALINAS FLORES
JUDGE, 398TH D.C.

THOMAS P. WINGATE
JUDGE, 430TH D.C.

COUNTY of HIDALGO



EDINBURG, TEXAS 78539

HIDALGO COUNTY AUDITOR'S OFFICE
Hidalgo County Administration Building
2808 South Business Highway 281
Edinburg, Texas 78539-6243
PHONE: (956) 318-2511
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WEBSITE: www.co.hidalgo.tx.us/auditor

MAILING ADDRESS:
HIDALGO COUNTY AUDITOR'S OFFICE
P. O. BOX 689
EDINBURG, TEXAS 78540-0689

December 21, 2007

The Honorable Armando Barrera, Jr.
Hidalgo County Tax Assessor/Collector
County Administration Building
2808 South Business Highway 281
Edinburg, TX 78539

Re: Cash Counts
Report No. 2007-24

Dear Mr. Barrera:

We conducted cash counts of the cash held at the Hidalgo County Tax Collections Offices in Edinburg, Mission, San Juan, and Weslaco on November 30, 2007, December 4, 2007, and December 5, 2007, as required by Local Government Code § 115.0035. The objective of the cash count was to determine that total cash on hand reconciled to the total receipts issued for the day up to the time of the cash counts.

Scope:

As part of our audit procedures, we verified that cash on hand at the time of the cash counts agreed to the total receipts issued. We also reviewed the internal control structure in order to obtain reasonable assurance that cash on hand is safeguarded against loss from unauthorized use and that only authorized transactions are executed, recorded, and reported in accordance with applicable laws and procedures. The internal controls reviewed during our walkthrough included but were not limited to the following: custody of cash, use of cash lock boxes, and segregation of duties.

Conclusion:

Total collections at the time of the cash counts for all offices combined were \$ 773,917.66. Based on the results of our review, we have concluded that total cash on hand reconciled to the total receipts issued for the day up to the time of the cash count. However, improvements could be made to the internal controls for the receipting of collections.

Observation #1:

We noted during our review of the Edinburg Tax Office that the payee line of a check was left blank and not made payable to the order of Armando Barrera Jr., Tax Assessor/Collector. The cashier stamped the payee information at the time of the cash count. The County Auditor's Office has a policy requiring that all checks, money orders, and cashier checks received be made payable to the order of Armando Barrera Jr., Tax Assessor/Collector. Failure to comply with the policy may result in the loss of County revenues.

HIDALGO COUNTY DISTRICT JUDGES

RICARDO P. RODRIGUEZ, JR.
JUDGE, 92ND D.C.

RODOLFO DELGADO
JUDGE, 93RD D.C.

J. R. "BOBBY" FLORES
JUDGE, 139TH D.C.

ROSE GUERRA REYNA
JUDGE, 206TH D.C.

JUAN R. PARTIDA
JUDGE, 275TH D.C.

MARIO E. RAMIREZ, JR.
JUDGE, 332ND D.C.

NOE GONZALEZ
JUDGE, 370TH D.C.
OVERSEER

LETICIA LOPEZ
JUDGE, 389TH D.C.

AIDA SALINAS FLORES
JUDGE, 398TH D.C.

THOMAS P. WINGATE
JUDGE, 430TH D.C.

Recommendation:

Management should implement procedures that require cashiers to verify that checks received be made payable to the order of Armando Barrera Jr., Tax Assessor/Collector immediately.

Observation #2:

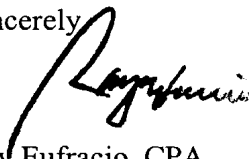
We noted during our review of the Mission Tax Office that a check received was torn and lacked a piece of the routing and account number. All checks must depict the complete routing and account number to ensure that funds are withdrawn from the correct bank and account number. Failure to receive a complete check may result in the loss of County revenues.

Recommendation:

Management should implement procedures that require cashiers to verify that checks received depict the complete routing and account number upon receipt.

We would like to express our sincere appreciation to you and your staff for the courtesy, cooperation, and assistance provided to us during the cash counts. If you have any questions regarding these cash counts, please contact Wendy E. Zuñiga, Internal Auditor, at 318-2511 ext. 4654, Julio C. Espinosa, Internal Audit Supervisor, ext. 4650, or Arcy B. Durán, Audit Director, at ext. 4645.

Sincerely



Bl 12/21/07

Ray Eufrazio, CPA
County Auditor

- cc: Pablo Villarreal Jr., Tax Operations Manager
Yolanda Villescás, Tax Collections Supervisor
Noe Lazo, Tax Collections Supervisor
Michelle Collins, Tax Collections Supervisor
Maggie Guerra, Tax Collections Supervisor

HIDALGO COUNTY DISTRICT JUDGES

RICARDO P. RODRIGUEZ, JR.
JUDGE, 82ND D.C.

RODOLFO DELGADO
JUDGE, 93RD D.C.

J. R. "BOBBY" FLORES
JUDGE, 139TH D.C.

ROSE GUERRA REYNA
JUDGE, 206TH D.C.

JUAN R. PARTIDA
JUDGE, 275TH D.C.

MARIO E. RAMIREZ, JR.
JUDGE, 332ND D.C.

NOE GONZALEZ
JUDGE, 370TH D.C.
OVERSEER

LETICIA LOPEZ
JUDGE, 389TH D.C.

AIDA SALINAS FLORES
JUDGE, 398TH D.C.

THOMAS P. WINGATE
JUDGE, 430TH D.C.

COUNTY of HIDALGO



EDINBURG, TEXAS 78539

HIDALGO COUNTY AUDITOR'S OFFICE
Hidalgo County Administration Building
2808 South Business Highway 281
Edinburg, Texas 78539-6243
PHONE: (956) 318-2511
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MAILING ADDRESS:
HIDALGO COUNTY AUDITOR'S OFFICE
P. O. BOX 689
EDINBURG, TEXAS 78540-0689

December 21, 2007

Honorable Armando Barrera, Jr.
Hidalgo County Tax Assessor/Collector
County Administration Building
2804 South Business Highway 281
Edinburg, TX 78539-6243

Ref: Cash Count
Report No. 2007-25

Honorable Armando Barrera, Jr:

We conducted cash counts of the cash held at the Motor Vehicle offices in Edinburg, Weslaco, San Juan, Mission, and McAllen on December 3, 2007, December 4, 2007 and December 5, 2007, as required by Local Government Code § 115.0035. The objective of the cash counts was to determine that total cash on hand reconciled to the total receipts issued for the day up to the time of the cash count.

Scope:

As part of our audit procedures, we verified that cash on hand at the time of the cash count agreed to the total receipts issued. We also reviewed the internal control structure in order to obtain reasonable assurance that cash on hand is safeguarded against loss from unauthorized use and that only authorized transactions are executed, recorded, and reported in accordance with applicable laws and procedures. The internal controls reviewed during our walkthrough included but were not limited to the following: custody of cash, use of cash lock boxes, and proper authorization of voided transactions.

Conclusion:

Total collections at the time of the cash counts for all offices combined totaled \$483,609.01. Based on the results of our review, we have concluded that generally total cash on hand did reconcile to the total receipts issued for the day up to the time of the cash count. However, improvements could be made to the procedures in place for voiding receipts.

Observation #1:

We noted during our review of the San Juan office that a cashier had not properly voided a transaction for blue disabled placard P5201517. The County Auditor's Office has a policy requiring that all voided receipts are properly authorized and documented. Failure to comply with the policy may result in loss of County revenues.

Recommendation #1:

Management should implement procedures that require all voided receipts are properly authorized and documented.

HIDALGO COUNTY DISTRICT JUDGES

RICARDO P. RODRIGUEZ, JR.
JUDGE, 92ND D.C.

RODOLFO DELGADO
JUDGE, 93RD D.C.

J. R. "BOBBY" FLORES
JUDGE, 139TH D.C.

ROSE GUERRA REYNA
JUDGE, 206TH D.C.

JUAN R. PARTIDA
JUDGE, 275TH D.C.

MARIO E. RAMIREZ, JR.
JUDGE, 332ND D.C.

NOE GONZALEZ
JUDGE, 370TH D.C.
OVERSEER

LETICIA LOPEZ
JUDGE, 389TH D.C.

AIDA SALINAS FLORES
JUDGE, 398TH D.C.

THOMAS P. WINGATE
JUDGE, 430TH D.C.

Honorable Armando Barrera, Jr.

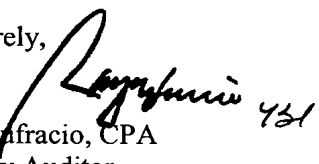
December 21, 2007

Page 2 of 2

We would like to express our sincere appreciation to you and your staff for the courtesy, cooperation, and assistance provided to us during the cash count. If you have any questions regarding this cash count, please contact Cris Reyna, Internal Auditor, at 318-2511 ext. 4643, Yvonne Torres, Senior Internal Auditor, at ext. 4642, Julio C. Espinosa, Internal Audit Supervisor, at ext. 4650, or Arcy B. Duran, Audit Director, at ext. 4645.

Sincerely,

Ray Efracio, CPA
County Auditor



431 12/21/07

Cc: Hector Solis, Manager, Motor Vehicle Department
Margarita Guerra, Supervisor, San Juan Substation
Ana Maria Diaz, Supervisor, McAllen Substation
Norma Linda Ochoa, Supervisor, Mission Substation
Alicia Ruiz, Supervisor, Weslaco Substation

HIDALGO COUNTY DISTRICT JUDGES

RICARDO P. RODRIGUEZ, JR.
JUDGE, 82ND D.C.

RODOLFO DELGADO
JUDGE, 83RD D.C.

J. R. "BOBBY" FLORES
JUDGE, 139TH D.C.

ROSE GUERRA REYNA
JUDGE, 206TH D.C.

JUAN R. PARTIDA
JUDGE, 275TH D.C.

MARIO E. RAMIREZ, JR.
JUDGE, 332ND D.C.

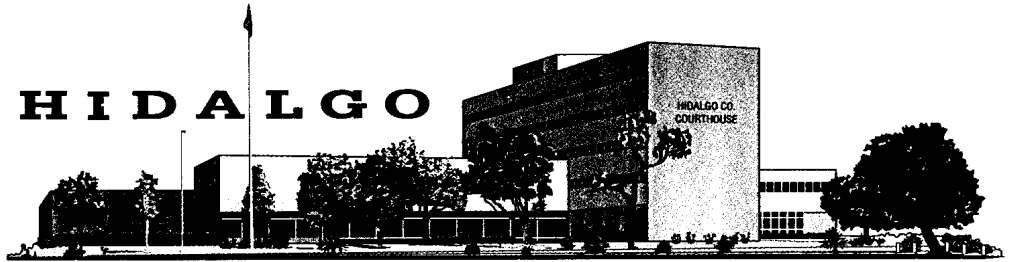
NOE GONZALEZ
JUDGE, 370TH D.C.
OVERSEER

LETICIA LOPEZ
JUDGE, 389TH D.C.

AIDA SALINAS FLORES
JUDGE, 398TH D.C.

THOMAS P. WINGATE
JUDGE, 430TH D.C.

COUNTY *of* HIDALGO



EDINBURG, TEXAS 78539

HIDALGO COUNTY AUDITOR'S OFFICE
Hidalgo County Administration Building
2808 South Business Highway 281
Edinburg, Texas 78539-6243
PHONE: (956) 318-2511
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MAILING ADDRESS:
HIDALGO COUNTY AUDITOR'S OFFICE
P. O. BOX 689
EDINBURG, TEXAS 78540-0689

December 21, 2007

The Honorable Rene Guerra
Hidalgo County Criminal District Attorney
Hidalgo County Courthouse
100 N. Clossner, 3rd Floor
Edinburg, Texas 78539

Ref: Cash Count
Report No. 2007-26

Honorable Rene Guerra:

We conducted a cash count of the cash held by your office on December 6, 2007 as required by Local Government Code § 115.0035. The objective of the cash count was to determine that total cash on hand reconciled to the total receipts issued for the day up to the time of the cash count.

Scope:

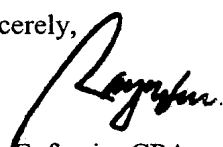
As part of our audit procedures, we verified that cash on hand at the time of the cash count agreed to the total receipts issued. We also reviewed the internal control structure in order to obtain reasonable assurance that cash on hand is safeguarded against loss from unauthorized use and that only authorized transactions are executed, recorded, and reported in accordance with applicable laws and procedures. The internal controls reviewed during our walkthrough included but were not limited to the following: custody of cash, use of cash lock boxes, proper authorization of voided transactions, and the use of a mail log for mail-in payments.

Conclusion:

Total collections at the time of the cash count were \$303.00. Based on the results of our review, we have concluded that total cash on hand did reconcile to the total receipts issued for the day up to the time of the cash count and controls over cash appeared to be adequate.

We would like to express our sincere appreciation to you and your staff for the courtesy, cooperation, and assistance provided to us during the cash count. If you have any questions regarding this cash count, please contact Cris Reyna, Internal Auditor, at 318-2511 ext. 4643, Yvonne Torres, Senior Internal Auditor, at ext. 4642, Julio C. Espinosa, Internal Audit Supervisor, at ext. 4650, or Arcy B. Duran, Audit Director, at ext. 4645.

Sincerely,


Ray Eufrazio, CPA
County Auditor

HIDALGO COUNTY DISTRICT JUDGES

RICARDO P. RODRIGUEZ, JR.
JUDGE, 92ND D.C.

RODOLFO DELGADO
JUDGE, 93RD D.C.

J. R. "BOBBY" FLORES
JUDGE, 139TH D.C.

ROSE GUERRA REYNA
JUDGE, 206TH D.C.

JUAN R. PARTIDA
JUDGE, 275TH D.C.

MARIO E. RAMIREZ, JR.
JUDGE, 332ND D.C.

NOE GONZALEZ
JUDGE, 370TH D.C.
OVERSEER

LETICIA LOPEZ
JUDGE, 389TH D.C.

AIDA SALINAS FLORES
JUDGE, 398TH D.C.

THOMAS P. WINGATE
JUDGE, 430TH D.C.

COUNTY of HIDALGO



EDINBURG, TEXAS 78539

HIDALGO COUNTY AUDITOR'S OFFICE
Hidalgo County Administration Building
2808 South Business Highway 281
Edinburg, Texas 78539-6243
PHONE: (956) 318-2511
FAX: (956) 318-2577
WEBSITE: www.co.hidalgo.tx.us/auditor

MAILING ADDRESS:
HIDALGO COUNTY AUDITOR'S OFFICE
P. O. BOX 689
EDINBURG, TEXAS 78540-0689

December 21, 2007

Honorable Arturo Guajardo, Jr.
Hidalgo County Clerk
100 N. Closner
Edinburg, TX 78539

Ref: Cash Count
Report No. 2007-27

Honorable Arturo Guajardo, Jr:

We conducted cash counts of the cash held at the Hidalgo County Clerk's Offices in Edinburg and McAllen on December 3, 2007 and December 4, 2007, as required by Local Government Code § 115.0035. The objective of the cash counts was to determine that total cash on hand reconciled to the total receipts issued for the day up to the time of the cash count.

Scope:

As part of our audit procedures, we verified that cash on hand at the time of the cash count agreed to the total receipts issued. We also reviewed the internal control structure in order to obtain reasonable assurance that cash on hand is safeguarded against loss from unauthorized use and that only authorized transactions are executed, recorded, and reported in accordance with applicable laws and procedures. The internal controls reviewed during our walkthrough included but were not limited to the following: custody of cash, use of cash lock boxes, and proper authorization of voided transactions.

Conclusion:

Total collections at the time of the cash counts for both offices totaled \$63,364.04. Based on the results of our review, we have concluded that generally total cash on hand reconciled to the total receipts issued for the day up to the time of the cash count. However, improvements could be made to the internal controls for the receipting of collections.

Observation #1:

We noted during our review of the Edinburg office that the payee line of a check was left blank and not made payable to the order of Hidalgo County Clerk. The cashier stamped the check properly at the time of the cash count. The County Auditor's Office has a policy requiring that all checks and money orders received be made payable to the order of Hidalgo County Clerk. Failure to comply with the policy may result in the loss of County revenues.

Recommendation:

Management should implement procedures that require cashiers to verify that all checks and money orders be made payable to the order of Hidalgo County Clerk immediately upon receipt.

HIDALGO COUNTY DISTRICT JUDGES

RICARDO P. RODRIGUEZ, JR.
JUDGE, 82ND D.C.

RODOLFO DELGADO
JUDGE, 93RD D.C.

J. R. "BOBBY" FLORES
JUDGE, 139TH D.C.

ROSE GUERRA REYNA
JUDGE, 206TH D.C.

JUAN R. PARTIDA
JUDGE, 275TH D.C.

MARIO E. RAMIREZ, JR.
JUDGE, 332ND D.C.

NOE GONZALEZ
JUDGE, 370TH D.C.
OVERSEER

LETICIA LOPEZ
JUDGE, 389TH D.C.

AIDA SALINAS FLORES
JUDGE, 398TH D.C.

THOMAS P. WINGATE
JUDGE, 430TH D.C.


The Honorable Arturo Guajardo, Jr.

December 21, 2007

Page 2 of 2

We would like to express our sincere appreciation to you and your staff for the courtesy, cooperation, and assistance provided to us during the cash count. If you have any questions regarding this cash count, please contact Cris Reyna, Internal Auditor, at 318-2511 ext. 4643, Yvonne Torres, Senior Internal Auditor, at ext. 4642, Julio C. Espinosa, Internal Audit Supervisor, at ext. 4650, or Arcy B. Duran, Audit Director, at ext. 4645.

Sincerely,



12/21/07

Ray Eufrazio, CPA
County Auditor

HIDALGO COUNTY DISTRICT JUDGES

RICARDO P. RODRIGUEZ, JR.
JUDGE, 12th D.C.

RODOLFO DELGADO
JUDGE, 13th D.C.

J. R. "BOBBY" FLORES
JUDGE, 13th D.C.

ROSE GUERRA REYNA
JUDGE, 20th D.C.

JUAN R. PARTIDA
JUDGE, 27th D.C.

MARIO E. RAMIREZ, JR.
JUDGE, 32nd D.C.

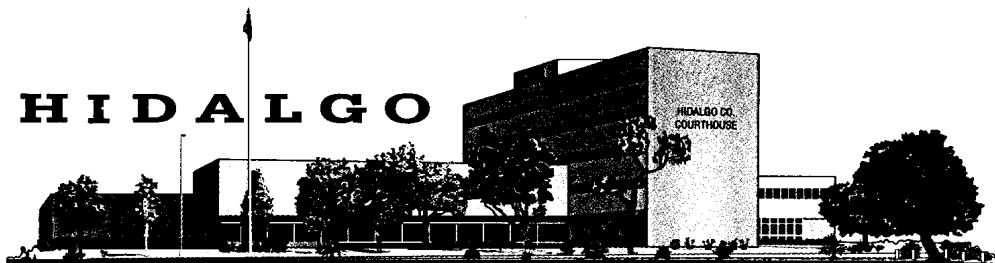
NOE GONZALEZ
JUDGE, 37th D.C.
OVERSEER

LETICIA LOPEZ
JUDGE, 38th D.C.

AIDA SALINAS FLORES
JUDGE, 39th D.C.

THOMAS P. WINGATE
JUDGE, 43rd D.C.

COUNTY of HIDALGO



EDINBURG, TEXAS 78539

HIDALGO COUNTY AUDITOR'S OFFICE
County Administration Building
2808 South Business Highway 281
Edinburg, Texas 78539-6243
PHONE: (956) 318-2511
FAX: (956) 318-2577
WEBSITE: www.co.hidalgo.tx.us/auditor

MAILING ADDRESS:
HIDALGO COUNTY AUDITOR'S OFFICE
P. O. BOX 689
EDINBURG, TEXAS 78540-0689

December 21, 2007

The Honorable Gilberto Saenz
Justice of the Peace, Pct. 1, Pl. 1
1902 Joe Stephens, Suite 301
Weslaco, Texas 78596

Ref: Cash Count
Report No. 2007-28

Honorable Gilberto Saenz:

We conducted a cash count of the cash on hand held at your office on December 4, 2007, as required by Local Government Code §115.0035. The objective of the cash count was to determine that total cash on hand reconciled to the total receipts issued for the day up to the time of the cash count.

Scope:

As part of our audit procedures, we verified that cash on hand at the time of the cash count agreed to the total receipts issued. We also reviewed the internal control structure in order to obtain reasonable assurance that cash on hand is safeguarded against loss from unauthorized use and that only authorized transactions are executed, recorded, and reported in accordance with applicable laws and procedures. The internal controls reviewed during our walkthrough included but were not limited to the following: custody of cash, use of lock boxes, and proper authorization of voided transactions.

Conclusion:

Total collections at the time of the cash count were \$827.00. Based on the results of our review, we have concluded that total cash on hand did reconcile to the total receipts issued for the day up to the time of the cash count. However, improvements could be made to the internal controls for the receipting of collections.

Observation #1:

We noted during our review that the payee line of a check was left blank and not made payable to the order of Justice of the Peace, Pct. 1, Pl. 1. The cashier stamped the payee information at the time of the cash count. The County Auditor's Office has a policy requiring that all checks, money orders, and cashier's checks be made payable to the order of Justice of the Peace, Pct. 1, Pl. 1. Failure to comply with the policy may result in the loss of County revenues.

Recommendation:

Management should implement procedures to ensure that all checks, money orders, and cashier's checks received should have the proper payee information completed upon receipt.

HIDALGO COUNTY DISTRICT JUDGES

RICARDO P. RODRIGUEZ, JR.
JUDGE, 82ND D.C.

RODOLFO DELGADO
JUDGE, 83RD D.C.

J. R. "BOBBY" FLORES
JUDGE, 139TH D.C.

ROSE GUERRA REYNA
JUDGE, 206TH D.C.

JUAN R. PARTIDA
JUDGE, 275TH D.C.

MARIO E. RAMIREZ, JR.
JUDGE, 332ND D.C.

NOE GONZALEZ
JUDGE, 370TH D.C.
OVERSEER

LETICIA LOPEZ
JUDGE, 389TH D.C.

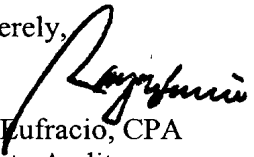
AIDA SALINAS FLORES
JUDGE, 398TH D.C.

THOMAS P. WINGATE
JUDGE, 430TH D.C.

The Honorable Gilberto Saenz
December 21, 2007
Page 2 of 2

We would like to express our sincere appreciation to you and your staff for the courtesy, cooperation, and assistance provided to us during the cash count. If you have any questions regarding this cash count, please contact Clorinda Castillo, Internal Auditor, at 318-2511 ext. 4653, Yvonne Torres, Senior Internal Auditor, at ext. 4642, Julio C. Espinosa, Internal Audit Supervisor, at ext. 4650, or Arcy B. Duran, Audit Director, at ext. 4645.

Sincerely,


Ray Eufrazio, CPA
County Auditor

RE 12/21/07

HIDALGO COUNTY DISTRICT JUDGES

RICARDO P. RODRIGUEZ, JR.
JUDGE, 92ND D.C.

RODOLFO DELGADO
JUDGE, 93RD D.C.

J. R. "BOBBY" FLORES
JUDGE, 139TH D.C.

ROSE GUERRA REYNA
JUDGE, 206TH D.C.

JUAN R. PARTIDA
JUDGE, 275TH D.C.

MARIO E. RAMIREZ, JR.
JUDGE, 332ND D.C.

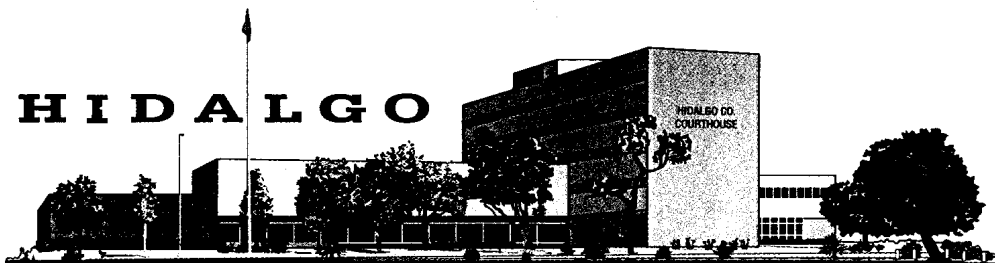
NOE GONZALEZ
JUDGE, 370TH D.C.
OVERSEER

LETICIA LOPEZ
JUDGE, 389TH D.C.

AIDA SALINAS FLORES
JUDGE, 398TH D.C.

THOMAS P. WINGATE
JUDGE, 430TH D.C.

COUNTY of HIDALGO



EDINBURG, TEXAS 78539

HIDALGO COUNTY AUDITOR'S OFFICE
County Administration Building
2808 South Business Highway 281
Edinburg, Texas 78539-6243
PHONE: (956) 318-2511
FAX: (956) 318-2577
WEBSITE: www.co.hidalgo.tx.us/auditor

MAILING ADDRESS:
HIDALGO COUNTY AUDITOR'S OFFICE
P. O. BOX 689
EDINBURG, TEXAS 78540-0689

December 21, 2007

The Honorable Jesus E. Morales
Justice of the Peace, Pct. 1, Pl. 2
1902 Joe Stephens, Suite 302
Weslaco, Texas 78596

Ref: Cash Count
Report No. 2007-29

Honorable Jesus E. Morales:

We conducted a cash count of the cash held by your office on December 4, 2007, as required by Local Government Code § 115.0035. The objective of the cash count was to determine that total cash on hand reconciled to the total receipts issued for the day up to the time of the cash count.

Scope:

As part of our audit procedures, we verified that cash on hand at the time of the cash count agreed to the total receipts issued. We also reviewed the internal control system in order to obtain reasonable assurance that cash on hand is safeguarded against loss from unauthorized use and that only authorized transactions are executed, recorded, and reported in accordance with applicable laws and procedures. The internal controls reviewed during our walkthrough included but were not limited to the following: custody of cash, use of cash lock boxes, and the proper authorization of voided transactions.

Conclusion:

Total collections at the time of the cash count were \$1,547.00. Based on the results of our review, we have concluded that total cash on hand did reconcile to the total receipts issued for the day up to the time of the cash count and controls over cash appeared to be adequate.

We would like to express our sincere appreciation to you and your staff for the courtesy, cooperation, and assistance provided to us during the cash count. If you have any questions regarding this cash count, please contact Clorinda Castillo, Internal Auditor, at 318-2511 ext. 4653, Yvonne Torres, Senior Internal Auditor, at ext. 4642, Julio C. Espinosa, Internal Audit Supervisor, at ext. 4650, or Arcy B. Duran, Audit Director, at ext. 4645.

Sincerely,


Ray Eufrazio, CPA
County Auditor

12/21/07

HIDALGO COUNTY DISTRICT JUDGES

RICARDO P. ROORIQUEZ, JR.
JUDGE, 92ND D.C.

RODOLFO DELGADO
JUDGE, 89TH D.C.

J. R. "BOBBY" FLORES
JUDGE, 138TH D.C.

ROSE GUERRA REYNA
JUDGE, 206TH D.C.

JUAN R. PARTIDA
JUDGE, 275TH D.C.

MARIO E. RAMIREZ, JR.
JUDGE, 332ND D.C.

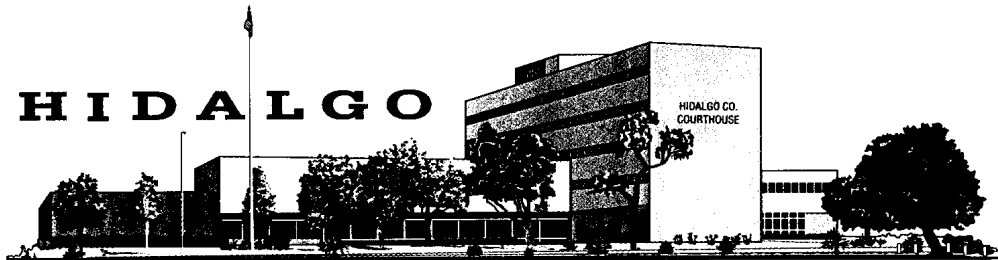
NOE GONZALEZ
JUDGE, 370TH D.C.
OVERSEER

LETICIA LOPEZ
JUDGE, 389TH D.C.

AYDA SALINAS FLORES
JUDGE, 398TH D.C.

THOMAS P. WINGATE
JUDGE, 430TH D.C.

COUNTY *of* HIDALGO



EDINBURG, TEXAS 78539

HIDALGO COUNTY AUDITOR'S OFFICE
County Administration Building
2808 South Business Highway 281
Edinburg, Texas 78539-6243
PHONE: (956) 318-2511
FAX: (956) 318-2577
WEBSITE: www.co.hidalgo.tx.us/auditor

MAILING ADDRESS:
HIDALGO COUNTY AUDITOR'S OFFICE
P. O. BOX 689
EDINBURG, TEXAS 78540-0689

December 21, 2007

The Honorable Bobby Contreras
Justice of the Peace, Pct. 2, Pl. 1
1510 N. Jackson Rd.
Pharr, Texas 78577

Ref: Cash Count
Report No. 2007-30

Honorable Bobby Contreras:

We conducted a cash count of the cash held by your office on December 4, 2007 as required by Local Government Code § 115.0035. The objective of the cash count was to determine that total cash on hand reconciled to the total receipts issued for the day up to the time of the cash count.

Scope:

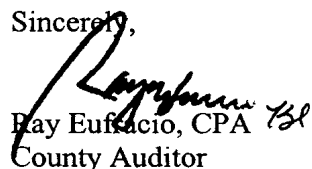
As part of our audit procedures, we verified that cash on hand at the time of the cash count agreed to the total receipts issued. We also reviewed the internal control system in order to obtain reasonable assurance that cash on hand is safeguarded against loss from unauthorized use and that only authorized transactions are executed, recorded, and reported in accordance with applicable laws and procedures. The internal controls reviewed during our walkthrough included but were not limited to the following: custody of cash, use of cash lock boxes, and the proper authorization of voided transactions.

Conclusion:

Total collections at the time of the cash count were \$129.00. Based on the results of our review, we have concluded that total cash on hand did reconcile to the total receipts issued for the day up to the time of the cash count and controls over cash appeared to be adequate.

We would like to express our sincere appreciation to you and your staff for the courtesy, cooperation, and assistance provided to us during the cash count. If you have any questions regarding this cash count, please contact Clorinda Castillo, Internal Auditor, at 318-2511 ext. 4653, Yvonne Torres, Senior Internal Auditor, at ext. 4642, Julio C. Espinosa, Internal Audit Supervisor, at ext. 4650, or Arcy B. Duran, Audit Director, at ext. 4645.

Sincerely,


Ray Eufacio, CPA 12/21/07
County Auditor

HIDALGO COUNTY DISTRICT JUDGES

RICARDO P. RODRIGUEZ, JR.
JUDGE, 92ND D.C.

RODOLFO DELGADO
JUDGE, 93RD D.C.

J. R. "BOBBY" FLORES
JUDGE, 139TH D.C.

ROSE GUERRA REYNA
JUDGE, 206TH D.C.

JUAN R. PARTIDA
JUDGE, 275TH D.C.

MARCO E. RAMIREZ, JR.
JUDGE, 332ND D.C.

NOE GONZALEZ
JUDGE, 370TH D.C.
OVERSEER

LETICIA LOPEZ
JUDGE, 389TH D.C.

AIDA SALINAS FLORES
JUDGE, 398TH D.C.

THOMAS P. WINGATE
JUDGE, 430TH D.C.

COUNTY of HIDALGO



EDINBURG, TEXAS 78539

HIDALGO COUNTY AUDITOR'S OFFICE
County Administration Building
2808 South Business Highway 281
Edinburg, Texas 78539-6243
PHONE: (956) 318-2511
FAX: (956) 318-2577
WEBSITE: www.co.hidalgo.tx.us/auditor

MAILING ADDRESS:
HIDALGO COUNTY AUDITOR'S OFFICE
P. O. BOX 689
EDINBURG, TEXAS 78540-0689

December 21, 2007

The Honorable Rosa Trevino
Justice of the Peace, Pct.2, Pl. 2
122 E. Park Avenue
Pharr, Texas 78577

Ref: Cash Count
Report No. 2007-31

Honorable Rosa E. Treviño:

We conducted a cash count of the cash held at your office on October 15, 2007, as required by Local Government Code § 115.0035. The objective of the cash count was to determine that total cash on hand reconciled to the total receipts issued for the day up to the time of the cash count. Prior to conducting the cash count, we were informed of the recent change of personnel. Therefore, the cash count included collections that may have been received during the change of personnel.

Scope:

As part of our audit procedures, we verified that cash on hand at the time of the cash count agreed to the total receipts issued. We also reviewed the internal control system in order to obtain reasonable assurance that cash on hand is safeguarded against loss from unauthorized use and that only authorized transactions are executed, recorded, and reported in accordance with applicable laws and procedures. The internal controls reviewed during our walkthrough included but were not limited to the following: custody of cash, use of cash lock boxes, proper authorization of voided transactions, use of a mail log for mail-in payments, and segregation of duties.

Conclusion:

Total collections at the time of the cash count were \$25,630.36. Based on the results of our review, we have concluded that total cash on hand did not reconcile to the total receipts issued for the day up to the time of the cash count. In addition, improvements could be made to the internal controls for the safeguarding, endorsing, receipting, and the timely deposit of collections.

Observation #1:

At the time of the cash count, we noted that collections received from October 9, 2007 thru October 15, 2007 were not properly safeguarded. The County Auditor's Office has a policy requiring that all collections received by the department be properly safeguarded. Failure to comply with the policy may result in the loss of County revenues.

HIDALGO COUNTY DISTRICT JUDGES

RICARDO P. RODRIGUEZ, JR.
JUDGE, 92ND D.C.

RODOLFO DELGADO
JUDGE, 93RD D.C.

J. R. "BOBBY" FLORES
JUDGE, 136TH D.C.

ROSE GUERRA REYNA
JUDGE, 206TH D.C.

JUAN R. PARTIDA
JUDGE, 275TH D.C.

MARIO E. RAMIREZ, JR.
JUDGE, 332ND D.C.

NOE GONZALEZ
JUDGE, 370TH D.C.
OVERSEER

LETICIA LOPEZ
JUDGE, 389TH D.C.

AIDA SALINAS FLORES
JUDGE, 398TH D.C.

THOMAS P. WINGATE
JUDGE, 430TH D.C.

Recommendation:

Management should purchase a lock box and implement procedures to ensure collections are placed in a lock box immediately upon receipt.

Observation #2:

We noted during our review that the checks, money orders, and cashier's checks received were not properly endorsed. The County Auditor's Office has a policy requiring that all checks, money orders, and cashier's checks received be properly endorsed immediately upon receipt; however, procedures to ensure compliance with the policy have not been implemented. Failure to comply with the policy may result in the loss of County revenues.

Recommendation:

Management should implement procedures to ensure checks and money orders are endorsed immediately upon receipt.

Observation #3:

At the time of the cash count, we noted that collections for October 15, 2007 totaling \$10,225.36 had not been received. A total of \$3,299.00 was received at the time of the cash count. The remaining monies were pending review on case information in order to receipt to the appropriate case. The County Auditor's Office has a policy requiring that collections be receipted immediately upon receipt; however, procedures are not in place to ensure the policy is followed. Failure to comply with the receipting policy may result in the loss of County revenues.

Recommendation:

Management should implement procedures to monitor that all money is receipted at the time of collection.

Observation #4:

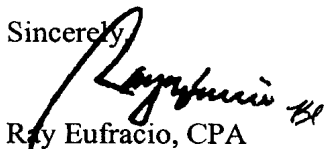
We noted that collections received for December 9, 2007 thru December 15, 2007 had not been deposited on a timely basis. According to Local Government Code § 113.022, "a county officer who receives funds shall deposit the funds with the county treasurer on or before the next regular business day after the date on which the funds are received." However, procedures to ensure compliance with the statute have not been implemented. Failure to comply with the policy may result in the loss of County revenues.

Recommendation:

Management should implement procedures to ensure collections are deposited on a timely basis.

We would like to express our sincere appreciation to you and your staff for the courtesy, cooperation, and assistance provided to us during the cash count. If you have any questions regarding this cash count, please contact Clorinda Castillo, Internal Auditor, at 318-2511 ext. 4653, Yvonne Torres, Senior Internal Auditor, at ext. 4642, Julio C. Espinosa, Internal Audit Supervisor, at ext. 4650, or Arcy B. Duran, Audit Director, at ext. 4645.

Sincerely,


Ray Eufrazio, CPA
County Auditor

12/21/07

HIDALGO COUNTY DISTRICT JUDGES

RICARDO P. RODRIGUEZ, JR.
JUDGE, 92ND D.C.

RODOLFO DELGADO
JUDGE, 93RD D.C.

J. R. "BOBBY" FLORES
JUDGE, 139TH D.C.

ROSE GUERRA REYNA
JUDGE, 206TH D.C.

JUAN R. PARTIDA
JUDGE, 275TH D.C.

MARIO E. RAMIREZ, JR.
JUDGE, 332ND D.C.

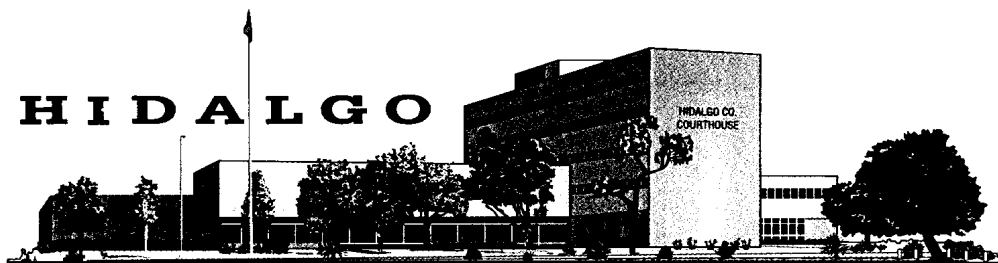
NOÉ GONZALEZ
JUDGE, 370TH D.C.
OVERSEER

LETICIA LOPEZ
JUDGE, 389TH D.C.

AIDA SALINAS FLORES
JUDGE, 398TH D.C.

THOMAS P. WINGATE
JUDGE, 430TH D.C.

COUNTY of HIDALGO



EDINBURG, TEXAS 78539

HIDALGO COUNTY AUDITOR'S OFFICE
County Administration Building
2808 South Business Highway 281
Edinburg, Texas 78539-6243
PHONE: (956) 318-2511
FAX: (956) 318-2577
WEBSITE: www.co.hidalgo.tx.us/auditor

MAILING ADDRESS:
HIDALGO COUNTY AUDITOR'S OFFICE
P. O. BOX 689
EDINBURG, TEXAS 78540-0689

December 21, 2007

The Honorable Luis L. Garza
Justice of the Peace, Pct. 3, Pl. 1
730 Breyfogle Suite C
Mission, Texas 78572

Ref: Cash Count
Report No. 2007-32

Honorable Luis L. Garza:

We conducted a cash count of the cash held at your office on October 17, 2007, as required by Local Government Code § 115.0035. The objective of the cash count was to determine that total cash on hand reconciled to the total receipts issued for the day up to the time of the cash count.

Scope:

As part of our audit procedures, we verified that cash on hand at the time of the cash count agreed to the total receipts issued. We also reviewed the internal control structure in order to obtain reasonable assurance that cash on hand is safeguarded against loss from unauthorized use and that only authorized transactions are executed, recorded, and reported in accordance with applicable laws and procedures. The internal controls reviewed during our walkthrough included but were not limited to the following: custody of cash, use of cash lock boxes, proper authorization of voided transactions, use of a mail log for mail-in payments, and the segregation of duties.

Conclusion:

Total collections at the time of the cash count were \$1,614.00. Based on the results of our review, we have concluded that total cash on hand did reconcile to the total receipts issued for the day up to the time of the cash count. However, improvements could be made to the internal controls for the safeguarding and receipting of collections.

Observation #1:

We noted during our review that the office only had one cash lock box for all collections received by the clerks. The County Auditor's Office has a policy requiring that cash lock boxes be assigned to each clerk that receives collections. Failure to comply with the policy may result in the loss of County revenues.

Recommendation:

Management should assign a cash lock box to each clerk that receives collections and implement procedures to ensure the safeguarding of collections.

HIDALGO COUNTY DISTRICT JUDGES

RICARDO P. RODRIGUEZ, JR.
JUDGE, 92ND D.C.

RODOLFO DELGADO
JUDGE, 93RD D.C.

J. R. "BOBBY" FLORES
JUDGE, 139TH D.C.

ROSE GUERRA REYNA
JUDGE, 206TH D.C.

JUAN R. PARTIDA
JUDGE, 275TH D.C.

MARIO E. RAMIREZ, JR.
JUDGE, 332ND D.C.

NOE GONZALEZ
JUDGE, 370TH D.C.
OVERSEER

LETICIA LOPEZ
JUDGE, 389TH D.C.

IDA SALINAS FLORES
JUDGE, 398TH D.C.

THOMAS P. WINGATE
JUDGE, 430TH D.C.

Observation #2:

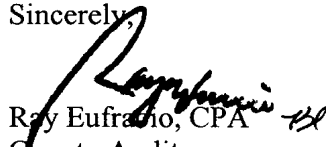
We noted during our review that the poster noting, "Make sure you receive an official county receipt when making payments at this office" was missing the display of the sample receipt. The County Auditor's Office has a policy requiring the presence of a poster along with a sample receipt be displayed for the public view; however, the procedures are not in place to ensure the policy is implemented.

Recommendation:

Management should ensure that a sample receipt be displayed by the poster for public view.

We would like to express our sincere appreciation to you and your staff for the courtesy, cooperation, and assistance provided to us during the cash count. If you have any questions regarding these cash counts, please contact Clorinda Castillo, Internal Auditor, at 318-2511 ext. 4653, Yvonne Torres, Senior Internal Auditor, at ext. 4642, Julio C. Espinosa, Internal Audit Supervisor, at ext. 4650, or Arcy B. Duran, Audit Director, at ext. 4645.

Sincerely,


Ray Eufraño, CPA *RE 12/21/07*
County Auditor

HIDALGO COUNTY DISTRICT JUDGES

RICARDO P. RODRIGUEZ, JR.
JUDGE, 92ND D.C.

RODOLFO DELGADO
JUDGE, 93RD D.C.

J. R. "BOBBY" FLORES
JUDGE, 139TH D.C.

ROSE GUERRA REYNA
JUDGE, 206TH D.C.

JUAN R. PARTIDA
JUDGE, 275TH D.C.

MARIO E. RAMIREZ, JR.
JUDGE, 332ND D.C.

NOE GONZALEZ
JUDGE, 370TH D.C.
OVERSEER

LETICIA LOPEZ
JUDGE, 389TH D.C.

IDA SALINAS FLORES
JUDGE, 398TH D.C.

THOMAS P. WINGATE
JUDGE, 430TH D.C.

COUNTY of HIDALGO



EDINBURG, TEXAS 78539

HIDALGO COUNTY AUDITOR'S OFFICE
County Administration Building
2808 South Business Highway 281
Edinburg, Texas 78539-6243
PHONE: (956) 318-2511
FAX: (956) 318-2577
WEBSITE: www.co.hidalgo.tx.us/auditor

MAILING ADDRESS:
HIDALGO COUNTY AUDITOR'S OFFICE
P. O. BOX 689
EDINBURG, TEXAS 78540-0689

December 21, 2007

The Honorable Ismael "Melo" Ochoa
Justice of the Peace, Pct. 3, Pl. 2
730 Breyfogle Suite A
Mission, Texas 78572

Ref: Cash Count
Report No. 2007-33

Honorable Ismael Ochoa:

We conducted a cash count of the cash held at your office on October 17, 2007 as required by Local Government Code § 115.0035. The objective of the cash count was to determine that total cash on hand reconciled to the total receipts issued for the day up to the time of the cash count.

Scope:

As part of our audit procedures, we verified that cash on hand at the time of the cash count agreed to the total receipts issued. We also reviewed the internal control system in order to obtain reasonable assurance that cash on hand is safeguarded against loss from unauthorized use and that only authorized transactions are executed, recorded, and reported in accordance with applicable laws and procedures. The internal controls reviewed during our walkthrough included but were not limited to the following: custody of cash, use of cash lock boxes, proper authorization of voided transactions, and the use of a mail log for mail-in payments.

Conclusion:

Total collections at the time of the cash count were \$377.00. Based on the results of our review, we have concluded that total cash on hand reconciled to the total receipts issued for the day up to the time of the cash count. However, improvements could be made to the internal controls for the receipting of collections.

Observation #1:

We noted during our review that two (2) bond checks received from the Sheriff's Office totaling \$649.00 had not been safeguarded nor receipted. The Court Coordinator was waiting for the cash bond ten (10) day liquidation requirement to expire in order to receipt the checks. The cashier receipted the checks at the time of the cash count. The County Auditor's Office has a policy requiring that collections be receipted immediately upon receipt; however, procedures are not in place to ensure the policy is followed. Failure to comply with the receipting policy may result in the loss of County revenues.

HIDALGO COUNTY DISTRICT JUDGES

RICARDO P. RODRIGUEZ, JR.
JUDGE, 92ND D.C.

RODOLFO DELGADO
JUDGE, 93RD D.C.

J. R. "BOBBY" FLORES
JUDGE, 139TH D.C.

ROSE GUERRA REYNA
JUDGE, 206TH D.C.

JUAN R. PARTIDA
JUDGE, 275TH D.C.

MARIO E. RAMIREZ, JR.
JUDGE, 332ND D.C.

NOE GONZALEZ
JUDGE, 370TH D.C.
OVERSEER

LETICIA LOPEZ
JUDGE, 389TH D.C.

AIDA SALINAS FLORES
JUDGE, 398TH D.C.

THOMAS P. WINGATE
JUDGE, 430TH D.C.

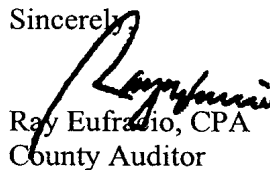
The Honorable Ismael "Melo" Ochoa
December 21, 2007
Page 2 of 2

Recommendation:

Management should implement procedures to ensure that all money is receipted at the time of collection.

We would like to express our sincere appreciation to you and your staff for the courtesy, cooperation, and assistance provided to us during the cash count. If you have any questions regarding this cash count, please contact Clorinda Castillo, Internal Auditor, at 318-2511 ext. 4653, Yvonne Torres, Senior Internal Auditor, at ext. 4642, Julio C. Espinosa, Internal Audit Supervisor, at ext. 4650, or Arcy B. Duran, Audit Director, at ext. 4645.

Sincerely,


Ray Eufrazio, CPA
County Auditor

RE 12/21/07

HIDALGO COUNTY DISTRICT JUDGES

RICARDO P. RODRIGUEZ, JR.
JUDGE, 92ND D.C.

RODOLFO DELGADO
JUDGE, 93RD D.C.

J. R. "BOBBY" FLORES
JUDGE, 139TH D.C.

ROSE GUERRA REYNA
JUDGE, 208TH D.C.

JUAN R. PARTIDA
JUDGE, 275TH D.C.

MARIO E. RAMIREZ, JR.
JUDGE, 332ND D.C.

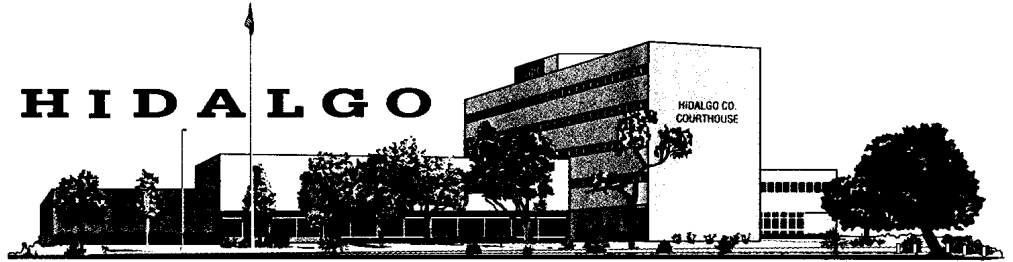
NOE GONZALEZ
JUDGE, 370TH D.C.
OVERSEER

LETICIA LOPEZ
JUDGE, 389TH D.C.

AIDA SALINAS FLORES
JUDGE, 398TH D.C.

THOMAS P. WINGATE
JUDGE, 430TH D.C.

COUNTY of HIDALGO



EDINBURG, TEXAS 78539

HIDALGO COUNTY AUDITOR'S OFFICE
County Administration Building
2808 South Business Highway 281
Edinburg, Texas 78539-6243
PHONE: (956) 318-2511
FAX: (956) 318-2577
WEBSITE: www.co.hidalgo.tx.us/auditor

MAILING ADDRESS:
HIDALGO COUNTY AUDITOR'S OFFICE
P. O. BOX 689
EDINBURG, TEXAS 78540-0689

December 21, 2007

The Honorable Carlos Espinoza
Justice of the Peace, Pct. 4, Pl. 1
212 N. 12th St.
Edinburg, Texas 78539

Ref: Cash Count
Report No. 2007-34

Honorable Carlos Espinoza:

We conducted a cash count of the cash held by your office on December 4, 2007 as required by Local Government Code § 115.0035. The objective of the cash count was to determine that total cash on hand reconciled to the total receipts issued for the day up to the time of the cash count.

Scope:

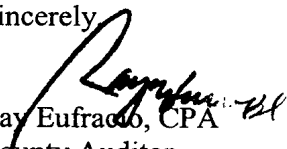
As part of our audit procedures, we verified that cash on hand at the time of the cash count agreed to the total receipts issued. We also reviewed the internal control system in order to obtain reasonable assurance that cash on hand is safeguarded against loss from unauthorized use and that only authorized transactions are executed, recorded, and reported in accordance with applicable laws and procedures. The internal controls reviewed during our walkthrough included but were not limited to the following: custody of cash, use of cash lock boxes, and the proper authorization of voided transactions.

Conclusion:

Total collections at the time of the cash count were \$1,941.00. Based on the results of our review, we have concluded that total cash on hand did reconcile to the total receipts issued for the day up to the time of the cash count and controls over cash appeared to be adequate.

We would like to express our sincere appreciation to you and your staff for the courtesy, cooperation, and assistance provided to us during the cash count. If you have any questions regarding this cash count, please contact Clorinda Castillo, Internal Auditor, at 318-2511 ext. 4653, Yvonne Torres, Senior Internal Auditor, at ext. 4642, Julio C. Espinosa, Internal Audit Supervisor, at ext. 4650, or Arcy B. Duran, Audit Director, at ext. 4645.

Sincerely,


Ray Eufraido, CPA 12/21/07
County Auditor

HIDALGO COUNTY DISTRICT JUDGES

RICARDO P. RODRIGUEZ, JR.
JUDGE, 92ND D.C.

RODOLFO DELGADO
JUDGE, 93RD D.C.

J. R. "BOBBY" FLORES
JUDGE, 139TH D.C.

ROSE GUERRA REYNA
JUDGE, 206TH D.C.

JUAN R. PARTIDA
JUDGE, 275TH D.C.

MARIO E. RAMIREZ, JR.
JUDGE, 332ND D.C.

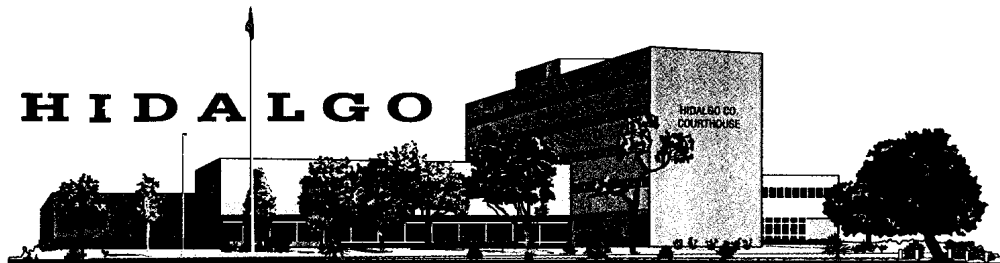
NOE GONZALEZ
JUDGE, 370TH D.C.
OVERSEER

LETICIA LOPEZ
JUDGE, 389TH D.C.

AIDA SALINAS FLORES
JUDGE, 396TH D.C.

THOMAS P. WINGATE
JUDGE, 430TH D.C.

COUNTY of HIDALGO



EDINBURG, TEXAS 78539

HIDALGO COUNTY AUDITOR'S OFFICE
County Administration Building
2808 South Business Highway 281
Edinburg, Texas 78539-6243
PHONE: (956) 318-2511
FAX: (956) 318-2577
WEBSITE: www.co.hidalgo.tx.us/auditor

MAILING ADDRESS:
HIDALGO COUNTY AUDITOR'S OFFICE
P. O. BOX 689
EDINBURG, TEXAS 78540-0689

December 21, 2007

The Honorable Mary Alice Palacios-Hernandez
Justice of the Peace, Pct. 4, Pl. 2
224 N. 12th Street
Edinburg, Texas 78539

Ref: Cash Count
Report No. 2007-35

Honorable Mary Alice Palacios-Hernandez:

We conducted a cash count of the cash held at your office on December 4, 2007, as required by Local Government Code § 115.0035. The objective of the cash count was to determine that total cash on hand reconciled to the total receipts issued for the day up to the time of the cash count.

Scope:


As part of our audit procedures, we verified that cash on hand at the time of the cash count agreed to the total receipts issued. We also reviewed the internal control system in order to obtain reasonable assurance that cash on hand is safeguarded against loss from unauthorized use and that only authorized transactions are executed, recorded, and reported in accordance with applicable laws and procedures. The internal controls reviewed during our walkthrough included but were not limited to the following: custody of cash, use of cash lock boxes, and the proper authorization of voided transactions.

Conclusion:

Total collections at the time of the cash count were \$535.00. Based on the results of our review, we have concluded that total cash on hand did reconcile to the total receipts issued for the day up to the time of the cash count and controls over cash appeared to be adequate.

We would like to express our sincere appreciation to you and your staff for the courtesy, cooperation, and assistance provided to us during the cash count. If you have any questions regarding this cash count, please contact Clorinda Castillo, Internal Auditor, at 318-2511 ext. 4653, Yvonne Torres, Senior Internal Auditor, at ext. 4642, Julio C. Espinosa, Internal Audit Supervisor, at ext. 4650, or Arcy B. Duran, Audit Director, at ext. 4645.

Sincerely,


Ray Eufreacio, CPA
County Auditor

12/21/07

HIDALGO COUNTY DISTRICT JUDGES

RICARDO P. RODRIGUEZ, JR.
JUDGE, 82nd D.C.

RODOLFO DELGADO
JUDGE, 83rd D.C.

J. R. "BOBBY" FLORES
JUDGE, 138th D.C.

ROSE GUERRA REYNA
JUDGE, 208th D.C.

JUAN R. PARTIDA
JUDGE, 275th D.C.

MARIO E. RAMIREZ, JR.
JUDGE, 332nd D.C.

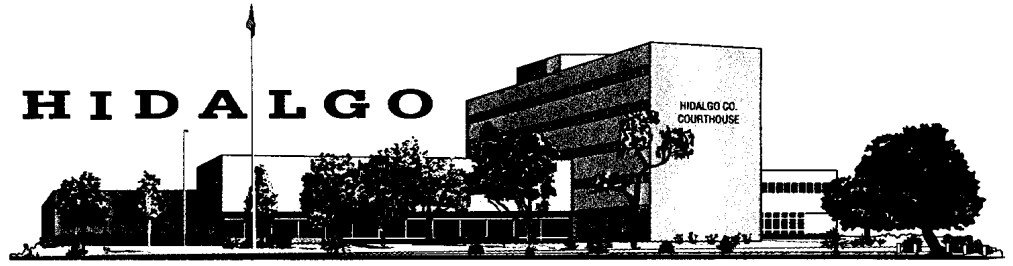
NOE GONZALEZ
JUDGE, 370th D.C.
OVERSEER

LETICIA LOPEZ
JUDGE, 389th D.C.

aida salinas flores
JUDGE, 398th D.C.

THOMAS P. WINGATE
JUDGE, 430th D.C.

COUNTY of HIDALGO



HIDALGO COUNTY AUDITOR'S OFFICE
County Administration Building
2808 South Business Highway 281
Edinburg, Texas 78539-6243
PHONE: (956) 318-2511
FAX: (956) 318-2577
WEBSITE: www.co.hidalgo.tx.us/auditor

EDINBURG, TEXAS 78539

MAILING ADDRESS:
HIDALGO COUNTY AUDITOR'S OFFICE
P. O. BOX 689
EDINBURG, TEXAS 78540-0689

December 21, 2007

Honorable Espiridion Jackson
Hidalgo County Justice of the Peace Pct. 5, Place 1
708 E. Edinburg Ave, Suite B
Elsa, Texas 78543

Ref: Cash Count
Report No. 2007-36

Honorable Judge Jackson:

We conducted a cash count of the cash held at your office on December 3, 2007, as required by Local Government Code § 115.0035. The objective of the cash count was to determine that total cash on hand reconciled to the total receipts issued for the day up to the time of the cash count.

Scope:

As part of our review procedures, we verified that cash on hand at the time of the cash count agreed to the total receipts issued. We also reviewed the internal control system in order to obtain reasonable assurance that cash on hand is safeguarded against loss from unauthorized use and that only authorized transactions are executed, recorded, and reported in accordance with applicable laws and procedures. The internal controls reviewed during our walkthrough included but were not limited to the following: custody of cash, use of cash lock boxes, proper authorization of voided transactions, the use of a log for mail-in payments, and segregation of duties.

Conclusion:

Based on the results of our review, we have concluded that total cash on hand did not reconcile to the total receipts issued for the day up to the time of the cash count. In addition, improvements could be made to the internal controls for the receipting of collections.

Observation #1:

At the time of the cash count, we noted that the total cash on hand of \$977.25 did not reconcile to receipts issued of \$296.25. The cash on hand consisted of twelve (12) checks dated from August 13, 2007 to December 3, 2007. Ten (10) out of the twelve (12) checks received were not logged on the Daily Mail Collection Report, receipted, endorsed, deposited, or entered into a weekly Revenue Remittance Report and monthly fee report. According to the staff from the Justice of the Peace's Office the checks had not been deposited due to small check numbers, missing case information, and request for birth certificates were not notarized. The County has a policy that requires collections to be receipted and endorsed when

HIDALGO COUNTY DISTRICT JUDGES

RICARDO P. RODRIGUEZ, JR. RODOLFO DELGADO J. R. "BOBBY" FLORES ROSE GUERRA REYNA JUAN R. PARTIDA MARIO E. RAMIREZ, JR. NOE GONZALEZ LETICIA LOPEZ AIDA SALINAS FLORES THOMAS P. WINGATE
JUDGE, 12th D.C. JUDGE, 13th D.C. JUDGE, 139th D.C. JUDGE, 206th D.C. JUDGE, 275th D.C. JUDGE, 332nd D.C. JUDGE, 370th D.C. OVERSEER JUDGE, 389th D.C. JUDGE, 398th D.C. JUDGE, 430th D.C.

collected and deposited to the Treasurer's Office on a daily basis. According to Local Government Code § 113.022, "a county officer who receives funds shall deposit the funds with the county treasurer on or before the next regular business day after the date on which the funds are received. If this deadline is not met, the officer must deposit the funds, without exception, on or before the seventh business day after the day on which the funds are received." However procedures to ensure compliance with the policy and statute have not been implemented. Failure to comply with the policy could result in the loss of County revenues.

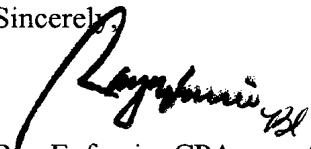
Recommendation:

Management should implement procedures to ensure collections are receipted, endorsed, and deposited on a timely basis and checks and money orders collected through the mail are logged on the Daily Mail Collections Report. At a minimum, procedures should insure that:

- All checks, despite the check number, are deposited on a timely basis; and
- Checks or money orders received through the mail without proper case information are returned immediately upon receipt.

We would like to express our sincere appreciation to you and your staff for the courtesy, cooperation, and assistance provided to us during the cash count. If you have any questions regarding this cash count, please call Clorinda Castillo, Internal Auditor, at 318-2511 ext. 4653, Julio C. Espinosa, Internal Audit Supervisor, at ext. 4650, or Arcy B. Duran, Audit Director, at ext. 4645.

Sincerely,



Ray Eufrazio, CPA 12/21/07
County Auditor

HIDALGO COUNTY DISTRICT JUDGES

RICARDO P. RODRIGUEZ, JR.
JUDGE, 92ND D.C.

RODOLFO DELGADO
JUDGE, 93RD D.C.

J. R. "BOBBY" FLORES
JUDGE, 139TH D.C.

ROSE GUERRA REYNA
JUDGE, 206TH D.C.

JUAN R. PARTIDA
JUDGE, 275TH D.C.

MARIO E. RAMIREZ, JR.
JUDGE, 332ND D.C.

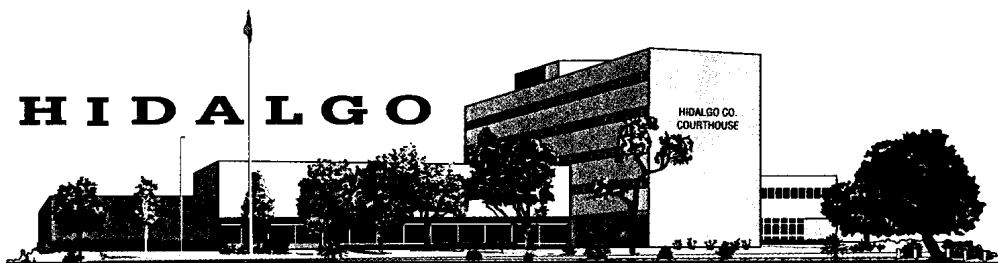
NOE GONZALEZ
JUDGE, 370TH D.C.
OVERSEER

LETICIA LOPEZ
JUDGE, 389TH D.C.

AIDA SALINAS FLORES
JUDGE, 398TH D.C.

THOMAS P. WINGATE
JUDGE, 430TH D.C.

COUNTY of HIDALGO



EDINBURG, TEXAS 78539

HIDALGO COUNTY AUDITOR'S OFFICE
County Administration Building
2808 South Business Highway 281
Edinburg, Texas 78539-6243
PHONE: (956) 318-2511
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HIDALGO COUNTY AUDITOR'S OFFICE
P. O. BOX 689
EDINBURG, TEXAS 78540-0689

December 21, 2007

The Honorable Celestino Avila, Jr
Hidalgo County Constable, Precinct 1
1902 Joe Stephens Suite 303
Weslaco, Texas 78596

Ref: Cash Count
Report No. 2007-37

Dear Constable Avila:

We conducted a cash count of the cash on hand held at your office on December 4, 2007, as required by Local Government Code §115.0035. The objective of the cash count was to determine that total cash on hand reconciled to the total receipts issued for the day up to the time of the cash count.

Scope:

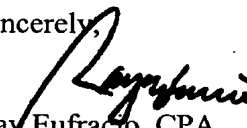
As part of our audit procedures, we verified that cash on hand at the time of the cash count agreed to the total receipts issued. We also reviewed the internal control structure in order to obtain reasonable assurance that cash on hand is safeguarded against loss from unauthorized use and that only authorized transactions are executed, recorded, and reported in accordance with applicable laws and procedures. The internal controls reviewed during our walkthrough included but were not limited to the following: custody of cash, use of lock boxes, and the proper authorization of voided transactions.

Conclusion:

Based on the results of our review, we have concluded that no collections had been received for the day up to the time of the cash count.

We would like to express our sincere appreciation to you and your staff for the courtesy, cooperation, and assistance provided to us during the cash count. If you have any questions regarding this cash count, please contact Clorinda Castillo, Internal Auditor, at 318-2511 ext. 4653, Yvonne Torres, Senior Internal Auditor, at ext. 4642, Julio C. Espinosa, Internal Audit Supervisor, at ext. 4650, or Arcy B. Duran, Audit Director, at ext. 4645.

Sincerely,


Ray Eufrazio, CPA
County Auditor

RE 12/21/07

HIDALGO COUNTY DISTRICT JUDGES

RICARDO P. RODRIGUEZ, JR.
JUDGE, 92ND D.C.

RODOLFO DELGADO
JUDGE, 93RD D.C.

J. R. "BOBBY" FLORES
JUDGE, 139TH D.C.

ROSE GUERRA REYNA
JUDGE, 206TH D.C.

JUAN R. PARTIDA
JUDGE, 275TH D.C.

MARIO E. RAMIREZ, JR.
JUDGE, 332ND D.C.

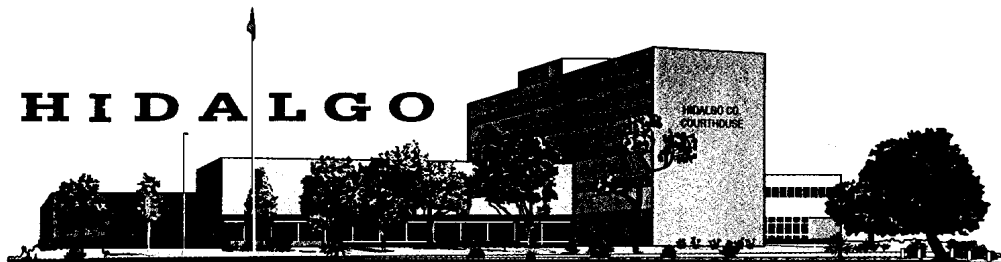
NOE GONZALEZ
JUDGE, 370TH D.C.
OVERSEER

LETICIA LOPEZ
JUDGE, 389TH D.C.

AIDA SALINAS FLORES
JUDGE, 398TH D.C.

THOMAS P. WINGATE
JUDGE, 430TH D.C.

COUNTY *of* HIDALGO



EDINBURG, TEXAS 78539

HIDALGO COUNTY AUDITOR'S OFFICE
Hidalgo County Administration Building
2808 South Business Highway 281
Edinburg, Texas 78539-6243
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FAX: (956) 318-2577
WEBSITE: www.co.hidalgo.tx.us/auditor

January 8, 2008

Honorable Gilbert Alaniz
Hidalgo County Constable, Precinct 2
523 S. Standard
San Juan, TX 78589

Ref: Cash Count
Report No. 2007-38

Dear Mr. Alaniz:

We conducted a cash count of the cash held at your office on November 14, 2007, as required by Local Government Code § 115.0035. The objective of the cash count was to determine that total cash on hand reconciled to the total receipts issued for the day up to the time of the cash count.

Scope:

As part of our procedures, we evaluated that cash on hand at the time of the cash count agreed to the total receipts issued. We also reviewed the internal control structure in order to provide management with reasonable assurance that cash on hand is safeguarded against loss from unauthorized use and that only authorized transactions are executed, recorded, and reported in accordance with applicable laws and procedures. The internal controls reviewed during our walkthrough included but were not limited to the following: custody of cash, use of lock boxes, proper authorization of voided transactions, the use of a mail log for mail-in payments, and segregation of duties.

Conclusion:

Based on the results of our review, we have concluded that total cash on hand did not reconcile to the total receipts issued for the day up to the time of the cash count. In addition, improvements could be made to the internal controls for the safeguarding and receipting of collections.

HIDALGO COUNTY DISTRICT JUDGES

RICARDO P. RODRIGUEZ, JR. JUDGE, 92 ND D.C.	RODOLFO DELGADO JUDGE, 93 RD D.C.	J. R. "BOBBY" FLORES JUDGE, 138 TH D.C.	ROSE GUERRA REYNA JUDGE, 206 TH D.C.	JUAN R. PARTIDA JUDGE, 275 TH D.C.	MARIO E. RAMIREZ, JR. JUDGE, 332 ND D.C.	NOE GONZALEZ JUDGE, 370 TH D.C. OVERSEER	LETICIA LOPEZ JUDGE, 389 TH D.C.	AIDA SALINAS FLORES JUDGE, 398 TH D.C.	THOMAS P. WINGATE JUDGE, 430 TH D.C.	DANIEL G. RIOS JUDGE, 449 TH D.C.
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Observation #1:

At the time of the cash count, we observed that funds on hand consisted of seven (7) checks dated from June 25, 2007 through October 30, 2007. Of the seven checks on hand:

- Six (6) were not receipted, endorsed, deposited with the County Treasurer or reported on the monthly fee report, and;
- One (1) check dated June 25, 2007 was receipted on August 22, 2007; however, was not deposited with the County Treasurer.

Local Government Code § 113.022 states that, “a county officer who receives funds shall deposit the funds with the county treasurer on or before the next regular business day after the date on which the funds are received. If this deadline is not met, the officer must deposit the funds, without exception, on or before the seventh business day after the day on which the funds are received.”

Failure to deposit funds on a timely basis could result in a loss of county revenue.

Recommendation:

Management should implement procedures to ensure that checks and money orders are receipted, endorsed, deposited, and reported on a timely basis.

Observation #2:

During our review, we observed that segregation of duties for the collection of funds requires improvement. The collection of funds, issuance of receipts, verification that daily receipts agree to deposits made with the County Treasurer, and the preparation of the weekly and monthly reports are performed by the same individual.

Management is responsible for establishing and maintaining specific internal control policies and procedures. Employees are responsible for ensuring that established internal controls are followed and applied. Segregation of duties is a basic key internal control. It means that no single individual should have control over two or more phases of a transaction. In an ideal system, different employees should perform the following functions:

- Custody of assets (i.e. cashiering responsibilities).
- Recording of transactions (i.e. bookkeeping responsibilities)
- Authorization (approval) of transactions (i.e. supervisory responsibilities).

Proper segregation of duties will help ensure errors or irregularities are prevented or detected on a timely basis.

Recommendation:

We recommend that proper segregation of duties be maintained in order to properly safeguard County funds. Segregation of duties should be established so that, at a minimum, the employee responsible for collecting, issuing receipts, and preparing reports is not the same employee that is responsible for verifying that daily receipts agree to deposits made with the County Treasurer

HIDALGO COUNTY DISTRICT JUDGES

and approving reports. In addition, management should periodically supervise that established internal controls are followed and applied.

Observation #3:

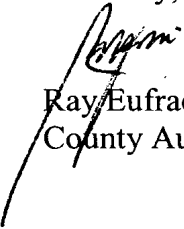
A mail log is not utilized to record payments received through the mail. The County Auditor's Office has a policy requiring the use of a mail log to record payments received through the mail; however, procedures are not in place to ensure the policy is followed. Failure to record payments received through the mail on a mail log could result in the loss of county revenues.

Recommendation:

Management should implement procedures to monitor that all payments received through the mail are recorded on a mail log.

We would like to express our sincere appreciation to you and your staff for the courtesy, cooperation, and assistance provided to us during the cash count. If you have any questions regarding this cash count, please call Rene Rangel, Internal Auditor, at 318-2511 ext. 4652, Yvonne Torres, Senior Internal Auditor, at ext. 4642, Arcy B. Duran, Audit Director, at ext. 4645, or me at ext. 4604.

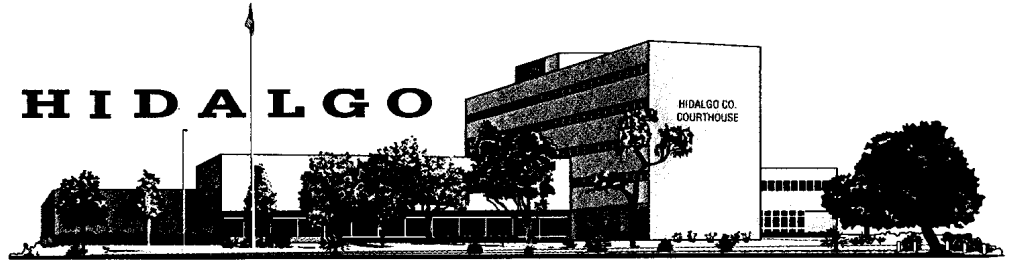
Sincerely,



Ray Eufrazio, CPA
County Auditor

HIDALGO COUNTY DISTRICT JUDGES

COUNTY of HIDALGO



HIDALGO COUNTY AUDITOR'S OFFICE
County Administration Building
2808 South Business Highway 281
Edinburg, Texas 78539-6243
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FAX: (956) 318-2577
WEBSITE: www.co.hidalgo.tx.us/auditor

EDINBURG, TEXAS 78539

MAILING ADDRESS:
HIDALGO COUNTY AUDITOR'S OFFICE
P. O. BOX 689
EDINBURG, TEXAS 78540-0689

December 21, 2007

Honorable Lazaro Gallardo
Hidalgo County Constable, Precinct 3
730 N. Breyfogle, Suite B
Mission, Tx 78572

Ref: Cash Count
Report No. 2007-39

Dear Constable Gallardo:

We conducted a cash count of the cash on hand held at your office on December 5, 2007 as required by Local Government Code §115.0035. The objective of the cash count was to determine that total cash on hand reconciled to the total receipts issued for the day up to the time of the cash count.

Scope:

As part of our audit procedures, we verified that cash on hand at the time of the cash count agreed to the total receipts issued. We also reviewed the internal control structure in order to obtain reasonable assurance that cash on hand is safeguarded against loss from unauthorized use and that only authorized transactions are executed, recorded, and reported in accordance with applicable laws and procedures. The internal controls reviewed during our walkthrough included but were not limited to the following: custody of cash, use of lock boxes, proper authorization of voided transactions, the use of a mail log for mail-in payments, and segregation of duties.

Conclusion:

Total collections at the time of the cash count were \$60.00. Based on the results of our review, we have concluded that total cash on hand did not reconcile to the total receipts issued for the day up to the time of the cash count. In addition, improvements could be made to the internal controls for the safeguarding and receipting of collections.

Observation #1:

We noted during our review that one (1) check received through the mail was not endorsed, receipted, or logged in the Daily Mail Collections Report. The administrative assistant endorsed, receipted, and logged the check at the time of the cash count. The County Auditor's Office has a policy requiring departments to ensure that all checks and money orders received are endorsed and receipted upon receipt of payment. Furthermore, the County Auditor's Office has a policy requiring the use of mail log to record payments received through the mail; however, procedures are not in place to ensure the policy is followed. Failure to comply with these policies may result in the loss of County revenues.

HIDALGO COUNTY DISTRICT JUDGES

RICARDO P. RODRIGUEZ, JR.
JUDGE, 12TH D.C.

RODOLFO DELGADO
JUDGE, 13TH D.C.

J. R. "BOBBY" FLORES
JUDGE, 13TH D.C.

ROSE GUERRA REYNA
JUDGE, 20TH D.C.

JUAN R. PARTIDA
JUDGE, 27TH D.C.

MARIO E. RAMIREZ, JR.
JUDGE, 32ND D.C.

NOE GONZALEZ
JUDGE, 37TH D.C.
OVERSEER

LETICIA LOPEZ
JUDGE, 38TH D.C.

AIDA SALINAS FLORES
JUDGE, 38TH D.C.

THOMAS P. WINGATE
JUDGE, 43RD D.C.

Recommendation:

Management should implement procedures to ensure that collections are receipted and endorsed immediately upon receipt and checks and money orders received through the mail are logged on the Daily Mail Collections Report.

Observation #2:

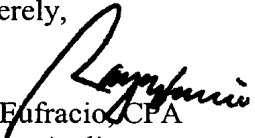
At the time of the cash count, we noted that collections totaling \$60.00 for December 5, 2007 were kept in an unlocked drawer. The County Auditor's Office has a policy requiring that all collections received by the department be properly safeguarded. Failure to comply with the policy may result in the loss of County revenues.

Recommendation:

Management should purchase a lock box and implement procedures to ensure collections are placed in a lock box immediately upon receipt.

We would like to express our sincere appreciation to you and your staff for the courtesy, cooperation, and assistance provided to us during the cash count. If you have any questions regarding this cash count, please contact Clorinda Castillo, Internal Auditor, at 318-2511 ext. 4653, Yvonne Torres, Senior Internal Auditor, at ext. 4642, Julio C. Espinosa, Internal Audit Supervisor, at ext. 4650, or Arcy B. Duran, Audit Director, at ext. 4645.

Sincerely,


Ray Eufrazio, CPA
County Auditor
Bl 12/21/07

HIDALGO COUNTY DISTRICT JUDGES

RICARDO P. RODRIGUEZ, JR.
JUDGE, 92ND D.C.

RODOLFO DELGADO
JUDGE, 93RD D.C.

J. R. "BOBBY" FLORES
JUDGE, 139TH D.C.

ROSE GUERRA REYNA
JUDGE, 206TH D.C.

JUAN R. PARTIDA
JUDGE, 275TH D.C.

MARIO E. RAMIREZ, JR.
JUDGE, 332ND D.C.

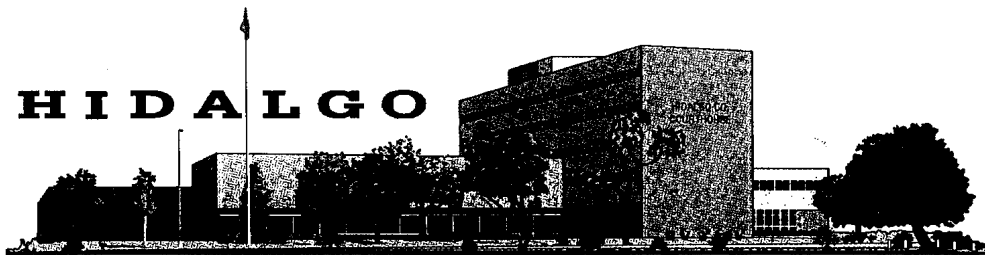
NOE GONZALEZ
JUDGE, 370TH D.C.
OVERSEER

LETICIA LOPEZ
JUDGE, 389TH D.C.

AIDA SALINAS FLORES
JUDGE, 398TH D.C.

THOMAS P. WINGATE
JUDGE, 430TH D.C.

COUNTY *of* HIDALGO



EDINBURG, TEXAS 78539

HIDALGO COUNTY AUDITOR'S OFFICE
Hidalgo County Administration Building
2808 South Business Highway 281
Edinburg, Texas 78539-6243
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MAILING ADDRESS:
HIDALGO COUNTY AUDITOR'S OFFICE
P. O. BOX 689
EDINBURG, TEXAS 78540-0689

December 12, 2007

The Honorable Andres Rios
Hidalgo County Constable, Precinct 4
1212 S. 25th
Edinburg, TX 78539

Ref: Cash Count
Report No. 2007-40

Dear Constable Rios:

We conducted a cash count of the cash on hand held at your office on December 5, 2007 as required by Local Government Code §115.0035. The objective of the cash count was to determine that total cash on hand reconciled to the total receipts issued for the day up to the time of the cash count.

Scope:

As part of our audit procedures, we verified that cash on hand at the time of the cash count agreed to the total receipts issued. We also reviewed the internal control structure in order to obtain reasonable assurance that cash on hand is safeguarded against loss from unauthorized use and that only authorized transactions are executed, recorded, and reported in accordance with applicable laws and procedures. The internal controls reviewed during our walkthrough included but were not limited to the following: custody of cash, use of lock boxes, proper authorization of voided transactions, the use of a mail log for mail-in payments, and segregation of duties.

Conclusion:

Based on the results of our review, we have concluded that total cash on hand did reconcile to the total receipts issued for the day up to the time of the cash count. However, improvements could be made to the internal controls for the safeguarding of collections.

Observation #1:

At the time of the cash count, we noted that collections totaling \$120.00 for December 3, 2007 were kept in an unlocked drawer. The County Auditor's Office has a policy requiring that all collections received by the department be properly safeguarded. Failure to comply with the policy may result in the loss of County revenues.

HIDALGO COUNTY DISTRICT JUDGES

RICARDO P. RODRIGUEZ, JR.
JUDGE, 82ND D.C.

RODOLFO DELGADO
JUDGE, 89TH D.C.

J. R. "BOBBY" FLORES
JUDGE, 139TH D.C.

ROSE GUERRA REYNA
JUDGE, 206TH D.C.

JUAN R. PARTIDA
JUDGE, 275TH D.C.

MARIO E. RAMIREZ, JR.
JUDGE, 332ND D.C.

NOE GONZALEZ
JUDGE, 370TH D.C.
OVERSEER

LETICIA LOPEZ
JUDGE, 389TH D.C.

AIDA SALINAS FLORES
JUDGE, 398TH D.C.

THOMAS P. WINGATE
JUDGE, 430TH D.C.

Recommendation:

Management should purchase a lock box and implement procedures to ensure collections are placed in a lock box immediately upon receipt.

Observation #2:

We noted during our review that a mail log is not utilized to record payment received through the mail. The County Auditor's Office has a policy requiring the use of mail log to record payments received through the mail; however, procedures are not in place to ensure the policy is followed. Failure to record payments received through the mail on a mail log could result in the loss of County revenues.

Recommendation:

Management should implement procedures to monitor that all payments received through the mail are recorded on a mail log.

Observation #3:

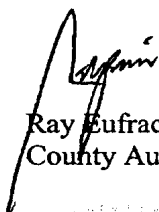
We noted during our review that a poster noting, "Make sure you receive an official county receipt when making payments at this office" was not posted for the public. The County Auditor's Office has a policy requiring the presence of a poster along with a sample receipt be displayed for public view; however, procedures are not in place to ensure the policy is implemented.

Recommendation:

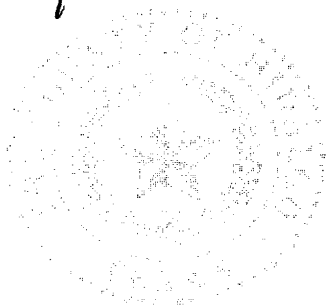
Management should ensure that a poster along with a sample receipt be displayed for public view.

We would like to express our sincere appreciation to you and your staff for the courtesy, cooperation, and assistance provided to us during the cash count. If you have any questions regarding these cash counts, please contact Clorinda Castillo, Internal Auditor, at 318-2511 ext. 4653, Yvonne Torres, Senior Internal Auditor, at ext. 4642, Julio C. Espinosa, Internal Audit Supervisor, at ext. 4650, or Arcy B. Duran, Audit Director, at ext. 4645.

Sincerely,



Ray Eufrazio, CPA
County Auditor



HIDALGO COUNTY DISTRICT JUDGES

RICARDO P. RODRIGUEZ, JR.
JUDGE, 92ND D.C.

RODOLFO DELGADO
JUDGE, 93RD D.C.

J. R. "BOBBY" FLORES
JUDGE, 139TH D.C.

ROSE GUERRA REYNA
JUDGE, 206TH D.C.

JUAN R. PARTIDA
JUDGE, 275TH D.C.

MARIO E. RAMIREZ, JR.
JUDGE, 332ND D.C.

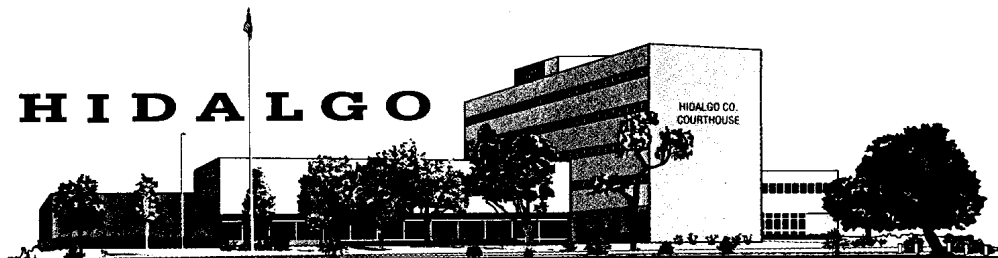
NOE GONZALEZ
JUDGE, 370TH D.C.
OVERSEER

LETICIA LOPEZ
JUDGE, 348TH D.C.

ADA SALMAS FLORES
JUDGE, 398TH D.C.

THOMAS P. WINGATE
JUDGE, 430TH D.C.

COUNTY of HIDALGO



EDINBURG, TEXAS 78539

HIDALGO COUNTY AUDITOR'S OFFICE
County Administration Building
2808 South Business Highway 281
Edinburg, Texas 78539-6243
PHONE: (956) 318-2511
FAX: (956) 318-2577
WEBSITE: www.co.hidalgo.tx.us/auditor

MAILING ADDRESS:
HIDALGO COUNTY AUDITOR'S OFFICE
P. O. BOX 689
EDINBURG, TEXAS 78540-0689

December 21, 2007

The Honorable Eduardo Bazan
Hidalgo County Constable, Precinct 5
PO Box 324-335
Elsa, TX 78574

Ref: Cash Count
Report No. 2007-41

Dear Constable Bazan:

We conducted a cash count of the cash on hand held at your office on December 3, 2007, as required by Local Government Code §115.0035. The objective of the cash count was to determine that total cash on hand reconciled to the total receipts issued for the day up to the time of the cash count.

Scope:

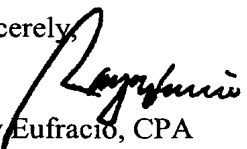
As part of our audit procedures, we verified that cash on hand at the time of the cash count agreed to the total receipts issued. We also reviewed the internal control structure in order to obtain reasonable assurance that cash on hand is safeguarded against loss from unauthorized use and that only authorized transactions are executed, recorded, and reported in accordance with applicable laws and procedures. The internal controls reviewed during our walkthrough included but were not limited to the following: custody of cash, use of lock boxes, and the proper authorization of voided transactions.

Conclusion:

Total collections at the time of the cash count were \$60.00. Based on the results of our review, we have concluded that total cash on hand did reconcile to the total receipts issued for the day up to the time of the cash count and controls over cash appeared to be adequate.

We would like to express our sincere appreciation to you and your staff for the courtesy, cooperation, and assistance provided to us during the cash count. If you have any questions regarding this cash count, please contact Clorinda Castillo, Internal Auditor, at 318-2511 ext. 4653, Yvonne Torres, Senior Internal Auditor, at ext. 4642, Julio C. Espinosa, Internal Audit Supervisor, at ext. 4650, or Arcy B. Duran, Audit Director, at ext. 4645.

Sincerely,

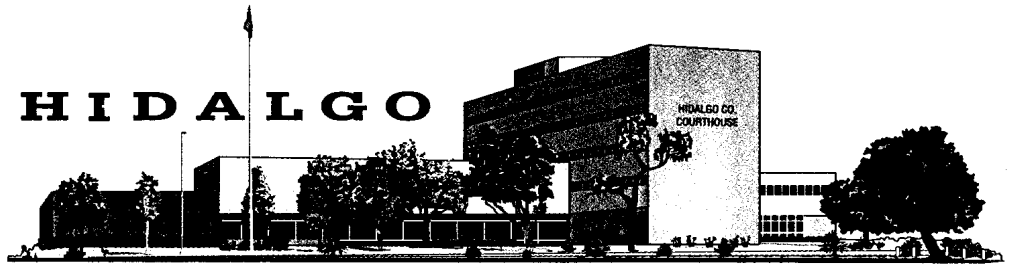

Ray Eufrazio, CPA
County Auditor

REL 12/21/07

HIDALGO COUNTY DISTRICT JUDGES

RICARDO P. RODRIGUEZ, JR. JUDGE, 92ND D.C. RODOLFO DELGADO JUDGE, 93RD D.C. J. R. "BOBBY" FLORES JUDGE, 136TH D.C. ROSE GUERRA REYNA JUDGE, 206TH D.C. JUAN R. PARTIDA JUDGE, 275TH D.C. MARIO E. RAMIREZ, JR. JUDGE, 332ND D.C. NOE GONZALEZ JUDGE, 370TH D.C. OVERSEER LETICIA LOPEZ JUDGE, 389TH D.C. AIDA SALINAS FLORES JUDGE, 398TH D.C. THOMAS P. WINGATE JUDGE, 430TH D.C.

COUNTY of HIDALGO



EDINBURG, TEXAS 78539

HIDALGO COUNTY AUDITOR'S OFFICE
Hidalgo County Administration Building
2808 South Business Highway 281
Edinburg, Texas 78539-6243
PHONE: (956) 318-2511
FAX: (956) 318-2577
WEBSITE: www.co.hidalgo.tx.us/auditor

MAILING ADDRESS:
HIDALGO COUNTY AUDITOR'S OFFICE
P. O. BOX 689
EDINBURG, TEXAS 78540-0689

December 21, 2007

Honorable Norma G. Garcia
Hidalgo County Treasurer
2810 South Business Highway 281
Edinburg, TX 78539-6243

RE: Cash Count
Report No. 2007-42

Honorable Norma G. Garcia:

We conducted a cash count of the cash held by your office on December 3, 2007 as required by Local Government Code § 115.0035. The objective of the cash count was to determine that total cash on hand reconciled to the total receipts issued for the day up to the time of the cash count.

Scope:

As part of our audit procedures, we verified that cash on hand at the time of the cash count agreed to the total receipts issued. We also reviewed the internal control structure in order to obtain reasonable assurance that cash on hand is safeguarded against loss from unauthorized use and that only authorized transactions are executed, recorded, and reported in accordance with applicable laws and procedures. The internal controls reviewed during our walkthrough included but were not limited to the following: custody of cash, use of cash lock boxes, and proper authorization of voided transactions.

Conclusion:

Total collections at the time of the cash count were \$23,978.00. Based on the results of our review, we have concluded that total cash on hand did reconcile to the total receipts issued for the day up to the time of the cash count and controls over cash appeared to be adequate.

We would like to express our sincere appreciation to you and your staff for the courtesy, cooperation, and assistance provided to us during the cash count. If you have any questions regarding this cash count, please contact Cris Reyna, Internal Auditor, at 318-2511 ext. 4643, Yvonne Torres, Senior Internal Auditor, at ext. 4642, Julio C. Espinosa, Internal Audit Supervisor, at ext. 4650, or Arcy B. Duran, Audit Director, at ext. 4645.

Sincerely,

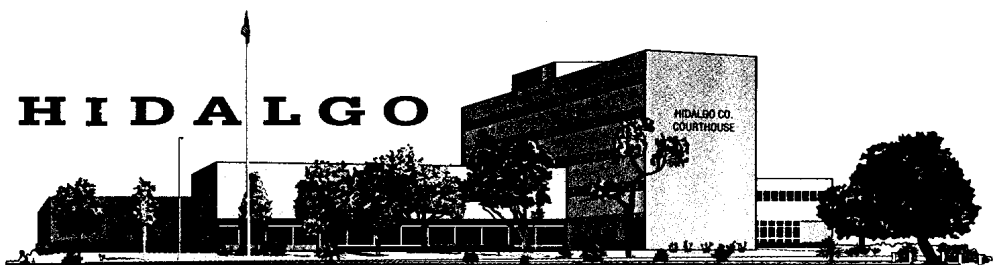
BE 12/21/07

Ray Eufrazio, CPA
County Auditor

HIDALGO COUNTY DISTRICT JUDGES

RICARDO P. RODRIGUEZ, JR. JUDGE, 92 ND D.C.	RODOLFO DELGADO JUDGE, 93 RD D.C.	J. R. "BOBBY" FLORES JUDGE, 139 TH D.C.	ROSE GUERRA REYNA JUDGE, 206 TH D.C.	JUAN R. PARTIDA JUDGE, 275 TH D.C.	MARIO E. RAMIREZ, JR. JUDGE, 332 ND D.C.	NOE GONZALEZ JUDGE, 370 TH D.C. OVERSEER	LETICIA LOPEZ JUDGE, 389 TH D.C.	AIDA SALINAS FLORES JUDGE, 398 TH D.C.	THOMAS P. WINGATE JUDGE, 430 TH D.C.
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COUNTY of HIDALGO



EDINBURG, TEXAS 78539

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Hidalgo County Administration Building
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Edinburg, Texas 78539-6243
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MAILING ADDRESS:
HIDALGO COUNTY AUDITOR'S OFFICE
P. O. BOX 689
EDINBURG, TEXAS 78540-0689

December 21, 2007

Angie Z. Chapa, Law Librarian
Hidalgo County Law Library
100 N. Closner
Edinburg, Tx 78539

RE: Cash Count
Report No. 2007-44

Dear Ms. Chapa:

We conducted a cash count of the cash held by your office on December 3, 2007, as required by Local Government Code § 115.0035. The objective of the cash count was to determine that total cash on hand reconciled to the total receipts issued for the day up to the time of the cash count.

Scope:

As part of our audit procedures, we verified that cash on hand at the time of the cash count agreed to the total receipts issued. We also reviewed the internal control structure in order to obtain reasonable assurance that cash on hand is safeguarded against loss from unauthorized use and that only authorized transactions are executed, recorded, and reported in accordance with applicable laws and procedures. The internal controls reviewed during our walkthrough included but were not limited to the following: custody of cash, use of cash lock boxes, and proper authorization of voided transactions.

Conclusion:

Total collections at the time of the cash count were \$73.25. Based on the results of our review, we have concluded that total cash on hand did reconcile to the total receipts issued for the day up to the time of the cash count and controls over cash appeared to be adequate.

We would like to express our sincere appreciation to you and your staff for the courtesy, cooperation, and assistance provided to us during the cash count. If you have any questions regarding this cash count, please contact Cris Reyna, Internal Auditor, at 318-2511 ext. 4643, Yvonne Torres, Senior Internal Auditor, at ext. 4642, Julio C. Espinosa, Internal Audit Supervisor, at ext. 4650, or Arcy B. Duran, Audit Director, at ext. 4645.

Sincerely,


Ray Eufrazio, CPA
County Auditor

Bl 12/21/07

HIDALGO COUNTY DISTRICT JUDGES

RICARDO P. RODRIGUEZ, JR.
JUDGE, 92ND D.C.

RODOLFO DELGADO
JUDGE, 83RD D.C.

J. R. "BOBBY" FLORES
JUDGE, 139TH D.C.

ROSE GUERRA REYNA
JUDGE, 206TH D.C.

JUAN R. PARTIDA
JUDGE, 275TH D.C.

MARIO E. RAMIREZ, JR.
JUDGE, 332ND D.C.

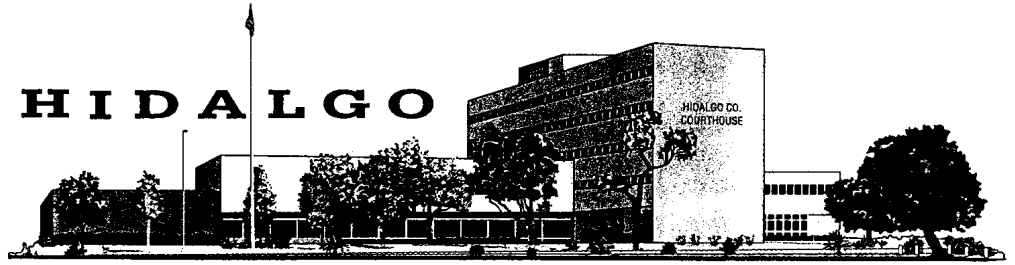
NOE GONZALEZ
JUDGE, 370TH D.C.
OVERSEER

LETICIA LOPEZ
JUDGE, 389TH D.C.

AIDA SALINAS FLORES
JUDGE, 398TH D.C.

THOMAS P. WINGATE
JUDGE, 430TH D.C.

COUNTY of HIDALGO



EDINBURG, TEXAS 78539

HIDALGO COUNTY AUDITOR'S OFFICE
Hidalgo County Administration Building
2808 South Business Highway 281
Edinburg, Texas 78539-6243
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MAILING ADDRESS:
HIDALGO COUNTY AUDITOR'S OFFICE
P. O. BOX 689
EDINBURG, TEXAS 78540-0689

December 18, 2007

The Honorable Sylvia S. Handy
Hidalgo County Commissioner Pct. 1
1902 Joe Stephens Avenue
Weslaco, Texas 78596

Ref: Cash Count - Delta Lake Park
Report No. 2007-45

Dear Commissioner Handy:

We conducted a cash count of the cash held at the Delta Lake Park on December 3, 2007, as required by Local Government Code §115.0035. The objective of the cash count was to determine that total cash on hand reconciled to the total park entrance tickets issued for the day up to the time of the cash count.

Scope:

As part of our audit procedures, we verified that cash on hand at the time of the cash count agreed to the total park entrance tickets issued. We also reviewed the internal control structure in order to obtain reasonable assurance that cash on hand is safeguarded against loss from unauthorized use and that only authorized transactions are executed, recorded, and reported in accordance with applicable laws and procedures. The internal controls reviewed during our walkthrough included but were not limited to the following: custody of cash, use of cash lock boxes, and proper authorization of voided transactions.

Conclusion:

Based on the results of our review, we have concluded that total cash on hand did reconcile to the total park entrance tickets issued for the day up to the time of the cash count. However, improvements could be made to the internal controls for the safeguarding of collections.

Observation #1:

At the time of the cash count, we noted that collections totaling \$102.00 for December 3, 2007 were kept in an unlocked desk drawer. The County Auditor's office has a policy requiring that all collections received by the department be properly safeguarded. Failure to comply with the policy may result in the loss of County revenues.

Recommendation:

Management should implement procedures to ensure collections are placed in a lockbox immediately upon receipt.

HIDALGO COUNTY DISTRICT JUDGES

RICARDO P. RODRIGUEZ, JR.
JUDGE, 92ND D.C.

RODOLFO DELGADO
JUDGE, 93RD D.C.

J. R. "BOBBY" FLORES
JUDGE, 139TH D.C.

ROSE GUERRA REYNA
JUDGE, 206TH D.C.

JUAN R. PARTIDA
JUDGE, 275TH D.C.

MARIO E. RAMIREZ, JR.
JUDGE, 332ND D.C.

NOE GONZALEZ
JUDGE, 370TH D.C.
OVERSEER

LETICIA LOPEZ
JUDGE, 389TH D.C.

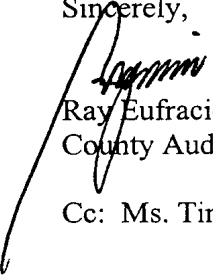
AIDA SALINAS FLORES
JUDGE, 398TH D.C.

THOMAS P. WINGATE
JUDGE, 430TH D.C.

The Honorable Sylvia S. Handy
December 18, 2007
Page 2 of 2

We would like to express our sincere appreciation to you and your staff for their courtesy, cooperation, and assistance provided to us during the cash count. If you have any questions regarding this cash count, please contact Crystal A. Cavazos, Internal Auditor, at 318-2511 ext. 4646, Yvonne Torres, Senior Internal Auditor, at ext. 4642, Julio C. Espinosa, Internal Audit Supervisor, at ext. 4650, or Arcy B. Duran, Audit Director, at ext. 4645.

Sincerely,



Ray Eufrazio, CPA
County Auditor

Cc: Ms. Tina Quijas, Park Director

HIDALGO COUNTY DISTRICT JUDGES

RICARDO P. RODRIGUEZ, JR.
JUDGE, 82ND D.C.

RODOLFO DELGADO
JUDGE, 83RD D.C.

J. R. "BOBBY" FLORES
JUDGE, 139TH D.C.

ROSE GUERRA REYNA
JUDGE, 206TH D.C.

JUAN R. PARTIDA
JUDGE, 275TH D.C.

MARIO E. RAMIREZ, JR.
JUDGE, 332ND D.C.

NOE GONZALEZ
JUDGE, 370TH D.C.
OVERSEER

LETICIA LOPEZ
JUDGE, 389TH D.C.

AIDA SALINAS FLORES
JUDGE, 398TH D.C.

THOMAS P. WINGATE
JUDGE, 430TH D.C.

COUNTY of HIDALGO



EDINBURG, TEXAS 78539

HIDALGO COUNTY AUDITOR'S OFFICE
Hidalgo County Administration Building
2808 South Business Highway 281
Edinburg, Texas 78539-6243
PHONE: (956) 318-2511
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MAILING ADDRESS:
HIDALGO COUNTY AUDITOR'S OFFICE
P. O. BOX 689
EDINBURG, TEXAS 78540-0689

December 26, 2007

The Honorable Jose M. Flores
Hidalgo County Commissioner Pct. 3
724 North Breyfogle Rd
Mission, Texas 78572

Ref: Cash Count-Anzaldua's Park
Report No. 2007-46

Dear Commissioner Flores:

We conducted a cash count of the cash held at Anzaldua's Park on December 1, 2007, as required by Local Government Code §115.0035. The objective of the cash count was to determine that total cash on hand reconciled to the total receipts issued for the day up to the time of the cash count.

Scope:

As part of our audit procedures, we verified that cash on hand at the time of the cash count agreed to the total receipts issued. We also reviewed the internal control structure in order to obtain reasonable assurance that cash on hand is safeguarded against loss from unauthorized use and that only authorized transactions are executed, recorded, and reported in accordance with applicable laws and procedures. The internal controls reviewed during our walkthrough included but were not limited to the following: custody of cash, use of cash lock boxes, and proper authorization of voided transactions.

Conclusion:

Total collections at the time of the cash count were \$62.30. Based on the results of our review, we have concluded that total cash on hand did not reconcile to the total receipts issued for the day up to the time of the cash count. In addition, improvements could be made to the internal controls for the safeguarding and receipting of collections.

Observation #1:

An overage of \$0.30 was noted in the cash count, which resulted from overpayment of park entrance fees that visitors left behind. The County Auditor's Office has a policy requiring that correct fees are collected at all times and overages are noted and deposited on a timely basis.

HIDALGO COUNTY DISTRICT JUDGES

RICARDO P. RODRIGUEZ, JR.
JUDGE, 92ND D.C.

RODOLFO DELGADO
JUDGE, 93RD D.C.

J. R. "BOBBY" FLORES
JUDGE, 139TH D.C.

ROSE GUERRA REYNA
JUDGE, 206TH D.C.

JUAN R. PARTIDA
JUDGE, 275TH D.C.

MARIO E. RAMIREZ, JR.
JUDGE, 332ND D.C.

NOE GONZALEZ
JUDGE, 370TH D.C.
OVERSEER

LETICIA LOPEZ
JUDGE, 389TH D.C.

AIDA SALINAS FLORES
JUDGE, 398TH D.C.

THOMAS P. WINGATE
JUDGE, 430TH D.C.

Observation #2:

During the cash count, it was revealed by park personnel that the change fund of \$50.00 is taken home midweek for weekend collections due to personnel being off the latter part of the workweek. The County Auditor's Office has a policy requiring that the change fund be safeguarded at all times.

Recommendation:

Management should establish a policy to safeguard the change fund at all times at a county facility.

Observation #3:

At the time of the cash count, we also noticed that seven (7) unused receipt books were not properly safeguarded under lock and key. The County Auditor's office has a policy requiring that all receipts/ticket books be safeguarded at all times.

Recommendation:

Management should implement a policy safeguarding all receipt books.

Observation #4:


We noted during our review that a poster noting, "Make sure you receive an official county receipt when making payments at this office" was not posted for the public. The County Auditor's Office has a policy requiring the presence of a poster along with a sample receipt be displayed for public view; however, procedures are not in place to ensure the policy is implemented.

Recommendation:

Management should ensure that a poster along with an official County receipt be displayed for public view.

We would like to express our sincere appreciation to you and your staff for their courtesy, cooperation, and assistance provided to us during the cash count. If you have any questions regarding this cash count, please contact Crystal A. Cavazos, Internal Auditor, at 318-2511 ext, 4646, Yvonne Torres, Senior Internal Auditor, at ext. 4642, Julio C. Espinosa, Internal Audit Supervisor, at ext. 4650, or Arcy B. Duran, Audit Director, at ext. 4645.

Sincerely,


Ray Eufrazio, CPA
County Auditor

Cc: Mr. Sergio Saenz, Park Director

HIDALGO COUNTY DISTRICT JUDGES

RICARDO P. RODRIGUEZ, JR.
JUDGE, 92ND D.C.

RODOLFO DELGADO
JUDGE, 93RD D.C.

J. R. "BOBBY" FLORES
JUDGE, 139TH D.C.

ROSE GUERRA REYNA
JUDGE, 206TH D.C.

JUAN R. PARTIDA
JUDGE, 275TH D.C.

MARIO E. RAMIREZ, JR.
JUDGE, 332ND D.C.

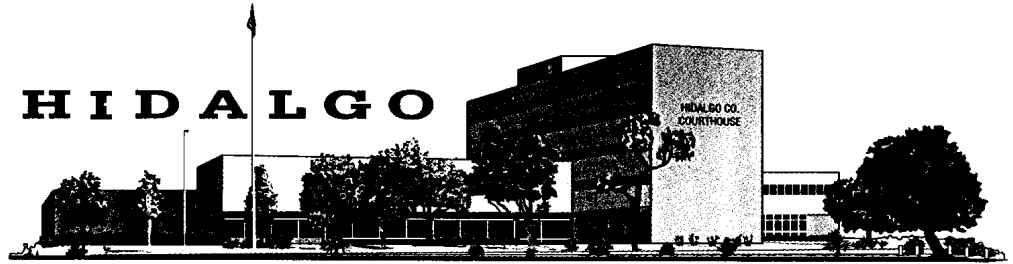
NOE GONZALEZ
JUDGE, 370TH D.C.
OVERSEER

LETICIA LOPEZ
JUDGE, 389TH D.C.

AIDA SALINAS FLORES
JUDGE, 398TH D.C.

THOMAS P. WINGATE
JUDGE, 430TH D.C.

COUNTY of HIDALGO



EDINBURG, TEXAS 78539

HIDALGO COUNTY AUDITOR'S OFFICE
Hidalgo County Administration Building
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Edinburg, Texas 78539-6243
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P. O. BOX 689
EDINBURG, TEXAS 78540-0689

December 27, 2007

Mr. Eduardo Olivarez, Chief Administrative Officer
Hidalgo County Health Department
1304 S. 25th Street
Edinburg, Texas 78539

Ref: Cash Count
Report No. 2007-47

Dear Mr. Olivarez:

We conducted cash counts of the cash held at the Health Department for Restaurant Permits, On-site Sewage Facility Permits (all substations), and Health Clinics (all substations) from December 3, 2007 thru December 5, 2007, as required by Local Government Code §115.0035. The objective of the cash counts was to determine that total cash on hand reconciled to the total receipts issued for the day up to the time of the cash count.

Scope:

As part of our audit procedures, we verified that cash on hand at the time of the cash count agreed to the total receipts issued. We also reviewed the internal control structure in order to obtain reasonable assurance that cash on hand is safeguarded against loss from unauthorized use and that only authorized transactions are executed, recorded, and reported in accordance with applicable laws and procedures. The internal controls reviewed during our walkthrough included but were not limited to the following: custody of cash, use of cash lock boxes, and proper authorization of voided transactions.

Conclusion:

Total collections for all offices were \$2,677.00. Based on the results of our review, we have concluded that total cash on hand did not reconcile to the total receipts issued for the day up to the time of the cash counts. In addition, improvements could be made to the internal controls for the receipting of collections.

Observation #1:

We noted during our review of the On-Site Sewage Facility Permit-Mission substation that a check had not been endorsed. The County Auditor's office has a policy requiring that all checks, money orders and cashier's checks received by the department be endorsed immediately upon receipt. Failure to comply with the policy may result in the loss of County revenues.

HIDALGO COUNTY DISTRICT JUDGES

RICARDO P. RODRIGUEZ, JR.
JUDGE, 82ND D.C.

RODOLFO DELGADO
JUDGE, 93RD D.C.

J. R. "BOBBY" FLORES
JUDGE, 139TH D.C.

ROSE GUERRA REYNA
JUDGE, 206TH D.C.

JUAN R. PARTIDA
JUDGE, 275TH D.C.

MARIO E. RAMIREZ, JR.
JUDGE, 332ND D.C.

NOE GONZALEZ
JUDGE, 370TH D.C.
OVERSEER

LETICIA LOPEZ
JUDGE, 389TH D.C.

AIDA SALINAS FLORES
JUDGE, 398TH D.C.

THOMAS P. WINGATE
JUDGE, 430TH D.C.

Recommendation:

Management should implement procedures to ensure checks, money orders, and cashier's checks are endorsed immediately upon receipt.

Observation #2:

We noted during our review of the On-Site Sewage Facility Permit-Mission substation that the change fund was short \$5.00. Upon further review, it was noted that our office, as a result of a cash count conducted on December 6, 2006, had previously addressed the \$5.00 shortage. However, the shortage had not been resolved since.

Recommendation:

Procedures should be developed and implemented to ensure that the clerks account for the change fund daily. Management should be kept informed of any change fund shortages. In addition, we recommend that management address the change fund shortage to Commissioner's Court and request replenishment of the shortage amount.

Observation #3:

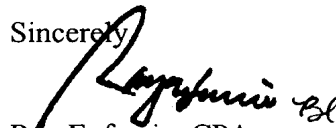
We noted during our review of the Elsa Health Clinic that the \$25 change fund was missing. A police report had been filed on May 1, 2007 for the missing funds and our office had also been notified. However, the missing funds had not been resolved since.

Recommendation:

Procedures should be developed and implemented to ensure that the clerks account for the change fund daily. Management should be kept informed of any change fund shortages. In addition, we recommend that management address the change fund shortage to Commissioner's Court and request replenishment of the shortage amount.

We would like to express our sincere appreciation to you and your staff for their courtesy, cooperation, and assistance provided to us during the cash count. If you have any questions regarding this cash count, please contact Crystal A. Cavazos, Internal Auditor, at 318-2511 ext. 4646, Yvonne Torres, Senior Internal Auditor, at ext. 4642, Julio C. Espinosa, Internal Audit Supervisor, at ext. 4650, or Arcy B. Duran, Audit Director.

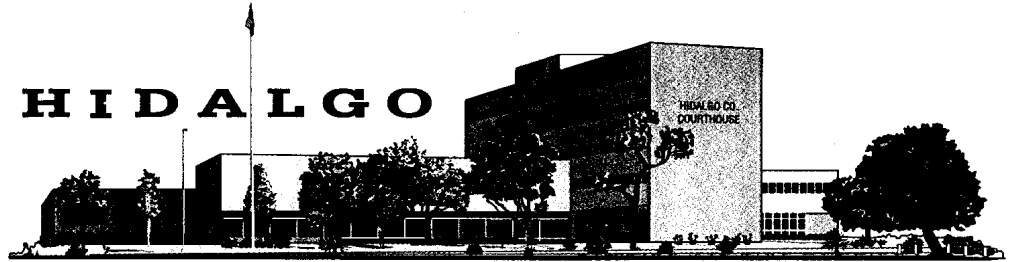
Sincerely,


Ray Eufrazio, CPA
County Auditor

Cc: Mr. Dan Beltran, Accountant
Mr. Chardo Ramos, Assistant Chief Health Inspector

HIDALGO COUNTY DISTRICT JUDGES

COUNTY of HIDALGO



EDINBURG, TEXAS 78539

HIDALGO COUNTY AUDITOR'S OFFICE
Hidalgo County Administration Building
2808 South Business Highway 281
Edinburg, Texas 78539-6243
PHONE: (956) 318-2511
FAX: (956) 292-7602
WEBSITE: www.co.hidalgo.tx.us/auditor

MAILING ADDRESS:
HIDALGO COUNTY AUDITOR'S OFFICE
P. O. BOX 689
EDINBURG, TEXAS 78540-0689

December 26, 2007

Joe Lopez, Director
Community Supervision Corrections Department
3100 South Business Hwy 281
Edinburg, Texas 78539

Ref: Cash Count
Report No. 2007-48

Dear Mr. Lopez:

We conducted a cash count of the cash held at CSCD on December 4, 2007, as required by Local Government Code §115.0035. The objective of the cash count was to determine that total cash on hand reconciled to the total receipts issued for the day up to the time of the cash count.

Scope:

As part of our audit procedures, we verified that cash on hand at the time of the cash count agreed to the total receipts issued. We also reviewed the internal control structure in order to obtain reasonable assurance that cash on hand is safeguarded against loss from unauthorized use and that only authorized transactions are executed, recorded, and reported in accordance with applicable laws and procedures. The internal controls reviewed during our walkthrough included but were not limited to the following: custody of cash, use of cash lock boxes, proper authorization of voided transactions, and the use of a mail log for mail-in payments.

Conclusion:

Total collections at the time of the cash count were \$13,858.00. Based on the results of our review, we have concluded that total cash on hand reconciled to the total receipts issued for the day up to the time of the cash count. However, improvements could be made to the internal controls for the receipting of collections.

Observation #1:

At the time of the cash count, we noted that three (3) money orders had the incorrect payee name and one (1) money order was not endorsed in the back. The County Auditor's Office has a policy requiring that all money orders, checks, and cashier's checks received be made payable to the order of Hidalgo County CSCD and should be endorsed immediately upon receipt. Failure to comply with the policy may result in loss of County Revenues.

HIDALGO COUNTY DISTRICT JUDGES

RICARDO P. RODRIGUEZ, JR.
JUDGE, 92ND D.C.

RODOLFO DELGADO
JUDGE, 93RD D.C.

J. R. "BOBBY" FLORES
JUDGE, 139TH D.C.

ROSE GUERRA REYNA
JUDGE, 206TH D.C.

JUAN R. PARTIDA
JUDGE, 275TH D.C.

MARIO E. RAMIREZ, JR.
JUDGE, 332ND D.C.

NOE GONZALEZ
JUDGE, 370TH D.C.
OVERSEER

LETICIA LOPEZ
JUDGE, 389TH D.C.

AIDA SALINAS FLORES
JUDGE, 398TH D.C.

THOMAS P. WINGATE
JUDGE, 430TH D.C.

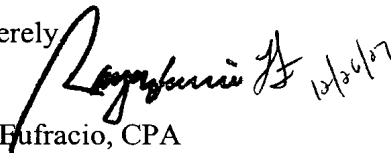
Mr. Joe Lopez
December 26, 2007
Page 2 of 2

Recommendation:

Management should implement procedures that require cashiers to verify that money orders, checks, and cashier's checks received be made payable to the order of Hidalgo County CSCD and are endorsed immediately upon receipt.

We would like to express our sincere appreciation to you and your staff for their courtesy, cooperation, and assistance provided to us during the cash count. If you have any questions regarding this cash count, please contact Crystal A. Cavazos, Internal Auditor, at 318-2511 ext. 4646, Yvonne Torres, Senior Internal Auditor, at ext. 4642, Julio C. Espinosa, Internal Audit Supervisor, at ext. 4650, or Arcy B. Duran, Audit Director, at ext. 4645.

Sincerely



Ray Bufracio, CPA
County Auditor

Cc: Ms. Diana Solis, Accountant

HIDALGO COUNTY DISTRICT JUDGES

RICARDO P. RODRIGUEZ, JR.
JUDGE, 92ND D.C.

RODOLFO DELGADO
JUDGE, 93RD D.C.

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JUDGE, 332ND D.C.

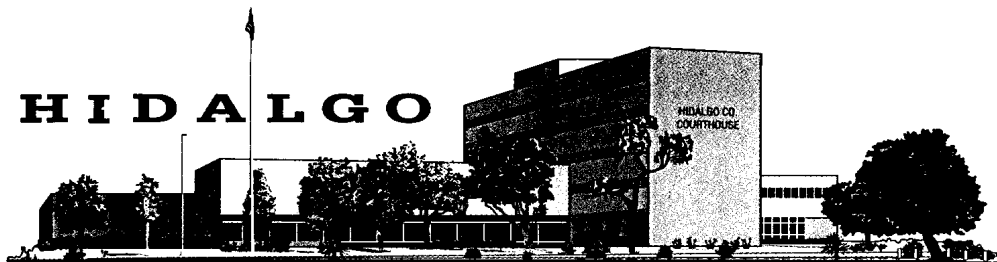
NOE GONZALEZ
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JUDGE, 398TH D.C.

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JUDGE, 430TH D.C.

COUNTY of HIDALGO



EDINBURG, TEXAS 78539

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P. O. BOX 689
EDINBURG, TEXAS 78540-0689

December 27, 2007

Mr. Raul Sesin, Planning Administrator
Hidalgo County Planning Department
1304 S. 25th Street
Edinburg, Texas 78539

Ref: Cash Count
Report No. 2007-49

Dear Mr. Sesin:

We conducted a cash count of the cash held at the Planning Department offices in Edinburg, Mission and Weslaco from December 3, 2007 thru December 7, 2007, as required by Local Government Code §115.0035. The objective of the cash counts was to determine that total cash on hand reconciled to the total receipts issued for the day up to the time of the cash counts.

Scope:

As part of our audit procedures, we verified that cash on hand at the time of the cash count agreed to the total receipts issued. We also reviewed the internal control structure in order to obtain reasonable assurance that cash on hand is safeguarded against loss from unauthorized use and that only authorized transactions are executed, recorded, and reported in accordance with applicable laws and procedures. The internal controls reviewed during our walkthrough included but were not limited to the following: custody of cash, use of cash lock boxes, and proper authorization of voided transactions.

Conclusion:

Based on the results of our review, we have concluded that generally total cash on hand reconciled to the total receipts issued for the day up to the time of the cash counts. However, improvements could be made to the internal controls for the receipting of collections.

Observation #1:

We noted during our review of the Edinburg Office that one of the checks collected had not been endorsed. The County Auditor's office has a policy requiring that all checks, money orders, and cashier's checks received should be endorsed immediately upon receipt. Failure to comply with the policy may result in the loss of County revenues.

HIDALGO COUNTY DISTRICT JUDGES

RICARDO P. RODRIGUEZ, JR.
JUDGE, 92nd D.C.

RODOLFO DELGADO
JUDGE, 93rd D.C.

J. R. "BOBBY" FLORES
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JUDGE, 206th D.C.

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JUDGE, 389th D.C.

AIDA SALINAS FLORES
JUDGE, 398th D.C.

THOMAS P. WINGATE
JUDGE, 430th D.C.

Recommendation:

Management should implement procedures to ensure checks, money orders, and cashier's checks are endorsed immediately upon receipt.

Observation #2:

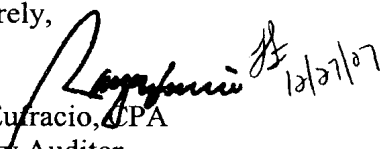
We noted during our review of the Edinburg and Weslaco Offices that a poster noting, "Make sure you receive an official county receipt when making a payment at this office" was present; however, it did not contain a copy of an official County receipt. The County Auditor's Office has a policy requiring the presence of a poster along with a sample receipt be displayed for public view.

Recommendation:

Management should ensure that a poster along with a sample County receipt be displayed for public view.

We would like to express our sincere appreciation to you and your staff for their courtesy, cooperation, and assistance provided to us during the cash count. If you have any questions regarding this cash count, please contact Crystal A. Cavazos, Internal Auditor, at 318-2511 ext. 4646, Yvonne Torres, Senior Internal Auditor, at ext. 4642, Julio C. Espinosa, Internal Audit Supervisor, at ext. 4650, or Arcy B. Duran, Audit Director, at ext. 4645.

Sincerely,


Ray Eufrazio, CPA
County Auditor

Cc: Ms. Nora Cavazos, Administrative Secretary

HIDALGO COUNTY DISTRICT JUDGES

RICARDO P. RODRIGUEZ, JR.
JUDGE, 92ND D.C.

RODOLFO DELGADO
JUDGE, 93RD D.C.

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JUDGE, 332ND D.C.

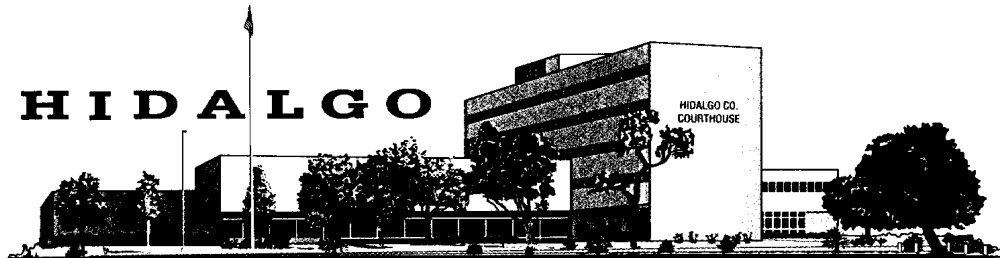
NOE GONZALEZ
JUDGE, 370TH D.C.
OVERSEER

LETICIA LOPEZ
JUDGE, 389TH D.C.

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JUDGE, 430TH D.C.

COUNTY of HIDALGO



EDINBURG, TEXAS 78539

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EDINBURG, TEXAS 78540-0689

December 21, 2007

The Honorable Guadalupe "Lupe" Treviño
Hidalgo County Sheriff
711 El Cibolo Rd.
Edinburg, Texas 78540

Ref: Cash Count
Report No. 2007-50

Dear Honorable Treviño:

We conducted a cash count of the cash advance held at the Sheriff's Office for the Investigation Fund account on December 3, 2007 as required by Local Government Code § 115.0035. The objective of the cash count was to determine that total cash on hand reconciled to the total expenditure request forms issued for the day up to the time of the cash count.

Scope:

The scope of our review was limited to the Investigation Fund account. As part of our review procedures, we verified that cash on hand at the time of the cash count agreed to the total expenditure request forms issued. We also reviewed the internal control system in order to obtain reasonable assurance that cash on hand is safeguarded against loss from unauthorized use and that only authorized transactions are executed, recorded, and reported in accordance with applicable laws and procedures. The internal controls reviewed during our walkthrough included but were not limited to the following: custody of cash, use of cash lock boxes, and proper authorization of voided transactions.

Conclusion:

Based on the results of our review, we have concluded that total cash on hand did reconcile to total expenditure request forms issued for the day up to the time of the cash count.

We would like to express our sincere appreciation to you and your staff for the courtesy, cooperation, and assistance provided to us during the cash count. If you have any questions regarding this cash count, please contact Clorinda Castillo, Internal Auditor, 318-2511 at ext. 4653, Yvonne Torres, Senior Internal Auditor, at ext. 4642, Julio C. Espinosa, Internal Audit Supervisor, at ext. 4650, or Arcy B. Duran, Audit Director, at ext. 4645.

Sincerely,


Ray Eufrazio, CPA
County Auditor
12/21/07

HIDALGO COUNTY DISTRICT JUDGES

RICARDO P. RODRIGUEZ, JR. JUDGE, 92ND D.C. RODOLFO DELGADO JUDGE, 93RD D.C. J. R. "BOBBY" FLORES JUDGE, 138TH D.C. ROSE GUERRA REYNA JUDGE, 206TH D.C. JUAN R. PARTIDA JUDGE, 275TH D.C. MARIO E. RAMIREZ, JR. JUDGE, 332ND D.C. NOE GONZALEZ JUDGE, 370TH D.C. OVERSEER LETICIA LOPEZ JUDGE, 389TH D.C. AIDA GALINAS FLORES JUDGE, 398TH D.C. THOMAS P. WINGATE JUDGE, 430TH D.C.