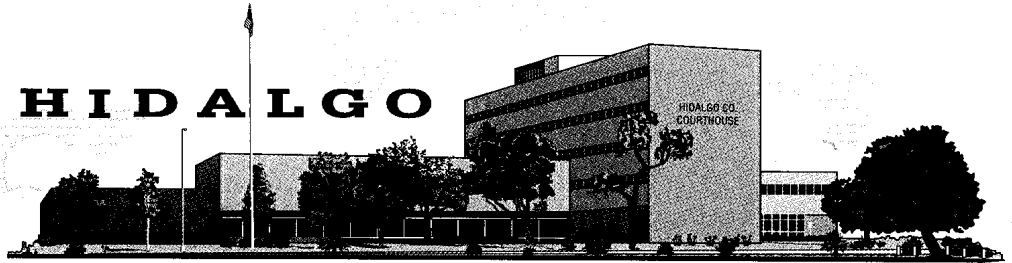


COUNTY of HIDALGO
HIDALGO COUNTY AUDITOR'S OFFICE
Hidalgo County Administration Building
2808 South Business Highway 281
Edinburg, Texas 78539-6243
PHONE: (956) 318-2511
FAX: (956) 318-2577
WEBSITE: www.co.hidalgo.tx.us/auditor



EDINBURG, TEXAS 78539

June 22, 2012

The Honorable Ramon Garcia
Hidalgo County Judge
1615 S. Closner Suite J
Edinburg, Texas 78539

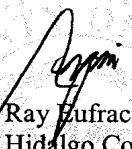
Dear Judge Garcia:

Pursuant to Local Government Code Section 115.0035, listed below and attached are copies of the reports of the examinations conducted by the County Auditor's Office from May 10, 2012 through June 21, 2012. Please place the reports on the Consent Agenda of the next Commissioners Court meeting.

<u>Department</u>	<u>Report Description</u>
The Hon. Gilberto Saenz, Justice of the Peace	April 2012 Monthly Fines & Fees Report
The Hon. Jesus E. Morales, Justice of the Peace	April 2012 Monthly Fines & Fees Report; May 2012 Monthly Fines & Fees Report
The Hon. Bobby Contreras, Justice of the Peace	April 2012 Monthly Fines & Fees Report
The Hon. Rosa E. Trevino, Justice of the Peace	April 2012 Monthly Fines & Fees Report
The Hon. Luis Garza, Justice of the Peace	April 2012 Monthly Fines & Fees Report
The Hon. Ismael Ochoa, Justice of the Peace	April 2012 Monthly Fines & Fees Report
The Hon. Charlie Espinoza, Justice of the Peace	April 2012 Monthly Fines & Fees Report
The Hon. Homero Jasso, Justice of the Peace	April 2012 Monthly Fines & Fees Report
The Hon. Espiridion Jackson, Justice of the Peace	April 2012 Monthly Fines & Fees Report
The Hon. Celestino Avila, Constable Precinct No. 1	April 2012 Monthly Fees Report
The Hon. Gilberto Alaniz, Constable Precinct No. 2	April 2012 Monthly Fees Report; May 2012 Monthly Fees Report
The Hon. Larry Gallardo, Constable Precinct No. 3	April 2012 Monthly Fees Report
The Hon. Eddie Guerra, Constable Precinct No. 4	April 2012 Monthly Fees Report; May 2012 Monthly Fees Report
The Hon. Daniel Marichalar, Constable Precinct No. 5	April 2012 Monthly Fees Report; May 2012 Monthly Fees Report
The Hon. Joel Quintanilla, Comm. Pct. 1, Delta Lake Park	April 2012 Monthly Fees Report; May 2012 Monthly Fees Report
The Hon. Jose M. Flores, Comm. Pct. 3, Anzaldua's Park	April 2012 Monthly Fees Report; May 2012 Monthly Fees Report
Ms Angie Chapa, Law Librarian	April 2012 Monthly Fees Report; May 2012 Monthly Fees Report
Mr. Juan Martinez, Fire Marshal	April 2012 Monthly Report
Mr. Eduardo Olivarez, Chief Administrative Officer	April 2012 Monthly Fees Report

Thank you for your consideration in this matter.

Respectfully,


Ray Bufracio, 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. ISRAEL RAMON, JR. JUDGE, 430TH D.C. JESSE CONTRERAS JUDGE, 448TH D.C.

COUNTY OF HIDALGO

HIDALGO COUNTY AUDITOR'S OFFICE
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FAX: (956) 318-2577
WEBSITE: www.co.hidalgo.tx.us/auditor



EDINBURG, TEXAS 78539

May 21, 2012

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

Re: Review of *Monthly Fines and Fees Report* and Supporting Documentation
For the Month of April 2012

Dear Judge Saenz:

We have conducted a limited scope review of the *Monthly Fines and Fees Report* and supporting documentation for the month of April 2012 pursuant to Local Government Code §115.002 (a), §115.002 (b), and Code of Criminal Procedure Article 103.011. The objective of the review was to determine if fines, fees, and court costs collected were properly accounted and reported.

Scope:

The scope of our review was limited to collections reported by your office on the *Monthly Fines and Fees Report* for the month of April 2012. Our review was not designed nor intended to be a detailed study of every relevant control system, procedure, or transaction. Accordingly, the opportunities for improvement presented in this report may not be all-inclusive of areas where improvement could be made.

The responsibility for establishing and maintaining a sound internal control system rests with management. The objectives of an internal control system are to provide management with reasonable, but not absolute, assurance that assets are safeguarded against loss from unauthorized use or theft, and that transactions are executed in accordance with management's authorization and recorded properly.

The purpose of this report is to furnish management independent, objective analyses, recommendations, and information concerning the area reviewed. The report should serve as a tool to help management discern and implement specific improvements.

Methodology:

In planning and performing our review, we reviewed applicable fines, fees, and court cost statutes and schedules. The following procedures were also performed:

- Reviewed receipts issued to determine if fines, fees, and court costs were allocated and reported in the proper amounts.
- Verified receipts issued followed a sequential order.
- Verified that procedures for voided receipts were properly followed.
- Reviewed *Cashier's Daily Close-Out Reports* (Close-Out Reports) and County Treasurer receipts to determine whether fees collected were properly accounted and deposited with the County Treasurer on a daily basis.
- Verified that the collections per the *Monthly Fines and Fees Report* agreed to total receipts issued and the deposits made with the County Treasurer.
- Reviewed the submittal dates of the *Monthly Fines and Fees Report* to the County Auditor's Office to determine if the report was received within 5 days after the last day of each month.
- Reviewed receipts, Close-Out Reports and the *Monthly Fines and Fees Report* to verify proper completion.

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.

ISRAEL RAMON, JR.
JUDGE, 43RD D.C.

JESSE CONTRERAS
JUDGE, 44TH D.C.

Conclusion:

Total collections for the month of April 2012 totaled \$59,924.13. Based on the results of our review, we have concluded that fines, fees, and court costs were generally properly accounted and reported; however, the system of internal controls for the accounting and reporting of fines, fees, and court costs require improvement as noted in the following observations.

Observation No. 1:

We reviewed receipts issued for the month in review to determine whether fines, fees, and court costs collected were properly allocated and reported.

The results of our review revealed that 9 receipts contained errors in the allocation of fees, fines, and court costs. The Justice of the Peace staff was made aware of the necessary revisions and corrections were made prior to submitting the final *Monthly Fines and Fees Report* to Commissioners Court for approval (see Exhibit A).

There are numerous statutes that require Justices of the Peace to charge various fines, fees, and court costs for certain services and offenses. Fines, fees, and court costs must be allocated pursuant to State statutes and/or Commissioners Court approval.

Formal monitoring procedures have not been implemented to ensure that fines, fees, and court costs are properly allocated and reported. The County may be held liable to the State for failure to properly allocate and report fines, fees, and court costs.

Recommendation:

Management should develop and implement formal monitoring procedures to ensure that fines, fees, and court costs are properly allocated and reported. At a minimum, the following procedures should be implemented:

- Staff should be provided with training regarding the proper allocation of fines, fees, and court costs.
- Staff should review the allocation of fines, fees, and court costs before the official County receipt is issued.
- Access for setting up offense codes with the proper fines, fees, and court costs, in *AbleTerm*, should be limited to staff with adequate knowledge of the applicable allocation.
- Staff should ensure that the proper fines, fees, and court costs allocation, offense date, and judgment date are entered when a case is setup in *AbleTerm*.

Observation No. 2:

We noted during our review that procedures for voiding receipts were not always properly followed. Voided receipts did not contain all three copies of the receipt securely attached (white, pink, and yellow) together.

The County Auditor's Office requires that the original and all other copies of the voided receipt be securely attached together. In addition, all copies of the voided receipt should be retained and forwarded to the Auditor's Office – Internal Audit Section.

Formal procedures were not in place to ensure the original and all other copies of voided receipts were securely attached together. This may result in loss or misuse of County funds.

Recommendation:

Management should develop and implement formal procedures to ensure the original and all other copies of voided receipts are securely attached together.

Please provide written management responses to the observations noted above by May 31, 2012. If you should have any questions or would like to schedule a meeting to discuss the above noted observations, please do not hesitate to contact Marissa Castillo, Internal Auditor I, at 318-2511 ext. 4650, Yvonne Torres, Revenue Audit Supervisor, at 318-2511 ext. 4642, Arcy B. Duran, CPA, Director of Audit, at ext. 4645, or me at ext. 4604.

Sincerely,



Ray Eufrazio, CPA
County Auditor

Enclosures: Copy of *Monthly Fines and Fees Report* and Monthly Adjustments

Cc: Mr. Valde Guerra, Commissioners Court Executive Officer

HIDALGO COUNTY DISTRICT JUDGES

RICARDO P. RODRIGUEZ, JR. JUDGE, 12 TH D.C.	RODOLFO DELGADO JUDGE, 13 TH D.C.	J. R. "BOBBY" FLORES JUDGE, 13 TH D.C.	ROSE GUERRA REYNA JUDGE, 20 TH D.C.	JUAN R. PARTIDA JUDGE, 27 TH D.C.	MARIO E. RAMIREZ, JR. JUDGE, 32 ND D.C.	NOE GONZALEZ JUDGE, 37 TH D.C. OVERSEER	LETICIA LOPEZ JUDGE, 38 TH D.C.	AIDA SALINAS FLORES JUDGE, 39 TH D.C.	ISRAEL RAMON, JR. JUDGE, 43 RD D.C.	JESSE CONTRERAS JUDGE, 44 TH D.C.
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**JUSTICE OF THE PEACE
MONTHLY FINES AND FEES COLLECTED
FOR THE MONTH OF: April-12**

Judge: GILBERTO SAENZ

Precinct No. 1 Place No. 1

PBC

City: WESLACO, TX
Hidalgo County, Texas**Part I: RECAP OF AMOUNT PAYABLE TO THE COUNTY TREASURER**

TOTAL CASH COLLECTED	(Receipts #s) <u>53752J11</u>	THRU <u>54219J11</u>	\$ <u>59,924.13</u> ✓
	(Control #s) <u>2541049</u>	THRU <u>2541511</u>	<u>X10-31</u>
Sheriff's "D" Report	(Receipt #s) <u>54343J11</u>	THRU <u>54349J11</u>	
	(Control #s)	THRU	
LESS: DUE AS REFUNDS			\$ -
Overpayment	\$ -		
COST ON DEPOSIT			<u>1945.00</u> X7 ✓
ADD: COST ON DEPOSIT LIQUIDATED			<u>1945.00</u> X7 ✓
AMOUNT OWED TO COUNTY (Should Match Amt in Part III)			\$ <u>59,924.13</u> X3, X11 A
Less: Total amount of remittances to County Treasurer (From Part II)			<u>59,924.13</u>
Total funds due to County Treasurer (Overtransfer Made to Co Treas.)			<u>0</u> X4 ✓

Part II: REMITTANCES MADE TO THE COUNTY TREASURER

Description	AMOUNT	Comment
Total Collections for the Month (See Schedule of Receipts & Deposits)	\$ <u>58,733.93</u>	B1 ✓
Add: Previous Month's Bond Overtransfer		
Add: HCSO Monthly "D" Collections Report	\$ <u>1,190.20</u>	X9 ✓
Total Remittances Made to County Treasurer..	Total \$ <u>59,924.13</u>	

PREPARED BY: EustoliaDATE PREPARED: 5/10/12

THIS REPORT HAS BEEN PERSONALLY REVIEWED BY ME & I CERTIFY IT TO BE TRUE & CORRECT TO THE BEST OF MY KNOWLEDGE.

RECEIVEDTHIS REPORT IS DUE IN THE OFFICE OF THE COUNTY AUDITOR BEFORE THE FIFTH (5TH) WORKING DAY OF THE FOLLOWING MONTH (LGC § 114.04)
COUNTY AUDITOR'S FORM JP-004HIDALGO COUNTY
AUDITOR'S OFFICEAUDITED BY: THE HIDALGO
COUNTY AUDITOR'S OFFICEDATE: 5.16.12 5/17/12

JUSTICE OF THE PEACE

DATE

X2

**JUSTICE OF THE PEACE
MONTHLY FINES AND FEES COLLECTED
FOR THE MONTH OF: April-12**

Judge: GILBERTO SAENZ
Precinct No. 1 Plate No. 1

City: WESLACO, TEXAS
Hidalgo County, Texas

PBC

Part III: SUMMARY OF COLLECTIONS PAYABLE TO THE COUNTY TREASURER

PAGE 2 OF 2

Name of Fine, Fee, Court Cost	# Invoiced / Filed	Statute Reference	Detail of Amt. Collected	GL Acct No.	Amt. Collected
FINES:					23487.83
County Fines (Local Fine)		LGC 113.004, PC 12.23		1200-351-10-061-000-0-000	23,487.83
Texas Parks & Wildlife 85% Fine (State Fine)		TPWC 12.107		1100-207-20-000-012-0-000	85.00
No Safety Belt 50% Fine (State Fine)		TRC 545.412, 545.413		1100-207-20-000-028-0-000	326.45
Gross Weight 50% Fine (State Fine)		TRC Sec 621.506 (g)		1100-207-20-000-013-0-000	236.37
School District 50% Fines		Educ. Code § 25.093 (d) 1 (A)		1100-207-30-000-004-0-000	533.00
LOCAL COURT COSTS AND FEES:					
Courthouse Security Adm. Fee (\$3)		C.C.P. Art. 102.017 (b)		1241-341-10-060-001-0-000	873.69
Courthouse Security Fund JP (\$1)		C.C.P. Art. 102.017		1245-341-10-061-000-0-000	282.57
Justice Court Technology Fund (\$4)		C.C.P. Art. 102.0173		1242-341-10-060-000-0-000	1,152.89
Time Payment - @40% OF \$25.00 (\$10.00)		LGC 133.103 (d)		1100-341-10-060-001-0-000	262.83
Time Payment - @ 10% of \$25.00 (\$2.50)		LGC 133.103 (e)		1100-341-10-060-002-0-000	90.70
Administrative Local Transaction Fee (\$2)		C.C.P. Art. 102.072		1100-341-10-060-003-0-000	733.10
Motor Vehicle Adm. Fee (\$10-\$20) (Disinfect Fee for Exp. DL; Exp. Insp. Cost; Exp. Mtr. Reg.)		TRC Sec 548.605, 521.026, 502.407		1100-341-10-060-004-0-000	168.00
Special Fees				1100-341-10-061-000-0-000	1,061.90
Deferred Disposition		C.C.P. Art. 45.051	941.90		
Administrative Fee - "Drivers Safety Course" (\$10)		C.C.P. Art. 45.0511(f)	120.00		
Support of Judiciary Fund (\$60)		LGC 133.105		1100-341-10-060-009-0-000	169.46
Traffic Fee (\$3)		T.R.C. 542.403		1100-341-10-061-000-0-000	588.33
Child Safety (\$20-\$25)		C.C.P. Art. 102.014		1100-341-10-060-011-0-000	329.80
STATE COURT COSTS AND FEES:					
Criminal Justice Planning Fund C.C.P. (\$5)		C.C.P. Art. 102.051		1100-207-20-000-003-0-000	-
State General Revenue Fund (\$2.50)		C.C.P. Art. 102.015		1100-207-20-000-010-0-000	-
Law Enforcement Education Fund (\$1, \$1.50, \$3.50)		Govt. Code Sec. 415.082		1100-207-20-000-011-0-000	-
Operators and Chauffeurs License Fund (\$75)		T.R.C. 601.192		1100-207-20-000-031-0-000	-
Time Payment - @50% OF \$25.00 (\$12.50)		LGC 133.103 (b)		1100-207-20-000-005-0-000	453.52
Juvenile Crime and Delinquency Fund (\$2.25, \$5.00)		C.C.P. Art. 102.075(m)		1100-207-20-000-007-0-000	1.25
Comprehensive Rehabilitation Fund (\$5)		C.C.P. Art. 102.082		1100-207-20-000-008-0-000	-
Fugitive Apprehension Fund (\$5)		C.C.P. Art. 102.019 (a) 2		1100-207-20-000-009-0-000	20.00
Consolidated Court Costs Fund (\$17)		CCP 102.075 (a) 3 / LGC 133.102		1100-207-20-000-015-0-000	1516.75
Compensation Victims Of Crime Fund (\$3, \$5, \$15, \$35)		C.C.P. Art. 56.55 (2) & (3)		1100-207-20-000-017-0-000	60.00
Judicial & Court Personnel Training Fund (\$1, \$2)		Govt. Code Sec. 56.001 (b)		1100-207-20-000-027-0-000	7.00
Correctional Management Institute of Texas Fund (\$5.00)		CCP Art. 102.075		1100-207-20-000-029-0-000	0.50
Indigent Legal Services Fee-JP (\$2) <i>42</i>		Govt. Code Sec. 101.141(2) (B)		1100-207-20-000-004-0-000	252.00
State Traffic Fee- Subtitle C (\$30)		TRC Sec 542.4031		1100-207-20-000-035-0-000	5823.17
Jury Service Fee (\$4)		C.C.P. Art. 102.0045		1100-207-20-000-053-0-000	1,129.97
Support of Judiciary Fund (\$5.40)		LGC 133.105		1100-207-20-000-054-0-000	1493.53
Birth Certificate Fee (\$1.80)		HSC 191.022(f)		1100-207-20-000-039-0-000	32.40
Defensive Driving Record Fee (\$12)		C.C.P. Art. 45-0511 (e-1)		1100-207-20-000-057-0-000	-
Indigent Defense Representation Fund (\$2)		LGC 133.107/GC 102.023		1100-207-20-000-059-0-000	535.20
Moving Violation Fee (\$0.10)		C.C.P. Art. 102.022/GC		1100-207-20-000-061-0-000	17.56
Safety Seat Violation Fee (\$0.15)		TC 545.412 (b-1)		1100-207-20-000-062-0-000	0.15
ARREST/WARRANT FEES: STATE		C.C.P. Art. 102.011		1100-207-20-000-019-0-000	1,332.34
D.P.S. (\$3, \$5, \$35, \$50)				1100-207-20-000-020-0-000	-
T.A.B.C. (\$3, \$5, \$35, \$50)				1100-207-20-000-021-0-000	0.45
P.K.W.L. (\$3, \$5, \$35, \$50)				1100-342-10-060-001-0-000	540.16
ARREST/WARRANT/SERVICE FEES: COUNTY		LGC 118.131		1100-342-10-291-000-0-000	4,233.35
Sheriff Fees:				1100-342-10-292-000-0-000	70.00
Constable Fees:				1100-342-10-293-000-0-000	70.00
Precinct #1				1100-342-10-294-000-0-000	170.00
Precinct #2				1100-342-10-295-000-0-000	100.00
Precinct #3				1100-341-10-060-007-0-000	-
Precinct #4				1100-342-10-060-002-0-000	-
Precinct #5				1100-342-10-060-003-0-000	-
District Attorney Fees				1100-342-20-060-001-0-000	-
Tax Assessor Fraud Investigators Fees				1100-207-30-000-003-0-000	-
School District Arrest Fee				1100-202-00-000-007-0-000	34.50
Fire Marshal Fee				1100-202-00-000-007-0-000	-
Due to Others				1100-202-00-000-007-0-000	-
Warrant Fees/Out of County Service Fees DTD: Law Enforcement Agencies		C.C.P. Art. 102.011 (a) 2 (A)		1100-341-10-060-001-0-000	1,094.00
Refund - Overpayments					
Due to Others					
Restitution					
Justice Fees (Local Fees)					
Small Claims Court Filing Fee (\$25)		LGC 118.121/118.122	100.00		
Justice Court Filing Fee (\$25)		LGC 118.121/118.122	950.00		
Forcible Entry and Detainer Court Filing Fee (\$25)		LGC 118.121/118.122			
Transcript Fees (\$10)		LGC 118.121/118.123 (b)			
Abstract Fees (\$5)		LGC 118.121/118.123 (c)	25.00		
Writ Filing Fee (\$5)		LGC 118.121/118.123 (d)	15.00		
Issuing other Document (\$1 1st pg., .25 for each add'l pg.)		LGC 118.121/118.123 (e)	4.00		
Certified Copies of Court Papers (\$2 1st pg., .25 for each add'l pg.)		LGC 118.121	-		
Probable Cause Tow Hearing Fee (\$20)		LGC 101.141 (a) 4	-		
Birth Certificates (\$32 each)		HSC 191.0045 (3)(d)		1100-341-10-060-001-0-000	363.60
Death Certificates (\$20 each, each add'l \$3)		HSC 191.0045 (3)(d)		1100-341-10-060-001-0-000	276.00
Preservation of Vital Statistics Fee (\$1 each)		HSC Sec 191.0045(b)		1100-341-10-060-008-0-000	59.00
Jury Fees (Civil \$5, Criminal \$3)		Rules of Civil Proc., Rule 544/ CCP 102.004		1100-341-10-060-006-0-000	-

AUDITED BY: THE HIDALGO
COUNTY AUDITOR'S OFFICE
DATE: *MC*
5.10.12

RECEIVED

HIDALGO COUNTY
AUDITOR'S OFFICE

TOTAL AMOUNT DUE TO THE COUNTY TREASURER:

\$ 59,924.13

JUSTICE OF THE PEACE GILBERTO SAENZ
SCHEDULE OF ADJUSTMENTS
FOR THE PERIOD ENDING APRIL 30, 2011

PAGE 1 OF 1

MVF needs to be assessed.

Receipt #	Docket #	Offense Description	Off. Date	CCC	CHS	CHSIP	CO	CRF	CSS	DD	DPS	DTOREF	IDF	JCTF	JSF	LTF	MVF	SJFC	SJFS	STF	TFC	Total
0053822J11	T10-5802GS	FAIL TO YIELD ROW OP	10/2/2010	20	1.5	0.5					2.5		1	2	2	1		0.3	2.7	15	1.5	50
0053862J11	T11-1117GS	DEFECTIVE SPEEDOMETER	3/1/2011	40	3	1	0.1				5		2	4	4	2		0.6	5.4	30	3	100.1
0054155J11	T12-1982GS	CUT IN AFTER PASSING	3/29/2012	40	3	1			0.1		5		2	4	4	2		0.6	5.4	30	3	100.1
0054078J11	T12-2213GS	DISREGARD ROAD MARKI	4/4/2012	40	3	1	50				5		2	4	4	2		0.6	5.4	30	3	150

Fine can not exceed \$25 (\$12.50 CO and \$12.50 CRF) for the first offense.

0053899J11	T11-4448GS	SAFETY SEAT CHILD PA	8/13/2011	40	3	1	12.58	12.57			5		2	4	4	2	0.1	0.6	5.4	30	3	125.25
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CSS should not be assessed.

Receipt #	Docket #	Offense Description	Off. Date	CCC	CHS	CHSIP	CO	CRF	CSS	DD	DPS	DTOREF	IDF	JCTF	JSF	LTF	MVF	SJFC	SJFS	STF	TFC	Total
0053916J11	T11-7352GS	UNRESTRAINED CHILD U	11/25/2011	40	3	1	12.5	12.5	0.15		5		2	4	4	2	0.1	0.6	5.4	30	3	125.25
0053762J11	T12-1470GS	CHILD<18 NOT RESTRAI	2/28/2012	40	3	1	12.5	12.5	0.15		5		2	4	4	2	0.1	0.6	5.4	30	3	125.25
0053941J11	T12-1638GS	CHILD<18 NOT RESTRAI	3/3/2012	40	3	1	12.5	12.5	0.15		5		2	4	4	2	0.1	0.6	5.4	30	3	125.25

As of September 28, 2011, CSS should no longer be assessed. Fine can not exceed \$25 for the first offense.

0054028J11	T12-1494GS	UNRESTRAINED CHILD	2/17/2012	40	3	1	12.5	12.5	0.15		5		2	4	4	2	0.1	0.6	5.4	30	3	125.25
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Fine can not exceed \$50.

0054104J11A	T12-2006GS	PASSENGER NOT SECURE	4/4/2012	40	3	1	50.4				5		2	4	4	2	0.1	0.6	5.4	30	3	150.5
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COUNTY OF HIDALGO

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



EDINBURG, TEXAS 78539

May 17, 2012

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

Ref: Review of *Monthly Fines and Fees Report* and Supporting Documentation
For the month of April 2012

Dear Judge Morales:

We have conducted a limited scope review of the *Monthly Fines and Fees Report* and supporting documentation for the month of April 2012 pursuant to Local Government Code §115.002 (a), §115.002 (b), and Code of Criminal Procedure Article 103.011. The objective of the review was to determine whether fines, fees, and court costs collected were properly accounted and reported.

Scope:

The scope of our review was limited to collections reported by your office on the *Monthly Fines and Fees Report* for the month of April 2012. Our review was not designed nor intended to be a detailed study of every relevant control system, procedure, or transaction. Accordingly, the opportunities for improvement presented in this report may not be all-inclusive of areas where improvement could be made.

The responsibility for establishing and maintaining a sound internal control system rests with management. The objectives of an internal control system are to provide management with reasonable, but not absolute, assurance that assets are safeguarded against loss from unauthorized use or theft, and that transactions are executed in accordance with management's authorization and recorded properly.

The purpose of this report is to furnish management independent, objective analyses, recommendations, and information concerning the area reviewed. The report should serve as a tool to help management discern and implement specific improvements.

Methodology:

In planning and performing our review, we reviewed applicable fines, fees, and court cost statutes and schedules. The following procedures were also performed:

- Reviewed receipts issued to determine if fines, fees, and court costs were allocated and reported in the proper amounts.
- Verified receipts issued followed a sequential order.
- Verified that procedures for voided receipts were properly followed.
- Reviewed *Cashier's Daily Close-Out Reports* (Close-Out Report) and County Treasurer receipts to determine whether fees collected were properly accounted and deposited with the County Treasurer on a daily basis.
- Verified that the collections per the *Monthly Fines and Fees Report* agreed to total receipts issued and the deposits made with the County Treasurer.

HIDALGO COUNTY DISTRICT JUDGES

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

RODOLFO DELGADO
JUDGE, 93RD D.C.

J. R. "BOBBY" FLORES
JUDGE, 128TH D.C.

ROSE GUERRA REYNA
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- Reviewed the submittal dates of the *Monthly Fines and Fees Report* to the County Auditor's Office to determine if the reports were received within five days after the last day of each month.
- Reviewed receipts, Close-Out Reports, and the *Monthly Fines and Fees Reports* to verify proper completion.

Conclusion:

Total collections for the month of April 2012 were \$30,779.15. Based on the results of our review, we have concluded that fines, fees, and court costs were generally properly accounted and reported; however, the system of internal controls for the accounting and reporting of fines, fees, and court costs require improvement as noted in the following observations.

Observation No. 1:

We reviewed receipts for the months in review to determine whether fines, fees, and court costs collected were properly allocated and reported.

The results of our review revealed that 4 receipts contained errors in the allocation of fees, fines, and court costs. The Justice of the Peace staff was made aware of the necessary revisions and corrections were made prior to submitting the final *Monthly Fines and Fees Reports* to Commissioners Court for approval (see Exhibits A).

There are numerous statutes that require Justices of the Peace to charge various fines, fees, and court costs for certain services and offenses. Fines, fees, and court costs must be allocated pursuant to State statutes and/or Commissioners Court approval.

Formal procedures have not been implemented to ensure that fines, fees, and court costs are properly allocated and reported. The County may be held liable to the State for failure to properly allocate and report fines, fees, and court costs.

Recommendation:

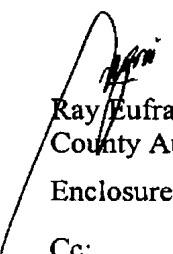
Management should develop and implement formal procedures to ensure that fines, fees, and court costs are properly allocated and reported. At a minimum, the following procedures should be implemented:

- Staff should be provided with training regarding the proper allocation of fines, fees, and court costs.
- Staff should review the allocation of fines, fees, and court costs before the official County receipt is issued.
- Access for setting up offense codes with the proper fines, fees, and court costs in *AbleTerm* should be limited to staff with adequate knowledge of the applicable allocation.
- Staff should ensure that the proper fines, fees, and court costs allocation, offense date, and judgment date are entered when a case is setup in *AbleTerm*.

Please provide written management response to the observation noted above by May 31, 2012.

If you should have any questions or would like to schedule a meeting to discuss the above noted observation, please do not hesitate to contact Marissa Castillo, Internal Auditor I, at 318-2511 ext. 4650, Yvonne Torres, Revenue Audit Supervisor, at ext. 4642 or Arcy B. Duran, CPA, Director of Audit, at ext. 4645.

Sincerely,


Ray Eufrazio, CPA
County Auditor

Enclosures: Copies of *Monthly Fines and Fees Report* and Monthly Adjustments

Cc: Mr. Valde Guerra, Commissioners Court Executive Officer

HIDALGO COUNTY DISTRICT JUDGES

RICARDO P. RODRIGUEZ, JR. JUDGE, 12 th D.C.	RODOLFO DELGADO JUDGE, 13 th D.C.	J. R. "BOBBY" FLORES JUDGE, 13 th D.C.	ROSE GUERRA REYNA JUDGE, 20 th D.C.	JUAN R. PARTIDA JUDGE, 27 th D.C.	MARIO E. RAMIREZ, JR. JUDGE, 33 rd D.C.	NOE GONZALEZ JUDGE, 37 th D.C. OVERSEER	LETICIA LOPEZ JUDGE, 38 th D.C.	ADA SALINAS FLORES JUDGE, 39 th D.C.	ISRAEL RAMON, JR. JUDGE, 43 rd D.C.	JESSE CONTRERAS JUDGE, 44 th D.C.
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JUSTICE OF THE PEACE
MONTHLY FINES AND FEES COLLECTED
FOR THE MONTH ENDED: April-12

Judge: JESUS E. MORALES
Precinct No. 1 Place No. 2

PBC

City: WESLACO, TX
Hidalgo County, Texas

Part I: RECAP OF AMOUNT PAYABLE TO THE COUNTY TREASURER

TOTAL CASH COLLECTED	(Receipt #s) <u>13945J12</u> ^x	through	<u>14199J12</u> ^x	<u>30779.15</u> ✓
	(Control #s) <u>2524440</u> ^x	through	<u>2524679</u> ^a	\$ <u>30,701.15</u> ✓
Sheriff's "D" Report	(Receipt #s)	through		<u>X9-a</u>
	(Control #s)	through		
LESS: DUE AS REFUNDS				
Overpayment				
COST ON DEPOSIT				
ADD: COST ON DEPOSIT LIQUIDATED				
AMOUNT OWED TO COUNTY (Should Match Amt in Part III)				<u>30779.15</u> ✓
				\$ <u>30,701.15</u> ✓
Less: Total amount of remittances to County Treasurer (From Part II)				<u>30779.15</u> ✓
Total funds due to County Treasurer (Overtransfer Made to Co Treas.)				\$ <u>(0.00)</u> ✓
				<u>X4-a</u>

Part II: REMITTANCES MADE TO THE COUNTY TREASURER

DESCRIPTION	AMOUNT	RECEIPT NO.
Total Collections for the Month (See Schedule of Receipts & Deposits)	\$ <u>30,701.15</u> B1	
Add: Previous Month's Bond Overtransfer	<u>0</u>	
Add: HCSO Monthly "D" Collections Report	\$ <u>78.00</u> X8 ✓	
	<u>30,779.15</u>	
	\$ <u>30,701.15</u>	

PREPARED BY: [Signature]

DATE: 5-4-12

THIS REPORT HAS BEEN PERSONALLY REVIEWED BY ME & I CERTIFY IT TO BE TRUE & CORRECT TO THE BEST OF MY KNOWLEDGE.

RECEIVED

MAY - 7 2012

HIDALGO COUNTY
AUDITOR'S OFFICE

[Signature]
JUSTICE OF THE PEACE

5-4-12
DATE

AUDITED BY: THE HIDALGO
COUNTY AUDITOR'S OFFICE
DATE: 5.14.12 5/15/12

**JUSTICE OF THE PEACE
MONTHLY FINES AND FEES COLLECTED
FOR THE MONTH ENDED April-12**

Judge: JESUS E. MORALES
Precinct No. 1 Place No. 2

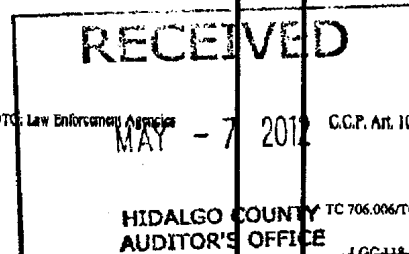
City: WESLACO, TEXAS
Hidalgo County, Texas

Part III SUMMARY OF COLLECTIONS PAYABLE TO THE COUNTY TREASURER

PAGE 2 OF 2

Name of Fine, Fee, Court Cost	# Issued/ Filed	Statute Reference	Detail of Amt Collected	GL Acct No.	Amt. Collected
FINES:					
County Fines (Local Fine)		LGC 113.004, PC 12.23		1200-321-10-062-000-0-000	9473.85
Texas Parks & Wildlife 85% Fine (State Fine)		TPWC 12.107		1100-207-20-000-012-0-000	56.10
No Safety Belt 50% Fine (State Fine)		TRC 545.412, 545.413		1100-207-20-000-028-0-000	137.50
Gross Weight 50% Fine (State Fine)		TRC Sec 621.506 (g)		1100-207-20-000-013-0-000	-
School District 50% Fines		Educ. Code § 25.093 (d) 1 (A)		1100-207-30-000-005-0-000	-
LOCAL COURT COSTS AND FEES:					
Courthouse Security Adm. Fee (\$3)		C.C.P. Art. 102.017 (b)		1241-341-10-060-001-0-000	492.33
Courthouse Security Fund JP (\$1)		C.C.P. Art. 102.017		1245-341-10-062-000-0-000	154.13
Justice Court Technology Fund (\$4)		C.C.P. Art. 102.0173		1242-341-10-060-000-0-000	140.45
Time Payment - @ 40% OF \$25.00 (\$10.00)		LGC 133.103 (d)		1100-341-10-060-001-0-000	316.14
Time Payment - @ 10% OF \$25.00 (\$2.50)		LGC 133.103 (c)		1100-341-10-060-002-0-000	79.04
Administrative Local Transaction Fee (\$2)		C.C.P. Art. 102.072		1100-341-10-060-003-0-000	407.83
Motor Vehicle Adm. Fee (\$10-\$20) (Disposal Fee for Exp. DL; Exp Insp. Cert; Exp Mv Reg.)		TRC Sec 548.605, 521.026, 502.407		1100-341-10-060-004-0-000	120.00
Special Fees				1100-341-10-062-000-0-000	338.60
Deferred Disposition		C.C.P. Art. 45.051	288.60		
Administrative Fee - "Drivers Safety Course" (\$10)		C.C.P. Art. 45.051(f)	50.00		
Support of Judiciary Fund (\$60)		LGC 133.105		1100-341-10-060-009-0-000	92.47
Traffic Fee (\$3)		T.R.C. 542.403		1100-341-10-062-000-0-000	311.03
Child Safety (\$20-\$25)		C.C.P. Art. 102.014		1100-341-10-060-011-0-000	40.00
Failure to Appear (\$4)		TC 706.006/TC 706.007(d)(2)		1100-341-10-060-012-0-000	-
STATE COURT COSTS AND FEES:					
Criminal Justice Planning Fund C.C.P. (\$5)		C.C.P. Art. 102.051		1100-207-20-000-003-0-000	-
State General Revenue Fund (\$2.50)		C.C.P. Art. 102.015		1100-207-20-000-010-0-000	-
Law Enforcement Education Fund (\$1, \$1.50, \$3.50)		Govt. Code Sec. 415.082		1100-207-20-000-011-0-000	-
Operators and Chauffeurs License Fund (\$75)		T.R.C. 601.192		1100-207-20-000-031-0-000	-
Time Payment - @ 50% OF \$25.00 (\$12.50)		LGC 133.103 (b)		1100-207-20-000-005-0-000	395.18
Juvenile Crime and Delinquency Fund (\$2.25, \$5.00)		C.C.P. Art. 102.075(m)		1100-207-20-000-007-0-000	3.00
Comprehensive Rehabilitation Fund (\$5)		C.C.P. Art. 102.082		1100-207-20-000-008-0-000	-
Fugitive Apprehension Fund (\$5)		C.C.P. Art. 102.019 (a) 2		1100-207-20-000-009-0-000	40.00
Consolidated Court Costs Fund (\$17)		CCP Art. 102.075 (a) 3/ LGC 133.102		1100-207-20-000-015-0-000	6380.80
Compensation Victims Of Crime Fund (\$3, \$5, \$15, \$35)		C.C.P. Art. 56.55 (2) & (3)		1100-207-20-000-017-0-000	120.00
Judicial & Court Personnel Training Fund (\$1, \$2)		Govt. Code Sec. 56.001 (b)		1100-207-20-000-027-0-000	15.00
Correctional Management Institute of Texas Fund (\$5.00)		CCP Art. 102.075		1100-207-20-000-029-0-000	2.00
Indigent Legal Services Fee-JP (\$6)		Govt. Code Sec. 101.141(2)(B)		1100-207-20-000-004-0-000	204.00
State Traffic Fee- Subtitle C (\$30)		TRC Sec 542.4031		1100-207-20-000-035-0-000	2900.32
Jury Service Fee (\$4)		C.C.P. Art. 102.0045		1100-207-20-000-053-0-000	6110.47
Support of Judiciary Fund (\$5.40)		LGC 133.105		1100-207-20-000-054-0-000	823.73
Birth Certificate Fee (\$1.80)		HSC 191.022(f)		1100-207-20-000-039-0-000	-
Defensive Driving Record Fee (\$12)		C.C.P. Art. 45.0511 (c-1)		1100-207-20-000-057-0-000	-
Indigent Defense Representation Fund (\$2)		LGC 133.107/GC 102.023		1100-207-20-000-059-0-000	299.70
Moving Violation Fee (\$0.10)		C.C.P. Art. 102.022/GC		1100-207-20-000-061-0-000	8.42
Safety Seat Violation Fee (\$0.15)		TC 545.412 (b-1)		1100-207-20-000-062-0-000	-
Failure to Appear (\$20)		TC 706.006/TC 706.007(d)(2)		1100-207-20-000-066-0-000	-
ARREST/WARRANT FEES: STATE					
D.P.S. (\$3, \$5, \$35, \$50)		C.C.P. Art. 102.011		1100-207-20-000-019-0-000	740.57
T.A.B.C. (\$3, \$5, \$35, \$50)				1100-207-20-000-020-0-000	-
P.K.W.L. (\$3, \$5, \$35, \$50)				1100-207-20-000-021-0-000	-
ARREST/WARRANT/SERVICE FEES: COUNTY					
Sheriff Fees:				1100-342-10-060-001-0-000	18.19
Constable Fees:				1100-342-10-291-000-0-000	4,187.30
Precinct #1				1100-342-10-292-000-0-000	-
Precinct #2				1100-342-10-293-000-0-000	70.00
Precinct #3				1100-342-10-294-000-0-000	50.00
Precinct #4				1100-342-10-295-000-0-000	350.08
Precinct #5				1100-341-10-060-007-0-000	188.00
District Attorney Fees				1100-342-10-060-002-0-000	-
Tax Assessor Fraud Investigators				1100-342-10-060-003-0-000	-
School District Arrest Fee				1100-342-20-060-001-0-000	-
Fire Marshal Fee				1100-207-30-000-003-0-000	-
Due to Others				1100-202-00-000-008-0-000	-
Warrant Fees/Out of County Service Fees DTC Law Enforcement Agencies		C.C.P. Art. 102.011 (a) 2 (A)		1100-202-00-000-008-0-000	-
Refund - Overpayments				1100-202-00-000-008-0-000	-
Due to Others				1100-202-00-000-008-0-000	-
Restitution				1100-202-00-000-008-0-000	-
Failure to Appear- OmniBase (\$6)		TC 706.006/TC 706.007(d)(2)		1100-202-00-000-008-0-000	-
Justice Fees (Local Fees)					
Small Claims Court Filing Fee (\$25)		LGC 118.121/118.122	175.00	1100-341-10-060-001-0-000	875.00
Justice Court Filing Fee (\$25)		LGC 118.121/118.122	675.00		
Forcible Entry and Detainer Court Filing Fee (\$25)		LGC 118.121/118.122			
Transcript Fees (\$10)		LGC 118.121/118.123 (b)			
Abstract Fees (\$5)		LGC 118.121/118.123 (c)	5.00		
Writ Filing Fee (\$5)		LGC 118.121/118.123 (d)	20.00		
Issuing other Document (\$1 1st pg., .25 for each addtl pg)		LGC 118.121/118.123 (e)			
Certified Copies of Court Papers (\$2 1st pg., .25 for each addtl pg)		LGC 118.121			
Probable Cause Tow Hearing Fee (\$20)		LGC 101.141 (a) 4		1100-341-10-060-001-0-000	-
Birth Certificates (\$22 each)		HSC 191.0045 (3)(d)		1100-341-10-060-001-0-000	-
Death Certificates (\$20 each, each addtl \$3)		HSC 191.0045 (3)(d)		1100-341-10-060-008-0-000	-
Preservation of Vital Statistics Fee (\$1 each)		HSC Sec 191.0045 (b)		1100-341-10-060-008-0-000	-
Jury Fees (Civil \$5, Criminal \$3)		Rules of Civil Proc., Rule 544/ CCP 102.004		1100-341-10-060-006-0-000	-

AUDITED BY: THE HIDALGO
COUNTY AUDITOR'S OFFICE
DATE: MAY 14 2012



TOTAL AMOUNT DUE TO THE COUNTY TREASURER:

30,710.15

JUSTICE OF THE PEACE JESUS MORALES
SCHEDULE OF ADJUSTMENTS
FOR THE PERIOD ENDING APRIL 30, 2012

PAGE 1 OF 1

Due to type of offense, fine can not exceed \$50. Also, ITF needs to be assessed.

Receipt #	Docket #	Offense Description	Off. Date	CCC	CHS	CHSIP	CMIT	CO	CRF	CVCA	DPS	FA	IDF	JCD	JCPT	JCTF	JSF	LTf	MVF	SJFC	SJFS	STF	SUB	TFC CONST.1	Total	
0014187J12	T01-0985J12	NO SAFETY BELT	3/2/2001	17	3			52		15	5	5		0.25	2									3	50	152.25

CRF should not be assessed.

0014036J12	T02-2379J12	NO SAFETY BELT	5/24/2002	17	3		0.5	25	25	15	5	5		0.5	2	4	4	2						3	50	157
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STF and TFC should not have been assessed.

0013955J12	T10-2209J12V	VIOLATE PROMISE TO F	12/9/2011	40	3	1		100					2			4	4	2		0.6	5.4	30		3	50	245
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MVF needs to be assessed.

0014115J12	T12-1246J12	SPEEDING	2/18/2012	40	3	1		30			5		2			4	4	2		0.6	5.4	30		3	130
0014060J12	T12-1120J12	FAILED TO SIGNAL (LA	3/5/2012	40	3	1		53.1			5		2			4	4	2		0.6	5.4	30		3	153.1

COUNTY HIDALGO

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



EDINBURG, TEXAS 78539

June 19, 2012

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

Ref: Review of *Monthly Fines and Fees Report* and Supporting Documentation
For the month of May 2012

Dear Judge Morales:

We have conducted a limited scope review of the *Monthly Fines and Fees Report* and supporting documentation for the month of May 2012 pursuant to Local Government Code §115.002 (a), §115.002 (b), and Code of Criminal Procedure Article 103.011. The objective of the review was to determine whether fines, fees, and court costs collected were properly accounted and reported.

Scope:

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aida salinas flores
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- Reviewed the submittal dates of the *Monthly Fines and Fees Report* to the County Auditor's Office to determine if the reports were received within five days after the last day of each month.
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Conclusion:

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Observation No. 1:

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The results of our review revealed that 3 receipts contained errors in the allocation of fees, fines, and court costs. The Justice of the Peace staff was made aware of the necessary revisions and corrections were made prior to submitting the final *Monthly Fines and Fees Reports* to Commissioners Court for approval (see Exhibit A).

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Recommendation:

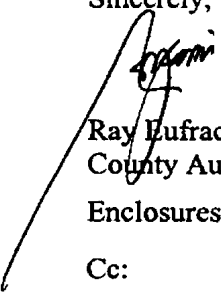
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- Staff should ensure that the proper fines, fees, and court costs allocation, offense date, and judgment date are entered when a case is setup in *AbleTerm*.

Please provide written management response to the observation noted above by June 29, 2012.

If you should have any questions or would like to schedule a meeting to discuss the above noted observation, please do not hesitate to contact Marissa Castillo, Internal Auditor I, at 318-2511 ext. 4650, Yvonne Torres, Revenue Audit Supervisor, at ext. 4642 or Arcy B. Duran, CPA, Director of Audit, at ext. 4645.

Sincerely,



Ray Luftracio, CPA
County Auditor

Enclosures: Copies of *Monthly Fines and Fees Report* and Monthly Adjustments

Cc: Mr. Valde Guerra, Commissioners Court Executive Officer

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, 208 TH D.C.	JUAN R. PARTIDA JUDGE, 275 TH D.C.	MARIO E. RAMIREZ, JR. JUDGE, 332 ND D.C.	NOE GONZALEZ JUDGE, 378 TH D.C. OVERSEER	LETICIA LOPEZ JUDGE, 388 TH D.C.	AIDA SALINAS FLORES JUDGE, 398 TH D.C.	ISRAEL RAMON, JR. JUDGE, 438 TH D.C.	JESSE CONTRERAS JUDGE, 448 TH D.C.
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**JUSTICE OF THE PEACE
MONTHLY FINES AND FEES COLLECTED
FOR THE MONTH ENDED May-12**

Judge: JESUS E. MORALES
Precinct No. 1 Place No. 2

City: WESLACO, TEXAS
Hidalgo County, Texas

Part III. SUMMARY OF COLLECTIONS PAYABLE TO THE COUNTY TREASURER

PAGE 2 OF 2

Name of Fine, Fee, Court Cost	# Issued/ Filed	Statute Reference	Detail of Amt Collected	GL Acct No.	Amt. Collected
FINES:					
County Fines (Local Fine)		LGC 113.004, PC 12.23		1200-351-10-060-000-0-000	8231.80
Texas Parks & Wildlife 85% Fine (State Fine)		TPWC 12.107		1100-207-20-000-012-0-000	
No Safety Belt 50% Fine (State Fine)		TRC 545.412, 545.413		1100-207-20-000-028-0-000	207.00
Gross Weight 50% Fine (State Fine)		TRC Sec 621.506 (g)		1100-207-20-000-013-0-000	
School District 50% Fines		Educ. Code § 25.093 (d) 1 (A)		1100-207-30-000-003-0-000	
LOCAL COURT COSTS AND FEES:					
Courthouse Security Adm. Fee (\$3)		C.C.P. Art. 102.017 (b)		1241-341-10-060-001-0-000	495.07
Courthouse Security Fund JP (\$1)		C.C.P. Art. 102.017		1243-341-10-060-000-0-000	158.89
Justice Court Technology Fund (\$4)		C.C.P. Art. 102.0173		1242-341-10-060-000-0-000	656.06
Time Payment - @40% OF \$25.00 (\$10.00)		LCG 133.103 (d)		1100-341-10-060-001-0-000	236.19
Time Payment - @ 10% of \$25.00 (\$2.50)		LCG 133.103 (e)		1100-341-10-060-002-0-000	71.55
Administrative Local Transaction Fee (\$2)		C.C.P. Art. 102.072		1100-341-10-060-003-0-000	419.88
Motor Vehicle Adm. Fee (\$10-\$20) (Dismissal Fee for Exp. DL; Exp Insp. Cert; Exp Mv Reg.)		TRC Sec 548.605, 521.026, 502.407		1100-341-10-060-004-0-000	160.00
Special Fees				1100-341-10-060-000-0-000	378.70
Deferred Disposition		C.C.P. Art. 45.051	218.70		
Administrative Fee - "Drivers Safety Course" (\$10)		C.C.P. Art. 45.0511 (f)	160.00		
Support of Judiciary Fund (\$3.60)		LGC 133.105		1100-341-10-060-009-0-000	95.40
Traffic Fee (\$3)		T.R.C. 542.403		1100-341-10-060-000-0-000	286.58
Child Safety (\$20-\$25)		C.C.P. Art. 102.014		1100-341-10-060-011-0-000	55.12
Failure to Appear (\$4)		TC 706.006/TC 706.007(d)(2)		1100-341-10-060-012-0-000	
STATE COURT COSTS AND FEES:					
Criminal Justice Planning Fund C.C.P. (\$5)		C.C.P. Art. 102.051		1100-207-20-000-003-0-000	10.00
State General Revenue Fund (\$2.50)		C.C.P. Art. 102.015		1100-207-20-000-010-0-000	5.00
Law Enforcement Education Fund (\$1, \$1.50, \$3.50)		Govt. Code Sec. 415.082		1100-207-20-000-011-0-000	7.00
Operators and Chauffeurs License Fund (\$75)		T.R.C. 601.192		1100-207-20-000-031-0-000	
Time Payment - @50% OF \$25.00 (\$12.50)		LCG 133.103 (b)		1100-207-20-000-005-0-000	357.74
Juvenile Crime and Delinquency Fund (\$2.5, \$5.0)		C.C.P. Art. 102.075(m)		1100-207-20-000-007-0-000	1.23
Comprehensive Rehabilitation Fund (\$5)		C.C.P. Art. 102.082		1100-207-20-000-008-0-000	5.00
Fugitive Apprehension Fund (\$5)		C.C.P. Art. 102.019 (a) 2		1100-207-20-000-009-0-000	14.74
Consolidated Court Costs Fund (\$17)		CCP Art. 102.075 (a) 3/ LGC 133.102		1100-207-20-000-015-0-000	6492.57
Compensation Victims Of Crime Fund (\$3, \$5, \$15, \$35)		C.C.P. Art. 56.55 (2) & (3)		1100-207-20-000-017-0-000	74.22
Judicial & Court Personnel Training Fund (\$1, \$2)		Govt. Code Sec. 56.001 (b)		1100-207-20-000-027-0-000	7.90
Correctional Management Institute of Texas Fund (\$5.00)		CCP Art. 102.075		1100-207-20-000-029-0-000	0.98
Indigent Legal Services Fee-JP (\$6)		Govt. Code Sec. 101.141(2)(B)		1100-207-20-000-004-0-000	276.00
State Traffic Fee- Subtitle C (\$30)		TRC Sec 542.4031		1100-207-20-000-035-0-000	2815.60
Jury Service Fee (\$4)		C.C.P. Art. 102.0045		1100-207-20-000-053-0-000	635.86
Support of Judiciary Fund (\$5.40)		LCG 133.105		1100-207-20-000-054-0-000	845.50
Birth Certificate Fee (\$1.80)		HSC 191.022(f)		1100-207-20-000-039-0-000	
Defensive Driving Record Fee (\$12)		C.C.P. Art. 45.0511 (c-1)		1100-207-20-000-057-0-000	
Indigent Defense Representation Fund (\$2)		LCG 133.107/GC 102.023		1100-207-20-000-059-0-000	304.97
Moving Violation Fee (\$0.10)		C.C.P. Art. 102.022/GC		1100-207-20-000-061-0-000	8.63
Safety Seat Violation Fee (\$0.15)		TC 545.412 (b-1)		1100-207-20-000-062-0-000	0.15
Failure to Appear (\$20)		TC 706.006/TC 706.007(d)(2)		1100-207-20-000-066-0-000	
ARREST/WARRANT FEES: STATE					
D.P.S. (\$3, \$5, \$35, \$50)		C.C.P. Art. 102.011		1100-207-20-000-019-0-000	644.26
T.A.B.C. (\$3, \$5, \$35, \$50)				1100-207-20-000-020-0-000	
P.K.W.L. (\$3, \$5, \$35, \$50)				1100-207-20-000-021-0-000	
ARREST/WARRANT/SERVICE FEES: COUNTY					
Sheriff Fees:		LGC 118.131		1100-342-10-060-001-0-000	183.55
Constable Fees:				1100-342-10-391-000-0-000	4667.16
Precinct #1				1100-342-10-292-000-0-000	350.00
Precinct #2				1100-342-10-293-000-0-000	
Precinct #3				1100-342-10-294-000-0-000	100.00
Precinct #4				1100-342-10-295-000-0-000	70.00
Precinct #5				1100-341-10-060-007-0-000	
District Attorney Fees				1100-342-10-060-002-0-000	
Tax Assessor Fraud Investigators				1100-342-10-060-003-0-000	
School District Arrest Fee				1100-342-20-060-001-0-000	
Fire Marshal Fee				1100-207-30-000-003-0-000	
Due to Others				1100-202-00-000-000-0-000	
Warrant Fees/Out of County Service Fees (100% Law Enforcement Agency)		C.C.P. Art. 102.011 (a) 2 (A)		1100-202-00-000-000-0-000	
Refund - Overpayments				1100-202-00-000-000-0-000	
Due to Others				1100-202-00-000-000-0-000	
Restitution				1100-202-00-000-000-0-000	
Failure to Appear- OmniBase (\$6)		TC 706.006/TC 706.007(d)(2)		1100-202-00-000-019-0-000	
Justice Fees (Local Fees)					
Small Claims Court Filing Fee (\$25)		LGC 111.121/118.122	175.00	1100-341-10-060-001-0-000	1,235.00
Justice Court Filing Fee (\$25)		LGC 111.121/118.122	975.00		
Forcible Entry and Detainer Court Filing Fee (\$25)		LGC 111.121/118.122			
Transcript Fees (\$10)		LGC 118.121/118.123 (b)			
Abstract Fees (\$5)		LGC 118.121/118.123 (c)	70.00		
Writ Filing Fee (\$5)		LGC 118.121/118.123 (d)	15.00		
Issuing other Document (\$1 1st pg. .25 for each add'l pg)		LGC 118.121/118.123 (e)			
Certified Copies of Court Papers (\$2 1st pg. .25 for each add'l pg)		LGC 118.121			
Probable Cause Tow Hearing Fee (\$20)		LGC 101.141 (a)4		1100-341-10-060-001-0-000	
Birth Certificates (\$22 each)		HSC 191.0045 (3)(d)		1100-341-10-060-001-0-000	
Death Certificates (\$20 each, each add'l \$3)		HSC 191.0045 (3)(d)		1100-341-10-060-001-0-000	
Preservation of Vital Statistics Fee (\$1 each)		HSC Sec 191.0045 (b)		1100-341-10-060-008-0-000	
Jury Fees (Civil \$5, Criminal \$3)		Rules of Civil Proc., Rule 544/ CCP 102.004		1100-341-10-060-006-0-000	

RECEIVED

JUN - 6 2012

HIDALGO COUNTY
AUDITOR'S OFFICE

RECEIVED BY: THE HIDALGO
COUNTY AUDITOR'S OFFICE

DATE: 6/5/12

TOTAL AMOUNT DUE TO THE COUNTY TREASURER:

THIS REPORT IS DUE IN THE OFFICE OF THE COUNTY AUDITOR BEFORE THE FIFTH (5TH) WORKING DAY OF THE FOLLOWING MONTH (LGC § 114.001).
COUNTY AUDITOR'S FORM: RE-JP-004 REVISED 3/12

\$ 30612.50

JUSTICE OF THE PEACE JESUS MORALES
SCHEDULE OF ADJUSTMENTS
FOR THE PERIOD ENDING MAY 31, 2012

PAGE 1 OF 1

LTF needs to be assessed.

Receipt #	Docket #...	Offense Description	Off. Date	CCC	CHS	CHSIP	CIP	CO	..CR	..CVCA	..DIS	..DPS	..GR	..IDF	..JCPT	..JCTF	..JSF	..LEOSE	..LTF	..MVF	..SFC	..SJFS	..STF	..TFC	..TP	..WF	CONST.1	Total
0014481J12	M96CR-14376	NO DRIVER'S LICENSE	9/4/1996				5	30	15	15		5	2.5		1			3.5									35	97
0014480J12	M96CR-14375	SPEEDING (EXCEED PRI	9/4/1996				5	29	5	15		5	2.5		1			3.5						3			35	104

Why were two warrant fees assessed on the same day? Please respond back to Marissa.

0014204J12	T06-1614J12	NO SAFETY BELT	1/1/2006	4.06	0.31	0.1						0.51			0.41	0.4		0.2		0.06	0.34	3.05	0.31	2.53	15.22		27.5
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Is judgment date correct? If correct, Time Payment should not have been assessed.

0014317J12	T11-4638J12	SPEEDING (EXCEED PRI	11/14/2011	19.83	1.49	0.49						2.48		0.99	1.99	1.98		1	0.04	0.29	2.67	14.87	1.49	12.39			62
0014402J12	T11-4638J12	SPEEDING (EXCEED PRI	11/14/2011	20.17	1.51	0.51		1.65				2.52		1.01	2.01	2.02		3	0.06	0.31	2.73	15.13	1.51	12.61			66.75
0014295J12	T12-0295J12	DISPLAY EXPIRED LICE	1/21/2012	40	3	1						5		2	4	4		2		0.6	5.4			25			92
0014294J12	T12-0294J12	NO DRIVER'S LICENSE	1/21/2012	40	3	1						5		2	4	4		2		0.6	5.4			25			92
0014262J12	T12-0658J12	SPEEDING (EXCEED PRI	2/28/2012	40	3	1		59.9				5		2	4	4		2	0.1	0.6	5.4	30	3	25			185

COUNTY of HIDALGO

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



EDINBURG, TEXAS 78539

May 24, 2012

The Honorable Bobby Contreras
Hidalgo County Justice of the Peace Pct. 2, Pl. 1
300 W. Hall Acres, Ste F
Pharr, Texas 78577

Ref: Review of *Monthly Fines and Fees Report* and Supporting Documentation
For the month of April 2012

Dear Judge Contreras:

We have conducted a limited scope review of the *Monthly Fines and Fees Report* and supporting documentation for the month of April 2012 pursuant to Local Government Code §115.002 (a), §115.002 (b), and Code of Criminal Procedure Article 103.011. The objective of the review was to determine if fines, fees, and court costs collected were properly accounted and reported.

Scope:

The scope of our review was limited to collections reported by your office on the *Monthly Fines and Fees Report* for the month of April 2012. Our review was not designed nor intended to be a detailed study of every relevant control system, procedure, or transaction. Accordingly, the opportunities for improvement presented in this report may not be all-inclusive of areas where improvement could be made.

The responsibility for establishing and maintaining a sound internal control system rests with management. The objectives of an internal control system are to provide management with reasonable, but not absolute, assurance that assets are safeguarded against loss from unauthorized use or theft, and that transactions are executed in accordance with management's authorization and recorded properly.

The purpose of this report is to furnish management independent, objective analyses, recommendations, and information concerning the area reviewed. The report should serve as a tool to help management discern and implement specific improvements.

Methodology:

In planning and performing our review, we reviewed applicable fines, fees, and court cost statutes and schedules. The following procedures were also performed:

- Reviewed receipts issued to determine if fines, fees, and court costs were allocated and reported in the proper amounts.
- Verified receipts issued followed a sequential order.
- Verified that procedures for voided receipts were properly followed.
- Verified that the collections per the *Monthly Fines and Fees Report* agreed to total receipts issued and the deposits made with the County Treasurer.
- Reviewed *Cashier's Daily Close-Out Reports* (Close-Out Report) and County Treasurer receipts to determine whether fees collected were properly accounted and deposited with the County Treasurer on a daily basis.
- Reviewed the submittal dates of the *Monthly Fines and Fees Report* to the County Auditor's Office to determine if the reports were received within five days after the last day of each month.
- Reviewed receipts, Close-Out Reports, and the *Monthly Fines and Fees Report* to verify proper completion.

HIDALGO COUNTY DISTRICT JUDGES

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

RODOLFO DELGADO
JUDGE, 86TH D.C.

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

ROSE GUERRA REYNA
JUDGE, 206TH D.C.

JUAN R. PARTIDA
JUDGE, 273RD 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, 388TH D.C.

ISRAEL RAMON, JR.
JUDGE, 430TH D.C.

JESSE CONTRERAS
JUDGE, 449TH D.C.

Conclusion:

Total collections for the month of April 2012 were \$95,639.75. Based on the results of our review, we have concluded that fines, fees, and court costs were generally properly accounted and reported; however, the system of internal controls for the accounting and reporting of fines, fees, and court costs require improvement as noted in the following observations.

Observation No. 1:

We reviewed all receipts for the month in review to determine whether fines, fees, and court costs collected were properly allocated and reported.

The results of our review revealed that 7 receipts contained an error in the allocation of fees, fines, and court costs. The Justice of the Peace staff was made aware of the necessary revisions and corrections were made prior to submitting the final *Monthly Fines and Fees Report* to Commissioners Court for approval (see Exhibit A).

There are numerous statutes that require Justices of the Peace to charge various fines, fees, and court costs for certain services and offenses. Fines, fees, and court costs must be allocated pursuant to State statutes and/or Commissioners Court approval.

Formal monitoring procedures have not been implemented to ensure that fines, fees, and court costs are properly allocated and reported. The County may be held liable to the State for failure to properly allocate and report fines, fees, and court costs.

Recommendation:

Management should develop and implement formal monitoring procedures to ensure that fines, fees, and court costs are properly allocated and reported. At a minimum, the following procedures should be implemented:

- Staff should be provided with training regarding the proper allocation of fines, fees, and court costs.
- Staff should review the allocation of fines, fees, and court costs before the official County receipt is issued.
- Access for setting up offense codes with the proper fines, fees, and court costs in *AbleTerm* should be limited to staff with adequate knowledge of the applicable allocation.
- Staff should ensure that the proper fines, fees, and court costs allocation, offense date, and judgment date are entered when a case is setup in *AbleTerm*.

Observation No. 2:

We noted during our review that a mail log is not utilized to record payments received through the mail.

The County Auditor's Office requires that mail-in payments be listed on a daily mail log. The mail log should include the following information for each mail-in payment received: date received, the name of the payer, the amount of the remittance, the form of the remittance (e.g., cash or check), and, if applicable, the check number.

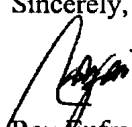
Formal monitoring procedures were not in place to ensure that a daily mail log was maintained to record payments received through the mail. This may result in the loss or misuse of County funds.

Recommendation:

Management should develop and implement formal monitoring procedures to ensure that a daily mail log is maintained to record payments received through the mail.

Please provide written management response to the observations noted above by May 31, 2012. If you should have any questions or would like to schedule a meeting to discuss the above noted observations, please do not hesitate to contact Marissa Castillo, Internal Auditor I, at 318-2511 ext. 4650, Yvonne Torres, Revenue Audit Supervisor, at 318-2511 ext. 4642, Arcy B. Duran, CPA, Director of Audit, at ext. 4645 or me at ext. 4604.

Sincerely,



Ray Eufrazio, CPA
County Auditor

Enclosures: Copies of *Monthly Fines and Fees Report* and Monthly Adjustments

Cc: Mr. Valde Guerra, Commissioners Court Executive Officer

HIDALGO COUNTY DISTRICT JUDGES

RICARDO P. RODRIGUEZ, JR.
JUDGE, 52ND D.C.

RODOLFO DELGADO
JUDGE, 93RD D.C.

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

ROSE GUERRA REYNA
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aida salinas flores
JUDGE, 394TH D.C.

ISRAEL RAMON, JR.
JUDGE, 430TH D.C.

JESSE CONTRERAS
JUDGE, 449TH D.C.

x_2

**JUSTICE OF THE PEACE
MONTHLY FINES AND FEES COLLECTED
FOR THE MONTH OF: April-12**

Judge: **BOBBY CONTRERAS**
Precinct No. 2 Place No. 1

City: **PHARR, TEXAS**
Hidalgo County, Texas

PBC

Part III: SUMMARY OF COLLECTIONS PAYABLE TO THE COUNTY TREASURER

PAGE 2 OF 2

Name of Fine, Fee, Court Cost	# Issued/ Filed	Statute Reference	Detail of Amt Collected	GL Acct No.	Amt. Collected
FINES:					
County Fines (Local Fine)		LGC 113.004, PC 12.23		1200-351-10-063-000-0-000	\$58215.22 ~~58,166.12~~ M X1
Texas Parks & Wildlife 85% Fine (State Fine)		TPWC 12.107		1100-207-20-000-012-0-000	112.13 ~~112.02~~ M ✓
No Safety Belt 50% Fine (State Fine)		TRC 545.412, 545.413		1100-207-20-000-028-0-000	
Gross Weight 50% Fine (State Fine)		TRC Sec 621.506(g)		1100-207-20-000-013-0-000	
School District 50% Fines		Educ. Code § 25.093 (d) 1 (A)		1100-207-30-000-006-0-000	
LOCAL COURT COSTS AND FEES:					
Courthouse Security Adm. Fee(\$3)		C.C.P. Art. 102.017 (b)		1241-341-10-060-001-0-000	1101.00 ~~1,008.00~~ M X1
Courthouse Security Fund JP (\$1)		C.C.P. Art. 102.017		1245-341-10-063-000-0-000	362.00 ~~361.00~~ M X1
Justice Court Technology Fund (\$4)		C.C.P. Art. 102.0173		1242-341-10-060-000-0-000	1456.00 ~~1,452.00~~ M X1
Time Payment - @40% OF \$25.00 (\$10.00)		LGC 133.103 (d)		1100-341-10-060-001-0-000	10.00 M ✓
Time Payment - @ 10% of \$25.00 (\$2.50)		LCG 133.103 (c)		1100-341-10-060-002-0-000	2.50 M ✓
Administrative Local Transaction Fee (\$2)		C.C.P. Art. 102.072		1100-341-10-060-003-0-000	736.00 ~~734.00~~ M ✓
Motor Vehicle Adm. Fee (\$10-\$20) (Domestic Fee for Exp. DL: Exp Insp. Cert. Exp Mr Reg.)		TRC Sec 548.605, 521.026, 502.407		1100-341-10-060-004-0-000	100.00 M ✓
Special Fees				1100-341-10-063-000-0-000	100.00 M ✓
Deferred Disposition		C.C.P. Art. 45.051	\$ 100.00 M ✓		
Alcohol Awareness			\$ 0 400.00		
Administrative Fee - "Drivers Safety Course" (\$10)		C.C.P. Art. 45.0511(f)			217.20
Support of Judiciary Fund (\$6.00)		LGC 133.105		1100-341-10-060-009-0-000	217.00 ~~216.00~~ M ✓
Traffic Fee (\$3)		T.R.C. 542.403		1100-341-10-063-000-0-000	357.00 ~~354.00~~ M ✓
Child Safety (\$20-\$25)		C.C.P. Art. 102.014		1100-341-10-060-011-0-000	
STATE COURT COSTS AND FEES:					
Criminal Justice Planning Fund C.C.P. (\$5)		C.C.P. Art. 102.051		1100-207-20-000-003-0-000	
State General Revenue Fund (\$2.50)		C.C.P. Art. 102.015		1100-207-20-000-010-0-000	
Law Enforcement Education Fund (____\$1, ____\$1.50, ____\$3.50)		Govt. Code Sec. 415.082		1100-207-20-000-011-0-000	
Operators and Chauffeurs License Fund (\$75)		T.R.C. 601.192		1100-207-20-000-031-0-000	
Time Payment - @50% OF \$25.00 (\$12.50)		LCG 133.103 (b)		1100-207-20-000-005-0-000	12.50 M ✓
Juvenile Crime and Delinquency Fund (____\$ 25, ____\$50)		C.C.P. Art. 102.075(m)		1100-207-20-000-007-0-000	1.25 ~~1.00~~ M ✓
Comprehensive Rehabilitation Fund (\$5)		C.C.P. Art. 102.1082		1100-207-20-000-008-0-000	
Fugitive Apprehension Fund (\$5)		C.C.P. Art. 102.019 (a) 2		1100-207-20-000-009-0-000	15.00 M ✓
Consolidated Court Costs Fund (\$17)		CCP Art. 102.075 (a) M LCG 133.102		1100-207-20-000-015-0-000	14611.00 ~~14,591.00~~ M X12
Compensation Victims Of Crime Fund (____\$3, ____\$5, ____\$15, ____\$35)		C.C.P. Art. 56.55 (2) & (3)		1100-207-20-000-017-0-000	45.00 M ✓
Judicial & Court Personnel Training Fund (____\$1, ____\$2)		Govt. Code Sec. 56.001 (b)		1100-207-20-000-027-0-000	6.00 M ✓
Correctional Management Institute of Texas Fund (\$50)		CCP Art. 102.075		1100-207-20-000-029-0-000	1.00 ~~0.50~~ M ✓
Indigent Legal Services Fee- JP (\$25) ~~10~~	133 296	Govt. Code Sec. 101.141 (2)(B)		1100-207-20-000-004-0-000	793.00 ~~792.00~~ M ✓
State Traffic Fee-Subtitle C (\$30)		TRC Sec 542.4031		1100-207-20-000-035-0-000	3540.00 ~~3,510.00~~ M ✓
Jury Service Fee (\$4)		C.C.P. Art. 102.0045		1100-207-20-000-053-0-000	1448.00 ~~1,444.00~~ M ✓
Support of Judiciary Fund (\$5.40)		LGC 133.105		1100-207-20-000-054-0-000	1944.20 ~~1,939.40~~ M ✓
Birth Certificate Fee (\$1.80)		HSC 191.022(f)		1100-207-20-000-039-0-000	
Defensive Driving Record Fee (\$12)		C.C.P. Art. 45.0511 (c-1)		1100-207-20-000-057-0-000	
Indigent Defense Representation Fund (\$2)		LGC 133.107/ GC 102.023		1100-207-20-000-059-0-000	714.00 ~~712.00~~ M ✓
Moving Violation Fee (\$0.10)		C.C.P. Art. 102.022/GC		1100-207-20-000-061-0-000	10.10 ~~9.80~~ M ✓
Safety Seat Violation Fee (\$0.15)		TC 545.412 (b-1)		1100-207-20-000-062-0-000	0 ~~0.30~~ M ✓
ARREST/WARRANT FEES: STATE					
D.P.S. (____\$3, ____\$5, ____\$35, ____\$50)		C.C.P. Art. 102.011		1100-207-20-000-019-0-000	1720.00 ~~1,715.00~~ M ✓
T.A.B.C. (____\$3, ____\$5, ____\$35, ____\$50)				1100-207-20-000-020-0-000	
P.K.W.L. (____\$3, ____\$5, ____\$35, ____\$50)				1100-207-20-000-021-0-000	5.00 M ✓
Texas Comptrollers Criminal Investigators				1100-207-20-000-060-0-000	
ARREST/WARRANT/SERVICE FEES: COUNTY					
Sheriff Fees:		LGC 118.131		1100-342-10-060-001-0-000	175.00 M ✓
Constable Fees:				1100-342-10-291-000-0-000	
Precinct #1				1100-342-10-292-000-0-000	3820.00 ~~3,790.00~~ M ✓
Precinct #2				1100-342-10-293-000-0-000	70.00 M ✓
Precinct #3				1100-342-10-294-000-0-000	340.00 M ✓
Precinct #4				1100-342-10-295-000-0-000	70.00 M ✓
Precinct #5				1100-341-10-060-007-0-000	50.00 M ✓
District Attorney Fees				1100-342-10-060-002-0-000	
Tax Assessor Fraud Investigators				1100-342-10-060-003-0-000	
School District Arrest Fee				1100-342-10-060-001-0-000	
Fire Marshal Fee				1100-342-10-060-004-0-000	5.00 M ✓
Code Enforcement Precinct #2				1100-207-30-000-003-0-000	
Due to Others				1100-202-00-000-009-0-000	33.05 M X3-a
Warrant Fees/Out of County Service Fees DFO- Law Enforcement Agencies		CP.P. Art. 102.011 (a) 2 (A)		1100-202-00-000-009-0-000	
Refund - Overpayments				1100-202-00-000-009-0-000	
Due to Others				1100-202-00-000-009-0-000	
Restitution				1100-202-00-000-009-0-000	
Justice Fees (Local Fees)					
Small Claims Court Filing Fee (\$25)		LGC 118.121/118.122	\$ 350.00 M ✓	1100-341-10-060-001-0-000	3431.00 ~~3,437.00~~ M ✓
Justice Court Filing Fee (\$25)		LGC 118.121/118.122	2,950.00 M ✓		
Counter Claim Filing Fee			25,000.00 M ✓		
Forcible Entry and Detainer Court Filing Fee (\$25)		LGC 118.121/118.122			
Transcript Fees (\$10)		LGC 118.121/118.123 (b)			
Abstract Fees (\$5)		LGC 118.121/118.123 (c)	60.00 M ✓		
Writ Filing Fee (\$5)		LGC 118.121/118.123 (d)	45.00 M ✓		
Issuing other Document (\$1 1st pg., 25 for each add'l pg)		LGC 118.121/118.123 (e)	1.00 M ✓		
Certified Copies of Court Papers (\$2 1st pg., 25 for each add'l pg)		LGC 118.121			
Probable Cause Tow Hearing Fee (\$20)		LCG 101.141(a)4		1100-341-10-060-001-0-000	
Birth Certificates (\$22 each)		HSC 191.0045 (3)(d)		1100-341-10-060-001-0-000	
Death Certificates (\$20 each, each add'l \$3)		HSC 191.0045 (3)(d)		1100-341-10-060-008-0-000	
Preservation of Vital Statistics Fee (\$1 each)		HSC Sec 191.0045 (b)			
Jury Fees (Civil \$5, Criminal \$3)		Rules of Civil Proc., Rule 544/ CCP 102.004		1100-341-10-060-006-0-000	5.00 M ✓

TOTAL AMOUNT DUE TO THE COUNTY TREASURER:

THIS REPORT IS DUE IN THE OFFICE OF THE COUNTY AUDITOR BEFORE THE FIFTH (5TH) WORKING DAY OF THE FOLLOWING MONTH (LGC § 114.001).
COUNTY AUDITOR'S FORM - RE -JP-004 REVISED 2/11

\$ 95,439.75 M X2, X3

PAGE 1 OF 1

[illegible]

	CR-2062-01	PUENTE, JESUS MAN NO LIABILITY INSURAN	9/7/2001	17	3	350.75	15	5	5	0.25	2	2	50	450
8025552121	CR-2062-01	PUENTE, JESUS MAN NO LIABILITY INSURAN	9/7/2001	17	3	350.75	15	5	5	0.25	2	2	50	450

	50	278
DE HOYOS, JESUS M	2	2
SPEEDING (EXCEED PRI	5	4
CR-1091-10-2	1	4
2/19/2010	3	5.4
MD25481121	40	30
0025481121	3	3

25	9/20/2011	JUAN RA FAIL TO STOP FOR SCH	25
25	9/20/2011	CR-3588-11-2 BERRONES	25

[illegible][illegible]

40	3	1	12.6	12.55	5	2	3	125.25
40	3	1	12.6	12.55	5	2	3	125.25

All fee code should not have been assessed.

31	3/20/2012	31	Small Claims
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31

COUNTY of HIDALGO

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



EDINBURG, TEXAS 78539

May 21, 2012

The Honorable Rosa Treviño
Hidalgo County Justice of the Peace Pct. 2, Pl. 2
300 W. Hall Acres, St. B
Pharr, Texas 78577

Ref: Review of *Monthly Fines and Fees Reports* and Supporting Documentation
For the month of April 2012

Dear Judge Treviño:

We have conducted a limited scope review of the *Monthly Fines and Fees Report* and supporting documentation for the month of April 2012 pursuant to Local Government Code §115.002(a), §115.002(b), and Code of Criminal Procedure Article 103.011. The objective of the review was to determine if fines, fees, and court costs collected were properly accounted and reported.

Scope:

The scope of our review was limited to collections reported by your office on the *Monthly Fines and Fees Report* for the month of April 2012. Our review was not designed nor intended to be a detailed study of every relevant control system, procedure, or transaction. Accordingly, the opportunities for improvement presented in this report may not be all-inclusive of areas where improvement could be made.

The responsibility for establishing and maintaining a sound internal control system rests with management. The objectives of an internal control system are to provide management with reasonable, but not absolute, assurance that assets are safeguarded against loss from unauthorized use or theft, and that transactions are executed in accordance with management's authorization and recorded properly.

The purpose of this report is to furnish management independent, objective analyses, recommendations, and information concerning the area reviewed. The report should serve as a tool to help management discern and implement specific improvements.

Methodology:

In planning and performing our review, we reviewed applicable fines, fees, and court cost statutes and schedules. The following procedures were also performed:

- Reviewed receipts issued to determine if fines, fees, and court costs were allocated and reported in the proper amounts.
- Verified receipts issued followed a sequential order.
- Verified that procedures for voided receipts were properly followed.
- Reviewed *Cashier's Daily Close-Out Reports* (Close-Out Report) and County Treasurer receipts to determine whether fees collected were properly accounted and deposited with the County Treasurer on a daily basis.
- Verified that the collections per the *Monthly Fines and Fees Report* agreed to total receipts issued and the deposits made with the County Treasurer.
- Reviewed the submittal dates of the *Monthly Fines and Fees Report* to the County Auditor's Office to determine if the reports were received within 5 days after the last day of each month.
- Reviewed receipts, Close-Out Reports, and *Monthly Fines and Fees Report* to verify proper completion.

HIDALGO COUNTY DISTRICT JUDGES

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

RODOLFO DELGADO
JUDGE, 10th 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, 33rd D.C.

NOE GONZALEZ
JUDGE, 37th D.C.
OVERSEER

LETICIA LOPEZ
JUDGE, 38th D.C.

AIDA SALINAS FLORES
JUDGE, 39th D.C.

ISRAEL RAMON, JR.
JUDGE, 43rd D.C.

JESSE CONTRERAS
JUDGE, 44th D.C.

Conclusion:

Total collections for the month of April 2012 were \$76,160.25. Based on the results of our review, we have concluded that fines, fees, and court costs were generally properly accounted and reported; however, the system of internal controls for the accounting and reporting of fines, fees, and court costs require improvement as noted in the following observations.

Observation No. 1:

We reviewed all receipts for the months in review to determine whether fines, fees, and court costs collected were properly allocated and reported.

The results of our review revealed that 5 receipts contained errors in the allocation of fees, fines, and court costs. The Justice of the Peace staff was made aware of the necessary revisions and corrections were made prior to submitting the final *Monthly Fines and Fees Report* to Commissioners Court for approval (see Exhibit A).

There are numerous statutes that require Justices of the Peace to charge various fines, fees, and court costs for certain services and offenses. Fines, fees, and court costs must be allocated pursuant to State statutes and/or Commissioners Court approval.

Formal monitoring procedures have not been implemented to ensure that fines, fees, and court costs are properly allocated and reported. The County may be held liable to the State for failure to properly allocate and report fines, fees, and court costs.

Recommendation:

Management should develop and implement formal monitoring procedures to ensure that fines, fees, and court costs are properly allocated and reported. At a minimum, the following procedures should be implemented:

- Staff should be provided with training regarding the proper allocation of fines, fees, and court costs.
- Staff should review the allocation of fines, fees, and court costs before the official County receipt is issued.
- Access for setting up offense codes with the proper fines, fees, and court costs in *AbleTerm* should be limited to staff with adequate knowledge of the applicable allocation.
- Staff should ensure that the proper fines, fees, and court costs allocation, offense date, and judgment date are entered when a case is setup in *AbleTerm*.

Observation No. 2:

We noted during our review that a monthly mail log instead of a daily mail log was utilized to record mail-in payments. In addition, the date payments of when they were received were not noted on the monthly mail log.

The County Auditor's Office requires that mail-in payments be listed on a daily mail log. The mail log should include the following information for each mail-in payment received: date received, the name of the payer, the amount of the remittance, the form of the remittance (e.g., cash or check), and, if applicable, the check number.

Formal monitoring procedures were not in place to ensure that mail-in payments were properly processed. This may result in the loss or misuse of County funds.

Recommendation:

Management should develop and implement formal monitoring procedures to ensure that mail-in payments are properly processed. At a minimum, the procedures noted above should be implemented.

Observation No. 3:

We noted during our review that the Cashier's Daily Close-Out Report (Close-Out Report) was not properly completed as follows:

1. *Section III Acknowledgement and Approval of the Close-Out Report* did not contain the signature of the individual responsible for verifying that the validated deposit slip agreed to the amount noted on the Close-Out Report; and
2. Check numbers, money order numbers, cashier check numbers, etc., if any, were not noted on the deposit slip. Furthermore, copies of these items were not maintained and attached to the Close-Out Report.

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, 204TH 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.

ISRAEL RAMON, JR.
JUDGE, 430TH D.C.

JESSE CONTRERAS
JUDGE, 449TH D.C.

The County Auditor's Office requires the validated deposit slip be compared to the Close-Out Report by the Justice of the Peace or his/her designee. Both amounts should agree. The Justice of the Peace or his/her designee shall acknowledge this verification by providing his/her signature on the appropriate line of *Section III Acknowledgment and Approval of the Close-Out Report*. In addition, deposit slips must be identified by noting the date of collection and receipt sequence for which the deposit is being made on the face of the deposit slip. The check numbers, money order numbers, cashier check numbers, etc., if any, shall be noted on the deposit slip. If this is not possible, copies of these items should be maintained and attached to the Close-Out Report.

Formal monitoring procedures have not been developed and implemented to ensure that the Close-Out Report is properly completed. Failure to properly prepare the Close-Out Report increases the risk of loss or misuse of County funds.

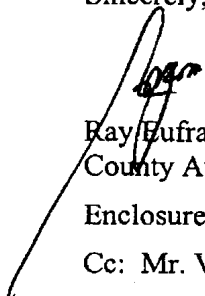
Recommendation:

Management should develop and implement formal monitoring procedures to ensure that Close-Out Reports are properly completed. At a minimum, the procedures noted above should be implemented.

Please provide written management responses to the observations noted above by May 31, 2012.

If you should have any questions or would like to schedule a meeting to discuss the above noted observations, please do not hesitate to contact Marissa Castillo, Internal Auditor I, at 318-2511 ext. 4650, Yvonne Torres, Revenue Audit Supervisor, at ext. 4642, Arcy B. Duran, CPA, Director of Audit, at ext. 4645 or me at ext. 4604.

Sincerely,



Ray Eufrazio, CPA
County Auditor

Enclosure: Copies of *Monthly Fines and Fees Report* and Monthly Adjustments

Cc: Mr. Valde Guerra, Commissioners Court Executive Officer

HIDALGO COUNTY DISTRICT JUDGES

RICARDO P. RODRIGUEZ, JR. JUDGE, 12 th D.C.	RODOLFO DELGADO JUDGE, 13 th D.C.	J. R. "BOBBY" FLORES JUDGE, 12 th D.C.	ROSE GUERRA REYNA JUDGE, 20 th D.C.	JUAN R. PARTIDA JUDGE, 27 th D.C.	MARIO E. RAMIREZ, JR. JUDGE, 33 rd D.C.	NOE GONZALEZ JUDGE, 37 th D.C. OVERSEER	LETICIA LOPEZ JUDGE, 38 th D.C.	AIDA SALINAS FLORES JUDGE, 39 th D.C.	ISRAEL RAMON, JR. JUDGE, 43 rd D.C.	JESSE CONTRERAS JUDGE, 44 th D.C.
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x_2

**JUSTICE OF THE PEACE
MONTHLY FINES AND FEES COLLECTED
FOR THE MONTH OF: April-12**

Judge: ROSA E. TREVINO
Precinct No. 2 Place No. 2

City: PHARR, TEXAS
Hidalgo County, Texas

Part III: SUMMARY OF COLLECTIONS PAYABLE TO THE COUNTY TREASURER

PAGE 2 OF 2

Name of Fine, Fee, Court Cost	# Invoiced/Filed	Statute Reference	Detail of Amt. Collected	GL Acct No.	Amt. Collected
FINES:					3803.70
County Fines (Local Fine)		LGC 111.004, PC 12.23		1200-351-10-060-000-0-000	-
Texas Parks & Wildlife 85% Fine (State Fine)		TPWC 12.107		1100-207-20-000-012-0-000	-
No Safety Belt 50% Fine (State Fine)		TRC 545.412, 545.413		1100-207-20-000-028-0-000	280.00
Gross Weight 50% Fine (State Fine)		TRC Sec 621.506(g)		1100-207-20-000-013-0-000	-
School District 50% Fines		Edut. Code § 25.093 (d) 1 (A)		1100-207-30-000-007-0-000	-
LOCAL COURT COSTS AND FEES:					
Courthouse Security Adm. Fee (\$3)		C.C.P. Art. 102.017 (b)		1241-341-10-060-001-0-000	933.71
Courthouse Security Fund JP (\$1)		C.C.P. Art. 102.017		1245-341-10-060-000-0-000	304.70
Justice Court Technology Fund (\$4)		C.C.P. Art. 102.0173		1242-341-10-060-000-0-000	245.02
Time Payment - @40% OF \$25.00 (\$10.00)		LGC 133.103 (d)		1100-341-10-060-001-0-000	-
Time Payment - @ 10% OF \$25.00 (\$2.50)		LGC 133.103 (c)		1100-341-10-060-002-0-000	-
Administrative Local Transaction Fee (\$2)		C.C.P. Art. 102.072		1100-341-10-060-003-0-000	622.51
Motor Vehicle Adm. Fee (\$10-\$20) (Minimal Fee for Exp. DL; Exp. Imp. Out; Exp. Mv Reg.)		TRC Sec 548.605, 521.026, 502.407		1100-341-10-060-004-0-000	40.00
Special Fees				1100-341-10-060-000-0-000	357.60
Deferred Disposition		C.C.P. Art. 45.051	347.60		
Administrative Fee - "Drivers Safety Course" (\$10)		C.C.P. Art. 45.051(f)	10.00		
Support of Judiciary Fund (\$60)		LGC 133.103		1100-341-10-060-009-0-000	182.82
Traffic Fee (\$3)		T.R.C. 542.403		1100-341-10-060-000-0-000	418.64
Child Safety (\$20-\$25)		C.C.P. Art. 102.014		1100-341-10-060-011-0-000	-
STATE COURT COSTS AND FEES:					
Criminal Justice Planning Fund C.C.P. (\$5)		C.C.P. Art. 102.051		1100-207-20-000-003-0-000	-
State General Revenue Fund (\$2.50)		C.C.P. Art. 102.015		1100-207-20-000-010-0-000	-
Law Enforcement Education Fund (____\$1, ____\$1.50, ____\$3.50)		Govt. Code Sec. 415.082		1100-207-20-000-011-0-000	-
Operators and Chauffeurs License Fund (\$75)		T.R.C. 601.192		1100-207-20-000-031-0-000	-
Time Payment - @50% OF \$25.00 (\$12.50)		LGC 133.103 (b)		1100-207-20-000-005-0-000	-
Juvenile Crime and Delinquency Fund (____\$25, ____\$50)		C.C.P. Art. 102.075(m)		1100-207-20-000-007-0-000	1.50
Comprehensive Rehabilitation Fund (\$5)		C.C.P. Art. 102.082		1100-207-20-000-008-0-000	-
Fugitive Apprehension Fund (\$5)		C.C.P. Art. 102.019 (a) 2		1100-207-20-000-009-0-000	15.00
Consolidated Court Costs Fund (\$17)		CCP Art. 102.075 (a) 3/LGC 133.102		1100-207-20-000-015-0-000	12381.23
Compensation Victims Of Crime Fund (____\$3, ____\$5, ____\$15, ____\$35)		C.C.P. Art. 56.55 (2) & (3)		1100-207-20-000-017-0-000	45.00
Judicial & Court Personnel Training Fund (____\$1, ____\$2)		Govt. Code Sec. 56.001 (b)		1100-207-20-000-027-0-000	6.00
Correctional Management Institute of Texas Fund (\$50)		CCP Art. 102.075		1100-207-20-000-029-0-000	1.50
Indigent Legal Services Fee-JP (\$27.50)	96	Govt. Code Sec. 101.141(2)(B)		1100-207-20-000-004-0-000	576.00
State Traffic Fee- Subtitle C (\$30)		TRC Sec 542.4031		1100-207-20-000-035-0-000	4126.35
Jury Service Fee (\$4)		C.C.P. Art. 102.0045		1100-207-20-000-053-0-000	1225.02
Support of Judiciary Fund (\$5.40)		LGC 133.103		1100-207-20-000-054-0-000	11637.44
Birth Certificate Fee (\$1.80)		HSC 191.022(f)		1100-207-20-000-039-0-000	-
Defensive Driving Record Fee (\$12)		C.C.P. Art. 45.0511 (c-1)		1100-207-20-000-057-0-000	-
Indigent Defense Representation Fund (\$2)		LGC 113.107/GC 102.023		1100-207-20-000-059-0-000	601.41
Moving Violation Fee (\$0.10)		C.C.P. Art. 102.022/GC		1100-207-20-000-061-0-000	11.80
Safety Seat Violation Fee (\$0.15)		TC 545.412 (b-1)		1100-207-20-000-062-0-000	0.15
ARREST/WARRANT FEES: STATE		C.C.P. Art. 102.011		1100-207-20-000-019-0-000	1446.29
D.P.S. (____\$3, ____\$5, ____\$35, ____\$50)				1100-207-20-000-020-0-000	-
T.A.B.C. (____\$3, ____\$5, ____\$35, ____\$50)				1100-207-20-000-021-0-000	-
P.K.W.L. (____\$3, ____\$5, ____\$35, ____\$50)					
ARREST/WARRANT/SERVICE FEES: COUNTY		LGC 118.131		1100-342-10-060-001-0-000	30.00
Sheriff Fees:				1100-342-10-291-000-0-000	70.00
Constable Fees:				1100-342-10-292-000-0-000	8132.77
Precinct #1				1100-342-10-293-000-0-000	140.00
Precinct #2				1100-342-10-294-000-0-000	195.00
Precinct #3				1100-342-10-295-000-0-000	-
Precinct #4				1100-341-10-060-007-0-000	-
Precinct #5				1100-342-10-060-002-0-000	75.00
District Attorney Fees				1100-342-10-060-003-0-000	-
Tax Assessor Fraud Investigators				1100-342-10-060-003-0-000	-
School District Arrest Fee				1100-342-20-060-001-0-000	-
Fire Marshal Fee				1100-207-30-000-003-0-000	-
Due to Others				1100-207-30-000-003-0-000	20.00
Warrant Fees Due to Other Law Enforcement Agencies		C.C.P. Art. 102.011 (c) 2 (A)		1100-207-30-000-003-0-000	-
Refund - Overpayments				1100-207-30-000-003-0-000	-
Due to Others				1100-207-30-000-003-0-000	-
Restitution				1100-207-30-000-003-0-000	-
Justice Fees (Local Fees)				1100-341-10-060-001-0-000	2,475.00
Small Claims Court Filing Fee (\$25)		LGC 118.121/118.122	150.00		
Justice Court Filing Fee (\$25)		LGC 118.121/118.122	125.00		
Forcible Entry and Detainer Court Filing Fee (\$25)		LGC 118.121/118.122	2,275.00		
Transcript Fees (\$10)		LGC 118.121/118.123 (b)	-		
Abstract Fees (\$5)		LGC 118.121/118.123 (c)	20.00		
Writ Filing Fee (\$5)		LGC 118.121/118.123 (d)	55.00		
Issuing other Document (\$1 1st pg., 25 for each add'l pg.)		LGC 118.121/118.123 (e)	-		
Certified Copies of Court Papers (\$2 1st pg., 25 for each add'l pg.)		LGC 118.121	-		
Probable Cause Tow Hearing Fee (\$20)		LGC 101.141(a)	-		
Birth Certificates (\$22 each \$9.20 local)		HSC 191.0045(X)		1100-341-10-060-001-0-000	-
Death Certificates (\$20 each, each add'l \$3)		HSC 191.0045(X)		1100-341-10-060-001-0-000	41.00
Preservation of Vital Statistics Fee (\$1 each)		HSC Sec 191.0045(h)		1100-341-10-060-008-0-000	8.00
Jury Fees (Civil \$5, Criminal \$3)		Rules of Civil Proc., Rule 344/CCP		1100-341-10-060-006-0-000	-
		102.004			

AUDITED BY: THE HIDALGO
COUNTY AUDITOR'S OFFICE

DATE: MAY - 7 2012

RECEIVED

MAY - 7 2012

HIDALGO COUNTY
AUDITOR'S OFFICE

TOTAL AMOUNT DUE TO THE COUNTY TREASURER:

THIS REPORT IS DUE IN THE OFFICE OF THE COUNTY AUDITOR BEFORE THE FIFTH (5TH) WORKING DAY OF THE FOLLOWING MONTH (LGC § 114.001).
COUNTY AUDITOR'S FORM: RE-JP-004 REVISED 2/10

\$ 76,160.25

JUSTICE OF THE PEACE ROSA TREVINO
SCHEDULE OF ADJUSTMENTS
FOR THE PERIOD ENDING APRIL 30, 2012

PAGE 1 OF 1

Due to type of case, CFF should not have been assessed.																													
Receipt #	Docket #	Offense Description	Off. Date	CCC	CFF	CHS	CHSIP	CMT	CO	CON3	CRF	CVCA	DPS	FA	IDF	IND	JCD	JCPT	JCTF	JSF	LTF	MVF	SCF	SJFC	SJFS	STF	TFC	FPREC22	Total
0023465J22	C367-12-2	Small Claims	4/30/2012	25						70						6													101
CRF should not have been assessed.																													
0023178J22	CR4962-02-2	NO SAFETY BELT	8/15/2002	17		3		0.5	25		25	15	5	5			0.5	2	4	2							3	50	157
Due to type of case, fine must be split 50% CO and 50% CRF.																													
0023191J22	CR5663-07-2	UNRESTRAINED CHILD U	6/23/2007	40		3	1		10				5						4	4	2			0.6	3.4	30	3	50	156
Due to type of case, fine can not exceed \$1,000, as per Transportation Code, Sec. 621.506.																													
0023333J22	CR1734-12-2	OVER GROSS WEIGHT (1	4/11/2012	40		3	1		1020				5		2				4	4	2			0.6	5.4				1087
MVF needs to be assessed.																													
0023419J22	CR1797-12-2	FAIL TO PASS TO LEFT	4/12/2012	40		3	1		53				5		2				4	4	2			0.6	5.4	30	3		153

COUNTY OF HIDALGO

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



EDINBURG, TEXAS 78539

May 17, 2012

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

Ref: Review of *Monthly Fines and Fees Report* and Supporting Documentation
For the Month of April 2012

Dear Judge Garza:

We have conducted a limited scope review of the *Monthly Fines and Fees Report* and supporting documentation for the month of April 2012 pursuant to Local Government Code §115.002 (a), §115.002 (b), and Code of Criminal Procedure Article 103.011. The objectives of the review were to determine if fines, fees, and court costs collected were properly accounted and reported.

Scope:

The scope of our review was limited to collections reported by your office on the *Monthly Fines and Fees Report* for the month of April 2012. Our review was not designed nor intended to be a detailed study of every relevant control system, procedure, or transaction. Accordingly, the opportunities for improvement presented in this report may not be all-inclusive of areas where improvement could be made.

The responsibility for establishing and maintaining a sound internal control system rests with management. The objectives of an internal control system are to provide management with reasonable, but not absolute, assurance that assets are safeguarded against loss from unauthorized use or theft, and that transactions are executed in accordance with management's authorization and recorded properly.

The purpose of this report is to furnish management independent, objective analyses, recommendations, and information concerning the area reviewed. The report should serve as a tool to help management discern and implement specific improvements.

Methodology:

In planning and performing our review, we reviewed applicable fines, fees, and court cost statutes and schedules. The following procedures were also performed:

- Reviewed receipts issued to determine if fines, fees, and court costs were allocated and reported in the proper amounts.
- Verified receipts issued followed a sequential order.
- Verified that procedures for voided receipts were properly followed.
- Reviewed *Cashier's Daily Close-Out Reports* (Close-Out report) and County Treasurer receipts to determine whether fees collected were properly accounted and deposited with the County Treasurer on a daily basis.
- Verified that the collections per the *Monthly Fines and Fees Report* agreed to total receipts issued and the deposits made with the County Treasurer.

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, 394TH D.C.

ISRAEL RAMON, JR.
JUDGE, 436TH D.C.

JESSE CONTRERAS
JUDGE, 449TH D.C.

- Reviewed the submittal dates of the *Monthly Fines and Fees Report* to the County Auditor's Office to determine if the report was received within five days after the last day of each month.
- Reviewed receipts, Close-Out reports, and *Monthly Fines and Fees Report* to verify proper completion.

Conclusion:

Total collections for the month of April 2012 were \$60,692.76. Based on the results of our review, we have concluded that fines, fees, and court costs were generally properly accounted and reported; however, the system of internal controls for the accounting and reporting of fines, fees, and court costs require improvement as noted in the following observation.

Observation No. 1:

We reviewed receipts issued for the month ended April 30, 2012 to determine whether fines, fees, and court costs collected were properly allocated and reported.

The results of our review revealed that 3 receipts contained errors in the allocation of fees, fines, and court costs. The Justice of the Peace staff was made aware of the necessary revisions and corrections were made prior to submitting the final *Monthly Fines and Fees Reports* to Commissioners Court for approval (see Exhibit A).

There are numerous statutes that require Justices of the Peace to charge various fines, fees, and court costs for certain services and offenses. Fines, fees, and court costs must be allocated pursuant to State statutes and/or Commissioners Court approval.

Formal monitoring procedures have not been implemented to ensure that fines, fees, and court costs are properly allocated and reported. The County may be held liable to the State for failure to properly allocate and report fines, fees, and court costs.

Recommendation:

Management should develop and implement formal monitoring procedures to ensure that fines, fees, and court costs are properly allocated and reported. At a minimum, the following procedures should be implemented:

- Staff should be provided with training regarding the proper allocation of fines, fees, and court costs.
- Staff should review the allocation of fines, fees, and court costs before the official County receipt is issued.
- Access for setting up offense codes with the proper fines, fees, and court costs in *AbleTerm* should be limited to staff with adequate knowledge of the applicable allocation.
- Staff should ensure that the proper fines, fees, and court costs allocation, offense date, and judgment date are entered when a case is setup in *AbleTerm*.

Observation No. 2:

We noted during our review that 4 cash bonds posted by defendants who failed to appear before the Justice of the Peace were not forfeited (liquidated) by the 10th workday following the date of their release from jail. The bonds were received between September 15, 2009 through April 4, 2011 (see Exhibit B).

Code of Criminal Procedure Article 45.044 9a) (2) states "A justice or judge may enter a judgment of conviction and forfeit a cash bond posted by the defendant in satisfaction of the defendant's fine and cost if the defendant fails to appear according to the terms of the defendant's release". Pursuant to the terms of the cash bond, the defendant must appear before the Justice of the Peace by the 10th workday following the date of their release from jail. If the defendant fails to appear, the Justice of the Peace may declare the cash bond forfeited, enter a judgment of guilty, assess a fine, and apply the cash bond to the payment of the imposed judgment.

HIDALGO COUNTY DISTRICT JUDGES

RICARDO P. RODRIGUEZ, JR. JUDGE, 12 th D.C.	RODOLFO DELGADO JUDGE, 13 th D.C.	J. R. "BOBBY" FLORES JUDGE, 13 th D.C.	ROSE GUERRA REYNA JUDGE, 20 th D.C.	JUAN R. PARTIDA JUDGE, 27 th D.C.	MARIO E. RAMIREZ, JR. JUDGE, 32 nd D.C.	NOE GONZALEZ JUDGE, 37 th D.C. OVERSEER	LETICIA LOPEZ JUDGE, 38 th D.C.	AIDA SALINAS FLORES JUDGE, 39 th D.C.	ISRAEL RAMON, JR. JUDGE, 40 th D.C.	JESSE CONTRERAS JUDGE, 44 th D.C.
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Formal monitoring procedures were not in place to ensure that bonds posted by defendants who failed to appear before the Justice of the Peace were forfeited by the 10th workday following the date of their release from jail. This may result in the misuse of County funds.

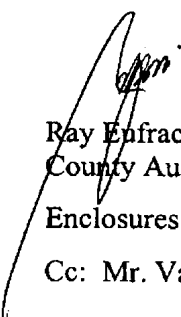
Recommendation:

Management should develop and implement formal monitoring procedures to ensure that bonds posted by defendants who fail to appear before the Justice of the Peace are forfeited by the 10th workday following the date of their release from jail.

Please provide written management responses to the observations noted above by May 31, 2012.

If you should have any questions or would like to schedule a meeting to discuss the above noted observations, please do not hesitate to contact Marissa Castillo, Internal Auditor I, at 318-2511 ext. 4650, Yvonne Torres, Revenue Audit Supervisor, at ext. 4642 or Arcy B. Duran, CPA, Director of Audit, at ext. 4645.

Sincerely,



Ray Enfracio, CPA
County Auditor

Enclosures: Copies of *Monthly Fines and Fees Report* and Monthly Adjustments, and Bond List

Cc: Mr. Valde Guerra, Commissioners Court Executive Officer

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, 273 RD D.C.	MARIO E. RAMIREZ, JR. JUDGE, 312 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.	ISRAEL RAMON, JR. JUDGE, 430 TH D.C.	JESSE CONTRERAS JUDGE, 448 TH D.C.
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JUSTICE OF THE PEACE
MONTHLY FINES AND FEES COLLECTED
FOR THE MONTH OF: April 2012

Judge: LUIS GARZA
Precinct No. 3 Place No. 1

PBC

City: MISSION, TX
Hidalgo County, Texas

Part I: RECAP OF AMOUNT PAYABLE TO THE COUNTY TREASURER

TOTAL CASH COLLECTED	(Receipts #s) <u>29157J31</u> THRU <u>29572J31</u>	\$ <u>60,692.76</u>
	(Control #s) <u>2466966X</u> THRU <u>2467365X</u>	\$ <u>60,081.76</u>
Sheriff's "D" Report	(Receipt #s) <u>29784J31</u> THRU <u>29795J31</u>	X10-
	(Control #s)	
LESS: DUE AS REFUNDS		\$
Overpayment		
COST ON DEPOSIT		<u>2125.10</u> X7V
ADD: COST ON DEPOSIT LIQUIDATED		<u>2125.10</u> X7
AMOUNT OWED TO COUNTY (Should Match Amt in Part III)		<u>60,692.76</u> X3, X11
Less: Total amount of remittances to County Treasurer (From Part II)		<u>61,439.76</u>
Total funds due to County Treasurer (Overtransfer Made to Co Treas.)		\$ <u>56,771.46</u>
		<u>747.00</u> X4-a X

Part II: REMITTANCES MADE TO THE COUNTY TREASURER

DESCRIPTION	AMOUNT	RECEIPT NO.
Total Collections for the Month (See Schedule of Receipts & Deposits)	\$ <u>56,771.46</u> <u>60,081.76</u> ✓	
Add: Previous Month's Bond Overtransfer	<u>747.00</u> ✓	B1
(Sept. 09 - Jan/April 2011)		
Add: HCSO Monthly "D" Collections Report	<u>611.00</u> <u>\$0.00</u> X9 ✓	
	<u>61,439.76</u>	
	\$ <u>56,771.46</u>	

PREPARED BY: Kimberly Echavarria

DATE PREPARED 5/9/2012 9:49

THIS REPORT HAS BEEN PERSONALLY REVIEWED BY ME & I CERTIFY IT TO BE TRUE & CORRECT TO THE BEST OF MY KNOWLEDGE.

RECEIVED

MAY 10 2012

THIS REPORT IS DUE IN THE OFFICE OF THE COUNTY AUDITOR BEFORE THE FIFTH (5TH) WORKING DAY OF THE FOLLOWING MONTH (LGC § 114.001).

COUNTY AUDITOR'S FORM: RE-JP-004

HIDALGO COUNTY
AUDITOR'S OFFICE

AUDITED BY: THE HIDALGO
COUNTY AUDITOR'S OFFICE
DATE: 5.14.12

REVISED: 2/10

JUSTICE OF THE PEACE

DATE

5-9-2012

X2

**JUSTICE OF THE PEACE
MONTHLY FINES AND FEES COLLECTED
FOR THE MONTH OF: April 2012**

Judge: LUIS GARZA
Precinct No. 3 Place No. 1

City: MISSION, TX
Hidalgo County, Texas

Part III: SUMMARY OF COLLECTIONS PAYABLE TO THE COUNTY TREASURER

PAGE 2 OF 2

Name of Fine, Fee, Court Cost	# Issued/ Filed	Statute Reference	Detail of Amt Collected	GL Acct No.	Amt. Collected
FINES:					
County Fines (Local Fine)		LGC 113.004, PC 12.23		1200-351-10-065-000-0-000	22477.31
Texas Parks & Wildlife 85% Fine (State Fine)		TPWC 12.107		1100-207-20-000-012-0-000	637.50
No Safety Belt 50% Fine (State Fine)		TRC 545.412, 545.413		1100-207-20-000-028-0-000	212.50
Gross Weight 50% Fine (State Fine)		TRC Sec 621.506(g)		1100-207-20-000-013-0-000	-
School District 50% Fines		Educ. Code § 25.093 (d) 1 (A)		1100-207-30-000-008-0-000	-
LOCAL COURT COSTS AND FEES:					
Courthouse Security Adm. Fee (\$3)		C.C.P. Art. 102.017 (b)		1241-341-10-060-001-0-000	952.90
Courthouse Security Fund JP (\$1)		C.C.P. Art. 102.017		1245-341-10-060-000-0-000	202.32
Justice Court Technology Fund (\$4)		C.C.P. Art. 102.0173		1242-341-10-060-000-0-000	1270.51
Time Payment - @40% OF \$25.00 (\$10.00)		LGC 133.103 (d)		1100-341-10-060-001-0-000	311.59
Time Payment - @ 10% of \$25.00 (\$2.50)		LGC 133.103 (e)		1100-341-10-060-002-0-000	77.90
Administrative Local Transaction Fee (\$2)		C.C.P. Art. 102.072		1100-341-10-060-003-0-000	660.45
Motor Vehicle Adm. Fee (\$10-\$20) (Discretionary Fee for Exp. DL, Exp. Insp. Court, Exp. Mv Reg.)		TRC Sec 548.605, 521.026, 502.407		1100-341-10-060-004-0-000	40.00
Special Fees					
Deferred Disposition		C.C.P. Art. 45.051	714.90	1100-341-10-060-005-0-000	814.90
Administrative Fee - "Drivers Safety Course" (\$10)		C.C.P. Art. 45.051(f)	100.00	1100-341-10-060-009-0-000	182.56
Support of Judiciary Fund (\$60)		LGC 133.105		1100-341-10-060-000-0-000	511.36
Traffic Fee (\$3)		T.R.C. 542.403		1100-341-10-060-011-0-000	0
Child Safety (\$20-\$25)		C.C.P. Art. 102.014		1100-341-10-060-011-0-000	45.00
STATE COURT COSTS AND FEES:					
Criminal Justice Planning Fund C.C.P. (\$5)		C.C.P. Art. 102.051		1100-207-20-000-003-0-000	-
State General Revenue Fund (\$2.50)		C.C.P. Art. 102.015		1100-207-20-000-010-0-000	-
Law Enforcement Education Fund (\$1, \$1.50, \$3.50)		Govt. Code Sec. 415.082		1100-207-20-000-011-0-000	-
Operators and Chauffeurs License Fund (\$75)		T.R.C. 601.192		1100-207-20-000-031-0-000	-
Time Payment - @50% OF \$25.00 (\$12.50)		LGC 133.103 (b)		1100-207-20-000-005-0-000	389.49
Juvenile Crime and Delinquency Fund (\$25, \$50)		C.C.P. Art. 102.075(m)		1100-207-20-000-007-0-000	1.50
Comprehensive Rehabilitation Fund (\$5)		C.C.P. Art. 102.082		1100-207-20-000-008-0-000	-
Fugitive Apprehension Fund (\$5)		C.C.P. Art. 102.019 (a) 2		1100-207-20-000-009-0-000	15.00
Consolidated Court Costs Fund (\$17)		CCP Art. 102.075 (a) 3- LGC 133.102		1100-207-20-000-015-0-000	1263.60
Compensation Victims Of Crime Fund (\$3, \$5, \$15, \$35)		C.C.P. Art. 56.55 (2) & (3)		1100-207-20-000-017-0-000	45.00
Judicial & Court Personnel Training Fund (\$1, \$2)		Govt. Code Sec. 56.001 (b)		1100-207-20-000-027-0-000	6.00
Correctional Management Institute of Texas Fund (\$50)		CCP Art. 102.075		1100-207-20-000-029-0-000	1.50
Indigent legal Services Fee-JP (\$2) \$6		Govt. Code Sec. 101.141 (2)(B)		1100-207-20-000-004-0-000	240.00
State Traffic Fee-Substitute C (\$30)		TRC Sec 542.4031		1100-207-20-000-035-0-000	5053.50
Jury Service Fee (\$4)		C.C.P. Art. 102.0045		1100-207-20-000-053-0-000	1217.27
Support of Judiciary Fund (\$5.40)		LGC 133.105		1100-207-20-000-054-0-000	1007.47
Birth Certificate Fee (\$1.80)		HSC 191.022(f)		1100-207-20-000-039-0-000	-
Defensive Driving Record Fee (\$12)		C.C.P. Art. 45-0511 (e-1)		1100-207-20-000-057-0-000	-
Indigent Defense Representation Fund (\$2)		LGC 133.107/ GC 102.023		1100-207-20-000-059-0-000	572.80
Moving Violation Fee (\$0.10)		C.C.P. Art. 102.022/GC		1100-207-20-000-061-0-000	14.78
Safety Seat Violation Fee (\$0.15)		TC 545.412 (b-1)		1100-207-20-000-062-0-000	-
ARREST/WARRANT FEES: STATE		C.C.P. Art. 102.011		1100-207-20-000-019-0-000	1260.50
D.P.S. (\$3, \$5, \$35, \$50)				1100-207-20-000-020-0-000	-
T.A.B.C. (\$3, \$5, \$35, \$50)				1100-207-20-000-021-0-000	45.00
P.K.W.L. (\$3, \$5, \$35, \$50)				1100-207-20-000-021-0-000	-
Texas Comptrollers Criminal Investigators				1100-207-20-000-060-0-000	-
ARREST/WARRANT/SERVICE FEES: COUNTY					
Sheriff Fees:		LGC 118.131		1100-342-10-060-001-0-000	254.87
Constable Fees:					
Precinct #1				1100-342-10-291-000-0-000	-
Precinct #2				1100-342-10-292-000-0-000	340.00
Precinct #3				1100-342-10-293-000-0-000	655.01
Precinct #4				1100-342-10-294-000-0-000	155.00
Precinct #5				1100-342-10-295-000-0-000	-
District Attorney Fees				1100-341-10-060-007-0-000	300.00
Tax Assessor Fraud Investigators				1100-342-10-060-002-0-000	-
School District Arrest Fee				1100-342-10-060-003-0-000	0.13
Fire Marshal Fee				1100-342-20-060-001-0-000	-
Due to Others					
Warrant Fees Due to Other Law Enforcement Agencies		C.C.P. Art. 120.11 (a) 2 (A)		1100-207-30-000-003-0-000	-
Refund - Overpayments				1100-207-00-000-011-0-000	33.10
Due to Others				1100-207-00-000-011-0-000	-
Restitution				1100-207-00-000-011-0-000	-
Justice Fees (Local Fees)					
Small Claims Court Filing Fee (\$25)		LGC 118.121/118.122	75.00	1100-341-10-060-001-0-000	1,111.25
Justice Court Filing Fee (\$25)		LGC 118.121/118.122	925.00		
Forcible Entry and Detainer Court Filing Fee (\$25)		LGC 118.121/118.122	-		
Transcript Fees (\$10)		LGC 118.121/118.123 (b)	-		
Abstract Fees (\$5)		LGC 118.121/118.123 (c)	20.00		
Writ Filing Fee (\$5)		LGC 118.121/118.123 (d)	30.00		
Issuing other Document (\$1 1st pg, .25 for each add'l pg)		LGC 118.121/118.123 (e)	1.25		
Certified Copies of Court Papers (\$2 1st pg, .25 for each add'l pg)		LGC 118.121	-		
Probable Cause Tow Hearing Fee (\$20)		LGC 101.141(a)(4)	60.00		
Birth Certificates (\$22 each \$9.20 local)		HSC 191.0045 (3)(d)		1100-341-10-060-001-0-000	-
Death Certificates (\$20 each, each add'l \$3)		HSC 191.0045 (3)(d)		1100-341-10-060-001-0-000	355.00
Preservation of Vital Statistics Fee (\$1 each)		HSC Sec 191.0045 (b)		1100-341-10-060-008-0-000	22.00
Jury Fees (Civil \$5, Criminal \$3)		Rules of Civil Proc. Rule 544/ CCP 102.004		1100-341-10-060-006-0-000	-

AUDITED BY: THE HIDALGO
COUNTY AUDITOR'S OFFICE
DATE: 5/14/12

RECEIVED

MAY 10 2012

HIDALGO COUNTY
AUDITOR'S OFFICE

TOTAL AMOUNT DUE TO THE COUNTY TREASURER:

THIS REPORT IS DUE IN THE OFFICE OF THE COUNTY AUDITOR BEFORE THE FIFTH (5TH) WORKING DAY OF THE FOLLOWING MONTH (LGC § 114.001).
COUNTY AUDITOR'S FORM: RE-JP-004 REVISED 2/10

\$ 60,692.76

21

X2, X
X3

JUSTICE OF THE PEACE LUIS GARZA
SCHEDULE OF ADJUSTMENTS
FOR THE PERIOD ENDING APRIL 30, 2012

Was reason for REFUND entered into the Events on AbleTerm?

Receipt #	Docket #	Name	Offense Description	Off. Date	CCC	CHS	CHSIP	CO	COPY	DPS	DTOREF	IDF	JCTF	JSF	LTF	MVF	PCTOW	SJFC	SJFS	STF	TFC	TP	WF	FPREC31	Total
0029169J31	TW12-001-31	MARTINEZ JR., ROD	Civil Case	4/2/2012								11					20								31
0029171J31	TW12-002-31	MARTINEZ JR., ROD	Civil Case	4/2/2012								11					20								31
0029179J31	TW12-003-31	HARRIDER, DEREK	Civil Case	4/2/2012					1.25			11					20								32.25

Due to type of offense, county fine can not exceed \$50.

0029466J31	CR-437-06-31	ROJAS, JOSE JAVIE	NO SAFETY BELT	12/21/2005				3	51	5			4	4	2			0.6	3.4	30	3			50	196
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WF fee code should not have been assessed. To which Law Enforcement Agency does it belong to?

0029319J31	CR-3641-07-3	TREVINO, PHELIX	SPEEDING (EXCEED P	3/10/2007				3	1	78	5		4	4	2			0.6	3.4	30	3		50		224
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MVF needs to be assessed.

0029301J31	CR10-00767-J	RAMOS, RICARDO, J	SPEEDING (EXCEED P	1/18/2010				3	1	51	5	2	4	4	2			0.6	5.4	30	3	25		50	226
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Outstanding Bonds for Pct 3 PI 1 as of April 30, 2012:**Pending 2011 Bonds to be Liquidated**

Receipt #	Docket #....	Date....	Name.....	Offense Description.	Off.Date .	...BOND .	..Total
222658J31	CR08-05701-J	3/3/2011	HERRERA, YASHIDI	SPEEDING (EXCEED PRI	8/22/2008	177	177
221674J31	CR11-00010-J	1/4/2011	TREVINO, XYLIA	PUBLIC INTOXICATION	12/26/2010	167	167
223193J31	CR-3719-03-3	4/4/2011	PRADO, YVONNE LOP	NO DRIVER'S LICENSE	5/9/2003	236	236
							580

Pending 2009 Bonds to be Liquidated

2212997J31	CR09-06160-J	9/15/2009	GARZA, DANNY VARG	PUBLIC INTOXICATION	9/9/2009	167	167
							167
						TOTAL	747.00

COUNTY OF HIDALGO

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



EDINBURG, TEXAS 78539

May 17, 2012

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

Ref: Review of *Monthly Fines and Fees Report* and Supporting Documentation
For the month of April 2012

Dear Judge Ochoa:

We have conducted a limited scope review of the *Monthly Fines and Fees Reports* and supporting documentation for the month of April 2012 pursuant to Local Government Code §115.002 (a), §115.002 (b), and Code of Criminal Procedures Article 103.011. The objective of the review was to determine whether fines, fees, and court costs collected were properly accounted and reported.

Scope:

The scope of our review was limited to collections reported by your office on the *Monthly Fines and Fees Report* for the month of April 2012. Our review was not designed nor intended to be a detailed study of every relevant control system, procedure, or transaction. Accordingly, the opportunities for improvement presented in this report may not be all-inclusive of areas where improvement could be made.

The responsibility for establishing and maintaining a sound internal control system rests with management. The objectives of an internal control system are to provide management with reasonable, but not absolute, assurance that assets are safeguarded against loss from unauthorized use or theft, and that transactions are executed in accordance with management's authorization and recorded properly.

The purpose of this report is to furnish management independent, objective analyses, recommendations, and information concerning the area reviewed. The report should serve as a tool to help management discern and implement specific improvements.

Methodology:

In planning and performing our review, we reviewed applicable fines, fees, and court cost statutes and schedules. The following procedures were also performed:

- Reviewed receipts issued to determine if fines, fees, and court costs were allocated and reported in the proper amounts.
- Verified receipts issued followed a sequential order.
- Verified that procedures for voided receipts were properly followed.
- Reviewed *Cashier's Daily Close-Out Reports* (Close-Out report) and County Treasurer receipts to determine whether fees collected were properly accounted and deposited with the County Treasurer on a daily basis.
- Verified that the collections per the *Monthly Fines and Fees Report* agreed to total receipts issued and the deposits made with the County Treasurer.
- Reviewed the submittal date of the *Monthly Fines and Fees Report* to the County Auditor's Office to determine if the reports were received within five days after the last day of each month.
- Reviewed receipts, Close-Out reports and *Monthly Fines and Fees Report* to verify proper completion.

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, 388TH D.C.

AIDA SALINAS FLORES
JUDGE, 388TH D.C.

ISRAEL RAMON, JR.
JUDGE, 430TH D.C.

JESSE CONTRERAS
JUDGE, 448TH D.C.

Conclusion:

Total collections for the month of April 2012 were \$77,409.79. Based on the results of our review, we have concluded that fines, fees, and court costs were generally properly accounted and reported; however, the system of internal controls for the accounting and reporting of fines, fees, and court costs require improvement as noted in the following observations.

Observation No. 1:

We reviewed all receipts for the period in review to determine whether fines, fees, and court costs collected were properly allocated and reported.

The results of our review revealed that 17 receipts for the month ended April 30, 2012, contained errors in the allocation of fees, fines, and court costs. The Justice of the Peace staff was made aware of the necessary revisions and corrections were made prior to submitting the final *Monthly Fines and Fees Report* to Commissioners Court for approval (see Exhibit A).

There are numerous statutes that require Justices of the Peace to charge various fines, fees, and court costs for certain services and offenses. Fines, fees, and court costs must be allocated pursuant to State statutes and/or Commissioners Court approval.

Formal monitoring procedures have not been implemented to ensure that fines, fees, and court costs are properly allocated and reported. The County may be held liable to the State for failure to properly allocate and report fines, fees, and court costs.

Recommendation:

Management should develop and implement formal monitoring procedures to ensure that fines, fees, and court costs are properly allocated and reported. At a minimum, the following procedures should be implemented:

- Staff should be provided with training regarding the proper allocation of fines, fees, and court costs.
- Staff should review the allocation of fines, fees, and court costs before the official County receipt is issued.
- Access for setting up offense codes with the proper fines, fees, and court costs in *AbleTerm* should be limited to staff with adequate knowledge of the applicable allocation.
- Staff should ensure that the proper fines, fees, and court costs allocation, offense date; and judgment date are entered when a case is setup in *AbleTerm*.

Observation No. 2:

We noted during our review that 4 cash bonds posted by defendants who failed to appear before the Justice of the Peace were not forfeited (liquidated) by the 10th day following the date of their release from jail. The bonds were received between December 10, 2010 through July 13, 2011(see Exhibit B).

Code of Criminal Procedure Article 45.044 9a) (2) states "A justice or judge may enter a judgment of conviction and forfeit a cash bond posted by the defendant in satisfaction of the defendant's fine and cost if the defendant fails to appear according to the terms of the defendant's release". Pursuant to the terms of the cash bond, the defendant must appear before the Justice of the Peace by the 10th day following the date of their release from jail. If the defendant fails to appear, the Justice of the Peace may declare the cash bond forfeited, enter a judgment of guilty, assess a fine, and apply the cash bond to the payment of the imposed judgment.

Formal monitoring procedures were not in place to ensure that bonds posted by defendants who failed to appear before the Justice of the Peace were forfeited by the 10th day following the date of their release from jail. This may result in the misuse of County funds.

Recommendation:

Management should develop and implement formal monitoring procedures to ensure that bonds posted by defendants who fail to appear before the Justice of the Peace are forfeited by the 10th day following the date of their release from jail.

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OVERSEER

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JUDGE, 386th D.C.

AIDA SALINAS FLORES
JUDGE, 396th D.C.

ISRAEL RAMON, JR.
JUDGE, 430th D.C.

JESSE CONTRERAS
JUDGE, 449th D.C.

Please provide written management response to the observations noted above by May 31, 2012. If you should have any questions or would like to schedule a meeting to discuss the above noted observations, please do not hesitate to contact Marissa Castillo, Internal Auditor I, at 318-2511 ext. 4650, Yvonne Torres, Revenue Audit Supervisor, at ext. 4642, Arcy B. Duran, CPA, Director of Audit, at ext. 4645, or me at ext. 4604.

Sincerely,



Ray Eufracio, CPA
County Auditor

Enclosures: Copies of *Monthly Fines and Fees Report* and Monthly Adjustments, and Bond List

Cc: Mr. Valde Guerra, Commissioners Court Executive Officer

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JUDGE, 430TH D.C.

JESSE CONTRERAS
JUDGE, 448TH D.C.

JUSTICE OF THE PEACE
MONTHLY FINES AND FEES COLLECTED
FOR THE MONTH OF: April-12

Judge: ISMAEL "MELO" OCHOA
Precinct No. 3 Place No. 2

PBC

City: MISSION, TX
Hidalgo County, Texas

Part I: RECAP OF AMOUNT PAYABLE TO THE COUNTY TREASURER

TOTAL CASH COLLECTED	(Receipts #s) <u>24968J32</u> THRU <u>25481J32</u>	<u>77409.79</u> \$ <u>76,161.79</u>
	(Control #s) <u>2480607</u> THRU <u>2481103</u>	
Sheriff's "D" Report	(Receipt #s) <u>25684J32</u> THRU <u>25688J32</u>	
	(Control #s) _____ THRU _____	
LESS: DUE AS REFUNDS		\$ _____
Overpayment		
COST ON DEPOSIT		<u>3583.10</u> X7 ✓
ADD: COST ON DEPOSIT LIQUIDATED		<u>4241.10</u> - 658.00 X7 ✓
AMOUNT OWED TO COUNTY (Should Match Amt in Part III)		<u>\$ 78067.79</u> \$ <u>76,819.79</u> X3, X11 X
Less: Total amount of remittances to County Treasurer (From Part II)		<u>\$ 79517.09</u> ✓
Total funds due to County Treasurer (Overtransfer Made to Co Treas.)		<u>(1449.30)</u> <u>76,819.79</u> X4-a ✓ 78

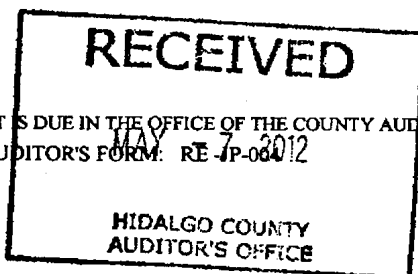
Part II: REMITTANCES MADE TO THE COUNTY TREASURER

DESCRIPTION	AMOUNT	RECEIPT NO.
Total Collections for the Month (See Schedule of Receipts & Deposits)	\$ <u>76,161.79</u> <u>76,130.79</u> B1	
Add: Previous Month's Bond Overtransfer	<u>2107.30</u>	
Add: HCSO Monthly "D" Collections Report	<u>1279.00</u> ~~\$0.00~~ X9 ✓	
	<u>\$ 79517.09</u>	

PREPARED BY: DAISY ZARATE

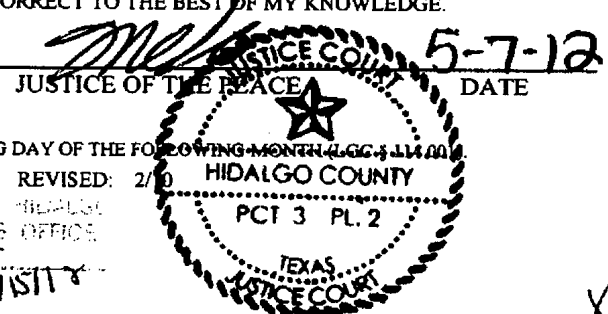
DATE PREPARED: 5-7-12

THIS REPORT HAS BEEN PERSONALLY REVIEWED BY ME & I CERTIFY IT TO BE TRUE & CORRECT TO THE BEST OF MY KNOWLEDGE.



THIS REPORT IS DUE IN THE OFFICE OF THE COUNTY AUDITOR BEFORE THE FIFTH (5TH) WORKING DAY OF THE FOLLOWING MONTH (L.G.C. § 114.002)
COUNTY AUDITOR'S FORM: RE-7P-03012

RECEIVED BY: THE HIDALGO COUNTY AUDITOR'S OFFICE
DATE: 5-15-12 5/15/12



**JUSTICE OF THE PEACE
MONTHLY FINES AND FEES COLLECTED
FOR THE MONTH OF: April-12**

Judge: ISMAEL "MELO" OCHOA
Precinct No. 3 Place No. 2

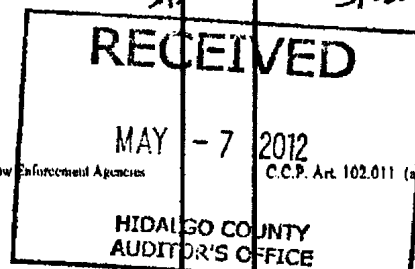
City: MISSION, TX
Hidalgo County, Texas

Part III: SUMMARY OF COLLECTIONS PAYABLE TO THE COUNTY TREASURER

PAGE 2 OF 2

Name of Fine, Fee, Court Cost	# Issued/ Filed	Statute Reference	Detail of Amt Collected	GL Acct No.	Amt. Collected
FINES:					35182.01
County Fines (Local Fine)		LGC 113.004, PC 12.23		1200-351-10-066-000-0-000	34,451.66
Texas Parks & Wildlife 85% Fine (State Fine)		TPWC 12.107		1100-207-20-000-012-0-000	85.00
No Safety Belt 50% Fine (State Fine)		TRC 545.412, 545.413		1100-207-20-000-028-0-000	213.03
Gross Weight 50% Fine (State Fine)		TRC Sec 621.506(g)		1100-207-20-000-013-0-000	107.98
School District 50% Fines		Educ. Code § 25.093 (d) 1 (A)		1100-207-30-000-009-0-000	150.00
LOCAL COURT COSTS AND FEES:					1049.85
Courthouse Security Adm. Fee (\$3)		C.C.P. Art. 102.017 (b)		1241-341-10-060-001-0-000	4,037.85
Courthouse Security Fund JP (\$1)		C.C.P. Art. 102.017		1245-341-10-066-000-0-000	344.86
Justice Court Technology Fund (\$4)		C.C.P. Art. 102.0173		1242-341-10-060-000-0-000	1393.79
Time Payment - @40% OF \$25.00 (\$10.00)		LGC 133.103 (d)		1100-341-10-060-001-0-000	62.11
Time Payment - @ 10% of \$25.00 (\$2.50)		LGC 133.103 (e)		1100-341-10-060-002-0-000	15.53
Administrative Local Transaction Fee (\$2)		C.C.P. Art. 102.072		1100-341-10-060-003-0-000	786.98
Motor Vehicle Adm. Fee (\$10-\$20) (Dismissal Fee for Exp. Dt.; Exp Insp. Cert; Exp Mv Reg.)		TRC Sec 548.605, 521.026, 502.407		1100-341-10-060-004-0-000	20.00
Special Fees					141.70
Deferred Disposition		C.C.P. Art. 45.051	131.70		
Administrative Fee - "Drivers Safety Course" (\$10)		C.C.P. Art. 45.051(f)	10.00		
Support of Judiciary Fund (\$60)		LGC 133.105		1100-341-10-060-009-0-000	206.85
Traffic Fee (\$3)		T.R.C. 542.403		1100-341-10-066-000-0-000	568.78
Child Safety (\$20-\$25)		C.C.P. Art. 102.014		1100-341-10-060-011-0-000	833.07
STATE COURT COSTS AND FEES:					
Criminal Justice Planning Fund C.C.P. (\$5)		C.C.P. Art. 102.051		1100-207-20-000-003-0-000	5.00
State General Revenue Fund (\$2.50)		C.C.P. Art. 102.015		1100-207-20-000-010-0-000	2.50
Law Enforcement Education Fund (____\$1, ____\$1.50, ____\$3.50)		Govt. Code Sec. 415.082		1100-207-20-000-011-0-000	1.50
Operators and Chauffeurs License Fund (\$75)		T.R.C. 601.192		1100-207-20-000-031-0-000	
Time Payment - @50% OF \$25.00 (\$12.50)		LGC 133.103 (b)		1100-207-20-000-005-0-000	77.64
Juvenile Crime and Delinquency Fund (____\$25, ____\$50)		C.C.P. Art. 102.075(m)		1100-207-20-000-007-0-000	0.50
Comprehensive Rehabilitation Fund (\$5)		C.C.P. Art. 102.082		1100-207-20-000-008-0-000	
Fugitive Apprehension Fund (\$5)		C.C.P. Art. 102.019 (a) 2		1100-207-20-000-009-0-000	10.00
Consolidated Court Costs Fund (\$17)		CCP Art. 102.075 (a) 1 LGC 133.102		1100-207-20-000-015-0-000	13971.92
Compensation Victims Of Crime Fund (____\$3, ____\$5, ____\$15, ____\$35)		C.C.P. Art. 56.55 (2) & (3)		1100-207-20-000-017-0-000	45.00
Judicial & Court Personnel Training Fund (____\$1, ____\$2)		Govt. Code Sec. 56.001 (b)		1100-207-20-000-027-0-000	3.00
Correctional Management Institute of Texas Fund (\$50)		CCP Art. 102.075		1100-207-20-000-029-0-000	
Indigent legal Services Fee-JP (\$2) 40		Govt. Code Sec. 101.141 (2)(B)		1100-207-20-000-004-0-000	504.00
State Traffic Fee- Subtitle C (\$30)		TRC Sec 542.4031		1100-207-20-000-035-0-000	5659.54
Jury Service Fee (\$4)		C.C.P. Art. 102.0045		1100-207-20-000-053-0-000	1387.79
Support of Judiciary Fund (\$5.40)		LGC 133.105		1100-207-20-000-054-0-000	1858.57
Birth Certificate Fee (\$1.80)		HSC 191.022(f)		1100-207-20-000-039-0-000	
Defensive Driving Record Fee (\$12)		C.C.P. Art. 45.0511 (e-1)		1100-207-20-000-057-0-000	
Indigent Defense Representation Fund (\$2)		LGC 133.107/ GC 102.023		1100-207-20-000-059-0-000	685.79
Moving Violation Fee (\$0.10)		C.C.P. Art. 102.022/GC		1100-207-20-000-061-0-000	18.12
Safety Seat Violation Fee (\$0.15)		TC 545.412 (b-1)		1100-207-20-000-062-0-000	0
ARREST/WARRANT FEES: STATE		C.C.P. Art. 102.011			
D.P.S. (____\$3, ____\$5, ____\$35, ____\$50)				1100-207-20-000-019-0-000	1333.96
T.A.B.C. (____\$3, ____\$5, ____\$35, ____\$50)				1100-207-20-000-020-0-000	
P.K.W.L. (____\$3, ____\$5, ____\$35, ____\$50)				1100-207-20-000-021-0-000	
ARREST/WARRANT/SERVICE FEES: COUNTY					
Sheriff Fees:		LGC 118.131		1100-342-10-060-001-0-000	330.00
Constable Fees:					
Precinct #1				1100-342-10-291-000-0-000	
Precinct #2				1100-342-10-292-000-0-000	70.00
Precinct #3				1100-342-10-293-000-0-000	7,450.00
Precinct #4				1100-342-10-294-000-0-000	250.00
Precinct #5				1100-342-10-295-000-0-000	
District Attorney Fees				1100-341-10-060-007-0-000	
Tax Assessor Fraud Investigators				1100-342-10-060-002-0-000	
School District Arrest Fee				1100-342-10-060-003-0-000	45.00
Fire Marshal Fee				1100-342-20-060-001-0-000	
Due to Others:					
Warrant Fees/Out of County Service Fees DTO: Law Enforcement Agencies		C.C.P. Art. 102.011 (a) 2 (A)		1100-207-30-000-003-0-000	
Due to Others- Refund-Overpayments				1100-202-00-000-012-0-000	1124.60
Due to Others				1100-202-00-000-012-0-000	
Restitution				1100-202-00-000-012-0-000	
Justice Fees (Local Fees)					
Small Claims Court Filing Fee (\$25)		LGC 118.121/118.122	375.00	1100-341-10-060-001-0-000	2180.00
Justice Court Filing Fee (\$25)		LGC 118.121/118.122	1,725.00		
Forcible Entry and Detainer Court Filing Fee (\$25)		LGC 118.121/118.122			
Transcript Fees (\$10)		LGC 118.121/118.123 (b)			
Abstract Fees (\$5)		LGC 118.121/118.123 (c)	60.00		
Writ Filing Fee (\$5)		LGC 118.121/118.123 (d)	20.00		
Issuing other Document (\$1 1st pg. .25 for each addtl' pg)		LGC 118.121/118.123 (e)			
Certified Copies of Court Papers (\$2 1st pg. .25 for each addtl' pg)		LGC 118.121			
Probable Cause Tow Hearing Fee (\$20)		LGC 101.141(a)		1100-341-10-060-001-0-000	
Birth Certificates (\$22 each \$9.20 local)		HSC 191.0045 (3)(d)		1100-341-10-060-001-0-000	
Death Certificates (\$20 each, each addtl' \$3)		HSC 191.0045 (3)(d)		1100-341-10-060-008-0-000	
Preservation of Vital Statistics Fee (\$1 each)		HSC Sec 191.0045 (h)			
Jury Fees (Civil \$5, Criminal \$3)		Rules of Civil Proc., Rule 544/ CCP 102.004		1100-341-10-060-006-0-000	

AUDITED BY: THE HIDALGO
COUNTY AUDITOR'S OFFICE
DATE: 5/8/12 5/15/12



TOTAL AMOUNT DUE TO THE COUNTY TREASURER \$ 46,819.79

THIS REPORT IS DUE IN THE OFFICE OF THE COUNTY AUDITOR BEFORE THE FIFTH (5TH) WORKING DAY OF THE FOLLOWING MONTH (LGC § 114.004)
COUNTY AUDITOR'S FORM: RE-JP-004 REVISED 2/2010

78,067.79
X

JUSTICE OF THE PEACE ISMAEL OCHOA
SCHEDULE OF ADJUSTMENTS
FOR THE PERIOD ENDING APRIL 30, 2012

PAGE 1 OF 1

LTE needs to be assessed.

Receipt #	Docket #	Name	Offense Description	Off. Date	CCC	CHS	CHSIP	CO	CRF	CSS	DPS	IDF	JCTF	JSF	LTF	MVF	SJFC	SJFS	SO	STF	TFC	TP	WF	CONST.3	FPREC32	Total
0025355J32	CR06-1866MO	ZAVALA, JUAN ANTO	OPEN CONTAINER OF AL	12/9/2006				317																50		367
0025095J32	CR10-1665MO	SILVA, ELVIA MARG	OPEN CONTAINER OF AL	10/26/2010				294																		294
0025292J32	T11-4739MO	VAZQUEZ, VICTOR A	SPEEDING (EXCEED PRI	9/3/2011				41.9														25			50	116.9
0025099J32	CR11-1621MO	VARGAS, RAMIRO	LITTERING ON ROADWAY	10/29/2011				80																		80
0025075J32	T11-6015MO	MEDINA, JUAN CARL	FAIL MAINTAIN FINANC	10/31/2011				100																		100
0025094J32	FTAI2-094MO	MENDOZA, RODOLFO	FAIL TO ATTEND SCHOO	12/13/2011				70																		70
0025090J32	FTAI2-090MO	GONZALEZ, YAUAIRA	FAIL TO ATTEND SCHOO	1/26/2012				282																		282

Due to type of offense, fine must be 50% CO and 50% CRF. Also, CSS should not have been assessed.

0025275J32	T10-2790MO	HUERTA, ELPIDIO J	ALLOW CHILD TO RIDE	6/13/2010				1	13.25	12.5	0.15	5	2	4	4	2	0.1	0.6	5.4		30	3			50	176
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Due to type of offense, county fine can not exceed \$50.

0025119J32	T11-2427MO	LUNA, JESUS ALFRE	NO SAFETY BELT	4/19/2011				1	60			5	2	4	4	2	0.1	0.6	5.4		30	3			50	210.1
0025398J32	T12-2036MO	ROMAN, MARTHA	NO SAFETY BELT	3/26/2012				1	51.9			5	2	4	4	2	0.1	0.6	5.4		30	3			50	152

As of September 28, 2011, CSS should no longer be assessed. Also, is judgment date correct? If correct, Time Payment should not have been assessed.

0025177J32	T11-5807MO	SANCHEZ, SARA	SAFETY SEAT CHILD PA	10/29/2011				1	12.5	12.5	0.15	5	2	4	4	2	0.1	0.6	5.4		30	3	25			150.25
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MVF needs to be assessed.

Receipt #	Docket #	Name	Offense Description	Off. Date	CCC	CHS	CHSJP	CO	CRF	CSS	DPS	IDF	JCTF	JSF	LTF	MVF	SJFC	SJFS	SO	STF	TFC	TP	WF	CONST.3	FPREC32	Total
0025185J32	T12-1534MO	LOZANO, JONATHAN	DROVE IN CENTER LANE	2/13/2012	40	3	1	49			5	2	4	4	2	0.6	5.4			30	3					149
0025175J32	T12-1573MO	MALDONADO, PEDRO	PASSED WHERE PROHIBI	2/16/2012	40	3	1	5			5	2	4	4	2	0.6	5.4			30	3					105
0025084J32	T12-1796MO	TREVINO, JOSE MIG	FAIL TO YIELD ROW OP	3/6/2012	40	3	1				5	2	4	4	2	0.6	5.4			30	3					100
0025277J32	T12-2171MO	ISLAS, TOMAS ACOS	PASS TO THE LEFT WHE	4/19/2012	40	3	1	500			2	4	4	4	2	0.6	5.4	5	30	3					600	

Fine can not exceed \$25 for the first offense (\$12.50 CO & \$12.50 CRF).

0025252J32	T12-1839MO	MEGALADO, LAURA	SAFETY SEAT CHILD PA	3/7/2012				1	12.65	12.5		5	2	4	4	2	0.1	0.6	5.4		30	3				125.25
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Due to type of offense, CRF should not have been assessed.

0025369J32	T12-1912MO	TUERINA, RAMIRO	NO SAFETY BELT	3/17/2012				1	25	25		5	2	4	4	2	0.1	0.6	5.4		30	3				150.1
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Bond List for Pct 3 Pl 2 as of April 30, 2012:

2010

Receipt Date	Docket #	Bond Amount
12/10/2010	T10-5277MO	<u>\$ 133.10</u>
		\$ 133.10

2011

Receipt Date	Docket #	Bond Amount
7/13/2011	T11-3734MO	\$ 153.10
7/13/2011	T11-3735MO	\$ 133.10
7/13/2011	T11-3736MO	<u>\$ 242.00</u>
		\$ 528.20
	TOTAL	<u>\$ 661.30</u>

COUNTY of HIDALGO

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



EDINBURG, TEXAS 78539

May 22, 2012

The Honorable Charlie Espinoza
Hidalgo County Justice of the Peace Pct. 4, Pl. 1
212 N. 12th Avenue
Edinburg, Texas 78541

Ref: Review of *Monthly Fines and Fees Report* and Supporting Documentation
For the month of April 2012

Dear Judge Espinoza:

We have conducted a limited scope review of the *Monthly Fines and Fees Report* and supporting documentation for the month of April 2012 pursuant to Local Government Code §115.002 (a), §115.002 (b), and Code of Criminal Procedure Article 103.011. The objective of the review was to determine whether fines, fees, and court costs collected were properly accounted and reported.

Scope:

The scope of our review was limited to collections reported by your office on the *Monthly Fines and Fees Report* for the month of April 2012. Our audit was not designed nor intended to be a detailed study of every relevant control system, procedure, or transaction. Accordingly, the opportunities for improvement presented in this report may not be all-inclusive of areas where improvement could be made.

The responsibility for establishing and maintaining a sound internal control system rests with management. The objectives of an internal control system are to provide management with reasonable, but not absolute, assurance that assets are safeguarded against loss from unauthorized use or theft, and that transactions are executed in accordance with management's authorization and recorded properly.

The purpose of this report is to furnish management independent, objective analyses, recommendations, and information concerning the area reviewed. The report should serve as a tool to help management discern and implement specific improvements.

Methodology:

In planning and performing our review, we reviewed applicable fines, fees, and court cost statutes and schedules. The following procedures were also performed:

- Reviewed receipts issued to determine if fines, fees, and court costs were allocated and reported in the proper amounts.
- Verified receipts issued followed a sequential order.
- Verified that procedures for voided receipts were properly followed.
- Reviewed *Cashier's Daily Close-Out Reports* (Close-Out report) and County Treasurer receipts to determine whether fees collected were properly accounted and deposited with the County Treasurer on a daily basis.
- Verified that the collections per the *Monthly Fines and Fees Report* agreed to total receipts issued and the deposits made with the County Treasurer.
- Reviewed the submittal dates of the *Monthly Fines and Fees Report* to the County Auditor's Office to determine if the report was received within five days after the last day of each month.
- Reviewed receipts, Close-Out reports, and *Monthly Fines and Fees Report* to verify proper completion.

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, 386TH D.C.

ADA SALINAS FLORES
JUDGE, 398TH D.C.

ISRAEL RAMON, JR.
JUDGE, 430TH D.C.

JESSE CONTRERAS
JUDGE, 448TH D.C.

Conclusion:

Total collections for the month of April 2012 were \$95,299.25. Based on the results of our review, we have concluded that fines, fees, and court costs were generally properly accounted and reported; however, the system of internal controls for the accounting and reporting of fines, fees, and court costs require improvement as noted in the following observations.

Observation No. 1:

We reviewed receipts issued during the month in review to determine whether fines, fees, and court costs collected were properly allocated and reported.

The results of our review revealed that 7 receipts contained errors in the allocation of fees, fines, and court costs. The Justice of the Peace staff was made aware of the necessary revisions and corrections were made prior to submitting the final *Monthly Fines and Fees Reports* to Commissioners Court for approval (see exhibit A).

There are numerous statutes that require Justices of the Peace to charge various fines, fees, and court costs for certain services and offenses. Fines, fees, and court costs must be allocated pursuant to State statutes and/or Commissioners Court approval.

Formal procedures have not been implemented to ensure that fines, fees, and court costs are properly allocated and reported. The County may be held liable to the State for failure to properly allocate and report fines, fees, and court costs.

Recommendation:

Management should develop and implement formal procedures to ensure that fines, fees, and court costs are properly allocated and reported. At a minimum, the following procedures should be implemented:

- Staff should be provided with training regarding the proper allocation of fines, fees, & court costs.
- Staff should review the allocation of fines, fees, & court costs before the official County receipt is issued.
- Access for setting up offense codes with the proper fines, fees, and court costs in *AbleTerm* should be limited to staff with adequate knowledge of the applicable allocation.
- Staff should ensure that the proper fines, fees, and court costs allocation, offense date, and judgment date are entered when a case is setup in *AbleTerm*.

Observation No. 2:

We noted during our review that a mail log is not being utilized to record payments received through the mail.

The County Auditor's Office requires that mail be opened and listed on a mail log on the same day it is received. If this is not possible, mail must be kept in a locked safe in a secure area overnight and opened the following business day. In addition, the employee responsible for verifying that an official County receipt was issued for each incoming mail-in payment must provide his/her signature on the mail log as acknowledgment of the verification.

Formal monitoring procedures were not in place to ensure mail-in payments were properly processed. This may result in the loss or misuse of County funds.

Recommendation:

Management should develop and implement formal monitoring procedures to ensure that mail-in payments are properly processed. At a minimum, the procedures noted above should be implemented.

Observation No. 3:

We noted during our review that 3 cash bonds posted by defendants who failed to appear before the Justice of the Peace were not forfeited (liquidated) by the 10th workday following the date of their release from jail. The bonds were received between July 20, 2011 through October 19, 2011(see exhibit B).

Code of Criminal Procedure Article 45.044 9a) (2) states "A justice or judge may enter a judgment of conviction and forfeit a cash bond posted by the defendant in satisfaction of the defendant's fine and cost if the defendant fails to appear according to the terms of the defendant's release". Pursuant to the terms of the cash bond, the defendant must appear before the Justice of the Peace by the 10th workday following the date of their release from jail. If the defendant fails to appear, the Justice of the Peace may declare the cash bond

HIDALGO COUNTY DISTRICT JUDGES

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JUDGE, 52ND D.C.

RODOLFO DELGADO
JUDGE, 53RD D.C.

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JUDGE, 139TH D.C.

ROSE GUERRA REYNA
JUDGE, 206TH D.C.

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JUDGE, 273RD D.C.

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OVERSEER

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JUDGE, 388TH D.C.

aida SALINAS FLORES
JUDGE, 394TH D.C.

ISRAEL RAMON, JR.
JUDGE, 430TH D.C.

JESSE CONTRERAS
JUDGE, 448TH D.C.

forfeited, enter a judgment of guilty, assess a fine, and apply the cash bond to the payment of the imposed judgment.

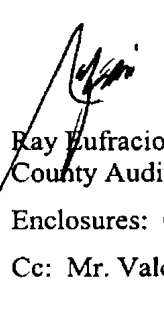
Formal monitoring procedures were not in place to ensure that bonds posted by defendants who failed to appear before the Justice of the Peace were forfeited by the 10th workday following the date of their release from jail. This may result in the misuse of County funds.

Recommendation:

Management should develop and implement formal monitoring procedures to ensure that bonds posted by defendants who fail to appear before the Justice of the Peace are forfeited by the 10th workday following the date of their release from jail.

Please provide written management responses to the observations noted above by May 31, 2012. If you should have any questions or would like to schedule a meeting to discuss the above noted observations, please do not hesitate to contact Marissa Castillo, Internal Auditor I, at 318-2511 ext. 4650, Yvonne Torres, Revenue Audit Supervisor, at ext. 4642, Arcy B. Duran, CPA, Director of Audit, at ext. 4645 or me at ext. 4604.

Sincerely,



Ray Eufrazio, CPA
County Auditor

Enclosures: Copies of the *Monthly Fines and Fees Report* and Monthly Adjustments

Cc: Mr. Valde Guerra, Commissioners Court Executive Officer

HIDALGO COUNTY DISTRICT JUDGES

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JUDGE, 430TH D.C.

JESSE CONTRERAS
JUDGE, 449TH D.C.

JUSTICE OF THE PEACE
MONTHLY FINES AND FEES COLLECTED
FOR THE MONTH OF: April-12

Judge: **CHARLIE ESPINOZA**
Precinct No. 4 Place No. 1

PBC

City: **EDINBURG, TX**
Hidalgo County, Texas

Part I: RECAP OF AMOUNT PAYABLE TO THE COUNTY TREASURER

TOTAL CASH COLLECTED	(Receipts #s) <u>59298J41</u>	THRU	<u>60090J41</u>	<u>95299.25</u>
	(Control #s) <u>2526734</u>	THRU	<u>2528608</u>	\$ <u>94,918.25</u>
Sheriff's "D" Report	(Receipt #s) <u>10346541</u>	THRU	<u>10350541</u>	<u>X10-82</u>
	(Control #s)	THRU		
LESS: DUE AS REFUNDS				\$
Overpayment				
COST ON DEPOSIT				<u>1384.10 X7 ✓</u>
ADD: COST ON DEPOSIT LIQUIDATED				<u>1384.10 X7 ✓</u>
AMOUNT OWED TO COUNTY (Should Match Amt in Part III)				<u>95,299.25</u>
				\$ <u>94,918.25</u> X3 X11 X
				<u>97,133.25</u> ✓
				\$ <u>94,918.25</u>
Less: Total amount of remittances to County Treasurer (From Part II)				<u>(1834.00) X4-u ✓</u>
Total funds due to County Treasurer (Overtransfer Made to Co Treas.)				

Part II: REMITTANCES MADE TO THE COUNTY TREASURER

DESCRIPTION	AMOUNT	RECEIPT NO.
Total Collections for the Month (See Schedule of Receipts & Deposits)	\$ <u>94,918.25</u> B1 ✓	
Add: Previous Month's Bond Overtransfer	<u>1834.00</u>	
Add: HCSO Monthly "D" Collections Report	<u>381.00</u> ~~80.00~~ X9 ✓	
	<u>97,133.25</u>	
	\$ <u>94,918.25</u>	

PREPARED BY: Alvin Ortiz

DATE PREPARED: 5/4/12

THIS REPORT HAS BEEN PERSONALLY REVIEWED BY ME & I CERTIFY IT TO BE TRUE & CORRECT TO THE BEST OF MY KNOWLEDGE.

Charlie Espinoza
JUSTICE OF THE PEACE

5-4-12
DATE

RECEIVED

THIS REPORT IS DUE IN THE OFFICE OF THE COUNTY AUDITOR BEFORE THE FIFTH (5TH) WORKING DAY OF THE FOLLOWING MONTH (LGC § 114.001).
COUNTY AUDITOR'S FORM JP-004

HIDALGO COUNTY
AUDITOR'S OFFICE

AUDITED BY: THE HIDALGO
COUNTY AUDITOR'S OFFICE

REVISED: 2/2010

5-18-12 5/18/12

X2

**JUSTICE OF THE PEACE
MONTHLY FINES AND FEES COLLECTED
FOR THE MONTH OF: April-12**

Judge: CHARLIE ESPINOZA
Precinct No. 4 Place No. 1

City: EDINBURG, TX
Hidalgo County, Texas

PBC

Part III: SUMMARY OF COLLECTIONS PAYABLE TO THE COUNTY TREASURER

PAGE 2 OF 2

Name of Fine, Fee, Court Cost	# Issued/ Filed	Statute Reference	Detail of Am Collected	GL Acct No.	Amt. Collected
FINES:					28,591.00
County Fines (Local Fine)		LGC 113.004, PC 12.23		1200-351-10-067-000-0-000	28,591.00
Texas Parks & Wildlife 85% Fine (State Fine)		TPWC 12.107		1100-207-20-000-012-0-000	
No Safety Belt 50% Fine (State Fine)		TRC 545.412, 545.413		1100-207-20-000-028-0-000	525.75
Gross Weight 50% Fine (State Fine)		TRC Sec 621.506(a)		1100-207-20-000-013-0-000	0
School District 50% Fines		Educ. Code § 25.093 (d) 1 (A)		1100-207-30-000-010-0-000	19.00
LOCAL COURT COSTS AND FEES:					
Courthouse Security Adm. Fee (\$3)		C.C.P. Art. 102.017 (b)		1241-341-10-060-001-0-000	1679.52
Courthouse Security Fund JP (\$1)		C.C.P. Art. 102.017		1245-341-10-067-000-0-000	553.80
Justice Court Technology Fund (\$4)		C.C.P. Art. 102.0173		1242-341-10-060-000-0-000	2239.35
Time Payment - @40% OF \$25.00 (\$10.00)		LGC 133.103 (d)		1100-341-10-060-001-0-000	30.00
Time Payment - @ 10% of \$25.00 (\$2.50)		LGC 133.103 (d)		1100-341-10-060-002-0-000	7.50
Administrative Local Transaction Fee (\$2)		C.C.P. Art. 102.072		1100-341-10-060-003-0-000	1181.60
Motor Vehicle Adm. Fee (\$10-\$20) (Minimum Fee for Exp. DL; Exp. Insp. Cert; Exp. Mv. Reg)		TRC Sec 548.605, 521.026, 502.407		1100-341-10-060-004-0-000	590.00
Special Fees					
Deferred Disposition		C.C.P. Art. 45.051		1100-341-10-067-000-0-000	2804.50
Administrative Fee - "Drivers Safety Course" (\$10)		C.C.P. Art. 45.051(f)			
Support of Judiciary Fund (\$60)		LGC 133.105		1100-341-10-060-009-0-000	332.24
Traffic Fee (\$3)		T.R.C. 542.403		1100-341-10-067-000-0-000	946.57
Child Safety (\$20-\$25)		C.C.P. Art. 102.014		1100-341-10-060-011-0-000	240.00
STATE COURT COSTS AND FEES:					
Criminal Justice Planning Fund C.C.P. (\$5)		C.C.P. Art. 102.051		1100-207-20-000-003-0-000	
State General Revenue Fund (\$2.50)		C.C.P. Art. 102.015		1100-207-20-000-010-0-000	
Law Enforcement Education Fund (\$1, \$1.50, \$3.50)		Govt. Code Sec. 415.082		1100-207-20-000-011-0-000	
Operators and Chauffeurs License Fund (\$75)		T.R.C. 601.192		1100-207-20-000-031-0-000	
Time Payment - @50% OF \$25.00 (\$12.50)		LGC 133.103 (b)		1100-207-20-000-005-0-000	37.50
Juvenile Crime and Delinquency Fund (\$25, \$50)		C.C.P. Art. 102.075(m)		1100-207-20-000-007-0-000	1.00
Comprehensive Rehabilitation Fund (\$5)		C.C.P. Art. 102.082		1100-207-20-000-008-0-000	
Fugitive Apprehension Fund (\$5)		C.C.P. Art. 102.019 (a) 2		1100-207-20-000-009-0-000	10.00
Consolidated Court Costs Fund (\$17)		CCP 102.075 (a) 3/ LGC 133.102		1100-207-20-000-015-0-000	22947.47
Compensation Victims Of Crime Fund (\$3, \$5, \$15, \$35)		C.C.P. Art. 56.55 (2) & (3)		1100-207-20-000-017-0-000	30.00
Judicial & Court Personnel Training Fund (\$1, \$2)		Govt. Code Sec. 56.001 (b)		1100-207-20-000-027-0-000	4.00
Correctional Management Institute of Texas Fund (\$50)		CCP Art. 102.075		1100-207-20-000-029-0-000	1.00
Indigent legal Services Fee-JP (\$246)		Govt. Code Sec. 101.141(2)(B)		1100-207-20-000-004-0-000	726.00
State Traffic Fee- Subtitle C (\$30)		TRC Sec 542.4031		1100-207-20-000-035-0-000	9465.62
Jury Service Fee (\$4)		C.C.P. Art. 102.0045		1100-207-20-000-053-0-000	2215.29
Support of Judiciary Fund (\$5.40)		LGC 133.105		1100-207-20-000-054-0-000	2946.66
Birth Certificate Fee (\$1.00)		HSC 191.022(f)		1100-207-20-000-039-0-000	
Defensive Driving Record Fee (\$12)		C.C.P. Art. 45-0511 (c-1)		1100-207-20-000-057-0-000	
Indigent Defense Representation Fund		LGC 133.107 GC 102.023		1100-207-20-000-059-0-000	1063.64
Moving Violation Fee (\$0.10)		C.C.P. Art. 102.022/GC		1100-207-20-000-061-0-000	26.07
Safety Seat Violation Fee (\$0.15)		TC 545.412 (b-1)		1100-207-20-000-062-0-000	
ARREST/WARRANT FEES: STATE		C.C.P. Art. 102.011			
D.P.S. (\$3, \$5, \$35, \$50)				1100-207-20-000-019-0-000	2406.30
T.A.B.C. (\$3, \$5, \$35, \$50)				1100-207-20-000-020-0-000	
P.K.W.L. (\$3, \$5, \$35, \$50)				1100-207-20-000-021-0-000	10.00
Texas Comptrollers Criminal Investigators				1100-207-20-000-060-0-000	
ARREST/WARRANT/SERVICE FEES: COUNTY					
Sheriff Fees:				1100-342-10-060-001-0-000	87.92
Constable Fees:					
Precinct #1				1100-342-10-291-000-0-000	70.00
Precinct #2				1100-342-10-292-000-0-000	270.00
Precinct #3				1100-342-10-293-000-0-000	
Precinct #4				1100-342-10-294-000-0-000	10,375.00
Precinct #5				1100-342-10-295-000-0-000	
District Attorney Fees				1100-341-10-060-007-0-000	
Tax Assessor Fraud Investigators				1100-342-10-060-002-0-000	
School District Arrest Fee				1100-342-10-060-003-0-000	55.00
Fire Marshal Fee				1100-342-20-060-001-0-000	
Due to Others					
Warrant Fees/Out of County Service Fees DTO:		C.C.P. Art. 102.011 (a) (A)		1100-207-30-000-003-0-000	
Refund - Overpayments				1100-202-00-000-013-0-000	75.00
Due to Others				1100-202-00-000-013-0-000	
Restitution				1100-202-00-000-013-0-000	
Justice Fees (Local Fees)					
Small Claims Court Filing Fee (\$25)		LGC 118.121/118.122	375.00	1100-341-10-060-001-0-000	3,190.00
Justice Court Filing Fee (\$25)		LGC 118.121/118.122	2,650.00		
Forcible Entry and Detainer Court Filing Fee (\$25)		LGC 118.121/118.122			
Transcript Fees (\$10)		LGC 118.121/118.123 (b)			
Abstract Fees (\$5)		LGC 118.121/118.123 (c)	95.00		
Writ Filing Fee (\$5)		LGC 118.121/118.123 (d)	45.00		
Issuing other Document (\$1 1st pg., .25 for each add'l pg.)		LGC 118.121/118.123 (e)	5.00		
Certified Copies of Court Papers (\$2 1st pg., .25 for each add'l pg.)		LGC 118.121			
Probable Cause Tow Hearing Fee (\$20)		LGC 101.141(a)4	20.00		
Birth Certificates (\$22 each \$9.20 local)		HSC 191.0045 (3)(d)		1100-341-10-060-001-0-000	
Death Certificates (\$20 each, each add'l \$3)		HSC 191.0045 (3)(d)		1100-341-10-060-001-0-000	122.00
Preservation of Vital Statistics Fee (\$1 each)		HSC Sec 191.0045 (b)		1100-341-10-060-008-0-000	18.00
Jury Fees (Civil \$5, Criminal \$3)		Rules of Civil Proc., Rule 544/ CCP 102.004		1100-341-10-060-006-0-000	5.00

TOTAL AMOUNT DUE TO THE COUNTY TREASURER: \$

THIS REPORT IS DUE IN THE OFFICE OF THE COUNTY AUDITOR BEFORE THE FIFTH (5TH) WORKING DAY OF THE FOLLOWING MONTH (LGC § 114.001) **95,299.25**

COUNTY AUDITOR'S FORM: RE-JP-JHM

REVISED 2/2010

RECEIVED

MAY - 7 2012

HIDALGO COUNTY
AUDITOR'S OFFICE

Law Enforcement Agencies

NOTED BY COUNTY CLERK
5-18-12
ne HONORARY
CLERK'S OFFICE
43
5/18/12

2x2 X1

X3

JUSTICE OF THE PEACE CHARLIE ESPINOZA
SCHEDULE OF ADJUSTMENTS
FOR THE PERIOD ENDING APRIL 30, 2012

PAGE 1 OF 1

SJFS should be \$5.40 and IDF needs to be assessed.

Receipt #	Docket #...	Offense Description	Off. Date	CCC	CHS	CHSIP	CO	CRF	DD	DPS	DTOREF	IDF	JCTF	JSF	LTF	MCWV	MVF	SJFC	SJFS	SO	STF	TFC	FPREC41	Total
0059418/41	E08-01-898	OPEN CONTAINER OF AL	1/5/2008	40	3	1	212			5			4	4	4	2		0.6	3.4				50	325

Was reason for REFUND entered into the Events on Able Term?

0059421/41	E09-06-381	UNRESTRAINED CHILD U	5/28/2009	40	3	1	25	25		5	75	2	4	4	2			0.6	5.4		30	3	50	275
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MVF should NOT have been assessed.

0059952/41	E12-04-1007	SPEEDING (EXCEED PRI	7/12/2009	40	3	1	499-9			5		2	4	4	2		0.1	0.6	5.4		30	3	600
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STF and TFC should not have been assessed.

0059512/41	E12-04-1028	ASSAULT CLASS C	3/22/2012	40	3	1	27					2	4	4	2			0.6	5.4	5	30	3	127
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Where did offense occur? If offense occurred within 20 miles of an international border, entire fine is retained by the county. If offense did not occur within 20 miles of an international border, 50% of the fine must be remitted to the state.

0059776/41	E12-04-43	OVER GROSS WEIGHT (O	3/23/2012	40	3	1	150			5		2	4	4	2			0.6	5.4				367
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MVF needs to be assessed.

0059515/41	E12-04-246	ILLEGAL PASS ON RIGH	3/31/2012	40	3	1	25			5		2	4	4	2			0.6	5.4		30	3	125
0059339/41	E12-04-63	FAIL TO PASS TO LEFT	4/1/2012	40	3	1	53			5		2	4	4	2			0.6	5.4		30	3	153
0059368/41	E12-04-104	FAIL TO MERGE LEFT-P	4/2/2012	40	3	1		25		5		2	4	4	2			0.6	5.4		30	3	125

STF, TFC, and MVF need to be assessed.

0059909/41	E10-03-14	DEFECTIVE SPEEDOMETE	2/27/2010	40	3	1	83			5		2	4	4	2			0.6	5.4				150
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Bond List for Pct 4 Pl 1 as of April, 2012:

2011

Receipt Date	Docket #	Bond Amount
7/20/2011	E11-07-667	\$ 167.00
7/21/2011	E11-07-12	\$ 167.00
10/19/2011	E98-01-767	<u>\$ 1,500.00</u>
TOTAL		<u>\$ 1,834.00</u>

COUNTY OF HIDALGO

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



EDINBURG, TEXAS 78539

May 29, 2012

The Honorable Homero A. Jasso
Hidalgo County Justice of the Peace Pct. 4, Pl. 2
224 N. 12th Ave.
Edinburg, Texas 78539

Ref: Review of *Monthly Fines and Fees Report* and Supporting Documentation
For the month of April 2012

Dear Judge Jasso:

We have conducted a limited scope review of the *Monthly Fines and Fees Report* and supporting documentation for the month of April 2012 pursuant to Local Government Code §115.002 (a), §115.002 (b), and Code of Criminal Procedure Article 103.011. The objective of the review was to determine if fines, fees, and court costs collected were properly accounted and reported.

Scope:

The scope of our review was limited to collections reported by your office on the *Monthly Fines and Fees Report* for the month of April 2012. Our review was not designed nor intended to be a detailed study of every relevant control system, procedure, or transaction. Accordingly, the opportunities for improvement presented in this report may not be all-inclusive of areas where improvement could be made.

The responsibility for establishing and maintaining a sound internal control system rests with management. The objectives of an internal control system are to provide management with reasonable, but not absolute, assurance that assets are safeguarded against loss from unauthorized use or theft, and that transactions are executed in accordance with management's authorization and recorded properly.

The purpose of this report is to furnish management independent, objective analyses, recommendations, and information concerning the area reviewed. The report should serve as a tool to help management discern and implement specific improvements.

Methodology:

In planning and performing our review, we reviewed applicable fines, fees, and court cost statutes and schedules. The following procedures were also performed:

- Reviewed receipts issued to determine if fines, fees, and court costs were allocated and reported in the proper amounts.
- Verified receipts issued followed a sequential order.
- Verified that procedures for voided receipts were properly followed.
- Reviewed *Cashier's Daily Close-Out Reports* and County Treasurer receipts to determine if fees collected were properly accounted and deposited with the County Treasurer on a daily basis.
- Verified that the collections per the *Monthly Fines and Fees Report* agreed to total receipts issued and the deposits made with the County Treasurer.
- Reviewed the submittal dates of the *Monthly Fines and Fees Report* to the County Auditor's Office to determine if the reports were received within 5 days after the last day of each month.
- Reviewed receipts, Close-Out reports, *Schedule of Receipts and Deposits*, and *Monthly Fines and Fees Report* to verify proper completion.

HIDALGO COUNTY DISTRICT JUDGES

RICARDO P. RODRIGUEZ, JR.
JUDGE, 12th 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, 391st D.C.

ADA SALINAS FLORES
JUDGE, 396th D.C.

ISRAEL RAMON, JR.
JUDGE, 430th D.C.

JESSE CONTRERAS
JUDGE, 448th D.C.

Conclusion:

Total collections for the month of April 2012 were \$20,143.35. Based on the results of our review, we have concluded that fines, fees, and court costs were generally properly accounted and reported; however, the system of internal controls for the accounting and reporting of fines, fees, and court costs require improvement as noted in the following observation.

Observation No. 1:

We reviewed all receipts for the month in review to determine whether fines, fees, and court costs collected were properly allocated and reported.

The results of our review revealed that 7 receipts contained errors in the allocation of fees, fines, and court costs. The Justice of the Peace staff was made aware of the necessary revisions and corrections were made prior to submitting the final *Monthly Fines and Fees Report* to Commissioners Court for approval (see Exhibit A).

There are numerous statutes that require Justices of the Peace to charge various fines, fees, and court costs for certain services and offenses. Fines, fees, and court costs must be allocated pursuant to State statutes and/or Commissioners Court approval.

Formal procedures have not been implemented to ensure that fines, fees, & court costs are properly allocated & reported. The County may be held liable to the State for failure to properly allocate & report fines, fees, & court costs.

Recommendation:

Management should develop and implement formal procedures to ensure that fines, fees, and court costs are properly allocated and reported. At a minimum, the following procedures should be implemented:

- Staff should be provided with training regarding the proper allocation of fines, fees, and court costs.
- Staff should review the allocation of fines, fees, and court costs before the official County receipt is issued.
- Access for setting up offense codes with the proper fines, fees, and court costs in *AbleTerm* should be limited to staff with adequate knowledge of the applicable allocation.
- Staff should ensure that the proper fines, fees, and court costs allocation, offense date, and judgment date are entered when a case is setup in *AbleTerm*.

Observation No. 2:

We noted during our review that 11 cash bonds posted by defendants who failed to appear before the Justice of the Peace were not forfeited (liquidated) by the 10th workday following the date of their release from jail. The bonds received were dated November 10, 2011 through April 13, 2012 (see Exhibit B).

Code of Criminal Procedure Article 45.044 9a) (2) states "A justice or judge may enter a judgment of conviction and forfeit a cash bond posted by the defendant in satisfaction of the defendant's fine and cost if the defendant fails to appear according to the terms of the defendant's release". Pursuant to the terms of the cash bond, the defendant must appear before the Justice of the Peace by the 10th workday following the date of their release from jail. If the defendant fails to appear, the Justice of the Peace may declare the cash bond forfeited, enter a judgment of guilty, assess a fine, and apply the cash bond to the payment of the imposed judgment.

Formal monitoring procedures were not in place to ensure that bonds posted by defendants who failed to appear before the Justice of the Peace were forfeited by the 10th workday following the date of their release from jail. This may result in the misuse of County funds.

Recommendation:

Management should develop and implement formal monitoring procedures to ensure that bonds posted by defendants who fail to appear before the Justice of the Peace are forfeited by the 10th workday following the date of their release from jail.

Please provide written management response to the observations noted above by June 8, 2012. If you should have any questions or would like to schedule a meeting to discuss the above noted observations,

HIDALGO COUNTY DISTRICT JUDGES

RICARDO P. RODRIGUEZ, JR. JUDGE, 12 th D.C.	RODOLFO DELGADO JUDGE, 13 th D.C.	J. R. "BOBBY" FLORES JUDGE, 13 th D.C.	ROSE GUERRA REYNA JUDGE, 20 th D.C.	JUAN R. PARTIDA JUDGE, 27 th D.C.	MARIO E. RAMIREZ, JR. JUDGE, 32 nd D.C.	NOE GONZALEZ JUDGE, 37 th D.C. OVERSEER	LETICIA LOPEZ JUDGE, 38 th D.C.	AIDA SALINAS FLORES JUDGE, 39 th D.C.	ISRAEL RAMON, JR. JUDGE, 43 rd D.C.	JESSE CONTRERAS JUDGE, 44 th D.C.
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please do not hesitate to contact Marissa Castillo, Internal Auditor I, at 318-2511 ext. 4650, Yvonne Torres, Revenue Audit Supervisor, at ext. 4642, Arcy B. Duran, CPA, Director of Audit, at ext. 4645, or me at ext. 4604.

Respectfully,



Ray Enfracio, CPA
County Auditor

Enclosures: Copies of *Monthly Fines and Fees Report*, Monthly Adjustments, and Bond List

Cc: Mr. Valde Guerra, Commissioners Court Executive Officer

HIDALGO COUNTY DISTRICT JUDGES

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

RODOLFO DELGADO
JUDGE, 93RD D.C.

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aida salinas flores
JUDGE, 398TH D.C.

ISRAEL RAMON, JR.
JUDGE, 430TH D.C.

JESSE CONTRERAS
JUDGE, 449TH D.C.

**JUSTICE OF THE PEACE
MONTHLY FINES AND FEES COLLECTED
FOR THE MONTH OF: April-12**

Judge: **Homero A. Jasso**
Precinct No. **4** Place No. **2**

PBC

City: **EDINBURG, TX**
Hidalgo County, Texas

Part I: RECAP OF AMOUNT PAYABLE TO THE COUNTY TREASURER

TOTAL CASH COLLECTED	(Receipts #s) <u>19712J42</u>	THRU <u>19853J42</u>	<u>\$ 20,143.35</u>
	(Control #s) <u>2426250</u>	THRU <u>2426412A</u>	<u>\$ 49,444.35</u>
Sheriff's "D" Report	(Receipt #s) <u>19899742</u>	<u>19901542</u>	
	(Control #s) _____	_____	
LESS: DUE AS REFUNDS \$ -			
Overpayment _____			
COST ON DEPOSIT 1113.00 - 926.00 X7 ✓			
ADD: COST ON DEPOSIT LIQUIDATED 187.00 X7 ✓			
INTEREST EARNED ON BANK ACCOUNT -			
AMOUNT OWED TO COUNTY (Should Match Amt in Part III)			
			<u>\$ 19,217.35</u>
			<u>\$ 49,444.35</u>
Less: Total amount of remittances to County Treasurer (From Part II)			<u>\$ 21,962.35</u>
Total funds due to County Treasurer (Overtransfer Made to Co Treas.)			<u>\$ 2745.00</u> ~~(926.00)~~ X4-a ✓

Part II: REMITTANCES MADE TO THE COUNTY TREASURER

DESCRIPTION	AMOUNT	RECEIPT NO.
Total Collections for the Month (See Schedule of Receipts & Deposits)	\$ 19,444.35 B1	
Add: Interest Earned and Paid to County Treasurer	\$ -	
Add: Previous Month's Bond Overtransfer	1819.00 \$0.00	
Add: HCSO Monthly "D" Collections Report	1699.00 \$0.00 X9	
	<u>\$ 21,962.35</u>	
	<u>\$ 49,444.35</u>	

PREPARED BY: [Signature]

DATE PREPARED: 5/1/2012

THIS REPORT HAS BEEN PERSONALLY REVIEWED BY ME & I CERTIFY IT TO BE TRUE & CORRECT TO THE BEST OF MY KNOWLEDGE.

RECEIVED

MAY - 7 2012

THIS REPORT IS DUE IN THE OFFICE OF THE COUNTY AUDITOR BEFORE THE FIFTH (5TH) WORKING DAY OF THE FOLLOWING MONTH (LGC § 114.001).
COUNTY AUDITOR'S FORM: RE-JP-004

HIDALGO COUNTY
AUDITOR'S OFFICE

AUDITED BY: THE HIDALGO
COUNTY AUDITOR'S OFFICE

DATE: 5/21/12 5/2012

REVISED: 2/2010

X2

**JUSTICE OF THE PEACE
MONTHLY FINES AND FEES COLLECTED
FOR THE MONTH OF: April-12**

Judge: Homero A. Jasso
Precinct No. 4 Place No. 2

City: EDINBURG, TX
Hidalgo County, Texas

Part III: SUMMARY OF COLLECTIONS PAYABLE TO THE COUNTY TREASURER

PAGE 2 OF 2

Name of Fine, Fee, Court Cost	# Issued/ Filed	Statute Reference	Detail of Amt Collected	GL Acct No.	Amt. Collected
FINES:					
County Fines (Local Fine)		LGC 113.004, PC 12.23		1200-351-10-000-000-0000	6339.65
Texas Parks & Wildlife 85% Fine (State Fine)		TPWC 12.107		1100-207-20-000-012-0-000	
No Safety Belt 50% Fine (State Fine)		TRC 545.412, 545.413		1100-207-20-000-028-0-000	100.05
Gross Weight 50% Fine (State Fine)		TRC Sec 621.506(g)		1100-207-20-000-013-0-000	
School District 50% Fines		Educ. Code § 25.093 (d) 1 (A)		1100-207-30-000-011-0-000	106.50
LOCAL COURT COSTS AND FEES:					
Courthouse Security Adm. Fee(\$3)		C.C.P. Art. 102.017 (b)		1241-341-10-060-001-0-000	230.87
Courthouse Security Fund JP (\$1)		C.C.P. Art. 102.017		1245-341-10-060-000-0-000	46.40
Justice Court Technology Fund (\$4)		C.C.P. Art. 102.0173		1242-341-10-060-000-0-000	307.81
Time Payment - @40% OF \$25.00 (\$10.00)		LGC 133.103 (d)		1100-341-10-060-001-0-000	20.00
Time Payment - @ 10% of \$25.00 (\$2.50)		LGC 133.103 (c)		1100-341-10-060-002-0-000	7.50
Administrative Local Transaction Fee (\$2)		C.C.P. Art. 102.072		1100-341-10-060-003-0-000	167.91
Motor Vehicle Adm. Fee (\$10-\$20) (Optional Fee for Exp. DL; Exp Inap. Cert. Exp Mv Reg. Special Fees)		TRC Sec 548.605, 521.026, 502.407		1100-341-10-060-004-0-000	80.00
Deferred Disposition		C.C.P. Art. 45.051	254.70	1100-341-10-060-005-0-000	254.70
Administrative Fee - "Drivers Safety Course" (\$10)		C.C.P. Art. 45.0511(f)	261.30		
Support of Judiciary Fund (\$5.60)		LGC 133.105		1100-341-10-060-009-0-000	39.96
Traffic Fee (\$3)		T.R.C. 542.403		1100-341-10-060-000-0-000	105.07
Child Safety (\$20-\$25)		C.C.P. Art. 102.014		1100-341-10-060-011-0-000	120.00
STATE COURT COSTS AND FEES:					
Criminal Justice Planning Fund C.C.P. (\$5)		C.C.P. Art. 102.051		1100-207-20-000-003-0-000	
State General Revenue Fund (\$2.50)		C.C.P. Art. 102.015		1100-207-20-000-010-0-000	
Law Enforcement Education Fund (____\$1, ____\$1.50, ____\$3.50)		Govt. Code Sec. 415.082		1100-207-20-000-011-0-000	
Operators and Chauffeurs License Fund (\$75)		T.R.C. 601.192		1100-207-20-000-031-0-000	
Time Payment - @50% OF \$25.00 (\$12.50)		LGC 133.103 (b)		1100-207-20-000-005-0-000	37.50
Juvenile Crime and Delinquency Fund (____\$25, ____\$50)		C.C.P. Art. 102.075(m)		1100-207-20-000-007-0-000	1.74
Comprehensive Rehabilitation Fund (\$5)		C.C.P. Art. 102.082		1100-207-20-000-008-0-000	
Fugitive Apprehension Fund (\$5)		C.C.P. Art. 102.019 (a) 2		1100-207-20-000-009-0-000	17.40
Consolidated Court Costs Fund (\$17)		CCP 102.075 (a) 3/ LGC 133.102		1100-207-20-000-015-0-000	2918.62
Compensation Victims Of Crime Fund (____\$3, ____\$5, ____\$15, ____\$35)		C.C.P. Art. 56.55 (2) & (3)		1100-207-20-000-017-0-000	52.22
Judicial & Court Personnel Training Fund (____\$1, ____\$2)		Govt. Code Sec. 56.001 (b)		1100-207-20-000-027-0-000	6.97
Correctional Management Institute of Texas Fund (\$5.00)		CCP Art. 102.075		1100-207-20-000-029-0-000	1.74
Indigent legal Services Fee-JP (\$6)	33	Govt. Code Sec. 101.141 (2)(B)		1100-207-20-000-004-0-000	198.00
State Traffic Fee- Subtitle C (\$30)		TRC Sec 542.4031		1100-207-20-000-035-0-000	1,050.56
Jury Service Fee (\$4)		C.C.P. Art. 102.0045		1100-207-20-000-053-0-000	282.42
Support of Judiciary Fund (\$5.40)		LGC 133.105		1100-207-20-000-054-0-000	325.40
Birth Certificate Fee (\$1.80)		HSC 191.022(f)		1100-207-20-000-039-0-000	
Defensive Driving Record Fee (\$12)		C.C.P. Art. 45.0511(e-1)		1100-207-20-000-057-0-000	
Indigent Defense Representation Fund (\$2)		LGC 113.107/ GC 102.023		1100-207-20-000-059-0-000	98.96
Moving Violation Fee (\$0.10)		C.C.P. Art. 102.022/GC		1100-207-20-000-061-0-000	2.00
Safety Seat Violation Fee (\$0.15)		TC 545.412 (b-1)		1100-207-20-000-062-0-000	0.30
ARREST /WARRANT FEES: STATE		C.C.P. Art. 102.011		1100-207-20-000-019-0-000	254.42
D.P.S. (____\$3, ____\$5, ____\$35, ____\$50)				1100-207-20-000-020-0-000	10.00
T.A.B.C. (____\$3, ____\$5, ____\$35, ____\$50)				1100-207-20-000-021-0-000	
P.K.W.L. (____\$3, ____\$5, ____\$35, ____\$50)					
ARREST /WARRANT/SERVICE FEES: COUNTY					
Sheriff Fees:					
Constable Fees:					
Precinct #1				1100-342-10-060-001-0-000	60.35
Precinct #2				1100-342-10-291-000-0-000	
Precinct #3				1100-342-10-292-000-0-000	200.00
Precinct #4				1100-342-10-293-000-0-000	
Precinct #5				1100-342-10-294-000-0-000	4457.50
District Attorney Fees				1100-342-10-295-000-0-000	70.00
Tax Assessor Fraud Investigators				1100-341-10-060-007-0-000	
School District Arrest Fee				1100-342-10-060-002-0-000	
Fire Marshal Fee				1100-342-10-060-003-0-000	15.00
Due to Others				1100-342-20-060-001-0-000	
Warrant Fees Due to Other Law Enforcement Agencies		C.C.P. Art. 102.011 (a) 2 (A)		1100-207-30-000-003-0-000	
Refund - Overpayments				1100-202-00-000-014-0-000	225.15
Due to Others				1100-202-00-000-014-0-000	
Restitution				1100-202-00-000-014-0-000	
Justice Fees (Local Fees)				1100-341-10-060-001-0-000	860.00
Small Claims Court Filing Fee (\$25)		LGC 118.121/118.122	75.00		
Justice Court Filing Fee (\$25)		LGC 118.121/118.122	750.00		
Forcible Entry and Detainer Court Filing Fee (\$25)		LGC 118.121/118.122			
Transcript Fees (\$10)		LGC 118.121/118.123 (b)			
Abstract Fees (\$5)		LGC 118.121/118.123 (c)	10.00		
Writ Filing Fee (\$5)		LGC 118.121/118.123 (d)	30		
Issuing other Document (\$1 1st pg., .25 for each add'l pg)		LGC 118.121/118.123 (e)			
Certified Copies of Court Papers (\$2 1st pg., .25 for each add'l pg)		LGC 118.121			
Probable Cause Tow Hearing Fee (\$20)		LGC 11.141(a)			
Birth Certificates (\$22 each)		HSC 191.0045 (3)(d)		1100-341-10-060-001-0-000	
Death Certificates (\$20 each, each add'l \$3)		HSC 191.0045 (3)(d)		1100-341-10-060-001-0-000	
Preservation of Vital Statistics Fee (\$1 each)		HSC Sec 191.0045 (b)		1100-341-10-060-008-0-000	
Jury Fees (Civil \$5, Criminal \$3)		Rules of Civil Proc., Rule 544/ CCP 102.004		1100-341-10-060-006-0-000	
ADD: Interest Earned on Bank Account				1100-361-11-000-008-0-000	

COUNTY CLERK
COUNTY AUDITOR'S OFFICE
DATE: MAY 21-12
UP
SHERIFF

RECEIVED

MAY - 7 - 2012

HIDALGO COUNTY
AUDITOR'S OFFICE

TOTAL AMOUNT DUE TO THE COUNTY TREASURER: \$ 18,442.35

19217.35

JUSTICE OF THE PEACE HOMER JASSO
SCHEDULE OF ADJUSTMENTS
FOR THE PERIOD ENDING APRIL 30, 2012

PAGE 1 OF 1

Is judgment date correct? If correct, Time Payment should not have been assessed.

Receipt #	Docket #	Offense Description	Off Date	CCC	CHS	CHSIP	CMIT	CO	CRF	CSS	CVCA	DD	DPS	FA	IDF	JCD	JCPT	JCTF	JSF	LTF	MVF	SFC	SIFS	STF	TFC	TP	FPREC42	Total	
001985242	JP02-03-189	NO DRIVER'S LICENSE	3/3/2002	17	3	3	0.5	166				15	5	5	5	0.5	2	4	4	2	2						25	50	295
001985342	JP02-03-190	OPERATE UNREGISTERED	3/3/2002	17	3	3	0.5	156				15	5	5	5	0.5	2	4	4	2	2					25	50	285	

MVF needs to be assessed.

001973242	JP10-02-093	SPEEDING (EXCEED PRI	1/24/2010	40	3	1						45	5	5	2	2		4	4	2	2	0.6	5.4	30	3			145
001975342	JP11-12-109	FAIL TO PASS RIGHT S	12/5/2011	40	3	1		49					5	5	2	2		4	4	2	2	0.6	5.4	30	3			149

Due to type of offense, fine can not exceed \$25 for the first offense (\$12.50 CO & \$12.50 CRF). Also, MVF needs to be assessed.

001974642	JP10-06-053	SAFETY SEAT, CHILD PA	5/24/2010	40	3	1		50.1					5		2			4	4	2	2	0.6	5.4	30	3			150.1
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CSS needs to be assessed.

001973742	JP10-08-205	SAFETY SEAT CHILD PA	7/22/2010	40	3	1		12.58	12.57				5		2			4	4	2	0.1	0.6	5.4	30	3			125.25
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MVF should NOT be assessed.

001982642	JP09-06-553	SPEEDING (EXCEED PRI	6/13/2009	40	3	1						0.9	5	5	2	2		4	4	2	0.1	0.6	5.4	30	3			101
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STF and TFC should not have been assessed.

001982442	JP10-03-522V	VIOLATE PROMISE TO A	3/29/2010	40	3	1						6		2	2			4	4	2		0.6	5.4	30	3			101
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As of September 28, 2011, CSS should no longer be assessed. (fine can not exceed \$12.50 CO & \$12.50 CRF for first offense)

001978842	JP11-11-064	SAFETY SEAT CHILD PA	11/3/2011	40	3	1		12.5	12.5	0.15			5		2			4	4	2	0.1	0.6	5.4	30	3			125.25
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Bond List for Pct 4 Pl 2 as of April 30, 2012:

2011

Receipt Date	Docket #	Bond Amount
11/10/2011	JP11-11-037	\$ 167.00
11/10/2011	JP11-11-036	\$ 167.00
11/10/2011	JP08-01-793	\$ 350.00
11/30/2011	JP11-11-118	<u>\$ 167.00</u>
		\$ 851.00

2012

Receipt Date	Docket #	Bond Amount
1/4/2012	JP12-01-007	\$ 167.00
1/5/2012	JP12-01-013	\$ 153.00
1/10/2012	JP12-01-019	\$ 127.00
3/1/2012	JP12-02-118	\$ 167.00
3/1/2012	JP12-02-117	\$ 167.00
4/13/2012	JP12-04-010	\$ 167.00
4/13/2012	JP02-10-807	\$ 272.00
		<u>\$ 1,220.00</u>
	TOTAL	<u><u>\$ 2,071.00</u></u>

COUNTY of HIDALGO

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



EDINBURG, TEXAS 78539

May 29, 2012

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

Re: Review of *Monthly Fines and Fees Report* and Supporting Documentation
For the month of April 2012

Dear Judge Jackson:

We conducted a limited scope review of the *Monthly Fines and Fees Report* and supporting documentation for the month of April 2012 pursuant to Local Government Code §115.002 (a), §115.002 (b), and Code of Criminal Procedure Article 103.011. The objective of the review was to determine if fines, fees, and court costs collected were properly accounted and reported.

Scope:

The scope of our review was limited to collections reported by your office on the *Monthly Fines and Fees Report* for the month of April 2012. Our review was not designed nor intended to be a detailed study of every relevant control system, procedure, or transaction. Accordingly, the opportunities for improvement presented in this report may not be all-inclusive of areas where improvement could be made.

The responsibility for establishing and maintaining a sound internal control system rests with management. The objectives of an internal control system are to provide management with reasonable, but not absolute, assurance that assets are safeguarded against loss from unauthorized use or theft, and that transactions are executed in accordance with management's authorization and recorded properly.

The purpose of this report is to furnish management independent, objective analyses, recommendations, and information concerning the area reviewed. The report should serve as a tool to help management discern and implement specific improvements.

Methodology:

In planning and performing our review, we reviewed applicable fines, fees, and court cost statutes and schedules. The following procedures were also performed:

- Reviewed receipts issued to determine if fines, fees, and court costs were allocated and reported in the proper amounts.
- Verified receipts issued followed a sequential order.
- Verified that procedures for voided receipts were properly followed.
- Reviewed *Cashier's Daily Close-Out Reports* and County Treasurer receipts to determine if fees collected were properly accounted and deposited with the County Treasurer on a daily basis.
- Verified that the collections per the *Monthly Fines and Fees Report* agreed to total receipts issued and the deposits made with the County Treasurer.

HIDALGO COUNTY DISTRICT JUDGES

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

RODOLFO DELGADO
JUDGE, 93RD D.C.

J. R. "BOBBY" FLORES
JUDGE, 134TH D.C.

ROSE GUERRA REYNA
JUDGE, 204TH 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.

ISRAEL RAMON, JR.
JUDGE, 430TH D.C.

JESSE CONTRERAS
JUDGE, 448TH D.C.

- Reviewed the submittal dates of the *Monthly Fines and Fees Report* to the County Auditor's Office to determine if the reports were received within five days after the last day of each month.
- Reviewed receipts, Close-Out reports, and *Monthly Fines and Fees Report* to verify proper completion.

Conclusion:

Total collections for the month of April 2012 were \$18,504.12. Based on the results of our review, we have concluded that fines, fees, and court costs were generally properly accounted and reported; however, the system of internal controls for the accounting and reporting of fines, fees, and court costs require improvement as noted in the following observations.

Observation No. 1:

We reviewed all receipts for the month in review to determine whether fines, fees, and court costs collected were properly allocated and reported.

The results of our review revealed that 11 receipts contained errors in the allocation of fees, fines, and court costs. The Justice of the Peace staff was made aware of the necessary revisions and corrections were made prior to submitting the final *Monthly Fines and Fees Report* to Commissioners Court for approval (see Exhibits A).

There are numerous statutes that require Justices of the Peace to charge various fines, fees, and court costs for certain services and offenses. Fines, fees, and court costs must be allocated pursuant to State statutes and/or Commissioners Court approval.

Formal monitoring procedures have not been implemented to ensure that fines, fees, and court costs are properly allocated and reported. The County may be held liable to the State for failure to properly allocate and report fines, fees, and court costs.

Recommendation:

Management should develop and implement formal monitoring procedures to ensure that fines, fees, and court costs are properly allocated and reported. At a minimum, the following procedures should be implemented:

- Staff should be provided with adequate training regarding the proper allocation of fines, fees, and court costs.
- Staff should review the allocation of fines, fees, and court costs before the official County receipt is issued.
- Access for setting up offense codes with the proper fines, fees, and court costs in *AbleTerm* should be limited to staff with adequate knowledge of the applicable allocation.
- Staff should ensure that the proper fines, fees, and court costs allocation, offense date, and judgment date are entered when a case is setup in *AbleTerm*.

Observation No. 2:

We noted during our review that 3 cash bonds posted by defendants who failed to appear before the Justice of the Peace were not forfeited (liquidated) by the 10th workday following the date of their release from jail. The bonds were received between November 10, 2011 through January 25, 2012(see Exhibit B).

Code of Criminal Procedure Article 45.044 9a) (2) states "A justice or judge may enter a judgment of conviction and forfeit a cash bond posted by the defendant in satisfaction of the defendant's fine and cost if the defendant fails to appear according to the terms of the defendant's release". Pursuant to the terms of the cash bond, the defendant must appear before the Justice of the Peace by the 10th workday following the date of their release from jail. If the defendant fails to appear, the Justice of the Peace may declare the cash bond forfeited, enter a judgment of guilty, assess a fine, and apply the cash bond to the payment of the imposed judgment.

Formal monitoring procedures were not in place to ensure that bonds posted by defendants who failed to appear before the Justice of the Peace were forfeited by the 10th workday following the date of their release from jail. This may result in the misuse of County funds.

HIDALGO COUNTY DISTRICT JUDGES

RICARDO P. RODRIGUEZ, JR.
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JUDGE, 430th D.C.

JESSE CONTRERAS
JUDGE, 449th D.C.

Recommendation:

Management should develop and implement formal monitoring procedures to ensure that bonds posted by defendants who fail to appear before the Justice of the Peace are forfeited by the 10th workday following the date of their release from jail.

Please provide written management response to the observations noted above by June 8, 2012. If you should have any questions or would like to schedule a meeting to discuss the above noted observations, please do not hesitate to contact Marissa Castillo, Internal Auditor I, at 318-2511 ext. 4650, Yvonne Torres, Revenue Audit Supervisor, at ext. 4642, Arcy B. Duran, CPA, Director of Audit, at ext. 4645 or me, at ext. 4604.

Respectfully,



Ray Enfracio, CPA
County Auditor

Enclosure: Copies of *Monthly Fines and Fees Report* and Monthly Adjustments, and Bond List

Cc: Mr. Valde Guerra, Commissioners Court Executive Officer

HIDALGO COUNTY DISTRICT JUDGES

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JUDGE, 449TH D.C.

**JUSTICE OF THE PEACE
MONTHLY FINES AND FEES COLLECTED
FOR THE MONTH OF: April-12**

Judge: **ESPIRIDION "SPEEDY" JACKSON**
Precinct No. 5 Place No. 1

PBC

City: **ELSA, TX**
Hidalgo County, Texas

Part I: RECAP OF AMOUNT PAYABLE TO THE COUNTY TREASURER

TOTAL CASH COLLECTED	(Receipt #s) <u>71950J51</u> THRU <u>72108J51</u>	\$ <u>18,504.12</u> ✓
	(Control #s) <u>2377981</u> THRU <u>2378154/36422K</u>	<i>X10-K</i>
Sheriff's "D" Report	(Receipt #s) _____ THRU _____	
	(Control #s) _____ THRU _____	
LESS: DUE AS REFUNDS		\$ _____
Overpayment	_____	
COST ON DEPOSIT		<u>167.00</u> <i>X7 ✓</i>
ADD: COST ON DEPOSIT LIQUIDATED		_____
AMOUNT OWED TO COUNTY (Should Match Amt in Part III)		\$ <u>18,337.12</u> <i>X3, X11 4</i>
Less: Total amount of remittances to County Treasurer (From Part II)		\$ <u>18965.12</u>
Total funds due to County Treasurer (Overtransfer Made to Co Treas.)		\$ <u>18,171.12</u> ✓
		<i>(628.00) 166.00 X4-a ✓</i>

Part II: REMITTANCES MADE TO THE COUNTY TREASURER

DESCRIPTION	AMOUNT	RECEIPT NO.
Total Collections for the Month (See Schedule of Receipts & Deposits)	\$ <u>18,171.12</u> <i>18301.12 ✓</i>	
Add: Previous Month's Bond Overtransfer	<u>461.00</u>	
Add: HCSO Monthly "D" Collections Report	<u>203.00</u> <i>166.00 X9</i>	
	<u>18965.12</u>	
	\$ <u>18,171.12</u>	

PREPARED BY: *Yvonne Ybarra*

DATE: 05/22/2012

THIS REPORT HAS BEEN PERSONALLY REVIEWED BY ME & I CERTIFY IT TO BE TRUE & CORRECT TO THE BEST OF MY KNOWLEDGE.

RECEIVED

(Signature)
JUSTICE OF THE PEACE

05/22/2012
DATE

THIS REPORT IS DUE IN THE OFFICE OF THE COUNTY AUDITOR BEFORE THE FIFTH (5TH) WORKING DAY OF THE FOLLOWING MONTH (LGC § 114.001).
COUNTY AUDITOR'S FORM 2012-JP-004

REVISED: 2/10

HIDALGO COUNTY
AUDITOR'S OFFICE

AUDITED BY: THE HIDALGO
COUNTY AUDITOR'S OFFICE
DATE: 05/12 *45 57X718*

X2

Part III: SUMMARY OF COLLECTIONS PAYABLE TO THE COUNTY TREASURER

Name of Fine, Fee, Court Cost	# Invoiced/Filed	Statute Reference	Detail of Amt. Collected	GL Acct No.	Amt. Collected
FINES:					
County Fines (Local Fine)		LGC 113.004, PC 12.23		1200-351-10-069-000-0-000	\$ 6,362.97
Texas Parks & Wildlife 85% Fine (State Fine)		TPWC 12.107		1100-207-20-000-012-0-000	88.40
No Safety Belt 50% Fine (State Fine)		TRC 545.412, 545.413		1100-207-20-000-028-0-000	73.50
Gross Weight 50% Fine (State Fine)		TRC Sec 621.506(g)		1100-207-20-000-013-0-000	-
School District 50% Fines		Educ. Code § 25.093 (d) 1 (A)		1100-207-30-000-013-0-000	-
LOCAL COURT COSTS AND FEES:					
Courthouse Security Adm. Fee (\$3)		C.C.P. Art. 102.017 (b)		1241-341-10-060-001-0-000	317.70
Courthouse Security Fund JP (\$1)		C.C.P. Art. 102.017		1245-341-10-069-000-0-000	82.98
Justice Court Technology Fund (\$4)		C.C.P. Art. 102.0173		1242-341-10-060-000-0-000	387.61
Time Payment - @40% OF \$25.00 (\$10.00)		LGC 133.103 (d)		1100-341-10-060-001-0-000	117.76
Time Payment - @ 10% of \$25.00 (\$2.50)		LGC 133.103 (d)		1100-341-10-060-002-0-000	29.44
Administrative Local Transaction Fee (\$2)		C.C.P. Art. 102.072		1100-341-10-060-003-0-000	291.36
Motor Vehicle Adm. Fee (\$10-\$20)		TRC Sec 548.605, 521.026, 502.40		1100-341-10-060-004-0-000	20.00
Special Fees					
Deferred Disposition		C.C.P. Art. 45.051	380.30	1100-341-10-069-000-0-000	390.30
Administrative Fee - "Drivers Safety Course" (\$10)		C.C.P. Art. 45.051(f)	10.00		
Support of Judiciary Fund (\$.60)		LGC 133.105		1100-341-10-060-009-0-000	50.46
Traffic Fee (\$3)		T.R.C. 542.403		1100-341-10-069-000-0-000	187.12
Child Safety (\$20-\$25)		C.C.P. Art. 102.014		1100-341-10-060-011-0-000	-
STATE COURT COSTS AND FEES:					
Criminal Justice Planning Fund C.C.P. (\$.5)		C.C.P. Art. 102.051		1100-207-20-000-003-0-000	-
Breath Alcohol Testing Fund (\$30)		C.C.P. Art. 102.016		1100-207-20-000-006-0-000	-
State General Revenue Fund (\$2.50)		C.C.P. Art. 102.015		1100-207-20-000-010-0-000	-
Law Enforcement Education Fund (\$1, \$1.50, \$3.50)		Govt. Code Sec. 415.082		1100-207-20-000-011-0-000	-
Operators and Chauffeurs License Fund (\$75)		T.R.C. 601.192		1100-207-20-000-031-0-000	-
Time Payment - @50% OF \$25.00 (\$12.50)		LGC 133.103 (b)		1100-207-20-000-005-0-000	147.20
Juvenile Crime and Delinquency Fund (\$.25, \$.50)		C.C.P. Art. 102.075(m)		1100-207-20-000-007-0-000	3.00
Comprehensive Rehabilitation Fund (\$5)		C.C.P. Art. 102.082		1100-207-20-000-008-0-000	-
Fugitive Apprehension Fund (\$5)		C.C.P. Art. 102.019 (a) 2		1100-207-20-000-009-0-000	50.00
Consolidated Court Costs Fund (\$17)		CCP 102.075 (a) 3/ LGC 133.102		1100-207-20-000-015-0-000	4,006.35
Compensation Victims Of Crime Fund (\$.35, \$.55, \$15, \$35)		C.C.P. Art. 56.55 (2) & (3)		1100-207-20-000-017-0-000	150.00
Judicial & Court Personnel Training Fund (\$.1, \$.2)		Govt. Code Sec. 56.001 (b)		1100-207-20-000-027-0-000	20.00
Correctional Management Institute of Texas Fund (\$.50)		CCP Art. 102.075		1100-207-20-000-029-0-000	1.00
Indigent legal Services Fee-JP (\$2-\$6)		Govt. Code Sec. 101.141 (2)(B)		1100-207-20-000-004-0-000	60.00
State Traffic Fee- Subtitle C (\$30)		TRC Sec 542.4031		1100-207-20-000-035-0-000	1,691.54
Jury Service Fee (\$4)		C.C.P. Art. 102.0045		1100-207-20-000-053-0-000	364.16
Support of Judiciary Fund (\$5.40)		LGC 133.105		1100-207-20-000-054-0-000	435.44
Birth Certificate Fee (\$1.80)		HSC 191.022(f)		1100-207-20-000-039-0-000	5.40
Defensive Driving Record Fee (\$12)		C.C.P. Art. 45.051 (c-1)		1100-207-20-000-057-0-000	-
Indigent Defense Representation Fund (\$2)		LGC 133.107/ GC 102.023		1100-204-20-000-059-0-000	149.63
Moving Violation Fee (\$0.10)		C.C.P. Art. 102.022/CC		1100-207-20-000-061-0-000	3.64
Safety Seat Violation Fee (\$0.15)		TC 545.412 (b-1)		1100-207-20-000-062-0-000	0.03
ARREST/WARRANT FEES: STATE		C.C.P. Art. 102.011			
D.P.S. (\$3, \$5, \$35, \$50)				1100-207-20-000-019-0-000	459.15
T.A.B.C. (\$3, \$5, \$35, \$50)				1100-207-20-000-020-0-000	-
P.K.W.L. (\$3, \$5, \$35, \$50)				1100-207-20-000-021-0-000	10.00
ARREST/WARRANT/SERVICE FEES: COUNTY					
Sheriff Fees:					
Constable Fees:					
Precinct #1				1100-342-10-060-001-0-000	20.38
Precinct #2				1100-342-10-291-000-0-000	15.00
Precinct #3				1100-342-10-292-000-0-000	-
Precinct #4				1100-342-10-293-000-0-000	-
Precinct #5				1100-342-10-294-000-0-000	-
District Attorney Fees				1100-342-10-295-000-0-000	1,640.00
Tax Assessor Fraud Investigators				1100-341-10-060-007-0-000	-
School District Arrest Fee				1100-342-10-060-002-0-000	-
Fire Marshal Fee				1100-342-10-060-003-0-000	-
Due to Others				1100-342-20-060-001-0-000	-
Warrant Fees/Out of County Service Fees DTO: Law Enforcement Agencies		C.C.P. Art. 102.011 (a) 2 (b)		1100-207-30-000-003-0-000	-
Refund - Overpayments				1100-202-00-000-013-0-000	275.00
Due to Others				1100-202-00-000-013-0-000	-
Restitution				1100-202-00-000-013-0-000	-
Justice Fees (Local Fees)				1100-341-10-060-001-0-000	265.00
Small Claims Court Filing Fee (\$25)		LGC 118.121/118.122	25.00		
Justice Court Filing Fee (\$25)		LGC 118.121/118.122	225.00		
Forcible Entry and Detainer Court Filing Fee (\$25)		LGC 118.121/118.122	-		
Transcript Fees (\$10)		LGC 118.121/118.123 (b)	-		
Abstract Fees (\$5)		LGC 118.121/118.123 (c)	-		
Writ Filing Fee (\$5)		LGC 118.121/118.123 (d)	15.00		
Issuing other Document (\$1 1st pg. .25 for each add'l pg)		LGC 118.121/118.123 (e)	-		
Certified Copies of Court Papers (\$2 1st pg. .25 for each add'l pg)		LGC 118.121	-		
Probable Cause Tow Hearing Fee (\$20)		LGC 101.141(a)(4)	-		
Birth Certificates (\$22 each \$9.20 local)		HSC 191.0045 (3)(D)		1100-341-10-060-001-0-000	60.60
Death Certificates (\$20 each, each add'l \$3)		HSC 191.0045 (3)(D)		1100-341-10-060-001-0-000	85.00
Preservation of Vital Statistics Fee (\$1 each)		HSC Sec 191.0045 (b)		1100-341-10-060-008-0-000	20.00
Jury Fees (Civil \$5, Criminal \$3)		Rules of Civil Proc., Rule 544/ CC		1100-341-10-060-006-0-000	-
ADD: Interest Earned on Bank Account		102.004		1100-361-11-000-008-0-000	-

RECEIVED
 MAY 23 2012
 HIDALGO COUNTY
 AUDITOR'S OFFICE

TOTAL AMOUNT DUE TO THE COUNTY TREASURER: \$ 18,337.12

X3

JUSTICE OF THE PEACE ESPRIDION JACKSON
SCHEDULE OF ADJUSTMENTS
FOR THE PERIOD ENDING APRIL 30, 2012

PAGE 1 OF 1

Is judgment date correct? If correct, Time Payment should not have been assessed.

Receipt #	Docket #	Offense Description	Off. Date	CCC	CHS	CHSIP	CMIT	CO	CRF	CVCA	DPS	FA	IDF	JCD	JCPT	JCTF	JSF	LTF	SJFC	SJFS	STF	TFC	TP	CONST	S	Total
0072033J51	00-56537-TR	NO SAFETY BELT	4/5/2000	17	3			50		15	5	5		0.25	2			2					3	25	50	177.25
0072032J51	00-56536-TR	SPEEDING (EXCEED PRI	4/5/2000	17	3			51		15	5	5		0.25	2			2					3	25	50	178.25
0072034J51	00-57001-TR	SPEEDING (EXCEED PRI	5/13/2000	17	3			45		15	5	5		0.25	2			2					3	25	50	172.25
0072036J51	00-58486-TR	NO SAFETY BELT	9/9/2000	17	3			50		15	5	5		0.25	2			2					3	25	50	177.25
0072035J51	00-58485-TR	SPEEDING (EXCEED PRI	9/9/2000	17	3			30		15	5	5		0.25	2			2					3	25	50	157.25
0072037J51	02-68530-TR	SPEEDING (EXCEED PRI	8/7/2002	17	3		0.5	69		15	5	5		0.5	2	4		2					3	25	50	201
0072087J51	04-74955-TR	NO DRIVER'S LICENSE	2/2/2004	40	3			66								4		2								145
0072038J51	06-84425-TR	ALLOW CHILD (4-14) T	2/9/2006	40	3	1		50	50							4	4	2	0.6	3.4	30		3	25	50	271
0072089J51	06-84871-TR	NO DRIVER'S LICENSE	3/5/2006	40	3	1		66								4	4	2	0.6	3.4						154
0072088J51	06-84870-TR	SPEEDING (EXCEED PRI	3/5/2006	40	3	1		45								4	4	2	0.6	3.4	30		3	25		166
0072012J51	06-87794-TR	NO VALID TEXAS DRIVE	9/28/2006	40	3	1		66								4	4	2	0.6	3.4					50	204

Judgment date needs to be entered.

0072075J51	12-105981-TR	NO LIABILITY INSURAN	12/24/2011	40	3	1					5		2			4	4	10	0.6	5.4						100
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Bond List for Pct 5 Pl 1 as of April 30, 2012:

2011

Receipt Date	Docket #	Bond Amount
11/10/2011	EJ11-51303	<u>\$ 127.00</u>
		\$ 127.00

2012

Receipt Date	Docket #	Bond Amount
1/6/2012	EJ12-51338	\$ 167.00
1/25/2012	EJ12-51409	<u>\$ 167.00</u>
		\$ 334.00
	TOTAL	<u><u>\$ 461.00</u></u>

COUNTY of HIDALGO

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



EDINBURG, TEXAS 78539

May 17, 2012

The Honorable Celestino Avila
Hidalgo County Constable, Precinct 1
1902 Joe Stephens Blvd. Suite 303
Weslaco, TX 78596

Ref: Review of the *Monthly Fees Report* and Supporting Documentation
For the Month of April 2012

Dear Constable Avila:

We have conducted a limited scope review of the Constable Precinct 1 *Monthly Fees Report* and all supporting documentation for the month of April 2012 pursuant to Local Government Code § 115.002 (a), § 115.002 (b), and Code of Criminal Procedure Article 103.011. The objective of the review was to determine if fees collected were properly accounted and reported.

Scope:

The scope of our review was limited to collections reported by your office on the *Monthly Fees Report* for the month of April 2012. Our review was not designed nor intended to be a detailed study of every relevant control system, procedure, or transaction. Accordingly, the opportunities for improvement presented in this report may not be all-inclusive of areas where improvement could be made.

The responsibility for establishing and maintaining a sound internal control system rests with management. The objectives of an internal control system are to provide management with reasonable, but not absolute, assurance that assets are safeguarded against loss from unauthorized use or theft, and that transactions are executed in accordance with management's authorization and recorded properly.

The purpose of this report is to furnish management independent, objective analyses, recommendations, and information concerning the area reviewed. The report should serve as a tool to help management discern and implement specific improvements.

Methodology:

In planning and performing our review, we reviewed applicable statutes and fee schedules. The following procedures were performed:

- Reviewed receipts issued to determine whether proper fee amounts were collected and reported.
- Verified receipts issued followed a sequential order.
- Verified that procedures for voided receipts were properly followed.
- Reviewed *Weekly Remittance Reports* to determine whether fees collected were properly accounted and deposited with the County Treasurer on or before the seventh business day after the day on which the funds were received.

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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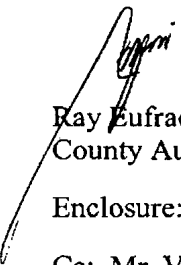
- Verified that the collections per the *Monthly Fees Report* agreed to total receipts issued and the deposits made with the County Treasurer.
- Reviewed the submittal dates of the *Monthly Fees Report* to the County Auditor's Office to determine if the reports had been received in a timely manner.
- Reviewed receipts, *Weekly Remittance Reports* and *Monthly Fees Report* to verify proper completion.

Conclusion:

Total collections for the month of April 2012 were \$550.00. Based on the results of our review, we have concluded that generally fees collected were properly accounted and reported.

If you should have any questions or would like to schedule a meeting to discuss this report, please do not hesitate to contact Yvonne Torres, Revenue Audit Supervisor at 318-2511 ext. 4642 or Arcy B. Duran, CPA, Director of Audit, at ext. 4645.

Sincerely,



Ray Eufrazio, CPA
County Auditor

Enclosure: Copy of *Monthly Fees Report*

Cc: Mr. Valde Guerra, Commissioners Court Executive Officer

HIDALGO COUNTY DISTRICT JUDGES

RICARDO P. RODRIGUEZ, JR.
JUDGE, 52ND 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, 386TH D.C.

AIDA SALINAS FLORES
JUDGE, 398TH D.C.

ISRAEL RAMON, JR.
JUDGE, 430TH D.C.

JESSE CONTRERAS
JUDGE, 449TH D.C.

Constable Celestino Aila Jr. Monthly Report

For the Month Ending April 2012 ABC

Date	Plaintiff	Defendant	Receipt #	Cause #	Type of Service	In/Out County	Court	Treasurer #	Amount Due
Thursday, April 12, 2012	Alma Vela	Eric Trevino	010552-1	12-04-51017-CV	Divorce Decree	Out of County	District Clerk	155308	\$70.00
Monday, April 16, 2012	Alissa Perez (dba) Diamond Eight Industries,	Robert Garcia TDT sales (aka) Tianguis de Texas	010553-1	CC12-095JM	Citation	In County	Justice Clerk	155309	\$70.00
Monday, April 16, 2012	Alissa Perez (dba) Diamond Eight Industries,	Roberto Garcia Jr. TDT sales (aka) Tianguis de Texas	010553-1	CC12-095JM	Citation	In County	Justice Clerk	155309	\$70.00
Monday, April 16, 2012	Alissa Perez (dba) Diamond Eight	Mariela Garcia, TDT sales (aka) Tianguis de Texas	010553-1	CC12-095JM	Citation	In County	Justice Clerk	155309	\$70.00
Wednesday, April 18, 2012	Bank of America / Country Wide Home	Olinda Utley and all occupants	010554-1	FED12-042JM	FED	In County	Justice Clerk	155310	\$70.00
Wednesday, April 18, 2012	US Bank, N.A.	Elisa Amaya and all other occupants	010555-1	FED12-034JM	Writ of Possession	In County	Justice Clerk	155310	\$200.00

Grand Total

\$550.00
2/23

HIDALGO COUNTY AUDITOR'S OFFICE
APPROVED BY: Uma 40-
DATE: 5/14/12 5/14/12

Friday, May 04, 2012

Page 1 of 1



This report has been personally reviewed by me and which I certify to be true and correct to the best of my knowledge

Approved by: [Signature]
Constable, Precinct 1

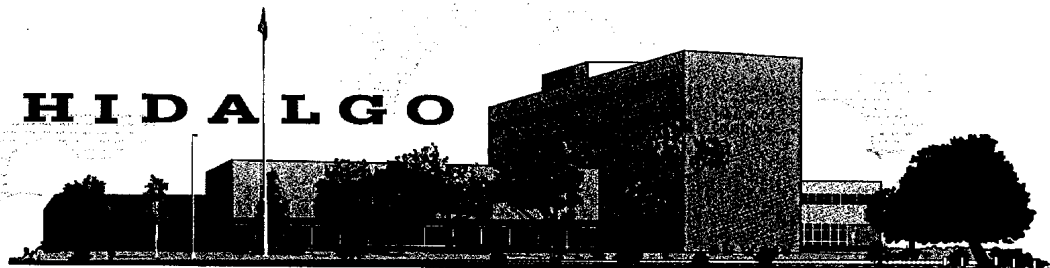
Prepared by:

Chief Deputy



COUNTY of HIDALGO

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



EDINBURG, TEXAS 78539

May 8, 2012

The Honorable Gilberto Alaniz
Hidalgo County Constable, Precinct 2
300 W. Hall Acres, Ste. E
Pharr, TX 78577

Ref: Review of *Monthly Fees Report* and Supporting Documentation
For the Month of April 2012

Dear Constable Alaniz:

We have conducted a limited scope review of the Constable Precinct 2 *Monthly Fees Report* and all supporting documentation for the month of April 2012 pursuant to Local Government Code § 115.002 (a), § 115.002 (b), and Code of Criminal Procedure Article 103.011. The objective of the review was to determine if fees collected were properly accounted and reported.

Scope:

The scope of our review was limited to collections reported by your office on the *Monthly Fees Report* for the month of April 2012. Our review was not designed nor intended to be a detailed study of every relevant control system, procedure, or transaction. Accordingly, the opportunities for improvement presented in this report may not be all-inclusive of areas where improvement could be made.

The responsibility for establishing and maintaining a sound internal control system rests with management. The objectives of an internal control system are to provide management with reasonable, but not absolute, assurance that assets are safeguarded against loss from unauthorized use or theft, and that transactions are executed in accordance with management's authorization and recorded properly.

The purpose of this report is to furnish management independent, objective analyses, recommendations, and information concerning the area reviewed. The report should serve as a tool to help management discern and implement specific improvements.

Methodology:

In planning and performing our review, we reviewed applicable statutes and fee schedules. The following procedures were performed:

- Reviewed receipts issued to determine if proper fee amounts were collected and reported.
- Verified receipts issued followed a sequential order.
- Verified that procedures for voided receipts were properly followed.
- Reviewed *Weekly Remittance Forms* to determine whether fees collected were properly accounted and deposited with the County Treasurer in a timely manner.
- Verified that the collections per the *Monthly Fees Report* agreed to total receipts issued and the deposits made with the County Treasurer.
- Reviewed the submittal dates of the *Monthly Fees Report* to the County Auditor's Office to determine if the reports had been received in a timely manner.
- Reviewed receipts, *Weekly Remittance Forms*, and *Monthly Fees Report* to verify proper completion.

HIDALGO COUNTY DISTRICT JUDGES

ARDO P. RODRIGUEZ, JR. JUDGE, 82 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.	LETICIA LOPEZ JUDGE, 389 TH D.C.	AIDA SALINAS FLORES JUDGE, 398 TH D.C.	ISRAEL RAMON, JR. JUDGE, 430 TH D.C.	JESSE CONTRERAS JUDGE, 449 TH D.C.
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Conclusion:

Total collections for the month of April 2012 were \$280.00. Based on the results of our review, we have concluded that fees collected were generally properly accounted and reported.

If you should have any questions or would like to schedule a meeting to discuss this report, please do not hesitate to contact Yvonne Torres, Revenue Audit Supervisor, at 318-2511 ext. 4642 or Arcy B. Duran, CPA, Director of Audit, at ext. 4645.

Sincerely,



Ray Eufacio, CPA
County Auditor

Enclosure: Copy of *Monthly Fees Report*

Cc: Mr. Valde Guerra, Commissioners Court Executive Officer

HIDALGO COUNTY DISTRICT JUDGES

MARDO P. RODRIGUEZ, JR. JUDGE, 92 ND D.C.	RODOLFO DELGADO JUDGE, 93 RD D.C.	J. R. "BOBBY" FLORES JUDGE, 110 TH D.C.	ROSE GUERRA REYNA JUDGE, 105 TH D.C.	JUAN R. PARTIDA JUDGE, 127 TH D.C.	MARIO E. RAMIREZ, JR. JUDGE, 115 TH D.C.	NOE GONZALEZ JUDGE, 100 TH D.C.	LETICIA LOPEZ JUDGE, 100 TH D.C.	AIDA SALINAS FLORES JUDGE, 100 TH D.C.	ISRAEL RAMON, JR. JUDGE, 100 TH D.C.	JESSE CONTRERAS JUDGE, 100 TH D.C.
---	---	---	--	--	--	---	--	--	--	--

For the Month Ending

APR 12 1964
RECEIVED BY

ADALGO COUNTY TREASURER

This report has been personally reviewed by me and which I certify to be true and correct to the best of my knowledge.

Approved by:

Constable, Precinct 2

Prepared by

HIDALGO COUNTY AUDITOR'S OFFICE
APPROVED BY: _____

County Auditor's Form AS-C-002

Revised: 3/01

Page 1 of 1

COUNTY of HIDALGO

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



EDINBURG, TEXAS 78539

June 18, 2012

The Honorable Gilberto Alaniz
Hidalgo County Constable, Precinct 2
300 W. Hall Acres, Ste. E
Pharr, TX 78577

Ref: Review of *Monthly Fees Report* and Supporting Documentation
For the Month of May 2012

Dear Constable Alaniz:

We have conducted a limited scope review of the Constable Precinct 2 *Monthly Fees Report* and all supporting documentation for the month of May 2012 pursuant to Local Government Code § 115.002 (a), § 115.002 (b), and Code of Criminal Procedure Article 103.011. The objective of the review was to determine if fees collected were properly accounted and reported.

Scope:

The scope of our review was limited to collections reported by your office on the *Monthly Fees Report* for the month of May 2012. Our review was not designed nor intended to be a detailed study of every relevant control system, procedure, or transaction. Accordingly, the opportunities for improvement presented in this report may not be all-inclusive of areas where improvement could be made.

The responsibility for establishing and maintaining a sound internal control system rests with management. The objectives of an internal control system are to provide management with reasonable, but not absolute, assurance that assets are safeguarded against loss from unauthorized use or theft, and that transactions are executed in accordance with management's authorization and recorded properly.

The purpose of this report is to furnish management independent, objective analyses, recommendations, and information concerning the area reviewed. The report should serve as a tool to help management discern and implement specific improvements.

Methodology:

In planning and performing our review, we reviewed applicable statutes and fee schedules. The following procedures were performed:

- Reviewed receipts issued to determine if proper fee amounts were collected and reported.
- Verified receipts issued followed a sequential order.
- Verified that procedures for voided receipts were properly followed.
- Reviewed *Weekly Remittance Forms* to determine whether fees collected were properly accounted and deposited with the County Treasurer in a timely manner.
- Verified that the collections per the *Monthly Fees Report* agreed to total receipts issued and the deposits made with the County Treasurer.
- Reviewed the submittal dates of the *Monthly Fees Report* to the County Auditor's Office to determine if the reports had been received in a timely manner.
- Reviewed receipts, *Weekly Remittance Forms*, and *Monthly Fees Report* to verify proper completion.

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, 208TH D.C.

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

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

NOE GONZALEZ
JUDGE, 379TH D.C.
OVERSEER

LETICIA LOPEZ
JUDGE, 388TH D.C.

AIDA SALINAS FLORES
JUDGE, 388TH D.C.

ISRAEL RAMON, JR.
JUDGE, 436TH D.C.

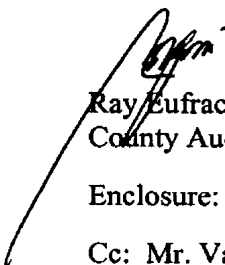
JESSE CONTRERAS
JUDGE, 448TH D.C.

Conclusion:

Total collections for the month of May 2012 were \$900.00. Based on the results of our review, we have concluded that fees collected were generally properly accounted and reported.

If you should have any questions or would like to schedule a meeting to discuss this report, please do not hesitate to contact Yvonne Torres, Revenue Audit Supervisor, at 318-2511 ext. 4642 or Arcy B. Duran, CPA, Director of Audit, at ext. 4645.

Sincerely,



Ray Eufracio, CPA
County Auditor

Enclosure: Copy of *Monthly Fees Report*

Cc: Mr. Valde Guerra, Commissioners Court Executive Officer

HIDALGO COUNTY DISTRICT JUDGES

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

RODOLFO DELGADO
JUDGE, 89TH D.C.

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

ROSE GUERRA REYNA
JUDGE, 204TH D.C.

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

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

NOE GONZALEZ
JUDGE, 370TH D.C.

LETICIA LOPEZ
JUDGE, 388TH D.C.

AIDA SALINAS FLORES
JUDGE, 398TH D.C.

ISRAEL RAMON, JR.
JUDGE, 430TH D.C.

JESSE CONTRERAS
JUDGE, 448TH D.C.

CONSTABLE GILBERTO ALANIZ MONTHLY REPORT

For the Month Ending MAY 31, 2012

QBC

DATE	PLAINTIFF'S NAME	DEFENDANT'S NAME	RECEIPT NUMBER	CAUSE NUMBER	TYPE OF SERVICE				Justice Clerk	County Clerk	District Clerk	Const Sale	TREASURER RECEIPT
					OUT OF COUNTY (OCY)	IN-COUNTY (IC)	OCY	IC					
1-May	Gonzalez Furniture Co. Inc.	Alvarez, Ernesto	9070-2	C-0774-12-21	Δ	Civil Citation		X	X				155608
1-May	Alicia Galan	Laura Crystal Aguilar	9071-2	SC12-025JM	Δ	Small Claims Civil Citation		X	X				155608
8-May	Gonzalez Furniture Co. Inc.	Moreno, Mario	9072-2	C-0800-12-21	Δ	Civil Citation		X	X				155862
11-May	Reliant Energy Retail	Juan Gabriel Guajardo D/B/A	9073-2	1013049	Δ	Civil Citation		X		X			155862
11-May	Reliant Energy Retail	Martha Janeth Guajardo D/B/A	9074-2	1013049	Δ	Civil Citation		X		X			155862
14-May	Gonzalez Furniture Co. Inc.	Ramirez, Monica Patricia	9075-2	C-0811-12-21	Δ	Small claims		X	X				156034
21-May	ONE WEST BANK, FSB	Cynthia McGinty, et al. Gloria Clare Uribe	9076-2	RE-12-35	Δ	Summons		X			X		156189
24-May	Reliant Energy Retail	Nancy Ayala Etal	9077-2	969908702	Δ	Writ Of Execution		X		X			156189
30-May	Gonzalez Furniture Co. Inc.	Lucio, Irene	9078-2	C-0864-12-21	Δ	Small claims		X	X				156400
30-May	Gonzalez Furniture Co. Inc.	Vargas, Jose Eduardo	9079-2	C-0898-12-21	Δ	Small Claims Civil Citation		X	X				156400
31-May	Lack's Valley Stores LTD	Gloria Liscano	9080-2	C-0598-12-21	Δ	Civil Citation		X	X				156400



This report has been personally reviewed by me and which I certify to be true and correct to the best of my knowledge.

Approved by:

Director of Constables

Prepared by:

John C. Hengeman

COUNTY OF HIDALGO

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



EDINBURG, TEXAS 78539

May 18, 2012

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

Ref: Review of *Monthly Fees Reports* and Supporting Documentation
For the month of April 2012

Dear Constable Gallardo:

We have conducted a limited scope review of the Constable Precinct 3 *Monthly Fees Report* and all supporting documentation for the month of April 2012 pursuant to Local Government Code § 115.002 (a), §115.002 (b), and Code of Criminal Procedure Article 103.011. The objective of the review was to determine whether fees collected were properly accounted and reported.

Scope:

The scope of our review was limited to collections reported by your office on the *Monthly Fees Report* for the month of April 2012. Our review was not designed nor intended to be a detailed study of every relevant control system, procedure, or transaction. Accordingly, the opportunities for improvement presented in this report may not be all-inclusive of areas where improvement could be made.

The responsibility for establishing and maintaining a sound internal control system rests with management. The objectives of an internal control system are to provide management with reasonable, but not absolute, assurance that assets are safeguarded against loss from unauthorized use or theft, and that transactions are executed in accordance with management's authorization and recorded properly.

The purpose of this report is to furnish management independent, objective analyses, recommendations, and information concerning the area reviewed. The report should serve as a tool to help management discern and implement specific improvements.

Methodology:

In planning and performing our review, we reviewed applicable statutes and fee schedules. The following procedures were performed:

- Reviewed receipts issued to determine if proper fee amounts were collected and reported.
- Verified receipts issued followed a sequential order.
- Verified that procedures for voided receipts were properly followed.
- Reviewed *Weekly Remittance Reports* to determine whether fees collected were properly accounted and deposited with the County Treasurer on or before the seventh business day after the day on which the funds were received.
- Verified that the collections per the *Monthly Fees Report* agreed to total receipts issued and the deposits made with the County Treasurer.

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, 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, 391TH D.C.

ISRAEL RAMON, JR.
JUDGE, 430TH D.C.

JESSE CONTRERAS
JUDGE, 449TH D.C.

- Reviewed the submittal dates of the *Monthly Fees Report* to the County Auditor's Office to determine if the reports had been received in a timely manner.
- Reviewed receipts, *Weekly Remittance Reports* and *Monthly Fees Report* to verify proper completion.

Conclusion:

Total collections for the month of April 2012 were \$3,113.00. Based on the results of our review, we have concluded that fees collected were generally properly accounted and reported.

If you should have any questions or would like to schedule a meeting to discuss this report, please do not hesitate to contact Yvonne Torres, Revenue Audit Supervisor, at 318-2511 ext. 4642 or Arcy B. Duran, CPA, Director of Audit, at ext. 4645.

Respectfully submitted,



Ray Eufrazio, CPA
County Auditor

Enclosure: Copies of *Monthly Fees Report*

Cc: Mr. Valde Guerra, Commissioners Court Executive Officer

HIDALGO COUNTY DISTRICT JUDGES

RICARDO P. RODRIGUEZ, JR.
JUDGE, 82ND 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, 273RD D.C.

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

NOE GONZALEZ
JUDGE, 378TH D.C.
OVERSEER

LETICIA LOPEZ
JUDGE, 389TH D.C.

aida salinas flores
JUDGE, 398TH D.C.

ISRAEL RAMON, JR.
JUDGE, 430TH D.C.

JESSE CONTRERAS
JUDGE, 448TH D.C.

CONSTABLE, PCT. 3 LARRY GALLARDO MONTHLY REPORT

For the Month Ending April 2012

DATE	PLAINTIFF'S NAME	DEFENDANT'S NAME	RECEIPT NUMBER	CAUSE NUMBER	TYPE OF SERVICE		Justice Clerk	County Clerk	District Clerk	Other	Consal Sale	TREASURER RECEIPT	
					OUT OF COUNTY (OC)	IN-COUNTY (IC)							
4/2/2012	DERICO PEREZ, JR.	HECTOR GARZA	9846	JCD-918	Δ	Δ	X					154767	Δ \$70.00
4/2/2012	FOUR FLAGS AREA CREDIT UNION	RANDALL PLACE	9847	2012C20596GC	Δ	Δ	X					154767	Δ \$70.00
4/2/2012	CLINICAL LABORATORIES, INC.	LABSERVICES, INC.	9848	DC-10-12704-C	Δ	Δ	X					154767	Δ \$200.00
4/2/2012	DEERE CREDIT, INC.	SERVICES LLC & ELI CAMARGO	9849	C-1490-11-J	Δ	Δ	X					154767	Δ \$200.00
4/4/2012	CROWN OF THORNS	MAXOR GROUP, LLC	9850	141-258492-12	Δ	Δ	X					154811	Δ \$70.00
4/4/2012	STATE OF TEXAS	DULCE MARISOL SOLIS	9851	F-0365-12-4	Δ	Δ	X					154811	Δ \$46.20
4/4/2012	STATE OF TEXAS	NORBERTO PEREZ	9851	F-0330-12-G	Δ	Δ	X					154811	Δ \$46.20
4/4/2012	STATE OF TEXAS	YSIDRA NAVARRO	9851	F-0115-12-E	Δ	Δ	X					154811	Δ \$46.20
4/4/2012	STATE OF TEXAS	JESUS ENRIQUE JIMENEZ	9851	F-0183-12-7	Δ	Δ	X					154811	Δ \$46.20
4/4/2012	STATE OF TEXAS	ROEL DAVID HERNANDEZ	9851	F-0160-12-7	Δ	Δ	X					154811	Δ \$46.20
4/4/2012	STATE OF TEXAS	CINDY BUSTAMANTE	9851	F-0183-12-7	Δ	Δ	X					154811	Δ \$46.20
4/4/2012	STATE OF TEXAS	JUAN A. RODRIGUEZ	9851	F-1010-02-B	Δ	Δ	X					154811	Δ \$46.20
4/4/2012	STATE OF TEXAS	DAVID A. ROCHA	9851	F-6400-11-C	Δ	Δ	X					154811	Δ \$46.20
4/4/2012	STATE OF TEXAS	JUAN A. NUNEZ	9851	F-6515-11-A	Δ	Δ	X					154811	Δ \$46.20
4/4/2012	STATE OF TEXAS	VIVIANA RAMOS	9851	F-2766-02-F	Δ	Δ	X					154811	Δ \$46.20



This report has been personally reviewed by me and which I certify to be true and correct to the best of my knowledge.

Approved by:

[Signature]

Constable, Precinct 3

Prepared by:

[Signature]

RECEIVED BY
COUNTY AUDITOR

AM 8 32

CONSTABLE, PCT. 3 LARRY GALLARDO MONTHLY REPORT

For the Month Ending April

DATE	PLAINTIFFS NAME	DEFENDANTS NAME	RECEIPT NUMBER	CAUSE NUMBER	TYPE OF SERVICE OUT OF COUNTY (OCV) IN-COUNTY (IC)	Justice Clerk	County Clerk	District Clerk	Other	Const Sale	TREASURER RECEIPT	
4/4/2012	STATE OF TEXAS	VIVIANA RAMOS	9851	F-2766-02-F	PRECEPT	X		X			154811	\$46.20
4/4/2012	STATE OF TEXAS	JOSE LUIS ALANIZ	9851	F-1272-07-C	CITATION	X		X			154811	\$46.20
4/4/2012	STATE OF TEXAS	JOSE LUIS ALANIZ	9851	F-1272-07-C	PRECEPT	X		X			154811	\$46.20
4/4/2012	STATE OF TEXAS	DANIEL M. BANUELOS	9851	C-3073-97-G	CITATION	X		X			154811	\$46.20
4/4/2012	STATE OF TEXAS	RICARDO GARCIA	9851	F-2266-07-2	CITATION	X		X			154811	\$46.20
4/12/2012	HIDALGO COUNTY, ET AL	FIVE FAMILIES DISTRIBUTING, LLC	9852	T-1754-11-B	TAX WARRANT	X		X			154946	\$200.00
4/12/2012	E-E ISD, ET AL	QUICK MART	9853	T-1334-11-I	TAX WARRANT	X		X			154946	\$200.00
4/17/2012	HIDALGO COUNTY, ET AL	TAQUERIA MOLCAS, L.L.C.	9854	T-1901-11-J	TAX WARRANT	X		X			155176	\$200.00
4/17/2012	EDINBURG CISD, ET AL	SOUTHERN ORTHOPAEDICS & SPORTS MEDICINE	9855	T-1839-11-F	TAX WARRANT	X		X			155176	\$200.00
4/17/2012	HIDALGO COUNTY, ET AL	JOSE M. ROJAS	9856	T-1902-11-B	TAX WARRANT	X		X			155176	\$200.00
4/17/2012	HIDALGO COUNTY, ET AL	SINUGBA HOUSE LLC	9857	T-0590-12-A	TAX WARRANT	X		X			155176	\$200.00
4/17/2012	EQUINE SPORTS MEDICINE & SURGERY INC	ANTONIO FLORES	9858	SC3-12-1492	SMALL CLAIMS	X					155176	\$70.00
4/19/2012	GONZALEZ FURNITURE	ALICIA SANCHEZ	9859	C-0667-12-21	CITATION	X					155177	\$70.00
4/23/2012	UNITED COMMUNITY CREDIT UNION	RAFAEL VILLARREAL	9860	CV22C0034351	CITATION (HARRIS CO)	X					155282	\$70.00
4/24/2012	HOPE LUMBER SUPPLY CO	ROBERTO SALINAS	9861	C-901-11-D-1	WRIT OF EXECUTION	X		X			155348	\$200.00



This report has been personally reviewed by me and which I certify to be true and correct to the best of my knowledge.

Approved by:

[Signature]
Constable, Precinct 3

Prepared by:

[Signature]
R. J. V. R.

COUNTY of HIDALGO

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



EDINBURG, TEXAS 78539

June 18, 2012

The Honorable Eddie Guerra
Hidalgo County Constable, Precinct 4
2814 S. Business Highway 281
Edinburg, TX 78539

Ref: Review of *Monthly Fees Report* and Supporting Documentation
For the Months of April 2012 and May 2012

Dear Constable Guerra:

We have conducted a limited scope review of the Constable Precinct 4 *Monthly Fees Report* and all supporting documentation for the months of April 2012 and May 2012 pursuant to Local Government Code § 115.002 (a), § 115.002 (b), and Code of Criminal Procedure Article 103.011. The objective of the review was to determine if fees collected were properly accounted and reported.

Scope:

The scope of our review was limited to collections reported by the Constable Precinct 4 Office on the *Monthly Fees Report* for the months of April 2012 and May 2012. Our review was not designed nor intended to be a detailed study of every relevant control system, procedure, or transaction. Accordingly, the opportunities for improvement presented in this report may not be all-inclusive of areas where improvement could be made.

The responsibility for establishing and maintaining a sound internal control system rests with management. The objectives of an internal control system are to provide management with reasonable, but not absolute, assurance that assets are safeguarded against loss from unauthorized use or theft, and that transactions are executed in accordance with management's authorization and recorded properly.

The purpose of this report is to furnish management independent, objective analyses, recommendations, and information concerning the area reviewed. The report should serve as a tool to help management discern and implement specific improvements.

Methodology:

In planning and performing our review, we reviewed applicable statutes and fee schedules. The following procedures were performed:

- Reviewed receipts issued to determine if proper fee amounts were collected and reported.
- Verified receipts issued followed a sequential order.
- Verified that procedures for voided receipts were properly followed.
- Reviewed *Cashier's Daily Close-Out Report/Daily Remittance Form* to determine whether fees collected were properly accounted and deposited with the County Treasurer on a daily basis.
- Verified that the collections per the *Monthly Fees Report* agreed to total receipts issued and the deposits made with the County Treasurer.
- Reviewed the submittal dates of the *Monthly Fees Report* to the County Auditor's Office to determine if the reports had been received in a timely manner.
- Reviewed receipts, *Cashier's Daily Close-Out Report/Daily Remittance Form*, and *Monthly Fees Report* to verify proper completion.

HIDALGO COUNTY DISTRICT JUDGES

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

RODOLFO DELGADO
JUDGE, 13TH D.C.

J. R. "BOBBY" FLORES
JUDGE, 19TH 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.

ADA SALINAS FLORES
JUDGE, 39TH D.C.

ISRAEL RAMON, JR.
JUDGE, 43RD D.C.

JESSE CONTRERAS
JUDGE, 44TH D.C.

Conclusion:

Total collections for the month of April 2012 and May 2012 were \$1,110.00 and \$2,520.00, respectively. Based on the results of our review, we have concluded that fees collected were generally properly accounted and reported; however, the system of internal controls for the collection and safeguarding of cash requires improvement as noted in the following observations.

Observation No. 1:

We noted that collections were not deposited with the County Treasurer's Office in a timely manner as follows:

- Collections totaling \$670.00 received during the period of April 25, 2012 through April 30, 2012 were deposited with the County Treasurer's Office until June 1, 2012; and
- Collections totaling \$2,520.00 received during the period of May 9, 2012 through May 31, 2012 were deposited with the County Treasurer's Office until June 4, 2012.

Local Government Code §113.002 states "a county office 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."

Formal monitoring procedures should be developed and implemented to ensure collections are deposited with the County Treasurer's Office in a timely manner. Failure to deposit collections in a timely manner with the County Treasurer's Office may result in the loss of County revenues.

Recommendation:

Management should implement formal monitoring procedures to ensure collections are deposited with the County Treasurer's Office in a timely manner.

Observation No. 2:

We noted that the April 2012 *Monthly Fees Report* was submitted to the County Auditor's Office 26 days after the due date.

Pursuant to Local Government Code (LGC) § 114.001 (b), a monthly report must be filed within five days after the last day of each month.

Formal monitoring procedures should be developed and implemented to ensure the *Monthly Fees Report* is submitted to the County Auditor's Office within five days after the last day of each month. Timely submittal of the *Monthly Fees Report* helps ensure the proper accounting of County revenues.

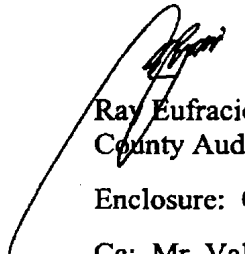
Recommendation:

Management should implement formal monitoring procedures to ensure the *Monthly Fees Report* is submitted to the County Auditor's Office within five days after the last day of each month.

Please provide written management response to the observation noted above by June 29, 2012.

If you should have any questions or would like to schedule a meeting to discuss this report, please do not hesitate to contact Yvonne Torres, Revenue Audit Supervisor at 318-2511 ext. 4642 or Arcy B. Duran, CPA, Director of Audit, at ext. 4645.

Sincerely,



Ray Eufrazio, CPA
County Auditor

Enclosure: Copy of *Monthly Fees Report*

Cc: Mr. Valde Guerra, Commissioners Court Executive Officer

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.

ISRAEL RAMON, JR.
JUDGE, 438TH D.C.

JESSE CONTRERA
JUDGE, 448TH D.C.

IE GUERRA MONTHLY REPORT

For the Month Ending APRIL 2012

DATE	PLAINTIFFS NAME	DEFENDANT'S NAME	RECEIPT NUMBER	CAUSE NUMBER	TYPE OF SERVICE		Justice Clerk	County Clerk	District Clerk	Court Sale	TREASURER RECEIPT
					OUT OF COUNTY (OC)	IN-COUNTY (IC)					
4/2/2012	TEXAS MEDICAL DIST	LONE STAR BANK/SOUTH MOST AREA MED.	9658-4	35,014	WRIT OF GARNISHMENT (1)	X			X		154729
4/2/2012	OSCAR SALAZAR III	BNR OPERATING	9659-4	7794	CITATION (1)	X			X		154729
4/2/2012	STATE OF SOUTH DAKOTA	JOE T GARDON	9660-4	12-12	CITATION (1) SUMMONS (1)	X		X			154729
4/5/2012	RES-TX ONE LLC	PROSPERITY BANK	9661-4	2011-22067A	WRIT OF GARNISHMENT (1)	X			X		154831
4/10/2012	UBALDE HERNANDEZ ZACARIAS	OPHELIA CAVAZOS ZACARIAS	9662-4	09-03-15004-CV	CITATION (1)	X			X		154869
4/25/2012	RELIANT ENERGY	PICOSITOS ENTRP	9663-4	1,003,279,701	WRIT OF EXECUTION	X			X		156326
4/27/2012	BUSTER LIND	NORMA SANCHEZ #3/ NORMA SANCHEZ #1	9664-4	SC10-082JM/ SC10-084JM	WRIT OF EXECUTION	X	X				156325
4/30/2012	DEPOTEXAS	DAVID GARCIA	9665-4	CV12C0123710	CITATION	X	X				156324



I personally reviewed by me and which I certify to be true and correct to the best of my knowledge

Approved by:

Constable, Precinct 4

94 11 2012 by N. M. M. 2012

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RECEIVED BY
COUNTY AUDITOR

HIDALGO COUNTY AUDITOR'S OFFICE
APPROVED BY: ONE
DATE: 6/5/12

MAY 2012

COUNTY AUDITOR'S OFFICE

RECEIVED BY
COUNTY AUDITOR

BY: and for 2/1/20

1. I have not been contacted by the FBI and cannot be of any assistance.

Approved by:

4. **CONCLUSIONS & RECOMMENDATIONS**

Prepared by:

25
Nayla Mune

Page 1 of 1

COUNTY of HIDALGO

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



EDINBURG, TEXAS 78539

May 17, 2012

The Honorable Daniel Marichalar
Hidalgo County Constable, Precinct 5
P.O. Box 324-335
Elsa, TX 78543

Ref: Review of *Monthly Fees Report* and Supporting Documentation
For the Month of April 2012

Dear Constable Marichalar:

We have conducted a limited scope review of the *Monthly Fees Report* and all supporting documentation for the month of April 2012 pursuant to Local Government Code §115.002 (a), §115.002 (b), and Code of Criminal Procedure Article 103.011. The objective of the review was to determine if fees collected were properly accounted and reported.

Scope:

The scope of our review was limited to collections reported by your office on the *Monthly Fees Report* for the month April 2012. Our review was not designed nor intended to be a detailed study of every relevant control system, procedure, or transaction. Accordingly, the opportunities for improvement presented in this report may not be all-inclusive of areas where improvement could be made.

The responsibility for establishing and maintaining a sound internal control system rests with management. The objectives of an internal control system are to provide management with reasonable, but not absolute, assurance that assets are safeguarded against loss from unauthorized use or theft, and that transactions are executed in accordance with management's authorization and recorded properly.

The purpose of this report is to furnish management independent, objective analyses, recommendations, and information concerning the area reviewed. The report should serve as a tool to help management discern and implement specific improvements.

Methodology:

In planning and performing our review, we reviewed applicable statutes and fee schedules. The following procedures were performed:

- Reviewed receipts issued to determine if proper fee amounts were collected and reported.
- Verified receipts issued followed a sequential order.
- Verified that procedures for voided receipts were properly followed.
- Reviewed *Cashier's Daily Close-Out/Daily Remittance Forms* (Close-Out Reports) to determine if fees collected were properly accounted and deposited with the County Treasurer on a daily basis.
- Reviewed receipts, Close-Out Reports, and *Monthly Fees Report* to verify proper completion.
- Verified that the collections per the *Monthly Fees Report* agreed to total receipts issued and the deposits made with the County Treasurer.
- Reviewed the submittal dates of the *Monthly Fees Report* to the County Auditor's Office to determine if the reports had been received in a timely manner.

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.

IDA SALINAS FLORES
JUDGE, 39th D.C.

ISRAEL RAMON, JR.
JUDGE, 43rd D.C.

JESSE CONTRERAS
JUDGE, 44th D.C.

Conclusion:

Total collections for the month of April 2012 were \$620.00. Based on the results of our review, we have concluded that fees collected were generally properly accounted and reported.

If you should have any questions or would like to schedule a meeting to discuss this report, please do not hesitate to call Yvonne Torres, Revenue Audit Supervisor, at 318-2511 ext. 4642, or Arcy B. Duran, CPA, Director of Audit, at ext. 4645.

Sincerely,



Ray Eufracio, CPA
County Auditor

Enclosure: Copy of *Monthly Fees Report*

Cc: Mr. Valde Guerra, Commissioners Court Executive Officer

HIDALGO COUNTY DISTRICT JUDGES

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

RODOLFO DELGADO
JUDGE, 93RD D.C.

J. R. "BOBBY" FLORES
JUDGE, 134TH 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, 379TH D.C.
OVERSEER

LETICIA LOPEZ
JUDGE, 388TH D.C.

AIDA SALINAS FLORES
JUDGE, 398TH D.C.

ISRAEL RAMON, JR.
JUDGE, 430TH D.C.

JESSE CONTRERAS
JUDGE, 448TH D.C.

CONSTABLE DANIEL MARICHALAR MONTHLY REPORT

For the Month Ending April 2012

DBC

DATE	PLAINTIFF'S NAME	DEFENDANT'S NAME	RECEIPT NUMBER	CAUSE NUMBER	TYPE OF SERVICE	OUT OF COUNTY (OC)	IN-COUNTY (IC)	Judge Clerk	County Clerk	District Clerk	Other	Const. Sale	TREASURER RECEIPT	AMOUNTS DUE TO COUNTY
4/14/2012	LACKS STORES	EDUARDA CRUZ	08801	CC12-321	CIVIL CASE	X		X					155040	\$ 70.00
	VOID RECEIPT		08802										155040	
4/14/2012	LACKS STORES	ANDREA CARBANTES	08803	CC11-291	WRIT OF POSS.	X		X					155040	\$ 200.00
4/16/2012	LACKS STORES	FLORIDALIA GARZA	08804	CC12-322	CIVIL CASE	X		X					155040	\$ 70.00
4/16/2012	LORENZO LEAL	MARIA E. DIAZ	08805	FED12-435	FED	X		X					155040	\$ 70.00
	VOID RECEIPT		08806											
4/26/2012	RUBEN BOSQUEZ	JOHNNY ESTRADA	08807	CV120025	CIVIL CASE	X		X					155349	\$ 70.00
4/27/2012	RONNIE TERRY	ESMERALDA MARTIN	08808	FED12-436	FED	X		X					155543	\$ 70.00
4/30/2012	BANK OF AMERICA	ALFREDO HINOJOSA	08809	FED12-427	FED	X		X					155543	\$ 70.00



This report has been personally reviewed by me and which I certify to be true and correct to the best of my knowledge.

Approved by: F. Roman

Prepared by: Roxanne Elizondo

County Auditor's Form AS-C-002

Revised 3/01

HIDALGO COUNTY AUDITOR'S OFFICE

APPROVED BY: Emo

DATE: 5/8/12

Page 1 of 1

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X24

COUNTY HIDALGO

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



EDINBURG, TEXAS 78539

June 19, 2012

The Honorable Daniel Marichalar
Hidalgo County Constable, Precinct 5
P.O. Box 324-335
Elsa, TX 78543

Ref: Review of *Monthly Fees Report* and Supporting Documentation
For the Month of May 2012

Dear Constable Marichalar:

We have conducted a limited scope review of the *Monthly Fees Report* and all supporting documentation for the month of May 2012 pursuant to Local Government Code §115.002 (a), §115.002 (b), and Code of Criminal Procedure Article 103.011. The objective of the review was to determine if fees collected were properly accounted and reported.

Scope:

The scope of our review was limited to collections reported by your office on the *Monthly Fees Report* for the month May 2012. Our review was not designed nor intended to be a detailed study of every relevant control system, procedure, or transaction. Accordingly, the opportunities for improvement presented in this report may not be all-inclusive of areas where improvement could be made.

The responsibility for establishing and maintaining a sound internal control system rests with management. The objectives of an internal control system are to provide management with reasonable, but not absolute, assurance that assets are safeguarded against loss from unauthorized use or theft, and that transactions are executed in accordance with management's authorization and recorded properly.

The purpose of this report is to furnish management independent, objective analyses, recommendations, and information concerning the area reviewed. The report should serve as a tool to help management discern and implement specific improvements.

Methodology:

In planning and performing our review, we reviewed applicable statutes and fee schedules. The following procedures were performed:

- Reviewed receipts issued to determine if proper fee amounts were collected and reported.
- Verified receipts issued followed a sequential order.
- Verified that procedures for voided receipts were properly followed.
- Reviewed *Cashier's Daily Close-Out/Daily Remittance Forms* (Close-Out Reports) to determine if fees collected were properly accounted and deposited with the County Treasurer on a daily basis.
- Reviewed receipts, Close-Out Reports, and *Monthly Fees Report* to verify proper completion.
- Verified that the collections per the *Monthly Fees Report* agreed to total receipts issued and the deposits made with the County Treasurer.
- Reviewed the submittal dates of the *Monthly Fees Report* to the County Auditor's Office to determine if the reports had been received in a timely manner.

HIDALGO COUNTY DISTRICT JUDGES

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

RODOLFO DELBADO
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.

ADA SALINAS FLORES
JUDGE, 39TH D.C.

ISRAEL RAMON, JR.
JUDGE, 43RD D.C.

JESSE CONTRERAS
JUDGE, 44TH D.C.

Conclusion:

Total collections for the month of May 2012 were \$280.00. Based on the results of our review, we have concluded that fees collected were generally properly accounted and reported.

If you should have any questions or would like to schedule a meeting to discuss this report, please do not hesitate to call Yvonne Torres, Revenue Audit Supervisor, at 318-2511 ext. 4642, or Arcy B. Duran, CPA, Director of Audit, at ext. 4645.

Sincerely,



Ray Eufrazio, CPA
County Auditor

Enclosure: Copy of *Monthly Fees Report*

Cc: Mr. Valde Guerra, Commissioners Court Executive Officer

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, 205 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.	ISRAEL RAMON, JR. JUDGE, 430 TH D.C.	JESSE CONTRERAS JUDGE, 448 TH D.C.
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For the Month Ending May 2012

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Approved by: DANIEL MARICHALAR *DM* Prepared by: Daniel Marichalar *DM*

Constable Pct. 5

County Auditor's Form AS-C-002

Revised 3/01

Page 1 of 1

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JUN 19 2012

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2012 JUN 11 AM 11 03

RECEIVED BY
COUNTY ATTORNEY

CLACK COUNTY AUDITOR'S OFFICE

APPROVED BY: One of
DATE: 6/12/12 6/12/12



COUNTY of HIDALGO



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

EDINBURG, TEXAS 78539

May 17, 2012

The Honorable Joel Quintanilla
Hidalgo County Commissioner Pct. No. 1
1902 Joe Stephens Suite 101
Weslaco, Texas 78596

RE: Review of Delta Lake *Monthly Fees Report* and Supporting Documentation
For the Month of April 2012

Dear Commissioner Quintanilla:

We conducted a limited scope review of the Delta Lake *Monthly Fees Report* and all supporting documentation for the month of April 2012 pursuant to Local Government Code §115.002 (a), and §115.002 (b). The objective of the review was to determine if fees collected were properly accounted and reported.

Scope:

The scope of our review was limited to collections reported on the *Monthly Fees Report* for the month of April 2012. Our review was not designed nor intended to be a detailed study of every relevant control system, procedure, or transaction. Accordingly, the opportunities for improvement presented in this report may not be all-inclusive of areas where improvement could be made.

The responsibility for establishing and maintaining a sound internal control system rests with management. The objectives of an internal control system are to provide management with reasonable, but not absolute, assurance that assets are safeguarded against loss from unauthorized use or theft, and that transactions are executed in accordance with management's authorization and recorded properly.

The purpose of this report is to furnish management independent, objective analyses, recommendations, and information concerning the area reviewed. The report should serve as a tool to help management discern and implement specific improvements.

Methodology:

In planning and performing our review, we reviewed applicable statutes and fee schedules. The following procedures were performed:

- Verified tickets issued followed sequential order.
- Reviewed *Cashier's Daily Close-Out Report/Daily Remittance Forms* to determine whether fees collected were properly accounted and deposited with the County Treasurer on a daily basis.
- Verified that the collections per the *Monthly Fees Report* agreed to total tickets issued and the deposits made with the County Treasurer.
- Reviewed the *Monthly Fees Report* to verify the report was submitted in a timely manner to the County Auditor's Office.
- Reviewed *Cashier's Daily Close-Out Report/Daily Remittance Forms* and *Monthly Fees Report* to verify proper completion.

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, 312ND D.C.

NOE GONZALEZ
JUDGE, 370TH D.C.
OVERSEER

LETICIA LOPEZ
JUDGE, 389TH D.C.

AIDA SALINAS FLORES
JUDGE, 398TH D.C.

ISRAEL RAMON, JR.
JUDGE, 430TH D.C.

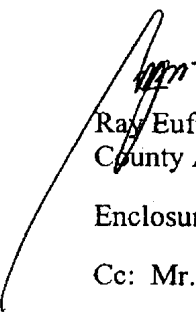
JESSE CONTRERAS
JUDGE, 449TH D.C.

Conclusion:

Total collections for the month of April 2012 were 3,672.00. Based on the results of our review, we have concluded that fees collected were generally properly accounted and reported.

If you should have any questions or would like to schedule a meeting to discuss this report, please do not hesitate to call Yvonne Torres, Revenue Audit Supervisor, at 318-2511 ext. 4642, or Arcy B. Duran, CPA, Director of Audit, at ext. 4645.

Sincerely,



Ray Eufracio, CPA
County Auditor

Enclosure: Copy of *Monthly Fees Report*

Cc: Mr. Valde Guerra, Commissioners Court Executive Officer

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.

ISRAEL RAMON, JR.
JUDGE, 430TH D.C.

JESSE CONTRERAS
JUDGE, 449TH D.C.

HIDALGO COUNTY, TEXAS
DELTA LAKE PARK, PRECINCT 1
MONTHLY REPORT FOR THE MONTH ENDING
April 2012

pbc

DATE	BEGINNING RECEIPT NUMBER	ENDING RECEIPT NUMBER	TOTAL RECEIPTS ISSUED	TOTAL RECEIPT AMOUNT	COUNTY TREASURER			DEPOSIT SLIP NUMBER	
					DEPOSIT AMOUNT	DATE OF DEPOSIT	RECEIPT NUMBER		
1	4/1/2012	299038	299112	75	\$ 150.00	4/3/2012	154794	211	O2181
2	4/2/2012	299113	299119	7	\$ 14.00	4/4/2012	154858	211	O2182
3	4/3/2012	299120	299128	9	\$ 18.00	4/5/2012	154859	211	O2183
4	4/4/2012	299129	299141	13	\$ 26.00	4/5/2012	154860	211	O2184
5	4/5/2012	299142	299168	27	\$ 54.00	4/10/2012	154931	211	O2185
6	4/6/2012				\$ -			211	
7	4/7/2012	299169	299277	109	\$ 218.00	4/10/2012	154932	211	O2186
8	4/8/2012	299278	300272	995	\$ 1,990.00	4/10/2012	154933	211	O2187
9	4/9/2012				\$ -			211	
10	4/10/2012	300273	300278	6	\$ 12.00	4/13/2012	155014	211	O2188
11	4/11/2012	300279	300280	2	\$ 4.00	4/13/2012	155015	211	O2189
12	4/12/2012	300281	300284	4	\$ 8.00	4/17/2012	155131	211	O2190
13	4/13/2012	300285	300297	13	\$ 26.00	4/17/2012	155132	211	O2191
14	4/14/2012	300298	300363	66	\$ 132.00	4/17/2012	155133	211	O2192
15	4/15/2012	300364	300452	89	\$ 178.00	4/17/2012	155134	211	O2193
16	4/16/2012	300453	300454	2	\$ 4.00	4/20/2012	155272	211	O2194
17	4/17/2012	300455	300457	3	\$ 6.00	4/20/2012	155273	211	O2195
18	4/18/2012	300458	300463	6	\$ 12.00	4/20/2012	155274	211	O2196
19	4/19/2012	300464	300466	3	\$ 6.00	4/24/2012	155358	211	O2197
20	4/20/2012	300467	300470	4	\$ 8.00	4/24/2012	155359	211	O2198
21	4/21/2012	300471	300632	162	\$ 324.00	4/24/2012	155360	211	O2199
22	4/22/2012	300633	300734	102	\$ 204.00	4/24/2012	155361	211	O2200
23	4/23/2012	300735	300740	6	\$ 12.00	4/26/2012	155432	211	O2201
24	4/24/2012	300741	300747	7	\$ 14.00	4/26/2012	155433	211	O2202
25	4/25/2012				\$ -			211	0
26	4/26/2012	300748	300751	4	\$ 8.00	4/30/2012	155471	211	O2203
27	4/27/2012	300752	300760	9	\$ 18.00	4/30/2012	155472	211	O2204
28	4/28/2012	300761	300800	40	\$ 80.00	4/30/2012	155473	211	O2205
29	4/29/2012	300801	300869	69	\$ 138.00	4/30/2012	155474	211	O2206
30	4/30/2012	300870	300873	4	\$ 8.00	5/3/2012	155553	211	O2207
31	5/1/2012				\$ -			211	
1836				\$ 3,672.00	\$ 3,672.00				

TOTAL RECEIPTS AND FUNDS COLLECTED:

1836 x \$2.00

\$ 3,672.00

X32

TOTAL AMOUNT DUE TO GENERAL FUND—1100-347-40-121-000-0-000—

LESS: TOTAL AMOUNTS REMITTED TO GENERAL FUND—

TOTAL FUNDS DUE TO THE COUNTY TREASURER—

\$ 3,672.00

\$

PREPARED BY: *Thelma L. Cantu*

DATE: 5/4/12

THIS REPORT HAS BEEN PERSONALLY REVIEWED BY ME AND I CERTIFY IT TO BE TRUE AND CORRECT TO THE BEST OF MY KNOWLEDGE.

HIDALGO COUNTY AUDITOR'S OFFICE

APPROVED BY: *Bono*

DATE: *5/10/12*

DATE

JOEL QUINTANILLA

COMMISSIONER PRCT NO. 1

THIS REPORT IS DUE IN THE OFFICE OF THE COUNTY AUDITOR BEFORE THE FIFTH (5TH) WORKING DAY OF THE FOLLOWING MONTH.

COUNTY AUDITOR'S FORM: RE-PCT.#1-002 REVISED:4/10

XI

COUNTY of HIDALGO

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



EDINBURG, TEXAS 78539

June 19, 2012

The Honorable Joel Quintanilla
Hidalgo County Commissioner Pct. No. 1
1902 Joe Stephens Suite 101
Weslaco, Texas 78596

RE: Review of Delta Lake *Monthly Fees Report* and Supporting Documentation
For the Month of May 2012

Dear Commissioner Quintanilla:

We conducted a limited scope review of the Delta Lake *Monthly Fees Report* and all supporting documentation for the month of May 2012 pursuant to Local Government Code §115.002 (a), and §115.002 (b). The objective of the review was to determine if fees collected were properly accounted and reported.

Scope:

The scope of our review was limited to collections reported on the *Monthly Fees Report* for the month of May 2012. Our review was not designed nor intended to be a detailed study of every relevant control system, procedure, or transaction. Accordingly, the opportunities for improvement presented in this report may not be all-inclusive of areas where improvement could be made.

The responsibility for establishing and maintaining a sound internal control system rests with management. The objectives of an internal control system are to provide management with reasonable, but not absolute, assurance that assets are safeguarded against loss from unauthorized use or theft, and that transactions are executed in accordance with management's authorization and recorded properly.

The purpose of this report is to furnish management independent, objective analyses, recommendations, and information concerning the area reviewed. The report should serve as a tool to help management discern and implement specific improvements.

Methodology:

In planning and performing our review, we reviewed applicable statutes and fee schedules. The following procedures were performed:

- Verified tickets issued followed sequential order.
- Reviewed *Cashier's Daily Close-Out Report/Daily Remittance Forms* to determine whether fees collected were properly accounted and deposited with the County Treasurer on a daily basis.
- Verified that the collections per the *Monthly Fees Report* agreed to total tickets issued and the deposits made with the County Treasurer.
- Reviewed the *Monthly Fees Report* to verify the report was submitted in a timely manner to the County Auditor's Office.
- Reviewed *Cashier's Daily Close-Out Report/Daily Remittance Forms* and *Monthly Fees Report* to verify proper completion.

HIDALGO COUNTY DISTRICT JUDGES

RICARDO P. RODRIGUEZ, JR.
JUDGE, 32ND D.C.

RODOLFO DELGADO
JUDGE, 30TH 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, 388TH D.C.

AIDA SALINAS FLORES
JUDGE, 398TH D.C.

ISRAEL RAMON, JR.
JUDGE, 438TH D.C.

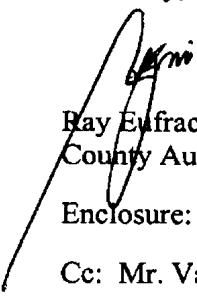
JESSE CONTRERAS
JUDGE, 448TH D.C.

Conclusion:

Total collections for the month of May 2012 were 1,188.00. Based on the results of our review, we have concluded that fees collected were generally properly accounted and reported.

If you should have any questions or would like to schedule a meeting to discuss this report, please do not hesitate to call Yvonne Torres, Revenue Audit Supervisor, at 318-2511 ext. 4642, or Arcy B. Duran, CPA, Director of Audit, at ext. 4645.

Sincerely,



Ray Eufrazio, CPA
County Auditor

Enclosure: Copy of *Monthly Fees Report*

Cc: Mr. Valde Guerra, Commissioners Court Executive Officer

HIDALGO COUNTY DISTRICT JUDGES

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

RODOLFO DELGADO
JUDGE, 19th 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, 33rd D.C.

MOE GONZALEZ
JUDGE, 37th D.C.
OVERSEER

LETICIA LOPEZ
JUDGE, 38th D.C.

AIDA SALINAS FLORES
JUDGE, 39th D.C.

ISRAEL RAMON, JR.
JUDGE, 43rd D.C.

JESSE CONTRERAS
JUDGE, 44th D.C.

HIDALGO COUNTY, TEXAS
DELTA LAKE PARK, PRECINCT 1
MONTHLY REPORT FOR THE MONTH ENDING
May 2012

pdc

DATE	BEGINNING RECEIPT NUMBER	ENDING RECEIPT NUMBER	TOTAL RECEIPTS ISSUED	TOTAL RECEIPT AMOUNT	COUNTY TREASURER			DEPOSIT SLIP NUMBER	
					DEPOSIT AMOUNT	DATE OF DEPOSIT	RECEIPT NUMBER		
1 5/1/2012	300874	300878	5	\$ 10.00	\$ 10.00	5/3/2012	155598	211	O2208
2 5/2/2012	300879	300885	7	\$ 14.00	\$ 14.00	5/3/2012	155554	211	O2209
3 5/3/2012	300886	300890	5	\$ 10.00	\$ 10.00	5/7/2012	155646	211	O2210
4 5/4/2012	300891	300893	3	\$ 6.00	\$ 6.00	5/7/2012	155647	211	O2211
5 5/5/2012	300894	300919	26	\$ 52.00	\$ 54.00	5/7/2012	155648	211	O2212
6 5/6/2012	300920	301000	81	\$ 162.00	\$ 162.00	5/7/2012	155649	211	O2213
7 5/7/2012	301001	301002	2	\$ 4.00	\$ 4.00	5/10/2012	155800	211	O2214
8 5/8/2012	301003	301009	7	\$ 14.00	\$ 14.00	5/10/2012	155801	211	O2215
9 5/9/2012	301010	301010	1	\$ 2.00	\$ 2.00	5/10/2012	155802	211	O2216
10 5/10/2012	301011	301013	3	\$ 6.00	\$ 6.00	5/15/2012	155890	211	O2217
11 5/11/2012	301014	301016	3	\$ 6.00	\$ 6.00	5/15/2012	155891	211	O2218
12 5/12/2012	301017	301052	36	\$ 72.00	\$ 72.00	5/15/2012	155892	211	O2219
13 5/13/2012	301053	301100	48	\$ 96.00	\$ 96.00	5/15/2012	155893	211	O2220
14 5/14/2012	301101	301104	4	\$ 8.00	\$ 8.00	5/18/2012	156007	211	O2221
15 5/15/2012	301105	301111	7	\$ 14.00	\$ 14.00	5/18/2012	156008	211	O2222
16 5/16/2012	301112	301117	6	\$ 12.00	\$ 12.00	5/18/2012	156009	211	O2223
17 5/17/2012	301118	301122	5	\$ 10.00	\$ 10.00	5/22/2012	156107	211	O2224
18 5/18/2012	301123	301129	7	\$ 14.00	\$ 14.00	5/22/2012	156108	211	O2225
19 5/19/2012	301130	301187	58	\$ 116.00	\$ 116.00	5/22/2012	156109	211	O2226
20 5/20/2012	301188	301288	101	\$ 202.00	\$ 202.00	5/22/2012	156110	211	O2227
21 5/21/2012	301289	301291	3	\$ 6.00	\$ 6.00	5/24/2012	156121	211	O2228
22 5/22/2012	301292	301299	8	\$ 16.00	\$ 16.00	5/24/2012	156122	211	O2229
23 5/23/2012	301300	301303	4	\$ 8.00	\$ 8.00	5/24/2012	156123	211	O2230
24 5/24/2012	301304	301309	6	\$ 12.00	\$ 12.00	5/29/2012	156273	211	O2231
25 5/25/2012	301310	301314	5	\$ 10.00	\$ 10.00	5/29/2012	156274	211	O2232
26 5/26/2012	301315	301360	46	\$ 92.00	\$ 92.00	5/29/2012	156271	211	O2233
27 5/27/2012	301361	301447	87	\$ 174.00	\$ 174.00	5/29/2012	156272	211	O2234
28 5/28/2012				\$ -	\$ -			211	0
29 5/29/2012	301448	301452	5	\$ 10.00	\$ 10.00	6/1/2012	156363	211	O2235
30 5/30/2012	301453	301458	6	\$ 12.00	\$ 12.00	6/1/2012	156364	211	O2236
31 5/31/2012	301459	301466	8	\$ 16.00	\$ 16.00	6/1/2012	156365	211	O2237
593				\$ 1,186.00	\$ 1,188.00				

TOTAL RECEIPTS AND FUNDS COLLECTED: 593 x \$2.00 = \$ 1,186.00

TOTAL AMOUNT DUE TO GENERAL FUND-----1100-347-40-121-000-0-000-----
 LESS: TOTAL AMOUNTS REMITTED TO GENERAL FUND-----
 TOTAL FUNDS DUE TO THE COUNTY TREASURER-----

SCANNED

PREPARED BY: *Thelma I. Cantu* JUN 10 2012 DATE: 6/5/12

INITIALS: *Brz*

THIS REPORT HAS BEEN PERSONALLY REVIEWED BY ME AND I CERTIFY IT TO BE TRUE AND CORRECT TO THE BEST OF MY KNOWLEDGE.
 HIDALGO COUNTY AUDITOR'S OFFICE
 APPROVED BY: *Brz*
 DATE: *6/5/12*

JOEL QUINTANILLA
 COMMISSIONER PRCT NO. 1

COUNTY of HIDALGO

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



EDINBURG, TEXAS 78539

May 17, 2012

The Honorable Jose M. Flores
Hidalgo County Commissioner Pct. No. 3
724 North Breyfogle Rd.
Mission, Texas 78572

RE: Review of *Monthly Fees Report* and Supporting Documentation
For the Month of April 2012

Dear Commissioner Flores:

We conducted a review of the Anzalduas' Park *Monthly Fees Report* and all supporting documentation for the month of April 2012 in accordance with Local Government Code §115.002(a) and §115.002(b). The objective of the review was to determine whether collections were properly accounted and reported.

Scope:

The scope of the review was limited to collections reported by your office on the *Monthly Fees Report* for the month of April 2012. The review was not intended to be a detailed study of every relevant control system, procedure, or transaction. Accordingly, the opportunities for improvement presented in this report may not be all-inclusive of areas where improvements could be made. The responsibility for sound internal controls rests with management.

Methodology:

In planning and performing the review, we reviewed applicable statutes and fee schedules. The following procedures were performed:

- Verified tickets issued followed sequential order.
- Reviewed *Cashier's Daily Close-Out Report/ Daily Remittance Forms* to determine whether fees collected were properly accounted and deposited with the County Treasurer on or before the fifth business day after the day on which the funds were received.
- Verified that the collections per the *Monthly Fees Report* agreed to total tickets issued and the deposits made with the County Treasurer.
- Reviewed the *Monthly Fees Report* to verify the report was submitted to the County Auditor's Office in a timely manner.
- Reviewed *Cashier's Daily Close-Out Report Daily Remittance Forms* and *Monthly Fees Report* to verify proper completion.

Conclusion:

Total collections for the month of April 2012 were \$5,324.00. Based on our results of our review, we have concluded that fees collected were generally properly accounted and reported.

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, 273RD D.C.

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

NOE GONZALEZ
JUDGE, 370TH D.C.
OVERSEER

LETICIA LOPEZ
JUDGE, 388TH D.C.

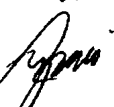
ADA SALINAS FLORES
JUDGE, 398TH D.C.

ISRAEL RAMON, JR.
JUDGE, 430TH D.C.

JESSE CONTRERAS
JUDGE, 448TH D.C.

If you should have any questions, please do not hesitate to call Yvonne Torres, Revenue Audit Supervisor, at 318-2511 ext. 4642, or Arcy B. Duran, CPA, Director of Audit, at ext. 4645.

Sincerely,



Ray Eufracio, CPA
County Auditor

Enclosure: Copy of *Monthly Fees Report*

Cc: Mr. Sergio Saenz, Parks Director
Mr. Valde Guerra, Commissioners Court Executive Officer

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.

ISRAEL RAMON, JR.
JUDGE, 43rd D.C.

JESSE CONTRERAS
JUDGE, 48th D.C.

HIDALGO COUNTY, TEXAS
ANZALDUAS PARK, PRECINCT 3
MONTHLY REPORT FOR THE MONTH ENDING
April 30, 2012

	DATE	BEGINNING RECEIPT NUMBER	ENDING RECEIPT NUMBER	TOTAL RECEIPTS ISSUED	TOTAL RECEIPT AMOUNT	DEPOSIT AMOUNT	DATE OF DEPOSIT	RECEIPT NUMBER	DEPOSIT SLIP NUMBER
1	4/1/2012	352540	352621	82	\$ 328.00	\$ 328.00	4/1/2012	154725	231 00557
2	4/2/2012								231
3	4/3/2012								231
4	4/4/2012								231
5	4/5/2012								231
6	4/6/2012								231
7	4/7/2012	352622	352746	125	\$ 500.00	\$ 500.00	4/7/2012	154856	231 00558
8	4/8/2012	352747	353451	705	\$ 2,820.00	\$ 2,820.00	4/8/2012	154857	231 00559
9	4/9/2012								231
10	4/10/2012								231
11	4/11/2012								231
12	4/12/2012								231
13	4/13/2012								231
14	4/14/2012	353452	353502	51	\$ 204.00	\$ 204.00	4/14/2012	155019	231 00560
15	4/15/2012	353503	353591	89	\$ 356.00	\$ 356.00	4/15/2012	155020	231 00561
16	4/16/2012								231
17	4/17/2012								231
18	4/18/2012								231
19	4/19/2012								231
20	4/20/2012								231
21	4/21/2012	353592	353660	69	\$ 276.00	\$ 276.00	4/21/2012	155270	231 00562
22	4/22/2012	353661	353764	104	\$ 416.00	\$ 416.00	4/22/2012	155271	231 00563
23	4/23/2012								231
24	4/24/2012								231
25	4/25/2012								231
26	4/26/2012								231
27	4/27/2012								231
28	4/28/2012	353765	353801	37	\$ 148.00	\$ 148.00	4/28/2012	155415	231 00564
29	4/29/2012	353802	353870	69	\$ 276.00	\$ 276.00	4/29/2012	155416	231 00565
30	4/30/2012								231
31									231

1331 x \$4.00

\$ 5,324.00

TOTAL AMOUNT DUE TO GENERAL FUND—1100-347-40-123-000-0-000—
LESS: TOTAL AMOUNTS REMITTED TO GENERAL FUND—
TOTAL FUNDS DUE TO THE COUNTY TREASURER—

\$ 5,324.00

\$

PREPARED BY: [Signature]

DATE: 4/30/12

THIS REPORT HAS BEEN PERSONALLY REVIEWED BY ME AND I CERTIFY IT TO BE TRUE AND CORRECT TO THE BEST OF MY KNOWLEDGE.

[Signature]
JOSE M. FLORES

COMMISSIONER PRCT NO. 3

4/30/12
DATE

THIS REPORT IS DUE IN THE OFFICE OF THE COUNTY AUDITOR BEFORE THE FIFTH (5TH) WORKING DAY OF THE FOLLOWING MONTH.
COUNTY AUDITOR'S FORM: RE-PCT.#3-001 REVISED: 9/5/05

HIDALGO COUNTY AUDITOR'S OFFICE
APPROVED BY: [Signature]
DATE: 5/7/12 5/7/12

XI

COUNTY of HIDALGO

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



EDINBURG, TEXAS 78539

June 18, 2012

The Honorable Jose M. Flores
Hidalgo County Commissioner Pct. No. 3
724 North Breyfogle Rd.
Mission, Texas 78572

Re: Review of *Monthly Fees Report* and Supporting Documentation
For the Month of May 2012

Dear Commissioner Flores:

We conducted a review of the Anzalduas' Park *Monthly Fees Report* and all supporting documentation for the month of May 2012 in accordance with Local Government Code §115.002(a) and §115.002(b). The objective of the review was to determine whether collections were properly accounted and reported.

Scope:

The scope of the review was limited to collections reported by your office on the *Monthly Fees Report* for the month of May 2012. The review was not intended to be a detailed study of every relevant control system, procedure, or transaction. Accordingly, the opportunities for improvement presented in this report may not be all-inclusive of areas where improvements could be made. The responsibility for sound internal controls rests with management.

Methodology:

In planning and performing the review, we reviewed applicable statutes and fee schedules. The following procedures were performed:

- Verified tickets issued followed sequential order.
- Reviewed *Cashier's Daily Close-Out Report/ Daily Remittance Forms* to determine whether fees collected were properly accounted and deposited with the County Treasurer on or before the fifth business day after the day on which the funds were received.
- Verified that the collections per the *Monthly Fees Report* agreed to total tickets issued and the deposits made with the County Treasurer.
- Reviewed the *Monthly Fees Report* to verify the report was submitted to the County Auditor's Office in a timely manner.
- Reviewed *Cashier's Daily Close-Out Report Daily Remittance Forms* and *Monthly Fees Report* to verify proper completion.

Conclusion:

Total collections for the month of May 2012 were \$2,080.00. Based on our results of our review, we have concluded that fees collected were generally properly accounted and reported.

HIDALGO COUNTY DISTRICT JUDGES

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

RODOLFO DELGADO
JUDGE, 19TH D.C.

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

ROSE GUERRA REYNA
JUDGE, 206TH D.C.

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

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

NOE GONZALEZ
JUDGE, 370TH D.C.
OVERSEER

LETICIA LOPEZ
JUDGE, 381ST D.C.

IDA SALINAS FLORES
JUDGE, 398TH D.C.

ISRAEL RAMON, JR.
JUDGE, 430TH D.C.

JESSE CONTRERAS
JUDGE, 440TH D.C.

If you should have any questions, please do not hesitate to call Yvonne Torres, Revenue Audit Supervisor, at 318-2511 ext. 4642, or Arcy B. Duran, CPA, Director of Audit, at ext. 4645.

Sincerely,



Ray Eufracio, CPA
County Auditor

Enclosure: Copy of *Monthly Fees Report*

Cc: Mr. Sergio Saenz, Parks Director
Mr. Valde Guerra, Commissioners Court Executive Officer

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, 273RD 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.

ISRAEL RAMON, JR.
JUDGE, 430TH D.C.

JESSE CONTRERAS
JUDGE, 448TH D.C.

HIDALGO COUNTY, TEXAS
ANZALDUAS PARK, PRECINCT 3
MONTHLY REPORT FOR THE MONTH ENDING
MAY 31, 2012

pbc

DATE	BEGINNING RECEIPT NUMBER	ENDING RECEIPT NUMBER	TOTAL RECEIPTS ISSUED	TOTAL RECEIPT AMOUNT	DEPOSIT AMOUNT	DATE OF DEPOSIT	RECEIPT NUMBER	DEPOSIT SLIP NUMBER
1 5/1/2012								231
2 5/2/2012								231
3 5/3/2012								231
4 5/4/2012								231
5 5/5/2012	353871	353906	36	\$ 144.00	\$ 144.00	5/5/2012	155748	231 00566
6 5/6/2012	353907	353988	82	\$ 328.00	\$ 328.00	5/6/2012	155749	231 00567
7 5/7/2012								231
8 5/8/2012								231
9 5/9/2012								231
10 5/10/2012								231
11 5/11/2012								231
12 5/12/2012	353989	354039	51	\$ 204.00	\$ 204.00	5/12/2012	155825	231 00568
13 5/13/2012	354040	354130	91	\$ 364.00	\$ 364.00	5/13/2012	155826	231 00569
14 5/14/2012								231
15 5/15/2012								231
16 5/16/2012								231
17 5/17/2012								231
18 5/18/2012								231
19 5/19/2012	354131	354161	31	\$ 124.00	\$ 124.00	5/19/2012	156041	231 00570
20 5/20/2012	354162	354227	66	\$ 264.00	\$ 264.00	5/20/2012	156042	231 00571
21 5/21/2012								231
22 5/22/2012								231
23 5/23/2012								231
24 5/24/2012								231
25 5/25/2012								231
26 5/26/2012	354228	354274	47	\$ 188.00	\$ 188.00	5/26/2012	156269	231 00572
27 5/27/2012	354275	354390	116	\$ 464.00	\$ 464.00	5/27/2012	156270	231 00573
28 5/28/2012								231
29 5/29/2012								231
30 5/30/2012								231
31 5/31/2012								231

520 x \$4.00 = \$2,080.00

TOTAL AMOUNT DUE TO GENERAL FUND—1100-347-40-123-000-0-000		\$2,080.00
LESS: TOTAL AMOUNTS REMITTED TO GENERAL FUND		\$
TOTAL FUNDS DUE TO THE COUNTY TREASURER		\$

PREPARED BY: *[Signature]*

DATE: 6/4/12

STATE IT TO BE TRUE AND CORRECT TO THE BEST OF MY KNOWLEDGE.
[Signature]
JOSE M. FLORES
COMMISSIONER PRCT NO. 3

6/4/2012
DATE

BEFORE THE FIFTH (5TH) WORKING DAY OF THE FOLLOWING MONTH.
COUNTY AUDITOR'S FORM: RE-PCT.#3-001 REVISED:9/5/05

HIDALGO COUNTY AUDITOR'S OFFICE
APPROVED BY: *[Signature]*
DATE: 6/5/12 6/5/12

XI

COUNTY OF HIDALGO

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



EDINBURG, TEXAS 78539

May 18, 2012

Ms. Angie Chapa, Law Librarian
Hidalgo County Law Library
100 N. Closner
Edinburg, Texas 78539

Re: Review of *Monthly Fees Report* and Supporting Documentation
For the Month of April 2012

Dear Ms. Chapa:

We have conducted a limited scope review of the *Monthly Fees Report* and all supporting documentation for the month of April 2012 pursuant to Local Government Code §115.002 (a) and §115.002 (b). The objective of the review was to determine if fees collected were properly accounted and reported.

Scope:

The scope of our review was limited to collections reported by your office on the *Monthly Fees Report* for the month of April 2012. Our review was not designed nor intended to be a detailed study of every relevant control system, procedure, or transaction. Accordingly, the opportunities for improvement presented in this report may not be all-inclusive of areas where improvement could be made.

The responsibility for establishing and maintaining a sound internal control system rests with management. The objectives of an internal control system are to provide management with reasonable, but not absolute, assurance that assets are safeguarded against loss from unauthorized use or theft, and that transactions are executed in accordance with management's authorization and recorded properly.

The purpose of this report is to furnish management independent, objective analyses, recommendations, and information concerning the area reviewed. The report should serve as a tool to help management discern and implement specific improvements.

Methodology:

In planning and performing our review, we reviewed applicable statutes and fee schedules. The following procedures were performed:

- Reviewed receipts issued to determine if proper fee amounts were collected and reported.
- Verified receipts issued followed a sequential order.
- Verified that procedures for voided receipts were properly followed.
- Reviewed *Daily Remittance/Close-Out Forms* to determine whether fees collected were properly accounted and deposited with the County Treasurer on a daily basis.
- Verified that the collections per the *Monthly Fees Report* agreed to total receipts issued and the deposits made with the County Treasurer.
- Reviewed the submittal dates of the *Monthly Fees Report* to the County Auditor's Office to determine if the reports had been received in a timely manner.
- Reviewed receipts, *Daily Remittance/Close-Out Forms*, and *Monthly Fees Report* to verify proper completion.

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, 390TH D.C.

ISRAEL RAMON, JR.
JUDGE, 430TH D.C.

JESSE CONTRERAS
JUDGE, 449TH D.C.

Conclusion:

Total collections for the month of April 2012 were \$1,333.25. Based on the results of our review, we have concluded that fees collected were generally properly accounted and reported.

If you should have any questions or would like to schedule a meeting to discuss this report, please do not hesitate to call Yvonne Torres, Revenue Audit Supervisor, at 318-2511 ext. 4642, or Arcy B. Duran, CPA, Director of Audit, at ext. 4645.

Respectfully submitted,



Ray Bufracio, CPA
County Auditor

Enclosure: *Copy of Law Library Monthly Fees Report*

Cc: Mr. Valde Guerra, Commissioners Court Executive Officer

HIDALGO COUNTY DISTRICT JUDGES

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

RODOLFO DELGADO
JUDGE, 13th 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.

IDA SALINAS FLORES
JUDGE, 398th D.C.

ISRAEL RAMON, JR.
JUDGE, 430th D.C.

JESSE CONTRERAS
JUDGE, 449th D.C.

HIDALGO COUNTY LAW LIBRARY
MONTHLY FEES REPORT
FOR THE MONTH ENDED April 30, 2012

PART I: SUMMARY OF MONTHLY COLLECTIONS

A	B	C	D	E	F	G	H	I
	Receipt Date	Law Library Receipt # Sequence		Total Collected	Receipt Amount	Receipt No.	Receipt Date	OVER/ (SHORT)
		BEG #	END #					
1	1-Apr-12	0	0	\$ -				-
2	2-Apr-12	50069	50068	\$ 98.25	98.25	154787	04/04/12	-
3	3-Apr-12	50069	50079	\$ 114.75	114.75	154788	04/04/12	-
4	4-Apr-12	50080	50086	\$ 62.50	62.50	154825	04/05/12	-
5	5-Apr-12	50087	50093	\$ 33.75	33.75	154916	04/12/12	-
6	6-Apr-12	0	0	\$ -				-
7	7-Apr-12	0	0	\$ -				-
8	8-Apr-12	0	0	\$ -				-
9	9-Apr-12	0	0	\$ -				-
10	10-Apr-12	50094	50100	\$ 89.25	89.25	154917	04/12/12	-
11	11-Apr-12	50101	50111	\$ 55.00	55.00	154918	04/12/12	-
12	12-Apr-12	50112	50127	\$ 183.50	183.50	155018	04/16/12	-
13	13-Apr-12	50128	50132	\$ 33.25	33.25	155017	04/16/12	-
14	14-Apr-12	0	0	\$ -				-
15	15-Apr-12	0	0	\$ -				-
16	16-Apr-12	50133	50138	\$ 58.25	58.25	155048	04/17/12	-
17	17-Apr-12	50139	50142	\$ 34.75	34.75	155158	04/20/12	-
18	18-Apr-12	50143	50149	\$ 53.75	53.75	155159	04/20/12	-
19	19-Apr-12	50150	50181	\$ 103.25	103.25	155157	04/20/12	-
20	20-Apr-12	50162	50168	\$ 40.75	40.75	155221	04/24/12	-
21	21-Apr-12	0	0	\$ -				-
22	22-Apr-12	0	0	\$ -				-
23	23-Apr-12	50169	50180	\$ 85.25	85.25	155220	04/24/12	-
24	24-Apr-12	50181	50187	\$ 50.25	50.25	155337	04/26/12	-
25	25-Apr-12	50188	50195	\$ 73.25	73.25	155356	04/27/12	-
26	26-Apr-12	50196	50200	\$ 48.75	48.75	155357	04/27/12	-
27	27-Apr-12	50201	50207	\$ 30.25	30.25	155449	05/01/12	-
28	28-Apr-12	0	0	\$ -				-
29	29-Apr-12	0	0	\$ -				-
30	30-Apr-12	50208	50214	\$ 84.50	84.50	155450	05/01/12	-
31	1-May-12	0	0	\$ -				-

TOTAL RECEIPTS AND FUNDS COLLECTED 1,333.25

0.00

LESS: REIMBURSEMENTS 0.00

TOTAL REVENUE COLLECTIONS 1,333.25

FOR RECEIPT #(s):

PART II: SUMMARY OF YEARLY COLLECTIONS:

January \$ 1,458.50
 February \$ 1,596.75
 March \$ 1,455.25
 April \$ 1,333.25
 May \$ -
 June \$ -

July \$ -
 August \$ -
 September \$ -
 October \$ -
 November \$ -
 December \$ -

HIDALGO COUNTY AUDITOR'S OFFICE
 APPROVED BY: [Signature]
 DATE: 5/16/12

(1) Subtotal \$ 5,843.75

(2) Subtotal \$ -

Total (1+2) \$ 5,843.75

THIS REPORT HAS BEEN PERSONALLY PREPARED & REVIEWED BY ME & I CERTIFY IT TO BE TRUE & CORRECT TO THE BEST OF MY KNOWLEDGE.

[Signature]
 LAW LIBRARIAN OF HIDALGO COUNTY, TX

This report is due in the Office of the County Auditor before the (5th) workday of the following month.

COUNTY AUDITOR'S FORM: RE-CLL-001

REVISED: 2/10

XI

COUNTY of HIDALGO

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



EDINBURG, TEXAS 78539

June 19, 2012

Ms. Angie Chapa, Law Librarian
Hidalgo County Law Library
100 N. Closner
Edinburg, Texas 78539

Re: Review of *Monthly Fees Report* and Supporting Documentation
For the Month of May 2012

Dear Ms. Chapa:

We have conducted a limited scope review of the *Monthly Fees Report* and all supporting documentation for the month of May 2012 pursuant to Local Government Code §115.002 (a) and §115.002 (b). The objective of the review was to determine if fees collected were properly accounted and reported.

Scope:

The scope of our review was limited to collections reported by your office on the *Monthly Fees Report* for the month of May 2012. Our review was not designed nor intended to be a detailed study of every relevant control system, procedure, or transaction. Accordingly, the opportunities for improvement presented in this report may not be all-inclusive of areas where improvement could be made.

The responsibility for establishing and maintaining a sound internal control system rests with management. The objectives of an internal control system are to provide management with reasonable, but not absolute, assurance that assets are safeguarded against loss from unauthorized use or theft, and that transactions are executed in accordance with management's authorization and recorded properly.

The purpose of this report is to furnish management independent, objective analyses, recommendations, and information concerning the area reviewed. The report should serve as a tool to help management discern and implement specific improvements.

Methodology:

In planning and performing our review, we reviewed applicable statutes and fee schedules. The following procedures were performed:

- Reviewed receipts issued to determine if proper fee amounts were collected and reported.
- Verified receipts issued followed a sequential order.
- Verified that procedures for voided receipts were properly followed.
- Reviewed *Daily Remittance/Close-Out Forms* to determine whether fees collected were properly accounted and deposited with the County Treasurer on a daily basis.
- Verified that the collections per the *Monthly Fees Report* agreed to total receipts issued and the deposits made with the County Treasurer.
- Reviewed the submittal dates of the *Monthly Fees Report* to the County Auditor's Office to determine if the reports had been received in a timely manner.
- Reviewed receipts, *Daily Remittance/Close-Out Forms*, and *Monthly Fees Report* to verify proper completion.

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.

MOE GONZALEZ
JUDGE, 379TH D.C.
OVERSEER

LETICIA LOPEZ
JUDGE, 388TH D.C.

AIDA SALINAS FLORES
JUDGE, 396TH D.C.

ISRAEL RAMON, JR.
JUDGE, 430TH D.C.

JESSE CONTRERAS
JUDGE, 449TH D.C.

Conclusion:

Total collections for the month of May 2012 were \$1,661.25. Based on the results of our review, we have concluded that fees collected were generally properly accounted and reported.

If you should have any questions or would like to schedule a meeting to discuss this report, please do not hesitate to call Yvonne Torres, Revenue Audit Supervisor, at 318-2511 ext. 4642, or Arcy B. Duran, CPA, Director of Audit, at ext. 4645.

Respectfully submitted,



Ray Enfracio, CPA
County Auditor

Enclosure: Copy of *Law Library Monthly Fees Report*

Cc: Mr. Valde Guerra, Commissioners Court Executive Officer

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, 204TH D.C.

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

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

NOE GONZALEZ
JUDGE, 378TH D.C.
OVERSEER

LETICIA LOPEZ
JUDGE, 389TH D.C.

AIDA SALINAS FLORES
JUDGE, 398TH D.C.

ISRAEL RAMON, JR.
JUDGE, 400TH D.C.

JESSE CONTRERAS
JUDGE, 448TH D.C.

**HIDALGO COUNTY LAW LIBRARY
MONTHLY FEES REPORT
FOR THE MONTH ENDED**

May 31, 2012

PBC

PART I: SUMMARY OF MONTHLY COLLECTIONS

A	B	C		D	E	F			G	H	I
	Receipt Date	Law Library Receipt # Sequence			Total Collected	COUNTY TREASURER					OVER/ (SHORT)
		BEG #	END #			Receipt Amount	Receipt No.	Receipt Date			
1	1-May-12	50215	50229		\$ 133.00	\$ 133.00	155497	05/02/12			-
2	2-May-12	50230	50240		\$ 77.50	\$ 77.50	155521	05/03/12			-
3	3-May-12	50241	50246		\$ 47.75	\$ 47.75	155572	05/04/12			-
4	4-May-12	50247	50253		\$ 49.25	\$ 49.25	155704	05/09/12			-
5	5-May-12	0	0		\$ -						-
6	6-May-12	0	0		\$ -						-
7	7-May-12	50254	50263		\$ 54.25	\$ 54.25	155705	05/09/12			-
8	8-May-12	50264	50271		\$ 103.25	\$ 103.25	155706	05/09/12			-
9	9-May-12	50272	50279		\$ 64.00	\$ 64.00	155771	05/11/12			-
10	10-May-12	50280	50293		\$ 114.00	\$ 114.00	155772	05/11/12			-
11	11-May-12	50294	50298		\$ 28.25	\$ 28.25	155836	05/15/12			-
12	12-May-12	0	0		\$ -						-
13	13-May-12	0	0		\$ -						-
14	14-May-12	50299	50308		\$ 64.00	\$ 64.00	155837	05/15/12			-
15	15-May-12	50309	50322		\$ 99.00	\$ 99.00	155896	05/16/12			-
16	16-May-12	50323	50328		\$ 37.75	\$ 37.75	155964	05/18/12			-
17	17-May-12	50329	50332		\$ 46.00	\$ 46.00	155963	05/18/12			-
18	18-May-12	50333	50338		\$ 119.50	\$ 119.50	156028	05/22/12			-
19	19-May-12	0	0		\$ -						-
20	20-May-12	0	0		\$ -						-
21	21-May-12	50339	50349		\$ 90.25	\$ 90.25	156027	05/22/12			-
22	22-May-12	50350	50356		\$ 31.75	\$ 31.75	156060	05/23/12			-
23	23-May-12	50357	50365		\$ 83.50	\$ 83.50	156098	05/24/12			-
24	24-May-12	50366	50371		\$ 50.75	\$ 50.75	156131	05/25/12			-
25	25-May-12	50372	50378		\$ 68.75	\$ 68.75	156240	05/30/12			-
26	26-May-12	0	0		\$ -						-
27	27-May-12	0	0		\$ -						-
28	28-May-12	0	0		\$ -						-
29	29-May-12	50379	50387		\$ 127.50	\$ 127.50	156241	05/30/12			-
30	30-May-12	50388	50403		\$ 100.00	\$ 100.00	156254	05/31/12			-
31	31-May-12	50404	50409		\$ 71.25	\$ 71.25	156337	06/04/12			-

TOTAL RECEIPTS AND FUNDS COLLECTED

1,661.25

0.00

LESS: REIMBURSEMENTS

0.00

FOR RECEIPT #(s):

TOTAL REVENUE COLLECTIONS

1,661.25

PART II: SUMMARY OF YEARLY COLLECTIONS:

January \$ 1,458.50
February \$ 1,596.75
March \$ 1,455.25
April \$ 1,333.25
May \$ 1,661.25
June \$ -

July \$ -
August \$ -
September \$ -
October \$ -
November \$ -
December \$ -

HIDALGO COUNTY AUDITOR'S OFFICE

APPROVED BY: PBC

DATE: 6/13/12

(1) Subtotal \$ 7,505.00

(2) Subtotal \$ -

Total (1+2) \$ 7,505.00

THIS REPORT HAS BEEN PERSONALLY PREPARED & REVIEWED BY ME & I CERTIFY IT TO BE TRUE & CORRECT TO THE BEST OF MY KNOWLEDGE.

Amalia Chapa
LAW LIBRARIAN OF HIDALGO COUNTY, TX

This report is due in the Office of the County Auditor before the (5th) workday of the following month.

COUNTY AUDITOR'S FORM: RE-CLL-001

REVISED: 2/10

XI

COUNTY of HIDALGO

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



EDINBURG, TEXAS 78539

May 17, 2012

Mr. Juan Martinez
Hidalgo County Fire Marshal
1615 S. Closner Suite H
Edinburg, Texas 78539

Ref: Review of *Monthly Report* and Supporting Documentation
For the Month of April 2012

Dear Mr. Martinez:

We conducted a limited scope review of the *Monthly Report* and all supporting documentation for the month of April 2012 pursuant to Local Government Code §115.002 (a), and §115.002 (b). The objective of the review was to determine if fees collected were properly accounted and reported.

Scope and Methodology:

The scope of our review was limited to collections reported by the Fire Marshal's Office on the *Monthly Report* for the month of April 2012. Our review was not designed nor intended to be a detailed study of every relevant control system, procedure, or transaction. Accordingly, the opportunities for improvement presented in this report may not be all-inclusive of areas where improvement could be made.

The responsibility for establishing and maintaining a sound internal control system rests with management. The objectives of an internal control system are to provide management with reasonable, but not absolute, assurance that assets are safeguarded against loss from unauthorized use or theft, and that transactions are executed in accordance with management's authorization and recorded properly.

The purpose of this report is to furnish management independent, objective analyses, recommendations, and information concerning the area reviewed. The report should serve as a tool to help management discern and implement specific improvements.

Methodology:

In planning and performing our review, we reviewed applicable statutes and fee schedules. The following procedures were performed:

- Reviewed receipts issued to determine whether proper fee amounts were collected and reported.
- Verified that receipts issued followed a sequential order.
- Verified that procedures for voided receipts were properly followed.
- Reviewed *Daily Remittance Reports* to determine whether fees collected were properly accounted and deposited with the County Treasurer on or before the seventh business day after the day on which the funds were received.
- Verified that the collections per the *Monthly Report* agreed to total receipts issued and the deposits made with the County Treasurer.

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, 394TH D.C.

ISRAEL RAMON, JR.
JUDGE, 430TH D.C.

JESSE CONTRERAS
JUDGE, 449TH D.C.

- Reviewed the submittal dates of the *Monthly Report* to the County Auditor's Office to determine if the reports had been received in a timely manner.
- Reviewed receipts, *Daily Remittance Reports*, and the *Monthly Report* to verify proper completion.

Conclusion:

Total collections for the month of April 2012 were \$6,726.25. Based on the results of our review, we have concluded that generally fees collected were properly accounted and reported.

If you should have any questions or would like to schedule a meeting to discuss this report, please do not hesitate to call Yvonne Torres, Revenue Audit Supervisor, at 318-2511 ext. 4642, or Arcy B. Duran, CPA, Director of Audit, at ext. 4645.

Sincerely,



Ray Eufracio, CPA
County Auditor

Enclosure: *Copy of Monthly Fees Report*

Cc: Mr. Valde Guerra, Commissioners Court Executive Officer

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, 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.

ISRAEL RAMON, JR.
JUDGE, 430TH D.C.

JESSE CONTRERAS
JUDGE, 449TH D.C.

HIDALGO COUNTY FIRE MARSHAL MONTHLY REPORT

FOR THE MONTH OF APRIL 2012

pbc

	APPLICANT	RECEIPT	Cash	Check	MO	TYPE OF	TREASURER	AMOUNTS
DATE	NAME	NUMBER				SERVICE	RECEIPT	DUE TO
								COUNTY
① 4/2/2012	Rafael Garza	5640		X		Business Occupy	154760	\$50.00
4/2/2012	Manuel Saucedo	5641	X			Business Occupy	154760	\$50.00
4/2/2012	Eryca Garcoa	5642		X		Business Occupy	154760	\$50.00
4/4/2012	Laura A Hernandez	5643		X		Business Occupy	154844	\$50.00
4/4/2012	Felix Chavez, Jr.	5644		X		Building Permit	154844	\$200.00
4/4/2012	Carlos de Leon	5645	X			~~Business Occupy~~ Building Permit	154844	\$50.00
4/4/2012	Maribel Salinas	5646	X			Business Occupy	154844	\$50.00
4/4/2012	Hector Contreras	5647	X			Business Occupy	154844	\$50.00
4/4/2012	Yolanda Lopez	5648	X			Business Occupy	154844	\$50.00
4/4/2012	Divina Construction	5649		X		Building Permit	154844	\$908.75
4/4/2012	Victor D. Valero	5650	X			Business Occupy	154844	\$50.00
4/4/2012	Alejandra Gonzalez	5651	X			Business Occupy	154844	\$50.00
4/4/2012	Yolanda Hill	5652		X		Day Care	154844	\$50.00
4/4/2012	Gabino Reyes	5653	X			Business Occupy	154844	\$50.00
4/4/2012	Maria De Leon	5654	X			Business Occupy	154844	\$50.00
4/4/2012	Celeste Tenorio	5655	X			Business Occupy	154844	\$50.00
4/4/2012	Jason Alariz	5656		X		Business Occupy	154844	\$50.00
4/4/2012	Omar Saenz	5657	X			Business Occupy	154844	\$50.00
4/4/2012	Adalberto Garcia	5658		X		Business Occupy	154844	\$50.00
② 4/4/2012	Juan F. Rodriguez	5659	X			Building Permit	154844	\$200.00
4/4/2012	Maria Garza	5660	X			Day Care	154844	\$50.00
4/10/2012	First Korean Presbyterian Church	5661		X		Building Permit	154900	\$200.00
②③ 4/11/2012	Anita Flores	5662		X		Day Care	154942	\$50.00
4/11/2012	Anita Flores	5663		X		Day Care	154942	\$50.00
4/11/2012	Aracelys Otano	5664	X			Business Occupy	154942	\$50.00
4/11/2012	Margarita /Jorge Cervantes	5665	X			Business Occupy	154942	\$50.00
4/11/2012	Adriana G. Martinez	5666	X			Business Occupy	154942	\$50.00
4/11/2012	Gudalupe Rocha	5667	X			Business Occupy	154942	\$50.00
4/11/2012	Manuel Garcia	5668	X			Business Occupy	154942	\$50.00
4/11/2012	Amanda Montemayor	5669		X		Business Occupy	154942	\$50.00
4/11/2012	Amanda Montemayor	5670		X		Business Occupy	154942	\$50.00
4/11/2012	Martha Held	5671	X			Foster Home. OK	154942	\$50.00
③③ 4/11/2012	Jesselyne Flores	5672	X			Business Occupy	154942	\$50.00
4/13/2012	Carolina Bendana	5673	X			Business Occupy	155022	\$50.00
4/13/2012	Nelson Monterosa	5674	X			Day Care	155022	\$50.00
③④ 4/18/2012	Jesus & Maria Zuniga	5675	X			Business Occupy	155109	\$50.00
③⑤ 4/18/2012	Lorena Flores	5676	X			Business Occupy	155109	\$50.00
4/18/2012	David Gomez	5677		X		Fire Protection Sys	155109	\$150.00

XI

4/18/2012	Elvia Villarreal	✓	✓	5678	X	✓	Building Permit	✓	155109	✓	\$200.00
4/18/2012	Subhash Base	✓	✓	5679	X	✓	Business Occupy	✓	155109	✓	\$50.00
4/18/2012	Graciela Morales	✓	✓	5680	X	✓	Business Occupy	✓	155109	✓	\$50.00
4/18/2012	Alma G. Rodriguez	✓	✓	5681	X	✓	Business Occupy	✓	155109	✓	\$50.00
(43) 4/18/2012	Martin Blanco	✓	✓	5682	X	✓	Business Occupy	✓	155109	✓	\$50.00
4/18/2012	Alyanette Alaniz	✓	✓	5683	X	✓	Business Occupy	✓	155109	✓	\$50.00
4/18/2012	Alma Silva	✓	✓	5684	X	✓	Business Occupy	✓	155109	✓	\$50.00
4/18/2012	Emilio Perez	✓	✓	5685	X	✓	Business Occupy	✓	155109	✓	\$50.00
4/18/2012	Eludio Mendoza	✓	✓	5686	X	✓	Business Occupy	✓	155109	✓	\$50.00
4/18/2012	Mayra Torres	✓	✓	5687	X	✓	Building Permit	✓	155109	✓	\$200.00
4/18/2012	Julio Hernandez	✓	✓	5688	X	✓	Business Occupy	✓	155109	✓	\$50.00
(50) 4/18/2012	Blanca Gutierrez	✓	✓	5689	X	✓	Business Occupy	✓	155109	✓	\$50.00
4/18/2012	Aracelia Cardenas	✓	✓	5690	X	✓	Business Occupy	✓	155109	✓	\$50.00
4/18/2012	Francisco Juarez	✓	✓	5691	X	✓	Business Occupy	✓	155109	✓	\$50.00
4/18/2012	Efrain Garza	✓	✓	5692	X	✓	Business Occupy	✓	155109	✓	\$50.00
4/18/2012	Jorge De La Vega	✓	✓	5693	X	✓	Building Permit	✓	155109	✓	\$410.00
4/18/2012	Francisco salinas	✓	✓	5654	X	✓	Business Occupy	✓	155109	✓	\$50.00
4/18/2012	Octaviano Avitia	✓	✓	5695	X	✓	Business Occupy	✓	155109	✓	\$50.00
4/18/2012	Nene Lopez	✓	✓	5696	X	✓	Fire Alarm System	✓	155109	✓	\$100.00
(58) 4/18/2012	Daniel Oviedo	✓	✓	5697	X	✓	Business Occupy	✓	155109	✓	\$50.00
4/18/2012	Maria Perez	✓	✓	5698	X	✓	Building Permit	✓	155109	✓	\$200.00
4/18/2012	Maria de Jesus Vega	✓	✓	5699	X	✓	Business Occupy	✓	155109	✓	\$50.00
4/18/2012	Roy Rodriguez	✓	✓	5700	X	✓	Building Permit	✓	155109	✓	\$200.00
4/18/2012	Perla Torres	✓	✓	5701	X	✓	Business Occupy	✓	155109	✓	\$50.00
4/18/2012	German Santiago	✓	✓	5702	X	✓	Business Occupy	✓	155109	✓	\$50.00
4/20/2012	Security International, Inc.	✓	✓	5703	X	✓	Fire Alarm System	✓	155194	✓	\$100.00
4/23/2012	Hidalgo County - Elsa Headstart	✓	✓	5704	X	✓	Day Care	✓	155311	✓	\$50.00
4/23/2012	Hidalgo County - Monte Alto	✓	✓	5705	X	✓	Day Care	✓	155311	✓	\$50.00
4/25/2012	Hill Top Gardens	✓	✓	5706	X	✓	Building Permit	✓	155344	✓	\$200.00
4/25/2012	Maria Lopez	✓	✓	5707	X	✓	Business Occupy	✓	155344	✓	\$50.00
4/25/2012	Guadalupe Urbina	✓	✓	5708	X	✓	Business Occupy	✓	155344	✓	\$50.00
4/25/2012	Diana Brown	✓	✓	5709	X	✓	Business Occupy	✓	155344	✓	\$50.00
4/25/2012	Estefana Montemayor	✓	✓	5710	X	✓	Business Occupy	✓	155344	✓	\$50.00
4/25/2012	Eltornado LLC	✓	✓	5711	X	✓	Business Occupy	✓	155344	✓	\$50.00
4/25/2012	Mary Garcia	✓	✓	5712	X	✓	Day Care	✓	155344	✓	\$50.00
4/25/2012	Diana E. Mancha	✓	✓	5713	X	✓	Business Occupy	✓	155344	✓	\$50.00
4/26/2012	Jorge Garza	✓	✓	5714	X	✓	Business Occupy	✓	155454	✓	\$50.00
4/26/2012	AEC Engineering	✓	✓	5715	X	✓	Building Permit	✓	155454	✓	\$357.50

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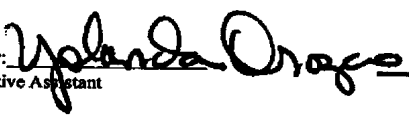
								Page Total	\$6,726.25
								Grand Total	\$6,726.25

123

This report has been personally reviewed by me and I certify the above to be true and correct to the best of my knowledge.

Approved by:  5/3/2012
Fire Marshal Date

Print Name: Juan Martinez

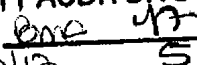
Prepared by:  5/3/2012
Administrative Assistant Date

Print Name: Yolanda Orozco

This report is due in the Office of the County Auditor on or before the fifth (5th) business day after the end of the month.

County Auditor's Form: ARS-FM-001
Revised 10/04



HIDALGO COUNTY AUDITOR'S OFFICE
APPROVED BY: 
DATE: 5/8/12 5/9/12

RECEIVED BY
COUNTY AUDITOR
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COUNTY of HIDALGO

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



EDINBURG, TEXAS 78539

June 8, 2012

Eduardo Olivarez
Chief Administrator Officer
Hidalgo County Health & Human Services Department
1304 S. 25th Street
Edinburg, Texas 78539

Re: April 2012 *Environmental Health Division Monthly Fees Reports*

Dear Mr. Olivarez:

We have conducted a limited scope review of the *Environmental Health Division Monthly Fees Report* for the month of April 2012 pursuant to Local Government Code § 115.002 (a) and § 115.002 (b). The objective of the review was to determine if fees collected were properly accounted and reported.

Scope:

The scope of our review was limited to collections reported by your office on the *Environmental Health Division Monthly Fees Report* for the month of April 2012. Our review was not intended to be a detailed study of every relevant control system, procedure, or transaction. Accordingly, the opportunities for improvement presented in this report may not be all-inclusive of areas where improvements could be made. The responsibility for sound internal controls rests with management.

Methodology:

In planning and performing our review, we reviewed applicable statutes and fee schedules. The following procedures were performed:

- Reviewed receipts issued to ensure proper fee amounts were collected and reported.
- Verified receipts issued followed a sequential order.
- Verified that procedures for voided receipts were properly followed.
- Reviewed *Daily Remittance/Close-Out Reports* to determine whether fees collected were properly accounted and deposited with the County Treasurer on or before the seventh business day after the day on which the funds were received.
- Verified that the collections per the *Monthly Fees Report* agreed to total receipts issued and the deposits made with the County Treasurer.
- Reviewed the submittal dates of the *Monthly Fees Report* to the County Auditor's Office to determine if the reports had been received in a timely manner.
- Reviewed receipts, *Daily Remittance Reports*, and *Monthly Fees Report* to verify proper completion.

Conclusion:

Total collections for the month of April 2012 were \$26,490.00. Based on the results of our review, we have concluded that fees collected were generally properly accounted and reported

HIDALGO COUNTY DISTRICT JUDGES

URDO 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, 379 TH D.C. OVERSEER	LETICIA LOPEZ JUDGE, 389 TH D.C.	ADA SALINAS FLORES JUDGE, 398 TH D.C.	ISRAEL RAMON, JR. JUDGE, 430 TH D.C.	JESSE CONTRERA JUDGE, 449 TH D.C.
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If you should have any questions or would like to schedule a meeting to discuss this report, please do not hesitate to contact Yvonne Torres, Revenue Audit Supervisor, at 318-2511 ext. 4642, Arcy B. Duran, CPA, Director of Audit, at ext. 4645, or me at ext. 4604.

Sincerely,



Ray Eufrazio, CPA
County Auditor

Enclosure: Copy of *Environmental Health Division Monthly Fees Report*

Cc: Mr. Valde Guerra, Executive Officer of Commissioners Court
Mr. Elizardo Ramos, Environmental Health Services Division Manager

HIDALGO COUNTY DISTRICT JUDGES

ARDO 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, 312 ND D.C.	NOE GONZALEZ JUDGE, 320 TH D.C.	LETICIA LOPEZ JUDGE, 360 TH D.C.	IDA SALINAS FLORES JUDGE, 360 TH D.C.	ISRAEL RAMON, JR. JUDGE, 360 TH D.C.	JESSE CONTRERAS JUDGE, 360 TH D.C.
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**HIDALGO COUNTY HEALTH DEPARTMENT
ENVIRONMENTAL HEALTH DIVISION
MONTHLY FEES REPORT
FOR THE MONTH OF: APRIL 2012**

Part I: RECAP OF COLLECTIONS

A. TOTAL CASH COLLECTED

\$26,490.00

1. ON-SITE SEWAGE DISPOSAL INSPECTION PERMIT FEES

a. INSTALLATION PERMIT FEE

1. EDINBURG	<u>\$5,695.00</u>
2. MISSION	<u>\$850.00</u>
3. WESLACO	<u>\$1,105.00</u>

\$7,650.00

b. FINAL INSPECTION PERMIT FEE

1. EDINBURG	<u>\$4,020.00</u>
2. MISSION	<u>\$600.00</u>
3. WESLACO	<u>\$780.00</u>

\$5,400.00

2. RESTAURANT PERMIT FEES

\$10,800.00

3. FOOD HANDLER'S CERTIFICATE FEES

\$2,640.00

4. MOBILE UNIT DECAL FEES

\$-

TOTAL AMOUNT DUE TO THE COUNTY TREASURER: (Should Match Amt in Part II)

\$26,490.00

Part II: SUMMARY OF COLLECTIONS REMITTED TO THE CO. TREASURER

Name of Fee Collected	Fee Amt.	Statute Ref.	# Issued	GL Account Number	Amount Collected
LOCAL FEES					
Installation Permit Fee	\$75	HSC § 366.001 (A)	90	1100-345-21-340-000-0-000	\$6,750.00
Final Inspection Permit Fee	\$60	HSC § 366.001 (A)	90	1100-345-25-340-000-0-000	\$5,400.00
Restaurant Inspection Fee	\$100, \$50, \$25	HSC § 437.012	212	1100-345-22-340-000-0-000	\$10,800.00
Food Handler's Certificate Fee	\$10	HSC § 438.047	264	1100-345-23-340-001-0-000	\$2,640.00
Mobile Unit Decal Fee	\$5	HSC § 121.006 (a)	0	1100-345-24-340-000-0-000	\$-

STATE FEES

TCEQ Waste Water Fee	\$10	HSC § 367.010	90	1100-207-20-000-002-0-000	\$900.00
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TOTAL AMOUNT DUE TO THE COUNTY TREASURER:

\$26,490.00

variance should be "0"

PREPARED BY

DATE

THIS REPORT HAS BEEN PERSONALLY REVIEWED BY ME & I CERTIFY IT TO BE TRUE & CORRECT TO THE BEST OF MY KNOWLEDGE.

05/4/12
DATE

Eduardo Roman Jr.
HEALTH DEPARTMENT DIRECTOR

This Report is Due in the Office of the County Auditor before the (5th) workday of the following month.

HIDALGO COUNTY AUDITOR'S OFFICE
APPROVED BY: Bms
DATE: 5/25/12 5/31/12

X4, X5, X8
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RECEIVED BY
COUNTY AUDITOR
4 PM 4 05

X1