



DEPARTMENT OF HEALTH & HUMAN SERVICES

ADMINISTRATION FOR CHILDREN AND FAMILIES  
Regional Office VI/Office of Head Start  
1301 Young Street, Room 937  
Dallas, Texas 75202

RECEIVED BY  
COMMUNITY MONITOR

2010 AUG 27 11 3 10

August 19, 2010

Board of Commissioners  
Hidalgo County  
2808 South Business Highway 281  
P. O. Box 689  
Edinburg, Texas 78540-0689

Grant No.: 06CH0183  
CIN: A-06-10-95585  
PY: 27  
PYE: 12/31/2008

Dear Board Members:

The Regional Grants Management Unit (RGMU), ACF Office of Grants Management, has completed a desk review of the organization-wide audit report on the County of Hidalgo, as it applies to the Head Start program, for the period January 1, 2008 through December 31, 2008, prepared by BURTON MCCUMBER AND CORTEZ, L.L.P., Certified Public Accountants. The audit recommendations assigned to this agency for resolution have been restated below for your reference.

**205901100. 08-01. Stale Dated Checks.** We recommend procedures be strengthened to ensure outstanding checks greater than ninety days old are investigated and resolved in a timely manner.

**220926100. 08-02. Machinery & Equipment Asset Listing.** We recommend procedures be strengthened to ensure adequate listing of fixed assets is maintained and reconciled to the general ledger.

**221901100. ML. District Clerk.** We recommend procedures be strengthened to ensure uncollectable accounts are written off in a timely manner.

**209926100. ML. Auditors.** We recommend procedures be strengthened to ensure capital leases are properly recorded.

**209926101. ML. HCDD.** We recommend procedures be strengthened to ensure inter-agency balances are properly reconciled.

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OFFICE OF EXECUTIVE OFFICER  
ON: 8/31/10 BY: 

The RGMU has reviewed the "Management Response" sections of the audit, and your letter dated February 17, 2010, which reported the corrective actions taken by your agency to address the auditors' findings. The corrective actions accomplished or proposed appear acceptable to correct the findings based on your responses.

Your final Financial Status Report (SF-269) for the above referenced program year indicated a zero unobligated fund balance which is in agreement with your PSC-272 report to the HHS/Payment Management System. Therefore, you may consider the audit closed and financial reporting complete for PY27.

Grantees are requested to acknowledge receipt of decisions by the granting office. Please sign and return a copy of this letter within ten (10) days of receipt to this office, Attention: Heather Colwell.

You are requested to make this correspondence plus all grant documents and budget information available to the auditor for subsequent audits. Additionally, please ensure that your Executive Director and other Officers of the Board, Head Start Director, Finance Officer, and Policy Council Chairperson each receive a copy of this letter.

If you have any questions, please contact Janice Pruitt, Grants Management Team Leader, RGMU, at 214-767-8848 or [janice.pruitt@acf.hhs.gov](mailto:janice.pruitt@acf.hhs.gov).

Sincerely,



Susan K. Johnston  
Regional Program Manager

Acknowledgement:

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Signature

Date

cc: GF/RF  
ACF/Division of Financial Integrity  
Ray Bishop, Regional Grants Management Officer  
Debbie Drake, Program Manager  
Alfredo Huerta, Program Specialist  
Eric Weiss, Grants Management Specialist