

# COUNTY of HIDALGO

COUNTY AUDITOR'S OFFICE  
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EDINBURG, TEXAS 78539

September 25, 2015

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

Dear Judge Garcia:

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

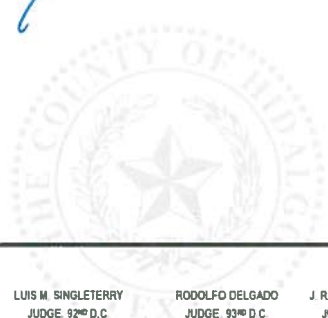
Department	Fees/Costs	Description
Mr. Juan Martinez, Fire Marshal	\$ 12,471.18	July 2015 Monthly Report/Letter
Mr. Eduardo Olivarez, Chief Administrator Officer Hidalgo County Health and Human Services Department	\$ 42,445.00	July 2015 Monthly Report/Letter
The Hon. Eduardo Cantu, Commissioner Precinct No. 2	\$ 5,275.00	July 2015 Monthly Report/Letter-Sanitation Program
Ms. Angie Chapa, Law Librarian	\$ 906.50	July 2015 Monthly Report/Letter
Ms. Angie Chapa, Law Librarian	\$ 1,014.75	Aug. 2015 Monthly Report/Letter
Mr. T.J. Arredondo, Director of Planning	\$ 28,008.85	July 2015 Monthly Report/Letter

Department	Description
The Hon. Celestino Avila, Constable Pct. No. 1	Cash Count Report No. 2015-52
The Hon. Atanacio Gaitan, Jr., Constable Pct. No. 4	Cash Count Report No. 2015-58
The Hon. Norma Garcia, Hidalgo County Treasurer	Audit of the 2015 Approved Salary Schedule
Mr. Sergio Cruz, Budget Officer	Audit No. 2015-10

Respectfully,

  
 Ray Bultracio, CPA  
 Hidalgo County Auditor

Attachments



## HIDALGO COUNTY DISTRICT JUDGES

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

# HIDALGO COUNTY FIRE MARSHAL MONTHLY REPORT FOR THE MONTH OF JULY

*PPC*

	APPLICANT	RECEIPT	☑ Cash	☑ Check	☑ MO	TYPE OF	TREASURER	AMOUNTS DUE TO:
DATE	NAME	NUMBER				SERVICE	RECEIPT	
07/01/15	MEICHIDES GONZALES	10917		X		BURN PERMIT	188202	\$25.00
07/01/15	ROGELIO RIVAS	10918	X			BURN PERMIT	188202	\$25.00
07/01/15	JOSE A PEREZ TAQUERIA EL 7	10919	X			BUSINESS OCCUPANCY	188202	\$75.00
07/01/15	ERNESTO GARCIA FRUIT STAND	10920	X			BUSINESS OCCUPANCY	188202	\$75.00
07/01/15	JORGE ALANIS	10921		X		BURN PERMIT	188202	\$25.00
07/01/15	CLARA LUZ MARTINEZ	10922		X		BURN PERMIT	188202	\$25.00
07/01/15	ROGELIO PENA TAQUERIA BUMBOSO	10923	X			BUSINESS OCCUPANCY	188202	\$75.00
07/01/15	JORGE CHAPA THE NEW 3RD HEAVEN	10924		X		BUSINESS OCCUPANCY	188202	\$75.00
07/01/15	ABELINA GARCIA	10925	X			BURN PERMIT	188202	\$25.00
07/01/15	MARIO RODRIGUEZ	10926	X			BURN PERMIT	188202	\$25.00
07/01/15	MARLENE SEPULVEDA AGAVE CANTINA	10927	X			BUSINESS OCCUPANCY	188202	\$75.00
07/01/15	RITA CERVANTES	10928	X			BURN PERMIT	188202	\$25.00
07/01/15	ISMAEL REYES LOZANO PALAPA	10929	X			BUSINESS OCCUPANCY	188202	\$75.00
07/01/15	RICARDO ABREGO EDINBURG C.I.S.D.	10930		X		BUSINESS OCCUPANCY	188202	\$75.00
07/01/15	JESUS SAENZ MARY'S EXPRESS LEARNING	10931		X		BUSINESS OCCUPANCY	188202	\$75.00
07/01/15	NORA CANTU SNACKSTAND	10932	X			BUSINESS OCCUPANCY	188202	\$75.00
07/01/15	JESUS SAENZ LITTLE TEXAS PRE SCHOOL DAY CARE	10933		X		BUSINESS OCCUPANCY	188202	\$75.00
07/01/15	NARCISCO PEREZ	10934	X			BURN PERMIT	188202	\$25.00
07/01/15	PATRICIA ROCHA ONCE UPON A CHILD DAY CARE	10935		X		BUSINESS OCCUPANCY	188202	\$75.00
07/01/15	ABIGAIL CONTRERAS	10936	X			BURN PERMIT	188202	\$25.00
07/01/15	YADIRA CARDENAS	10937	X			BURN PERMIT	188202	\$25.00
07/01/15	VICTOR ALVARADO	10938	X			BURN PERMIT	188202	\$25.00
07/01/15	LYDIA SALINAS MISSION DE ORACION	10939	X			BUSINESS OCCUPANCY	188202	\$75.00
07/01/15	PABLO MARTINEZ	10940	X			BURN PERMIT	188202	\$25.00
07/01/15	JOSE DIAZ JR	10941	X			BURN PERMIT	188202	\$25.00

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07/01/15	EFRAIN RAMIREZ LA ESTRELLA BAKERY & DRIVE- THRU	10942	X /		BUILDING PERMIT	188202	\$200.00
07/01/15	JULIO RODRIGUEZ IGLESIA BAUTISTA FUNDAMENTAL	10943	X /		BUILDING PERMIT	188202	\$200.00
07/01/15	HERACLIO SUSTAITA	10944	X /		BURN PERMIT	188202	\$25.00
07/01/15	SILVIA ORDONO MELENDEZ LA REYNA BAKERY	10945	X /		BUSINESS OCCUPANCY	188202	\$75.00
07/01/15	SERGIO PEREZ THRIFT STORE	10946	X /		BUSINESS OCCUPANCY	188202	\$75.00
07/01/15	MARIA PEREZ	10947		X /	BURN PERMIT	188202	\$25.00
07/01/15	MARIA DE JESUS LEOS	10948	X /		BURN PERMIT	188202	\$25.00
07/01/15	MANUEL SANCHEZ JR	10949	X /		BURN PERMIT	188202	\$25.00
07/01/15	ESMERALDA PEREZ	10950	X /		BURN PERMIT	188202	\$25.00
07/01/15	GREG DUNWOODY DOLLAR TREE	10951	X /		BUILDING PERMIT	188202	\$294.68
07/01/15	JORGE RODRIGUEZ	10952	X /		BURN PERMIT	188202	\$25.00
07/01/15	MILA WARSHACK	10953	X /		COMMERCIAL BURN PERMIT	188202	\$100.00
07/01/15	SERGE MOMPLAISIS	10954		X /	COMMERCIAL BURN PERMIT	188202	\$100.00
07/01/15	JUDY ANN KOEPKE	10955		X /	BURN PERMIT	188202	\$25.00
07/01/15	ANTONIO MOJICA STUDIO 1990	10956	X /		BUSINESS OCCUPANCY	188202	\$75.00
07/01/15	MARIA GARCIA	10957	X /		BURN PERMIT	188202	\$25.00
07/01/15	JOSE ESQUIVEL	10958	X /		BURN PERMIT	188202	\$25.00
07/01/15	EMILIA ALANIS EL SINAI ADC	10959		X	DAY CARE OCCUPANCY	188202	\$75.00
07/01/15	VOID	10960			VOID	188202	\$0.00
07/01/15	JOSE JURADO	10961		X	BUILDING PERMIT	188202	\$200.00
07/01/15	MARIA RODRIGUEZ POLLOS ASADOS Y TAQUERIA LA CHOCA	10962	X /		BUSINESS OCCUPANCY	188202	\$75.00
07/02/15	ALL SAFE FIRE ALARM IGLESIA DE DIOS	10963		X	FIRE ALARM SYSTEM PERMIT	188292	\$100.00
07/06/15	ALBERTO ARTEAGA	10964	X /		BURN PERMIT	188293	\$25.00
07/06/15	PAZ ALBERTO HERNANDEZ	10965	X /		BURN PERMIT	188293	\$25.00
07/06/15	FERNANDO VASQUEZ VASQUEZ EVENT CENTER	10966	X /		BUILDING PERMIT	188293	\$200.00
07/08/15	JOE W HUDGENS	10967	X /		BURN PERMIT	188411	\$25.00
07/08/15	ROGELIO GUTIERREZ	10968	X /		BURN PERMIT	188411	\$25.00
07/08/15	JOSE R LEDESMA	10969	X /		BURN PERMIT	188411	\$25.00

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07/08/15	MARIA ZEPEDA	10970	X		BURN PERMIT	188411	\$25.00
07/08/15	GUADALUPE MARTINEZ	10971	X		BURN PERMIT	188411	\$25.00
07/08/15	JUAN HERNANDEZ IDOLINAS ADULT DAY CARE LLC	10972		X	DAY CARE OCCUPANCY	188411	\$75.00
07/08/15	DADDY'S D.C. LEARNING ACADEMY	10973		X	DAY CARE OCCUPANCY	188411	\$75.00
07/08/15	JOE ZUNIGA	10974	X		BURN PERMIT	188411	\$25.00
07/08/15	EUGENIO RAMIREZ	10975	X		COMMERCIAL BURN PERMIT	188411	\$100.00
07/08/15	AUSENCIO CARRIZALES	10976	X		BURN PERMIT	188411	\$25.00
07/08/15	GUADALUPE MARTINEZ CATERPILLAR CLUB HOUSE	10977		X	DAY CARE OCCUPANCY	188411	\$75.00
07/08/15	RICARDO BANUELOS	10978	X		BURN PERMIT	188411	\$25.00
07/08/15	MARIA LOPEZ FOSTER HOME	10979		X	BUSINESS OCCUPANCY	188411	\$75.00
07/08/15	JANETH GALVAN EL TROMPO	10980		X	BUSINESS OCCUPANCY	188411	\$75.00
07/08/15	OSCAR MARROQUIN	10981	X		BURN PERMIT	188411	\$25.00
07/08/15	DELIA CANO LITTLE EINSTEIN CLUB HOUSE	10982	X		BUSINESS OCCUPANCY	188411	\$75.00
07/08/15	ASG SECURITY THERACARE	10983		X	FIRE ALARM SYSTEM PERMIT & PRELIMINARY PLAN REVIEW	188411	\$176.50
07/08/15	EUSEBIO SANDOVAL	10984	X		BURN PERMIT	188411	\$25.00
07/08/15	JESUS HINOJOSA	10985		X	BURN PERMIT	188411	\$25.00
07/08/15	ROLANDO ANZALDUA	10986	X		BURN PERMIT	188411	\$25.00
07/08/15	MARIA DE JESUS RIVERA	10987	X		BURN PERMIT	188411	\$25.00
07/08/15	ELOISA REYNA	10988	X		BURN PERMIT	188411	\$25.00
07/08/15	PEDRO BRISENO	10989	X		BURN PERMIT	188411	\$25.00
07/08/15	CARLOS GONZALES CHARLIE'S MEAT MARKET	10990		X	BUSINESS OCCUPANCY	188411	\$75.00
07/08/15	CARLOS GONZALES NUTRICIOUS SPOT	10991	X		BUSINESS OCCUPANCY	188411	\$75.00
07/08/15	MARIA CANALES	10992	X		BURN PERMIT	188411	\$25.00
07/08/15	SILVIA MCMURREY	10993	X		BURN PERMIT	188411	\$25.00
07/08/15	ROXANNA FLORES PLATNUM YOUTH CENTER	10994		X	DAY CARE OCCUPANCY	188411	\$75.00
07/08/15	VICTOR HERNANDEZ FULL COURT	10995		X	BUSINESS OCCUPANCY	188411	\$75.00
07/08/15	ARMANDO ALANIZ	10996	X		BURN PERMIT	188411	\$25.00
07/08/15	MAGDALENA HERNANDEZ ZUMBA CLUB	10997	X		BUSINESS OCCUPANCY	188411	\$75.00

07/08/15	ALDO CAMPOS ANGELITOS THRIFT SHOP	10998 <sup>b</sup>	X/		BUSINESS OCCUPANCY <sub>4</sub>	188411 <sup>b</sup>	\$75.00 <sup>4</sup>
07/08/15	SANTIAGO ALONZO	10999 <sup>b</sup>	X/		COMMERCIAL BURN PERMIT <sub>4</sub>	188411 <sup>b</sup>	\$100.00 <sup>f</sup>
07/08/15	KELLY COLLEEN	11000 <sup>b</sup>	X/		BURN PERMIT <sub>b</sub>	188411 <sup>b</sup>	\$25.00 <sup>4</sup>
07/08/15	SENON MOYA	11001 <sup>b</sup>	X/		BURN PERMIT (2) <sub>4</sub>	188411 <sup>b</sup>	\$50.00 <sup>Δ</sup>
07/08/15	ROLANDO MEDRANO LA PALMA ADC	11002 <sup>b</sup>		X/	DAY CARE OCCUPANCY <sub>4</sub>	188411 <sup>b</sup>	\$75.00 <sup>4</sup>
07/08/15	RAMON ORTIZ	11003 <sup>b</sup>	X/		BURN PERMIT <sub>b</sub>	188411 <sup>b</sup>	\$25.00 <sup>Δ</sup>
07/08/15	ARNOLDO OCHOA OFFICE & PROPANE SALES	11004 <sup>b</sup>		X/	BUSINESS OCCUPANCY <sub>f</sub>	188411 <sup>b</sup>	\$75.00 <sup>4</sup>
07/08/15	FERNANDINO GARCIA	11005 <sup>b</sup>		X/	BURN PERMIT <sub>Δ</sub>	188411 <sup>b</sup>	\$25.00 <sup>4</sup>
07/08/15	DEBBIE CRUZ	11006 <sup>b</sup>	X/		BURN PERMIT <sub>b</sub>	188411 <sup>b</sup>	\$25.00 <sup>4</sup>
07/08/15	MARIA ALMAZAN	11007 <sup>b</sup>	X/		BURN PERMIT <sub>4</sub>	188411 <sup>b</sup>	\$25.00 <sup>4</sup>
07/09/15	NANCY JIMENEZ JIMENEZ PEDIATRICS	11008 <sup>b</sup>		X/	BUSINESS OCCUPANCY <sub>4</sub>	188624 <sup>4</sup>	\$125.00 <sup>4</sup>
07/09/15	GUADALUPE H YBARRA	11009 <sup>b</sup>	X/		BURN PERMIT <sub>4</sub>	188624 <sup>b</sup>	\$25.00 <sup>4</sup>
07/09/15	ALMA ROSA PALOMAREZ	11010 <sup>b</sup>		X/	BURN PERMIT <sub>4</sub>	188624 <sup>4</sup>	\$25.00 <sup>4</sup>
07/10/15	BRIAN CARY	11011 <sup>b</sup>	X/		BURN PERMIT <sub>4</sub>	188625 <sup>b</sup>	\$25.00 <sup>4</sup>
07/14/15	RENE FARIAS	11012 <sup>b</sup>		X/	BURN PERMIT <sub>Δ</sub>	188626 <sup>4</sup>	\$25.00 <sup>4</sup>
07/14/15	VOID	11013 <sup>b</sup>			VOID <sub>Δ</sub>	188626 <sup>b</sup>	\$0.00 <sup>4</sup>
07/15/15	EFRAIN GOMEZ	11014 <sup>b</sup>	X/		BURN PERMIT <sub>4</sub>	188623 <sup>4</sup>	\$25.00 <sup>b</sup>
07/15/15	NORA AGUILAR	11015 <sup>b</sup>	X/		BURN PERMIT <sub>4</sub>	188623 <sup>b</sup>	\$25.00 <sup>4</sup>
07/15/15	EDUARDO DE LA ROSA FOSTER HOME	11016 <sup>b</sup>	X/		BUSINESS OCCUPANCY <sub>Δ</sub>	188623 <sup>b</sup>	\$75.00 <sup>4</sup>
07/15/15	GRACIANA RODRIGUEZ	11017 <sup>b</sup>	X/		BURN PERMIT <sub>4</sub>	188623 <sup>4</sup>	\$25.00 <sup>4</sup>
07/15/15	JESSE HIRSHMANN	11018 <sup>b</sup>	X/		BURN PERMIT <sub>4</sub>	188623 <sup>b</sup>	\$25.00 <sup>Δ</sup>
07/15/15	ERASMO CISNEROS TIRE DIST BLACK GOLD INC	11019 <sup>b</sup>	X/		BUILDING PERMIT <sub>4</sub>	188623 <sup>4</sup>	\$200.00 <sup>4</sup>
07/15/15	ARTURO LOPEZ	11020 <sup>b</sup>	X/		BURN PERMIT <sub>4</sub>	188623 <sup>b</sup>	\$25.00 <sup>Δ</sup>
07/15/15	ELEAZAR RODRIGUEZ	11021 <sup>b</sup>	X/		BURN PERMIT <sub>4</sub>	188623 <sup>b</sup>	\$25.00 <sup>Δ</sup>
07/15/15	ANA MARIA PEREZ BERRETO	11022 <sup>b</sup>	X/		BURN PERMIT <sub>Δ</sub>	188623 <sup>Δ</sup>	\$25.00 <sup>4</sup>
07/15/15	HERMALINDA FLORES	11023 <sup>b</sup>	X/		BURN PERMIT <sub>4</sub>	188623 <sup>b</sup>	\$25.00 <sup>4</sup>
07/15/15	LARRY DONALD WILLIS	11024 <sup>b</sup>		X/	BURN PERMIT <sub>4</sub>	188623 <sup>4</sup>	\$25.00 <sup>4</sup>
07/15/15	JUAN VAIZ	11025 <sup>b</sup>	X/		BURN PERMIT (2) <sub>Δ</sub>	188623 <sup>b</sup>	\$50.00 <sup>Δ</sup>

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07/15/15	MARTIN FLORES	11026 <sup>b</sup>	X/		BURN PERMIT <sup>b</sup>	188623 <sup>f</sup>	\$25.00 <sup>b</sup>
07/15/15	JUAN ORTIZ BARRAGAN	11027 <sup>b</sup>	X/		BURN PERMIT <sup>b</sup>	188623 <sup>f</sup>	\$25.00 <sup>b</sup>
07/15/15	MARTIN MONTON	11028 <sup>b</sup>	X/		BURN PERMIT <sup>b</sup>	188623 <sup>f</sup>	\$25.00 <sup>b</sup>
07/15/15	PATRICIA ARGUIJO SANTA FE INCOME TAX	11029 <sup>b</sup>		X/	BUSINESS OCCUPANCY <sup>b</sup>	188623 <sup>f</sup>	\$75.00 <sup>b</sup>
07/15/15	DAVID TRUJILLO MORA TIRES & TRUCK SVC.	11030 <sup>b</sup>	X/		BUSINESS OCCUPANCY <sup>b</sup>	188623 <sup>f</sup>	\$75.00 <sup>b</sup>
07/15/15	RAMON OLGUIN	11031 <sup>b</sup>	X/		BURN PERMIT <sup>b</sup>	188623 <sup>f</sup>	\$25.00 <sup>b</sup>
07/15/15	BERTHA CAVAZOS	11032 <sup>b</sup>		X/	BURN PERMIT <sup>b</sup>	188623 <sup>f</sup>	\$25.00 <sup>b</sup>
07/15/15	JENNIFER SOLIS	11033 <sup>b</sup>	X/		BURN PERMIT <sup>b</sup>	188623 <sup>f</sup>	\$25.00 <sup>b</sup>
07/15/15	CAROLINE PAWELEK	11034 <sup>b</sup>	X/		BURN PERMIT <sup>b</sup>	188623 <sup>f</sup>	\$25.00 <sup>b</sup>
07/15/15	DANIEL ARNOLD	11035 <sup>b</sup>	X/		BURN PERMIT <sup>b</sup>	188623 <sup>f</sup>	\$25.00 <sup>b</sup>
07/15/15	REBECCA CONTRERAS GROWING TOGETHER	11036 <sup>b</sup>	X/		DAY CARE OCCUPANCY <sup>b</sup>	188623 <sup>f</sup>	\$75.00 <sup>b</sup>
07/15/15	FERNANDO CASTILLO	11037 <sup>b</sup>	X/		BURN PERMIT <sup>b</sup>	188623 <sup>f</sup>	\$25.00 <sup>b</sup>
07/15/15	ROSALVA REYNA	11038 <sup>b</sup>	X/		BUSINESS OCCUPANCY <sup>b</sup>	188623 <sup>f</sup>	\$75.00 <sup>b</sup>
07/15/15	LLOYD LANE	11039 <sup>b</sup>	X/		BURN PERMIT <sup>b</sup>	188623 <sup>f</sup>	\$25.00 <sup>b</sup>
07/15/15	DIANA RAMIREZ	11040 <sup>b</sup>	X/		BURN PERMIT <sup>b</sup>	188623 <sup>f</sup>	\$25.00 <sup>b</sup>
07/15/15	EDNA ANZALDUA	11041 <sup>b</sup>		X/	BURN PERMIT <sup>b</sup>	188623 <sup>f</sup>	\$25.00 <sup>b</sup>
07/15/15	JOSE SAENZ	11042 <sup>b</sup>	X/		BURN PERMIT <sup>b</sup>	188623 <sup>f</sup>	\$25.00 <sup>b</sup>
07/15/15	GUILLERMO PRADO	11043 <sup>b</sup>	X/		BURN PERMIT <sup>b</sup>	188623 <sup>f</sup>	\$25.00 <sup>b</sup>
07/15/15	MARGARITA Z ZAMORA	11044 <sup>b</sup>	X/		BURN PERMIT <sup>b</sup>	188623 <sup>f</sup>	\$25.00 <sup>b</sup>
07/15/15	CELSO RODRIGUEZ	11045 <sup>b</sup>	X/		BURN PERMIT <sup>b</sup>	188623 <sup>f</sup>	\$25.00 <sup>b</sup>
07/15/15	PEDRO GARCIA	11046 <sup>b</sup>	X/		BURN PERMIT <sup>b</sup>	188623 <sup>f</sup>	\$25.00 <sup>b</sup>
07/15/15	MARIA D GARCIA SALINAS	11047 <sup>b</sup>	X/		BURN PERMIT <sup>b</sup>	188623 <sup>f</sup>	\$25.00 <sup>b</sup>
07/15/15	LIRO ZAPATA	11048 <sup>b</sup>	X/		BURN PERMIT <sup>b</sup>	188623 <sup>f</sup>	\$25.00 <sup>b</sup>
07/15/15	AMELIA RODRIGUEZ	11049 <sup>b</sup>	X/		BURN PERMIT <sup>b</sup>	188623 <sup>f</sup>	\$25.00 <sup>b</sup>
07/15/15	JORGE ZAPATA CHURCH ADDITION	11050 <sup>b</sup>		X/	BUILDING PERMIT <sup>b</sup>	188623 <sup>f</sup>	\$200.00 <sup>b</sup>
07/15/15	NATASHA REYNA	11051 <sup>b</sup>	X/		BURN PERMIT <sup>b</sup>	188623 <sup>f</sup>	\$25.00 <sup>b</sup>
07/15/15	MAGALY GARCIA DYNAMIC REHAB GROUP LLC	11052 <sup>b</sup>		X/	HEALTH CARE OCCUPANCY <sup>b</sup>	188623 <sup>f</sup>	\$125.00 <sup>b</sup>
07/15/15	BARBARA HILL CHRISTIAN DAY CARE	11053 <sup>b</sup>		X/	BUSINESS OCCUPANCY <sup>b</sup>	188623 <sup>f</sup>	\$75.00 <sup>b</sup>

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07/15/15	EVANGELINA GUERRERO	11054	X		BURN PERMIT	188623	\$25.00
07/15/15	LEIDY M NAVARRO RASPAS'S EMELY	11055	X		BUSINESS OCCUPANCY	188623	\$75.00
07/15/15	VICTOR SANTANA	11056	X		BURN PERMIT	188623	\$25.00
07/15/15	DANIEL MERAZ	11057	X		BURN PERMIT	188623	\$25.00
07/15/15	AGUSTINA SAENZ	11058		X	BURN PERMIT	188623	\$25.00
07/15/15	RENE CEPEDA ANJULO	11059	X		BURN PERMIT	188623	\$25.00
07/15/15	ABEL CABALLERO	11060	X		BURN PERMIT	188623	\$25.00
07/15/15	JOSE ANTONIO SALAZAR	11061	X		BURN PERMIT	188623	\$25.00
07/15/15	YOLANDA MCGEE	11062	X		BURN PERMIT	188623	\$25.00
07/15/15	ROSALBA LOPEZ	11063	X		BURN PERMIT	188623	\$25.00
07/15/15	MAYDIN MEDIA VILLA MELENDEZ	11064		X	BURN PERMIT	188623	\$25.00
07/15/15	ELIZABETH SUBUH	11065	X		BURN PERMIT	188623	\$25.00
07/15/15	FIDELA MALDONADO	11066	X		BURN PERMIT	188623	\$25.00
07/15/15	RAMIRO GARZA CAR LOT	11067		X	BUILDING PERMIT	188623	\$200.00
07/15/15	GERARDO GARCIA	11068	X		BURN PERMIT	188623	\$25.00
07/15/15	MISSION REGIONAL MEDICAL CENTER MISSION DOCTORS GROUP DBA MISSION HEALTH	11069		X	BUSINESS OCCUPANCY	188623	\$125.00
07/15/15	ANA CEDILLO	11070	X		BURN PERMIT	188623	\$25.00
07/15/15	LAURA DE LA ROSA	11071	X		BURN PERMIT	188623	\$25.00
07/15/15	ROSA ESTRADA	11072	X		BURN PERMIT	188623	\$25.00
07/15/15	BRIAN ANSIEL	11073	X		BURN PERMIT	188623	\$25.00
07/15/15	JOSE NAVEJA HAPPY KIDS LEARNING CENTER	11074	X		BUSINESS OCCUPANCY	188623	\$75.00
07/15/15	LEONEL SALINAS SALINAS MUFFLER	11075		X	BUSINESS OCCUPANCY	188623	\$75.00
07/15/15	LEOPOLDO CORONADO	11076	X		BURN PERMIT	188623	\$25.00
07/15/15	MINERVA BELMARES	11077	X		BURN PERMIT	188623	\$25.00
07/15/15	ANGELICA CORONADO TORTILLERIA DE RODRIGUEZ	11078	X		BUSINESS OCCUPANCY	188623	\$75.00
07/15/15	CLAUDIA VILLEGAS EXPRESS DRIVING SCHOOL	11079	X		BUSINESS OCCUPANCY	188623	\$75.00
07/15/15	EDUARDO GONZALEZ MOBILE FOOD TRAILER	11080	X		BUSINESS OCCUPANCY	188623	\$75.00
07/22/15	JOSE A. VEGA	11081	X		BURN PERMIT	188851	\$25.00

Xle

07/22/15	ISRAEL FOX	11082 <del>8</del>	X			BURN PERMIT <del>4</del>	188851 <del>4</del>	\$25.00 <del>4</del>
07/22/15	NATIVIDAD RIVERA	11083 <del>8</del>	X			BURN PERMIT <del>4</del>	188851 <del>4</del>	\$25.00 <del>4</del>
07/22/15	SERGIO SAENZ	11084 <del>4</del>	X			BURN PERMIT <del>4</del>	188851 <del>4</del>	\$25.00 <del>4</del>
07/22/15	EVANGELINA HERRERA	11085 <del>4</del>	X			BURN PERMIT <del>4</del>	188851 <del>4</del>	\$25.00 <del>4</del>
07/22/15	ARIEL DAVILA	11086 <del>4</del>	X			BURN PERMIT <del>4</del>	188851 <del>4</del>	\$25.00 <del>4</del>
07/22/15	HERVEY LOPEZ	11087 <del>4</del>	X			BURN PERMIT (2) <del>4</del>	188851 <del>4</del>	\$50.00 <del>4</del>
07/22/15	ROBERTO TORRES	11088 <del>4</del>	X			BURN PERMIT <del>4</del>	188851 <del>4</del>	\$25.00 <del>4</del>
07/22/15	OMAR MEJIA MOSQUEDA	11089 <del>4</del>	X			BURN PERMIT <del>4</del>	188851 <del>4</del>	\$25.00 <del>4</del>
07/22/15	AMERICA MACIAS	11090 <del>4</del>	X			BURN PERMIT <del>4</del>	188851 <del>4</del>	\$25.00 <del>4</del>
07/22/15	JOSE A. PEREZ LITTLE CEASARS	11091 <del>4</del>	X			BUSINESS OCCUPANCY <del>4</del>	188851 <del>4</del>	\$75.00 <del>4</del>
07/22/15	MARICELA VERA PRO CARRIERS	11092 <del>4</del>		X		BUSINESS OCCUPANCY <del>4</del>	188851 <del>4</del>	\$75.00 <del>4</del>
07/22/15	RUBEN QUINTERO	11093 <del>4</del>	X			BURN PERMIT <del>4</del>	188851 <del>4</del>	\$25.00 <del>4</del>
07/22/15	JUAN GUTIERREZ	11094 <del>4</del>	X			BURN PERMIT <del>4</del>	188851 <del>4</del>	\$25.00 <del>4</del>
07/22/15	IRENE GONZALEZ	11095 <del>4</del>	X			BURN PERMIT <del>4</del>	188851 <del>4</del>	\$25.00 <del>4</del>
07/22/15	ZACK KRIEGER	11096 <del>4</del>	X			BURN PERMIT <del>4</del>	188851 <del>4</del>	\$25.00 <del>4</del>
07/22/15	ANNA LEAL	11097 <del>4</del>		X		COMMERCIAL BURN PERMIT <del>4</del>	188851 <del>4</del>	\$100.00 <del>4</del>
07/22/15	MARIA CASANOVA	11098 <del>4</del>	X			BURN PERMIT <del>4</del>	188851 <del>4</del>	\$25.00 <del>4</del>
07/22/15	ELIAZAR GARCIA	11099 <del>4</del>	X			BURN PERMIT <del>4</del>	188851 <del>4</del>	\$25.00 <del>4</del>
07/22/15	RAUL VENEGAS MONTE CRISTO LEARNING CENTER	11100 <del>4</del>		X		BUSINESS OCCUPANCY <del>4</del>	188851 <del>4</del>	\$75.00 <del>4</del>
07/22/15	RICARDO ESPERICUETA	11101 <del>4</del>	X			BURN PERMIT <del>4</del>	188851 <del>4</del>	\$25.00 <del>4</del>
07/22/15	RAYMOND ESCOBEDO MUNGIS	11102 <del>4</del>	X			BUSINESS OCCUPANCY <del>4</del>	188851 <del>4</del>	\$75.00 <del>4</del>
07/22/15	RUBEN ALANIZ	11103 <del>4</del>	X			BURN PERMIT <del>4</del>	188851 <del>4</del>	\$25.00 <del>4</del>
07/22/15	IRASEMA LOPEZ LEARNING STEPS DAYCARE	11104 <del>4</del>		X		BUSINESS OCCUPANCY <del>4</del>	188851 <del>4</del>	\$75.00 <del>4</del>
07/22/15	OMAR & PATRICIA MENDOZA FOSTER HOME	11105 <del>4</del>	X			BUSINESS OCCUPANCY <del>4</del>	188851 <del>4</del>	\$75.00 <del>4</del>
07/22/15	ROSBE SAAVEDRA	11106 <del>4</del>			X	BURN PERMIT <del>4</del>	188851 <del>4</del>	\$25.00 <del>4</del>
07/22/15	RAMON BLANCO	11107 <del>4</del>	X			BURN PERMIT <del>4</del>	188851 <del>4</del>	\$25.00 <del>4</del>
07/22/15	JESUS MUNOZ	11108 <del>4</del>		X		BURN PERMIT <del>4</del>	188851 <del>4</del>	\$25.00 <del>4</del>
07/22/15	JONATHAN DE LA FUENTE	11109 <del>4</del>	X			BURN PERMIT <del>4</del>	188851 <del>4</del>	\$25.00 <del>4</del>

x/f

07/22/15	DANIEL DE HOYOS	11110	X/		BURN PERMIT	188851	\$25.00
07/22/15	SYLVIA ELIZONDO WHATABURGER	11111	X/		BUSINESS OCCUPANCY	188851	\$75.00
07/22/15	JESUS POMPA J-N-M WIRELESS	11112		X/	BUSINESS OCCUPANCY	188851	\$75.00
07/22/15	RAQUEL VILLARREAL	11113	X/		BURN PERMIT	188851	\$25.00
07/22/15	CANDY LEAL ROCKING HORSE DAYCARE	11114		X/	BUSINESS OCCUPANCY	188851	\$75.00
07/22/15	JUAN GUAJARDO	11115	X/		BURN PERMIT	188851	\$25.00
07/22/15	LOURDES CLARK TAQUERIA	11116	X/		BUSINESS OCCUPANCY	188851	\$75.00
07/22/15	MARIA GARCIA BEAUTY SALON	11117	X/		BUSINESS OCCUPANCY	188851	\$75.00
07/22/15	ARMANDINA GARZA	11118		X/	BURN PERMIT	188851	\$25.00
07/22/15	SISTER EMILY JACSON THRIFT STORE	11119		X/	BUILDING PERMIT	188851	\$200.00
07/22/15	VOID	11120			VOID	188851	\$0.00
07/22/15	LETICIA RAMIREZ LOS LUKAZ	11121	X/		BUSINESS OCCUPANCY	188851	\$75.00
07/22/15	MOISES MORIN	11122	X/		BURN PERMIT	188851	\$25.00
07/22/15	JULIANNA S. GARZA NADA ES FACIL DRIVE THRU	11123	X/		BUSINESS OCCUPANCY	188851	\$75.00
07/22/15	MARIA RODRIGUEZ	11124	X/		BURN PERMIT	188851	\$25.00
07/22/15	GUADALUPE CASTILLO	11125	X/		BURN PERMIT	188851	\$25.00
07/22/15	ALEJANDRO MENDOZA	11126		X/	BURN PERMIT	188851	\$25.00
07/22/15	ALEIDA LOPEZ	11127		X/	BURN PERMIT	188851	\$25.00
07/22/15	JESUS CANTU	11128	X/		BURN PERMIT	188851	\$25.00
07/27/15	EFRAIN VILLARREAL HC WIC CLINIC	11129		X/	BUSINESS OCCUPANCY	188964	\$75.00
07/27/15	MARIA ESPERICUETA	11130		X/	BURN PERMIT	1888964	\$25.00
07/28/15	HERACLIO MARTINEZ	11131	X/		BURN PERMIT	189131	\$25.00
07/29/15	GERARDO DOBAO	11132	X/		BURN PERMIT	189132	\$25.00
07/29/15	BASILISA HARPER	11133	X/		BURN PERMIT	189132	\$25.00
07/29/15	RAUL SOLIS	11134	X/		BURN PERMIT	189132	\$25.00
07/29/15	BLANCA GONZALEZ ANGELICAL HOME HEALTH	11135		X/	BUSINESS OCCUPANCY	189132	\$75.00
07/29/15	RICHARD HERBERT SCHURLOCK	11136		X/	BURN PERMIT (2)	189132	\$50.00
07/29/15	ABRAHAM CASTILLO	11137	X/		BURN PERMIT	189132	\$25.00

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07/29/15	OSCAR FARIAS	11138	X		BURN PERMIT	189132	\$25.00
07/29/15	JUAN JOSE CHAVEZ	11139	X		BURN PERMIT	189132	\$25.00
07/29/15	FERNANDO SANCHEZ JR.	11140	X		BURN PERMIT	189132	\$25.00
07/29/15	UNA NUEVA ESPERNAZA ADC	11141		X	BUSINESS OCCUPANCY	189132	\$75.00
07/29/15	LUIS RAMIREZ 6 CITY	11142	X		BUSINESS OCCUPANCY	189132	\$75.00
07/29/15	ORLANDO CAVAZOS	11143	X		BURN PERMIT	189132	\$25.00
07/29/15	JOSEPH FLORES	11144	X		BURN PERMIT	189132	\$25.00
07/29/15	MICHAEL FLOWERS	11145		X	BURN PERMIT	189132	\$25.00
07/29/15	GLORIA FLORES THE APPLE TREE DAYCARE	11146		X	BUSINESS OCCUPANCY	189132	\$75.00
07/29/15	ALFARO CATARINO FOSTER HOME	11147		X	BUSINESS OCCUPANCY	189132	\$75.00
07/29/15	ENRIQUE MEJIA	11148	X		BURN PERMIT	189132	\$25.00
07/29/15	LINDA GARZA	11149	X		BURN PERMIT	189132	\$25.00
07/29/15	HECTOR SOTO	11150	X		BURN PERMIT	189132	\$25.00
07/29/15	NATALIA CHAPA	11151	X		BURN PERMIT	189132	\$25.00
07/29/15	CAMILLE RICH	11152		X	BURN PERMIT	189132	\$25.00
07/29/15	ROBERT ESCOBAR CASA HAVANA	11153		X	BUSINESS OCCUPANCY	189132	\$75.00
07/29/15	VOID	11154			VOID	189132	\$0.00
07/29/15	JUAN A. LEAL EL DORADO PALLET	11155	X		BUSINESS OCCUPANCY	189132	\$75.00
07/29/15	ENRIQUE DE LA CRUZ ELENA'S BEAUTY	11156	X		BUSINESS OCCUPANCY	189132	\$75.00
07/29/15	AMANDA JASSO WESTERN FINANCE	11157		X	BUSINESS OCCUPANCY	189132	\$75.00
07/29/15	NORMA GARCIA	11158	X		BURN PERMIT	189132	\$25.00
07/29/15	MARIA RODRIGUEZ	11159		X	BURN PERMIT	189132	\$25.00
07/29/15	BALDEMAR SALINAS	11160	X		BURN PERMIT	189132	\$25.00
07/29/15	PABLO ZAMORA	11161	X		BURN PERMIT	189132	\$25.00
07/29/15	DAVID GOMEZ TAQUERIA EL 7	11162		X	FIRE PROTECTION SYSTEM PERMIT	189132	\$150.00
07/29/15	GERARDO ALANIZ	11163	X		BURN PERMIT (2)	189132	\$50.00
07/29/15	NORA ELIA MORALES	11164	X		BURN PERMIT	189132	\$25.00
07/29/15	KATHLEEN PLUMMER	11165		X	BURN PERMIT	189132	\$25.00

X/h

07/29/15	EVA SAGREDO	11166 <sub>4</sub>	X ✓		BURN PERMIT <sub>4</sub>	189132 <sub>4</sub>	\$25.00 <sub>4</sub>
07/29/15	BRENDA GALICIA HERBALIFE	11167 <sub>4</sub>	X ✓		BUSINESS OCCUPANCY <sub>4</sub>	189132 <sub>4</sub>	\$75.00 <sub>4</sub>
07/29/15	SILVIA BRIONES DE GUARDIOLA	11168 <sub>4</sub>	X /		BURN PERMIT <sub>4</sub>	189132 <sub>4</sub>	\$25.00 <sub>4</sub>
07/29/15	GILBERT SANCHEZ	11169 <sub>4</sub>	X ✓		BURN PERMIT <sub>4</sub>	189132 <sub>4</sub>	\$25.00 <sub>4</sub>
07/29/15	MARIA NATAREN	11170 <sub>4</sub>	X ✓		BURN PERMIT (2) <sub>4</sub>	189132 <sub>4</sub>	\$50.00 <sub>4</sub>
07/30/15	MARIA CANO	11171 <sub>4</sub>	X ✓		BURN PERMIT <sub>4</sub>	189134 <sub>4</sub>	\$25.00 <sub>4</sub>
						<i>Grand Total</i>	\$12,471.18

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

1 X25b

Approved by  Fire Marshal Date 8/17/15 Prepared by: Elizabeth Castro Administrative Assistant Date 08/17/15


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

RECEIVED BY  
COUNTY AUDITOR  
2015 AUG 20 PM 3 11

Revised

HIDALGO COUNTY AUDITOR'S OFFICE  
APPROVED BY:   
DATE: 8/20/15 9/9/15

X/i

# 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](http://www.co.hidalgo.tx.us/auditor)



EDINBURG, TEXAS 78539

September 18, 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 July 2015

Dear Mr. Martinez:

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

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#### HIDALGO COUNTY DISTRICT JUDGES

LUIS M. SINGLETERRY  
JUDGE, 92<sup>ND</sup> D.C.

RODOLFO DELGADO  
JUDGE, 93<sup>RD</sup> D.C.

J. R. "BOBBY" FLORES  
JUDGE, 139<sup>TH</sup> D.C.

ROSE GUERRA REYNA  
JUDGE, 206<sup>TH</sup> D.C.

JUAN R. PARTIDA  
JUDGE, 275<sup>TH</sup> D.C.

MARIO E. RAMIREZ, JR.  
JUDGE, 332<sup>ND</sup> D.C.

NOE GONZALEZ  
JUDGE, 370<sup>TH</sup> D.C.  
OVERSEER

LETICIA LOPEZ  
JUDGE, 389<sup>TH</sup> D.C.

AIDA SALINAS FLORES  
JUDGE, 398<sup>TH</sup> D.C.

ISRAEL RAMON, JR.  
JUDGE, 430<sup>TH</sup> D.C.

JESSE CONTRERAS  
JUDGE, 449<sup>TH</sup> D.C.

- Verified receipts issued followed a sequential order.
- Verified that procedures for voided receipts were properly followed.
- Reviewed *Daily Remittance* to determine whether fees collected were properly accounted and deposited with the County Treasurer on 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 July 2015 were \$12,471.18. Based on the results of our review, we have concluded that generally fees collected were properly accounted and reported; however, improvements could be made to the system of internal controls as noted in the following observation.

**Observation No. 1:**

We noted during our review that a void receipt did not contain the original receipt attached to the other copies of the void receipt. According to the Fire Marshal's staff, a constituent made a payment by check. However, staff noticed that the check was written for \$25.00 instead of the service fee of \$75.00 after the constituent left the Fire Marshal's Office. The service was not conducted and the receipt was voided; however, the check was deposited, in error. A refund request was submitted to the Auditor's Office.

The County Auditor's Office requires that prior to accepting a check, the cashier must verify that the check is written for the exact amount due. The cashier must examine the check prior to issuing a receipt.

Failure to ensure that the check is written for the exact amount due may result in the loss of County funds.

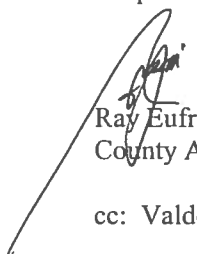
**Recommendation:**

Management should ensure that prior to accepting a check, cashiers verify that the check is written for the exact amount due.

Please provide a management response for the observation above by September 24, 2015.

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

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**HIDALGO COUNTY DISTRICT JUDGES**

**HIDALGO COUNTY HEALTH DEPARTMENT  
ENVIRONMENTAL HEALTH DIVISION  
MONTHLY FEES REPORT  
JULY 2015**

*PBC*

**Part I: RECAP OF COLLECTIONS**

**A. TOTAL CASH COLLECTED**

\$42,445.00 *4*

1. ON-SITE SEWAGE DISPOSAL INSPECTION PERMIT FEES

a. INSTALLATION PERMIT FEE

*X13-X14*

1. EDINBURG	<u>\$12,580.00</u> <i>4 X14</i>
2. MISSION	<u>\$-</u>
3. WESLACO	<u>\$-</u>

\$12,580.00 *4 X14*

b. FINAL INSPECTION PERMIT FEE

1. EDINBURG	<u>\$8,880.00</u> <i>4 X14</i>
2. MISSION	<u>\$-</u>
3. WESLACO	<u>\$-</u>

\$8,880.00 *4 X10, X14*

2. RESTAURANT INSPECTION FEE

\$16,725.00 *4 X13*

3. FOOD HANDLER'S CERTIFICATE FEES

\$4,260.00 *4 X13*

4. MOBILE UNIT DECAL FEES

\$-

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

\$42,445.00 *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
<b>LOCAL FEES</b>					
Installation Permit Fee	\$75	HSC § 366.001 (A)	<u>148</u> <i>X7</i>	1100-345-21-340-000-0-000	<u>\$11,100.00</u> <i>X7, X8</i>
Final Inspection Permit Fee	\$60	HSC § 366.001 (A)	<u>148</u> <i>X10</i>	1100-345-25-340-000-0-000	<u>\$8,880.00</u> <i>X10, X11</i>
Restaurant Inspection Fee	\$150, \$125, \$100	HSC § 437.012	<u>167</u> <i>X13</i>	1100-345-22-340-000-0-000	<u>\$16,725.00</u> <i>X3, X4</i>
Food Handler's Certificate Fee	\$20	HSC § 438.047	<u>213</u> <i>X3</i>	1100-345-23-340-001-0-000	<u>\$4,260.00</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	<u>148</u> <i>X7</i>	1100-207-20-000-002-0-000	<u>\$1,480.00</u> <i>X1, X9</i>
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TOTAL AMOUNT DUE TO THE COUNTY TREASURER:

\$42,445.00 *X13-X14*

variance should => "0"

*Malleal*

PREPARED BY

9/15/15

DATE

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

9/15/15

DATE

*Sandra Day*  
HEALTH DEPARTMENT DIRECTOR

RECEIVED BY  
COUNTY AUDITOR  
SEP 16 PM 3 55  
*X13-X14*

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: *[Signature]*  
DATE: 9/10/15 *[Signature]*

# 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](http://www.co.hidalgo.tx.us/auditor)



EDINBURG, TEXAS 78539

September 9, 2015

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

Re: Review of the *Monthly Fees Report* and Supporting Documentation  
For the month of July 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 July 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 July 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 dates of the *Monthly Fees Report* 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 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 followed sequential order.
- Verified that procedures for voided receipts were properly followed.

---

#### HIDALGO COUNTY DISTRICT JUDGES

LUIS M. SINGLETERRY  
JUDGE, 92<sup>ND</sup> D.C.

RODOLFO DELGADO  
JUDGE, 93<sup>RD</sup> D.C.

J. R. "BOBBY" FLORES  
JUDGE, 139<sup>TH</sup> D.C.

ROSE GUERRA REYNA  
JUDGE, 206<sup>TH</sup> D.C.

JUAN R. PARTIDA  
JUDGE, 275<sup>TH</sup> D.C.

MARIO E. RAMIREZ, JR.  
JUDGE, 332<sup>ND</sup> D.C.

NOE GONZALEZ  
JUDGE, 376<sup>TH</sup> D.C.  
OVERSEER

LETICIA LOPEZ  
JUDGE, 389<sup>TH</sup> D.C.

aida salinas flores  
JUDGE, 398<sup>TH</sup> D.C.

ISRAEL RAMON, JR.  
JUDGE, 430<sup>TH</sup> D.C.

JESSE CONTRERAS  
JUDGE, 449<sup>TH</sup> 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 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 Report*, among other supporting documentation, to verify proper completion.

**Conclusion:**

Total collections for the month of July 2015 were \$42,445.00. Based on the results of our review, we have concluded that 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, Arcy B. Duran, CPA, Director of Audit, at ext. 4645, or me at ext. 4604.

Respectfully,



Ray Euffacio, CPA  
County Auditor

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

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

Jul-15

*PBC*

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-Jul	222-01480	222-01485	\$ 150.00	\$ 25.00	\$ 125.00	7/1/2015	222 00130	7/2/2015	188215	-1	\$ -
2	2-Jul	222-01486	222-01491	\$ 200.00	\$ 50.00	\$ 150.00	7/2/2015	222 00131	7/14/2015	188500	-12	\$ -
3	3-Jul	HOLIDAY						222			0	\$ -
4	4-Jul	CLOSED						222			0	\$ -
5	5-Jul	CLOSED						222			0	\$ -
6	6-Jul	222-01492	222-01508	\$ 525.00	\$ -	\$ 525.00	7/6/2015	222 00132	7/14/2015	188501	-8	\$ -
7	7-Jul	222-01509	222-01519	\$ 425.00	\$ 50.00	\$ 375.00	7/7/2015	222 00133	7/15/2015	188585	-8	\$ -
8	8-Jul	222-01520	222-01528	\$ 250.00	\$ 75.00	\$ 175.00	7/8/2015	222 00134	7/15/2015	188586	-7	\$ -
9	9-Jul	222-01529	222-01533	\$ 125.00	\$ -	\$ 125.00	7/9/2015	222 00135	7/15/2015	188587	-6	\$ -
10	10-Jul	222-01534	222-01545	\$ 300.00	\$ 25.00	\$ 275.00	7/10/2015	222 00136	7/15/2015	188588	-5	\$ -
11	11-Jul	CLOSED						222			0	\$ -
12	12-Jul	CLOSED						222			0	\$ -
13	13-Jul	222-01546	222-01557	\$ 300.00	\$ -	\$ 300.00	7/13/2015	222 00137	7/15/2015	188590	-2	\$ -
14	14-Jul	222-01558	222-01569	\$ 400.00	\$ 25.00	\$ 375.00	7/14/2015	222 00138	7/15/2015	188592	-1	\$ -
15	15-Jul	222-01570	222-01577	\$ 225.00	\$ -	\$ 225.00	7/15/2015	222 00139	7/16/2015	188644	-1	\$ -
16	16-Jul	222-01578	222-01578	\$ 25.00	\$ -	\$ 25.00	7/16/2015	222 00140	7/20/2015	188739	-4	\$ -
17	17-Jul	222-01579	222-01585	\$ 300.00	\$ 150.00	\$ 150.00	7/17/2015	222 00141	7/22/2015	188798	-5	\$ -
18	18-Jul	CLOSED						222			0	\$ -
19	19-Jul	CLOSED						222			0	\$ -
20	20-Jul	222-01586	222-01595	\$ 250.00	\$ -	\$ 250.00	7/20/2015	222 00142	7/23/2015	188815	-3	\$ -
21	21-Jul	222-01596	222-01599	\$ 100.00	\$ 25.00	\$ 75.00	7/21/2015	222 00143	7/23/2015	188837	-2	\$ -
22	22-Jul	222-01600	222-01604	\$ 150.00	\$ 25.00	\$ 125.00	7/22/2015	222 00144	7/24/2015	188875	-2	\$ -
23	23-Jul	222-01605	222-01611	\$ 200.00	\$ -	\$ 200.00	7/23/2015	222 00145	7/24/2015	188876	-1	\$ -
24	24-Jul	222-01612	222-01619	\$ 200.00	\$ -	\$ 200.00	7/24/2015	222 00146	7/31/2015	189124	-7	\$ -
25	25-Jul	CLOSED						222			0	\$ -
26	26-Jul	CLOSED						222			0	\$ -
27	27-Jul	222-01620	222-01628	\$ 300.00	\$ -	\$ 300.00	7/27/2015	222 00147	7/31/15 & 8/7/15	189125 & 189341	#VALUE!	\$ -
28	28-Jul	222-01629	222-01633	\$ 225.00	\$ 100.00	\$ 125.00	7/28/2015	222 00148	7/31/2015	189126	-3	\$ -
29	29-Jul	222-01634	222-01637	\$ 125.00	\$ -	\$ 125.00	7/29/2015	222 00149	7/31/2015	189152	-2	\$ -
30	30-Jul	222-01638	222-01639	\$ 100.00	\$ 50.00	\$ 50.00	7/30/2015	222 00150	7/31/2015	189157	-1	\$ -
31	31-Jul	222-01640	222-01650	\$ 400.00	\$ 225.00	\$ 175.00	7/31/2015	222 00151	8/3/2015	189200	-3	\$ -

TOTALS \$5,275.00 \$ 825.00 \$4,450.00

*x25b x25 da x26, x26a 1*

TOTAL AMOUNT DUE TO GENERAL FUND-----1100-322-70-122-000-0-000-----	\$	5,275.00
LESS: TOTAL AMOUNT REMITTED TO GENERAL FUND (DIRECT DEPOSIT)-----	\$	825.00
TOTAL FUNDS DUE TO THE COUNTY TREASURER-----	\$	4,450.00

*x24*

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.

APPROVED BY: *Ernie Zamora*

8/7/15  
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: *Ernie Zamora*  
 DATE: *8/31/15*

2015 AUG 7 AM 11 59

RECEIVED BY  
 COUNTY AUDITOR

*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](http://www.co.hidalgo.tx.us/auditor)



EDINBURG, TEXAS 78539

September 9, 2015

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

Re: Review of the Precinct 2 Sanitation Program *Monthly Fees Report* and Supporting Documentation  
For the month of July 2015

Dear Commissioner Cantu:

We conducted a limited scope review of the Precinct 2 Sanitation Program *Monthly Fees Report* and all supporting documentation for the month July 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 July 2015. Our review was not designed nor intended to be a detailed study of every relevant control system, procedure, or transaction. Accordingly, the opportunities for improvement presented in this report may not be all-inclusive of areas where improvement could be made.

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

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

### Methodology:

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

- Reviewed the submittal dates of the *Monthly Fees Report* and applicable supporting documentation to the County Auditor's Office to determine if the reports and applicable supporting documentation were received within five days after the last day of the month pursuant to Local Government Code §114.001 (b).
- Verified the signature on the *Monthly Fees Report* to ensure that the reports were signed by an authorized signatory as documented on the "Authorized Signatories Form."
- Verified the mathematical accuracy of the *Monthly Fees Report* by footing and cross-footing the report.
- Reviewed receipts issued to determine if proper fee amounts were collected and reported.
- Verified 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 92<sup>ND</sup> D C

RODOLFO DELGADO  
JUDGE 93<sup>RD</sup> D C

J R "BOBBY" FLORES  
JUDGE 139<sup>TH</sup> D C

ROSE GUERRA REYNA  
JUDGE 206<sup>TH</sup> D C

JUAN R. PARTIDA  
JUDGE 275<sup>TH</sup> D C

MARIO E. RAMIREZ, JR.  
JUDGE 312<sup>ND</sup> D C

NOE GONZALEZ  
JUDGE 370<sup>TH</sup> D C  
OVERSEER

LETICIA LOPEZ  
JUDGE 389<sup>TH</sup> D C

ADA SALINAS FLORES  
JUDGE 398<sup>TH</sup> D C

ISRAEL RAMON, JR.  
JUDGE 430<sup>TH</sup> D C

JESSE CONTRERAS  
JUDGE 449<sup>TH</sup> 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 Report* 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 Report* were properly completed.

**Conclusion:**

Total collections for the month of July 2015 were \$5,275.00. Based on the results of our review, we have concluded that fees collected were generally properly accounted and reported.

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

Respectfully,



Ray Eufracio, CPA  
County Auditor

cc: Valde Guerra, County Executive Officer

---

**HIDALGO COUNTY DISTRICT JUDGES**

LUIS M. SINGLETERRY  
JUDGE, 92<sup>ND</sup> D C

ROOOLFO DELGADO  
JUDGE, 93<sup>RD</sup> D C

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AIDA SALINAS FLORES  
JUDGE, 398<sup>TH</sup> D C

ISRAEL RAMON, JR.  
JUDGE, 430<sup>TH</sup> D C

JESSE CONTRERAS  
JUDGE, 449<sup>TH</sup> D C

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

July 31, 2015

*PBC*

**PART I: SUMMARY OF MONTHLY COLLECTIONS**

A	B Receipt Date	C Law Library Receipt # Sequence		E Total Collected	F COUNTY TREASURER			I OVER/ (SHORT)
		BEG #	END #		Receipt Amount	Receipt No.	Receipt Date	
1	1-Jul-15	55986 ✓	55988 ✓	\$ 26.75	\$ 26.75	188255	07/06/15	-
2	2-Jul-15	55989 ✓	55993 ✓	\$ 55.00	55.00	188372	07/09/15	-
3	3-Jul-15	Holiday ✓	0	\$ -				-
4	4-Jul-15	0	0	\$ -				-
5	5-Jul-15	0	0	\$ -				-
6	6-Jul-15	55994 ✓	56000 ✓	\$ 47.50	47.50	188375	07/09/15	-
7	7-Jul-15	56001 ✓	56012 ✓	\$ 96.25	96.25	188376	07/09/15	-
8	8-Jul-15	56013 ✓	56017 ✓	\$ 20.75	20.75	188404	07/10/15	-
9	9-Jul-15	56018 ✓	56023 ✓	\$ 62.25	62.25	188405	07/10/15	-
10	10-Jul-15	56024 ✓	56025 ✓	\$ 9.50	9.50	188471	07/14/15	-
11	11-Jul-15	0	0	\$ -				-
12	12-Jul-15	0	0	\$ -				-
13	13-Jul-15	56026 ✓	56030 ✓	\$ 49.00	49.00	188472	07/14/15	-
14	14-Jul-15	56031 ✓	56032 ✓	\$ 15.75	15.75	188527	07/15/15	-
15	15-Jul-15	56033 ✓	56044 ✓	\$ 100.00	100.00	188685	07/17/15	-
16	16-Jul-15	56045 ✓	56049 ✓	\$ 47.50	47.50	188686	07/17/15	-
17	17-Jul-15	56050 ✓	56055 ✓	\$ 71.00	71.00	188734	07/20/15	-
18	18-Jul-15	0	0	\$ -				-
19	19-Jul-15	0	0	\$ -				-
20	20-Jul-15	56056 ✓	56058 ✓	\$ 35.00	35.00	188757	07/22/15	-
21	21-Jul-15	56059 ✓	56064 ✓	\$ 62.00	62.00	188758	07/22/15	-
22	22-Jul-15	56065 ✓	56068 ✓	\$ 33.75	33.75	188809	07/23/15	-
23	23-Jul-15	56069 ✓	56071 ✓	\$ 27.50	27.50	1888937	07/27/15	-
24	24-Jul-15	56072 ✓	56073 ✓	\$ 11.50	11.50	188938	07/27/15	-
25	25-Jul-15	0	0	\$ -				-
26	26-Jul-15	0	0	\$ -				-
27	27-Jul-15	56074 ✓	56076 ✓	\$ 17.50	17.50	189046	07/29/15	-
28	28-Jul-15	56077 ✓	56079 ✓	\$ 46.00	46.00	189049	07/29/15	-
29	29-Jul-15	56080 ✓	56083 ✓	\$ 15.00	15.00	189100	07/30/15	-
30	30-Jul-15	56084 ✓	56085 ✓	\$ 40.00	40.00	189274	08/05/15	-
31	31-Jul-15	56086 ✓	56086 ✓	\$ 17.00	17.00	189275	08/05/15	-

**TOTAL RECEIPTS AND FUNDS COLLECTED** 906.50  
**LESS: REIMBURSEMENTS** 0.00  
**TOTAL REVENUE COLLECTIONS** 906.50

FOR RECEIPT #(s): \_\_\_\_\_

RECEIVED BY  
COUNTY AUDITOR  
2015 AUG 11 PM 4 19

**PART II: SUMMARY OF YEARLY COLLECTIONS:**

January	\$ 1,358.00	July	\$ 906.50
February	\$ 1,580.25	August	\$ -
March	\$ 1,226.50	September	\$ -
April	\$ 1,353.00	October	\$ -
May	\$ 1,097.25	November	\$ -
June	\$ 1,398.00	December	\$ -
(1) Subtotal	\$ <u>8,013.00</u>	(2) Subtotal	\$ <u>906.50</u>

HIDALGO COUNTY AUDITOR'S OFFICE  
 APPROVED BY: *[Signature]*  
 DATE: 08/12/15 09/9/15

Total (1+2) \$ 8,919.50

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

XI

**HIDALGO COUNTY LAW LIBRARY  
MONTHLY FEES REPORT  
FOR THE MONTH ENDED August 31, 2015**

*pbc*

**PART I: SUMMARY OF MONTHLY COLLECTIONS**

A	B Receipt Date	C Law Library Receipt # Sequence		E Total Collected	F COUNTY TREASURER			I OVER/ (SHORT)
		BEG #	END #		Receipt Amount	Receipt No.	Receipt Date	
1	1-Aug-15	0	0	\$ -				-
2	2-Aug-15	0	0	\$ -				-
3	3-Aug-15	✓ 56087	✗ 56092	\$ 38.25	✗ 38.25	✗ 189276	08/05/15	-
4	4-Aug-15	✓ 56093	✗ 56095	\$ 24.00	✗ 24.00	✗ 189415	08/11/15	-
5	5-Aug-15	✓ 56096	✗ 56096	\$ 52.00	✗ 52.00	✗ 189417	08/11/15	-
6	6-Aug-15	✓ 56097	✗ 56100	\$ 49.00	✗ 49.00	✗ 189418	08/11/15	-
7	7-Aug-15	✓ 56101	✗ 56104	\$ 14.00	✗ 14.00	✗ 189419	08/11/15	-
8	8-Aug-15	0	0	\$ -				-
9	9-Aug-15	0	0	\$ -				-
10	10-Aug-15	✓ 56105	✗ 56110	\$ 44.50	✗ 44.50	✗ 189420	08/11/15	-
11	11-Aug-15	✓ 56111	✗ 56114	\$ 36.00	✗ 36.00	✗ 189428	08/12/15	-
12	12-Aug-15	✓ 56115	✗ 56120	\$ 86.75	✗ 86.75	✗ 189493	08/13/15	-
13	13-Aug-15	✓ 56121	✗ 56129	\$ 57.00	✗ 57.00	✗ 189529	08/14/15	-
14	14-Aug-15	✓ 56130	✗ 56133	\$ 41.00	✗ 41.00	✗ 189624	08/18/17	-
15	15-Aug-15	0	0	\$ -				-
16	16-Aug-15	0	0	\$ -				-
17	17-Aug-15	✓ 56134	✗ 56139	\$ 51.75	✗ 51.75	✗ 189625	08/18/15	-
18	18-Aug-15	✓ 56140	✗ 56147	\$ 50.25	✗ 50.25	✗ 189669	08/20/15	-
19	19-Aug-15	✓ 56148	✗ 56157	\$ 58.00	✗ 58.00	✗ 189670	08/20/15	-
20	20-Aug-15	✓ 56158	✗ 56164	\$ 40.75	✗ 40.75	✗ 189711	08/21/15	-
21	21-Aug-15	✓ 56165	✗ 56169	\$ 31.00	✗ 31.00	✗ 189808	08/26/15	-
22	22-Aug-15	0	0	\$ -				-
23	23-Aug-15	0	0	\$ -				-
24	24-Aug-15	✓ 56170	✗ 56179	\$ 82.00	✗ 82.00	✗ 189809	08/26/15	-
25	25-Aug-15	✓ 56180	✗ 56189	\$ 81.00	✗ 81.00	✗ 189810	08/26/15	-
26	26-Aug-15	✓ 56190	✗ 56194	\$ 37.25	✗ 37.25	✗ 189959	08/31/15	-
27	27-Aug-15	✓ 56195	✗ 56196	\$ 28.00	✗ 28.00	✗ 189961	08/31/15	-
28	28-Aug-15	✓ 56197	✗ 56200	\$ 43.50	✗ 43.50	✗ 189962	08/31/15	-
29	29-Aug-15	0	0	\$ -				-
30	30-Aug-15	0	0	\$ -				-
31	31-Aug-15	✓ 56201	✗ 56209	\$ 68.75	✗ 68.75	✗ 190047	09/02/15	-

**TOTAL RECEIPTS AND FUNDS COLLECTED** 1,014.75

**LESS: REIMBURSEMENTS** 0.00

**TOTAL REVENUE COLLECTIONS** 1,014.75

FOR RECEIPT #(s): \_\_\_\_\_

RECEIVED BY  
COUNTY AUDITOR  
2015 SEP 3 AM 11 20

**PART II: SUMMARY OF YEARLY COLLECTIONS:**

January	\$ 1,358.00	July	\$ 906.50
February	\$ 1,580.25	August	\$ 1,014.75
March	\$ 1,226.50	September	\$ -
April	\$ 1,353.00	October	\$ -
May	\$ 1,097.25	November	\$ -
June	\$ 1,398.00	December	\$ -

(1) Subtotal \$ 8,013.00

(2) Subtotal \$ 1,921.25

Total (1+2) \$ 9,934.25

HIDALGO COUNTY AUDITOR'S OFFICE

APPROVED BY: Bmo J.C.  
DATE: 9/3/15

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

Anje Chepa  
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.

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](http://www.co.hidalgo.tx.us/auditor)



EDINBURG, TEXAS 78539

September 9, 2015

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

Re: Review of *Monthly Fees Reports* and Supporting Documentation  
For the months of July 2015 and August 2015

Dear Ms. Chapa:

We have conducted a limited scope review of the *Monthly Fees Reports* and supporting documentation for the months of July 2015 and August 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 Reports* for the months of July 2015 and August 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 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 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 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 *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, 92<sup>ND</sup> D.C.

RODOLFO DELGADO  
JUDGE, 93<sup>RD</sup> D.C.

J. R. BOBBY FLORES  
JUDGE, 139<sup>TH</sup> D.C.

ROSE GUERRA REYNA  
JUDGE, 206<sup>TH</sup> D.C.

JUAN R. PARTIDA  
JUDGE, 275<sup>TH</sup> D.C.

MARIO E. RAMIREZ, JR.  
JUDGE, 332<sup>ND</sup> D.C.

NOE GONZALEZ  
JUDGE, 370<sup>TH</sup> D.C.  
OVERSEER

LETICIA LOPEZ  
JUDGE, 389<sup>TH</sup> D.C.

IDA SALINAS FLORES  
JUDGE, 398<sup>TH</sup> D.C.

ISRAEL RAMON, JR.  
JUDGE, 430<sup>TH</sup> D.C.

JESSE CONTRERAS  
JUDGE, 449<sup>TH</sup> 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, *Daily Remittance/Close-Out Forms*, and *Monthly Fees Report* to verify proper completion.

**Conclusion:**

Total collections for the month of July 2015 and August 2015 were \$906.50 and \$1,014.75, 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, 92<sup>ND</sup> D C

RODOLFO DELGADO  
JUDGE, 93<sup>RD</sup> D C

J R. "BOBBY" FLORES  
JUDGE, 139<sup>TH</sup> D C

ROSE GUERRA REYNA  
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JUAN R. PARTIDA  
JUDGE, 275<sup>TH</sup> D C

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JUDGE, 398<sup>TH</sup> D C

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JUDGE, 430<sup>TH</sup> D C

JESSE CONTRERAS  
JUDGE, 449<sup>TH</sup> D C

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

PAGE 1 OF 6

**Part I: RECAP OF COLLECTIONS**

<b>A. TOTAL CASH COLLECTED</b>		<i>PBC</i>	\$ <u>28,008.85</u>
1 HELD IN ESCROW			
a. EDINBURG	\$ -		
b. MISSION	\$ -		
c. WESLACO	\$ -	\$ -	
2 UTILITY CERTIFICATE FEE			
a. EDINBURG	\$ 3,960.00 <sup>From</sup> x 3		
b. MISSION	\$ 3,480.00 x 4		
c. WESLACO	\$ 3,480.00 x 5	\$ 10,920.00 <sup>To</sup> x 2	
			^
3 SUBDIVISION FEES			
a. EDINBURG	\$ 17,088.85 <sup>From</sup> x 2		
b. MISSION	\$ -		
c. WESLACO	\$ -	\$ 17,088.85	
			^
<b>TOTAL AMOUNT DUE TO THE COUNTY TREASURER:</b>			\$ <u>28,008.85</u>
			± ^

AUDITED BY: THE HIDALGO COUNTY AUDITOR'S OFFICE  
DATE: @ 8/13/15  
*J.C 9/9/15*

**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	\$ -
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	\$ 10,920.00 x 3, x 4
Subdivision Fees	LGC § 232.0021 11/29/2011 CT	Varies per acreage	1100-341-30-210-001-0-000	\$ 17,088.85 x 3
<b>TOTAL AMOUNT DUE TO THE COUNTY TREASURER:</b>				\$ <u>28,008.85</u>
				± ^

*variance should => "0"*

PREPARED BY:

*Clara Castillo*

DATE PREPARED: August 10, 2015

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

**RECEIVED**

AUG 11 2015

DIRECTOR OF PLANNING

DATE

*[Signature]* 8-10-15

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

**Part III: SUMMARY OF FEES COLLECTED**

1 HELD IN ESCROW

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

2 UTILITY CERTIFICATE FEE

\$ 10,920.00 X 1

3 SUBDIVISION FEES

a. FILING/REVIEW FEE	\$	2,425.00	
b. 2% INSPECTION FEE	\$	14,463.85	} X 3
c. MAPS	\$	-	
d. SUBD. RULES BOOK	\$	-	
e. OTHER	\$	200.00	
		<u>17,088.85</u>	

**TOTAL AMOUNT COLLECTED**

\$ 28,008.85  
 ≠ 八

# 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](http://www.co.hidalgo.tx.us/auditor)



EDINBURG, TEXAS 78539

September 9, 2015

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

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

Dear Mr. Arredondo:

We conducted a review of the Planning Department's *Monthly Fees Report* and all supporting documentation for the month of July 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 Report* for the month of July 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 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 that receipts issued followed a sequential order.

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#### HIDALGO COUNTY DISTRICT JUDGES

LUIS M SINGLETERRY  
JUDGE 52<sup>ND</sup> D C

RODOLFO DELGADO  
JUDGE 53<sup>RD</sup> D C

J R "BOBBY" FLORES  
JUDGE 139<sup>TH</sup> D C

ROSE GUERRA REYNA  
JUDGE, 206<sup>TH</sup> D C

JUAN R. PARTIDA  
JUDGE, 275<sup>TH</sup> D C

MARIO E. RAMIREZ, JR.  
JUDGE, 332<sup>ND</sup> D C

NOE GONZALEZ  
JUDGE, 370<sup>TH</sup> D C  
OVERSEER

LETICIA LOPEZ  
JUDGE 389<sup>TH</sup> D C

ADA SALINAS FLORES  
JUDGE, 398<sup>TH</sup> D C

ISRAEL RAMON JR.  
JUDGE 430<sup>TH</sup> D C

JESSE CONTRERAS  
JUDGE 449<sup>TH</sup> D C


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

**Conclusion:**

Total collections for the month of July 2015 were \$28,008.85. 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, 92<sup>ND</sup> D C

RODOLFO DELGADO  
JUDGE, 93<sup>RD</sup> D C

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JUDGE, 275<sup>TH</sup> D C

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JUDGE, 332<sup>ND</sup> D C

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JUDGE, 389<sup>TH</sup> D C

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JUDGE, 390<sup>TH</sup> D C

ISRAEL RAMON, JR.  
JUDGE, 430<sup>TH</sup> D C

JESSE CONTRERAS  
JUDGE, 449<sup>TH</sup> 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  
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WEBSITE: [www.co.hidalgo.tx.us/auditor](http://www.co.hidalgo.tx.us/auditor)



EDINBURG, TEXAS 78539

September 18, 2015

Honorable Celestino Avila, Jr., Constable  
Hidalgo County Precinct No. 1  
1902 Joe Stephens Suite 303  
Weslaco, Texas 78596

Re: Cash Count  
Report No. 2015-52

Dear Constable Avila:

We conducted a surprise cash count of the cash held at your office on July 22, 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.

### Scope:

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

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

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

### Conclusion:

At the time of the cash count, receipts had not been issued and collections had not been made. However, we noted that the system of internal controls for the collection and safeguarding of cash requires improvement as noted in the following observations.

### Observation No. 1:

We noted during our review that the July 20, 2015 Cashier's *Close-Out Report/Revenue Remittance* form was prepared after the collections were deposited. According to staff, the *Close-Out Report/Revenue Remittance* forms are prepared the day after the collections are made and have been deposited.

The County Auditor's Office requires that the *Cashier's Daily Close-Out Report/Revenue Remittance* be prepared on a daily basis prior to making a deposit in order to reconcile receipts issued to collections on hand.

Failure to ensure that the *Cashier's Daily Close-Out Report/Revenue Remittance* is prepared prior to depositing collections increases the risk of loss or misuse of County revenues.

### HIDALGO COUNTY DISTRICT JUDGES

LUIS M. SINGLETERRY  
JUDGE, 92<sup>ND</sup> D.C.

RODOLFO DELGADO  
JUDGE, 93<sup>RD</sup> D.C.

J. R. "BOBBY" FLORES  
JUDGE, 139<sup>TH</sup> D.C.

ROSE GUERRA REYNA  
JUDGE, 206<sup>TH</sup> D.C.

JUAN R. PARTIDA  
JUDGE, 275<sup>TH</sup> D.C.

MARIO E. RAMIREZ, JR.  
JUDGE, 312<sup>ND</sup> D.C.

NOE GONZALEZ  
JUDGE, 370<sup>TH</sup> D.C.

LETICIA LOPEZ  
JUDGE, 389<sup>TH</sup> D.C.

aida salinas flores  
JUDGE, 398<sup>TH</sup> D.C.

ISRAEL RAMON, JR.  
JUDGE, 430<sup>TH</sup> D.C.

JESSE CONTRERAS  
JUDGE, 449<sup>TH</sup> D.C.

OVERSEER

**Recommendation:**

Management should ensure that the *Cashier's Daily Close-Out Report/Revenue Remittance* form is prepared prior to depositing collections.

**Observation No. 2:**

We noted during our review that segregation of duties over the handling of collections requires improvement. In addition, compensating controls to cover the lack of basic internal controls have not been implemented. The Administrative Assistant II performs the following incompatible duties:

- o Custody: Receives money, issues receipts, opens and lists mail receipts, balances copies of receipts against the cash drawer, maintains a cash drawer, prepares bank deposit, and has access to the inventory of unused receipts
- o Recording: Accounts for numerical sequence of receipts, records receipts on cash received log, maintains inventory log of unused receipts, prepares reports of cash received, and prepares monthly report
- o Authorization: Subsequently compares listed mail receipts to recorded receipts and verifies that voided and original receipts are kept and reviewed

The responsibility for sound internal controls rests with management. Segregation of duties is a basic, key internal control in any organization. Segregation of duties prevents one individual from performing a transaction from beginning to end. In addition, it provides an individual with the opportunity to catch an error before a transaction is fully executed. Duties that should be segregated include: custody of assets, recording transactions, and authorization. The individual responsible for receiving money, issuing receipts, opening and listing mail receipts, balancing copies of receipts against the cash drawer, maintaining a cash drawer, preparing bank deposit, and having access to the inventory of unused receipts should be different from the individual responsible for accounting for numerical sequence of receipts, recording receipts on cash received log, maintaining inventory log of unused receipts, preparing reports of cash received, and preparing the monthly report. In addition, the individuals previously noted should be different from the individual responsible for subsequently comparing listed mail receipts to recorded receipts and verifying that voided original receipts are kept and reviewed.

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

Failure to ensure that incompatible duties are adequately segregated or that compensating controls are implemented increases the risk of loss or misuse of County funds.

**Recommendation:**

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

Please provide written management responses to the observations noted above by October 2, 2015.

In addition, management should develop and implement procedures for the handling of cash and cash equivalent transaction. A copy of the written procedures should be submitted to the County Auditor's Office by September 18, 2015. These procedures should include, at a minimum, the following:

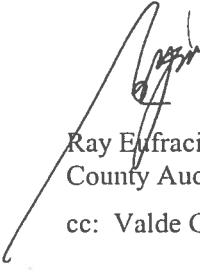
- a. An office organizational chart;
- b. Location of cash collection points;
- c. Types of collections made by each cash collection point;
- d. A list of those positions involved with the handling of cash, a description of their duties, and description of how segregation of duties will be maintained;
- 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;

**HIDALGO COUNTY DISTRICT JUDGES**

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, please contact Letty Chavez, Compliance Audit Supervisor, at (956) 318-2511 ext. 4651 or 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, 52<sup>ND</sup> D.C.

RODOLFO DELGADO  
JUDGE, 53<sup>RD</sup> D.C.

J. R. "BOBBY" FLORES  
JUDGE, 139<sup>TH</sup> D.C.

ROSE GUERRA REYNA  
JUDGE, 206<sup>TH</sup> D.C.

JUAN R. PARTIDA  
JUDGE, 275<sup>TH</sup> D.C.

MARIO E. RAMIREZ, JR.  
JUDGE, 332<sup>ND</sup> D.C.

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OVERSEER

LETICIA LOPEZ  
JUDGE, 389<sup>TH</sup> D.C.

IDA SALINAS FLORES  
JUDGE, 398<sup>TH</sup> D.C.

ISRAEL RAMON, JR.  
JUDGE, 430<sup>TH</sup> D.C.

JESSE CONTRERAS  
JUDGE, 449<sup>TH</sup> 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  
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WEBSITE: [www.co.hidalgo.tx.us/auditor](http://www.co.hidalgo.tx.us/auditor)



EDINBURG, TEXAS 78539

September 15, 2015

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

Ref: Cash Count  
Audit No: 2015-58

Dear Constable Gaitan:

We conducted a surprise cash count of the cash held at your office on August 26, 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.

**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 \$80.00. Based on the results of our review, we have concluded that total cash on hand did reconcile to the total receipts issued for the day up to the time of the cash count. However, we noted that the system of internal controls for the collection and safeguarding of cash requires improvement as noted in the following observations.

**Observation No. 1:**

We noted during our review that segregation of duties over the handling of collections requires improvement. The Administrative Assistant performs the following incompatible duties:

- Custody: Receives money, issues receipts, opens and lists mail receipts, balances copies of receipts against the cash drawer, maintains a cash drawer, prepares deposit, and has access to the inventory of unused receipts
- Recording: Accounts for numerical sequence of cash receipts, maintains inventory log of unused cash receipts, and prepares reports of cash received
- Authorization: Compares listed mail receipts to recorded cash receipts, verifies that voided original receipts are kept and reviewed, and accounts for numerical sequence of cash receipts.

**HIDALGO COUNTY DISTRICT JUDGES**

LUIS M. SINGLETERRY  
JUDGE, 92<sup>ND</sup> D.C.

RODOLFO DELGADO  
JUDGE, 93<sup>RD</sup> D.C.

J. R. "BOBBY" FLORES  
JUDGE, 139<sup>TH</sup> D.C.

ROSE GUERRA REYNA  
JUDGE, 206<sup>TH</sup> D.C.

JUAN R. PARTIDA  
JUDGE, 275<sup>TH</sup> D.C.

MARIO E. RAMIREZ, JR.  
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OVERSEER

LETICIA LOPEZ  
JUDGE, 389<sup>TH</sup> D.C.

AIDA SALINAS FLORES  
JUDGE, 398<sup>TH</sup> D.C.

ISRAEL RAMON, JR.  
JUDGE, 430<sup>TH</sup> D.C.

JESSE CONTRERAS  
JUDGE, 449<sup>TH</sup> D.C.

According to staff, proper segregation of duties has not been implemented in order to avoid money getting lost.

The responsibility for sound internal controls rests with management. Segregation of duties is a basic, key internal control in any organization. Segregation of duties prevents one individual from performing a transaction from beginning to end. In addition, it provides an individual with the opportunity to catch an error before a transaction is fully executed. Duties that should be segregated include: custody of assets, recording transactions, and authorization. The individual responsible for receiving money, issuing receipts, opening and listing mail receipts, balancing copies of receipts against cash drawer, maintaining a cash drawer, preparing deposits, and having access to the inventory of unused receipts should be different from the individual responsible for accounting for the numerical sequence of cash receipts, maintaining the inventory log of unused cash receipts, and preparing reports of cash received. In addition, the individuals previously noted should be different from the individual responsible for comparing listed mail receipts to recorded cash receipts, verifying that voided original receipts are kept and reviewed, and accounting for the numerical sequence of cash receipts.

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

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

**Recommendation:**

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

**Observation No. 2:**

We noted that security cameras were only utilized where cash is receipted but not in the areas where cash is safeguarded. According to staff, the Administrative Assistant secures the collections in a locked cash box in her office in a locked drawer. These procedures were implemented per management's request in order to avoid money from getting lost.

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

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

**Recommendation:**

Management should install cameras where money is safeguarded.

**Observation No. 3:**

We noted during our review that the Constable Precinct 4 staff was not aware of the procedures for voiding receipts in Odyssey. According to staff, they have received training from IT; however, since they have not voided receipts, they would not know how to void the receipt.

The County Auditor's Office requires that if a cashier makes an error, the receipt be voided. Cashiers must obtain approval by their supervisor prior to voiding the receipt in Odyssey. The supervisor must sign and date the voided receipt to document responsibility for verifying that the receipt is marked "Void" on the face of the receipt, contain an explanation for the void, and contain the date the receipt was voided. If a new receipt is issued, the voided receipt number and the new receipt number should be cross-referenced. Computer access controls to void receipts should be limited to supervisors.

Failure to ensure that procedures for voiding receipts are properly followed may result in the loss of County funds.

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HIDALGO COUNTY DISTRICT JUDGES

**Recommendation:**

Management should coordinate with the Information Technology Department to provide additional training to staff related to the procedures for voiding receipts in Odyssey. In addition, management should ensure that at a minimum, the procedures listed above are implemented.

Please provide written management responses to the observations noted above by September 25, 2015.

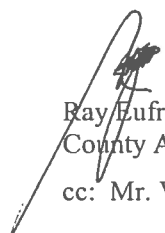
In addition, please provide us with copies of updated written procedures and internal controls, if any, established by your department for the handling of cash and cash equivalent transactions. The written procedures manual should include, at a minimum, the following:

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

Please provide our office with copies of the procedures by September 25, 2015.

We would like to express our sincere appreciation to you and your staff for the courtesy, cooperation, and assistance provided to us during the cash count. If you have any questions regarding this cash count or would like to schedule a meeting to discuss this cash count, please contact Reynaldo Cantu ext. 4653, Internal Auditor I, at 318-2511 ext. 4644, Letty Chavez, Compliance Audit Supervisor, at ext. 4651, Arcy B. Duran CPA, Director of Audit, at ext. 4645, or me at ext. 4604.

Respectfully,



Ray Eufrazio, CPA  
County Auditor

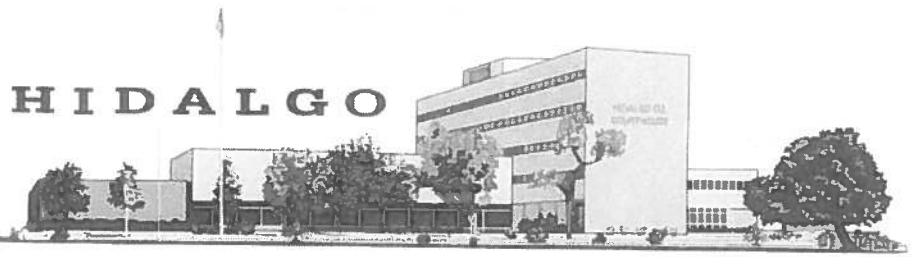
cc: Mr. Valde Guerra, County Executive Officer

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**HIDALGO COUNTY DISTRICT JUDGES**

# 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](http://www.co.hidalgo.tx.us/auditor)



EDINBURG, TEXAS 78539

September 23, 2015

Honorable Norma Garcia, County Treasurer  
Hidalgo County Treasurer's Office  
2810 South Business Highway 281  
Edinburg, TX 78539

Mr. Sergio Cruz, Budget Officer  
Department of Budget and Management  
2818 South Business Highway 281  
Edinburg, TX 78539

Re: Audit of the 2015 Approved Salary Schedule  
Audit No. 2015-10

Dear Honorable Norma Garcia and Mr. Sergio Cruz:

We have completed an audit of the 2015 salary and allowance amounts in the *alio* Human Resource System (HRS) pursuant to Local Government Code §115.001 and our annual audit plan. The objective of the audit was to determine if the amounts to be paid to employees did not exceed the 2015 budgeted salary schedule approved by Commissioners Court.

### **Background:**

Local Government Code §152.011 authorizes Commissioners Court to set the amount of compensation, office and travel expenses, and all other allowances for county and precinct officers and employees who are paid wholly from county funds. In addition, pursuant to Local Government Code §111.070, Commissioners Court may spend county funds only in strict compliance with the budget.

Pursuant to Local Government Code §113.041(a), the County Treasurer shall disburse the money belonging to the County and shall pay and apply the money as required by law and as the Commissioners Court may require or direct, not inconsistent with law.

On September 30, 2014, Commissioners Court approved the 2015 budgeted salary schedule which included budgeted salaries and allowances (i.e., longevity pay, interpreter pay, supplemental pay, automobile allowance, and clothing allowance) in the amount of \$104,075,122.00.

### **alio Human Resource System (HRS)**

The County Treasurer's Office utilizes HRS to process payroll and maintain employee payroll records. HRS has a position control program that is not being utilized. The position control program has built in controls to ensure actual salaries and allowances paid do not exceed the budgeted salaries and allowances approved by Commissioners Court. Employees are paid based on hourly and bi-weekly rates computed from the actual salary and allowance amounts as approved by the Elected Official/Department Head on a Change of Status form. The Elected Official/Department Head cannot approve salary and allowance amounts in excess of the amounts on the budgeted salary schedule approved by Commissioners Court.

Generally, changes to employee records are required to be submitted through a properly authorized Change of Status form. The Change of Status form requires the signature of the preparer, the Official or Department Head, the Human Resources Director, the Budget Officer, the County Auditor, and the County Treasurer. The exception to the use of the Change of Status form to make changes to employee records occurs as a result of

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#### HIDALGO COUNTY DISTRICT JUDGES

LUIS M. SMOLETERAY  
JUDGE, 97<sup>th</sup> D.C.

RUGOLFO DELGADO  
JUDGE, 97<sup>th</sup> D.C.

J. R. "BOBBY" FLORES  
JUDGE, 19<sup>th</sup> D.C.

ROSE GUERRA REYNA  
JUDGE, 26<sup>th</sup> D.C.

JUAN R. PARTIDA  
JUDGE, 27<sup>th</sup> D.C.

MARIO E. RAMIREZ, JR.  
JUDGE, 112<sup>th</sup> D.C.

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JUDGE, 378<sup>th</sup> D.C.  
OVERSEER

LETICIA LOPEZ  
JUDGE, 385<sup>th</sup> D.C.

AIDA SALINAS FLORES  
JUDGE, 398<sup>th</sup> D.C.

ISRAEL RAMON, JR.  
JUDGE, 430<sup>th</sup> D.C.

JESSE CONTRERAS  
JUDGE, 448<sup>th</sup> D.C.

the adoption of the following year's salary schedule. Due to a significant volume of changes (i.e., COLA, longevity pay, title changes, etc.) that may occur in any year, the Department of Budget and Management prepares an electronic file that is uploaded to HRS by the County Auditor's Office IT staff.

Prior to uploading the electronic file, the previous year's salary information is rolled over to the current year. The electronic file overrides the rolled over salary and allowance amounts, hourly and bi-weekly rates, position titles, general ledger account numbers, and distribution percent per general ledger account, as applicable.

The 2015 electronic file provided by the Department of Budget and Management only included changes to longevity pay. Changes to the employees' salaries that were affected by the increase in minimum wage were manually entered into HRS by the County Treasurer's Office staff.

#### Budget Application Program

The Department of Budget and Management (DBM) utilizes the Budget Application Program (BAP), a Microsoft Access database developed internally by the IT Department, in order to develop the budgeted salary schedule that is presented to Commissioners Court for adoption during the annual budget process. In addition to the "adopted" salary schedule, the BAP contains an "actual" salary schedule for each year. The actual salary schedule is updated throughout the year to reflect the current budgeted and actual salaries and allowances per position. Since the BAP does not interface with HRS, a reconciliation of these two programs is needed. According to the Director of the Budget and Management Division, this reconciliation is conducted prior to preparing the electronic file that is uploaded to HRS. In addition, reconciliations are conducted periodically during the year.

#### 2015 Electronic File Process

The following process was followed in order to develop the 2015 electronic file. An electronic file of HRS salary information (except for elected officials, Adult Probation Department, temporary, and part-time employees) was requested from the County Auditor's Office. This electronic file was reconciled against the 2014 BAP actual salary schedule.

The reconciled 2014 BAP actual salary schedule serves as the basis for the 2015 BAP salary schedule. The 2015 BAP salary schedule was adjusted for any applicable changes (i.e., longevity pay). The adjusted schedule was used to create a Microsoft Excel file containing employee numbers, general ledger account numbers, distribution percent per general ledger account, position titles, and actual salaries and allowances. The Microsoft Excel file was forwarded to the County Auditor's Office IT staff to upload into HRS. In addition, the County Auditor's Office IT staff uses a program developed by the IT Department to compute and upload to HRS the hourly and bi-weekly rates, based on the actual salary and allowance amounts.

After the upload was completed, the County Auditor's Office IT staff queried HRS to extract the hourly rates, bi-weekly rates, and salary and allowance amounts for all employees and saved the extracted data to an electronic file. The electronic file was then forwarded to DBM. DBM's Budget Analysts reconciled the extracted data to the data on the electronic file initially provided by DBM to ensure that the data was properly uploaded. A formal notice of discrepancies noted during the reconciliation process was sent to the County Treasurer's Office.

On February 4, 2015 and February 12, 2015, subsequent to the upload and reconciliations, DBM submitted manual adjustments to the County Treasurer's Office to correct errors to longevity pay.

#### Scope and Methodology:

The scope of our audit was limited to a review of the 2015 budgeted salary schedule approved by Commissioners Court and the 2015 hourly and bi-weekly rates for salaries and allowances in HRS. Our audit was not designed nor intended to be a detailed study of every relevant control system, procedure, or transaction. Accordingly, the opportunities for improvement presented in this report may not be all inclusive of areas where improvements could be made.

In planning and performing our audit, we interviewed and sent questionnaires to staff, obtained a copy of the 2015 budgeted salary schedule approved by Commissioners Court and an electronic file of 2015 salaries and allowances in HRS. More specifically, we compared the 2015 budgeted salary schedule approved by Commissioners Court to the 2015 hourly and bi-weekly rates for salaries and allowances in HRS to ensure the salaries did not exceed the 2015 budgeted salary schedule approved by Commissioners Court.

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#### HIDALGO COUNTY DISTRICT JUDGES

LIAS M. SINGLETERRY  
JUDGE, 82<sup>ND</sup> D.C.

RODOLFO DELGADO  
JUDGE, 83<sup>RD</sup> D.C.

J. R. "BOBBY" FLORES  
JUDGE, 139<sup>TH</sup> D.C.

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JUDGE, 266<sup>TH</sup> D.C.

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JUDGE, 275<sup>TH</sup> D.C.

MARCO E. RAMIREZ JR.  
JUDGE, 332<sup>ND</sup> D.C.

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JUDGE, 430<sup>TH</sup> D.C.

JESSE CONTRERAS  
JUDGE, 443<sup>RD</sup> D.C.

**Conclusion:**

Based on the results of our audit, we have determined that the 2015 hourly and bi-weekly rates for salaries and allowances in HRS did not exceed the 2015 budgeted salary schedule approved by Commissioners Court. More specifically, the following was noted:

- We reviewed hourly and bi-weekly rates for salaries and allowances in HRS for 2,733 (100%) employees to determine that the hourly and bi-weekly rates did not exceed the budgeted salaries and allowances approved by Commissioners Court. The results of our review revealed that except for 1 employee, the hourly and bi-weekly rates did not exceed the rates based on the 2015 budgeted salary schedule approved by Commissioners Court.
- We reviewed 2,671 employees' actual compensation for pay period 3 (January 12, 2015 through January 25, 2015) to determine if actual compensation did not exceed the budgeted salaries and allowances approved by Commissioners Court. The results of our review revealed that except for 1 employee, actual compensation did not exceed the budgeted salaries and allowances approved by Commissioners Court. This employee was compensated at an hourly rate of \$10.4854 instead of \$10.4279. According to DBM staff, the salary amount for the employee's slot was incorrectly presented to Commissioners Court; however, an agenda item would be presented to Commissioners Court to correct the error. We found no evidence that an agenda item to correct the budgeted salary of the slot was presented to Commissioners Court.

In addition, we noted that the system of internal controls over the uploading of the salary schedule to HRS requires improvement as follows:

- HRS has a position control program that is not being utilized. The position control program has built in controls to ensure actual salaries and allowances paid do not exceed the budgeted salaries and allowances approved by Commissioners Court. In addition, position control will facilitate the reconciliation of the approved budgeted salary schedule and HRS among other things.
- The approved 2015 budgeted salary schedule only contains position numbers and titles; however, HRS only includes employee numbers and titles. Since the databases do not include common fields, the reconciliation between these databases is difficult and time-consuming.

**Recommendation:**

The County Treasurer's Office should implement the position control program in HRS to ensure that salaries and allowances paid to employees do not exceed the budgeted salaries and allowances approved by Commissioners Court. The County Treasurer's Office should coordinate with the County Auditor's Office to consult with Weidenhammer regarding the implementation of position control. If position control cannot be implemented, DBM should include the slot and department number on the BAP electronic file.

We would like to express our appreciation to you and your staff for the courtesy, cooperation, and assistance provided to us during the audit. If you should have any questions, please 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 Lufracio, CPA  
County Auditor

cc: Mr. Valde Guerra, County Executive Officer

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**HIDALGO COUNTY DISTRICT JUDGES**

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