

COUNTY of HIDALGO

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



EDINBURG, TEXAS 78539

November 13, 2015

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

Dear Judge Garcia:

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

Department	Fees/Costs	Description
The Hon. Arturo Guajardo, Jr. Hidalgo County Clerk	\$ 809,928.22	July 2015 Monthly Report
The Hon. A.C. Cuellar, Jr. Commissioner Precinct No. 1	\$ 348.00	Sept. 2015 Monthly Report/Letter Delta Lake
The Hon. Eduardo Cantu, Commissioner Precinct No. 2	\$ 4,500.00	Sept. 2015 Monthly Report/Letter Sanitation Program
The Hon. Jose M. Flores, Commissioner Precinct No. 3	\$ 1,216.00	Sept. 2015 Monthly Report/Letter Anzalduas Park
Mr. Eduardo Olivarez, Chief Administrator Officer Hidalgo County Health and Human Services Department	\$ 32,625.00	Sept. 2015 Monthly Report/Letter
Mr. T.J. Arredondo, Director of Planning	\$ 35,186.30	Aug. 2015 Monthly Report/Letter
Mr. T.J. Arredondo, Director of Planning	\$ 18,865.00	Sept. 2015 Monthly Report/Letter
Mr. Juan Martinez, Fire Marshal	\$ 13,085.00	Sept. 2015 Monthly Report/Letter
Mr. Juan Martinez, Fire Marshal	\$ 11,111.25	Oct. 2015 Monthly Report/Letter
Ms. Angie Chapa, Law Librarian	\$ 1,054.00	Sept. 2015 Monthly Report/Letter
Ms. Angie Chapa, Law Librarian	\$ 1,198.00	Oct. 2015 Monthly Report/Letter
The Hon. Celestino Avila, Constable Pct. No. 1	\$ 525.00	Sept. 2015 Monthly Report/Letter
The Hon. Martin Cantu, Constable Pct. No. 2	\$ 5,865.00	Sept. 2015 Monthly Report/Letter
The Hon. Lazaro Gallardo, Jr., Constable Pct. No. 3	\$ 10,075.00	Sept. 2015 Monthly Report/Letter

Department	Description
Mr. Juan Martinez, Fire Marshal	Cash Count Audit No. 2015-63
The Hon. Pablo Villarreal, Jr., RTA Hidalgo County Tax Assessor/Collector	Cash Count Audit No. 2015-556 – Pharr Tax Office
The Hon. Jose M. Flores, Commissioner Precinct No. 3	Cash Count Report No. 2015-50 – Mission Sanitation Office
The Hon. Pablo Villarreal, Jr., RTA Hidalgo County Tax Assessor/Collector	Cash Count Report No. 2015-527 – Pharr Motor Vehicle Substation
The Hon. Luis Garza, Justice of the Peace Pct. 3 Pl 1	Cash Count Report No. 2015-540
Mr. Eduardo Olivarez, Chief Administrator Officer Hidalgo County Health and Human Services Department	Cash Count Report No. 2015-545 – Elsa Health Clinic

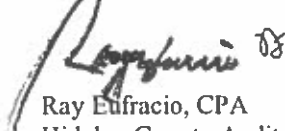
HIDALGO COUNTY DISTRICT JUDGES

LUIS M. SINGLETERRY JUDGE, 92ND D.C. RODOLFO DELOADO JUDGE, 93RD D.C. J. R. "BOBBY" FLORES JUDGE, 139TH D.C. ROSE GUERRA REYNA JUDGE, 208TH D.C. JUAN R. PARTIDA JUDGE, 275TH D.C. MARIO E. RAMIREZ, JR. JUDGE, 332ND D.C. NOE GONZALEZ JUDGE, 370TH D.C. OVERSEER LETICIA LOPEZ JUDGE, 389TH D.C. AIDA SALINAS FLORES JUDGE, 398TH D.C. ISRAEL RAMON, JR. JUDGE, 430TH D.C. JESSE CONTRERAS JUDGE, 449TH D.C.

Hidalgo County Judge
November 13, 2015
Page 2 of 2

The Hon. Arturo Guajardo, Jr. Hidalgo County Clerk	Cash Count Report No. 2015-533 – Main Office
The Hon. Ricardo Rodriguez, Criminal District Attorney	Audit of the District Attorney's Office Audit No. 2015-09

Respectfully,


Ray Eufrazio, CPA
Hidalgo County Auditor

Attachments

HIDALGO COUNTY DISTRICT JUDGES

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

RODOLFO DELGADO
JUDGE, 93RD D.C.

J. R. "BOBBY" FLORES
JUDGE, 131TH D.C.

ROSE GUERRA REYNA
JUDGE, 204TH D.C.

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

MARIO E. RAMIREZ, JR.
JUDGE, 312ND D.C.

NOE GONZALEZ
JUDGE, 370TH D.C.
OVERSEER

LETICIA LOPEZ
JUDGE, 389TH D.C.

AIDA SALINAS FLORES
JUDGE, 396TH D.C.

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

JESSE CONTRERAS
JUDGE, 449TH D.C.

Prepared By: Gricelda Q ~~EQ~~
Date: 11/12/15 11/12/15

**Hidalgo County Clerk
Monthly Report
For the Month Ended July 31, 2015**

Fee Account	\$	408,862.81
Criminal Court Cost	\$	238,614.94
Civil/Probate Court Cost	\$	<u>162,450.47</u>
Total July 2015 Collections	\$	<u>809,928.22</u>

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RECEIVED BY
 COUNTY CLERK MONTHLY FEE REPORT COUNTY AUDITOR

JULY 2015
 ****COUNTY CLERK FEE ACCOUNT****
 PBC 2015 AUG 21 AM 10 42

RECORDING FEES/LGC 118 013, 118 011, 212 004, BCC36 10		✓ \$152,320.00	X2, X5
MARRIAGE LICENSES/LGC 118 018 (TOTAL)		✓ \$15,472.50	X2, X5
STATE COMPTROLLER			
MARRIAGE LICENSE	# Filed	X5 512	✓ X; X2; X5
BIRTH CERTIFICATES	# Filed	X5 361	✓ X; X2; X5
BIRTH DSHS	# Filed	X5 43	✓ X2; X5
DECLARATION OF INFORMAL MARRIAGE	# Filed	X5 9	✓ X; X2; X5
UCC-FINANCING STATEMENTS/BCC9 403		✓ \$1,216.00	X2; X5
EARLY CHILDHOOD DONATION		✓ \$60.00	X; X2; X5
VITAL STATISTICS/LGC 118 015		✓ \$8,903.51	X2; X5
CERTIFIED COPIES/LGC 118 014		✓ \$30.00	X2; X5
RETURNED CHECK CHARGE/LGC 118 0215		✓ \$58,000.00	X2; X3-2d; X5
REFUNDS		\$0.00	
BEER & WINE PERMITS/ABC 61.31		\$0.00	
PRINTER FEES/ABC 61.38		✓ \$62,460.00	X2; X3-3; X5
RECEIVED ON ACCOUNT		X \$103,466.00	X; X2; X5
RCRDS MGMT & PRESERVATION PRGM/LGC 118 0216		X \$2,650.76	X; X2; X5
DIGITAL IMAGE FEES		X \$98,836.00	X; X2; X5
CC RECORDS ARCHIVES FEE LGC 118 025		✓ \$9,994.00	X; X2; X5
COURTHOUSE SECURITY FUND/LGC 291.008		✓ \$1,271.00	X; X2; X5
VITAL ARCHIVE FEE HSC 191.0045(h)		0 \$4.00	X2; X5
OVER/(SHORT)		\$0.00	
INTEREST EARNED		\$0.00	
ADJUSTMENTS			
TOTAL CHARGES AND COLLECTIONS		✓ 473,738.76	473,738.76
			✓ 473,738.76
LESS			
CHARGES ON ACCOUNT			✓ \$63,939.26
			X3-3
TOTAL DEPOSITED IN BANK			\$409,837.90
			409,837.90
LESS:			
PRINTERS FEES/ABC 61.38		\$0.00	
BIRTH DSHS		✓ \$78.69	X2; X5
REFUNDS		✓ \$58,000.00	X2; X3-2d; X5
OVER/(SHORT)		0 \$4.00	X2; X5
SUBTOTAL			58,004.00
			936.69
			✓ 408,862.81
			X5
DUE TO TREASURER			

DISTRIBUTION:			
COUNTY CLERK FEES	1100-341-10-180-002-0-000	\$176,462.75	X 1
EARLY CHILDHOOD DONATION	1100-207-20-000-074-0-000	\$60.00	X; X2 1
INTEREST EARNED	1100-361-11-000-008-0-000	\$0.00	
RCRDS MGMT & PRESERVATION PRGRM/LGC 118 0216	1237-341-10-180-000-0-000	\$103,466.00	X; X2 1
DIGITAL IMAGE FEES	1100-341-10-180-013-0-000	\$2,650.76	X; X2 1
CC RECORDS ARCHIVE FEE LGC 118 025	1100-341-10-180-005-0-000	\$98,836.00	X; X2 1
COURTHOUSE SECURITY FUND/LGC 291.008	1241-341-10-180-001-0-000	\$9,994.00	X; X2 1
COMPTR OF PUBLIC ACCTS-MARR FEES (MONTHLY)/LGC 118 022(a)	1100-207-20-000-040-0-000	\$15,380.00	X; X2 1
COMPTR OF PUBLIC ACCTS-BIRTH/DEATH CERT (QUARTERLY)/LGC 118 015(b)	1100-207-20-000-078-0-000	\$649.80	X; X2 1
COMPTR OF PUBLIC ACCTS-DECLARATION OF INFORMAL MARRIAGE/LGC 118 022(a)	1100-207-20-000-041-0-000	\$112.50	X; X2 1
PRESERVATION OF VITAL STATISTICS HSC 191.0045(h)	1100-341-10-180-010-0-000	\$1,271.00	X; X2 1
		\$0.00	
		\$408,862.81	

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

PREPARED BY: MARY CUELLAR DEPUTY CLERK 08/19/15 DATE

APPROVAL: ARTURO GUARDADO, JR. COUNTY CLERK 08/19/15 DATE

AUDITED BY: THE HIDALGO
 COUNTY AUDITOR'S OFFICE
 DATE: 10/19/15

HIDALGO COUNTY CLERK
 CRIMINAL COURT COST
 FOR THE MONTH OF JULY 2015
 Combination report for Abletarm and Odyssey

RECEIVED BY
 COUNTY AUDITOR

FBC

2015 OCT 10

County Clerk/CCP102.005,LGC118.052,LGC118.015	1100-341-10-180-002-0-000	\$15,020.74
Sheriff/CCP 102.011	1100-342-10-180-004-0-000	\$1,745.62
COMMITMENT TO JAIL, HCSO CP 102.011	1100-342-10-180-001-0-000	\$1,882.19
RELEASE FROM JAIL, HCSO CP 102.011	1100-342-10-180-001-0-000	\$1,875.97
TAKING AND APPROVING BOND CP 102.011	1100-342-10-180-001-0-000	\$3,595.84
WARRANT FEE, HCSO CP 102.011	1100-342-10-180-001-0-000	\$676.75
SHERIFF TRANSPORTATION CP 102.011	1100-342-10-180-001-0-000	\$134.45
MILEAGE-CCP 102.011(B), HCSO	1100-342-10-180-001-0-000	\$101.85
District Attorney/CCP 102.008	1100-341-10-180-009-0-000	\$5,624.76
Fines/LGC 113.004	1200-351-10-180-000-0-000	\$75,198.15
Trial Fees/CCP 102.003	1100-341-10-180-006-0-000	\$0.00
Stenographer/GC 25.1102f	1100-341-10-180-006-0-000	\$7,507.17
Crim Just Plan Fd /CCP 102.051 MISD @ \$ 5.00, @ \$10.00	1100-207-20-000-003-0-000	\$0.00
L.E.O.S E/GC415.082 . MISD @ \$1.00, @ \$1.50, @ \$3.50	1100-207-20-000-011-0-000	\$0.00
Comp. To Victims Of Crime Fd /CCP 56.55 MISD @ \$3.00, @ \$5.00 @ \$10.00, @ \$12.50, @ \$15.00, @ \$35.00 (CVC)	1100-207-20-000-017-0-000	\$0.00
Arrest Fees - State Agency/CCP 102.011		
D.P.S. MISD @ \$3.00, @ \$5.00, @ \$12.00, @ \$35.00	1100-207-20-000-019-0-000	\$195.00
T.A.B.C. MISD @ \$3.00, @ \$5.00, @ \$12.00, @ \$35.00	1100-207-20-000-020-0-000	\$8.58
VIDEO	1100-342-10-180-001-0-000	\$922.22
EFCC State-Elec Filing Fee GC 51.851	1100-207-20-000-072-0-000	\$1,832.28
TPW Arrest Fees TPW	1100-207-20-000-021-0-000	\$0.00
Jury Service Fee/CCP102.0045	1100-207-20-000-053-0-000	\$1,045.79
Jury - County Clerk/CCP102.004	1100-341-10-180-008-0-000	\$16.51
Jud. & Cr. Personnel Tr. Fd /GC56.001 MISD @ \$1.00	1100-207-20-000-027-0-000	\$0.00
Crime Stoppers Assistance Fund/CCP102.013	1100-207-20-000-014-0-000	\$0.00
State General Revenue/CCP102.015 MISD @ \$2.50	1100-207-20-000-010-0-000	\$0.00
Due to General Fund		\$0.00
Comp. Rehab Fund/CCP 102.081 MISD @ \$5.00, @ \$25.00	1100-207-20-000-008-0-000	\$0.00
Breath Alcohol Testing/CCP102.016	1100-207-20-000-006-0-000	\$0.00
County Records Mgmt Preservation/CCP102.005/LGC203	1238-341-20-180-001-0-000	\$8,444.54
Records Management Preservation - CC/CCP102.005/LGC203	1237-341-10-180-000-0-000	\$936.60
Courthouse Security Fund/LGC 291.007 MISD @ \$1.00, @ \$3.00, @ \$5.00	1241-341-10-180-001-0-000	\$1,123.66
Judicial Fund/Criminal CC Stat /GC51.702 #Cases 198	1100-207-20-000-046-0-000	\$3,946.02
Consolidated Court Cost(CCC) CCP 102.075 MISD A.B @ \$40.00/C @ \$17.00	1100-207-20-000-015-0-000	\$31,088.97
Fugitive Apprehension Fund (FA)/CCP 102.019 @ \$5.00	1100-207-20-000-009-0-000	\$0.00
Correctional Management Institute (CMI)	1100-207-20-000-029-0-000	\$0.00
County Technology Fund/CCP102.0169	1255-341-10-180-000-0-000	\$1,492.17
DDCF-Drug Court Fund/CCP Art.102.0178 GC Art.102.0215 @ \$50	1100-207-20-000-058-0-000	\$9,809.03
DNA TESTING FEE /CCP 102.020	1100-207-20-000-030-0-000	\$0.00
Juvenile Crime & Delinquency(JCD)/CCP 102.75(m) @ \$0.25	1100-207-20-000-007-0-000	\$0.00
Pre-Trial Intervention Program / CCP 102.0121	1225-341-10-080-000-0-000	\$19,000.00
Time Payment/GC 133.103 @ \$12.50	1100-207-20-000-005-0-000	\$2,968.80
Time Payment/GC 133.103 @ \$10.00 Appropriation	1100-341-10-180-002-0-000	\$2,693.44
Time Payment/GC 133.103 @ \$2.50 Admin. Of Justice	1100-341-10-180-003-0-000	\$673.37
Juvenile Delinquency Prevention Fund/CCP 102.0171 (Graffiti Eradication)	1240-341-10-180-001-0-000	\$101.33
Delinquent Fee / CCP 103.0031 (b)	1100-202-00-000-004-0-000	\$0.00
Local Transaction Fee/CCP Art.102.072	1100-341-10-180-004-0-000	\$2,491.00
EMS Truama Fund/CCP102.0185	1100-207-20-000-038-0-000	\$13,857.69
Public Defense Attorney/CCP26 (Court Ordered Restitution)	1100-351-20-180-001-0-000	\$12,188.52
SJFC/LGC133.105, GC102.022	1100-341-10-180-012-0-000	\$225.05
SJFS/LCG133.105, GC102.022	1100-207-20-000-054-0-000	\$2,023.75
IDR/LGC Sec.133.107	1100-207-20-000-059-0-000	\$747.33
Child Safety/CCP 102.01 @ 20.00	1100-341-10-080-005-0-000	
Constable/CCP 102.011	1100-342-10-291-000-0-000	
Failure to Appear-Court / Transportation Code 706.006(a)	1100-341-10-180-016-0-000	\$173.21
Failure to Appear-State / Transportation Code 706.006(a)	1100-207-20-000-066-0-000	\$866.05
Failure to Appear-Vendor / Transportation Code 706.006(a)	1100-202-00-000-019-0-000	\$259.78
Scofflaw Fee/ TC 502.010	1100-341-10-140-051-0-000	\$924.46
State Traffic Fee	1100-207-20-000-035-0-000	\$4,353.76
Additional Court Costs	1100-341-10-180-006-0-000	\$435.71
Moving Violation Fee	1100-207-20-000-061-0-000	\$14.85
Arrest Fee Pct 1		\$ -
Arrest Fee Pct 2		\$ -
Arrest Fee Pct 3		\$ -
Arrest Fee Pct 4		\$ -
SUBTOTAL COURT COSTS...		\$238,614.94
Refunds on Probate, etc.		\$ 160.00
Attorney Ad Litem Fees/CP RULE 308a		\$ -
OVER / (SHORT)		\$ -
SUBTOTAL		\$ 160.00
TOTAL COUNTY CLERK COLLECTIONS		\$238,774.94

21.04

Sheriff

Σ(1) = 10,679

3491.66
2793.33
698.33

PREPARED BY:

Berenize Alvarado
 BERENIZE ALVARADO

10/28/2015

APPROVAL:

[Signature]
 COUNTY CLERK

10/28/2015

DATE

AUDITED BY: THE HIDALGO
 COUNTY AUDITOR'S OFFICE
 DATE: 10/22/15

Receipt Journal by Fund and Fee Code

TXHIDALGOPROD

Transaction Date Range: 07/01/2015 - 07/31/2015 Sorted by: By receipt number
 County Clerk County Court at Law #1 County Court at Law #2 County Court at Law #4 County Court at Law #5 County Court at Law #6 County Court at Law #7 County Court at

RECEIVED BY
 COUNTY AUDITOR

Hidalgo County Clerk

REVISED

2015 Civil and Probate Court Cost

Totals	(20.00)	(20.00)	X7-1
Total Receipts	162,704.47	162,704.47	10 05
Total Adjustments Impacting Receipts	(20.00)	(20.00)	X7-1
Final Fee Code Totals	162,704.47	162,704.47	X3-1; X6; X7-1
Less Transfer from 6/1/2015:		\$ 60.00	
Less Refunds:		\$ 254.00	X2-2; X3
Due Treasurer:		\$ 162,390.47	(1)

Due to Treas - July 2015
 162,390.47 (1)
 60.00 (2)
 162,450.47 (1)
 X) XS-4

AUDITED BY: THE HIDALGO
 COUNTY AUDITOR'S OFFICE
 DATE: 09/02/2015

For the Month of July 2015

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

[Signature]
 County Clerk

09/02/2015
 Date

Receipt Journal by Fund and Fee Code

TXHIDALGOPROD

Transaction Date Range 07/01/2015 - 07/31/2015 Sorted by: By receipt number
 County Clerk County Court at Law #1 County Court at Law #2 - County Court at Law #4 County Court at Law #5 County Court at Law #6 County Court at Law #7 County Court at

Tills: Alejandra Zapata, Alma Navarro, Anna Smith, Bersy Sanchez, CC Adjustment, Clari

Civil Probate or Mental Health Family

2015 SEP 4 AM 10 06

Fee Code Totals for All Funds	Totals	Fee Totals
	162,704.47	162,704.47

1100-341-10-180-002-0-000 County Clerk	✓	43,406.00	✓	43,406.00	✓	X; X3
1100-342-10-180-001-0-000 Sheriff	✓	4,600.00	✓	4,600.00	✓	X; X3-1
1100-341-10-180-001-0-000 County Judge	✓	526.00	✓	526.00	✓	X; X3-1
1100-341-10-180-006-0-000 Stenographer	✓	9,640.00	✓	9,640.00	✓	X; X3-1
1100-341-10-180-008-0-000 Jury - County Clerk	✓	3,696.00	✓	3,696.00	✓	X; X3-1
1100-341-10-180-007-0-000 Probate Judge Education	✓	186.00	✓	186.00	✓	X; X3
1100-207-20-000-048-0-000 Indigent Civil Legal Services	✓	4,510.00	✓	4,510.00	✓	X; X3 X4-1 ✓
1100-207-20-000-047-0-000 Probate Indigent Legal Service	✓	620.00	✓	620.00	✓	X; X3 X4-1 ✓
1100-207-20-000-043-0-000 Judicial Fund / Civil CC Stat	✓	17,400.00	✓	17,400.00	✓	X; X3-1 X4-1 ✓
1100-207-20-000-055-0-000 Judicial Support Fee	✓	18,270.00	✓	18,270.00	✓	X; X3-1 X4-1 ✓
1100-207-20-000-042-0-000 Judicial Fund / Probate CC Stat	✓	2,480.00	✓	2,480.00	✓	X; X3-1 X4-1 ✓
1100-207-20-000-001-0-000 Appellate Judicial System Fund	✓	2,485.00	✓	2,485.00	✓	X; X3 ✓
1100-341-10-080-011-0-000 Dist Attorney BF Commission	✓	50.20	✓	50.20	✓	X; X3
1100-341-10-180-002-0-000 Registry Administration Fee	✓	1,584.60	✓	1,584.60	✓	X; X3 ✓
1100-361-11-000-006-0-000 Interest Earnings	✓	2.97	✓	2.97	✓	X; X3
1100-207-20-000-069-0-000 State-Elec Filing Fee	✓	10,240.00	✓	10,240.00	✓	X; X3
1100-341-10-180-017-0-000 County Clerk EFile Fee	✓	6,736.00	✓	6,736.00	✓	X; X3
1100 - General Fund		126,432.77		126,432.77		
1238-341-20-180-001-0-000 County Records Management	✓	5,130.00	✓	5,130.00	✓	X; X1; X3-1
1238-341-10-180-000-0-000 Co Rec Mgmt/Preserve	✓	4,970.00	✓	4,970.00	✓	X; X1; X3
1238 - County Records Management and Preservation		10,100.00		10,100.00		
1200-352-10-180-001-0-000 Bond Forfeitures	✓	426.70	✓	426.70	✓	X; X1; X3

Receipt Journal by Fund and Fee Code

TXHIDALGOPROD

Transaction Date Range: 07/01/2015 - 07/31/2015 Sorted by: By receipt number

Tills: Alejandra Zapata,Alma Navarro,Anna Smith,Bersy Sanchez,CC Adjustment,Clarit

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

COUNTY AUDITOR

Civil Probate or Mental Health Family

2015 SEP 4 8 00 10 05

Fee Totals

1200 - Road and Bridge Countywide	426.70		426.70
1239-341-10-180-001-0-000 Court Reporter Service Fee	6,525.00	✓	6,525.00 ✓ X ; X1 ; X3
1239 - Court Reporter Service	6,525.00		6,525.00
1241-341-10-180-001-0-000 Courthouse Security Fund	2,501.00	✓	2,501.00 ✓ X ; X1 ; X3
1241 - Courthouse Security	2,501.00		2,501.00
1247-341-10-180-001-0-000 Law Library	15,225.00	✓	15,225.00 ✓ X ; X1 ; X3-1
1247 - Law Library Fee	15,225.00		15,225.00
1250-341-10-180-001-0-000 SCIG Probate Filing Fee	1,240.00	✓	1,240.00 ✓ X ; X1 ; X3-1 62 X4-1 ✓
1250 - Supplemental Court Guardianship	1,240.00		1,240.00
9900-000-00-000-0-000 Refund/Overpayments	254.00	✓	254.00 ✓ X3-1 ; X2

HIDALGO COUNTY, TEXAS
 DELTA LAKE PARK, PRECINCT 1
 MONTHLY REPORT FOR THE MONTH ENDING
 September 2015

pbc

DATE	BEGINNING RECEIPT NUMBER	ENDING RECEIPT NUMBER	TOTAL RECEIPTS ISSUED	TOTAL RECEIPT AMOUNT	COUNTY TREASURER			DEPOSIT SLIP NUMBER	
					DEPOSIT AMOUNT	DATE OF DEPOSIT	RECEIPT NUMBER		
1	9/1/2015			\$ -	\$ -			2110	
2	9/2/2015			\$ -	\$ -			2110	
3	9/3/2015			\$ -	\$ -			2110	
4	9/4/2015			\$ -	\$ -			2110	
5	9/5/2015			\$ -	\$ -			2110	
6	9/6/2015 ✓	313136 ✓	313180 ✓	45 ✕	\$ 4 90.00	\$ 4 90.00	9/9/2015	190366 ✕	211 02459 ✕
7	9/7/2015			\$ -	\$ -			2110	
8	9/8/2015			\$ -	\$ -			2110	
9	9/9/2015			\$ -	\$ -			2110	
10	9/10/2015			\$ -	\$ -			2110	
11	9/11/2015			\$ -	\$ -			2110	
12	9/12/2015			\$ -	\$ -			2110	
13	9/13/2015 ✓	313181 ✓	313233 ✓	53 ✕	\$ 4 106.00	\$ 4 106.00	9/15/2015	190772 ✕	211 02460 ✕
14	9/14/2015			\$ -	\$ -			2110	
15	9/15/2015			\$ -	\$ -			2110	
16	9/16/2015			\$ -	\$ -			2110	
17	9/17/2015			\$ -	\$ -			2110	
18	9/18/2015			\$ -	\$ -			2110	
19	9/19/2015			\$ -	\$ -			2110	
20	9/20/2015 ✓	313234 ✓	313261 ✓	28 ✕	\$ 4 56.00	\$ 4 56.00	9/21/2015	190773 ✕	211 02461 ✕
	9/21/2015			\$ -	\$ -			2110	
22	9/22/2015			\$ -	\$ -			2110	
23	9/23/2015			\$ -	\$ -			2110	
24	9/24/2015			\$ -	\$ -			2110	
25	9/25/2015			\$ -	\$ -			2110	
26	9/26/2015			\$ -	\$ -			2110	
27	9/27/2015 ✓	313262 ✓	313309 ✓	48 ✕	\$ 4 96.00	\$ 4 96.00	9/28/2015	191076 ✕	211 02462 ✕
28	9/28/2015			\$ -	\$ -			2110	
29	9/29/2015			\$ -	\$ -			2110	
30	9/30/2015			\$ -	\$ -			2110	
31	10/1/2015			\$ -	\$ -			2110	
				174	\$ 348.00	\$348.00			

TOTAL RECEIPTS AND FUNDS COLLECTED:

174 x \$2.00 ✕

\$ 348.00 ✕

TOTAL AMOUNT DUE TO GENERAL FUND-----1100-347-40-121-000-0-000-----	\$	348.00
LESS: TOTAL AMOUNTS REMITTED TO GENERAL FUND-----	\$	348.00
TOTAL FUNDS DUE TO THE COUNTY TREASURER-----	\$	-

PREPARED BY: *Dredma L. Cantie*

DATE: 10/6/15

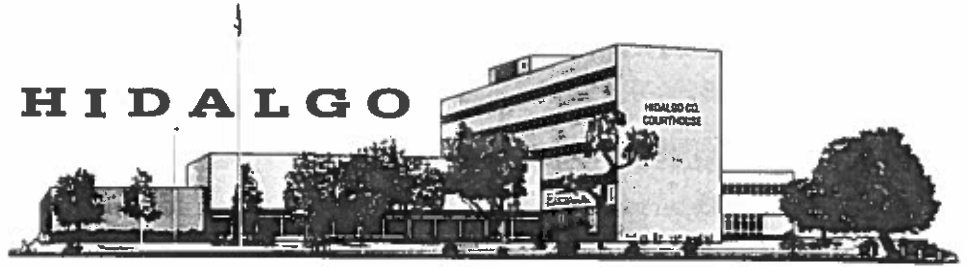
A.C. Cuellar, Jr.
 A.C. Cuellar, Jr.
 COMMISSIONER PRCT NO. 1

HIDALGO COUNTY AUDITOR'S OFFICE
 APPROVED BY: *[Signature]*
 DATE: 10/7/15

10/6/15
 DATE

COUNTY *of* HIDALGO

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



EDINBURG, TEXAS 78539

November 10, 2015

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

Re: Review of Delta Lake *Monthly Fees Report* and Supporting Documentation
For the month of September 2015

Dear Commissioner Cuellar:

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

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

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

Methodology:

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

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

HIDALGO COUNTY DISTRICT JUDGES

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

RODOLFO DELGADO
JUDGE, 81ST D.C.

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

ROSE GUERRA REYNA
JUDGE, 206TH D.C.

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

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

HOE GONZALEZ
JUDGE, 370TH D.C.
OVERSEER

LETICIA LOPEZ
JUDGE, 388TH D.C.

AIDA SALINAS FLORES
JUDGE, 398TH D.C.

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

JESSE CONTRERAS
JUDGE, 448TH D.C.

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

Conclusion:

Total collections for the month of September 2015 were \$348.00. Based on the results of our review, we have concluded that fees collected were generally properly accounted and reported; however, the system of internal controls for the collection and safeguarding of cash requires improvement as noted in the following observation.

Observation No. 1:

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

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

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

Recommendation:

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

Please provide a written management response to the observation noted above by November 20, 2015.

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

Respectfully,



Ray Evfracio, CPA
County Auditor

cc: Valde Guerra, County Executive Officer

HIDALGO COUNTY DISTRICT JUDGES

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

Sep-15

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-Sep	222-01818	222-01822	\$ 125.00	\$ -	\$ 125.00	9/1/2015	222 00173	9/15/2015	190486	-14	\$ -
2	2-Sep	222-01823	222-01830	\$ 200.00	\$ 25.00	\$ 175.00	9/2/2015	222 00174	9/15/2015	190487	-13	\$ -
3	3-Sep	222-01831	222-01845	\$ 450.00	\$ 25.00	\$ 425.00	9/3/2015	222 00175	9/15/2015	190488	-12	\$ -
4	4-Sep	222-01846	222-01859	\$ 400.00	\$ 50.00	\$ 350.00	9/4/2015	222 00176	9/15/2015	190489	-11	\$ -
5	5-Sep	CLOSED						222			0	\$ -
6	6-Sep	CLOSED						222			0	\$ -
7	7-Sep	HOLIDAY						222			0	\$ -
8	8-Sep	222-01860	222-01875	\$ 650.00	\$ 125.00	\$ 525.00	9/8/2015	222 00177	9/15/2015	190491	-7	\$ -
9	9-Sep	222-01876	222-01888	\$ 425.00	\$ -	\$ 425.00	9/9/2015	222 00178	9/15/2015	190493	-6	\$ -
10	10-Sep	222-01889	222-01894	\$ 150.00	\$ -	\$ 150.00	9/10/2015	222 00179	9/15/2015	190494	-5	\$ -
11	11-Sep	222-01895	222-01899	\$ 150.00	\$ -	\$ 150.00	9/11/2015	222 00180	9/15/2015	190496	-4	\$ -
12	12-Sep	CLOSED						222			0	\$ -
13	13-Sep	CLOSED						222			0	\$ -
14	14-Sep	222-01900	222-01906	\$ 175.00	\$ -	\$ 175.00	9/14/2015	222 00181	9/15/2015	190497	-1	\$ -
15	15-Sep	222-01907	222-01910	\$ 125.00	\$ -	\$ 125.00	9/15/2015	222 00182	9/17/2015	190636	-2	\$ -
16	16-Sep	222-01911	222-01913	\$ 75.00	\$ -	\$ 75.00	9/16/2015	222 00183	9/17/2015	190637	-1	\$ -
17	17-Sep	222-01914	222-01921	\$ 200.00	\$ -	\$ 200.00	9/17/2015	222 00184	9/18/2015	190650	-1	\$ -
18	18-Sep	222-01922	222-01931	\$ 325.00	\$ 125.00	\$ 200.00	9/18/2015	222 00185	9/21/2015	190689	-3	\$ -
19	19-Sep	CLOSED						222			0	\$ -
20	20-Sep	CLOSED						222			0	\$ -
21	21-Sep	222-01932	222-01936	\$ 125.00	\$ -	\$ 125.00	9/21/2015	222 00186	9/22/2015	190719	-1	\$ -
22	22-Sep	222-01937	222-01938	\$ 75.00	\$ 50.00	\$ 25.00	9/22/2015	222 00187	9/23/2015	190770	-1	\$ -
23	23-Sep	222-01939	222-01942	\$ 125.00	\$ 75.00	\$ 50.00	9/23/2015	222 00188	9/24/2015	190811	-1	\$ -
24	24-Sep	222-01943	222-01943	\$ 25.00	\$ -	\$ 25.00	9/24/2015	222 00189	9/25/2015	190847	-1	\$ -
25	5-Sep	222-01944	222-01945	\$ 100.00	\$ 75.00	\$ 25.00	9/25/2015	222 00190	9/28/2015	190927	-3	\$ -
26	26-Sep	CLOSED						222			0	\$ -
27	27-Sep	CLOSED						222			0	\$ -
28	28-Sep	222-01947	222-01952	\$ 150.00	\$ -	\$ 150.00	9/28/2015	222 00191	9/29/2015	190953	-1	\$ -
29	29-Sep	222-01953	222-01960	\$ 225.00	\$ -	\$ 225.00	9/29/2015	222 00192	9/30/2015	191055	-1	\$ -
30	30-Sep	222-01961	222-01966	\$ 225.00	\$ -	\$ 225.00	9/30/2015	222 00193	10/1/2015	191092	-1	\$ -
31	1-Oct							222			0	\$ -

TOTALS \$ 4,500.00 \$ 550.00 \$ 3,950.00

Handwritten marks: 123a, ^, ^, ^

TOTAL AMOUNT DUE TO GENERAL FUND-----1100-322-70-122-000-0-000-----	\$	\$ 4,500.00	\$
LESS: TOTAL AMOUNT REMITTED TO GENERAL FUND (DIRECT DEPOSIT)-----	\$	\$ 550.00	
TOTAL FUNDS DUE TO THE COUNTY TREASURER-----	\$	\$ 3,950.00	

Handwritten: 123a

PREPARED BY: Belinda [Signature]

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

APPROVED BY: [Signature]

DATE: 10/6/2015

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

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

HIDALGO COUNTY AUDITOR'S OFFICE
 APPROVED BY: [Signature]
 DATE: 10/9/15

Handwritten: XI

COUNTY *of* HIDALGO

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



EDINBURG, TEXAS 78539

November 10, 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 September 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 September 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 September 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, 12TH D.C.

RODOLFO DELGADO
JUDGE, 13TH D.C.

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

ROSE GUERRA REYNA
JUDGE, 20TH D.C.

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

MARIO E. RAMIREZ, JR.
JUDGE, 31ST D.C.

HOE GONZALEZ
JUDGE, 37TH D.C.
OVERSEER

LETICIA LOPEZ
JUDGE, 38TH D.C.

AIDA SALINAS FLORES
JUDGE, 38TH D.C.

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

JESSE CONTRERAS
JUDGE, 44TH D.C.

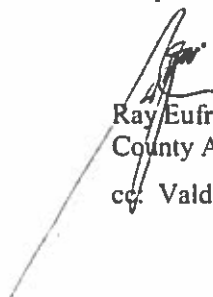
- Reviewed *Cashier's Daily Close-Out Reports/Daily Remittance Forms (Close-Out Report)* to determine whether fees collected were properly accounted & deposited with the financial institution on a daily basis.
- Verified that the collections per the *Monthly Fees Report* agreed to total receipts issued 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 September 2015 were \$4,500.00. Based on the results of our review, we have concluded that fees collected were generally properly accounted and reported.

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

Respectfully,



Ray Eufrazio, CPA
County Auditor

cc: Valde Guerra, County Executive Officer

HIDALGO COUNTY DISTRICT JUDGES

LUIS M. SINGLETERRY
JUDGE, 82ND D.C.

RODOLFO DELGADO
JUDGE, 83RD D.C.

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

ROSE GUERRA REYNA
JUDGE, 204TH D.C.

JUAN R. PARTIDA
JUDGE, 273TH D.C.

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

NOE GONZALEZ
JUDGE, 370TH D.C.
OVERSEER

LETICIA LOPEZ
JUDGE, 389TH D.C.

AIDA SALINAS FLORES
JUDGE, 398TH D.C.

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

JESSE CONTRERAS
JUDGE, 448TH D.C.

HIDALGO COUNTY, TEXAS
 ANZALDUAS PARK, PRECINCT 3
 MONTHLY REPORT FOR THE MONTH ENDING
 September 2015

PBC

DATE	BEGINNING RECEIPT NUMBER	ENDING RECEIPT NUMBER	TOTAL RECEIPTS ISSUED	TOTAL RECEIPT AMOUNT	COUNTY TREASURER			DEPOSIT SLIP NUMBER
					DEPOSIT AMOUNT	DATE OF DEPOSIT	RECEIPT NUMBER	
1 9/1/2015								231
2 9/2/2015								231
3 9/3/2015								231
4 9/4/2015								231
5 / 9/5/2015	376613 ✓	376664 ✓	52 Δ	\$ Δ208.00	\$ Δ208.00	9/5/2015	Δ 190424	231 009284
6 / 9/6/2015	376665 ✓	376730 ✓	66 Δ	\$ Δ264.00	\$ Δ264.00	9/6/2015	Δ 190425	231 009294
7 9/7/2015								231
7 9/8/2015								231
9 9/9/2015								231
10 9/10/2015								231
11 9/11/2015								231
12 / 9/12/2015	376731 ✓	376739 ✓	9 Δ	\$ Δ36.00	\$ Δ36.00	9/12/2015	Δ 190516	231 009304
13 / 9/13/2015	376740 ✓	376750 ✓	11 Δ	\$ Δ44.00	\$ Δ44.00	9/13/2015	Δ 190517	231 009314
14 / 9/13/2015	376954 ✓	376975 ✓	25 Δ	\$ Δ100.00	\$ Δ100.00	9/13/2015	Δ 190517	231 009314
15 9/14/2015								231
16 9/15/2015								231
17 9/16/2015								231
18 9/17/2015								231
19 9/18/2015								231
20 / 9/19/2015	376976 ✓	377017 ✓	42 Δ	\$ Δ168.00	\$ Δ168.00	9/19/2015	Δ 190714	231 009324
21 / 9/20/2015	377018 ✓	377062 ✓	45 Δ	\$ Δ180.00	\$ Δ180.00	9/20/2015	Δ 190715	231 009334
22 9/21/2015								231
23 9/22/2015								231
24 9/23/2015								231
25 9/24/2015								231
26 9/25/2015								231
27 / 9/26/2015	377063 ✓	377083 ✓	21 Δ	\$ Δ84.00	\$ Δ84.00	9/26/2015	Δ 191066	231 009344
28 / 9/27/2015	377084 ✓	377116 ✓	33 Δ	\$ Δ132.00	\$ Δ132.00	9/27/2015	Δ 191068	231 009354
29 9/28/2015								231
30 9/29/2015								231
31 9/30/2015								231
<u>1,216.00</u>					\$ 1,216.00			

304 x *4* = \$4.00

\$1,216.00 *X10*

TOTAL AMOUNT DUE TO GENERAL FUND—1100-347-40-123-000-0-000-----	\$ 1,216.00
LESS: TOTAL AMOUNTS REMITTED TO GENERAL FUND-----	\$ 1,216.00
TOTAL FUNDS DUE TO THE COUNTY TREASURER-----	

PREPARED BY: Gerardo Flores

Date: 10/1/2015

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

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

9/29/15
 DATE

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

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

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

X11

COUNTY of HIDALGO



EDINBURG, TEXAS 78539

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

November 9, 2015

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

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

Dear Commissioner Flores:

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

Scope:

The scope of the review was limited to collections reported by your office on the *Monthly Fees Report* for the month of September 2015. Our review was not designed nor intended to be a detailed study of every relevant control system, procedure, or transaction. Accordingly, the opportunities for improvement presented in this report may not be all-inclusive of areas where improvements could be made.

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

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

Methodology:

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

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

HIDALGO COUNTY DISTRICT JUDGES

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

RODOLFO DELGADO
JUDGE, 13TH D.C.

J. R. "BOBBY" FLORES
JUDGE, 131ST D.C.

ROSE GUERRA REYNA
JUDGE, 206TH D.C.

AJAN R. PARTIDA
JUDGE, 273RD D.C.

MARIO E. RAMIREZ, JR.
JUDGE, 337TH D.C.

NOE GONZALEZ
JUDGE, 370TH D.C.
OVERSEER

LETICIA LOPEZ
JUDGE, 381ST D.C.

ADA SALINAS FLORES
JUDGE, 391ST D.C.

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

JESSE CONTRERAS
JUDGE, 441ST D.C.

- Verified tickets issued followed a sequential order.
- Verified that procedures for voided tickets were properly followed.
- Reviewed *Cashier's Daily Close-Out Reports/Daily Remittance Forms* to determine whether fees collected were properly accounted and deposited with the County Treasurer on or before the fifth business day after the day on which the funds were received pursuant to Local Government Code §113.022.
- Verified that the collections per the *Monthly Fees Report* agreed to total tickets issued and the deposits made with the County Treasurer.
- Reviewed receipts issued, *Cashier's Daily Close-Out Reports/Daily Remittance Forms*, and *Monthly Fees Report* to verify proper completion.

Conclusion:

Total collections for the month of September 2015 were \$1,216.00. Based on the results of our review, we have concluded that fees collected were generally properly accounted and reported; however, the system of internal controls for the collection and safeguarding of cash requires improvement as noted in the following observation.

Observation No. 1:

A \$4.00 park entrance fee is collected from vehicles entering the Anzalduas Park on Saturdays and Sundays. Commissioners Court approved to increase the park entrance fee from \$2.00 to \$4.00 on March 23, 1993. A review of the County's financial records indicated that a park entrance fee has been collected since at least 1992. Commissioners Court may set and approve park entrance fees if approved by a majority of qualified voters through a referendum election; however, evidence that a referendum election was conducted was not provided. According to the Anzalduas Park staff, they were not aware if and when a referendum election was held to approve the collection of the park entrance fee.

In addition, according to staff, the park entrance fee is waived under certain circumstances. For example, the park entrance fee is only collected on weekends and waived on weekdays. The park entrance fee is also waived from vehicles entering the park after the *Daily Close-Out Report* and deposit cut-off time of 4:30 p.m. In addition, the park entrance fee is waived from County employees and law enforcement personnel upon presentment of a County or law enforcement identification card. Although Commissioners Court may waive the collection of the park entrance fee under certain circumstances, evidence of a Commissioners Court waiver policy was not provided. According to the Anzalduas Park staff, a waiver policy will be presented to Commissioners Court.

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

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

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

HIDALGO COUNTY DISTRICT JUDGES

Recommendation:

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

Please provide a written management response to the observation noted above by November 30, 2015.

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

Respectfully,



Ray Eufrazio, CPA
County Auditor

cc: Valde Guerra, County Executive Officer

HIDALGO COUNTY DISTRICT JUDGES

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

RODOLFO DELGADO
JUDGE, 13th D.C.

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

ROSE GUERRA REYNA
JUDGE, 20th D.C.

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

MARIO E. RAMIREZ, JR.
JUDGE, 31st D.C.

NOE GONZALEZ
JUDGE, 37th D.C.
OVERSEER

LETICIA LOPEZ
JUDGE, 38th D.C.

AIDA SALINAS FLORES
JUDGE, 38th D.C.

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

JESSE CONTRERAS
JUDGE, 44th D.C.

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

POC

Part I: RECAP OF COLLECTIONS

A. TOTAL CASH COLLECTED		<u>\$32,625.00</u>
1. ON-SITE SEWAGE DISPOSAL INSPECTION PERMIT FEES		
a. INSTALLATION PERMIT FEE		
1. EDINBURG	<u>\$5,185.00</u>	<i>X14</i>
2. MISSION	<u>\$-</u>	
3. WESLACO	<u>\$-</u>	
	<u>\$5,185.00</u>	<i>X14</i>
b. FINAL INSPECTION PERMIT FEE		
1. EDINBURG	<u>\$3,660.00</u>	<i>X14</i>
2. MISSION	<u>\$-</u>	
3. WESLACO	<u>\$-</u>	
	<u>\$3,660.00</u>	<i>X14, X10</i>
2. RESTAURANT INSPECTION FEE	<u>\$19,500.00</u>	<i>X13</i>
3. FOOD HANDLER'S CERTIFICATE FEES	<u>\$4,280.00</u>	<i>X13</i>
4. MOBILE UNIT DECAL FEES	<u>\$-</u>	
TOTAL AMOUNT DUE TO THE COUNTY TREASURER: (Should Match Amt in Part II)		<u>\$32,625.00</u>

X13-X14

X13-X14

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

Name of Fee Collected	Fee Amt.	Statute Ref.	# Issued	GL Account Number	Amount Collected
LOCAL FEES					
Installation Permit Fee	\$75	HSC § 366.001 (A)	<i>X7</i> 61	1100-345-21-340-000-0-000	<u>\$4,575.00</u> <i>X7, X8</i>
Final Inspection Permit Fee	\$60	HSC § 366.001 (A)	<i>X10</i> 61	1100-345-25-340-000-0-000	<u>\$3,660.00</u> <i>X10, X11</i>
Restaurant Inspection Fee	\$150, \$125, \$100	HSC § 437.012	<i>X3</i> 212	1100-345-22-340-000-0-000	<u>\$19,500.00</u> <i>X3, X4</i>
Food Handler's Certificate Fee	\$20	HSC § 438.047	<i>X3</i> 214	1100-345-23-340-001-0-000	<u>\$4,280.00</u> <i>X5, X3</i>
Mobile Unit Decal Fee	\$5	HSC § 121.006 (a)	0	1100-345-24-340-000-0-000	<u>\$-</u>
STATE FEES					
TCEQ Waste Water Fee	\$10	HSC § 367.010	<i>X7</i> 61	1100-207-20-000-002-0-000	<u>\$610.00</u> <i>X7, X9</i>
TOTAL AMOUNT DUE TO THE COUNTY TREASURER:					<u>\$32,625.00</u> <i>X13-X14</i>

variance should => "0"

McLennan
PREPARED BY

10/02/15
DATE

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

10/6/15
DATE

Eljardo Ramo J
HEALTH DEPARTMENT DIRECTOR

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

HIDALGO COUNTY AUDITOR'S OFFICE
APPROVED BY: *Emo*

DATE: *11/2/15* *X1*

RECEIVED
SEP 23 2015
FID 11 15

COUNTY *of* HIDALGO

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



EDINBURG, TEXAS 78539

November 10, 2015

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

Re: Review of the *Monthly Fees Report* and Supporting Documentation
For the month of September 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 September 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 September 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. SINGLETERY
JUDGE, 12th D.C.

RODOLFO DELGADO
JUDGE, 13th D.C.

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

ROSE GUERRA REYNA
JUDGE, 20th D.C.

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

MARIO E. RAMIREZ, JR.
JUDGE, 31st D.C.

MOE GONZALEZ
JUDGE, 37th D.C.
OVERSEER

LETICIA LOPEZ
JUDGE, 38th D.C.

ADA SALINAS FLORES
JUDGE, 38th D.C.

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

JESSE CONTRERAS
JUDGE, 44th 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 September 2015 were \$32,625.00. 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 Eufrazio, CPA
County Auditor

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

HIDALGO COUNTY DISTRICT JUDGES

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

RODOLFO DELGADO
JUDGE, 33RD D.C.

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

ROSE GUERRA REYNA
JUDGE, 28TH D.C.

JUAN R. PARTIDA
JUDGE, 77TH D.C.

MARIO E. RAMIREZ, JR.
JUDGE, 31ST D.C.

NOE GONZALEZ
JUDGE, 37TH D.C.
OVERSEER

LETICIA LOPEZ
JUDGE, 38TH D.C.

AIDA SALINAS FLORES
JUDGE, 39TH D.C.

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

JESSE CONTRERAS
JUDGE, 44TH D.C.

**HIDALGO COUNTY PLANNING DEPARTMENT
MONTHLY FEES REPORT**

FOR THE MONTH OF: August 2015

PAGE 1 OF 6

Part I: RECAP OF COLLECTIONS

A. TOTAL CASH COLLECTED		\$ 35,186.30
1 HELD IN ESCROW		
a. EDINBURG	\$ 18,880.50 X2	
b. MISSION	\$ -	
c. WESLACO	\$ -	\$ 18,880.50
2 UTILITY CERTIFICATE FEE		
a. EDINBURG	\$ 4,320.00 X3	
b. MISSION	\$ 3,480.00 X4	
c. WESLACO	\$ 3,750.00 X5	\$ 11,550.00
3 SUBDIVISION FEES		
a. EDINBURG	\$ 4,755.80 X2	
b. MISSION	\$ -	
c. WESLACO	\$ -	\$ 4,755.80
TOTAL AMOUNT DUE TO THE COUNTY TREASURER:		\$ 35,186.30

RECEIVED
SEP 2015

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	\$ 3,380.50 X3
Septic Tank-Held in Escrow	LGC § 232.027	\$1500/septic	1100-211-00-000-018-0-000	\$ 12,000.00 X3
Other-Held in Escrow			1100-211-00-000-026-0-000	\$ 3,500.00 X3
Utility Subdivision Fees	LGC § 232.028(g) 8/7/07 CT Approval	\$30	1100-341-30-210-003-0-000	\$ 11,550.00 X3, X4, X5
Subdivision Fees	LGC § 232.0021 11/29/2011 CT	Varies per acreage	1100-341-30-210-001-0-000	\$ 4,755.80 X3
TOTAL AMOUNT DUE TO THE COUNTY TREASURER:				\$ 35,186.30

variance should => "0"

PREPARED BY: David Casilla DATE PREPARED: September 11, 2015

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

AUDITED BY: THE HIDALGO COUNTY AUDITOR'S OFFICE
DATE: 9/23/15

[Signature] 9-11-15
DIRECTOR OF PLANNING DATE

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

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

Part III: SUMMARY OF FEES COLLECTED

1 HELD IN ESCROW

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

\$ 3,380.50	} X3
\$ 12,000.00	
\$ 3,500.00	

TO
 \$ 18,880.50 X1
 ^

2 UTILITY CERTIFICATE FEE

FROM
 \$ 11,550.00 X1

3 SUBDIVISION FEES

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

\$ 4,315.00	} X3
\$ 440.80	
\$ -	
\$ -	
\$ -	

TO
 \$ 4,755.80 X1
 ^

TOTAL AMOUNT COLLECTED

TO
 \$ 35,186.30 X1
 ^

COUNTY *of* HIDALGO

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



EDINBURG, TEXAS 78539

October 22, 2015

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

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

Dear Mr. Arredondo:

We conducted a review of the Planning Department's *Monthly Fees Report* and all supporting documentation for the month of August 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 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 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.

HIDALGO COUNTY DISTRICT JUDGES

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

RODOLFO DELGADO
JUDGE, 17th D.C.

J. R. "BOBBY" FLORES
JUDGE, 19th D.C.

ROSE GUERRA REYNA
JUDGE, 20th D.C.

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

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

NOE GONZALEZ
JUDGE, 37th D.C.
OVERSEER

LETICIA LOPEZ
JUDGE, 38th D.C.

AIDA SALINAS FLORES
JUDGE, 39th D.C.

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

JESSE CONTRERAS
JUDGE, 44th D.C.

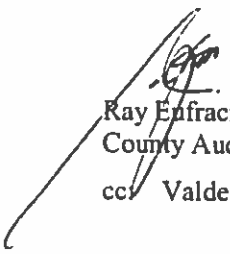
- Verified that procedures for voided receipts were properly followed.
- Reviewed the *Revenue Detail Report by Account* generated from *alio* to determine whether fees collected were properly accounted and deposited with the County Treasurer on or before the fifth business day after the day on which 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 August 2015 were \$35,186.30. 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 Enfracio, CPA
County Auditor

cc Valde Guerra, County Executive Officer

HIDALGO COUNTY DISTRICT JUDGES

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

RODOLFO DELGADO
JUDGE, 33RD D.C.

J. R. "BOBBY" FLORES
JUDGE, 129TH D.C.

ROSE GUERRA REYNA
JUDGE, 206TH D.C.

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

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

NOE GONZALEZ
JUDGE, 371TH D.C.
OVERSEER

LETICIA LOPEZ
JUDGE, 381TH D.C.

AIDA SALINAS FLORES
JUDGE, 398TH D.C.

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

JESSE CONTRERAS
JUDGE, 448TH D.C.

**HIDALGO COUNTY PLANNING DEPARTMENT
MONTHLY FEES REPORT**

FOR THE MONTH OF: September 2015

PAGE 1 OF 6

Part I: RECAP OF COLLECTIONS

A. TOTAL CASH COLLECTED		<u>\$ 18,865.00</u>
PBC		
1 HELD IN ESCROW		
a. EDINBURG	\$ 4,500.00 x 3	
b. MISSION	\$ -	
c. WESLACO	\$ -	\$ 4,500.00 x 3
2 UTILITY CERTIFICATE FEE		
a. EDINBURG	\$ 3,450.00 x 3	
b. MISSION	\$ 3,570.00 x 4	
c. WESLACO	\$ 4,140.00 x 5	\$ 11,160.00
3 SUBDIVISION FEES		
a. EDINBURG	\$ 3,205.00 x 3	
b. MISSION	\$ -	
c. WESLACO	\$ -	\$ 3,205.00
TOTAL AMOUNT DUE TO THE COUNTY TREASURER:		<u>\$ 18,865.00</u>

AUDITED BY: THE HIDALGO COUNTY AUDITOR'S OFFICE
DATE: 10/22/15

J.C. 11/15/15

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	\$ 4,500.00 x 3
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	\$ 11,160.00 x 3, x 4 x 5
Subdivision Fees	LGC § 232.0021 11/29/2011 CT	Varies per acreage	1100-341-30-210-001-0-000	\$ 3,205.00 x 3
TOTAL AMOUNT DUE TO THE COUNTY TREASURER:				<u>\$ 18,865.00</u>

variance should => "0"

PREPARED BY:

Shaw Carter

DATE PREPARED: October 14, 2015

THIS REPORT HAS BEEN PERSONALLY REVIEWED BY ME & I CERTIFY IT TO BE TRUE & CORRECT

TO THE BEST OF MY KNOWLEDGE

RECEIVED

OCT 15 2015

J.J.C.
10-14-15
DIRECTOR OF PLANNING DATE

COUNTY *of* HIDALGO

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



EDINBURG, TEXAS 78539

November 10, 2015

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

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

Dear Mr. Arredondo:

We conducted a review of the Planning Department's *Monthly Fees Report* and all supporting documentation for the month of September 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 September 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.

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

Methodology:

In planning and performing our review, we reviewed applicable statutes, 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.

HIDALGO COUNTY DISTRICT JUDGES

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

RODOLFO DELGADO
JUDGE, 93RD D.C.

J. R. "BOBBY" FLORES
JUDGE, 137TH D.C.

ROSE GUERRA REYNA
JUDGE, 200TH D.C.

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

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

NOE GONZALEZ
JUDGE, 370TH D.C.
OVERSEER

LETICIA LOPEZ
JUDGE, 383RD D.C.

AIDA SALINAS FLORES
JUDGE, 398TH D.C.

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

JESSE CONTRERAS
JUDGE, 448TH 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 September 2015 were \$18,865.00. Based on the results of our review, we have concluded that fees collected were generally properly accounted and reported.

If you should have any questions, please do not hesitate to call Ricardo Nuñez, Internal Auditor I, at 318-2511 ext. 4644, Letty Chavez, Compliance Audit Supervisor, at ext. 4651, or Arcy B. Duran, CPA, Director of Audit, at ext. 4645.

Respectfully,



Ray Eufrazio, CPA
County Auditor

cc/ Valde Guerra, County Executive Officer

HIDALGO COUNTY DISTRICT JUDGES

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

RODOLFO DELGADO
JUDGE, 93RD D.C.

J. R. "BOBBY" FLORES
JUDGE, 121ST D.C.

ROSE GUERRA REYNA
JUDGE, 206TH D.C.

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

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

NOE GONZALEZ
JUDGE, 370TH D.C.
OVERSEER

LETICIA LOPEZ
JUDGE, 381ST D.C.

AIDA SALINAS FLORES
JUDGE, 398TH D.C.

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

JESSE CONTRERAS
JUDGE, 448TH D.C.

HIDALGO COUNTY FIRE MARSHAL MONTHLY REPORT FOR THE MONTH OF SEPTEMBER *pkc*

	APPLICANT	RECEIPT	☑	☑	☑		TREASURER	AMOUNTS DUE TO
DATE	NAME	NUMBER	Cash	Check	MO	SERVICE	RECEIPT	COUNTY
09/01/15	JOSE M LONGORIA	11388 4	X✓			BURN PERMIT 4	190103 4	\$25.00 4
09/01/15	FERNANDO CANTU	11389 4	X✓			BURN PERMIT 4	190103 4	\$25.00 4
09/02/15	LEONARDO PAEZ	11390 4	X✓			BURN PERMIT 4	190104 4	\$25.00 4
09/02/15	ROCKINGHORSE REHAB LLC	11391 4		X✓		HEALTH CARE OCCUPANCY 4	190104 4	\$125.00 4
09/02/15	JUAN SALINAS	11392 4	X✓			BURN PERMIT 4	190104 4	\$25.00 4
09/02/15	MELISSA VILLARREAL	11393 4	X✓			COMMERCIAL BURN PERMIT 4	190104 4	\$100.00 4
09/02/15	MIGUEL MARROQUIN	11394 4		X✓		BURN PERMIT 4	190104 4	\$25.00 4
09/02/15	FABIOLA FRANCO LA FLOR DEL TRIGO MEXICAN FOOD	11395 4	X✓			BUSINESS OCCUPANCY 4	190104 4	\$75.00 4
09/02/15	JORGE GARZA CHROME PAINT	11396 4	X✓			BUSINESS OCCUPANCY 4	190104 4	\$75.00 4
09/02/15	ALVARO LOPEZ	11397 4	X✓			BURN PERMIT 4	190104 4	\$25.00 4
09/02/15	MARIO LOPEZ	11398 4	X✓			BURN PERMIT 4	190104 4	\$25.00 4
09/02/15	APOLONIO ORTIZ	11399 4	X✓			BURN PERMIT 4	190104 4	\$25.00 4
09/02/15	JESUS GONZALEZ	11400 4	X✓			BURN PERMIT 4	190104 4	\$25.00 4
09/02/15	EMMANUEL LEAL MOBILE FOOD CART	11401 4	X✓			BUSINESS OCCUPANCY 4	190104 4	\$75.00 4
09/02/15	EDWARD COOGAN	11402 4	X✓			BURN PERMIT (4) 4	190104 4	\$100.00 4
09/02/15	MARIA GARZA	11403 4	X✓			BURN PERMIT 4	190104 4	\$25.00 4
09/02/15	LYDIA SILVA	11404 4	X✓			BURN PERMIT 4	190104 4	\$25.00 4
09/02/15	RICARDO HERNANDEZ	11405 4	X✓			BURN PERMIT 4	190104 4	\$25.00 4
09/02/15	LORENZO RODRIGUEZ	11406 4	X✓			BURN PERMIT 4	190104 4	\$25.00 4
09/02/15	ROGELIO MORALES	11407 4	X✓			BURN PERMIT 4	190104 4	\$25.00 4

09/02/15	GREGORIO RAYA JR	11408 A	X✓			BURN PERMIT 4	190104 4	\$25.00 4
09/02/15	OCTAVIO RIOS LA COLMENA MEAT MARKET	11409 A		X✓		BUSINESS OCCUPANCY 4	190104 4	\$75.00 4
09/02/15	LUCIA TAMEZ	11410 A	X✓			BURN PERMIT 4	190104 4	\$25.00 4
09/02/15	ALYDA LOPEZ	11411 A	X✓			BURN PERMIT 4	190104 4	\$25.00 4
09/02/15	DIANI ZUMAYA M & D RESTAURANT AND SNACK	11412 A	X✓			BUSINESS OCCUPANCY 4	190104 4	\$75.00 4
09/02/15	REYNALDO VILLARREAL	11413 A		X✓		BURN PERMIT 4	190104 4	\$25.00 4
09/02/15	OSIEL CANTU	11414 A	X✓			BURN PERMIT 4	190104 4	\$25.00 4
09/02/15	HECTOR CEDILLO LA HOMA MEAT MARKET	11415 A	X✓			BUSINESS OCCUPANCY 4	190104 4	\$75.00 4
09/02/15	MARTIN GONZALEZ GONZALEZ GROCERY STORE	11416 A	X✓			BUSINESS OCCUPANCY 4	190104 4	\$75.00 4
09/02/15	THOMAS DEARMIN	11417 A		X✓		BURN PERMIT 4	190104 4	\$25.00 4
09/02/15	PABLO TORRES	11418 A	X✓			BURN PERMIT 4	190104 4	\$25.00 4
09/02/15	GILBERT ELLIS	11419 A		X✓		COMMERCIAL BURN PERMIT 4	190104 4	\$100.00 4
09/02/15	LAURA B HICKS	11420 A	X✓			BURN PERMIT 4	190104 4	\$25.00 4
09/02/15	HENRY PEREZ	11421 A	X✓			BURN PERMIT 4	190104 4	\$25.00 4
09/02/15	DAVID FLORES	11422 A		X✓		BURN PERMIT 4	190104 4	\$25.00 4
09/02/15	VICTOR GONZALEZ	11423 A		X✓		BURN PERMIT 4	190104 4	\$25.00 4
09/02/15	JORGE HARO	11424 A	X✓			BURN PERMIT 4	190104 4	\$25.00 4
09/02/15	PABLO LOPEZ	11425 A		X✓		BURN PERMIT 4	190104 4	\$25.00 4
09/02/15	ADRIAN BURCIAGA JR	11426 A	X✓			BURN PERMIT 4	190104 4	\$25.00 4
09/02/15	IRMA RIOS	11427 A		X✓		BURN PERMIT 4	190104 4	\$25.00 4
09/02/15	FERNANDO MEDINA PARADA GRILL	11428 A	X✓			BUSINESS OCCUPANCY 4	190104 4	\$75.00 4
09/02/15	JOE ELIGIO MADRIGAL	11429 A		X✓		BURN PERMIT 4	190104 4	\$25.00 4
09/02/15	CARLOS GONZALEZ THE LITTLE PACK DAY CARE	11430 A		X✓		BUSINESS OCCUPANCY 4	190104 4	\$75.00 4
09/02/15	ROBERTO VALDEZ IGLESIA BAUTISTA FE Y PODER	11431 A	X✓			BUSINESS OCCUPANCY 4	190104 4	\$75.00 4

09/02/15	ELVIRA SUSTAITA	11432		X✓		BURN PERMIT	190104	\$25.00
09/02/15	VOID	11433				VOID	190104	\$0.00
09/02/15	JESSICA VELIZ FUTURE LEADERS LEARNING CENTER	11434		X✓		BUSINESS OCCUPANCY	190104	\$75.00
09/02/15	JAIME CANTU	11435		X✓		BURN PERMIT	190104	\$25.00
09/02/15	CASSANDRA HEARN	11436	X✓			BURN PERMIT	190104	\$25.00
09/02/15	SANTANA CARRERA	11437		X✓		BURN PERMIT	190104	\$25.00
09/02/15	NANCY EARNEST	11438	X✓			BURN PERMIT	190104	\$25.00
09/02/15	DOMINGO SIERRA	11439	X✓			COMMERCIAL BURN PERMIT	190104	\$100.00
09/02/15	RENE OLIVA	11440	X✓			BURN PERMIT	190104	\$25.00
09/02/15	MARIA VELA	11441	X✓			BURN PERMIT	190104	\$25.00
09/02/15	MARIA MENDOZA	11442	X✓			BURN PERMIT	190104	\$25.00
09/02/15	MARIA GARCIA	11443	X✓			BURN PERMIT	190104	\$25.00
09/02/15	CARLOS MUNOZ MAYA MEXICAN FOOD	11444	X			BUSINESS OCCUPANCY	190104	\$75.00
09/03/15	VOID	11445				VOID	190328	\$0.00
09/03/15	SIMPLEX GRINNELL MCDONALD'S #14665	11446		X✓		FIRE PROTECTION SYSTEMS PERMIT	190328	\$150.00
09/03/15	ALL AMERICAN SECURITY LITTLE MINIONS	11447		X✓		FIRE ALARM SYSTEM PERMIT	190328	\$100.00
09/04/15	ALFREDO TREVINO NANAS TAQUERIA	11448	X✓			BUSINESS OCCUPANCY	190330	\$75.00
09/04/15	TOBY GUNTT	11449	X✓			BURN PERMIT	190330	\$25.00
09/04/15	MARICELA GAMEZ FRUIT STAND	11450	X✓			BUSINESS OCCUPANCY	190330	\$75.00
09/08/15	CARLOS ELIZONDO	11451		X✓		BURN PERMIT	190331	\$25.00
09/08/15	JOSE ALONSO	11452	X✓			BURN PERMIT	190331	\$25.00
09/09/15	SANTOS RAMIREZ	11453		X✓		BURN PERMIT	190332	\$25.00
09/09/15	DAVID CALDERON	11454	X✓			BURN PERMIT	190332	\$25.00
09/09/15	ROBERTO MORALES	11455	X✓			BURN PERMIT	190332	\$25.00

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09/09/15	ROBERT HERNANDEZ	11456	X			BURN PERMIT	190332	\$25.00
09/09/15	LINDA DAVIS	11457		X		COMMERCIAL BURN PERMIT	190332	\$100.00
09/09/15	JESUS MARTINEZ	11458	X			BURN PERMIT	190332	\$25.00
09/09/15	MACEDONIO AGUILAR	11459	X			BURN PERMIT	190332	\$25.00
09/09/15	ALEJANDRO LOZANO	11460	X			BURN PERMIT	190332	\$25.00
09/09/15	EFRAIN GAME JR	11461	X			BURN PERMIT	190332	\$25.00
09/09/15	LAURA ZAMBRANO ELOTES ASADOS	11462	X			BUSINESS OCCUPANCY	190332	\$75.00
09/09/15	PENITAS FAMILY PHARMACY	11463		X		HEALTH CARE OCCUPANCY	190332	\$125.00
09/09/15	IRMA MENDOZA	11464	X			BURN PERMIT	190332	\$25.00
09/09/15	LAWRENCE E REVELLE	11465		X		COMMERCIAL BURN PERMIT	190332	\$100.00
09/09/15	CARMEN MARROQUIN	11466	X			BURN PERMIT	190332	\$25.00
09/09/15	VOID	11467				VOID	190332	\$0.00
09/09/15	RENE GUERRA COMMERCIAL PLAZA	11468	X			BUILDING PERMIT	190332	\$200.00
09/09/15	JESUS MARTINEZ	11469	X			BURN PERMIT	190332	\$25.00
09/09/15	JOSE DOMINGUEZ	11470	X			BURN PERMIT	190332	\$25.00
09/09/15	PRIMITIVA CASTORENA FOSTER HOME	11471	X			BUSINESS OCCUPANCY	190332	\$75.00
09/09/15	JUAN VASQUEZ FOSTER HOME	11472	X			FOSTER HOME OCCUPANCY	190332	\$75.00
09/09/15	HOMERO CARRERA HIDALGO COUNTY HEAD START	11473		X		BUSINESS OCCUPANCY	190332	\$75.00
09/09/15	JESUS URBANO	11474	X			BURN PERMIT	190332	\$25.00
09/09/15	ADRIAN GARCIA	11475	X			BURN PERMIT	190332	\$25.00
09/09/15	HOMERO GARCIA	11476	X			BURN PERMIT	190332	\$25.00
09/09/15	DEBORAH FITZGERALD	11477	X			BURN PERMIT	190332	\$25.00
09/09/15	ANGELICA DIAZ	11478	X			BURN PERMIT	190332	\$25.00
09/09/15	REBECCA CONTRERAS WE LOVE OUR KIDS DAY CARE	11479	X			DAY CARE OCCUPANCY	190332	\$75.00

09/09/15	KRISTY SANCHEZ	11480	X✓			BURN PERMIT	190332	\$25.00
09/09/15	MELISSA TREVINO	11481	X✓			BURN PERMIT	190332	\$25.00
09/09/15	REBECA GARCIA MEAT MARKET	11482		X✓		BUSINESS OCCUPANCY	190332	\$75.00
09/09/15	ROGELIO ARTEAGA	11483		X✓		BURN PERMIT	190332	\$25.00
09/09/15	EDUARDO CHAPA JR CHAPA WHOLE SALES	11484	X✓			BUSINESS OCCUPANCY	190332	\$75.00
09/09/15	JAVIER TREVINO	11485	X✓			BURN PERMIT	190332	\$25.00
09/09/15	BELIA PHILLIPS	11486	X✓			BURN PERMIT	190332	\$25.00
09/09/15	TEXAS G & S INVESTMENTS	11487		X✓		BUSINESS OCCUPANCY	190332	\$75.00
09/09/15	JOSE SILVA	11488	X✓			BURN PERMIT	190332	\$25.00
09/09/15	HECTOR CHAPA EL MARIACHI BAR	11489	X✓			BUSINESS OCCUPANCY	190332	\$75.00
09/09/15	FRANCISCO BARRIENTES	11490	X✓			BURN PERMIT	190332	\$25.00
09/10/15	IRMA LOPEZ	11491		X✓		BURN PERMIT	190508	\$25.00
09/10/15	ABELINA J ELLEDGE	11492	X✓			BURN PERMIT	190508	\$25.00
09/10/15	AMELIA TREVINO ALVARADO	11493		X✓		COPY OF INVESTIGATION REPORT	190508	\$25.00
09/11/15	TAMY K. CHERIAN HAY FARM	11494	X✓			COMMERCIAL BURN PERMIT	190509	\$100.00
09/11/15	CHURCH'S CHICKEN	11495		X✓		BUSINESS OCCUPANCY	190509	\$75.00
09/14/15	SAN JUANITA GARCIA	11496	X✓			BURN PERMIT	190510	\$25.00
09/14/15	CELIA R. GUZMAN	11497	X✓			BURN PERMIT	190510	\$25.00
09/14/15	JUAN VILLARREAL SALINAS	11498	X✓			BURN PERMIT	190510	\$25.00
09/15/15	EXTREME DRIVE-THRU	11499		X✓		BUSINESS OCCUPANCY	190634	\$75.00
09/16/15	CRISTINA GALVAN DE GOMEZ FLOWER SHOP	11500	X✓			BUSINESS OCCUPANCY	190635	\$75.00
09/16/15	JOSE LUNA	11501	X✓			BURN PERMIT	190635	\$25.00
09/16/15	HIDALGO CO HEAD START #5	11502		X✓		DAY CARE OCCUPANCY	190635	\$75.00
09/16/15	ELOY HERNANDEZ	11503	X✓			BURN PERMIT	190635	\$25.00

09/16/15	ALL SAFE FIRE OVER THE RAINBOW DAY CARE	11504 A		X✓		FIRE ALARM SYSTEM PERMIT A	190635 A	\$100.00 A
09/16/15	ANDRES VALDES	11505 A	X✓			BURN PERMIT A	190635 A	\$25.00 A
09/16/15	DAVID JUAREZ	11506 A	X✓			BURN PERMIT A	190635 A	\$25.00 A
09/16/15	SAN JUANITA PAREDES	11507 A	X✓			BURN PERMIT A	190635 A	\$25.00 A
09/16/15	HECTOR GONZALEZ HIGHLAND MEMORIAL	11508 A	X✓			FIRE ALARM SYSTEM PERMIT A	190635 A	\$100.00 A
09/16/15	ELEAZAR NAVIJAR	11509 A	X✓			BURN PERMIT A	190635 A	\$25.00 A
09/16/15	JUVENTINO RODRIGUEZ LOS NARANJOS MEAT MARKET	11510 A	X✓			BUSINESS OCCUPANCY A	190635 A	\$75.00 A
09/16/15	MARIE ANN MENDOZA	11511 A	X✓			BURN PERMIT A	190635 A	\$25.00 A
09/16/15	JUAN CARLOS SILVA JUAN SILVA MECHANIC SHOP	11512 A	X✓			BUILDING PERMIT A	190635 A	\$200.00 A
09/16/15	JESUS PACHECO	11513 A	X✓			BURN PERMIT A	190635 A	\$25.00 A
09/16/15	SPECIAL MOMENTS ADULT DAY CARE	11514 A		X✓		DAY CARE OCCUPANCY A	190635 A	\$75.00 A
09/16/15	ANGELA DIAZ J & J SNOW CONE	11515 A	X✓			BUSINESS OCCUPANCY A	190635 A	\$75.00 A
09/16/15	FERNANDO GOMEZ	11516 A	X✓			BURN PERMIT A	190635 A	\$25.00 A
09/16/15	ANGELICA SALAZAR	11517 A	X✓			BURN PERMIT A	190635 A	\$25.00 A
09/16/15	GUILLERMO GUERRA	11518 A	X✓			BURN PERMIT A	190635 A	\$25.00 A
09/16/15	LEONARDO CAMARILLO	11519 A		X✓		BURN PERMIT A	190635 A	\$25.00 A
09/16/15	JOSE GARZA	11520 A	X✓			BURN PERMIT A	190635 A	\$25.00 A
09/16/15	HECTOR CHAVEZ	11521 A	X✓			BURN PERMIT A	190635 A	\$25.00 A
09/16/15	ORALIA ALVAREZ HAIR SALON	11522 A	X✓			BUSINESS OCCUPANCY A	190635 A	\$75.00 A
09/16/15	GRACIELA G AGUILAR SNACK STAND	11523 A	X✓			BUSINESS OCCUPANCY A	190635 A	\$75.00 A
09/16/15	GERARDO M. MIRELES	11524 A	X✓			BURN PERMIT A	190635 A	\$25.00 A
09/16/15	CESAR TOVAR CASA DE PAN	11525 A	X✓			FIRE PROTECTION SYSTEMS PERMIT A	190635 A	\$150.00 A
09/16/15	MICHAEL TOVAR	11526 A	X✓			BURN PERMIT A	190635 A	\$25.00 A
09/16/15	ALBERT ALVAREZ LAS CUATAS	11527 A	X✓			BUSINESS OCCUPANCY A	190635 A	\$75.00 A

09/16/15	AMANDEEP TIWANA TIWANA COUNTRY	11528 k		X ✓		BUSINESS OCCUPANCY f	190635 f	\$75.00 q
09/16/15	DAVID TREVINO	11529 k	X ✓			BURN PERMIT f	190635 f	\$25.00 f
09/16/15	MIRIAM VELA	11530 k	X ✓			BURN PERMIT k	190635 k	\$25.00 k
09/16/15	GERARDO PIESAS	11531 k	X ✓			BURN PERMIT k	190635 f	\$25.00 k
09/16/15	DANIA MONROY PROMISE PARTY & EVENTS	11532 f	X ✓			BUSINESS OCCUPANCY f	190635 k	\$75.00 k
09/16/15	LILLIAN RUGERIO	11533 k	X ✓			BURN PERMIT k	190635 k	\$25.00 k
09/16/15	ARTURO TREVINO ACT	11534 k		X ✓		BUSINESS OCCUPANCY f	190635 k	\$75.00 k
09/16/15	ARTURO TREVINO MEDICAL	11535 f		X ✓		BUSINESS OCCUPANCY k	190635 k	\$75.00 k
09/16/15	ELIAS MEDINA	11536 k	X ✓			BUSINESS OCCUPANCY k	190635 k	\$75.00 k
09/16/15	CONCEPCION MENDOZA REYES CONNIE'S PLAY HOUSE	11537 k		X ✓		BUSINESS OCCUPANCY k	190635 k	\$75.00 k
09/16/15	SEBASTIAN A MUNOZ	11538 k	X ✓			BURN PERMIT k	190635 k	\$25.00 k
09/16/15	JUAN RODRIGUEZ TAQUERIA OTRO ROYO	11539 f	X ✓			BUSINESS OCCUPANCY k	190635 k	\$75.00 k
09/16/15	MARIA HERNANDEZ DELICIA EXCELENTE SNACKS	11540 k	X ✓			BUSINESS OCCUPANCY k	190635 k	\$75.00 k
09/16/15	ALDO CAMPOS LA CONQUISTA	11541 f	X ✓			BUSINESS OCCUPANCY k	190635 k	\$75.00 k
09/16/15	LEONEL GARZA SLIK PITT	11542 k		X ✓		BUSINESS OCCUPANCY k	190635 k	\$75.00 k
09/16/15	JOSE MONTELONGO	11543 k	X ✓			BURN PERMIT k	190635 k	\$25.00 k
09/16/15	HECTOR NUNEZ PEREZ	11544 k		X ✓		BURN PERMIT f	190635 k	\$25.00 k
09/21/15	RGV HELPING HANDS TOLUCA RANCH	11545 k		X ✓		BUSINESS OCCUPANCY k	190723 k	\$75.00 k
09/22/15	SGA DESIGN GROUP DOLLAR TREE k	11546 k		X ✓		BUSINESS OCCUPANCY k	190841 k	\$75.00 f
09/22/15	SOUTH TEXAS ELECTRIC COOP PERMIT COMM TOWER k	11547 k		X ✓		BUILDING PERMIT f	190841 k	\$200.00 f
09/23/15	MARIO VASQUEZ	11548 k	X ✓			BURN PERMIT f	190842 k	\$25.00 k
09/23/15	JOE HINOJOSA JACK IN THE BOX	11549 k	X ✓			BUSINESS OCCUPANCY k	190842 k	\$75.00 k
09/23/15	MARIA GARZA	11550 k	X ✓			BURN PERMIT k	190842 k	\$25.00 k
09/23/15	JAVIER HERNANDEZ	11551 k	X ✓			BURN PERMIT k	190842 k	\$25.00 k

Revised

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09/23/15	FIDEL MEDRANO	11552 4		X [✓]		BURN PERMIT 4	190842 4	\$25.00 4
09/23/15	RIGOBERTO AGUILAR EL CHICAGO SNACK STAND	11553 4	X [✓]			BUILDING PERMIT 4	190842 4	\$200.00 4
09/23/15	JACK RABE	11554 4		X [✓]		BURN PERMIT 4	190842 4	\$25.00 4
09/23/15	ENRIQUETA MEJIA	11555 4		X [✓]		BURN PERMIT 4	190842 4	\$25.00 4
09/23/15	ANA GARCIA	11556 4	X [✓]			BURN PERMIT 4	190842 4	\$25.00 4
09/23/15	LEONIDES BAZAN	11557 4	X [✓]			BURN PERMIT 4	190842 4	\$25.00 4
09/23/15	LUZ MARIA GARCIA MAGEE	11558 4	X [✓]			BUSINESS OCCUPANCY 4	190842 4	\$75.00 4
09/23/15	DALIA HOWELL	11559 4	X [✓]			BURN PERMIT 4	190842 4	\$25.00 4
09/23/15	LAURA FARIAS	11560 4	X [✓]			BURN PERMIT 4	190842 4	\$25.00 4
09/23/15	BLAINE RILEY	11561 4	X [✓]			BURN PERMIT 4	190842 4	\$25.00 4
09/23/15	MIGUEL SANTANA CRUZ	11562 4	X [✓]			BURN PERMIT 4	190842 4	\$25.00 4
09/23/15	ABEL VILLANUEVA	11563 4		X [✓]		BURN PERMIT 4	190842 4	\$25.00 4
09/23/15	PEDRO ALONZO PERALES	11564 4	X [✓]			BURN PERMIT 4	190842 4	\$25.00 4
09/23/15	AMADO REYNA	11565 4	X [✓]			BURN PERMIT 4	190842 4	\$25.00 4
09/23/15	RICHARD A HOUGH	11566 4		X [✓]		BURN PERMIT 4	190842 4	\$25.00 4
09/23/15	ADOLFO SALINAS	11567 4	X [✓]			BURN PERMIT 4	190842 4	\$25.00 4
09/23/15	JUANA SILVA	11568 4	X [✓]			FOSTER HOME OCCUPANCY 4	190842 4	\$75.00 4
09/23/15	TEJAS FIRE SYSTEMS TABURRITO	11569 4		X [✓]		FIRE PROTECTION SYSTEMS PERMIT 4	190842 4	\$150.00 4
09/23/15	TEJAS FIRE SYSTEMS LA FLOR DE TRIGO	11570 4		X [✓]		FIRE PROTECTION SYSTEMS PERMIT 4	190842 4	\$150.00 4
09/23/15	ARTURO SERNA	11571 4	X [✓]			BURN PERMIT 4	190842 4	\$25.00 4
09/23/15	RAMIRO ABADO	11572 4		X [✓]		BURN PERMIT 4	190842 4	\$25.00 4
09/23/15	MARIA J. GARCIA	11573 4		X [✓]		BURN PERMIT 4	190842 4	\$25.00 4
09/23/15	TERRY OLDHAM	11574 4	X [✓]			BURN PERMIT 4	190842 4	\$25.00 4
09/23/15	COLOR THE WORLD DAY CARE	11575 4		X [✓]		FOSTER HOME OCCUPANCY 4	190842 4	\$75.00 4

09/23/15	VOID	11576 A				VOID A	190842 A	\$0.00 A
09/23/15	RICARDO GONZALEZ VALLEY EYE CARE	11577 A		X ✓		BUSINESS OCCUPANCY A	190842 A	\$125.00 A
09/23/15	BEATRIZ PENA DRIVE THRU	11578 A	X ✓			BUSINESS OCCUPANCY A	190842 A	\$75.00 A
09/23/15	DOLORES PAGE D'S DAYCARE	11579 A		X ✓		BUSINESS OCCUPANCY A	190842 A	\$75.00 A
09/23/15	LETICIA RODRIGUEZ	11580 A	X ✓			BURN PERMIT A	190842 A	\$25.00 A
09/23/15	PABLO LEDESMA	11581 A	X ✓			BURN PERMIT A	190842 A	\$25.00 A
09/23/15	JORGE LICONA TORTILLERIA BERTHA	11582 A	X ✓			BUSINESS OCCUPANCY A	190842 A	\$75.00 A
09/23/15	ARACELI VARGAS	11583 A	X ✓			BURN PERMIT A	190842 A	\$25.00 A
09/23/15	ARICK DUBE	11584 A	X ✓			BURN PERMIT A	190842 A	\$25.00 A
09/23/15	MARIO CASTANEDA ASELINE DAY CARE	11585 A		X ✓		BUSINESS OCCUPANCY A	190842 A	\$75.00 A
09/23/15	REYNALDO LERMA	11586 A	X ✓			BURN PERMIT A	190842 A	\$25.00 A
09/23/15	IRMA PONCE	11587 A	X ✓			BURN PERMIT A	190842 A	\$25.00 A
09/24/15	MARIA D RAMIREZ	11588 A	X ✓			BURN PERMIT A	190938 A	\$25.00 A
09/24/15	ROSA E. MORUA-FLORES	11589 A	X ✓			BURN PERMIT A	190938 A	\$25.00 A
09/24/15	ALICIA ARREDONDO	11590 A	X ✓			BURN PERMIT A	190938 A	\$25.00 A
09/24/15	ANGEL GONZALEZ	11591 A	X ✓			BURN PERMIT (2) A	190938 A	\$50.00 A
09/25/15	OLGA ROMO	11592 A	X ✓			BURN PERMIT A	190939 A	\$25.00 A
09/28/15	HUMBERTO BERLANGA	11593 A	X ✓			BURN PERMIT A	190985 A	\$25.00 A
09/28/15	FERMIN ALVAREZ	11594 A	X ✓			BURN PERMIT A	190985 A	\$25.00 A
09/28/15	REBECCA RUIZ	11595 A	X ✓			BURN PERMIT A	190985 A	\$25.00 A
09/28/15	REBECCA SANCHEZ OLIVAREZ	11596 A	X ✓			BURN PERMIT A	190985 A	\$25.00 A
09/28/15	JUAN MANUEL MACIAS	11597 A	X ✓			BURN PERMIT A	190985 A	\$25.00 A
09/28/15	CHARLES LEE MEYER	11598 A		X ✓		BURN PERMIT A	190985 A	\$25.00 A
09/29/15	FIRE SYSTEMS OF TEXAS PROGRESO POLICE & FIRE	11599 A		X ✓		FIXED PIPE SYSTEM PERMIT OCCUPANCY REINSPECTION	191131 A	\$85.00 A

09/30/15	LETICIA GOMEZ G & G TAQUERIA	11600	X			BUSINESS OCCUPANCY	191134	\$75.00
09/30/15	BLAS GARCIA	11601	X			BURN PERMIT	191134	\$25.00
09/30/15	RAUL BALDERAS	11602	X			BURN PERMIT	191134	\$25.00
09/30/15	ARMANDO DELEON	11603	X			BURN PERMIT	191134	\$25.00
09/30/15	JOSE JUAN ZAPATA	11604	X			BURN PERMIT	191134	\$25.00
09/30/15	OSCAR LOPEZ	11605	X			BURN PERMIT	191134	\$25.00
09/30/15	MARTIN CUEVAS TALLER MECHANICO CUEVAS	11606	X			BUILDING PERMIT	191134	\$200.00
09/30/15	ARMANDO GARZA CHURCH	11607	X			BUILDING PERMIT	191134	\$200.00
09/30/15	YESSICA GAMEZ	11608	X			BURN PERMIT	191134	\$25.00
09/30/15	BLANCA E MUNIZ	11609	X			BURN PERMIT	191134	\$25.00
09/30/15	JIM PUTNEY GREEN GATE GROVE	11610	X			BUSINESS OCCUPANCY	191134	\$75.00
09/30/15	JUAN PALMA CORNVILLE	11611	X			BUSINESS OCCUPANCY	191134	\$75.00
09/30/15	MOISES MOLINA	11612	X			BURN PERMIT	191134	\$25.00
09/30/15	JOSE VALDEZ	11613	X			BURN PERMIT	191134	\$25.00
09/30/15	MARIA P. MARTINEZ	11614	X			BURN PERMIT	191134	\$25.00
09/30/15	JOHN SIGRIST	11615	X			BURN PERMIT	191134	\$25.00
09/30/15	RIGOBERTO CERVANTES SANTO NINO DE ATOCHA	11616	X			BUSINESS OCCUPANCY	191134	\$75.00
09/30/15	GLORIA DE LA CRUZ	11617	X			BURN PERMIT	191134	\$25.00
09/30/15	ROBERTO ZAMORANO	11618	X			BURN PERMIT	191134	\$25.00
09/30/15	TOMAS ZAMORANO	11619	X			BURN PERMIT	191134	\$25.00
09/30/15	GLORIA DE LA CRUZ	11620	X			BURN PERMIT	191134	\$25.00
09/30/15	LUIS MARTINEZ	11621			X	BURN PERMIT	191134	\$25.00
09/30/15	SOUTH TEXAS PUMP LAS CARRETAS	11622		X		UNDERGROUND TANK INPECTION	191134	\$100.00
09/30/15	JESUS & MARIA DAVILA JESUS & MARIA BBQ	11623	X			BUSINESS OCCUPANCY	191134	\$75.00

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09/30/15	LEON GUERRA JR GUERRA FUNERAL HOME	11624		X		BUSINESS OCCUPANCY	191134	\$75.00
09/30/15	ARNOLDO OCHOA PROPANE STATION	11625		X		BUSINESS OCCUPANCY	191134	\$75.00
09/30/15	MELINDA LOPEZ	11626		X		BURN PERMIT	191134	\$25.00
09/30/15	ALCIA CAVAZOS	11627	X			BURN PERMIT	191134	\$25.00
09/30/15	MARILYN AVILA MOE'S BAR	11628	X			BUSINESS OCCUPANCY	191134	\$75.00
09/30/15	NELDA LEIJA	11629		X		BURN PERMIT	191134	\$25.00
09/30/15	EVA ARAGUZ	11630	X			BURN PERMIT	191134	\$25.00
09/30/15	MARTHA VARGAS	11631	X			BURN PERMIT	191134	\$25.00
09/30/15	MAYRA NIETO	11632	X			BURN PERMIT	191134	\$25.00
09/30/15	MAYRA SANCHEZ	11633	X			BURN PERMIT	191134	\$25.00
09/30/15	ALEJANDRO RODRIGUEZ BONANZA BAR & GRILL	11634	X			BUSINESS OCCUPANCY	191134	\$75.00
09/30/15	ALMA GARCIA	11635		X		BURN PERMIT (2) COMMERCIAL BURN PERMIT (2)	191134	\$250.00
09/30/15	RAUL BRAVO LA FE CAKE SHOP	11636	X			BUSINESS OCCUPANCY	191134	\$75.00
09/30/15	MAXIMO OLIVARES	11637	X			BURN PERMIT	191134	\$25.00
09/30/15	JORGE VALADEZ	11638	X			BURN PERMIT	191134	\$25.00
09/30/15	RAMIRO RAMIREZ	11639		X		BURN PERMIT	191134	\$25.00
09/30/15	DIEGO ANTONIO VILLA-BARRERA PIZZA HUT	11640	X			BUSINESS OCCUPANCY	191134	\$75.00
09/30/15	HUGO PEDRERO	11641		X		BURN PERMIT	191134	\$25.00
09/30/15	TERESA GARCIA	11642		X		BURN PERMIT	191134	\$25.00
09/30/15	ROGELIO GARCIA	11643	X			BURN PERMIT	191134	\$25.00
09/30/15	IRMA LIMON	11644	X			BURN PERMIT	191134	\$25.00
09/30/15	MARIA T. SALINAS	11645	X			BURN PERMIT	191134	\$25.00
09/30/15	MARIA D. CANO	11646	X			BURN PERMIT	191134	\$25.00
09/30/15	NABOR VASQUEZ TORTILLERIA 4 HERMANOS	11647	X			BUSINESS OCCUPANCY	191134	\$75.00

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09/30/15	JOSE L. RODRIGUEZ JR OVER THE RAINBOW DAYCARE	11648	X		BUSINESS OCCUPANCY	191134	\$75.00	
09/30/15	YESENIA CELESTINO	11649		X	BURN PERMIT	191134	\$25.00	
09/30/15	ALBERTO LEAL	11650	X		BURN PERMIT	191134	\$25.00	
09/30/15	CANDELARIA LEAL	11651		X	BURN PERMIT	191134	\$25.00	
09/30/15	OSCAR GONZALEZ	11652	X		BURN PERMIT	191134	\$25.00	
09/30/15	MARIA C. AGUILAR	11653	X		BURN PERMIT	191134	\$25.00	
09/30/15	ORLANDO GONZALEZ	11654	X		BURN PERMIT	191134	\$25.00	
09/30/15	LUIS TRISTAN	11655	X		BURN PERMIT	191134	\$25.00	
09/30/15	GLORIA TORRES TORRES FRUIT STAND	11656		X	BUSINESS OCCUPANCY	191134	\$75.00	
09/30/15	DAVID RODRIGUEZ RODRIGUEZ DENTAL GROUP, P A	11657	X		BUSINESS OCCUPANCY	191134	\$125.00	
							Grand Total	\$3,085.00

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

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Approved by: [Signature] 10/14/15 Date
 Prepared by: Elizabeth Castro 10/16/15 Date
 Fire Marshal Administrative Assistant

Print Name: JUAN MARTINEZ Print Name: ELIZABETH CASTRO

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

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

Revised

HIDALGO COUNTY AUDITOR'S OFFICE
 APPROVED BY: [Signature]
 DATE: 10/20/15 11/10/15

2015 OCT 20 PM 9 11

HIDALGO COUNTY AUDITOR

v/v

HIDALGO COUNTY FIRE MARSHAL MONTHLY REPORT FOR THE MONTH OF OCTOBER

ppc

	APPLICANT	RECEIPT	☑	☑	☑	TYPE OF	TREASURER	AMOUNTS
DATE	NAME	NUMBER	Cash	Check	MO	SERVICE	RECEIPT	DUE TO
								COUNTY
10/02/15	ROSA O. CAMPOS	11658	X✓			BURN PERMIT	191354	\$25.00
10/02/15	MARIA RUIZ	11659		X✓		BURN PERMIT	191354	\$25.00
10/02/15	MIGUEL PENA	11660	X✓			BURN PERMIT	191354	\$25.00
10/02/15	ADRIAN SUSTAITA	11661	X✓			BURN PERMIT	191354	\$25.00
10/02/15	MARTIN MARIETTA	11662		X✓		BUILDING PERMIT	191354	\$200.00
10/02/15	VICTOR LOPEZ	11663	X✓			BURN PERMIT	191354	\$25.00
10/02/15	DELIA VILLARREAL	11664	X✓			BURN PERMIT	191354	\$25.00
10/05/15	JUAN SALINAS BLENS BARBER STUDIO	11665	X✓			BUSINESS OCCUPANCY	191356	\$75.00
10/06/15	DAISY INIGUEZ	11666	X✓			BURN PERMIT	191358	\$25.00
10/06/15	JULIO MONTELONGO	11667	X✓			BURN PERMIT	191358	\$25.00
10/06/15	JOHN FRANCISCO MARTINEZ	11668	X✓			BURN PERMIT	191358	\$25.00
10/06/15	CRISELDA PEREZ P & R DRIVING SCHOOL	11669		X✓		BUSINESS OCCUPANCY	191358	\$75.00
10/07/15	CRISTIAN LOERA SUPER STAR KIDS LEARNING CENTER	11670		X✓		BUSINESS OCCUPANCY	191360	\$75.00
10/07/15	RAMON MONTALVO	11671	X✓			BURN PERMIT	191360	\$25.00
10/07/15	VICENTE TREVINO	11672	X✓			BURN PERMIT	191360	\$25.00
10/07/15	STARS DRIVE-IN	11673		X✓		BUSINESS OCCUPANCY	191360	\$75.00
10/07/15	BENJAMIN BETANCIO LAS MONI'S DRIVE THRU	11674	X✓			BUSINESS OCCUPANCY	191360	\$75.00
10/07/15	MARTHA BENITEZ	11675		X✓		BURN PERMIT	191360	\$25.00
10/07/15	PATLAN DE LA ROSA LAZARO	11676	X✓			BURN PERMIT	191360	\$25.00
10/07/15	ALMA DEGOLLADO G'S BBQ	11677	X✓			BUSINESS OCCUPANCY	191360	\$75.00

10/07/15	RAUL DE ANDA	11678	X✓		BURN PERMIT	191360	\$25.00
10/07/15	PEDRO R. BERNAL	11679	X✓		BURN PERMIT	191360	\$25.00
10/07/15	CRISELDA LEE GUAJARDO	11680	X✓		BURN PERMIT	191360	\$25.00
10/07/15	JORGE BERMUDEZ MARVE	11681	X✓		BUSINESS OCCUPANCY	191360	\$75.00
10/07/15	SUPERIOR ALARMS RGV CHILDRENS HOME	11682		X✓	FIRE ALARM SYSTEM PERMIT	191360	\$100.00
10/07/15	ROBERTO RAMOS	11683		X✓	BURN PERMIT	191360	\$25.00
10/07/15	HELEN NASH	11684	X✓		BURN PERMIT	191360	\$25.00
10/07/15	ERIC NORDHAUSEN	11685		X✓	BURN PERMIT (2)	191360	\$50.00
10/07/15	ADOLFO ABARCA	11686	X✓		BURN PERMIT	191360	\$25.00
10/07/15	BRADY SALINAS	11687	X✓		BURN PERMIT	191360	\$25.00
10/07/15	CECILIA DE LEON LA PALMAS	11688	X✓		BUSINESS OCCUPANCY	191360	\$75.00
10/07/15	RUBEN RODRIGUEZ	11689	X✓		BURN PERMIT	191360	\$25.00
10/07/15	FERNANDO SAENZ SAENZ BROTHERS	11690	X✓		COMMERICAL BURN PERMIT	191360	\$100.00
10/07/15	MARTINANO ALANIZ	11691	X✓		BURN PERMIT	191360	\$25.00
10/07/15	ADOLFO VASQUEZ GUZMAN	11692	X✓		BURN PERMIT	191360	\$25.00
10/07/15	JOSE CAVAZOS	11693	X✓		BURN PERMIT	191360	\$25.00
10/07/15	ARACELI GARCIA LOBO TELECOMMUNICATIONS	11694	X✓		BUSINESS OCCUPANCY	191360	\$75.00
10/07/15	DORA A. SALINAS	11695	X✓		BURN PERMIT	191360	\$25.00
10/07/15	LAURA GARCIA	11696	X✓		BURN PERMIT	191360	\$25.00
10/07/15	RENE DOMINGUEZ	11697	X✓		BURN PERMIT	191360	\$25.00
10/07/15	MARIA LUVIANOS	11698	X✓		BURN PERMIT	191360	\$25.00
10/07/15	OLGA MARTINEZ	11699		X✓	BURN PERMIT	191360	\$25.00
10/07/15	MICHAEL KELLEY	11700	X✓		BURN PERMIT	191360	\$25.00
10/07/15	MARIA ELENA LUNA TAQUERIA MI ANGEL	11701	X✓		BUSINESS OCCUPANCY	191360	\$75.00

10/07/15	MATTHEW ARCE	11702	X✓		BURN PERMIT	191360	\$25.00
10/07/15	ERASMO ANDRADE DOS DE NUEVO LEON	11703	X✓		BUSINESS OCCUPANCY	191360	\$75.00
10/07/15	ELIZABETH GARCIA	11704	X✓		BURN PERMIT	191360	\$25.00
10/07/15	ANTHONY SILOS	11705	X✓		BURN PERMIT	191360	\$25.00
10/07/15	PEDRO CERDA	11706	X✓		BURN PERMIT	191360	\$25.00
10/07/15	RAMIRO LOPEZ	11707	X✓		BURN PERMIT	191360	\$25.00
10/07/15	FAUSTINO J. CELESTINO	11708	X✓		BURN PERMIT	191360	\$25.00
10/07/15	LAURA LOPEZ LOPEZ INCOME TAX	11709	X✓		BUSINESS OCCUPANCY	191360	\$75.00
10/07/15	MANUEL TORRES	11710	X✓		BURN PERMIT	191360	\$25.00
10/07/15	ELIZABETH PEREZ MORONTA ELSA CHILDRENS CLINIC	11711		X✓	BUSINESS OCCUPANCY	191360	\$125.00
10/07/15	HUMBERTO ELIZONDO	11712	X✓		BURN PERMIT	191360	\$25.00
10/07/15	HOMERO CARREON HIDALGO COUNTY HEAD START	11713		X✓	BUSINESS OCCUPANCY	191360	\$75.00
10/07/15	HOMERO CARRERA HIDALGO COUNTY HEAD START	11714		X✓	BUSINESS OCCUPANCY	191360	\$75.00
10/07/15	HOMERO CARRERA HIDALGO COUNTY HEAD START	11715		X✓	BUSINESS OCCUPANCY	191360	\$75.00
10/07/15	ROGELIO GARCIA	11716	X✓		BURN PERMIT	191360	\$25.00
10/07/15	EMILIO TAMEZ MECHANIC SHOP	11717	X✓		BUSINESS OCCUPANCY	191360	\$75.00
10/07/15	AMADO MORENO	11718		X✓	BURN PERMIT	191360	\$25.00
10/07/15	ROEL CANTU CANTU PLAZA	11719		X✓	BUILDING INSPECTION BURN PERMIT	191360	\$225.00
10/07/15	ARTHUR NAVA	11720	X✓		BURN PERMIT	191360	\$25.00
10/07/15	ABELARDO DELGADO JR	11721	X✓		BURN PERMIT	191360	\$25.00
10/07/15	MANUEL BALDERAS	11722	X✓		BURN PERMIT	191360	\$25.00
10/07/15	JOSE A. SANCHEZ	11723	X✓		BURN PERMIT	191360	\$25.00
10/09/15	VOID	11724			VOID	191470	\$0.00
10/09/15	JOSE ARGUELLO	11725		X✓	BURN PERMIT	191470	\$25.00

10/09/15	FAIN TIMOTHY MORLEY	11726	X		BURN PERMIT	191470	\$25.00
10/13/15	DANIEL RODRIGUEZ	11727		X	BURN PERMIT	191612	\$25.00
10/13/15	JUANA NOEMI GUTIERREZ	11728	X		BURN PERMIT	191612	\$25.00
10/13/15	SERGIO NARVAEZ	11729	X		BURN PERMIT	191612	\$25.00
10/13/15	JESUS RAMIREZ	11730	X		BURN PERMIT	191612	\$25.00
10/13/15	JOSE CABRERA	11731	X		BURN PERMIT	191612	\$25.00
10/13/15	ELIAZAR BARRERA	11732	X		BURN PERMIT	191612	\$25.00
10/13/15	PEDRO VILLARREAL BEN'S CAR WASH	11733	X		BUSINESS OCCUPANCY	191612	\$75.00
10/14/15	DANIEL GARZA	11734	X		BURN PERMIT	191519	\$25.00
10/14/15	ISIDRO TORRES	11735	X		BURN PERMIT	191519	\$25.00
10/14/15	AGUSTIN RICO	11736	X		BURN PERMIT	191519	\$25.00
10/14/15	JUAN HERNANDEZ	11737	X		BURN PERMIT	191519	\$25.00
10/14/15	JOSE DIAZ	11738	X		BURN PERMIT	191519	\$25.00
10/14/15	MARIA MARTINEZ	11739	X		BURN PERMIT	191519	\$25.00
10/14/15	LLANTAS SANDOVAL	11740	X		BUSINESS OCCUPANCY	191519	\$75.00
10/14/15	JUAN MOLINA RIO GRANDE CHILDREN'S HOME	11741		X	BUSINESS OCCUPANCY	191519	\$75.00
10/14/15	JUAN MOLINA RIO GRANDE CHILDREN'S HOME	11742		X	BUSINESS OCCUPANCY	191519	\$75.00
10/14/15	JUAN MOLINA RIO GRANDE CHILDREN'S HOME	11743		X	BUSINESS OCCUPANCY	191519	\$75.00
10/14/15	RAUL GARCIA GARCIA EVENT CENTER	11744	X		BUSINESS OCCUPANCY	191519	\$75.00
10/14/15	MANUEL DANA NEW OFFICE SPACE	11745	X		BUILDING PERMIT	191519	\$200.00
10/14/15	ROGELIO VILLANUEVA	11746	X		BURN PERMIT (2)	191519	\$50.00
10/14/15	ANTONIO MORENO POLLOS ASADOS NUEVO LEON	11747	X		BUSINESS OCCUPANCY	191519	\$75.00
10/14/15	MARCO A. CAVAZOS	11748	X		BURN PERMIT	191519	\$25.00
10/14/15	MARCO A. CAVAZOS	11749	X		BURN PERMIT	191519	\$25.00

10/14/15	MARIA D. SALINAS THE OLD FARM HOUSE THRIFT STORE	11750	X			BUILDING PERMIT	191519	\$200.00
10/14/15	ERNESTO GARZA	11751	X			BURN PERMIT	191519	\$25.00
10/14/15	OMAR BERMUDEZ RESTAURANTE Y TAQUERIA 107	11752			X	BUSINESS OCCUPANCY	191519	\$75.00
10/14/15	CARLOS HERNANDEZ	11753	X			BURN PERMIT	191519	\$25.00
10/14/15	ROBERTO GARCIA	11754	X			BURN PERMIT	191519	\$25.00
10/14/15	KAREN R. PHIPPS	11755		X		BURN PERMIT	191519	\$25.00
10/14/15	ANTONIO RAMIREZ	11756	X			BURN PERMIT	191519	\$25.00
10/14/15	DIANA L. IZAGUIRRE	11757	X			BURN PERMIT	191519	\$25.00
10/14/15	ROSA MCCARTHY	11758	X			BURN PERMIT	191519	\$25.00
10/14/15	DARIANO IBARO	11759	X			BURN PERMIT	191519	\$25.00
10/14/15	ANTONIO PECINA	11760	X			BURN PERMIT	191519	\$25.00
10/14/15	GERARDO GARCIA HINOJOSA	11761	X			BURN PERMIT	191519	\$25.00
10/14/15	VANESSA CARDENAS	11762	X			BURN PERMIT	191519	\$25.00
10/14/15	ALVARO PEREZ	11763	X			BURN PERMIT	191519	\$25.00
10/14/15	JOSEPH RAMON III	11764	X			BURN PERMIT	191519	\$25.00
10/14/15	JESUS REYNA TORTILLERIA EL RANCHITO	11765	X			BUSINESS OCCUPANCY	191519	\$75.00
10/14/15	RICHARD KOTZUR	11766		X		BURN PERMIT	191519	\$25.00
10/14/15	NANCY MIRELES DRIVING SCHOOL	11767	X			BUSINESS OCCUPANCY	191519	\$75.00
10/14/15	RAUL LOPEZ	11768	X			BURN PERMIT	191519	\$25.00
10/14/15	MARIA MARIN MARTINEZ	11769	X			BURN PERMIT	191519	\$25.00
10/14/15	NOEL LOPEZ	11770	X			BURN PERMIT	191519	\$25.00
10/14/15	JOSE LUIS MEDRANO	11771	X			BURN PERMIT	191519	\$25.00
10/14/15	FELIPE MASCORRO	11772	X			BURN PERMIT	191519	\$25.00
10/14/15	EMILIA MARTINEZ TACOS EMILY	11773	X			BUSINESS OCCUPANCY	191519	\$75.00

10/16/15	RENE R. RAMIREZ	11774 4	X ✓		BURN PERMIT 4	191613 4	\$25.00 4
10/16/15	YANIRA H. RIOS	11775 4	X ✓		BURN PERMIT 4	191613 4	\$25.00 4
10/19/15	ENRIQUE GARCIA	11776 4	X ✓		BURN PERMIT 4	191614 4	\$25.00 4
10/19/15	NICASIA VARGAS	11777 4	X ✓		BURN PERMIT 4	191614 4	\$25.00 4
10/19/15	DIAMANTINA IBANES	11778 4	X ✓		BURN PERMIT 4	191614 4	\$25.00 4
10/19/15	MARIANO RAMOS	11779 4	X ✓		BURN PERMIT 4	191614 4	\$25.00 4
10/19/15	VIOLA ESQUIVEL	11780 4		X ✓	BURN PERMIT 4	191614 4	\$25.00 4
10/19/15	VIOLA ESQUIVEL	11781 4		X ✓	BURN PERMIT 4	191614 4	\$25.00 4
10/19/15	YOLANDA MARICHALAR	11782 4	X ✓		BURN PERMIT 4	191614 4	\$25.00 4
10/19/15	JESUS GONZALEZ	11783 4	X ✓		BURN PERMIT 4	191614 4	\$25.00 4
10/19/15	ROGELIO HERNANDEZ	11784 4	X ✓		BURN PERMIT 4	191614 4	\$25.00 4
10/20/15	JORGE GARZA	11785 4	X ✓		BURN PERMIT 4	191713 4	\$25.00 4
10/21/15	JUAN BARRERA UNIVERSAL RECYCLING	11786 4		X ✓	BUSINESS OCCUPANCY 4	191715 4	\$75.00 4
10/21/15	PETRA VALLIN	11787 4	X ✓		BURN PERMIT 4	191715 4	\$25.00 4
10/21/15	PETRA VALLIN	11788 4	X ✓		BURN PERMIT 4	191715 4	\$25.00 4
10/21/15	RICHARD SCURLOCK	11789 4		X ✓	BURN PERMIT 4	191715 4	\$25.00 4
10/21/15	JUAQUIN GARCIA DALLAS BLACK GOLD #2	11790 4	X ✓		BUSINESS OCCUPANCY 4	191715 4	\$75.00 4
10/21/15	VOID	11791 4			VOID 4	191715 4	\$0.00 4
10/21/15	CARLOS VILLARREAL VIGA-AUTO SALES	11792 4	X ✓		BUSINESS OCCUPANCY 4	191715 4	\$75.00 4
10/21/15	ELSA'S MR. CHECKS	11793 4		X ✓	BUSINESS OCCUPANCY 4	191715 4	\$75.00 4
10/21/15	CARLOS VILLARREAL	11794 4	X ✓		BURN PERMIT 4	191715 4	\$25.00 4
10/21/15	MARIA M. GIRON LITTLE MINIONS LEARNING ACADEMY	11795 4		X ✓	BUSINESS OCCUPANCY 4	191715 4	\$75.00 4
10/21/15	MARIA LOERA CATERING SERVICE	11796 4		X ✓	BUSINESS OCCUPANCY 4	191715 4	\$75.00 4
10/21/15	SALVADOR HUITRON	11797 4	X ✓		BURN PERMIT 4	191715 4	\$25.00 4

10/21/15	JOSE LUIS DUBERNEY	11798 4	X [✓]		BURN PERMIT 4	191715 4	\$25.00 4
10/21/15	CONSUELO GONZALEZ	11799 4		X [✓]	BURN PERMIT 4	191715 4	\$25.00 4
10/21/15	ISAAC SOTO	11800 4	X [✓]		BURN PERMIT 4	191715 4	\$25.00 4
10/21/15	CLAUDIA PEREZ	11801 4	X [✓]		BURN PERMIT 4	191715 4	\$25.00 4
10/21/15	ARTURO DE LA CERDA GARZA'S FLOWER SHOP	11802 4		X [✓]	BUSINESS OCCUPANCY 4	191715 4	\$75.00 4
10/21/15	JOSE SERGIO PEDROZA SERGIO'S BODY SHOP	11803 4		X [✓]	BUSINESS OCCUPANCY 4	191715 4	\$75.00 4
10/21/15	ERIC NORDHAUSEN	11804 4		X [✓]	BURN PERMIT 4	191715 4	\$25.00 4
10/21/15	MIGUEL PEREZ	11805 4		X [✓]	BURN PERMIT 4	191715 4	\$25.00 4
10/21/15	JOSE L. FLORES AZTEC RADIATOR & MUFFLERS	11806 4	X [✓]		BUSINESS OCCUPANCY 4	191715 4	\$75.00 4
10/21/15	JAVIER GONZALEZ	11807 4	X [✓]		BURN PERMIT 4	191715 4	\$25.00 4
10/21/15	CRISTELA ZUNIGA	11808 4	X [✓]		BURN PERMIT 4	191715 4	\$25.00 4
10/21/15	LORENZO SOLIS	11809 4	X [✓]		BURN PERMIT 4	191715 4	\$25.00 4
10/21/15	ADRIANA LOPEZ	11810 4	X [✓]		BURN PERMIT 4	191715 4	\$25.00 4
10/21/15	MARIA CAMARILLO TAQUERIA KATTY	11811 4	X [✓]		BUSINESS OCCUPANCY 4	191715 4	\$75.00 4
10/21/15	MARIA D. GOMEZ	11812 4	X [✓]		BURN PERMIT 4	191715 4	\$25.00 4
10/21/15	LISA HELLE	11813 4	X [✓]		BURN PERMIT 4	191715 4	\$25.00 4
10/21/15	MARIA MOORE	11814 4	X [✓]		BURN PERMIT 4	191715 4	\$25.00 4
10/21/15	ROSA MORA MORA DENTAL	11815 4		X [✓]	HEALTH CARE OCCUPANCY 4	191715 4	\$125.00 4
10/21/15	JUANA TORRES	11816 4		X [✓]	BURN PERMIT 4	191715 4	\$25.00 4
10/21/15	LEROY LOPEZ	11817 4	X [✓]		BURN PERMIT 4	191715 4	\$25.00 4
10/21/15	ANGELITA S. ARCE	11818 4	X [✓]		BURN PERMIT 4	191715 4	\$25.00 4
10/21/15	ISIS LOPEZ ISIS DESIGNERS	11819 4	X [✓]		BUSINESS OCCUPANCY 4	191715 4	\$75.00 4
10/21/15	CLARA HATHORN CLARA'S BEAUTY SALON	11820 4	X [✓]		BUSINESS OCCUPANCY 4	191715 4	\$75.00 4
10/21/15	JUPERTINO ROSALES	11821 4	X [✓]		BURN PERMIT 4	191715 4	\$25.00 4

10/21/15	FERNANDO SILVA	11822	X		BURN PERMIT	191715	\$25.00
10/21/15	CESAR RIVAS	11823	X		BURN PERMIT	191715	\$25.00
10/21/15	JOANN MAREZ FRUIT STAND	11824	X		BUSINESS OCCUPANCY	191715	\$75.00
10/21/15	EDGAR GONZALEZ WORLD FINANCE CORPORATION	11825		X	BUSINESS OCCUPANCY	191715	\$75.00
10/21/15	EMILIO CANTU	11826	X		BURN PERMIT	191715	\$25.00
10/21/15	MARIO C. SALIVAS	11827	X		BURN PERMIT	191715	\$25.00
10/21/15	ANA ALANIS SPA	11828	X		BUSINESS OCCUPANCY	191715	\$75.00
10/21/15	JUANITA D. CAVASOS	11829	X		BURN PERMIT	191715	\$25.00
10/21/15	RICARDO BALLI	11830	X		BURN PERMIT	191715	\$25.00
10/21/15	NORA NUNEZ	11831	X		BURN PERMIT	191715	\$25.00
10/21/15	ISABEL GUAJARDO SIEMPRE	11832	X		BUSINESS OCCUPANCY	191715	\$75.00
10/21/15	PROTECH SECURITY ALL ABOUT KIDS LEARNING CENTER	11833		X	FIRE ALARM SYSTEM PERMIT	191715	\$100.00
10/22/15	IRENE THOMAS	11834	X		BURN PERMIT	171734	\$25.00
10/22/15	DARIO FLORES	11835	X		BURN PERMIT	191734	\$25.00
10/23/15	DAVID EDRINGTON	11836	X		BURN PERMIT	191889	\$25.00
10/23/15	ROSBEL GARZA	11837	X		BURN PERMIT	191889	\$25.00
10/26/15	ROMEO GARZA	11838	X		BURN PERMIT	191890	\$25.00
10/26/15	BENJAMIN FLORES	11839	X		BURN PERMIT	191890	\$25.00
10/26/15	MODESTO LUNA JR	11840	X		BURN PERMIT	191890	\$25.00
10/26/15	DAVID PHINNEY BAR	11841	X		BUSINESS OCCUPANCY	191890	\$75.00
10/27/15	ELIZABETH TERAN	11842	X		BURN PERMIT	191891	\$25.00
10/27/15	JUDID ESPINOZA	11843	X		BURN PERMIT	191891	\$25.00
10/28/15	MARIA GONZALEZ APARTMENTS	11844	X		BUILDING PERMIT	191892	\$436.25
10/28/15	YOLANDA GARZA	11845	X		BURN PERMIT	191892	\$25.00

10/28/15	MARK ESQUIVEL	11846 f	X✓			BURN PERMIT f	191892 f	\$25.00 f
10/28/15	NARCISO LUNA	11847 f	X✓			BURN PERMIT f	191892 f	\$25.00 f
10/28/15	SHERRI BARNICK BENNACK	11848 f		X✓		BURN PERMIT f	191892 f	\$25.00 f
10/28/15	RODOLFO ORTIZ	11849 f	X✓			BURN PERMIT f	191892 f	\$25.00 f
10/28/15	ARMANDO RODRIGUEZ	11850 f	X✓			BURN PERMIT f	191892 f	\$25.00 f
10/28/15	REYNALDO GUERRERO	11851 f	X✓			BURN PERMIT f	191892 f	\$25.00 f
10/28/15	REYMUNDO CHAPA	11852 f	X✓			BURN PERMIT f	191892 f	\$25.00 f
10/28/15	GEOYCE SIMONS	11853 f	X✓			BURN PERMIT f	191892 f	\$25.00 f
10/28/15	RICARDO PEREZ	11854 f	X✓			BURN PERMIT f	191892 f	\$25.00 f
10/28/15	HOMERO SAUCEDA	11855 f	X✓			BURN PERMIT f	191892 f	\$25.00 f
10/28/15	JOSE GONZALEZ	11856 f	X✓			BURN PERMIT f	191892 f	\$25.00 f
10/28/15	MAYRA DELGADO TAQUERIA LAS NAVARITAS	11857 f	X✓			BUSINESS OCCUPANCY f	191892 f	\$75.00 f
10/28/15	HECTOR LUNA	11858 f		X✓		BURN PERMIT f	191892 f	\$25.00 f
10/28/15	OLIVIA MARTINEZ	11859 f	X✓			BURN PERMIT f	191892 f	\$25.00 f
10/28/15	JOHN JUAN BILLMAN DONNA CORN MAZE EVENTS	11860 f		X✓		BUSINESS OCCUPANCY f	191892 f	\$75.00 f
10/28/15	DORA VILLALOBOS	11861 f		X✓		BURN PERMIT f	191892 f	\$25.00 f
10/28/15	LAZARO CARDENAS	11862 f	X✓			BURN PERMIT f	191892 f	\$25.00 f
10/28/15	EFREN TIJERINA	11863 f	X✓			BURN PERMIT f	191892 f	\$25.00 f
10/28/15	JESUS AGUIRRE	11864 f	X✓			BURN PERMIT f	191892 f	\$25.00 f
10/28/15	ROGELIO RODRIGUEZ	11865 f	X✓			BURN PERMIT f	191892 f	\$25.00 f
10/28/15	RICHARD HUDSON PILLAR	11866 f	X✓			BURN PERMIT f	191892 f	\$25.00 f
10/28/15	ENELDA DEL ANGEL FOSTER HOME	11867 f	X✓			BUSINESS OCCUPANCY f	191892 f	\$75.00 f
10/28/15	ZILPA GUTIERREZ CHURCH	11868 f		X✓		BUILDING PERMIT f	191892 f	\$200.00 f
10/28/15	HILDA FLORES	11869 f	X✓			BURN PERMIT f	191892 f	\$25.00 f

10/28/15	LITTLE SUPER HEROES THERAPY LLC	11870 f		X ✓	HEALTH CARE OCCUPANCY Δ	191892 f	\$125.00 f
10/28/15	FABIAN SALINAS	11871 f		X ✓	BURN PERMIT f	191892 f	\$25.00 f
10/28/15	JOSE RAMIREZ	11872 f	X ✓		BURN PERMIT Δ	191892 f	\$25.00 f
10/28/15	FABIAN LOPEZ	11873 f	X ✓		BURN PERMIT Δ	191892 f	\$25.00 f
10/28/15	ISMAEL REYES	11874 f	X ✓		BURN PERMIT f	191892 f	\$25.00 f
10/28/15	JOANA GALVAN	11875 f	X ✓		BURN PERMIT f	191892 f	\$25.00 f
10/28/15	ROEL RIOS	11876 f	X ✓		BURN PERMIT f	191892 f	\$25.00 f
10/28/15	RODNEY WOMACK	11877 f		X ✓	BURN PERMIT f	191892 f	\$25.00 f
10/28/15	ESTUBERTO FLORES	11878 f	X ✓		BURN PERMIT f	191892 f	\$25.00 f
10/28/15	MARIA HERRERA	11879 f	X ✓		BURN PERMIT f	191892 f	\$25.00 f
10/28/15	VOID	11880 f			VOID f	191892 f	\$0.00 f
10/28/15	ALIBER CANTU TAQUERIA VULCAN	11881 f	X ✓		BUILDING PERMIT Δ	191892 f	\$200.00 f
10/28/15	IDALIA VILLALOBOS LOVELY LOOK	11882 f	X ✓		BUILDING PERMIT f	191892 f	\$200.00 f
10/28/15	CRYSTAL LOREDO	11883 f	X ✓		BURN PERMIT f	191892 f	\$25.00 f
10/28/15	ROSENDO MONTES LUCERO DEL NORTE COMM CHURCH	11884 f		X ✓	BUILDING PERMIT f	191892 f	\$200.00 f
10/28/15	CLEMENCIA GAHAN	11885 f	X ✓		BURN PERMIT f	191892 f	\$25.00 f
10/28/15	CARLOS RODRIGUEZ RECI-POLLCH	11886 f	X ✓		BUSINESS OCCUPANCY f	191892 f	\$75.00 f
10/28/15	OMAR HINOJOSA	11887 f	X ✓		BURN PERMIT f	191892 f	\$25.00 f
10/28/15	ELSA STATE BANK	11888 f		X ✓	BUSINESS OCCUPANCY f	191892 f	\$75.00 f
10/28/15	OSCAR HERNANDEZ TREVINO'S FARM & EQUIPMENT	11889 f	X ✓		BUILDING PERMIT f	191892 f	\$200.00 f
10/28/15	BOBBY JOE PEREZ	11890 f	X ✓		BUSINESS OCCUPANCY f	191892 f	\$75.00 f
10/28/15	ROBERTO VILLARREAL	11891 f	X ✓		BURN PERMIT f	191892 f	\$25.00 f
10/28/15	JOE GUZMAN JR	11892 f		X ✓	BURN PERMIT f	191892 f	\$25.00 f
10/29/15	ESMERALDA GONZALEZ	11893 f	X ✓		BURN PERMIT f	192024 f	\$25.00 f

10/29/15	DARRELL GANDY	11894 k	X ✓		BURN PERMIT Δ	192024 k	\$25.00 k
10/29/15	VOID	11895 A			VOID Δ	192024 k	\$0.00 k
10/29/15	MAYRA GARCIA	11896 k	X		BURN PERMIT Δ	192024 k	\$25.00 k
10/29/15	DAN BASSHAM	11897 k	X		BURN PERMIT Δ	192024 k	\$25.00 k
10/29/15	BRUCE SHIELDS	11898 A		X	BURN PERMIT Δ	192024 k	\$25.00 k
10/30/15	CELSO CLEMENTE CARWASH	11899 k	X ✓		BUSINESS OCCUPANCY k	192025 k	\$75.00 k
10/30/15	EDWARD MAURICIO	11900 k	X ✓		BURN PERMIT Δ	192025 k	\$25.00 k
						Grand Total	\$11,111.25

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

Approved by: [Signature] 11/4/15 Date Prepared by: Elizabeth Castro 11/4/15 Date
 Chief Deputy Fire Marshal Administrative Assistant

Print Name TOMMY URESTE Print Name: ELIZABETH CASTRO

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

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

HIDALGO COUNTY AUDITOR'S OFFICE
 APPROVED BY: [Signature]
 DATE: 11/5/15

11/10/15
 11/10/15

RECEIVED BY
 COUNTY AUDITOR
 2015 NOV 4 AM 8:31

1/24

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



November 10, 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 months of September 2015 and October 2015

Dear Mr. Martinez:

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

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

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

Methodology:

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

- Reviewed the submittal date of the *Monthly Fees Reports* 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 Reports* to ensure that the report was signed by an authorized signatory as documented on the "Authorized Signatories Form."
- Verified the mathematical accuracy of the *Monthly Fees Reports* by footing and cross-footing the report.
- Reviewed receipts issued to determine if proper fee amounts were collected and reported.
- Verified receipts issued followed a sequential order.
- Verified that procedures for voided receipts were properly followed.

HIDALGO COUNTY DISTRICT JUDGES

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

RODOLFO DELGADO
JUDGE, 13TH D.C.

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

ROSE GUERRA REYNA
JUDGE, 20TH D.C.

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

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

NOE GONZALEZ
JUDGE, 37TH D.C.
OVERSEER

LETICIA LOPEZ
JUDGE, 38TH D.C.

AIDA BALINAS FLORES
JUDGE, 38TH D.C.

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

JESSE CONTRERAS
JUDGE, 44TH D.C.


- Reviewed *Daily Remittance* to determine whether fees collected were properly accounted and deposited with the County Treasurer on or before the fifth day after the day on which the funds were received.
- Verified that the collections per the *Monthly Fees Reports* agreed to total receipts issued and the deposits made with the County Treasurer.
- Reviewed receipts issued, *Daily Remittance*, and *Monthly Fees Reports* to verify proper completion.

Conclusion:

Total collections for the months of September 2015 and October 2015 were \$13,085.00 and \$11,111.25, respectively. Based on the results of our review, we have concluded that generally fees collected were properly accounted and reported.

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

Respectfully,



Ray Eufrazio, CPA
County Auditor

cc: Valde Guerra, County Executive Officer

HIDALGO COUNTY DISTRICT JUDGES

LUIS M. SINGLETERRY
JUDGE, 82ND D.C.

RODOLFO DELGADO
JUDGE, 83RD D.C.

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

ROSE GUERRA REYNA
JUDGE, 208TH D.C.

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

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

HDE GONZALEZ
JUDGE, 379TH D.C.
OVERSEER

LETICIA LOPEZ
JUDGE, 349TH D.C.

AIDA SALINAS FLORES
JUDGE, 380TH D.C.

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

JESSE CONTRERAS
JUDGE, 448TH D.C.

**HIDALGO COUNTY LAW LIBRARY
MONTHLY FEES REPORT
FOR THE MONTH ENDED September 30, 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)
		G BEG #	D END #		F Receipt Amount	G Receipt No.	H Receipt Date	
1	1-Sep-15	56210	56215	\$ 39.75	\$ 39.75	190048	09/02/15	
2	2-Sep-15	56216	56221	\$ 50.00	50.00	190123	09/03/15	
3	3-Sep-15	56222	56226	\$ 50.25	50.25	190172	09/04/15	
4	4-Sep-15	56227	56232	\$ 34.00	34.00	190261	09/09/15	
5	5-Sep-15	0	0	\$ -				
6	6-Sep-15	0	0	\$ -				
7	7-Sep-15	HOLIDAY	0	\$ -				
8	8-Sep-15	56233	56246	\$ 67.75	67.75	190262	09/09/15	
9	9-Sep-15	56247	56253	\$ 35.50	35.50	190301	09/10/15	
10	10-Sep-15	56254	56260	\$ 31.00	31.00	190338	09/11/15	
11	11-Sep-15	56261	56268	\$ 44.00	44.00	190481	09/15/15	
12	12-Sep-15	0	0	\$ -				
13	13-Sep-15	0	0	\$ -				
14	14-Sep-15	56269	56277	\$ 85.50	85.50	190482	09/15/15	
15	15-Sep-15	56278	56283	\$ 35.25	35.25	190565	09/16/15	
16	16-Sep-15	56284	56290	\$ 64.75	64.75	190601	09/17/15	
17	17-Sep-15	56291	56301	\$ 104.00	104.00	190643	09/18/15	
18	18-Sep-15	56302	56306	\$ 21.75	21.75	190730	09/22/15	
19	19-Sep-15	0	0	\$ -				
20	20-Sep-15	0	0	\$ -				
21	21-Sep-15	56307	56309	\$ 55.00	55.00	190731	09/22/15	
22	22-Sep-15	56310	56315	\$ 63.50	63.50	190752	09/23/15	
23	23-Sep-15	56316	56321	\$ 50.00	50.00	190803	09/24/15	
24	24-Sep-15	56323	56336	\$ 70.50	70.50	190889	09/28/15	
25	25-Sep-15	56337	56347	\$ 57.00	57.00	190890	09/28/15	
26	26-Sep-15	0	0	\$ -				
27	27-Sep-15	0	0	\$ -				
28	28-Sep-15	56348	56354	\$ 16.25	16.25	190955	09/29/15	
29	29-Sep-15	56355	56364	\$ 32.50	32.50	191087	10/01/15	
30	30-Sep-15	56365	56373	\$ 45.75	45.75	191091	10/01/15	
31	1-Oct-15	0	0	\$ -				

COUNTY AUDITOR'S OFFICE
PH 4 26

TOTAL RECEIPTS AND FUNDS COLLECTED 1,054.00 *1,054* **FOR RECEIPT #(s):** _____

LESS: REIMBURSEMENTS 0.00

TOTAL REVENUE COLLECTIONS 1,054.00

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	\$ 1,054.00
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>\$ 2,975.25</u>

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

Total (1+2) \$ 10,988.25

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

[Signature]
LAW LIBRARIAN OF HIDALGO COUNTY, TX

V1

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

PART I: SUMMARY OF MONTHLY COLLECTIONS

A	B Receipt Date	C Law Library Receipt # Sequence		E Total Collected	F, G, H COUNTY TREASURER			I OVER/ (SHORT)
		BEG #	END #		Receipt Amount	Receipt No.	Receipt Date	
1	1-Oct-15	56374 ✓	56399 ✓	\$ 41.50	\$ 41.50	191190	10/05/15	-
2	2-Oct-15	56400 ✓	56408 ✓	\$ 42.50	42.50	191191	10/05/15	-
3	3-Oct-15	0	0	\$ -				-
4	4-Oct-15	0	0	\$ -				-
5	5-Oct-15	56409 ✓	56421 ✓	\$ 74.25	74.25	191279	10/06/15	-
6	6-Oct-15	56422 ✓	56434 ✓	\$ 74.50	74.50	191363	10/08/15	-
7	7-Oct-15	56435 ✓	56451 ✓	\$ 80.75	80.75	191364	10/08/15	-
8	8-Oct-15	56452 ✓	56469 ✓	\$ 103.50	103.50	191415	10/09/15	-
9	9-Oct-15	56470 ✓	56476 ✓	\$ 17.00	17.00	191509	10/14/15	-
10	10-Oct-15	0	0	\$ -				-
11	11-Oct-15	0	0	\$ -				-
12	12-Oct-15	Holiday	0	\$ -				-
13	13-Oct-15	56477 ✓	56487 ✓	\$ 29.25	29.25	191512	10/14/15	-
14	14-Oct-15	56488 ✓	56505 ✓	\$ 76.00	76.00	191518	10/15/15	-
15	15-Oct-15	56506 ✓	56526 ✓	\$ 52.75	52.75	191611	10/20/15	-
16	16-Oct-15	56527 ✓	56542 ✓	\$ 45.75	45.75	191615	10/20/15	-
17	17-Oct-15		0	\$ -				-
18	18-Oct-15	0	0	\$ -				-
19	19-Oct-15	56543 ✓	56558 ✓	\$ 84.75	84.75	191623	10/20/15	-
20	20-Oct-15	56559 ✓	56574 ✓	\$ 37.50	37.50	191666	10/21/15	-
21	21-Oct-15	56575 ✓	56591 ✓	\$ 75.00	75.00	191721	10/22/15	-
22	22-Oct-15	56592 ✓	56602 ✓	\$ 50.50	50.50	191745	10/23/15	-
23	23-Oct-15	56603 ✓	56607 ✓	\$ 30.75	30.75	191768	10/26/15	-
24	24-Oct-15	0	0	\$ -				-
25	25-Oct-15	0	0	\$ -				-
26	26-Oct-15	56608 ✓	56621 ✓	\$ 52.00	52.00	191806	10/27/15	-
27	27-Oct-15	56622 ✓	56639 ✓	\$ 38.75	38.75	191823	10/28/15	-
28	28-Oct-15	56640 ✓	56648 ✓	\$ 37.50	37.50	191888	10/29/15	-
29	29-Oct-15	56649 ✓	56656 ✓	\$ 22.00	22.00	191962	10/30/15	-
30	30-Oct-15	56657 ✓	56665 ✓	\$ 31.50	31.50	192021	11/03/15	-
31	31-Oct-15	0	0	\$ -				-

TOTAL RECEIPTS AND FUNDS COLLECTED 1,198.00 0.00
 LESS: REIMBURSEMENTS 0.00 FOR RECEIPT #(s):
TOTAL REVENUE COLLECTIONS 1,198.00

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	\$ 1,054.00
April	\$ 1,353.00	October	\$ 1,198.00
May	\$ 1,097.25	November	\$ -
June	\$ 1,398.00	December	\$ -
(1) Subtotal	\$ 8,013.00	(2) Subtotal	\$ 4,173.25

HIDALGO COUNTY AUDITOR'S OFFICE

APPROVED BY: [Signature]
 DATE: 11/11/15

2015 NOV 3 PM 4:00

Total (1+2) \$ 12,186.25

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

[Signature]
 LAW LIBRARIAN OF HIDALGO COUNTY, TX

COUNTY of HIDALGO

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



EDINBURG, TEXAS 78539

November 10, 2015

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

Re: Review of *Monthly Fees Report* and Supporting Documentation
For the months of September 2015 and October 2015

Dear Ms. Chapa:

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

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

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

Methodology:

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

- Reviewed the submittal dates of the *Monthly Fees Reports* to the County Auditor's Office to determine if the reports and applicable supporting documentation were received within five days after the last day of the month pursuant to Local Government Code §114.001 (b).
- Verified the signature on the *Monthly Fees Reports* to ensure that the report was signed by an authorized signatory as documented on the "Authorized Signatories Form."
- Verified the mathematical accuracy of the *Monthly Fees Reports* by footing and cross-footing the report.
- Reviewed receipts issued to determine if proper fee amounts were collected and reported.
- Verified 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, 12TH D.C.

RODOLFO DELGADO
JUDGE, 13TH D.C.

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

ROSE GUERRA REYNA
JUDGE, 20TH D.C.

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

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

MOE GONZALEZ
JUDGE, 37TH D.C.
OVERSEER

LETICIA LOPEZ
JUDGE, 38TH D.C.

AIDA SALINAS FLORES
JUDGE, 39TH D.C.

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

JESSE CONTRERAS
JUDGE, 44TH D.C.

- 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 Reports* to verify proper completion.

Conclusion:

Total collections for the months of September 2015 and October 2015 were \$1,054.00 and \$1,198.00, respectively. Based on the results of our review, we have concluded that fees collected were generally properly accounted and reported.

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

Respectfully,



Ray Eufrazio, CPA
County Auditor

cc: Valde Guerra, County Executive Officer

HIDALGO COUNTY DISTRICT JUDGES

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

RODOLFO DELGADO
JUDGE, 53RD D.C.

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

ROSE GUERRA REYNA
JUDGE, 208TH D.C.

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

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

NOE GONZALEZ
JUDGE, 370TH D.C.
OVERSEER

LETICIA LOPEZ
JUDGE, 389TH D.C.

AIDA SALINAS FLORES
JUDGE, 398TH D.C.

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

JESSE CONTRERAS
JUDGE, 448TH D.C.

Constable Celestino Avila Jr. Monthly Report

For the Month Ending

September 2015

Date	Plaintiff	Defendant	Receipt #	Cause #	Type of Service	In/Out County	Court	Treasurer #	Amount Due
Tuesday, September 08, 2015	Andrew Ramirez	Rene Jesus Vega	C1-2015-127	31S1500433	Small Claims	In County	Justice Clerk	190959	\$75.00
Tuesday, September 08, 2015	Hidalgo Authority of the County of Hidalgo, tx	Nelly Cazares and all occupants	C1-2015-128	LT15-0052-J12	FED	In County	Justice Clerk	190959	\$75.00
Tuesday, September 08, 2015	Andrew Ramirez	Dolores Vega	C1-2015-129	31S1500433	Small Claims	Out of County	Justice Clerk	190959	\$75.00
Tuesday, September 08, 2015	Texas Medical Distributors, Inc	Valley Ostomy Supply, Inc	C1-2015-130	CV36,310	Subpoena	Out of County	District Clerk	190959	\$75.00
Thursday, September 10, 2015	Richard Schumack	Sergio Agnilar & Occupants	C1-2015-131	LT15-0055-J12	FED	In County	Justice Clerk	190960	\$75.00
Monday, September 21, 2015	Arcelesia Guerra	Dalinda Mae Gonzalez (and all other occupants)	C1-2015-132	LT15-0064-J12	FED	In County	Justice Clerk	190961	\$75.00
Wednesday, September 23, 2015	Bradwell Diversified, Inc./Graciela Bradwell	Luis Gonzales Jr.	C1-2015-133	SC2870	Small Claims	Out of County	Justice Clerk	190962	\$75.00

Grand Total

\$525.00

HIDALGO COUNTY AUDITORS OFFICE

APPROVED BY: *[Signature]*
DATE: 10/28/15

Monday, October 05, 2015



This report has been personally reviewed by me and which I certify to be true and correct to the best of my knowledge.
Approved by: *[Signature]*
Constable, Precinct 11
Prepared by: *[Signature]*
Administrative Assistant 11

COUNTY of HIDALGO

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



EDINBURG, TEXAS 78539

November 9, 2015

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

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

Dear Constable Avila:

We have conducted a limited scope review of the Constable Precinct No. 1 *Monthly Fees Report* and supporting documentation for the month of September 2015 pursuant to Local Government Code §115.002 (a) and (b) and Code of Criminal Procedure Article 103.011. The objective of the review was to determine if fees collected were properly accounted and reported.

Scope:

The scope of our review was limited to collections reported by your office on the *Monthly Fees Report* for the month of September 2015. Our review was not designed nor intended to be a detailed study of every relevant control system, procedure, or transaction. Accordingly, the opportunities for improvement presented in this report may not be all-inclusive of areas where improvement could be made.

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

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

Methodology:

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

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

HIDALGO COUNTY DISTRICT JUDGES

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

RODOLFO DELGADO
JUDGE, 13TH D.C.

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

ROSE GUERRA REYNA
JUDGE, 20TH D.C.

JUAN R. PARTIDA
JUDGE, 21ST D.C.

MARIO E. RAMIREZ, JR.
JUDGE, 22ND D.C.

NOE GONZALEZ
JUDGE, 30TH D.C.
OVERSEER

LETICIA LOPEZ
JUDGE, 31ST D.C.

AIDA SALINAS FLORES
JUDGE, 39TH D.C.

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

JESSE CONTRERAS
JUDGE, 44TH D.C.

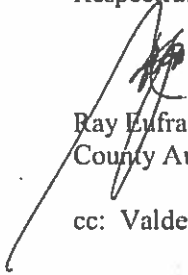
- Verified that procedures for voided receipts were properly followed.
- Reviewed the *Cashier's Daily Close-Out Report/Daily Remittance Form* to determine whether fees collected were properly accounted and deposited with the County Treasurer on or before the fifth day after the day on which the funds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

Conclusion:

Total collections for the month of September 2015 were \$525.00. Based on the results of our review, we have concluded that generally fees collected were properly accounted and reported.

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

Respectfully,



Ray L. Fracio, CPA
County Auditor

cc: Valde Guerra, County Executive Officer

HIDALGO COUNTY DISTRICT JUDGES

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

RODOLFO DELGADO
JUDGE, 13th D.C.

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

ROSE GUERRA REYNA
JUDGE, 20th D.C.

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

MARIO E. RAMIREZ, JR.
JUDGE, 31st D.C.

NOE GONZALEZ
JUDGE, 37th D.C.

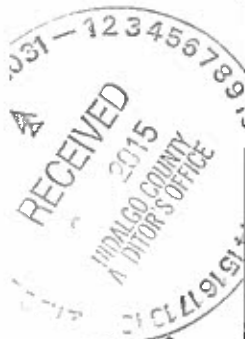
LETICIA LOPEZ
JUDGE, 38th D.C.

ADA SALINAS FLORES
JUDGE, 39th D.C.

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

JESSE CONTRERAS
JUDGE, 44th D.C.

CONSTABLE MARTIN CANTU MONTHLY REPORT
For the Month Ending September



DATE	PLAINTIFFS NAME	DEFENDANTS NAME	RECEIPT NUMBER	CAUSE NUMBER	TYPE OF SERVICE		Justice Clerk	County Clerk	District Clerk	Other	Const Sale	TREASURER RECEIPT	AMOUNTS DUE TO COUNTY
					OUT OF COUNTY (OC)	IN-COUNTY (IC)							
9/9/2015	MARICA CECILIA SILVA	LESLIE RODRIGUEZ	9615-2	SC-434	X		X					191899	\$75.00
9/9/2015	BRYANT & STINGLEY INC	FELICITAS "FELA" BALBOA OLIVAREZ	9616-2	SC2861	X		X					191899	\$75.00
9/10/2015	HIDALGO COUNTY	LUIS FABIAN VELA	9617-2	T-1245-10-F	X		X		X			191901	\$540.00
9/11/2015	DIONICIO GARZA	ALBERTO VASQUEZ	9618-2	CV-1921	X		X					191902	\$75.00
9/14/2015	GONZALEZ FURNITURE	JACQUELINE GARZA	9619-2	SC15-0087-J21	X		X					191903	\$75.00
9/21/2015	SERGIO ALBERTO LUNA	MARTIN PEREZ SR.	9620-2	2015-ECL-00081	X		X					190740	\$75.00
9/24/2015	HIDALGO ISD	JUSTINO DE LEON	9621-2	T-392-06-E	X		X		X			190849	\$275.00
9/24/2015	FSJA ISD	JUAN M. MACIAS	9622-2	T-472-06-J	X		X		X			190849	\$550.00
9/24/2015	CITY OF MISSION	RENE HINOJOSA	9623-2	T-1157-08-G	X		X		X			190849	\$275.00
9/24/2015	MONTE ALTO ISD	ELMA M. LOPEZ	9624-2	T-1341-08-F	X		X		X			190849	\$275.00
9/24/2015	HIDALGO ISD	FELIPE PEDRAZA	9625-2	T-174-10-C	X		X		X			190849	\$275.00
9/24/2015	HIDALGO ISD	IRMA DELIA ARMEDARIZ	9626-2	T-727-11-G	X		X		X			190849	\$275.00
9/24/2015	PROGRESO ISD	LEONARDO TORRES	9627-2	T-1705-11-I	X		X		X			190849	\$275.00
9/24/2015	HIDALGO COUNTY	DIANA ISABEL GAMBOA	9628-2	T-1426-12-C	X		X		X			190849	\$275.00
9/24/2015	MERCEDES ISD	JOSE SANCHEZ	9629-2	T-1785-12-C	X		X		X			190849	\$275.00
												High Total	\$3,665.00
												Grand Total	A



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

Approved by _____

Prepared by _____

Constable, Precinct 2

XI

1.25.2021282

CONSTABLE MARTIN CANTU MONTHLY REPORT

For the Month Ending September

DATE	PLAINTIFFS NAME	DEFENDANT'S NAME	RECEIPT NUMBER	CAUSE NUMBER	TYPE OF SERVICE		OUT OF COUNTY (OC) / IN-COUNTY (IC)	Jury	Justice Clerk	County Clerk	District Clerk	Other	Const Sale	TREASURER RECEIPT	AMOUNTS PAID TO COUNTRY			
					OUT OF COUNTY (OC)	IN-COUNTY (IC)												
9/24/2015	SHARYLAND ISD	AMANDA LEE GONZALEZ	9630-2	T-1876-12-B	X		Levy, Deed, Notice Order of Sale	X			X			X	\$ 275.00			
9/24/2015	HIDALGO ISD	GREGORIO TORRES JR	9631-2	T-2401-12-B	X		Levy, Deed, Notice Order of Sale	X			X			X	\$ 275.00			
9/24/2015	LA JOYA ISD	SOUTHERN OAKS	9632-2	T-3189-12-C	X		Levy, Deed, Notice Order of Sale	X			X			X	\$ 275.00			
9/24/2015	HIDALGO ISD	THELMA O. MOLANO	9633-2	T-3214-12-1	X		Levy, Deed, Notice Order of Sale	X			X			X	\$ 275.00			
9/24/2015	EDINBURG ISD	JANIE PEREA	9634-2	T-0746-13-D	X		Levy, Deed, Notice Order of Sale	X			X			X	\$ 275.00			
9/24/2015	EDINBURG CISD	ROSALINDA AGUIMAGA	9635-2	T-0843-13-F	X		Levy, Deed, Notice Order of Sale	X			X			X	\$ 275.00			
9/24/2015	MISSION CISD	ARTURO CHAVERO	9636-2	T-0123-14-H	X		Levy, Deed, Notice Order of Sale	X			X			X	\$ 275.00			
9/24/2015	PSJA ISD	JOSE SALOME RAMOS	9637-2	T-0747-14-1	X		Levy, Deed, Notice Order of Sale	X			X			X	\$ 275.00			
<table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 100px;">Page Total</td> <td style="text-align: right;">\$2,200.00</td> </tr> <tr> <td style="width: 100px;">Grand Total</td> <td style="text-align: right;">\$5,865.00</td> </tr> </table>															Page Total	\$2,200.00	Grand Total	\$5,865.00
Page Total	\$2,200.00																	
Grand Total	\$5,865.00																	



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

Approved by: _____

Constable, Precinct 2

Prepared by: _____

VLP

Revised: 1/13

County Auditor's Form AS-C-002

HIDALGO COUNTY AUDITOR'S OFFICE

APPROVED BY: [Signature]

DATE: 11/3/15

1/0

COUNTY of HIDALGO

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



EDINBURG, TEXAS 78539

November 9, 2015

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

Ref: Review of *Monthly Fees Report* and Supporting Documentation
For the month of September 2015

Dear Constable Cantu:

We have conducted a limited scope review of the Constable Precinct 2 *Monthly Fees Report* and supporting documentation for the month of September 2015 pursuant to Local Government Code § 115.002 (a) and (b) and Code of Criminal Procedure Article 103.011. The objective of the review was to determine if fees collected were properly accounted and reported.

Scope:

The scope of our review was limited to collections reported by your office on the *Monthly Fees Report* for the month of September 2015. Our review was not designed nor intended to be a detailed study of every relevant control system, procedure, or transaction. Accordingly, the opportunities for improvement presented in this report may not be all-inclusive of areas where improvement could be made.

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

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

Methodology:

In planning and performing our review, we reviewed applicable statutes and fee schedules. The following are some of the procedures performed:

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

HIDALGO COUNTY DISTRICT JUDGES

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

RODOLFO DELGADO
JUDGE, 15TH D.C.

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

ROSE GUERRA REYNA
JUDGE, 20TH D.C.

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

MARIO E. RAMIREZ, JR.
JUDGE, 32TH D.C.

NOE GONZALEZ
JUDGE, 37TH D.C.
OVERSEER

LETICIA LOPEZ
JUDGE, 39TH D.C.

AIDA SALINAS FLORES
JUDGE, 38TH D.C.

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

JESSE CONTRERAS
JUDGE, 41TH D.C.

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

Conclusion:

Total collections for the month of September 2015 were \$5,865.00. Based on the results of our review, we have concluded that fees collected were generally properly accounted and reported; however, the system of internal controls for the collection and safeguarding of cash requires improvement as noted in the following observation.

Observation No. 1:

We noted that a receipt was voided in Odyssey, the computerized receipting system; however, the actual voided receipt with management's approval was not submitted to the County Auditor's Office.

The County Auditor's Office requires that properly authorized voided receipts be submitted to the County Auditor's Office along with the monthly report.

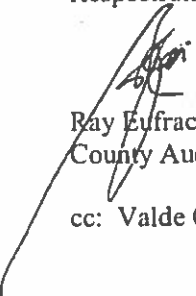
Failure to ensure that properly authorized voided receipts are submitted to the County Auditor's Office along with the monthly report may result in the loss of County funds.

Recommendation:

Management should ensure that properly authorized voided receipts are submitted to the County Auditor's Office along with the monthly report.

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

Respectfully,



Ray Eufrazio, CPA
County Auditor

cc: Valde Guerra, County Executive Officer

HIDALGO COUNTY DISTRICT JUDGES

CONSTABLE, PCT. 3 LARRY GALLARDO MONTHLY REPORT
 For the Month Ending September **PBC**

DATE	PLAINTIFFS NAME	DEPENDANTS NAME	RECEIPT NUMBER	CAUSE NUMBER	TYPE OF SERVICE	DC	Justice Clerk	County Clerk	District Clerk	Other	Const Sale	TREASURER RECEIPT	AMOUNTS DUE TO COUNTY
9/3/2015	CITY OF DONNA, ET AL	CASTELLANOS CERAMIC TILE	C3-2015-106	T-0003-15-E	TAX WARRANT	X			X			191077	200.00
9/3/2015	PSJA ISD, ET AL	BULL DOG AUTO SALVAGE	C3-2015-107	T-1323-15-H	TAX WARRANT	X			X			191077	200.00
9/3/2015	VOID	VOID	C3-2015-108	VOID	VOID								
9/3/2015	PSJA ISD, ET AL	GAMBAS MEXICAN SEAFOOD GRILL	C3-2015-109	T-1307-15-F	TAX WARRANT	X			X			191077	200.00
9/3/2015	MCALLEN ISD, ET AL	LA MEXICANA	C3-2015-110	T-0590-15-D	TAX WARRANT	X			X			191077	200.00
9/3/2015	LA JOYA ISD, ET AL	TRIPLE R STEEL	C3-2015-111	T-0673-15-J	TAX WARRANT	X			X			191077	200.00
9/10/2015	VANTAGE BANK TEXAS	PEDRO RAMIRO ADAMES	C3-2015-112	C-4372-15-E	WRIT OF SEQUESTRATION	X			X			191079	200.00
9/10/2015	PSJA ISD, ET AL	ISRAEL GARCIA	C3-2015-113	T-499-95-B	LEVY, DEED, NOTICE PKG ORDER OF SALE	X			X			191079	275.00
9/10/2015	LA JOYA ISD, ET AL	ROBERT H. WILSON	C3-2015-114	T-210-06-C	LEVY, DEED, NOTICE PKG ORDER OF SALE	X			X			191079	275.00
9/10/2015	PSJA ISD, ET AL	MANUEL GARZA, JR. ET AL	C3-2015-115	T-436-07-C	LEVY, DEED, NOTICE PKG ORDER OF SALE	X			X			191079	275.00
9/10/2015	DONNA ISD	ALFREDO CUELLAR, ET AL	C3-2015-116	T-2608-09-H	LEVY, DEED, NOTICE PKG ORDER OF SALE	X			X			191079	550.00
9/10/2015	HIDALGO COUNTY	LUIS FABIAN VELA, ET AL	C3-2015-117	T-1245-10-F	LEVY, DEED, NOTICE PKG ORDER OF SALE	X			X			191079	275.00
9/10/2015	HIDALGO COUNTY	IVAN H. RAY, ET AL	C3-2015-118	T-630-11-A	LEVY, DEED, NOTICE PKG ORDER OF SALE	X			X			191079	275.00
9/10/2015	DONNA ISD	EMILIO GUJARDO	C3-2015-119	T-1796-11-C	LEVY, DEED, NOTICE PKG ORDER OF SALE	X			X			191079	275.00
9/10/2015	DONNA ISD	LAUREN SILVA	C3-2015-120	T-1798-11-C	LEVY, DEED, NOTICE PKG ORDER OF SALE	X			X			191079	275.00
												Page Total	\$ 3,675.00
												Grand Total	\$ 3,675.00



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

[Signature]
 Constable, Precinct

Prepared by: *[Signature]*

X1

Revised

CONSTABLE, PCT. 3 LARRY GALLARDO MONTHLY REPORT
 For the Month Ending September

DATE	PLAINTIFF'S NAME	DEFENDANT'S NAME	RECEIPT NUMBER	CAUSE NUMBER	TYPE OF SERVICE		δ Justice Clerk	δ County Clerk	δ District Clerk	δ Const Sale	TREASURER RECEIPT	AMOUNTS DUE TO COUNTY
					OUT OF COUNTY (OCY IN-COUNTY (IC))	δ OC/IC						
9/10/2015	CITY OF ALTON	PORFIRIO QUINTERO	C3-2015-121	T-0033-12-J	LEVY, DEED, NOTICE PKG	X			X		191079 S	275.00
9/10/2015	MISSION CISD	MARK AGUIRRE	C3-2015-122	T-1092-12-B	LEVY, DEED, NOTICE PKG	X			X		191079 S	275.00
9/10/2015	PSJA ISD	JAVIER GARCIA, ET AL	C3-2015-123	T-1249-12-B	LEVY, DEED, NOTICE PKG	X			X		191079 S	275.00
9/10/2015	PSJA ISD	NOELIA CAMPOS	C3-2015-124	T-1326-12-B	LEVY, DEED, NOTICE PKG	X			X		191079 S	275.00
9/10/2015	MISSION CISD	MIRELLA SANCHEZ, ET AL	C3-2015-125	T-1799-12-H	LEVY, DEED, NOTICE PKG	X			X		191079 S	275.00
9/10/2015	MERCEDES ISD	SO TX PLANTING SEED ASSOC. INC.	C3-2015-126	T-2202-12-B	LEVY, DEED, NOTICE PKG	X			X		191079 S	275.00
9/10/2015	HIDALGO COUNTY	GERARDO SALDIVAR	C3-2015-127	T-2529-12-B	LEVY, DEED, NOTICE PKG	X			X		191079 S	275.00
9/10/2015	PSJA ISD	HERCULANO CARDENAS	C3-2015-128	T-3208-12-J	LEVY, DEED, NOTICE PKG	X			X		191079 S	275.00
9/10/2015	EDINBURG CISD	DOLORES LUNA, ET AL	C3-2015-129	T-3269-12-J	LEVY, DEED, NOTICE PKG	X			X		191079 S	275.00
9/10/2015	HIDALGO COUNTY	JOSE CANTU	C3-2015-130	T-0433-13-G	LEVY, DEED, NOTICE PKG	X			X		191079 S	275.00
9/10/2015	DONNA ISD	ANNA M. HERNANDEZ	C3-2015-131	T-0509-13-H	LEVY, DEED, NOTICE PKG	X			X		191079 S	275.00
9/10/2015	MISSION CISD	CONYET, LLC	C3-2015-132	T-1472-13-A	LEVY, DEED, NOTICE PKG	X			X		191079 S	275.00
9/10/2015	HIDALGO ISD	GASPAR GUERRA	C3-2015-133	T-1825-13-B	LEVY, DEED, NOTICE PKG	X			X		191079 S	275.00
9/10/2015	EDINBURG CISD	EFRAIN LOPEZ	C3-2015-134	T-2118-13-H	LEVY, DEED, NOTICE PKG	X			X		191079 S	275.00
9/10/2015	EDINBURG CISD	MIGUEL ANGEL LOPEZ	C3-2015-135	T-2423-13-H	LEVY, DEED, NOTICE PKG	X			X		191079 S	275.00
											<i>Page Total</i>	\$ 4,125.00
											<i>Grand Total</i>	\$ 4,125.00



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

Approved by: [Signature]
 Constable, Precinct 3

Prepared by: [Signature]

Xla

CONSTABLE, PCT. 3 LARRY GALLARDO MONTHLY REPORT
For the Month Ending September

DATE	PLAINTIFF'S NAME	DEFENDANT'S NAME	RECEIPT NUMBER	CAUSE NUMBER	TYPE OF SERVICE		Justice Clerk	County Clerk	District Clerk	Other	Const Sale	TREASURER RECEIPT	AMOUNTS DUE TO COUNTY
					OUT OF COUNTY (OCV IN-COUNTY (IC)	OC/IC							
9/10/2015	HIDALGO COUNTY	MARIA E. IBANEZ	C3-2015-136	T-0551-14-C	LEVY, DEED, NOTICE PKG	X			X			191079	275.00
9/10/2015	MISSION CISD	ALBERTO MERCADO	C3-2015-137	T-1134-14-FI	LEVY, DEED, NOTICE PKG	X			X			191079	275.00
9/10/2015	EDINBURG CISD	HOMER J. MALDONADO	C3-2015-138	T-1270-14-A	LEVY, DEED, NOTICE PKG	X			X			191079	275.00
9/15/2015	SINGER ASSET FINANCE COMPANY LLC	MIREYA S. RIVAS & JOSE L. MUNOZ	C3-2015-139	C-111-04-F	WRIT OF EXECUTION	X			X			191361	200.00
9/15/2015	PALLIDA LLC	KAREN H. CORTEZ	C3-2015-140	CI-15-2524-B	WRIT OF GARNISHMENT	X		X				191361	80.00
9/15/2015	DENA HILL	RAUL RODRIGUEZ	C3-2015-141	JP04-15-SC0000SC8026	CITATION (TARRANT CO)	X			X			191361	75.00
9/21/2015	LJ ISD ET AL	TEXAN DUMP TRUCK SERVICE	C3-2015-142	T-2026-15-A	TAX WARRANT	X			X			191362	200.00
9/21/2015	PSJA ISD, ET AL	ELI'S AUTO SERVICE	C3-2015-143	T-0002-15-H	TAX WARRANT	X			X			191362	200.00
9/21/2015	MISSION CISD, ET AL	PRINTSHIP	C3-2015-144	T-231-15-F	TAX WARRANT	X			X			191362	200.00
9/21/2015	VANTAGE BANK TEXAS	PEDRO RAMIRO ADAMES	C3-2015-145	C-4372-15-R	CITATION	X			X			191362	75.00
9/21/2015	GARRETT K. HAUER	RITA GARZA URESTI & OR ANTONIO URESTI	C3-2015-146	2015-ECL-00089	CITATION (CAMERON CO JP)	X			X			191362	75.00
9/21/2015	GONZALEZ FURNITURE	ZENAIDA MARTINEZ	C3-2015-147	SCI15-0088-121	CITATION	X			X			191362	75.00
9/21/2015	PSJA ISD, ET AL	JUAN M. MACIAS	1066-3	T-472-06-D	LEVY, DEED, NOTICE PKG ORDER OF SALE	X			X			191362	270.00
												Page Total	\$ 2,275.00
												Grand Total	\$ 10,075.00



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

Approved by: [Signature]
2015 NOV 12 PM 3 17

Revised

RECEIVED BY FOR COUNTY AUDITOR

HIDALGO COUNTY AUDITORS OFFICE

APPROVED BY: [Signature]
DATE: 11/13/15

xlb

COUNTY of HIDALGO

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



EDINBURG, TEXAS 78539

November 9, 2015

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

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

Dear Constable Gallardo:

We have conducted a limited scope review of the Constable Precinct No. 3 *Monthly Fees Report* and supporting documentation for the month of September 2015 pursuant to Local Government Code §115.002 (a) and (b) and Code of Criminal Procedure Article 103.011. The objective of the review was to determine whether fees collected were properly accounted and reported.

Scope:

The scope of our review was limited to collections reported by your office on the *Monthly Fees Report* for the month of September 2015. Our review was not designed nor intended to be a detailed study of every relevant control system, procedure, or transaction. Accordingly, the opportunities for improvement presented in this report may not be all-inclusive of areas where improvement could be made.

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

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

Methodology:

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

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

HIDALGO COUNTY DISTRICT JUDGES

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

RODOLFO DELGADO
JUDGE, 13TH D.C.

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

ROSE GUERRA REYNA
JUDGE, 208TH D.C.

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

MARIO E. RAMIREZ, JR.
JUDGE, 312ND D.C.

NOE GONZALEZ
JUDGE, 370TH D.C.
OVERSEER

LETICIA LOPEZ
JUDGE, 389TH D.C.

ADA SALINAS FLORES
JUDGE, 398TH D.C.

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

JESSE CONTRERAS
JUDGE, 449TH D.C.

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

Conclusion:

Total collections for the month of September 2015 were \$10,075.00. Based on the results of our review, we have concluded that fees collected were generally properly accounted and reported.

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

Respectfully,



Ray Eufrazio, CPA
County Auditor

cc: Valde Guerra, County Executive Officer

HIDALGO COUNTY DISTRICT JUDGES

LUIS M. SINGLETERRY
JUDGE, 57th D.C.

RODOLFO DELGADO
JUDGE, 93rd D.C.

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

ROSE GUERRA REYNA
JUDGE, 206th D.C.

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

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

NOE GONZALEZ
JUDGE, 370th D.C.
OVERSEER

LETICIA LOPEZ
JUDGE, 389th D.C.

AIDA BALINAS FLORES
JUDGE, 398th D.C.

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

JESSE CONTRERAS
JUDGE, 449th D.C.

COUNTY of HIDALGO

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



EDINBURG, TEXAS 78539

November 9, 2015

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

Re: Cash Count
Audit No. 2015-63

Dear Mr. Martinez:

We conducted a surprise cash count of the cash held at your office on Tuesday, October 20, 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. Based on the results of our review, we have concluded that total cash on hand reconciled to the approved change fund of \$150.00. However, we noted that the system of internal controls for the collection and safeguarding of cash requires improvement as noted in the following observations.

Observation No. 1:

Separate locked cash drawers were not maintained by each employee responsible for handling collections. Instead, the Deputy Fire Marshals collect and receipt the collection and transfer the collections to the Administrative Assistant II or Clerk III to place in the locked cash drawer. According to staff, it is not feasible for each employee to have a locked cash box since a change fund would need to be assigned to each employee and nine cash boxes would need to be consolidated at the end of the day.

HIDALGO COUNTY DISTRICT JUDGES

LUIS M. SINGLETERY
JUDGE, 82ND D.C.

RODOLFO DELGADO
JUDGE, 93RD D.C.

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

ROSE GUERRA REYNA
JUDGE, 208TH D.C.

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

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

NOE GONZALEZ
JUDGE, 370TH D.C.
OVERSEER

LETICIA LOPEZ
JUDGE, 389TH D.C.

AIDA SALINAS FLORES
JUDGE, 398TH D.C.

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

JESSE CONTRERAS
JUDGE, 448TH D.C.

The County Auditor's Office requires that separate locked cash drawers be assigned to each employee responsible for handling collections. Only one cashier should be allowed access to a specific cash drawer during a single shift. Furthermore, when cash is transferred from one person to another, it should be counted in the presence of both parties. The amount should be recorded on a receipt, and the receipt should be signed by the employee accepting custody. This is necessary for the purposes of establishing responsibility relating to a shortage.

Failure to ensure that a separate locked cash drawer is assigned to each employee responsible for receipting collections may result in the loss or misuse of County funds.

Recommendation:

Management should ensure that a separate locked cash drawer is assigned to each employee responsible for receipting collections. In the alternative, if a locked cash drawer cannot be assigned to each employee, collections should only be received by either the Administrative Assistant II or Clerk III.

Observation No. 2:

Procedures for safeguarding receipts require improvements as noted below:

1. An inventory log of receipts held by the department is not utilized;
2. Access to unused receipts is not limited to as few people as possible; and
3. Unused receipts are safeguarded in a locked office; however, all Deputy Fire Marshals have access to the office.

According to staff, since receipts are used by all the Deputy Fire Marshals, the receipts need to be easily accessible.

The County Auditor's Office requires that an inventory log of receipts held by the department be maintained. The inventory log should include the receipt number sequence, the date receipts were issued for use, name of the person receiving the receipts, and the date receipts were returned. Furthermore, unused receipts should be safeguarded under lock and key. Access to the unused receipt books should be limited to as few employees as possible.

Failure to safeguard unused receipts may result in the loss or misuse of County funds.

Recommendation:

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

Observation No. 3:

We noted that security cameras are installed where cash is safeguarded; however, according to staff, the security cameras do not work.

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

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

Recommendation:

Management should ensure that security cameras are utilized where cash is receipted and safeguarded. In addition, management should ensure the security cameras are repaired.

Please provide written management responses to the observations noted above by November 30, 2015.

In addition, management should develop and implement procedures for the handling of cash and cash equivalent transactions. 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:

HIDALGO COUNTY DISTRICT JUDGES

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 a copy of the written procedures by November 30, 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 or would like to schedule a meeting to discuss this cash count, please contact Letty Chavez, Compliance Audit Supervisor, at 318-2511 ext. 4651, Arcy B. Duran CPA, Director of Audit, at ext. 4645, or me at ext. 4604.

Respectfully,



Ray Eufrazio, CPA
County Auditor

cc: Valde Guerra, County Executive Officer

HIDALGO COUNTY DISTRICT JUDGES

LUIS M. SINGLETERRY
JUDGE, 82ND D.C.

RODOLFO DELGADO
JUDGE, 93RD D.C.

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

ROSE GUERRA REYNA
JUDGE, 206TH D.C.

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

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

NOE GONZALEZ
JUDGE, 370TH D.C.
OVERSEER

LETICIA LOPEZ
JUDGE, 388TH D.C.

ADA SALINAS FLORES
JUDGE, 388TH D.C.

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

JESSE CONTRERAS
JUDGE, 448TH D.C.

COUNTY of HIDALGO

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



EDINBURG, TEXAS 78539

October 15, 2015

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

Re: Cash Count
Audit No. 2015-556

Dear Mr. Villarreal:

We conducted a surprise cash count of the cash held at the Pharr Tax Office on September 10, 2015 as required by Local Government Code §115.0035. The objective of the cash count was to determine whether total cash on hand reconciled to the total receipts issued for the day up to the time of the cash count and the approved change fund.

Scope:

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

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

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

Conclusion:

Total cash on hand at the time of the cash count was \$5,307.28. Based on the results of our review, we have concluded that total cash on hand reconciled to the total receipts issued for the day up to the time of the cash count and the approved change fund of \$300.00. However, we noted that the system of internal controls for the collection and safeguarding of cash requires improvement as noted in the following observations.

Observation No. 1:

As previously noted, security cameras were not utilized in the vault where cash is safeguarded. According to the Supervisor, the department has not approved a budget to purchase additional video equipment.

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

HIDALGO COUNTY DISTRICT JUDGES

LUIS M SINGLETERRY
JUDGE, 12th D C

RODOLFO DELGADO
JUDGE, 13th D C

J R BOBBY FLORES
JUDGE, 13th D C

ROSE GUERRA REYNA
JUDGE, 20th D C

JUAN R PARTIDA
JUDGE, 27th D C

MARIO E RAMIREZ JR
JUDGE, 32nd D C

YOE GONZALEZ
JUDGE, 37th D C
OVERSEER

LETICIA LOPEZ
JUDGE, 38th D C

AIDA SALINAS FLORES
JUDGE, 38th D C

ISRAEL RAMON JR
JUDGE, 43rd D C

JESSE CONTRERAS
JUDGE, 44th D C

recording box, tape, DVD, etc.) and retained for the period of time recommended by the Information Technology Department. If, however, the camera images are part of an ongoing investigation, they must be retained for the period of time determined by the investigating agency. Furthermore, a notice stating that an area is being monitored by a security camera must be posted at the entrance to the area being monitored.

Failure to ensure that security cameras are utilized where cash is safeguarded increases the risk of loss or misuse of County funds.

Recommendation:

Management should ensure that security cameras are utilized where cash is safeguarded. At a minimum, the procedures noted above should be implemented.

Observation No. 2:

During the cash count, we were informed cashiers are allowed to process credit card payments from a person who is not the cardholder. The payer must be able to provide all the information required in order to process a credit card payment which includes the tax account being paid, the card holder name, address where the credit card is billed, card type, credit card number, expiration date, phone number, and amount to charge. Once the transaction is processed and approved, a receipt is printed and the payer must sign and provide a phone number. In addition, the substation accepts over-the phone credit card payments. In order to process the over-the-counter credit card payments, the same information is obtained from the payer. According to the Supervisor, if the use of the credit card ends up being fraudulent, the credit card payment is reversed and *Hamer Enterprise* is responsible for resolving the issue with the payer.

The County Auditor's Office requires that the cashier request identification from the payer when a credit card is presented as payment. The identification is required to verify that the card belongs to the payer. After the card is swiped or processed and the transaction has been authorized, the cashier must obtain the payer's signature on the credit card receipt. Over-the-phone credit card payments should not be accepted due to the inability to verify the identity of the card user which is necessary to ensure proper credit card authorization.

Failure to ensure that cashiers request a valid form of identification to verify that the payers name agrees to the card being presented for payment may result in credit card fraud. In addition, taking over-the-phone credit card payments increases the risk of credit card disputes which may result in the loss of County funds.

Recommendation:

Management should ensure that cashiers request a valid form of identification to verify that the payers name agrees to the card being presented for payment. In addition, management should refrain from processing over-the-phone credit card transactions.

Please provide written management responses to the observations noted above by October 30, 2015.

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

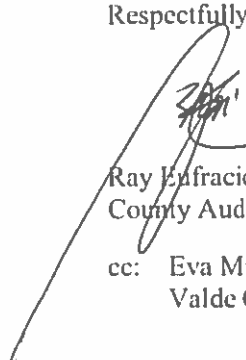
- a. Location of cash collection points;
- b. Types of collections made by each cash collection point;
- c. The training that will be provided at the collection point and description of how segregation of duties will be maintained;
- d. A complete start to finish description of the following:
 - 1. Process 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;
 - 6. Computer hardware and software used; and
- e. A schedule of how often deposits will be made.

Please provide our office with copies of the procedures listed above and any updated procedures, if applicable, by October 30, 2015.

HIDALGO COUNTY DISTRICT JUDGES

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 Abigail Guajardo, MSA, Internal Auditor I, at (956) 318-2511 ext. 4652, Yvonne Torres, Revenue Audit Supervisor, at ext. 4642, Arcy B. Duran, CPA, Director of Audit, at ext. 4645, or me at ext. 4604.

Respectfully,



Ray Infiracio, CPA
County Auditor

cc: Eva Mireles, Chief of Operations
Valde Guerra, County Executive Officer

HIDALGO COUNTY DISTRICT JUDGES

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

RODOLFO DELGADO
JUDGE, 93RD D.C.

J. R. "BOBBY" FLORES
JUDGE, 131TH D.C.

ROSE GUERRA REYNA
JUDGE, 206TH D.C.

JUAN R. PARTIDA
JUDGE, 273TH D.C.

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

NOE GONZALEZ
JUDGE, 370TH D.C.
DVFRRSFFR

LETICIA LOPEZ
JUDGE, 381ST D.C.

ADA SALINAS FLORES
JUDGE, 398TH D.C.

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

JESSE CONTRERAS
JUDGE, 441TH D.C.

COUNTY of HIDALGO

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



EDINBURG, TEXAS 78539

November 3, 2015

The Honorable Jose M. Flores, Commissioner
Hidalgo County Precinct No. 3
724 North Breyfogle
P.O. Box 607
Mission, TX 78574

Ref: Cash Count
Report No. 2015-50

Dear Commissioner Flores:

We conducted a surprise cash count of the cash held at the Mission Sanitation Office on August 27, 2015 as required by Local Government Code §115.0035. The objective of the cash count was to determine whether total cash on hand reconciled to the total receipts issued for the day up to the time of the cash count and the approved change fund.

Scope:

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

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

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

Conclusion:

Total cash on hand at the time of the cash count did not reconcile to the total receipts issued up to the time of the cash count (see observation no.1). In addition, we noted that the system of internal controls for the collection and safeguarding of cash requires improvement. The lack of internal controls could create opportunities for misappropriation to occur without detection. More specifically, we noted that the following:

Observation No. 1:

We conducted a surprise cash count on August 27, 2015. The results of our initial review revealed that cash on hand totaling \$675.00 agreed to receipts issued for the day and the \$100.00 approved change fund.

HIDALGO COUNTY DISTRICT JUDGES

Subsequently, we inquired about bank validated deposit slips to determine if the prior day's collections were deposited. We were provided numerous bank validated deposit slips of which 7 (August 12th (\$1,050.00), August 13th (\$975.00), August 14th (\$1,625.00), August 17th (\$2,100.00), August 18th (\$1,000.00), August 19th (\$1,300.00), and August 20th \$525.00) had been deposited the day before the surprise cash count; however, we were not provided with bank validated deposit slips for 4 days (August 21st, August 24th, August 25th and August 26th). When we inquired about the location of the collections for these 4 days, the cashier could not readily provide us with the location of the collections. Approximately an hour later, the cashier located collections for August 21st (\$1,525.00) and August 24th (\$1,575.00) in her desk drawer under some paperwork in an unlocked cash bag. The deposit slips for these collections had been prepared and were bundled with the cash. While the deposit slip for August 21st agreed to the total receipts issued for the day, cash was short by \$25.00. The deposit slip and cash collections for August 24th agreed to the total receipts issued for the day. Along with the August 21st and August 24th collections, the cash bag contained \$49.00, which could not be attributed to the August 21st or 24th day collections. According to staff, they could not explain the reason for the \$49.00. Upon our request, the Sanitation Program staff proceeded to deposit the collections for August 21st and August 24th and the unaccounted \$49.00.

The Sanitation Program staff could not locate the cash collections for August 25th (\$800.00) and August 26th (\$1,150.00) totaling \$1,950.00. According to staff, these collections had been previously deposited as part of the July 6th and July 14th collections. We noted that the total collections deposited for those 2 days exceeded the total receipts issued by \$1,883.00.

Due to the variances, we proceeded to compare permits and receipts issued to deposits made for the period of January 1, 2015 through September 17, 2015. The results of our review revealed the following:

- There were 30 days where collections deposited did not agree to the receipts issued for those days resulting in a net shortage of \$388.00.
 - For 18 of the 30 days, collections deposited were less than the total receipts issued by \$2,625.00. The shortages range from \$25.00 to \$1,150.00.
 - For 12 of the 30 days, collections deposited exceeded the total receipts issued by \$2,237.00. The overages range from \$5.00 to \$1,383.00.
- There were 16 permits that were unaccounted. The Sanitation Program staff did not know the reason the permits were missing. The value of the 16 permits range from \$400.00 (16 x \$25.00) to \$1,600.00 (16 x \$100.00).

We also noted during our review that deposits were not made on a daily basis. The deposits were made from 1 to 17 days late. According to Precinct 3 staff, the only employee responsible for preparing deposits was frequently absent during the month of July; therefore, deposits were not made on a daily basis.

In addition, according to Sanitation Program staff, collections placed in the money bag were not separately accounted by day. These collections were periodically deposited without reconciling to receipts issued. According to Sanitation Program staff, this was the cause for the variances noted above.

In our opinion, the variances were caused by the fact that the Cashier's *Daily Remittance/Close-Out Reports* (Close-out Reports) were not properly prepared on a daily basis to reconcile and deposit the collections. For example, the cashiers only recorded the amount of the collections actually counted instead of the collections receipted on the Close-Out Report. While the supervisor signed the Close-Out Report, it appears that verification that the total amount on the validated deposit slip agreed to the total receipts was not conducted.

The County Auditor's Office requires that cash on hand be reconciled to receipts issued and the change fund on a daily basis by utilizing the *Cashier's Daily Close-Out Report* (Close-out Report). The reconciliation must be conducted by the Cashier and witnessed by another individual. Both the cashier and the witness must verify that the Close-Out Report is completed in its entirety and must sign the Close-Out Report to document their responsibility for this verification. In addition, after the deposit has been made, the County official or his/her designee must verify that the total amount on the validated deposit slip agrees to the total receipts issued as

noted on the Close-Out Report. The County official or his/her designee must sign the Close-out Report to document responsibility for this verification. In addition, cash receipts must be deposited on a daily basis, unless the amount collected is less than \$100.00. Un-deposited funds must be kept in a locked safe in a secure area overnight.

The County Auditor's Office requires that permits be issued in sequential order. In addition, an employee should be designated the responsibility for maintaining custody of unissued permits in a secure place. Access to the secure place must be limited to as few employees as possible. A log must be used to record the sequence of official permits issued, date issued, and to whom issued. The log should be reviewed periodically to account for all official permits.

Failure to ensure that procedures for preparing Close-out Reports are properly implemented; deposits are made on a daily basis; and cash on hand is safeguarded under lock and key resulted in the net loss of \$388.00 of County funds (see Exhibit A).

In addition, failure to ensure that permits are properly accounted and safeguarded resulted in the potential loss of County funds in an amount ranging from \$400.00 to \$1,600.00.

Recommendation:

Management should ensure that daily cash reconciliations are properly documented on the Close-Out Report and that deposits are made on a daily basis. In addition, management should implement formal monitoring procedures to ensure that cash is always protected by using a locked cash drawer, safe or other secure place until it is deposited. Furthermore, the net shortage in the amount of \$388.00 (see Exhibit A) should be immediately replenished and deposited with the County Treasurer.

Moreover, management should implement formal procedures to ensure that permits are properly accounted and safeguarded. At a minimum the procedures for permits noted above should be implemented.

After the cash count, Precinct 3 implemented procedures to ensure that deposits are made on a daily basis. The Executive Assistant is responsible for preparing the daily deposits, submitting the validated deposit slip to the County Treasurer's Office, and preparing the monthly report. In addition, procedures have been implemented to account for and safeguard permits. While improvements have been made, we noted that Precinct 3 is still experiencing overages and shortages.

Observation No. 2:

We noted during our review that segregation of duties over the handling of collections requires improvement. The Cashier/Community Liaison performs the following incompatible duties:

- o Custody: Receives money, issues receipts, balances copies of receipts against the cash drawer, maintains a cash drawer, prepares bank deposit, and has access to the inventory of unused receipts
- o Recording: Accounts for numerical sequence of cash receipts and prepares reports of cash received
- o Authorization: Verifies that voided original receipts are kept and reviewed

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

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

previously noted should be different from the individual responsible for verifying that original voided receipts are kept and reviewed.

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

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

Recommendation:

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

As of September 1, 2015, the Cashier/Community Liaison is no longer responsible for preparing bank deposits, accounting for numerical sequence of cash receipts, and preparing reports of cash received. The Executive Assistant, who is not responsible for collecting, prepares the deposits, accounts for the numerical sequence of cash receipts, and prepares the monthly report. Someone other than the Executive Assistant ensures that the bank validated deposit slips agree to the day's collections.

Observation No. 3:

We noted that pre-encoded and pre-numbered deposit slips were not utilized to deposit collections. Instead, general deposit slips provided by the bank were utilized. According to staff, they had run out of pre-encoded, pre-numbered deposit slips during July 2015 and had recently placed an order for new deposit slips. In addition, the deposit slips did not contain sufficient information to identify the cash receipts for which the deposit was being made. The deposit slips lacked the date of collection and receipt sequence.

The County Auditor's Office requires that an encoded, pre-numbered bank deposit slip (triplicate form) be utilized to deposit collections. Deposit slips must contain sufficient information to identify the cash receipts for which the deposit is being made. Deposit slips must include the date of collection, receipt sequence, permit sequence, amount of currency and coins, a listing of check numbers and amounts, and the total dollar amount of the deposit. If it is not possible to list all the checks collected, copies of the checks must be maintained and attached to the Close-Out Report.

Failure to ensure that pre-encoded, pre-numbered deposit slips containing sufficient information to identify the deposit (i.e., date of collection, receipt sequence, permit sequence, etc.) are utilized may result in the loss of County funds.

Recommendation:

Management should ensure that pre-encoded, pre-numbered deposit slips containing sufficient information to identify the deposit (i.e., date of collection, receipt sequence, permit sequence, etc.) are utilized. Management should ensure that deposit slips are ordered prior to the inventory of deposit slips being depleted.

Observation No. 4:

We noted during our review that a sample of the official County receipt was not posted by the notice "Make sure you receive an official County receipt when making payments at this office." According to staff, they were not aware that a sample receipt needed to be posted by the notice.

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

Failure to post the required sample official County receipt by the notice increases the risk of loss or misuse of County funds.

Recommendation:

Management should ensure that a sample official County receipt is posted by the notice "Make sure you receive an official County receipt when making payments at this office."

Observation No. 5:

We noted that security cameras were not utilized where cash is received and safeguarded. According to staff, security cameras may be purchased in the near future.

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

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

Recommendation:

Management should ensure that security cameras are installed in areas where cash is received and safeguarded.

Observation No. 6:

We noted that cashiers are not required to request identification from the payer when a debit or credit card is presented as payment. According to staff, they were not aware that they needed to request identification to verify that the card belonged to the payer; however, staff verifies that that name on the credit card agrees to the sanitation permit owner's name.

The County Auditor's Office requires that the cashier request identification from the payer when a debit or credit card is presented as payment. The identification is required to verify that the card belongs to the payer. Failure to ensure that cashiers request identification from the payer may result in the loss of County funds.

Recommendation:

Management should ensure that cashiers request identification from the payer when a debit or credit card is presented as payment.

Observation No. 7:

We noted that procedures for voiding receipts require improvement. Voided receipts do not contain the word "void", an explanation for the void, and the date the receipt was voided on the face of the receipt. If a new receipt is issued, the voided receipt number and the new receipt number are not cross-referenced. In addition, we noted that 8 receipts voided in the sanitation electronic receipting system during the months of June 1, 2015 through August 31, 2015 were not submitted to the County Auditor's Office. According to staff, they were not aware of the proper procedures for voiding receipts; however, training has been provided to the Sanitation Program staff by the County Auditor's Office on three different occasions.

The County Auditor's Office requires that approval of a void receipt be obtained prior to voiding a receipt. Approval of void receipts should be limited to supervisors. The supervisors should ensure the original and all copies of the void receipt contain on the face of the receipt the word "void", an explanation for the void, the date receipt was voided, and the supervisor's signature of approval. If a new receipt is issued, the voided receipt number and the new receipt number should be cross-referenced. The properly authorized voided receipt should be submitted to the County Auditor's Office along with the monthly report.

Failure to ensure that receipts are properly voided may result in the loss of County funds.

Recommendation:

Management should ensure that receipts are properly voided. At a minimum, the procedures noted above should be implemented.

Observation No. 8:

We noted that sanitation permits were not properly accounted and safeguarded as follows:

1. Sanitation permits were not always issued in sequential order. The permits skipped sequence from month to month. According to staff, permits were not issued in sequential order since the permits were distributed to the cashiers in stacks of 50.
2. There were 16 permits that were unaccounted. These permits should have been issued during the months of March 2015 through August 2015. The Sanitation Program staff did not know the reason the permits were missing. The value of the 16 permits ranged from \$400.00 (16 x \$25.00) to \$1,600.00 (16 x \$100.00). While the permits are not active in the Sanitation Program, the permits may be used to access the landfills if the permits are not scanned at the landfill entrance.
3. A log was not maintained to record the sequence of official permits issued, date issued, and to whom issued. According to staff, they were not aware that a log needed to be maintained. However, copies of the Cash Handling Guidelines and Procedures, along with training, were provided by the County Auditor's Office to staff prior to the inception of the Sanitation Program.

The County Auditor's Office requires that permits be issued in sequential order. In addition, an employee should be designated the responsibility for maintaining custody of unissued permits in a secure place. Access to the secure place must be limited to as few employees as possible. A log must be used to record the sequence of official permits issued, date issued, and to whom issued. The log should be reviewed periodically to account for all official permits.

Failure to ensure that permits are properly accounted and safeguarded may result in the loss of County revenue.

Recommendation:

Management should implement formal monitoring procedures to ensure that permits are properly accounted and safeguarded. At a minimum, the procedures noted above should be implemented.

After the cash count, Precinct 3 implemented procedures to account and safeguard permits.

We recommend that management conduct a further review to determine if funds were misappropriated and disciplinary action needs to be taken.

Please provide written management responses to the observations noted above by November 20, 2015. In addition, information regarding the items listed below was previously provided to our office. Please provide any updated procedures, if applicable, by November 20, 2015. These procedures should include, at a minimum, the following:

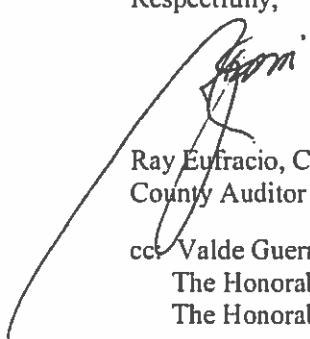
- a. An office organizational chart;
- b. Location of cash collection points;
- c. Types of collections made by each cash collection point;
- d. A list of those positions involved with the handling of cash, a description of their duties, and description of how segregation of duties will be maintained;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

We would like to express our sincere appreciation to you and your staff for the courtesy, cooperation, and assistance provided to us during the cash count. If you have any questions regarding this cash count or would

Honorable Jose M. Flores
November 3, 2015
Page 7 of 7

like to schedule a meeting to discuss this cash count, please contact Ricardo Nunez, Internal Auditor I, at 956-318-2511, ext. 4644, Letty Chavez, Compliance Audit Supervisor, at ext. 4651, Arcy B. Duran, CPA, Director of Audit, at ext. 4645, or me at ext. 4604.

Respectfully,



Ray Eufrazio, CPA
County Auditor

cc: Valde Guerra, County Executive Officer
The Honorable Eddie Guerra, Hidalgo County Sheriff
The Honorable Ricardo Rodriguez, Jr., Criminal District Attorney

COUNTY *of* HIDALGO



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

EDINBURG, TEXAS 78539

October 16, 2015

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

Re: Cash Count
Report No. 2015-527

Dear Mr. Villarreal:

We conducted a surprise cash count of the cash held at the Pharr Motor Vehicle Substation on September 10, 2015, as required by Local Government Code §115.0035. The objective of the cash count was to determine whether total cash on hand reconciled to the total receipts issued for the day up to the time of the cash count and the approved change fund.

Scope:

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

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

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

Conclusion:

Total cash on hand at the time of the cash count was \$177,946.51. Based on the results of our review, we have concluded that generally total cash on hand reconciled to the total receipts issued for the day up to the time of the cash count and the approved change fund of \$8,100.00. However, we noted that the system of internal controls for the collection and safeguarding of cash requires improvement as noted in the following observations.

Observation No. 1:

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

HIDALGO COUNTY DISTRICT JUDGES

- | | | | | | | | | | | |
|---|---|---|--|--|--|---|--|--|--|--|
| LUIS M. SINGLETERRY
JUDGE, 12 th D.C. | RODOLFO DELGADO
JUDGE, 63 rd D.C. | J. R. "BOBBY" FLORES
JUDGE, 138 th D.C. | ROSE GUERRA REYNA
JUDGE, 208 th D.C. | JUAN R. PARTIDA
JUDGE, 275 th D.C. | MARIO E. RAMIREZ, JR.
JUDGE, 332 nd D.C. | NOE GONZALEZ
JUDGE, 370 th D.C.
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JUDGE, 389 th D.C. | AIDA SALINAS FLORES
JUDGE, 394 th D.C. | ISRAEL RAMON, JR.
JUDGE, 436 th D.C. | JESSE CONTRERAS
JUDGE, 449 th D.C. |
|---|---|---|--|--|--|---|--|--|--|--|

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

Failure to ensure that security cameras are utilized in all areas where cash is safeguarded increases the risk of loss or misuse of County funds.

Recommendation:

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

Observation No. 2:

We noted during our review that several checks accepted as payment were not properly completed (i.e., one check was missing a check date; one check was not restrictively endorsed "For Deposit only"; and several checks were made payable to Pablo (Paul) Villarreal, Jr. According to staff, cashiers must verify that checks are correctly completed prior to acceptance; however, the cashier may have failed to make the required verification. In addition, according to the Substation's Supervisor, employees were instructed to accept checks with the payee information incomplete since the employees are bonded.

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

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

Recommendation:

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

Observation No. 3:

According to staff, a listing of the names of customers whose checks have been returned by the bank ("hot checks") due to insufficient funds, closed accounts, unauthorized signatures, or drawn on uncollected funds is maintained by the department. However, cashiers are not required to verify if the payer's name is on the hot check list prior to accepting a check as a payment. According to the Substation's Supervisors, the Edinburg Office will send them notices to not accept checks from certain individuals/dealerships throughout the year.

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

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

Recommendation:

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

Observation No. 4:

According to staff, various Dealers drop-off checks and supporting documentation along with a "Dealer and Fleet Log". The Dealer must document the following on the "Dealer and Fleet Log": date and time received;

HIDALGO COUNTY DISTRICT JUDGES

number of transactions dropped off; Dealer's name and phone number; check number; applicant's name; signature/initials of the Dealer's agent picking up the documentation; and date the documentation was picked up. The Motor Vehicle Division staff will enter the following on the log: reason for rejection, if applicable; date processed, if applicable; and the name of the cashier that processed/rejected the transaction. The "Dealer and Fleet Log" is returned to the Dealer once the transactions are either processed or rejected. However, the Motor Vehicle Division staff does not note the transaction number (receipt number) given to each transaction processed since it is not a requirement of the form and the signature of the employee other than the cashier that verified a receipt was issued for each transaction processed.

The County Auditor's Office requires that all checks dropped-off by Dealers be documented on a log. The log should include the following: date and time received; number of transactions dropped off; Dealer's name and phone number; check number; applicant's name; signature/initials of the Dealer's agent picking up the documentation; date the documentation was picked up; reason for rejection, if applicable; date processed, if applicable; the name of the cashier that processed/rejected the transaction; the transaction number (receipt number) issued to each transaction processed; and signature of the employee other than the cashier that verified a receipt was issued for each transaction processed.

Failure to ensure that the "Dealer and Fleet Log" contains all the information required to maintain an adequate audit trail may result in the loss or misuse of County funds.

Recommendation:

Management should ensure that the "Dealer and Fleet Log" contains all the information required to maintain an adequate audit trail. At a minimum, management should ensure that the "Dealer and Fleet Log" is revised to contain all the information noted above.

Observation No. 5:

According to staff, checks dropped-off by Dealers are not immediately restrictively endorsed "For Deposit Only" since some transactions may be rejected and the documentation along with the check is returned back to the Dealer.

The County Auditor's Office requires that all checks/money orders received be restrictively endorsed "For Deposit Only" immediately, upon receipt. If the transaction is rejected and returned back to the Dealer, the restrictive endorsement should be cancelled prior to returning the check back to the Dealer.

Failure to ensure that checks received as payment are immediately restrictively endorsed "For Deposit Only" upon receipt may increase the risk of loss or misuse of County funds.

Recommendation:

Management should ensure that checks are received as payment are immediately restrictively endorsed "For Deposit Only".

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

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

- a. The training that will be provided at the collection point and description of how segregation of duties will be maintained;
- b. A complete start to finish description of the following:
 1. Process for accounting and safeguarding of the change fund, if any;
 2. Process for safeguarding cash until it is deposited;
 3. Process for accounting and safeguarding mail-in payments;
 4. Process for reconciling collections, including frequency of reconciliation;
 5. Bookkeeping system used, and how it is maintained; and
 6. Computer hardware and software used; and
- c. A schedule of how often deposits will be made.

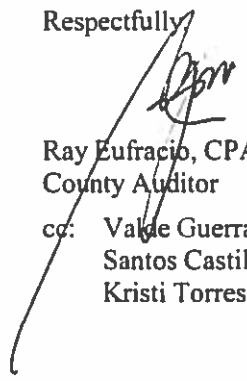
Please provide our office with copies of the procedures listed above and any updated procedures, if applicable, by November 6, 2015.

HIDALGO COUNTY DISTRICT JUDGES

Honorable Pablo (Paul) Villarreal, Jr.
October 16, 2015
Page 4 of 4

We would like to express our sincere appreciation to you and your staff for the courtesy, cooperation, and assistance provided to us during the cash count. If you have any questions regarding this cash count or would like to schedule a meeting to discuss this cash count, please contact Crystal A. Puente, Internal Auditor II, at (956) 318-2511, ext. 4646, Yvonne Torres, Revenue Audit Supervisor, at ext. 4642, Arcy B. Duran, Director of Audit, at ext. 4645, or me at ext. 4604.

Respectfully,



Ray Eufrazio, CPA
County Auditor

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

HIDALGO COUNTY DISTRICT JUDGES

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

RODOLFO DELGADO
JUDGE, 13th D.C.

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

ROSE GUERRA REYNA
JUDGE, 20th D.C.

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

MARIO E. RAMIREZ, JR.
JUDGE, 31st D.C.

NOC GONZALEZ
JUDGE, 37th D.C.
OVERSEER

LETICIA LOPEZ
JUDGE, 38th D.C.

ADA SALINAS FLORES
JUDGE, 39th D.C.

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

JESSE CONTRERAS
JUDGE, 44th D.C.

COUNTY of HIDALGO

HIDALGO COUNTY AUDITOR'S OFFICE
County Administration Building
2808 South Business Highway 281
Edinburg, Texas 78539-3587
PHONE: (956) 318-2511
FAX: (956) 318-2577
WEBSITE: www.co.hidalgo.tx.us/auditor



EDINBURG, TEXAS 78539

October 16, 2015

The Honorable Luis J. Garza
Justice of the Peace Precinct 3, Place 1
730 N. Breyfogle Rd., Suite C
Mission, TX 78572

Ref: Cash Count
Report No. 2015-540

Dear Judge Garza:

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 that total cash on hand reconciled to the total receipts issued up to the time of the cash count.

Scope:

The scope of our review was limited to a count of cash on hand as of the time of the cash count. In addition, we evaluated the procedures in place related to 1.) the collections process, 2.) accounting of citations and civil cases filed with the court, and 3.) documenting the authorization of dismissed criminal cases for the period of July 1, 2015 through July 31, 2015. Our review was not designed nor intended to be a detailed study of every relevant control system, procedure, or transaction. Accordingly, the opportunities for improvement presented in this report may not be all-inclusive of areas where improvements could be made.

The responsibility for 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, segregation of duties, filing of citations and civil cases, and documenting the authorization of dismissed cases.

Conclusion:

Total collections at the time of the cash count were \$4,883.45. 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:

Procedures for the accounting of citations received from law enforcement agencies and civil cases filed with the court require improvement as follows:

HIDALGO COUNTY DISTRICT JUDGES

LUIS M. SINGLETERRY
JUDGE, 12th D C

RODOLFO DELGADO
JUDGE, 13th D C

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

ROSE GUERRA REYNA
JUDGE, 20th D C

JUAN R. PARTIDA
JUDGE, 27th D C

MARIO E. RAMIREZ, JR.
JUDGE, 32nd D C

NOE GONZALEZ
JUDGE, 37th D C
OVERSEER

LETICIA LOPEZ
JUDGE, 38th D C

AIDA SALINAS FLORES
JUDGE, 39th D C

ISRAEL RAMON, JR.
JUDGE, 43rd D C

JESSE CONTRERAS
JUDGE, 44th D C

1. Citations received from law enforcement agencies were not recorded on a log. In addition, a log is maintained for civil cases; however, the civil cases are not consistently recorded on the log.
2. A reconciliation of citations and civil cases filed at the court to those recorded on *AbleTerm*, the case management system, was not conducted and formally documented; and
3. Duties related to citations and civil cases are not properly segregated. Individuals responsible for issuing receipts (custody responsibility) are also responsible for entering citations into *AbleTerm* (recording responsibility).

According to staff, due to a heavy case load and limited staff, procedures for the accounting of citations and civil case filings have not been improved. In addition, transition to Odyssey, the new criminal case management system, will allow for the electronic filing of citations.

The County Auditor's Office requires that a reconciliation of citations and civil cases filed at the court be conducted and formally documented. This reconciliation may be conducted and formally documented by completing a citation/civil cases filed log (log). Citations/civil cases should be entered into *AbleTerm*, the case management system, the same day they are received. Any exceptions should be brought to the attention of the Supervisor, placed in a locked area, and processed on the next business day. The following procedures should be followed when processing citations:

- a. The person responsible for opening the mail and/or accepting the delivery of citations/civil cases should immediately list citations/civil cases on the log before distribution to the person responsible for entering them into *AbleTerm*. Since the person responsible for entering the citations/civil cases into *AbleTerm* has recording responsibilities, he/she should not be responsible for accepting payments.
- b. The person responsible for opening the mail and/or accepting the delivery of citations/civil cases should note, at a minimum, the following on the log: date received, citation number, name of violator/plaintiff, and name of officer who issued the citation, as applicable. The person responsible for noting this information should provide his/her signature on the "Prepared by" line of the log.
- c. The person responsible for entering the citations into *AbleTerm* should enter the date of entry and docket number assigned to the citation/civil case on the log and provide his/her signature on the "Entered by" line of the log.
- d. The "New Cases" and "Cases Filed" reports for the specified date should be generated from *AbleTerm* and reconciled to the log by a person other than the person responsible for entering the citations into *AbleTerm*. Any variances should be noted on the log, with a detailed explanation, and immediately brought up to the attention of the Justice of the Peace. In addition, the person conducting this reconciliation should provide his/her signature on the log as acknowledgment of the reconciliation.
- e. Citations should be placed in the applicable file.
- f. The Justice of the Peace should request periodic reports regarding the citations filed with the courts from law enforcement agencies and reconcile the reports to the citations recorded in *AbleTerm*.
- g. Copies of the citation logs and periodic reports received from law enforcement agencies shall be maintained by the Justice of the Peace Office. This documentation shall be made available to the County Auditor's Office for review upon request.

Maintaining adequate internal controls over citations 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.

Formal monitoring procedures have not been developed and implemented to ensure that citations and civil cases are properly accounted and reconciled or that compensating controls are implemented. Failure to follow the policy increases the risk of loss or misuse of County funds.

Recommendation:

Management should develop and implement formal monitoring procedures to ensure that citations and civil cases are properly accounted and reconciled. If these procedures cannot be implemented, management should ensure that compensating controls are implemented.

HIDALGO COUNTY DISTRICT JUDGES

Observation No. 2:

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

- o Custody: Receives money, issues receipts, balances receipts issued to cash on hand, maintains a cash drawer
- o Recording: Prepares reports of cash received
- o Authorization: Subsequently compares listed mail receipts to recorded cash receipts

According to staff, segregation of duties is difficult to implement due to limited staff.

The responsibility for sound internal controls rests with management. Segregation of duties is a basic, key internal control in any organization. Segregation of duties prevents one individual from performing a transaction from beginning to end. In addition, it provides an individual with the opportunity to catch an error before a transaction is fully executed. Duties that should be segregated include: custody of assets, recording transactions, and authorization. The individual responsible for receiving money, issuing receipts, balancing receipts issued to cash on hand, and maintaining a cash drawer should be different from the individual responsible for preparing reports of cash received. In addition, the individuals previously noted should be different from the individual responsible for subsequently comparing listed mail receipts to recorded 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.

Formal monitoring procedures have not been implemented to ensure that incompatible duties are adequately segregated or that compensating controls are implemented. Failure to have adequate segregation of duties increases the risk of loss or misuse of County funds.

Recommendation:

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

Observation No. 3:

According to staff, a listing of the names of customers whose checks have been returned by the bank ("hot checks") due to insufficient funds, closed accounts, unauthorized signatures, or drawn on uncollected funds is not maintained. According to staff, only checks received from businesses are accepted. The staff believes that the possibility of accepting a hot check is decreased by not accepting personal checks.

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

Formal monitoring procedures have not been developed and implemented to ensure a hot check list is maintained and referenced when receiving checks from customers. Failure to maintain a hot check list may result in the loss of County funds.

Recommendation:

Management should develop and implement formal monitoring procedures to ensure a hot check list is maintained and referenced when receiving checks from customers. A copy of the hot check list should be requested from the County Treasurer's Office. Checks from customers on the hot check list should not be accepted.

Observation No. 4:

During the surprise cash count, we noticed that a schedule of fees for vital statistics was posted in the lobby of the court room; however, it was not posted where the collections are taken. In addition, a schedule for authorized fines and fees for criminal and civil cases was not posted. According to staff, the notice was posted;

HIDALGO COUNTY DISTRICT JUDGES

however, during the maintenance and repair of the office, the notice was placed in the lobby of the court room and not replaced in the main lobby.

The County Auditor's Office requires that a schedule of authorized fines and fees be posted in a conspicuous location for the public to see. The schedule sets forth those fines and fees to be charged by the County pursuant to state statutes and Commissioners Court approval.

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

Recommendation:

Management should ensure that a schedule of authorized fines and fees is posted in a conspicuous location for the public's view.

Observation No. 5:

A notice stating "Gifts, gratuities, and/or tips will not be accepted" was posted in the lobby of the court room; however, it was not posted where the collections are taken. According to staff, the notice was posted; however, during the maintenance and repair of the office, the notice was placed in the lobby of the court room and not replaced in the main lobby.

The County Auditor's Office requires that a notice stating "Gifts, gratuities, and/or tips will not be accepted" be posted in a conspicuous location for the public's view.

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

Recommendation:

Management should ensure that a notice stating "Gifts, gratuities, and/or tips will not be accepted" is posted in a conspicuous location for the public's view.

Observation No. 6:

A notice stating "A \$__ fee will be collected on all returned checks" was posted in the lobby of the court room; however, it was not posted where the collections are taken. According to staff, the notice was posted; however, during the maintenance and repair of the office, the notice was placed in the lobby of the court room and not replaced in the main lobby.

The County Auditor's Office requires that a notice stating "A \$__ fee will be collected on all returned checks" is posted in a conspicuous location for the public's view.

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

Recommendation:

Management should ensure that a notice stating "A \$__ fee will be collected on all returned checks" is posted in a conspicuous location for the public's view.

Observation No. 7:

A notice stating that an area is being monitored by a security camera was posted in the lobby of the court room; however, it was not posted where the collections are taken. According to staff, the notice was posted; however, during the maintenance and repair of the office, the notice was placed in the lobby of the court room and not replaced in the main lobby.

The County Auditor's Office requires that a notice stating that an area is being monitored by a security camera be posted in a conspicuous location for the public's view.

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

Recommendation:

Management should ensure that a notice stating an area is being monitored by a security camera is posted in a conspicuous location for the public's view.

Observation No. 8:

A poster stating that "Make sure you receive an official county receipt when making payments at this office" was not posted in a conspicuous location for the public's view. According to staff, the notice was posted; however, during the maintenance and repair of the office, the notice was placed in the lobby of the court room and not replaced in the main lobby.

HIDALGO COUNTY DISTRICT JUDGES

The County Auditor's Office requires that a notice stating that an area is being monitored by a security camera be posted in a conspicuous location for the public's view.

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

Recommendation:

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

Observation No. 9:

A mail log was not properly utilized to record payments received through the mail. Mail-in payments were not recorded on the mail log when received; instead the mail-in payments were recorded on the mail log after they had been receipted. According to staff, a mail log is not prepared due to limited staff and time.

The County Auditor's Office requires that mail-in payments be listed on a daily mail log the day they are received. The mail log should include the following information for each mail-in payment received: date received, the name of the payer, the amount of the remittance, the form of the remittance (e.g., cash or check), and, if applicable, the check number.

Failure to ensure that mail-in payments are recorded on the mail log the day received may result in the loss or misuse of County funds.

Recommendation:

Management should ensure that mail-in payments are recorded on the mail log the day received. Please refer to the mail log section of the "Cash Handling Guidelines and Procedures" prescribed by the County Auditor's Office for the minimum procedures to be implemented for processing mail-in payments.

Observation No. 10:

The official County seal was not imprinted on the face of receipts generated from Odyssey, the new computerized receipting system. According to staff, an error in the system does not allow the image of the County seal to be printed on the receipt.

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

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

Recommendation:

Management should contact the software provider to request that the official County seal be imprinted on the face of receipts. If it is not feasible to electronically imprint the official County seal on the receipts, at a minimum, the official County seal should be affixed to the receipt by a seal press or stamp that embosses or prints the official County seal on the face of the receipt.

Please provide written management responses to the observations noted above by October 30, 2015.

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

- a. An office organizational chart;
- b. Location of cash collection points;
- c. Types of collections made by each cash collection point;
- d. A list of those positions involved with the handling of cash, a description of their duties, and description of how segregation of duties will be maintained;
- e. A complete start to finish description of the following:
 1. Process for accounting and safeguarding of the change fund, if any;
 2. Process for safeguarding cash until it is deposited;
 3. Process for accounting and safeguarding mail-in payments;
 4. Process for reconciling collections, including frequency of reconciliation;
 5. Bookkeeping system used, and how it is maintained; and

HIDALGO COUNTY DISTRICT JUDGES

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 October 30, 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 Alejandra Santa Ana, MSA, Internal Auditor I, at 318-2511 ext. 4647, Yvonne Torres, Revenue Audit Supervisor, at ext. 4642, Arcy B. Duran, CPA, Director of Audit, at ext. 4645, or me at ext. 4604.

Respectfully,



Ray Eufrazio, CPA
County Auditor

cc: The Honorable Ricardo Rodriguez, Hidalgo County District Attorney
Mr. Valde Guerra, County Executive Officer

HIDALGO COUNTY DISTRICT JUDGES

LUIS M SINGLETERRY
JUDGE, 92ND D C

RODOLFO DELGADO
JUDGE, 93RD D C

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

ROSE GUERRA REYNA
JUDGE, 206TH D C

JUAN R PARTIDA
JUDGE, 275TH D C

MARIO E RAMIREZ, JR
JUDGE, 332ND D C

NOE GONZALEZ
JUDGE, 370TH D C
OVERSEER

LETICIA LOPEZ
JUDGE, 389TH D C

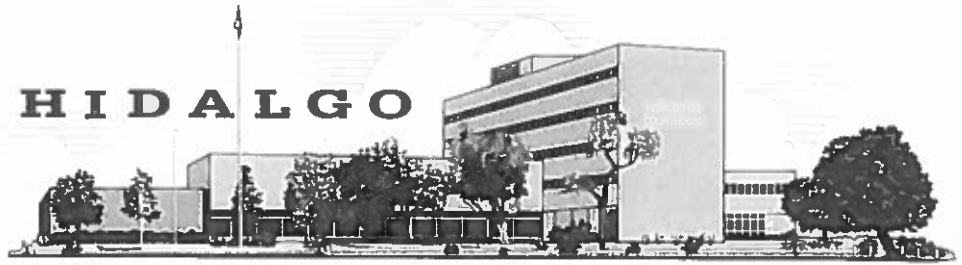
ADA SALINAS FLORES
JUDGE, 398TH D C

ISRAEL RAMON JR
JUDGE, 430TH D C

JESSE CONTRERAS
JUDGE, 449TH D C

COUNTY of HIDALGO

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



EDINBURG, TEXAS 78539

October 15, 2015

Mr. Eduardo Olivarez, Chief Administrative Officer
Hidalgo County Health and Human Services Department
1304 S. 25th Street
Edinburg, Texas 78542

Ref: Cash Count
Report No. 2015-545

Dear Mr. Olivarez:

We conducted a surprise cash count of the cash held at the Elsa Health Clinic on September 9, 2015 as required by Local Government Code §115.0035. The objective of the cash count was to determine whether total cash on hand reconciled to the total receipts issued for the day up to the time of the cash count and the approved change fund.

Scope:

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

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

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

Conclusion:

Total cash on hand at the time of the cash count was \$120.00. Based on the results of our review, we have concluded that total cash on hand did reconcile to the total receipts issued for the day up to the time of the cash count and the approved change fund of \$25.00. However, we noted that the system of internal controls for the collection and safeguarding of cash requires improvement as noted in the following observations.

Observation No. 1:

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

- Custody: Receives collections, issues receipts, balances copies of receipts against the cash drawer, maintains a cash drawer, prepares bank deposits, and has access to the inventory of unused cash receipts

HIDALGO COUNTY DISTRICT JUDGES

LUIS M. SINGLETERRY
JUDGE, 92ND D C

RODOLFO DELGADO
JUDGE, 93RD D C

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

ROSE GUERRA REYNA
JUDGE, 206TH D C

JUAN R. PARTIDA
JUDGE, 273TH D C

MARCO E. RAMIREZ, JR.
JUDGE, 312ND D C

NOE GONZALEZ
JUDGE, 370TH D C
OVERSEER

LETICIA LOPEZ
JUDGE, 389TH D C

ADA SALINAS FLORES
JUDGE, 398TH D C

ISRAEL RAMON, JR.
JUDGE, 430TH D C

JESSE CONTRERAS
JUDGE, 449TH D C

- Recording: Accounts for numerical sequence of cash receipts, maintains inventory log of unused cash receipts, and prepares reports of cash received
- Authorization: Verifies that voided original receipts are kept and reviewed

According to staff, segregation of duties is difficult to implement due to limited staff.

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

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

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

Observation No. 2:

We noted that security cameras were not utilized where cash is received and safeguarded. According to management, security cameras have not been installed due to budgetary constraints.

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

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

Recommendation:

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

Please provide written management responses to the observations noted above by October 30, 2015.

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

- a. An office organizational chart;
- b. Location of cash collection points;
- c. Types of collections made by each cash collection point;

HIDALGO COUNTY DISTRICT JUDGES

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

Please provide our office with copies of the procedures by October 30, 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 Marissa Castillo, Internal Auditor I, at (956) 318-2511, ext. 4650, Yvonne Torres, Revenue Audit Supervisor, at ext. 4651, Arcy B. Duran, CPA, Director of Audit, at ext. 4645, or me at ext. 4604.

Respectfully,



Ray Lufracio, CPA
County Auditor

cc: Valde Guerra, County Executive Officer

HIDALGO COUNTY DISTRICT JUDGES

LUIS M. SINGLETERRY
JUDGE, 92ND D C

RODOLFO DELGADO
JUDGE, 93RD D C

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

ROSE GUERRA REYNA
JUDGE, 208TH D C

JUAN R. PARTIDA
JUDGE, 275TH D C

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

NOE GONZALEZ
JUDGE, 370TH D C
OVERSEER

LETICIA LOPEZ
JUDGE, 388TH D C

IDA SALINAS FLORES
JUDGE, 394TH D C

ISRAEL RAMON, JR.
JUDGE, 430TH D C

JESSE CONTRERAS
JUDGE, 449TH D C

COUNTY of HIDALGO

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



EDINBURG, TEXAS 78539

October 16, 2015

Honorable Arturo Guajardo, Jr.
Hidalgo County Clerk
100 N. Closner
Edinburg, TX 78539

Re: Cash Count
Report No. 2015-533

Dear Mr. Guajardo:

We conducted a surprise cash count of the cash held at the Hidalgo County Clerk's Main Office on August 25, 2015 as required by Local Government Code § 115.0035. The objective of the cash count was to determine whether total cash on hand reconciled to the total receipts issued for the day up to the time of the cash count and the approved change fund.

Scope:

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

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

As part of our procedures, we verified that cash on hand at the time of the cash count agreed to the total receipts issued and the approved change fund. 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 drawer, proper authorization of voided transactions, the use of a mail log for mail-in payments, and segregation of duties.

Conclusion:

Total cash on hand at the time of the cash count was \$100,971.89. Based on the results of our review, we have concluded that the total cash on hand generally did reconcile to the total receipts issued for the day up to the time of the cash count and the approved change fund of \$600.00. However, we noted that the system of internal controls for the collection and safeguarding of cash requires improvement as noted in the following observations.

Observation No 1:

During the surprise cash count, we reviewed the mail log and noted that the check amounts for checks received from title companies were recorded as "Not to exceed \$100.00" or "Not to exceed \$250.00". We examined the checks and noted that the title companies made the checks payable to the "Hidalgo County Clerk"; however, the lines for the numeric and dollar amounts were left blank. Instead, the title companies noted the checks with "Not

HIDALGO COUNTY DISTRICT JUDGES

LUS M SINGLETERRY
JUDGE, 12th D C

RODOLFO DELGADO
JUDGE, 13th D C

J R BOBBY FLORES
JUDGE, 15th D C

ROSE GUERRA REYNA
JUDGE, 20th D C

JUAN R PARTIDA
JUDGE, 27th D C

MARIO E RAMIREZ, JR
JUDGE, 31st D C

NOE GONZALEZ
JUDGE, 37th D C
OVERSEER

LETICIA LOPEZ
JUDGE, 38th D C

AIDA SALINAS FLORES
JUDGE, 39th D C

ISRAEL RAMON JR
JUDGE, 43rd D C

JESSE CONTRERAS
JUDGE, 44th D C

to exceed \$100.00” or “Not to exceed \$250.00”. According to staff, recording fees are based on the number of pages to be recorded and customers do not always know the total amount due; therefore, customers opt to send a blank check along with the recording documents. According to the Cashier, once the amount due is determined, the numeric and written dollar amounts are written on the check, the documents are recorded, and a receipt is issued and sent to the customer via mail.

Pursuant to the County Auditor’s Office *Cash Handling Guidelines and Procedures*, prior to accepting a check as payment, the cashier must verify that the numerical and written dollar amounts agree and are for the exact amount due.

Failure to ensure that cashiers verify that the numeric and written dollar amounts agree and are for the exact amount due may result in the loss or misuse of County funds.

Recommendation:

Management should ensure that cashiers verify that the numeric and written dollar amounts agree and are for the exact amount due. In addition, management should ensure that a fee schedule is provided to the title companies. The fee schedule should be utilized by the title companies to determine the amount due.

Observation No. 2:

We were informed that passwords to gain access to *ACS* and *Odyssey*, the electronic receipting systems, are not changed at least every 90 days. According to staff, *ACS* and *Odyssey* are not programmed to automatically prompt and require users to change passwords at least every 90 days.

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

Failure to change passwords may increase the risk of unauthorized access to *ACS* and *Odyssey*.

Recommendation:

Management should contact the applicable software providers to request that *ACS* and *Odyssey* be programmed to prompt and require users to change passwords at least every 90 days. The Information Technology Department should be contacted to request their assistance regarding this recommendation.

Observation No. 3:

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

- o Custody: Receive collections, issue receipts, maintain the cash drawer, balance copies of receipts issued to the cash drawer, prepare bank deposits, collect on returned checks (NSF), prepare checks for disbursement, and have access to the inventory of blank checks
- o Recording: Prepare reports of cash received and disbursed, post to receivables, and prepare billings and follow-up on delinquencies.

According to staff, all the Bookkeepers are cross-trained to cover for unavailable staff.

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 the assets, recording transactions, and authorization. The individual responsible for receiving collections, issuing receipts, maintaining the cash drawer, balancing copies of receipts issued to the cash drawer, preparing bank deposits, collecting on returned checks (NSF), preparing checks for disbursement, and having access to the inventory of blank checks should be different from the individual responsible for preparing reports of cash received and disbursed, posting to receivables, and preparing billings and following up on delinquencies.

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

Recommendation:

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

HIDALGO COUNTY DISTRICT JUDGES

Observation No. 4:

We noted during our review that the person responsible for receipting mail-in payments did not record the receipt date and receipt number issued for the mail-in payment on the mail log. According to staff, the receipt number and receipt date are not recorded on the mail log due to a heavy work load and limited number of staff. In addition, the mail-in payments are not restrictively endorsed "For Deposit Only" immediately upon receipt, since this is done by the cashiers when the payments are received.

The County Auditor's Office requires that mail-in payments be listed on a mail log on a daily basis. The following procedures should be implemented when processing mail-in payments:

- a. The person responsible for opening the mail should note the following on the mail log: date received; the name of the payer; check/money order number; and amount. In addition, the mail-in payment should be restrictively endorsed "For Deposit Only" immediately upon receipt.
- b. The person responsible for issuing receipts should enter the receipt date and receipt number issued for the mail-in payment on the mail log.
- c. A person other than the person responsible for issuing receipts should verify that an official County receipt was issued for each incoming mail-in payment. The person conducting this verification should provide his/her signature on the mail log as acknowledgment of the verification.

Failure to ensure that mail-in payments are properly processed and recorded on a mail-log may result in the loss of County funds.

Recommendation:

Management should ensure that mail-in payments are properly processed and recorded on a mail-log. Please refer to the Cash Handling Guidelines and Procedures manual for specific procedures to implement regarding mail-in payments.

Observation No. 5:

According to staff, mail-in payments are occasionally returned to customers when the amount paid was less than the amount owed for the service requested. However, a log of the checks returned is not maintained by the Civil and Probate Collections Division. According to staff, not all divisions were informed that documentation needed to be kept for all checks returned.

The County Auditor's Office requires that a list of checks returned to the sender due to insufficient/incorrect information or incorrect amount be prepared in order to maintain an adequate audit trail of all payments returned. The log should contain the following information: date of return, check number, check amount, name of payer, reason for return, and type of document.

Failure to properly document the return of mail-in payments may result in the loss of County revenues

Recommendation:

Management should ensure that a log of returned mail-in payments is properly maintained. At a minimum, the log should contain the information noted above.

Observation No. 6:

A list of users with their corresponding type of access to ACS, the electronic receipting system, is maintained by the County Clerk's Office. However, a signed authorized access form for each user, accepting the conditions of use and the approval of management was not maintained. In addition, access for new users is setup by copying previous user's rights. According to staff, management has not taken corrective action since a new receipting system will be implemented.

Access controls provide management with reasonable assurance that data files and application programs are protected against unauthorized modification, disclosure, loss, or impairment. Access controls require users to authenticate themselves (through the use of unique user names and passwords) and limit the files and other resources that they can access and the actions that they can execute.

HIDALGO COUNTY DISTRICT JUDGES

For access controls to be effective, management must analyze the responsibilities of individual users and determine the type of access needed for the users to effectively fulfill their responsibilities. Access granted must be restricted to those authorized functions alone. In general, users may be assigned one or more of the following types of access:

- Read access, which is the ability to look at and copy data or a software program.
- Update access, which is the ability to change data or a software program.
- Delete access, which is the ability to erase or remove data or programs.
- Merge access, which is the ability to combine data from two separate sources.
- Execute access, which is the ability to execute a software program.

Access authorizations should be documented on standard forms and maintained on file. The authorization form must be completed and signed by the user accepting the conditions of use and approved by senior management. The approved form must be securely transferred to security managers and filed.

Access authorizations and related controls should be monitored, maintained, and adjusted on an ongoing basis to accommodate for changes in a user's responsibilities (i.e., new hire, promotions, termination, and/or transfer of employees).

Without adequate access controls, unauthorized individuals may be able to read and copy sensitive data and make undetected changes or deletions for malicious purposes or personal gain. In addition, authorized users may intentionally or unintentionally read, add, delete, modify, or execute changes that are outside their scope of authority.

Recommendation:

Management should ensure authorization to access ACS is documented. In addition, management should develop and implement formal policies and procedures for authorizing access and documenting authorizations to ACS. The policies should address purpose, scope, roles, responsibility, and compliance issues. At a minimum, the procedures noted above should be implemented.

Observation No. 7:

Signed copies of the "Cash Handling Guidelines and Procedures" acknowledgement receipt were not provided to the County Auditor's Office staff. According to management, although they are aware that the acknowledgement receipts need to be signed by employees, the employees have not been required to sign the acknowledgement receipt.

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

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

Recommendation:

Management should ensure that employees handling cash are required to read and sign a receipt acknowledging their understanding of the "Cash Handling Guidelines and Procedures". In addition, the forms should be maintained on file for all employees.

Observation No. 8:

The official County seal was not imprinted on the face of receipts generated from the ACS, electronic receipting system. According to management, previous attempts to imprint the official County seal on the receipt were unsuccessful since the seal obstructed other receipt information. Therefore, the County seal has not been imprinted on the receipts. According to management, the new receipting system, *Kofile*, will contain the County seal.

HIDALGO COUNTY DISTRICT JUDGES

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

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

Recommendation:

Management should contact the software provider to request that the official County seal be imprinted on the face of receipts. If it is not feasible to electronically imprint the official County seal on the receipts, at a minimum, the official County seal should be affixed to the receipt by a seal press or stamp that embosses or prints the official County seal on the face of the receipt.

Observation No. 9:

According to staff, wire transfers are made without obtaining supervisory approval. In addition, documentation detailing the amount, purpose, and destination of the wire is not presented for supervisory review. Furthermore, the employee who executes the wire transfers also reconciles the cash per the accounting records to the bank statements. According to staff, approval is not granted each time a transfer is made due to limited staff.

The County Auditor's Office requires that all wire transfers be made after approval is granted by the Department Head or his designee. Before supervisory approval is granted, documentation must be provided detailing the amount, purpose and destination of the wire. In addition, the transmitting bank is required, prior to executing the wire, to confirm the amount and destination of the wire transfer by calling a person independent of the employee requesting the transfer. Furthermore, the employee who executes the wire transfers should not prepare or post journal entries nor reconcile the accounting records to the bank statements.

Failure to properly execute a wire transfer may result in the loss or misuse of County funds.

Recommendation:

Management should ensure that wire transfers are properly executed. At a minimum, the procedures noted above should be implemented.

Observation No. 10:

A schedule of fees was not posted in a conspicuous location for the public's view. According to staff, they were not aware that the schedule of fees was not posted.

The County Auditor's Office requires that a schedule of fees that will be charged pursuant to state statutes and/or Commissioners Court approval be posted in a conspicuous location for the public's view.

Failure to post the schedule of fees in a conspicuous location increases the risk of loss or misuse of County funds.

Recommendation:

Management should ensure that a schedule of authorized fees is posted in a conspicuous location for the public's view.

Observation No. 11:

We noted during our review that a notice stating, "Make sure you receive an official County receipt when making payments at this office", along with a sample receipt, was not posted for the public's view at all the collection points (areas). According to staff, notice must have been removed during the time the office went through floor repairs.

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

HIDALGO COUNTY DISTRICT JUDGES

Failure to ensure that a notice stating, "Make sure you receive an official County receipt when making payments at this office", along with a sample official County receipt, is posted in a conspicuous location for the public's view increases the risk of loss or misuse of County funds.

Recommendation:

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

Observation No. 12:

According to staff, a listing of the names of customers whose checks have been returned by the bank ("hot checks") due to insufficient funds, closed accounts, unauthorized signatures, or drawn on uncollected funds is maintained by the department. However, cashiers are not required to verify if the payer's name is on the hot check list prior to accepting a check as a payment due to the size of the list.

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

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

Recommendation:

Management should ensure that cashiers verify if the payer's name is on the hot check list. Checks from customers on the hot check list should not be accepted.

Observation No. 13:

We noted during our review that collections are not deposited into the bank until 2 days after the collections were received. According to staff, the armor car changed their pick-up time schedule to an earlier time, leaving the department with insufficient time to review and prepare the close-out reports and deposit slip. According to staff, management has met with American Surveillance Company to discuss the scheduling times; however, pick-up times could not be changed due to American Surveillance prior scheduling route.

Pursuant to the "Cash Handling Guidelines and Procedures" prescribed by the County Auditor's Office, cash receipts must be deposited intact on a daily basis, unless the amount collected is less than \$100.00

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

Recommendation:

Management should contact the applicable parties to arrange a more convenient time for the armor car to pick up the daily collections in order to ensure that collections are deposited daily. In the alternative, the time for closing out and balancing the daily collections should be changed in order to have ample time to make the daily deposits.

Observation No. 14:

We noted that collections for Texas Parks and Wildlife were not deposited on a timely manner. Collections for August 25, 2015 totaling \$68.00 were not deposited until September 10, 2015 (17 days after the collections were received.) In addition, collections for Texas Parks and Wildlife were not reconciled to receipts issued on a daily basis by preparing a Cashier's Daily Close-Out Report (The Close-Out Report). According to staff, they inadvertently forgot to prepare a deposit slip for the Texas Parks and Wildlife collections.

The County Auditor's Office requires that cash on hand be reconciled to receipts issued and the change fund on a daily basis by utilizing the *Cashier's Daily Close-Out Report* (Close-out Report). The reconciliation must be conducted by the Cashier and witnessed by another individual. Both the cashier and the witness must verify

HIDALGO COUNTY DISTRICT JUDGES

that the Close-Out Report is completed in its entirety and must sign the Close-Out Report to document their responsibility for this verification. In addition, after the deposit has been made, the County official or his/her designee must verify that the total amount on the validated deposit slip agrees to the total receipts issued as noted on the Close-Out Report. The County official or his/her designee must sign the Close-out Report to document responsibility for this verification. In addition, cash receipts must be deposited on a daily basis, unless the amount collected is less than \$100.00. Un-deposited funds must be kept in a locked safe in a secure area overnight.

Failure to ensure that procedures for preparing Close-out Reports are properly implemented and that deposits are made on a daily basis may result in the loss of County funds.

Recommendation:

Management should ensure that daily cash reconciliations are properly documented on the Close-Out Report and that deposits are made on a daily basis.

Observation No. 15:

According to staff, the in-charge cashier was assigned a \$100.00 change fund to be utilized to make change for the recording cashiers when needed. However; when the in-charge cashier is not available during breaks or lunch, all other cashiers have access to the \$100.00 change fund since they know where the cash box key to the in-charge cashier's cash box is maintained.

The County Auditor's Office requires all cash be protected immediately by using a cash drawer, safe, or other secure place until it is deposited. A secure area for processing and safeguarding cash received, petty cash funds, change funds, and unissued receipts must be provided and restricted to authorized personnel. In addition, to establish individual responsibility for cash receipts, each cashier must be assigned a separate cash drawer which only the cashier may access while on duty. The cash drawer must be maintained locked during the cashier's absence.

Formal procedures were not in place to ensure that cash drawers are safeguarded during a cashier's absence. This increases the risk of loss or misuse of County funds.

Recommendation:

Management should implement formal procedures to ensure that cash drawers are safeguarded during a cashier's absence. As part of these procedures, cashier's should be instructed to never leave the key to the cash drawer while on break, lunch, or any period of time that she is stepping away from the cash drawer. In the alternative, in-charge cashier may transfer the change fund to another staff member to make the change fund available during their absence.

Observation No. 16:

During the cash count, we noted that a till (cash drawer) designated for criminal collections was shared by several Bookkeepers. According to staff, during the conversion to *Odyssey*, requests were made to Tyler Technologies that separate tills for criminal payments be assigned to each Bookkeeper. However, Tyler Technologies denied their request on the basis that civil and criminal tills share the same bank account.

The County Auditor's Office requires that, to establish individual responsibility for cash receipts, each cashier must be assigned to a separate cash drawer which only that cashier may access while on duty. This drawer must be locked during the cashier's absence.

Failure to ensure that only one cashier is allowed access to a specific cash drawer during a single shift may result in the loss or misuse of County funds.

Recommendation:

Management should contact the Information Technology Department and Tyler Technologies to ensure that only one cashier is allowed access to a specific cash drawer during a single shift.

Please provide written management responses to the observations noted above by October 30, 2015. In addition, please provide us with copies of the written procedures and internal controls established by your

HIDALGO COUNTY DISTRICT JUDGES

LUIS M SINGLETERRY
JUDGE, 12TH D C

RODOLFO DELGADO
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ISRAEL RAMON, JR.
JUDGE, 43RD D C

JESSE CONTRERAS
JUDGE, 44TH D C


department for the handling of cash and cash equivalent transactions. The written procedures should include, at a minimum, the following:

- a. An office organizational chart;
- b. Location of cash collection points;
- c. Types of collections made by each cash collection point;
- 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 October 30, 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, please contact Gricelda Quintero, Internal Auditor I, at 318-2511 ext. 4643, Yvonne Torres, Revenue Audit Supervisor, at ext. 4646, Arcy B. Duran, CPA, Director of Audit, at ext. 4645, or me at ext. 4604.

Respectfully,



Ray Eulfracio, CPA
County Auditor

cc: Valde Guerra, County Executive Officer

HIDALGO COUNTY DISTRICT JUDGES

LUIS M. SINGLETERRY
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JUDGE, 389TH D.C.

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JUDGE, 430TH D.C.

JESSE CONTRERAS
JUDGE, 449TH D.C.

COUNTY of HIDALGO

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



EDINBURG, TEXAS 78539

October 16, 2015

The Honorable Ricardo Rodriguez
Hidalgo County Criminal District Attorney
Hidalgo County Courthouse
100 N. Clossner, 3rd Floor
Edinburg, Texas 78541

Re: Audit of the District Attorney's Office
Audit No. 2015-09

Dear Mr. Rodriguez:

We have completed a review of the Hidalgo County District Attorney's Office as per your request and pursuant to Local Government Code §115.001 and §115.0035, and our annual audit plan. The objectives of the audit were to:

- Evaluate the procedures in place for the accounting, safeguarding, and reporting of funds related to Check Fraud, Pre-Trial Diversion Program, Bust-Down/ADR Program; and seizures/forfeitures under Code of Criminal Procedure Chapter 59;
- Determine if corrective action was taken to resolve the issues identified in Audit Report No. 2014-61 dated December 22, 2014 related to the District Attorney's asset inventory listing; and
- Evaluate the accuracy and completeness of the asset inventory listing maintained by the Purchasing Department on behalf of HIDTA.

BACKGROUND

The District Attorney is an official elected to a four year term. The main duty of the District Attorney is to represent the State in criminal cases. Other duties include prosecution of juvenile offenders, representation of victims of violence in protective orders, representing the Texas Department of Protective & Regulatory Services in removing children from abusive households, and certain administrative duties.

Check Fraud

The District Attorney's Office Check Fraud Division is responsible for investigating, prosecuting, and collecting monies from hot check writers. Collections of hot checks and disbursement of said funds to victims are made from/to the District Attorney's "Hot Check" bank account. Collections include restitution, merchant and processing fees, court costs, and fines. The Check Fraud Division Supervisor prepares a monthly District Attorney Processing Fees Report and the Accountant IV prepares the Hot Checks financial statements (i.e., bank reconciliation, balance sheet, etc.).

The Check Fraud Division had collections (i.e., restitution, merchant fees, processing fees, etc.) totaling \$1,535,238.52 for the year ended December 31, 2014.

Pre-Trial Diversion Program

The Hidalgo County Pre-Trial Diversion Program is an alternative to prosecution offered by the Hidalgo County Criminal District Attorney's Office, which seeks to divert certain offenders from traditional criminal justice processing into a program of supervision and services administered by the Hidalgo County Community Supervision and Corrections Department (CSCD). Participation in the program by the defendant is voluntary and

HIDALGO COUNTY DISTRICT JUDGES

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JUDGE, 449th D.C.

limited to a maximum of two years. The defendant will enter into an agreement with the Criminal District Attorney's Office, which includes voluntarily waiving his/her constitutional rights. The agreement is finalized upon signatures of the prosecutor, the defendant, and the defendant's attorney.

The attorney of record and the defendant are required to complete a Pre-Trial Diversion Program Application. There are two types of applications. One application is for "Felony and Non-DWI Misdemeanors" and the other application is for "First-Time DWI Offenders."

The nature of the offense and the circumstances surrounding the commission of the offense are major considerations in the decision to defer prosecution, as is the potential for harm to the community by the defendant. The defendant's attitude plays a major role in determining eligibility.

To be eligible for participation in the Pre-Trial Diversion Program for "Felony and Non-DWI Misdemeanors," the defendant must meet the following criteria:

- Defendant must accept full responsibility for the offense; therefore, the defendant's written version of the offense will be an important deciding factor of acceptance into the Pre-Trial Diversion Program.
- Defendant cannot be accused of a crime involving any type of sexual activity.
- Defendant cannot have used a weapon in any manner in the commission of the offense other than crime dealing solely with possessing of weapons.
- Defendant cannot have substance abuse issues or other conditions which should be monitored in a formal probation environment, or the Hidalgo County Drug Court, or DWI Court.

To be eligible for participation in the Pre-Trial Diversion Program for "First-Time DWI Offenders", the defendant must meet the following criteria:

- Defendant's arrest must have occurred on or after March 1, 2015;
- Defendant must have no prior DWI arrests/convictions or any other convictions;
- Defendant must have never participated in any pre-trial diversion program;
- There cannot be a vehicle collision (accident);
- There must have been no children in the vehicle at the time of the offense;
- At the time of the arrest, no other criminal conduct committed, other than traffic violations;
- Defendant must not have open warrants in any jurisdiction; and
- Defendant cannot have substance abuse issues or other conditions which should be monitored in a formal probation environment, or the Hidalgo County Drug Court, or DWI Court.

The defendant must comply with all the terms and conditions outlined in the application and the written agreement between the defendant, Criminal District Attorney's Office, and the defendant's attorney.

An officer of the Hidalgo County CSCD will notify the Criminal District Attorney's Office of the defendant's successful completion of the program. The prosecutor will check the criminal history of the defendant to determine if there have been any additional arrests. If there are no new arrests and all terms of the agreement have been followed, including payment of all fines, fees and court costs, the prosecutor will file a motion and order for dismissal of criminal action. Should a violation occur while on the program, the Criminal District Attorney's Office, the Court of Jurisdiction, and the defense attorney will be notified. The Criminal District Attorney's Office will orally and through written motion recommend the defendant be removed from the program and will also request the defendant be sentenced immediately.

Fees for Pre-Trial Intervention Programs – Supervision Fee and Prosecuting Attorney Fee

Pursuant to Code of Criminal Procedure Article 102.012, a court may order a defendant to pay a supervision fee not greater than \$60 per month, and in addition to or in lieu of the supervision fee, the court may order the defendant to pay or reimburse a CSCD for any other expenses resulting from participation in the program or necessary to the defendant's successful completion of the program. Pursuant to Code of Criminal Procedure Article 103.004(d), money received from fees for pre-trial intervention programs are deposited in the special fund of the county treasury for the CSCD serving the county.

HIDALGO COUNTY DISTRICT JUDGES

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

RODOLFO DELGADO
JUDGE, 93RD D.C.

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

ROSE GUERRA REYNA
JUDGE, 206TH D.C.

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

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

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JUDGE, 370TH D.C.
OVERSEER

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JUDGE, 389TH D.C.

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JUDGE, 430TH D.C.

JESSE CONTRERAS
JUDGE, 448TH D.C.

Pursuant to Code of Criminal Procedure Article 102.0121, a prosecuting attorney's office that administers a pre-trial intervention program may collect a fee up to \$500.00 from a defendant participating in the program. The fee is to be used to reimburse the county for expenses, including expenses of the prosecutor's office, and to administer the pre-trial intervention program. Fees collected under this article shall be deposited in the county treasury in a special fund to be used solely to administer the pre-trial intervention program. Expenditures from the fund may be made only in accordance with a budget approved by the Commissioners Court.

Bust-Down/Alternate Dispute Resolution (ADR)

Bust-Down/Alternate Dispute Resolution is offered to first-time offenders. The defendant's attorney will need to apply for an ADR on behalf of his/her client. An ADR application must be completed and submitted to the District Attorney's Office, along with a packet of required information. The District Attorney's Office will determine if the defendant qualifies for the Bust-Down/ADR. If the defendant qualifies, the charges will be lowered (busted-down) to a lesser offense (i.e., from a class B misdemeanor to class C misdemeanor). The defendant must pay the following: county fines or municipal fines and a donation to a non-profit organization. The defendant must make payment of the fines at the applicable court (i.e., justice of the peace or municipal judge) and provide a receipt to the District Attorney's Office as proof of payment. The defendant makes payment of the donation at the District Attorney's Office in the form of a check/ money order. The check/money order will be made payable to the non-profit organization. The check/money order will be delivered by staff of the District Attorney's Office to the non-profit organization as time permits.

To be eligible for participation in the Bust-Down/ADR, an individual needs to meet the following criteria:

- Must have no prior record;
- Be in good standing with the community;
- Attending school or currently employed is taken into consideration; and
- Must not pose a threat to society or community.

Seizures/Forfeitures under Code of Criminal Procedure Chapter 59

Code of Criminal Procedure (CCP) Chapter 59 "Forfeiture of Contraband" provides for the forfeiture of contraband seized by peace officers employed by law enforcement agencies of the state and its political subdivisions.

The District Attorney's Office requires Law Enforcement Agencies (LEAs) to deposit seized currency into a certificate of deposit (CD) at the county depository under the name of the District Attorney's Office pending final disposition of the case.

In certain circumstances, the District Attorney's Office makes arrangements with a defendant to exchange seized property for money. In these situations, the District Attorney's Office accepts a check from the defendant's attorney. The check is received by an employee of the District Attorney's Office Asset Forfeiture Section. The check is deposited into the District Attorney's HB65 Bank Account pending judgment.

Asset Inventory Listing

Pursuant to the Capital Asset Guide approved by Commissioners Court on October 23, 2001, assets (i.e., vehicles, land, buildings, machinery, equipment, computer systems) with a useful life greater than one year and an acquisition cost of \$1,000.00 or more must be capitalized. In addition, donations must be capitalized at fair market value. The Guide also requires that minor assets (assets with a cost of \$300.00 to \$999.99) be subject to inventory control and assigned an asset tag.

Pursuant to generally accepted accounting principles (GAAP), adequate controls must be maintained over capital and minor assets. In addition, the GASB 34 Manual for Texas Cities and Counties states, "A government should maintain its capital asset records in its capital asset software module. This information should include asset identification numbers, equipment category codes, tag numbers, dates of acquisition, assigned departments, purchase costs and descriptions of each asset."

The District Attorney, as an elected official, is inherently responsible for ensuring that County assets in the custody of the District Attorney's Office are properly accounted, safeguarded, and disposed. Employees of the District

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

As of October 24, 2014, the District Attorney's asset inventory listing consisted of 596 assets with a total acquisition cost of \$914,496.46. As of January 9, 2015, HIDTA's asset inventory listing consisted of 209 assets with a total acquisition cost of \$577,740.46.

SCOPE AND METHODOLOGY

The scope of our audit was limited to interviews with District Attorney's Office staff, a review of the HIDTA's asset inventory listing as of January 9, 2015, and a review of the District Attorney's Office asset inventory listing as of June 19, 2015. Our audit was not designed nor intended to be a detailed study of every relevant control system, procedure, or transaction. Accordingly, the opportunities for improvement presented in this report may not be all-inclusive of areas where improvement could be made.

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

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

- Evaluated the procedures in place for the accounting, safeguarding, and reporting of funds related to Check Fraud, Pre-Trial Diversion Program, Bust-Downs/ADR, and seizures/forfeitures under Code of Criminal Procedure Chapter 59;
- Reviewed the District Attorney's Office asset inventory listing as of June 19, 2015 to determine if corrective action was taken to resolve the issues identified in Audit Report No. 2014-61 dated December 22, 2014;
- Selected all assets on HIDTA's asset inventory listing for physical identification to determine whether the assets were properly tagged; and
- Compared assets located at HIDTA's premises to the asset inventory listing to determine whether the asset inventory listing was complete.

CONCLUSION:

Based on the results of the audit, we have concluded that the procedures in place for the accounting, safeguarding, and reporting of funds related to Check Fraud were adequate; however, the procedures in place for the accounting, safeguarding, and reporting of funds related to the Pre-Trial Diversion Program, Bust-Down/ADR, and seizures/forfeitures under Code of Criminal Procedures Chapter 59 require improvement. In addition, corrective action has not been taken to resolve the issues identified in Audit Report No. 2014-61 dated December 22, 2014 related to the District Attorney's Office asset inventory listing. Furthermore, HIDTA's asset inventory listing per *alio* was not accurate and complete. More specifically, the following was noted:

- Formal policies and procedures have not been developed and implemented to ensure consistent and fair application of the Bust-Down/ADR programs. In addition, specific statutes authorizing defendants to make donations to non-profit organizations under the Bust-Down/ADR Program were not found.
- Formal policies and procedures have not been developed and implemented to ensure that defendants make payment at the proper location as follows:
 - Defendants were not consistently required to make payment of the "Prosecutor Attorney Fees" at the County Clerk's Office. At times, the payments were made at the District Attorney's Office. Furthermore, official County receipts were not issued to the payor as noted below:

According to the District Attorney's Office staff, 5 money orders/cashier checks totaling \$1,883.50 were received by the District Attorney's Office. The money orders were dated June 8, 2009 (\$300.00), July 30, 2011 (\$100.00), October 11, 2011 (\$500.00), October 12, 2011 (\$500.00), and December 11, 2014 (\$483.50). The District Attorney's Office staff was advised to deposit the funds with the County Clerk.

HIDALGO COUNTY DISTRICT JUDGES

- 3 of 5 money orders/cashiers checks totaling \$1,083.50 were deposited with the County Clerk's Office on April 23, 2015.
- 2 of 5 money orders/cashier checks totaling \$800.00 were stale dated. All efforts by the District Attorney's Office to collect from the issuer were exhausted; therefore, the money orders/cashier checks were marked void.
- Defendants were allowed to make payment of donations directly at the District Attorney's Office instead of the non-profit's location. Furthermore, an official County receipt was not issued to the payor. The donations were delivered to the non-profit organization by an employee of the District Attorney's Office.
- Formal policies and procedures have not been developed and implemented requiring law enforcement agencies to record and control seizures by using pre-numbered official receipt forms.
- Formal policies and procedures have not been developed and implemented to ensure that auction proceeds from the sale of personal property by LEAs are forwarded to the County in a timely manner pursuant to the local agreements (mostly 30 days from the date of sale).
- Formal policies and procedures have not been developed and implemented to account for the exchange of seized property for money when allowed by the District Attorney as follows:
 - Payments were made to the Assistant District Attorney responsible for asset forfeitures. An official County receipt was not provided when seized property was exchanged for money. Instead, the payments were deposited into the District Attorney's HB65 Bank account pending judgment of the case. A sample official County receipt was prepared by the County Auditor's Office and sent to the District Attorney's Office to account for these type of transactions.
- While some of the issues identified in the District Attorney's Inventory Asset Audit Report No. 2014-61 dated December 22, 2014 have been addressed, corrective action has not been taken to resolve all the issues (see Exhibit A).

HIDTA's asset inventory listing

- We selected all 209 (100%) assets on HIDTA's asset inventory listing for physical identification. The results of our review revealed the following:
 - 187 of 209 (89%) assets were physically located; however, 64 assets did not contain an asset tag. The assets were identified by matching the asset's serial number and/or description to the serial number and/or asset description on the asset inventory list (see Exhibit B).
 - 22 of 209 (11%) were not physically located (see Exhibit C).
- We physically located 72 assets that were not included on the asset inventory listing. Of the 72 assets, only 31 (43%) assets contained an asset tag (see Exhibit D). The remaining 41 (57%) assets did not contain an asset tag; however, the assets appear to be subject to inventory control (see Exhibit E).

Recommendations:

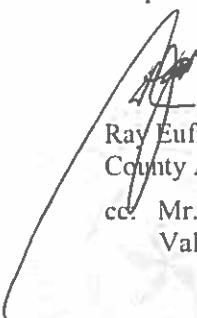
- Develop and implement formal policies and procedures to ensure consistent and fair application of the Bust-Down/ADR programs that include:
 - Statutory references authorizing the Bust-Down Program;
 - Eligibility Requirements defining the following:
 - Classes of cases that are eligible (i.e., non-violent misdemeanors, state jail felonies, etc.);
 - Types of offenses eligible within those classes; and
 - Criteria an offender must meet to be eligible for the program (i.e., first-time offender, current enrollment in high school or college, defendants who would otherwise face loss of a job or professional license, etc.).
 - Application requirements (i.e., resume, school transcripts, character letters, sworn application, etc.) to allow a prosecutor to review a case file and an applicant's information in depth before deciding to grant or deny entry to the Bust-down/ADR program.

HIDALGO COUNTY DISTRICT JUDGES

- Mandatory interview between the applicant and the prosecutor to have the opportunity to gauge the defendant's sincerity.
- Written agreement with enough detail to document the defendant's understanding of his/her obligations.
- Develop and implement formal policies and procedures to ensure that defendants make payment at the proper location that include the following:
 - Require defendants to make payment of prosecutor attorney fees directly at the County Clerk's Office. The defendant should be required to submit to the District Attorney's Office a copy of the receipt issued by the County Clerk as proof of payment. Payments should not be received by the District Attorney's Office.
 - Require defendants to make payment of donations directly at the non-profit's location instead of the District Attorney's Office. The defendant should be required to provide a receipt from the non-profit organization as proof of payment.
- Develop and implement formal policies and procedures requiring law enforcement agencies to record and control seizures by using pre-numbered official receipt forms by including the requirement in the interlocal agreement. The pre-numbered official receipt form should require the signature of the agent counting and witness verifying the seizure. In addition, the respondent's signature should be obtained and documented on the receipt form. If the above procedures cannot be implemented, other compensating controls should be implemented (e.g., video recording of the seizure).
- Develop and implement formal policies and procedures to ensure that auction proceeds from the sale of forfeited property by LEAs are forwarded to the County Treasurer within the timeframe prescribed in the interlocal agreement. The policies and procedures, at a minimum, should include the following:
 - Require LEAs to submit reports (quarterly, semi-annually, or annually) regarding the sale of property forfeited for which part of the proceeds must be shared with the District Attorney's Office.
 - Require the District Attorney's Accountant to account for receivables resulting from the sale of property which must be shared with the District Attorney's Office as reported by the LEAs.
 - Require the District Attorney's Accountant to coordinate with the LEAs to ensure that auction proceeds from the sale of forfeited property are distributed to the District Attorney's Office within the timeframe prescribed in the interlocal agreement.
- Develop and implement formal policies and procedures to account for the exchange of seized property for money. At a minimum, the policies and procedures should require that payments be made to an employee responsible for receipting at an approved collection point of the District Attorney's Office. In addition, an official County receipt should be issued.
- Management should coordinate with the Purchasing Department to take corrective action to address the pending deficiencies identified in Audit Report 2014-61 and ensure that the asset inventory listing is updated (see Exhibit A).
- Management should coordinate with the Purchasing Department to take corrective action to address the deficiencies identified during our review of the HIDTA asset inventory listing (see Exhibits B through E).

If you or your staff has any questions, please call Letty Chavez, Compliance Audit Supervisor, at ext. 4651, Arcy B. Durán, CPA, Director of Audit, at ext. 4645, or me at ext. 4604.

Respectfully,



Ray Eufrazio, CPA
County Auditor

cc: Mr. Jose Delgado, Commander, HIDTA Task Force
Valde Guerra, County Executive Officer

HIDALGO COUNTY DISTRICT JUDGES

EXHIBIT A

- 1 asset (cabinet) contained an asset tag; however, the asset tag number was incorrectly entered into *alio* by one digit (i.e., *alio* states 10271 and the actual asset tag states 10371). The asset record in *alio* for the cabinet has not been updated to reflect the correct asset tag number (see Exhibit A-1);
- 3 assets (1 computer, 1 washer, 1 dryer) were disposed according to District Attorney's Office Staff. The District Attorney's Office requested Commissioners Court approval to remove the computer from the District Attorney's Office asset inventory listing. The assets were not removed from the asset inventory listing (see Exhibit 2);
- 4 assets were declared surplus according to the District Attorney's Office staff. Copies of executed "Transfer" forms were not provided to the County Auditor's Office at the time of the initial audit. The assets have not been removed from the asset inventory listing (see Exhibit 3);
- 1 asset was declared surplus. A copy of the "Asset Transfer" form was provided. The asset was not removed from the asset inventory listing (see Exhibit 4);
- 52 assets (2 bookcases, 5 printers, 4 chairs, 3 phones, 1 transcribing machines, 1 cabinet, 8 desks, 1 dry erase board, 1 camera, 1 server, 1 ethernet switch, 1 router, 1 catalyst, 13 software's, 1 monitor, 1 wide area network card, 1 external tape drive, 1 computer, 1 television stand, 2 laptop, and 2 scanners) could not be accounted for. In addition, "Asset Transfer" forms and police reports were not provided. The assets remain on the District Attorney's Office asset inventory listing (See Exhibit 5).
- 39 assets (desks, chairs, catalyst, computers, laptops, entertainment center, printers, software, radios, bookcases, etc.) were on the asset inventory listing of other County departments (i.e., Budget Department, Sheriff's Office, Public Defenders Department, Information Technology Department, and Location 7777). The assets remain on the asset inventory listings of other County departments (see Exhibit 6).
- 35 assets contained an asset record in carter *Pertaine*. The assets were not added to the District Attorney's Office asset inventory listing (see Exhibit 7).

Exhibit A-1

Incorrect Tag Number	Correct Tag Number	Tag Description
1 10271	10371	FILE CABINET-HON LEGAL 5 DRAWERS

Exhibit A-2

	Tag Number	Tag Description	VIN/Serial
1	21854	WASH MACH WASCOMAT #184	4717619820-1
2	24106	HUEBSCH ORIG #50 ELECTRIC DRYER	STCK0720893ZD
3	31686	DELL P5MMX-200	G2KF0

Exhibit A-3

	Tag Number	Tag Description	VIN/Serial
1	13695	WORKSTATION- COMPUTER	
2	23015	TABLE-METAL	
3	31622	EXECUTIVE L SHAPE	
4	40793	COMPAQ EVO D510 2.4 W/17" VIEWSONIC MON	USH31103GT

Exhibit A-4

Tag Number	Tag Description
1 31624	DOUBLE LATERAL FILE CREDENZA

Exhibit A-5

	Tag Number	Tag Description	VIN/Serial
1	5472	BOOK SHELF - HON GRAY METAL	
2	17604	SHELF-HON	
3	20394	MITA - DC-1205	46013864
4	20869	CHAIR-WAITING W/ ARMS BROWN	
5	20937	CHAIR-WAITING W/ ARMS CASHEW WALNUT	
6	20941	CHAIR-WAITING W/ ARMS CASHEW WALNUT	
7	20942	CHAIR-WAITING W/ ARMS CHERRY WALNUT	
8	22490	HEWLETT PACKARD LASER JET	3022A14743
9	22564	PHONE - MERIDIAN	
10	23497	PHONE - MERIDIAN	407639133
11	24848	SONY BM-75 COMB TRANSCRIBING MACHINE	364080
12	26818	HON 38055 GRAY 30X60	
13	28823	FAIRFIELD 5200 PULL-UP MAHOGANY-WALNUT	
14	29494	BOARD-QUARTET DRY ERASE	
15	32658	DIGITAL CAMERA D600LPPC	4082798
16	34225	MICRO TEST DISCZERVERBT28	S2F991065
17	34279	OKIDATA PACEMARK 3410	907A6026443
18	37540	HP PROCURVE 2524 24PT 10/100	SSG1396
19	38496	CISCO 3600 1PT FETH NTWK MOD FX	S28241728
20	38497	CISCO 3620 MODULAR ROUTER	SJMX0628K56Z
21	38557	MS MSDN ENT V7.0 CVUP	
22	38559	VIEWSONIC PJ550 1024X768 XGA	BORO22836153615
23	38822	CISCO 2 10/100 ENET WAN CARD	SJAD06290213
24	39744	10500 SERIES DSK W/HUTCH,CHERRY	
25	39746	WINDOWS 2000 DESIGN CORE ELECTIVES	
26	40805	MS MSDN ENT V7.0 CVUP	
27	41425	HP LASERJET	SUSDNM1207
28	41426	HP LASERJET	SUSDNP1233
29	41661	SYG AV 8.1 SRV -106 LIC SOFTWARE	
30	41824	ADOBE CREATIVE SOFTWARE PREM 1 WIN	
31	42044	(100) MS GSA W2003 SRV CAL DEVICE	
32	42045	TRACK IT! 6.0 STANDARD W/AUDIT+	

33	43307	HP DAT 72 EXTERNAL TAPE DRIVE	HUN5332338
34	43584	PENINSULA W/END PANEL 66X30X29	
35	43774	MS MBG GOV MSDN UNIV. 2 YEAR SOFT RENEWAL	M/L SA MBG-534-02111
36	44071	MS MSDN UNIVERSAL 7.0 UPG SUBSCRIPTION CD	
37	44272	GVL SAV DSK/SVR 1YR MT 100-249	
38	44424	CRASH DATA RETRIEVAL SYSTEM / SOFTWARE	
39	46117	HP SB- WORKSTATION XW4400 2GB DVR	S2UA6440L6D
40	47026	HON LAM WOOD DESK W/RETRN	
41	47027	HON LAM WOOD DESK W/RETRN	
42	47609	HON 60X30 DSK/CRED/STACK ON	
43	50766	PREMIER ELLIPTICAL FLOOR STAND	
44	52509	TOSHIBA QOSMIO X500-S1811LAPTOP	
45	54697	HP PRO BOOK 4435	CNV1383141
46	54698	MICROSOFT OFFICE PROFESSIONAL	9
47	55765	M7208 MERIDIAN NORSTAR BLACK	NNTM040
48	56767	HON 72X30X29 DESK W/HUTCH	
49	56844	HON SINGLE PED DESK W/ HUTCH	
50	59950	AVL TECHNICAL STE 4 UPGRADE	
51	60570	FUJITSU SCANSNAP IX500	A13B021526
52	60581	FUJITSU SCANSNAP IX500	A13B024201

Exhibit A-6

	Tag Number	Tag Description	VIN/Serial	Department Assigned To
1	44283	Two Piece Desk w/Hutch		115 - Budget and Management
2	55387	Two Shelve Two Drawer Cabinet		085 - Public Defender
3	55386	Desk (Brown)		085 - Public Defender
4	55453	Dell Laptop Latitude	HTYPBS1	085 - Public Defender
5	55388	Two Shelve Two Drawer Cabinet		085 - Public Defender
6	55390	Desk (Brown)		085 - Public Defender
7	55454	Dell Laptop	5DHNBS1	085 - Public Defender
8	55389	Two Piece Desk w/Hutch		085 - Public Defender
9	55455	Dell Optiplex 790 Computer		085 - Public Defender
10	55558	HP LaserJet P3015 Printer	VNB3103388	085 - Public Defender
11	56403	LG TV Model#42LT560E	205RMRHED014	085 - Public Defender
12	55557	HP LaserJet 500 Printer	CNBCD3M09C	085 - Public Defender
13	55381	Two Piece Desk w/Hutch		085 - Public Defender
14	55378	Desk (Brown)		085 - Public Defender
15	55383	Executive Chair		085 - Public Defender
16	55452	Dell Computer	2BJKBS1	085 - Public Defender
17	55382	Three Shelve Two Drawer Cabinet		085 - Public Defender
18	55385	Chair (Blue)		085 - Public Defender
19	55384	Chair (Blue)		085 - Public Defender
20	56579	Dell Latitude E5520 Computer	1NQNWV1	085 - Public Defender
21	56405	Two Shelve Two Drawer Cabinet		085 - Public Defender
22	51412	"L" Shape Desk with Two Drawer Cabinet		115 - Budget and Management
23	51411	Five Shelf Bookcase		115 - Budget and Management
24	51410	Five Shelf Bookcase		115 - Budget and Management
25	52978	Cisco 2900 Server	No Serial #	200 - IT Department
26	52984	Catalyst 2960S Flexstack	FOC1509Y15Q	115 - Budget and Management
27	52983	Cisco Catalyst 2960-S		200 - IT Department
28	52982	Catalyst 2960S Flexstack	FOC1510Y28R	115 - Budget and Management
29	52981	Cisco Catalyst 2960-S		200 - IT Department
30	52985	Cisco MCS 7800 Series	KQ88X68	200 - IT Department
31	52986	APC Smart-UPS 3000	IS1107001355	200 - IT Department
32	52977	Software	1156J35B933	200 - IT Department
33	52980	Software	1321J3FEEE8	115 - Budget and Management
34	52979	Software	1168JZAD036	115 - Budget and Management
35	43793	Nortel Switchboard	A0350411	7777 - Minor Equipment
36	43119	Entertainment Center (Wood)		7777 - Minor Equipment
37	007126	Multilevel File Station		7777 - Minor Equipment
38	57798	Motorola Radio APX 7500	656CNZ0123	280 - Sheriff's Office
39	57796	Motorola Radio APX 7500	656CNZ0181	280 - Sheriff's Office

Exhibit A-7

	Tag Number	Tag Description
1	17562	Five Drawer Filing Cabinet (Brown)
2	5870	Three Shelve Bookcase (Brown)
3	24270	Five Shelve Bookcase
4	11893	Three Shelve Bookcase
5	007934	Three Shelve Bookcase (Beige)
6	11204	Two Shelve Bookcase
7	17586	Cole Four Drawer Filing Cabinet
8	15574	Four Drawer Filing Cabinet Cole
9	17589	Table (Brown)
10	12712	Three Shelve Bookcase
11	12713	Three Shelve Bookcase
12	23478	Computer Workstation
13	29604	Four Drawer Filing Cabinet (Beige)
14	14880	Two Drawer Cabinet
15	17575	Five Drawer Filing Cabinet
16	20368	Four Drawer Filing Cabinet (Beige)
17	15573	Four Drawer Filing Cabinet (Beige)
18	11205	Oxford Rolling Filing Cabinet
19	17541	Square Table (Beige)
20	17520	Conference Table
21	23647	Shure 809 Microphone
22	23648	Shure 809 Microphone
23	23649	Shure 809 Microphone
24	23429	Dry Erase Board
25	31900	L Shape Desk w/Hutch
26	23317	Medal Storage
27	11459	Hon Five Drawer File Cabinet
28	25938	End Table
29	16047	Art Metal Four Drawer Filing Cabinet
30	26964	Desk
31	26967	Desk
32	28211	Desk
33	26974	Desk
34	24646	Desk (Black)
35	17601	Conference Table

EXHIBIT B

Assets did not contain an asset tag

	Tag Number	Tag Description
1	24905	FUJINON 7X50 RMTR-SX BINOCULARS
2	24906	BINOCULARS 7X50 MTR SX
3	24907	FUJINON 7X50 FMTR-SX BINOCULARS
4	31034	FUJINON 7X50 FMTR-SX BINOCULARS
5	31035	FUJINON 7X50 FMTR-SX BINOCULARS
6	31036	FUJINON 7X50 FMTR-SX BINOCULARS
7	31037	FUJINON 7X50 FMTR-SX BINOCULARS
8	31038	FUJINON 7X50 FMTR-SX BINOCULARS
9	31039	FUJINON 7X50 FMTR-SX BINOCULARS
10	31040	FUJINON 7X50 FMTR-SX BINOCULARS
11	46801	DELL-OPTIPLEX 745 USFF, E4300 1.80 GHZ
12	48291	DELL POWEREDGE 2950/E5205
13	48861	1995 FORD E-350 BOX TRUCK W/RAMP
14	49312	SIG ARMS 229R .40 HANDGUN
15	49313	SIG ARMS 229R .40 HANDGUN
16	49314	SIG ARMS 229R .40 HANDGUN
17	49316	SIG ARMS 229R .40 HANDGUN
18	49317	SIG ARMS 229R .40 HANDGUN
19	49319	SIG ARMS 229R .40 HANDGUN
20	49321	SIG ARMS 229R .40 HANDGUN
21	49323	SIG ARMS 229R .40 HANDGUN
22	49324	SIG ARMS 229R .40 HANDGUN
23	49325	SIG ARMS 229R .40 HANDGUN
24	49327	SIG ARMS 229R .40 HANDGUN
25	52247	2000 KENWORTH TRACTOR
26	52248	1996 WABASH TRAILER
27	52500	WEATHER GUARD TOOL BOX
28	53364	RKI TRUCK TOOLBOX
29	55950	POWEREDGE R310 SERVER
30	56018	CISCO 48PT SWITCH 2SFP
31	56100	POINT BLANK TAC-ONE TAC VEST KXP 3A
32	56153	TACTICAL CAR A4 EOTECH MOUNT
33	56154	TACTICAL CAR A4 EOTECH MOUNT

34	56155	TACTICAL CAR A4 EOTECH MOUNT
35	56156	TACTICAL CAR A4 EOTECH MOUNT
36	56157	TACTICAL CAR A4 EOTECH MOUNT
37	56158	TACTICAL CAR A4 EOTECH MOUNT
38	56159	TACTICAL CAR A4 EOTECH MOUNT
39	56160	TACTICAL CAR A4 EOTECH MOUNT
40	56161	TACTICAL CAR A4 EOTECH MOUNT
41	58703	2008 CHEVROLET TAHOE
42	58722	2013 FORD EXPLORER BLK
43	58730	2013 FORD FUSION GRAY
44	58764	2013 FORD F-150 REG CAB BLUE
45	58765	2013 FORD F-150 REG CAB SILVER
46	59505	MOTOROLA APX 03 CONTROL HEAD
47	59506	MOTOROLA APX 03 CONTROL HEAD
48	59507	MOTOROLA APX 03 CONTROL HEAD
49	59508	MOTOROLA APX 03 CONTROL HEAD
50	59509	MOTOROLA APX 03 CONTROL HEAD
51	59510	MOTOROLA APX 03 CONTROL HEAD
52	59511	MOTOROLA APX 03 CONTROL HEAD
53	59512	MOTOROLA APX 03 CONTROL HEAD
54	59513	MOTOROLA APX 03 CONTROL HEAD
55	59514	MOTOROLA APX 03 CONTROL HEAD
56	59515	MOTOROLA APX 03 CONTROL HEAD
57	59516	MOTOROLA APX 03 CONTROL HEAD
58	59517	MOTOROLA APX 03 CONTROL HEAD
59	59518	MOTOROLA APX 03 CONTROL HEAD
60	59945	CONCEALED ANTENNA
61	59946	CONCEALED ANTENNA
62	59947	CONCEALED ANTENNA
63	59948	CONCEALED ANTENNA
64	59949	COMCEALED ANTENNA

EXHIBIT C

19 vehicles were declared surplus and/or transferred to other County Departments. Copies of the "Asset Transfer" forms were provided; however, the assets have not been removed from the asset inventory listing.

	Tag Number	Tag Description
1	44297	SURVEILLANCE CAMERA SYSTEM
2	44488	DELL PRECISION 380 CPU TOWER
3	44489	DELL PRECISION 380 CPU TOWER
4	44627	DELL LATITUDE D510, CELERON M360 LAPTOP
5	46830	DELL LATITUDE D620 LAPTOP
6	46831	DELL LATITUDE D620 LAPTOP
7	46832	DELL LATITUDE D620 LAPTOP
8	46835	DELL LATITUDE D620 LAPTOP
9	48115	DELL LATITUDE D630 LAPTOP
10	49184	LAPTOP DELL LATITUDE E6400
11	51007	MOBILE RADIO EFJ 5300
12	51010	PORTABLE RADIO EFJ 5100
13	51012	PORTABLE RADIO EFJ 5100
14	51066	MGMT ASSISTANT KEYLOADER KIT
15	53379	SURVEILLANCE VEST
16	53380	SURVEILLANCE VEST
17	53601	5100 ES VHF PORTABLE RADIO
18	53603	5100 ES VHF PORTABLE RADIO
19	61930	TRUCK- 2007 GMC SIERRA

2 Assets were trade in; however, the assets have not been removed from the asset inventory listing.

	Tag Number	Tag Description
20	51005	MOBILE RADIO EFJ 5300
21	55951	UFED EXCHANGE FROM UME36

1 Asset was not located

	Tag Number	Tag Description
22	59519	MOTOROLA APX 03 CONTROL HEAD

Exhibit D

30 assets were on the asset inventory listing of other County departments. Copies of the "Asst Transfer" forms were not provided.

	Tag Number	Tag Description	VIN/Serial	Department Assigned To
1	57801	Motorola APX 7500	656CNZ0186	Sheriff's Office
2	57795	Motorola APX 7500	656CNZ0180	Sheriff's Office
3	57794	Motorola APX 7500	656CNZ0179	Sheriff's Office
4	57791	Motorola APX 7500	656CNZ0176	Sheriff's Office
5	57792	Motorola APX 7500	656CNZ0177	Sheriff's Office
6	57802	Motorola APX 7500	656CNZ0187	Sheriff's Office
7	57793	Motorola APX 7500	656CNZ0178	Sheriff's Office
8	57799	Motorola APX 7500	656CNZ0184	Sheriff's Office
9	57805	Motorola APX 7500	656CNZ0190	Sheriff's Office
10	57417	Motorola APX 7000	655CNX5071	Sheriff's Office
11	57419	Motorola APX 7000	655CNX5073	Sheriff's Office
12	57796	Motorola APX 7500	656CNZ0181	Sheriff's Office
13	57418	Motorola APX 7000	655CNX5072	Sheriff's Office
14	57422	Motorola APX 7000	655CNX5076	Sheriff's Office
15	57425	Motorola APX 7000	655CNX5079	Sheriff's Office
16	57424	Motorola APX 7000	655CNX0578	Sheriff's Office
17	57423	Motorola APX 7000	655CNX0577	Sheriff's Office
18	57420	Motorola APX 7000	655CNX5074	Sheriff's Office
19	58217	Motorola APX 7500	761CNZ0177	Sheriff's Office
20	57416	Motorola APX 7000	655CNX5070	Sheriff's Office
21	42465	Etral Mainframe Server Edition for Windows XP	161852.80/792285845239	"7777"
22	57414	Motorola APX 7000	655CNX5068	Sheriff's Office
23	57413	Motorola APX 7000	655CNX5067	Sheriff's Office
24	57415	Motorola APX 7000	655CNX5069	Sheriff's Office
25	57803	Motorola APX 7500	656CNZ0188	Sheriff's Office
26	57427	Motorola APX 7000	655CNX5081	Sheriff's Office
27	57421	Motorola APX 7000	655CNX5075	Sheriff's Office
28	57426	Motorola APX 7000	655CNX5080	Sheriff's Office
29	57797	Motorola APX 7500	656CNZ0182	Sheriff's Office
30	57798	Motorola APX 7500	656CNZ0183	Sheriff's Office

1 asset did not have an asset record in alio or Carter Pertaine. The asset is subject to inventory control.

	Tag Number	Tag Description	VIN/Serial	Department Assigned To
31	529816	PACA Body Armor RTH-C038	51279112/71531G/71341FT	

Exhibit E

41 assets did not contain an asset tag; however, the assets appear to be subject to inventory control.

	Tag Description	(Asset Location)	VIN/Serial
1	ANTENNA	On 2010 FORD LOBO PICK-UP VIN# 1FTMF1EV2AKA47739	
2	ANTENNA	2008 CHEVROLET TAHOE VIN# 1GNFC13J58R207929	
3	ANTENNA	2013 FORD F-150 REG CAB BLUE VIN# 1FTEW1CM4DKE88985	
4	ANTENNA	2006 JEEP-GRAND CHKE,S-662B-STD VIN# 1J4GS48K26C316409	
5	ANTENNA	2013 FORD F-150 REG CAB SILVER VIN# 1FTEW1CM2DKE88984	
6	Motorola APX 7500	2013 FORD FUSION GRAY VIN# 3FA6P0G72DR311871	
7	ANTENNA	Asset #48344 2008 TOYOTA TACOMA PICK UP	
8	ANTENNA	Asset #48345 TOYOTA TACOMA PICK UP	
9	ANTENNA	Asset #48346 TOYOTA TACOMA PICK UP	
10	Colt AR15		4272207
11	Point Blank Stand Alone Plate		110000210257
12	Nikno D3200 Camera		4017866
13	Nikno D3200 Camera		3976149
14	Point Blank Stand Alone Plate		11000210263
15	Colt AR15		4018486
16	Nikno D3200 Camera		4017750
17	Point Blank Stand Alone Plate		110000210265
18	Colt AR15		4272234
19	Colt AR15		4252076
20	Point Blank Stand Alone Plate		110000210262
21	Nikno D3200 Camera		3976267
22	Nikno D3200 Camera		3976266
23	Colt AR15		373418
24	Point Blank Stand Alone Plate		110000210264
25	Safari Land Vest		975471/575469/575473
26	Dell 3130cn Printer		60NMQF1
27	Point Blank Stand Alone Plate		110000210259

28	EF3 Johnson Radio	532553906T45850
29	Cellebrite Ufed Touch	Not Visible
30	Point Blank Stand Alone Plate	110000210261
31	Point Blank Stand Alone Plate	110000210260
32	Point Blank Stand Alone Plate	120001461770
33	Point Blank Stand Alone Plate	110000210255
34	Point Blank Stand Alone Plate	110000210256
35	3Com Baseline Switch	CD-YDVV8AR1632F2
36	Nikno D3200 Camera	3976268
37	Riot Shield (2035WL)	0612INT840
38	Colt AR15	222629
39	Colt AR15	4027515
40	Colt AR15	4072015
41	Colt AR15	4284416