

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

March 30, 2015

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

Department	Fees/Costs	Description
Mr. Valde Guerra, Commissioners Court Executive Officer for The Hon. Espiridion Jackson, Justice of Peace Pct.5 Pl.1	\$ 14,380.70	Dec. 2014 Monthly Report/Letter
The Hon. A.C. Cuellar, Jr., Commissioner Pct. No. 1	\$ 104.00	Delta Lake-Dec. 2014 Monthly Report/Letter
The Hon. Jose M. Flores, Commissioner Pct. No. 3	\$ 708.00	Anzalduas Park-Dec. 2014 Monthly Report/Letter
The Hon. Celestino Avila, Constable Pct. No. 1	\$ 2,430.00	Dec. 2014 Monthly Report/Letter
The Hon. Martin Cantu, Constable Pct. No. 2	\$ 9,390.00	Dec. 2014 Monthly Report/Letter
The Hon. Lazaro Gallardo, Jr. Constable Pct. No. 3	\$ 2,980.00	Dec. 2014 Monthly Report/Letter
The Hon. Atanacio Gaitan, Jr., Constable Pct. No. 4	\$ 630.00	Dec. 2014 Monthly Report/Letter
Mr. Juan Martinez, Hidalgo County Fire Marshal	\$ 14,150.00	Dec. 2014 Monthly Report/Letter
Ms. Angie Chapa, Law Librarian	\$ 1,035.00	Dec. 2014 Monthly Report/Letter
Mr. Eduardo Olivarez, Chief Administrator Officer Hidalgo County Health and Human Services Department	\$ 31,655.00	Dec. 2014 Monthly Report/Letter
The Hon. A.C. Cuellar, Jr., Commissioner Pct. No. 1	\$ 4,325.00	Sanitation Program-Dec. 2014 Monthly Report/Letter
The Hon. Eduardo Cantu, Commissioner Pct. No. 2	\$ 3,575.00	Sanitation Program-Dec. 2014 Monthly Report/Letter
The Hon. Jose M. Flores, Commissioner Pct. No. 3	\$ 3,650.00	Sanitation Program-Dec. 2014 Monthly Report/Letter
The Hon. Joseph Palacios, Commissioner Pct. No. 4	\$ 8,850.00	Sanitation Program-Dec. 2014 Monthly Report/Letter
The Hon. A.C. Cuellar, Jr., Commissioner Pct. No. 1	\$ 186.00	Delta Lake-Jan. 2015 Monthly Report/Letter
The Hon. Jose M. Flores, Commissioner Pct. No. 3	\$ 1,044.00	Anzalduas Park-Jan. 2015 Monthly Report/Letter
The Hon. Celestino Avila, Constable Pct. No. 1	\$ 1,245.00	Jan. 2015 Monthly Report/Letter

HIDALGO COUNTY DISTRICT JUDGES

LUIS M. SINGLETERRY
JUDGE, 92ND D.C.

RODOLFO DELGADO
JUDGE, 93RD D.C.

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

ROSE GUERRA REYNA
JUDGE, 206TH D.C.

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

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

NOE GONZALEZ
JUDGE, 370TH D.C.
OVERSEER

LETICIA LOPEZ
JUDGE, 389TH D.C.

AIDA SALINAS FLORES
JUDGE, 398TH D.C.

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

JESSE CONTRERAS
JUDGE, 449TH D.C.

The Hon. Martin Cantu, Constable Pct. No. 2	\$ 1,625.00	Jan. 2015 Monthly Report/Letter
The Hon. Lazaro Gallardo, Jr. Constable Pct. No. 3	\$ 420.00	Jan. 2015 Monthly Report/Letter
The Hon. Atanacio Gaitan, Jr., Constable Pct. No. 4	\$ 155.00	Jan. 2015 Monthly Report/Letter
Ms. Angie Chapa, Law Librarian	\$ 1,358.00	Jan. 2015 Monthly Report/Letter

Department	Description
The Hon. Eddie Guerra, Hidalgo County Sheriff	Review of Sheriff's Regular Trust Fund Balance Sheets For the Months of October 2014 through December 2014
The Hon. Eddie Guerra, Hidalgo County Sheriff	Review of Sheriff's Investigation Fund Balance Sheets For the Months of October 2014 through December 2014
The Hon. Eddie Guerra, Hidalgo County Sheriff	Review of Sheriff's "B" Fund Balance Sheets For the Months of September 2014 through December 2014
The Hon. Eddie Guerra, Hidalgo County Sheriff	Review of Sheriff's "D" Fund Balance Sheets For the Months of September 2014 through December 2014
The Hon. Ricardo Rodriguez, Jr. Criminal District Attorney	Review of the H.B. 65 Balance Sheet For the months of September 2014 through December 2014
The Hon. Eddie Guerra, Hidalgo County Sheriff	Review of Sheriff's Fee Balance Sheet As of September 30, 2014 through December 31, 2014
The Hon. Ricardo Rodriguez, Jr. Criminal District Attorney	Review of the Hot Checks Balance Sheet For the months of January 2014 through December 2014
The Hon. Pablo Villarreal, Jr., RTA Hidalgo County Tax Assessor/Collector	Review of Delinquent Tax Attorney Payment Request-December 2014 Report No. 2015-13
The Hon. Eddie Guerra, Hidalgo County Sheriff	2014 Equitable Sharing Agreement and Certification For the Year Ended December 31, 2014 Report No. 2015-15
The Hon. Ricardo Rodriguez, Jr. Criminal District Attorney	2014 District Attorney Equitable Sharing Agreement and Certification For the Year Ended December 31, 2014 Report No. 2015-16
Mr. Jose Delgado, HIDTA Task Force Commander	2014 HIDTA Equitable Sharing Agreement and Certification For the Year Ended December 31, 2014 Report No. 2015-16
The Hon. Atanacio "J.R." Gaitan, Constable Pct. No. 4	2014 Equitable Sharing Agreement and Certification For the Year Ended December 31, 2014 Report No. 2015-17
The Hon. Lazaro Gallardo, Jr. Constable Pct. No. 3	2014 Constable Precinct 3 Equitable Sharing Agreement and Certification For the Year Ended December 31, 2014 Report No. 2015-31
The Hon. Pablo Villarreal, Jr., RTA Hidalgo County Tax Assessor/Collector	Pharr Motor Vehicle/Cash Count Audit No. 2014-564

Thank you for your consideration in this matter.

Respectfully,


Ray Eufrazio, CPA
Hidalgo County Auditor

Attachments

HIDALGO COUNTY DISTRICT JUDGES

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JESSE CONTRERAS
JUDGE, 449TH D.C.

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

RECEIVED

Judge: ESPIRIDION "SPEEDY" JACKSON
Precinct No. 5 Place No. 1

City: ELSA, TX 12-30-14
Hidalgo County, Texas

Part I: RECAP OF AMOUNT PAYABLE TO THE COUNTY TREASURER

TOTAL CASH COLLECTED (Receipt #s) 79589J51 THRU 79589J51 79707 J51 14,380.70
(Control #s) 2740988 THRU 2740988 2741077 14,335.70 ✓
Sheriff's "D" Report (Receipt #s) _____ THRU _____ X10-h

LESS: COST ON DEPOSIT \$ 1,848.75 X7 ✓

ADD: COST ON DEPOSIT LIQUIDATED 1,848.75 X7 ✓

AMOUNT OWED TO COUNTY (Should Match Amt in Part III) \$ 14,380.70 X3 ✓

Less: Total amount of remittances to County Treasurer (From Part II) \$ 14,380.70 X4 ✓

Total funds due to County Treasurer (Overtransfer Made to Co Treas.) \$ 0.00 3,090.20 X4 ✓

Part II: REMITTANCES MADE TO THE COUNTY TREASURER

DESCRIPTION	AMOUNT	COMMENT
Total Collections for the Month (See Schedule of Receipts & Deposits)	\$ <u>11,045.50</u>	<u>14,380.70</u> <u>B1</u>
Add: Previous Month's Bond Overtransfer	<u>0.00</u>	
Add: HCSO Monthly "D" Collections Report	<u>0.00</u> <u>\$200.00</u>	<u>X9</u>
Total Remittances Made to County Treasurer	\$ <u>11,245.50</u>	<u>14,380.70</u> <u>X1</u>

PREPARED BY: M. Lindley ✓

DATE: 12/30/2014 ✓

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

AUDITED BY: THE HIDALGO
COUNTY AUDITOR'S OFFICE
DATE: APR 01-04-15

E ✓ 12-31-14
JUSTICE OF THE PEACE DATE

X2

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

RECEIVED

Judge: **ESPIRIDION "SPEEDY" JACKSON**
Precinct No. **5** Place No. **1**

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

12-30-14

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:					5,313.70
County Fines (Local Fine)		1GC 113.004, PC 12.23		1200-351-10-069-000-0-000	6368.71
Texas Parks & Wildlife 85% Fine (State Fine)		TPWC 12.107		1100-207-20-000-012-0-000	173.40
No Safety Belt 50% Fine (State Fine)		TRC 545.412, 545.413 (p)		1100-207-20-000-028-0-000	77.74
Gross Weight 50% Fine (State Fine)		TRC Sec 621.506 (p)		1100-207-20-000-013-0-000	-
School District 50% Fines		Educ Code § 25.093 (d) 1 (A)		1100-207-30-000-012-0-000	-
LOCAL COURT COSTS AND FEES:					
Courthouse Security Adm. Fee (\$3)		C.C.P. Art. 102.017 (b)		1241-341-10-060-001-0-000	249.28
Courthouse Security Fund JP (\$1)		C.C.P. Art. 102.017		1245-341-10-069-000-0-000	64.11
Justice Court Technology Fund (\$4)		C.C.P. Art. 102.0173		1242-341-10-060-000-0-000	296.40
Time Payment - @40% OF \$25.00 (\$10.00)		1GC 133.103 (d)		1100-341-10-060-001-0-000	60.00
Time Payment - @ 10% OF \$25.00 (\$2.50)		1GC 133.103 (d)		1100-341-10-060-002-0-000	15.00
Administrative Local Transaction Fee (\$2)		C.C.P. Art. 102.072		1100-341-10-060-003-0-000	168.58
Motor Vehicle Adm. Fee (\$10-\$20) (nominal fee for Exp. TR - Exp. Imp. Court - Exp. Sh. Reg.)		TRC Sec 548.605, 521.026, 502.407		1100-341-10-060-004-0-000	-
Special Fees				1100-341-10-069-000-0-000	-
Deferred Disposition		C.C.P. Art. 45.051		-	-
Administrative Fee - "Drivers Safety Course" (\$10)		C.C.P. Art. 45.051(d)		-	-
Support of Judiciary Fund (\$ 60)		1GC 133.105		1100-341-10-060-009-0-000	38.47
Traffic Fee (\$3)		TRC 542.403		1100-341-10-069-000-0-000	165.10
Child Safety (\$20-\$25)		C.C.P. Art. 102.014		1100-341-10-060-011-0-000	-
Failure to Appear (\$4)		1C 706.006/1C 706.007(d)(2)		1100-341-10-060-012-0-000	-
Scofflaw Fee (\$20)		TRC 502.01(a)(a)		1100-341-10-140-049-0-000	381.81
Tuency Prevention and Diversion Fund (\$1)		C.C.P. Art. 102.015		1100-341-10-060-013-0-000	32.13
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	-
Breath Alcohol Testing Fund (\$30)		C.C.P. Art. 102.016		1100-207-20-000-006-0-000	-
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)		TRC 601.192		1100-207-20-000-031-0-000	-
Time Payment - @50% OF \$25.00 (\$12.50)		1GC 133.103 (d)		1100-207-20-000-005-0-000	75.00
Juvenile Crime and Delinquency Fund (____\$25, ____\$50)		C.C.P. Art. 102.075(m)		1100-207-20-000-007-0-000	4.25
Comprehensive Rehabilitation Fund (\$5)		C.C.P. Art. 102.082		1100-207-20-000-008-0-000	-
Fugitive Apprehension Fund (\$5)		C.C.P. Art. 102.019 (a)(2)		1100-207-20-000-009-0-000	65.00
Consolidated Court Costs Fund (\$40)		C.C.P. Art. 102.075 (a)(3) 1GC 133.102		1100-207-20-000-015-0-000	3,025.00
Compensation Victims Of Crime Fund (____\$3, ____\$5, ____\$15, ____\$35)		C.C.P. Art. 50.55 (2) & (3)		1100-207-20-000-017-0-000	195.00
Judicial & Court Personnel Training Fund (____\$1, ____\$2)		Govt Code Sec. 50.091 (b)		1100-207-20-000-027-0-000	22.00
Correctional Management Institute of Texas Fund (\$50)		C.C.P. Art. 102.075		1100-207-20-000-029-0-000	2.00
Indigent legal Services Fee-JP (\$6)	4	Govt Code Sec. 101.141(2)(b)		1100-207-20-000-004-0-000	24.00
State Traffic Fee- Subtitle C (\$30)		TRC Sec. 542.403		1100-207-20-000-035-0-000	1,443.01
Jury Service Fee (\$4)		C.C.P. Art. 102.0045		1100-207-20-000-033-0-000	256.41
Support of Judiciary Fund (\$5.40)		1GC 133.105		1100-207-20-000-054-0-000	324.16
Birth Certificate Fee (\$1.80)	2	HSC 191.02206		1100-207-20-000-039-0-000	3.60
Defensive Driving Record Fee (\$12)		C.C.P. Art. 45.051 (c)-(1)		1100-207-20-000-057-0-000	-
Indigent Defense Representation Fund (\$2)		1GC 133.107/GC 102.023		1100-207-20-000-059-0-000	106.21
Moving Violation Fee (\$0.10)		C.C.P. Art. 102.022/GC		1100-207-20-000-061-0-000	4.12
Safety Seat Violation Fee (\$0.15) (on or before September 28, 2011)		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	40.00
Tuency Prevention and Diversion Fund (\$1)		C.C.P. Art. 102.015		1100-207-20-000-073-0-000	32.13
Texas Home Visiting Program Contribution (\$5)		HSC 191.0048/GC 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	360.48
T.A.B.C. (____\$3, ____\$5, ____\$35, ____\$50)				1100-207-20-000-020-0-000	-
P.K.W.L. (____\$3, ____\$5, ____\$35, ____\$50)				1100-207-20-000-021-0-000	15.00
ARREST WARRANT/SERVICE FEES: COUNTY		1GC 118.131			
Sheriff Fees:				1100-342-10-060-001-0-000	35.00
Constable Fees:					
Precinct #1				1100-342-10-291-000-0-000	1,025.00
Precinct #2				1100-342-10-292-000-0-000	-
Precinct #3				1100-342-10-293-000-0-000	-
Precinct #4				1100-342-10-294-000-0-000	-
Precinct #5				1100-342-10-295-000-0-000	50.00
District Attorney Fees				1100-341-10-060-007-0-000	-
Tax Assessor Fraud Investigators				1100-342-10-060-002-0-000	-
School District Arrest Fee				1100-342-10-060-003-0-000	-
Fire Marshal Fee				1100-342-20-060-001-0-000	-
Due to Others					
Warrant Fees/Out of County Service Fees D10 Law Enforcement Agencies		C.C.P. Art. 102.011 (a)(2)(A)		1100-207-20-000-003-0-000	-
Refund - Overpayments				1100-202-00-000-015-0-000	40.00
Due to Others				1100-202-00-000-015-0-000	-
Restitution				1100-202-00-000-015-0-000	-
Failure to Appear- OnmiBase (\$6)		1C 706.006/1C 706.007(d)(2)		1100-202-00-000-019-0-000	-
Justice Fees (Local Fees)				1100-341-10-060-001-0-000	101.00
Small Claims Court Filing Fee (\$25)		1GC 118.121/118.122		-	-
Debt Claim Fee (Justice Court Filing Fee) (\$25)		1GC 118.121/118.122	75.00	-	-
Landlord & Tenant Eviction Filing Fee (Foreclosure & Detainer Court) (\$25)		1GC 118.121/118.122	25.00	-	-
Transcript Fees (\$10)		1GC 118.121/118.123 (a)	-	-	-
Abstract Fees (\$5)		1GC 118.121/118.123 (a)	-	-	-
Writ Filing Fee (\$5)		1GC 118.121/118.123 (a)	-	-	-
Issuing other Document (\$1 1st pg. 25 for each add'l pg)		1GC 118.121/118.123 (a)	1.00	-	-
Certified Copies of Court Papers (\$2 1st pg. 25 for each add'l pg)		1GC 118.121	-	-	-
Probable Cause Tow Hearing Fee (\$20)		1GC 101.141 (a)(4)	-	-	-
Birth Certificates (\$22 each \$9.20 local)		HSC 191.0045 (3)(d)		1100-341-10-060-001-0-000	40.40
Death Certificates (\$20 each, each add'l \$3)		HSC 191.0045 (3)(d)		1100-341-10-060-001-0-000	49.00
Preservation of Vital Statistics Fee (\$1 each)		HSC Sec 191.0045(b)		1100-341-10-060-008-0-000	7.00
Jury Fees (Civil \$22, Criminal \$3)		Rules of Civil Proc. Rule 504.1(b) C.C.P. 102.001		1100-341-10-060-006-0-000	-

TOTAL AMOUNT DUE TO THE COUNTY TREASURER:

\$ 74,335.70

THIS REPORT IS IN THE OFFICE OF THE CLERK OF THE COUNTY OF HIDALGO, TEXAS, FOR THE MONTH OF DECEMBER, 2014.

CLERK OF THE COUNTY OF HIDALGO, TEXAS

14,387.70 X 1.5 X2

21 V2

J U S T I C E O F T H E P E A C E S Y S T E M

Receipt Journal Report for Court 51 Part 1

ALL P:V Transactions For the Period 12/01/2014 thru 12/31/2014

The Software Group, Inc.

Receipt #	Docket #	Date	Name	Offense Description	Off. Date	BC	BGS	BOND	CCC	CHS	CHSP	CHMT	CO	CON1	COPY	CHF
0071051351-V	09-97968-TR	12/30/14	VILLALPANDO, MALO	UNSAFE SPEED - 0 MPH	09/14/09				-11.36	-0.85	-0.29		-12.20			
0071051351-A	09-97968-TR	12/30/14	VILLALPANDO, MALO	UNSAFE SPEED - 0 MPH	09/14/09				6.63	0.50	0.16					
00795889251	14-112443-TR	12/01/14	ESCALANTE, JUAN	NO DRIVER'S LICENSE	09/23/14				40.00	3.00	1.00		66.00			
0079590351-V	10-99332-TR	12/01/14	MARTINEZ, RAMON I	NO DRIVER'S LICENSE	02/15/10				40.00	3.00	1.00		66.00			
0079590351-V	10-99332-TR	12/01/14	MARTINEZ, RAMON I	NO DRIVER'S LICENSE	02/15/10				-40.00	-3.00	-1.00		-66.00			
0079590351-A	10-99332-TR	12/01/14	MARTINEZ, RAMON I	NO DRIVER'S LICENSE	02/15/10				40.00	3.00	1.00		65.90			
0079591351	09-98591-TR	12/01/14	LEDESNA, LEONEL	SPEEDING EXCEED PRI	12/03/09				40.00	3.00	1.00		24.00			
0079592351	13-109151-TR	12/01/14	CASANEDA, OLGA M	SPEEDING EXCEED PRI	06/17/13				40.00	3.00	1.00		91.00			
0079593351	14-112195-TR	12/01/14	AKAGU, MARTINEZ	NO DRIVER'S LICENSE	07/22/14				40.00	3.00	1.00		66.00			
0079594351	14-112283-TR	12/02/14	DE LA ROSA, ALBER	NO SAFETY BELT	05/29/14				40.00	3.00	1.00		100.00			
0079595351	14-111608-TR	12/02/14	LOPEZ, ABEL JR.	PLACED INJURED	05/29/14				40.00	3.00	1.00		100.00			
0079597351-V	14-110868-TR	12/02/14	ZAMORA, REVYVARIO	SPEEDING EXCEED PRI	01/28/14				40.00	3.00	1.00		42.00			
0079597351-V	14-110868-TR	12/02/14	ZAMORA, REVYVARIO	SPEEDING EXCEED PRI	01/28/14				-40.00	-3.00	-1.00		-42.00			
0079598351	14-110946-TR	12/02/14	ZAMORA, REVYVARIO	SPEEDING EXCEED PRI	01/28/14				40.00	3.00	1.00		34.25			
0079598351	14-110946-TR	12/02/14	ZAMORA, REVYVARIO	SPEEDING EXCEED PRI	01/28/14				40.00	3.00	1.00		27.00			
0079599351	14-111802-TR	12/02/14	SERRATO, NEQUINO	SPEEDING EXCEED PRI	05/19/14				40.00	3.00	1.00		55.00			
0079600351	13-110402-TR	12/03/14	ESPINOZA, SANTIAGO	SPEEDING EXCEED PRI	12/09/13				40.00	3.00	1.00		50.00			
0079601351	14-111618-TR	12/03/14	RAMIREZ, MARIA TE	BACKED WITHOUT SAFET	05/07/14				40.00	3.00	1.00		97.90			
0079602351	14-111425-TR	12/03/14	CAMPURA, BENITA	SPEEDING EXCEED PRI	04/10/14				40.00	3.00	1.00		56.00			
0079603351	08-95463-TR	12/03/14	ELICHO, ALEJANDRO	SAFETY BELT	07/03/14				40.00	3.00	1.00		110.00			
0079604351	14-111608-TR	12/03/14	LOPEZ, ABEL JR.	PLACED INJURED	05/29/14				17.00	3.00	1.00		175.00			
0079605351	01-60478-TR	12/04/14	JIMENEZ, JESUS JO	DISPLAY EXPIRED LICE	02/08/01				17.00	3.00	1.00		51.00			
0079606351	00-55797-TR	12/04/14	ZAVALA, ELIZABETH	NO LIABILITY INSURAN	02/09/00				40.00	3.00	1.00		-25.00			
0079607351	14-112493-TR	12/04/14	MARTINEZ, ARTURO	BACKED WITHOUT SAFET	09/12/14				40.00	3.00	1.00		-25.00			
0079608351	11-105480-TR	12/04/14	MENDOZA, ABIMAE	SPEEDING EXCEED PRI	12/06/11				40.00	3.00	1.00		0.50			
0079610351	07-68400-TR	12/05/14	HEARN, RICHARD M	SPEEDING EXCEED PRI	12/22/06				40.00	3.00	1.00		0.50			
0079611351-V	02-67086-TR	12/05/14	HEARN, RICHARD M	SPEEDING EXCEED PRI	06/14/02				-17.00	-3.00	-1.00		-0.50			
0079611351-A	02-67086-TR	12/05/14	HEARN, RICHARD M	SPEEDING EXCEED PRI	06/14/02				40.00	3.00	1.00		66.00			
0079612351	14-112113-TR	12/05/14	COVARRUBIAS, LUIS	SPEEDING EXCEED PRI	08/16/14				40.00	3.00	1.00		39.00			
0079614351	E314-52176	12/05/14	CIUAGUA, JORGE	NO FISHING LICENSE	05/22/14				40.00	3.00	1.00		15.00			
0079615351	02-68519-TR	12/05/14	GALLEGO, GUADALU	SPEEDING EXCEED PRI	08/09/02				17.00	3.00	1.00		30.00			
0079616351-V	02-68293-TR	12/05/14	LOZANO, FEDERICO	SPEEDING EXCEED PRI	11/07/02				40.00	3.00	1.00		58.00			
0079616351-A	02-68293-TR	12/05/14	LOZANO, FEDERICO	SPEEDING EXCEED PRI	11/07/02				-40.00	-3.00	-1.00		-58.00			
0079617351	E309-51044	12/08/14	SANDOVAL, GEORGE	HUNT Doves w/ UNPLUG	09/13/09				40.00	3.00	1.00		33.00			
0079618351	E309-51046	12/08/14	SANDOVAL, GEORGE	HUNT Doves w/ UNPLUG	09/13/09				40.00	3.00	1.00		7.80			
0079619351-V	14-111535-TR	12/08/14	MARTINEZ, SAMUEL	SAFETY SEAT CHILD PA	04/14/14				40.00	3.00	1.00		12.50			
0079619351-V	14-111535-TR	12/08/14	MARTINEZ, SAMUEL	SAFETY SEAT CHILD PA	04/14/14				40.00	3.00	1.00		12.50			
0079620351-A	09-96962-TR	12/08/14	SALAZAR, ELISABETH	NO LIABILITY INSURAN	07/21/11				3.62	0.27	0.09		-12.50			
0079621351	11-104334-TR	12/08/14	RAMOS, KRISTY ANN	SPEEDING EXCEED PRI	10/07/11				40.00	3.00	1.00		15.00			
0079622351	07-91357-TR	12/09/14	TREVINO, YVETTE R	SPEEDING EXCEED PRI	10/07/11				40.00	3.00	1.00		50.90			
0079623351	04-78537-TR	12/09/14	AYALA, MELISA AHH	NO LIABILITY INSURAN	09/03/04				40.00	3.00	1.00		36.00			
0079624351	10-99584-TR	12/10/14	RODRIGUEZ, MARIA	SPEEDING EXCEED PRI	02/22/10				40.00	3.00	1.00		200.00			
0079625351	11-103850-TR	12/10/14	RODRIGUEZ, MARIA	SPEEDING EXCEED PRI	05/26/11				40.00	3.00	1.00		62.90			
0079626351-V	11-103851-TR	12/10/14	RODRIGUEZ, MARIA	UNRESTRAINED CHILDO	05/26/11				40.00	3.00	1.00		60.00			
0079626351-V	11-103851-TR	12/10/14	RODRIGUEZ, MARIA	UNRESTRAINED CHILDO	05/26/11				-40.00	-3.00	-1.00		12.50			
0079626351-A	11-103851-TR	12/10/14	RODRIGUEZ, MARIA	UNRESTRAINED CHILDO	05/26/11				40.00	3.00	1.00		12.50			
0079627351-V	11-103852-TR	12/10/14	RODRIGUEZ, MARIA	UNRESTRAINED CHILDO	05/26/11				40.00	3.00	1.00		12.50			

Receipt #	Docket #	Date	Name	Offense Description	Off. Date	BC	BOND	CCC	CHS	CHSJP	CHT	CO	CONST	COPY
07967351	DC14-031	12/17/14	STEPHEN IHERNAN	Debt Claim	12/17/14									
07967351	DC14-032	12/17/14	OVERSTREET, DAUA	Debt Claim	12/17/14									
07967351-V	07-90726-TR	12/18/14	CHAVEZ, KEVIN MIC	SPEEDING (EXCEED PRI	08/07/07			40.00	3.00	1.00		27.00		
07-90726-TR	07-90726-TR	12/18/14	CHAVEZ, KEVIN MIC	SPEEDING (EXCEED PRI	08/07/07			-40.00	-3.00	-1.00		-27.00		
079674351	07-90726-TR	12/18/14	CHAVEZ, KEVIN MIC	SPEEDING (EXCEED PRI	08/07/07			40.00	3.00	1.00		27.00		
079674351	07-90727-TR	12/18/14	CHAVEZ, KEVIN MIC	NO VALID INSPECTION	08/07/07			40.00	3.00	1.00		103.00		
079676351	14-112465-TR	12/18/14	GONZALEZ, MARIA G	CUT CORNER LEFT TURN	11/06/14			40.00	3.00	1.00		66.00		
079676351	14-112455-TR	12/18/14	GARCIA-SALINAS, AH	SPEEDING (EXCEED PRI	10/09/13			40.00	3.00	1.00		66.00		
079676351	13-103689-TR	12/19/14	MORALES, WILLIAM	SPEEDING (EXCEED PRI	03/05/14			40.00	3.00	1.00		30.00		
079680351	13-109272-TR	12/22/14	FRANCO, CLARA MEL	SPEEDING (EXCEED PRI	07/16/13			40.00	3.00	1.00		24.00		
079681351	14-112466-TR	12/22/14	ALAFIA, JOSE LUIS	SPEEDING (EXCEED PRI	11/04/14			40.00	3.00	1.00		54.00		
079682351	14-112467-TR	12/22/14	TIJANERO, MARLENE	UNSAFE SPEED - 0 MPH	11/11/14			40.00	3.00	1.00		103.00		
079683351	03-70765-TR	12/22/14	VALDEZ, JULIAN VE	SPEEDING (EXCEED PRI	03/10/03			17.00	3.00		0.50	66.00		
079684351	03-70766-TR	12/22/14	VALDEZ, JULIAN VE	NO DRIVER'S LICENSE	03/10/03			17.00	3.00		0.50	66.00		
079685351-V	10-101839-TR	12/22/14	VALDEZ, JULIAN VE	NO DRIVER'S LICENSE	11/24/10			40.00	3.00	1.00		86.00		
079685351-A	10-101839-TR	12/22/14	VALDEZ, JULIAN VE	NO DRIVER'S LICENSE	11/24/10			-40.00	-3.00	-1.00		-86.00		
079686351	15-110137-TR	12/23/14	ROSA, JEFFREY	SPEEDING (EXCEED PRI	12/22/14			40.00	3.00	1.00		89.90		
079687351	15-110137-TR	12/23/14	ROSA, JEFFREY	SPEEDING (EXCEED PRI	11/28/13			40.00	3.00	1.00		89.90		
079688351	14-112419-TR	12/23/14	CAMPOS, JORGE REA	SPEEDING (EXCEED PRI	09/01/14			40.00	3.00	1.00		69.00		
079689351	14-112472-TR	12/23/14	DASSO, ARGELIO, I	FAIL TO CONTROL SPEED	09/23/14			40.00	3.00	1.00		39.00		
079690351	04-78187-TR	12/29/14	BEPAZA, DANIEL	SPEEDING (EXCEED PRI	08/11/04			40.00	3.00	1.00		25.00		
079691351	12/29/14	12/29/14	RAMOS, FRANCISCA	UNRESTRAINED CHILD U	03/18/98			17.00	3.00			175.00		
079692351	12/29/14	12/29/14	BURROWS, MELVIN R	SPEEDING (EXCEED PRI	09/02/14			40.00	3.00	1.00		75.00		
079693351	12/29/14	12/29/14	NOISES	NO SAFETY BELT	09/19/14			40.00	3.00	1.00		56.00		
079694351	14-112511-TR	12/30/14	NOBREGA, ER	NO DRIVER'S LICENSE	10/25/14			40.00	3.00	1.00		66.00		
079695351-V	09-97968-TR	12/30/14	VILLALPANDO, MALO	UNSAFE SPEED - 0 MPH	09/14/09			90.80				90.80		
079695351-V	09-97968-TR	12/30/14	VILLALPANDO, MALO	UNSAFE SPEED - 0 MPH	09/14/09			-90.80				-90.80		
079696351-A	12-106296-TR	12/30/14	VILLALPANDO, MALO	UNSAFE SPEED - 0 MPH	09/14/09			4.73	0.35	0.13		105.00		
079696351-A	12-106296-TR	12/30/14	VILLALPANDO, MALO	UNSAFE SPEED - 0 MPH	09/14/09			40.00	3.00	1.00		20.90		
079698351	04-75173-TR	12/30/14	HORIEGA, JACOB DA	SPEEDING (EXCEED PRI	03/10/12			40.00	3.00			45.00		
079699351	99-51802-TR	12/30/14	SOTO, JAVIER ESTE	SPEEDING (EXCEED PRI	02/06/04			17.00	3.00			44.00		
079700351	04-75278-TR	12/30/14	GONZALEZ, ARTURO	SPEEDING (EXCEED PRI	05/20/99			40.00	3.00			44.00		
079701351	04-75413-TR	12/30/14	GONZALEZ, ARTURO	DISPLAY EXPIRED LICE	01/28/04			40.00	3.00			40.00		
079702351-V	04-75413-TR	12/30/14	GONZALEZ, ARTURO	SPEEDING (EXCEED PRI	01/28/04			40.00	3.00			40.00		
079702351-V	04-75413-TR	12/30/14	GONZALEZ, ARTURO	SPEEDING (EXCEED PRI	10/22/04			-40.00	-3.00			-22.00		
079702351-A	04-75413-TR	12/30/14	GONZALEZ, ARTURO	SPEEDING (EXCEED PRI	10/22/04			40.00	3.00			17.00		
079703351	06-88232-TR	12/30/14	GONZALEZ, ARTURO	SPEEDING (EXCEED PRI	11/24/06			40.00	3.00	1.00		45.00		
079704351	06-88233-TR	12/30/14	GONZALEZ, ARTURO	NO LIABILITY INSURAN	11/24/06			40.00	3.00	1.00		175.00		
079705351	06-87321-TR	12/30/14	GONZALEZ, ARTURO	NO SAFETY BELT	08/13/06			40.00	3.00	1.00		50.00		
079706351-V	05-81699-TR	12/30/14	GONZALEZ, ARTURO	SPEEDING (EXCEED PRI	06/09/05			40.00	3.00			45.00		
079706351-V	05-81699-TR	12/30/14	GONZALEZ, ARTURO	SPEEDING (EXCEED PRI	06/09/05			-40.00	-3.00			-45.00		
079706351-A	05-81699-TR	12/30/14	GONZALEZ, ARTURO	SPEEDING (EXCEED PRI	06/09/05			40.00	3.00			45.00		
079707351	07-90667-TR	12/30/14	GONZALEZ, ARTURO	SPEEDING (EXCEED PRI	07/26/07			40.00	3.00	1.00		33.00		
Totals		40.40	3.60	0.00	3025.00	249.28	64.11	2.00	5313.71	70.00	5.00	1.00	77.74	

Receipt #	Docket #	CSS	CVCA	DC	DCF	DPS	DTORF	EFF	FA	IDF	IND	JCD	JCPT	JCTF	JFS	LEFT	LTF	WVF	FVS	SCOF	SJFS
0071051351-V	09-97968-TR	-1.41				-0.58								-1.13	-1.14	-2.84	0.49	0.10			-0.18
0071051351-A	09-97968-TR	0.83				0.33								0.66	0.67	0.49	2.00	0.10			0.10
007075889351	14-112443-TR	5.00				2.00								4.00	4.00	2.00	2.00	0.10			0.89
0079590031-V	10-99332-TR	5.00				2.00								4.00	4.00	2.00	2.00	0.10			0.60
0079590031-V	10-99332-TR	-5.00				-2.00								-4.00	-4.00	-2.00	-2.00	0.10			-0.60
0079590031-A	10-99332-TR	5.00				2.00								4.00	4.00	2.00	2.00	0.10			0.60
0079590031-A	10-99332-TR	5.00				2.00								4.00	4.00	2.00	2.00	0.10			0.60
0079592351	13-109151-TR	5.00				2.00								4.00	4.00	2.00	2.00	0.10			0.60
0079592351	13-109151-TR	5.00				2.00								4.00	4.00	2.00	2.00	0.10			0.60
0079594351	14-112283-TR	5.00				2.00								4.00	4.00	2.00	2.00	0.10			0.60
0079594351	14-112283-TR	5.00				2.00								4.00	4.00	2.00	2.00	0.10			0.60
0079595351	14-111687-TR	5.00				2.00								4.00	4.00	2.00	2.00	0.10			0.60
007959562351	14-111688-TR	5.00				2.00								4.00	4.00	2.00	2.00	0.10			0.60
0079597351-V	14-110868-TR	5.00				2.00								4.00	4.00	2.00	2.00	0.10			0.60
0079597351-V	14-110868-TR	-5.00				-2.00								-4.00	-4.00	-2.00	-2.00	0.10			-0.60
0079597351-A	14-110868-TR	5.00				2.00								4.00	4.00	2.00	2.00	0.10			0.60
0079597351-A	14-110868-TR	5.00				2.00								4.00	4.00	2.00	2.00	0.10			0.60
0079598351	14-111802-TR	5.00				2.00								4.00	4.00	2.00	2.00	0.10			0.60
0079598351	14-111802-TR	5.00				2.00								4.00	4.00	2.00	2.00	0.10			0.60
0079600351	13-110402-TR	5.00				2.00								4.00	4.00	2.00	2.00	0.10			0.60
0079600351	13-110402-TR	5.00				2.00								4.00	4.00	2.00	2.00	0.10			0.60
0079601351	14-111618-TR	5.00				2.00								4.00	4.00	2.00	2.00	0.10			0.60
0079602351	14-111425-TR	5.00				2.00								4.00	4.00	2.00	2.00	0.10			0.60
0079603351	08-95463-TR	1.32				0.53								1.06	1.06	1.06	1.06	0.01			1.43
0079604351	14-112224-TR	0.19				0.08								0.16	0.16	0.15	0.15	0.01			0.22
0079605351	01-60479-TR	5.00	5.00			0.25	2.00							4.00	4.00	2.00	2.00	0.10			0.60
0079605351	01-60479-TR	5.00	5.00			0.25	2.00							4.00	4.00	2.00	2.00	0.10			0.60
0079606351	00-57597-TR	5.00	5.00			0.25	2.00							4.00	4.00	2.00	2.00	0.10			0.60
0079606351	14-112493-TR	5.00				2.00								4.00	4.00	2.00	2.00	0.10			0.60
0079606351	11-105480-TR	5.00				2.00								4.00	4.00	2.00	2.00	0.10			0.60
0079610351	07-88400-TR	5.00				2.00								4.00	4.00	2.00	2.00	0.10			0.60
0079610351-V	02-67086-TR	5.00				2.00								4.00	4.00	2.00	2.00	0.10			0.60
0079611351-V	02-67086-TR	5.00	5.00			0.50	2.00							4.00	4.00	2.00	2.00	0.10			0.60
0079611351-V	02-67086-TR	-15.00	-5.00			-0.50	-2.00							-4.00	-4.00	-2.00	-2.00	0.10			0.60
0079611351-A	02-67086-TR	5.00	5.00			0.50	2.00							4.00	4.00	2.00	2.00	0.10			0.60
0079612351	14-112114-TR	5.00				2.00								4.00	4.00	2.00	2.00	0.10			0.60
0079613351	03-145211-TR	5.00				2.00								4.00	4.00	2.00	2.00	0.10			0.60
0079613351	03-145211-TR	5.00				2.00								4.00	4.00	2.00	2.00	0.10			0.60
0079616351	02-68519-TR	5.00				2.00								4.00	4.00	2.00	2.00	0.10			0.60
0079616351-V	02-68293-TR	5.00	5.00			0.50	2.00							4.00	4.00	2.00	2.00	0.10			0.60
0079616351-V	02-68293-TR	5.00				2.00								4.00	4.00	2.00	2.00	0.10			0.60
0079616351-A	02-68293-TR	5.00				2.00								4.00	4.00	2.00	2.00	0.10			0.60
0079616351-A	02-68293-TR	5.00				2.00								4.00	4.00	2.00	2.00	0.10			0.60
0079617351	E309-51044	5.00				2.00								4.00	4.00	2.00	2.00	0.10			0.60
0079618031	E309-51046	5.00				2.00								4.00	4.00	2.00	2.00	0.10			0.60
0079619351-V	14-111535-TR	0.62				0.26								0.49	0.50	0.75	0.75	0.02			0.68
0079619351-V	14-111535-TR	-0.62				-0.26								-0.49	-0.50	-0.75	-0.75	0.02			-0.68
0079619351-A	14-111535-TR	5.00				2.00								4.00	4.00	2.00	2.00	0.10			0.60
0079620351	09-96962-TR	5.00				2.00								4.00	4.00	2.00	2.00	0.10			0.60
0079620351	09-96962-TR	5.00				2.00								4.00	4.00	2.00	2.00	0.10			0.60
0079621351	11-104334-TR	5.00				2.00								4.00	4.00	2.00	2.00	0.10			0.60
0079622351	07-91357-TR	5.00				2.00								4.00	4.00	2.00	2.00	0.10			0.60
0079623351	04-78537-TR	5.00				2.00								4.00	4.00	2.00	2.00	0.10			0.60
0079624351	10-99584-TR	5.00				2.00								4.00	4.00	2.00	2.00	0.10			0.60
0079625351	11-103850-TR	5.00				2.00								4.00	4.00	2.00	2.00	0.10			0.60
0079626351-V	11-103851-TR	5.00				2.00								4.00	4.00	2.00	2.00	0.10			0.60
0079626351-V	11-103851-TR	-0.15				-0.06								-0.06	-0.06	-0.06	-0.06	0.01			-0.06
0079626351-A	11-103851-TR	5.00				2.00								4.00	4.00	2.00	2.00	0.10			0.60
0079626351-A	11-103851-TR	5.00				2.00								4.00	4.00	2.00	2.00	0.10			0.60
0079627351-V	11-103852-TR	0.15				0.06								0.06	0.06	0.06	0.06	0.01			0.06
0079627351-V	11-103852-TR	0.15				0.06								0.06	0.06	0.06	0.06	0.01			0.06

Receipt #	Docket #	DC	CVCA	DC	DCF	DPS	DTORREF	EFF	FA	IDF	IND	JCD	JCPT	JCTF	JSF	LEFT	ITF	MVF	PVS	SCOF	SJFC	SJFS	SO
0079671J51	DC14-031			25.00				10.00			6.00			4.00	4.00		2.00				0.60	3.40	
0079672J51	DC14-032			25.00				10.00			6.00			-4.00	-4.00		-2.00				-0.60	-3.40	
0079673J51	07-50726-TR			-5.00										4.00	4.00		2.00				0.60	3.40	
0079674J51	07-50726-TR			5.00										4.00	4.00		2.00				0.60	3.40	
0079675J51	07-50727-TR			5.00										4.00	4.00		2.00				0.60	3.40	
0079676J51	14-112465-TR			5.00						2.00				4.00	4.00		2.00				0.60	5.40	
0079677J51	14-112465-TR			5.00						2.00				4.00	4.00		2.00				0.60	5.40	
0079678J51	13-109270-TR			5.00						2.00				4.00	4.00		2.00				0.60	5.40	
0079679J51	14-111087-TR			5.00						2.00				4.00	4.00		2.00				0.60	5.40	
0079680J51	13-109272-TR			5.00						2.00				4.00	4.00		2.00				0.60	5.40	
0079681J51	14-112466-TR			5.00						2.00				4.00	4.00		2.00				0.60	5.40	
0079682J51	14-112467-TR			5.00						2.00		0.50	2.00	4.00	4.00		2.00				0.60	5.40	
0079683J51	03-70765-TR		15.00						5.00			0.50	2.00	4.00	4.00		2.00				0.60	5.40	
0079684J51	03-70766-TR		15.00						5.00					4.00	4.00		2.00				0.60	5.40	
0079685J51	10-101839-TR			5.00						2.00				4.00	4.00		2.00				0.60	5.40	
0079686J51	10-101839-TR			-5.00						-2.00				-4.00	-4.00		-2.00				-0.60	-5.40	
0079687J51	10-101839-TR			5.00						2.00				4.00	4.00		2.00				0.60	5.40	
0079688J51	12-110337-TR			5.00				10.00			6.00			4.00	4.00	25.00	2.00				0.60	5.40	
0079689J51	14-112472-TR			5.00						2.00				4.00	4.00		2.00				0.60	5.40	
0079690J51	04-78187-TR			5.00						2.00				4.00	4.00		2.00				0.60	5.40	
0079691J51	98-46749		15.00						5.00			0.25	1.00	4.00	4.00		2.00				0.60	5.40	
0079692J51	98-46750		15.00						5.00			0.25	1.00	4.00	4.00		2.00				0.60	5.40	
0079693J51	14-112400-TR			5.00						2.00				4.00	4.00		2.00				0.60	5.40	
0079694J51	14-112471-TR			5.00						2.00				4.00	4.00		2.00				0.60	5.40	
0079695J51	14-112517-TR			5.00						2.00				4.00	4.00		2.00				0.60	5.40	
0079696J51	DC#1635-1638			23.00						2.00				4.00	4.00		2.00			2.00	0.60	5.40	
0079697J51	09-97968-TR			5.00						2.00				4.00	4.00		2.00				0.60	5.40	
0079698J51	09-97968-TR			5.00						2.00				4.00	4.00		2.00				0.60	5.40	
0079699J51	12-106296-TR			0.58					0.25					0.47	0.47		0.35				0.08	0.65	
0079700J51	04-75173-TR			5.00					2.00					4.00	4.00		2.00				0.60	5.40	
0079701J51	99-51802-TR			5.00								0.25	1.00	4.00	4.00		2.00				0.60	5.40	
0079702J51	04-75278-TR			5.00					5.00					4.00	4.00		2.00				0.60	5.40	
0079703J51	04-79473-TR			-5.00										-4.00	-4.00		-2.00				0.60	3.40	
0079704J51	04-79473-TR			5.00										4.00	4.00		2.00				0.60	3.40	
0079705J51	06-68232-TR			5.00						2.00				4.00	4.00		2.00				0.60	3.40	
0079706J51	06-68232-TR			5.00						2.00				4.00	4.00		2.00				0.60	3.40	
0079707J51	06-87321-TR			5.00						2.00				4.00	4.00		2.00				0.60	3.40	
0079708J51	05-81698-TR			-5.00										-4.00	-4.00		-2.00				0.60	3.40	
0079709J51	05-81698-TR			5.00						2.00				4.00	4.00		2.00				0.60	3.40	
0079710J51	07-90667-TR			5.00						2.00				4.00	4.00		2.00				0.60	3.40	
Totals				0.00	195.00	49.00	75.00	360.48	40.00	40.00	40.00	4.25	22.00	296.40	256.41	25.00	168.58	4.12	7.00	381.81	38.47	324.16	35.00

[illegible]

Receipt #	Docket #	STF	TFC	TP	TPDC	TPDS	TPM	TPWF	TCOUST.1	TCOUST.5	Total
00796270J51-V	11-103852-TR	-30.00	-3.00								-125.25
00796270J51-A	11-103852-TR	30.00	3.00								125.25
00796284J51	14-112507-TR	30.00	3.00								150.10
00796294J51	13-110271-TR	21.17	2.11					1.00			142.00
0079630J51	BC-1632-B										135.00
0079631J51	14-112476-TR	30.00	3.00								135.00
0079632J51	14-112476-TR										135.00
0079633J51	14-112476-TR										135.00
0079640J51	14-112434-TR										244.00
0079641J51	14-112435-TR	30.00	3.00								202.00
0079642J51	00-59771-TR										105.25
0079643J51	00-59772-TR										125.25
0079644J51	14-112477-TR	30.00	3.00								205.10
0079645J51	13-109167-TR	30.00	3.00								170.00
0079646J51	07-91337-TR										179.00
0079647J51	07-91338-TR										288.00
0079648J51	07-91339-TR										288.00
0079649J51-V	DC-1633/34/3										29.00
0079650J51	BC-1636-B										-29.00
0079651J51	12-107396-TR										29.00
0079652J51-V	12-107396-TR										23.00
0079652J51-A	12-107396-TR										154.00
0079653J51	14-112410-TR	30.00	3.00								154.00
0079654J51	14-112410-TR	30.00	3.00								180.10
0079655J51	14-111657-TR	30.00	3.00								176.10
0079656J51	14-112427-TR	30.00	3.00								127.15
0079657J51	CC10-236										1.00
0079658J51	EJ14-52270										167.00
0079659J51-V	99-51803-TR										273.25
0079659J51-V	99-51803-TR										-273.25
0079660J51-V	07-90667-TR	30.00	3.00								50.00
0079660J51-V	07-90667-TR	-30.00	-3.00								-50.00
0079661J51-V	07-90667-TR										179.00
0079661J51-V	07-90667-TR										-179.00
0079662J51-V	99-51803-TR										273.25
0079662J51-V	99-51803-TR										-273.25
0079662J51-A	99-51803-TR										273.25
0079663J51-V	04-75278-TR										170.25
0079663J51-V	04-75278-TR										-170.25
0079664J51-V	04-79473-TR										179.00
0079664J51-V	04-79473-TR										-179.00
0079665J51-V	99-51802-TR										140.25
0079665J51-V	99-51802-TR										-140.25
0079666J51-V	06-87321-TR										196.00
0079666J51-V	06-87321-TR										-196.00
0079667J51-V	06-88232-TR										191.00
0079667J51-V	06-88232-TR										-191.00
0079668J51-V	06-88233-TR										288.00
0079668J51-V	06-88233-TR										-288.00
0079669J51-V	05-81698-TR										232.00
0079669J51-V	05-81698-TR										-232.00
0079670J51	DC14-030										41.00

Receipt #	Docket #	STF	TPC	TP	TPDC	TPDS	TPW	TPWF	FCOINST.1	FCOINST.5	Total
0079671J51	DC14-031										41.00
0079672J51	DC14-032										41.00
0079673J51-V	07-90726-TR	30.00	3.00						50.00		173.00
0079673J51-V	07-90726-TR	-30.00	-3.00						-50.00		173.00
0079674J51	07-90726-TR	30.00	3.00						50.00		173.00
0079675J51	07-90727-TR	30.00	3.00						50.00		146.00
0079676J51	14-112465-TR	30.00	3.00		1.00	1.00					205.10
0079677J51	14-112459-TR	30.00	3.00		1.00	1.00					102.10
0079678J51	13-109270-TR	30.00	3.00		1.00	1.00					153.10
0079679J51	13-109270-TR	30.00	3.00		1.00	1.00					132.10
0079680J51	13-109272-TR	30.00	3.00		1.00	1.00					144.00
0079681J51	13-109272-TR	30.00	3.00		1.00	1.00					151.10
0079682J51	14-112466-TR	30.00	3.00		1.00	1.00					205.10
0079683J51	03-70765-TR	30.00	3.00						50.00		157.00
0079684J51	03-70766-TR	30.00	3.00						50.00		190.00
0079685J51-V	10-101839-TR								173.00		173.00
0079685J51-V	10-101839-TR								-173.00		173.00
0079686J51-A	10-101839-TR								173.00		111.00
0079686J51	DC14-047										111.00
0079687J51	13-110337-TR	30.00	3.00								150.10
0079688J51	14-112471-TR	30.00	3.00		1.00	1.00					171.00
0079689J51	14-112472-TR	30.00	3.00		1.00	1.00					101.10
0079690J51	04-78187-TR	30.00	3.00						50.00		196.00
0079691J51	98-46749										101.25
0079692J51	98-46750										223.25
0079693J51	14-112400-TR	30.00	3.00		1.00	1.00					197.10
0079694J51	14-112471-TR	30.00	3.00		1.00	1.00					172.00
0079695J51	14-112517-TR	30.00	3.00		1.00	1.00					135.10
0079696J51	DC#1637-1638										25.00
0079697J51-V	05-97968-TR								50.00		140.80
0079697J51-V	05-97968-TR								-50.00		140.80
0079698J51-A	09-97968-TR								20.87		140.80
0079698J51	12-106296-TR	3.55	0.35	2.97							141.00
0079699J51	04-75173-TR	30.00	3.00								152.00
0079700J51	99-51802-TR	30.00	3.00	25.00					50.00		140.25
0079701J51	04-75278-TR	30.00	3.00	25.00					50.00		170.25
0079702J51-V	04-79473-TR	30.00	3.00	25.00					50.00		184.00
0079702J51-V	04-79473-TR	-30.00	-3.00	-25.00					-50.00		-184.00
0079702J51-A	04-79473-TR	30.00	3.00	25.00					50.00		179.00
0079703J51	06-88232-TR	30.00	3.00						50.00		191.00
0079704J51	06-88233-TR	30.00	3.00						50.00		288.00
0079705J51	06-88233-TR	30.00	3.00						50.00		191.00
0079706J51	05-81698-TR	30.00	3.00						50.00		182.00
0079706J51-V	05-81698-TR	-30.00	-3.00						-50.00		-182.00
0079706J51-A	05-81698-TR	30.00	3.00						50.00		232.00
0079707J51	07-90667-TR	30.00	3.00						50.00		179.00
Totals		1443.01	165.30	150.00	32.13	32.13	15.00	173.40	950.00	50.00	14380.70

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Clerk:

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521080051, Hidalgo County, Precinct 5 Place 1: December 2014

CASES ON DOCKET	TRAFFIC MISDEMEANORS			NON-TRAFFIC MISDEMEANORS		
	Non-Parking	Parking	County Ordinance	Penal Code	Other State Law	County Ordinance
CASES PENDING FIRST OF MONTH (Equals total cases pending end of previous month.)	4705	0	2253	11119	423	295
DOCKET ADJUSTMENTS	13	0	-1	0	0	0
1. CASES PENDING FIRST OF MONTH (Adjusted)	4718	0	2252	11119	423	295
a. Active Cases	2952	0	1371	6277	276	191
b. Inactive Cases	1766	0	881	4842	147	104
No Activity ☐						
2. NEW CASES FILED (Include all new cases filed, including those that may also have been disposed this month.)	3	0	0	7	0	3
3. CASES REACTIVATED	7	0	5	20	1	0
4. ALL OTHER CASES ADDED	0	0	0	0	0	0
5. TOTAL CASES ON DOCKET (Sum of Lines 1a, 2, 3 & 4.)	2962	0	1376	6304	277	194
DISPOSITIONS						
6. DISPOSITIONS PRIOR TO COURT APPEARANCE OR TRIAL						
a. Uncontested Dispositions (Disposed without appearance before a judge (CCP Art. 27.14).)	29	0	8	34	2	1
b. Dismissed by Prosecution	29	0	14	60	1	1
7. DISPOSITIONS AT TRIAL						
a. Convictions						
1) Guilty Plea or Nolo Contendere	7	0	2	8	0	0

2) By the Court	4	0	5	23	1	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	2	0	1	5	0	0
8. COMPLIANCE DISMISSALS						
a. After Driver Safety Course (CCP, Art. 45.0511)	0					
b. After Deferred Disposition (CCP, Art. 45.051)	5	0	0	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	0	2	0	0
10. TOTAL CASES DISPOSED (Sum of Lines 6, 7, 8 & 9.)	76	0	30	132	4	2
11. CASES PLACED ON INACTIVE STATUS	0	0	0	0	0	0
12. CASES PENDING END OF MONTH (Sum of Lines 12a & 12b.)	4645	0	2222	10994	419	296
a. Active Cases (Line 5 minus the sum of Lines 10 & 11.)	2886	0	1346	6172	273	192
b. Inactive Cases (Line 1b minus Line 3, plus Line 11.)	1759	0	876	4822	146	104
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

Notes:

3/2/2015

Monthly Report Entry

Prepared By:

Yvonne Ybarra

Submit

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Judge:

Clerk:

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CASES ON DOCKET	DEBT CLAIM	LANDLORD / TENANT	SMALL CLAIMS
CASES PENDING FIRST OF MONTH (Equals total cases pending end of previous month.)	108	68	143
DOCKET ADJUSTMENTS	0	0	0
1. CASES PENDING FIRST OF MONTH (Adjusted)	108	68	143
a. Active Cases	106	60	136
b. Inactive Cases	2	8	7
No Activity ☐			
2. NEW CASES FILED (Include all new cases filed, including those that may also have been disposed this month.)	3	1	0
3. CASES REACTIVATED	0	0	0
4. ALL OTHER CASES ADDED	0	0	0
5. TOTAL CASES ON DOCKET (Sum of Lines 1a, 2, 3 & 4.)	109	61	136
DISPOSITIONS			
6. DEFAULT JUDGMENTS	0	0	0
7. AGREED JUDGMENTS	0	0	0
8. TRIAL/HEARING BY JUDGE/HEARING OFFICER	0	0	0
9. TRIAL BY JURY	0	0	0
10. DISMISSED FOR WANT OF PROSECUTION	0	0	0
11. NON-SUITED OR DISMISSED BY PLAINTIFF	0	0	0
12. ALL OTHER DISPOSITIONS	0	0	0
13. TOTAL CASES DISPOSED (Sum of Lines 6 through 12.)	0	0	0

3/2/2015

Monthly Report Entry

14. CASES PLACED ON INACTIVE STATUS

0	0	0
---	---	---

15. CASES PENDING END OF MONTH

(Sum of Lines 15a & 15b.)

111	69	143
-----	----	-----

a. Active Cases

(Line 5 minus the sum of Lines 13 & 14.)

109	61	136
-----	----	-----

b. Inactive Cases

(Line 1b minus Line 3, plus Line 14.)

2	8	7
---	---	---

16. CASES APPEALED

a. After Trial

0	0	0
---	---	---

b. Without Trial

0	0	0
---	---	---

Notes:

Prepared By:

Yvonne Ybarra

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Justice of the Peace: Precinct 5 Place 1

Judge:

Clerk:

JP Main Menu > Monthly Report Search > Monthly Report**Criminal****Civil****Juvenile****Additional****621080051, Hidalgo County, Precinct 5 Place 1: December 2014**No Activity ☒**TOTAL CASES**

1. TRANSPORTATION CODE CASES FILED
2. NON-DRIVING ALCOHOLIC BEVERAGE CODE CASES FILED
3. DRIVING UNDER THE INFLUENCE OF ALCOHOL CASES FILED
4. DRUG PARAPHERNALIA CASES FILED (HSC, Ch. 481)
5. TOBACCO CASES FILED (HSC, Sec. 161.252)
6. FAILURE TO ATTEND SCHOOL CASES FILED (Ed. Code, Sec. 25.094)
7. EDUCATION CODE (Except Failure to Attend) CASES FILED
8. VIOLATION OF LOCAL DAYTIME CURFEW ORDINANCE CASES FILED (Local Govt. Code, Sec. 341.905)
9. ALL OTHER NON-TRAFFIC, FINE-ONLY CASES FILED
10. TRANSFER TO JUVENILE COURT
 - a. Mandatory Transfer (Fam. Code, Sec. 51.08(b)(1))
 - b. Discretionary Transfer (Fam. Code, Sec. 51.08(b)(2))
11. ACCUSED OF CONTEMPT AND REFERRED TO JUVENILE COURT (DELINQUENT CONDUCT)
(CCP, Art. 45.050(c)(1))
12. HELD IN CONTEMPT BY CRIMINAL COURT (FINED AND/OR DENIED DRIVING PRIVILEGES)
(CCP, Art. 45.050(c)(2))
13. JUVENILE STATEMENT MAGISTRATE WARNING
 - a. Warnings Administered
 - b. Statements Certified (Fam. Code, Sec. 51.095)
14. DETENTION HEARINGS HELD (Fam. Code, Sec. 54.01)
15. ORDERS FOR NON-SECURE CUSTODY ISSUED

3/2/2015

Monthly Report Entry

16. PARENT CONTRIBUTING TO NONATTENDANCE CASES FILED (Ed. Code, Sec. 25.093)

Notes:

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Judge:

Clerk:

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Report was Entered Successfully

No Activity ☐

	NUMBER GIVEN	NUMBER REQUESTS FOR COUNSEL
1. MAGISTRATE WARNINGS		
a. Class C Misdemeanors	0	
b. Class A and B Misdemeanors	0	0
c. Felonies	0	0
		TOTAL
2. ARREST WARRANTS ISSUED		
a. Class C Misdemeanors		0
b. Class A and B Misdemeanors		0
c. Felonies		0
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		0
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)		2
12. HANDGUN LICENSE DENIAL, REVOCATION OR SUSPENSION HEARINGS HELD (Govt. Code, Sec.		

411.180)

13. DISPOSITION OF STOLEN PROPERTY HEARINGS HELD (CCP, Ch. 47)

14. PEACE BOND HEARINGS HELD

15. INQUESTS CONDUCTED

16. CASES IN WHICH FINE AND COURT COSTS SATISFIED BY COMMUNITY SERVICE

a. Partial Satisfaction

b. Full Satisfaction

17. CASES IN WHICH FINE AND COURT COSTS SATISFIED BY JAIL CREDIT

18. CASES IN WHICH FINE AND COURT COSTS WAIVED FOR INDIGENCY

19. AMOUNT OF FINES AND COURT COSTS WAIVED FOR INDIGENCY
(Round to the nearest dollar)20. FINES, COURT COSTS AND OTHER AMOUNTS COLLECTED
(Round to the nearest dollar)

a. Kept by County

b. Remitted to State

c. Total

0

0

0

0

0

1

7

0

0

8092

6249

14381

Notes:**Prepared By:**

Yvonne Ybarra

Submit

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

January 20, 2015

Mr. Valde Guerra, Commissioners Court Executive Officer
Executive Office
2818 S. Business Highway 281
Edinburg, Texas 78539

Re: Review of Justice of the Peace, Pct. 5 Pl. 1 *Monthly Fines and Fees Report* & Supporting Documentation
For the month of December 2014

Dear Mr. Guerra:

We conducted a limited scope review of the Justice of the Peace, Pct. 5 Pl. 1 *Monthly Fines and Fees Report* (*Monthly Report*) and supporting documentation for the month of December 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 the Justice of the Peace, Pct. 5 Pl. 1 office on the *Monthly Report* for the month of December 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 5 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 adjustments were made, if any.
- Verified that procedures for voided receipts were properly followed.

HIDALGO COUNTY DISTRICT JUDGES

LUIS M SINGLETERRY
JUDGE, 92ND D C

RODOLFO DELGADO
JUDGE, 93RD D C

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

ROSE GUERRA REYNA
JUDGE, 206TH D C

JUAN R. PARTIDA
JUDGE, 275TH D C

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

NOE GONZALEZ
JUDGE, 370TH D C
OVERSEER

LETICIA LOPEZ
JUDGE, 389TH D C

AIDA SALINAS FLORES
JUDGE, 398TH D C

ISRAEL RAMON, JR.
JUDGE, 430TH D C

JESSE CONTRERAS
JUDGE, 449TH D C

- Verified that 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 Report, 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 the *Ableterm's* Receipt Journal Report, and the Sheriff's "D" Report. In addition, verified that receipts followed sequential order.
- 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, mail logs, and the *Monthly Report* 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 December 2014 were \$14,380.70. 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 6 receipts contained errors in the allocation of fees, fines, and court costs. The Justice of the Peace staff was made aware of the necessary revisions and all necessary revisions were made (see Exhibit A). According to the Justice of the Peace staff, only 2 of 4 cashiers are able to recognize when fees are not properly assessed. In such cases, cashiers make the applicable corrections prior to issuing receipts.

There are numerous statutes that require Justice 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 ensure that fines, fees, and court costs are properly allocated and reported. At a minimum, the following procedures should be implemented:

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

Observation No. 2:

We noted during our review that 3 of 9 online credit card transactions received during the month of December 2014 were not promptly receipted. The transactions were receipted 9 to 12 days after receipt. Consequently, the applicable case dispositions were not recorded in *AbleTerm* in a timely manner. According to the Court Coordinator, staff attempts to receipt online credit card transactions on a daily basis; however, occasionally, online credit card transactions are accidentally not receipted on a daily basis.

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.

HIDALGO COUNTY DISTRICT JUDGES

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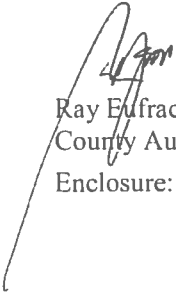
Failure to ensure that credit card transactions are promptly receipted and case dispositions entered into *AbleTerm* in a timely manner may result in the loss or misuse of County funds and the arrest of the defendant, in error, respectively.

Recommendation:

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

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*

HIDALGO COUNTY DISTRICT JUDGES

LUIS M. SINGLETERRY
JUDGE 92ND D C

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JUSTICE OF THE PEACE ESPERIDION JACKSON
SCHEDULE OF ADJUSTMENTS
FOR THE WEEK ENDING DECEMBER 5, 2014

Page 1 of 1

Receipt #	Dcket #	Da	fense	Description Of	fDate	CCC	CHSJP	CO	CVCA	FA	DPS	IDF	JCD	JCTF	JSF	LTF	SCOF	SJFS	STF	TFC	Total
<u>Based on date of first payment, judgement date is incorrect. In addition, IP should be assessed.</u>																					
79616J51	02-68293-TR		SPEEDING (EXCEED PRI		11/7/2002				58							2					60
<u>Based on offense type, CRF should NOT be assessed.</u>																					
79611J51	02-67086-TR		NO SAFETY BELT		6/14/2002	17	3	0.5	25	25	15	5	5	0.5	2	4	2	20	0.6	3	107
<u>MVF should be assessed.</u>																					
79590J51	10-99332-TR		NO DRIVER'S LICENSE		2/15/2010	40	3	1	66		5	2		4	4	2	20	0.6	5.4		153
<u>Truancy Prevention and Diversion Fee should be split between TPDS (\$1) and TPDC (\$1).</u>																					
79597J51	14-110868-TR		SPEEDING (EXCEED PRI		1/28/2014	40	3	1	42		5	2		4	4	2	0.1	0.6	5.4	30	2

Note: Please ensure that the scofflaw fee is assessed properly pursuant to Transportation Code Sec. 502.010 (f).

**JUSTICE OF THE PEACE ESPIRIDION JACKSON
SCHEDULE OF ADJUSTMENTS
FOR THE WEEK ENDING DECEMBER 19, 2014**

Receipt #	Docket #	Offense Description	Off. Date	CCC	CHS	CHSJP	CO	DCF	DPS	EFF	IDF	IND	JCTF	JSF	LTF	SCOF	SJFC	SJFS	Total
Please enter an event stating who collected the citation service fee.																			
279670J51	DC14-030	Debt Claim	12/17/2014					25		10		6							41
279671J51	DC14-031	Debt Claim	12/17/2014					25		10		6							41
279672J51	DC14-032	Debt Claim	12/17/2014					25		10		6							41

MVF should be assessed.

279652J51	12-107396-TR	NO DRIVER'S LICENSE	8/29/2012	40	3	1	67		5		2		4	4	2	20	0.6	5.4	154
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Note: Please ensure that the scofflaw fee is assessed properly pursuant to Transportation Code Sec. 502.010 (f).

JUSTICE OF THE PEACE ESPIRIDION JACKSON
 SCHEDULE OF ADJUSTMENTS
 FOR THE WEEK ENDING DECEMBER 26, 2014

Receipt #	Docket #	Date	Description Of	fDate	CCC	CHS	CHSJP	CO	DPS	IDF	JCTF	JSF	LTF	SCOF	SJFC	SJFS	Total
79685J51	10-101839-TR		NO DRIVER'S LICENSE	11/24/2010	40	3	1	86	5	2	4	4	2	20	0.6	5.4	173

MVF should be assessed.

Note: Please ensure that the scofflaw fee is assessed properly pursuant to Transportation Code Sec. 502.010 (f).

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

Judge: **ESPIRIDION "SPEEDY" JACKSON**
Precinct No. 5 Place No. 1

City: **ELSA, TX** 12-30-14
Hidalgo County, Texas

Part I: RECAP OF AMOUNT PAYABLE TO THE COUNTY TREASURER

TOTAL CASH COLLECTED	(Receipt #s) <u>X 79589J51</u> THRU <u>79707851</u>	<u>14,380.70</u>
	(Control #s) <u>2740988</u> THRU <u>2740988</u>	<u>14,335.70</u> ✓
Sheriff's "D" Report	(Receipt #s) _____ THRU _____	<u>X10-h</u>
LESS: COST ON DEPOSIT		<u>\$ 1848.75</u> X7 ✓
ADD: COST ON DEPOSIT LIQUIDATED		<u>1,848.75</u> X7 ✓
AMOUNT OWED TO COUNTY (Should Match Amt in Part III)		<u>14,380.70</u>
		<u>\$ 14,335.70</u> X3 ✓
Less: Total amount of remittances to County Treasurer (From Part II)		<u>14,380.70</u> X4 ✓
Total funds due to County Treasurer (Overtransfer Made to Co Treas.)		<u>\$ 41,245.50</u>
		<u>0.00</u> 3,090.20 X4 ✓
		<u>41</u>

Part II: REMITTANCES MADE TO THE COUNTY TREASURER

DESCRIPTION	AMOUNT	COMMENT
Total Collections for the Month (See Schedule of Receipts & Deposits)	<u>\$ 11,045.50</u>	<u>14,380.70</u> X6 ✓
Add: Previous Month's Bond Overtransfer	<u>0.00</u>	
Add: HCSO Monthly "D" Collections Report	<u>0.00</u>	<u>\$200.00</u> X9
Total Remittances Made to County Treasurer	<u>\$ 41,245.50</u>	<u>14,380.70</u> X1 ✓

PREPARED BY: M. M. M. M. M. ✓

DATE: 12/30/2014 ✓

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

AUDITED BY: THE HIDALGO
COUNTY AUDITOR'S OFFICE
DATE: APR 01-04-15

(Signature) ✓ 12-31-14
JUSTICE OF THE PEACE DATE

X7.

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

Judge: **ESPIRIDION "SPEEDY" JACKSON**
Precinct No. **5** Place No. **1**

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

RECEIVED

12-30-14

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:					5,313.24
County Fines (Local Fine)		LGC 113.004, PC 12.23		1200-351-10-069-000-0-000	5,268.21
Texas Parks & Wildlife 85% Fine (State Fine)		TPWC 12.107		1100-207-20-000-012-0-000	173.40
No Safety Belt 50% Fine (State Fine)		TRC 545.412, 545.413 (i)		1100-207-20-000-028-0-000	77.74
Gross Weight 50% Fine (State Fine)		TRC Sec 621.506 (g)		1100-207-20-000-013-0-000	-
School District 50% Fines		Educ. Code § 25.093 (d) 1 (A)		1100-207-30-000-012-0-000	-
LOCAL COURT COSTS AND FEES:					
Courthouse Security Adm Fee (\$3)		C.C.P. Art. 102.017 (b)		1241-341-10-060-001-0-000	249.28
Courthouse Security Fund JP (\$1)		C.C.P. Art. 102.017		1245-341-10-069-000-0-000	64.11
Justice Court Technology Fund (\$4)		C.C.P. Art. 102.0173		1242-341-10-060-000-0-000	296.40
Time Payment - @40% OF \$25.00 (\$10.00)		LGC 133.103 (d)		1100-341-10-060-001-0-000	60.00
Time Payment - @ 10% of \$25.00 (\$2.50)		LGC 133.103 (d)		1100-341-10-060-002-0-000	15.00
Administrative Local Transaction Fee (\$2)		C.C.P. Art. 102.072		1100-341-10-060-003-0-000	168.58
Motor Vehicle Adm Fee (\$10-\$20) Domestic Fee for Exp. DM., Exp. Insp. Cert. Exp. Mv. Reg.		TRC Sec 548.605, 521.026, 502.407		1100-341-10-060-004-0-000	-
Special Fees				1100-341-10-069-000-0-000	-
Deferred Disposition		C.C.P. Art. 45.051			-
Administrative Fee - "Drivers Safety Course" (\$10)		C.C.P. Art. 45.051(f)			-
Support of Judiciary Fund (\$60)		LGC 133.105		1100-341-10-060-009-0-000	38.47
Traffic Fee (\$3)		TRC 542.403		1100-341-10-069-000-0-000	165.30
Child Safety (\$20-\$25)		C.C.P. Art. 102.014		1100-341-10-060-011-0-000	-
Failure to Appear (\$4)		TC 706.006/TC 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	381.81
Truancy Prevention and Diversion Fund (\$1)		C.C.P. Art. 102.015		1100-341-10-060-013-0-000	32.13
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	-
Breath Alcohol Testing Fund (\$30)		C.C.P. Art. 102.016		1100-207-20-000-006-0-000	-
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)		TRC 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	75.00
Juvenile Crime and Delinquency Fund (\$25, \$50)		C.C.P. Art. 102.075(m)		1100-207-20-000-007-0-000	4.25
Comprehensive Rehabilitation Fund (\$5)		C.C.P. Art. 102.082		1100-207-20-000-008-0-000	-
Fugitive Apprehension Fund (\$5)		C.C.P. Art. 102.019 (a) 2		1100-207-20-000-009-0-000	65.00
Consolidated Court Costs Fund (\$40)		CCP 102.075 (a) 3/LGC 133.102		1100-207-20-000-015-0-000	3,025.00
Compensation Victims Of Crime Fund (\$3, \$5, \$15, \$35)		C.C.P. Art. 56.55 (2) & (3)		1100-207-20-000-017-0-000	195.00
Judicial & Court Personnel Training Fund (\$1, \$2)		Govt. Code Sec. 56.001 (b)		1100-207-20-000-027-0-000	22.00
Correctional Management Institute of Texas Fund (\$50)		CCP Art. 102.075		1100-207-20-000-029-0-000	2.00
Indigent legal Services Fee-JP (\$6)	4	Govt. Code Sec. 101.141(2) (B)		1100-207-20-000-004-0-000	24.00
State Traffic Fee- Subtitle C (\$30)		TRC Sec 542.4031		1100-207-20-000-035-0-000	1,443.01
Jury Service Fee (\$4)		C.C.P. Art. 102.0045		1100-207-20-000-053-0-000	256.41
Support of Judiciary Fund (\$5.40)		LGC 133.105		1100-207-20-000-054-0-000	324.16
Birth Certificate Fee (\$1.80)	2	HSC 191.022(f)		1100-207-20-000-039-0-000	3.60
Defensive Driving Record Fee (\$12)		C.C.P. Art. 45.0511 (e-1)		1100-207-20-000-057-0-000	-
Indigent Defense Representation Fund (\$2)		LGC 133.107/GC 102.023		1100-207-20-000-059-0-000	106.21
Moving Violation Fee (\$0.10)		C.C.P. Art. 102.022/GC		1100-207-20-000-061-0-000	4.12
Safety Seat Violation Fee (\$0.15) (on or before September 28, 2011)		TRC 545.412 (b-1)		1100-207-20-000-062-0-000	-
Failure to Appear (\$20)		TRC 706.006/TC 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	40.00
Truancy Prevention and Diversion Fund (\$1)		C.C.P. Art. 102.015		1100-207-20-000-073-0-000	32.13
Texas Home Visiting Program Contribution (\$5)		HSC 191.00481, GC 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	360.48
T.A.B.C. (\$3, \$5, \$35, \$50)				1100-207-20-000-020-0-000	-
P.K.W.L. (\$3, \$5, \$35, \$50)				1100-207-20-000-021-0-000	15.00
ARREST/WARRANT/SERVICE FEES: COUNTY					
Sheriff Fees:		LGC 118.131			
Constable Fees:				1100-342-10-060-001-0-000	35.00
Precinct #1				1100-342-10-291-000-0-000	1,025.00
Precinct #2				1100-342-10-292-000-0-000	-
Precinct #3				1100-342-10-293-000-0-000	-
Precinct #4				1100-342-10-294-000-0-000	-
Precinct #5				1100-342-10-295-000-0-000	50.00
District Attorney Fees				1100-341-10-060-007-0-000	-
Tax Assessor Fraud Investigators				1100-342-10-060-002-0-000	-
School District Arrest Fee				1100-342-10-060-003-0-000	-
Fire Marshal Fee				1100-342-20-060-001-0-000	-
Due to Others					
Warrant Fees/Out of County Service Fees DTO- Law Enforcement Agencies		C.C.P. Art. 102.011 (a) 2 (A)		1100-207-30-000-003-0-000	-
Refund - Overpayments				1100-202-00-000-015-0-000	40.09
Due to Others				1100-202-00-000-015-0-000	-
Restitution				1100-202-00-000-015-0-000	-
Failure to Appear- OmniBase (\$6)		TC 706.006/TC 706.007(d)(2)		1100-202-00-000-019-0-000	-
Justice Fees (Local Fees)				1100-341-10-060-001-0-000	101.00
Small Claims Court Filing Fee (\$25)		LGC 118.121/118.122			-
Debt Claim Fee (Justice Court Filing Fee) (\$25)		LGC 118.121/118.122	75.00		-
Landlord & Tenant Eviction Filing Fee (Forcible Entry & Detainer Court) (\$25)		LGC 118.121/118.122	25.00		-
Transcript Fees (\$10)		LGC 118.121/118.123 (b)	-		-
Abstract Fees (\$5)		LGC 118.121/118.123 (c)	-		-
Writ Filing Fee (\$5)		LGC 118.121/118.123 (d)	-		-
Issuing other Document (\$1 1st pg, 25 for each add'l pg)		LGC 118.121/118.123 (e)	1.00		-
Certified Copies of Court Papers (\$2 1st pg, 25 for each add'l pg)		LGC 118.121	-		-
Probable Cause Tow Hearing Fee (\$20)		LGC 101.141 (a4)	-		-
Birth Certificates (\$22 each \$9.20 local)		HSC 191.0045 (3)(d)		1100-341-10-060-001-0-000	40.40
Death Certificates (\$20 each, each add'l \$3)		HSC 191.0045 (3)(d)		1100-341-10-060-001-0-000	49.00
Preservation of Vital Statistics Fee (\$1 each)		HSC Sec 191.0045(b)		1100-341-10-060-008-0-000	7.00
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:

\$ 14,355.70

**AUDITED BY: THE HIDALGO
COUNTY AUDITOR'S OFFICE
DATE: APR 01-03-15**

14,380.70 x1; x2

X3

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

	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	12/1/2014				\$ -				211	0
2	12/2/2014					\$ -			211	0
3	12/3/2014					\$ -			211	0
4	12/4/2014					\$ -			211	0
5	12/5/2014					\$ -			211	0
6	12/6/2014					\$ -			211	0
7	12/7/2014	310512	310525	14	\$ 28.00	\$ 28.00	12/11/2014	1820924	211	O2422
8	12/8/2014								211	
9	12/9/2014								211	
10	12/10/2014					\$ -			211	0
11	12/11/2014					\$ -			211	0
12	12/12/2014					\$ -			211	0
13	12/13/2014					\$ -			211	0
14	12/14/2014	310526	310551	26	\$ 52.00	\$ 52.00	12/15/2014	1831604	211	O2423
15	12/15/2014								211	
16	12/16/2014								211	
17	12/17/2014					\$ -			211	0
18	12/18/2014					\$ -			211	0
19	12/19/2014					\$ -			211	0
20	12/20/2014					\$ -			211	0
21	12/21/2014	310552	310556	5	\$ 10.00	\$ 10.00	12/23/2014	1831614	211	O2424
22	12/22/2014					\$ -			211	0
23	12/23/2014								211	
24	12/24/2014					\$ -			211	0
25	12/25/2014					\$ -			211	0
26	12/26/2014					\$ -			211	0
27	12/27/2014					\$ -			211	0
28	12/28/2014	310557	310563	7	\$ 14.00	\$ 14.00	1/14/2015	1831634	211	O2425
29	12/29/2014					\$ -			211	0
30	12/30/2014								211	
31					\$ -				211	0
					\$ 104.00	\$ 104.00				

TOTAL RECEIPTS AND FUNDS COLLECTED:

52

52 x \$2.00

\$ 104.00

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

\$ 104.00

\$ 104.00

\$

PREPARED BY: Phelme L. Cantu

DATE: 1/29/15

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

HIDALGO COUNTY AUDITOR'S OFFICE

APPROVED BY: [Signature]

DATE: 1/30/15

01-29-15

DATE

A.C. CUELLAR, JR.

COMMISSIONER PRCT NO. 1

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

COUNTY 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

February 17, 2015

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 December 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 December 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 December 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 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 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 (Close-Out Report)* to determine whether fees collected were properly accounted & deposited with the County Treasurer on a daily basis.

HIDALGO COUNTY DISTRICT JUDGES

LUIS M. SINGLETERRY
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, 376TH D.C.
OVERSEER

LETICIA LOPEZ
JUDGE, 389TH D.C.

ADA SALINAS FLORES
JUDGE, 398TH D.C.

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

JESSE CONTRERAS
JUDGE, 449TH D.C.

- 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 December 2014 were \$104.00. Based on the results of our review, we have concluded that fees collected were generally properly accounted and reported; however, the system of internal controls for the collection and safeguarding of cash requires improvement as noted in the following observations.

Observation No. 1:

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

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

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

Recommendation:

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

Observation No. 2:

We noted that the collections for December 28th totaling \$14.00 were not deposited at the bank until January 14, 2015 (17 days late). According to the staff, there was a change in staffing that caused the deposits to not be made timely.

Pursuant to the “Cash Handling Guidelines and Procedures” prescribed by the County Auditor’s Office, cash receipts must be deposited intact on a daily basis.

Failure to ensure that collections are deposited at the bank on a daily basis may result in the loss or misuse of County funds.

Recommendation:

Management should ensure that collections are deposited at the bank on a daily basis.

Observation No. 3:

We noted during our review that 3 of 4 Daily Close-Out Reports prepared during the month of December 2014 were not submitted to the County Treasurer’s Office on a daily basis. The Close-Out Reports were submitted from 31 to 45 days after the bank deposit was made. According to the staff, there was a change in staffing that caused the Daily Close-Out Reports to not be submitted on a daily basis.

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.

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.

HIDALGO COUNTY DISTRICT JUDGES

LUIS M. SINGLETERRY
JUDGE, 92nd D.C.

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JUDGE, 139th D.C.

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OVERSEER

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JUDGE, 398th D.C.

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

JESSE CONTRERAS
JUDGE, 449th D.C.

Please provide a written management response to the observations noted above by February 27, 2015.

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

LUIS M. SINGLETERRY
JUDGE, 92ND D.C.

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JUDGE, 430TH D.C.

JESSE CONTRERAS
JUDGE, 449TH D.C.

HIDALGO COUNTY, TEXAS
ANZALDUAS PARK, PRECINCT 3
MONTHLY REPORT FOR THE MONTH ENDING
December 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 12/1/2014								231
2 12/2/2014								231
3 12/3/2014								231
4 12/4/2014								231
5 12/5/2014								231
6 12/6/2014	371077	371091	15	\$ 60.00	\$ 60.00	12/6/2014	181838	231 00849
7 12/7/2014	371092	371102	11	\$ 44.00	\$ 44.00	12/7/2014	181839	231 00850
8 12/8/2014								231
9 12/9/2014								231
10 12/10/2014								231
11 12/11/2014								231
12 12/12/2014								231
13 12/13/2014	371103	371132	30	\$ 120.00	\$ 120.00	12/13/2014	182248	231 00851
14 12/14/2014	371133	371152	20	\$ 80.00	\$ 80.00	12/14/2014	182249	231 00852
15 12/15/2014								231
16 12/16/2014								231
17 12/17/2014								231
18 12/18/2014								231
19 12/19/2014								231
20 12/20/2014	371153	371158	6	\$ 24.00	\$ 24.00	12/20/2014	182250	231 00853
21 12/21/2014	371159	371172	14	\$ 56.00	\$ 56.00	12/21/2014	182251	231 00854
22 12/22/2014								231
23 12/23/2014								231
24 12/24/2014								231
25 12/25/2014								231
26 12/26/2014								231
27 12/27/2014	371173	371248	76	\$ 304.00	\$ 304.00	12/27/2014	182362	231 00855
28 12/28/2014	371249	371253	5	\$ 20.00	\$ 20.00	12/28/2014	182363	231 00856
29 12/29/2014								231
30 12/30/2014								231
31 12/31/2014								231
					\$708.00			

177 x \$4.00

\$708.00

LESS: TOTAL AMOUNTS REMITTED TO GENERAL FUND-----
TOTAL FUNDS DUE TO THE COUNTY TREASURER-----

\$708.00
\$708.00

X10, X10a

PREPARED BY: Gerardo Flores

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

[Signature]

1/5/2015
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: 11/2/15 *[Signature]*

X1

COUNTY of HIDALGO

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



February 17, 2015

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 December 2014

Dear Commissioner Flores:

We conducted a review of the Anzalduas Park *Monthly Fees Report* and all supporting documentation for the month of December 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 December 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

LUIS M. SINGLETERRY
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

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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 December 2014 were \$708.00. 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 presentation of a County or law enforcement identification card. Although Commissioners Court may waive the collection of the park entrance fee under certain circumstances, evidence of a Commissioners Court waiver policy was not provided. According to the Anzalduas Park staff, a waiver policy will be presented to Commissioners Court.

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

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

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

Recommendation:

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

Observation No. 2:

We noted during our review that the December 7, 2014 *Cashier's Daily Close-Out Report/Daily Remittance Form* (Close-Out Report) was not properly completed as follows:

1. When counting the cash on hand, the Cashier did not record the appropriate number of bills on Section A of Part II. It appears that the cashier utilized the Close-out Report template from the previous day's collections and did not update the count (see Exhibits A and B). The total of the actual bills on hand, totaling \$94.00, was recorded on Section D of Part II (see Exhibit A), which agreed to the receipts issued for the day and the change fund but not to the amount recorded on Section A, totaling \$110.00 (see Exhibit A)
2. It appears that a witness was not present when the count was conducted by the Cashier since the Close-Out Report lacked a witness's signature.

The Park's staff was made aware of the errors and the applicable corrections were made (see Exhibit C).

HIDALGO COUNTY DISTRICT JUDGES

LUIS M. SINGLETERRY
JUDGE, 92ND D.C.

RODOLFO DELGADO
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aida salinas flores
JUDGE, 398TH D.C.

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JUDGE, 449TH D.C.

The County Auditor's Office requires that the following procedures be performed when preparing the Close-Out Report:

- a. The cashier must count the money and record the appropriate amounts on *Part II Cash on Hand by Actual Count*.
- b. The witness must total the actual receipts issued for the day and record the total and beginning and ending receipt numbers and control numbers, if applicable, on *Part I Recap of Receipts*.
- c. The witness must confirm that the amount recorded by the cashier on *Part II Cash on Hand by Actual Count* agrees to the receipts issued and the change fund, if any. Any variances must be noted on the *Comments Section* with a detailed explanation.
- d. Both the cashier and the witness must verify that the Close-Out Report is completed in its entirety. Both the cashier and witness must sign under *Part III Acknowledgment and Approval* to document their responsibility for this verification.

Failure to ensure that the Close-Out Report is properly completed may result in the loss of County funds.

Recommendation:

Management should ensure that the Close-Out Report is properly completed. At a minimum, the procedures listed above should be implemented.

Please provide a written management response to the observations noted above by February 27, 2015.

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 Edfracio, CPA
County Auditor

cc: Valde Guerra, Commissioners Court Executive Officer
Exhibit A through C

HIDALGO COUNTY DISTRICT JUDGES

LUIS M. SINGLETERRY
JUDGE, 92ND D.C.

RODOLFO DELGADO
JUDGE, 93RD D.C.

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JUDGE, 430TH D.C.

JESSE CONTRERAS
JUDGE, 449TH D.C.

Constable Celestino Avila Jr. Monthly Report

For the Month Ending

December 2014

Date	Plaintiff	Defendant	Receipt #	Cause #	Type of Service	In/Out County	Court	Treasurer #	Amount Due
Wednesday, December 17, 2014	The State of Texas	Maria Luisa Hernandez	011152-1	T13-3020112	Warrant Fee	In County	Justice Clerk	182331	\$50.00
Wednesday, December 17, 2014	The State of Texas	Maria Luisa Hernandez	011153-1	T13-302112	Warrant Fee	In County	Justice Clerk	182331	\$50.00
Monday, December 22, 2014	The State of Texas	Fernando Orlando Hinojosa	011154-1	T13-3978112	Warrant Fee	In County	Justice Clerk	182422	\$50.00
Monday, December 01, 2014	Alma Reyes	Jessica Viera	CI-2014-31	LC14-184JM	FED	In County	Justice Clerk	182321	\$70.00
Tuesday, December 02, 2014	Juan A. Ramos	Carlos Garces	CI-2014-32/011	LC14-186JM	FED	In County	Justice Clerk	182322	\$70.00
Tuesday, December 02, 2014	Juan A. Ramos	Gloria Ontiveros	CI-2014-33/011	LC14-186JM	FED	In County	Justice Clerk	182322	\$70.00
Thursday, December 04, 2014	David Johnson	Sergio Garza DBA Mid Valley Fence Co	CI-2014-34	I/2 C0011904	Writ of Execution Out of County	Out of County	Justice Clerk	182323	\$200.00
Friday, December 05, 2014	Guadalupe Almanza	Hortencia Cantu (Req Order for Sub 12/8/14) (Rtn Unserved)	CI-2014-35	LC14-187JM	FED	In County	Justice Clerk	182324	\$70.00
Friday, December 05, 2014	Celeste Hernandez	Catarino Lopez	CI-2014-36	LC14-188JM	FED	In County	Justice Clerk	182324	\$70.00
Friday, December 05, 2014	Celeste Hernandez	Obdulio Lopez	CI-2014-37/011	LC14-188JM	FED	In County	Justice Clerk	182324	\$70.00

Tuesday, January 06, 2015

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:

Constable, Precinct 1

Prepared by:

Administrative Assistant 11



Date	Plaintiff	Defendant	Receipt #	Cause #	Type of Service	In/Out County	Court	Treasurer #	Amount Due
Friday, December 05, 2014	Eva L. Hernandez	Juana Mata	CI-2014-38	SCI4-230JM	Small Claims	In County	Justice Clerk	182324	\$70.00
Monday, December 08, 2014	Mary Lou Doque	Petra Sanchez Salazar	CI-2014-39	LC14-189JM	FED	In County	Justice Clerk	182325	\$70.00
Tuesday, December 09, 2014	Housing Authority of the County of Hidalgo, Texas	Vivienna Gonzalez and all occupants	CI-2014-40	LC14-191JM	FED	In County	Justice Clerk	182326	\$70.00
Tuesday, December 09, 2014	Housing Authority of the County of Hidalgo, Texas	Luis Nieto and all occupants	CI-2014-41	LC14-192JM	FED	In County	Justice Clerk	182326	\$70.00
Thursday, December 11, 2014	Guadalupe Almanza	Rafael Cantu and all occupants	CI-2014-42	LC14-187JM	FED	In County	Justice Clerk	182327	\$70.00
Friday, December 12, 2014	Martha Delicia McDonald Reyes	Raphael Gracia Uribe	CI-2014-43	LC14-194JM	FED	In County	Justice Clerk	182328	\$70.00
Friday, December 12, 2014	Martha Delicia McDonald Reyes	Raphael Gracia Uribe	CI-2014-44	LC14-194JM	FED	In County	Justice Clerk	182328	\$70.00
Friday, December 12, 2014	Max Fine Furniture	Laura Garcia	CI-2014-45	SCI4-239JM	Small Claims	In County	Justice Clerk	182328	\$70.00
Monday, December 15, 2014	Adan Ortiz	Maximilio Mejia	CI-2014-46	SCI4-240JM	Small Claims	In County	Justice Clerk	182329	\$70.00
Monday, December 15, 2014	Higinio Cortez	Alfredo Lopez	CI-2014-47	SCI4-241JM	Small Claims	In County	Justice Clerk	182329	\$70.00
Monday, December 15, 2014	The State of Texas	Edy Cazarez AKA Edy Gallardo Cazares	CI-2014-48	DC-14-11757	NOTICE OF SEIZURE	Out of County	District Clerk	182329	\$70.00

Tuesday, January 06, 2015



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

Approved by:

Constable, Precinct

Prepared by:

Administrative Assistant 11



11a

Date	Plaintiff	Defendant	Receipt #	Cause #	Type of Service	In/Out County	Court	Treasurer #	Amount Due
Monday, December 15, 2014	Chrysler Capital LLC	Marco Trevino	CI-2014-49	C-0873-14-1	Writ of Execution	In County	Justice Clerk	182329	\$200.00
Monday, December 15, 2014	Chrysler Capital LLC	Isela Trevino	CI-2014-50	C-0873-14-1	Writ of Execution	In County	Justice Clerk	182329	\$200.00
Tuesday, December 16, 2014	Max Fine Furniture	Annabel Roman	CI-2014-51	SC14-242JM	Small Claims	In County	Justice Clerk	182330	\$70.00
Tuesday, December 16, 2014	Max Fine Furniture	Annabel Roman	CI-2014-52	SC14-243JM	Small Claims	In County	Justice Clerk	182330	\$70.00
Tuesday, December 16, 2014	Maria T. Olivio	Glinda Robles (order for sub req 12/22/14)	CI-2014-53	LC14-196JM	FED	In County	Justice Clerk	182330	\$70.00
Wednesday, December 17, 2014	Jose Perez	Roel Perez	CI-2014-54	LC14-197JM	FED	In County	Justice Clerk	182331	\$70.00
Tuesday, December 23, 2014	Patricia G. Maldonado	Ramon E. Esquivel	CI-2014-55	SC14-250JM	Small Claims	In County	Justice Clerk	182423	\$70.00
Tuesday, December 23, 2014	Mesa Vista Apartments Homes	Maria A. Jimenez (order for sub)	CI-2014-56	LC14-199JM	FED	In County	Justice Clerk	182423	\$70.00
Tuesday, December 23, 2014	Elsa Gonzalez	Juan Manzano	CI-2014-57	13-FA-882	Show Cause	Out of County	Justice Clerk	182423	\$70.00

Grand Total

\$2,430.00

ALCALFO COUNTY AUDITOR'S OFFICE

APPROVED BY: *[Signature]*

DATE: 11/6/15

Tuesday, January 06, 2015

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]*

Administrative Assistant 11



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

February 17, 2015

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 December 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 December 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 December 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

LUIS M. SINGLETERRY
JUDGE, 92ND D.C.

RODOLFO DELGADO
JUDGE, 93RD D.C.

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

ROSE GUERRA REYNA
JUDGE, 206TH D.C.

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

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

NOE GONZALEZ
JUDGE, 370TH D.C.
OVERSEER

LETICIA LOPEZ
JUDGE, 389TH D.C.

AIDA SALINAS FLORES
JUDGE, 398TH D.C.

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

JESSE CONTRERAS
JUDGE, 449TH D.C.

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

Conclusion:

Total collections for the month of December 2014 were \$2,430.00. Based on the results of our review, we have concluded that generally fees collected were properly accounted and reported.

If you should have any questions, 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

LUIS M. SINGLETERRY
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.

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

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JUDGE, 378TH D.C.

LETICIA LOPEZ
JUDGE, 389TH D.C.

AIDA SALINAS FLORES
JUDGE, 398TH D.C.

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

JESSE CONTRERAS
JUDGE, 449TH D.C.

CONSTABLE MARTIN CANO MONTHLY REPORT

For the Month Ending December 31, 2014

DATE	PLAINTIFF'S NAME	5 DEFENDANT'S NAME	RECEIPT NUMBER	CAUSE NUMBER	TYPE OF SERVICE		Justice Clerk	County Clerk	District Clerk	Other	Const Sale	TREASURER RECEIPT	AMOUNTS DUE TO COUNTY
					OUT OF COUNTY (OC)	IN-COUNTY (IC)							
12/1/2014	Contractor building supply	Ricchi San Antonio / Leobardo Trevi	9421-2	2014DCV-5339-C	✓	✓			X			Δ 181653	Δ \$140.00
12/4/2014	Hidalgo County	Gerardo Lozano	9422-2	T-2060-14-B	Δ	✓			X			Δ 181711	Δ \$200.00
12/4/2014	Hidalgo County	Ralph Valdez	9423-2	T-2459-14-E	Δ	✓			X			Δ 181711	Δ \$200.00
12/8/2014	Portfolio Recovery	Francisco F. Cardenas	9424-2	C-1404-14-21	Δ	✓			X			Δ 181835	Δ \$70.00
12/9/2014	Edcouch Elsa ISD	Arturo Salazar	9425-2	T-1334-04-B	✓	✓			X			Δ 181921	Δ \$270.00
12/9/2014	Edcouch Elsa ISD	Sandra Delaunay	9426-2	T-2764-09-B	✓	✓			X			Δ 181921	Δ \$270.00
12/9/2014	Mercedes ISD	Jose Aguilar	9427-2	T-1182-10-D	Δ	✓			X			Δ 181921	Δ \$270.00
12/9/2014	Progreso ISD	Jose Rolando Hernandez	9428-2	T-1227-10-G	Δ	✓			X			Δ 181921	Δ \$270.00
12/9/2014	Edcouch Elsa ISD	Juan M. Bernal	9429-2	T-1499-10-E	Δ	✓			X			Δ 181921	Δ \$270.00
12/9/2014	Mercedes ISD	Micalla Saenz	9430-2	T-247-11-I	Δ	✓			X			Δ 181921	Δ \$270.00
12/9/2014	Hidalgo County	Trinidad Ledesma	9431-2	T-670-11-H	Δ	✓			X			Δ 181921	Δ \$270.00
12/9/2014	Hidalgo County	Philip Smith Jr.	9432-2	T-703-11-G	Δ	✓			X			Δ 181921	Δ \$270.00
12/9/2014	Edinburg CISD	Francisco Acosta	9433-2	T-1150-11-G	Δ	✓			X			Δ 181921	Δ \$540.00
12/9/2014	Edinburg CISD	Francisco Acosta	9434-2	T-1150-11-G	Δ	✓			X			Δ 181921	Δ \$540.00
12/9/2014	Edinburg CISD	Ismael Garza	9435-2	T-1392-11-G	Δ	✓			X			Δ 181921	Δ \$270.00
Page Total													\$4,120.00
Grand Total													\$4,120.00



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

Approved by:

Constable, Precinct 2

Prepared by:

Revised 1/13

CONSTABLE MARTIN CAJAL MONTHLY REPORT

For the Month Ending December 31, 2014

DATE	PLAINTIFF'S NAME	DEFENDANT'S NAME	RECEIPT NUMBER	CAUSE NUMBER	TYPE OF SERVICE		Justice Clerk	County Clerk	District Clerk	Const. Other	TREASURER RECEIPT	AMOUNTS DUE TO COUNTY
					OUT OF COUNTY (OC)/ IN-COUNTY (IC)	OFFICE						
12/9/2014	Hidalgo County	Hector Morin	9436-2	T-2057-11-H	Order of sale & levy X3	X			X		181921	\$810.00
12/9/2014	Edcouch Elsa ISD	Juan Hernandez	9437-2	T-2155-11-G	Order of sale & levy	X			X		181921	\$270.00
12/9/2014	City of Alton	Dora E. Garza	9438-2	T-0036-12-E	Order of sale & levy X2	X			X		181921	\$540.00
12/9/2014	Edinburg CISD	Reynaldo Morales	9439-2	T-0898-12-H	Order of sale & levy	X			X		181921	\$270.00
12/9/2014	Edcouch Elsa ISD	Fernando Cruz	9440-2	T-1315-12-H	Order of sale & levy	X			X		181921	\$270.00
12/9/2014	Pharr, San Juan, Alamo ISD	David Alvarez	9441-2	T-1325-12-H	Order of sale & levy	X			X		181921	\$270.00
12/9/2014	Edinburg CISD	Christopher Urbina	9442-2	T-1723-12-F	Order of sale & levy	X			X		181921	\$270.00
12/9/2014	Mission CISD	Marisol Aluman	9443-2	T-2150-12-B	Order of sale & levy	X			X		181921	\$270.00
12/9/2014	Valley View ISD	Jorge A. Leal Salinas	9444-2	T-2415-12-D	Order of sale & levy	X			X		181921	\$270.00
12/9/2014	Pharr, San Juan, Alamo ISD	Karina Menchaca	9445-2	T-2630-12-B	Order of sale & levy	X			X		181921	\$270.00
12/9/2014	Edinburg CISD	Heron Rodriguez	9446-2	T-3264-12-B	Order of sale & levy	X			X		181921	\$270.00
12/9/2014	City of McAllen	Maria Juanita Palomin	9447-2	T-0027-13-B	Order of sale & levy	X			X		181921	\$270.00
12/9/2014	Pharr, San Juan, Alamo ISD	Leslie M. Greene	9448-2	T-0710-13-F	Order of sale & levy	X			X		181921	\$270.00
12/9/2014	Edinburg CISD	Judith E. D. Santaele	9449-2	T-1918-13-F	Order of sale & levy	X			X		181921	\$270.00
12/11/2014	Portfolio Recovery Ass.	Refugia Martinez	9450-2	C-1385-14-21	Small claims	X			X		181994	\$70.00
												\$4,660.00



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

Approved by:

Constable, Precinct 2

Prepared by:

CONSTABLE MARTIN CANTU MONTHLY REPORT

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:

HIDALGO COUNTY AUDITOR'S OFFICE

County Auditor's Form AS-C-002

Revised 1/13

Page 3 of 3

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

February 17, 2015

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 December 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 December 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 December 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

LUIS M. SINGLETERRY
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, 438TH D.C.

JESSE CONTRERAS
JUDGE, 449TH D.C.

Conclusion:

Total collections for the month of December 2014 were \$9,390.00. 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

LUIS M. SINGLETERRY
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.

LETICIA LOPEZ
JUDGE, 389TH D.C.

ADA SALINAS FLORES
JUDGE, 398TH D.C.

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

JESSE CONTRERAS
JUDGE, 449TH D.C.

CONSTABLE, PCT. 3 LARRY GALLARDO MONTHLY REPORT

For the Month Ending

December 2014

DATE	PLAINTIFFS NAME	DEFENDANT'S NAME	RECEIPT NUMBER	CAUSE NUMBER	TYPE OF SERVICE OUT OF COUNTY (OC) IN-COUNTY (IC)	Justice Clerk	County Clerk	District Clerk	Const Sale	TREASURER RECEIPT	AMOUNTS DUE TO COUNTY
12/3/2014	EDCOUCH ELSA ISD	RAYMUNDO SORIA, ET AL	C3-2014-274	T-2450-12-J	LEVY, DEED, & NOTICE PKG, & ORDER OF SALE	X		X		181713	\$ 270.00
12/5/2014	PROTEV INTERNATIONAL, INC.	Z INDUSTRIES USA, LLC ET AL	C3-2014-275	C-8174-14-G	SUBPOENA X 2	X		X		181781	\$ 140.00
12/8/2014	EDINBURG CISD, ET AL	CERDA'S WELDING SHOP	C3-2014-276	T-02220-12-B	TAX WARRANT, LEVY, DEED & NOTICE PKG, CERT MAIL X 2	X		X		181837	\$ 300.00
12/12/2014	CITY OF DONNA	STONE & SOIL DEPOT INC	C3-2014-277	T-2257-14-D	TAX WARRANT	X		X		182189	\$ 200.00
12/12/2014	PSJA ET AL	ECONOMY GAS & FOOD STORE	C3-2014-278	T-2548-14-E	TAX WARRANT	X		X		182189	\$ 200.00
12/12/2014	CITY OF DONNA	INNOVATION WOOD WORK & MANUFACTURING	C3-2014-279	T-2573-14-H	TAX WARRANT	X		X		182189	\$ 200.00
12/12/2014	EDINBURG CISD, ET AL	GOOD LIFE ASSITED LIVING	C3-2014-280	T-2187-14-A	TAX WARRANT	X		X		182189	\$ 200.00
12/12/2014	CITY OF MCALLEN, ET AL	PALACIO DE PLATA	C3-2014-281	T-2452-14-J	TAX WARRANT	X		X		182189	\$ 200.00
12/12/2014	CITY OF MCALLEN, ET AL	SHASA COLLECTION	C3-2014-282	T-2574-14-B	TAX WARRANT	X		X		182189	\$ 200.00
12/17/2014	CITY OF BAYTOWN ET AL	ANTONIONATANIEL LAZO & ESTHER LAZO	C3-2014-283	2013-62440	CITATION (HARRIS CO)	X		X		182191	\$ 70.00
12/30/2014	CITY OF PHARR, ET AL	MILKINS ROOFING, INC	C3-2014-284	T-2449-14-I	TAX WARRANT	X		X		182383	\$ 200.00
12/30/2014	SHARYLAND ISD, ET AL	MCALLEN PEST CONTROL	C3-2014-285	T-2453-14-B	TAX WARRANT	X		X		182383	\$ 200.00
12/30/2014	EDCOUCH ELSA ISD, ET AL	RIOS MEAT MARKET	C3-2014-286	T-2575-14-I	TAX WARRANT	X		X		182383	\$ 200.00
12/30/2014	EDINBURG CISD, ET AL	ROSA VACUUM	C3-2014-287	T-2550-14-B	TAX WARRANT	X		X		182383	\$ 200.00
12/30/2014	MERCEDES ISD, ET AL	AMISTAD ADULT DAY CARE	C3-2014-288	T-2465-13-F	TAX WARRANT	X		X		182383	\$ 200.00
Page Total											\$ 2,980.00
Grand Total											\$ 2,980.00



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

Approved by:

Alfon Duma

Constable, Precinct 3

HIDALGO COUNTY AUDITOR'S OFFICE
APPROVED BY: *Rev. R*
DATE: 11/30/15

ST 6 MU 8 11P 11/30/15

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

February 17, 2015

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 December 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 December 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:

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

Methodology:

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

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

HIDALGO COUNTY DISTRICT JUDGES

LUIS M. SINGLETERRY
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
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OVERSEER

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JUDGE, 389TH D.C.

ADA SALINAS FLORES
JUDGE, 398TH D.C.

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

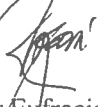
JESSE CONTRERAS
JUDGE, 449TH D.C.

Conclusion:

Total collections for the month of December 2014 were \$2,980.00. 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

LUIS M. SINGLETERRY
JUDGE, 92ND D.C.

RODOLFO DELGADO
JUDGE, 93RD D.C.

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OVERSEER

LETICIA LOPEZ
JUDGE, 385TH D.C.

aida salinas flores
JUDGE, 398TH D.C.

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

JESSE CONTRERAS
JUDGE, 449TH D.C.

10

December 2014

1. **NAME** _____
 2. **DATE** _____
 3. **GRADE** _____
 4. **TEACHER** _____
 5. **SUBJECT** _____
 6. **TOPIC** _____
 7. **CHAPTER** _____
 8. **SECTION** _____
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 60. **DATE** _____
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 63. **GRADE** _____
 64. **TEACHER** _____
 65. **SUBJECT** _____
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Page 1 of 1

Page 1 of 1

COUNTY of HIDALGO

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



EDINBURG, TEXAS 78539

February 17, 2015

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 December 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 December 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 December 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 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 Reports* agreed to total receipts issued and the deposits made with the County Treasurer.

HIDALGO COUNTY DISTRICT JUDGES

LUIS M. SINGLETERRY
JUDGE, 92ND D C

RODOLFO DELGADO
JUDGE, 93RD D C

J. R. "BOBBY" FLORES
JUDGE, 135TH D C

ROSE GUERRA REYNA
JUDGE, 206TH D C

JUAN R. PARTIDA
JUDGE, 275TH D C

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

NOE GONZALEZ
JUDGE, 370TH D C.
OVERSEER

LETICIA LOPEZ
JUDGE, 389TH D C

AIDA SALINAS FLORES
JUDGE, 398TH D C

ISRAEL RAMON, JR.
JUDGE, 430TH D C

JESSE CONTRERAS
JUDGE, 449TH D C

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

Conclusion:

Total collections for the month of December 2014 were \$630.00. Based on the results of our review, we have concluded that fees collected were generally properly accounted and reported; however, the system of internal controls for the collection and safeguarding of cash requires improvement as noted in the following observation.

Observation No. 1:

Odyssey, the County's justice/receipting information system, is utilized to receipt collections; however, we noted that a manual receipt was issued and not receipted through *Odyssey*. According to staff, the Administrative Assistant is the only employee with access to issue receipts in *Odyssey*. Since the Administrative Assistant was out on leave, a manual receipt was issued by another staff member.

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

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

Recommendation:

Management should request access to receipt in *Odyssey* from the Information Technology Department for all employees responsible for receipting collections.

Please provide written management responses to the observation noted above by February 27, 2015.

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

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JUDGE, 449TH D.C.

HIDALGO COUNTY FIRE MARSHAL MONTHLY REPORT FOR THE MONTH OF DECEMBER

PBC

	APPLICANT	RECEIPT	Cash	Check	MO	TYPE OF	TREASURER	AMOUNTS DUE TO
DATE	NAME	NUMBER				SERVICE	RECEIPT	COUNTY
12/01/14	RICKY MONTOYA	9242		X		BUSINESS OCCUPANCY	181596	\$75.00
12/01/14	JESUS SANDOVAL	9243	X			BUSINESS OCCUPANCY	181596	\$75.00
12/01/14	ROSA MARIA LEON	9244	X			BURN PERMIT	181596	\$25.00
12/01/14	ISMAEL GONZALEZ	9245	X			BURN PERMIT	181596	\$25.00
12/01/14	FORTINO GARCIA	9246	X			BURN PERMIT	181596	\$25.00
12/01/14	JOSHUA ANZALDUA	9247	X			BURN PERMIT	181596	\$25.00
12/01/14	PATRICK GAVIN PEARSON	9248	X			BURN PERMIT	181596	\$25.00
12/02/14	JUAN HERNANDEZ	9249	X			BUSINESS OCCUPANCY	181597	\$75.00
12/02/14	ROBERTO QUINTANILLA	9250	X			BURN PERMIT	181597	\$25.00
12/02/14	ESTELA T SOTELO	9251		X		DAY CARE INSPECTION	181597	\$75.00
12/03/14	MARCUS OLVERA	9252		X		BUSINESS OCCUPANCY	181722	\$75.00
12/03/14	ARMANDO RAMIREZ	9253	X			BURN PERMIT	181722	\$25.00
12/03/14	FRANCISCA CASTILLO	9254		X		BURN PERMIT	181722	\$25.00
12/03/14	LIONEL DEL BOSQUE	9255	X			BURN PERMIT	181722	\$25.00
12/03/14	MANUEL SALDIVAR	9256		X		BUSINESS OCCUPANCY	181722	\$75.00
12/03/14	RAMIRO RAMIREZ	9257	X			BURN PERMIT	181722	\$25.00
12/03/14	ERICA VIDAURRI	9258	X			BURN PERMIT	181722	\$25.00
12/03/14	JUAN RODRIGUEZ	9259	X			BURN PERMIT	181722	\$25.00
12/03/14	NATALIA VARGAS	9260		X		BURN PERMIT	181722	\$25.00
12/03/14	DOLLAR GENERAL #10474	9261			X	BUSINESS OCCUPANCY	181722	\$75.00

12/03/14	MARIA A CANTU Δ	9262 Δ	X Δ			BURN PERMIT Δ	181722 Δ	\$25.00 Δ
12/03/14	PEDRO SALDIVAR Δ	9263 Δ	X Δ			BUSINESS OCCUPANCY Δ	181722 Δ	\$75.00 Δ
12/03/14	PILAR GARCIA Δ	9264 Δ	X Δ			BUSINESS OCCUPANCY Δ	181722 Δ	\$75.00 Δ
12/03/14	JORGE A SANCHEZ Δ	9265 Δ	X Δ			BUSINESS OCCUPANCY Δ	181722 Δ	\$75.00 Δ
12/03/14	NELIDA SOLIZ Δ	9266 Δ	X Δ			BURN PERMIT Δ	181722 Δ	\$25.00 Δ
12/03/14	YOLANDA CASTILLO Δ	9267 Δ		X Δ		BURN PERMIT Δ	181722 Δ	\$25.00 Δ
12/03/14	JESUS GARCIA Δ	9268 Δ	X Δ			BURN PERMIT Δ	181722 Δ	\$25.00 Δ
12/03/14	YESENIA N ARGUELLO Δ	9269 Δ	X Δ			BUSINESS OCCUPANCY Δ	181722 Δ	\$75.00 Δ
12/03/14	PATRICIA PINA Δ	9270 Δ		X Δ		BURN PERMIT Δ	181722 Δ	\$25.00 Δ
12/03/14	RUBEN GUTIERREZ Δ	9271 Δ		X Δ		BUSINESS OCCUPANCY Δ	181722 Δ	\$75.00 Δ
12/03/14	GLENN A WIED Δ	9272 Δ		X Δ		BURN PERMIT Δ	181722 Δ	\$25.00 Δ
12/03/14	RIO-TECH Δ	9273 Δ		X Δ		FIXED PIPE SYSTEM PERMIT Δ	181722 Δ	\$50.00 Δ
12/03/14	CYBIL ISABEL FLORES Δ	9274 Δ		X Δ		BUSINESS OCCUPANCY Δ	181722 Δ	\$75.00 Δ
12/03/14	ROBERT MARTINEZ Δ	9275 Δ		X Δ		FIRE PROTECTION SYSTEMS PERMIT Δ	181722 Δ	\$150.00 Δ
12/03/14	CARLOS GUTIERREZ Δ	9276 Δ	X Δ			BUSINESS OCCUPANCY Δ	181722 Δ	\$75.00 Δ
12/03/14	LILIANA FLORES REYNA Δ	9277 Δ	X Δ			BUSINESS OCCUPANCY Δ	181722 Δ	\$75.00 Δ
12/03/14	DORA RODRIGUEZ Δ	9278 Δ	X Δ			BUSINESS OCCUPANCY Δ	181722 Δ	\$75.00 Δ
12/03/14	LEONARDO CABRERA Δ	9279 Δ	X Δ			BUSINESS OCCUPANCY Δ	181722 Δ	\$75.00 Δ
12/03/14	LEONEL OLIVAREZ JR Δ	9280 Δ	X Δ			BUSINESS OCCUPANCY Δ	181722 Δ	\$75.00 Δ
12/03/14	ERVIN KAMAL Δ	9281 Δ	X Δ			BURN PERMIT Δ	181722 Δ	\$25.00 Δ
12/03/14	MARIA DE LURDES ALZUIZU Δ	9282 Δ	X Δ			BUSINESS OCCUPANCY Δ	181722 Δ	\$75.00 Δ
12/03/14	JOSEFA TREVINO Δ	9283 Δ		X Δ		BUSINESS OCCUPANCY Δ	181722 Δ	\$75.00 Δ
12/03/14	VICTOR DELGADO GUTIERREZ Δ	9284 Δ	X Δ			BUSINESS OCCUPANCY Δ	181722 Δ	\$75.00 Δ

1,425.00

X/a

12/03/14	GUILLERMO OCHOA	9285	X		BURN PERMIT	181722	\$25.00
12/03/14	JAVIER E CORONADO	9286		X	BUSINESS OCCUPANCY	181722	\$75.00
12/03/14	GERARDO MONROY	9287	X		BUSINESS OCCUPANCY	181722	\$75.00
12/03/14	LUIS MANUEL ACOSTA	9288	X		BUSINESS OCCUPANCY	181722	\$75.00
12/03/14	MILE 5 FAMILY DENTISTRY	9289		X	HEALTH CARE OCCUPANCY	181722	\$125.00
12/03/14	ALFREDO'S AUTO SERVICE	9290		X	BUSINESS OCCUPANCY	181722	\$75.00
12/03/14	JULIO TORRES	9291	X		BUSINESS OCCUPANCY	181722	\$75.00
12/03/14	MIGUEL GARZA	9292		X	BURN PERMIT	181722	\$25.00
12/03/14	LINDA HERNANDEZ	9293	X		BUSINESS OCCUPANCY	181722	\$75.00
12/03/14	MANUEL CANTU	9294	X		BURN PERMIT	181722	\$25.00
12/03/14	ROSENDO MONTEZ	9295	X		BUILDING PERMIT	181722	\$200.00
12/03/14	GUADALUPE LOPEZ	9296	X		BURN PERMIT	181722	\$25.00
12/03/14	CARLOS GARZA	9297	X		BURN PERMIT	181722	\$25.00
12/03/14	JOSE A VERA	9298	X		BUSINESS OCCUPANCY	181722	\$75.00
12/04/14	LEONEL MONCIVAIS	9299	X		BURN PERMIT	181723	\$25.00
12/04/14	MACARIO SAENZ	9300		X	BURN PERMIT	181723	\$25.00
12/04/14	VOID	9301			VOID	181723	\$0.00
12/04/14	HORTENCIA SOSA	9302	X		BURN PERMIT	181723	\$25.00
12/05/14	LUIS MARQUEZ	9303	X		BURN PERMIT	181765	\$25.00
12/05/14	ARNOLDO GUAJARDO	9304	X		BURN PERMIT	181765	\$25.00
12/05/14	ALEX MOLINA TEXAS ALARM SERVICES	9305		X	FIRE ALARM SYSTEM PERMIT	181765	\$100.00
12/06/14	GUADALUPE CUEVAS	9306	X		BURN PERMIT	181865	\$25.00
12/09/14	SANTOS MALDONADO	9307	X		COMMERCIAL BURN PERMIT	181878	\$100.00

1,325.00

x1b

12/09/14	HERON CRUZ	9308	X		BURN PERMIT	181878	\$25.00
12/09/14	AUTO DEPOT	9309		X	BUSINESS OCCUPANCY	181878	\$75.00
12/09/14	HIERBERIA SANTA ROSA	9310		X	BUSINESS OCCUPANCY	181878	\$75.00
12/09/14	JAMES R HESS CORA	9311		X	BUSINESS OCCUPANCY	181878	\$75.00
12/09/14	DOLLAR GENERAL #11240	9312		X	BUSINESS OCCUPANCY	181878	\$75.00
12/09/14	CAPELLI HAIR SALON	9313		X	BUSINESS OCCUPANCY	181878	\$75.00
12/10/14	ARTURO NAVA	9314		X	BURN PERMIT	181879	\$25.00
12/10/14	ISIDRA PENA	9315	X		BUSINESS OCCUPANCY	181879	\$75.00
12/10/14	ISIDRA PENA	9316		X	BUSINESS OCCUPANCY	181879	\$75.00
12/10/14	TERESITA DOMINGUEZ	9317		X	BUSINESS OCCUPANCY	181879	\$75.00
12/10/14	GILLERMINA GARZA	9318	X		BUSINESS OCCUPANCY	181879	\$75.00
12/10/14	JORGE MORALES	9319	X		BUSINESS OCCUPANCY	181879	\$75.00
12/10/14	MARIA RODRIGUEZ	9320	X		BUSINESS OCCUPANCY	181879	\$75.00
12/10/14	TERESITA VILLARREAL	9321	X		BURN PERMIT	181879	\$25.00
12/10/14	MARTIMIANO BENITEZ	9322	X		BURN PERMIT	181879	\$25.00
12/10/14	MARTHA VARGAS	9323	X		BUSINESS OCCUPANCY	181879	\$75.00
12/10/14	ADAN MALDONADO JR	9324		X	BUSINESS OCCUPANCY	181879	\$75.00
12/10/14	ADAN MALDONADO JR	9325		X	BUSINESS OCCUPANCY	181879	\$75.00
12/10/14	FERNANDO G PEREZ	9326	X		BURN PERMIT	181879	\$25.00
12/10/14	SANTOS RAMIREZ	9327	X		BURN PERMIT	181879	\$25.00
12/10/14	SONIA GARCIA	9328	X		BUSINESS OCCUPANCY	181879	\$75.00
12/10/14	RICARDO CAZARES	9329		X	COMMERCIAL BURN PERMIT	181879	\$100.00
12/10/14	ROBERTO GUZMAN	9330			COPY OF INVESTIGATION REPORT	181879	\$25.00

1,400.00

XIC

12/10/14	ROBERTO CARLOS ~~4~~	9331 ~~4~~	X ~~4~~			BURN PERMT ~~4~~	181879 ~~4~~	\$25.00 ~~4~~
12/10/14	MARGARITA CARDOZA ~~4~~	9332 ~~4~~	X ~~4~~			BUSINESS OCCUPANCY ~~4~~	181879 ~~4~~	\$75.00 ~~4~~
12/10/14	LORENA M ROMERO ~~4~~	9333 ~~4~~	X ~~4~~			BUSINESS OCCUPANCY ~~4~~	181879 ~~4~~	\$75.00 ~~4~~
12/10/14	MARCELINO GOMEZ ~~4~~	9334 ~~4~~	X ~~4~~			BURN PERMIT (2) ~~4~~	181879 ~~4~~	\$50.00 ~~4~~
12/10/14	ROBERTO ALANIZ JR ~~4~~	9335 ~~4~~	X ~~4~~			BUSINESS OCCUPANCY ~~4~~	181879 ~~4~~	\$75.00 ~~4~~
12/10/14	RIGOBERTO RODRIGUEZ ~~4~~	9336 ~~4~~	X ~~4~~			BUSINESS OCCUPANCY ~~4~~	181879 ~~4~~	\$75.00 ~~4~~
12/10/14	MELLENDEZ FUEL INJECTION ~~4~~	9337 ~~4~~			X ~~4~~	BUSINESS OCCUPANCY ~~4~~	181879 ~~4~~	\$75.00 ~~4~~
12/10/14	ENRIQUE RODRIGUEZ ~~4~~	9338 ~~4~~		X ~~4~~		BUSINESS OCCUPANCY ~~4~~	181879 ~~4~~	\$75.00 ~~4~~
12/10/14	WILLIAM SMITH - SMITH INLAND ENVIRONMENTAL SERVICES ~~4~~	9339 ~~4~~		X ~~4~~		UNDERGROUND STORAGE TANK INSPECTION ~~4~~	181879 ~~4~~	\$200.00 ~~4~~
12/10/14	PRISCILLA PEREZ ~~4~~	9340 ~~4~~	X ~~4~~			BURN PERMIT ~~4~~	181879 ~~4~~	\$25.00 ~~4~~
12/10/14	ESMERALDA GONZALEZ ~~4~~	9341 ~~4~~	X ~~4~~			BUSINESS OCCUPANCY ~~4~~	181879 ~~4~~	\$75.00 ~~4~~
12/10/14	JUAN MORALES JR ~~4~~	9342 ~~4~~		X ~~4~~		BUSINESS OCCUPANCY ~~4~~	181879 ~~4~~	\$75.00 ~~4~~
12/10/14	FRANSICA GARZA ~~4~~	9343 ~~4~~	X ~~4~~			DAY CARE INSPECTION ~~4~~	181879 ~~4~~	\$75.00 ~~4~~
12/10/14	JUANITA HERRRA ~~4~~	9344 ~~4~~	X ~~4~~			BURN PERMIT ~~4~~	181879 ~~4~~	\$25.00 ~~4~~
12/10/14	VOID ~~4~~	9345 ~~4~~				VOID ~~4~~	181879 ~~4~~	\$0.00 ~~4~~
12/10/14	MARTIN AVILA ~~4~~	9346 ~~4~~	X ~~4~~			BURN PERMIT ~~4~~	181879 ~~4~~	\$25.00 ~~4~~
12/10/14	HERIBERTO HERNANDEZ ~~4~~	9347 ~~4~~	X ~~4~~			BUSINESS OCCUPANCY ~~4~~	181879 ~~4~~	\$75.00 ~~4~~
12/10/14	PAMELA PEDRERO ~~4~~	9348 ~~4~~	X ~~4~~			BUSINESS OCCUPANCY ~~4~~	181879 ~~4~~	\$75.00 ~~4~~
12/10/14	JULIO C BERMAN ~~4~~	9349 ~~4~~	X ~~4~~			BUSINESS OCCUPANCY ~~4~~	181879 ~~4~~	\$75.00 ~~4~~
12/10/14	JOSE BETINCOURT ~~4~~	9350 ~~4~~	X ~~4~~			COMMERCIAL BURN PERMIT ~~4~~	181879 ~~4~~	\$100.00 ~~4~~
12/10/14	MARIA ALANCOCK ~~4~~	9351 ~~4~~	X ~~4~~			BURN PERMIT ~~4~~	181879 ~~4~~	\$25.00 ~~4~~
12/11/14	SOCORRO SANCHE ~~4~~	9352 ~~4~~		X ~~4~~		BURN PERMIT ~~4~~	181927 ~~4~~	\$25.00 ~~4~~
12/11/14	ELIAZAR BARRERA ~~4~~	9353 ~~4~~	X ~~4~~			BURN PERMIT ~~4~~	181927 ~~4~~	\$25.00 ~~4~~

12/11/14	DINH BOY	9354	X		BURN PERMIT	181927	\$25.00
12/11/14	CELIA RODRIGUEZ	9355	X		BURN PERMIT	181927	\$25.00
12/12/14	LA COSECHA CARNICERIA	9356		X	BUSINESS OCCUPANCY	182013	\$75.00
12/12/14	RICARDO MENDEZ	9357		X	BUSINESS OCCUPANCY (CLINIC)	182013	\$125.00
12/12/14	BELIS RODOLFO	9358	X		BURN PERMIT	182013	\$25.00
12/12/14	REYNALDO ROBLES	9359	X		BURN PERMIT	182013	\$25.00
12/12/14	ITAI LOERA MENDOZA	9360		X	BUSINESS OCCUPANCY	182013	\$75.00
12/12/14	RUBEN HERNANDEZ	9361	X		BURN PERMIT	182013	\$25.00
12/15/14	DAGOBERTO C GUERRERO	9362	X		BURN PERMIT	182014	\$25.00
12/15/14	MARTINA M RUBACALVA	9363	X		BUSINESS OCCUPANCY	182014	\$75.00
12/16/14	ALONZO SAN MIGUEL	9364	X		BURN PERMIT	182045	\$25.00
12/16/14	MARTHA DAVILA	9365		X	BUSINESS OCCUPANCY	182045	\$75.00
12/16/14	YESENIA R HEITZ	9366	X		BURN PERMIT	182045	\$25.00
12/17/14	R.B. CARTER AGENCY	9367		X	BUSINESS OCCUPANCY	182046	\$75.00
12/17/14	HUGO MOSCOSO	9368	X		BURN PERMIT	182046	\$25.00
12/17/14	MIKE OATNEY	9369		X	UNDERGROUND STORAGE TANK INSPECTION	182046	\$200.00
12/17/14	ERNESTO VARGAS	9370	X		BURN PERMIT	182046	\$25.00
12/17/14	ROSALINDA SANCHEZ	9371		X	BURN PERMIT	182046	\$25.00
12/17/14	ANDRES VILLASENOR JR	9372	X		BURN PERMIT	182046	\$25.00
12/17/14	EDUARDO ELIZONDO	9373	X		BURN PERMIT	182046	\$25.00
12/17/14	VERONICA E VEGA	9374	X		BUSINESS OCCUPANCY	182046	\$75.00
12/17/14	OCTAVIO ECHEAGARAY	9375		X	BUSINESS OCCUPANCY	182046	\$75.00
12/17/14	JUAN P REYES	9376	X		BURN PERMIT	182046	\$25.00

12/17/14	J.D. RAMIREZ	9377	X		BURN PERMIT	182046	\$25.00
12/17/14	JAVIER RODRIGUEZ	9378	X		BURN PERMIT	182046	\$25.00
12/17/14	REYMUNDO REYES	9379	X		BURN PERMIT	182046	\$25.00
12/17/14	CARLOS LOPEZ	9380	X		BUSINESS OCCUPANCY	182046	\$75.00
12/17/14	DENISSE RIOS	9381	X		BUSINESS OCCUPANCY	182046	\$75.00
12/17/14	FAUSTINO PENA	9382		X	BURN PERMIT	182046	\$25.00
12/17/14	JESUS GARCIA	9383	X		BUSINESS OCCUPANCY	182046	\$75.00
12/17/14	RICARDO GARCIA	9384	X		FOSTER HOME INSPECTION	182046	\$75.00
12/17/14	DAMARIZ CANTU	9385	X		BUSINESS OCCUPANCY	182046	\$75.00
12/17/14	RAYMUNDO AGUILERA	9386		X	BUSINESS OCCUPANCY	182046	\$75.00
12/17/14	GASTON GANTT	9387	X		COMMERCIAL BURN PERMIT	182046	\$100.00
12/17/14	ARACELI ZAAVEDRA	9388	X		BURN PERMIT	182046	\$25.00
12/17/14	MARIA VALDEZ	9389	X		BURN PERMIT	182046	\$25.00
12/17/14	DAVID RUNGE	9390	X		BURN PERMIT	182046	\$25.00
12/17/14	JOSE G VILLESCAS	9391	X		BUSINESS OCCUPANCY	182046	\$75.00
12/17/14	ENCARNACION MORENO	9392	X		BURN PERMIT	182046	\$25.00
12/17/14	ARNULFO RODRIGUEZ	9393	X		BUSINESS OCCUPANCY	182046	\$75.00
12/17/14	RIGOBERTO LEMAN	9394	X		BUSINESS OCCUPANCY	182046	\$75.00
12/17/14	ARNULFO RODRIGUEZ	9395	X		BUSINESS OCCUPANCY	182046	\$75.00
12/17/14	JULIO HERNANDEZ	9396	X		BUSINESS OCCUPANCY	182046	\$75.00
12/17/14	MANUEL CHAPA	9397	X		BURN PERMIT	182046	\$25.00
12/17/14	VANESSA MARTINEZ	9398	X		BUSINESS OCCUPANCY	182046	\$75.00
12/17/14	NICASIA PILAR MALDONADO	9399	X		BUSINESS OCCUPANCY	182046	\$75.00

\$1,300.00

XI P

12/17/14	BERTHA MENDEZ ~~4~~	9400 ~~4~~	X ~~4~~		BUSINESS OCCUPANCY ~~4~~	182046 ~~4~~	\$75.00 ~~4~~
12/17/14	JESUS ROCHA ~~4~~	9401 ~~4~~	X ~~4~~		BUSINESS OCCUPANCY ~~4~~	182046 ~~4~~	\$75.00 ~~4~~
12/17/14	JORGE SEGIO GUAJARDO ~~4~~	9402 ~~4~~	X ~~4~~		BUSINESS OCCUPANCY ~~4~~	182046 ~~4~~	\$75.00 ~~4~~
12/17/14	RODRIGO RAMON JR ~~4~~	9403 ~~4~~		X ~~4~~	BURN PERMIT ~~4~~	182046 ~~4~~	\$25.00 ~~4~~
12/17/14	SINUE CABADAS ~~4~~	9404 ~~4~~	X ~~4~~		BURN PERMIT ~~4~~	182046 ~~4~~	\$25.00 ~~4~~
12/17/14	ADAN ORDUNO ~~4~~	9405 ~~4~~	X ~~4~~		BUSINESS OCCUPANCY ~~4~~	182046 ~~4~~	\$75.00 ~~4~~
12/17/14	GERARDO GARZA ~~4~~	9406 ~~4~~	X ~~4~~		BUSINESS OCCUPANCY ~~4~~	182046 ~~4~~	\$75.00 ~~4~~
12/17/14	JESUS MUNIZ ~~4~~	9407 ~~4~~	X ~~4~~		BUILDING PERMIT ~~4~~	182046 ~~4~~	\$200.00 ~~4~~
12/17/14	SYLVIA PRECIADO ~~4~~	9408 ~~4~~	X ~~4~~		BUSINESS OCCUPANCY ~~4~~	182046 ~~4~~	\$75.00 ~~4~~
12/17/14	MELINDA BARAJAS ~~4~~	9409 ~~4~~	X ~~4~~		BUSINESS OCCUPANCY ~~4~~	182046 ~~4~~	\$75.00 ~~4~~
12/17/14	ANTONIO GONZALEZ ~~4~~	9410 ~~4~~	X ~~4~~		BUSINESS OCCUPANCY ~~4~~	182046 ~~4~~	\$75.00 ~~4~~
12/17/14	RICARDO CHAPA ~~4~~	9411 ~~4~~		X ~~4~~	BUSINESS OCCUPANCY ~~4~~	182046 ~~4~~	\$75.00 ~~4~~
12/17/14	JOSE ALEX REYES ~~4~~	9412 ~~4~~	X ~~4~~		BUSINESS OCUPANCY ~~4~~	182046 ~~4~~	\$75.00 ~~4~~
12/17/14	NOE A DAVILA ~~4~~	9413 ~~4~~	X ~~4~~		BURN PERMIT ~~4~~	182046 ~~4~~	\$25.00 ~~4~~
12/17/14	GREGORIO ARRIAGA ~~4~~	9414 ~~4~~	X ~~4~~		BURN PERMIT ~~4~~	182046 ~~4~~	\$25.00 ~~4~~
12/17/14	PRISCILLA MENDEZ ELIZONDO ~~4~~	9415 ~~4~~	X ~~4~~		BURN PERMIT ~~4~~	182046 ~~4~~	\$25.00 ~~4~~
12/17/14	ROSALIO MARTINEZ ~~4~~	9416 ~~4~~	X ~~4~~		COMMERCIAL BURN PERMIT / BUSINESS OCCUPANCY ~~4~~	182046 ~~4~~	\$175.00 ~~4~~
12/17/14	ALLIED FIRE PROTECTION ~~4~~	9417 ~~4~~	X ~~4~~		FIXED PIPE SYSTEM PERMIT ~~4~~	182046 ~~4~~	\$50.00 ~~4~~
12/17/14	RUBEN GOMEZ ~~4~~	9418 ~~4~~		X ~~4~~	BURN PERMIT (2) ~~4~~	182046 ~~4~~	\$50.00 ~~4~~
12/17/14	SERGIO DOMINGUEZ ~~4~~	9419 ~~4~~	X ~~4~~		BUSINESS OCCUPANCY ~~4~~	182046 ~~4~~	\$75.00 ~~4~~
12/17/14	JACINTA HERNANDEZ ~~4~~	9420 ~~4~~		X ~~4~~	BURN PERMIT ~~4~~	182046 ~~4~~	\$25.00 ~~4~~
12/17/14	RODOLFO GONZALEZ ~~4~~	9421 ~~4~~		X ~~4~~	BUSINESS OCCUPANCY (CLINIC) ~~4~~	182046 ~~4~~	\$125.00 ~~4~~
12/17/14	WILLIAM JOE SNIDER ~~4~~	9422 ~~4~~	X ~~4~~		BURN PERMIT ~~4~~	182046 ~~4~~	\$25.00 ~~4~~

12/17/14	RUBEN IBARRA ~~4~~	9423 ~~4~~	X ~~4~~		BUSINESS OCCUPANCY ~~4~~	182046 ~~4~~	\$75.00 ~~4~~
12/17/14	FELIPE VEGA ~~4~~	9424 ~~4~~	X ~~4~~		BUSINESS OCCUPANCY ~~4~~	182046 ~~4~~	\$75.00 ~~4~~
12/17/14	SAN JUANA TRISTAN ~~4~~	9425 ~~4~~		X ~~4~~	BURN PERMIT (2) ~~4~~	182046 ~~4~~	\$50.00 ~~4~~
12/17/14	OSCAR R ZAMORA ~~4~~	9426 ~~4~~		X ~~4~~	BURN PERMIT ~~4~~	182046 ~~4~~	\$25.00 ~~4~~
12/17/14	ABEL OLGUIN ~~4~~	9427 ~~4~~	X ~~4~~		BURN PERMIT ~~4~~	182046 ~~4~~	\$25.00 ~~4~~
12/17/14	GILBERT DE LA GARZA ~~4~~	9428 ~~4~~	X ~~4~~		BURN PERMIT ~~4~~	182046 ~~4~~	\$25.00 ~~4~~
12/17/14	NORBERTO GUERRA ~~4~~	9429 ~~4~~		X ~~4~~	BUSINESS OCCUPANCY ~~4~~	182046 ~~4~~	\$75.00 ~~4~~
12/17/14	LYNETTE LOZANO ~~4~~	9430 ~~4~~	X ~~4~~		BURN PERMIT ~~4~~	182046 ~~4~~	\$25.00 ~~4~~
12/17/14	MAXIMINO GONZALEZ ~~4~~	9431 ~~4~~	X ~~4~~		BUILDING PERMIT ~~4~~	182046 ~~4~~	\$200.00 ~~4~~
12/17/14	JAVIER REYES JASSO ~~4~~	9432 ~~4~~		X ~~4~~	BURN PERMIT ~~4~~	182046 ~~4~~	\$25.00 ~~4~~
12/17/14	OSCAR L CAMPOS ~~4~~	9433 ~~4~~		X ~~4~~	BUSINESS OCCUPANCY ~~4~~	182046 ~~4~~	\$75.00 ~~4~~
12/17/14	ANGELICA CASTANEDA ~~4~~	9434 ~~4~~	X ~~4~~		BURN PERMIT ~~4~~	182046 ~~4~~	\$25.00 ~~4~~
12/17/14	DAGOBERTO SOLIS ~~4~~	9435 ~~4~~	X ~~4~~		BUSINESS OCCUPANCY ~~4~~	182046 ~~4~~	\$75.00 ~~4~~
12/17/14	RICARDO MURILLO ~~4~~	9436 ~~4~~		X ~~4~~	BUSINESS OCCUPANCY ~~4~~	182046 ~~4~~	\$75.00 ~~4~~
12/17/14	MARIA D SALAZAR ~~4~~	9437 ~~4~~	X ~~4~~		BUSINESS OCCUPANCY ~~4~~	182046 ~~4~~	\$75.00 ~~4~~
12/17/14	ROBERTO TREVINO ~~4~~	9438 ~~4~~	X ~~4~~		BUSINESS OCCUPANCY ~~4~~	182046 ~~4~~	\$75.00 ~~4~~
12/17/14	RICARDO GALVAN ~~4~~	9439 ~~4~~	X ~~4~~		BURN PERMIT ~~4~~	182046 ~~4~~	\$25.00 ~~4~~
12/18/14	LIQUID KAR DETAILING ~~4~~	9440 ~~4~~		X ~~4~~ X	BUSINESS OCCUPANCY ~~4~~	182104 ~~4~~	\$75.00 ~~4~~
12/18/14	PABLO CORONADO ~~4~~	9441 ~~4~~		X ~~4~~	BUSINESS OCCUPANCY ~~4~~	182104 ~~4~~	\$75.00 ~~4~~
12/18/14	SYLVIA ORDONO ~~4~~	9442 ~~4~~	X ~~4~~		BUSINESS OCCUPANCY ~~4~~	182104 ~~4~~	\$75.00 ~~4~~
12/18/14	PEDRO OZUNA ~~4~~	9443 ~~4~~	X ~~4~~		BURN PERMIT ~~4~~	182104 ~~4~~	\$25.00 ~~4~~
12/18/14	RAUL A BALDERAS ~~4~~	9444 ~~4~~	X ~~4~~		BURN PERMIT ~~4~~	182104 ~~4~~	\$25.00 ~~4~~
12/18/14	MINERVA GARCIA ~~4~~	9445 ~~4~~		X ~~4~~	BURN PERMIT ~~4~~	182104 ~~4~~	\$25.00 ~~4~~

12/18/14	JUANITA NAVARRO	9446	X		BURN PERMIT	182104	\$25.00
12/18/14	MARGARITO GONZALEZ	9447	X		FIRE PROTECTION SYSTEMS PERMIT	182104	\$150.00
12/18/14	GIOVANA LYSEL BENITEZ	9448		X	BURN PERMIT	182104	\$25.00
12/19/14	PABLO GONZALEZ	9449	X		BURN PERMIT	182125	\$25.00
12/22/14	MARTIN LOPEZ	9450		X	BUSINESS OCCUPANCY	182176	\$75.00
12/22/14	EDNA CARLOS DE PINA	9451	X		BURN PERMIT	182176	\$25.00
12/22/14	DAVID GONZALEZ	9452	X		BURN PERMIT	182176	\$25.00
12/22/14	JUAN ALMEDA	9453	X		BURN PERMIT	182176	\$25.00
12/22/14	NORMA'S CREATIONS & BEADS	9454		X	BUSINESS OCCUPANCY	182176	\$75.00
12/22/14	GABRIEL LARA	9455	X		BURN PERMIT	182176	\$25.00
12/22/14	ANDREA V MARTINEZ	9456	X		BURN PERMIT	182176	\$25.00
12/23/14	JESUS RUBIO	9457	X		BURN PERMIT	182255	\$25.00
12/23/14	AURORA BETANCOURT	9458	X		BURN PERMIT	182255	\$25.00
12/23/14	FELICIANO RAMIREZ	9459	X		BURN PERMIT	182255	\$25.00
12/24/14	NORMA MARTINEZ	9460	X		BURN PERMIT	182256	\$25.00
12/24/14	INEZ RAMIREZ RODRIGUEZ	9461		X	BUSINESS OCCUPANCY	182256	\$75.00
12/24/14	AMADOR CORONADO	9462	X		BUILDING PERMIT	182256	\$200.00
12/24/14	ALONZO GARZA	9463		X	BURN PERMIT	182256	\$25.00
12/24/14	EMMANUEL MARTINEZ	9464		X	BUSINESS OCCUPANCY	182256	\$75.00
12/24/14	JORGE CASTILLO	9465		X	BUSINESS OCCUPANCY	182256	\$75.00
12/24/14	RUTH LOPEZ	9466	X		BUSINESS OCCUPANCY	182256	\$75.00
12/24/14	RUTH LOPEZ	9467	X		BURN PERMIT	182256	\$25.00
12/24/14	JOSE A VALDEZ	9468	X		BUSINESS OCCUPANCY	182256	\$75.00

12/24/14	JULIO HERNANDEZ	9469	X			BURN PERMIT	182256	\$25.00
12/24/14	ADRIANA AURORA FLORES	9470		X		BUSINESS OCCUPANCY	182256	\$75.00
12/24/14	BEATRIZ CERVANTES	9471	X			BUSINESS OCCUPANCY	182256	\$75.00
12/24/14	ALEJANDRO GONZALEZ	9472	X			BUSINESS OCCUPANCY	182256	\$75.00
12/24/14	SYLVIA SARMIENTO	9473	X			BURN PERMIT	182256	\$25.00
12/24/14	PATRICIA LINTON	9474	X			BUSINESS OCCUPANCY	182256	\$75.00
12/24/14	ABEL TORRES	9475	X			BUSINESS OCCUPANCY	182256	\$75.00
12/29/14	TACO MUNCHIS EL BEBE	9476		OK		BUSINESS OCCUPANCY	182269	\$75.00
12/30/14	JUAN OZUNA	9477	X			BURN PERMIT	182411	\$25.00
12/29/14	CAT-RAF CONVERTER	9478			X	BUSINESS OCCUPANCY	182269	\$75.00
12/29/14	JAMES HOFFMAN	9479	X			BURN PERMIT	182269	\$25.00
12/29/14	MARTIN GALVAN	9480	X			BURN PERMIT	182269	\$25.00
12/29/14	MARIA RODRIGUEZ	9481	X			BURN PERMIT	182269	\$25.00
12/29/14	JUAN CAMARRIO	9482	X			BURN PERMIT	182269	\$25.00
12/29/14	CAROLINA MARTINEZ	9483	X			BURN PERMIT	182269	\$25.00
12/29/14	MANUEL RAMIREZ	9484	X			BUSINESS OCCUPANCY	182269	\$75.00
12/29/14	JOSE SALINAS	9485	X			BURN PERMIT	182269	\$25.00
12/30/14	EDELMIRO FLORES	9486	X			BURN PERMIT	182411	\$25.00
12/30/14	DONALD HOLMES	9487	X			BURN PERMIT	182411	\$25.00
12/30/14	JOHN PEREZ	9488	X			BURN PERMIT	182411	\$25.00
12/30/14	RAUL BALDERAS	9489	X			BURN PERMIT	182411	\$25.00
12/30/14	EMANUEL RIOS	9490	X			BURN PERMIT	182411	\$25.00
12/30/14	DORA RIVAS	9491	X			BURN PERMIT	182411	\$25.00

12/30/14	ADELMIRO LIMON 4	9492 4	X 4		BURN PERMIT 4	182411 4	\$25.00 100
12/30/14	CARDOZA FUNERAL HOME 4	9493 4	X 4		BUSINESS OCCUPANCY 4	182411 4	\$75.00 100
						Grand Total	\$14,150.00

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] 1-8-15 Date Prepared by: Elizabeth Castro 1/8/15 Date
Chief Deputy Fire Marshal Administrative Assistant

Print Name Tommy Ureste 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



HIDALGO COUNTY AUDITOR'S OFFICE
APPROVED BY: Bmo J. E.
DATE: 12/11/15 2/16/15

RECEIVED BY
COUNTY AUDITOR
2015 JAN 9 AM 9 00

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COUNTY of HIDALGO

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



EDINBURG, TEXAS 78539

February 17, 2015

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 December 2014

Dear Mr. Martinez:

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

LUIS M. SINGLETERRY
JUDGE, 92ND D.C.

RODOLFO DELGADO
JUDGE, 93RD D.C.

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

ROSE GUERRA REYNA
JUDGE, 206TH D.C.

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

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

NOE GONZALEZ
JUDGE, 370TH D.C.
OVERSEER

LETICIA LOPEZ
JUDGE, 389TH D.C.

AIDA SALINAS FLORES
JUDGE, 398TH D.C.

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

JESSE CONTRERAS
JUDGE, 449TH D.C.

Conclusion:

Total collections for the month of December were \$14,150.00. Based on the results of our review, we have concluded that generally fees collected were properly accounted and reported.

If you should have any questions, 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

LUIS M. SINGLETERRY
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, 312ND D.C.

NOE GONZALEZ
JUDGE, 370TH D.C.
OVERSEER

LETICIA LOPEZ
JUDGE, 385TH 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 December 31, 2014**

pbc

PART I: SUMMARY OF MONTHLY COLLECTIONS

A	B	C	D	E	F	G	H	I
	Receipt Date	Law Library Receipt # Sequence		Total Collected	COUNTY TREASURER			OVER/ (SHORT)
		BEG #	END #		Receipt Amount	Receipt No.	Receipt Date	
1	1-Dec-14	55083 Δ	55092 Δ	\$ 82.00	\$ 82.00	181554	12/02/14	-
2	2-Dec-14	55093 Δ	55098 Δ	\$ 33.50	\$ 33.50	181593	12/03/14	-
3	3-Dec-14	55099 Δ	55107 Δ	\$ 42.50	\$ 42.50	181725	12/05/14	-
4	4-Dec-14	55108 Δ	55116 Δ	\$ 67.75	\$ 67.75	181728	12/05/14	-
5	5-Dec-14	55117 Δ	55124 Δ	\$ 88.75	\$ 88.75	181791	12/10/14	-
6	6-Dec-14	0	0	\$ -				-
7	7-Dec-14	0	0	\$ -				-
8	8-Dec-14	55125 Δ	55137 Δ	\$ 111.75	\$ 111.75	181795	12/10/14	-
9	9-Dec-14	55138 Δ	55141 Δ	\$ 47.50	\$ 47.50	181800	12/10/14	-
10	10-Dec-14	55142 Δ	55145 Δ	\$ 14.00	\$ 14.00	181930	12/12/14	-
11	11-Dec-14	55146 Δ	55149 Δ	\$ 29.00	\$ 29.00	181931	12/12/14	-
12	12-Dec-14	55150 Δ	55154 Δ	\$ 21.75	\$ 21.75	181943	12/15/14	-
13	13-Dec-14	0	0	\$ -				-
14	14-Dec-14	0	0	\$ -				-
15	15-Dec-14	55155 Δ	55165 Δ	\$ 96.00	\$ 96.00	181977	12/16/14	-
16	16-Dec-14	55166 Δ	55171 Δ	\$ 83.25	\$ 83.25	182096	12/18/14	-
17	17-Dec-14	55172 Δ	55173 Δ	\$ 30.25	\$ 30.25	182097	12/18/14	-
18	18-Dec-14	55174 Δ	55178 Δ	\$ 50.00	\$ 50.00	182107	12/19/14	-
19	19-Dec-14	55179 Δ	55184 Δ	\$ 116.75	\$ 116.75	182211	12/24/14	-
20	20-Dec-14	0	0	\$ -				-
21	21-Dec-14	0	0	\$ -				-
22	22-Dec-14	55185 Δ	55187 Δ	\$ 17.75	\$ 17.75	182212	12/24/14	-
23	23-Dec-14	55188 Δ	55190 Δ	\$ 27.00	\$ 27.00	182271	01/02/15	-
24	24-Dec-14	55191 Δ	55192 Δ	\$ 9.00	\$ 9.00	182270	01/02/15	-
25	25-Dec-14	Holiday Δ	0	\$ -				-
26	26-Dec-14	Holiday Δ	0	\$ -				-
27	27-Dec-14	0	0	\$ -				-
28	28-Dec-14	0	0	\$ -				-
29	29-Dec-14	55193 Δ	55194 Δ	\$ 18.25	\$ 18.25	182272	01/02/15	-
30	30-Dec-14	55195 Δ	55198 Δ	\$ 48.25	\$ 48.25	182458	01/07/15	-
31	31-Dec-14	Holiday Δ	0	\$ -				-

TOTAL RECEIPTS AND FUNDS COLLECTED 1,035.00 *X 25* 0.00
 LESS: REIMBURSEMENTS 0.00 FOR RECEIPT #(s): _____
 TOTAL REVENUE COLLECTIONS 1,035.00

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 \$ 1,088.50
 September \$ 1,272.25
 October \$ 1,091.25
 November \$ 867.75
 December \$ 1,035.00 *4*

HIDALGO COUNTY AUDITOR'S OFFICE
 APPROVED BY: *[Signature]*
 DATE: *11/11/15*

(1) Subtotal \$ 8,314.25

(2) Subtotal \$ 6,224.75

Total (1+2) \$ 14,539.00 *X 28*

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

X1

COUNTY of HIDALGO

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



EDINBURG, TEXAS 78539

February 17, 2015

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 December 2014

Dear Ms. Chapa:

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

LUIS M. SINGLETERRY
JUDGE, 92ND D.C.

RODOLFO DELGADO
JUDGE, 93RD D.C.

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

ROSE GUERRA REYNA
JUDGE, 206TH D.C.

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

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

NOE GONZALEZ
JUDGE, 370TH D.C.
OVERSEER

LETICIA LOPEZ
JUDGE, 389TH D.C.

AIDA SALINAS FLORES
JUDGE, 398TH D.C.

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

JESSE CONTRERAS
JUDGE, 449TH D.C.

Conclusion:

Total collections for the month of December 2014 were \$1,035.00. 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 Eufrazio, CPA
County Auditor

cc: Valde Guerra, Commissioners Court Executive Officer

HIDALGO COUNTY DISTRICT JUDGES

LUIS M. SINGLETERRY
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 HEALTH DEPARTMENT
ENVIRONMENTAL HEALTH DIVISION
MONTHLY FEES REPORT
FOR THE MONTH OF: DECEMBER 2014**

PBC

Part I: RECAP OF COLLECTIONS

A. TOTAL CASH COLLECTED

\$31,655.00

1. ON-SITE SEWAGE DISPOSAL INSPECTION PERMIT FEES

a. INSTALLATION PERMIT FEE

X13-X14

1. EDINBURG	<u>\$6,800.00</u>	<i>X14</i>
2. MISSION	<u>\$-</u>	
3. WESLACO	<u>\$-</u>	

\$6,800.00 *X14*

b. FINAL INSPECTION PERMIT FEE

1. EDINBURG	<u>\$4,800.00</u>	<i>X14</i>
2. MISSION	<u>\$-</u>	
3. WESLACO	<u>\$-</u>	

\$4,800.00 *X10*

2. RESTAURANT INSPECTION FEE

\$14,275.00 *X13*

3. FOOD HANDLER'S CERTIFICATE FEES

\$5,780.00 *X13*

4. MOBILE UNIT DECAL FEES

\$-

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

\$31,655.00

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>80</u> <i>X7</i>	1100-345-21-340-000-0-000	<u>\$6,000.00</u> <i>X7, X8</i>
Final Inspection Permit Fee	\$60	HSC § 366.001 (A)	<u>80</u> <i>X10</i>	1100-345-25-340-000-0-000	<u>\$4,800.00</u> <i>X13, X14</i>
Restaurant Inspection Fee	\$150, \$125, \$100	HSC § 437.012	<u>149</u> <i>X3</i>	1100-345-22-340-000-0-000	<u>\$14,275.00</u> <i>X3, X4</i>
Food Handler's Certificate Fee	\$20	HSC § 438.047	<u>289</u> <i>X3</i>	1100-345-23-340-001-0-000	<u>\$5,780.00</u> <i>X12</i>
Mobile Unit Decal Fee	\$5	HSC § 121.006 (a)	<u>0</u> <i>X12</i>	1100-345-24-340-000-0-000	<u>\$-</u>

STATE FEES

TCEQ Waste Water Fee	\$10	HSC § 367.010	<u>80</u> <i>X7</i>	1100-207-20-000-002-0-000	<u>\$800.00</u> <i>X7, X9</i>
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TOTAL AMOUNT DUE TO THE COUNTY TREASURER:

\$31,655.00 *X13-X14*

variance should => "0"

Mullal
PREPARED BY

2/4/15
DATE

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

2/4/15
DATE

Elyardo Ramo
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: *Bme*
DATE: *2/9/15* *2/10/15*

Revised

X1

COUNTY of HIDALGO

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



EDINBURG, TEXAS 78539

February 17, 2015

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 December 2014

Dear Mr. Olivarez:

We have conducted a limited scope review of the Environmental Health Division *Monthly Fee Report* for the month of December 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 December 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 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 LGC §114.001(b).
- Verified the signature on the *Monthly Fee 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 Fee Reports* 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 Reports* agreed to the receipts issued. In addition, verified that receipts followed sequential order.
- Reviewed receipts, *Daily Remittance/Close-Out Reports*, and the *Monthly Fee Reports*, 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.
- Verified that the collections per the *Monthly Fee Reports* agreed to total receipts issued and the deposits made with the County Treasurer.

HIDALGO COUNTY DISTRICT JUDGES

LUIS M. SINGLETERRY
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, 378TH D.C.
OVERSEER

LETICIA LOPEZ
JUDGE, 389TH D.C.

ANITA 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 December 2014 were \$31,655.00. 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

LUIS M. SINGLETERRY JUDGE, 92 ND D.C.	RODOLFO DELGADO JUDGE, 93 RD D.C.	J. R. "BOBBY" FLORES JUDGE, 139 TH D.C.	ROSE GUERRA REYNA JUDGE, 206 TH D.C.	JUAN R. PARTIDA JUDGE, 275 TH D.C.	MARIO E. RAMIREZ, JR. JUDGE, 332 ND D.C.	NOE GONZALEZ JUDGE, 378 TH D.C.	LETICIA LOPEZ JUDGE, 385 TH D.C.	AIDA SALINAS FLORES JUDGE, 398 TH D.C.	ISRAEL RAMON, JR. JUDGE, 430 TH D.C.	JESSE CONTRERAS JUDGE, 449 TH D.C.
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COUNTY OF HIDALGO, TEXAS
SCHEDULE OF RECIPITS AND DEPOSITS FOR THE MONTH OF:
PRECINCT 1, SANITATION PROGRAM

Dec-14

PBC

	Receipt Date	Receipt # Sequence		Total Collected	Credit Card Amount (Direct Deposit)	LONE STAR NATIONAL BANK			COUNTY TREASURER			OVER/ (SHORT)	
		BEG #	END #			Deposit Amount	Date of Deposit	Deposit Slip Number	Receipt Date	Receipt Number	Diff on Dates		
1	1-Dec							212				0	\$ -
2	2-Dec							212				0	\$ -
3	3-Dec							212				0	\$ -
4	4-Dec							212				0	\$ -
5	5-Dec							212				0	\$ -
6	6-Dec							212				0	\$ -
7	7-Dec							212				0	\$ -
8	8-Dec							212				0	\$ -
9	9-Dec							212				0	\$ -
10	10-Dec							212				0	\$ -
11	11-Dec							212				0	\$ -
12	12-Dec							212				0	\$ -
13	13-Dec							212				0	\$ -
14	14-Dec							212				0	\$ -
15	15-Dec							212				0	\$ -
16	16-Dec							212				0	\$ -
17	17-Dec							212				0	\$ -
18	18-Dec							212				0	\$ -
19	19-Dec							212				0	\$ -
20	20-Dec							212				0	\$ -
21	21-Dec							212				0	\$ -
22	22-Dec							212				0	\$ -
23	23-Dec	212-00002	212-00012	\$ 500.00	\$ -	\$ 500.00	12/23/14	212	00001	1/16/2015	182821	-24	\$ -
24	24-Dec	212-00013	212-00022	\$ 750.00	\$ 200.00	\$ 550.00	12/29/14	212	00002	1/6/2015	182448	-8	\$ -
25	25-Dec	Holiday						212				0	\$ -
26	26-Dec	Holiday						212				0	\$ -
27	27-Dec							212				0	\$ -
28	28-Dec							212				0	\$ -
29	29-Dec	212-00023	212-00048	\$ 1,325.00	\$ 325.00	\$ 1,000.00	12/30/14	212	00003	1/7/2015	182461	-8	\$ -
30	30-Dec	212-00052	212-00084	\$ 1,750.00	\$ 450.00	\$ 1,300.00	12/30/14	212	00004	1/7/2015	182463	-8	\$ -
31	31-Dec	Holiday						212				0	\$ -

TOTALS \$ 4,325.00 \$ 975.00 \$ 3,350.00

\$ -

TOTAL AMOUNT DUE TO GENERAL FUND-----1100-322-70-121-000-0-000-----	\$ 4,325.00
LESS: TOTAL AMOUNT REMITTED TO GENERAL FUND (DIRECT DEPOSIT)-----	\$ 975.00
TOTAL FUNDS DUE TO THE COUNTY TREASURER-----	\$ 3,350.00

PREPARED BY:

Tara Garcia

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

APPROVED BY

Dio Roca

HIDALGO COUNTY AUDITOR'S OFFICE

APPROVED BY:

DATE: 2/17/15

DATE

1/20/15

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

COUNTY AUDITOR'S FORM: RE-PCT.1-005 REVISED:

42 01 00 82 NUP 5102

RECEIVED BY
COUNTY AUDITOR

11

COUNTY HIDALGO

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



EDINBURG, TEXAS 78539

February 23, 2015

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

Re: Review of the Precinct 1 Sanitation Program *Monthly Fees Report* and Supporting Documentation
For the month of December 2014

Dear Commissioner Cuellar:

We conducted a limited scope review of the Precinct 1 Sanitation Program *Monthly Fees Report* and all supporting documentation for the month of December 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 December 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 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 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 proper fee amounts were collected and reported.
- Verified that receipts and permits issued followed a sequential order.
- Verified that procedures for voided receipts and permits were properly followed.

HIDALGO COUNTY DISTRICT JUDGES

LUIS M. SINGLETERRY
JUDGE, 12th D.C.

RODOLFO DELGADO
JUDGE, 13th D.C.

J. R. "BOBBY" FLORES
JUDGE, 13th D.C.

ROSE GUERRA REYNA
JUDGE, 20th D.C.

JUAN R. PARTIDA
JUDGE, 27th D.C.

MARIO E. RAMIREZ, JR.
JUDGE, 33rd D.C.

NOE GONZALEZ
JUDGE, 37th D.C.
OVERSEER

LETICIA LOPEZ
JUDGE, 38th D.C.

AIDA SALINAS FLORES
JUDGE, 39th D.C.

ISRAEL RAMON, JR.
JUDGE, 43rd D.C.

JESSE CONTRERAS
JUDGE, 44th 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 receipts 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 December 2014 were \$4,325.00. 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 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

LUIS M. SINGLETERRY
JUDGE, 92ND D.C.

RODOLFO DELGADO
JUDGE, 93RD D.C.

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

ROSE GUERRA REYNA
JUDGE, 206TH D.C.

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

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

NOE GONZALEZ
JUDGE, 370TH D.C.
OVERSEER

LETICIA LOPEZ
JUDGE, 389TH D.C.

AIDA SALINAS FLORES
JUDGE, 398TH D.C.

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

JESSE CONTRERAS
JUDGE, 449TH D.C.

COUNTY OF HIDALGO, TEXAS
SCHEDULE OF RECEIPTS AND DEPOSITS FOR THE MONTH OF
PRECINCT 2, SANITATION PROGRAM

DECEMBER 2014

Receipt Date	Receipt # Sequence		Total Collected	Credit Card Amount (Direct Deposit)	LONE STAR NATIONAL BANK			COUNTY TREASURER			OVER/ (SHORT)
	BEG #	END #			Deposit Amount	Date of Deposit	Deposit Slip Number	Receipt Date	Receipt Number	Diff on Dates	
1	1-Dec						222			0	\$ -
2	2-Dec						222			0	\$ -
3	3-Dec						222			0	\$ -
4	4-Dec						222			0	\$ -
5	5-Dec						222			0	\$ -
6	6-Dec						222			0	\$ -
7	7-Dec						222			0	\$ -
8	8-Dec						222			0	\$ -
9	9-Dec						222			0	\$ -
10	10-Dec						222			0	\$ -
11	11-Dec						222			0	\$ -
12	12-Dec						222			0	\$ -
13	13-Dec						222			0	\$ -
14	14-Dec						222			0	\$ -
15	15-Dec						222			0	\$ -
16	16-Dec						222			0	\$ -
17	17-Dec						222			0	\$ -
18	18-Dec						222			0	\$ -
19	19-Dec						222			0	\$ -
20	20-Dec						222			0	\$ -
21	21-Dec						222			0	\$ -
22	22-Dec	222-00001 222-00008	\$ 800.00	\$ -	\$ 800.00	12/22/2014	222 00001	1/6/2015	182453	-15	\$ -
23	23-Dec	222-00009 222-00018	\$ 800.00	\$ 100.00	\$ 700.00	12/23/2014	222 00002	1/7/2015	182468	-15	\$ -
24	24-Dec	222-00019 222-00021	\$ 175.00	\$ 25.00	\$ 150.00	12/24/2014	222 00003	1/7/2015	182469	-14	\$ -
25	25-Dec						222			0	\$ -
26	26-Dec						222			0	\$ -
27	27-Dec						222			0	\$ -
28	28-Dec						222			0	\$ -
29	29-Dec	222-00022 222-00037	\$ 1,100.00	\$ 200.00	\$ 900.00	12/29/2014	222 00004	1/7/2015	182470	-9	\$ -
30	30-Dec	222-00038 222-00049	\$ 700.00	\$ 125.00	\$ 575.00	12/30/2014	222 00005	1/7/2015	182472	-8	\$ -
31	31-Dec						222			0	\$ -
TOTALS			\$ 3,575.00	\$ 450.00	\$ 3,125.00						\$ -

TOTAL AMOUNT DUE TO GENERAL FUND-----1100-322-70-122-000-0-000-----	\$ 3,575.00
LESS: TOTAL AMOUNT REMITTED TO GENERAL FUND (DIRECT DEPOSIT)-----	\$ 450.00
TOTAL FUNDS DUE TO THE COUNTY TREASURER-----	\$ 3,125.00

PREPARED BY: Angelo Davis

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

Irila Zamora
APPROVED BY

1-7-2015
DATE

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

Y AUDITOR'S FORM RE-PCT 2-005 REVISED 12/2014

HIDALGO COUNTY AUDITOR'S OFFICE
APPROVED BY: Bmo
DATE: 11/3/15

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

February 23, 2015

The Honorable Eduardo Cantu
Hidalgo County Commissioner Pct. No. 2
300 W. Hall Acres Suite G
Pharr, Texas 78577

Re: Review of the Precinct 2 Sanitation Program *Monthly Fees Report* and Supporting Documentation
For the month of December 2014

Dear Commissioner Cantu:

We conducted a limited scope review of the Precinct 2 Sanitation Program *Monthly Fees Report* and all supporting documentation for the month of December 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 December 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 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 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 proper fee amounts were collected and reported.
- Verified that receipts and permits issued followed a sequential order.
- Verified that procedures for voided receipts and permits were properly followed.

HIDALGO COUNTY DISTRICT JUDGES

LUIS M. SINGLETERRY
JUDGE, 52ND D.C.

RODOLFO DELGADO
JUDGE, 53RD 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, 379TH 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 receipts 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 December 2014 were \$3,575.00. 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 Eufrazio, CPA
County Auditor

cc: Valde Guerra, Commissioners Court Executive Officer

HIDALGO COUNTY DISTRICT JUDGES

LUIS M. SINGLETERRY
JUDGE, 92ND D.C.

RODOLFO DELGADO
JUDGE, 93RD D.C.

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

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JUDGE, 398TH D.C.

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

JESSE CONTRERAS
JUDGE, 449TH D.C.

COUNTY OF HIDALGO, TEXAS
SCHEDULE OF RECPTS AND DEPOSITS FOR THE MONTH OF:
PRECINCT 3, SANITATION PROGRAM

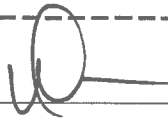
DECEMBER 2014

	Receipt Date	Receipt # Sequence		Total Collected	Credit Card Amount (Direct Deposit)	LONE STAR NATIONAL BANK			COUNTY TREASURER			OVER/ (SHORT)	
		BEG #	END #			Deposit Amount	Date of Deposit	Deposit Slip Number	Receipt	Receipt	Diff on Dates		
									Date	Number			
1	1-Dec							232				0	\$ -
2	2-Dec							232				0	\$ -
3	3-Dec							232				0	\$ -
4	4-Dec							232				0	\$ -
5	5-Dec							232				0	\$ -
6	6-Dec							232				0	\$ -
7	7-Dec							232				0	\$ -
8	8-Dec							232				0	\$ -
9	9-Dec							232				0	\$ -
10	10-Dec							232				0	\$ -
11	11-Dec							232				0	\$ -
12	12-Dec							232				0	\$ -
13	13-Dec							232				0	\$ -
14	14-Dec							232				0	\$ -
15	15-Dec							232				0	\$ -
16	16-Dec							232				0	\$ -
17	17-Dec							232				0	\$ -
18	18-Dec							232				0	\$ -
19	19-Dec							232				0	\$ -
20	20-Dec							232				0	\$ -
21	21-Dec							232				0	\$ -
22	22-Dec							232				0	\$ -
23	23-Dec	1 4	28 4	\$ 425.00	\$ 25.00	\$ 400.00	12.23-2014	232	000014	12/23/2014	1824994	#VALUE!	\$ -
24	24-Dec	9 4	12 4	\$ 175.00	\$ -	\$ 175.00	12-24-2014	232	000024	12/24/2014	1824504	0	\$ -
25	25-Dec	HOLIDAY						232				0	\$ -
26	26-Dec	HOLIDAY						232				0	\$ -
26	27-Dec							232				0	\$ -
27	28-Dec							232				0	\$ -
29	29-Dec	13 4	48 4	\$ 1,600.00		\$ 1,600.00		232	00004	12/29/2014	182451	-42002	\$ -
30	30-Dec	49 4	75 4	\$ 1,450.00		\$ 1,450.00		232	00005	12/30/2014	182474	-42003	\$ -
31	31-Dec	HOLIDAY						232				0	\$ -

TOTALS \$ 3,650.00 \$ 25.00 \$ 3,625.00

\$ -

TOTAL AMOUNT DUE TO GENERAL FUND-----1100-322-70-123-000-0-000-----	\$	3,650.00	4
LESS: TOTAL AMOUNT REMITTED TO GENERAL FUND (DIRECT DEPOSIT)-----	\$	25.00	4
TOTAL FUNDS DUE TO THE COUNTY TREASURER-----	\$	3,625.00	4

PREPARED BY: 

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

APPROVED BY: 

DATE: 2/20/15

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 3-005 REVISED 12/2014

Revised 2/20/15

HIDALGO COUNTY AUDITOR'S OFFICE

APPROVED BY: 

DATE: 2/20/15 2/23/15

X1

COUNTY of HIDALGO

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



EDINBURG, TEXAS 78539

February 23, 2015

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

Re: Review of the Precinct 3 Sanitation Program *Monthly Fees Report* and Supporting Documentation
For the month of December 2014

Dear Commissioner Flores:

We conducted a limited scope review of the Precinct 3 Sanitation Program *Monthly Fees Report* and all supporting documentation for the month of December 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 December 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 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 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 proper fee amounts were collected and reported.
- Verified that receipts and permits issued followed a sequential order.
- Verified that procedures for voided receipts and permits were properly followed.

HIDALGO COUNTY DISTRICT JUDGES

LUIS M. SINGLETERRY
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.

IDA 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 receipts 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 December 2014 were \$3,650.00. 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 Enfracio, CPA
County Auditor

cc: Valde Guerra, Commissioners Court Executive Officer

HIDALGO COUNTY DISTRICT JUDGES

LUIS M. SINGLETERRY
JUDGE, 92ND D.C.

RODOLFO DELGADO
JUDGE, 93RD D.C.

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

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JUDGE, 206TH D.C.

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JUDGE, 275TH D.C.

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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, 443TH D.C.

PBC

COUNTY OF HIDALGO, TEXAS
SCHEDULE OF RECIPITS AND DEPOSITS FOR THE MONTH OF:
PRECINCT 4, SANITATION PROGRAM

DECEMBER 2014

	Receipt Date	Receipt # Sequence		Total Collected	Credit Card Amount (Direct Deposit)	LONE STAR NATIONAL BANK			COUNTY TREASURER			OVER/ (SHORT)	
		BEG #	END #			Deposit Amount	Date of Deposit	Deposit Slip Number	Receipt Date	Receipt Number	Diff on Dates		
1	1-Dec							242				0	\$ -
2	2-Dec							242				0	\$ -
3	3-Dec							242				0	\$ -
4	4-Dec							242				0	\$ -
5	5-Dec							242				0	\$ -
6	6-Dec							242				0	\$ -
7	7-Dec							242				0	\$ -
8	8-Dec							242				0	\$ -
9	9-Dec							242				0	\$ -
10	10-Dec							242				0	\$ -
11	11-Dec							242				0	\$ -
12	12-Dec							242				0	\$ -
13	13-Dec							242				0	\$ -
14	14-Dec							242				0	\$ -
15	15-Dec							242				0	\$ -
16	16-Dec							242				0	\$ -
17	17-Dec							242				0	\$ -
18	18-Dec							242				0	\$ -
19	19-Dec							242				0	\$ -
20	20-Dec							242				0	\$ -
21	21-Dec							242				0	\$ -
22	22-Dec	242-00001	242-00022	\$ 1,600.00	\$ 675.00	\$ 925.00	12/22/14	242	1	1/6/2015	182443	-15	\$ -
23	23-Dec	242-00023	242-00042	\$ 975.00	\$ 400.00	\$ 575.00	12/23/14	242	2	1/6/2015	182445	-14	\$ -
24	24-Dec	242-00043	242-00048	\$ 325.00	\$ -	\$ 325.00	12/29/14	242	3	1/6/2015	182457	-8	\$ -
25	25-Dec							242				0	\$ -
26	26-Dec							242				0	\$ -
26	27-Dec							242				0	\$ -
27	28-Dec							242				0	\$ -
29	29-Dec	242-00049	242-00088	\$ 2,600.00	\$ 925.00	\$ 1,675.00	12/30/14	242	4	1/6/2015	182446	-7	\$ -
30	30-Dec	242-00089	242-00139	\$ 3,350.00	\$ 1,225.00	\$ 2,125.00	12/30/14	242	5	1/6/2015	182447	-7	\$ -
31	31-Dec							242				0	\$ -
TOTALS				\$ 8,850.00	\$ 3,225.00	\$ 5,625.00							\$ -

TOTAL AMOUNT DUE TO GENERAL FUND—1100-322-70-124-000-0-000	\$ 8,850.00
LESS: TOTAL AMOUNT REMITTED TO GENERAL FUND (DIRECT DEPOSIT)	\$ 3,225.00
TOTAL FUNDS DUE TO THE COUNTY TREASURER	\$ 5,625.00

PREPARED BY: Ken L. Davis

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

Belinda A. Beltran
APPROVED BY

1/6/15
DATE

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.4-002 REVISED: 12/2014

HIDALGO COUNTY AUDITOR'S OFFICE
APPROVED BY: [Signature]
DATE: 2/9/15

X1

COUNTY of HIDALGO

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



EDINBURG, TEXAS 78539

February 23, 2015

The Honorable Joseph Palacios
Hidalgo County Commissioner Pct. No. 4
1051 N. Doolittle Rd.
Edinburg, TX 78542

Re: Review of the Precinct 4 Sanitation Program *Monthly Fees Report* and Supporting Documentation
For the month of December 2014

Dear Commissioner Palacios:

We conducted a limited scope review of the Precinct 4 Sanitation Program *Monthly Fees Report* and all supporting documentation for the month of December 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 December 2014. Our review was not designed nor intended to be a detailed study of every relevant control system, procedure, or transaction. Accordingly, the opportunities for improvement presented in this report may not be all-inclusive of areas where improvement could be made.

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

Methodology:

In planning and performing our review, we reviewed applicable statutes and fee schedules. The following 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 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 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 proper fee amounts were collected and reported.
- Verified that receipts and permits issued followed a sequential order.
- Verified that procedures for voided receipts and permits were properly followed.

HIDALGO COUNTY DISTRICT JUDGES

LUIS M. SINGLETERRY
JUDGE, 92ND D.C.

RODOLFO DELGADO
JUDGE, 93RD D.C.

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

ROSE GUERRA REYNA
JUDGE, 206TH D.C.

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

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

NOE GONZALEZ
JUDGE, 370TH D.C.
OVERSEER

LETICIA LOPEZ
JUDGE, 389TH D.C.

AIDA SALINAS FLORES
JUDGE, 398TH D.C.

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

JESSE CONTRERAS
JUDGE, 449TH D.C.

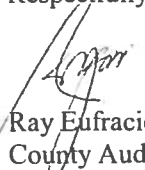
- Reviewed *Cashier's Daily Close-Out Reports/Daily Remittance Forms (Close-Out Report)* to determine whether fees collected were properly accounted & deposited with the County Treasurer on a daily basis.
- Verified that the collections per the *Monthly Report* agreed to total receipts issued and the 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 December 2014 were \$8,850.00. 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 Eufracio, CPA
County Auditor

cc: Valde Guerra, Commissioners Court Executive Officer

HIDALGO COUNTY DISTRICT JUDGES

LUIS M. SINGLETERRY
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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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, TEXAS
DELTA LAKE PARK, PRECINCT 1
MONTHLY REPORT FOR THE MONTH ENDING
January 2015

	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	1/1/2015				\$ -	\$ -			211 0
2	1/2/2015				\$ -	\$ -			211 0
3	1/3/2015				\$ -	\$ -			211 0
4	1/4/2015				\$ -	\$ -			211 0
5	1/5/2015				\$ -	\$ -			211 0
6	1/6/2015				\$ -	\$ -			211 0
7	1/7/2015				\$ -	\$ -			211 0
8	1/8/2015				\$ -	\$ -			211 0
9	1/9/2015				\$ -	\$ -			211 0
10	1/10/2015				\$ -	\$ -			211 0
11	1/11/2015				\$ -	\$ -			211 0
12	1/12/2015				\$ -	\$ -			211 0
13	1/13/2015				\$ -	\$ -			211 0
14	1/14/2015				\$ -	\$ -			211 0
15	1/15/2015				\$ -	\$ -			211 0
16	1/16/2015				\$ -	\$ -			211 0
17	1/17/2015				\$ -	\$ -			211 0
18	1/18/2015	310564	310592	29	\$ 58.00	\$ 58.00	1/21/2015	183397	211 02426
19	1/19/2015				\$ -	\$ -			211 0
20	1/20/2015				\$ -	\$ -			211 0
21	1/21/2015				\$ -	\$ -			211 0
22	1/22/2015				\$ -	\$ -			211 0
23	1/23/2015				\$ -	\$ -			211 0
24	1/24/2015				\$ -	\$ -			211 0
25	1/25/2015	310593	310656	64	\$ 128.00	\$ 128.00	1/28/2015	183399	211 02427
26	1/26/2015				\$ -	\$ -			211 0
27	1/27/2015				\$ -	\$ -			211 0
28	1/28/2015				\$ -	\$ -			211 0
29	1/29/2015				\$ -	\$ -			211 0
30	1/30/2015				\$ -	\$ -			211 0
31	1/31/2015				\$ -				211 0
					93	\$ 186.00			

TOTAL RECEIPTS AND FUNDS COLLECTED:

93 x \$2.00 = \$ 186.00

TOTAL AMOUNT DUE TO GENERAL FUND-----1100-347-40-121-000-0-000-----	\$ 186.00
LESS: TOTAL AMOUNTS REMITTED TO GENERAL FUND-----	\$ 186.00
TOTAL FUNDS DUE TO THE COUNTY TREASURER-----	\$ -

HIDALGO COUNTY AUDITOR'S OFFICE

PREPARED BY: Thomas I. Cantu DATE: 2/3/15 DATE: 2/5/15

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.

HIDALGO COUNTY AUDITOR'S OFFICE

02.06.15
DATE

COMMISSIONER PRCT NO. 1

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

COUNTY 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

February 23, 2015

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 January 2015

Dear Commissioner Cuellar:

We conducted a limited scope review of the Delta Lake *Monthly Fees Report* and all supporting documentation for the month of January 2015 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 January 2015. 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 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 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

LUIS M. SINGLETERRY
JUDGE, 92ND D.C.

RODOLFO DELGADO
JUDGE, 93RD D.C.

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

ROSE GUERRA REYNA
JUDGE, 206TH D.C.

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

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

NOE GONZALEZ
JUDGE, 370TH D.C.
OVERSEER

LETICIA LOPEZ
JUDGE, 389TH D.C.

ADA SALINAS FLORES
JUDGE, 398TH D.C.

ISRAEL RAMON, JR.
JUDGE, 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 January 2015 were \$186.00. 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 fee from Monday through Saturday is waived. 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.

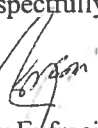
Recommendation:

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

Please provide a written management response to the observation noted above by February 27, 2015.

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

LUIS M. SINGLETERRY
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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OVERSEER

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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
January 2015

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 1/1/2015								231
2 1/2/2015								231
3 1/3/2015	371254	371277	24	\$ 96.00	\$ 96.00	1/3/2015	182412	231 00857
4 1/4/2015	371278	371293	16	\$ 64.00	\$ 64.00	1/4/2015	182413	231 00858
5 1/5/2015								231
6 1/6/2015								231
7 1/7/2015								231
8 1/8/2015								231
9 1/9/2015								231
10 1/10/2015	371294	371295	2	\$ 8.00	\$ 8.00	1/11/2015	182643	231 00859
11 1/11/2015	371296	371303	8	\$ 32.00	\$ 32.00	1/12/2015	182644	231 00860
12 1/12/2015								231
13 1/13/2015								231
14 1/14/2015								231
15 1/15/2015								231
16 1/16/2015								231
17 1/17/2015	371304	371305	2	\$ 8.00	\$ 8.00	1/18/2015	182892	231 00861
18 1/17/2015	371307	371340	34	\$ 136.00	\$ 136.00	1/18/2015	182892	231 00861
19 1/18/2015	371341	371403	63	\$ 252.00	\$ 252.00	1/18/2015	182893	231 00862
20 1/20/2015								231
21 1/21/2015								231
22 1/22/2015								231
23 1/23/2015								231
24 1/24/2015	371404	371431	28	\$ 112.00	\$ 112.00	1/24/2015	183075	231 00863
25 1/25/2015	371432	371473	42	\$ 168.00	\$ 168.00	1/25/2015	183076	231 00864
26 1/26/2015								231
27 1/27/2015								231
28 1/28/2015								231
29 1/29/2015								231
30 1/30/2015								231
31 1/31/2015	371474	371515	42	\$ 168.00	\$ 168.00	1/31/2015	183312	231 00865
				1,044.00	1,044.00			
				261 x	\$4.00			

LESS: TOTAL AMOUNTS REMITTED TO GENERAL FUND-----
TOTAL FUNDS DUE TO THE COUNTY TREASURER-----

\$1,044.00
\$1,044.00

PREPARED BY: Gerardo Flores

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

[Signature]

2/4/2015
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: 1/10/15

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

February 23, 2015

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 January 2015

Dear Commissioner Flores:

We conducted a review of the Anzalduas Park *Monthly Fees Report* and all supporting documentation for the month of January 2015 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 January 2015. 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

LUIS M. SINGLETERRY
JUDGE, 52ND D.C.

RODOLFO DELGADO
JUDGE, 53RD D.C.

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

ROSE GUERRA REYNA
JUDGE, 206TH D.C.

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

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

NOE GONZALEZ
JUDGE, 370TH D.C.
OVERSEER

LETICIA LOPEZ
JUDGE, 389TH D.C.

AIDA SALINAS FLORES
JUDGE, 398TH D.C.

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

JESSE CONTRERAS
JUDGE, 449TH D.C.

Conclusion:

Total collections for the month of January 2015 were \$1,044.00. 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 Park 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 March 6, 2015.

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

LUIS M. SINGLETERRY
JUDGE, 92ND D.C.

RODOLFO DELGADO
JUDGE, 93RD D.C.

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ADA SALINAS FLORES
JUDGE, 398TH D.C.

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

JESSE CONTRERAS
JUDGE, 449TH D.C.

Constable Celestino Avila Jr. Monthly Report

For the Month Ending

January 2015

Date	Plaintiff	Defendant	Receipt #	Cause #	Type of Service	In/Out County	Court	Treasurer #	Amount Due
Friday, January 09, 2015	Southern Star Transport, LTD	Enriquez Enterprises	011155-1	SC15-004JM	Small Claims	In County	Justice Clerk	182750	\$75.00
Monday, January 12, 2015	Santos Espinosa	Juan Alvarado	011156-1	SC15-005JM	Small Claims	In County	Justice Clerk	182854	\$75.00
Tuesday, January 20, 2015	Travis County	David M. Penoli	011157-1	D-1-GN-14-00283	Ex Suit	Out of County	District Clerk	183402	\$70.00
Monday, January 26, 2015	Lilia T. Valadez	Maria C. Villarreal	011158-1	SC15-015JM	Small Claims	In County	Justice Clerk	183404	\$75.00
Monday, January 05, 2015	Xalostoc Cazares Crisp	Cynthia Camargo	C1-2015-01	SC15-001J12	Small Claims	In County	Justice Clerk	182747	\$70.00
Monday, January 05, 2015	Portfolio Recovery Associates, LLC	Yvonne Rodriguez (order for sub requested)	C1-2015-02	DC14-239GS	Justice Claims	In County	Justice Clerk	182747	\$70.00
Monday, January 05, 2015	Security Finance	Mathew Rangel	C1-2015-03	DC15-001JM	Justice Claims	In County	Justice Clerk	182747	\$70.00
Tuesday, January 06, 2015	Lidia Zimmermann/Saul Reyes	Fabiola Olivarez	C1-2015-04	LC15-002JM	FED	In County	Justice Clerk	182748	\$70.00
Tuesday, January 06, 2015	Medina Real Estate/ Juan M. Medina	Jamie Simmons	C1-2015-05	LC15-003JM	FED	In County	Justice Clerk	182748	\$70.00
Tuesday, January 13, 2015	Jose Martinez	Adriana Abigail Reyes	C1-2015-06	SC15-006JM	Small Claims	In County	Justice Clerk	182855	\$75.00

Wednesday, February 04, 2015



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

Approved by:

Constable Precinct 1

Prepared by:

Administrative Assistant



Date	Plaintiff	Defendant	Receipt #	Cause #	Type of Service	In/Out County	Court	Treasurer #	Amount Due
Friday, January 16, 2015	Norma L. Gonzalez	Gloria Gonzalez	C1-2015-07	LC15-006JM	FED	In County	Justice Clerk	183400	\$75.00
Tuesday, January 20, 2015	Raul Yereña	Juan Villalobos & Family	C1-2015-08	LC15-008JM	FED	In County	Justice Clerk	183402	\$75.00
Thursday, January 22, 2015	Juana Sifuentes	Maria Ochoa	C1-2015-09	SC15-012JM	Small Claims	In County	Justice Clerk	183403	\$75.00
Monday, January 26, 2015	Maria Palomo	Sergio Ramirez	C1-2015-10	SC15-014JM	Small Claims	In County	Justice Clerk	183404	\$75.00
Monday, January 26, 2015	My Place Mobile Home Sales & Rent	Mario Vasquez	C1-2015-11	LC15-016JM	FED	In County	Justice Clerk	183404	\$75.00
Tuesday, January 27, 2015	Jesus A. Leza Jr	Cynthia M. Noriega and all parties present at resident below	C1-2015-12	LC15-019JM	FED	In County	Justice Clerk	183406	\$75.00
Tuesday, January 27, 2015	Antonio Olague	Christina Guerra	C1-2015-13	LC15-020JM	FED	In County	Justice Clerk	183406	\$75.00
Grand Total									\$1,245.00

* Dates: receipt numbers are of sequence due to written receipts made as explained on each daily report.

HIDALGO COUNTY AUDITOR'S OFFICE

APPROVED BY: *Bme*

DATE: *2/24/15*

Wednesday, February 04, 2015



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

Approved by:

Constable, Precinct 1

Prepared by:

Administrative Assistant 11



Page 2 of 2

X/a

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

February 27, 2015

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 January 2015

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 January 2015 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 January 2015. 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

LUIS M. SINGLETERRY
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, 389TH D.C.

AIDA SALINAS FLORES
JUDGE, 398TH D.C.

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

JESSE CONTRERAS
JUDGE, 449TH D.C.

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

Conclusion:

Total collections for the month of January 2015 were \$1,245.00. 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:

We noted during our review that \$70.00 were collected in 5 separate cases for citations (C1-2015-1, C1-2015-2, C1-2015-3, C1-2015-4, and C12015-5) instead of \$75.00. According to the Administrative Assistant, *Odyssey* prompted her to collect \$70.00 instead of \$75.00. The Administrative Assistant used manual receipts to receipt subsequent collections until the fees in *Odyssey* were updated.

On September 23, 2014, Commissioners Court approved the Sheriff's and Constables' Fee Schedule. The fee for citations increased from \$70.00 to \$75.00, effective January 1, 2015. The Constables are required to collect fees in accordance with the fee schedule.

Failure to ensure that fees are collected in accordance to the Sheriff's and Constables' fee schedule may result in the loss of County funds.

Recommendation:

Management should contact each of the 5 payers to collect the \$5.00 underpayments. In addition, management should ensure that the Information Technology Department is contacted in a timely manner to ensure that fees in *Odyssey* are updated prior to taking effect.

Please provide a management response to the observations noted above by March 13, 2015.

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
Renan Ramirez, Chief Information Officer

HIDALGO COUNTY DISTRICT JUDGES

LUIS M. SINGLETERRY
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.

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JUDGE, 389TH D.C.

ADA 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

February 23, 2015

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 January 2015

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 January 2015 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 January 2015. 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

LUIS M. SINGLETERRY
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.

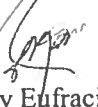
JESSE CONTRERAS
JUDGE, 449TH D.C.

Conclusion:

Total collections for the month of January 2015 were \$1,625.00. 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 Enfracio, CPA
County Auditor

cc: Valde Guerra, Commissioners Court Executive Officer

HIDALGO COUNTY DISTRICT JUDGES

LUIS M. SINGLETERRY
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.

ADA SALINAS FLORES
JUDGE, 398TH D.C.

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

JESSE CONTRERAS
JUDGE, 449TH D.C.

For the Month Ending January 1962

Approved by:

Constable, Precinct 3

Prepared by:

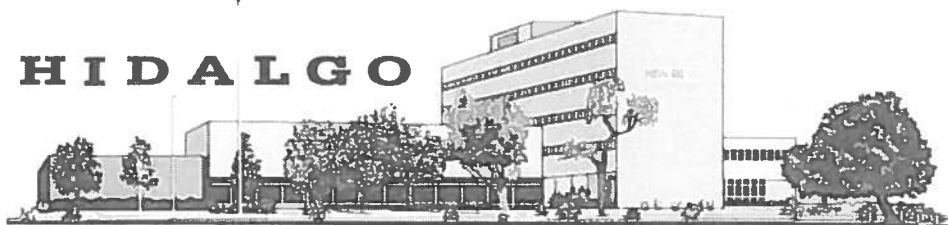
County Auditor's Form AS-C-002

Revised 3/01

HIDALGO COUNTY AUDITOR'S OFFICE
APPROVED BY: [Signature]
DATE: May 2/11

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

February 23, 2015

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 January 2015

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 January 2015 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 January 2015. 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 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.
- Reviewed receipts, *Cashier's Daily Close-Out Reports/Daily Remittance Forms*, and *Monthly Fees Report* to verify proper completion.

HIDALGO COUNTY DISTRICT JUDGES

LUIS M. SINGLETERRY
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, 376TH 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 January 2015 were \$420.00. 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:

We noted during our review that \$70.00 was collected for a "Levy, Deed, and Notice Package" instead of \$75.00. According to the Administrative Assistant, Odyssey prompted her to collect \$70.00 instead of \$75.00.

On September 23, 2014, Commissioners Court approved the Sheriff and Constables Fee Schedule. The fee for a "Levy, Deed, and Notice Package" increased from \$70.00 to \$75.00, effective January 1, 2015. The Constables are required to collect fees in accordance with the fee schedule.

Failure to ensure that fees are collected in accordance to the sheriff's and Constables fee schedule may result in the loss of County funds.

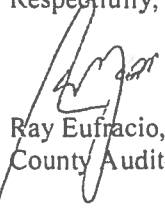
Recommendation:

Management should contact the payer to collect the \$5.00 underpayment. In addition, management should contact the Information Technology Department and request that Odyssey be programmed to assess the correct fee amount for a "Levy, Deed, and Notice Package."

Please provide a management response to the observations noted above by March 6, 2015.

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

LUIS M. SINGLETERRY
JUDGE, 92ND D.C.

RODOLFO DELGADO
JUDGE, 93RD D.C.

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

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JUDGE, 208TH D.C.

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JUDGE, 275TH D.C.

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JUDGE, 332ND D.C.

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JUDGE, 378TH D.C.
OVERSEER

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AIDA SALINAS FLORES
JUDGE, 396TH D.C.

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

JESSE CONTRERAS
JUDGE, 449TH D.C.

MONTHLY REPORT
January 2015 062

For the Month Ending **January 2015**

RECEIVED BY
COUNTY AUDITOR
2015 FEB 6 PM 4 03

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

Approved by:

Constable, December 4

Prepared by:

Navla Muñoz

County Auditor's Form AS-C-002

Revised: 3/01 HIDALGO COUNTY AUDITOR'S OFFICE

APPROVED BY: *Amo*

DATE: 2/11/15

Page 1 of 1

XV

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

February 23, 2015

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 January 2015

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 January 2015 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 January 2015. 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 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 Reports* agreed to total receipts issued and the deposits made with the County Treasurer.

HIDALGO COUNTY DISTRICT JUDGES

LUIS M. SINGLETERRY
JUDGE, 92ND D C

RODOLFO DELGADO
JUDGE, 93RD D C

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

ROSE GUERRA REYNA
JUDGE, 206TH D C

JUAN R. PARTIDA
JUDGE, 275TH D C

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

NOE GONZALEZ
JUDGE, 370TH D C
OVERSEER

LETICIA LOPEZ
JUDGE, 389TH D C

AIDA SALINAS FLORES
JUDGE, 398TH D C

ISRAEL RAMON, JR.
JUDGE, 430TH D C

JESSE CONTRERAS
JUDGE, 449TH D C

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

Conclusion:

Total collections for the month of January 2015 were \$155.00. 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

LUIS M. SINGLETERRY
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**

January 31, 2015

PART I: SUMMARY OF MONTHLY COLLECTIONS

A	B	C	D	E	F	G	H	I
	Receipt Date	Law Library Receipt # Sequence		Total Collected	COUNTY TREASURER			OVER/ (SHORT)
		BEG #	END #		Receipt Amount	Receipt No.	Receipt Date	
1	1-Jan-15	Holiday	0	\$ -				-
2	2-Jan-15	55199	55203	\$ 32.00	32.00	182459	01/07/15	-
3	3-Jan-15	0	0	\$ -				-
4	4-Jan-15	0	0	\$ -				-
5	5-Jan-15	55204	55208	\$ 88.25	88.25	182460	01/07/15	-
6	6-Jan-15	55209	55216	\$ 73.00	73.00	182462	01/07/15	-
7	7-Jan-15	55217	55227	\$ 70.00	70.00	182618	01/12/15	-
8	8-Jan-15	55228	55234	\$ 83.75	83.75	182619	01/12/15	-
9	9-Jan-15	55235	55240	\$ 44.75	44.75	182640	01/13/15	-
10	10-Jan-15	0	0	\$ -				-
11	11-Jan-15	0	0	\$ -				-
12	12-Jan-15	55241	55245	\$ 49.25	49.25	182641	01/13/15	-
13	13-Jan-15	55246	55252	\$ 62.00	62.00	182667	01/14/15	-
14	14-Jan-15	55253	55259	\$ 67.25	67.25	182746	01/15/15	-
15	15-Jan-15	55260	55262	\$ 16.50	16.50	182866	01/20/15	-
16	16-Jan-15	55263	55270	\$ 81.50	81.50	182867	01/20/15	-
17	17-Jan-15	0	0	\$ -				-
18	18-Jan-15	0	0	\$ -				-
19	19-Jan-15	Holiday	0	\$ -				-
20	20-Jan-15	55271	55285	\$ 107.00	107.00	182906	01/21/15	-
21	21-Jan-15	55286	55287	\$ 38.00	38.00	183004	01/23/15	-
22	22-Jan-15	55288	55291	\$ 45.00	45.00	183005	01/23/15	-
23	23-Jan-15	55292	55300	\$ 65.00	65.00	183085	01/27/15	-
24	24-Jan-15	0	0	\$ -				-
25	25-Jan-15		0	\$ -				-
26	26-Jan-15	55301	55314	\$ 144.00	144.00	183086	01/27/15	-
27	27-Jan-15	55315	55319	\$ 59.00	59.00	183122	01/28/15	-
28	28-Jan-15	55320	55326	\$ 101.75	101.75	183159	01/29/15	-
29	29-Jan-15	55327	55333	\$ 87.25	87.25	183260	02/02/15	-
30	30-Jan-15	55334	55335	\$ 42.75	42.75	183261	02/02/15	-
31	31-Jan-15		0	\$ -				-

TOTAL RECEIPTS AND FUNDS COLLECTED 1,358.00 0.00

LESS: REIMBURSEMENTS 0.00

FOR RECEIPT #(s): _____

TOTAL REVENUE COLLECTIONS 1,358.00

PART II: SUMMARY OF YEARLY COLLECTIONS:

January \$ 1,358.00
February \$ -
March \$ -
April \$ -
May \$ -
June \$ -

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

**AUDITED BY: THE HIDALGO
COUNTY AUDITOR'S OFFICE**
DATE: 2/23/15

Revised

(1) Subtotal \$ 1,358.00

(2) Subtotal \$ 0.00 Total (1+2) \$ 1,358.00

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

LAW LIBRARIAN OF HIDALGO COUNTY, TX

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

February 23, 2015

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 January 2015

Dear Ms. Chapa:

We have conducted a limited scope review of the *Monthly Fees Report* and all supporting documentation for the month of January 2015 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 January 2015. 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

LUIS M. SINGLETERRY
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.

ANDA SALINAS FLORES
JUDGE, 398TH D.C.

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

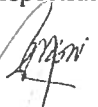
JESSE CONTRERAS
JUDGE, 449TH D.C.

Conclusion:

Total collections for the month of January 2015 were \$1,358.00. 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 Eufrazio, CPA
County Auditor

cc: Valde Guerra, Commissioners Court Executive Officer

HIDALGO COUNTY DISTRICT JUDGES

LUIS M. SINGLETERRY
JUDGE, 92ND D.C.

RODOLFO DELGADO
JUDGE, 93RD D.C.

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

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JUDGE, 398TH D.C.

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

JESSE CONTRERAS
JUDGE, 449TH D.C.

COUNTY HIDALGO

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



EDINBURG, TEXAS 78539

February 23, 2015

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

Re: Review of Sheriff's Regular Trust Fund Balance Sheets
For the Months of October 2014 through December 2014

Dear Sheriff Trevino:

We conducted a limited scope review of the statement of net assets (balance sheet) of the Regular Trust Fund for the months of October 2014 through December 2014 pursuant to Local Government Code §115.001. The objective of the review was to obtain limited assurance whether any material modifications needed to be made to the balance sheets.

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

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

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

Respectfully,


Ray Eufrazio, CPA
Hidalgo County Auditor

HIDALGO COUNTY DISTRICT JUDGES

LUIS M SINGLETERRY
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

NCE GONZALEZ
JUDGE, 370TH D C
OVERSEER

LETICIA LOPEZ
JUDGE, 389TH D C

AIDA SALINAS FLORES
JUDGE, 398TH D C

ISRAEL RAMON, JR
JUDGE, 430TH D C

JESSE CONTRERAS
JUDGE, 449TH D C

COUNTY *of* HIDALGO

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



EDINBURG, TEXAS 78539

February 23, 2015

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

Re: Review of Sheriff's Investigation Fund Balance Sheets
For the months of October 2014 through December 2014

Dear Sheriff Guerra:

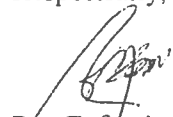
We conducted a limited scope review of the statement of net assets (balance sheet) of the "Investigation Fund for the months of October 2014 through December 2014 pursuant to Local Government Code §115.001. The objective of the review was to obtain limited assurance whether any material modifications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

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

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

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

Respectfully,


Ray Eufrazio, CPA
Hidalgo County Auditor

HIDALGO COUNTY DISTRICT JUDGES

LUIS M SINGLETERRY
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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EDINBURG, TEXAS 78539

February 17, 2015

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

Re: Review of Sheriff's "B" Fund Balance Sheets
For the months of September 2014 through December 2014

Dear Sheriff Guerra:

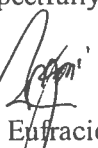
We conducted a limited scope review of the statement of net assets (balance sheet) of the "B" account for the months of September 2014 through December 2014 pursuant to Local Government Code §115.001. The objective of the review was to obtain limited assurance whether any material modifications needed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

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

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

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

Respectfully,


Ray Enfracio, CPA
Hidalgo County Auditor

cc: Valde Guerra, Commissioners Court Executive Officer

HIDALGO COUNTY DISTRICT JUDGES

LUIS M. SINGLETERRY
JUDGE, 92ND D.C.

RODOLFO DELGADO
JUDGE, 93RD D.C.

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

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JUDGE, 266TH D.C.

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JUDGE, 332ND D.C.

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OVERSEER

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ADA SALINAS FLORES
JUDGE, 398TH D.C.

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JUDGE, 430TH D.C.

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JUDGE, 449TH D.C.

COUNTY of HIDALGO

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EDINBURG, TEXAS 78539

February 17, 2015

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

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

Dear Sheriff Guerra:

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

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

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

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

Respectfully,


Ray Enfracio, CPA
Hidalgo County Auditor



HIDALGO COUNTY DISTRICT JUDGES

LUIS M SINGLETERRY
JUDGE, 92ND D C

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JUDGE, 93RD D C

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JUDGE, 139TH D C

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JUDGE, 332ND D C

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JUDGE, 438TH D C

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JUDGE, 449TH D C

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EDINBURG, TEXAS 78539

February 23, 2015

Honorable Ricardo Rodriguez, Jr.
Hidalgo County Criminal District Attorney
100 N. Closner, 3rd Floor
Edinburg, Texas 78539

Re: Review of the H.B. 65 Balance Sheet
For the months of September 2014 through December 2014

Dear Mr. Rodriguez:

We conducted a limited scope review of the statement of net assets (balance sheet) and applicable supporting documentation of the H.B. 65 account for the months of September 2014 through December 2014 pursuant to Local Government Code §112.006 (b), §115.001, §115.002 (b), and §115.901. The objective of the review was to obtain limited assurance whether any material modifications needed to be made to the financial statements.

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

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

1. Due to Others

As of August 31, 2014, the "Due to Others" account had a balance of \$31,037.09. Of the \$31,037.09:

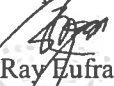
- \$31,031.48 has been carried forward since at least December 2003. According to the District Attorney's Office Accountant, the balance may possibly represent interest earnings from prior years.
- \$5.61 is interest earnings credited to the HB65 bank account during the month of December 2014 for prior interest accumulated in CDs, according to the District Attorney's Office Accountant.

We recommend that the \$31,037.09 be remitted to the County Treasurer's Office for deposit into the District Attorney Chapter 59 Fund.

Please provide a management response to the findings noted above by March 20, 2015.

Your prompt attention to this matter is greatly appreciated. If you should have any questions, do not hesitate to contact Carlos Ramirez, MSA, Internal Auditor II, at 318-2511 ext. 4654, Letty Chavez, Compliance Audit Supervisor, at ext. 4651, or Arcy B. Duran, CPA, Director of Audit, at ext. 4645.

Respectfully,


Ray Eufrazio, CPA
County Auditor

cc: Mr. Ponciano Cantu, Accountant, District Attorney's Office

HIDALGO COUNTY DISTRICT JUDGES

LUIS M SINGLETERRY
JUDGE, 92ND D.C.

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OVERSEER

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COUNTY of HIDALGO

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EDINBURG, TEXAS 78539

February 23, 2015

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

Re: Review of Sheriff's Fee Balance Sheet
As of September 30, 2014 through December 31, 2014

Dear Sheriff Guerra:

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

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

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

Due from Federal Government – Boarding of Prisoners

The Due from Federal Government balance as of December 31, 2014 was \$58,534.34 and consisted of the following:

- “Due from Army” totaling \$1,664.00 and consisting of billings for the months of April 2011 (\$468.00), September, 2011 (\$260.00), November 2011 (\$520.00), May 2013 (\$156.00), and August 2013 (\$260.00).
- “Due from Border Patrol” totaling \$286.81 and consisting of billings for the months of June 2002 (\$64.00), August 2003 (\$159.15), and January 2004 (\$63.66).
- “Due from Bureau of Prisons” totaling \$53,080.63 and consisting of billings for the months of September 2004 (\$3,056.63), November 2014 (\$27,196.00) and December 2014 (\$22,828.00).
- “Due from Navy” totaling \$208.00 and consisting of billings for the months of November 2014 (\$52.00) and December 2014 (\$156.00).
- “Due from DHS/ICE” totaling \$732.09 and consisting of billings for the months of August 2007 (\$381.96), May 2008 (\$31.83), and September 2008 (\$318.30).
- “Due from ICE” totaling \$127.32 and consisting of the billing for the month of February 2005.
- “Due from INS” totaling \$95.49 and consisting of the billing for the month of May 2003.
- “Due from US Marshalls” totaling \$2,340.00 and consisting of the billing for the month of December 2014.

HIDALGO COUNTY DISTRICT JUDGES

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JUDGE, 430TH D C

JESSE CONTRERAS
JUDGE, 449TH D C

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

We recommend that management research the pending accounts receivable balances and seek payment from the Federal Government by March 30, 2015.

Due from others-Telephone Commissions

The Due from others - Telephone Commissions balance as of December 31, 2014 was \$112,442.42. The balance consisted of underpaid commissions totaling \$8,953.46 for the months of February 2014 through September 2014 and billed commissions in the amounts of \$29,983.22 for the month of October 2014; \$34,430.31 for the month of November 2014; and \$39,075.43 for the month of December 2014.

According to Value Added Communication (VAC), starting February 2014, certain commissions will no longer be paid to the Sheriff's Office based on an FCC ruling. The Sheriff's Office along with the Hidalgo County Purchasing Department is working with legal counsel to resolve the issue and seek reimbursement for VAC for the amounts underpaid.

We recommend that management continue to seek reimbursement from VAC for the underpaid and billed commissions.

Due to Others - Voided Checks

As of December 31, 2014, the "Due to Others - Voided Checks" had a balance of \$24.24. The balance included 8 void checks with original issue date of July 26, 2011 through April 14, 2014.

Pursuant to Texas Property Code Chapter 76, a check may be presumed abandoned on the latest of the third anniversary of the date (1) the check was payable; (2) the issuer or payor of the check last received documented communication from the payee of the check; or (3) the check was issued if, according to the knowledge and records of the issuer or payor of the check, during that period, a claim to the check has not been asserted or an act of ownership by the payee has not been exercised.

We recommend that a notice be mailed to the last known address of the payee for the 8 voided checks stating that: (1) the Sheriff's Office is holding the funds; and (2) the Sheriff's Office may be required to deliver the funds to the County Treasurer on or before July 1 if the funds are not claimed. Any funds not claimed should be escheated to the County Treasurer within the time required by statute.

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

Respectfully,


Ray Eufrazio, CPA
Hidalgo County Auditor

cc: Valde Guerra, Commissioners Court Executive Officer

HIDALGO COUNTY DISTRICT JUDGES

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COUNTY of HIDALGO

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February 20, 2015

Honorable Ricardo Rodriguez, Jr.
Hidalgo County Criminal District Attorney
100 N. Closner, 3rd Floor
Edinburg, Texas 78539

Re: Review of the Hot Checks Balance Sheet
For the months of January 2014 through December 2014

Dear Mr. Rodriguez:

We have conducted a limited scope review of the statements of net assets (balance sheets) and applicable supporting documentation of the Hot Checks Account as of December 31, 2014 pursuant to Local Government Code § 112.006 (b), § 115.001, § 115.002 (b), and § 115.901. The objective of the review was to obtain limited assurance whether any material modifications needed to be made to the financial statements.

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

Based on our review, we are not aware of any material modifications that should be made to the statements of net assets (balance sheets) and applicable supporting documentation. However, we noted that the system of internal controls for the accounting of Hot Check funds requires improvement as noted below:

1. Due From Others

As of December 31, 2014, the "Due from Others" account had a balance of \$226.96. Of the \$226.96:

- \$30.00 is owed from the Hot Checks Special Revenue Fund due to a stop payment charged to the Hot Checks bank account on December 15, 2008; and
 - \$196.96 is due to an NSF check received by the Hot Checks Division during the month of August 2014.
- According to the Hot Checks Supervisor, efforts to collect on the NSF check are currently being made.

A formal reimbursement request for the \$30.00 stop payment should be made to the County Auditor's Office – Accounts Payable Division by March 13, 2015. Copies of the attached bank statement should be attached to the formal request as supporting documentation. In addition, collections efforts on the NSF check should be continued.

2. Due To Others – Over/Short

As of December 31, 2014, the "Due to Other – Over/Short" account had a balance of \$12.49 due to unidentified net overages.

The \$12.49 net overage should be transferred to the County Treasurer's office by March 13, 2015 and credited to the miscellaneous revenue account in the Hot Checks Fund.

3. Due to Others – Void Checks Over 90 Days

As of December 31, 2014, the "Due to Other – Void Checks 90 days" account had a balance of \$20,252.79 consisting of 72 void checks. Of the 72 checks, 31 checks totaling \$4,318.90 were issued prior to March 1, 2012 (see Exhibit A).

HIDALGO COUNTY DISTRICT JUDGES

LUIS M SINGLETERRY
JUDGE, 92ND D C

RODOLFO DELGADO
JUDGE, 93RD D C

J R. BOBBY FLORES
JUDGE, 139TH D C

ROSE GUERRA REYNA
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ISRAEL RAMON, JR.
JUDGE, 430TH D C

JESSE CONTRERAS
JUDGE, 449TH D C

Texas Property Code Chapters 72-76 govern Texas unclaimed property. Chapters 72-75 require holders to report and remit abandoned property over \$100 to the State Comptroller. Chapter 76 requires County holders to report and remit abandoned property valued at \$100 or less to the County Treasurer. A check is presumed abandoned on the latest of the third anniversary of the date (1) the check was payable; (2) the issue or payor of the check last received documented communication from the payee of the check; or (3) the check was issued if, according to the knowledge and records of the issuer or payor of the check, during that period, a claim to the check has not been asserted or an act of ownership by the payee has not been exercised.

The filing deadline for reporting unclaimed property to the State Comptroller and the County Treasurer is July 1, 2015. The report must include all property presumed abandoned as of March 1, 2015 (includes checks where last contact was made prior to March 1, 2012).

Holders are required to mail a notice by May 1, 2015 to all owners of property over \$250 that is to be included in the July 1, 2015 report. View the attached State Comptroller's sample due diligence letter that can be modified to describe the specific type of unclaimed property being held (see Exhibit B). The requirement does not apply to holders that have already mailed letters. The notice is not required if the holder does not have a record of an address. Holders may charge the cost of postage as a service charge against each property.

Property considered abandoned as of March 1, 2015 must be escheated to the State Comptroller or County Treasurer, as applicable by July 1, 2015. Please visit the following State Comptroller's website for assistance regarding the escheating of unclaimed property: <http://www.window.state.tx.us/up/reporting.html>. In addition, please ensure that formal procedures are developed and implemented to ensure that unclaimed property is escheated to the State Comptroller or County Treasurer, as applicable, in a timely manner.

Your prompt attention to this matter is greatly appreciated. If you should have any questions, do not hesitate to contact Carlos Ramirez, MSA, Internal Auditor I, at 318-2511 ext. 4654, Letty Chavez, Compliance Audit Supervisor, at ext. 4651, or Arcy B. Duran, CPA, Director of Audit, at ext. 4645.

Respectfully,



Ray Eufrazio, CPA
County Auditor

cc: Mr. Ponciano Cantu, Accountant, District Attorney's Office
Ms. Lisa Silva, Hot Checks Division Supervisor, District Attorney's Office

Attachments

HIDALGO COUNTY DISTRICT JUDGES

LUIS M SINGLETERRY
JUDGE, 92ND D C

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Hidalgo County Criminal DA Office		Check Depart.			
FNB Void Checks Over 90 Days					
Balance Sheet Account		December 31, 2014			
Name	Check No.	Printed	Amount	MEMO	
Longoria, Mark Anthony	184023	5/13/2011	15.07		
Carwash Carwash	184113	5/27/2011	35.40		
Gracie's Beauty Salon	184335	6/24/2011	75.00		
Constantio, Ruth	184388		36.01		
Guerra's Supermarket	184391		79.83		
Subway	184428		14.29		
Taco Landia	184430		21.00		
Bill's Dollar Store	184453		13.00		
Rafael Baez	184481		26.50		
US Mex	184671		10.00		
Speedy Check #35	184845		43.55		
Econo Rent, LLC	185171		67.89		
Picosito's Restaurant	185247		31.92		
House of China South	185360		41.93		
Saul Aguilar	185381		274.21		
Bertha M. Adams	185479		1,260.00		
United Trust Insurance	185524		95.00		
Mission True Value Hardware	185600		83.96		
Hope Lumber & Supply Company	185653		250.22		
Sergio Gonzalez	185725		80.00		
Carl's #2	185876	12/2/2011	52.93		
Antonio Pacheco	185934		335.00		
Mendoza, Robert	186045		10.00		
Tejas Equipment Rental & Sales	186048		121.00		
Garcia, Omar Macario	186078	1/6/2012	15.00		
El Bosque Apartments	186134		310.00		
Economy Tire Road Service	186342		25.00		
El Rodeo Restaurant	186407	2/10/2012	35.19		
Luna, Maria Del Socorro	186430		10.00		

Merequetenque LLC	186434		10.00	
Bertha M. Adams	186550	2/24/2012	840.00	
Alicia M. Rodriguez	186777	3/16/2012	195.00	
Border Entertainment II DBA Blockbuster	186781		78.61	
Cantu, Rodolfo Oscar	186784		19.80	
Gabriel Aguilar	186796		260.00	
Harrison's Factory	186798		32.72	
Rio Grande Valley Motors	186821		251.14	
CVI Company. LTD	186890		41.64	
Beno's Quality Meats	186987	4/13/2012	123.00	
Prissy's Jewelry	187345	5/11/2012	110.70	
MH Express	187387		16.52	
De Alba Bakery	187452		35.00	
Sears Authorized Dealer	187466		70.31	
Esparza, Maricela	187584		23.00	
Gorilla George's	187681		30.00	
Esquina Mart	187732	7/20/2012	22.14	
Carl's #6	187799		11.67	
De Alba Bakery	187837		288.16	
Santana, Fidencio	187849		120.00	
Gutierrez, Ruben Rodriguez	187918	8/10/2012	230.00	
Thifty Car Rental	188174	8/31/2012	93.72	
Vera Produce LLC.	188176		5,110.00	
Koch, Jeanne Marie Gomez	188285		17.14	
O'Neill Specialty	188407	10/5/2012	178.00	
Lone Star National Bank	188546	10/26/2012	3,510.00	
Huges Supply Inc.	188616	11/2/2012	120.00	
Salinas, Liliana Carolina	188624		10.00	
Kalifa's Western Wear	188764	11/21/2012	85.34	
Memorial Athletic Booster Club	188809	11/30/2012	30.00	
CVI Company. LTD	188884	12/14/2012	105.41	
Speedy Check #45	188905		110.00	
Morris Middle School	189056	1/11/2013	39.50	
S.T.C.C. Bookstore	189059		68.02	

Stop N Save Convenience Store	189454	2/28/2013	70.00	
Free Phones & More	189485	3/8/2013	326.50	
Security First Credit Union	189619	3/22/2013	1,199.32	
Argus Security Systems Inc.	189642	3/28/2013	58.71	
Garza Elementary PTA	189704	4/5/2013	210.00	
Thao Tran	1149	1/30/1900	30.00	
McKone, Gwendalynn	1181	7/31/2013	196.73	
Border Entertainment II DBA Blockbuster	1359	8/30/2013	74.44	
Frito-Lay, Inc.	1400		233.32	
December/Totals			\$ 18,154.46	

Sample Due Diligence Letter – General Purpose

Susan Combs
Texas Comptroller of Public Accounts

Texas Property Code Sec. 74.1011 (a) requires that you include the following language in your letter to the owner:

1. You, the holder (insert company name), are holding the property; and
2. You, the holder (insert company name), may be required to deliver the property to the Texas State Comptroller on or before July 1 if the property is not claimed.

Date

Missing Owner Name
Missing Owner Last-Known Address
City in Texas, Texas 77000

Our records show that we, XYZ Company, are holding unclaimed property that may belong to you. We also have not had direct contact with you since mm/dd/yyyy. The check or identifying number for the \$ 0,000.00 we are holding is Nbr. 123456 and the item is dated mm/dd/yyyy.

Under Texas state law, we will be required to deliver this property to the Texas Comptroller of Public Accounts, on or before July 1 if the property is not claimed. Please complete the information below and return this letter to XYZ Company no later than mm/dd/yyyy, so that we may meet our unclaimed property reporting obligations. Do not forget to sign and date your response.

SAMPLE

_____ I am entitled to the above referenced property. Please issue a new check and mail to the following address: _____

_____ I am not entitled to the above referenced funds or these funds have already been paid to me.

_____ I am aware of these funds and choose not to claim them at the present time.

_____ Please change the address on my account to: _____

Owner signature

Date signed

Your response is appreciated. Please contact us at (999) 999-9999 if you have any questions.

Sincerely,

XYZ Company

Contact us: up.holder@cpa.state.tx.us
Holder Reporting Section (800) 321-2274 option 5



COUNTY HIDALGO

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



EDINBURG, TEXAS 78539

February 17, 2015

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-December 2014
Report No. 2015-13

Dear Mr. Villarreal:

We have completed a limited scope review of the December 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 December 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 December 2014 collections."
- Reviewed the "Hidalgo County Tax Office Prior Collection Report", "Hidalgo County Texas Contractor Report of Delinquent Collections", and the "Final Distribution Totals December 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" 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 December 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" 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

LUIS M. SINGLETERRY
JUDGE, 92ND D.C.

RODOLFO DELGADO
JUDGE, 93RD D.C.

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

ROSE GUERRA REYNA
JUDGE, 206TH D.C.

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

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

NOE GONZALEZ
JUDGE, 370TH D.C.
OVERSEER

LETICIA LOPEZ
JUDGE, 389TH D.C.

aida salinas flores
JUDGE, 398TH D.C.

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

JESSE CONTRERAS
JUDGE, 449TH D.C.

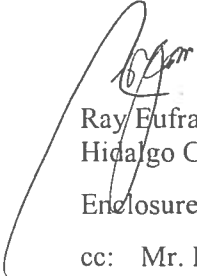
The results of our review revealed that the payment request was generally accurate and properly authorized. Although delinquent tax attorney fees for 191

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 December 2014 DTA payment request for payment in the amount of \$149,145.23.

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

Respectfully,



Ray Eufrazio, CPA
Hidalgo County Auditor

Enclosure: Exhibit A

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

HIDALGO COUNTY DISTRICT JUDGES

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JUDGE, 430TH D.C.

JESSE CONTRERAS
JUDGE, 449TH D.C.

Exhibit A

	Tax Unit	Year	Account No.	Levy Paid	Penalty/Interest Paid	Subtotal Paid	Attorney Paid
1	1	2013	B444301000002100	0.57	0.13	0.7	0.1
2	1	2013	P480000004001600	0.57	0.13	0.7	0.1
3	1	2013	B190024000005000	0.34	0.08	0.42	0.06
4	1	2013	L045000013000301	0.3	0.07	0.37	0.06
5	1	2013	L23000000B001300	0.2	0.05	0.25	0.04
6	1	2013	N6600990000009B24	0.1	0.02	0.12	0.02
7	1	2013	Q280000000004700	0.13	0.02	0.15	0.02
8	1	2013	L1810000000006700	0.1	0.02	0.12	0.02
9	1	2013	N520000001000700	0.04	0	0.04	0.01
10	1	2013	C676000000005600	-179.91	-5.13	-185.04	-32.65
11	1	2012	R152000000004500	1637.69	507.69	2145.38	302.15
12	1	2012	M465000000001300	175.3	52.59	227.89	31.55
13	1	2012	L644503000001600	108.8	35.19	143.99	20.73
14	1	2012	P002001000000400	74.92	23.23	98.15	13.82
15	1	2012	A080000000101906	66.53	21.28	87.81	12.57
16	1	2012	A180000040001435	53.14	15.94	69.08	9.57
17	1	2012	R133700000004800	28.91	8.87	37.78	5.29
18	1	2012	G410000006002600	25.13	7.87	33	4.67
19	1	2012	C112200000000100	17.66	5.54	23.2	3.29
20	1	2012	S705000000003600	13.42	4.07	17.49	2.43
21	1	2012	J183001000003400	9.78	3.16	12.94	1.86
22	1	2012	L622000000005200	7.27	2.3	9.57	1.36
23	1	2012	T794000000000800	0.95	0.34	1.29	0.2
24	1	2012	C935099002001236	0.67	0.23	0.9	0.14
25	1	2012	P811504000006300	0.51	0.18	0.69	0.1
26	1	2012	R295099005000414	0.47	0.16	0.63	0.09
27	1	2012	L045000013000301	0.33	0.12	0.45	0.07
28	1	2012	T545099000000AB2	0.28	0.1	0.38	0.06
29	1	2012	L555000000002700	0.31	0.11	0.42	0.06
30	1	2012	R940081000606400	0.22	0.08	0.3	0.05
31	1	2012	W738102000007200	0.17	0.06	0.23	0.03
32	1	2012	R192099000001615	0.11	0.03	0.14	0.02
33	1	2012	V089500000004400	0.07	0.02	0.09	0.01
34	1	2011	E070000003001700	79.61	32.1	111.71	15.17
35	1	2011	M130000000001500	52.77	23.41	76.18	11.01
36	1	2011	A180000040001435	53.14	22.31	75.45	10.52
37	1	2011	L208800000010700	18.55	7.3	25.85	3.45
38	1	2011	S100000006001100	0.56	0.27	0.83	0.12
39	1	2011	F065000000004100	0.52	0.24	0.76	0.11
40	1	2011	1004200086000000	0.47	0.22	0.69	0.1
41	1	2011	R305099001000242	0.35	0.16	0.51	0.08
42	1	2011	L045000013000301	0.35	0.16	0.51	0.08
43	1	2011	S600000002002500	0.3	0.15	0.45	0.07
44	1	2011	S485000001005000	0.13	0.06	0.19	0.03
45	1	2011	G695502000008500	0.15	0.07	0.22	0.03
46	1	2010	M370000000000800	364.96	180.05	545.01	71.17
47	1	2010	N340000000220312	136.48	74.16	210.64	29.69
48	1	2010	F225001003001500	96.96	43.95	140.91	17.16
49	1	2010	A290000000002400	86.29	42.28	128.57	16.7
50	1	2010	A180000040001435	54.29	29.32	83.61	11.73

Exhibit A

	Tax Unit	Year	Account No.	Levy Paid	Penalty/Interest Paid	Subtotal Paid	Attorney Paid
51	1	2010	M143000010000100	45.67	22.54	68.21	8.91
52	1	2010	F585001006000700	41.66	20.69	62.35	8.18
53	1	2010	E070000003001700	23.08	12.08	35.16	4.81
54	1	2010	N760000004001200	19.03	10.53	29.56	4.22
55	1	2010	C695002000000701	21.38	9.68	31.06	3.78
56	1	2010	L605000000035530	15.39	7.18	22.57	2.81
57	1	2010	L198000000000800	9.49	5.19	14.68	2.08
58	1	2010	F345000155000600	6.63	3.43	10.06	1.36
59	1	2010	C176000000002600	0.68	0.41	1.09	0.17
60	1	2010	C770000003001700	0.31	0.18	0.49	0.07
61	1	2009	A290000000002400	86.29	52.64	138.93	18.25
62	1	2009	A180000040001435	46.23	30.51	76.74	10.82
63	1	2009	W380000507000016	29.17	19.74	48.91	7.04
64	1	2009	O200500000005600	27.41	16.53	43.94	5.71
65	1	2009	I223000001007300	25.69	14.29	39.98	4.81
66	1	2009	V368502000015600	10.3	5.94	16.24	2.02
67	1	2009	I223000001007300	8.04	4.47	12.51	1.51
68	1	2009	L045000013000301	0.41	0.29	0.7	0.11
69	1	2009	W010000038000100	0.09	0.06	0.15	0.02
70	1	2008	M370000000000800	375.62	275.45	651.07	86.77
71	1	2008	S356700000016000	392.14	248.35	640.49	72.94
72	1	2008	M515000000004700	53.02	33.4	86.42	9.78
73	1	2008	I223000001007300	46.38	31.38	77.76	9.53
74	1	2008	E400000010001300	42.38	28.98	71.36	8.84
75	1	2008	P811501000001300	35.31	25.19	60.5	7.84
76	1	2008	H284000000013400	34.9	25.02	59.92	7.8
77	1	2008	R382500005000800	37.62	24.59	62.21	7.34
78	1	2008	B255000000030200	30.49	20.12	50.61	6.04
79	1	2008	L605000000035530	12.28	8.68	20.96	2.69
80	1	2008	L330000000005500	13.09	8.47	21.56	2.51
81	1	2008	G821000000000900	0.04	0.03	0.07	0.01
82	1	2008	L330000000005500	-13.09	-8.47	-21.56	-2.51
83	1	2007	S356700000016000	503.33	379.18	882.51	102.68
84	1	2007	M370000000000800	351.04	299.56	650.6	87.41
85	1	2007	P640000026000400	170.14	129.3	299.44	35.22
86	1	2007	H284000000013400	107.55	89.99	197.54	25.97
87	1	2007	G550000000001200	68.48	50	118.48	13.25
88	1	2007	A290000000002400	27.13	23.06	50.19	6.71
89	1	2007	I223000001050200	31.21	23.3	54.51	6.27
90	1	2007	H440000000003500	24.36	19.81	44.17	5.63
91	1	2007	P450000001000400	15.2	12.74	27.94	3.68
92	1	2007	L605000000035530	14.25	11.79	26.04	3.38
93	1	2007	U300001000003200	14.46	10.93	25.39	2.97
94	1	2007	L502500000005520	9.98	8.66	18.64	2.55
95	1	2007	E330000295000200	7.63	6.96	14.59	2.1
96	1	2007	A180000040001435	0.56	0.51	1.07	0.15
97	1	2007	I223000001050200	-31.21	-23.3	-54.51	-6.27
98	1	2007	P640000026000400	-170.14	-129.3	-299.44	-35.22
99	1	2006	G595001001004400	204.08	185.04	389.12	48.37
100	1	2006	M080000001000300	183.5	161.48	344.98	41.29

Exhibit A

	Tax Unit	Year	Account No.	Levy Paid	Penalty/Interest Paid	Subtotal Paid	Attorney Paid
101	1	2006	M370000000000800	152.03	147.97	300	40.59
102	1	2006	N340000000303513	59.24	61.21	120.45	17.41
103	1	2006	N340000000303513	55.28	57.13	112.41	16.26
104	1	2006	N340000000303513	55.28	57.13	112.41	16.26
105	1	2006	A180000040001435	15.89	16.21	32.1	4.58
106	1	2006	E400000010001300	4.44	4.1	8.54	1.09
107	1	2006	P200000007001400	0.22	0.21	0.43	0.06
108	1	2006	N340000000303513	-55.28	-57.13	-112.41	-16.26
109	1	2006	M080000001000300	-183.5	-161.48	-344.98	-41.29
110	1	2005	A180000029000903	47.33	43.08	90.41	9.59
111	1	2005	S170002017000103	17.71	19.97	37.68	5.32
112	1	2005	A555000000000300	10.38	11.61	21.99	3.08
113	1	2005	P850000000024430	14.88	13.54	28.42	3.01
114	1	2005	E540000014002200	14.82	12.89	27.71	2.73
115	1	2005	R225001003001900	5.38	5.37	10.75	1.3
116	1	2005	L6360000000005500	0.13	0.16	0.29	0.05
117	1	2004	S735000008001400	75.67	85.5	161.17	20.09
118	1	2004	T210000239000600	77.16	79.47	156.63	17.01
119	1	2004	T210000239000600	77.15	79.48	156.63	17.01
120	1	2004	V363000000001100	34.54	35.59	70.13	7.62
121	1	2004	C539000000000200	24.84	23.6	48.44	4.58
122	1	2004	C539000000000200	14.12	13.43	27.55	2.61
123	1	2004	V382000000006300	1.24	1.18	2.42	0.23
124	1	2003	I200001000009800	41.87	48.13	90	9.98
125	1	2003	O540000004000500	36.63	39.21	75.84	7.42
126	1	2003	W200000000000400	23.4	28.32	51.72	6.21
127	1	2003	H365003000001100	19.24	24.11	43.35	5.48
128	1	2003	H365003000001100	18.28	22.9	41.18	5.21
129	1	2003	S735000004000600	17.2	22.17	39.37	5.18
130	1	2003	H345003000000500	2.66	3.17	5.83	0.68
131	1	2002	I200001000009800	282.78	359.13	641.91	72.53
132	1	2002	H265000007003500	18.6	22.87	41.47	4.43
133	1	2002	E431000000000200	10.98	15.71	26.69	3.61
134	1	2002	E431000000000200	8.41	12.03	20.44	2.76
135	1	2002	S170002063000100	5.06	6.03	11.09	1.12
136	1	2002	B505000015000600	3.78	4.5	8.28	0.83
137	1	2002	H265000007003500	-18.6	-22.87	-41.47	-4.43
138	1	2001	C539000000000200	26.43	34.62	61.05	6.3
139	1	2001	G280000001000000	9.55	12.52	22.07	2.28
140	1	2000	C773000000000100	24.05	39.75	63.8	8.59
141	1	2000	C773000000000100	24.05	39.75	63.8	8.59
142	1	2000	C773000000000100	19.92	32.94	52.86	7.11
143	1	2000	L215500000000800	2.26	3.15	5.41	0.54
144	1	1999	E810000009001600	82.74	153.35	236.09	34.01
145	1	1999	C773000000000100	37.92	67.24	105.16	14.22
146	1	1999	H490000477000902	16.22	24.5	40.72	4.16
147	1	1999	T685000000005800	7.26	12.4	19.66	2.51
148	1	1999	L080000002000700	6.6	10.23	16.83	1.81
149	1	1999	P310000001000300	0.92	1.42	2.34	0.25
150	1	1998	W010000044001052	13.85	23.12	36.97	4.05

Exhibit A

	Tax Unit	Year	Account No.	Levy Paid	Penalty/Interest Paid	Subtotal Paid	Attorney Paid
151	1	1998	H419500000006600	6.88	11.52	18.4	2.02
152	1	1997	H490000477000902	75.85	132.74	208.59	22.19
153	1	1997	S170003007001200	3.64	6.38	10.02	1.07
154	1	1996	H490000477000902	70.9	132.58	203.48	22.01
155	1	1996	E810000009001600	36.96	81.81	118.77	17.19
156	1	1996	P200000019001800	1.12	2.41	3.53	0.49
157	1	1995	H490000477000902	67.95	135.22	203.17	22.32
158	1	1995	G590001004002100	18.03	33.77	51.8	4.98
159	1	1995	R080001000002313	5.47	10.57	16.04	1.66
160	1	1995	P200000019001800	2.59	5.93	8.52	1.2
161	1	1994	W380000771000085	10.21	23.54	33.75	4.44
162	1	1994	E540000002002100	11.24	24.19	35.43	4.1
163	1	1994	E330000329001200	3.01	7.01	10.02	1.34
164	1	1994	E540000002002100	-11.24	-24.19	-35.43	-4.1
165	1	1992	L670000001000700	26.08	64.41	90.49	11.38
166	1	1992	S595000027000512	9.51	22.33	31.84	3.63
167	1	1991	L622000000009800	0.49	1.21	1.7	0.2
168	1	1990	L622000000009800	28	73.64	101.64	12.22
169	1	1990	W460002008000900	15.05	42.52	57.57	7.89
170	1	2011	S415001005000300	102.51	43.05	145.56	20.3
171	1	2000	T527002000004100	6.66	10.98	17.64	2.36
172	1	2011	L177001000007600	0.61	0.29	0.9	0.14
173	1	2010	T525000030000800	0.96	0.48	1.44	0.19
174	1	2009	T525000030000800	39.99	25.2	65.19	8.82
175	1	2007	L107005000003100	0.29	0.27	0.56	0.08
176	1	2004	N120003000001025	19.06	22.87	41.93	5.66
177	1	2002	S430000001001400	8.68	12.54	21.22	2.91
178	1	1987	F225001001001300	9.64	31.27	40.91	5.85
179	1	1987	F225001001001300	9.63	31.3	40.93	5.84
180	12	1998	W010000044001052	0.6	1.01	1.61	0.18
181	12	1999	N450000000000300	0.3	0.58	0.88	0.14
182	12	1999	N450000000000400	0.3	0.58	0.88	0.14
183	12	1999	T760000000003401	0.22	0.42	0.64	0.1
184	12	1997	R055002000001000	0.32	0.71	1.03	0.16
185	12	1995	G590001004002100	1.02	1.89	2.91	0.28
186	12	1993	T760000000003500	0.16	0.42	0.58	0.09
187	12	1991	L622000000009800	0.01	0.03	0.04	0.01
188	12	1990	L622000000009800	0.76	2	2.76	0.33
189	17	1993	L315000000001200	0.21	0.55	0.76	0.11
190	17	1993	M703000000003900	0.1	0.26	0.36	0.05
191	17	1993	L518000000003200	0.05	0.16	0.21	0.03

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

February 27, 2015

Honorable J.E. "Eddie" Guerra
Hidalgo County Sheriff
711 El Cibolo Rd.
Edinburg, TX 78539

Ref: 2014 Equitable Sharing Agreement and Certification
For the Year Ended December 31, 2014
Report No. 2015-15

Dear Sheriff Guerra:

We have conducted a limited scope review of the Equitable Sharing Agreement and Certification Report for the year ended December 31, 2014. The objectives of the review were to:

1. Determine if the revenues and expenditures reported on the Annual Certification Report agreed to those recorded in *alio*, the County's financial accounting system; and
2. Determine if expenditures were incurred for law enforcement purposes pursuant to the Department of Justice's Guide to Equitable Sharing for State and Local Law Enforcement Agencies (Justice Guide) and the Department of the Treasury's Guide to Equitable Sharing for Foreign Countries and Federal, State, and Local Law Enforcement Agencies (Treasury Guide).

Background:

The Equitable Sharing Program is a Department of Justice program designed to enhance cooperation among federal, state, and local law enforcement agencies through the sharing of proceeds resulting from federal forfeitures. In order to become eligible, state or local law enforcement agencies must submit the Equitable Sharing Agreement and the Annual Certification Report to the Department of Justice. The submission of these requirements is a prerequisite to the approval of any equitable sharing request. Noncompliance may result in the denial of the agency's sharing request.

The Equitable Sharing Agreement binds its signatories to the statutes and guidelines that regulate the equitable sharing program and certifies that the Agency (Sheriff's Office) will comply with said guidelines and statutes. The Equitable Sharing Agreement stipulates that shared assets shall be used for law enforcement purposes as set forth in the current edition of the Justice Guide and the Treasury Guide. In addition, before the Sheriff's Office transfers cash, property, or proceeds to other state or local law enforcement agencies, it must first verify with the Department of Justice or the Department of the Treasury, depending on the source of the funds, that the receiving agency is a current and compliant Equitable Sharing Program participant. The Equitable Sharing Agreement also stipulates that the Sheriff's Office must agree to account separately for federal equitable sharing funds received from the Department of Justice and the Department of the Treasury. Funds from state and local forfeitures and other sources must not be commingled with federal equitable sharing funds. Actual signatures of approval are not required to be submitted along with the Equitable Sharing Report; however, the agencies must obtain approval

HIDALGO COUNTY DISTRICT JUDGES

LUIS M. SINGLETERRY
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.

from the governing body. In addition, agencies should establish their own internal policies and procedures for obtaining signatures.

The report is due 60 days after the close of the requesting agency's fiscal year. Submission of the report also applies to any agency that had any unspent previously shared money in a holding account at any time during the fiscal year.

The Sheriff's Justice Fund and Treasury Fund balances for the year ended December 31, 2014 were \$1,600,106.06 and \$980,969.58, respectively. Expenditures for the Sheriff's Justice Fund and Treasury Fund totaled \$816,156.58 and \$563,836.46, respectively (i.e., law enforcement equipment, law enforcement facilities, and training and education).

Justice Guide

The Justice Guide states that equitably shared funds shall be used by law enforcement agencies for law enforcement purposes only. Subject to laws, rules, regulations, and orders of the state or local jurisdiction governing the use of public funds available for law enforcement purposes, the following expenses are pre-approved as permissible uses of shared funds and property: a) law enforcement investigations; b) law enforcement training; c) law enforcement and detention facilities; d) law enforcement equipment; e) law enforcement travel and transportation; f) law enforcement awards and memorials; g) drug and gang education and awareness programs; h) matching funds; i) pro rata funding; j) asset accounting and tracking; k) language assistance services; l) transfer to other law enforcement agencies; m) support of community-based programs; and, n) windfall situations.

Treasury Guide

The Treasury Guide states that equitably shared funds shall be used for only law enforcement purposes and are subject to laws, rules, regulations, and orders of the state or local jurisdiction governing the use of public funds available for law enforcement purposes. The following expenses are pre-approved as permissible uses of shared funds and property: a) activities calculated to enhance future investigations; b) law enforcement training; c) law enforcement equipment and operations; d) detention facilities; e) law enforcement facilities and equipment; f) awards and memorials; g) drug education and awareness programs; h) matching funds; i) pro rata funding; j) asset accounting and tracking; and, k) salaries.

Scope and Methodology:

The scope of our review was limited to a review of the revenues and expenditures reported on Annual Certification Report for the year ended December 31, 2014. Our review was not designated nor intended to be a detailed study of every relevant control system, procedure, or transaction. Accordingly, the opportunities for improvement presented in this letter may not be all-inclusive of areas where improvement could be made. The responsibility for sound internal controls rests with management.

More specifically, the following procedures were performed:

1. Generated revenue and expenditure reports from *alio* for the Sheriff's Equitable Sharing - Department of Justice and Department of Treasury programs and compared the reports to the Annual Certification Report to determine whether the revenues and expenditures reported agreed to those recorded in *alio*.
2. Reviewed all expenditures from the Sheriff's Equitable Sharing - Department of Justice and Department of Treasury funds to determine if the expenditures were incurred for law enforcement purposes pursuant to the Justice Guide and the Treasury Guide.

Conclusion:

Based on the results of our review, we have determined that the revenues and expenditures reported on the Annual Certification Report for the Department of Justice Fund and Department of Treasury Fund agreed to those recorded in *alio*. In addition, all expenditures from the Department of Justice Fund and Department of Treasury Fund were incurred for law enforcement purposes pursuant to the Justice and Treasury Guides.

HIDALGO COUNTY DISTRICT JUDGES

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JUDGE, 430TH D.C.

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JUDGE, 449TH D.C.

Recommendation:

Management should continue with the procedures in place to ensure that revenues and expenditures reported on the Annual Certification Report for the Department of Justice Fund and Department of Treasury Fund agree to those recorded in *alio*. In addition, management should continue with the procedures in place to ensure that expenditures are incurred for law enforcement purposes pursuant to the Justice and Treasury Guides.

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

Respectfully,



Ray Eufracio, CPA
County Auditor

cc: The Honorable Ramon Garcia, County Judge
The Honorable A.C. Cuellar, Jr., Commissioner Precinct 1
The Honorable Eduardo Cantu, Commissioner Precinct 2
The Honorable Jose M. Flores, Commissioner Precinct 3
The Honorable Joseph Palacios, Commissioner Precinct 4
Mr. Valde Guerra, Commissioners Court Executive Officer

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COUNTY OF HIDALGO

HIDALGO COUNTY AUDITOR'S OFFICE

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EDINBURG, TEXAS 78539

February 27, 2015

Honorable Ricardo Rodriguez, Jr.
Hidalgo County Criminal District Attorney
100 N. Clossner, 3rd Floor
Edinburg, Texas 78539

Ref: 2014 District Attorney Equitable Sharing Agreement and Certification
For the Year Ended December 31, 2014
Report No. 2015-16

Dear Mr. Rodriguez:

We have conducted a limited scope review of the Equitable Sharing Agreement and Certification Report for the year ended December 31, 2014. The objectives of the review were to:

1. Determine if the revenues and expenditures reported on the Annual Certification Report agreed to those recorded in *alio*, the County's financial accounting system; and
2. Determine if expenditures were incurred for law enforcement purposes pursuant to the Department of Justice's Guide to Equitable Sharing for State and Local Law Enforcement Agencies (Justice Guide) and the Department of the Treasury's Guide to Equitable Sharing for Foreign Countries and Federal, State, and Local Law Enforcement Agencies (Treasury Guide).

Background:

The Equitable Sharing Program is a Department of Justice program designed to enhance cooperation among federal, state, and local law enforcement agencies through the sharing of proceeds resulting from federal forfeitures. In order to become eligible, state or local law enforcement agencies must submit the Equitable Sharing Agreement and the Annual Certification Report to the Department of Justice. The submission of these requirements is a prerequisite to the approval of any equitable sharing request. Noncompliance may result in the denial of the agency's sharing request. State and local prosecutorial agencies are eligible to receive equitable sharing for assistance provided in federal forfeiture cases.

The Equitable Sharing Agreement binds its signatories to the statutes and guidelines that regulate the equitable sharing program and certifies that the Agency (District Attorney's Office) will comply with said guidelines and statutes. The Equitable Sharing Agreement stipulates that shared assets shall be used for law enforcement purposes as set forth in the current edition of the Justice Guide and the Treasury Guide. In addition, before the District Attorney's transfers cash, property, or proceeds to other state or local law enforcement agencies, it must first verify with the Department of Justice or the Department of the Treasury, depending on the source of the funds, that the receiving agency is a current and compliant Equitable Sharing Program participant. The Equitable Sharing Agreement also stipulates that the District Attorney's Office must agree to account separately for federal equitable sharing funds received from the Department of Justice and the Department of the Treasury. Funds from state and local forfeitures and other sources must not be commingled with federal equitable sharing funds. Actual signatures of approval are not required to be submitted along with the Equitable Sharing Report; however, the agencies must obtain approval from the governing body. In addition, agencies should establish their own internal policies and procedures for obtaining signatures.

HIDALGO COUNTY DISTRICT JUDGES

LUIS M. SINGLETERRY
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JUDGE, 398TH D.C.

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

JESSE CONTRERAS
JUDGE, 449TH D.C.

The report is due 60 days after the close of the requesting agency's fiscal year. Submission of the report also applies to any agency that had any unspent previously shared money in a holding account at any time during the fiscal year.

The District Attorney's Justice Fund balance was \$173, 963.97 and did not incur expenditures for the year ended December 31, 2014. In addition, the District Attorney's Office did not receive any Justice and Treasury Funds for the year ended December 31, 2014.

Justice Guide

The Justice Guide states that equitably shared funds shall be used by law enforcement agencies for law enforcement purposes only. Subject to laws, rules, regulations, and orders of the state or local jurisdiction governing the use of public funds available for law enforcement purposes, the following expenses are pre-approved as permissible uses of shared funds and property: a) law enforcement investigations; b) law enforcement training; c) law enforcement and detention facilities; d) law enforcement equipment; e) law enforcement travel and transportation; f) law enforcement awards and memorials; g) drug and gang education and awareness programs; h) matching funds; i) pro rata funding; j) asset accounting and tracking; k) language assistance services; l) transfer to other law enforcement agencies; m) support of community-based programs; and, n) windfall situations.

Treasury Guide

The Treasury Guide states that equitably shared funds shall be used for only law enforcement purposes and are subject to laws, rules, regulations, and orders of the state or local jurisdiction governing the use of public funds available for law enforcement purposes. The following expenses are pre-approved as permissible uses of shared funds and property: a) activities calculated to enhance future investigations; b) law enforcement training; c) law enforcement equipment and operations; d) detention facilities; e) law enforcement facilities and equipment; f) awards and memorials; g) drug education and awareness programs; h) matching funds, i) pro rata funding; j) asset accounting and tracking; and, k) salaries.

Scope and Methodology:

The scope of our review was limited to a review of the revenues and expenditures reported on Annual Certification Report for the year ended December 31, 2014. Our review was not designated nor intended to be a detailed study of every relevant control system, procedure, or transaction. Accordingly, the opportunities for improvement presented in this letter may not be all-inclusive of areas where improvement could be made. The responsibility for sound internal controls rests with management.

More specifically, the following procedures were performed:

1. Generated revenue and expenditure reports from *alio* for the District Attorney's Equitable Sharing - Department of Justice and Department of Treasury programs and compared the reports to the Annual Certification Report to determine whether the revenues and expenditures reported agreed to those recorded in *alio*.
2. Reviewed all expenditures from the District Attorney's Equitable Sharing - Department of Justice and Department of Treasury programs to determine if the expenditures were incurred for law enforcement purposes pursuant to the Justice Guide and the Treasury Guide.

Conclusion:

Based on the results of our review, we have determined that the revenues and expenditures reported on the Annual Certification Report for the Department of Justice Fund and Department of Treasury Fund agreed to those recorded in *alio*. In addition, we determined that expenditures were not incurred for the year ended December 31, 2014.

Recommendation:

Management should continue with the procedures in place to ensure that revenues and expenditures reported on the Annual Certification Report agree to those recorded in *alio*.

HIDALGO COUNTY DISTRICT JUDGES

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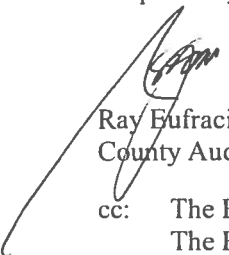
The Honorable Ricardo Rodriguez, Jr.

February 27, 2015

Page 3 of 3

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

Respectfully,



Ray Eufrazio, CPA
County Auditor

cc: The Honorable Ramon Garcia, County Judge
The Honorable A.C. Cuellar, Jr., Commissioner Precinct 1
The Honorable Eduardo Cantu, Commissioner Precinct 2
The Honorable Jose M. Flores, Commissioner Precinct 3
The Honorable Joseph Palacios, Commissioner Precinct 4
Mr. Valde Guerra, Commissioners Court Executive Officer

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COUNTY OF HIDALGO

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EDINBURG, TEXAS 78539

February 27, 2015

Mr. Jose Delgado
HIDTA Task Force Commander
P.O Box 5719
McAllen, Texas 78502

Ref: 2014 HIDTA Equitable Sharing Agreement and Certification
For the Year Ended December 31, 2014
Report No. 2015-16

Dear Mr. Delgado:

We have conducted a limited scope review of the Equitable Sharing Agreement and Certification Report for the year ended December 31, 2014. The objectives of the review were to:

1. Determine if the revenues and expenditures reported on the Annual Certification Report agreed to those recorded in *alio*, the County's financial accounting system; and
2. Determine if expenditures were incurred for law enforcement purposes pursuant to the Department of Justice's Guide to Equitable Sharing for State and Local Law Enforcement Agencies (Justice Guide) and the Department of the Treasury's Guide to Equitable Sharing for Foreign Countries and Federal, State, and Local Law Enforcement Agencies (Treasury Guide).

Background:

The Equitable Sharing Program is a Department of Justice program designed to enhance cooperation among federal, state, and local law enforcement agencies through the sharing of proceeds resulting from federal forfeitures. In order to become eligible, state or local law enforcement agencies must submit the Equitable Sharing Agreement and the Annual Certification Report to the Department of Justice. The submission of these requirements is a prerequisite to the approval of any equitable sharing request. Noncompliance may result in the denial of the agency's sharing request.

The Equitable Sharing Agreement binds its signatories to the statutes and guidelines that regulate the equitable sharing program and certifies that the Agency (HIDTA) will comply with said guidelines and statutes. The Equitable Sharing Agreement stipulates that shared assets shall be used for law enforcement purposes as set forth in the current edition of the Justice Guide and the Treasury Guide. In addition, before HIDTA transfers cash, property, or proceeds to other state or local law enforcement agencies, it must first verify with the Department of Justice or the Department of the Treasury, depending on the source of the funds, that the receiving agency is a current and compliant Equitable Sharing Program participant. The Equitable Sharing Agreement also stipulates that HIDTA must agree to account separately for federal equitable sharing funds received from the Department of Justice and the Department of the Treasury. Funds from state and local forfeitures and other sources must not be commingled with federal equitable sharing funds. Actual signatures of approval are not required to be submitted along with the Equitable Sharing Report; however, the agencies must obtain approval from the governing body. In addition, agencies should establish their own internal policies and procedures for obtaining signatures.

HIDALGO COUNTY DISTRICT JUDGES

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JUDGE, 398TH D.C.

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

JESSE CONTRERAS
JUDGE, 448TH D.C.

The report is due 60 days after the close of the requesting agency's fiscal year. Submission of the report also applies to any agency that had any unspent previously shared money in a holding account at any time during the fiscal year.

The HIDTA's Justice Fund and Treasury Fund balances for the year ended December 31, 2014 were \$570,611.10 and \$1,245,923.08, respectively. Expenditures for the HIDTA's Justice Fund and Treasury Fund totaled \$37,157.76 and \$241,078.54, respectively (i.e., law enforcement operations and investigations, law enforcement facilities, law enforcement equipment, and training and education).

Justice Guide

The Justice Guide states that equitably shared funds shall be used by law enforcement agencies for law enforcement purposes only. Subject to laws, rules, regulations, and orders of the state or local jurisdiction governing the use of public funds available for law enforcement purposes, the following expenses are pre-approved as permissible uses of shared funds and property: a) law enforcement investigations; b) law enforcement training; c) law enforcement and detention facilities; d) law enforcement equipment; e) law enforcement travel and transportation; f) law enforcement awards and memorials; g) drug and gang education and awareness programs; h) matching funds; i) pro rata funding; j) asset accounting and tracking; k) language assistance services; l) transfer to other law enforcement agencies; m) support of community-based programs; and, n) windfall situations.

Treasury Guide

The Treasury Guide states that equitably shared funds shall be used for only law enforcement purposes and are subject to laws, rules, regulations, and orders of the state or local jurisdiction governing the use of public funds available for law enforcement purposes. The following expenses are pre-approved as permissible uses of shared funds and property: a) activities calculated to enhance future investigations; b) law enforcement training; c) law enforcement equipment and operations; d) detention facilities; e) law enforcement facilities and equipment; f) awards and memorials; g) drug education and awareness programs; h) matching funds, i) pro rata funding; j) asset accounting and tracking; and, k) salaries.

Scope and Methodology:

The scope of our review was limited to a review of the revenues and expenditures reported on Annual Certification Report for the year ended December 31, 2014. Our review was not designated nor intended to be a detailed study of every relevant control system, procedure, or transaction. Accordingly, the opportunities for improvement presented in this letter may not be all-inclusive of areas where improvement could be made. The responsibility for sound internal controls rests with management.

More specifically, the following procedures were performed:

1. Generated revenue and expenditure reports from *alio* for the HIDTA's Equitable Sharing - Department of Justice and Department of Treasury programs and compared the reports to the Annual Certification Report to determine whether the revenues and expenditures reported agreed to those recorded in *alio*.
2. Reviewed all expenditures from the HIDTA's Equitable Sharing - Department of Justice and Department of Treasury funds to determine if the expenditures were incurred for law enforcement purposes pursuant to the Justice Guide and the Treasury Guide.

Conclusion:

Based on the results of our review, we have determined that the revenues and expenditures reported on the Annual Certification Report for the Department of Justice Fund and Department of Treasury Fund agreed to those recorded in *alio*. In addition, all expenditures from the Department of Justice Fund and Department of Treasury Fund were incurred for law enforcement purposes pursuant to the Justice and Treasury Guides.

Recommendation:

Management should continue with the procedures in place to ensure that revenues and expenditures reported on the Annual Certification Report for the Department of Justice Fund and Department of Treasury Fund agree

HIDALGO COUNTY DISTRICT JUDGES

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Mr. Jose Delgado
February 27, 2015
Page 3 of 3

to those recorded in *alio*. In addition, management should continue with the procedures in place to ensure that expenditures are incurred for law enforcement purposes pursuant to the Justice and Treasury Guides.

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

Respectfully,



Ray Eufrazio, CPA
County Auditor

cc: The Honorable Ricardo Rodriguez, Jr., Hidalgo County Criminal District Attorney
The Honorable Ramon Garcia, County Judge
The Honorable A.C. Cuellar, Jr., Commissioner Precinct 1
The Honorable Eduardo Cantu, Commissioner Precinct 2
The Honorable Jose M. Flores, Commissioner Precinct 3
The Honorable Joseph Palacios, Commissioner Precinct 4
Mr. Valde Guerra, Commissioners Court Executive Officer

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EDINBURG, TEXAS 78539

February 27, 2015

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

Ref: 2014 Equitable Sharing Agreement and Certification
For the Year Ended December 31, 2014
Report No. 2015-17

Dear Constable Gaitan:

We have conducted a limited scope review of the Equitable Sharing Agreement and Certification Report for the year ended December 31, 2014. The objectives of the review were to:

1. Determine if the revenues and expenditures reported on the Annual Certification Report agreed to those recorded in *alio*, the County's financial accounting system; and
2. Determine if expenditures were incurred for law enforcement purposes pursuant to the Department of Justice's Guide to Equitable Sharing for State and Local Law Enforcement Agencies (Justice Guide) and the Department of the Treasury's Guide to Equitable Sharing for Foreign Countries and Federal, State, and Local Law Enforcement Agencies (Treasury Guide).

Background:

The Equitable Sharing Program is a Department of Justice program designed to enhance cooperation among federal, state, and local law enforcement agencies through the sharing of proceeds resulting from federal forfeitures. In order to become eligible, state or local law enforcement agencies must submit the Equitable Sharing Agreement and the Annual Certification Report to the Department of Justice. The submission of these requirements is a prerequisite to the approval of any equitable sharing request. Noncompliance may result in the denial of the agency's sharing request.

The Equitable Sharing Agreement binds its signatories to the statutes and guidelines that regulate the equitable sharing program and certifies that the Agency (Constable Precinct 4 Office) will comply with said guidelines and statutes. The Equitable Sharing Agreement stipulates that shared assets shall be used for law enforcement purposes as set forth in the current edition of the Justice Guide and the Treasury Guide. In addition, before the Constable Precinct 4 Office transfers cash, property, or proceeds to other state or local law enforcement agencies, it must first verify with the Department of Justice or the Department of the Treasury, depending on the source of the funds, that the receiving agency is a current and compliant Equitable Sharing Program participant. The Equitable Sharing Agreement also stipulates that the Constable Precinct 4 Office must agree to account separately for federal equitable sharing funds received from the Department of Justice and the Department of the Treasury. Funds from state and local forfeitures and other sources must not be commingled with federal equitable sharing funds. Actual signatures of approval are not required to be submitted along with the Equitable Sharing Report; however, the agencies must obtain approval from the governing body. In addition, agencies should establish their own internal policies and procedures for obtaining signatures.

HIDALGO COUNTY DISTRICT JUDGES

LUIS M. SINGLETERRY
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

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ISRAEL RAMON, JR.
JUDGE, 430TH D C

JESSE CONTRERAS
JUDGE, 448TH D C

The report is due 60 days after the close of the requesting agency's fiscal year. Submission of the report also applies to any agency that had any unspent previously shared money in a holding account at any time during the fiscal year.

The Constable Precinct 4's Treasury Fund balance was \$12,059.62 for the year ended December 31, 2014. In addition, Constable Precinct 4 did not receive any Justice and Treasury funds for the year ended December 31, 2014. Expenditures for the Treasury Fund totaled \$26,922.54 (i.e., law enforcement equipment and training and education). Expenditures were not incurred utilizing the Justice Fund.

Justice Guide

The Justice Guide states that equitably shared funds shall be used by law enforcement agencies for law enforcement purposes only. Subject to laws, rules, regulations, and orders of the state or local jurisdiction governing the use of public funds available for law enforcement purposes, the following expenses are pre-approved as permissible uses of shared funds and property: a) law enforcement investigations; b) law enforcement training; c) law enforcement and detention facilities; d) law enforcement equipment; e) law enforcement travel and transportation; f) law enforcement awards and memorials; g) drug and gang education and awareness programs; h) matching funds; i) pro rata funding; j) asset accounting and tracking; k) language assistance services; l) transfer to other law enforcement agencies; m) support of community-based programs; and, n) windfall situations.

Treasury Guide

The Treasury Guide states that equitably shared funds shall be used for only law enforcement purposes and are subject to laws, rules, regulations, and orders of the state or local jurisdiction governing the use of public funds available for law enforcement purposes. The following expenses are pre-approved as permissible uses of shared funds and property: a) activities calculated to enhance future investigations; b) law enforcement training; c) law enforcement equipment and operations; d) detention facilities; e) law enforcement facilities and equipment; f) awards and memorials; g) drug education and awareness programs; h) matching funds, i) pro rata funding; j) asset accounting and tracking; and, k) salaries.

Scope and Methodology:

The scope of our review was limited to a review of the revenues and expenditures reported on Annual Certification Report for the year ended December 31, 2014. Our review was not designated nor intended to be a detailed study of every relevant control system, procedure, or transaction. Accordingly, the opportunities for improvement presented in this letter may not be all-inclusive of areas where improvement could be made. The responsibility for sound internal controls rests with management.

More specifically, the following procedures were performed:

1. Generated revenue and expenditure reports from *alio* for the Constable Precinct 4's- Department of Justice and Department of Treasury programs and compared the reports to the Annual Certification Report to determine whether the revenues and expenditures reported agreed to those recorded in *alio*.
2. Reviewed all expenditures from the Constable Precinct 4's- Department of Treasury funds to determine if the expenditures were incurred for law enforcement purposes pursuant to the Justice Guide and the Treasury Guide.

Conclusion:

Based on the results of our review, we have determined that the revenues and expenditures reported on the Annual Certification Report for the Department of Justice Fund and Department of Treasury Fund agreed to those recorded in *alio*. In addition, all expenditures from the Department of Treasury Fund were incurred for law enforcement purposes pursuant to the Treasury Guide.

Recommendation:

Management should continue with the procedures in place to ensure that revenues and expenditures reported on the Annual Certification Report for the Department of Justice Fund and Department of Treasury Fund agree to those recorded in *alio*. In addition, management should continue with the procedures in place to ensure that expenditures are incurred for law enforcement purposes pursuant to the Justice and Treasury Guides.

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JESSE CONTRERAS
JUDGE, 449TH D.C.

The Honorable Atanacio Gaitan
February 27, 2015
Page 3 of 3

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

Respectfully,



Ray Eufrazio, CPA
County Auditor

cc: The Honorable Ramon Garcia, County Judge
The Honorable A.C. Cuellar, Jr., Commissioner Precinct 1
The Honorable Eduardo Cantu, Commissioner Precinct 2
The Honorable Jose M. Flores, Commissioner Precinct 3
The Honorable Joseph Palacios, Commissioner Precinct 4
Mr. Valde Guerra, Commissioners Court Executive Officer

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COUNTY OF HIDALGO

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



EDINBURG, TEXAS 78539

March 9, 2015

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

Ref: 2014 Constable Precinct 3 Equitable Sharing Agreement and Certification
For the Year Ended December 31, 2014
Report No. 2015-31

Dear Constable Gallardo:

We have conducted a limited scope review of the Equitable Sharing Agreement and Certification Report for the year ended December 31, 2014. The objectives of the review were to:

1. Determine if the revenues and expenditures reported on the Annual Certification Report agreed to those recorded in *alio*, the County's financial accounting system; and
2. Determine if expenditures were incurred for law enforcement purposes pursuant to the Department of Justice's Guide to Equitable Sharing for State and Local Law Enforcement Agencies (Justice Guide) and the Department of the Treasury's Guide to Equitable Sharing for Foreign Countries and Federal, State, and Local Law Enforcement Agencies (Treasury Guide).

Background:

The Equitable Sharing Program is a Department of Justice program designed to enhance cooperation among federal, state, and local law enforcement agencies through the sharing of proceeds resulting from federal forfeitures. In order to become eligible, state or local law enforcement agencies must submit the Equitable Sharing Agreement and the Annual Certification Report to the Department of Justice. The submission of these requirements is a prerequisite to the approval of any equitable sharing request. Noncompliance may result in the denial of the agency's sharing request.

The Equitable Sharing Agreement binds its signatories to the statutes and guidelines that regulate the equitable sharing program and certifies that the Agency (Constable Precinct 3 Office) will comply with said guidelines and statutes. The Equitable Sharing Agreement stipulates that shared assets shall be used for law enforcement purposes as set forth in the current edition of the Justice Guide and the Treasury Guide. In addition, before the Constable Precinct 3 Office transfers cash, property, or proceeds to other state or local law enforcement agencies, it must first verify with the Department of Justice or the Department of the Treasury, depending on the source of the funds, that the receiving agency is a current and compliant Equitable Sharing Program participant. The Equitable Sharing Agreement also stipulates that the Constable Precinct 3 Office must agree to account separately for federal equitable sharing funds received from the Department of Justice and the Department of the Treasury. Funds from state and local forfeitures and other sources must not be commingled with federal equitable sharing funds. Actual signatures of approval are not required to be submitted along with the Equitable Sharing Report to AFMLS; however, the agencies must obtain approval from the governing body. In addition, agencies should establish their own internal policies and procedures for obtaining signatures.

The report is due 60 days after the close of the requesting agency's fiscal year. Submission of the report also applies to any agency that had any unspent previously shared money in a holding account at any time during the fiscal year.

The Constable Precinct 3's Justice Fund and Treasury Fund budgets for the year ended December 31, 2014 were \$31,135.00 and \$18,822.92, respectively. Expenditures were not incurred for the year ended December 31, 2014.

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Justice Guide

The Justice Guide states that equitably shared funds shall be used by law enforcement agencies for law enforcement purposes only. Subject to laws, rules, regulations, and orders of the state or local jurisdiction governing the use of public funds available for law enforcement purposes, the following expenses are pre-approved as permissible uses of shared funds and property: a) law enforcement investigations; b) law enforcement training; c) law enforcement and detention facilities; d) law enforcement equipment; e) law enforcement travel and transportation; f) law enforcement awards and memorials; g) drug and gang education and awareness programs; h) matching funds; i) pro rata funding; j) asset accounting and tracking; k) language assistance services; l) transfer to other law enforcement agencies; m) support of community-based programs; and, n) windfall situations.

Treasury Guide

The Treasury Guide states that equitably shared funds shall be used for only law enforcement purposes and are subject to laws, rules, regulations, and orders of the state or local jurisdiction governing the use of public funds available for law enforcement purposes. The following expenses are pre-approved as permissible uses of shared funds and property: a) activities calculated to enhance future investigations; b) law enforcement training; c) law enforcement equipment and operations; d) detention facilities; e) law enforcement facilities and equipment; f) awards and memorials; g) drug education and awareness programs; h) matching funds, i) pro rata funding; j) asset accounting and tracking; and, k) salaries.

Scope and Methodology

The scope of our review was limited to a review of the revenues and expenditures reported on Annual Certification Report for the year ended December 31, 2014. Our review was not designated nor intended to be a detailed study of every relevant control system, procedure, or transaction. Accordingly, the opportunities for improvement presented in this letter may not be all-inclusive of areas where improvement could be made. The responsibility for sound internal controls rests with management.

More specifically, the following procedures were performed:

1. Generated revenue and expenditure reports from *alio* for Constable Precinct 3's Equitable Sharing-Department of Justice and Department of Treasury programs and compared the reports to the Annual Certification Report to determine whether the revenues and expenditures reported agreed to those recorded in *alio*.
2. Reviewed all expenditures from the Constable Precinct 3's-Equitable Sharing - Department of Justice and Department of Treasury programs to determine if the expenditures were incurred for law enforcement purposes pursuant to the Justice Guide and the Treasury Guide.

Conclusion:

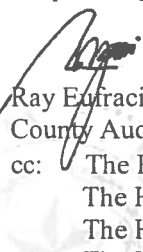
Based on the results of our review, we have determined that the revenues reported on the Annual Certification Report for the Department of Treasury Fund agreed to those recorded in *alio*. In addition, no expenditures were incurred from the Department of Justice and Department of Treasury funds; therefore, expenditures were not reported on the Annual Certification Report.

Recommendation:

Management should continue with the procedures in place to ensure that revenues and expenditures reported on the Annual Certification Report for the Department of Justice Fund and Department of Treasury Fund agree to those recorded in *alio*.

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

Respectfully,


Ray Estracio, CPA
County Auditor

cc: The Honorable Ramon Garcia, County Judge
The Honorable A.C. Cuellar, Jr., Commissioner Precinct 1
The Honorable Eddie Cantu, Commissioner Precinct 2
The Honorable Jose M. Flores, Commissioner Precinct 3
The Honorable Joseph Palacios, Commissioner Precinct 4
Mr. Valde Guerra, Commissioners Court Executive Officer

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EDINBURG, TEXAS 78539

February 17, 2015

The Honorable Pablo (Paul) Villarreal Jr., RTA
Hidalgo County Tax Assessor/Collector
2804 South Business Highway 281
Edinburg, Texas 78539

Re: Cash Count
Report No. 2014-564

Dear Mr. Villarreal:

We conducted a surprise cash count of the cash held at the Pharr Motor Vehicle Substation on December 17, 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 \$214,556.73. Based on the results of our review, we have concluded that generally 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 of \$8,100.00. 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:

Security cameras were not utilized in the vault where cash is safeguarded. According to staff, the purchase of additional video equipment has been considered; however, the purchase has not been made due to budgetary constraints.

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The County Auditor's Office recommends that 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 ensure that security cameras are utilized in all areas where cash is safeguarded increases the risk of loss or misuse of County funds.

Recommendation:

Management should ensure that security cameras are utilized in all areas where cash is safeguarded. Management should contact the Department of Budget and Management to request their assistance regarding funding for the purchase of security cameras.

Observation No. 2:

We noted during our review that several checks received were missing a check date. According to staff, cashiers are responsible for verifying that checks are correctly completed prior to acceptance; however, the cashier may have failed to make the required verification. In addition, we noted that a check dated August 16, 2014 was received (over the counter) and receipted on December 16, 2014. According to the Substation's Supervisor, stale dated checks are accepted as long as the date on the check does not exceed 180 days from the current date. The Substation Supervisor further stated that the bank accepts stale dated checks as long they do not exceed 180 days from the current date.

The County Auditor's Office requires that prior to accepting a check as payment; the cashier must verify that the check is properly completed. This includes verifying that the check is made payable to Hidalgo County, Hidalgo County and the Elected or Public Official's title (i.e., Hidalgo County Tax Assessor/Collector) or Elected Official's title and name (i.e., Hidalgo County Tax Assessor Collector, Pablo (Paul) Villarreal, Jr.). In addition, the cashier must verify that the check contains a date and that the check is not stale or post-dated.

Failure to ensure that checks accepted as payment are properly completed may result in the loss or misuse of County funds.

Recommendation:

Management should instruct staff to ensure that checks accepted as payment are properly completed. At a minimum, the procedures noted above should be implemented.

Observation No. 3:

According to staff, 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 maintained by the department. However, the listing has not been updated. Therefore, cashiers were not required to verify if the payer's name is on the hot check list, prior to accepting a check as a payment.

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 by cashiers when receiving checks from customers.

Failure to ensure that a current hot check list is maintained and referenced by cashiers when receiving checks from customers may result in the loss of County funds.

Recommendation:

Management should ensure that a current hot check list is maintained and referenced by cashiers when receiving checks from customers. Checks from customers on the hot check list should not be accepted.

Please provide a written management response to the observations noted above by March 12, 2015.

Procedures established by your department for the handling of cash were previously provided to the Auditor's Office; however, the procedures did not address the following:

- a. The training that will be provided at the collection point and description of how segregation of duties will be maintained;

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- b. 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; and
- c. A schedule of how often deposits will be made.

Please provide our office with copies of the procedures listed above and any updated procedures, if applicable, by March 12, 2015.

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 Crystal A. Puente, Internal Auditor II, at (956) 318-2511, ext. 4646, Yvonne Torres, Revenue Audit Supervisor, at ext. 4642, Arcy B. Duran, Director of Audit, at ext. 4645, or me at ext. 4604.

Respectfully,


Ray Eufrazio, CPA
County Auditor

cc: Valde Guerra, Executive Officer of Commissioners Court
Santos Castilleja, Motor Vehicle Division Manager
Kristi Torres, Pharr Motor Vehicle Substation Supervisor

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