

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

September 19, 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. Rosa Trevino, Justice of the Peace Pct. 2 Pl. 2	\$ 49,817.90	July 2014 Monthly Report/Letter
Mr. Juan Martinez, Fire Marshal	\$ 13,690.00	June 2014 Monthly Report/Letter
Mr. Juan Martinez, Fire Marshal	\$ 21,975.00	July 2014 Monthly Report/Letter
The Hon. A.C. Cuellar, Jr., Comm. Pct. No. 1	\$ 346.00	Delta Lake Park – July 2014 Monthly Report/Letter
The Hon. Hector “Tito” Palacios, Comm. Pct. No. 2	\$ 402.00	Swimming Pool – July 2014 Monthly Report/Letter
The Hon. Hector “Tito” Palacios, Comm. Pct. No. 2	\$ 89.00	Swimming Pool – August 2014 Monthly Report/Letter
The Hon. Jose M. Flores, Comm. Pct. No. 3	\$ 1,940.00	Anzalduas Park – July 2014 Monthly Report/Letter
Ms. Angie Chapa, Law Librarian	\$ 870.00	July 2014 Monthly Report/Letter
Mr. Eduardo Olivarez, Chief Administrator Officer	\$ 50,415.00	July 2014 Monthly Report/Letter
The Hon. Celestino Avila, Constable Pct. No. 1	\$ 2,020.00	July 2014 Monthly Report/Letter
The Hon. Martin Cantu, Constable Pct. No. 2	\$ 690.00	July 2014 Monthly Report/Letter
The Hon. Larry Gallardo, Constable Pct. No. 3	\$ 1,820.00	July 2014 Monthly Report/Letter
The Hon. Atanacio Gaitan, Jr., Constable Pct. No. 4	\$ 630.00	July 2014 Monthly Report/Letter

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

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.

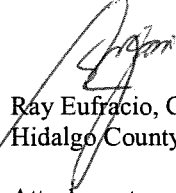
ISRAEL RAMON, JR.
JUDGE, 430TH D.C.

JESSE CONTRERAS
JUDGE, 440TH D.C.

Department	Description
The Hon. Eddie Guerra, Hidalgo County Sheriff	Review of Monthly Fees Report and Supporting Documentation For the month of July 2014
The Hon. Pablo Villarreal, Jr., RTA Hidalgo County Tax Assessor/Collector	Review of Delinquent Tax Attorney Payment Request- July 2014 Report No. 2014-45
The Hon. Atanacio Gaitan, Jr., Constable Pct. No. 4	Cash Count Audit No. 2014-44
Ms. Angie Chapa, Law Librarian	Cash Count Audit No. 2014-47
The Hon. Arturo Guajardo, Jr., Hidalgo County Clerk	McAllen Substation/ Cash Count Report No. 2014-538
Mr. Eduardo Olivarez, Chief Administrator Officer	Pharr Health Clinic/Cash Count Report No. 2014-547
Mr. Eduardo Olivarez, Chief Administrator Officer	Pulmonary Health Clinic/Cash Count Report No. 2014-553

Thank you for your consideration in this matter.

Respectfully,


Ray Eufacio, 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
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JUDGE, 398TH D.C.

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

JESSE CONTRERAS
JUDGE, 449TH D.C.

JUSTICE OF THE PEACE
MONTHLY FINES AND FEES COLLECTED
FOR THE MONTH OF: July-14

RECEIVED
08-14-14

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

PBC

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

Part I: RECAP OF AMOUNT PAYABLE TO THE COUNTY TREASURER

TOTAL CASH COLLECTED	(Receipts #s) <u>36228 522</u> THRU <u>36496 522</u>	\$ <u>49,639.50</u>
	(Control #s) <u>2655947</u> THRU <u>2764207</u>	<u>X10-E</u>
Sheriff's "D" Report	(Receipt #s) <u>2655948</u> THRU <u>36720522</u>	
<i>jail</i>	(Control #s) <u>36720522</u> THRU <u>36720522</u>	
LESS: COST ON DEPOSIT		<u>167.00</u> X7 ✓
ADD: COST ON DEPOSIT LIQUIDATED		<u>379.10</u> X7 ✓
AMOUNT OWED TO COUNTY (Should Match Amt in Part III)		<u>49,817.90</u> X3 ✓
		\$ <u>49,639.50</u>
		<u>49,984.90</u>
Less: Total amount of remittances to County Treasurer (From Part II)		\$ <u>49,626.80</u>
Total funds due to County Treasurer (Overtransfer Made to Co Treas.)		<u>12.70</u>
		<u>(167.00)</u> X4-a ✓
		<u>31</u>

Part II: REMITTANCES MADE TO THE COUNTY TREASURER

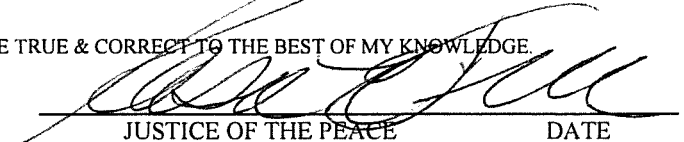
DESCRIPTION	AMOUNT	COMMENT
Total Collections for the Month (See Schedule of Receipts & Deposits)	\$ <u>49,426.80</u>	B1 ✓
Add: Previous Month's Bond Overtransfer	<u>379.10</u>	
Add: HCSO Monthly "D" Collections Report	<u>179.00</u> ~~\$200.00~~	X9 ✓
Total Remittances Made to the County Treasurer	\$ <u>49,626.80</u>	<u>49,984.90</u> ✓

PREPARED BY: Rocio Bueno ✓

DATE: 08/06/14 ✓

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

COUNTY AUDITOR'S OFFICE
DATE: 08-28-14
09/2/14


JUSTICE OF THE PEACE
DATE

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

COUNTY AUDITOR'S FORM: RE -JP-004

REVISED: 02/14

RECEIVED

JUSTICE OF THE PEACE
MONTHLY FINES AND FEES COLLECTED
FOR THE MONTH OF: July-14

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

City: PHARR, TEXAS
Hidalgo County, Texas

08-14-14

Part III: SUMMARY OF COLLECTIONS PAYABLE TO THE COUNTY TREASURER

PAGE 2 OF 2

Name of Fine, Fee, Court Cost	# Issued/ Filed	Statute Reference	Detail of Amt Collected	GL Acct No.	Amt. Collected
FINES:					27,288.00
County Fines (Local Fine)		LGC 113.004, PC 12.23		1200-351-10-064-000-0-000	26,594.15
Texas Parks & Wildlife 85% Fine (State Fine)		TPWC 12.107		1100-207-20-000-012-0-000	113.05
No Safety Belt 50% Fine (State Fine)		TRC 545.412, 545.413 (j)		1100-207-20-000-028-0-000	12.50
Gross Weight 50% Fine (State Fine)		TRC Sec 621.506 (g)		1100-207-20-000-013-0-000	690.00
School District 50% Fines		Educ. Code § 25.093 (d) 1 (A)		1100-207-30-000-007-0-000	-
LOCAL COURT COSTS AND FEES:					
Courthouse Security Adm. Fee (\$3)		C.C.P. Art. 102.017 (b)		1241-341-10-060-001-0-000	573.00
Courthouse Security Fund JP (\$1)		C.C.P. Art. 102.017		1245-341-10-064-000-0-000	181.00
Justice Court Technology Fund (\$4)		C.C.P. Art. 102.0173		1242-341-10-060-000-0-000	748.00
Time Payment - @40% OF \$25.00 (\$10.00)		LGC 133.103 (d)		1100-341-10-060-001-0-000	-
Time Payment - @ 10% of \$25.00 (\$2.50)		LGC 133.103 (c)		1100-341-10-060-002-0-000	-
Administrative Local Transaction Fee (\$2)		C.C.P. Art. 102.072		1100-341-10-060-003-0-000	382.00
Motor Vehicle Adm. Fee (\$10-\$20) (Dismissal Fee for Exp. DL; Exp. Insp. Cert; Exp. Mv Reg.)		TRC Sec 548.605, 521.026, 502.407		1100-341-10-060-004-0-000	20.00
Special Fees				1100-341-10-064-000-0-000	278.00
Deferred Disposition		C.C.P. Art. 45.051	258.00		
Administrative Fee - "Drivers Safety Course" (\$10)		C.C.P. Art. 45.051(f)	20.00		
Support of Judiciary Fund (\$6.00)		LGC 133.105		1100-341-10-060-009-0-000	108.60
Traffic Fee (\$3)		T.R.C. 542.403		1100-341-10-064-000-0-000	207.00
Child Safety (\$20-\$25)		C.C.P. Art. 102.014 (c)		1100-341-10-060-011-0-000	-
Failure to Appear (\$4)		TRC 706.006/TRC 706.007(d)(2)		1100-341-10-060-012-0-000	-
Scofflaw Fee (\$20)		TRC 502.010(a)		1100-341-10-140-049-0-000	160.00
Truancy Prevention and Diversion Fund (\$1)		C.C.P. Art. 102.015		1100-341-10-060-013-0-000	138.00
STATE COURT COSTS AND FEES:					
Criminal Justice Planning Fund C.C.P. (\$5)		C.C.P. Art. 102.051		1100-207-20-000-003-0-000	-
State General Revenue Fund (\$2.50)		C.C.P. Art. 102.015		1100-207-20-000-010-0-000	-
Law Enforcement Education Fund (___\$1, ___\$1.50, ___\$3.50)		Govt. Code Sec. 415.082		1100-207-20-000-011-0-000	-
Operators and Chauffeurs License Fund (\$75)		T.R.C. 601.192		1100-207-20-000-031-0-000	-
Time Payment - @50% OF \$25.00 (\$12.50)		LGC 133.103 (b)		1100-207-20-000-005-0-000	-
Juvenile Crime and Delinquency Fund (___\$25, ___\$50)		C.C.P. Art. 102.075(m)		1100-207-20-000-007-0-000	1.50
Comprehensive Rehabilitation Fund (\$5)		C.C.P. Art. 102.082		1100-207-20-000-008-0-000	-
Fugitive Apprehension Fund (\$5)		C.C.P. Art. 102.019 (a) 2		1100-207-20-000-009-0-000	25.00
Consolidated Court Costs Fund (\$17)		CCP 102.075 (a) 3/ LGC 133.102		1100-207-20-000-015-0-000	75.25
Compensation Victims Of Crime Fund (___\$3, ___\$5, ___\$15, ___\$35)		C.C.P. Art. 56.55 (2) & (3)		1100-207-20-000-017-0-000	75.00
Judicial & Court Personnel Training Fund (___\$1, ___\$2)		Govt. Code Sec. 56.001 (b)		1100-207-20-000-027-0-000	10.00
Correctional Management Institute of Texas Fund (\$5.00)		CCP Art. 102.075		1100-207-20-000-029-0-000	0.50
Indigent legal Services Fee-JP (\$6)		Govt. Code Sec. 101.141(2) (B)		1100-207-20-000-004-0-000	252.00
State Traffic Fee- Subtitle C (\$30)		TRC Sec 542.4031		1100-207-20-000-035-0-000	2,010.00
Jury Service Fee (\$4)		C.C.P. Art. 102.0045		1100-207-20-000-053-0-000	724.00
Support of Judiciary Fund (\$5.40)		LGC 133.105		1100-207-20-000-054-0-000	959.40
Birth Certificate Fee (\$1.80)		HSC 191.022(f)		1100-207-20-000-039-0-000	-
Defensive Driving Record Fee (\$12)		C.C.P. Art. 45.0511 (c-1)		1100-207-20-000-057-0-000	-
Indigent Defense Representation Fund (\$2)		LGC 133.107/GC 102.023		1100-207-20-000-059-0-000	344.00
Moving Violation Fee (\$0.10)		C.C.P. Art. 102.022/GC		1100-207-20-000-061-0-000	6.30
Safety Seat Violation Fee (\$0.15)		TRC 545.412 (b-1)		1100-207-20-000-062-0-000	-
Failure to Appear (\$20)		TRC 706.006/TRC 706.007(d)(2)		1100-207-20-000-066-0-000	-
Electronic Filing Fee - Civil (\$10)		GC 101.141/GC 51.851		1100-207-20-000-070-0-000	420.00
Truancy Prevention and Diversion Fund (\$1)		C.C.P. Art. 102.015		1100-207-20-000-073-0-000	138.00
Texas Home Visiting Program Contribution (\$5)		HSC 191.0048/LGC 118.018 (c)		1100-207-20-000-074-0-000	-
ARREST/WARRANT FEES: STATE		C.C.P. Art. 102.011			
D.P.S. (___\$3, ___\$5, ___\$35, ___\$50)				1100-207-20-000-019-0-000	815.00
T.A.B.C. (___\$3, ___\$5, ___\$35, ___\$50)				1100-207-20-000-020-0-000	20.00
P.K.W.L. (___\$3, ___\$5, ___\$35, ___\$50)				1100-207-20-000-021-0-000	15.00
ARREST/WARRANT/SERVICE FEES: COUNTY					
Sheriff Fees:		LGC 118.131		1100-342-10-060-001-0-000	70.00
Constable Fees:				1100-342-10-291-000-0-000	-
Precinct #1				1100-342-10-292-000-0-000	4940.00
Precinct #2				1100-342-10-293-000-0-000	-
Precinct #3				1100-342-10-294-000-0-000	-
Precinct #4				1100-342-10-295-000-0-000	-
Precinct #5				1100-341-10-060-007-0-000	-
District Attorney Fees				1100-342-10-060-002-0-000	5.00
Tax Assessor Fraud Investigators				1100-342-10-060-003-0-000	-
School District Arrest Fee				1100-202-00-000-010-0-000	-
Fire Marshal Fee				1100-202-00-000-010-0-000	-
Due to Others				1100-202-00-000-010-0-000	-
Warrant Fees Due to Other Law Enforcement Agencies		C.C.P. Art. 102.011 (a) 2 (A)		1100-202-00-000-010-0-000	-
Refund - Overpayments				1100-202-00-000-010-0-000	-
Due to Others				1100-202-00-000-010-0-000	-
Restitution				1100-202-00-000-010-0-000	-
Failure to Appear- OmniBase (\$6)		TRC 706.006/TRC 706.007(d)(2)		1100-202-00-000-019-0-000	-
Justice Fees (Local Fees)				1100-341-10-060-001-0-000	1,200.00
Small Claims Court Filing Fee (\$25)		LGC 118.121/118.122			
Debt Claim Fee (Justice Court Filing Fee) (\$25)		LGC 118.121/118.122	475.00		
Landlord & Tenant Eviction Filing Fee (Forcible Entry & Detainer Court) (\$25)		LGC 118.121/118.122	575.00		
Transcript Fees (\$10)		LGC 118.121/118.123 (b)	-		
Abstract Fees (\$5)		LGC 118.121/118.123 (c)	120.00		
Writ Filing Fee (\$5)		LGC 118.121/118.123 (d)	30.00		
Issuing other Document (\$1 1st pg, .25 for each addtl pg)		LGC 118.121/118.123 (e)	-		
Certified Copies of Court Papers (\$2 1st pg, .25 for each addtl pg)		LGC 118.121	-		
Proable Cause Tow Hearing Fee (\$20)		LGC 101.141 (a)4	-		
Birth Certificates (\$22 each \$9.20 local)		HSC 191.0045 (3)(d)		1100-341-10-060-001-0-000	-
Death Certificates (\$20 each, each addtl \$3)		HSC 191.0045 (3)(d)		1100-341-10-060-001-0-000	60.00
Preservation of Vital Statistics Fee (\$1 each)		HSC Sec 191.0045(h)		1100-341-10-060-008-0-000	3.00
Jury Fees (Civil \$22, Criminal \$3)		Rules of Civil Proc., Rule 504.1(b)/ CCP 102.004		1100-341-10-060-006-0-000	-
TOTAL AMOUNT DUE TO THE COUNTY TREASURER:					\$ -49,639.50

49,817.90
X1; X2

vin

[illegible]

[illegible]

VIN-1

[illegible]

* July Sail receipt

Re-ceipt #	Docket #	CRF	CVCA	DC	DCF	BU	BIS3	BES	DESC	DTORRF	EFF	FA	IDF	IND	JCD	JCF	JCF	JCF	DTF	MCW	WVF	PF2
34854322A	CV CR4659-10-2							-5.00	-0.10				-2.00			-4.00	-4.00	-2.00				
34854322B	CV CR4659-10-2							5.00					2.00			4.00	4.00	2.00				
34854322C	CV CR4659-10-2							-5.00					-2.00			-4.00	-4.00	-2.00				
34860322A	CV CR2358-13-2							5.00	0.10				2.00			4.00	4.00	2.00				
34860322B	CV CR2358-13-2							-5.00					-2.00			-4.00	-4.00	-2.00				
34860322C	CV CR2358-13-2							5.00					2.00			4.00	4.00	2.00				
34860322D	CV CR2358-13-2							-5.00					-2.00			-4.00	-4.00	-2.00				
34860322E	CV CR2358-13-2							5.00	0.10				2.00			4.00	4.00	2.00				
34860322F	CV CR2358-13-2							-5.00					-2.00			-4.00	-4.00	-2.00				
34860322G	CV CR2358-13-2							5.00	-0.10				2.00			4.00	4.00	2.00				
34860322H	CV CR2358-13-2							-5.00					-2.00			-4.00	-4.00	-2.00				
34860322I	CV CR2358-13-2							5.00					2.00			4.00	4.00	2.00				
34860322J	CV CR2358-13-2							-5.00					-2.00			-4.00	-4.00	-2.00				
34860322K	CV CR2358-13-2							5.00	0.10				2.00			4.00	4.00	2.00				
34860322L	CV CR2358-13-2							-5.00					-2.00			-4.00	-4.00	-2.00				
34860322M	CV CR2358-13-2							5.00	-0.10				2.00			4.00	4.00	2.00				
34860322N	CV CR2358-13-2							-5.00					-2.00			-4.00	-4.00	-2.00				
34860322O	CV CR2358-13-2							5.00	0.10				2.00			4.00	4.00	2.00				
34860322P	CV CR2358-13-2							-5.00					-2.00			-4.00	-4.00	-2.00				
34860322Q	CV CR2358-13-2							5.00	-0.10				2.00			4.00	4.00	2.00				
34860322R	CV CR2358-13-2							-5.00					-2.00			-4.00	-4.00	-2.00				
34860322S	CV CR2358-13-2							5.00	0.10				2.00			4.00	4.00	2.00				
34860322T	CV CR2358-13-2							-5.00					-2.00			-4.00	-4.00	-2.00				
34860322U	CV CR2358-13-2							5.00	-0.10				2.00			4.00	4.00	2.00				
34860322V	CV CR2358-13-2							-5.00					-2.00			-4.00	-4.00	-2.00				
34860322W	CV CR2358-13-2							5.00	0.10				2.00			4.00	4.00	2.00				
34860322X	CV CR2358-13-2							-5.00					-2.00			-4.00	-4.00	-2.00				
34860322Y	CV CR2358-13-2							5.00	-0.10				2.00			4.00	4.00	2.00				
34860322Z	CV CR2358-13-2							-5.00					-2.00			-4.00	-4.00	-2.00				
34860323A	CV CR2358-13-2							5.00	0.10				2.00			4.00	4.00	2.00				
34860323B	CV CR2358-13-2							-5.00					-2.00			-4.00	-4.00	-2.00				
34860323C	CV CR2358-13-2							5.00	-0.10				2.00			4.00	4.00	2.00				
34860323D	CV CR2358-13-2							-5.00					-2.00			-4.00	-4.00	-2.00				
34860323E	CV CR2358-13-2							5.00	0.10				2.00			4.00	4.00	2.00				
34860323F	CV CR2358-13-2							-5.00					-2.00			-4.00	-4.00	-2.00				
34860323G	CV CR2358-13-2							5.00	-0.10				2.00			4.00	4.00	2.00				
34860323H	CV CR2358-13-2							-5.00					-2.00			-4.00	-4.00	-2.00				
34860323I	CV CR2358-13-2							5.00	0.10				2.00			4.00	4.00	2.00				
34860323J	CV CR2358-13-2							-5.00					-2.00			-4.00	-4.00	-2.00				
34860323K	CV CR2358-13-2							5.00	-0.10				2.00			4.00	4.00	2.00				
34860323L	CV CR2358-13-2							-5.00					-2.00			-4.00	-4.00	-2.00				
34860323M	CV CR2358-13-2							5.00	0.10				2.00			4.00	4.00	2.00				
34860323N	CV CR2358-13-2							-5.00					-2.00			-4.00	-4.00	-2.00				
34860323O	CV CR2358-13-2							5.00	-0.10				2.00			4.00	4.00	2.00				
34860323P	CV CR2358-13-2							-5.00					-2.00			-4.00	-4.00	-2.00				
34860323Q	CV CR2358-13-2							5.00	0.10				2.00			4.00	4.00	2.00				
34860323R	CV CR2358-13-2							-5.00					-2.00			-4.00	-4.00	-2.00				
34860323S	CV CR2358-13-2							5.00	-0.10				2.00			4.00	4.00	2.00				
34860323T	CV CR2358-13-2							-5.00					-2.00			-4.00	-4.00	-2.00				
34860323U	CV CR2358-13-2							5.00	0.10				2.00			4.00	4.00	2.00				
34860323V	CV CR2358-13-2							-5.00					-2.00			-4.00	-4.00	-2.00				
34860323W	CV CR2358-13-2							5.00	-0.10				2.00			4.00	4.00	2.00				
34860323X	CV CR2358-13-2							-5.00					-2.00			-4.00	-4.00	-2.00				
34860323Y	CV CR2358-13-2							5.00	0.10				2.00			4.00	4.00	2.00				
34860323Z	CV CR2358-13-2							-5.00					-2.00			-4.00	-4.00	-2.00				
34860324A	CV CR2358-13-2							5.00	-0.10				2.00			4.00	4.00	2.00				
34860324B	CV CR2358-13-2							-5.00					-2.00			-4.00	-4.00	-2.00				
34860324C	CV CR2358-13-2							5.00	0.10				2.00			4.00	4.00	2.00				
34860324D	CV CR2358-13-2							-5.00					-2.00			-4.00	-4.00	-2.00				
34860324E	CV CR2358-13-2							5.00	-0.10				2.00			4.00	4.00	2.00				
34860324F	CV CR2358-13-2							-5.00					-2.00			-4.00	-4.00	-2.00				
34860324G	CV CR2358-13-2							5.00	0.10				2.00			4.00	4.00	2.00				
34860324H	CV CR2358-13-2							-5.00					-2.00			-4.00	-4.00	-2.00				
34860324I	CV CR2358-13-2							5.00	-0.10				2.00			4.00	4.00	2.00				
34860324J	CV CR2358-13-2							-5.00					-2.00			-4.00	-4.00	-2.00				
34860324K	CV CR2358-13-2							5.00	0.10				2.00			4.00	4.00	2.00				
34860324L	CV CR2358-13-2							-5.00					-2.00			-4.00	-4.00	-2.00				
34860324M	CV CR2358-13-2							5.00	-0.10				2.00			4.00	4.00	2.00				
34860324N	CV CR2358-13-2							-5.00					-2.00			-4.00	-4.00	-2.00				
34860324O	CV CR2358-13-2							5.00	0.10				2.00			4.00	4.00	2.00				
34860324P	CV CR2358-13-2							-5.00					-2.00			-4.00	-4.00	-2.00				
34860324Q	CV CR2358-13-2							5.00	-0.10				2.00			4.00	4.00	2.00				
34860324R	CV CR2358-13-2							-5.00					-2.00			-4.00	-4.00	-2.00				
34860324S	CV CR2358-13-2							5.00	0.10				2.00			4.00	4.00	2.00				
34860324T	CV CR2358-13-2							-5.00					-2.00			-4.00	-4.00	-2.00				
34860324U	CV CR2358-13-2							5.00	-0.10				2.00			4.00	4.00	2.00				
34860324V	CV CR2358-13-2							-5.00					-2.00			-4.00	-4.00	-2.00				
34860324W	CV CR2358-13-2							5.00	0.10				2.00			4.00	4.00	2.00				
34860324X	CV CR2358-13-2							-5.00					-2.00			-4.00	-4.00	-2.00				
34860324Y	CV CR2358-13-2							5.00	-0.10				2.00			4.00	4.00	2.00				
34860324Z	CV CR2358-13-2							-5.00					-2.00			-4.00	-4.00	-2.00				
34860325A	CV CR2358-13-2							5.00	0.10				2.00			4.00	4.00	2.00				
34860325B	CV CR2358-13-2							-5.00					-2.00			-4.00	-4.00	-2.00				
34860325C	CV CR2358-13-2							5.00	-0.10				2.00			4.00	4.00	2.00				
34860325D	CV CR2358-13-2							-5.00					-2.00									

Receipt #	Booklet #	CHG	QVGA	IC	DCF	DD	DIS	DFS	ISC	DTOR	EEF	FA	IDF	IND	JGD	JCTF	JCTF	JCTF	LFT	LFT	NCW	RYF	EVJ
36478J22	0031-13-2																						
36479J22	CR2769-06-2																						
36480J22	CR6699-06-2																						
36481J22	CR6699-06-2																						
36482J22	CR6699-06-2																						
36483J22	CR6699-06-2																						
36484J22	CR6699-06-2																						
36485J22	CR6699-06-2																						
36486J22	CR6699-06-2																						
36487J22	CR6699-06-2																						
36488J22	CR6699-06-2																						
36489J22	CR6699-06-2																						
36490J22	CR6699-06-2																						
36491J22	CR6699-06-2																						
36492J22	CR6699-06-2																						
36493J22	CR6699-06-2																						
36494J22	CR6699-06-2																						
36495J22	CR6699-06-2																						
36496J22	CR6699-06-2																						
36497J22	CR6699-06-2																						
36498J22	CR6699-06-2																						
36499J22	CR6699-06-2																						
36500J22	CR6699-06-2																						
Totals		2.55	75.00	60.00	475.00	258.00	20.00	815.00	20.00	0.00	420.00	25.00	344.00	252.00	1.50	10.00	748.00	724.00	575.00	382.00	0.00	6.30	3.00

Receipt #	Locker #	SOF	SIFC	SIFS	SO	SITE	TFC	TPDC	TDS	TMF	TMF	WF	WFEC22	WFEC41	WHITEK	WITPOSS	Total
36249J22	V	CR6438-03-2		30.00	3.00	30.00	-3.00						50.00				187.00
36249J22	V	CR6438-03-2		-30.00	-3.00	-30.00	-3.00						-50.00				-187.00
36249J22A		CR6438-03-2		30.00	3.00	30.00	3.00	1.00	1.00				50.00				187.00
36250J22		CR2169-14-2		30.00	3.00	30.00	3.00										199.10
36251J22		C574-14-2		0.60	5.40												181.00
36252J22		C575-14-2															111.00
36253J22		C576-14-2															111.00
36254J22		C577-14-2															271.00
36255J22		C578-14-2															271.00
36256J22		CR2292-14-2		0.60	5.40	30.00	3.00	1.00	1.00				50.00				181.00
36257J22		CR2536-12-2		0.60	5.40	30.00	3.00	1.00	1.00								187.00
36258J22		C449-14-2															200.00
36259J22		CR1106-14-2		0.60	5.40	30.00	3.00	1.00	1.00								5.00
36260J22		CR1107-14-2		0.60	5.40	30.00	3.00	1.00	1.00								132.10
36261J22		CR2606-14-2		0.60	5.40	30.00	3.00	1.00	1.00								135.00
36262J22	V	CR2605-14-2		0.60	5.40												600.10
36263J22	V	CR2605-14-2		-0.60	-5.40												-567.00
36264J22	V	CR2605-14-2		0.60	5.40												867.00
36265J22A		CR2605-14-2		0.60	5.40	30.00	3.00	1.00	1.00								135.10
36266J22		CR2605-14-2		0.60	5.40												135.10
36267J22		CR2605-14-2		0.60	5.40												41.00
36268J22		CR2233-14-2		0.60	5.40												69.00
36269J22		CR2334-14-2		0.60	5.40												69.00
36270J22		CR2333-14-2		0.60	5.40	30.00	3.00	1.00	1.00								135.00
36271J22		CR5985-09-2		0.60	5.40												155.00
36272J22		CR9235-07-2		0.60	3.40	30.00	3.00	1.00	1.00				50.00				200.00
36273J22		CR4966-13-2		0.60	5.40												150.00
36274J22		CR4967-13-2		0.60	5.40	30.00	3.00	1.00	1.00								67.00
36275J22		CR2607-14-2		0.60	5.40												268.00
36276J22		CR2607-14-2		0.60	5.40	30.00	3.00	1.00	1.00								268.00
36277J22		CR2609-14-2		0.60	5.40												86.00
36278J22		CR2610-14-2		0.60	5.40												219.00
36279J22		CR2611-14-2		0.60	5.40												219.00
36280J22	V	CR2612-14-2		0.60	5.40												219.00
36280J22	V	CR2612-14-2		-0.60	-5.40												219.00
36280J22A		CR2612-14-2		0.60	5.40												219.00
36281J22		CR2613-14-2		0.60	5.40												569.00
36282J22		CR2613-14-2		0.60	5.40												569.00
36283J22	V	CR2559-14-2		0.60	5.40												211.00
36284J22	V	CR2559-14-2		-0.60	-5.40												211.00
36285J22	V	CR2559-14-2		0.60	5.40												219.00
36286J22	V	CR2559-14-2		-0.60	-5.40												169.00
36287J22		CR2559-14-2		0.60	5.40												169.00
36288J22		CR2559-14-2		0.60	5.40												219.00
36289J22		CR2559-14-2		0.60	5.40												219.00
36290J22		CR2559-14-2		0.60	5.40												205.00
36291J22		CR2559-14-2		0.60	5.40	30.00	3.00	1.00	1.00								147.10
36292J22		CR2559-14-2		0.60	5.40												147.10
36293J22		CR5972-13-2		0.60	5.40												133.10
36294J22		CR5971-13-2		0.60	5.40												150.00
36295J22		CR2441-11-2		0.60	5.40	30.00	3.00						50.00				392.00
36296J22		C237-14-2															5.00
36297J22		C369-10-2															5.00
36298J22		C373-14-2															5.00
36299J22		C236-14-2															5.00

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Totals

OFFICE OF COURT ADMINISTRATION
TEXAS JUDICIAL COUNCIL

RECEIVED

09.15.14



OFFICIAL JUSTICE COURT MONTHLY REPORT

Month July

Year 2014

County Hidalgo

Pct. 2

Place 2

Judge Rosa E. Trevino

If new, date assumed office _____

Court Mailing Address 300 W. Hall Acres Ste. D

City Pharr, TX

Zip 78577

Phone Number _____

Fax Number _____

Court's Public Email _____

Court's Website _____

THE ATTACHED IS A TRUE AND ACCURATE REFLECTION OF THE RECORDS OF THIS COURT.

Prepared by Rachel Bueno

Date 8/28/2014

Phone Number 956-787-1986

PLEASE RETURN THIS FORM NO LATER THAN 20 DAYS FOLLOWING THE END OF THE MONTH REPORTED TO:

OFFICE OF COURT ADMINISTRATION
P O BOX 12066
AUSTIN, TX
78711-2066

PHONE: (512) 463-1625
FAX: (512) 936-2423

CRIMINAL SECTION

Court		Traffic Misdemeanors			Non-Traffic Misdemeanors		
Month	Year	Non-Parking	Parking	County Ordinance	Penal Code	Other State Law	County Ordinance
1. Total Cases Pending First of Month:		1857	4	4,101	8545	1148	355
a. Active Cases		859	4	2,887	4747	900	284
b. Inactive Cases		998	0	1,214	3798	248	71
2. New Cases Filed		62	0	127	145	6	1
3. Cases Reactivated		11	0	5	13	0	1
4. All Other Cases Added		0	0	0	0	0	0
5. Total Cases on Docket (Sum of Lines 1a, 2, 3 & 4)		932	4	3019	4905	906	286
6. Dispositions Prior to Court Appearance or Trial:							
a. Uncontested Dispositions (Disposed without appearance before a judge (CCP Art. 27.14))		30	0	83	64	10	1
b. Dismissed by Prosecution		6	0	8	15	0	3
7. Dispositions at Trial:							
a. Convictions:							
Guilty Plea or Nolo Contendere		0	0	0	0	0	0
2) By the Court		3	0	4	28	0	0
3) By the Jury		0	0	0	0	0	0
b. Acquittals:							
1) By the Court		0	0	0	0	0	0
2) By the Jury		0	0	0	0	0	0
c. Dismissed by Prosecution		0	0	0	0	0	0
8. Compliance Dismissals:							
a. After Driver Safety Course (CCP, Art. 45.0511)		0					
b. After Deferred Disposition (CCP, Art. 45.051)		6	0	1	0	0	0
c. After Teen Court (CCP, Art. 45.052)		0	0	0	0	0	0
d. After Tobacco Awareness Course (HSC, Sec. 161.253)						0	
e. After Treatment for Chemical Dependency (CCP, Art. 45.053)					0	0	
f. After Proof of Financial Responsibility (TC, Sec. 601.193)		0					
g. All Other Transportation Code Dismissals		0	0	0	0	0	0
9. All Other Dispositions		0	0	1	0	1	0
10. Total Cases Disposed (Sum of Lines 6, 7, 8 & 9)		45	0	97	107	11	4
11. Cases Placed on Inactive Status		33	0	47	107	21	0
12. Total Cases Pending End of Month:		1874	4	4,131	8583	1143	352
a. Active Cases (Equals Line 5 minus the sum of Lines 10 & 11)		854	4	2875	4691	874	282
b. Inactive Cases (Equals Line 1b minus Line 3 plus Line 11)		1020	0	1256	3892	269	70
13. Show Cause Hearings Held		0	0	0	0	0	0
14. Cases Appealed:							
a. After Trial		0	0	0	0	0	0
b. Without Trial		0	0	0	0	0	0

CIVIL SECTION

Court			
Month	Year	Debt Collection	Landlord/Tenant
1. Total Cases Pending First of Month:		631	662
a. Active Cases		339	157
b. Inactive Cases		292	505
2. New Cases Filed		19	23
3. Cases Reactivated		0	0
4. All Other Cases Added		0	0
5. Total Cases on Docket <i>(Sum of Lines 1a, 2, 3 & 4)</i>		358	180
DISPOSITIONS			
6. Default Judgments		38	6
7. Agreed Judgments		8	0
8. Trial/Hearing by Judge/Hearing Officer		4	16
9. Trial by Jury		0	0
10. Dismissed for Want of Prosecution		0	0
11. Non-suited or Dismissed by Plaintiff		1	0
12. All Other Dispositions		16	13
13. Total Cases Disposed <i>(Sum of Lines 6 through 12)</i>		67	35
14. Cases Placed on Inactive Status		0	0
15. Total Cases Pending End of Month:		583	650
a. Active Cases <i>(Equals Line 5 minus the sum of Lines 13 & 14)</i>		291	145
b. Inactive Cases <i>(Equals Line 1b minus Line 3 plus Line 14)</i>		292	505
16. Cases Appealed:			
After Trial a.		0	0
b. Without Trial		0	0

JUVENILE/MINOR ACTIVITY

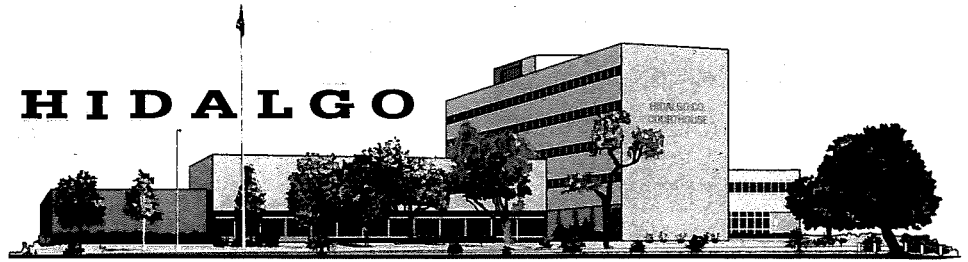
Court		TOTAL
Month	Year	
1. Transportation Code Cases Filed		0
2. Non-Driving Alcoholic Beverage Code Cases Filed		0
3. Driving Under the Influence of Alcohol Cases Filed		0
4. Drug Paraphernalia Cases Filed (<i>HSC, Ch. 481</i>)		0
5. Tobacco Cases Filed (<i>HSC, Sec. 161.252</i>)		0
6. Failure to Attend School Cases Filed (<i>Ed.Code, Sec. 25.094</i>)		0
7. Education Code (Except Failure to Attend) Cases Filed		0
8. Violation of Local Daytime Curfew Ordinance Cases Filed (<i>Local Govt. Code, Sec. 341.905</i>)		0
9. All Other Non-Traffic Fine-Only Cases Filed		0
10. Transfer to Juvenile Court:		0
a. Mandatory Transfer (<i>Fam.Code, Sec. 51.08(b)(1)</i>)		0
b. Discretionary Transfer (<i>Fam.Code, Sec. 51.08(b)(2)</i>)		0
11. Accused of Contempt and Referred to Juvenile Court (Delinquent Conduct) (<i>CCP, Art. 45.050(c)(1)</i>)		0
12. Held in Contempt by Criminal Court (Fined and/or Denied Driving Privileges) (<i>CCP, Art. 45.050(c)(2)</i>)		0
13. Juvenile Statement Magistrate Warning:		0
a. Warnings Administered		0
b. Statements Certified (<i>Fam.Code, Sec. 51.095</i>)		0
14. Detention Hearings Held (<i>Fam. Code, Sec. 54.01</i>)		0
15. Orders for Non-Secure Custody Issued		0
16. Parent Contributing to Nonattendance Cases Filed (<i>Ed. Code, Sec. 25.093</i>)		0

ADDITIONAL ACTIVITY

Court		NUMBER GIVEN	NUMBER REQUESTS FOR COUNSEL
Month	Year		
1. Magistrate Warnings:			
a. Class C Misdemeanors		0	
b. Class A and B Misdemeanors		0	0
c. Felonies		9	0
2. Arrest Warrants Issued:			TOTAL
Misdemeanors		a. Class C	218
b. Class A and B Misdemeanors			1
c. Felonies			1
3. Capiases Pro Fine Issued			0
4. Search Warrants Issued			0
5. Warrants for Fire, Health and Code Inspections Filed (CCP, Art. 18.05)			0
6. Examining Trials Conducted			0
7. Emergency Mental Health Hearings Held			16
8. Magistrate's Orders for Emergency Protection Issued			0
9. Magistrate's Orders for Ignition Interlock Device Issued (CCP, Art. 17.441)			0
10. All Other Magistrate's Orders Issued Requiring Conditions for Release on Bond			0
11. Driver's License Denial, Revocation or Suspension Hearings Held (TC, Sec. 521.300)			4
12. Handgun License Denial, Revocation or Suspension Hearings Held (Govt. Code, Sec. 411.180)			0
13. Disposition of Stolen Property Hearings Held (CCP, Ch. 47)			0
14. Peace Bond Hearings Held			0
15. Inquests Conducted			7
16. Cases in Which Fine and Court Costs Satisfied by Community Service:			
a. Partial Satisfaction			0
b. Full Satisfaction			0
17. Cases in Which Fine and Court Costs Satisfied by Jail Credit			12
18. Cases in Which Fine and Court Costs Waived for Indigency			0
19. Amount of Fines and Court Costs Waived for Indigency			\$0
20. Fines, Court Costs and Other Amounts Collected:			
a. Kept by County			\$36,361
b. Remitted to State			\$13,456
c. Total			\$49,817

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

September 4, 2014

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

Re: Review of *Monthly Fines and Fees Reports* and Supporting Documentation
For the month of July 2014

Dear Judge Treviño:

We have conducted a limited scope review of the *Monthly Fines and Fees Report (Monthly Report)* and supporting documentation for the month of July 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 fines, fees, and court costs collected were properly accounted and reported.

Scope:

The scope of our review was limited to collections reported by your office on the *Monthly Report* for the month of July 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 fines, fees, and court cost statutes and schedules. The following procedures were also 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 receipts issued to determine if fines, fees, and court costs 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 Report* agreed to: 1.) total receipts issued per *Ableterm's* Receipt Journal Report, 2.) total collections per *Ableterm's* Fee Distribution Reports, 3.) total deposits made with the County Treasurer, and 4.) total deposits posted to *alio's* Undistributed Receipts general ledger account.
- Verified that "Discharge" collections received by the Sheriff's Office were receipted by the Justice of the Peace Office and included on the *Monthly Report*.
- Verified the sequence of receipts per the *Monthly Report* agreed to *Ableterm's* Receipt Journal Report, and the Sheriff's "D" Report. In addition, verified that receipts followed sequential order.

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, 449TH D.C.

- Compared the Online Credit Card Report to *Ableterm*'s Daily Balance Report to ensure all online credit card transactions were timely receipted by the Justice of the Peace and County Treasurer's Office.
- Reviewed Cashier's Daily Close-Out Reports (Close-Out Report) and County Treasurer receipts to determine whether fees collected were properly accounted & deposited with the County Treasurer on a daily basis.
- Reviewed receipts, Close-Out Reports, Schedule of Receipts and Deposit form, mail logs, and the Monthly Report, among other reports, to verify proper completion.
- Verified if cash bonds posted by the defendants who failed to appear before the Justice of the Peace were forfeited (liquidated) by the 10th workday following the date of release from jail.

Conclusion:

Total collections for the month of July 2014 were \$49,605.80. Based on the results of our review, we have concluded that fines, fees, and court costs were generally properly accounted and reported; however, the system of internal controls for the accounting and reporting of fines, fees, and court costs require improvement as noted in the following observations.

Observation No. 1:

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

The results of our review revealed that 18 receipts contained errors in the allocation of fees, fines, and court costs. The Justice of the Peace staff was made aware of the revisions (see Exhibit A) and all necessary revisions were made.

According to the Justice of the Peace staff, staff does not always have the time to verify that fees, fines, and court costs are applied correctly to the case prior to taking in a payment due to a high volume of customers. In addition, it's mandatory from staff to recalculate the fees prior to receipting payment.

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

The County may be held liable to the State for failure to properly allocate and report fines, fees, and court costs.

Recommendation:

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

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

Observation No. 2:

We noted during our review that 15 of 17 Close-Out Reports prepared during the month of July 2014 were not submitted to the County Treasurer's Office on a daily basis. The Close-Out Reports were submitted from 2 to 19 days after the bank deposit was made. According to the Justice of the Peace staff, occasionally they lose track of which Close-Out Reports have been submitted to the County Treasurer's Office due to limited staff and a high volume of customers.

The County Auditor's Office requires that cashiers reconcile cash on hand to receipts issued and the approved change fund, if any, on a daily basis by utilizing the Close-Out Report. Once the reconciliation is completed and the collections are deposited to the County's General Fund bank account, the Close-Out Report along with the bank validated deposit slip must be submitted to the County Treasurer's Office on a daily basis. The County Treasurer's Office utilizes the Close-Out Report, along with the bank validated deposit slip to timely receipt and account for the collections deposited to the County's General Fund bank account.

Failure to submit the Close-Out Report to the County Treasurer's Office on a daily basis results in the improper accounting of County funds.

HIDALGO COUNTY DISTRICT JUDGES

Recommendation:

Management should ensure that the Close-Out Report is submitted to the County Treasurer's Office on a daily basis after the daily deposit has been made.

Observation No. 3:

We noted during our review that 14 of 16 online credit card transactions received during the month of July 2014 were not promptly receipted. The online credit card transactions were receipted 6 to 12 days after payment was made. Consequently, the applicable case dispositions were not recorded in *AbleTerm* in a timely manner. According to staff, online credit card transactions are reviewed daily to ensure that they are receipted; however, occasionally they may forget to conduct this procedure.

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

Failure to ensure that credit card transactions are promptly receipted and case dispositions are entered in a timely manner may result in the loss or misuse of County funds and the erroneous arrest of the defendant, respectively.

Recommendation:

Management should ensure that credit card transactions are promptly receipted and case dispositions are entered into *AbleTerm* in a timely manner.

Observation No. 4:

A copy of the June 2014 and July 2014 Office of Court Administration's (OCA) "Official JP Monthly Report" has not been filed with the County Auditor's Office, as of today. Furthermore, incorrect copies of the May 2012, June 2012, July 2012, December 2012, and May 2014 OCA's "Official JP Monthly Reports" were filed with the County Auditor's Office. According to staff, they have not had time to generate the OCA's "Official JP Monthly Reports" due to a heavy workload and limited staff.

Pursuant to Local Government Code § 114.001 (b), a monthly report must be filed within five days after the last day of each month. In addition, Local Government Code § 112.002 (a) authorizes the county auditor to prescribe the system of accounting for the county. Local Government Code Section 112.002 (b) further states that "the county auditor may adopt and enforce regulations, not inconsistent with law or with a rule adopted under Section 112.003, that the auditor considers necessary for the speedy and proper collecting, checking, and accounting of the revenues and other funds and fees that belong to the county or to a person for whom a district clerk, district attorney, county officer, or precinct officer has made a collection or for whose use or benefit the officer holds or has received funds. Pursuant to Local Government Code Section 112.002 (a) and (b), the County Auditor requires the submittal of properly completed reports (i.e., *Monthly Fines and Fees Report*, *Schedule of Receipts and Deposits*, copy of the Office of Court Administration's "Official JP Monthly Report", Cash Disbursement Journal, etc.) for checking and properly accounting for funds collected by the Justice of the Peace Offices.

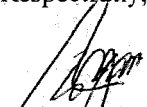
Timely submittal of the OCA Report helps ensure that revenues are recognized in a timely manner.

Recommendation:

Management should ensure that correct copies of the May 2012, June 2012, July 2012, December 2012, May 2014, June 2014 and July 2014 OCA's "Official JP Monthly Reports" are submitted to the County Auditor's Office by September 26, 2014.

Please provide written management responses to the observations noted above by September 26, 2014. If you should have any questions or would like to schedule a meeting to discuss the above noted observations, please do not hesitate to contact Alejandra Santa Ana, Internal Auditor I, at 318-2511 ext. 4647, Yvonne Torres, Revenue Audit Supervisor, at ext. 4642, Arcy B. Duran, CPA, Director of Audit, at ext. 4645 or me at ext. 4604.

Respectfully,


Ray Eufrazio, CPA
County Auditor

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

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, 266TH D.C.

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

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

NOE GONZALEZ
JUDGE, 370TH D.C.

LETICIA LOPEZ
JUDGE, 389TH D.C.

IDA SALINAS FLORES
JUDGE, 398TH D.C.

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

JESSE CONTRERAS
JUDGE, 449TH D.C.

JUSTICE OF THE PEACE ROSA TREVINO
SCHEDULE OF ADJUSTMENTS
FOR THE MONTH ENDED JULY 31, 2014

Receipt #	Do	cket #	Da	fense Description Of	fDate	ABC	CCC	CHS	CHSJP	CO	CONST2	CRF	DPS	EFF	IND	JCTF	LTF	MCWV	SCOF	SJFC	SJFS	STF	TFC	TPDS	TPW	WF	FPREC22	Total
Please enter an event stating who collected the citation fee.																												
2k36229J22		C561-14-2		Debt Claim	7/1/2014								25	10	6													41
2e36230J22		C562-14-2		Debt Claim	7/1/2014								25	10	6													41
2e36241J22		C569-14-2		Debt Claim	7/1/2014								25	10	6													41
2e36242J22		C570-14-2		Debt Claim	7/1/2014								25	10	6													41
2e36243J22		C571-14-2		Debt Claim	7/1/2014								25	10	6													41
2e36246J22		C572-14-2		Debt Claim	7/1/2014								25	10	6													41
2e36247J22		C573-14-2		Debt Claim	7/1/2014								25	10	6													41
2e36265J22		C578-14-2		Debt Claim	7/7/2014								25	10	6													41
2e36266J22		C579-14-2		Debt Claim	7/7/2014								25	10	6													41

Death Certificate sequence skipped #6117. If voided, please provide copy of the voided certificate.

Is the arrest fee assessed to the proper LEA?

2e36479J22	CR2769-09-2	MINOR IN POSSESSION	5/1/2009	40	3	1	137							2	4	4	2		0.6	5.4			5			204
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WF should not be used. Please assess fee to proper LEA.

2e36236J22	CR4229-06-2	NO VALID INSPECTION	6/14/2006	40	3	1	210						5		4	4	2		0.6	3.4	30	3		50		356
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MVF should NOT be assessed. Additionally, SCOF should be assessed.

2/36330J22	CR5305-11-2	NO SAFETY BELT	9/30/2011	40	3	1	50						5	2	4	4	2	0.1	0.6	5.4	30	3			50	200.1
2/36474J22	CR2467-14-2	UNRESTRAINED CHILD	5/29/2014	40	3	1	12.5					12.5		2	4	4	2	0.1	0.6	5.4	5	30	3	1	1	127.1

MVF should be assessed.

2/36332J22	CR1154-12-2	NO DRIVER'S LICENSE	3/7/2012	40	3	1	66						5	2	4	4	2	20	0.6	5.4					153
2/36234J22	CR2199-14-2	NO CDL	4/26/2014	40	3	1	100						5	2	4	4	2		0.6	5.4		1	1		169
2/36283J22	CR2258-14-2	NO CDL	5/21/2014	40	3	1	100						5	2	4	4	2		0.6	5.4		1	1		169
2/36390J22	CR2599-14-2	NO OPERATOR DL	6/17/2014	40	3	1	66				5		2	2	4	4	2		0.6	5.4		1	1		135

Was offense committed by the driver? If so, MVF should be assessed. Furthermore, is the arrest fee assessed to the proper LEA?

2/36262J22	CR2605-14-2	UNDER THE INFLUENCE	5/17/2013	5	40	3	1	500					2		4	4	2		0.6	5.4						567
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Was offense committed by the driver? If so, MVF should be assessed.

2/36347J22	CR2665-14-2	UNDER THE INFLUENCE	11/20/2013	40	3	1	500						5	2	4	4	2		0.6	5.4						567
2136354J22	CR2789-14-2	UNDER THE INFLUENCE	12/14/2013	40	3	1	500						5	2	4	4	2		0.6	5.4						567

Truancy Prevention and Diversion Fee should be split between TPDS (\$1) and TPDC (\$1). If partial payment is receipted, please assess fee as per the allocation rules.

2236358J22	CR0584-14-2	SPEEDING (EXCEED PRI	2/4/2014	40	3	1	48						5	2	4	4	2	0.1	20	0.6	5.4	30	3	2		170.1
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CCC should be assessed.

2236309J22	CR2641-14-2	Over Gross Weight (<	7/8/2014		3	1	190						5	2	4	4	2		0.6	5.4		1	1			219
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Exhibit A

JUSTICE OF THE PEACE ROSA TREVINO
SCHEDULE OF ADJUSTMENTS
FOR THE MONTH ENDED JULY 31, 2014

Receipt #	Do	cket #	Da	fense	Description Of	fDate	ABC	CCC	CHS	CHSJIP	CO	CONST2	CRF	DPS	EFF	IND	JSTF	JCTF	LTF	MVW	SCOF	SJFC	SJFS	SO	TFC	TPDS	TPW	FPREC22	Total		
<u>CCC should be assessed.</u>																															
2K36366J22	CR	2844-14-2		Over	Gross Weight (<	7/9/2014			3	1	190			5	2	2	4	4	2		0.6	5.4			1	1			219		
<u>CCC should be assessed. Additionally, did offense occur within 20 miles of the border? If yes, the entire fine is retained by County.</u>																															
2K36392J22	CR	2866-14-2		Over	Gross Weight (<	7/16/2014			3	1	95			5	2	2	4	4	2	95		0.6	5.4			1	1			219	
2J36434J22	CR	2984-14-2		Over	Gross Weight (<	7/21/2014			3	1	95			5	2	2	4	4	2	95		0.6	5.4			1	1			219	
<u>Did offense occur within 20 miles of the border? If yes, the entire fine is retained by County.</u>																															
2J36280J22	CR	2612-14-2		Over	Gross Weight (2	7/5/2014			40	3	1	250		5	2	2	4	4	2	250		0.6	5.4			1	1			569	
2J36296J22	CR	2619-14-2		Over	Gross Weight (2	7/6/2014			40	3	1	250		5	2	2	4	4	2	250		0.6	5.4			1	1			569	

Note: Please ensure that the Scofflaw fee is assessed properly pursuant to Transportation Code Sec. 502.010 (f)
Note: Please ensure that Overweight Violation cases are assessed the correct fine pursuant to Transportation Code 621.506.

JUSTICE OF THE PEACE
MONTHLY FINES AND FEES COLLECTED
FOR THE MONTH OF: July-14

RECEIVED
JUL 14 14

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

City: PHARR, TX
Hidalgo County, Texas

Part I: RECAP OF AMOUNT PAYABLE TO THE COUNTY TREASURER

TOTAL CASH COLLECTED	(Receipts #s) <u>36228 522</u> THRU <u>36496 522</u>	\$ <u>49,639.50</u>
	(Control #s) <u>2655947</u> THRU <u>2764207</u>	<u>410-2</u>
Sheriff's "D" Report	(Receipt #s) <u>2655948</u> THRU <u>36720522</u>	
	(Control #s) <u>36720522</u> THRU <u>36720522</u>	
LESS: COST ON DEPOSIT		<u>107.00</u> X7 ✓
ADD: COST ON DEPOSIT LIQUIDATED		<u>379.10</u> X7 ✓
AMOUNT OWED TO COUNTY (Should Match Amt in Part III)		<u>49,811.50</u> X3 ✓
Less: Total amount of remittances to County Treasurer (From Part II)		<u>49,626.80</u>
Total funds due to County Treasurer (Overtransfer Made to Co Treas.)		<u>184.70</u> X4-a ✓

Part II: REMITTANCES MADE TO THE COUNTY TREASURER

DESCRIPTION	AMOUNT	COMMENT
Total Collections for the Month (See Schedule of Receipts & Deposits)	\$ <u>49,426.80</u> B1 ✓	
Add: Previous Month's Bond Overtransfer	<u>379.10</u>	
Add: HCSO Monthly "D" Collections Report	<u>179.00</u> \$200.00 X9 ✓	
Total Remittances Made to the County Treasurer	\$ <u>49,626.80</u> 49,811.50	

PREPARED BY: Michael B. Trevino

DATE: 08/06/14

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

COUNTY AUDITOR'S OFFICE
DATE ARS 08-28-14
11-25-14

JUSTICE OF THE PEACE

DATE

**JUSTICE OF THE PEACE
MONTHLY FINES AND FEES COLLECTED
FOR THE MONTH OF: July-14**

RECEIVED

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

City: PHARR, TEXAS
Hidalgo County, Texas

Part III: SUMMARY OF COLLECTIONS PAYABLE TO THE COUNTY TREASURER

PAGE 2 OF 2

Name of Fine, Fee, Court Cost	# Issued/ Filed	Statute Reference	Detail of Amt Collected	GL Acct No.	Amt. Collected
FINES:					27,288.00
County Fines (Local Fine)		LGC 113.004 PC 12.23		1200-351-10-064-000-0-000	26,594.15
Texas Parks & Wildlife 85% Fine (State Fine)		TPWC 12.107		1100-207-20-000-012-0-000	113.00
No Safety Belt 50% Fine (State Fine)		TRC 545.412, 545.413 (j)		1100-207-20-000-028-0-000	2.55
Gross Weight 50% Fine (State Fine)		TRC Sec 621.506 (g)		1100-207-20-000-013-0-000	0.50
School District 50% Fines		Educ. Code § 25.093 (d) 1 (A)		1100-207-30-000-007-0-000	690.08
LOCAL COURT COSTS AND FEES:					
Courthouse Security Adm. Fee (\$3)		C.C.P. Art. 102.017 (b)		1241-341-10-060-001-0-000	573.00
Courthouse Security Fund JP (\$1)		C.C.P. Art. 102.017		1245-341-10-064-000-0-000	181.00
Justice Court Technology Fund (\$4)		C.C.P. Art. 102.0173		1242-341-10-060-000-0-000	748.00
Time Payment - @40% OF \$25.00 (\$10.00)		LGC 133.103 (d)		1100-341-10-060-001-0-000	-
Time Payment - @ 10% of \$25.00 (\$2.50)		LGC 133.103 (c)		1100-341-10-060-002-0-000	-
Administrative Local Transaction Fee (\$2)		C.C.P. Art. 102.072		1100-341-10-060-003-0-000	382.00
Motor Vehicle Adm. Fee (\$10-\$20) Themselves Fee for Exp. DL, Exp. Insp. Cert, Exp. Mv. Reg.		TRC Sec 548.605, 521.026 502.407		1100-341-10-060-004-0-000	20.00
Special Fees				1100-341-10-064-000-0-000	278.00
Deferred Disposition		C.C.P. Art. 45.051	258.00		
Administrative Fee - "Drivers Safety Course" (\$10)		C.C.P. Art. 45.051(f)	20.00		
Support of Judiciary Fund (\$ 60)		LGC 133.105		1100-341-10-060-009-0-000	108.60
Traffic Fee (\$3)		T.R.C. 542.403		1100-341-10-064-000-0-000	207.00
Child Safety (\$20-\$25)		C.C.P. Art. 102.014 (c)		1100-341-10-060-011-0-000	-
Failure to Appear (\$4)		TRC 706.006/706.007(d)(2)		1100-341-10-060-012-0-000	-
Scofflaw Fee (\$20)		TRC 502.010(a)		1100-341-10-140-049-0-000	160.00
Truancy Prevention and Diversion Fund (\$1)		C.C.P. Art. 102.015		1100-341-10-060-013-0-000	138.00
STATE COURT COSTS AND FEES:					
Criminal Justice Planning Fund C.C.P. (\$5)		C.C.P. Art. 102.051		1100-207-20-000-003-0-000	-
State General Revenue Fund (\$2.50)		C.C.P. Art. 102.015		1100-207-20-000-010-0-000	-
Law Enforcement Education Fund (\$1, \$1.50, \$3.50)		Govt. Code Sec. 415.082		1100-207-20-000-011-0-000	-
Operators and Chauffeurs License Fund (\$75)		T.R.C. 601.192		1100-207-20-000-031-0-000	-
Time Payment - @50% OF \$25.00 (\$12.50)		LGC 133.103 (b)		1100-207-20-000-005-0-000	-
Juvenile Crime and Delinquency Fund (\$25, \$50)		C.C.P. Art. 102.075(m)		1100-207-20-000-007-0-000	1.50
Comprehensive Rehabilitation Fund (\$5)		C.C.P. Art. 102.082		1100-207-20-000-008-0-000	-
Fugitive Apprehension Fund (\$5)		C.C.P. Art. 102.019 (a) 2		1100-207-20-000-009-0-000	25.00
Consolidated Court Costs Fund (\$17)		CCP 102.075 (a) 3/LGC 133.102		1100-207-20-000-015-0-000	7525.00
Compensation Victims Of Crime Fund (\$3, \$5, \$15, \$35)		C.C.P. Art. 56.55 (2) & (3)		1100-207-20-000-017-0-000	75.00
Judicial & Court Personnel Training Fund (\$1, \$2)		Govt. Code Sec. 56.001 (b)		1100-207-20-000-027-0-000	10.00
Correctional Management Institute of Texas Fund (\$50)		CCP Art. 102.075		1100-207-20-000-029-0-000	0.50
Indigent legal Services Fee-JP (\$6)	-42	Govt. Code Sec. 101.141(2) (B)		1100-207-20-000-004-0-000	252.00
State Traffic Fee- Subtitle C (\$30)		TRC Sec 542.4031		1100-207-20-000-035-0-000	2,010.00
Jury Service Fee (\$4)		C.C.P. Art. 102.0045		1100-207-20-000-053-0-000	724.00
Support of Judiciary Fund (\$5 40)		LGC 133.105		1100-207-20-000-054-0-000	959.40
Birth Certificate Fee (\$1.80)		HSC 191.022(f)		1100-207-20-000-039-0-000	-
Defensive Driving Record Fee (\$12)		C.C.P. Art. 45.0511 (c-1)		1100-207-20-000-057-0-000	-
Indigent Defense Representation Fund (\$2)		LGC 133.107/GC 102.023		1100-207-20-000-059-0-000	344.00
Moving Violation Fee (\$0.10)		C.C.P. Art. 102.022/GC		1100-207-20-000-061-0-000	6.30
Safety Seat Violation Fee (\$0.15)		TRC 545.412 (b-1)		1100-207-20-000-062-0-000	-
Failure to Appear (\$20)		TRC 706.006/706.007(d)(2)		1100-207-20-000-066-0-000	-
Electronic Filing Fee - Civil (\$10)		GC 101.1411/GC 51.851		1100-207-20-000-070-0-000	420.00
Truancy Prevention and Diversion Fund (\$1)		C.C.P. Art. 102.015		1100-207-20-000-073-0-000	138.00
Texas Home Visiting Program Contribution (\$5)		HSC 191.0048/LGC 118.018 (c)		1100-207-20-000-074-0-000	-
ARREST/WARRANT FEES: STATE		C.C.P. Art. 102.011			
D.P.S. (\$3, \$5, \$35, \$50)				1100-207-20-000-019-0-000	815.00
T.A.B.C. (\$3, \$5, \$35, \$50)				1100-207-20-000-020-0-000	20.00
P.K.W.L. (\$3, \$5, \$35, \$50)				1100-207-20-000-021-0-000	15.00
ARREST/WARRANT/SERVICE FEES: COUNTY		LGC 118.131			
Sheriff Fees:				1100-342-10-060-001-0-000	70.00
Constable Fees:				1100-342-10-291-000-0-000	-
Precinct #1				1100-342-10-292-000-0-000	4940.00
Precinct #2				1100-342-10-293-000-0-000	-
Precinct #3				1100-342-10-294-000-0-000	-
Precinct #4				1100-342-10-295-000-0-000	-
Precinct #5				1100-341-10-060-007-0-000	-
District Attorney Fees				1100-342-10-060-002-0-000	5.00
Tax Assessor Fraud Investigators				1100-342-10-060-003-0-000	-
School District Arrest Fee				1100-342-20-060-001-0-000	-
Fire Marshal Fee					
Due to Others				1100-207-30-000-003-0-000	-
Warrant Fees Due to Other Law Enforcement Agencies		C.C.P. Art. 102.011 (a) 2 (A)		1100-202-00-000-010-0-000	-
Refund - Overpayments				1100-202-00-000-010-0-000	-
Due to Others				1100-202-00-000-010-0-000	-
Restitution				1100-202-00-000-010-0-000	-
Failure to Appear- OmniBase (\$6)		TRC 706.006/706.007(d)(2)		1100-202-00-000-019-0-000	-
Justice Fees (Local Fees)				1100-341-10-060-001-0-000	1,200.00
Small Claims Court Filing Fee (\$25)		LGC 118.121/118.122			
Debt Claim Fee (Justice Court Filing Fee) (\$25)		LGC 118.121/118.122	475.00		
Landlord & Tenant Eviction Filing Fee (Forcible Entry & Detainer Court) (\$25)		LGC 118.121/118.122	575.00		
Transcript Fees (\$10)		LGC 118.121/118.123 (b)	-		
Abstract Fees (\$5)		LGC 118.121/118.123 (c)	120.00		
Writ Filing Fee (\$5)		LGC 118.121/118.123 (d)	30.00		
Issuing other Document (\$1 1st pg., 25 for each addtl pg)		LGC 118.121/118.123 (e)	-		
Certified Copies of Court Papers (\$2 1st pg., 25 for each addtl pg)		LGC 118.121	-		
Probable Cause Tow Hearing Fee (\$20)		LGC 101.141 (a)(4)	-		
Birth Certificates (\$22 each \$9.20 local)		HSC 191.0045 (3)(d)		1100-341-10-060-001-0-000	-
Death Certificates (\$20 each, each addtl \$3)		HSC 191.0045 (3)(d)		1100-341-10-060-001-0-000	60.00
Preservation of Vital Statistics Fee (\$1 each)		HSC Sec 191.0045(b)		1100-341-10-060-008-0-000	3.00
Jury Fees (Civil \$22, Criminal \$3)		Rules of Civil Proc., Rule 304.1(b)/CCP 102.004		1100-341-10-060-006-0-000	-

TOTAL AMOUNT DUE TO THE COUNTY TREASURER:

\$ 49,639.50

19,817.90

HIDALGO COUNTY FIRE MARSHAL MONTHLY REPORT
FOR THE MONTH OF JUNE

	APPLICANT	RECEIPT	Cash	Check	MO	TYPE OF	TREASURER	AMOUNTS
DATE	NAME	NUMBER				SERVICE	RECEIPT	DUE TO
								COUNTY
6 2 2014	EFREN LUNA JR.	7664	X			BURN PERMIT	176018	\$25.00
6 2 2014	GONZALO SILVA JR.	7665	X			BURN PERMIT	176018	\$25.00
6 2 2014	ROQUE DAVID RAMIREZ	7666	X			BURN PERMIT	176018	\$25.00
6 2 2014	XAVIER KURUPASSERIL	7667		X		BURN PERMIT	176018	\$25.00
6 2 2014	VIRIDIANA OLGUIN	7668	X			BURN PERMIT	176018	\$25.00
6 2 2014	JUAN LEDESMA	7669	X			BURN PERMIT	176018	\$25.00
6 2 2014	ELDA RAMOS	7670	X			BURN PERMIT	176018	\$25.00
6 2 2014	VIRGINIA KOPECKI	7671	X			BURN PERMIT	176018	\$25.00
6 2 2014	JAVIER DE LA O	7672	X			BURN PERMIT	176018	\$25.00
6 2 2014	ALFREDO ESPINOZA	7673	X			BURN PERMIT	176018	\$25.00
6 2 2014	CHRISTOVAL BARRERA	7674	X			BURN PERMIT	176018	\$25.00
6 2 2014	FLOR MORENO	7675	X			BUSINESS OCCUPANCY	176018	\$75.00
6 3 2014	LEONARDO CAMARILLO	7676	X			BURN PERMIT	176019	\$25.00
6 3 2014	JULIO TORRES	7677	X			BUSINESS OCCUPANCY	176019	\$75.00
6 3 2014	JULIO TORRES	7678	X			BUSINESS OCCUPANCY	176019	\$75.00
6 3 2014	RICARDO CASTELLANO	7679	X			BURN PERMIT	176019	\$25.00
6 4 2014	FRUCTOSO BRAVO	7680	X			BUSINESS OCCUPANCY	176020	\$75.00
6 4 2014	JUANITA VILLARREAL	7681	X			BURN PERMIT	176020	\$25.00
6 4 2014	OMAR ESPERICUETA	7682		X		BUSINESS OCCUPANCY	176020	\$75.00
6 4 2014	HOMERO RUIZ	7683		X		BUSINESS OCCUPANCY	176020	\$50.00
6 4 2014	BLANCA MUNIZ	7684	X			BURN PERMIT	176020	\$25.00
6 4 2014	MARTIN PENA	7685		X		BUSINESS OCCUPANCY	176020	\$75.00
6 4 2014	ESTEBAN GOMEZ	7686	X			BURN PERMIT	176020	\$25.00
6 4 2014	JOSE A. LUNA	7687	X			BURN PERMIT	176020	\$25.00
6 4 2014	MARIO TRIGO	7688	X			BURN PERMIT	176020	\$25.00
6 4 2014	DONIS RIVAS	7689	X			BURN PERMIT	176020	\$25.00
6 4 2014	MARIA SALINAS	7690	X			BUSINESS OCCUPANCY	176020	\$75.00
6 4 2014	MAGIC PHONE	7691	X			BUSINESS OCCUPANCY	176020	\$50.00
6 4 2014	VIVIANA RAMIREZ	7692		X		BUSINESS OCCUPANCY	176020	\$50.00
6 4 2014	ANGELICAL HOME HEALTH	7693		X		BUSINESS OCCUPANCY	176020	\$50.00

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6 4 2014	RENE VILLARREAL	7694	X			BURN PERMIT	176020	\$25.00
6 4 2014	MARIA ZEPEDA	7695	X			BURN PERMIT	176020	\$25.00
6 4 2014	GUADALUPE MARTINEZ	7696	X			BURN PERMIT	176020	\$25.00
6 4 2014	JUAN M. SALINAS	7697	X			BURN PERMIT	176020	\$25.00
6 4 2014	ALMA PEREZ	7698		X		BUSINESS OCCUPANCY	176020	\$75.00
6 4 2014	ANDRES GARCIA	7699	X			BURN PERMIT	176020	\$25.00
6 4 2014	OLGA RIOS	7700	X			BURN PERMIT	176020	\$25.00
6 4 2014	MONTRAY MERCER	7701		X		BURN PERMIT	176020	\$25.00
6 4 2014	NICOLAS GUTIERREZ	7702		X		BURN PERMIT	176020	\$25.00
6 4 2014	WILLIAM REVELLE	7703		X		BURN PERMIT	176020	\$25.00
6 4 2014	SAN BENITO VENTURES LLC	7704			X	BUSINESS OCCUPANCY	176020	\$75.00
6 4 2014	SAUL GUTIERREZ	7705	X			BUSINESS OCCUPANCY	176020	\$75.00
6 4 2014	ELEAZAR CARRILLO	7706	X			BURN PERMIT	176020	\$25.00
6 4 2014	ELIZABETH GARCIA	7707	X			BURN PERMIT	176020	\$25.00
6 4 2014	CHRISTIAN ADAME	7708	X			BURN PERMIT	176020	\$25.00
6 4 2014	GARY SCOGGINS	7709	X			BURN PERMIT	176020	\$25.00
6 4 2014	BLANCA SALINAS	7710	X			BURN PERMIT	176020	\$25.00
6 4 2014	CRISTELA VILLEGAS	7711	X			BURN PERMIT	176020	\$25.00
6 4 2014	ANASTASIA RODRIGUEZ	7712	X			BURN PERMIT	176020	\$25.00
6 4 2014	LUIS MEDINA	7713	X			BUSINESS OCCUPANCY	176020	\$75.00
6 4 2014	ALBERTO MARTINEZ	7714		X		BUSINESS OCCUPANCY	176020	\$75.00
6 4 2014	ABIGAIL GARZA	7715	X			BUSINESS OCCUPANCY	176020	\$75.00
6 4 2014	MELISSA HINOJOSA	7716		X		BUSINESS OCCUPANCY	176020	\$50.00
6 4 2014	HUGO VASQUEZ	7717	X			BUSINESS OCCUPANCY	176020	\$75.00
6 4 2014	LUIS PENA JR.	7718	X			BURN PERMIT	176020	\$25.00
6 4 2014	JOSE LUIS GONZALEZ	7719	X			BUSINESS OCCUPANCY	176020	\$75.00
6 4 2014	ROSA BARRERA	7720	X			BUSINESS OCCUPANCY	176020	\$50.00
6 4 2014	RAUL DEANDA	7721	X			BURN PERMIT	176020	\$25.00
6 4 2014	AZIZ #9	7722	X			BUSINESS OCCUPANCY	176020	\$50.00
6 4 2014	AZIZ #23	7723	X			BUSINESS OCCUPANCY	176020	\$75.00
6 4 2014	ODET GARCIA	7724	X			BUILDING PERMIT	176020	\$200.00
6 4 2014	ARTURO SALINAS	7725	X			BURN PERMIT	176020	\$25.00
6 4 2014	ROGELIO GARCIA CORTÉZ	7726	X			BURN PERMIT	176020	\$25.00

6 4 2014	JUAN GONZALEZ	7727	X			BURN PERMIT	176020	\$25.00
6 4 2014	CYNTHIA CASANOVA	7728	X			BUSINESS OCCUPANCY	176020	\$50.00
6 4 2014	LIBRADA SEPULVEDA	7729		X		BURN PERMIT	176020	\$25.00
6 4 2014	ARTURO ZAMORA	7730		X		BUSINESS OCCUPANCY	176020	\$75.00
6 4 2014	VALENTE ALANIZ	7731	X			BUSINESS OCCUPANCY	176020	\$50.00
6 4 2014	ARTURO GARCIA	7732	X			BURN PERMIT	176020	\$25.00
6 4 2014	IRASEMA LOPEZ	7733		X		BUSINESS OCCUPANCY	176020	\$75.00
6 4 2014	DIANA CHAVERO	7734	X			BURN PERMIT	176020	\$25.00
6 4 2014	JOSE MONROY	7735	X			BUSINESS OCCUPANCY	176020	\$50.00
6 4 2014	ROGELIO ROCHA	7736	X			BURN PERMIT	176020	\$25.00
6 4 2014	RAMON ORTIZ	7737	X			BURN PERMIT	176020	\$25.00
6 4 2014	GMET COMMUNICATIONS	7738	X			BUSINESS OCCUPANCY	176020	\$50.00
6 4 2014	ESMERALDA GONZALEZ	7739	X			BURN PERMIT	176020	\$25.00
6 4 2014	ADRIAN CANTU	7740	X			BUSINESS OCCUPANCY	176020	\$50.00
6 4 2014	BYRON FARLEY	7741	X			BURN PERMIT	176020	\$25.00
6 5 2014	RIO GRANDE STEEL, LTD	7742		X		BUSINESS OCCUPANCY	176113	\$50.00
6 5 2014	CHARLES ANTONIO	7743	X			DUPLICATE PERMIT	176113	\$5.00
6 5 2014	JORGE RODRIGUEZ	7744	X			BURN PERMIT	176113	\$25.00
6 5 2014	KATHY MAIN	7745	X			BURN PERMIT	176113	\$25.00
6 5 2014	RUBEN ESPINOZA	7746		X		BURN PERMIT	176113	\$25.00
6 6 2014	MICHAEL KELLY	7747	X			BURN PERMIT	176114	\$25.00
6 6 2014	JAMES E. SPARKS	7748	X			BURN PERMIT	176114	\$25.00
6 10 2014	DELFINA CANTU	7749		X		BURN PERMIT	176227	\$25.00
6 11 2014	EDWARD PICCIRILLO	7750	X			BURN PERMIT	176228	\$25.00
6 11 2014	JORGE GARCIA TORRES	7751	X			BURN PERMIT	176228	\$25.00
6 11 2014	LUPE ENRIQUEZ	7752		X		BURN PERMIT	176228	\$25.00
6 11 2014	PLAINS CAPITAL BANK #5114	7753		X		BUSINESS OCCUPANCY	176228	\$75.00
6 11 2014	VOID	7754	VOID	VOID	VOID	VOID	176228	VOID
6 11 2014	OMAR GONZALEZ	7755	X			BURN PERMIT	176228	\$25.00
6 11 2014	BEST SPEECH THERAPY	7756		X		BUSINESS OCCUPANCY	176228	\$50.00
6 11 2014	JOSEFINA CUELLAR	7757	X			BURN PERMIT	176228	\$25.00
6 11 2014	GERONIMO AYALA	7758	X			BUSINESS OCCUPANCY	176228	\$75.00
6 11 2014	RENE DE HOYOS	7759	X			BURN PERMIT	176228	\$25.00

6 11 2014	MARIA RODRIGUEZ	7760	X			BURN PERMIT	176228	\$25.00
6 11 2014	SERGIO QUIROZ	7761	X			BUSINESS OCCUPANCY	176228	\$75.00
6 11 2014	RAMON AUTO SERVICE	7762	X			BUSINESS OCCUPANCY	176228	\$50.00
6 11 2014	ROQUE GARZA	7763	X			BUSINESS OCCUPANCY	176228	\$75.00
6 11 2014	GERARDO DOBAO	7764	X			BURN PERMIT	176228	\$25.00
6 11 2014	ROSA ENRIQUEZ	7765	X			BUSINESS OCCUPANCY	176228	\$75.00
6 11 2014	FRANKS DRIVE THRU	7766		X		BUSINESS OCCUPANCY	176228	\$75.00
6 11 2014	JUAN D. CANTU	7767	X			BUSINESS OCCUPANCY	176228	\$75.00
6 11 2014	ALEJANDROS RESTAURANT	7768		X		BUSINESS OCCUPANCY	176228	\$75.00
6 11 2014	RICARDO REYES	7769	X			BUSINESS OCCUPANCY	176228	\$75.00
6 11 2014	CESAR LOPEZ	7770	X			BUSINESS OCCUPANCY	176228	\$75.00
6 11 2014	JUAN IGNACIO	7771	X			BUSINESS OCCUPANCY	176228	\$75.00
6 11 2014	MARCELINA AGUILAR	7772	X			BURN PERMIT	176228	\$25.00
6 11 2014	LOURDES CLARK	7773	X			BUSINESS OCCUPANCY	176228	\$75.00
6 11 2014	ELIA MONDRAGON	7774	X			BURN PERMIT	176228	\$25.00
6 11 2014	ABELARDO MORENO	7775		X		BUSINESS OCCUPANCY	176228	\$75.00
6 11 2014	ANA CARRIZALES	7776	X			BUSINESS OCCUPANCY	176228	\$75.00
6 11 2014	FABIAN LOPEZ	7777	X			BURN PERMIT	176228	\$25.00
6 11 2014	HECTOR ESPINO	7778		X		BUSINESS OCCUPANCY	176228	\$75.00
6 11 2014	USVALDO ASCENCIO	7779	X			BURN PERMIT	176228	\$100.00
6 11 2014	MIRTHA CANALES	7780	X			BUSINESS OCCUPANCY	176228	\$75.00
6 11 2014	RAFAEL CARDENAS CANTU	7781	X			BUSINESS OCCUPANCY	176228	\$75.00
6 11 2014	ANA CARRIZALES	7782	X			BUSINESS OCCUPANCY	176228	\$75.00
6 11 2014	BILLY JO IRVIN	7783	X			BUSINESS OCCUPANCY	176228	\$25.00
6 11 2014	DIAMANTINA MALDONADO	7784	X			BURN PERMIT	176228	\$25.00
6 11 2014	ADAN ORDUNO	7785	X			BUSINESS OCCUPANCY	176228	\$75.00
6 11 2014	JUAN ANGEL GARCIA	7786	X			BUSINESS OCCUPANCY	176228	\$75.00
6 11 2014	MARIA VERA	7787	X			BURN PERMIT	176228	\$25.00
6 11 2014	DEYANIRA GUTIERREZ	7788	X			BURN PERMIT	176228	\$25.00
6 11 2014	ESMERALDA HERNANDEZ	7789	X			BUSINESS OCCUPANCY	176228	\$75.00
6 11 2014	RAMON LOPEZ JR.	7790		X		BURN PERMIT	176228	\$25.00
6 11 2014	JOSE L. IBARRA	7791	X			BUSINESS OCCUPANCY	176228	\$75.00
6 11 2014	DELIA GONZALEZ	7792	X			BUSINESS OCCUPANCY	176228	\$75.00

1,975.00

6 11 2014	IMELDA PAVON	7793	X		BUSINESS OCCUPANCY	176228	\$75.00	
6 11 2014	RICARDO BANUELOS	7794		X	BURN PERMIT	176228	\$25.00	
6 11 2014	RENE FARIAS	7795	X		BURN PERMIT	176228	\$25.00	
6 11 2014	SISTER & BROTHERS THERAPY CENTER	7796		X	BUSINESS OCCUPANCY	176228	\$50.00	
6 11 2014	ELEHAUD MONTOYA	7797	X		BURN PERMIT	176228	\$25.00	
6 11 2014	ADOLFO VALADEZ	7798		X	BUSINESS OCCUPANCY	176228	\$75.00	
6 11 2014	ANNABEL GARZA	7799		X	BUSINESS OCCUPANCY	176228	\$75.00	
6 11 2014	MARCO ALEMAN	7800	X		BURN PERMIT	176228	\$25.00	
6 11 2014	PHILIP CHAVEZ	7801			X	BURN PERMIT	176228	\$25.00
6 11 2014	EDWIN DEKOCK	7802	X		BURN PERMIT	176228	\$25.00	
6 11 2014	GONZALO CHACON	7803	X		BUSINESS OCCUPANCY	176228	\$75.00	
6 11 2014	CYNTHIA REQUENEZ	7804		X	BUSINESS OCCUPANCY	176228	\$75.00	
6 11 2014	JUANA SANCHEZ	7805	X		BUSINESS OCCUPANCY	176228	\$75.00	
6 11 2014	RICARDO HERNANDEZ	7806	X		BURN PERMIT	176228	\$25.00	
6 11 2014	ROBERT MORA	7807	X		BUSINESS OCCUPANCY	176228	\$75.00	
6 11 2014	MONITAS TAQUERIA	7808	X		BUSINESS OCCUPANCY	176228	\$75.00	
6 13 2014	ADAN SEPULVEDA	7809	X		BURN PERMIT	176357	\$25.00	
6 13 2014	TEXAS FIRE GUARD	7810		X	SPRINKLER SYSTEM	176357	\$60.00	
6 13 2014	HIBERTO CARDONA	7811	X		BURN PERMIT	176357	\$25.00	
6 13 2014	JESUS GONZALEZ	7812	X		BURN PERMIT	176357	\$25.00	
6 13 2014	NORMA MORALES	7813	X		BURN PERMIT	176357	\$25.00	
6 16 2014	BEATRIZ HERNANDEZ	7814		X	BURN PERMIT	176517	\$25.00	
6 16 2014	JUAN ALONZO	7815	X		BURN PERMIT	176517	\$25.00	
6 17 2014	MARIVEL MARTINEZ	7816	X		BURN PERMIT	176519	\$25.00	
6 17 2014	MARIA MARTINEZ	7817	X		BURN PERMIT	176519	\$25.00	
6 17 2014	MERCEDES ISD	7818	X		BURN PERMIT	176519	\$100.00	
6 17 2014	JERRY CONOVER	7819		X	BURN PERMIT	176519	\$100.00	
6 17 2014	MIGUEL ALMAGUER	7820	X		BURN PERMIT	176519	\$25.00	
6 18 2014	MARIA PINA CORONA	7821		X	BUSINESS OCCUPANCY	176520	\$75.00	
6 18 2014	FERNANDO RANGEL	7822		X	BUSINESS OCCUPANCY	176520	\$75.00	
6 18 2014	JESUS SAENZ	7823		X	BUSINESS OCCUPANCY	176520	\$75.00	
6 18 2014	JESUS SAENZ	7824		X	BUSINESS OCCUPANCY	176520	\$75.00	
6 18 2014	GERARDO CASTORENA	7825		X	BUSINESS OCCUPANCY	176520	\$75.00	

\$116,550

6 18 2014	ROBERT CUELLAR	7826		X		BUILDING PERMIT	176520	\$200.00
6 18 2014	MARIA SALINAS	7827	X			BUSINESS OCCUPANCY	176520	\$75.00
6 18 2014	JUAN FALTO	7828	X			BURN PERMIT	176520	\$25.00
6 18 2014	CESAR CACERES	7829		X		BUSINESS OCCUPANCY	176520	\$75.00
6 18 2014	MARCO LOPEZ	7830	X			BUSINESS OCCUPANCY	176520	\$75.00
6 18 2014	PEDRO VILLARREAL	7831	X			BUSINESS OCCUPANCY	176520	\$75.00
6 18 2014	YAHAIRA RIVERA	7832	X			BUSINESS OCCUPANCY	176520	\$75.00
6 18 2014	VOID	7833	VOID	VOID	VOID	VOID	176520	VOID
6 18 2014	NANCY JIMENEZ	7834		X		BUSINESS OCCUPANCY	176520	\$75.00
6 18 2014	ARMANDO ACEVEDO	7835	X			BUSINESS OCCUPANCY	176520	\$75.00
6 18 2014	DOLLAR GENERAL #7313	7836	X			BUSINESS OCCUPANCY	176520	\$50.00
6 18 2014	MARY LOU GUERRA	7837		X		BUSINESS OCCUPANCY	176520	\$75.00
6 18 2014	ALBERTO CAZARRES	7838	X			BUILDING PERMIT	176520	\$200.00
6 18 2014	GENARO FUENTES	7839	X			BUSINESS OCCUPANCY	176520	\$75.00
6 18 2014	AZTECA	7840	X			BUSINESS OCCUPANCY	176520	\$75.00
6 18 2014	MID VALLEY AUTO MART	7841	X			BUSINESS OCCUPANCY	176520	\$50.00
6 18 2014	JOSE LUIS GONZALES	7842	X			BUSINESS OCCUPANCY	176520	\$75.00
6 18 2014	AUTOZONE #3998	7843	X			BUSINESS OCCUPANCY	176520	\$50.00
6 18 2014	FIRST CASH PAWN #90	7844	X			BUSINESS OCCUPANCY	176520	\$75.00
6 18 2014	APOLONIA CAMPOS	7845	X			BUSINESS OCCUPANCY	176520	\$75.00
6 18 2014	ORLANDO GARCIA	7846	X			BUSINESS OCCUPANCY	176520	\$75.00
6 18 2014	SILVIA ORDUNO	7847	X			BUSINESS OCCUPANCY	176520	\$75.00
6 18 2014	MARTIN CAVAZOS	7848	X			BUSINESS OCCUPANCY	176520	\$75.00
6 18 2014	ENSALADAS & MAS	7849	X			BUSINESS OCCUPANCY	176520	\$75.00
6 18 2014	MARIBEL NINO	7850	X			BUSINESS OCCUPANCY	176520	\$75.00
6 18 2014	SILVIA ORDUNO	7851	X			BUSINESS OCCUPANCY	176520	\$75.00
6 18 2014	MARTHA ARECHIGA	7852	X			BUSINESS OCCUPANCY	176520	\$75.00
6 18 2014	DAVID ELIZONDO	7853		X		BUSINESS OCCUPANCY	176520	\$75.00
6 18 2014	MARIA GUAJARDO	7854	X			BUSINESS OCCUPANCY	176520	\$75.00
6 18 2014	MARTIN CAVAZOS	7855	X			BUSINESS OCCUPANCY	176520	\$75.00
6 18 2014	EVA AGUAYO	7856		X		BUSINESS OCCUPANCY	176520	\$50.00
6 18 2014	JUAN VILLARREAL	7857	X			BURN PERMIT	176520	\$25.00
6 18 2014	ALMA HERNANDEZ	7858	X			BUSINESS OCCUPANCY	176520	\$75.00

6 18 2014	FELIX ALANIZ JR.	7859		X	BUSINESS OCCUPANCY	176520	\$50.00
6 18 2014	JUAN GUERRERO	7860	X		BUSINESS OCCUPANCY	176520	\$75.00
6 18 2014	LEOPOLDO ALVAREZ	7861	X		BUSINESS OCCUPANCY	176520	\$75.00
6 18 2014	ANNA LUNA	7862		X	BUSINESS OCCUPANCY	176520	\$75.00
6 18 2014	JESUS TORRES	7863	X		BUSINESS OCCUPANCY	176520	\$75.00
6 18 2014	ABEL SALAZAR	7864	X		BUSINESS OCCUPANCY BURN PERMIT	176520	\$100.00
6 18 2014	TERRY MCGOVERN	7865	X		BUILDING PERMIT	176520	\$200.00
6 20 2014	YOIANDA MARICHALAR	7866	X		BURN PERMIT	176598	\$25.00
6 20 2014	W. MURRAY THOMPSON	7867		X	BUILDING PERMIT	176598	\$200.00
6 20 2014	GUADALUPE PEREZ	7868	X		BURN PERMIT	176598	\$25.00
6 20 2014	MANUEL RODRIGUEZ	7869	X		BURN PERMIT	176598	\$25.00
6 20 2014	MANUEL RODRIGUEZ	7870	X		BURN PERMIT	176598	\$25.00
6 20 2014	WAYNE GANTT	7871	X		BURN PERMIT	176598	\$25.00
6 20 2014	JESSICA ALANIS	7872		X	BUSINESS OCCUPANCY	176598	\$75.00
6 20 2014	JOSE LONGORIA	7873	X		BURN PERMIT	176598	\$25.00
6 23 2014	GUADALUPE MARTINEZ	7874		X	BUSINESS OCCUPANCY	176600	\$75.00
6 23 2014	BJ IRVING	7875		X	FIRE PROTECTION SYSTEM	176600	\$150.00
6 24 2014	ALVARO LOPEZ	7876	X		BURN PERMIT	176714	\$25.00
6 24 2014	ANNA PEREZ	7877		X	COPY OF INVESTIGATION REPORT	176714	\$25.00
6 24 2014	JACQUELINE GARCIA	7878	X		BURN PERMIT	176714	\$25.00
6 24 2014	ERICA ALVAREZ	7879	X		BURN PERMIT	176714	\$25.00
6 24 2014	OSCAR GARCIA	7880		X	BURN PERMIT	176714	\$25.00
6 25 2014	JOSE GUIZA	7881	X		BUSINESS OCCUPANCY	176713	\$75.00
6 25 2014	NORA RANGEL	7882	X		BURN PERMIT	176713	\$25.00
6 25 2014	VICTOR MONTOYA	7883	X		BUSINESS OCCUPANCY	176713	\$75.00
6 25 2014	THE AFFORDABLE ATTIC	7884	X		BUSINESS OCCUPANCY	176713	\$75.00
6 25 2014	VIRGINIAS CAKE	7885	X		BUSINESS OCCUPANCY	176713	\$75.00
6 25 2014	RAMIRO DE LA FUENTE	7886	X		BURN PERMIT	176713	\$25.00
6 25 2014	JOSE M. CAVAZOS	7887		X	BURN PERMIT	176713	\$25.00
6 25 2014	JAVIER MUNOZ JR.	7888		X	BUSINESS OCCUPANCY	176713	\$75.00
6 25 2014	GILBERTO SALINAS	7889	X		BURN PERMIT	176713	\$25.00
6 25 2014	ELI RODRIGUEZ	7890		X	BUSINESS OCCUPANCY	176713	\$75.00
6 25 2014	ARTURO ENRIQUEZ	7891	X		BUSINESS OCCUPANCY	176713	\$75.00

10/1/14 CC

6 25 2014	OMAR JIMENEZ	7892	X		BURN PERMIT	1767134	\$25.00
6 25 2014	JUAN PEREZ	7893	X		BURN PERMIT	176713	\$25.00
6 25 2014	LITTLE LEARNERS	7894		X	BUSINESS OCCUPANCY	176713	\$75.00
6 25 2014	JOSE ELADIO GARCIA	7895		X	BUSINESS OCCUPANCY	176713	\$75.00
6 25 2014	JOSE RODRIGUEZ JR.	7896	X		BUSINESS OCCUPANCY	176713	\$75.00
6 25 2014	LUIS DELGADO	7897		X	BUILDING PERMIT	176713	\$200.00
6 25 2014	BERTHA GUTIERREZ	7898	X		BUSINESS OCCUPANCY	176713	\$75.00
6 25 2014	JUAN DE LA CERDA	7899	X		BUSINESS OCCUPANCY	176713	\$75.00
6 25 2014	ROBERTO MIRELES	7900	X		BURN PERMIT	176713	\$25.00
6 25 2014	EDNA RIVERA	7901	X		BURN PERMIT	176713	\$25.00
6 25 2014	DORA GARCIA	7902	X		BURN PERMIT	176713	\$25.00
6 25 2014	LEDGER BEAM	7903		X	BURN PERMIT	176713	\$25.00
6 25 2014	JESUS MARTINEZ	7904	X		BURN PERMIT	176713	\$25.00
6 25 2014	DAVID GARZA	7905	X		BURN PERMIT	176713	\$25.00
6 25 2014	MILTON MAGEE	7906		X	BURN PERMIT	176713	\$100.00
6 25 2014	LUIS MIRELES	7907	X		BUSINESS OCCUPANCY	176713	\$75.00
6 25 2014	CARLOS GONZALEZ	7908		X	BUSINESS OCCUPANCY	176713	\$75.00
6 25 2014	NEREYDA BRISENO	7909	X		BURN PERMIT	176713	\$25.00
6 25 2014	AMANDA FLORES	7910		X	BUSINESS OCCUPANCY	176713	\$75.00
6 25 2014	PEDRO BERNAL	7911	X		BURN PERMIT	176713	\$25.00
6 25 2014	ROBERTO ELIZALDE	7912	X		BURN PERMIT	176713	\$25.00
6 25 2014	DEBRA WYATT	7913	X		BURN PERMIT	176713	\$25.00
6 25 2014	JOSE CANTU	7914		X	BURN PERMIT	176713	\$25.00
6 26 2014	JESSE GARCIA	7915	X		BURN PERMIT	176877	\$25.00
6 26 2014	WILLIAM MALLICOAT	7916	X		BURN PERMIT	176877	\$25.00
6 27 2014	MANUEL PENA	7917	X		BUSINESS OCCUPANCY	176889	\$75.00
6 27 2014	GUADALUPE MEAVE	7918	X		BURN PERMIT	176889	\$25.00
6 27 2014	ROSA FLORES	7919	X		BURN PERMIT	176889	\$25.00
6 27 2014	FRANK PLUMMER	7920	X		BURN PERMIT	176889	\$25.00
6 30 2014	ORLANDO GONZALEZ	7921	X		BURN PERMIT	176890	\$25.00
6 30 2014	RICARDO ESPERICUETA	7922	X		BURN PERMIT	176890	\$50.00
6 30 2014	VICTORINO RIOS	7923	X		BURN PERMIT	176890	\$25.00
6 30 2014	ABELARDO MIRELES	7924		X	BURN PERMIT	176890	\$25.00

1550 CC

6 30 2014	MAYRA LOPEZ ^Δ	7925 ^Δ	X	FIRE ALARM SYSTEM ^Δ	176890 ^Δ	\$100.00 ^Δ
<i>Grand Total</i>						\$13,690.00

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

Approved by:

[Signature] 7/29/14
Fire Marshal Date

Prepared by:

Valerie Garza 7/29/14
Administrative Assistant Date

Print Name:

Tommy Ureste

Print Name:

Valerie Garza

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

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

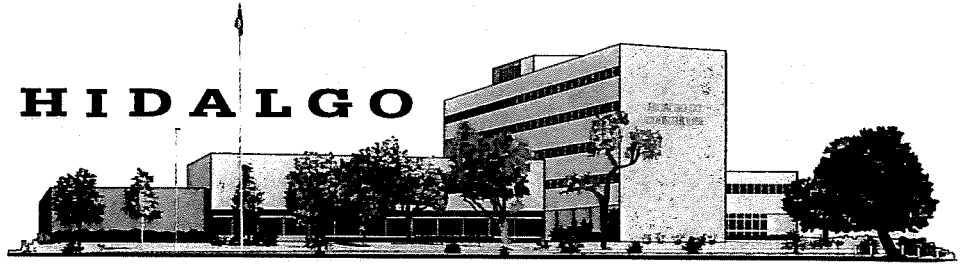


HIDALGO COUNTY AUDITOR'S OFFICE
APPROVED BY: *[Signature]*
DATE: 7/30/14

Revised 7/30/14

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 26, 2014

Mr. Juan Martinez
Hidalgo County Fire Marshal
1124 N. M Road
Edinburg, Texas 78539

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

Dear Mr. Martinez:

We conducted a limited scope review of the *Monthly 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 and Methodology:

The scope of our review was limited to collections reported by the Fire Marshal's Office on the *Monthly Report* for the month of 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 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 Reports* 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 Reports* 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 Remittance* 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 Reports* agreed to total receipts issued and the deposits made with the County Treasurer.
- Reviewed receipts, *Daily Remittance*, and *Monthly Reports* to verify proper completion.

HIDALGO COUNTY DISTRICT JUDGES

JAMIE E. TIERNA
JUDGE, 52ND D.C.

RODOLFO DELGADO
JUDGE, 53RD D.C.

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

ROSE GUERRA REYNA
JUDGE, 284TH D.C.

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

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

NOE GONZALEZ
JUDGE, 378TH D.C.
OVERSEER

LETICIA LOPEZ
JUDGE, 389TH D.C.

AIDA SALINAS FLORES
JUDGE, 395TH D.C.

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

JESSE CONTRERAS
JUDGE, 445TH D.C.

Conclusion:

Total collections for the month of June were \$13,690.00. Based on the results of our review, we have concluded that generally fees collected were properly accounted and reported; however, improvements could be made to the system of internal controls as noted in the following observation.

Observation No. 1:

The June 4, 2014 collections deposited with the County Treasurer were short by \$50.00. According to staff, the shortage resulted when receipt number 7687 for the payment of a "burn permit" was erroneously issued in the amount of \$75.00 instead of \$25.00. According to staff, they were just getting familiarized with the new fee and made an error when the fee amount was manually written on the official County receipt.

The County Auditor's Office contacted the customer that paid for the "burn permit" to inquire about the amount actually paid. According to the customer, he did not recall the amount paid; however, he had a receipt that indicated he had paid \$75.00 in cash for the "burn permit."

On May 27, 2014, Commissioners Court approved a revised fee schedule for the Fire Marshal's Office. The fee schedule included a new fee for a residential "burn permit" in the amount of \$25.00. Fees must be collected in accordance with the fee schedule approved by Commissioners Court.

Departments must collect fees in the amounts approved by Commissioners Court. In addition, the County Auditor's Office requires that cashiers count currency prior to issuing a receipt and ensure that the amount collected agrees to the applicable fee amounts and receipt amount.

Failure to properly collect fees increases the risk of loss or misuse of County funds.

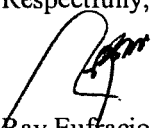
Recommendation:

Management should exercise due diligence when collecting fees. In addition, we recommend that the employee that issued receipt number 7687 prepare a written affidavit stating that only \$25.00 were collected for the "burn permit." The affidavit should be submitted to the County Auditor's Office. If an affidavit is not prepared, the \$50.00 shortage should be replenished and deposited with the Hidalgo County Treasurer's Office. Once the shortage is replenished, a request to reimburse the customer who overpaid \$50.00, as indicated by receipt number 7687, should be submitted to the County Auditor's Office.

Please provide written management response to the observation noted above by September 19, 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 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, 52ND 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.

fbc

HIDALGO COUNTY FIRE MARSHAL MONTHLY REPORT FOR THE MONTH OF JUNE

	APPLICANT	RECEIPT	Cash	Check	MO	TYPE OF	TREASURER	AMOUNTS
DATE	NAME	NUMBER				SERVICE	RECEIPT	DUE TO
								COUNTY
6/2/2014	EFREN LUNA JR. ✓	7664 ✓	X ✓			BURN PERMIT ✓	176018 ✓	\$25.00 ✓
6/2/2014	GONZALO SILVA JR. ✓	7665 ✓	X ✓			BURN PERMIT ✓	176018 ✓	\$25.00 ✓
6/2/2014	ROQUE DAVID RAMIREZ ✓	7666 ✓	X ✓			BURN PERMIT ✓	176018 ✓	\$25.00 ✓
6/2/2014	XAVIER KURUPASSERIL ✓	7667 ✓		X ✓		BURN PERMIT ✓	176018 ✓	\$25.00 ✓
6/2/2014	VIRIDIANA OLGUIN ✓	7668 ✓	X ✓			BURN PERMIT ✓	176018 ✓	\$25.00 ✓
6/2/2014	JUAN LEDESMA ✓	7669 ✓	X ✓			BURN PERMIT ✓	176018 ✓	\$25.00 ✓
6/2/2014	ELDA RAMOS ✓	7670 ✓	X ✓			BURN PERMIT ✓	176018 ✓	\$25.00 ✓
6/2/2014	VIRGINIA KOPECKI ✓	7671 ✓	X ✓			BURN PERMIT ✓	176018 ✓	\$25.00 ✓
6/2/2014	JAVIER DE LA O ✓	7672 ✓	X ✓			BURN PERMIT ✓	176018 ✓	\$25.00 ✓
6/2/2014	ALFREDO ESPINOZA ✓	7673 ✓	X ✓			BURN PERMIT ✓	176018 ✓	\$25.00 ✓
6/2/2014	CHRISTOVAL BARRERA ✓	7674 ✓	X ✓			BURN PERMIT ✓	176018 ✓	\$25.00 ✓
6/2/2014	FLOR MORENO ✓	7675 ✓	X ✓			BUSINESS OCCUPANCY ✓	176018 ✓	\$75.00 ✓
6/3/2014	LEONARDO CAMARILLO ✓	7676 ✓	X ✓			BURN PERMIT ✓	176019 ✓	\$25.00 ✓
6/3/2014	JULIO TORRES ✓	7677 ✓	X ✓			BUSINESS OCCUPANCY ✓	176019 ✓	\$75.00 ✓
6/3/2014	JULIO TORRES ✓	7678 ✓	X ✓			BUSINESS OCCUPANCY ✓	176019 ✓	\$75.00 ✓
6/3/2014	RICARDO CASTELLANO ✓	7679 ✓	X ✓			BURN PERMIT ✓	176019 ✓	\$25.00 ✓
6/4/2014	FRUCTOSO BRAVO ✓	7680 ✓	X ✓			BUSINESS OCCUPANCY ✓	176020 ✓	\$75.00 ✓
6/4/2014	JUANITA VILLARREAL ✓	7681 ✓	X ✓			BURN PERMIT ✓	176020 ✓	\$25.00 ✓
6/4/2014	OMAR ESPERICUETA ✓	7682 ✓		X ✓		BUSINESS OCCUPANCY ✓	176020 ✓	\$75.00 ✓
6/4/2014	HOMERO RUIZ ✓	7683 ✓		X ✓		BUSINESS OCCUPANCY ✓	176020 ✓	\$50.00 ✓
6/4/2014	BLANCA MUNIZ ✓	7684 ✓	X ✓			BURN PERMIT ✓	176020 ✓	\$25.00 ✓
6/4/2014	MARTIN PENA ✓	7685 ✓		X ✓		BUSINESS OCCUPANCY ✓	176020 ✓	\$75.00 ✓
6/4/2014	ESTEBAN GOMEZ ✓	7686 ✓	X ✓			BURN PERMIT ✓	176020 ✓	\$25.00 ✓
6/4/2014	JOSE A. LUNA ✓	7687 ✓	X ✓			BURN PERMIT ✓	176020 ✓	\$25.00 ✓
6/4/2014	MARIO TRIGO ✓	7688 ✓	X ✓			BURN PERMIT ✓	176020 ✓	\$25.00 ✓
6/4/2014	DONIS RIVAS ✓	7689 ✓	X ✓			BURN PERMIT ✓	176020 ✓	\$25.00 ✓
6/4/2014	MARIA SALINAS ✓	7690 ✓	X ✓			BUSINESS OCCUPANCY ✓	176020 ✓	\$75.00 ✓
6/4/2014	MAGIC PHONE ✓	7691 ✓	X ✓			BUSINESS OCCUPANCY ✓	176020 ✓	\$50.00 ✓
6/4/2014	VIVIANA RAMIREZ ✓	7692 ✓		X ✓		BUSINESS OCCUPANCY ✓	176020 ✓	\$50.00 ✓
6/4/2014	ANGELICAL HOME HEALTH ✓	7693 ✓		X ✓		BUSINESS OCCUPANCY ✓	176020 ✓	\$50.00 ✓

\$1,200.00

6/4/2014	RENE VILLARREAL	7694	X		BURN PERMIT	176020	\$25.00
6/4/2014	MARIA ZEPEDA	7695	X		BURN PERMIT	176020	\$25.00
6/4/2014	GUADALUPE MARTINEZ	7696	X		BURN PERMIT	176020	\$25.00
6/4/2014	JUAN M. SALINAS	7697	X		BURN PERMIT	176020	\$25.00
6/4/2014	ALMA PEREZ	7698		X	BUSINESS OCCUPANCY	176020	\$75.00
6/4/2014	ANDRES GARCIA	7699	X		BURN PERMIT	176020	\$25.00
6/4/2014	OLGA RIOS	7700	X		BURN PERMIT	176020	\$25.00
6/4/2014	MONTRAY MERCER	7701		X	BURN PERMIT	176020	\$25.00
6/4/2014	NICOLAS GUTIERREZ	7702		X	BURN PERMIT	176020	\$25.00
6/4/2014	WILLIAM REVELLE	7703		X	BURN PERMIT	176020	\$25.00
6/4/2014	SAN BENITO VENTURES LLC	7704		X	BUSINESS OCCUPANCY	176020	\$75.00
6/4/2014	SAUL GUTIERREZ	7705	X		BUSINESS OCCUPANCY	176020	\$75.00
6/4/2014	ELEAZAR CARRILLO	7706	X		BURN PERMIT	176020	\$25.00
6/4/2014	ELIZABETH GARCIA	7707	X		BURN PERMIT	176020	\$25.00
6/4/2014	CHRISTIAN ADAME	7708	X		BURN PERMIT	176020	\$25.00
6/4/2014	GARY SCOGGINS	7709	X		BURN PERMIT	176020	\$25.00
6/4/2014	BLANCA SALINAS	7710	X		BURN PERMIT	176020	\$25.00
6/4/2014	CRISTELA VILLEGAS	7711	X		BURN PERMIT	176020	\$25.00
6/4/2014	ANASTASIA RODRIGUEZ	7712	X		BURN PERMIT	176020	\$25.00
6/4/2014	LUIS MEDINA	7713	X		BUSINESS OCCUPANCY	176020	\$75.00
6/4/2014	ALBERTO MARTINEZ	7714		X	BUSINESS OCCUPANCY	176020	\$75.00
6/4/2014	ABIGAIL GARZA	7715	X		BUSINESS OCCUPANCY	176020	\$75.00
6/4/2014	MELISSA HINOJOSA	7716		X	BUSINESS OCCUPANCY	176020	\$50.00
6/4/2014	HUGO VASQUEZ	7717	X		BUSINESS OCCUPANCY	176020	\$75.00
6/4/2014	LUIS PENA JR.	7718	X		BURN PERMIT	176020	\$25.00
6/4/2014	JOSE LUIS GONZALEZ	7719	X		BUSINESS OCCUPANCY	176020	\$75.00
6/4/2014	ROSA BARRERA	7720	X		BUSINESS OCCUPANCY	176020	\$50.00
6/4/2014	RAUL DEANDA	7721	X		BURN PERMIT	176020	\$25.00
6/4/2014	AZIZ #9	7722	X		BUSINESS OCCUPANCY	176020	\$50.00
6/4/2014	AZIZ #23	7723	X		BUSINESS OCCUPANCY	176020	\$75.00
6/4/2014	ODET GARCIA	7724	X		BUILDING PERMIT	176020	\$200.00
6/4/2014	ARTURO SALINAS	7725	X		BURN PERMIT	176020	\$25.00
6/4/2014	ROGELIO GARCIA CORTEZ	7726	X		BURN PERMIT	176020	\$25.00

\$ 1,525.00

6/4/2014	JUAN GONZALEZ	7727	X		BURN PERMIT	176020	\$25.00
6/4/2014	CYNTHIA CASANOVA	7728	X		BUSINESS OCCUPANCY	176020	\$50.00
6/4/2014	LIBRADA SEPULVEDA	7729		X	BURN PERMIT	176020	\$25.00
6/4/2014	ARTURO ZAMORA	7730		X	BUSINESS OCCUPANCY	176020	\$75.00
6/4/2014	VALENTE ALANIZ	7731	X		BUSINESS OCCUPANCY	176020	\$50.00
6/4/2014	ARTURO GARCIA	7732	X		BURN PERMIT	176020	\$25.00
6/4/2014	IRASEMA LOPEZ	7733		X	BUSINESS OCCUPANCY	176020	\$75.00
6/4/2014	DIANA CHAVERO	7734	X		BURN PERMIT	176020	\$25.00
6/4/2014	JOSE MONROY	7735	X		BUSINESS OCCUPANCY	176020	\$50.00
6/4/2014	ROGELIO ROCHA	7736	X		BURN PERMIT	176020	\$25.00
6/4/2014	RAMON ORTIZ	7737	X		BURN PERMIT	176020	\$25.00
6/4/2014	GMET COMMUNICATIONS	7738	X		BUSINESS OCCUPANCY	176020	\$50.00
6/4/2014	ESMERALDA GONZALEZ	7739	X		BURN PERMIT	176020	\$25.00
6/4/2014	ADRIAN CANTU	7740	X		BUSINESS OCCUPANCY	176020	\$50.00
6/4/2014	BYRON FARLEY	7741	X		BURN PERMIT	176020	\$25.00
6/5/2014	RIO GRANDE STEEL, LTD	7742		X	BUSINESS OCCUPANCY	176113	\$50.00
6/5/2014	CHARLES ANTONIO	7743	X		DUPLICATE PERMIT	176113	\$5.00
6/5/2014	JORGE RODRIGUEZ	7744	X		BURN PERMIT	176113	\$25.00
6/5/2014	KATHY MAIN	7745	X		BURN PERMIT	176113	\$25.00
6/5/2014	RUBEN ESPINOZA	7746		X	BURN PERMIT	176113	\$25.00
6/6/2014	MICHAEL KELLY	7747	X		BURN PERMIT	176114	\$25.00
6/6/2014	JAMES E. SPARKS	7748	X		BURN PERMIT	176114	\$25.00
6/10/2014	DELFINA CANTU	7749		X	BURN PERMIT	176227	\$25.00
6/11/2014	EDWARD PICCIRILLO	7750	X		BURN PERMIT	176228	\$25.00
6/11/2014	JORGE GARCIA TORRES	7751	X		BURN PERMIT	176228	\$25.00
6/11/2014	LUPE ENRIQUEZ	7752		X	BURN PERMIT	176228	\$25.00
6/11/2014	PLAINS CAPITAL BANK #5114	7753		X	BUSINESS OCCUPANCY	176228	\$75.00
6/11/2014	VOID	7754	VOID	VOID	VOID	176228	VOID
6/11/2014	OMAR GONZALEZ	7755	X		BURN PERMIT	176228	\$25.00
6/11/2014	BEST SPEECH THERAPY	7756		X	BUSINESS OCCUPANCY	176228	\$50.00
6/11/2014	JOSEFINA CUELLAR	7757	X		BURN PERMIT	176228	\$25.00
6/11/2014	GERONIMO AYALA	7758	X		BUSINESS OCCUPANCY	176228	\$75.00
6/11/2014	RENE DE HOYOS	7759	X		BURN PERMIT	176228	\$25.00

\$ 1,155.00

6/11/2014	MARIA RODRIGUEZ	7760	X		BURN PERMIT	176228	\$25.00
6/11/2014	SERGIO QUIROZ	7761	X		BUSINESS OCCUPANCY	176228	\$75.00
6/11/2014	RAMON AUTO SERVICE	7762	X		BUSINESS OCCUPANCY	176228	\$50.00
6/11/2014	ROQUE GARZA	7763	X		BUSINESS OCCUPANCY	176228	\$75.00
6/11/2014	GERARDO DOBAO	7764	X		BURN PERMIT	176228	\$25.00
6/11/2014	ROSA ENRIQUEZ	7765	X		BUSINESS OCCUPANCY	176228	\$75.00
6/11/2014	FRANKS DRIVE THRU	7766		X	BUSINESS OCCUPANCY	176228	\$75.00
6/11/2014	JUAN D. CANTU	7767	X		BUSINESS OCCUPANCY	176228	\$75.00
6/11/2014	ALEJANDROS RESTAURANT	7768		X	BUSINESS OCCUPANCY	176228	\$75.00
6/11/2014	RICARDO REYES	7769	X		BUSINESS OCCUPANCY	176228	\$75.00
6/11/2014	CESAR LOPEZ	7770	X		BUSINESS OCCUPANCY	176228	\$75.00
6/11/2014	JUAN IGNACIO	7771	X		BUSINESS OCCUPANCY	176228	\$75.00
6/11/2014	MARCELINA AGUILAR	7772	X		BURN PERMIT	176228	\$25.00
6/11/2014	LOURDES CLARK	7773	X		BUSINESS OCCUPANCY	176228	\$75.00
6/11/2014	ELIA MONDRAGON	7774	X		BURN PERMIT	176228	\$25.00
6/11/2014	ABELARDO MORENO	7775		X	BUSINESS OCCUPANCY	176228	\$75.00
6/11/2014	ANA CARRIZALES	7776	X		BUSINESS OCCUPANCY	176228	\$75.00
6/11/2014	FABIAN LOPEZ	7777	X		BURN PERMIT	176228	\$25.00
6/11/2014	HECTOR ESPINO	7778		X	BUSINESS OCCUPANCY	176228	\$75.00
6/11/2014	USVALDO ASCENCIO	7779	X		BURN PERMIT	176228	\$100.00
6/11/2014	MIRTHA CANALES	7780	X		BUSINESS OCCUPANCY	176228	\$75.00
6/11/2014	RAFAEL CARDENAS CANTU	7781	X		BUSINESS OCCUPANCY	176228	\$75.00
6/11/2014	ANA CARRIZALES	7782	X		BUSINESS OCCUPANCY	176228	\$75.00
6/11/2014	BILLY JO IRVIN	7783	X		BUSINESS OCCUPANCY	176228	\$25.00
6/11/2014	DIAMANTINA MALDONADO	7784	X		BURN PERMIT	176228	\$25.00
6/11/2014	ADAN ORDUNO	7785	X		BUSINESS OCCUPANCY	176228	\$75.00
6/11/2014	JUAN ANGEL GARCIA	7786	X		BUSINESS OCCUPANCY	176228	\$75.00
6/11/2014	MARIA VERA	7787	X		BURN PERMIT	176228	\$25.00
6/11/2014	DEYANIRA GUTIERREZ	7788	X		BURN PERMIT	176228	\$25.00
6/11/2014	ESMERALDA HERNANDEZ	7789	X		BUSINESS OCCUPANCY	176228	\$75.00
6/11/2014	RAMON LOPEZ JR.	7790		X	BURN PERMIT	176228	\$25.00
6/11/2014	JOSE L. IBARRA	7791	X		BUSINESS OCCUPANCY	176228	\$75.00
6/11/2014	DELIA GONZALEZ	7792	X		BUSINESS OCCUPANCY	176228	\$75.00

\$ 1,975.00

6/11/2014	IMELDA PAVON	7793	X		BUSINESS OCCUPANCY	176228	\$75.00
6/11/2014	RICARDO BANUELOS	7794		X	BURN PERMIT	176228	\$25.00
6/11/2014	RENE FARIAS	7795	X		BURN PERMIT	176228	\$25.00
6/11/2014	SISTER & BROTHERS THERAPY CENTER	7796		X	BUSINESS OCCUPANCY	176228	\$50.00
6/11/2014	ELEHAUD MONTOYA	7797	X		BURN PERMIT	176228	\$25.00
6/11/2014	ADOLFO VALADEZ	7798		X	BUSINESS OCCUPANCY	176228	\$75.00
6/11/2014	ANNABEL GARZA	7799		X	BUSINESS OCCUPANCY	176228	\$75.00
6/11/2014	MARCO ALEMAN	7800	X		BURN PERMIT	176228	\$25.00
6/11/2014	PHILIP CHAVEZ	7801		X	BURN PERMIT	176228	\$25.00
6/11/2014	EDWIN DEKOCK	7802	X		BURN PERMIT	176228	\$25.00
6/11/2014	GONZALO CHACON	7803	X		BUSINESS OCCUPANCY	176228	\$75.00
6/11/2014	CYNTHIA REQUENEZ	7804		X	BUSINESS OCCUPANCY	176228	\$75.00
6/11/2014	JUANA SANCHEZ	7805	X		BUSINESS OCCUPANCY	176228	\$75.00
6/11/2014	RICARDO HERNANDEZ	7806	X		BURN PERMIT	176228	\$25.00
6/11/2014	ROBERT MORA	7807	X		BUSINESS OCCUPANCY	176228	\$75.00
6/11/2014	MONITAS TAQUERIA	7808	X		BUSINESS OCCUPANCY	176228	\$75.00
6/13/2014	ADAN SEPULVEDA	7809	X		BURN PERMIT	176357	\$25.00
6/13/2014	TEXAS FIRE GUARD	7810		X	SPRINKLER SYSTEM	176357	\$60.00
6/13/2014	HIBERTO CARDONA	7811	X		BURN PERMIT	176357	\$25.00
6/13/2014	JESUS GONZALEZ	7812	X		BURN PERMIT	176357	\$25.00
6/13/2014	NORMA MORALES	7813	X		BURN PERMIT	176357	\$25.00
6/16/2014	BEATRIZ HERNANDEZ	7814		X	BURN PERMIT	176517	\$25.00
6/16/2014	JUAN ALONZO	7815	X		BURN PERMIT	176517	\$25.00
6/17/2014	MARIVEL MARTINEZ	7816	X		BURN PERMIT	176519	\$25.00
6/17/2014	MARIA MARTINEZ	7817	X		BURN PERMIT	176519	\$25.00
6/17/2014	MERCEDES ISD	7818	X		BURN PERMIT	176519	\$100.00
6/17/2014	JERRY CONOVER	7819		X	BURN PERMIT	176519	\$100.00
6/17/2014	MIGUEL ALMAGUER	7820	X		BURN PERMIT	176519	\$25.00
6/18/2014	MARIA PINA CORONA	7821		X	BUSINESS OCCUPANCY	176520	\$75.00
6/18/2014	FERNANDO RANGEL	7822		X	BUSINESS OCCUPANCY	176520	\$75.00
6/18/2014	JESUS SAENZ	7823		X	BUSINESS OCCUPANCY	176520	\$75.00
6/18/2014	JESUS SAENZ	7824		X	BUSINESS OCCUPANCY	176520	\$75.00
6/18/2014	GERARDO CASTORENA	7825		X	BUSINESS OCCUPANCY	176520	\$75.00

\$116,550.00

6/18/2014	ROBERT CUELLAR	7826		X		BUILDING PERMIT	176520	\$200.00
6/18/2014	MARIA SALINAS	7827	X			BUSINESS OCCUPANCY	176520	\$75.00
6/18/2014	JUAN FALTO	7828	X			BURN PERMIT	176520	\$25.00
6/18/2014	CESAR CACERES	7829		X		BUSINESS OCCUPANCY	176520	\$75.00
6/18/2014	MARCO LOPEZ	7830	X			BUSINESS OCCUPANCY	176520	\$75.00
6/18/2014	PEDRO VILLARREAL	7831	X			BUSINESS OCCUPANCY	176520	\$75.00
6/18/2014	YAHAIIRA RIVERA	7832	X			BUSINESS OCCUPANCY	176520	\$75.00
6/18/2014	VOID	7833	VOID	VOID	VOID	VOID	176520	VOID
6/18/2014	NANCY JIMENEZ	7834		X		BUSINESS OCCUPANCY	176520	\$75.00
6/18/2014	ARMANDO ACEVEDO	7835	X			BUSINESS OCCUPANCY	176520	\$75.00
6/18/2014	DOLLAR GENERAL #7313	7836	X			BUSINESS OCCUPANCY	176520	\$50.00
6/18/2014	MARY LOU GUERRA	7837		X		BUSINESS OCCUPANCY	176520	\$75.00
6/18/2014	ALBERTO CAZARES	7838	X			BUILDING PERMIT	176520	\$200.00
6/18/2014	GENARO FUENTES	7839	X			BUSINESS OCCUPANCY	176520	\$75.00
6/18/2014	AZTECA	7840	X			BUSINESS OCCUPANCY	176520	\$75.00
6/18/2014	MID VALLEY AUTO MART	7841	X			BUSINESS OCCUPANCY	176520	\$50.00
6/18/2014	JOSE LUIS GONZALES	7842	X			BUSINESS OCCUPANCY	176520	\$75.00
6/18/2014	AUTOZONE #3998	7843	X			BUSINESS OCCUPANCY	176520	\$50.00
6/18/2014	FIRST CASH PAWN #90	7844	X			BUSINESS OCCUPANCY	176520	\$75.00
6/18/2014	APOLONIA CAMPOS	7845	X			BUSINESS OCCUPANCY	176520	\$75.00
6/18/2014	ORLANDO GARCIA	7846	X			BUSINESS OCCUPANCY	176520	\$75.00
6/18/2014	SILVIA ORDUNO	7847	X			BUSINESS OCCUPANCY	176520	\$75.00
6/18/2014	MARTIN CAVAZOS	7848	X			BUSINESS OCCUPANCY	176520	\$75.00
6/18/2014	ENSALADAS & MAS	7849	X			BUSINESS OCCUPANCY	176520	\$75.00
6/18/2014	MARIBEL NINO	7850	X			BUSINESS OCCUPANCY	176520	\$75.00
6/18/2014	SILVIA ORDUNO	7851	X			BUSINESS OCCUPANCY	176520	\$75.00
6/18/2014	MARTHA ARECHIGA	7852	X			BUSINESS OCCUPANCY	176520	\$75.00
6/18/2014	DAVID ELIZONDO	7853		X		BUSINESS OCCUPANCY	176520	\$75.00
6/18/2014	MARIA GUAJARDO	7854	X			BUSINESS OCCUPANCY	176520	\$75.00
6/18/2014	MARTIN CAVAZOS	7855	X			BUSINESS OCCUPANCY	176520	\$75.00
6/18/2014	EVA AGUAYO	7856		X		BUSINESS OCCUPANCY	176520	\$50.00
6/18/2014	JUAN VILLARREAL	7857	X			BURN PERMIT	176520	\$25.00
6/18/2014	ALMA HERNANDEZ	7858	X			BUSINESS OCCUPANCY	176520	\$75.00

\$ 2,450.00

6/18/2014	FELIX ALANIZ JR.	7859	X	BUSINESS OCCUPANCY	176520	\$50.00
6/18/2014	JUAN GUERRERO	7860	X	BUSINESS OCCUPANCY	176520	\$75.00
6/18/2014	LEOPOLDO ALVAREZ	7861	X	BUSINESS OCCUPANCY	176520	\$75.00
6/18/2014	ANNA LUNA	7862	X	BUSINESS OCCUPANCY	176520	\$75.00
6/18/2014	JESUS TORRES	7863	X	BUSINESS OCCUPANCY	176520	\$75.00
6/18/2014	ABEL SALAZAR	7864	X	BUSINESS OCCUPANCY/ BURN PERMIT	176520	\$100.00
6/18/2014	TERRY MCGOVERN	7865	X	BUILDING PERMIT	176520	\$200.00
6/20/2014	YOLANDA MARICHALAR	7866	X	BURN PERMIT	176598	\$25.00
6/20/2014	W. MURRAY THOMPSON	7867	X	BUILDING PERMIT	176598	\$200.00
6/20/2014	GUADALUPE PEREZ	7868	X	BURN PERMIT	176598	\$25.00
6/20/2014	MANUEL RODRIGUEZ	7869	X	BURN PERMIT	176598	\$25.00
6/20/2014	MANUEL RODRIGUEZ	7870	X	BURN PERMIT	176598	\$25.00
6/20/2014	WAYNE GANTT	7871	X	BURN PERMIT	176598	\$25.00
6/20/2014	JESSICA ALANIS	7872	X	BUSINESS OCCUPANCY	176598	\$75.00
6/20/2014	JOSE LONGORIA	7873	X	BURN PERMIT	176598	\$25.00
6/23/2014	GUADALUPE MARTINEZ	7874	X	BUSINESS OCCUPANCY	176600	\$75.00
6/23/2014	BJ IRVING	7875	X	FIRE PROTECTION SYSTEM	176600	\$150.00
6/24/2014	ALVARO LOPEZ	7876	X	BURN PERMIT	176714	\$25.00
6/24/2014	ANNA PEREZ	7877	X	COPY OF INVESTIGATION REPORT	176714	\$25.00
6/24/2014	JACQUELINE GARCIA	7878	X	BURN PERMIT	176714	\$25.00
6/24/2014	ERICA ALVAREZ	7879	X	BURN PERMIT	176714	\$25.00
6/24/2014	OSCAR GARCIA	7880	X	BURN PERMIT	176714	\$25.00
6/25/2014	JOSE GUIZA	7881	X	BUSINESS OCCUPANCY	176713	\$75.00
6/25/2014	NORA RANGEL	7882	X	BURN PERMIT	176713	\$25.00
6/25/2014	VICTOR MONTOYA	7883	X	BUSINESS OCCUPANCY	176713	\$75.00
6/25/2014	THE AFFORDABLE ATTIC	7884	X	BUSINESS OCCUPANCY	176713	\$75.00
6/25/2014	VIRGINIAS CAKE	7885	X	BUSINESS OCCUPANCY	176713	\$75.00
6/25/2014	RAMIRO DE LA FUENTE	7886	X	BURN PERMIT	176713	\$25.00
6/25/2014	JOSE M. CAVAZOS	7887	X	BURN PERMIT	176713	\$25.00
6/25/2014	JAVIER MUNOZ JR.	7888	X	BUSINESS OCCUPANCY	176713	\$75.00
6/25/2014	GILBERTO SALINAS	7889	X	BURN PERMIT	176713	\$25.00
6/25/2014	ELI RODRIGUEZ	7890	X	BUSINESS OCCUPANCY	176713	\$75.00
6/25/2014	ARTURO ENRIQUEZ	7891	X	BUSINESS OCCUPANCY	176713	\$75.00

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6/25/2014	OMAR JIMENEZ	7892	X		BURN PERMIT	176713	\$25.00
6/25/2014	JUAN PEREZ	7893	X		BURN PERMIT	176713	\$25.00
6/25/2014	LITTLE LEARNERS	7894		X	BUSINESS OCCUPANCY	176713	\$75.00
6/25/2014	JOSE ELADIO GARCIA	7895		X	BUSINESS OCCUPANCY	176713	\$75.00
6/25/2014	JOSE RODRIGUEZ JR.	7896	X		BUSINESS OCCUPANCY	176713	\$75.00
6/25/2014	LUIS DELGADO	7897		X	BUILDING PERMIT	176713	\$200.00
6/25/2014	BERTHA GUTIERREZ	7898	X		BUSINESS OCCUPANCY	176713	\$75.00
6/25/2014	JUAN DE LA CERDA	7899	X		BUSINESS OCCUPANCY	176713	\$75.00
6/25/2014	ROBERTO MIRELES	7900	X		BURN PERMIT	176713	\$25.00
6/25/2014	EDNA RIVERA	7901	X		BURN PERMIT	176713	\$25.00
6/25/2014	DORA GARCIA	7902	X		BURN PERMIT	176713	\$25.00
6/25/2014	LEDGER BEAM	7903		X	BURN PERMIT	176713	\$25.00
6/25/2014	JESUS MARTINEZ	7904	X		BURN PERMIT	176713	\$25.00
6/25/2014	DAVID GARZA	7905	X		BURN PERMIT	176713	\$25.00
6/25/2014	MILTON MAGEE	7906		X	BURN PERMIT	176713	\$100.00
6/25/2014	LUIS MIRELES	7907	X		BUSINESS OCCUPANCY	176713	\$75.00
6/25/2014	CARLOS GONZALEZ	7908		X	BUSINESS OCCUPANCY	176713	\$75.00
6/25/2014	NEREYDA BRISENO	7909	X		BURN PERMIT	176713	\$25.00
6/25/2014	AMANDA FLORES	7910		X	BUSINESS OCCUPANCY	176713	\$75.00
6/25/2014	PEDRO BERNAL	7911	X		BURN PERMIT	176713	\$25.00
6/25/2014	ROBERTO ELIZALDE	7912	X		BURN PERMIT	176713	\$25.00
6/25/2014	DEBRA WYATT	7913	X		BURN PERMIT	176713	\$25.00
6/25/2014	JOSE CANTU	7914		X	BURN PERMIT	176713	\$25.00
6/26/2014	JESSE GARCIA	7915	X		BURN PERMIT	176877	\$25.00
6/26/2014	WILLIAM MALLICOAT	7916	X		BURN PERMIT	176877	\$25.00
6/27/2014	MANUEL PENA	7917	X		BUSINESS OCCUPANCY	176889	\$75.00
6/27/2014	GUADALUPE MEAVE	7918	X		BURN PERMIT	176889	\$25.00
6/27/2014	ROSA FLORES	7919	X		BURN PERMIT	176889	\$25.00
6/27/2014	FRANK PLUMMER	7920	X		BURN PERMIT	176889	\$25.00
6/30/2014	ORLANDO GONZALEZ	7921	X		BURN PERMIT	176890	\$25.00
6/30/2014	RICARDO ESPERICUETA	7922	X		BURN PERMIT	176890	\$50.00
6/30/2014	VICTORINO RIOS	7923	X		BURN PERMIT	176890	\$25.00
6/30/2014	ABELARDO MIRELES	7924		X	BURN PERMIT	176890	\$25.00

\$1,550.00

6/30/2014	MAYRA LOPEZ ^Δ	^Δ 7925	^Δ X	^Δ FIRE ALARM SYSTEM	176890 ^Δ	\$100.00 ^Δ
<i>Grand Total</i>						\$13,690.00

100 ct

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

X23b

Approved by: [Signature] 7/29/14
Fire Marshal Date

Prepared by: Valerie Garza 7/29/14
Administrative Assistant Date

Print Name: Tommy Urste

Print Name: Valerie Garza

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

County Auditor's Form: ARS-FM-001
Revised 10.04



HIDALGO COUNTY AUDITOR'S OFFICE
APPROVED BY: [Signature]
DATE: 7/31/14

Revised 7/30/14

HIDALGO COUNTY FIRE MARSHAL MONTHLY REPORT

FOR THE MONTH OF JULY

pbc

	APPLICANT	RECEIPT	Cash	Check	MO	TYPE OF	TREASURER	AMOUNTS DUE TO
DATE	NAME	NUMBER				SERVICE	RECEIPT	COUNTY
07/01/14	JUAN D GARZA	7926	X			BUSINESS OCCUPANCY	176891	\$75.00
07/01/14	ROSA TAMEZ	7927	X			BUSINESS OCCUPANCY	176891	\$75.00
07/02/14	LAURA DE JESUS	7928		X		BUSINESS OCCUPANCY	176892	\$75.00
07/02/14	NUVIA'S BEAUTY SALON	7929	X			BUSINESS OCCUPANCY	176892	\$75.00
07/02/14	JESUS AGUILAR	7930	X			BURN PERMIT	176892	\$25.00
07/02/14	FIDEL MEDRANO	7931	X			BURN PERMIT	176892	\$25.00
07/02/14	LA JOYA PEDIATRIC DENTISTRY	7932		X		BUSINESS OCCUPANCY	176892	\$50.00
07/02/14	MOISES ESPEJO	7933	X			BUSINESS OCCUPANCY	176892	\$75.00
07/02/14	LAURA P GARCIA	7934	X			BURN PERMIT	176892	\$25.00
07/02/14	SANDRA E RIVERA	7935	X			BUSINESS OCCUPANCY	176892	\$75.00
07/02/14	EDWARD COOGAN	7936	X			BURN PERMIT	176892	\$100.00
07/02/14	JOEL GONZALEZ	7937	X			BURN PERMIT	176892	\$25.00
07/02/14	COURTESY CUSTOM HOMES	7938		X		BUILDING PERMIT	176892	\$200.00
07/02/14	AARON GARCIA	7939	X			BUSINESS OCCUPANCY	176892	\$75.00
07/02/14	GRACIELA SILVA	7940	X			BURN PERMIT	176892	\$25.00
07/02/14	RENE RIOS	7941	X			BURN PERMIT	176892	\$25.00
07/02/14	ARTEMIO PEREZ	7942	X			BUSINESS OCCUPANCY	176892	\$50.00
07/02/14	RITA CISNEROS	7943	X			BUSINESS OCCUPANCY	176892	\$75.00
07/02/14	CHURCH'S #2057	7944	X			BUSINESS OCCUPANCY	176892	\$50.00
07/02/14	JONATHAN GUAJARDO	7945	X			BUSINESS OCCUPANCY	176892	\$75.00
07/02/14	JULIO CHAVEZ	7946	X			BUSINESS OCCUPANCY	176892	\$75.00
07/02/14	MALEK ALSAYYED	7947	X			BUSINESS OCCUPANCY	176892	\$75.00
07/02/14	MALEK ALSAYYED	7948	X			BUSINESS OCCUPANCY	176892	\$75.00
07/02/14	JOSE GOMEZ	7949	X			BUSINESS OCCUPANCY	176892	\$75.00
07/02/14	RICARDO CANTU JR	7950	X			BUSINESS OCCUPANCY	176892	\$75.00

07/02/14	RICARDO CANTU JR	7951	X		BUSINESS OCCUPANCY	176892	\$75.00
07/02/14	SAN JUANITA RAMIREZ	7952	X		BUSINESS OCCUPANCY	176892	\$75.00
07/02/14	RAFAEL PACHECO	7953	X		BURN PERMIT	176892	\$25.00
07/02/14	PEDRO VENECIA	7954	X		BURN PERMIT	176892	\$25.00
07/02/14	PEDRO VENECIA	7955	X		BURN PERMIT	176892	\$25.00
07/02/14	AARON'S #C1576	7956	X		BUSINESS OCCUPANCY	176892	\$75.00
07/02/14	RICHARD FLORES AGENCY	7957		X	BUSINESS OCCUPANCY	176892	\$50.00
07/02/14	GREGORIO C GUTIERREZ	7958	X		BURN PERMIT	176892	\$25.00
07/02/14	ASTULFO CANTU-RIOS	7959	X		BURN PERMIT	176892	\$25.00
07/02/14	JOSE MIRELES	7960		X	BURN PERMIT	176892	\$25.00
07/02/14	JORGE REYNA	7961	X		BURN PERMIT	176892	\$25.00
07/02/14	RICK RAMIREZ	7962		X	BUSINESS OCCUPANCY	176892	\$75.00
07/02/14	MARIA LUCIA SOLIS	7963	X		BURN PERMIT	176892	\$25.00
07/02/14	JOSE VICTOR PEREZ	7964		X	BUSINESS OCCUPANCY	176892	\$75.00
07/02/14	GOLDEN CHICK	7965		X	BUSINESS OCCUPANCY	176892	\$50.00
07/02/14	A PLUS AUTO OUTLET	7966		X	BUSINESS OCCUPANCY	176892	\$75.00
07/02/14	ABSOLUTE SERVICES	7967		X	FIRE ALARM PERMIT	176892	\$100.00
07/02/14	SUBWAY #47230	7968		X	BUSINESS OCCUPANCY	176892	\$50.00
07/02/14	MARIA MUNOZ	7969		X	BUSINESS OCCUPANCY	176892	\$75.00
07/02/14	HOMERO TREVINO	7970	X		BUSINESS OCCUPANCY	176892	\$75.00
07/02/14	JOSE R RIOS	7971	X		BURN PERMIT	176892	\$25.00
07/02/14	MEYDIN MELENDEZ MEDIIVILLA	7972	X		BURN PERMIT	176892	\$25.00
07/02/14	SAM RANGEL	7973	X		BUSINESS OCCUPANCY	176892	\$75.00
07/02/14	SAM RANGEL	7974	X		BUSINESS OCCUPANCY	176892	\$75.00
07/02/14	SAM RANGEL	7975	X		BUSINESS OCCUPANCY	176892	\$75.00
07/02/14	MARCO ANTONIO RAMIREZ	7976	X		BURN PERMIT	176892	\$25.00
07/02/14	MURPHY EXPRESS #8705	7977	X		BUSINESS OCCUPANCY	176892	\$50.00
07/02/14	ISMELDA VILLARREAL	7978		X	BUSINESS OCCUPANCY	176892	\$75.00
07/02/14	NORA ELIA MORALES	7979	X		BURN PERMIT / BUSINESS OCCUPANCY	176892	\$100.00

07/02/14	NATIVIDAD MEJIA 4	7980 4	X 4		BUSINESS OCCUPANCY 4	176892A	\$75.00 4
07/02/14	NATIVIDAD MEJIA 4	7981 4	X 4		BUSINESS OCCUPANCY 4	176892A	\$75.00 4
07/02/14	SYLVIA VASQUEZ 4	7982 4	X 4		FOSTER HOME INSP 4	176892A	\$75.00 4
07/02/14	ESTELA MUNDUJANO 4	7983 4		X 4	BUSINESS OCCUPANCY 4	176892A	\$75.00 4
07/02/14	ARTURO C TREVINO 4	7984 4		X 4	BUSINESS OCCUPANCY 4	176892A	\$75.00 4
07/02/14	ARTURO C TREVINO 4	7985 4		X 4	BUSINESS OCCUPANCY 4	176892A	\$75.00 4
07/02/14	MICHAEL ANTHONY CANO 4	7986 4	X 4		BURN PERMIT 4	176892A	\$25.00 4
07/02/14	YESSICA MORENO 4	7987 4		X 4	BUSINESS OCCUPANCY 4	176892A	\$75.00 4
07/02/14	ROSA RIOS 4	7988 4		X 4	BUSINESS OCCUPANCY 4	176892A	\$50.00 4
07/02/14	NOE GONZALEZ OCANAS 4	7989 4		X 4	BURN PERMIT 4	176892A	\$100.00 4
07/02/14	ALEIDA S LOPEZ 4	7990 4		X 4	BURN PERMIT 4	176892A	\$25.00 4
07/03/14	MARCOS DE LA GARZA 4	7991 4	X 4		BURN PERMIT 4	177136A	\$25.00 4
07/03/14	EDUARDO GARZA 4	7992 4	X 4		BURN PERMIT 4	177136A	\$25.00 4
07/03/14	MIGUEL CRUZ 4	7993 4	X 4		BURN PERMIT 4	177136A	\$25.00 4
07/03/14	RAUL A BALDERAS 4	7994 4	X 4		COMMERCIAL BURN PERMIT 4	177136A	\$100.00 4
07/03/14	MIGUEL A RODRIGUEZ TAMEZ 4	7995 4	X 4		BUSINESS OCCUPANCY 4	177136A	\$75.00 4
07/07/14	RITA MARTINEZ 4	7996 4	X 4		BUSINESS OCCUPANCY 4	177138A	\$75.00 4
07/07/14	ARTURO LOPEZ 4	7997 4	X 4		BURN PERMIT 4	177138A	\$25.00 4
07/07/14	JAIME ALVAREZ 4	7998 4	X 4		BURN PERMIT 4	177138A	\$25.00 4
07/07/14	DONACIANO ESPINOZA SALINAS 4	7999 4	X 4		BURN PERMIT 4	177138A	\$25.00 4
07/07/14	NOE OCANAS EDINBURG CHURCH OF CHRIST 4	8000 4		X 4	BUILDING PERMIT 4	177138A	\$200.00 4
07/07/14	ROSALVA REYNA DE CASAS 4	8001 4	X 4		BUSINESS OCCUPANCY 4	177138A	\$75.00 4
07/07/14	TONIA LEE CASTRO 4	8002 4	X 4		BURN PERMIT 4	177138A	\$25.00 4
07/07/14	JOSE LUIS SANDOVAL 4	8003 4	X 4		BURN PERMIT 4	177138A	\$25.00 4
07/07/14	RENE ZARAGOSA SALINAS 4	8004 4		X 4	BURN PERMIT 4	177138A	\$100.00 4
07/08/14	ELISA C GONZALEZ 4	8005 4	X 4		BUSINESS OCCUPANCY 4	177139A	\$75.00 4
07/08/14	TINA DEHART 4	8006 4		X 4	BURN PERMIT 4	177139A	\$25.00 4
07/08/14	DEYANIRA PIMENTEL 4	8007 4	X 4		BURN PERMIT 4	177139A	\$25.00 4
07/08/14	JESUS PENA 4	8008 4		X 4	BUSINESS OCCUPANCY 4	177139A	\$50.00 4

07/09/14	JENNIFER SERNA ~~4~~	8009 ~~4~~		X ~~4~~		BURN PERMIT ~~4~~	177140 ~~4~~	\$25.00 ~~4~~
07/09/14	VOID ~~4~~	8010 ~~4~~				VOID ~~4~~	177140 ~~4~~	\$0.00 ~~4~~
07/09/14	ISIDRO FRAGA ~~4~~	8011 ~~4~~	X ~~4~~			BUSINESS OCCUPANCY ~~4~~	177140 ~~4~~	\$75.00 ~~4~~
07/09/14	SAM'S PAINT ~~4~~	8012 ~~4~~	X ~~4~~			BUSINESS OCCUPANCY ~~4~~	177140 ~~4~~	\$75.00 ~~4~~
07/09/14	LEON GUERRA ~~4~~	8013 ~~4~~		X ~~4~~		BUSINESS OCCUPANCY ~~4~~	177140 ~~4~~	\$75.00 ~~4~~
07/09/14	RUBEN SOLIS ~~4~~	8014 ~~4~~		X ~~4~~		BUSINESS OCCUPANCY ~~4~~	177140 ~~4~~	\$50.00 ~~4~~
07/09/14	GUADALUPE GALVAN ~~4~~	8015 ~~4~~	X ~~4~~			BURN PERMIT ~~4~~	177140 ~~4~~	\$25.00 ~~4~~
07/09/14	ADAN ORDUNO ~~4~~	8016 ~~4~~	X ~~4~~			BUSINESS OCCUPANCY ~~4~~	177140 ~~4~~	\$75.00 ~~4~~
07/09/14	JESUS GONZALEZ ~~4~~	8017 ~~4~~	X ~~4~~			BUSINESS OCCUPANCY ~~4~~	177140 ~~4~~	\$75.00 ~~4~~
07/09/14	GUSTO SALAS ~~4~~	8018 ~~4~~	X ~~4~~			BURN PERMIT ~~4~~	177140 ~~4~~	\$25.00 ~~4~~
07/09/14	LORENZO RODRIGUEZ ~~4~~	8019 ~~4~~		X ~~4~~		BURN PERMIT ~~4~~	177140 ~~4~~	\$100.00 ~~4~~
07/09/14	ROBERTO ROSAS ~~4~~	8020 ~~4~~	X ~~4~~			BURN PERMIT ~~4~~	177140 ~~4~~	\$25.00 ~~4~~
07/09/14	JESUS OLIVARES ~~4~~	8021 ~~4~~	X ~~4~~			BUILDING PERMIT ~~4~~	177140 ~~4~~	\$200.00 ~~4~~
07/09/14	EVANGELINA L GUERRERO ~~4~~	8022 ~~4~~		X ~~4~~		BURN PERMIT ~~4~~	177140 ~~4~~	\$25.00 ~~4~~
07/09/14	JULIETTA PRADO ~~4~~	8023 ~~4~~	X ~~4~~			BURN PERMIT ~~4~~	177140 ~~4~~	\$25.00 ~~4~~
07/09/14	BALDOMERO GARCIA ~~4~~	8024 ~~4~~	X ~~4~~			BUSINESS OCCUPANCY ~~4~~	177140 ~~4~~	\$75.00 ~~4~~
07/09/14	RICHARD W DURBIN ~~4~~	8025 ~~4~~	X ~~4~~			BURN PERMIT ~~4~~	177140 ~~4~~	\$25.00 ~~4~~
07/09/14	HEALTH PLUS PHARMACY ~~4~~	8026 ~~4~~		X ~~4~~		BUSINESS OCCUPANCY ~~4~~	177140 ~~4~~	\$75.00 ~~4~~
07/09/14	JUAN CERVANTES BERNAL ~~4~~	8027 ~~4~~	X ~~4~~			BURN PERMIT ~~4~~	177140 ~~4~~	\$25.00 ~~4~~
07/09/14	JESUS RODRIGUEZ ~~4~~	8028 ~~4~~	X ~~4~~			BURN PERMIT ~~4~~	177140 ~~4~~	\$25.00 ~~4~~
07/09/14	DANIEL RODRIGUEZ ~~4~~	8029 ~~4~~		X ~~4~~		BURN PERMIT ~~4~~	177140 ~~4~~	\$25.00 ~~4~~
07/09/14	ELIAMAR GARCIA ~~4~~	8030 ~~4~~	X ~~4~~			BUSINESS OCCUPANCY ~~4~~	177140 ~~4~~	\$75.00 ~~4~~
07/09/14	RICHARD W DURBIN ~~4~~	8031 ~~4~~	X ~~4~~			BURN PERMIT ~~4~~	177140 ~~4~~	\$25.00 ~~4~~
07/09/14	FRANCISCO AVILA ~~4~~	8032 ~~4~~	X ~~4~~			BUSINESS OCCUPANCY ~~4~~	177140 ~~4~~	\$75.00 ~~4~~
07/09/14	FRANCISCO AVILA ~~4~~	8033 ~~4~~	X ~~4~~			BUSINESS OCCUPANCY ~~4~~	177140 ~~4~~	\$75.00 ~~4~~
07/09/14	JUAN J GUTIERREZ ~~4~~	8034 ~~4~~	X ~~4~~			BURN PERMIT ~~4~~	177140 ~~4~~	\$25.00 ~~4~~
07/09/14	OSIRIS VILLARREAL ~~4~~	8035 ~~4~~	X ~~4~~			BUSINESS OCCUPANCY ~~4~~	177140 ~~4~~	\$75.00 ~~4~~
07/09/14	LEONILA RODRIGUEZ ~~4~~	8036 ~~4~~	X ~~4~~			BUSINESS OCCUPANCY ~~4~~	177140 ~~4~~	\$75.00 ~~4~~
07/09/14	BRENDA MUNOZ/ VANESSA VASQUEZ ~~4~~	8037 ~~4~~	X ~~4~~			BUSINESS OCCUPANCY ~~4~~	177140 ~~4~~	\$75.00 ~~4~~

07/09/14	RIGOBERTO RAMIREZ	8038	X		BUSINESS OCCUPANCY	177140	\$75.00
07/09/14	MIRNA ELIZONDO	8039	X		BUSINESS OCCUPANCY	177140	\$75.00
07/09/14	RUBEN CHAVEZ JR	8040	X		BURN PERMIT	177140	\$25.00
07/09/14	MARY JANE CHAVEZ	8041	X		BURN PERMIT	177140	\$25.00
07/09/14	NORMA CANTU	8042	X		BUILDING PERMIT	177140	\$200.00
07/09/14	NORMA RODRIGUEZ	8043	X		BUSINESS OCCUPANCY	177140	\$75.00
07/09/14	ADOLFO DE LEON	8044	X		BURN PERMIT	177140	\$25.00
07/09/14	DESI LEE CARE - A LOT	8045	X		BUSINESS OCCUPANCY	177140	\$75.00
07/09/14	JOSE L TERAN	8046	X		BUSINESS OCCUPANCY	177140	\$75.00
07/09/14	FELIX TREVINO JR	8047	X		BURN PERMIT	177140	\$25.00
07/09/14	ARACELI SALAZAR	8048	X		BURN PERMIT	177140	\$25.00
07/09/14	WENDY BAZAN	8049	X		BURN PERMIT	177140	\$25.00
07/09/14	MIGUEL VELASQUEZ	8050	X		BURN PERMIT	177140	\$25.00
07/09/14	GABRIEL TOVAR	8051		X	BUSINESS OCCUPANCY	177140	\$75.00
07/09/14	SERGIO CERDA	8052	X		BURN PERMIT	177140	\$25.00
07/09/14	ODETTE GARZA	8053	X		BUSINESS OCCUPANCY	177140	\$75.00
07/09/14	LEONEL VILLARREAL	8054		X	BUSINESS OCCUPANCY	177140	\$75.00
07/09/14	SYLVIA D CASTILLO	8055		X	BUSINESS OCCUPANCY	177140	\$75.00
07/09/14	SYLVIA D CASTILLO	8056		X	BUSINESS OCCUPANCY	177140	\$75.00
07/09/14	EPIGMENIO ALVAREZ	8057	X		BUSINESS OCCUPANCY	177140	\$75.00
07/09/14	NALLELY GARZA	8058	X		BUSINESS OCCUPANCY	177140	\$75.00
07/09/14	THE APPLE TREE DAY CARE INC	8059		X	BUSINESS OCCUPANCY	177140	\$75.00
07/09/14	ERNESTO REYES	8060	X		BURN PERMIT	177140	\$25.00
07/09/14	EVER ACOSTA	8061	X		BUSINESS OCCUPANCY	177140	\$50.00
07/09/14	MARISOL PENA	8062		X	BUSINESS OCCUPANCY	177140	\$75.00
07/09/14	RAMIRO GARZA	8063	X		BURN PERMIT	177140	\$25.00
07/09/14	ABEL CABALLERO	8064	X		BURN PERMIT	177140	\$25.00
07/09/14	MARIA L GARZA	8065	X		BURN PERMIT	177140	\$25.00
07/09/14	A.C.E. FIRE & SAND	8066		X	FIRE ALARM PERMIT	177140	\$100.00

07/09/14	SYLVIA ANN HERRERA ~~4~~	8067 ~~4~~		~~X~~	BUSINESS OCCUPANCY ~~4~~	177140 ~~4~~	\$75.00 ~~4~~
07/09/14	SYLVIA ELIZONDO ~~4~~	8068 ~~4~~	X ~~4~~		BUSINESS OCCUPANCY ~~4~~	177140 ~~4~~	\$75.00 ~~4~~
07/10/14	ROBERT ESCOBAR ~~4~~	8069 ~~4~~		X ~~4~~	BUSINESS OCCUPANCY ~~4~~	177352 ~~4~~	\$75.00 ~~4~~
07/10/14	JOSE VILLARREAL ~~4~~	8070 ~~4~~	X ~~4~~		BURN PERMIT ~~4~~	177352 ~~4~~	\$25.00 ~~4~~
07/10/14	JULIE RAMIREZ ~~4~~	8071 ~~4~~		X ~~4~~	COMMERCIAL BURN PERMIT ~~4~~	177352 ~~4~~	\$100.00 ~~4~~
07/10/14	MARIA S CORPUS ~~4~~	8072 ~~4~~		X ~~4~~	BURN PERMIT ~~4~~	177352 ~~4~~	\$25.00 ~~4~~
07/10/14	WILLIAM MACKSBERRY ~~4~~	8073 ~~4~~	X ~~4~~		BURN PERMIT ~~4~~	177352 ~~4~~	\$25.00 ~~4~~
07/10/14	WILLIAM MACKSBERRY ~~4~~	8074 ~~4~~	X ~~4~~		BURN PERMIT ~~4~~	177352 ~~4~~	\$25.00 ~~4~~
07/11/14	MELECIO SUAREZ ~~4~~	8075 ~~4~~	X ~~4~~		BURN PERMIT ~~4~~	177355 ~~4~~	\$25.00 ~~4~~
07/11/14	NOEMI PINEDA ~~4~~	8076 ~~4~~	X ~~4~~		BUSINESS OCCUPANCY ~~4~~	177355 ~~4~~	\$75.00 ~~4~~
07/14/14	DOLLAR TREE #4971 ~~4~~	8077 ~~4~~		X ~~4~~	BUSINESS OCCUPANCY ~~4~~	177356 ~~4~~	\$75.00 ~~4~~
07/14/14	JOSE GONZALES ~~4~~	8078 ~~4~~	X ~~4~~		BURN PERMIT ~~4~~	177356 ~~4~~	\$25.00 ~~4~~
07/14/14	RICARDO HERNANDEZ ~~4~~	8079 ~~4~~	X ~~4~~		BURN PERMIT ~~4~~	177356 ~~4~~	\$25.00 ~~4~~
07/14/14	FELIBERTO PEREZ ~~4~~	8080 ~~4~~	X ~~4~~		BURN PERMIT ~~4~~	177356 ~~4~~	\$25.00 ~~4~~
07/15/14	RACIEL C HERNANDEZ ~~4~~	8081 ~~4~~	X ~~4~~		COMMERCIAL BURN PERMIT ~~4~~	177358 ~~4~~	\$100.00 ~~4~~
07/15/14	RAMIRO BELTRAN SANTIAGO ~~4~~	8082 ~~4~~	X ~~4~~		BUSINESS OCCUPANCY ~~4~~	177358 ~~4~~	\$75.00 ~~4~~
07/15/14	DIANA MORALES ~~4~~	8083 ~~4~~		X ~~4~~	BURN PERMIT ~~4~~	177358 ~~4~~	\$25.00 ~~4~~
07/16/14	ENRIQUE H DE LA CRUZ ~~4~~	8084 ~~4~~	X ~~4~~		BUSINESS OCCUPANCY ~~4~~	177360 ~~4~~	\$75.00 ~~4~~
07/16/14	RICARDO R GONZALEZ ~~4~~	8085 ~~4~~		X ~~4~~	BUSINESS OCCUPANCY ~~4~~	177360 ~~4~~	\$75.00 ~~4~~
07/16/14	VICTORIA GARZA DE LUNA ~~4~~	8086 ~~4~~	X ~~4~~		BURN PERMIT ~~4~~	177360 ~~4~~	\$25.00 ~~4~~
07/16/14	FELIX GUAJARDO ~~4~~	8087 ~~4~~	X ~~4~~		BURN PERMIT ~~4~~	177360 ~~4~~	\$25.00 ~~4~~
07/16/14	JAIME GARCIA ~~4~~	8088 ~~4~~	X ~~4~~		COMMERCIAL BURN PERMIT ~~4~~	177360 ~~4~~	\$100.00 ~~4~~
07/16/14	DENNIS HOLBROOK ~~4~~	8089 ~~4~~		X ~~4~~	BUILDING PERMIT ~~4~~	177360 ~~4~~	\$200.00 ~~4~~
07/16/14	AMADO REYNA ~~4~~	8090 ~~4~~	X ~~4~~		BURN PERMIT ~~4~~	177360 ~~4~~	\$25.00 ~~4~~
07/16/14	JOSE J MIRELES ~~4~~	8091 ~~4~~		X ~~4~~	BUSINESS OCCUPANCY ~~4~~	177360 ~~4~~	\$75.00 ~~4~~
07/16/14	RICARDO MUNOZ SANCHEZ ~~4~~	8092 ~~4~~		X ~~4~~	BUSINESS OCCUPANCY ~~4~~	177360 ~~4~~	\$75.00 ~~4~~
07/16/14	MIRIAM CASTILLO ~~4~~	8093 ~~4~~	X ~~4~~		BUSINESS OCCUPANCY ~~4~~	177360 ~~4~~	\$75.00 ~~4~~
07/16/14	ELDHOSE T JOSEPH ~~4~~	8094 ~~4~~	X ~~4~~		BUSINESS OCCUPANCY ~~4~~	177360 ~~4~~	\$75.00 ~~4~~
07/16/14	JOSE MIRELES ~~4~~	8095 ~~4~~	X ~~4~~		BUSINESS OCCUPANCY ~~4~~	177360 ~~4~~	\$75.00 ~~4~~

07/16/14	VICTORIANA DIAZ ~~4~~	8096 ~~4~~	X ~~4~~		BURN PERMIT ~~4~~	177360 ~~4~~	\$25.00 ~~4~~
07/16/14	MARIA RUIZ ~~4~~	8097 ~~4~~	X ~~4~~		BUSINESS OCCUPANCY ~~4~~	177360 ~~4~~	\$75.00 ~~4~~
07/16/14	ANTANACIO VELASQUEZ ~~4~~	8098 ~~4~~	X ~~4~~		BURN PERMIT ~~4~~	177360 ~~4~~	\$25.00 ~~4~~
07/16/14	ELENA ONTIVEROS ~~4~~	8099 ~~4~~	X ~~4~~		BURN PERMIT ~~4~~	177360 ~~4~~	\$25.00 ~~4~~
07/16/14	JOSE A VEGA ~~4~~	8100 ~~4~~	X ~~4~~		BURN PERMIT ~~4~~	177360 ~~4~~	\$25.00 ~~4~~
07/16/14	MARIA GUADALUPE SALINAS ~~4~~	8101 ~~4~~		X ~~4~~	BUSINESS OCCUPANCY ~~4~~	177360 ~~4~~	\$75.00 ~~4~~
07/16/14	HENRY LOPEZ ~~4~~	8102 ~~4~~	X ~~4~~		BURN PERMIT ~~4~~	177360 ~~4~~	\$25.00 ~~4~~
07/16/14	ESDGAR CANTU ~~4~~	8103 ~~4~~	X ~~4~~		BUSINESS OCCUPANCY ~~4~~	177360 ~~4~~	\$75.00 ~~4~~
07/16/14	FRANCISCO CABRERA ~~4~~	8104 ~~4~~	X ~~4~~		BUILDING PERMIT ~~4~~	177360 ~~4~~	\$200.00 ~~4~~
07/16/14	BRIAN HALL ~~4~~	8105 ~~4~~	X ~~4~~		BURN PERMIT ~~4~~	177360 ~~4~~	\$25.00 ~~4~~
07/16/14	JESUS RUIZ ~~4~~	8106 ~~4~~	X ~~4~~		BUSINESS OCCUPANCY ~~4~~	177360 ~~4~~	\$75.00 ~~4~~
07/16/14	IVONNE SALINAS ~~4~~	8107 ~~4~~		X ~~4~~	BUSINESS OCCUPANCY ~~4~~	177360 ~~4~~	\$75.00 ~~4~~
07/16/14	MARIA LOUISA RODRIGUEZ ~~4~~	8108 ~~4~~	X ~~4~~		BUSINESS OCCUPANCY ~~4~~	177360 ~~4~~	\$75.00 ~~4~~
07/16/14	LETICIA NIETO ~~4~~	8109 ~~4~~	X ~~4~~		BURN PERMIT ~~4~~	177360 ~~4~~	\$25.00 ~~4~~
07/16/14	JESUS ESPINO ~~4~~	8110 ~~4~~	X ~~4~~		BUSINESS OCCUPANCY ~~4~~	177360 ~~4~~	\$75.00 ~~4~~
07/16/14	ESPERANZA RAMIREZ ~~4~~	8111 ~~4~~	X ~~4~~		BUSINESS OCCUPANCY ~~4~~	177360 ~~4~~	\$75.00 ~~4~~
07/16/14	JESSE LEIJA ~~4~~	8112 ~~4~~		X ~~4~~	BUSINESS OCCUPANCY ~~4~~	177360 ~~4~~	\$75.00 ~~4~~
07/16/14	SANTOS MALDONADO ~~4~~	8113 ~~4~~		X ~~4~~	BUSINESS OCCUPANCY ~~4~~	177360 ~~4~~	\$75.00 ~~4~~
07/16/14	MARIA LUNA ~~4~~	8114 ~~4~~	X ~~4~~		BURN PERMIT ~~4~~	177360 ~~4~~	\$25.00 ~~4~~
07/16/14	ANTONIO VILLALOBOS ~~4~~	8115 ~~4~~		X ~~4~~	BURN PERMIT ~~4~~	177360 ~~4~~	\$25.00 ~~4~~
07/16/14	MORENO GUADALUPE ~~4~~	8116 ~~4~~	X ~~4~~		BUSINESS OCCUPANCY ~~4~~	177360 ~~4~~	\$75.00 ~~4~~
07/16/14	K&A WIRELESS ~~4~~	8117 ~~4~~	X ~~4~~		BUSINESS OCCUPANCY ~~4~~	177360 ~~4~~	\$75.00 ~~4~~
07/16/14	VICENT EWASKO ~~4~~	8118 ~~4~~		X ~~4~~	BUILDING PERMIT ~~4~~	177360 ~~4~~	\$200.00 ~~4~~
07/16/14	VICENT EWASKO ~~4~~	8119 ~~4~~		X ~~4~~	BUILDING PERMIT ~~4~~	177360 ~~4~~	\$200.00 ~~4~~
07/16/14	RAUL E LOPEZ ~~4~~	8120 ~~4~~	X ~~4~~		BUSINESS OCCUPANCY ~~4~~	177360 ~~4~~	\$75.00 ~~4~~
07/16/14	JOSE SANTOS ~~4~~	8121 ~~4~~	X ~~4~~		BUSINESS OCCUPANCY ~~4~~	177360 ~~4~~	\$75.00 ~~4~~
07/16/14	GERARDO TREVINO ~~4~~	8122 ~~4~~		X ~~4~~	BUSINESS OCCUPANCY ~~4~~	177360 ~~4~~	\$75.00 ~~4~~
07/16/14	RAMIRO RODRIGUEZ ~~4~~	8123 ~~4~~		X ~~4~~	BUSINESS OCCUPANCY ~~4~~	177360 ~~4~~	\$50.00 ~~4~~
07/16/14	JESSICA E MARTINEZ ~~4~~	8124 ~~4~~	X ~~4~~		BURN PERMIT ~~4~~	177360 ~~4~~	\$25.00 ~~4~~

07/16/14	RAJESH CHIRAMEL	8125		X	BUSINESS OCCUPANCY	177360	\$225.00
07/16/14	ERNESTO MUNOZ	8126		X	BUSINESS OCCUPANCY	177360	\$75.00
07/16/14	LUIS ONTIVEROS	8127	X		BUSINESS OCCUPANCY	177360	\$75.00
07/16/14	MARIA S MUNOZ	8128	X		BURN PERMIT	177360	\$25.00
07/16/14	FELIPA AVALOS	8129	X		BURN PERMIT	177360	\$25.00
07/16/14	JOSE LUIS CAVAZOS	8130	X		COMMERCIAL BURN PERMIT	177360	\$100.00
07/16/14	DANIELLA SUAREZ	8131	X		BUILDING PERMIT	177360	\$200.00
07/16/14	JOSE LUIS CAVAZOS	8132	X		BUSINESS OCCUPANCY	177360	\$75.00
07/16/14	HAS MORGAN INDUSTRIES LLC	8133		X	BUSINESS OCCUPANCY	177360	\$75.00
07/16/14	SILVIA FIGUEROA	8134		X	BUSINESS OCCUPANCY	177360	\$75.00
07/16/14	J SANTOS GARCIA	8135	X		BUSINESS OCCUPANCY	177360	\$75.00
07/16/14	JOSE VILLES CAS	8136	X		BUSINESS OCCUPANCY	177360	\$75.00
07/16/14	CIRILO SALAZAR	8137		X	BUILDING PERMIT	177360	\$200.00
07/16/14	MARK MOSELY	8138		X	BURN PERMIT	177360	\$25.00
07/16/14	CYNTHIA RODRIGUEZ	8139	X		BURN PERMIT	177360	\$25.00
07/16/14	JOSE MADRIGAL	8140		X	BURN PERMIT	177360	\$25.00
07/16/14	JOSE MATA	8141	X		BUSINESS OCCUPANCY	177360	\$75.00
07/16/14	BLANCA SANDOVAL	8142	X		BUSINESS OCCUPANCY	177360	\$75.00
07/16/14	MARIA DE LOS ANGELES LOYA	8143	X		BUSINESS OCCUPANCY	177360	\$75.00
07/16/14	DIANA VARGAS	8144	X		BUSINESS OCCUPANCY	177360	\$75.00
07/16/14	MARIA GONZALEZ	8145		X	BUSINESS OCCUPANCY	177360	\$75.00
07/16/14	MIRNA DELGADO	8146	X		BUSINESS OCCUPANCY	177360	\$75.00
07/17/14	VOID	8147			VOID	177361	\$0.00
07/17/14	ROSA MCCARTHY	8148		X	BURN PERMIT	17361	\$25.00
07/17/14	ANNA KATHRYN LEAL	8149	X		COMMERCIAL BURN PERMIT	177361	\$100.00
07/17/14	MANUEL VILLALPANDO	8150	X		BURN PERMIT	177361	\$25.00
07/17/14	ROMEO MIRELES	8151		X	BUILDING PERMIT	177361	\$200.00
07/17/14	JOSE A HERNANDEZ	8152	X		BURN PERMIT	177361	\$25.00
07/17/14	JOSE CABRERA	8153	X		BURN PERMIT	177361	\$25.00

07/18/14	LEOPOLDO ALVAREZ ~~4~~	8154 ~~4~~	X ~~4~~		BUILDING PERMIT ~~4~~	177485 ~~4~~	\$200.00
07/18/14	HILDA PEREZ ~~4~~	8155 ~~4~~	X ~~4~~		BUSINESS OCCUPANCY ~~4~~	177485 ~~4~~	\$75.00 ~~4~~
07/18/14	BELLANIRA ACOSTA ~~4~~	8156 ~~4~~	X ~~4~~		BUSINESS OCCUPANCY ~~4~~	177485 ~~4~~	\$75.00 ~~4~~
07/18/14	SANDRA RODRIGUEZ ~~4~~	8157 ~~4~~	X ~~4~~		BURN PERMIT ~~4~~	177485 ~~4~~	\$25.00 ~~4~~
07/18/14	CARLOS VALDEZ ~~4~~	8158 ~~4~~	X ~~4~~		BURN PERMIT ~~4~~	177485 ~~4~~	\$25.00 ~~4~~
07/18/14	LAZARO RAMOS ROBLES ~~4~~	8159 ~~4~~	X ~~4~~		BURN PERMIT ~~4~~	177485 ~~4~~	\$25.00 ~~4~~
07/18/14	HERACLIO PERER ~~4~~	8160 ~~4~~	X ~~4~~		BURN PERMIT ~~4~~	177485 ~~4~~	\$25.00 ~~4~~
07/21/14	ABIEL J CANTU ~~4~~	8161 ~~4~~		X ~~4~~	BURN PERMIT ~~4~~	177486 ~~4~~	\$25.00 ~~4~~
07/21/14	CARLOS R ELIZONDO ~~4~~	8162 ~~4~~		X ~~4~~	BURN PERMIT ~~4~~	177486 ~~4~~	\$25.00 ~~4~~
07/21/14	ENRIQUE LEANOS ~~4~~	8163 ~~4~~	X ~~4~~		BURN PERMIT ~~4~~	177486 ~~4~~	\$25.00 ~~4~~
07/22/14	ELSA PHARMACY SERVICES ~~4~~	8164 ~~4~~		X ~~4~~	BUSINESS OCCUPANCY ~~4~~	177512 ~~4~~	\$75.00 ~~4~~
07/22/14	VICENTE GUERRA ~~4~~	8165 ~~4~~	X ~~4~~		BURN PERMIT ~~4~~	177512 ~~4~~	\$25.00 ~~4~~
07/22/14	GABRIEL AGUILAR ~~4~~	8166 ~~4~~	X ~~4~~		BURN PERMIT ~~4~~	177512 ~~4~~	\$25.00 ~~4~~
07/22/14	ROSA H AGUILAR ~~4~~	8167 ~~4~~	X ~~4~~		BURN PERMIT ~~4~~	177512 ~~4~~	\$25.00 ~~4~~
07/23/14	ROSARIO ORTEGA ~~4~~	8168 ~~4~~	X ~~4~~		BURN PERMIT ~~4~~	177515 ~~4~~	\$25.00 ~~4~~
07/23/14	GREGORY MILLS ~~4~~	8169 ~~4~~		X ~~4~~	BUSINESS OCCUPANCY ~~4~~	177515 ~~4~~	\$75.00 ~~4~~
07/23/14	DAGOBERTO GARCIA ~~4~~	8170 ~~4~~	X ~~4~~		BURN PERMIT ~~4~~	177515 ~~4~~	\$25.00 ~~4~~
07/23/14	MARIA R SALINAS ~~4~~	8171 ~~4~~	X ~~4~~		BURN PERMIT ~~4~~	177515 ~~4~~	\$25.00 ~~4~~
07/23/14	RAYMUNDO BLANCO ~~4~~	8172 ~~4~~	X ~~4~~		BUSINESS OCCUPANCY ~~4~~	177515 ~~4~~	\$75.00 ~~4~~
07/23/14	RAYMUNDO BLANCO ~~4~~	8173 ~~4~~	X ~~4~~		BURN PERMIT ~~4~~	177515 ~~4~~	\$25.00 ~~4~~
07/23/14	JOSE S CORONADO ~~4~~	8174 ~~4~~	X ~~4~~		BUSINESS OCCUPANCY ~~4~~	177515 ~~4~~	\$75.00 ~~4~~
07/23/14	REYES ESPINO ~~4~~	8175 ~~4~~	X ~~4~~		BUILDING PERMIT ~~4~~	177515 ~~4~~	\$200.00 ~~4~~
07/23/14	VOID ~~4~~	8176 ~~4~~			VOID ~~4~~	177515 ~~4~~	\$0.00 ~~4~~
07/23/14	MIRAN ESCOBEDO ~~4~~	8177 ~~4~~	X ~~4~~		BUSINESS OCCUPANCY ~~4~~	177515 ~~4~~	\$75.00 ~~4~~
07/23/14	LUCIANO GLORIA ~~4~~	8178 ~~4~~	X ~~4~~		COMMERCIAL BURN PERMIT ~~4~~	177515 ~~4~~	\$100.00 ~~4~~
07/23/14	GILBERT GOMEZ ~~4~~	8179 ~~4~~		X ~~4~~	BUSINESS OCCUPANCY ~~4~~	177515 ~~4~~	\$75.00 ~~4~~
07/23/14	JESUS CHAVEZ ~~4~~	8180 ~~4~~	X ~~4~~		BURN PERMIT ~~4~~	177515 ~~4~~	\$25.00 ~~4~~
07/23/14	GILBERT GOMEZ ~~4~~	8181 ~~4~~		X ~~4~~	BUSINESS OCCUPANCY ~~4~~	177515 ~~4~~	\$75.00 ~~4~~
07/23/14	FRANCISCA GARCIA ~~4~~	8182 ~~4~~	X ~~4~~		BURN PERMIT ~~4~~	177515 ~~4~~	\$25.00 ~~4~~

07/23/14	CLAUDIA CAVAZOS	8183		X ~~A~~	~~A~~ DAY CARE INSP	177515	\$75.00
07/23/14	BRIAN CARY	8184		X ~~B~~	BURN PERMIT	177515	\$25.00
07/23/14	YOLANDA PINERA	8185	X ~~A~~		BUSINESS OCCUPANCY	177515	\$75.00
07/23/14	OCTAVIO RIOS	8186	X ~~B~~		BUSINESS OCCUPANCY	177515	\$75.00
07/23/14	DIONICIO DEANDA	8187	X ~~B~~		BURN PERMIT	177515	\$25.00
07/23/14	JOSE F PEREZ	8188	X ~~A~~		BURN PERMIT	177515	\$25.00
07/23/14	MANUEL GARCIA	8189	X ~~B~~		BURN PERMIT	177515	\$25.00
07/23/14	MOISES LUNA	8190	X ~~B~~		BURN PERMIT	177515	\$25.00
07/23/14	BELIA SOLIS	8191	X ~~B~~		BURN PERMIT	177515	\$25.00
07/23/14	G2G WIRELESS INC	8192		X ~~A~~	BUSINESS OCCUPANCY	177515	\$75.00
07/23/14	TOMASA HERNANDEZ	8193	X ~~A~~		BUSINESS OCCUPANCY	177515	\$75.00
07/23/14	JNM WIRELESS	8194		X ~~A~~	BUSINESS OCCUPANCY	177515	\$75.00
07/23/14	GERARDO AGUIRRE	8195	X ~~A~~		BUILDING PERMIT	177515	\$200.00
07/23/14	IRMA GARZA	8196	X ~~B~~		BUSINESS OCCUPANCY	177515	\$75.00
07/23/14	CHANO'S TIRE SHOP	8197	X ~~A~~		BUSINESS OCCUPANCY	177515	\$75.00
07/23/14	4MAFRELP	8198		X ~~A~~	BUSINESS OCCUPANCY	177515	\$75.00
07/23/14	FRANCISCO OZUNA	8199	X ~~B~~		BURN PERMIT	177515	\$25.00
07/23/14	MOISES FLORES	8200	X ~~B~~		BUSINESS OCCUPANCY	177515	\$75.00
07/23/14	ORLANDO VILLARREAL	8201	X ~~B~~		BUSINESS OCCUPANCY	177515	\$75.00
07/23/14	JESUS ALFONSO BELTRAN	8202	X ~~B~~		BUSINESS OCCUPANCY	177515	\$75.00
07/23/14	ANTONIO ENRIQUEZ	8203		X ~~A~~	BUSINESS OCCUPANCY	177515	\$75.00
07/23/14	ERIKA GOMEZ	8204	X ~~B~~		BUSINESS OCCUPANCY	177515	\$75.00
07/23/14	CHARLIE CRUZ	8205	X ~~B~~		BUSINESS OCCUPANCY	177515	\$75.00
07/23/14	FRANCISCO GARCIA	8206	X ~~B~~		BUSINESS OCCUPANCY	177515	\$75.00
07/23/14	TAQUERIA "MARY"	8207		X ~~B~~	BUSINESS OCCUPANCY	177515	\$75.00
07/23/14	MACARIA ARELLANO	8208	X ~~B~~		BUSINESS OCCUPANCY	177515	\$75.00
07/23/14	SUNSHINE FAMILY DENTISTRY & ORTHO	8209		X ~~A~~	BUSINESS OCCUPANCY	177515	\$75.00
07/23/14	NAHIELY GARCIA HERRERA	8200		X ~~B~~	INVESTIGATION REPORT	177515	\$25.00
07/23/14	IMELDA ACOSTA	8211		X ~~A~~	BUSINESS OCCUPANCY	177515	\$75.00

07/23/14	DON JOSE TORTILLERIA FACTORY	8212		X	BUSINESS OCCUPANCY	177515	\$75.00
07/23/14	LEONEL GARZA	8213		X	BUSINESS OCCUPANCY	177515	\$75.00
07/23/14	MARIA ANCER	8214	X		BURN PERMIT	177515	\$25.00
07/25/14	CHURCH'S CHICKEN	8215		X	BUSINESS OCCUPANCY	177686	\$75.00
07/25/14	JESUS ESPINO	8216	X		BURN PERMIT	177686	\$25.00
07/25/14	JULIO ADAME	8217	X		BURN PERMIT	177686	\$25.00
07/25/14	JESUS CAVAZOS	8218	X		BURN PERMIT	177686	\$25.00
07/25/14	EDUARDO TAMEZ	8219		X	BURN PERMIT	177686	\$25.00
07/28/14	DR PENA	8220		X	BUSINESS OCCUPANCY	177728	\$75.00
07/28/14	RIGO CHAVEZ	8221	X		BURN PERMIT	177728	\$25.00
07/28/14	CAROLINE POWELEK	8222	X		BURN PERMIT	177728	\$25.00
07/28/14	BASILISA HARPER	8223	X		BURN PERMIT	177728	\$25.00
07/28/14	JESUS CORTEZ	8224		X	BURN PERMIT	177728	\$25.00
07/29/14	J GUADALUPE RUIZ	8225	X		BURN PERMIT	177754	\$25.00
07/29/14	ROBERTO ESPINOZA	8226	X		BUILDING PERMIT	177754	\$200.00
07/30/14	AZIZ #20	8227	X		BUSINESS OCCUPANCY	177831	\$75.00
07/30/14	RAMON LOPEZ	8228	X		BUSINESS OCCUPANCY	177831	\$75.00
07/30/14	BERTHA GIL	8229	X		BUSINESS OCCUPANCY	177831	\$75.00
07/30/14	DIONISIO CORONO	8230	X		BUSINESS OCCUPANCY	177831	\$75.00
07/30/14	PEDRO GARCIA	8231		X	BUSINESS OCCUPANCY	177831	\$75.00
07/30/14	PEDRO GARCIA	8232		X	BUSINESS OCCUPANCY	177831	\$75.00
07/30/14	DAISY GUERRERO	8233		X	BUSINESS OCCUPANCY	177831	\$75.00
07/30/14	DANIEL HERNANDEZ	8234	X		BUSINESS OCCUPANCY	177831	\$75.00
07/30/14	ANTONIO VILLARREAL	8235	X		BUSINESS OCCUPANCY	177831	\$75.00
07/30/14	OMAR JIMENEZ	8236	X		BUSINESS OCCUPANCY	177831	\$75.00
07/30/14	JANIE RAMIREZ	8237	X		BUSINESS OCCUPANCY	177831	\$75.00
07/30/14	ANA MARIEN RODRIGUEZ	8238	X		BUILDING PERMIT / BURN PERMIT	177831	\$225.00
07/30/14	MARY CAPETILLO	8239	X		DAY CARE INSP	177831	\$75.00
07/30/14	JESUS J MEDRANO JR	8240	X		BURN PERMIT	177831	\$25.00

07/30/14	MARGARITA ESPINOZA	824	X		BURN PERMIT	177831	\$25.00
07/30/14	LLANTERA EL AMIGO	8242	X		BUSINESS OCCUPANCY	177831	\$75.00
07/30/14	NANCY EARNEST	8243		X	BURN PERMIT	177831	\$25.00
07/30/14	SALDIVAR VERA	8244	X		BUILDING PERMIT / BURN PERMIT	177831	\$225.00
07/30/14	UNA NUEVA ESPERANZA A.D.C.	8245	X		BUSINESS OCCUPANCY	177831	\$75.00
07/30/14	DYNAMIC CHILDREN THERAPY SERVICE	8246		X	BUSINESS OCCUPANCY	177831	\$75.00
07/30/14	MARGARITO LARA	8247	X		BUSINESS OCCUPANCY	177831	\$75.00
07/30/14	ARMANDO MATAMOROS	8248	X		BURN PERMIT	177831	\$25.00
07/30/14	ALMA SALAZAR	8249		X	BUSINESS OCCUPANCY	177831	\$75.00
07/30/14	ALMA LINA HERNANDEZ	8250	X		BUSINESS OCCUPANCY	177831	\$75.00
07/30/14	DON FELIPE TAQUERIA	8251	X		BUSINESS OCCUPANCY	177831	\$75.00
07/30/14	DON FELIPE MEAT MARKET	8252	X		BUSINESS OCCUPANCY	177831	\$75.00
07/30/14	DON FELIPE DRIVE THRU	8253	X		BUSINESS OCCUPANCY	177831	\$75.00
07/30/14	NORMA RODRIGUEZ	8254	X		BURN PERMIT	177831	\$25.00
07/30/14	MISSION REGIONAL MEDICAL CENTER	8255		X	BUSINESS OCCUPANCY	177831	\$75.00
07/30/14	AMADO MORENO	8256		X	BURN PERMIT	177831	\$25.00
07/30/14	ICE CREAM MAIN PLACE	8257		X	BUSINESS OCCUPANCY	177831	\$75.00
07/30/14	JESUS PUENTE HERNANDEZ	8258		X	BUSINESS OCCUPANCY	177831	\$75.00
07/30/14	MANUEL GONZALEZ	8259	X		BURN PERMIT	177831	\$25.00
07/30/14	MARIA DEL CARMEN MAY	8260	X		BUSINESS OCCUPANCY	177831	\$75.00
07/30/14	MARTINIANO ALANIZ JR	8261	X		BURN PERMIT	177831	\$25.00
07/30/14	STEVE MILLER	8262	X		BURN PERMIT	177831	\$25.00
07/30/14	JESUS MUNOZ	8263		X	BURN PERMIT	177831	\$25.00
07/30/14	RICARDO FRANCO	8264	X		BUSINESS OCCUPANCY	177831	\$75.00
07/30/14	HERMELINDA MARTINEZ	8265	X		BUSINESS OCCUPANCY	177831	\$75.00
07/30/14	LUBY LUNA	8266	X		BURN PERMIT	177831	\$25.00
07/30/14	JUAN M BARRAZA	8267	X		BURN PERMIT	177831	\$25.00
07/30/14	LUBY LUNA	8268	X		BURN PERMIT	177831	\$25.00
07/30/14	JONES & CRANE ATTORNEY'S	8269	X		BUSINESS OCCUPANCY	177831	\$75.00

07/30/14	HEALTHY LIFE CLUB Δ	8270 Δ	X Δ		BUSINESS OCCUPANCY Δ	177831 Δ	\$75.00 Δ
07/30/14	DIANIRA SALAZAR Δ	8271 Δ		X Δ	BUSINESS OCCUPANCY Δ	177831 Δ	\$75.00 Δ
07/30/14	TAQUERIA EL JACALITO & MINI STORE Δ	8272 Δ	X Δ		BUSINESS OCCUPANCY Δ	177831 Δ	\$75.00 Δ
07/30/14	HOMER BALDERAS Δ	8273 Δ	X Δ		BURN PERMIT Δ	177831 Δ	\$25.00 Δ
07/30/14	MARIA V RIVERA Δ	8274 Δ	X Δ		BUSINESS OCCUPANCY Δ	177831 Δ	\$75.00 Δ
07/30/14	RICARDO CAVAZOS Δ	8275 Δ	X Δ		BURN PERMIT Δ	177831 Δ	\$25.00 Δ
07/30/14	R & R PREPAID LLC Δ	8276 Δ	X Δ		BUSINESS OCCUPANCY Δ	177831 Δ	\$75.00 Δ
07/30/14	FRANCISCO PONCE Δ	8277 Δ	X Δ		Δ FOSTER HOME INSP Δ	177831 Δ	\$75.00 Δ
07/30/14	PEDRO MARISCAL JR Δ	8278 Δ		X Δ	BURN PERMIT Δ	177831 Δ	\$25.00 Δ
07/31/14	MANUEL HERBA Δ	8279 Δ	X Δ		BURN PERMIT Δ	177833 Δ	\$25.00 Δ
07/31/14	ROSALINDA MENDEZ Δ	8280 Δ		X Δ	BURN PERMIT Δ	177833 Δ	\$25.00 Δ
Grand Total							\$21,975.00

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

Approved by: [Signature] 9/2/14
Fire Marshal Date

Prepared by: Elizabeth Castro 8/28/14
Administrative Assistant Date

Print Name: JUAN MARTINEZ

Print Name: ELIZABETH CASTRO

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

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



Revised 9/13/14

HIDALGO COUNTY AUDITOR'S OFFICE
APPROVED BY: [Signature]
DATE: 9/13/14

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

September 4, 2014

Mr. Juan Martinez
Hidalgo County Fire Marshal
1124 N. M Road
Edinburg, Texas 78539

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

Dear Mr. Martinez:

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

The scope of our review was limited to collections reported by the Fire Marshal's Office on the *Monthly Report* for the month of July 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 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 Reports* 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 Reports* 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 Remittance* 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 Reports* agreed to total receipts issued and the deposits made with the County Treasurer.
- Reviewed receipts, *Daily Remittance*, and *Monthly Reports* to verify proper completion.

HIDALGO COUNTY DISTRICT JUDGES

JAIME E. TIJERNA
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, 386TH 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 July were \$21,975.00. Based on the results of our review, we have concluded that generally fees collected were properly accounted and reported; however, improvements could be made to the system of internal controls as noted in the following observation.

Observation No. 1:

We noted during our review that receipts, at times, were not properly completed (i.e., missing the number of devices and the form of payment (e.g., cash, check, etc). According to staff, sometimes staff is in a hurry to issue receipts and fail to record some of the required receipt information.

The County Auditor's Office requires that official receipt forms contain sufficient information to create an adequate audit trail. At a minimum, the official receipt must include the date, payer name, address, name of business, city, form of payment (e.g., cash, check, or credit card), number of devices, number of heads, check number, amount, account name to be credited, description (e.g., account number, owner name, etc.), and the initials or signature of the cashier.

Failure to exercise due diligence to ensure all required information is entered on an official County receipt may result in the loss or misuse of County funds.

Recommendation:

Management should instruct staff to exercise due diligence while completing receipts to ensure all required information is entered on the official County receipt. In addition, management should also consider retraining staff regarding the proper completion of receipts, if necessary

Please provide written management response to the observation noted above by September 19, 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 Eufrazio, CPA
County Auditor

cc: Valde Guerra, Commissioners Court Executive Officer

HIDALGO COUNTY DISTRICT JUDGES

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JUDGE, 449TH D.C.

HIDALGO COUNTY, TEXAS
DELTA LAKE PARK, PRECINCT 1
MONTHLY REPORT FOR THE MONTH ENDING
July 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 7/1/2014								211
2 7/2/2014				\$ -	\$ -			211 0
3 7/3/2014				\$ -				211
4 7/4/2014				\$ -	\$ -			211 0
5 7/5/2014				\$ -	\$ -			211 0
6 7/6/2014	309790	309834	45	\$ 90.00	\$ 90.00	7/7/2014	1769474	211 2400
7 7/7/2014				\$ -	\$ -			211
8 7/8/2014								211
9 7/9/2014				\$ -	\$ -			211
10 7/10/2014				\$ -				211
11 7/11/2014				\$ -	\$ -			211 0
12 7/12/2014				\$ -	\$ -			211 0
13 7/13/2014	309835	309875	41	\$ 82.00	\$ 82.00	7/14/2014	1772584	211 2401
14 7/14/2014				\$ -	\$ -			211 0
15 7/15/2014								211
16 7/16/2014				\$ -	\$ -			211 0
17 7/17/2014				\$ -				211 0
18 7/18/2014				\$ -	\$ -			211 0
19 7/19/2014				\$ -	\$ -			211 0
20 7/20/2014	309876	309914	39	\$ 78.00	\$ 78.00	7/21/2014	1774584	211 2402
21 7/21/2014				\$ -	\$ -			211 0
22 7/22/2014								211
23 7/23/2014				\$ -	\$ -			211 0
24 7/24/2014				\$ -				211
25 7/25/2014				\$ -	\$ -			211 0
26 7/26/2014				\$ -	\$ -			211 0
27 7/27/2014	309915	309962	48	\$ 96.00	\$ 96.00	7/29/2014	1778324	211 02403
28 7/28/2014				\$ -	\$ -			211 0
29 7/29/2014								211
30 7/30/2014				\$ -	\$ -			211 0
31				\$ -				211 0

TOTAL RECEIPTS AND FUNDS COLLECTED: 173 x \$2.00 = \$ 346.00

TOTAL AMOUNT DUE TO GENERAL FUND-----1100-347-40-121-000-0-000-----	\$ 346.00
LESS: TOTAL AMOUNTS REMITTED TO GENERAL FUND-----	\$ 346.00
TOTAL FUNDS DUE TO THE COUNTY TREASURER-----	\$ -

PREPARED BY: *Patricia Bates*

Revised

DATE: 9/2/14

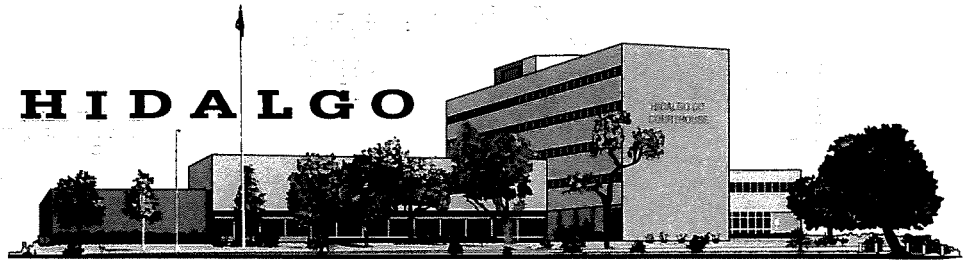
THIS REPORT HAS BEEN PERSONALLY REVIEWED BY ME AND I CERTIFY IT TO BE TRUE AND CORRECT TO THE BEST OF MY KNOWLEDGE.
A.C. Cuellar, Jr.
A.C. CUELLAR, JR.
COMMISSIONER PRCT NO. 1

HIDALGO COUNTY AUDITOR'S OFFICE
APPROVED BY: *Beno*
DATE: 9/5/14

9/2/14
DATE

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

September 4, 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 July 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 July 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 July 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

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

RODOLFO DELGADO
JUDGE, 93RD D.C.

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

ROSE GUERRA REYNA
JUDGE, 206TH D.C.

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

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

NOE GONZALEZ
JUDGE, 378TH D.C.
OVERSEER

LETICIA LOPEZ
JUDGE, 389TH D.C.

AIDA SALINAS FLORES
JUDGE, 398TH D.C.

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

JESSE CONTRERAS
JUDGE, 449TH 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 July 2014 and were \$346.00. Based on the results of our review, we have concluded that fees collected were generally properly accounted and reported; however, the system of internal controls for the collection and safeguarding of cash requires improvement as noted in the following observation.

Observation No. 1:

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.

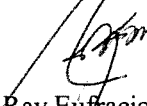
Recommendation:

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

Please provide a written management response to the observation noted above by September 18, 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 Eufrazio, CPA
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.

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JUDGE, 430TH D.C.

JESSE CONTRERAS
JUDGE, 449TH D.C.

**COUNTY OF HIDALGO, TEXAS
SWIMMING POOL, PRECINCT 2
MONTHLY REPORT FOR THE MONTH ENDING: JULY 31, 2014**

POC

	Receipt Date	Ticket #		Total Collected	ADULT		CHILDREN		BODY BOARD		COUNTY TREASURER			DEPOSIT SLIP NUMBER	OVER/ (SHORT)
		Sequence			HOW MANY?	FEE (\$1)	HOW MANY?	FEE (\$0.50)	HOW MANY?	FEE (\$1)	Deposit Amount	Date of Deposit	Receipt Number		
		BEG #	END #												
1	1-Jul	1333	1333	\$ 3.00	3	\$ 3.00	0	\$ -	0	-	\$ 3.00	07/08/14	176959	221 00497	\$ -
2	2-Jul	1334	1343	\$ 28.50	12	\$ 12.00	11	\$ 5.50	11	\$ 11.00	\$ 28.50	07/08/14	176960	221 00498	\$ -
3	3-Jul	1344	1348	\$ 13.50	10	\$ 10.00	7	\$ 3.50	0	-	\$ 13.50	07/11/14	177202	221 00499	\$ -
4	4-Jul	1349	1357	\$ 33.00	11	\$ 11.00	16	\$ 8.00	14	\$ 14.00	\$ 33.00	07/11/14	177203	221 00500	\$ -
5	5-Jul	1358	1362	\$ 12.00	4	\$ 4.00	14	\$ 7.00	1	\$ 1.00	\$ 12.00	07/11/14	177204	221 00501	\$ -
6	6-Jul	1363	1372	\$ 24.50	14	\$ 14.00	11	\$ 5.50	5	\$ 5.00	\$ 24.50	07/11/14	177205	221 00502	\$ -
7	7-Jul	closed	closed			\$ -		\$ -		-					\$ -
8	8-Jul	1373	1375	\$ 8.50	6	\$ 6.00	5	\$ 2.50	0	-	\$ 8.50	07/11/14	177206	221 00503	\$ -
9	9-Jul	1376	1380	\$ 9.00	8	\$ 8.00	2	\$ 1.00	0	-	\$ 9.00	07/11/14	177207	221 00504	\$ -
10	10-Jul	1381	1381	\$ 1.00	1	\$ 1.00	0	\$ -	0	-	\$ 1.00	07/22/14	177474	221 00505	\$ -
11	11-Jul	1382	1385	\$ 13.50	6	\$ 6.00	7	\$ 3.50	4	\$ 4.00	\$ 13.50	07/22/14	177476	221 00506	\$ -
	12-Jul	1386	1401	\$ 31.00	15	\$ 15.00	12	\$ 6.00	10	\$ 10.00	\$ 31.00	07/22/14	177477	221 00507	\$ -
13	13-Jul	1402	1402	\$ 2.50	1	\$ 1.00	1	\$ 0.50	1	\$ 1.00	\$ 2.50	07/22/14	177478	221 00508	\$ -
14	14-Jul	closed	closed			\$ -		\$ -		-					\$ -
15	15-Jul	1403	1405	\$ 7.00	4	\$ 4.00	6	\$ 3.00	0	-	\$ 7.00	07/22/14	177479	221 00509	\$ -
16	16-Jul	1406	1412	\$ 14.50	8	\$ 8.00	13	\$ 6.50	0	-	\$ 14.50	07/22/14	177481	221 00510	\$ -
17	17-Jul	1413	1438	\$ 55.00	19	\$ 19.00	38	\$ 19.00	17	\$ 17.00	\$ 55.00	07/28/14	177615	221 00511	\$ -
18	18-Jul	1439	1445	\$ 17.50	7	\$ 7.00	7	\$ 3.50	7	\$ 7.00	\$ 17.50	07/28/14	177616	221 00512	\$ -
19	19-Jul	1446	1446	\$ 6.50	2	\$ 2.00	3	\$ 1.50	3	\$ 3.00	\$ 6.50	07/28/14	177617	221 00513	\$ -
20	20-Jul	1447	1448	\$ 4.00	2	\$ 2.00	4	\$ 2.00		-	\$ 4.00	07/28/14	177618	221 00514	\$ -
21	21-Jul	closed	closed			\$ -		\$ -		-					\$ -
22	22-Jul	1449	1454	\$ 11.00	7	\$ 7.00	8	\$ 4.00		-	\$ 11.00	08/04/14	177859	221 00515	\$ -
23	23-Jul	1455	1458	\$ 12.00	4	\$ 4.00	8	\$ 4.00	4	\$ 4.00	\$ 12.00	08/04/14	177849	221 00516	\$ -
24	24-Jul	1459	1464	\$ 19.50	11	\$ 11.00	13	\$ 6.50	2	\$ 2.00	\$ 19.50	08/04/14	177850	221 00517	\$ -
25	25-Jul	1465	1473	\$ 19.00	11	\$ 11.00	14	\$ 7.00	1	\$ 1.00	\$ 19.00	08/04/14	177851	221 00518	\$ -
26	26-Jul	1474	1477	\$ 9.00	4	\$ 4.00	8	\$ 4.00	1	\$ 1.00	\$ 9.00	08/04/14	177852	221 00519	\$ -
26	27-Jul	1478	1479	\$ 8.50	6	\$ 6.00	3	\$ 1.50	1	\$ 1.00	\$ 8.50	08/04/14	177853	221 00520	\$ -
27	28-Jul	closed	closed			\$ -		\$ -		-					\$ -
29	29-Jul	1480	1483	\$ 12.50	7	\$ 7.00	7	\$ 3.50	2	\$ 2.00	\$ 12.50	08/04/14	177854	221 00521	\$ -
30	30-Jul	1484	1490	\$ 17.50	7	\$ 7.00	15	\$ 7.50	3	\$ 3.00	\$ 17.50	08/04/14	177856	221 00522	\$ -
31	31-Jul	1491	1493	\$ 8.50	6	\$ 6.00	5	\$ 2.50	0	-	\$ 8.50	08/04/14	177858	221 00523	\$ -
TOTAL				\$ 402.00	196	\$ 196.00	238	\$ 119.00	87	\$ 87.00	\$ 402.00				\$ -

TOTAL AMOUNT DUE TO GENERAL FUND-----1100-347-40-122-000-0-000-----	\$ 402.00
LESS: TOTAL AMOUNTS REMITTED TO GENERAL FUND-----	\$ 402.00
TOTAL FUNDS DUE TO THE COUNTY TREASURER-----	\$ 0.00

PREPARED BY: *[Signature]*
 THIS REPORT HAS BEEN PERSONALLY REVIEWED BY ME AND I CERTIFY IT TO BE TRUE AND CORRECT TO THE BEST OF MY KNOWLEDGE.
[Signature]
 HECTOR "TITO" PALACIOS
 COMMISSIONER PRCT NO. 2

DATE: 8/10/14
8/13/2014
 DATE

2014 SEP 12 PM 10 55

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 #2-002 REVISED: 6/13/11

HIDALGO COUNTY AUDITOR'S OFFICE
 APPROVED BY: *[Signature]*
 DATE: 9/11/14

Revised 9/12/14

PBC

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8 | 14 | 14

8-20-14

DATE _____

2014 AUG 21 PM 1 53
COUNTY AUDITOR BEFORE THE FIFTH (5TH) WC

00000000

XI

COUNTY of HIDALGO

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



EDINBURG, TEXAS 78539

September 4, 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 Reports* and Supporting Documentation
For the months of July 2014 and August 2014

Dear Commissioner Palacios:

We conducted a limited scope review of the Precinct 2 Swimming Pool *Monthly Fees Reports* and all supporting documentation for the months of July 2014 and August 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 Reports* for the months of July 2014 and August 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.

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

Methodology:

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

- Verified tickets issued (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 Reports* agreed to total tickets issued and the deposits made with the County Treasurer.
- Reviewed the submittal dates of the *Monthly Fees Reports* 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 Reports* to verify proper completion.

HIDALGO COUNTY DISTRICT JUDGES

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

RODOLFO DELGADO
JUDGE, 93RD D.C.

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

ROSE GUERRA REYNA
JUDGE, 208TH D.C.

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

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

NOE GONZALEZ
JUDGE, 370TH D.C.
OVERSEER

LETICIA LOPEZ
JUDGE, 389TH D.C.

IDA SALINAS FLORES
JUDGE, 398TH D.C.

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

JESSE CONTRERAS
JUDGE, 449TH D.C.

Conclusion:

Total collections for the months of July 2014 and August 2014 were \$402.00 and \$89.00, respectively. 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 Eufrazio, CPA
County Auditor

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.

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JUDGE, 332ND D.C.

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JUDGE, 370TH D.C.
OVERSEER

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JUDGE, 389TH D.C.

AIDA SALINAS FLORES
JUDGE, 398TH D.C.

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

JESSE CONTRERAS
JUDGE, 449TH D.C.

HIDALGO COUNTY, TEXAS
ANZALDUAS PARK, PRECINCT 3
MONTHLY REPORT FOR THE MONTH ENDING
July 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 7/1/2014								231
2 7/2/2014								231
3 7/3/2014								231
4 7/4/2014								231
5 7/5/2014	369302	369357	56	\$ 224.00	\$ 224.00	7/5/2014	176955	231 00805
6 7/6/2014	369358	369457	100	\$ 400.00	\$ 400.00	7/6/2014	176956	231 00806
7 7/7/2014								231
8 7/8/2014								231
9 7/9/2014								231
10 7/10/2014								231
11 7/11/2014								231
12 7/12/2014	369458	369521	64	\$ 256.00	\$ 256.00	7/12/2014	177281	231 00807
13 7/13/2014	369522	369586	65	\$ 260.00	\$ 260.00	7/13/2014	177282	231 00808
14 7/14/2014								231
15 7/15/2014								231
16 7/16/2014								231
17 7/17/2014								231
18 7/18/2014								231
19 7/19/2014	369587	369637	51	\$ 204.00	\$ 204.00	7/19/2014	177490	231 00809
20 7/20/2014	369638	369693	56	\$ 224.00	\$ 224.00	7/20/2014	177491	231 00810
21 7/21/2014								231
22 7/22/2014								231
23 7/23/2014								231
24 7/24/2014								231
25 7/25/2014								231
26 7/26/2014	369694	369743	50	\$ 200.00	\$ 200.00	7/26/2014	177715	231 00811
27 7/27/2014	369744	369786	43	\$ 172.00	\$ 172.00	7/27/2014	177716	231 00812
28 7/28/2014								231
29 7/29/2014								231
30 7/30/2014								231
31 7/31/2014								231
				1,940.00				
				485 x	\$4.00			\$1,940.00

LESS:	TOTAL AMOUNTS REMITTED TO GENERAL FUND	\$1,940.00
	TOTAL FUNDS DUE TO THE COUNTY TREASURER	\$1,940.00

PREPARED BY: Gerardo Flores

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

Gerardo Flores

7/30/2014
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: 8/18/14 *[Signature]*

XI

COUNTY of HIDALGO

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



EDINBURG, TEXAS 78539

September 4, 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 July 2014

Dear Commissioner Flores:

We conducted a review of the Anzalduas Park *Monthly Fees Report* and all supporting documentation for the month of July 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 July 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, 208TH 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, 386TH D.C.

AIDA 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 July 2014 were \$1,940.00. Based on the results of our review, we have concluded that fees collected were generally properly accounted and reported; however, the system of internal controls for the collection and safeguarding of cash requires improvement as noted in the following observation.

Observation No. 1:

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 presentment of a County or law enforcement identification card. Although Commissioners Court may waive the collection of the park entrance fee under certain circumstances, evidence of a Commissioners Court waiver policy was not provided. 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.

Please provide a written management response to the observation noted above by September 18, 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 Eufrazio, CPA
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.

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

July 31, 2014

RECEIVED BY
COUNTY AUDITOR

PART I: SUMMARY OF MONTHLY COLLECTIONS

A	B	C	D	E	F	G	H	I
	Receipt Date	Law Library Receipt # Sequence BEG #	END #	Total Collected	Receipt Amount	Receipt No.	Receipt Date	OVER/ (SHORT)
1	1-Jul-14	54432	54437	\$ 19.25	\$ 19.25	176880	07/03/14	-
2	2-Jul-14	54438	54448	\$ 45.75	\$ 45.75	176881	07/03/14	-
3	3-Jul-14	54449	54456	\$ 61.75	\$ 61.75	176949	07/08/14	-
4	4-Jul-14	Holiday	0	\$ -				-
5	5-Jul-14	0	0	\$ -				-
6	6-Jul-14	0	0	\$ -				-
7	7-Jul-14	54457	54461	\$ 38.25	\$ 38.25	176948	07/08/14	-
8	8-Jul-14	54462	54465	\$ 59.00	\$ 59.00	177027	07/10/14	-
9	9-Jul-14	54466	54471	\$ 48.25	\$ 48.25	177026	07/10/14	-
10	10-Jul-14	54472	54479	\$ 41.00	\$ 41.00	177167	07/11/14	-
11	11-Jul-14	54480	54484	\$ 23.00	\$ 23.00	177252	07/15/14	-
12	12-Jul-14	0	0	\$ -				-
13	13-Jul-14	0	0	\$ -				-
14	14-Jul-14	54485	54488	\$ 22.25	\$ 22.25	177253	07/15/14	-
15	15-Jul-14	54489	54496	\$ 40.25	\$ 40.25	177289	07/16/14	-
16	16-Jul-14	54497	54505	\$ 35.00	\$ 35.00	177344	07/17/14	-
17	17-Jul-14	54506	54508	\$ 29.50	\$ 29.50	177377	07/21/14	-
18	18-Jul-14	54509	54513	\$ 34.50	\$ 34.50	177378	07/21/14	-
19	19-Jul-14	0	0	\$ -				-
20	20-Jul-14	0	0	\$ -				-
21	21-Jul-14	54514	54518	\$ 29.25	\$ 29.25	177457	07/22/14	-
22	22-Jul-14	54519	54523	\$ 40.50	\$ 40.50	177523	07/24/14	-
23	23-Jul-14	54524	54527	\$ 35.75	\$ 35.75	177522	07/24/14	-
24	24-Jul-14	54528	54537	\$ 38.00	\$ 38.00	177574	07/25/14	-
25	25-Jul-14	54538	54546	\$ 71.50	\$ 71.50	177689	07/29/14	-
26	26-Jul-14	0	0	\$ -				-
27	27-Jul-14	0	0	\$ -				-
28	28-Jul-14	54547	54553	\$ 48.50	\$ 48.50	177690	07/29/14	-
29	29-Jul-14	54554	54560	\$ 58.00	\$ 58.00	177771	07/31/14	-
30	30-Jul-14	54561	54566	\$ 32.25	\$ 32.25	177772	07/31/14	-
31	31-Jul-14	54567	54569	\$ 18.50	\$ 18.50	177827	08/01/14	-

TOTAL RECEIPTS AND FUNDS COLLECTED

870.00

0.00

LESS: REIMBURSEMENTS

0.00

FOR RECEIPT #(s):

TOTAL REVENUE COLLECTIONS

870.00

PART II: SUMMARY OF YEARLY COLLECTIONS:

January \$ 1,761.50
February \$ 1,259.25
March \$ 1,192.75
April \$ 1,154.75
May \$ 1,749.50
June \$ 1,196.50

July \$ 870.00
August \$ -
September \$ -
October \$ -
November \$ -
December \$ -

HIDALGO COUNTY AUDITOR'S OFFICE
APPROVED BY: *[Signature]*
DATE: 8/15/14

(1) Subtotal \$ 8,314.25

(2) Subtotal \$ 870.00

Total (1+2) \$ 9,184.25

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

XI

COUNTY of HIDALGO

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



EDINBURG, TEXAS 78539

September 4, 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 July 2014

Dear Ms. Chapa:

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

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

RODOLFO DELGADO
JUDGE, 93RD D.C.

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

ROSE GUERRA REYNA
JUDGE, 206TH D.C.

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

MARIO E. RAMIREZ, JR.
JUDGE, 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.

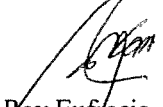
JESSE CONTRERAS
JUDGE, 448TH D.C.

Conclusion:

Total collections for the month of July 2014 were \$870.00. Based on the results of our review, we have concluded that fees collected were generally properly accounted and reported.

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

Respectfully,



Ray Eufacio, CPA
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, 138TH D.C.

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JUDGE, 275TH D.C.

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JUDGE, 332ND D.C.

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JUDGE, 389TH D.C.

AIDA SALINAS FLORES
JUDGE, 398TH D.C.

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

JESSE CONTRERAS
JUDGE, 449TH D.C.

Revised

**HIDALGO COUNTY HEALTH DEPARTMENT
ENVIRONMENTAL HEALTH DIVISION
MONTHLY FEES REPORT
FOR THE MONTH OF: JULY 2014** *pbc*

Part I: RECAP OF COLLECTIONS

A. TOTAL CASH COLLECTED

\$50,415.00 *4*

1. ON-SITE SEWAGE DISPOSAL INSPECTION PERMIT FEES

a. INSTALLATION PERMIT FEE

1. EDINBURG	<u>\$14,875.00</u> <i>4 X14</i>
2. MISSION	<u>\$-</u>
3. WESLACO	<u>\$-</u>

\$14,875.00 *X14*

b. FINAL INSPECTION PERMIT FEE

1. EDINBURG	<u>\$10,500.00</u> <i>4 X14</i>
2. MISSION	<u>\$-</u>
3. WESLACO	<u>\$-</u>

\$10,500.00 *4 X10*

2. RESTAURANT INSPECTION FEE

\$15,500.00 *4 X13*

3. FOOD HANDLER'S CERTIFICATE FEES

\$9,540.00 *4 X13*

4. MOBILE UNIT DECAL FEES

\$-

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

\$50,415.00 *4 X13-X14*

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)	<u>175</u> <i>X7</i>	1100-345-21-340-000-0-000	<u>\$13,125.00</u> <i>X7, X8</i>
Final Inspection Permit Fee	\$60	HSC § 366.001 (A)	<u>175</u> <i>X10</i>	1100-345-25-340-000-0-000	<u>\$10,500.00</u> <i>X10, X11</i>
Restaurant Inspection Fee	\$150, \$125, \$100	HSC § 437.012	<u>157</u> <i>X3</i>	1100-345-22-340-000-0-000	<u>\$15,500.00</u> <i>X3, X4</i>
Food Handler's Certificate Fee	\$20	HSC § 438.047	<u>477</u> <i>X5</i>	1100-345-23-340-001-0-000	<u>\$9,540.00</u> <i>X3, X5, X120</i>
Mobile Unit Decal Fee	\$5	HSC § 121.006 (a)	<u>0</u>	1100-345-24-340-000-0-000	<u>\$-</u>

STATE FEES

TCEQ Waste Water Fee	\$10	HSC § 367.010	<u>175</u> <i>X7</i>	1100-207-20-000-002-0-000	<u>\$1,750.00</u> <i>X7, X9</i>
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TOTAL AMOUNT DUE TO THE COUNTY TREASURER:

\$50,415.00 *X13-X14*

variance should => "0"

RECEIVED BY
COUNTY AUDITOR
DATE 9/11/14
PREPARED BY [Signature]

DATE 9/11/14

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

[Signature: Elyardo Ramirez]
HEALTH DEPARTMENT DIRECTOR

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

HIDALGO COUNTY AUDITOR'S OFFICE
APPROVED BY: [Signature]
DATE: 9/15/14

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

September 12, 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 July 2014

Dear Mr. Olivarez:

We have conducted a limited scope review of the Environmental Health Division *Monthly Fee Report* for the month of July 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 July 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.

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JUDGE, 332ND D.C.

NOE GONZALEZ
JUDGE, 370TH D.C.
OVERSEER

LETICIA LOPEZ
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JUDGE, 398TH D.C.

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

JESSE CONTRERAS
JUDGE, 449TH D.C.

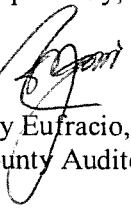
- Verified that the collections per the *Monthly Fee Report* agreed to total receipts issued and the deposits made with the County Treasurer.

Conclusion:

Total collections for the month of July 2014 were \$50,415.00. 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, 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
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.

ROSE GUERRA REYNA
JUDGE, 206TH D.C.

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JUDGE, 275TH D.C.

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JUDGE, 332ND D.C.

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OVERSEER

LETICIA LOPEZ
JUDGE, 389TH D.C.

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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 July 2014

Date	Plaintiff	Defendant	Receipt #	Cause #	Type of Service	In/Out County	Court	Treasurer #	Amount Due
Tuesday, July 01, 2014	Valdemar Garcia	Crystal Tafolla (RECALL)	011064-1	LC14-097JM	FED	In County	Justice Clerk	177006	\$70.00
Wednesday, July 02, 2014	CARLOS GONZALEZ	SONIA ARIAS	011065-1	LC14-101JM	FED	In County	Justice Clerk	177008	\$70.00
Monday, July 07, 2014	SELINA DOMINGUEZ	CYNTHIA AMBRIZ DESANTIAGO	011066-1	SC14-120JM	Small Claims	In County	Justice Clerk	177345	\$70.00
Monday, July 07, 2014	THE STATE OF TEXAS	LEAH G. ELDRED	011067-1	T13-3291J12	Warrant	In County	Justice Clerk	177345	\$50.00
Monday, July 07, 2014	SUJEY ALVARADO	ISMAEL MARTINEZ	011068-1	LC14-104JM	FED	In County	Justice Clerk	177345	\$70.00
Monday, July 07, 2014	SUJEY ALVARADO	CRISTINA DENISE LEAL	011069-1	LC14-103JM	FED	In County	Justice Clerk	177345	\$70.00
Wednesday, July 09, 2014	DIMAS H. ORTIZ	RUEL ADOLFO JR. GLORIA R. HERRERA	011070-1	SC14218	Small Claims	Out of County	Justice Clerk	177346	\$70.00
Friday, July 11, 2014	RONNIE SANCHEZ	Tanya Michelle Guerra reg. kids Ebony C. Sanchez Etal	011071-1	DF-13-16455	Writ of Attachment	Out of County	District Clerk	177347	\$80.00
Friday, July 11, 2014	THE STATE OF TEXAS	MARIA ALVARADO	011072-1	T13-0907J12	Warrant Fee	In County	Justice Clerk	177347	\$50.00
Friday, July 11, 2014	THE STATE OF TEXAS	MARIA ALVARADO	011073-1	T13-0906J12	Warrant Fee	In County	Justice Clerk	177347	\$50.00

Tuesday, August 05, 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: [Signature] Constable, Precinct 1

Prepared by:

Administrator



Date	Plaintiff	Defendant	Receipt #	Cause #	Type of Service	In/Out County	Court	Treasurer #	Amount Due
Monday, July 14, 2014	JOSE FERNANDO AGUILAR	AURORA PRIETO ORTIZ	011074-1	LC14-105JM	FED	In County	Justice Clerk	177348	\$70.00
Monday, July 14, 2014	Abiel Ramon	Olga Lopez and all occupants (Order for Sub)	011075-1	LC14-106JM	FED	In County	Justice Clerk	177348	\$70.00
Tuesday, July 15, 2014	Ronnie M. or Kathy Terry Dba Hideaway RV	Yisel Fernandez	011076-1	LC14-107JM	FED	In County	Justice Clerk	177349	\$70.00
Wednesday, July 16, 2014	Rogelio B. Herrera	Maria G. Garcia (Order for Sub)	011077-1	LC14-108JM	FED	In County	Justice Clerk	177741	\$70.00
Friday, July 18, 2014	Innocencio Puentes Arredondo & Maria	Noe Galvan	011078-1	SC14-123JM	Small Claims	In County	Justice Clerk	177667	\$70.00
Friday, July 18, 2014	Innocencio Puentes Arredondo & Maria	Elizabeth Hernandez	011078-1	SC14-123JM	Small Claims	In County	Justice Clerk	177667	\$70.00
Friday, July 18, 2014	Innocencio Puentes Arredondo & Maria	Hilton Pools	011078-1	SC14-123JM	Small Claims	In County	Justice Clerk	177667	\$70.00
Friday, July 18, 2014	NEW MILLENNIUM LLC	DEEUNDRIA JILPAS & ALL OCCUPANTS	011079-1	LC14-112JM	FED	In County	Justice Clerk	177667	\$70.00
Friday, July 18, 2014	NEW MILLENNIUM LLC	RAMIRO SANCHEZ & ALL OCCUPANTS	011080-1	LC14-111JM	FED	In County	Justice Clerk	177667	\$70.00
Friday, July 18, 2014	NEW MILLENNIUM LLC	MARIA MARTINEZ & ALL OCCUPANTS	011081-1	LC14-110JM	FED	In County	Justice Clerk	177667	\$70.00
Friday, July 18, 2014	Housing Authority of the County of Hidalgo, Tx	Arminda Martinez & all other occupants	011082-1	LC14-113JM	FED	In County	Justice Clerk	177667	\$70.00

Tuesday, August 05, 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 1 Administrator



Date	Plaintiff	Defendant	Receipt #	Cause #	Type of Service	In/Out County	Court	Treasurer #	Amount Due
Monday, July 21, 2014	JOEL LERMA (MIDWAY APTS)	RUBY VARELA TREVINO (order for substitute)	011083-14	LC14-115JM	FED	In County	Justice Clerk	177668	\$70.00
Monday, July 21, 2014	Midland Funding LLC	Monique Madrigal (recall)	011084-1	DC14-161GS	Justice Claims	In County	Justice Clerk	177668	\$70.00
Tuesday, July 22, 2014	Ruben Lozano	Margarita L. Moore	011085-1	SC14-125JM	Small Claims	In County	Justice Clerk	177669	\$70.00
Friday, July 25, 2014	Citi Mortgage, Inc.	Jaime Mendiola and all occupants	011086-1	LC14-093JM	Writ of Possession	In County	Justice Clerk	177862	\$200.00
Friday, July 25, 2014	THE STATE OF TEXAS	EDDIE GARZA JR.	011087-1	T13-2584J12	Warrant Fee	In County	Justice Clerk	177862	\$50.00
Monday, July 28, 2014	GONZALEZ FURNITURE	JUANITA DE LA ROSA	011088-1	C-1144-14-21	Debt Claim	Citadln County	Justice Clerk	177863	\$70.00
Wednesday, July 30, 2014	JESSE G. CHAVEZ	ARTURO SALAZAR	011089-1	LC14-121JM	FED	In County	Justice Clerk	177864	\$70.00

Grand Total

\$2,020.00

HIDALGO COUNTY AUDITOR'S OFFICE

APPROVED BY: Bono J. C.
DATE: 8/25/14 2 9:14

Tuesday, August 05, 2014

Page 3 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: [Signature]

Prepared by: [Signature]

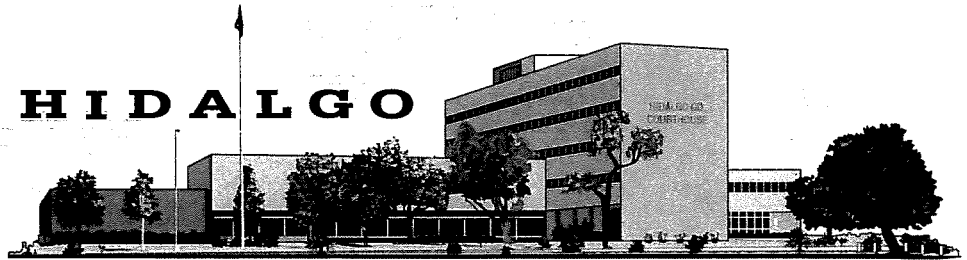
Administrator



X16

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

September 4, 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 July 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 July 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 July 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

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, 396TH 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 July 2014 were \$2,020.00. 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.

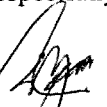
Recommendation:

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 September 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

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
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.

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.

For the Month Ending July 31, 2014

July 31, 2014

For the Month Ending

[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 2~~

Prepared by:

County Auditor's Form AS-C-002

Revised: 1/13

HIDALGO COUNTY AUDITOR'S OFFICE

APPROVED BY: Bmo
DATE: 8/19/40 9.1.14

Page / of /

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

September 4, 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 July 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 July 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 July 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 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 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 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

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

RODOLFO DELGADO
JUDGE, 93RD D.C.

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

ROSE GUERRA REYNA
JUDGE, 206TH D.C.

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

MARIO E. RAMIREZ, JR.
JUDGE, 322ND D.C.

NOE GONZALEZ
JUDGE, 378TH D.C.
OVERSEER

LETICIA LOPEZ
JUDGE, 389TH D.C.

AIDA SALINAS FLORES
JUDGE, 398TH D.C.

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

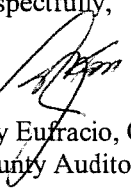
JESSE CONTRERAS
JUDGE, 446TH D.C.

Conclusion:

Total collections for the month of July 2014 were \$690.00. Based on the results of our review, we have concluded that fees collected were generally properly accounted and reported.

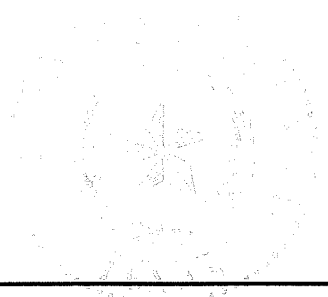
If you should have any questions, please do not hesitate to contact Letty Chavez, Compliance Audit Supervisor, at 318-2511 ext. 4651 or Arcy B. Duran, CPA, Director of Audit, at ext. 4645.

Respectfully,



Ray Eufracio, CPA
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.

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.

Copy

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कल

RECEIVED BY
COUNTY AUDITOR

✓ 56X

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:

Reginald V. Remor

HIDALGO COUNTY AUDITOR'S OFFICE

APPROVED BY: Bmzf C.T.H
DATE: 8/20/14

XI

COUNTY of HIDALGO

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



EDINBURG, TEXAS 78539

September 4, 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 July 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 July 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 July 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, 62ND 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, 389TH D.C.

AIDA SALINAS FLORES
JUDGE, 398TH D.C.

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

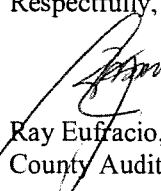
JESSE CONTRERAS
JUDGE, 449TH D.C.

Conclusion:

Total collections for the month of July 2014 were \$1,820.00. 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 Eufracio, CPA
County Auditor

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
JUDGE, 139TH D.C.

ROSE GUERRA REYNA
JUDGE, 206TH D.C.

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

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

NOE GONZALEZ
JUDGE, 370TH D.C.
OVERSEER

LETICIA LOPEZ
JUDGE, 389TH D.C.

AIDA SALINAS FLORES
JUDGE, 398TH D.C.

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

JESSE CONTRERAS
JUDGE, 449TH D.C.

CONSTABLE PRECINCT 4 MONTHLY REPORT
For the Month Ending July 2014

For the Month Ending July 2014[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:

County Auditor's Form AS-C-002

Revised: 3/01

✓
SANTO DOMINGO COUNTY AUDITOR'S OFFICE

APPROVED BY: Dms
DATE: 8/20/14

Nayla Muñoz

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

September 4, 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 July 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 July 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 July 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, 208TH D.C.

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

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

NOE GONZALEZ
JUDGE, 370TH D.C.
OVERSEER

LETICIA LOPEZ
JUDGE, 389TH D.C.

AIDA SALINAS FLORES
JUDGE, 398TH D.C.

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

JESSE CONTRERAS
JUDGE, 448TH D.C.

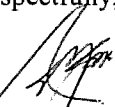
- Reviewed receipts, *Cashier's Daily Close-Out Reports/Daily Remittance Forms*, and *Monthly Fees Report* to verify proper completion.

Conclusion:

Total collections for the month of July 2014 were \$630.00. 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 Eufrazio, CPA
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.
REVERSED

LETICIA LOPEZ
JUDGE, 389TH D.C.

AIDA SALINAS FLORES
JUDGE, 398TH D.C.

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

JESSE CONTRERAS
JUDGE, 443TH 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

September 4, 2014

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

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

Dear Sheriff Guerra:

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

JAMIE E. TIVERINA
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, 396TH D.C.

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

JESSE CONTRERAS
JUDGE, 448TH D.C.

- 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 month of July 2014 were \$89,968.65 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 void receipts lacked the cashier's signature or the supervisor's signature of approval. In addition, some voided receipt numbers were not cross-referenced to the new receipt number. According to staff, they were not aware that the receipts needed to be cross-referenced. In addition, Detention Officers, who are responsible for the collection of some fees, are frequently changing and are not aware of all the void procedures.

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, the cashier's signature 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.

Failure to properly void receipts may result in the loss or misuse of County funds.

Recommendation:

Management should re-train staff responsible for handling cash regarding the proper voiding of receipts.

Please provide written a management response to the observation noted above by September 19, 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 Eufracio, CPA
County Auditor

cc: Valde Guerra, Commissioners Court Executive Officer

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, 369TH 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 29, 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-July 2014
Report No. 2014-45

Dear Mr. Villarreal:

We have completed a limited scope review of the July 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 July 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 July 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 July 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 July 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

JAIME E. TIJERINA
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JUDGE, 430TH D.C.

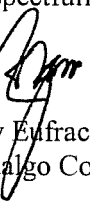
JESSE CONTRERAS
JUDGE, 449TH D.C.

The results of our review revealed that the payment request was generally accurate and properly authorized. Although delinquent tax attorney fees for 182 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 July 2014 DTA payment request for payment in the amount of \$256,646.75.

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

HIDALGO COUNTY DISTRICT JUDGES

JAIME E. TIJERINA
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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	C060500000000900	900000031853689	ED14212114A	0.87	0.16	1.03	0.16	0.16	7/31/2014
2	1	2013	R085097000020203	900000031743460	ED1419109VAR	0.65	0.12	0.77	0.12	0.16	7/10/2014
3	1	2013	F705005021002605	900000031855855	ED1421259ATB	0.64	0.12	0.76	0.11	0.14	7/31/2014
4	1	2013	L1300000000005008	900000031855911	ED1421259ATB	0.59	0.11	0.7	0.11	0.16	7/31/2014
5	1	2013	T313502000000400	900000031871034	E14212102MLC	0.59	0.11	0.7	0.11	0.16	7/31/2014
6	1	2013	R420000009000600	900000031743460	ED1419109VAR	0.36	0.06	0.42	0.06	0.14	7/10/2014
7	1	2013	N520000001000500	900000031853854	ED1421211A	0.31	0.06	0.37	0.06	0.16	7/31/2014
8	1	2013	Q300000001003305	900000031857499	ED1421290ATB	0.3	0.06	0.36	0.05	0.14	7/31/2014
9	1	2013	R329500001000300	900000031743460	ED1419109VAR	0.21	0.04	0.25	0.04	0.16	7/10/2014
10	1	2013	B158003003001500	900000031837079	ED1421035A	0.25	0.04	0.29	0.04	0.14	7/29/2014
11	1	2013	M5850000000001102	900000031743460	ED1419109VAR	0.16	0.03	0.19	0.03	0.16	7/10/2014
12	1	2013	S185099002000108	900000031743460	ED1419109VAR	0.19	0.03	0.22	0.03	0.14	7/10/2014
13	1	2013	A180000044001201	900000031743460	ED1419109VAR	0.09	0.02	0.11	0.02	0.18	7/10/2014
14	1	2013	L6268000000001500	900000031743460	ED1419109VAR	0.13	0.02	0.15	0.02	0.13	7/10/2014
15	1	2013	L643000001000500	900000031868964	ED1421204MLC	0.14	0.03	0.17	0.02	0.12	7/31/2014
16	1	2013	1671181924775000	900000031743460	ED1419109VAR	0.05	0.01	0.06	0.01	0.17	7/10/2014
17	1	2013	A550000000000500	900000031743460	ED1419109VAR	0.06	0.01	0.07	0.01	0.14	7/10/2014
18	1	2013	C140098083001325	900000031743460	ED1419109VAR	0.08	0.01	0.09	0.01	0.11	7/10/2014
19	1	2013	L1365000000007300	900000031743460	ED1419109VAR	0.08	0.01	0.09	0.01	0.11	7/10/2014
20	1	2013	P8555000000005100	900000031743460	ED1419109VAR	0.06	0.01	0.07	0.01	0.14	7/10/2014
21	1	2013	H045000094000800	900000031823281	ED1420699A	0.07	0.01	0.08	0.01	0.13	7/25/2014
22	1	2012	M550000062001600	900000031743289	WS1419164A	0.19	0.06	0.25	0.04	0.16	7/10/2014
23	1	2010	H265000010001800	900000031766432	ED1419739AT	237.94	115	352.94	48.9	0.14	7/16/2014
24	1	2009	N340000000220312	900000031818564	ED1420577A	128.83	81.17	210	30.34	0.14	7/24/2014
25	1	2009	H265000010001800	900000031766432	ED1419739AT	72.54	43.76	116.3	16.21	0.14	7/16/2014
26	1	2009	A370000027001400	900000031810164	ED14204112AT	0.06	0.04	0.1	0.02	0.2	7/23/2014
27	1	2001	M190001000003200	900000031799536	ED14202114ML	94.41	127.14	221.55	25.49	0.12	7/21/2014
28	1	2001	H282500000002800	900000031767260	ED1419730A	30.05	37.16	67.21	6.63	0.1	7/16/2014
29	1	2000	D780000009000600	900000031802424	ED14203114ML	24.63	37.45	62.08	7.68	0.12	7/22/2014
30	1	1999	C470000001000100	900000031748026	SJ1419258A	18.64	29.14	47.78	5.51	0.12	7/11/2014
31	1	1997	S045502000000100	900000031849325	ED1421211A	152.95	277.33	430.28	51.39	0.12	7/31/2014
32	1	1997	M520000085000300	900000031719028	MS1418332A	22.79	36.4	59.19	5.44	0.09	7/2/2014
33	1	1997	W010000044001052	900000031807494	ED1420306BK	13.36	23.64	37	4.27	0.12	7/22/2014
34	1	1997	W010000044001052	900000031743209	ED1419181ML	13.33	23.68	37.01	4.26	0.12	7/10/2014
35	1	1995	D203000000000400	900000031775347	SJ1419934A	104.16	236.79	340.95	49.06	0.14	7/18/2014
36	1	1994	D203000000000400	900000031775347	SJ1419934A	96.69	231.41	328.1	47.28	0.14	7/18/2014
37	1	1992	A210000051001900	900000031846773	AL1421287A	18.8	44.48	63.28	7.61	0.12	7/31/2014
38	1	1992	E330000097000300	900000031839477	ED14211113A	12.77	28.55	41.32	4.42	0.11	7/30/2014
39	1	1990	W460002008000900	900000031766824	ED1419799ML	11.38	31.76	43.14	5.97	0.14	7/16/2014
40	12	1997	M520000085000300	900000031719028	MS1418332A	1.11	1.76	2.87	0.26	0.09	7/2/2014
41	12	1997	W010000044001052	900000031743209	ED1419181ML	0.64	1.15	1.79	0.21	0.12	7/10/2014
42	12	1997	W010000044001052	900000031807494	ED1420306BK	0.64	1.15	1.79	0.21	0.12	7/22/2014
43	1	1996	B190006000002100	900000031799480	ED14202114ML	39.57	82.85	122.42	16.86	0.14	7/21/2014
44	12	1996	B190006000002100	900000031799480	ED14202114ML	2.14	4.44	6.58	0.9	0.14	7/21/2014
45	1	2012	W102000000005400	900000031819827	ED1420507A	226.7	62.71	289.41	41.83	0.14	7/24/2014
46	1	2012	P002001000000400	900000031766075	PH1419771A	71.08	19.66	90.74	13.11	0.14	7/16/2014
47	1	2012	F765000005000800	900000031705722	PH1418271A	45.47	12.12	57.59	8.18	0.14	7/1/2014
48	1	2012	S170002025000700	900000031727576	ED1418811A	43.34	11.84	55.18	7.93	0.14	7/7/2014
49	1	2012	L212101000002700	900000031811401	ED1420477A	8.47	2.37	10.84	1.57	0.14	7/23/2014
50	1	2012	M373000000002800	900000031742682	ED1419111A	7.1	1.92	9.02	1.29	0.14	7/10/2014
51	1	2012	P002001000000400	900000031766085	PH1419771A	2.49	0.69	3.18	0.46	0.14	7/16/2014
52	1	2012	B032097000003202	900000031723947	ED1418407A	0.39	0.12	0.51	0.08	0.16	7/3/2014
53	1	2012	C630000012001501	900000031743553	ED1419181ML	0.27	0.08	0.35	0.05	0.14	7/10/2014
54	1	2012	T825000095000406	900000031776061	ED1419939AT	0.12	0.03	0.15	0.02	0.13	7/18/2014
55	1	2012	R012000000000900	900000031704453	MS1418247A	0.05	0.02	0.07	0.01	0.14	7/1/2014
56	1	2012	V332097000018306	900000031743460	ED1419109VAR	0.03	0.01	0.04	0.01	0.25	7/10/2014
57	1	2012	M374902000006400	900000031821929	SJ1420644A	0.02	0.01	0.03	0.01	0.33	7/25/2014
58	1	2011	W102000000005400	900000031819827	ED1420507A	338.66	134.33	472.99	68.58	0.14	7/24/2014
59	1	2011	W010000037000218	900000031817916	ED1420531A	101.94	37.71	139.65	19.42	0.14	7/24/2014
60	1	2011	M5200002130001000	900000031816023	MS1420547A	65.55	26	91.55	13.27	0.14	7/24/2014
61	1	2011	C295002000004200	900000031717956	WS1418368A	28.75	11.4	40.15	5.82	0.14	7/2/2014
62	1	2011	I200003000011600	900000031720148	ED1418307A	13.92	4.87	18.79	2.53	0.13	7/2/2014
63	1	2011	L211097000003302	900000031844905	ED14211114A	9.32	3.45	12.77	1.78	0.14	7/30/2014
64	1	2011	V380002003002600	900000031825072	WS1420926A	0.81	0.35	1.16	0.18	0.16	7/28/2014
65	1	2011	T570002000002000	900000031742191	ED1419131ML	0.54	0.22	0.76	0.11	0.14	7/10/2014
66	1	2010	T210000236000206	900000031738045	ED1419083A	233.36	102.68	336.04	43.41	0.13	7/9/2014

Exhibit A

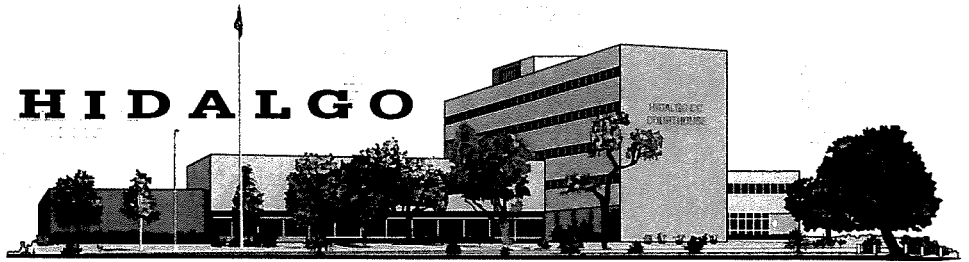
	Tax Unit	Year	Account No.	Validation No.	Deposit No.	Levy Paid	Penalty/Interest Paid	Subtotal Paid	Attorney Paid	Atty Fee Pct	Deposit Date
67	1	2010	T210000236000210	900000031776953	ED1419999A	231.05	100.89	331.94	42.63	0.13	7/18/2014
68	1	2010	T534014000001100	900000031706136	MS1418247A	35	14.7	49.7	6.2	0.12	7/1/2014
69	1	2010	C902500000004100	900000031834572	AL1421062A	25.29	11.22	36.51	4.74	0.13	7/29/2014
70	1	2010	C695002000000701	900000031769779	MS1419728A	13.07	5.5	18.57	2.32	0.12	7/16/2014
71	1	2010	S045500000001100	900000031831362	ED14209113A	5.2	2.24	7.44	0.94	0.13	7/28/2014
72	1	2010	1878081000477000	900000031768988	ED1419799ML	0.18	0.1	0.28	0.04	0.14	7/16/2014
73	1	2010	H345000000002400	900000031744074	MS1419132A	0.04	0.03	0.07	0.01	0.14	7/10/2014
74	1	2009	T210000236000206	900000031738045	ED1419083A	99.1	55.5	154.6	20.22	0.13	7/9/2014
75	1	2009	T210000236000206	900000031732392	ED1418907A	73.5	41.17	114.67	15	0.13	7/8/2014
76	1	2009	V368502000015600	900000031751322	PH1419502A	76.13	41.35	117.48	14.96	0.13	7/14/2014
77	1	2009	T210000236000210	900000031776953	ED1419999A	45.21	25.16	70.37	9.15	0.13	7/18/2014
78	1	2009	B255000000032601	900000031849935	MS1421228A	38.5	19.9	58.4	7.1	0.12	7/31/2014
79	1	2009	M355000152100700	900000031753224	ED1419631A	27.72	16.64	44.36	6.16	0.14	7/14/2014
80	1	2009	S460000001001600	900000031726911	ED14188100A	20.27	11.15	31.42	4.04	0.13	7/7/2014
81	1	2009	C496800000000500	900000031864671	E14212102MLC	0.62	0.41	1.03	0.16	0.16	7/31/2014
82	1	2008	W010000039001056	900000031716523	MS1418232A	141.51	85.38	226.89	26.53	0.12	7/1/2014
83	1	2008	A210000087000300	900000031856032	ED1421204MLB	112.14	66.54	178.68	20.52	0.11	7/31/2014
84	1	2008	L636002000004900	900000031737817	ED1419011A	79.2	47.25	126.45	14.61	0.12	7/9/2014
85	1	2008	H265000010005600	900000031730979	PH1418865A	44.19	27.1	71.29	8.49	0.12	7/7/2014
86	1	2008	C905000002000600	900000031831117	PH14209109A	26.17	15.87	42.04	4.94	0.12	7/28/2014
87	1	2008	B190040000004900	900000031722836	MS1418447A	14.08	9.76	23.84	3.21	0.13	7/3/2014
88	1	2008	A210000087000300	900000031736707	ED1418907ML	13.94	8.27	22.21	2.55	0.11	7/8/2014
89	1	2008	A180098012001202	900000031718915	AL1418362A	11.18	7.11	18.29	2.26	0.12	7/2/2014
90	1	2008	J450000000002100	900000031798056	ED1420277A	0.43	0.34	0.77	0.12	0.16	7/21/2014
91	1	2008	F602097000017A01	900000031818068	ED14205114AT	0.05	0.04	0.09	0.01	0.11	7/24/2014
92	1	2007	H425004039000200	900000031769567	MS1419778A	49.99	34.67	84.66	9.6	0.11	7/16/2014
93	1	2007	R418000000008700	900000031734549	ED1418907A	37.77	25.8	63.57	7.08	0.11	7/8/2014
94	1	2007	M594701000002100	900000031748401	SJ1419258A	24.06	17.41	41.47	4.95	0.12	7/11/2014
95	1	2007	L502500000005520	900000031724975	WS1418426A	5.41	4.04	9.45	1.17	0.12	7/3/2014
96	1	2007	G400000000001900	900000031740927	ED1419031ML	4.63	3.06	7.69	0.83	0.11	7/9/2014
97	1	2006	H425004039000200	900000031769567	MS1419778A	277.47	225.68	503.15	58.27	0.12	7/16/2014
98	1	2006	H345000000006700	900000031815026	MS1420447A	55.98	47.02	103	12.43	0.12	7/23/2014
99	1	2006	L636003000006900	900000031718649	ED1418318A	47.38	36.65	84.03	9.1	0.11	7/2/2014
100	1	2006	C700000007002000	900000031845078	ES1421126A	37.91	33.11	71.02	8.98	0.13	7/30/2014
101	1	2006	H350000005000100	900000031721974	ED1418448A	17.64	14.83	32.47	3.92	0.12	7/3/2014
102	1	2006	L136500000015000	900000031724080	WS1418426A	20.61	15.59	36.2	3.8	0.1	7/3/2014
103	1	2006	H425004039000300	900000031732647	ED1418907ML	13.49	11.51	25	3.07	0.12	7/8/2014
104	1	2006	C902500000004100	900000031834572	AL1421062A	9.54	8.8	18.34	2.48	0.14	7/29/2014
105	1	2006	W230000052000300	900000031726749	WS1418868A	12.58	9.73	22.31	2.42	0.11	7/7/2014
106	1	2005	H425004039000200	900000031769567	MS1419778A	278.01	259.48	537.49	63.39	0.12	7/16/2014
107	1	2005	V434005000000600	900000031734889	ED1418911A	119.3	101.79	221.09	22.9	0.1	7/8/2014
108	1	2005	M355000029000200	900000031772083	WS1419826A	70.31	70.55	140.86	18.25	0.13	7/17/2014
109	1	2005	L636003000006900	900000031718649	ED1418318A	69	61.64	130.64	14.49	0.11	7/2/2014
110	1	2005	G550000000001200	900000031724108	ED1418430A	58.52	54.82	113.34	13.43	0.12	7/3/2014
111	1	2005	V434005000000600	900000031734926	ED1418911A	59.64	50.9	110.54	11.45	0.1	7/8/2014
112	1	2005	V434005000000600	900000031734931	ED1418911A	59.64	50.9	110.54	11.45	0.1	7/8/2014
113	1	2005	A555000000000300	900000031739210	SJ1419044A	10.52	11.43	21.95	3.12	0.14	7/9/2014
114	1	2005	B156007000004400	900000031739421	SJ1419044A	8.03	7.65	15.68	1.9	0.12	7/9/2014
115	1	2005	R225001003001900	900000031823226	ED1420699ML	5.47	5.27	10.74	1.32	0.12	7/25/2014
116	1	2005	B325502000002500	900000031766905	MS1419778A	3.13	2.88	6.01	0.7	0.12	7/16/2014
117	1	2005	E540000014002200	900000031822380	ED1420631A	1.51	1.31	2.82	0.3	0.11	7/25/2014
118	1	2005	C730000021002800	900000031752540	ED1419524N	-0.14	-0.17	-0.31	-0.05	0.16	7/14/2014
119	1	2004	H425004039000200	900000031769567	MS1419778A	205.1	216.03	421.13	50.45	0.12	7/16/2014
120	1	2004	M355000029000200	900000031772083	WS1419826A	34.08	38.29	72.37	9.46	0.13	7/17/2014
121	1	2004	L110001003005805	900000031821333	ED1420604ML	48.04	43.39	91.43	8.57	0.09	7/25/2014
122	1	2004	W380000100000026	900000031768556	WS1419726A	27.45	29.9	57.35	7.2	0.13	7/16/2014
123	1	2004	W230000007001400	900000031760572	WS1419626A	29.83	27.65	57.48	5.64	0.1	7/15/2014
124	1	2004	E540000014002200	900000031822380	ED1420631A	18.07	17.83	35.9	3.9	0.11	7/25/2014
125	1	2004	S245000000001200	900000031745144	ED1419283A	9.05	10.47	19.52	2.65	0.14	7/11/2014
126	1	2004	V370001009000505	900000031730056	WS1418868A	11.86	11.49	23.35	2.47	0.11	7/7/2014
127	1	2004	G450000000000900	900000031726199	ED1418848A	4.86	5.06	9.92	1.17	0.12	7/7/2014
128	1	2004	A180000056001603	900000031823592	ED1420606AT	0.04	0.04	0.08	0.01	0.13	7/25/2014
129	1	2004	O510000004000800	900000031754617	ED1419624RV	-22.78	-23.94	-46.72	-5.85	0.13	7/15/2014
130	1	2003	B325502000002500	900000031766905	MS1419778A	189.47	220.41	409.88	49.17	0.12	7/16/2014
131	1	2003	L580602000019000	900000031730864	SJ1418444A	57.42	66.99	124.41	14.99	0.12	7/7/2014
132	1	2003	K240000000008020	900000031728847	ED1418811A	58.56	63.85	122.41	13.27	0.11	7/7/2014

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	2003	B203500000004700	900000031730913	SJ1418444A	44.46	46.4	90.86	9.14	0.1	7/7/2014
134	1	2003	J570000001001504	900000031733515	ED1418911A	13.04	16.95	29.99	4.19	0.14	7/8/2014
135	1	2003	W200000000000400	900000031728936	ED1418811A	12.33	14.5	26.83	3.27	0.12	7/7/2014
136	1	2003	H520003000005600	900000031724600	SJ1418480A	6.12	7.72	13.84	1.85	0.13	7/3/2014
137	1	2002	W230000007001400	900000031760572	WS1419626A	44.33	51.72	96.05	9.98	0.1	7/15/2014
138	1	2002	W200000000000400	900000031728918	ED1418811A	34.07	44.17	78.24	9.66	0.12	7/7/2014
139	1	2002	S735000004000600	900000031848232	WS1421237A	16.04	22.09	38.13	5.12	0.13	7/31/2014
140	1	2002	G080000007002200	900000031718258	WS1418326A	26.52	28.57	55.09	4.89	0.09	7/2/2014
141	1	2002	W200000000000400	900000031728936	ED1418811A	10.91	14.15	25.06	3.09	0.12	7/7/2014
142	1	2002	S430000001001400	900000031850652	PH14212109A	7.02	9.92	16.94	2.36	0.14	7/31/2014
143	1	2002	R021501000002800	900000031840529	ES1421126A	7.24	9.18	16.42	1.96	0.12	7/30/2014
144	1	2002	G080000007002200	900000031718274	WS1418326A	8.78	9.45	18.23	1.62	0.09	7/2/2014
145	1	2001	B157005000013400	900000031771291	ED1419883A	47.85	61.73	109.58	11.7	0.11	7/17/2014
146	1	2001	B325502000002500	900000031766905	MS1419778A	7.62	10.69	18.31	2.25	0.12	7/16/2014
147	1	2001	L01000000001000	900000031775809	WS1419968A	6.21	7.44	13.65	1.26	0.09	7/18/2014
148	1	2000	A180000029000903	900000031747006	ED1419231ML	49.98	65.81	115.79	11.02	0.1	7/11/2014
149	1	2000	W220000008000300	900000031809334	WS1420426A	46.62	61.38	108	10.28	0.1	7/23/2014
150	1	2000	C153503000000600	900000031771942	ED1419831A	37.55	52.7	90.25	9.75	0.11	7/17/2014
151	1	2000	T706000000000200	900000031807138	ED14203113A	31.74	41.79	73.53	7	0.1	7/22/2014
152	1	2000	H045000084003100	900000031726156	AL1418862A	12.84	18.57	31.41	3.58	0.11	7/7/2014
153	1	2000	G280000000000000	900000031842630	ED14211114A	8.14	11.85	19.99	2.3	0.12	7/30/2014
154	1	2000	L215500000000800	900000031767079	ED1419731A	4.51	6.25	10.76	1.14	0.11	7/16/2014
155	1	1999	H045000084003100	900000031726156	AL1418862A	17.73	27.77	45.5	5.26	0.12	7/7/2014
156	1	1999	L555000000000100	900000031766903	ED1419707A	23.28	31.58	54.86	4.72	0.09	7/16/2014
157	1	1998	S4770000000006600	900000031724737	AL1418433A	22.74	39.71	62.45	7.78	0.12	7/3/2014
158	1	1998	G180000000000502	900000031808425	ED14203114ML	14.04	26.69	40.73	5.78	0.14	7/22/2014
159	1	1998	L135000003000600	900000031846779	ED1421235A	0.3	0.57	0.87	0.12	0.14	7/31/2014
160	1	1997	N120003000003200	900000031839000	MS1421189A	69.5	130.19	199.69	25.23	0.13	7/30/2014
161	1	1997	N120003000003200	900000031719324	MS1418332A	43.44	81.37	124.81	15.77	0.13	7/2/2014
162	1	1997	G180000000000502	900000031808425	ED14203114ML	11.75	23.74	35.49	5.04	0.14	7/22/2014
163	1	1997	L10700B000001200	900000031724650	MS1418432A	7.61	13.81	21.42	2.57	0.12	7/3/2014
164	1	1997	M475000006000900	900000031730275	ED1418811A	1.62	2.71	4.33	0.44	0.1	7/7/2014
165	1	1996	L054000000003600	900000031842926	ED1421135A	14.75	25.48	40.23	3.85	0.1	7/30/2014
166	1	1996	M475000006000900	900000031730275	ED1418811A	7.12	12.79	19.91	2.08	0.1	7/7/2014
167	1	1996	G180000000000502	900000031808425	ED14203114ML	4.03	8.62	12.65	1.8	0.14	7/22/2014
168	1	1996	V382000000006900	900000031766052	ED1419783A	0.75	1.44	2.19	0.26	0.12	7/16/2014
169	1	1995	V382000000006900	900000031766052	ED1419783A	25.74	52.17	77.91	9.27	0.12	7/16/2014
170	1	1994	R080001000002313	900000031743345	ED1419181ML	16.12	32.21	48.33	5.01	0.1	7/10/2014
171	1	1994	S477000000040600	900000031707002	AL1418262A	8.01	15.68	23.69	2.34	0.1	7/1/2014
172	1	1993	M330000000004100	900000031806702	MS1420378A	25	53.92	78.92	8.66	0.11	7/22/2014
173	1	1993	W010000030000728	900000031732484	MS1418932A	4.34	9.78	14.12	1.69	0.12	7/8/2014
174	1	1991	L670000001000700	900000031728436	ED14188100A	22.51	53.05	75.56	8.21	0.11	7/7/2014
175	1	1991	H185000182000400	900000031732517	ED14189100A	2.28	5.73	8.01	1	0.12	7/8/2014
176	12	1997	N120003000003200	900000031839000	MS1421189A	3.37	6.3	9.67	1.22	0.13	7/30/2014
177	12	1997	N120003000003200	900000031719324	MS1418332A	2.11	3.94	6.05	0.76	0.13	7/2/2014
178	12	1997	L10700B000001200	900000031724650	MS1418432A	0.38	0.66	1.04	0.12	0.12	7/3/2014
179	12	1993	M330000000004100	900000031806702	MS1420378A	3.22	6.93	10.15	1.11	0.11	7/22/2014
180	12	1993	W010000030000728	900000031732484	MS1418932A	0.22	0.48	0.7	0.08	0.11	7/8/2014
181	17	1993	S040000010001300	900000031826629	ED1420959AT	0.1	0.26	0.36	0.05	0.14	7/28/2014
182	17	1993	T210000235000512	900000031844012	ED1421125AT	0.08	0.22	0.3	0.05	0.17	7/30/2014

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

September 4, 2014

Honorable Atanacio "J.R." Gaitan
Hidalgo County Constable, Precinct 4
2814 S. Business Highway 281
Edinburg, TX 78539

Ref: Cash Count
Audit No: 2014-44

Dear Constable Gaitan:

We conducted a surprise cash count of the cash held at your office on August 14, 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.

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:

At the time of the cash count, receipts had not been issued and collections had not been made. 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 during our review that segregation of duties over the handling of collections requires improvement. The Administrative Assistant performs the following incompatible duties:

- Custody: Receives money, issues receipts, balances copies of receipts against the cash drawer, maintains a cash drawer, prepares bank deposit, and has access to the inventory of unused receipts
- Recording: Accounts for numerical sequence of cash receipts, maintains inventory log of unused cash receipts, and prepares reports of cash received

HIDALGO COUNTY DISTRICT JUDGES

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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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JUDGE, 398TH D.C.

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

JESSE CONTRERAS
JUDGE, 449TH D.C.

- Authorization: Compares listed mail receipts to recorded cash receipts and verifies that voided original receipts are kept and reviewed

According to staff, proper segregation of duties has not been implemented due to limited staff.

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 money, issuing receipts, balancing copies of receipts against cash drawer, maintaining a cash drawer, preparing bank deposits, and having access to the inventory of unused 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, and preparing reports of cash received. In addition, the individuals previously noted should be different from the individual responsible for comparing listed mail receipts to recorded cash receipts and verifying that original voided 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 a limited number of clerical and administrative personnel, management needs to be involved in documenting, reviewing, and approving transactions, reports, and reconciliations. Adequate and timely supervision is especially important in small departments, where limited personnel may inhibit a thorough segregation of duties.

Failure to have adequate segregation of duties 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. 2:

We were informed that a listing of the names of customers whose checks have been returned by the bank ("hot checks") due to insufficient funds, closed accounts, unauthorized signatures, or drawn on uncollected funds is not maintained. According to staff, a "hot checks" listing has not been received from the County Treasurer's Office.

The County Auditor's Office requires that a listing of the names of customers whose checks have been returned by the bank ("hot checks") due to insufficient funds, closed accounts, unauthorized signatures, or drawn on uncollected funds be maintained. The hot check list should be referenced when receiving checks from customers.

Failure to maintain a hot check list may result in the loss of County funds.

Recommendation:

Management should request the "hot check" listing from the County Treasurer's Office.

Observation No. 3:

We noted during our review that passwords used to gain access to *AbleTerm*, the County's justice information system, are not changed at least every 90 days. According to staff, *AbleTerm* has not been programmed to prompt and require users to change passwords at least every 90 days.

The Information Technology (IT) Securities Policy requires that passwords be changed at least every 90 days.

Failure to change passwords may increase the risk of unauthorized access to *AbleTerm*. In addition, failure to restrict clerks access to void receipts in Odyssey may result in the loss or misuse of County funds.

Recommendation:

Management should contact the software provider to request that *AbleTerm* be programmed to prompt and require users to change passwords at least every 90 days. The Information Technology Department should be contacted to request their assistance regarding this recommendation. If this is not feasible, management should inform employees to change their passwords at least every 90 days.

Observation No. 4:

We noted during our review that procedures for preparing the Daily Mail Collection Report (mail log) could be improved as follows:

HIDALGO COUNTY DISTRICT JUDGES

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JUDGE, 275TH D.C.

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JUDGE, 438TH D.C.

JESSE CONTRERAS
JUDGE, 448TH D.C.

1. The person responsible for opening mail in payments and endorsing all checks/money also prepares the Daily Mail Collection Report and receipts the mail-in payments; and
2. When the person responsible for opening the mail is absent, the mail is not immediately opened. Consequently, the mail-in payments are not immediately receipted and deposited.

According to staff, mail is only opened by the cashier in order to limit access to the mail for security reasons.

The County Auditor's Office requires that mail be opened promptly with two people present. Payments received through the mail should be recorded on the *Daily Mail Collection Report* (mail log). In addition, payments received through the mail should be processed on the same day they are received, in an area being monitored. Any exceptions should be brought to the attention of the supervisor, placed in a locked area, and processed on the next business day. The following procedures should be followed when processing mail:

- a. The person responsible for opening the mail should immediately endorse all checks/money orders with a restrictive endorsement stamp "For Deposit Only" and list them on the mail log before distribution to the cashier(s).
- b. The person responsible for opening the mail and listing incoming mail on the mail log should note the following on the mail log: date received; the name of the payer; check/money order number; and amount. The person responsible for noting this information should provide his/her signature on the "Prepared by" line of the mail log.
- c. The person responsible for issuing receipts should enter the receipt date and receipt number issued for the mail-in payment on the mail log.
- d. A person other than the person responsible for issuing receipts should verify that an official County receipt was issued for each incoming mail-in payment. The person conducting this verification should provide his/her signature on the mail log as acknowledgment of the verification.
- e. Receipts for payments received through the mail should be sent to the payer if a stamped, self-addressed envelope is included with the payment; otherwise, the department should place the copy of the payer's receipt in the applicable file.
- f. Checks received by a department for which the payee line is blank or made payable to another department may be stamped, restrictively endorsed, and deposited by the department when they are verified by a supervisor to be a proper payment to the department; otherwise, they must be returned to sender.
- g. Stale-dated checks must not be accepted and returned to the sender.

Failure to properly process mail-in payments may result in the loss or misuse of County funds.

Recommendation:

Management should ensure that all mail-in payments are properly processed. At a minimum, the procedures noted above should be implemented. In addition, an employee should be trained to assist the cashier in her absence.

Please provide written management responses to the observations noted above by September 19, 2014.

In addition, please provide us with copies of updated written procedures and internal controls, if any, established by your department for the handling of cash and cash equivalent transactions. The written procedures manual 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, training that will be provided, 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;

HIDALGO COUNTY DISTRICT JUDGES

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JUDGE, 430TH D.C.

JESSE CONTRERAS
JUDGE, 449TH D.C.

- g. A schedule of how often deposits will be made; and
- h. Copies of any related forms/reports.

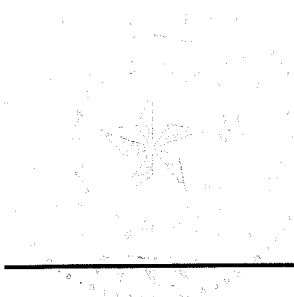
Please provide our office with copies of the procedures by September 19, 2014.

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 Reynaldo Cantu ext. 4653, Internal Auditor I, at 318-2511 ext. 4644, Letty Chavez, Compliance Audit Supervisor, at ext. 4651, Arcy B. Duran CPA, Director of Audit, at ext. 4645, or me at ext. 4604.

Respectfully,


Ray Eufracio, CPA
County Auditor

cc: Mr. Valde Guerra, Commissioners Court Executive Officer



HIDALGO COUNTY DISTRICT JUDGES

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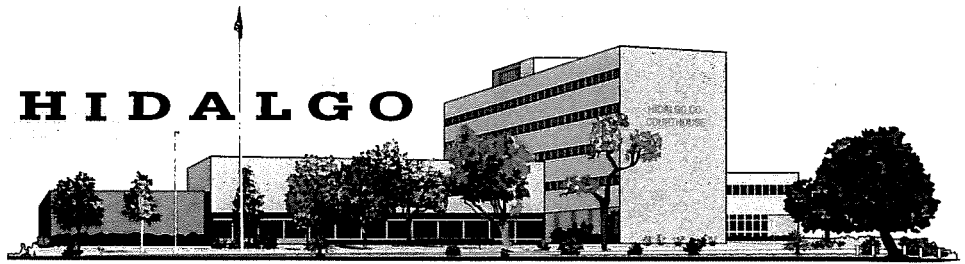
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COUNTY of HIDALGO

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EDINBURG, TEXAS 78539

September 16, 2014

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

Re: Cash Count
Audit No. 2014-47

Dear Ms. Chapa:

We conducted a surprise cash count of the cash held at your office on September 12, 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 \$321.50. 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 \$300.00; however, we noted that the system of internal controls for the collection and safeguarding of cash requires improvement as noted in the following observation.

Observation No. 1:

Collections are not transported to the County Treasurer's Office in a locked cash bag. Instead, collections are transported in a folder. According to staff, the locked cash bags are used to safeguard the money at the Law Library; therefore, they do not have a locked cash bag to transport collections to the County Treasurer's Office.

The County Auditor's Office requires that when deposits are transported to the bank or County Treasurer's Office, cash must be secured in a locked cash bag. The courier should exercise caution when transporting deposits by not taking the key to the cash bag with them and by varying the time and the route taken.

Failure to ensure that deposits taken to the County Treasurer's Office are properly secured in a locked cash bag may result in the loss or misuse of County funds.

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, 385TH D.C.

AIDA SALINAS FLORES
JUDGE, 390TH D.C.

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

JESSE CONTRERAS
JUDGE, 449TH D.C.

Recommendation:

Management should ensure that deposits taken to the County Treasurer's Office are properly secured in a locked cash bag. Please contact the County Treasurer's Office to request an additional locked cash bag.

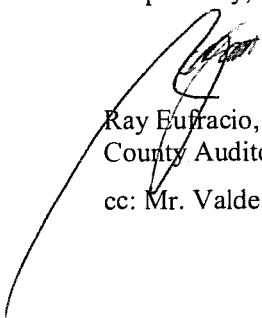
Please provide written management response to the observation noted above by September 30, 2014.

In addition, information regarding the items listed below was previously provided to our office; however, please provide any updated procedures, if applicable, by September 30, 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 have any questions or would like to schedule a meeting to discuss this surprise cash count, please 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

cc: Mr. Valde Guerra, Commissioners Court Executive Officer

HIDALGO COUNTY DISTRICT JUDGES

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

RODOLFO DELGADO
JUDGE, 93RD D.C.

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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

September 8, 2014

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

Ref: Cash Count
Report No. 2014-538

Dear Mr. Guajardo:

We conducted a surprise cash count of the cash held at the Hidalgo County Clerk's McAllen Substation on August 11, 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 \$450.00. 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 \$300.00. 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:

Receipts issued from the electronic receipting system, ACS, were not imprinted with the official County seal. According to staff, compatibility issues with the receipt format and the County seal have prevented them from imprinting the official County seal on the receipt. A test run generating the receipt with the official County seal was previously conducted; however, the County seal was not clear and it disrupted part of the receipt information. ACS is continuing its efforts to include the County seal on the computerized receipt.

HIDALGO COUNTY DISTRICT JUDGES

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

RODOLFO DELGADO
JUDGE, 93RD D.C.

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

ROSE GUERRA REYNA
JUDGE, 206TH D.C.

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

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

NOE GONZALEZ
JUDGE, 370TH D.C.
OVERSEER

LETICIA LOPEZ
JUDGE, 389TH D.C.

AIDA SALINAS FLORES
JUDGE, 394TH D.C.

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

JESSE CONTRERAS
JUDGE, 449TH D.C.

The County Auditor's Office requires that official forms, with the exception of deposit slips, be imprinted with the official County seal and the name of the department issuing the form. In addition, Code of Criminal procedure Art 103.010(a) states that "Each receipt must bear a distinct number and facsimile of the official seal of the county."

Failure to have the official County seal imprinted on the face of receipts increases the risk of loss or misuse of County funds.

Recommendation:

Management should ensure that the official County seal is imprinted on the face of receipts. If this is not feasible, at a minimum, the official County Seal should be affixed to the receipt by a seal press or stamp that embosses or prints the official County seal on the face of the receipt.

Observation No. 2:

We noted during our review that security cameras are not in place in all areas where cash collections and receipts are safeguarded. According to staff, 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 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 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. 3:

We noted during our review that a manual receipt and corresponding electronic system receipt were not cross-referenced. According to staff, when manual receipts are issued, a comment is entered into ACS to cross-reference the manual receipt; however, the electronic system receipt is not notated on the manual receipt.

The County Auditor's Office requires that pre-numbered manual official County receipts be issued when an electronic receipting system fails. Manually receipted transactions by departments with an electronic receipting system shall be entered into the applicable electronic system as soon as possible but in no case later than the next business day after the electronic receipting system resumes operation. Each manual receipt and corresponding electronic system receipt/record should be cross-referenced.

Failure to cross-reference each manual receipt to the corresponding electronic system receipt increases the risk of loss or misuse of County funds.

Recommendation:

Management should ensure that each manual receipt is cross-referenced to the corresponding electronic system receipt.

Please provide written management responses to the observations noted above by September 26, 2014.

In addition, please provide us with copies of the written procedures and internal controls established by your department for the handling of cash and cash equivalent transactions. The written 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;

HIDALGO COUNTY DISTRICT JUDGES

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

RODOLFO DELGADO
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NOE GONZALEZ
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OVERSEER

LETICIA LOPEZ
JUDGE, 389TH D.C.

aida salinas flores
JUDGE, 398TH D.C.

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

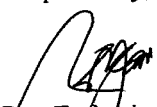
JESSE CONTRERAS
JUDGE, 449TH D.C.

- d. A list of those positions involved with the handling of cash, a description of their duties, training that will be provided, 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 26, 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, please contact Gricelda Quintero, Internal Auditor I, at 318-2511 ext. 4643, Yvonne Torres, Revenue Audit Supervisor, at ext. 4642, Arcy B. Duran, CPA, Director of Audit, at ext. 4645, or me at ext. 4604.

Respectfully,



Ray Eufrazio, CPA
County Auditor

cc: Vaide 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, 206TH D.C.

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JUDGE, 312ND D.C.

NOE GONZALEZ
JUDGE, 370TH D.C.
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LETICIA LOPEZ
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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
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PHONE: (956) 318-2511
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WEBSITE: www.co.hidalgo.tx.us/auditor



EDINBURG, TEXAS 78539

August 27, 2014

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

Ref: Cash Count
Report No. 2014-547

Dear Mr. Olivarez:

We conducted a surprise cash count of the cash held at the Pharr Health Clinic 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 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 \$130.00. 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 during our review that security cameras were not utilized where cash is received and safeguarded. According to management, cameras have been installed in the entrance and the back of the building; however, security cameras in the receipting area have not been installed due to budgetary constraints.

HIDALGO COUNTY DISTRICT JUDGES

JAIME E. TUERINA
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, 385TH D.C.

ADA SALINAS FLORES
JUDGE, 396TH D.C.

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

JESSE CONTRERAS
JUDGE, 449TH D.C.

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 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 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 when transporting the cash deposit to the bank, key to the cash bag is taken by the employee responsible for making the deposit. According to staff, the key is taken by the employee to verify that the validated deposit slip corresponds to the amount being deposited.

The County Auditor's Office requires that cash be secured in a locked cash bag when transporting deposits to the bank or County Treasurer's Office, as applicable. The courier should exercise caution when transporting deposits by not taking the key to the cash bag with them and by varying the time and the route taken.

Failure to ensure that the employee making the deposit does not take the key to the cash bag when transporting the cash deposit to the bank may result in the loss or misuse of County funds.

Recommendation:

Management should ensure that the employee making the deposit does not take the key to the cash bag when transporting the cash deposit to the bank.

Please provide written management responses to the observations noted above by September 19, 2014.

In addition, information regarding the items listed below was previously provided to our office. Please provide any updated procedures, if applicable, by September 19, 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.

HIDALGO COUNTY DISTRICT JUDGES

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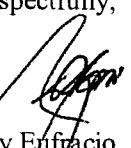
AIDA SALINAS FLORES
JUDGE, 398TH D.C.

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

JESSE CONTRERAS
JUDGE, 449TH D.C.

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 Gricelda Quintero, Internal Auditor I, at (956) 318-2511, ext. 4643, Yvonne Torres, Revenue Audit Supervisor, at ext. 4642, Arcy B. Duran, CPA, Director of Audit, at ext. 4645, or me at ext. 4604.

Respectfully,



Ray Enfracio, CPA
County Auditor

cc: Mr. Valde Guerra, Commissioners Court Executive Officer

HIDALGO COUNTY DISTRICT JUDGES

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

RODOLFO DELGADO
JUDGE, 93RD D.C.

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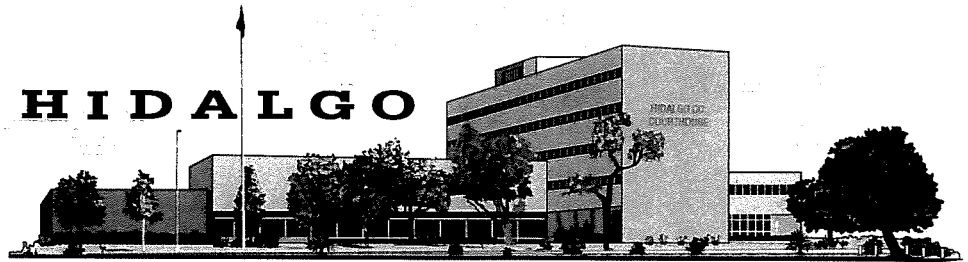
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COUNTY of HIDALGO

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



EDINBURG, TEXAS 78539

September 8, 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. 2014-553

Dear Mr. Olivarez:

We conducted a surprise cash count of the cash held at the Pulmonary Health Clinic on August 19, 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:

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 have concluded that total cash on hand did reconcile to the approved change fund of \$25.00. In addition, 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 during our review that security cameras were not utilized where cash is received and safeguarded. 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,

HIDALGO COUNTY DISTRICT JUDGES

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AIDA SALINAS FLORES
JUDGE, 398TH D.C.

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

JESSE CONTRERAS
JUDGE, 449TH D.C.

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 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: Maintains inventory log of unused cash receipts
- Authorization: Compares bank deposit receipts to Close-Out Report

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 maintaining the inventory log of unused cash receipts. In addition, the individuals noted above should be different from the individual responsible for comparing bank deposit receipts to the Close-Out Report.

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.

Please provide written management responses to the observations noted above by September 26, 2014.

In addition, information regarding the items listed below was previously provided to our office. Please provide any updated procedures, if applicable, by September 26, 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;

HIDALGO COUNTY DISTRICT JUDGES

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JUDGE, 139TH D.C.

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JUDGE, 275TH D.C.

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JUDGE, 332ND D.C.

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JUDGE, 370TH D.C.
OVERSEER

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- 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 Crystal A. Puente, MACC, Internal Auditor II, at 318-2511 ext. 4646, Yvonne Torres, Revenue Audit Supervisor, at ext. 4642, Arcy B. Duran, CPA, Director of Audit, at ext. 4645, or me at ext. 4604.

Respectfully,



Ray Eufrazio, CPA
County Auditor

cc: Mr. Valde Guerra, Commissioners Court Executive Office

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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

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. Rosa Trevino, Justice of the Peace Pct. 2 Pl. 2 ✓	\$ 49,817.90 ✓	July 2014 Monthly Report/Letter ✓
Mr. Juan Martinez, Fire Marshal ✓	\$ ✓ 13,690.00	June 2014 Monthly Report/Letter
Mr. Juan Martinez, Fire Marshal	\$ ✓ 21,975.00	July 2014 Monthly Report/Letter
The Hon. A.C. Cuellar, Jr., Comm. Pct. No. 1	\$ ✓ 346.00	Delta Lake Park – July 2014 Monthly Report/Letter
The Hon. Hector “Tito” Palacios, Comm. Pct. No. 2	\$ ✓ 402.00	Swimming Pool – July 2014 Monthly Report/Letter
The Hon. Hector “Tito” Palacios, Comm. Pct. No. 2	\$ ✓ 89.00	Swimming Pool – August 2014 Monthly Report/Letter
The Hon. Jose M. Flores, Comm. Pct. No. 3	\$ ✓ 1,940.00	Anzalduas Park – July 2014 Monthly Report/Letter
Ms. Angie Chapa, Law Librarian	\$ ✓ 870.00	✓ July 2014 Monthly Report/Letter
Mr. Eduardo Olivarez, Chief Administrator Officer	\$ ✓ 50,415.00	July 2014 Monthly Report/Letter
The Hon. Celestino Avila, Constable Pct. No. 1	\$ ✓ 2,020.00	✓ July 2014 Monthly Report/Letter
The Hon. Martin Cantu, Constable Pct. No. 2	\$ ✓ 690.00	✓ July 2014 Monthly Report/Letter
The Hon. Larry Gallardo, Constable Pct. No. 3	\$ ✓ 1,820.00	✓ July 2014 Monthly Report/Letter
The Hon. Atanacio Gaitan, Jr., Constable Pct. No. 4	\$ ✓ 630.00	July 2014 Monthly Report/Letter

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

Department	Description
The Hon. Eddie Guerra, Hidalgo County Sheriff	Review of Monthly Fees Report and Supporting

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	Documentation For the month of July 2014
The Hon. Pablo Villarreal, Jr., RTA Hidalgo County Tax Assessor/Collector ✓	Review of Delinquent Tax Attorney Payment Request- July 2014 Report No. 2014-45
The Hon. Atanacio Gaitan, Jr., Constable Pct. No. 4 ✓	Cash Count Audit No. 2014-44
Ms. Angie Chapa, Law Librarian ✓	Cash Count Audit No. 2014-47
The Hon. Arturo Guajardo, Jr., Hidalgo County Clerk	McAllen Substation/ Cash Count Report No. 2014-538 ✓
Mr. Eduardo Olivarez, Chief Administrator Officer ✓	Pharr Health Clinic/Cash Count Report No. 2014-547 ✓
Mr. Eduardo Olivarez, Chief Administrator Officer ✓	Pulmonary Health Clinic/Cash Count Report No. 2014-553 ✓

Thank you for your consideration in this matter.

Respectfully,

Ray Eufrazio, CPA
Hidalgo County Auditor

Attachments

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