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Hidalgo County

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COUNTY of HIDALGO



EDINBURG, TEXAS 78539

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

December 12, 2012

Honorable Charlie Espinoza
Justice of the Peace, Precinct 4, Place 1
1212 S. 25th St., Suite B
Edinburg, TX 78539

Re: Counterfeit Bill

Honorable Charlie Espinoza:

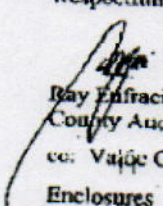
On February 3, 2009, your office received collections totaling \$2,363.25. However, First National Bank, the county depository bank, notified your staff that a \$100.00 counterfeit bill had been accepted by your office. Therefore, First National Bank only credited the General Fund bank account with \$2,263.25 instead of \$2,363.25, resulting in a \$100.00 shortage. Your staff's attempt to determine from whom the counterfeit \$100.00 bill was accepted were unsuccessful. Consequently, on February 4, 2009, your office filed a police report with the Edinburg Police Department documenting the receipt of the counterfeit bill.

Pursuant to Local Government Code §157.903, "The commissioners court of a county by order may provide for the indemnification of an elected or appointed county officer against personal liability for the loss of county funds, or loss of or damage to personal property, incurred by the officer in performance of official duties if the loss was not the result of the officer's negligence or criminal action."

In order to reimburse the General Fund bank account for the \$100.00 shortage, you may seek approval of indemnification from Commissioners Court. The indemnification request must be made by December 28, 2012, reference Local Government Code §157.903 and funding information, and include a copy of the filed police report. Please contact the Hidalgo County Department of Budget and Management if assistance is required in presenting the reimbursement request to Commissioners Court. If the loss is not absolved, you may be held responsible for reimbursing the County for the loss of funds.

Your prompt attention to this matter is greatly appreciated. If you should have any questions, please do not hesitate to call Marissa Castillo, Internal Auditor I, at 318-2511 ext. 4650, Yvonne Torres, Revenue Audit Supervisor, at ext. 4642, Aray B. Duran, CPA, Director of Audit, at ext. 4645, or me at ext. 4604.

Respectfully,


Ray Enfracio, CPA
County Auditor

cc: Vajide Guerra, Commissioners Court Executive Officer

Enclosures

HIDALGO COUNTY DISTRICT JUDGES

W. H. HARRIS, JR.	W. H. HARRIS, JR.	W. H. HARRIS, JR.	W. H. HARRIS, JR.	W. H. HARRIS, JR.	W. H. HARRIS, JR.	W. H. HARRIS, JR.	W. H. HARRIS, JR.	W. H. HARRIS, JR.	W. H. HARRIS, JR.	W. H. HARRIS, JR.	W. H. HARRIS, JR.
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EDINBURG POLICE DEPARTMENT

Date: 02/20/2009

User: EDFDC669

Page: 1

Case Number: 2009-00008137

Case Description:
Forgery/Counterfeiting

Primary Victim: U.S. TREASURY DEPARTMENT,...

Date/Time Reported: 02/04/09 14:56 Hrs.

Dispatch Incident Type:

Date/Time Occurred: 02/03/09 13:30 Hrs.

C/A PROP

Date/Time Received: 02/03/09 15:00 Hrs.

Location Occurred: 212 N 13TH AV

Nature of Call: COUNTER FIT 100.00

Area: EDG Section: 306

Grid:

Reporting Officer: 0804 PACHECO, OMAR D.,
Primary Unit Assigned to Investigate: C Records

Case Status: Closed Disposition: Inactive Disp. Date: 02/04/09

No. of Offenses: 1 No. of Offenders: 1 No. of Victims: 1

Offense Number: 1	Attempted/Committed: Committed
Crime Code: 0026C IMPERSONATION	
Statute: PC 32.21(b)	
Stat Desc: FORGERY - REP REGARR FELLOW	
Location Type: PublicBldg	Criminal Activity: . . .
# Adults Present: 2	# Juveniles Present: . . .
Alcohol Related: No	Drug Related: . . . : No
Domestic Crime: Not Domestic	Hate Crime: . . . : No Bias NA
Computer Related: No	Just. Homicide Code: . . .
Statute ORI/Group: . . . 8	Agg Assault/Homicide: . . .
Counts: . . . : 001	Larceny/Theft Offense: . . .
Offense Date: . . . : 02/03/2009	Victim Drug Related: No
Victim Alcohol Related: No	Victim Comp Related: No
Abandoned Structure: NO	Property Damage: . . .
Gang Related: . . . : No	Additional Subcode: . . .

SUBJECTS:

Suspect: Present Information

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Customer Detail - 1014013A 03/09/10 11:15 am

Receipt No. 020309#12005-88 Old Ref. No. Batch No. 9 6117 Customer
Date 03-04-2009 Bank No. 01 Received From CM JP CHARLIE ESPINOZA 020309

Totals		
Cash	Credit	8,363.25
Check	Memo	


Mailing Name
Address

Credits	Description	Account Number	Amount	Notation
	020309#12005-88 1410896	9-1100-227-30-000-012-0-000	8,363.25	
Debits				
	020309#12005-88 1410896	9-1100-101-00-000-000-0-000	8,363.25	

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Justice of the Peace
 Charlie Espinoza
 212 N. 12th St.
 Edinburg, Texas 78541
 956/380-4473 Fax 956/380-4029

MEMORANDUM

Date: February 19, 2009
 To: Hidalgo County Auditors/Hidalgo County Treasurers Office
 From: Judge Charlie Espinoza 
 Ref: Counterfeit One-hundred dollar bill

On February 3rd we went to make our daily deposit at First National Bank and we were advised by the teller that one of the bills was counterfeit. We asked him how he could tell if we marked it with our counterfeit detector pen and got a clean mark. He pointed out a few features to look for in the future and returned the counterfeit one hundred dollar bill to us. He then credited our account for \$8,263.25 instead of \$8,363.25. Since it was after 5:00 pm, we waited until the following day to call the auditors office and advise them of what occurred. We were instructed by Yvonne Torres to call and make a report with the police department and see if we could figure out who gave us the counterfeit bill. She also said it would be up to me to decide how to resolve the matter; either I pay the money, have the clerk who received it pay it or go before commissioners court to request them to authorize credit to be given to our account. We were able to figure out who received the bill but not who gave it to us. Right now we are waiting on the police report so that we can forward it to your departments and submit a request to be placed on the agenda for commissioner's court. If you have any questions in regards to this memo, please call Alicia Lopez at ext. 4103. Thanks.

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COUNTY OF HIDALGO, TEXAS
CASHER'S DAILY CLOSE-OUT REPORT/DAILY REMITTANCE FORM
JUSTICE OF THE PEACE CHARLIE ESPINOZA

PRECINCT 4, PLACE 213/09
DATE OF COLLECTION:

~~PARTIAL REPORT - REGAP OF RECEIPTS FROM BALANCE REPORT~~

TOTAL CASH COLLECTED (RECEIPT # 12005 THROUGH 12008) \$8343.25
(CONTROL # 2202728 THROUGH 2202751)

*ATTACH COMPUTER BALANCE REPORT

~~PARTIAL REPORT - CASH ON HAND BY ACTUAL COUNT~~

A.) TOTAL CHECKS						\$ 2160.25
B.) TOTAL MONEY ORDERS						\$ 505.00
C.) TOTAL BOND CHECKS						
P.) CURRENCY				E.) COINS		
<u>43</u> ONES	<u>\$63.00</u>			_____ PENNIES		\$ _____
<u>12</u> FIVES	<u>185.00</u>			_____ NICKELS		_____
<u>35</u> TENS	<u>350.00</u>			_____ DIMES		_____
<u>42</u> TWENTIES	<u>840.00</u>			_____ QUARTERS		_____
<u>7</u> FIFTIES	<u>350.00</u>			_____ HALF DOLLARS		_____
<u>31</u> HUNDREDS	<u>3100.00</u>			_____ SILVER DOLLARS		_____
_____ OTHER						
TOTAL	<u>\$ 5748.00</u>			TOTAL		\$ _____

0112.25

TOTAL CHECKS, MONEY ORDERS, CURRENCY, AND COINS ON HAND
LESS: CHANGE FUND
TOTAL FUNDS RECEIVED

\$ 8,710.40
- 5010
8,209.40
\$

VARIANCE- OVERAGE/(SHORTAGE)
*ATTACH TAPE OR LIST OF CHECKS, MONEY ORDERS, AND BOND CHECKS

COMMENTS:

STATE OF TEXAS COUNTY OF HIDALGO DEPARTMENT OF REVENUE

I have counted and acknowledged receipt of my cash collected.

COUNTED BY: [Signature] WITNESSED BY: [Signature]

Validated deposit slip was verified to cash fund report by:

Any variance must be immediately reconciled and brought to the attention of the County Auditor - Internal Audit Division. When a variance occurs, submit a properly reconciled copy of this form and copies of the correlating validated deposit slip, to the County Auditor - Internal Audit Division.

DATE APPROVED APPROVED BY JUSTICE OF THE PEACE

AMT TO BE DEPOSITED TO:		Amount	Deposit Slip No.
1. JP'S TRUST FUND		\$	
2. CO. TREASURER GEN. FUND	CREDIT GL ACCOUNT NO.	\$	
a. Fines, Fees, & Court Cost Remittance	1100-227-30-000-012-0-000	\$	141
1. Treasurer Receipt No. & Date		\$	
b. Other:		\$	
1. Treasurer Receipt No. & Date		\$	

TOTAL TO BE DEPOSITED TO JP TRUST FUND AND GEN. FUND BANK ACCOUNT \$

*ATTACH VALIDATED DEPOSIT SLIP & DAILY FEE DISTRIBUTION & INDICATE AMTS TO BE DEPOSITED TO EACH ACCT

09-5137

ON 02042009 AT ABOUT 1456 I OFFICER OMAR D. PACHECO #163 WAS DISPATCHED TO 212 N. 12TH AVE (JUDGE CHARLIE ESPINOZA) IN REFERENCE TO A COUNTERFEIT DOLLAR BILL.

UPON ARRIVAL I MADE CONTACT WITH CLERK LOPEZ, ALEIDA SUEHAY (10041976). MRS. LOPEZ STATED ON 02032009 AT ABOUT 1700 SHE HAD GONE TO THE BANK TO DEPOSIT MONEY THAT THE OFFICE HAD COLLECTED. MRS. LOPEZ STATED ONE OF THE TELLERS AT THE BANK HAD TOLD HER THAT THERE WAS A \$100.00 DOLLAR BILL THAT WAS NOT REAL AND THAT THEY COULDN'T GIVE HER CREDIT FOR IT. MRS. LOPEZ STATED THAT SHE WAS ABLE TO GET BACK THE COUNTERFEIT \$100.00 DOLLAR BILL TO ADVISE JUDGE CHARLIE ESPINOZA ABOUT THE INCIDENT. MRS. LOPEZ STATED THAT SHE HAD PROBABLY RECEIVED THE \$100.00 DOLLAR BILL FROM UNKNOWN PERSON THAT WENT BY ON 02032009 AT ABOUT 1330 HOURS TO PAY THEIR FINES. ADVISED MRS. LOPEZ THAT A REPORT WOULD BE FILED AND PROVIDED HER WITH CASE NUMBER. THE COUNTERFEIT \$100.00 BILL WAS TAKEN TO EDINBURG POLICE DEPARTMENT AND TAGGED IN LOCKER #19 AS EVIDENCE.

NOTE: THE \$100.00 BILL FELT LIKE PAPER AND VISIBLE SECURITY THREAD WAS MISSING.

ODP/JCH