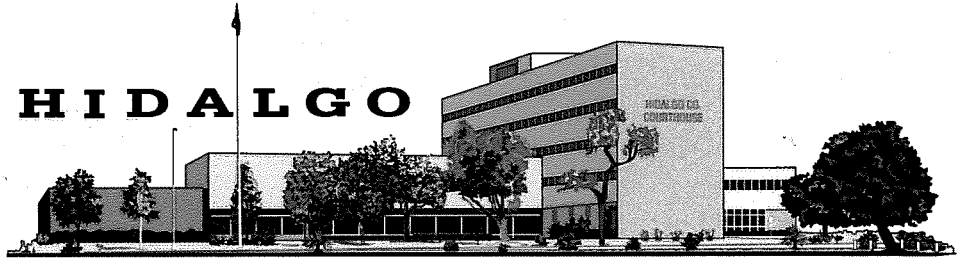


COUNTY of HIDALGO

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

August 21, 2014

The Honorable Ramon Garcia
Hidalgo County Judge
302 W. University Drive
Edinburg, Texas 78539

Dear Judge Garcia:

Pursuant to Local Government Code Section 114.044 and Local Government Code Section 115.0035 (c), we are submitting for your review the following monthly reports and/or letters:

Department	Fees/Costs	Description
The Hon. Arturo Guajardo, Jr., Hidalgo County Clerk	\$ 694,229.13	Hidalgo County Clerk Monthly Report For the Month Ended May 2014
The Hon. Arturo Guajardo, Jr., Hidalgo County Clerk	\$ 661,002.28	Hidalgo County Clerk Monthly Report For the Month Ended June 2014
The Hon. Pablo Villarreal, Jr., RTA Tax Assessor/Collector	\$ 3,366,544.77	June 2014 Monthly Report
The Hon. A.C. Cuellar, Jr., Comm. Pct. No. 1	\$ 652.00	Delta Lake Park – June 2014 Monthly Report/Letter
The Hon. Hector “Tito” Palacios, Comm. Pct. No. 2	\$ 532.00	Swimming Pool – June 2014 Monthly Report/Letter
The Hon. Jose M. Flores, Comm. Pct. No. 3	\$ 4,616.00	Anzalduas Park – June 2014 Monthly Report/Letter
Ms. Angie Chapa, Law Librarian	\$ 1,196.50	June 2014 Monthly Report/Letter
Mr. Eduardo Olivarez, Chief Administrator Officer	\$ 37,025.00	June 2014 Monthly Report/Letter
The Hon. Celestino Avila, Constable Pct. No. 1	\$ 1,390.00	June 2014 Monthly Report/Letter
The Hon. Martin Cantu, Constable Pct. No. 2	\$ 1,230.00	June 2014 Monthly Report/Letter
The Hon. Larry Gallardo, Constable Pct. No. 3	\$ 5,730.00	June 2014 Monthly Report/Letter
The Hon. Atanacio Gaitan, Jr., Constable Pct. No. 4	\$ 717.20	June 2014 Monthly Report/Letter

Pursuant to Local Government Code Section 115.0035(c), we are submitting for your review the following reports:

Department	Description
Mr. Rolando Garza, Chief Appraiser	Tax Increment Reinvestment Zone 1 - City of Mission TIRZ No. (THMS1 and THMS2) Report No. 2014-19

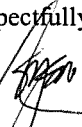
HIDALGO COUNTY DISTRICT JUDGES

JAIME E. TUERINA JUDGE, 92 ND D.C.	RODOLFO DELGADO JUDGE, 93 RD D.C.	J. R. “BOBBY” FLORES JUDGE, 139 TH D.C.	ROSE GUERRA REYNA JUDGE, 204 TH D.C.	JUAN R. PARTIDA JUDGE, 275 TH D.C.	MARIO E. RAMIREZ, JR. JUDGE, 332 ND D.C.	NOE GONZALEZ JUDGE, 370 TH D.C. OVERSEER	LETICIA LOPEZ JUDGE, 385 TH D.C.	ADA SALINAS FLORES JUDGE, 388 TH D.C.	ISRAEL RAMON, JR. JUDGE, 430 TH D.C.	JESSE CONTRERAS JUDGE, 448 TH D.C.
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Mr. Martin Garza, City Manager	Interlocal agreement City of Mission TIRZ No. 1 (THMS1 and THMS2) Report No. 2014-19
The Hon. Pablo Villarreal, Jr., RTA Hidalgo County Tax Assessor/Collector	Review of Delinquent Tax Attorney Payment Request-May 2014 Report No. 2014-40
The Hon. Pablo Villarreal, Jr., RTA Hidalgo County Tax Assessor/Collector	Review of Delinquent Tax Attorney Payment Request-June 2014 Report No. 2014-41
Commissioners Court The Hon. Eddie Guerra, Hidalgo County Sheriff	Audit of the Sheriff's Office Audit No. 2014-34
The Hon. Eddie Guerra, Hidalgo County Sheriff	Review of Sheriff's "D" Fund Balance Sheets For the months of January 2014 through April 2014
The Hon. Eddie Guerra, Hidalgo County Sheriff	Review of Sheriff's "D" Fund Balance Sheets For the months of May 2014 and June 2014
The Hon. Eddie Guerra, Hidalgo County Sheriff	Review of Monthly Fees Report and Supporting Documentation For the months of February 2014 through June 2014
The Hon. Eddie Guerra, Hidalgo County Sheriff	Review of Sheriff's Fee Balance Sheets As of January 2014 through June 2014
The Hon. Hector "Tito" Palacios, Comm. Pct. No. 2	Swimming Pool – Cash Count Report No. 2014-42
Mr. Eduardo Olivarez, Chief Administrator Officer	Hidalgo Health Clinic – Cash Count Report No. 2014-551

Thank you for your consideration in this matter.

Respectfully,


Ray Enfracio, CPA
Hidalgo County Auditor

Attachments

HIDALGO COUNTY DISTRICT JUDGES

JAIME E. TIJERINA
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.

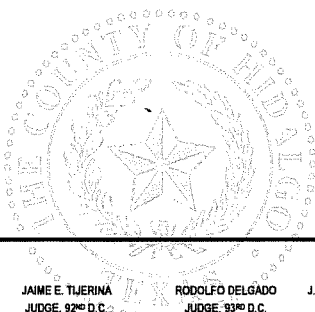
NOE GONZALEZ
JUDGE, 370TH D.C.
OVERSEER

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.



Prepared By: Gricelda Q
Date: 07/21/14

**Hidalgo County Clerk
Monthly Report
For the Month Ended May 30, 2014**

Fee Account	\$	384,239.82 ✓
Criminal Court Cost	\$	169,371.99 ✓
Civil/Probate Court Cost	\$	<u>140,617.32 ✓</u>
Total April 2014 Collections	\$	<u><u>694,229.13</u></u>

~~\$A~~

COUNTY CLERK MONTHLY FEE REPORT

MAY
2014

****COUNTY CLERK FEE ACCOUNT****

RECORDING FEES/LGC118.013,118.011,212.004,BCC36.10.....						\$138,863.00	X2; X5
MARRIAGE LICENSES/LGC118.018 (TOTAL).....						\$12,310.00	X2; X5
STATE COMPTROLLER							
MARRIAGE LICENSE.....	# Filed	X5 402	✓			\$12,080.00	X; X2; X5
BIRTH CERTIFICATES.....	# Filed	X5 312	✓			\$561.60	X; X2; X5
BIRTH DSHS.....	# Filed	X5 46	✓			\$84.18	X2; X5
DECLARATION OF INFORMAL MARRIAGE.....	# Filed	X5 20	✓			\$250.00	X; X2; X5
UCC-FINANCING STATEMENTS/BCC9.403.....						\$826.00	X2; X5
EARLY CHILDHOOD DONATION.....						\$10.00	X; X2; X5
VITAL STATISTICS/LGC 118.015.....						\$8,800.22	X2; X5
CERTIFIED COPIES/LGC 118.014.....						\$5.00	X2; X5
RETURNED CHECK CHARGE/LGC 118.0215.....						\$1,029.00	X2; X5; X3-2h
REFUNDS.....						\$0.00	
BEER & WINE PERMITS/ABC 61.31.....						\$0.00	
PRINTER FEES/ABC 61.38.....						\$63,232.00	X2; X5; X3-4
RECEIVED ON ACCOUNT.....						\$100,140.00	X; X2; X5
RCRDS MGMT & PRESERVATION PRGM/LGC 118.0216.....						\$2,575.84	X; X2; X5
DIGITAL IMAGE FEES.....						\$95,789.00	X; X2; X5
CC RECORDS ARCHIVES FEE LGC 118.025.....						\$9,732.00	X; X2; X5
COURTHOUSE SECURITY FUND/LGC 291.008.....						\$1,107.00	X; X2; X5
VITAL ARCHIVE FEE HSC 191.0045(h).....						\$1.00	X2; X5
OVER/(SHORT).....						\$0.00	
INTEREST EARNED.....						\$0.00	
ADJUSTMENTS.....						\$0.00	
TOTAL CHARGES AND COLLECTIONS.....						\$447,375.84	X2; X5; X6-
LESS:							
CHARGES ON ACCOUNT.....						\$62,021.84	X3-4
TOTAL DEPOSITED IN BANK.....						\$385,354.00	
LESS:							
PRINTERS FEES/ABC 61.38.....						\$0.00	
BIRTH DSHS.....						\$84.18	X2
REFUNDS.....						\$1,029.00	X3-2h; X2
OVER/(SHORT).....						\$1.00	
SUBTOTAL.....						\$1,114.18	
DUE TO TREASURER.....						\$384,239.82	X5
DISTRIBUTION:							
COUNTY CLERK FEES.....	1100-341-10-180-002-0-000					\$162,014.38	X*
EARLY CHILDHOOD DONATION.....	1100-207-20-000-074-0-000					\$10.00	X; X2
INTEREST EARNED.....	1100-381-11-000-008-0-000					\$0.00	
RCRDS MGMT & PRESERVATION PRGM/LGC 118.0216.....	1237-341-10-180-000-0-000					\$100,140.00	X; X2
DIGITAL IMAGE FEES.....	1100-341-10-180-013-0-000					\$2,575.84	X; X2
CC RECORDS ARCHIVE FEE LGC 118.025.....	1100-341-10-180-005-0-000					\$95,789.00	X; X2
COURTHOUSE SECURITY FUND/LGC 291.008.....	1241-341-10-180-001-0-000					\$9,732.00	X; X2
COMPTOR OF PUBLIC ACCTS-MARR FEES (MONTHLY)/LGC 118.022(a).....	1100-207-20-000-040-0-000					\$12,060.00	X; X2
COMPTOR OF PUBLIC ACCTS-BIRTH/DEATH CERT (QUARTERLY)/LGC 118.015(b).....	1100-207-20-000-039-0-000					\$561.60	X; X2
COMPTOR OF PUBLIC ACCTS-DECLARATION OF INFORMAL MARRIAGE/LGC 118.022(a).....	1100-207-20-000-041-0-000					\$250.00	X; X2
PRESERVATION OF VITAL STATISTICS HSC 191.0045(h).....	1100-341-10-180-010-0-000					\$1,107.00	X; X2
DISTRIBUTION TOTAL:						\$0.00	
COUNTY AUDITOR'S FORM: ARS-CC-002, PART I						\$384,239.82	
REVISED 2004							

PREPARED BY:

MARY BUELLAR

DEPUTY CLERK

06/09/14
DATE

APPROVAL:

ARTURO GUAJARDO, JR. COUNTY CLERK

06/09/14
DATE

AUDITED BY: THE HIDALGO
COUNTY AUDITOR'S OFFICE

DATE: 6/24/14 6/30/14

HIDALGO COUNTY CLERK
CRIMINAL COURT COST
FOR THE MONTH OF MAY 2014

PBC

County Clerk/CCP102.005,LGC118.052,LGC118.015	1100-341-10-180-002-0-000	\$9,249.34	✓✓X;X3
Sheriff/CCP 102.011	1100-342-10-180-001-0-000	\$1,921.41	✓✓
COMMITMENT TO JAIL, HCSO CP 102.011.....	1100-342-10-180-001-0-000	\$769.98	✓✓Σ = 5,145.38
RELEASE FROM JAIL, HCSO CP 102.011.....	1100-342-10-180-001-0-000	\$764.05	✓✓X;X3
TAKING AND APPROVING BOND CP 102.011.....	1100-342-10-180-001-0-000	\$1,519.52	✓✓
WARRANT FEE, HCSO CP 102.011	1100-342-10-180-001-0-000	\$155.64	✓✓
SHERIFF TRANSPORTATION CP 102.011.....	1100-342-10-180-001-0-000	\$5.13	✓✓
MILEAGE-CCP 102.011(B), HCSO	1100-342-10-180-001-0-000	\$9.65	✓✓
District Attorney/CCP 102.008.....	1100-341-10-180-009-0-000	\$5,762.30	✓✓X;X3
Fines/LGC 113.004	1200-351-10-180-000-0-000	\$66,252.67	✓✓X;X1;X3
Trial Fees/CCP 102.003.....	1100-341-10-180-006-0-000	\$0.00	✓✓
Stenographer/GC 25.1102f.....	1100-341-10-180-006-0-000	\$4,616.49	✓✓X;X3
Crim.Just.Plan.Fd./CCP 102.051 MISD @ \$ 5.00, @ \$10.00.....	1100-207-20-000-003-0-000	\$0.00	✓✓
L.E.O.S.E/GC415.082 .. MISD @ \$1.00, @ \$1.50, @ \$3.50.....	1100-207-20-000-011-0-000	\$0.00	✓✓
Comp. To Victims Of Crime Fd./CCP 56.55 MISD @ \$3.00, @ \$5.00.....			
@\$10.00, @\$12.50, @\$15.00, @\$35.00 (CVC).....	1100-207-20-000-017-0-000	\$0.00	✓✓
Arrest Fees - State Agency/CCP 102.011.....			
D.P.S. MISD @ \$3.00, @\$5.00, @\$12.00, @\$35.00.....	1100-207-20-000-019-0-000	\$168.46	✓✓X;X3;X8
T.A.B.C. MISD @ \$3.00, @\$5.00, @\$12.00, @\$35.00.....	1100-207-20-000-020-0-000	\$5.00	✓✓X;X3;X8
EFCC State-Elec Filing Fee GC.....	1100-207-20-000-072-0-000	\$992.62	✓✓X;X3
TPW Arrest Fees TPW.....	1100-207-20-000-021-0-000	\$0.00	✓✓
Jury Service Fee/CCP102.0045.....	1100-207-20-000-053-0-000	\$927.06	✓✓X;X3;X7
Jury - County Clerk/CCP102.004.....	1100-341-10-180-008-0-000	\$75.55	✓✓X;X3
Jud. & Crt. Personnel Tr. Fd./GC56.001 MISD @ \$1.00	1100-207-20-000-027-0-000	\$0.00	✓✓
Crime Stoppers Assistance Fund/CCP102.013.....	1100-207-20-000-014-0-000	\$0.00	✓✓
State General Revenue/CCP102.015..... MISD @ \$2.50	1100-207-20-000-010-0-000	\$0.00	✓✓
Comp. Rehab Fund/CCP 102.081 MISD @ \$5.00, @ \$25.00	1100-207-20-000-008-0-000	\$0.00	✓✓
Breath Alcohol Testing/CCP102.016	1100-207-20-000-006-0-000	\$0.00	✓✓
County Records Mgmt Preservation/CCP102.005/LGC203.....	1238-341-20-180-001-0-000	\$5,191.96	✓✓X;X1;X3
Records Management Preservation - CC/CCP102.005/LGC203	1237-341-10-180-000-0-000	\$579.70	✓✓X;X1;X3
Courthouse Security Fund/LGC 291.007 MISD @ \$1.00, @ \$3.00, @ \$5.00	1241-341-10-180-001-0-000	\$692.60	✓✓X;X1;X3
Judicial Fund/Criminal CC Stat/GC51.702..... #Cases 219	1100-207-20-000-046-0-000	\$3,457.98	✓✓X;X3
Consolidated Court Cost(CCC) CCP 102.075 MISD A,B @ \$40.00/C @ \$17.00.....	1100-207-20-000-015-0-000	\$19,134.81	✓✓X;X3;X7
Fugitive Apprehension Fund (FA)/CCP 102.019 @ \$5.00	1100-207-20-000-009-0-000	\$0.00	✓✓
Correctional Management Institute (CMI).....	1100-207-20-000-029-0-000	\$0.00	✓✓
County Technology Fund/CCP102.0169.....	1255-341-10-180-000-0-000	\$915.20	✓✓X;X1;X3
DDCF-Drug Court Fund/CCP Art.102.0178 GC Art.102.0215 @\$50	1100-207-20-000-058-0-000	\$7,406.52	✓✓X;X3
DNA TESTING FEE /CCP 102.020.....	1100-207-20-000-030-0-000	\$50.00	✓✓X;X3;X8
Juvenile Crime & Delinquency(JCD)/CCP 102.75(m) @ \$0.25.....	1100-207-20-000-007-0-000	\$0.00	✓✓
Pre-Trial Intervention Program / CCP 102.0121.....	1225-341-10-080-000-0-000	\$7,000.00	✓✓X;X1;X3
Time Payment/GC 133.103 @ \$12.50.....	1100-207-20-000-005-0-000	\$2,667.87	✓✓2,667.90 X;X3;
Time Payment/GC 133.103 @ \$10.00 Appropriation.....	1100-341-10-180-002-0-000	\$2,158.32	✓✓X;X3;X8
Time Payment/GC 133.103 @ \$2.50 Admin. Of Justice.....	1100-341-10-180-003-0-000	\$689.66	✓✓539.57 X;X3;
Juvenile Delinquency Prevention Fund/CCP 102.0171 (Graffiti Eradication).....	1240-341-10-180-001-0-000	\$0.00	✓✓
Delinquent Fee / CCP 103.0031 (b).....	1100-202-00-000-004-0-000	\$132.69	✓✓X;X3
Local Transaction Fee/CCP.Art.102.072	1100-341-10-180-004-0-000	\$1,722.00	✓✓X;X3
EMS Truama Fund/CCP102.0185	1100-207-20-000-038-0-000	\$8,694.47	✓✓X;X3;X8
Public Defense Attorney/CCP26 (Court Ordered Restitution)	1100-351-20-180-001-0-000	\$9,372.11	✓✓X;X3
SJFC/LGC133.105, GC102.022.....	1100-341-10-180-012-0-000	\$138.26	✓✓X;X3
SJFS/LGC133.105, GC102.022.....	1100-207-20-000-054-0-000	\$1,244.38	✓✓X;X3
IDR/LGC Sec.133.107	1100-207-20-000-059-0-000	\$456.99	✓✓X;X3;X7
Child Safety/CCP 102.01 @ 20.00	1100-341-10-080-005-0-000		
Constable/CCP 102.011	1100-342-10-291-000-0-000		
Failure to Appear-Court / Transportation Code 706.006(a).....	1100-341-10-180-016-0-000	\$149.18	✓✓X;X3
Failure to Appear-State / Transportation Code 706.006(a).....	1100-207-20-000-066-0-000	\$763.07	✓✓X;X3;X7
Failure to Appear-Vendor / Transportation Code 706.006(a).....	1100-202-00-000-019-0-000	\$229.79	✓✓X;X3
Scofflaw Fee/ TC 502.010.....	1100-341-10-140-051-0-000	\$803.60	✓✓X;X3
State Traffic Fee	1100-207-20-000-035-0-000	\$2,395.79	✓✓X;X3
Additional Court Costs	1100-341-10-180-006-0-000	\$239.38	✓✓X;X3
Moving Violation Fee	1100-207-20-000-061-0-000	\$7.83	✓✓X;X3

HIDALGO COUNTY CLERK
CRIMINAL COURT COST
FOR THE MONTH OF MAY 2014

PBC

Arrest Fee Pct 1	1100-342-10-291-000-0-000	\$0.00	
Arrest Fee Pct 2	1100-342-10-292-000-0-000	\$0.00	
Arrest Fee Pct 3	1100-342-10-293-000-0-000	\$0.00	
Arrest Fee Pct 4	1100-342-10-294-000-0-000	\$3.02	✓ x; x3
SUBTOTAL COURT COSTS.....		\$169,371.99	x ; x5-2
			^
Refunds on Probate, etc.			
Attorney Ad Litem Fees/CP RULE 308a			
OVER (SHORT)			
SUBTOTAL		\$71.69	✓ x3

TOTAL COUNTY CLERK COLLECTIONS \$169,443.68 ✓
^ x6; x10-89

PREPARED BY:

Irisela McNam 06/09/14
IRISELA MCNAMER DATE

APPROVAL:

Arturo Guajardo 06/09/14
COUNTY CLERK DATE

AUDITED BY: THE HIDALGO
COUNTY AUDITOR'S OFFICE
DATE: 6/8 7.2.14 4/7/8/14

Receipt Journal by Fund and Fee Code

TXHIDALGOPROD

Transaction Date Range: 05/01/2014 - 05/31/2014 Sorted by: By receipt number

Tills: Alejandra Zapata, Alma Navarro, Anna Smith, Bersy Sanchez, Clarissa Longori.

County Clerk County Court at Law #1 County Court at Law #2 County Court at Law #4 County Court at Law #5 County Court at Law #6 County Court at Law #7 County Court at

	Totals	Fee Totals
Total Receipts	140,946.32	140,946.32
Total Adjustments Impacting Receipts	(326.00)	(326.00)
Final Fee Code Totals	140,620.32	140,620.32
Less Refunds:		\$ 3.00
Due Treasurer:		\$ 140,617.32

Hidalgo County Clerk

2014 Civil and Probate Court Cost

AUDITED BY: THE HIDALGO
COUNTY AUDITOR'S OFFICE
DATE: 6/26/14 6/30/14

For the Month of May 2014

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

Alejo Sanchez

County Clerk

Date

6/9/14

Receipt Journal by Fund and Fee Code

TXHIDALGOPROD

Transaction Date Range: 05/01/2014 - 05/31/2014 Sorted by: By receipt number

Tills: Alejandra Zapata, Alma Navarro, Anna Smith, Bersy Sanchez, Clarissa Longori.

County Clerk County Court at Law #1 County Court at Law #2 County Court at Law #4 County Court at Law #5 County Court at Law #6 County Court at Law #7 County Court at

Civil Probate or Mental Health Family

Fund and Fee Code Summary		Totals	Fee Totals
Fee Code Totals for All Funds		140,620.32	140,620.32
1100-341-10-180-002-0-000 - County Clerk	✓	37,159.65	37,159.65 ✓ X; X3
1100-342-10-180-001-0-000 - Sheriff	✓	5,130.00	5,130.00 ✓ X; X3-1
1100-341-10-180-001-0-000 - County Judge	✓	561.34	561.34 ✓ X; X3-1
1100-341-10-180-006-0-000 - Stenographer	✓	7,980.00	7,980.00 ✓ X; X3-1
1100-341-10-180-008-0-000 - Jury Fees	✓	4,048.00	4,048.00 ✓ X; X3-1
1100-341-10-180-007-0-000 - Probate Judge Education	✓	150.00	150.00 ✓ X; X3
1100-207-20-000-048-0-000 - Indigent Civil Legal Services	✓	3,860.00	386 ✓ X; X3 3,860.00 ✓ X4-1
1100-207-20-000-047-0-000 - Probate Indigent Legal Service	✓	510.00	51 ✓ X; X3 510.00 ✓ X4-1
1100-207-20-000-043-0-000 - Judicial Fund/ Civil CC Stat	✓	14,280.00	357 ✓ X; X3 14,280.00 ✓ X4-1
1100-207-20-000-055-0-000 - Judicial Fund - Civil Support	✓	15,036.00	358 ✓ X; X3-1 15,036.00 ✓ X4-1
1100-207-20-000-042-0-000 - Judicial Fund/Probate CC	✓	2,040.00	51 ✓ X; X3-1 2,040.00 ✓ X4-1
1100-207-20-000-001-0-000 - Appellate Judicial System	✓	2,040.00	2,040.00 ✓ X; X3
1100-341-10-080-011-0-000 - Dist Attorney BF Commission	✓	12.40	12.40 ✓ X; X3
1100-341-10-180-002-0-000 - Registry Administration Fee	✓	2,380.07	2,380.07 ✓ X; X3
1100-207-20-000-037-0-000 - Non Disclosure Fee	✓	28.00	1 ✓ X; X3-1 28.00 ✓ X4-1
1100-361-11-000-006-0-000 - Interest Earnings	✓	59.45	59.45 ✓ X; X3
1100-207-20-000-069-0-000 - State-Elec Filing Fee	✓	8,520.00	8,520.00 ✓ X; X3
1100-341-10-180-017-0-000 - County Clerk Efile Fee	✓	7,343.01	7,343.01 ✓ X; X3
1100 - General Fund		111,137.92	111,137.92
1238-341-20-180-001-0-000 - County Records Management	✓	4,330.00	4,330.00 ✓ X; X1; X3-1
1238-341-10-180-000-0-000 - Co Rec Mgmt/Preserve	✓	4,080.00	4,080.00 ✓ X; X1; X3
1238 - County Records Management and Preservation		8,410.00	8,410.00

Receipt Journal by Fund and Fee Code

TXHIDALGOPROD

Transaction Date Range: 05/01/2014 - 05/31/2014 Sorted by: By receipt number

Tills: Alejandra Zapata, Alma Navarro, Anna Smith, Bersy Sanchez, Clarissa Longoria

County Clerk County Court at Law #1 County Court at Law #2 County Court at Law #4 County Court at Law #5 County Court at Law #6 County Court at Law #7 County Court at

Civil Probate or Mental Health Family

Fund and Fee Account Summary		Totals	Fee Totals
1200-352-10-180-001-0-000 - Bond Forfeitures	✓	105.40	105.40 ✓ X; X1; X3
1200 - Road and Bridge Countywide		105.40	105.40
1239-341-10-180-001-0-000 - Court Reporter Service Fee	✓	5,370.00	5,370.00 ✓ X; X1; X3
1239 - Court Reporter Service		5,370.00	5,370.00
1241-341-10-180-001-0-000 - Courthouse Security Fund	✓	2,069.00	2,069.00 ✓ X; X1; X3
1241 - Courthouse Security		2,069.00	2,069.00
1247-341-10-180-001-0-000 - Law Library	✓	12,525.00	12,525.00 ✓ X; X1; X3-1
1247 - Law Library Fee		12,525.00	12,525.00
1250-341-10-180-001-0-000 - SCIG Probate Filing Fee	✓	1,000.00	1,000.00 ✓ X; X1; X3-1 50 ✓ X4-2
1250 - SCIG-Probate Filing Fee		1,000.00	1,000.00
9900-000-00-000-000-0-000 Refunds/Overpayments Due to	✓	3.00	3.00 ✓ X2; X3-1
9999 - Due to Others		3.00	3.00

Prepared By: Gricelda Q
Date: 07/21/14

**Hidalgo County Clerk
Monthly Report
For the Month Ended June 30, 2014**

Fee Account	\$	377,137.58 ✓
Criminal Court Cost	\$	158,274.45 ✓
Civil/Probate Court Cost	\$	<u>125,590.25 ✓</u>
Total April 2014 Collections	\$	<u><u>661,002.28</u></u>

2/1

COUNTY CLERK MONTHLY FEE REPORT

JUNE
2014

****COUNTY CLERK FEE ACCOUNT****

PBC

RECORDING FEES/LGC 118.013, 118.011, 212.004, BCC36.10.....			
MARRIAGE LICENSES/LGC 118.018 (TOTAL).....			
STATE COMPTROLLER			
MARRIAGE LICENSE.....	# Filed	XS 428 ✓	
BIRTH CERTIFICATES.....	# Filed	XS 258 ✓	
BIRTH DSHS.....	# Filed	XS 24 ✓	
DECLARATION OF INFORMAL MARRIAGE.....	# Filed	XS 17 ✓	
UCC-FINANCING STATEMENTS/BCC9.403.....			
EARLY CHILDHOOD DONATION.....			
VITAL STATISTICS/LGC 118.015.....			
CERTIFIED COPIES/LGC 118.014.....			
RETURNED CHECK CHARGE/LGC 118.0215.....			
REFUNDS.....			
BEER & WINE PERMITS/ABC 61.31.....			
PRINTER FEES/ABC 61.38.....			
RECEIVED ON ACCOUNT.....			
RCRDS MGMT & PRESERVATION PRGM/LGC 118.0216.....			
DIGITAL IMAGE FEES.....			
CC RECORDS ARCHIVES FEE LGC 118.025.....			
COURTHOUSE SECURITY FUND/LGC 291.008.....			
VITAL ARCHIVE FEE HSC 191.0045(h).....			
OVER/(SHORT).....			
INTEREST EARNED.....			
ADJUSTMENTS.....			
TOTAL CHARGES AND COLLECTIONS.....			

✓ \$134,554.00	✓ X2; X5
✓ \$13,052.50	✓ X2; X5
X \$12,840.00	✓ X; X2; X5
X \$464.40	✓ X; X2; X5
X \$43.92	✓ X2; X5
X \$212.50	✓ X; X2; X5
✓ \$913.00	✓ X2; X5
X \$15.00	✓ X; X2; X5
✓ \$10,050.68	✓ X2; X5
\$0.00	
X \$1,171.50	✓ X2; X5; X6-24
\$0.00	
\$0.00	
✓ \$59,306.00	✓ X2; X5; X3-4
X \$97,695.00	✓ X; X2; X5
X \$2,575.84	✓ X; X2; X5
X \$93,205.00	✓ X; X2; X5
X \$9,498.00	✓ X; X2; X5
X \$1,107.00	✓ X; X2; X5
X \$4.00	✓ X2; X5
\$0.00	
\$0.00	

\$436,708.34 X2; X5; X6-

^

✓ \$58,351.34 X3-4

\$378,357.00 ^

LESS:

CHARGES ON ACCOUNT.....

TOTAL DEPOSITED IN BANK.....

LESS:

PRINTERS FEES/ABC 61.38.....

BIRTH DSHS.....

REFUNDS.....

OVER/(SHORT).....

SUBTOTAL.....

\$0.00	
✓ \$43.92	✓ X2
✓ \$1,171.50	✓ X2; X3-26
✓ \$4.00	

\$1,219.42

DUE TO TREASURER.....

\$377,137.58 X5

^

DISTRIBUTION:

COUNTY CLERK FEES.....	1100-341-10-180-002-0-000
EARLY CHILDHOOD DONATION.....	1100-207-20-000-074-0-000
INTEREST EARNED.....	1100-381-11-000-008-0-000
RCRDS MGMT & PRESERVATION PRGM/LGC 118.0216....	1237-341-10-180-000-0-000
DIGITAL IMAGE FEES.....	1100-341-10-180-013-0-000
CC RECORDS ARCHIVE FEE LGC 118.025.....	1100-341-10-180-005-0-000
COURTHOUSE SECURITY FUND/LGC 291.008.....	1241-341-10-180-001-0-000
COMPTPR OF PUBLIC ACCTS-MARR FEES (MONTHLY)/LGC 118.022(a).....	1100-207-20-000-040-0-000
COMPTPR OF PUBLIC ACCTS-BIRTH/DEATH CERT (QUARTERLY)/LGC 118.015(b).....	1100-207-20-000-039-0-000
COMPTPR OF PUBLIC ACCTS-DECLARATION OF INFORMAL MARRIAGE/LGC 118.022(a).....	1100-207-20-000-041-0-000
PRESERVATION OF VITAL STATISTICS HSC 191.0045(h).....	1100-341-10-180-010-0-000

✓ \$159,524.84	✓ X
✓ \$15.00	✓ X; X2
\$0.00	
✓ \$97,695.00	✓ X; X2
✓ \$2,575.84	✓ X; X2
✓ \$93,205.00	✓ X; X2
✓ \$9,498.00	✓ X; X2
✓ \$12,840.00	✓ X; X2
✓ \$464.40	✓ X; X2
✓ \$212.50	✓ X; X2
✓ \$1,107.00	✓ X; X2

DISTRIBUTION TOTAL:

COUNTY AUDITOR'S FORM: ARS-CC-002, PART I
REVISED 2004

\$0.00

\$377,137.58

^

PREPARED BY:

MARY CUELLAR

DEPUTY CLERK

07/07/14

DATE

APPROVAL:

ARTURO GUAJARDO, JR. COUNTY CLERK

07/07/14

DATE

AUDITED BY: THE HIDALGO
COUNTY AUDITOR'S OFFICE

DATE: 6/24/14
7/21/14

HIDALGO COUNTY CLERK
CRIMINAL COURT COST
FOR THE MONTH OF JUNE 2014

PBC

County Clerk/CCP102.005,LGC118.052,LGC118.015	1100-341-10-180-002-0-000	\$8,302.82	✓	X; X3
Sheriff/CCP 102.011	1100-342-10-180-001-0-000	\$1,487.32	✓	
COMMITMENT TO JAIL, HCSO CP 102.011.....	1100-342-10-180-001-0-000	\$810.45	✓	
RELEASE FROM JAIL, HCSO CP 102.011.....	1100-342-10-180-001-0-000	\$798.70	✓	
TAKING AND APPROVING BOND CP 102.011.....	1100-342-10-180-001-0-000	\$1,485.38	✓	
WARRANT FEE, HCSO CP 102.011	1100-342-10-180-001-0-000	\$188.69	✓	
SHERIFF TRANSPORTATION CP 102.011.....	1100-342-10-180-001-0-000	\$40.00	✓	
MILEAGE-CCP 102.011(B), HCSO	1100-342-10-180-001-0-000	\$87.17	✓	
District Attorney/CCP 102.008.....	1100-341-10-180-009-0-000	\$5,187.58	✓	X; X3
Fines/LGC 113.004	1200-351-10-180-000-0-000	\$59,704.77	✓	X; X1; X3
Trial Fees/CCP 102.003.....	1100-341-10-180-008-0-000	\$0.00	✓	
Stenographer/GC 25.1102f.....	1100-341-10-180-008-0-000	\$4,133.13	✓	X; X3
Crim.Just.Plan.Fd./CCP 102.051 MISD @ \$ 5.00, @ \$10.00.....	1100-207-20-000-003-0-000	\$0.00	✓	
L.E.O.S.E/GC415.082 . MISD @ \$1.00, @ \$1.50, @ \$3.50.....	1100-207-20-000-011-0-000	\$0.00	✓	
Comp. To Victims Of Crime Fd./CCP 58.55 MISD @ \$3.00, @ \$5.00 @ \$10.00, @ \$12.50, @ \$15.00, @ \$35.00 (CVC).....	1100-207-20-000-017-0-000	\$35.00	✓	X; X3; X7
Arrest Fees - State Agency/CCP 102.011				
D.P.S. MISD @ \$3.00, @ \$5.00, @ \$12.00, @ \$35.00.....	1100-207-20-000-019-0-000	\$183.43	✓	X; X3; X8
T.A.B.C. MISD @ \$3.00, @ \$5.00, @ \$12.00, @ \$35.00.....	1100-207-20-000-020-0-000	\$0.00	✓	
VIDEO				
EFCC State-Elec Filing Fee GC	1100-207-20-000-072-0-000	\$458.45	✓	
TPW Arrest Fees TPW	1100-207-20-000-021-0-000	\$932.11	✓	X; X3
Jury Service Fee/CCP102.0045.....	1100-207-20-000-053-0-000	\$0.00	✓	
Jury - County Clerk/CCP102.004.....	1100-341-10-180-008-0-000	\$819.01	✓	X; X3; X7
Jud. & Cr. Personnel Tr. Fd./GC58.001 MISD @ \$1.00	1100-207-20-000-027-0-000	\$89.64	✓	X; X3
Crime Stoppers Assistance Fund/CCP102.013.....	1100-207-20-000-014-0-000	\$2.00	✓	X; X3; X7
State General Revenue/CCP102.015..... MISD @ \$2.50	1100-207-20-000-010-0-000	\$0.00	✓	
Comp. Rehab Fund/CCP 102.081 MISD @ \$5.00, @ \$25.00	1100-207-20-000-008-0-000	\$0.00	✓	
Breath Alcohol Testing/CCP102.018	1100-207-20-000-008-0-000	\$0.00	✓	
County Records Mgmt Preservation/CCP102.005/LGC203	1238-341-10-180-001-0-000	\$4,645.15	✓	X; X1; X3
Records Management Preservation - CC/CCP102.005/LGC203	1237-341-10-180-000-0-000	\$512.08	✓	X; X1; X3
Courthouse Security Fund/LGC 291.007 MISD @ \$1.00, @ \$3.00, @ \$5.00	1241-341-10-180-001-0-000	\$820.79	✓	X; X1; X3
Judicial Fund/Criminal CC Stat/GC51.702..... #Cases <u>14-3</u> 205	1100-207-20-000-048-0-000	\$3,100.86	✓	X; X3
Consolidated Court Cost(CCC) CCP 102.075 MISD A,B @ \$40.00/C @ \$17.00.....	1100-207-20-000-015-0-000	\$17,181.34	✓	X; X3; X7
Fugitive Apprehension Fund (FA)/CCP 102.019 @ \$5.00	1100-207-20-000-009-0-000	\$5.00	✓	X; X3; X7
Correctional Management Institute (CMI).....	1100-207-20-000-029-0-000	\$0.50	✓	X; X3; X7
County Technology Fund/CCP102.0169	1255-341-10-180-000-0-000	\$812.68	✓	X; X1; X3
DDCF-Drug Court Fund/CCP Art.102.0178 GC Art.102.0215@ \$50	1100-207-20-000-058-0-000	\$7,281.04	✓	X; X3
DNA TESTING FEE /CCP 102.020.....	1100-207-20-000-030-0-000	\$0.00	✓	
Juvenile Crime & Delinquency(JCD)/CCP 102.75(m) @ \$0.25.....	1100-207-20-000-007-0-000	\$0.50	✓	X; X3; X7
Pre-Trial Intervention Program / CCP 102.0121	1225-341-10-080-000-0-000	\$4,100.00	✓	X; X1; X3
Time Payment/GC 133.103 @ \$12.50.....	1100-207-20-000-005-0-000	\$2,627.34	✓	X; X3
Time Payment/GC 133.103 @ \$10.00 Appropriation.....	1100-341-10-180-002-0-000	\$2,109.86	✓	X; X3; X8
Time Payment/GC 133.103 @ \$2.50 Admin. Of Justice.....	1100-341-10-180-003-0-000	\$627.47	✓	X; X3; X8
Juvenile Delinquency Prevention Fund/CCP 102.0171 (Graffiti Eradication).....	1240-341-10-180-001-0-000	\$15.97	✓	X; X1; X3
Delinquent Fee / CCP 103.0031 (b).....	1100-202-00-000-004-0-000	\$110.50	✓	X; X3
Local Transaction Fee/CCP.Art.102.072	1100-341-10-180-004-0-000	\$1,888.00	✓	X; X3
EMS Truama Fund/CCP102.0185	1100-207-20-000-038-0-000	\$8,823.39	✓	X; X3; X8
Public Defense Attorney/CCP26 (Court Ordered Restitution)	1100-351-20-180-001-0-000	\$13,080.63	✓	X; X3
SJFC/LGC133.105, GC102.022.....	1100-341-10-180-012-0-000	\$122.36	✓	X; X3
SJFS/LGC133.105, GC102.022.....	1100-207-20-000-054-0-000	\$1,101.21	✓	X; X3
IDR/LGC Sec.133.107	1100-207-20-000-059-0-000	\$408.76	✓	X; X3; X7
Child Safety/CCP 102.01 @ 20.00	1100-341-10-080-005-0-000			
Constable/CCP 102.011 <u>Pct. 4</u> <u>D</u>	1100-342-10-297-000-0-000			
Failure to Appear-Court / Transportation Code 708.006(a)	1100-341-10-180-018-0-000	\$177.45	✓	X; X3
Failure to Appear-State / Transportation Code 708.006(a)	1100-207-20-000-088-0-000	\$887.20	✓	X; X3; X7
Failure to Appear-Vendor / Transportation Code 708.006(a)	1100-202-00-000-019-0-000	\$266.16	✓	X; X3
Scofflaw Fee/ TC 502.010.....	1100-341-10-140-051-0-000	\$910.53	✓	X; X3
State Traffic Fee	1100-207-20-000-035-0-000	\$2,448.84	✓	X; X3
Additional Court Costs	1100-341-10-180-006-0-000	\$244.42	✓	X; X3
Moving Violation Fee	1100-207-20-000-081-0-000	\$7.82	✓	X; X3
SUBTOTAL COURT COSTS....				

① Arrest Fee Pct. 4
Subtotal Court Cost

\$158,269.45
+ 5.00 X2-
\$ 158,274.45
P*

HIDALGO COUNTY CLERK
CRIMINAL COURT COST
FOR THE MONTH OF JUNE 2014

Arrest Fee Pct 1
Arrest Fee Pct 2
Arrest Fee Pct 3
Arrest Fee Pct 4
Refunds on Probate, etc.
Attorney Ad Litem Fees/CP RULE 308a
OVER (SHORT)
SUBTOTAL
TOTAL COUNTY CLERK COLLECTIONS

\$	-
\$	-
\$	-
\$	5.00
\$	108.00
\$	-
\$	-
\$	108.00
\$	113.00
\$	158,382.45

x3, x2
x3, x10
x10-6

PREPARED BY:

Iris McNamer
IRISELA MCNAMER

7/7/2014
DATE

APPROVAL:

Arturo Guajardo
COUNTY CLERK

7-7-14
DATE

AUDITED BY: THE HIDALGO
COUNTY AUDITOR'S OFFICE

DATE: *68 47*
7-16-14 7/19/14

Receipt Journal by Fund and Fee Code

TXHIDALGOPROD

Transaction Date Range: 06/01/2014 - 06/30/2014 Sorted by: By receipt number

Tills: Alejandra Zapata, Alma Navarro, Anna Smith, Bersy Sanchez, Clarissa Longori
County Clerk County Court at Law #1 County Court at Law #2 County Court at Law #4 County Court at Law #5 County Court at Law #6 County Court at Law #7 County Court at

	Totals	Fee Totals
Total Receipts	125,354.25	125,354.25
Total Adjustments Impacting Receipts	236.00	236.00
Final Fee Code Totals	125,590.25	125,590.25
Less Refunds:		\$ 0.00
Due Treasurer:		\$ 125,590.25

Hidalgo County Clerk

2014 Civil and Probate Court Cost

X8; X8-6; X8-11; X8-16
X3-1, X4; X7-2

X5-2; X

AUDITED BY: THE HIDALGO
COUNTY AUDITOR'S OFFICE
DATE: 6/27/14

For the Month of June 2014

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

Arturo Guajardo Jr.

County Clerk

Date

7-7-14

Receipt Journal by Fund and Fee Code

TXHIDALGOPROD

Transaction Date Range: 06/01/2014 - 06/30/2014 Sorted by: By receipt number

Tills: Alejandra Zapata, Alma Navarro, Anna Smith, Bersy Sanchez, Clarissa Longoria
County Clerk County Court at Law #1 County Court at Law #2 County Court at Law #4 County Court at Law #5 County Court at Law #6 County Court at Law #7 County Court at

Civil Probate or Mental Health Family

Fee Code Totals for All Funds	Totals	Fee Totals
1100-341-10-180-002-0-000 - County Clerk	✓ 31,176.00	✓ 31,176.00 X; X3
1100-342-10-180-001-0-000 - Sheriff	✓ 6,240.00	✓ 6,240.00 X; X3-1
1100-341-10-180-001-0-000 - County Judge	✓ 588.00	✓ 588.00 X; X3-1
1100-341-10-180-006-0-000 - Stenographer	✓ 7,000.00	✓ 7,000.00 X; X3-1
1100-341-10-180-008-0-000 - Jury Fees	✓ 3,190.00	✓ 3,190.00 X; X3-1
1100-341-10-180-007-0-000 - Probate Judge Education	✓ 198.00	✓ 198.00 X; X3
1100-207-20-000-048-0-000 - Indigent Civil Legal Services	✓ 3,105.00	✓ 3,105.00 310 @ \$10 & 1 @ \$5 310+1=311 ✓
1100-207-20-000-047-0-000 - Probate Indigent Legal Service	✓ 670.00	✓ 670.00 67 X4-1 ✓
1100-207-20-000-043-0-000 - Judicial Fund / Civil CC Stat	✓ 11,760.00	✓ 11,760.00 294 X4-1; X4-7 ✓
1100-207-20-000-055-0-000 - Judicial Fund - Civil Support	✓ 12,385.00	✓ 12,385.00 294 @ \$42 & 1 @ \$37 X4-1; X4-7 ✓
1100-207-20-000-042-0-000 - Judicial Fund / Probate CC	✓ 2,680.00	✓ 2,680.00 67 X4-1 ✓
1100-207-20-000-001-0-000 - Appellate Judicial System	✓ 1,805.00	✓ 1,805.00 X; X3
1100-341-10-080-011-0-000 - Dist Attorney BF Commission	✓ 353.00	✓ 353.00 X; X3
1100-341-10-180-002-0-000 - Registry Administration Fee	✓ 1,705.73	✓ 1,705.73 X; X3
1100-207-20-000-037-0-000 - Non Disclosure Fee	✓ 84.00	✓ 84.00 3 X4-1 ✓
1100-207-20-000-069-0-000 - State-Elec Filing Fee	✓ 7,500.00	✓ 7,500.00 X; X3
1100-341-10-180-017-0-000 - County Clerk EFile Fee	✓ 6,898.00	✓ 6,898.00 X; X3
1100 - General Fund	97,337.73	97,337.73
1238-341-20-180-001-0-000 - County Records Management	✓ 3,770.00	✓ 3,770.00 X; X1; X3-1
1238-341-10-180-000-0-000 - Co Rec Mgmt/Preserve	✓ 3,600.00	✓ 3,600.00 X; X1; X3
1238 - County Records Management and Preservation	7,370.00	7,370.00
1200-352-10-180-001-0-000 - Bond Forfeitures	✓ 3,000.52	✓ 3,000.52 X; X1; X3

Printed on 07/01/2014 at 03:09:54 PM

Receipt Journal by Fund and Fee Code

TXHIDALGOPROD

Transaction Date Range: 06/01/2014 - 06/30/2014 Sorted by: By receipt number

County Clerk County Court at Law #1 County Court at Law #2 County Court at Law #4 County Court at Law #5 County Court at Law #6 County Court at Law #7 County Court at

Tills: Alejandra Zapata, Alma Navarro, Anna Smith, Bersy Sanchez, Clarissa Longoria

Civil Probate or Mental Health Family

	Totals	Fee Totals
1200 - Road and Bridge Countywide	3,000.52	3,000.52
1239-341-10-180-001-0-000 - Court Reporter Service Fee	✓ 4,425.00	4,425.00 ✓ X; X1; X3
1239 - Court Reporter Service	4,425.00	4,425.00
1241-341-10-180-001-0-000 - Courthouse Security Fund	✓ 1,822.00	1,822.00 ✓ X; X1; X3
1241 - Courthouse Security	1,822.00	1,822.00
1247-341-10-180-001-0-000 - Law Library	✓ 10,315.00	10,315.00 ✓ X; X1; X3-1
1247 - Law Library Fee	10,315.00	10,315.00
1250-341-10-180-001-0-000 - SCIG Probate Filing Fee	✓ 1,320.00	1,320.00 ✓ X; X1; X3-1
1250 - SCIG-Probate Filing Fee	1,320.00	1,320.00 66 X4-1 ✓

Prepared By: Abigail G. *AG*
Date: 08/05/14

Hidalgo County Tax Office
Collections Summary
For the Month ended June 30, 2014

Hidalgo County Tax Collections	3,362,556.46✓	M1-1
Administrative Fees Collected	3,676.01✓	M1-1
Road District # 2 Collections	- ✓	M2-1
Road District # 5 Collections	277.39 ✓	M3-1
Road District # 11 Collections	- ✓	M4-1
Road District # 15 Collections	34.91✓	M5-1
State District Collections	- ✓	M6-1
Total Collections	<u>3,366,544.77</u> ✓	

≠^

**PABLO "PAUL" VILLARREAL JR., ASSESSOR & COLLECTOR
HIDALGO COUNTY TAXES COLLECTED**

JUNE 2014
PHC

COMPARATIVE RATE OF COLLECTIONS

HIDALGO COUNTY GHD	ORIGINAL TAX LEVY	COLLECTED TO DATE	DROPPED YRS AFTER PURGE	MODIF. TO DATE	TAXES OUTSTANDING	PERCENT 2013/2014	COLLECTED 2012/2013
2013 TAX ROLL	163,168,241.08	152,712,401.60	M1-12	-	45,511.49	M1-12 93.57%	93.18%
2012 & PRIOR YRS	34,042,934.94	10,295,875.30	M1-12	-	(982,849.21)	M1-12 31.14%	31.50%
ROLLBACK	292,684.53	431,769.00	M1-13	-	383,847.88	M1-13 63.82%	49.23%
TOTALS	197,503,860.55	163,440,045.90	M1-14	-	(553,489.84)	M1-14	

#DIV0!

BREAKDOWN OF TAX COLLECTIONS AND FEES FOR THE MONTH OF JUNE 2014

			MONTHLY MODIFICATIONS
CURRENT YEAR-BASE TAX	1,818,120.26	M1-6	(69,476.59) CURRENT M1-12
CURRENT YEAR-P&I	255,569.86		
PRIOR YEARS-BASE TAX	712,805.66	M1-5	(238.23) PRIOR M1-12
PRIOR YEARS-P&I	370,652.26		
ROLLBACK BASE	35,343.89	M1-7	42,650.06 ROLLBACK M1-13
ROLLBACK P&I	3,519.00		
ATTORNEY FEES	166,545.53	M1-10	
TAX CERTIFICATE FEES	-		540.00 M1-22
SERVICE CHG FEES	-		1,495.01 M1-25
MISC FEES	-		1,641.00 M1-29
TOTAL COLLECTIONS	3,362,556.46	M1-10	3,676.01 (27,064.76) M1-14
LESS HCAD COMM REND. PEN. (CURR)	128.87	M1-21	+A
LESS HCAD COMM REND. PEN. (DELQ)	63.08		
LESS TRANSFERRED	1,879,038.46	M1-2; M1-43	
LESS IN TRANSIT	1,316,780.52	M1-2; M1-43	3,676.01 M1-40
LESS DUE TO DEL TAX ATTY FEES	166,545.53	M1-2; M1-40	
LESS DUE TO CO TREASURER	-		
BALANCE	-		

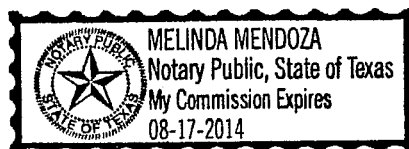
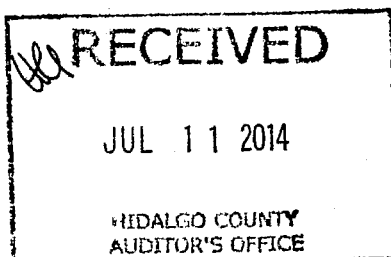
*****AFFIDAVIT*****

I, PABLO "PAUL" VILLARREAL JR., ASSESSOR-COLLECTOR OF TAXES FOR THE HIDALGO COUNTY, DO SOLEMNLY SWEAR THAT THE ABOVE STATEMENT OF TAXES COLLECTED BY ME FOR THE MONTH OF JUNE 2014 IS CORRECT.

Pablo Paul Villarreal Jr.
ASSESSOR-COLLECTOR OF TAXES FOR HIDALGO COUNTY, TEXAS

SWORN AND SUBSCRIBED BEFORE ME THIS 9TH DAY OF JULY 2014 A.D.

Melinda Mendoza
NOTARY PUBLIC, HIDALGO COUNTY, TEXAS



HIDALGO COUNTY AUDITOR'S OFFICE
APPROVED BY: *de*
DATE: 08/05/14

M1-1,

PABLO "PAUL" VILLARREAL JR., ASSESSOR & COLLECTOR
ROAD DIST # 2 TAXES COLLECTED
JUNE 2014
PBC

COMPARATIVE RATE OF COLLECTIONS

ROAD DIST #2 RD2	ORIGINAL TAX LEVY	COLLECTED TO DATE	DROPPED YRS AFTER PURGE	MODIF. TO DATE	TAXES OUTSTANDING	PERCENT 2013/2014	COLLECTED 2012/2013
1981 & PRIOR YRS	61.38	-	-	-	61.38	0.00%	0.00%
TOTALS	61.38	M2-3	- M2-3	-	M2-3 61.38 +A	M2-4	

BREAKDOWN OF TAX COLLECTIONS AND FEES FOR THE MONTH OF JUNE 2014

	MONTHLY MODIFICATIONS
CURRENT YEAR-BASE TAX	- CURRENT
CURRENT YEAR-P&I	-
PRIOR YEARS-BASE TAX	- PRIOR
PRIOR YEARS-P&I	-
ROLLBACK BASE	- ROLLBACK
ROLLBACK P&I	-
ATTORNEY FEES	-
TOTAL COLLECTIONS	- M2-2
LESS HCAD COMM REND. PEN.	-
LESS TRANSFERRED	-
LESS IN TRANSIT	-
LESS DUE TO DEL TAX ATTY FEES	-
LESS DUE TO CO TREASURER	-
BALANCE	- M2-2

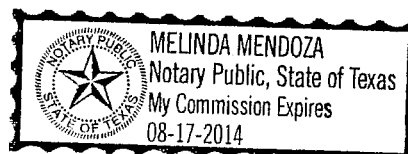
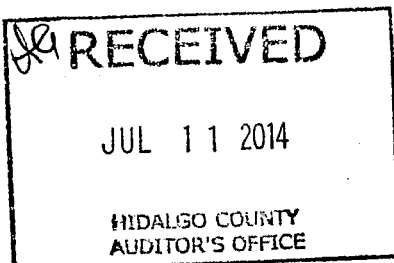
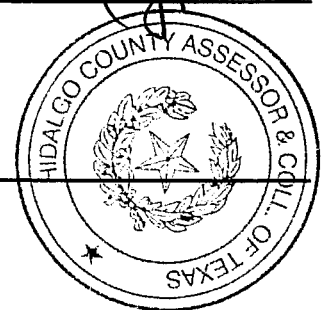
*****AFFIDAVIT*****

I, PABLO "PAUL" VILLARREAL JR., ASSESSOR-COLLECTOR OF TAXES FOR THE HIDALGO COUNTY, DO SOLEMNLY SWEAR THAT THE ABOVE STATEMENT OF TAXES COLLECTED BY ME FOR THE MONTH OF JUNE 2014 IS CORRECT.

ASSESSOR-COLLECTOR OF TAXES FOR ROAD DISTRICT #2

SWORN AND SUBSCRIBED BEFORE ME THIS 9TH DAY OF JULY 2014 A.D.

NOTARY PUBLIC, HIDALGO COUNTY, TEXAS



HIDALGO COUNTY AUDITOR'S OFFICE
APPROVED BY: [Signature]
DATE: 8/04/14

PABLO "PAUL" VILLARREAL JR., ASSESSOR & COLLECTOR
ROAD DIST # 5 TAXES COLLECTED
JUNE 2014
PBC

COMPARATIVE RATE OF COLLECTIONS

ROAD DIST # 5 RD5	ORIGINAL TAX LEVY	COLLECTED TO DATE	DROPPED YRS AFTER PURGE	MODIF. TO DATE	TAXES OUTSTANDING	PERCENT 2013/2014	COLLECTED 2012/2013
1999 & PRIOR YRS ROLLBACK	11,091.54	593.27	-	(583.42)	9,914.85	5.65%	3.12%
	-	-	-	-	-	0.00%	0.00%
TOTALS	11,091.54 + M3-7	593.27 + M3-7	-	(583.42) + M3-7	9,914.85 M3-8 #A		

BREAKDOWN OF TAX COLLECTIONS AND FEES FOR THE MONTH OF JUNE 2014

		MONTHLY MODIFICATIONS
CURRENT YEAR-BASE TAX	- d } M3-4	- CURRENT
CURRENT YEAR-P&I	- d }	
PRIOR YEARS-BASE TAX	85.81 d } M3-3	- PRIOR
PRIOR YEARS-P&I	161.70 d }	
ROLLBACK BASE	-	- ROLLBACK
ROLLBACK P&I	-	
ATTORNEY FEES	29.88 d } M3-5	
TOTAL COLLECTIONS	277.39 d }	- d M3-8
LESS HCAD COMM REND. PEN.		
LESS TRANSFERRED	235.44 d M3-2; M1-43	
LESS IN TRANSIT	12.07 d M3-2; M1-43	
LESS DUE TO DEL TAX ATTY FEES	29.88 d M3-2; M1-40	
LESS DUE TO CO TREASURER	-	
BALANCE	-	

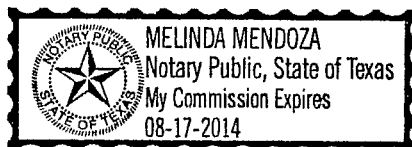
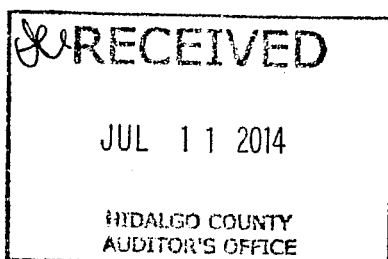
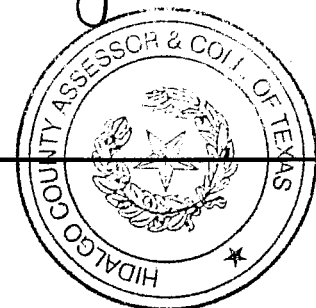
*****AFFIDAVIT*****

I, PABLO "PAUL" VILLARREAL JR., ASSESSOR-COLLECTOR OF TAXES FOR THE HIDALGO COUNTY, DO SOLEMNLY SWEAR THAT THE ABOVE STATEMENT OF TAXES COLLECTED BY ME FOR THE MONTH OF JUNE 2014 IS CORRECT.

ASSESSOR-COLLECTOR OF TAXES FOR ROAD DISTRICT # 5

SWORN AND SUBSCRIBED BEFORE ME THIS 9TH DAY OF JULY 2014 A.D.

NOTARY PUBLIC, HIDALGO COUNTY, TEXAS



HIDALGO COUNTY AUDITOR'S OFFICE
APPROVED BY: [Signature]
DATE: 8/04/14

M3-1

PABLO "PAUL" VILLARREAL JR., ASSESSOR & COLLECTOR
ROAD DIST # 11 TAXES COLLECTED
JUNE 2014
PBC

COMPARATIVE RATE OF COLLECTIONS

ROAD DIST #11
RD11

	ORIGINAL TAX LEVY	COLLECTED TO DATE	DROPPED YRS AFTER PURGE	MODIF. TO DATE	TAXES OUTSTANDING	PERCENT 2013/2014	COLLECTED 2012/2013
1979 & PRIOR YRS	3.33	-	-	-	3.33	0.00%	0.00%
TOTALS	3.33	4M4-3	4M4-3	-	4M4-3	3.33	4M4-4

BREAKDOWN OF TAX COLLECTIONS AND FEES FOR THE MONTH OF JUNE 2014

	MONTHLY MODIFICATIONS
CURRENT YEAR-BASE TAX	- CURRENT
CURRENT YEAR-P&I	-
PRIOR YEARS-BASE TAX	- PRIOR
PRIOR YEARS-P&I	-
ROLLBACK BASE	- ROLLBACK
ROLLBACK P&I	-
ATTORNEY FEES	-
TOTAL COLLECTIONS	- 4M4-2
LESS HCAD COMM REND. PEN.	-
LESS TRANSFERRED	-
LESS IN TRANSIT	-
LESS DUE TO DEL TAX ATTY FEES	-
LESS DUE TO CO TREASURER	-
BALANCE	- 4M4-2

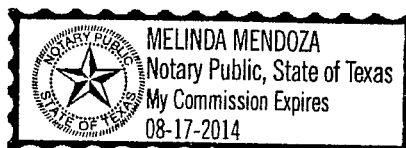
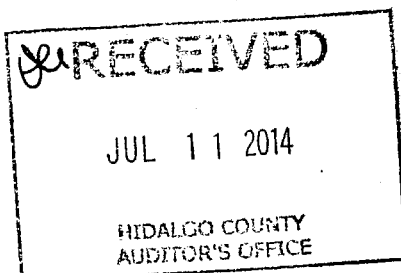
*****AFFIDAVIT*****

I, PABLO "PAUL" VILLARREAL JR., ASSESSOR-COLLECTOR OF TAXES FOR THE HIDALGO COUNTY, DO SOLEMNLY SWEAR THAT THE ABOVE STATEMENT OF TAXES COLLECTED BY ME FOR THE MONTH OF JUNE 2014 IS CORRECT.

ASSESSOR-COLLECTOR OF TAXES FOR ROAD DISTRICT # 11

SWORN AND SUBSCRIBED BEFORE ME THIS 9TH DAY OF JULY 2014 A.D.

NOTARY PUBLIC, HIDALGO COUNTY, TEXAS



HIDALGO COUNTY AUDITOR'S OFFICE
APPROVED BY: [Signature]
DATE: 08/04/14

PABLO "PAUL" VILLARREAL JR., ASSESSOR & COLLECTOR
ROAD DIST # 15 TAXES COLLECTED

JUNE 2014

PBC

COMPARATIVE RATE OF COLLECTIONS

ROAD DIST # 15
RD15

	ORIGINAL TAX LEVY	COLLECTED TO DATE	DROPPED YRS AFTER PURGE	MODIF. TO DATE	TAXES OUTSTANDING	PERCENT 2013/2014	COLLECTED 2012/2013
1993 & PRIOR YRS ROLLBACK	1,358.17	63.81	-	(101.64)	1,192.72	5.08%	1.90%
	-	-	-	-	-	0.00%	0.00%
TOTALS	1,358.17 <i>MS-5</i>	63.81 <i>MS-5</i>	-	(101.64) <i>MS-5</i>	1,192.72 <i>MS-6</i>	<i>4A</i>	

BREAKDOWN OF TAX COLLECTIONS AND FEES FOR THE MONTH OF JUNE 2014

		MONTHLY MODIFICATIONS
CURRENT YEAR-BASE TAX	- <i>d</i>	- CURRENT
CURRENT YEAR-P&I	- <i>d</i>	
PRIOR YEARS-BASE TAX	7.13 <i>d</i>	- PRIOR
PRIOR YEARS-P&I	23.22 <i>d</i>	
ROLLBACK BASE	-	- ROLLBACK
ROLLBACK P&I	-	
ATTORNEY FEES	4.56 <i>d</i>	
TOTAL COLLECTIONS	34.91 <i>d</i>	
LESS HCAD COMM REND. PEN.	-	- <i>d MS-6</i>
LESS TRANSFERRED	27.04 <i>d MS-2; MI-43</i>	
LESS IN TRANSIT	3.31 <i>d MS-2; MI-43</i>	
LESS DUE TO DEL TAX ATTY FEES	4.56 <i>d MS-2; MI-40</i>	
LESS DUE TO CO TREASURER	-	
BALANCE	-	

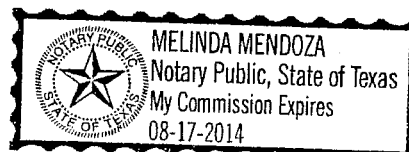
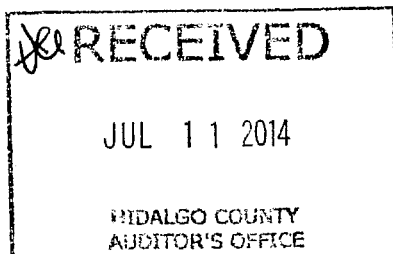
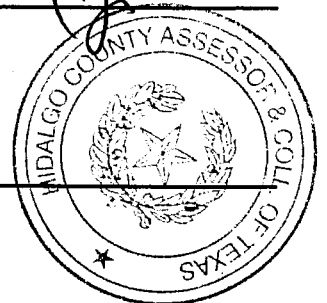
*****AFFIDAVIT*****

I, PABLO "PAUL" VILLARREAL JR., ASSESSOR-COLLECTOR OF TAXES FOR THE HIDALGO COUNTY, DO SOLEMNLY SWEAR THAT THE ABOVE STATEMENT OF TAXES COLLECTED BY ME FOR THE MONTH OF JUNE 2014 IS CORRECT.

Pablo (Paul) Villarreal Jr.
ASSESSOR-COLLECTOR OF TAXES FOR ROAD DISTRICT # 15

SWORN AND SUBSCRIBED BEFORE ME THIS 9TH DAY OF JULY 2014 A.D.

Melinda Mendoza
NOTARY PUBLIC, HIDALGO COUNTY, TEXAS



HIDALGO COUNTY AUDITOR'S OFFICE
APPROVED BY: *[Signature]*
DATE: 08/04/14

MS-1

PABLO "PAUL" VILLARREAL JR., ASSESSOR & COLLECTOR
STATE DIST TAXES COLLECTED
JUNE 2014
PBC

COMPARATIVE RATE OF COLLECTIONS

STATE DIST TEX	ORIGINAL TAX LEVY	COLLECTED TO DATE	DROPPED YRS AFTER PURGE	MODIF. TO DATE	TAXES OUTSTANDING	PERCENT 2013/2014	COLLECTED 2012/2013
1979 & PRIOR YRS	24.77	-	-	-	24.77	0.00%	0.00%
TOTALS	24.77	4M6-3	4M6-3	-	4M6-3	24.77	4M6-4

BREAKDOWN OF TAX COLLECTIONS AND FEES FOR THE MONTH OF JUNE 2014

	MONTHLY MODIFICATIONS
CURRENT YEAR-BASE TAX	- CURRENT
CURRENT YEAR-P&I	-
PRIOR YEARS-BASE TAX	- PRIOR
PRIOR YEARS-P&I	-
ROLLBACK BASE	- ROLLBACK
ROLLBACK P&I	-
ATTORNEY FEES	-
TOTAL COLLECTIONS	- 4M6-4
LESS HCAD COMM REND. PEN.	-
LESS TRANSFERRED	-
LESS IN TRANSIT	-
LESS DUE TO DEL TAX ATTY FEES	-
LESS DUE TO CO TREASURER	-
BALANCE	- 4M6-2

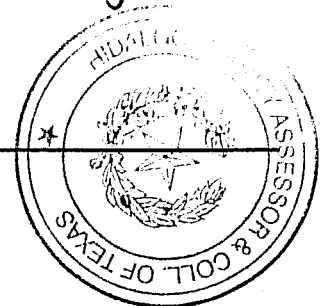
*****AFFIDAVIT*****

I, PABLO "PAUL" VILLARREAL JR., ASSESSOR-COLLECTOR OF TAXES FOR THE HIDALGO COUNTY, DO SOLEMNLY SWEAR THAT THE ABOVE STATEMENT OF TAXES COLLECTED BY ME FOR THE MONTH OF JUNE 2014 IS CORRECT.

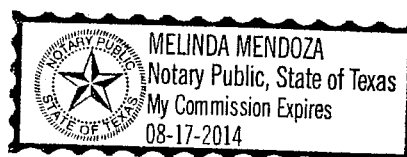
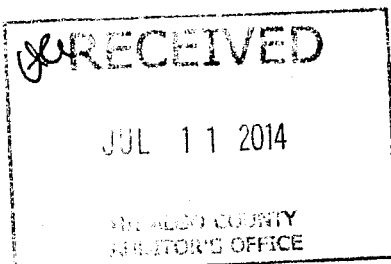
ASSESSOR-COLLECTOR OF TAXES FOR STATE DIST TAXES

SWORN AND SUBSCRIBED BEFORE ME THIS 9TH DAY OF JULY 2014 A.D.

Melinda Mendoza
NOTARY PUBLIC, HIDALGO COUNTY, TEXAS



HIDALGO COUNTY AUDITOR'S OFFICE
APPROVED BY: [Signature]
DATE: 8/04/14



HIDALGO COUNTY, TEXAS
DELTA LAKE PARK, PRECINCT 1
MONTHLY REPORT FOR THE MONTH ENDING
June 2014

PBC

	DATE	BEGINNING RECEIPT NUMBER	ENDING RECEIPT NUMBER	TOTAL RECEIPTS ISSUED	TOTAL RECEIPT AMOUNT	COUNTY TREASURER			DEPOSIT	
						DEPOSIT AMOUNT	DATE OF DEPOSIT	RECEIPT NUMBER	SLIP NUMBER	
1	6/1/2014	309464	309545	82	\$ 164.00	\$ 164.00	6/3/2014	175913	211	2395
2	6/2/2014				\$ -	\$ -			211	0
3	6/3/2014				\$ -	\$ -			211	0
4	6/4/2014				\$ -	\$ -			211	0
5	6/5/2014				\$ -	\$ -			211	0
6	6/6/2014				\$ -	\$ -			211	
7	6/7/2014				\$ -	\$ -			211	
8	6/8/2014	309546	309615	70	\$ 140.00	\$ 140.00	6/9/2014	176350	211	2396
9	6/9/2014				\$ -	\$ -			211	
10	6/10/2014				\$ -	\$ -			211	0
11	6/11/2014				\$ -	\$ -			211	0
12	6/12/2014				\$ -	\$ -			211	0
13	6/13/2014				\$ -	\$ -			211	
14	6/14/2014				\$ -	\$ -			211	0
15	6/15/2014	309616	309697	82	\$ 164.00	\$ 164.00	6/16/2014	176349	211	2397
16	6/16/2014				\$ -	\$ -			211	0
17	6/17/2014				\$ -	\$ -			211	0
18	6/18/2014				\$ -	\$ -			211	0
19	6/19/2014				\$ -	\$ -			211	0
20	6/20/2014				\$ -	\$ -			211	0
21	6/21/2014				\$ -	\$ -			211	0
22	6/22/2014	309698	309751	54	\$ 108.00	\$ 108.00	6/24/2014	176588	211	2398
23	6/23/2014				\$ -	\$ -			211	0
24	6/24/2014				\$ -	\$ -			211	0
25	6/25/2014				\$ -	\$ -			211	0
26	6/26/2014				\$ -	\$ -			211	0
27	6/27/2014				\$ -	\$ -			211	0
28	6/28/2014				\$ -	\$ -			211	0
29	6/29/2014	309752	309789	38	\$ 76.00	\$ 76.00	6/30/2014	176795	211	2399
30	6/30/2014				\$ -	\$ -			211	0
31					\$ -	\$ -			211	0
					326	\$ 652.00				
						\$ 652.00				

TOTAL RECEIPTS AND FUNDS COLLECTED:

326 x \$2.00

\$ 652.00

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

\$ 652.00

\$ 652.00

\$ -

PREPARED BY:

Patricia Bates

DATE: 7/15/14

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

HIDALGO COUNTY AUDITOR'S OFFICE

APPROVED BY:

DATE: 7/15/14

7-15-14

DATE

A.C. CUELLAR, JR.

COMMISSIONER PRCT NO. 1

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

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

July 29, 2014

The Honorable A.C. Cuellar, Jr.
Hidalgo County Commissioner Pct. No. 1
1902 Joe Stephens Suite 101
Weslaco, Texas 78596

Re: Review of Delta Lake *Monthly Fees Report* and Supporting Documentation
For the month of June 2014

Dear Commissioner Cuellar:

We conducted a limited scope review of the Delta Lake *Monthly Fees Report* and all supporting documentation for the month of June 2014 pursuant to Local Government Code §115.002 (a), and §115.002 (b). The objective of the review was to determine if fees collected were properly accounted and reported.

Scope:

The scope of our review was limited to collections reported on the *Monthly Fees Report* for the month of June 2014. 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 the submittal dates of the *Monthly Report* and applicable supporting documentation to the County Auditor's Office to determine if the report and applicable supporting documentation were received within five days after the last day of the month pursuant to Local Government Code §114.001 (b).
- Verified the signature on the *Monthly Report* to ensure that the report was signed by an authorized signatory as documented on the "Authorized Signatories Form."
- Verified the mathematical accuracy of the *Monthly Report* by footing and cross-footing the report.
- Reviewed tickets issued to determine if proper fee amounts were collected and reported.
- Verified tickets issued followed a sequential order.
- Verified that procedures for voided tickets were properly followed.

HIDALGO COUNTY DISTRICT JUDGES

JAMIE E. TIJERINA
JUDGE, 92ND D.C.

RODOLFO DELGADO
JUDGE, 93RD D.C.

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

ROSE GUERRA REYNA
JUDGE, 206TH D.C.

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

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

NOE GONZALEZ
JUDGE, 370TH D.C.
OVERSEER

LETICIA LOPEZ
JUDGE, 389TH D.C.

AIDA SALINAS FLORES
JUDGE, 398TH D.C.

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

JESSE CONTRERAS
JUDGE, 448TH D.C.

- Reviewed *Cashier's Daily Close-Out Reports/Daily Remittance Forms (Close-Out Report)* to determine whether fees collected were properly accounted & deposited with the County Treasurer on a daily basis.
- Verified that the collections per the *Monthly Report* agreed to total tickets issued and the deposits made with the County Treasurer.
- Verified the *Close-Out Report Forms* and *Monthly Fees Report* were properly completed.

Conclusion:

Total collections for the month of June 2014 and were \$652.00. Based on the results of our review, we have concluded that fees collected were generally properly accounted and reported; however, the system of internal controls for the collection and safeguarding of cash requires improvement as noted in the following observations.

Observation No. 1:

According to the Delta Lake Park staff, effective July 21, 2012 the park entrance fees have been waived from Monday through Saturday. The park entrance fee is only collected on Sundays.

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".

Commissioner's Court approval to waive the park entrance fee was not obtained.

Recommendation:

Commissioners Court approval to waive the park entrance fee should be obtained.

Observation No. 2:

We noted during our review that several parking entrance tickets were not initialed or dated by the cashier responsible for issuing the park entrance ticket. According to staff, they occasionally forget to initial and date the park entrance tickets.

In order to provide for an adequate audit trail, the County Auditor's Office requires that cashiers initial, sign and date each park entrance ticket issued by him/her.

Failure to ensure that park entrance tickets are initialed by the cashier responsible for issuing the park entrance ticket may result in the loss or misuse of County funds.

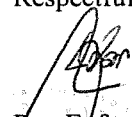
Recommendation:

Management should ensure that cashiers responsible for issuing the park entrance tickets exercise due care and initial and date park entrance tickets.

Please provide a written management response to the observations noted above by August 8, 2014.

If you should have any questions or would like to schedule a meeting to discuss this report, please do not hesitate to call Letty Chavez, Compliance Audit Supervisor, at 318-2511 ext. 4651, or Arcy B. Duran, CPA, Director of Audit, at ext. 4645.

Respectfully,


Ray Enfracio, CPA
County Auditor

Enclosure: Copy of *Monthly Fees Report*

cc: Valde Guerra, Commissioners Court Executive Officer

HIDALGO COUNTY DISTRICT JUDGES

JAIME E. TIJERINA
JUDGE, 92ND D.C.

RODOLFO DELGADO
JUDGE, 93RD D.C.

J. R. "BOBBY" FLORES
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JUDGE, 430TH D.C.

JESSE CONTRERAS
JUDGE, 449TH D.C.

HIDALGO COUNTY, TEXAS
DELTA LAKE PARK, PRECINCT 1
MONTHLY REPORT FOR THE MONTH ENDING
June 2014

PBC

	DATE	BEGINNING RECEIPT NUMBER	ENDING RECEIPT NUMBER	TOTAL RECEIPTS ISSUED	TOTAL RECEIPT AMOUNT	COUNTY TREASURER			DEPOSIT SLIP NUMBER	
						DEPOSIT AMOUNT	DATE OF DEPOSIT	RECEIPT NUMBER		
1	6/1/2014	309464	309545	82	\$ 164.00	\$ 164.00	6/3/2014	175913	211	2395
2	6/2/2014				\$ -	\$ -			211	0
3	6/3/2014				\$ -	\$ -			211	0
4	6/4/2014				\$ -	\$ -			211	0
5	6/5/2014				\$ -	\$ -			211	0
6	6/6/2014				\$ -	\$ -			211	
7	6/7/2014				\$ -	\$ -			211	
8	6/8/2014	309546	309615	70	\$ 140.00	\$ 140.00	6/9/2014	176350	211	2396
9	6/9/2014				\$ -	\$ -			211	
10	6/10/2014				\$ -	\$ -			211	0
11	6/11/2014				\$ -	\$ -			211	0
12	6/12/2014				\$ -	\$ -			211	0
13	6/13/2014				\$ -	\$ -			211	
14	6/14/2014				\$ -	\$ -			211	0
15	6/15/2014	309616	309697	82	\$ 164.00	\$ 164.00	6/16/2014	176349	211	2397
16	6/16/2014				\$ -	\$ -			211	0
17	6/17/2014				\$ -	\$ -			211	0
18	6/18/2014				\$ -	\$ -			211	0
19	6/19/2014				\$ -	\$ -			211	0
20	6/20/2014				\$ -	\$ -			211	0
	6/21/2014				\$ -	\$ -			211	0
22	6/22/2014	309698	309751	54	\$ 108.00	\$ 108.00	6/24/2014	176588	211	2398
23	6/23/2014				\$ -	\$ -			211	0
24	6/24/2014				\$ -	\$ -			211	0
25	6/25/2014				\$ -	\$ -			211	0
26	6/26/2014				\$ -	\$ -			211	0
27	6/27/2014				\$ -	\$ -			211	0
28	6/28/2014				\$ -	\$ -			211	0
29	6/29/2014	309752	309789	38	\$ 76.00	\$ 76.00	6/30/2014	176795	211	2399
30	6/30/2014				\$ -	\$ -			211	0
31					\$ -	\$ -			211	0
					326	\$ 652.00		\$ 652.00		

TOTAL RECEIPTS AND FUNDS COLLECTED:

326 x \$2.00

\$ 652.00

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

\$ 652.00

\$ 652.00

\$ -

PREPARED BY:

Patricia Bates

DATE: 7/15/14

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

HIDALGO COUNTY AUDITOR'S OFFICE
APPROVED BY:
DATE: 7/15/14

7-15-14

DATE

A.C. CUELLAR, JR.

COMMISSIONER PRCT NO. 1

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

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

X1

COUNTY OF HIDALGO, TEXAS
SWIMMING POOL, PRECINCT 2
MONTHLY REPORT FOR THE MONTH ENDING: JUNE 30, 2014

PBC

	Receipt Date	Ticket # Sequence		Total Collected	ADULT		CHILDREN		BODY BOARD		COUNTY TREASURER			DEPOSIT SLIP NUMBER		OVER/ (SHORT)
		BEG #	END #		HOW MANY?	FEE (\$1)	HOW MANY?	FEE (\$0.50)	HOW MANY?	FEE (\$1)	Deposit Amount	Date of Deposit	Receipt Number			
1	1-Jun	closed		\$ -										221		\$ -
2	2-Jun	closed		\$ -										221		\$ -
3	3-Jun	closed		\$ -										221		\$ -
4	4-Jun	1108	1114	13.00	4	9	4	8		\$ -	\$ 13.00	06/05/14	176104	221	00476	\$ -
5	5-Jun	1115	1122	14.50	4	6	4	9	4	\$ 4.00	\$ 14.50	06/06/14	176105	221	00477	\$ -
6	6-Jun	1123	1141	32.00	4	9	4	14	4	\$ 16.00	\$ 32.00	06/11/14	176198	221	00478	\$ -
7	7-Jun	1142	1156	42.00	4	21	4	20	4	\$ 11.00	\$ 42.00	06/11/14	176199	221	00479	\$ -
8	8-Jun	1157	1167	19.50	4	9	4	13	4	\$ 4.00	\$ 19.50	06/11/14	176200	221	00480	\$ -
9	9-Jun	closed		\$ -							\$ -	06/05/14		221		\$ -
10	10-Jun	1168	1182	35.50	4	23	4	17	4	\$ 8.00	\$ 35.50	06/12/14	176212	221	00481	\$ -
11	11-Jun	1183	1189	22.50	4	6	4	17	4	\$ 8.00	\$ 22.50	06/13/14	176280	221	00482	\$ -
12	12-Jun	1190	1195	15.00	4	6	4	8	4	\$ 5.00	\$ 15.00	06/17/14	176377	221	00483	\$ -
13	13-Jun	1196	1217	38.00	4	18	4	24	4	\$ 8.00	\$ 38.00	06/19/14	176499	221	00484	\$ -
14	14-Jun	1218	1237	41.00	4	22	4	16	4	\$ 11.00	\$ 41.00	06/19/14	176500	221	00485	\$ -
15	15-Jun	1238	1253	32.50	4	15	4	15	4	\$ 10.00	\$ 32.50	06/19/14	176501	221	00486	\$ -
16	16-Jun	closed		\$ -							\$ -	06/05/14		221		\$ -
17	17-Jun	1254	1259	15.00	4	8	4	8	4	\$ 3.00	\$ 15.00	06/05/14	176910	221	00487	\$ -
18	18-Jun	0	0	\$ -							\$ -	06/05/14		221		\$ -
19	19-Jun	1260	1266	16.50	4	9	4	11	4	\$ 2.00	\$ 16.50	06/26/14	176703	221	00488	\$ -
20	20-Jun	1267	1277	22.00	4	15	4	6	4	\$ 4.00	\$ 22.00	06/26/14	176704	221	00489	\$ -
21	21-Jun	1278	1285	25.50	4	12	4	13	4	\$ 7.00	\$ 25.50	06/26/14	176705	221	00490	\$ -
22	22-Jun	1286	1295	32.00	4	19	4	12	4	\$ 6.00	\$ 32.00	06/26/14	176706	221	00491	\$ -
23	23-Jun	closed		\$ -							\$ -	06/05/14		221		\$ -
24	24-Jun	1296	1302	25.00	4	14	4	12	4	\$ 5.00	\$ 25.00	06/26/14	176707	221	00492	\$ -
25	25-Jun	1303	1303	3.00	4	3	4				\$ 3.00	06/05/14	176911	221	00493	\$ -
26	26-Jun	1304	1310	23.00	4	14	4	8	4	\$ 5.00	\$ 23.00	06/05/14	176912	221	00494	\$ -
27	27-Jun	0	0	\$ -							\$ -	06/05/14		221		\$ -
28	28-Jun	1311	1320	35.50	4	14	4	21	4	\$ 10.50	\$ 35.50	06/05/14	176913	221	00495	\$ -
29	29-Jun	1321	1332	29.00	4	19	4	10	4	\$ 5.00	\$ 29.00	06/05/14	176914	221	00496	\$ -
30	30-Jun	closed		\$ -							\$ -			221		\$ -
31														221		\$ -
TOTAL				\$ 532.00	271	\$ 271.00	262	\$ 131.00	130	\$ 130.00	\$ 532.00					\$

TOTAL AMOUNT DUE TO GENERAL FUND-----1100-347-40-122-000-0-000-----
LESS: TOTAL AMOUNTS REMITTED TO GENERAL FUND-----
TOTAL FUNDS DUE TO THE COUNTY TREASURER-----

\$ 532.00
\$ 532.00
\$ 0.00

PREPARED BY: *[Signature]*

DATE: 7/7/14

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

HECTOR "TITO" PALACIOS
COMMISSIONER PRCT NO 2

DATE: 7-8-14

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

AUDITOR'S FORM RE-PCT #2-002 REVISED 6/13/11

HIDALGO COUNTY AUDITOR'S OFFICE
APPROVED BY: *[Signature]*
DATE: 7/11/14

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

July 29, 2014

The Honorable Hector "Tito" Palacios
Hidalgo County Commissioner Pct. No. 2
300 W. Hall Acres, Suite G
Pharr, Texas 78577

Ref: Review of *Monthly Fees Report* and Supporting Documentation
For the month of June 2014

Dear Commissioner Palacios:

We conducted a limited scope review of the Precinct 2 Swimming Pool *Monthly Fees Report* and all supporting documentation for the month of June 2014 pursuant to Local Government Code §115.002(a) and §115.002(b). The objectives of the review were to determine if fees collected were properly accounted and reported.

Scope:

The scope of our review was limited to collections reported by the Precinct No. 2 Swimming Pool on the *Monthly Fees Report* for the month of June 2014. Our review was not designed nor intended to be a detailed study of every relevant control system, procedure, or transaction. Accordingly, the opportunities for improvement presented in this report may not be all-inclusive of areas where improvements could be made.

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

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

Methodology:

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

- Verified tickets issued (i.e., adult/children entrance fees and body board rental fees) 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 Fee Report* agreed to total tickets 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 *Cashier's Daily Close-Out Report/ Daily Remittance Forms* and *Monthly Fees Report* to verify proper completion.

HIDALGO COUNTY DISTRICT JUDGES

JAIIME E. TIJERINA
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

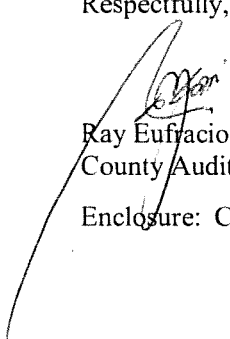
JESSE CONTRERAS
JUDGE, 449TH D C

Conclusion:

Total collections for the month of June 2014 were \$532.00. 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 please do not hesitate to contact Letty Chavez, Compliance Audit Supervisor, at 318-2511 ext. 4651 or Arcy B. Duran, CPA, Director of Audit, at ext. 4645.

Respectfully,



Ray Euffacio, CPA
County Auditor

Enclosure: Copy of *Monthly Fees Report*

HIDALGO COUNTY DISTRICT JUDGES

JAIME E. TIJERINA
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, TEXAS
SWIMMING POOL, PRECINCT 2
MONTHLY REPORT FOR THE MONTH ENDING: JUNE 30, 2014

PBC

Receipt Date	Ticket # Sequence		Total Collected	ADULT		CHILDREN		BODY BOARD		COUNTY TREASURER			DEPOSIT SLIP NUMBER	OVER/ (SHORT)
	BEG #	END #		HOW MANY?	FEE (\$1)	HOW MANY?	FEE (\$0.50)	HOW MANY?	FEE (\$1)	Deposit Amount	Date of Deposit	Receipt Number		
1	1-Jun	closed	\$ -										221	\$ -
2	2-Jun	closed	\$ -										221	\$ -
3	3-Jun	closed	\$ -										221	\$ -
4	4-Jun	X 1108	X 1114	X 13.00	X 9.00	X 8	X 4.00		\$ -	\$ 13.00	06/05/14	X 176104	221 00476	X \$ -
5	5-Jun	X 1115	X 1122	X 14.50	X 6.00	X 9	X 4.50	X 4	X 4.00	\$ 14.50	06/06/14	X 176105	221 00477	X \$ -
6	6-Jun	X 1123	X 1141	X 32.00	X 9.00	X 14	X 7.00	X 16	X 16.00	\$ 32.00	06/11/14	X 176198	221 00478	X \$ -
7	7-Jun	X 1142	X 1156	X 42.00	X 21.00	X 20	X 10.00	X 11	X 11.00	\$ 42.00	06/11/14	X 176199	221 00479	X \$ -
8	8-Jun	X 1157	X 1167	X 19.50	X 9.00	X 13	X 6.50	X 4	X 4.00	\$ 19.50	06/11/14	X 176200	221 00480	X \$ -
9	9-Jun	closed	\$ -							\$ -	06/05/14		221	\$ -
10	10-Jun	X 1168	X 1182	X 35.50	X 23.00	X 17	X 8.50	X 4	X 4.00	\$ 35.50	06/12/14	X 176212	221 00481	X \$ -
11	11-Jun	X 1183	X 1189	X 22.50	X 6.00	X 17	X 8.50	X 8	X 8.00	\$ 22.50	06/13/14	X 176280	221 00482	X \$ -
12	12-Jun	X 1190	X 1195	X 15.00	X 6.00	X 8	X 4.00	X 5	X 5.00	\$ 15.00	06/17/14	X 176377	221 00483	X \$ -
13	13-Jun	X 1196	X 1217	X 38.00	X 18.00	X 24	X 12.00	X 8	X 8.00	\$ 38.00	06/19/14	X 176499	221 00484	X \$ -
14	14-Jun	X 1218	X 1237	X 41.00	X 22.00	X 16	X 8.00	X 11	X 11.00	\$ 41.00	06/19/14	X 176500	221 00485	X \$ -
15	15-Jun	X 1238	X 1253	X 32.50	X 15.00	X 15	X 7.50	X 10	X 10.00	\$ 32.50	06/19/14	X 176501	221 00486	X \$ -
16	16-Jun	closed	\$ -							\$ -	06/05/14		221	\$ -
17	17-Jun	X 1254	X 1259	X 15.00	X 8.00	X 8	X 4.00	X 3	X 3.00	\$ 15.00	06/05/14	X 176910	221 00487	X \$ -
18	18-Jun	0	0	\$ -	\$ -					\$ -	06/05/14		221	\$ -
19	19-Jun	X 1260	X 1266	X 16.50	X 9.00	X 11	X 5.50	X 2	X 2.00	\$ 16.50	06/26/14	X 176703	221 00488	X \$ -
20	20-Jun	X 1267	X 1277	X 22.00	X 15.00	X 6	X 3.00	X 4	X 4.00	\$ 22.00	06/26/14	X 176704	221 00489	X \$ -
21	21-Jun	X 1278	X 1285	X 25.50	X 12.00	X 13	X 6.50	X 7	X 7.00	\$ 25.50	06/26/14	X 176705	221 00490	X \$ -
22	22-Jun	X 1286	X 1295	X 32.00	X 19.00	X 12	X 6.00	X 7	X 7.00	\$ 32.00	06/26/14	X 176706	221 00491	X \$ -
23	23-Jun	closed	\$ -							\$ -	06/05/14		221	\$ -
24	24-Jun	X 1296	X 1302	X 25.00	X 14.00	X 12	X 6.00	X 5	X 5.00	\$ 25.00	06/26/14	X 176707	221 00492	X \$ -
25	25-Jun	X 1303	X 1303	X 3.00	X 3.00					\$ 3.00	06/05/14	X 176911	221 00493	X \$ -
26	26-Jun	X 1304	X 1310	X 23.00	X 14.00	X 8	X 4.00	X 5	X 5.00	\$ 23.00	06/05/14	X 176912	221 00494	X \$ -
27	27-Jun	0	0	\$ -	\$ -					\$ -	06/05/14		221	\$ -
28	28-Jun	X 1311	X 1320	X 35.50	X 14.00	X 21	X 10.50	X 11	X 11.00	\$ 35.50	06/05/14	X 176913	221 00495	X \$ -
29	29-Jun	X 1321	X 1332	X 29.00	X 19.00	X 10	X 5.00	X 5	X 5.00	\$ 29.00	06/05/14	X 176914	221 00496	X \$ -
30	30-Jun	closed	\$ -							\$ -			221	\$ -
31													221	\$ -
TOTAL				\$ 532.00	271	\$ 271.00	262	\$ 131.00	130	\$ 130.00	\$ 532.00			\$ -

^ ^ ^ ^ ^ ^ ^ ^

TOTAL AMOUNT DUE TO GENERAL FUND-----1100-347-40-122-000-0-000-----	\$ 532.00
LESS: TOTAL AMOUNTS REMITTED TO GENERAL FUND-----	\$ 532.00
TOTAL FUNDS DUE TO THE COUNTY TREASURER-----	\$ 0.00

PREPARED BY: Angela Benie

DATE: 7/7/14

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

Hector Tito Palacios
HECTOR "TITO" PALACIOS
COMMISSIONER PRCT NO 2

7-8-14
DATE

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

AUDITOR'S FORM RE-PCT #2-002 REVISED 6/13/11

HIDALGO COUNTY AUDITOR'S OFFICE
APPROVED BY: [Signature]
DATE: 7/11/14

HIDALGO COUNTY, TEXAS
ANZALDUAS PARK, PRECINCT 3
MONTHLY REPORT FOR THE MONTH ENDING
June 2014

PBC

DATE	BEGINNING RECEIPT NUMBER	ENDING RECEIPT NUMBER	TOTAL RECEIPTS ISSUED	TOTAL RECEIPT AMOUNT	COUNTY TREASURER			DEPOSIT SLIP NUMBER
					DEPOSIT AMOUNT	DATE OF DEPOSIT	RECEIPT NUMBER	
1 6/1/2014	368148	368303	156	\$624.00	\$ 624.00	6/1/2014	175918	231 00796
2 6/2/2014								231
3 6/3/2014								231
4 6/4/2014								231
5 6/5/2014								231
6 6/6/2014								231
7 6/7/2014	368304	368393	90	\$ 360.00	\$ 360.00	6/7/2014	176148	231 00797
8 6/8/2014	368394	368511	118	\$ 472.00	\$ 472.00	6/8/2014	176149	231 00798
9 6/9/2014								231
10 6/10/2014								231
11 6/11/2014								231
12 6/12/2014								231
13 6/13/2014								231
14 6/14/2014	368512	368603	92	\$ 368.00	\$ 368.00	6/14/2014	176547	231 00799
15 6/15/2014	368604	368714	111	\$ 444.00	\$ 444.00	6/15/2014	176550	231 00800
16 6/16/2014								231
17 6/17/2014								231
18 6/18/2014								231
19 6/19/2014								231
20 6/20/2014								231
21 6/21/2014	368715	368788	74	\$ 296.00	\$ 296.00	6/21/2014	176603	231 00801
22 6/22/2014	368789	369080	292	\$ 1,168.00	\$ 1,168.00	6/22/2014	176604	231 00802
23 6/23/2014								231
24 6/24/2014								231
25 6/25/2014								231
26 6/26/2014								231
27 6/27/2014								231
28 6/28/2014	369081	369173	93	\$ 372.00	\$ 372.00	6/28/2014	176802	231 00803
29 6/29/2014	369174	369301	128	\$ 512.00	\$ 512.00	6/29/2014	176804	231 00804
30 6/30/2014								231
31								231
				4,616.00				
				1154 x	\$4.00			\$4,616.00

TOTAL AMOUNT DUE TO GENERAL FUND-----1100-347-40-123-000-0-000-----	\$4,616.00
LESS: TOTAL AMOUNTS REMITTED TO GENERAL FUND-----	\$4,616.00
TOTAL FUNDS DUE TO THE COUNTY TREASURER-----	

PREPARED BY: Gerardo Flores
Gerardo Flores

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

Jose M. Flores

JOSE M. FLORES
COMMISSIONER PRCT NO. 3

7/2/2014
DATE

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

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

HIDALGO COUNTY AUDITOR'S OFFICE

APPROVED BY: *[Signature]*
DATE: 7/14/14

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

July 29, 2014

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

Re: Review of *Monthly Fees Report* and Supporting Documentation
For the month of June 2014

Dear Commissioner Flores:

We conducted a review of the Anzalduas Park *Monthly Fees Report* and all supporting documentation for the month of June 2014 in accordance with Local Government Code §115.002(a) and §115.002(b). The objective of the review was to determine whether collections were properly accounted and reported.

Scope:

The scope of the review was limited to collections reported by your office on the *Monthly Fees Report* for the month of June 2014. 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:

- Reviewed the submittal dates of the *Monthly Report* and applicable supporting documentation to the County Auditor's Office to determine if the report and applicable supporting documentation were received within five days after the last day of the month pursuant to Local Government Code §114.001 (b).
- Verified the signature on the *Monthly Report* to ensure that the report was signed by an authorized signatory as documented on the "Authorized Signatories Form."
- Verified the mathematical accuracy of the *Monthly Report* by footing and cross-footing the report.
- Reviewed tickets issued to determine if proper fee amounts were collected and reported.
- Verified tickets issued followed a sequential order.
- Verified that procedures for voided tickets were properly followed.
- Reviewed *Cashier's Daily Close-Out Reports/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 Report* agreed to total tickets issued and the deposits made with the County Treasurer.
- Reviewed receipts, *Cashier's Daily Close-Out Reports/Daily Remittance Forms*, and *Monthly Fees Report* to verify proper completion.

HIDALGO COUNTY DISTRICT JUDGES

JAIME E. TIJERINA
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.

ADA SALINAS FLORES
JUDGE, 398TH D.C.

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

JESSE CONTRERAS
JUDGE, 449TH D.C.

Conclusion:

Total collections for the month of June 2014 were \$4,616.00. Based on the results of our review, we have concluded that fees collected were generally properly accounted and reported; however, the system of internal controls for the collection and safeguarding of cash requires improvement as noted in the following observations.

Observation No. 1:

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. Commissioners Court approved increase of the park entrance fee from \$2.00 to \$4.00 on March 23, 1993. Commissioners Court may set and approve park entrance fees if approved by a majority of qualified voters through a referendum election; however, evidence that a referendum election was conducted has not been provided. According to the Anzalduas 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 presentation 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. According to the Anzalduas' staff, a waiver policy will be presented to Commissioners Court.

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 park entrance fees are properly collected. Failure to 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 that park entrance fees are properly collected. At a minimum, evidence that a referendum election was conducted and evidence authorizing the collection and waiver of the fee should be obtained.

Observation No. 2:

We noted during our review that several park entrance tickets were not initialed or dated by the cashier responsible for issuing the park entrance ticket. According to staff, they occasionally forget to initial and date the park entrance tickets.

In order to provide for an adequate audit trail, the County Auditor's Office requires that cashiers initial, sign and date each park entrance ticket issued by him/her.

Failure to ensure that park entrance tickets are initialed by the cashier responsible for issuing the park entrance ticket may result in the loss or misuse of County funds.

Recommendation:

Management should ensure that park entrance tickets are initialed and dated by the cashier responsible for issuing the park entrance ticket.

HIDALGO COUNTY DISTRICT JUDGES

JAIME E. TIJERINA
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.

The Honorable Jose M. Flores
July 29, 2014
Page 3 of 3

Please provide a written management response to the observations noted above by August 14, 2014.

If you should have any questions, please do not hesitate to call Letty Chavez, Compliance Audit Supervisor, at 318-2511 ext. 4651, or Arcy B. Duran, CPA, Director of Audit, at ext. 4645.

Respectfully,



Ray Eufracio, CPA
County Auditor

Enclosure: Copy of *Monthly Fees Report*

cc: Valde Guerra, Commissioners Court Executive Officer

HIDALGO COUNTY DISTRICT JUDGES

JAIME E. TUERINA
JUDGE, 92ND D.C.

RODOLFO DELGADO
JUDGE, 93RD D.C.

J. R. "BOBBY" FLORES
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JUDGE, 430TH D.C.

JESSE CONTRERAS
JUDGE, 449TH D.C.

HIDALGO COUNTY, TEXAS
ANZALDUAS PARK, PRECINCT 3
MONTHLY REPORT FOR THE MONTH ENDING
June 2014

PBC

	DATE	BEGINNING RECEIPT NUMBER	ENDING RECEIPT NUMBER	TOTAL RECEIPTS ISSUED	TOTAL RECEIPT AMOUNT	COUNTY TREASURER			DEPOSIT SLIP NUMBER
						DEPOSIT AMOUNT	DATE OF DEPOSIT	RECEIPT NUMBER	
1	6/1/2014	368148	368303	156	\$624.00	\$ 624.00	6/1/2014	175918	231 00796
2	6/2/2014								231
3	6/3/2014								231
4	6/4/2014								231
5	6/5/2014								231
6	6/6/2014								231
7	6/7/2014	368304	368393	90	\$ 360.00	\$ 360.00	6/7/2014	176148	231 00797
8	6/8/2014	368394	368511	118	\$ 472.00	\$ 472.00	6/8/2014	176149	231 00798
9	6/9/2014								231
10	6/10/2014								231
11	6/11/2014								231
12	6/12/2014								231
13	6/13/2014								231
14	6/14/2014	368512	368603	92	\$ 368.00	\$ 368.00	6/14/2014	176547	231 00799
15	6/15/2014	368604	368714	111	\$ 444.00	\$ 444.00	6/15/2014	176550	231 00800
16	6/16/2014								231
17	6/17/2014								231
18	6/18/2014								231
19	6/19/2014								231
20	6/20/2014								231
21	6/21/2014	368715	368788	74	\$ 296.00	\$ 296.00	6/21/2014	176603	231 00801
22	6/22/2014	368789	369080	292	\$ 1,168.00	\$ 1,168.00	6/22/2014	176604	231 00802
23	6/23/2014								231
24	6/24/2014								231
25	6/25/2014								231
26	6/26/2014								231
27	6/27/2014								231
28	6/28/2014	369081	369173	93	\$ 372.00	\$ 372.00	6/28/2014	176802	231 00803
29	6/29/2014	369174	369301	128	\$ 512.00	\$ 512.00	6/29/2014	176804	231 00804
30	6/30/2014								231
31									231
					4,616.00				
					1154 x	\$4.00			\$4,616.00

TOTAL AMOUNT DUE TO GENERAL FUND-----1100-347-40-123-000-0-000-----	\$4,616.00
LESS: TOTAL AMOUNTS REMITTED TO GENERAL FUND-----	\$4,616.00
TOTAL FUNDS DUE TO THE COUNTY TREASURER-----	

PREPARED BY: Gerardo Flores
Gerardo Flores

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

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

7/2/2014
DATE

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

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

HIDALGO COUNTY AUDITOR'S OFFICE
APPROVED BY: *[Signature]*
DATE: 7/14/14

XII

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

June 30, 2014

pbc

PART I: SUMMARY OF MONTHLY COLLECTIONS

A	B	C		D	E	F	G	H	I
	Receipt Date	Law Library Receipt # Sequence			Total Collected	COUNTY TREASURER			OVER/ (SHORT)
		BEG #	END #			Receipt Amount	Receipt No.	Receipt Date	
1	1-Jun-14	0	0		\$ -				-
2	2-Jun-14	54283	54293		\$ 115.75	115.75	175914	06/03/14	-
3	3-Jun-14	54294	54300		\$ 36.25	36.25	175927	06/04/14	-
4	4-Jun-14	54301	54310		\$ 64.25	64.25	175994	06/05/14	-
5	5-Jun-14	54311	54316		\$ 51.25	51.25	176116	06/09/14	-
6	6-Jun-14	54317	54321		\$ 60.00	60.00	176117	06/09/14	-
7	7-Jun-14	0	0		\$ -				-
8	8-Jun-14	0	0		\$ -				-
9	9-Jun-14	54322	54327		\$ 44.00	44.00	176156	06/10/14	-
10	10-Jun-14	54328	54336		\$ 60.00	60.00	176214	06/12/14	-
11	11-Jun-14	54337	54339		\$ 104.50	104.50	176225	06/12/14	-
12	12-Jun-14	54340	54344		\$ 38.75	38.75	176258	06/13/14	-
13	13-Jun-14	54345	54347		\$ 7.00	7.00	176351	06/17/14	-
14	14-Jun-14	0	0		\$ -				-
15	15-Jun-14	0	0		\$ -				-
16	16-Jun-14	54348	54353		\$ 55.00	55.00	176348	06/17/14	-
17	17-Jun-14	54354	54360		\$ 50.50	50.50	176378	06/18/14	-
18	18-Jun-14	54361	54371		\$ 71.50	71.50	176545	06/20/14	-
19	19-Jun-14	54372	54378		\$ 35.75	35.75	176591	06/24/14	-
20	20-Jun-14	54379	54382		\$ 24.50	24.50	176594	06/24/14	-
21	21-Jun-14	0	0		\$ -				-
22	22-Jun-14	0	0		\$ -				-
23	23-Jun-14	54383	54389		\$ 89.00	89.00	176597	06/24/14	-
24	24-Jun-14	54390	54398		\$ 35.00	35.00	176614	06/25/14	-
25	25-Jun-14	54399	54406		\$ 82.50	82.50	176721	06/27/14	-
26	26-Jun-14	54407	54413		\$ 60.00	60.00	176722	06/27/14	-
27	27-Jun-14	54414	54421		\$ 38.75	38.75	176781	07/01/14	-
28	28-Jun-14	0	0		\$ -				-
29	29-Jun-14	0	0		\$ -				-
30	30-Jun-14	54422	54431		\$ 72.25	72.25	176785	07/01/14	-
31	1-Jul-14	0	0		\$ -				-

TOTAL RECEIPTS AND FUNDS COLLECTED 1,196.50

0.00

LESS: REIMBURSEMENTS 0.00

TOTAL REVENUE COLLECTIONS 1,196.50

FOR RECEIPT #(s):

PART II: SUMMARY OF YEARLY COLLECTIONS:

January	\$ 1,761.50	July	\$ -
February	\$ 1,259.25	August	\$ -
March	\$ 1,192.75	September	\$ -
April	\$ 1,154.75	October	\$ -
May	\$ 1,749.50	November	\$ -
June	\$ 1,196.50	December	\$ -

HIDALGO COUNTY AUDITOR'S OFFICE

APPROVED BY: *[Signature]*

DATE: 7/15/14

(1) Subtotal \$ 8,314.25

(2) Subtotal \$ -

Total (1+2) \$ 8,314.25

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

[Signature]

LAW LIBRARIAN OF HIDALGO COUNTY, TX

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

COUNTY AUDITOR'S FORM: RE-CLL-001

REVISED: 2 10

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

July 29, 2014

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 June 2014

Dear Ms. Chapa:

We have conducted a limited scope review of the *Monthly Fees Report* and all supporting documentation for the month of June 2014 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 June 2014. 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 the submittal dates of the *Monthly Fees Report* and applicable supporting documentation to the County Auditor's Office to determine if the reports and applicable supporting documentation were received within five days after the last day of the month pursuant to Local Government Code §114.001 (b).
- Verified the signature on the *Monthly Fees Report* to ensure that the report was signed by an authorized signatory as documented on the "Authorized Signatories Form."
- Verified the mathematical accuracy of the *Monthly Fees Report* by footing and cross-footing the report.
- 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 Remittances/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 receipts, *Daily Remittance/Close-Out Forms*, and *Monthly Fees Report* to verify proper completion.

HIDALGO COUNTY DISTRICT JUDGES

JAMIE E. TIJERINA
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, 378TH D.C.
OVERSEER

LETICIA LOPEZ
JUDGE, 388TH D.C.

ANDA SALINAS FLORES
JUDGE, 398TH D.C.

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

JESSE CONTRERAS
JUDGE, 448TH D.C.

Conclusion:

Total collections for the month of June 2014 were \$1,196.50. 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 Letty Chavez, Compliance Audit Supervisor, at 318-2511 ext. 4651, 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: Valde Guerra, Commissioners Court Executive Officer

HIDALGO COUNTY DISTRICT JUDGES

JAIME E. TUERINA
JUDGE, 92ND D.C.

RÓDOLFO DELGADO
JUDGE, 93RD D.C.

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

ROSE GUERRA REYNA
JUDGE, 206TH D.C.

JUAN R. PARTIDA
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JUDGE, 332ND D.C.

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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**

June 30, 2014

PBC

PART I: SUMMARY OF MONTHLY COLLECTIONS

A	B	C		D	E	F		G	H	I
	Receipt Date	Law Library Receipt # Sequence		Total Collected		COUNTY TREASURER			OVER/ (SHORT)	
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14	14-Jun-14	0	0	\$ -					-	
15	15-Jun-14	0	0	\$ -					-	
16	16-Jun-14	54348	54353	\$ 55.00		55.00	176348	06/17/14	-	
17	17-Jun-14	54354	54360	\$ 50.50		50.50	176378	06/18/14	-	
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21	21-Jun-14	0	0	\$ -					-	
22	22-Jun-14	0	0	\$ -					-	
23	23-Jun-14	54383	54389	\$ 89.00		89.00	176597	06/24/14	-	
24	24-Jun-14	54390	54398	\$ 35.00		35.00	176614	06/25/14	-	
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27	27-Jun-14	54414	54421	\$ 38.75		38.75	176781	07/01/14	-	
28	28-Jun-14	0	0	\$ -					-	
29	29-Jun-14	0	0	\$ -					-	
30	30-Jun-14	54422	54431	\$ 72.25		72.25	176785	07/01/14	-	
31	1-Jul-14	0	0	\$ -					-	

TOTAL RECEIPTS AND FUNDS COLLECTED 1,196.50

0.00

LESS: REIMBURSEMENTS 0.00

TOTAL REVENUE COLLECTIONS 1,196.50

FOR RECEIPT #(s):

PART II: SUMMARY OF YEARLY COLLECTIONS:

January	\$ 1,761.50	July	\$ -
February	\$ 1,259.25	August	\$ -
March	\$ 1,192.75	September	\$ -
April	\$ 1,154.75	October	\$ -
May	\$ 1,749.50	November	\$ -
June	\$ 1,196.50	December	\$ -

(1) Subtotal \$ 8,314.25

(2) Subtotal \$ -

Total (1+2) \$ 8,314.25

HIDALGO COUNTY AUDITOR'S OFFICE

APPROVED BY: [Signature]

DATE: 7/15/14

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

[Signature]
LAW LIBRARIAN OF HIDALGO COUNTY, TX

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

COUNTY AUDITOR'S FORM: RE-CLL-001

REVISED: 2/10

X11

**HIDALGO COUNTY HEALTH DEPARTMENT
ENVIRONMENTAL HEALTH DIVISION
MONTHLY FEES REPORT
JUNE 2014**

Part I: RECAP OF COLLECTIONS

A. TOTAL CASH COLLECTED

\$37,025.00

1. ON-SITE SEWAGE DISPOSAL INSPECTION PERMIT FEES

a. INSTALLATION PERMIT FEE

1. EDINBURG	\$7,650.00
2. MISSION	\$-
3. WESLACO	\$-

\$7,650.00

b. FINAL INSPECTION PERMIT FEE

1. EDINBURG	\$5,400.00
2. MISSION	\$-
3. WESLACO	\$-

\$5,400.00

2. RESTAURANT INSPECTION FEE

\$17,075.00

3. FOOD HANDLER'S CERTIFICATE FEES

\$6,900.00

4. MOBILE UNIT DECAL FEES

\$-

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

\$37,025.00

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

Name of Fee Collected	Fee Amt.	Statute Ref.	# Issued	GL Account Number	Amount Collected
LOCAL FEES					
Installation Permit Fee	\$75	HSC § 366.001 (A)	90	1100-345-21-340-000-0-000	\$6,750.00
Final Inspection Permit Fee	\$60	HSC § 366.001 (A)	90	1100-345-25-340-000-0-000	\$5,400.00
Restaurant Inspection Fee	\$150, \$125, \$100	HSC § 437.012	180	1100-345-22-340-000-0-000	\$17,075.00
Food Handler's Certificate Fee	\$20	HSC § 438.047	345	1100-345-23-340-001-0-000	\$6,900.00
Mobile Unit Decal Fee	\$5	HSC § 121.006 (a)	0	1100-345-24-340-000-0-000	\$-

STATE FEES

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

\$37,025.00

Roberto Serna
PREPARED BY

8-1-14
DATE

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

8-1-14
DATE

Eduardo Ramos
HEALTH DEPARTMENT DIRECTOR

Revised 8/1/14

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: [Signature]
DATE: 8-12-14

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

August 13, 2014

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

Re: Review of the *Monthly Fees Report* and Supporting Documentation
For the month of June 2014

Dear Mr. Olivarez:

We have conducted a limited scope review of the Environmental Health Division *Monthly Fee Report* for the month of June 2014 pursuant to Local Government Code (LGC) §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 the review was limited to collections reported by your office on the Environmental Health Division *Monthly Fee Report* for the month of June 2014. 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 the submittal dates of the *Monthly Fee Report* and applicable supporting documentation to the County Auditor's Office to determine if the reports and applicable supporting documentation were received within five days after the last day of the month pursuant to LGC §114.001(b).
- Verified the signature on the *Monthly Fee Report* to ensure that the report was signed by an authorized signatory as documented on the "Authorized Signatories Form."
- Verified the mathematical accuracy of the *Monthly Fee Report* by footing and cross-footing the reports.
- Reviewed receipts issued to determine if fees were collected and reported in the proper amounts.
- Verified that procedures for voided receipts were properly followed.
- Verified the sequence of receipts per the *Monthly Fee Report* agreed to the receipts issued. In addition, verified that receipts followed sequential order.
- Reviewed receipts, *Daily Remittance/Close-Out Reports*, and the *Monthly Fee Report*, among other supporting documentation, to verify proper completion.
- Reviewed *Daily Remittance/Close-Out Reports* to determine whether fees collected were properly accounted and deposited with the County Treasurer on or before the fifth day after the day on which the funds were received.

HIDALGO COUNTY DISTRICT JUDGES

JAIME E. TIJERINA
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.

- Verified that the collections per the *Monthly Fee Report* agreed to total receipts issued and the deposits made with the County Treasurer.

Conclusion:

Total collections for the month of June 2014 were \$37,025.00. 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 Letty Chavez, Compliance Audit Supervisor, at 318-2511 ext. 4651, Arcy B. Duran, CPA, Director of Audit, at ext. 4645, or me at ext. 4604.

Respectfully,



Ray Eufrazio, CPA
County Auditor

Enclosure: Copy of *Monthly Fees Report*

cc: Valde Guerra, Commissioners Court Executive Officer
Elizardo Ramos, Environmental Health Services Division Manager

HIDALGO COUNTY DISTRICT JUDGES

JAIME E. TIJERINA
JUDGE, 92ND D.C.

RODOLFO DELGADO
JUDGE, 93RD D.C.

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

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JUDGE, 430TH D.C.

JESSE CONTRERAS
JUDGE, 449TH D.C.

**HIDALGO COUNTY HEALTH DEPARTMENT
ENVIRONMENTAL HEALTH DIVISION
MONTHLY FEES REPORT
JUNE 2014**

PBC

Part I: RECAP OF COLLECTIONS

A. TOTAL CASH COLLECTED

\$37,025.00

1. ON-SITE SEWAGE DISPOSAL INSPECTION PERMIT FEES

a. INSTALLATION PERMIT FEE

1. EDINBURG	\$7,650.00
2. MISSION	\$-
3. WESLACO	\$-

\$7,650.00

b. FINAL INSPECTION PERMIT FEE

1. EDINBURG	\$5,400.00
2. MISSION	\$-
3. WESLACO	\$-

\$5,400.00

2. RESTAURANT INSPECTION FEE

\$17,075.00

3. FOOD HANDLER'S CERTIFICATE FEES

\$6,900.00

4. MOBILE UNIT DECAL FEES

\$-

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

\$37,025.00

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

Name of Fee Collected	Fee Amt.	Statute Ref.	# Issued	GL Account Number	Amount Collected
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LOCAL FEES

Installation Permit Fee	\$75	HSC § 366.001 (A)	90	1100-345-21-340-000-0-000	\$6,750.00
Final Inspection Permit Fee	\$60	HSC § 366.001 (A)	90	1100-345-25-340-000-0-000	\$5,400.00
Restaurant Inspection Fee	\$150, \$125, \$100	HSC § 437.012	180	1100-345-22-340-000-0-000	\$17,075.00
Food Handler's Certificate Fee	\$20	HSC § 438.047	345	1100-345-23-340-001-0-000	\$6,900.00
Mobile Unit Decal Fee	\$5	HSC § 121.006 (a)	0	1100-345-24-340-000-0-000	\$-

STATE FEES

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

\$37,025.00

Variance should be "0"

Roberto Serna
PREPARED BY

8-1-14
DATE

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

8-1-14
DATE

Elyardo Ramos
HEALTH DEPARTMENT DIRECTOR

Revised 8/1/14

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: [Signature]
DATE: 8/1/14

XI

Constable Celestino Avila Jr. Monthly Report

For the Month Ending

JUNE 2014

88C

Date	Plaintiff	Defendant	Receipt #	Cause #	Type of Service	In/Out County	Court	Treasurer #	Amount Due
Thursday, June 05, 2014	FEDERAL NATIONAL MORTGAGE	NICAELA BAZAN AND ALL OTHER OCCUPANTS (order for sub)	011044-1	LC14-086JM	FED	In County	Justice Clerk	176471	\$70.00
Monday, June 09, 2014	HOUSING AUTHORITY OF THE COUNTY OF	IMELDA ALONSO (AND ALL OTHER OCCUPANTS)	011045-1	LC14-087JM	FED	In County	Justice Clerk	176472	\$70.00
Tuesday, June 10, 2014	ELIDA CARILLO GARZA	REBECCA LOPEZ	011046-1	LC14-090JM	FED	In County	Justice Clerk	176473	\$70.00
Wednesday, June 11, 2014	RAMON NAJERA	SUGEIC LEYIA	011047-1	20141981	Family Citation	Out of County	District Clerk	176474	\$70.00
Thursday, June 12, 2014	CITIMORTGAGE, INC	JAIME MENDIOLA (and all other occupants)	011048-1	LC14-093JM	FED	In County	Justice Clerk	176475	\$70.00
Friday, June 13, 2014	NOTECON, INC	MARIA ROSARIO AGUIRRE (and all occupants) Recall 6/25/14	011049-1	LC14-094JM	FED	In County	Justice Clerk	176476	\$70.00
Friday, June 13, 2014	NOTECON, INC	JESUS FERRER (and all occupants) recall 6/25/14	011050-1	LC14-094JM	FED	In County	Justice Clerk	176476	\$70.00
Friday, June 13, 2014	RAMIRO ZUNIGA	RAMON MEJIA dba LORD & MEJIA MAJOR APPLIANCES	011051-1	SC14-106JM	Small Claims	In County	Justice Clerk	176476	\$70.00

Monday, June 30, 2014



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 1

Prepared by:

Administrator

Date	Plaintiff	Defendant	Receipt #	Cause #	Type of Service	In/Out County	Court	Treasurer #	Amount Due
Monday, June 16, 2014	THE STATE OF TEXAS	MARIA RIVERA MIKE	011052-1	T12-1536J12	Warrant	In County	Justice Clerk	176777	\$50.00
Tuesday, June 17, 2014	LONE STAR FARM & HOME, LLC	SECURITY DEPOT, INC.	011053-1	SC14-0007	Small Claims	Out of County	Justice Clerk	176748	\$70.00
Friday, June 20, 2014	ROBERTO LUGO	JESSICA YVONNE GARCIA	011054-1	SC14-113JM	Small Claims	In County	Justice Clerk	176749	\$70.00
Friday, June 20, 2014	WESTGATE VILLAGE HOMES	NORMA TREVINO	011055-1	LC14-095JM	FED	In County	Justice Clerk	176749	\$70.00
Friday, June 20, 2014	WESTGATE VILLAGE APARTMENTS	RICK TREVINO	011056-1	LC14-095JM	FED	In County	Justice Clerk	176749	\$70.00
Friday, June 20, 2014	THE STATE OF TEXAS	MEDARDO RODRIGUEZ	011057-1	CR4793-11-21	Warrant	In County	Justice Clerk	176749	\$50.00
Friday, June 20, 2014	THE STATE OF TEXAS	MEDARDO RODRIGUEZ	011057-1	CR4792-11-21	Warrant	In County	Justice Clerk	176749	\$50.00
Tuesday, June 24, 2014	THE STATE OF TEXAS	JAIME ANTONIO WONG	011059-1	T12-279J12	Warrant	In County	Justice Clerk	176750	\$50.00
Wednesday, June 25, 2014	GONZALEZ FURNITURE INC CO	YOLANDA AVILA	011060-1	C-0942-14-21	Debt Claim Citatidn County	In County	Justice Clerk	176751	\$70.00
Wednesday, June 25, 2014	GONZALEZ FURNITURE CO INC	IDAVELL ALONZO	011060-1	C-0944-14-21	Debt Claim Citatidn County	In County	Justice Clerk	176751	\$70.00
Thursday, June 26, 2014	Tx Dept of Public Safety	REYMUNDO CHAVEZ	011061-1	20140557595	Summons	In County	Other Justice Clerk	176752	\$70.00
Thursday, June 26, 2014	MARIA DEL ROSARIO BLANCO	AGEO LARA	011062-1	SC14-116JM	Small Claims	In County	Justice Clerk	176752	\$70.00

Monday, June 30, 2014



Approved by: *[Signature]*
Constable, Precinct 1

This report has been personally reviewed by me and which I certify to be true and correct to the best of my knowledge
Prepared by: *[Signature]*
Administrator



Xla

Date	Plaintiff	Defendant	Receipt #	Cause #	Type of Service	In/Out County	Court	Treasurer #	Amount Due
Thursday, June 26, 2014	MARIA DEL ROSARIO BLANCO	ZURIEL CANTU	011063-1	SC14-116JM	Small Claims	In County	Justice Clerk	176752	\$70.00

Grand Total

\$1,390.00

X23
^

HIDALGO COUNTY AUDITOR'S OFFICE
 APPROVED BY: Rene J. G. [Signature]
 DATE: 7/8/14 8/7/29/14

Monday, June 30, 2014



This report has been personally reviewed by me and which I certify to be true and correct to the best of my knowledge
 Approved by: [Signature] Prepared by: [Signature]
 Constable, Precinct Administrator



X/B

COUNTY of HIDALGO

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



EDINBURG, TEXAS 78539

July 29, 2014

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

Re: Review of the *Monthly Fees Report* and Supporting Documentation
For the month of June 2014

Dear Constable Avila:

We have conducted a limited scope review of the Constable Precinct 1 *Monthly Fees Report* and all supporting documentation for the month of June 2014 pursuant to Local Government Code § 115.002 (a), § 115.002 (b), and Code of Criminal Procedure Article 103.011. The objective of the review was to determine if fees collected were properly accounted and reported.

Scope:

The scope of our review was limited to collections reported by your office on the *Monthly Fees Report* for the month of June 2014. 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 are some of the procedures performed:

- Reviewed the submittal dates of the *Monthly Fees Report* and applicable supporting documentation to the County Auditor's Office to determine if the report and applicable supporting documentation were received within five days after the last day of the month pursuant to Local Government Code § 114.001 (b).
- Verified the signature on the *Monthly Fees Report* to ensure that the report was signed by an authorized signatory as documented on the "Authorized Signatories Form."
- Verified the mathematical accuracy of the *Monthly Fees Report* by footing and cross-footing the report.
- 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 the *Cashier's Daily Close-Out Report/Daily Remittance Form* to determine whether fees collected were properly accounted and deposited with the County Treasurer in a timely manner.
- Verified that the collections per the *Monthly Fees Report* agreed to total receipts issued and the deposits made with the County Treasurer.

HIDALGO COUNTY DISTRICT JUDGES

JAIME E. TIJERINA
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.

- Reviewed receipts, *Cashier's Daily Close-Out Report/Daily Remittance Forms*, and *Monthly Fees Report* to verify proper completion.

Conclusion:

Total collections for the month of June 2014 were \$1,390.00. 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 observation.

Observation No.1:

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*. According to staff, although training was provided by the Information Technology Department, additional training is needed.

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.

Failure to utilize Odyssey to receipt collections may result in the improper accounting and reporting of County revenues.

Recommendation:

Management should contact Information Technology Department and request that additional training be provided.

Please provide a written management response to the observation noted above by August 15, 2014.

If you should have any questions or would like to schedule a meeting to discuss this report, please do not hesitate to contact Letty Chavez, Compliance Audit Supervisor at 318-2511 ext. 4651 or Arcy B. Duran, CPA, Director of Audit, at ext. 4645.

Respectfully,



Ray Eufrazio, CPA
County Auditor

Enclosure: Copy of *Monthly Fees Report*

cc: Valde Guerra, Commissioners Court Executive Officer
Renan Ramirez, Chief Information Officer

HIDALGO COUNTY DISTRICT JUDGES

JAIME E. TIJERINA
JUDGE, 92ND D.C.

RODOLFO DELGADO
JUDGE, 93RD D.C.

J. R. "BOBBY" FLORES
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aida salinas flores
JUDGE, 398TH D.C.

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

JESSE CONTRERAS
JUDGE, 449TH D.C.

Constable Celestino Avila Jr. Monthly Report

For the Month Ending

June 2014

1800

Date	Plaintiff	Defendant	Receipt #	Cause #	Type of Service	In/Out County	Court	Treasurer #	Amount Due
Thursday, June 05, 2014	FEDERAL NATIONAL MORTGAGE	NICAELA BAZAN AND ALL OTHER OCCUPANTS (order for sub)	011044-1	LC14-086JM	FED	In County	Justice Clerk	176471	\$70.00
Monday, June 09, 2014	HOUSING AUTHORITY OF THE COUNTY OF	IMELDA ALONSO (AND ALL OTHER OCCUPANTS)	011045-1	LC14-087JM	FED	In County	Justice Clerk	176472	\$70.00
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Friday, June 13, 2014	NOTECOM, INC	MARIA ROSARIO AGUIRRE (and all occupants) Recall 6/25/14	011049-1	LC14-094JM	FED	In County	Justice Clerk	176476	\$70.00
Friday, June 13, 2014	NOTECOM, INC	JESUS FERRER (and all occupants) recall 6/25/14	011050-1	LC14-094JM	FED	In County	Justice Clerk	176476	\$70.00
Friday, June 13, 2014	RAMIRO ZUNIGA	RAMON MEJIA dba LORD & MEJIA MAJOR APPLIANCES	011051-1	SC14-106JM	Small Claims	In County	Justice Clerk	176476	\$70.00

Monday, June 30, 2014

Page 1 of 3

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:

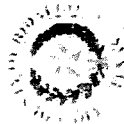
Prepared by:

Administrator

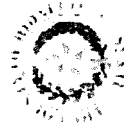


Date	Plaintiff	Defendant	Receipt #	Cause #	Type of Service	In/Out County	Court	Treasurer #	Amount Due
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Wednesday, June 25, 2014	GONZALEZ FURNITURE CO INC	IDAVELL ALONZO	011060-1	C-0944-14-21	Debt Claim Citatidin County	In County	Justice Clerk	176751	\$70.00
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Thursday, June 26, 2014	MARIA DEL ROSARIO BLANCO	AGEO LARA	011062-1	SC14-116JM	Small Claims	In County	Justice Clerk	176752	\$70.00

Monday, June 30, 2014



This report has been personally reviewed by me and which I certify to be true and correct to the best of my knowledge
 Approved by: *[Signature]*
 Constable, Precinct 1
 Prepared by: *[Signature]*
 Administrator



Page 2 of 3

Xla

Date	Plaintiff	Defendant	Receipt #	Cause #	Type of Service	In/Out County	Court	Treasurer #	Amount Due
Thursday, June 26, 2014	MARIA DEL ROSARIO BLANCO	ZURIEL CANTU	011063-1	SC 14-116IM	Small Claims	In County	Justice Clerk	176752	\$70.00

Grand Total

\$1,390.00

X23

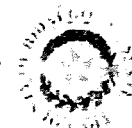
^

HIDALGO COUNTY AUDITOR'S OFFICE

APPROVED BY: Rene J. G.

DATE: 7/8/14 8/7/29/14

Monday, June 30, 2014



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

Prepared by:

Administrator



Page 3 of 3

9/16

For the Month Ending June 30, 2014

June 30, 2014

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

Approved by _____

Constable, Precinct 2

HIDALGO COUNTY AUDITOR'S OFFICE

Company Auditor's Form ASD-002

Received 11

APPROVED BY:

Page 1 of 1

COUNTY of HIDALGO

HIDALGO COUNTY AUDITOR'S OFFICE
Hidalgo County Administration Building
2808 South Business Highway 281

Edinburg, Texas 78539-6243

PHONE: (956) 318-2511

FAX: (956) 318-2577

WEBSITE: www.co.hidalgo.tx.us/auditor



EDINBURG, TEXAS 78539

July 29, 2014

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

Ref: Review of *Monthly Fees Report* and Supporting Documentation
For the month of June 2014

Dear Constable Cantu:

We have conducted a limited scope review of the Constable Precinct 2 *Monthly Fees Report* and all supporting documentation for the month of June 2014 pursuant to Local Government Code § 115.002 (a), § 115.002 (b), and Code of Criminal Procedure Article 103.011. The objective of the review was to determine if fees collected were properly accounted and reported.

Scope:

The scope of our review was limited to collections reported by your office on the *Monthly Fees Report* for the month of June 2014. 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.

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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 are some of the procedures performed:

- Reviewed the submittal dates of the *Monthly Fees Report* and applicable supporting documentation to the County Auditor's Office to determine if the reports and applicable supporting documentation were received within five days after the last day of the month pursuant to Local Government Code § 114.001 (b).
- Verified the signatures on the *Monthly Fees Report* to ensure that the report were signed by an authorized signatory as documented on the "Authorized Signatories Form."
- Verified the mathematical accuracy of the *Monthly Fees Report* by footing and cross-footing the reports.
- 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 in a timely manner.
- Verified that the collections per the *Monthly Fees Report* agreed to total receipts issued and the deposits made with the County Treasurer.
- Reviewed receipts, *Cashier's Daily Close-Out Report/Daily Remittance Form*, and *Monthly Fees Report* to verify proper completion.

HIDALGO COUNTY DISTRICT JUDGES

JAIME E. TIJERINA
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.

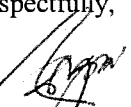
JESSE CONTRERAS
JUDGE, 449TH D.C.

Conclusion:

Total collections for the month of June 2014 were \$1,230.00. 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 Letty Chavez, Compliance Audit Supervisor, at 318-2511 ext. 4651 or Arcy B. Duran, CPA, Director of Audit, at ext. 4645.

Respectfully,



Ray Eufrazio, CPA
County Auditor

Enclosure: Copy of *Monthly Fees Report*

cc: Valde Guerra, Commissioners Court Executive Officer

HIDALGO COUNTY DISTRICT JUDGES

JAIME E. TIJERINA
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.

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JUDGE, 332ND D.C.

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JUDGE, 370TH D.C.

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 MARTIN CANTU MONTHLY REPORT

For the Month Ending

[illegible]

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

Approved by:

Constable, Precinct 2

HIDALGO COUNTY AUDITOR'S OFFICE

APPROVED BY:

DATE: 7/11/14 01:29

Revised: 1/13

County Auditor's Form AS-C-002

Page of

X23 ✓

CONSTABLE, PCT. 3 LARRY GALLARDO MONTHLY REPORT

For the Month Ending June

DATE	PLAINTIFF'S NAME	DEFENDANT'S NAME	RECEIPT NUMBER	CAUSE NUMBER	TYPE OF SERVICE				Justice Clerk	County Clerk	District Clerk	Const. Sale	TREASURER RECEIPT	AMOUNTS DUE TO COUNTY
					OUT OF COUNTY (OC)	IN-COUNTY (IC)	OC	IC						
6/11/2014	SOKA FUNDING LLC	MELANIE GARCIA & JAVIER GARCIA	C3-2014-107	4 E1871	W	4	X		X				176319	\$ 200.00
6/11/2014	HIDALGO COUNTY, ET AL.	PALACIO DE PLATA RAUL MUNOZ	C3-2014-108	4 T-0864-14-A	W	4	X						176319	\$ 200.00
6/11/2014	GONZALEZ FURNITURE COMPANY INC	NERV E. MORENO	C3-2014-109	4 C-0871-14-21	W	4	X		X				176319	\$ 70.00
6/12/2014	IN THE INTEREST OF M J G. & G G. CHILDREN		C3-2014-110	4 02-1449-F395	W	4	X		X				176789	\$ 70.00
6/17/2014	PSJA ISD	LORENA ROBLES BAUTISTA	C3-2014-111	4 T-1770-11-J	W	4	X			X			176479	\$ 270.00
6/17/2014	MERCEDES ISD	LUIS M. YBARRA, ET AL.	C3-2014-112	4 T-1802-11-B	W	4	X			X			176479	\$ 270.00
6/17/2014	SHARYLAND ISD	GLORIA G. GARCIA	C3-2014-113	4 T-1874-11-J	W	4	X			X			176479	\$ 270.00
6/17/2014	EDINBURG CISD	ALMA M. MARTINEZ	C3-2014-114	4 T-2020-11-H	W	4	X			X			176479	\$ 270.00
6/17/2014	EDINBURG CISD	THE KNOWN & UNKNOWN HEIRS OF JOSE RODRIGUEZ (DECEASED)	C3-2014-115	4 T-0316-12-H	W	4	X			X			176479	\$ 270.00
6/17/2014	VALLEY VIEW ISD	RENE CEPEDA LOPEZ	C3-2014-116	4 T-0503-12-C	W	4	X			X			176479	\$ 270.00
6/17/2014	HIDALGO COUNTY, ET AL.	VICTOR RESENDEZ	C3-2014-117	4 T-0596-12-E	W	4	X			X			176479	\$ 540.00
6/17/2014	EDINBURG CISD	DALINDA VILLARREAL	C3-2014-118	4 T-0860-12-H	W	4	X			X			176479	\$ 270.00
6/17/2014	EDINBURG CISD	JOSE R. GARCIA	C3-2014-119	4 T-0863-12-G	W	4	X			X			176479	\$ 270.00
6/17/2014	HIDALGO ISD	JOSE ESCALANTE	C3-2014-120	4 T-0880-12-I	W	4	X			X			176479	\$ 270.00
6/17/2014	EDINBURG CISD	D.L. JOHNSON	C3-2014-121	4 T-1749-12-J	W	4	X			X			176479	\$ 270.00
6/17/2014	EDCOU CHELSA ISD	RODOLFO VILLARREAL	C3-2014-122	4 T-2300-12-F	W	4	X			X			176479	\$ 270.00
6/17/2014	EDINBURG CISD	MARIA BADILLO CORONADO	C3-2014-123	4 T-3281-12-F	W	4	X			X			176479	\$ 270.00
													Page Total	\$ 4,320.00
													Grand Total	A



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

Approved by

[Signature]
Constable, Precinct 3

Prepared by

[Signature]

For the Month Ending June

COUNTY AUDITORS OFFICE

Approved by _____

Prepared by:

~~Constable, Precinct 3~~

Revised 301

County Auditor's Form AS-C-002

Page 2 of 2

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

July 29, 2014

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

Re: Review of *Monthly Fees Report* and Supporting Documentation
For the month of June 2014

Dear Constable Gallardo:

We have conducted a limited scope review of the Constable Precinct 3 *Monthly Fees Report* and all supporting documentation for the month of June 2014 pursuant to Local Government Code § 115.002 (a), § 115.002 (b), and Code of Criminal Procedure Article 103.011. The objective of the review was to determine whether fees collected were properly accounted and reported.

Scope:

The scope of our review was limited to collections reported by your office on the *Monthly Fees Report* for the month of June 2014. 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 the submittal dates of the *Monthly Fees Report* and applicable supporting documentation to the County Auditor's Office to determine if the reports and applicable supporting documentation were received within five days after the last day of the month pursuant to Local Government Code § 114.001 (b).
- Verified the signature on the *Monthly Fees Report* to ensure that the reports were signed by an authorized signatory as documented on the "Authorized Signatories Form."
- Verified the mathematical accuracy of the *Monthly Fees Report* by footing and cross-footing the reports.
- 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 Reports/Daily Remittance Forms* to determine whether fees collected were properly accounted and deposited with the County Treasurer in a timely manner.
- Verified that the collections per the *Monthly Fees Report* agreed to total receipts issued and the deposits made with the County Treasurer.
- Reviewed receipts, *Cashier's Daily Close-Out Reports/Daily Remittance Forms*, and *Monthly Fees Report* to verify proper completion.

HIDALGO COUNTY DISTRICT JUDGES

JAIME E. TIJERINA
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.

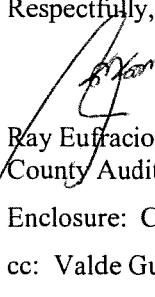
JESSE CONTRERAS
JUDGE, 449TH D.C.

Conclusion:

Total collections for the month of June 2014 were \$5,730.00. 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 Letty Chavez, Compliance Audit Supervisor, at 318-2511 ext. 4651 or Arcy B. Duran, CPA, Director of Audit, at ext. 4645.

Respectfully,



Ray Eufrazio, CPA
County Auditor

Enclosure: Copy of *Monthly Fees Report*

cc: Valde Guerra, Commissioners Court Executive Officer

HIDALGO COUNTY DISTRICT JUDGES

JAIME E. TIJERINA
JUDGE, 92ND D.C.

RODOLFO DELGADO
JUDGE, 93RD D.C.

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

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JUDGE, 398TH D.C.

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

JESSE CONTRERAS
JUDGE, 449TH D.C.

CONSTABLE, PCT. 3 LARRY GALLARDO MONTHLY REPORT

For the Month Ending June

DATE	PLAINTIFF'S NAME	DEFENDANT'S NAME	RECEIPT NUMBER	CAUSE NUMBER	TYPE OF SERVICE		Justice Clerk	County Clerk	District Clerk	Const Sale	TREASURER RECEIPT	AMOUNTS DUE TO COUNTY
					OUT OF COUNTY (OC) / IN-COUNTY (IC)	OC/IC						
6/11/2014	SOCA FUNDING LLC	MELANIE GARCIA & JAVIER GARCIA	3-2014-107	4 E11871	WRIT OF EXECUTION	X	X				176319 \$	200.00
6/11/2014	HIDALGO COUNTY, ET AL	PALACIO DE PLATA RAUL MUNOZ	3-2014-108	4 T-0864-14-A	TAX WARRANT	X		X			176319 \$	200.00
6/11/2014	GONZALEZ FURNITURE COMPANY INC	NERY E. MORENO	3-2014-109	4 C-0871-14-21	CITATION	X	X				176319 \$	70.00
6/12/2014	IN THE INTEREST OF M.J.G. & G.G., CHILDREN		3-2014-110	4 T-1449-F395	CITATION	X		X			176789 \$	70.00
6/17/2014	PSJA ISD	LORENA ROBLES BAUTISTA	3-2014-111	4 T-1770-11-J	LEVY, DEED, NOTICE PKG & ORDER OF SALE	X		X			176479 \$	270.00
6/17/2014	MERCEDES ISD	LUIS M. YBARRA, ET AL	3-2014-112	4 T-1802-11-B	LEVY, DEED, NOTICE PKG & ORDER OF SALE	X		X			176479 \$	270.00
6/17/2014	SHARYLAND ISD	GLORIA G. GARCIA	3-2014-113	4 T-1874-11-J	LEVY, DEED, NOTICE PKG & ORDER OF SALE	X		X			176479 \$	270.00
6/17/2014	EDINBURG CISD	ALMA M. MARTINEZ	3-2014-114	4 T-2020-11-H	LEVY, DEED, NOTICE PKG & ORDER OF SALE	X		X			176479 \$	270.00
6/17/2014	EDINBURG CISD	THE KNOWN & UNKNOWN HEIRS OF JOSE RODRIGUEZ (DECEASED)	3-2014-115	4 T-0316-12-H	LEVY, DEED, NOTICE PKG & ORDER OF SALE	X		X			176479 \$	270.00
6/17/2014	VALLEY VIEW ISD	RENE CEPEDA LOPEZ	3-2014-116	4 T-0503-12-C	LEVY, DEED, NOTICE PKG & ORDER OF SALE	X		X			176479 \$	270.00
6/17/2014	HIDALGO COUNTY, ET AL	VICTOR RESENDEZ	3-2014-117	4 T-0596-12-E	LEVY, DEED, NOTICE PKG & ORDER OF SALE X 2	X		X			176479 \$	540.00
6/17/2014	EDINBURG CISD	DALINDA VILLARREAL	3-2014-118	4 T-0860-12-H	LEVY DEED, NOTICE PKG & ORDER OF SALE	X		X			176479 \$	270.00
6/17/2014	EDINBURG CISD	JOSE R. GARCIA	3-2014-119	4 T-0863-12-G	LEVY DEED, NOTICE PKG & ORDER OF SALE	X		X			176479 \$	270.00
6/17/2014	HIDALGO ISD	JOSE ESCALANTE	3-2014-120	4 T-0880-12-I	LEVY DEED, NOTICE PKG & ORDER OF SALE	X		X			176479 \$	270.00
6/17/2014	EDINBURG CISD	D.L. JOHNSON	3-2014-121	4 T-1749-12-J	LEVY DEED, NOTICE PKG & ORDER OF SALE	X		X			176479 \$	270.00
6/17/2014	EDCOUCH-ELSA ISD	RODOLFO VILLARREAL	3-2014-122	4 T-2300-12-F	LEVY DEED, NOTICE PKG & ORDER OF SALE	X		X			176479 \$	270.00
6/17/2014	EDINBURG CISD	MARIA BADILLO CORONADO	3-2014-123	4 T-3281-12-F	LEVY DEED, NOTICE PKG & ORDER OF SALE	X		X			176479 \$	270.00
											Page Total	\$ 4,320.00
											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:

[Signature]
Constable, Precinct 3

Prepared by:

[Signature]

For the Month Ending June

[illegible]

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: AND
DATE: 7/29/16

✓ 209

CONSTABLE PRECINCT 4 MONTHLY REPORT *YBC*
For the Month Ending June 2014

[illegible]

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

Approved by _____

Prepared by

Nayla Muñoz

Revised 3/11

County Auditor's Form AS-C-002

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HIDALGO COUNTY AUDITOR'S OFFICE

APPROVED BY: Bmw

APPRO

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

July 29, 2014

The Honorable Atanacio Gaitan Jr.
Hidalgo County Constable, Precinct 4
2814 S. Business Highway 281
Edinburg, TX 78539

Re: Review of *Monthly Fees Report* and Supporting Documentation
For the month of June 2014

Dear Constable Gaitan:

We have conducted a limited scope review of the Constable Precinct 4 *Monthly Fees Report* and all supporting documentation for the month of June 2014 pursuant to Local Government Code § 115.002 (a), § 115.002 (b), and Code of Criminal Procedure Article 103.011. The objective of the review was to determine if fees collected were properly accounted and reported.

Scope:

The scope of our review was limited to collections reported by the Constable Precinct 4 Office on the *Monthly Fees Report* for the month of June 2014. 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 the submittal dates of the *Monthly Fees Report* and applicable supporting documentation to the County Auditor's Office to determine if the report and applicable supporting documentation were received within five days after the last day of the month pursuant to Local Government Code § 114.001 (b).
- Verified the signature on the *Monthly Fees Report* to ensure that the report was signed by an authorized signatory as documented on the "Authorized Signatories Form."
- Verified the mathematical accuracy of the *Monthly Fees Report* by footing and cross-footing the report.
- 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 Reports/Daily Remittance Forms* to determine whether fees collected were properly accounted and deposited with the County Treasurer in a timely manner.
- Verified that the collections per the *Monthly Fees Report* agreed to total receipts issued and the deposits made with the County Treasurer.

HIDALGO COUNTY DISTRICT JUDGES

JAIME E. TIJERINA
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.

- Reviewed receipts, *Cashier's Daily Close-Out Reports/Daily Remittance Forms*, and *Monthly Fees Report* to verify proper completion.

Conclusion:

Total collections for the month of June 2014 were \$717.20. 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 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 always utilized to receipt collections. Instead, manual official County receipts were issued. In addition, the manual receipts were not subsequently entered into *Odyssey*. According to staff, since *Odyssey* is not utilized on a daily basis, staff forgets to utilize *Odyssey* to receipt collections. In addition, the Administrative Assistant is the only one that has access to *Odyssey* to receipt; therefore, when the Administrative Assistant is out, manual receipts are utilized.

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. In addition, management must request access to *Odyssey* for all employees responsible for receipting collections.

Failure to utilize *Odyssey* to receipt collections may result in the improper accounting and reporting of County revenues.

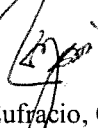
Recommendation:

Management should instruct staff to utilize *Odyssey* to receipt collections. In addition, access to *Odyssey* should be requested from the Information Technology and granted to all employees responsible for receipting collections.

Please provide written management responses to the observation noted above by August 15, 2014.

If you should have any questions or would like to schedule a meeting to discuss this report, please do not hesitate to contact Letty Chavez, Compliance Audit Supervisor, at 318-2511 ext. 4651 or Arcy B. Duran, CPA, Director of Audit, at ext. 4645.

Respectfully,



Ray Eufrazio, CPA
County Auditor

Enclosure: Copy of Monthly Fees Report

cc: Valde Guerra, Commissioners Court Executive Officer

HIDALGO COUNTY DISTRICT JUDGES

CONSTABLE PRECINCT 4 MONTHLY REPORT *200*
For the Month Ending June 2014

[illegible]

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

Prepared by:

Nayla Muñoz

Page 1 of 1

County Auditor's Form AS-C-002

Revised 3/01

HIDALGO COUNTY AUDITOR'S OFFICE

APPROVED BY: [Signature]

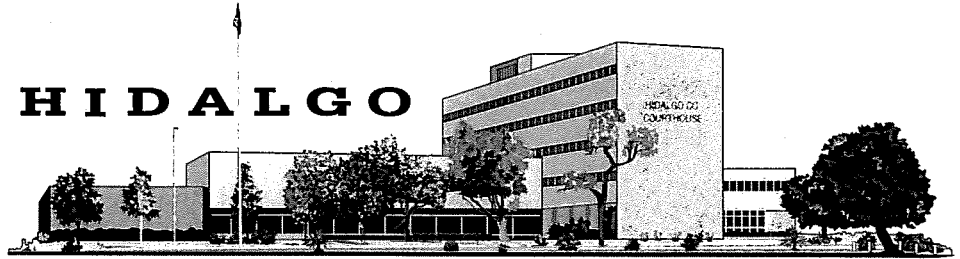
DATE:

7/9/14

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COUNTY HIDALGO

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



EDINBURG, TEXAS 78539

August 15, 2014

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

Ref: City of Mission TIRZ No. 1 (THMS1 and THMS2)
Report No. 2014-19

Dear Mr. Garza:

Property located within the City of Mission Tax Increment Reinvestment Zone No. 1 (TIRZ) are coded THMS1 and THMS2 by the Hidalgo County Appraisal District (HCAD). We conducted a limited scope review of the list of accounts coded THMS1 and THMS2 (list) by HCAD and Tax Collection reports. The objective of the review was to determine whether the list only included real property accounts located within the TIRZ boundaries.

The scope of our review was limited to randomly selected property accounts on that were coded THMS1 and THMS2 by the HCAD as of March 31, 2014 and TIRZ Collection reports provided by the Hidalgo County Tax Office as of March 31, 2014. Our review was not designed nor intended to be a detailed study of every relevant control system, procedure, or transaction. Accordingly, the opportunities for improvement presented in this report may not be all-inclusive of areas where improvements could be made. The responsibility for sound internal controls rests with management.

As part of the review, we examined applicable sections of Tax Code Chapter 311, the agreement between Hidalgo County and the City of Mission, the list of property accounts coded THMS1 & THMS2, and TIRZ collection reports.

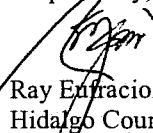
The results of the review revealed the following:

- Property account numbers B2550-02-000-0028-01 and S2950-00-000-0075-15, which are not located within the TIRZ boundaries, were coded THMS1 and included in the list. The THMS1 code should be removed from the property accounts.
- 3 personal property accounts were coded THMS1, in error. The THMS1 should only be utilized on real property accounts located within the TIRZ boundaries. The THMS1 code should be removed from the following property accounts: 1.) M5200-99-141-0029-02; 2.) M5200-99-142-0017-00; 3.) C4445-99-000-0011-00.
- Property account number S2997-02-000-0002-01, located within the TIRZ boundaries, was not included in the List, in error. The property account should be coded THMS.

Please make the necessary corrections and submit the revised list to the Hidalgo County Auditor's Office and Tax Assessor/Collector's at your earlier convenience.

If you have any questions, feel free to call Carlos Ramirez, Internal Auditor II, at 318-2511 ext. 4654, 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 Enfracio, CPA
Hidalgo County Auditor

Cc: The Honorable Ramon Garcia, Hidalgo County Judge
The Honorable Pablo Villarreal, Hidalgo County Tax Assessor-Collector
Mr. George Gandara, Data Processing Manager, Hidalgo County Appraisal District
Ms. Janie Flores, Finance Director, City of Mission

HIDALGO COUNTY DISTRICT JUDGES

JAIME E. TIJERINA
JUDGE, 92ND D.C.

RODOLFO DELGADO
JUDGE, 93RD D.C.

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

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JESSE CONTRERAS
JUDGE, 448TH 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

August 15, 2014

Martin Garza, Interim City Manager
City of Mission
1201 E. 8th Street
Mission, Texas 78572

Re: City of Mission TIRZ No. 1 (THMS1 and THMS2)
Report No. 2014-19

Dear Mr. Garza:

We conducted a limited scope review of the interlocal agreement between the City of Mission, Hidalgo County, and Reinvestment Zone Number One, City of Mission, Texas (Mission TIRZ). The objectives of the review were to determine the accuracy of the Mission TIRZ 2013 payment amount and compliance with Tax Code §311.016 regarding completion of the Mission TIRZ's annual audit report.

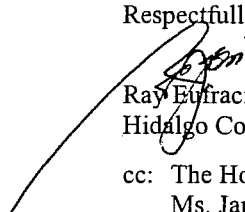
The scope of our review was limited to the Mission TIRZ property accounts as of March 31, 2014. Our review was not designed nor intended to be a detailed study of every relevant control system, procedure, or transaction. Accordingly, the opportunities for improvement presented in this report may not be all-inclusive of areas where improvements could be made. The responsibility for sound internal controls rests with management.

The results of the review revealed the following:

1. The County Auditor's Office determined that the amount due to the Mission TIRZ for tax years 2013 and prior is \$2,029,496.06 (see Exhibit A).
2. The annual audit report required by Tax Code §311.016 was submitted to the Comptroller of Public Accounts on April 23, 2014.

If you have any questions, feel free to call Carlos Ramirez, Internal Auditor II, at 318-2511 ext. 4654, 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 Eufrazio, CPA
Hidalgo County Auditor

cc: The Honorable Ramon Garcia, Hidalgo County Judge
Ms. Janie Flores, Finance Director, City of Mission

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2013-2014 Mission TIRZ Payment

Adjustments are made in order to prevent an overpayment, the adjustment limits payments to 100% allowable TIRZ levy

*** Adjustments are made in order to prevent an overpayment, the adjustment limits payments to 100% allowable TIRZ levy

\$ 22,677.49

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EDINBURG, TEXAS 78539

July 31, 2014

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-May 2014
Report No. 2014-40

Dear Mr. Villarreal:

We have completed a limited scope review of the May 2014 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 May 31, 2014. 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 May 2014 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 May 2014 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 May 2014 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.
- 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").

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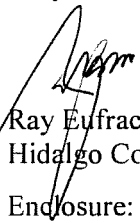
The results of our review revealed that the payment request was generally accurate and properly authorized. More specifically the following was noted:

1. DTA fees for tax account T210000276001302 were collected prior to June 30, 2007 and previously paid to LGBS, at a rate of 20%. In May 19, 2014, Tax Office staff made an adjustment to this account to remove some payments that had been made prior to June 30, 2007. According to Tax Office staff, this adjustment was made in order to create different tax accounts at the taxpayer's request. This adjustment resulted in a deduction from the amount due to Perdue for the May 2014 DTA payment. The payments that were removed in May 2014 were re-applied in June 2014 to the tax account with a receipt date of May 20, 2014. This will result in an increase to the amount due to Perdue for the June 2014 DTA payment. According to the Tax Office staff, the difference will be adjusted in July 2014 to correct the increase made in error.
2. DTA fees for 233 tax accounts were not collected at the 15% rate specified in the contract; however, we concluded that they were attributed to tax deferrals and rounding (see Exhibit A).

We will proceed to process the May 2014 DTA payment request for payment in the amount of \$147,818.92.

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 Eufrazio, CPA
Hidalgo County Auditor

Enclosure: Exhibit A

cc: Mr. Hiram A. Gutierrez, Perdue Brandon Fielder Collins & Mott, LLP

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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	2013	F244599000000202	34	ED1415059RTB	0.56	0.07	0.63	0.1	0.16	5/30/2014
2	1	2013	A370099000000078	900000031273361	ED1412839ML	0.44	0.05	0.49	0.08	0.16	5/8/2014
3	1	2013	E491099000000416	900000031284560	ED1413209VAR	0.1	0.01	0.11	0.02	0.18	5/12/2014
4	1	2013	R3360990000000217	900000031361923	ED14148107ML	0.04	0	0.04	0.01	0.25	5/28/2014
5	1	2013	R3360990000000218	900000031383861	ED14150107ML	0.04	0	0.04	0.01	0.25	5/30/2014
6	1	2012	N340000000220312	900000031347354	ED1414348A	100.59	25.82	126.41	18.25	0.14	5/23/2014
7	1	2012	W276000000003500	900000031286172	ED1413330A	0.55	0.15	0.7	0.11	0.16	5/13/2014
8	1	2012	T410000001000400	900000031292662	ED1413459AT	0.34	0.1	0.44	0.07	0.16	5/14/2014
9	1	2011	S295000000031590	900000031284560	ED1413209VAR	0.04	0.02	0.06	0.01	0.17	5/12/2014
10	1	2011	L205000019002100	900000031392287	ED1415009CR	0.06	0.03	0.09	0.01	0.11	5/30/2014
11	1	2010	G405000000004E00	900000031318289	MS1414047A	82.64	37.45	120.09	16.36	0.14	5/20/2014
12	1	2010	P435000000000500	900000031345414	ED1414348A	52.15	22.43	74.58	9.78	0.13	5/23/2014
13	1	2010	P450000001000400	900000031283341	ED1413259BT	49.23	20.85	70.08	9.23	0.13	5/12/2014
14	1	2010	1004300004000037	900000031376050	PH1415002A	0.06	0.04	0.1	0.02	0.2	5/30/2014
15	1	2009	P435000000000500	900000031345414	ED1414348A	682.99	375.65	1058.64	140.36	0.13	5/23/2014
16	1	2009	P526000000006800	3	ED1413552EC	0.22	0.14	0.36	0.05	0.14	5/15/2014
17	1	2008	P435000000000500	900000031345414	ED1414348A	643.32	431.03	1074.35	143.78	0.13	5/23/2014
18	1	2007	P435000000000500	900000031345414	ED1414348A	272.5	215.28	487.78	65.81	0.13	5/23/2014
19	1	2007	G400000000001400	900000031337158	MS1414247A	0.02	0.02	0.04	0.01	0.25	5/22/2014
20	1	2003	O540000004000500	900000031348159	ED1414711A	13.3	14.52	27.82	3.1	0.11	5/27/2014
21	1	2003	T210000276001302	900000031314703	RF140519	-28.47	-6.27	-34.74	-6.94	0.2	5/19/2014
22	1	2003	T210000276001302	900000031314703	RF140519	-77.82	-14.79	-92.61	-18.52	0.2	5/19/2014
23	1	2002	O540000004000500	900000031348159	ED1414711A	22.59	27.34	49.93	5.66	0.11	5/27/2014
24	1	2001	T32000000A030800	900000031352483	PH1414787A	142.57	174.42	316.99	31.44	0.1	5/27/2014
25	1	1999	W010000036001125	900000031358762	MS1414807A	108.28	151.23	259.51	24.53	0.09	5/28/2014
26	1	1999	C773000000000100	900000031264169	ED1412863AT	43.19	74.58	117.77	16.2	0.14	5/8/2014
27	1	1999	C470000001000100	900000031284862	ED1413230A	49.31	76.41	125.72	14.57	0.12	5/12/2014
28	1	1999	C470000001000100	900000031286271	ED1413348A	18.72	29.03	47.75	5.53	0.12	5/13/2014
29	1	1998	C470000001000100	900000031284792	ED1413211A	109.72	183.26	292.98	34.4	0.12	5/12/2014
30	1	1998	W010000036001125	900000031358762	MS1414807A	72.65	110.19	182.84	17.76	0.1	5/28/2014
31	1	1998	C470000001000100	900000031284862	ED1413230A	6.78	11.32	18.1	2.13	0.12	5/12/2014
32	1	1997	C470000001000100	900000031284792	ED1413211A	122.02	218.41	340.43	40.45	0.12	5/12/2014
33	1	1997	M520000085000300	900000031386514	MS1415032B	17.13	27.14	44.27	4.09	0.09	5/30/2014
34	1	1997	C470000001000100	900000031284786	ED1413211A	1.78	3.19	4.97	0.59	0.12	5/12/2014
35	1	1996	C470000001000100	900000031284786	ED1413211A	118.34	226.03	344.37	41.36	0.12	5/12/2014
36	1	1995	C470000001000100	900000031284786	ED1413211A	113.4	230.2	343.6	41.67	0.12	5/12/2014
37	1	1990	Y250000000000400	900000031243300	ED1412579A	53.62	127.8	181.42	18.58	0.1	5/5/2014
38	1	1990	W4600002008000900	900000031356089	ED14148107ML	15.21	42.29	57.5	7.98	0.14	5/28/2014
39	1	1989	E484000000001400	900000031371191	PH1414987A	5.1	13.65	18.75	2.26	0.12	5/29/2014
40	1	1988	E484000000001400	900000031371191	PH1414987A	1.64	4.58	6.22	0.75	0.12	5/29/2014
41	12	1999	W010000036001125	900000031358762	MS1414807A	2.64	3.69	6.33	0.6	0.09	5/28/2014
42	12	1998	W010000036001125	900000031358762	MS1414807A	3.17	4.81	7.98	0.78	0.1	5/28/2014
43	12	1997	M520000085000300	900000031386514	MS1415032B	0.83	1.31	2.14	0.2	0.09	5/30/2014
44	1	2012	T73000200C001200	900000031262965	ED1412739ML	327.06	78.49	405.55	57.89	0.14	5/7/2014
45	1	2012	L605000000001909	900000031286921	MS1413347A	187.46	46.24	233.7	33.18	0.14	5/13/2014
46	1	2012	W010000036000941	10	ED1412252CC	117.54	29	146.54	21.16	0.14	5/2/2014
47	1	2012	M373000000002800	900000031292728	ED1413435A	48.06	12.34	60.4	8.73	0.14	5/14/2014
48	1	2012	F765000005000800	900000031386822	ED1415048B	47.45	12.01	59.46	8.54	0.14	5/30/2014
49	1	2012	F765000005000800	900000031386835	ED1415048B	42.81	10.85	53.66	7.71	0.14	5/30/2014
50	1	2012	M520000035001100	900000031241778	MS1412547A	33.42	8.24	41.66	5.91	0.14	5/5/2014
51	1	2012	M510001000004004	44	ED1412859RT	0.6	0.17	0.77	0.12	0.16	5/8/2014
52	1	2012	S295099000021157	23	ED1415051RT	0.45	0.13	0.58	0.09	0.16	5/30/2014
53	1	2012	L622000000010900	37	ED1415051RT	0.49	0.14	0.63	0.09	0.14	5/30/2014
54	1	2012	H255099010001302	900000031284560	ED1413209VAR	0.4	0.1	0.5	0.08	0.16	5/12/2014
55	1	2012	E003000000002200	9	ED1415051RTB	0.12	0.03	0.15	0.02	0.13	5/30/2014
56	1	2012	L080000032000407	900000031331907	ED1414248A	0.09	0.03	0.12	0.02	0.17	5/22/2014
57	1	2012	E003000000002200	900000031404173	ED1415051RTV	-0.12	-0.03	-0.15	-0.02	0.13	5/30/2014
58	1	2011	T73000200C001200	900000031262965	ED1412739ML	327.06	117.74	444.8	63.78	0.14	5/7/2014
59	1	2011	R095502000000100	900000031297625	MS1413547A	35.97	12.71	48.68	6.8	0.14	5/15/2014
60	1	2011	E850003010001900	900000031296185	WS1413476A	28.44	9.95	38.39	5.33	0.14	5/14/2014
61	1	2011	M3730000000002800	900000031292728	ED1413435A	24.19	6.21	30.4	4.39	0.14	5/14/2014
62	1	2011	D270000000001000	900000031230840	ED1412135A	18.26	6.39	24.65	3.42	0.14	5/1/2014
63	1	2011	H185000167001200	900000031280165	ED1413230A	16.33	5.88	22.21	3.14	0.14	5/12/2014
64	1	2011	R350000000000022	900000031290070	ED1413379ML	15.44	5.5	20.94	2.94	0.14	5/13/2014
65	1	2011	E330000206001000	900000031283364	ED1413230A	10.22	3.61	13.83	1.93	0.14	5/12/2014
66	1	2011	L205000002000200	900000031237152	ED1412235A	1.79	0.62	2.41	0.33	0.14	5/2/2014

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
67	1	2011	V250000002000800	900000031362060	ED1414848A	0.59	0.24	0.83	0.13	0.16	5/28/2014
68	1	2011	A210000077001002	900000031393195	PH1415002B1	0.5	0.2	0.7	0.11	0.16	5/30/2014
69	1	2011	D100002002000200	900000031278641	WS1412976A	0.5	0.2	0.7	0.1	0.14	5/9/2014
70	1	2011	1671181000372000	900000031284560	ED1413209VAR	0.12	0.05	0.17	0.03	0.18	5/12/2014
71	1	2011	I705081792400000	900000031284560	ED1413209VAR	0.13	0.05	0.18	0.03	0.17	5/12/2014
72	1	2011	B505197000010200	900000031234219	SJ1412144A	0.11	0.04	0.15	0.02	0.13	5/1/2014
73	1	2010	T73000200C001200	900000031262965	ED1412739ML	327.06	156.99	484.05	69.66	0.14	5/7/2014
74	1	2010	S045500000001100	900000031356459	ED1414835A	45.53	18.98	64.51	8.27	0.13	5/28/2014
75	1	2010	C725000001000900	900000031250519	ED1412679A	43.26	18.89	62.15	8.24	0.13	5/6/2014
76	1	2010	Z100000000000300	900000031240337	ED1412535A	39.92	17.16	57.08	7.48	0.13	5/5/2014
77	1	2010	Z100000000000300	900000031375698	ED1415011A	38.25	16.45	54.7	7.17	0.13	5/30/2014
78	1	2010	L025000072000000	900000031232833	ED1412135A	15.6	6.91	22.51	3.02	0.13	5/1/2014
79	1	2010	L025000072000000	900000031235631	ED1412135A	15.6	6.91	22.51	3.02	0.13	5/1/2014
80	1	2010	A036003001002600	900000031318879	MS1414032A	13.96	6.56	20.52	2.87	0.14	5/20/2014
81	1	2010	L211097000003302	900000031235042	ED1412179A	8.62	4.12	12.74	1.8	0.14	5/1/2014
82	1	2010	W293000000002800	900000031382733	MS1415032A	8.63	3.51	12.14	1.53	0.13	5/30/2014
83	1	2010	S100000024001100	18	ED1412852CC	3.01	1.39	4.4	0.61	0.14	5/8/2014
84	1	2010	M355000073001200	900000031309106	ED1413659AT	0.5	0.26	0.76	0.11	0.14	5/16/2014
85	1	2010	E845000000000900	900000031230193	ED1412106AT	0.25	0.12	0.37	0.06	0.16	5/1/2014
86	1	2010	G8555000000008400	900000031251191	ED1412635A	0.03	0.02	0.05	0.01	0.2	5/6/2014
87	1	2010	S045500000001100	900000031356250	ED1414835A	0.06	0.03	0.09	0.01	0.11	5/28/2014
88	1	2010	E845000000000900	900000031386579	ED1415059ATB	0.05	0.03	0.08	0.01	0.13	5/30/2014
89	1	2010	L025000072000000	900000031235391	ED1412135A	-15.6	-6.91	-22.51	-3.02	0.13	5/1/2014
90	1	2009	T73000200C001200	900000031262965	ED1412739ML	327.06	196.23	523.29	75.55	0.14	5/7/2014
91	1	2009	L136500000001200	900000031232057	WS1412176A	139.66	68.44	208.1	24.93	0.12	5/1/2014
92	1	2009	F345000145001100	900000031232646	SJ1412134A	51.5	28.5	80	10.66	0.13	5/1/2014
93	1	2009	P100002000018200	900000031228673	ED1412163ML	46.56	27.01	73.57	10.34	0.14	5/1/2014
94	1	2009	S460000001001600	900000031266771	ED1412830A	41.98	22.53	64.51	8.37	0.13	5/8/2014
95	1	2009	T220000023000103	900000031265794	MS1412847A	36.4	19.05	55.45	7.04	0.13	5/8/2014
96	1	2009	M355000152100700	900000031289976	ED1413348A	27.93	16.39	44.32	6.2	0.14	5/13/2014
97	1	2009	F240000000000900	900000031284751	ED1413211AT	26.08	13.48	39.56	4.97	0.13	5/12/2014
98	1	2009	V368502000015600	900000031308889	PH1413687A	21.91	11.62	33.53	4.31	0.13	5/16/2014
99	1	2009	O200500000005600	900000031283754	ED1413259BT	16.18	8.9	25.08	3.37	0.13	5/12/2014
100	1	2009	S245000000001200	900000031292264	ED1413435A	16.24	8.82	25.06	3.29	0.13	5/14/2014
101	1	2009	M626500000001700	900000031250516	MS1412632A	14.7	8.08	22.78	3.02	0.13	5/6/2014
102	1	2009	H302000000000700	900000031241408	ED1412579A	13.86	7.53	21.39	2.81	0.13	5/5/2014
103	1	2009	L605095000001100	900000031281766	MS1413207A	13.09	6.8	19.89	2.52	0.13	5/12/2014
104	1	2009	L605000000002810	900000031291138	ED1413459AT	0.11	0.07	0.18	0.03	0.17	5/14/2014
105	1	2009	P100002000018200	900000031228798	ED1412163ML	-46.56	-27.01	-73.57	-10.34	0.14	5/1/2014
106	1	2008	T73000200C001200	900000031262965	ED1412739ML	327.06	235.48	562.54	81.44	0.14	5/7/2014
107	1	2008	T525000030000800	900000031283474	ED1413259BT	77.92	54.29	132.21	18.58	0.14	5/12/2014
108	1	2008	O200500000005600	900000031283754	ED1413259BT	48.68	32.62	81.3	11.03	0.14	5/12/2014
109	1	2008	A180098012001202	900000031391973	AL1415092B	11.26	7.01	18.27	2.28	0.12	5/30/2014
110	1	2008	A036003001002600	900000031318879	MS1414032A	7.41	5.26	12.67	1.79	0.14	5/20/2014
111	1	2008	A180098012001202	900000031238315	AL1412233A	3.6	2.24	5.84	0.73	0.13	5/2/2014
112	1	2008	H347500088000001	900000031311429	ED1413911A	0.39	0.3	0.69	0.1	0.14	5/19/2014
113	1	2008	B503001000001000	900000031331815	ED1414259BT	0.25	0.19	0.44	0.07	0.16	5/22/2014
114	1	2008	R457003000001900	900000031284794	AL1413262A	0.14	0.1	0.24	0.03	0.13	5/12/2014
115	1	2007	C030000191001800	900000031298104	ED1413535A	138.22	90.3	228.52	24.88	0.11	5/15/2014
116	1	2007	L670000009000900	900000031285279	ED1413311A	70.76	55.2	125.96	16.77	0.13	5/13/2014
117	1	2007	S592100000000400	900000031295326	ED1413430A	70.01	47.84	117.85	13.55	0.11	5/14/2014
118	1	2007	A310000003001500	900000031361079	MS1414847A	17.7	11.75	29.45	3.27	0.11	5/28/2014
119	1	2007	G400000000001900	900000031262123	ED1412784ML	7.25	4.69	11.94	1.31	0.11	5/7/2014
120	1	2007	V433502000008800	900000031242927	ED1412559A	0.74	0.5	1.24	0.14	0.11	5/5/2014
121	1	2007	P890008015001100	900000031282622	ED1413259BT	0.08	0.07	0.15	0.02	0.13	5/12/2014
122	1	2006	A180000049001303	900000031309986	SJ14139101A	217.19	163.61	380.8	41.05	0.11	5/19/2014
123	1	2006	L025000072000000	900000031232918	ED1412135A	136.59	126.11	262.7	36.26	0.14	5/1/2014
124	1	2006	L025000072000000	900000031236092	ED1412135A	136.59	126.11	262.7	36.26	0.14	5/1/2014
125	1	2006	S447004000001500	900000031389910	ED1415084B	108.93	90.04	198.97	24.18	0.12	5/30/2014
126	1	2006	T210000235000404	900000031329304	ED1414130A	110.54	87.33	197.87	22.72	0.11	5/21/2014
127	1	2006	H3450000000006700	900000031360451	MS1414847A	42.26	34.93	77.19	9.38	0.12	5/28/2014
128	1	2006	C700000007002000	900000031383384	WS1415068A	38.15	32.81	70.96	9.04	0.13	5/30/2014
129	1	2006	H3450000000006700	900000031360476	MS1414847A	28.17	23.29	51.46	6.25	0.12	5/28/2014
130	1	2006	C9025000000004100	900000031317990	AL1414062A	22.62	20.59	43.21	5.87	0.14	5/20/2014
131	1	2006	A414000000000200	900000031268036	MS1412847A	22.02	16.73	38.75	4.23	0.11	5/8/2014
132	1	2006	H282500000001000	900000031347715	WS1414776A	20.13	15.31	35.44	3.87	0.11	5/27/2014

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
133	1	2006	O310009000001300	4	ED1414252EC	4.64	4.45	9.09	1.3	0.14	5/22/2014
134	1	2006	H425004039000300	900000031254928	ED1412684ML	3.39	2.84	6.23	0.78	0.13	5/6/2014
135	1	2006	L025000072000000	900000031235389	ED1412135A	-136.59	-126.11	-262.7	-36.26	0.14	5/1/2014
136	1	2005	A245402000000300	900000031267424	ED1412830A	123.23	106.37	229.6	24.95	0.11	5/8/2014
137	1	2005	A245402000000300	900000031268264	ED1412830A	123.23	106.37	229.6	24.95	0.11	5/8/2014
138	1	2005	A245402000000300	900000031268295	ED1412830A	123.23	106.37	229.6	24.95	0.11	5/8/2014
139	1	2005	L025000017000010	24	ED1413459RT	83.56	67.4	150.96	14.79	0.1	5/14/2014
140	1	2005	T490002001001900	900000031358263	SJ14148101A	69.59	57.76	127.35	13.05	0.1	5/28/2014
141	1	2005	V434005000000600	900000031385943	ED1415084B	66.03	55.48	121.51	12.68	0.1	5/30/2014
142	1	2005	G5500000000001200	900000031237548	ED1412279A	47.51	43.87	91.38	10.91	0.12	5/2/2014
143	1	2005	H265000009002200	900000031290522	PH1413387A	54.91	45.04	99.95	10.05	0.1	5/13/2014
144	1	2005	A180000049001303	900000031309986	SJ14139101A	47.1	41.14	88.24	9.75	0.11	5/19/2014
145	1	2005	B2330000000002000	900000031240093	MS1412532A	40.58	34.9	75.48	8.16	0.11	5/5/2014
146	1	2005	S426000000003800	900000031232029	MS1412147A	33.04	29.85	62.89	7.29	0.12	5/1/2014
147	1	2005	F675008000003800	900000031371294	ED1414930A	29.62	25.95	55.57	6.17	0.11	5/29/2014
148	1	2005	O810002000000700	900000031285650	ED1413335A	12.84	13.65	26.49	3.76	0.14	5/13/2014
149	1	2005	A555000000000300	900000031254512	SJ1412634A	10.57	11.35	21.92	3.14	0.14	5/6/2014
150	1	2005	M143000010000100	900000031245379	ED1412563ML	13.73	11.08	24.81	2.47	0.1	5/5/2014
151	1	2005	B156007000004400	900000031258636	SJ1412758A	8.07	7.59	15.66	1.92	0.12	5/7/2014
152	1	2005	L108502000002700	900000031242173	MS1412532A	8.54	7.1	15.64	1.6	0.1	5/5/2014
153	1	2005	R331000000007000	900000031283984	MS1413207A	5.47	5.16	10.63	1.3	0.12	5/12/2014
154	1	2005	L220002007001500	900000031266376	SJ1412834A	0.24	0.26	0.5	0.07	0.14	5/8/2014
155	1	2005	P100002000022700	900000031246365	ED1412579A	0.11	0.11	0.22	0.03	0.14	5/5/2014
156	1	2005	A245402000000300	900000031268247	ED1412830A	-123.23	-106.37	-229.6	-24.95	0.11	5/8/2014
157	1	2005	A245402000000300	900000031268286	ED1412830A	-123.23	-106.37	-229.6	-24.95	0.11	5/8/2014
158	1	2004	F675008000003800	900000031371294	ED1414930A	49.63	49.46	99.09	11.24	0.11	5/29/2014
159	1	2004	H282500000001000	900000031347709	WS1414776A	41.95	41.95	83.9	9.56	0.11	5/27/2014
160	1	2004	L580602000019000	900000031392182	SJ1415080B	36.35	37.56	73.91	8.83	0.12	5/30/2014
161	1	2004	V363000000001100	900000031284783	ED1413259BT	34.05	33.37	67.42	7.56	0.11	5/12/2014
162	1	2004	V363000000001100	900000031332528	ED1414259BT	34.04	33.58	67.62	7.56	0.11	5/22/2014
163	1	2004	G4000000000002000	900000031274716	MS1412932A	40.8	36.44	77.24	7.34	0.1	5/9/2014
164	1	2004	S735000008001400	900000031380186	WS1415068A	20.67	22.39	43.06	5.49	0.13	5/30/2014
165	1	2004	E540000014002200	900000031256433	ED14127104A	10.7	10.43	21.13	2.31	0.11	5/7/2014
166	1	2004	G450000000000900	900000031238668	ED1412263A	4.88	5.03	9.91	1.18	0.12	5/2/2014
167	1	2004	L205000046000700	900000031247056	ED1412684ML	3.48	3.94	7.42	1.01	0.14	5/6/2014
168	1	2004	L205000046000700	900000031255166	ED1412639ML	3.48	3.94	7.42	1.01	0.14	5/6/2014
169	1	2004	N120003000001025	900000031288828	MS1413332A	1.81	2.09	3.9	0.54	0.14	5/13/2014
170	1	2004	C140000041000803	900000031275586	ED1412963ML	0.05	0.06	0.11	0.02	0.18	5/9/2014
171	1	2003	S735000008001400	900000031380186	WS1415068A	53.3	64.14	117.44	15.11	0.13	5/30/2014
172	1	2003	E645000000002100	900000031279442	ED1413235A	48.25	55.97	104.22	12.74	0.12	5/12/2014
173	1	2003	N120003000001025	900000031288828	MS1413332A	17.11	21.79	38.9	5.39	0.14	5/13/2014
174	1	2003	T790000002002900	900000031307007	WS1413676A	21.17	23.65	44.82	5.18	0.12	5/16/2014
175	1	2003	L580602000019000	900000031392213	SJ1415080B	12.28	14.19	26.47	3.21	0.12	5/30/2014
176	1	2003	G550000000001200	900000031237548	ED1412279A	11.03	12.83	23.86	2.93	0.12	5/2/2014
177	1	2003	L580602000019000	900000031392686	SJ1415080B	9.4	10.85	20.25	2.46	0.12	5/30/2014
178	1	2003	S725002008000200	900000031353170	WS1414768A	4.26	5.32	9.58	1.29	0.13	5/27/2014
179	1	2003	S36500001000901	900000031236718	SJ1412244A	3.2	3.77	6.97	0.88	0.13	5/2/2014
180	1	2003	L580602000019000	900000031392449	SJ1415080B	-12.28	-14.19	-26.47	-3.21	0.12	5/30/2014
181	1	2002	D840000000000700	900000031295323	ED1413411A	43.37	47.85	91.22	8.78	0.1	5/14/2014
182	1	2002	S735000004000600	900000031376478	WS1415068A	19.35	26.37	45.72	6.18	0.14	5/30/2014
183	1	2002	E080000000000400	900000031256974	ED1412735A	18.76	22.44	41.2	4.59	0.11	5/7/2014
184	1	2002	H265000007003500	900000031376959	ED1415030A	17.79	21.7	39.49	4.53	0.11	5/30/2014
185	1	2002	H345003000000500	900000031383138	MS1415032A	10.44	13.37	23.81	2.94	0.12	5/30/2014
186	1	2002	M167000000001100	900000031311534	MS1413907A	9.52	11.5	21.02	2.38	0.11	5/19/2014
187	1	2002	H265000007003500	900000031377169	ED1415030A	7.73	9.43	17.16	1.97	0.11	5/30/2014
188	1	2002	S170002063000100	900000031237058	ED1412279A	4.99	5.99	10.98	1.23	0.11	5/2/2014
189	1	2002	R021501000002800	900000031378639	WS1415076A	4.38	5.47	9.85	1.18	0.12	5/30/2014
190	1	2002	B505000015000600	900000031239798	ED1412259A	4.58	5.35	9.93	1.06	0.11	5/2/2014
191	1	2002	G080000007002200	900000031309948	WS1413976A	4.31	4.58	8.89	0.79	0.09	5/19/2014
192	1	2002	H368000000000100	900000031332854	ED1414206BK	0.46	0.7	1.16	0.18	0.16	5/22/2014
193	1	2002	H265000007003500	900000031377056	ED1415030A	-17.79	-21.7	-39.49	-4.53	0.11	5/30/2014
194	1	2001	E405002016001600	900000031373353	ED1414948A	243.07	313.56	556.63	60.89	0.11	5/29/2014
195	1	2001	N120003000003200	1	ED1413959RT	102.58	141.57	244.15	29.85	0.12	5/19/2014
196	1	2001	W230000052000300	900000031247214	WS1412668A	9.35	12.71	22.06	2.64	0.12	5/6/2014
197	1	2001	L010000000001000	900000031305511	WS1413676A	12.49	14.79	27.28	2.53	0.09	5/16/2014
198	1	2001	L010000000001000	900000031345051	WS1414376A	12.49	14.79	27.28	2.53	0.09	5/23/2014

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
199	1	2001	R080001000002313	12	ED1414951RTB	7.9	9.04	16.94	1.46	0.09	5/29/2014
200	1	2001	E431000000000200	900000031264124	ED1412863AT	2.34	3.19	5.53	0.67	0.12	5/8/2014
201	1	2001	B505000015000600	900000031239798	ED1412259A	0.5	0.64	1.14	0.12	0.11	5/2/2014
202	1	2000	E405002016001600	900000031373353	ED1414948A	238.78	336.68	575.46	64.11	0.11	5/29/2014
203	1	2000	N120003000003200	1	ED1413959RT	32.86	49.29	82.15	10.15	0.12	5/19/2014
204	1	2000	M355000073002600	900000031243132	WS1412586A	37.96	52.37	90.33	9.67	0.11	5/5/2014
205	1	2000	H383000000014300	900000031279595	ED1413248A	27.26	34.44	61.7	5.52	0.09	5/12/2014
206	1	2000	M626500000004400	900000031284582	ED1413259BT	25.37	31.88	57.25	5.14	0.09	5/12/2014
207	1	2000	G280000001000000	900000031351220	ED1414734A	8.17	11.79	19.96	2.32	0.12	5/27/2014
208	1	2000	E405002016000400	900000031380180	SJ14150101A	10.13	12.81	22.94	2.06	0.09	5/30/2014
209	1	2000	L215500000000800	900000031333881	ED1414230A	5.67	7.78	13.45	1.43	0.11	5/22/2014
210	1	2000	L549000000001200	900000031266361	ED1412811A	4.1	5.01	9.11	0.76	0.08	5/8/2014
211	1	1999	E405002016001600	900000031373353	ED1414948A	160.86	246.11	406.97	46.09	0.11	5/29/2014
212	1	1999	G230000001000900	900000031236787	ED1412279A	38.63	61.14	99.77	11.99	0.12	5/2/2014
213	1	1999	A210000011001800	900000031289985	ED1413379ML	9.58	16.1	25.68	3.39	0.13	5/13/2014
214	1	1998	C420000001000100	900000031344654	ED14143107ML	24.26	34.53	58.79	4.91	0.08	5/23/2014
215	1	1998	T543501000000800	900000031278499	WS1412968A	15.04	24.41	39.45	4.4	0.11	5/9/2014
216	1	1998	M270002000001700	900000031290385	ED1413379ML	4.58	7.07	11.65	1.17	0.1	5/13/2014
217	1	1998	B030000028000400	900000031298853	ED1413548A	4.18	6.3	10.48	1.01	0.1	5/15/2014
218	1	1997	E720000009000600	900000031336814	WS1414268A	17.87	34.36	52.23	7	0.13	5/22/2014
219	1	1997	B030000028000400	900000031298853	ED1413548A	15.41	25.12	40.53	4	0.1	5/15/2014
220	1	1997	M686000000003100	900000031281991	ED1413230A	12.57	20.93	33.5	3.46	0.1	5/12/2014
221	1	1996	M475000006000900	900000031256182	ED1412711A	8.36	14.9	23.26	2.44	0.1	5/7/2014
222	1	1996	B255000000012301	900000031401383	ED1415059ATC	0.12	0.24	0.36	0.05	0.14	5/30/2014
223	1	1994	S477000000040600	900000031255602	AL1412662A	8.05	15.64	23.69	2.35	0.1	5/6/2014
224	1	1994	S477000000040600	900000031375592	AL1415033A	8.04	15.64	23.68	2.35	0.1	5/30/2014
225	1	1993	M167002000004200	900000031310083	MS1413932A	13.05	27.42	40.47	4.28	0.11	5/19/2014
226	1	1993	M475000004002100	900000031333217	ED1414235A	3.99	8.56	12.55	1.38	0.11	5/22/2014
227	12	1990	G165500000001000	900000031403745	ED1415059ATD	0.04	0.1	0.14	0.02	0.14	5/30/2014
228	12	1988	G165500000000600	900000031406421	ED1415059ATD	0.01	0.03	0.04	0.01	0.25	5/30/2014
229	12	1988	G165500000000500	900000031413965	ED1415059ATE	0.01	0.03	0.04	0.01	0.25	5/30/2014
230	17	1993	F585001002000300	900000031304996	ED1413609A	0.18	0.46	0.64	0.1	0.16	5/16/2014
231	17	1993	L518000000002800	900000031413421	ED1415059ATE	0.12	0.31	0.43	0.07	0.16	5/30/2014
232	17	1993	W200000000001401	900000031375052	ED1415090A	0.1	0.26	0.36	0.05	0.14	5/30/2014
233	17	1993	M475000004002100	900000031333217	ED1414235A	0.04	0.11	0.15	0.02	0.13	5/22/2014

COUNTY of HIDALGO

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EDINBURG, TEXAS 78539

August 12, 2014

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-June 2014
Report No. 2014-41

Dear Mr. Villarreal:

We have completed a limited scope review of the June 2014 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 June 30, 2014. 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 June 2014 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 June 2014 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 June 2014 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.
- 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").

HIDALGO COUNTY DISTRICT JUDGES

JAMIE E. TIERNA
JUDGE, 92ND D.C.

RODOLFO DELGADO
JUDGE, 93RD D.C.

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

ROSE GUERRA REYNA
JUDGE, 204TH D.C.

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

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

NOE GONZALEZ
JUDGE, 370TH D.C.
OVERSEER

LETICIA LOPEZ
JUDGE, 389TH D.C.

ADA SALINAS FLORES
JUDGE, 398TH D.C.

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

JESSE CONTRERAS
JUDGE, 445TH D.C.

The results of our review revealed that the payment request was generally accurate and properly authorized. Although delinquent tax attorney fees for 236 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 June 2014 DTA payment request for payment in the amount of \$166,579.97.

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 Eufacio, CPA
Hidalgo County Auditor

Enclosure: Exhibit A

cc: Mr. Hiram A. Gutierrez, Perdue Brandon Fielder Collins & Mott, LLP

HIDALGO COUNTY DISTRICT JUDGES

JAIME E. TIJERINA
JUDGE, 92ND D.C.

RODOLFO DELGADO
JUDGE, 93RD D.C.

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

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JUDGE, 398TH D.C.

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

JESSE CONTRERAS
JUDGE, 449TH D.C.

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	2013	P910099000000121	900000031708171	ED1418104ATB	0.56	0.08	0.64	0.1	0.16	6/30/2014
2	1	2013	F375099000000602	900000031706381	ED1418104ATB	0.38	0.06	0.44	0.07	0.16	6/30/2014
3	1	2013	C220093002000603	900000031471892	ED1416163ML	1.24	0.17	1.41	0.22	0.16	6/10/2014
4	1	2013	W230099033001709	900000031617446	ED1416204ML	0.72	0.11	0.83	0.12	0.14	6/11/2014
5	1	2013	F468599000000100	900000031420852	ED1415763ML	0.5	0.07	0.57	0.09	0.16	6/6/2014
6	1	2013	L1069990000001805	900000031638344	ED1416407ML	0.49	0.08	0.57	0.09	0.16	6/13/2014
7	1	2013	E310099008000104	900000031420383	ED1415738BK	0.44	0.06	0.5	0.08	0.16	6/6/2014
8	1	2013	S398000000001000	900000031697730	ED1418181A	0.44	0.06	0.5	0.07	0.14	6/30/2014
9	1	2013	S29799900A000109	900000031619943	ED1416304ML	0.33	0.05	0.38	0.06	0.16	6/12/2014
10	1	2013	P705099000003A158	900000031654498	ED14170107ML	0.31	0.05	0.36	0.06	0.17	6/19/2014
11	1	2013	P705099000003A168	900000031687484	ED1417707ML	0.32	0.05	0.37	0.06	0.16	6/26/2014
12	1	2013	L20509900000000B7	900000031708550	ED1418104ATB	0.27	0.04	0.31	0.05	0.16	6/30/2014
13	1	2013	T7300990000000045	900000031708550	ED1418104ATB	0.27	0.04	0.31	0.05	0.16	6/30/2014
14	1	2013	A3700990000000078	900000031706114	ED1418104ATB	0.25	0.04	0.29	0.04	0.14	6/30/2014
15	1	2013	A3700990000000078	900000031707874	ED1418104ATB	0.25	0.04	0.29	0.04	0.14	6/30/2014
16	1	2013	L11009900A000509	900000031445192	ED1416174ML	0.13	0.02	0.15	0.02	0.13	6/10/2014
17	1	2013	C220093001000700	900000031445206	ED1416163ML	0.13	0.02	0.15	0.02	0.13	6/10/2014
18	1	2013	T545099000000AA2	900000031606490	ED1416274ML	0.13	0.02	0.15	0.02	0.13	6/11/2014
19	1	2013	E330099227000906	17	ED1415551RTD	0.03	0	0.03	0.01	0.33	6/4/2014
20	1	2013	E330099227000906	17	ED1415559RT	0.03	0	0.03	0.01	0.33	6/4/2014
21	1	2013	P8920990000000501	39	ED1416159RT	0.05	0.01	0.06	0.01	0.17	6/9/2014
22	1	2013	O570099004000500	900000031595405	PH1416154ML	0.05	0.01	0.06	0.01	0.17	6/10/2014
23	1	2013	A4930990000000716	900000031639004	ED1416407ML	0.07	0.01	0.08	0.01	0.13	6/13/2014
24	1	2013	E330099227000906	900000031415827	ED1415551RVB	-0.03	0	-0.03	-0.01	0.33	6/4/2014
25	1	2013	A3700990000000078	900000031707690	ED1418104ATB	-0.25	-0.04	-0.29	-0.04	0.14	6/30/2014
26	1	2011	P500000007000800	11	ED1416159CC	0.13	0.05	0.18	0.03	0.17	6/10/2014
27	1	2010	P450000001000400	900000031705042	ED1418159BTB	16.61	7.26	23.87	3.12	0.13	6/30/2014
28	1	2010	L007001000006900	900000031681689	ED1417606CR	0.19	0.1	0.29	0.04	0.14	6/25/2014
29	1	2005	W010000048000108	900000031675172	ED1417539ML	182.5	151.48	333.98	33.67	0.1	6/24/2014
30	1	2004	W010000048000108	900000031675172	ED1417539ML	126.27	119.95	246.22	25.57	0.1	6/24/2014
31	1	2003	W010000048000108	900000031675172	ED1417539ML	182.5	195.28	377.78	40.24	0.11	6/24/2014
32	1	2002	W010000048000108	900000031675172	ED1417539ML	63.68	75.78	139.46	15.19	0.11	6/24/2014
33	1	1999	C470000001000100	900000031614489	SJ1416258A	18.68	29.08	47.76	5.52	0.12	6/11/2014
34	1	1999	C470000001000100	900000031422031	ED1415738BK	9.62	14.89	24.51	2.84	0.12	6/6/2014
35	1	1999	C470000001000100	900000031421997	ED1415738BK	1.65	2.56	4.21	0.49	0.12	6/6/2014
36	1	2004	W010000048000106	900000031675227	ED1417539ML	1183.2	1076.72	2259.92	218.3	0.1	6/24/2014
37	1	2003	W010000048000106	900000031675227	ED1417539ML	438.8	451.96	890.76	88.86	0.1	6/24/2014
38	1	2002	W010000048000106	900000031675227	ED1417539ML	359.76	413.73	773.49	79.33	0.1	6/24/2014
39	1	2001	W010000048000106	900000031675227	ED1417539ML	288.47	366.36	654.83	68.8	0.11	6/24/2014
40	1	2000	W010000048000106	900000031675227	ED1417539ML	254.14	353.26	607.40	65.19	0.11	6/24/2014
41	1	1999	W010000048000106	900000031675227	ED1417539ML	78.72	118.87	197.59	21.61	0.11	6/24/2014
42	1	1998	W010000048000106	900000031675227	ED1417539ML	97.82	159.45	257.27	28.61	0.11	6/24/2014
43	1	1997	W010000048000106	900000031675227	ED1417539ML	87.34	152.84	240.18	27.12	0.11	6/24/2014
44	12	1991	M035000002002700	900000031669327	ED1417404AT	0.03	0.08	0.11	0.02	0.18	6/23/2014
45	1	2012	G205099000001201	900000031657800	ED1417025AT	350.58	89.62	440.2	59.8	0.14	6/19/2014
46	1	2012	G205099000001201	900000031657800	ED1417025AT	43.8	24.75	68.55	16.51	0.24	6/19/2014
47	1	2012	L473500004002500	900000031703661	MS1418132A	81.61	20.67	102.28	14.45	0.14	6/30/2014
48	1	2012	F7650000050000800	900000031653495	PH1417088A	47.23	12.27	59.5	8.5	0.14	6/19/2014
49	1	2012	R133700000004800	900000031687580	ED1417707A	29.49	7.87	37.36	5.4	0.14	6/26/2014
50	1	2012	E330000373000200	900000031642461	ED14167107A	12.99	3.29	16.28	2.3	0.14	6/16/2014
51	1	2012	E330000374000400	5	ED1416159EC	0.7	0.2	0.9	0.14	0.16	6/10/2014
52	1	2012	D320000088000007	900000031682827	ED1417674A	0.59	0.17	0.76	0.11	0.14	6/25/2014
53	1	2012	E330000304001000	900000031422187	ED1415704ATB	0.44	0.13	0.57	0.09	0.16	6/6/2014
54	1	2012	L181000000030000	900000031637871	ED1416407ML	0.18	0.05	0.23	0.04	0.17	6/13/2014
55	1	2012	T3060990000001AA2	900000031687705	ED1417807ATT	0.2	0.05	0.25	0.04	0.16	6/27/2014
56	1	2012	W010000048001124	900000031683241	ED1417738A	0.08	0.02	0.1	0.02	0.2	6/26/2014
57	1	2012	R065000003002200	10	ED1417052CC	0.08	0.02	0.1	0.01	0.1	6/19/2014
58	1	2012	I221599000000113	900000031600266	ED1416204AT	0.06	0.02	0.08	0.01	0.13	6/11/2014
59	1	2012	L110001004006807	900000031689633	ED1417890A	0.03	0.01	0.04	0.01	0.25	6/27/2014
60	1	2012	S295099000000148	900000031708206	ED1418104ATB	0.03	0.01	0.04	0.01	0.25	6/30/2014
61	1	2012	M11209900000000N4	900000031708550	ED1418104ATB	0.04	0.01	0.05	0.01	0.2	6/30/2014
62	1	2011	A160003000007001	900000031644825	ED14168107ML	276.97	94.17	371.14	49.85	0.13	6/17/2014
63	1	2011	S735000001000300	900000031642242	WS1416768A	79.24	28	107.24	14.74	0.14	6/16/2014
64	1	2011	A5550000000000300	900000031396140	SJ1415458A	17.92	6.44	24.36	3.38	0.14	6/3/2014
65	1	2011	L205000002000200	900000031689883	WS1417864A	6.19	2.18	8.37	1.15	0.14	6/27/2014
66	1	2011	M215000006000700	3	ED1417052CC	0.63	0.27	0.9	0.14	0.16	6/19/2014

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
67	1	2011	L313501000002800	900000031677894	ED1417684A	0.36	0.15	0.51	0.08	0.16	6/25/2014
68	1	2011	W230000013002600	900000031417750	ED1415606A	0.26	0.1	0.36	0.05	0.14	6/5/2014
69	1	2011	N464099000001A01	29	ED1415551RTD	0.18	0.07	0.25	0.04	0.16	6/4/2014
70	1	2011	N464099000001A01	29	ED1415559RT	0.18	0.07	0.25	0.04	0.16	6/4/2014
71	1	2011	T181300000002200	900000031399368	ED1415484A	0.16	0.07	0.23	0.04	0.17	6/3/2014
72	1	2011	M625500000000900	900000031708358	ED1418159BTB	0.12	0.04	0.16	0.02	0.13	6/30/2014
73	1	2011	S325000000001500	900000031605691	ED1416263ML	0.03	0.01	0.04	0.01	0.25	6/11/2014
74	1	2011	N464099000001A01	900000031415833	ED1415551RVB	-0.18	-0.07	-0.25	-0.04	0.16	6/4/2014
75	1	2010	V0560000000008500	900000031673945	PH1417565A	622.05	271.63	893.68	116.63	0.13	6/24/2014
76	1	2010	T525002018002200	900000031614594	MS1416232A	376.65	178.29	554.94	76.84	0.14	6/11/2014
77	1	2010	L502500000012102	10	ED1416351RT	328.66	147.9	476.56	63.6	0.13	6/17/2014
78	1	2010	G205099000001201	900000031657800	ED1417025AT	323.72	123.01	446.73	53.27	0.12	6/19/2014
79	1	2010	G205099000001201	900000031657800	ED1417025AT	62.69	81.79	144.48	35.41	0.25	6/19/2014
80	1	2010	L106905000001900	900000031600425	MS1416232A	180.9	76.58	257.48	32.83	0.13	6/11/2014
81	1	2010	A350000003000100	900000031660783	MS1417132A	54.59	24.2	78.79	10.4	0.13	6/20/2014
82	1	2010	S045500000001100	900000031689847	ED1417890A	45.4	19.23	64.63	8.25	0.13	6/27/2014
83	1	2010	A180000056001506	900000031407055	ED14155107A	36.02	15.36	51.38	6.59	0.13	6/4/2014
84	1	2010	V0560000000008500	900000031668587	PH1417465A	16.96	7.41	24.37	3.18	0.13	6/23/2014
85	1	2010	F345000155000600	900000031406275	PH1415502A	11.31	5.4	16.71	2.33	0.14	6/4/2014
86	1	2010	C695002000000701	900000031703450	MS1418132A	10.95	4.52	15.47	1.94	0.13	6/30/2014
87	1	2010	L045000024000003	900000031642776	WS1416768A	8.95	4.23	13.18	1.82	0.14	6/16/2014
88	1	2010	T856500000002700	900000031413879	PH1415687A	7.28	3.23	10.51	1.39	0.13	6/5/2014
89	1	2010	N540099049000A03	900000031589836	PH1416102ML	0.37	0.21	0.58	0.09	0.16	6/10/2014
90	1	2010	H490000477000106	900000031660749	WS1417164A	0.24	0.13	0.37	0.06	0.16	6/20/2014
91	1	2010	M035000008002800	900000031698037	MS1418132A	0.16	0.08	0.24	0.04	0.17	6/30/2014
92	1	2010	E800000124000500	900000031708348	ED1418156MLB	0.09	0.05	0.14	0.02	0.14	6/30/2014
93	1	2010	H265000005003400	900000031640792	PH1416788A	0.04	0.02	0.06	0.01	0.17	6/16/2014
94	1	2009	B280000003000800	900000031690187	ED1417806CR	138.54	80.81	219.35	30.14	0.14	6/27/2014
95	1	2009	S170002033000105	900000031665938	ED1417411A	97.28	51.56	148.84	18.82	0.13	6/23/2014
96	1	2009	B255000000032601	900000031637887	MS1416432A	88.52	45.15	133.67	16.33	0.12	6/13/2014
97	1	2009	R355002000000100	900000031690715	ED1417838A	64.27	36.21	100.48	13.4	0.13	6/27/2014
98	1	2009	T525002018002200	900000031614594	MS1416232A	50.13	29.74	79.87	11.13	0.14	6/11/2014
99	1	2009	P806005000000100	15	ED1417151CRB	60.7	30.16	90.86	11.02	0.12	6/20/2014
100	1	2009	S460000001001600	900000031417898	ED1415684A	41.81	22.72	64.53	8.34	0.13	6/5/2014
101	1	2009	B280000003000800	11	ED1416259RTA	34.35	20.03	54.38	7.47	0.14	6/11/2014
102	1	2009	M355000152100700	900000031639001	ED1416448A	27.83	16.51	44.34	6.18	0.14	6/13/2014
103	1	2009	S2450000000001200	900000031605284	ED1416284A	16.17	8.9	25.07	3.28	0.13	6/11/2014
104	1	2009	P806005000000100	900000031707910	ED1418138ATB	13.77	6.93	20.7	2.5	0.12	6/30/2014
105	1	2009	S170002030000702	900000031650510	ED1416948A	11	5.54	16.54	2	0.12	6/18/2014
106	1	2009	A180000056001506	900000031407055	ED14155107A	1.61	0.88	2.49	0.32	0.13	6/4/2014
107	1	2009	B280000003000800	900000031688571	ED1417817RV	-34.35	-20.03	-54.38	-7.47	0.14	6/27/2014
108	1	2008	S170002033000105	900000031665938	ED1417411A	54.97	35.73	90.7	11.63	0.13	6/23/2014
109	1	2008	S2950000000048815	900000031419801	ED1415748A	64.01	36.92	100.93	11.43	0.11	6/6/2014
110	1	2008	T525000030000800	900000031705623	ED1418159BTB	38.79	27.54	66.33	9.25	0.14	6/30/2014
111	1	2008	J570000006000405	900000031417395	SJ1415658A	24.11	15.03	39.14	4.81	0.12	6/5/2014
112	1	2008	S053000000001800	900000031645795	ED1416848A	24.38	14.71	39.09	4.64	0.12	6/17/2014
113	1	2008	H265000010005600	900000031397752	PH1415402A	20.19	12.25	32.44	3.88	0.12	6/3/2014
114	1	2008	W310000001001200	900000031702835	14SJ18158A	15.33	9.56	24.89	3.06	0.12	6/30/2014
115	1	2008	F450000000001800	900000031636904	ED1416304ML	5.32	3.39	8.71	1.09	0.13	6/12/2014
116	1	2008	F065000000002500	900000031420861	MS1415732A	2.88	1.95	4.83	0.64	0.13	6/6/2014
117	1	2008	T266203000000900	900000031642484	ED1416784A	0.25	0.19	0.44	0.06	0.14	6/16/2014
118	1	2008	K280000000016000	900000031704578	ED1418159BTB	0.17	0.13	0.3	0.05	0.17	6/30/2014
119	1	2008	K280000000015900	900000031705008	ED1418159BTB	0.17	0.13	0.3	0.05	0.17	6/30/2014
120	1	2008	C153503000001800	900000031689824	WS1417864A	0.16	0.13	0.29	0.04	0.14	6/27/2014
121	1	2007	F065000000002500	900000031420861	MS1415732A	120.55	95.64	216.19	28.93	0.13	6/6/2014
122	1	2007	H265000015003500	900000031687531	ED1417711A	72.92	50.32	123.24	14.11	0.11	6/26/2014
123	1	2007	V300000001000500	900000031668257	ED14174107A	45.68	33.65	79.33	9.8	0.12	6/23/2014
124	1	2007	P640000026000400	900000031650567	ED1416974A	35.07	25.25	60.32	7.26	0.12	6/18/2014
125	1	2007	W010000051000317	900000031396880	MS1415447A	25.96	21.29	47.25	6.54	0.14	6/3/2014
126	1	2007	V433502000008800	900000031673561	ED1417590A	33.72	22.48	56.2	6.17	0.11	6/24/2014
127	1	2007	L045098024000000	900000031642776	WS1416768A	17.61	12.79	30.4	3.7	0.12	6/16/2014
128	1	2006	V300000001000500	900000031668257	ED14174107A	135.25	115.87	251.12	31.45	0.13	6/23/2014
129	1	2006	E400000010001300	900000031683904	ED1417718A	112.24	99.15	211.39	27.45	0.13	6/26/2014
130	1	2006	B280000003000800	11	ED1416259RTA	75.3	71.03	146.33	20.44	0.14	6/11/2014
131	1	2006	B280000003000800	900000031690187	ED1417806CR	75.3	71.03	146.33	20.44	0.14	6/27/2014
132	1	2006	C295005000001000	900000031422532	WS1415768A	67.87	62.22	130.09	17.61	0.14	6/6/2014

Exhibit A

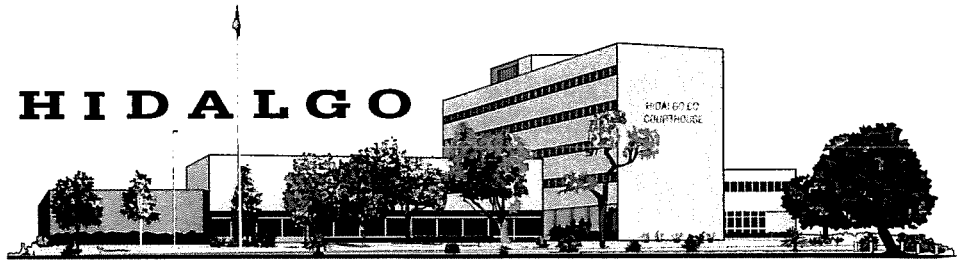
	Tax Unit	Year	Account No.	Validation No.	Deposit No.	Levy Paid	Penalty/Interest Paid	Subtotal Paid	Attorney Paid	Atty Fee Pct	Deposit Date
133	1	2006	H347500196000003	900000031700164	ED1418106A	81.4	61.06	142.46	15.02	0.11	6/30/2014
134	1	2006	L045000122000010	900000031686521	ED1417738A	65.85	55.09	120.94	14.72	0.12	6/26/2014
135	1	2006	C700000007002000	900000031666263	WS1417468A	47.55	41.19	88.74	11.26	0.13	6/23/2014
136	1	2006	E400000010001300	900000031692091	ED1417804AT	43.92	38.8	82.72	10.74	0.13	6/27/2014
137	1	2006	A414000000000200	900000031688890	MS1417832A	47.02	36.05	83.07	9.03	0.11	6/27/2014
138	1	2006	L136500000015000	900000031625648	WS1416326A	25.85	19.38	45.23	4.77	0.11	6/12/2014
139	1	2006	D435000000000501	900000031675724	MS1417547A	19.65	17.29	36.94	4.77	0.13	6/24/2014
140	1	2006	D435000000000501	900000031675731	MS1417547A	19.65	17.29	36.94	4.77	0.13	6/24/2014
141	1	2006	A414000000000200	900000031640757	MS1416785A	21.95	16.82	38.77	4.21	0.11	6/16/2014
142	1	2006	S447004000001500	900000031394248	ED1415411A	12.89	10.74	23.63	2.86	0.12	6/3/2014
143	1	2006	E720000016001200	900000031422587	WS1415768A	10.23	8.22	18.45	2.13	0.12	6/6/2014
144	1	2006	R168000000002900	900000031689222	MS1417832A	5.47	4.44	9.91	1.16	0.12	6/27/2014
145	1	2006	W010000051000317	900000031396880	MS1415447A	4.09	3.84	7.93	1.1	0.14	6/3/2014
146	1	2006	L605098000001900	900000031559810	MS1416132A	3.78	2.86	6.64	0.71	0.11	6/10/2014
147	1	2006	O310009000001300	4	ED1418152CCI	2.32	2.23	4.55	0.65	0.14	6/30/2014
148	1	2006	A414000000000200	900000031689252	MS1417832A	0.61	0.47	1.08	0.12	0.11	6/27/2014
149	1	2006	E334502000002500	900000031423161	MS1415732A	0.03	0.02	0.05	0.01	0.2	6/6/2014
150	1	2006	B280000003000800	900000031688571	ED1417817RV	-75.3	-71.03	-146.33	-20.44	0.14	6/27/2014
151	1	2005	M480000114001200	900000031420487	ED1415711A	271.18	281.12	552.3	75.25	0.14	6/6/2014
152	1	2005	V300000001000500	900000031668257	ED14174107A	103.88	101.46	205.34	26.02	0.13	6/23/2014
153	1	2005	C980000003001030	900000031653241	ED1417007A	83.43	79.25	162.68	19.89	0.12	6/19/2014
154	1	2005	L636003000006900	900000031641667	ED1416784A	72.82	64.56	137.38	15.29	0.11	6/16/2014
155	1	2005	G550000000001200	900000031397387	ED14154107A	58.7	54.59	113.29	13.47	0.12	6/3/2014
156	1	2005	D680000027000900	900000031697214	ED1418139A	21.74	22.1	43.84	5.84	0.13	6/30/2014
157	1	2005	C295005000001000	900000031422532	WS1415768A	7.71	7.99	15.7	2.14	0.14	6/6/2014
158	1	2005	R331000000007000	900000031659726	MS1417032A	5.46	5.17	10.63	1.3	0.12	6/19/2014
159	1	2005	R355000001002000	900000031665554	ED1417404ML	3.18	2.67	5.85	0.6	0.1	6/23/2014
160	1	2005	C730000021002800	900000031708474	ED1418156MLB	0.14	0.17	0.31	0.05	0.16	6/30/2014
161	1	2005	A180000045000303	900000031661121	ED1417117PE	-224.31	-180.94	-405.25	-45.76	0.11	6/20/2014
162	1	2004	M480000114001200	900000031420487	ED1415711A	234.45	271.18	505.63	69.28	0.14	6/6/2014
163	1	2004	N840000002001400	900000031696988	ED1418105A	222.04	205.02	427.06	42.3	0.1	6/30/2014
164	1	2004	R168000000002900	900000031689222	MS1417832A	145.84	153.14	298.98	36.1	0.12	6/27/2014
165	1	2004	S170002030000702	900000031650520	ED1416948A	117.21	129.31	246.52	31.82	0.13	6/18/2014
166	1	2004	G560000012002000	900000031637455	WS1416426A	40.77	45.79	86.56	11.43	0.13	6/13/2014
167	1	2004	V363000000001100	900000031716641	ED1418159BTB	34.08	33.85	67.93	7.57	0.11	6/30/2014
168	1	2004	E540000014002200	900000031638101	ED1416490A	26.69	26.15	52.84	5.77	0.11	6/13/2014
169	1	2004	N120003000001025	900000031422355	MS1415747A	19.37	22.47	41.84	5.75	0.14	6/6/2014
170	1	2004	D81000000002000	900000031421948	MS1415732A	26.36	24.25	50.61	4.98	0.1	6/6/2014
171	1	2004	G40000000002000	900000031559050	MS1416147A	21.35	19.22	40.57	3.84	0.09	6/10/2014
172	1	2004	G280000001000000	900000031674329	ED1417574B	11.01	10.67	21.68	2.33	0.11	6/24/2014
173	1	2004	A180000045000303	900000031661135	ED1417117PE	-209.95	-194.56	-404.51	-46.61	0.12	6/20/2014
174	1	2003	M625500000000500	900000031678661	MS1417647A	139.48	169.25	308.73	39.76	0.13	6/25/2014
175	1	2003	T790000002002900	900000031674377	WS1417568A	21.12	23.72	44.84	5.16	0.12	6/24/2014
176	1	2003	F225001004000501	900000031425576	ED1416004ML	1.79	1.84	3.63	0.36	0.1	6/9/2014
177	1	2002	N840000002001400	900000031696988	ED1418105A	181.53	211.18	392.71	41.12	0.1	6/30/2014
178	1	2002	G815000002002300	900000031717228	ED1418163MLB	110.46	122.62	233.08	22.37	0.1	6/30/2014
179	1	2002	C950000000000400	900000031690522	ED1417818A	76.1	81.42	157.52	14.04	0.09	6/27/2014
180	1	2002	S7350000004000600	900000031702505	WS1418168A	19.29	26.44	45.73	6.17	0.13	6/30/2014
181	1	2002	B505000015000600	900000031401975	ED1415411A	11.54	13.56	25.1	2.67	0.11	6/3/2014
182	1	2002	R021501000002800	900000031700754	ED1418104A	7.27	9.15	16.42	1.96	0.12	6/30/2014
183	1	2002	B505000015000600	900000031702866	ED1418181A	7.58	8.89	16.47	1.75	0.11	6/30/2014
184	1	2002	W230000052000300	900000031402998	WS1415526A	5.24	6.54	11.78	1.39	0.12	6/4/2014
185	1	2002	G815000002002300	900000031717251	ED1418163MLB	1.21	1.35	2.56	0.24	0.09	6/30/2014
186	1	2002	A180000045000303	900000031661150	ED1417117PE	-134.3	-156.69	-290.99	-34.65	0.12	6/20/2014
187	1	2001	N840000002001400	900000031696988	ED1418105A	143.64	184.33	327.97	35.12	0.11	6/30/2014
188	1	2001	C950000000000400	900000031690522	ED1417818A	72.26	85.99	158.25	14.63	0.09	6/27/2014
189	1	2001	S600000002002000	900000031686212	AL1417733A	17.08	19.64	36.72	3.15	0.09	6/26/2014
190	1	2001	W230000052000300	900000031402998	WS1415526A	4.22	5.76	9.98	1.19	0.12	6/4/2014
191	1	2001	G940000005002400	900000031424521	ED1416059AT	0.14	0.22	0.36	0.05	0.14	6/9/2014
192	1	2000	B190016000000600	900000031622014	ED1416307A	244.26	300.44	544.7	45.07	0.08	6/12/2014
193	1	2000	N840000002001400	900000031696988	ED1418105A	53.25	74.73	127.98	13.98	0.11	6/30/2014
194	1	2000	S510000001000400	900000031424706	PH1416087A	26.14	36.51	62.65	6.78	0.11	6/9/2014
195	1	2000	M6265000000004400	900000031708459	ED1418159BTB	23.65	30.04	53.69	4.79	0.09	6/30/2014
196	1	2000	V382000000014100	900000031424763	ED1416084A	15.77	20.68	36.45	3.48	0.1	6/9/2014
197	1	2000	L313503000002500	900000031700502	WS1418168A	6.57	9.43	16	1.82	0.11	6/30/2014
198	1	2000	L215500000000800	900000031682097	ED1417611A	5.66	7.8	13.46	1.42	0.11	6/25/2014

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
199	1	2000	S477000000011900	900000031697988	ED1418156A	2.75	4.19	6.94	0.87	0.13	6/30/2014
200	1	2000	A210000011001800	5	ED1415659RT	2.19	3.42	5.61	0.73	0.13	6/5/2014
201	1	1999	C950000000000400	900000031690522	ED1417818A	98.41	140.72	239.13	23.47	0.1	6/27/2014
202	1	1999	G230000001000900	900000031645082	ED1416807A	46.23	73.51	119.74	14.35	0.12	6/17/2014
203	1	1999	B190016000000600	900000031622014	ED1416307A	15.94	21.52	37.46	3.23	0.09	6/12/2014
204	1	1999	A210000011001800	5	ED1415659RT	7.53	12.7	20.23	2.67	0.13	6/5/2014
205	1	1999	T6850000000005800	900000031688639	ED1417807ATT	7.35	12.27	19.62	2.55	0.13	6/27/2014
206	1	1999	V382000000000100	20	ED1417159RTA	8.54	13.11	21.65	2.45	0.11	6/20/2014
207	1	1998	B190016000000600	900000031622014	ED1416307A	218.3	320.9	539.2	48.14	0.09	6/12/2014
208	1	1998	S4770000000006600	900000031407974	AL1415533A	27.26	47.43	74.69	9.32	0.12	6/4/2014
209	1	1998	M270002000001700	35	ED1416159RT	9.14	14.17	23.31	2.34	0.1	6/9/2014
210	1	1997	B190016000000600	900000031622014	ED1416307A	222.95	354.49	577.44	53.17	0.09	6/12/2014
211	1	1997	P62000000Y000001	900000031576065	PH1416102A	117.79	201.42	319.21	34.45	0.11	6/10/2014
212	1	1997	C950000000000400	900000031690522	ED1417818A	51.29	85.65	136.94	14.08	0.1	6/27/2014
213	1	1997	N120003000003200	900000031601627	MS1416232A	34.82	65.01	99.83	12.64	0.13	6/11/2014
214	1	1996	B190016000000600	900000031622014	ED1416307A	203.06	347.23	550.29	52.08	0.09	6/12/2014
215	1	1996	M3300000000004100	900000031661507	MS1417129A	56.3	100.78	157.08	16.47	0.1	6/20/2014
216	1	1996	M475000006000900	900000031410997	ED1415684A	8.33	14.93	23.26	2.44	0.1	6/5/2014
217	1	1996	S170003007001200	900000031431071	ED14160107A	3.6	6.58	10.18	1.12	0.11	6/9/2014
218	1	1995	B190016000000600	900000031622014	ED1416307A	151.99	278.14	430.13	41.72	0.1	6/12/2014
219	1	1995	P200000019001800	900000031688082	ED1417818A	24.44	54.91	79.35	11.29	0.14	6/27/2014
220	1	1995	M370000000000500	900000031696817	14SJ18158A	29.53	56.41	85.94	9.17	0.11	6/30/2014
221	1	1995	H045000084003100	900000031410311	AL1415633A	12.79	26.09	38.88	4.72	0.12	6/5/2014
222	1	1995	M3300000000004100	900000031661507	MS1417129A	14.67	28.03	42.7	4.56	0.11	6/20/2014
223	1	1994	M370000000000500	900000031696817	14SJ18158A	42.43	86.13	128.56	13.94	0.11	6/30/2014
224	1	1994	R080001000002313	26	ED1417751RT	16.17	32.17	48.34	5.02	0.1	6/26/2014
225	1	1993	W010000030000728	900000031648930	MS1416932A	4.36	9.77	14.13	1.69	0.12	6/18/2014
226	1	1993	M475000004002100	900000031672130	ED1417524RV	-3.99	-8.56	-12.55	-1.38	0.11	6/24/2014
227	12	1999	B190016000000600	900000031622014	ED1416307A	0.39	0.53	0.92	0.08	0.09	6/12/2014
228	12	1998	B190016000000600	900000031622014	ED1416307A	9.53	14.01	23.54	2.1	0.09	6/12/2014
229	12	1997	B190016000000600	900000031622014	ED1416307A	10.8	17.17	27.97	2.58	0.09	6/12/2014
230	12	1997	N120003000003200	900000031601627	MS1416232A	1.69	3.15	4.84	0.61	0.13	6/11/2014
231	12	1996	B190016000000600	900000031622014	ED1416307A	10.91	18.66	29.57	2.8	0.09	6/12/2014
232	12	1996	M3300000000004100	900000031661507	MS1417129A	6.77	12.12	18.89	1.98	0.1	6/20/2014
233	12	1995	B190016000000600	900000031622014	ED1416307A	8.52	15.59	24.11	2.34	0.1	6/12/2014
234	12	1995	M3300000000004100	900000031661507	MS1417129A	1.84	3.52	5.36	0.57	0.11	6/20/2014
235	12	1993	W010000030000728	900000031648930	MS1416932A	0.21	0.48	0.69	0.08	0.12	6/18/2014
236	17	1993	M475000004002100	900000031672130	ED1417524RV	-0.04	-0.11	-0.15	-0.02	0.13	6/24/2014

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

August 1, 2014

Honorable Ramon Garcia, County Judge
Honorable A.C. Cuellar Jr., Commissioner, Precinct No. 1
Honorable Hector "Tito" Palacios, Commissioner, Precinct No. 2
Honorable Jose M. Flores, Commissioner, Precinct No. 3
Honorable Joseph Palacios, Commissioner, Precinct No. 4
Honorable Eddie Guerra, Sheriff

Re: Audit of the Sheriff's Office
Audit No. 2014-34

Dear Judge, Commissioners, and Sheriff:

We have completed an audit of the Sheriff's Office pursuant to Local Government Code § 115.001 and our annual audit plan. The audit was prompted by the change in administration. In addition, we received allegations that Hidalgo County (County) assets were used for non-County business. The objectives of the audit were to evaluate:

1. The accuracy and completeness of the asset inventory listing;
2. The procedures in place for accounting and safeguarding weapons;
3. The procedures in place for accounting and safeguarding information technology assets;
4. The procedures in place for accounting and safeguarding fuel cards; and
5. The procedures in place for accounting for the use and maintenance of County vehicles.

BACKGROUND:

Pursuant to County Policy, the Sheriff's Office may utilize County assets (i.e., vehicles, weapons, computers, office equipment, etc.) only to carry out official County business. As of April 2, 2014, according to *alio*, the County's financial accounting system, the Sheriff's Office asset inventory listing consisted of 5,431 assets with a total acquisition cost of \$19,980,730.23.

The Sheriff, as an elected official, is inherently responsible for ensuring that County assets in the custody of the Sheriff's Office are properly accounted, safeguarded, and disposed. Some of these responsibilities include:

- Verifying the receipt of all assets purchased and/or assigned to the Sheriff's Office.
- Ensuring assets are properly tagged.
- Conducting periodic physical inventories of assets.
- Ensuring assets are only used for County purposes.
- Safeguarding assets in the Department's possession until disposal.
- Filing police reports and/or affidavits in the event an asset is lost/stolen, as applicable.
- Requiring that a formal request and formal approval from the Sheriff or his Designee is obtained when equipment is taken off County premises, including when taken off-site for repairs.

Employees of the Sheriff's Office are also inherently responsible for protecting County assets entrusted to them. This includes the proper care, maintenance, control, and reasonable safeguards to prevent loss, damage, or theft of such assets.

Generally Accepted Accounting Principles (GAAP)

Pursuant to generally accepted accounting principles (GAAP), adequate controls must be maintained over capital and minor assets. In addition, the GASB 34 Manual for Texas Cities and Counties states, "A

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JUDGE, 93RD D.C.

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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.

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

JESSE CONTRERAS
JUDGE, 449TH D.C.

government should maintain its capital asset records in its capital asset software module. This information should include asset identification numbers, equipment category codes, asset tag numbers, dates of acquisition, assigned departments, purchase costs and descriptions of each asset."

Asset Capitalization and Inventory Control Thresholds

Assets (i.e., vehicles, land, buildings, machinery, equipment, computer systems) with a useful life greater than one year and an acquisition cost of \$1,000 or more are capitalized and subject to inventory control pursuant to the Capital Asset Guide (the Guide) approved by Commissioners Court on October 23, 2001. Assets with an inventory cost of \$300.00 to \$999.99 are also subject to inventory control. The fair market value, instead of the acquisition cost, is used to capitalize and/or inventory donated and court-awarded assets.

Weapons

The Sheriff's Office obtains weapons (i.e., handguns, shotguns, etc.) by purchase, donation from other law enforcement agencies, or awards from courts.

Donated weapons are occasionally received from the Texas 1033 Military Surplus Property Program (1033 Program). The 1033 Program allows law enforcement agencies to receive excess property from the U.S. Department of Defense. The law enforcement agency's Chief Executive Official (Sheriff) is responsible for the property received under the 1033 Program. On May 27, 2008, April 26, 2011, and July 26, 2011, Commissioners Court approved the receipt of 220 military weapons on behalf of the Sheriff's Office.

The number and type of weapons issued to each Sheriff's Officer varies with position and status. The Sheriff's Office also maintains weapons unassigned to specific Sheriff Officers that are available for general use, training purposes, or to replace weapons that are in need of repair or declared surplus. As of April 9, 2014, there were 985 weapons under the control of the Sheriff's Office in accordance with the *alio* inventory listing, the Sheriff's weapon inventory listing, and actual weapon inventory count.

The Captain of Administration is responsible for purchasing weapons. According to the Sheriff's Office staff, the Quartermasters were responsible for the inventory of weapons prior to August 2013. The inventory responsibility for these weapons was subsequently transferred to the Training Academy's staff, with the exception of some general use shotguns which are stored at the Sheriff's Office and Detention Center's Sally Port. The Training Academy's staff is also responsible for storing, assigning, and disposing of weapons under their control.

Weapons safeguarded at the Training Academy, Sheriff's Office, and the Detention Center's Sally Port are maintained in locked rooms. Access to the Training Academy's locked room is limited to the Training Academy's Captain and two Range Masters. Access to the Sheriff's Office and Detention Center's Sally Port locked rooms is limited to Sergeants, Lieutenants, Captains, and Commanders.

A Range Master of the Training Academy maintains a weapon inventory listing by weapon make and model. The following is documented on the weapon listing: weapon's serial number, location (e.g., Training Academy) or employee's name and Sheriff's Officer number, issue date, return date, and returned by (name and Sheriff Officer's number of employee returning weapon).

The Training Academy's staff maintains a "Firearm Requisition Form" to document the issuance of weapons and a "Firearm Return Form" to document the return of weapons by employees. The following is documented on the forms: employee's name and Sheriff's Officer number, division, date of request, description of weapon, caliber, quantity issued/returned, signature of employee issued/returned the weapon, date of issue/return, Range Master's signature and date, and the Training Academy's Captain/Lieutenant signature and date.

Issuance of the general use shotguns maintained at the Sheriff's Office and the Detention Center's Sally Port are documented on a "Shotgun sign-out" log. The following is documented on the log maintained by the Sheriff's Office: date, serial number, name of employee issued/returned the shotgun, signature of the Supervisor issuing and/or receiving the shotgun. The following is documented on the Detention Center's Sally Port log: employee's name and Sheriff Officer's number, date and time of issue, shotgun serial number, number of rounds issued, signature of employee issuing the shotgun, serial number of shotgun signed back in, number of rounds signed back in, signature of the supervisor receiving the shotgun, and the time the shotgun was returned.

Pursuant to the Sheriff's Office policy, in the event that a weapon is lost, stolen, or damaged, employees are required to report the situation to their supervisor and file a report. In addition, the policy requires payment

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from employees for lost, stolen, or damaged weapons. If payment is made, the payment is documented by completing a "Remittance Form for Lost Items" and receipt of an official County receipt from the County Treasurer's Office. According to the Sheriff's Office staff, a written policy has not been developed that requires lost and stolen weapons be entered into the National Crime Information Center (NCIC), the Texas Crime Information Center (TCIC) database, or any other applicable database. However, lost and stolen weapons are generally entered into these databases. The NCIC and TCIC systems are generally regarded by law enforcement agencies as the primary method for tracking stolen firearms.

Information Technology Assets

As of April 2, 2014, according to *alio*, the Sheriff's Office asset inventory listing consisted of 1,345 information technology assets (i.e., desktop computers, laptops, servers, software) with a total acquisition cost of \$3,243,926.62.

The Captain of Administration is responsible for purchasing information technology assets and the Quartermasters are responsible for the receipt and tagging of these assets.

Fuel Cards

The Sheriff's Office maintains three types of fuel cards: Motor Pool (*Gasboy*), Voyager, and Citibank.

***Gasboy* Fuel Card**

The *Gasboy* fuel card is utilized to fuel vehicles at the Sheriff's Motor Pool and Sheriff's Weslaco Substation fuel pumps. In order to fuel a vehicle, employees must swipe the *Gasboy* fuel card and enter the vehicle's odometer reading and pump number. As of June 23, 2014, there were 1,148 activated *Gasboy* fuel cards.

The Hidalgo County Sheriff's Office has not implemented all guidelines and procedures prescribed by the "Fuel Credit Card Use Policy, Guidelines, and Procedures" for use with the *Gasboy* fuel card. With the exception of Patrol Officers, employees are not required to maintain a mileage log or any other standardized form to account for vehicle mileage and fuel usage. In addition, according to the Sheriff's Office staff, training regarding the proper use of fuel cards is given to the employee by the person issuing the card.

The Quartermasters are responsible for issuing fuel cards as requested by the Commanders, Captains, and the Sheriff; however, the requests are not formally documented. According to the Sheriff's Office staff, the fuel cards are activated by the Quartermasters by utilizing the *Gasboy* magnetic card encoder. During the activation process, the fuel card is encoded with a fuel card number, a numerical code that represents the Sheriff's Office division the employee/vehicle is assigned to, and the type of fuel the vehicle uses (i.e., regular unleaded or diesel). In addition, the fuel card is engraved with the last four digits of the fuel card number and vehicle unit number.

According to the Sheriff's Office staff, *Gasboy* fuel cards are assigned to specific vehicles and/or employees. Therefore, a specific vehicle may be fueled using both the *Gasboy* fuel card assigned to the specific vehicle and the *Gasboy* fuel card assigned to an employee. In addition, more than one fuel card can be assigned the same fuel card number. According to the Sheriff's Office staff, fuel cards may be assigned to an employee instead of a vehicle when a change in work assignment requires the employee to use multiple vehicles. In addition, fuel cards may be assigned to employees in order to prevent a work stoppage.

The Quartermasters maintain a "Gas Card log" of issued *Gasboy* fuel cards. The following is documented on the "Gas Card Log": last four digits of the fuel card number, name of the employee, Sheriff's Officer number or vehicle's unit number, date of issuance, last four digits of the vehicle's VIN number, initials of the employee, and the initials of the employee that issued the fuel card.

According to the Sheriff's Office staff, fuel cards no longer needed or lost must be deactivated by the Sheriff's Office IT staff. However, the fuel cards are not always deactivated; instead, they are destroyed.

The *Gasboy* fuel management system has capabilities for the generation of reports that may be utilized by management to monitor and analyze fuel usage. Some of the information the report includes are the fuel card number, date, time, and odometer reading. According to Sheriff's Office staff, reports were not generated.

During the periods of January 1, 2013 through December 31, 2013 and January 1, 2014 through June 30, 2014, purchases of fuel for the Motor Pool totaled \$1,773,411.58 and \$790,340.69, respectively.

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Voyager Fuel Credit Card

Voyager fuel credit cards are issued to employees to fuel at retail locations during emergency situations, according to the Sheriff's Office staff. As of July 18, 2014, there were 93 active *Voyager* fuel credit cards.

According to the Sheriff's Office staff, the Sheriff's Office has implemented the "Fuel Credit Card Use Policy, Guidelines, and Procedures" approved by Commissioners Court for use with the *Voyager* fuel credit card. A Sheriff's Office Accountant and a Detention Center's Accountant serve as the Card Managers. They are responsible for reconciling the monthly invoice to the fuel transaction receipts and maintaining on file the employees' acknowledgment forms for the receipt of a *Voyager* fuel credit card.

Total *Voyager* fuel credit card purchases were \$37,253.95 during the period of January 1, 2013 through December 31, 2013, and \$17,404.97 for the period of January 1, 2014 through June 30, 2014.

Citibank Credit Card

Citibank credit cards are issued to employees to make purchases when traveling outside of the County for official County business (i.e., hotel, fuel, parking fees, etc). As of July 18, 2014, there were 26 active *Citibank* credit cards.

According to the Sheriff's Office staff, the Sheriff's Office has implemented the "Commercial Account Use Policy, Guidelines, and Procedures" approved by Commissioners Court on March 17, 2009 for use with the *Citibank* credit card. A Sheriff's Office Accountant serves as the Card Manager. The Accountant maintains the *Citibank* credit cards for safekeeping while the cards are not in use. The Accountant also maintains a log to control the issuance of the *Citibank* credit cards. The following information is documented on the log: employee's name and initials, card number, date and time issued, date and time returned, and the Accountant's initials. In addition, the Accountant is responsible for the reconciliation of the monthly invoice to the credit card transaction receipts.

During the periods of January 1, 2013 through December 31, 2013 and January 1, 2014 through June 30, 2014, *Citibank* credit card purchases for fuel totaled \$9,653.43 and \$3,252.34, respectively.

Vehicles

Sections 9.32 (b) of the Hidalgo County Personnel Policy Manual and 5.06 (b) of the Civil Service Commission Rules, stipulate that employees allowed to take a County vehicle to their residence before and after working hours may only use the vehicle for official County business. As of April 2, 2014, the Sheriff's Office maintained 501 vehicles in inventory pursuant to the *alio* inventory listing, the Sheriff's vehicle inventory listing, and actual vehicle inventory count.

Vehicles were assigned to employees as requested by Commanders and the Sheriff. A good system of internal controls requires that policies and procedures be developed and implemented for the proper accounting and safeguarding of vehicles. The system should include a policy identifying the criteria to be utilized for assigning vehicles and determining when employees will be allowed to have a take-home vehicle. In addition, formal training regarding the proper use and maintenance of vehicles must be provided to employees.

According to the Sheriff's Office staff, the Sheriff's Office does not have written Motor Pool policies and procedures or a centralized fleet management system to keep track of the inventory of vehicles, vehicle usage, and the repair and maintenance of vehicles. Only the following is maintained:

- For vehicle inventory purposes, the Sheriff's Office Quartermasters maintain a listing that documents the unit number, name of employee, the vehicle's VIN number, license plate number, color, and the vehicle's make and model.
- For vehicle usage, according to the Sheriff's Office staff, only the Patrol Division officers are required to maintain vehicle mileage logs.

Vehicle Emblems

According to the Transportation Code, all vehicles with exempt license plates should have an emblem or an inscription with the name of the County followed by the title of the County department printed on each side of the vehicle except when the vehicles will be used to perform the official duty of a law enforcement agency.

Vehicle Commuting Tax

Pursuant to Federal Tax Regulation §1.61-21, if an employer provides an employee with a vehicle that is available for personal use, the value of the personal use must generally be included in the employee's income and wages. Exceptions include vehicles used by law enforcement if the vehicle is a clearly marked police

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vehicle and unmarked vehicles if the driver is a law enforcement officer and the vehicle use is officially authorized.

“Commuting Rule” Valuation

The Internal Revenue Service authorizes the use of the “Commuting Rule”, under certain circumstances, to determine the commuting value of a vehicle. The value of a vehicle provided to an employee for commuting use is calculated by multiplying each one-way commute (that is, from home to work or from work to home) by \$1.50. This amount must be included in the employee's wages or reimbursed by the employee. The following requirements must be met in order to use the “Commuting Rule:”

1. The County must own or lease the vehicle and provide it to one or more employees for business use.
2. For bona fide non-compensatory business reasons, the employee is required to commute in the vehicle.
3. The County establishes a written policy under which the employee is not allowed to use the vehicle for personal purposes, other than for commuting or minimal personal use (such as a stop for a personal errand on the way between a business delivery and the employee's home).
4. The vehicle is not used for personal purposes, other than commuting and minimal personal use.
5. If the vehicle is an automobile, the employee who uses it for commuting is not a control employee. A control employee for a government employer is either an elected official or one whose compensation is equal to or more than the compensation paid to a federal government employee holding a position at Executive Level V (\$147,200 for 2014).

The Hidalgo County Treasurer's Office currently uses the “Commuting Rule” to determine the taxable income to an employee. On a monthly basis, the Sheriff's Office must submit to the County Treasurer a “Daily Commuting Record” for each employee allowed to take a non-law enforcement vehicle home. The “Daily Commuting Record” details the employee's number, name, job title, department number, work dates, and number of commuting trips. The employee and department supervisor must certify to the accuracy of the report.

SCOPE AND METHODOLOGY:

The scope of our audit was limited to the *alio* asset inventory listing as of April 2, 2014, Sheriff's weapon inventory listing as of April 9, 2014, and the Sheriff's vehicle inventory listing as of April 2, 2014, judgmentally selected Voyager fuel transactions for the period of January 1, 2014 through May 24, 2014 and judgmentally selected Motor Pool fuel transactions from a *Gasboy* fuel management system report for the period of January 1, 2008 through June 23, 2014. Our review did not include an analysis of the Sheriff's Weslaco Substation fuel transaction report. In addition, due to scheduling issues, a complete physical count of the assets located at the McAllen communication tower was not conducted. Furthermore, our audit was not designed nor intended to be a detailed study of every relevant control system, procedure, or transaction. Accordingly, the opportunities for improvement presented in this report may not be all-inclusive of areas where improvement could be made.

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

In planning and performing our audit, we conducted interviews with Sheriff's Office staff and reviewed applicable statutes, regulations, agreements, policies, and procedures. The following procedures were performed:

- Selected all assets on the *alio* asset inventory listing and Sheriff's Office weapon and vehicle inventory listings for physical identification and to determine whether the assets were properly tagged.
- Compared the VIN/serial numbers on the assets physically located to those noted on the *alio* asset inventory listing and Sheriff's Office weapon and vehicle inventory listings to determine if the VIN/serial numbers agreed.
- Reviewed the procedures in place for ensuring that weapons were properly accounted and safeguarded (i.e., procedures for conducting periodic inventories; reconciling *alio* inventory listing to the inventory listing maintained by the Sheriff's Office and the inventory by actual count; assigning and documenting the return of weapons; reporting and documenting lost/stolen weapons; and inventorying donated weapons, etc.).

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- Reviewed the procedures in place for ensuring information technology assets are properly accounted and safeguarded (i.e., procedures for conducting periodic inventories; reconciling *alio* inventory listing to the inventory listing maintained by the Sheriff's Office and the inventory by actual count, etc.).
- Reviewed the procedures in place for accounting and safeguarding of fuel cards (i.e., authorization and issuance of fuel cards; retrieval and cancellation of fuel cards; vehicle usage and mileage logs; training regarding use of fuel cards; monitoring of fuel card usage; etc.).
- Reviewed the procedures in place for ensuring that County vehicles were accounted and safeguarded (i.e., procedures for conducting periodic inventories; reconciling *alio* inventory listing to the inventory listing maintained by the Sheriff's Office and the inventory by actual count; use of standardized forms to document the employee's authorization to take a vehicle home; training regarding the use of vehicles; determining the type of employees that will be assigned or allowed to drive a County vehicle; taxing for the personal use of County vehicles; tracking the inventory of vehicles; vehicle usage; repair and maintenance of vehicles; etc.).

During the course of our audit, we encountered difficulties that prevented us from completing the audit in an efficient and effective manner. For instance, documentation requested was not readily available. The information was finally provided after several requests were made and the requests were escalated to the Chief Deputy.

CONCLUSION:

Based on the results of our review, we have concluded that the Sheriff's Office asset inventory listing per *alio* was not accurate and complete. In addition, there were no formal policies and procedures in place for the accounting and safeguarding of weapons and information technology assets; maintenance and use of County vehicles; and accounting and safeguarding of fuel cards. The lack of internal controls over assets and fuel cards could create opportunities for misappropriation to occur without detection. Furthermore, it appears that County resources were not always utilized for the benefit of the County. More specifically, the following was noted:

1. Of the 5,431 assets on the *alio* inventory listing:

- 3,536 assets were physically located;
- 1,884 assets were not physically located; and
- 11 assets were not physically located; however, documentation was received indicating the assets were declared surplus, sold and/or lost/stolen. The assets remain on the *alio* inventory listing.

During our review, we physically located assets that we were not able to determine if the assets were included or should have been included on the *alio* inventory listing due to the lack of complete set of identifiers (i.e., asset tags, serial numbers, etc.) on both the *alio* inventory listing and the asset. In addition, we noted that inoperable assets (i.e., vehicles, chairs, desks, file cabinets, bullet proof vests, etc.) are maintained by the Sheriff's Office in an area behind the shooting range and in parked trailers. We were not able to inventory these items since we could not safely access them.

In addition, we physically located 592 assets that were not included on the Sheriff's *alio* asset inventory listing. The assets were included on the asset inventory listings of other County departments.

2. The Sheriff's Office internal controls over weapons were not effective due to lack of specific written policy and procedures for accounting and safeguarding of weapons. More specifically, we noted the following:

- Periodic inventory of weapons was not conducted to ensure the accuracy and completeness of the *alio* weapon inventory listing. In addition, the *alio* weapon inventory listing was not reconciled to the weapon inventory listing maintained by the Sheriff's Office.
 - There were a total of 985 weapons under the control of the Sheriff's Office (720 weapons recorded on *alio* and 257 weapons recorded on the Sheriff's weapon inventory listing and not on *alio*, and 8 weapons physically located that were not recorded on either *alio* or the Sheriff's weapon inventory listing). Of the 985 weapons, 5 were erroneously recorded as assets since the purchase of the weapons was cancelled and the weapons were never received by the County. In addition, 1 weapon was recorded twice in *alio*, in error. According to the staff of the Purchasing Department, the assets will be removed from the asset inventory listing. Of the remaining 979 weapons:
 - 932 weapons were physically identified and located;
 - 24 weapons were not physically identified and located;

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- 11 weapons were declared surplus. The weapons had not been removed from the weapon inventory listing maintained by the Sheriff's Office; however, the weapons had been removed from the Sheriff's *alio* inventory listing;
 - 12 weapons were lost/stolen according to the Sheriff's Office staff; however, the following was noted:
 - For 3 weapons, we received copies of incident reports and/or evidence that a reimbursement payment was made by the employee whose weapon was lost/stolen. The weapons remain on the *alio* asset inventory listing. One of the weapons was lost on May 1, 2006; however, reimbursement from the employee was received on July 18, 2014, as a result of our inquiry.
 - For 8 weapons, copies of incident reports were provided; however, we did not receive evidence that a reimbursement was received from the employee whose weapon was lost/stolen. The weapons remain on the *alio* asset inventory listing.
 - For 1 weapon, sufficient documentation was not provided to confirm that the weapon was lost/stolen.
 - The signature of the employee who was issued or returned a general use weapon was not always documented on the "Shotgun sign-out" log.
 - Lost/stolen and donated weapons (i.e., weapons received from the Texas Surplus 1033 Program) were not always promptly removed and/or added, as applicable, to the *alio* inventory system.
 - Sheriff's staff was not consistently required to:
 - Prepare a "Firearm Requisition Form" to document the issuance of weapons and a "Firearm Return Form" to document the return of weapons (e.g., forms were not provided for the 24 weapons noted above that could not be physically identified and located).
 - Prepare a report describing the situation that resulted in the weapon being lost/stolen.
 - Submit reimbursement for the lost/stolen weapon; and
 - Enter promptly the loss of the weapon into the National Crime Information Center (NCIC) database, or any other applicable crime information database. Of the 12 lost/stolen weapons:
 - For 7 weapons, we received copies of printouts from *Ableterm*, the Sheriff's Law Enforcement/Jail management information system, containing a confirmation number that the weapons were entered into the NCIC database. However, an actual confirmation page from the NCIC database was not provided; therefore, we were not able to confirm that the 7 weapons were actually entered into the NCIC database.
 - For 5 weapons, we did not receive any supporting documentation that the weapons were entered into the NCIC database.
3. The Sheriff's Office did not have adequate procedures in place to properly account and safeguard information technology assets. More specifically, we noted the following:
- Periodic inventory counts of information technology assets were not conducted.
 - A complete information technology asset listing was not maintained. A listing was started in June 2014; however, the listing is incomplete since it is a work-in-progress. In addition, the listing did not document the following: issue date and return date (if applicable), returned by (name and/or Sheriff's Officer number).
4. The Sheriff's Office did not have adequate procedures in place to properly account and safeguard *Gasboy* fuel cards. More specifically, we noted the following:
- Authorization and issuance of *Gasboy* fuel cards was not formally documented on a form. In addition, the issuance of *Gasboy* fuel cards was not consistently documented on the "Gas Card Log." Furthermore, the retrieval of the *Gasboy* fuel cards was not documented. When the *Gasboy* fuel cards are retrieved, they are destroyed or kept by the Quartermaster.
 - A fuel card was issued to a non-County employee to fuel a County vehicle assigned to the non-County employee. We did not find any evidence that Commissioners Court approved the use of the County vehicle assigned to the non-County employee. There were a total of 2,809 gallons fueled between the periods of February 27, 2009 to March 12, 2012 using the fuel card issued to the non-County employee. According to the Sheriff's Office staff, fuel cards were issued to non-County employees when requested by the Sheriff.

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- When a *Gasboy* fuel card was issued, the unit number and/or the last four digits of the VIN number were referenced to the fuel card on the “Gas Card Log”; however, this information was not consistently documented.
 - *Gasboy* fuel cards were not deactivated from the *Gasboy* fuel management system when no longer in use.
 - The *Gasboy* fuel management system has capabilities to generate transaction reports that could be utilized by management to monitor fuel usage; however, the reports were not generated. We generated a transaction report from the *Gasboy* fuel management system for the period of January 1, 2008 through June 23, 2014. A review of this report revealed that in several instances, a *Gasboy* fuel card was utilized several times during the day, in some instances minutes apart, to pump fuel that exceeded the vehicle’s fuel tank capacity.
 - Employees, with the exception of Patrol Officers, were not required to maintain a mileage log or any other standardized form to document vehicle mileage and fuel usage.
 - The *Gasboy* fuel management system requires that odometer readings are entered before fueling; however, the actual odometer readings were not consistently entered. Therefore, management cannot utilize the *Gasboy* fuel management system’s capabilities to properly monitor fuel usage.
 - According to Sheriff’s Office staff, employees were provided training regarding the proper use of fuel cards; however, the training was not documented.
 - According to Sheriff’s Office staff, employees were not prohibited from using their issued fuel card to fuel other vehicles.
 - Issuance of *Gasboy* fuel cards was not limited to vehicles and miscellaneous equipment (i.e., lawnmowers, weed eaters, ATVs, motorcycles, etc.). *Gasboy* fuel cards were also issued to employees in noncompliance with the County’s fuel card policy.
In addition, we noted that *Gasboy* fuel cards were not consistently retrieved when employees were no longer assigned a vehicle. Furthermore, we noted that in one occasion an employee was issued two *Gasboy* fuel cards with the same fuel card number.
 - Some employees were issued multiple fuel cards: *Gasboy*, Voyager, and Citibank. We noted that some of these employees did not utilize the Voyager fuel cards.
5. The Sheriff’s Office internal controls over the use and maintenance of County vehicles were not effective due to lack of specific written policy and procedures. More specifically, we noted the following:
- The Sheriff’s Office has a vehicle inventory listing; however, periodic inventory of vehicles was not conducted. In addition, a reconciliation of the *alio* vehicle inventory listing to the Sheriff’s Office vehicle inventory listing was not conducted.
 - We conducted an inventory of Sheriff’s Office vehicles and noted the following:
 - The total number of vehicles physically identified during the inventory count did not agree to the *alio* vehicle inventory listing and the Sheriff’s Office vehicle inventory listing.
 - There were a total of 501 vehicles assigned to the Sheriff’s Office (486 recorded on *alio*, 10 recorded on the Sheriff’s vehicle inventory listing and not on *alio*, and 5 vehicles physically located that were not recorded on *alio* or the Sheriff’s vehicle inventory listing). Of the 501:
 - 475 vehicles were physically located;
 - 1 vehicle was listed in *alio* under the Fire Marshal’s Office; however, the vehicle was physically located and in use by the Sheriff’s Office. Evidence that the vehicle was transferred to the Sheriff’s Office was not provided.
 - 25 vehicles were not located as follows:
 - For 15 vehicles, we obtained evidence that the vehicles were declared surplus; however, the vehicles had not been removed from the inventory listing.
 - For 10 vehicles, we did not receive documentation to determine the vehicle’s proper disposition.
 - Criteria to determine when an employee will be assigned a take-home vehicle were not in place. Take-home vehicles were assigned based on the Commander’s and Sheriff’s discretion. In addition, standardized forms were not utilized to document the supervisor’s approval to assign an employee a take-home vehicle and the employee’s understanding of the rules to be followed.
 - During our audit, we noted that employees were assigned and allowed to take home vehicles for purposes that did not appear to result in a benefit to the County.
 - Formal training regarding the proper use and maintenance of vehicles was not provided to employees.

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- The Sheriff's Office is required to submit to the County Treasurer's Office, for taxing purposes, a "Daily Commuting Record" form for non-law enforcement employees that have been assigned take-home vehicles; however, a "Daily Commuting Record" form was not submitted for all non-law enforcement employees that were assigned a take-home vehicle.
- The Sheriff's Office did not have a centralized fleet management system to keep track of the inventory of vehicles, vehicle usage, and the repair and maintenance of vehicles.
- During the audit, we noted, that there were no controls for safeguarding tools, tires, and repair and maintenance supplies maintained at the Motor Pool (mechanic shop). Inventories of these types of items were not maintained. In addition, periodic inventory counts were not conducted. For example, we noted that an area in the Motor Pool was used to store inoperable assets, along with repair and maintenance supplies and tools, which were not inventoried. Access to the rooms where these items were held was not limited to authorized personnel only.
- During the audit, we noted that the Sheriff's Office transferred a vehicle to the County Judge's Office; however, an emblem was not affixed to the vehicle as required by the Transportation Code. The vehicle should have been affixed with an emblem once the vehicle was no longer used to perform an official duty of the Sheriff's Office.

RECOMMENDATION:

1. Management should develop and implement specific policies and procedures for the proper accounting and safeguarding of all assets. The policies should be designed to facilitate and encourage accountability; monitoring of asset usage and costs; provide internal control; and serve as a management tool for decision making. More specifically, the formal policies and procedures should include the following:
 - Assign employees responsibility for protecting County property entrusted to them. This includes the proper care, maintenance, control, and reasonable safeguards to prevent loss, damage or theft of such assets.
 - Designate staff member(s) specific responsibility for the proper accounting, safeguarding, and disposition of assets. Responsibilities should include:
 - Verifying the receipt of all assets purchased, donated, court-awarded and/or transferred from other County departments.
 - Verifying that the Purchasing Department promptly sends asset tags.
 - Ensuring asset tags are promptly and properly affixed to assets.
 - Verifying asset descriptions on the asset listing and purchase orders accurately and clearly describe the asset by including the asset type, serial number, make, model, and year; if applicable.
 - Ensuring County assets are only used for official County business.
 - Ensuring County vehicles and heavy machinery have proper insurance coverage.
 - Maintaining and updating, as necessary, the internally generated asset listings.
 - Conducting periodic physical inventories of assets.
 - Reconciling assets on hand with the internal asset listings and the *alio* inventory listing at least once a year and provide the results to the Purchasing Department.
 - Filing police reports and/or affidavits in the event an item is lost/stolen, as applicable, and notifying the Purchasing Department.
 - Verifying that the Commissioners Court approves the removal of lost and stolen assets from the asset inventory listing at least once a year.
 - Preparing asset transfer forms when transferring assets to and from other departments and declaring assets surplus. Assets should not be transferred unless the Purchasing Department has received the transfer form.
 - Maintaining a log to document the removal, return, and purpose of the use of County equipment.
 - Maintaining a comprehensive asset inventory list that at a minimum includes the asset tag number, asset VIN/serial number, asset description, name of employee assigned the asset, and asset's current location and/or name of employee entrusted with the asset.
 - Require the designated staff members responsible for fixed assets to attend training on asset tracking and record keeping requirements.
 - Establish records retention requirements for standardized forms.

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In addition, we recommend that management coordinate with the Purchasing Department and take corrective action to ensure the *alio* asset inventory listing is updated. More specifically, corrective action should include:

- Determine if the 1,884 assets that we could not physically locate should be removed from the listing if they are no longer under the control of the Sheriff's Office. If it is determined that some of these assets were lost or stolen, police reports and/or affidavits, as applicable, should be obtained and provided as supporting documentation when requesting approval from Commissioners Court for removal of the assets from the *alio* asset inventory listing.
 - Remove any assets listed on the *alio* asset inventory listing that have been declared surplus.
 - Conduct research to determine if the assets physically located during our audit without an asset tag or serial number should be recorded on the *alio* asset inventory listing. In addition, ensure all assets are affixed with an asset tag.
 - Ensure that the *alio* asset inventory listing contains serial numbers for all assets, when applicable.
 - Coordinate with the Purchasing Department to determine if all inoperable assets should be salvaged and/or auctioned.
 - Prepare "Asset Transfer Forms" for the 592 assets transferred to the Sheriff's Office and currently listed on the asset inventory listings of other County Departments.
2. Management should also develop and implement specific policies and procedures for the proper accounting and safeguarding of weapons. These policies should include procedures for the assignment of weapons and the reporting of lost/stolen weapons. More specifically, the policies should include procedures to ensure the following:
- Periodic inventory of weapons is conducted to ensure that the *alio* weapon inventory listing agrees to the Sheriff's Office weapon inventory listing and weapons on hand. The inventory count should be documented and maintained on file to identify when inventory procedures were completed.
 - The "Shotgun sign-out" log is modified to document the name of the officer that was issued and returned the general use weapon. In addition, ensure that the log is properly completed with all the required information.
 - Purchased, court awarded and/or donated weapons are promptly added to the *alio* asset inventory listing. In addition, supporting documentation for court awarded and/or donated weapons should be promptly provided to the Purchasing Department.
 - "Firearm Requisition Forms" and "Firearm Return Forms" are consistently prepared to document the issuance and return of weapons, as applicable.
 - Employees prepare a written affidavit documenting the circumstances that resulted in the weapon being lost/stolen.
 - All employees are required to provide reimbursement for lost/stolen weapons.
 - Police reports, affidavits, receipts, and other documentation supporting the reimbursement of the lost/stolen weapon are provided to the Purchasing Department and the Range Masters for removal of the weapon from *alio* and the Sheriff's weapon inventory listing, as applicable.
 - The name of the Sheriff's Office Division responsible for investigating and reporting on lost/stolen weapons is documented (i.e., Internal Affairs). In addition, the name of the person responsible for adjudicating the results of the investigation and determining any disciplinary action should be documented.
 - The name of the person responsible for entering lost, stolen, or missing weapons into the NCIC database, or any other applicable database should be documented. The written confirmation from the database should be maintained on file.

Management should ensure that the 24 weapons not physically identified are located. In the event the weapons cannot be located, the Sheriff's Office should initiate the necessary procedures to remove them from the inventory listing. Management should ensure that employees, whose weapon was lost/stolen, prepare a report describing the situation that resulted in the loss of the weapon. In addition, employees should make payment for lost/stolen weapons for which reimbursement has not been made. Evidence of payment should be submitted to Commissioners Court and the Purchasing Department for removal of the weapons from the asset inventory listing. Furthermore, lost/stolen weapons should be entered into the NCIC database, TCIC

HIDALGO COUNTY DISTRICT JUDGES

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JUDGE, 449th D.C.

database, or any other applicable database, and obtain written confirmation. The written confirmation from the database should be maintained on file.

3. Management should develop and implement specific policies and procedures to properly account and safeguard information technology assets. More specifically, the policies should include procedures to ensure the following:
 - A periodic inventory count of information technology assets is conducted. The inventory count should be documented and maintained on file to identify when inventory procedures were completed.
 - A complete information technology asset listing is maintained. At a minimum, the listing should document the asset's make and model, tag number, serial number, PC name, asset's location, office number, name of employee assigned the asset, issue date and return date, name and/or Sheriff's Officer number of employee returning asset), and the signature of the employee that issued and received the asset.
4. Management should implement formal procedures to properly account and safeguard *Gasboy* fuel cards. More specifically, the procedures should include the following:
 - A standardized form is developed to consistently document the authorization and issuance of *Gasboy* fuel cards. The form should require the employee's name, date issued, fuel card number, unit number, VIN number, date returned, signature of the supervisor that authorized the issuance of the fuel card, the signature of the employee acknowledging the receipt of the fuel card and the Sheriff's Office policy for the use of the fuel card, the signature of the employee when returning the fuel card and the deactivation date.
 - Use of fuel cards is limited to authorized County employees for official County business.
 - Last four digits of the VIN number is entered when encoding a fuel card.
 - *Gasboy* fuel cards are promptly deactivated when no longer needed.
 - Transaction reports are generated on a periodic basis from the *Gasboy* fuel management system to monitor fuel usage. The analysis should be documented and maintained on file.
 - Fuel and mileage logs are maintained for all vehicles. The logs should include: printed name and signature of employee driving vehicle, date and time of use, starting odometer reading, ending odometer reading, number of gallons fueled, fuel card number used to fuel, and purpose of the trip. These mileage logs are analyzed by management to monitor fuel usage.
 - Employees are required to enter actual odometer readings when fueling.
 - Training regarding the proper use of fuel cards is provided to employees. The training should be documented.
 - Employees are prohibited from using their issued fuel card to fuel other vehicles.
 - Issuance of *Gasboy* fuel cards is limited to vehicles and miscellaneous equipment (i.e., lawnmowers, weed eaters, ATVs, motorcycles, etc.).

Management should conduct an analysis on the use of the Voyager fuel credit cards to determine if there is a need for the assignment of the fuel cards and retrieve from employees the fuel cards that are no longer needed. In addition, management should consider replacing or updating the *Gasboy* fuel management system utilized at the Sheriff's Office Motor Pool.

5. Management should implement policies and procedures that will provide specific guidelines for the management and use of vehicles. At a minimum, the policies should include procedures for the assignment of vehicles, personal use of vehicles by staff and guidelines for drivers that detail the allowable use of vehicles. More specifically, the procedures should include the following:
 - Periodic inventory of vehicles is conducted to ensure that the *alio* asset inventory listing agrees to the Sheriff's Office vehicle inventory listing and the vehicles on hand. The inventory count should be documented and maintained on file to identify when inventory procedures were completed.
 - Vehicles are added to the *alio* asset inventory listing when purchased and awarded. Supporting documentation for vehicles awarded to the Sheriff's Office is immediately provided to the Purchasing Department in order to receive an asset tag for the awarded vehicle.
 - Criteria are developed to determine when employees are allowed to take vehicles home. In addition, the assignment of a take-home vehicle should be documented on a standardized form. At a minimum, the form should record the employee's name, Sheriff Officer number, date the vehicle was assigned, date

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the vehicle was returned, the vehicles VIN number, unit number, make and model, odometer reading, vehicles condition, whether the employee is a civilian or law enforcement, the reason employee is allowed to take a county vehicle home, whether the employee will be taxed for the personal use of a County vehicle, signature of the employee acknowledging the understanding of the rules, and the signature of the supervisor that authorized the employee to take the vehicle home.

- Training is provided to employees regarding the proper use of the County vehicle. The training should be formally documented.
- Daily commuting records are submitted to the County Treasurer for non-law enforcement employees allowed to take County vehicles home.
- A centralized fleet management system is utilized to keep track of the inventory of vehicles, vehicle usage, and the repair and maintenance of vehicles. At a minimum, vehicle maintenance and repairs logs are maintained to document the maintenance and repairs on each vehicle. The log should record the VIN number, the date the vehicle was last maintained or repaired, the type of service the vehicle requires, the name of the mechanic performing the service, and the date the vehicle was returned to the assigned employee.
- An inventory of tools, tires, and repair and maintenance supplies is maintained. Periodic inventories of these items is conducted and documented. In addition, these items are maintained in a secure place and access is limited to authorized personnel only.
- Notice is provided to County departments receiving vehicles from the Sheriff's Office with exempt license plates that these vehicles are required to be affixed with an emblem, pursuant to the Transportation Code.

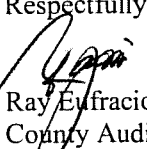
The County should discontinue allowing employees to take vehicles home until Commissioners Court develops policies and procedures for take-home vehicles. The policies and procedures should include the following:

- Criteria to determine which employees should be allowed to take a vehicle home. The criteria should ensure that the assignment of take-home vehicles will result in a benefit to the County.
- Departments should request approval from Commissioners Court for individual employees that will be allowed to take a vehicle home. Departments should be required to document compliance with the criteria.
- Departments should submit monthly to the County Treasurer a "Daily Commuting Record" for each employee allowed to take a vehicle home, pursuant to IRS Regulations.
- Employees should be required to sign a form acknowledging that taking a vehicle home may result in taxable income to the employee and their agreement to comply with County policies related to the use and care of the vehicle.

A review should be conducted by an independent law enforcement agency to determine if any County resources were used for non-County business.

If you should have any questions, please call me at 318-2511 ext. 4604.

Respectfully,


Ray Eufrazio, CPA
County Auditor

cc: The Honorable Rene Guerra, Hidalgo County Criminal District Attorney
Ms. Martha Salazar, Hidalgo County Purchasing Agent

HIDALGO COUNTY DISTRICT JUDGES

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COUNTY HIDALGO

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



EDINBURG, TEXAS 78539

July 30, 2014

The Honorable Sheriff Eddie Guerra
Hidalgo County Sheriff
711 El Cibolo Rd.
Edinburg, Texas 78540

Re: Review of Sheriff's "D" Fund Balance Sheets
For the Months of January 2014 through April 2014

Dear Sheriff Guerra:

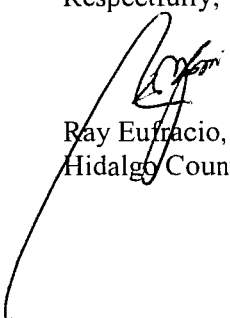
We conducted a limited scope review of the statement of net assets (balance sheet) of the Discharge "D" account for the months of January 2014 through April 2014 pursuant to Local Government Code §115.001. The objective of the review was to obtain limited assurance whether any material modifications needed to be made to the balance sheets.

Management is responsible for the preparation of the financial statements and for designing, implementing, and maintaining internal control relevant to the preparation of the financial statements. Our responsibility is to perform procedures to obtain limited assurance that there are no material modifications that need to be made to the financial statements.

Based on our review, we are not aware of any material modifications that should be made to the statement of net assets and applicable supporting documentation.

If you have any questions, please contact Letty Chavez, Compliance Audit Supervisor, at 318-2511, ext 4651, Arcy B. Duran, CPA, Director of Audit, at ext. 4645, or me at ext. 4604.

Respectfully,


Ray Eufrazio, CPA
Hidalgo County Auditor

HIDALGO COUNTY DISTRICT JUDGES

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EDINBURG, TEXAS 78539

August 18, 2014

The Honorable Sheriff Eddie Guerra
Hidalgo County Sheriff
711 El Cibolo Rd.
Edinburg, Texas 78540

Re: Review of Sheriff's "D" Fund Balance Sheets
For the months of May 2014 and June 2014

Dear Sheriff Guerra:

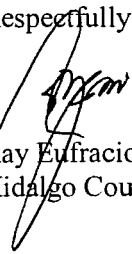
We conducted a limited scope review of the statement of net assets (balance sheet) of the Discharge "D" account for the months of May 2014 and June 2014 pursuant to Local Government Code §115.001. The objective of the review was to obtain limited assurance whether any material modifications needed to be made to the balance sheets.

Management is responsible for the preparation of the financial statements and for designing, implementing, and maintaining internal control relevant to the preparation of the financial statements. Our responsibility is to perform procedures to obtain limited assurance that there are no material modifications that need to be made to the financial statements.

Based on our review, we are not aware of any material modifications that should be made to the statement of net assets and applicable supporting documentation.

If you have any questions, please contact Letty Chavez, Compliance Audit Supervisor, at 318-2511, ext. 4651, Arcy B. Duran, CPA, Director of Audit, at ext. 4645, or me at ext. 4604.

Respectfully,


Ray Eufrazio, CPA
Hidalgo County Auditor

HIDALGO COUNTY DISTRICT JUDGES

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COUNTY *of* HIDALGO

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EDINBURG, TEXAS 78539

July 29, 2014

Honorable Sheriff Eddie Guerra
Hidalgo County Sheriff
711 El Cibolo Rd.
Edinburg, Texas 78540

Re: Review of *Monthly Fees Report* and Supporting Documentation
For the months of February 2014 through June 2014

Dear Sheriff Guerra:

We have conducted a limited scope review of the *Monthly Fees Report* and supporting documentation for the months of February 2014 through June 2014 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 Reports* for the months of February 2014 through June 2014. 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 fee schedules. The following procedures were also performed:

- Reviewed the submittal dates of the *Monthly Fees Reports* and applicable supporting documentation to the County Auditor's Office to determine if the reports and applicable supporting documentation were received within five days after the last day of the month pursuant to Local Government Code §114.001(b).
- Verified the signature on the *Monthly Fees Reports* to ensure that the reports were signed by an authorized signatory as documented on the "Authorized Signatories Form."
- Verified the mathematical accuracy of the *Monthly Fees Reports* by footing and cross-footing the reports.
- Reviewed receipts issued to determine if fees were allocated and reported in the proper amounts and verified whether any adjustments were made.
- Verified that procedures for voided receipts were properly followed.
- Verified that collections per the *Monthly Fees Reports* agreed to: 1.) total receipts issued, 2.) total deposits made with the County Treasurer, and 3.) total deposits posted to *alio*'s various general ledger accounts.
- Reviewed direct deposits noted on the bank statements to ensure the direct deposits were timely remitted to the County Treasurer's Office.

HIDALGO COUNTY DISTRICT JUDGES

JAIME E. TIJERINA JUDGE, 32 ND D.C.	RODOLFO DELGADO JUDGE, 33 RD D.C.	J. R. "BOBBY" FLORES JUDGE, 139 TH D.C.	ROSE GUERRA REYNA JUDGE, 206 TH D.C.	JUAN R. PARTIDA JUDGE, 275 TH D.C.	MARIO E. RAMIREZ, JR. JUDGE, 332 ND D.C.	NOE GONZALEZ JUDGE, 378 TH D.C. OVERSEER	LETICIA LOPEZ JUDGE, 389 TH D.C.	AIDA SALINAS FLORES JUDGE, 398 TH D.C.	ISRAEL RAMON, JR. JUDGE, 430 TH D.C.	JESSE CONTRERAS JUDGE, 449 TH D.C.
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- Verified the sequence of receipts per the *Monthly Fees Reports* agreed to the receipts issued. In addition, verified that receipts followed sequential order.
- Reviewed the *Weekly Remittance Reports* and County Treasurer receipts to determine whether fees collected were properly accounted and deposited with the County Treasurer's Office on a weekly basis.
- Reviewed receipts and the *Monthly Fees Reports*, among other supporting documentation, to verify proper completion of the monthly report.
- Reviewed the *Hidalgo County Sheriff's Department Bail Bond Fee Refund Application Forms* to determine if the refund was in compliance with Government Code § 41.258 (f).

Conclusion:

Total collections for the months of February 2014, March 2014, April 2014, May 2014, and June 2014 were \$80,013.18; \$103,259.40; \$168,644.17; \$297,223.14; and \$128,842.39, respectively. Based on the results of our review, we have concluded that fees were generally properly accounted and reported; however, the system of internal controls for the accounting and reporting of fees requires improvement as noted in the following observation.

Observation No. 1:

We noted during our review that procedures for voiding receipts were not properly followed. For example, some receipts lacked the supervisor's signature of approval or an explanation for the void. In addition, in one instance, the same person that issued a receipt approved the voiding of the same receipt. According to staff, there are many Detention Officers responsible for collecting fees. The Detention Officers are reminded of the procedures they need to follow when issuing and voiding receipts; however, employees at the Detention Center are frequently changing.

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

Formal procedures have not been developed and implemented to ensure receipts are properly voided. This may result in the loss or misuse of County funds.

Recommendation:

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

Please provide written a management response to the observation noted above by August 15, 2014.

If you should have any questions or would like to schedule a meeting to discuss the above noted observation, please do not hesitate to contact Letty Chavez, Compliance Audit Supervisor, at 318-2511 ext. 4651, Arcy B. Duran, CPA, Director of Audit, at ext. 4645, or me at ext. 4604.

Respectfully,


Ray Eufacio, CPA
County Auditor

cc: Valde Guerra, Commissioners Court Executive Officer

HIDALGO COUNTY DISTRICT JUDGES

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EDINBURG, TEXAS 78539

July 30, 2014

The Honorable Eddie Guerra
Hidalgo County Sheriff
711 El Cibolo Rd.
Edinburg, Texas 78540

Re: Review of Sheriff's Fee Balance Sheet As of January 31, 2014; February 28, 2014;
March 31, 2014; April 30, 2014; May 31, 2014; and June 30, 2014

Dear Sheriff Guerra:

We conducted a limited scope review of the statement of net assets (balance sheets) of the Fee Trust Account as of January 31, 2014; February 28, 2014; March 31, 2014; April 30, 2014; May 31, 2014; and June 30, 2014 pursuant to Local Government Code §112.006 (b), §115.001, §115.002 (b), and §115.901. The objective of the review was to obtain limited assurance whether any material modifications needed to be made to the balance sheets.

Management is responsible for the preparation of the financial statements and for designing, implementing, and maintaining internal control relevant to the preparation of the financial statements. Our responsibility is to perform procedures to obtain limited assurance that there are no material modifications that need to be made to the financial statements.

Based on our review, we are not aware of any material modifications that should be made to the statement of net assets and applicable supporting documentation. However, we noted that the system of internal controls for the collection of accounts receivable requires improvement as noted below:

Due from Federal Government – Boarding of Prisoners

The Due from Federal Government balance as of June 30, 2014 was \$27,791.56 and consisted of the following:

- “Due from Army” totaling \$1,664.00 and consisting of billings for the months of April 2011 (\$468.00), September, 2011 (\$260.00), November 2011 (\$520.00), May 2013 (\$156.00), and August 2013 (\$260.00).
- “Due from Border Patrol” totaling \$286.81 and consisting of billings for the months of June 2002 (\$64.00), August 2003 (\$159.15), and January 2004 (\$63.66).
- “Due from Bureau of Prisons” totaling \$23,752.63 and consisting of billings for the months of September 2004 (\$3,056.63) and June 2014 (\$20,696.00).
- “Due from DHS/ICE” totaling \$732.09 and consisting of billings for the months of August 2007 (\$381.96), May 2008 (\$31.83), and September 2008 (\$318.30).
- “Due from ICE” totaling \$127.32 and consisting of billing for the month of February 2005.
- “Due from INS” totaling \$91.96 and consisting of billings for the months of May 2003 (\$95.49) and June 2003 (\$.90). In addition, the balance included overpayments of \$1.43 and \$3.00 for the months of June 2002 and July 2002, respectively, that have not been transferred to the County Treasurer’s Office. The overpayments may have related to interest paid on late payments by the Federal Government to the Sheriff’s Office.
- “Due from US Marshalls” totaling \$1,136.75 and consisted of the billing for the month of June 2014 (\$1,144.00) and an overpayment of \$7.25 received for the month of May 2005 that has not been transferred

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to the County Treasurer's Office. The \$7.25 overpayment may represent interest on a late payment received from the Federal Government.

According to staff, research is being conducted to determine the reason the billings have not been paid. In addition, payment is being sought from the Federal Government.

We recommend that management research the pending accounts receivable balances and seek payment from the Federal Government by September 30, 2014. In addition, the overpayments totaling \$11.68 attributed to interest should be submitted to the County Treasurer's Office.

Due from Local Government

As of June 30, 2014, the "Due from City of La Villa" accounts receivable account had a balance of \$16,881.11. The City of La Villa owes Hidalgo County for the housing of prisoners since at least prior to 1995. According to staff, billings statements are no longer sent to the City of La Villa. In addition, Hidalgo County pays the City of La Villa for fire calls outside the incorporated area of the City.

Legal Counsel has sent a letter to the City of La Villa requesting payment. If collection efforts are unsuccessful, management should seek legal counsel's opinion and Commissioners Court approval to take credit against the fire call payments made to the City of La Villa until the \$16,881.11 is paid in full.

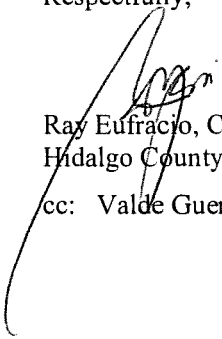
Due to Others - Voided Checks

As of June 30, 2014, the "Due to Others - Voided Checks" had a balance of \$19.24. The balance included 7 void checks with original issue date of July 26, 2011 through December 12, 2013. Pursuant to Texas Property Code Chapter 76, a check may be presumed abandoned on the latest of the third anniversary of the date (1) the check was payable; (2) the issuer or payor of the check last received documented communication from the payee of the check; or (3) the check was issued if, according to the knowledge and records of the issuer or payor of the check, during that period, a claim to the check has not been asserted or an act of ownership by the payee has not been exercised.

We recommend that a notice be mailed to the last known address of the payee for the 7 voided checks stating that: (1) the Sheriff's Office is holding the funds; and (2) the Sheriff's Office may be required to deliver the funds to the County Treasurer on or before July 1 if the funds are not claimed. Any funds not claimed should be escheated to the County Treasurer within the time required by statute.

If you have any questions, please contact Arcy B. Duran, CPA, Director of Audit, at 318-2511 ext. 4645, or me at ext. 4604.

Respectfully,



Ray Eufracio, CPA
Hidalgo County Auditor

cc: Valde Guerra, Commissioners Court Executive Officer

HIDALGO COUNTY DISTRICT JUDGES

JAIME E. TIJERINA
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

August 18, 2014

The Honorable Hector "Tito" Palacios, Commissioner
Hidalgo County Precinct No. 2
300 W. Hall Acres Suite G
Pharr, Texas 78577

Ref: Cash Count
Report No. 2014-42

Dear Commissioner Palacios:

We conducted a surprise cash count of the cash held at the Precinct 2 Swimming Pool on July 24, 2014, as required by Local Government Code §115.0035. The objective of the cash count was to determine whether total cash on hand reconciled to the total receipts issued for the day up to the time of the cash count and the approved change fund.

Scope:

The scope of our review was limited to a count of the cash on hand as of the time of the cash count. Our review was not designed nor intended to be a detailed study of every relevant control system, procedure, or transaction. Accordingly, the opportunities for improvement presented in this report may not be all-inclusive of areas where improvements could be made.

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

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

Conclusion:

At the time of the cash count, receipts had not been issued and collections had not been made. Based on the results of our review, we concluded that total cash on hand reconciled to the approved change fund of \$10.00. However, we noted that the system of internal controls for the collection and safeguarding of cash requires improvement as noted in the following observations.

Observation No. 1:

A separate locked cash drawer was not maintained by each Pool Attendant responsible for handling collections. In addition, we were informed that if a shift change is necessary and collections are transferred from one employee to another, the collections are counted in the presence of both parties; however, a receipt signed by the employee who accepted custody is not prepared. According to staff, they were not aware that separate locked cash drawers needed to be assigned to each employee responsible for handling collections and that a receipt signed by the employees who accepts custody of the collections during a shift change needs to be prepared; however, these procedures will be implemented next year.

HIDALGO COUNTY DISTRICT JUDGES

JAIME E. TIJERINA
JUDGE, 52ND D.C.

RODOLFO DELGADO
JUDGE, 83RD D.C.

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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.

IDA SALINAS FLORES
JUDGE, 398TH D.C.

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

JESSE CONTRERAS
JUDGE, 449TH D.C.

The "Cash Handling Guidelines and Procedures" prescribed by the County Auditor's Office set the minimum requirements necessary for ensuring adequate internal controls and the safeguarding of public funds. Departments must train all employees responsible for handling cash regarding proper cash handling procedures. Pursuant to the "Cash Handling Guidelines and Procedures", separate locked cash drawers must be assigned to each employee responsible for handling collections. Only one cashier should be allowed access to a specific cash drawer during a single shift. Furthermore, when cash is transferred from one person to another, it should be counted in the presence of both parties. The amount should be recorded on a receipt, and the receipt should be signed by the employee accepting custody. This is necessary for the purposes of establishing responsibility relating to a shortage.

Failure to utilize separate locked cash drawers and to prepare a receipt signed by the employee who accepts custody of collections during a shift change increases the risk of loss or misuse of County funds.

Recommendation:

Management should ensure that all employees responsible for handling cash are trained regarding the proper handling of cash. As part of this training, management should ensure that each employee responsible for collecting cash is assigned a separate locked cash drawer. Only one cashier should be allowed access to a specific drawer during a single shift. Furthermore, when cash is transferred from one person to another, it should be counted in the presence of both parties. The amount should be recorded on a receipt, and the receipt should be signed by the employee accepting custody.

Observation 2:

Although security cameras are in place, they are not installed where cash collections are received and safeguarded. In addition, the recording system for the other security cameras is broken and not recording. According to staff, they will request quotes to determine if the necessary funding is in place to purchase the security cameras. In addition, they will repair the recording system for the other security cameras before the swimming pool opens next year.

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

Failure to utilize security cameras where cash collections are received and safeguarded increases the risk of loss or misuse of County funds.

Recommendation:

Management should purchase security cameras to install in areas where cash collections are received and safeguarded and repair the current recording system for the other security cameras.

Observation No. 3:

Cashiers are not prohibited from receipting payments from relatives or personal friends. According to staff, they were not aware that employees were not allowed to receive payments from relatives or personal friends.

The "Cash Handling Guidelines and Procedures" prescribed by the County Auditor's Office set the minimum requirements necessary for ensuring adequate internal controls and the safeguarding of public funds. Departments must train all employees responsible for handling cash regarding proper cash handling procedures. Pursuant to the "Cash Handling Guidelines and Procedures", cashiers must not receipt payments from their relatives or personal friends. Cashiers must notify their supervisors so that the supervisor may assign the receipting of the payment to another cashier.

Failure to ensure that cashiers do not receipt payments from their relatives or personal friends may result in the loss of County funds.

Recommendation:

Management should ensure that all employees responsible for handling cash are trained regarding the proper handling of cash. As part of this training, management must notify cashiers that they are prohibited from

HIDALGO COUNTY DISTRICT JUDGES

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JUDGE, 430TH D.C.

JESSE CONTRERAS
JUDGE, 449TH D.C.

receipting payments from their relatives or personal friends. In addition, cashiers must notify their supervisors so that the receipting of the payment is assigned to another cashier.

Observation No. 4:

We noted during our review that the "Cash Handling Guidelines and Procedures Receipt Acknowledgements" (acknowledgment receipts) were not maintained on file for employees responsible for handling cash. According to staff, they were not aware that the acknowledgment receipts should be signed and maintained on file.

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

Failure to ensure that employees handling cash are required to read and sign a receipt acknowledging their understanding of the "Cash Handling Guidelines and Procedures" increases the risk of loss or misuse of County funds.

Recommendation:

Management should ensure that employees handling cash read and sign a receipt acknowledging their understanding of the "Cash Handling Guidelines and Procedures." In addition, the acknowledgment receipts should be maintained on file.

Observation No. 5:

We noted during our review that a notice stating "Make sure you receive an official County receipt when making payments at this office" along with a sample of the official County receipt was not posted in a conspicuous location for the public's view. According to staff, the notice fell and was not re-posted.

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

Failure to post the required notice increases the risk of loss or misuse of County funds.

Recommendation:

Management should ensure that a notice stating "Make sure you receive an official County receipt when making payments at this office" along with a sample of the official County receipt is posted in a conspicuous location for the public's view.

Observation No. 6:

We noted during our review that the official County receipts were not initialed or signed by the cashier who issued the receipt. According to staff, they were not aware that the receipt needed to be initialed or signed.

The County Auditor's Office requires that all cash received be promptly recorded and controlled using a pre-numbered official County receipt. In order to create an audit trail, the official County receipt must be noted with the initials or signature of the cashier who issued the receipt.

Failure to ensure that the official County receipts are initialed or signed by the cashier who issues the receipt increases the risk of loss or misuse of County funds.

Recommendation:

Management should ensure that all employees responsible for handling cash are trained regarding the proper handling of cash. As part of this training, management should notify cashiers to initial or sign each official County receipt issued by them.

Please provide written management responses to the observations noted above by September 5, 2014.

In addition, management should develop and implement procedures for the handling of cash transactions. These procedures should include, at a minimum, the following:

- a. An office organizational chart;
- b. Location of cash collection points;

HIDALGO COUNTY DISTRICT JUDGES

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

Please provide our office with copies of the procedures by September 5, 2014.

We would like to express our sincere appreciation to you and your staff for the courtesy, cooperation, and assistance provided to us during the cash count. If you have any questions regarding this cash count or would like to schedule a meeting to discuss this cash count, please contact Carlos Ramirez, Internal Auditor II, at 318-2511 ext. 4654, 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 Eufrazio, CPA
County Auditor

cc: Valde Guerra, Commissioners Court Executive Officer
Raul Silguero, Precinct No. 2 Chief Administrator

HIDALGO COUNTY DISTRICT JUDGES

JAIME E. TIJERINA
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COUNTY of HIDALGO

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



EDINBURG, TEXAS 78539

August 18, 2014

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

Re: Cash Count
Report No. 2014-551

Dear Mr. Olivarez:

We conducted a surprise cash count of the cash held at the Hidalgo Health Clinic on July 30, 2014 as required by Local Government Code §115.0035. The objective of the cash count was to determine whether total cash on hand reconciled to the total receipts issued for the day up to the time of the cash count and the approved change fund.

Scope:

The scope of our review was limited to a count of the cash on hand as of the time of the cash count. Our review was not designed nor intended to be a detailed study of every relevant control system, procedure, or transaction. Accordingly, the opportunities for improvement presented in this report may not be all-inclusive of areas where improvements could be made.

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

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

Conclusion:

Total cash on hand at the time of the cash count was \$85.00. Based on the results of our review, we have concluded that total cash on hand did reconcile to the total receipts issued for the day up to the time of the cash count and the approved change fund of \$25.00. However, we noted that the system of internal controls for the collection and safeguarding of cash requires improvement as noted in the following observations.

Observation No. 1:

We noted that security cameras were not utilized where cash is receipted and safeguarded; however, there is a security alarm system in place for the building. According to management, security cameras have not been installed due to budgetary constraints.

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

HIDALGO COUNTY DISTRICT JUDGES

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

ROSE GUERRA REYNA
JUDGE, 266TH D.C.

JUAN R. PARTIDA
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JUDGE, 430TH D.C.

JESSE CONTRERAS
JUDGE, 449TH D.C.

stating that an area is being monitored by a security camera must be posted at the entrance to the area being monitored.

Failure to utilize security cameras increases the risk of loss or misuse of County funds.

Recommendation:

Management should ensure that security cameras are installed and utilized where cash is receipted and safeguarded. Management should contact the Department of Budget and Management to request funding assistance to purchase the security cameras.

Observation No. 2:

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

- Custody: Receives collections, issues receipts, balances copies of receipts against the cash drawer, maintains a cash drawer, prepares bank deposits, and has access to the inventory of unused cash receipts
- Recording: Accounts for numerical sequence of cash receipts, maintains inventory log of unused cash receipts, prepares billings and follows up on delinquencies, and prepares reports of cash received
- Authorization: Verifies that voided original receipts are kept and reviewed

According to management, segregation of duties is difficult to implement due to limited staff; however, department is aware of issues and is trying to resolve them as best as possible.

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 receiving collections, issuing receipts, balancing copies of receipts against the cash drawer, maintaining a cash drawer, preparing bank deposits, and having access to the inventory of unused cash receipts should be different from the individual responsible for accounting for the numerical sequence of cash receipts, maintaining the inventory log of unused cash receipts, preparing billings and following up on delinquencies, and preparing reports of cash received. In addition, the individuals noted above should be different from the individual responsible for verifying that voided original receipts are kept and reviewed.

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

Failure to have adequate segregation of duties or implementing compensating controls increases the risk of loss or misuse of County funds.

Recommendation:

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

Observation No. 3:

Cashiers are not prohibited from receipting payments from relatives or personal friends. According to staff, they were not aware that employees were not allowed to receive payments from relatives or personal friends.

The "Cash Handling Guidelines and Procedures" prescribed by the County Auditor's Office set the minimum requirements necessary for ensuring adequate internal controls and the safeguarding of public funds. Departments must train all employees responsible for handling cash regarding proper cash handling procedures. Pursuant to the "Cash Handling Guidelines and Procedures", cashiers must not receipt payments

HIDALGO COUNTY DISTRICT JUDGES

from their relatives or personal friends. Cashiers must notify their supervisors so that the supervisor may assign the receipting of the payment to another cashier.

Failure to ensure that cashiers do not receipt payments from their relatives or personal friends may result in the loss of County funds.

Recommendation:

Management should ensure that all employees responsible for handling cash are trained regarding the proper handling of cash. As part of this training, management must notify cashiers that they are prohibited from receipting payments from their relatives or personal friends. In addition, cashiers must notify their supervisors so that the receipting of the payment is assigned to another cashier.

Please provide written management responses to the observation noted above by September 5, 2014. In addition, information regarding the items listed below was previously provided to our office; however, please provide any updated procedures, if applicable, by September 5, 2014. These procedures should include, at a minimum, the following:

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

We would like to express our sincere appreciation to you and your staff for the courtesy, cooperation, and assistance provided to us during the cash count. If you should have any questions, do not hesitate to contact Marissa Castillo, Internal Auditor I, at 318-2511 ext. 4650, Yvonne Torres, Revenue Audit Supervisor, at ext. 4642, Arcy B. Duran, CPA, Director of Audit, at ext. 4645, or me at ext. 4604.

Respectfully,



Ray Enfracio, CPA
County Auditor

cc: Mr. Valde Guerra, Commissioners Court Executive Office

HIDALGO COUNTY DISTRICT JUDGES