COUNTY of HIDALGO

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

EDINBURG, TEXAS 78539

April 19, 2013

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

Dear Judge Garcia:

Pursuant to Local Government Code Section 114.044 and Local Government Code Section 115.0035 (c), we are requesting approval of the monthly reports for the months of February 2013 through March 2013 as follows:

Department	Fees/Costs	Description
Ms. Angie Chapa, Law Librarian	$ 1,388.75	Feb. 2013 Monthly Report/Letter
The Hon. Celestino Avila, Constable Pct. No. 1	$ 940.00	Feb. 2013 Monthly Report/Letter
The Hon. Lazaro Gallardo, Constable Pct. No. 3	$ 6,985.00	Feb. 2013 Monthly Report/Letter
The Hon. Eddie Guerra, Constable Pct. No. 4	$ 830.00	Feb. 2013 Monthly Report/Letter
Mr. Eduardo Olivarez, Chief Administrator Officer	$ 29,070.00	Feb. 2013 Monthly Report/Letter
The Hon. Jose M. Flores, Comm. Pct. 3, Anzalduas	$ 7,688.00	March 2013 Monthly Report/Letter

Pursuant to Local Government Code Section 115.0035(c), we are requesting approval of the following reports:

Department	Description
The Hon. Arturo Guajardo, Jr. Hidalgo County Clerk The Hon. Rosa Trevino, Justice of the Peace	Audit of Marriage License Fees Audit No. 2013-17
Mr. Rolando Garza, Chief Appraiser	2013 Tax Roll Abatement-Santana Textiles, LLC Report No. 2013-19
The Hon. Pablo Villarreal, Jr., RTA Tax Assessor/Collector	Review of Delinquent Tax Attorney Payment Request-February 2013 Report No. 2013-37

Thank you for your consideration in this matter.

Respectfully,

Ray Enfiacio, CPA
Hidalgo County Auditor

Attachments

HIDALGO COUNTY DISTRICT JUDGES

RICARDO P. RODRIGUEZ, JR. JUDGE, 92ND D.C. | RODOLFO DELGADO JUDGE, 93RD D.C. | J. R. "BOBBY" FLORES JUDGE, 139TH D.C. | ROSE GUERRA REYNA JUDGE, 206TH D.C. | JUAN R. PARTIDA JUDGE, 275TH D.C. | MARIO E. RAMIREZ, JR. JUDGE, 332ND D.C. | NOE GONZALEZ JUDGE, 370TH D.C. OVERSEER | LETICIA LOPEZ JUDGE, 389TH D.C. | AIDA SALINAS FLORES JUDGE, 398TH D.C. | ISRAEL RAMON, JR. JUDGE, 430TH D.C. | JESSE CONTRERAS JUDGE, 449TH D.C.

HIDALGO COUNTY LAW LIBRARY
MONTHLY FEES REPORT
FOR THE MONTH ENDED February 28, 2013

PBC

PART I: SUMMARY OF MONTHLY COLLECTIONS

A	B	C	D	E	F	G	H	I
		Law Library Receipt # Sequence			COUNTY TREASURER			
	Receipt Date	BEG #	END #	Total Collected	Receipt Amount	Receipt No.	Receipt Date	OVER/ (SHORT)
1	1-Feb-13	51767	51771	$ 40.00	$ 40.00	162466	02/04/13	-
2	2-Feb-13	0	0	$ -				-
3	3-Feb-13	0	0	$ -				-
4	4-Feb-13	51772	51779	$ 70.00	70.00	162552	02/06/13	-
5	5-Feb-13	51780	51790	$ 103.25	103.25	162553	02/06/13	-
6	6-Feb-13	51791	51795	$ 36.00	36.00	162622	02/08/13	-
7	7-Feb-13	51796	51809	$ 75.00	75.00	162623	02/08/13	-
8	8-Feb-13	51810	51814	$ 26.75	26.75	162566	02/11/13	-
9	9-Feb-13	0	0	$ -		162646		-
10	10-Feb-13	0	0	$ -				-
11	11-Feb-13	51815	51820	$ 52.00	52.00	162705	02/13/13	-
12	12-Feb-13	51821	51825	$ 47.00	47.00	162706	02/13/13	-
13	13-Feb-13	51826	51834	$ 153.25	153.25	162755	02/14/13	-
14	14-Feb-13	51835	51840	$ 75.25	75.25	162788	02/15/13	-
15	15-Feb-13	51841	51849	$ 71.25	71.25	162889	02/21/13	-
16	16-Feb-13	0	0	$ -				-
17	17-Feb-13	0	0	$ -				-
18	18-Feb-13	Holiday	0	$ -				-
19	19-Feb-13	51850	51861	$ 90.00	90.00	162891	02/21/13	-
20	20-Feb-13	51862	51870	$ 100.25	100.25	162892	02/21/13	-
21	21-Feb-13	51871	51878	$ 72.00	72.00	162946	02/25/13	-
22	22-Feb-13	51879	51887	$ 78.50	78.50	162947	02/25/13	-
23	23-Feb-13	0	0	$ -				-
24	24-Feb-13	0	0	$ -				-
25	25-Feb-13	51888	51900	$ 126.25	126.25	163008	02/26/13	-
26	26-Feb-13	51901	51906	$ 44.75	44.75	163059	02/28/13	-
27	27-Feb-13	51907	51912	$ 76.75	76.75	163059	02/28/13	-
28	28-Feb-13	51913	51918	$ 50.50	50.50	163107	03/01/03	-
29	1-Mar-13	0	0	$ -				-
30	2-Mar-13	0	0	$ -				-
31	3-Mar-13	0	0	$ -				-
	TOTAL RECEIPTS AND FUNDS COLLECTED			1,388.75				0.00

LESS: REIMBURSEMENTS 0.00 FOR RECEIPT #(s): _____

TOTAL REVENUE COLLECTIONS 1,388.75 X21

PART II: SUMMARY OF YEARLY COLLECTIONS:

January	$ 1,288.25	July	$ -
February	$ 1,388.75	August	$ -
March	$ -	September	$ -
April	$ -	October	$ -
May	$ -	November	$ -
June	$ -	December	$ -
(1) Subtotal	$ 2,677.00	(2) Subtotal	$ -

Total (1+2) $ 2,677.00 X21

HIDALGO COUNTY AUDITOR'S OFFICE
APPROVED BY: _____
DATE: 3/11/13 3/A/13

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

Araceli Chapa
LAW LIBRARIAN OF HIDALGO COUNTY, TX

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

COUNTY AUDITOR'S FORM: RE- CLL-001 REVISED: 2/10

X1

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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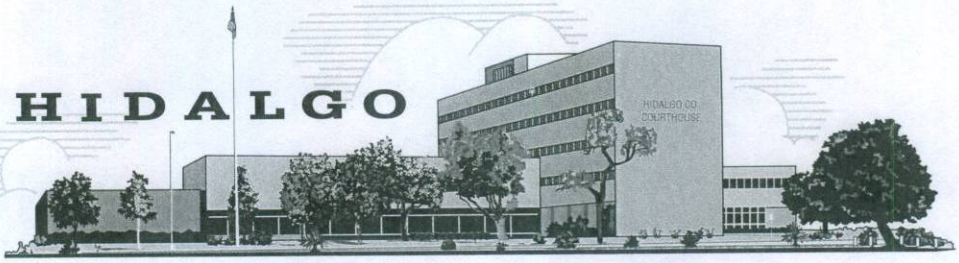

EDINBURG, TEXAS 78539

March 28, 2013

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

Re: Review of *Monthly Fees Report* and Supporting Documentation
For the Month of February 2013

Dear Ms. Chapa:

We have conducted a limited scope review of the *Monthly Fees Report* and all supporting documentation for the month of February 2013 pursuant to Local Government Code §115.002 (a) and §115.002 (b). The objective of the review was to determine if fees collected were properly accounted and reported.

Scope:
The scope of our review was limited to collections reported by your office on the *Monthly Fees Report* for the month of February 2013. Our review was not designed nor intended to be a detailed study of every relevant control system, procedure, or transaction. Accordingly, the opportunities for improvement presented in this report may not be all-inclusive of areas where improvement could be made.

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

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

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

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

HIDALGO COUNTY DISTRICT JUDGES

RICARDO P. RODRIGUEZ, JR. JUDGE, 92ND D.C. | RODOLFO DELGADO JUDGE, 93RD D.C. | J. R. "BOBBY" FLORES JUDGE, 139TH D.C. | ROSE GUERRA REYNA JUDGE, 206TH D.C. | JUAN R. PARTIDA JUDGE, 275TH D.C. | MARIO E. RAMIREZ, JR. JUDGE, 332ND D.C. | NOE GONZALEZ JUDGE, 370TH D.C. OVERSEER | LETICIA LOPEZ JUDGE, 389TH D.C. | AIDA SALINAS FLORES JUDGE, 398TH D.C. | ISRAEL RAMON, JR. JUDGE, 430TH D.C. | JESSE CONTRERAS JUDGE, 449TH D.C.

Conclusion:
Total collections for the month of February 2013 were $1,388.75. 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 Eufracio, CPA
County Auditor

Enclosure: Copy of *Law Library Monthly Fees Report*

Cc: Mr. Valde Guerra, Commissioners Court Executive Officer

THE COUNTY OF HIDALGO TEXAS

HIDALGO COUNTY DISTRICT JUDGES

RICARDO P. RODRIGUEZ, JR. JUDGE, 92ND D.C. | RODOLFO DELGADO JUDGE, 93RD D.C. | J. R. "BOBBY" FLORES JUDGE, 139TH D.C. | ROSE GUERRA REYNA JUDGE, 206TH D.C. | JUAN R. PARTIDA JUDGE, 275TH D.C. | MARIO E. RAMIREZ, JR. JUDGE, 332ND D.C. | NOE GONZALEZ JUDGE, 370TH D.C. OVERSEER | LETICIA LOPEZ JUDGE, 389TH D.C. | AIDA SALINAS FLORES JUDGE, 398TH D.C. | ISRAEL RAMON, JR. JUDGE, 430TH D.C. | JESSE CONTRERAS JUDGE, 449TH D.C.

HIDALGO COUNTY LAW LIBRARY
MONTHLY FEES REPORT
FOR THE MONTH ENDED February 28, 2013

PBC

PART I: SUMMARY OF MONTHLY COLLECTIONS

A	B	C	D	E	F	G	H	I
		Law Library Receipt # Sequence			COUNTY TREASURER			
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5	5-Feb-13	51780	51790	$ 103.25	103.25	162553	02/06/13	-
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9	9-Feb-13	0	0	$ -		162646		-
10	10-Feb-13	0	0	$ -				-
11	11-Feb-13	51815	51820	$ 52.00	52.00	162705	02/13/13	-
12	12-Feb-13	51821	51825	$ 47.00	47.00	162706	02/13/13	-
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23	23-Feb-13	0	0	$ -				-
24	24-Feb-13	0	0	$ -				-
25	25-Feb-13	51888	51900	$ 126.25	126.25	163008	02/26/13	-
26	26-Feb-13	51901	51906	$ 44.75	44.75	163059	02/28/13	-
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29	1-Mar-13	0	0	$ -				-
30	2-Mar-13	0	0	$ -				-
31	3-Mar-13	0	0	$ -				-
	TOTAL RECEIPTS AND FUNDS COLLECTED			1,388.75				0.00

LESS: REIMBURSEMENTS 0.00 FOR RECEIPT #(s): _____

TOTAL REVENUE COLLECTIONS 1,388.75 X21

PART II: SUMMARY OF YEARLY COLLECTIONS:

January	$ 1,288.25	July	$ -	HIDALGO COUNTY AUDITOR'S OFFICE	
February	$ 1,388.75	August	$ -	APPROVED BY:	
March	$ -	September	$ -	DATE:	3/11/13 3/A/13
April	$ -	October	$ -		
May	$ -	November	$ -		
June	$ -	December	$ -		
(1) Subtotal	$ 2,677.00	(2) Subtotal	$ -	Total (1+2)	$ 2,677.00

X21

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

Araceli Chapa

LAW LIBRARIAN OF HIDALGO COUNTY, TX

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

COUNTY AUDITOR'S FORM: RE- CLL-001 REVISED: 2/10

X1

Constable Celestino Avila Jr. Monthly Report

For the Month Ending FEBRUARY 2013 PBC

Date	Plaintiff	Defendant	Receipt #	Cause #	Type of Service	In/Out County	Court	Treasurer #	Amount Due
Friday, February 01, 2013	~~Wells Fargo Bank, N. A.~~ OK	~~Lori M. Gonzalez and all other Occupants~~ OK	010610-1	~~FED13-003JM~~ OK	Writ of Possession	In County	Justice Clerk	162457	$200.00
Friday, February 01, 2013	Jessie Webber	Maria C. Lopez and all occupants	010611-1	FED13-473	FED	In County	Justice Clerk	162457	$70.00
Friday, February 01, 2013	Casa Messina	Francisca Martinez (SUBSERVICE 2-7-13)	010612-1	FED13-474	FED	In County	Justice Clerk	162457	$70.00
Friday, February 01, 2013	State of Texas	Cory Elsik	010613-1	t02-18001GS	Warrant	In County	Justice Clerk	162457	$50.00
Wednesday, February 13, 2013	SENON V. MOYA (dismissed 2-26-13)	JUAN MARMOLEJO(sub service 2-13-13)	010614-1	FED13-479	FED	In County	Justice Clerk	162804	$70.00
Thursday, February 14, 2013	PEDRO MARTINEZ JR.	ELIZABETH CARRANZA AND ALL OCCUPANTS	010615-1	FED13-478	FED	In County	Justice Clerk	162854	$70.00
Tuesday, February 19, 2013	Colorado Electric Supply Ltd.	Hector Cabrera Dba Cabrera Electric	010616-1	1,018,403-701	Writ of Execution	Out of County	County Clerk	162865	$200.00
Wednesday, February 20, 2013	Carlos De La Cruz	Becky Morones	010617-1	SC13-012JM	Small Claims	In County	Justice Clerk	162915	$70.00
Wednesday, February 20, 2013	Gonzalez Furniture Co. Inc.	Yvette Ramirez	010618-1	C-0277-13-21	Civil Claims	In County	Justice Clerk	162915	$70.00
Monday, February 25, 2013	Fedral National Mortgage Association, A/K/A Fannie	Cynthia Segura-Torres (and all other occupants)	010619-1	FED13-028JM	FED	In County	Justice Clerk	162998	$70.00
Grand Total									**$940.00**

X22

Friday, March 01, 2013

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: _____ *Prepared by:* _____

Constable, Precinct 1

~~Chief Deputy~~ Administrative Assistant

HIDALGO COUNTY AUDITOR'S OFFICE
APPROVED BY: BM
DATE: 3/19/13 3/20/13

X

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
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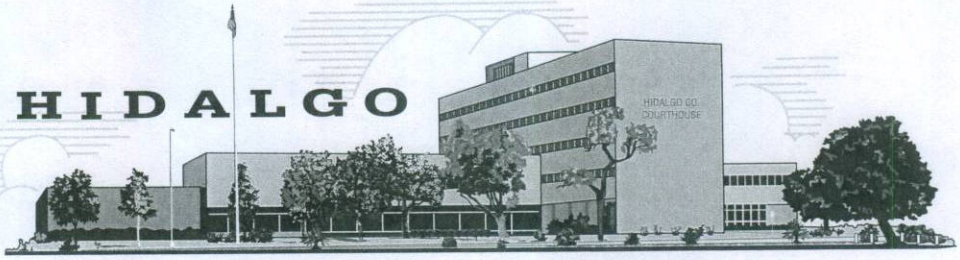

EDINBURG, TEXAS 78539

March 28, 2013

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 February 2013

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 February 2013 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 February 2013. 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.
- 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.

HIDALGO COUNTY DISTRICT JUDGES

RICARDO P. RODRIGUEZ, JR. JUDGE, 92ND D.C. | RODOLFO DELGADO JUDGE, 93RD D.C. | J. R. "BOBBY" FLORES JUDGE, 139TH D.C. | ROSE GUERRA REYNA JUDGE, 206TH D.C. | JUAN R. PARTIDA JUDGE, 275TH D.C. | MARIO E. RAMIREZ, JR. JUDGE, 332ND D.C. | NOE GONZALEZ JUDGE, 370TH D.C. OVERSEER | LETICIA LOPEZ JUDGE, 389TH D.C. | AIDA SALINAS FLORES JUDGE, 398TH D.C. | ISRAEL RAMON, JR. JUDGE, 430TH D.C. | JESSE CONTRERAS JUDGE, 449TH D.C.

Conclusion:
Total collections for the month of February 2013 were $940.00. Based on the results of our review, we have concluded that generally fees collected were properly accounted and reported; however, the system of internal controls for the collection and safeguarding of cash requires improvement as noted in the following observations.

Observation No. 1:
We noted during our review that receipts at times were not properly completed. The receipts at times did not have the correct information regarding the defendant name, plaintiff's name and cause number.

The County Auditor's Office has a policy requiring that receipts should be properly completed at the time of issuance. Receipts issued should contain the following information: the receipt date, the name of the person from which the funds were received, amount received, method of payment (i.e. cash, check or money order number), style of the case, case number, type of court in which case was filed (i.e. justice, county, or district court), statement of whether the request for service is from in County or out of County, name of the County from which service was requested, type and number of services requested, and the receipt preparer's initials.

Formal monitoring procedures have not been implemented to ensure that receipts are properly completed at the time of issuance. This may result in the loss of county revenues and improper reporting of fees.

Recommendation:
Management should implement formal monitoring procedures to ensure receipts are properly completed at the time of issuance. At a minimum, the procedures noted above should be implemented.

Observation No. 2:
Odyssey, the County's justice/receipting information system, was installed and training regarding its use was provided to the Constable's staff. However, we noted that *Odyssey* was not utilized to receipt collections. Instead, manual official County receipts were issued. In addition, the manual receipts were not subsequently entered into *Odyssey*.

The County Auditor's Office requires that a computerized receipting system be used, if available, to receipt collections. Manual receipts should only be utilized if the computerized receipting system is non-operational. If a department with a computerized receipting system uses manual receipts, those manual receipts must be entered into the computerized receipting system as soon as possible, but in no event later than the next business day after the computerized receipting system is operational. Each manual receipt and corresponding computer-generated receipt should be cross-referenced.

Formal procedures have not been developed and implemented to ensure *Odyssey* is utilized to receipt collections.

Recommendation:
Management should develop and implement formal procedures to ensure that *Odyssey* is utilized to receipt collections. Management should contact the Information Technology Department to request their assistance regarding the use of *Odyssey* to receipt collections.

Please provide a written management response to the observations noted above by April 19, 2013.

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 Eufracio, CPA
County Auditor

Enclosure: Copy of *Monthly Fees Report*

Cc: Mr. Valde Guerra, Commissioners Court Executive Officer

Constable Celestino Avila Jr. Monthly Report

For the Month Ending FEBRUARY 2013 PBC

Date	Plaintiff	Defendant	Receipt #	Cause #	Type of Service	In/Out County	Court	Treasurer #	Amount Due
Friday, February 01, 2013	~~Wells Fargo Bank, N. A.~~ OK	~~Lori M.Gonzalez and all other Occupants~~ OK	010610-1	~~FED13-003JM~~ OK	Writ of Possession	In County	Justice Clerk	162457	$200.00
Friday, February 01, 2013	Jessie Webber	Maria C. Lopez and all occupants	010611-1	FED13-473	FED	In County	Justice Clerk	162457	$70.00
Friday, February 01, 2013	Casa Messina	Francisca Martinez (SUBSERVICE 2-7-13)	010612-1	FED13-474	FED	In County	Justice Clerk	162457	$70.00
Friday, February 01, 2013	State of Texas	Cory Elsik	010613-1	t02-18001GS	Warrant	In County	Justice Clerk	162457	$50.00
Wednesday, February 13, 2013	SENON V. MOYA (dismissed 2-26-13)	JUAN MARMOLEJO(sub service 2-13-13)	010614-1	FED13-479	FED	In County	Justice Clerk	162804	$70.00
Thursday, February 14, 2013	PEDRO MARTINEZ JR.	ELIZABETH CARRANZA AND ALL OCCUPANTS	010615-1	FED13-478	FED	In County	Justice Clerk	162854	$70.00
Tuesday, February 19, 2013	Colorado Electric Supply Ltd.	Hector Cabrera Dba Cabrera Electric	010616-1	1,018,403-701	Writ of Execution	Out of County	County Clerk	162865	$200.00
Wednesday, February 20, 2013	Carlos De La Cruz	Becky Morones	010617-1	SC13-012JM	Small Claims	In County	Justice Clerk	162915	$70.00
Wednesday, February 20, 2013	Gonzalez Furniture Co. Inc.	Yvette Ramirez	010618-1	C-0277-13-21	Civil Claims	In County	Justice Clerk	162915	$70.00
Monday, February 25, 2013	Fedral National Mortgage Association, A/K/A Fannie	Cynthia Segura-Torres (and all other occupants)	010619-1	FED13-028JM	FED	In County	Justice Clerk	162998	$70.00
Grand Total									**$940.00**

Friday, March 01, 2013

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: _____ *Prepared by:* _____

Constable, Precinct 1 ~~Chief Deputy~~ ADMINISTRATIVE ASSISTANT

HIDALGO COUNTY AUDITOR'S OFFICE
APPROVED BY: BMZ
DATE: 3/19/13 3/2013

CONSTABLE, PCT. 3 LARRY GALLEGO MONTHLY REPORT

For the Month Ending February

DATE	PLAINTIFF'S NAME	DEFENDANT'S NAME	RECEIPT NUMBER	CAUSE NUMBER	TYPE OF SERVICE: OUT OF COUNTY (OC)/ IN-COUNTY (IC)	OC	IC	Justice Clerk	County Clerk	District Clerk	Other	Const Sale	TREASURER RECEIPT	AMOUNTS DUE TO COUNTY
2/1/2013	LA JOYA ISD, ET AL	PALM SHORES DEVELOPMENT CORP.	10145	T-543-03-C	ORDER OF SALE, LEVY, DEED, & NOTICE PACKAGE		X			X			162566	$270.00
2/1/2013	TEXAS MEDICAL DISTRIBUTORS, INC	JOSE PALACIOS & JOE M. RODRIGUEZ	10146	CV35398	CITATION	X				X			162566	$70.00
2/1/2013	PROBUILD COMPANY	NEW HAUS CONSTRUCTION	10147	C-1796-12-D	WRIT OF EXECUTION		X			X			162566	$200.00
2/1/2013	GONZALEZ FURNITURE	JUAN F. CRUZ	10148	C-0216-13-21	CITATION		X	X					162566	$70.00
2/1/2013	HIDALGO COUNTY, ET AL	BORDER AMBULANCE SERVICE	10149	T-2817-12-D	TAX WARRANT		X			X			162566	$200.00
2/1/2013	HIDALGO COUNTY, ET AL	CLARK SCROGGIN	10150	T-3029-12-E	TAX WARRANT		X			X			162566	$200.00
2/1/2013	CONTINENTAL BANK	TIMES EXPRESS SEWNG ABN	10151	C-2315-12-E	CERTIFIED MAIL X 1, LEVY, DEED, & NOTICE PKG.		X			X			162567	$85.00
2/1/2013	SHARYLAND ISD, ET AL.	LUPE CASTILLO, jr.	10152	T-3064-12-E	TAX WARRANT		X			X			162567	$200.00
2/6/2013	EDINBURG CISD, ET AL	600 PLUS GYM SPA	10153	T-3097-12-G	TAX WARRANT X 2		X			X			162567	$400.00
2/6/2013	EDINBURG CISD, ET AL	JANICE DE LEON	10154	T-0251-13-G	TAX WARRANT		X			X			162567	$200.00
2/7/2013	LONE STAR NATIONAL BANK	MICHELLE CANTU CHARRO, UPTOWN FITNESS LLC, RODRIGO SALINAS	10155	CL-13-0450-F	WRIT OF SEQUESTRATION		X		X				162627	$200.00
2/12/2013	HIDALGO COUNTY, ET AL	CHO & JUNG LLC	10156	T-0091-13-A	TAX WARRANT		X			X			162771	$200.00
2/13/2013	WESLACO ISD, ET AL	JULIO TORRES	10157	T-3065-12-G	TAX WARRANT		X			X			162774	$200.00
2/13/2013	EDCOUCH-ELSA ISD, ET AL	NOEL HERNANDEZ	10158	T-3109-12-C	TAX WARRANT X 2		X				X		162774	$400.00
2/14/2013	GONZALEZ FURNITURE	SANTA MARLEN ALANIZ	10159	C-0932-12-21	SMALL CLAIMS CITATION		X	X					162800	$70.00
													Page Total	$2,965.00
													Grand Total	^

THE COUNTY OF HIDALGO TEXAS

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: Harold Gallego
Constable, Precinct 3

Prepared by: Raquel V. Ramos

2013 MAR 7 PM 4 34
COUNTY AUDITOR
RECEIVED BY

County Auditor's Form AS-C-002

Revised: 3/01

CONSTABLE, PCT. 3 LARRY GALLEGO MONTHLY REPORT

For the Month Ending February

DATE	PLAINTIFF'S NAME	DEFENDANT'S NAME	RECEIPT NUMBER	CAUSE NUMBER	TYPE OF SERVICE: OUT OF COUNTY (OC)/ IN-COUNTY (IC)	OC	IC	Justice Clerk	County Clerk	District Clerk	Other	Const Sale	TREASURER RECEIPT	AMOUNTS DUE TO COUNTY
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2/15/2013	RIO BANK	ROCK LEASING, INC. ET AL	10161	C-2641-11-I	WRIT OF EXECUTION		X			X			162867	$200.00
2/15/2013	PSJA ISD, ET AL	PRO ANGLER MARINE INC.	10162	T-3108-12-B	TAX WARRANT		X			X			162867	$200.00
2/15/2013	PSJA ISD, ET AL	PRO ANGLER MARINE INC.	10163	T-3108-12-B	TAX WARRANT		X			X			162867	$200.00
2/15/2013	LJ ISD, ET AL	ACOSTA'S DRIVE IN	10164	T-2443-12-C	TAX WARRANT		X			X			162867	$200.00
2/15/2013	HIDALGO COUNTY ET AL	JUQIULA ZETUNA CORP	10165	T-2970-12-D	TAX WARRANT		X			X			162868	$200.00
2/19/2013	HIDALGO COUNTY ET AL	ROEL ALVAREZ	10166	T-0022-13-A	TAX WARRANT		X			X			162868	$200.00
2/19/2013	HIDALGO COUNTY ET AL	MARTINEZ-KRYSAK VENTURES	10167	T-3028-12-E	TAX WARRANT		X			X			162868	$200.00
2/19/2013	HIDALGO COUNTY ET AL	BELLINI SEVEN MARTIN ET AL	10168	T-3229-12-A	TAX WARRANT		X			X			162868	$200.00
2/19/2013	HIDALGO COUNTY ET AL	FIGUEROA & SONS ET AL	10169	T-2824-12-J	TAX WARRANT		X			X			162868	$200.00
2/19/2013	SUNBELT RENTALS, INC.	ARAPET INDUSTRIES, LLC & CESAR SANCHEZ	10170	383552	CITATION (BEXAR CO) X2	X			X				162931	$140.00
2/22/2013	GONZALEZ FURNITURE	JESSICA OLMEDA	10171	C-0283-13-21	CITATION		X	X					163199	$70.00
2/28/2013	CITIFINANCIAL INC	MARIA DEL JESUS VILLARREAL & ALL OCCS.	10172	FD13-042-31	FORCIBLE ENTRY DETAINER		X	X					163188	$70.00
2/28/2013	HIDALGO COUNTY ET AL	MIS ANOS FELICES ADULT DAY CARE	10173	T-0252-13-B	TAX WARRANT		X			X			163188	$200.00
2/28/2013	PSJA ISD, ET AL	JOSE SANTOS RUIZ	10174	T-0253-13-E	TAX WARRANT		X			X			163188	$200.00
													Page Total	$2,690.00
													Grand Total	^

THE COUNTY OF HIDALGO TEXAS

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

Approved by: Constable, Precinct 3

Prepared by:

County Auditor's Form AS-C-002

Revised: 3/01

X10

CONSTABLE, PCT. 3 LARRY GALLARDO MONTHLY REPORT

For the Month Ending February

DATE	PLAINTIFF'S NAME	DEFENDANT'S NAME	RECEIPT NUMBER	CAUSE NUMBER	TYPE OF SERVICE: OUT OF COUNTY (OC)/ IN-COUNTY (IC)	OC	IC	Justice Clerk	County Clerk	District Clerk	Other	Const Sale	TREASURER RECEIPT	AMOUNTS DUE TO COUNTY
2/28/2013	HIDALGO COUNTY, ET AL	LUIS PATINO	10175	T-2826-12-H	TAX WARRANT		X			X			163188	$200.00
2/28/2013	HIDALGO COUNTY, ET AL	MARTINEZ & KRYSAK VENTURES	10176	T-3028-12-E	TAX WARRANT		X			X			163188	$200.00
2/28/2013	HIDALGO COUNTY, ET AL	BELLINI SEVEN MARTINI LOUNGE	10177	T-3229-12-A	TAX WARRANT		X			X			163188	$200.00
2/28/2013	HIDALGO COUNTY, ET AL	ESCALA BOUTIQUE INC	10178	T-0002-13-B	TAX WARRANT		X			X			163188	$200.00
2/28/2013	EDINBURG CISD, ET AL	PARDI PRODUCE	10179	T-2442-12-B	TAX WARRANT X 2, CERTIFIED MAIL X4, & LEVY, DEED, & NOTICE PKG.		X			X			163188	$530.00
													Page Total	$1,330.00
													Grand Total	$6,985.00

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: Constable, Precinct 3

Prepared by:

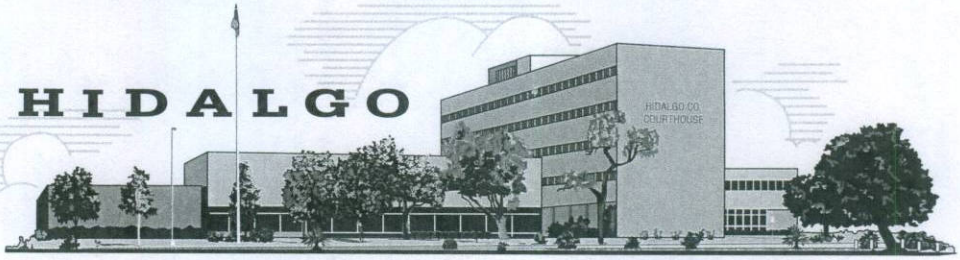
HIDALGO COUNTY AUDITOR'S OFFICE
APPROVED BY:
DATE: 3/28/13

County Auditor's Form AS-C-002

Revised: 3/01

COUNTY of HIDALGO

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



EDINBURG, TEXAS 78539

March 28, 2013

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

Re: Review of *Monthly Fees Reports* and Supporting Documentation
For the month of February 2013

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 February 2013 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 February 2013. 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.
- 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.

HIDALGO COUNTY DISTRICT JUDGES

RICARDO P. RODRIGUEZ, JR. JUDGE, 92ND D.C. | RODOLFO DELGADO JUDGE, 93RD D.C. | J. R. "BOBBY" FLORES JUDGE, 139TH D.C. | ROSE GUERRA REYNA JUDGE, 206TH D.C. | JUAN R. PARTIDA JUDGE, 275TH D.C. | MARIO E. RAMIREZ, JR. JUDGE, 332ND D.C. | NOE GONZALEZ JUDGE, 370TH D.C. OVERSEER | LETICIA LOPEZ JUDGE, 389TH D.C. | AIDA SALINAS FLORES JUDGE, 398TH D.C. | ISRAEL RAMON, JR. JUDGE, 430TH D.C. | JESSE CONTRERAS JUDGE, 449TH D.C.

Conclusion:

Total collections for the month of February 2013 were $6,985.00. 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 Eufracio, CPA
County Auditor

Enclosure: Copy of *Monthly Fees Report*

Cc: Mr. Valde Guerra, Commissioners Court Executive Officer

THE COUNTY OF HIDALGO TEXAS

HIDALGO COUNTY DISTRICT JUDGES

RICARDO P. RODRIGUEZ, JR. JUDGE, 92ND D.C. | RODOLFO DELGADO JUDGE, 93RD D.C. | J. R. "BOBBY" FLORES JUDGE, 139TH D.C. | ROSE GUERRA REYNA JUDGE, 206TH D.C. | JUAN R. PARTIDA JUDGE, 275TH D.C. | MARIO E. RAMIREZ, JR. JUDGE, 332ND D.C. | NOE GONZALEZ JUDGE, 370TH D.C. OVERSEER | LETICIA LOPEZ JUDGE, 389TH D.C. | AIDA SALINAS FLORES JUDGE, 398TH D.C. | ISRAEL RAMON, JR. JUDGE, 430TH D.C. | JESSE CONTRERAS JUDGE, 449TH D.C.

CONSTABLE, PCT. 3 LARRY GALLEGO MONTHLY REPORT

For the Month Ending February PBC

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2/1/2013	HIDALGO COUNTY, ET AL	BORDER AMBULANCE SERVICE	10149	T-2817-12-D	TAX WARRANT		X			X			162566	$200.00
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2/6/2013	EDINBURG CISD, ET AL	600 PLUS GYM SPA	10153	T-3097-12-G	TAX WARRANT X 2		X			X			162567	$400.00
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2/7/2013	LONE STAR NATIONAL BANK	MICHELLE CANTU CHARRO, UPTOWN FITNESS LLC, RODRIGO SALINAS	10155	CL-13-0450-F	WRIT OF SEQUESTRATION		X		X				162627	$200.00
2/12/2013	HIDALGO COUNTY, ET AL	CHO & JUNG LLC	10156	T-0091-13-A	TAX WARRANT		X			X			162771	$200.00
2/13/2013	WESLACO ISD, ET AL	JULIO TORRES	10157	T-3065-12-G	TAX WARRANT		X			X			162774	$200.00
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2/14/2013	GONZALEZ FURNITURE	SANTA MARLEN ALANIZ	10159	C-0932-12-21	SMALL CLAIMS CITATION		X	X					162800	$70.00
													Page Total	$2,965.00
													Grand Total	^

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: Harold Scroggin
Constable, Precinct 3

Prepared by: Raquel V. Ramos

RECEIVED BY
COUNTY AUDITOR
2013 MAR 7 PM 4 34

County Auditor's Form AS-C-002

Revised: 3/01

CONSTABLE, PCT. 3 LARRY GALLEGO MONTHLY REPORT

For the Month Ending February

DATE	PLAINTIFF'S NAME	DEFENDANT'S NAME	RECEIPT NUMBER	CAUSE NUMBER	TYPE OF SERVICE: OUT OF COUNTY (OC)/ IN-COUNTY (IC)	OC	IC	Justice Clerk	County Clerk	District Clerk	Other	Const Sale	TREASURER RECEIPT	AMOUNTS DUE TO COUNTY
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2/15/2013	PSJA ISD, ET AL	PRO ANGLER MARINE INC.	10162	T-3108-12-B	TAX WARRANT		X			X			162867	$200.00
2/15/2013	PSJA ISD, ET AL	PRO ANGLER MARINE INC.	10163	T-3108-12-B	TAX WARRANT		X			X			162867	$200.00
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2/19/2013	HIDALGO COUNTY ET AL	MARTINEZ-KRYSAK VENTURES	10167	T-3028-12-E	TAX WARRANT		X			X			162868	$200.00
2/19/2013	HIDALGO COUNTY ET AL	BELLINI SEVEN MARTINI ET AL	10168	T-3229-12-A	TAX WARRANT		X			X			162868	$200.00
2/19/2013	HIDALGO COUNTY ET AL	FIGUEROA & SONS ET AL	10169	T-2824-12-J	TAX WARRANT		X			X			162868	$200.00
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2/22/2013	GONZALEZ FURNITURE	JESSICA OLMEDA	10171	C-0283-13-21	CITATION		X	X					163199	$70.00
2/28/2013	CITIFINANCIAL INC	MARIA DEL JESUS VILLARREAL & ALL OCCS.	10172	FD13-042-31	FORCIBLE ENTRY DETAINER		X	X					163188	$70.00
2/28/2013	HIDALGO COUNTY ET AL	MIS ANOS FELICES ADULT DAY CARE	10173	T-0252-13-B	TAX WARRANT		X			X			163188	$200.00
2/28/2013	PSJA ISD, ET AL	JOSE SANTOS RUIZ	10174	T-0253-13-E	TAX WARRANT		X			X			163188	$200.00
													Page Total	$2,690.00
													Grand Total	^

THE COUNTY OF HIDALGO TEXAS

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

Approved by: Constable, Precinct 3

Prepared by:

County Auditor's Form AS-C-002

Revised: 3/01

CONSTABLE, PCT. 3 LARRY GALLARDO MONTHLY REPORT

For the Month Ending February

DATE	PLAINTIFF'S NAME	DEFENDANT'S NAME	RECEIPT NUMBER	CAUSE NUMBER	TYPE OF SERVICE: OUT OF COUNTY (OC)/ IN-COUNTY (IC)	OC	IC	Justice Clerk	County Clerk	District Clerk	Other	Const Sale	TREASURER RECEIPT	AMOUNTS DUE TO COUNTY
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2/28/2013	HIDALGO COUNTY, ET AL	BELLINI SEVEN MARTINI LOUNGE	10177	T-3229-12-A	TAX WARRANT		X			X			163188	$200.00
2/28/2013	HIDALGO COUNTY, ET AL	ESCALA BOUTIQUE INC	10178	T-0002-13-B	TAX WARRANT		X			X			163188	$200.00
2/28/2013	EDINBURG CISD, ET AL	PARDI PRODUCE	10179	T-2442-12-B	TAX WARRANT X 2, CERTIFIED MAIL X4, & LEVY, DEED, & NOTICE PKG.		X			X			163188	$530.00
													Page Total	$1,330.00
													Grand Total	$6,985.00

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: Harold Gallardo
Constable, Precinct 3

Prepared by: R.V.P.

HIDALGO COUNTY AUDITOR'S OFFICE
APPROVED BY: [illegible]
DATE: 3/28/13 3/28/13

County Auditor's Form AS-C-002

Revised: 3/01

CONSTABLE PCT. 4 EDDIE GUERRA MONTHLY REPORT

For the Month Ending February 2013

DATE	PLAINTIFF'S NAME	DEFENDANT'S NAME	RECEIPT NUMBER	CAUSE NUMBER	TYPE OF SERVICE OUT OF COUNTY (OC)/ IN-COUNTY (IC)	OC	IC	Justice Clerk	County Clerk	District Clerk	Other	Const Sale	TREASURER RECEIPT	AMOUNTS DUE TO COUNTY
2/1/2013	Fusion Construction, LLC	Teresa Morano & Oralia Morano	9767-4	46191	Writ of Execution	X				X			162461	$200.00
2/1/2013	Ross Griffith	Ellen Destefano	9768-4	2012-SC-003237	Civil Claims	X			X				162461	$70.00
2/4/2013	Marta Monrial	Luis A. Silva	9769-4	SC2731	Small Claims	X		X					162495	$70.00
2/11/2013	Joe Gabriel Rivera	Maria Zavala	9770-4	CC13-022JM	Civil Claims		X	X					162691	$70.00
2/14/2013	Gonzalez Furniture	Armando Luna	9771-4	C-0268-13-21	Civil Claims		X	X					162807	$70.00
2/15/2013	Aldine ISD	Loho Transport, LLC	9772-4	2012-74777	Civil Claims	X				X			162811	$70.00
2/19/2013	Darlene McGhee	Rolin Escobar & Christian Ferrera	9773-4	2012-01672	Civil Claims	X				X			162882	$70.00
2/19/2013	Sharon Mares	Oscar Mares, Jr.	9774-4	F-226-10-2	Civil Claims		X		X				162882	$70.00
2/20/2013	Sharon Mares	Oscar Mares, Jr.	9775-4	F-226-10-2	Civil Claims		X		X				162883	$70.00
2/28/2013	Fortenberry Insurance Agency, LLC	Ricardo Balderas DBA KeniaExpress	9776-4	J-12V13-0166	Small Claims	X		X					163164	$70.00
													Page Total	$830.00
													Grand Total	$830.00

RECEIVED BY COUNTY AUDITOR
2013 MAR 12 AM 10:57

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

Approved by: _____ Constable, Precinct 4

Prepared by: Nayla Muñoz

HIDALGO COUNTY AUDITOR'S OFFICE
APPROVED BY: BM
DATE: 3/21/13 3/25/13

COUNTY of HIDALGO

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

EDINBURG, TEXAS 78539

March 28, 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 February 2013

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 February 2013 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 February 2013. Our review was not designed nor intended to be a detailed study of every relevant control system, procedure, or transaction. Accordingly, the opportunities for improvement presented in this report may not be all-inclusive of areas where improvement could be made.

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

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

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

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

HIDALGO COUNTY DISTRICT JUDGES

RICARDO P. RODRIGUEZ, JR. JUDGE, 92ND D.C. | RODOLFO DELGADO JUDGE, 93RD D.C. | J. R. "BOBBY" FLORES JUDGE, 139TH D.C. | ROSE GUERRA REYNA JUDGE, 206TH D.C. | JUAN R. PARTIDA JUDGE, 275TH D.C. | MARIO E. RAMIREZ, JR. JUDGE, 332ND D.C. | NOE GONZALEZ JUDGE, 370TH D.C. OVERSEER | LETICIA LOPEZ JUDGE, 389TH D.C. | AIDA SALINAS FLORES JUDGE, 398TH D.C. | ISRAEL RAMON, JR. JUDGE, 430TH D.C. | JESSE CONTRERAS JUDGE, 449TH D.C.

Conclusion:
Total collections for the month of February 2013 were $830.00. 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 observation.

Observation No. 1:
Odyssey, the County's new case management system, was installed and training regarding its use was provided to the Constable's staff. However, we noted that *Odyssey*, which contains an electronic receipting function, was not utilized to receipt collections. Instead, the Constable's office continues to utilize the manual receipting system previously in place. In addition, the manual receipts were not subsequently entered into *Odyssey*.

The County Auditor's Office requires that an electronic receipting system be used, if available, to receipt collections. Manual receipts should only be utilized if the electronic receipting system is non-operational. If a department with an electronic receipting system uses manual receipts, those manual receipts must be entered into the electronic receipting system as soon as possible, but in no event later than the next business day after the electronic receipting system is operational. Each manual receipt and corresponding computer-generated receipt should be cross-referenced.

Formal procedures have not been developed and implemented to ensure *Odyssey* is utilized to receipt collections.

Recommendation:
Management should develop and implement formal procedures to ensure that *Odyssey* is utilized to receipt collections. Management should contact the Information Technology Department to request their assistance regarding the use of *Odyssey* to receipt collections.

Please provide a written management response to the observation noted above by April 19, 2013.

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 Eufracio, CPA
County Auditor

Enclosure: Copy of *Monthly Fees Report*

Cc: Mr. Valde Guerra, Commissioners Court Executive Officer

THE COUNTY OF HIDALGO TEXAS

HIDALGO COUNTY DISTRICT JUDGES

RICARDO P. RODRIGUEZ, JR. JUDGE, 92ND D.C. | RODOLFO DELGADO JUDGE, 93RD D.C. | J. R. "BOBBY" FLORES JUDGE, 139TH D.C. | ROSE GUERRA REYNA JUDGE, 206TH D.C. | JUAN R. PARTIDA JUDGE, 275TH D.C. | MARIO E. RAMIREZ, JR. JUDGE, 332ND D.C. | NOE GONZALEZ JUDGE, 370TH D.C. OVERSEER | LETICIA LOPEZ JUDGE, 389TH D.C. | AIDA SALINAS FLORES JUDGE, 398TH D.C. | ISRAEL RAMON, JR. JUDGE, 430TH D.C. | JESSE CONTRERAS JUDGE, 449TH D.C.

CONSTABLE PCT. 4 EDDIE GUERRA MONTHLY REPORT

For the Month Ending February 2013

DATE	PLAINTIFF'S NAME	DEFENDANT'S NAME	RECEIPT NUMBER	CAUSE NUMBER	TYPE OF SERVICE OUT OF COUNTY (OC)/ IN-COUNTY (IC)	OC	IC	Justice Clerk	County Clerk	District Clerk	Other	Const Sale	TREASURER RECEIPT	AMOUNTS DUE TO COUNTY
2/1/2013	Fusion Construction, LLC	Teresa Morano & Oralia Morano	9767-4	46191	Writ of Execution	X				X			162461	$200.00
2/1/2013	Ross Griffith	Ellen Destefano	9768-4	2012-SC-003237	Civil Claims	X			X				162461	$70.00
2/4/2013	Marta Monrial	Luis A. Silva	9769-4	SC2731	Small Claims	X		X					162495	$70.00
2/11/2013	Joe Gabriel Rivera	Maria Zavala	9770-4	CC13-022JM	Civil Claims		X	X					162691	$70.00
2/14/2013	Gonzalez Furniture	Armando Luna	9771-4	C-0268-13-21	Civil Claims		X	X					162807	$70.00
2/15/2013	Aldine ISD	Loho Transport, LLC	9772-4	2012-74777	Civil Claims	X				X			162811	$70.00
2/19/2013	Darlene McGhee	Rolin Escobar & Christian Ferrera	9773-4	2012-01672	Civil Claims	X				X			162882	$70.00
2/19/2013	Sharon Mares	Oscar Mares, Jr.	9774-4	F-226-10-2	Civil Claims		X		X				162882	$70.00
2/20/2013	Sharon Mares	Oscar Mares, Jr.	9775-4	F-226-10-2	Civil Claims		X		X				162883	$70.00
2/28/2013	Fortenberry Insurance Agency, LLC	Ricardo Balderas DBA KeniaExpress	9776-4	J-12V13-0166	Small Claims	X		X					163164	$70.00
													Page Total	$830.00
													Grand Total	$830.00

RECEIVED BY COUNTY AUDITOR
2013 MAR 12 AM 10:57

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

Approved by: _____ Constable, Precinct 4

Prepared by: Nayla Muñoz

HIDALGO COUNTY AUDITOR'S OFFICE
APPROVED BY: [illegible]
DATE: 3/21/13 3/25/13

County Auditor's Form AS-C-002 Revised: 3/01

HIDALGO COUNTY HEALTH DEPARTMENT
ENVIRONMENTAL HEALTH DIVISION
MONTHLY FEES REPORT
FEBRUARY 2013

PBC

Part I: RECAP OF COLLECTIONS

A. TOTAL CASH COLLECTED — $29,070.00

1. ON-SITE SEWAGE DISPOSAL INSPECTION PERMIT FEES
   a. INSTALLATION PERMIT FEE

1. EDINBURG	$6,375.00	X13 ✓	
2. MISSION	$510.00	X14 ✓	
3. WESLACO	$595.00	X15 ✓	
		$7,480.00	X7 ✓

   b. FINAL INSPECTION PERMIT FEE

1. EDINBURG	$4,500.00	X13 ✓	
2. MISSION	$360.00	X14 ✓	
3. WESLACO	$420.00	X15 ✓	
		$5,280.00	X10 ✓

2. RESTAURANT PERMIT FEES — $10,500.00 X12 ✓
3. FOOD HANDLER'S CERTIFICATE FEES — $5,810.00 X17 ✓
4. MOBILE UNIT DECAL FEES — $-
5 REFUND RECIEPT #

TOTAL AMOUNT DUE TO THE COUNTY TREASURER: (Should Match Amt in Part II) — $29,070.00

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

Name of Fee Collected	Fee Amt.	Statute Ref.	# Issued	GL Account Number	Amount Collected
LOCAL FEES					
Installation Permit Fee	$75	HSC § 366.001 (A)	✓ 88 X7	1100-345-21-340-000-0-000	✓ $6,600.00
Final Inspection Permit Fee	$60	HSC § 366.001 (A)	✓ 88 X10	1100-345-25-340-000-0-000	✓ $5,280.00
Restaurant Inspection Fee	$100, $50, $25	HSC § 437.012	✓ 247 X3	1100-345-22-340-000-0-000	✓ $10,500.00
Food Handler's Certificate Fee	$10	HSC § 438.047	✓ 581 X3	1100-345-23-340-001-0-000	✓ $5,810.00
Mobile Unit Decal Fee	$5	HSC § 121.006 (a)	0	1100-345-24-340-000-0-000	$-
REFUND	$145				
STATE FEES					
TCEQ Waste Water Fee	$10	HSC § 367.010	✓ 88 X7	1100-207-20-000-002-0-000	✓ $880.00
TOTAL AMOUNT DUE TO THE COUNTY TREASURER:					$29,070.00

variance should => "0" —

PREPARED BY

3/5/13
DATE

THIS REPORT HAS BEEN PERSONALLY REVIEWED BY ME & I CERTIFY IT TO BE TRUE & CORRECT TO THE BEST OF MY KNOWLEDGE. I ALSO APPROVE THE SUBSEQUENT PAYMENT OF THE TCEQ WASTE WATER FEE AMOUNT COLLECTED DURING THIS MONTH TO TCEQ.

3/5/13
DATE

Eduardo Ramos
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: 3/18/13 3/28/13

COUNTY of HIDALGO

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

EDINBURG, TEXAS 78539

April 15, 2013

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

Re: February 2013 *Environmental Health Division Monthly Fees Report*

Dear Mr. Olivarez:

We have conducted a limited scope review of the *Environmental Health Division Monthly Fees Report* for the month of February 2013 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 February 2013. 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 February 2013 were $29,070.00. Based on the results of our review, we have concluded that fees collected were generally properly accounted and reported; however, improvements could be made to the system of internal controls as noted in the following observation.

HIDALGO COUNTY DISTRICT JUDGES

RICARDO P. RODRIGUEZ, JR. JUDGE, 92ND D.C. | RODOLFO DELGADO JUDGE, 93RD D.C. | J. R. "BOBBY" FLORES JUDGE, 139TH D.C. | ROSE GUERRA REYNA JUDGE, 206TH D.C. | JUAN R. PARTIDA JUDGE, 275TH D.C. | MARIO E. RAMIREZ, JR. JUDGE, 332ND D.C. | NOE GONZALEZ JUDGE, 370TH D.C. OVERSEER | LETICIA LOPEZ JUDGE, 389TH D.C. | AIDA SALINAS FLORES JUDGE, 398TH D.C. | ISRAEL RAMON, JR. JUDGE, 430TH D.C. | JESSE CONTRERA JUDGE, 449TH D.C.

Observation No. 1:

We noted during our review that deposit slips at times, were missing or had the incorrect receipt sequence on the face of the deposit slip.

The County Auditor's Office requires that the deposit slip be identified by noting the date of collection and receipt sequence for which the deposit is being made.

Formal monitoring procedures have not been developed and implemented to ensure that deposit slips are properly completed. Failure to properly prepare the deposit slips increases the risk of loss or misuse of County funds.

Recommendation:

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

Please provide a written management response to the observation noted above by April 30, 2013.

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 Zufracio, CPA
County Auditor

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

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

HIDALGO COUNTY DISTRICT JUDGES

RICARDO P. RODRIGUEZ, JR. JUDGE, 92ND D.C. | RODOLFO DELGADO JUDGE, 93RD D.C. | J. R. "BOBBY" FLORES JUDGE, 139TH D.C. | ROSE GUERRA REYNA JUDGE, 206TH D.C. | JUAN R. PARTIDA JUDGE, 275TH D.C. | MARIO E. RAMIREZ, JR. JUDGE, 332ND D.C. | NOE GONZALEZ JUDGE, 370TH D.C. OVERSEER | LETICIA LOPEZ JUDGE, 389TH D.C. | AIDA SALINAS FLORES JUDGE, 398TH D.C. | ISRAEL RAMON, JR. JUDGE, 430TH D.C. | JESSE CONTRERA JUDGE, 449TH D.C

HIDALGO COUNTY HEALTH DEPARTMENT
ENVIRONMENTAL HEALTH DIVISION
MONTHLY FEES REPORT
FEBRUARY 2013

PBC

Part I: RECAP OF COLLECTIONS

A. TOTAL CASH COLLECTED **$29,070.00**

1. ON-SITE SEWAGE DISPOSAL INSPECTION PERMIT FEES
   a. INSTALLATION PERMIT FEE
      1. EDINBURG **$6,375.00**
      2. MISSION **$510.00**
      3. WESLACO **$595.00**

   $7,480.00

   b. FINAL INSPECTION PERMIT FEE
      1. EDINBURG **$4,500.00**
      2. MISSION **$360.00**
      3. WESLACO **$420.00**

   $5,280.00

2. RESTAURANT PERMIT FEES $10,500.00
3. FOOD HANDLER'S CERTIFICATE FEES $5,810.00
4. MOBILE UNIT DECAL FEES $-
5. REFUND RECIEPT #

TOTAL AMOUNT DUE TO THE COUNTY TREASURER: (Should Match Amt in Part II) **$29,070.00**

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

Name of Fee Collected	Fee Amt.	Statute Ref.	# Issued	GL Account Number	Amount Collected
LOCAL FEES					
Installation Permit Fee	$75	HSC § 366.001 (A)	88	1100-345-21-340-000-0-000	**$6,600.00**
Final Inspection Permit Fee	$60	HSC § 366.001 (A)	88	1100-345-25-340-000-0-000	**$5,280.00**
Restaurant Inspection Fee	$100, $50, $25	HSC § 437.012	247	1100-345-22-340-000-0-000	**$10,500.00**
Food Handler's Certificate Fee	$10	HSC § 438.047	581	1100-345-23-340-001-0-000	**$5,810.00**
Mobile Unit Decal Fee	$5	HSC § 121.006 (a)	0	1100-345-24-340-000-0-000	**$-**
REFUND	$145				
STATE FEES					
TCEQ Waste Water Fee	$10	HSC § 367.010	88	1100-207-20-000-002-0-000	**$880.00**
TOTAL AMOUNT DUE TO THE COUNTY TREASURER:					**$29,070.00**

variance should => "0" -

PREPARED BY

3/5/13
DATE

THIS REPORT HAS BEEN PERSONALLY REVIEWED BY ME & I CERTIFY IT TO BE TRUE & CORRECT TO THE BEST OF MY KNOWLEDGE. I ALSO APPROVE THE SUBSEQUENT PAYMENT OF THE TCEQ WASTE WATER FEE AMOUNT COLLECTED DURING THIS MONTH TO TCEQ.

3/5/13
DATE

Elyardo Ramos
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: 3/18/13 3/19/13

HIDALGO COUNTY, TEXAS
ANZALDUAS PARK, PRECINCT 3
MONTHLY REPORT FOR THE MONTH ENDING
March 31, 2013

	DATE	BEGINNING RECEIPT NUMBER	ENDING RECEIPT NUMBER	TOTAL RECEIPTS ISSUED	TOTAL RECEIPT AMOUNT	COUNTY TREASURER DEPOSIT AMOUNT	COUNTY TREASURER DATE OF DEPOSIT	COUNTY TREASURER RECEIPT NUMBER	DEPOSIT SLIP NUMBER	
1	3/1/2013								231	
2	3/2/2013	357452	357495	44	$ 176.00	$ 176.00	3/2/2013	163191	231	00653
3	3/3/2013	357496	357572	77	$ 308.00	$ 308.00	3/3/2013	163192	231	00654
4	3/4/2013								231	
5	3/5/2013								231	
6	3/6/2013								231	
7	3/7/2013								231	
8	3/8/2013								231	
9	3/9/2013	357573	357606	34	$ 136.00	$ 136.00	3/9/2013	163606	231	00655
10	3/10/2013	357607	357707	101	$ 404.00	$ 404.00	3/10/2013	163607	231	00656
11	3/11/2013								231	
12	3/12/2013								231	
13	3/13/2013								231	
14	3/14/2013								231	
15	3/15/2013								231	
16	3/16/2013	357708	357827	120	$ 480.00	$ 480.00	3/16/2013	163608	231	00657
17	3/17/2013	357828	357966	139	$ 556.00	$ 556.00	3/17/2013	163609	231	00658
18	3/18/2013								231	
19	3/19/2013								231	
20	3/20/2013								231	
21	3/21/2013								231	
22	3/22/2013								231	
23	3/23/2013	357967	358050	84	$336.00	$336.00	3/23/2013	163803	231	00659
24	3/24/2013	358051	358116	66	$264.00	$264.00	3/24/2013	163804	231	00660
25	3/25/2013								231	
26	3/26/2013								231	
27	3/27/2013								231	
28	3/28/2013								231	
29	3/29/2013								231	
30	3/30/2013	358117	358278	162	$ 648.00	$ 648.00	3/30/2013	163911	231	00661
31	3/31/2013	358279	359373	1095	$4,380.00	$ 4,380.00	3/31/2013	163914	231	00663
					1922 x $4.00			$7,688.00		

TOTAL AMOUNT DUE TO GENERAL FUND------**1100-347-40-123-000-0-000**---------- $7,688.00
LESS: TOTAL AMOUNTS REMITTED TO GENERAL FUND---------- $7,688.00
TOTAL FUNDS DUE TO THE COUNTY TREASURER---------- $ -

PREPARED BY: _____ DATE: 4/4/13

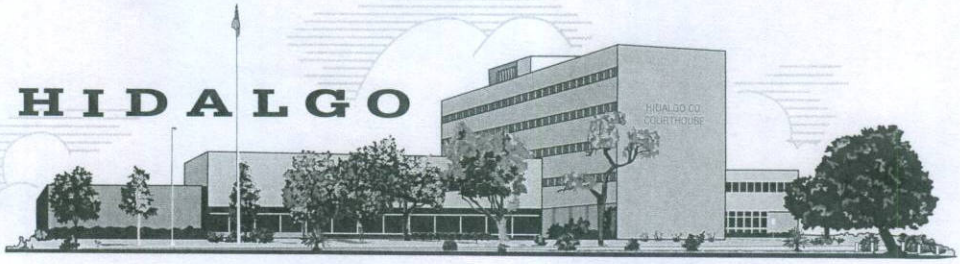
RTIFY IT TO BE TRUE AND CORRECT TO THE BEST OF MY KNOWLEDGE.

_____ 4-4-13
JOSE M. FLORES DATE
COMMISSIONER PRCT NO. 3

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

HIDALGO COUNTY AUDITOR'S OFFICE
APPROVED BY: _____
DATE: 4/11/13 4/15/13

COUNTY of HIDALGO



EDINBURG, TEXAS 78539

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

April 16, 2013

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 March 2013

Dear Commissioner Flores:

We conducted a review of the Anzalduas' Park *Monthly Fees Report* and all supporting documentation for the month of March 2013 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 March 2013. 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 March 2013 were $7,688.00. Based on our 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 observation.

HIDALGO COUNTY DISTRICT JUDGES

RICARDO P. RODRIGUEZ, JR. JUDGE, 92ND D.C. | RODOLFO DELGADO JUDGE, 93RD D.C. | J. R. "BOBBY" FLORES JUDGE, 139TH D.C. | ROSE GUERRA REYNA JUDGE, 206TH D.C. | JUAN R. PARTIDA JUDGE, 275TH D.C. | MARIO E. RAMIREZ, JR. JUDGE, 332ND D.C. | NOE GONZALEZ JUDGE, 370TH D.C. OVERSEER | LETICIA LOPEZ JUDGE, 389TH D.C. | AIDA SALINAS FLORES JUDGE, 398TH D.C. | ISRAEL RAMON, JR. JUDGE, 430TH D.C. | JESSE CONTRERAS JUDGE, 449TH D.C.

Observation No. 1:

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 receipted after the cut-off time can be safeguarded overnight until they are deposited the next business day with the next business day's collections.

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.

Please provide a written management response to the observation noted above by May 2, 2013.

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 Eufracio, CPA
County Auditor

Enclosure: Copy of *Monthly Fees Report*

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

HIDALGO COUNTY, TEXAS
ANZALDUAS PARK, PRECINCT 3
MONTHLY REPORT FOR THE MONTH ENDING
March 31, 2013

PBC

	DATE	BEGINNING RECEIPT NUMBER	ENDING RECEIPT NUMBER	TOTAL RECEIPTS ISSUED	TOTAL RECEIPT AMOUNT	COUNTY TREASURER DEPOSIT AMOUNT	COUNTY TREASURER DATE OF DEPOSIT	COUNTY TREASURER RECEIPT NUMBER	DEPOSIT SLIP NUMBER	
1	3/1/2013								231	
2	3/2/2013	357452	357495	44	$ 176.00	$ 176.00	3/2/2013	163191	231	00653
3	3/3/2013	357496	357572	77	$ 308.00	$ 308.00	3/3/2013	163192	231	00654
4	3/4/2013								231	
5	3/5/2013								231	
6	3/6/2013								231	
7	3/7/2013								231	
8	3/8/2013								231	
9	3/9/2013	357573	357606	34	$ 136.00	$ 136.00	3/9/2013	163606	231	00655
10	3/10/2013	357607	357707	101	$ 404.00	$ 404.00	3/10/2013	163607	231	00656
11	3/11/2013								231	
12	3/12/2013								231	
13	3/13/2013								231	
14	3/14/2013								231	
15	3/15/2013								231	
16	3/16/2013	357708	357827	120	$ 480.00	$ 480.00	3/16/2013	163608	231	00657
17	3/17/2013	357828	357966	139	$ 556.00	$ 556.00	3/17/2013	163609	231	00658
18	3/18/2013								231	
19	3/19/2013								231	
20	3/20/2013								231	
21	3/21/2013								231	
22	3/22/2013								231	
23	3/23/2013	357967	358050	84	$336.00	$336.00	3/23/2013	163803	231	00659
24	3/24/2013	358051	358116	66	$264.00	$264.00	3/24/2013	163804	231	00660
25	3/25/2013								231	
26	3/26/2013								231	
27	3/27/2013								231	
28	3/28/2013								231	
29	3/29/2013								231	
30	3/30/2013	358117	358278	162	$ 648.00	$ 648.00	3/30/2013	163911	231	00661
31	3/31/2013	358279	359373	1095	$4,380.00	$ 4,380.00	3/31/2013	163914	231	00663
				1922	x $4.00			$7,688.00		

TOTAL AMOUNT DUE TO GENERAL FUND------1100-347-40-123-000-0-000----------	$7,688.00
LESS: TOTAL AMOUNTS REMITTED TO GENERAL FUND----------	$7,688.00
TOTAL FUNDS DUE TO THE COUNTY TREASURER----------	$ -

X12

PREPARED BY: [signature]

DATE: 4/4/13

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

[signature]

JOSE M. FLORES
COMMISSIONER PRCT NO. 3

4-4-13
DATE

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

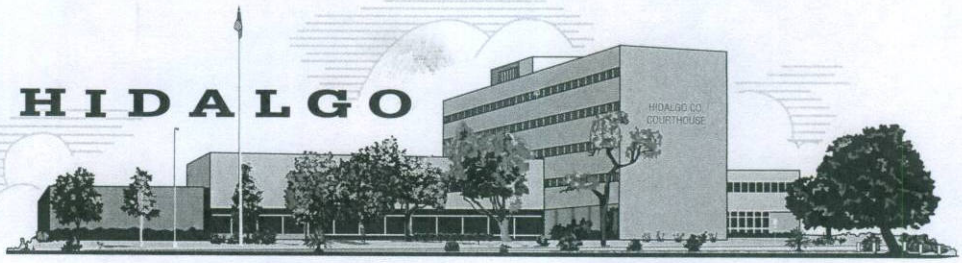
COUNTY AUDITOR'S FORM: RE-PCT.#3-001 REVISED:9/5/05

HIDALGO COUNTY AUDITOR'S OFFICE
APPROVED BY: [signature]
DATE: 4/11/13 4/15/13

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



EDINBURG, TEXAS 78539

April 3, 2013

The Honorable Arturo Guajardo, Jr.
Hidalgo County Clerk
100 N. Closner, 1st Floor
Edinburg, TX 78539

The Honorable Rosa Treviño
Justice of the Peace, Precinct 2, Place 2
300 W. Hall Acres, Suite D
Pharr, TX 78577

Re: Audit of Marriage License Fees
Audit No. 2013-17

Honorable Arturo Guajardo, Jr. & Rosa Treviño:

We have completed an audit of the marriage license fees collected by the Justice of the Peace, Precinct 2, Place 2 Office (JP's Office) on behalf of the County Clerk during the period of January 4, 2010 through February 13, 2013 in accordance with Local Government Code §115.001 and our annual audit plan. The objective of the audit was to determine if the fees for all marriage licenses issued by the JP's Office were collected and deposited in a timely manner.

The audit of marriage licenses was prompted when the JP's Office failed to submit copies of receipts for marriage license fees to the County Auditor's Office and deposit discrepancies were noted during the review of the JP's Office marriage license reports and the County Clerk's financial statements.

Background

The Justice of the Peace is a county official elected to a four-year term. The Justice of the Peace is the presiding officer of the justice and small claims court where the amount in controversy does not exceed $10,000. The Justice of the Peace also has jurisdiction over minor misdemeanor offenses (Class C). A variety of civil processes, as well as arrest and search warrants, can be issued by the Justice of the Peace. The Justice of the Peace also has a number of other duties that are not judicial in nature (e.g., conducting inquests, conducting marriage ceremonies, maintaining administrative and financial records, etc.).

The County Clerk is also a county official elected to a four-year term. The County Clerk has many responsibilities including the issuance of a marriage license to a man and a woman desiring to enter into a ceremonial marriage pursuant to Texas Family Code §2.001. Each person applying for a license must appear before the County Clerk; provide the information applicable to that person as required by the "Application for Marriage License" (application); mark the appropriate boxes provided in the application; take the oath printed on the application, and sign the application before the County Clerk pursuant to Texas Family Code §2.002.

Pursuant to Local Government Code §82.005, an appointment by the county clerk of a deputy county clerk must be in writing, signed by the county clerk, and bear the seal of the county court. The county clerk must record the appointment in the county clerk's office and must deposit the appointment in the office of the district clerk. Upon appointment, a deputy county clerk must take the official oath. A deputy county clerk acts in the name of the county clerk and may perform all official acts that the county clerk may perform.

Local Government Code §113.903 states that "with the prior consent of the commissioners court and the officer to whom funds are owed, a district, county, or precinct officer authorized by law to receive or collect money or other property that belongs to the county may receive or collect, on behalf of another district, county, or precinct officer, money or property owed to the county. If the officer collects money under this section, the officer shall deposit the money in accordance with Section 113.022."

Pursuant to Local Government Code §113.022, "a county officer or other person who receives money shall deposit the money with the county treasurer on or before the next regular business day after the date on which the money is received. If this deadline cannot be met, the officer or person must deposit the money, without exception, on or before the fifth business day after the day on which the money is received."

On December 26, 2007, upon the request of the County Clerk, the Commissioners Court approved the collection of marriage license fees by Justices of the Peace on behalf of the County Clerk pursuant to Local Government Code §113.903. In addition, the County Clerk deputized the Court Coordinators for Justice of the Peace Precinct 2, Place 2 and Justice of the Peace Precinct 3, Place 2 pursuant to Local Government Code §82.005 to issue marriage licenses.

On November 15, 2010, the County Auditors' Office issued the "Cash Handling Guidelines and Procedures" to prescribe the minimum procedures for the safeguarding of public funds. All employees responsible for handling cash are required to read the "Cash Handling Guidelines and Procedures" and sign a "Cash Handling Guidelines and Procedures Receipt Acknowledgment" form to ensure that the employee understands the guidelines and procedures. Pursuant to the "Cash Handling Guidelines and Procedures," cash receipts must be deposited intact on a daily basis, unless the amount collected is less than $100.00. In addition, all cash must be protected immediately by using a cash drawer, safe, or other secure place until it is deposited.

Marriage License Fees

The fees for obtaining a marriage license total $72.00 (marriage license fee $60.00; records management & preservation fee $5.00; county clerks records archive fee $5.00; courthouse security fee $1.00; and vital archives fee $1.00). The total fees must be paid at the time the license is issued, except as provided by Local Government Code §118.011(b-1).

Pursuant to Local Government Code §118.011(b-1), an applicant for a marriage license does not have to pay the $60.00 marriage license fee if he or she completes a premarital education course and provides a premarital education course completion certificate to the county clerk not more than one year before the date the application for marriage license was filed. The remaining fees of $12.00 ($72.00-$60.00=$12.00) may not be waived.

Furthermore, Government Code §431.039 states that a National Guard member on federal active duty or a U.S. Armed Forces member on active duty, who is preparing to be deployed to serve in a hostile fire zone as designated by the United States Secretary of Defense is exempt from paying fees for the issuance of a marriage license or duplicate marriage license. According to the County Clerk's Office Manager, upon the issuance of a marriage license, these members are required to show their active military ID. A copy of the ID is maintained with the application; however, the member is not required to provide evidence of an order for deployment.

JP's Procedures for Collecting Marriage License Fees

Each person applying for a marriage license must complete an "Application for Marriage License" and provide the applicable information required by the application; mark the appropriate boxes; take the oath printed on the application; and sign the application.

Upon the issuance of a marriage license, the Court Coordinator collects the applicable marriage license fee from the applicant and issues a three-part pre-numbered manual County Clerk official receipt. The white-part of the receipt is issued to the applicant. If an applicant claims exemption from paying fees for the issuance of a marriage license, he/she must check the box "Fee Waived – Hostile Fire Zone" on the application. In addition, the applicant must present their military ID and a copy is attached to the application by the Court Coordinator; however, the Court Coordinator does not obtain evidence of an order for deployment. If an applicant claims exemption from paying for the $60 marriage license fee, he/she must check the box "Fee Waived – Twogether" on the application. In addition, the applicant must present the premarital education course completion certificate and a copy is attached to the application by the Court Coordinator.

The JP's Office collects various fines, fees, and court costs for certain services and offenses and marriage license fees. The collections for the JP's fines, fees, and court costs are deposited on the day collected or the following business day; however, the marriage license fee collections are not deposited on the day collected.

The County Auditor's Office requires the JP's Office to document the reconciliation of collections to receipts issued on the Cashier's Daily Close-Out Report. The reconciliation must be witnessed by another person and approved by the Justice of the Peace. In addition, after the deposit has been made, the Justice of the Peace or her designee must verify that the total amount on the bank validated deposit slip agrees to the total amount to be deposited as noted on the Cashier's Daily Close-Out Report.

According to the Court Coordinator, applications and copies of the applicants' identification cards are mailed to the County Clerk's Recording Department on the same day the application is received or the following business day. However, since the deposits are not made on a daily basis, copies of the manual receipts and the bank validated deposit slips are mailed to the County Clerk's Accounting Division when the deposit is made.

The County Auditor's Office requires the completion of the "Daily Summary of Collections for Marriage Licenses" report (Daily Summary) in order to help the JP and County Clerk Offices to account for the issuance of marriage licenses and the deposit of marriage license fees. The JP's Office must submit applications and applicable supporting documentation, validated deposit slip, copies of marriage license fee receipts, and Daily Summary report to the County Clerk's Office on a daily basis. The JP's staff must note the following on the Daily Summary report: date, name of applicant, license application number issued, receipt number, name of person that issued the receipt, method of payment, type of collection (i.e., informal marriage, formal marriage), receipt amount, total deposit amount, date of deposit, signature of preparer, date prepared, and JP's signature of approval. The daily beginning and ending numbers for receipts issued and licenses issued must also be noted on the Daily Summary report. In addition, the County Clerk's staff must enter the electronic receipt number issued for each manual receipt issued by the JP's Office and the name, title, and signature of the County Clerk's staff that received the applications.

The County Auditor's Office also requires that the JP's Office account for the monthly issuance of licenses and collections by completing the "Monthly Marriage Licenses Collections" report (monthly report). The monthly report contains the receipt date, receipt number, license application number, the total daily collections, the total daily number of marriage licenses issued, the signature of the preparer (Court Coordinator), and the JP's signature of approval. The monthly report must be submitted to the County Auditor's Office along with copies of the issued receipts.

County Clerk's Procedures for the Accounting of Marriage Licenses

The County Clerk's Recording Department issues blank marriage licenses to the JP's Office in quantities of 25 and accounts for the issuance on a log. The log includes the: date of issuance, license number sequence issued, quantity issued, requesting department's name, signature of the County Clerk's employee issuing the licenses, and the signature of the JP's Office employee receiving the licenses.

Applications and copies of the applicants' identification cards received from the JP's Office are filed until an executed marriage license is received. Once the executed marriage license is received, the marriage license is recorded and scanned along with the application.

After the marriage license fees are deposited by the JP's staff to the County Clerk's Fee bank account, the County Clerk's Financial Department reconciles the validated deposit slip to the applicable manual receipts issued by the JP's Office. A computerized receipt is then issued from ACS, the County Clerk's electronic receipting system, for each manual receipt. The manual receipt number is cross-referenced on the computerized receipt. A "Department, Group, Class Transaction Report" (Transaction Report) is then generated. The Transaction Report includes: the name of the Deputy County Clerk that issued the computerized receipt, the receipt number, receipt date, receipt amount, and the name of the JP's Office that collected the marriage license fee. The Deputy County Clerk reconciles the Transaction Report to the manual receipts and deposits to ensure that all the manual receipts were issued a computerized receipt.

Segregation of Duties

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 custody of assets (e.g., receiving collections, issuing receipts, balancing receipts issued to cash on hand, preparing the bank deposit, taking deposits to the bank, and having access to the inventory of unused receipts and marriage licenses) should be different from the individual responsible for recording transactions (e.g., accounting for the numerical sequence of receipts and preparing the Daily Summary and Monthly Marriage Licenses Collection reports). In addition, the individuals responsible for custody of assets and recording transactions should be different from the individual responsible for authorization (e.g., approving void receipts, Daily Summary, and Monthly Marriage Licenses Collection reports).

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 a limited number 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.

Scope and Methodology

The scope of our review was limited to marriage licenses issued by the Justice of the Peace Precinct 2, Place 2 Office on behalf of the County Clerk during the period of January 4, 2010 through February 13, 2013. Our review did not include marriage licenses issued by the Justice of the Peace Precinct 3, Place 2 Office. 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 letter may not be all-inclusive of areas where improvement could be made. The responsibility for sound internal controls rests with management.

In planning and performing our review we interviewed JP, County Clerk, and County Auditor staff; mailed out confirmation letters; conducted a surprise cash count; and reviewed applicable statutes, policies and procedures. The following procedures were performed:

1. Reviewed deposit records, County Clerk's license logs, manual receipts, and applicable supporting documentation for fee waivers for the period of January 4, 2010 through February 13, 2013 to determine if a fee was collected for each marriage license issued by the JP's Office.
2. Reviewed deposit records and manual receipts for the period of January 4, 2010 through February 13, 2013 to determine if marriage license fees were deposited to the County Clerk's Fee bank account in a timely manner.
3. Reviewed computer generated receipts by the County Clerk's Office to determine if marriage licenses fees were receipted for each marriage license issued by the JP's Office in a timely manner.
4. Reviewed Monthly Marriage Licenses Collection reports and manual receipts to determine if the JP's Office reported marriage license fees on the Monthly Marriage Licenses Collection report when collected.

Conclusion

Based on the results of our review, we have concluded that fees for marriage licenses issued by the JP's Office were generally collected; however, collections were not deposited in a timely manner. More specifically, we noted the following:

1. There were 483 marriage licenses issued by the JP's Office during the period of review. Of the 483 marriage licenses issued:
   - For 478 marriage licenses, the appropriate fees were collected.
   - For 3 marriage licenses, fees were waived due to individuals claiming membership in the armed forces of the United States. According to the County Clerk's Office staff, the fee is waived if the member of the armed forces provides a military identification card. The applicants are not required to provide evidence of deployment to serve in a hostile fire zone as required by statute.
   - For 2 marriage licenses, we found no evidence that fees totaling $144.00 were collected or that the fees were waived. Manual receipts were not issued, deposits were not made, and documentation supporting waiver of the fees was not maintained on file. The marriage licenses were issued on September 30, 2011 and November 9, 2011. According to the Court Coordinator, she did not recall the reason for not collecting the marriage license fees.

2. Of the 478 marriage license fees collected, 406 marriage license fee collections were not deposited in a timely manner (6 to 313 days late). However, collections other than marriage license fees (i.e., fines, fees, and court costs) were deposited timely. More specifically, the following was noted:
   - Marriage license fee collections were deposited progressively later each year (e.g., 2010 collections were deposited 6 to 27 days late; 2011 collections were deposited 6 to 77 days late; and 2012 collections were deposited 7 to 313 days late). More specifically, we noted that 2012 collections were deposited as follows:
     - Marriage license fees collected from January 3, 2012 through January 26, 2012 totaling $576.00 were not deposited until March 2012.
     - Marriage license fees collected from February 3, 2012 through February 6, 2012 totaling $504.00 were not deposited until March 22, 2012 and March 30, 2012.
     - Marriage license fees collected from February 8, 2012 through February 29, 2012 totaling $648.00 were not deposited until April 2012.
     - Marriage license fees collected from March 6, 2012 through March 22, 2012 totaling $504.00 were not deposited until April 30, 2012.
     - Marriage license fees collected from March 22, 2012 through April 12, 2012 totaling $864.00 were not deposited until May 2012.
     - Marriage license fee collections were accumulated for 10 months without deposit. Collections for April 13, 2012 through February 13, 2013 totaling $6,264.00 were not deposited until February 2013. The County Auditor's Office began inquiring about the lack of deposits when the October 2012 monthly marriage license collection report was submitted without copies of receipts and validated deposit slips. The collection report was submitted on December 5, 2012 and reviewed on February 2, 2013. Upon the inquiry, the Court Coordinator made the following deposits:
       - On February 12, 2013, collections for November 2, 2012 through November 9, 2012 and partial day collections for December 4, 2012 totaling $576.00 were deposited.
       - On February 13, 2013, the remainder of the collections for December 4, 2012 and collections for December 5, 2012 through January 17, 2013 totaling $936.00 were deposited.
       - On February 14, 2013, collections for January 18, 2013 through January 31, 2013 totaling $360.00 were deposited.
       - On February 20, 2013, during a surprise cash count it was discovered that several days' collections had not been deposited. The County Auditor's Office requested that all cash on hand be immediately deposited. Therefore, the Court Coordinator deposited the collections for April 13, 2012 through October 31, 2012 totaling $3,600.00 and the collections for February 4, 2013 through February 13, 2013 totaling $792.00.
   - The JP's Office did not maintain the marriage license fee collections in a secure place. Instead, according to the Court Coordinator, the marriage license fee collections were maintained in an envelope in an unlocked file cabinet located in the storage room.
3. Computer generated receipts were issued by the County Clerk's Office for each marriage license issued by the JP's Office; however, the computer generated receipts were not issued in a timely manner. The computerized receipts were issued up to 75 days after the deposit was made by the JP's Office to the County Clerk's Fee bank account. According to the County Clerk's Office, a computerized receipt is issued when copies of the manual receipts and validated deposit slips are received from the JP's Office.
4. The JP's Office did not report marriage license fees on the Monthly Marriage Licenses Collection report when collected; instead, the marriage license fees were reported only when a deposit was made. For example:
   - The August 2012 monthly report included the following notation: "No collections made due to not having proper seal." The monthly report was prepared by the Court Coordinator and approved by the Justice of the Peace. However, fees for 3 marriage licenses were collected during the month. The marriage license fees were deposited on February 20, 2013. The February 2013 monthly report has not been submitted to the County Auditor's Office. In addition, the marriage ceremonies for the 3 marriage licenses were performed by the Justice of the Peace, Precinct 2, Place 2.
   - The September 2012 monthly report was not submitted to the County Auditor's Office for review. However, fees for 11 marriage licenses were collected during the month. The marriage license fees were

deposited on February 20, 2013. The February 2013 monthly report has not been submitted to the County Auditor's Office. In addition, the marriage ceremonies for 6 of the 11 marriage licenses were performed by the Justice of the Peace, Precinct 2, Place 2.

In addition, we noted that the system of internal controls for the issuance of marriage licenses, collection of marriage license fees, and safeguarding of cash require improvement as follows:

- Formal monitoring procedures are not in place to ensure that incompatible duties are adequately segregated or that compensating controls are implemented. The Court Coordinator performs the following incompatible duties related to marriage licenses:
  - Custody: Receives collections, issues receipts, prepares the bank deposit and takes deposit to the bank, has access to the inventory of unused receipts and blank marriage licenses
  - Recording: Accounts for the numerical sequence of receipts and prepares the Monthly Marriage Licenses Collection report
  - Authorization: Approves void receipts
- A reconciliation of fines, fees, and court costs to receipts issued was formally documented on the Cashier's Daily Close-Out report; witnessed by another person; and approved by the Justice of the Peace. In addition, after the deposit was made, the Justice of the Peace or her designee verified that the total amount on the bank validated deposit slip agreed to the total amount to be deposited on the Cashier's Daily Close-Out Report. However, the daily reconciliation of marriage license fees was not formally documented on the Cashier's Daily Close-Out Report.
- The "Cash Handling Guidelines and Procedures Receipt Acknowledgment" forms were not maintained on file for employees responsible for handling cash.
- The JP and County Clerk Offices did not account for the issuance of marriage licenses and the receipt and deposit of marriage license fees by completing the Daily Summary report.
- The County Clerk's Office issued marriage licenses to the JP's Office without verifying that collections for previous marriage licenses issued to the JP's Office were deposited to the County Clerk's Fee bank account.
- The County Clerk's staff reconciles the Transaction Report to the manual receipts and deposits to ensure that all the manual receipts were issued a computerized receipt; however, the County Clerk's staff did not examine the copies of the receipts received from the JP's Office to ensure that deposits were made in a timely manner.
- During the months of June, July and August 2012, the JP's Office did not report collections because the County Clerk's seal was broken. According to the Court Coordinator, a replacement seal was requested from the County Clerk's Office; however, the County Clerk's staff advised her to purchase a replacement seal from the JP's budget. We found no evidence that the County Clerk's Office authorized and consented to the purchase of the seal by the JP Office.

Recommendations

Management should ensure that the two missing marriage license fees totaling $144.00 are deposited to the County Clerk Fee bank account. In light of the issues identified in our review, the County Clerk should consider discontinuing allowing the Justice of the Peace courts to issue marriage licenses. However, if the practice will continue, the issues identified during the review should be addressed by developing and implementing formal policies and procedures for the proper accounting and safeguarding of marriage license fees. At a minimum, procedures should include the following:

- Evidence that the applicant is being deployed to serve in a hostile fire zone should be requested and maintained on file pursuant to Government Code §431.039.
- Marriage license fees are deposited on or before the next regular business day after the date on which the money is received. If this deadline cannot be met, the officer or person must deposit the money, without exception, on or before the fifth business day after the day on which the money is received pursuant to Local Government Code §113.022.
- Cash received is protected immediately by using a locked cash drawer, safe, or other secure place until it is deposited pursuant to the "Cash Handling Guidelines and Procedures."

- The County Clerk should immediately issue computerized receipts when a deposit has been made to the County Clerk Fee bank account. The County Clerk's Office should monitor that the JP's Office submits the copies of receipts and validated deposit slips on the day the collections are deposited or immediately the following business day.
- Receipts should be reported on the monthly report on the date issued and not the date deposited.
- Segregation of duties related to marriage licenses should be implemented. The individual responsible for custody of assets (e.g., receiving collections, issuing receipts, balancing receipts issued to cash on hand, preparing the bank deposit, taking deposits to the bank, and having access to the inventory of unused receipts and marriage licenses) should be different from the individual responsible for recording transactions (e.g., accounting for the numerical sequence of receipts and preparing the Daily Summary and Monthly Marriage Licenses Collection reports). In addition, the individuals responsible for custody of assets and recording transactions should be different from the individual responsible for authorization (e.g., approving void receipts, Daily Summary and Monthly Marriage Licenses Collection reports).

  If adequate segregation of duties cannot be implemented, compensating controls should be instituted to cover for the lack of a basic control (e.g., more management involvement in documenting, reviewing, and approving transactions, reports, and reconciliations; more adequate and timely supervision). If necessary, management should request that another JP's staff member be deputized to collect marriage license fees.
- A reconciliation of receipts issued for marriage licenses fees is formally documented on the Cashier's Daily Close-Out report; witnessed by another person; and approved by the Justice of the Peace. In addition, after the deposit has been made, the Justice of the Peace or her designee verifies that the total amount on the bank validated deposit slip agrees to the total amount to be deposited on the Cashier's Daily Close-Out Report
- All employees responsible for handling cash must read the "Cash Handling Guidelines and Procedures" and sign the acknowledgement form acknowledging their understanding of the guidelines and procedures. The acknowledgment form should be maintained on file.
- The JP and County Clerk's Offices should account for the daily issuance of licenses and collections by completing the Daily Summary report.
- The County Clerk's Office should account for previous marriage licenses issued before issuing additional licenses to the JP's Office.
- The County Clerk's Office should examine the date on the manual receipts received from the JP's Office to ensure that deposits are made in a timely manner.
- The JP's Office should request replacement seals from the County Clerk. In addition, the County Clerk's Office should maintain a log to account for all seals that are in use.

Please provide written management responses to the recommendations noted above by Friday April 12, 2013.

The issues identified during our review have been referred to the Hidalgo County Sheriff's Office for further review.

If you have any questions please call, Pedro L. Ramirez, Internal Auditor II at 318-2511 ext. 4644, Letty Chavez, Compliance Audit Supervisor, ext. 4651, Arcy B. Duran, CPA, Director of Audit, at ext. 4645, or me at ext. 4604.

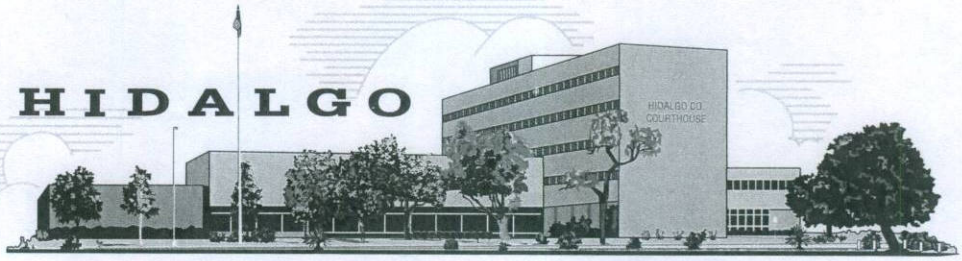
Respectfully,

Ray Eufracio, CPA
County Auditor

Cc: The Honorable Guadalupe Treviño, Hidalgo County Sheriff
The Honorable Rene Guerra, Hidalgo County Criminal District Attorney
Mr. Valde Guerra, Commissioners Court Executive Officer

COUNTY of HIDALGO

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



EDINBURG, TEXAS 78539

April 15, 2013

Rolando Garza, Chief Appraiser
Hidalgo County Appraisal District
4405 S. Professional Dr.
Edinburg, Texas 78540-0208

Ref: 2013 Tax Roll Abatement- Santana Textiles, LLC.
Report No. 2013-19

Dear Mr. Garza:

We have completed a limited scope review of the tax abatement agreement between Hidalgo County and Santana Textiles, LLC. The objective of the review was to determine whether Santana Textiles, LLC qualifies for a tax abatement for the 2013 tax year.

Scope and Methodology

The scope of our review was limited to a review of the tax abatement agreement between Hidalgo County and Santana Textiles, LLC. Our review was not designated nor intended to be a detailed study of every relevant control system, or transaction. The responsibility for sound internal controls rests with management.

As part of our review, we reviewed the tax abatement agreement between Hidalgo County and Santana Textiles, Hidalgo County Tax Abatement Guidelines, correspondence received from Santana Textiles, Representative, and compliance verification letter from Santana Textiles regarding compliance with terms of the tax abatement agreement.

Conclusion:

Based on the results of our review, we have determined that Santana Textiles does not qualify for a tax abatement for the 2013 tax year. According to correspondence received from the Santana Textiles Representative, the project has not been completed. According to the correspondence, the estimated project completion date is summer 2013.

Pursuant to Section 3.04 of the tax abatement agreement between Hidalgo County and Santana Textiles, LLC, "the abatement of ad valorem taxes shall be for a period ten (10) years that shall (a) commence on the commencement of the first ad valorem tax year after each of the following events have occurred: (i) the Project has been completed, (ii) the new value created may be ascertained from the Tax Rolls, and (iii) the new value or jobs created meets or exceeds the minimum amount required by the Guidelines and Criteria for granting tax abatements…"

If you have any questions, please feel free to call Carlos Ramirez, at 318-2511 ext. 4654, Letty Chavez, Compliance Audit Supervisor, at ext. 4651, Arcy B. Duran, CPA, Director of Audit, ext. 4645, or me at ext. 4604.

Respectfully,

Ray Eufracio, CPA
Hidalgo County Auditor

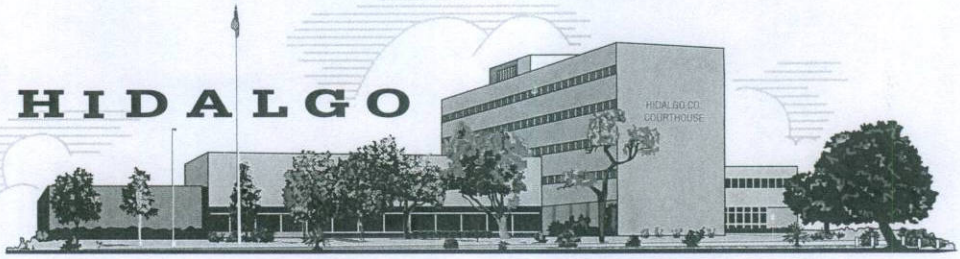
Cc: The Honorable Ramon Garcia, Hidalgo County Judge
Mr. J. Michael Aiken, CEO, Santana Textiles, LLC
Ms. Soledad Guzman, Supervisor-Property Records, Hidalgo County Appraisal District
Mr. Antonio Mendoza, PLLC, Attorney-at-Law

HIDALGO COUNTY DISTRICT JUDGES

RICARDO P. RODRIGUEZ, JR. JUDGE, 92ND D.C. | RODOLFO DELGADO JUDGE, 93RD D.C. | J. R. "BOBBY" FLORES JUDGE, 139TH D.C. | ROSE GUERRA REYNA JUDGE, 206TH D.C. | JUAN R. PARTIDA JUDGE, 275TH D.C. | MARIO E. RAMIREZ, JR. JUDGE, 332ND D.C. | NOE GONZALEZ JUDGE, 370TH D.C. OVERSEER | LETICIA LOPEZ JUDGE, 389TH D.C. | AIDA SALINAS FLORES JUDGE, 398TH D.C. | ISRAEL RAMON, JR. JUDGE, 430TH D.C. | JESSE CONTRERAS JUDGE, 449TH 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



EDINBURG, TEXAS 78539

April 12, 2013

The Honorable Pablo Villarreal, Jr., RTA
Hidalgo County Tax Assessor/Collector
2804 S. Business Hwy. 281
Edinburg, Texas 78539

Ref: Review of Delinquent Tax Attorney Payment Request-February 2013
Report No. 2013-37

Dear Mr. Villarreal:

We have completed a limited scope review of the February 2013 payment request prepared by your office for delinquent tax attorney (DTA) fees due to Perdue, Brandon, Fielder, Collins, and Mott, LLP ("Perdue") and related supporting documentation. The objective of our limited scope review was to determine if the payment request was accurate and properly authorized.

The scope of our review was limited to a review of the DTA fees collected by your office on behalf of the following entities: Hidalgo County (GHD), Road District 2 (RD2), Road District 5 (RD5), Road District 7 (RD7), Road District 11 (RD11), Road District 12 (RD12), Road District 14 (RD14), Road District 15, State of Texas (TEX); and the payment request prepared by your office for the month ended February 28, 2013. Our review was not designed nor intended to be a detailed study of every relevant control system, procedure, or transaction. The responsibility for sound internal controls rests with management.

As part of our review, we reviewed the payment request, the delinquent tax attorney contract, and various collection reports prepared by your office. The following procedures were performed:

- Verified that the payment request submitted by your office was signed and included a certification by the Hidalgo County Tax Assessor/Collector that the "payment represents 15% of the delinquent taxes and penalty and interest collections for the month of February 2013 collections".
- Reviewed the "Hidalgo County Tax Office Prior Collection Report", "Hidalgo County Tax Office Current Collection Report", "Hidalgo County Texas Contractor Report of Delinquent Collections", and the "Final Distribution Totals February 2013 Perdue, Brandon, Fielder, Collins and Mott LLP" report to determine if the amount on the payment request was accurate.
- Reviewed the "Hidalgo County Tax Office Prior Collection Report" and the "Hidalgo County Tax Office Current Collection Report" to determine if the DTA fees were collected at the 15% rate specified in the contract.
- Reviewed the list of tax accounts with tax deferrals provided by your office along with the February 2013 DTA payment request to verify whether accounts with delinquent tax attorney fees that were not collected at 15% rate specified in the contract were related to accounts with tax deferrals.

THE COUNTY OF HIDALGO TEXAS

- Reviewed the tax accounts listed on the "Hidalgo County Tax Office Prior Collection Report" and the "Hidalgo County Tax Office Current Collection Report" that reflected a negative amount and verified on *ACT*, the tax collection application system, whether delinquent tax attorney fees netted out from the payment request to Perdue were collected between January 1, 2007 through June 30, 2007 and previously paid to Linebarger Goggan Blair & Sampson, LLP ("LGBS").

The results of our review revealed that the payment request was generally accurate and properly authorized. Although delinquent tax attorney fees for 254 tax accounts were not collected at the 15% rate specified in the contract; we concluded that the differences in rates were attributed to tax deferrals and rounding (see Exhibit A).

We will proceed to process the February 2013 DTA payment request for payment in the amount of $181,923.59.

If you have any questions, please feel free to call Pedro L. Ramirez, Internal Auditor II, at 318-2511 ext. 4644, Letty Chavez, Compliance Audit Supervisor, at ext. 4651, Arcy B. Duran, CPA, Director of Audit, at ext. 4645, or me at ext. 4604.

Respectfully,

Ray Eufracio, CPA
Hidalgo County Auditor

Enclosure: Exhibit A

Cc: Mr. John David Franz, Perdue Brandon Fielder Collins & Mott, LLP

Exhibit A

	Tax Unit	Year	Account No.	Validation No.	Deposit No.	Levy Paid	Penalty/ Interest Paid	Subtotal Paid	Attorney Paid	Atty Fee Pct	Deposit Date
1	1	2007	W380000208000002	900000027582878	CB1304505	56.1	32.16	88.26	10.77	0.12	2/14/2013
2	1	2005	H265000014002300	900000027439069	1303577A	18.08	13.75	31.83	3.64	0.11	2/4/2013
3	1	1999	E140000001000300	900000027557890	1304391A	25.82	37.61	63.43	7.71	0.12	2/12/2013
4	1	1998	E140000001000300	900000027557890	1304391A	64.25	101.3	165.55	20.34	0.12	2/12/2013
5	1	1998	A300000014000500	900000027568261	1304490A	28.31	40.86	69.17	7.26	0.1	2/13/2013
6	1	1998	H410000000000400	900000027562386	1304384MLA	0.13	0.25	0.38	0.06	0.16	2/12/2013
7	1	1997	E140000001000300	900000027557890	1304391A	63.26	107.33	170.59	21.16	0.12	2/12/2013
8	1	1996	E140000001000300	900000027557890	1304391A	32.37	58.81	91.18	11.41	0.13	2/12/2013
9	1	1996	W010000044001052	900000027631174	1305276ML	5.56	9.93	15.49	1.88	0.12	2/21/2013
10	1	1995	W010000044001052	900000027631174	1305276ML	7.18	13.67	20.85	2.55	0.12	2/21/2013
11	1	1992	O270001000004100	900000027685090	1305807A	31.47	64.33	95.8	9.78	0.1	2/27/2013
12	1	1992	O270001000004100	900000027685425	1305807A	31.47	64.33	95.8	9.78	0.1	2/27/2013
13	1	1992	O270001000004100	900000027685321	1305807A	-31.47	-64.33	-95.8	-9.78	0.1	2/27/2013
14	12	1999	M520000185000200	900000027626557	1305231A	0.21	0.37	0.58	0.09	0.16	2/21/2013
15	12	1996	W010000044001052	900000027631174	1305276ML	0.29	0.54	0.83	0.1	0.12	2/21/2013
16	12	1995	W010000044001052	900000027631174	1305276ML	0.4	0.76	1.16	0.14	0.12	2/21/2013
17	17	1993	K290002000002700	900000027413442	1303290A	0.07	0.17	0.24	0.04	0.17	2/1/2013
18	1	2009	W010000023000416	900000027442744	1303590A	18.52	8.09	26.61	3.7	0.14	2/4/2013
19	1	2011	W010000043000407	900000027712930	1305907ATTYC	0.86	0.22	1.08	0.17	0.16	2/28/2013
20	1	2011	P806005000007700	900000027670080	1305784A	0.51	0.13	0.64	0.1	0.16	2/26/2013
21	1	2011	A174301000002900	900000027516456	1303984A	0.46	0.12	0.58	0.09	0.16	2/8/2013
22	1	2011	W380000630000001	874	L020713A	0.4	0.1	0.5	0.08	0.16	2/7/2013
23	1	2011	L318802000001400	900000027486248	1303731A	0.4	0.1	0.5	0.08	0.16	2/6/2013
24	1	2011	B476000000000400	900000027575963	1304482A	0.4	0.1	0.5	0.08	0.16	2/13/2013
25	1	2011	L585000000004105	900000027575587	1304411A	0.33	0.09	0.42	0.07	0.17	2/13/2013
26	1	2011	S397505000019300	900000027468484	1303677A	0.3	0.08	0.38	0.06	0.16	2/5/2013
27	1	2011	T181702000002900	900000027498577	1303805ML	0.25	0.06	0.31	0.05	0.16	2/7/2013
28	1	2011	P737099000000420	900000027537000	1304243ML	0.28	0.07	0.35	0.05	0.14	2/11/2013
29	1	2011	H090000009000010	24	WEB13052CC	0.19	0.05	0.24	0.04	0.17	2/21/2013
30	1	2011	S507000000005500	900000027446972	1303533A	0.22	0.06	0.28	0.04	0.14	2/4/2013
31	1	2011	G480000002000404	900000027502423	1303805ML	0.23	0.06	0.29	0.04	0.14	2/7/2013
32	1	2011	S295095000021141	900000027689412	1305881ML	0.2	0.05	0.25	0.04	0.16	2/27/2013
33	1	2011	S543092000012002	900000027698326	1305991ML	0.2	0.05	0.25	0.04	0.16	2/28/2013
34	1	2011	10038000000244G8	900000027706402	1305940MLB	0.23	0.06	0.29	0.04	0.14	2/28/2013
35	1	2011	M015000067001500	900000027512463	1303890MLA	0.15	0.04	0.19	0.03	0.16	2/7/2013
36	1	2011	M550000097000102	900000027512518	1303890MLA	0.14	0.03	0.17	0.03	0.18	2/7/2013
37	1	2011	L596097000002803	900000027690848	1305932A	0.17	0.04	0.21	0.03	0.14	2/28/2013
38	1	2011	G577001000003200	900000027633243	1305259ATTY	0.04	0.02	0.06	0.01	0.17	2/21/2013
39	1	2011	T684102000009800	900000027634921	1305355ATTY	0.02	0.01	0.03	0.01	0.33	2/22/2013
40	1	2010	L181000000021000	900000027616008	1305107A	749.85	242.46	992.31	138.35	0.14	2/20/2013
41	1	2010	N740500000007500	900000027499398	1303864ML	393.13	127.11	520.24	72.53	0.14	2/7/2013
42	1	2010	I200001000018500	900000027656214	1305681A	263.2	85.11	348.31	48.56	0.14	2/25/2013
43	1	2010	R225001002000300	900000027465857	1303611A	162.18	54.06	216.24	30.65	0.14	2/5/2013
44	1	2010	L196000002003900	900000027498526	1303805ML	108.86	34.47	143.33	20.09	0.14	2/7/2013
45	1	2010	W74000011B000100	900000027518245	1303981A	90.18	29.76	119.94	16.91	0.14	2/8/2013
46	1	2010	C705000007000700	900000027621266	1305187A	72.96	23.59	96.55	13.46	0.14	2/20/2013
47	1	2010	T856500000002700	900000027468961	1303669A	65.48	22.05	87.53	12.47	0.14	2/5/2013
48	1	2010	W738102000007500	900000027634824	1305364A	63.88	21.29	85.17	12.07	0.14	2/22/2013
49	1	2010	E370000008000900	900000027658908	1305640A	59.88	19.56	79.44	11.14	0.14	2/25/2013
50	1	2010	I200001000018500	900000027434377	1303576A	52.78	17.06	69.84	9.74	0.14	2/4/2013
51	1	2010	F225001003001500	900000027618076	1305130A	40.64	12.47	53.11	7.19	0.14	2/20/2013
52	1	2010	V433501000003300	900000027502776	1303884A	37.84	11.98	49.82	6.87	0.14	2/7/2013
53	1	2010	P320002005001800	900000027479591	1303785A	32.73	10.7	43.43	6.09	0.14	2/6/2013
54	1	2010	A013502000000600	900000027466488	1303655A	33.19	10.4	43.59	5.97	0.14	2/5/2013
55	1	2010	G390000000000200	900000027586375	CB1304505	32.7	10.13	42.83	5.93	0.14	2/14/2013
56	1	2010	R055004000001300	900000027485632	1303732A	26.13	8.19	34.32	4.7	0.14	2/6/2013
57	1	2010	T530000000000800	900000027422360	1303232A	22.85	7.16	30.01	4.11	0.14	2/1/2013
58	1	2010	N860000002001700	900000027462562	1303632A	21.22	7.01	28.23	3.98	0.14	2/5/2013
59	1	2010	C705000007000700	900000027533225	1304277A	17.1	5.52	22.62	3.15	0.14	2/11/2013

Exhibit A

	Tax Unit	Year	Account No.	Validation No.	Deposit No.	Levy Paid	Penalty/ Interest Paid	Subtotal Paid	Attorney Paid	Atty Fee Pct	Deposit Date
60	1	2010	W293000000002100	900000027692877	1305931A	4.63	1.5	6.13	0.85	0.14	2/28/2013
61	1	2010	A350000003000100	900000027634032	1305331A	3.64	1.23	4.87	0.7	0.14	2/22/2013
62	1	2010	C902500000004100	900000027568038	1304480A	3.39	1.12	4.51	0.64	0.14	2/13/2013
63	1	2010	M374902000009500	900000027625571	1305207ATTY	0.47	0.17	0.64	0.1	0.16	2/21/2013
64	1	2010	W510000002001000	900000027466679	1303629A	0.26	0.1	0.36	0.05	0.14	2/5/2013
65	1	2010	C140000066000410	900000027712228	1305907ATTYB	0.13	0.06	0.19	0.03	0.16	2/28/2013
66	1	2010	H422799000000207	900000027629707	1305207ATTY	0.12	0.04	0.16	0.02	0.13	2/21/2013
67	1	2010	V360000002000000	900000027564433	1304410ML	0.04	0.01	0.05	0.01	0.2	2/13/2013
68	1	2010	M095099001000108	900000027584076	CB1304505	0.03	0.01	0.04	0.01	0.25	2/14/2013
69	1	2009	F736000000002000	900000027710228	1305907ATTYB	1328.5	535.84	1864.38	245.12	0.13	2/28/2013
70	1	2009	P799000000002000	900000027703480	1305902A	523.7	207.74	731.44	95.05	0.13	2/28/2013
71	1	2009	V382000000001000	900000027693217	1305939A	407.97	157.74	565.71	72.21	0.13	2/28/2013
72	1	2009	N740500000007500	900000027499398	1303864ML	210.27	93.22	303.49	42.58	0.14	2/7/2013
73	1	2009	W74000011B000100	900000027518245	1303981A	163.46	73.56	237.02	33.59	0.14	2/8/2013
74	1	2009	E370000008000900	900000027658908	1305640A	34.6	15.46	50.06	7.06	0.14	2/25/2013
75	1	2009	H120000067000100	900000027635346	1305390A	35.19	15.01	50.2	6.86	0.14	2/22/2013
76	1	2009	M626500000001700	900000027524093	1303931A	31.17	14.03	45.2	6.4	0.14	2/8/2013
77	1	2009	B355004000008600	900000027670139	1305789A	32.74	13.86	46.6	6.33	0.14	2/26/2013
78	1	2009	E330000329001200	900000027465709	1303655A	32.75	12.66	45.41	5.79	0.13	2/5/2013
79	1	2009	P320002005001800	900000027479565	1303785A	26.72	11.94	38.66	5.45	0.14	2/6/2013
80	1	2009	G560000012002000	900000027629713	1305264A	26.57	11.08	37.65	5.06	0.13	2/21/2013
81	1	2009	B293000000001400	900000027447134	1303564A	24.96	10.64	35.6	4.86	0.14	2/4/2013
82	1	2009	P450000001000400	900000027583027	CB1304505	22.78	10.09	32.87	4.68	0.14	2/14/2013
83	1	2009	L054000000002300	900000027583041	CB1304505	26.47	10.05	36.52	4.68	0.13	2/14/2013
84	1	2009	C775000003002200	900000027547323	1304358A	24.33	9.98	34.31	4.56	0.13	2/12/2013
85	1	2009	M119003000000900	900000027532757	1304258A	22.96	9.71	32.67	4.44	0.14	2/11/2013
86	1	2009	H265000007006300	900000027578657	1304577A	0.29	0.14	0.43	0.06	0.14	2/14/2013
87	1	2009	A013704000004300	900000027421467	1303281A	0.17	0.08	0.25	0.04	0.16	2/1/2013
88	1	2009	L130000000007505	900000027584050	CB1304505	0.17	0.08	0.25	0.04	0.16	2/14/2013
89	1	2009	T110001000000600	900000027713765	1305956ATTYC	0.17	0.08	0.25	0.04	0.16	2/28/2013
90	1	2009	S325000000001401	900000027531266	1304211ATTY	0.06	0.03	0.09	0.01	0.11	2/11/2013
91	1	2008	D380002000016309	900000027707449	1305918MLB	276.02	146.28	422.3	56.72	0.13	2/28/2013
92	1	2008	E330000227000400	900000027678279	1305890A	85.08	42.82	127.9	16.46	0.13	2/27/2013
93	1	2008	L636003000005200	900000027685754	1305887A	79.4	39.17	118.57	15.01	0.13	2/27/2013
94	1	2008	R525000019007300	900000027600207	1305076A	66.62	32.65	99.27	12.49	0.13	2/19/2013
95	1	2008	P806005000000100	900000027713355	1305905ATTYC	61.76	31.91	93.67	12.32	0.13	2/28/2013
96	1	2008	S240000000001220	900000027615103	1305181A	57.99	28.8	86.79	11.05	0.13	2/20/2013
97	1	2008	E370000008000900	900000027658908	1305640A	43.45	24.63	68.08	9.65	0.14	2/25/2013
98	1	2008	S295000000048815	900000027670733	1305790A	49.34	23.19	72.53	8.81	0.12	2/26/2013
99	1	2008	S705595000000100	900000027615679	1305164A	42.51	20.97	63.48	8.03	0.13	2/20/2013
100	1	2008	F736000000002000	900000027710228	1305907ATTYB	34.85	18.24	53.09	7.06	0.13	2/28/2013
101	1	2008	Y450000014000300	900000027419827	1303211A	32.66	16.21	48.87	6.22	0.13	2/1/2013
102	1	2008	W68000000B000500	900000027584196	CB1304505	24.33	11.68	36.01	4.52	0.13	2/14/2013
103	1	2008	F450000000001800	900000027566080	1304477ML	10.02	5.31	15.33	2.06	0.13	2/13/2013
104	1	2008	N740500000007500	900000027499398	1303864ML	0.14	0.08	0.22	0.03	0.14	2/7/2013
105	1	2008	M095099001000105	900000027584060	CB1304505	0.03	0.02	0.05	0.01	0.2	2/14/2013
106	1	2007	M119003000000900	900000027532742	1304258A	216.09	143.34	359.43	49.59	0.14	2/11/2013
107	1	2007	E810000010000800	900000027525258	1303969A	142.44	92.11	234.55	31.62	0.13	2/8/2013
108	1	2007	M460000006002300	900000027518966	1303910DP	166.23	90.88	257.11	29.92	0.12	2/8/2013
109	1	2007	L085000000002300	900000027536783	1304268A	149.89	85.94	235.83	28.33	0.12	2/11/2013
110	1	2007	L120000003000100	900000027635265	1305364A	109.92	70.71	180.63	24.24	0.13	2/22/2013
111	1	2007	V433502000008800	900000027523962	1303989A	40.86	22.87	63.73	7.47	0.12	2/8/2013
112	1	2007	H305500007000700	900000027668664	1305776A	31.3	18.05	49.35	5.96	0.12	2/26/2013
113	1	2007	J570000006000405	900000027515060	1303958A	24.62	15.69	40.31	5.36	0.13	2/8/2013
114	1	2007	E458000000002700	900000027535678	1304231A	20.08	13.12	33.2	4.52	0.14	2/11/2013
115	1	2007	E456000000005000	900000027439886	1303529A	11.92	6.68	18.6	2.18	0.12	2/4/2013
116	1	2007	W380098314000001	900000027585348	CB1304505	8.2	4.58	12.78	1.53	0.12	2/14/2013
117	1	2007	G400000000001900	900000027520076	1303955ML	7.67	4.19	11.86	1.38	0.12	2/8/2013
118	1	2007	R470000002000800	900000027711843	1305907ATTYB	0.29	0.21	0.5	0.08	0.16	2/28/2013

Exhibit A

	Tax Unit	Year	Account No.	Validation No.	Deposit No.	Levy Paid	Penalty/ Interest Paid	Subtotal Paid	Attorney Paid	Atty Fee Pct	Deposit Date
119	1	2007	E456000000005000	900000027439916	1303529A	0.18	0.1	0.28	0.03	0.11	2/4/2013
120	1	2006	E456000000005000	900000027439886	1303529A	323.28	219.84	543.12	64.98	0.12	2/4/2013
121	1	2006	M460000006002300	900000027518966	1303910DP	151.12	100.75	251.87	29.92	0.12	2/8/2013
122	1	2006	M595500000000300	900000027581912	1304511A	50.77	40.95	91.72	13.1	0.14	2/14/2013
123	1	2006	N476500000001400	900000027466325	1303685A	56.77	38.41	95.18	11.33	0.12	2/5/2013
124	1	2006	R284703000002000	900000027500979	1303858A	28	20.44	48.44	6.26	0.13	2/7/2013
125	1	2006	A015000000000500	900000027471912	1303684A	26.21	19.05	45.26	5.82	0.13	2/5/2013
126	1	2006	O200500000005600	900000027584261	CB1304505	18.62	15.07	33.69	4.88	0.14	2/14/2013
127	1	2006	C535300000007400	900000027682073	1305881A	15.33	9.87	25.2	2.83	0.11	2/27/2013
128	1	2006	C700000007002000	900000027687093	1305864A	11.67	8.86	20.53	2.76	0.13	2/27/2013
129	1	2006	E458000000002700	900000027535678	1304231A	6.66	5.15	11.81	1.62	0.14	2/11/2013
130	1	2006	N135002000007700	900000027538806	1304207A	6.92	4.5	11.42	1.3	0.11	2/11/2013
131	1	2006	M195099029000506	900000027663324	1305611ATTY	0.04	0.03	0.07	0.01	0.14	2/25/2013
132	1	2005	E456000000005000	900000027439886	1303529A	322.88	258.3	581.18	70.71	0.12	2/4/2013
133	1	2005	B368001000004500	900000027683087	1305829A	107.52	86.37	193.89	23.71	0.12	2/27/2013
134	1	2005	V434900000003000	900000027639917	1305331A	127.27	92.06	219.33	23.48	0.11	2/22/2013
135	1	2005	L315800000002800	900000027497922	1303831A	111.15	84.85	196	22.51	0.11	2/7/2013
136	1	2005	S216000000001000	900000027590037	1304607A	66.14	54.68	120.82	15.28	0.13	2/15/2013
137	1	2005	S447004000001500	900000027624711	1305207ATTY	42.99	36.41	79.4	10.32	0.13	2/21/2013
138	1	2005	C980000004001121	900000027674798	1305789A	38.18	31.56	69.74	8.82	0.13	2/26/2013
139	1	2005	M595500000000300	900000027581912	1304511A	21.54	19.96	41.5	5.94	0.14	2/14/2013
140	1	2005	G400000000002700	900000027532535	1304231A	31.83	23.02	54.85	5.87	0.11	2/11/2013
141	1	2005	C535300000009600	900000027665624	1305784A	28.49	21.94	50.43	5.85	0.12	2/26/2013
142	1	2005	A180000064001315	900000027687135	1305811ML	13.13	10.74	23.87	2.98	0.12	2/27/2013
143	1	2005	E330000373000300	900000027561453	1304343B	14.2	10.56	24.76	2.75	0.11	2/12/2013
144	1	2005	E458000000002700	900000027535678	1304231A	8.48	7.58	16.06	2.21	0.14	2/11/2013
145	1	2005	A414000000000200	900000027681167	1305818ML	9.29	7.25	16.54	1.95	0.12	2/27/2013
146	1	2005	O330000024001500	900000027672758	1305755A	6.04	5.11	11.15	1.45	0.13	2/26/2013
147	1	2004	E456000000005000	900000027439886	1303529A	248.57	228.68	477.25	58.91	0.12	2/4/2013
148	1	2004	D260000000000300	900000027420176	1303255A	283.03	227.37	510.4	52.22	0.1	2/1/2013
149	1	2004	V434900000003000	900000027639917	1305331A	129.09	108.86	237.95	26.14	0.11	2/22/2013
150	1	2004	B368001000004500	900000027683087	1305829A	100.06	92.39	192.45	23.87	0.12	2/27/2013
151	1	2004	G400000000002700	900000027532535	1304231A	77.88	65.68	143.56	15.77	0.11	2/11/2013
152	1	2004	T210000262000400	900000027578683	CB1304505	59.38	57.39	116.77	15.5	0.13	2/14/2013
153	1	2004	F375000000001805	900000027564790	1304432A	40.89	40.34	81.23	10.92	0.13	2/13/2013
154	1	2004	C980000003001030	900000027665590	1305711ATTY	41.2	39.7	80.9	10.57	0.13	2/26/2013
155	1	2004	E850002011000100	900000027517066	1303964A	33.98	28.54	62.52	6.83	0.11	2/8/2013
156	1	2004	C535300000002500	900000027581318	1304582A	31.29	26.49	57.78	6.38	0.11	2/14/2013
157	1	2004	C765000005000500	900000027705064	1305964A	16.99	17.27	34.26	4.77	0.14	2/28/2013
158	1	2004	A414000000000200	900000027681167	1305818ML	13.29	11.96	25.25	3.03	0.12	2/27/2013
159	1	2004	E458000000002700	900000027535678	1304231A	7.59	7.69	15.28	2.12	0.14	2/11/2013
160	1	2004	S477000000009500	900000027702348	1305976A	1.76	1.47	3.23	0.35	0.11	2/28/2013
161	1	2003	P776500000002500	900000027477511	1303782A	320.28	321.35	641.63	76.39	0.12	2/6/2013
162	1	2003	C765000005000500	900000027705064	1305964A	127.26	144.65	271.91	37.99	0.14	2/28/2013
163	1	2003	V434900000003000	900000027639917	1305331A	131.79	126.96	258.75	29.06	0.11	2/22/2013
164	1	2003	D260000000000300	900000027420176	1303255A	98.19	90.68	188.87	19.89	0.11	2/1/2013
165	1	2003	P460000004000400	900000027463504	1303684A	52.52	47.97	100.49	10.4	0.1	2/5/2013
166	1	2003	A130000002000300	900000027660756	1305643A	27.26	28.53	55.79	7.03	0.13	2/25/2013
167	1	2003	L025000127000005	900000027504264	1303884A	31.87	28.89	60.76	6.21	0.1	2/7/2013
168	1	2003	W380000100000021	900000027426467	1303229A	11.14	11.69	22.83	2.89	0.13	2/1/2013
169	1	2003	F375000000001805	900000027564790	1304432A	7.06	7.81	14.87	2.01	0.14	2/13/2013
170	1	2003	D810000000002000	900000027624988	1305232A	9.63	9	18.63	2	0.11	2/21/2013
171	1	2003	H520003000005600	900000027450097	1303558A	6.41	7.35	13.76	1.94	0.14	2/4/2013
172	1	2003	C730000019000800	900000027503420	1303877ML	6.92	7.29	14.21	1.81	0.13	2/7/2013
173	1	2003	J750000004000200	900000027443281	1303584A	5.89	6.1	11.99	1.49	0.12	2/4/2013
174	1	2003	L025000009000012	900000027616671	1305107A	5.12	5.74	10.86	1.49	0.14	2/20/2013
175	1	2003	D260000000000300	900000027420219	1303255A	6.29	5.81	12.1	1.27	0.1	2/1/2013
176	1	2003	C510000000001200	900000027680270	1305802A	5.27	5.15	10.42	1.19	0.11	2/27/2013
177	1	2003	L205000019000200	900000027523838	1303911ATTY	0.14	0.17	0.31	0.05	0.16	2/8/2013

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	Tax Unit	Year	Account No.	Validation No.	Deposit No.	Levy Paid	Penalty/ Interest Paid	Subtotal Paid	Attorney Paid	Atty Fee Pct	Deposit Date
178	1	2003	J750000004000200	900000027569628	PE021312A	-29.58	-30.38	-59.96	-7.46	0.12	2/13/2013
179	1	2002	A130000002000300	900000027660756	1305643A	189.33	220.89	410.22	52.26	0.13	2/25/2013
180	1	2002	L010000000001000	900000027603283	1305090A	269.07	259.21	528.28	49.64	0.09	2/19/2013
181	1	2002	L025000009000012	900000027616671	1305107A	84.51	104.52	189.03	25.99	0.14	2/20/2013
182	1	2002	V434900000003000	900000027639917	1305331A	91.46	99.08	190.54	21.81	0.11	2/22/2013
183	1	2002	L025000127000005	900000027504264	1303884A	84.59	86.85	171.44	18.02	0.11	2/7/2013
184	1	2002	S477000000037600	900000027605903	1305076A	77.79	74.95	152.74	14.35	0.09	2/19/2013
185	1	2002	P640000002000500	900000027680030	1305811ATTY	27.42	33.37	60.79	8.19	0.13	2/27/2013
186	1	2002	H365003000001100	900000027525041	1303932A	9.62	11.82	21.44	2.92	0.14	2/8/2013
187	1	2002	S240000000013410	900000027619604	1305181A	8.08	10.1	18.18	2.53	0.14	2/20/2013
188	1	2002	S170002063000100	900000027422001	1303281A	5.09	5.6	10.69	1.25	0.12	2/1/2013
189	1	2002	S735000006002200	900000027697395	1305983A	0.62	0.72	1.34	0.17	0.13	2/28/2013
190	1	2001	A130000002000300	900000027660756	1305643A	151.55	195	346.55	44.56	0.13	2/25/2013
191	1	2001	S477000000037600	900000027516632	1303982A	62.91	68.16	131.07	12.74	0.1	2/8/2013
192	1	2001	K240000000029304	900000027585359	CB1304505	54.98	58.84	113.82	10.97	0.1	2/14/2013
193	1	2001	L010000000001000	900000027603328	1305090A	38.52	41.73	80.25	7.8	0.1	2/19/2013
194	1	2001	S240000000013410	900000027619604	1305181A	19.21	26.31	45.52	6.37	0.14	2/20/2013
195	1	2001	H043000000001400	900000027693637	13005943A	13.45	18.98	32.43	4.7	0.14	2/28/2013
196	1	2001	A160002000002700	900000027606358	1305032A	22.14	23.99	46.13	4.49	0.1	2/19/2013
197	1	2001	W380000321000001	900000027525451	1303984A	23.9	24.94	48.84	4.41	0.09	2/8/2013
198	1	2001	P640000002000500	900000027680030	1305811ATTY	12.36	16.52	28.88	3.91	0.14	2/27/2013
199	1	2001	E800000113000700	900000027531164	1304243ML	13.05	14.01	27.06	2.58	0.1	2/11/2013
200	1	2001	W010000039001020	900000027569257	1304430A	7.86	10.66	18.52	2.56	0.14	2/13/2013
201	1	2001	W380000321000001	900000027537088	1304243ML	12.65	13.19	25.84	2.33	0.09	2/11/2013
202	1	2001	S477000000037600	900000027605903	1305076A	11.27	12.2	23.47	2.28	0.1	2/19/2013
203	1	2001	E800000130000500	900000027675162	1305738A	10.92	11.39	22.31	2.01	0.09	2/26/2013
204	1	2001	G910000004001000	900000027541363	1304268A	7.18	8.12	15.3	1.61	0.11	2/11/2013
205	1	2001	R080001000002313	900000027487934	1303705ML	8.41	8.72	17.13	1.55	0.09	2/6/2013
206	1	2001	B505000015000600	900000027473487	1303684A	1.61	1.9	3.51	0.4	0.11	2/5/2013
207	1	2001	S216000000001000	900000027590062	1304607A	0.81	1.07	1.88	0.25	0.13	2/15/2013
208	1	2001	N340000000246801	900000027533996	1304255ML	0.03	0.04	0.07	0.01	0.14	2/11/2013
209	1	2000	R360000003000600	900000027511860	1303832A	79.98	116.5	196.48	26.75	0.14	2/7/2013
210	1	2000	C535300000002500	900000027581283	1304582A	58.94	78.18	137.12	16.26	0.12	2/14/2013
211	1	2000	W380000321000001	900000027525451	1303984A	37.3	43.4	80.7	7.55	0.09	2/8/2013
212	1	2000	A130000002000300	900000027660756	1305643A	21.08	29.64	50.72	6.57	0.13	2/25/2013
213	1	2000	W475000000000100	900000027590104	1304611A	25.07	31.17	56.24	5.98	0.11	2/15/2013
214	1	2000	1004800000007635	900000027439889	1303532A	17.28	19.41	36.69	3.19	0.09	2/4/2013
215	1	2000	E800000130000500	900000027675162	1305738A	9.06	10.54	19.6	1.83	0.09	2/26/2013
216	1	2000	E405002016000400	900000027581225	1304546A	7.47	8.71	16.18	1.52	0.09	2/14/2013
217	1	2000	G570000003000200	900000027473046	1303681A	4.03	5.53	9.56	1.2	0.13	2/5/2013
218	1	1999	T210000277000320	900000027586367	CB1304505	106.84	164.53	271.37	36.22	0.13	2/14/2013
219	1	1999	M265000008000804	900000027579530	1304507A	121.57	151.15	272.72	24.62	0.09	2/14/2013
220	1	1999	R360000003000600	900000027511860	1303832A	31.53	49.72	81.25	11.12	0.14	2/7/2013
221	1	1999	E540000014002200	900000027459272	1303681A	7.14	10.53	17.67	2.19	0.12	2/5/2013
222	1	1999	L215500000000800	900000027670430	1305781A	6.21	8.66	14.87	1.68	0.11	2/26/2013
223	1	1998	M265000008000804	900000027579530	1304507A	121.57	165.74	287.31	26.81	0.09	2/14/2013
224	1	1998	T685000000005800	900000027691604	1305911ATTY	7.27	12.22	19.49	2.65	0.14	2/28/2013
225	1	1998	G280000001000000	900000027687803	1305888A	6.99	11.08	18.07	2.23	0.12	2/27/2013
226	1	1997	B005002005000500	900000027592942	1304668A	145.08	242.76	387.84	47.01	0.12	2/15/2013
227	1	1997	M265000008000804	900000027579530	1304507A	129.19	191.63	320.82	30.81	0.1	2/14/2013
228	1	1997	E310000017001100	900000027673551	1305790A	22.5	35.17	57.67	6.18	0.11	2/26/2013
229	1	1997	E720000009000600	900000027679206	1305883A	3.88	7.09	10.97	1.52	0.14	2/27/2013
230	1	1997	O330000024001500	900000027672781	1305755A	1.23	2.23	3.46	0.47	0.14	2/26/2013
231	1	1996	O330000024001500	900000027672758	1305755A	62.21	119.86	182.07	25.01	0.14	2/26/2013
232	1	1996	W380000321000011	900000027614488	12005143A	20.6	37.29	57.89	7.2	0.12	2/20/2013
233	1	1996	E310000017001100	900000027673551	1305790A	5.57	9.37	14.94	1.63	0.11	2/26/2013
234	1	1996	E310000017001100	900000027673524	1305790A	1.58	2.65	4.23	0.46	0.11	2/26/2013
235	1	1995	M265000008000804	900000027579530	1304507A	121.38	209.18	330.56	33.32	0.1	2/14/2013
236	1	1995	W380000321000011	900000027614440	12005143A	48.29	93.2	141.49	17.75	0.13	2/20/2013

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	Tax Unit	Year	Account No.	Validation No.	Deposit No.	Levy Paid	Penalty/ Interest Paid	Subtotal Paid	Attorney Paid	Atty Fee Pct	Deposit Date
237	1	1995	W010000039001020	900000027569242	1304430A	25.16	52.27	77.43	10.91	0.14	2/13/2013
238	1	1995	L10700B000001200	900000027422489	1303285A	24.47	47.56	72.03	9.14	0.13	2/1/2013
239	1	1994	M265000008000804	900000027579530	1304507A	112.67	207.69	320.36	32.96	0.1	2/14/2013
240	1	1994	W010000039001020	900000027569242	1304430A	39.1	85.89	124.99	17.65	0.14	2/13/2013
241	1	1994	W380000321000011	900000027614440	12005143A	19.68	40.35	60.03	7.59	0.13	2/20/2013
242	1	1994	H490000477000902	900000027463921	1303664A	11.11	21.81	32.92	3.85	0.12	2/5/2013
243	1	1993	W010000039001020	900000027569242	1304430A	4.26	9.87	14.13	2	0.14	2/13/2013
244	1	1992	L319000006001600	900000027536532	1304211ATTY	12.68	31.06	43.74	6.26	0.14	2/11/2013
245	1	1992	S477000000040600	900000027479593	1303782A	12.91	26.89	39.8	4.24	0.11	2/6/2013
246	1	1992	L605000000014430	900000027641845	1305332A	9.59	20.38	29.97	3.33	0.11	2/22/2013
247	1	1992	W010000030000728	900000027471440	1303685A	6.65	15	21.65	2.7	0.12	2/5/2013
248	1	1992	L155002003001100	900000027569907	1304429A	5.67	12.66	18.33	2.25	0.12	2/13/2013
249	1	1991	H185000182000400	900000027568344	1304411A	2.07	5.01	7.08	0.92	0.13	2/13/2013
250	12	1995	W010000039001020	900000027569242	1304430A	1.41	2.93	4.34	0.61	0.14	2/13/2013
251	12	1995	L10700B000001200	900000027422489	1303285A	1.37	2.67	4.04	0.51	0.13	2/1/2013
252	12	1994	W010000039001020	900000027569242	1304430A	1.89	4.15	6.04	0.85	0.14	2/13/2013
253	12	1993	W010000039001020	900000027569242	1304430A	0.21	0.49	0.7	0.1	0.14	2/13/2013
254	12	1992	W010000030000728	900000027471440	1303685A	0.33	0.76	1.09	0.14	0.13	2/5/2013