

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

February 18, 2009

The Honorable Lazaro Gallardo, Jr.
Hidalgo County Constable Precinct 3
730 N. Breyfogle Ste. B
Mission, TX 78573

Ref: Chapter 59 Asset Forfeiture Report
For the Year Ended December 31, 2008
Report No. 2009-08

Dear Mr. Gallardo:

We have conducted a review of the Hidalgo County Constable, Precinct 3 "Chapter 59 Asset Forfeiture Report By Law Enforcement Agency" for the year ended December 31, 2008. The objective of the review was to determine whether seizures, forfeitures, receipts and expenditures of all such proceeds and property received under Code of Criminal Procedure Chapter 59 "Forfeiture of Contraband" were properly accounted and reported.

The scope of our review was limited to transactions reported on the "Chapter 59 Asset Forfeiture Report By Law Enforcement Agency" for the year ended December 31, 2008. Our review was not designed nor intended to be a detailed study of every relevant control system, procedure, or transaction. In planning and performing our review, we obtained an understanding of Code of Criminal Procedure Chapter 59; reviewed financial reports containing revenues generated from the sale of forfeited property, interest earned, and court-ordered judgments. In addition, we reviewed financial seizure accounting reports and expenditures incurred.

Based on the results of our review, there was no evidence that seizures, forfeitures, receipts, and expenditures of all such proceeds and property received under Code of Criminal Procedure Chapter 59 for the year ended December 31, 2008 were not properly accounted and reported.

If you have any questions please call, Letty Chavez, Internal Auditor III, at 318-2511 ext. 4651, Arcy B. Duran, MBA, Director of Audit, at ext.4645, or me at ext. 4604.

Sincerely,


Ray Estraccio, CPA
County Auditor

HIDALGO COUNTY DISTRICT JUDGES

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| RICHARDO F. RODRIGUEZ, JR.
JUDGE, 17th D.C. | ROBERTO DELGADO
JUDGE, 19th D.C. | J. R. "BOGOT" FLORES
JUDGE, 11th D.C. | ROSIE GUEARRA REYNA
JUDGE, 10th D.C. | JUAN R. PARTIDA
JUDGE, 11th D.C. | MARIO E. RAMIREZ, JR.
JUDGE, 20th D.C. | ROSE DONALD
JUDGE, 18th D.C.
DISTRICT | LETICIA LOPEZ
JUDGE, 14th D.C. | ADA BALTAZAR FLORES
JUDGE, 13th D.C. | ISAAC RAMON, JR.
JUDGE, 04th D.C. | JESSE CONTRERAS
JUDGE, 04th D.C. |
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Cc: The Honorable Juan D. Salinas III, Hidalgo County Judge
The Honorable Sylvia Handy, Commissioner Precinct 1
The Honorable Hector "Tito" Palacios, Commissioner Precinct 2
The Honorable Jose Flores, Commissioner Precinct 3
The Honorable Oscar Garza, Commissioner Precinct 4
Kent Richardson, Office of the Attorney General, Criminal Law Enforcement Division

HIDALGO COUNTY DISTRICT JUDGES

ISIDORO F. RODRIGUEZ, JR. JUDGE, 1 ST D.C.	RODOLFO DELGADO JUDGE, 1 ST D.C.	J. A. "BOBBY" FLORES JUDGE, 1 ST D.C.	RODOLFO DIAZ REYES JUDGE, 1 ST D.C.	JUAN B. FARIÑA JUDGE, 2 ND D.C.	RAMON E. BARRERA, JR. JUDGE, 3 RD D.C.	PERE DOMÍNGUEZ JUDGE, 3 RD D.C. OVERSEER	LETICIA LOPEZ JUDGE, 3 RD D.C.	ADA SALINAS FLORES JUDGE, 4 TH D.C.	ISRAEL RAMÍREZ, JR. JUDGE, 4 TH D.C.	JOSE LUIS CONTRERAS JUDGE, 4 TH D.C.
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