

# 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](http://www.co.hidalgo.tx.us/auditor)



EDINBURG, TEXAS 78539

July 20, 2012

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

Dear Judge Garcia:

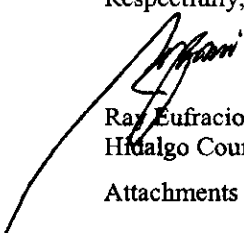
Pursuant to Local Government Code Section 115.035, attached are reports issued by the County Auditor's Internal Audit Division to the various departments from June 27, 2012 through July 20, 2012:

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

It would be appreciated if you would place the following item on the Consent Agenda for the next Commissioners Court meeting.

Thank you for your consideration in this matter.

Respectfully,

  
 Ray Eufrazio, CPA  
 Hidalgo County Auditor

Attachments

**HIDALGO COUNTY DISTRICT JUDGES**

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

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EDINBURG, TEXAS 78539

June 29, 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 May 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 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 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 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 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, 82<sup>ND</sup> D.C.

RODOLFO DELGADO  
JUDGE, 93<sup>RD</sup> D.C.

J. R. "BOBBY" FLORES  
JUDGE, 138<sup>TH</sup> D.C.

ROSE GUERRA REYNA  
JUDGE, 208<sup>TH</sup> D.C.

JUAN R. PARTIDA  
JUDGE, 275<sup>TH</sup> D.C.

MARIO E. RAMIREZ, JR.  
JUDGE, 332<sup>ND</sup> D.C.

NOE GONZALEZ  
JUDGE, 370<sup>TH</sup> D.C.  
OVERSEER

LETICIA LOPEZ  
JUDGE, 388<sup>TH</sup> D.C.

ADA SALINAS FLORES  
JUDGE, 398<sup>TH</sup> D.C.

ISRAEL RAMON, JR.  
JUDGE, 430<sup>TH</sup> D.C.

JESSE CONTRERAS  
JUDGE, 448<sup>TH</sup> D.C.

**Conclusion:**

Total collections for the month of May 2012 totaled \$68,785.45. 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 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 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 two credit card transactions received on May 20, 2012 were not promptly receipted. Consequently, the case dispositions were not recorded in *AbleTerm* in a timely manner. The transactions and case dispositions were recorded until June 19, 2012.

The County Auditor's Office requires that all cash (i.e. cash, checks, credit card payments, etc.) received be promptly recorded and controlled using pre-numbered official County receipts. In addition, the case dispositions should be recorded in *AbleTerm* upon receipt of payment.

Formal procedures have not been developed and implemented to ensure that credit card transactions are promptly receipted and case dispositions are entered in a timely manner. This may result in the loss or misuse of County funds. In addition, failure to timely enter case dispositions may result in the arrest of the defendant, in error.

**Recommendation:**

Management should develop and implement formal monitoring procedures to ensure that credit card transactions are promptly receipted and cases dispositions are entered in a timely manner.

**Observation No. 3:**

We noted during our review that procedures for processing mail receipts require improvement. Mail logs were not prepared on a daily basis.

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. An employee other than the cashier should verify that an official County receipt was issued for each mail-in payment. The employee conducting this verification must sign and date the mail log to document responsibility for the verification.

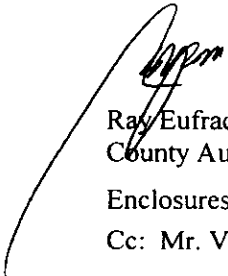
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**HIDALGO COUNTY DISTRICT JUDGES**

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.

Please provide written management responses to the observations noted above by July 6, 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

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**HIDALGO COUNTY DISTRICT JUDGES**

RICARDO P. RODRIGUEZ, JR.  
JUDGE, 92<sup>ND</sup> D.C.

RODOLFO DELGADO  
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ISRAEL RAMON, JR.  
JUDGE, 430<sup>TH</sup> D.C.

JESSE CONTRERAS  
JUDGE, 449<sup>TH</sup> D.C.

**JUSTICE OF THE PEACE  
MONTHLY FINES AND FEES COLLECTED  
FOR THE MONTH OF: May-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>54211J11</u>	THRU	<u>54766J11</u>	\$ <u>68,785.45</u>
	(Control #s) <u>2541512X</u>	THRU	<u>2542055</u>	\$ <u>-67,615.45</u>
Sheriff's "D" Report	(Receipt #s) <u>54949J11</u>	THRU	<u>54954J11</u>	<u>X10-</u>
	(Control #s)	THRU		
LESS: DUE AS REFUNDS				\$ <u>-</u>
Overpayment	\$			
COST ON DEPOSIT				<u>1469.00 X7 ✓</u>
ADD: COST ON DEPOSIT LIQUIDATED				<u>1469.00 X7 ✓</u>
AMOUNT OWED TO COUNTY (Should Match Amt in Part III)				<u>68,785.45 X3, X11 *</u>
				\$ <u>-67,615.45</u>
Less: Total amount of remittances to County Treasurer (From Part II)				<u>68,785.45 ✓</u>
Total funds due to County Treasurer (Overtransfer Made to Co Treas.)				<u>0 X4-a *</u>
				<u>PK</u>

**Part II: REMITTANCES MADE TO THE COUNTY TREASURER**

Description	AMOUNT	Comment
Total Collections for the Month (See Schedule of Receipts & Deposits)	\$ <u>67,615.45</u>	<u>B1 ✓</u>
Add: Previous Month's Bond Overtransfer		
Add: HCSO Monthly "D" Collections Report	<u>1170.00</u>	<u>X9 ✓</u>
Total Remittances Made to County Treasurer	Total \$ <u>68,785.45</u>	
	\$ <u>-67,615.45</u>	

PREPARED BY: Erestolia DATE PREPARED: 6-6-12

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

**RECEIVED**

JUN 7 2012

THIS REPORT IS DUE IN THE OFFICE OF THE COUNTY AUDITOR BEFORE THE FIFTH (5TH) WORKING DAY OF THE FOLLOWING MONTH (LGC § 114.06)

COUNTY AUDITOR'S FORM: RE-JP-004

HIDALGO COUNTY AUDITOR'S OFFICE

[Signature]  
JUSTICE OF THE PEACE  
DATE 6-6-12

AUDITED BY: THE HIDALGO COUNTY AUDITOR'S OFFICE  
DATE: 6-12-12 47  
6/20/12

REVISED 2/2010

X2

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

Judge: **GILBERTO SAENZ**  
Precinct No. **1** Place No. **1**

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

*PHC*

**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
<b>FINES:</b>					
County Fines (Local Fine)		LGC 113.004, PC 12.23		1200-351-10-061-000-0-000	27192.84
Texas Parks & Wildlife 85% Fine (State Fine)		TPWC 12.107		1100-207-20-000-012-0-000	26,708.30
No Safety Belt 50% Fine (State Fine)		TRC 545.412, 545.413		1100-207-20-000-028-0-000	162.61 149.95
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)		1100-207-30-000-004-0-000	2,321.00
<b>LOCAL COURT COSTS AND FEES:</b>					
Courthouse Security Adm. Fee(\$3)		C.C.P. Art. 102.017 (b)		1241-341-10-060-001-0-000	980.61 959.61
Courthouse Security Fund JP (\$1)		C.C.P. Art. 102.017		1245-341-10-061-000-0-000	317.82 311.82
Justice Court Technology Fund (\$4)		C.C.P. Art. 102.0173		1242-341-10-060-000-0-000	1287.43 263.43
Time Payment - @40% OF \$25.00 (\$10.00)		LGC 133.103 (d)		1100-341-10-060-001-0-000	413.06
Time Payment - @ 10% of \$25.00 (\$2.50)		LGC 133.103 (c)		1100-341-10-060-002-0-000	103.27
Administrative Local Transaction Fee (\$2)		C.C.P. Art. 102.072		1100-341-10-060-003-0-000	840.32 428.32
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	260.00
Special Fees			1462.70	1100-341-10-061-000-0-000	1,472.80
Deferred Disposition		C.C.P. Art. 45.051	1402.80		
Administrative Fee - "Drivers Safety Course" (\$10)		C.C.P. Art. 45.051(f)	70.00		
Support of Judiciary Fund (\$60)		LGC 133.105		1100-341-10-060-009-0-000	190.75 487.15
Traffic Fee (\$3)		T.R.C. 542.403		1100-341-10-061-000-0-000	576.28 570.18
Child Safety (\$20-\$25)		C.C.P. Art. 102.014		1100-341-10-060-011-0-000	1,035.71
<b>STATE COURT COSTS AND FEES:</b>					
Criminal Justice Planning Fund C.C.P. (\$5)		C.C.P. Art. 102.051		1100-207-20-000-003-0-000	0 -5.00
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	0 7.50
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	516.33
Juvenile Crime and Delinquency Fund (___\$25, ___\$50)		C.C.P. Art. 102.075(m)		1100-207-20-000-007-0-000	2.73 -2.88
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	39.81 34.81
Consolidated Court Costs Fund (\$17)		CCP 102.075 (a) 3/ LGC 133.102		1100-207-20-000-015-0-000	2891.62 2,634.60
Compensation Victims of Crime Fund (___\$3, ___\$5, ___\$15, ___\$35)		C.C.P. Art. 56.55 (2) & (3)		1100-207-20-000-017-0-000	119.43 109.43
Judicial & Court Personnel Training Fund (___\$1, ___\$2)		Govt. Code Sec. 56.001 (b)		1100-207-20-000-027-0-000	14.93 13.93
Correctional Management Institute of Texas Fund (\$5.00)		CCP Art. 102.075		1100-207-20-000-029-0-000	1.48
Indigent Legal Services Fee-JP (\$2) <i>26</i>	53	Govt. Code Sec. 101.141(2) (B)		1100-207-20-000-004-0-000	318.00
State Traffic Fee- Subtitle C (\$30)	<i>26</i>	TRC Sec 542.4031		1100-207-20-000-035-0-000	5041.41 5,581.64
Jury Service Fee (\$4)	<i>26</i>	C.C.P. Art. 102.0045		1100-207-20-000-053-0-000	1271.62 2,247.82
Support of Judiciary Fund (\$5.40)	<i>26</i>	LGC 133.105		1100-207-20-000-054-0-000	1762.84 1,669.64
Birth Certificate Fee (\$1.80)	<i>26</i>	HSC 191.022(f)		1100-207-20-000-039-0-000	46.80
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 133.107GC 102.023		1100-207-20-000-059-0-000	621.00 609.00
Moving Violation Fee (\$0.10)		C.C.P. Art. 102.022/GC		1100-207-20-000-061-0-000	17.05 16.55
Safety Seat Violation Fee (\$0.15)		TC 545.412 (b-1)		1100-207-20-000-062-0-000	.07 0.37
<b>ARREST /WARRANT FEES: STATE</b>					
D.P.S. (___\$3, ___\$5, ___\$35, ___\$50)		C.C.P. Art. 102.011		1100-207-20-000-019-0-000	1298.48
T.A.B.C. (___\$3, ___\$5, ___\$35, ___\$50)				1100-207-20-000-020-0-000	4273.48
P.K.W.L. (___\$3, ___\$5, ___\$35, ___\$50)				1100-207-20-000-021-0-000	5.00
<b>ARREST /WARRANT FEES: COUNTY</b>					
Sheriff Fees:		LGC 118.131		1100-342-10-060-001-0-000	208.74 53.74
Constable Fees:				1100-342-10-291-000-0-000	4,265.25
Precinct #1				1100-342-10-292-000-0-000	
Precinct #2				1100-342-10-293-000-0-000	
Precinct #3				1100-342-10-294-000-0-000	270.00
Precinct #4				1100-342-10-295-000-0-000	
Precinct #5				1100-341-10-060-007-0-000	
District Attorney Fees				1100-342-10-060-002-0-000	
Tax Assessor Fraud Investigators Fees				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				1100-202-00-000-007-0-000	124.90
Warrant Fees/Out of County Service Fees DTO, Law Enforcement Agencies		C.C.P. Art. 102.011 (a) 2 (A)		1100-202-00-000-007-0-000	
Refund - Overpayments				1100-202-00-000-007-0-000	
Due to Others				1100-202-00-000-007-0-000	
Restitution				1100-202-00-000-007-0-000	
Justice Fees (Local Fees)				1100-341-10-060-001-0-000	1,368.00
Small Claims Court Filing Fee (\$25)		LGC 118.121/118.122	75.00		
Justice Court Filing Fee (\$25)		LGC 118.121/118.122	1,250.00		
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)	20.00		
Issuing other Document (\$1 1st pg., .25 for each addtl pg)		LGC 118.121/118.123 (e)	13.00		
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			
Birth Certificates (\$22 each)		HSC 191.0045 (3)(d)		1100-341-10-060-001-0-000	525.20
Death Certificates (\$20 each, each add'l \$3)		HSC 191.0045 (3)(d)		1100-341-10-060-001-0-000	290.00
Preservation of Vital Statistics Fee (\$1 each)		HSC Sec 191.0045(h)		1100-341-10-060-008-0-000	66.00
Jury Fees (Civil \$5, Criminal \$3)		Rules of Civil Proc., Rule 544/ CCP 102.004		1100-341-10-060-006-0-000	5.00

**RECEIVED**  
JUN - 7 2012  
HIDALGO COUNTY  
AUDITOR'S OFFICE

AUDITED BY: THE HIDALGO COUNTY AUDITOR'S OFFICE  
DATE: *6.19.12* *LD/2012*

TOTAL AMOUNT DUE TO THE COUNTY TREASURER: \$ **67,615.45**

*468785.45*  
*PHC*  
*X2*

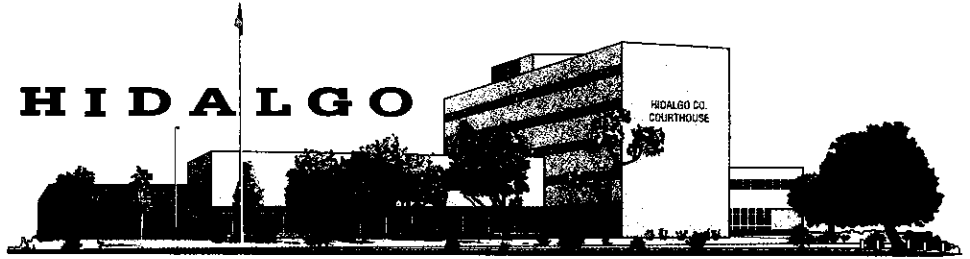
JUSTICE OF THE PEACE GILBERTO SAENZ  
 SCHEDULE OF ADJUSTMENTS  
 FOR THE PERIOD ENDING MAY 31, 2012

Receipt #	Docket #	Offense Description	Off. Date	...CCC	...CHS	...CHSJP	...CIP	...CO	...CRF	...CSS	...CVCA	...DD	...DPS	...IDF	...JCTP	...JCTF	...JSE	...LEMI	...LEOA	...LTF	...MVF	...SFC	...SIFS	...SO	...STF	...TFC	...TP	CONST.1	..Total
0054740111	T07-2331GS	NO SAFETY BELT	5/22/2007	3.91	0.28	0.1	100					0.48				0.38	0.4			3.29		0.07	0.34	2.93	0.3	9.62	4.9	127	
<b>Due to type of offense, fine can not exceed \$50.</b>																													
0054368111	T10-3711GS	SAFETY SEAT, CHILD PA	5/31/2010	40	3	1	100					5	2			4	4			2		0.6	5.4	30	3			200	
<b>Due to type of offense, fine needs to be split 50% CO and 50% CRF. Also, fine can not exceed \$25 (\$12.50 CO &amp; \$12.50 CRF) for the first offense and MVE needs to be assessed.</b>																													
0054235111	T12-1646GS	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	
0054731111	T12-3094GS	CHILD<18 NOT RESTRAI	5/12/2012	40	3	1	12.5	12.5	0.15			5	2			4	4			2	0.1	0.6	5.4	30	3			125.25	
<b>Correct court costs need to be assessed.</b>																													
0054304111	CR12-795GS	CRUELTY TO ANIMALS	4/20/2012				5	249.5				5			1			0.5		1				5				267	
<b>MVE needs to be assessed.</b>																													
0054556111	T12-2604GS	FAILED TO SIGNAL (LA	4/19/2012	40	3	1	49									4	4			2	0.6	5.4	30	3				149	
0054658111	T12-3015GS	CUT IN AFTER PASSING	5/12/2012	40	3	1						0.1	5	2		4	4			2	0.6	5.4	30	3				100.1	

**Why were the following BCs and DCs skipped? Please respond back to Marissa.**  
 Death Certificate 5566-5569, 5571, and 5587-5592  
 Birth Certificate 3658-3659

# 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](http://www.co.hidalgo.tx.us/auditor)



EDINBURG, TEXAS 78539

July 17, 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 May 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 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 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 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 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.

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#### HIDALGO COUNTY DISTRICT JUDGES

RICARDO P. RODRIGUEZ, JR.  
JUDGE, 92<sup>ND</sup> D.C.

RODOLFO DELGADO  
JUDGE, 93<sup>RD</sup> D.C.

J. R. "BOBBY" FLORES  
JUDGE, 138<sup>TH</sup> D.C.

ROSE GUERRA REYNA  
JUDGE, 206<sup>TH</sup> D.C.

JUAN R. PARTIDA  
JUDGE, 275<sup>TH</sup> D.C.

MARIO E. RAMIREZ, JR.  
JUDGE, 332<sup>ND</sup> D.C.

NOE GONZALEZ  
JUDGE, 370<sup>TH</sup> D.C.  
OVERSEER

LETICIA LOPEZ  
JUDGE, 388<sup>TH</sup> D.C.

AIDA SALINAS FLORES  
JUDGE, 398<sup>TH</sup> D.C.

ISRAEL RAMON, JR.  
JUDGE, 430<sup>TH</sup> D.C.

JESSE CONTRERAS  
JUDGE, 449<sup>TH</sup> D.C.

**Conclusion:**

Total collections for the month of May 2012 were \$75,540.60. 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 5 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.

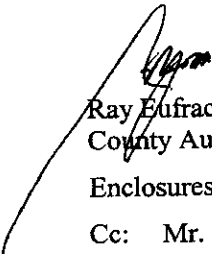
Formal monitoring procedures were not in place to ensure that a daily mail log was maintained to record payments received through the mail. This may result in the loss or misuse of County funds.

**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 July 27, 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.

Respectfully,



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**

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JUDGE, 92<sup>ND</sup> D.C.

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JUDGE, 430<sup>TH</sup> D.C.

JESSE CONTRERAS  
JUDGE, 449<sup>TH</sup> D.C.

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

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

*PBC*

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

**Part I: RECAP OF AMOUNT PAYABLE TO THE COUNTY TREASURER**

TOTAL CASH COLLECTED	(Receipts #'s)	<u>25527J21</u>	THRU	<u>25954J21</u>	<u>75,540.60</u> X
	(Control #'s)	<u>2506904</u>	THRU	<u>2512224</u>	<u>\$ 75,511.60</u>
Sheriff's "D" Report	(Receipt #'s)		THRU		X10
	(Control #'s)		THRU		
LESS: DUE AS REFUNDS					<u>-29.90</u>
Overpayment	\$	<u>-</u>			
COST ON DEPOSIT					<u>-</u>
NONSUFFICIENT FUND CHECK: REC.No. _____					<u>-</u>
<small>(Include Bank Service Charges on NSF Checks When Collections Is Made)</small>					
ADD: COST ON DEPOSIT LIQUIDATED					<u>-</u>
INTEREST EARNED ON BANK ACCOUNT					<u>-</u>
AMOUNT OWED TO COUNTY (Should Match Amt in Part III)					<u>75,540.60</u>
	\$	<u>75,481.70</u>			X3, X11
					<u>75,540.60</u>
					<u>75,511.60</u>
Less: Total amount of remittances to County Treasurer (From Part II)					<u>\$ 29.90</u> X4-a ✓
Total funds due to County Treasurer (Overtransfer Made to Co Treas.)					<u>75,511.60</u>

**Part II: REMITTANCES MADE TO THE COUNTY TREASURER**

DESCRIPTION	AMOUNT	RECEIPT NO.
Total Collections for the Month (See Schedule of Receipts & Deposits)	\$ 75,511.60	B1V
Add: Previous Month's Bond Overtransfer	\$ -	
Add: HCSO Monthly "D" Collections Report	29.00	X9 ✓
	<u>\$ 75,540.60</u>	
	<u>75,511.60</u>	

PREPARED BY: Ofelia Ortiz Flores *OF*      DATE PREPARED: 6/5/2012

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

**RECEIVED**

JUN - 8 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

*Bobby Contreras*  
\_\_\_\_\_  
JUSTICE OF THE PEACE      6/5/2012  
DATE

ADMITTED BY: THE HIDALGO      REVISED: 2/10  
COUNTY AUDITOR'S OFFICE  
DATE: 6-25-12      *UP*

X2

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

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

City: **PIHARR, 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
<b>FINES:</b>					
County Fines (Local Fine)		LGC 113.004, PC 12.23		1200-351-10-063-000-0-000	\$ 451,066.60
Texas Parks & Wildlife 85% Fine (State Fine)		TPWC 12.107		1100-207-20-000-012-0-000	340.00
No Safety Belt 50% Fine (State Fine)		TRC 545.412, 545.413		1100-207-20-000-028-0-000	50.00
Gross Weight 50% Fine (State Fine)		TRC Sec 621.506(g)		1100-207-20-000-013-0-000	
School District 50% Fines		Ednc. Code § 25.093 (d) 1 (A)		1100-207-30-000-006-0-000	0
<b>LOCAL COURT COSTS AND FEES:</b>					
Courthouse Security Adm. Fee(\$3)		C.C.P. Art. 102.017 (b)		1241-341-10-060-001-0-000	819.64
Courthouse Security Fund JP (\$1)		C.C.P. Art. 102.017		1245-341-10-063-000-0-000	276.26
Justice Court Technology Fund (\$4)		C.C.P. Art. 102.0173		1242-341-10-060-000-0-000	1085.03
Time Payment - @40% OF \$25.00 (\$10.00)		LCG 133.103 (d)		1100-341-10-060-001-0-000	10.00
Time Payment - @ 10% of \$25.00 (\$2.50)		LCG 133.103 (e)		1100-341-10-060-002-0-000	2.50
Administrative Local Transaction Fee (\$2)		C.C.P. Art. 102.072		1100-341-10-060-003-0-000	552.44
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	40.00
Special Fees				1100-341-10-063-000-0-000	65.00
Deferred Disposition		C.C.P. Art. 45.051	\$ 45.00		
Administrative Fee - "Drivers Safety Course" (\$10)		C.C.P. Art. 45.051(f)	\$ 20.00		
Support of Judiciary Fund (\$60)		LGC 133.105		1100-341-10-060-009-0-000	162.75
Traffic Fee (\$3)		T.R.C. 542.403		1100-341-10-063-000-0-000	231.00
Child Safety (\$20-\$25)		C.C.P. Art. 102.014		1100-341-10-060-011-0-000	60.00
<b>STATE COURT COSTS AND FEES:</b>					
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
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	9.78
Consolidated Court Costs Fund (\$17)		CCP Art 102.075 (a) 3/LCG 133.102		1100-207-20-000-015-0-000	10883.45
Compensation Victims Of Crime Fund (____\$3, ____\$5, ____\$15, ____\$35)		C.C.P. Art. 56.55 (2) & (3)		1100-207-20-000-017-0-000	29.27
Judicial & Court Personnel Training Fund (____\$1, ____\$2)		Govt. Code Sec. 56.001 (b)		1100-207-20-000-027-0-000	1.97
Correctional Management Institute of Texas Fund (\$5.50)		CCP Art. 102.075		1100-207-20-000-029-0-000	
Indigent Legal Services Fee- JP (\$27.50)	127	Govt. Code Sec. 101.141 (2)(B)		1100-207-20-000-004-0-000	762.00
State Traffic Fee-Subtitle C (\$30)	281	TRC Sec 542.4031		1100-207-20-000-035-0-000	2,280.00
Jury Service Fee (\$4)		C.C.P. Art. 102.0045		1100-207-20-000-053-0-000	1085.03
Support of Judiciary Fund (\$5.40)		LGC 133.105		1100-207-20-000-054-0-000	1454.27
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	10.00
Indigent Defense Representation Fund (\$2)		LGC 133.107/ GC 102.023		1100-207-20-000-059-0-000	532.00
Moving Violation Fee (\$0.10)		C.C.P. Art. 102.022/GC		1100-207-20-000-061-0-000	7.20
Safety Seat Violation Fee (\$0.15)		TC 545.412 (b-1)		1100-207-20-000-062-0-000	0.15
<b>ARREST/WARRANT FEES: STATE</b>					
D.P.S. (____\$3, ____\$5, ____\$35, ____\$50)		C.C.P. Art. 102.011		1100-207-20-000-019-0-000	1121.28
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					
<b>ARREST/WARRANT/SERVICE FEES: COUNTY</b>					
Sheriff Fees:				1100-342-10-060-001-0-000	970.00
Constable Fees:				1100-342-10-291-000-0-000	
Precinct #1				1100-342-10-292-000-0-000	2772.83
Precinct #2				1100-342-10-293-000-0-000	70.00
Precinct #3				1100-342-10-294-000-0-000	1,150.00
Precinct #4				1100-342-10-295-000-0-000	140.00
Precinct #5				1100-341-10-060-007-0-000	50.00
District Attorney Fees				1100-342-10-060-002-0-000	5.00
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				1100-342-10-060-004-0-000	5.00
Code Enforcement Precinct #2				1100-207-30-000-003-0-000	
Due to Others				1100-202-00-000-009-0-000	49.90
Warrant Fees/Out of County Service Fees DTD: Law Enforcement Agency		C.C.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				1100-341-10-060-001-0-000	3,333.25
<b>Justice Fees (Local Fees)</b>					
Small Claims Court Filing Fee (\$25)		LGC 118.121/118.122	\$ 325.00		
Justice Court Filing Fee (\$25)		LGC 118.121/118.122	2,850.00		
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)	55.00		
Writ Filing Fee (\$5)		LGC 118.121/118.123 (d)	40.00		
Issuing other Document (\$1 1st pg., .25 for each addtl' pg)		LGC 118.121/118.123 (e)	63.25		
Certified Copies of Court Papers (\$2 1st pg., .25 for each addtl' pg)		LGC 118.121			
Probable Cause Tow Hearing Fee (\$20)		LCG 101.141(a)4			
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)		1100-341-10-060-001-0-000	
Preservation of Vital Statistics Fee (\$1 each)		HSC Sec 191.0045 (h)		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: 6-26-12

**RECEIVED**  
  
JUN - 3 2012  
  
HIDALGO COUNTY AUDITOR'S OFFICE

TOTAL AMOUNT DUE TO THE COUNTY TREASURER: \$ 75,511.60

\$ 75,540.60

JUSTICE OF THE PEACE ROBERTO CONTRERAS  
 SCHEDULE OF ADJUSTMENTS  
 FOR THE PERIOD ENDING JUNE 30, 2012

**Due to type of case SCF should not have been assessed.**

Receipt #	Docket #	Name	Offense Description	Off Date	CCC	CHS	CHSIP	CO	CON2	CRF	DPS	DTOREF	IDF	IND	JCTF	JSF	LTF	MVF	SCF	SJFS	SO	STF	TFC	TP	CONST.2	Total	
0002621121	C-0949-12-21	RIVAS, JOSE MIGUEL	Civil Case	6/22/2012					70					6					25							101	

**MVF needs to be assessed.**

00025956121	CR-0709-10-2	PRINCE, ALFRED ST	NO SAFETY BELT	2/2/2010	40	3	1	50			5		2	4	4	4	2			0.6	5.4	30	3			50	200
00026027121	CR-1337-10-2	CORTEZ, MELISSA A	NO SAFETY BELT	2/27/2010	40	3	1	50			5		2	4	4	4	2			0.6	5.4	30	3			50	200
00026088121	CR-1573-10-2	LERMA, JOSE LUIS	SPEEDING (EXCEED PRI	3/21/2010	40	3	1	194			5		2	4	4	4	2			0.6	5.4	30	3			50	344
00026171121	CR-2203-12-2	DELGADO, JOSE	FAIL SIGNAL LANE CHA	5/29/2012	40	3	1	53.1					2	4	4	4	2			0.6	5.4	5	30	3		153.1	

**For cases listed below LTF was overcharged by \$2. Cases have been paid in full. Also, judgment date needs to be entered.**

00025976121	CR-0249-12-2	ARENAS, JAMIE LOU	SPEEDING (EXCEED PRI	12/23/2011				57									4									25	86
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**Due to type of offense, fine can not exceed \$25 (\$12.50 CRE & \$12.50 CO) for the first offense.**

00026316121	CR-2177-12-2	OVIEDO, DOLORES F	SAFETY SEAT CHILD PA	5/24/2012	40	3	1	12.58			12.57	5	2	4	4	4	2	0.1		0.6	5.4	30	3			125.25
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# COUNTY of HIDALGO

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



EDINBURG, TEXAS 78539

June 27, 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 May 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 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 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 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 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, 92<sup>ND</sup> D.C.

RODOLFO DELGADO  
JUDGE, 93<sup>RD</sup> D.C.

J. R. "BOBBY" FLORES  
JUDGE, 139<sup>TH</sup> D.C.

ROSE QUERRA REYNA  
JUDGE, 206<sup>TH</sup> D.C.

JUAN R. PARTIDA  
JUDGE, 275<sup>TH</sup> D.C.

MARIO E. RAMIREZ, JR.  
JUDGE, 332<sup>ND</sup> D.C.

NOÉ GONZALEZ  
JUDGE, 378<sup>TH</sup> D.C.  
OVERSEER

LETICIA LOPEZ  
JUDGE, 388<sup>TH</sup> D.C.

ADA SALINAS FLORES  
JUDGE, 398<sup>TH</sup> D.C.

ISRAEL RAMON, JR.  
JUDGE, 430<sup>TH</sup> D.C.

JESSE CONTRERAS  
JUDGE, 448<sup>TH</sup> D.C.

**Conclusion:**

Total collections for the month of May 2012 were \$69,645.73. 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 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 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.

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**HIDALGO COUNTY DISTRICT JUDGES**

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.

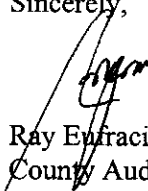
**Recommendation:**

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 July 6, 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, 92<sup>ND</sup> D.C.

RODOLFO DELGADO  
JUDGE, 92<sup>ND</sup> D.C.

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JESSE CONTRERAS  
JUDGE, 448<sup>TH</sup> D.C.



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

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

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
<b>FINES:</b>					
County Fines (Local Fine)		LGC 113.004, PC 12.23		1200-351-10-064-000-0-000	\$ 312,849.8
Texas Parks & Wildlife 85% Fine (State Fine)		TPWC 12.107		1100-207-20-000-012-0-000	91,222.28
No Safety Belt 50% Fine (State Fine)		TRC 545.412, 545.413		1100-207-20-000-028-0-000	287.50
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)		1100-207-30-000-007-0-000	-
<b>LOCAL COURT COSTS AND FEES:</b>					
Courthouse Security Adm. Fee(\$3)		C.C.P. Art. 102.017 (b)		1241-341-10-060-001-0-000	779.07
Courthouse Security Fund JP (\$1)		C.C.P. Art. 102.017		1245-341-10-064-000-0-000	245.70
Justice Court Technology Fund (\$4)		C.C.P. Art. 102.0173		1242-341-10-060-000-0-000	1,020.00
Time Payment - @40% OF \$25.00 (\$10.00)		LGC 133.103 (d)		1100-341-10-060-001-0-000	10.00
Time Payment - @ 10% of \$25.00 (\$2.50)		LGC 133.103 (c)		1100-341-10-060-002-0-000	2.50
Administrative Local Transaction Fee (\$2)		C.C.P. Art. 102.072		1100-341-10-060-003-0-000	521.38
Motor Vehicle Adm. Fee (\$10-\$20) (Minimal 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				1100-341-10-064-000-0-000	285.60
Deferred Disposition		C.C.P. Art. 45.051	255.60		
Administrative Fee - "Drivers Safety Course" (\$10)		C.C.P. Art. 45.051(f)	30.00		
Support of Judiciary Fund (\$6.00)		LGC 133.103		1100-341-10-060-009-0-000	147.42
Traffic Fee (\$3)		T.R.C. 542.403		1100-341-10-064-000-0-000	416.94
Child Safety (\$20-\$25)		C.C.P. Art. 102.014		1100-341-10-060-011-0-000	-
<b>STATE COURT COSTS AND FEES:</b>					
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	12.50
Juvenile Crime and Delinquency Fund ( \$25, \$50)		C.C.P. Art. 102.075(m)		1100-207-20-000-007-0-000	5.25
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	59.90
Consolidated Court Costs Fund (\$17)		CCP Art. 102.075 (e) 3/ LGC 133.102		1100-207-20-000-015-0-000	1012.65
Compensation Victims Of Crime Fund ( \$3, \$5, \$15, \$35)		C.C.P. Art. 56.55 (2) & (3)		1100-207-20-000-017-0-000	179.71
Judicial & Court Personnel Training Fund ( \$1, \$2)		Govt. Code Sec. 56.001 (b)		1100-207-20-000-027-0-000	23.96
Correctional Management Institute of Texas Fund (\$50)		CCP Art. 102.075		1100-207-20-000-029-0-000	4.50
Indigent legal Services Fee-JP (\$2)	119	Govt. Code Sec. 101.141(2)(B)		1100-207-20-000-004-0-000	714.00
State Traffic Fee- Subtitle C (\$30)		TRC Sec 542.4031		1100-207-20-000-035-0-000	4020.00
Jury Service Fee (\$4)		C.C.P. Art. 102.0045		1100-207-20-000-053-0-000	982.84
Support of Judiciary Fund (\$5.40)		LGC 133.103		1100-207-20-000-054-0-000	1314.84
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	479.41
Moving Violation Fee (\$0.10)		C.C.P. Art. 102.022/GC		1100-207-20-000-061-0-000	11.60
Safety Seat Violation Fee (\$0.15)		TC 545.412 (b-1)		1100-207-20-000-062-0-000	0.30
<b>ARREST /WARRANT FEES: STATE</b>					
D.P.S. ( \$3, \$5, \$35, \$50)		C.C.P. Art. 102.011		1100-207-20-000-019-0-000	1243.45
T.A.B.C. ( \$3, \$5, \$35, \$50)				1100-207-20-000-020-0-000	235.00
P.K.W.L. ( \$3, \$5, \$35, \$50)				1100-207-20-000-021-0-000	-
<b>ARREST /WARRANT/SERVICE FEES: COUNTY</b>					
<b>Sheriff Fees:</b>					
<b>Constable Fees:</b>					
Precinct #1		LGC 118.131		1100-342-10-060-001-0-000	40.00
Precinct #2				1100-342-10-291-000-0-000	550.00
Precinct #3				1100-342-10-292-000-0-000	10,874.49
Precinct #4				1100-342-10-293-000-0-000	210.00
Precinct #5				1100-342-10-294-000-0-000	460.00
District Attorney Fees				1100-342-10-295-000-0-000	-
Tax Assessor Fraud Investigators				1100-341-10-060-007-0-000	-
School District Arrest Fee				1100-342-10-060-002-0-000	15.00
Fire Marshal Fee				1100-342-10-060-003-0-000	-
<b>Due to Others</b>					
Warrant Fees Due to Other Law Enforcement Agencies		C.C.P. Art. 102.01 (a) 2 (A)		1100-207-30-000-003-0-000	-
Refund - Overpayments				1100-202-00-000-010-0-000	20.00
Due to Others				1100-202-00-000-010-0-000	-
Restitution				1100-202-00-000-016-0-000	-
<b>Justice Fees (Local Fees)</b>					
Small Claims Court Filing Fee (\$25)		LGC 118.121/118.122	900.00	1100-341-10-060-001-0-000	3,138.00
Justice Court Filing Fee (\$25)		LGC 118.121/118.122	2,075.00		
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)	65.00		
Writ Filing Fee (\$5)		LGC 118.121/118.123 (d)	80.00		
Issuing Other Document (\$1 1st pg, .25 for each addtl' pg)		LGC 118.121/118.123 (e)	18.00		
Certified Copies of Court Papers (\$2 1st pg, .25 for each addtl' pg)		LGC 118.121	-		
Proable Cause Tow Hearing Fee (\$20)		LGC 101.141(a)	-		
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)		1100-341-10-060-001-0-000	43.00
Preservation of Vital Statistics Fee (\$1 each)		HSC Sec 191.0045(b)		1100-341-10-060-008-0-000	3.00
<b>Jury Fees (Civil \$5, Criminal \$3)</b>					
		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: 6/20/12 UP 6/21/12

**RECEIVED**  
JUN - 6 2012  
HIDALGO COUNTY AUDITOR'S OFFICE

TOTAL AMOUNT DUE TO THE COUNTY TREASURER: \$ 69,405.73

69,405.73  
X1  
X2  
X3-a  
X4



# 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](http://www.co.hidalgo.tx.us/auditor)



EDINBURG, TEXAS 78539

June 29, 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 May 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 May 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 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 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, 10 <sup>th</sup> D.C.	RODOLFO DELGADO JUDGE, 10 <sup>th</sup> D.C.	J. R. "BOBBY" FLORES JUDGE, 13 <sup>th</sup> D.C.	ROSE GUERRA REYNA JUDGE, 20 <sup>th</sup> D.C.	JUAN R. PARTIDA JUDGE, 27 <sup>th</sup> D.C.	MARIO E. RAMIREZ, JR. JUDGE, 32 <sup>nd</sup> D.C.	NOE GONZALEZ JUDGE, 37 <sup>th</sup> D.C. OVERSEER	LETICIA LOPEZ JUDGE, 38 <sup>th</sup> D.C.	ADA SALINAS FLORES JUDGE, 38 <sup>th</sup> D.C.	ISRAEL RAMON, JR. JUDGE, 43 <sup>rd</sup> D.C.	JESSE CONTRERAS JUDGE, 44 <sup>th</sup> D.C.
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**Conclusion:**

Total collections for the month of May 2012 were \$79,362.01. 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 May 31, 2012 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 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 5 cash bonds posted by defendants who failed to appear before the Justice of the Peace were not forfeited (liquidated) by the 10<sup>th</sup> workday following the date of their release from jail. The bonds were received between September 15, 2009 through May 10, 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 10<sup>th</sup> 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 10<sup>th</sup> 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 10<sup>th</sup> workday following the date of their release from jail.

---

**HIDALGO COUNTY DISTRICT JUDGES**

RICARDO P. RODRIGUEZ, JR.  
JUDGE, 52<sup>nd</sup> D.C.

RODOLFO DELGADO  
JUDGE, 53<sup>rd</sup> D.C.

J. R. "BOBBY" FLORES  
JUDGE, 138<sup>th</sup> D.C.

ROSE GUERRA REYNA  
JUDGE, 206<sup>th</sup> D.C.

JUAN R. PARTIDA  
JUDGE, 275<sup>th</sup> D.C.

MARIO E. RAMIREZ, JR.  
JUDGE, 332<sup>nd</sup> D.C.

NDE GONZALEZ  
JUDGE, 370<sup>th</sup> D.C.  
OVERSEER

LETICIA LOPEZ  
JUDGE, 385<sup>th</sup> D.C.

ANITA SALINAS FLORES  
JUDGE, 398<sup>th</sup> D.C.

ISRAEL RAMON, JR.  
JUDGE, 430<sup>th</sup> D.C.

JESSE CONTRERAS  
JUDGE, 448<sup>th</sup> D.C.

**Observation No. 3:**

We noted during our review that a credit card transaction received on May 17, 2012 was not promptly received. Consequently, the case disposition was not recorded in *AbleTerm* in a timely manner. The transaction and case disposition were recorded until June 20, 2012.

The County Auditor's Office requires that all cash (i.e. cash, checks, credit card payments, etc.) received be promptly recorded and controlled using pre-numbered official County receipts. In addition, the case dispositions should be recorded in *AbleTerm* upon receipt of payment.

Formal procedures have not been developed and implemented to ensure that credit card transactions are promptly received and case dispositions are entered in a timely manner. This may result in the loss or misuse of County funds. In addition, failure to timely enter case dispositions may result in the arrest of the defendant, in error.

**Recommendation:**

Management should develop and implement formal monitoring procedures to ensure that credit card transactions are promptly received and cases dispositions are entered in a timely manner.

**Observation No. 4:**

We noted during our review that procedures for voiding receipts were not always properly followed. Voided receipts did not contain the reason for the void and the supervisor's signature of approval.

The County Auditor's Office requires that approval of a void receipt be obtained prior to voiding a receipt. Approval of void receipts should be limited to supervisors. The supervisor should ensure the original and all copies of the void receipt contain on the face of the receipt the word "void", an explanation for the void, the date receipt was voided, and the supervisor's signature of approval. In addition, the supervisor should ensure that the original and all other copies of the voided receipt are securely attached together. In addition, all copies of the voided receipt should be retained and forwarded to the County Auditor's Office – Internal Audit Section.

Formal procedures were not in place to ensure receipts were properly voided. Failure to properly void receipts may result in loss or misuse of County funds.

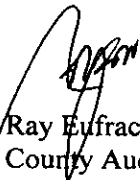
**Recommendation:**

Management should develop and implement formal procedures to ensure receipts are properly voided. At a minimum, the procedures noted above should be implemented.

Please provide written management responses to the observations noted above by July 6, 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 Eufrazio, 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<sup>ND</sup> D.C.

RODOLFO DELGADO  
JUDGE, 93<sup>RD</sup> D.C.

J. R. "BOBBY" FLORES  
JUDGE, 139<sup>TH</sup> D.C.

ROSE GUERRA REYNA  
JUDGE, 206<sup>TH</sup> D.C.

JUAN R. PARTIDA  
JUDGE, 275<sup>TH</sup> D.C.

MARIO E. RAMIREZ, JR.  
JUDGE, 332<sup>ND</sup> D.C.

NOE GONZALEZ  
JUDGE, 379<sup>TH</sup> D.C.  
OVERSEER

LETICIA LOPEZ  
JUDGE, 389<sup>TH</sup> D.C.

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JUDGE, 396<sup>TH</sup> D.C.

ISRAEL RAMON, JR.  
JUDGE, 430<sup>TH</sup> D.C.

JESSE CONTRERAS  
JUDGE, 449<sup>TH</sup> D.C.

**JUSTICE OF THE PEACE  
MONTHLY FINES AND FEES COLLECTED  
FOR THE MONTH OF: May 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>29573J31</u>	THRU	<u>30117J31</u>	\$ <u>79,362.01</u>
	(Control #s) <u>2467366 &amp;</u>	THRU	<u>2467892 &amp;</u>	<u>-77,457.01</u>
Sheriff's "D" Report	(Receipt #s) <u>30304J31</u>	THRU	<u>30317J31</u>	<u>X10-39</u>
	(Control #s)	THRU		
LESS: DUE AS REFUNDS				\$ -
Overpayment				
COST ON DEPOSIT				<u>2268.00-127.00 X7 ✓</u>
ADD: COST ON DEPOSIT LIQUIDATED				<u>2141.00 X7 ✓</u>
AMOUNT OWED TO COUNTY (Should Match Amt in Part III)				<u>79,235.01</u>
				\$ <u>77,330.01 X3, X11 &amp;</u>
Less: Total amount of remittances to County Treasurer (From Part II)				<u>80,109.01</u>
Total funds due to County Treasurer (Overtransfer Made to Co Treas.)				\$ <u>72,868.11</u>
				<u>(274.00) + 461.00 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>571451.01</u> <del>72,868.11</del> <u>B1 ✓</u>	
Add: Previous Month's Bond Overtransfer	<u>747.00</u>	
Add: HCSO Monthly "D" Collections Report	<u>1905.00</u> <del>50.00</del> <u>X9 ✓</u>	
	<u>580,109.01</u> <del>72,868.11</del>	

PREPARED BY: Kimberly Echavarria DATE PREPARED: 6/5/2012 8:57

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

**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: RE-JP-004

**HIDALGO COUNTY  
AUDITOR'S OFFICE**

*[Signature]* 6-5-2012  
JUSTICE OF THE PEACE DATE

AUDITED BY: THE HIDALGO COUNTY AUDITOR'S OFFICE  
DATE: M 47  
6-20-12 6/24/12

X2





**Outstanding Bonds for Pct 3 PI 1 as of May 31, 2012:**

**Pending 2012 Bonds to be Liquidated**

Receipt #	Docket #...	Date....	Name.....	Offense Description.	Off.Date .	...BOND .	..Total
0029797J31	CR12-2187-J3	5/10/2012	TIJERINA, ELIZAND	ASSAULT BY THREAT	5/5/2012	127	127
							127

**Pending 2011 Bonds to be Liquidated**

Receipt #	Docket #...	Date....	Name.....	Offense Description.	Off.Date .	...BOND .	..Total
0022658J31	CR08-05701-J	3/3/2011	HERRERA, YASHIDI	SPEEDING (EXCEED PRI	8/22/2008	177	177
0021674J31	CR11-00010-J	1/4/2011	TREVINO, XYLIA	PUBLIC INTOXICATION	12/26/2010	167	167
0023193J31	CR-3719-03-3	4/4/2011	PRADO, YVONNE LOP	NO DRIVER'S LICENSE	5/9/2003	236	236
							580

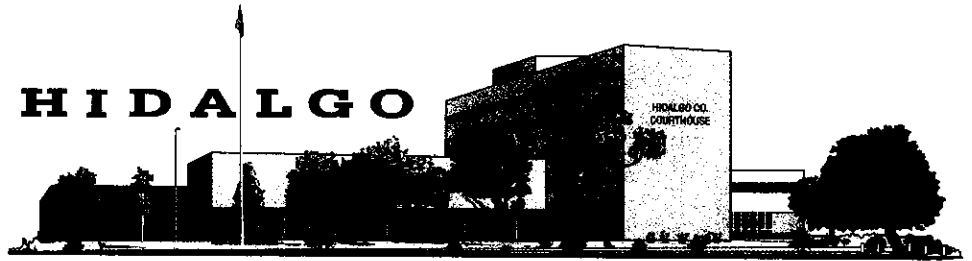
**Pending 2009 Bonds to be Liquidated**

0012997J31	CR09-06160-J	9/15/2009	GARZA, DANNY VARG	PUBLIC INTOXICATION	9/9/2009	167	167
							167

**TOTAL** 874.00

# 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](http://www.co.hidalgo.tx.us/auditor)



EDINBURG, TEXAS 78539

June 27, 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 May 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 May 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 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 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, 92<sup>ND</sup> D.C.

RODOLFO DELGADO  
JUDGE, 93<sup>RD</sup> D.C.

J. R. "BOBBY" FLORES  
JUDGE, 139<sup>TH</sup> D.C.

ROSE GUERRA REYNA  
JUDGE, 206<sup>TH</sup> D.C.

JUAN R. PARTIDA  
JUDGE, 375<sup>TH</sup> D.C.

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JUDGE, 370<sup>TH</sup> D.C.  
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LETICIA LOPEZ  
JUDGE, 389<sup>TH</sup> D.C.

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JUDGE, 398<sup>TH</sup> D.C.

ISRAEL RAMON, JR.  
JUDGE, 430<sup>TH</sup> D.C.

JESSE CONTRERAS  
JUDGE, 448<sup>TH</sup> D.C.

**Conclusion:**

Total collections for the month of May 2012 were \$88,005.71. 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 25 receipts for the month ended May 31, 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 10<sup>th</sup> 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 10<sup>th</sup> 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 10<sup>th</sup> 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 10<sup>th</sup> day following the date of their release from jail.

---

**HIDALGO COUNTY DISTRICT JUDGES**

**Observation No. 3:**

We noted during our review that procedures for processing mail receipts require improvement. Mail logs were not prepared on a daily basis.

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. An employee other than the cashier should verify that an official County receipt was issued for each mail-in payment. The employee conducting this verification must sign and date the mail log to document responsibility for 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 all mail-in payments are properly processed. At a minimum, procedures noted above should be implemented.

Please provide written management response to the observations noted above by July 6, 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 *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<sup>ND</sup> D.C.

RODOLFO DELGADO  
JUDGE, 83<sup>RD</sup> D.C.

J. R. "BOBBY" FLORES  
JUDGE, 138<sup>TH</sup> D.C.

ROSE GUERRA REYNA  
JUDGE, 206<sup>TH</sup> D.C.

JUAN R. PARTIDA  
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ISRAEL RAMON, JR.  
JUDGE, 430<sup>TH</sup> D.C.

JESSE CONTRERAS  
JUDGE, 449<sup>TH</sup> D.C.

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

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

*POC*

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

**Part I: RECAP OF AMOUNT PAYABLE TO THE COUNTY TREASURER**

TOTAL CASH COLLECTED	(Receipts #s) <u>25482J32</u>	THRU	<u>26036J32</u>	\$ <u>88,005.71</u>
	(Control #s) <u>2481104J00</u>	THRU	<u>2481667J</u>	\$ <u>84,943.81</u> *
Sheriff's "D" Report	(Receipt #s) <u>26202J32</u>	THRU	<u>26214J32</u>	<u>X10-31</u>
	(Control #s) _____	THRU	_____	_____
LESS: DUE AS REFUNDS				\$ _____
Overpayment				_____
COST ON DEPOSIT				<u>2229.90</u> X7 ✓
ADD: COST ON DEPOSIT LIQUIDATED				<u>2384.40 +54.50</u> X7 ✓
AMOUNT OWED TO COUNTY (Should Match Amt in Part III)				\$ <u>88,160.21</u>
				\$ <u>85,098.31</u> X3, X11
Less: Total amount of remittances to County Treasurer (From Part II)				<u>89,455.01</u>
Total funds due to County Treasurer (Overtransfer Made to Co Treas.)				<u>(1294.80) 85,098.31</u> X11-a ✓
				<u>7A</u>

**Part II: REMITTANCES MADE TO THE COUNTY TREASURER**

DESCRIPTION	AMOUNT	RECEIPT NO.
Total Collections for the Month (See Schedule of Receipts & Deposits)	<u>84,943.81</u> B1	_____
Add: Previous Month's Bond Overtransfer	<u>1,449.30</u>	_____
Add: HCSO Monthly "D" Collections Report	<u>3,061.90</u> \$0.00 X9	_____
	<u>789,455.01</u>	
	<u>7A</u>	

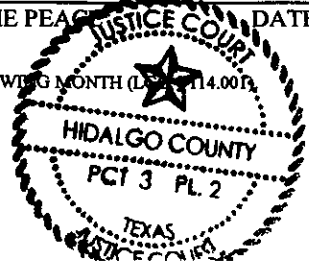
PREPARED BY: DAISY ZARATE DATE PREPARED: 6/5/2012

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

\_\_\_\_\_  
JUSTICE OF THE PEACE DATE 6/5/2012

**RECEIVED**  
THIS REPORT IS DUE IN THE OFFICE OF THE COUNTY AUDITOR BEFORE THE FIFTH (5TH) WORKING DAY OF THE FOLLOWING MONTH (LATE FEE \$14.00)  
COUNTY AUDITOR'S FORM: RE-JP-004  
HIDALGO COUNTY  
AUDITOR'S OFFICE

AUDITED BY: THE HIDALGO COUNTY AUDITOR'S OFFICE  
DATE: 6-18-12 6/12/12



X2

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

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

City: **MISSION, 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 Amt Collected	GL Acct No.	Amt. Collected
<b>FINES:</b>					
County Fines (Local Fine)		LGC 113.004, PC 12.23		1200-351-10-066-000-0-000	\$ 39111.82
Texas Parks & Wildlife 85% Fine (State Fine)		TPWC 12.107		1100-207-20-000-012-0-000	-37,780.72
No Safety Belt 50% Fine (State Fine)		TRC 545.412, 545.413		1100-207-20-000-028-0-000	254.42
Gross Weight 50% Fine (State Fine)		TRC Sec 621.506(g)		1100-207-20-000-013-0-000	312.82
School District 50% Fines		Educ. Code § 25.093 (d) 1 (A)		1100-207-30-000-009-0-000	-312.57
					400.00
					150.00
<b>LOCAL COURT COSTS AND FEES:</b>					
Courthouse Security Adm. Fee(\$3)		C.C.P. Art. 102.017 (b)		1241-341-10-060-001-0-000	1243.31
Courthouse Security Fund JP (\$1)		C.C.P. Art. 102.017		1245-341-10-066-000-0-000	408.07
Justice Court Technology Fund (\$4)		C.C.P. Art. 102.0173		1242-341-10-060-000-0-000	1156.40
Time Payment - @40% OF \$25.00 (\$10.00)		LGC 133.103 (d)		1100-341-10-060-001-0-000	170.00
Time Payment - @ 10% OF \$25.00 (\$2.50)		LGC 133.103 (e)		1100-341-10-060-002-0-000	42.50
Administrative Local Transaction Fee (\$2)		C.C.P. Art. 102.072		1100-341-10-060-003-0-000	944.22
Motor Vehicle Adm. Fee (\$10-\$20) (Distinial 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	911.96
Special Fees				1100-341-10-066-000-0-000	120.90
Deferred Disposition		C.C.P. Art. 45.051	80.90		
Administrative Fee - "Drivers Safety Course" (\$10)		C.C.P. Art. 45.051(f)	40.00		
Support of Judiciary Fund (\$.60)		LGC 133.105		1100-341-10-060-009-0-000	244.82
Traffic Fee (\$3)		T.R.C. 542.403		1100-341-10-066-000-0-000	684.08
Child Safety (\$20-\$25)		C.C.P. Art. 102.014		1100-341-10-060-011-0-000	725.00
<b>STATE COURT COSTS AND FEES:</b>					
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	212.50
Juvenile Crime and Delinquency Fund (___\$2.5,___\$5.0)		C.C.P. Art. 102.075(m)		1100-207-20-000-007-0-000	3.75
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	55.00
Consolidated Court Costs Fund (\$17)		CCP 102.075 (a) 3/ LGC 133.102		1100-207-20-000-015-0-000	116590.94
Compensation Victims Of Crime Fund (___\$3,___\$5,___\$15,___\$35)		C.C.P. Art. 56.55 (2) & (3)		1100-207-20-000-017-0-000	165.00
Judicial & Court Personnel Training Fund (___\$1,___\$2)		Govt. Code Sec. 56.001 (b)		1100-207-20-000-027-0-000	19.00
Correctional Management Institute of Texas Fund (\$50)		CCP Art. 102.075		1100-207-20-000-029-0-000	2.00
Indigent legal Services Fee-JP (\$2) <i>46</i>	65	Govt. Code Sec. 101.141 (2)(B)		1100-207-20-000-004-0-000	390.00
State Traffic Fee- Subtitle C (\$30)		TRC Sec 542.4031		1100-207-20-000-035-0-000	6660.73
Jury Service Fee (\$4)		C.C.P. Art. 102.0045		1100-207-20-000-053-0-000	1636.40
Support of Judiciary Fund (\$5.40)		LGC 133.105		1100-207-20-000-054-0-000	2189.09
Birth Certificate Fee (\$1.80)	0	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	801.53
Moving Violation Fee (\$0.10)		C.C.P. Art. 102.022/GC		1100-207-20-000-061-0-000	20.93
Safety Seat Violation Fee (\$0.15)		TC 545.412 (b-1)		1100-207-20-000-062-0-000	.15
<b>ARREST /WARRANT FEES: STATE</b>					
D.P.S. (___\$3,___\$5,___\$35,___\$50)		C.C.P. Art. 102.011		1100-207-20-000-019-0-000	1822.66
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	35.00
<b>ARREST /WARRANT/SERVICE FEES: COUNTY</b>					
<b>Sheriff Fees:</b>					
<b>Constable Fees:</b>					
Precinct #1		LGC 118.131		1100-342-10-060-001-0-000	720.46
Precinct #2				1100-342-10-291-000-0-000	-
Precinct #3				1100-342-10-292-000-0-000	140.00
Precinct #4				1100-342-10-293-000-0-000	8490.76
Precinct #5				1100-342-10-294-000-0-000	-
<b>District Attorney Fees</b>					
<b>Tax Assessor Fraud Investigators</b>					
<b>School District Arrest Fee</b>					
<b>Fire Marshal Fee</b>					
<b>Due to Others</b>					
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	56.20
Due to Others				1100-202-00-000-012-0-000	50.15
Restitution				1100-202-00-000-012-0-000	-
<b>Justice Fees (Local Fees)</b>					
Small Claims Court Filing Fee (\$25)		LGC 118.121/118.122	350.00	1100-341-10-060-001-0-000	1,764.75
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	1,300.00	1275.00	
Transcript Fees (\$10)		LGC 118.121/118.123 (b)	-		
Abstract Fees (\$5)		LGC 118.121/118.123 (c)	100.00		
Writ Filing Fee (\$5)		LGC 118.121/118.123 (d)	25.00		
Issuing other Document (\$1 1st pg., .25 for each add'l pg)		LGC 118.121/118.123 (e)	14.75		
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(a4)	-		
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	-
Preservation of Vital Statistics Fee (\$1 each)		HSC Sec 191.0045 (b)		1100-341-10-060-008-0-000	-
<b>Jury Fees (Civil \$5, Criminal \$3)</b>					
		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: *ML 6-18-12* *YR 6/20/12*

**RECEIVED**  
  
JUN - 8 2012  
  
HIDALGO COUNTY AUDITOR'S OFFICE

TOTAL AMOUNT DUE TO THE COUNTY TREASURER: \$ **-85,098.31**

*\$88,100.21 To X2, X*



**Bond List for Pct 3 Pl 2 as of May 31, 2012:**

**2010**

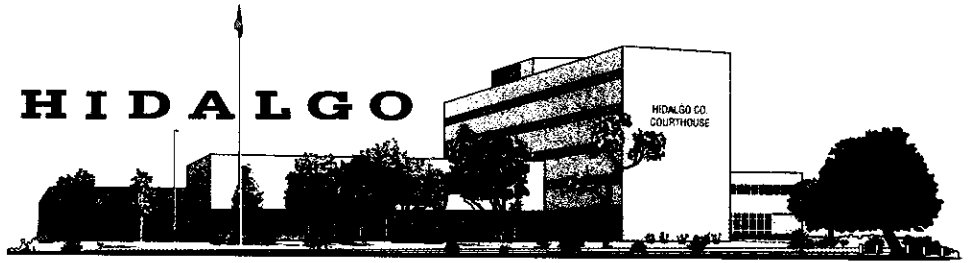
<b>Receipt Date</b>	<b>Docket #</b>	<b>Bond Amount</b>	
12/10/2010	T10-5277MO	<u>\$ 133.10</u>	
			\$ 133.10

**2011**

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

# 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](http://www.co.hidalgo.tx.us/auditor)



EDINBURG, TEXAS 78539

July 17, 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 May 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 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:

The scope of our review was limited to collections reported by your office on the *Monthly Fines and Fees Report* for the month of May 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, 92<sup>ND</sup> D.C.

RODOLFO DELGADO  
JUDGE, 93<sup>RD</sup> D.C.

J. R. "BOBBY" FLORES  
JUDGE, 139<sup>TH</sup> D.C.

ROSE GUERRA REYNA  
JUDGE, 206<sup>TH</sup> D.C.

JUAN R. PARTIDA  
JUDGE, 275<sup>TH</sup> D.C.

MARIO E. RAMIREZ, JR.  
JUDGE, 332<sup>ND</sup> D.C.

NOE GONZALEZ  
JUDGE, 373<sup>RD</sup> D.C.  
OVERSEER

LETICIA LOPEZ  
JUDGE, 389<sup>TH</sup> D.C.

AIDA SALINAS FLORES  
JUDGE, 398<sup>TH</sup> D.C.

ISRAEL RAMON, JR.  
JUDGE, 430<sup>TH</sup> D.C.

JESSE CONTRERAS  
JUDGE, 449<sup>TH</sup> D.C.

**Conclusion:**

Total collections for the month of May 2012 were \$108,990.15. 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 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 12 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 4 cash bonds posted by defendants who failed to appear before the Justice of the Peace were not forfeited (liquidated) by the 10<sup>th</sup> workday following the date of their release from jail. The bonds were received between July 20, 2011 through May 16, 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 10<sup>th</sup> 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, 396<sup>th</sup> D.C.

ISRAEL RAMON, JR.  
JUDGE, 430<sup>th</sup> D.C.

JESSE CONTRERAS  
JUDGE, 448<sup>th</sup> D.C.

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

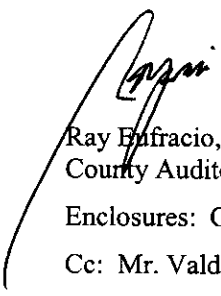
Formal monitoring procedures were not in place to ensure that bonds posted by defendants who failed to appear before the Justice of the Peace were forfeited by the 10<sup>th</sup> workday following the date of their release from jail. This may result in the misuse of County funds.

**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 10<sup>th</sup> workday following the date of their release from jail.

Please provide written management responses to the observations noted above by July 27, 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

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

Cc: Mr. Valde Guerra, Commissioners Court Executive Officer

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**HIDALGO COUNTY DISTRICT JUDGES**

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JESSE CONTRERAS  
JUDGE, 449<sup>TH</sup> D.C.

**JUSTICE OF THE PEACE  
MONTHLY FINES AND FEES COLLECTED  
FOR THE MONTH OF: May-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>60091J41</u> <sup>A</sup>	THRU	<u>60936J41</u> <sup>X</sup>	\$ <u>108,990.15</u>
	(Control #s) <u>2528609</u> <sup>A</sup>	THRU	<u>2529456</u> <sup>X</sup>	\$ <u>-106,481.15</u>
Sheriff's "D" Report	(Receipt #s) <u>61250541</u>	THRU	<u>61261541</u>	<i>X10-324</i>
	(Control #s) _____	THRU	_____	
LESS: DUE AS REFUNDS				\$ _____
Overpayment				_____
COST ON DEPOSIT				<u>617.20</u> <u>+50.10</u> <u>X7</u> ✓
ADD: COST ON DEPOSIT LIQUIDATED				<u>467.10</u> <u>X7</u> ✓
AMOUNT OWED TO COUNTY (Should Match Amt in Part III)				<u>108,840.05</u>
				\$ <u>+106,331.05</u> <u>X3, X11</u> ✓
				<u>110824.15</u>
Less: Total amount of remittances to County Treasurer (From Part II)				\$ <u>-100,470.85</u>
Total funds due to County Treasurer (Overtransfer Made to Co Treas.)				<u>(1984.10)</u> <u>5,860.20</u> <u>X4</u> <u>a</u> ✓

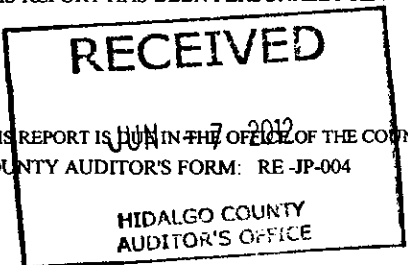
**Part II: REMITTANCES MADE TO THE COUNTY TREASURER**

DESCRIPTION	AMOUNT	RECEIPT NO.
Total Collections for the Month (See Schedule of Receipts & Deposits)	\$ <u>-100,470.85</u> - <u>106,481.15</u> <u>B</u> ✓	
Add: Previous Month's Bond Overtransfer	<u>1834.00</u>	
Add: HCSO Monthly "D" Collections Report	<u>2509.00</u> <u>-50.00</u> <u>X9</u> ✓	
	<u>110824.15</u>	
	\$ <u>-100,470.85</u>	

PREPARED BY: *Alenda Lopez*

DATE PREPARED: 6/6/12

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



*Charlie Espinoza* 6-6-12  
JUSTICE OF THE PEACE 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: RE-JP-004

AUDITED BY: THE HIDALGO COUNTY AUDITOR'S OFFICE  
DATE: 6/20/12  
*u. 5/22 6/20/12*

*X2*



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

Due to type of case, CFF should not have been assessed. SCF needs to be assessed.

Receipt #	Docket #...	Offense Description	Off.Date	.CCC	.CHS	CHSIP	.CO	CONST4	.CRF	.DD	.DPS	.IDF	.IND	.JCTF	.JSF	.LTF	.MVF	.SJFC	.SJFS	.STF	.TFC	WFPREC...	Total
06104841	E12-788	Small Claims	6/5/2012				25	70					6										101
<b>MVF needs to be assessed.</b>																							
06099441	E10-01-1506	SPEEDING (EXCEED PRI	1/15/2010	40	3	1	160			5	2	2	4	4	4	2	2	0.6	5.4	30	3	50	310
06171141	E12-03-1084	UNSAFE START FROM PA	3/20/2012	40	3	1				1	5	2	4	4	4	2	2	0.6	5.4	30	3		101
06165441	E12-04-700	ILLEGAL PASSING ON S	4/12/2012	40	3	1	53			5	2	2	4	4	4	2	2	0.6	5.4	30	3		153
06158541	E12-05-30	DISOBEYED TRAFFIC LI	4/13/2012	40	3	1	10	5				2	4	4	4	2	2	0.6	5.4	30	3		110
06139941	E12-04-991	DISOBEYED TRAFFIC LI	4/25/2012	40	3	1		5		5	2	2	4	4	4	2	2	0.6	5.4	30	3		105
06137241	E12-05-63	FAIL SIGNAL LANE CHA	4/27/2012	40	3	1	49					5	4	4	4	2	2	0.6	5.4	30	3		149
06107341	E12-06-129	UNSAFE START FROM PA	5/8/2012	40	3	1	100			5	2	2	4	4	4	2	2	0.6	5.4	30	3		200
06180441	E12-06-237	FAIL TO YIELD ROW OP	5/30/2012	40	3	1	25			5	2	2	4	4	4	2	2	0.6	5.4	30	3		125
06173241	E12-06-470	FAIL TO MERGE LEFT-P	6/10/2012	40	3	1				10	5	2	4	4	4	2	2	0.6	5.4	30	3		110

Due to type of offense, fine must be split 50% CO and 50% CRF. Also, MVF needs to be assessed.

06142141	E10-03-11	SAFETY SEAT, CHILD PA	2/26/2010	40	3	1	25			5	2	2	4	4	4	2	2	0.6	5.4	30	3	50	175
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CSS needs to be assessed.

06096241	E11-02-1065	SAFETY SEAT CHILD PA	2/10/2011	40	3	1	2.45		2.45	5	2	2	4	4	4	2	0.1	0.6	5.4	30	3		105
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LTF needs to be assessed.

06151841	E12-04-570	NO SAFETY BELT	4/11/2012	0.03			0.01	50				2.01	4	4	4	2	0.01	0.01	0.01	0.02			52.1
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STF and TFC should be assessed. Also, MVF needs to be assessed.

06155341	E12-06-737	DISREGARD POLICE OFF	6/2/2012	40	3	1				38	5	2	4	4	4	2	2	0.6	5.4	30	3		105
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**Bond List for Pct 4 Pl 1 as of May 31, 2012:**

**2011**

<b>Receipt Date</b>	<b>Docket #</b>	<b>Bond Amount</b>	
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>	
			\$ 1,834.00

**2012**

<b>Receipt Date</b>	<b>Docket #</b>	<b>Bond Amount</b>	
5/16/2012	E12-05-623	<u>\$ 150.10</u>	
			\$ 150.10
		<b>TOTAL</b>	<u><u>\$ 1,984.10</u></u>

# COUNTY of HIDALGO

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



EDINBURG, TEXAS 78539

June 27, 2012

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

Ref: Review of *Monthly Fines and Fees Report* and Supporting Documentation  
For the month of May 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 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 fines, fees, and court costs collected were properly accounted and reported.

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- Reviewed receipts, Close-Out reports, *Schedule of Receipts and Deposits*, and *Monthly Fines and Fees Report* to verify proper completion.

### HIDALGO COUNTY DISTRICT JUDGES

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JUDGE, 93<sup>RD</sup> D.C.

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JUDGE, 389<sup>TH</sup> D.C.

AIDA SALINAS FLORES  
JUDGE, 398<sup>TH</sup> D.C.

ISRAEL RAMON, JR.  
JUDGE, 430<sup>TH</sup> D.C.

JESSE CONTRERAS  
JUDGE, 448<sup>TH</sup> D.C.

**Conclusion:**

Total collections for the month of May 2012 were \$21,934.75. 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 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 6 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 9 cash bonds posted by defendants who failed to appear before the Justice of the Peace were not forfeited (liquidated) by the 10<sup>th</sup> workday following the date of their release from jail. The bonds received were dated November 10, 2011 through March 1, 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 10<sup>th</sup> 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 10<sup>th</sup> 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 10<sup>th</sup> workday following the date of their release from jail.

---

**HIDALGO COUNTY DISTRICT JUDGES**

Please provide written management response to the observations noted above by July 6, 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

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, 92<sup>ND</sup> D.C.

RODOLFO DELGADO  
JUDGE, 93<sup>RD</sup> D.C.

J. R. "BOBBY" FLORES  
JUDGE, 139<sup>TH</sup> D.C.

ROSE GUERRA REYNA  
JUDGE, 206<sup>TH</sup> D.C.

JUAN R. PARTIDA  
JUDGE, 275<sup>TH</sup> D.C.

MARIO E. RAMIREZ, JR.  
JUDGE, 332<sup>ND</sup> D.C.

NOE GONZALEZ  
JUDGE, 370<sup>TH</sup> D.C.  
OVERSEER

LETICIA LOPEZ  
JUDGE, 389<sup>TH</sup> D.C.

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JUDGE, 398<sup>TH</sup> D.C.

ISRAEL RAMON, JR.  
JUDGE, 430<sup>TH</sup> D.C.

JESSE CONTRERAS  
JUDGE, 449<sup>TH</sup> D.C.

**JUSTICE OF THE PEACE  
MONTHLY FINES AND FEES COLLECTED  
FOR THE MONTH OF: May-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>19854J42</u> THRU <u>19984J42</u>	(Control #s) <u>2426413</u> THRU <u>2426552</u>	<u>421934.75</u>
Sheriff's "D" Report	(Receipt #s) _____	(Control #s) _____	<u>\$ 22,274.75</u>
LESS: DUE AS REFUNDS			\$ _____
Overpayment			_____
COST ON DEPOSIT			167.00 - X7 ✓
ADD: COST ON DEPOSIT LIQUIDATED			<u>113.00</u> <del>606.00</del> X7 ✓
INTEREST EARNED ON BANK ACCOUNT			_____
AMOUNT OWED TO COUNTY (Should Match Amt in Part III)			<u>\$ 22,880.75</u> X3, X11 X
Less: Total amount of remittances to County Treasurer (From Part II)			<u>\$ 24,679.75</u> ✓
Total funds due to County Treasurer (Overtransfer Made to Co Treas.)			<u>\$ 21,569.75</u> ✓
			<u>(1799.00) 311.00</u> X4-u ✓

**Part II: REMITTANCES MADE TO THE COUNTY TREASURER**

DESCRIPTION	AMOUNT	RECEIPT NO.
Total Collections for the Month (See Schedule of Receipts & Deposits)	\$ 21,569.75 B1 ✓	
Add: Interest Earned and Paid to County Treasurer	\$ _____	
Add: Previous Month's Bond Overtransfer	2745.00 \$0.00	
Add: HCSO Monthly "D" Collections Report	365.00 \$0.00 X9 ✓	
	<u>\$ 24,679.75</u>	
	<u>\$ 21,569.75</u>	

PREPARED BY: *[Signature]*

DATE PREPARED: 6/13/2012

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

**RECEIVED**  
  
JUN 18 2012  
COUNTY AUDITOR'S FORM: RE-JP-004  
HIDALGO COUNTY  
AUDITOR'S OFFICE

*[Signature]*  
JUSTICE OF THE PEACE  
DATE 6/13/2012

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

AUDITED BY: THE HIDALGO COUNTY AUDITOR'S OFFICE  
DATE: MW 6-21-12  
6/22/12

X2



JUSTICE OF THE PEACE HOMER JASSO  
 SCHEDULE OF ADJUSTMENTS  
 FOR THE PERIOD ENDING MAY 31, 2012

Receipt #	Docket #	Offense Description	Off.Date	CCC	CCF	CHS	CHSIP	CMIT	CO	CONST4	CRF	CSS	CVCA	DPS	FA	IDF	JCD	JCTF	JSF	ITF	MVF	SJFS	SJFS	SO	STF	TFC	TP	WF	FPREC42	Total	
0019875142	JP01-08-487	EXPIRED MOTOR VEHICL	8/11/2001	17	3				152.75				15	5	5		0.25	2	2		2			5	3	25		50	280		
0019876142AD	JP01-08-486	NO LIABILITY INSURAN	8/11/2001	17	3				272.75				15	5	5		0.25	2	2		2			5	3	25		50	397		
<b>Due to type of offense, CRF should not have been assessed.</b>																															
0019896142	JP02-10-609	NO SAFETY BELT	10/17/2002	17	3			0.5	25	25			15	5	5		0.5	2	4		2							50	157		
<b>CRF should not have been assessed. Also, fine can not exceed \$50.</b>																															
0019867142	JP02-12-301	NO SAFETY BELT	11/29/2002	17	3			0.5	49	49			15	5	5		0.5	2	4		2							50	205		
<b>LTF needs to be assessed.</b>																															
0019910142	JP07-11-1466	SPEEDING (EXCEED PRI	11/20/2007						48																					48	
<b>WF fee code should not have been assessed. To which Law Enforcement Agency does it belong to?</b>																															
0019897142	JP07-08-908	SPEEDING (EXCEED PRI	7/17/2007	20.53	1.54	0.51								2.57				2.06	2.06	1.03			0.3	1.74	15.4	1.54	12.82	25.65	87.75		
<b>As of September 28, 2011, CSS should no longer be assessed.</b>																															
0019906142	JP12-01-035	UNRESTRAINED CHILD	1/10/2012	40	3	1			12.5	5	12.5	0.15						4	4	2	0.1	0.6	5.4	30	3			125.25			
<b>STF and TFC should not have been assessed.</b>																															
0019905142	JP12-05-009	COCKFIGHTING-ATTENDS	4/24/2012	40	3	1			400									4	4	2	0.6	5.4	5	30	3			500			

**Bond List for Pct 4 Pl 2 as of May 31, 2012:**

**2011**

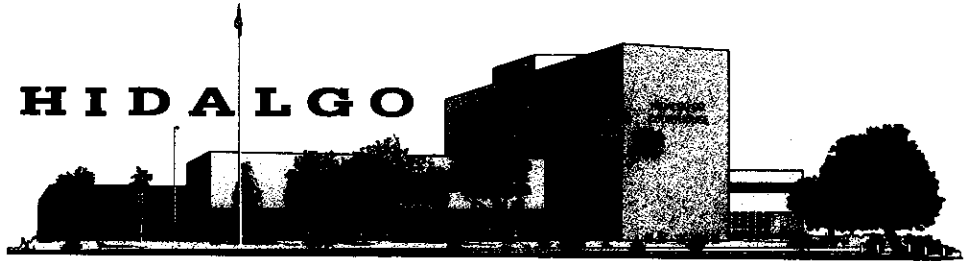
<b>Receipt Date</b>	<b>Docket #</b>	<b>Bond Amount</b>
11/10/2011	JP11-11-037	\$ 167.00
11/10/2011	JP11-11-036	\$ 167.00
11/10/2011	JP08-01-793	\$ 350.00
11/30/2011	JP11-11-118	\$ 167.00
		<u>\$ 851.00</u>

**2012**

<b>Receipt Date</b>	<b>Docket #</b>	<b>Bond Amount</b>
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
		<u>\$ 781.00</u>
	<b>TOTAL</b>	<u><u>\$ 1,632.00</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](http://www.co.hidalgo.tx.us/auditor)



EDINBURG, TEXAS 78539

June 27, 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 May 2012

Dear Judge Jackson:

We 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 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 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 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, 92<sup>ND</sup> D.C.

RODOLFO DELGADO  
JUDGE, 93<sup>RD</sup> D.C.

J. R. "BOBBY" FLORES  
JUDGE, 139<sup>TH</sup> D.C.

ROSE GUERRA REYNA  
JUDGE, 204<sup>TH</sup> D.C.

JUAN R. PARTIDA  
JUDGE, 275<sup>TH</sup> D.C.

MARIO E. RAMIREZ, JR.  
JUDGE, 332<sup>ND</sup> D.C.

NOE GONZALEZ  
JUDGE, 370<sup>TH</sup> D.C.  
OVERBEER

LETICIA LOPEZ  
JUDGE, 389<sup>TH</sup> D.C.

AIDA SALINAS FLORES  
JUDGE, 398<sup>TH</sup> D.C.

ISRAEL RAMON, JR.  
JUDGE, 430<sup>TH</sup> D.C.

JESSE CONTRERAS  
JUDGE, 440<sup>TH</sup> 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 May 2012 were \$17,853.01. 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 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 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 1 cash bond posted by defendant who failed to appear before the Justice of the Peace was not forfeited (liquidated) by the 10<sup>th</sup> workday following the date of their release from jail. The bond was received on November 10, 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 10<sup>th</sup> 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 10<sup>th</sup> 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.  
JUDGE, 92<sup>ND</sup> D.C.

RODOLFO DELGADO  
JUDGE, 93<sup>RD</sup> D.C.

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JUDGE, 275<sup>TH</sup> D.C.

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OVERSEER

LETICIA LOPEZ  
JUDGE, 388<sup>TH</sup> D.C.

AIDA SALINAS FLORES  
JUDGE, 398<sup>TH</sup> D.C.

ISRAEL RAMON, JR.  
JUDGE, 430<sup>TH</sup> D.C.

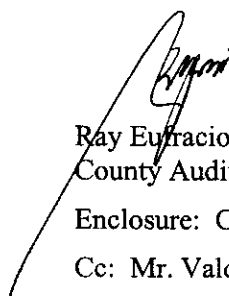
JESSE CONTRERAS  
JUDGE, 449<sup>TH</sup> D.C.

**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 10<sup>th</sup> workday following the date of their release from jail.

Please provide written management response to the observations noted above by July 6, 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 Eufrazio, 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**

RICARDO P. RODRIGUEZ, JR.  
JUDGE, 82<sup>ND</sup> D.C.

RODOLFO DELGADO  
JUDGE, 83<sup>RD</sup> D.C.

J. R. "BOBBY" FLORES  
JUDGE, 139<sup>TH</sup> D.C.

ROSE GUERRA REYNA  
JUDGE, 208<sup>TH</sup> D.C.

JUAN R. PARTIDA  
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JUDGE, 430<sup>TH</sup> D.C.

JESSE CONTRERAS  
JUDGE, 449<sup>TH</sup> D.C.

**JUSTICE OF THE PEACE  
MONTHLY FINES AND FEES COLLECTED  
FOR THE MONTH OF: May-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>72109151</u> THRU <u>72230151-72272151</u>	\$ <u>17,853.01</u>
	(Control #s) <u>2378155</u> THRU <u>2378277 2370325</u>	<i>X10-K</i>
Sheriff's "D" Report	(Receipt #s) _____ THRU _____	
	(Control #s) _____ THRU _____	
LESS: DUE AS REFUNDS		\$ _____
Overpayment		
COST ON DEPOSIT		<u>334.00-</u> <i>X7 v</i>
ADD: COST ON DEPOSIT LIQUIDATED		<u>668.00</u> <del>(334.00)</del> <i>X1 v</i>
AMOUNT OWED TO COUNTY (Should Match Amt in Part III)		\$ <u>18187.01</u>
		<del>17,519.01</del> <i>X3, X11</i>
Less: Total amount of remittances to County Treasurer (From Part II)		<u>18481.01</u>
Total funds due to County Treasurer (Overtransfer Made to Co Treas.)		\$ <u>17,853.01</u> <i>✓</i>
		<del>(294.00)</del> <del>(334.00)</del> <i>X4-a ✓</i>

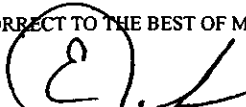
**Part II: REMITTANCES MADE TO THE COUNTY TREASURER**

DESCRIPTION	AMOUNT	RECEIPT NO.
Total Collections for the Month (See Schedule of Receipts & Deposits)	\$ 17,853.01 <i>B1 v</i>	
Add: Previous Month's Bond Overtransfer	<u>628.00</u>	
Add: HCSO Monthly "D" Collections Report	\$0.00 <i>X9 v</i>	
	<u>18481.01</u>	
	\$ <u>17,853.01</u>	

PREPARED BY: Yvonne Ybarra

DATE: 06/05/2012

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

  
 JUSTICE OF THE PEACE  
 DATE: 06/05/12

**RECEIVED**

JUN 7 2012

HIDALGO COUNTY  
AUDITOR'S OFFICE

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

AUDITED BY: THE HIDALGO COUNTY AUDITOR'S OFFICE  
DATE: 6-20-12  
REVISED: 2/10

*X2*



JUSTICE OF THE PEACE ESPERIDION JACKSON  
 SCHEDULE OF ADJUSTMENTS  
 FOR THE PERIOD ENDING MAY 31, 2012

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

Receipt #	Docket #...	Offense Description	Off.Date	..CCC	..CHS	..CHSJP	..CO	..CRF	..CSS	..DPS	..DTOREF	..IDF	....JCTF	..JSF	..LTF	..MVF	..SIFC	..SIFS	..STF	..TFC	..TP	CONST.5	..Total
007225J51	06-84128-TR	NO SAFETY BELT	1/16/2005	40	3		59			5			4		2				30	3			146

LTF needs to be assessed.

007222J51	10-98801-TR	SPEEDING (EXCEED PRI	12/31/2009				51															50	101
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MVF needs to be assessed.

007222J51	10-99163-TR	SPEEDING (EXCEED PRI	1/27/2010	40	3	1				5		2	4	4	2		0.6	5.4	30	3			100
007224J51	10-99046-TR	SPEEDING (EXCEED PRI	1/29/2010	40	3	1	39			5		2	4	4	2		0.6	5.4	30	3			139

Due to type of offense, CSS should not have been assessed.

007222J51	12-106135-TR	CHILD<18 NOT RESTRAI	3/4/2012	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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Was reason for REFUND entered into the Events on AbleTerm?

007225J51	12-105621-TR	SAFETY SEAT CHILD PA	12/23/2011	2.39	0.18	0.06	12.5	12.5		0.29	0.15	0.12	0.24	0.24	0.52		0.04	0.33	1.78	0.17	1.49		33
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**Bond List for Pct 5 Pl 1 as of May 31, 2012:**

**2011**

**Receipt Date**

11/10/2011

**Docket #**

EJ11-51303

**Bond Amount**

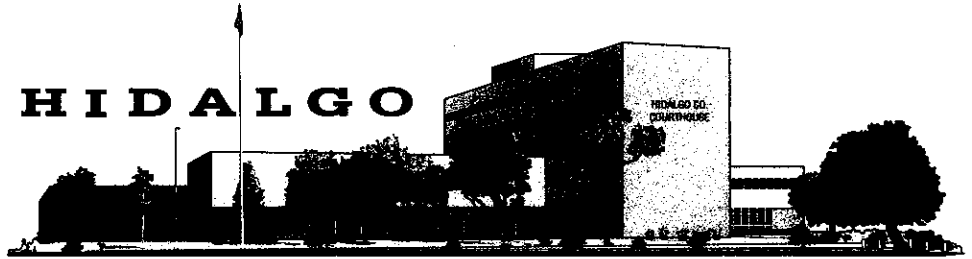
\$ 127.00

TOTAL

\$ 127.00

# 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](http://www.co.hidalgo.tx.us/auditor)



EDINBURG, TEXAS 78539

June 27, 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 May 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 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 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, 92<sup>ND</sup> D.C.

RODOLFO DELGADO  
JUDGE, 93<sup>RD</sup> D.C.

J. R. "BOBBY" FLORES  
JUDGE, 139<sup>TH</sup> D.C.

ROSE GUERRA REYNA  
JUDGE, 206<sup>TH</sup> D.C.

JUAN R. PARTIDA  
JUDGE, 275<sup>TH</sup> D.C.

MARIO E. RAMIREZ, JR.  
JUDGE, 332<sup>ND</sup> D.C.

NOE GONZALEZ  
JUDGE, 370<sup>TH</sup> D.C.  
OVERSEER

LETICIA LOPEZ  
JUDGE, 389<sup>TH</sup> D.C.

AIDA SALINAS FLORES  
JUDGE, 398<sup>TH</sup> D.C.

ISRAEL RAMON, JR.  
JUDGE, 430<sup>TH</sup> D.C.

JESSE CONTRERAS  
JUDGE, 448<sup>TH</sup> D.C.

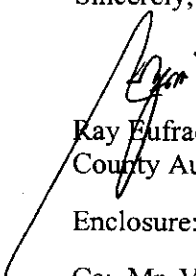
- Verified that the collections per the *Monthly Fees Report* agreed to total receipts issued and the deposits made with the County Treasurer.
- Reviewed the submittal dates of the *Monthly Fees Report* to the County Auditor's Office to determine if the reports had been received in a timely manner.
-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

**Conclusion:**

Total collections for the month of May 2012 were \$730.00. 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, 92<sup>ND</sup> D.C.

RODOLFO DELGADO  
JUDGE, 93<sup>RD</sup> D.C.

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ADA SALINAS FLORES  
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ISRAEL RAMON, JR.  
JUDGE, 430<sup>TH</sup> D.C.

JESSE CONTRERAS  
JUDGE, 449<sup>TH</sup> D.C.

# Constable Celestino A la Jr. Monthly Report

For the Month Ending May 2012 *POC*

Date	Plaintiff	Defendant	Receipt #	Cause #	Type of Service	In/Out County	Court	Treasurer #	Amount Due
Tuesday, May 01, 2012	Anthony Barrera Yardart landscapin & Sprinklers	Juan Aguirre Aguirre Brothers Nursery-belonged to R-5	010556-1	4856	Small Claims	Out of County	Justice Clerk	155623	\$70.00
Tuesday, May 01, 2012	State of Texas	Cynthia P. Lopez	010557-1	T02-15238GS	Warrant Fee	In County	Justice Clerk	155623	\$50.00
Thursday, May 10, 2012	The State of Texas	Laura Moreno	010558-1	FTA-1728151-11	Warrant Fee	In County	Justice Clerk	155807	\$50.00
Thursday, May 10, 2012	The State of Texas	Laura Moreno	010558-1	06-83674-TR	Warrant Fee	In County	Justice Clerk	155807	\$50.00
Wednesday, May 16, 2012	Texas Final Judgement	Sacramento De Hoyos	010559-1	DC-12-105	Citation	Out of County	District Clerk	156000	\$70.00
Wednesday, May 16, 2012	Texas Final Judgement	Hugo De Hoyos	010559-1	DC-12-105	Citation	Out of County	District Clerk	156000	\$70.00
Wednesday, May 23, 2012	Gonzalez Furniture Co. Inc.	Juan Antonio Martinez	010560-1	C-0834-12-21	Small Claims	In County	Justice Clerk	156103	\$70.00
Wednesday, May 30, 2012	Colonial Pacific Lessing Corporation	Ida Diedrich	010561-1	1:10-CV-00284	Writ of Execution	Out of County	District Clerk	156282	\$200.00
Thursday, May 31, 2012	Harold Bartmess et al.	Ronald E. Nelson	010562-1	C-3029-11	Levy, Deed, and Notn	County	District Clerk	156282	\$100.00

*POC*  
\$730.00

Grand Total

HIDALGO COUNTY AUDITOR'S OFFICE

APPROVED BY: *[Signature]*

DATE: 6/21/12 *6/25/12*

Tuesday, June 05, 2012



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

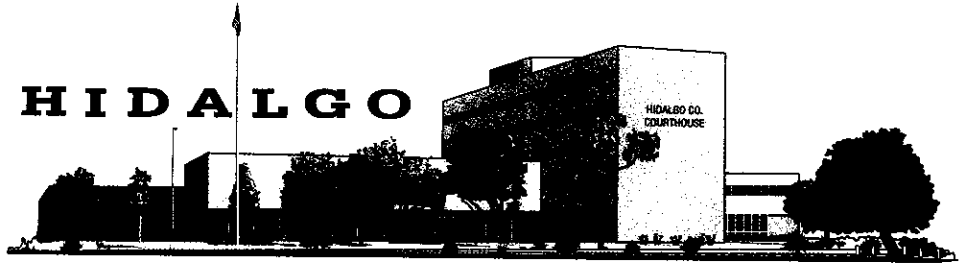
Prepared by: *[Signature]*  
Chief Deputy



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  
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WEBSITE: [www.co.hidalgo.tx.us/auditor](http://www.co.hidalgo.tx.us/auditor)



EDINBURG, TEXAS 78539

June 27, 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 May 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 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 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 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, 92<sup>ND</sup> D.C.

RODOLFO DELGADO  
JUDGE, 93<sup>RD</sup> D.C.

J. R. "BOBBY" FLORES  
JUDGE, 139<sup>TH</sup> D.C.

ROSE GUERRA REYNA  
JUDGE, 206<sup>TH</sup> D.C.

JUAN R. PARTIDA  
JUDGE, 275<sup>TH</sup> D.C.

MARIO E. RAMIREZ, JR.  
JUDGE, 332<sup>ND</sup> D.C.

NOE GONZALEZ  
JUDGE, 370<sup>TH</sup> D.C.  
OVERSEER

LETICIA LOPEZ  
JUDGE, 388<sup>TH</sup> D.C.

AIDA SALINAS FLORES  
JUDGE, 398<sup>TH</sup> D.C.

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JUDGE, 430<sup>TH</sup> D.C.

JESSE CONTRERAS  
JUDGE, 449<sup>TH</sup> D.C.

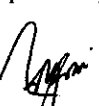
- Reviewed the submittal dates of the *Monthly Fees Report* to the County Auditor's Office to determine if the reports had been received in a timely manner.
- Reviewed receipts, *Weekly Remittance Reports* and *Monthly Fees Report* to verify proper completion.

**Conclusion:**

Total collections for the month of May 2012 were \$3,680.00. 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, 92<sup>ND</sup> D.C.

RODOLFO DELGADO  
JUDGE, 93<sup>RD</sup> D.C.

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NOE GONZALEZ  
JUDGE, 376<sup>TH</sup> D.C.  
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LETICIA LOPEZ  
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JUDGE, 398<sup>TH</sup> D.C.

ISRAEL RAMON, JR.  
JUDGE, 430<sup>TH</sup> D.C.

JESSE CONTRERAS  
JUDGE, 445<sup>TH</sup> D.C.

CONSTABLE, PCT. 3 LARRY GALLARDO MONTHLY REPORT RECEIVED BY

For the Month Ending MAY COUNTY AUDITOR

*ppc*

DATE	PLAINTIFF'S NAME	DEFENDANT'S NAME	RECEIPT NUMBER	CAUSE NUMBER	TYPE OF SERVICE				AMOUNTS DUE TO COUNTY
					OUT OF COUNTY	IN-COUNTY (IC)	OC	IC	
5/2/2012	HIDALGO COUNTY, ET AL	PAKEDI LLC ET AL	9863	T-1789-11-J	TAX WARRANT	X			155547 \$
5/2/2012	HIDALGO COUNTY, ET AL	DEL VALLE GRAND TURISMO	9864	T-2031-11-D	TAX WARRANT	X			155547 \$
5/16/2012	HIDALGO COUNTY, ET AL	SASCON, INC.	9865	T-0876-12-E	TAX WARRANT	X			156328 \$
5/18/2012	HIDALGO COUNTY, ET AL	<del>Surgalce Development LLC</del> MANUELA GONZALEZ	9866	T-0725-12-E	TAX WARRANT	X			156328 \$
5/16/2012	HIDALGO COUNTY, ET AL	JACKSON AVENUE HOSPITALITY	9867	T-1879-11-F	TAX WARRANT	X			156328 \$
5/16/2012	HIDALGO COUNTY, ET AL	LOS ALAMOS IMAGING CENTER LP	9868	T-2032-11-C	TAX WARRANT	X			156328 \$
5/16/2012	HIDALGO COUNTY, ET AL	RICARDO PORTILLO	9869	T-0940-12-B	TAX WARRANT	X			156328 \$
5/16/2012	CITY OF MCALLEN & STC, ET AL	MCALLEN SHEET METAL, INC.	9870	T-1174-12-A	TAX WARRANT	X			156328 \$
5/16/2012	LJUSD, CITY OF PALMVIEW, & STC	BUGGY WASH CAR WASH	9871	T-0360-12-F	TAX WARRANT	X			156328 \$
5/16/2012	PSJA ISD ET AL	SOUTH TEXAS HEALTH CARE	9872	T-1618-11-I	TAX WARRANT	X			156328 \$
5/18/2012	HIDALGO COUNTY, ET AL	MANUELA GONZALEZ	9873	T-1285-12-C	TAX WARRANT	X			156329 \$
5/24/2012	HIDALGO COUNTY, ET AL	MAILBOX DEPOT	9874	T-1617-11-I	TAX WARRANT	X			156401 \$
5/24/2012	INTER NATIONAL BANK	YUNES DEVELOPMENT LP	9875	CL-11-2628-B-1	TAX WARRANT W/DE	X			156401 \$
5/24/2012	GONZALEZ FURNITURE	JUAN JOSE MARTINEZ	9876	C-0833-12-21	CITATION	X	X		70.00
5/24/2012	HIDALGO COUNTY, ET AL	ORLANDO CRUZ, JR.	9877	T-1437-12-B	TAX WARRANT	X			156401 \$
<i>Page Total</i>									\$ 2,870.00
<i>Grand Total</i>									\$ 2,870.00



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

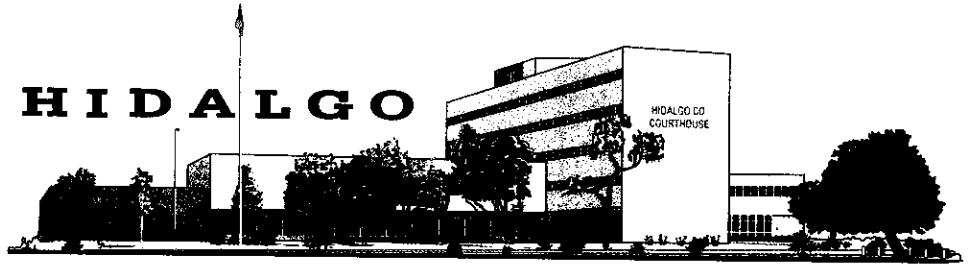
*Aracelis*  
Constable, Precinct 6

Prepared by *R. V. P.*



# 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](http://www.co.hidalgo.tx.us/auditor)



EDINBURG, TEXAS 78539

July 18, 2012

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

Re: May 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 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 *Environmental Health Division Monthly Fees Report* for the month of May 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 May were \$26,765.00. Based on the results of our review, we have concluded that fees collected were generally properly accounted and reported. However, we noted that the system of internal controls for the collection and safeguarding of cash requires improvement as noted in the following observation.

**HIDALGO COUNTY DISTRICT JUDGES**

RICARDO P. RODRIGUEZ, JR.  
JUDGE, 52<sup>ND</sup> D.C.

RODOLFO DELGADO  
JUDGE, 93<sup>RD</sup> D.C.

J. R. "BOBBY" FLORES  
JUDGE, 138<sup>TH</sup> D.C.

ROSE GUERRA REYNA  
JUDGE, 206<sup>TH</sup> D.C.

JUAN R. PARTIDA  
JUDGE, 275<sup>TH</sup> D.C.

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JUDGE, 370<sup>TH</sup> D.C.  
OVERSEER

LETICIA LOPEZ  
JUDGE, 389<sup>TH</sup> D.C.

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JUDGE, 398<sup>TH</sup> D.C.

ISRAEL RAMON, JR.  
JUDGE, 436<sup>TH</sup> D.C.

JESSE CONTRERAS  
JUDGE, 448<sup>TH</sup> D.C.

**Observation No. 1:**

We noted during our review that receipt numbers 60875 and 60927 were not properly voided. The two receipts were missing the supervisor's signature of approval.

The County Auditor's Office requires that approval of a void receipt be obtained prior to voiding a receipt. Approval of void receipts should be limited to supervisors. The supervisor should ensure the original and all copies of the void receipt contain on the face of the receipt the word "void", an explanation for the void, the date receipt was voided, and the supervisor's signature of approval. In addition, the supervisor should ensure that the original and all other copies of the voided receipt are securely attached together.

Formal monitoring procedures have not been implemented to ensure that receipts are properly voided. This may result in the loss of County funds.


**Recommendation:**

Management should develop and implement formal monitoring procedures to ensure that receipts are properly voided. At a minimum, the procedures noted above should be implemented.

Please provide a written management response to the observation noted above by July 27, 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, Arcy B. Duran, CPA, Director of Audit, at ext. 4645, or me at ext. 4604.

Respectfully,



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

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**HIDALGO COUNTY DISTRICT JUDGES**

RICARDO P. RODRIGUEZ, JR.  
JUDGE, 92<sup>ND</sup> D.C.

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JUDGE, 430<sup>TH</sup> D.C.

JESSE CONTRERAS  
JUDGE, 448<sup>TH</sup> D.C.

**HIDALGO COUNTY HEALTH DEPARTMENT  
ENVIRONMENTAL HEALTH DIVISION  
MONTHLY FEES REPORT  
FOR THE MONTH OF: MAY 2012**

PBC

**Part I: RECAP OF COLLECTIONS**

**A. TOTAL CASH COLLECTED**

**1. ON-SITE SEWAGE DISPOSAL INSPECTION PERMIT FEES**

**a. INSTALLATION PERMIT FEE**

1. EDINBURG	<u>\$2,380.00</u>	X13 ✓
2. MISSION	<u>\$935.00</u>	X14 ✓
3. WESLACO	<u>\$3,740.00</u>	X15 ✓

\$7,055.00 X7x

**b. FINAL INSPECTION PERMIT FEE**

1. EDINBURG	<u>\$1,680.00</u>	X13 ✓
2. MISSION	<u>\$660.00</u>	X14 ✓
3. WESLACO	<u>\$2,640.00</u>	X15 ✓

\$4,980.00 X10\*

**2. RESTAURANT PERMIT FEES**

10,200.00  
\$10,775.00 X12 ✓

**3. FOOD HANDLER'S CERTIFICATE FEES**

4,530.00  
\$4,360.00 X10 ✓

**4. MOBILE UNIT DECAL FEES**

\$-

26765.00 ~~227,170.00~~ ✓  
X4, X5, X8  
X9, X11

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

**\$27,170.00**

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

Name of Fee Collected	Fee Amt.	Statute Ref.	# Issued	GL Account Number	Amount Collected
<b>LOCAL FEES</b>					
Installation Permit Fee	\$75	HSC § 366.001 (A)	83 X7 ✓	1100-345-21-340-000-0-000	<u>\$6,225.00</u> X7, X8 ✓
Final Inspection Permit Fee	\$60	HSC § 366.001 (A)	83 X10 ✓	1100-345-25-340-000-0-000	<u>\$4,980.00</u> X10, X11 ✓
Restaurant Inspection Fee	\$100, \$50, \$25	HSC § 437.012	201 232 X3 ✓	1100-345-22-340-000-0-000	<u>19,200.00</u> <u>\$10,775.00</u> X8, X9, X4 ✓
Food Handler's Certificate Fee	\$10	HSC § 438.047	43 436 X3 ✓	1100-345-23-340-001-0-000	<u>4,530.00</u> <u>\$4,360.00</u> X5 ✓
Mobile Unit Decal Fee	\$5	HSC § 121.006 (a)	0	1100-345-24-340-000-0-000	<u>\$-</u>

**STATE FEES**

TCEQ Waste Water Fee	\$10	HSC § 367.010	83 X7 ✓	1100-207-20-000-002-0-000	<u>\$830.00</u> X7, X9 ✓
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**TOTAL AMOUNT DUE TO THE COUNTY TREASURER:**

26765.00  
\$27,170.00

variance should => "0"

X4, X5, X8, X9, X11

  
PREPARED BY

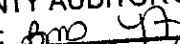
6-5-12  
DATE

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

6/6/12  
DATE

  
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:   
DATE: 6/27/12 6/29/12

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](http://www.co.hidalgo.tx.us/auditor)



EDINBURG, TEXAS 78539

June 27, 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 May 2012

Dear Mr. Martinez:

We conducted a limited scope review of the *Monthly 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 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 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 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.

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#### HIDALGO COUNTY DISTRICT JUDGES

RICARDO P. RODRIGUEZ, JR.  
JUDGE, 92<sup>ND</sup> D.C.

RODOLFO DELOADO  
JUDGE, 93<sup>RD</sup> D.C.

J. R. "BOBBY" FLORES  
JUDGE, 139<sup>TH</sup> D.C.

ROSE GUERRA REYNA  
JUDGE, 206<sup>TH</sup> D.C.

JUAN R. PARTIDA  
JUDGE, 275<sup>TH</sup> D.C.

MARIO E. RAMIREZ, JR.  
JUDGE, 332<sup>ND</sup> D.C.

NOE GONZALEZ  
JUDGE, 370<sup>TH</sup> D.C.  
OVERSEER

LETICIA LOPEZ  
JUDGE, 389<sup>TH</sup> D.C.

IDA SALINAS FLORES  
JUDGE, 398<sup>TH</sup> D.C.

ISRAEL RAMON, JR.  
JUDGE, 430<sup>TH</sup> D.C.

JESSE CONTRERAS  
JUDGE, 448<sup>TH</sup> 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 May 2012 were \$10,760.00. 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 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

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**HIDALGO COUNTY DISTRICT JUDGES**

RICARDO P. RODRIGUEZ, JR. JUDGE, 92 <sup>ND</sup> D.C.	RODOLFO DELGADO JUDGE, 93 <sup>RD</sup> D.C.	J. R. "BOBBY" FLORES JUDGE, 138 <sup>TH</sup> D.C.	ROSE GUERRA REYNA JUDGE, 206 <sup>TH</sup> D.C.	JUAN R. PARTIDA JUDGE, 275 <sup>TH</sup> D.C.	MARIO E. RAMIREZ, JR. JUDGE, 332 <sup>ND</sup> D.C.	NOE GONZALEZ JUDGE, 370 <sup>TH</sup> D.C. OVERSEER	LETICIA LOPEZ JUDGE, 389 <sup>TH</sup> D.C.	AIDA SALINAS FLORES JUDGE, 398 <sup>TH</sup> D.C.	ISRAEL RAMON, JR. JUDGE, 438 <sup>TH</sup> D.C.	JESSE CONTRERAS JUDGE, 448 <sup>TH</sup> D.C.
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**HIDALGO COUNTY FIRE MARSHAL MONTHLY REPORT  
FOR THE MONTH OF MAY 2012**

*pbc*

DATE	APPLICANT NAME	RECEIPT NUMBER	Cash	Check	MO	TYPE OF SERVICE	TREASURER RECEIPT	AMOUNTS DUE TO COUNTY
5/2/2012	Humberto Escobedo	5716	X			Business Occupy	155546	\$50.00
5/2/2012	Sandra Gonzalez	5717		X		Business Occupy	155546	\$50.00
5/2/2012	Olga Lopez	5718	X			Building Permit	155546	\$200.00
5/2/2012	Concepcion Alvarez	5719	X			Business Occupy	155546	\$50.00
5/2/2012	Roberto Urrutia	5720	X			Business Occupy	155546	\$50.00
5/2/2012	Juan Rostro	5721	X			Business Occupy	155546	\$50.00
5/2/2012	Miguel Lopez Vasquez	5722	X			Building Permit	155546	\$200.00
5/2/2012	Julio Diaz	5723		X		Building Permit	155546	\$200.00
5/2/2012	Maria T. Soleido	5724	X			Business Occupy	155546	\$50.00
5/2/2012	Maria Blas	5725	X			Foster Home	155546	\$50.00
5/2/2012	Cristina Campos	5726		X		Day Care	155546	\$50.00
5/2/2012	Melissa E. Villarreal	5727	X			Business Occupy	155546	\$50.00
5/2/2012	Eduardo DeLeon	5728	X			Building Permit	155546	\$200.00
5/2/2012	Melissa E. Villarreal	5729	X			Business Occupy	155546	\$50.00
5/2/2012	Melissa E. Villarreal	5730	X			Business Occupy	155546	\$50.00
5/2/2012	Melissa E. Villarreal	5731	X			Business Occupy	155546	\$50.00
5/2/2012	Norma L. Cervantes	5732	X			Day Care	155546	\$50.00
5/2/2012	Gilbert Fonseca, Jr.	5733	X	X		Business Occupy	155546	\$50.00
5/2/2012	Belinda Cedillo	5734	X			Business Occupy	155546	\$50.00
5/2/2012	Mando Garza	5735	X			Business Occupy	155546	\$50.00
5/2/2012	Octavio Quinoga	5736	X			Business Occupy	155546	\$50.00
5/2/2012	Maria C. Mercado	5737	X			Business Occupy	155546	\$50.00
5/2/2012	Gloria Rodriguez	5738	X			Building Permit	155546	\$200.00
5/2/2012	Ruben Ortiz, Jr.	5739	X			Business Occupy	155546	\$50.00
5/2/2012	Martin Strubberg	5740		X		Building Permit	155546	\$200.00
5/2/2012	Hector Lopez	5741	X			Business Occupy	155546	\$50.00
5/2/2012	Roberto Trevino	5742	X			Building Permit	155546	\$200.00
5/2/2012	Arandeep Singh Tiwana	5743	X			Business Occupy	155546	\$50.00
5/2/2012	Erika Rendon Mancias	5744	X			Business Occupy	155546	\$50.00
5/2/2012	Margarito Lara	5745	X			Business Occupy	155546	\$50.00
5/2/2012	Allen Roy	5746		X		Business Occupy	155546	\$50.00
5/2/2012	Joel E. Garza	5747	X			Business Occupy	155546	\$50.00
5/2/2012	Petra Mancias	5748	X			Business Occupy	155546	\$50.00
5/7/2012	Rodolfo Vasquez	5749	X			Business Occupy	155726	\$50.00
5/9/2012	Santos & Michelle Maldonado	5750	X			Building Permit	155725	\$200.00
5/9/2012	Isabel Suarez	5751	X			Business Occupy	155725	\$50.00
5/9/2012	Eduardo DeLeon	5752	X			Building Permit	155725	\$200.00
5/9/2012	Geronimo Ayaly	5753	X			Business Occupy	155725	\$50.00

	5/9/2012	Isi Haydee Lopez	A	5754	X	A		Business Occupy	A	155725	A	\$50.00
	5/9/2012	Antonio L. Cavazos	A	5755	X	A		Business Occupy	A	155725	A	\$50.00
	5/9/2012	Rogelio M. Gonzalez	A	5756	X	A		Business Occupy	A	155725	A	\$50.00
	5/9/2012	Kristian Jimenez	A	5757	X	A		Business Occupy	A	155725	A	\$50.00
	5/9/2012	Daniel Flores	A	5758			X	Day Care	A	155725	A	\$50.00
	5/9/2012	Santiago Maza	A	5759	X	A		Business Occupy	A	155725	A	\$50.00
	5/9/2012	Miriam Rodriguez & Aneth Rivera	A	5760	X	A		Business Occupy	A	155725	A	\$50.00
	5/9/2012	Republic Allied Waste	A	5761			X	Building Permit	A	155725	A	\$3,240.00
(47)	5/9/2012	Mirtha Canales	A	5762	X	A		Business Occupy	A	155725	A	\$50.00
	5/9/2012	Mirtha Canales	A	5763	X	A		Business Occupy	A	155725	A	\$50.00
	5/9/2012	Jesus Gutierrez	A	5764	X	A		Building Permit	A	155725	A	\$200.00
	5/9/2012	Lucero Vicencio	A	5765	X	A		Business Occupy	A	155725	A	\$50.00
	5/9/2012	Arturo Garcia	A	5766			X	Foster Home	A	155725	A	\$50.00
	5/11/2012	Tomas Garces	A	5767			X	Fire Alarm System	A	155899	A	\$100.00
	5/16/2012	Elizabeth Martinez	A	5768	X	A		Business Occupy	A	155942	A	\$50.00
	5/16/2012	Ofelia M. Moreno	A	5769			X	Business Occupy	A	155942	A	\$50.00
(55)	5/16/2012	Francisco I. Ruiz	A	5770	X	A		Building Permit	A	155942	A	\$200.00
	5/16/2012	Rafael Cardenas	A	5771	X	A		Day Care	A	155942	A	\$50.00
	5/16/2012	Protech Security	A	5772			X	Fire Alarm System	A	155942	A	\$100.00
(58)	5/16/2012	Lynn Marie Edler	A	5773			X	Foster Home	A	155942	A	\$50.00
	5/16/2012	Martin Pena II	A	5774	X	A		Business Occupy	A	155942	A	\$50.00
	5/16/2012	Concepcion Garcia	A	5775	X	A		Business Occupy	A	155942	A	\$50.00
	5/16/2012	Carlos Lee	A	5776			X	Business Occupy	A	155942	A	\$50.00
	5/16/2012	Felipe Vega	A	5777	X	A		Business Occupy	A	155942	A	\$50.00
	5/16/2012	Herminio Gonzalez	A	5778	X	A		Business Occupy	A	155942	A	\$50.00
	5/18/2012	Marc Lamara	A	5779			X	Business Occupy	A	156011	A	\$50.00
	5/22/2012	Anna Contreras	A	5780	X	A		Business Occupy	A	156117	A	\$50.00
	5/23/2012	Miguel Cantu	A	5781	X	A		Business Occupy	A	156116	A	\$50.00
	5/23/2012	Olga Villarreal	A	5782	X	A		Business Occupy	A	156116	A	\$50.00
	5/23/2012	Cleofas Solis	A	5783	X	A		Building Permit	A	156116	A	\$200.00
	5/23/2012	Victor Bazan	A	5784	X	A		Business Occupy	A	156116	A	\$50.00
(63)	5/23/2012	Rosa I. Rocha	A	5785	X	A		Business Occupy	A	156116	A	\$50.00
	5/23/2012	Maria Garza	A	5786	X	A		Business Occupy	A	156116	A	\$50.00
	5/23/2012	Luis A Suarez	A	5787	X	A		Foster Home	A	156116	A	\$50.00
	5/23/2012	Alejandra de la Garza	A	5788	X	A		Business Occupy	A	156116	A	\$50.00
(74)	5/23/2012	Abel Martinez	A	5789			X	Business Occupy	A	156116	A	\$50.00
(75)	5/23/2012	Guadalupe Martinez	A	5790	X	A		Business Occupy	A	156116	A	\$50.00
	5/23/2012	Jose A. Gonzalez	A	5791	X	A		Building Permit	A	156116	A	\$200.00
	5/23/2012	Juan y Maria Hernandez	A	5792	X	A		Building Permit	A	156116	A	\$200.00
	5/23/2012	Mauricio Atilano	A	5793	X	A		Building Permit	A	156116	A	\$200.00
	5/23/2012	Maricela H. Hernandez	A	5794			X	Building Permit	A	156116	A	\$200.00

Xk

5/23/2012	Jessica M. Tristan	5795	X		Business Occupy	156116	\$50.00
5/23/2012	Candy Leal	5796		X	Day Care	156116	\$50.00
5/23/2012	David Lopez	5797		X	Building Permit	156116	\$200.00
5/23/2012	San Juana Salamanca	5798	X		Business Occupy	156116	\$50.00
5/25/2012	Jose Vallarreal (Cortica Engineerin	5799		X	Building Permit	156208	\$200.00
5/30/2012	Pamela Gwin	5800		X	Business Occupy	156264	\$50.00
5/30/2012	Hector Hernandez	5801	X		Business Occupy	156264	\$50.00
5/30/2012	Ruperto Segura, Jr.	5802		X	Business Occupy	156264	\$50.00
5/30/2012	Guillermina Rodriguez	5803	X		Business Occupy	156264	\$50.00
5/30/2012	Juana Coronado	5804	X		Business Occupy	156264	\$50.00
5/30/2012	Maria Saenz	5805		X	Day Care	156264	\$50.00
5/30/2012	Alma Perez	5806	X		Business Occupy	156264	\$50.00
5/30/2012	Nino Codina	5807	X		Smoke Control Sys	156264	\$120.00
5/30/2012	Dora Rodriguez	5808	X		Business Occupy	156264	\$50.00
5/30/2012	Jorge Torres	5809	X		Business Occupy	156264	\$50.00
Page Total							\$10,760.00
Grand Total							\$10,760.00

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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: Juan Martinez  
 Fire Marshal  
 Date: 6/12/12

Prepared by: Yolanda Orozco  
 Administrative Assistant  
 Date: 6/11/12

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



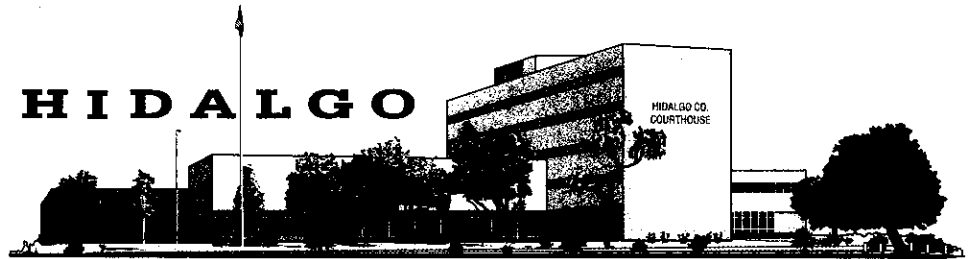
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 COUNTY AUDITOR  
 2012 JUN 13 PM 1 57

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

X16

# COUNTY of HIDALGO

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Hidalgo County Administration Building  
2808 South Business Highway 281  
Edinburg, Texas 78539-6243  
PHONE: (956) 318-2511  
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EDINBURG, TEXAS 78539

July 18, 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 June 2012

Dear Mr. Martinez:

We conducted a limited scope review of the *Monthly Report* and all supporting documentation for the month of June 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:

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### Methodology:

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- 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, 12<sup>TH</sup> D.C.

RODOLFO DELGADO  
JUDGE, 13<sup>TH</sup> D.C.

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JUDGE, 20<sup>TH</sup> D.C.

JUAN R. PARTIDA  
JUDGE, 27<sup>TH</sup> D.C.

MARIO E. RAMIREZ, JR.  
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JUDGE, 43<sup>RD</sup> D.C.

JESSE CONTRERAS  
JUDGE, 44<sup>TH</sup> D.C.

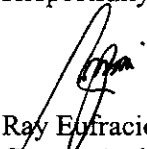
- Reviewed the submittal dates of the *Monthly Report* to the County Auditor's Office to determine if the reports had been received in a timely manner.
- Reviewed receipts, *Daily Remittance Reports*, and the *Monthly Report* to verify proper completion.

**Conclusion:**

Total collections for the month of June 2012 were \$7,693.88. 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.

Respectfully,



Ray Eofracio, 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, 82<sup>ND</sup> D.C.

RODOLFO DELGADO  
JUDGE, 83<sup>RD</sup> D.C.

J. R. "BOBBY" FLORES  
JUDGE, 139<sup>TH</sup> D.C.

ROSE GUERRA REYNA  
JUDGE, 206<sup>TH</sup> D.C.

JUAN R. PARTIDA  
JUDGE, 275<sup>TH</sup> D.C.

MARIO E. RAMIREZ, JR.  
JUDGE, 332<sup>ND</sup> D.C.

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JUDGE, 398<sup>TH</sup> D.C.

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JUDGE, 430<sup>TH</sup> D.C.

JESSE CONTRERAS  
JUDGE, 448<sup>TH</sup> D.C.

**HIDALGO COUNTY FIRE MARSHAL MONTHLY REPORT  
FOR THE MONTH OF JUNE 2012**

PDC

DATE	APPLICANT NAME	RECEIPT NUMBER	Cash	Check	MO	TYPE OF SERVICE	TREASURER RECEIPT	AMOUNTS DUE TO COUNTY
6/1/2012	Francisco Cortez	5810		X		Building Permit	156489	\$200.00
6/6/2012	Rosalva Revna	5811	X			Day Care	156552	\$50.00
6/6/2012	VOID	5812				VOID	156552	VOID
6/6/2012	Protech Security Systems	5813		X		Fire Alarm System	156552	\$100.00
6/6/2012	Ana L. Gonzalez	5814	X			Business Occupancy	156552	\$50.00
6/6/2012	Jimmy C. Espinosa	5815	X			Business Occupancy	156552	\$50.00
6/6/2012	Gabriela Mata	5816		X		Business Occupancy	156552	\$50.00
6/6/2012	Cynthia Gonzalez	5817	X			Business Occupancy	156552	\$50.00
6/6/2012	Jose Garcia Flores	5818	X			Business Occupancy	156552	\$50.00
6/6/2012	Pablo Rodriguez	5819	X			Business Occupancy	156552	\$50.00
6/6/2012	Edward J. Coogan	5820		X		Business Occupancy	156552	\$50.00
6/6/2012	Lupe Cantu	5821		X		Fixed Pipe System	156552	\$50.00
6/6/2012	Larry M. Helgeson <del>Lupe Cantu</del>	5822		X		Fire Alarm System	156552	\$100.00
6/6/2012	Arnoldo Ochoa	5823	X			Business Occupancy	156552	\$50.00
6/6/2012	Arnoldo Ochoa	5824	X			Building Permit	156552	\$200.00
6/6/2012	Melissa Flores	5825	X			Business Occupancy	156552	\$50.00
6/6/2012	Arcelia Garcia	5826	X			Business Occupancy	156552	\$50.00
6/6/2012	Jessica Veliz	5827		X		Business Occupancy	156552	\$50.00
6/12/2012	Bacilia Valdez	5828	X			Business Occupancy	156601	\$50.00
6/13/2012	Analilia U. Ortiz	5829	X			Business Occupancy	156652	\$50.00
6/13/2012	Elva Santos	5830	X			Business Occupancy	156652	\$50.00
6/13/2012	Nancy Rodriguez	5831	X			Business Occupancy	156652	\$50.00
6/13/2012	Ismael Guzman	5832		X		Building Permit	156652	\$200.00
6/13/2012	Reggie Osborne	5833		X		Bus. Occupancy Building Permit	156652	\$50.00
6/13/2012	Ibet Torres	5834	X			Business Occupancy	156652	\$50.00
6/13/2012	Elizabeth H. Flores	5835	X			Building Permit	156652	\$200.00
6/13/2012	Salvador Guerrero	5836	X			Building Permit	156652	\$200.00
6/13/2012	Maria C. Cantu	5837	X			Business Occupancy	156652	\$50.00
6/13/2012	Bull Dog First Safety	5838		X		Fire Protection Sys	156652	\$150.00
6/13/2012	Mari Lopez	5839	X			Business Occupancy	156652	\$50.00
6/13/2012	Cynthia Martinez	5840	X			Business Occupancy	156652	\$50.00
6/13/2012	Roberto Gutierrez	5841	X			Business Occupancy	156652	\$50.00
6/13/2012	Oscar Prieto	5842	X	X		Building Permit	156652	\$200.00
6/13/2012	Francisco Garcia	5843	X			Business Occupancy	156652	\$50.00
6/13/2012	Rosa Flores	5844	X			Building Permit	156652	\$200.00
6/13/2012	Raul H. Gonzalez	5845		X		Business Occupancy	156652	\$50.00
6/13/2012	Alma Salazar	5846		X		Business Occupancy	156652	\$50.00
6/13/2012	Sonia Godina	5847	X			Business Occupancy	156652	\$50.00

XI

6/13/2012	Antero Ramos	5848	X		Business Occupany	156652	\$50.00
6/13/2012	Josue Lorenzo	5849	X		Business Occupany	156652	\$50.00
6/18/2012	Licha Moron	5850		X	Business Occupany	156803	\$50.00
6/18/2012	Irma Jasso	5851		X	Business Occupany	156803	\$50.00
6/19/2012	Marco & Maria Lopez	5852	X		Foster Home	156827	\$50.00
6/19/2012	Sylvia Vasquez	5853	X		Foster Home	156827	\$50.00
6/20/2012	Jose Mata	5854	X		Business Occupany	156826	\$50.00
6/20/2012	Ramiro Nino	5855	X		Building Permit	156826	\$200.00
6/20/2012	Maria L. Rodriguez	5856	X		Business Occupany	156826	\$50.00
6/20/2012	Aracely Zamora	5857	X		Business Occupany	156826	\$50.00
6/20/2012	Guadalupe Posada Martinez	5858		X	Day Care	156826	\$50.00
6/20/2012	Carlos Melendez	5859	X		Business Occupany	156826	\$50.00
6/20/2012	Pedro Saldivar, Jr.	5860	X		Business Occupany	156826	\$50.00
6/20/2012	Selena M. Gomez	5861	X		Business Occupany	156826	\$50.00
6/20/2012	Nereyda Rios	5862		X	Business Occupany	156826	\$50.00
6/20/2012	Graciela Sanchez	5863	X		Business Occupany	156826	\$50.00
6/20/2012	Bertha A. Tamez	5864	X		Day Care	156826	\$50.00
6/20/2012	Cusberto Flores	5865	X		Business Occupany	156826	\$50.00
6/20/2012	Sonia Llanas	5866	X		Business Occupany	156826	\$50.00
6/20/2012	Manuel Cordero	5867	X		Business Occupany	156826	\$50.00
6/20/2012	Edmundo Torres	5868	X		Business Occupany	156826	\$50.00
6/20/2012	Guillermo Vasquez	5869	X		Building Permit	156826	\$200.00
6/20/2012	Martha Bermejo	5870		X	Day Care	156826	\$50.00
6/25/2012	Juan Ortiz	5871		X	Building Permit	156921	\$318.13
6/25/2012	Bob Gastel	5872		X	Building Permit	156921	\$200.00
6/25/2012	Jesus Garza	5873	X		Business Occupany	156921	\$50.00
6/25/2012	Maria e. Gonzalez	5874	X		Business Occupany	156921	\$50.00
6/25/2012	Rosalva Reyna Protech	5875		X	Fire Alarm System	156921	\$100.00
6/25/2012	Steve E. Rodriguez	5876		X	Business Occupany	156921	\$50.00
6/27/2012	Nellie Schunior Elementary	5877		X	Sprinkler System	156989	\$331.50
6/27/2012	Claudia A. Flores	5878	X		Business Occupany	156989	\$50.00
6/27/2012	Homero Benavides	5879	X		Building Permit	156989	\$200.00
6/27/2012	Bobby Mathews	5880	X		Business Occupany	156989	\$50.00
6/27/2012	Patricia Cantu	5881	X		Business Occupany	156989	\$50.00
6/27/2012	Dr. Desi Canales	5882		X	Business Occupany	156989	\$50.00
6/27/2012	George Luikham	5883		X	Building Permit	156989	\$394.25
6/27/2012	Jose Luis Granado	5884	X		Business Occupany	156989	\$50.00
6/27/2012	Mariana Trevino	5885	X		Building Permit	156989	\$200.00
6/27/2012	Malek Sayyed	5886		X	Business Occupany	156989	\$50.00
6/27/2012	Margarita Cavazos	5887	X		Business Occupany	156989	\$50.00
6/27/2012	Oscar Ramirez	5888		X	Business Occupany	156989	\$50.00

6/27/2012	Melissa N. Chavero	A	4	5889	X		Business Occupany	4	156989	4	\$50.00
6/27/2012	Maritza G. Ruiz	A	4	5890	X		Business Occupany	4	156989	4	\$50.00
6/27/2012	Lora Mireles	A	4	5891	X		Building Permit	4	156989	4	\$200.00
6/27/2012	Juan Iparrea	A	4	5892		X	Business Occupany	4	156989	4	\$50.00
6/28/2012	Jose C. Pimentel	A	4	5893	X		Building Permit	4	157029	4	\$200.00
6/28/2012	Ramiro Rivera	A	4	5894	X		Building Permit	4	157029	4	\$200.00
6/28/2012	Briadaly rosas	A	4	5895	X		Business Occupany	4	157029	4	\$50.00
6/29/2012	Maria Figueroa	A	4	5896		X	Business Occupany	4	157070	4	\$50.00
									Page Total	\$7,693.88	
									Grand Total	\$7,693.88	

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: [Signature]  
Fire Marshal

7/5/2012  
Date

Prepared by: [Signature]  
Administrative Assistant

7/5/2012  
Date

Print Name: Juan Martinez

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



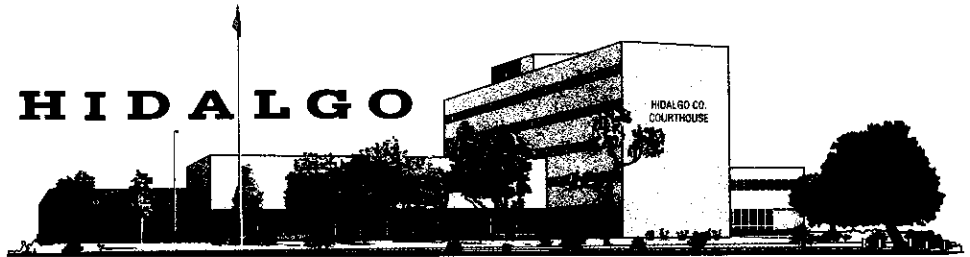
HIDALGO COUNTY AUDITOR'S OFFICE  
APPROVED BY: [Signature]  
DATE: 7/10/12

RECEIVED BY  
COUNTY AUDITOR  
JUL 6 AM 10 16

114

# 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](http://www.co.hidalgo.tx.us/auditor)



EDINBURG, TEXAS 78539

July 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 June 2012

Dear Commissioner Flores:

We conducted a review of the Anzalduas' Park *Monthly Fees Report* and all supporting documentation for the month of June 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 June 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 June 2012 were \$2,460.00. 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, 32<sup>ND</sup> D.C.

RODOLFO DELGADO  
JUDGE, 69<sup>TH</sup> D.C.

J. R. "BOBBY" FLORES  
JUDGE, 138<sup>TH</sup> D.C.

ROSE GUERRA REYNA  
JUDGE, 208<sup>TH</sup> D.C.

JUAN R. PARTIDA  
JUDGE, 275<sup>TH</sup> D.C.

MARIO E. RAMIREZ, JR.  
JUDGE, 332<sup>ND</sup> D.C.

HOE GONZALEZ  
JUDGE, 370<sup>TH</sup> D.C.  
OVERSEER

LETICIA LOPEZ  
JUDGE, 389<sup>TH</sup> D.C.

AIDA SALINAS FLORES  
JUDGE, 398<sup>TH</sup> D.C.

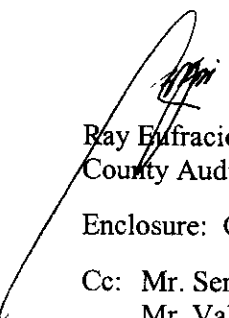
ISRAEL RAMON, JR.  
JUDGE, 430<sup>TH</sup> D.C.

JESSE CONTRERAS  
JUDGE, 448<sup>TH</sup> D.C.

The Honorable Jose M. Flores  
July 18, 2012  
Page 2 of 2

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.

Respectfully,



Ray Eufrazio, 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, 92<sup>ND</sup> D.C.

RODOLFO DELGADO  
JUDGE, 93<sup>RD</sup> D.C.

J. R. "BOBBY" FLORES  
JUDGE, 139<sup>TH</sup> D.C.

ROSE GUERRA REYNA  
JUDGE, 206<sup>TH</sup> D.C.

JUAN R. PARTIDA  
JUDGE, 275<sup>TH</sup> D.C.

MARIO E. RAMIREZ, JR.  
JUDGE, 332<sup>ND</sup> D.C.

NOE GONZALEZ  
JUDGE, 370<sup>TH</sup> D.C.  
OVERSEER

LETICIA LOPEZ  
JUDGE, 389<sup>TH</sup> D.C.

AIDA SALINAS FLORES  
JUDGE, 398<sup>TH</sup> D.C.

ISRAEL RAMON, JR.  
JUDGE, 430<sup>TH</sup> D.C.

JESSE CONTRERAS  
JUDGE, 449<sup>TH</sup> D.C.

**HIDALGO COUNTY, TEXAS**  
**ANZALDUAS PARK, PRECINCT 3**  
**MONTHLY REPORT FOR THE MONTH ENDING**  
**June 30, 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	6/1/2012							231
2	6/2/2012	354391	354420	30	\$ 120.00	6/2/2012	156436	231 00574
3	6/3/2012	354421	354497	77	\$ 308.00	6/3/2012	156437	231 00575
4	6/4/2012							231
5	6/5/2012							231
6	6/6/2012							231
7	6/7/2012							231
8	6/8/2012							231
9	6/9/2012	354498	354550	53	\$ 212.00	6/9/2012	156608	231 00576
10	6/10/2012	354551	354608	58	\$ 232.00	6/10/2012	156609	231 00577
11	6/11/2012							231
12	6/12/2012							231
13	6/13/2012							231
14	6/14/2012							231
15	6/15/2012							231
16	6/16/2012	354609	354720	112	\$ 448.00	6/16/2012	156754	231 00578
17	6/17/2012	354721	354794	74	\$ 296.00	6/17/2012	156755	231 00579
18	6/18/2012							231
19	6/19/2012							231
20	6/20/2012							231
21	6/21/2012							231
22	6/22/2012							231
23	6/23/2012	354795	354832	38	\$ 152.00	6/23/2012	156882	231 00580
24	6/24/2012	354833	354892	60	\$ 240.00	6/24/2012	156883	231 00581
25	6/25/2012							231
26	6/26/2012							231
27	6/27/2012							231
28	6/28/2012							231
29	6/29/2012							231
30	6/30/2012	354893	355005	113	\$ 452.00	6/30/2012	157099	231 00582
31								231
				2,460.00	\$2,460.00			
				615	x \$4.00			\$2,460.00

TOTAL AMOUNT DUE TO GENERAL FUND-----1100-347-40-123-000-0-000-----	\$2,460.00
LESS: TOTAL AMOUNTS REMITTED TO GENERAL FUND-----	\$ -
TOTAL FUNDS DUE TO THE COUNTY TREASURER-----	\$ -

PREPARED BY: *Jose M. Flores*

DATE: 7/3/12

RTIFY IT TO BE TRUE AND CORRECT TO THE BEST OF MY KNOWLEDGE.

*Jose M. Flores*  
 JOSE M. FLORES  
 COMMISSIONER PRCT NO. 3

July 3-12  
 DATE

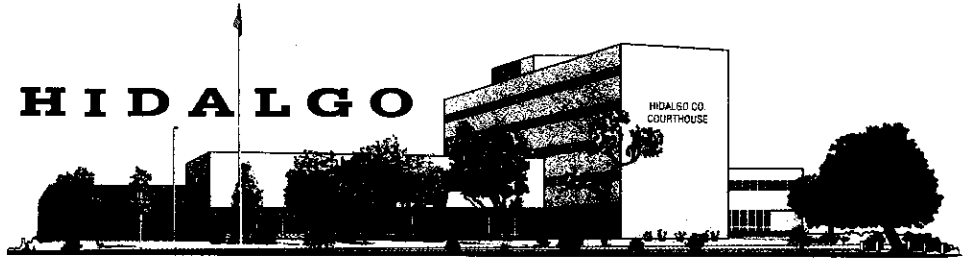
BEFORE THE FIFTH (5TH) WORKING DAY OF THE FOLLOWING MONTH.

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

X1

# 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](http://www.co.hidalgo.tx.us/auditor)



EDINBURG, TEXAS 78539

July 18, 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 June 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 June 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 June 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, 92<sup>ND</sup> D.C.

RODOLFO DELGADO  
JUDGE, 69<sup>TH</sup> D.C.

J. R. "BOBBY" FLORES  
JUDGE, 139<sup>TH</sup> D.C.

ROSE GUERRA REYNA  
JUDGE, 206<sup>TH</sup> D.C.

JUAN R. PARTIDA  
JUDGE, 275<sup>TH</sup> D.C.

MARIO E. RAMIREZ, JR.  
JUDGE, 332<sup>ND</sup> D.C.

NOE GONZALEZ  
JUDGE, 370<sup>TH</sup> D.C.  
OVERSEER

LETICIA LOPEZ  
JUDGE, 389<sup>TH</sup> D.C.

AIDA SALINAS FLORES  
JUDGE, 396<sup>TH</sup> D.C.

ISRAEL RAMON, JR.  
JUDGE, 430<sup>TH</sup> D.C.

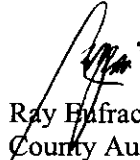
JESSE CONTRERAS  
JUDGE, 448<sup>TH</sup> D.C.

**Conclusion:**

Total collections for the month of June 2012 were 1,364.00. 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.

Respectfully,



Ray Hufnacio, 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<sup>ND</sup> D.C.

RODOLFO DELGADO  
JUDGE, 93<sup>RD</sup> D.C.

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JUDGE, 139<sup>TH</sup> D.C.

ROSE GUERRA HEYNA  
JUDGE, 206<sup>TH</sup> D.C.

JUAN R. PARTIDA  
JUDGE, 275<sup>TH</sup> D.C.

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JUDGE, 332<sup>ND</sup> D.C.

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JUDGE, 370<sup>TH</sup> D.C.  
OVERSEER

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JUDGE, 389<sup>TH</sup> D.C.

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JUDGE, 398<sup>TH</sup> D.C.

ISRAEL RAMON, JR.  
JUDGE, 430<sup>TH</sup> D.C.

JESSE CONTRERAS  
JUDGE, 449<sup>TH</sup> D.C.



# 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](http://www.co.hidalgo.tx.us/auditor)



EDINBURG, TEXAS 78539

July 18, 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 June 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 June 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 June 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, 92<sup>ND</sup> D.C.

RODOLFO DELGADO  
JUDGE, 93<sup>RD</sup> D.C.

J. R. "BOBBY" FLORES  
JUDGE, 139<sup>TH</sup> D.C.

ROSE GUERRA REYNA  
JUDGE, 206<sup>TH</sup> D.C.

JUAN R. PARTIDA  
JUDGE, 275<sup>TH</sup> D.C.

MARIO E. RAMIREZ, JR.  
JUDGE, 332<sup>ND</sup> D.C.

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JUDGE, 370<sup>TH</sup> D.C.  
OVERSEER

LETICIA LOPEZ  
JUDGE, 389<sup>TH</sup> D.C.

AIDA SALINAS FLORES  
JUDGE, 388<sup>TH</sup> D.C.

ISRAEL RAMON, JR.  
JUDGE, 430<sup>TH</sup> D.C.

JESSE CONTRERAS  
JUDGE, 448<sup>TH</sup> D.C.

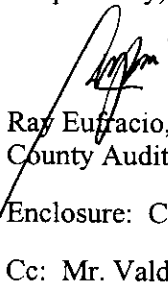
- Verified that the collections per the *Monthly Fees Report* agreed to total receipts issued and the deposits made with the County Treasurer.
- Reviewed the submittal dates of the *Monthly Fees Report* to the County Auditor's Office to determine if the reports had been received in a timely manner.
-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

**Conclusion:**

Total collections for the month of June 2012 were \$140.00. 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.

Respectfully,



Ray Eufacio, 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<sup>ND</sup> D.C.

RODOLFO DELGADO  
JUDGE, 93<sup>RD</sup> D.C.

J. R. "BOBBY" FLORES  
JUDGE, 139<sup>TH</sup> D.C.

ROSE GUERRA REYNA  
JUDGE, 206<sup>TH</sup> D.C.

JUAN R. PARTIDA  
JUDGE, 275<sup>TH</sup> D.C.

MARIO E. RAMIREZ, JR.  
JUDGE, 332<sup>ND</sup> D.C.

NOE GONZALEZ  
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OVERSEER

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AIDA SALINAS FLORES  
JUDGE, 398<sup>TH</sup> D.C.

ISRAEL RAMON, JR.  
JUDGE, 430<sup>TH</sup> D.C.

JESSE CONTRERAS  
JUDGE, 448<sup>TH</sup> D.C.

# Constable Celestino A. la Jr. Monthly Report

For the Month Ending June 2012 *QBC*

Date	Plaintiff	Defendant	Receipt #	Cause #	Type of Service	In/Out County	Court	Treasurer #	Amount Due
Tuesday, June 19, 2012	Gonzalez Furniture Co. Inc.	Margarita Martinez	010563-1	C-0939-12-21	Civil Claims	In County	Justice Clerk	156839	\$70.00
Tuesday, June 19, 2012	Gonzalez Furniture Co. Inc.	Mayra Pacheco - not served	010564-1	C-0938-12-21	Civil Claims	In County	Justice Clerk	156839	\$70.00

**Grand Total**

\$140.00

*N X23*

HIDALGO COUNTY AUDITOR'S OFFICE

APPROVED BY: *[Signature]*  
 DATE: 7/6/12 *7/12/12*

Monday, July 02, 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

Prepared by: *[Signature]*  
 Chief Deputy

*[Handwritten mark]*

# 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](http://www.co.hidalgo.tx.us/auditor)



EDINBURG, TEXAS 78539

July 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 June 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 June 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 June 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, 12<sup>th</sup> D.C.

RODOLFO DELOADO  
JUDGE, 13<sup>th</sup> D.C.

J. R. "BOBBY" FLORES  
JUDGE, 13<sup>th</sup> D.C.

ROSE GUERRA REYNA  
JUDGE, 20<sup>th</sup> D.C.

JUAN R. PARTIDA  
JUDGE, 27<sup>th</sup> D.C.

MARIO E. RAMIREZ, JR.  
JUDGE, 32<sup>nd</sup> D.C.

NOE GONZALEZ  
JUDGE, 37<sup>th</sup> D.C.  
OVERSEER

LETICIA LOPEZ  
JUDGE, 38<sup>th</sup> D.C.

AIDA SALINAS FLORES  
JUDGE, 39<sup>th</sup> D.C.

ISRAEL RAMON, JR.  
JUDGE, 43<sup>rd</sup> D.C.

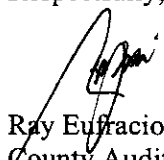
JESSE CONTRERAS  
JUDGE, 44<sup>th</sup> D.C.

**Conclusion:**

Total collections for the month of June 2012 were \$2,240.00. 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,



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<sup>ND</sup> D.C.

RODOLFO DELGADO  
JUDGE, 93<sup>RD</sup> D.C.

J. R. "BOBBY" FLORES  
JUDGE, 139<sup>TH</sup> D.C.

ROSE GUERRA REYNA  
JUDGE, 206<sup>TH</sup> D.C.

JUAN R. PARTIDA  
JUDGE, 275<sup>TH</sup> D.C.

MARIO E. RAMIREZ, JR.  
JUDGE, 332<sup>ND</sup> D.C.

NOE GONZALEZ  
JUDGE, 378<sup>TH</sup> D.C.

LETICIA LOPEZ  
JUDGE, 389<sup>TH</sup> D.C.

AIDA SALINAS FLORES  
JUDGE, 396<sup>TH</sup> D.C.

ISRAEL RAMON, JR.  
JUDGE, 430<sup>TH</sup> D.C.

JESSE CONTRERAS  
JUDGE, 448<sup>TH</sup> D.C.

# CONSTABLE GILBERTO ALANIZ MONTHLY REPORT

For the Month Ending Jun-12 PBC

DATE	PLAINTIFF'S NAME	DEFENDANT'S NAME	RECEIPT NUMBER	HIDALGO COUNTY TYPE OF SERVICE		OUT OF COUNTY (OC)	IN-COUNTY (IC)	Justice Clerk	County Clerk	District Clerk	Const Sale	TREASURER RECEIPT	AMOUNTS DUE TO COUNTY
				CAUSE NUMBER	TYPE OF SERVICE								
4-Jun	Marcelina Sandoval	Leyroy Salazar	9081-2/	4,863	Small claims	X		X				156555	\$70.00
4-Jun	Julie Munoz	Jessica Garza	9082-2/	ESC11014	Writ Of Execution	X			X			156555	\$200.00
6-Jun	Gonzalez Furniture Co. Inc.	Muniz Graciela	9083-2/	C0920-12-21	Civil Citation		X	X				156555	\$70.00
7-Jun	Dakota Financial, LLC	Husky Express, LLC & Oscar Perez	9084-2/	2012-003681-1	Writ of Sequestration & Citation	X		X				156555	\$270.00
8-Jun	Lone Star Bank	Gustavo Vela	9085-2/	CL-11-0523-E	Writ of Execution X 2		X	X				156555	\$400.00
11-Jun	Gonzalez Furniture Co. Inc.	Flores, Esteban	9086-2/	C-0926-12-21	Civil Citation		X	X				156698	\$70.00
13-Jun	Dora E. Chavez	International Bank ETAL	9087-2/	2011-CI-09436	Writ of Garnishment	X			X			156698	\$200.00
13-Jun	Gonzalez Furniture Co. Inc.	Alaniz Santa Marlen	9088-2/	C-0932-12-21	Small claims		X	X				156698	\$70.00
15-Jun	Elma Olivarez	Armando Quintero Bravo	9089-2/	F-205-10-G	Divorce Decree		X	X				156937	\$200.00
19-Jun	Bear Transportation Service LP	JLS Transport Inc. Steve Francisco Cerda Jr.	9090-2/	JC1101836A	Writ of Execution	X		X				156937	\$200.00
20-Jun	Gonzalez Furniture Co. Inc.	Flaire, Claudia	9091-2/	C-0945-12-21	Civil Citation		X	X				156937	\$70.00
6/22/2012	Mary O. Rodriguez	Cesar Leal dba Palma Roofing	9092-2/	311-8002	Small claims		X	X				156937	\$70.00
6/22/2012	User Friendly Phone book LLC	Bernardo Diaz D/B/A Print works	9093-2/	OC-10-1001V-3 0-15533-	Writ of Execution	X		X				156937	\$200.00
6/24/2012	Lamar Advertising Co.	Lonestar Bank	9095-2/	CI-11-0091-A	Writ of Garnishment		X	X				157082	\$380.00
6/29/2012	Bois Franc Model, inc	Pangaea Floor Company, ET AL	9094-2/	C-1652-11-E	Writ of Execution		X	X				157082	\$380.00
<i>Page Total</i> \$2,240.00 <i>Grand Total</i> \$2,240.00													



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: *Alberto Alaniz*  
 Constable, Precinct 2

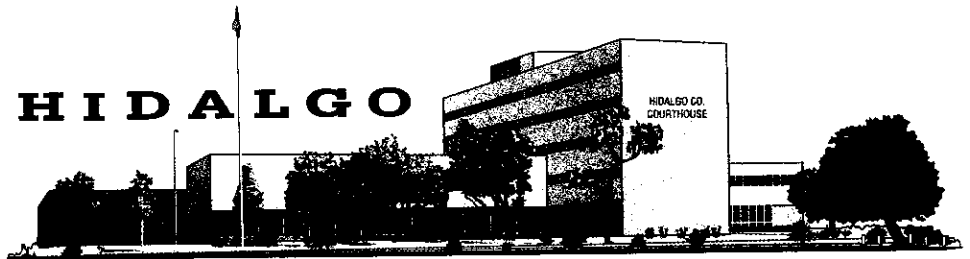
Prepared by: *Spencer S. Lopez*

HIDALGO COUNTY AUDITOR'S OFFICE

APPROVED BY: *Bois Franc Model*  
 DATE: *7/5/12*

# 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](http://www.co.hidalgo.tx.us/auditor)



EDINBURG, TEXAS 78539

July 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 June 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 June 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 June 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, 92<sup>ND</sup> D.C.

RODOLFO DELGADO  
JUDGE, 89<sup>TH</sup> D.C.

J. R. "BOBBY" FLORES  
JUDGE, 139<sup>TH</sup> D.C.

ROSE GUERRA REYNA  
JUDGE, 206<sup>TH</sup> D.C.

JUAN R. PARTIDA  
JUDGE, 275<sup>TH</sup> D.C.

MARIO E. RAMIREZ, JR.  
JUDGE, 332<sup>ND</sup> D.C.

NOE GONZALEZ  
JUDGE, 370<sup>TH</sup> D.C.  
OVERSEER

LETICIA LOPEZ  
JUDGE, 389<sup>TH</sup> D.C.

IDA SALINAS FLORES  
JUDGE, 388<sup>TH</sup> D.C.

ISRAEL RAMON, JR.  
JUDGE, 430<sup>TH</sup> D.C.

JESSE CONTRERAS  
JUDGE, 448<sup>TH</sup> D.C.

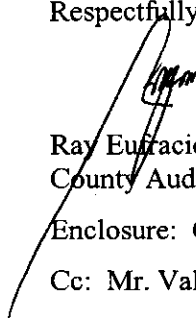
- Reviewed the submittal dates of the *Monthly Fees Report* to the County Auditor's Office to determine if the reports had been received in a timely manner.
- Reviewed receipts, *Weekly Remittance Reports* and *Monthly Fees Report* to verify proper completion.

**Conclusion:**

Total collections for the month of June 2012 were \$1,815.00. 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,



Ray Eufacio, 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, 92<sup>ND</sup> D.C.

RODOLFO DELGADO  
JUDGE, 93<sup>RD</sup> D.C.

J. R. "BOBBY" FLORES  
JUDGE, 138<sup>TH</sup> D.C.

ROSE GUERRA REYNA  
JUDGE, 206<sup>TH</sup> D.C.

JUAN R. PARTIDA  
JUDGE, 275<sup>TH</sup> D.C.

MARIO E. RAMIREZ, JR.  
JUDGE, 332<sup>ND</sup> D.C.

NOE GONZALEZ  
JUDGE, 370<sup>TH</sup> D.C.  
OVERSEER

LETICIA LOPEZ  
JUDGE, 389<sup>TH</sup> D.C.

AIDA SALINAS FLORES  
JUDGE, 396<sup>TH</sup> D.C.

ISRAEL RAMON, JR.  
JUDGE, 430<sup>TH</sup> D.C.

JESSE CONTRERAS  
JUDGE, 448<sup>TH</sup> D.C.

**CONSTABLE, PCT. 3 LARRY COLLARDO MONTHLY REPORT**  
For the Month Ending June PBC

RECEIVED BY

DATE	PLAINTIFF'S NAME	DEFENDANT'S NAME	RECEIPT NUMBER	CAUSE NUMBER	TYPE OF SERVICE OUT OF COUNTY (OCV) IN-COUNTY (IC)	JUDICIAL OFFICER					TREASURER RECEIPT	AMOUNTS DEDUCTIBLE TO COUNTY
						Justice Clerk	County Clerk	District Clerk	Other	Const Sale		
6/16/2012	EDINBURG CISD, ET AL.	TREVINO & SONS SEPTIC TANK	9884	T-0217-12-F	TAX WARRANT	X		X			157122	\$ 200.00
6/6/2012	HIDALGO COUNTY, ET AL.	RGV FLAMINGO POOLS INTL. LTD.	9885	T-1438-12-C	TAX WARRANT	X		X			157122	\$ 200.00
6/12/2012	GONZALEZ FURNITURE COMPANY	JESUS CANTU	9886	C-0921-12-21	CITATION	X		X			157123	\$ 70.00
6/12/2012	WELLS FARGO BANK, N.A.	RODOLFO CANALES D.D.S. INC. & IND	9887	12-618	CITATION (MASSACHUSETTS STATE)	X		X			157123	\$ 70.00
6/12/2012	CITY OF MCALLEN, ET AL.	FORMULA TIRE CENTER	9888	T-668-11-G	TAX WARRANT	X		X			157123	\$ 200.00
6/12/2012	PSIA, ET AL.	VALLEY MEDICAL FOOT CARE	9889	T-1483-12-C	TAX WARRANT	X		X			157123	\$ 200.00
6/12/2012	CITY OF MCALLEN, ET AL.	MCALLEN SHEET METAL INC.	9890	T-1174-12-A	TAX WARRANT	X		X			157123	\$ 200.00
6/20/2012	FEDERAL CREDIT UNION	JERRY & MARY ARNOLD	9891	2012-CC053	CITATION (KLEBERG CO)	X		X			157124	\$ 75.00
6/20/2012	HIDALGO COUNTY, ET AL.	MEMORIAL MEDICAL CLINIC	9892	T-1476-12-G	TAX WARRANT	X		X			157124	\$ 200.00
6/20/2012	HIDALGO COUNTY, ET AL.	PRADA INVESTMENTS INC.	9893	T-0584-12-H	TAX WARRANT	X		X			157124	\$ 200.00
6/20/2012	HIDALGO COUNTY, ET AL.	MEDARDO VILLARREAL	9894	T-1626-12-G	TAX WARRANT	X		X			157124	\$ 200.00
6/20/2012	REFUND DUE FOR RECEIPT										157124	\$ 200.00
6/20/2012											157124	\$ 200.00
<p align="right">Page Total <b>\$ 1,810.00</b> Grand Total <b>\$ 1,810.00</b></p>												

HIDALGO COUNTY AUDITOR'S OFFICE  
APPROVED BY: [Signature]  
DATE: 7/13/12

\$1,815.00  
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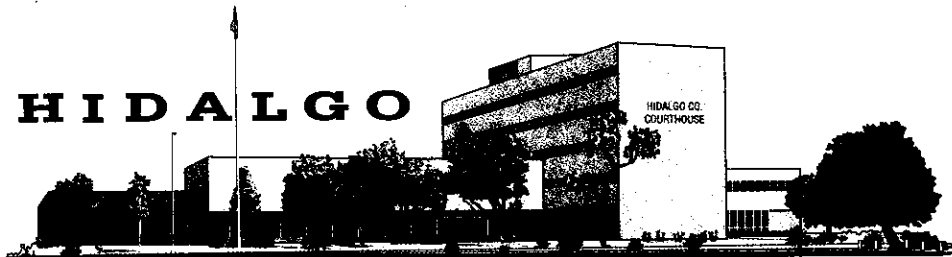
*This report has been personally reviewed by me and which I certify to be true and correct to the best of my knowledge.*

Approved by: [Signature]  
Constable, Precinct 3

Prepared by: [Signature]

# 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](http://www.co.hidalgo.tx.us/auditor)



EDINBURG, TEXAS 78539

July 19, 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 Month of June 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 month of June 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 month of June 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.

### HIDALGO COUNTY DISTRICT JUDGES

RICARDO P. RODRIGUEZ, JR.  
JUDGE, 92<sup>ND</sup> D.C.

RODOLFO DELGADO  
JUDGE, 93<sup>RD</sup> D.C.

J. R. "BOBBY" FLORES  
JUDGE, 139<sup>TH</sup> D.C.

ROSE GUERRA REYNA  
JUDGE, 206<sup>TH</sup> D.C.

JUAN R. PARTIDA  
JUDGE, 273<sup>RD</sup> D.C.

MARIO E. RAMIREZ, JR.  
JUDGE, 332<sup>ND</sup> D.C.

NOE GONZALEZ  
JUDGE, 370<sup>TH</sup> D.C.  
OVERSEER

LETICIA LOPEZ  
JUDGE, 389<sup>TH</sup> D.C.

AIDA SALINAS FLORES  
JUDGE, 398<sup>TH</sup> D.C.

ISRAEL RAMON, JR.  
JUDGE, 430<sup>TH</sup> D.C.

JESSE CONTRERAS  
JUDGE, 449<sup>TH</sup> D.C.

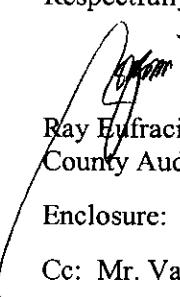
- Reviewed the submittal dates of the *Monthly Fees Report* to the County Auditor's Office to determine if the reports had been received in a timely manner.
- Reviewed receipts, *Cashier's Daily Close-Out Report/Daily Remittance Form*, and *Monthly Fees Report* to verify proper completion.

**Conclusion:**

Total collections for the month of June 2012 were \$290.00. 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,



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<sup>ND</sup> D.C.

RODOLFO DELGADO  
JUDGE, 93<sup>RD</sup> D.C.

J. R. "BOBBY" FLORES  
JUDGE, 139<sup>TH</sup> D.C.

ROSE GUERRA REYNA  
JUDGE, 206<sup>TH</sup> D.C.

JUAN R. PARTIDA  
JUDGE, 275<sup>TH</sup> D.C.

MARIO E. RAMIREZ, JR.  
JUDGE, 332<sup>ND</sup> D.C.

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JUDGE, 370<sup>TH</sup> D.C.  
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JUDGE, 398<sup>TH</sup> D.C.

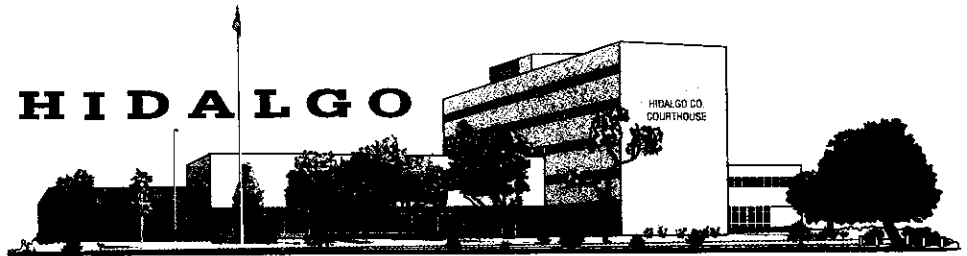
ISRAEL RAMON, JR.  
JUDGE, 430<sup>TH</sup> D.C.

JESSE CONTRERAS  
JUDGE, 449<sup>TH</sup> D.C.



# COUNTY of HIDALGO

HIDALGO COUNTY AUDITOR'S OFFICE  
Hidalgo County Administration Building  
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WEBSITE: [www.co.hidalgo.tx.us/auditor](http://www.co.hidalgo.tx.us/auditor)



EDINBURG, TEXAS 78539

July 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 June 2012

Dear Constable Marichalar:

We have conducted a limited scope review of the *Monthly Fees Report* and all supporting documentation for the month of June 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 June 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.

#### Conclusion:

Total collections for the month of June 2012 were \$550.00. 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

#### HIDALGO COUNTY DISTRICT JUDGES

RICARDO P. RODRIGUEZ, JR.  
JUDGE, 92<sup>ND</sup> D.C.

RODOLFO DELGADO  
JUDGE, 93<sup>RD</sup> D.C.

J. R. "BOBBY" FLORES  
JUDGE, 139<sup>TH</sup> D.C.

ROSE GUERRA REYNA  
JUDGE, 206<sup>TH</sup> D.C.

JUAN R. PARTIDA  
JUDGE, 275<sup>TH</sup> D.C.

MARIO E. RAMIREZ, JR.  
JUDGE, 332<sup>ND</sup> D.C.

NOE GONZALEZ  
JUDGE, 370<sup>TH</sup> D.C.  
OVERSEER

LETICIA LOPEZ  
JUDGE, 388<sup>TH</sup> D.C.

AIDA SALINAS FLORES  
JUDGE, 398<sup>TH</sup> D.C.

ISRAEL RAMON, JR.  
JUDGE, 430<sup>TH</sup> D.C.

JESSE CONTRERAS  
JUDGE, 448<sup>TH</sup> D.C.

**Observation No. 1:**

We noted that collections were not deposited with the County Treasurer's Office in a timely manner. Collections received on June 5, 2012 (\$70.00), June 7, 2012 (\$70.00) and June 11, 2012 (\$70) were deposited with the County Treasurer's Office until June 20, 2012.

Local Government Code §113.022 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 fifth 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 during our review that there was no segregation of duties over the handling of collections. The Chief Deputy performed the following incompatible duties:

- o Custody: Receives collections and issues receipts
- o Authorization: Verifies validated deposit slip agrees to Close-Out Report
- o Record: Prepares reports of cash received

Segregation of duties is a basic, key internal control in any organization. Duties that should be segregated include: authorization, custody of assets, and recording transactions. The individual responsible for receiving collections and issuing receipts should be different from the individual responsible for verifying that the validated deposit slip agrees to the Close-Out Report. In addition, the individuals responsible for the responsibilities previously noted should be different from the individual responsible for preparing reports of cash received.

Maintaining segregation of duties is especially challenging for units with a small number of employees. In these cases, it is important that management institute compensating controls to cover for the lack of a basic control. In an environment with limited numbers of clerical and administrative personnel, management needs to be involved in documenting, reviewing, and approving transactions, reports, and reconciliations. Adequate and timely supervision is especially important in small departments, where limited personnel may inhibit a thorough segregation of duties.

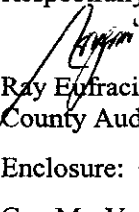
Formal monitoring procedures have not been implemented to ensure that incompatible duties are adequately segregated or that compensating controls are implemented. Failure to have adequate segregation of duties increases the risk of loss or misuse of County revenues.

**Recommendation:**

Management should implement formal monitoring procedures to ensure that incompatible duties are adequately segregated such as those noted above. If incompatible duties cannot be adequately segregated, management should ensure that compensating controls are implemented.

Please provide written management responses to the observations noted above by Friday, July 27, 2012. 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,

  
Ray Eufrazio, CPA  
County Auditor

Enclosure: Copy of *Monthly Fees Report*

Cc: Mr. Valde Guerra, Commissioners Court Executive Officer

**HIDALGO COUNTY DISTRICT JUDGES**

**CONSTABLE DANIEL MARICHALAR MONTHLY REPORT**  
For the Month Ending JUNE 2012

DATE	PLAINTIFF'S NAME	DEFENDANT'S NAME	RECEIPT NUMBER	CAUSE NUMBER	TYPE OF SERVICE		Justice Clerk	County Clerk	District Clerk	Const Other	Const Sale	TREASURER RECEIPT	AMOUNT
					OUT OF COUNTY (OC)	IN-COUNTY (IC)							
6/5/2012	Refugio Alviar	Josue Cantu	8814	SCI12-259	X		XXX XXXX					156820	\$70.00
6/7/2012	Sandy Reyes	Juanita Ramirez	8815	FED12-446			XXX XXXX					156821	\$70.00
6/11/2012	Rosalinda Garcia	Aldo Vidal	8816	CC12-326			XXX XXXX					156822	\$70.00
6/29/2012	US Bank NTH	Gary Cano	8817	FED12-425			XXX XXXX					157041	\$70.00
6/29/2012	Bank of America	Alfredo Hinojosa	8818	FED10-346			XXX XXXX					157041	\$200.00
6/29/2012	Bank of America	Raul Gallo & all occ	8819	FED12-448			XXX XXXX					157041	\$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: Daniel Marichalar Constable, Precinct 5  
Prepared by: Roxanne Elizondo

HIDALGO COUNTY AUDITOR'S OFFICE  
APPROVED BY: [Signature]  
DATE: 7/6/12

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*[Handwritten initials]*

RECEIVED BY  
COUNTY AUDITOR  
JUN 3 3 41 PM '12

*[Handwritten marks]*

# 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](http://www.co.hidalgo.tx.us/auditor)



EDINBURG, TEXAS 78539

July 20, 2012

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

Re: Cash Count  
Report No. 2012-1057

Dear Commissioner Flores:

We conducted a surprise cash count of the cash held at the Anzalduas Park on July 7, 2012 as required by Local Government Code §115.0035. The objective of the cash count was to determine whether total cash on hand reconciled to the total receipts issued for the day up to the time of the cash count and the approved change fund.

### Scope:

The scope of our review was limited to a count of the cash on hand as of the time of the cash count. 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 improvements 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.

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

### Conclusion:

The total cash on hand at the time of the cash count was \$94.00. Based on the results of our review, we have concluded that total cash on hand did reconcile to the total park entrance tickets issued for the day up to the time of the cash count and the approved change fund of \$50.00. However, we noted that 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 security cameras were not utilized where cash is received and safeguarded.

The County Auditor's Office recommends that security alarms and/or security cameras be installed in areas where cash collections and receipts are received and safeguarded. Camera images must be stored on the type of media (e.g., digital recording box, tape, DVD, etc.) and retained for the period of time recommended by the Information Technology Department. If, however, the camera images are part of an ongoing investigation, they must be retained for the period of time determined by the investigating agency. Furthermore, a notice stating that an area is being monitored by a security camera must be posted at the entrance to the area being monitored.

### HIDALGO COUNTY DISTRICT JUDGES

RICARDO P. RODRIGUEZ, JR.  
JUDGE, 12<sup>th</sup> D.C.

RODOLFO DELGADO  
JUDGE, 13<sup>th</sup> D.C.

J. R. "BOBBY" FLORES  
JUDGE, 13<sup>th</sup> D.C.

ROSE GUERRA REYNA  
JUDGE, 20<sup>th</sup> D.C.

JUAN R. PARTIDA  
JUDGE, 27<sup>th</sup> D.C.

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OVERSEER

LETICIA LOPEZ  
JUDGE, 38<sup>th</sup> D.C.

IDA BALINAS FLORES  
JUDGE, 39<sup>th</sup> D.C.

ISRAEL RAMON, JR.  
JUDGE, 43<sup>rd</sup> D.C.

JESSE CONTRERAS  
JUDGE, 44<sup>th</sup> D.C.

Formal procedures have not been developed and implemented for the utilization of security cameras at Anzalduas Park. Failure to properly utilize security cameras increases the risk of loss or misuse of County funds.

**Recommendation:**

Management should implement formal procedures to ensure that security cameras are utilized where cash is received and safeguarded. At a minimum, the procedures noted above should be implemented. Management should contact the Information Technology Department to request their assistance regarding the utilization of security cameras.

**Observation No. 2:**

We noted during our review that segregation of duties over the handling of cash requires improvement. The Park Director performs the following incompatible duties:

- Custody: Has access to the inventory of unused receipts
- Recording: Accounts for the numerical sequence of receipts and prepares the monthly report
- Authorization: Approves reports of cash received, verifies that voided original receipts are kept and reviewed, records receipts in cash received journal/log, maintains inventory log of unused cash receipts

The responsibility for sound internal controls rests with management. Segregation of duties is a basic, key internal control in any organization. Segregation of duties prevents one individual from performing a transaction from beginning to end. In addition, it provides an individual with the opportunity to catch an error before a transaction is fully executed. Duties that should be segregated include: custody of assets, recording transactions, and authorization. The individual responsible for having access to the inventory of unused receipts should be different from the individual responsible for the accounting of the numerical sequence of receipts and preparing the monthly report. In addition, the individuals responsible for the responsibilities previously noted should be different from the individual responsible for approving reports of cash received, verifying that voided original receipts are kept and reviewed, recording receipts in the cash received journal/log, and maintaining an inventory log of unused cash receipts.

Maintaining segregation of duties is especially challenging for units with a small number of employees. In these cases, it is important that management institute compensating controls to cover for the lack of a basic control. In an environment with limited numbers of clerical and administrative personnel, management needs to be involved in documenting, reviewing, and approving transactions, reports, and reconciliations. Adequate and timely supervision is especially important in small departments, where limited personnel may inhibit a thorough segregation of duties.

Formal monitoring procedures have not been implemented to ensure that incompatible duties are adequately segregated or that compensating controls are implemented. Failure to have adequate segregation of duties increases the risk of loss or misuse of County funds.

**Recommendation:**

Management should implement formal monitoring procedures to ensure that incompatible duties are adequately segregated such as those noted above. If incompatible duties cannot be adequately segregated, management should ensure that compensating controls are implemented.

**Observation No. 3:**

A notice stating, "Make sure you receive an official County receipt when making payments at this office" was posted for the public's view. However, a copy of the official County receipt (park entrance ticket) was not posted by the notice for the public's view.

The County Auditor's Office has a policy requiring departments to post a notice visible to the public stating "Make sure you receive an official County receipt when making payments at this office". A sample of each official County receipt issued by the department should be posted by the notice in order to indicate to the payee what he/she should expect to receive.

Formal monitoring procedures were not in place to ensure that a copy of the official County receipt (park entrance ticket) was posted by the notice stating, "Make sure you receive an official County receipt when making payments at this office". Failure to display a sample official County receipt increases the risk of loss or misuse of County funds.

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**HIDALGO COUNTY DISTRICT JUDGES**

**Recommendation:**

Management should implement formal monitoring procedures to ensure that a copy of the official County receipt (park entrance ticket) is posted by the notice stating, "Make sure you receive an official County receipt when making payments at this office".

**Observation No. 4:**

We noted during our review that a notice stating "Gifts, gratuities, and/or tips will not be accepted" was not posted in a conspicuous location for the public's view.

The County Auditor's Office requires that a notice stating "Gifts, gratuities, and/or tips will not be accepted" be posted in a conspicuous location for the public's view.

Formal monitoring procedures have not been developed and implemented to ensure that the required notice is posted in a conspicuous location for the public's view. Failure to post the required notice increases the risk of loss or misuse of County funds.

**Recommendation:**

Management should develop and implement procedures to ensure that a notice stating "Gifts, gratuities, and/or tips will not be accepted" is posted in a conspicuous location for the public's view.

**Observation No. 5:**

We noted during our review that a schedule of fees is not posted in a conspicuous location for the public's view.

The County Auditor's Office requires that a schedule of fees that will be charged pursuant to state statutes and/or Commissioners Court approval be posted in a conspicuous location for the public's view.

Formal procedures have not been developed and implemented to ensure that a schedule of fees is posted in a conspicuous location for the public's view. Failure to post the schedule of fees in a conspicuous location increases the risk of loss or misuse of County funds.

**Recommendation:**

Management should develop and implement procedures to ensure that a schedule of authorized fees is posted in a conspicuous location for the public's view.

**Observation No. 6:**

Commissioners Court may set and approve park entrance fees if approved by a majority of qualified voters through a referendum election. A \$4.00 park entrance fee is collected from vehicles entering the Anzalduas Park on Saturdays and Sundays. A review of the County's financial records indicated that the fee has been collected since at least 1992. According to Park staff, they were not aware if and when a referendum election was held to approve the collection of the park entrance fee.

In addition, according to staff, the park entrance fee is waived under certain circumstances. For example, the park entrance fee is only collected on Saturdays and Sundays. The park entrance fee is also waived from vehicles entering the park after the Daily Close-Out Report and deposit cut-off time of 4:30 p.m. In addition, the park entrance fee is waived from County employees and law enforcement personnel upon presentment of a County or law enforcement identification card. Although Commissioners Court may waive the collection of the park entrance fee under certain circumstances, evidence of a Commissioners Court waiver policy was not provided.

Local Government Code Sec. 316.001(4) states "the commissioners court of a county may set and collect fees for admission to a county park, if approved by a majority of the qualified voters of the county voting on the issue at a referendum election, which the commissioners court may order and hold for that purpose. Local Government Code Sec.316.004 further states that "the commissioners court may set and collect the fees in different amounts or may waive the fees in consideration of the following factors: (1) the time of the day at which or the day of the week on which a facility or service is used; (2) the size of a group wishing to use a facility or service; (3) the special circumstances of certain classes of persons, including elderly persons and indigent persons; or (4) other factors that the court considers to justify a different fee or the waiver of a fee".

The County Auditor's Office requires that all departments continue to collect and receipt after the established cut-off time. Any collections received after the cut-off time can be safeguarded overnight until they are deposited the next business day with the next business day's collections.

**HIDALGO COUNTY DISTRICT JUDGES**

RICARDO P. RODRIGUEZ, JR.  
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RODOLFO DELGADO  
JUDGE, 93<sup>RD</sup> D.C.

J. R. "BOBBY" FLORES  
JUDGE, 131<sup>TH</sup> D.C.

ROSE GUERRA REYNA  
JUDGE, 206<sup>TH</sup> D.C.

JUAN R. PARTIDA  
JUDGE, 275<sup>TH</sup> D.C.

MARCO E. RAMIREZ, JR.  
JUDGE, 372<sup>ND</sup> D.C.

NOE GONZALEZ  
JUDGE, 370<sup>TH</sup> D.C.  
OVRFRFFR

LETICIA LOPEZ  
JUDGE, 389<sup>TH</sup> D.C.

AYDA SALINAS FLORES  
JUDGE, 396<sup>TH</sup> D.C.

ISRAEL RAMON, JR.  
JUDGE, 430<sup>TH</sup> D.C.

JESSE CONTRERAS  
JUDGE, 449<sup>TH</sup> D.C.

Formal procedures have not been developed and implemented to ensure that cashiers properly collect the park entrance fee. Failure to ensure that cashiers properly collect the park entrance fee may result in the loss of County funds.

**Recommendation:**

Management should develop and implement formal procedures to ensure that cashiers properly collect the park entrance fee. At a minimum, evidence authorizing the collection and waiver of the fee should be obtained.

**Observation No. 7:**

According to staff, cashiers are not prohibited from receipting payments from relatives or personal friends.

The County Auditor's Office requires that cashiers not receipt payments from their relatives or personal friends. Cashiers must notify their supervisors so that the supervisor may assign the receipting of the payment to another cashier.

Formal procedures have not been developed and implemented to ensure that cashiers do not receipt payments from their relatives or personal friends. Failure to ensure that cashiers do not receipt payments from their relatives or personal friends may result in the loss of County funds.

**Recommendation:**

Management should develop and implement formal procedures to ensure that cashiers do not receipt payments from their relatives or personal friends.

**Observation No. 8:**

We noted during our review that the "Cash Handling Guidelines and Procedures" acknowledgement receipts were not maintained on file for employees responsible for handling cash.

The County Auditor's Office requires that departments train all employees responsible for handling cash regarding proper cash handling procedures. The employees handling cash must read the "Cash Handling Guidelines and Procedures" and sign a receipt acknowledging their understanding of these guidelines and procedures. The acknowledgment receipt should be kept on file by the department.

Formal monitoring procedures have not been developed and implemented to ensure that employees handling cash are required to read and sign a receipt acknowledging their understanding of the guidelines and procedures. Failure to train employees regarding proper cash handling procedures increases the risk of loss or misuse of County funds.

**Recommendation:**

Management should develop and implement formal monitoring procedures to ensure that employees handling cash are trained regarding proper cash handling procedures. At a minimum, the procedures noted above should be implemented.

Please provide written management responses to the observations noted above by July 30, 2012.

Information regarding the items listed below was previously provided to our office; however, please provide any updated procedures, if applicable, by July 30, 2012. These procedures should include, at a minimum, the following:

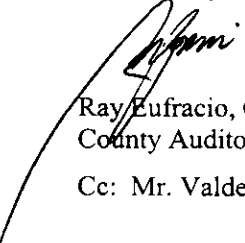
- a. An office organizational chart;
- b. Location of cash collection points;
- c. Types of collections made by each cash collection point;
- d. A list of those positions involved with the handling of cash, a description of their duties, and description of how segregation of duties will be maintained;
- e. A complete start to finish description of the following:
  1. Process for accounting and safeguarding of the change fund, if any;
  2. Process for safeguarding cash until it is deposited;
  3. Process for accounting and safeguarding mail-in payments;
  4. Process for reconciling collections, including frequency of reconciliation;
  5. Bookkeeping system used, and how it is maintained; and
  6. Computer hardware and software used;
- f. List of the reports prepared/generated for the collection and the reporting of funds, including procedures for preparing the reports, who the reports should be submitted to, and when the reports are due;
- g. A schedule of how often deposits will be made; and

**HIDALGO COUNTY DISTRICT JUDGES**

h. Copies of any related forms/reports.

We would like to express our sincere appreciation to you and your staff for the courtesy, cooperation, and assistance provided to us during the cash count. If you have any questions regarding this cash count or would like to schedule a meeting to discuss this cash count, please contact Pedro Sanchez, Internal Auditor I, at (956) 318-2511, ext. 4643, 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 Eufrazio, CPA  
County Auditor

Cc: Mr. Valde Guerra, Commissioners Court Executive Officer

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**HIDALGO COUNTY DISTRICT JUDGES**

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