

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

December 11, 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:

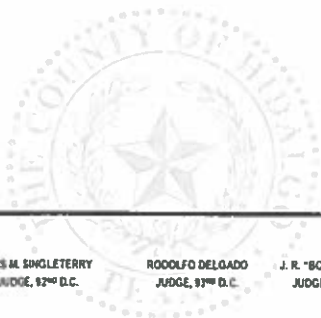
Department	Fees/Costs	Description
The Hon. Celestino Avila, Constable Precinct No. 1	\$ 1,550.00	Oct. 2015 Monthly Report/Letter
The Hon. Martin Cantu, Constable Precinct No. 2	\$ 1,685.00	Oct. 2015 Monthly Report/Letter
The Hon. Larry Gallardo, Constable Precinct No. 3	\$ 1,150.00	Oct. 2015 Monthly Report/Letter
The Hon. Atanacio Gaitan Jr., Constable Pct. No. 4	\$ 450.00	Oct. 2015 Monthly Report/Letter

Department	Description
Mr. Arnold K. Patrick, Director Community Supervision and Corrections Department	Old Administration Bldg.-Cash Count Report No. 2015-554

Respectfully,


 Ray Bufracio, CPA
 Hidalgo County Auditor

Attachments



HIDALGO COUNTY DISTRICT JUDGES

LAIS M. SMOLETTY JUDGE, 12TH D.C.
 RODOLFO DELGADO JUDGE, 17TH D.C.
 J. R. "BOBBY" FLORES JUDGE, 138TH D.C.
 ROSE GUERRA REYNA JUDGE, 204TH D.C.
 JUAN R. PARTIDA JUDGE, 275TH D.C.
 MARIO E. RAMIREZ, JR. JUDGE, 372ND D.C.
 NOE GONZALEZ JUDGE, 378TH D.C. OVERSEER
 LETICIA LOPEZ JUDGE, 389TH D.C.
 AIDA SALINAS FLORES JUDGE, 394TH D.C.
 ISRAEL RAMON, JR. JUDGE, 430TH D.C.
 JESSE CONTRERAS JUDGE, 449TH D.C.

Constable Celestino Avila Jr. Monthly Report

For the Month Ending October 2015

Date	Plaintiff	Defendant	Receipt #	Cause #	Type of Service	In/Out County	Courtesy	Case #	Amount Due
Thursday, October 01, 2015	Richard Schumack	Samuel Garcia	C1-2015-134	SC2873	Small Claims	Out of County	Justice Clerk	191262	\$75.00
Friday, October 09, 2015	Fivepoint Credit Union	Gabriel Briseno	C1-2015-135	20 C0013776	Civil Citation	In County	Justice Clerk	191877	\$75.00
Wednesday, October 14, 2015	Clarissa Caudle	Alfredo Salinas	c1-2015-136	SC15-0053-J12	Small Claims	In County	Justice Clerk	191878	\$75.00
Friday, October 16, 2015	Max Fine Furniture	Jose Mario Zuniga Jr.	C1-2015-137	SC15-0056-J12	Small Claims	In County	Justice Clerk	191879	\$75.00
Friday, October 16, 2015	Max Fine Furniture	Veronica Flores	C1-2015-138	SC15-0054-J12	Small Claims	In County	Justice Clerk	191879	\$75.00
Friday, October 16, 2015	Max Fine Furniture	Frank Ramos	C1-2015-139	SC15-0055-J12	Small Claims	In County	Justice Clerk	191879	\$75.00
Friday, October 16, 2015	Maria Ackerman	Gracie Lopez	C1-2015-140	2015-NCL-00044	Citation	Out of County	Justice Clerk	191879	\$75.00
Tuesday, October 20, 2015	Max Fine Furniture	Rosa N. Rodriguez	C1-2015-141	SC15-0061-J12	Small Claims	In County	Justice Clerk	191880	\$75.00
Tuesday, October 20, 2015	Max Fine Furniture	Rosa N. Rodriguez	C1-2015-142	SC15-0060-J12	Small Claims	In County	Justice Clerk	191880	\$75.00
Tuesday, October 20, 2015	Max Fine Furniture	Orfalinda Castillo	C1-2015-143	SC15-0059-J12	Small Claims	In County	Justice Clerk	191880	\$75.00

COUNTY AUDITOR

Tuesday, November 03, 2015



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

Date	Plaintiff	Defendant	Receipt #	Cause #	Type of Service	In/Out County	Court	Treasurer #	Amount Due
Tuesday, October 20, 2015	Max Fine Furniture	Orfalinda Castillo	C1-2015-144	SC15-0058-J12	Small Claims	In County	Justice Clerk	191880	\$75.00
Tuesday, October 20, 2015	Max Fine Furniture	Erika Guajardo	C1-2015-145	SC15-0064-J12	Small Claims	In County	Justice Clerk	191880	\$75.00
Tuesday, October 20, 2015	Max Fine Furniture	Zeferino Martinez	C1-2015-146	SC15-0063-J12	Small Claims	In County	Justice Clerk	191880	\$75.00
Tuesday, October 20, 2015	Max Fine Furniture	Santos Cruz	C1-2015-147	SC15-0062-J12	Small Claims	In County	Justice Clerk	191880	\$75.00
Thursday, October 22, 2015	Siesta Retirement Village, Inc	Jerry Smith	C1-2015-148	SC15-0066-J12	Small Claims	In County	Justice Clerk	191881	\$75.00
Thursday, October 22, 2015	Siesta Village, Inc	Charlie Moley	C1-2015-149	SC15-0065-J12	Small Claims	In County	Justice Clerk	191881	\$75.00
Thursday, October 22, 2015	Siesta Village Inc	Sally Moley	C1-2015-150	SC15-0065-J12	Small Claims	In County	Justice Clerk	191881	\$75.00
Friday, October 23, 2015	Texas Medical Dist. Inc	All Valley Medical Supply Inc & Pedro Medrano Indi.	C1-2015-151	CV34,915	Writ of Execution Out of County		District Clerk	191882	\$200.00
Friday, October 23, 2015	Max Fine Furniture	Juanita Herrera	C1-2015-152	SC15-0067-J12	Small Claims	In County	Justice Clerk	191882	\$75.00

Grand Total \$1,550.00

HIDALGO COUNTY AUDITOR'S OFFICE
 APPROVED BY: [Signature]
 DATE: 11/2/15

2015 NOV 4 PM 4:2

RECEIVED BY
COUNTY AUDITOR



This report has been personally reviewed by me and which I certify to be true and correct to the best of my knowledge
 Approved by: [Signature] Prepared by: [Signature]
 Contract # 11111 Administrative Assistant 11

X19

COUNTY of HIDALGO

HIDALGO COUNTY AUDITOR'S OFFICE
Hidalgo County Administration Building
2808 South Business Highway 281
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PHONE: (956) 318-2511
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EDINBURG, TEXAS 78539

December 4, 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 October 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 October 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 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 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, 81ST D.C.

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

ROSE GUERRA REYNA
JUDGE, 296TH D.C.

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

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

NOE GONZALEZ
JUDGE, 376TH D.C.
OVERSEER

LETICIA LOPEZ
JUDGE, 319TH D.C.

AIDA SALINAS FLORES
JUDGE, 399TH D.C.

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

JESSE CONTRERAS
JUDGE, 449TH D.C.

The Honorable Celestino Avila

December 4, 2015

Page 2 of 2

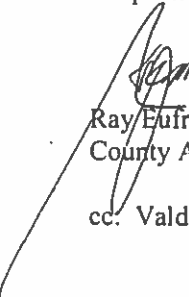
- Verified that procedures for voided receipts were properly followed.
- Reviewed the *Cashier's Daily Close-Out Report/Daily Remittance Form* to determine whether fees collected were properly accounted and deposited with the County Treasurer on or before the fifth day after the day on which the funds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

Conclusion:

Total collections for the month of October 2015 were \$1,550.00. 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, Arcy B. Duran, CPA, Director of Audit, at ext. 4645, Linda Fong, First Assistant Auditor, at ext. 4668, 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, 118TH D.C.

ROSE GUERRA REYNA
JUDGE, 204TH D.C.

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

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

HOE GONZALEZ
JUDGE, 378TH D.C.

LETICIA LOPEZ
JUDGE, 388TH D.C.

ADA SALINAS FLORES
JUDGE, 388TH D.C.

ISRAEL RAMON, JR.
JUDGE, 418TH D.C.

JESSE CONTRERAS
JUDGE, 448TH D.C.

CONSTABLE MARTIN CANTU MONTHLY REPORT

For the Month Ending October 2015

DATE	PLAINTIFF'S NAME	DEFENDANT'S NAME	RECEIPT NUMBER	CAUSE NUMBER	TYPE OF SERVICE		RECEIVED BY	Treasurer Receipt	AMOUNTS DUE TO COUNTY
					OUT OF COUNTY (OC)	IN-COUNTY (IC)			
10/13/2015	Dakota Financial	Rmeros Vacuum	9638-2	153-277974-15	Writ of Sequestration	Out of County	191553	\$200.00	
10/15/2015	Lack's Valley Stores	Edgar Villarreal	9639-2	C-0104-15-21	Small Claims	In-Country	191565	\$75.00	
10/16/2015	Manuel Garcia & Erika Rodriguez	Border Capital	9640-2	C-4634-15-H	Writ of Garnishment	In-Country	191597	\$80.00	
10/20/2015	Jesus Jose Alaniz	Juan Manuel Arredondo	9641-2	CV-1940	Small Claims	In-Country	191668	\$75.00	
10/21/2015	Devin Cullum	Oscar Casas	9642-2	CV29653	Civil Claims	In-Country	191744	\$75.00	
10/21/2015	Alberto Gonzalez	Ricardo Rodriguez	9643-2	16485	Small Claims	In-Country	191744	\$75.00	
10/23/2015	City of Weslaco	SMAC Industries	9644-2	T-2216-15-E	Tax Warrant	In-Country	191874	\$200.00	
10/23/2015	McAllen ISD	83 Collision	9645-2	T-2187-15-A	Tax Warrant	In-Country	191874	\$200.00	
10/23/2015	McAllen ISD	Cursiterias Inc.	9646-2	T-2186-15-D	Tax Warrant	In-Country	191874	\$200.00	
10/23/2015	Forward Edge Inc.	Edna Sanchez	9647-2	2015-17807	Writ of Execution	In-Country	191874	\$200.00	
10/26/2015	LVNV Funding LLC.	International Bank	9648-2	15-09-23077CV	Writ of Garnishment	In-Country	191977	\$80.00	
10/26/2015	Texas Cementing Services Inc.	Petromex Oil & Gas, LLC	9649-2	15-518-D	Small Claims	In-Country	191977	\$75.00	
10/27/2015	Gonzalez Furniture	Nancy Aleman	9650-2	SCI15-0167-J21	Small Claims	In-Country	191744	\$75.00	
10/27/2015	Gonzalez Furniture	Veronica Quiroz	9650-2	SCI15-0166-J21	Small Claims	In-Country	191744	\$75.00	

Page Total:	\$ 685.00
Grand Total:	\$ 685.00



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

Approved by: _____

Constable, Precinct 2

Prepared by: _____

x24

PP

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

December 4, 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 October 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 October 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 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 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, 82ND 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.

HOE GONZALEZ
JUDGE, 378TH D.C.
DNRREFFR

LETICIA LOPEZ
JUDGE, 389TH D.C.

ADA SALINAS FLORES
JUDGE, 398TH D.C.

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

JESSE CONTRERAS
JUDGE, 449TH D.C.

The Honorable Martin Cantu

December 4, 2015

Page 2 of 2


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

Conclusion:

Total collections for the month of October 2015 were \$1,685.00. Based on the results of our review, we have concluded that fees collected were generally properly accounted and reported.

If you should have any questions, please do not hesitate to contact Letty Chavez, Compliance Audit Supervisor, at 318-2511 ext. 4651, Arcy B. Duran, CPA, Director of Audit, at ext. 4645, Linda Fong, First Assistance Auditor, at ext. 4668, or me at ext. 4604.

Respectfully,



Ray Eufrazio, CPA
County Auditor

cc: Valde Guerra, County Executive Officer

HIDALGO COUNTY DISTRICT JUDGES

LUIS AL SINGLETERRY
JUDGE, 92ND D.C.

RODOLFO DELGADO
JUDGE, 93RD 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.

HOE GONZALEZ
JUDGE, 370TH D.C.

LETICIA LOPEZ
JUDGE, 389TH D.C.

AIDA SALINAS FLORES
JUDGE, 398TH D.C.

ISRAEL RAMON, JR.
JUDGE, 407TH D.C.

JESSE CONTRERAS
JUDGE, 449TH D.C.

CONSTABLE, PCT. 3 LARRY GALLAF MONTHLY REPORT
For the Month Ending October

RECEIVED BY
COUNTY AUDITOR
2015 NOV 12 PM 3 17

X24

DATE	PLAINTIFFS NAME	DEFENDANT'S NAME	RECEIPT NUMBER	CAUSE NUMBER	TYPE OF SERVICE OUT OF COUNTY (OC) IN-COUNTY (IC)	OC	IC	Justice Clerk	County Clerk	District Clerk	Other	Event Sale	TREASURER RECEIPT	AMOUNTS DUE TO COUNTY
10/9/2015	CITY OF MCALLEN	ARC AUTOMOTIVE, INC.	C3-2015-148	T-2014-15-C	TAX WARRANT	X				X			4192211	\$ 200.00
10/9/2015	CITY OF MCALLEN	EV-VI FLUIDS SUPPLY	C3-2015-149	T-3207-14-A	TAX WARRANT	X				X			4192211	\$ 200.00
10/15/2015	DANIEL MORALES	JOEL PINEDA CONTRERAS & HALLIBURTON ENERGY	C3-2015-150	2015CVT003037D	CITATION (WEBB CO.)	X				X			4192212	\$ 75.00
10/15/2015	PSJA ISD, ET AL.	BABY ANGELS DAY CARE CENTER	C3-2015-151	T-2033-15-A	TAX WARRANT	X				X			4192212	\$ 200.00
10/15/2015	PSJA ISD, ET AL.	AQUA EXPRESS POOLS	C3-2015-152	T-2236-15-A	TAX WARRANT	X				X			4192212	\$ 200.00
10/19/2015	MISSION CISD, ET AL.	JM CURTAIN DESIGN & BLINDS	C3-2015-153	T-2233-15-F	TAX WARRANT	X				X			4192211	\$ 200.00
10/22/2015	SCOTTSDALE INSURANCE CO.	JESUS CHIAVEZ	C3-2015-154	CL-15-2975-B	CITATION	X			X				4192213	\$ 75.00
													Page Total \$ 1,150.00	
													Grand Total \$ 1,150.00	

HIDALGO COUNTY AUDITOR'S OFFICE
APPROVED BY: Bmw
DATE: 11/20/15

Prepared by: B.M.V.N.

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



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

December 4, 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 October 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 October 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 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 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, 97th D.C.

RODOLFO DELGADO
JUDGE, 93rd D.C.

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

ROSE GUERRA REYNA
JUDGE, 204th D.C.

JUAN R. PARTIDA
JUDGE, 375th D.C.

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

NOE GONZALEZ
JUDGE, 370th D.C.
OVERSEER

LETICIA LOPEZ
JUDGE, 369th D.C.

AIDA SALINAS FLORES
JUDGE, 391st D.C.

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

JESSE CONTRERAS
JUDGE, 449th D.C.

Honorable Lazaro Gallardo

December 4, 2015

Page 2 of 2

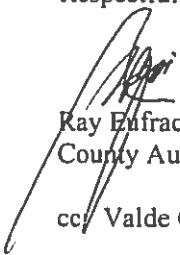
- Verified that procedures for voided receipts were properly followed.
- Reviewed *Cashier's Daily Close-Out Reports/Daily Remittance Forms* to determine whether fees collected were properly accounted and deposited with the County Treasurer in a timely manner.
- Verified that the collections per the *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 October 2015 were \$1,150.00. Based on the results of our review, we have concluded that fees collected were generally properly accounted and reported.

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

Respectfully,



Ray Enfracio, CPA
County Auditor

cc/ Valde Guerra, County Executive Officer

HIDALGO COUNTY DISTRICT JUDGES

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

RODOLFO DELGADO
JUDGE, 93RD D.C.

J. R. "BOBBY" FLORES
JUDGE, 119TH 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, 316TH D.C.
OVERSEER

LETICIA LOPEZ
JUDGE, 339TH D.C.

AIDA SALMAS FLORES
JUDGE, 359TH D.C.

ISRAEL RAMON, JR.
JUDGE, 407TH D.C.

JESSE CONTRERAS
JUDGE, 449TH D.C.

COUNTY of HIDALGO

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



EDINBURG, TEXAS 78539

December 4, 2015

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

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

Dear Constable Gaitan:

We have conducted a limited scope review of the Constable Precinct 4 *Monthly Fees Report* and supporting documentation for the month of October 2015 pursuant to Local Government Code §115.002 (a) and (b) and Code of Criminal Procedure Article 103.011. The objective of the review was to determine if fees collected were properly accounted and reported.

Scope:

The scope of our review was limited to collections reported by the Constable Precinct 4 Office on the *Monthly Fees Report* for the month of 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 Report*, and fee schedules. The following procedures were performed:

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

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JUDGE, 439TH D.C.

JESSE CONTRERAS
JUDGE, 449TH D.C.

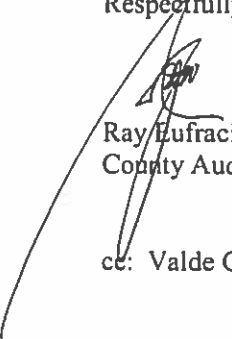
- Reviewed *Cashier's Daily Close-Out Reports/Daily Remittance Forms* to determine whether fees collected were properly accounted and deposited with the County Treasurer on or before the fifth day after the day on which the funds were received.
- Verified that the collections per the *Monthly Fees Report*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

Conclusion:

Total collections for the month of October 2015 were \$450.00. Based on the results of our review, we have concluded that fees collected were generally properly accounted and reported.

If you should have any questions, please do not hesitate to contact Letty Chavez, Compliance Audit Supervisor, at 318-2511 ext. 4651, Arcy B. Duran, CPA, Director of Audit, at ext. 4645, Linda Fong, First Assistant Auditor, at ext. 4668, or me at ext. 4604.

Respectfully,



Ray Lufracio, CPA
County Auditor

cc: Valde Guerra, County Executive Officer

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COUNTY of HIDALGO

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



EDINBURG, TEXAS 78539

November 25, 2015

Mr. Arnold K. Patrick, Director
Community Supervision and Corrections Department
3100 South Business Highway 281
Edinburg, TX 78539

Re: Cash Count
Report No. 2015-554

Dear Mr. Patrick:

We conducted a surprise cash count of the cash held at the Community Supervision and Corrections Department-Court Services (Old Administration Building) on September 30, 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 \$200.00. Receipts had not been issued and collections had not been made; however, cash on hand agreed to the approved change fund of \$200.00. In addition, we noted that the system of internal controls for the collection and safeguarding of cash requires improvement as noted in the following observations.

Observation No. 1:

Credit card collections were not included on the *Daily Money Recap Report* by each cashier as part of the daily cash reconciliation process. According to staff, they do not generate a report listing the credit card transactions accepted and receipted since credit card transactions are reconciled to receipts issued by the Accountant at the Main Office.

The County Auditor's Office requires that cashiers reconcile collections to all receipts issued and the approved change fund, if any, on a daily basis by utilizing the *Daily Money Recap Report*. As part of the reconciliation procedures, the credit card collections must be included in the *Daily Money Recap Report*. In addition, as part of

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JUDGE, 448TH D.C.

the daily reconciliation procedures, the amount received as credit card transactions should be reconciled to the Hammer Enterprises' Online Payment Report by each cashier.

Failure to include credit card collections on the *Daily Money Recap Report* as part of the daily reconciliation process increases the risk of loss or misuse of County funds.

Recommendation:

Management should ensure that the credit card collections are included on the *Daily Money Recap Report* as part of the daily reconciliation process. Please contact the County Auditor's Office if assistance is needed regarding the implementation of this finding.

Observation No. 2:

Security cameras were not utilized in all areas where cash collections are received. According to staff, several requests have been made but there are currently no funds for them to be installed.

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

Failure to utilize security cameras where cash collections are received and safeguarded increases the risk of loss or misuse of County funds.

Recommendation:

Management should follow up with the Budget Office to ensure that security cameras are installed and utilized in all areas where cash collections are received and safeguarded.

Observation No. 3:

We noted during our review that at the time of transferring collections from Court Services to the Main Office for deposit purposes, the transfer is not documented. According to staff, they were never informed that the transfer of collections from Court Services to the Main Office should be documented.

The County Auditor's Office requires that when cash is transferred from one person (location) to another, the transfer should be formally documented. The amount should be recorded on the *Daily Money Recap Report* and signed by the person taking custody of the day's collections.

Failure to ensure that the transfer of collections from Court Services to the Main Office is recorded on a receipt and the receipt is signed by the employee accepting custody may result in the loss or misuse of County funds.

Recommendation:

Management should ensure the transfer of collections from Court Services to the Main Office is documented on the *Daily Money Recap Report* with the signature of the employee accepting custody in the respective field.

Observation No. 4:

A listing of the names of customers whose checks have been returned by the bank ("hot checks") due to insufficient funds, closed accounts, unauthorized signatures, or drawn on uncollected funds is not maintained. According to staff, a listing has not been requested from the Community Supervision and Corrections Department main office. Since only checks received from attorneys are accepted, staff believes the possibility of accepting a hot check is less likely.

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

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

Recommendation:

Management should request the "hot check" listing from Community Supervision and Corrections Department main office.

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Observation No. 5:

We noted during our review that not all employees responsible for handling cash were required to sign the "Cash Handling Guidelines and Procedures" acknowledgement receipt. The signed acknowledgement receipt was subsequently signed and submitted to the County Auditor's Office.

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 acknowledgement receipt should be kept on file by the department.

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 read and sign a receipt acknowledging their understanding of the "Cash Handling Guidelines and Procedures." In addition, the acknowledgement receipts should be maintained on file.

Please provide written management response to the observations noted above by December 16, 2015.

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

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

Please provide our office with copies of the procedures by December 16, 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 meet regarding this cash count, please contact Marissa Castillo, Internal Auditor I, at ext. 4650, Yvonne Torres, Revenue Audit Supervisor, at ext. 4642, or Arcy B. Duran, CPA, Director of Audit, at ext. 4645, or me at ext. 4604.

Respectfully,



Ray Eufrazio, CPA
County Auditor

cc: Valde Guerra, Commissioners Court Executive Officer

HIDALGO COUNTY DISTRICT JUDGES