

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

July 15, 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
The Hon. Rosa Trevino, Justice of the Peace, Pct. 2 PL. 2	\$ 41,019.95	Nov. 2014 Monthly Report/Letter
The Hon. Rosa Trevino, Justice of the Peace, Pct. 2 PL. 2	\$ 31,437.95	Dec. 2014 Monthly Report/Letter
The Hon. Pablo Villarreal, Jr., RTA Hidalgo County Tax Assessor/Collector	\$ 3,248,180.25	April 2015 Monthly Report
Mr. T.J. Arredondo, Director of Planning	\$ 321,174.50	Feb. 2015 Monthly Report/Letter
Mr. T.J. Arredondo, Director of Planning	\$ 267,959.34	Mar. 2015 Monthly Report/Letter
Mr. T.J. Arredondo, Director of Planning	\$ 29,725.00	April 2015 Monthly Report/Letter
The Hon. Joseph Palacios, Commissioner Precinct No. 4	\$ 89,350.00	Sanitation Program - Jan. 2015 Monthly Report/Letter
The Hon. Joseph Palacios, Commissioner Precinct No. 4	\$ 82,050.00	Sanitation Program - Feb. 2015 Monthly Report/Letter
The Hon. Joseph Palacios, Commissioner Precinct No. 4	\$ 40,050.00	Sanitation Program - Mar. 2015 Monthly Report/Letter
The Hon. Joseph Palacios, Commissioner Precinct No. 4	\$ 34,925.00	Sanitation Program - April 2015 Monthly Report/Letter
The Hon. Joseph Palacios, Commissioner Precinct No. 4	\$ 32,425.00	Sanitation Program - May 2015 Monthly Report/Letter
The Hon. Eduardo Cantu, Commissioner Precinct No. 2	\$ 7,825.00	Sanitation Program - Mar. 2015 Monthly Report/Letter
The Hon. Eduardo Cantu, Commissioner Precinct No. 2	\$ 6,700.00	Sanitation Program - April 2015 Monthly Report/Letter
The Hon. Eduardo Cantu, Commissioner Precinct No. 2	\$ 5,375.00	Sanitation Program - May 2015 Monthly Report/Letter
The Hon. A.C. Cuellar, Jr., Commissioner Precinct No. 1	\$ 2,230.00	Delta Lake-April 2015 Monthly Report/Letter
The Hon. A.C. Cuellar, Jr., Commissioner Precinct No. 1	\$ 784.00	Delta Lake-May 2015 Monthly Report/Letter
The Hon. Jose M. Flores, Commissioner Precinct No. 3	\$ 6,476.00	Anzalduas Park-April 2015 Monthly Report/Letter
The Hon. Jose M. Flores, Commissioner Precinct No. 3	\$ 3,140.00	Anzalduas Park-May 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, 396TH D.C.

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

JESSE CONTRERAS
JUDGE, 449TH D.C.

The Hon. Jose M. Flores, Commissioner Precinct No. 3	\$ 1,840.00	Anzalduas Park-June 2015 Monthly Report/Letter
Mr. Juan Martinez, Fire Marshal	\$ 18,216.71	Mar. 2015 Monthly Report/Letter
Mr. Juan Martinez, Fire Marshal	\$ 15,827.50	April 2015 Monthly Report/Letter
Mr. Juan Martinez, Fire Marshal	\$ 10,647.00	May 2015 Monthly Report/Letter
Ms. Angie Chapa, Law Librarian	\$ 1,353.00	April 2015 Monthly Report/Letter
Ms. Angie Chapa, Law Librarian	\$ 1,097.25	May 2015 Monthly Report/Letter
Mr. Eduardo Olivarez, Chief Administrator Officer Hidalgo County Health and Human Services Department	\$ 35,400.00	Mar. 2015 Monthly Report/Letter
Mr. Eduardo Olivarez, Chief Administrator Officer Hidalgo County Health and Human Services Department	\$ 23,630.00	April 2015 Monthly Report/Letter
Mr. Eduardo Olivarez, Chief Administrator Officer Hidalgo County Health and Human Services Department	\$ 37,810.00	May 2015 Monthly Report/Letter
The Hon. Celestino Avila, Constable Pct. No. 1	\$ 2,575.00	Mar. 2015 Monthly Report/Letter
The Hon. Celestino Avila, Constable Pct. No. 1	\$ 1,150.00	April 2015 Monthly Report/Letter
The Hon. Celestino Avila, Constable Pct. No. 1	\$ 1,175.00	May 2015 Monthly Report/Letter
The Hon. Martin Cantu, Constable Pct. No. 2	\$ 1,200.00	Mar. 2015 Monthly Report/Letter
The Hon. Martin Cantu, Constable Pct. No. 2	\$ 1,050.00	April 2015 Monthly Report/Letter
The Hon. Martin Cantu, Constable Pct. No. 2	\$ 1,280.00	May 2015 Monthly Report/Letter
The Hon. Lazaro Gallardo, Jr., Constable Pct. No. 3	\$ 1,280.00	Mar. 2015 Monthly Report/Letter
The Hon. Lazaro Gallardo, Jr., Constable Pct. No. 3	\$ 16,540.00	April 2015 Monthly Report/Letter
The Hon. Lazaro Gallardo, Jr., Constable Pct. No. 3	\$ 1,875.00	May 2015 Monthly Report/Letter
The Hon. Atanacio Gaitan, Jr., Constable Pct. No. 4	\$ 725.00	Mar. 2015 Monthly Report/Letter
The Hon. Atanacio Gaitan, Jr., Constable Pct. No. 4	\$ 5,343.60	April 2015 Monthly Report/Letter
The Hon. Atanacio Gaitan, Jr., Constable Pct. No. 4	\$ 425.00	May 2015 Monthly Report/Letter
The Hon. Eddie Guerra, Hidalgo County Sheriff	\$ 109,820.30	Sheriff's Fee – Mar. 2015 Monthly Report/Letter
The Hon. Eddie Guerra, Hidalgo County Sheriff	\$ 92,316.17	Sheriff's Fee – April 2015 Monthly Report/Letter

Department	Description
The Hon. Ricardo Rodriguez, Jr. Criminal District Attorney	Review of Hot Checks Processing Fees Reports and Supporting Documentation For the Months of January 2015 and February 2015
The Hon. Ricardo Rodriguez, Jr. Criminal District Attorney	Review of Hot Checks Processing Fees Reports and Supporting Documentation For the Months of March 2015 and April 2015
The Hon. Ricardo Rodriguez, Jr. Criminal District Attorney	Review of Hot Checks Processing Fees Report and Supporting Documentation For the Month of May 2015
The Hon. Ricardo Rodriguez, Jr. Criminal District Attorney	Review of the HIDTA H.B.65 Financial Statements For the Months of January 31, 2015 through May 31, 2015
The Hon. Eddie Guerra, Hidalgo County Sheriff	Review of Sheriff's Investigation Fund Balance Sheets For the Months Ended January 31, 2015 through April 30, 2015
The Hon. Eddie Guerra, Hidalgo County Sheriff	Review of Sheriff's "D" Account Balance Sheets For the Months Ended January 31, 2015 through April 30, 2015
The Hon. Eddie Guerra, Hidalgo County Sheriff	Review of Sheriff's "B" Account Financial Statements For the Months Ended January 31, 2015 through April 30, 2015
The Hon. Eddie Guerra, Hidalgo County Sheriff	Review of Sheriff's Fee Financial Statements For the Months Ended January 31, 2015 through April 30, 2015
The Hon. Eddie Guerra, Hidalgo County Sheriff	Review of Sheriff's Inmate Trust Financial Statements For the Months of January 2015 through March 2015
The Hon. Eddie Guerra, Hidalgo County Sheriff	Review of Sheriff's Inmate Trust Financial Statements For the Month April 2015

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.
OVERSEERLETICIA 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. Eddie Guerra, Hidalgo County Sheriff	Review of Sheriff's Regular Trust Fund Financials For the Months of January 31, 2015 through April 30, 2015
The Hon. Pablo Villarreal, Jr., RTA Hidalgo County Tax Assessor/Collector	Review of Delinquent Tax Attorney Payment Request-January 2015 Report No. 2015-37
The Hon. Pablo Villarreal, Jr., RTA Hidalgo County Tax Assessor/Collector	Review of Delinquent Tax Attorney Payment Request-February 2015 Report No. 2015-38
The Hon. Pablo Villarreal, Jr., RTA Hidalgo County Tax Assessor/Collector	Review of Delinquent Tax Attorney Payment Request-March 2015 Report No. 2015-39
The Hon. Pablo Villarreal, Jr., RTA Hidalgo County Tax Assessor/Collector	Review of Delinquent Tax Attorney Payment Request-April 2015 Report No. 2015-47
The Hon. Pablo Villarreal, Jr., RTA Hidalgo County Tax Assessor/Collector	Reinvestment Zone No. 1, Edinburg, Texas, The Shoppes (THEB2) Report No. 2015-24
Mr. Rolando Garza, Chief Appraiser, Hidalgo County Appraisal District	Reinvestment Zone No. 1, Edinburg Texas, The Shoppes (THEB2) Report No. 2015-24
Mr. Ramiro Garza, Jr., City Manager, City of Edinburg	Reinvestment Zone No. 1, Edinburg, Texas, The Shoppes (THEB2) Report No. 2015-24
Mr. Ramiro Garza, Jr., City Manager, City of Edinburg	Reinvestment Zone No. 3, Edinburg, Texas, La Sienna Project Report No. 2015-25
Mr. Luciano Ozuna Jr., City Manager, City of Alamo	Tax Increment Reinvestment Zone No. 1, Alamo Texas Report No. 2015-23
Mr. Rolando Garza, Chief Appraiser, Hidalgo County Appraisal District	2015 Tax Roll Abatement-Hidalgo Wind Farm LLC. Report No. 2015-34
The Hon. Pablo Villarreal, Jr., RTA Hidalgo County Tax Assessor/Collector	City of Mission TIRZ No. 1 (THMS1 and THMS2) Report No. 2015-19
Mr. Rolando Garza, Chief Appraiser, Hidalgo County Appraisal District	City of Mission TIRZ No. 1 (THMS1 and THMS2) Report No. 2015-19
Mr. Martin Garza, City Manager, City of Mission	City of Mission TIRZ No. 1 (THMS1 and THMS2) Report No. 2015-19
The Hon. Pablo Villarreal, Jr., RTA Hidalgo County Tax Assessor/Collector	City of Alamo TIRZ No. 1, (THCAO) Report No. 2015-23
The Hon. Celestino Avila, Constable Pct. No. 1	Audit of the Chapter 59 Asset Forfeiture Audit Report by Law Enforcement Agency For the Year Ended December 31, 2014 Audit No. 2015-04
The Hon. Martin Cantu, Constable Pct. No. 2	Audit of the Chapter 59 Asset Forfeiture Audit Report by Law Enforcement Agency For the Year Ended December 31, 2014 Audit No. 2015-05
The Hon. Lazaro Gallardo, Jr., Constable Pct. No. 3	Audit of the Chapter 59 Asset Forfeiture Audit Report by Law Enforcement Agency For the Year Ended December 31, 2014 Audit No. 2015-06
The Hon. Atanacio Gaitan, Jr., Constable Pct. No. 4	Audit of the Chapter 59 Asset Forfeiture Audit Report by Law Enforcement Agency For the Year Ended December 31, 2014 Audit No. 2015-07
Mr. Joe Delgado, Commander, HIDTA Task Force	Audit of the Chapter 59 Asset Forfeiture Audit Report by Law Enforcement Agency For the Year Ended December 31, 2014 Audit No. 2015-03
Mr. T.J. Arredondo, Director of Planning	Cash Count Report No. 2015-41

Respectfully,

Ray Eufrazio, CPA
Hidalgo County Auditor

Attachments

HIDALGO COUNTY DISTRICT JUDGES

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JUDGE, 92ND D.C.

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JUDGE, 430TH D.C.

JESSE CONTRERAS
JUDGE, 449TH D.C.

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

RECEIVED

12-5-14

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

PBC

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

Part I: RECAP OF AMOUNT PAYABLE TO THE COUNTY TREASURER

TOTAL CASH COLLECTED	(Receipts #s)	37289J22	THRU	37478J22		40,473.85
	(Control #s)	2764971	THRU	2765155		\$ 41,019.95
Sheriff's "D" Report	(Receipt #s)		THRU			410-1
	(Control #s)		THRU			
LESS: COST ON DEPOSIT						167.10 X7
ADD: COST ON DEPOSIT LIQUIDATED						713.20 X7
AMOUNT OWED TO COUNTY (Should Match Amt in Part III)						\$ 41,019.95 X3
Less: Total amount of remittances to County Treasurer (From Part II)						\$ 41,019.95
Total funds due to County Treasurer (Overtransfer Made to Co Treas.)						\$ 40,673.85
						50.00 346.10 X4-a
						71

Part II: REMITTANCES MADE TO THE COUNTY TREASURER

DESCRIPTION	AMOUNT	COMMENT
Total Collections for the Month (See Schedule of Receipts & Deposits)	\$ 40,473.85	B1
Add: Previous Month's Bond Overtransfer <u>October 2014</u>	546.10	
Add: HCSO Monthly "D" Collections Report	\$0.00 \$200.00	X9
Total Remittances Made to the County Treasurer	\$ 41,019.95	71
	\$ 40,673.85	

PREPARED BY: Rachael Buono

DATE: 12/1/14

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 12-20-14

JUSTICE OF THE PEACE

DATE

THIS REPORT IS DUE IN THE OFFICE OF THE COUNTY AUDITOR BEFORE THE FIFTH (5TH) DAY OF THE FOLLOWING MONTH (LGC § 114.001).
COUNTY AUDITOR'S FORM: RE-JP-004

REVISED: 02/14

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

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

City: PHARR, TEXAS
Hidalgo County, Texas

Part III: SUMMARY OF COLLECTIONS PAYABLE TO THE COUNTY TREASURER

PAGE 2 OF 2

Name of Fine, Fee, Court Cost	# Issued/ Filed	Statute Reference	Detail of Amt Collected	GL Acct No.	Amt. Collected
FINES:					
County Fines (Local Fine)					
Texas Parks & Wildlife 85% Fine (State Fine)		LGC 113.004, PC 12.23		1200-351-10-064-000-0-000	25.104.25
No Safety Belt 50% Fine (State Fine)		TPWC 12.107		1100-207-20-000-012-0-000	25.077.75
Gross Weight 50% Fine (State Fine)		TRC 545.412, 545.413 (j)		1100-207-20-000-028-0-000	55.00
School District 50% Fines		TRC Sec 621.506 (g)		1100-207-20-000-013-0-000	37.50112.50
LOCAL COURT COSTS AND FEES:					
Courthouse Security Adm. Fees (\$3)		Educ. Code § 25.093 (d) 1 (A)		1100-207-30-000-007-0-000	
Courthouse Security Fund JP (\$1)					
Justice Court Technology Fund (\$4)		C.C.P. Art. 102.017 (b)		1241-341-10-060-001-0-000	513.00
Time Payment - @40% OF \$25.00 (\$10.00)		C.C.P. Art. 102.017		1245-341-10-064-000-0-000	159.00
Time Payment - @ 10% of \$25.00 (\$2.50)		LGC 133.103 (d)		1242-341-10-060-000-0-000	671.99
Administrative Local Transaction Fee (\$2)		LGC 133.103 (c)		1100-341-10-060-001-0-000	
Motor Vehicle Adm. Fee (\$10-\$20) (Domestic Fee for Exp. DL; Exp. Imp. Cert. Exp. Mv. Reg.)		C.C.P. Art. 102.072		1100-341-10-060-002-0-000	
Special Fees		TRC Sec 548.605, 521.026, 502.407		1100-341-10-060-003-0-000	342.00
Deferred Disposition				1100-341-10-060-004-0-000	
Administrative Fee - "Drivers Safety Course" (\$10)		C.C.P. Art. 45.051	115.00	1100-341-10-064-000-0-000	125.00
Support of Judiciary Fund (\$ 60)		C.C.P. Art. 45.051(f)	10.00		
Traffic Fee (\$3)		LGC 133.105		1100-341-10-060-009-0-000	95.40
Child Safety (\$20-\$25)		T.R.C. 542.403		1100-341-10-064-000-0-000	171.00
Failure to Appear (\$4)		C.C.P. Art. 102.014 (c)		1100-341-10-060-011-0-000	25.00
Scofflaw Fee (\$20)		TRC 706.006/706.007(d)(2)		1100-341-10-060-012-0-000	
Traffic Prevention and Diversion Fund (\$1)		TRC 502.010(a)		1100-341-10-140-049-0-000	160.00
STATE COURT COSTS AND FEES:		C.C.P. Art. 102.015		1100-341-10-060-013-0-000	128.00
Criminal Justice Planning Fund C.C.P. (\$5)					
State General Revenue Fund (\$2.50)		C.C.P. Art. 102.051		1100-207-20-000-003-0-000	
Law Enforcement Education Fund (\$1, \$1.50, \$3.50)		C.C.P. Art. 102.015		1100-207-20-000-010-0-000	
Operators and Chauffeurs License Fund (\$75)		Govt. Code Sec. 415.082		1100-207-20-000-011-0-000	
Time Payment - @50% OF \$25.00 (\$12.50)		T.R.C. 601.192		1100-207-20-000-031-0-000	
Juvenile Crime and Delinquency Fund (\$2.5, \$5.0)		LGC 133.103 (b)		1100-207-20-000-005-0-000	
Comprehensive Rehabilitation Fund (\$5)		C.C.P. Art. 102.075(m)		1100-207-20-000-007-0-000	
Fugitive Apprehension Fund (\$5)		C.C.P. Art. 102.082		1100-207-20-000-008-0-000	3.25
Consolidated Court Costs Fund (\$17)		C.C.P. Art. 102.019 (a) 2		1100-207-20-000-009-0-000	
Compensation Victims Of Crime Fund (\$3, \$5, \$15, \$35)		CCP 102.075 (a) 3/ LGC 133.102		1100-207-20-000-015-0-000	40.00
Judicial & Court Personnel Training Fund (\$1, \$2)		C.C.P. Art. 56.55 (2) & (3)		1100-207-20-000-017-0-000	665.94
Correctional Management Institute of Texas Fund (\$ 50)		Govt. Code Sec. 56.001 (b)		1100-207-20-000-027-0-000	120.00
Indigent legal Services Fee-JP (\$6)		CCP Art. 102.075		1100-207-20-000-029-0-000	16.00
State Traffic Fee- Subtitle C (\$30)		Govt. Code Sec. 101.141(2) (B)		1100-207-20-000-029-0-000	2.50
Jury Service Fee (\$4)		TRC Sec 542.4031		1100-207-20-000-035-0-000	
Support of Judiciary Fund (\$5.40)		C.C.P. Art. 102.0045		1100-207-20-000-053-0-000	1650.00
Birth Certificate Fee (\$1.80)		LGC 133.105		1100-207-20-000-054-0-000	635.99
Defensive Driving Record Fee (\$12)		HSC 191.022(d)		1100-207-20-000-054-0-000	846.60
Indigent Defense Representation Fund (\$2)		C.C.P. Art. 45.0511 (c-1)		1100-207-20-000-039-0-000	
Moving Violation Fee (\$0.10)		LGC 133.107/GC 102.023		1100-207-20-000-057-0-000	
Safety Seat Violation Fee (\$0.15)		C.C.P. Art. 102.022/GC		1100-207-20-000-059-0-000	366.00
Failure to Appear (\$20)		TRC 545.412 (b-1)		1100-207-20-000-061-0-000	305.00
Electronic Filing Fee - Civil (\$10)		TRC 706.006/706.007(d)(2)		1100-207-20-000-062-0-000	6.40
Traffic Prevention and Diversion Fund (\$1)		GC 101.1411/GC 51.851		1100-207-20-000-066-0-000	0.15
Texas Home Visiting Program Contribution (\$5)		C.C.P. Art. 102.015		1100-207-20-000-070-0-000	
ARREST / WARRANT FEES: STATE		HSC 191.0048/LGC 118.018 (c)		1100-207-20-000-073-0-000	128.00
D.P.S. (\$3, \$5, \$35, \$50)		C.C.P. Art. 102.011		1100-207-20-000-074-0-000	
T.A.B.C. (\$3, \$5, \$35, \$50)					
P.K.W.L. (\$3, \$5, \$35, \$50)					
ARREST / WARRANT / SERVICE FEES: COUNTY					
Sheriff Fees:					
Constable Fees:		LGC 118.131		1100-342-10-060-001-0-000	45.00
Precinct #1					
Precinct #2				1100-342-10-291-000-0-000	
Precinct #3				1100-342-10-292-000-0-000	1,840.00
Precinct #4				1100-342-10-293-000-0-000	
Precinct #5				1100-342-10-294-000-0-000	140.00
District Attorney Fees				1100-342-10-295-000-0-000	
Tax Assessor Fraud Investigators				1100-341-10-060-007-0-000	
School District Arrest Fee				1100-342-10-060-002-0-000	10.00
Fire Marshal Fee				1100-342-10-060-003-0-000	
Due to Others				1100-342-20-060-001-0-000	
Warrant Fees Due to Other Law Enforcement Agencies				1100-207-30-000-003-0-000	
Refund - Overpayments				1100-202-00-000-010-0-000	
Due to Others				1100-202-00-000-010-0-000	
Restitution				1100-202-00-000-010-0-000	
Failure to Appear- OmniBase (\$6)				1100-202-00-000-010-0-000	
Justice Fees (Local Fees)		TRC 706.006/706.007(d)(2)		1100-341-10-060-001-0-000	107.00
Small Claims Court Filing Fee (\$25)		LGC 118.121/118.122			
Debt Claim Fee (Justice Court Filing Fee) (\$25)		LGC 118.121/118.122			
Landlord & Tenant Eviction Filing Fee (Forcible Entry & Detainer Court) (\$25)		LGC 118.121/118.122			
Transcript Fees (\$10)		LGC 118.121/118.123 (b)			
Abstract Fees (\$5)		LGC 118.121/118.123 (c)	50.00		
Writ Filing Fee (\$5)		LGC 118.121/118.123 (d)	20.00		
Issuing other Document (\$1 1st pg., .25 for each addtl pg)		LGC 118.121/118.123 (e)	37.00		
Certified Copies of Court Papers (\$2 1st pg., .25 for each addtl pg)		LGC 118.121			
Probable Cause Tow Hearing Fee (\$20)		LGC 101.141 (a) 4			
Birth Certificates (\$22 each \$9.20 local)		HSC 191.0045 (3)(d)		1100-341-10-060-001-0-000	
Death Certificates (\$20 each, each addtl \$3)		HSC 191.0045 (3)(d)		1100-341-10-060-001-0-000	
Preservation of Vital Statistics Fee (\$1 each)		HSC Sec 191.0045(h)		1100-341-10-060-008-0-000	
Texas Comptroller Criminal Investigations		Rules of Civil Proc., Rule 504.1(b)/	1100	1100-341-10-060-006-0-000	207.30
Jury Fees (Civil \$22, Criminal \$3)		CCP 102.004			3.00

THIS REPORT IS DUE IN THE OFFICE OF THE COUNTY AUDITOR BEFORE THE FIFTH (5TH) DAY OF THE FOLLOWING MONTH (LGC § 114.001)
COUNTY AUDITOR'S FORM: RE -JP-004 REVISED 02/14

TOTAL AMOUNT DUE TO THE COUNTY TREASURER:

\$ 41,019.95

COUNTY of HIDALGO

HIDALGO COUNTY AUDITOR'S OFFICE
Hidalgo County Administration Building
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EDINBURG, TEXAS 78539

December 22, 2014

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

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

Dear Judge Treviño:

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

Scope:

The scope of our review was limited to collections reported by your office on the *Monthly Report* for the month of November 2014. Our review was not designed nor intended to be a detailed study of every relevant control system, procedure, or transaction. Accordingly, the opportunities for improvement presented in this report may not be all-inclusive of areas where improvement could be made.

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

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

Methodology:

In planning and performing our review, we reviewed applicable fines, fees, and court cost statutes and schedules. The following procedures were also performed:

- Reviewed the submittal dates of the *Monthly Report* and applicable supporting documentation to the County Auditor's Office to determine if the report and applicable supporting documentation were received within five days after the last day of the month pursuant to Local Government Code § 114.001 (b).
- Verified the signature on the *Monthly Report* to ensure that the report was signed by an authorized signatory as documented on the "Authorized Signatories Form."
- Verified the mathematical accuracy of the *Monthly Report* by footing and cross-footing the report.
- Reviewed receipts issued to determine if fines, fees, and court costs were allocated and reported in the proper amounts and verified whether any adjustments were made.
- Verified that procedures for voided receipts were properly followed.
- Verified that collections per the *Monthly Report* agreed to: 1.) total receipts issued per *Ableterm's* Receipt Journal Report, 2.) total collections per *Ableterm's* Fee Distribution Reports, 3.) total deposits made with the County Treasurer, and 4.) total deposits posted to *alio's* Undistributed Receipts general ledger account.
- Verified that "Discharge" collections received by the Sheriff's Office were receipted by the Justice of the Peace Office and included on the *Monthly Report*.
- Verified the sequence of receipts per the *Monthly Report* agreed to *Ableterm's* Receipt Journal Report, and the Sheriff's "D" Report. In addition, verified that receipts followed sequential order.

HIDALGO COUNTY DISTRICT JUDGES

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JUDGE, 92ND D.C.

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JUDGE, 93RD D.C.

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JUDGE, 139TH D.C.

ROSE GUERRA REYNA
JUDGE, 206TH D.C.

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

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JUDGE, 312ND D.C.

NOE GONZALEZ
JUDGE, 370TH D.C.
OVERSEER

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JUDGE, 389TH D.C.

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JUDGE, 430TH D.C.

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JUDGE, 449TH D.C.

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

Conclusion:

Total collections for the month of November 2014 were \$40,473.85. 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 14 receipts contained errors in the allocation of fees, fines, and court costs. The Justice of the Peace staff was made aware of the revisions (see Exhibit A) and completed all necessary adjustments.

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

There are numerous statutes that require Justices of the Peace to charge various fines, fees, and court costs for certain services and offenses. Fines, fees, and court costs must be allocated pursuant to State statutes and/or Commissioners Court approval. In addition, the County Auditor's Office requires that adjustments are made within three days of receiving them

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

Recommendation:

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

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

Observation No. 2:

We noted during our review that 5 of 15 Close-Out Reports prepared during the month of November 2014 were not submitted to the County Treasurer's Office on a daily basis. The Close-Out Reports were submitted from 2 to 7 days after the bank deposit was made. According to the Justice of the Peace staff, occasionally they lose track of which Close-Out Reports have been submitted to the County Treasurer's Office due to limited staff and a high volume of customers.

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

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

HIDALGO COUNTY DISTRICT JUDGES

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JUDGE, 448TH D.C.

Recommendation:

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

Observation No. 3:

We noted during our review that 2 of 3 online credit card transactions received during the month of November 2014 were not promptly receipted. The online credit card transactions were receipted 3 days after payment was made. Consequently, the applicable case dispositions were not recorded in *AbleTerm* in a timely manner. According to staff, online credit card transactions are reviewed daily to ensure that they are receipted; however, occasionally they may forget to conduct this procedure.

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

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

Recommendation:

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

Observation No. 4:

A corrected copy of the November 2014 Office of Court Administration's (OCA) "Official JP Monthly Report" has not been filed with the County Auditor's Office, as of today. According to staff, the report will be submitted when written notice of the error is received from the County Auditor.

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

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

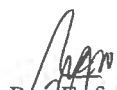
Recommendation:

Management should ensure that a properly completed OCA report is filed with the County Auditor's Office within five days after the last day of each month. Copies of the November 2014 OCA report should be submitted to the County Auditor's Office by December 29, 2014.

Please provide written management responses to the observations noted above by December 29, 2014.

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

Respectfully,


Ray Enfracio, CPA
County Auditor

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

cc: Valde Guerra, Commissioners Court Executive Officer

HIDALGO COUNTY DISTRICT JUDGES

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Justice of the Peace Rosa Trevino
Schedule of Adjustments
For the Month Ending November 30, 2014

Receipt #	Docket #	Description Of	fDate	CCC	CHSJP	CO	CRF	CVCA	FA	JCD	JCTF	JSF	MVF	SCOF	SJFC	SO	STF	TPDC	WF	Total	
<u>WF should not be used. Please assess fee to proper LEA.</u>																					
2037325J22	CR2905-02-2	NO DRIVER'S LICENSE	5/30/2002	17	3	0.5		15	5	5	0.5	2	4	2					50	104	
<u>Based on offense type, CRF should NOT be assessed.</u>																					
2037324J22	CR2904-02-2	NO SAFETY BELT	5/30/2002	17	3	0.5	25	15	5	5	0.5	2	4	2			3			107	
<u>An arrest fee should be assessed. Please assess fee to proper LEA.</u>																					
2037348J22	CR2586-05-2	USE DYED FUEL IN A T	2/9/2005	40	3	200				4	2								50	299	
<u>IDF is under assessed \$1.</u>																					
2037411J22	CR1699-13-2	EXPIRED MOTOR VEHICLE	3/21/2013	40	3	1	154		1		4	4	2	20	0.6	5.4	5	30	3	50	323
<u>Was the offense committed by the driver? If so, MVF should be assessed.</u>																					
2037407J22	CR3996-14-2	UNDER THE INFLUENCE	6/2/2013	40	3	1	500		5	2	4	4	2		0.6	5.4				567	
<u>MVF should be assessed.</u>																					
2037389J22	CR1853-10-2	NO DRIVER'S LICENSE	3/26/2010	40	3	1		5	2		4	4	2		0.6	5.4				67	
2037368J22	CR2375-12-2	NO DRIVER'S LICENSE	5/6/2012	40	3	1	10		5	2	4	4	2		0.6	5.4				77	
2037341J22	CR0864-13-2	NO DRIVER'S LICENSE	1/19/2013	40	3	1	66		5	2	4	4	2		0.6	5.4				133	
2037358J22	CR3941-14-2	UNDER THE INFLUENCE	1/12/2014	40	3	1	500		5	2	4	4	2		0.6	5.4		1	1	569	
2037320J22	CR3884-14-2	UNDER THE INFLUENCE	1/18/2014	40	3	1	500		5	2	4	4	2		0.6	5.4		1	1	569	
2037356J22	CR2828-14-2	IMPROPER DRIVER'S LI	7/3/2014	40	3	1	66		5	2	4	4	2		0.6	5.4		1	1	135	
<u>MVF should NOT be assessed.</u>																					
2037342J22	CR0863-13-2	NO SAFETY BELT	1/19/2013	40	3	1	50		5	2	4	4	2	0.1	0.6	5.4	30	3		150.1	
<u>Based on offense type, CS is under assessed \$5.</u>																					
2037423J22	CR3863-14-2	SPEEDING (SCHOOL ZON	10/17/2014	40	3	1	57.9	20	5	2	4	4	2	0.1	0.6	5.4	30	3	1	1	180
<u>STF and TFC should NOT be assessed.</u>																					
2037406J22	CR3849-14-2	DRIVING WITH OUT OF	10/25/2014	40	3	1	30.9		5	2	4	4	2	0.1	0.6	5.4	30	3	1	1	133

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

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

RECEIVED

12-5-14

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

PBC

City: PHARR, TX
Hidalgo County, Texas

Part I: RECAP OF AMOUNT PAYABLE TO THE COUNTY TREASURER

TOTAL CASH COLLECTED	(Receipts #s)	37289J22 ~~4~~	THRU	37478J22 ~~4~~		40,473.85
	(Control #s)	2764971 ~~4~~	THRU	2765155 ~~4~~	\$	41,019.95
Sheriff's "D" Report	(Receipt #s)		THRU			X10-11
	(Control #s)		THRU			
LESS: COST ON DEPOSIT					167. ¹⁰	X7
ADD: COST ON DEPOSIT LIQUIDATED					713. ²⁰	X7
AMOUNT OWED TO COUNTY (Should Match Amt in Part III)					\$ 41,019.95	X3
Less: Total amount of remittances to County Treasurer (From Part II)					\$ 41,019.95	
Total funds due to County Treasurer (Overtransfer Made to Co Treas.)					\$ 40,673.85	
					50.00 346.10	X4-a
					~~41~~	

Part II: REMITTANCES MADE TO THE COUNTY TREASURER

DESCRIPTION	AMOUNT	COMMENT
Total Collections for the Month (See Schedule of Receipts & Deposits)	\$ 40,473.85	B1
Add: Previous Month's Bond Overtransfer <u>October 2014</u>	546.10	
Add: HCSO Monthly "D" Collections Report	~~50.00~~ \$200.00	X9
Total Remittances Made to the County Treasurer	\$ 41,019.95	
	\$ 40,673.85	~~41~~

PREPARED BY: Rachael Bruno

DATE: 12/1/14

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: DEC 12-20-14

JUSTICE OF THE PEACE

DATE

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

COUNTY AUDITOR'S FORM: RE-JP-004

REVISED 02/14

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

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

City: PHARR, TEXAS
Hidalgo County, Texas

Part III: SUMMARY OF COLLECTIONS PAYABLE TO THE COUNTY TREASURER

PAGE 2 OF 2

Name of Fine, Fee, Court Cost	# Issued/ Filed	Statute Reference	Detail of Amt Collected	GL Acct No.	Amt Collected
FINES:					25,164.25
County Fines (Local Fine)		LGC 113.004, PC 12.23		1200-351-10-064-000-0-000	25,077.75
Texas Parks & Wildlife 85% Fine (State Fine)		TPWC 12.107		1100-207-20-000-012-0-000	55.00
No Safety Belt 50% Fine (State Fine)		TRC 545.412, 545.413 (j)		1100-207-20-000-028-0-000	87.50
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)		1100-207-30-000-007-0-000	-
LOCAL COURT COSTS AND FEES:					
Courthouse Security Adm. Fee (\$3)		C.C.P. Art. 102.017 (b)		1241-341-10-060-001-0-000	513.00
Courthouse Security Fund JP (\$1)		C.C.P. Art. 102.017		1245-341-10-064-000-0-000	159.00
Justice Court Technology Fund (\$4)		C.C.P. Art. 102.0173		1242-341-10-060-000-0-000	671.99
Time Payment - @40% OF \$25.00 (\$10.00)		LGC 133.103 (d)		1100-341-10-060-001-0-000	-
Time Payment - @10% OF \$25.00 (\$2.50)		LGC 133.103 (e)		1100-341-10-060-002-0-000	-
Administrative Local Transaction Fee (\$2)		C.C.P. Art. 102.072		1100-341-10-060-003-0-000	342.00
Motor Vehicle Adm. Fee (\$10-\$20) (1 annual Fee for Exp. DL, Exp. Insp. Cert, Exp. Veh. Reg.)		TRC Sec 548.605, 521.026, 502.407		1100-341-10-060-004-0-000	-
Special Fees				1100-341-10-064-000-0-000	125.00
Deferred Disposition		C.C.P. Art. 45.051	115.00		-
Administrative Fee - "Drivers Safety Course" (\$10)		C.C.P. Art. 45.051(f)	10.00		-
Support of Judiciary Fund (\$60)		LGC 133.105		1100-341-10-060-009-0-000	95.40
Traffic Fee (\$3)		T.R.C. 542.403		1100-341-10-064-000-0-000	171.50
Child Safety (\$20-\$25)		C.C.P. Art. 102.014 (c)		1100-341-10-060-011-0-000	25.00
Failure to Appear (\$4)		TRC 706.006/TRC 706.007(d)(2)		1100-341-10-060-012-0-000	-
Scottlaw Fee (\$20)		TRC 502.010(a)		1100-341-10-140-049-0-000	160.00
Tuency Prevention and Diversion Fund (\$1)		C.C.P. Art. 102.015		1100-341-10-060-013-0-000	128.00
STATE COURT COSTS AND FEES:					
Criminal Justice Planning Fund C.C.P. (\$5)		C.C.P. Art. 102.051		1100-207-20-000-003-0-000	-
State General Revenue Fund (\$2.50)		C.C.P. Art. 102.015		1100-207-20-000-010-0-000	-
Law Enforcement Education Fund (____\$1, ____\$1.50, ____\$3.50)		Govt. Code Sec. 415.082		1100-207-20-000-011-0-000	-
Operators and Chauffeurs License Fund (\$75)		T.R.C. 601.192		1100-207-20-000-031-0-000	-
Time Payment - @50% OF \$25.00 (\$12.50)		LGC 133.103 (b)		1100-207-20-000-005-0-000	-
Juvenile Crime and Delinquency Fund (____\$25, ____\$50)		C.C.P. Art. 102.075(m)		1100-207-20-000-007-0-000	3.25
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	40.00
Consolidated Court Costs Fund (\$17)		CCP 102.075 (a) 3/ LGC 133.102		1100-207-20-000-015-0-000	6655.94
Compensation Victims Of Crime Fund (____\$3, ____\$5, ____\$15, ____\$35)		C.C.P. Art. 56.55 (2) & (3)		1100-207-20-000-017-0-000	120.00
Judicial & Court Personnel Training Fund (____\$1, ____\$2)		Govt. Code Sec. 56.001 (b)		1100-207-20-000-027-0-000	16.00
Correctional Management Institute of Texas Fund (\$5.00)		CCP Art. 102.075		1100-207-20-000-029-0-000	2.50
Indigent Legal Services Fee-JP (\$6)		Govt. Code Sec. 101.141(2) (B)		1100-207-20-000-004-0-000	-
State Traffic Fee- Subtitle C (\$30)		TRC Sec 542.4031		1100-207-20-000-035-0-000	1650.00
Jury Service Fee (\$4)		C.C.P. Art. 102.0045		1100-207-20-000-053-0-000	635.99
Support of Judiciary Fund (\$5.40)		LGC 133.105		1100-207-20-000-054-0-000	846.59
Birth Certificate Fee (\$1.80)		HSC 191.022(f)		1100-207-20-000-039-0-000	-
Defensive Driving Record Fee (\$12)		C.C.P. Art. 45.0511 (c-1)		1100-207-20-000-057-0-000	-
Indigent Defense Representation Fund (\$2)		LGC 133.107/GC 102.023		1100-207-20-000-059-0-000	366.00
Moving Violation Fee (\$0.10)		C.C.P. Art. 102.022/GC		1100-207-20-000-061-0-000	6.40
Safety Seat Violation Fee (\$0.15)		TRC 545.412 (b-1)		1100-207-20-000-062-0-000	0.15
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	-
Tuency Prevention and Diversion Fund (\$1)		C.C.P. Art. 102.015		1100-207-20-000-073-0-000	128.00
Texas Home Visiting Program Contribution (\$5)		HSC 191.004/HSC 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	779.99
T.A.B.C. (____\$3, ____\$5, ____\$35, ____\$50)				1100-207-20-000-020-0-000	10.00
P.K.W.L. (____\$3, ____\$5, ____\$35, ____\$50)				1100-207-20-000-021-0-000	5.00
ARREST/WARRANT/SERVICE FEES: COUNTY		LGC 118.131			
Sheriff Fees:				1100-342-10-060-001-0-000	45.00
Constable Fees:				1100-342-10-291-000-0-000	-
Precinct #1				1100-342-10-292-000-0-000	1,840.00
Precinct #2				1100-342-10-293-000-0-000	-
Precinct #3				1100-342-10-294-000-0-000	140.00
Precinct #4				1100-342-10-295-000-0-000	-
Precinct #5				1100-341-10-060-007-0-000	-
District Attorney Fees				1100-342-10-060-002-0-000	10.00
Tax Assessor Fraud Investigators				1100-342-10-060-003-0-000	-
School District Arrest Fee				1100-342-20-060-001-0-000	-
Fire Marshal Fee					
Due to Others					
Warrant Fees Due to Other Law Enforcement Agencies		C.C.P. Art. 102.011 (a) 2 (A)		1100-207-30-000-003-0-000	-
Refund - Overpayments				1100-202-00-000-010-0-000	-
Due to Others				1100-202-00-000-010-0-000	-
Restitution				1100-202-00-000-010-0-000	-
Failure to Appear- OmniBase (\$6)		TRC 706.006/TRC 706.007(d)(2)		1100-202-00-000-019-0-000	-
Justice Fees (Local Fees)				1100-341-10-060-001-0-000	107.00
Small Claims Court Filing Fee (\$25)		LGC 118.121/118.122			
Debt Claim Fee (Justice Court Filing Fee) (\$25)		LGC 118.121/118.122			
Landlord & Tenant Eviction Filing Fee (Forcible Entry & Detainer Court) (\$25)		LGC 118.121/118.122			
Transcript Fees (\$10)		LGC 118.121/118.123 (b)			
Abstract Fees (\$5)		LGC 118.121/118.123 (c)	50.00		
Writ Filing Fee (\$5)		LGC 118.121/118.123 (d)	20.00		
Issuing other Document (\$1 1st pg., .25 for each add'l pg.)		LGC 118.121/118.123 (e)	37.00		
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 (a)4			
Birth Certificates (\$22 each \$9.20 local)		HSC 191.0045 (3)(d)		1100-341-10-060-001-0-000	-
Death Certificates (\$20 each, each add'l \$3)		HSC 191.0045 (3)(d)		1100-341-10-060-001-0-000	-
Preservation of Vital Statistics Fee (\$1 each)		HSC Sec 191.0045(b)		1100-341-10-060-008-0-000	-
Jury Fees (Civil \$22, Criminal \$3)		Rules of Civil Proc., Rule 504.1(b)/ CCP 102.004	1100	1100-341-10-060-006-0-000	5.00
TOTAL AMOUNT DUE TO THE COUNTY TREASURER:					\$ 41,019.95

Receipt Journal Report for Client - Part 1
All 177 Transactions For the Period 11/01/2011 Through 11/30/2011

* gap caused by October Sail Receipts.

Receipt #	Booklet #	CHP	CS	CSC	CNCA	HO	UPS	LSC	FA	ILF	JCD	JCTF	ILF	LTF	MCW	HCE	STOF	JCS	ILF
13741422	CR368-14-2						5.00			2.00		1.00	4.00	2.00		0.10		0.60	5.40
13741522	CR367-14-2						5.00			2.00		4.00	4.00	2.00		0.10		0.60	5.40
13741622	CR369-14-2						5.00			2.00		4.00	4.00	2.00		0.10		0.60	5.40
13741722	CR318-14-2						5.00			2.00		4.00	4.00	2.00		0.10		0.60	5.40
13741822	CR4003-14-2						5.00			2.00		4.00	4.00	2.00		0.10		0.60	5.40
13741922	CR303-14-2						5.00			2.00		4.00	4.00	2.00		0.10		0.60	5.40
13742022	CR303-14-2						5.00			2.00		4.00	4.00	2.00		0.10		0.60	5.40
13742122	CR303-14-2						5.00			2.00		4.00	4.00	2.00		0.10		0.60	5.40
13742222	CR303-14-2						5.00			2.00		4.00	4.00	2.00		0.10		0.60	5.40
13742322	CR303-14-2						5.00			2.00		4.00	4.00	2.00		0.10		0.60	5.40
13742422	CR303-14-2						5.00			2.00		4.00	4.00	2.00		0.10		0.60	5.40
13742522	CR303-14-2						5.00			2.00		4.00	4.00	2.00		0.10		0.60	5.40
13742622	CR303-14-2						5.00			2.00		4.00	4.00	2.00		0.10		0.60	5.40
13742722	CR303-14-2						5.00			2.00		4.00	4.00	2.00		0.10		0.60	5.40
13742822	CR303-14-2						5.00			2.00		4.00	4.00	2.00		0.10		0.60	5.40
13742922	CR303-14-2						5.00			2.00		4.00	4.00	2.00		0.10		0.60	5.40
13743022	CR303-14-2						5.00			2.00		4.00	4.00	2.00		0.10		0.60	5.40
13743122	CR303-14-2						5.00			2.00		4.00	4.00	2.00		0.10		0.60	5.40
13743222	CR303-14-2						5.00			2.00		4.00	4.00	2.00		0.10		0.60	5.40
13743322	CR303-14-2						5.00			2.00		4.00	4.00	2.00		0.10		0.60	5.40
13743422	CR303-14-2						5.00			2.00		4.00	4.00	2.00		0.10		0.60	5.40
13743522	CR303-14-2						5.00			2.00		4.00	4.00	2.00		0.10		0.60	5.40
13743622	CR303-14-2						5.00			2.00		4.00	4.00	2.00		0.10		0.60	5.40
13743722	CR303-14-2						5.00			2.00		4.00	4.00	2.00		0.10		0.60	5.40
13743822	CR303-14-2						5.00			2.00		4.00	4.00	2.00		0.10		0.60	5.40
13743922	CR303-14-2						5.00			2.00		4.00	4.00	2.00		0.10		0.60	5.40
13744022	CR303-14-2						5.00			2.00		4.00	4.00	2.00		0.10		0.60	5.40
13744122	CR303-14-2						5.00			2.00		4.00	4.00	2.00		0.10		0.60	5.40
13744222	CR303-14-2						5.00			2.00		4.00	4.00	2.00		0.10		0.60	5.40
13744322	CR303-14-2						5.00			2.00		4.00	4.00	2.00		0.10		0.60	5.40
13744422	CR303-14-2						5.00			2.00		4.00	4.00	2.00		0.10		0.60	5.40
13744522	CR303-14-2						5.00			2.00		4.00	4.00	2.00		0.10		0.60	5.40
13744622	CR303-14-2						5.00			2.00		4.00	4.00	2.00		0.10		0.60	5.40
13744722	CR303-14-2						5.00			2.00		4.00	4.00	2.00		0.10		0.60	5.40
13744822	CR303-14-2						5.00			2.00		4.00	4.00	2.00		0.10		0.60	5.40
13744922	CR303-14-2						5.00			2.00		4.00	4.00	2.00		0.10		0.60	5.40
13745022	CR303-14-2						5.00			2.00		4.00	4.00	2.00		0.10		0.60	5.40
13745122	CR303-14-2						5.00			2.00		4.00	4.00	2.00		0.10		0.60	5.40
13745222	CR303-14-2						5.00			2.00		4.00	4.00	2.00		0.10		0.60	5.40
13745322	CR303-14-2						5.00			2.00		4.00	4.00	2.00		0.10		0.60	5.40
13745422	CR303-14-2						5.00			2.00		4.00	4.00	2.00		0.10		0.60	5.40
13745522	CR303-14-2						5.00			2.00		4.00	4.00	2.00		0.10		0.60	5.40
13745622	CR303-14-2						5.00			2.00		4.00	4.00	2.00		0.10		0.60	5.40
13745722	CR303-14-2						5.00			2.00		4.00	4.00	2.00		0.10		0.60	5.40
13745822	CR303-14-2						5.00			2.00		4.00	4.00	2.00		0.10		0.60	5.40
13745922	CR303-14-2						5.00			2.00		4.00	4.00	2.00		0.10		0.60	5.40
13746022	CR303-14-2						5.00			2.00		4.00	4.00	2.00		0.10		0.60	5.40
13746122	CR303-14-2						5.00			2.00		4.00	4.00	2.00		0.10		0.60	5.40
13746222	CR303-14-2						5.00			2.00		4.00	4.00	2.00		0.10		0.60	5.40
13746322	CR303-14-2						5.00			2.00		4.00	4.00	2.00		0.10		0.60	5.40
13746422	CR303-14-2						5.00			2.00		4.00	4.00	2.00		0.10		0.60	5.40

Total

XIh-K

Receipt #	TFC	TFLC	TFCS	TFN	TFLM	TXFI	WP APPEND	WSTAY	Total
0729112000									

[illegible]

JUSTICE OF THE PEACE SYSTEM
Receipt Journal Report for Court 22 Part 3
MAIL P.V Transactions for the Period 11/01/2014 thru 11/30/2014

111

Receipt #	REC	TIME	TUE	THU	FRI	SAT	SUN	TOTAL
3746232			1.00					1.00
3746232			1.00					1.00
3746722			1.00					1.00
3746822			1.00					1.00
3746922			1.00					1.00
3747022			1.00					1.00
3747122			1.00					1.00
3747222			1.00					1.00
3747322			1.00					1.00
3747422			1.00					1.00
3747522			1.00					1.00
3747622			1.00					1.00
3747722			1.00					1.00
3747822			1.00					1.00
3747922			1.00					1.00
3748022			1.00					1.00
3748122			1.00					1.00
3748222			1.00					1.00
3748322			1.00					1.00
3748422			1.00					1.00
3748522			1.00					1.00
3748622			1.00					1.00
3748722			1.00					1.00
3748822			1.00					1.00
3748922			1.00					1.00
3749022			1.00					1.00
3749122			1.00					1.00
3749222			1.00					1.00
3749322			1.00					1.00
3749422			1.00					1.00
3749522			1.00					1.00
3749622			1.00					1.00
3749722			1.00					1.00
3749822			1.00					1.00
3749922			1.00					1.00
3750022			1.00					1.00
3750122			1.00					1.00
3750222			1.00					1.00
3750322			1.00					1.00
3750422			1.00					1.00
3750522			1.00					1.00
3750622			1.00					1.00
3750722			1.00					1.00
3750822			1.00					1.00
3750922			1.00					1.00
3751022			1.00					1.00
3751122			1.00					1.00
3751222			1.00					1.00
3751322			1.00					1.00
3751422			1.00					1.00
3751522			1.00					1.00
3751622			1.00					1.00
3751722			1.00					1.00
3751822			1.00					1.00
3751922			1.00					1.00
3752022			1.00					1.00
3752122			1.00					1.00
3752222			1.00					1.00
3752322			1.00					1.00
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3752522			1.00					1.00
3752622			1.00					1.00
3752722			1.00					1.00
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3752922			1.00					1.00
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3753322			1.00					1.00
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3753522			1.00					1.00
3753622			1.00					1.00
3753722			1.00					1.00
3753822			1.00					1.00
3753922			1.00					1.00
3754022			1.00					1.00
3754122			1.00					1.00
3754222			1.00					1.00
3754322			1.00					1.00
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3754722			1.00					1.00
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3754922			1.00					1.00
3755022			1.00					1.00
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3755222			1.00					1.00
3755322			1.00					1.00
3755422			1.00					1.00
3755522			1.00					1.00
3755622			1.00					1.00
3755722			1.00					1.00
3755822			1.00					1.00
3755922			1.00					1.00
3756022			1.00					1.00
3756122			1.00					1.00
3756222			1.00					1.00
3756322			1.00					1.00
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3756622			1.00					1.00
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3756822			1.00					1.00
3756922			1.00					1.00
3757022			1.00					1.00
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3757722			1.00					1.00
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3757922			1.00					1.00
3758022			1.00					1.00
3758122			1.00					1.00
3758222			1.00					1.00
3758322			1.00					1.00
3758422			1.00					1.00
3758522			1.00					1.00
3758622			1.00					1.00
3758722			1.00					1.00
3758822			1.00					1.00
3758922			1.00					1.00
3759022			1.00					1.00
3759122			1.00					1.00
3759222			1.00					1.00
3759322			1.00					1.00
3759422			1.00					1.00
3759522			1.00					1.00
3759622			1.00					1.00
3759722			1.00					1.00
3759822			1.00					1.00
3759922			1.00					1.00
3760022			1.00					1.00
3760122			1.00					1.00
3760222			1.00					1.00
3760322			1.00					1.00
3760422			1.00					1.00
3760522			1.00					1.00
3760622			1.00					1.00
3760722			1.00					1.00
3760822			1.00					1.00
3760922			1.00					1.00
3761022			1.00					1.00
3761122			1.00					1.00
3761222			1.00					1.00
3761322			1.00					1.00
3761422			1.00					1.00
3761522			1.00					1.00
3761622			1.00					1.00
3761722			1.00					1.00
3761822			1.00					1.00
3761922			1.00					1.00
3762022			1.00					1.00
3762122			1.00					1.00
3762222			1.00					1.00
3762322			1.00					1.00
3762422			1.00					1.00
3762522			1.00					1.00
3762622			1.00					1.00
3762722			1.00					1.00
3762822			1.00					1.00
3762922			1.00					1.00
3763022			1.00					1.00
3763122			1.00					1.00
3763222			1.00					1.00
3763322			1.00					1.00
3763422			1.00					1.00
3763522			1.00					1.00
3763622			1.00					1.00
3763722			1.00					1.00
3763822			1.00					1.00
3763922			1.00					1.00
3764022			1.00					1.00
3764122			1.00					1.00
3764222			1.00					1.00
3764322			1.00					1.00
3764422			1.00					1.00
3764522			1.00					1.00
3764622			1.00					1.00
3764722			1.00					1.00
3764822			1.00					1.00
3764922			1.00					1.00
3765022			1.00					1.00
3765122			1.00					1.00
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3765322			1.00					1.00
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3765522			1.00					1.00
3765622			1.00					1.00
3765722			1.00					1.00
3765822			1.00					1.00
3765922			1.00					1.00
3766022			1.00					1.00
3766122			1.00					1.00
3766222			1.00					1.00
3766322			1.00					1.00
3766422			1.00					1.00
3766522			1.00					1.00
3766622			1.00					1.00
3766722			1.00					1.00
3766822			1.00					1.00
3766922			1.00					1.00
3767022			1.00					1.00
3767122			1.00					1.00
3767222			1.00					1.00
3767322			1.00					1.00
3767422			1.00					1.00
3767522			1.00					1.00
3767622			1.00					1.00
3767722								

OFFICE OF COURT ADMINISTRATION
TEXAS JUDICIAL COUNCIL



OFFICIAL JUSTICE COURT MONTHLY REPORT

Month NOVEMBER Year 2014
County HIDALGO Pct. 2 Place 2

Judge ROSA TREVION
If new, date assumed office _____

Court Mailing Address 300 W HALL ACRES
City PHARR, TX Zip 78577

Phone Number 956-787-1986

Fax Number 956-787-9343

Court's Public Email _____

Court's Website _____

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

Prepared by Andres Guzman Jr.

Date 6/12/2015 Phone Number _____

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

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

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

88 6 00 91 NOV 2014

CRIMINAL SECTION

621080022		Traffic Misdemeanors			Non-Traffic Misdemeanors				
Month	November	Year	2014	Non-Parking	Parking	County Ordinance	Penal Code	Other State Law	County Ordinance
1. Total Cases Pending First of Month:				1828	4	4,096	8507	1109	348
a. Active Cases				771	4	2,823	4514	860	279
b. Inactive Cases				1057	0	1,273	3993	249	69
2. New Cases Filed				42	0	116	102	7	2
3. Cases Reactivated				6	0	11	21	2	1
4. All Other Cases Added				0	0	0	0	0	0
5. Total Cases on Docket (Sum of Lines 1a, 2, 3 & 4)				819	4	2939	4637	869	282
6. Dispositions Prior to Court Appearance or Trial:									
Uncontested Dispositions without appearance before a judge (CCP Art. 27.14))				18	0	75	61	10	1
b. Dismissed by Prosecution				5	0	7	15	1	0
7. Dispositions at Trial:									
Convictions:									
Guilty Plea or Nolo Contendere									
2) By the Court				0	0	1	2	0	0
3) By the Jury				4	0	4	12	1	0
b. Acquittals:				0	0	0	0	0	0
1) By the Court				0	0	0	0	0	0
2) By the Jury				0	0	0	0	0	0
c. Dismissed by Prosecution				0	0	0	0	0	0
8. Compliance Dismissals:									
a. After Driver Safety Course (CCP, Art. 45.0511)				2					
b. After Deferred Disposition (CCP, Art. 45.051)				2	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)									
e. After Treatment for Chemical Dependency (CCP, Art. 45.053)									
f. After Proof of Financial Responsibility (TC, Sec. 601.193)				0			0	0	
g. All Other Transportation Code Dismissals				0	0	0	0	0	0
9. All Other Dispositions				1	0	0	0	0	0
10. Total Cases Disposed (Sum of Lines 6, 7, 8 & 9)				32	0	87	90	12	1
11. Cases Placed on Inactive Status				6	0	5	30	0	0
12. Total Cases Pending End of Month:				1841	4	4,124	8528	1105	349
a. Active Cases (Equals Line 5 minus the sum of Lines 10 & 11)				784	4	2857	4526	858	281
b. Inactive Cases (Equals Line 1b minus Line 3 plus Line 11)				1057	0	1267	4002	247	68
13. Show Cause Hearings Held				0	0	0	0	0	0
14. Cases Appealed:									
a. After Trial				0	0	0	0	0	0
b. Without Trial				0	0	0	0	0	0

CIVIL SECTION

621080022				
Month	November	Year 2014		
		Debt Collection	Landlord/Tenant	Small Claims
1. Total Cases Pending First of Month:				
a. Active Cases		484	635	84
484		191	130	22
2. New Cases Filed		293	505	621
3. Cases Reactivated		13	0	0
4. All Other Cases Added		0	0	0
5. Total Cases on Docket <i>(Sum of Lines 1a, 2, 3 & 4)</i>		0	0	0
DISPOSITIONS		204	130	226
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 <i>(Sum of Lines 6 through 12)</i>		16	0	4
14. Cases Placed on Inactive Status		16	0	4
15. Total Cases Pending End of Month:		0	0	0
a. Active Cases <i>(Equals Line 5 minus the sum of Lines 13 & 14)</i>		481	635	843
b. Inactive Cases <i>(Equals Line 1b minus Line 3 plus Line 14)</i>		188	130	222
16. Cases Appealed:		293	505	621
After Trial		0	0	0
b. Without Trial		0	0	0

JUVENILE/MINOR ACTIVITY

621080022	
Month November	Year 2014
	TOTAL
1. Transportation Code Cases Filed	0
2. Non-Driving Alcoholic Beverage Code Cases Filed	0
3. Driving Under the Influence of Alcohol Cases Filed	0
4. Drug Paraphernalia Cases Filed (<i>HSC, Ch. 481</i>)	0
5. Tobacco Cases Filed (<i>HSC, Sec. 161.252</i>)	0
6. Failure to Attend School Cases Filed (<i>Ed.Code, Sec. 25.094</i>)	0
7. Education Code (Except Failure to Attend) Cases Filed	0
8. Violation of Local Daytime Curfew Ordinance Cases Filed (<i>Local Govt. Code, Sec. 341.905</i>)	0
9. All Other Non-Traffic Fine-Only Cases Filed	2
10. Transfer to Juvenile Court:	
a. Mandatory Transfer (<i>Fam.Code, Sec. 51.08(b)(1)</i>)	0
b. Discretionary Transfer (<i>Fam.Code, Sec. 51.08(b)(2)</i>)	0
11. Accused of Contempt and Referred to Juvenile Court (Delinquent Conduct) (<i>CCP, Art. 45.050(c)(1)</i>)	0
12. Held in Contempt by Criminal Court (Fined and/or Denied Driving Privileges) (<i>CCP, Art. 45.050(c)(2)</i>)	0
13. Juvenile Statement Magistrate Warning:	
a. Warnings Administered	0
b. Statements Certified (<i>Fam.Code, Sec. 51.095</i>)	0
14. Detention Hearings Held (<i>Fam. Code, Sec. 54.01</i>)	0
15. Orders for Non-Secure Custody Issued	0
16. Parent Contributing to Nonattendance Cases Filed (<i>Ed. Code, Sec. 25.093</i>)	0

ADDITIONAL ACTIVITY

621080022		NUMBER GIVEN	NUMBER REQUESTS FOR COUNSEL
Month November	Year 2014		
1. Magistrate Warnings:			
a. Class C Misdemeanors			
b. Class A and B Misdemeanors		0	0
c. Felonies		4	0
			TOTAL
2. Arrest Warrants Issued:		a. Class C	41
Misdemeanors			0
b. Class A and B Misdemeanors			1
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			15
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)			3
12. Handgun License Denial, Revocation or Suspension Hearings Held (Govt. Code, Sec. 411.180)			0
13. Disposition of Stolen Property Hearings Held (CCP, Ch. 47)			0
14. Peace Bond Hearings Held			0
15. Inquests Conducted			7
16. Cases in Which Fine and Court Costs Satisfied by Community Service:			0
a. Partial Satisfaction			0
b. Full Satisfaction			0
17. Cases in Which Fine and Court Costs Satisfied by Jail Credit			19
18. Cases in Which Fine and Court Costs Waived for Indigency			0
19. Amount of Fines and Court Costs Waived for Indigency			\$0
20. Fines, Court Costs and Other Amounts Collected:			
a. Kept by County			\$29,636
b. Remitted to State			\$11,383
c. Total			\$41,019

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

Judge: **JAIME J. MUNOZ**
Precinct No. **2** Place No. **2**

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

Part I: RECAP OF AMOUNT PAYABLE TO THE COUNTY TREASURER

TOTAL CASH COLLECTED	(Receipts #s) <u>37479J22</u> ~~4~~ THRU <u>37648J22</u> ~~4~~		31,817.05
	(Control #s) <u>2765156</u> ~~4~~ THRU <u>2765321</u> ~~4~~		\$ 31,814.05
Sheriff's "D" Report	(Receipt #s) <u>37850J22</u> THRU <u>37850J22</u>		<u>X10-K</u>
	(Control #s) _____ THRU _____		
LESS: COST ON DEPOSIT		379.10	X7 ✓
ADD: COST ON DEPOSIT LIQUIDATED			X7 ✓
AMOUNT OWED TO COUNTY (Should Match Amt in Part III)		31,437.95	X34
		\$ 31,434.95	
Less: Total amount of remittances to County Treasurer (From Part II)		\$ 31,817.05	d
Total funds due to County Treasurer (Overtransfer Made to Co Treas.)		(379.10) (382.10)	X4 ✓
		\$ 1	

Part II: REMITTANCES MADE TO THE COUNTY TREASURER

DESCRIPTION	AMOUNT	COMMENT
Total Collections for the Month (See Schedule of Receipts & Deposits)	\$ 31,814.05	B1 ✓
Add: Previous Month's Bond Overtransfer		
Add: HCSO Monthly "D" Collections Report	\$3.00	X9 ✓
Total Remittances Made to the County Treasurer	\$ 31,817.05	
	42	

PREPARED BY: _____

DATE: _____

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 01-28-15
11/29/15

Jaime J. Munoz

JUSTICE OF THE PEACE

1/20/15
DATE

THIS REPORT IS DUE IN THE OFFICE OF THE COUNTY AUDITOR BEFORE THE FIFTH (5TH) DAY OF THE FOLLOWING MONTH (LGC § 114.001).
COUNTY AUDITOR'S FORM: RE-JP-004

REVISED: 01/15

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

Judge: JAIME J. MUNOZ
Precinct No. 2 Place No. 2

City: PHARR, TEXAS
Hidalgo County, Texas

Part III: SUMMARY OF COLLECTIONS PAYABLE TO THE COUNTY TREASURER

PAGE 2 OF 2

Name of Fine, Fee, Court Cost	# Issues/ Filed	Statute Reference	Detail of Amt Collected	GL Acct No.	Amt. Collected
FINES:					
County Fines (Local Fine)		LGC 113.004, PC 12.23		1200-351-10-064-000-0-000	\$ 17,066.30
Texas Parks & Wildlife 85% Fine (State Fine)		TPWC 12.107		1100-207-20-000-012-0-000	113.05
No Safety Belt 50% Fine (State Fine)		TRC 545.412, 545.413 (j)		1100-207-20-000-028-0-000	175.00
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)		1100-207-30-000-007-0-000	-
LOCAL COURT COSTS AND FEES:					
Courthouse Security Adm. Fee (\$3)		C.C.P. Art. 102.017 (b)		1241-341-10-060-001-0-000	477.06
Courthouse Security Fund JP (\$1)		C.C.P. Art. 102.017		1245-341-10-064-000-0-000	126.00
Justice Court Technology Fund (\$4)		C.C.P. Art. 102.0173		1242-341-10-060-000-0-000	578.07
Time Payment - @ 40% OF \$25.00 (\$10.00)		LGC 133.103 (d)		1100-341-10-060-001-0-000	10.00
Time Payment - @ 10% OF \$25.00 (\$2.50)		LGC 133.103 (c)		1100-341-10-060-002-0-000	2.50
Administrative Local Transaction Fee (\$2)		C.C.P. Art. 102.072		1100-341-10-060-003-0-000	298.04
Motor Vehicle Adm. Fee (\$10-\$20) (Minimum Fee for Exp. 18 - Exp. Imp. Cert. Exp. Mtr Reg.)		TRC Sec 548.605, 521.026, 502.407		1100-341-10-060-004-0-000	40.00
Special Fees				1100-341-10-064-000-0-000	183.00
Deferred Disposition		C.C.P. Art. 45.051	183.00		
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	82.22
Traffic Fee (\$3)		T.R.C. 542.403		1100-341-10-064-000-0-000	120.06
Child Safety (\$20-\$25)		C.C.P. Art. 102.014 (c)		1100-341-10-060-011-0-000	-
Failure to Appear (\$4)		TRC 706.006/706.007(d)(2)		1100-341-10-060-012-0-000	-
Scofflaw Fee (\$20)		TRC 502.010(a)		1100-341-10-140-049-0-000	480.00
Truancy Prevention and Diversion Fund (\$1)		C.C.P. Art. 102.015		1100-341-10-060-013-0-000	116.00
STATE COURT COSTS AND FEES:					
Criminal Justice Planning Fund C.C.P. (\$5)		C.C.P. Art. 102.051		1100-207-20-000-003-0-000	-
State General Revenue Fund (\$2.50)		C.C.P. Art. 102.015		1100-207-20-000-010-0-000	-
Law Enforcement Education Fund (____\$1. ____\$1.50. ____\$3.50)		Govt. Code Sec. 415.082		1100-207-20-000-011-0-000	-
Operators and Chauffeurs License Fund (\$75)		T.R.C. 601.192		1100-207-20-000-031-0-000	-
Time Payment - @ 50% OF \$25.00 (\$12.50)		LGC 133.103 (b)		1100-207-20-000-005-0-000	12.50
Juvenile Crime and Delinquency Fund (____\$25. ____\$50)		C.C.P. Art. 102.075(m)		1100-207-20-000-007-0-000	4.00
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	45.00
Consolidated Court Costs Fund (\$17)		CCP 102.075 (a) 3/ LGC 133.102		1100-207-20-000-015-0-000	5753.74
Compensation Victims Of Crime Fund (____\$3. ____\$5. ____\$15. ____\$35)		C.C.P. Art. 56.55 (2) & (3)		1100-207-20-000-017-0-000	135.00
Judicial & Court Personnel Training Fund (____\$1. ____\$2)		Govt. Code Sec. 56.001 (b)		1100-207-20-000-027-0-000	18.00
Correctional Management Institute of Texas Fund (\$50)		CCP Art. 102.075		1100-207-20-000-029-0-000	3.50
Indigent Legal Services Fee-JP (\$6)		Govt. Code Sec. 101.141 (2) (B)		1100-207-20-000-004-0-000	12.00
State Traffic Fee- Subrule C (\$30)		TRC Sec 542.4031		1100-207-20-000-035-0-000	1080.00
Jury Service Fee (\$4)		C.C.P. Art. 102.0045		1100-207-20-000-053-0-000	552.07
Support of Judiciary Fund (\$5.40)		LGC 133.105		1100-207-20-000-054-0-000	737.90
Birth Certificate Fee (\$1.80)		HSC 191.022(f)		1100-207-20-000-039-0-000	-
Defensive Driving Record Fee (\$12)		C.C.P. Art. 45.0511 (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	272.04
Moving Violation Fee (\$0.10)		C.C.P. Art. 102.022/GC		1100-207-20-000-061-0-000	5.20
Safety Seat Violation Fee (\$0.15)		TRC 545.412 (b-1)		1100-207-20-000-062-0-000	-
Failure to Appear (\$20)		TRC 706.006/706.007(d)(2)		1100-207-20-000-066-0-000	-
Electronic Filing Fee - Civil (\$10)		GC 101.141/GC 51.851		1100-207-20-000-070-0-000	20.00
Truancy Prevention and Diversion Fund (\$1)		C.C.P. Art. 102.015		1100-207-20-000-073-0-000	116.00
Texas Home Visiting Program Contribution (\$5)		HSC 191.0048/LGC 118.018 (c)		1100-207-20-000-074-0-000	-
ARREST/WARRANT FEES: STATE					
D.P.S. (____\$3. ____\$5. ____\$35. ____\$50)		C.C.P. Art. 102.011		1100-207-20-000-019-0-000	700.09
T.A.B.C. (____\$3. ____\$5. ____\$35. ____\$50)				1100-207-20-000-020-0-000	10.00
P.K.W.L. (____\$3. ____\$5. ____\$35. ____\$50)				1100-207-20-000-021-0-000	5.00
ARREST/WARRANT/SERVICE FEES: COUNTY					
Sheriff Fees:		LGC 118.131		1100-342-10-060-001-0-000	15.00
Constable Fees:				1100-342-10-291-000-0-000	200.00
Precinct #1				1100-342-10-292-000-0-000	680.99
Precinct #2				1100-342-10-293-000-0-000	-
Precinct #3				1100-342-10-294-000-0-000	-
Precinct #4				1100-342-10-295-000-0-000	-
Precinct #5				1100-341-10-060-007-0-000	-
District Attorney Fees				1100-342-10-060-002-0-000	15.00
Tax Assessor Fraud Investigators				1100-342-10-060-003-0-000	-
School District Arrest Fee				1100-342-20-060-001-0-000	-
Fire Marshal Fee				1100-207-30-000-003-0-000	-
Due to Others				1100-202-00-000-010-0-000	-
Warrant Fees Due to Other Law Enforcement Agencies		C.C.P. Art. 102.011 (a) 2 (A)		1100-202-00-000-010-0-000	-
Refund - Overpayments				1100-202-00-000-010-0-000	-
Due to Others				1100-202-00-000-010-0-000	-
Restitution				1100-202-00-000-019-0-000	-
Failure to Appear- OmniBase (\$6)		TRC 706.006/706.007(d)(2)		1100-341-10-060-001-0-000	104.00
Justice Fees (Local Fees)					
Small Claims Court Filing Fee (\$25)		LGC 118.121/118.122			
Debt Claim Fee (Justice Court Filing Fee) (\$25)		LGC 118.121/118.122			
Landlord & Tenant Eviction Filing Fee (Forcible Entry & Detainer Court) (\$25)		LGC 118.121/118.122	50.00		
Transcript Fees (\$10)		LGC 118.121/118.123 (b)			
Abstract Fees (\$5)		LGC 118.121/118.123 (c)	20.00		
Writ Filing Fee (\$5)		LGC 118.121/118.123 (d)	25.00		
Issuing other Document (\$1 1st pg. .25 for each addtl' pg)		LGC 118.121/118.123 (e)	9.00		
Certified Copies of Court Papers (\$2 1st pg. .25 for each addtl' pg)		LGC 118.121			
Proable Cause Tow Hearing Fee (\$20)		LGC 101.141 (a)(4)			
Birth Certificates (\$22 each \$9.20 local)		HSC 191.0045 (3)(d)		1100-341-10-060-001-0-000	
Death Certificates (\$20 each, each addtl' \$3)		HSC 191.0045 (3)(d)		1100-341-10-060-001-0-000	75.00
Preservation of Vital Statistics Fee (\$1 each)		HSC Sec 191.0045(b)		1100-341-10-060-008-0-000	8.00
Jury Fees (Civil \$22, Criminal \$3)		Rules of Civil Proc., Rule 504.1(b)/ CCP 102.004		1100-341-10-060-006-0-000	

**AUDITED BY: THE HIDALGO
COUNTY AUDITOR'S OFFICE
DATE: _____**

TOTAL AMOUNT DUE TO THE COUNTY TREASURER:

\$ 31,437.95

OFFICE OF COURT ADMINISTRATION
TEXAS JUDICIAL COUNCIL



OFFICIAL JUSTICE COURT MONTHLY REPORT

Month December Year 2014
County Hidalgo Pct. 2 Place 2

Judge Rosa Trevino

If new, date assumed office _____

Court Mailing Address 300 W Hall Acres

City Pharr, TX Zip 78577

Phone Number (956) 787-1986

Fax Number (956) 787-9343

Court's Public Email _____

Court's Website _____

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

Prepared by Andres Guzman Jr. *Andres Guzman Jr.*

Date 3/31/2015 Phone Number (956) 787-1986

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

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

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

CRIMINAL SECTION

Court 621080022			Traffic Misdemeanors			Non-Traffic Misdemeanors		
Month	December	Year 2014	Non-Parking	Parking	County Ordinance	Penal Code	Other State Law	County Ordinance
1. Total Cases Pending First of Month:			1838	4	4,111	8519	1104	349
a. Active Cases			784	4	2,847	4526	858	281
b. Inactive Cases			1054	0	1,264	3993	246	68
2. New Cases Filed			21	0	105	99	2	0
3. Cases Reactivated			5	0	2	16	0	3
4. All Other Cases Added			0	0	0	0	0	0
5. Total Cases on Docket (Sum of Lines 1a, 2, 3 & 4)			810	4	2954	4641	860	284
6. Dispositions Prior to Court Appearance or Trial:								
Uncontested Dispositions without appearance before a judge (CCP Art. 27.14))			17	0	71	45	2	3
b. Dismissed by Prosecution			8	0	7	30	0	2
7. Dispositions at Trial:								
Convictions:								
Guilty Plea or Nolo Contendere			1	0	0	2	2	0
2) By the Court			3	0	4	10	0	0
3) By the Jury			0	0	0	0	0	0
b. Acquittals:								
1) By the Court			0	0	0	0	0	0
2) By the Jury			0	0	0	0	0	0
c. Dismissed by Prosecution			0	0	0	0	0	0
8. Compliance Dismissals:								
a. After Driver Safety Course (CCP, Art. 45.0511)			1					
b. After Deferred Disposition (CCP, Art. 45.051)			2	0	0	1	1	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	0	0	0
10. Total Cases Disposed (Sum of Lines 6, 7, 8 & 9)			32	0	82	88	5	5
11. Cases Placed on Inactive Status			0	0	0	0	0	0
12. Total Cases Pending End of Month:			1827	4	4,134	8530	1101	344
a. Active Cases (Equals Line 5 minus the sum of Lines 10 & 11)			778	4	2872	4553	855	279
b. Inactive Cases (Equals Line 1b minus Line 3 plus Line 11)			1049	0	1262	3977	246	65
13. Show Cause Hearings Held			0	0	0	0	0	0
14. Cases Appealed:								
a. After Trial			0	0	0	0	0	0
b. Without Trial			0	0	0	0	0	0

CIVIL SECTION

Court 621080022					
Month	December	Year 2014	Debt Collection	Landlord/Tenant	Small Claims
1. Total Cases Pending First of Month:			481	635	84
a. Active Cases			188	130	22
b. Inactive Cases			293	505	62
2. New Cases Filed			0	2	
3. Cases Reactivated			0	0	
4. All Other Cases Added			0	0	0
5. Total Cases on Docket (Sum of Lines 1a, 2, 3 & 4)			188	132	222
DISPOSITIONS					
6. Default Judgments			2	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			3	0	0
13. Total Cases Disposed (Sum of Lines 6 through 12)			5	0	0
14. Cases Placed on Inactive Status			0	0	0
15. Total Cases Pending End of Month:			476	637	843
a. Active Cases (Equals Line 5 minus the sum of Lines 13 & 14)			183	132	222
b. Inactive Cases (Equals Line 1b minus Line 3 plus Line 14)			293	505	621
16. Cases Appealed:					
After Trial		a.	0	0	0
b. Without Trial			0	0	0

JUVENILE/MINOR ACTIVITY

Court 621080022	TOTAL
Month December Year 2014	
1. Transportation Code Cases Filed	1
2. Non-Driving Alcoholic Beverage Code Cases Filed	0
3. Driving Under the Influence of Alcohol Cases Filed	0
4. Drug Paraphernalia Cases Filed (HSC, Ch. 481)	0
5. Tobacco Cases Filed (HSC, Sec. 161.252)	0
6. Failure to Attend School Cases Filed (Ed.Code, Sec. 25.094)	0
7. Education Code (Except Failure to Attend) Cases Filed	0
8. Violation of Local Daytime Curfew Ordinance Cases Filed (Local Govt. Code, Sec. 341.905)	0
9. All Other Non-Traffic Fine-Only Cases Filed	0
10. Transfer to Juvenile Court:	
a. Mandatory Transfer (Fam.Code, Sec. 51.08(b)(1))	0
b. Discretionary Transfer (Fam.Code, Sec. 51.08(b)(2))	0
11. Accused of Contempt and Referred to Juvenile Court (Delinquent Conduct) (CCP, Art. 45.050(c)(1))	0
12. Held in Contempt by Criminal Court (Fined and/or Denied Driving Privileges) (CCP, Art. 45.050(c)(2))	0
13. Juvenile Statement Magistrate Warning:	
a. Warnings Administered	0
b. Statements Certified (Fam.Code, Sec. 51.095)	0
14. Detention Hearings Held (Fam. Code, Sec. 54.01)	0
15. Orders for Non-Secure Custody Issued	0
16. Parent Contributing to Nonattendance Cases Filed (Ed. Code, Sec. 25.093)	0

ADDITIONAL ACTIVITY

Court 621080022		NUMBER GIVEN	NUMBER REQUESTS FOR COUNSEL
Month December	Year 2014		
1. Magistrate Warnings:			
a. Class C Misdemeanors		0	0
b. Class A and B Misdemeanors		0	0
c. Felonies		2	0
			TOTAL
2. Arrest Warrants Issued:		a. Class C	0
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			36
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)			0
12. Handgun License Denial, Revocation or Suspension Hearings Held (Govt. Code, Sec. 411.180)			0
13. Disposition of Stolen Property Hearings Held (CCP, Ch. 47)			0
14. Peace Bond Hearings Held			0
15. Inquests Conducted			4
16. Cases in Which Fine and Court Costs Satisfied by Community Service:			
a. Partial Satisfaction			0
b. Full Satisfaction			0
17. Cases in Which Fine and Court Costs Satisfied by Jail Credit			11
18. Cases in Which Fine and Court Costs Waived for Indigency			0
19. Amount of Fines and Court Costs Waived for Indigency			\$0
20. Fines, Court Costs and Other Amounts Collected:			
a. Kept by County			\$21,667
b. Remitted to State			\$9,770
c. Total			\$31,427

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

Judge: JAIME J. MUNOZ
 Precinct No. 2 Place No. 2

Part III: SUMMARY OF COLLECTIONS PAYABLE TO THE COUNTY TREASURER

PAGE 2 OF 2

Name of Fine, Fee, Court Cost	# Issued/ Filed	A. Kept by County	B. Due to State	C. Total Amt. Collected
FINES:				
County Fines (Local Fine)		17,066.30	-	\$ 17,066.30
Texas Parks & Wildlife 85% Fine (State Fine)		-	113.05	113.05
No Safety Belt 50% Fine (State Fine)		-	175.00	175.00
Gross Weight 50% Fine (State Fine)		-	-	-
*School District 50% Fines		-	-	-
LOCAL COURT COSTS AND FEES:				
Courthouse Security Adm. Fee (\$3)		447.06	-	447.06
Courthouse Security Fund JP (\$1)		136.02	-	136.02
Justice Court Technology Fund (\$4)		588.07	-	588.07
Time Payment - @40% OF \$25.00 (\$10.00)		10.00	-	10.00
Time Payment - @ 10% of \$25.00 (\$2.50)		2.50	-	2.50
Administrative Local Transaction Fee (\$2)		298.04	-	298.04
Motor Vehicle Adm. Fee (\$10-\$20) (Dismissal Fee for Exp. DL, Exp. Insp. Cert, Exp. Mtr Reg.)		40.00	-	40.00
Special Fees		183.00	-	183.00
Deferred Disposition		-	-	-
Administrative Fee - "Drivers Safety Course" (\$10)		-	-	-
Support of Judiciary Fund (\$5.00)		82.22	-	82.22
Traffic Fee (\$3)		120.06	-	120.06
Child Safety (\$20-\$25)		-	-	-
Failure to Appear (\$4)		-	-	-
Scofflaw Fee (\$20)		480.00	-	480.00
Truancy Prevention and Diversion Fund (\$1)		116.00	-	116.00
STATE COURT COSTS AND FEES:				
Criminal Justice Planning Fund C.C.P. (\$5)		-	-	-
State General Revenue Fund (\$2.50)		-	-	-
Law Enforcement Education Fund (\$1, \$1.50, \$3.50)		-	-	-
Operators and Chauffeurs License Fund (\$75)		-	-	-
Time Payment - @50% OF \$25.00 (\$12.50)		-	12.50	12.50
Juvenile Crime and Delinquency Fund (\$2.50, \$5.00)		-	4.00	4.00
Comprehensive Rehabilitation Fund (\$5)		-	-	-
Fugitive Apprehension Fund (\$5)		-	45.00	45.00
Consolidated Court Costs Fund (\$17)		-	5,753.74	5,753.74
Compensation Victims Of Crime Fund (\$3, \$5, \$15, \$35)		-	135.00	135.00
Judicial & Court Personnel Training Fund (\$1, \$2)		-	18.00	18.00
Correctional Management Institute of Texas Fund (\$5.00)		-	3.50	3.50
Indigent Legal Services Fee-JP (\$6)		-	12.00	12.00
State Traffic Fee- Subtitle C (\$30)		-	1,080.60	1,080.60
Jury Service Fee (\$4)		-	552.07	552.07
Support of Judiciary Fund (\$5.40)		-	737.90	737.90
Birth Certificate Fee (\$1.80)		-	-	-
Defensive Driving Record Fee (\$12)		-	-	-
Indigent Defense Representation Fund (\$2)		-	272.04	272.04
Moving Violation Fee (\$0.10)		-	5.20	5.20
Safety Seat Violation Fee (\$0.15)		-	-	-
Failure to Appear (\$20)		-	-	-
Electronic Filing Fee - Civil (\$10)		-	20.00	20.00
Truancy Prevention and Diversion Fund (\$1)		-	116.00	116.00
Texas Home Visiting Program Contribution (\$5)		-	-	-
ARREST/WARRANT FEES: STATE				
D.P.S. (\$3, \$5, \$35, \$50)		-	700.09	700.09
T.A.B.C. (\$3, \$5, \$35, \$50)		-	10.00	10.00
P.K.W.L. (\$3, \$5, \$35, \$50)		-	5.00	5.00
ARREST/WARRANT/SERVICE FEES: COUNTY				
Sheriff Fees:				
Constable Fees:		15.00	-	15.00
Precinct #1		200.00	-	200.00
Precinct #2		1,680.99	-	1,680.99
Precinct #3		-	-	-
Precinct #4		-	-	-
Precinct #5		-	-	-
District Attorney Fees		-	-	-
Tax Assessor Fraud Investigators		15.00	-	15.00
School District Arrest Fee		-	-	-
Fire Marshal Fee		-	-	-
Due to Others				
* Warrant Fees Due to Other Law Enforcement Agencies		-	-	-
* Refund - Overpayments		-	-	-
* Due to Others		-	-	-
* Restitution		-	-	-
* Failure to Appear- OmniBase (\$6)		-	-	-
Justice Fees (Local Fees)		104.00	-	104.00
Small Claims Court Filing Fee (\$25)		-	-	-
Debt Claim Fee (Justice Court Filing Fee) (\$25)		-	-	-
Landlord & Tenant Eviction Filing Fee (Forcible Entry & Detainer Court) (\$25)		-	-	-
Transcript Fees (\$10)		-	-	-
Abstract Fees (\$5)		-	-	-
Writ Filing Fee (\$5)		-	-	-
Issuing other Document (\$1 1st pg, .25 for each add'l pg)		-	-	-
Certified Copies of Court Papers (\$2 1st pg, .25 for each add'l pg)		-	-	-
Proable Cause Tow Hearing Fee (\$20)		-	-	-
Birth Certificates (\$22 each \$9.20 local)		-	-	-
Death Certificates (\$20 each, each add'l \$3)		75.00	-	75.00
Preservation of Vital Statistics Fee (\$1 each)		8.00	-	8.00
Jury Fees (Civil \$5, Criminal \$3)		-	-	-
		\$ 21,667.26	\$ 9,770.69	\$ 31,437.95

Hidalgo

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

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The Software Group, Inc.

Distribution Summary For Court 22 (JP PCT2 PL2)
ALL Transactions For The Period of 12/01/2014 to 12/31/2014

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FEE CODE	FEE DESCRIPTION	GL CODE	FEE AMOUNTS/COUNT	TOTAL(S)
ABC	Texas Alcohol Beverage Commission	-1100-207-20-000-020-0-000	2 Item(s)	\$10.00
ABST	Abstract Fee	-1100-341-10-060-001-0-000	4 Item(s)	\$20.00
BOND	Bond		2 Item(s)	\$379.10
C1WRTEX	Const1 Writ of Execution	-1100-342-10-291-000-0-000	1 Item(s)	\$200.00
C2WRTEX	Const2 Writ of Execution	-1100-342-10-292-000-0-000	3 Item(s)	\$600.00
C2WRTPS	Const2 Writ of Possession	-1100-342-10-292-000-0-000	1 Item(s)	\$200.00
CCC	*Consolidated Court Costs	-1100-207-20-000-015-0-000	150 Item(s)	\$5753.74
CHS	*Courthouse Security	-1241-341-10-060-001-0-000	150 Item(s)	\$447.06
CHSJP	Courthouse Security Fund JP	-1245-341-10-064-000-0-000	137 Item(s)	\$136.02
CMIT	Correctional Management Institute	-1100-207-20-000-029-0-000	7 Item(s)	\$3.50
CO	County Fine	-1200-351-10-064-000-0-000	134 Item(s)	\$17066.30
CON2	Const2 Service Fee (Civil & Fed)	-1100-342-10-292-000-0-000	4 Item(s)	\$260.00
COPY	Copies	-1100-341-10-060-001-0-000	1 Item(s)	\$9.00
CRF	Seatbelt Violation - 50% Fine	-1100-207-20-000-028-0-000	7 Item(s)	\$175.00
CVCA	*Crime Victim Compensation Act	-1100-207-20-000-017-0-000	9 Item(s)	\$135.00
DC	Death Certificate	-1100-341-10-060-001-0-000	3 Item(s)	\$75.00
DD	Deferred Disp. Fee	-1100-341-10-064-000-0-000	2 Item(s)	\$183.00
DIS3	Dismissal Fee	-1100-341-10-060-004-0-000	2 Item(s)	\$40.00
DPS	Dept. of Public Safety	-1100-207-20-000-019-0-000	141 Item(s)	\$700.09
EFF	EFiling Fee	-1100-207-20-000-070-0-000	2 Item(s)	\$20.00
FA	*Fugitive Apprehension	-1100-207-20-000-009-0-000	9 Item(s)	\$45.00
IDF	Indigent Defense Representation Fun	-1100-202-00-000-010-0-000	137 Item(s)	\$272.04
IND	Indigent Legal Services	-1100-207-20-000-004-0-000	2 Item(s)	\$12.00
JCD	*Juvenile Crime and Delinquency	-1100-207-20-000-007-0-000	9 Item(s)	\$4.00
JCPT	*Judicial & Court Personnel Trainin	-1100-207-20-000-027-0-000	9 Item(s)	\$18.00

Hidalgo

J U S T I C E O F T H E P E A C E S Y S T E M
Distribution Summary For Court 22 (JP PCT2 PL2)
ALL Transactions For The Period of 12/01/2014 to 12/31/2014

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The Software Group, Inc.

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FEE CODE	FEE DESCRIPTION	GL CODE	FEE AMOUNTS/COUNT	TOTAL(S)
JCTF	Justice Court Technology Fund	-1242-341-10-060-000-0-000	148 Item(s)	\$588.07
JSP	Jury Service Fee	-1100-207-20-000-053-0-000	139 Item(s)	\$552.07
LFT	Landlord/Tenant Eviction Filing Fee	-1100-341-10-060-001-0-000	2 Item(s)	\$50.00
LTF	Local Transaction Fee	-1100-341-10-060-003-0-000	150 Item(s)	\$298.04
MVF	Moving Violation Fee	1100-207-20-000-061-0-000	52 Item(s)	\$5.20
PVS	Preservation of Vital Statistics Fe	-1100-341-10-060-008-0-000	3 Item(s)	\$8.00
SCOF	Scofflaw Fee	-1100-341-10-140-049-0-000	24 Item(s)	\$480.00
SJFC	Support of Judiciary Fund - County	-1100-341-10-060-009-0-000	138 Item(s)	\$82.22
SJFS	Support of Judiciary Fund - State	-1100-207-20-000-054-0-000	138 Item(s)	\$737.90
SO	Sheriff's Office	-1100-342-10-060-001-0-000	3 Item(s)	\$15.00
STF	*State Traffic Act	-1100-207-20-000-035-0-000	37 Item(s)	\$1080.60
TFC	*Uniform Traffic Act	-1100-341-10-064-000-0-000	41 Item(s)	\$120.06
TP	*Time Payment		1 Item(s)	\$25.00
TPDC	Truancy Prevention and Diversion-Co	4-1100-341-10-060-013-0-000	116 Item(s)	\$116.00
TPDS	Truancy Prevention and Diversion-St	3-1100-207-20-000-073-0-000	116 Item(s)	\$116.00
TPW	Texas Parks & Wildlife	-1100-207-20-000-021-0-000	1 Item(s)	\$5.00
TPWF	Texas Parks & Wildlife Fine	-1100-207-20-000-012-0-000	1 Item(s)	\$113.05
TXFI	Tax Fraud Investigation Arrest Fee	-1100-342-10-060-002-0-000	3 Item(s)	\$15.00
WFPREC22	JP22 WARRANT OFFICER FEE	-1100-342-10-292-000-0-000	13 Item(s)	\$600.99
WRITEX	Writ of Execution Filing Fee	-1100-341-10-060-001-0-000	4 Item(s)	\$20.00
WRITPOSS	Writ of Possession Filing Fee	-1100-341-10-060-001-0-000	1 Item(s)	\$5.00

FEE(S) TOTAL

\$31817.05

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The Software Group, Inc.

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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 22 Part 1
ALL P-V Transactions For the Period 12/01/2014 thru 12/31/2014

Receipt #	Docket #	Date	Name	Offense Description	Off. Date	ABC	ABST	BOND	CJWRTEX	CMWRTEX	C2WRTPS	CCC	CHS	CHSJP	CHMIT	CO	CON2
CR374790J22	CR3687-14-2	12/01/14	GONZALEZ-GONZALEZ, AIDA GOMEZ	SAFETY SEAT CHILD PA 05/30/14	05/30/14							40.00	3.00	1.00		12.50	
CR37480J22	CR3598-14-2	12/01/14	PEREZ, JANETT	DEOT CLAIM	05/27/14												
CR37481J22	CR3598-14-2	12/01/14	PEREZ, JANETT	DEOT DRIVER'S LICENSE	09/02/14												
CR37482J22	A14-262	12/01/14	RICHARD BENDEL SR									40.00	3.00	1.00		66.00	70.00
CR37483J22	CR4123-14-2	12/01/14	RIVERA, ORLANDO R	DISPLAY IMPROPER LIC 11/20/14								40.00	3.00	1.00			
CR37484J22	CR2387-14-2	12/01/14	MORA, ROGELIO THRU OPEN CONTAINER OF AL 05/29/14									40.00	3.00	1.00		100.00	
CR37485J22	CR2386-14-2	12/01/14	MORA, ROGELIO THRU NO DRIVER'S LICENSE 05/29/14									40.00	3.00	1.00		130.90	
CR37486J22	CR5959-13-2	12/01/14	COMPIAN, ISAAC SA SPEEDING (EXCEED PRI 11/16/13									40.00	3.00	1.00		66.00	
CR37487J22	CR4691-08-2	12/01/14	DOMINGUEZ, ROSYSE NO DRIVER'S LICENSE 07/08/08									40.00	3.00	1.00			
CR37488J22	CR4020-14-2	12/01/14	BROWN, JOSEPH NAR EXPIRED MOTOR VEHICLE 11/20/14									40.00	3.00	1.00			
CR37489J22	CR3891-14-2	12/02/14	VALDEZ, FRANCISCO EXPIRED MOTOR VEHICLE 10/28/14									40.00	3.00	1.00			
CR37490J22	CR3935-14-2	12/02/14	ALFARO, OSCAR FAB NO DRIVER'S LICENSE 10/21/14									40.00	3.00	1.00		66.00	
CR37491J22	CR3455-14-2	12/02/14	ROBLES, JESSICA Y SAFETY SEAT CHILD PA 08/05/14									40.00	3.00	1.00			
CR37492J22	CR3953-14-2	12/02/14	MARTINEZ, DAVID M SAFETY SEAT CHILD PA 11/06/14									40.00	3.00	1.00		12.50	
CR37493J22	CR4050-14-2	12/02/14	FERNANDEZ, JOSUE DEFECTIVE LOW AIR WA 11/03/14									40.00	3.00	1.00		99.90	
CR37494J22	CR3804-14-2	12/02/14	GARZA, JULIO CESA NO DRIVER'S LICENSE 10/08/14									40.00	3.00	1.00		66.00	
CR37495J22	CR3868-14-2	12/02/14	BASTAR, MARIA DE SAFETY SEAT CHILD PA 10/17/14									40.00	3.00	1.00		12.50	
CR37496J22	CR3867-14-2	12/02/14	BASTAR, MARIA DE DISREGARD RED LIGHT 10/17/14									40.00	3.00	1.00			
CR37497J22	CR2624-14-2	12/02/14	GOMEZ, MARIO, COL NO SAFETY BELT									40.00	3.00	1.00		50.00	
CR37498J22	EDELIA PONCE	12/02/14	SANJUANA PONCE														
CR37499J22	CR394-14-2	12/03/14	REYNA, FRANCISCO DEFECTIVE TAIL LAMPS 10/29/14									40.00	3.00	1.00		97.90	
CR37500J22	CR4146-14-2	12/03/14	CABALLO-HERNANDEZ Over 34,000lbs Tandem 11/25/14									40.00	3.00	1.00		150.00	
CR37501J22	CR4147-14-2	12/03/14	HERNANDEZ, SERGIO Over 34,000lbs Tandem 11/25/14									40.00	3.00	1.00		150.00	
CR37502J22	CR4148-14-2	12/03/14	ROGEL, OSVALDO AL Over 34,000lbs Tandem 11/24/14									40.00	3.00	1.00		150.00	
CR37503J22	CR4149-14-2	12/03/14	VALERO, MARIO A. OVER TANDEM AXLE 11/24/14									40.00	3.00	1.00		150.00	
CR37504J22	CR4150-14-2	12/03/14	CAZARES, JOSE LUI Over 34,000lbs Tandem 11/25/14									40.00	3.00	1.00		150.00	
CR37505J22	CR4151-14-2	12/03/14	DE LA CRUZ, BERNIA OVER TANDEM AXLE 11/24/14									40.00	3.00	1.00		150.00	
CR37506J22	CR4152-14-2	12/03/14	PEREZ, JULIO CESA Over 34,000lbs Tandem 11/24/14									40.00	3.00	1.00		150.00	
CR37507J22	CR4153-14-2	12/03/14	GARCIA, MIGUEL A. Over 34,000lbs Tandem 11/24/14									40.00	3.00	1.00		150.00	
CR37508J22	CR4154-14-2	12/03/14	SANJOVAL, JUAN RU Over 34,000lbs Tandem 11/24/14									40.00	3.00	1.00		150.00	
CR37509J22	CR4155-14-2	12/03/14	REYNA, RICARDO PE Over 34,000lbs Tandem 11/24/14									40.00	3.00	1.00		150.00	
CR37510J22	CR4145-14-2	12/03/14	HERNANDEZ, SERGIO Over 34,000lbs Tandem 11/25/14									40.00	3.00	1.00		150.00	
CR37511J22	CR4144-14-2	12/03/14	JIMENEZ, JOSE ALF Over 34,000lbs Tandem 11/25/14									40.00	3.00	1.00		150.00	
CR37512J22	CR4040-14-2	12/03/14	LOPEZ, CARLOS ROB NO DRIVER'S LICENSE 11/02/14									40.00	3.00	1.00		66.00	
CR37513J22	CR4143-14-2	12/03/14	GUERRERO, JUAN LO OVER WEIGHT GROUP OF 11/25/14									40.00	3.00	1.00		150.00	
CR37514J22	CR4142-14-2	12/03/14	LUNA, JUAN R CARR OVER WEIGHT GROUP OF 11/24/14									40.00	3.00	1.00		150.00	
CR37515J22	CR4141-14-2	12/03/14	GALLEGOS, VICTOR OVER WEIGHT GROUP OF 11/24/14									40.00	3.00	1.00		150.00	
CR37516J22	CR4140-14-2	12/03/14	ADAME-CAZAREZ, LU Over 34,000lbs Tandem 11/24/14									40.00	3.00	1.00		500.00	
CR37517J22	CR4139-14-2	12/03/14	RODRIGUEZ, ARMAND Over 34,000lbs Tandem 11/24/14									40.00	3.00	1.00		150.00	
CR37518J22	CR4138-14-2	12/03/14	ROMERO, ANDRES GU Over 34,000lbs Tandem 11/24/14									40.00	3.00	1.00		150.00	
CR37519J22	CR4137-14-2	12/03/14	CAVAZOS, CRISTOBA Over 34,000lbs Tandem 11/24/14									40.00	3.00	1.00		150.00	
CR37520J22	CR4136-14-2	12/03/14	ACOSTA, ROGELIO D Over 34,000lbs Tandem 11/24/14									40.00	3.00	1.00		150.00	
CR37521J22	CR4135-14-2	12/03/14	CERDA, JESUS MART OVER WEIGHT GROUP OF 11/26/14									40.00	3.00	1.00		150.00	
CR37522J22	CR4134-14-2	12/03/14	ADAME-CAZAREZ, LU Over 34,000lbs Tandem 11/26/14									40.00	3.00	1.00		150.00	
CR37523J22	CR4133-14-2	12/03/14	REYES, UBALDO ANT Over 34,000lbs Tandem 11/25/14									40.00	3.00	1.00		150.00	
CR37524J22	CR4132-14-2	12/03/14	CANTU, JUAN D. GA Over 34,000lbs Tandem 11/25/14									40.00	3.00	1.00		150.00	
CR37525J22	CR4131-14-2	12/03/14	SALGADO, CARLOS M Over 34,000lbs Tandem 11/25/14									40.00	3.00	1.00		150.00	
CR37526J22	CR2460-01-2	12/03/14	RODRIGUEZ, DARIO NO LIABILITY INSURAN 05/30/01									40.00	3.00	1.00		150.00	
CR37527J22	CR2459-01-2	12/03/14	RODRIGUEZ, DARIO NO LIABILITY INSURAN 05/30/01									40.00	3.00	1.00		150.00	
CR37528J22	CR4176-14-2	12/03/14	RODRIGUEZ, DARIO FAIL TO DISPLAY 05/30/01									17.00	3.00	1.00		175.00	
CR37529J22	CR1787-12-2	12/03/14	GOODMAN, DAVID AL NO SAFETY BELT 11/11/14									40.00	3.00	1.00		64.75	
CR37530J22	CERT DC#612	12/03/14	ISABEL ESCAMILLA	DRIVING WHILE LICENSE 04/18/12								40.00	3.00	1.00		165.90	
CR37531J22	CR3507-14-2	12/04/14	REYNA, JUAN SPEEDING (EXCEED PRI 09/11/14									40.00	3.00	1.00		66.00	

Receipt #	Docket #	Date	Name	Offense Description	Off. Date	ABC	ABST	BOND	C1WRTEX	C2WRTEX	CCC	CHS	CHSJP	CHIT	CO	CON2
0037532J22	CR6393-05-2	12/04/14	IARRA, ZENIA HIM	SPEEDING (EXCEED PRI	12/02/05						40.00	3.00			39.00	
0037533J22	CR4122-14-2	12/04/14	CASTILLO, REGULO	BRAKE OUT OF ADJUSTM	11/18/14						40.00	3.00	1.00		99.90	
0037534J22	CR1299-08-2	12/04/14	RAMIREZ, MARTIN M	SPEEDING (EXCEED PRI	02/13/09						40.00	3.00	1.00		25.00	
0037535J22	CR1300-09-2	12/04/14	RAMIREZ, MARTIN M	POSS. OF PARAPHENALI	02/13/09						40.00	3.00	1.00		25.00	
0037536J22	CR3708-14-2	12/05/14	ROWLETT, WESLEY A	SPEEDING (EXCEED PRI	10/04/14						40.00	3.00	1.00			
0037537J22	CR5442-13-2	12/05/14	PEREZ, MARCELO S.	NO SAFETY BELT	10/10/13						40.00	3.00	1.00			
0037538J22	CR3591-05-2	12/05/14	HERNANDEZ, YESENI	UNRESTRAINED UNDER	F 05/25/05						40.00	3.00	1.00		50.00	
0037539J22	CR2916-11-2	12/05/14	CHAGUÑA, JORGE	NO SAFETY BELT	05/20/11						40.00	3.00	1.00		50.10	
0037540J22	CR3957-14-2	12/08/14	BRICENO, MAURO RE	NO DRIVER'S LICENSE	11/03/14						40.00	3.00	1.00		66.00	
0037541J22	CR3925-14-2	12/08/14	PUNG, AGUSTIN JIM	SPEEDING (EXCEED PRI	10/31/14						40.00	3.00	1.00		24.00	
0037542J22	CR3337-14-2	12/08/14	GARCIA, JUAN CARL	FAIL TO MAINTAIN FRI	08/04/14						40.00	3.00	1.00		175.00	
0037543J22	CR3377-14-2	12/08/14	SOLIS, LUIS HUMBE	SPEEDING (EXCEED PRI	08/21/14						40.00	3.00	1.00		66.00	
0037544J22	CR4225-14-2	12/08/14	GARCIA, MARLEN CAS	NO DRIVER'S LICENSE	11/18/14						40.00	3.00	1.00		137.00	
0037545J22	CR4030-14-2	12/08/14	IRIAS, VICTOR FRA	POSS OF DRUG PARAPHE	11/10/14						40.00	3.00	1.00		66.00	
0037546J22	CR4029-14-2	12/08/14	IRIAS, VICTOR FRA	NO DRIVER'S LICENSE	11/10/14						40.00	3.00	1.00		137.00	
0037547J22	CR4226-14-2	12/08/14	BRAGO, EDGAR JAVI	FAIL TO SECURE LOAD	04/03/14						40.00	3.00	1.00		133.00	
0037548J22	CR4227-14-2	12/08/14	PRADO, ROBERTO AM	Over 34,000lbs Tande	11/29/14						40.00	3.00	1.00		150.00	
0037549J22	CR4228-14-2	12/08/14	RAMIREZ, LUIS MIG	Over 34,000lbs Tande	12/05/14						40.00	3.00	1.00		150.00	
0037550J22	CR4229-14-2	12/08/14	MERINO, RUFINO Y.	BRAKE OUT OF ADJUSTM	12/01/14						40.00	3.00	1.00		99.90	
0037551J22	CR4230-14-2	12/08/14	GOMEZ-SANTIAGO, G	Over 34,000lbs Tande	11/29/14						40.00	3.00	1.00		500.00	
0037552J22	CR4231-14-2	12/08/14	JAUREGUI, LUIS AL	Over 34,000lbs Tande	11/29/14						40.00	3.00	1.00		150.00	
0037553J22	CR4232-14-2	12/08/14	JAUREGUI, RICARDO	Over 34,000lbs Tande	11/29/14						40.00	3.00	1.00		150.00	
0037554J22	CR4233-14-2	12/08/14	JUAREZ, FRANCISCO	Over 34,000lbs Tande	11/29/14						40.00	3.00	1.00		150.00	
0037555J22	CR4234-14-2	12/08/14	ROERO, JUAN CARL	OVER GROSS WEIGHT (5	12/05/14						40.00	3.00	1.00		150.00	
0037556J22	CR4235-14-2	12/08/14	BARROW, RAUL GODI	Over 34,000lbs Tande	12/05/14						40.00	3.00	1.00		150.00	
0037557J22	CR4236-14-2	12/08/14	BARAJAS-DURAN, JO	Over 34,000lbs Tande	12/05/14						40.00	3.00	1.00		150.00	
0037558J22	CR4237-14-2	12/08/14	VACQUEZ, VICENTE	Over 34,000lbs Tande	12/05/14						40.00	3.00	1.00		150.00	
0037559J22	CR4238-14-2	12/08/14	FERRAL, SERGIO HE	Over 34,000lbs Tande	12/04/14						40.00	3.00	1.00		500.00	
0037560J22	CR4239-14-2	12/08/14	GAYTAN, JOSE LUIS	OVER WEIGHT GROUP OF	12/05/14						40.00	3.00	1.00		150.00	
0037561J22	CR4240-14-2	12/08/14	CARRILLO, JULIO C	Over 34,000lbs Tande	12/05/14						40.00	3.00	1.00		150.00	
0037562J22	CR4241-14-2	12/08/14	HERNANDEZ, ANTONI	Over 34,000lbs Tande	12/05/14						40.00	3.00	1.00		150.00	
0037563J22	CR4242-14-2	12/08/14	MEJIA, ARNULFO LE	Over 34,000lbs Tande	12/05/14						40.00	3.00	1.00		150.00	
0037564J22	CR4243-14-2	12/08/14	CHAVEZ, MANUEL LO	Over 34,000lbs Tande	12/05/14						40.00	3.00	1.00		150.00	
0037565J22	CR4244-14-2	12/08/14	TREVINO, ALBERTO	OVER TANDEM AXLE	12/01/14						40.00	3.00	1.00		150.00	
0037566J22	CR4245-14-2	12/08/14	BADILLO, FERNANDO	OVER TANDEM AXLE	11/29/14						40.00	3.00	1.00		150.00	
0037567J22	CR4246-14-2	12/08/14	DIEGO, JESUS GUIL	Over 34,000lbs Tande	12/01/14						40.00	3.00	1.00		150.00	
0037568J22	CR4247-14-2	12/08/14	DELGADO, ALEJANDR	Over 34,000lbs Tande	12/01/14						40.00	3.00	1.00		500.00	
0037569J22	CR4248-14-2	12/08/14	AYALA, JESUS J C	Over 34,000lbs Tande	11/28/14						40.00	3.00	1.00		500.00	
0037570J22	CR4249-14-2	12/08/14	LOPEZ, MINERVA CA	Over 34,000lbs Tande	11/29/14						40.00	3.00	1.00		150.00	
0037571J22	CR4250-14-2	12/08/14	ROMERO-GONZALEZ, O	Over 34,000lbs Tande	12/03/14						40.00	3.00	1.00		150.00	
0037572J22	CR4251-14-2	12/08/14	LOPEZ, JOSE DE JE	Over 34,000lbs Tande	12/03/14						40.00	3.00	1.00		150.00	
0037573J22	CR4252-14-2	12/08/14	RESENDEZ, EDUARDO	Over 34,000lbs Tande	12/03/14						40.00	3.00	1.00		150.00	
0037574J22	CR4253-14-2	12/08/14	VILLASANA, JOSE J	Over 34,000lbs Tande	12/03/14						40.00	3.00	1.00		150.00	
0037575J22	CR4254-14-2	12/08/14	PINON, VICENTE BL	Over 34,000lbs Tande	12/03/14						40.00	3.00	1.00		150.00	
0037576J22	CR4255-14-2	12/08/14	ZAMORA, LUIS FERN	Over 34,000lbs Tande	12/04/14						40.00	3.00	1.00		150.00	
0037577J22	CR4256-14-2	12/08/14	SALINAS, FERNANDO	Over 34,000lbs Tande	12/04/14						40.00	3.00	1.00		150.00	
0037578J22	CR4257-14-2	12/08/14	HERNANDEZ, DAVID	Over 34,000lbs Tande	12/04/14						40.00	3.00	1.00		150.00	
0037579J22	CR4258-14-2	12/08/14	GONZALEZ-ALMAGUER	Over 34,000lbs Tande	12/04/14						40.00	3.00	1.00		150.00	
0037580J22	CR4260-14-2	12/08/14	GARZA, JORGE L GO	OVER TANDEM AXLE	12/04/14						40.00	3.00	1.00		150.00	
0037581J22	CR4262-14-2	12/08/14	DELGADO, ALEJANDR	Over 34,000lbs Tande	12/04/14						40.00	3.00	1.00		150.00	
0037582J22	CR4263-14-2	12/08/14	REYES, ENRIQUE MO	Over 34,000lbs Tande	12/04/14						40.00	3.00	1.00		500.00	
0037583J22	CR4276-14-2	12/09/14	PEDRO ESPINOZA OR	Debt Claim	05/20/14						40.00	3.00	1.00		150.00	
0037584J22	CR4033-14-2	12/09/14	MARTINEZ, RICARDO	NO DRIVER'S LICENSE	11/12/14						40.00	3.00	1.00		66.00	

5.00

Docket #	Date	Name	Offense Description	Off. Date	ABC	ABST	BOND	C1WRTEX	C2WRTEX	C3WRTPS	CCC	CHS	CHIT	CO	CMQ2
CR1576-03-2	12/09/14	VILLARREAL, DANIE	NO SAFETY BELT	04/05/03							17.00	3.00	0.50	25.00	
CR674-14-2	12/09/14	SILVIA RODRIGUEZ	Landlord/Tenant	09/11/14											
CR4663-11-2	12/09/14	RUIZ, DANIEL, JR.	NO DRIVER'S LICENSE	09/07/11											
CR1462-13-2	12/09/14	PACHECO, ABRAHAM	NO CDL	02/25/13											
CR1805-03-2	12/09/14	PACHECO, ABRAHAM	FAIL TO YIELD ROW (S	04/21/03							39.94	3.00	1.00	100.00	
CR3913-14-2	12/09/14	REYES, MIREYA ESQ	SPEEDING (EXCEED PRI	10/21/14							40.00	3.00	1.00	53.00	
CR6777-02-2	12/10/14	GOMEZ, GERARDO AL	FAILURE TO REGISTER	12/04/02							40.00	3.00	1.00	39.00	
CR5164-05-2	12/10/14	EMBRY, DAVID RHOD	SPEEDING (EXCEED PRI	09/04/05							17.00	3.00	0.50	63.00	
CR6776-02-2	12/10/14	GOMEZ, GERARDO AL	FAILURE TO REGISTER	12/04/02							40.00	3.00	0.50		
CR6775-02-2	12/10/14	GOMEZ, GERARDO AL	FAILURE TO REGISTER	12/04/02							17.00	3.00	0.50		
CR4121-14-2	12/10/14	GOMEZ, GERARDO AL	FAILURE TO REGISTER	12/04/02							40.00	3.00	0.50		
CR375956J22	12/10/14	GAZQUEZ, ADALBERT	DRIVING WHILE LICENS	11/14/14							40.00	3.00	1.00	65.90	
CR3278-14-2	12/10/14	GAZQUEZ, ADALBERT	DRIVING WHILE LICENS	11/14/14							40.00	3.00	1.00	12.50	
CR3278-14-2	12/10/14	GAZQUEZ, ADALBERT	DRIVING WHILE LICENS	11/14/14							40.00	3.00	1.00	47.90	
CR3412-02-2	12/11/14	ERICKSON, LAICE J	SPEEDING (EXCEED PRI	08/15/14											
CR0620-05-2	12/11/14	REYN, JOSE ANTON	NO SAFETY BELT	12/11/14											
CR3125-14-2	12/11/14	MARTINEZ, ANA KAR	MINOR IN POSSESSION	02/05/05	5.00						17.00	3.00	0.50	50.00	
CR5093-13-2	12/11/14	GONZALEZ, LETICIA	SPEEDING (EXCEED PRI	08/05/14							40.00	3.00		100.00	
CR6301-08-2	12/11/14	GONZALEZ, LETICIA	NO HUNTER EDUCATION	09/07/13							40.00	3.00	1.00	57.00	
CR3712-08-2	12/12/14	SALAZAR, ELISA	OPEN CONTAINER OF AL	10/26/02	5.00						17.00	3.00	0.50	19.95	
CR3715-08-2	12/12/14	LEOS, ULISES ALEX	FAIL TO MAINTAIN FIN	05/23/08							40.00	3.00	1.00	100.00	
CR3032-14-2	12/12/14	TREVINO, RAMONA P	NO LIABILITY INSURAN	07/20/14							40.00	3.00	1.00	181.00	
CR4739-13-2	12/12/14	GARCIA, ROSAURA M	NO DRIVER'S LICENSE	08/19/13							40.00	3.00	1.00	175.00	
CR486-14-2	12/15/14	FOUTZ, CHARLOTTE	Debt Claim	06/11/14	5.00						40.00	3.00	1.00	175.00	
CR3998-14-2	12/15/14	BARRON, JASEL	NO DRIVER'S LICENSE	11/05/14							40.00	3.00	1.00	66.00	
CR3958-14-2	12/15/14	ALVAREZ, FERRNADO	NO DRIVER'S LICENSE	10/21/14							40.00	3.00	1.00	66.00	
CR3903-14-2	12/15/14	ALVAREZ, FERRNADO	NO DRIVER'S LICENSE	10/21/14							40.00	3.00	1.00	66.00	
CR3904-14-2	12/15/14	ALVAREZ, FERRNADO	DISREGARD STOP SIGN	10/21/14							40.00	3.00	1.00	52.90	
CR4280-14-2	12/15/14	NORIN, JAVIER HER	NO LIABILITY INSURAN	12/01/14							40.00	3.00	1.00	175.00	
CR4279-14-2	12/15/14	NORIN, JAVIER HER	NO DRIVER'S LICENSE	12/01/14							40.00	3.00	1.00	66.00	
CERT DC#612	12/15/14	EDIBERTA J. MOLIN													
CR4053-14-2	12/15/14	BARBOSA, MARISOL	NO DRIVER'S LICENSE	10/25/14											
CR4022-14-2	12/16/14	ARGENTA, SHARON O	NO DRIVER'S LICENSE	11/15/14							40.00	3.00	1.00	56.00	
CR4120-14-2	12/16/14	AGUAYO, DARLENE	DISREGARD RED LIGHT	11/17/14							40.00	3.00	1.00	66.00	
C260-14-2	12/16/14	LACK'S VALLEY STO	Debt Claim	04/08/14							40.00	3.00	1.00	52.90	
C260-14-2	12/16/14	LACK'S VALLEY STO	Debt Claim	04/08/14											
C436-14-2	12/16/14	LACK'S VALLEY STO	Debt Claim	05/30/14											
C664-13-2	12/16/14	LACK'S VALLEY STO	Debt Claim	10/10/13											
C080-14-2	12/16/14	LACKS VALLEY STOR	Debt Claim	01/28/14											
CR4163-14-2	12/16/14	PALACIOS, TARYN I	SPEEDING (EXCEED PRI	11/09/14											
CR1968-12-2	12/16/14	MARTINEZ, EPIFANI	NO DRIVER'S LICENSE	04/14/12							40.00	3.00	1.00	166.00	
C514-13-2	12/16/14	LACK'S VALLEY STO	Civil Case	08/08/11							40.00	3.00	1.00	166.00	
CR4318-11-2	12/16/14	REYES, DINA MARIE	DISPLAY EXPIRED LICE	08/05/13											
CR4261-14-2	12/16/14	TEBAUL, GUILLERMO	NO LIABILITY INSURAN	12/07/14											
CR4346-14-2	12/16/14	TEBAUL, GUILLERMO	NO DRIVER'S LICENSE	12/07/14											
CR4347-14-2	12/16/14	GARCIA, GUILLERMO	NO DRIVER'S LICENSE	12/07/14											
CR4042-14-2	12/17/14	GARCIA, HECTOR CA	SPEEDING (EXCEED PRI	12/13/14							40.00	3.00	1.00	99.00	
CR4004-14-2	12/17/14	MARTINEZ, VICTOR	NO DRIVER'S LICENSE	11/08/14							40.00	3.00	1.00	66.00	
CR6037-13-2	12/17/14	RUIZ, FELIX JR.	LITTERING	12/01/13							40.00	3.00	1.00	133.00	
CR6037-13-2	12/17/14	RUIZ, FELIX JR.	LITTERING	12/01/13							40.00	3.00	1.00	133.00	
CR6037-13-2	12/17/14	RUIZ, FELIX JR.	LITTERING	12/01/13							40.00	3.00	1.00	133.00	
CR6037-13-2	12/17/14	RUIZ, FELIX JR.	LITTERING	12/01/13							40.00	3.00	1.00	133.00	
CR6037-13-2	12/17/14	RUIZ, FELIX JR.	LITTERING	12/01/13							40.00	3.00	1.00	133.00	
CR6037-13-2	12/17/14	RUIZ, FELIX JR.	LITTERING	12/01/13							40.00	3.00	1.00	133.00	
CR6037-13-2	12/17/14	RUIZ, FELIX JR.	LITTERING	12/01/13							40.00	3.00	1.00	133.00	
CR6037-13-2	12/17/14	RUIZ, FELIX JR.	LITTERING	12/01/13							40.00	3.00	1.00	133.00	
CR6037-13-2	12/17/14	RUIZ, FELIX JR.	LITTERING	12/01/13							40.00	3.00	1.00	133.00	
CR6037-13-2	12/17/14	RUIZ, FELIX JR.	LITTERING	12/01/13							40.00	3.00	1.00	133.00	
CR6037-13-2	12/17/14	RUIZ, FELIX JR.	LITTERING	12/01/13							40.00	3.00	1.00	133.00	
CR6037-13-2	12/17/14	RUIZ, FELIX JR.	LITTERING	12/01/13							40.00	3.00	1.00	133.00	
CR6037-13-2	12/17/14	RUIZ, FELIX JR.	LITTERING	12/01/13							40.00	3.00	1.00	133.00	
CR6037-13-2	12/17/14	RUIZ, FELIX JR.	LITTERING	12/01/13							40.00	3.00	1.00	133.00	
CR6037-13-2	12/17/14	RUIZ, FELIX JR.	LITTERING	12/01/13							40.00	3.00	1.00	133.00	
CR6037-13-2	12/17/14	RUIZ, FELIX JR.	LITTERING	12/01/13							40.00	3.00	1.00	133.00	
CR6037-13-2	12/17/14	RUIZ, FELIX JR.	LITTERING	12/01/13							40.00	3.00	1.00	133.00	
CR6037-13-2	12/17/14	RUIZ, FELIX JR.	LITTERING	12/01/13							40.00	3.00	1.00	133.00	
CR6037-13-2	12/17/14	RUIZ, FELIX JR.	LITTERING	12/01/13							40.00	3.00	1.00	133.00	
CR6037-13-2	12/17/14	RUIZ, FELIX JR.	LITTERING	12/01/13							40.00	3.00	1.00	133.00	
CR6037-13-2	12/17/14	RUIZ, FELIX JR.	LITTERING	12/01/13							40.00	3.00	1.00	133.00	
CR6037-13-2	12/17/14	RUIZ, FELIX JR.	LITTERING	12/01/13							40.00	3.00	1.00	133.00	
CR6037-13-2	12/17/14	RUIZ, FELIX JR.	LITTERING	12/01/13							40.00	3.00	1.00	133.00	
CR6037-13-2	12/17/14	RUIZ, FELIX JR.	LITTERING	12/01/13							40.00	3.00	1.00	133.00	
CR6037-13-2	12/17/14	RUIZ, FELIX JR.	LITTERING	12/01/13							40.00	3.00	1.00	133.00	
CR6037-13-2	12/17/14	RUIZ, FELIX JR.	LITTERING	12/01/13							40.00	3.00	1.00	133.00	
CR6037-13-2	12/17/14	RUIZ, FELIX JR.	LITTERING	12/01/13							40.00	3.00	1.00	133.00	
CR6037-13-2	12/17/14	RUIZ, FELIX JR.	LITTERING	12/01/13							40.00	3.00	1.00	133.00	
CR6037-13-2	12/17/14	RUIZ, FELIX JR.	LITTERING	12/01/13							40.00	3.00	1.00	133.00	
CR6037-13-2	12/17/14	RUIZ, FELIX JR.	LITTERING	12/01/13							40.00	3.00	1.00	133.00	
CR6037-13-2	12/17/14	RUIZ, FELIX JR.	LITTERING	12/01/13							40.00	3.00	1.00	133.00	
CR6037-13-2	12/17/14	RUIZ, FELIX JR.	LITTERING	12/01/13							40.00	3.00	1.00	133.00	
CR6037-13-2	12/17/14	RUIZ, FELIX JR.	LITTERING	12/01/13							40.00	3.00	1.00	133.00	
CR6037-13-2	12/17/14	RUIZ, FELIX JR.	LITTERING	12/01/13							40.00	3.00	1.00	133.00	

Hidalgo
27 JAN 2015

The Software Group, Inc.
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JUSTICE OF THE PEACE SYSTEM
Receipt Journal Report For Court 22 Part 1
ALL P,V Transactions For the Period 12/01/2014 thru 12/31/2014

Receipt #	Docket #	Date	Name	Offense Description	Off.Date	ABC	ABST	BOHD	CIWRTEX	C2WRTEX	C2WRTPS	CCC	CHS	CHSJP	CMIT	CO	CONJ
137636J22	CR2628-10-2	12/18/14	RAMOS, FRANCISCA	NO SAFETY BELT	05/12/10							40.00	3.00	1.00		50.00	
137637J22	CR3132-14-2	12/18/14	MARTINEZ, LUIS AL	EXPIRED COMMERCIAL M	08/06/14							40.00	3.00	1.00		100.00	
137638J22	CR4017-14-2	12/18/14	CUEVAS, MELISSA	SPEEDING (EXCEED PRI	11/12/14							40.00	3.00	1.00			
137639J22	CR5785-12-2	12/18/14	RAMIREZ, SAMUEL I	NO SAFETY BELT	12/06/12							40.00	3.00	1.00		50.00	
137640J22	CR5786-12-2	12/18/14	RAMIREZ, SAMUEL I	NO SAFETY BELT	12/06/12							40.00	3.00	1.00		50.00	
137641J22	CR3982-14-2	12/19/14	NEPOMECHENO, LUIS	NO DRIVER'S LICENSE	10/30/14							40.00	3.00	1.00		36.00	
137642J22	CR4169-14-2	12/19/14	SANCHEZ, LUIS SAL	DEFECTIVE STOP LAMPS	11/21/14							40.00	3.00	1.00		65.90	
137643J22	CR4327-14-2	12/19/14	RAHCEL, NARCOS MI	DRIVING WHILE LICENSE	12/07/14							40.00	3.00	1.00		36.00	
137644J22	CR4055-14-2	12/19/14	RAHCEL, NARCOS MI	DRIVING WHILE LICENSE	11/04/14							40.00	3.00	1.00		65.90	
137645J22	CR4339-14-2	12/19/14	GARCIA, ORLANDO I	NO DRIVER'S LICENSE	11/30/14							40.00	3.00	1.00		52.90	
137646J22	CR2064-08-2	12/19/14	RIVERA, JOSE GUST	NO LIABILITY INSURAN	04/05/08							40.00	3.00	1.00		65.90	
137647J22	CR2065-08-2	12/19/14	RIVERA, JOSE GUST	NO DRIVER'S LICENSE	04/05/08							40.00	3.00	1.00		66.00	
137648J22	CR3629-14-2	12/19/14	GAZA, OMAR COSTR	DISPLAY FICTITIOUS R	09/23/14							40.00	3.00	1.00		56.00	
137850J22-A	CR5774-10-2	12/28/14	PENA, CYNTHIA	FAIL SIGNAL LANE CHA	09/29/10							40.00	3.00	1.00		148.90	
137850J22-V	CR5774-10-2	12/28/14	PENA, CYNTHIA	FAIL SIGNAL LANE CHA	09/29/10							40.00	3.00	1.00		148.90	
137850J22-A	CR5774-10-2	12/28/14	PENA, CYNTHIA	FAIL SIGNAL LANE CHA	09/29/10							40.00	3.00	1.00		148.90	
Totals						10.00	20.00	379.10	200.00	600.00	200.00	5753.74	447.06	136.02	3.50	17066.30	280.00

December
* Jail receipt

5.4

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 22 Part 2

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

27 Jul 2015

Receipt #	Docket #	COPY	CRF	CWA	DC	DD	DIS3	UPS	EFF	FA	IDF	IND	JCD	JCFT	JCTF	JSF	LFT	LTF	MVT	PVS	SCOF	SJFC	SJFS						
U37636022	CR2628-10-2							5.00			2.00				4.00	4.00	2.00	2.00	0.10			0.60	5.40						
U37637022	CR3132-14-2							5.00			2.00				4.00	4.00	2.00	2.00				0.60	5.40						
U37638022	CR4017-14-2							5.00			2.00				4.00	4.00	2.00	2.00	0.10			0.60	5.40						
U37639022	CR5785-12-2							5.00			2.00				4.00	4.00	2.00	2.00				0.60	5.40						
U37640022	CR5786-12-2							5.00			2.00				4.00	4.00	2.00	2.00	0.10			0.60	5.40						
U37641022	CR4282-14-2							5.00			2.00				4.00	4.00	2.00	2.00	0.10			0.60	5.40						
U37642022	CR4327-14-2							5.00			2.00				4.00	4.00	2.00	2.00	0.10			0.60	5.40						
U37643022	CR4055-14-2							5.00			2.00				4.00	4.00	2.00	2.00	0.10			0.60	5.40						
U37644022	CR4339-14-2							5.00			2.00				4.00	4.00	2.00	2.00				0.60	5.40						
U37645022	CR2064-08-2							5.00			2.00				4.00	4.00	2.00	2.00		20.60		0.60	5.40						
U37646022	CR2065-08-2							5.00			2.00				4.00	4.00	2.00	2.00				0.60	5.40						
U37647022	CR3625-14-2							5.00			2.00				4.00	4.00	2.00	2.00				0.60	5.40						
U37648022	CR5774-10-2							5.00			2.00				4.00	4.00	2.00	2.00	0.10			0.60	5.40						
U37850022-V								5.00			2.00				4.00	4.00	2.00	2.00				0.60	5.40						
U37850022-V								5.00			2.00				4.00	4.00	2.00	2.00				0.60	5.40						
U37850022-A								-5.00			-2.00				-4.00	-4.00	-2.00	-2.00	-0.10			-0.60	-5.40						
U37850022-A								0.10			0.04				0.08	0.08	0.04	0.04				0.02	0.11						
Totals								9.00	175.00	135.00	75.00	183.00	40.00	700.09	20.00	45.00	272.04	12.00	4.00	18.00	568.07	552.07	50.00	298.04	5.20	8.00	480.00	82.22	737.90

U3

Receipt #	Docket #	SO	STF	TEC	TP	TPDC	TPW	TPWF	TXFI	WFFREC22	WRITEX	WHITPOSS	Total
TX37532022	CR6393-05-2	30.00	3.00										154.00
TX37533022	CR4122-14-2	30.00	3.00		1.00	1.00							202.00
TX37534022	CR1298-09-2	30.00	3.00										125.00
TX37535022	CR1300-09-2	30.00	3.00										192.00
TX37536022	CR5442-13-2	30.00	3.00		1.00	1.00							192.10
TX37537022	CR5442-13-2	30.00	3.00										192.10
TX37538022	CR3591-05-2	30.00	3.00										192.10
TX37539022	CR2916-11-2	30.00	3.00							50.00			257.00
TX37540022	CR3957-14-2	30.00	3.00							50.00			220.10
TX37541022	CR3925-14-2	30.00	3.00		1.00	1.00							135.10
TX37542022	CR3237-14-2	30.00	3.00		1.00	1.00							126.10
TX37543022	CR3377-14-2	30.00	3.00		1.00	1.00							264.00
TX37544022	CR4225-14-2	30.00	3.00		1.00	1.00							188.10
TX37545022	CR4030-14-2	30.00	3.00		1.00	1.00							135.10
TX37546022	CR4029-14-2	30.00	3.00		1.00	1.00							206.00
TX37547022	CR4130-14-2	30.00	3.00		1.00	1.00							135.10
TX37548022	CR4239-14-2	30.00	3.00		1.00	1.00							222.00
TX37549022	CR4227-14-2	30.00	3.00		1.00	1.00							219.00
TX37550022	CR4228-14-2	30.00	3.00		1.00	1.00							202.00
TX37551022	CR4230-14-2	30.00	3.00		1.00	1.00							569.00
TX37552022	CR4231-14-2	30.00	3.00		1.00	1.00							219.00
TX37553022	CR4232-14-2	30.00	3.00		1.00	1.00							219.00
TX37554022	CR4233-14-2	30.00	3.00		1.00	1.00							219.00
TX37555022	CR4234-14-2	30.00	3.00		1.00	1.00							219.00
TX37556022	CR4235-14-2	30.00	3.00		1.00	1.00							219.00
TX37557022	CR4236-14-2	30.00	3.00		1.00	1.00							569.00
TX37558022	CR4237-14-2	30.00	3.00		1.00	1.00							219.00
TX37559022	CR4238-14-2	30.00	3.00		1.00	1.00							219.00
TX37560022	CR4239-14-2	30.00	3.00		1.00	1.00							219.00
TX37561022	CR4240-14-2	30.00	3.00		1.00	1.00							219.00
TX37562022	CR4241-14-2	30.00	3.00		1.00	1.00							219.00
TX37563022	CR4242-14-2	30.00	3.00		1.00	1.00							219.00
TX37564022	CR4243-14-2	30.00	3.00		1.00	1.00							219.00
TX37565022	CR4244-14-2	30.00	3.00		1.00	1.00							219.00
TX37566022	CR4245-14-2	30.00	3.00		1.00	1.00							219.00
TX37567022	CR4246-14-2	30.00	3.00		1.00	1.00							219.00
TX37568022	CR4249-14-2	30.00	3.00		1.00	1.00							569.00
TX37569022	CR4250-14-2	30.00	3.00		1.00	1.00							569.00
TX37570022	CR4251-14-2	30.00	3.00		1.00	1.00							569.00
TX37571022	CR4252-14-2	30.00	3.00		1.00	1.00							569.00
TX37572022	CR4253-14-2	30.00	3.00		1.00	1.00							219.00
TX37573022	CR4254-14-2	30.00	3.00		1.00	1.00							219.00
TX37574022	CR4255-14-2	30.00	3.00		1.00	1.00							219.00
TX37575022	CR4256-14-2	30.00	3.00		1.00	1.00							219.00
TX37576022	CR4257-14-2	30.00	3.00		1.00	1.00							219.00
TX37577022	CR4259-14-2	30.00	3.00		1.00	1.00							219.00
TX37578022	CR4260-14-2	30.00	3.00		1.00	1.00							219.00
TX37579022	CR4262-14-2	30.00	3.00		1.00	1.00							219.00
TX37580022	CR4263-14-2	30.00	3.00		1.00	1.00							219.00
TX37581022	CR4273-14-2	30.00	3.00		1.00	1.00							519.00
TX37582022	CR393-14-2	30.00	3.00		1.00	1.00							219.00
TX37583022	CR4033-14-2	30.00	3.00		1.00	1.00							5.00
TX37584022	CR4033-14-2	30.00	3.00		1.00	1.00							135.10

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 30, 2015

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

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

Dear Judge Muñoz:

We have conducted a limited scope review of the *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 your 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 five days after the last day of the month pursuant to Local Government Code § 114.001 (b).
- Verified the signature on the *Monthly Report* to ensure that the report was signed by an authorized signatory as documented on the "Authorized Signatories Form."
- Verified the mathematical accuracy of the *Monthly Report* by footing and cross-footing the report.
- Reviewed receipts issued to determine if fines, fees, and court costs were allocated and reported in the proper amounts and verified whether any adjustments were made.
- Verified that procedures for voided receipts were properly followed.
- Verified that collections per the *Monthly Report* agreed to: 1.) total receipts issued per *Ableterm's* Receipt Journal Report, 2.) total collections per *Ableterm's* Fee Distribution Reports, 3.) total deposits made with the County Treasurer, and 4.) total deposits posted to *alio's* Undistributed Receipts general ledger account.
- Verified that "Discharge" collections received by the Sheriff's Office were receipted by the Justice of the Peace Office and included on the *Monthly Report*.
- Verified the sequence of receipts per the *Monthly Report* agreed to *Ableterm's* Receipt Journal Report, and the Sheriff's "D" Report. In addition, verified that receipts followed sequential order.

HIDALGO COUNTY DISTRICT JUDGES

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JUDGE, 139TH D.C.

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OVERSEER

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JUDGE, 430TH D.C.

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JUDGE, 449TH D.C.

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

Conclusion:

Total collections for the month of December 2014 were \$31,817.05. 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 8 receipts contained errors in the allocation of fees, fines, and court costs. The Justice of the Peace staff was made aware of the revisions (see Exhibit A). As of today, all 8 adjustments are pending to be made.

According to the Justice of the Peace staff, the adjustments have not been made as the staff is not familiar with the receipting system and the heavy workload and limited staff has not allowed them the opportunity to make the adjustments.

There are numerous statutes that require Justices of the Peace to charge various fines, fees, and court costs for certain services and offenses. Fines, fees, and court costs must be allocated pursuant to State statutes and/or Commissioners Court approval. In addition, the County Auditor's Office requires that adjustments are made within three days of receiving them.

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 the pending adjustments are completed. In addition, management should develop and implement formal procedures to ensure that fines, fees, and court costs are properly allocated and reported. At a minimum, the following procedures should be implemented:

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

Observation No. 2:

A corrected copy of the November 2014 Office of Court Administration's (OCA) "Official JP Monthly Report" has not been filed with the County Auditor's Office. In addition, a copy if the December 2014 OCA Report is pending to be submitted to the County Auditor's Office.

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

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and Deposits, copy of the Office of Court Administration's "Official JP Monthly Report", Cash Disbursement Journal, etc.) for checking and properly accounting for funds collected by the Justice of the Peace Offices.

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

Recommendation:

Management should ensure that a properly completed OCA report is filed with the County Auditor's Office within five days after the last day of each month. Copies of the November 2014 and December 2014 OCA reports should be submitted to the County Auditor's Office by February 20, 2015.

Observation No. 3:

We noted during our review that 2 cash bonds posted by defendants who failed to appear before the Justice of the Peace were not forfeited (liquidated) by the 10th workday following the date of their release from jail. The bonds were dated December 16, 2014 (2) (See Exhibit B). The cases do not have an event entered into *AbleTerm* stating the reason for lack of forfeiture.

The Code of Criminal Procedure Article 45.044 (a) (2) states "A justice or judge may enter a judgment of conviction and forfeit a cash bond posted by the defendant in satisfaction of the defendant's fine and cost if the defendant fails to appear according to the terms of the defendant's release." Pursuant to the terms of the cash bond, the defendant must appear before the Justice of the Peace by the 10th workday following the date of their release from jail. If the defendant fails to appear, the Justice of the Peace may declare the cash bond forfeited, enter a judgment of guilty, assess a fine, and apply the cash bond to the payment of the imposed judgment.

Failure to ensure that bonds are liquidated on a timely manner may result in the misuse of County funds.

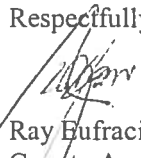
Recommendation:

Management should ensure that cash bonds are liquidated in a timely manner.

Please provide written management responses to the observations noted above by February 20, 2015.

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

Respectfully,


Ray Eufrazio, CPA
County Auditor

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

cc: Valde Guerra, Commissioners Court Executive Officer

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Justice of the Peace Rosa Trevino
Schedule of Adjustments
For the Week Ending December 5, 2014

Receipt #	cket #	Da	fense Description Of	fDate	CCC	CHSJP	CVCA	FA	JCD	JCTF	JSF	LTF	SCOF	SJFC	SJFS	STF	FPREC22	Total	
<u>TFC should NOT be assessed.</u>																			
2237527J2	CR2459-01-2		FAIL TO DISPLAY DRIV	5/30/2001	17	3	64.75	15	5	5	0.25	2	2				3	50	167
<u>LTF is under assessed \$2.</u>																			
2237526J2	CR2460-01-2		NO LIABILITY INSURAN	5/30/2001	17	3	175	15	5	5	0.25	2					50	272.25	
<u>Fine cannot exceed \$50.</u>																			
2237539J2	CR2916-11-2		NO SAFETY BELT	5/20/2011	40	3	1	50.1	5	2	4	4	2	20	0.6	5.4	30	50	220.1

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

Note: Please ensure that Overweight Violation cases are assessed the correct fine pursuant to Transportation Code 621.506.

Justice of the Peace Rosa Trevino
Schedule of Adjustments
For the Week Ending December 12, 2014

Page 1 of 1

Receipt #	Docket #	Offense Description	Off. Date	CCC	CHSJP	CHS	CMIT	CO	CRF	CVCA	DPS	FA	IDF	JCD	JCPT	JSTF	LTF	SCOF	SJFC	SJFS	TFC	PREC22	Total
<u>Based on offense type, fine cannot exceed \$50.</u>																							
2237599J22	CR3412-02-2	NO SAFETY BELT	5/29/2002	17	3		0.5	50	50	15	5	5		0.5	2	4	2	20			3	50	227
<u>Based on offense type, CRF should NOT be assessed.</u>																							
2237585J22	CR1576-03-2	NO SAFETY BELT	4/5/2003	17	3		0.5	25	25	15	5	5		0.5	2	4	2	20			3	50	177
<u>MVF should be assessed.</u>																							
2237588J22	CR1462-13-2	NO CDL	2/25/2013	40	3	1		100			5		2			4	4	2	0.6	5.4			167

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

Note: Please ensure that Overweight Violation cases are assessed the correct fine pursuant to Transportation Code 621.506.

**JUSTICE OF THE PEACE ROSA TREVINO
SCHEDULE OF ADJUSTMENTS
FOR THE WEEK ENDING DECEMBER 19, 2014**

Receipt #	Docket #	fense Description	Off. Date	CCC	CHS	CHSJP	CO	DPS	IDF	JCTF	JSF	LTF	MVF	SCOF	SJFC	SJFS	STF	TFC	WFPREC22	Total
MVF should NOT be assessed.																				
2237636122	CR2628-10-2	NO SAFETY BELT	5/12/2010	40	3	1	50	5	2	4	4	2	0.1		0.6	5.4	30	3	50	200.1
MVF should be assessed.																				
2237625122	CR1968-12-2	NO DRIVER'S LICENSE	4/14/2012	40	3	1	166	5	2	4	4	2		20	0.6	5.4		50		303

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

Note: Please ensure that Overweight Violation cases are assessed the correct fine pursuant to Transportation Code 621.506.

Justice of the Peace Jaime J. Muñoz
Precinct 2, Place 2
Schedule of Bonds on Deposit
As of December 31, 2014

Year	Receipt Date	Docket No.	Bond Amount
2013			
	12/16/2014	CR4261-14-2	244.00
	12/16/2014	CR4346-14-2	135.10
		Total	379.10

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

Judge: **JAIME J. MUNOZ**
Precinct No. **2** Place No. **2**

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

Part I: RECAP OF AMOUNT PAYABLE TO THE COUNTY TREASURER

TOTAL CASH COLLECTED	(Receipts #s)	<u>37479J22</u> ~~4~~ THRU	<u>37648J22</u> ~~4~~		31,817.05 ✓
	(Control #s)	<u>2765156</u> ~~4~~ THRU	<u>2765321</u> ~~4~~		\$ 31,814.05
Sheriff's "D" Report	(Receipt #s)	<u>37850J22</u> THRU	<u>37850J22</u>		<u>10-K</u>
	(Control #s)	THRU			
LESS: COST ON DEPOSIT				379.10	X7 ✓
ADD: COST ON DEPOSIT LIQUIDATED					X7 ✓
AMOUNT OWED TO COUNTY (Should Match Amt in Part III)				\$ 31,437.95	X3A
				~~31,434.95~~	
Less: Total amount of remittances to County Treasurer (From Part II)				\$ 31,817.05	d
Total funds due to County Treasurer (Overtransfer Made to Co Treas.)				(379.10) (382.10)	X4 ✓
				~~41~~	

Part II: REMITTANCES MADE TO THE COUNTY TREASURER

DESCRIPTION	AMOUNT	COMMENT
Total Collections for the Month (See Schedule of Receipts & Deposits)	\$ 31,814.05	81 ✓
Add: Previous Month's Bond Overtransfer		
Add: HCSO Monthly "D" Collections Report	53.00	X9 ✓
Total Remittances Made to the County Treasurer	\$ 31,817.05	42

PREPARED BY: _____

DATE: _____

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 01-28-15
4/1/15

Jaime Munoz 1/30/15

JUSTICE OF THE PEACE DATE

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

Judge: JAIME J. MUNOZ
Precinct No. 2 Place No. 2

City: PHARR, TEXAS
Hidalgo County, Texas

Part III SUMMARY OF COLLECTIONS PAYABLE TO THE COUNTY TREASURER

PAGE 2 OF 2

Name of Fine, Fee, Court Cost	# Is-qual/ Filed	Statute Reference	Detail of Amt Collected	GL Acct No	Amt. Collected
FINES:					
County Fines (Local Fine)		LGC 113.004, PC 12.23		1200-351-10-064-0000-0-000	\$ 17,066.30
Texas Parks & Wildlife 85% Fine (State Fine)		TPWC 12.107		1100-207-20-000-012-0-000	113.05
No Safety Belt 50% Fine (State Fine)		TRC 545.412, 545.413 (1)		1100-207-20-000-028-0-000	175.00
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)		1100-207-30-000-007-0-000	-
LOCAL COURT COSTS AND FEES:					
Courthouse Security Adm. Fees (\$3)		C.C.P. Art. 102.017 (b)		1241-341-10-060-001-0-000	447.00
Courthouse Security Fund JP (\$1)		C.C.P. Art. 102.017		1245-341-10-064-000-0-000	126.00
Justice Court Technology Fund (\$4)		C.C.P. Art. 102.017		1242-341-10-060-000-0-000	587.99
Time Payment - (a) 40% OF \$25.00 (\$10.00)		LGC 133.103 (d)		1100-341-10-060-001-0-000	10.00
Time Payment - (a) 10% OF \$25.00 (\$2.50)		LGC 133.103 (e)		1100-341-10-060-002-0-000	2.50
Administrative Local Transaction Fee (\$2)		C.C.P. Art. 102.072		1100-341-10-060-003-0-000	248.00
Motor Vehicle Adm. Fee (\$10-\$20) (Document Fee for Exp. DL, 1 up limit on 1 up Mv Reg.)		TRC Sec 548.605, 521.026, 502.407		1100-341-10-060-004-0-000	40.00
Special Fees				1100-341-10-064-000-0-000	183.00
Deferred Disposition		C.C.P. Art. 45.051	183.00		
Administrative Fee - "Drivers Safety Course" (\$10)		C.C.P. Art. 45.051 (1)	-		
Support of Judiciary Fund (\$60)		LGC 133.105		1100-341-10-060-009-0-000	82.22
Traffic Fee (\$3)		F.R.C. 542.403		1100-341-10-064-000-0-000	120.06
Child Safety (\$20-\$25)		C.C.P. Art. 102.014 (c)		1100-341-10-060-011-0-000	-
Failure to Appear (\$4)		TRC 706.006/TRC 706.007(d)(2)		1100-341-10-060-012-0-000	-
Seofflaw Fee (\$20)		TRC 502.010(a)		1100-341-10-140-049-0-000	380.00
Truancy Prevention and Diversion Fund (\$1)		C.C.P. Art. 102.015		1100-341-10-060-013-0-000	116.00
STATE COURT COSTS AND FEES:					
Criminal Justice Planning Fund C.C.P. (\$5)		C.C.P. Art. 102.051		1100-207-20-000-003-0-000	-
State General Revenue Fund (\$2.50)		C.C.P. Art. 102.015		1100-207-20-000-010-0-000	-
Law Enforcement Education Fund (____\$1, ____\$1.50, ____\$3.50)		Govt. Code Sec. 415.082		1100-207-20-000-011-0-000	-
Operators and Chauffeurs License Fund (\$75)		T.R.C. 801.192		1100-207-20-000-031-0-000	-
Time Payment - (a) 50% OF \$25.00 (\$12.50)		LGC 133.103 (b)		1100-207-20-000-005-0-000	12.50
Juvenile Crime and Delinquency Fund (____\$25, ____\$50)		C.C.P. Art. 102.075(m)		1100-207-20-000-007-0-000	4.00
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	45.00
Consolidated Court Costs Fund (\$17)		CCP 102.075 (a) 3/ LGC 133.102		1100-207-20-000-015-0-000	5153.74
Compensation Victims Of Crime Fund (____\$3, ____\$5, ____\$15, ____\$35)		C.C.P. Art. 56.55 (2) & (3)		1100-207-20-000-017-0-000	135.00
Judicial & Court Personnel Training Fund (____\$1, ____\$2)		Govt. Code Sec. 56.001 (b)		1100-207-20-000-027-0-000	18.00
Correctional Management Institute of Texas Fund (\$50)		C.C.P. Art. 102.075		1100-207-20-000-029-0-000	3.50
Indigent Legal Services Fee-JP (\$6)	2	Govt. Code Sec. 101.141(2) (B)		1100-207-20-000-004-0-000	12.00
State Traffic Fee- Subtitle C (\$30)		TRC Sec 542.4031		1100-207-20-000-035-0-000	1080.160
Jury Service Fee (\$4)		C.C.P. Art. 102.0045		1100-207-20-000-053-0-000	552.07
Support of Judiciary Fund (\$5.40)		LGC 133.105		1100-207-20-000-054-0-000	727.90
Birth Certificate Fee (\$1.80)		HSC 191.022(b)		1100-207-20-000-039-0-000	-
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)		LGC 133.107/GC 102.023		1100-207-20-000-059-0-000	272.04
Moving Violation Fee (\$0.10)		C.C.P. Art. 102.022/GC		1100-207-20-000-061-0-000	5.20
Safety Seat Violation Fee (\$0.15)		TRC 545.412 (b-1)		1100-207-20-000-062-0-000	-
Failure to Appear (\$20)		TRC 706.006/TRC 706.007(d)(2)		1100-207-20-000-066-0-000	-
Electronic Filing Fee - Civil (\$10)		GC 101.141/GC 51.851		1100-207-20-000-070-0-000	20.00
Truancy Prevention and Diversion Fund (\$1)		C.C.P. Art. 102.015		1100-207-20-000-073-0-000	116.00
Texas Home Visiting Program Contribution (\$5)		HSC 191.094/HSC 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	700.09
T.A.B.C. (____\$3, ____\$5, ____\$35, ____\$50)				1100-207-20-000-020-0-000	10.00
P.K.W.L. (____\$3, ____\$5, ____\$35, ____\$50)				1100-207-20-000-021-0-000	5.00
ARREST/WARRANT/SERVICE FEES: COUNTY		LGC 118.131			
Sheriff Fees:				1100-342-10-060-001-0-000	15.00
Constable Fees:				1100-342-10-291-000-0-000	200.00
Precinct #1				1100-342-10-292-000-0-000	1680.00
Precinct #2				1100-342-10-293-000-0-000	-
Precinct #3				1100-342-10-294-000-0-000	-
Precinct #4				1100-342-10-295-000-0-000	-
Precinct #5				1100-341-10-060-007-0-000	-
District Attorney Fees				1100-342-10-060-002-0-000	15.00
Tax Assessor Fraud Investigators				1100-342-10-060-003-0-000	-
School District Arrest Fee				1100-342-20-060-001-0-000	-
Fire Marshal Fee					
Due to Others					
Warrant Fees Due to Other Law Enforcement Agencies		C.C.P. Art. 102.011 (a) 2 (A)		1100-207-20-000-003-0-000	-
Refund - Overpayments				1100-202-00-000-010-0-000	-
Due to Others				1100-202-00-000-010-0-000	-
Restitution				1100-202-00-000-010-0-000	-
Failure to Appear- OmnitBase (\$6)		TRC 706.006/TRC 706.007(d)(2)		1100-202-00-000-019-0-000	-
Justice Fees (Local Fees)				1100-341-10-060-001-0-000	104.00
Small Claims Court Filing Fee (\$25)		LGC 118.121/118.122	-		
Debt Claim Fee (Justice Court Filing Fee) (\$25)		LGC 118.121/118.122	-		
Landlord & Tenant Eviction Filing Fee (Forcible Entry & Detainer Court) (\$25)		LGC 118.121/118.122	50.00		
Transcript Fees (\$10)		LGC 118.121/118.123 (b)	-		
Abstract Fees (\$5)		LGC 118.121/118.123 (c)	20.00		
Writ Filing Fee (\$5)		LGC 118.121/118.123 (d)	25.00		
Issuing other Document (\$1 1st pg., .25 for each add'l pg)		LGC 118.121/118.123 (e)	9.00		
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 (a)	-		
Birth Certificates (\$22 each \$9.20 local)		HSC 191.0045 (1)(d)		1100-341-10-060-001-0-000	-
Death Certificates (\$20 each, each add'l \$3)		HSC 191.0045 (1)(d)		1100-341-10-060-001-0-000	75.00
Preservation of Vital Statistics Fee (\$1 each)		HSC Sec 191.0045(b)		1100-341-10-060-008-0-000	8.00
Jury Fees (Civil \$22, Criminal \$3)		Rules of Civil Proc., Rule 504.1(h)/ CCP 102.004		1100-341-10-060-006-0-000	-

TOTAL AMOUNT DUE TO THE COUNTY TREASURER:

\$ 31,437.95

31,437.95
X2

Prepared By: Abigail G. *AG*
Date: 06/10/15

**Hidalgo County Tax Office
Collections Summary
For the Month ended April 30, 2015**

Hidalgo County Tax Collections	3,231,071.83 ✓	M1-1
Hospital District Funding	-	M1-1
Administrative Fees Collected	16,778.80 ✓	M1-1
Road District # 2 Collections	-	M2-1
Road District # 5 Collections	329.62 ✓	M3-1
Road District # 11 Collections	-	M4-1
Road District # 15 Collections	-	M5-1
State District Collections	-	M6-1
Total Collections	<u>3,248,180.25</u>	

TA ✓

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

APRIL 2015
REVISED PBC

COMPARATIVE RATE OF COLLECTIONS

HIDALGO COUNTY GHD	ORIGINAL TAX LEVY	COLLECTED TO DATE	DROPPED YRS AFTER PURGE	MODIF. TO DATE	TAXES OUTSTANDING	PERCENT 2014/2015	COLLECTED 2013/2014
2014 TAX ROLL	167,256,801.76	155,682,658.28	MI-10	-	2,087,439.37	91.93%	91.43%
2013 & PRIOR YRS	33,265,561.40	9,297,731.77	MI-10	-	(1,588,978.32)	29.35%	27.14%
ROLLBACK	244,763.41	518,386.58	MI-11	-	411,179.08	79.03%	64.37%
TOTALS	200,767,126.57	165,498,776.63	MI-12	-	909,640.13		

#DIV/0!

BREAKDOWN OF TAX COLLECTIONS AND FEES FOR THE MONTH OF APRIL 2015

		MONTHLY MODIFICATIONS
CURRENT YEAR-BASE TAX	2,078,360.48	(42,989.25) CURRENT MI-1
CURRENT YEAR-P&I	210,574.23	
PRIOR YEARS-BASE TAX	534,684.99	(14,879.38) PRIOR MI-10
PRIOR YEARS-P&I	256,114.10	
ROLLBACK BASE	28,042.28	22,858.42 ROLLBACK MI-1
ROLLBACK P&I	(42.24)	
ATTORNEY FEES	123,337.99	
HOSPITAL DISTRICT FUNDING	-	
SPECIAL INVENTORY FINE	-	2,569.52 MI-20
SPECIAL INVENTORY PENALTY	-	9,719.81 MI-22
TAX CERTIFICATE FEES	-	430.00 MI-24
SERVICE CHG FEES	-	1,578.77 MI-27
MISC FEES	-	2,480.70 MI-32
TOTAL COLLECTIONS	3,231,071.83	(35,010.21) MI-12
LESS HCAD COMM REND. PEN. (CURR)	160.16	
LESS HCAD COMM REND. PEN. (DELQ)	77.39	
LESS TRANSFERRED	2,251,230.11	
LESS IN TRANSIT	856,266.18	
LESS DUE TO DEL TAX ATTY FEES	123,337.99	
LESS DUE TO CO TREASURER	-	
BALANCE	-	

*****AFFIDAVIT*****

I, PABLO "PAUL" VILLARREAL JR., ASSESSOR-COLLECTOR OF TAXES FOR THE HIDALGO COUNTY, DO SOLEMNLY SWEAR THAT THE ABOVE STATEMENT OF TAXES COLLECTED BY ME FOR THE MONTH OF APRIL 2015 IS CORRECT.

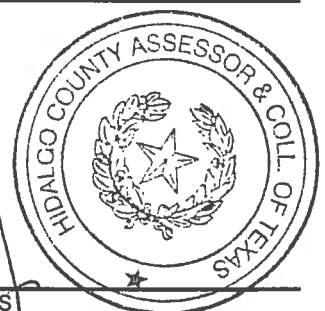
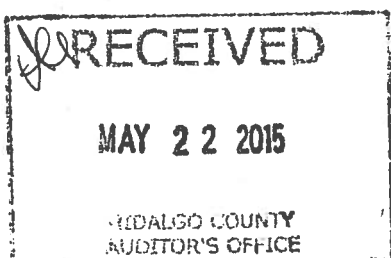
ASSESSOR-COLLECTOR OF TAXES FOR HIDALGO COUNTY, TEXAS

SWORN AND SUBSCRIBED BEFORE ME THIS 20TH DAY OF MAY 2015 A.D.

NOTARY PUBLIC, HIDALGO COUNTY, TEXAS

HIDALGO COUNTY AUDITOR'S OFFICE
APPROVED BY: *[Signature]*
DATE: 5/10/15

NORMA LINDA BRIONES
Notary Public, State of Texas
My Commission Expires
AUGUST 22, 2018



MI-1

PABLO "PAUL" VILLARREAL JR., ASSESSOR & COLLECTOR
ROAD DIST # 2 TAXES COLLECTED
APRIL 2015
PBC

COMPARATIVE RATE OF COLLECTIONS

ROAD DIST # 2
RD2

	ORIGINAL TAX LEVY	COLLECTED TO DATE	DROPPED YRS AFTER PURGE	MODIF. TO DATE	TAXES OUTSTANDING	PERCENT 2014/2015	COLLECTED 2013/2014
1981 & PRIOR YRS	61.38	0.09	-	(0.39)	60.90	0.15%	0.00%
TOTALS	61.38 <i>+ M2-3</i>	0.09 <i>+ M2-3</i>	-	(0.39) <i>+ M2-3</i>	60.90 <i>M2-4</i> <i>+ A</i>		

BREAKDOWN OF TAX COLLECTIONS AND FEES FOR THE MONTH OF APRIL 2015

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

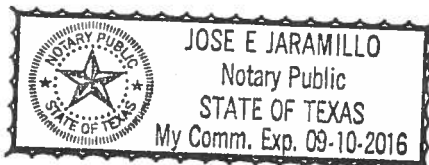
*****AFFIDAVIT*****

I, PABLO "PAUL" VILLARREAL JR., ASSESSOR-COLLECTOR OF TAXES FOR THE HIDALGO COUNTY, DO SOLEMNLY SWEAR THAT THE ABOVE STATEMENT OF TAXES COLLECTED BY ME FOR THE MONTH OF APRIL 2015 IS CORRECT.

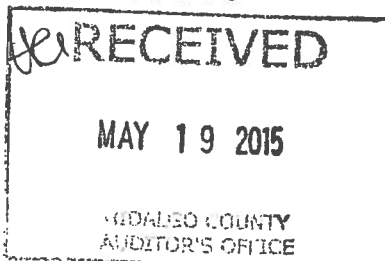
Pablo (Paul) Villarreal Jr.
ASSESSOR-COLLECTOR OF TAXES FOR ROAD DISTRICT # 2



SWORN AND SUBSCRIBED BEFORE ME THIS 8TH DAY OF MAY 2015 A.D.



Jose E. Jaramillo
NOTARY PUBLIC, HIDALGO COUNTY, TEXAS



HIDALGO COUNTY AUDITOR'S OFFICE
APPROVED BY: *[Signature]*
DATE: *06/08/15*

M2

PABLO "PAUL" VILLARREAL JR., ASSESSOR & COLLECTOR
ROAD DIST # 5 TAXES COLLECTED
APRIL 2015
PBC

COMPARATIVE RATE OF COLLECTIONS

ROAD DIST # 5
RD5

	ORIGINAL TAX LEVY	COLLECTED TO DATE	DROPPED YRS AFTER PURGE	MODIF. TO DATE	TAXES OUTSTANDING	PERCENT 2014/2015	COLLECTED 2013/2014
1999 & PRIOR YRS ROLLBACK	9,914.85 -	497.65 -	- -	(463.70) -	8,953.50 -	5.27% 0.00%	4.22% 0.00%
TOTALS	9,914.85 M3-7	497.65 M3-7	-	(463.70) M3-7	8,953.50 M3-8 +n		

BREAKDOWN OF TAX COLLECTIONS AND FEES FOR THE MONTH OF APRIL 2015

		MONTHLY MODIFICATIONS
CURRENT YEAR-BASE TAX	- d?	- CURRENT
CURRENT YEAR-P&I	- d	
PRIOR YEARS-BASE TAX	88.04 d	(5.11) PRIOR M3-8
PRIOR YEARS-P&I	200.50 d	
ROLLBACK BASE	-	- ROLLBACK
ROLLBACK P&I	-	
ATTORNEY FEES	41.08 d	
TOTAL COLLECTIONS	329.62 d	(5.11)
LESS HCAD COMM REND. PEN.	-	+n
LESS TRANSFERRED	199.24 d M3-2; M1-47	
LESS IN TRANSIT	89.30 d M3-2; M1-47	
LESS DUE TO DEL TAX ATTY FEES	41.08 d M3-2; M1-45	
LESS DUE TO CO TREASURER	-	
BALANCE	-	

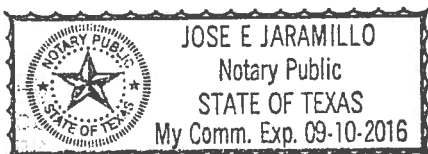
*****AFFIDAVIT*****

PABLO "PAUL" VILLARREAL JR., ASSESSOR-COLLECTOR OF TAXES FOR THE HIDALGO COUNTY, DO
SOLEMNLY SWEAR THAT THE ABOVE STATEMENT OF TAXES COLLECTED BY ME FOR
THE MONTH OF APRIL 2015 IS CORRECT.

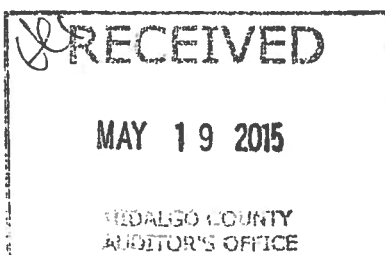
ASSESSOR-COLLECTOR OF TAXES FOR ROAD DISTRICT # 5



SWORN AND SUBSCRIBED BEFORE ME THIS 8TH DAY OF MAY 2015 A.D.



NOTARY PUBLIC, HIDALGO COUNTY, TEXAS



HIDALGO COUNTY AUDITOR'S OFFICE
APPROVED BY: [Signature]
DATE: 5/18/15

M3-

PABLO "PAUL" VILLARREAL JR., ASSESSOR & COLLECTOR
ROAD DIST # 11 TAXES COLLECTED
APRIL 2015
PBC

COMPARATIVE RATE OF COLLECTIONS

ROAD DIST # 11 RD11	ORIGINAL TAX LEVY	COLLECTED TO DATE	DROPPED YRS AFTER PURGE	MODIF. TO DATE	TAXES OUTSTANDING	PERCENT 2014/2015	COLLECTED 2013/2014
1979 & PRIOR YRS	3.33	-	-	-	3.33	0.00%	0.00%
TOTALS	3.33	4M4-3	- 4M4-3	-	4M4-3	3.33	4M4-4

BREAKDOWN OF TAX COLLECTIONS AND FEES FOR THE MONTH OF APRIL 2015

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

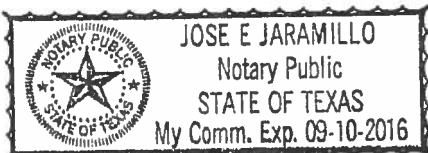
*****AFFIDAVIT*****

I, PABLO "PAUL" VILLARREAL JR., ASSESSOR-COLLECTOR OF TAXES FOR THE HIDALGO COUNTY, DO SOLEMNLY SWEAR THAT THE ABOVE STATEMENT OF TAXES COLLECTED BY ME FOR THE MONTH OF APRIL 2015 IS CORRECT.

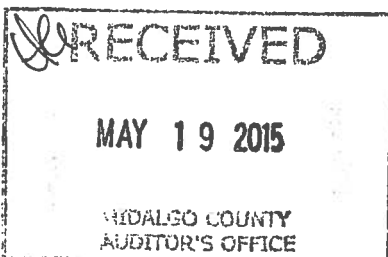
Pablo (Paul) Villarreal Jr.
ASSESSOR-COLLECTOR OF TAXES FOR ROAD DISTRICT # 11



SWORN AND SUBSCRIBED BEFORE ME THIS 8TH DAY OF MAY 2015 A.D.



Jose E. Jaramillo
NOTARY-PUBLIC, HIDALGO COUNTY, TEXAS



HIDALGO COUNTY AUDITOR'S OFFICE
APPROVED BY: *[Signature]*
DATE: *05/08/15*

M41

PABLO "PAUL" VILLARREAL JR., ASSESSOR & COLLECTOR
ROAD DIST # 15 TAXES COLLECTED
APRIL 2015
PBC

COMPARATIVE RATE OF COLLECTIONS

ROAD DIST # 15
RD15

	ORIGINAL TAX LEVY	COLLECTED TO DATE	DROPPED YRS AFTER PURGE	MODIF. TO DATE	TAXES OUTSTANDING	PERCENT 2014/2015	COLLECTED 2013/2014
1993 & PRIOR YRS ROLLBACK	1,192.72 -	20.14 -	- -	(227.20) -	945.38 -	2.09% 0.00%	4.46% 0.00%
TOTALS	1,192.72 ~~4~~ MS-3	20.14 ~~4~~ MS-3	-	(227.20) ~~4~~ MS-3	945.38 ~~4~~ MS-4 +1		

BREAKDOWN OF TAX COLLECTIONS AND FEES FOR THE MONTH OF APRIL 2015

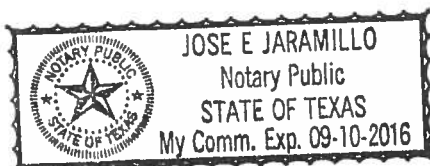
	MONTHLY MODIFICATIONS
CURRENT YEAR-BASE TAX	- CURRENT
CURRENT YEAR-P&I	-
PRIOR YEARS-BASE TAX	(0.21) PRIOR MS-4
PRIOR YEARS-P&I	-
ROLLBACK BASE	-
ROLLBACK P&I	- ROLLBACK
ATTORNEY FEES	-
TOTAL COLLECTIONS	- d MS-2
LESS HCAD COMM REND. PEN.	(0.21)
LESS TRANSFERRED	+1
LESS IN TRANSIT	-
LESS DUE TO DEL TAX ATTY FEES	-
LESS DUE TO CO TREASURER	-
BALANCE	- d MS-2

*****AFFIDAVIT*****

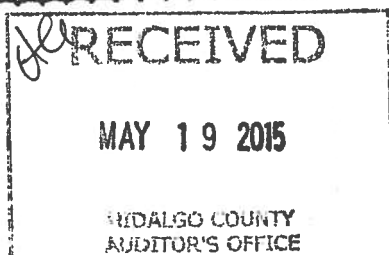
I, PABLO "PAUL" VILLARREAL JR., ASSESSOR-COLLECTOR OF TAXES FOR THE HIDALGO COUNTY, DO
SOLEMNLY SWEAR THAT THE ABOVE STATEMENT OF TAXES COLLECTED BY ME FOR
THE MONTH OF APRIL 2015 IS CORRECT.

ASSESSOR-COLLECTOR OF TAXES FOR ROAD DISTRICT # 15

SWORN AND SUBSCRIBED BEFORE ME THIS 8TH DAY OF MAY 2015 A.D.



NOTARY PUBLIC HIDALGO COUNTY, TEXAS



HIDALGO COUNTY AUDITOR'S OFFICE
APPROVED BY: [Signature]
DATE: 05/08/15

MS-1

PABLO "PAUL" VILLARREAL JR., ASSESSOR & COLLECTOR
STATE DIST TAXES COLLECTED
APRIL 2015
PBC

COMPARATIVE RATE OF COLLECTIONS

STATE DIST TEX	ORIGINAL TAX LEVY	COLLECTED TO DATE	DROPPED YRS AFTER PURGE	MODIF. TO DATE	TAXES OUTSTANDING	PERCENT 2014/2015	COLLECTED 2013/2014
1979 & PRIOR YRS	24.77	-	-	-	24.77	0.00%	0.00%
TOTALS	24.77 ~~4M6-3~~	- ~~4M6-3~~	-	-	~~4M6-3~~ 24.77 ~~M6-4~~ #A		

BREAKDOWN OF TAX COLLECTIONS AND FEES FOR THE MONTH OF APRIL 2015

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

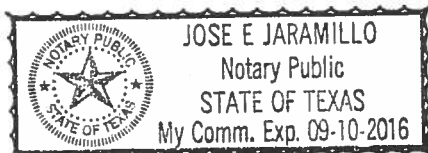
*****AFFIDAVIT*****

I, PABLO "PAUL" VILLARREAL JR., ASSESSOR-COLLECTOR OF TAXES FOR THE HIDALGO COUNTY, DO SOLEMNLY SWEAR THAT THE ABOVE STATEMENT OF TAXES COLLECTED BY ME FOR THE MONTH OF APRIL 2015 IS CORRECT.

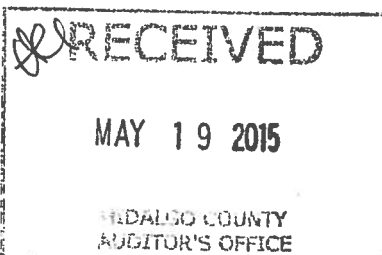
Pablo (Paul) Villarreal
ASSESSOR-COLLECTOR OF TAXES FOR STATE DIST TAXES



SWORN AND SUBSCRIBED BEFORE ME THIS 8TH DAY OF MAY 2015 A.D.



Jose E. Jaramillo
NOTARY PUBLIC, HIDALGO COUNTY, TEXAS



HIDALGO COUNTY AUDITOR'S OFFICE
APPROVED BY: *[Signature]*
DATE: 6/08/15

M6-1

**HIDALGO COUNTY PLANNING DEPARTMENT
MONTHLY FEES REPORT
FOR THE MONTH OF: FEBRUARY 2015**

PAGE 1 OF 6

Part I: RECAP OF COLLECTIONS

A. TOTAL CASH COLLECTED		\$ 321,174.50
1 HELD IN ESCROW		
a. EDINBURG	\$ 297,046.67 X2	
b. MISSION	\$ -	
c. WESLACO	\$ -	\$ 297,046.67 [*]
2 UTILITY CERTIFICATE FEE		
a. EDINBURG	\$ 5,370.00 [*] X3	
b. MISSION	\$ 4,860.00 [*] X4	
c. WESLACO	\$ 4,470.00 [*] X5	\$ 14,700.00 [*]
3 SUBDIVISION FEES		
a. EDINBURG	\$ 9,427.83 X2	
b. MISSION	\$ -	
c. WESLACO	\$ -	\$ 9,427.83 [*]

TOTAL AMOUNT DUE TO THE COUNTY TREASURER: \$ 321,174.50
Λ^{*}

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

Name of Fee Collected	Statutory Reference	Fee Amt.	GL Account Number	Amount Collected
1/3 Paving Escrow			Account is Determined per Project	\$ -
Septic Tank-Held in Escrow	LGC § 232.027	\$1500/septic	1100-211-00-000-018-0-000	\$ 60,350.00 [*] X3
Other-Held in Escrow			1100-211-00-000-026-0-000	\$ 236,696.67 [*] X3
Utility Subdivision Fees	LGC § 232.028(g) 8/7/07 CT Approval	\$30	1100-341-30-210-003-0-000	\$ 14,700.00 [*] X3,1 X5
Subdivision Fees	LGC § 232.0021 4/28/98 CT Approval	Varies per acreage	1100-341-30-210-001-0-000	\$ 9,427.83 [*] X3
TOTAL AMOUNT DUE TO THE COUNTY TREASURER:				<u>\$ 321,174.50</u> Λ

variance should => "0"

**AUDITED BY: THE HIDALGO
COUNTY AUDITOR'S OFFICE**

PREPARED BY: DATE: 5-14-15 Wendy Cavazos DATE PREPARED: March 12, 2015

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

RECEIVED

MAR 18 2015

PLANNING ADMINISTRATOR

DATE

5-17-15

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

X

HIDALGO COUNTY PLANNING DEPARTMENT
MONTHLY FEES REPORT
FOR THE MONTH OF: MARCH 2015

PAGE 1 OF 6

Part I: RECAP OF COLLECTIONS

A. TOTAL CASH COLLECTED			\$ 267,959.34
1 HELD IN ESCROW			
a. EDINBURG	\$ 243,228.00		
b. MISSION	\$ -		
c. WESLACO	\$ -	\$ 243,228.00	From X2
2 UTILITY CERTIFICATE FEE			
a. EDINBURG	\$ 5,610.00	From X3	
b. MISSION	\$ 5,070.00	X4	
c. WESLACO	\$ 5,520.00	X5	\$ 16,200.00 ^
3 SUBDIVISION FEES			
a. EDINBURG	\$ 8,531.34	From X2	
b. MISSION	\$ -		
c. WESLACO	\$ -	\$ 8,531.34	

TOTAL AMOUNT DUE TO THE COUNTY TREASURER: **\$ 267,959.34**
^

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

Name of Fee Collected	Statutory Reference	Fee Amt.	GL Account Number	Amount Collected
1/3 Paving Escrow			Account is Determined per Project	\$ -
Septic Tank-Held in Escrow	LGC § 232.027	\$1500/septic	1100-211-00-000-018-0-000	\$ 157,500.00 X3
Other-Held in Escrow			1100-211-00-000-026-0-000	\$ 85,728.00 X3
Utility Subdivision Fees	LGC § 232.028(g) 8/7/07 CT Approval	\$30	1100-341-30-210-003-0-000	\$ 16,200.00 X3, X!
Subdivision Fees	LGC § 232.0021 4/28/98 CT Approval	Varies per acreage	1100-341-30-210-001-0-000	\$ 8,531.34 X3

TOTAL AMOUNT DUE TO THE COUNTY TREASURER: **\$ 267,959.34**
17

AUDITED BY: THE HIDALGO
COUNTY AUDITOR'S OFFICE
DATE: 5-18-15

variance should => "0"

PREPARED BY: LC 5-14-15 Steve Castillo DATE PREPARED: April 9, 2015

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

RECEIVED

APR 10 2015

PLANNING ADMINISTRATOR

DATE

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

Hidalgo County
AUDITORS OFFICE

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

May 20, 2015

Mr. T.J. Arredondo, Director of Planning
Hidalgo County Planning Department
1304 S. 25th St.
Edinburg, Texas 78539

Re: Review of *Monthly Fees Reports* and Supporting Documentation
For the months of February 2015 and March 2015

Dear Mr. Arredondo:

We conducted a review of the Planning Department's *Monthly Fees Reports* and all supporting documentation for the months of February 2015 and March 2015 in accordance with Local Government Code §115.002(a) and (b). The objective of the review was to determine whether collections were properly accounted and reported.

Scope:

The scope of our review was limited to collections reported by your office on the *Monthly Fees Reports* for the months of February 2015 and March 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 improvements could be made.

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

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

Methodology:

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

- Reviewed the submittal dates of the *Monthly Fees Reports* to the County Auditor's Office to determine if the reports and applicable supporting documentation were received within five days after the last day of the month pursuant to Local Government Code §114.001 (b).
- Verified the signature on the *Monthly Fees Reports* to ensure that the reports were signed by an authorized signatory as documented on the "Authorized Signatories Form."
- Verified the mathematical accuracy of the *Monthly Fees Reports* by footing and cross-footing the reports.

HIDALGO COUNTY DISTRICT JUDGES

LUIS M. SINGLETERRY
JUDGE, 52ND 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.

NOÉ GONZALEZ
JUDGE, 370TH D.C.
OVERSEER

LETICIA LOPEZ
JUDGE, 389TH D.C.

AIDA SALINAS FLORES
JUDGE, 390TH D.C.

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

JESSE CONTRERA
JUDGE, 449TH D.C.

Mr. T.J. Arrendondo
May 20, 2015
Page 2 of 2

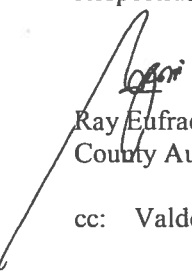
- Reviewed receipts issued to determine if proper fee amounts were collected and reported.
- Verified that receipts issued followed a sequential order.
- Verified that procedures for voided receipts were properly followed.
- Reviewed the *Revenue Detail Report by Account* generated from *alio* to determine whether fees collected were properly accounted and deposited with the County Treasurer on or before the fifth business day after the day on which the funds were received.
- Verified that the collections per the *Monthly Fees Reports* agreed to total receipts issued and the deposits made with the County Treasurer.
- Reviewed receipts issued and *Monthly Fees Reports* to verify proper completion.

Conclusion:

Total collections for the months of February 2015 and March 2015 were \$321,174.50 and \$267,959.34, respectively. Based on the results of our review, we have concluded that fees collected were generally properly accounted and reported.

If you should have any questions, please do not hesitate to call Ricardo Nuñez, Internal Auditor I, at 318-2511 ext. 4644, 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: Valde Guerra, County 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, 430TH D.C.

JESSE CONTRERAS
JUDGE, 449TH D.C.

HIDALGO COUNTY PLANNING DEPARTMENT MONTHLY FEES REPORT

FOR THE MONTH OF: April 2015

PAGE 1 OF 6

Part I: RECAP OF COLLECTIONS

A. TOTAL CASH COLLECTED

PBC

\$ 29,725.00

1 HELD IN ESCROW

a. EDINBURG

\$ 13,400.00 X2

b. MISSION

\$ -

c. WESLACO

\$ -

\$ 13,400.00

2 UTILITY CERTIFICATE FEE

a. EDINBURG

\$ 4,470.00 X3

b. MISSION

\$ 4,410.00 X4

c. WESLACO

\$ 4,860.00 X5

\$ 13,740.00

3 SUBDIVISION FEES

a. EDINBURG

\$ 2,585.00 X3

b. MISSION

\$ -

c. WESLACO

\$ -

\$ 2,585.00

AUDITED BY: THE HIDALGO
COUNTY AUDITOR'S OFFICE
DATE: 6-15-15

J. C. W. 2/15

TOTAL AMOUNT DUE TO THE COUNTY TREASURER:

\$ 29,725.00

^2

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

Name of Fee Collected	Statutory Reference	Fee Amt.	GL Account Number	Amount Collected

1/3 Paving Escrow			Account is Determined per Project	\$ -
Septic Tank-Held in Escrow	LGC § 232.027	\$1500/septic	1100-211-00-000-018-0-000	\$ 13,400.00 X3
Other-Held in Escrow			1100-211-00-000-026-0-000	\$ -
Utility Subdivision Fees	LGC § 232.028(g) 8/7/07 CT Approval	\$30	1100-341-30-210-003-0-000	\$ 13,740.00 X3
Subdivision Fees	LGC § 232.0021 4/28/98 CT Approval	Varies per acreage	1100-341-30-210-001-0-000	\$ 2,585.00 X3

TOTAL AMOUNT DUE TO THE COUNTY TREASURER:

\$ 29,725.00

^2

variance should => "0"

PREPARED BY:

Shaw. Carillo

DATE PREPARED:

May 6, 2015

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

RECEIVED

MAY 11 2015

PLANNING ADMINISTRATOR

DATE

5-6-15

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

AUDITORS OFFICE

**HIDALGO COUNTY PLANNING DEPARTMENT
DETAIL ON MONTHLY FEES COLLECTED
FOR THE MONTH OF: April 2015**

PAGE 2 OF 6

Part III: SUMMARY OF FEES COLLECTED

1 HELD IN ESCROW

- a. 1/3 PAVING
- b. SEPTIC TANK
- c. OTHER

\$	-	
\$	13,400.00	X 3
\$	-	
		\$ 13,400.00
		^

2 UTILITY CERTIFICATE FEE

\$ 13,740.00 X 1

3 SUBDIVISION FEES

- a. FILING/REVIEW FEE
- b. 2% INSPECTION FEE
- c. MAPS
- d. SUBD. RULES BOOK
- e. OTHER

\$	2,185.00	} X 3	
\$	-		
\$	-		
\$	-		
\$	400.00		
			\$ 2,585.00
			^

TOTAL AMOUNT COLLECTED

\$ 29,725.00
#^

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

June 26, 2015

Mr. T.J. Arredondo, Director of Planning
Hidalgo County Planning Department
1304 S. 25th St.
Edinburg, Texas 78539

Re: Review of *Monthly Fees Reports* and Supporting Documentation
For the month April 2015

Dear Mr. Arredondo:

We conducted a review of the Planning Department's *Monthly Fees Report* and all supporting documentation for the month of April 2015 in accordance with Local Government Code §115.002(a) and (b). The objective of the review was to determine whether collections were properly accounted and reported.

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- 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 that receipts issued followed a sequential order.

HIDALGO COUNTY DISTRICT JUDGES

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

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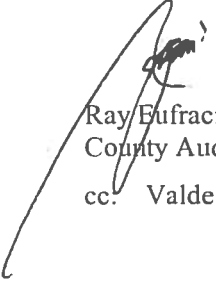
- Verified that procedures for voided receipts were properly followed.
- Reviewed the *Revenue Detail Report by Account* generated from *alio* to determine whether fees collected were properly accounted and deposited with the County Treasurer on or before the fifth business day after the day on which the funds were received.
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- Reviewed receipts issued and *Monthly Fees Report* to verify proper completion.

Conclusion:

Total collections for the month of April 2015 were \$29,725.00. 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 Ricardo Nuñez, Internal Auditor I, at 318-2511 ext. 4644, 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: Valde Guerra, County Executive Officer

HIDALGO COUNTY DISTRICT JUDGES

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JUDGE, 449TH D.C.

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

Jan-15

	Receipt Date	Receipt #		Total Collected	Credit Card Amount (Direct Deposit)	LONE STAR NATIONAL BANK				COUNTY TREASURER			OVER/ (SHORT)
		Sequence				Deposit Amount	Date of Deposit	Deposit Slip Number	Receipt Date	Receipt Number	Diff on Dates		
		BEG #	END #										
1	1-Jan	THURS.	HOLIDAY					242				0	\$ -
2	2-Jan	242-00140	242-00185	~~\$~~ 3,550.00	\$ ~~1~~ 1,450.00	~~\$~~ 2,100.00	01/05/15	242	6	1/9/2015	182611	-4	\$ -
3	3-Jan	SAT.						242				0	\$ -
4	4-Jan	SUN.						242				0	\$ -
5	5-Jan	242-00186	242-00336	~~\$~~ 9,325.00	\$ ~~2~~ 2,725.00	~~\$~~ 6,600.00	01/07/15	242	8	1/9/2015	182613	-2	\$ -
6	6-Jan	242-00337	242-00474	~~\$~~ 7,800.00	\$ ~~2~~ 2,500.00	~~\$~~ 5,300.00	01/08/15	242	9	1/9/2015	182614	-1	\$ -
7	7-Jan	242-00475	242-00580	~~\$~~ 6,000.00	\$ ~~1~~ 1,525.00	~~\$~~ 4,475.00	01/08/15	242	10	1/16/2015	182824	-8	\$ -
8	8-Jan	242-00581	242-006655	~~\$~~ 4,375.00	\$ ~~1~~ 975.00	~~\$~~ 3,400.00	01/08/15	242	11	1/16/2015	182825	-8	\$ -
9	9-Jan	242-00656	242-00721	~~\$~~ 3,675.00	\$ ~~1~~ 1,125.00	~~\$~~ 2,550.00	01/09/15	242	12	1/16/2015	182826	-7	\$ -
10	10-Jan	SAT.						242				0	\$ -
11	11-Jan	SUN.						242				0	\$ -
12	12-Jan	242-00722	24200824	~~\$~~ 5,200.00	\$ ~~1~~ 1,150.00	~~\$~~ 4,050.00	01/12/15	242	13	1/16/2015	182827	-4	\$ -
13	13-Jan	242-00825	242-00892	~~\$~~ 3,550.00	\$ ~~1~~ 900.00	~~\$~~ 2,650.00	01/13/15	242	14	1/16/2015	182828	-3	\$ -
14	14-Jan	242-00893	242-00949	~~\$~~ 2,975.00	\$ ~~1~~ 400.00	~~\$~~ 2,575.00	01/14/15	242	15	1/16/2015	182829	-2	\$ -
15	15-Jan	242-00950	242-00998	~~\$~~ 2,550.00	\$ ~~1~~ 700.00	~~\$~~ 1,850.00	01/15/15	242	16	1/16/2015	182830	-1	\$ -
16	16-Jan	242-00999	242-001103	~~\$~~ 5,400.00	\$ ~~1~~ 1,900.00	~~\$~~ 3,500.00	01/16/15	242	17	1/20/2015	182891	-4	\$ -
17	17-Jan	SAT.						242				0	\$ -
18	18-Jan	SUN.						242				0	\$ -
19	19-Jan	MON.	HOLIDAY					242				0	\$ -
20	20-Jan	242-01104	242-01232	~~\$~~ 5,900.00	\$ ~~1~~ 1,325.00	~~\$~~ 4,575.00	01/20/15	242	18	1/21/2015	182954	-1	\$ -
21	21-Jan	242-01233	242-01305	~~\$~~ 3,225.00	\$ ~~1~~ 825.00	~~\$~~ 2,400.00	01/21/15	242	19	1/23/2015	182997	-2	\$ -
22	22-Jan	242-01306	242-01372	~~\$~~ 3,250.00	\$ ~~1~~ 700.00	~~\$~~ 2,550.00	01/22/15	242	20	1/23/2015	183015	-1	\$ -
23	23-Jan	242-01373	242-01451	~~\$~~ 3,700.00	\$ ~~1~~ 875.00	~~\$~~ 2,825.00	01/23/15	242	21	1/29/2015	183153	-6	\$ -
24	24-Jan	SAT.						242				0	\$ -
25	25-Jan	SUN.						242				0	\$ -
26	26-Jan	242-01452	242-01532	~~\$~~ 3,975.00	\$ ~~1~~ 875.00	~~\$~~ 3,100.00	01/26/15	242	22	1/29/2015	183155	-3	\$ -
27	27-Jan	242-01533	242-01592	~~\$~~ 3,475.00	\$ ~~1~~ 1,075.00	~~\$~~ 2,400.00	01/27/15	242	23	1/30/2015	183230	-3	\$ -
28	28-Jan	242-01593	242-01644	~~\$~~ 2,400.00	\$ ~~1~~ 550.00	~~\$~~ 1,850.00	01/28/15	242	24	2/3/2015	183333	-6	\$ -
29	29-Jan	242-01645	242-01716	~~\$~~ 3,525.00	\$ ~~1~~ 825.00	~~\$~~ 2,700.00	01/29/15	242	25	2/4/2015	183391	-6	\$ -
30	30-Jan	242-01717	242-01825	~~\$~~ 5,500.00	\$ ~~1~~ 1,650.00	~~\$~~ 3,850.00	01/30/15	242	26	2/4/2015	183394	-5	\$ -
31	31-Jan	SAT.						242				0	\$ -
TOTALS				\$ 89,350.00	\$ 24,050.00	\$ 65,300.00							\$ -

TOTAL AMOUNT DUE TO GENERAL FUND-----1100-322-70-124-000-0-000-----	\$	89,350.00
LESS: TOTAL AMOUNT REMITTED TO GENERAL FUND (DIRECT DEPOSIT)-----	\$	24,050.00
TOTAL FUNDS DUE TO THE COUNTY TREASURER-----	\$	65,300.00

PREPARED BY: *[Signature]*

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

APPROVED BY: *[Signature]*

DATE: 5/28/15

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

AUDITOR'S FORM: RE-PCT.4-002 REVISED: 12/2014

HIDALGO COUNTY AUDITOR'S OFFICE
 APPROVED BY: *[Signature]*
 DATE: 5/28/15

Revised

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

Feb-15

ABC

Receipt #	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-Feb	SUN.					242			0	\$
2	2-Feb	242-01826 242-01923	\$4,540.00	\$ 1,775.00	\$ 3,625.00	02/03/15	242 27	2/5/2015	183453	-2	\$
3	3-Feb	242-01924 242-02014	\$4,470.00	\$ 925.00	\$ 3,775.00	02/03/15	242 28	2/5/2015	183454	-2	\$
4	4-Feb	242-02015 242-02105	\$4,475.00	\$ 1,175.00	\$ 3,575.00	02/04/15	242 29	2/6/2015	183488	-2	\$
5	5-Feb	242-02106 242-02221	\$4,572.50	\$ 1,450.00	\$ 4,275.00	02/05/15	242 30	2/9/2015	183524	-4	\$
6	6-Feb	242-02222 242-02337	\$4,652.50	\$ 1,625.00	\$ 4,900.00	02/06/15	242 31	2/11/2015	183623	-5	\$
7	7-Feb	SAT.					242			0	\$
8	8-Feb	SUN.					242			0	\$
9	9-Feb	242-02338 242-02495	\$4,695.00	\$ 1,825.00	\$ 5,125.00	02/09/15	242 32	2/11/2015	183628	-2	\$
10	10-Feb	242-02496 242-02618	\$4,547.50	\$ 975.00	\$ 4,500.00	02/10/15	242 33	2/13/2015	183735	-3	\$
11	11-Feb	242-02619 242-02706	\$4,387.50	\$ 825.00	\$ 3,050.00	02/11/15	242 34	2/13/2015	183736	-2	\$
12	12-Feb	242-02707 242-02790	\$4,310.00	\$ 550.00	\$ 2,550.00	02/12/15	242 35	2/13/2015	183737	-1	\$
13	13-Feb	242-02791 242-02904	\$4,590.00	\$ 1,700.00	\$ 4,175.00	02/13/15	242 36	2/19/2015	183835	-6	\$ 25.
14	14-Feb	SAT.					242			0	\$
15	15-Feb	SUN.					242			0	\$
16	16-Feb	MON. HOLIDAY					242			0	\$
17	17-Feb	242-02905 242-03013	\$4,475.00	\$ 850.00	\$ 3,925.00	02/17/15	242 37	2/19/2015	183838	-2	\$ (25.
18	18-Feb	242-03014 242-03098	\$4,407.50	\$ 1,175.00	\$ 2,900.00	02/18/15	242 38	2/23/2015	183919	-5	\$
19	19-Feb	242-03099 242-03178	\$4,352.50	\$ 475.00	\$ 3,050.00	02/19/15	242 39	2/23/2015	183920	-4	\$
20	20-Feb	242-03179 242-03273	\$4,460.00	\$ 1,000.00	\$ 3,600.00	02/20/15	242 40	2/26/2015	184038	-6	\$
21	21-Feb	SAT.					242			0	\$
22	22-Feb	SUN.					242			0	\$
23	23-Feb	242-3274 242-3332	\$4,252.50	\$ 250.00	\$ 2,275.00	02/23/15	242 41	2/26/2015	184039	-3	\$
24	24-Feb	242-3333 242-3385	\$4,250.00	\$ 600.00	\$ 1,650.00	02/24/15	242 42	2/26/2015	184040	-2	\$
25	25-Feb	242-3386 242-3434	\$4,230.00	\$ 575.00	\$ 1,725.00	02/25/15	242 43	2/27/2015	184078	-2	\$
26	26-Feb	242-3435 242-3493	\$4,237.50	\$ 575.00	\$ 1,800.00	02/26/15	242 44	2/27/2015	184117	-1	\$
27	27-Feb	242-3494 242-3565	\$4,325.00	\$ 875.00	\$ 2,375.00	02/27/15	242 45	3/2/2015	184167	-3	\$
28	28-Feb	SAT.					242			0	\$
29	1-Mar						242			0	\$
30	2-Mar						242			0	\$
31	3-Mar						242			0	\$
TOTALS			\$ 82,050.00	\$ 19,200.00	\$ 62,850.00						\$

TOTAL AMOUNT DUE TO GENERAL FUND-----1100-322-70-124-000-0-000-----	\$ 82,050.00
LESS: TOTAL AMOUNT REMITTED TO GENERAL FUND (DIRECT DEPOSIT)-----	\$ 19,200.00
TOTAL FUNDS DUE TO THE COUNTY TREASURER-----	\$ 62,850.00

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

5/14/15
DATE

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

AUDITOR'S FORM RE-PCT 4-002 REVISED 12/2014

HIDALGO COUNTY AUDITOR'S OFFICE
APPROVED BY: *[Signature]*
DATE: 5/20/15

Revised.

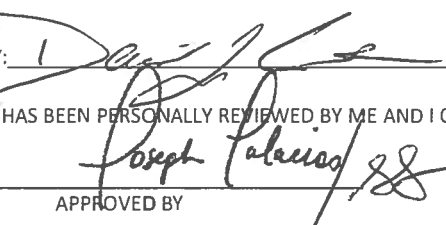
XI

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

Mar-15

	Receipt #	Receipt #		Total	Credit Card	LONE STAR NATIONAL BANK				COUNTY TREASURER			OVER/	
		Sequence				Amount	Date of	Deposit Slip	Receipt	Receipt	Diff on			
		BEG #	END #									Collected		(Direct Deposit)
1	1-Mar	SUN.						242				0	\$ -	
2	2-Mar	242-03566	242-03634	\$ 2,950.00	\$ 800.00	\$ 2,150.00	03/2/15	242	46	3/5/2015	184304	-3	\$ -	
3	3-Mar	242-03635	242-03675	\$ 1,875.00	\$ 400.00	\$ 1,475.00	03/3/15	242	47	3/6/2015	184307	-3	\$ -	
4	4-Mar	242-03676	242-03741	\$ 2,950.00	\$ 450.00	\$ 2,500.00	03/4/15	242	48	3/6/2015	184364	-2	\$ -	
5	5-Mar	242-03742	242-03782	\$ 1,675.00	\$ 250.00	\$ 1,425.00	03/5/15	242	49	3/11/2015	184467	-6	\$ -	
6	6-Mar	242-03783	242-03842	\$ 2,875.00	\$ 475.00	\$ 2,400.00	03/6/15	242	50	3/11/2015	184468	-5	\$ -	
7	7-Mar	SAT.						242				0	\$ -	
8	8-Mar	SUN.						242				0	\$ -	
9	9-Mar	242-03843	242-03901	\$ 2,400.00	\$ 625.00	\$ 1,775.00	03/9/15	242	51	3/12/2015	184537	-3	\$ -	
10	10-Mar	242-03902	242-03960	\$ 2,750.00	\$ 825.00	\$ 1,925.00	03/10/15	242	52	3/12/2015	184542	-2	\$ -	
11	11-Mar	242-03961	242-04007	\$ 1,400.00	\$ 300.00	\$ 1,100.00	03/11/15	242	53	3/12/2015	184547	-1	\$ -	
12	12-Mar	242-04008	242-04035	\$ 1,075.00	\$ 200.00	\$ 875.00	03/12/15	242	54	3/12/2015	184634	0	\$ -	
13	13-Mar	242-04036	242-04103	\$ 2,750.00	\$ 875.00	\$ 1,875.00	03/13/15	242	55	3/16/2015	184656	-3	\$ -	
14	14-Mar	SAT.						242				0	\$ -	
15	15-Mar	SUN.						242				0	\$ -	
16	16-Mar	242-04104	242-04150	\$ 1,850.00	\$ 350.00	\$ 1,500.00	03/16/15	242	56	3/19/2015	184793	-3	\$ -	
17	17-Mar	242-04151	242-04198	\$ 1,550.00	\$ 425.00	\$ 1,125.00	03/17/15	242	57	3/19/2015	184794	-2	\$ -	
18	18-Mar	242-04199	242-04236	\$ 1,675.00	\$ 425.00	\$ 1,250.00	03/18/15	242	58	3/19/2015	184797	-1	\$ -	
19	19-Mar	242-04237	242-04269	\$ 1,150.00	\$ 225.00	\$ 925.00	03/19/15	242	59	3/20/2015	184823	-1	\$ -	
20	20-Mar	242-04270	242-04309	\$ 1,675.00	\$ 475.00	\$ 1,200.00	03/20/15	242	60	3/27/2015	185002	-7	\$ -	
21	21-Mar	SAT.						242				0	\$ -	
22	22-Mar	SUN.						242				0	\$ -	
23	23-Mar	242-04310	242-04356	\$ 1,800.00	\$ 550.00	\$ 1,250.00	03/23/15	242	61	3/27/2015	185003	-4	\$ -	
24	24-Mar	242-04357	242-04390	\$ 1,200.00	\$ 125.00	\$ 1,075.00	03/24/15	242	62	3/27/2015	185004	-3	\$ -	
25	25-Mar	242-04391	242-04430	\$ 1,300.00	\$ 350.00	\$ 950.00	03/25/15	242	63	3/27/2015	185005	-2	\$ -	
26	26-Mar	242-04431	242-04455	\$ 975.00	\$ 200.00	\$ 775.00	03/26/15	242	64	3/27/2015	185024	-1	\$ -	
26	27-Mar	242-04456	242-04492	\$ 1,300.00	\$ 300.00	\$ 1,000.00	03/27/15	242	65	3/30/2015	185081	-3	\$ -	
27	28-Mar	SAT.						242				0	\$ -	
29	29-Mar	SUN.						242				0	\$ -	
30	30-Mar	242-04493	242-04536	\$ 1,825.00	\$ 600.00	\$ 1,225.00	3/30/15	242	66	4/6/2015	185293	-7	\$ -	
31	31-Mar	242-04537	242-04567	\$ 4,050.00	\$ 375.00	\$ 3,675.00	3/31/15	242	67	4/6/2015	185296	-6	\$ -	
TOTALS				\$ 40,050.00	\$ 9,600.00	\$ 30,450.00								\$ -

TOTAL AMOUNT DUE TO GENERAL FUND-----1100-322-70-124-000-0-000-----	\$ 40,050.00
LESS: TOTAL AMOUNT REMITTED TO GENERAL FUND (DIRECT DEPOSIT)-----	\$ 9,600.00
TOTAL FUNDS DUE TO THE COUNTY TREASURER-----	\$ 30,450.00

PREPARED BY: 

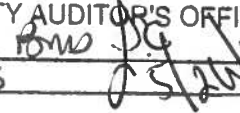
THIS REPORT HAS BEEN PERSONALLY REVIEWED BY ME AND I CERTIFY IT TO BE TRUE AND CORRECT TO THE BEST OF MY KNOWLEDGE.

APPROVED BY

5/20/15
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: 

DATE: 5/20/15 Revised

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

Apr-15

pbc

Receipt #	Sequence	BEG #	END #	Total Collected	Credit Card Amount (Direct Deposit)	LONE STAR NATIONAL BANK			COUNTY TREASURER			OVER/ (SHORT)
						Deposit Amount	Date of Deposit	Deposit Slip Number	Receipt Date	Receipt Number	Diff on Dates	
1	1-Apr	242-04568	242-04611	\$1,450.00	\$ 300.00	\$1,150.00	4/1/2015	242 68	4/6/2015	185297	-5	\$
2	2-Apr	242-04612	242-04676	\$2,450.00	\$ 575.00	\$1,875.00	4/2/2015	242 69	4/6/2015	185298	-4	\$
3	3-Apr	HOLIDAY						242			0	\$
4	4-Apr	SAT						242			0	\$
5	5-Apr	SUN						242			0	\$
6	6-Apr	242-04677	242-04774	\$3,800.00	\$ 925.00	\$2,875.00	4/6/2015	242 70	4/9/2015	185411	-3	\$
7	7-Apr	242-04775	242-04826	\$1,675.00	\$ 300.00	\$1,375.00	4/7/2015	242 71	4/10/2015	185478	-3	\$
8	8-Apr	242-04827	242-04873	\$1,475.00	\$ 150.00	\$1,325.00	4/8/2015	242 72	4/10/2015	185482	-2	\$
9	9-Apr	242-04874	242-04916	\$1,425.00	\$ 350.00	\$1,075.00	4/9/2015	242 73	4/10/2015	185485	-1	\$
10	10-Apr	242-04917	242-04973	\$1,975.00	\$ 500.00	\$1,475.00	4/10/2015	242 74	4/13/2015	185530	-3	\$
11	11-Apr	SAT						242			0	\$
12	12-Apr	SUN						242			0	\$
13	13-Apr	242-04974	242-05024	\$1,475.00	\$ 225.00	\$1,250.00	4/13/2015	242 75	4/15/2015	185556	-2	\$
14	14-Apr	242-05025	242-05061	\$1,625.00	\$ 525.00	\$1,100.00	4/14/2015	242 76	4/15/2015	185575	-1	\$
15	15-Apr	242-05062	242-05099	\$1,250.00	\$ 225.00	\$1,025.00	4/15/2015	242 77	4/17/2015	185668	-2	\$
16	16-Apr	242-05100	242-05138	\$1,100.00	\$ 250.00	\$ 850.00	4/16/2015	242 78	4/29/2015	186041	-13	\$
17	17-Apr	242-05139	242-05192	\$1,925.00	\$ 275.00	\$1,650.00	4/17/2015	242 79	4/29/2015	186042	-12	\$
18	18-Apr	SAT						242			0	\$
19	19-Apr	SUN						242			0	\$
20	20-Apr	242-05193	242-05260	\$2,225.00	\$ 550.00	\$1,675.00	4/20/2015	242 80	4/29/2015	186043	-9	\$
21	21-Apr	242-05261	242-05312	\$1,800.00	\$ 625.00	\$1,175.00	4/21/2015	242 81	4/29/2015	186044	-8	\$
22	22-Apr	242-05313	242-05362	\$1,350.00	\$ 225.00	\$1,100.00	4/22/2015	242 82	4/29/2015	186045	-7	\$
23	23-Apr	242-05363	242-05395	\$ 950.00	\$ 200.00	\$ 750.00	4/23/2015	242 83	4/29/2015	186046	-6	\$
24	24-Apr	242-05396	242-05448	\$1,550.00	\$ 250.00	\$1,300.00	4/24/2015	242 84	4/30/2015	186058	-6	\$
25	25-Apr	SAT						242			0	\$
26	26-Apr	SUN						242			0	\$
27	27-Apr	242-05449	242-05508	\$1,875.00	\$ 425.00	\$1,450.00	4/27/2015	242 85	4/30/2015	186092	-3	\$
28	28-Apr	242-05509	242-05550	\$1,200.00	\$ 100.00	\$1,100.00	4/28/2015	242 86	4/30/2015	186094	-2	\$
29	29-Apr	242-05551	242-05582	\$ 875.00	\$ 200.00	\$ 675.00	4/29/2015	242 87	5/1/2015	186114	-2	\$
30	30-Apr	242-05583	242-05622	\$1,475.00	\$ 400.00	\$1,075.00	4/30/2015	242 88	5/1/2015	186133	-1	\$
31	1-May							242			0	\$

TOTALS \$ 34,925.00 \$ 7,575.00 \$ 27,325.00

\$ 25.00

TOTAL AMOUNT DUE TO GENERAL FUND-----1100-322-70-124-000-0-000-----	\$ 34,925.00
LESS: TOTAL AMOUNT REMITTED TO GENERAL FUND (DIRECT DEPOSIT)-----	\$ 7,575.00
TOTAL FUNDS DUE TO THE COUNTY TREASURER-----	\$ 27,350.00

PREPARED BY: *[Signature]*

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

APPROVED BY: *[Signature]*

5/20/15
DATE

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

TY AUDITOR'S FORM RE-PCT 4-002 REVISED 12/2014

HIDALGO COUNTY AUDITOR'S OFFICE
 APPROVED BY: *[Signature]*
 DATE: 5/21/15
Revised

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

May 28, 2015

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

Re: Review of the Precinct 4 Sanitation Program *Monthly Fees Reports* and Supporting Documentation
For the Months of January 2015 through April 2015

Dear Commissioner Palacios:

We conducted a limited scope review of the Precinct 4 Sanitation Program *Monthly Fees Reports* and all supporting documentation for the months of January 2015 through April 2015 pursuant to Local Government Code §115.002 (a) and (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 Reports* for the months of January 2015 through April 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, the *Monthly Fees Reports*, and fee schedules. The following procedures were performed:

- Reviewed the submittal dates of the *Monthly Fees Reports* to the County Auditor's Office to determine if the reports and 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 Reports* to ensure that the reports were signed by an authorized signatory as documented on the "Authorized Signatories Form."
- Verified the mathematical accuracy of the *Monthly Fees Reports* by footing and cross-footing the 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 voided permits were properly followed.
- Reviewed *Cashier's Daily Close-Out Reports/Daily Remittance Forms* (Close-Out Report) to determine whether fees collected were properly accounted and deposited with the County Treasurer on a daily basis.

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 CONTREF
JUDGE, 449TH D.C.

- Verified that the collections per the *Monthly Fees Reports* agreed to total receipts issued and the deposits made with the County Treasurer.
- Reviewed receipts issued, *Cashier's Daily Close-Out Report/Daily Remittance Forms*, and *Monthly Fees Reports* to verify proper completion.

Conclusion:

Total collections for the months of January 2015, February 2015, March 2015, and April 2015 were \$89,350.00, \$82,050.00, \$40,050.00, and \$34,925.00, respectively. Based on the results of our review, we have concluded that fees collected were not properly accounted and reported. In addition, 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 the April 22, 2015 deposit totaling \$1,325.00 did not agree to the total receipts issued of \$1,350.00. According to Precinct No. 4 staff, a refund of \$25.00 was issued to a constituent who no longer wanted the permit. The permit along with the original receipt was submitted to the County Auditor's Office; however, the permit and the receipt were not voided in the *Solid Waste Disposal Program*, the County's accounting and recording system for sanitation permits. In addition, the original receipt did not contain the supervisor's signature and date, the word "Void" on the face of the receipt, and an explanation for void.

The County Auditor's Office requires that all collections be deposited intact. If a constituent requests a refund, the refund request must be submitted to the County Auditor's Office. Once the refund request is reviewed and approved by the County Auditor's Office, a refund check is issued. In addition, the County Auditor's Office requires that voided receipts be signed and dated by a supervisor to document responsibility for verifying that all copies of the receipt are marked "Void" on the face of the receipt, contain an explanation for the void, and contain the date the receipt was voided. Furthermore, the transaction should be voided in the *Solid Waste Disposal Program*.

Failure to ensure that collections are deposited intact, requests for refunds are submitted to the County Auditor's Office, and procedures for voiding receipts are properly followed may result in the loss of County revenue.

Recommendation:

We recommend that management implement formal monitoring procedures to ensure that collections are deposited and that requests for refunds are submitted to the County Auditor's Office. The request for refund should include the following:

- A letter from the department that includes the refund amount. The letter must be signed by the Department Head or the designee;
- An explanation from the constituent requesting the refund and the constituents signature;
- A copy of the constituents driver's license; and
- The original void receipt.

In addition, we recommend that management implement formal monitoring procedures to ensure that receipts are properly voided.

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, Arcy B. Duran, CPA, Director of Audit, at ext. 4645, or me at ext. 4604.

Respectfully,


Ray Enfracio, CPA
County Auditor

cc: Walde Guerra, County Executive Officer

HIDALGO COUNTY DISTRICT JUDGES

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

RODOLFO DELGADO
JUDGE, 93RD D.C.

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

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

JESSE CONTRERA
JUDGE, 448TH D.C.

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

May-15

PAC

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-May	242-05625	242-05689	\$ 2,100.00	\$ 375.00	\$ 1,725.00	5/1/2015	242	89	-5	\$
2	2-May	SAT						242		0	\$
3	3-May	SUN						242		0	\$
4	4-May	242-05690	242-05754	\$ 1,950.00	\$ 100.00	\$ 1,850.00	5/4/2015	242	90	-2	\$
5	5-May	242-05755	242-05813	\$ 1,875.00	\$ 375.00	\$ 1,500.00	5/5/2015	242	91	-6	\$
6	6-May	242-05814	242-05860	\$ 1,425.00	\$ 325.00	\$ 1,100.00	5/6/2015	242	92	-5	\$
7	7-May	242-05861	242-05894	\$ 950.00	\$ 200.00	\$ 750.00	5/7/2015	242	93	-5	\$
8	8-May	242-05895	242-05947	\$ 1,675.00	\$ 400.00	\$ 1,275.00	5/8/2015	242	94	-6	\$
9	9-May	SAT						242		0	\$
10	10-May	SUN						242		0	\$
11	11-May	242-05948	242-05998	\$ 1,600.00	\$ 425.00	\$ 1,175.00	5/11/2015	242	95	-3	\$
12	12-May	242-05999	242-06031	\$ 1,000.00	\$ 300.00	\$ 695.00	5/12/2015	242	96	-2	\$
13	13-May	242-06032	242-06083	\$ 1,600.00	\$ 325.00	\$ 1,280.00	5/13/2015	242	97	-1	\$
14	14-May	242-06084	242-06127	\$ 1,575.00	\$ 250.00	\$ 1,325.00	5/14/2015	242	98	-7	\$
15	15-May	242-06128	242-06187	\$ 1,950.00	\$ 375.00	\$ 1,575.00	5/15/2015	242	99	-6	\$
16	16-May	SAT						242		0	\$
17	17-May	SUN						242		0	\$
18	18-May	242-06188	242-06257	\$ 2,325.00	\$ 425.00	\$ 1,900.00	5/18/2015	242	100	-3	\$
19	19-May	242-06258	242-06308	\$ 1,500.00	\$ 250.00	\$ 1,250.00	5/19/2015	242	101	-9	\$
20	20-May	242-06309	242-06348	\$ 1,175.00	\$ 150.00	\$ 1,025.00	5/20/2015	242	102	-8	\$
21	21-May	242-06349	242-06394	\$ 1,450.00	\$ 275.00	\$ 1,175.00	5/21/2015	242	103	-7	\$
22	22-May	242-06395	242-06463	\$ 1,950.00	\$ 400.00	\$ 1,550.00	5/22/2015	242	104	-6	\$
23	23-May	SAT						242		0	\$
24	24-May	SUN						242		0	\$
25	25-May	MON	HOLIDAY					242		0	\$
26	26-May	242-06464	242-06520	\$ 1,850.00	\$ 175.00	\$ 1,675.00	5/26/2015	242	105	-2	\$
27	27-May	242-06521	242-06566	\$ 1,425.00	\$ 500.00	\$ 925.00	5/27/2015	242	106	-2	\$
28	28-May	242-06567	242-06612	\$ 1,500.00	\$ 300.00	\$ 1,200.00	5/28/2015	242	107	-4	\$
29	29-May	242-06613	242-06667	\$ 1,550.00	\$ 300.00	\$ 1,250.00	5/29/2015	242	108	-3	\$
30	30-May	SAT						242		0	\$
31	31-May	SUN						242		0	\$

TOTALS \$ 32,425.00 \$ 6,225.00 \$ 26,200.00

1231 120 1 1 1

TOTAL AMOUNT DUE TO GENERAL FUND-----1100-322-70-124-000-0-000-----	\$	32,425.00
LESS: TOTAL AMOUNT REMITTED TO GENERAL FUND (DIRECT DEPOSIT)-----	\$	6,225.00
TOTAL FUNDS DUE TO THE COUNTY TREASURER-----	\$	26,200.00

120 123

PREPARED BY: *[Signature]*

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

APPROVED BY: *[Signature]*

DATE: *6/24/15*

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

AUDITOR'S FORM RE-PCT 4-002 REVISED: 12/2014

HIDALGO COUNTY AUDITOR'S OFFICE
 APPROVED BY: *[Signature]*
 DATE: *6/24/15*

COUNTY HIDALGO

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



EDINBURG, TEXAS 78539

July 7, 2015

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

Re: Review of the Precinct 4 Sanitation Program *Monthly Fees Report* and Supporting Documentation
For the month of May 2015

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 May 2015 pursuant to Local Government Code §115.002 (a) and (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 May 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, the *Monthly Fees Report*, and fee schedules. The following procedures were performed:

- Reviewed the submittal dates of the *Monthly Fees Report* to the County Auditor's Office to determine if the reports 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 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 that receipts and permits issued followed a sequential order.

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 CONTRERA
JUDGE 449TH D C

- Verified that procedures for voided receipts and voided permits were properly followed.
- Reviewed *Cashier's Daily Close-Out Reports/Daily Remittance Forms (Close-Out Report)* 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 issued, *Cashier's Daily Close-Out Report/ Daily Remittance Forms, and Monthly Fees Report* to verify proper completion.

Conclusion:

Total collections for the month of May 2015 were \$32,425.00. Based on the results of our review, we have concluded that fees collected were not 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, Arcy B. Duran, CPA, Director of Audit, at ext. 4645, or me at ext. 4604.

Respectfully,



Ray Eufrazio, CPA
County Auditor

cc: Valde Guerra, County 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.
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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 RECIPITS AND DEPOSITS FOR THE MONTH OF:
PRECINCT 2, SANITATION PROGRAM

Mar-15

	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-Mar	CLOSED						222				0	\$	
2	2-Mar	222-00804	222-00816	\$ 575.00	\$ 225.00	\$ 350.00	03/02/2015	222	00045	3/5/2015	184303	-3	\$	
3	3-Mar	222-00817	222-00832	\$ 650.00	\$ 150.00	\$ 500.00	03/03/2015	222	00046	3/6/2015	184361	-3	\$	
4	4-Mar	222-00833	222-00844	\$ 675.00	\$ 100.00	\$ 575.00	03/04/2015	222	00047	3/9/2015	184374	-5	\$	
5	5-Mar	222-00845	222-00852	\$ 300.00	\$ -	\$ 300.00	03/05/2015	222	00048	3/9/2015	184375	-4	\$	
6	6-Mar	222-00853	222-00860	\$ 375.00	\$ 25.00	\$ 350.00	03/06/2015	222	00049	3/11/2015	184470	-5	\$	
7	7-Mar	CLOSED						222				0	\$	
8	8-Mar	CLOSED						222				0	\$	
9	9-Mar	222-00861	222-00868	\$ 400.00	\$ 225.00	\$ 175.00	03/09/2015	222	00050	3/12/2015	184519	-3	\$	
10	10-Mar	222-00869	222-00877	\$ 375.00	\$ 150.00	\$ 225.00	03/10/2015	222	00051	3/12/2015	184532	-2	\$	
11	11-Mar	222-00878	222-00887	\$ 475.00	\$ -	\$ 475.00	03/11/2015	222	00052	3/12/2015	184533	-1	\$	
12	12-Mar	222-00888	222-00891	\$ 125.00	\$ 25.00	\$ 100.00	03/12/2015	222	00053	3/16/2015	184658	-4	\$	
13	13-Mar	222-00892	222-00900	\$ 500.00	\$ 100.00	\$ 400.00	03/13/2015	222	00054	3/16/2015	184659	-3	\$	
14	14-Mar	CLOSED						222				0	\$	
15	15-Mar	CLOSED						222				0	\$	
16	16-Mar	222-00901	222-00903	\$ 125.00	\$ -	\$ 125.00	03/16/2015	222	00055	3/17/2015	184701	-1	\$	
17	17-Mar	222-00904	222-00914	\$ 475.00	\$ 125.00	\$ 350.00	03/17/2015	222	00056	3/20/2015	184820	-3	\$	
18	18-Mar	222-00915	222-00915	\$ 25.00	\$ -	\$ 25.00	03/18/2015	222	00057	3/20/2015	184821	-2	\$	
19	19-Mar	222-00916	222-00922	\$ 250.00	\$ 125.00	\$ 125.00	03/19/2015	222	00058	3/20/2015	184822	-1	\$	
20	20-Mar	222-00923	222-00929	\$ 250.00	\$ -	\$ 250.00	03/20/2015	222	00059	3/23/2015	184861	-3	\$	
21	21-Mar	CLOSED						222				0	\$	
22	22-Mar	CLOSED						222				0	\$	
23	23-Mar	222-00930	222-00937	\$ 475.00	\$ -	\$ 475.00	03/23/2015	222	00060	3/26/2015	184950	-3	\$	
24	24-Mar	222-00938	222-00947	\$ 450.00	\$ -	\$ 450.00	03/24/2015	222	00061	3/26/2015	184951	-2	\$	
25	25-Mar	222-00948	222-00955	\$ 350.00	\$ 25.00	\$ 325.00	03/25/2015	222	00062	3/26/2015	185001	-1	\$	
26	26-Mar	222-00956	222-00959	\$ 375.00	\$ 200.00	\$ 175.00	03/26/2015	222	00063	3/30/2015	185080	-4	\$	
26	27-Mar	222-00960	222-00965	\$ 375.00	\$ 25.00	\$ 350.00	03/27/2015	222	00064	3/30/2015	185106	-3	\$	
27	28-Mar	CLOSED						222				0	\$	
29	29-Mar	CLOSED						222				0	\$	
30	30-Mar	222-00966	222-00969	\$ 100.00	\$ -	\$ 100.00	03/30/2015	222	00065	3/31/2015	185147	-1	\$	
31	31-Mar	222-00970	222-00973	\$ 125.00	\$ -	\$ 125.00	03/31/2015	222	00066	4/2/2015	185226	-2	\$	
TOTALS				\$ 7,825.00	\$ 1,500.00	\$ 6,325.00								\$

TOTAL AMOUNT DUE TO GENERAL FUND-----1100-322-70-122-000-0-000-----	\$ 7,825.00
LESS: TOTAL AMOUNT REMITTED TO GENERAL FUND (DIRECT DEPOSIT)-----	\$ 1,500.00
TOTAL FUNDS DUE TO THE COUNTY TREASURER-----	\$ 6,325.00

PREPARED BY: Delinda Martinez

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

Evelyn Zamora
APPROVED BY

2015 APR 02 PM 02:58

4/20/15
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 2-005 REVISED 12/2014

HIDALGO COUNTY AUDITOR'S OFFICE
APPROVED BY: Bmo Lopez
DATE: 4/29/15

X1

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

Apr-15

Receipt #	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-Apr	222-00974	✓222-00981	\$ 275.00	\$ 100.00	\$ 175.00	04/01/2015	222 00067	4/7/2015	185307	-6	\$
2	✓2-Apr	222-00982	✓222-00987	\$ 250.00	\$ 75.00	\$ 175.00	04/02/2015	222 00068	4/7/2015	185308	-5	\$
3	✓3-Apr	HOLIDAY						222			0	\$
4	✓4-Apr	CLOSED						222			0	\$
5	✓5-Apr	CLOSED						222			0	\$
6	✓6-Apr	222-00988	✓222-01005	\$ 750.00	\$ 25.00	\$ 725.00	04/06/2015	222 00069	4/10/2015	185436	-4	\$
7	✓7-Apr	222-01006	✓222-01016	\$ 300.00	\$ 50.00	\$ 250.00	04/07/2015	222 00070	4/10/2015	185440	-3	\$
8	✓8-Apr	222-01017	✓222-01024	\$ 225.00	\$ 25.00	\$ 200.00	04/08/2015	222 00071	4/10/2015	185441	-2	\$
9	✓9-Apr	222-01025	✓222-01035	\$ 350.00	\$ -	\$ 350.00	04/09/2015	222 00072	4/15/2015	185557	-6	\$
10	✓10-Apr	222-01036	✓222-01044	\$ 375.00	\$ -	\$ 375.00	04/10/2015	222 00073	4/16/2015	185621	-6	\$
11	11-Apr	CLOSED						222			0	\$
12	12-Apr	CLOSED						222			0	\$
13	✓13-Apr	222-01045	✓222-01058	\$ 350.00	\$ -	\$ 350.00	04/13/2015	222 00074	4/16/2015	185624	-3	\$
14	✓14-Apr	222-01059	✓222-01066	\$ 225.00	\$ 25.00	\$ 200.00	04/14/2015	222 00075	4/16/2015	185625	-2	\$
15	✓15-Apr	222-01067	✓222-01073	\$ 200.00	\$ 25.00	\$ 175.00	04/15/2015	222 00076	4/16/2015	185626	-1	\$
16	✓16-Apr	222-01074	✓222-01078	\$ 125.00	\$ -	\$ 125.00	04/16/2015	222 00077	4/20/2015	185719	-4	\$
17	✓17-Apr	222-01079	✓222-01084	\$ 225.00	\$ 100.00	\$ 125.00	04/17/2015	222 00078	4/20/2015	185720	-3	\$
18	✓18-Apr	CLOSED						222			0	\$
19	✓19-Apr	CLOSED						222			0	\$
20	✓20-Apr	222-01085	✓222-01098	\$ 525.00	\$ 225.00	\$ 300.00	04/20/2015	222 00079	4/23/2015	185846	-3	\$
21	✓21-Apr	222-01099	✓222-01110	\$ 600.00	\$ -	\$ 600.00	04/21/2015	222 00080	4/23/2015	185848	-2	\$
22	✓22-Apr	222-01111	✓222-01117	\$ 200.00	\$ 25.00	\$ 175.00	04/22/2015	222 00081	4/24/2015	185885	-2	\$
23	✓23-Apr	222-01118	✓222-01123	\$ 150.00	\$ -	\$ 150.00	04/23/2015	222 00082	4/24/2015	185886	-1	\$
24	✓24-Apr	222-01124	✓222-01138	\$ 400.00	\$ 25.00	\$ 375.00	04/24/2015	222 00083	4/30/2015	186059	-6	\$
25	✓25-Apr	CLOSED						222			0	\$
26	✓26-Apr	CLOSED						222			0	\$
27	✓27-Apr	222-01139	✓222-01148	\$ 325.00	\$ 25.00	\$ 300.00	04/27/2015	222 00084	4/30/2015	186095	-3	\$
28	✓28-Apr	222-01149	✓222-01159	\$ 375.00	\$ 75.00	\$ 300.00	04/28/2015	222 00085	4/30/2015	186097	-2	\$
29	✓29-Apr	222-01160	✓222-01164	\$ 150.00	\$ -	\$ 150.00	04/29/2015	222 00086	4/30/2015	186098	-1	\$
30	✓30-Apr	222-01165	✓222-01173	\$ 325.00	\$ -	\$ 325.00	04/30/2015	222 00087	5/1/2015	186134	-1	\$
31	1-May							222			0	\$
TOTALS				\$ 6,700.00	\$ 800.00	\$ 5,900.00						

TOTAL AMOUNT DUE TO GENERAL FUND-----1100-322-70-122-000-0-000-----	\$ 6,700.00
LESS: TOTAL AMOUNT REMITTED TO GENERAL FUND (DIRECT DEPOSIT)-----	\$ 800.00
TOTAL FUNDS DUE TO THE COUNTY TREASURER-----	\$ 5,900.00

PREPARED BY:

Belinda Mtz

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

Eite Zamora
 APPROVED BY

5-18-15
 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 2-005 REVISED 12/2014

HIDALGO COUNTY AUDITOR'S OFFICE
 APPROVED BY: *[Signature]*
 DATE: 6/10/15

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

May-15

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-May	222-01174	222-01185	\$ 500.00	\$ 50.00	\$ 450.00	5/01/2015	222 00088	5/6/2015	186286	-5	\$
2-May	CLOSED						222			0	\$
3-May	CLOSED						222			0	\$
4-May	222-01186	222-01200	\$ 525.00	\$ -	\$ 525.00	5/04/2015	222 00089	5/6/2015	186287	-2	\$
5-May	222-01201	222-01207	\$ 175.00	\$ -	\$ 175.00	5/05/2015	222 00090	5/11/2015	186460	-6	\$
6-May	222-01208	222-01215	\$ 200.00	\$ -	\$ 200.00	5/06/2015	222 00091	5/11/2015	186461	-5	\$
7-May	222-01216	222-01220	\$ 200.00	\$ 50.00	\$ 150.00	5/07/2015	222 00092	5/11/2015	186462	-4	\$
8-May	222-01221	222-01232	\$ 300.00	\$ 25.00	\$ 275.00	5/08/2015	222 00093	5/12/2015	186476	-4	\$
9-May	CLOSED						222			0	\$
10-May	CLOSED						222			0	\$
11-May	222-01233	222-01240	\$ 300.00	\$ 25.00	\$ 275.00	5/11/2015	222 00094	5/15/2015	186618	-4	\$
12-May	222-01241	222-01247	\$ 175.00	\$ 50.00	\$ 125.00	5/12/2015	222 00095	5/15/2015	186619	-3	\$
13-May	222-01248	222-01257	\$ 325.00	\$ 50.00	\$ 275.00	5/13/2015	222 00096	5/15/2015	186623	-2	\$
14-May	222-01258	222-01264	\$ 250.00	\$ -	\$ 250.00	5/14/2015	222 00097	5/21/2015	186782	-7	\$
15-May	222-01265	222-01269	\$ 200.00	\$ 100.00	\$ 100.00	5/15/2015	222 00098	5/21/2015	186783	-6	\$
16-May	CLOSED						222			0	\$
17-May	CLOSED						222			0	\$
18-May	222-01270	222-01276	\$ 175.00	\$ -	\$ 175.00	5/18/2015	222 00099	5/21/2015	186785	3	\$
19-May	222-01277	222-01282	\$ 250.00	\$ 25.00	\$ 225.00	5/19/2015	222 00100	5/28/2015	186954	-9	\$
20-May	222-01283	222-01294	\$ 450.00	\$ 75.00	\$ 375.00	5/20/2015	222 00101	5/28/2015	186957	-8	\$
21-May	222-01295	222-01301	\$ 175.00	\$ 25.00	\$ 150.00	5/21/2015	222 00102	5/28/2015	186958	-7	\$
22-May	222-01302	222-01308	\$ 250.00	\$ 50.00	\$ 200.00	5/22/2015	222 00103	5/28/2015	186959	-6	\$
23-May	CLOSED						222			0	\$
24-May	CLOSED						222			0	\$
5-May	HOLIDAY						222			0	\$
26-May	222-01309	222-01313	\$ 125.00	\$ -	\$ 125.00	5/26/2015	222 00104	5/28/2015	187039	-2	\$
27-May	222-01314	222-01321	\$ 275.00	\$ -	\$ 275.00	5/27/2015	222 00105	5/28/2015	187040	-1	\$
28-May	222-01322	222-01326	\$ 350.00	\$ 125.00	\$ 225.00	5/28/2015	222 00106	6/1/2015	187094	-4	\$
29-May	222-01327	222-01331	\$ 175.00	\$ 50.00	\$ 125.00	5/29/2015	222 00107	6/1/2015	187096	-3	\$
30-May							222			0	\$
31-May							222			0	\$

TOTALS \$ 5,375.00 \$ 700.00 \$ 4,675.00

TOTAL AMOUNT DUE TO GENERAL FUND-----1100-322-70-122-000-0-000-----	\$	5,375.00
LESS: TOTAL AMOUNT REMITTED TO GENERAL FUND (DIRECT DEPOSIT)-----	\$	700.00
TOTAL FUNDS DUE TO THE COUNTY TREASURER-----	\$	4,675.00

PREPARED BY: Belinda M. [Signature]

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

[Signature]
 APPROVED BY

6/18/15
 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 2-005 REVISED 12/2014

HIDALGO COUNTY AUDITOR'S OFFICE
 APPROVED BY: Bmo
 DATE: 6/24/15

X1

COUNTY HIDALGO

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



EDINBURG, TEXAS 78539

July 2, 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 Reports* and Supporting Documentation
For the months of March 2015 through May 2015

Dear Commissioner Cantu:

We conducted a limited scope review of the Precinct 2 Sanitation Program *Monthly Fees Reports* and all supporting documentation for the months of March 2015 through May 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 Reports* for the months of March 2015 through May 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 Reports* and applicable supporting documentation to the County Auditor's Office to determine if the reports and applicable supporting documentation were received within five days after the last day of the month pursuant to Local Government Code §114.001 (b).
- Verified the signature on the *Monthly Fees Reports* to ensure that the reports were signed by an authorized signatory as documented on the "Authorized Signatories Form."
- Verified the mathematical accuracy of the *Monthly Fees Reports* by footing and cross-footing the 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 voided 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 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 378TH D.C.
OVERSEER

LETICIA LOPEZ
JUDGE 389TH D.C.

AIDA SALINAS FLORES
JUDGE 398TH D.C.

ISRAEL RAMON, JR.
JUDGE 436TH 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 financial institution on a daily basis.
- Verified that the collections per the *Monthly Fees Reports* agreed to total receipts issued and the deposits made with the County Treasurer and the financial institution.
- Verified the *Close-Out Report Forms* and *Monthly Fees Reports* were properly completed.

Conclusion:

Total collections for the month of March 2015, April 2015, and May 2015 were \$7,825.00, \$6,700, and \$5,375.00, respectively. Based on the results of our review, we have concluded that fees collected were generally properly accounted and reported.

If you should have any questions 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, County 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
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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, TEXAS
DELTA LAKE PARK, PRECINCT 1
MONTHLY REPORT FOR THE MONTH ENDING
April 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 4/1/2015				\$ -	\$ -			211 0
2 4/2/2015				\$ -	\$ -			211 0
3 4/3/2015				\$ -	\$ -			211 0
4 4/4/2015				\$ -	\$ -			211 0
5 4/5/2015 ✓	311116	312000	895 *	\$ 1,790.00	\$ 1,795.00	4/7/2015	185946	211 02437
6 4/6/2015				\$ -	\$ -			211 0
7 4/7/2015				\$ -	\$ -			211 0
8 4/8/2015				\$ -	\$ -			211 0
9 4/9/2015				\$ -	\$ -			211 0
10 4/10/2015				\$ -	\$ -			211 0
11 4/11/2015				\$ -	\$ -			211 0
12 4/12/2015 ✓	312001	312071	71	\$ 142.00	\$ 142.00	4/15/2015	185947	211 02438
13 4/13/2015				\$ -	\$ -			211 0
14 4/14/2015				\$ -	\$ -			211 0
15 4/15/2015				\$ -	\$ -			211 0
16 4/16/2015				\$ -	\$ -			211 0
17 4/17/2015				\$ -	\$ -			211 0
18 4/18/2015				\$ -	\$ -			211 0
19 4/19/2015 ✓	312072	312171	100	\$ 200.00	\$ 200.00	4/21/2015	185948	211 02439
20 4/20/2015				\$ -	\$ -			211 0
21 4/21/2015				\$ -	\$ -			211 0
22 4/22/2015				\$ -	\$ -			211 0
23 4/23/2015				\$ -	\$ -			211 0
24 4/24/2015				\$ -	\$ -			211 0
25 4/25/2015				\$ -	\$ -			211 0
26 4/26/2015 ✓	312172	312220	49	\$ 98.00	\$ 98.00	4/28/2015	186034	211 02440
27 4/27/2015				\$ -	\$ -			211 0
28 4/28/2015				\$ -	\$ -			211 0
29 4/29/2015				\$ -	\$ -			211 0
30 4/30/2015				\$ -	\$ -			211 0
31 5/1/2015				\$ -	\$ -			211 0
1115				\$ 2,230.00	\$ 2,235.00			

TOTAL RECEIPTS AND FUNDS COLLECTED:

1

1115 x \$2.00

\$ 2,230.00

* 10 Tickets were sold on April 5, 2015 that did not contain a Ticket number.

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-----

\$ 2,230.00
\$ 2,235.00
\$ 5.00

PREPARED BY: Thelma L. Cantor

DATE: 5/27/15

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: 6/1/15

A.C. Cuellar, Jr.

COMMISSIONER PRCT NO. 1

5-27-15
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.#1-002 REVISED:7/08

Revised

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

May 20, 2015

The Honorable A.C. Cuellar, Jr., Commissioner
Hidalgo County Precinct 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 April 2015

Dear Commissioner Cuellar:

We conducted a limited scope review of the Delta Lake *Monthly Fees Report* and supporting documentation for the month of April 2015 pursuant to Local Government Code §115.002 (a) and (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 April 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, the *Monthly Fees Report*, and fee schedules. The following procedures were performed:

- Reviewed the submittal date of the *Monthly Fees Report* to the County Auditor's Office to determine if the report and applicable supporting documentation was 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."

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 the mathematical accuracy of the *Monthly Fees 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 and deposited with the County Treasurer on a daily basis.
- Verified that the collections per the *Monthly Fees 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 April 2015 were \$2,230.00. 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 May 29, 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 Eufracio, CPA
County Auditor

cc: Valde Guerra, County Executive Officer

HIDALGO COUNTY DISTRICT JUDGES

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

RODOLFO DELGADO
JUDGE, 93RD D.C.

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JUDGE, 139TH D.C.

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JUDGE, 275TH D.C.

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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.

HIDALGO COUNTY, TEXAS
DELTA LAKE PARK, PRECINCT 1
MONTHLY REPORT FOR THE MONTH ENDING
May 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 5/1/2015				\$ -	\$ -			211 0
2 5/2/2015				\$ -	\$ -			211 0
3 5/3/2015 ✓	312221	312400	180	\$ 360.00	\$ 360.00	5/5/2015	186749	211 02441
4 5/4/2015				\$ -	\$ -			211 0
5 5/5/2015				\$ -	\$ -			211 0
6 5/6/2015				\$ -	\$ -			211 0
7 5/7/2015				\$ -	\$ -			211 0
8 5/8/2015				\$ -	\$ -			211 0
9 5/9/2015				\$ -	\$ -			211 0
10 5/10/2015 ✕	312501 (19)	312580	80	\$ 160.00	\$ 160.00	5/12/2015	186757	211 02442
11 5/11/2015				\$ -	\$ -			211 0
12 5/12/2015				\$ -	\$ -			211 0
13 5/13/2015				\$ -	\$ -			211 0
14 5/14/2015				\$ -	\$ -			211 0
15 5/15/2015				\$ -	\$ -			211 0
16 5/17/2015	*312581 (19)	312600	20	\$ 40.00	\$ -			211 0
17 5/17/2015 ✕	*312401 (18)	312458	58	\$ 116.00	\$ 156.00	5/19/2015	186989	211 02443
18 5/18/2015				\$ -	\$ -			211 0
19 5/19/2015				\$ -	\$ -			211 0
20 5/20/2015				\$ -	\$ -			211 0
21 5/21/2015				\$ -	\$ -			211 0
22 5/22/2015				\$ -	\$ -			211 0
23 5/23/2015				\$ -	\$ -			211 0
24 5/24/2015	*312459 (18)	312499	41	\$ 82.00	\$ 82.00	5/27/2015	186990	211 02444
25 5/25/2015				\$ -	\$ -			211 0
26 5/26/2015				\$ -	\$ -			211 0
27 5/27/2015				\$ -	\$ -			211 0
28 5/28/2015				\$ -	\$ -			211 0
29 5/29/2015				\$ -	\$ -			211 0
30 5/31/2015	*312500 (18)	312500	1	\$ 2.00	\$ -			211 0
31 5/31/2015	*312601 (20)	312612	12	\$ 24.00	\$ 26.00	6/3/2015	187256	211 02445
392				\$ 784.00	\$ 784.00			

TOTAL RECEIPTS AND FUNDS COLLECTED:

392 x \$2.00

\$ 784.00

* Sequence's will be off from starting Sunday of May 10

TOTAL AMOUNT DUE TO GENERAL FUND-----1100-347-40-121-000-0-000-----

\$ 784.00

LESS: TOTAL AMOUNTS REMITTED TO GENERAL FUND-----

\$ 784.00

TOTAL FUNDS DUE TO THE COUNTY TREASURER-----

\$ -

* Booket # 19 was started due to Booket # 18 was left behind @ the Sanitation Dept.

PREPARED BY: Thelma L. Conde

DATE: 6/5/15

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

HIDALGO COUNTY AUDITOR'S OFFICE

APPROVED BY: BMD

DATE: 6/11/15

DATE: 6/5/15

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

July 6, 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 May 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 May 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 May 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 date of the *Monthly Report* and applicable supporting documentation to the County Auditor's Office to determine if the report and applicable supporting documentation were received within five days after the last day of the month pursuant to Local Government Code §114.001 (b).
- Verified the signature on the *Monthly Report* to ensure that the report was signed by an authorized signatory as documented on the "Authorized Signatories Form."
- Verified the mathematical accuracy of the *Monthly Report* by footing and cross-footing the report.
- Reviewed tickets issued to determine if proper fee amounts were collected and reported.
- Verified tickets issued followed a sequential order.
- Verified that procedures for voided tickets were properly followed.

HIDALGO COUNTY DISTRICT JUDGES

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 378TH 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 May 2015 were \$784.00. 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 July 24, 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, County 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, 332ND D C

NOE GONZALEZ
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OVERSEER

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JUDGE, 389TH D C

AIDA SALINAS FLORES
JUDGE, 398TH D C

ISRAEL RAMON, JR.
JUDGE, 430TH D C

JESSE CONTRERA
JUDGE, 449TH D C

HIDALGO COUNTY, TEXAS
ANZALDUAS PARK, PRECINCT 3
MONTHLY REPORT FOR THE MONTH ENDING
April 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 4/1/2015								231
2 4/2/2015								231
3 4/3/2015								231
4 4/4/2015	372701	372731	31	\$ 124.00	\$ 124.00	4/4/2015	185359	231 00883
5 4/5/2015	372732	373899	1168	\$ 4,672.00	\$ 4,672.00	4/5/2015	185381	231 00884
6 4/6/2015					4,676.00			231
7 4/7/2015								231
7 4/8/2015								231
9 4/9/2015								231
10 4/10/2015								231
11 4/11/2015	373900	373935	36	\$ 144.00	\$ 144.00	4/11/2015	185543	231 00885
12 4/12/2015	373936	374013	78	\$ 312.00	\$ 312.00	4/12/2015	185544	231 00886
13 4/13/2015								231
14 4/14/2015								231
15 4/15/2015								231
16 4/16/2015								231
17 4/17/2015								231
18 4/18/2015	374014	374067	54	\$ 216.00	\$ 216.00	4/18/2015	185724	231 00887
19 4/19/2015	374068	374207	140	\$ 560.00	\$ 560.00	4/19/2015	185725	231 00888
20 4/20/2015								231
21 4/21/2015								231
22 4/22/2015								231
23 4/23/2015								231
24 4/24/2015								231
25 4/25/2015	374208	374242	35	\$ 140.00	\$ 140.00	4/25/2015	185949	231 00889
26 4/26/2015	374243	374319	77	\$ 308.00	\$ 308.00	4/26/2015	185950	231 00890
27 4/27/2015								231
28 4/28/2015								231
29 4/29/2015								231
30 4/30/2015								231
31 4/31/2015								231

6,476.00
\$6,476.00
1,619.81 x \$4.00 = \$6,476.00

TOTAL AMOUNT DUE TO GENERAL FUND-----1100-347-40-123-000-0-000-----	\$ 6,476.00
LESS: TOTAL AMOUNTS REMITTED TO GENERAL FUND-----	\$ 6,476.00
TOTAL FUNDS DUE TO THE COUNTY TREASURER-----	

PREPARED BY: Gerardo Flores

DATE: 4/29/2015

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

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

4/29/2015
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.#3-001 REVISED:9/5/05

HIDALGO COUNTY AUDITOR'S OFFICE
APPROVED BY: [Signature]
DATE: 5/7/15

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

May 21, 2015

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

Re: Review of *Monthly Fees Report* and Supporting Documentation
For the month of April 2015

Dear Commissioner Flores:

We conducted a review of the Anzalduas Park *Monthly Fees Report* and supporting documentation for the month of April 2015 in accordance with Local Government Code §115.002(a) and (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 April 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 improvements could be made.

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

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

Methodology:

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

- Reviewed the submittal dates of the *Monthly Fees Report* 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 tickets issued to determine if proper fee amounts were collected and reported.

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 CONTRERA
JUDGE, 448TH D.C.

- 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 pursuant to Local Government Code §113.022.
- Verified that the collections per the *Monthly Fees Report* agreed to total tickets issued and the deposits made with the County Treasurer.
- Reviewed receipts issued, *Cashier's Daily Close-Out Reports/Daily Remittance Forms*, and *Monthly Fees Report* to verify proper completion.

Conclusion:

Total collections for the month of April 2015 were \$6,476.00. 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. Commissioners Court approved to increase the park entrance fee from \$2.00 to \$4.00 on March 23, 1993. A review of the County's financial records indicated that a park entrance fee has been collected since at least 1992. 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 was not 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 weekends and waived on weekdays. 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 §316.001(4) states that "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 §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 fees may result in the loss of County funds.

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JUDGE, 430TH D.C.

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JUDGE, 449TH D.C.

Recommendation:

Management should develop and implement formal procedures to ensure that that park entrance fees are properly collected. Evidence that a referendum election was conducted and evidence authorizing the collection and waiver of the fee should be obtained. In addition, the park entrance fee should continue to be collected after the cut-off time as required by the *Cash Handling Guidelines and Procedures*.

Please provide a written management response to the observation noted above by June 8, 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, County Executive Officer

HIDALGO COUNTY DISTRICT JUDGES

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

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JUDGE, 449TH D.C.

HIDALGO COUNTY, TEXAS
ANZALDUAS PARK, PRECINCT 3
MONTHLY REPORT FOR THE MONTH ENDING
May 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	5/1/2015							231
2	5/2/2015 ✓	374320	374400	81	\$ 324.00	5/2/2015	186299	231 00891
3	5/3/2015 ✓	374401	374487	87	\$ 348.00	5/3/2015	186299	231 00892
4	5/4/2015							231
5	5/5/2015							231
6	5/6/2015							231
7	5/7/2015							231
7	5/8/2015							231
9	5/9/2015 ✓	374488	374580	93	\$ 372.00	5/9/2015	186478	231 00893
10	5/10/2015 ✓	374581	374650	70	\$ 280.00	5/10/2015	186479	231 00894
11	5/11/2015							231
12	5/12/2015							231
13	5/13/2015							231
14	5/14/2015							231
15	5/15/2015							231
16	5/16/2015 ✓	374651	374720	70	\$ 280.00	5/16/2015	186730	231 00895
17	5/17/2015 ✓	374721	374811	91	\$ 364.00	5/17/2015	186731	231 00896
18	5/18/2015							231
19	5/19/2015							231
20	5/20/2015							231
21	5/21/2015							231
22	5/22/2015							231
23	5/23/2015 ✓	374812	374925	114	\$ 456.00	5/23/2015	186933	231 00897
24	5/24/2015 ✓	374926	374997	72	\$ 288.00	5/24/2015	186934	231 00898
25	5/25/2015							231
26	5/26/2015							231
27	5/27/2015							231
28	5/28/2015							231
29	5/29/2015							231
30	5/30/2015 ✓	374998	375039	42	\$ 168.00	5/30/2015	187139	231 00899
31	5/31/2015 ✓	375040	375104	65	\$ 260.00	5/31/2015	187140	231 00900
					\$ 3,140.00			
					\$ 785.00	x	\$ 4.00	\$ 3,140.00

TOTAL AMOUNT DUE TO GENERAL FUND—1100-347-40-123-000-0-000—			\$ 3,140.00
LESS:	TOTAL AMOUNTS REMITTED TO GENERAL FUND—		\$ 3,140.00
	TOTAL FUNDS DUE TO THE COUNTY TREASURER—		

PREPARED BY: Gerardo Flores

DATE: _____

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

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

6-4-15
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 #3-001 REVISED: 9/5/05

HIDALGO COUNTY AUDITOR'S OFFICE
APPROVED BY: Bme
DATE: 6/11/15

11

HIDALGO COUNTY, TEXAS
ANZALDUAS PARK, PRECINCT 3
MONTHLY REPORT FOR THE MONTH ENDING
June 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 6/1/2015								231
2 6/2/2015								231
3 6/3/2015								231
4 6/4/2015								231
5 6/5/2015								231
6 6/6/2015 ✓	375105	375135	31	\$ 124.00	\$ 124.00	6/6/2015	187428	231 00901
7 6/7/2015 ✓	375136	375194	59	\$ 236.00	\$ 236.00	6/7/2015	187429	231 00902
7 6/8/2015								231
9 6/9/2015								231
10 6/10/2015								231
11 6/11/2015								231
12 6/12/2015								231
13 6/13/2015 ✓	375195	375246	52	\$ 208.00	\$ 208.00	6/13/2015	187688	231 00903
14 6/14/2015 ✓	375247	375291	45	\$ 180.00	\$ 180.00	6/14/2015	187689	231 00904
15 6/15/2015								231
16 6/16/2015								231
17 6/17/2015								231
18 6/18/2015								231
19 6/19/2015								231
20 6/20/2015 ✓	375292	375320	29	\$ 116.00	\$ 116.00	6/20/2015	187878	231 00905
21 6/21/2015 ✓	375321	375343	23	\$ 92.00	\$ 92.00	6/21/2015	187879	231 00906
22 6/22/2015								231
23 6/23/2015								231
24 6/24/2015								231
25 6/25/2015								231
26 6/26/2015								231
27 6/27/2015 ✓	375344	375430	87	\$ 348.00	\$ 348.00	6/27/2015	188151	231 00907
28 6/28/2015 ✓	375431	375564	134	\$ 536.00	\$ 536.00	6/28/2015	188152	231 00908
29 6/29/2015								231
30 6/30/2015								231
31 6/31/2015								231

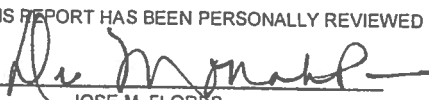
1,840.00 x \$4.00 = \$1,840.00

TOTAL AMOUNT DUE TO GENERAL FUND—1100-347-40-123-000-0-000	\$ 1,840.00
LESS: TOTAL AMOUNTS REMITTED TO GENERAL FUND	\$1,840.00
TOTAL FUNDS DUE TO THE COUNTY TREASURER	

PREPARED BY: Gerardo Flores

Date: 7/1/2015

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


JOSE M. FLORES
COMMISSIONER PRCT NO. 3

7-1-15
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.#3-001 REVISED:9/5/05

HIDALGO COUNTY AUDITOR'S OFFICE
APPROVED BY: 
DATE: 7/6/15

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

July 7, 2015

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

Re: Review of *Monthly Fees Report* and Supporting Documentation
For the months of May 2015 and June 2015

Dear Commissioner Flores:

We conducted a review of the Anzalduas Park *Monthly Fees Reports* and supporting documentation for the months of May 2015 and June 2015 in accordance with Local Government Code §115.002(a) and (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 Reports* for the months of May 2015 and June 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 improvements could be made.

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

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

Methodology:

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

- Reviewed the submittal dates of the *Monthly Fees Reports* 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 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 Fees Reports* 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.

HIDALGO COUNTY DISTRICT JUDGES

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JUDGE 92ND D C

RODOLFO DELGADO
JUDGE 93RD D C

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JUDGE 430TH D C

JESSE CONTRER
JUDGE 449TH D C

- 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 pursuant to Local Government Code §113.022.
- Verified that the collections per the *Monthly Fees Reports* agreed to total tickets issued and the deposits made with the County Treasurer.
- Reviewed receipts issued, *Cashier's Daily Close-Out Reports/Daily Remittance Forms*, and *Monthly Fees Reports* to verify proper completion.

Conclusion:

Total collections for the months of May 2015 and June 2015 were \$3,140.00 and \$1,840.00, respectively. 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. Commissioners Court approved to increase the park entrance fee from \$2.00 to \$4.00 on March 23, 1993. A review of the County's financial records indicated that a park entrance fee has been collected since at least 1992. 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 was not 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 weekends and waived on weekdays. 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 §316.001(4) states that "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 §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 fees 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. Evidence that a referendum election was conducted and evidence authorizing the collection

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JUDGE 449TH D C

The Honorable Jose M. Flores
July 6, 2015
Page 3 of 3

and waiver of the fee should be obtained. In addition, the park entrance fee should continue to be collected after the cut-off time as required by the *Cash Handling Guidelines and Procedures*.

Please provide a written management response to the observation noted above by July 30 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 Eufracio, CPA
County Auditor

cc: Valde Guerra, County Executive Officer

HIDALGO COUNTY DISTRICT JUDGES

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JUDGE, 449TH D.C.

HIDALGO COUNTY FIRE MARSHAL MONTHLY REPORT FOR THE MONTH OF MARCH

PBC

	APPLICANT	RECEIPT	Cash	Check	MO	TYPE OF	TREASURER	AMOUNTS DUE TO
DATE	NAME	NUMBER				SERVICE	RECEIPT	COUNTY
03/02/15	GARCIA'S TIRE SHOP /	10080 ✓		X ✓		BUSINESS OCCUPANCY ✓	184214 ✓	\$75.00 ✓
03/02/15	GARCIA'S CONVENIENCE STORE /	10081 ✓		X ✓		BUSINESS OCCUPANCY ✓	184214 ✓	\$75.00 ✓
03/02/15	DIVA'S CANDLE SHOP	10082 ✓		X ✓		BUSINESS OCCUPANCY ✓	184214 ✓	\$75.00 ✓
03/02/15	SANTIAGO ESPINOZA /	10083 ✓		X ✓		BURN PERMIT ✓	184214 ✓	\$25.00 ✓
03/02/15	SERGIO HERNANDEZ /	10084 ✓	X ✓			BURN PERMIT ✓	184214 ✓	\$25.00 ✓
03/02/15	DAVID SLACK /	10085 ✓	X ✓			BURN PERMIT ✓	184214 ✓	\$25.00 ✓
03/03/15	MARTIN VALLEY RANCH	10086 ✓		X ✓		BUSINESS OCCUPANCY ✓	184306 ✓	\$75.00 ✓
03/03/15	ROBERTO GARCIA /	10087 ✓	X ✓			BURN PERMIT ✓	184306 ✓	\$25.00 ✓
03/03/15	VICTOR H ZAMARRON	10088 ✓	X ✓			BURN PERMIT ✓	184306 ✓	\$25.00 ✓
03/03/15	ANTONIO NOLASCO /	10089 ✓	X ✓			BURN PERMIT ✓	184306 ✓	\$25.00 ✓
03/04/15	IGNACIA CANTU LOPEZ	10090 ✓	X ✓			BURN PERMIT ✓	184308 ✓	\$25.00 ✓
03/04/15	JOSE RAMOS / SUPERSTAR BEAUTY SALON	10091 ✓	X ✓			BUSINESS OCCUPANCY ✓	184308 ✓	\$75.00 ✓
03/04/15	RODOLFO LOPEZ JR /	10092 ✓		X ✓		BUILDING PERMIT ✓	184308 ✓	\$200.00 ✓
03/04/15	JULIA RAMIREZ / HERBALIFE	10093 ✓	X ✓			BUSINESS OCCUPANCY ✓	184308 ✓	\$75.00 ✓
03/04/15	RENE GUERRA / GUERRA APTS	10094 ✓		X ✓		BUILDING PERMIT / BURN PERMIT ✓	184308 ✓	\$225.00 ✓
03/04/15	MARIA RIVERA /	10095 ✓	X ✓			BURN PERMIT ✓	184308 ✓	\$25.00 ✓
03/04/15	JAVIER LEDESMA /	10096 ✓	X ✓			BURN PERMIT (3) ✓	184308 ✓	\$75.00 ✓
03/04/15	ARASELIA CARDENAS FOSTER HOME	10097 ✓	X ✓			BUSINESS OCCUPANCY ✓	184308 ✓	\$75.00 ✓
03/04/15	NATHAN FUNK /	10098 ✓	X ✓			BURN PERMIT ✓	184308 ✓	\$25.00 ✓
03/04/15	MARCOS SALDIVAR / 3M MEAT MARKET	10099 ✓	X ✓			BUSINESS OCCUPANCY ✓	184308 ✓	\$75.00 ✓
03/04/15	RAQUEL G GARCIA /	10100 ✓	X ✓			BURN PERMIT ✓	184308 ✓	\$25.00 ✓
03/04/15	BEATRICE RODRIGUEZ	10101 ✓	X ✓			BURN PERMIT ✓	184308 ✓	\$25.00 ✓
03/04/15	VOID ✓	10102 ✓				VOID ✓	184308 ✓	\$0.00 ✓

X1

03/04/15	WILLIE QUINTANILLA ✓	10103 ✓	X ✓			BURN PERMIT ✓	184308 ✓	\$25.00 ✓
03/04/15	ROSA ALONZO ✓ ROSIES TAMALES	10104 ✓	X ✓			BUSINESS OCCUPANCY ✓ BURN PERMIT ✓	184308 ✓	\$100.00 ✓
03/04/15	SANTIAGA BUSTOS ✓	10105 ✓	X ✓			BURN PERMIT ✓	184308 ✓	\$25.00 ✓
03/04/15	OLGUIN HERNANDEZ ✓	10106 ✓	X ✓			BURN PERMIT ✓	184308 ✓	\$25.00 ✓
03/04/15	JIM DREW ✓	10107 ✓	X ✓			BURN PERMIT ✓	184308 ✓	\$25.00 ✓
03/04/15	CLAUDIA GONZALEZ ✓ DISERTUTANDO LA VIDA	10108 ✓	X ✓			BUSINESS OCCUPANCY ✓	184308 ✓	\$75.00 ✓
03/04/15	JORGE MENDOZA ✓ ROPA USADA	10109 ✓	X ✓			BUSINESS OCCUPANCY ✓	184308 ✓	\$75.00 ✓
03/04/15	JUAN F GONZALEZ JR ✓	10110 ✓	X ✓			BURN PERMIT ✓	184308 ✓	\$25.00 ✓
03/04/15	ISMAEL GONZALEZ ✓ GONZALEZ FRUTERIA	10111 ✓	X ✓			BUILDING PERMIT ✓	184308 ✓	\$200.00 ✓
03/04/15	JOSE S QUIROZ ✓ JENNY'S TACOS	10112 ✓	X ✓			BUSINESS OCCUPANCY ✓	184308 ✓	\$75.00 ✓
03/04/15	PEDRO CONCHAS ✓ P&A AUTO SALES	10113 ✓	X ✓			BUSINESS OCCUPANCY ✓	184308 ✓	\$75.00 ✓
03/04/15	THERA-CARE REHAB ✓ SERVICE	10114 ✓		X ✓		HEALTH CARE ✓ OCCUPANCY	184308 ✓	\$125.00 ✓
03/04/15	VALERIE CASTILLO ✓ GET FIT STUDIO	10115 ✓	X ✓			BUSINESS OCCUPANCY ✓	184308 ✓	\$75.00 ✓
03/04/15	LEONARDO D QUINTERO ✓	10116 ✓	X ✓			BURN PERMIT ✓	184308 ✓	\$25.00 ✓
03/04/15	JESUS ARIEL GUAJARDO ✓	10117 ✓	X ✓			BURN PERMIT ✓	184308 ✓	\$25.00 ✓
03/04/15	ESPERANZA P GARZA ✓	10118 ✓		X ✓		BURN PERMIT ✓	184308 ✓	\$25.00 ✓
03/04/15	DANIEL CASTILLO ✓ JD'S AUTO REPAIR	10119 ✓	X ✓			BUSINESS OCCUPANCY ✓	184308 ✓	\$75.00 ✓
03/04/15	MARIA ISABEL RAMOS ✓ LA REGIA PANADERIA Y MAS	10120 ✓			X ✓	BUSINESS OCCUPANCY ✓	184308 ✓	\$75.00 ✓
03/04/15	JOEL GONZALEZ ✓ BEAUTY SALON	10121 ✓	X ✓			BUSINESS OCCUPANCY ✓	184308 ✓	\$75.00 ✓
03/04/15	MARTHA ORTON ✓	10122 ✓	X ✓			BURN PERMIT ✓	184308 ✓	\$25.00 ✓
03/04/15	EUDOLIO RODRIGUEZ ✓	10123 ✓	X ✓			BURN PERMIT ✓	184308 ✓	\$25.00 ✓
03/04/15	ANAI RI SALINAS ✓ KIDS CITY ACADEMY LEARNING CENTER	10124 ✓			X ✓	BUSINESS OCCUPANCY ✓	184308 ✓	\$75.00 ✓
03/04/15	MELISSA CANALES ✓	10125 ✓	X ✓			BURN PERMIT ✓	184308 ✓	\$25.00 ✓
03/04/15	AGUSTIN ECHAVARRIA ✓	10126 ✓	X ✓			BURN PERMIT ✓	184308 ✓	\$25.00 ✓
03/04/15	VICTOR RIOS III ✓	10127 ✓		X ✓		BURN PERMIT ✓	184308 ✓	\$25.00 ✓
03/04/15	RWWR PARTNERS LIMITED ✓ VERIZON WIRELESS TOWER	10128 ✓		X ✓		BUILDING PERMIT ✓	184308 ✓	\$200.00 ✓

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03/04/15	SOUTH TEXAS CARPORTS INC ✓	10129 ~~4~~		X ✓		BUSINESS OCCUPANCY ~~4~~	184308 ~~4~~	\$75.00 ~~4~~
03/04/15	ROLANDO RODRIGUEZ RENT A CENTER ✓	10130 ~~4~~			X ✓	BUSINESS OCCUPANCY ~~4~~	184308 ~~4~~	\$75.00 ~~4~~
03/04/15	ISMAEL MORIN MICHE-LADY'S ✓	10131 ~~4~~	X ✓			BUSINESS OCCUPANCY ~~4~~	184308 ~~4~~	\$75.00 ~~4~~
03/04/15	FERNANDO CABRERA ✓	10132 ~~4~~	X ✓			BURN PERMIT ~~4~~	184308 ~~4~~	\$25.00 ~~4~~
03/04/15	SYLVIA R SILERIO ✓	10133 ~~4~~	X ✓			BURN PERMIT ~~4~~	184308 ~~4~~	\$25.00 ~~4~~
03/04/15	DIANA LUNA CRAZY SNACKS ✓	10134 ~~4~~	X ✓			BUSINESS OCCUPANCY ~~4~~	184308 ~~4~~	\$75.00 ~~4~~
03/04/15	JUAN IBARRA ✓	10135 ~~4~~	X ✓			BURN PERMIT ~~4~~	184308 ~~4~~	\$25.00 ~~4~~
03/04/15	ALFONSO DELUNA ✓	10136 ~~4~~	X ✓			BURN PERMIT ~~4~~	184308 ~~4~~	\$25.00 ~~4~~
03/04/15	BULLDOG FIRE & SAFETY STARLITE BURGER ✓	10137 ~~4~~		X ✓		FIRE PROTECTION SYSTEMS PERMIT ~~4~~	184308 ~~4~~	\$150.00 ~~4~~
03/05/15	ROSA HERNANDEZ DE LEON ✓	10138 ~~4~~	X ✓			BURN PERMIT ~~4~~	184511 ~~4~~	\$25.00 ~~4~~
03/06/15	EDUARDO CASTILLO ✓	10139 ~~4~~	X ✓			BUSINESS OCCUPANCY ~~4~~	184514 ~~4~~	\$75.00 ~~4~~
03/09/15	BERTHA GARCIA ✓	10140 ~~4~~	X ✓			BURN PERMIT ~~4~~	184515 ~~4~~	\$25.00 ~~4~~
03/09/15	MANUEL CARDOZA ✓	10141 ~~4~~	X ✓			BURN PERMIT ~~4~~	184515 ~~4~~	\$25.00 ~~4~~
03/11/15	JOSE A PENA JR ✓	10142 ~~4~~	X ✓			BURN PERMIT ~~4~~	184516 ~~4~~	\$25.00 ~~4~~
03/11/15	CONSTANCE L PERRY PALM SHADOWS R.V. PARK ✓	10143 ~~4~~		X ✓		BUSINESS OCCUPANCY ~~4~~	184516 ~~4~~	\$75.00 ~~4~~
03/11/15	SOUTH TEXAS EDUCATIONAL TECHNOLOGIES INC ✓	10144 ~~4~~		X ✓		BUILDING PERMIT ~~4~~	184516 ~~4~~	\$200.00 ~~4~~
03/11/15	ALICIA AYALA ✓	10145 ~~4~~		X ✓		COMMERCIAL BURN PERMIT ~~4~~	184516 ~~4~~	\$100.00 ~~4~~
03/11/15	JESUS VILLARREAL ✓	10146 ~~4~~	X ✓			BURN PERMIT ~~4~~	184516 ~~4~~	\$25.00 ~~4~~
03/11/15	CLUB DE ESTILO DE VIDA SANO ✓	10147 ~~4~~			X ✓	BUSINESS OCCUPANCY ~~4~~	184516 ~~4~~	\$75.00 ~~4~~
03/11/15	T.I.M. BARBER SHOP ✓	10148 ~~4~~			X ✓	BUSINESS OCCUPANCY ~~4~~	184516 ~~4~~	\$75.00 ~~4~~
03/11/15	JORGE MARTINEZ JR ✓	10149 ~~4~~	X ✓			COMMERCIAL BURN PERMIT ~~4~~	184516 ~~4~~	\$100.00 ~~4~~
03/11/15	YOLANDA GOMEZ ✓	10150 ~~4~~	X ✓			BURN PERMIT ~~4~~	184516 ~~4~~	\$25.00 ~~4~~
03/11/15	EMMANUEL HERNANDEZ GALLERIA DENTAL ✓	10151 ~~4~~		X ✓		HEALTH CARE OCCUPANCY ~~4~~	184516 ~~4~~	\$125.00 ~~4~~
03/11/15	NUBIA DEGARCIA ✓	10152 ~~4~~	X ✓			BURN PERMIT ~~4~~	184516 ~~4~~	\$25.00 ~~4~~
03/11/15	MARIA GARCIA ✓	10153 ~~4~~	X ✓			BURN PERMIT ~~4~~	184516 ~~4~~	\$25.00 ~~4~~
03/11/15	GUSTAVO HERNANDEZ FOSTER HOME ✓	10154 ~~4~~	X ✓			FOSTER HOME OCCUPANCY ~~4~~	184516 ~~4~~	\$75.00 ~~4~~

03/11/15	JORGE VALDEZ ✓	10155 ✓	X ✓		BURN PERMIT ✓	184516 ✓	\$25.00 ✓
03/11/15	CYNTHIA F VILLARREAL ✓	10156 ✓		X ✓	BURN PERMIT ✓	184516 ✓	\$25.00 ✓
03/11/15	WILFRED PAWLIK ✓	10157 ✓	X ✓		BURN PERMIT ✓	184516 ✓	\$25.00 ✓
03/11/15	JESSICA J CORONA ✓ CORONA'S HOT DOGS	10158 ✓	X ✓		BUSINESS OCCUPANCY ✓	184516 ✓	\$75.00 ✓
03/11/15	MARIA ALVARADO ✓	10159 ✓	X ✓		BURN PERMIT ✓	184516 ✓	\$25.00 ✓
03/11/15	ALBERTO SERRANO ✓ TACO STAND	10160 ✓	X ✓		BUSINESS OCCUPANCY ✓	184516 ✓	\$75.00 ✓
03/11/15	EDUARDO RODRIQUEZ ✓	10161 ✓	X ✓		BURN PERMIT ✓	184516 ✓	\$25.00 ✓
03/11/15	JESUS MARTINEZ ✓	10162 ✓		X ✓	BURN PERMIT ✓	184516 ✓	\$25.00 ✓
03/11/15	ARMANDO DELGADILLO ✓	10163 ✓	X ✓		BURN PERMIT ✓	184516 ✓	\$25.00 ✓
03/11/15	JOHN B GUGLIUZZI ✓	10164 ✓	X ✓		BURN PERMIT ✓	184516 ✓	\$25.00 ✓
03/11/15	MARTHA ESPINOZA ✓ LITTLE KINGDOM LEARNING CENTER	10165 ✓		X ✓	BUSINESS OCCUPANCY ✓	184516 ✓	\$75.00 ✓
03/11/15	AURELIO PUENTE ✓	10166 ✓	X ✓		BURN PERMIT ✓	184516 ✓	\$25.00 ✓
03/11/15	MARIO SALINAS ✓	10167 ✓	X ✓		BURN PERMIT ✓	184516 ✓	\$25.00 ✓
03/11/15	SONIA DELAROSA ✓ TAQUERIA LA FOGOTA	10168 ✓	X ✓		SMOKE CONTROL SYSTEM PERMIT ✓	184516 ✓	\$120.00 ✓
03/11/15	JOSE PANIAGUA ✓	10169 ✓	X ✓		BURN PERMIT ✓	184516 ✓	\$25.00 ✓
03/11/15	SONIA DELAROSA ✓ TORTILLERIA BERTHA	10170 ✓	X ✓		SMOKE CONTROL SYSTEM PERMIT (2) ✓	184516 ✓	\$240.00 ✓
03/11/15	MARIA I MERCARDO ✓	10171 ✓	X ✓		BURN PERMIT ✓	184516 ✓	\$25.00 ✓
03/11/15	FRANCISCO SANTANA ✓ KING CORN	10172 ✓	X ✓		BUSINESS OCCUPANCY ✓	184516 ✓	\$75.00 ✓
03/11/15	JESUS B DELEON ✓ TERE TAMALES Y GORDITAS	10173 ✓	X ✓		BUSINESS OCCUPANCY ✓	184516 ✓	\$75.00 ✓
03/11/15	SUSAN LITRELL ✓	10174 ✓	X ✓		BURN PERMIT ✓	184516 ✓	\$25.00 ✓
03/11/15	SAUL ESPINOZA ✓	10175 ✓	X ✓		BURN PERMIT ✓	184516 ✓	\$25.00 ✓
03/11/15	LORENA CANTU ✓ RENTAL PLAZA	10176 ✓	X ✓		BUILDING PERMIT ✓	184516 ✓	\$200.00 ✓
03/11/15	MARIA RAMIREZ ✓	10177 ✓		X ✓	BURN PERMIT ✓	184516 ✓	\$25.00 ✓
03/11/15	MAGGIE CAGLE ✓	10178 ✓	X ✓		BURN PERMIT ✓	184516 ✓	\$25.00 ✓
03/12/15	GRACIELA REYES ✓	10179 ✓	X ✓		BURN PERMIT ✓	184678 ✓	\$25.00 ✓
03/12/15	ERIC HERNANDEZ ✓	10180 ✓	X ✓		BURN PERMIT ✓	184678 ✓	\$25.00 ✓

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03/12/15	RAMIRO RAMIREZ ✓	10181 ✓		X ✓		BURN PERMIT ✓	184678 ✓	\$25.00 ✓
03/13/15	YOLANDA GARZA ✓	10182 ✓	X ✓			BURN PERMIT ✓	184679 ✓	\$25.00 ✓
03/13/15	TERESA HINOJOSA ✓	10183 ✓	X ✓			BURN PERMIT ✓	184679 ✓	\$25.00 ✓
03/13/15	RAY GARCIA ✓	10184 ✓	X ✓			BURN PERMIT ✓	184679 ✓	\$25.00 ✓
03/13/15	EMILIO RINCON ✓	10185 ✓	X ✓			BURN PERMIT ✓	184679 ✓	\$25.00 ✓
03/13/15	NORMA RAMON ✓	10186 ✓	X ✓			BURN PERMIT ✓	184679 ✓	\$25.00 ✓
03/16/15	CLARA O CUELLO ✓	10187 ✓	X ✓			BURN PERMIT ✓	184680 ✓	\$25.00 ✓
03/16/15	GLORIA CARRERA ✓	10188 ✓	X ✓			BURN PERMIT ✓	184680 ✓	\$25.00 ✓
03/16/15	DORA FRAIRE ✓	10189 ✓	X ✓			BURN PERMIT ✓	184680 ✓	\$25.00 ✓
03/17/15	FRANCISCO ESCAMILLA ✓	10190 ✓	X ✓			BURN PERMIT ✓	184791 ✓	\$25.00 ✓
03/17/15	JULIA GONZALEZ ✓	10191 ✓	X ✓			BURN PERMIT ✓	184791 ✓	\$25.00 ✓
03/17/15	ROBERT ALVAREZ ✓	10192 ✓	X ✓			BURN PERMIT ✓	184791 ✓	\$25.00 ✓
03/17/15	CRISENCIA MALDONADO ✓	10193 ✓		X ✓		BURN PERMIT ✓	184791 ✓	\$25.00 ✓
03/17/15	OFELIA ORTIZ ✓	10194 ✓		X ✓		BURN PERMIT ✓	184791 ✓	\$25.00 ✓
03/17/15	NAELA MALDONADO ✓	10195 ✓	X ✓			BURN PERMIT ✓	184791 ✓	\$25.00 ✓
03/18/15	TEXAS DESCON LA JOYA ISD NATATORIUM ✓	10196 ✓		X ✓		PRELIMINARY PLAN REVIEW / BUILDING PERMIT ✓	184792 ✓	\$6,236.71 ✓
03/18/15	CHRIS ALEMAN ✓ HACIENDA LAS FUENTES	10197 ✓		X ✓		DAY CARE OCCUPANCY ✓	184792 ✓	\$75.00 ✓
03/18/15	JOSE M GARZA ✓	10198 ✓	X ✓			BURN PERMIT ✓	184792 ✓	\$25.00 ✓
03/18/15	ANGEL MARTINEZ ✓ NEW CHURCH	10199 ✓	X ✓			BUILDING PERMIT ✓	184792 ✓	\$200.00 ✓
03/18/15	ROLANDO CUELLAR ✓	10200 ✓	X ✓			BURN PERMIT ✓	184792 ✓	\$25.00 ✓
03/18/15	MONICA AGUIRRE ✓ LEONAR'S CAFÉ	10201 ✓	X ✓			BUSINESS OCCUPANCY ✓	184792 ✓	\$75.00 ✓
03/18/15	HIPOLITO MORENO ✓	10202 ✓	X ✓			BURN PERMIT ✓	184792 ✓	\$25.00 ✓
03/18/15	CRISELDA ZAMARRIPA ✓	10203 ✓	X ✓			BURN PERMIT ✓	184792 ✓	\$25.00 ✓
03/18/15	EVANGELINA MARTINEZ ✓ EL VIENTO DRIVE THRU	10204 ✓	X ✓			BUSINESS OCCUPANCY ✓	184792 ✓	\$75.00 ✓
03/18/15	MARIA GABRIELA RUIZ ✓ PERSONAL EXPRESSIONS	10205 ✓	X ✓			BUSINESS OCCUPANCY ✓	184792 ✓	\$75.00 ✓
03/18/15	ARMANDO TAMEZ ✓ TAMEZ TATTOO	10206 ✓	X ✓			BUSINESS OCCUPANCY ✓	184792 ✓	\$75.00 ✓

03/18/15	ROSALINDA MOLINA ✓	10207 ✓		X ✓		BURN PERMIT ✓	184792 ✓	\$25.00 ✓
03/18/15	ROSALBA VELA MARTINEZ ✓	10208 ✓		X ✓		BURN PERMIT ✓	184792 ✓	\$25.00 ✓
03/18/15	JOSE LUIS MOLINA ✓	10209 ✓	X ✓			BURN PERMIT ✓	184792 ✓	\$25.00 ✓
03/18/15	ELOY CANO CANO'S DRIVE THRU ✓	10210 ✓	X ✓			BUSINESS OCCUPANCY ✓	184792 ✓	\$75.00 ✓
03/18/15	JUAN LOPEZ ✓	10211 ✓	X ✓			COMMERCIAL BURN PERMIT ✓	184792 ✓	\$100.00 ✓
03/18/15	FRANCISCO SANDOVAL ✓	10212 ✓	X ✓			BURN PERMIT ✓	184792 ✓	\$25.00 ✓
03/18/15	GRACIELA OLIVARES ✓	10213 ✓	X ✓			BURN PERMIT ✓	184792 ✓	\$25.00 ✓
03/18/15	MARIA SALAS ✓	10214 ✓	X ✓			BURN PERMIT ✓	184792 ✓	\$25.00 ✓
03/18/15	SAN JUANITA RAMIREZ ✓	10215 ✓		X ✓		BURN PERMIT ✓	184792 ✓	\$25.00 ✓
03/18/15	ALBERT GARCIA ✓	10216 ✓		X ✓		BURN PERMIT ✓	184792 ✓	\$25.00 ✓
03/18/15	SEVERINO CONTRERAS BECERRA ✓	10217 ✓	X ✓			BURN PERMIT ✓	184792 ✓	\$25.00 ✓
03/18/15	HUMBERTO ENRIQUEZ POLLOS ASADOS Y TAQUERIA LA CHUCA 2 ✓	10218 ✓	X ✓			BUSINESS OCCUPANCY ✓	184792 ✓	\$75.00 ✓
03/18/15	MARIO MARTINEZ TAQUERIA MARTINEZ ✓	10219 ✓	X ✓			BUSINESS OCCUPANCY ✓	184792 ✓	\$75.00 ✓
03/18/15	NANCY ROMERO ANTOJITOS ALEYDA ✓	10220 ✓	X ✓			BUSINESS OCCUPANCY ✓	184792 ✓	\$75.00 ✓
03/18/15	ALEJANDRA ORTIZ CARIBE SNACK BAR ✓	10221 ✓	X ✓			BUSINESS OCCUPANCY ✓	184792 ✓	\$75.00 ✓
03/18/15	ALEJANDRA ORTIZ TAQUERIA ELSA ✓	10222 ✓	X ✓			BUSINESS OCCUPANCY ✓	184792 ✓	\$75.00 ✓
03/18/15	MISAELE LEAL ANTOJITOS EL TUCANASO ✓	10223 ✓	X ✓			BUSINESS OCCUPANCY ✓	184792 ✓	\$75.00 ✓
03/18/15	ACTION FIRE PROTECTION TORTILLERIA BERTA ✓	10224 ✓	X ✓			FIRE PROTECTION SYSTEMS PERMIT ✓	184792 ✓	\$150.00 ✓
03/18/15	LUIS NOVA ✓	10225 ✓	X ✓			BURN PERMIT ✓	184792 ✓	\$25.00 ✓
03/18/15	CLAUDIA LOPEZ TACOS LA JARA ✓	10226 ✓	X ✓			BUSINESS OCCUPANCY ✓	184792 ✓	\$75.00 ✓
03/18/15	HOMERO J CHAPA R.S.R. ✓	10227 ✓	X ✓			BUSINESS OCCUPANCY ✓	184792 ✓	\$75.00 ✓
03/18/15	ESMERALDA ✓	10228 ✓		X ✓		BURN PERMIT ✓	184792 ✓	\$25.00 ✓
03/18/15	MELISSA HERNANDEZ M & N BOTIQUE ✓	10229 ✓		X ✓		BUILDING PERMIT ✓	184792 ✓	\$200.00 ✓
03/20/15	GILBERT OLIVAREZ ✓	10230 ✓	X ✓			BURN PERMIT ✓	184846 ✓	\$25.00 ✓
03/20/15	SANTIAGO MARTINEZ ✓	10231 ✓	X ✓			BURN PERMIT ✓	184846 ✓	\$25.00 ✓
03/20/15	DANIEL VILLA ✓	10232 ✓	X ✓			COPY OF INVESTIGATION REPORT ✓	184846 ✓	\$25.00 ✓

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03/20/15	JUANITA FLORES ✓	10233 4		X ✓		BURN PERMIT 4	184846 4	\$25.00 4
03/20/15	VICTORIANO GARZA ✓	10234 4	X ✓			BURN PERMIT 4	184846 4	\$25.00 4
03/20/15	SHARON VANDERPOOL TRINITY LUTHERAN CHURCH ✓	10235 4		X ✓		BUSINESS OCCUPANCY 4	184846 4	\$75.00 4
03/20/15	AMANDA MONTEMAYOR PLCC ✓	10236 4		X ✓		BUSINESS OCCUPANCY 4	184846 4	\$75.00 4
03/23/15	ELEAZAR FLORES ✓	10237 4	X			BURN PERMIT 4	184968 4	\$25.00 4
03/23/15	VOID 4	10238 4				VOID 4	184968 4	\$0.00 4
03/23/15	ADVANCED INVESTIGATIVE CONCEPTS DBA AIG FIRE INVESTIGATIONS 4	10239 4		X ✓		COPY OF INVESTIGATION REPORT 4	184968 4	\$25.00 4
02/24/15	ODILIA M ANCISO 4	10240 4	X ✓			BURN PERMIT 4	184969 4	\$25.00 4
03/25/15	JUAN DE LA CRUZ ✓ CONSOLIDATED OILFIELD PRODUCTS	10241 4		X ✓		BUSINESS OCCUPANCY 4	184970 4	\$75.00 4
03/25/15	DAVID RUIZ ✓	10242 4		X ✓		BURN PERMIT 4	184970 4	\$25.00 4
03/25/15	JUAN ANGEL LOPEZ ✓ LA ESCONDIDA BAR	10243 4	X ✓			BUSINESS OCCUPANCY 4	184970 4	\$75.00 4
03/25/15	RICHARD SALAZAR PEREZ ✓	10244 4		X ✓		BURN PERMIT 4	184970 4	\$25.00 4
03/25/15	STRONG TOWER ✓ TECHNOLOGIES	10245 4		X ✓		FIRE ALARM SYSTEMS PERMIT 4	184970 4	\$145.00 4
03/25/15	STRONG TOWER ✓ JASMYL BANQUET HALL	10246 4		X ✓		FIRE ALARM SYSTEMS PERMIT 4	184970 4	\$100.00 4
03/25/15	SANTOS ESPINOSA ✓	10247 4	X ✓			BURN PERMIT 4	184970 4	\$25.00 4
03/25/15	ALEJANDRO VARGAS ✓	10248 4	X ✓			BURN PERMIT 4	184970 4	\$25.00 4
03/25/15	NORMA CANTU ✓ CANTU DISTRIBIDOR ARDYYS	10249 4			X ✓	BUSINESS OCCUPANCY 4	184970 4	\$75.00 4
03/25/15	BUCKNER FAMILY HOPE CENTER ✓	10250 4	X ✓			BUSINESS OCCUPANCY 4	184970 4	\$75.00 4
03/25/15	ALFREDO PERALEZ & ADAN PERALEZ JARDIN DE LA FLOR ✓	10251 4	X ✓			COMMERCIAL BURN PERMIT 4	184970 4	\$100.00 4
03/25/15	CIPRIANO LEDESMA ✓	10252 4	X ✓			BURN PERMIT 4	184970 4	\$25.00 4
03/25/15	MARGARITA ZAMORA ✓	10253 4	X ✓			BURN PERMIT 4	184970 4	\$25.00 4
03/25/15	MARIA GUADALUPE ✓ SILVA	10254 4		X ✓		BURN PERMIT 4	184970 4	\$25.00 4
03/25/15	FRANCISCO VILLARREAL ✓ LA MANSION DRIVE THRU	10255 4	X ✓			BUSINESS OCCUPANCY 4	184970 4	\$75.00 4
03/25/15	JUAN PALOMA ✓	10256 4	X ✓			BURN PERMIT 4	184970 4	\$25.00 4
03/25/15	JOSE HINOJOSA ✓	10257 4	X ✓			BURN PERMIT 4	184970 4	\$25.00 4
03/25/15	NOWELL BORDERS ✓ INDIO VALLEY CO	10258 4		X ✓		COMMERCIAL BURN PERMIT 4	184970 4	\$300.00 4

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03/25/15	ELIZABETH GARCIA ✓ CABRERA SNACK SHOP	10259 ✓	X ✓		BUSINESS OCCUPANCY ✓	184970 ✓	\$75.00 ✓
03/25/15	DIANA VASQUEZ ✓ VASQUEZ STORE	10260 ✓	X ✓		BUSINESS OCCUPANCY ✓	184970 ✓	\$75.00 ✓
03/25/15	DIANA VASQUEZ ✓ RASPA STAND	10261 ✓	X ✓		BUSINESS OCCUPANCY/ BURN PERMIT ✓	184970 ✓	\$100.00 ✓
03/25/15	ELENO ZAMORA ✓	10262 ✓	X ✓		BURN PERMIT ✓	184970 ✓	\$25.00 ✓
03/25/15	BENJAMIN MADRIGALES ✓ CROSSROADS ASSISTED LIVING	10263 ✓	X ✓		BUSINESS OCCUPANCY/ BURN PERMIT ✓	184970 ✓	\$100.00 ✓
03/25/15	ARMANDO HINOJOSA ✓ HINO HOMES LLC	10264 ✓		X ✓	BUILDING PERMIT ✓	184970 ✓	\$200.00 ✓
03/25/15	SOFIA ZAPATA ✓ LA BOUTIQUE	10265 ✓	X ✓		BUSINESS OCCUPANCY ✓	184970 ✓	\$75.00 ✓
03/25/15	LINDA LOPEZ HERNANDEZ ✓ PREMIER TAX SOLUTIONS	10266 ✓	X ✓		BUSINESS OCCUPANCY ✓	184970 ✓	\$75.00 ✓
03/25/15	LINDA LOPEZ HERNANDEZ ✓ BENAVIDES SALON	10267 ✓	X ✓		BUSINESS OCCUPANCY ✓	184970 ✓	\$75.00 ✓
03/25/15	SHERI RODRIGUEZ ✓	10268 ✓		X ✓	BURN PERMIT ✓	184970 ✓	\$25.00 ✓
03/25/15	OSBALDO GARCIA ✓ BALDOS AUTO SERVICE	10269 ✓	X ✓		BUSINESS OCCUPANCY ✓	184970 ✓	\$75.00 ✓
03/25/15	RICARDO ELIZONDO ✓	10270 ✓	X ✓		BURN PERMIT ✓	184970 ✓	\$25.00 ✓
03/25/15	BEATRIZ ALLEGRIA ✓	10271 ✓	X ✓		BURN PERMIT ✓	184970 ✓	\$25.00 ✓
03/25/15	NORMA SOLIS ✓	10272 ✓		X ✓	BURN PERMIT ✓	184970 ✓	\$25.00 ✓
03/25/15	LUIS BARBOSA ✓	10273 ✓		X ✓	BURN PERMIT ✓	184970 ✓	\$25.00 ✓
03/25/15	ANTONIO BUSTOS ✓	10274 ✓	X ✓		BURN PERMIT ✓	184970 ✓	\$25.00 ✓
03/25/15	RUBEN VILLALAN ✓ GAMEROOM	10275 ✓	X ✓		BUSINESS OCCUPANCY ✓	184970 ✓	\$75.00 ✓
03/25/15	ESTEBAN LUEVANO ✓	10276 ✓	X ✓		BURN PERMIT ✓	184970 ✓	\$25.00 ✓
03/25/15	BELEN VASQUEZ ✓ GUZMAN	10277 ✓	X ✓		BURN PERMIT ✓	184970 ✓	\$25.00 ✓
03/25/15	CARLOS TORRES ✓ GORILA GAME ROOM	10278 ✓	X ✓		BUSINESS OCCUPANCY ✓	184970 ✓	\$75.00 ✓
03/25/15	REBECCA REGALADO ✓ STAN'S DRIVE THRU	10279 ✓	X ✓		BUSINESS OCCUPANCY ✓	184970 ✓	\$75.00 ✓
03/25/15	PATRICIA BENAVIDES ✓	10280 ✓	X ✓		BURN PERMIT ✓	184970 ✓	\$25.00 ✓
03/25/15	MARGARITA MORALES ✓ PRECIOUS MINDS	10281 ✓	X ✓		BUSINESS OCCUPANCY ✓	184970 ✓	\$75.00 ✓
03/25/15	MACARIO CASTILLO ✓	10282 ✓	X ✓		BURN PERMIT ✓	184970 ✓	\$25.00 ✓
03/25/15	JORGE VASQUEZ ✓	10283 ✓	X ✓		BURN PERMIT ✓	184970 ✓	\$25.00 ✓
03/25/15	MARIA NAVARRO ✓	10284 ✓	X ✓		BURN PERMIT ✓	184970 ✓	\$25.00 ✓

03/25/15	JESUS GUERRERO ✓	10285 ✓	X ✓		COMMERCIAL BURN PERMIT ✓	184970 ✓	\$100.00 ✓
03/26/15	ADELMIRO AGUIRRE ✓	10286 ✓	X ✓		BURN PERMIT ✓	185067 ✓	\$25.00 ✓
03/26/15	EDUARDO SAENZ JR ✓	10287 ✓	X ✓		BURN PERMIT ✓	185067 ✓	\$25.00 ✓
03/26/15	REYNALDO ZUNIGA ✓	10288 ✓	X ✓		BURN PERMIT ✓	185067 ✓	\$25.00 ✓
03/26/15	CHERILYNN MATZKE ✓	10289 ✓	X ✓		BURN PERMIT ✓	185067 ✓	\$25.00 ✓
03/27/15	JOSE ALONZO SEGURA ✓	10290 ✓	X ✓		BURN PERMIT ✓	185233 ✓	\$25.00 ✓
03/30/15	MARIA MORALES ✓	10291 ✓	X ✓		BURN PERMIT ✓	185235 ✓	\$25.00 ✓
03/30/15	MICHAEL A SCHROCK ✓	10292 ✓	X ✓		BURN PERMIT ✓	185235 ✓	\$25.00 ✓
03/30/15	ELLEN BREWER ✓	10293 ✓	X ✓		BURN PERMIT ✓	185235 ✓	\$25.00 ✓
03/30/15	JOSE GARCIA ✓	10294 ✓	X ✓		BURN PERMIT ✓	185235 ✓	\$25.00 ✓
03/31/15	LEOCADIO D ESTRADA ✓	10295 ✓	X ✓		BURN PERMIT ✓	185236 ✓	\$25.00 ✓
03/31/15	MYRNA SALINAS ✓	10296 ✓	X ✓		BURN PERMIT ✓	185236 ✓	\$25.00 ✓
03/31/15	CARL SCHACH ✓	10297 ✓	X ✓		BURN PERMIT ✓	185236 ✓	\$25.00 ✓
03/31/15	DAVID DIAZ RODRIGUEZ ✓	10298 ✓	X ✓		BURN PERMIT ✓	185236 ✓	\$25.00 ✓
						Grand Total	\$18,246.71

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] 4/9/15 Date Prepared by: Elizabeth Castro 4/8/15 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 A.C.
DATE: 4/20/15 5-22-15

RECEIVED BY
COUNTY AUDITOR
2015 APR 9 PM 1 45

x1h

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

May 26, 2015

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

Re: Review of *Monthly Fees Report* and Supporting Documentation
For the month of March 2015

Dear Mr. Martinez:

We have conducted a limited scope review of the *Monthly Fees Report* and supporting documentation for the month of March 2015 pursuant to Local Government Code §115.002 (a) and (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 Fees Report* for the month of March 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, the *Monthly Fees Report*, and fee schedules. The following procedures were performed:

- Reviewed the submittal date of the *Monthly Fees Report* to the County Auditor's Office to determine if the report and 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.

HIDALGO COUNTY DISTRICT JUDGES

RICARDO P. RODRIGUEZ, JR.
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.

NDE GONZALEZ
JUDGE, 378TH 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.

- Reviewed *Daily Remittance* 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 Fees Report* agreed to total receipts issued and the deposits made with the County Treasurer.
- Reviewed receipts issued, *Daily Remittance*, and *Monthly Fees Report* to verify proper completion.

Conclusion:

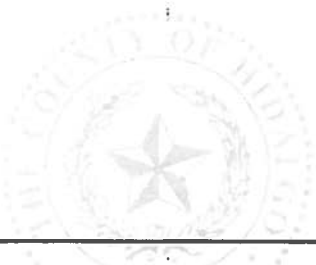
Total collections for the month of March 2015 were \$18,216.71. Based on the results of our review, we have concluded that generally fees collected were properly accounted and reported.

If you should have any questions, please do not hesitate to call Letty Chavez, Compliance Audit Supervisor, at 318-2511 ext. 4651, Arcy B. Duran, CPA, Director of Audit, at ext. 4645 or me at ext. 4604.

Respectfully,


Ray Enfracio, CPA
County Auditor

cc: Valde Guerra, County 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, 204TH 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.

HIDALGO COUNTY FIRE MARSHAL MONTHLY REPORT

RECEIVED BY **FOR THE MONTH OF APRIL** *18C*
COUNTY AUDITOR

2015 MAY 8 AM 10 21 APPLICANT		RECEIPT	Cash	Check	MO	TYPE OF	TREASURER	AMOUNTS DUE TO
DATE	NAME	NUMBER				SERVICE	RECEIPT	COUNTY
04/01/15	GERRY FILKIN	10299 ~~4~~		X✓		BURN PERMIT ~~4~~	185341 ~~4~~	\$25.00 ~~4~~
04/01/15	MARIA VALVERDE ALL TAX EXPRESS	10300 ~~4~~		X✓		BUSINESS OCCUPANCY ~~4~~	185341 ~~4~~	\$75.00 ~~4~~
04/01/15	RUBEN FIGUEROA TOLUCA RANCH HAUNTED HOUSE	10301 ~~4~~		X✓		SPRINKLER SYSTEMS PERMIT ~~4~~	185341 ~~4~~	\$150.00 ~~4~~
04/01/15	JUAN CARDONA VALLEY PAVING	10302 ~~4~~		X✓		COMMERCIAL BURN PERMIT ~~4~~	185341 ~~4~~	\$100.00 ~~4~~
04/01/15	ERNESTINA RIVERA	10303 ~~4~~		X✓		BURN PERMIT ~~4~~	185341 ~~4~~	\$25.00 ~~4~~
04/01/15	VOID	10304 ~~4~~				VOID ~~4~~	185341 ~~4~~	\$0.00 ~~4~~
04/01/15	MARIA ELENA SILVA LOS PEDREGALES	10305 ~~4~~	X✓			BUSINESS OCCUPANCY ~~4~~	185341 ~~4~~	\$75.00 ~~4~~
04/01/15	TEDFORD LANE	10306 ~~4~~	X✓			BURN PERMIT ~~4~~	185341 ~~4~~	\$25.00 ~~4~~
04/01/15	DAVID RODRIGUEZ THE END OF THE TRAIL	10307 ~~4~~	X✓			BUSINESS OCCUPANCY ~~4~~	185341 ~~4~~	\$75.00 ~~4~~
04/01/15	LUIS REYES	10308 ~~4~~	X✓			BURN PERMIT ~~4~~	185341 ~~4~~	\$25.00 ~~4~~
04/01/15	CARLOS REYES	10309 ~~4~~		X✓		BURN PERMIT ~~4~~	185341 ~~4~~	\$25.00 ~~4~~
04/01/15	SERGIO SILVA	10310 ~~4~~	X✓			BURN PERMIT ~~4~~	185341 ~~4~~	\$25.00 ~~4~~
04/01/15	FRANCISCO CASAS	10311 ~~4~~	X✓			BURN PERMIT ~~4~~	185341 ~~4~~	\$25.00 ~~4~~
04/01/15	ONESTO ORTIZ	10312 ~~4~~	X✓			BURN PERMIT ~~4~~	185341 ~~4~~	\$25.00 ~~4~~
04/01/15	ARTURO VASQUEZ	10313 ~~4~~	X✓			BURN PERMIT ~~4~~	185341 ~~4~~	\$25.00 ~~4~~
04/01/15	ANASTACIO CANTU	10314 ~~4~~	X✓			BURN PERMIT ~~4~~	185341 ~~4~~	\$25.00 ~~4~~
04/01/15	VICTOR GUTIERREZ CARWASH	10315 ~~4~~	X✓			BUSINESS OCCUPANCY ~~4~~	185341 ~~4~~	\$75.00 ~~4~~
04/01/15	YOLANDA PEREZ	10316 ~~4~~	X✓			BURN PERMIT (2) ~~4~~	185341 ~~4~~	\$50.00 ~~4~~
04/01/15	CHRISTIAN MATA TAQUERIA FRESITA	10317 ~~4~~	X✓			BUSINESS OCCUPANCY ~~4~~	185341 ~~4~~	\$75.00 ~~4~~
04/01/15	RUBEN ZAMBRANO	10318 ~~4~~	X✓			BURN PERMIT ~~4~~	185341 ~~4~~	\$25.00 ~~4~~
04/01/15	RAUL MONTERO	10319 ~~4~~	X✓			BURN PERMIT ~~4~~	185341 ~~4~~	\$25.00 ~~4~~
04/01/15	NICOLASA PALOMO	10320 ~~4~~	X✓			BURN PERMIT ~~4~~	185341 ~~4~~	\$25.00 ~~4~~
04/01/15	FILIBERTO PEREZ MOBILE CART	10321 ~~4~~	X✓			BUSINESS OCCUPANCY ~~4~~	185341 ~~4~~	\$75.00 ~~4~~

04/01/15	HILARIO ZUNIGA COUNTY AUDITOR	10322	X✓			BURN PERMIT	185341	\$25.00
04/01/15	ERIC DIAZ 2015 MAY 8 AM 10 21	10323	X✓			BURN PERMIT	185341	\$25.00
04/01/15	OSCAR GARZA	10324	X✓			BURN PERMIT	185341	\$25.00
04/01/15	CECILIO PENA	10325	X✓			BURN PERMIT	185341	\$25.00
04/01/15	DALILA DORIA D DORIAS	10326		X✓		BUSINESS OCCUPANCY	185341	\$75.00
04/01/15	MARTIE MARTINEZ	10327	X✓			BURN PERMIT	185341	\$25.00
04/01/15	OMAR CHAPA ASR GAME ROOM	10328	X✓			BUSINESS OCCUPANCY	185341	\$75.00
04/01/15	HERMINIO GONZALEZ	10329	X✓			BURN PERMIT	185341	\$25.00
04/01/15	JOSE A VALDEZ CAR WASH LA CHANA	10330	X✓			BUSINESS OCCUPANCY	185341	\$75.00
04/01/15	JOSE A VALDEZ VERONICA'S	10331	X✓			BUSINESS OCCUPANCY	185341	\$75.00
04/01/15	LEOBARDO MEDRANO	10332	X✓			BURN PERMIT	185341	\$25.00
04/01/15	HIGINIA DUBE	10333	X✓			BURN PERMIT	185341	\$25.00
04/01/15	SERGIO DIAZ LITTLE BLESSINGS LEARNING CENTER	10334		X✓		DAY CARE INSPECTION	185341	\$75.00
04/01/15	ROLANDO GONZALEZ	10335	X✓			BURN PERMIT	185341	\$25.00
04/01/15	VOID	10336				VOID	185341	\$0.00
04/02/15	FELIPE VEGA DON FELIPE TAQUERIA	10337	X✓			BUSINESS OCCUPANCY	185343	\$75.00
04/06/15	EMILIO S HERNANDEZ	10338	X✓			BURN PERMIT	185344	\$25.00
04/06/15	EUGENIO GARZA	10339		X✓		BURN PERMIT	185344	\$25.00
04/08/15	FATIMA ESCOBAR	10340	X✓			BURN PERMIT	185420	\$25.00
04/08/15	PORFIRO MARTINEZ	10341	X✓			BURN PERMIT	185420	\$25.00
04/08/15	CARLOS ROMERO MURILLO	10342			X✓	BURN PERMIT	185420	\$25.00
04/08/15	MARGARITO AMAYA	10343	X✓			BURN PERMIT	185420	\$25.00
04/08/15	ROBERTO NAVARRO	10344	X✓			BURN PERMIT	185420	\$25.00
04/08/15	ANTONIO GATERO BARBER & BEAUTY SHOP	10345	X✓			BUSINESS OCCUPANCY	185420	\$75.00
04/08/15	JESUS G BRAVO	10346	X✓			BURN PERMIT	185420	\$25.00
04/08/15	JESUS ALBERTO ADAME	10347	X✓			BUSINESS OCCUPANCY	185420	\$75.00

X10

04/08/15	MARIA FUENTES COMMERCIAL PLAZA	10348	X/		BUILDING PERMIT	185420	\$200.00
04/08/15	VICTOR CASTANAN	10349	X/		BURN PERMIT	185420	\$25.00
04/08/15	JULIO GRANADOS LA FRESITA	10350	X/		BUSINESS OCCUPANCY	185420	\$75.00
04/08/15	JOSE LUIS RODRIGUEZ	10351	X/		BURN PERMIT	185420	\$25.00
04/08/15	MIRIAN GONZALES	10352	X/		BURN PERMIT	185420	\$25.00
04/08/15	GILBERT ANDERSON	10353	X/		BURN PERMIT	185420	\$25.00
04/08/15	GLORIA RODRIGUEZ RASPA STAND	10354	X/		BUSINESS OCCUPANCY	185420	\$75.00
04/08/15	JOSE TREVINO	10355	X/		BURN PERMIT (2)	185420	\$50.00
04/08/15	JAVIER DURON DOS HERMANOS AUTO SALE	10356	X/		BUSINESS OCCUPANCY	185420	\$75.00
04/08/15	MARIA BALDERAS	10357	X/		BURN PERMIT	185420	\$25.00
04/08/15	SATTERFIELD & PANTIQUES WAL-MART #2763	10358		X/	BUILDING PERMIT	185420	\$4,927.50
04/08/15	GUSTAVO TREVINO	10359	X/		BURN PERMIT	185420	\$25.00
04/08/15	JOSE GONZALEZ LA MORENA TAQUERIA	10360	X/		BUSINESS OCCUPANCY	185420	\$75.00
04/08/15	DAVID LEAL	10361	X/		BURN PERMIT	185420	\$25.00
04/08/15	JUAN P REYES	10362	X/		BURN PERMIT	185420	\$25.00
04/08/15	VOID	10363			VOID	185420	\$0.00
04/08/15	JAMES HEATHERLY	10364	X/		BURN PERMIT	185420	\$25.00
04/08/15	VOID	10365			VOID	185420	\$0.00
04/08/15	RAMIRO & ROSALINDA CANTU RASPA STAND	10366	X/		BUSINESS OCCUPANCY	185420	\$75.00
04/08/15	PAUL ANTHONY TALAMANTEZ	10367		X/	BURN PERMIT	185420	\$25.00
04/08/15	PABLO ROCHA	10368	X/		BURN PERMIT	185420	\$25.00
04/08/15	JOSE LUIS RODRIGUEZ BOOST MOBILE	10369	X/		BUSINESS OCCUPANCY	185420	\$75.00
04/08/15	GEORGE GARCIA	10370	X/		BURN PERMIT	185420	\$25.00
04/08/15	MARIA PERALES	10371	X/		BURN PERMIT	185420	\$25.00
04/08/15	NORBERTO PINEDA APARTMENTS	10372	X/		BUSINESS OCCUPANCY	185420	\$75.00
04/08/15	JOSE C RODRIGUEZ	10373	X/		BURN PERMIT	185420	\$25.00

116

04/08/15	BEATRIZ LUGO BETTY NICE	10374 ~~4~~	X ✓		BUSINESS OCCUPANCY / BURN PERMIT ~~4~~	185420 ~~4~~	\$100.00 ~~4~~
04/08/15	GRISELDA HERNANDEZ	10375 ~~4~~	X ✓		BURN PERMIT ~~4~~	185420 ~~4~~	\$25.00 ~~4~~
04/08/15	LEONARDO ESPINOZA	10376 ~~4~~	X ✓		BURN PERMIT ~~4~~	185420 ~~4~~	\$25.00 ~~4~~
04/08/15	MARIA RODRIGUEZ SNACK STAND	10377 ~~4~~	X ✓		BUSINESS OCCUPANCY ~~4~~	185420 ~~4~~	\$75.00 ~~4~~
04/09/15	LINO MORENO	10378 ~~4~~	X ✓		BURN PERMIT ~~4~~	^{OK} 185616	\$25.00 ~~4~~
04/10/15	ROBERTO RIVERA	10379 ~~4~~	X ✓		BURN PERMIT ~~4~~	185617 ~~4~~	\$25.00 ~~4~~
04/10/15	JOAQUIN MENDOZA EXISTING APARTMENTS	10380 ~~4~~	X ✓		BUSINESS OCCUPANCY ~~4~~	185617 ~~4~~	\$75.00 ~~4~~
04/10/15	MARIA GONZALEZ VANESSA GONZALEZ	10381 ~~4~~	X ✓		BURN PERMIT ~~4~~	185617 ~~4~~	\$25.00 ~~4~~
04/10/15	RANDY COLON	10382 ~~4~~	X ✓		BURN PERMIT ~~4~~	185617 ~~4~~	\$25.00 ~~4~~
04/13/15	HERBERT SCURLOCK BUENA TIERRA LLC	10383 ~~4~~		X ✓	COMMERCIAL BURN PERMIT ~~4~~	185618 ~~4~~	\$100.00 ~~4~~
04/15/15	HIDALGO CO HEAD START	10384 ~~4~~		X ✓	DAY CARE INPECTION ~~4~~	185619 ~~4~~	\$75.00 ~~4~~
04/15/15	ROBERTO TREVINO	10385 ~~4~~	X ✓		BURN PERMIT ~~4~~	185619 ~~4~~	\$25.00 ~~4~~
04/15/15	LUIS TREVINO	10386 ~~4~~	X ✓		BURN PERMIT ~~4~~	185619 ~~4~~	\$25.00 ~~4~~
04/15/15	LEONEL YBARRA	10387 ~~4~~		X ✓	BURN PERMIT ~~4~~	185619 ~~4~~	\$25.00 ✓
04/15/15	ASHLEY CARDENAS PORCELLIN IMAGE	10388 ~~4~~		X ✓	BUSINESS OCCUPANCY ~~4~~	185619 ~~4~~	\$75.00 ~~4~~
04/15/15	JOSE B RANGEL	10389 ~~4~~	X ✓		BURN PERMIT ~~4~~	185619 ~~4~~	\$25.00 ~~4~~
04/15/15	ARNOLDO OCHOA PROPANE FILL STATION	10390 ~~4~~		X ✓	BUILDING PERMIT ~~4~~	185619 ~~4~~	\$200.00 ~~4~~
04/15/15	BENANCIO DOMINGUEZ	10391 ~~4~~	X ✓		BURN PERMIT ~~4~~	185619 ~~4~~	\$25.00 ~~4~~
04/15/15	GUSTAVO MAREZ	10392 ~~4~~	X ✓		BURN PERMIT ~~4~~	185619 ~~4~~	\$25.00 ~~4~~
04/15/15	TERESA A RIVER HOT DOG STAND	10393 ~~4~~	X ✓		BUSINESS OCCUPANCY ~~4~~	185619 ~~4~~	\$75.00 ~~4~~
04/15/15	TERESA A RIVER LA ENCANTO	10394 ~~4~~	X ✓		BUSINESS OCCUPANCY ~~4~~	185619 ~~4~~	\$75.00 ~~4~~
04/15/15	TEJAS FIRE SYSTEMS TAQUERIA CAMILA	10395 ~~4~~		X ✓	FIXED PIPE SYSTEMS ~~4~~	185619 ~~4~~	\$50.00 ~~4~~
04/15/15	HENOC MACIAS	10396 ~~4~~	X ✓		BURN PERMIT ~~4~~	185619 ~~4~~	\$25.00 ~~4~~
04/15/15	SATURINO CODINA TAQUERIA CAMELA	10397 ~~4~~	X ✓		SMOKE CONTROL SYSTEMS PERMIT ~~4~~	185619 ~~4~~	\$120.00 ~~4~~
04/15/15	MARIA GUTIERREZ	10398 ~~4~~	X ✓		BURN PERMIT ~~4~~	185619 ~~4~~	\$25.00 ~~4~~
04/15/15	FAUSTINO CANTU	10399 ~~4~~	X ✓		BURN PERMIT ~~4~~	185619 ~~4~~	\$25.00 ~~4~~

04/08/15	BEATRIZ LUGO BETTY NICE COUNTY AUDITOR	10374	X ✓		BUSINESS OCCUPANCY / BURN PERMIT	185420	\$100.00
04/08/15	GRISelda HERNANDEZ 2015 MAY 8 AM 10 21	10375	X ✓		BURN PERMIT	185420	\$25.00
04/08/15	LEONARDO ESPINOZA	10376	X ✓		BURN PERMIT	185420	\$25.00
04/08/15	MARIA RODRIGUEZ SNACK STAND	10377	X ✓		BUSINESS OCCUPANCY	185420	\$75.00
04/09/15	LINO MORENO	10378	X ✓		BURN PERMIT	185616	\$25.00
04/10/15	ROBERTO RIVERA	10379	X ✓		BURN PERMIT	185417 185167	\$25.00
04/10/15	JOAQUIN MENDOZA EXISTING APARTMENTS	10380	X ✓		BUSINESS OCCUPANCY	185417 185167	\$75.00
04/10/15	MARIA GONZALEZ VANESSA GONZALEZ	10381	X ✓		BURN PERMIT	185417 185167	\$25.00
04/10/15	RANDY COLON	10382	X ✓		BURN PERMIT	185417 185167	\$25.00
04/13/15	HERBERT SCURLOCK BUENA TIERRA LLC	10383		X ✓	COMMERCIAL BURN PERMIT	185618	\$100.00
04/15/15	HIDALGO CO HEAD START	10384		X ✓	DAY CARE INPECTION	185619	\$75.00
04/15/15	ROBERTO TREVINO	10385	X ✓		BURN PERMIT	185619	\$25.00
04/15/15	LUIS TREVINO	10386	X ✓		BURN PERMIT	185619	\$25.00
04/15/15	LEONEL YBARRA	10387		X ✓	BURN PERMIT	185619	\$25.00
04/15/15	ASHLEY CARDENAS PORCELLIN IMAGE	10388		X ✓	BUSINESS OCCUPANCY	185619	\$75.00
04/15/15	JOSE B RANGEL	10389	X ✓		BURN PERMIT	185619	\$25.00
04/15/15	ARNOLDO OCHOA PROPANE FILL STATION	10390		X ✓	BUILDING PERMIT	185619	\$200.00
04/15/15	BENANCIO DOMINGUEZ	10391	X ✓		BURN PERMIT	185619	\$25.00
04/15/15	GUSTAVO MAREZ	10392	X ✓		BURN PERMIT	185619	\$25.00
04/15/15	TERESA A RIVER HOT DOG STAND	10393	X ✓		BUSINESS OCCUPANCY	185619	\$75.00
04/15/15	TERESA A RIVER LA ENCANTO	10394	X ✓		BUSINESS OCCUPANCY	185619	\$75.00
04/15/15	TEJAS FIRE SYSTEMS TAQUERIA CAMILA	10395		X ✓	FIXED PIPE SYSTEMS	185619	\$50.00
04/15/15	HENOC MACIAS	10396	X ✓		BURN PERMIT	185619	\$25.00
04/15/15	SATURINO CODINA TAQUERIA CAMELA	10397	X ✓		SMOKE CONTROL SYSTEMS PERMIT	185619	\$120.00
04/15/15	MARIA GUTIERREZ	10398	X ✓		BURN PERMIT	185619	\$25.00
04/15/15	FAUSTINO CANTU	10399	X ✓		BURN PERMIT	185619	\$25.00

X/c

04/15/15	GLORIA/ROBERTO GARATE PRINT SHOP	10400	X		BUSINESS OCCUPANCY	185619	\$75.00
04/15/15	JOAQUIN GARCIA	10401	X		COMMERCIAL BURN PERMIT	185619	\$100.00
04/15/15	JEREMIAH MARTIN	10402	X		COMMERCIAL BURN PERMIT	185619	\$100.00
04/15/15	RUBEN VILLALAN TESORO GAME ROOM	10403	X		BUSINESS OCCUPANCY	185619	\$75.00
04/15/15	ADRIANA CHAVEZ DE PURO ELOTE	10404	X		BUSINESS OCCUPANCY	185619	\$75.00
04/15/15	ADRIANA CHAVEZ	10405	X		BURN PERMIT	185619	\$25.00
04/16/15	DALE RAABE MCDONALD'S	10406	X		BUSINESS OCCUPANCY	185751	\$75.00
04/16/15	MARIA OFELIA MARTINEZ FOSTER HOME	10407	X		FOSTER HOME INSPECTION	185751	\$75.00
04/16/15	AUDALIA M RODRIGUEZ	10408	X		BURN PERMIT	185751	\$25.00
04/16/15	RUBEN TREVINO VICTORIA QUALITY MEAT MARKET	10409		X	BUSINESS OCCUPANCY	185751	\$75.00
04/16/15	LESLIE A STORZ JOY'S SNACKS	10410	X		BUSINESS OCCUPANCY	185751	\$75.00
04/16/15	RODOLFO FARIAS	10411		X	BURN PERMIT (2)	185751	\$50.00
04/16/15	PERLA VARGAS TAQUERIA DON RULO	10412	X		BUSINESS OCCUPANCY	185751	\$75.00
04/16/15	RICARDO GARCIA	10413	X		BURN PERMIT	185751	\$25.00
04/16/15	JORGE IDALI VILLALOBOS SNACK STAND	10414		X	BUILDING PERMIT	185751	\$200.00
04/16/15	VOID	10415			VOID	185751	\$0.00
04/16/15	OSCAR CANALES RINKY DINKY'S	10416	X		BUSINESS OCCUPANCY	185751	\$75.00
04/16/15	MARIA D SALAZAR HOT DOG MOBILE UNIT	10417	X		BUSINESS OCCUPANCY	185751	\$75.00
04/16/15	ANA GONZALEZ DRIVE-THRU	10418	X		BUSINESS OCCUPANCY	185751	\$75.00
04/16/15	IVAN DE LEON NEW WINE CHURCH	10419	X		BUILDING PERMIT	185751	\$200.00
04/16/15	HIDALGO CO HEAD START LA JOYA HEAD START	10420		X	DAY CARE INSPECTION	185751	\$75.00
04/20/15	NORA RENTERIA	10421	X		BURN PERMIT	185752	\$25.00
04/20/15	LEONEL PENA	10422	X		BURN PERMIT	185752	\$25.00
04/21/15	HARRY ARMONTA	10423	X		BURN PERMIT	185854	\$25.00
04/22/15	JOSEFA VEGA PLAZA	10424	X		BUSINESS OCCUPANCY	185855	\$75.00
04/22/15	ISMAEL MORIN RODRIGUEZ MINI STORE	10425	X		BUSINESS OCCUPANCY	185855	\$75.00

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04/22/15	JOSE GARCIA TAQUERIA EL PIO	10426	X		BUSINESS OCCUPANCY	185855	\$75.00
04/22/15	NICOLAS SILVA HERNANDEZ	10427	X		BURN PERMIT	185855	\$25.00
04/22/15	MERELDA GONZALEZ	10428	X		BUSINESS OCCUPANCY	185855	\$75.00
04/22/15	EMILIO HINOJOSA RASPA STAND	10429	X		BUSINESS OCCUPANCY	185855	\$75.00
04/22/15	MARIA CRUZ REGISTERED HOME	10430		X	BUSINESS OCCUPANCY	185855	\$75.00
04/22/15	BEATRIZ BAUTIS BEAUTY SALON	10431	X		BUSINESS OCCUPANCY	185855	\$75.00
04/22/15	RAMON BENAVIDES	10432	X		BURN PERMIT	185855	\$25.00
04/22/15	MARTIN GARCIA	10433	X		BURN PERMIT	185855	\$25.00
04/22/15	VICTOR GARCIA	10434	X		BURN PERMIT	185855	\$25.00
04/22/15	ARNOLDO PEREZ	10435	X		BURN PERMIT	185855	\$25.00
04/22/15	DONALD KELLY	10436		X	COMMERCIAL BURN PERMIT	185855	\$100.00
04/22/15	EW OIL FIELD SERVICES LLC	10437		X	BUSINESS OCCUPANCY	185855	\$75.00
04/22/15	LINDOLFO LUNA	10438	X		BURN PERMIT	185855	\$25.00
04/22/15	EZEQUIEL SALINAS	10439	X		BURN PERMIT	185855	\$25.00
04/22/15	NEREYDA GARCIA HONEY TREE LEARNING CENTER	10440	X		BUSINESS OCCUPANCY	185855	\$75.00
04/22/15	LIZABETH M LAUGHLIN HEARTS WHIMSIES	10441	X		BUSINESS OCCUPANCY	185855	\$75.00
04/22/15	ANTONIO A MENA ANTONIO MENA CONSTRUCTION	10442	X		BUSINESS OCCUPANCY	185855	\$75.00
04/22/15	JAMES MEEKS	10443		X	BURN PERMIT	185855	\$25.00
04/22/15	TEXAS SAFFIRE LLC WAL-MART	10444		X	BALANCE FROM RECEIPT 10079	185855	\$100.00
04/22/15	MARTHA GONZALEZ JABEZ SNOW CONE	10445	X		BUSINESS OCCUPANCY	185855	\$75.00
04/22/15	LJV FIRE & SAFETY PANADERIA Y TORTILLERIA HERMANOS FLORES	10446	X		FIRE PROTECTION SYSTEMS PERMIT	185855	\$150.00
04/22/15	AGUSTO GONZALEZ	10447		X	BURN PERMIT	185855	\$25.00
04/22/15	JOSE JARDON	10448	X		BURN PERMIT	185855	\$25.00
04/22/15	ARTURO MARQUEZ	10449		X	BURN PERMIT	185855	\$25.00
04/22/15	JORGE A CHAPA	10450	X		BURN PERMIT	185855	\$25.00
04/22/15	MARIEN AYALA	10451	X		BURN PERMIT	185855	\$25.00

04/22/15	JUANITA CASTILLO	10452	X✓		BURN PERMIT	185855	\$25.00
04/22/15	GRISelda DUELLMATA	10453			COMMERCIAL BURN PERMIT	185855	\$100.00
04/22/15	SANTIAGO ALONZO	10454			COMMERCIAL BURN PERMIT (3)	185855	\$300.00
04/22/15	MELISSA E VILLARREAL	10455	X✓		BURN PERMIT (2)	185855	\$50.00
04/22/15	ROXANA FLORES	10456	X✓		BURN PERMIT	185855	\$25.00
04/22/15	DAVID LEE GONZALES	10457	X✓		BURN PERMIT	185855	\$25.00
04/22/15	ROBERTO GALVAN	10458	X✓		BURN PERMIT	185855	\$25.00
04/22/15	OLGA PEREZ	10459	X✓		BURN PERMIT	185855	\$25.00
04/22/15	OLGA PEREZ	10460	X✓		BURN PERMIT	185855	\$25.00
04/22/15	BERTHA ALICIA TAMEZ KOOL KIDS ACADEMY	10461		X✓	BUSINESS OCCUPANCY	185855	\$75.00
04/22/15	DANIEL MARTINEZ	10462	X✓		BURN PERMIT	185855	\$25.00
04/22/15	MANUEL CANTU	10463	X✓		BURN PERMIT	185855	\$25.00
04/22/15	JOSELIN PEDRAZA (PROTECH) KIDDIE KOLLEGE LEARNING CENTER	10464		X✓	FIRE ALARM SYSTEMS PERMIT	185855	\$100.00
04/22/15	KATHRYN A SALAZAR	10465	X✓		BURN PERMIT	185855	\$25.00
04/22/15	LOUDRES HEDIT MARISCAL	10466		X✓	BURN PERMIT	185855	\$25.00
04/22/15	BENJAMIN ROBLES	10467	X✓		BURN PERMIT	185855	\$25.00
04/22/15	ADOLFO ALEJANDRO LA COCINA DE DON ALEX	10468	X✓		BUSINESS OCCUPANCY	185855	\$75.00
04/22/15	DANIEL LOPEZ	10469	X✓		BURN PERMIT	185855	\$25.00
04/22/15	MARIA PENA	10470		X✓	BURN PERMIT	185855	\$25.00
04/22/15	OSCAR HUERTA DERKSEN	10471		X✓	BUSINESS OCCUPANCY	185855	\$75.00
04/22/15	ERNESTO MUNGUIA GARCIA	10472	X✓		BURN PERMIT	185855	\$25.00
04/22/15	RUBEN PACHECO	10473	X✓		BURN PERMIT	185855	\$25.00
04/23/15	ELEAZAR GUERRA ✓	10474	X✓		BURN PERMIT	185978	\$25.00
04/23/15	ROSARIO L ZAVALA ✓	10475	X✓		BURN PERMIT	185978	\$25.00
04/27/15	LEONOR MICHAEL	10476	X	X✓	BURN PERMIT	185979	\$25.00
04/27/15	MARIO OLGUIN	10477	X	X	BURN PERMIT	185979	\$25.00

X/5

04/27/15	OLGA SAENZ	10478	X ✓			BURN PERMIT (2)	185979	\$50.00
04/29/15	LEONEL MORADO	10479	X ✓			BURN PERMIT	186065	\$25.00
04/29/15	HUMBERTO J MOYAR	10480	X ✓			BURN PERMIT	186065	\$25.00
04/29/15	JOSE PADILLA	10481	X ✓			BURN PERMIT	186065	\$25.00
04/29/15	GELACIA MEJIA INTERNATIONAL HOT DOGS	10482	X ✓			BUSINESS OCCUPANCY	186065	\$75.00
04/29/15	REBECCA ESCOBAR	10483	X ✓			BURN PERMIT	186065	\$25.00
04/29/15	GUADALUPE CANTU TAQUERIA LA FOGATA	10484		X ✓		FIRE PROTECTION SYSTEMS PERMIT	186065	\$150.00
04/29/15	MARTIN GARZA	10485	X ✓			BURN PERMIT	186065	\$25.00
04/29/15	ANAV PINEDA SUSANA'S CLUB	10486	X ✓			BUSINESS OCCUPANCY	186065	\$75.00
04/29/15	MARTIN GARZA SAN JOSE CEMETARY	10487	X ✓			BURN PERMIT	186065	\$25.00
04/29/15	VANESSA Y NAVARRO HERBALIFE CLUB	10488	X ✓			BUSINESS OCCUPANCY	186065	\$75.00
04/29/15	FABIAN LUNA	10489	X ✓			BURN PERMIT	186065	\$25.00
04/29/15	XOCHITL ORTIZ	10490		X ✓		BURN PERMIT (2)	186065	\$50.00
04/29/15	JAIME GONZALEZ RGV SNO	10491		X ✓		BUSINESS OCCUPANCY	186065	\$75.00
04/29/15	JOSE CUELLAR	10492	X ✓			BURN PERMIT	186065	\$25.00
04/29/15	ADAN OLIVAREZ	10493	X ✓			BURN PERMIT	186065	\$25.00
04/29/15	LORENA HERNANDEZ APT UNITS 4-PLEX	10494	X ✓			DUPLICATE PERMIT	186065	\$5.00
04/29/15	PATRICIA OTUNA	10495	X ✓			BURN PERMIT	186065	\$25.00
04/29/15	ALFONSO MEDINA	10496		X ✓		BURN PERMIT	186065	\$25.00
04/29/15	ROCIO VEGA TORTILLERIA VEGA	10497	X ✓			BUSINESS OCCUPANCY	186065	\$75.00
04/29/15	IGNACIO GAMEZ	10498	X ✓			BURN PERMIT	186065	\$25.00
04/29/15	DIANA CUELLAR XTREME WIRELESS	10499	X ✓			BUSINESS OCCUPANCY	186065	\$75.00
04/29/15	RICARDO HERNANDEZ KIDDIE KOLLEGE LEARNING CENTER	10500		X ✓		BUSINESS OCCUPANCY	186065	\$75.00
04/29/15	BRODY SALINAS	10501	X ✓			BURN PERMIT	186065	\$25.00
04/29/15	RAMIRO ALVARADO JR	10502	X ✓			BURN PERMIT	186065	\$25.00
04/29/15	BULLDOG FIRE & SAFETY ROY BENAVIDES	10503		X ✓		FIRE PROTECTION SYSTEMS PERMIT	186065	\$150.00

04/27/15	OLGA SAENZ	10478	X		BURN PERMIT (2)	185979	\$50.00
04/29/15	LEONEL MORADO	10479	X		BURN PERMIT	186065	\$25.00
04/29/15	HUMBERTO J MOYAR	10480	X		BURN PERMIT	186065	\$25.00
04/29/15	JOSE PADILLA	10481	X		BURN PERMIT	186065	\$25.00
04/29/15	GELACIA MEJIA INTERNATIONAL HOT DOGS	10482	X		BUSINESS OCCUPANCY	186065	\$75.00
04/29/15	REBECCA ESCOBAR	10483	X		BURN PERMIT	186065	\$25.00
04/29/15	GUADALUPE CANTU TAQUERIA LA FOGATA	10484		X	FIRE PROTECTION SYSTEMS PERMIT	186065	\$150.00
04/29/15	MARTIN GARZA	10485	X		BURN PERMIT	186065	\$25.00
04/29/15	ANAV PINEDA SUSANA'S CLUB	10486	X		BUSINESS OCCUPANCY	186065	\$75.00
04/29/15	MARTIN GARZA SAN JOSE CEMETARY	10487	X		BURN PERMIT	186065	\$25.00
04/29/15	VANESSA Y NAVARRO HERBALIFE CLUB	10488	X		BUSINESS OCCUPANCY	186065	\$75.00
04/29/15	FABIAN LUNA	10489	X		BURN PERMIT	186065	\$25.00
04/29/15	XOCHITL ORTIZ	10490		X	BURN PERMIT (2)	186065	\$50.00
04/29/15	JAIME GONZALEZ RGV SNO	10491		X	BUSINESS OCCUPANCY	186065	\$75.00
04/29/15	JOSE CUELLAR	10492	X		BURN PERMIT	186065	\$25.00
04/29/15	ADAN OLIVAREZ	10493	X		BURN PERMIT	186065	\$25.00
04/29/15	LORENA HERNANDEZ APT UNITS 4-PLEX	10494	X		DUPLICATE PERMIT	186065	\$5.00
04/29/15	PATRICIA OTUNA	10495	X		BURN PERMIT	186065	\$25.00
04/29/15	ALFONSO MEDINA	10496		X	BURN PERMIT	186065	\$25.00
04/29/15	IGNACIO GAMEZ	10498	X		BURN PERMIT	186065	\$25.00
04/29/15	ROCIO VEGA TORTILLERIA VEGA	10497	X		BUSINESS OCCUPANCY	186065	\$75.00
04/29/15	DIANA CUELLAR XTREME WIRELESS	10499	X		BUSINESS OCCUPANCY	186065	\$75.00
04/29/15	RICARDO HERNANDEZ KIDDIE KOLLEGE LEARNING CENTER	10500		X	BUSINESS OCCUPANCY	186065	\$75.00
04/29/15	BRODY SALINAS	10501	X		BURN PERMIT	186065	\$25.00
04/29/15	RAMIRO ALVARADO JR	10502	X		BURN PERMIT	186065	\$25.00
04/29/15	BULLDOG FIRE & SAFETY ROY BENAVIDES	10503		X	FIRE PROTECTION SYSTEMS PERMIT	186065	\$150.00

04/29/15	BULLDOG FIRE & SAFETY COMMUNITY ACTION SAN CARLOS	10504	X ✓		FIRE PROTECTION SYSTEMS PERMIT	186065	\$150.00
04/29/15	BULLDOG FIRE & SAFETY MEJOR VIDA #2	10505	X		FIRE PROTECTION SYSTEMS PERMIT	186065	\$150.00
04/30/15	MANUEL SANCHEZ	10506	X	2015 MAY 8 AM 10:21	BURN PERMIT	186235	\$25.00
04/30/15	GUADALUPE MARTINEZ SR	10507	X		BURN PERMIT (2)	186235	\$50.00
04/30/15	GUILLEN MOISES LITTLE BLESSINGS LEARNING CENTER	10508	X		FIRE ALARM SYSTEMS PERMIT	186235	\$100.00
Grand Total							\$15,827.50

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] 5/8/15 Prepared by: Elizabeth Castro 05-07-15
 Chief Deputy Fire Marshal Date Administrative Assistant Date

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: [Signature]
 DATE: 6/3/15

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

June 9, 2015

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

Re: Review of *Monthly Fees Report* and Supporting Documentation
For the month of April 2015

Dear Mr. Martinez:

We have conducted a limited scope review of the *Monthly Fees Report* and supporting documentation for the month of April 2015 pursuant to Local Government Code §115.002 (a) and (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 Fees Report* for the month of April 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, the *Monthly Fees Report*, and fee schedules. The following procedures were performed:

- Reviewed the submittal date of the *Monthly Fees Report* to the County Auditor's Office to determine if the report and 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.

HIDALGO COUNTY DISTRICT JUDGES

LUIS M. SINGLETERRY
JUDGE, 32ND D.C.

RODOLFO DELGADO
JUDGE, 33RD D.C.

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

ROSE GUERRA REYNA
JUDGE, 206TH D.C.

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

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

NOE GONZALEZ
JUDGE, 370TH D.C.
OVERSEER

LETICIA LOPEZ
JUDGE, 389TH D.C.

AIDA SALINAS FLORES
JUDGE, 398TH D.C.

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

JESSE CONTRERA
JUDGE, 449TH D.C.

- Reviewed *Daily Remittance* 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 Fees Report* agreed to total receipts issued and the deposits made with the County Treasurer.
- Reviewed receipts issued, *Daily Remittance*, and *Monthly Fees Report* to verify proper completion.

Conclusion:

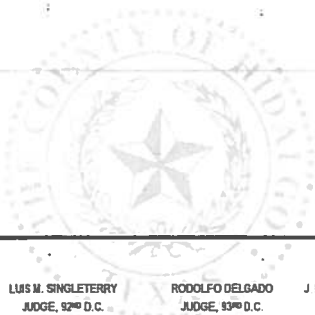
Total collections for the month of April 2015 were \$15,827.50. Based on the results of our review, we have concluded that generally fees collected were properly accounted and reported.

If you should have any questions, please do not hesitate to call Letty Chavez, Compliance Audit Supervisor, at 318-2511 ext. 4651, Arcy B. Duran, CPA, Director of Audit, at ext. 4645 or me at ext. 4604.

Respectfully,


Ray Eufrazio, CPA
County Auditor

cc: Valde Guerra, County 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, 286TH D.C.

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

JESSE CONTRERA
JUDGE, 449TH D.C.

HIDALGO COUNTY FIRE MARSHAL MONTHLY REPORT FOR THE MONTH OF MAY *phc*

	APPLICANT	RECEIPT	Q Cash	Q Check	Q MO	TYPE OF	TREASURER	AMOUNTS DUE TO
DATE	NAME	NUMBER				SERVICE	RECEIPT	COUNTY
05/01/15	ORLANDO VILLARREAL	10509 ~~4~~	X✓			BURN PERMIT ~~4~~	186238 ~~4~~	\$25.00 ~~4~~
05/04/15	CARLOS GARCIA	10510 ~~4~~	X✓			BURN PERMIT ~~4~~	186239 ~~4~~	\$25.00 ~~4~~
05/04/15	LA FRONTERA COLD STORAGE	10511 ~~4~~		X✓		COPY OF INVESTIGATION REPORT ~~4~~	186239 ~~4~~	\$25.00 ~~4~~
05/05/15	REBECCA MARTINEZ	10512 ~~4~~	X✓			BURN PERMIT ~~4~~	186379 ~~4~~	\$25.00 ~~4~~
05/06/15	PEDRO PEDROZA	10513 ~~4~~	X✓			BURN PERMIT ~~4~~	186380 ~~4~~	\$25.00 ~~4~~
05/06/15	DON LONGWELL	10514 ~~4~~	X✓			COMMERCIAL BURN PERMIT (2) ~~4~~	186380 ~~4~~	\$200.00 ~~4~~
05/06/15	ORLANDO GONZALEZ	10515 ~~4~~	X✓			BURN PERMIT ~~4~~	186380 ~~4~~	\$25.00 ~~4~~
05/06/15	DAVID VILLARREAL VILLARREAL'S HARDWARE	10516 ~~4~~		X✓		BUSINESS OCCUPANCY ~~4~~	186380 ~~4~~	\$75.00 ~~4~~
05/06/15	ELIAS MORALES ROSELIS TORTILLA FACTORY	10517 ~~4~~	X✓			BUSINESS OCCUPANCY ~~4~~	186380 ~~4~~	\$75.00 ~~4~~
05/06/15	FRANCISCO HERNANDEZ	10518 ~~4~~	X✓			BURN PERMIT ~~4~~	186380 ~~4~~	\$25.00 ~~4~~
05/06/15	JOSE LUIS LOREDO	10519 ~~4~~	X✓			BURN PERMIT ~~4~~	186380 ~~4~~	\$25.00 ~~4~~
05/06/15	LUDIVINA GRANADOS HARD BAR	10520 ~~4~~	X✓			BUSINESS OCCUPANCY ~~4~~	186380 ~~4~~	\$75.00 ~~4~~
05/06/15	JUAN RIOS JR	10521 ~~4~~		X✓		BURN PERMIT ~~4~~	186380 ~~4~~	\$25.00 ~~4~~
05/06/15	EFREN DIAZ	10522 ~~4~~	X✓			BURN PERMIT ~~4~~	186380 ~~4~~	\$25.00 ~~4~~
05/06/15	AURORA SAN MIGUEL	10523 ~~4~~	X✓			BURN PERMIT ~~4~~	186380 ~~4~~	\$25.00 ~~4~~
05/06/15	ABELINO GARZA	10524 ~~4~~	X✓			BURN PERMIT ~~4~~	186380 ~~4~~	\$25.00 ~~4~~
05/06/15	JESUS GONZALEZ TAQUERIA KOMILA	10525 ~~4~~	X✓			BUSINESS OCCUPANCY ~~4~~	186380 ~~4~~	\$75.00 ~~4~~
05/06/15	HUMBERTO GARCIA	10526 ~~4~~		X✓		COMMERCIAL BURN PERMIT	186380 ~~4~~	\$100.00 ~~4~~
05/06/15	MARIA CANTU	10527 ~~4~~	X✓			BURN PERMIT ~~4~~	186380 ~~4~~	\$25.00 ~~4~~
05/06/15	GILBERTO RODRIGUEZ	10528 ~~4~~	X✓			BURN PERMIT ~~4~~	186380 ~~4~~	\$25.00 ~~4~~
05/06/15	MARCELINO DE LEON LOS TRIGALES	10529 ~~4~~	X✓			BUSINESS OCCUPANCY ~~4~~	186380 ~~4~~	\$75.00 ~~4~~
05/06/15	ANDREA E CASTILLO GST TRADING LLC	10530 ~~4~~	X✓			BUSINESS OCCUPANCY ~~4~~	186380 ~~4~~	\$75.00 ~~4~~
05/06/15	FERNANDO CUEVAS	10531 ~~4~~		X✓		BURN PERMIT ~~4~~	186380 ~~4~~	\$25.00 ~~4~~

1,125.00

05/06/15	ADALBERTO GARCIA	10532	X✓			BURN PERMIT	186380	\$25.00
05/06/15	OSCAR SALAZAR	10533	X✓			BURN PERMIT	186380	\$25.00
05/06/15	YOLANDA BANDA	10534	X✓			BURN PERMIT	186380	\$25.00
05/06/15	MARIA GARZA	10535		X✓		BURN PERMIT	186380	\$25.00
05/06/15	RAYMOND ESCOBEDO MUNGI'S CORNER STORE	10536	X✓			BUSINESS OCCUPANCY	186380	\$75.00
05/06/15	NOE FLORES	10537			X✓	BURN PERMIT	186380	\$25.00
05/06/15	ERIC SAENZ	10538	X✓			BURN PERMIT	186380	\$25.00
05/06/15	MARIBEL RODRIGUEZ FITNESS CENTER	10539	X✓			BUSINESS OCCUPANCY	186380	\$75.00
05/06/15	ARTEMIO RAMIREZ	10540	X✓			BURN PERMIT	186380	\$25.00
05/06/15	ROSALIO DIAZ	10541	X✓			BURN PERMIT	186380	\$25.00
05/06/15	JESUS GARCIA SNO-CONE STAND	10542	X✓			BUSINESS OCCUPANCY	186380	\$75.00
05/06/15	MARIA ZUNIGA LUPITA'S BEAUTY SALON	10543		X✓		BUSINESS OCCUPANCY	186380	\$75.00
05/06/15	ALFRED DAVILA	10544	X✓			BURN PERMIT	186380	\$25.00
05/06/15	ALEJANDRO PERALES	10545	X✓			BURN PERMIT	186380	\$25.00
05/06/15	MARIA BARCO	10546	X✓			BURN PERMIT	186380	\$25.00
05/06/15	RIGOBERTO GONZALEZ	10547	X✓			BURN PERMIT	186380	\$25.00
05/06/15	MAYRA OCHOA	10548	X✓			BURN PERMIT	186380	\$25.00
05/06/15	ORLANDO VILLARREAL	10549	X✓			BURN PERMIT	186380	\$25.00
05/06/15	ROLANDO LOPEZ LA REYNERA BAKERY	10550		X✓		FIRE PROTECTION SYSTEM PERMIT	186380	\$150.00
05/06/15	RUBEN HERNANDEZ	10551	X✓			BURN PERMIT	186380	\$25.00
05/06/15	PATRICIA CHAPA	10552	X✓			BURN PERMIT	186380	\$25.00
05/06/15	MARIA TREVINO	10553	X✓			BURN PERMIT	186380	\$25.00
05/06/15	JORGE ELVA DAVILA	10554	X✓			BURN PERMIT	186380	\$25.00
05/06/15	LARRY KEISLER SUBWAY	10555		X✓		BUSINESS OCCUPANCY	186380	\$75.00
05/06/15	MARIO ORNELAS	10556	X✓			BURN PERMIT	186380	\$25.00
05/06/15	ARNOLDO GUERRERO	10557	X✓			BURN PERMIT	186380	\$25.00

1,025.00

05/06/15	NORMA SALINAS	105584	X✓			BURN PERMIT 4	1863804	\$25.004
05/06/15	SONIA IVETTE VERDIN NAILTASTIC	105594	X✓			BUSINESS OCCUPANCY4	1863804	\$75.004
05/06/15	TIWANA A SINGH	105604		X✓		BURN PERMIT 4	1863804	\$25.004
05/06/15	RAUL CORDOVA JR	105614	X✓			BURN PERMIT 4	1863804	\$25.004
05/06/15	JOSE MANUEL SAENZ JR SOUTH TEXAS WIRELESS	105624	X✓			BUSINESS OCCUPANCY4	1863804	\$75.004
05/06/15	JOSE MANUEL SAENZ JR SOUTH TEXAS WIRELESS	105634	X✓			BUSINESS OCCUPANCY4	1863804	\$75.004
05/06/15	GLENDA RODRIGUEZ	105644	X✓			BURN PERMIT 4	1863804	\$25.004
05/06/15	MONICA RAMOS APARTMENTS	105654	X✓			BUSINESS OCCUPANCY4	1863804	\$75.004
05/06/15	HECTOR CAMERON HOME AWAY FROM HOME	105664		X✓		BUSINESS OCCUPANCY4	1863804	\$75.004
05/06/15	MONICA RAMOS	105674	X✓			BURN PERMIT 4	1863804	\$25.004
05/06/15	HERIBERTO LUNA	105684	X✓			BURN PERMIT 4	1863804	\$25.004
05/06/15	NANCY ORTEGA J&F TAQUITO EXPRESS	105694	X			BUSINESS OCCUPANCY4	1863804	\$75.004
05/06/15	SATURINO CODINA LA REYNERA BAKERY	105704	X✓			FIRE PROTECTION SYSTEM PERMIT 4	1863804	\$150.004
05/06/15	ARNOLDO ARTIAGA	105714	X✓			BURN PERMIT 4	1863804	\$25.004
05/06/15	PASTSY A FLORES JAFECITOS CAFÉ	105724	X✓			BUSINESS OCCUPANCY4	1863804	\$75.004
05/06/15	MARCELO MENDOZA JR	105734	X✓			BURN PERMIT 4	1863804	\$25.004
05/06/15	IRMA VEGA RODRIGUEZ MINI STORE	105744	X✓			FIXED PIPE SYSTEM PERMIT 4	1863804	\$50.004
05/07/15	MARIA E GUAJARDO	105754	X✓			BURN PERMIT 4	1863814	\$25.004
05/07/15	ISAC MOLINA SMALL KITCHEN	105764	X✓			BUSINESS OCCUPANCY4	1863814	\$75.004
05/08/15	GUADALUPE HERNANDEZ	105774	X✓			BURN PERMIT4	1864454	\$25.004
05/08/15	GONZALO MANCIAS	105784	X✓			BURN PERMIT 4	1864454	\$25.004
05/08/15	ROGELIO LONGORIA	105794	X✓			BURN PERMIT 4	1864454	\$25.004
05/08/15	GABRIEL ISAAC LUNA	105804	X✓			BURN PERMIT4	1864454	\$25.004
05/08/15	SHANNON R LINDLEY	105814	X✓			BURN PERMIT 4	1864454	\$25.004
05/11/15	HECTOR DIAZ-CORTEZ	105824	X✓			BURN PERMIT 4	1866204	\$25.004
05/11/15	REFUGIO LOPEZ	105834	X✓			BURN PERMIT 4	1866204	\$25.004

1,200.00

05/11/15	JORGE L RUIZ	10584	X✓		BURN PERMIT (4)	186620	\$100.00
05/11/15	JESUS FLORES	10585	X✓		BURN PERMIT	186620	\$25.00
05/13/15	JOSE G NIETO	10586	X✓		BURN PERMIT	186622	\$25.00
05/13/15	CRUZ HERRERA	10587	X✓		BURN PERMIT	186622	\$25.00
05/13/15	JORGE SANCHEZ CARWASH W/ SNACK STAND	10588	X✓		BUILDING PERMIT	186622	\$200.00
05/13/15	ERNESTINE ROBLEDO	10589	X✓		BURN PERMIT	186622	\$25.00
05/13/15	ELISA MARTINEZ GOLDEN CHICK	10590	X✓		BUSINESS OCCUPANCY	186622	\$75.00
05/13/15	ANSELMO GARZA CHERRY'S DRIVE THRU	10591	X✓		BUSINESS OCCUPANCY	186622	\$75.00
05/13/15	HILDA BOTELLO	10592	X✓		BURN PERMIT	186622	\$25.00
05/13/15	EDELMIRA BARAJAS DE LA ROSA	10593	X✓		BUSINESS OCCUPANCY	186622	\$75.00
05/13/15	JAIME ENRIQUEZ	10594	X✓		BURN PERMIT	186622	\$25.00
05/13/15	CARLO FELCH	10595	X✓		BURN PERMIT	186622	\$25.00
05/13/15	EDELMIRO RODRIGUEZ	10596	X✓		BURN PERMIT	186622	\$25.00
05/13/15	RUBEN FLORES	10597	X✓		COPY OF INVESTIGATION REPORT	186622	\$25.00
05/13/15	MONICA VILLARREAL SUN LOAN	10598	X✓		BUSINESS OCCUPANCY	186622	\$75.00
05/13/15	MANUEL CONDE	10599	X✓		BURN PERMIT	186622	\$25.00
05/13/15	LARRY ALVARADO TIRE SHOP	10600	X✓		BUILDING PERMIT	186622	\$200.00
05/13/15	JOSEFINA MEDINA	10601	X✓		BURN PERMIT	186622	\$25.00
05/13/15	SILVESTRE VILLARREAL TAQUERIA JIMENEZ	10602	X✓		BUSINESS OCCUPANCY	186622	\$75.00
05/13/15	JULIO LOPEZ LITTLE ANGELS DAY CARE	10603	X✓		BUSINESS OCCUPANCY	186622	\$75.00
05/13/15	JULIO LOPEZ ALL VALLEY CHILD CARE	10604	X✓		BUSINESS OCCUPANCY	186622	\$75.00
05/13/15	NICOLAS LOZANO	10605	X✓		BURN PERMIT	186622	\$25.00
05/13/15	MIKE HERRERA EL PATO #10	10606	X✓		BUSINESS OCCUPANCY	186622	\$75.00
05/13/15	MARGARITA GUERRERO	10607	X✓		BURN PERMIT	186622	\$25.00
05/13/15	JOSE CARRIZALEZ	10608	X✓		BURN PERMIT	186622	\$25.00
05/13/15	ANITA FLORES BRIGHT STARS MONTESSORI	10609	X✓		BUSINESS OCCUPANCY	186622	\$75.00

1,525.00
X

05/27/15	MAURICIO SALINAS JR (Receipt accidentally skipped)	10610	X✓		BURN PERMIT	187031	\$25.00
05/13/15	OSVALDO CABADA JR	10611	X✓		BURN PERMIT	186622	\$25.00
05/13/15	LAURO SALDANA JR	10612	X✓		BURN PERMIT	186622	\$25.00
05/13/15	ANTONIO CONCHA	10613	X✓		BURN PERMIT	186622	\$25.00
05/13/15	OSCAR CONCHA	10614	X✓		BURN PERMIT	186622	\$25.00
05/13/15	JUAN TAMEZ	10615	X✓		BURN PERMIT	186622	\$25.00
05/13/15	ROSARIO PEREZ EL PACHIS	10616	X✓		BUSINESS OCCUPANCY	186622	\$75.00
05/13/15	EVA DUARTE MARTINEZ	10617	X✓		BURN PERMIT	186622	\$25.00
05/13/15	DIANA DUARTE	10618	X/		BURN PERMIT	186622	\$25.00
05/13/15	JUANITA HERNANDEZ	10619	X		BURN PERMIT	186622	\$25.00
05/14/15	RUBEN VILLALON EL TESORO GAME ROOM	10620	X✓		BUSINESS OCCUPANCY	186621	\$75.00
05/15/15	LLOYD ANTHONY	10621	X✓		BURN PERMIT	186721	\$25.00
05/18/15	JESUS CHAVEZ ANDRADE	10622	X✓		BURN PERMIT	186722	\$25.00
05/20/15	ROBERTO RODRIGUEZ	10623	X		BURN PERMIT	186813	\$25.00
05/20/15	ASG SECURITY PARAMOUNT CITRUS PLANT	10624	X		FIRE ALARM SYSTEM PERMIT	186813	\$131.50
05/20/15	ERASMO DE LA CRUZ	10625	X		BURN PERMIT	186813	\$25.00
05/20/15	NORMA LOPEZ TAQUERIA YADIRAS	10626	X		BUSINESS OCCUPANCY	186813	\$75.00
05/20/15	FRANCISCO JUAREZ ECCLEAGE PROPERTIES	10627	X		BUILDING PERMIT	186813	\$200.00
05/20/15	MARIA RAMOS	10628	X		BURN PERMIT	186813	\$25.00
05/20/15	SANTIAGO ALONZO	10629	X		BURN PERMIT	186813	\$25.00
05/20/15	AGUSTIN HERNANDEZ	10630	X		BURN PERMIT	186813	\$25.00
05/20/15	EDGAR VILLAPANDO RASPA STAND	10631	X		BUILDING PERMIT	186813	\$200.00
05/20/15	MARTHA GARZA	10632	X		BURN PERMIT	186813	\$25.00
05/20/15	BALDEMAR ALEJANDRO B MOTORS	10633	X		BUILDING PERMIT	186813	\$200.00
05/20/15	ELIDA PEREZ	10634	X		BURN PERMIT	186813	\$25.00
05/20/15	DANIEL FUENTES D & J AUTO SALES	10635	X		BUSINESS OCCUPANCY	186813	\$75.00

1,481.50

05/20/15	MARY PEREZ	10636		X✓		BURN PERMIT	186813	\$25.00
05/20/15	LUCERO VICENCIO GUILLEN CLUB HOUSE DAY CARE	10637	X✓			BUSINESS OCCUPANCY	186813	\$75.00
05/20/15	ANGELICA BEAS BIBIS NUTRICION CLUB	10638	X✓			BUSINESS OCCUPANCY	186813	\$75.00 ✓
05/20/15	RAMIRO JOSE RODRIGUEZ JR SAENZ PHARMACY	10639		X✓		BUSINESS OCCUPANCY	186813	\$75.00
05/20/15	LORENZO BAZAN	10640	X✓			BURN PERMIT	186813	\$25.00
05/20/15	JUAN LUCIANDO GARCIA	10641	X✓			BURN PERMIT	186813	\$25.00
05/20/15	TEOFILO GARZA	10642		X✓		BURN PERMIT	186813	\$25.00 ✓
05/20/15	BART MONTOYA	10643	X✓			BURN PERMIT	186813	\$25.00
05/20/15	ELOY FRANCO CHA CHA DOGS	10644	X✓			BUSINESS OCCUPANCY	186813	\$75.00
05/20/15	CYNTHIA CASTILLO PATRIOT FIREWORKS	10645	X✓			BUSINESS OCCUPANCY	186813	\$75.00
05/20/15	MARIBEL RODRIGUEZ	10646	X✓			BURN PERMIT	186813	\$25.00
05/20/15	JORGE GONZALEZ GONZALEZ (MOBILE CART)	10647	X✓			BUSINESS OCCUPANCY	186813	\$75.00
05/20/15	JOHN DEICLA REPUBLIC SERVICES	10648		X✓		BUSINESS OCCUPANCY	186813	\$75.00
05/20/15	JAMES CHAPMAN ELSA HOUSING AUTHORITY	10649		X✓		FIRE ALARM SYSTEM PERMIT	186813	\$100.50
05/20/15	RAMON ANDRES GONZALEZ	10650	X✓			BURN PERMIT	186813	\$25.00
05/20/15	ANGELICA TREVINO ABBYSPTAS RASPAS	10651	X✓			BUSINESS OCCUPANCY	186813	\$75.00
05/20/15	INES LOPEZ INES HOT RODS	10652	X✓			BUILDING PERMIT	186813	\$200.00
05/20/15	MARIA G DELUNA	10653	X✓			BURN PERMIT	186813	\$25.00
05/20/15	ESTEBAN ZUNIGA TACOS MR. RAYO	10654	X✓			BUSINESS OCCUPANCY	186813	\$75.00
05/20/15	MICHAEL ANTHONY CASTILLO	10655		X✓		BURN PERMIT	186813	\$25.00
05/20/15	VOID	10656				VOID	186813	\$0.00
05/20/15	MARIA RODRIGUEZ	10657	X✓			BURN PERMIT	186813	\$25.00
05/20/15	VOID	10658				VOID	186813	\$0.00
05/20/15	FELIX ALANIZ FELIX MEAT MARKET	10659		X✓		BUSINESS OCCUPANCY	186813	\$75.00
05/20/15	BERTHA CASTELLON FOSTER HOME	10660		X✓		BUSINESS OCCUPANCY	186813	\$75.00
05/20/15	CARLOS LEAL	10661	X✓			BURN PERMIT	186813	\$25.00

1,400.50

05/20/15	ASG SECURITY PARAMOUNT CITRUS PLANT	10662		X		FIRE ALARM SYSTEM PERMIT	186813	\$75.00
05/20/15	ROLANDO LOPEZ LA REYNERA BAKERY	10663		X		FIRE PROTECTION SYSTEM PERMIT	186813	\$150.00
05/20/15	JOSE LONGORIA JR	10664		X		BURN PERMIT	186813	\$25.00
05/20/15	JOSE LONGORIA JR	10665		X		BURN PERMIT	186813	\$25.00
05/20/15	MIGUEL TOSEARO	10666	X			BURN PERMIT	186813	\$25.00
05/21/15	DON LONGWELL	10667	X			COMMERCIAL BURN PERMIT (2)	186814	\$200.00
05/21/15	GAYLE JACKSON	10668	X			BURN PERMIT	186814	\$25.00
05/22/15	JAMES WAYNE DOLLAR GENERAL #7317	10669		X		BUSINESS OCCUPANCY	187027	\$75.00
05/22/15	SIGIFREDO OCHOA	10670	X			BURN PERMIT	187027	\$25.00
05/22/15	AURORA HERNANDEZ	10671	X			BURN PERMIT	187027	\$25.00
05/22/15	FERNANDO GARZA	10672	X			BURN PERMIT	187027	\$25.00
05/22/15	ELOY PULIDO	10673	X			BURN PERMIT	187027	\$25.00
05/22/15	ROBERTO RUIZ	10674	X			BURN PERMIT	187027	\$25.00
05/26/15	FRED LOYA INSURANCE (LA JOYA)	10675		X		BUSINESS OCCUPANCY	187029	\$75.00
05/26/15	NFFCO FIRE INVESTIGATIONS	10676		X		COPY OF INVESTIGATION REPORT	187029	\$25.00
05/27/15	JUAN RAYA	10677	X			BURN PERMIT	187031	\$25.00
05/27/15	ELENA GARCIA	10678	X			BURN PERMIT	187031	\$25.00
05/27/15	RODOLFO TREVINO	10679	X			BURN PERMIT	187031	\$25.00
05/27/15	ANITA FLORES BRIGHT STARS #2	10680		X		BUSINESS OCCUPANCY	187031	\$75.00
05/27/15	ARMANDO CASARES	10681		X		BURN PERMIT	187031	\$25.00
05/27/15	ANDY PEREZ	10682		X		BURN PERMIT (2)	187031	\$50.00
05/27/15	ALETUSE CANTU PECAN DENTAL P.A.	10683	X			BUSINESS OCCUPANCY	187031	\$125.00
05/27/15	MAXIE RAMIREZ	10684	X			BURN PERMIT	187031	\$25.00
05/27/15	APOLONIA CERDA FOSTER HOME	10685	X			BUSINESS OCCUPANCY	187031	\$75.00
05/27/15	EDNA L PEREZ QUEEN BEAUTY SALON	10686	X			BUSINESS OCCUPANCY	187031	\$75.00
05/27/15	JORGE DIAZ	10687	X			BURN PERMIT	187031	\$25.00

05/27/15	JOE METZ	10688	X			BURN PERMIT	187031	\$25.00
05/27/15	FEDERICO MARTINEZ	10689		X		BURN PERMIT (3)	187031	\$75.00
05/27/15	GUILLERMO HERNANDEZ EL PROGRESO BAKERY	10690	X			BUSINESS OCCUPANCY	187031	\$75.00
05/27/15	ISABEL GARZA ISABELS DAY CARE	10691		X		BUSINESS OCCUPANCY	187031	\$75.00
05/27/15	MARIA HERNANDEZ	10692	X			BURN PERMIT	187031	\$25.00
05/27/15	LETICIA LOPEZ LETTY'S DAY CARE	10693		X		BUSINESS OCCUPANCY	187031	\$75.00
05/27/15	SILVIA GONZALEZ	10694	X			BURN PERMIT	187031	\$25.00
05/27/15	PAULA RAMIREZ	10695	X			BURN PERMIT	187031	\$25.00
05/27/15	ONESIMO FLORES	10696	X			BURN PERMIT	187031	\$25.00
05/27/15	DELFINO GAONA SKYVIEW INVESTMENTS	10697	X			BUSINESS OCCUPANCY	187031	\$75.00
05/27/15	SOCORRO OCHOA	10698	X			BURN PERMIT	187031	\$25.00
05/27/15	ROSA DAVILA	10699	X			BURN PERMIT	187031	\$25.00
05/27/15	RUMALDO RAMIREZ	10700	X			BURN PERMIT	187031	\$25.00
05/27/15	JESUS ELIZONDO	10701		X		BURN PERMIT	187031	\$25.00
05/27/15	ONOFRE RIOS	10702	X			BURN PERMIT	187031	\$25.00
05/27/15	GRACIELA MORENO SECURITY FINANCE	10703		X		BUSINESS OCCUPANCY	187031	\$75.00
05/27/15	MARIO SERVANTES	10704	X			BURN PERMIT	187031	\$25.00
05/27/15	LUCAS VELA CASA ALAMO TAQUERIA	10705	X			BUSINESS OCCUPANCY	187031	\$75.00
05/27/15	NOEL YBARRA	10706	X			BURN PERMIT	187031	\$25.00
05/27/15	MARIA SALINAS LONDON BRIDGE LEARNING CENTER	10707	X			BUSINESS OCCUPANCY	187031	\$75.00
05/27/15	CHRISTY PATTERSON LOS TRIGALES BAKERY	10708		X		FIRE PROTECTION SYSTEM PERMIT	187031	\$150.00
05/27/15	MAURICIO CHACON	10709	X			BURN PERMIT	187031	\$25.00
05/27/15	FERNANDO RANGEL EL TORITO'S MEAT MARKET	10710		X		BUSINESS OCCUPANCY	187031	\$75.00
05/27/15	GUADALUPE MONTALVO	10711		X		BURN PERMIT	187031	\$25.00
05/27/15	ASHLEY CODINA LA REYNERA BAKERY	10712	X			SMOKE CONTROL SYSTEM PERMIT (2)	187031	\$240.00
05/27/15	JOSEPH FLORES	10713	X			BURN PERMIT	187031	\$25.00

1,440.00

XI

05/29/15	RUDY GARCIA	10714 ~~4~~	X ✓		BURN PERMIT ~~4~~	187144 ~~4~~	\$25.00 ~~4~~
05/29/15	CARLOS GARZA	10715 ~~4~~		X ✓	BURN PERMIT ~~4~~	187144 ~~4~~	\$25.00 ~~4~~
05/29/15	FERNANDO QUINTERO	10716 ~~4~~	X ✓		BURN PERMIT ~~4~~	187144 ~~4~~	\$25.00 ~~4~~
Grand Total							\$10,647.00

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

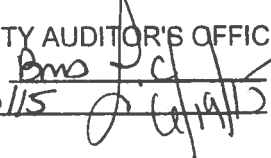
Approved by:  6/8/15 Prepared by: Elizabeth Castro 6/8/15
Fire Marshal Date Administrative Assistant Date

Print Name: Juan Martinez

Print Name: Elizabeth Castro

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

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

ADALGO COUNTY AUDITOR'S OFFICE
APPROVED BY: 
DATE: 6/18/15

2015 JUN 8 AM 11 02

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

June 24, 2015

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

Re: Review of *Monthly Fees Report* and Supporting Documentation
For the month of May 2015

Dear Mr. Martinez:

We have conducted a limited scope review of the *Monthly Fees Report* and supporting documentation for the month of May 2015 pursuant to Local Government Code §115.002 (a) and (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 Fees Report* for the month of May 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, the *Monthly Fees Report*, and fee schedules. The following procedures were performed:

- Reviewed the submittal date of the *Monthly Fees Report* to the County Auditor's Office to determine if the report and 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.

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.

IDA SALINAS FLORES
JUDGE, 39th D.C.

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

JESSE CONTRERAS
JUDGE, 44th D.C.

- Reviewed *Daily Remittance* 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 Fees Report* agreed to total receipts issued and the deposits made with the County Treasurer.
- Reviewed receipts issued, *Daily Remittance*, and *Monthly Fees Report* to verify proper completion.

Conclusion:

Total collections for the month of May 2015 were \$10,647.00. 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, Arcy B. Duran, CPA, Director of Audit, at ext. 4645 or me at ext. 4604.

Respectfully,



Ray Enfracio, CPA
County Auditor

cc: Valde Guerra, County Executive Officer

HIDALGO COUNTY DISTRICT JUDGES

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

RODOLFO DELGADO
JUDGE, 13TH D.C.

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JUDGE, 43RD D.C.

JESSE CONTRERA
JUDGE, 44TH D.C.

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

April 30, 2015 *pbc*

PART I: SUMMARY OF MONTHLY COLLECTIONS

A	B	C	D	E	F	G	H	I
	Receipt Date	Law Library Receipt # Sequence		Total Collected	Receipt Amount	Receipt No.	Receipt Date	OVER/ (SHORT)
		BEG #	END #					
1	1-Apr-15	55622 <i>Δ</i>	55626 <i>Δ</i>	\$ 456.75	\$ 456.75	185212	04/02/15	-
2	2-Apr-15	55627 <i>Δ</i>	55631 <i>Δ</i>	\$ 41.25	\$ 41.25	185333	04/07/15	-
3	3-Apr-15	Holiday <i>Δ</i>	0	\$ -				-
4	4-Apr-15	0	0	\$ -				-
5	5-Apr-15	0	0	\$ -				-
6	6-Apr-15	55632 <i>Δ</i>	55634 <i>Δ</i>	\$ 65.00	\$ 65.00	185334	04/07/15	-
7	7-Apr-15	55635 <i>Δ</i>	55641 <i>Δ</i>	\$ 85.50	\$ 85.50	185338	04/08/15	-
8	8-Apr-15	55642 <i>Δ</i>	55651 <i>Δ</i>	\$ 68.25	\$ 68.25	185399	04/09/15	-
9	9-Apr-15	55652 <i>Δ</i>	55655 <i>Δ</i>	\$ 27.75	\$ 27.75	~~2120979~~	04/13/15	1855104
10	10-Apr-15	55656 <i>Δ</i>	55659 <i>Δ</i>	\$ 33.50	\$ 33.50	185514	04/13/15	-
11	11-Apr-15	0	0	\$ -				-
12	12-Apr-15	0	0	\$ -				-
13	13-Apr-15	55660 <i>Δ</i>	55674 <i>Δ</i>	\$ 131.75	\$ 131.75	185539	04/14/15	-
14	14-Apr-15	55675 <i>Δ</i>	55681 <i>Δ</i>	\$ 125.25	\$ 125.25	185654	04/17/15	-
15	15-Apr-15	55682 <i>Δ</i>	55692 <i>Δ</i>	\$ 72.00	\$ 72.00	185655	04/17/15	-
16	16-Apr-15	55693 <i>Δ</i>	55698 <i>Δ</i>	\$ 36.50	\$ 36.50	185658	04/17/15	-
17	17-Apr-15	55699 <i>Δ</i>	55704 <i>Δ</i>	\$ 61.75	\$ 61.75	185759	04/21/05	-
18	18-Apr-15	0	0	\$ -				-
19	19-Apr-15	0	0	\$ -				-
20	20-Apr-15	55705 <i>Δ</i>	55709 <i>Δ</i>	\$ 40.25	\$ 40.25	185762	04/21/15	-
21	21-Apr-15	55710 <i>Δ</i>	55719 <i>Δ</i>	\$ 105.00	\$ 105.00	185865	04/24/15	-
22	22-Apr-15	55720 <i>Δ</i>	55722 <i>Δ</i>	\$ 18.00	\$ 18.00	185866	04/24/15	-
23	23-Apr-15	55723 <i>Δ</i>	55725 <i>Δ</i>	\$ 42.25	\$ 42.25	185960	04/28/15	-
24	24-Apr-15	55726 <i>Δ</i>	55735 <i>Δ</i>	\$ 74.75	\$ 74.75	185961	04/28/15	-
25	25-Apr-15		0	\$ -				-
26	26-Apr-15		0	\$ -				-
27	27-Apr-15	55736 <i>Δ</i>	55742 <i>Δ</i>	\$ 65.75	\$ 65.75	185962	04/28/15	-
28	28-Apr-15	55743 <i>Δ</i>	55746 <i>Δ</i>	\$ 51.25	\$ 51.25	186063	04/30/15	-
29	29-Apr-15	55747 <i>Δ</i>	55754 <i>Δ</i>	\$ 72.75	\$ 72.75	186064	04/30/15	-
30	30-Apr-15	55755 <i>Δ</i>	55762 <i>Δ</i>	\$ 77.75	\$ 77.75	186119	05/01/15	-
31	1-May-15		0	\$ -				-

TOTAL RECEIPTS AND FUNDS COLLECTED 1,353.00 0.00

LESS: REIMBURSEMENTS 0.00

FOR RECEIPT #(s): _____

TOTAL REVENUE COLLECTIONS 1,353.00

PART II: SUMMARY OF YEARLY COLLECTIONS:

January \$ 1,358.00
February \$ 1,580.25
March \$ 1,226.50
April \$ 1,353.00 *Δ*
May \$ -
June \$ -

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

HIDALGO COUNTY AUDITOR'S OFFICE

APPROVED BY: *Bmo* *2/24*

DATE: *5/12/15* *5/20/15*

(1) Subtotal \$ 5,517.75

(2) Subtotal \$ -

Total (1+2) \$ 5,517.75 *Δ*

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

Angie Chapar
LAW LIBRARIAN OF HIDALGO COUNTY, TX

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

COUNTY AUDITOR'S FORM: RE- CLL-001

REVISED: 2/10

XI

COUNTY OF HIDALGO

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



EDINBURG, TEXAS 78539

May 20, 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 April 2015

Dear Ms. Chapa:

We have conducted a limited scope review of the *Monthly Fees Report* and supporting documentation for the month of April 2015 pursuant to Local Government Code §115.002 (a) and (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 April 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 date of the *Monthly Fees Report* 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.

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, 448TH D.C.

- 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 issued, *Daily Remittance/Close-Out Forms*, and *Monthly Fees Report* to verify proper completion.

Conclusion:

Total collections for the month of April 2015 were \$1,353.00. 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.

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JUDGE, 139TH D.C.

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JUDGE, 430TH D.C.

JESSE CONTRERAS
JUDGE, 449TH D.C.

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

May 31, 2015

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-May-15	✓ 55763 ✓	55765 ✓	\$ 17.00	\$ 17.00	✓ 186228	05/05/15	-	
2	2-May-15	0	0	\$ -				-	
3	3-May-15	0	0	\$ -				-	
4	4-May-15	✓ 55766 ✓	55773 ✓	\$ 57.50	✓ 57.50	✓ 186229	05/05/15	-	
5	5-May-15	✓ 55774 ✓	55778 ✓	\$ 35.00	✓ 35.00	✓ 186341	05/07/15	-	
6	6-May-15	✓ 55779 ✓	55785 ✓	\$ 60.75	✓ 60.75	✓ 186517	05/13/15	-	
7	7-May-15	✓ 55786 ✓	55789 ✓	\$ 36.75	✓ 36.75	✓ 186518	05/13/15	-	
8	8-May-15	✓ 55790 ✓	55793 ✓	\$ 52.75	✓ 52.75	✓ 186519	05/13/15	-	
9	9-May-15	0	0	\$ -				-	
10	10-May-15	0	0	\$ -				-	
11	11-May-15	✓ 55794 ✓	55799 ✓	\$ 55.00	✓ 55.00	✓ 186520	05/13/15	-	
12	12-May-15	✓ 55800 ✓	55807 ✓	\$ 176.00	✓ 176.00	✓ 186552	05/14/15	-	
13	13-May-15	✓ 55808 ✓	55812 ✓	\$ 18.75	✓ 18.75	✓ 186633	05/15/15	-	
14	14-May-15	✓ 55813 ✓	55815 ✓	\$ 26.00	✓ 26.00	✓ 186634	05/15/15	-	
15	15-May-15	✓ 55816 ✓	55819 ✓	\$ 20.00	✓ 20.00	✓ 186711	05/19/15	-	
16	16-May-15	0	0	\$ -				-	
17	17-May-15	0	0	\$ -				-	
18	18-May-15	✓ 55820 ✓	55828 ✓	\$ 94.75	✓ 94.75	✓ 186712	05/19/15	-	
19	19-May-15	✓ 55829 ✓	55836 ✓	\$ 60.25	✓ 60.25	✓ 186855	05/26/15	-	
20	20-May-15	✓ 55837 ✓	55837 ✓	\$ 15.25	✓ 15.25	✓ 186865	05/26/15	-	
21	21-May-15	✓ 55838 ✓	55845 ✓	\$ 78.25	✓ 78.25	✓ 186866	05/26/15	-	
22	22-May-15	✓ 55846 ✓	55851 ✓	\$ 45.00	✓ 45.00	✓ 186867	05/26/15	-	
23	23-May-15	0	0	\$ -				-	
24	24-May-15	0	0	\$ -				-	
25	25-May-15	✓ Holiday	0	\$ -				-	
26	26-May-15	✓ 55852 ✓	55858 ✓	\$ 72.25	✓ 72.25	✓ 187051	05/29/15	-	
27	27-May-15	✓ 55859 ✓	55867 ✓	\$ 79.00	✓ 79.00	✓ 187052	05/29/15	-	
28	28-May-15	✓ 55868 ✓	55874 ✓	\$ 63.25	✓ 63.25	✓ 187206	06/03/15	-	
29	29-May-15	✓ 55875 ✓	55877 ✓	\$ 33.75	✓ 33.75	✓ 187208	06/03/15	-	
30	30-May-15	0	0	\$ -				-	
31	31-May-15	0	0	\$ -				-	

TOTAL RECEIPTS AND FUNDS COLLECTED

1,097.25

0.00

LESS: REIMBURSEMENTS

0.00

FOR RECEIPT #(s):

TOTAL REVENUE COLLECTIONS

1,097.25

PART II: SUMMARY OF YEARLY COLLECTIONS:

January \$ 1,358.00
February \$ 1,580.25
March \$ 1,226.50
April \$ 1,353.00
May \$ 1,097.25
June \$ -

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

HIDALGO COUNTY AUDITOR'S OFFICE

APPROVED BY: *[Signature]*

DATE: 6/2/15 27/4/15

(1) Subtotal \$ 6,615.00

(2) Subtotal \$ -

Total (1+2) \$ 6,615.00

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

[Signature]
LAW LIBRARIAN OF HIDALGO COUNTY, TX

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

[Handwritten mark]

COUNTY OF HIDALGO

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



EDINBURG, TEXAS 78539

July 7, 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 May 2015

Dear Ms. Chapa:

We have conducted a limited scope review of the *Monthly Fees Report* and supporting documentation for the month of May 2015 pursuant to Local Government Code §115.002 (a) and (b). The objective of the review was to determine if fees collected were properly accounted and reported.

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- 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.

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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aida salinas flores
JUDGE 398TH D.C.

ISRAEL RAMON JR.
JUDGE 430TH D.C.

JESSE CONTRERAS
JUDGE 449TH D.C.

- Verified that the collections per the *Monthly Fees Report* agreed to total receipts issued and the deposits made with the County Treasurer.
- Reviewed receipts issued, *Daily Remittance/Close-Out Forms*, and *Monthly Fees Report* to verify proper completion.

Conclusion:

Total collections for the month of May 2015 were \$1,097.25. 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, County Executive Officer

HIDALGO COUNTY DISTRICT JUDGES

LUIS M. SINGLETERRY
JUDGE 92ND D.C.

RODOLFO DELGADO
JUDGE 93RD D.C.

J. R. BOBBY FLORES
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ISRAEL RAMON, JR.
JUDGE 430TH D.C.

JESSE CONTRERA
JUDGE 449TH D.C.

**HIDALGO COUNTY HEALTH DEPARTMENT
ENVIRONMENTAL HEALTH DIVISION
MONTHLY FEES REPORT
FOR THE MONTH OF: MARCH 2015**

pbc

Part I: RECAP OF COLLECTIONS

A. TOTAL CASH COLLECTED

\$35,400.00

1. ON-SITE SEWAGE DISPOSAL INSPECTION PERMIT FEES

a. INSTALLATION PERMIT FEE

1. EDINBURG	\$5,440.00
2. MISSION	\$-
3. WESLACO	\$-

\$5,440.00

b. FINAL INSPECTION PERMIT FEE

1. EDINBURG	\$3,840.00
2. MISSION	\$-
3. WESLACO	\$-

\$3,840.00

2. RESTAURANT INSPECTION FEE

\$21,100.00

3. FOOD HANDLER'S CERTIFICATE FEES

\$5,020.00

4. MOBILE UNIT DECAL FEES

\$-

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

\$35,400.00

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

Name of Fee Collected	Fee Amt.	Statute Ref.	# Issued	GL Account Number	Amount Collected
LOCAL FEES					
Installation Permit Fee	\$75	HSC § 366.001 (A)	64	1100-345-21-340-000-0-000	\$4,800.00
Final Inspection Permit Fee	\$60	HSC § 366.001 (A)	64	1100-345-25-340-000-0-000	\$3,840.00
Restaurant Inspection Fee	\$150, \$125, \$100	HSC § 437.012	215	1100-345-22-340-000-0-000	\$21,100.00
Food Handler's Certificate Fee	\$20	HSC § 438.047	251	1100-345-23-340-001-0-000	\$5,020.00
Mobile Unit Decal Fee	\$5	HSC § 121.006 (a)	0	1100-345-24-340-000-0-000	\$-

STATE FEES

TCEQ Waste Water Fee	\$10	HSC § 367.010	64	1100-207-20-000-002-0-000	\$640.00

TOTAL AMOUNT DUE TO THE COUNTY TREASURER:

\$35,400.00

variance should => "0"

[Signature]
PREPARED BY

4/22/15
DATE

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

4/22/15
DATE

[Signature]
HEALTH DEPARTMENT DIRECTOR

Revised

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

Revised

HIDALGO COUNTY AUDITOR'S OFFICE
APPROVED BY: *[Signature]*
DATE: *4/23/15*

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

May 26, 2015

Mr. Eduardo Olivarez
Chief Administrative 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 March 2015

Dear Mr. Olivarez:

We have conducted a limited scope review of the Environmental Health Division *Monthly Fees Report* and supporting documentation for the month of March 2015 pursuant to Local Government Code §115.002 (a) and (b). The objective of the review was to determine if fees collected were properly accounted and reported.

Scope:

The scope of our review was limited to collections reported by your office on the Environmental Health Division *Monthly Fees Report* for the month of March 2015. 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 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, the *Monthly Fees Report*, and fee schedules. The following procedures were performed:

- Reviewed the submittal date of the *Monthly Fees Report* to the County Auditor's Office to determine if the report and 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.

HIDALGO COUNTY DISTRICT JUDGES

LUIS M. SINGLETERRY
JUDGE, 32nd D.C.

RODOLFO DELGADO
JUDGE, 33rd 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, 396th D.C.

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

JESSE CONTRERAS
JUDGE, 449th D.C.

- Reviewed receipts issued to determine if proper fee amounts were collected and reported.
- Verified that receipts followed sequential order.
- Verified that procedures for voided receipts were properly followed.
- Reviewed *Daily Remittance/Close-Out Report* 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 Fees Report* agreed to total receipts issued and the deposits made with the County Treasurer.
- Reviewed receipts issued, *Daily Remittance/Close-Out Reports*, and the *Monthly Fees Reports*, among other supporting documentation, to verify proper completion.

Conclusion:

: Total collections for the month of March 2015 were \$35,400.00. 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, 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.

ADA SALINAS FLORES
JUDGE, 398TH D.C.

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

JESSE CONTRERAS
JUDGE, 449TH D.C.

**HIDALGO COUNTY HEALTH DEPARTMENT
ENVIRONMENTAL HEALTH DIVISION
MONTHLY FEES REPORT
FOR THE MONTH OF: April 2015**

pbc

Part I: RECAP OF COLLECTIONS

A. TOTAL CASH COLLECTED

\$23,630.00 *4*

1. ON-SITE SEWAGE DISPOSAL INSPECTION PERMIT FEES

a. INSTALLATION PERMIT FEE

X13-X14

1. EDINBURG \$2,635.00 *4 X14*
2. MISSION \$-
3. WESLACO \$-

\$2,635.00 *4 X14*

b. FINAL INSPECTION PERMIT FEE

1. EDINBURG \$1,860.00 *4*
2. MISSION \$-
3. WESLACO \$-

\$1,860.00 *4 X10, X14*

2. RESTAURANT INSPECTION FEE

\$15,875.00 *4 X13*

3. FOOD HANDLER'S CERTIFICATE FEES

\$3,260.00 *4 X13*

4. MOBILE UNIT DECAL FEES

\$-

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

\$23,630.00 *4*

X13-X14

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

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

LOCAL FEES

Installation Permit Fee	\$75	HSC § 366.001 (A)	<u>31</u> <i>17</i>	1100-345-21-340-000-0-000	<u>4</u> <u>\$2,325.00</u> <i>X7, X8</i>
Final Inspection Permit Fee	\$60	HSC § 366.001 (A)	<u>31</u> <i>16</i>	1100-345-25-340-000-0-000	<u>4</u> <u>\$1,860.00</u> <i>X10, X11</i>
Restaurant Inspection Fee	\$150, \$125, \$100	HSC § 437.012	<u>179</u> <i>13</i>	1100-345-22-340-000-0-000	<u>4</u> <u>\$15,875.00</u> <i>X3, X4</i>
Food Handler's Certificate Fee	\$20	HSC § 438.047 <i>X12</i>	<u>163</u> <i>13</i>	1100-345-23-340-001-0-000	<u>4</u> <u>\$3,260.00</u> <i>X5, X3, X12</i>
Mobile Unit Decal Fee	\$5	HSC § 121.006 (a)	<u>0</u>	1100-345-24-340-000-0-000	<u>\$-</u>

STATE FEES

TCEQ Waste Water Fee	\$10	HSC § 367.010	<u>31</u> <i>17</i>	1100-207-20-000-002-0-000	<u>4</u> <u>\$310.00</u> <i>X7, X9</i>

TOTAL AMOUNT DUE TO THE COUNTY TREASURER:

4 \$23,630.00 *X13-X14*

variance should => "0"

Mullal

PREPARED BY

6/9/15

DATE

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

6/10/15
DATE

Eljaredo Roman
HEALTH DEPARTMENT DIRECTOR

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

Revised

HIDALGO COUNTY AUDITOR'S OFFICE

APPROVED BY: *Bmo*
DATE: *6/11/15*

Revised

X1

**HIDALGO COUNTY HEALTH DEPARTMENT
ENVIRONMENTAL HEALTH DIVISION
MONTHLY FEES REPORT
FOR THE MONTH OF: MAY 2015**

PBC

Part I: RECAP OF COLLECTIONS

A. TOTAL CASH COLLECTED

\$37,810.00 *4*

1. ON-SITE SEWAGE DISPOSAL INSPECTION PERMIT FEES

a. INSTALLATION PERMIT FEE

1. EDINBURG \$10,370.00 *X14*
2. MISSION \$-
3. WESLACO \$-

\$10,370.00 *X14*

b. FINAL INSPECTION PERMIT FEE

1. EDINBURG \$7,320.00 *X14*
2. MISSION \$-
3. WESLACO \$-

\$7,320.00 *X10, X14*

2. RESTAURANT INSPECTION FEE

\$16,800.00 *X13*

3. FOOD HANDLER'S CERTIFICATE FEES

\$3,320.00 *X13*

4. MOBILE UNIT DECAL FEES

\$-

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

\$37,810.00 *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
LOCAL FEES					
Installation Permit Fee	\$75	HSC § 366.001 (A)	<u>122</u> <i>X7</i>	1100-345-21-340-000-0-000	<u>\$9,150.00</u> <i>X7, X8</i>
Final Inspection Permit Fee	\$60	HSC § 366.001 (A)	<u>122</u> <i>X10</i>	1100-345-25-340-000-0-000	<u>\$7,320.00</u> <i>X10, X11</i>
Restaurant Inspection Fee	\$150, \$125, \$100	HSC § 437.012	<u>190</u> <i>X3</i>	1100-345-22-340-000-0-000	<u>\$16,800.00</u> <i>X3, X4</i>
Food Handler's Certificate Fee	\$20	HSC § 438.047	<u>166</u> <i>X3</i>	1100-345-23-340-001-0-000	<u>\$3,320.00</u> <i>X5, X3</i>
Mobile Unit Decal Fee	\$5	HSC § 121.006 (a)	<u>0</u>	1100-345-24-340-000-0-000	<u>\$-</u>

STATE FEES

TCEQ Waste Water Fee \$10 HSC § 367.010 122 *X7* 1100-207-20-000-002-0-000 \$1,220.00 *X7, X9*

TOTAL AMOUNT DUE TO THE COUNTY TREASURER:

\$37,810.00 *X13-X14*

variance should => "0"

McGee
PREPARED BY

6/17/15
DATE

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

6/17/15
DATE

Eduardo Ramez
HEALTH DEPARTMENT DIRECTOR

Revised

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

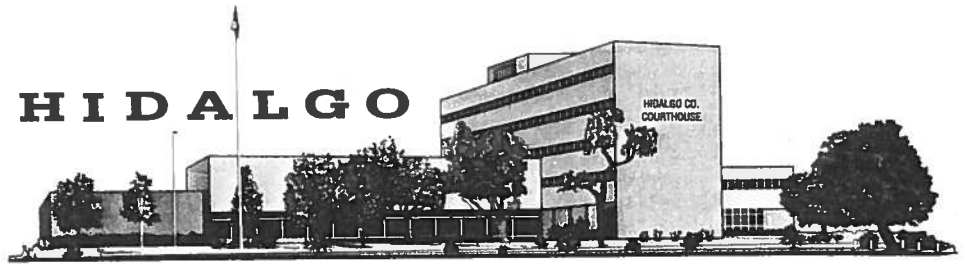
HIDALGO COUNTY AUDITOR'S OFFICE
APPROVED BY: *Bmo*
DATE: *6/19/15*

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

June 25, 2015

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

Re: Review of the *Monthly Fees Reports* and Supporting Documentation
For the months of April 2015 and May 2015

Dear Mr. Olivarez:

We have conducted a limited scope review of the Environmental Health Division *Monthly Fees Reports* and supporting documentation for the months of April 2015 and May 2015 pursuant to Local Government Code §115.002 (a) and (b). The objective of the review was to determine if fees collected were properly accounted and reported.

Scope:

The scope of our review was limited to collections reported by your office on the Environmental Health Division *Monthly Fees Reports* for the months of April 2015 and May 2015. 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 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, the *Monthly Fees Reports*, and fee schedules. The following procedures were performed:

- Reviewed the submittal dates of the *Monthly Fees Reports* to the County Auditor's Office to determine if the reports and supporting documentation were received within five days after the last day of the month pursuant to Local Government Code §114.001(b).
- Verified the signature on the *Monthly Fees Reports* to ensure that the report was signed by an authorized signatory as documented on the "Authorized Signatories Form."
- Verified the mathematical accuracy of the *Monthly Fees Reports* by footing and cross-footing the report.
- Reviewed receipts issued to determine if proper fee amounts were collected and reported.
- Verified that receipts followed sequential order.
- 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, 201ST 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, 388TH D.C.

AIDA SALINAS FLORES
JUDGE, 398TH D.C.

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

JESSE CONTRERAS
JUDGE, 448TH D.C.

- 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 Fees Reports* agreed to total receipts issued and the deposits made with the County Treasurer.
- Reviewed receipts issued, *Daily Remittance/Close-Out Reports*, and the *Monthly Fees Reports*, among other supporting documentation, to verify proper completion.

Conclusion:

Total collections for the months of April 2015 and May 2015 were \$23,630.00 and \$37,810.00, respectively. Based on the results of our review, we have concluded that fees collected were not properly accounted and reported (see Observation No.1).

Observation No 1:

We noted during our review that collections for May 19, 2015 were short \$20.00 (receipts totaled \$910.00 while deposits totaled \$890.00). In addition, the *Daily Remittance/Close-Out Report* for May 19, 2015 was incorrectly prepared. Total receipts were recorded as \$890.00 instead of \$910.00 on *Part I Recap of Receipts* of the *Daily Remittance/Close-Out Report*. According to staff, they were not aware of the shortage. The shortage should have been noted by the individuals involved in the close-out procedures if the close-out procedures were properly implemented.

The County Auditor Office requires the *Daily Remittance/Close-Out Report* be properly prepared and reviewed. The following procedures should be performed when preparing the *Close-Out Report*:

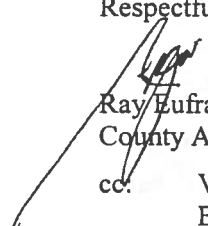
- a. The cashier must count the money and record the appropriate amounts on *Part II Cash on Hand by Actual Count*.
- b. The witness must total the actual receipts issued for the day and record the total and beginning and ending receipt numbers, on *Part I Recap of Receipts*.
- c. The witness must confirm 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.
- e. The witness must enter the deposit slip number, the total amount to be deposited, and the general ledger account number to which the funds should be credited on *Part IV Summary of Deposits*.
- f. After the deposit has been made in accordance with the procedures under Section G, the County official or his/her designee must verify that the total amount on the County Treasures receipt agrees to the total amount to be deposited on the Close-Out Report. The County official or his/her designee must sign under *Part III Acknowledgment and Approval* to document responsibility for this verification.
- g. The County official or his/her designee must sign and date the Close-Out Report under *Part III Acknowledgment and Approval* to document responsibility for reviewing and approving the Close-Out Report.

Recommendation:

Management should monitor that procedures when preparing the *Daily Remittance/Close-Out Report* are properly implemented. The \$20.00 shortage should be immediately replenished and deposited with the County Treasurer.

Please provide a written management response to the observation noted above by July 9, 2015. 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, County Executive Officer
Elizardo Ramos, Environmental Health Services Division Manager

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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JUAN R. PARTIDA
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AIDA SALINAS FLORES
JUDGE, 398TH D.C.

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

JESSE CONTRERAS
JUDGE, 448TH D.C.

Constable Celestino Avila Jr. Monthly Report

For the Month Ending

March 2015

Date	Plaintiff	Defendant	Receipt #	Cause #	Type of Service	In/Out County	Court	Treasurer #	Amount Due
Tuesday, March 10, 2015	The State of Texas	Fernando Orlando Hinojosa	011159-1	13-0420J12	Warrant Fee	In County	Justice Clerk	184612	\$50.00
Tuesday, March 03, 2015	Margarita Tello	Enedelia Moreno	C1-2015-28	SC15-040JM	Small Claims	In County	Justice Clerk	184482	\$75.00
Thursday, March 05, 2015	Evencio Alvarez	Vianney Rodriguez (order for sub requested on 3/13/15)	C1-2015-29	LC15-037JM	FED	In County	Justice Clerk	184483	\$75.00
Thursday, March 05, 2015	Elias Barrera	Gerardo Mata	C1-2015-30	SC15-041JM	Small Claims	In County	Justice Clerk	184483	\$75.00
Friday, March 06, 2015	All State Fire & Casualty Ins. Comp A/S/O Sergio R	Andrew Aguilar	C1-2015-31	515-00003-CV	Small Claims	Out of County	Justice Clerk	184486	\$75.00
Tuesday, March 10, 2015	Raul Yerena	Erica Aguilar	C1-2015-32	LC15-040JM	FED	In County	Justice Clerk	184612	\$75.00
Tuesday, March 10, 2015	Max Fine Furniture	Jose Salazar	C1-2015-33	SC15-049JM	Small Claims	In County	Justice Clerk	184612	\$75.00
Tuesday, March 10, 2015	MAX FINE FURNITURE	ENCARNACION FLORES	C1-2015-34	SC15-044JM	Small Claims	In County	Justice Clerk	184612	\$75.00
Tuesday, March 10, 2015	Max Fine Furniture	Roberto Guzman Jr.	C1-2015-35	SC15-051JM	Small Claims	In County	Justice Clerk	184612	\$75.00
Tuesday, March 10, 2015	Max Fine Furniture	Mary Ann Trevino (order for sub)	C1-2015-36	SC15-043JM	Small Claims	In County	Justice Clerk	184612	\$75.00

Monday, April 13, 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



Date	Plaintiff	Defendant	Receipt #	Cause #	Type of Service	In/Out County	Court	Treasurer #	Amount Due
Tuesday, March 10, 2015	Max Fine Furniture	Cynthia Martinez	C1-2015-37	SC15-045JM	Small Claims	In County	Justice Clerk	184612	\$75.00
Tuesday, March 10, 2015	Max Fine Furniture	Maria E. Avalos	C1-2015-38	SC15-046JM	Small Claims	In County	Justice Clerk	184612	\$75.00
Tuesday, March 10, 2015	Max Fine Furniture	Erica Michelle Mancias	C1-2015-39	SC15-047JM	Small Claims	In County	Justice Clerk	184612	\$75.00
Tuesday, March 10, 2015	Max Fine Furniture	Miguel Fajardo (recall on 4/2/15)	C1-2015-40	SC15-050JM	Small Claims	In County	Justice Clerk	184612	\$75.00
Tuesday, March 10, 2015	Max Fine Furniture	Alma Garcia	C1-2015-41	SC15-052JM	Small Claims	In County	Justice Clerk	184612	\$75.00
Tuesday, March 10, 2015	Max Fine Furniture	Isabel Lara	C1-2015-42	SC15-048JM	Small Claims	In County	Justice Clerk	184612	\$75.00
Friday, March 13, 2015	Gonzalez Furniture	Aldo Enrique Solis	C1-2015-43	C-0842-15-21	Debt Claim Citation	In County	Justice Clerk	185300	\$75.00
Monday, March 16, 2015	Javier Avina	Rosalinda de Avina	C1-2015-44	CV1509073	Petition for Divorce	Out of County	District Clerk	185302	\$75.00
Monday, March 16, 2015	Rita Ramon	Julian Hernandez III	C1-2015-45	D-1-FM15-00141	Petition for Divorce	In County	Justice Clerk	185302	\$75.00
Wednesday, March 18, 2015	Shields Brothers, Inc.	Engelman Irrigation District	C1-2015-46	C-124-92-E	Writ of Execution	In County	District Clerk	185303	\$200.00
Thursday, March 19, 2015	Max Fine Furniture	Willy Abraham Sanchez	C1-2015-47	SC15-069JM	Small Claims	In County	Justice Clerk	185304	\$75.00
Thursday, March 19, 2015	Max Fine Furniture	Yvette Aguilar	C1-2015-48	SC15-072JM	Small Claims	In County	Justice Clerk	185304	\$75.00

Monday, April 13, 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: [Signature] Prepared by: [Signature]
 Constable, Precinct 11 Administrative Assistant 11



Date	Plaintiff	Defendant	Receipt #	Cause #	Type of Service	In/Out County	Court	Treasurer #	Amount Due
Thursday, March 19, 2015	Max Fine Furniture	Yvette Aguilar	C1-2015-49	SC15-071JM	Small Claims	In County	Justice Clerk	185304	\$75.00
Thursday, March 19, 2015	Max Fine Furniture	Rodolfo Lopez	C1-2015-50	SC15-070JM	Small Claims	In County	Justice Clerk	185304	\$75.00
Thursday, March 19, 2015	Max Fine Furniture	Joe Antonio Magallanes	C1-2015-51	SC15-066JM	Small Claims	In County	Justice Clerk	185304	\$75.00
Thursday, March 19, 2015	Max Fine Furniture	Ana Luz Olazaran (recall)	C1-2015-52	SC15-068JM	Small Claims	In County	Justice Clerk	185304	\$75.00
Thursday, March 19, 2015	Max Fine Furniture	Alejandro Almaraz	C1-2015-53	SC15-067JM	Small Claims	In County	Justice Clerk	185304	\$75.00
Tuesday, March 24, 2015	Gonzalez Furniture	Esmeralda Leal	C1-2015-54	C-0932-15-21	Debt Claim Citatidn	County	Justice Clerk	185429	\$75.00
Wednesday, March 25, 2015	Rita H. Strickland	Roberto Garza (order for sub req on 4/2/15)	C1-2015-55	LC15-045JM	FED	In County	Justice Clerk	185430	\$75.00
Wednesday, March 25, 2015	Yolanda Flores	An Angels Call Monuments (Angel Torres III)	C1-2015-56	2015-NCL-00023 Citation		In County	Justice Clerk	185430	\$75.00
Thursday, March 26, 2015	Amelia Lopez Garcia	Delisia T. Rios	C1-2015-57	LC15-046JM	FED	In County	Justice Clerk	185431	\$75.00
Thursday, March 26, 2015	Lacks Valley Stores	Elizabeth Ortiz	C1-2015-58	SC14-247JM	Small Claims	In County	Justice Clerk	185431	\$75.00
Tuesday, March 31, 2015	Maria M. Hernandez	Orlando Pena (Order for Sub req on 4/8/15)	C1-2015-59	LC15-048JM	FED	In County	Justice Clerk	185432	\$75.00
Grand Total									\$2,575.00

Monday, April 13, 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: *[Signature]*
 Prepared by: *[Signature]*
 Administrative Assistant II



HIDALGO COUNTY AUDITOR'S OFFICE
 APPROVED BY: *[Signature]*
 DATE: 4/16/15

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

May 21, 2015

The Honorable Celestino Avila
Hidalgo County Constable Precinct No. 1
1902 Joe Stephens Blvd. Suite 303
Weslaco, TX 78596

Re: Review of the *Monthly Fees Report* and Supporting Documentation
For the month of March 2015

Dear Constable Avila:

We have conducted a limited scope review of the Constable Precinct No. 1 *Monthly Fees Report* and supporting documentation for the month of March 2015 pursuant to Local Government Code §115.002 (a) and (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 March 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, the *Monthly Fees Report*, and fee schedules. The following procedures were performed:

- Reviewed the submittal dates of the *Monthly Fees Report* 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.

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 CONTRERA
JUDGE, 448TH D.C.

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

Conclusion:

Total collections for the month of March 2015 were \$2,575.00. 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 Bufracio, CPA
County Auditor

cc: Valde Guerra, County 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.

AIDA SALINAS FLORES
JUDGE, 398TH D.C.

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

JESSE CONTRERAS
JUDGE, 449TH D.C.

Constable Celestino Avila Jr. Monthly Report

For the Month Ending APRIL 2015

Date	Plaintiff	Defendant	Receipt #	Cause #	Type of Service	In/Out County	Court	Treasurer #	Amount Due
Tuesday, April 07, 2015	Antonia Blanco	Dominga Garcia	C1-2015-604	LC15-050JM	FED	In County	Justice Clerk	185433	\$75.00
Tuesday, April 07, 2015	Foster & Morris LLC	F G & R LLC Reg Agent: Ashley Claudio	C1-2015-61	JS15-00146H	Small Claims	Out of County In County	Justice Clerk	185433	\$75.00
Thursday, April 09, 2015	Max Fine Furniture	Celia Padilla (recall)	C1-2015-62	SC15-083JM	Small Claims	In County	Justice Clerk	185635	\$75.00
Thursday, April 09, 2015	Max Fine Furniture	Viviana Escobar (recalled)	C1-2015-63	SC15-080JM	Small Claims	In County	Justice Clerk	185635	\$75.00
Thursday, April 09, 2015	Max Fine Furniture	Yesenia Hinojosa	C1-2015-64	SC15-081JM	Small Claims	In County	Justice Clerk	185635	\$75.00
Thursday, April 09, 2015	Max Fine Furniture	Corina Ramirez	C1-2015-65	SC15-082JM	Small Claims	In County	Justice Clerk	185635	\$75.00
Monday, April 13, 2015	Gonzalez Furniture	Cynthia Vela Jimenez	C1-2015-66	C-21044-15-2	Debt Claim Citatidn County	In County	Justice Clerk	185636	\$75.00
Wednesday, April 15, 2015	Enrique Abundiz	Javier Cavazos	C1-2015-67	14SC0006	Writ of Execution Out of County	Out of County	Justice Clerk	185889	\$200.00
Thursday, April 16, 2015	Max Fine Furniture	Delayna Garcia	C1-2015-68	SC15-088JM	Small Claims	In County	Justice Clerk	185890	\$75.00
Tuesday, April 21, 2015	Worry Free Services, Inc	Isaac Quintanilla & Rosa Quintanilla	C1-2015-69	68,913	Writ of Execution Out of County	Out of County	District Clerk	185891	\$200.00

Tuesday, May 12, 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: *[Signature]* Constable, Precinct 1

Prepared by: *[Signature]* Administrative Assistant 11

Date	Plaintiff	Defendant	Receipt #	Cause #	Type of Service	In/Out County	Court	Treasurer #	Amount Due
Friday, April 24, 2015	Whitewing, LLC	Micaela Rodriguez	C1-2015-70	DC15-040GS	Debt Claim Citatidn County		Justice Clerk	186343	\$75.00
Tuesday, April 28, 2015	Viola Longoria	Elias Gonzalez (order for sub request 5/5/15)	C1-2015-71	SC15-093JM	Small Claims	In County	Justice Clerk	186344	\$75.00

Grand Total

\$1,150.00

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HIDALGO COUNTY AUDITOR'S OFFICE

APPROVED BY: Bo

DATE: 5/21/15

Tuesday, May 12, 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

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

May 26, 2015

The Honorable Celestino Avila
Hidalgo County Constable Precinct No. 1
1902 Joe Stephens Blvd. Suite 303
Weslaco, TX 78596

Re: Review of the *Monthly Fees Report* and Supporting Documentation
For the month of April 2015

Dear Constable Avila:

We have conducted a limited scope review of the Constable Precinct No. 1 *Monthly Fees Report* and supporting documentation for the month of April 2015 pursuant to Local Government Code §115.002 (a) and (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 April 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, the *Monthly Fees Report*, and fee schedules. The following procedures were performed:

- Reviewed the submittal dates of the *Monthly Fees Report* to the County Auditor's Office to determine if the report and 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.

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 CONTRERA
JUDGE, 448TH D.C.

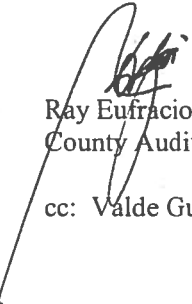
- Verified receipts issued followed a sequential order.
- Verified that procedures for voided receipts were properly followed.
- Reviewed the *Cashier's Daily Close-Out Report/Daily Remittance Form* to determine whether fees collected were properly accounted and deposited with the County Treasurer on or before the fifth day after the day on which the funds were received.
- Verified that the collections per the *Monthly Fees Report* agreed to total receipts issued and the deposits made with the County Treasurer.
- Reviewed receipts issued, *Cashier's Daily Close-Out Report/Daily Remittance Forms*, and *Monthly Fees Report* to verify proper completion.

Conclusion:

Total collections for the month of April 2015 were \$1,150.00. 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 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, County Executive Officer



HIDALGO COUNTY DISTRICT JUDGES

LUIS M. SINGLETERRY
JUDGE, 52ND 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, 370TH D.C.

LETICIA LOPEZ
JUDGE, 389TH D.C.

AIDA SALINAS FLORES
JUDGE, 398TH D.C.

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

JESSE CONTRERAS
JUDGE, 449TH D.C.

Constable Celestino Avila Jr. Monthly Report

For the Month Ending May 2015

Date	Plaintiff	Defendant	Receipt #	Cause #	Type of Service	In/Out County	Court	Treasurer #	Amount Due
Thursday, May 07, 2015	Roberto Garcia Vasquez	Adelaida Reyes	C1-2015-724	2014-CV-0446-A	Petition for Divorce	Out of County	District Clerk	186506	\$75.00
Thursday, May 07, 2015	Alfredo Cavazos	Ricardo Roman	C1-2015-734	LC15-070JM	FED	In County	Justice Clerk	186506	\$75.00
Thursday, May 07, 2015	Alfredo Cavazos	Adela Medrano (not served)	C1-2015-744	LC15-070JM	FED	In County	Justice Clerk	186506	\$75.00
Friday, May 08, 2015	Weese Investin Properties, LLC	Noel Cantu and all occupants	C1-2015-754	LC15-073JM	FED	In County	Justice Clerk	186507	\$75.00
Friday, May 08, 2015	Weese Investin Properties LLC	Sonia Garza and all occupants	C1-2015-764	LC15-072JM	FED	In County	Justice Clerk	186507	\$75.00
Wednesday, May 13, 2015	Housing Authority of the County of Hidalgo	Nelly Cazares (and all occupants)	C1-2015-774	LC15-076JM	FED	In County	Justice Clerk	187207	\$75.00
Wednesday, May 13, 2015	Housing Authority of the County of Hidalgo	Imelda Alonzo (and all occupants)	C1-2015-784	LC15-077JM	FED	In County	Justice Clerk	187207	\$75.00
Friday, May 15, 2015	Brian A. Parks	Kaylin Salazar and Humberto Salazar	C1-2015-794	S15-66J1	Small Claims	Out of County	Justice Clerk	187209	\$75.00
Friday, May 15, 2015	Isabel B. Roman	Ruben Roman	C1-2015-804	F-2618-15-G	Petition Divorce	In County	Justice Clerk	187209	\$75.00
Friday, May 15, 2015	Celinda R. Luna	Margarita Tapia	C1-2015-814	LC15-083JM	FED	In County	Justice Clerk	187209	\$75.00

Thursday, June 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: Celestino Avila Jr.
 Constable, Precinct 1
 Prepared by: Administrative Assistant 11

Date	Plaintiff	Defendant	Receipt #	Cause #	Type of Service	In/Out County	Court	Treasurer #	Amount Due
Tuesday, May 19, 2015	Teresa Turner	David B. Turner	C1-2015-82	08-C-15-000973	Summons	Out of County	Justice Clerk	187212	\$75.00
Wednesday, May 20, 2015	Mary Jane Wynn Northside Apartments	Jesse William Masso and all occupants	C1-2015-83	LC15-086JM	FED	In County	Justice Clerk	187213	\$75.00
Wednesday, May 20, 2015	Mesa Vista Apartments Homes Northside	Carminia Alvarado	C1-2015-84	LC15-087JM	FED	In County	Justice Clerk	187213	\$75.00
Friday, May 29, 2015	Lakewood Hills Civic Club	John Engel, ET AL	C1-2015-85	2008-06-3506-D	Writ of Execution	Out of County	District Clerk	187214	\$200.00
Grand Total									\$1,175.00

^

HIDALGO COUNTY AUDITOR'S OFFICE

APPROVED BY: *[Signature]*

DATE: 6/16/15

Thursday, June 04, 2015

Page 2 of 2



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

1/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

July 7, 2015

The Honorable Celestino Avila
Hidalgo County Constable Precinct No. 1
1902 Joe Stephens Blvd. Suite 303
Weslaco, TX 78596

Re: Review of the *Monthly Fees Report* and Supporting Documentation
For the month of May 2015

Dear Constable Avila:

We have conducted a limited scope review of the Constable Precinct No. 1 *Monthly Fees Report* and supporting documentation for the month of May 2015 pursuant to Local Government Code §115.002 (a) and (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 May 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 date of the *Monthly Fees Report* to the County Auditor's Office to determine if the report and 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.

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 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 CONTRERA
JUDGE 449TH D.C.

The Honorable Celestino Avila
July 7, 2015
Page 2 of 2

- 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 on or before the fifth day after the day on which the funds were received.
- Verified that the collections per the *Monthly Fees Report* agreed to total receipts issued and the deposits made with the County Treasurer.
- Reviewed receipts issued, *Cashier's Daily Close-Out Report/Daily Remittance Forms*, and *Monthly Fees Report* to verify proper completion.

Conclusion:

Total collections for the month of May 2015 were \$1,175.00. 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 Eufrazio, CPA
County Auditor

cc: Valde Guerra, County 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 379TH D C

LETICIA LOPEZ
JUDGE 389TH D C

AIDA SALINAS FLORES
JUDGE 398TH D C

ISRAEL RAMON JR
JUDGE 430TH D C

JESSE CONTREF
JUDGE 449TH D

23

RECEIVED BY

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Approved by:

Constable, Precinct 2

Prepared by:

HIDALGO COUNTY AUDITOR'S OFFICE

APPROVED BY: Bond

DATE: 9/4/15

Revised: 1/13

County Auditor's Form AS-C-002

Page 1 of 1

For the Month Ending

For the Month Ending

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

Approved by:

Constable, Precinct 2

HIDALGO COUNTY AUDITOR'S OFFICE

County Auditor's Form AS-C-002

Revised: 1/13

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

May 20, 2015

The Honorable Martin Cantu
Hidalgo County Constable, Precinct No. 2
300 W. Hall Acres, Ste. E
Pharr, TX 78577

Ref: Review of *Monthly Fees Reports* and Supporting Documentation
For the months of March 2015 and April 2015

Dear Constable Cantu:

We have conducted a limited scope review of the Constable Precinct No. 2 *Monthly Fees Reports* and all supporting documentation for the months of March 2015 and April 2015 pursuant to Local Government Code §115.002 (a) and (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 Reports* for the months of March 2015 and April 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, the *Monthly Fees Reports*, and fee schedules. The following are some of the procedures performed:

- Reviewed the submittal dates of the *Monthly Fees Reports* to the County Auditor's Office to determine if the reports and applicable supporting documentation were received within five days after the last day of the month pursuant to Local Government Code §114.001 (b).
- Verified the signature on the *Monthly Fees Reports* to ensure that the reports were signed by an authorized signatory as documented on the "Authorized Signatories Form."
- Verified the mathematical accuracy of the *Monthly Fees Reports* by footing and cross-footing the reports.
- Reviewed receipts issued to determine if proper fee amounts were collected and reported.

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, 396TH D.C.

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

JESSE CONTRERA
JUDGE, 449TH D.C.

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

Conclusion:

Total collections for the months of March 2015 and April 2015 were \$1,200.00 and \$1,050.00, respectively. Based on the results of our review, we have concluded that fees collected were generally properly accounted and reported.

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

Respectfully,


Ray Eufrazio, CPA
County Auditor

cc: Valde Guerra, County Executive Officer



HIDALGO COUNTY DISTRICT JUDGES

LUIS M. SINGLETERRY
JUDGE, 52ND 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, 378TH D.C.

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.

May 31, 2015

2

Constable, Precinct 2

Page 7 of 7

DATE: 6/15/15

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

July 7, 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 May 2015

Dear Constable Cantu:

We have conducted a limited scope review of the Constable Precinct 2 *Monthly Fees Report* and supporting documentation for the month of May 2015 pursuant to Local Government Code § 115.002 (a) and (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 May 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 date of the *Monthly Fees Report* to the County Auditor's Office to determine if the report and 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 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.

HIDALGO COUNTY DISTRICT JUDGES

LUIS M. SINGLETERRY
JUDGE 92ND D.C.

RODOLFO DELGADO
JUDGE 93RD D.C.

J. R. BOBBY FLORES
JUDGE 13TH D.C.

ROSE GUERRA REYNA
JUDGE 206TH D.C.

JUAN R. PARTIDA
JUDGE 275TH D.C.

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

NOE GONZALEZ
JUDGE 370TH D.C.
OVERSEER

LETICIA LOPEZ
JUDGE 389TH D.C.

AIDA SALINAS FLORES
JUDGE 398TH D.C.

ISRAEL RAMON JR.
JUDGE 430TH D.C.

JESSE CONTRERA
JUDGE 449TH D.C.

The Honorable Martin Cantu
July 7, 2015
Page 2 of 2

- 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.

Conclusion:

Total collections for the month of May 2015 were \$1,280.00. 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 92 ND D.C.	RODOLFO DELGADO JUDGE 93 RD D.C.	J. R. BOBBY FLORES JUDGE 139 TH D.C.	ROSE GUERRA REYNA JUDGE 205 TH D.C.	JUAN R. PARTIDA JUDGE 275 TH D.C.	MARIO E. RAMIREZ, JR. JUDGE 312 ND D.C.	NOE GONZALEZ JUDGE 370 TH D.C. OVERSEER	LETICIA LOPEZ JUDGE 389 TH D.C.	ANITA SALINAS FLORES JUDGE 398 TH D.C.	ISRAEL RAMON JR. JUDGE 430 TH D.C.	JESSE CONTRERAS JUDGE 449 TH D.C.

RECEIVED BY
COUNTY AUDITOR

CONSTABLE, PCT. 3 LARRY GALLARDO MONTHLY REPORT

For the Month Ending March

2015 APR 6 PM 1 05

DATE	PLAINTIFF'S NAME	DEFENDANT'S NAME	RECEIPT NUMBER	CAUSE NUMBER	TYPE OF SERVICE				Justice Clerk	County Clerk	District Clerk	Const Sale	TREASURER RECEIPT	AMOUNTS DUE TO COUNTY
					OUT OF COUNTY (OC)	IN-COUNTY (IC)	OC	IC						
3/3/2015	ROLANDO & IRASEMA FLORES	VICENTE MARQUEZ	C3-2015-14	2015-17	✓	CITATION (STARR CO)	✓	X					✓ 184301	\$ 75.00
3/3/2015	SOUTHERN COUNTY MUTUAL INSURANCE	MICHELLE JAIME	C3-2015-15	A-136,156	✓	CITATION (ECTOR CO)	✓	X		X			✓ 184301	\$ 75.00
3/3/2015	CITY OF BAYTOWN, ET AL	JOSE GUILLERMO ALFARO, SR.	C3-2015-16	2013-32644	✓	CITATION (HARRIS CO)	✓	X		X			✓ 184301	\$ 75.00
3/3/2015	GONZALEZ FURNITURE	IDA PEQUENO	C3-2015-17	C-0541-15-21	✓	CITATION	✓	X					✓ 184301	\$ 75.00
3/13/2015	DIANA DECTOR & PEDRO DECTOR HERNANDEZ	PORT TRADING CORPORATION, ET AL	C3-2015-18	1053831	✓	CITATION (HARRIS CO)	✓	X		X			✓ 184745	\$ 75.00
3/13/2015	PORTOFOLIO RECOVERY ASSOCIATES	ELIZABETH MAGANA	C3-2015-19	D-14-187MO	✓	CITATION	✓	X					✓ 184745	\$ 75.00
3/17/2015	HIDALGO COUNTY ET AL	GREEN APPLES ZENIA MARROQUIN	C3-2015-20	T-2518-14-E	✓	TAX WARRANT	✓	X		X			✓ 184746	\$ 200.00
3/17/2015	HIDALGO COUNTY ET AL	FEICIA EXPRESS REPAIRS	C3-2015-21	T-2304-14-1	✓	TAX WARRANT	✓	X		X			✓ 184746	\$ 200.00
3/17/2015	LUTEA, LLC	DIANA SALDANA	C3-2015-22	C-0444-15-21	✓	WRIT OF GARNISHMENT	✓	X					✓ 184746	\$ 80.00
3/18/2015	LACKS VALLEY STORES	MARICELA VARGAS CASTILLO	C3-2015-23	C-1778-14-21	✓	CITATION	✓	X					✓ 184876	\$ 75.00
3/23/2015	JP MORGAN CHASE BANK N.A.	ANA M. MALDONADO DBA, R&R AUTO SALES	C3-2015-24	817918	✓	WRIT SCIRE FACIAS	✓	X		X			✓ 184877	\$ 200.00
3/24/2015	GONZALEZ FURNITURE	GUADALUPE GONZALEZ	C3-2015-25	C-0913-15-21	✓	CITATION	✓	X					✓ 185223	\$ 75.00

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

May 21, 2015

The Honorable Lázaro Gallardo
Hidalgo County Constable Precinct No. 3
730 N. Breyfogle St. B
Mission, TX 78573

Re: Review of *Monthly Fees Report* and Supporting Documentation
For the month of March 2015

Dear Constable Gallardo:

We have conducted a limited scope review of the Constable Precinct No. 3 *Monthly Fees Report* and supporting documentation for the month of March 2015 pursuant to Local Government Code §115.002 (a) and (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 March 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, the *Monthly Fees Report*, and fee schedules. The following procedures were performed:

- Reviewed the submittal date of the *Monthly Fees Report* to the County Auditor's Office to determine if the report was 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.

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.

AYDA SALINAS FLORES
JUDGE, 396TH D.C.

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

JESSE CONTRERAS
JUDGE, 448TH D.C.

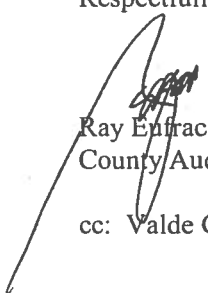
- Verified receipts issued followed a sequential order.
- Verified that procedures for voided receipts were properly followed.
- Reviewed *Cashier's Daily Close-Out Reports/Daily Remittance Forms* to determine whether fees collected were properly accounted and deposited with the County Treasurer in a 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 issued, *Cashier's Daily Close-Out Reports/Daily Remittance Forms*, and *Monthly Fees Report* to verify proper completion.

Conclusion:

Total collections for the month of March 2015 were \$1,280.00. 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, County 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.

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JUDGE, 396TH D.C.

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

JESSE CONTRERAS
JUDGE, 449TH D.C.

COPY

CONSTABLE, PCT. 3 LARRY GALLARDO MONTHLY REPORT

For the Month Ending April

RECEIVED BY

DATE	PLAINTIFFS NAME	DEFENDANT'S NAME	RECEIPT NUMBER	CAUSE NUMBER	TYPE OF SERVICE	OUT OF COUNTY (OCV)	IN-COUNTY (ICV)	Justice Clerk	County Clerk	District Clerk	Other	Const Sale	TREASURER RECEIPT	AMOUNTS DUE TO COUNTY
4/2/2015	HIDALGO COUNTY, ET AL	RALPH'S FARM EQUIPMENT	C3-2015-26	T-2459-14-E	TAX WARRANT			X					185472	\$ 200.00
4/2/2015	CITY OF DONNA, ET AL	HEALTHY LIVING	C3-2015-27	T-0007-15-F	TAX WARRANT			X					185472	\$ 200.00
4/8/2015	PSJA ISD, ET AL	EL CHAPARRAL ADULT DAY CARE	C3-2015-28	T-0340-15-B	TAX WARRANT			X					185474	\$ 200.00
4/10/2015	DONNA ISD, ET AL	STAR BUILDERS SUPPLY	C3-2015-29	T-1997-14-I	TAX WARRANT			X					186232	\$ 200.00
4/10/2015	MERCEDES ISD, ET AL	PAPA JOE'S CAFE	C3-2015-30	T-0303-15-B	TAX WARRANT			X					186232	\$ 200.00
4/10/2015	PSJA ISD, ET AL	JESSE'S RADIATOR	C3-2015-31	T-0103-15-H	TAX WARRANT			X					186232	\$ 200.00
4/10/2015	PSJA ISD, ET AL	LAS MILPAAS ADULT DAY CARE	C3-2015-32	T-0092-15-H	TAX WARRANT			X					186232	\$ 200.00
4/10/2015	CITY OF EDCOUCH, ET AL	QUICK MART	C3-2015-33	T-0113-15-I	TAX WARRANT			X					186232	\$ 200.00
4/14/2015	GONZALEZ FURNITURE	ELIZABETH ALANIZ GARZA	C3-2015-34	C-1043-15-21	CITATION			X					186233	\$ 75.00
4/14/2015	MAURA GARCIA	STATE FARM LLOYDS & ROSANNA BACA	C3-2015-35	CL-14-0482-B	CITATION			X					186233	\$ 75.00
4/16/2015	PSJA ISD, ET AL	SUPERIOR CLEANERS & LAUNDRY	C3-2015-36	T-0305-15-E	TAX WARRANT			X					186234	\$ 200.00
4/22/2015	CREDIGY RECEIVABLES INC	MYRTHALA R. GARCIA	C3-2015-37	2005-18395	WRIT OF EXECUTION (HARRIS CO)			X					186236	\$ 200.00
4/22/2015	LUTEA, LLC	EDUARDO CASTILLO	C3-2015-38	C-0611-15-21	WRIT OF GARNISHMENT			X					186236	\$ 80.00
4/28/2015	HIDALGO COUNTY, ET AL	MARIBEL GUTIERREZ	1000-3	T-1443-12-I	LEVY, DEED, & NOTICE PKG. ORDER OF SALE			X					186237	\$ 270.00
4/28/2015	PSJA ISD, ET AL	ROSALBA C. DE GARCIA	1001-3	T-555-11-G	LEVY, DEED, & NOTICE PKG. ORDER OF SALE			X					186237	\$ 270.00
Page Total														\$2,770.00
Grand Total														\$2,770.00



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

[Signature] 302

Prepared by:

[Signature]

Revised: 3/01

County Auditor's Form AS-C-102

CONSTABLE, PCT. 3 LARRY GALLARDO MONTHLY REPORT

For the Month Ending April

DATE	PLAINTIFF'S NAME	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)	OC	IC					
4/28/2015	EDINBURG CISD	HILARIO CASTILLO, JR.	1002-3	T-1316-11-A	LEVY, DEED, & NOTICE PKG, ORDER OF SALE		X				186237	\$270.00
4/28/2015	WESLACO ISD, ET AL	JUAN RAMON	1003-3	T-1010-04-B	LEVY, DEED, & NOTICE PKG, ORDER OF SALE		X				186237	\$270.00
4/28/2015	EDINBURG CISD	ALBERT PEREZ, JR.	1004-3	T-1454-11-H	LEVY, DEED, & NOTICE PKG, ORDER OF SALE		X				186237	\$270.00
4/28/2015	PSJA ISD, ET AL	JOSE L LOZANO	1005-3	T-207-11-F	LEVY, DEED, & NOTICE PKG, ORDER OF SALE		X				186237	\$270.00
4/28/2015	WESLACO ISD, ET AL	ARTURO TREVINO	1006-3	T-1291-08-F	LEVY, DEED, & NOTICE PKG, ORDER OF SALE		X				186237	\$270.00
4/28/2015	WESLACO ISD, ET AL	ARTURO TREVINO	1007-3	T-1291-08-F	LEVY, DEED, & NOTICE PKG, ORDER OF SALE		X				186237	\$270.00
4/28/2015	PSJA ISD, ET AL	KNOWN HEIRS OF RAMON ROMO	1008-3	T-561-11-B	LEVY, DEED, & NOTICE PKG, ORDER OF SALE		X				186237	\$270.00
4/28/2015	PSJA ISD, ET AL	JOEL VASQUEZ	1009-3	T-1641-12-D	LEVY, DEED, & NOTICE PKG, ORDER OF SALE		X				186237	\$270.00
4/28/2015	PSJA ISD, ET AL	ORFELINDA FOX	1010-3	T-1250-12-A	LEVY, DEED, & NOTICE PKG, ORDER OF SALE		X				186237	\$270.00
4/28/2015	PSJA ISD, ET AL	ASSOCIATES FINANCIAL SERVICES	1011-3	T-842-07-C	LEVY, DEED, & NOTICE PKG, ORDER OF SALE		X				186237	\$270.00
4/28/2015	PSJA ISD, ET AL	MANUEL CASTILLO	1012-3	T-273-07-F	LEVY, DEED, & NOTICE PKG, ORDER OF SALE		X				186237	\$270.00
4/28/2015	SHARYLAND ISD	JO ANNE ACOSTA	1013-3	T-1573-09-C	LEVY, DEED, & NOTICE PKG, ORDER OF SALE		X				186237	\$270.00
4/28/2015	EDINBURG CISD	AGUSTIN GARCIA	1014-3	T-781-11-F	LEVY, DEED, & NOTICE PKG, ORDER OF SALE		X				186237	\$270.00
4/28/2015	EDCOUCH-ELSA ISD	SAN JUANITA SALAZAR	1015-3	T-1381-10-J	LEVY, DEED, & NOTICE PKG, ORDER OF SALE		X				186237	\$270.00
4/28/2015	EDCOUCH-ELSA ISD	DAVID HERNANDEZ	1016-3	T-924-10-J	LEVY, DEED, & NOTICE PKG, ORDER OF SALE		X				186237	\$270.00
Page Total Grand Total												\$4,050.00



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:

Prepared by:

[Signature]
Constable Precinct 3

[Signature]

Xla

CONSTABLE, PCT. 3 LARRY GALLARDO MONTHLY REPORT

For the Month Ending April

DATE	PLAINTIFFS NAME	DEPENDANT'S NAME	RECEIPT NUMBER	CAUSE NUMBER	TYPE OF SERVICE		Justice Clerk	County Clerk	District Clerk	Const Sale	TREASURER RECEIPT	AMOUNTS DUE TO COUNTY
					OUT OF COUNTY (OCY)	IN-COUNTY (IC)						
4/28/2015	EDCOUCH-ELSA ISD	ERNESTO VILLARREAL	1017-3	T-1130-09-F	✓	✓	X				186237	\$ \$270.00
4/28/2015	EDINBURG CISD	RAFAEL GARCES	1018-3	T-2791-09-A	✓	✓	X				186237	\$ \$270.00
4/28/2015	EDINBURG CISD	SALVADOR GARCIA	1019-3	T-190-10-G	✓	✓	X				186237	\$ \$270.00
4/28/2015	MERCEDES ISD	ERICA Y. SALAZAR	1020-3	T-586-05-A	✓	✓	X				186237	\$ \$270.00
4/28/2015	EDCOUCH-ELSA ISD	JAIME GARCIA, JR.	1021-3	T-1376-10-H	✓	✓	X				186237	\$ \$270.00
4/28/2015	PSJA ISD	MARCELA RAMIREZ	1022-3	T-1006-11-F	✓	✓	X				186237	\$ \$540.00
4/28/2015	EDINBURG CISD	RAMIRO MARTINEZ	1023-3	T-1631-11-B	✓	✓	X				186237	\$ \$270.00
4/28/2015	EDINBURG CISD	RAMIRO MARTINEZ	1024-3	T-1631-11-B	✓	✓	X				186237	\$ \$270.00
4/28/2015	EDINBURG CISD	RAMIRO MARTINEZ	1025-3	T-1631-11-B	✓	✓	X				186237	\$ \$270.00
4/28/2015	EDCOUCH-ELSA ISD	DANNY CASTILLO	1026-3	T-1166-09-A	✓	✓	X				186237	\$ \$270.00
4/28/2015	EDINBURG CISD	MARLENE GOVEA	1027-3	T-1730-13-H	✓	✓	X				186237	\$ \$270.00
4/29/2015	GONZALEZ FURNITURE	MICHAEL FRIAS	C3-2015-39	C-1092-15-21	✓	✓	X				186272	\$ \$75.00
4/29/2015	CITY OF PALMVIEW	MARIBEL REYES	C3-2015-40	T-1297-05-A	✓	✓	X				186272	\$ \$275.00
4/29/2015	PSJA ISD	GRICELDA RODRIGUEZ	C3-2015-41	T-669-08-B	✓	✓	X				186272	\$ \$275.00
4/29/2015	EDINBURG CISD	ARTURO TORRES	C3-2015-42	T-1124-09-G	✓	✓	X				186272	\$ \$275.00
Page Total												\$4,140.00
Grand Total												\$4,140.00



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:

[Signature]
Constable, Precinct

Prepared by:

[Signature]

X16

CONSTABLE, PCT. 3 LARRY GALLARDO MONTHLY REPORT

For the Month Ending April

DATE	PLAINTIFF'S NAME	DEFENDANT'S NAME	RECEIPT NUMBER	CAUSE NUMBER	TYPE OF SERVICE				Justice Clerk	County Clerk	District Clerk	Const Other	Const Sale	TREASURER RECEIPT	AMOUNTS DUE TO COUNTY		
					OUT OF COUNTY (OC)	IN-COUNTY (IC)	OC	IC									
4/29/2015	PSJA ISD	ROSA MARIA RUIZ	C3-2015-43	T-2311-09-C	LEVY, DEED, & NOTICE	PKG. ORDER OF SALE		X			X			4	186272	4	\$275.00
4/29/2015	EDINBURG CISD	NORMA LONDO ZAMBRANO	C3-2015-44	T-947-11-D	LEVY, DEED, & NOTICE	PKG. ORDER OF SALE		X			X			4	186272	4	\$275.00
4/29/2015	MERCEDES ISD	SERGIO AREVALO	C3-2015-45	T-1801-11-E	LEVY, DEED, & NOTICE	PKG. ORDER OF SALE		X			X			4	186272	4	\$275.00
4/29/2015	PSJA ISD	WILMA C. BLAUE	C3-2015-46	T-1928-11-B	LEVY, DEED, & NOTICE	PKG. ORDER OF SALE X 2		X			X			4	186272	4	\$550.00
4/29/2015	EDINBURG CISD	JOSEFA G. TELLO	C3-2015-47	T-1752-12-E	LEVY, DEED & NOTICE	PKG. ORDER OF SALE		X			X			4	186272	4	\$275.00
4/29/2015	MERCEDES ISD	DONADL W. MORALES	C3-2015-48	T-1783-12-C	LEVY, DEED, & NOTICE	PKG. ORDER OF SALE		X			X			4	186272	4	\$275.00
4/29/2015	PSJA ISD	JAMES W. GRIFFIN	C3-2015-49	T-2172-12-I	LEVY, DEED & NOTICE	PKG. ORDER OF SALE		X			X			4	186272	4	\$275.00
4/29/2015	EDINBURG CISD	REBECCA DIAZ	C3-2015-50	T-2780-12-F	LEVY, DEED, & NOTICE	PKG. ORDER OF SALE		X			X			4	186272	4	\$275.00
4/29/2015	EDINBURG CISD	MIGUEL ACOSTA	C3-2015-51	T-2838-12-A	LEVY, DEED & NOTICE	PKG. ORDER OF SALE		X			X			4	186272	4	\$550.00
4/29/2015	PSJA ISD	HERCULANO CARDENAS	C3-2015-52	T-3208-12-J	LEVY, DEED & NOTICE	PKG. ORDER OF SALE		X			X			4	186272	4	\$275.00
4/29/2015	WESLACO ISD	LORENZO ZAMORANO	C3-2015-53	T-0403-13-H	LEVY, DEED & NOTICE	PKG. ORDER OF SALE		X			X			4	186272	4	\$275.00
4/29/2015	EDINBURG CISD	ISRAEL GARZA	C3-2015-54	T-0440-13-J	LEVY, DEED & NOTICE	PKG. ORDER OF SALE		X			X			4	186272	4	\$275.00
4/29/2015	EDINBURG CISD	MARIBEL BELTRAN	C3-2015-55	T-0442-13-H	LEVY, DEED & NOTICE	PKG. ORDER OF SALE		X			X			4	186272	4	\$275.00
4/29/2015	EDINBURG CISD	ELEAZAR MONCIVAIS	C3-2015-56	T-0540-13-C	LEVY, DEED & NOTICE	PKG., ORDER OF SALE X 2		X			X			4	186272	4	\$550.00
4/29/2015	EDINBURG CISD	ELEAZAR MONCIVAIS	C3-2015-57	T-0540-13-C	LEVY, DEED, & NOTICE	PKG. ORDER OF SALE		X			X			4	186272	4	\$275.00
Page Total																\$4,950.00	
Grand Total																4	



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:

Concepcion 302
Constable, Precinct 3

Prepared by:

Belv...

X/c

For the Month Ending April

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

Approved by:

Constable, Precinct 33 302

Prepared by:

HIDALGO COUNTY AUDITOR'S OFFICE
APPROVED BY: *[Signature]*

APPROVED BY: Jwo
DATE: 5/28/15

County Auditor's Form AS-C-(0)2

COUNTY OF HIDALGO

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



EDINBURG, TEXAS 78539

May 28, 2015

The Honorable Lazaro Gallardo
Hidalgo County Constable Precinct No. 3
730 N. Breyfogle Ste. B
Mission, TX 78573

Re: Review of *Monthly Fees Report* and Supporting Documentation
For the Month of April 2015

Dear Constable Gallardo:

We have conducted a limited scope review of the Constable Precinct No. 3 *Monthly Fees Report* and supporting documentation for the month of April 2015 pursuant to Local Government Code §115.002 (a) and (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 April 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, the *Monthly Fees Report*, and fee schedules. The following procedures were performed:

- Reviewed the submittal date of the *Monthly Fees Report* to the County Auditor's Office to determine if the report and supporting documentation was 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.

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.

Honorable Lazaro Gallardo

May 28, 2015

Page 2 of 2

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

Conclusion:

Total collections for the month of April 2015 were \$16,540.00. 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, County 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.

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

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JUDGE, 332ND D.C.

NOE GONZALEZ
JUDGE, 370TH D.C.
OVERSEER

LETICIA LOPEZ
JUDGE, 389TH D.C.

AIDA SALINAS FLORES
JUDGE, 398TH D.C.

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

JESSE CONTRERA
JUDGE, 449TH D.C.

CONSTABLE, PCT. 3 LARRY GALLARDO MONTHLY REPORT

For the Month Ending May PBC

DATE	PLAINTIFF'S NAME	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)							
5/1/2015	PSJA ISD, ET AL	AMERIMEX	C3-2015-60	T-0341-15-D			X		X			186275	\$ 200.00
5/12/2015	HIDALGO COUNTY, ET AL	RALPH'S FARM EQUIPMENT	C3-2015-61	T-2459-14-E			X		X			187237	\$ 200.00
5/18/2015	DONNA ISD ET AL	ALVAREZ CERAMIC POOLS	C3-2015-62	T-2547-14-G			X		X			187239	\$ 200.00
5/18/2015	SHARYLAND ISD, ET AL	MASSAGE ENVY SPA	C3-2015-63	T-0477-15-D			X		X			187239	\$ 200.00
5/18/2015	VALLEY VIEW ISD, ET AL	EL GRAN CHAPARRAL USED AUTO PARTS	C3-2015-64	T-0342-14-F			X		X			187239	\$ 200.00
5/18/2015	DONNA ISD ET AL	UNIVERSAL TRUCKING	C3-2015-65	T-2576-14-J			X		X			187239	\$ 200.00
5/18/2015	HIDALGO COUNTY, ET AL	ALBERICOS	C3-2015-66	T-2059-14-H			X		X			187239	\$ 200.00
5/18/2015	GONZALEZ FURNITURE	OLGA PEREZ	C3-2015-67	C-1244-15-21			X	X				187239	\$ 75.00
5/27/2015	HIDALGO COUNTY, ET AL	MILLENNIEN DENTAL CENTER	C3-2015-68	T-0005-15-C			X		X			187240	\$ 200.00
5/27/2015	R&P HOT SHOT DELIVERY SERVICE, INC.	MAQUILA TRADING SOLUTIONS USA	C3-2015-69	20014-DCV1995			X		X			187240	\$ 200.00

COUNTY OF HIDALGO

HIDALGO COUNTY AUDITOR'S OFFICE
Hidalgo County Administration Building
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PHONE: (956) 318-2511
FAX: (956) 318-2577
WEBSITE: www.co.hidalgo.tx.us/auditor



EDINBURG, TEXAS 78539

July 7, 2015

The Honorable Lazaro Gallardo
Hidalgo County Constable Precinct No. 3
730 N. Breyfogle Ste. B
Mission, TX 78573

Re: Review of *Monthly Fees Report* and Supporting Documentation
For the month of May 2015

Dear Constable Gallardo:

We have conducted a limited scope review of the Constable Precinct No. 3 *Monthly Fees Report* and supporting documentation for the month of May 2015 pursuant to Local Government Code §115.002 (a) and (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 May 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, the *Monthly Fees Report*, and fee schedules. The following procedures were performed:

- Reviewed the submittal date of the *Monthly Fees Report* to the County Auditor's Office to determine if the report was 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.

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 CONTRERA
JUDGE 449TH D C

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

Conclusion:

Total collections for the month of May 2015 were \$1,875.00. 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, County 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 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.

For the Month Ending March 2015 COUNTY AUDITOR

\$725.00	\$725.00

DATE: 4/16/15 052715

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

May 26, 2015

The Honorable Atanacio Gaitan Jr.
Hidalgo County Constable Precinct No. 4
2814 S. Business Highway 281
Edinburg, TX 78539

Re: Review of *Monthly Fees Report* and Supporting Documentation
For the month of March 2015

Dear Constable Gaitan:

We have conducted a limited scope review of the Constable Precinct 4 *Monthly Fees Report* and supporting documentation for the month of March 2015 pursuant to Local Government Code §115.002 (a) and (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 March 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, the *Monthly Fees Report*, and fee schedules. The following procedures were performed:

- Reviewed the submittal date of the *Monthly Fees Report* to the County Auditor's Office to determine if the report and 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.

HIDALGO COUNTY DISTRICT JUDGES

LUIS M. SINGLETERRY
JUDGE, 52ND 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.

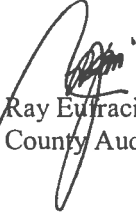
- Verified that procedures for voided receipts were properly followed.
- Reviewed *Cashier's Daily Close-Out Reports/Daily Remittance Forms* to determine whether fees collected were properly accounted and deposited with the County Treasurer on or before the fifth day after the day on which the funds were received.
- Verified that the collections per the *Monthly Fees Report* agreed to total receipts issued and the deposits made with the County Treasurer.
- Reviewed receipts issued, *Cashier's Daily Close-Out Reports/Daily Remittance Forms*, and *Monthly Fees Report* to verify proper completion.

Conclusion:

Total collections for the month of March 2015 were \$725.00. 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 Eulfracio, CPA
County Auditor

cc: Valde Guerra, Commissioners Court Executive Officer



HIDALGO COUNTY DISTRICT JUDGES

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

RODOLFO DELGADO
JUDGE, 93RD D.C.

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

ROSE GUERRA REYNA
JUDGE, 206TH D.C.

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

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

NOE GONZALEZ
JUDGE, 370TH D.C.
OVERSEER

LETICIA LOPEZ
JUDGE, 385TH D.C.

AIDA SALINAS FLORES
JUDGE, 396TH D.C.

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

JESSE CONTRERA
JUDGE, 448TH D.C.

22

For the Month Ending Amended April 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:

County Auditor's Form AS-C-002

Revised: 3/01

HIDALGO COUNTY AUDITOR'S OFFICE

APPROVED BY: *Bmo*

DATE: 5/3/15 10:31K

Page 1 of 1

Prepared by:

Navla Muñoz

COUNTY OF HIDALGO

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



EDINBURG, TEXAS 78539

June 3, 2015

The Honorable Atanacio Gaitan Jr.
Hidalgo County Constable Precinct No. 4
2814 S. Business Highway 281
Edinburg, TX 78539

Re: Review of *Monthly Fees Report* and Supporting Documentation
For the month of April 2015

Dear Constable Gaitan:

We have conducted a limited scope review of the Constable Precinct 4 *Monthly Fees Report* and supporting documentation for the month of April 2015 pursuant to Local Government Code §115.002 (a) and (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 April 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, the *Monthly Fees Report*, and fee schedules. The following procedures were performed:

- Reviewed the submittal date of the *Monthly Fees Report* to the County Auditor's Office to determine if the report and 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.

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.

- 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 day after the day on which the funds were received.
- Verified that the collections per the *Monthly Fees Report* agreed to total receipts issued and the deposits made with the County Treasurer.
- Reviewed receipts issued, *Cashier's Daily Close-Out Reports/Daily Remittance Forms*, and *Monthly Fees Report* to verify proper completion.

Conclusion:

Total collections for the month of April 2015 were \$5,343.60. 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, County 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.
RIVERA

LETICIA LOPEZ
JUDGE, 389TH D.C.

AIDA SALINAS FLORES
JUDGE, 396TH D.C.

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

JESSE CONTRERA
JUDGE, 449TH D.C.

May 2015

Approved by:

County Auditor's Form AS-C-002

Revised: 3/01

DATE.

Nayla Muñoz

X1

COUNTY of HIDALGO

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



EDINBURG, TEXAS 78539

July 7, 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 May 2015

Dear Constable Gaitan:

We have conducted a limited scope review of the Constable Precinct 4 *Monthly Fees Report* and supporting documentation for the month of May 2015 pursuant to Local Government Code §115.002 (a) and (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 May 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 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 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. SINGLETEPPE
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 May 2015 were \$425.00. 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, County 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.
RECEIVED

LETICIA LOPEZ
JUDGE 389TH D.C.

AIDA SALINAS FLORES
JUDGE 398TH D.C.

ISRAEL RAMON JR.
JUDGE 430TH D.C.

JESSE CONTRERA
JUDGE 449TH D.C.

PBC

"FEE" MONTHLY REPORT
FOR THE MONTH ENDED March 31, 2015

Part I: AMOUNT BILLED FOR HOUSING OF PRISONERS & TDCJ

U.S. Government	Amount	Other Agency	Amount
A. Bureau of Prisons (BOP)		G.	\$
B. U.S. Marshal (USM)		H.	\$
C. Immigration & Customs Enforcement (ICE)		I.	\$
D. Customs & Border Protection (CBP)-McAllen		J.	\$
E. Customs & Border Protection-RGV		K.	\$
F. Texas Department of Criminal Justice (TDCJ)	\$ 8,648.75	L.	\$

Part II: SUMMARY OF RECEIPT COLLECTION

A. RECEIPTS ISSUED FROM NO.	F236973-F237400	TO	F238801-F238850	\$ 59,206.76
B. RECEIPTS ISSUED FROM NO. (East Substation)	F232192-F232200	TO	F238601-F238644	\$ 76.00
C. RECEIPTS ISSUED FROM NO. (BB Fees)	F236320-F236400	TO	F237401-F238032	\$ 12,045.00
D. DIRECT DEPOSITS				\$ 39,154.54
TOTAL CASH COLLECTIONS Rec. Issue Dates	3/1/2015	TO	3/31/2015	\$ 110,482.30
Less: Costs on Deposit				\$ (3,570.00)
Less: Bail Bond Fee Refunds Check No.'s				\$ (151.00)
Less: Tuition Fee Refunds				\$ (36.00)
Less: Other Refunds				\$ 3,095.00
Add: Cost Deposits Earned				\$ 109,820.30

Part III: SUMMARY OF FEE ALLOCATION

FEE RECEIVED FOR HOUSING OF PRISONERS	MONTH	GL NUMBER	AMOUNT
US Marshal (USM)	Feb	1100-342-30-280-000-0-000	\$ 2,964.00
US Marshal (USM)	Jan. 2015	1100-342-30-280-000-0-000	\$ 17,167.09
Bureau of Prisons (BOP)		1100-342-30-280-000-0-000	
Bureau of Prisons (BOP)		1100-342-30-280-000-0-000	
Customs & Border Protection-RGV		1100-342-30-280-000-0-000	
Customs & Border Protection-Pharr		1100-342-30-280-000-0-000	
Homeland Security-Immigration and Customs Enforcement (ICE)		1100-342-30-280-000-0-000	
U.S. Navy	Nov. 2014	1100-342-30-280-000-0-000	\$ 52.00
U.S. Navy	Dec-14	1100-342-30-280-000-0-000	\$ 156.00

TELEPHONE COMMISSIONS

A. Value Added Communications, Inc.	Jan. 2015	1100-360-00-000-001-0-000	\$ 38,583.06
B. Value Added Communications, Inc.		1100-360-00-000-001-0-000	

FEE REC'D FOR OFFENDER TRANSPORTATION

A. Texas Department of Criminal Justice		1100-334-40-280-001-0-000	\$ 9,608.65
B. Texas Department of Criminal Justice		1100-334-40-280-001-0-000	

Garagekeeper Abandoned MV Fee

A. Garagekeeper Abandoned MV Fee	AMOUNT	1100-342-10-280-002-0-000	\$ 160.00

Equitable Sharing Rec'd, On Forfeited Property

A. US MARSHAL		1229-352-30-280-000-0-000	\$ 95.66
B. US MARSHAL		1229-352-30-280-000-0-000	\$ 444.82
C. US MARSHAL		1229-352-30-280-000-0-000	\$ 320.52
D. US MARSHAL		1229-352-30-280-000-0-000	\$ 12,553.80
E. ICE		1228-352-30-280-000-0-000	

OVERTIME GRANT REIMBURSEMENT

A. US MARSHAL		1284-126-10-000-013-0-000	
B. DEA		1284-126-10-000-012-0-000	
C. FBI		1284-126-10-000-009-0-000	
D. FBI		1284-126-10-000-009-0-000	
E. Step-Click it or Ticket		1284-126-10-000-018-0-000	

REIMBURSEMENT FOR MEDICAL SERVICES

A. US MARSHAL		1100-423-21-280-002-0-331	

TUITION FEES

TUITION FEES	AMOUNT	1100-342-11-280-000-0-000	\$

LESS: REFUNDS

BAIL BOND FEES	AMOUNT		\$

BAIL BOND FEES

BAIL BOND FEES	AMOUNT	1100-207-20-000-036-0-000	\$ 11,894.00

LESS: REFUNDS

COPIES OF INMATE MEDICAL RECORDS	AMOUNT	1100-342-10-280-001-0-000	\$ 144.00

OTHER SHERIFF'S FEES AND COSTS

A. Serving Legal Process (Includes Earned Cost Deposits)	AMOUNT		\$ 9,138.50
B. Sale of Stray Animals	\$		\$ 359.00
C. Offense Reports/Insurance Reports	\$		\$ 540.00
D. Fingerprints	\$		\$ 565.00
E. Clearance Letters/Record checks	\$		\$ 9,000.00
F. Photo & Video Fees	\$		\$ 110.20
G. Other "Order of Sale"	\$		\$
H. Miscellaneous	\$		\$
I. Misc (Bank Stop Payment Fee)	\$		\$
Total Sheriff Fees (A through I)	\$		\$ 19,712.70

LESS: REFUNDS

TOTAL FEES EARNED AND PAYABLE TO THE COUNTY TREASURER	\$		\$ 19,876.70

Part IV: SUMMARY OF REMITTANCES MADE TO THE COUNTY TREASURER

Chk No.	Check Date	Amount	CHECK FIGURE:
6055	03/08/15	\$ 13,128.30	TOTAL PART II: \$ 109,820.30
6059	03/13/15	\$ 5,555.20	TOTAL PART III: \$ 109,820.30
6067	03/20/15	\$ 4,908.80	DIFFERENCE (IF "-") OK \$
			SUMMARY of Amount Due to Co. Treasurer
6068	03/24/15	\$ 5,608.65	
6070	03/30/15	\$ 17,167.09	
6073	03/30/15	\$ 5,713.00	
6074	03/30/15	\$ 95.66	
6075	3/30/2015	\$ 444.82	
6076	3/31/2015	\$ 320.52	TOTAL EARNED FEES \$ 109,820.30
6077	3/31/2015	\$ 12,553.80	LESS: TOTAL REMITTANCES \$ 109,820.30
6078	04/01/15	\$ 2,964.00	Total Remaining Funds Due To County Treasurer \$
6078	04/01/15	\$ 41,360.46	
Total Amount of Remittances to the County Treasurer		\$ 109,820.30	

Emilia Wiggins
Hidalgo County Sheriff (or Designee)

Elaine Ramos
Elaine Ramos

This report is due at the County Auditor's Office by the 5th workday following the end of the month.
County Auditor's Form: ARS-G-001 Revised 2/6/2016

Hidalgo County
AUDITORS OFFICE

AUDITED BY: THE HIDALGO
COUNTY AUDITOR'S OFFICE
DATE: *RE*

5-20-15

PC 5/20/15

* Per Basic Gr. 5-7-15, billing went out after cut off date, will be included in next month's monthly report

Σ = 71,327.76 to X20
X7, X9, X11
X-AA
X-AA, X5-a, X6
X-AA, X4, X21
X-AA, X22-X25
X-AA, X5-a, X6

X7

X7

X7

X7

X8

X9

X10

X11

X12

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X13

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X13

X12

X13

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

May 28, 2015

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

Re: Review of *Monthly Fees Reports* and Supporting Documentation
For the Month of March 2015

Dear Sheriff Guerra:

We have conducted a limited scope review of the *Monthly Fees Report* and supporting documentation for the month of March 2015 pursuant to Local Government Code §115.002 (a) and (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 March 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 fee schedules and the *Monthly Fees Report*. The following procedures were also performed:

- Reviewed the submittal date of the *Monthly Fees Report* to the County Auditor's Office to determine if the report and 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 reports.
- Reviewed receipts issued to determine if fees were allocated and reported in the proper amounts and verified whether any adjustments were made.
- Verified that procedures for voided receipts were properly followed.

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.

MARCO E. RAMIREZ, JR.
JUDGE, 312ND 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 CONTRERA
JUDGE, 449TH D.C.

- Verified that collections per the *Monthly Fees Report* agreed to: 1.) total receipts issued, 2.) total deposits made with the County Treasurer, and 3.) total deposits posted to *alio*'s various general ledger accounts.
- Reviewed direct deposits noted on the bank statements to ensure the direct deposits were timely remitted to the County Treasurer's Office.
- Verified that receipts issued followed a sequential order.
- Reviewed the *Monthly Fees Report* and County Treasurer receipts to determine whether fees collected were properly accounted and deposited with the County Treasurer's Office on a weekly basis.
- Reviewed receipts issued and the *Monthly Fees Report*, among other supporting documentation, to verify proper completion.
- Reviewed the *Hidalgo County Sheriff's Department Bail Bond Fee Refund Application Forms* to determine if the refund was in compliance with Government Code §41.258 (f).

Conclusion:

Total collections for the month of March 2015 were \$109,820.30. Based on the results of our review, we have concluded that fees were generally properly accounted and reported; however, the system of internal controls for the accounting and reporting of fees requires improvement as noted in the following observation.

Observation No. 1:

We noted during our review that procedures for voiding receipts were not properly followed. Voided receipt numbers 237054 and 237526 were not cross-referenced with the new receipt numbers issued. According to staff, detention officers will be reminded of the procedures for voiding receipts.

The County Auditor's Office requires that the supervisor ensure that if a new receipt is issued, the voided receipt number and the new receipt number are cross-referenced.

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

Recommendation:

Management should ensure that receipts are properly voided.

Please provide a written management response to the observation noted above by June 5, 2015.

If you should have any questions or would like to schedule a meeting to discuss the above noted observation, please do not hesitate to contact Reynaldo Cantu, Internal Auditor I, at 318-2511 ext. 4653, Letty Chavez, Compliance Audit Supervisor, 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, County 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, 396TH D.C.

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

JESSE CONTRERA
JUDGE, 449TH D.C.

RECEIVED

MAY 15 2015

"FEE" MONTHLY REPORT
FOR THE MONTH ENDED APRIL 30, 2015

Part I: AMOUNT BILLED FOR HOUSING OF PRISONERS & TDCJ			
US Government		Amount	Other Agency Amount
A. Bureau of Prisons (BOP)	\$ 14,048.00	G. Bureau of Prisons (BO)	\$ 9,256.00
B. U.S. Marshal (USM)	\$ 7,860.00	H. U.S. Marshal (USM)	\$ 3,432.00
C. Immigration & Customs Enforcement (ICE)		I.	
D. Customs & Border Protection (CBP)-McAllen		J.	
E. Customs & Border Protection, RGV		K.	
F. Texas Department of Criminal Justice (TDCJ)	\$ 8,162.05	L.	
Part II: SUMMARY OF RECEIPT COLLECTION			
A. RECEIPTS ISSUED FROM NO.	F238851	TO	F239305 \$ 59,664.07
B. RECEIPTS ISSUED FROM NO. (East Substation)	F238645	TO	F238701 \$ 70.00
C. RECEIPTS ISSUED FROM NO. (BB Fees)	F238033-F238600	TO	F239801-F239940 \$ 12,285.00
D. DIRECT DEPOSITS			\$ 21,372.10
TOTAL CASH COLLECTIONS Rec. Issue Dates	4/1/2015	TO	4/30/2015 \$ 93,391.17
Less: Costs on Deposit			\$ (4,325.00)
Less: Ball Bond Fee Refunds Check No.'s			\$ -
Less: Tuition Fee Refunds			\$ -
Less: Other Refunds			\$ -
Add: Cost Deposits Earned			\$ 3,250.00
TOTAL DUE TO THE COUNTY TREASURER			\$ 92,316.17
Part III: SUMMARY OF FEE ALLOCATION			
FEES RECEIVED FOR HOUSING OF PRISONERS		MONTH	GL NUMBER AMOUNT
US Marshal (USM)			1100-342-30-280-000-0-000
US Marshal (USM)			1100-342-30-280-000-0-000
Bureau of Prisons (BOP)		Feb. 2015	1100-342-30-280-000-0-000 \$ 11,492.00
Bureau of Prisons (BOP)			1100-342-30-280-000-0-000
Customs & Border Protection (CBP)-RGV			1100-342-30-280-000-0-000
Customs & Border Protection-Pharr			1100-342-30-280-000-0-000
Homeland Security-Immigration and Customs Enforcement (ICE)			1100-342-30-280-000-0-000
U.S. Navy			1100-342-30-280-000-0-000
U.S. Navy			1100-342-30-280-000-0-000
TELEPHONE COMMISSIONS		MONTH	
A. Value Added Communications, Inc.		Feb. 2015	1100-360-00-000-001-0-000 \$ 46,698.37
B. Value Added Communications, Inc.			1100-360-00-000-001-0-000
FEES REC'D FOR OFFENDER TRANSPORTATION		MONTH	
A. Texas Department of Criminal Justice			1100-334-40-280-001-0-000 \$ 7,065.55
B. Texas Department of Criminal Justice			1100-334-40-280-001-0-000
Garagekeeper Abandoned MV Fee		AMOUNT	
A. Garagekeeper Abandoned MV Fee		\$ 210.00	1100-342-10-280-002-0-000 \$ 210.00
Equitable Sharing Rec'd. On Forfeited Property			
A. US MARSHAL			1229-352-30-280-000-0-000 \$ 98.00
B. US MARSHAL			1229-352-30-280-000-0-000 \$ 343.00
C. US MARSHAL			1229-352-30-280-000-0-000 \$ 1,391.86
D. US MARSHAL			1229-352-30-280-000-0-000 \$ 291.45
E. US MARSHAL			1229-352-30-280-000-0-000 \$ 588.00
F. US MARSHAL			1229-352-30-280-000-0-000 \$ 102.24
G. ICE			1228-352-30-280-000-0-000
OVERTIME GRANT REIMBURSEMENT			
A. US MARSHAL			1284-126-10-000-013-0-000
B. DEA			1284-126-10-000-012-0-000
C. FBI			1284-126-10-000-009-0-000
D. FBI			1284-126-10-000-009-0-000
E. Step-Click it or Ticket			1284-126-10-000-018-0-000
REIMBURSEMENT FOR MEDICAL SERVICES			
A. US MARSHAL			1100-423-21-280-002-0-331
TUITION FEES		AMOUNT	
TUITION FEES		\$ -	1100-342-11-280-000-0-000
LESS: REFUNDS		\$ -	
BALL BOND FEES		AMOUNT	
BALL BOND FEES		\$ 12,285.00	
LESS: REFUNDS		\$ -	1100-207-20-000-036-0-000 \$ 12,285.00
COPIES OF INMATE MEDICAL RECORDS			
A. Texas Comptroller of Public Accounts		AMOUNT	1100-342-10-280-001-0-000
OTHER SHERIFF'S FEES AND COSTS		\$ 6,125.00	
Serving Legal Process (Includes Earned Cost Deposits)		\$ -	
Sale of Stray Animals		\$ 343.00	
Offense Reports/Insurance Reports		\$ 470.00	
Fingerprints		\$ 560.00	
Clearance Letters/Record checks		\$ 1,000.00	
Photo & Video Fees		\$ 252.70	
Other "Order of Sale"		\$ -	
Miscellaneous		\$ -	
Misc. (Bank Stop Payment Fee)		\$ 11,750.70	1100-342-10-280-001-0-000
Total Sheriff Fees (A through I)		\$ -	\$ 11,750.70
LESS: REFUNDS		\$ -	
TOTAL FEES EARNED AND PAYABLE TO THE COUNTY TREASURER			\$ 92,316.17
Part IV: SUMMARY OF REMITTANCES MADE TO THE COUNTY TREASURER			
Ck No.	Check Date	Amount	CHECK FIGURE
6079	04/07/15	\$ 1,086.20	TOTAL PART II \$ 92,316.17
6080	04/10/15	\$ 3,703.50	TOTAL PART III \$ 92,316.17
6081	04/17/15	\$ 6,277.90	DIFFERENCE (IF "-") OK \$ -
Direct Deposit-General Funds		\$ 7,065.55	SUMMARY of Amount Due to Co. Treasurer
6082	04/17/15	\$ 11,492.00	
6083	04/17/15	\$ 1,391.86	
6084	04/17/15	\$ 291.45	
6085	04/17/15	\$ 588.00	
6086	4/17/2015	\$ 102.24	TOTAL EARNED FEES \$ 92,316.17
6087	4/28/2015	\$ 6,704.70	LESS: TOTAL REMITTANCES \$ 92,316.17
6088	4/30/2015	\$ 31.00	Total Remaining Funds Due To
6089	04/30/15	\$ 98.00	County Treasurer \$ -
6090	05/04/15	\$ 3,171.77	
Total Amount of Remittances to the County Treasurer		\$ 92,316.17	

Emilia Mueys
Hidalgo County Sheriff (or Designee)

Elaine Ramos
Elaine Ramos

This report is due at the County Auditor's Office by the 15th workday following the end of the month.
County Auditor's Form APG-S-001 Revised 08/2015

ACCEPTED BY: THE HIDALGO
COUNTY AUDITOR'S OFFICE
DATE: 05-16-2015
J. C. Lopez

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

June 24, 2015

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

Re: Review of *Monthly Fees Report* and Supporting Documentation
For the Month of April 2015

Dear Sheriff Guerra:

We have conducted a limited scope review of the *Monthly Fees Report* and supporting documentation for the month of April 2015 pursuant to Local Government Code §115.002 (a) and (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 April 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 fee schedules and the *Monthly Fees Report*. The following procedures were also performed:

- Reviewed the submittal date of the *Monthly Fees Report* to the County Auditor's Office to determine if the report and 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 reports.
- Reviewed receipts issued to determine if fees were allocated and reported in the proper amounts and verified whether any adjustments were made.
- Verified that procedures for voided receipts were properly followed.
- Verified that collections per the *Monthly Fees Report* agreed to: 1.) total receipts issued, 2.) total deposits made with the County Treasurer, and 3.) total deposits posted to *alio*'s various general ledger accounts.

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, 385TH D.C.

AIDA SALINAS FLORES
JUDGE, 398TH D.C.

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

JESSE CONTRERAS
JUDGE, 445TH D.C.

- Reviewed direct deposits noted on the bank statements to ensure the direct deposits were timely remitted to the County Treasurer's Office.
- Verified that receipts issued followed a sequential order.
- Reviewed the *Monthly Fees Report* and County Treasurer receipts to determine whether fees collected were properly accounted and deposited with the County Treasurer's Office on a weekly basis.
- Reviewed receipts issued and the *Monthly Fees Report*, among other supporting documentation, to verify proper completion.
- Reviewed the *Hidalgo County Sheriff's Department Bail Bond Fee Refund Application Forms* to determine if the refund was in compliance with Government Code §41.258 (f).

Conclusion:

Total collections for the month of April 2015 were \$92,316.17. Based on the results of our review, we have concluded that fees were generally properly accounted and reported; however, the system of internal controls for the accounting and reporting of fees requires improvement as noted in the following observation.

Observation No. 1:

We noted during our review that procedures for voiding receipts were not properly followed. Two voided receipts (numbers 238365 and 238366) were not cross-referenced with the new receipt numbers. According to staff, detention officers will be reminded of the procedures for voiding receipts.

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

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

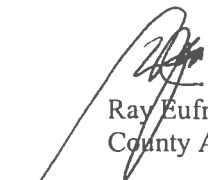
Recommendation:

Management should re-train staff regarding the proper procedures for voiding receipts. At a minimum, the procedures listed above should be implemented.

Please provide a written management response to the observation noted above by July 10, 2015.

If you should have any questions or would like to schedule a meeting to discuss the above noted observation, please do not hesitate to contact Reynaldo Cantu, Internal Auditor I, at 318-2511 ext. 4653, Letty Chavez, Compliance Audit Supervisor, ext. 4651, Arcy B. Duran, CPA, Director of Audit, at ext. 4645, or me at ext. 4604.

Respectfully,



Ray Eufracio, CPA
County Auditor

cc: Valde Guerra, County 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, 379TH D.C.
OVERSEER

LETICIA LOPEZ
JUDGE, 388TH 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

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2808 South Business Highway 281
Edinburg, Texas 78539-6243
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FAX: (956) 318-2577
WEBSITE: www.co.hidalgo.tx.us/auditor



EDINBURG, TEXAS 78539

May 27, 2015

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

Re: Review of *Hot Checks Processing Fees Reports* and Supporting Documentation
For the Months of January 2015 and February 2015

Dear Mr. Rodriguez:

We have conducted a limited scope review of the *Hot Checks Processing Fees Reports* (*Processing Fees Reports*) and supporting documentation for the months of January 2015 and February 2015 pursuant to Local Government Code §115.002 (a) and (b). The objective of the review was to determine if collections were properly accounted and reported.

Scope:

The scope of our review was limited to collections reported by your office on the *Processing Fees Reports* for the months of January 2015 and February 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, the *Processing Fees Reports*, and fee schedules. The following procedures were performed:

- Reviewed the submittal dates of the *Processing Fees Reports* to the County Auditor's Office to determine if the reports and 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 *Processing Fees Reports* to ensure that the reports were signed by an authorized signatory as documented on the "Authorized Signatories Form."

HIDALGO COUNTY DISTRICT JUDGES

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

RODOLFO DELGADO
JUDGE, 93RD D.C.

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JUDGE, 398TH D.C.

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

JESSE CONTRERA
JUDGE, 449TH D.C.

- Verified the mathematical accuracy of the *Processing Fees Reports* by footing and cross-footing the reports.
- Verified the sequence of receipts and checks issued per the *Processing Fees Reports* agreed to *AbleTerm's DA Receipt Register Report* and *Check Register Report*. In addition, verified that receipts and checks issued followed a sequential order.
- Verified collections and disbursements per the *Processing Fees Reports* agreed to *AbleTerm's Hot Checks Collection Report*.
- Verified that collections received from the Community Supervision and Corrections Department were receipted and included on the *Processing Fees Reports*.
- Verified that the collections per the *Processing Fees Reports* agreed to total receipts issued and the deposits made to the Hot Check bank account.
- Verified that the processing fees per the *Processing Fees Reports* were remitted to the County Treasurer's Office in a timely manner.
- Verified that procedures for voided receipts and checks were properly followed.
- Reviewed a random sample of receipts to ensure processing fees were properly collected and reported.
- Reviewed a random sample of receipts to determine if court costs collected were remitted to the applicable Justice of the Peace courts and receipted.
- Reviewed a random sample of receipts to determine if adequate supporting documentation (i.e., copies of returned checks, "Worthless Check Information and Affidavit" forms, "10 Day" Letters, etc.) was maintained on file for each case.

Conclusion:

Total collections for the months of January 2015 and February 2015 were \$105,127.47 and \$100,691.07, respectively. Based on the results of the review, we have concluded that collections were generally properly accounted and reported. However, improvements could be made to the system of internal controls as noted in the following observations.

Observation No. 1:

We randomly selected 38 of 386 receipts issued during the period of review. The 38 receipts included 47 hot checks submitted by merchants to the District Attorney's Office for collection purposes. We reviewed supporting documentation for the 47 hot checks to verify whether: 1.) the merchant sent written notice regarding the returned check to the check writer; and 2.) if the notice contained the information pursuant to Penal Code Sec. 31.06 (b)(3) and 32.41 (c)(3).

For 1 of 47 hot checks, the District Attorney's Office did not provide copies of the written notices. According to the District Attorney's Executive Assistant, the notices could not be located.

The results of the review for the remaining 46 hot checks revealed the following:

- For 36 (78%) hot checks, the merchants sent the written notice. The notice included the legal statement required by Penal Code Sec. 31.06 (b)(3) and 32.41 (c)(3).
- For 6 (13%) hot checks, the merchants sent the written notice; however, the notice did not include the legal statement required by Penal Code Sec. 31.06 (b)(3) and 32.41 (c)(3). Instead, the notice included a statement that the notice was being sent pursuant to Penal Code Sec. 31.06 (b)(3) or 32.41 (c)(3).
- For 4 (9%) hot checks, the merchants sent the written notice; however, the notice did not include the legal statement required by Penal Code Sec. 31.06 (b)(3) and 32.41 (c)(3).

The merchant must send written notice regarding the returned check to the check writer. For this purpose, the District Attorney's "Merchant's Notice" form may be utilized by the merchant. The notice must include the name, address, phone number, and any other identifying information on the check writer. In addition, pursuant to Penal Code Sec. 31.06 (b)(3) and 32.41 (c)(3), the written notice should contain the following legal statement: "This is a demand for payment in full for a check or order not paid because of a lack of funds or insufficient funds. If you fail to make payment in full within 10 days after the date of receipt of this notice, the

HIDALGO COUNTY DISTRICT JUDGES

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JUDGE, 430TH D.C.

JESSE CONTRERA
JUDGE, 448TH D.C.

failure to pay creates a presumption for committing an offense, and this matter may be referred for criminal prosecution.”

Formal monitoring procedures have not been implemented to ensure hot checks accepted for collection by the District Attorney’s Hot Check Division meet all the criteria required by Penal Code Sec. 31.06 (b)(3) and 32.41 (c)(3). The County may be held liable to hot check writers that may not have been provided with the required notice and referred for criminal prosecution.

Recommendation:

Management should implement formal monitoring procedures to ensure hot checks submitted for collection to the District Attorney’s Hot Check Division meet all the criteria required by Penal Code Sec. 31.06 (b)(3) and 32.41 (c)(3).

Observation No. 2:

We selected all 6 receipts voided during the period in review to verify that procedures for voided receipts were properly followed. All 6 voided receipts contained the supervisors signature and date, the receipt was marked “Void” on the face of the receipt, an explanation for the void, and the date the receipt was voided; however, we were not able to verify if the copy of the receipt was also marked “Void” and if all copies of the voided receipt were securely attached together since the original voided receipts were not provided to the County Auditor’s Office. According to the Executive Assistant, the District Attorney’s Office had an informal policy that requires the original voided receipts and voided checks to be maintained on file.

The County Auditor’s Office requires that the supervisor sign and date the voided receipt to document responsibility for verifying that all copies of the receipt are marked “Void” on the face of the receipt, contain an explanation for the void, and contain the date the receipt was voided. In addition, all copies of the voided receipts must be securely attached together and submitted to the County Auditor’s Office.

Failure to ensure that all copies of the voided receipts are securely attached together and submitted to the County Auditor’s Office may result in the loss of County revenue.

Recommendation:

Management should implement formal monitoring procedures to ensure that all copies of the voided receipts and voided checks are securely attached together and submitted to the Auditor’s Office.

Please provide a written management response to the observations noted above by June 15, 2015.

If you should have any questions or would like to schedule a meeting to discuss this report, please do not hesitate to call 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 Eufracio, CPA
County Auditor

cc: Mr. Valde Guerra, County Executive Officer

HIDALGO COUNTY DISTRICT JUDGES

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EDINBURG, TEXAS 78539

June 2, 2015

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

Re: Review of *Hot Checks Processing Fees Reports* and Supporting Documentation
For the Months of March 2015 and April 2015

Dear Mr. Rodriguez:

We have conducted a limited scope review of the *Hot Checks Processing Fees Reports* (*Processing Fees Reports*) and supporting documentation for the months of March 2015 and April 2015 pursuant to Local Government Code §115.002 (a) and (b). The objective of the review was to determine if collections were properly accounted and reported.

Scope:

The scope of our review was limited to collections reported by your office on the *Processing Fees Reports* for the months of March 2015 and April 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, the *Processing Fees Reports*, and fee schedules. The following procedures were performed:

- Reviewed the submittal dates of the *Processing Fees Reports* to the County Auditor's Office to determine if the reports and 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 *Processing Fees Reports* to ensure that the reports were signed by an authorized signatory as documented on the "Authorized Signatories Form."

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.

ROSE GUERRA REYNA
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JUDGE, 398TH D.C.

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JUDGE, 430TH D.C.

JESSE CONTRERA
JUDGE, 448TH D.C.

- Verified the mathematical accuracy of the *Processing Fees Reports* by footing and cross-footing the reports.
- Verified the sequence of receipts and checks issued per the *Processing Fees Reports* agreed to *AbleTerm's DA Receipt Register Report* and *Check Register Report*. In addition, verified that receipts and checks issued followed a sequential order.
- Verified collections and disbursements per the *Processing Fees Reports* agreed to *AbleTerm's Hot Checks Collection Report*.
- Verified that collections received from the Community Supervision and Corrections Department were receipted and included on the *Processing Fees Reports*.
- Verified that the collections per the *Processing Fees Reports* agreed to total receipts issued and the deposits made to the Hot Check bank account.
- Verified that the processing fees per the *Processing Fees Reports* were remitted to the County Treasurer's Office in a timely manner.
- Verified that procedures for voided receipts and checks were properly followed.
- Reviewed a random sample of receipts to ensure processing fees were properly collected and reported.
- Reviewed a random sample of receipts to determine if court costs collected were remitted to the applicable Justice of the Peace courts and receipted.
- Reviewed a random sample of receipts to determine if adequate supporting documentation (i.e., copies of returned checks, "Worthless Check Information and Affidavit" forms, "10 Day" Letters, etc.) was maintained on file for each case.

Conclusion:

Total collections for the months of March 2015 and April 2015 were \$120,053.59 and \$112,405.68, respectively. Based on the results of the review, we have concluded that collections were generally properly accounted and reported. However, improvements could be made to the system of internal controls as noted in the following observation.

Observation No. 1:

We randomly selected 39 of 390 receipts issued during the period of review. The 39 receipts included 54 hot checks submitted by merchants to the District Attorney's Office for collection purposes. We reviewed supporting documentation for the 54 hot checks to verify whether: 1.) the merchant sent written notice regarding the returned check to the check writer; and 2.) if the notice contained the information pursuant to Penal Code Sec. 31.06 (b)(3) and 32.41 (c)(3).

For 2 of 54 hot checks, the District Attorney's Office did not provide copies of the written notices. According to the District Attorney's Executive Assistant, the notices could not be located.

The results of the review for the remaining 52 hot checks revealed the following:

- For 44 (85%) hot checks, the merchants sent the written notice. The notice included the legal statement required by Penal Code Sec. 31.06 (b)(3) and 32.41 (c)(3).
- For 5 (10%) hot checks, the merchants sent the written notice; however, the notice did not include the legal statement required by Penal Code Sec. 31.06 (b)(3) and 32.41 (c)(3). Instead, the notice included a statement that the notice was being sent pursuant to Penal Code Sec. 31.06 (b)(3) or 32.41 (c)(3).
- For 3 (5%) hot checks, the merchants sent the written notice; however, the notice did not include the legal statement required by Penal Code Sec. 31.06 (b)(3) and 32.41 (c)(3).

The merchant must send written notice regarding the returned check to the check writer. For this purpose, the District Attorney's "Merchant's Notice" form may be utilized by the merchant. The notice must include the name, address, phone number, and any other identifying information on the check writer. In addition, pursuant to Penal Code Sec. 31.06 (b)(3) and 32.41 (c)(3), the written notice should contain the following legal statement: "This is a demand for payment in full for a check or order not paid because of a lack of funds or insufficient funds. If you fail to make payment in full within 10 days after the date of receipt of this notice, the

HIDALGO COUNTY DISTRICT JUDGES

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JUDGE, 93RD D.C.

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

JESSE CONTRERA
JUDGE, 449TH D.C.

The Honorable Ricardo Rodriguez, Jr.
June 2, 2015
Page 3 of 3

failure to pay creates a presumption for committing an offense, and this matter may be referred for criminal prosecution.”

Formal monitoring procedures have not been implemented to ensure hot checks accepted for collection by the District Attorney’s Hot Check Division meet all the criteria required by Penal Code Sec. 31.06 (b)(3) and 32.41 (c)(3). The County may be held liable to hot check writers that may not have been provided with the required notice and referred for criminal prosecution.

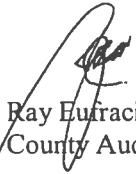
Recommendation:

Management should implement formal monitoring procedures to ensure hot checks submitted for collection to the District Attorney’s Hot Check Division meet all the criteria required by Penal Code Sec. 31.06 (b)(3) and 32.41 (c)(3).

Please provide a written management response to the observation noted above by June 15, 2015.

If you should have any questions or would like to schedule a meeting to discuss this report, please do not hesitate to call Carlos Ramirez, MSA, Internal Auditor II, at 318-2511 ext. 4654, Letty Chavez, Compliance Audit Supervisor, at ext. 4651, Arcy B. Duran, CPA, Director of Audit, at ext. 4645, or me at ext. 4604.

Respectfully,


Ray Eufacio, CPA
County Auditor

cc: Mr. Valde Guerra, County Executive Officer



HIDALGO COUNTY DISTRICT JUDGES

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

RODOLFO DELGADO
JUDGE, 93RD D.C.

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

ROSE GUERRA REYNA
JUDGE, 206TH D.C.

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JUDGE, 448TH D.C.

COUNTY of HIDALGO

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



EDINBURG, TEXAS 78539

July 7, 2015

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

Re: Review of *Hot Checks Processing Fees Reports* and Supporting Documentation
For the Months of May 2015

Dear Mr. Rodriguez:

We have conducted a limited scope review of the *Hot Checks Processing Fees Reports* (*Processing Fees Reports*) and supporting documentation for the month of May 2015 pursuant to Local Government Code §115.002 (a) and (b). The objective of the review was to determine if collections were properly accounted and reported.

Scope:

The scope of our review was limited to collections reported by your office on the *Processing Fees Reports* for the months of May 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, the *Processing Fees Reports*, and fee schedules. The following procedures were performed:

- Reviewed the submittal dates of the *Processing Fees Reports* to the County Auditor's Office to determine if the reports and 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 *Processing Fees Reports* to ensure that the reports were signed by an authorized signatory as documented on the "Authorized Signatories Form."
- Verified the mathematical accuracy of the *Processing Fees Reports* by footing and cross-footing the reports.
- Verified the sequence of receipts and checks issued per the *Processing Fees Reports* agreed to *AbleTerm's DA Receipt Register Report* and *Check Register Report*. In addition, verified that receipts and checks issued followed a sequential order.

HIDALGO COUNTY DISTRICT JUDGES

LUIS M. SINGLETERRY
JUDGE 32ND D.C.

RODOLFO DELGADO
JUDGE 93RD D.C.

J. R. BOBBY FLORES
JUDGE 119TH D.C.

ROSE GUERRA REYNA
JUDGE 206TH D.C.

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JUDGE 430TH D.C.

JESSE CONTRERA
JUDGE 449TH D.C.

- Verified collections and disbursements per the *Processing Fees Reports* agreed to *AbleTerm's Hot Checks Collection Report*.
- Verified that collections received from the Community Supervision and Corrections Department were receipted and included on the *Processing Fees Reports*.
- Verified that the collections per the *Processing Fees Reports* agreed to total receipts issued and the deposits made to the Hot Check bank account.
- Verified that the processing fees per the *Processing Fees Reports* were remitted to the County Treasurer's Office in a timely manner.
- Verified that procedures for voided receipts and checks were properly followed.
- Reviewed a random sample of receipts to ensure processing fees were properly collected and reported.
- Reviewed a random sample of receipts to determine if court costs collected were remitted to the applicable Justice of the Peace courts and receipted.
- Reviewed a random sample of receipts to determine if adequate supporting documentation (i.e., copies of returned checks, "Worthless Check Information and Affidavit" forms, "10 Day" Letters, etc.) was maintained on file for each case.

Conclusion:

Total collections for the month of May 2015 were \$133,315.27. Based on the results of our review, we have concluded that collections were generally properly accounted and reported. However, improvements could be made to the system of internal controls as noted in the following observation.

Observation No. 1:

We randomly selected 11 of 140 receipts issued during the period of review. The 11 receipts included 11 hot checks submitted by merchants to the District Attorney's Office for collection purposes. We reviewed supporting documentation for the 11 hot checks to verify whether: 1.) the merchant sent written notice regarding the returned check to the check writer; and 2.) if the notice contained the information pursuant to Penal Code Sec. 31.06 (b)(3) and 32.41 (c)(3).

The District Attorney's Office did not provide copies of the written notices for 1 of 11 hot checks. According to the District Attorney's Executive Assistant, the notices could not be located.

The results of the review for the remaining 10 hot checks revealed the following:

- For 8 (85%) hot checks, the merchants sent the written notice. The notice included the legal statement required by Penal Code Sec. 31.06 (b)(3) and 32.41 (c)(3).
- For 1 (5%) hot check, the merchants sent the written notice; however, the notice did not include the legal statement required by Penal Code Sec. 31.06 (b)(3) and 32.41 (c)(3).
- For 1 (10%) hot check, the merchant sent the written notice; however, the notice did not include the legal statement required by Penal Code Sec. 31.06 (b)(3) and 32.41 (c)(3). Instead, the notice included a statement that the notice was being sent pursuant to Penal Code Sec. 31.06 (b)(3) or 32.41 (c)(3).

The merchant must send written notice regarding the returned check to the check writer. For this purpose, the District Attorney's "Merchant's Notice" form may be utilized by the merchant. The notice must include the name, address, phone number, and any other identifying information on the check writer. In addition, pursuant to Penal Code Sec. 31.06 (b)(3) and 32.41 (c)(3), the written notice should contain the following legal statement: "This is a demand for payment in full for a check or order not paid because of a lack of funds or insufficient funds. If you fail to make payment in full within 10 days after the date of receipt of this notice, the failure to pay creates a presumption for committing an offense, and this matter may be referred for criminal prosecution."

Formal monitoring procedures have not been implemented to ensure hot checks accepted for collection by the District Attorney's Hot Check Division meet all the criteria required by Penal Code Sec. 31.06 (b)(3) and 32.41 (c)(3). The County may be held liable to hot check writers that were not provided with the required notice.

HIDALGO COUNTY DISTRICT JUDGES

LUIS M. SINGLETERRY
JUDGE 92ND D.C.

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JUAN R. PARTIDA
JUDGE 275TH D.C.

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

NOE GONZALEZ
JUDGE 370TH D.C.
OVERSEER

LETICIA LOPEZ
JUDGE 389TH D.C.

AIDA SALINAS FLORES
JUDGE 398TH D.C.

ISRAEL RAMON JR.
JUDGE 430TH D.C.

JESSE CONTRERA
JUDGE 449TH D.C.

The Honorable Ricardo Rodriguez, Jr.
July 7, 2015
Page 3 of 3

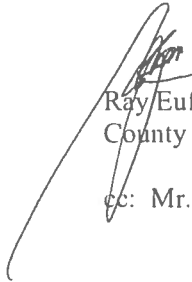
Recommendation:

Management should implement formal monitoring procedures to ensure hot checks submitted for collection to the District Attorney's Hot Check Division meet all the criteria required by Penal Code Sec. 31.06 (b)(3) and 32.41 (c)(3).

Please provide a written management response to the observation noted above by July 24, 2015

If you should have any questions or would like to schedule a meeting to discuss this report, please do not hesitate to call Carlos Ramirez, MSA, Internal Auditor II, at 318-2511 ext. 4654, Letty Chavez, Compliance Audit Supervisor, at ext. 4651, Arcy B. Duran, CPA, Director of Audit, at ext. 4645, or me at ext. 4604.

Respectfully,



Ray Eufracio, CPA
County Auditor

cc: Mr. Valde Guerra, County 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 449TH D.C.

COUNTY *of* HIDALGO

HIDALGO COUNTY AUDITOR'S OFFICE
Hidalgo County Administration Building
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PHONE: (956) 318-2511
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EDINBURG, TEXAS 78539

July 2, 2015

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

Re: Review of the HIDTA H.B. 65 Financial Statements
For the Months of January 31, 2015 through May 31, 2015

Dear Mr. Rodriguez:

We conducted a limited scope review of the HIDTA H.B. 65 financial statements for the months of January 31, 2015 through May 31, 2015 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, nothing came to our attention that caused us to believe that the financial statements contained any material misstatements. However, we noted that the system of internal controls for the accounting of funds requires improvement as noted below:

1. Certificates of Deposit (CD)

As of May 31, 2015, CD number 45210852 totaled \$1,203.01. Per the certificate of deposit, the funds represent funds seized on July 27, 2012 related to HIDTA case number 2012-0132.

We recommend that the status of the cases be provided (i.e., case numbers assigned by the District Clerk's Office, case disposition, etc.). If the case was declined for prosecution or has been disposed, the funds should be distributed to the proper party. Furthermore, if the individual to whom the funds are owed cannot be located, the funds should be escheated to the State Comptroller by March 1, 2016.

2. HIDTA Task Force Bank Account

The HIDTA Task Force bank account is utilized to deposit funds seized when a final disposition is rendered. The funds are disbursed by the District Attorney's Accountant from the HIDTA Task Force bank account pursuant to the court order.

We recommend that the HIDTA Task Force bank account be closed unless an agreement exists requiring HIDTA to maintain a separate bank account. If the HIDTA bank account is closed, funds should be deposited to the District Attorney's HB65 bank account once a final disposition is rendered. The funds should be disbursed from the District Attorney's HB65 bank account pursuant to the court order.

Please provide management responses to items 1 and 2 noted above by July 31, 2015.

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.

If you should have any questions or concerns, please contact Carlos Ramirez, Internal Auditor II, at 318-2511 ext. 4652, Letty Chavez, Compliance Audit Supervisor, at ext. 4651, or Arcy B. Duran, CPA, Director Audit, at ext. 4645.

Respectfully,



Ray Eufrazio, CPA
County Auditor

cc: Sylvia Solis, Accountant, District Attorney's Office

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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JUDGE 430TH D.C.

JESSE CONTRERAS
JUDGE 449TH D.C.

COUNTY of HIDALGO

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EDINBURG, TEXAS 78539

June 25, 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 Ended January 31, 2015 through April 30, 2015

Dear Sheriff Guerra:

We conducted a limited scope review of the Investigation Fund balance sheets for the months ended January 31, 2015 through April 30, 2015 pursuant to Local Government Code §112.006 (a), §115.001, §115.002 (b), and §115.901. The objective of the review was to obtain limited assurance that the balance sheets are free from material misstatement.

Management is responsible for the preparation of the balance sheet including the design, implementation, and maintenance of internal controls relevant to the preparation of the balance sheet. Our responsibility is to perform procedures to obtain limited assurance that the balance sheet is free from material misstatement.

Based on our review, nothing came to our attention that caused us to believe that the balance sheets contained any material misstatement.

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 Eufracio, CPA
Hidalgo County Auditor

cc: Valde Guerra, County 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, 430TH D.C.

JESSE CONTRERAS
JUDGE, 449TH D.C.

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EDINBURG, TEXAS 78539

June 25, 2015

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

Re: Review of Sheriff's "D" Account Balance Sheets
For the Months Ended January 31, 2015 through April 30, 2015

Dear Sheriff Guerra:

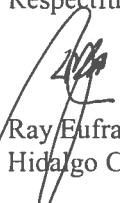
We conducted a limited scope review of the "D" Account financial statements for the months ended January 31, 2015 through April 30, 2015 pursuant to Local Government Code §112.006 (a), §115.001, §115.002 (b), and §115.901. The objective of the review was to obtain limited assurance that the balance sheets are free from material misstatement.

Management is responsible for the preparation of the financial statements including the design, implementation, and maintenance of internal controls relevant to the preparation of financial statements. Our responsibility is to perform procedures to obtain limited assurance that the financial statements are free from material misstatement.

Based on our review, nothing came to our attention that caused us to believe that the financial statements contained any material misstatement.

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

cc: Valde Guerra, County 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, 332ND D.C.

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JUDGE, 370TH D.C.
OVERSEER

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JUDGE, 389TH D.C.

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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

June 25, 2015

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

Re: Review of Sheriff's "B" Account Financial Statements
For the Months Ended January 31, 2015 through April 30, 2015

Dear Sheriff Guerra:

We conducted a limited scope review of the "B" Account financial statements for the months ended January 31, 2015 through April 30, 2015 pursuant to Local Government Code §112.006 (a), §115.001, §115.002 (b), and §115.901. The objective of the review was to obtain limited assurance that the balance sheets are free from material misstatement.

Management is responsible for the preparation of the financial statements including the design, implementation, and maintenance of internal controls relevant to the preparation of the financial statements. Our responsibility is to perform procedures to obtain limited assurance that the balance sheet is free from material misstatement.

Based on our review, nothing came to our attention that caused us to believe that the financial statements contained any material misstatement; however, we noted that the system of internal controls for the accounting of funds requires improvements as noted below:

Observation No.1:

Procedures for voiding receipts/checks were not always followed. At times, voided receipts/checks did not contain the employee signature, reason for void, date the receipt was void, and the signature of the supervisor approving the void.

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

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

Recommendation:

Management should develop and implement formal procedures to ensure that void receipts and checks contain the employee signature, reason for void, date the receipt was void, and the signature of the supervisor approving the void.

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, 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.

Please provide a management response to the observations noted above by July 10, 2015.

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

cc: Valde Guerra, County 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

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EDINBURG, TEXAS 78539

June 25, 2015

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

Re: Review of Sheriff's Fee Financial Statements
For the Months Ended January 31, 2015 through April 30, 2015

Dear Sheriff Guerra:

We conducted a limited scope review of the Fee Trust Account financial statements for the months ended January 31, 2015 through April 30, 2015 pursuant to Local Government Code §112.006 (a), §115.001, §115.002 (b), and §115.901. The objective of the review was to obtain limited assurance that the balance sheets are free from material misstatement.

Management is responsible for the preparation of the financial statements including the design, implementation, and maintenance of internal controls relevant to the preparation of the financial statements. Our responsibility is to perform procedures to obtain limited assurance that the financial statements are free from material misstatement.

Based on our review, nothing came to our attention that caused us to believe that the financial statements contained any material misstatements. However, we noted that the system of internal controls relevant to the preparation of the financial statements requires improvement as noted in the following observations.

Observation No. 1

The *Due from Federal Government – Boarding of Prisoners* balance as of April 30, 2015 was \$35,550.34 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 \$26,352.63 and consisting of billings for the months of September 2004 (\$3,056.63) and April 2015 (\$23,296.00).
- “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 \$6,292.00 and consisting of the billing for the month of April 2015.

According to staff, payment is being sought from the Federal Government.

HIDALGO COUNTY DISTRICT JUDGES

LUIS M SINGLETERRY
JUDGE, 92ND D.C.

RODOLFO DELGADO
JUDGE, 97TH 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, 312ND 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, 448TH D.C.

We recommend that management continue to seek payment from the Federal Government.

Observation No. 2

The *Due to Others – Voided Checks* balance as of April 30, 2015 was \$94.24. The balance included 9 void checks with original issue date of July 26, 2011 through December 28, 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 9 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 applicable funds not claimed should be escheated to the County Treasurer within the time required by statute.

If you have any questions, please contact Letty Chavez, Compliance Auditor 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

cc/ Valde Guerra, County Executive Officer

HIDALGO COUNTY DISTRICT JUDGES

LUIS M SINGLETERRY
JUDGE, 52ND D.C.

RODOLFO DELGADO
JUDGE, 93RD D.C.

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

ROSE GUERRA REYNA
JUDGE, 206TH D.C.

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

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JUDGE, 332ND D.C.

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COUNTY of HIDALGO

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EDINBURG, TEXAS 78539

June 25, 2015

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

Re: Review of Sheriff's Inmate Trust Financial Statements
For the Months of January 2015 through March 2015

Dear Sheriff Guerra:

We conducted a limited scope review of the statement of net assets (balance sheet) and applicable supporting documentation of the Inmate Trust Fund Account for the months of January 2015 through March 2015 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 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, nothing came to our attention that caused us to believe that the financial statements contained any material misstatements. However, we noted that the system of internal controls for the accounting of inmate trust funds requires improvement as noted below:

Accounts Receivable

As of March 31, 2015, the "Accounts Receivable" account had a balance of \$1,727.72. The balance consisted of overpayments made to 101 inmates between December 2003 and March 18, 2015.

We recommend that management seek payment from the inmates who received an overpayment. If all collection efforts have been exhausted, an indemnification request should be submitted to Commissioners Court for approval pursuant to Local Government Code (LGC) §157.903. Copies of any documentation (i.e., investigative reports, letters sent by the Department attempting collection, phone call log of call attempts, etc.) that supports the claim for indemnification should be attached to the agenda item.

Due to Others – Overage

As of March 31, 2015, the "Due to Other – Bank Overage" account had a balance of \$178.48. The overages occurred between March 2007 and August 2014.

We recommend that the \$178.48 net overage be transferred to the County Treasurer's office by June 26, 2015 and credited to the miscellaneous revenue account.

Held in Trust

As of March 31, 2015, the "Held in Trust" account had a cash balance of \$61,689.00 and consisted of funds received from inmates and/or the inmates' family members. However, the balance on the "Prior Account Balance Report," a report generated from *Ableterm* (the County's law enforcement system) that lists the names of the inmates and the amount of funds held in trust for each inmate, was only \$55,040.27 resulting in

HIDALGO COUNTY DISTRICT JUDGES

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JUDGE, 398TH D.C.

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

JESSE CONTRERA
JUDGE, 449TH D.C.

an unidentified variance of \$6,648.73. An unidentified variance has existed for at least over 19 years. The Sheriff's Office is currently conducting research to identify the owners of the unidentified variance.

If all efforts to identify the owners have been exhausted, we recommend that the funds be escheated to the County Treasurer's Office or the State Comptroller's Office, as applicable, pursuant to the escheat laws.

Void Receipts:

Procedures for voiding receipts and checks were not always followed. At times, voided receipts and checks did not contain the reason for void, date the receipt was voided, and the signature of the supervisor approving the void. According to staff, Detention Officers, who are responsible for the collection and disbursements, are frequently changing and are not aware of all the void procedures; however. The detention officers will be reminded of the procedures for voiding receipts and checks.

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

Failure to ensure receipts and checks are properly voided may result in the loss or misuse of County funds.

Recommendation:

Management should re-train staff regarding the proper procedures for voiding receipts and checks. At a minimum, the procedures listed above should be implemented.

Please provide a management response to the observations noted above by July 9, 2015.

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

Respectfully,



Ray Eufrazio, CPA
Hidalgo County Auditor

HIDALGO COUNTY DISTRICT JUDGES

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JUDGE, 92ND D.C.

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EDINBURG, TEXAS 78539

July 2, 2015

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

Re: Review of Sheriff's Inmate Trust Financial Statements
For the Month April 2015

Dear Sheriff Guerra:

We conducted a limited scope review of the financial statements and applicable supporting documentation of the Inmate Trust Fund Account for the month April 2015 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 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, nothing came to our attention that caused us to believe that the financial statements contained any material misstatements. However, we noted that the system of internal controls for the accounting of inmate trust funds requires improvement as noted below:

Accounts Receivable

As of April 30, 2015, the "Accounts Receivable" account had a balance of \$1,727.87. The balance consisted of overpayments made to 101 inmates between December 2003 and March 18, 2015.

We recommend that management seek payment from the inmates who received an overpayment. If all collection efforts have been exhausted, an indemnification request should be submitted to Commissioners Court pursuant to Local Government Code (LGC) §157.903. Copies of any documentation (i.e., investigative reports, letters sent by the Department attempting collection, phone call log of call attempts, etc.) that supports the claim for indemnification should be attached to the agenda item.

Due to Others – Overage

As of April 30, 2015, the "Due to Other – Bank Overage" account had a balance of \$177.88. The overages occurred between March 2007 and April 2015.

We recommend that the \$177.88 net overage be transferred to the County Treasurer's office by July 17, 2015 and credited to the miscellaneous revenue account.

Held in Trust

As of April 30, 2015, the "Held in Trust" account had a cash balance of \$60,860.15 and consisted of funds received from inmates and/or the inmates' family members. However, the balance on the "Prior Account Balance Report," a report generated from *Ableterm* (the County's law enforcement system) that lists the names of the inmates and the amount of funds held in trust for each inmate, was only \$54,097.23 resulting in

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OVERSEER

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JESSE CONTRERAS
JUDGE, 449TH D C

an unidentified variance of \$6,762.92. An unidentified variance has existed for at least over 19 years. The Sheriff's Office is currently conducting research to identify the owners of the unidentified variance.

If all efforts to identify the owners have been exhausted, we recommend that the funds be escheated to the County Treasurer's Office or the State Comptroller's Office, as applicable, pursuant to the escheat laws.

Void Receipts:

Procedures for voiding receipts and checks were not always followed. At times, voided receipts and checks did not contain the reason for void, date the receipt was voided, and the signature of the supervisor approving the void. According to staff, Detention Officers, who are responsible for collections and disbursements, are frequently changing and are not aware of all the void procedures. However, the detention officers will be reminded regarding the proper procedures for voiding receipts and checks.

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

Failure to ensure receipts and checks are properly voided may result in the loss or misuse of County funds.

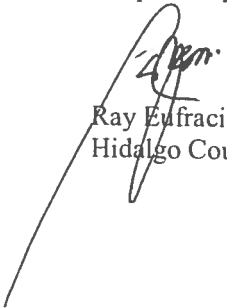
Recommendation:

Management should re-train staff regarding the proper procedures for voiding receipts and checks. At a minimum, the procedures listed above should be implemented.

Please provide a management response to the observations noted above by July 9, 2015.

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

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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

July 2, 2015

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

Re: Review of Sheriff's Regular Trust Fund Financials
For the Months of January 31, 2015 through April 30, 2015

Dear Sheriff Guerra:

We conducted a limited scope review of the Regular Trust Fund financial statements for the months of January 31, 2015 through April 30, 2015 pursuant to Local Government Code §115.001. The objective of the review was to obtain limited assurance that the financial statements are free from material misstatements.

Management is responsible for the preparation of the financial statements including the design, implementing, and maintenance of internal controls 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, nothing came to our attention that caused us to believe that the financial statements contained any material misstatements.

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 Eufracio, CPA
Hidalgo County Auditor

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EDINBURG, TEXAS 78539

May 11, 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-January 2015
Report No. 2015-37

Dear Mr. Villarreal:

We have completed a limited scope review of the January 2015 payment request prepared by your office for delinquent tax attorney (DTA) fees due to Perdue, Brandon, Fielder, Collins, and Mott, LLP ("Perdue"), and Linebarger, Goggan, Blair, and Sampson LLP ("LGBS"). 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 January 31, 2015. The January DTA payment request included 1,726 tax accounts with DTA fees due to Perdue. Our review only included a sample of these 1,726 tax accounts and did not include any tax accounts with DTA fees due to LGBS. Therefore, since 100% of the tax accounts were not reviewed, it is possible that there may be an error in the payment allocation between Perdue and LGBS. However, we were informed that both firms reviewed and approved the payment request prior to the Tax Office submitting it to the County Auditor's Office. In addition, 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 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 January 2015 collections."
- Reviewed the "Hidalgo County Tax Office Current Collection Report," "Hidalgo County Tax Office Prior Collection Report," and invoices submitted by Perdue and LGBS to determine if the DTA fees were collected at the 15% rate specified in the contract.
- Reviewed 234 (100%) tax accounts listed on the "Hidalgo County Tax Office Current Collection Report" and "Hidalgo County Tax Office Prior Collection Report" that reflected a negative amount

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and verified on *ACT*, the tax collection application system, whether the delinquent tax attorney fees were reduced from the proper delinquent tax attorney firm's payment request.

- Randomly selected 86 (5%) tax accounts that included DTA fees due to Perdue and verified on *Odyssey*, the County's Justice Information System, if a tax suit was filed on or before December 31, 2014.

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

- The payment request 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 January 2015 collections."
- Although DTA fees for 212 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 C).
- DTA fees for 25 (11%) tax accounts totaling \$663.73 were reduced from the LGBS payment request, in error since the DTA fees were previously paid to Perdue. Therefore, we requested that the Tax Office submit a revised January DTA payment request (see Exhibit B).
- A tax suit was filed on or before December 31, 2014 for all 86 (100%) tax accounts that included DTA fees due to Perdue (see Exhibit A).

Based on our review, we processed the January 2015 DTA payment request in the amount of \$220,982.41 (\$87,458.95 to LGBS and \$133,523.46 to Perdue).

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 Bufracio, CPA
Hidalgo County Auditor

Enclosures

cc: Mr. Hiram A. Gutierrez, Perdue Brandon Fielder Collins & Mott, LLP
Ms. Lucy Canales, Linebarger Goggan Blair & Sampson, LLP



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Exhibit A

Information from Split Report provided by Tax Office						AUDITOR'S TEST				
Sample No	Account Number	Tax Year	Taxing Unit	Case Number From Original Data- Provided by Attorney	Case Number From Perdue Case- ACT System	From Delinquent Status Menu	Date Case was Filed	Attorney that Filed Case	Was Attorney Fee Paid to Correct Attorney	Supporting Documentation obtained from:
1	49 A210000059000700	2008	1	T-1304-12-F	Not on List		10/18/2013	Perdue	Yes	Odyssey
2	67 A4800000030001100	2012	1	T-2636-12-B	T-2636-12-B		12/2/2014	Perdue	Yes	Odyssey
3	137 B310000000000225	2012	1	T-1783-12-C	Not on List		7/27/2012	Perdue	Yes	Odyssey
4	155 B465000000001400	2011	1	T-3025-14-F	T-3025-14-F		12/8/2014	Perdue	Yes	Odyssey
5	196 C740000002001200	2005	1	T-2707-14-G	T-2707-14-G		12/10/2014	Perdue	Yes	Odyssey
6	203 C952001000003300	2012	1	T-0392-14-B	T-0392-14-B		3/18/2014	Perdue	Yes	Odyssey
7	215 D380002000017406	2010	1	T-1589-12-F	Not on List		7/31/2012	Perdue	Yes	Odyssey
8	233 E390002000004500	2013	1	T-1549-14-H	T-1549-14-H		7/14/2014	Perdue	Yes	Odyssey
9	252 E490000007001000	2009	1	T-2350-14-A	T-2350-14-A		12/10/2004	Perdue	Yes	Odyssey
10	259 E540000070000100	2013	1	T-3147-14-J	Not on List		12/12/2014	Perdue	Yes	Odyssey
11	289 F690000000000800	2012	1	T-1264-14-B	Not on List		11/12/2014	Perdue	Yes	Odyssey
12	314 H030000000005000	2009	1	T-0066-14-B	Not on List		5/9/2014	Perdue	Yes	Odyssey
13	362 I032000000000100	2013	1	T-2542-12-G	T-2542-12-G		12/8/2014	Perdue	Yes	Odyssey
14	369 I045000034000001	2009	1	T-1041-12-I	Not on List	T1041-12I	8/16/2013	Perdue	Yes	Odyssey
15	381 I181000000018600	2011	1	T-2100-09-B	Not on List	T2100-09B	4/18/2013	Perdue	Yes	Odyssey
16	388 L2200020060001100	2011	1	T-3036-14-A	T-3036-14-A		12/23/2014	Perdue	Yes	Odyssey
17	399 L315000000001500	1993	1	T-0544-13-J	T-0544-13-J		3/26/2014	Perdue	Yes	Odyssey
18	406 L335202000004700	2011	1	T-3318-14-G	Not on List	None	12/24/2014	Perdue	Yes	Odyssey
19	418 L631000000001200	2010	1	T-0786-13-E	Not on List	T0786-13E	11/19/2013	Perdue	Yes	Odyssey
20	443 M23210000E001200	2012	1	T-1667-14-G	T-1667-14-G		7/21/2014	Perdue	Yes	Odyssey
21	455 M355000134001300	2013	1	T-0345-12-H	Not on List	T034512H	4/9/2013	Perdue	Yes	Odyssey
22	473 M520000091000100	2005	1	T-1136-08-B	T-1136-08-B		1/17/2013	Perdue	Yes	Odyssey
23	510 N840000004001400	2011	1	T-1711-14-F	T-1711-14-F		7/24/2014	Perdue	Yes	Odyssey
24	526 O020000005002200	2007	1	T-1859-11-C	Not on List	T1859-11C	4/19/2012	Perdue	Yes	Odyssey
25	535 P002001000001100	2010	1	T-2223-14-I	T-2223-14-I		12/12/2014	Perdue	Yes	Odyssey
26	547 P240000004001700	2000	1	T-2673-14-B	T-2673-14-B		12/23/2014	Perdue	Yes	Odyssey
27	591 R3500000000000042	2012	1	T-0288-13-F	Not on List	T0288-13F	10/3/2013	Perdue	Yes	Odyssey
28	676 T041000000003000	2012	1	T-1315-11-F	Not on List	T1315-11F	2/13/2014	Perdue	Yes	Odyssey
29	731 V005200000007400	2009	1	T-1365-14-F	T-1365-14-F		6/26/2014	Perdue	Yes	Odyssey
30	748 V434003000002000	2011	1	T-3365-14-J	T-3365-14-J		12/30/2014	Perdue	Yes	Odyssey
31	750 V434502000007800	2002	1	T-2027-11-H	Not on List		4/17/2012	Perdue	Yes	Odyssey
32	757 W010000480011100	2006	1	T-2255-12-G	T-2255-12-G	BKR 13-70505	5/1/2013	Perdue	Yes	Perdue
33	761 W01009028000501	2010	1	T-1327-09-I	T-1327-09-I		11/8/2010	Perdue	Yes	Odyssey
34	775 W429200000009700	2006	1	T-1262-13-C	T-1262-13-C		11/6/2014	Perdue	Yes	Odyssey
35	786 W780000000005801	2013	1	T-3092-14-H	Not on List		12/11/2014	Perdue	Yes	Odyssey
36	812 B502500000005800	2009	1	T-1370-22-B	Not on List		10/31/2013	Perdue	Yes	Perdue
37	823 P928502001002400	2011	1	T-1470464	Not on List		10/1/2014	Perdue	Yes	Perdue
38	853 A180000029000518	1999	1	0	T-3232-14-J		12/18/2014	Perdue	Yes	Odyssey
39	860 A180000041000104	2012	1	0	T-1199-13-B		5/14/2013	Perdue	Yes	Odyssey
40	872 A558000000000400	2009	1	0	Not on List	T0709-14A	4/2/2014	Perdue	Yes	Odyssey
41	915 C443901000007700	2012	1	0	T-3267-14-H		12/22/2014	Perdue	Yes	Odyssey
42	934 C765000002003500	2006	1	0	T-1053-14-C		5/15/2014	Perdue	Yes	Odyssey
43	941 C947501002002200	2013	1	0	Not on List	T2890-14A	11/20/2014	Perdue	Yes	Odyssey
44	971 E040000004000100	2012	1	0	Not on List	T0336-14G	1/31/2014	Perdue	Yes	Odyssey
45	982 F120002000000400	2013	1	T-2961-14-I	T-2961-14-I		12/5/2014	Perdue	Yes	Odyssey
46	1006 H080000222000009	1997	1	0	T-0530-13-C		9/29/2014	Perdue	Yes	Odyssey
47	1026 H165000000007500	2006	1	0	Not on List	T0578-14H	3/7/2014	Perdue	Yes	Odyssey
48	1045 H255000013000201	2009	1	0	Not on List	T596-11E (ACTIVE), T826-08A (NON-SUIT)	3/31/2011	Perdue	Yes	Odyssey
49	1070 H255000013000202	2008	1	0	Not on List	T596-11E (ACTIVE), T826-08A (NON-SUIT)	3/31/2011	Perdue	Yes	Odyssey
50	1093 J450000000001400	1996	1	0	T-0632-12-B		8/9/2012	Perdue	Yes	Odyssey
51	1111 K240000000037705	2013	1	0	T-2025-14-E		8/27/2014	Perdue	Yes	Odyssey
52	1116 K290002000001800	2012	1	0	T-3300-12-A		8/23/2013	Perdue	Yes	Odyssey
53	1125 L040000017000605	2009	1	0	T-1278-14-B		8/19/2014	Perdue	Yes	Odyssey
54	1148 L177001000001900	2012	1	0	T-3275-14-H		12/23/2014	Perdue	Yes	Odyssey
55	1185 L585000000004005	2011	1	0	Not on List	T0647-14H	3/26/2014	Perdue	Yes	Odyssey
56	1236 M460000000000900	2013	1	0	T-0536-14-B		2/27/2014	Perdue	Yes	Odyssey
57	1240 M666500000001100	2013	1	0	Not on List	T1964-14B	8/19/2014	Perdue	Yes	Odyssey
58	1254 N484702000000700	2013	1	0	T-2374-13-I		11/18/2013	Perdue	Yes	Odyssey
59	1266 O24600A0000003200	2010	1	0	Not on List	T0660-14G	3/27/2014	Perdue	Yes	Odyssey
60	1277 O651000000003200	2013	1	0	Not on List	T2206-14B	9/25/2014	Perdue	Yes	Odyssey
61	1284 P234500000001800	2013	1	0	Not on List	T3247-14G	12/19/2014	Perdue	Yes	Odyssey
62	1314 Q300000004000600	2009	1	0	T-2543-14-G		10/30/2014	Perdue	Yes	Odyssey
63	1328 R053500000000100	2012	1	0	T-1923-13-E		9/17/2013	Perdue	Yes	Odyssey
64	1333 R053500000000500	2012	1	0	Not on List	T1937-13F	9/18/2013	Perdue	Yes	Odyssey
65	1340 R155000001000800	2012	1	0	T-1217-14-G		6/11/2014	Perdue	Yes	Odyssey
66	1346 R225001003001800	2013	1	0	T-0187-14-H		7/3/2014	Perdue	Yes	Odyssey
67	1358 S215000005002400	2013	1	0	T-2285-13-B		11/1/2013	Perdue	Yes	Odyssey
68	1413 S477300000000300	2013	1	0	T-2042-13-E		10/8/2013	Perdue	Yes	Odyssey
69	1432 T210000238000118	2013	1	0	T-1700-14-H		7/23/2014	Perdue	Yes	Odyssey
70	1450 T220000015000400	2012	1	0	T-3248-14-F		12/19/2014	Perdue	Yes	Odyssey
71	1469 T220000035002000	2007	1	0	T-1699-14-B		7/23/2014	Perdue	Yes	Odyssey
72	1476 T366100000001400	2013	1	0	Not on List	T3268-14H	12/22/2014	Perdue	Yes	Odyssey
73	1512 T627000000000200	2011	1	0	Not on List	T2996-14J	12/5/2014	Perdue	Yes	Odyssey
74	1517 T790000002002300	2012	1	0	T-3015-14-F		12/8/2014	Perdue	Yes	Odyssey
75	1524 V0565000000003700	2009	1	0	T-1966-14-E		8/19/2014	Perdue	Yes	Odyssey
76	1531 V3052000000007600	2009	1	0	Not on List	T0962-14J	5/1/2014	Perdue	Yes	Odyssey
77	1554 W010000052000110	2009	1	0	Not on List	T2536-13D	12/12/2013	Perdue	Yes	Odyssey
78	1586 W4230020000001500	2012	1	0	Not on List	T0480-14J	2/19/2014	Perdue	Yes	Odyssey
79	1623 D294901000016000	2010	1	0	Not on List	12-70046M	6/13/2012	Perdue	Yes	Perdue
80	1634 G3900000000000200	2010	1	0	Not on List	13-70568M	2/20/2014	Perdue	Yes	Perdue
81	1664 M4660000000011200	2010	1	0	Not on List	T0081-13C/BKR 13-70143	8/5/2013	Perdue	Yes	Perdue
82	1690 R3825000000000800	2009	1	0	Not on List	14-70032M	2/28/2014	Perdue	Yes	Perdue
83	1697 S17009946001215	2010	1	0	Not on List	12-70022M	6/6/2012	Perdue	Yes	Perdue
84	1701 S7050000000002600	2012	1	0	Not on List	13-70075M	6/27/2013	Perdue	Yes	Perdue
85	1715 W010000031000514	2011	1	0	Not on List	11-70748M	1/10/2012	Perdue	Yes	Perdue
86	1720 W380000755000030	2010	1	0	Not on List	12-70287M	9/17/2012	Perdue	Yes	Perdue

Exhibit B

	Tax Unit	Year	Account No.	Levy Paid	Penalty/Interest Paid	Subtotal Paid	Attorney Paid	Orginal Payment
1	1	2013	S72500200	(86.90)	(19.99)	(106.89)	(16.03)	12/1/2014
2	1	2013	D67000000	(88.50)	(19.47)	(107.97)	(16.20)	11/20/2014
3	1	2013	W01000000	(197.28)	(45.37)	(242.65)	(36.40)	12/23/2014
4	1	2013	R29500000	(331.39)	(72.91)	(404.30)	(60.65)	11/26/2014
5	1	2012	V08500000	(5.71)	(1.99)	(7.70)	(1.16)	12/30/2014
6	1	2012	T22000001	(44.33)	(14.62)	(58.95)	(8.84)	10/20/2014
7	1	2012	L11570100	(107.16)	(21.43)	(128.59)	(19.29)	9/9/2013
8	1	2012	B36559500	(112.24)	(20.20)	(132.44)	(19.87)	7/11/2013
9	1	2012	R29500000	(138.72)	(40.23)	(178.95)	(26.84)	6/9/2014
10	1	2012	R29500000	(286.88)	(83.20)	(370.08)	(55.51)	6/9/2014
11	1	2011	100380000	(4.42)	(1.64)	(6.06)	(0.91)	2/11/2014
12	1	2011	S29500000	(8.59)	(4.04)	(12.63)	(1.90)	12/29/2014
13	1	2011	M01500005	(68.48)	(20.55)	(89.03)	(13.35)	7/3/2013
14	1	2011	B36559500	(115.49)	(34.65)	(150.14)	(22.52)	7/11/2013
15	1	2010	S29500000	(89.46)	(52.78)	(142.24)	(21.34)	12/19/2014
16	1	2010	A18000003	(357.64)	(211.01)	(568.65)	(85.30)	12/19/2014
17	1	2009	M01500005	(96.69)	(17.40)	(114.09)	(17.11)	7/30/2010
18	1	2009	S72500200	(87.26)	(61.95)	(149.21)	(22.38)	12/30/2014
19	1	2008	L04500001	(0.06)	(0.01)	(0.07)	(0.01)	9/11/2009
20	1	2006	A01350200	(19.47)	(20.85)	(40.32)	(6.05)	12/9/2014
21	1	2006	M47500000	(25.22)	(26.96)	(52.18)	(7.82)	12/30/2014
22	1	2006	W01000000	(119.50)	(106.36)	(225.86)	(33.88)	9/30/2013
23	1	2005	M47500000	(81.72)	(97.25)	(178.97)	(26.85)	12/30/2014
24	1	2005	W01000000	(319.22)	(322.41)	(641.63)	(96.24)	9/30/2013
25	1	2004	W01000000	(147.97)	(167.21)	(315.18)	(47.28)	9/30/2013

(663.73)

Exhibit C

	Tax Unit	Year	Account No.	Levy Paid	Penalty/Interest Paid	Subtotal Paid	Attorney Paid
1	1	2013	S215000005001600	15.39	3.39	18.78	2.72
2	1	2013	L319402000001200	0.79	0.18	0.97	0.14
3	1	2013	E435001000005300	0.28	0.08	0.36	0.06
4	1	2012	T32000000A020100	431.74	136.72	568.46	79.66
5	1	2012	T210000242000205	215.62	64.68	280.3	38.17
6	1	2012	L644503000001600	129.64	42.78	172.42	24.7
7	1	2012	C766000000000900	125.02	37.5	162.52	22.13
8	1	2012	P250000004000100	97.44	30.2	127.64	17.68
9	1	2012	L370002007001400	94.46	28.34	122.8	16.72
10	1	2012	M500000003000310	65.22	20.44	85.66	11.94
11	1	2012	S740000000000100	58.86	18.05	76.91	10.6
12	1	2012	P002001000000400	48.67	15.41	64.08	8.98
13	1	2012	N860000004002000	48.21	15.26	63.47	8.89
14	1	2012	M500000003000310	32.61	10.22	42.83	5.97
15	1	2012	R133700000004800	28.79	9.01	37.8	5.27
16	1	2012	R133700000004800	28.78	9.02	37.8	5.26
17	1	2012	G410000006002600	25.02	8	33.02	4.65
18	1	2012	S683000000021700	22.75	7.43	30.18	4.3
19	1	2012	A080000000101906	21.79	7.12	28.91	4.12
20	1	2012	C665000109002500	17.09	5.35	22.44	3.18
21	1	2012	L198000000000800	11.23	3.52	14.75	2.05
22	1	2012	C112200000000100	10.38	3.32	13.7	1.93
23	1	2012	S683000000007700	0.02	0.01	0.03	0.01
24	1	2012	S740000000000100	-58.86	-18.05	-76.91	-10.6
25	1	2011	L370002007001400	174.23	73.18	247.41	33.98
26	1	2011	M130000000001500	52.77	23.4	76.17	11.01
27	1	2011	Q300000WLD000800	34.68	14.22	48.9	6.61
28	1	2011	P350000000000401	28.98	13.14	42.12	6.09
29	1	2011	M143000010000100	34.05	12.94	46.99	6.03
30	1	2011	C960002005001100	31.28	12.72	44	6
31	1	2011	L208800000010700	18.63	7.33	25.96	3.47
32	1	2011	L198000000000800	10.27	4.45	14.72	2.06
33	1	2011	W740000014000700	7.39	2.99	10.38	1.39
34	1	2011	L211097000003302	7.26	2.97	10.23	1.38
35	1	2011	W740000014000700	6.9	2.79	9.69	1.29
36	1	2011	L211097000003302	5.57	2.28	7.85	1.06
37	1	2010	L370002007001400	219.83	118.71	338.54	46.82
38	1	2010	Q300000WLD000800	186.85	99.03	285.88	38.96
39	1	2010	C295003003001300	166.79	84.5	251.29	33.02
40	1	2010	N340000000220312	135.97	74.79	210.76	29.58
41	1	2010	W765000000000802	130.83	74.14	204.97	29.44
42	1	2010	G405000000004E00	74.76	37.87	112.63	14.8
43	1	2010	M355000070002600	58.72	27.01	85.73	10.39
44	1	2010	C902500000004100	19.84	9.59	29.43	3.72
45	1	2010	A555000000000300	15.87	8.35	24.22	3.28
46	1	2010	F585001006000700	14.43	7.26	21.69	2.84
47	1	2010	M143000010000100	14.42	7.21	21.63	2.81
48	1	2010	L198000000000800	9.46	5.23	14.69	2.07
49	1	2010	H302000000000700	10.58	5.04	15.62	1.95
50	1	2010	L105400000003100	0.02	0.01	0.03	0.01

Exhibit C

	Tax Unit	Year	Account No.	Levy Paid	Penalty/Interest Paid	Subtotal Paid	Attorney Paid
51	1	2009	C295003003001300	120.93	75.78	196.71	26.12
52	1	2009	C470000003000800	73.98	41.42	115.4	13.98
53	1	2009	D780000008001500	73.51	41.41	114.92	13.78
54	1	2009	W102000000006400	69.06	37.99	107.05	12.53
55	1	2009	W740000014000700	41.81	26.9	68.71	9.35
56	1	2009	F585001006000700	33.1	20.63	53.73	7.1
57	1	2009	L370002007001400	26.49	17.48	43.97	6.12
58	1	2009	O200500000005600	27.42	16.54	43.96	5.72
59	1	2009	I223000001007300	25.57	14.41	39.98	4.8
60	1	2009	P200000005001000	13.89	8.34	22.23	2.84
61	1	2009	W380000507000016	8.12	5.54	13.66	1.96
62	1	2009	R382500005000800	10.5	5.6	16.1	1.86
63	1	2009	R382500005000800	7.92	4.28	12.2	1.4
64	1	2009	E348000000001000	4.24	2.3	6.54	0.76
65	1	2009	W102000000006400	-69.06	-37.99	-107.05	-12.53
66	1	2008	R095502000003100	203.3	126.04	329.34	35.98
67	1	2008	R240000000000600	132.92	92.16	225.08	27.91
68	1	2008	R240000000000600	129.86	90.9	220.76	27.27
69	1	2008	D780000008001500	66.82	45.66	112.48	13.73
70	1	2008	K280000000001800	62.78	42.89	105.67	12.9
71	1	2008	E330000343000100	67.18	43.67	110.85	12.8
72	1	2008	W740000014000700	41.75	31.87	73.62	10.08
73	1	2008	B255000000030200	30.49	20.13	50.62	6.04
74	1	2008	R382500005000800	24.87	16.25	41.12	4.85
75	1	2008	W660000000010700	23.21	14.78	37.99	4.28
76	1	2008	M515000000004700	17.38	11.07	28.45	3.21
77	1	2008	E310000016000100	10.73	8.33	19.06	2.65
78	1	2008	E348000000001000	13.31	8.83	22.14	2.62
79	1	2008	A210000011001800	11.62	7.59	19.21	2.23
80	1	2008	V280000002000300	5.55	4.11	9.66	1.28
81	1	2008	A210000011001800	3.52	2.29	5.81	0.68
82	1	2008	A180000040001420	-0.08	-0.06	-0.14	-0.02
83	1	2008	R240000000000600	-129.86	-90.9	-220.76	-27.27
84	1	2007	T210000236000401	219.77	156.03	375.8	40.54
85	1	2007	V333000000002000	141.61	126.04	267.65	37.17
86	1	2007	L205000014001001	196.54	140.85	337.39	36.26
87	1	2007	A210000011001800	83.75	64.77	148.52	17.59
88	1	2007	T210000236000401	94.01	66.74	160.75	17.34
89	1	2007	D780000008001500	60.75	48.8	109.55	13.58
90	1	2007	G550000000001200	59.45	43.79	103.24	11.5
91	1	2007	W740000014000700	41.75	36.88	78.63	10.83
92	1	2007	N580000004001500	22.81	19.16	41.97	5.48
93	1	2007	M167002000001600	16.58	13.6	30.18	3.83
94	1	2007	S725098008002000	12.69	11.78	24.47	3.54
95	1	2007	S63500000B002500	14.85	11.88	26.73	3.3
96	1	2007	P450000001000400	12.04	10.08	22.12	2.91
97	1	2006	T210000236000401	209.23	173.66	382.89	42.37
98	1	2006	L205000014001001	178.68	149.5	328.18	36.18
99	1	2006	N580000004001500	99.54	95.56	195.1	25.68
100	1	2006	A210000011001800	96.97	86.62	183.59	22.11

Exhibit C

	Tax Unit	Year	Account No.	Levy Paid	Penalty/Interest Paid	Subtotal Paid	Attorney Paid
101	1	2006	D780000008001500	55.22	50.98	106.2	13.34
102	1	2006	W740000014000700	41.75	41.89	83.64	11.59
103	1	2006	S740000000000100	30.38	30.97	61.35	8.75
104	1	2006	V063002000000900	15.81	13.86	29.67	3.49
105	1	2006	L205000046000700	3.46	3.3	6.76	0.88
106	1	2005	A210000011001800	102.09	103.45	205.54	25.11
107	1	2005	D780000008001500	55.56	57.97	113.53	14.42
108	1	2005	T210000239000600	59.94	54.95	114.89	12.14
109	1	2005	A180000032000100	43.12	44.72	87.84	11.06
110	1	2005	C266700000001000	24.96	26.88	51.84	6.85
111	1	2005	L136500000013400	26.22	24.04	50.26	5.31
112	1	2005	S170002017000103	17.67	20.03	37.7	5.3
113	1	2005	L108502000002700	9.34	9.91	19.25	2.5
114	1	2005	K660000000021000	8.53	9.09	17.62	2.3
115	1	2005	K660000000021000	1.72	1.81	3.53	0.46
116	1	2005	K660000000021000	1.72	1.81	3.53	0.46
117	1	2005	L636000000005500	0.04	0.05	0.09	0.01
118	1	2005	K660000000021000	-1.72	-1.81	-3.53	-0.46
119	1	2004	S170002007000500	568.35	539.93	1,108.28	104.86
120	1	2004	E330000301000500	199.61	244.19	443.8	60.78
121	1	2004	A210000011001800	102.09	115.7	217.79	26.95
122	1	2004	D780000008001500	62.91	73.18	136.09	17.46
123	1	2004	S427000000003500	42.09	40.27	82.36	7.77
124	1	2004	V363000000001100	34.66	35.71	70.37	7.64
125	1	2004	M522100000001000	33.96	32.49	66.45	6.27
126	1	2004	T210000239000600	18.55	19.23	37.78	4.09
127	1	2004	G560000012002000	5	5.85	10.85	1.4
128	1	2004	G450000000000900	4.92	5.1	10.02	1.09
129	1	2003	S170002007000500	560.51	599.75	1,160.26	113.5
130	1	2003	A180000042000101	113.23	130.94	244.17	27
131	1	2003	A210000011001800	92.81	116.32	209.13	26.17
132	1	2003	W200000000000400	23.33	28.4	51.73	6.2
133	1	2003	O540000004000500	28.36	30.56	58.92	5.75
134	1	2003	R021501000002800	0.33	0.39	0.72	0.08
135	1	2003	R021501000002800	0.34	0.39	0.73	0.08
136	1	2003	R021501000002800	-0.33	-0.39	-0.72	-0.08
137	1	2002	S170002007000500	900.85	1,072.01	1,972.86	198.64
138	1	2002	A210000011001800	84.38	115.88	200.26	25.31
139	1	2002	C470000021000200	30.2	38.56	68.76	7.75
140	1	2002	M475000006000900	23.89	27	50.89	4.55
141	1	2002	D840000000000700	19.08	22.06	41.14	3.86
142	1	2002	B476000000001801	8.47	12.72	21.19	3.03
143	1	2002	S735000006002200	11.74	14.99	26.73	3.01
144	1	2002	S359302000004600	8.69	11.93	20.62	2.61
145	1	2002	R021501000002800	7.24	9.26	16.5	1.86
146	1	2002	R021501000002800	6.94	8.86	15.8	1.78
147	1	2002	R021501000002800	6.94	8.86	15.8	1.78
148	1	2002	S735000006002200	2.43	3.11	5.54	0.63
149	1	2002	R021501000002800	-6.94	-8.86	-15.8	-1.78
150	1	2002	S735000006002200	-11.74	-14.99	-26.73	-3.01

Exhibit C

	Tax Unit	Year	Account No.	Levy Paid	Penalty/Interest Paid	Subtotal Paid	Attorney Paid
151	1	2001	S170002007000500	565.12	740.31	1,305.43	134.78
152	1	2001	S170002007000500	396.99	520.05	917.04	94.68
153	1	2001	M475000006000900	149.82	187.28	337.1	31.24
154	1	2001	A210000011001800	82.47	123.16	205.63	26.23
155	1	2001	D780000009000600	21.69	30.29	51.98	5.95
156	1	2001	C880000021001200	14.87	21.46	36.33	4.4
157	1	2001	C880000021001200	14.87	21.47	36.34	4.39
158	1	2001	C880000021001200	0.15	0.22	0.37	0.05
159	1	2000	M475000006000900	175.57	240.53	416.1	39.77
160	1	2000	G230000001000900	73.27	111.13	184.4	21.43
161	1	2000	A210000011001800	53.86	86.9	140.76	18.1
162	1	2000	S735000005000700	39.62	56.92	96.54	10.16
163	1	2000	N440000000001500	27.5	39.51	67.01	7.05
164	1	2000	G570000003000200	22.56	34.51	57.07	6.73
165	1	2000	D780000009000600	12.25	18.58	30.83	3.58
166	1	2000	A210000011001800	6.39	10.27	16.66	2.15
167	1	2000	B293000000002100	0.28	0.49	0.77	0.11
168	1	2000	C713003000001000	0.01	0.02	0.03	0.01
169	1	1999	M475000006000900	154.12	229.64	383.76	37.68
170	1	1999	U050001002001400	46.99	75.04	122.03	13.75
171	1	1999	H265000002003800	22.82	34.62	57.44	5.86
172	1	1999	S735000005000700	14.6	22.73	37.33	4.01
173	1	1999	V382000000000100	8.51	13.25	21.76	2.34
174	1	1999	V382000000000100	8.51	13.25	21.76	2.34
175	1	1999	H045000084003100	11.54	15.66	27.2	2.13
176	1	1999	E810000004000102	0.06	0.12	0.18	0.03
177	1	1998	M475000006000900	154.12	248.13	402.25	40.46
178	1	1998	U050001002001400	36.14	62.04	98.18	11.22
179	1	1998	N120003000003200	25.51	44.8	70.31	8.38
180	1	1998	W010000044001052	13.81	23.17	36.98	4.04
181	1	1998	M270002000001700	8.98	14.36	23.34	2.31
182	1	1998	B157006000004500	0.71	1.2	1.91	0.21
183	1	1997	M475000006000900	117.7	203.62	321.32	33.02
184	1	1996	S683000000019400	19.89	39.72	59.61	7.25
185	1	1996	M190001000003300	10.16	19.07	29.23	3.16
186	1	1996	C030000190000100	6.03	10.58	16.61	1.54
187	1	1996	B157005000013000	0.21	0.48	0.69	0.1
188	1	1995	G590001004002100	17.99	33.82	51.81	4.96
189	1	1995	G590001004002100	6.36	11.93	18.29	1.75
190	1	1994	C980000002000230	34.96	82.98	117.94	16.15
191	1	1994	E140000001000600	21.33	48.58	69.91	8.93
192	1	1994	H120000095001700	3.62	8.77	12.39	1.77
193	1	1994	C980000002000230	-34.96	-82.98	-117.94	-16.15
194	1	1992	A210000051001900	50.14	120.17	170.31	20.08
195	1	1991	W460002008000900	10.42	28.28	38.7	5.29
196	1	1990	W460002008000900	5.53	15.67	21.2	2.9
197	1	1989	C910000000001600	34	96.43	130.43	16.67
198	12	1998	W010000044001052	0.61	1.01	1.62	0.18
199	12	1998	M520000085000300	0.14	0.29	0.43	0.06
200	1	2012	N840000006000200	67.89	22.64	90.53	13.04

Exhibit C

	Tax Unit	Year	Account No.	Levy Paid	Penalty/Interest Paid	Subtotal Paid	Attorney Paid
201	1	2007	E660000002001000	142.81	119.96	262.77	34.27
202	1	2010	T525000030000800	44.17	22.53	66.7	8.94
203	1	2010	N120003000001025	32.41	15.77	48.18	6.13
204	1	2003	S430000001001400	18.52	24.69	43.21	5.89
205	1	2003	S430000001001400	1.83	2.46	4.29	0.59
206	1	2002	S430000001001400	4.65	6.76	11.41	1.56
207	1	1987	F225001001001300	9.62	31.33	40.95	5.83
208	12	1999	M3300000000004100	0.2	0.38	0.58	0.09
209	12	1998	N1200030000003200	1.12	1.95	3.07	0.37
210	12	1996	M1900010000003300	0.55	1.02	1.57	0.17
211	12	1995	G590001004002100	1.01	1.89	2.9	0.28
212	12	1995	G590001004002100	0.36	0.66	1.02	0.1

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

June 22, 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-February 2015
Report No. 2015-38

Dear Mr. Villarreal:

We have completed a limited scope review of the February 2015 payment request prepared by your office for delinquent tax attorney (DTA) fees due to Perdue, Brandon, Fielder, Collins, and Mott, LLP ("Perdue"), Linebarger, Goggan, Blair, and Sampson LLP ("LGBS"), and related supporting documentation. The objective of our limited scope review was to determine if the payment request was accurate and properly authorized.

The scope of our review was limited to a review of the DTA fees collected by your office on behalf of the following entities: Hidalgo County (GHD), Road District 2 (RD2), Road District 5 (RD5), Road District 7 (RD7), Road District 11 (RD11), Road District 12 (RD12), Road District 14 (RD14), Road District 15, State of Texas (TEX); and the payment request prepared by your office for the month ended February 28, 2015. 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 was signed and included a certification by the Hidalgo County Tax Assessor/Collector that the "payment represents 15% of the delinquent taxes and penalty and interest collections for the month of February 2015 collections."
- Reviewed the "Hidalgo County Tax Office Current Collection Report", "Hidalgo County Tax Office Prior Collection Report" and invoices submitted by Perdue and LGBS to determine if the DTA fees were collected at the 15% rate specified in the contract.
- Reviewed 136 (100%) tax accounts listed on the "Hidalgo County Tax Office Current Collection Report" and "Hidalgo County Tax Office Prior Collection Report" that reflected a negative amount and verified on ACT, the tax collection application system, whether the delinquent tax attorney fees were reduced from the proper delinquent tax attorney firm's payment request.
- Randomly selected 106 (5%) tax accounts that included DTA fees due to Perdue to determine if a tax suit was filed prior to December 31, 2014.

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, 385TH D.C.

aida salinas flores
JUDGE, 386TH 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. More specifically, the following was noted:

- The payment request was signed and included a certification by the Hidalgo County Tax Assessor/Collector that the "payment represents 15% of the delinquent taxes and penalty and interest collections for the month of February 2015 collections."
- Although DTA fees for 310 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).
- DTA fees for 33 tax accounts totaling \$1,034.22 were reduced from the LGBS payment request, in error; since the DTA fees were previously paid to Perdue. A revised payment request was submitted by the Tax Office (see Exhibit B).
- Of the 106 tax accounts sampled, 105 had a tax suit filed prior to December 31, 2014. For 1 tax account with DTA fees totaling \$200.61, a tax suit was not filed on behalf of Hidalgo County. A revised payment request was submitted by the Tax Office (see Exhibit C).

We will proceed to process the revised February 2015 DTA payment request in the amount of \$175,300.08 (\$105,460.87 to LGBS and \$69,839.21 to Perdue).

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 Eufracio, CPA
Hidalgo County Auditor
Enclosures

cc: Mr. Hiram A. Gutierrez, Perdue Brandon Fielder Collins & Mott, LLP
Ms. Lucy Canales, Linebarger Goggan Blair & Sampson, LLP



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aida salinas flores
JUDGE, 396TH D.C.

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

JESSE CONTRERAS
JUDGE, 448TH D.C.

Exhibit A

	Tax Unit	Year	Account No.	Levy Paid	Penalty/Interest Paid	Subtotal Paid	Attorney Paid
1	1	2014	S170001000001500	0.84	0.06	0.90	0.14
2	1	2013	S397505000017500	360.85	81.79	442.64	63.87
3	1	2013	G490000004002000	118.71	26.91	145.62	21.01
4	1	2013	W514000000000A00	104.49	23.69	128.18	18.50
5	1	2013	D460000117002200	35.80	8.12	43.92	6.34
6	1	2013	P927709000079000	0.72	0.18	0.90	0.14
7	1	2013	E840099017000312	0.66	0.17	0.83	0.13
8	1	2013	B1570050000003300	0.55	0.14	0.69	0.10
9	1	2013	C438000001003100	0.50	0.13	0.63	0.09
10	1	2013	1750081389960000	0.46	0.12	0.58	0.09
11	1	2013	I600002004000300	0.41	0.10	0.51	0.08
12	1	2013	E540000071000100	0.36	0.09	0.45	0.07
13	1	2013	W23009900D001801	0.36	0.09	0.45	0.07
14	1	2013	M112099001000193	0.24	0.06	0.30	0.05
15	1	2013	F345000149000300	0.24	0.06	0.30	0.04
16	1	2013	R336099000000209	0.22	0.06	0.28	0.04
17	1	2013	L205000050000600	0.13	0.04	0.17	0.02
18	1	2013	L284506000005700	0.13	0.03	0.16	0.02
19	1	2013	S3000000000003500	0.08	0.02	0.10	0.02
20	1	2013	H220099000001401	0.13	0.02	0.15	0.02
21	1	2013	M594201000007500	0.07	0.02	0.09	0.01
22	1	2013	B444301000003000	0.03	0.01	0.04	0.01
23	1	2012	L212101000001300	160.36	51.85	212.21	29.59
24	1	2012	C902000000001600	144.63	45.32	189.95	26.04
25	1	2012	I223000001047400	94.77	32.53	127.30	18.34
26	1	2012	E431000000011400	98.06	31.38	129.44	17.94
27	1	2012	N135002000013700	48.23	14.79	63.02	8.54
28	1	2012	H265000018000600	35.54	12.20	47.74	6.88
29	1	2012	G410000008000300	34.62	12.00	46.62	6.75
30	1	2012	C960002003004200	29.19	9.53	38.72	5.43
31	1	2012	R1337000000004800	19.76	6.33	26.09	3.62
32	1	2012	M5500000088001403	13.25	4.33	17.58	2.46
33	1	2012	E445000000001000	8.64	2.85	11.49	1.62
34	1	2012	G410000006002600	8.03	2.62	10.65	1.49
35	1	2012	G410000006002600	8.03	2.62	10.65	1.49
36	1	2012	C112200000000400	6.99	2.42	9.41	1.36
37	1	2012	D460000117002200	4.64	1.61	6.25	0.90
38	1	2012	C308083000259800	0.47	0.17	0.64	0.10
39	1	2012	L485001002001200	0.47	0.17	0.64	0.10
40	1	2012	Y170081381000000	0.50	0.19	0.69	0.10
41	1	2012	1670781820320000	0.36	0.13	0.49	0.07
42	1	2012	V434215000000800	0.36	0.13	0.49	0.07
43	1	2012	S600000002002500	0.32	0.12	0.44	0.07
44	1	2012	M520000190000300	0.31	0.11	0.42	0.06
45	1	2012	C960002003004600	0.26	0.10	0.36	0.05
46	1	2012	N140000000001300	0.21	0.08	0.29	0.04
47	1	2012	S470099002001127	0.21	0.07	0.28	0.04
48	1	2012	M054092000001502	0.17	0.06	0.23	0.03

Exhibit A

	Tax Unit	Year	Account No.	Levy Paid	Penalty/Interest Paid	Subtotal Paid	Attorney Paid
49	1	2012	P717012042006000	0.17	0.06	0.23	0.03
50	1	2012	T8565000000001900	0.15	0.06	0.21	0.03
51	1	2012	M4660000000012500	0.10	0.04	0.14	0.02
52	1	2012	J813583001007500	0.10	0.04	0.14	0.02
53	1	2012	R085097000018201	0.12	0.04	0.16	0.02
54	1	2012	V3052000000007200	0.06	0.03	0.09	0.01
55	1	2012	D320000056001E18	0.06	0.02	0.08	0.01
56	1	2012	I375081000045300	0.07	0.02	0.09	0.01
57	1	2012	G410000006002600	(8.03)	(2.62)	(10.65)	(1.49)
58	1	2011	B3252000000002100	417.46	179.51	596.97	82.03
59	1	2011	L6360000000007400	253.22	114.79	368.01	52.42
60	1	2011	W4750000000005900	154.40	64.34	218.74	29.41
61	1	2011	I223000001047400	94.77	43.91	138.68	20.04
62	1	2011	S408000000001000	96.95	39.42	136.37	18.03
63	1	2011	L212101000001300	86.97	38.56	125.53	17.61
64	1	2011	S4770000000040600	49.36	21.56	70.92	9.85
65	1	2011	F345000146001100	49.03	18.96	67.99	8.68
66	1	2011	H265000010005600	38.99	17.42	56.41	7.96
67	1	2011	V2320000000002100	39.43	16.30	55.73	7.45
68	1	2011	M143000010000100	39.72	15.36	55.08	7.03
69	1	2011	H2200000000000800	18.67	7.34	26.01	3.36
70	1	2011	E330000359001000	4.80	1.94	6.74	0.89
71	1	2011	S2950000000019249	1.43	0.63	2.06	0.29
72	1	2011	S175302000002500	0.52	0.25	0.77	0.12
73	1	2011	L245001003000300	0.43	0.21	0.64	0.10
74	1	2011	V4345030000009900	0.38	0.18	0.56	0.08
75	1	2011	O690000019000600	0.37	0.15	0.52	0.07
76	1	2011	V434008000001000	0.30	0.15	0.45	0.07
77	1	2011	B220081717880000	0.21	0.10	0.31	0.05
78	1	2011	N140000000001300	0.21	0.10	0.31	0.05
79	1	2011	B230081717880000	0.17	0.08	0.25	0.04
80	1	2011	B225081717880000	0.12	0.06	0.18	0.03
81	1	2011	B420881717880000	0.14	0.07	0.21	0.03
82	1	2011	W315081000319000	0.14	0.07	0.21	0.03
83	1	2011	H345003000000400	0.13	0.06	0.19	0.03
84	1	2011	P745599000000A00	0.12	0.06	0.18	0.03
85	1	2011	C7130030000000700	0.07	0.03	0.10	0.01
86	1	2010	E0070000000000800	207.30	117.47	324.77	46.02
87	1	2010	P811501000001300	206.14	100.32	306.46	38.34
88	1	2010	E431000000011400	166.98	93.51	260.49	36.57
89	1	2010	N340000000220312	135.45	75.40	210.85	29.46
90	1	2010	I223000001047400	70.92	41.37	112.29	16.28
91	1	2010	S295000000019249	69.39	39.32	108.71	15.41
92	1	2010	A080000000111805	63.12	36.83	99.95	14.49
93	1	2010	O395000000000500	45.10	25.85	70.95	10.15
94	1	2010	M520000071001000	43.72	20.69	64.41	7.87
95	1	2010	N476502000011200	30.97	18.07	49.04	7.11
96	1	2010	W380000507000016	31.71	18.06	49.77	7.08

Exhibit A

	Tax Unit	Year	Account No.	Levy Paid	Penalty/Interest Paid	Subtotal Paid	Attorney Paid
97	1	2010	C725000001000900	36.76	18.26	55.02	7.00
98	1	2010	A555000000000300	15.80	8.43	24.23	3.27
99	1	2010	W74000011B000100	16.04	7.85	23.89	3.01
100	1	2010	G590098004000101	9.91	5.55	15.46	2.17
101	1	2010	G330000005001900	9.05	4.71	13.76	1.82
102	1	2010	F345000155000600	8.78	4.65	13.43	1.80
103	1	2010	H367599000000101	0.37	0.14	0.51	0.08
104	1	2010	G300000000000600	0.18	0.10	0.28	0.04
105	1	2010	H425004044000212	0.13	0.09	0.22	0.03
106	1	2010	W23009900D001802	0.11	0.07	0.18	0.03
107	1	2010	B190040000007600	0.12	0.07	0.19	0.03
108	1	2009	P811501000001300	187.40	113.69	301.09	38.23
109	1	2009	B040000000000100	70.55	46.58	117.13	16.09
110	1	2009	M185000000000500	71.55	42.69	114.24	14.27
111	1	2009	P62000000Q000021	69.43	39.58	109.01	13.02
112	1	2009	W380000507000016	22.39	15.45	37.84	5.41
113	1	2009	H302000000000700	24.66	14.88	39.54	4.99
114	1	2009	I223000001007300	25.48	14.53	40.01	4.78
115	1	2009	E007000000000800	12.61	8.66	21.27	3.03
116	1	2009	G330000005001900	13.12	8.40	21.52	2.87
117	1	2009	M185000000000500	12.90	7.70	20.60	2.57
118	1	2009	E330000295000200	10.25	7.00	17.25	2.44
119	1	2009	S365000003000200	10.32	6.61	16.93	2.26
120	1	2009	E458000000004900	7.16	4.23	11.39	1.41
121	1	2009	B040000000000100	1.21	0.80	2.01	0.28
122	1	2009	R184001000000800	0.37	0.27	0.64	0.10
123	1	2009	N140000000001300	0.21	0.15	0.36	0.05
124	1	2009	N135000000002800	0.17	0.13	0.30	0.05
125	1	2009	T266203000000900	0.14	0.10	0.24	0.03
126	1	2008	A370000009000900	79.24	54.94	134.18	16.40
127	1	2008	R331500000004800	78.45	54.14	132.59	16.12
128	1	2008	R284703000002000	44.58	28.98	73.56	8.36
129	1	2008	P811501000001300	31.08	22.59	53.67	6.90
130	1	2008	L007001000007300	26.65	21.41	48.06	6.84
131	1	2008	B190040000004900	27.91	20.65	48.56	6.36
132	1	2008	E310000016000100	10.69	8.37	19.06	2.64
133	1	2008	L505000000015700	14.81	9.29	24.10	2.62
134	1	2008	C770000002001500	0.39	0.31	0.70	0.10
135	1	2008	J570000006000409	0.13	0.10	0.23	0.03
136	1	2007	L110002002011700	248.51	179.76	428.27	45.85
137	1	2007	M595500000000300	46.15	39.07	85.22	11.08
138	1	2007	R457003000000800	36.87	33.92	70.79	10.07
139	1	2007	H345000000006700	45.13	34.61	79.74	9.21
140	1	2007	R182000004002000	35.68	25.81	61.49	6.58
141	1	2007	L502500000005520	19.85	17.47	37.32	5.06
142	1	2007	S735000008001400	20.09	15.73	35.82	4.25
143	1	2007	R382500009000800	16.98	12.29	29.27	3.13
144	1	2007	H305500007000700	8.77	7.37	16.14	2.08

Exhibit A

	Tax Unit	Year	Account No.	Levy Paid	Penalty/Interest Paid	Subtotal Paid	Attorney Paid
145	1	2007	L505000000015700	9.50	7.09	16.59	1.85
146	1	2007	H305500007000700	2.04	1.58	3.62	0.48
147	1	2007	H305500007000700	1.33	1.03	2.36	0.31
148	1	2007	C030000189000900	0.26	0.25	0.51	0.08
149	1	2007	S010002004000100	0.21	0.22	0.43	0.07
150	1	2007	S010002004000200	0.21	0.22	0.43	0.07
151	1	2006	R457003000000800	265.78	276.41	542.19	77.34
152	1	2006	B325502000002500	120.26	96.61	216.87	22.19
153	1	2006	N340000000303513	62.83	65.76	128.59	18.47
154	1	2006	M355000167000000	99.35	79.81	179.16	18.33
155	1	2006	N340000000303513	58.90	61.65	120.55	17.32
156	1	2006	G403000000001100	78.30	62.89	141.19	14.44
157	1	2006	I200002000010000	59.30	50.02	109.32	12.01
158	1	2006	H345000000006700	31.62	28.04	59.66	7.02
159	1	2006	R182000004002000	32.44	27.35	59.79	6.57
160	1	2006	A160003000006800	21.45	22.09	43.54	6.14
161	1	2006	T580000000001300	24.59	19.76	44.35	4.54
162	1	2006	O270004000003500	10.71	9.71	20.42	2.47
163	1	2006	L136500000015000	8.52	6.84	15.36	1.57
164	1	2006	L205000046000700	3.47	3.30	6.77	0.88
165	1	2006	G212000000001400	1.26	1.10	2.36	0.29
166	1	2006	A180000035000900	0.09	0.10	0.19	0.03
167	1	2006	P200000007001400	0.08	0.09	0.17	0.02
168	1	2006	P200000007001400	0.03	0.03	0.06	0.01
169	1	2006	N340000000303513	(62.83)	(65.76)	(128.59)	(18.47)
170	1	2005	B325502000002500	205.29	189.55	394.84	41.57
171	1	2005	S735000008001400	129.07	132.09	261.16	31.95
172	1	2005	T210000239000600	78.72	72.69	151.41	15.94
173	1	2005	Z300000002001700	43.01	44.29	87.30	10.77
174	1	2005	S408000000001000	12.56	14.15	26.71	3.69
175	1	2005	P8500000000024430	15.40	14.23	29.63	3.12
176	1	2005	K6600000000021000	8.51	9.12	17.63	2.29
177	1	2005	A555000000000300	3.44	3.83	7.27	1.02
178	1	2005	A555000000000300	3.43	3.84	7.27	1.02
179	1	2005	E540000002003300	0.05	0.06	0.11	0.02
180	1	2004	B157005000013400	289.79	279.16	568.95	53.47
181	1	2004	P865001000002100	169.48	163.27	332.75	31.27
182	1	2004	R182000004002000	45.37	49.15	94.52	10.82
183	1	2004	J522000000001200	36.16	41.59	77.75	9.71
184	1	2004	S735000008001400	12.26	14.02	26.28	3.26
185	1	2004	V363000000001100	8.53	8.66	17.19	1.88
186	1	2004	V363000000001100	8.53	8.78	17.31	1.88
187	1	2004	V363000000001100	8.42	8.50	16.92	1.86
188	1	2004	V363000000001100	7.95	8.13	16.08	1.75
189	1	2004	G450000000000900	2.47	2.50	4.97	0.55
190	1	2004	G450000000000900	2.47	2.51	4.98	0.54
191	1	2004	G450000000000900	2.44	2.53	4.97	0.54
192	1	2004	H520003000005600	1.13	1.35	2.48	0.32

Exhibit A

	Tax Unit	Year	Account No.	Levy Paid	Penalty/Interest Paid	Subtotal Paid	Attorney Paid
193	1	2004	V382000000006300	0.51	0.49	1.00	0.10
194	1	2004	H520003000005600	0.19	0.22	0.41	0.05
195	1	2003	B157005000013400	263.45	285.41	548.86	53.35
196	1	2003	P865001000002100	151.96	164.63	316.59	30.77
197	1	2003	T888000000002900	111.26	129.45	240.71	26.53
198	1	2003	R182000004002000	39.42	47.44	86.86	10.11
199	1	2003	L670000019001400	44.47	48.19	92.66	9.01
200	1	2003	K240000000008020	33.08	34.73	67.81	6.70
201	1	2003	L670000004001000	27.50	32.00	59.50	6.56
202	1	2003	L025000009000012	19.51	24.91	44.42	5.65
203	1	2003	M167000000001100	23.79	25.79	49.58	4.82
204	1	2003	J570000001001504	12.82	17.25	30.07	4.11
205	1	2003	O540000004000500	14.29	15.30	29.59	2.90
206	1	2003	F345000146000800	11.72	13.65	25.37	2.80
207	1	2003	O540000004000500	12.81	13.53	26.34	2.59
208	1	2003	R021501000002800	7.72	8.99	16.71	1.84
209	1	2003	H345003000000500	4.18	5.02	9.20	1.07
210	1	2003	P200000016001800	0.32	0.44	0.76	0.11
211	1	2003	P200000016001800	0.08	0.11	0.19	0.03
212	1	2002	P865001000002100	142.82	171.86	314.68	31.49
213	1	2002	S4770000000036200	66.97	99.57	166.54	23.31
214	1	2002	L6700000004001000	82.33	105.65	187.98	21.12
215	1	2002	S216000000001000	49.03	64.87	113.90	13.46
216	1	2002	W380000356000002	56.32	67.78	124.10	12.42
217	1	2002	M167000000001100	52.37	63.01	115.38	11.55
218	1	2002	R182000004002000	37.55	49.69	87.24	10.31
219	1	2002	G815000002002300	50.13	58.33	108.46	10.15
220	1	2002	L636000000004400	23.99	31.75	55.74	6.59
221	1	2002	L450005000017200	16.51	18.70	35.21	3.12
222	1	2002	R060000000001200	9.28	11.90	21.18	2.38
223	1	2002	S170002063000100	5.04	6.06	11.10	1.11
224	1	2002	E431000000000200	2.88	4.16	7.04	0.95
225	1	2002	B505000015000600	3.76	4.52	8.28	0.83
226	1	2002	R106000000001700	2.23	2.62	4.85	0.49
227	1	2002	L636000000004400	0.86	1.13	1.99	0.23
228	1	2002	L450005000016900	0.02	0.03	0.05	0.01
229	1	2001	S216000000001000	138.60	200.05	338.65	40.54
230	1	2001	P865001000002100	118.50	156.82	275.32	28.26
231	1	2001	E645000000001000	97.98	125.74	223.72	21.61
232	1	2001	L6700000004001000	71.31	100.07	171.38	19.58
233	1	2001	W380000619000003	56.36	85.13	141.49	18.18
234	1	2001	L590000005001100	42.85	66.13	108.98	14.46
235	1	2001	R182000004002000	31.85	45.97	77.82	9.32
236	1	2001	G280000001000000	19.02	25.16	44.18	4.54
237	1	2001	H120000073000000	7.16	11.04	18.20	2.41
238	1	2001	G230000001000900	5.51	7.74	13.25	1.51
239	1	2000	P865001000002100	115.43	166.61	282.04	29.61
240	1	2000	T888000000002900	91.48	139.36	230.84	26.76

Exhibit A

	Tax Unit	Year	Account No.	Levy Paid	Penalty/Interest Paid	Subtotal Paid	Attorney Paid
241	1	2000	J183002000003000	81.29	121.11	202.40	22.56
242	1	2000	L670000004001000	68.73	104.70	173.43	20.10
243	1	2000	G230000001000900	49.86	75.96	125.82	14.58
244	1	2000	R182000004002000	31.09	48.61	79.70	9.65
245	1	2000	M167000000003600	43.06	58.72	101.78	9.50
246	1	2000	F375000000003103	14.68	22.37	37.05	4.30
247	1	2000	L215500000000800	5.63	7.91	13.54	1.34
248	1	1999	B158504000013400	105.72	165.26	270.98	29.02
249	1	1999	P865001000002100	99.19	155.07	254.26	27.23
250	1	1999	L605000000006330	82.36	116.67	199.03	17.17
251	1	1999	L670000004001000	45.07	74.06	119.13	13.99
252	1	1999	R182000004002000	21.22	35.72	56.94	6.97
253	1	1999	S484300000003900	22.63	35.38	58.01	6.21
254	1	1999	F375000000003103	17.85	29.33	47.18	5.54
255	1	1999	H045000084003100	3.66	4.99	8.65	0.68
256	1	1998	L605000000006330	117.90	181.17	299.07	26.70
257	1	1998	N120003000003200	67.86	119.65	187.51	22.29
258	1	1998	P865001000002100	65.32	109.95	175.27	19.11
259	1	1998	O330000024001500	15.94	29.43	45.37	5.83
260	1	1998	1004100011000007	15.97	27.53	43.50	4.96
261	1	1998	M270002000001700	17.94	28.76	46.70	4.60
262	1	1998	H045000084003100	22.44	33.27	55.71	4.54
263	1	1998	W010000044001052	13.79	23.20	36.99	4.03
264	1	1998	S477000000009500	8.14	13.38	21.52	2.24
265	1	1998	W010000039001020	2.71	5.08	7.79	1.03
266	1	1998	P717001053003900	0.08	0.17	0.25	0.04
267	1	1997	P865001000002100	69.41	125.17	194.58	21.55
268	1	1997	W010000039001020	45.92	91.69	137.61	18.25
269	1	1997	O330000024001500	35.74	70.28	106.02	13.72
270	1	1997	L605000000006330	51.78	85.78	137.56	12.66
271	1	1997	T340000000000400	15.32	28.87	44.19	5.31
272	1	1997	M715000056000500	6.08	11.70	17.78	2.22
273	1	1997	L10700B000001200	8.05	13.53	21.58	2.06
274	1	1996	T340000000000400	92.56	185.43	277.99	33.74
275	1	1996	P865001000002100	68.05	130.88	198.93	22.35
276	1	1996	W010000039001020	43.96	93.05	137.01	18.27
277	1	1996	B190008000001000	31.11	66.88	97.99	13.39
278	1	1996	P200000019001800	19.60	42.71	62.31	8.70
279	1	1996	L605000000006330	11.47	20.38	31.85	3.01
280	1	1996	T094000000000100	10.48	18.53	29.01	2.72
281	1	1996	B190008000001000	6.21	13.38	19.59	2.68
282	1	1995	T340000000000400	79.38	168.55	247.93	30.36
283	1	1995	P865001000002100	65.21	133.25	198.46	22.60
284	1	1995	W010000039001020	16.96	37.93	54.89	7.35
285	1	1995	G590001004002100	17.95	33.86	51.81	4.95
286	1	1995	G590001004002100	5.28	9.96	15.24	1.46
287	1	1993	A210000051001900	15.37	35.07	50.44	5.87
288	1	1991	W460002008000900	16.48	44.84	61.32	8.36

Exhibit A

	Tax Unit	Year	Account No.	Levy Paid	Penalty/Interest Paid	Subtotal Paid	Attorney Paid
289	12	1998	N120003000003200	2.97	5.21	8.18	0.97
290	12	1998	W010000044001052	0.60	1.01	1.61	0.18
291	12	1998	W010000039001020	0.13	0.22	0.35	0.04
292	12	1997	W010000039001020	2.23	4.45	6.68	0.89
293	12	1997	L10700B000001200	0.38	0.66	1.04	0.10
294	12	1996	W010000039001020	2.36	5.00	7.36	0.98
295	12	1996	B190008000001000	1.67	3.59	5.26	0.72
296	12	1996	B190008000001000	0.34	0.72	1.06	0.14
297	12	1996	T0940000000000100	0.56	0.99	1.55	0.14
298	12	1995	W010000039001020	0.95	2.13	3.08	0.41
299	12	1995	G590001004002100	1.01	1.89	2.90	0.28
300	12	1995	G590001004002100	0.29	0.56	0.85	0.08
301	17	1993	R0800010000006302	0.14	0.37	0.51	0.08
302	17	1993	L670000004001400	0.04	0.10	0.14	0.02
303	1	2001	T590002022000112	18.66	26.18	44.84	5.12
304	1	1995	M520000076000400	0.05	0.12	0.17	0.02
305	1	2013	M371001000001700	0.50	0.13	0.63	0.10
306	1	2011	E665300000001300	44.29	20.07	64.36	9.17
307	1	2004	N120003000001025	18.95	23.01	41.96	5.63
308	1	2003	S430000001001400	2.76	3.69	6.45	0.88
309	1	2001	E330000284000600	147.75	238.37	386.12	54.52
310	1	1987	F225001001001300	9.62	31.35	40.97	5.83

Exhibit B

	Tax Unit	Year	Account No.	Levy Paid	Penalty/Interest Paid	Subtotal Paid	Attorney Paid	Original Payment
1	1	2013	J216500000001200	(9.02)	(2.16)	(11.18)	(1.68)	1/7/2015
2	1	2013	G695502000001200	(13.53)	(3.24)	(16.77)	(2.52)	1/30/2015
3	1	2013	N340000000229510	(23.69)	(5.21)	(28.90)	(4.34)	12/3/2014
4	1	2013	L319600000004000	(27.68)	(6.09)	(33.77)	(5.06)	11/26/2014
5	1	2013	L319600000002500	(53.15)	(11.69)	(64.84)	(9.72)	11/26/2014
6	1	2013	L319600000003200	(53.15)	(11.69)	(64.84)	(9.72)	11/26/2014
7	1	2013	L319600000004200	(55.37)	(12.18)	(67.55)	(10.13)	11/26/2014
8	1	2013	L319600000004000	(77.89)	(17.91)	(95.80)	(14.37)	12/30/2014
9	1	2013	L319600000002500	(149.53)	(34.39)	(183.92)	(27.58)	12/30/2014
10	1	2013	L319600000003200	(149.53)	(34.39)	(183.92)	(27.58)	12/30/2014
11	1	2013	L319600000004200	(155.75)	(35.83)	(191.58)	(28.73)	12/30/2014
12	1	2013	S262099000000200	(203.80)	(48.92)	(252.72)	(37.91)	1/8/2015
13	1	2013	L43500000B000300	(216.66)	(49.83)	(266.49)	(39.98)	12/30/2014
14	1	2013	B285000000001800	(248.37)	(49.67)	(298.04)	(44.71)	9/17/2014
15	1	2013	S5937990000001600	(363.46)	(87.23)	(450.69)	(67.61)	1/23/2015
16	1	2012	G695502000001200	(100.74)	(36.27)	(137.01)	(20.55)	1/30/2015
17	1	2012	S170001001000009	(177.71)	(55.09)	(232.80)	(34.92)	8/28/2014
18	1	2012	W655502000000A00	(186.34)	(50.31)	(236.65)	(35.50)	4/28/2014
19	1	2012	B285000000001800	(253.76)	(81.20)	(334.96)	(50.24)	9/17/2014
20	1	2012	S262099000000200	(368.10)	(132.52)	(500.62)	(75.09)	1/8/2015
21	1	2012	P717013036004600	(459.30)	(160.76)	(620.06)	(93.01)	12/12/2014
22	1	2012	J216500000001200	(541.62)	(194.98)	(736.60)	(110.49)	1/7/2015
23	1	2011	S397503000023700	(12.50)	(3.00)	(15.50)	(2.33)	1/14/2013
24	1	2011	T210000277001215	(58.62)	(27.55)	(86.17)	(12.93)	12/5/2014
25	1	2011	B285000000001800	(89.63)	(39.44)	(129.07)	(19.36)	9/17/2014
26	1	2011	S170001001000009	(177.71)	(76.41)	(254.12)	(38.12)	8/28/2014
27	1	2011	J216500000001200	(541.62)	(259.98)	(801.60)	(120.24)	1/7/2015
28	1	2010	T210000277001215	(25.61)	(15.11)	(40.72)	(6.11)	12/5/2014
29	1	2010	W655502000000A00	(186.34)	(44.72)	(231.06)	(34.66)	1/31/2012
30	1	2010	S170001001000009	(177.71)	(97.74)	(275.45)	(41.32)	8/28/2014
31	1	2006	R365000000005400	(4.54)	(4.83)	(9.37)	(1.41)	11/20/2014
32	1	2006	R365000000005400	(9.23)	(9.41)	(18.64)	(2.80)	7/18/2014
33	1	2006	R365000000005400	(11.26)	(12.04)	(23.30)	(3.50)	12/11/2014

(1,034.22)

Exhibit C

Sample No	Account Number	Tax Year	Taxing Unit	Case Number From Original Data- Provided by Attorney	From Delinquent Status Menu	Date Case was Filed	Attorney that Filed Case	Was Attorney Fee Paid to Correct Attorney	Where was Supporting Documentation obtained from	Comments
1	92	B050000001002600	1997	1	T-0374-13-D	1/31/2013	Perdue	Yes	Odyssey	
2	119	B535000000000500	2005	1	T-0676-12-E	6/29/2012	Perdue	Yes	Odyssey	
3	120	B540000002001100	2003	1	T-715-11-E	1/11/2012	Perdue	Yes	Odyssey	
4	148	C444004020001301	2001	1	T-1790-09-F	12/30/2009	Perdue	Yes	Odyssey	
5	163	C470000005001200	1998	1	T-273-07-F	4/20/2007	Perdue	Yes	Odyssey	
6	196	C670000002001500	2009	1	T-0386-14-D	4/16/2014	Perdue	Yes	Odyssey	
7	214	C713003000001000	2000	1	T-2633-14-G	12/9/2014	Perdue	Yes	Odyssey	
8	229	C980000004001130	2008	1	T-0442-13-H	2/4/2014	Perdue	Yes	Odyssey	
9	234	C985000000001800	2013	1	T-1283-14-J	11/12/2014	Perdue	Yes	Odyssey	
10	239	D380001000002407	2007	1	T-439-09-H	5/28/2009	Perdue	Yes	Odyssey	
11	258	D711102000017100	1997	1	T-1323-12-F	8/14/2012	Perdue	Yes	Odyssey	
12	260	D755099000000020	2013	1	T-3356-14-E	12/30/2014	Perdue	Yes	Odyssey	
13	266	E015700000000200	2008	1	T-0491-12-J	3/8/2012	Perdue	Yes	Odyssey	
14	268	E0157000000005100	2010	1	T-2728-14-B	12/23/2014	Perdue	Yes	Odyssey	
15	269	E0157000000005100	2008	1	T-2728-14-B	12/23/2014	Perdue	Yes	Odyssey	
16	288	E330000111001200	2004	1	T-2780-12-F	1/23/2013	Perdue	Yes	Odyssey	
17	290	E330000161000500	2012	1	T-1730-13-H	9/30/2014	Perdue	Yes	Odyssey	
18	293	E330000289000900	2011	1	T-1225-03-A	4/14/2014	Perdue	Yes	Odyssey	
19	313	E330000374001100	2001	1	T-1752-12-E	10/22/2013	Perdue	Yes	Odyssey	
20	319	E330000374001100	1995	1	T-1752-12-E	10/22/2013	Perdue	Yes	Odyssey	
21	325	E4840000000002000	2010	1	T-1942-11-C	11/28/2011	Perdue	Yes	Odyssey	
22	355	E720000017000700	2009	1	T-0332-13-G	4/22/2013	Perdue	Yes	Odyssey	
23	367	E8103020000006400	2013	1	T-1033-14-D	11/19/2014	Perdue	Yes	Odyssey	
24	368	E8103020000006400	2012	1	T-1033-14-D	11/19/2014	Perdue	Yes	Odyssey	
25	373	F030099007001516	2013	1	T-2304-14-I	10/9/2014	Perdue	Yes	Odyssey	
26	379	F345000147000700	2007	1	T-1677-14-E	11/20/2014	Perdue	Yes	Odyssey	
27	414	H0360020000000900	1996	1	T-1166-09-A	3/13/2013	Perdue	Yes	Odyssey	
28	465	J2355000000002400	2013	1	T-3284-14-D	12/23/2014	Perdue	Yes	Odyssey	
29	470	J570000001001060	2002	1	T-0545-13-G	4/3/2014	Perdue	Yes	Odyssey	
30	502	J570000006000425	2007	1	T-2468-13-F	12/3/2014	Perdue	Yes	Odyssey	
31	521	L032000000000100	2013	1	T-2542-12-G	12/8/2014	Perdue	Yes	Odyssey	
32	565	L165001001000700	2000	1	T-1237-14-B	6/13/2014	Perdue	Yes	Odyssey	
33	593	L314000000003400	1995	1	T-357-04-F	1/31/2007	Perdue	Yes	Odyssey	
34	595	L314000000006700	2011	1	T-0374-14-F	8/6/2014	Perdue	Yes	Odyssey	
35	642	L6355000000002700	2009	1	T-1810-14-C	8/4/2014	Perdue	Yes	Odyssey	
36	669	M31751A019001600	2004	1	T-1247-14-J	11/14/2014	Perdue	Yes	Odyssey	
37	678	M355000030000700	1991	1	T-586-05-A	6/16/2011	Perdue	Yes	Odyssey	
38	709	M4935990000000201	2008	1	T-1774-09-G					As per Clasissa Ramirez, from Perdue, this Tax Accounts belongs to LGBS.
39	717	M550000076001200	2004	1	T-215-08-F	10/17/2008	Perdue	Yes	Odyssey	
40	719	M550000076001200	2002	1	T-215-08-F	10/17/2008	Perdue	Yes	Odyssey	
41	769	N340000000201015	2014	1	T-0828-13-A	12/23/2013	Perdue	Yes	Odyssey	
42	838	P710000002001500	1999	1	T-1316-11-A	11/14/2011	Perdue	Yes	Odyssey	
43	875	R012000000002800	2011	1	T-2503-14-I	12/12/2014	Perdue	Yes	Odyssey	
44	892	R080001000006302	1992	1	T-481-09-E	7/10/2009	Perdue	Yes	Odyssey	
45	893	R080001000006302	1991	1	T-481-09-E	7/10/2009	Perdue	Yes	Odyssey	
46	915	R195200000000200	2014	1	T-0411-13-E	12/10/2014	Perdue	Yes	Odyssey	
47	948	S144500000002200	2009	1	T-1906-14-G	11/25/2014	Perdue	Yes	Odyssey	
48	981	S310000001002900	2008	1	T-1398-12-H	4/30/2012	Perdue	Yes	Odyssey	
49	982	S310000001002900	2008	1	T-1398-12-H	4/30/2012	Perdue	Yes	Odyssey	
50	993	S397502000020600	2010	1	T-2112-13-J	7/16/2014	Perdue	Yes	Odyssey	
51	1008	S477000000005600	2007	1	T-1695-14-A	7/23/2014	Perdue	Yes	Odyssey	
52	1026	S585000004000100	2008	1	T-3035-14-E	12/23/2014	Perdue	Yes	Odyssey	
53	1035	S750000000001300	2010	1	T-1397-13-D	8/1/2013	Perdue	Yes	Odyssey	
54	1036	S750000000001300	2009	1	T-1397-13-D	8/1/2013	Perdue	Yes	Odyssey	
55	1042	S763002000000400	2006	1	T-1256-12-C	7/15/2013	Perdue	Yes	Odyssey	
56	1085	T210000254001613	1993	1	T-3280-12-D	3/12/2013	Perdue	Yes	Odyssey	
57	1092	T210000277000313	1992	1	T-2791-09-A	9/21/2010	Perdue	Yes	Odyssey	
58	1113	T409000002001001	2002	1	T-1018-12-E	8/10/2012	Perdue	Yes	Odyssey	
59	1115	T409000002001001	2001	1	T-1018-12-E	8/10/2012	Perdue	Yes	Odyssey	
60	1116	T409000002001001	2000	1	T-1018-12-E	8/10/2012	Perdue	Yes	Odyssey	
61	1122	T527000000010400	2009	1	T-1799-14-E	8/1/2014	Perdue	Yes	Odyssey	
62	1129	T543801003006700	2009	1	T-1291-08-F	7/13/2012	Perdue	Yes	Odyssey	
63	1145	T601004000044300	2012	1	T-0720-14-G	4/3/2014	Perdue	Yes	Odyssey	
64	1165	V0568000000005100	2011	1	T-0953-14-J	12/15/2014	Perdue	Yes	Odyssey	
65	1174	V3675000000001400	2013	1	T-0586-13-D	4/11/2014	Perdue	Yes	Odyssey	
66	1183	V434003000002000	2012	1	T-3365-14-J	12/30/2014	Perdue	Yes	Odyssey	

Exhibit C

	Sample No	Account Number	Tax Year	Taxing Unit	Case Number From Original Data- Provided by Attorney	From Delinquent Status Menu	Date Case was Filed	Attorney that Filed Case	Was Attorney Fee Paid to Correct Attorney	Where was Supporting Documentation obtained from	Comments
67	1231	W380000392000020	2009	1	T-0412-13-E		8/13/2013	Perdue	Yes	Odyssey	
68	1232	W380000392000021	2010	1	T-0412-13-E		8/13/2013	Perdue	Yes	Odyssey	
69	1233	W380000392000021	2009	1	T-0412-13-E		8/13/2013	Perdue	Yes	Odyssey	
70	1309	B1570000000004400	2013	1	No Case Provided	T-3184-14-I	12/16/2014	Perdue	Yes	Odyssey	
71	1366	C267899000000202	2007	1	No Case Provided	T-1488-11-D	8/26/2011	Perdue	Yes	Odyssey	
72	1377	C630000014000300	2013	1	No Case Provided	T-1098-13-C	5/3/2013	Perdue	Yes	Odyssey	
73	1443	E410000000000501	2012	1	No Case Provided	T-1142-12-I	10/11/2013	Perdue	Yes	Odyssey	
74	1453	E436500000001000	2013	1	No Case Provided	T-2122-14-H	9/12/2015	Perdue	Yes	Odyssey	
75	1457	E436500000001700	2013	1	No Case Provided	T-2122-14-H	9/12/2015	Perdue	Yes	Odyssey	
76	1459	E436500000001800	2013	1	No Case Provided	T-2122-14-H	9/12/2015	Perdue	Yes	Odyssey	
77	1461	E436500000001900	2013	1	No Case Provided	T-2122-14-H	9/12/2015	Perdue	Yes	Odyssey	
78	1473	E436500000003300	2013	1	No Case Provided	T-2122-14-H	9/12/2015	Perdue	Yes	Odyssey	
79	1513	F375000000001602	2010	1	No Case Provided	T-0654-12-H	5/11/2012	Perdue	Yes	Odyssey	
80	1535	G590001004007200	2014	1	No Case Provided	T-0480-14-J	2/9/2014	Perdue	Yes	Odyssey	
81	1554	H090000019000501	2008	1	No Case Provided	T-1032-11-J	6/14/2011	Perdue	Yes	Odyssey	
82	1563	H255000007000113	2013	1	No Case Provided	T-0209-14-H	7/28/2014	Perdue	Yes	Odyssey	
83	1616	L040000017000605	2009	1	No Case Provided	T-1278-14-B	6/19/2014	Perdue	Yes	Odyssey	
84	1625	L080000002001310	2008	1	No Case Provided	T-0521-14-J	2/25/2014	Perdue	Yes	Odyssey	
85	1678	L515000002002600	2011	1	No Case Provided	T-0518-12-G	3/15/2012	Perdue	Yes	Odyssey	
86	1704	M111000000005600	2009	1	No Case Provided	T-1383-12-C	4/27/2012	Perdue	Yes	Odyssey	
87	1706	M111000000005600	2007	1	No Case Provided	T-1383-12-C	4/27/2012	Perdue	Yes	Odyssey	
88	1789	P850000000020801	2013	1	No Case Provided	T-1356-13-D	5/23/2013	Perdue	Yes	Odyssey	
89	1825	R225001001000800	2013	1	No Case Provided	T-0278-14-G	1/28/2014	Perdue	Yes	Odyssey	
90	1849	S016000000007400	2004	1	No Case Provided	T-3388-14-A	12/31/2014	Perdue	Yes	Odyssey	
91	1870	S425500000001300	2006	1	No Case Provided	T-1711-08-G	3/29/2012	Perdue	Yes	Odyssey	
92	1899	S530400000000800	2014	1	No Case Provided	T-2262-13-J	10/30/2013	Perdue	Yes	Odyssey	
93	1921	T094309000016400	2013	1	No Case Provided	T-3291-14-E	12/23/2014	Perdue	Yes	Odyssey	
94	1950	T341000000002600	2011	1	No Case Provided	T-1037-13-J	4/29/2013	Perdue	Yes	Odyssey	
95	1976	T534000000023300	2010	1	No Case Provided	T-2456-13-A	11/26/2013	Perdue	Yes	Odyssey	
96	1980	T601002000014900	2010	1	No Case Provided	T-0721-14-H	4/3/2014	Perdue	Yes	Odyssey	
97	1997	U206000000007000	2010	1	No Case Provided	T-0871-14-C	4/23/2014	Perdue	Yes	Odyssey	
98	1999	V020000015000003	2012	1	No Case Provided	T-0800-14-I	4/11/2014	Perdue	Yes	Odyssey	
99	2006	V060500000000500	2014	1	No Case Provided	T-0870-14-D	4/23/2014	Perdue	Yes	Odyssey	
100	2009	V063001000001200	2008	1	No Case Provided	T-2103-13-F	10/16/2013	Perdue	Yes	Odyssey	
101	2021	V331000000002100	2011	1	No Case Provided	T-1684-10-I	6/30/2014	Perdue	Yes	Odyssey	
102	2035	V344004000046000	2011	1	No Case Provided	T-3266-14-A	12/22/2014	Perdue	Yes	Odyssey	
103	2042	V359000000007100	2013	1	No Case Provided	T-1047-14-I	5/14/2014	Perdue	Yes	Odyssey	
104	2080	W660000000003900	2013	1	No Case Provided	T-0977-14-F	5/6/2014	Perdue	Yes	Odyssey	
105	2086	W740000014000200	2003	1	No Case Provided	T-3327-12-G	4/19/2013	Perdue	Yes	Odyssey	
106	2087	W740000014000200	2002	1	No Case Provided	T-3327-12-G	4/19/2013	Perdue	Yes	Odyssey	

Tax Unit	Account No.	Year	Levy Paid	Penalty/Interest Paid	Subtotal Paid	Attorney Paid
1	M493599000000201	2013	135.51	33.88	169.39	25.41
1	M493599000000201	2012	135.51	50.14	185.65	27.85
1	M493599000000201	2011	135.51	66.40	201.91	30.29
1	M493599000000201	2010	135.51	82.66	218.17	32.73
1	M493599000000201	2009	135.51	98.92	234.43	35.16
1	M493599000000201	2008	135.51	115.18	250.69	37.60
1	M493599000000201	2007	39.14	37.97	77.11	11.57

200.61

COUNTY HIDALGO

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



EDINBURG, TEXAS 78539

July 8, 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 - March 2015
Report No. 2015-39

Dear Mr. Villarreal:

We have completed a limited scope review of the March 2015 payment request prepared by your office for delinquent tax attorney (DTA) fees due to Perdue, Brandon, Fielder, Collins, and Mott, LLP ("Perdue"), Linebarger, Goggan, Blair, and Sampson LLP ("LGBS"), 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 March 31, 2015. 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 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 March 2015 collections."
- Reviewed the "Hidalgo County Tax Office Current Collection Report" and "Hidalgo County Tax Office Prior Collection Report" to determine if the DTA fees were collected at the 15% rate specified in the contract.
- Reviewed 176 (100%) tax accounts listed on the "Hidalgo County Tax Office Current Collection Report" and "Hidalgo County Tax Office Prior Collection Report" that reflected a negative amount and verified on ACT, the tax collection application system, whether the delinquent tax attorney fees were reduced from the proper delinquent tax attorney firm's payment request.
- Randomly selected 95 (5%) tax accounts that included DTA fees due to Perdue to determine if a tax suit was filed prior to December 31, 2014.

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.

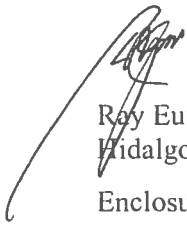
The results of our review revealed that the payment request was generally accurate and properly authorized. More specifically, the following was noted:

- The payment request 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 March 2015 collections."
- Although DTA fees for 329 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, small amounts collected and rounding (see Exhibit A).
- DTA fees for 44 tax accounts totaling \$1,524.78 were reduced from the LGBS payment request, in error, since the DTA fees were previously paid to Perdue. A revised payment request was submitted by the Tax Office (see Exhibit B).
- DTA fees for 1 tax account totaling \$230.94 were reduced from the Perdue payment request, in error, since the DTA fees were previously paid to LGBS. A revised payment request was submitted by the Tax Office (see Exhibit C).
- Of the 95 tax accounts sampled, 94 had a tax suit filed prior to December 31, 2014. For 1 tax account with DTA fees totaling \$8.51, there was not an active tax suit in place. A judgment was rendered before the DTA fees were collected. A revised payment request was submitted by the Tax Office (see Exhibit D).

We will proceed to process the revised March 2015 DTA payment request in the amount of \$160,536.14 (\$89,120.43 to LGBS and \$71,415.71 to Perdue).

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 Eufracio, CPA
Hidalgo County Auditor

Enclosures

cc: Mr. Hiram A. Gutierrez, Perdue Brandon Fielder Collins & Mott, LLP
Ms. Lucy Canales, Linebarger Goggan Blair & Sampson, LLP

HIDALGO COUNTY DISTRICT JUDGES

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JUDGE, 449TH D.C.

Exhibit A

	Tax Unit	Year	Account No.	Levy Paid	Penalty/Interest Paid	Subtotal Paid	Attorney Paid
1	1	2013	T740000000000100	123.35	28.78	152.13	21.83
2	1	2013	G490000004002000	118.22	27.59	145.81	20.93
3	1	2013	W514000000000A00	104.00	24.27	128.27	18.41
4	1	2013	H345000000001300	93.67	21.85	115.52	16.58
5	1	2013	C036000000002500	81.56	19.03	100.59	14.44
6	1	2013	A2800000000009700	50.87	12.03	62.90	9.08
7	1	2013	D460000117002200	40.69	9.49	50.18	7.20
8	1	2013	H515000133000200	23.57	5.58	29.15	4.21
9	1	2013	A180000038000709	10.50	2.48	12.98	1.87
10	1	2013	D410000000002500	0.82	0.21	1.03	0.16
11	1	2013	W372002000001800	0.61	0.16	0.77	0.12
12	1	2013	E330000191001000	0.35	0.09	0.44	0.07
13	1	2013	W380000395000018	0.36	0.09	0.45	0.07
14	1	2013	L549000000002200	0.36	0.09	0.45	0.07
15	1	2013	W380000395000010	0.20	0.05	0.25	0.04
16	1	2013	L110002002008000	0.19	0.05	0.24	0.04
17	1	2013	S170093000002600	0.20	0.05	0.25	0.04
18	1	2013	K2400930000009905	0.14	0.04	0.18	0.03
19	1	2013	T094515000008100	0.09	0.02	0.11	0.02
20	1	2013	S095000001000400	0.13	0.04	0.17	0.02
21	1	2013	B203500000000800	0.10	0.02	0.12	0.02
22	1	2013	S100099031001601	0.07	0.02	0.09	0.01
23	1	2013	M372599000003200	0.07	0.02	0.09	0.01
24	1	2013	W380000395000013	0.08	0.02	0.10	0.01
25	1	2013	B501500000000300	0.08	0.02	0.10	0.01
26	1	2013	T094515000008100	(0.09)	(0.02)	(0.11)	(0.02)
27	1	2013	D410000000002500	(0.82)	(0.21)	(1.03)	(0.16)
28	1	2012	W010000040001159	389.81	135.14	524.95	74.84
29	1	2012	S170002016001001	384.47	119.19	503.66	68.63
30	1	2012	O85000000B000700	125.82	39.85	165.67	22.46
31	1	2012	P350000000000400	67.95	23.55	91.50	13.05
32	1	2012	S100000056000700	69.78	23.03	92.81	12.87
33	1	2012	E330000373000200	65.81	20.62	86.43	11.65
34	1	2012	B450000000000800	44.66	14.89	59.55	8.31
35	1	2012	B450000000000800	44.66	14.89	59.55	8.31
36	1	2012	C765500000003400	27.20	9.25	36.45	5.14
37	1	2012	G410000006002600	23.99	8.00	31.99	4.46
38	1	2012	S705000000003600	22.25	7.19	29.44	4.04
39	1	2012	S740000000000100	13.89	4.45	18.34	2.50
40	1	2012	E645000000006300	13.03	4.52	17.55	2.50
41	1	2012	L198000000000800	11.12	3.64	14.76	2.04
42	1	2012	L198000000000800	11.11	3.64	14.75	2.04
43	1	2012	H250000059000110	10.49	3.54	14.03	1.97
44	1	2012	J183001000003400	9.65	3.32	12.97	1.84
45	1	2012	P250000004000100	7.25	2.34	9.59	1.32
46	1	2012	V434008000003700	0.60	0.23	0.83	0.12
47	1	2012	G805000000010300	0.56	0.21	0.77	0.12

Exhibit A

	Tax Unit	Year	Account No.	Levy Paid	Penalty/Interest Paid	Subtotal Paid	Attorney Paid
48	1	2012	C112002000008300	0.55	0.21	0.76	0.11
49	1	2012	S160000000004815	0.32	0.13	0.45	0.07
50	1	2012	S160000000004816	0.31	0.12	0.43	0.07
51	1	2012	W380000399000005	0.32	0.12	0.44	0.07
52	1	2012	C419000000000800	0.13	0.04	0.17	0.02
53	1	2012	A176502000000500	0.07	0.03	0.10	0.02
54	1	2012	H085099002009102	0.12	0.04	0.16	0.02
55	1	2012	E464002000000900	0.07	0.03	0.10	0.01
56	1	2012	P295200000004100	0.03	0.01	0.04	0.01
57	1	2012	R316192000003400	0.06	0.02	0.08	0.01
58	1	2012	S160000000004815	(0.32)	(0.13)	(0.45)	(0.07)
59	1	2012	S160000000004816	(0.31)	(0.12)	(0.43)	(0.07)
60	1	2012	C112002000008300	(0.55)	(0.21)	(0.76)	(0.11)
61	1	2011	W010000040001159	306.82	143.18	450.00	64.43
62	1	2011	S170002023001700	162.80	74.90	237.70	33.70
63	1	2011	P350000000000401	106.61	49.75	156.36	22.39
64	1	2011	W380000200000009	101.72	40.01	141.73	18.00
65	1	2011	P350000000000400	79.12	36.40	115.52	16.61
66	1	2011	S295000000019249	74.95	33.98	108.93	15.29
67	1	2011	P860000000002800	60.16	27.67	87.83	12.45
68	1	2011	V433501000003700	53.77	23.12	76.89	10.40
69	1	2011	H265000010005600	42.70	19.36	62.06	8.71
70	1	2011	S170002016001001	25.48	10.96	36.44	5.01
71	1	2011	J183001000002800	19.88	8.89	28.77	4.00
72	1	2011	P350000000000400	17.51	8.17	25.68	3.68
73	1	2011	L208800000010700	19.68	8.13	27.81	3.66
74	1	2011	A160003000009901	17.46	7.85	25.31	3.54
75	1	2011	L208800000010700	18.66	7.46	26.12	3.47
76	1	2011	C960002005001100	16.38	6.98	23.36	3.14
77	1	2011	P955000000005900	13.29	6.06	19.35	2.73
78	1	2011	L198000000000800	10.18	4.55	14.73	2.05
79	1	2011	L198000000000800	10.18	4.55	14.73	2.05
80	1	2011	P350000000000401	8.82	4.06	12.88	1.85
81	1	2011	L211097000003302	3.61	1.52	5.13	0.69
82	1	2011	B255000000015802	0.34	0.17	0.51	0.08
83	1	2011	P640000008000200	0.30	0.15	0.45	0.07
84	1	2011	J816500000000400	0.20	0.10	0.30	0.05
85	1	2011	G567001000002800	0.03	0.01	0.04	0.01
86	1	2011	S160000000004815	0.04	0.01	0.05	0.01
87	1	2011	W800000000003310	0.05	0.03	0.08	0.01
88	1	2011	S170099046001215	0.07	0.03	0.10	0.01
89	1	2011	P927701000002100	0.04	0.01	0.05	0.01
90	1	2011	G567001000002800	(0.03)	(0.01)	(0.04)	(0.01)
91	1	2011	S160000000004815	(0.04)	(0.01)	(0.05)	(0.01)
92	1	2011	M195099000001274	(0.25)	(0.07)	(0.32)	(0.05)
93	1	2010	O395000000000500	183.04	106.17	289.21	41.18
94	1	2010	N3400000000220312	134.95	76.03	210.98	29.35

Exhibit A

	Tax Unit	Year	Account No.	Levy Paid	Penalty/Interest Paid	Subtotal Paid	Attorney Paid
95	1	2010	V333000000002000	86.20	46.82	133.02	17.97
96	1	2010	G405000000004E00	80.91	42.07	122.98	16.02
97	1	2010	P860000000002800	55.45	32.15	87.60	12.47
98	1	2010	W380000507000016	53.79	31.01	84.80	12.02
99	1	2010	O200500000005600	55.90	27.39	83.29	10.65
100	1	2010	A160003000009901	43.63	24.87	68.50	9.62
101	1	2010	N476502000011200	30.87	18.21	49.08	7.08
102	1	2010	B157000000005400	31.22	17.28	48.50	6.65
103	1	2010	S367500002000500	22.79	13.07	35.86	5.06
104	1	2010	M626500000001700	24.99	12.42	37.41	4.69
105	1	2010	W380000271000002	22.34	10.71	33.05	4.02
106	1	2010	M466100000002800	17.72	9.45	27.17	3.61
107	1	2010	L212102000013700	19.55	9.31	28.86	3.49
108	1	2010	A555000000000300	15.74	8.50	24.24	3.26
109	1	2010	O200500000005600	13.87	6.98	20.85	2.64
110	1	2010	T540000002003400	11.62	5.54	17.16	2.07
111	1	2010	L198000000000800	9.38	5.33	14.71	2.06
112	1	2010	L198000000000800	9.37	5.32	14.69	2.05
113	1	2010	R380000047000200	5.21	2.55	7.76	0.96
114	1	2010	W380000271000002	1.21	0.58	1.79	0.22
115	1	2010	S170002019001102	0.23	0.14	0.37	0.06
116	1	2010	W010000051000911	0.10	0.06	0.16	0.02
117	1	2010	C535401002000100	0.05	0.03	0.08	0.01
118	1	2009	V333000000002000	259.35	172.04	431.39	58.74
119	1	2009	S367500002000500	190.42	132.02	322.44	45.70
120	1	2009	B157000000005400	74.65	50.26	124.91	17.24
121	1	2009	U300001000004400	63.00	44.10	107.10	15.31
122	1	2009	P100002000018200	64.66	41.82	106.48	14.36
123	1	2009	M355000153000100	62.21	40.43	102.64	13.72
124	1	2009	D700000000000800	64.43	39.51	103.94	13.14
125	1	2009	F585001006000700	50.61	31.89	82.50	10.86
126	1	2009	R382500005000800	39.05	21.10	60.15	6.92
127	1	2009	R382500005000800	39.08	21.36	60.44	6.91
128	1	2009	H302000000000700	24.56	14.99	39.55	4.98
129	1	2009	V382000000006700	18.77	13.33	32.10	4.65
130	1	2009	T543501000001300	20.54	11.58	32.12	3.73
131	1	2009	O200500000005600	17.18	10.48	27.66	3.58
132	1	2009	M550000097001421	14.78	9.49	24.27	3.21
133	1	2009	A555002000000500	12.90	8.30	21.20	2.80
134	1	2009	R382500005000800	15.28	8.45	23.73	2.70
135	1	2009	T543501000001300	6.29	3.54	9.83	1.14
136	1	2009	M626500000001700	4.85	2.99	7.84	1.00
137	1	2009	B255000000030200	4.26	2.33	6.59	0.77
138	1	2009	B255000000030200	3.28	1.81	5.09	0.59
139	1	2009	H090000090000007	0.45	0.32	0.77	0.11
140	1	2009	E334502000002500	0.40	0.30	0.70	0.11
141	1	2009	V434008000003100	0.29	0.21	0.50	0.08

Exhibit A

	Tax Unit	Year	Account No.	Levy Paid	Penalty/Interest Paid	Subtotal Paid	Attorney Paid
142	1	2009	L670000009000900	0.18	0.10	0.28	0.03
143	1	2009	L473500006000300	0.04	0.04	0.08	0.01
144	1	2009	V305200000001700	0.05	0.04	0.09	0.01
145	1	2009	T543501000001300	(20.54)	(11.58)	(32.12)	(3.73)
146	1	2008	V333000000002000	265.07	207.63	472.70	64.81
147	1	2008	M054700000006600	228.71	152.47	381.18	43.91
148	1	2008	L670000009000900	134.26	97.56	231.82	29.40
149	1	2008	E540000065001000	113.36	80.48	193.84	23.98
150	1	2008	E540000065001000	113.34	80.47	193.81	23.97
151	1	2008	L314000000001500	74.43	52.85	127.28	15.74
152	1	2008	B157000000005400	54.19	43.00	97.19	13.49
153	1	2008	E540000065001000	53.06	37.67	90.73	11.22
154	1	2008	E540000065001000	46.34	32.90	79.24	9.80
155	1	2008	H284000000013400	33.38	24.13	57.51	7.46
156	1	2008	L330000000005500	35.79	23.86	59.65	6.87
157	1	2008	L505000000015700	34.71	21.98	56.69	6.14
158	1	2008	B255000000030200	23.32	15.70	39.02	4.62
159	1	2008	V070000002000100	19.75	14.22	33.97	4.27
160	1	2008	E310000016000100	10.65	8.42	19.07	2.64
161	1	2008	C070000099000301	6.01	4.85	10.86	1.53
162	1	2008	C112000000002000	0.27	0.23	0.50	0.08
163	1	2008	L110002003012505	0.08	0.06	0.14	0.02
164	1	2007	S367500002000500	179.61	167.63	347.24	49.57
165	1	2007	G74000600B000100	130.70	111.09	241.79	31.17
166	1	2007	E540000065001000	112.47	93.34	205.81	25.81
167	1	2007	E540000065001000	112.43	93.32	205.75	25.80
168	1	2007	H345000000006700	83.62	64.66	148.28	17.06
169	1	2007	E310000021001100	61.41	55.88	117.29	16.31
170	1	2007	A210000050001500	57.61	49.34	106.95	13.91
171	1	2007	E540000065001000	59.81	49.64	109.45	13.73
172	1	2007	D700000000000800	27.60	23.56	51.16	6.63
173	1	2007	V333000000002000	19.46	17.58	37.04	5.11
174	1	2007	S725098008002000	12.63	11.87	24.50	3.52
175	1	2007	P450000001000400	9.49	8.00	17.49	2.29
176	1	2007	A160003000006800	6.91	6.33	13.24	1.86
177	1	2007	A670003000001300	5.84	4.26	10.10	1.08
178	1	2007	F749503000020400	0.19	0.19	0.38	0.06
179	1	2007	P450000004000200	0.16	0.16	0.32	0.05
180	1	2007	P450000004000300	0.16	0.16	0.32	0.05
181	1	2007	P450000004000400	0.16	0.16	0.32	0.05
182	1	2007	H520003000004300	0.08	0.08	0.16	0.02
183	1	2006	M541000000000201	83.37	79.75	163.12	20.89
184	1	2006	N340000000303513	58.73	61.87	120.60	17.27
185	1	2006	A160003000006800	36.22	37.55	73.77	10.38
186	1	2006	S740000000000100	30.12	31.31	61.43	8.67
187	1	2005	M541000000000201	115.22	124.05	239.27	30.94
188	1	2005	T210000239000600	57.41	53.39	110.80	11.63

Exhibit A

	Tax Unit	Year	Account No.	Levy Paid	Penalty/Interest Paid	Subtotal Paid	Attorney Paid
189	1	2005	Z300000002001700	38.11	39.50	77.61	9.55
190	1	2005	D600001000012701	26.79	26.00	52.79	5.91
191	1	2005	L685000000001200	17.68	19.50	37.18	4.96
192	1	2005	H350000006000900	16.91	17.93	34.84	4.41
193	1	2005	E456000000008800	5.21	5.37	10.58	1.29
194	1	2005	L185002000001100	5.23	5.08	10.31	1.15
195	1	2005	E431000000002600	0.07	0.10	0.17	0.03
196	1	2004	A210000050001700	407.61	395.38	802.99	75.20
197	1	2004	V363000000001100	66.19	68.62	134.81	14.59
198	1	2004	O200500000001300	49.56	56.01	105.57	12.71
199	1	2004	M541000000000201	39.82	47.66	87.48	11.41
200	1	2004	B190016000000400	55.63	53.98	109.61	10.27
201	1	2004	W010000044001051	32.54	39.37	71.91	9.52
202	1	2004	L644000001000200	28.95	35.24	64.19	8.56
203	1	2004	O200500000001300	32.88	37.17	70.05	8.44
204	1	2004	V363000000001100	34.73	36.24	70.97	7.66
205	1	2004	B496500000006300	40.90	39.67	80.57	7.55
206	1	2004	S015200000005500	40.19	38.98	79.17	7.42
207	1	2004	H350000006000900	23.68	27.94	51.62	6.61
208	1	2004	S367500002000500	19.08	24.68	43.76	6.30
209	1	2004	C137000000001000	33.51	32.51	66.02	6.18
210	1	2004	R106000000001700	11.47	11.13	22.60	2.12
211	1	2004	L319500000003900	3.94	4.29	8.23	0.94
212	1	2004	S460000007001400	0.03	0.04	0.07	0.01
213	1	2003	A210000050001700	392.56	427.89	820.45	79.49
214	1	2003	L580602000019000	213.92	258.84	472.76	54.87
215	1	2003	O200500000001300	174.37	217.97	392.34	47.87
216	1	2003	O690000017000300	152.14	190.68	342.82	41.99
217	1	2003	R106000000001700	104.20	113.56	217.76	21.09
218	1	2003	M581000000002900	59.79	69.96	129.75	14.26
219	1	2003	B040000000000100	28.28	39.21	67.49	9.50
220	1	2003	G815000002002300	50.71	53.23	103.94	9.35
221	1	2003	F225001004000501	31.92	34.81	66.73	6.47
222	1	2003	R106000000001700	23.62	25.75	49.37	4.78
223	1	2003	L314000000001500	14.33	18.76	33.09	4.32
224	1	2003	C137000000001000	21.25	23.17	44.42	4.30
225	1	2003	F345000146000800	14.82	17.33	32.15	3.53
226	1	2003	W200000000000400	11.61	14.28	25.89	3.08
227	1	2003	W010000016000325	11.68	12.72	24.40	2.36
228	1	2003	R021501000002800	7.71	9.01	16.72	1.84
229	1	2003	S735000004000600	5.37	7.03	12.40	1.62
230	1	2002	A210000050001700	373.90	452.42	826.32	82.44
231	1	2002	G815000002002300	233.30	272.95	506.25	47.24
232	1	2002	O690000017000300	133.82	183.78	317.60	39.34
233	1	2002	L314000000001500	96.72	138.31	235.03	30.90
234	1	2002	P62000000Q000008	92.16	118.88	211.04	23.64
235	1	2002	G815000002002300	68.89	80.60	149.49	13.95

Exhibit A

	Tax Unit	Year	Account No.	Levy Paid	Penalty/Interest Paid	Subtotal Paid	Attorney Paid
236	1	2002	M541000000000201	39.82	57.21	97.03	12.84
237	1	2002	E443000000001600	55.71	65.17	120.88	11.28
238	1	2002	T094002000000500	26.81	41.20	68.01	9.85
239	1	2002	K290001000000800	34.63	41.92	76.55	7.64
240	1	2002	L450005000017200	39.49	45.04	84.53	7.47
241	1	2002	C137000000001000	31.56	38.18	69.74	6.96
242	1	2002	A180000045000303	22.55	29.06	51.61	5.78
243	1	2002	R106000000001700	26.04	31.51	57.55	5.74
244	1	2002	R065000003000100	1.51	2.28	3.79	0.54
245	1	2002	L450005000017200	2.46	2.80	5.26	0.47
246	1	2001	O690000017000300	108.11	161.45	269.56	33.73
247	1	2001	L314000000001500	73.48	113.89	187.37	24.80
248	1	2001	G230000001000900	50.54	71.29	121.83	13.88
249	1	2001	L4700000000001400	53.25	70.82	124.07	12.70
250	1	2001	M541000000000201	24.74	38.51	63.25	8.42
251	1	2001	P62000000Q000008	28.50	40.20	68.70	7.83
252	1	2001	P62000000Q000008	22.80	32.15	54.95	6.26
253	1	2001	V300000002002000	19.54	29.38	48.92	6.19
254	1	2001	C137000000001000	20.59	27.39	47.98	4.91
255	1	2001	P62000000Q000008	16.09	22.69	38.78	4.42
256	1	2001	S0152000000005500	15.07	20.04	35.11	3.59
257	1	2001	G28000000I000000	9.49	12.61	22.10	2.26
258	1	2001	L5900000005001100	5.97	9.25	15.22	2.01
259	1	2001	P62000000Q000008	1.82	2.57	4.39	0.50
260	1	2000	C773000000000100	59.71	99.90	159.61	21.31
261	1	2000	N1200030000003200	71.65	109.63	181.28	20.96
262	1	2000	L314000000001500	47.44	79.20	126.64	16.86
263	1	2000	O690000017000300	47.39	76.46	123.85	15.64
264	1	2000	L4700000000001400	40.04	58.06	98.10	10.27
265	1	2000	L165001003001500	25.22	43.89	69.11	9.76
266	1	2000	L314000000001500	23.38	39.04	62.42	8.31
267	1	2000	C730000001001300	10.13	13.97	24.10	2.27
268	1	2000	L215500000000800	7.87	11.09	18.96	1.88
269	1	2000	W240000003000900	5.39	8.26	13.65	1.58
270	1	2000	L215500000000800	3.37	4.75	8.12	0.80
271	1	2000	L215500000000800	(7.87)	(11.09)	(18.96)	(1.88)
272	1	1999	L165001003001500	57.64	107.21	164.85	23.34
273	1	1999	L314000000001500	42.20	75.54	117.74	15.76
274	1	1999	C730000001001300	45.88	68.67	114.55	11.08
275	1	1999	L4700000000001400	15.96	25.06	41.02	4.38
276	1	1999	S237000000001400	6.43	11.66	18.09	2.47
277	1	1999	L314000000001500	0.20	0.39	0.59	0.08
278	1	1999	L314000000001500	0.21	0.38	0.59	0.08
279	1	1998	H045000084003100	26.62	39.64	66.26	5.39
280	1	1998	A180000036000408	15.94	27.26	43.20	4.81
281	1	1998	S4770000000009500	12.21	20.14	32.35	3.35
282	1	1998	S237000000001400	6.16	11.91	18.07	2.48

Exhibit A

	Tax Unit	Year	Account No.	Levy Paid	Penalty/Interest Paid	Subtotal Paid	Attorney Paid
283	1	1998	C700000006000500	1.05	1.67	2.72	0.26
284	1	1997	L165001003001500	59.09	124.08	183.17	26.06
285	1	1997	T210000235000409	19.70	37.17	56.87	6.80
286	1	1997	S170003007001200	5.84	10.33	16.17	1.71
287	1	1996	L165001003001500	56.92	126.37	183.29	26.13
288	1	1996	A080000000103700	39.15	71.40	110.55	10.99
289	1	1996	T210000235000409	21.01	42.16	63.17	7.63
290	1	1996	L205000051000500	20.91	39.52	60.43	6.49
291	1	1995	L165001003001500	54.55	127.65	182.20	26.02
292	1	1995	S357502000001100	59.87	118.97	178.84	19.04
293	1	1995	H265000002003800	21.87	43.94	65.81	7.18
294	1	1995	G590001004002100	6.32	11.97	18.29	1.74
295	1	1995	R080001000002313	5.43	10.61	16.04	1.65
296	1	1994	S357502000001100	80.51	169.61	250.12	27.05
297	1	1994	C773000000000200	23.28	55.70	78.98	10.82
298	1	1994	L165001003001500	3.16	7.78	10.94	1.56
299	1	1993	A210000051001900	15.34	35.14	50.48	5.87
300	1	1993	S595000027000512	1.19	2.67	3.86	0.43
301	1	1992	C773000000000200	14.31	37.69	52.00	7.17
302	1	1992	S595000027000512	8.32	19.72	28.04	3.18
303	1	1989	C910000000001600	28.57	81.43	110.00	14.01
304	12	1995	G590001004002100	0.35	0.67	1.02	0.10
305	1	2001	F675006000001900	87.29	131.53	218.82	27.76
306	1	2000	F675006000001900	76.17	123.90	200.07	25.59
307	1	2000	T527002000004100	1.81	3.01	4.82	0.64
308	1	2013	S170002030000813	0.03	0.01	0.04	0.01
309	1	2012	M675000008000900	0.08	0.03	0.11	0.02
310	1	2010	T525000030000800	44.03	22.74	66.77	8.91
311	1	2010	T525000030000800	43.85	22.95	66.80	8.88
312	1	2010	T525000030000800	28.56	15.14	43.70	5.78
313	1	2004	M625500000000500	28.41	32.57	60.98	7.58
314	1	2004	N120003000001025	18.90	23.07	41.97	5.62
315	1	2003	M625500000000500	29.94	37.93	67.87	8.53
316	1	2003	S430000001001400	2.76	3.70	6.46	0.87
317	1	2002	H120000082001600	1.97	2.99	4.96	0.71
318	1	2001	H120000082001600	17.73	28.96	46.69	6.65
319	1	2000	H120000082001600	17.09	29.97	47.06	6.72
320	1	1999	H120000082001600	15.25	28.57	43.82	6.27
321	1	1998	H120000082001600	15.25	30.40	45.65	6.54
322	1	1997	H120000082001600	16.20	34.24	50.44	7.24
323	1	1996	H120000082001600	10.44	23.31	33.75	4.85
324	1	1995	H120000082001600	10.00	23.53	33.53	4.83
325	1	1994	H120000082001600	9.29	22.98	32.27	4.65
326	1	1993	H120000082001600	9.13	23.68	32.81	4.74
327	1	1993	R055003000002000	5.45	12.91	18.36	2.28
328	1	1992	H120000082001600	8.95	24.28	33.23	4.81
329	12	1993	R055003000002000	0.27	0.62	0.89	0.11

Exhibit B

Accounts needed to be added back to LGBS and netted out of Perdue

	Tax Unit	Year	Account No.	Levy Paid	Penalty/Interest Paid	Subtotal Paid	Attorney Paid	Orginal Payment
1	1	2013	N307099000000112	(0.92)	(0.18)	(1.10)	(0.17)	9/12/2014
2	1	2013	W750081258161200	(5.33)	(1.17)	(6.50)	(0.98)	11/21/2014
3	1	2013	N307099000000112	(5.97)	(1.19)	(7.16)	(1.07)	9/12/2014
4	1	2013	W750081258161200	(13.20)	(2.91)	(16.11)	(2.42)	11/19/2014
5	1	2013	N307099000000112	(16.76)	(3.35)	(20.11)	(3.02)	9/12/2014
6	1	2013	S025081258161200	(16.70)	(3.67)	(20.37)	(3.06)	11/21/2014
7	1	2013	A062000000002500	(19.95)	(3.59)	(23.54)	(3.53)	7/7/2014
8	1	2013	B22259900C003201	(38.37)	(9.59)	(47.96)	(7.19)	2/17/2015
9	1	2013	S025081258161200	(41.42)	(9.12)	(50.54)	(7.58)	11/19/2014
10	1	2013	S030081258161200	(45.61)	(10.03)	(55.64)	(8.35)	11/21/2014
11	1	2013	S020081258161200	(88.52)	(19.47)	(107.99)	(16.20)	11/21/2014
12	1	2013	S030081258161200	(113.16)	(24.90)	(138.06)	(20.71)	11/19/2014
13	1	2013	S585000004000100	(175.04)	(43.76)	(218.80)	(32.82)	2/27/2015
14	1	2013	S020081258161200	(219.64)	(48.33)	(267.97)	(40.19)	11/19/2014
15	1	2013	S645300000001700	(2,287.73)	(571.94)	(2,859.67)	(428.95)	2/27/2015
16	1	2012	B22259900C003201	(1.00)	(0.37)	(1.37)	(0.21)	2/17/2015
17	1	2012	B22259900C003201	(1.09)	(0.40)	(1.49)	(0.22)	2/17/2015
18	1	2012	M550000069000705	(8.19)	(1.80)	(9.99)	(1.50)	11/20/2013
19	1	2012	B22259900C003201	(103.48)	(38.29)	(141.77)	(21.26)	2/17/2015
20	1	2012	E583002000000500	(151.39)	(54.50)	(205.89)	(30.88)	1/30/2015
21	1	2012	I404799000000100	(162.42)	(58.47)	(220.89)	(33.13)	1/21/2015
22	1	2012	S585000004000100	(172.31)	(63.75)	(236.06)	(35.41)	2/27/2015
23	1	2012	N665000004001200	(387.13)	(143.24)	(530.37)	(79.56)	2/23/2015
24	1	2012	T534000000021300	(433.04)	(160.21)	(593.25)	(88.99)	2/24/2015
25	1	2012	M550000069000905	(1,195.13)	(262.93)	(1,458.06)	(218.71)	11/20/2013
26	1	2011	M195099000001274	(0.25)	(0.07)	(0.32)	(0.05)	5/22/2013
27	1	2011	E330099000000799	(5.21)	(1.46)	(6.67)	(1.00)	5/22/2013
28	1	2011	A470099000000093	(70.56)	(19.76)	(90.32)	(13.55)	5/22/2013
29	1	2011	S585000004000100	(156.65)	(76.76)	(233.41)	(35.01)	2/27/2015
30	1	2011	W689800000001200	(161.03)	(77.29)	(238.32)	(35.75)	1/30/2015
31	1	2010	S585000004000100	(142.40)	(86.86)	(229.26)	(34.39)	2/27/2014
32	1	2009	S585000004000100	(129.46)	(94.51)	(223.97)	(33.60)	2/27/2014
33	1	2008	S585000004000100	(117.69)	(100.04)	(217.73)	(32.66)	2/27/2014
34	1	2008	A180000052000303	(171.71)	(144.23)	(315.94)	(47.39)	1/30/2015
35	1	2005	S585000004000100	(97.78)	(118.31)	(216.09)	(32.41)	2/27/2014
36	1	2004	L670000005000700	(44.59)	(59.32)	(103.91)	(15.59)	2/27/2015
37	1	2004	S585000004000100	(103.43)	(137.56)	(240.99)	(36.15)	2/27/2015
38	1	2001	A062000000002500	(7.37)	(12.08)	(19.45)	(2.92)	9/12/2014
39	1	2001	A062000000002500	(7.48)	(11.98)	(19.46)	(2.92)	5/2/2014
40	1	1998	S108003000001200	(35.83)	(73.10)	(108.93)	(16.34)	1/13/2015
41	1	1998	L670000005000700	(48.29)	(98.51)	(146.80)	(22.02)	1/7/2015
42	1	1997	S108003000001200	(54.18)	(117.03)	(171.21)	(25.68)	1/13/2015
43	1	1997	L670000005000700	(70.10)	(151.42)	(221.52)	(33.23)	1/7/2015
44	1	1996	S108003000001200	(36.60)	(83.45)	(120.05)	(18.01)	1/13/2015

(1,524.78)

Exhibit C

Accounts needed to be added back to Perdue and netted out of LGBS

Tax Unit	Year	Account No.	Levy Paid	Penalty/Interest Paid	Subtotal Paid	Attorney Paid	Orginal Payment
1	2013	B215702000001000	(571.31)	(137.12)	(708.43)	(106.26)	1/16/2015
1	2012	B215702000001000	(55.56)	(20.00)	(75.56)	(11.33)	1/16/2015
1	2012	B215702000001000	(555.63)	(200.02)	(755.65)	(113.35)	1/14/2015

(230.94)

Exhibit D

Sample No	Account Number	Tax Year	Taxing Unit	Case Number From Original Data Provided by Attorney	Attorney Paid Amount	Date Case was Filed	Attorney that Filed Case	Was Attorney Fee Paid to Correct Attorney	Where was Supporting Documentation obtained from	Comments
1	13 1004600000000046	2010	1	BK 11-70852	6.20	5/2/2012	Perdue	Yes	Clarissa	
									E-mail by Clarissa Ramirez, from Perdue	
2	36 A013803000001800	2009	1	BK 12-70758	2.03	5/1/2013	Perdue	Yes		
									E-mail by Clarissa Ramirez, from Perdue	
3	49 A080000000110003	2010	1	BK 11-70475	3.82	12/7/2011	Perdue	Yes		
4	66 A180000041000307	2013	1	T-2336-14-G	43.55	11/6/2014	Perdue	Yes	Odyssey	
5	73 A180000061001034	2012	1	T-1137-13-C	15.11	4/9/2014	Perdue	Yes	Odyssey	
6	86 A180000064001605	2012	1	T-0465-13-H	-63.37	9/23/2013	Perdue	Yes	Odyssey	
7	94 A180000064001605	2009	1	T-0465-13-H	79.58	9/23/2013	Perdue	Yes	Odyssey	
8	106 A210000059000700	2010	1	T-1304-12-F	63.09	10/16/2013	Perdue	Yes	Odyssey	
9	110 A210000059000700	2009	1	T-1304-12-F	12.41	10/16/2013	Perdue	Yes	Odyssey	
10	117 A268000000000400	2008	1	T-1135-14-E	6.86	10/27/2014	Perdue	Yes	Odyssey	
11	127 A470001001001000	2010	1	T-3017-14-F	36.3	12/8/2014	Perdue	Yes	Odyssey	
									E-mail by Clarissa Ramirez, from Perdue	
12	136 B030000001001400	2010	1	BK 14-70066	7.02	5/2/2014	Perdue	Yes		
13	187 B233000000002200	2013	1	T-2331-13-I	65.72	8/1/2014	Perdue	Yes	Odyssey	
14	248 C140000039001000	2009	1	T-1173-14-F	-11.61	11/25/2014	Perdue	Yes	Odyssey	
									E-mail by Clarissa Ramirez, from Perdue	
15	268 C2380000000002100	2010	1	BK 11-70508	1.57	12/29/2011	Perdue	Yes		
16	317 C901000000000100	2014	1	T-0480-14-J	4.19	2/19/2014	Perdue	Yes	Odyssey	
17	373 D754501002013A00	2013	1	T-2962-14-E	43.9	12/5/2014	Perdue	Yes	Odyssey	
18	381 E015700000000200	2010	1	T-0491-12-J	33.66	3/8/2012	Perdue	Yes	Odyssey	
									E-mail by Clarissa Ramirez, from Perdue	
19	386 E070000003003500	2009	1	BK 11-70398	13.28	11/21/2011	Perdue	Yes		
20	410 E330000382000700	2012	1	T-3157-14-B	37.29	12/12/2014	Perdue	Yes	Odyssey	
21	471 E720000014002100	2012	1	T-1617-14-E	68.39	12/19/2014	Perdue	Yes	Odyssey	
22	495 F588000000001400	2012	1	T-2384-13-E	16.81	8/11/2014	Perdue	Yes	Odyssey	
23	519 G560000002000900	2010	1	T-901-10-D	30.07	6/20/2011	Perdue	Yes	Odyssey	
24	532 G855500000007500	2012	1	T-2176-12-E	58.61	10/23/2012	Perdue	Yes	Odyssey	
25	556 H036001000006000	2003	1	T-2961-12-E	27.06	8/4/2014	Judgment	Yes	Odyssey	
26	560 H090000012001600	2013	1	T-3390-14-E	20.79	12/31/2014	Perdue	Yes	Odyssey	
									E-mail by Clarissa Ramirez, from Perdue	
27	573 H265000004000900	2009	1	BK 14-70039	6.82	2/28/2014	Perdue	Yes		
28	576 H265000010005200	2013	1	T-2403-12-G	1.98	11/30/2012	Perdue	Yes	Odyssey	
									E-mail by Clarissa Ramirez, from Perdue	
29	584 H284000000011000	2010	1	BK 13-70024	17.83	6/5/2013	Perdue	Yes		
30	605 H47000000L001211	2008	1	T-2359-09-E	17.48	6/16/2010	Perdue	Yes	Odyssey	
31	626 J535500000000100	2014	1	T-0801-14-G	187.67	4/11/2014	Perdue	Yes	Odyssey	
32	677 L080000067000305	2012	1	T-2702-14-I	13.87	12/17/2014	Perdue	Yes	Odyssey	
33	725 L196000002003100	2009	1	T-1342-11-D	4.5	7/28/2011	Perdue	Yes	Odyssey	
34	735 L284700000000100	2012	1	T-1312-13-I	50.49	5/21/2013	Perdue	Yes	Odyssey	
35	747 L2847000000007300	2010	1	T-1312-13-I	38.66	5/21/2013	Perdue	Yes	Odyssey	
36	751 L2847000000007500	2011	1	T-1312-13-I	32.95	5/21/2013	Perdue	Yes	Odyssey	
37	775 L284700000011800	2012	1	T-1312-13-I	93.27	5/21/2013	Perdue	Yes	Odyssey	
38	816 L5330020000000000	2005	1	T-0844-14-I	5.09	7/22/2014	Perdue	Yes	Odyssey	
39	889 L644504000003200	2010	1	T-1709-14-B	44.11	7/24/2014	Perdue	Yes	Odyssey	
40	897 L644504000003200	2002	1	T-1709-14-B	16.32	7/24/2014	Perdue	Yes	Odyssey	
41	905 M054200000009200	2012	1	T-0545-14-D	103.52	2/27/2014	Perdue	Yes	Odyssey	
									E-mail by Clarissa Ramirez, from Perdue	
42	908 M054700000002600	2007	1	BK 13-70018	5.35	5/22/2013	Perdue	Yes		
43	930 M355000131001100	2009	1	T-1786-12-G	10.09	7/27/2012	Perdue	Yes	Odyssey	
									E-mail by Clarissa Ramirez, from Perdue	
44	953 M466000000011200	2011	1	BK 13-70143	2.51	8/5/2013	Perdue	Yes		
45	961 M550000075001509	2006	1	T-1155-11-A	76.11	11/29/2011	Perdue	Yes	Odyssey	
									E-mail by Clarissa Ramirez, from Perdue	
46	970 M581000000002700	2004	1	BK 12-70548	12.42	1/23/2013	Perdue	Yes		

Exhibit D

	Sample No	Account Number	Tax Year	Taxing Unit	Case Number From Original Data Provided by Attorney	Attorney Paid Amount	Date Case was Filed	Attorney that Filed Case	Was Attorney Fee Paid to Correct Attorney	Where was Supporting Documentation obtained from	Comments
47	1014	N302502000011300	2011	1	BK 12-70429	3.17	11/14/2012	Perdue	Yes	E-mail by Clarissa Ramirez, from Perdue	
48	1031	N520000001000700	2013	1	T-0125-14-I	3.14	1/22/2014	Perdue	Yes	Odyssey	
49	1042	O020000005002200	2014	1	T-1859-11-C	12.06	4/19/2012	Perdue	Yes	Odyssey	
50	1047	O090002005000401	2013	1	T-1609-10-A	162.71	6/9/2011	Perdue	Yes	Odyssey	
51	1059	O85000000B000300	2012	1	T-0646-14-E	15.91	3/26/2014	Perdue	Yes	Odyssey	
52	1112	P928502001001600	2012	1	T-1258-08-B	28.04	1/20/2012	Perdue	Yes	Odyssey	
53	1140	Q096000000001400	2010	1	BK 11-70797	15.33	4/18/2012	Perdue	Yes	E-mail by Clarissa Ramirez, from Perdue	
54	1148	R080002000014810	2007	1	T-448-11-G	95.87	2/2/2012	Perdue	Yes	Odyssey	
55	1217	S004002000004100	2012	1	T-1871-13-J	0.67	3/24/2014	Perdue	Yes	Odyssey	
56	1221	S015203000001400	2010	1	T-3233-14-J	7.33	12/18/2014	Perdue	Yes	Odyssey	
57	1232	S100000012000905	2008	1	BK 11-70848	7.98	5/2/2012	Perdue	Yes	E-mail by Clarissa Ramirez, from Perdue	
58	1242	S170001006000008	2005	1	T-1429-13-J	3.06	4/1/2014	Perdue	Yes	Odyssey	
59	1258	S170002021000605	2013	1	T-1242-13-C	9.55	2/7/2014	Perdue	Yes	Odyssey	
60	1262	S170002023001600	2013	1	T-0806-14-A	10	7/31/2014	Perdue	Yes	Odyssey	
61	1282	S295098000052314	2011	1	T-1716-14-G	58.02	11/20/2014	Perdue	Yes	Odyssey	
62	1290	S356500000002900	2011	1	T-2490-13-H	31.52	12/4/2013	Perdue	Yes	Odyssey	
63	1330	S750000000001300	2011	1	T-1397-13-D	92.35	8/1/2013	Perdue	Yes	Odyssey	
64	1343	T094510000000200	2011	1	T-1061-13-D	66.32	7/26/2013	Perdue	Yes	Odyssey	
65	1379	T210000260001401	2013	1	T-1135-13-A	19.35	3/24/2014	Perdue	Yes	Odyssey	
66	1411	T534000000022800	2011	1	BK 13-70661	5.47	1/22/2011	Perdue	Yes	E-mail by Clarissa Ramirez, from Perdue	
67	1452	V020000016000301	2010	1	T-0577-14-J	9.68	3/7/2014	Perdue	Yes	Odyssey	
68	1465	V220000007000200	2012	1	T-2075-13-G	122.6	10/15/2013	Perdue	Yes	Odyssey	
69	1516	W276002000014000	2005	1	BK 13-70234	41.76	7/17/2013	Perdue	Yes	E-mail by Clarissa Ramirez, from Perdue	
70	1525	W380000155000000	2012	1	T-0404-13-F	42.08	5/6/2013	Perdue	Yes	Odyssey	
71	1529	W380000164000001	2011	1	T-1932-12-F	162.62	9/25/2012	Perdue	Yes	Odyssey	
72	1533	W380000167000016	2012	1	T-0410-13-C	26.93	3/25/2014	Perdue	Yes	Odyssey	
73	1536	W380000167000016	2009	1	T-0410-13-C	80.65	3/25/2014	Perdue	Yes	Odyssey	
74	1538	W380000167000016	2007	1	T-0410-13-C	76.02	3/25/2014	Perdue	Yes	Odyssey	
75	1541	W380000167000017	2011	1	T-0410-13-C	28.09	3/25/2014	Perdue	Yes	Odyssey	
76	1553	W380000462000022	2008	1	T-2298-12-A	76.11	10/25/2012	Perdue	Yes	Odyssey	
77	1558	W380000504000004	2014	1	T-2955-12-A	25.24	1/10/2013	Perdue	Yes	Odyssey	
78	1574	W380000581000100	2007	1	T-2952-12-H	38.88	12/19/2012	Perdue	Yes	Odyssey	
79	1597	W380000755000030	2010	1	BK 12-70287	8.56	9/17/2012	Perdue	Yes	E-mail by Clarissa Ramirez, from Perdue	
80	1599	W406000000000500	2013	1	T-0941-14-E	82.22	5/1/2014	Perdue	Yes	Odyssey	
81	1606	W465097001005403	2005	1	T-364-09-C	15.71	4/22/2009	Perdue	Yes	Odyssey	
82	1618	Y400000000000205	2007	1	T-1513-10-F	48.9	8/26/2011	Perdue	Yes	Odyssey	
83	1619	C247500000000700	2013	1	T1165-07-H	8.51	4/3/2012	Perdue	No	Odyssey	Needs to be Paid to LGBS. Payment was done post-judgment
84	1639	B157000000004500	2012	1	T3184-14I	-12.73	12/16/2014	Perdue	Yes	Odyssey	
85	1675	C443902000020600	2012	1	T3267-14-H	16.68	12/22/2014	Perdue	Yes	Odyssey	
86	1688	C765000002003500	2006	1	T1053-14C	11.82	5/15/2014	Perdue	Yes	Odyssey	
87	1704	E439500000000100	2008	1	T2782-14-C	11.6	11/14/2014	Perdue	Yes	Odyssey	
88	1724	H347500123000005	2011	1	T0955-14J	1.71	5/1/2014	Perdue	Yes	Odyssey	
89	1764	M035000002001600	2007	1	T2835-14J	12.04	11/18/2014	Perdue	Yes	Odyssey	
90	1781	M371002000011500	2012	1	T0999-14J	33.24	5/8/2014	Perdue	Yes	Odyssey	
91	1789	N340000000229504	2006	1	T3286-14J	20.88	12/23/2014	Perdue	Yes	Odyssey	
92	1797	P295200000000800	2012	1	T0583-14E	44.69	3/7/2014	Perdue	Yes	Odyssey	
93	1802	P510000003000500	2012	1	T1068-14J	66.85	5/15/2014	Perdue	Yes	Odyssey	
94	1850	S625000000005402	2013	1	T390-11J	86.96	4/24/2014	Perdue	Yes	Odyssey	
95	1894	V405503000007000	2013	1	T1143-12C	41.71	4/8/2012	Perdue	Yes	Odyssey	

COUNTY HIDALGO

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EDINBURG, TEXAS 78539

July 9, 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 - April 2015
Report No. 2015-47

Dear Mr. Villarreal:

We have completed a limited scope review of the April 2015 payment request prepared by your office for delinquent tax attorney (DTA) fees due to Perdue, Brandon, Fielder, Collins, and Mott, LLP ("Perdue"), Linebarger, Goggan, Blair, and Sampson LLP ("LGBS"), 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 April 30, 2015. 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 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 April 2015 collections."
- Reviewed the "Hidalgo County Tax Office Current Collection Report" and "Hidalgo County Tax Office Prior Collection Report" to determine if the DTA fees were collected at the 15% rate specified in the contract.
- Reviewed 122 (100%) tax accounts listed on the "Hidalgo County Tax Office Current Collection Report" and "Hidalgo County Tax Office Prior Collection Report" that reflected a negative amount and verified on ACT, the tax collection application system, whether the delinquent tax attorney fees were reduced from the proper delinquent tax attorney firm's payment request.
- Randomly selected 67 (5%) tax accounts that included DTA fees due to Perdue to determine if a tax suit was filed on or before December 31, 2014.

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.

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JUDGE, 398TH D.C.

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

JESSE CONTRERAS
JUDGE, 449TH D.C.

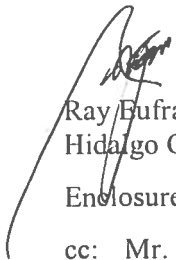
The results of our review revealed that the payment request was generally accurate and properly authorized. More specifically, the following was noted:

- The payment request 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 April 2015 collections."
- Although DTA fees for 216 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, small amounts collected, rounding and multiple payments that needed to be added to calculate the 15% (see Exhibit A).
- DTA fees for 18 tax accounts totaling \$629.88 were reduced from the LGBS payment request, in error, since the DTA fees were previously paid to Perdue (see Exhibit B). A revised payment request was submitted by the Tax Office.
- A tax suit was filed on or before December 31, 2014 for all 67 (100%) tax accounts that included DTA fees due to Perdue (see Exhibit C).

We will proceed to process the revised April 2015 DTA payment request in the amount of \$123,379.07 (\$77,231.01 to LGBS and \$46,148.06 to Perdue).

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 Bufracio, CPA
Hidalgo County Auditor

Enclosures

cc: Mr. Hiram A. Gutierrez, Perdue Brandon Fielder Collins & Mott, LLP
Ms. Lucy Canales, Linebarger Goggan Blair & Sampson, LLP

HIDALGO COUNTY DISTRICT JUDGES

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

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EDINBURG, TEXAS 78539

June 23, 2015

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

Ref: Reinvestment Zone No. 1, Edinburg, Texas, The Shoppes (THEB2)
Report No. 2015-24

Dear Mr. Villarreal:

We conducted a limited scope review of collections for the City of Edinburg Tax Increment Reinvestment Zone No. 1 (TIRZ). The objective of the review was to determine whether TIRZ collections reports prepared by the Tax Office only included collections for the tax accounts located within the Edinburg TIRZ No.1.

The scope of the review was limited to the Edinburg TIRZ No. 1 tax accounts for tax roll 2014 and prior. The review was not designed nor intended to be a detailed study of every relevant control system, procedure, or transaction. Accordingly, the opportunities for improvement presented in this report may not be all-inclusive of areas where improvements could be made. The responsibility for sound internal controls rests with management.

As part of the review, we examined applicable sections of Tax Code Chapter 311, the agreement between Hidalgo County and the City of Edinburg, TIRZ collections reports, and list of accounts coded THEB2 by the Hidalgo County Appraisal District (HCAD).

The results of the review revealed that generally Edinburg TIRZ No. 1 collections reports primarily included collections for tax accounts located within the Edinburg TIRZ No. 1; however, we noted that taxes were collected on three tax accounts (728338, 20404794, and 899432) located within the TIRZ boundaries. These tax accounts were not included in the TIRZ collections reports since the tax accounts were not in the HCAD list of tax accounts coded THEB2. We took these tax accounts into consideration to compute the TIRZ payment.

Please add the tax accounts listed above to the TIRZ collections reports and provide us with the revised reports at your earliest convenience.

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

Respectfully,

Ray Eufrazio, CPA
Hidalgo County Auditor

cc: The Honorable Ramon Garcia, Hidalgo County Judge

HIDALGO COUNTY DISTRICT JUDGES

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

RODOLFO DELGADO
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EDINBURG, TEXAS 78539

June 23, 2015

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

Re: Reinvestment Zone No. 1, Edinburg, Texas, The Shoppes (THEB2)
Report No. 2015-24

Dear Mr. Garza:

We conducted a limited scope review of the City of Edinburg Tax Increment Reinvestment Zone No. 1 (Edinburg TIRZ No.1). The objective of our review was to determine whether TIRZ collections reports prepared by the Tax Office only included collections for the tax accounts located within the Edinburg TIRZ No.1.

The scope of our review was limited to the Edinburg TIRZ No. 1 tax accounts for tax roll 2014 and prior. Our review was not designed nor intended to be a detailed study of every relevant control system, procedure, or transaction. Accordingly, the opportunities for improvement presented in this report may not be all-inclusive of areas where improvements could be made. The responsibility for sound internal controls rests with management.

As part of the review, we examined applicable sections of Tax Code Chapter 311, the agreement between Hidalgo County and the City of Edinburg, Edinburg TIRZ No.1, the list of property accounts coded THEB2, and TIRZ collections reports.

The results of the review revealed the following:

- Property account number 728338 and 20404794, located within TIRZ boundaries, were not included in the list of property accounts coded THEB2. Please include these property accounts in the list of property accounts coded THEB2.
- Property account number 899432, located with the TIRZ boundaries, was not coded THEB2. Please code the property account.

A revised list of property accounts coded THEB2 should be provided to the County Auditor's Office at your earliest convenience.

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

Respectfully,


Ray Eufrazio, CPA
Hidalgo County Auditor

cc: The Honorable Ramon Garcia, Hidalgo County Judge
The Honorable Pablo Villarreal, Hidalgo County Tax Assessor-Collector

HIDALGO COUNTY DISTRICT JUDGES

LUIS M. SINGLETERRY
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EDINBURG, TEXAS 78539

June 23, 2015

Ramiro Garza, Jr., City Manager
City of Edinburg
415 W. University Drive
Edinburg, Texas 78541

Re: Reinvestment Zone No. 1, Edinburg, Texas, The Shoppes (THEB2)
Report No. 2015-24

Dear Mr. Garza:

We conducted a limited scope review of the interlocal agreement between the City of Edinburg, Texas, Hidalgo County, Texas and Reinvestment Zone (TIRZ) No. 1, City of Edinburg, Texas. The objectives of the review were to determine the accuracy of the Edinburg TIRZ No. 1 2014-2015 payment amount and compliance with Tax Code § 311.016 regarding completion of the Edinburg TIRZ No. 1 annual report.

The scope of the review was limited to the property accounts within Edinburg TIRZ No. 1 as of January 31, 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 improvements could be made. The responsibility for sound internal controls rests with management.

The results of the review revealed the following:

1. A payment request in the amount of \$290,029.49 was received from the City of Edinburg on behalf of the Edinburg TIRZ; however, it was determined that the payment amount should be \$232,203.55 (a difference of \$57,825.94) (see Exhibit A).
2. The annual report, fact sheet, and annual financial review were submitted in compliance with Section IV (B)(2), Section VIII (J) of the interlocal agreement and Tax Code §311.016. According to the Edinburg TIRZ No. 1, they did not have any contracts with disadvantaged businesses; therefore, the applicable report was not provided.

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

Respectfully,


Ray Eufrazio, CPA
Hidalgo County Auditor

Enclosures

cc: The Honorable Ramon Garcia, Hidalgo County Judge

HIDALGO COUNTY DISTRICT JUDGES

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EXHIBIT A

2014-2015 Edinburg TIRZ No. 1 - The Shoppes Payment

	Edinburg TIRZ No. 1 Calculation 2009	Edinburg TIRZ No. 1 Calculation 2010	Edinburg TIRZ No. 1 Calculation 2011	Edinburg TIRZ No. 1 Calculation 2012	Edinburg TIRZ No. 1 Calculation 2013	Edinburg TIRZ No. 1 Calculation 2014	Total
Tax Increment Reinvestment Zone (TIRZ) Payment Calculation District (HCAD)) (Multiplied by) Hidalgo County Current (GHD) Tax Rate (.59/100)	\$ 0.0059	\$ 0.0059	\$ 0.0059	\$ 0.0059	\$ 41,447,516.00	\$ 35,263,361.00	\$ 290,029.49
GHD Actual Tax Levy for all real property tax accounts located within the TIRZ TIRZ Real Property Certified Taxable Value as of January 31 (Provided by Hidalgo County Appraisal District (HCAD)) (Less) Base Year Real Property Certified Appraised Value for Tax Accounts located within the TIRZ (Provided by HCAD) Captured Appraised Value	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 208,053.83	\$ -
Captured Appraised Value (Multiplied by) Contribution Rate (.88% of County Rate not to exceed current years M&O rate) (.5107/100)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 35,263,361.00	\$ -
Tax Levy Due to TIRZ	\$ -	\$ -	\$ -	\$ -	\$ 203,618.62	\$ 183,087.37	\$ -
TIRZ Collections (for February 1 through January 31) as per Collections Reports provided by Hidalgo County Tax Office (GHD) GHD Actual Tax Levy for all Real Property tax accounts located within the TIRZ Percent Collected of Actual Levy	\$ -	\$ -	\$ -	\$ -	\$ 50,360.64	\$ 426,232.64	\$ -
Tax Levy Due to TIRZ (Multiplied by) Percent Collected of Actual Levy	\$ -	\$ -	\$ -	\$ -	\$ 244,540.34	\$ 205,053.83	\$ -
(Less) Adjustments ** 2008 and 2013 TIRZ PAYMENT AMOUNT	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

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

	County Auditor's Calculation for Tax Year 2009	County Auditor's Calculation for Tax Year 2010	County Auditor's Calculation for Tax Year 2011	County Auditor's Calculation for Tax Year 2012	County Auditor's Calculation for Tax Year 2013	County Auditor's Calculation for Tax Year 2014	Total
Tax Increment Reinvestment Zone (TIRZ) Payment Calculation Appraisal District (HCAD)) (Multiplied by) Hidalgo County Current (GHD) Tax Rate (.59/100)	\$ 34,698,103.00	\$ 34,609,153.00	\$ 34,776,144.00	\$ -	\$ 40,798,610.00	\$ 42,799,787.00	\$ 290,029.49
GHD Actual Tax Levy for all real property tax accounts located within the TIRZ TIRZ Real Property Certified Taxable Value as of January 31 (Provided by Hidalgo County Appraisal District (HCAD)) (Less) Base Year Real Property Certified Appraised Value for Tax Accounts located within the TIRZ (Provided by HCAD) Captured Appraised Value	\$ 204,718.81	\$ 204,194.00	\$ 205,179.25	\$ -	\$ 240,711.80	\$ 252,518.74	\$ -
Captured Appraised Value (Multiplied by) Contribution Rate (Per agreement s/b the lesser of .5095 or actual M&O) (.5095/100)	\$ 34,698,103.00	\$ 34,609,153.00	\$ 34,776,144.00	\$ -	\$ 40,798,610.00	\$ 42,799,787.00	\$ -
Tax Levy Due to TIRZ	\$ 1,577,021.00	\$ 1,577,021.00	\$ 1,577,021.00	\$ 1,577,021.00	\$ 1,577,021.00	\$ 1,577,021.00	\$ -
TIRZ Collections (for Feb 1 through Jan 31) as per Collections Reports provided by Hidalgo County Tax Office (divided) GHD Actual Tax Levy for all Real Property tax accounts located within the TIRZ Percent Collected of Actual Levy	\$ 33,121,082.00	\$ 33,032,132.00	\$ 33,199,123.00	\$ (1,577,021.00)	\$ 39,221,589.00	\$ 41,222,766.00	\$ -
Tax Levy Due to TIRZ (Multiplied by) Percent Collected of Actual Levy	\$ 33,121,082.00	\$ 33,032,132.00	\$ 33,199,123.00	\$ (1,577,021.00)	\$ 39,221,589.00	\$ 41,222,766.00	\$ -
(Less) Administrative Cost (Less) Adjustments ** 2013-2014 TIRZ PAYMENT AMOUNT	\$ 169,811.79	\$ 168,695.10	\$ 172,369.85	\$ -	\$ 203,638.49	\$ 214,028.60	\$ -
	\$ 1,420.17	\$ 1,337.75	\$ 1,227.68	\$ -	\$ 20,519.63	\$ 21,653.92	\$ -
	\$ (1,420.17)	\$ (1,337.75)	\$ (1,227.68)	\$ -	\$ -	\$ -	\$ -
	\$ -	\$ -	\$ -	\$ -	\$ 20,519.63	\$ 21,653.92	\$ -

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

\$ 57,825.94

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

June 22, 2015

Ramiro Garza, Jr., City Manager
City of Edinburg
415 W. University Drive
Edinburg, Texas 78541

Re: Reinvestment Zone No. 3, Edinburg, Texas, La Sienna Project
Report No. 2015-25

Dear Mr. Garza:

We conducted a limited scope review of the interlocal agreement between the City of Edinburg, Hidalgo County, Reinvestment Zone No. 3, and Burns Brothers, LTD. The objectives of the review were to determine the accuracy of the Edinburg TIRZ No. 3 2014-2015 payment request and compliance with Section IV (B)(2), Section VIII (J) of the interlocal agreement and Tax Code § 311.016.

The scope of the review was limited to the property accounts within the Edinburg TIRZ No. 3 as of January 31, 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 improvements could be made. The responsibility for sound internal controls rests with management.

The results of the review revealed the following:

1. A payment request in the amount of \$207,575.69 was received from the City of Edinburg on behalf of the Edinburg TIRZ; however, it was determined that the payment amount should be \$96,303.33 (a difference of \$111,272.36) (see Exhibit A).
2. The annual report, fact sheet, and annual financial review were submitted in compliance with Section IV (B)(2), Section VIII (J) of the interlocal agreement and Tax Code §311.016. According to the Edinburg TIRZ No. 3, they did not have any contracts with disadvantaged businesses; therefore, the applicable report was not provided.

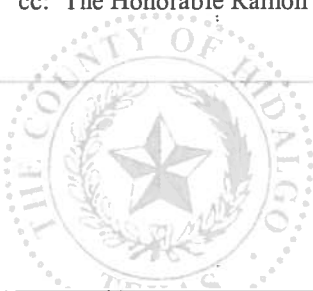
If you have any questions, feel free to call Carlos Ramirez, MSA, Internal Auditor II, at 318-2511 ext. 4654, Letty Chavez, Compliance Audit Supervisor, ext. 4651, Arcy B. Duran, CPA, Director of Audit, at ext. 4645, or me at ext. 4604.

Respectfully,


Ray Eufracio, CPA
Hidalgo County Auditor

Enclosures

cc: The Honorable Ramon Garcia, Hidalgo County Judge



HIDALGO COUNTY DISTRICT JUDGES

LUIS 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.

EXHIBIT A

2014-2015 Edinburg TIRZ No. 3 - La Sienna Payment

Tax Increment Reinvestment Zone (TIRZ) Payment Calculation	Edinburg TIRZ No. 3 Calculation 2012	Edinburg TIRZ No. 3 Calculation 2013	Edinburg TIRZ No. 3 Calculation 2014	Total
TIRZ Real Property Certified Taxable Value as of January 31 (Provided by Hidalgo County Appraisal District (HCAD)) (Multiplied by) Hidalgo County Current (GHD) Tax Rate (.59/100)	\$ 17,989,985.00 0.0059	\$ 21,093,334.00 0.0059	\$ 23,852,682.00 0.0059	
GHD Actual Tax Levy for all real property tax accounts located within the TIRZ	\$ 106,140.91	\$ 124,450.67	\$ 140,730.82	
TIRZ Real Property Certified Taxable Value as of January 31 (Provided by Hidalgo County Appraisal District (HCAD))	\$ 17,989,985.00	\$ 21,093,334.00	\$ 23,852,682.00	
(Less) Base Year Real Property Certified Appraised Value for Tax Accounts located within the TIRZ (Provided by HCAD)	\$ 2,491,556.00	\$ 2,491,556.00	\$ 2,491,556.00	
Captured Appraised Value	\$ 15,498,429.00	\$ 18,601,778.00	\$ 21,361,126.00	
Captured Appraised Value (multiplied by) Contribution Rate (The lesser of actual tax year M&O rate or rate specified on agreement) (.5127/100)	\$ 15,498,429.00	\$ 18,601,778.00	\$ 21,361,126.00	
	0.005127	0.005127	0.005127	
Tax Levy Due to TIRZ	\$ 79,460.45	\$ 95,371.32	\$ 109,518.49	
TIRZ Collections (for February 1 through January 31) as per Collections Reports provided by Hidalgo County Tax Office	\$ 828.18	\$ 12,068.69	\$ 383,805.57	
(divided) GHD Actual Tax Levy for all Real Property tax accounts located within the TIRZ	\$ 106,140.91	\$ 124,450.67	\$ 140,730.82	
Percent Collected of Actual Levy	1.0000%	10.0000%	273.0000%	
Tax Levy Due to TIRZ (Multiplied by) Percent Collected of Actual Levy	\$ 79,460.45	\$ 95,371.32	\$ 109,518.49	
	1.0000%	10.0000%	273.0000%	
	\$ 58,006.13	\$ 69,621.06	\$ 79,948.50	
(Less) Administrative Cost	\$ -	\$ -	\$ -	
(Less) Adjustments **	\$ -	\$ -	\$ -	
2008 and 2013 TIRZ PAYMENT AMOUNT	\$ 58,006.13	\$ 69,621.06	\$ 79,948.50	\$ 207,575.69

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

Tax Increment Reinvestment Zone (TIRZ) Payment Calculation	Auditor's Edinburg TIRZ No. 3 Calculation 2012	Auditor's Edinburg TIRZ No. 3 Calculation 2013	Auditor's Edinburg TIRZ No. 3 Calculation 2014	Total
TIRZ Real Property Certified Taxable Value as of January 31 (Provided by Hidalgo County Appraisal District (HCAD)) (Multiplied by) Hidalgo County Current (GHD) Tax Rate (.59/100)	\$ 17,989,985.00 0.0059	\$ 21,093,334.00 0.0059	\$ 23,170,034.00 0.0059	
GHD Actual Tax Levy for all real property tax accounts located within the TIRZ	\$ 106,140.91	\$ 124,450.67	\$ 136,703.20	
TIRZ Real Property Certified Taxable Value as of January 31 (Provided by Hidalgo County Appraisal District (HCAD))	\$ 17,989,985.00	\$ 21,093,334.00	\$ 23,170,034.00	
(Less) Base Year Real Property Certified Appraised Value for Tax Accounts located within the TIRZ (Provided by HCAD)	\$ 2,491,556.00	\$ 2,491,556.00	\$ 2,491,556.00	
Captured Appraised Value	\$ 15,498,429.00	\$ 18,601,778.00	\$ 20,678,478.00	
Captured Appraised Value (multiplied by) Contribution Rate (The lesser of actual tax year M&O rate or rate specified on agreement) (.5127/100)	\$ 15,498,429.00	\$ 18,601,778.00	\$ 20,678,478.00	
	0.005127	0.005127	0.005127	
Tax Levy Due to TIRZ	\$ 79,460.45	\$ 95,371.32	\$ 106,018.56	
TIRZ Collections (for April 1 through March 31) as per Collections Reports provided by Hidalgo County Tax Office	\$ 398.88	\$ 5,812.68	\$ 118,047.30	
(divided) GHD Actual Tax Levy for all Real Property tax accounts located within the TIRZ	\$ 106,140.91	\$ 124,450.67	\$ 136,703.20	
Percent Collected of Actual Levy	0.3758%	4.6707%	86.3530%	
Tax Levy Due to TIRZ (Multiplied by) Percent Collected of Actual Levy	\$ 79,460.45	\$ 95,371.32	\$ 106,018.56	
	0.3758%	4.6707%	86.3530%	
	\$ 298.61	\$ 4,454.51	\$ 91,550.21	
(Less) Administrative Cost	\$ -	\$ -	\$ -	
(Less) Adjustments **	\$ -	\$ -	\$ -	
2013-2014 TIRZ PAYMENT AMOUNT	\$ 298.61	\$ 4,454.51	\$ 91,550.21	\$ 96,303.33

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

\$ 111,272.36

COUNTY of HIDALGO

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Hidalgo County Administration Building
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WEBSITE: www.co.hidalgo.tx.us/auditor



EDINBURG, TEXAS 78539

June 24, 2015

Luciano Ozuna Jr., City Manager
City of Alamo
420 N. Tower Rd.
Alamo, Texas 78516

Re: Tax Increment Reinvestment Zone No. 1, Alamo, Texas
Report No. 2015-23

Dear Mr. Ozuna:

We conducted a limited scope review of the interlocal agreement between the City of Alamo, Texas, Hidalgo County, Texas and Reinvestment Zone (TIRZ) Number One, City of Alamo, Texas. The objectives of the review were to determine the accuracy of the Alamo TIRZ 2014-2015 payment amount and submittal of the fact sheet, annual report, and annual financial review in compliance with Tax Code § 311.016 and sections IV (B) (2) and VII (J) of the interlocal agreement.

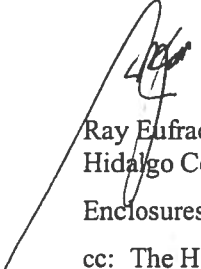
The scope of our review was limited to the property accounts within the Alamo TIRZ No. 1 as of January 31, 2015. Our review was not designed nor intended to be a detailed study of every relevant control system, procedure, or transaction. Accordingly, the opportunities for improvement presented in this report may not be all-inclusive of areas where improvements could be made. The responsibility for sound internal controls rests with management.

The results of our review revealed the following:

1. A payment request in the amount of \$35,246.36 was received from the City of Alamo on behalf of the Alamo TIRZ; however, it was determined that the payment amount should be \$36,416.99 (a difference of \$1,170.63) (see Exhibit A).
2. The fact sheet, annual reports, and annual financial review were submitted in compliance with Tax Code §311.016 and section IV (B) (2) and section VII (J) of the interlocal agreement.

If you have any questions, feel free to call Reynaldo Cantu, Internal Auditor I, at 318-2511 ext. 4653, Letty Chavez, Compliance Audit Supervisor, at ext. 4651, Arcy B. Duran, CPA, Director of Audit, at ext. 4645, or me at ext. 4604.

Respectfully,


Ray Eufrazio, CPA
Hidalgo County Auditor

Enclosures

cc: The Honorable Ramon Garcia, Hidalgo County Judge

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, 38th D.C.

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

JESSE CONTRERAS
JUDGE, 44th D.C.

EXHIBIT A

2014-2015 Alamo TIRZ Payment

Tax Increment Reinvestment Zone (TIRZ) Payment Calculation	County Auditor's Calculation for Tax Year 2009	County Auditor's Calculation for Tax Year 2010	County Auditor's Calculation for Tax Year 2011	County Auditor's Calculation for Tax Year 2012	County Auditor's Calculation for Tax Year 2013	County Auditor's Calculation for Tax Year 2014	Alamo TIRZ No. 1 Calculation Tax Year 2014
TIRZ Real Property Certified Taxable Value as of January 31 (Provided by Hidalgo County Appraisal District (HCAD))	\$ 41,800,774.00	\$ 42,210,678.00	\$ 45,410,396.00	\$ 44,917,878.00	\$ 46,458,008.00	\$ 47,734,420.00	\$ 47,962,678.00
(Multiplied by) Hidalgo County Current (GHD) Tax Rate (59/100)	0.0059	0.0059	0.0059	0.0059	0.0059	0.0059	0.0059
GHD Actual Tax Levy for all real property tax accounts located within the TIRZ	\$ 246,824.57	\$ 249,043.00	\$ 267,974.44	\$ 265,015.48	\$ 274,102.24	\$ 281,633.08	\$ 282,980.00
TIRZ Real Property Certified Taxable Value as of January 31 (Provided by Hidalgo County Appraisal District (HCAD))	\$ 41,800,774.00	\$ 42,210,678.00	\$ 45,410,396.00	\$ 44,917,878.00	\$ 46,458,006.00	\$ 47,734,420.00	\$ 47,962,678.00
(Less) Base Year Real Property Certified Appraised Value for Tax Accounts located within the TIRZ (Provided by HCAD)	\$ 39,895,348.00	\$ 39,895,348.00	\$ 39,895,348.00	\$ 39,895,348.00	\$ 39,895,348.00	\$ 39,895,348.00	\$ 39,895,348.00
Captured Appraised Value	\$ 1,905,426.00	\$ 2,315,330.00	\$ 5,524,048.00	\$ 5,022,530.00	\$ 6,562,658.00	\$ 7,839,072.00	\$ 8,067,330.00
Captured Appraised Value (Multiplied by) Contribution Rate (Per agreement s/b the lesser of .5127 or actual M&O)	0.005127	0.005107	0.005127	0.005127	0.005127	0.005127	0.005127
Tax Levy Due to TIRZ	\$ 9,769.12	\$ 11,824.39	\$ 28,321.79	\$ 25,750.51	\$ 33,646.75	\$ 40,190.92	\$ 41,361.00
TIRZ Collections (for February 1 through January 31) as per Collections Reports provided by Hidalgo County Tax Office (divided) GHD Actual Tax Levy for all Real Property tax accounts located within the TIRZ	\$ 182.14	\$ 316.77	\$ 644.61	\$ 671.61	\$ 20,482.33	\$ 243,526.16	\$ 247,985.72
Percent Collected of Actual Levy	0.0739%	0.1272%	0.2405%	0.2534%	7.4763%	86.4700%	88%
Tax Levy Due to TIRZ (Multiplied by) Percent Collected of Actual Levy	\$ 9,769.12	\$ 11,824.39	\$ 28,321.79	\$ 25,750.51	\$ 33,646.75	\$ 40,190.92	\$ 41,361.20
(Less) Administrative Cost	\$ 7.22	\$ 15.04	\$ 68.11	\$ 65.25	\$ 2,515.50	\$ 34,753.09	\$ 36,246.36
(Less) Adjustments **	\$ (7.22)	\$ -	\$ -	\$ -	\$ -	\$ (1,000.00)	\$ (1,000.00)
2014-2015 TIRZ PAYMENT AMOUNT	\$ 0.00	\$ 15.04	\$ 68.11	\$ 65.25	\$ 2,515.50	\$ 33,753.09	\$ 35,246.36
						\$ 36,416.99	
						Difference	
						\$ 1,170.63	

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

COUNTY OF HIDALGO

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



EDINBURG, TEXAS 78539

May 15, 2015

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

Ref: 2015 Tax Roll Abatement-Hidalgo Wind Farm LLC.
Report No. 2015-34

Dear Mr. Garza:

We have completed a limited scope review of the tax abatement agreement between Hidalgo County and Hidalgo Wind Farm LLC. The objective of the review was to determine whether Hidalgo Wind Farm LLC qualifies for a tax abatement for the 2015 tax year.

Scope and Methodology

The scope of our review was limited to a review of the tax abatement agreement between Hidalgo County and Hidalgo Wind Farm LLC, Hidalgo County Tax Abatement Guidelines, correspondence received from Hidalgo Wind Farm LLC, Representative, and compliance verification letter from Hidalgo Wind Farm LLC regarding compliance with terms of the tax abatement agreement.

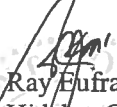
Conclusion:

Based on the results of our review, we have determined that Hidalgo Wind Farm LLC does not qualify for a tax abatement for the 2015 tax year. According to correspondence received from the Hidalgo Wind Farm LLC Representative, the project has not been completed. According to the correspondence, the estimated project completion date is December 2016.

Pursuant to Section 3.03 of the tax abatement agreement between Hidalgo County and Hidalgo Wind Farm LLC, "The abatement of ad valorem taxes shall be for a period (the "Abatement Period") that shall (a) commence on the commencement of the first ad valorem tax year after each of the following events have occurred: (i) construction of the Facility has been completed, (ii) Company has provided documentation confirming the Capital Cost of the Project and the number of Jobs created; (iii) the Capital Cost or Job created meets or exceeds the minimum amount required by the Guidelines and Criteria for granting tax abatements; and (iv) the newly created value may be ascertained from the tax rolls of the Hidalgo County Appraisal District, and (b) end on the earlier of: (i) ten (10) years following such commencement, (ii) December 31, 2030."

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, ext. 4645, or me at ext. 4604.

Respectfully,


Ray Eufrazio, CPA
Hidalgo County Auditor

Cc: The Honorable Ramon Garcia, Hidalgo County Judge
Ms. Soledad Guzman, Supervisor-Property Records, Hidalgo County Appraisal District

HIDALGO COUNTY DISTRICT JUDGES

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

RODOLFO DELGADO
JUDGE, 93RD D.C.

J. R. "BOBBY" FLORES
JUDGE, 139TH 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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WEBSITE: www.co.hidalgo.tx.us/auditor



EDINBURG, TEXAS 78539

June 5, 2015

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

Re: City of Mission TIRZ No. 1 (THMS1 and THMS2)
Report No. 2015-19

Dear Mr. Villarreal:

We conducted a limited scope review of collections for the City of Mission Tax Increment Reinvestment Zone No. 1 (TIRZ). The objective of the review was to determine whether TIRZ collection reports prepared by the Tax Office included collections received for all tax accounts located within the TIRZ.

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

As part of the review, we examined applicable sections of Tax Code Chapter 311, the agreement amongst the City of Mission, Hidalgo County, and the TIRZ, TIRZ collection reports provided by the Tax Office, and the list of accounts coded THMS1 and THMS2 by Hidalgo County Appraisal District (HCAD).

The results of the review revealed the following:

1. Personal tax account number C4445-99-000-0011-00 was coded THMS1 by the HCAD and included in the TIRZ collection reports. The tax account should be removed from the TIRZ collection reports since it is a personal property tax account and only real property tax accounts should be coded THMS1.

A letter was sent to the HCAD notifying them of the discrepancy. We recommend that copies of the revised TIRZ collections reports be submitted to the County Auditor's Office once the revision listed above is made by the HCAD.

In addition, we adjusted the collection report amounts to include 2009 through 2013 collections for tax account number S2950-00-000-0075-15. The collections for this tax account were reported in last year's collection reports. During our review of last year's payment request we determined that the tax account was not located within the TIRZ boundaries; this was confirmed with HCAD staff. After last year's payment was made, we were notified by the HCAD that the tax account is located within the TIRZ boundaries. As such, the adjustment that was made in last year's payment was reversed and added to this year's payment request.

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

Respectfully,

Ray Eufracio, CPA
Hidalgo County Auditor

cc: The Honorable Ramon Garcia, Hidalgo County Judge

HIDALGO COUNTY DISTRICT JUDGES

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

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JUDGE, 93RD D.C.

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JUDGE, 206TH D.C.

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JUDGE, 275TH D.C.

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COUNTY of HIDALGO

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EDINBURG, TEXAS 78539

June 1, 2015

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

Re: City of Mission TIRZ No. 1 (THMS1 and THMS2)
Report No. 2015-19

Dear Mr. Garza:

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

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

The scope of our review was limited to randomly selected tax accounts on the list of tax accounts coded THMS1 or THMS2 by HCAD as of January 31, 2015 and the TIRZ collection reports provided by the Tax Office as of January 31, 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 improvements could be made. The responsibility for sound internal controls rests with management.

The results of the review revealed the following:

- Tax account number B2550-02-000-0028-01 is not located within the TIRZ boundaries; however, it was coded THMS1 and included in the list. The THMS1 code should be removed from the tax account.
- Two personal property tax accounts were coded THMS1, in error. The THMS1 should only be utilized on real property accounts located within the TIRZ boundaries. The THMS1 code should be removed from the following tax accounts: 1.) M5200-99-141-0029-02 and 2.) C4445-99-000-0011-00.

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

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

Respectfully,


Ray Zurtracio, CPA
Hidalgo County Auditor

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

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, 385TH 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
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Edinburg, Texas 78539-6243
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FAX: (956) 318-2577
WEBSITE: www.co.hidalgo.tx.us/auditor



EDINBURG, TEXAS 78539

June 1, 2015

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

Re: City of Mission TIRZ No. 1 (THMS1 and THMS2)
Report No. 2015-19

Dear Mr. Garza:

We conducted a limited scope review of the interlocal agreement amongst the City of Mission, Hidalgo County, and Reinvestment Zone Number One, City of Mission, Texas (Mission TIRZ). The objectives of the review were to determine the accuracy of the Mission TIRZ 2014 payment amount and compliance with Tax Code §311.016 regarding completion of the Mission TIRZ's annual audit report.

The scope of our review was limited to the Mission TIRZ property accounts as of January 31, 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 improvements could be made. The responsibility for sound internal controls rests with management.

The results of the review revealed the following:

1. A payment request in the amount of \$2,053,591.86 was received from the City of Mission on behalf of the Mission TIRZ; however, it was determined that the payment amount should be \$2,060,674.90 (a difference of \$7,083.04) (see Exhibit A).
2. The Mission TIRZ annual audit report included the required information pursuant to Tax Code §311.016 and was submitted to the Comptroller of Public Accounts on April 23, 2015.

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

Respectfully,


Ray Eufrazio, CPA
Hidalgo County Auditor

cc: The Honorable Ramon Garcia, Hidalgo County Judge
Mr. Randy Perez, Finance Director, City of Mission

HIDALGO COUNTY DISTRICT JUDGES

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

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aida salinas flores
JUDGE, 398th D.C.

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JUDGE, 448th D.C.

EXHIBIT A

2014-2015 Mission TIRZ Payment

	Mission TIRZ Calculation for Tax Year 2014	Mission TIRZ Calculation for Tax Year 2015	Mission TIRZ Calculation for Tax Year 2016	Mission TIRZ Calculation for Tax Year 2017	Mission TIRZ Calculation for Tax Year 2018	Mission TIRZ Calculation for Tax Year 2019	Mission TIRZ Calculation for Tax Year 2020	Mission TIRZ Calculation for Tax Year 2021	Mission TIRZ Calculation for Tax Year 2022	Total
Tax Increment Reinvestment Zone (TIRZ) Payment Calculation TIRZ Real Property Certified Taxable Value as of January 31 (Provided by Hidalgo County Appraisal District (HCAD)) (Allocated by Hidalgo County Current (GHD) Tax Rate (58/100))	\$ 433,244,471.00	\$ 434,345,789.00	\$ 435,447,100.00	\$ 436,548,411.00	\$ 437,649,722.00	\$ 438,751,033.00	\$ 439,852,344.00	\$ 440,953,655.00	\$ 442,054,966.00	\$ 4,345,811.00
GHD Actual Tax Levy for all real property tax accounts located within the TIRZ	\$ 2,815,142.39	\$ 2,842,840.02	\$ 2,870,537.65	\$ 2,898,235.28	\$ 2,925,932.91	\$ 2,953,630.54	\$ 2,981,328.17	\$ 3,009,025.80	\$ 3,036,723.43	\$ 28,915,442.00
TIRZ Real Property Certified Taxable Value as of January 31 (Provided by Hidalgo County Appraisal District (HCAD)) (Less Base Year Real Property Certified Appraised Value for Tax Accounts Located Within the TIRZ (Provided by HCAD)) Captured Appraised Value	\$ 414,102,349.00	\$ 415,203,664.00	\$ 416,304,979.00	\$ 417,406,294.00	\$ 418,507,609.00	\$ 419,608,924.00	\$ 420,710,239.00	\$ 421,811,554.00	\$ 422,912,869.00	\$ 41,811,554.00
Captured Appraised Value (Less) Contribution Rate (Per agreement with the issuer of 50% or actual 48.0%)	\$ 2,108,051.47	\$ 2,084,512.97	\$ 2,060,974.47	\$ 2,037,435.97	\$ 2,013,897.47	\$ 1,990,358.97	\$ 1,966,820.47	\$ 1,943,281.97	\$ 1,919,743.47	\$ 19,811,554.00
TIRZ Collections (for April 1 through January 31) as per Collections Reports provided by Hidalgo County Tax Office (GHD Actual Tax Levy for all Real Property tax accounts located within the TIRZ) Percent Collected of Actual Levy	\$ 2,446,518.57	\$ 95,741.43	\$ 117,018.53	\$ 117,018.53	\$ 117,018.53	\$ 117,018.53	\$ 117,018.53	\$ 117,018.53	\$ 117,018.53	\$ 1,170,185.30
Tax Levy Due to TIRZ (Less) Administrative Cost (Last Administrative Cost)	\$ 2,230,851.47	\$ 2,005,512.97	\$ 1,843,965.97	\$ 1,682,418.97	\$ 1,520,871.97	\$ 1,359,324.97	\$ 1,197,777.97	\$ 1,036,230.97	\$ 874,683.97	\$ 8,746,839.70
2014-2015 TIRZ PAYMENT AMOUNT	\$ 1,877,888.71	\$ 77,131.18	\$ 3,284.40	\$ 479.59	\$ 88.51	\$ 88.51	\$ 88.51	\$ 88.51	\$ 88.51	\$ 2,883,888.71

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

	County Auditor's Calculation for Tax Year 2013	County Auditor's Calculation for Tax Year 2014	County Auditor's Calculation for Tax Year 2015	County Auditor's Calculation for Tax Year 2016	County Auditor's Calculation for Tax Year 2017	County Auditor's Calculation for Tax Year 2018	County Auditor's Calculation for Tax Year 2019	County Auditor's Calculation for Tax Year 2020	County Auditor's Calculation for Tax Year 2021	County Auditor's Calculation for Tax Year 2022	Total
Tax Increment Reinvestment Zone (TIRZ) Payment Calculation TIRZ Real Property Certified Taxable Value as of January 31 (Provided by Hidalgo County Appraisal District (HCAD)) (Allocated by Hidalgo County Current (GHD) Tax Rate (58/100))	\$ 463,307,703.00	\$ 463,307,703.00	\$ 463,307,703.00	\$ 463,307,703.00	\$ 463,307,703.00	\$ 463,307,703.00	\$ 463,307,703.00	\$ 463,307,703.00	\$ 463,307,703.00	\$ 463,307,703.00	\$ 4,633,077,030.00
GHD Actual Tax Levy for all real property tax accounts located within the TIRZ	\$ 2,882,215.48	\$ 2,909,913.05	\$ 2,937,610.62	\$ 2,965,308.19	\$ 2,993,005.76	\$ 3,020,703.33	\$ 3,048,400.90	\$ 3,076,098.47	\$ 3,103,796.04	\$ 3,131,493.61	\$ 29,215,442.00
TIRZ Real Property Certified Taxable Value as of January 31 (Provided by Hidalgo County Appraisal District (HCAD)) (Less Base Year Real Property Certified Appraised Value for Tax Accounts Located Within the TIRZ (Provided by HCAD)) Captured Appraised Value	\$ 444,245,488.00	\$ 445,346,803.00	\$ 446,448,118.00	\$ 447,549,433.00	\$ 448,650,748.00	\$ 449,752,063.00	\$ 450,853,378.00	\$ 451,954,693.00	\$ 453,056,008.00	\$ 454,157,323.00	\$ 44,315,442.00
Captured Appraised Value (Less) Contribution Rate (Per agreement with the issuer of 50% or actual 48.0%)	\$ 2,108,051.47	\$ 2,084,512.97	\$ 2,060,974.47	\$ 2,037,435.97	\$ 2,013,897.47	\$ 1,990,358.97	\$ 1,966,820.47	\$ 1,943,281.97	\$ 1,919,743.47	\$ 1,896,204.97	\$ 19,811,554.00
TIRZ Collections (for April 1 through January 31) as per Collections Reports provided by Hidalgo County Tax Office (GHD Actual Tax Levy for all Real Property tax accounts located within the TIRZ) Percent Collected of Actual Levy	\$ 2,446,518.57	\$ 95,741.43	\$ 117,018.53	\$ 117,018.53	\$ 117,018.53	\$ 117,018.53	\$ 117,018.53	\$ 117,018.53	\$ 117,018.53	\$ 117,018.53	\$ 1,170,185.30
Tax Levy Due to TIRZ (Less) Administrative Cost (Last Administrative Cost)	\$ 2,230,851.47	\$ 2,005,512.97	\$ 1,843,965.97	\$ 1,682,418.97	\$ 1,520,871.97	\$ 1,359,324.97	\$ 1,197,777.97	\$ 1,036,230.97	\$ 874,683.97	\$ 713,131.18	\$ 8,746,839.70
2014-2015 TIRZ PAYMENT AMOUNT	\$ 1,877,888.71	\$ 77,131.18	\$ 3,284.40	\$ 479.59	\$ 88.51	\$ 88.51	\$ 88.51	\$ 88.51	\$ 88.51	\$ 88.51	\$ 2,883,888.71

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

Difference between Mission Payment Amount and Hidalgo County Auditor's Office

\$ (7,023.04)

COUNTY of HIDALGO

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EDINBURG, TEXAS 78539

June 23, 2015

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

Re: City of Alamo TIRZ No. 1, (THCAO)
Report No. 2015-23

Dear Mr. Villarreal:

We conducted a limited scope review of the City of Alamo Tax Increment Reinvestment Zone No. 1. The objective of our review was to determine whether TIRZ collections reports prepared by the Tax Office only included collections for the tax accounts located within the Alamo TIRZ No.1.

The scope of our review was limited to the Alamo TIRZ No. 1 tax accounts for tax roll 2014 and prior. Our review was not designed nor intended to be a detailed study of every relevant control system, procedure, or transaction. Accordingly, the opportunities for improvement presented in this report may not be all-inclusive of areas where improvements could be made. The responsibility for sound internal controls rests with management.

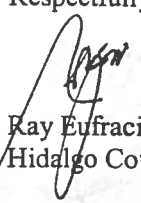
As part of the review, we examined applicable sections of Tax Code Chapter 311, the agreement between Hidalgo County and the City of Alamo, Alamo TIRZ No.1, collections reports, and the list of tax accounts coded THCAO (tax accounts located within the TIRZ boundaries) by the Hidalgo County Appraisal District (HCAD).

The results of the review revealed that generally Alamo TIRZ No.1 collections reports primarily included collections for tax accounts located within the Alamo TIRZ No.1; however, we noted that the TIRZ collections reports included a personal property tax account (846263). The tax account was previously coded THCAO by HCAD, in error; however, the THCAO code was removed. TIRZ collections reports should only include real property accounts; therefore, collections for personal property account number 846263 were manually removed from the payment request.

Please remove the personal property account number from the TIRZ collections reports and provide us with revised reports at your earliest convenience.

If you have any questions, feel free to call Reynaldo Cantu, Internal Auditor I, at 318-2511 ext. 4653, Letty Chavez, Compliance Audit Supervisor, ext. 4651, Arcy B. Duran, CPA, Director of Audit, at ext. 4645, or me at ext. 4604.

Respectfully,


Ray Eufrazio, CPA
Hidalgo County Auditor

cc: The Honorable Ramon Garcia, Hidalgo County Judge

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.

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JUDGE, 27TH D.C.

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JUDGE, 32ND D.C.

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JUDGE, 37TH D.C.
OVERSEER

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JUDGE, 38TH D.C.

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JUDGE, 39TH D.C.

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

JESSE CONTRERAS
JUDGE, 44TH D.C.

COUNTY of HIDALGO

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EDINBURG, TEXAS 78539

July 6, 2015

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

Re: Audit of the Chapter 59 Asset Forfeiture Audit Report by Law Enforcement Agency
For the Year Ended December 31, 2014
Audit No. 2015-04

Dear Constable Avila:

We have completed an audit of the Chapter 59 Asset Forfeiture Audit Report by Law Enforcement Agency for the Year Ended December 31, 2014 pursuant to Code of Criminal Procedure §59.06 (g)(1), Local Government Code §115.001, Local Government Code §115.0035, and our annual audit plan. The objective of our audit was to determine if Chapter 59 seizures, forfeitures, receipts, and expenditures were properly accounted and reported.

Background:

Code of Criminal Procedure (CCP) Chapter 59 "Forfeiture of Contraband" provides the Constable Precinct 1 with the authority to confiscate, forfeit, and dispose of contraband. Chapter 59 defines "contraband" as property of any nature (including real, personal, tangible, or intangible property) that is used or intended for use in the commission of certain enumerated felonies, Class A and Class B misdemeanors, or gained, acquired, and/or used to facilitate the commission of certain enumerated felonies and misdemeanors.

Local Government Code (LGC) §115.0035(b) provides that "at least once each county fiscal year, or more often if the county auditor desires, the auditor shall, without advance notice, fully examine the accounts of all precinct, county and district officials." LGC §115.0035(a) defines "accounts" as all public funds that are subject to the control of any precinct, county or district official, including the accounts of law enforcement agencies and the attorney for the state composed of money and proceeds of property seized.

For the year ended December 31, 2014, Constable Precinct 1 seized cash totaling \$2,700.00 and 1 motor vehicle. Cash was not forfeited; however, 3 motor vehicles were forfeited to Constable Precinct 1 and no property was returned to the respondents.

Pursuant to CCP §59.03 (c), a peace officer having custody of property must provide to the District Attorney a sworn statement that contains a schedule of the property seized, an acknowledgment that the officer has seized the property, and a list of the officer's reasons for the seizure. In addition, "not later than 72 hours after the seizure, the peace officer shall: (1) place the property under seal; (2) remove the property to a place ordered by the court; or (3) require a law enforcement agency of the state or a political subdivision to take custody of the property and move it to a proper location."

Pursuant to CCP §59.04 (a) & (b), the District Attorney must commence forfeiture proceedings by filing a notice of the seizure and intended forfeiture (petition) with the District Clerk's Office not later than the 30th day after the date of the seizure.

Pursuant to CCP §59.05 (b) & (e), forfeiture proceedings are conducted in accordance with rules and principles governing civil cases. If the court finds that the state has proven by a preponderance of the evidence that all or part

HIDALGO COUNTY DISTRICT JUDGES

LUIS M. SINGLETERRY
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JUDGE, 139TH D.C.

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JUDGE, 430TH D.C.

JESSE CONTRERAS
JUDGE, 449TH D.C.

of the seized property is subject to forfeiture, the judge shall forfeit the property to the state. Pursuant to CCP § 59.06 (f), a final judgment of forfeiture perfects the state's title to the forfeited property.

Pursuant to CCP §59.05 (f), the District Clerk is entitled to court costs in forfeitures to the state of an amount greater than \$2,500 as in other civil proceedings.

Pursuant to CCP §59.06 (a), all forfeited property is administered by the District Attorney, acting as the agent of the state, in accordance with accepted accounting practices and with the provisions of any local agreement entered into between the District Attorney and law enforcement agencies (LEAs). If a local agreement has not been executed, the property shall be sold on the 75th day after the date of the final judgment of forfeiture at public auction under the direction of the county sheriff. Proceeds of the sale must be distributed in accordance with CCP §59.06.

Pursuant to CCP §59.06 (b), if a local agreement exists between the District Attorney and the LEA, the District Attorney may transfer the property to the LEA. Furthermore, CCP § 59.06 (c) states, if a local agreement exists between the District Attorney and the LEA, all money, securities, negotiable instruments, stocks or bonds, or things of value, or proceeds from the sale of those items shall be deposited, after the deduction of court costs which the District Clerk is entitled, into one or more of the following funds: (1) a special fund in the county treasury for the benefit of the District Attorney's Office, to be used by the District Attorney solely for the official purposes of his office; or (2) a special fund in the county treasury if distributed to a county LEA, to be used solely for law enforcement purposes, such as salaries and overtime pay for officers, officer training, specialized investigative equipment and supplies, and items used by officers in direct law enforcement duties.

CCP§59.06 (d) states that awarded proceeds may be spent by a law enforcement agency after a detailed budget has been submitted to the commissioners court. A budget was not submitted to Commissioners Court for approval and expenditures were not incurred by Constable Precinct 1 for the year ended December 31, 2014.

Pursuant to CCP §59.06 (d-3), an expenditure of proceeds received under this chapter is considered to be for a law enforcement purpose if the expenditure is made for an activity of a law enforcement agency that relates to the criminal and civil enforcement of the laws of the State, including an expenditure made for: (1) equipment, including vehicles, computers, firearms, protective body armor, furniture, software, uniforms, and maintenance equipment; (2) supplies, including office supplies, mobile phone and data account fees for employees, and internet services; (3) investigative and training-related travel expenses, including payment for hotel rooms, airfare, meals, rental of and fuel for a motor vehicle, and parking; (4) conferences and training expenses, including fees and materials; (5) investigative costs, including payments to informants and lab expenses; (6) crime prevention and treatment programs; (7) facility costs, including building purchases, lease payments, remodeling and renovating, maintenance, and utilities; (8) witness-related costs, including travel and security; and (9) audit costs and fees, including audit preparation and professional fees.

Transportation Code §501.022 (a)(2) states "the owner of a motor vehicle registered in this state may not operate or permit the operation of the vehicle on a public highway until the owner obtains: (A) title and registration for the vehicle; or (B) a receipt evidencing title for registration purposes only under Section 501.029. Transportation Code §501.022 (b) states "a person may not operate a motor vehicle registered in this state on a public highway if the person knows or has reason to believe that the owner has not obtained a title for the vehicle." Transportation Code §501.022 (c) states "the owner of a motor vehicle that is required to be titled and registered in this state must obtain a title to the vehicle before selling or disposing of the vehicle."

Transportation Code §501.006 states that "on receipt of a verified request approved by the executive administrator of a law enforcement agency, the department may issue a title in the form requested by the executive administrator for a vehicle in an alias for the law enforcement agency's use in a covert criminal investigation."

Local Agreement Between District Attorney's Office and Constable Precinct 1

On November 27, 2006, the Hidalgo County District Attorney and Constable Precinct 1 entered into a local agreement pursuant to CCP §59.06 (b). According to the local agreement, Constable Precinct 1 is responsible for paying all court costs, attorney ad-litem fees, depositions, title searches, title policies, confidential informants, and all costs related to forfeitures of real estate and personal property.

Personal Property (Vehicles, jewelry, phones, etc...) - If forfeited vehicles are not used for law enforcement purposes, the vehicles are to be sold and the proceeds are to be disbursed 50% to Constable Precinct 1 and 50% to the District Attorney's Office. Constable Precinct 1 has all interest in forfeited vehicles that are to be used for law

HIDALGO COUNTY DISTRICT JUDGES

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

RODOLFO DELGADO
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JUDGE, 139TH D.C.

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enforcement purposes. Constable Precinct 1 is responsible for the use and upkeep of the vehicles and obtaining a certificate of title.

All property seized, except for currency, bank accounts, negotiable instruments, and jewelry shall be kept in the possession of the Constable Precinct 1. Currency, bank accounts, negotiable instruments and jewelry shall be held and maintained by the District Attorney until a final disposition is ordered. All other personal property not suitable or desired for use shall be forfeited to the District Attorney and sold at public auction. The proceeds after deductions of sale expenses shall be disbursed 50% to the Constable Precinct 1 and 50% to the District Attorney's Office.

Real Estate- Upon the sale of real estate, all costs are to be paid from the final sum received, with the remaining amount to be paid according to the percentages listed under "currency" below.

Currency- disbursed and divided as follows, after the payment of court costs:

Amount	Constable Precinct 1	District Attorney's Office
Over \$100,000	65%	35%
Over \$50,000 to \$100,00	60%	40%
\$50,000 and less	50%	50%

All interest accumulated from any forfeited contraband shall be paid to the District Attorney.

Constable Precinct 1 Procedures

The Constable Precinct 1 Office did not have formal procedures for the seizure and forfeiture of currency and property during the period in review.

Agreement for Auctioneer Services

On April 24, 2012, the Hidalgo County Commissioners Court entered into a contract with Rod Robertson Enterprise, Inc. for the provision of auctioneer and storage services. On April 30, 2013 and April 22, 2014, the Hidalgo County Commissioners Court approved one year extensions. The contract stipulates that with respect to any property seized by any law enforcement agency of Hidalgo County, the auctioneer agrees to store such property for Hidalgo County for the period prior to any sale being conducted.

Scope and Methodology:

The scope of our audit was limited to a review of all seized currency and personal property for which an agent's affidavit was made available to the County Auditor's Office for review and all forfeited currency and personal property for which a final judgment was rendered and recorded in *Odyssey*, the County's justice information system, for the period of January 1, 2014 through December 31, 2014.

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

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

In planning and performing our review, we reviewed applicable statutes, policies and procedures, and applicable local agreements. The following procedures were performed:

1. Compared Chapter 59 revenue and expenditure reports generated from *alio*, the County's financial accounting system, and the "Purchasing Department/Fixed Asset Division Auction Report" to Constable Precinct 1's Chapter 59 Asset Forfeiture Report to determine if all revenues and expenditures were reported;
2. Generated "Cases filed" and "Cases disposed" index reports for the period of January 1, 2014 to December 31, 2014 from *Odyssey* to determine if all seized, forfeited, and property returned to respondents were reported on Constable Precinct 1's Chapter 59 Asset Forfeiture Report;

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, 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.

3. Selected 6 vehicles, 2 mobile homes, 1 camper, 6 tables, 3 lamps, 24 brown chairs, 5 folding chairs, 7 ice chests, and various sizes of lumber held at Rod Robertson Enterprise, Inc. (including property seized and forfeited from prior years) as of the year ended December 31, 2014 for physical identification.
4. Requested copies of certificates of title from the Purchasing Department's Fixed Assets Division to determine if the 3 forfeited vehicles were titled to Hidalgo County.
5. Requested to review the policies and procedures in place to determine if the Constable Precinct 1 Office had implemented formal procedures for the proper accounting and reporting of seizures and forfeitures. In addition, inquired whether seizures were promptly recorded and controlled by using pre-numbered official receipt forms.

Conclusion:

Based on the results of our audit, we have determined that generally Chapter 59 seizures, forfeitures, receipts, and expenditures were properly accounted and reported; however, improvements could be made to the system of internal controls for the accounting and reporting of Chapter 59 seizures, forfeitures, receipts, and expenditures. More specifically, the following was noted:

1. Constable Precinct 1 did not have any revenues and expenditures recorded in *alio* and the "Purchasing Department/Fixed Asset Division Auction Report"; therefore, none were reported on the Chapter 59 Asset Forfeiture Report.
2. A review of the "Cases filed" and "Cases disposed" index reports generated from *Odyssey* for the period of review revealed that there was 1 vehicle seized, 3 vehicles forfeited, and no property was returned to respondents. All items were properly reported on the Chapter 59 Asset Forfeiture Report. In addition, the Constable Precinct 1 staff seized cash totaling \$2,700.00; however, the District Attorney declined to prosecute since the Constable failed to file the case within 30 days after the date of seizure in order to timely file a petition with the District Clerk pursuant to CCP §59.04 (a) & (b).
3. Of the items selected for physical identification:
 - 4 vehicles, 2 mobile homes, and 1 camper were physically located at Rod Robertson Enterprise, Inc.
 - 1 vehicle and 4 ice chests were physically located at the Constable Precinct 1 Office.
 - 1 vehicle, 1 lamp, 6 tables, 21 brown chairs, 3 folding chairs, and various sizes of lumber were located at Apollo Towing instead of Rod Robertson Enterprise, Inc.
 - 3 ice chests, 2 folding chairs, 2 lamps, and 3 brown chairs were not physically located. According to Constable Precinct 1 staff, they claim that the items were left at Apollo Towing.
4. The 3 forfeited vehicles were not titled to Hidalgo County as required by Transportation Code § 501.022 (c). According to staff, the vehicles will be declared surplus and sold through auction.
5. Formal policies and procedures have not been developed and implemented by the Constable Precinct 1's Office regarding Chapter 59 seizures, forfeitures, receipts, and expenditures. In addition, pre-numbered official receipt forms were not utilized to record and control seizures.

Recommendation:

In our opinion, the issues identified during our review could be addressed by developing and implementing formal policies and procedures for the proper accounting and reporting of Chapter 59 seizures, forfeitures, receipts, and expenditures. At a minimum, procedures should require Constable Precinct 1 Office to:

1. Ensure cases are filed timely with the District Attorney's Office to allow sufficient time to file a petition pursuant to CCP §59.04 (a) & (b).
2. Ensure that the Constable Precinct 1 Office utilizes the County's contracted vendor Rod Robertson Enterprise, Inc. for auctioneer and storage services. In addition, the items currently stored at Apollo Towing should be transported to Rod Robertson Enterprise, Inc. for safeguarding. Furthermore, a police report should be obtained for the items not located.
3. Ensure that a certificate of title is obtained pursuant to Transportation Code §501.022 for forfeited vehicles irrespective of whether the vehicle will be placed in use for law enforcement purposes in order to accurately reflect the chain of title.
4. Develop and implement formal policies and procedures for the proper accounting and reporting of Chapter 59 seizures and forfeitures. In addition, ensure that seizures are recorded and controlled by using pre-numbered forms. The forms should require the signature of the agent counting and witness verifying the seizure. In addition, the respondent's signature, if possible, should be obtained and documented on the receipt form.

Please provide a management response to findings 2 through 5 noted in the conclusion section and the recommendations noted above by July 17, 2015. Your prompt response will be greatly appreciated.

HIDALGO COUNTY DISTRICT JUDGES

LUIS M. SINGLETERRY
JUDGE, 32ND D.C.

RODOLFO DELGADO
JUDGE, 33RD 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

LETICIA LOPEZ
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ANITA SALINAS FLORES
JUDGE, 398TH D.C.

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

JESSE CONTRERAS
JUDGE, 443TH D.C.

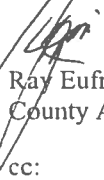
The Honorable Celestino Avila Jr.

July 6, 2015

Page 5 of 5

If you have any questions or would like to schedule a meeting to discuss the above noted recommendations, please call Carlos Ramirez, Internal Auditor II, at 318-2511 ext. 4654, Letty Chavez, Compliance Audit Supervisor, at ext.4651, Arcy B. Duran, CPA, Director of Audit, at ext. 4644, or me at ext. 4604.

Respectfully,


Ray Eufracio, CPA
County Auditor

cc: The Honorable Ramon Garcia, County Judge
The Honorable Arturo C. Cuellar, 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
The Honorable Ricardo Rodriguez, Jr., Hidalgo County Criminal District Attorney
Mr. Valde Guerra, County Executive Officer
Mr. Kent Richardson, Assistant Attorney General

HIDALGO COUNTY DISTRICT JUDGES

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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

July 6, 2015

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

Re: Audit of the Chapter 59 Asset Forfeiture Audit Report by Law Enforcement Agency
For the Year Ended December 31, 2014
Audit No. 2015-05

Dear Constable Cantu:

We have completed an audit of the Chapter 59 Asset Forfeiture Audit Report by Law Enforcement Agency for the Year Ended December 31, 2014 pursuant to Code of Criminal Procedure §59.06 (g)(1), Local Government Code §115.001, Local Government Code §115.0035, and our annual audit plan. The objective of our audit was to determine if Chapter 59 seizures, forfeitures, receipts, and expenditures were properly accounted and reported.

Background:

Code of Criminal Procedure (CCP) Chapter 59 "Forfeiture of Contraband" provides the Constable Precinct 2 with the authority to confiscate, forfeit, and dispose of contraband. Chapter 59 defines "contraband" as property of any nature (including real, personal, tangible, or intangible property) that is used or intended for use in the commission of certain enumerated felonies, Class A and Class B misdemeanors, or gained, acquired, and/or used to facilitate the commission of certain enumerated felonies and misdemeanors.

Local Government Code (LGC) §115.0035(b) provides that "at least once each county fiscal year, or more often if the county auditor desires, the auditor shall, without advance notice, fully examine the accounts of all precinct, county and district officials." LGC §115.0035(a) defines "accounts" as all public funds that are subject to the control of any precinct, county or district official, including the accounts of law enforcement agencies and the attorney for the state composed of money and proceeds of property seized.

For the year ended December 31, 2014, Constable Precinct 2 did not have any cash seizures; however, 7 motor vehicles were seized. In addition, no cash was forfeited; however, 3 motor vehicles were forfeited to the Constable Precinct 2 Office. Furthermore, no property was returned to the respondents.

Pursuant to CCP §59.03 (c), a peace officer having custody of property must provide to the District Attorney a sworn statement that contains a schedule of the property seized, an acknowledgment that the officer has seized the property, and a list of the officer's reasons for the seizure. In addition, "not later than 72 hours after the seizure, the peace officer shall: (1) place the property under seal; (2) remove the property to a place ordered by the court; or (3) require a law enforcement agency of the state or a political subdivision to take custody of the property and move it to a proper location."

Pursuant to CCP §59.04 (a) & (b), the District Attorney must commence forfeiture proceedings by filing a notice of the seizure and intended forfeiture (petition) with the District Clerk's Office not later than the 30th day after the date of the seizure.

Pursuant to CCP §59.05 (b) & (e), forfeiture proceedings are conducted in accordance with rules and principles governing civil cases. If the court finds that the state has proven by a preponderance of the evidence that all or part of the seized property is subject to forfeiture, the judge shall forfeit the property to the state. Pursuant to CCP § 59.06 (f), a final judgment of forfeiture perfects the state's title to the forfeited property.

HIDALGO COUNTY DISTRICT JUDGES

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RODOLFO DELGADO
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AIDA SALINAS FLORES
JUDGE, 398TH D C

ISRAEL RAMON, JR.
JUDGE, 438TH D C

JESSE CONTRERAS
JUDGE, 449TH D C

Pursuant to CCP §59.05 (f), the District Clerk is entitled to court costs in forfeitures to the state of an amount greater than \$2,500 as in other civil proceedings.

Pursuant to CCP §59.06 (a), all forfeited property is administered by the District Attorney, acting as the agent of the state, in accordance with accepted accounting practices and with the provisions of any local agreement entered into between the District Attorney and law enforcement agencies (LEAs). If a local agreement has not been executed, the property shall be sold on the 75th day after the date of the final judgment of forfeiture at public auction under the direction of the county sheriff. Proceeds of the sale must be distributed in accordance with CCP §59.06.

Pursuant to CCP §59.06 (b), if a local agreement exists between the District Attorney and the LEA, the District Attorney may transfer the property to the LEA. Furthermore, CCP §59.06 (c) states, if a local agreement exists between the District Attorney and the LEA, all money, securities, negotiable instruments, stocks or bonds, or things of value, or proceeds from the sale of those items shall be deposited, after the deduction of court costs which the District Clerk is entitled, into one or more of the following funds: (1) a special fund in the county treasury for the benefit of the District Attorney's Office, to be used by the District Attorney solely for the official purposes of his office; or (2) a special fund in the county treasury if distributed to a county LEA, to be used solely for law enforcement purposes, such as salaries and overtime pay for officers, officer training, specialized investigative equipment and supplies, and items used by officers in direct law enforcement duties.

CCP §59.06 (d) states that awarded proceeds may be spent by a law enforcement agency after a detailed budget has been submitted to commissioners court. The Constable Precinct 2 Office did not have a budget for the year ended December 31, 2014 and did not incur expenditures.

Pursuant to CCP §59.06 (d-3), an expenditure of proceeds received under this chapter is considered to be for a law enforcement purpose if the expenditure is made for an activity of a law enforcement agency that relates to the criminal and civil enforcement of the laws of the State, including an expenditure made for: (1) equipment, including vehicles, computers, firearms, protective body armor, furniture, software, uniforms, and maintenance equipment; (2) supplies, including office supplies, mobile phone and data account fees for employees, and internet services; (3) investigative and training-related travel expenses, including payment for hotel rooms, airfare, meals, rental of and fuel for a motor vehicle, and parking; (4) conferences and training expenses, including fees and materials; (5) investigative costs, including payments to informants and lab expenses; (6) crime prevention and treatment programs; (7) facility costs, including building purchases, lease payments, remodeling and renovating, maintenance, and utilities; (8) witness-related costs, including travel and security; and (9) audit costs and fees, including audit preparation and professional fees.

Transportation Code §501.022 (a)(2) states "the owner of a motor vehicle registered in this state may not operate or permit the operation of the vehicle on a public highway until the owner obtains: (A) title and registration for the vehicle; or (B) a receipt evidencing title for registration purposes only under Section 501.029. Transportation Code §501.022 (b) states "a person may not operate a motor vehicle registered in this state on a public highway if the person knows or has reason to believe that the owner has not obtained a title for the vehicle." Transportation Code §501.022 (c) states "the owner of a motor vehicle that is required to be titled and registered in this state must obtain a title to the vehicle before selling or disposing of the vehicle."

Transportation Code §501.006 states that "on receipt of a verified request approved by the executive administrator of a law enforcement agency, the department may issue a title in the form requested by the executive administrator for a vehicle in an alias for the law enforcement agency's use in a covert criminal investigation."

Local Agreement Between District Attorney's Office and Constable Precinct 2

On November 16, 2010, the Hidalgo County District Attorney and Constable Precinct 2 entered into a local agreement pursuant to CCP §59.06 (b). According to the local agreement, Constable Precinct 2 is responsible for paying all court costs, attorney ad-litem fees, depositions, title searches, title policies, confidential informants, and all costs related to forfeitures of real estate and personal property.

Personal Property (Vehicles, jewelry, phones, etc...) - If forfeited vehicles are not used for law enforcement purposes, the vehicles are to be sold and the proceeds are to be disbursed 50% to Constable Precinct 2 and 50% to the District Attorney's Office. Constable Precinct 2 has all interest in forfeited vehicles that are to be used for law enforcement purposes. Constable Precinct 2 is responsible for the use and upkeep of the vehicles and obtaining a certificate of title.

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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OVERSEER

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JUDGE, 398TH D.C.

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JUDGE, 430TH D.C.

JESSE CONTRERAS
JUDGE, 449TH D.C.

All property seized, except for currency, bank accounts, negotiable instruments, and jewelry shall be kept in the possession of the Constable Precinct 2. Currency, bank accounts, negotiable instruments and jewelry shall be held and maintained by the District Attorney until a final disposition is ordered. All other personal property not suitable or desired for use shall be forfeited to the District Attorney and sold at public auction. The proceeds after deductions of sale expenses shall be disbursed 50% to the Constable Precinct 2 and 50% to the District Attorney's Office.

Real Estate- Upon the sale of real estate, all costs are to be paid from the final sum received, with the remaining amount to be paid according to the percentages listed under "currency" below.

Currency- disbursed and divided as follows, after the payment of court costs:

Amount	Constable Precinct 2	District Attorney's Office
Over \$100,000	65%	35%
Over \$50,000 to \$100,00	60%	40%
\$50,000 and less	50%	50%

All interest accumulated from any forfeited contraband shall be paid to the District Attorney.

Constable Precinct 2 Procedures

The Constable Precinct 2 Office did not have formal procedures for the seizure and forfeiture of currency and property during the period in review.

Agreement for Auctioneer Services

On April 24, 2012, the Hidalgo County Commissioners Court entered into a contract with Rod Robertson Enterprise, Inc. for the provision of auctioneer and storage services. On April 30, 2013 and April 22, 2014, the Hidalgo County Commissioners Court approved one year extensions. The contract with Rod Robertson Enterprise is to provide Hidalgo County with auctioneer and storage services.

Scope and Methodology:

The scope of our audit was limited to a review of all seized currency and property for which an agent's affidavit was made available to the County Auditor's Office for review and all forfeited currency and property for which a final judgment was rendered and recorded on Odyssey, the County's justice information system, during the period of January 1, 2014 through December 31, 2014.

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

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

In planning and performing our review, we reviewed applicable statutes, policies and procedures, and the applicable interlocal agreements. The following procedures were performed:

1. Generated "Cases filed" and "Cases disposed" index reports for the period of January 1, 2014 to December 31, 2014 from *Odyssey* to determine if all seized, forfeited, and property returned to respondents were reported on Constable Precinct 2's Chapter 59 Asset Forfeiture Report;
2. Compared Chapter 59 revenue and expenditure reports generated from *alio*, the County's financial accounting system, and the "Purchasing Department/Fixed Asset Division Auction Report" to Constable Precinct 2's Chapter 59 Asset Forfeiture Report to determine if all revenues and expenditures were reported;
3. Selected 7 Chapter 59 vehicles held at Rod Robertson (including those vehicles seized and forfeited from prior years) as of the year ended December 31, 2014 for physical identification.
4. Requested copies of certificates of title from the Purchasing Department's Fixed Assets Division to determine if the 3 forfeited vehicles were titled to Hidalgo County.
5. Requested to review the policies and procedures in place to determine if the Constable Precinct 2 Office had implemented formal procedures for the proper accounting and reporting of seizures and forfeitures. In addition, inquired whether seizures were promptly recorded and controlled by using pre-numbered official receipt forms.

HIDALGO COUNTY DISTRICT JUDGES

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AIDA SALINAS FLORES
JUDGE, 398TH D C

ISRAEL RAMON, JR.
JUDGE, 430TH D C

JESSE CONTRERAS
JUDGE, 449TH D C

Conclusion:

Based on the results of our audit, we have determined that generally Chapter 59 seizures, forfeitures, receipts, and expenditures were properly accounted and reported; however, improvements could be made to the system of internal controls for the accounting and reporting of Chapter 59 seizures, forfeitures, receipts, and expenditures. More specifically, the following was noted:

1. A review of the "Cases filed" and "Cases disposed" index reports generated from *Odyssey* for the period of review revealed that there were 7 vehicles seized, 3 vehicles forfeited, and no property was returned to respondents. All items were properly reported on the Chapter 59 Asset Forfeiture Report.
2. According to *alio* and the "Purchasing Department/Fixed Asset Division Auction Report," Constable Precinct 2 did not have any revenues and expenditures during the period in review; therefore, none were reported on the Chapter 59 Asset Forfeiture Report.
3. The 7 vehicles seized and/or forfeited were physically located.
4. The 3 forfeited vehicles were not titled to Hidalgo County as required by Transportation Code §501.022(c). According to staff, the vehicles will be declared surplus and sold through auction.
5. Formal policies and procedures have not been developed and implemented by the Constable Precinct 2's Office regarding Chapter 59 seizures, forfeitures, receipts, and expenditures. In addition, pre-numbered official receipt forms were not utilized to record and control seizures.

Recommendation:

In our opinion, the issues identified during our review could be addressed by developing and implementing formal policies and procedures for the proper accounting and reporting of Chapter 59 seizures, forfeitures, receipts, and expenditures. At a minimum, procedures should require Constable Precinct 3 Office to:

1. Ensure that a certificate of title is obtained pursuant to Transportation Code §501.022 for forfeited vehicles irrespective of whether the vehicle will be placed in use for law enforcement purposes in order to accurately reflect the chain of title.
2. Develop and implement formal policies and procedures for the proper accounting and reporting of Chapter 59 seizures and forfeitures. In addition, ensure that seizures are recorded and controlled by using pre-numbered forms. The forms should require the signature of the agent counting and witness verifying the seizure. In addition, the respondent's signature, if possible, should be obtained and documented on the receipt form.

Please provide a management response to findings 4 through 5 and the recommendations noted above by July 17, 2015. Your prompt response will be greatly appreciated.

If you have any questions or would like to schedule a meeting to discuss the above noted recommendations, please call Carlos Ramirez, Internal Auditor II, at 318-2511 ext. 4654, Letty Chavez, Compliance Audit Supervisor, at ext.4651, Arcy B. Duran, CPA, Director of Audit, at ext. 4644, or me at ext. 4604.

Respectfully,


Ray Eufrazio, CPA
County Auditor

cc: The Honorable Ramon Garcia, County Judge
The Honorable Arturo C. Cuellar, 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, County Executive Officer
Mr. Kent Richardson, Assistant Attorney General

HIDALGO COUNTY DISTRICT JUDGES

LUIS M. SINGLETERRY
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COUNTY of HIDALGO

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EDINBURG, TEXAS 78539

July 6, 2015

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

Re: Audit of the Chapter 59 Asset Forfeiture Audit Report by Law Enforcement Agency
For the Year Ended December 31, 2014
Audit No. 2015-06

Dear Constable Gallardo:

We have completed an audit of the Chapter 59 Asset Forfeiture Audit Report by Law Enforcement Agency for the Year Ended December 31, 2014 pursuant to Code of Criminal Procedure §59.06 (g)(1), Local Government Code §115.001, Local Government Code §115.0035, and our annual audit plan. The objective of the audit was to determine if Chapter 59 seizures, forfeitures, receipts, and expenditures were properly accounted and reported.

Background:

Code of Criminal Procedure (CCP) Chapter 59 "Forfeiture of Contraband" provides the Constable Precinct 3 with the authority to confiscate, forfeit, and dispose of contraband. Chapter 59 defines "contraband" as property of any nature (including real, personal, tangible, or intangible property) that is used or intended for use in the commission of certain enumerated felonies, Class A and Class B misdemeanors, or gained, acquired, and/or used to facilitate the commission of certain enumerated felonies and misdemeanors.

Local Government Code (LGC) §115.0035(b) provides that "at least once each county fiscal year, or more often if the county auditor desires, the auditor shall, without advance notice, fully examine the accounts of all precinct, county and district officials." LGC §115.0035(a) defines "accounts" as all public funds that are subject to the control of any precinct, county or district official, including the accounts of law enforcement agencies and the attorney for the state composed of money and proceeds of property seized.

For the year ended December 31, 2014, Constable Precinct 3 seized cash totaling \$3,380.00 and 12 motor vehicles. In addition, cash totaling \$610.13 and 13 motor vehicles were forfeited to the Constable Precinct 3 Office. Furthermore, 1 motor vehicle was returned to the respondent during the period of review.

Pursuant to CCP §59.03 (c), a peace officer having custody of property must provide to the District Attorney a sworn statement that contains a schedule of the property seized, an acknowledgment that the officer has seized the property, and a list of the officer's reasons for the seizure. In addition, "not later than 72 hours after the seizure, the peace officer shall: (1) place the property under seal; (2) remove the property to a place ordered by the court; or (3) require a law enforcement agency of the state or a political subdivision to take custody of the property and move it to a proper location."

Pursuant to CCP §59.04 (a) & (b), the District Attorney must commence forfeiture proceedings by filing a notice of the seizure and intended forfeiture (petition) with the District Clerk's Office not later than the 30th day after the date of the seizure.

Pursuant to CCP §59.05 (b) & (e), forfeiture proceedings are conducted in accordance with rules and principles governing civil cases. If the court finds that the state has proven by a preponderance of the evidence that all or part of the seized property is subject to forfeiture, the judge shall forfeit the property to the state. Pursuant to CCP §59.06 (f), a final judgment of forfeiture perfects the state's title to the forfeited property.

HIDALGO COUNTY DISTRICT JUDGES

LUIS M. SINGLETERRY
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Pursuant to CCP §59.05 (f), the District Clerk is entitled to court costs in forfeitures to the state of an amount greater than \$2,500 as in other civil proceedings.

Pursuant to CCP §59.06 (a), all forfeited property is administered by the District Attorney, acting as the agent of the state, in accordance with accepted accounting practices and with the provisions of any local agreement entered into between the District Attorney and law enforcement agencies (LEAs). If a local agreement has not been executed, the property shall be sold on the 75th day after the date of the final judgment of forfeiture at public auction under the direction of the county sheriff. Proceeds of the sale must be distributed in accordance with CCP §59.06.

Pursuant to CCP §59.06 (b), if a local agreement exists between the District Attorney and the LEA, the District Attorney may transfer the property to the LEA. Furthermore, CCP §59.06 (c) states, if a local agreement exists between the District Attorney and the LEA, all money, securities, negotiable instruments, stocks or bonds, or things of value, or proceeds from the sale of those items shall be deposited, after the deduction of court costs which the District Clerk is entitled, into one or more of the following funds: (1) a special fund in the county treasury for the benefit of the District Attorney's Office, to be used by the District Attorney solely for the official purposes of his office; or (2) a special fund in the county treasury if distributed to a county LEA, to be used solely for law enforcement purposes, such as salaries and overtime pay for officers, officer training, specialized investigative equipment and supplies, and items used by officers in direct law enforcement duties.

CCP §59.06 (d) states that awarded proceeds may be spent by a law enforcement agency after a detailed budget has been submitted to commissioners court. The Constable Precinct 3 Office budget for the year ended December 31, 2014 was \$4,033.00 and expenditures totaled \$1,456.37.

Pursuant to CCP §59.06 (d-3), an expenditure of proceeds received under this chapter is considered to be for a law enforcement purpose if the expenditure is made for an activity of a law enforcement agency that relates to the criminal and civil enforcement of the laws of the State, including an expenditure made for: (1) equipment, including vehicles, computers, firearms, protective body armor, furniture, software, uniforms, and maintenance equipment; (2) supplies, including office supplies, mobile phone and data account fees for employees, and internet services; (3) investigative and training-related travel expenses, including payment for hotel rooms, airfare, meals, rental of and fuel for a motor vehicle, and parking; (4) conferences and training expenses, including fees and materials; (5) investigative costs, including payments to informants and lab expenses; (6) crime prevention and treatment programs; (7) facility costs, including building purchases, lease payments, remodeling and renovating, maintenance, and utilities; (8) witness-related costs, including travel and security; and (9) audit costs and fees, including audit preparation and professional fees.

Transportation Code §501.022 (a)(2) states "the owner of a motor vehicle registered in this state may not operate or permit the operation of the vehicle on a public highway until the owner obtains: (A) title and registration for the vehicle; or (B) a receipt evidencing title for registration purposes only under Section 501.029. Transportation Code §501.022 (b) states "a person may not operate a motor vehicle registered in this state on a public highway if the person knows or has reason to believe that the owner has not obtained a title for the vehicle." Transportation Code §501.022 (c) states "the owner of a motor vehicle that is required to be titled and registered in this state must obtain a title to the vehicle before selling or disposing of the vehicle."

Transportation Code §501.006 states that "on receipt of a verified request approved by the executive administrator of a law enforcement agency, the department may issue a title in the form requested by the executive administrator for a vehicle in an alias for the law enforcement agency's use in a covert criminal investigation."

Local Agreement Between District Attorney's Office and Constable Precinct 3

On November 15, 2012, the Hidalgo County District Attorney and Constable Precinct 3 entered into a local agreement pursuant to CCP §59.06 (b). According to the local agreement, Constable Precinct 3 is responsible for paying all court costs, attorney ad-litem fees, depositions, title searches, title policies, confidential informants, and all costs related to forfeitures of real estate and personal property.

Personal Property (Vehicles, jewelry, phones, etc...) - If forfeited vehicles are not used for law enforcement purposes, the vehicles are to be sold and the proceeds are to be disbursed 50% to Constable Precinct 3 and 50% to the District Attorney's Office. Constable Precinct 3 has all interest in forfeited vehicles that are to be used for law enforcement purposes. Constable Precinct 3 is responsible for the use and upkeep of the vehicles and obtaining a certificate of title.

HIDALGO COUNTY DISTRICT JUDGES

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JUDGE 430TH D C

JESSE CONTRERAS
JUDGE, 449TH D C

All property seized, except for currency, bank accounts, negotiable instruments, and jewelry shall be kept in the possession of the Constable Precinct 3. Currency, bank accounts, negotiable instruments and jewelry shall be held and maintained by the District Attorney until a final disposition is ordered. All other personal property not suitable or desired for use shall be forfeited to the District Attorney and sold at public auction. The proceeds after deductions of sale expenses shall be disbursed 50% to the Constable Precinct 3 and 50% to the District Attorney's Office.

Real Estate- Upon the sale of real estate, all costs are to be paid from the final sum received, with the remaining amount to be paid according to the percentages listed under "currency" below.

Currency- disbursed and divided as follows, after the payment of court costs:

Amount	Constable Precinct 3	District Attorney's Office
Over \$100,000	65%	35%
Over \$50,000 to \$100,00	60%	40%
\$50,000 and less	50%	50%

All interest accumulated from any forfeited contraband shall be paid to the District Attorney.

In addition, Constable Precinct 3 and HIDTA have entered into a verbal agreement in which HIDTA agreed to transfer to Constable Precinct 3 property/funds forfeited to HIDTA when assistance is provided by Constable Precinct 3 during the seizure. Asset transfers from HIDTA to Constable Precinct 3 are presented to Commissioners Court for approval.

Constable Precinct 3 Procedures

The Constable Precinct 3 Office has not implemented formal procedures for the seizure and forfeiture of currency and property.

Agreement for Auctioneer Services

On April 24, 2012, the Hidalgo County Commissioners Court entered into a contract with Rod Robertson Enterprise, Inc. (Rod Robertson) for the provision of auctioneer and storage services. On April 30, 2013 and April 22, 2014, the Hidalgo County Commissioners Court approved one year extensions. The contract stipulates that with respect to any property seized by any law enforcement agency of Hidalgo County, the auctioneer agrees to store such property for Hidalgo County for the period prior to any sale being conducted. The Constable Precinct 3 staff provides the auctioneer with a "Vehicle Impoundment-Inventory Record" for property stored at the auctioneer's place of business. The form provides notice to the auctioneer whether the vehicle is available for release to the owners or should be held (stored) as a Chapter 59 vehicle.

Scope and Methodology:

The scope of our audit was limited to a review of all seized currency and personal property for which an agent's affidavit was made available to the County Auditor's Office for review and all forfeited currency and personal property for which a final judgment was rendered and recorded in *Odyssey*, the County's justice information system, for the period of January 1, 2014 through December 31, 2014.

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

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

In planning and performing our review, we reviewed applicable statutes, policies and procedures, and applicable local agreements. The following procedures were performed:

1. Generated "Cases filed" and "Cases disposed" index reports for the period of January 1, 2014 to December 31, 2014 from *Odyssey* to determine if all seized, forfeited, and property returned to respondents were reported on Constable Precinct 3's Chapter 59 Asset Forfeiture Report;

HIDALGO COUNTY DISTRICT JUDGES

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2. Compared Chapter 59 revenue and expenditure reports generated from *alio*, the County's financial accounting system, and the "Purchasing Department/Fixed Asset Division Auction Report" to Constable Precinct 3's Chapter 59 Asset Forfeiture Report to determine if all revenues and expenditures were reported;
3. Reviewed expenditures from the Constable Precinct 3 Chapter 59 Fund to determine if expenses were for law enforcement purposes pursuant to CCP §59.06 (c);
4. Selected 15 Chapter 59 vehicles held at Rod Robertson (including those vehicles seized and forfeited from prior years) as of the year ended December 31, 2014 for physical identification.
5. Requested copies of certificates of title from the Purchasing Department's Fixed Assets Division to determine if the 13 forfeited vehicles were titled to Hidalgo County.
6. Requested to review the policies and procedures in place to determine if the Constable Precinct 3 Office has implemented formal procedures for the proper accounting and reporting of seizures and forfeitures. In addition, inquired whether seizures were promptly recorded and controlled by using pre-numbered official receipt forms.

Conclusion:

Based on the results of our audit, we have determined that generally Chapter 59 seizures, forfeitures, receipts, and expenditures were properly accounted and reported; however, improvements could be made to the system of internal controls for the accounting and reporting of Chapter 59 seizures, forfeitures, receipts, and expenditures. More specifically, the following was noted:

1. A review of the "Cases filed" and "Cases disposed" index reports generated from *Odyssey* for the period of review revealed that there were 12 vehicles seized, 13 vehicles forfeited, and 1 vehicle was returned to respondent. All items were properly reported on the Chapter 59 Asset Forfeiture Report.
2. All Chapter 59 revenues (\$0.00) and expenditures (\$1,456.37) recorded in *alio* and the "Purchasing Department/Fixed Asset Division Auction Report," were properly reported on the Chapter 59 Asset Forfeiture Report.
3. All expenditures from Constable Precinct 3 Chapter 59 Forfeiture Fund were incurred for law enforcement purposes pursuant to CCP §59.06 (c).
4. 14 vehicles seized and/or forfeited were physically located and 1 vehicle was not physically located. The vehicle was auctioned by Rod Robertson, in error, since the Constable Precinct 3 staff failed to identify the vehicle as a Chapter 59 vehicle on the "Vehicle Impoundment-Inventory Record" form. Instead, the Constable Precinct 3 indicated on the form that the vehicle was "available for release." The vehicle was auctioned when the vehicle's owner failed to pick up the vehicle. Proceeds from the auction of this vehicle totaled \$2,400.00. We found no evidence that the proceeds from the sale of the vehicle were received by Hidalgo County.
5. The 13 forfeited vehicles were not titled to Hidalgo County as required by Transportation Code § 501.022 (c). According to staff, the vehicles will be declared surplus and sold through auction.
6. Formal policies and procedures have not been developed and implemented by the Constable Precinct 3's Office regarding Chapter 59 seizures, forfeitures, receipts, and expenditures. In addition, pre-numbered official receipt forms were not utilized to record and control seizures.

Recommendation:

In our opinion, the issues identified during our review could be addressed by developing and implementing formal policies and procedures for the proper accounting and reporting of Chapter 59 seizures, forfeitures, receipts, and expenditures. At a minimum, procedures should require Constable Precinct 3 Office to:

1. Ensure that all Chapter 59 properly is clearly identified as such on the "Vehicle Impoundment-Inventory Record" form. In addition, Constable Precinct 3 staff should contact Rod Robertson and request reimbursement in writing for the sale of the vehicle. If reimbursement is not obtained by your office, the assistance of legal counsel should be requested.
2. Ensure that a certificate of title is obtained pursuant to Transportation Code §501.022 for forfeited vehicles irrespective of whether the vehicle will be placed in use for law enforcement purposes in order to accurately reflect the chain of title.
3. Develop and implement formal policies and procedures for the proper accounting and reporting of Chapter 59 seizures and forfeitures. In addition, ensure that seizures are recorded and controlled by using pre-numbered forms. The forms should require the signature of the agent counting and witness verifying the seizure. In addition, the respondent's signature, if possible, should be obtained and documented on the receipt form.

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The Honorable Lazaro Gallardo
July 6, 2015
Page 5 of 5

Please provide a management response to finding 4 through 6 noted in the conclusion section of the report and the recommendations noted above by July 17, 2015. Your prompt response will be greatly appreciated.

If you have any questions or would like to schedule a meeting to discuss the above noted recommendations, please call Carlos Ramirez, Internal Auditor II, at 318-2511 ext. 4654, Letty Chavez, Compliance Audit Supervisor, at ext.4651, Arcy B. Duran, CPA, Director of Audit, at ext. 4644, or me at ext. 4604.

Respectfully,



Ray Eufracio, CPA
County Auditor

cc: The Honorable Ramon Garcia, County Judge
The Honorable Arturo C. Cuellar, 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, County Executive Officer
Mr. Kent Richardson, Assistant Attorney General

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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

July 6, 2015

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

Re: Audit of the Chapter 59 Asset Forfeiture Audit Report by Law Enforcement Agency
For the Year Ended December 31, 2014
Audit No. 2015-07

Dear Constable Gaitan:

We have completed an audit of the Chapter 59 Asset Forfeiture Audit Report by Law Enforcement Agency for the Year Ended December 31, 2014 pursuant to Code of Criminal Procedure §59.06 (g)(1), Local Government Code §115.001, Local Government Code §115.0035, and our annual audit plan. The objective of the audit was to determine if Chapter 59 seizures, forfeitures, receipts, and expenditures were properly accounted and reported.

Background:

Code of Criminal Procedure (CCP) Chapter 59 "Forfeiture of Contraband" provides Constable Precinct 4 with the authority to confiscate, forfeit, and dispose of contraband. Chapter 59 defines "contraband" as property of any nature (including real, personal, tangible, or intangible property) that is used or intended for use in the commission of certain enumerated felonies, Class A and Class B misdemeanors, or gained, acquired, and/or used to facilitate the commission of certain enumerated felonies and misdemeanors.

Local Government Code (LGC) §115.0035(b) provides that "at least once each county fiscal year, or more often if the county auditor desires, the auditor shall, without advance notice, fully examine the accounts of all precinct, county and district officials." LGC §115.0035(a) defines "accounts" as all public funds that are subject to the control of any precinct, county or district official, including the accounts of law enforcement agencies and the attorney for the state composed of money and proceeds of property seized.

For the year ended December 31, 2014, Constable Precinct 4 did not have any cash seizures; however, 59 motor vehicles were seized. In addition, 30 motor vehicles were forfeited to Constable Precinct 4 and 1 vehicle was returned to the respondent during the period of review.

Pursuant to CCP §59.03 (c), a peace officer having custody of property must provide to the District Attorney a sworn statement that contains a schedule of the property seized, an acknowledgment that the officer has seized the property, and a list of the officer's reasons for the seizure. In addition, "not later than 72 hours after the seizure, the peace officer shall: (1) place the property under seal; (2) remove the property to a place ordered by the court; or (3) require a law enforcement agency of the state or a political subdivision to take custody of the property and move it to a proper location."

Pursuant to CCP §59.04 (a) & (b), the District Attorney must commence forfeiture proceedings by filing a notice of the seizure and intended forfeiture (petition) with the District Clerk's Office not later than the 30th day after the date of the seizure.

Pursuant to CCP §59.05 (b) & (e), forfeiture proceedings are conducted in accordance with rules and principles governing civil cases. If the court finds that the state has proven by a preponderance of the evidence that all or part

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JUDGE, 449TH D.C.

of the seized property is subject to forfeiture, the judge shall forfeit the property to the state. Pursuant to CCP §59.06 (f), a final judgment of forfeiture perfects the state's title to the forfeited property.

Pursuant to CCP §59.05 (f), the District Clerk is entitled to court costs in forfeitures to the state of an amount greater than \$2,500 as in other civil proceedings.

Pursuant to CCP §59.06 (a), all forfeited property is administered by the District Attorney, acting as the agent of the state, in accordance with accepted accounting practices and with the provisions of any local agreement entered into between the District Attorney and law enforcement agencies (LEAs). If a local agreement has not been executed, the property shall be sold on the 75th day after the date of the final judgment of forfeiture at public auction under the direction of the county sheriff. Proceeds of the sale must be distributed in accordance with CCP §59.06.

Pursuant to CCP §59.06 (b), if a local agreement exists between the District Attorney and the LEA, the District Attorney may transfer the property to the LEA. Furthermore, CCP § 59.06 (c) states, if a local agreement exists between the District Attorney and the LEA, all money, securities, negotiable instruments, stocks or bonds, or things of value, or proceeds from the sale of those items shall be deposited, after the deduction of court costs which the District Clerk is entitled, into one or more of the following funds: (1) a special fund in the county treasury for the benefit of the District Attorney's Office, to be used by the District Attorney solely for the official purposes of his office; or (2) a special fund in the county treasury if distributed to a county LEA, to be used solely for law enforcement purposes, such as salaries and overtime pay for officers, officer training, specialized investigative equipment and supplies, and items used by officers in direct law enforcement duties.

CCP §59.06 (d) states that awarded proceeds may be spent by a law enforcement agency after a detailed budget has been submitted to commissioners court. The Constable Precinct 4 Office budget for the year ended December 31, 2014 was \$13,760.00 and expenditures totaled \$1,060.00.

Pursuant to CCP §59.06 (d-3) states that an expenditure of proceeds received under this chapter is considered to be for a law enforcement purpose if the expenditure is made for an activity of a law enforcement agency that relates to the criminal and civil enforcement of the laws of the State, including an expenditure made for: (1) equipment, including vehicles, computers, firearms, protective body armor, furniture, software, uniforms, and maintenance equipment; (2) supplies, including office supplies, mobile phone and data account fees for employees, and internet services; (3) investigative and training-related travel expenses, including payment for hotel rooms, airfare, meals, rental of and fuel for a motor vehicle, and parking; (4) conferences and training expenses, including fees and materials; (5) investigative costs, including payments to informants and lab expenses; (6) crime prevention and treatment programs; (7) facility costs, including building purchases, lease payments, remodeling and renovating, maintenance, and utilities; (8) witness-related costs, including travel and security; and (9) audit costs and fees, including audit preparation and professional fees.

Transportation Code §501.022 (a)(2) states "the owner of a motor vehicle registered in this state may not operate or permit the operation of the vehicle on a public highway until the owner obtains: (A) title and registration for the vehicle; or (B) a receipt evidencing title for registration purposes only under Section 501.029. Transportation Code §501.022 (b) states "a person may not operate a motor vehicle registered in this state on a public highway if the person knows or has reason to believe that the owner has not obtained a title for the vehicle." Transportation Code §501.022 (c) states "the owner of a motor vehicle that is required to be titled and registered in this state must obtain a title to the vehicle before selling or disposing of the vehicle."

Transportation Code §501.006 states that "on receipt of a verified request approved by the executive administrator of a law enforcement agency, the department may issue a title in the form requested by the executive administrator for a vehicle in an alias for the law enforcement agency's use in a covert criminal investigation."

Local Agreement Between District Attorney's Office and Constable Precinct 4

On August 27, 2010, the Hidalgo County District Attorney and Constable Precinct 4 entered into a local agreement pursuant to CCP §59.06 (b). According to the local agreement, Constable Precinct 4 is responsible for paying all court costs, attorney ad-litem fees, depositions, title searches, title policies, confidential informants, and all costs related to forfeitures of real estate and personal property.

Personal Property (Vehicles, jewelry, phones, etc...) - If forfeited vehicles are not used for law enforcement purposes, the vehicles are to be sold and the proceeds are to be disbursed 50% to Constable Precinct 4 and 50% to the District Attorney's Office. Constable Precinct 4 has all interest in forfeited vehicles that are to be used for law

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enforcement purposes. Constable Precinct 4 is responsible for the use and upkeep of the vehicles and obtaining a certificate of title.

All property seized, except for currency, bank accounts, negotiable instruments, and jewelry shall be kept in the possession of the Constable Precinct 4. Currency, bank accounts, negotiable instruments and jewelry shall be held and maintained by the District Attorney until a final disposition is ordered. All other personal property not suitable or desired for use shall be forfeited to the District Attorney and sold at public auction. The proceeds after deductions of sale expenses shall be disbursed 50% to the Constable Precinct 4 and 50% to the District Attorney's Office. Proceeds from the sale of real, personal, tangible or intangible property shall be apportioned within 30 days of said sale.

Real Estate- Upon the sale of real estate, all costs are to be paid from the final sum received, with the remaining amount to be paid according to the percentages listed under "currency" below.

Currency- disbursed and divided as follows, after the payment of court costs:

Amount	Constable Precinct 4	District Attorney's Office
Over \$100,000	65%	35%
Over \$50,000 to \$100,00	60%	40%
\$50,000 and less	50%	50%

All interest accumulated from any forfeited contraband shall be paid to the District Attorney.

Constable Precinct 4 Procedures

The Constable Precinct 4 Office has not implemented formal policies and procedures delineating responsibilities regarding Chapter 59 seizures, forfeitures, receipts, and expenditures; however, property and money seizures are controlled by using a pre-numbered official receipt/envelope. The envelope contains a receipt that is issued to the defendant when an item is seized. The envelope documents the case number, description of the items seized, defendants name, location of seizure, the name of the officer, date, time, and chain of custody. The signatures of the officer and the defendant are required. The signature of a witness responsible for counting and verifying the property and/or amount of cash seized is not required.

Agreement for Auctioneer Services

On April 24, 2012, the Hidalgo County Commissioners Court entered into a contract with Rod Robertson Enterprise, Inc for the provision of auctioneer and storage services. On April 30, 2013 and April 22, 2014, the Hidalgo County Commissioners Court approved one year extensions. The contract stipulates that with respect to any property seized by any law enforcement agency of Hidalgo County, the auctioneer agrees to store such property for Hidalgo County for the period prior to any sale being conducted.

Scope and Methodology:

The scope of our audit was limited to a review of all seized currency and personal property for which an agent's affidavit was made available to the County Auditor's Office for review and all forfeited currency and personal property for which a final judgment was rendered and recorded in *Odyssey*, the County's justice information system, for the period of January 1, 2014 through December 31, 2014.

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

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

In planning and performing our review, we reviewed applicable statutes, policies and procedures, and applicable local agreements. The following procedures were performed:

1. Generated "Cases filed" and "Cases disposed" index reports for the period of January 1, 2014 to December 31, 2014 from *Odyssey* to determine if all seized, forfeited, and property returned to respondents were reported on Constable Precinct 4's Chapter 59 Asset Forfeiture Report;

HIDALGO COUNTY DISTRICT JUDGES

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aida salinas flores
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2. Compared Chapter 59 revenue and expenditure reports generated from *alio*, the County's financial accounting system, and the "Purchasing Department/Fixed Asset Division Auction Report," to Constable Precinct 4's Chapter 59 Asset Forfeiture Report to determine if all Chapter 59 revenues and expenditures were reported;
 3. Reviewed expenditures from the Constable Precinct 4 Chapter 59 Fund to determine if expenditures were incurred for law enforcement purposes pursuant to CCP §59.06 (c);
 4. Selected 53 Chapter 59 vehicles held at Rod Robertson Enterprise, Inc., including those vehicles seized and forfeited from prior years, as of the year ended December 31, 2014 for physical identification.
 5. Requested copies of the certificates of title from the Purchasing Department's Fixed Assets Division to determine if the 30 forfeited vehicles were titled to Hidalgo County;
 6. Reviewed revenue reports generated from *alio* and the "Purchasing Department/Fixed Asset Division Auction Report" to determine if 50% of the auction proceeds were apportioned to Constable Precinct 4 and 50% to the District Attorney Office within 30 days of said sale pursuant to the local agreement; and
 7. Requested to review the policies and procedures in place to determine if the Constable Precinct 4 Office has implemented formal procedures for the proper accounting and reporting of seizures and forfeitures.
- In addition, inquired whether seizures were promptly recorded and controlled by using pre-numbered official receipt forms.

Conclusion:

Based on the results of our audit, we have determined that generally Chapter 59 seizures, forfeitures, receipts, and expenditures were properly accounted and reported; however, improvements could be made to the system of internal controls for the accounting and reporting of Chapter 59 seizures, forfeitures, receipts, and expenditures. More specifically, the following was noted:

1. A review of the "Cases filed" and "Cases disposed" index reports generated from *Odyssey* for the period of review revealed that there were 59 vehicles seized, 30 vehicles forfeited, and 1 vehicle returned to respondent. All items were properly reported on the Chapter 59 Asset Forfeiture Report.
2. All Chapter 59 revenues (\$24,400.00) and expenditures (\$1,060.00) recorded in *alio* and the "Purchasing Department/Fixed Asset Division Auction Reports," were reported on the Chapter 59 Asset Forfeiture Report.
3. All expenditures (i.e., court costs) from the Constable Precinct 4 Chapter 59 Forfeiture Fund were incurred for law enforcement purposes pursuant to CCP §59.06 (c).
4. All 53 Chapter 59 vehicles were physically located.
5. Of the 30 vehicles forfeited to Constable Precinct 4 during the period of review, 10 vehicles were titled to Hidalgo County as required by Transportation Code §501.022 (a)(2). The remaining 20 vehicles were not titled as required by Transportation Code §501.022 (c). According to the Chief Deputy, the 20 vehicles will be declared surplus and sold through auction.
6. Auction proceeds totaling \$48,800.00 were generated from the sale of 29 vehicles during the period of review. However, the auction proceeds were not apportioned to the Constable Precinct 4 Chapter 59 Fund and the District Attorney's Office within 30 days of the sale pursuant to the local agreement. The auction proceeds were apportioned 57 to 144 days late.
7. Formal policies and procedures have not been developed and implemented by the Constable Precinct 4's Office regarding Chapter 59 seizures, forfeitures, receipts, and expenditures; however, property (except vehicles) and money seizures are controlled by using a pre-numbered official receipt/envelope. The envelope contains a receipt that is issued to the defendant when an item is seized. The envelope documents the case number, description of the items seized, defendants name, location of seizure, the name of the officer, date, time, and chain of custody. The signatures of the officer and the defendant are required. The signature of a witness responsible for counting and verifying the property and/or amount of cash seized is not required.

Recommendations:

In our opinion, the issues identified during our review could be addressed by developing and implementing formal policies and procedures for the proper accounting and reporting of Chapter 59 seizures, forfeitures, receipts, and expenditures. At a minimum, procedures should require the Constable Precinct 4 Office to:

1. Ensure vehicles declared surplus are titled as required by Transportation Code §501.022 (c) before selling or disposing of the vehicle.
2. Coordinate with Purchasing Department to ensure that the proceeds from the sale of assets are apportioned to the Constable Precinct 4 and District Attorney Chapter 59 Forfeiture Funds within 30 days of sale.

HIDALGO COUNTY DISTRICT JUDGES

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JUDGE 206TH 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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JUDGE 389TH D C

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JUDGE 398TH D C

ISRAEL RAMON JR.
JUDGE 430TH D C

JESSE CONTRERAS
JUDGE 449TH D C

3. Develop and implement formal policies and procedures for the proper accounting and reporting of Chapter 59 seizures and forfeitures. In addition, ensure that the signature of the witness responsible for counting and verifying the property and/or amount of cash seized is obtained on the official receipt/envelope.

Please provide management responses to finding 5 through 7 noted in the conclusion section and the recommendations noted above by July 17, 2015. Your prompt response will be greatly appreciated.

If you have any questions or would like to schedule a meeting to discuss the above noted recommendations, please call Carlos Ramirez, Internal Auditor II, at 318-2511 ext. 4654, Letty Chavez, Compliance Audit Supervisor, at ext. 4651, Arcy B. Duran, CPA, Director of Audit, at ext. 4644, or me at ext. 4604.

Respectfully,


Ray Eufrazio, CPA
County Auditor

cc: The Honorable Ramon Garcia, County Judge
The Honorable Arturo 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, County Executive Officer
Ms. Martha Salazar, Purchasing Agent
Mr. Kent Richardson, Assistant Attorney General

HIDALGO COUNTY DISTRICT JUDGES

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COUNTY OF HIDALGO

HIDALGO COUNTY AUDITOR'S OFFICE

Hidalgo County Administration Building

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Edinburg, Texas 78539-6243

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EDINBURG, TEXAS 78539

July 6, 2015

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

Re: Audit of the Chapter 59 Asset Forfeiture Audit Report by Law Enforcement Agency
For the Year Ended December 31, 2014
Audit No. 2015-03

Dear Mr. Delgado:

We have completed an audit of the "Chapter 59 Asset Forfeiture Audit Report by Law Enforcement Agency" (Chapter 59 Asset Forfeiture Report) for the year ended December 31, 2014 pursuant to Code of Criminal Procedures §59.06 (g)(1), Local Government Code §115.001, Local Government Code §115.0035 and our annual audit plan. The objectives of the audit were to determine: 1.) whether Chapter 59 seizures, forfeitures, receipts, and expenditures were properly accounted and reported; and 2.) whether property maintained in the evidence room was properly accounted and safeguarded.

Background:

Code of Criminal Procedure (CCP) Chapter 59 "Forfeiture of Contraband" provides HIDTA with the authority to confiscate, forfeit, and dispose of contraband. Chapter 59 defines "contraband" as property of any nature (including real, personal, tangible, or intangible property) that is used or intended for use in the commission of certain enumerated felonies, Class A and Class B misdemeanors, or gained, acquired, and/or used to facilitate the commission of certain enumerated felonies and misdemeanors.

Local Government Code (LGC) §115.0035(b) provides that "at least once each county fiscal year, or more often if the county auditor desires, the auditor shall, without advance notice, fully examine the accounts of all precinct, county and district officials." LGC §115.0035(a) defines "accounts" as all public funds that are subject to the control of any precinct, county or district official, including the accounts of law enforcement agencies and the attorney for the state composed of money and proceeds of property seized.

For the year ended December 31, 2014, HIDTA seized cash totaling \$48,313.52; 22 motor vehicles; 6 real properties; and 1 other property (forklift). In addition, cash totaling \$16,876.15; 18 motor vehicles; 4 other items (1 forklift, 1 pallet jack, 1 strapping machine and 1 tow dolly); and 4 real properties were forfeited (awarded) to HIDTA. Furthermore, property was not returned to any respondents.

Pursuant to CCP §59.03 (c), a peace officer having custody of property must provide to the District Attorney a sworn statement that contains a schedule of the property seized, an acknowledgment that the officer has seized the property, and a list of the officer's reasons for the seizure. In addition, "not later than 72 hours after the seizure, the peace officer shall: (1) place the property under seal; (2) remove the property to a place ordered by the court; or (3) require a law enforcement agency of the state or a political subdivision to take custody of the property and move it to a proper location."

Pursuant to CCP §59.04 (a) & (b), the District Attorney must commence forfeiture proceedings by filing a notice of the seizure and intended forfeiture (petition) with the District Clerk's Office not later than the 30th day after the date of the seizure.

HIDALGO COUNTY DISTRICT JUDGES

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Pursuant to CCP §59.05 (b) & (e), forfeiture proceedings are conducted in accordance with rules and principles governing civil cases. If the court finds that the state has proven by a preponderance of the evidence that all or part of the seized property is subject to forfeiture, the judge shall forfeit the property to the state. Pursuant to CCP §59.06 (f), a final judgment of forfeiture perfects the state's title to the forfeited property.

Pursuant to CCP §59.05 (f), the District Clerk is entitled to court costs in forfeitures to the state of an amount greater than \$2,500 as in other civil proceedings.

Pursuant to CCP §59.06 (a), all forfeited property is administered by the District Attorney, acting as the agent of the state, in accordance with accepted accounting practices and with the provisions of any local agreement entered into between the District Attorney and law enforcement agencies (LEAs). If a local agreement has not been executed, the property shall be sold on the 75th day after the date of the final judgment of forfeiture at public auction under the direction of the county sheriff. Proceeds of the sale must be distributed in accordance with CCP §59.06.

Pursuant to CCP §59.06 (b), if a local agreement exists between the District Attorney and the LEA, the District Attorney may transfer the property to the LEA. Furthermore, CCP §59.06 (c) states, if a local agreement exists between the District Attorney and the LEA, all money, securities, negotiable instruments, stocks or bonds, or things of value, or proceeds from the sale of those items shall be deposited, after the deduction of court costs which the District Clerk is entitled, into one or more of the following funds: (1) a special fund in the county treasury for the benefit of the District Attorney's Office, to be used by the District Attorney solely for the official purposes of his office; or (2) a special fund in the county treasury if distributed to a county LEA, to be used solely for law enforcement purposes, such as salaries and overtime pay for officers, officer training, specialized investigative equipment and supplies, and items used by officers in direct law enforcement duties.

CCP §59.06 (d) states that awarded proceeds may be spent by a law enforcement agency after a detailed budget has been submitted to commissioners court. HIDTA's Chapter 59 budget for the year ended December 31, 2014 was \$94,000.00 and expenditures totaled \$48,118.64 (e.g., employees' salaries and auction costs).

Pursuant to CCP §59.06 (d-3), an expenditure of proceeds received under this chapter is considered to be for a law enforcement purpose if the expenditure is made for an activity of a law enforcement agency that relates to the criminal and civil enforcement of the laws of the State, including an expenditure made for: (1) equipment, including vehicles, computers, firearms, protective body armor, furniture, software, uniforms, and maintenance equipment; (2) supplies, including office supplies, mobile phone and data account fees for employees, and internet services; (3) investigative and training-related travel expenses, including payment for hotel rooms, airfare, meals, rental of and fuel for a motor vehicle, and parking; (4) conferences and training expenses, including fees and materials; (5) investigative costs, including payments to informants and lab expenses; (6) crime prevention and treatment programs; (7) facility costs, including building purchases, lease payments, remodeling and renovating, maintenance, and utilities; (8) witness-related costs, including travel and security; and (9) audit costs and fees, including audit preparation and professional fees.

Transportation Code §501.022 (a)(2) states "the owner of a motor vehicle registered in this state may not operate or permit the operation of the vehicle on a public highway until the owner obtains: (A) title and registration for the vehicle; or (B) a receipt evidencing title for registration purposes only under Section 501.029. Transportation Code §501.022 (b) states "a person may not operate a motor vehicle registered in this state on a public highway if the person knows or has reason to believe that the owner has not obtained a title for the vehicle." Transportation Code §501.022 (c) states "the owner of a motor vehicle that is required to be titled and registered in this state must obtain a title to the vehicle before selling or disposing of the vehicle."

Transportation Code §501.006 states that "on receipt of a verified request approved by the executive administrator of a law enforcement agency, the department may issue a title in the form requested by the executive administrator for a vehicle in an alias for the law enforcement agency's use in a covert criminal investigation."

Local Agreement Between District Attorney's Office and HIDTA

On August 17, 2010, the Hidalgo County District Attorney and HIDTA entered into a local agreement pursuant to CCP §59.06 (b). According to the local agreement, HIDTA is responsible for paying all court costs, attorney ad-litem fees, depositions, title searches, title policies, confidential informants, and all costs related to forfeitures of real estate and personal property.

Real Estate - Upon the sale of real estate, all costs are to be paid from the final sum received with the remaining amount to be paid 100% to HIDTA.

HIDALGO COUNTY DISTRICT JUDGES

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aida salinas flores
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JUDGE, 449TH D C

Personal Property (Vehicles, jewelry, phones, etc...) - All property is to be forfeited to HIDTA. If property is sold, proceeds from the sale of property are to be disbursed 100% to HIDTA, except for passenger vehicles (i.e., pick-up trucks, sport utility vehicles, vans, tractor trailers, etc.) are to be used for law enforcement purposes. HIDTA is responsible for the use and upkeep of the vehicles and obtaining a certificate of title. All other seized vehicles, except those mentioned above and not used for law enforcement purposes are to be sold and proceeds disposed of in accordance with Chapter 59 of the Texas Code of Criminal Procedures.

All property seized, except for currency, bank accounts and negotiable instruments, shall be kept in the possession of HIDTA. HIDTA will account for all seized property in their possession until the property is disposed of by court order. Currency, bank accounts, and negotiable instruments shall be held and maintained by the District Attorney until a final disposition is ordered. All other personal property not suitable or desired for use shall be forfeited to the District Attorney and shall be sold at public auction. The proceeds after deduction of sale expenses shall be paid 100% to HIDTA. Proceeds from the sale of real, personal, tangible or intangible property shall be apportioned within thirty (30) days of sale.

Currency - Currency, bank accounts, and negotiable instruments are to be distributed 100% to HIDTA, after all costs have been paid.

HIDTA's Procedures

Seized currency, if possible, is counted by a HIDTA agent in the presence of a witness and the respondent(s). The following non pre-numbered forms are prepared to document the seized cash:

- "Itemization of Money Seizure" form: date of seizure; case file number; agent's name; the US currency, foreign currency, and checks by denomination, quantity, and total; and the signatures of the case agent and seizure custodian.
- "Hidalgo County HIDTA Task Force Receipt for Cash or Other Items" form - the date, time, case number, description of items and signature of the seizing agent, witness, and respondent. A copy of the completed form is provided to the respondent.

If the funds cannot be counted in the presence of the respondent, the funds are placed in an evidence bag and transported to HIDTA by at least two agents where it is then counted by two agents. The count is recorded on a "Itemization of Money Seizure" form. Once the currency is counted, pursuant to CCP §59.08, the agent places the seized currency in a certificate of deposit at the county depository, Lone Star National Bank, under the name of the District Attorney's Office pending final disposition. If currency cannot be immediately deposited, the currency is safeguarded in a safe inside HIDTA's evidence room. In most cases, the currency is placed in a certificate of deposit within 72 hours.

Personal property is safeguarded by HIDTA until a final judgment is rendered by the court. Vehicles and some personal property (i.e., tires) are maintained at Rod Robertson Auto Auctions; however, most personal property (i.e., jewelry, cell phones, guns etc.) is maintained at HIDTA's evidence room. Only the Commander and the Assistant Commander, have access to the evidence room. The evidence room is under lock and key; an alarm must be deactivated to access the evidence room, and the evidence room has 24 hour surveillance cameras inside and outside the room. If an item needs to be removed from the evidence room, the item is requested from one of the two employees with access to the evidence room. Property maintained in the evidence room is clearly labeled with the case number.

When property is seized under CCP Chapter 59, the agent is required to complete a case file consisting of the following: intake sheet; DA's supplement report; booking sheet; DA's intake sheet; case initiation; commitment; complaint; warrants; seizure report; drug to dollar amount conversion table; evidence submission; DPS lab submission; Miranda warnings; voluntary statement of the accused; arrest report/personal history; Ableterm Report; defendant's criminal history; affidavit of seizing officer; asset forfeiture intake sheet; picture of the seized property; vehicle registration information and/or copy of certificate of deposit, if applicable; reports from other law enforcement agencies, etc. The agent places a copy of the file in a binder and provides the binder to HIDTA's Accountant III. The Accountant III creates a schedule of seized items based on the information provided by the agent. In addition, on a monthly basis, HIDTA's Accountant III receives a copy of the HIDTA HB65 bank statement and balance sheet from the District Attorney's Accountant IV. Once the case has been disposed, the District Attorney's Legal Assistant from the Asset Forfeiture and Expunction Section provides a copy of the judgment to HIDTA's Accountant III, who is responsible for the preparation of the Chapter 59 Asset Forfeiture

HIDALGO COUNTY DISTRICT JUDGES

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JUDGE, 139TH D.C.

ROSE GUERRA REYNA
JUDGE, 206TH D.C.

JUAN R. PARTIDA
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JUDGE, 438TH D.C.

JESSE CONTRERAS
JUDGE, 449TH D.C.

Report. The agent is also required to enter all seized vehicles in the "Vehicle Impound Log" binder managed by HIDTA Agents and the Accountant III.

If a vehicle is forfeited to HIDTA, HIDTA's Commander determines whether the vehicle should be put in use for law enforcement purposes or auctioned. If the vehicle is retained for law enforcement purposes, HIDTA submits an application for certificate of title, along with a copy of the final judgment, to the Texas Department of Motor Vehicles. Upon receipt of the certificate of title, HIDTA maintains the original certificate of title. A copy of the certificate of title is not sent to Hidalgo County Purchasing Department. HIDTA requests an asset tag from the Hidalgo County Purchasing Department and insurance from Hidalgo County Safety Division. The Purchasing Department's Fixed Asset Division requires proof of insurance from the Hidalgo County Safety Division and a copy of the judgment in order to issue an asset tag for vehicles forfeited to HIDTA.

If the vehicle is not placed in use, a transfer form is prepared by HIDTA Accountant III and the vehicle is declared surplus. Until the auction is conducted, the vehicle is safeguarded at Rod Robertson Auto Auctions. In addition, a certificate of title is not obtained for vehicles to be auctioned.

The Purchasing Department is responsible for conducting the sale of assets. The Purchasing Department receives the proceeds from the sale of assets from Rod Robertson Auto Auctions and prepares a "Purchasing Department/Fixed Asset Division Auction Report" that details the manner in which the auction proceeds will be distributed. The proceeds are then deposited with the Hidalgo County Treasurer.

HIDTA utilizes, *BADGE*, a police records management system, to maintain a log of evidence and certain seized property maintained in the evidence room (i.e., jewelry, cell phones, guns etc.). According to staff, the former assistant Commander was the only employee that would log in evidence and certain seized property into *BADGE*, including when such items were received, released, and returned. However, *BADGE* was not consistently utilized to log property held in the evidence room. Instead, an "Hidalgo County HIDTA TASK Force Drug/Asset Seizure Supplemental Report" was used to record when property was received; a "Chain of Custody" form was used to log released and returned property; and "Motion for Forfeiture and for Destruction," "Order of Forfeiture and for Destruction," and "Statement of Destruction" documents were used to document when property was removed from the evidence room and destroyed. According to staff, all these documents were maintained in the corresponding case files.

Agreement for Auctioneer Services

On April 24, 2012, the Hidalgo County Commissioners Court entered into a contract with Rod Robertson Enterprise, Inc for the provision of auctioneer and storage services. On April 30, 2013 and April 22, 2014, the Hidalgo County Commissioners Court approved one year extensions. The contract stipulates that with respect to any property seized by any law enforcement agency of Hidalgo County, the auctioneer agrees to store such property for Hidalgo County for the period prior to any sale being conducted.

Scope and Methodology:

The scope of our audit was limited to a review of all seized currency and personal property for which an agent's affidavit was made available to the County Auditor's Office for review and all forfeited currency and personal property for which a final judgment was rendered and recorded in *Odyssey*, the County's justice information system, for the period of January 1, 2014 through December 31, 2014.

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

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

In planning and performing our review, we reviewed applicable statutes, policies and procedures, and applicable interlocal agreements. The following procedures were performed:

1. Generated "Cases filed" and "Cases disposed" index reports for the period of January 1, 2014 to December 31, 2014 from *Odyssey* to determine if all seized, forfeited, and property returned to respondents were reported on HIDTA's Chapter 59 Asset Forfeiture Report.

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JESSE CONTRERAS
JUDGE, 449TH D C

2. Compared Chapter 59 revenue and expenditure reports generated from *alio*, the County's financial accounting system, and "Purchasing Department/Fixed Asset Division Auction Report," to HIDTA's Chapter 59 Asset Forfeiture Report to determine if all Chapter 59 revenues and expenditures were reported.
3. Reviewed expenditures from HIDTA's Chapter 59 Forfeiture Fund to determine if expenses were for law enforcement purposes pursuant to CCP§59.06 (c).
4. Reviewed the salary schedule adopted by Commissioners Court and compared it to HIDTA's Chapter 59 Forfeiture Fund "2014 Hourly Rate" report for the calendar year 2014 to verify whether actual salaries paid to employees did not exceed the budgeted salary amounts.
5. Selected 24 Chapter 59 vehicles, 1 other property (tile), and 1 boat (including property seized and forfeited from prior years) as of the year ended December 31, 2014 for physical identification.
6. Reviewed the affidavit prepared by the seizing officer and the certificate of deposit receipt to determine if a certificate of deposit was opened within 72 hours of seizure for the amount seized.
7. Reviewed the "District Attorney Investigation Funds Accounting Control Sheet" and supporting documentation to determine if court costs were only paid to the District Clerk for cases where forfeitures were greater than \$2,500.00 and not those where funds forfeited were less than \$2,500.00.
8. Requested copies of certificates of title from the Purchasing Department's Fixed Assets Division to determine if the 18 forfeited vehicles were titled to HIDTA.
9. Reviewed revenue reports generated from *alio* and the "Purchasing Department/Fixed Asset Division Auction Report" to determine if 100% of the auction proceeds were apportioned to HIDTA within 30 days of said sale pursuant to the local agreement.
10. Requested to review the policies and procedures in place to determine if HIDTA has implemented formal policies and procedures for the proper accounting and reporting of seizures and forfeitures. In addition, inquired whether seizures were promptly recorded and controlled by using pre-numbered official receipt forms.
11. Conducted a physical inventory count of the items maintained in the evidence room to determine if the inventory quantities per *BADGE'S* Property Report of active cases agreed to the quantities on hand.

Conclusion:

Based on the results of our audit, we have determined that generally Chapter 59 seizures, forfeitures, receipts, and expenditures were properly accounted and reported; however, improvements could be made to the system of internal controls for the accounting and reporting of Chapter 59 seizures, forfeitures, receipts, and expenditures and properly accounting and safeguarding property maintained in the evidence room. More specifically, the following was noted:

1. A review of the "Cases filed" and "Cases disposed" index reports generated from *Odyssey* for the period of review revealed that HIDTA seized cash totaling \$48,313.52; 22 motor vehicles; 6 real properties; and 1 other property (forklift). In addition, cash totaling \$16,876.15; 18 motor vehicles; 4 other items (1 forklift, 1 pallet jack, 1 strapping machine and 1 tow dolly), and 4 real properties were forfeited (awarded) to HIDTA. Furthermore, property was not returned to respondents. All items were properly reported on HIDTA's Chapter 59 Asset Forfeiture Report.
2. All Chapter 59 revenues (\$229,339.69) and expenditures (\$48,118.64) recorded in *alio* and the "Purchasing Department/Fixed Asset Division Auction Report," were reported on HIDTA's Chapter 59 Asset Forfeiture Report.
3. All expenditures from HIDTA's Chapter 59 Forfeiture Fund were incurred for law enforcement purposes pursuant to CCP §59.06 (c).
4. Employees actual salaries paid from HIDTA's Chapter 59 Asset Forfeiture Fund did not exceed the budgeted salary amounts.
5. All 22 vehicles, 1 other property (tile), and 3 boats were physically located.
6. 3 cash seizures were made by HIDTA during the period of review. All 3 certificates of deposits were opened within 72 hours of seizure for the amount seized.
7. Court costs were only paid to the District Clerk for cases where forfeitures were greater than \$2,500.00 as required by CCP §59.05 (f).
8. Of 18 vehicles forfeited to HIDTA during the period of review, 12 were sold through auction. The remaining 6 vehicles were not titled as required by Transportation Code §501.022(c). According to HIDTA's Accountant, 6 vehicles will be declared surplus and sold through auction.
9. Auction proceeds totaling \$211,141.41 were generated from the sale of Chapter 59 property during the period of review; however, the proceeds were not apportioned within thirty (30) days of the sale pursuant to the local agreement. The auction proceeds were apportioned 57 days to 175 days late.

HIDALGO COUNTY DISTRICT JUDGES

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10. Formal policies and procedures have not been developed and implemented by HIDTA regarding Chapter 59 seizures, forfeitures, receipts, and expenditures. In addition, seizures are not recorded and controlled by using pre-numbered official receipt forms. Instead, a non pre-numbered form is utilized to account for seizures. A copy of the form, which contains the seizure date, time, case number, description of items and signatures of the seizing agent, witness, and respondent, is provided to the respondent.
11. The physical inventory count (categories and quantities) maintained in the evidence room did not agree to the inventory count (categories and quantities) per *BADGE'S* Property Report of active cases. According to HIDTA staff, BADGE was not consistently utilized to log property held in the evidence room. Instead, various manual forms were used to document the receipt, removal, return, and destruction of property. According to HIDTA staff, these forms were filed in the corresponding case files. We requested copies of the forms for the property that was not physically located in the evidence room. Some documents were provided; however, some documents were not readily available.

Recommendations:

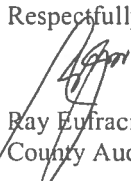
In our opinion, the issues identified during our review could be addressed by developing and implementing formal policies and procedures for the proper accounting and reporting of Chapter 59 seizures, forfeitures, receipts, and expenditures. In addition, formal policies and procedures should be implemented to ensure that property maintained in the evidence room is properly accounted and safeguarded. At a minimum, procedures should require HIDTA to:

1. Ensure that a certificate of title is obtained pursuant to Transportation Code §501.022(c) for forfeited vehicles irrespective of whether the vehicle will be placed in use for law enforcement purposes in order to accurately reflect the chain of title.
2. Coordinate with the Purchasing Department to ensure that the proceeds from the sale of forfeited assets are apportioned to HIDTA's Chapter 59 Forfeiture Fund within thirty (30) days of sale.
3. Develop and implement formal policies and procedures for the proper accounting and reporting of Chapter 59 seizures and forfeitures. In addition, ensure seizures are recorded and controlled by using a pre-numbered form.
4. Ensure BADGE is consistently utilized to account for all property held in the evidence room. In addition, ensure that manual forms documenting the receipt, removal, return, and destruction of property are scanned into the BADGE system so that they can be readily available.

Please provide management responses to findings 8 through 11 noted in the conclusion section and recommendations noted above by July 17, 2015. Your prompt response will be greatly appreciated.

If you have any questions or would like to schedule a meeting to discuss the above noted recommendations, please call Carlos Ramirez, Internal Auditor II, at 318-2511 ext. 4654, Letty Chavez, Compliance Audit Supervisor, at ext. 4651, Arcy B. Duran, Director of Audit, at ext. 4644, 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
The Honorable Ricardo Rodriguez, Jr., Criminal District Attorney
Mr. Valde Guerra, County Executive Officer
Ms. Martha Salazar, Purchasing Agent
Mr. Kent Richardson, Assistant Attorney General

HIDALGO COUNTY DISTRICT JUDGES

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

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COUNTY of HIDALGO

HIDALGO COUNTY AUDITOR'S OFFICE
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EDINBURG, TEXAS 78539

July 6, 2015

Mr T.J. Arredondo, Director of Planning
Hidalgo County Planning Department
1304 S. 25th Street
Edinburg, Texas 78539

Ref: Cash Count
Report No. 2015-41

Dear Mr. Arredondo:

We conducted a surprise cash count of the cash held at the Planning Department's Weslaco office on June 4, 2015 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 \$150.00. Based on the results of our review, we have concluded that collections had not been received at the time of the cash count. Cash on hand consisted of the approved change fund of \$150.00. In addition, we noted that the system of internal controls for the collection and safeguarding of cash requires improvement as noted in the following observations.

Observation No. 1:

We noted that security cameras were not utilized where cash is receipted and safeguarded. According to staff, security cameras have not been purchased due to budgetary constraints.

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

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

Recommendation:

Management should contact the Department of Budget and Management to request their assistance in obtaining funding for the purchase of security cameras.

Observation No. 2:

We noted that a unique username and password was not required to access the Building Permit Tracker information system. In addition, all users had unlimited access (read/write access) to the information system. According to staff, the Building Permit Tracker information system was not programmed to require the use of a username and password. According to staff, there will be an upgrade in software and computers by the end of this year. At that time, a new information system for the Building Permit Tracker will be implemented that will require unique usernames and passwords.

Access control is a key component of information security. The principle of access control is to limit access to users who have valid reasons for accessing computers, systems, or data. A users' access and privileges should be appropriate and consistent with their current job responsibilities. Electronic accounts consisting of a username and password are used to identify individuals and authenticate access to an information system.

Failure to require a unique username and password to access the Building Permit Tracker information system and limit access based on the user's current job responsibilities increases the risk of unauthorized access to the Building Permit Tracker information system.

Recommendation:

Management should ensure that a unique username and password is required to access the Building Permit Tracker information system and that access to the information system is appropriate and consistent with the user's current job responsibilities.

Observation No. 3:

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 has not been requested from the County Treasurer's Office; however, a hot checks listing will now be requested.

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

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

Recommendation:

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

Observation No. 4:

We noted during our review that when collections are transferred from one cashier to another during a shift change (i.e., lunch break), a transfer form is not prepared. According to staff, they were not aware that a transfer form needed to be prepared during a shift change.

To establish individual responsibility for cash receipts, the County Auditor's Office requires that if a cash drawer is transferred from one cashier to another, even for a short period of time (i.e. shift change), the cash must be counted in the presence of both parties. The amount of cash in the cash drawer must be recorded on a transfer form. The transfer form must be signed by the cashier accepting custody in order to establish responsibility in case of a shortage.

Failure to ensure that a transfer form is prepared when collections are transferred from one cashier to another during a shift change increases the risk of loss or misuse of County funds.

Recommendation:

Management should ensure that a transfer form is prepared when collections are transferred from one cashier to another during a shift change. At a minimum, the procedures noted above should be implemented.

HIDALGO COUNTY DISTRICT JUDGES

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Mr. T.J. Arredondo
July 6, 2015
Page 3 of 3

Please provide written management responses to the observations noted above by July 31, 2015.

In addition, information regarding the items listed below was previously provided to our office. Please provide any updated procedures, if applicable, by July 31, 2015. These procedures should include, at a minimum, the following:

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

We would like to express our sincere appreciation to you and your staff for the courtesy, cooperation, and assistance provided to us during the cash count. If you have any questions regarding this cash count or would like to schedule a meeting to discuss this cash count, please contact Ricardo Nunez, Internal Auditor I, at (956) 318-2511, ext. 4644, Letty Chavez, Compliance Audit Supervisor, at ext. 4651, Arcy B. Duran, CPA, Director of Audit, at ext. 4645, or me at ext. 4604.

Respectfully,


Ray Enfracio, CPA
County Auditor

cc: Mr. Valde Guerra, County Executive Officer

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