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

February 22, 2016

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. Pablo Villarreal, Jr., RTA Hidalgo County Tax Assessor/Collector	$ 2,043,375.56	Oct. 2015 Monthly Report
The Hon. Pablo Villarreal, Jr., RTA Hidalgo County Tax Assessor/Collector	$ 19,457,606.97	Nov. 2015 Monthly Report
Mr. Eduardo Olivarez, Chief Administrator Officer Hidalgo County Health and Human Services Department	$ 22,195.00	Dec. 2015 Monthly Report/Letter
Ms. Angie Chapa, Law Librarian	$ 763.00	Dec. 2015 Monthly Report/Letter
Mr. Eric Sanchez, Interim Fire Marshal	$ 9,622.50	Dec. 2015 Monthly Report/Letter
The Hon. A.C. Cuellar, Jr., Commissioner Precinct No. 1	$ 158.00	Dec. 2015 Monthly Report/Letter Delta Lake
The Hon. Jose M. Flores, Commissioner Precinct No. 3	$ 664.00	Dec. 2015 Monthly Report/Letter Anzalduas Park
The Hon. Jose M. Flores, Commissioner Precinct No. 3	$ 1,900.00	Jan. 2016 Monthly Report/Letter Anzalduas Park
The Hon. Eduardo Cantu, Commissioner Precinct No. 2	$ 2,275.00	Dec. 2015 Monthly Report/Letter Sanitation Program
The Hon. Joseph Palacios, Commissioner Precinct No. 4	$ 27,875.00	Dec. 2015 Monthly Report/Letter Sanitation Program
The Hon. Celestino Avila, Constable Pct. No. 1	$ 2,350.00	Dec. 2015 Monthly Report/Letter
The Hon. Martin Cantu, Constable Pct. No. 2	$ 4,415.00	Dec. 2015 Monthly Report/Letter
The Hon. Lazaro Gallardo, Jr., Constable Pct. No. 3	$ 7,240.00	Dec. 2015 Monthly Report/Letter
The Hon. Atanacio Gaitan Jr., Constable Pct. No. 4	$ 525.00	Dec. 2015 Monthly Report/Letter

Department	Description
The Hon. Pablo Villarreal, Jr., RTA Hidalgo County Tax Assessor/Collector	Review of Delinquent Tax Attorney Payment Request – December 2015 Report No. 2016-11

The Hon. Marcos Ochoa, Justice of the Peace Pct. 3, Pl. 2	Review of Justice of the Peace Precinct 3, Place 2 Office – Collections Related t to the Scofflaw Program Report No. 2015-32
The Hon. Ricardo Rodriguez, Jr. Hidalgo County Criminal District Attorney	Cash Count Report No. 2015-77
Mr. Sergio Cruz, Budget Officer	Cash Count Report No. 2015-78
The Hon. Jesus E. Morales, Justice of the Peace Pct. 1 Pl. 2	Cash Count Report No. 2015-537
The Hon. Norma Garcia, Hidalgo County Treasurer	Cash Count Report No. 2015-555

Respectfully,

Ray Eutracio, CPA
Hidalgo County Auditor

Attachments

Prepared By: Abigail G.
Date: 01/08/16
Reviewed By: 1/30/16
Approved By: 2/16/16

Hidalgo County Tax Office
Collections Summary
For the Month ended October 31, 2015

Hidalgo County Tax Collections	2,026,203.78	M1-1
Hospital District Funding - 2016 1st Quarter	2,644.79	M1-1
Administrative Fees Collected	14,481.22	M1-1
Road District # 2 Collections	-	M2-1
Road District # 5 Collections	45.57	M3-1
Road District # 15 Collections	0.20	M4-1
State District Collections	-	M5-1
Total Collections	2,043,375.56	

PREPARED BY: CLAUDIA LEE SALINAS

PABLO "PAUL" VILLARREAL JR., ASSESSOR & COLLECTOR
HIDALGO COUNTY TAXES COLLECTED
OCTOBER 2015
REVISED PBC

COMPARATIVE RATE OF COLLECTIONS

HIDALGO COUNTY GHD	ORIGINAL TAX LEVY	COLLECTED TO DATE	DROPPED YRS AFTER PURGE	MODIF. TO DATE	TAXES OUTSTANDING	PERCENT 2015/2016	COLLECTED 2014/2015
2015 TAX ROLL	✓178,719,088.17 MI-10	803,133.69 MI-10✓	-	✓660,441.08 MI-10	178,576,395.56 MI-10✓	0.45%	31.00%
2014 & PRIOR YRS	✓31,346,653.45 MI-10	4,711,535.02 MI-10✓	-	✓(446,523.24) MI-10	26,188,595.19 MI-10✓	15.25%	14.57%
ROLLBACK	✓100,394.43 MI-11	50,344.48 MI-11✓	-	✓145,956.06 MI-11	196,006.01 MI-11✓	20.44%	30.36%
TOTALS	✓210,166,136.05 MI-12	5,565,013.19 MI-12✓	-	✓359,873.90 MI-12	204,960,996.76 MI-12✓		
2014 TAX ROLL	167,256,801.76↓	162,127,874.01 MI-10✓	-	✓1,936,892.46 MI-10	↓7,065,820.21 MI-10	95.82%	

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

			MONTHLY MODIFICATIONS
CURRENT YEAR-BASE TAX (2015 Tax Roll)	✗803,133.69 d MI-3		(2015) ✗ 660,441.08 CURRENT MI-10
CURRENT YEAR-P&I	- d MI-3		
PRIOR YEARS-BASE TAX	782,699.72 — 443,414.14: 2014 Tax Roll (MI-3) ✗		✗ (30,921.31) 14 Roll MI-10
	338,740.58: 13 & Prior Tax Roll (MI-5) ✗		
PRIOR YEARS-P&I	284,103.22 — 93,539.75: 2014 Tax Roll (MI-3) ✗		✗ (52,538.67) PRIOR
	190,563.47: 13 & Prior Tax Roll (MI-5) ✗		✗ (21,017.36) 13 & Prior MI-10
ROLLBACK BASE	✗3,189.11 d MI-6		- ROLLBACK MI-11
ROLLBACK P&I	✗ - d MI-6		
ATTORNEY FEES	✓153,078.04 d MI-4		
HOSPITAL DISTRICT FUNDING	-	2,644.79 d MI-20✓	
HOSPITAL DISTRICT P&I			
SPECIAL INVENTORY FINE		2,245.00 d MI-24✓	
SPECIAL INVENTORY PENALTY		7,416.22 d MI-26✓	
TAX CERTIFICATE FEES	-	500.00 d MI-28✓	
SERVICE CHG FEES	-	1,020.00 d MI-31✓	
MISC FEES	-	3,300.00 d MI-34✓	
TOTAL COLLECTIONS	✓2,026,203.78 d MI-4	17,126.01 ^	✓ 607,902.51 MI-12 ^
LESS HCAD COMM REND. PEN. (CURR)-2015	✓25.44 d MI-19		
LESS HCAD COMM REND. PEN. (DELQ)	✓164.09 — 105.40: 2014 HCAD MI-19✗		
	58.69: 13 & Prior HCAD MI-19✗		
LESS TRANSFERRED	✓913,970.67 d MI-2, MI-7	-	
LESS IN TRANSIT	✓958,965.54 d MI-2, MI-7	17,126.01 d MI-55✓	
LESS DUE TO DEL TAX ATTY FEES	✓153,078.04 d MI-2, MI-55		
LESS DUE TO CO TREASURER	-		
LESS COURT ORDER INTEREST	-		
BALANCE	- ^	0.00 ^	

AFFIDAVIT

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

Pablo (Paul) Villarreal

ASSESSOR-COLLECTOR OF TAXES FOR HIDALGO COUNTY, TEXAS

HIDALGO COUNTY ASSESSOR & COLL. OF TEXAS

SWORN AND SUBSCRIBED BEFORE ME THIS 12TH DAY OF NOVEMBER 2015 A.D.

Jose E. Jaramillo

NOTARY PUBLIC, HIDALGO COUNTY, TEXAS

JOSE E JARAMILLO
Notary Public
STATE OF TEXAS
My Comm. Exp. 09-10-2016

RECEIVED
DEC - 9 2015

HIDALGO COUNTY AUDITOR'S OFFICE
APPROVED BY: HCA-17
DATE: 01/04/16 1/3/16

MI-1

PREPARED BY: CLAUDIA LEE SALINAS

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

COMPARATIVE RATE OF COLLECTIONS

ROAD DIST # 2
RD2

	ORIGINAL TAX LEVY	COLLECTED TO DATE	DROPPED YRS AFTER PURGE	MODIF. TO DATE	TAXES OUTSTANDING	PERCENT 2015/2016	COLLECTED 2014/2015
1981 & PRIOR YRS	60.90	-	-	-	60.90	0.00%	0.00%
TOTALS	60.90 +M2-3	- +M2-3	-	- +M2-3	60.90 M2-4 +A		

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

		MONTHLY MODIFICATIONS
CURRENT YEAR-BASE TAX	-	- CURRENT
CURRENT YEAR-P&I	-	
PRIOR YEARS-BASE TAX	-	- PRIOR
PRIOR YEARS-P&I	-	
ROLLBACK BASE	-	- ROLLBACK
ROLLBACK P&I	-	
ATTORNEY FEES	-	
TOTAL COLLECTIONS	- dM2-2	- d M2-4
LESS HCAD COMM REND. PEN.	-	
LESS TRANSFERRED	-	
LESS IN TRANSIT	-	
LESS DUE TO DEL TAX ATTY FEES	-	
LESS DUE TO CO TREASURER	-	
BALANCE	- dM2-2	

**********AFFIDAVIT**********

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

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

SWORN AND SUBSCRIBED BEFORE ME THIS 9TH DAY OF NOVEMBER 2015 A.D.

Melinda Mendoza
NOTARY PUBLIC, HIDALGO COUNTY, TEXAS

HIDALGO COUNTY AUDITOR'S OFFICE
APPROVED BY: HC
DATE: 12/28/15 1/28/16

MELINDA MENDOZA
Notary Public, State of Texas
My Commission Expires
AUGUST 22, 2018

RECEIVED
NOV 17 2015
Hidalgo County
AUDITORS OFFICE

M2-1

PREPARED BY: CLAUDIA LEE SALINAS

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

COMPARATIVE RATE OF COLLECTIONS

ROAD DIST # 5
RD5

	ORIGINAL TAX LEVY	COLLECTED TO DATE	DROPPED YRS AFTER PURGE	MODIF. TO DATE	TAXES OUTSTANDING	PERCENT 2015/2016	COLLECTED 2014/2015
1999 & PRIOR YRS	8,796.99	147.47	-	(426.42)	8,223.10	1.76%	2.19%
TOTALS	8,796.99 ✓M3-5	147.47 ✓M3-5 ✓	-	(426.42) ✓M3-5	8,223.10 M3-6 ✓		

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

		MONTHLY MODIFICATIONS
CURRENT YEAR-BASE TAX	- ✓	- CURRENT
CURRENT YEAR-P&I	- ✓ M3-3	
PRIOR YEARS-BASE TAX	12.00 ✓	(12.96) PRIOR M3-4
PRIOR YEARS-P&I	27.80 ✓	
ROLLBACK BASE	-	- ROLLBACK
ROLLBACK P&I	-	
ATTORNEY FEES	5.77 ✓ M3-4	
TOTAL COLLECTIONS	45.57 ✓	(12.96)
LESS HCAD COMM REND. PEN.	-	
LESS TRANSFERRED	35.38 ✓ M3-2; M1-57	
LESS IN TRANSIT	4.42 ✓ M3-2; M1-57	
LESS DUE TO DEL TAX ATTY FEES	5.77 ✓ M3-2; M1-55	
LESS DUE TO CO TREASURER	-	
BALANCE	-	

**********AFFIDAVIT**********

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

Pablo Paul Villarreal Jr.
ASSESSOR-COLLECTOR OF TAXES FOR ROAD DISTRICT # 5

SWORN AND SUBSCRIBED BEFORE ME THIS 9TH DAY OF NOVEMBER 2015 A.D.

Melinda Mendoza
NOTARY PUBLIC, HIDALGO COUNTY, TEXAS

HIDALGO COUNTY AUDITOR'S OFFICE
APPROVED BY: [illegible]
DATE: 12/28/15 1/28/16

MELINDA MENDOZA
Notary Public, State of Texas
My Commission Expires
AUGUST 22, 2018

RECEIVED
NOV 17 2015
Hidalgo County
AUDITORS OFFICE

M3-1

PREPARED BY: CLAUDIA LEE SALINAS

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

COMPARATIVE RATE OF COLLECTIONS

ROAD DIST # 15
RD15

	ORIGINAL TAX LEVY	COLLECTED TO DATE	DROPPED YRS AFTER PURGE	MODIF. TO DATE	TAXES OUTSTANDING	PERCENT 2015/2016	COLLECTED 2014/2015
1993 & PRIOR YRS	914.87	1.60	-	(163.72)	749.55	0.21%	0.47%
ROLLBACK	-	-	-	-	-	0.00%	0.00%
TOTALS	914.87 ± M4-5 ✓	1.60 ± M4-5 ✓	-	(163.72) ± M4-5	749.55 M4-6 ✓ #1		

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

		MONTHLY MODIFICATIONS
CURRENT YEAR-BASE TAX	- d	- CURRENT
CURRENT YEAR-P&I	- d	
PRIOR YEARS-BASE TAX	X 0.05 d M4-3	- PRIOR
PRIOR YEARS-P&I	X 0.13 d	
ROLLBACK BASE	-	- ROLLBACK
ROLLBACK P&I	-	
ATTORNEY FEES	✓ 0.02 d M4-4	
TOTAL COLLECTIONS	X 0.20 d	- d M4-6
LESS HCAD COMM REND. PEN.	-	
LESS TRANSFERRED	✓ 0.18 d M4-2; M1-57	
LESS IN TRANSIT	- d M4-2; M1-57	
LESS DUE TO DEL TAX ATTY FEES	✓ 0.02 d M4-2; M1-55	
LESS DUE TO CO TREASURER	-	
BALANCE	-	

**********AFFIDAVIT**********

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

Pablo (Paul) Villarreal Jr.
ASSESSOR-COLLECTOR OF TAXES FOR ROAD DISTRICT # 15

SWORN AND SUBSCRIBED BEFORE ME THIS 9TH DAY OF NOVEMBER 2015 A.D.

Melinda Mendoza
NOTARY PUBLIC, HIDALGO COUNTY, TEXAS

HIDALGO COUNTY AUDITOR'S OFFICE
APPROVED BY: [illegible]
DATE: 12/28/15 11/28/16

MELINDA MENDOZA
Notary Public, State of Texas
My Commission Expires
AUGUST 22, 2018

HIDALGO COUNTY ASSESSOR & COLL. OF TEXAS

RECEIVED
NOV 17 2015
Hidalgo County
AUDITORS OFFICE

M4-1

PREPARED BY: CLAUDIA LEE SALINAS

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

COMPARATIVE RATE OF COLLECTIONS

STATE DIST TEX	ORIGINAL TAX LEVY	COLLECTED TO DATE	DROPPED YRS AFTER PURGE	MODIF. TO DATE	TAXES OUTSTANDING	PERCENT 2015/2016	COLLECTED 2014/2015
1979 & PRIOR YRS	24.77	-	-	(4.30)	20.47	0.00%	0.00%
TOTALS	24.77	-	-	(4.30)	20.47		

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

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

**********AFFIDAVIT**********

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

Pablo Paul Villarreal Jr.
ASSESSOR-COLLECTOR OF TAXES FOR STATE DIST TAXES

SWORN AND SUBSCRIBED BEFORE ME THIS 9TH DAY OF NOVEMBER 2015 A.D.

Melinda Mendoza
NOTARY PUBLIC, HIDALGO COUNTY, TEXAS

MELINDA MENDOZA
Notary Public, State of Texas
My Commission Expires
AUGUST 22, 2018

HIDALGO COUNTY AUDITOR'S OFFICE
APPROVED BY:
DATE: 11/28/15 1/28/16

RECEIVED
NOV 17 2015
Hidalgo County
AUDITORS OFFICE

Prepared By: Abigail G.
Date: 01/20/16
Reviewed By: 1/20/16
Approved By: 2/16/16

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

Hidalgo County Tax Collections	12,022,825.15	M1-1
Hospital District Funding - 2016 1st Quarter	7,429,648.21	M1-1
Administrative Fees Collected	5,127.86	M1-1
Road District # 2 Collections	-	M2-1
Road District # 5 Collections	5.38	M3-1
Road District # 15 Collections	0.37	M4-1
State District Collections	-	M5-1
Total Collections	19,457,606.97	

FA

PREPARED BY: CLAUDIA LEE SALINAS

PABLO "PAUL" VILLARREAL JR., ASSESSOR & COLLECTOR
HIDALGO COUNTY TAXES COLLECTED
NOVEMBER 2015

COMPARATIVE RATE OF COLLECTIONS

HIDALGO COUNTY
GHD

	ORIGINAL TAX LEVY	COLLECTED TO DATE	DROPPED YRS AFTER PURGE	MODIF. TO DATE	TAXES OUTSTANDING	PERCENT 2015/2016	COLLECTED 2014/2015
2015 TAX ROLL	178,719,088.17 MH10	11,904,190.83 MH10	-	663,984.81 MH10	167,478,882.15 MH10	6.64%	8.47%
2014 & PRIOR YRS	31,346,653.45 MH10	5,285,381.73 MH10	-	(445,849.99) MH10	25,615,421.73 MH10	17.10%	16.88%
ROLLBACK	100,394.43 MH11	50,615.85 MH11	-	145,956.06 MH11	195,734.64 MH11	20.55%	27.90%
TOTALS	210,166,136.05 MH12	17,240,188.41 MH12	-	364,090.88 MH12	193,290,038.52 MH12		
2014 TAX ROLL	167,256,801.76	162,434,465.13 MH10	-	1,921,537.58 MH10	6,743,874.21 MH10	96.01%	

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

			MONTHLY MODIFICATIONS
CURRENT YEAR-BASE TAX (2015 Tax Roll)	1,101,057.14 d MH3		3,543.73 (2015) CURRENT MH10
CURRENT YEAR-P&I	- d	806,591.12 : 2014 Tax Roll (MH3)	(15,354.88) '14 Roll MH10
PRIOR YEARS-BASE TAX	573,846.71	267,255.59 : '13 Prior Tax Roll (MH5)	673.25 PRIOR
PRIOR YEARS-P&I	233,784.56	66,575.78 : 2014 Tax Roll (MH3)	16,028.13 '13 Prior MH11
ROLLBACK BASE	271.37 d MH6	167,208.78 : '13 Prior Tax Roll (MH5)	- ROLLBACK MH11
ROLLBACK P&I	- d		
ATTORNEY FEES	113,865.37 d MH9		
HOSPITAL DISTRICT FUNDING	-	7,429,648.21 d MH20	
HOSPITAL DISTRICT P&I		-	
SPECIAL INVENTORY FINE		344.94 d MH21	
SPECIAL INVENTORY PENALTY		1,351.22 d MH23	
TAX CERTIFICATE FEES	-	360.00 d MH25	
SERVICE CHG FEES	-	633.70 d MH27	
MISC FEES	-	2,438.00 d MH30	
TOTAL COLLECTIONS	12,022,825.15 d MH9	7,434,776.07	4,216.98 MH12
LESS HCAD COMM REND. PEN. (CURR)-2015	508.86 d MH19		
LESS HCAD COMM REND. PEN. (DELQ)	48.86	35.38 : 2014 HCAD (MH19) 13.48 : '13 Prior HCAD (MH19)	
LESS TRANSFERRED	7,532,664.27 d MH2 ; MH61	5,698,248.21	2,871,613.00 d MH42
LESS IN TRANSIT	4,375,737.79 d MH2 ; MH61	1,736,527.86	4,563,163.07 d MH58
LESS DUE TO DEL TAX ATTY FEES	113,865.37 d MH2 ; MH58		
LESS DUE TO CO TREASURER	-		
LESS COURT ORDER INTEREST	-		
BALANCE			

AFFIDAVIT

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

ASSESSOR-COLLECTOR OF TAXES FOR HIDALGO COUNTY, TEXAS

SWORN AND SUBSCRIBED BEFORE ME THIS 7TH DAY OF DECEMBER 2015 A.D.

NOTARY PUBLIC, HIDALGO COUNTY, TEXAS

RECEIVED
DEC - 9 2015

MELINDA MENDOZA
Notary Public, State of Texas
My Commission Expires
AUGUST 22, 2018

HIDALGO COUNTY AUDITOR'S OFFICE
APPROVED BY:
DATE: 12/14/15 2/3/16

MH1

PREPARED BY: CLAUDIA LEE SALINAS

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

COMPARATIVE RATE OF COLLECTIONS

ROAD DIST # 2 RD2	ORIGINAL TAX LEVY	COLLECTED TO DATE	DROPPED YRS AFTER PURGE	MODIF. TO DATE	TAXES OUTSTANDING	PERCENT 2015/2016	COLLECTED 2014/2015
1981 & PRIOR YRS	60.90	-	-	-	60.90	0.00%	0.00%
TOTALS	60.90 ↓M2-3	-↓M2-3	-	-↓M2-3	60.90 M2-4 ✓		

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

		MONTHLY MODIFICATIONS
CURRENT YEAR-BASE TAX	-	
CURRENT YEAR-P&I	-	- CURRENT
PRIOR YEARS-BASE TAX	-	
PRIOR YEARS-P&I	-	- PRIOR
ROLLBACK BASE	-	
ROLLBACK P&I	-	- ROLLBACK
ATTORNEY FEES	-	
TOTAL COLLECTIONS	-dM2-2	-dM2-4
LESS HCAD COMM REND. PEN.	-	
LESS TRANSFERRED	-	
LESS IN TRANSIT	-	
LESS DUE TO DEL TAX ATTY FEES	-	
LESS DUE TO CO TREASURER	-	
BALANCE	-dM2-2	

**********AFFIDAVIT**********

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

Pablo (Paul) Villarreal

ASSESSOR-COLLECTOR OF TAXES FOR ROAD DISTRICT # 2

SWORN AND SUBSCRIBED BEFORE ME THIS 7TH DAY OF DECEMBER 2015 A.D.

Melinda Mendoza

NOTARY PUBLIC, HIDALGO COUNTY, TEXAS

HIDALGO COUNTY ASSESSOR & COLL. OF TEXAS

RECEIVED
DEC - 9 2015
HIDALGO COUNTY
AUDITOR'S OFFICE

MELINDA MENDOZA
Notary Public, State of Texas
My Commission Expires
AUGUST 22, 2018

HIDALGO COUNTY AUDITOR'S OFFICE
APPROVED BY: [illegible]
DATE: 01/18/16 2/3/16

A12-1

PREPARED BY: CLAUDIA LEE SALINAS

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

DBC

COMPARATIVE RATE OF COLLECTIONS

ROAD DIST # 5
RD5

	ORIGINAL TAX LEVY	COLLECTED TO DATE	DROPPED YRS AFTER PURGE	MODIF. TO DATE	TAXES OUTSTANDING	PERCENT 2015/2016	COLLECTED 2014/2015
1999 & PRIOR YRS	8,796.99	148.98	-	(426.42)	8,221.59	1.78%	2.30%
TOTALS	8,796.99 M3-5 ✓	148.98 M3-5 ✓	-	(426.42) M3-5 ✓	8,221.59 M3-6 ✓		

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

		MONTHLY MODIFICATIONS
CURRENT YEAR-BASE TAX	- d	
CURRENT YEAR-P&I	- d M3-3	- CURRENT
PRIOR YEARS-BASE TAX	1.51 d	
PRIOR YEARS-P&I	3.24 d	- PRIOR
ROLLBACK BASE	-	
ROLLBACK P&I	-	- ROLLBACK
ATTORNEY FEES	0.63 d M3-4	
TOTAL COLLECTIONS	5.38 d	- d M3-6
LESS HCAD COMM REND. PEN.	-	
LESS TRANSFERRED	3.69 d M3-2, MI-61	
LESS IN TRANSIT	1.06 d M3-2; MI-61	
LESS DUE TO DEL TAX ATTY FEES	0.63 d M3-2, MI-58	
LESS DUE TO CO TREASURER	-	
BALANCE	-	

**********AFFIDAVIT**********

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

Pablo (Paul) Villarreal

ASSESSOR-COLLECTOR OF TAXES FOR ROAD DISTRICT # 5

ASSESSOR & COLL. OF TEXAS HIDALGO COUNTY

SWORN AND SUBSCRIBED BEFORE ME THIS 7TH DAY OF DECEMBER 2015 A.D.

Melinda Mendoza

NOTARY PUBLIC, HIDALGO COUNTY, TEXAS

RECEIVED
DEC - 9 2015
HIDALGO COUNTY AUDITOR'S OFFICE

MELINDA MENDOZA
Notary Public, State of Texas
My Commission Expires
AUGUST 22, 2018

HIDALGO COUNTY AUDITOR'S OFFICE
APPROVED BY: HH LD
DATE: 01/18/16 A/3/16

112-1

PREPARED BY: CLAUDIA LEE SALINAS

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

COMPARATIVE RATE OF COLLECTIONS

ROAD DIST # 15
RD15

	ORIGINAL TAX LEVY	COLLECTED TO DATE	DROPPED YRS AFTER PURGE	MODIF. TO DATE	TAXES OUTSTANDING	PERCENT 2015/2016	COLLECTED 2014/2015
1993 & PRIOR YRS	914.87	1.69	-	(163.72)	749.46	0.22%	0.47%
ROLLBACK	-	-	-	-	-	0.00%	0.00%
TOTALS	914.87 M4-5 ✓	1.69 M4-5 ✓	-	(163.72) M4-5 ✓	749.46 M4-6 ✓		

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

		MONTHLY MODIFICATIONS
CURRENT YEAR-BASE TAX	- d	- CURRENT
CURRENT YEAR-P&I	- d	
PRIOR YEARS-BASE TAX	X 0.09 d M4-3	- PRIOR
PRIOR YEARS-P&I	X 0.23 d	
ROLLBACK BASE	-	- ROLLBACK
ROLLBACK P&I	-	
ATTORNEY FEES	✓ 0.05 d M4-4	
TOTAL COLLECTIONS	λ 0.37 d	- d M4-6
LESS HCAD COMM REND. PEN.	-	
LESS TRANSFERRED	✓ 0.25 d M4-2; M1-61	
LESS IN TRANSIT	✓ 0.07 d M4-2; M1-61	
LESS DUE TO DEL TAX ATTY FEES	✓ 0.05 d M4-2; M1-58	
LESS DUE TO CO TREASURER	-	
BALANCE	λ	

**********AFFIDAVIT**********

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

Pablo Paul Villarreal Jr.

ASSESSOR-COLLECTOR OF TAXES FOR ROAD DISTRICT # 15

SWORN AND SUBSCRIBED BEFORE ME THIS 7TH DAY OF DECEMBER 2015 A.D.

Melinda Mendoza

NOTARY PUBLIC, HIDALGO COUNTY, TEXAS

RECEIVED
DEC - 9 2015
HIDALGO COUNTY
AUDITOR'S OFFICE

MELINDA MENDOZA
Notary Public, State of Texas
My Commission Expires
AUGUST 22, 2018

HIDALGO COUNTY AUDITOR'S OFFICE
APPROVED BY:
DATE: 01/18/16 2/3/16

M4-1

PREPARED BY: CLAUDIA LEE SALINAS

CS

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

PVC

COMPARATIVE RATE OF COLLECTIONS

STATE DIST TEX	ORIGINAL TAX LEVY	COLLECTED TO DATE	DROPPED YRS AFTER PURGE	MODIF. TO DATE	TAXES OUTSTANDING	PERCENT 2015/2016	COLLECTED 2014/2015
1979 & PRIOR YRS	24.77	-	-	(4.30)	20.47	0.00%	0.00%
TOTALS	24.77 ↓ MS-3 ✓	- ↓ MS-3	-	(4.30) ↓ MS-3	20.47 MS-4		

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

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

**********AFFIDAVIT**********

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

Pablo "Paul" Villarreal

ASSESSOR-COLLECTOR OF TAXES FOR STATE DIST TAXES

SWORN AND SUBSCRIBED BEFORE ME THIS 7TH DAY OF DECEMBER 2015 A.D.

Melinda Mendoza

NOTARY PUBLIC, HIDALGO COUNTY, TEXAS

ASSESSOR & COLL. OF TEXAS — HIDALGO COUNTY

RECEIVED
DEC - 9 2015
HIDALGO COUNTY
AUDITOR'S OFFICE

MELINDA MENDOZA
Notary Public, State of Texas
My Commission Expires
AUGUST 22, 2018

HIDALGO COUNTY AUDITOR'S OFFICE
APPROVED BY: HG VR
DATE: 01/18/16 2/3/16

MS-1

HIDALGO COUNTY HEALTH DEPARTMENT
ENVIRONMENTAL HEALTH DIVISION
MONTHLY FEES REPORT
FOR THE MONTH OF: DECEMBER 2015 PBC

Part I: RECAP OF COLLECTIONS

A. TOTAL CASH COLLECTED 4 $22,195.00

1. ON-SITE SEWAGE DISPOSAL INSPECTION PERMIT FEES
   a. INSTALLATION PERMIT FEE
      1. EDINBURG $4,420.00 4 X14
      2. MISSION $-
      3. WESLACO $-

      $4,420.00 4 X14

   b. FINAL INSPECTION PERMIT FEE
      1. EDINBURG $3,120.00 4 X14
      2. MISSION $-
      3. WESLACO $-

      $3,120.00 X14, X10

2. RESTAURANT INSPECTION FEE $11,475.00 X13
3. FOOD HANDLER'S CERTIFICATE FEES $3,180.00 X13
4. MOBILE UNIT DECAL FEES $-

X13-X14

TOTAL AMOUNT DUE TO THE COUNTY TREASURER: (Should Match Amt in Part II) $22,195.00

- X13-X14

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

Name of Fee Collected	Fee Amt.	Statute Ref.	# Issued	GL Account Number	Amount Collected
LOCAL FEES					
Installation Permit Fee	$75	HSC § 366.001 (A)	52 X7	1100-345-21-340-000-0-000	✓ $3,900.00 X7, X8
Final Inspection Permit Fee	$60	HSC § 366.001 (A)	52 X10	1100-345-25-340-000-0-000	✓ $3,120.00 X10, X11
Restaurant Inspection Fee	$150, $125, $100	HSC § 437.012	132 X13	1100-345-22-340-000-0-000	✓ $11,475.00 X3, X4
Food Handler's Certificate Fee	$10	HSC § 438.047 X12	159 X13	1100-345-23-340-001-0-000	✓ $3,180.00 X5, X3
Mobile Unit Decal Fee	$5	HSC § 121.006 (a)	0	1100-345-24-340-000-0-000	$-
STATE FEES					
TCEQ Waste Water Fee	$10	HSC § 367.010	52 X7	1100-207-20-000-002-0-000	✓ $520.00 X7, X9
TOTAL AMOUNT DUE TO THE COUNTY TREASURER:					$22,195.00 X13-X14
				variance should => "0"	-

RECEIVED BY COUNTY AUDITOR'S OFFICE JAN 19 2016

PREPARED BY — 1/13/16 DATE

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

1-13-16 DATE — Eduardo Ramos 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: Bmo
DATE: 1/19/16

X1

COUNTY of HIDALGO

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

EDINBURG, TEXAS 78539

February 8, 2016

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

Re: Review of the *Monthly Fees Report* and Supporting Documentation
For the month of December 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 December 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 December 2015. Our review was not intended to be a detailed study of every relevant control system, procedure, or transaction. Accordingly, the opportunities for improvement presented in this report may not be all-inclusive of areas where improvements could be made.

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

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

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

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

HIDALGO COUNTY DISTRICT JUDGES

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

- Reviewed *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 December 2015 were $22,195.00. 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, Linda Fong, First Assistant Auditor, at ext. 4668, or me at ext. 4604.

Respectfully,

Ray Eufracio, CPA
County Auditor

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

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

PBC

PART I: SUMMARY OF MONTHLY COLLECTIONS

A	B	C	D	E	F	G	H	I
		Law Library Receipt # Sequence			COUNTY TREASURER			
	Receipt Date	BEG #	END #	Total Collected	Receipt Amount	Receipt No.	Receipt Date	OVER/ (SHORT)
1	1-Dec-15	56854	56864	$ 58.50	$ 58.50	192968	12/02/15	-
2	2-Dec-15	56865	56872	$ 13.50	13.50	192977	12/03/15	-
3	3-Dec-15	56873	56883	$ 50.50	50.50	193123	12/08/15	-
4	4-Dec-15	56884	56889	$ 9.75	9.75	193124	12/08/15	-
5	5-Dec-15	0	0	$ -				-
6	6-Dec-15	0	0	$ -				-
7	7-Dec-15	56890	56902	$ 33.50	33.50	193125	12/08/15	-
8	8-Dec-15	56903	56914	$ 31.75	31.75	193213	12/10/15	-
9	9-Dec-15	56915	56922	$ 85.50	85.50	193214	12/10/15	-
10	10-Dec-15	56923	56934	$ 47.00	47.00	193262	12/11/15	-
11	11-Dec-15	56935	56945	$ 35.50	35.50	193286	12/14/15	-
12	12-Dec-15	0	0	$ -				-
13	13-Dec-15	0	0	$ -				-
14	14-Dec-15	56946	56950	$ 24.50	24.50	193331	12/15/15	-
15	15-Dec-15	56951	56961	$ 40.75	40.75	193374	12/16/15	-
16	16-Dec-15	56962	56973	$ 54.25	54.25	193423	12/17/15	-
17	17-Dec-15	56974	56982	$ 58.00	58.00	193506	12/21/05	-
18	18-Dec-15	56983	56988	$ 11.75	11.75	193508	12/21/15	-
19	19-Dec-15	0	0	$ -				-
20	20-Dec-15	0	0	$ -				-
21	21-Dec-15	56989	57000	$ 51.25	51.25	193606	12/23/15	-
22	22-Dec-15	57001	57008	$ 47.00	47.00	193689	12/28/15	-
23	23-Dec-15	57009	57018	$ 25.75	25.75	193692	12/28/15	-
24	24-Dec-15	Holiday	0	$ -				-
25	25-Dec-15	Holiday	0	$ -				-
26	26-Dec-15	0	0	$ -				-
27	27-Dec-15	0	0	$ -				-
28	28-Dec-15	57019	57027	$ 41.75	41.75	193740	12/29/15	-
29	29-Dec-15	57028	57036	$ 21.50	21.50	193900	01/05/16	-
30	30-Dec-15	57037	57045	$ 21.00	21.00	193899	01/05/16	-
31	31-Dec-15	Holiday	0	$ -				-
	TOTAL RECEIPTS AND FUNDS COLLECTED			763.00				0.00
	LESS: REIMBURSEMENTS			0.00	FOR RECEIPT #(s):			
	TOTAL REVENUE COLLECTIONS			763.00				

PART II: SUMMARY OF YEARLY COLLECTIONS:

January	$ 1,358.00	July	$ 906.50	
February	$ 1,380.25	August	$ 1,014.75	
March	$ 1,226.50	September	$ 1,054.00	
April	$ 1,253.00	October	$ 1,198.00	
May	$ 1,097.25	November	$ 755.50	
June	$ 1,198.00	December	$ 763.00	
(1) Subtotal	$ 8,013.00	(2) Subtotal	$ 5,691.75	Total (1+2) $ 13,704.75

RECEIVED BY COUNTY AUDITOR 2016 JAN

HIDALGO COUNTY AUDITOR'S OFFICE
APPROVED BY: BMD
DATE: 1/8/16 2/5/16

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

LAW LIBRARIAN OF HIDALGO COUNTY, TX

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

COUNTY AUDITOR'S FORM: RE-CLL-001 REVISED: 2/10

COUNTY of HIDALGO

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

EDINBURG, TEXAS 78539

February 5, 2016

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

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

Dear Ms. Chapa:

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

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

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

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

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

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

HIDALGO COUNTY DISTRICT JUDGES

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

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

Conclusion:
Total collections for the month of December 2015 were $763.00. 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, 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 Eufracio, CPA
County Auditor

cc: Valde Guerra, County Executive Officer

HIDALGO COUNTY FIRE MARSHAL MONTHLY REPORT
FOR THE MONTH OF DECEMBER

DATE	APPLICANT NAME	RECEIPT NUMBER	Cash	Check	MO	TYPE OF SERVICE	TREASURER RECEIPT	AMOUNTS DUE TO COUNTY
12/01/15	ENRIQUE GONZALEZ	121094		X		BURN PERMIT	193082	$25.00
12/01/15	ERASMO FLORES JR	121104	X			BURN PERMIT	193082	$25.00
12/01/15	RUBEN RANGEL	121114	X			BURN PERMIT	193082	$25.00
12/01/15	MIRTHALA CANTU	121124		X		BURN PERMIT	193082	$25.00
12/01/15	ROBERT MARTINEZ	121134	X			BURN PERMIT	193082	$25.00
12/01/15	JOSE G. REYES	121144	X			BURN PERMIT	193082	$25.00
12/01/15	ORALIA RODRIGUEZ GENESIS LEARNING CENTER	121154		X		BUSINESS OCCUPANCY	193082	$75.00
12/02/15	GENARO LERMA FOSTER HOME	121164	X			BUSINESS OCCUPANCY	193077	$75.00
12/02/15	BULLDOG FIRE AND SAFETY AARONS BBQ SMOKEHOUSE	121174		X		FIRE PROTECTION SYSTEMS PERMIT	193077	$150.00
12/02/15	ESPERANZA GARZA ROLO'S MEAT MARKET	121184	X			BUSINESS OCCUPANCY	193077	$75.00
12/02/15	ESPERANZA GARZA ROLO'S DRIVE THRU	121194	X			BUSINESS OCCUPANCY	193077	$75.00
12/02/15	ASENCION LOPEZ	121204	X			BURN PERMIT	193077	$25.00
12/02/15	JUAN VALDEZ	121214	X			BURN PERMIT	193077	$25.00
12/02/15	MANUEL DERUEDA	121224	X			BURN PERMIT	193077	$25.00
12/02/15	MARIA LAMBETH LA POTRANKA BAR	121234	X			BUSINESS OCCUPANCY	193077	$75.00
12/02/15	DORIS RIVAS	121244		X		BURN PERMIT	193077	$25.00
12/02/15	EDWINA S. TREVINO	121254		X		BURN PERMIT	193077	$25.00
12/02/15	GILBERTO RODRIGUEZ	121264	X			BURN PERMIT	193077	$25.00
12/02/15	EDUARDO BARRERA	121274	X			BURN PERMIT	193077	$25.00
12/02/15	RICARDO M. BETANCOURT	121284	X			BURN PERMIT	193077	$25.00

12/02/15	MARIO OLGUIN	12129	X			BURN PERMIT	193077	$25.00
12/02/15	VOID	12130				VOID	193077	$0.00
12/02/15	JESUSITO YUNZAL	12131	X			BURN PERMIT	193077	$25.00
12/02/15	AARON GONZALEZ AARON'S BBQ SMOKE HOUSE	12132	X			BUSINESS OCCUPANCY	193077	$75.00
12/02/15	JUAN BAUTISTA	12133	X			BURN PERMIT	193077	$25.00
12/02/15	TANIA CANTU TAQUERIA LA CHINA	12134	X			BUSINESS OCCUPANCY	193077	$75.00
12/02/15	ELMA GARCIA	12135	X			BURN PERMIT	193077	$25.00
12/02/15	VILLARREAL PAVING	12136		X		COMMERCIAL BURN PERMIT	193077	$100.00
12/02/15	SANTIAGO MENDOZA	12137	X			BURN PERMIT	193077	$25.00
12/02/15	VOID	12138				VOID	193077	$0.00
12/02/15	MONIQUE MENDOZA	12139	X			BURN PERMIT	193077	$25.00
12/02/15	EMILY HOFFENKAMP	12140	X			BURN PERMIT	193077	$25.00
12/02/15	ROSA GARCIA NORATY PUBLIC-TAX OFFICE	12141	X			BUSINESS OCCUPANCY	193077	$75.00
12/02/15	GREGORIO HERNANDEZ	12142	X			BURN PERMIT	193077	$25.00
12/02/15	OLGA VALLEJO	12143	X			BURN PERMIT	193077	$25.00
12/02/15	JESUS M. GUERRERO	12144	X			COMMERCIAL BURN PERMIT	193077	$100.00
12/02/15	JESUS M. GUERRERO	12145	X			BURN PERMIT	193077	$25.00
12/03/15	ALEJANDRO LOPEZ FOSTER HOME	12146	X			FOSTER HOME OCCUPANCY	193079	$75.00
12/04/15	GRADY C. YOUNG	12147	X			BURN PERMIT	193080	$25.00
12/04/15	JESUS ALMAGUER	12148	X			BURN PERMIT	193080	$25.00
12/04/15	ALFREDO TIJERINA	12149		X		BURN PERMIT	193080	$25.00
12/07/15	REYNOL MARTINEZ HOME CHASERS AUTO RECOVERY	12150	X			BURN PERMIT BUSINESS OCCUPANY	193216	$100.00
12/08/15	AARON MARTINEZ	12151	X			BURN PERMIT	193217	$25.00
12/08/15	MATIAS PENA JR	12152		X		BURN PERMIT	193217	$25.00

N/a

12/08/15	ROBERT CORDONIER	12153		X		BURN PERMIT	193217	$25.00
12/09/15	PORFIRIO C. ROCHA	12154	X			BURN PERMIT	193219	$25.00
12/09/15	MARIA R. SALINAS	12155	X			BURN PERMIT	193219	$25.00
12/09/15	JUVENTINO CASTILLO	12156	X			BURN PERMIT	193219	$25.00
12/09/15	CONNIE GALVAN-LOPEZ	12157	X			BURN PERMIT	193219	$25.00
12/09/15	MACARIO REYES MIRASOLES ADULT DAY CARE	12158		X		BUSINESS OCCUPANCY	193219	$75.00
12/09/15	CESAR CANTU	12159		X		COMMERCIAL BURN PERMIT	193219	$100.00
12/09/15	OLIVIA LOPEZ OLIVIA'S HAIR SALON	12160	X			BUSINESS OCCUPANCY	193219	$75.00
12/09/15	JESUS GARCIA ANTOJITOS GARCIA	12161	X			BUSINESS OCCUPANCY	193219	$75.00
12/09/15	RIGOBERTO RAMOS	12162	X			BURN PERMIT	193219	$25.00
12/09/15	ALEJANDRO VILLARREAL	12163	X			BURN PERMIT	193219	$25.00
12/09/15	CONCEPCION GARCIA	12164	X			BURN PERMIT	193219	$25.00
12/09/15	NORMA DE LA TORRE NORMA'S CLUB	12165	X			BUSINESS OCCUPANCY	193219	$75.00
12/09/15	LENORE CADENA	12166	X			BURN PERMIT	193219	$25.00
12/09/15	JESUS CASTILLO	12167	X			BURN PERMIT	193219	$25.00
12/09/15	JUAN VELA	12168	X			BURN PERMIT	193219	$25.00
12/09/15	ANTONIO SANCHEZ	12169	X			BURN PERMIT	193219	$25.00
12/09/15	MARICELA LAZO	12170	X			BURN PERMIT	193219	$25.00
12/09/15	ROSA GOMEZ	12171	X			BURN PERMIT	193219	$25.00
12/09/15	IGNACIO SANTANA	12172	X			BURN PERMIT	193219	$25.00
12/09/15	REYNALDO GARCIA	12173	X			BURN PERMIT	193219	$25.00
12/09/15	PATRICIA LINTON P & L SERVICE	12174	X			BUSINESS OCCUPANCY	193219	$75.00
12/09/15	MARTIN GONZALEZ	12175	X			BURN PERMIT	193219	$25.00
12/09/15	SOTERO MARTINEZ	12176	X			BURN PERMIT	193219	$25.00

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12/09/15	NATALIA VARGAS	12177		X		BURN PERMIT	193219	$25.00
12/09/15	MARIA VALDEZ	12178		X		BURN PERMIT	193219	$25.00
12/09/15	JUAN MARTINEZ	12179	X			BURN PERMIT	193219	$25.00
12/09/15	JESUS ALMANZA AUTO SALES OFFICE	12180	X			BUILDING PERMIT	193219	$200.00
12/09/15	JOSE VELA	12181	X			BURN PERMIT	193219	$25.00
12/09/15	RODOLFO TREVINO	12182	X			BURN PERMIT	193219	$25.00
12/09/15	JUAN ALONZO	12183	X			BURN PERMIT	193219	$25.00
12/09/15	ALICIA FUENTES MEJOR VIDA ADULT DAY CARE	12184		X		BUSINESS OCCUPANCY	193219	$75.00
12/09/15	MANUEL AYALA	12185	X			BURN PERMIT	193219	$25.00
12/09/15	MARIO GUERRERO	12186		X		BURN PERMIT	193219	$25.00
12/09/15	JOSE FUENTES J & K MOTORS	12187		X		BUILDING PERMIT	193219	$200.00
12/09/15	FELIPE CRUZ FELIPE'S HOT DOGS	12188	X			BUSINESS OCCUPANCY	193219	$75.00
12/09/15	VANESSA SAUCEDO R & S BOOKEEPING & TAX	12189		X		BUSINESS OCCUPANCY	193219	$75.00
12/09/15	GLEEN WIED	12190	X			BURN PERMIT	193219	$25.00
12/09/15	LETICIA VEGA	12191	X			BURN PERMIT	193219	$25.00
12/10/15	ELIDA RESENDES	12192	X			BURN PERMIT	193265	$25.00
12/10/15	JUAN RODRIGUEZ	12193	X			BURN PERMIT	193265	$25.00
12/10/15	STRONG TOWER PLATINUM YOUTH CENTER	12194		X		FIRE ALARM SYSTEMS PERMIT	193265	$102.50
12/11/15	LA PALMA ADULT DAY CARE	12195		X		FIRE ALARM SYSTEMS PERMIT	193339	$100.00
12/11/15	RAUL GARCIA	12196	(X)	X		BURN PERMIT	193339	$25.00
12/11/15	LUTHER MEDINA	12197		X		BURN PERMIT	193339	$25.00
12/11/15	ELIAZAR RODRIGUEZ LA PLAMA ADC	12198		X		BUSINESS OCCUPANCY	193339	$75.00
12/11/15	MARICELA RAMOS TAQUERIA MARY	12199	X			BUSINESS OCCUPANCY	193339	$75.00
12/14/15	ALFONSO BERNAL ALYMAR SALON PARA EVENTOS	12200		X		BUSINESS OCCUPANCY	193340	$75.00

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12/16/15	MIGUEL A. CASTILLO	12201	X			BURN PERMIT	193426	$25.00
12/16/15	BEATRIZ ELIZONDO FRANCISCA GARZA	12202	X			BUSINESS OCCUPANCY	193426	$75.00
12/16/15	JESUS BARRERA	12203	X			BURN PERMIT	193426	$25.00
12/16/15	FELICITAS CANTU	12204		X		BURN PERMIT	193426	$25.00
12/16/15	GILBERTO DE LA GARZA	12205	X			BURN PERMIT	193426	$25.00
12/16/15	VERLEY GORDON VERLEY GORDON M.D.P.A	12206		X		HEALTH CARE OCCUPANCY	193426	$125.00
12/16/15	ANGELA ALVAREZ	12207	X			BURN PERMIT	193426	$25.00
12/16/15	ERNESTO GARCIA	12208	X			BURN PERMIT	193426	$25.00
12/16/15	STRUCTURE TEAM LLC LONE STAR CITRUS GROVES	12209		X		BUILDING PERMIT	193426	$620.00
12/16/15	KURRIAN ANTHONY LA PASEDITA	12210	X			BUSINESS OCCUPANCY	193426	$75.00
12/16/15	ALBERTO SALAS	12211	X			BURN PERMIT	193426	$25.00
12/16/15	OFELIA HERNANDEZ	12212	X			BURN PERMIT	193426	$25.00
12/16/15	IRMA SANDOVAL	12213	X			BURN PERMIT	193426	$25.00
12/16/15	MARIA CARMEN ARISTA	12214	X			BURN PERMIT	193426	$25.00
12/16/15	NATALIE BAZAN FAT DADDY'S	12215	X			BUSINESS OCCUPANCY	193426	$75.00
12/16/15	GUSTAVO MORENO	12216	X			BURN PERMIT	193426	$25.00
12/16/15	ROGELIO DELGADO	12217	X			BURN PERMIT	193426	$25.00
12/16/15	JUVENTINO RUBIO JR	12218	X			BURN PERMIT	193426	$25.00
12/16/15	JESUS PENA	12219	X			BURN PERMIT	193426	$25.00
12/16/15	SANTOS LUNA	12220	X			BURN PERMIT	193426	$25.00
12/16/15	OSCAR MARTINEZ	12221	X			BURN PERMIT	193426	$25.00
12/16/15	MARIA J. VALDEZ	12222		X		BURN PERMIT	193426	$25.00
12/16/15	JULIO GONZALEZ	12223	X			BURN PERMIT	193426	$25.00
12/16/15	AMALIA VILLANUEVA	12224	X			BURN PERMIT	193426	$25.00

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12/16/15	ABELARDO MIRELES III	12225		X		BURN PERMIT	193426	$25.00
12/16/15	J'ORIEL ALVAREZ	12226	X			BURN PERMIT	193426	$25.00
12/16/15	VALLEY PAVING	12227		X		COMMERCIAL BURN PERMIT	193426	$100.00
12/16/15	GILBERT HANDY	12228	X			BURN PERMIT	193426	$25.00
12/16/15	ROBERTO LOPEZ	12229	X			BURN PERMIT	193426	$25.00
12/16/15	ALEJANDRO RIVERA	12230	X			BURN PERMIT	193426	$25.00
12/16/15	JUAN CONTRERAS	12231	X			BURN PERMIT	193426	$25.00
12/16/15	MIGUEL CANTU	12232	X			BURN PERMIT	193426	$25.00
12/16/15	MANUEL TIJERINA CANTU	12233	X			BURN PERMIT	193426	$25.00
12/16/15	HUMBERTO SILVA	12234	X			BURN PERMIT	193426	$25.00
12/16/15	CONSTANCIA LORIA	12235	X			BURN PERMIT	193426	$25.00
12/16/15	YESSICA SOTO SCREEN PRINTING	12236	X			BUSINESS OCCUPANCY	193426	$75.00
12/16/15	RAYMUNDO MEDINA TAQUERIA EL HUQUITO	12237	X			BUSINESS OCCUPANCY	193426	$75.00
12/16/15	ANTONIO CHARLES	12238	X			BURN PERMIT	193426	$25.00
12/16/15	SAN JUANITA GONZALEZ TREVINO	12239	X			BURN PERMIT	193426	$25.00
12/16/15	RAYMUNDO REYES	12240		X		BURN PERMIT	193426	$25.00
12/16/15	MARGARITO GONZALEZ TAQUERIA EL FOGAR	12241	X			BUSINESS OCCUPANCY	193426	$75.00
12/16/15	RODOLFO PEREZ	12242	X			BURN PERMIT	193426	$25.00
12/16/15	MARIA RAMIREZ	12243	X			BURN PERMIT	193426	$25.00
12/16/15	SANTIAGO RAMIREZ	12244	X			BURN PERMIT	193426	$25.00
12/16/15	EVELIA VARGAS WHATLEY	12245	X			BURN PERMIT	193426	$25.00
12/16/15	NUBIA ZARATE EAGLE INS.	12246		X		BUSINESS OCCUPANCY	193426	$75.00
12/16/15	JOSE J. BARRIENTOS	12247		X		BURN PERMIT	193426	$25.00
12/16/15	ILSE CONTRERAS LUDY'S HAIR STUDIO	12248	X			BUSINESS OCCUPANCY	193426	$75.00

12/16/15	OSCAR DURAN	12249	X			BURN PERMIT	193426	$25.00
12/16/15	ISIDRO RODRIGUEZ	12250	X			BURN PERMIT	193426	$25.00
12/16/15	JUDITH HARDY	12251		X		BURN PERMIT	193426	$25.00
12/16/15	GERARDO GARCIA	12252	X			BURN PERMIT	193426	$25.00
12/16/15	DAN HILTON	12253	X			BURN PERMIT	193426	$25.00
12/16/15	SATURINO CODINA	12254	X			BURN PERMIT	193426	$25.00
12/18/15	ENCHANTED VALLEY RANCH INC	12255		X		BUSINESS OCCUPANCY	193621	$75.00
12/21/15	OSCAR SALAZAR	12256	X			BURN PERMIT	193622	$25.00
12/21/15	MARIA DE LOURDES	12257	X			BURN PERMIT	193622	$25.00
12/21/15	OZIEL OLIVAREZ	12258	X			BURN PERMIT	193622	$25.00
12/21/15	JOSE LUIS LUCIO	12259	X			BURN PERMIT	193622	$25.00
12/22/15	AGUSTIN SANCHEZ	12260	X			BURN PERMIT	193623	$25.00
12/22/15	JOSE PENA	12261	X			BURN PERMIT	193623	$25.00
12/22/15	DORA RUIZ	12262	X			BURN PERMIT	193623	$25.00
12/22/15	CARLOS MONTEMAYOR	12263		X		BURN PERMIT	193623	$25.00
12/22/15	VOID	12264				VOID	193623	$0.00
12/22/15	RENE GRANDA	12265	X			BURN PERMIT	193623	$25.00
12/22/15	ALVARO ALVARADO	12266	X			BURN PERMIT	193623	$25.00
12/23/15	JESUS MARTINEZ	12267	X			BURN PERMIT	193765	$25.00
12/23/15	JANICE GOODWIN	12268	X			BURN PERMIT	193765	$25.00
12/23/15	GUMARO FLORES	12269	X			BURN PERMIT	193765	$25.00
12/23/15	CARLOS CHIRINO LIPZSTICK	12270	X			BUSINESS OCCUPANCY	193765	$75.00
12/23/15	MARCO G. GALINDO	12271	X			BURN PERMIT	193765	$25.00
12/23/15	LIONEL PEREZ	12272		X		BURN PERMIT	193765	$25.00

12/23/15	MARTIN G. PENA	12273	X			BURN PERMIT	193765	$25.00
12/23/15	MARIO A. AGUILAR	12274	X			BURN PERMIT	193765	$25.00
12/23/15	FRANCISCO CHAVEZ	12275	X			BURN PERMIT	193765	$25.00
12/23/15	ALFREDO BARRERA JR	12276	X			BURN PERMIT	193765	$25.00
12/23/15	JOHN WHITFIELD	12277	X			BURN PERMIT	193765	$25.00
12/23/15	JUANITA TORRES	12278	X			BURN PERMIT	193765	$25.00
12/23/15	GERONIMO AVILA JR.	12279		X		BURN PERMIT	193765	$25.00
12/23/15	VERONICA SOLIS	12280	X			BURN PERMIT	193765	$25.00
12/23/15	OFILIA MARTINEZ	12281		X		BURN PERMIT	193765	$25.00
12/23/15	EMILIA CENTENO	12282	X			BURN PERMIT	193765	$25.00
12/23/15	OFILIA MARTINEZ	12283		X		BURN PERMIT	193765	$25.00
12/23/15	RAUL LOERA	12284	X			BURN PERMIT	193765	$25.00
12/23/15	CHARLES JACOBSON	12285	X			BURN PERMIT	193765	$25.00
12/23/15	JOSE F. VERA	12286	X			BURN PERMIT	193765	$25.00
12/23/15	NARCE TREVINO	12287	X			BURN PERMIT	193765	$25.00
12/23/15	ROQUE RAMIREZ	12288	X			BURN PERMIT	193765	$25.00
12/23/15	GUADALUPE GUTIERREZ	12289	X			BURN PERMIT	193765	$25.00
12/23/15	HAROLDO RAMIREZ	12290	X			BURN PERMIT	193765	$25.00
12/23/15	PRISCILLA ELIZONDO	12291	X			BURN PERMIT	193765	$25.00
12/23/15	SENON MAYO	12292	X			BURN PERMIT	193765	$25.00
12/23/15	ANGELITA GUTIERREZ	12293	X			BUSINESS OCCUPANCY	193765	$75.00
12/23/15	OSCAR GARZA	12294		X		BURN PERMIT (2)	193765	$50.00
12/23/15	CRV INVESTMENTS AMIGO TROPICAL TAQUERIA	12295		X		BUSINESS OCCUPANCY	193765	$75.00
12/23/15	CRV INVESTMENTS AMIGO TROPICAL DRIVE-THRU	12296		X		BUSINESS OCCUPANCY	193765	$75.00

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12/23/15	ALEYDA RODRIGUEZ BEAUTY SALON	12297		X		BUSINESS OCCUPANCY	193765	$75.00
12/23/15	SOILA SOTO NENA'S DRIVE THRU	12298	X			BUSINESS OCCUPANCY	193765	$75.00
12/23/15	ANACLETO RODRIGUEZ	12299	X			BURN PERMIT	193765	$25.00
12/28/15	JOSE LOMELI	12300	X			BURN PERMIT	193767	$25.00
12/28/15	ERICA DAVILA	12301	X			BURN PERMIT	193767	$25.00
12/30/15	JESUS D. RAMIREZ	12302	X			BURN PERMIT	193888	$25.00
12/30/15	MARIA L. DELEON	12303		X		BURN PERMIT	193888	$25.00
12/30/15	LEONEL VILLAPANDO	12304		X		BURN PERMIT	193888	$25.00
12/30/15	ERIC NORDHAUSEN	12305		X		COMMERCIAL BURN PERMIT	193888	$100.00
12/30/15	ENEREIDA PEREZ TAQUERIA EL PRIMO	12306	X			BUSINESS OCCUPANCY	193888	$75.00
12/30/15	MARIE DEZIEL	12307		X		BURN PERMIT	193888	$25.00
12/30/15	JUAN ALANIS	12308	X			BURN PERMIT	193888	$25.00
12/30/15	ROBERTO LUEVANO	12309	X			BURN PERMIT	193888	$25.00
12/30/15	RONALD CASTILLO	12310		X		BURN PERMIT	193888	$25.00
12/30/15	ALBERTO ACEVEDO	12311	X			BURN PERMIT	193888	$25.00
12/30/15	JOAQUIN PEDRAZA	12312	X			BURN PERMIT	193888	$25.00
12/30/15	SAN JUANITA HERNANDEZ	12313		X		BURN PERMIT	193888	$25.00
12/30/15	HERACLIO PEREZ	12314	X			BURN PERMIT	193888	$25.00
12/30/15	RAMIRO RAMIREZ	12315	X			BURN PERMIT	193888	$25.00
12/30/15	JOSE HERNANDEZ	12316	X			BURN PERMIT	193888	$25.00
12/30/15	ISMELDA HUERTA	12317	X			BURN PERMIT	193888	$25.00
12/30/15	MELISSA MONTEROSA DILANA'S LEARNING CENTER	12318		X		BUSINESS OCCUPANCY	193888	$75.00
12/30/15	ABEL OLGUIN	12319	X			BURN PERMIT	193888	$25.00
12/30/15	JUAN MEDELES	12320	X			BURN PERMIT	193888	$25.00

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12/30/15	ARTURO GONZALEZ GONZALEZ BAKERY	12321	X			BUSINESS OCCUPANCY	193888	$75.00
12/30/15	RAMON MARTINEZ JR	12322	X			BURN PERMIT	193888	$25.00
12/30/15	VERONICA IZAQUIRRE VICTORY REHAB	12323		X		BUILDING PERMIT	193888	$200.00
12/30/15	BILLY JOE MCCLAIN	12324		X		BURN PERMIT	193888	$25.00
12/30/15	STEPHEN GRAY	12325		X		BURN PERMIT	193888	$25.00
12/30/15	ISLAS FIDEL JR	12326	X			BURN PERMIT	193888	$25.00
12/30/15	NANCY POLO HERBALIFE	12327		X		BUSINESS OCCUPANCY	193888	$75.00
12/30/15	ROLANDO HERNANDEZ	12328		X		BURN PERMIT	193888	$25.00
12/30/15	TOMMY LEE TIJERINA	12329	X			BURN PERMIT	193888	$25.00
12/30/15	MELISSA GARZA MEL'S INCOME TAX SERVICE	12330	X			BUSINESS OCCUPANCY	193888	$75.00
12/30/15	OLGA VASQUEZ OLGA'S RESTAURANT & PIZZA	12331	X			BUSINESS OCCUPANCY	193888	$75.00
12/30/15	JAMES R. FELLER	12332		X		COMMERCIAL BURN PERMIT	193888	$100.00
							Grand Total	**$9,622.50**

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

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Approved by: _____ 01/06/16 Prepared by: Elizabeth Castro 01/05/16

Interim Fire Marshal — Date — Administrative Assistant — Date

Print Name: ERIC SANCHEZ

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: _____
DATE: 1/11/16 1/8/16

X11

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

EDINBURG, TEXAS 78539

February 8, 2016

Mr. Eric Sanchez, Interim Fire Marshal
Hidalgo County Fire Marshal's Office
1124 N. M Road
Edinburg, Texas 78539

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

Dear Mr. Sanchez:

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

Scope and Methodology:
The scope of our review was limited to collections reported by the Fire Marshal's Office on the *Monthly Fees Report* for the month of December 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.

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

Conclusion:
Total collections for the month of December 2015 were $9,622.50. Based on the results of our review, we have concluded that generally fees collected were properly accounted and reported.

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

Respectfully,

Ray Eufracio, CPA
County Auditor

cc: Valde Guerra, County Executive Officer

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

	DATE	BEGINNING RECEIPT NUMBER	ENDING RECEIPT NUMBER	TOTAL RECEIPTS ISSUED	TOTAL RECEIPT AMOUNT	COUNTY TREASURER DEPOSIT AMOUNT	DATE OF DEPOSIT	RECEIPT NUMBER	DEPOSIT SLIP NUMBER
1	12/1/2015				$ -	$ -			211 0
2	12/2/2015				$ -	$ -			211 0
3	12/3/2015				$ -	$ -			211 0
4	12/4/2015				$ -	$ -			211 0
5	12/5/2015				$ -	$ -			211 0
6	12/6/2015 ✓	313578 ✓	313605 ✓	28	$ 56.00	$ 56.00	12/8/2015	193205	211 02472
7	12/7/2015				$ -	$ -			211 0
8	12/8/2015				$ -	$ -			211 0
9	12/9/2015				$ -	$ -			211 0
10	12/10/2015				$ -	$ -			211 0
11	12/11/2015				$ -	$ -			211 0
12	12/12/2015				$ -	$ -			211 0
13	12/13/2015 ✓	313606 ✓	313622 ✓	17	$ 34.00	$ 34.00	12/15/2015	193439	211 02473
14	12/14/2015				$ -	$ -			211 0
15	12/15/2015				$ -	$ -			211 0
16	12/16/2015				$ -	$ -			211 0
17	12/17/2015				$ -	$ -			211 0
18	12/18/2015				$ -	$ -			211 0
19	12/19/2015				$ -	$ -			211 0
20	12/20/2015 ✓	313623 ✓	313644 ✓	22	$ 44.00	$ 44.00	12/20/2015	193560	211 02474
21	12/21/2015				$ -	$ -			211 0
22	12/22/2015				$ -	$ -			211 0
23	12/23/2015				$ -	$ -			211 0
24	12/24/2015				$ -	$ -			211 0
25	12/25/2015				$ -	$ -			211 0
26	12/26/2015				$ -	$ -			211 0
27	12/27/2015 ✓	313645 ✓	313656 ✓	12	$ 24.00	$ 24.00	12/28/2015	193918	211 02475
28	12/28/2015				$ -	$ -			211 0
29	12/29/2015				$ -	$ -			211 0
30	12/30/2015				$ -	$ -			211 0
31	12/31/2015				$ -				211 0
				79	$ 158.00	$158.00			

TOTAL RECEIPTS AND FUNDS COLLECTED: 79 x $2.00 $ 158.00 X33 X32

TOTAL AMOUNT DUE TO GENERAL FUND------1100-347-40-121-000-0-000---------- $ 158.00
LESS: TOTAL AMOUNTS REMITTED TO GENERAL FUND---------- $ 158.00
TOTAL FUNDS DUE TO THE COUNTY TREASURER---------- $ -

PREPARED BY: Thelma L. Cantu DATE:. 1/7/16

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

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

HIDALGO COUNTY AUDITOR'S OFFICE
APPROVED BY:
DATE: 1/8/16 1/7/16 DATE

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

COUNTY AUDITOR'S FORM: RE-PCT.#1-002 REVISED:7/08

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

February 5, 2016

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

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

- 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 December 2015 were $158.00. Based on the results of our review, we have concluded that fees collected were generally properly accounted and reported; however, the system of internal controls for the collection and safeguarding of cash requires improvement as noted in the following observation.

Observation No. 1:
According to the Delta Lake Park staff, effective July 21, 2012, the park entrance fee from Monday through Saturday is waived. The park entrance fee is only collected on Sundays.

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

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

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

Please provide a written management response to the observation noted above by February 26, 2016.

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, Linda Fong, First Assistant Auditor, at ext. 4668, or me at ext. 4604.

Respectfully,

Ray Eufracio, CPA
County Auditor

cc: Valde Guerra, County Executive Officer

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

	DATE	BEGINNING RECEIPT NUMBER	ENDING RECEIPT NUMBER	TOTAL RECEIPTS ISSUED	TOTAL RECEIPT AMOUNT	COUNTY TREASURER DEPOSIT AMOUNT	DATE OF DEPOSIT	RECEIPT NUMBER	DEPOSIT SLIP NUMBER
1	12/1/2015								231
2	12/2/2015								231
3	12/3/2015								231
	12/4/2015								231
5	12/5/2015	378010	378028	19	$ 76.00	$ 76.00	12/5/2015	193133	231 00954
6	12/6/2015	378029	378065	37	$ 148.00	$ 148.00	12/6/2015	193134	231 00955
7	12/7/2015								231
8	12/8/2015								231
9	12/9/2015								231
10	12/10/2015								231
11	12/11/2015								231
12	12/12/2015	378066	378078	13	$ 52.00	$ 52.00	12/12/2015	193357	231 00956
13	12/13/2015	378079	378089	11	$ 44.00	$ 44.00	12/13/2015	193358	231 00957
14	12/14/2015								231
15	12/15/2015								231
16	12/16/2015								231
17	12/17/2015								231
18	12/18/2015								231
19	12/19/2015	378090	378111	22	$ 88.00	88.00	12/19/2015	193726	231 00958
20	12/20/2015	378112	378141	30	$ 120.00	$ 120.00	12/20/2015	193727	231 00959
21	12/21/2015								231
22	12/22/2015								231
23	12/23/2015								231
24	12/24/2015								231
25	12/25/2015								231
26	12/26/2015	378142	378157	16	$ 64.00	$ 64.00	12/26/2015	193728	231 00960
27	12/27/2015	378158	378175	18	$ 72.00	$ 72.00	12/27/2015	193729	231 00961
28	12/28/2015								231
29	12/29/2015								231
30	12/30/2015								231
31	12/31/2015								231
					664.00	$664.00			
					166 x	$4.00		$664.00	

LESS: TOTAL AMOUNTS REMITTED TO GENERAL FUND---------- $664.00
TOTAL FUNDS DUE TO THE COUNTY TREASURER---------- $664.00

PREPARED BY: Gerardo Flores

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

12/30/2015 1-4-16
DATE

IEFORE THE FIFTH (5TH) WORKING DAY OF THE FOLLOWING MONTH.
COUNTY AUDITOR'S FORM: RE-PCT.#3-001 REVISED:9/5/05

HIDALGO COUNTY AUDITOR'S OFFICE
APPROVED BY:
DATE: 1/7/16

HIDALGO COUNTY, TEXAS
ANZALDUAS PARK, PRECINCT 3
MONTHLY REPORT FOR THE MONTH ENDING
January 2016

PBC

	DATE	BEGINNING RECEIPT NUMBER	ENDING RECEIPT NUMBER	TOTAL RECEIPTS ISSUED	TOTAL RECEIPT AMOUNT	COUNTY TREASURER DEPOSIT AMOUNT	DATE OF DEPOSIT	RECEIPT NUMBER	DEPOSIT SLIP NUMBER	
1	1/1/2016								231	
2	1/2/2016 ✓	378176	378178	3	$12.00	$12.00	1/2/2016	193881	231	00962
3	1/3/2016 ✓	378179	378191	13	$ 52.00	$ 52.00	1/3/2016	193882	231	00963
4	1/4/2016								231	
5	1/5/2016								231	
6	1/6/2016								231	
7	1/7/2016								231	
7	1/8/2016								231	
9	1/9/2016 ✓	378192	378235	44	$ 176.00	$ 176.00	1/9/2016	194108	231	00964
10	1/10/2016 ✓	378236	378263	28	$ 112.00	$ 112.00	1/10/2016	194109	231	00965
11	1/11/2016								231	
12	1/12/2016								231	
13	1/13/2016								231	
14	1/14/2016								231	
15	1/15/2016								231	
16	1/16/2016 ✓	378264	378287	24	$96.00	$96.00	1/16/2016	194316	231	00966
17	1/17/2016 ✓	378288	378343	56	$ 224.00	$ 224.00	1/17/2016	194317	231	00967
18	1/18/2016								231	
19	1/19/2016								231	
20	1/20/2016								231	
21	1/21/2016								231	
22	1/22/2016								231	
23	1/23/2016 ✓	378344	378374	31	$124.00	$124.00	1/23/2016	194585	231	00968
24	1/24/2016 ✓	378375	378472	98	$392.00	$392.00	1/24/2016	194587	231	00969
25	1/25/2016								231	
26	1/26/2016								231	
27	1/27/2016								231	
28	1/28/2016								231	
29	1/29/2016								231	
30	1/30/2016 ✓	378473	378537	65	$ 260.00	$ 260.00	1/30/2016	194876	231	00970
31	1/31/2016 ✓	378538	378650	113	$452.00	$ 452.00	1/31/2016	194878	231	00971
					1,900.00					
					475 x	$4.00			$1,900.00	

TOTAL AMOUNT DUE TO GENERAL FUND——1100-347-40-123-000-0-000—— $ 1,900.00
LESS: TOTAL AMOUNTS REMITTED TO GENERAL FUND—— $1,900.00
TOTAL FUNDS DUE TO THE COUNTY TREASURER——

PREPARED BY: Gerardo Flores Date: 2/2/2016

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

JOSE M. FLORES
COMMISSIONER PRCT NO. 3

2-3-16
DATE

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

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

HIDALGO COUNTY AUDITOR'S OFFICE
APPROVED BY:
DATE: 2/4/16 2/5/16

X1

COUNTY of HIDALGO

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

EDINBURG, TEXAS 78539

February 5, 2016

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

Re: Review of *Monthly Fees Report* and Supporting Documentation
For the months of December 2015 and January 2016

Dear Commissioner Flores:

We conducted a review of the Anzalduas Park *Monthly Fees Reports* and supporting documentation for the months of December 2015 and January 2016 in accordance with Local Government Code §115.002(a) and (b). The objective of the review was to determine whether collections were properly accounted and reported.

Scope:
The scope of the review was limited to collections reported by your office on the *Monthly Fees Reports* for the months of December 2015 and January 2016. Our review was not designed nor intended to be a detailed study of every relevant control system, procedure, or transaction. Accordingly, the opportunities for improvement presented in this report may not be all-inclusive of areas where improvements could be made.

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

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

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

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

HIDALGO COUNTY DISTRICT JUDGES

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

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

Conclusion:
Total collections for the month of December 2015 were $664.00 and $1,900.00 for the month of January 2016. Based on the results of our review, we have concluded that fees collected were generally properly accounted and reported; however, the system of internal controls for the collection and safeguarding of cash requires improvement as noted in the following observation.

Observation No. 1:
A $4.00 park entrance fee is collected from vehicles entering the Anzalduas Park on Saturdays and Sundays. Commissioners Court approved to increase the park entrance fee from $2.00 to $4.00 on March 23, 1993. A review of the County's financial records indicated that a park entrance fee has been collected since at least 1992. Commissioners Court may set and approve park entrance fees if approved by a majority of qualified voters through a referendum election; however, evidence that a referendum election was conducted was not provided. According to the Anzalduas Park staff, they were not aware if and when a referendum election was held to approve the collection of the park entrance fee.

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

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

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

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

Recommendation:
Management should develop and implement formal procedures to ensure that 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 February 29, 2016.

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, Linda Fong, First Assistant Auditor, at ext. 4668, or me at 4604.

Respectfully,

Ray Eufracio, CPA
County Auditor

cc: Valde Guerra, County Executive Officer

COUNTY OF HIDALGO, TEXAS
SCHEDULE OF RECIPTS AND DEPOSITS FOR THE MONTH OF: Dec-15
PRECINCT 2, SANITATION PROGRAM

	Receipt Date	Receipt # Sequence BEG #	Receipt # Sequence END #	Total Collected	Credit Card Amount (Direct Deposit)	LONE STAR NATIONAL BANK Deposit Amount	Date of Deposit	Deposit Slip Number	COUNTY TREASURER Receipt Date	Receipt Number	Diff on Dates	OVER/ (SHORT)
1	1-Dec	222-02160	222-02161	$ 50.00	$ -	$ 50.00	12/1/2015	222 00217	12/7/2015	193100	-6	$ -
2	2-Dec	222-02162	222-02164	$ 100.00	$ -	$ 100.00	12/2/2015	222 00218	12/7/2015	193101	-5	$ -
3	3-Dec	222-02165	222-02169	$ 125.00	$ 25.00	$ 100.00	12/3/2015	222 00219	12/7/2015	193102	-4	$ -
4	4-Dec	222-02170	222-02172	$ 75.00	$ -	$ 75.00	12/4/2015	222 00220	12/10/2015	193210	-6	$ -
5	5-Dec	CLOSED						222			0	$ -
6	6-Dec	CLOSED						222			0	$ -
7	7-Dec	222-02173	222-02174	$ 50.00	$ -	$ 50.00	12/7/2015	222 00221	12/10/2015	193211	-3	$ -
8	8-Dec	222-02175	222-02178	$ 100.00	$ -	$ 100.00	12/8/2015	222 00222	12/14/2015	193320	-6	$ -
9	9-Dec	222-02179	222-02181	$ 125.00	$ 50.00	$ 75.00	12/9/2015	222 00223	12/14/2015	193321	-5	$ -
10	10-Dec	222-02182	222-02183	$ 50.00	$ -	$ 50.00	12/10/2015	222 00224	12/21/2015	193534	-11	$ -
11	11-Dec	222-02184	222-02186	$ 75.00	$ -	$ 75.00	12/11/2015	222 00225	12/21/2015	193535	-10	$ -
12	12-Dec	CLOSED						222			0	$ -
13	13-Dec	CLOSED						222			0	$ -
14	14-Dec	222-02187	222-02193	$ 175.00	$ -	$ 175.00	12/14/2015	222 00226	12/21/2015	193536	-7	$ -
15	15-Dec	222-02194	222-02196	$ 75.00	$ -	$ 75.00	12/15/2015	222 00227	12/21/2015	193537	-6	$ -
16	16-Dec	222-02197	222-02198	$ 50.00	$ -	$ 50.00	12/16/2015	222 00228	12/29/2015	193722	-13	$ -
17	17-Dec	222-02199	222-02201	$ 100.00	$ -	$ 100.00	12/17/2015	222 00229	12/29/2015	193723	-12	$ -
18	18-Dec	222-02202	222-02207	$ 150.00	$ 25.00	$ 125.00	12/18/2015	222 00230	12/29/2015	193724	-11	$ -
19	19-Dec	CLOSED						222			0	$ -
20	20-Dec	CLOSED						222			0	$ -
21	21-Dec	222-02208	222-02210	$ 100.00	$ -	$ 100.00	12/21/2015	222 00231	12/29/2015	193725	-8	$ -
22	22-Dec	222-02211	222-02214	$ 175.00	$ 100.00	$ 75.00	12/22/2015	222 00232	12/30/2015	193822	-8	$ -
23	23-Dec	222-02215	222-02217	$ 75.00	$ 25.00	$ 50.00	12/23/2015	222 00233	12/30/2015	193825	-7	$ -
24	24-Dec	HOLIDAY						222			0	$ -
25	25-Dec	HOLIDAY						222			0	$ -
26	26-Dec	CLOSED						222			0	$ -
27	27-Dec	CLOSED						222			0	$ -
28	28-Dec	222-02218	222-02223	$ 150.00	$ 25.00	$ 125.00	12/28/2015	222 00234	12/30/2015	193827	-2	$ -
29	29-Dec	222-02224	222-02229	$ 225.00	$ 100.00	$ 125.00	12/29/2015	222 00235	12/30/2015	193830	-1	$ -
30	30-Dec	222-02230	222-02235	$ 250.00	$ 100.00	$ 150.00	12/30/2015	222 00236	12/30/2015	193833	0	$ -
31	31-Dec	HOLIDAY						222			0	$ -
		TOTALS		$ 2,275.00	$ 450.00	$ 1,825.00						$ -

X25 X1 ^ ^ ^ X25

TOTAL AMOUNT DUE TO GENERAL FUND---------1100-322-70-122-000-0-000----------	$ 2,275.00
LESS: TOTAL AMOUNT REMITTED TO GENERAL FUND (DIRECT DEPOSIT)----------	$ 450.00
TOTAL FUNDS DUE TO THE COUNTY TREASURER----------	$ 1,825.00

X1

PREPARED BY: Belinda de Martinez

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

Enrique Zamora
APPROVED BY

1/21/16
DATE

2016 JAN 21 PM 4 35

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

RECEIVED BY
COUNTY AUDITOR

HIDALGO COUNTY AUDITOR'S OFFICE
APPROVED BY:
DATE: 1/22/16

X1

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

February 8, 2016

The Honorable Eduardo Cantu
Hidalgo County Commissioner 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 December 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 December 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 December 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.

- 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 December 2015 were $2,275.00. Based on the results of our review, we have concluded that fees collected were generally properly accounted and reported.

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

Respectfully,

Ray Eufracio, CPA
County Auditor

cc: Valde Guerra, County Executive Officer

COUNTY OF HIDALGO, TEXAS
SCHEDULE OF RECIPTS AND DEPOSITS FOR THE MONTH OF: Dec-15
PRECINCT 4, SANITATION PROGRAM

	Receipt Date	Receipt # Sequence BEG #	Receipt # Sequence END #	Total Collected	Credit Card Amount (Direct Deposit)	LONE STAR NATIONAL BANK Deposit Amount	Date of Deposit	Deposit Slip Number	COUNTY TREASURER Receipt Date	Receipt Number	Diff on Dates	OVER/ (SHORT)
1	1-Dec	242-12415	242-12451	$ 1,050.00	$ 200.00	$ 850.00	12/1/2015	242 234	12/4/2015	193054	-3	$ -
2	2-Dec	242-12452	242-12486	$ 1,000.00	$ 175.00	$ 825.00	12/2/2015	242 235	12/7/2015	193091	-5	$ -
3	3-Dec	242-12487	242-12517	$ 875.00	$ 200.00	$ 675.00	12/3/2015	242 236	12/7/2015	193092	-4	$ -
4	4-Dec	242-12518	242-12572	$ 1,675.00	$ 325.00	$ 1,350.00	12/4/2015	242 237	12/10/2015	193218	-6	$ -
5	5-Dec	SAT						242			0	$ -
6	6-Dec	SUN						242			0	$ -
7	7-Dec	242-12573	242-12644	$ 2,150.00	$ 225.00	$ 1,925.00	12/7/2015	242 238	12/10/2015	193221	-3	$ -
8	8-Dec	242-12645	242-12678	$ 1,025.00	$ 350.00	$ 675.00	12/8/2015	242 239	12/10/2015	193222	-2	$ -
9	9-Dec	242-12679	242-12709	$ 925.00	$ 200.00	$ 725.00	12/9/2015	242 240	12/11/2015	193259	-2	$ -
10	10-Dec	242-12710	242-12742	$ 1,125.00	$ 250.00	$ 850.00	12/10/2015	242 241	12/17/2015	193446	-7	$ 25.0
11	11-Dec	242-12743	242-12807	$ 1,800.00	$ 375.00	$ 1,425.00	12/11/2015	242 242	12/17/2015	193447	-6	$ -
12	12-Dec	SAT						242			0	$ -
13	13-Dec	SUN						242			0	$ -
14	14-Dec	242-12808	242-12867	$ 1,650.00	$ 150.00	$ 1,500.00	12/14/2015	242 243	12/21/2015	193538	-7	$ -
15	15-Dec	242-12868	242-12902	$ 1,050.00	$ 25.00	$ 1,025.00	12/15/2015	242 244	12/21/2015	193543	-6	$ -
16	16-Dec	242-12903	242-12937	$ 1,050.00	$ 350.00	$ 700.00	12/16/2015	242 245	12/21/2015	193544	-5	$ -
17	17-Dec	242-12938	242-12975	$ 1,125.00	$ 150.00	$ 975.00	12/17/2015	242 246	12/21/2015	193545	-4	$ -
18	18-Dec	242-12976	242-13017	$ 1,250.00	$ 200.00	$ 1,050.00	12/18/2015	242 247	1/4/2016	193870	-17	$ -
19	19-Dec	SAT						242			0	$ -
20	20-Dec	SUN						242			0	$ -
21	21-Dec	242-12018	242-13066	$ 1,375.00	$ 350.00	$ 1,025.00	12/21/2015	242 249	1/4/2016	193873	-14	$ -
22	22-Dec	242-13067	242-13106	$ 1,200.00	$ 175.00	$ 1,025.00	12/22/2015	242 250	1/4/2016	193877	-13	$ -
23	23-Dec	242-13107	242-13157	$ 1,650.00	$ 350.00	$ 1,300.00	12/23/2015	242 251	1/4/2016	193878	-12	$ -
24	Dec	HOLIDAY	XMAS					242			0	$ -
25	25-Dec	HOLIDAY	XMAS					242			0	$ -
26	26-Dec	SAT						242			0	$ -
26	27-Dec	SUN						242			0	$ -
27	28-Dec	242-13158	242-13245	$ 3,125.00	$ 550.00	$ 2,575.00	12/28/2015	242 252	1/4/2016	193880	-7	$ -
29	29-Dec	242-13246	242-13296	$ 1,775.00	$ 325.00	$ 1,450.00	12/29/2015	242 253	1/7/2016	193991	-9	$ -
30	30-Dec	242-13297	242-13331	$ 1,025.00	$ 300.00	$ 725.00	12/30/2015	242 254	1/8/2016	194010	-9	$ -
31	31-Dec	HOLIDAY	NEW YR					242			0	$ -
		TOTALS		$ 27,900.00	$ 5,225.00	$ 22,650.00						$ 25.0

*Many (wrong number) - 25.00
27,875.00 $27,875.00

TOTAL AMOUNT DUE TO GENERAL FUND----------1100-322-70-124-000-0-000----------	$ 27,900.00
LESS: TOTAL AMOUNT REMITTED TO GENERAL FUND (DIRECT DEPOSIT)----------	$ 5,225.00
TOTAL FUNDS DUE TO THE COUNTY TREASURER----------	$ 22,675.00

PREPARED BY: David J. Curiel

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

Manuel A. Garcia
APPROVED BY

11/11/16
DATE

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

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

HIDALGO COUNTY AUDITOR'S OFFICE
APPROVED BY: Bmo
DATE: 2/2/16 2/8/16

COUNTY of HIDALGO

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

EDINBURG, TEXAS 78539

February 8, 2016

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

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

Dear Commissioner Palacios:

We conducted a limited scope review of the Precinct 4 Sanitation Program *Monthly Fees Report* and all supporting documentation for the month of December 2015 pursuant to Local Government Code §115.002 (a) and (b). The objective of the review was to determine if fees collected were properly accounted and reported.

Scope:
The scope of our review was limited to collections reported on the *Monthly Fees Report* for the month of December 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 signatures on the *Monthly Fees Report* to ensure that the reports were signed by an authorized signatory as documented on the "Authorized Signatories Form."
- Verified the mathematical accuracy of the *Monthly Fees Report* by footing and cross-footing the report.
- Reviewed receipts issued to determine if proper fee amounts were collected and reported.
- Verified that receipts and permits issued followed a sequential order.

HIDALGO COUNTY DISTRICT JUDGES

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

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

Conclusion:
Total collections for the month of December 2015 were $27,875.00. 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 call 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 Eufracio, CPA
County Auditor

cc: Valde Guerra, County Executive Officer

Constable Celestino Avila Jr. Monthly Report

For the Month Ending December 2015, PBC

Date	Plaintiff	Defendant	Receipt #	Cause #	Type of Service	In/Out County	Court	Treasurer #	Amount Due
Tuesday, December 01, 2015	Max Fine Furniture	Daniel Ybarra (RECALLED)	C1-2015-180	SC15-0104-J12	Small Claims	In County	Daniel Ybarra	193027	$75.00
Tuesday, December 01, 2015	Max Fine Furniture	Regina Vasquez Florencio	C1-2015-181	SC15-0103-J12	Small Claims	In County	ina Vasquez Flore	193027	$75.00
Tuesday, December 01, 2015	Max Fine furniture	Josue Eguia (RECALLED)	C1-2015-182	SC15-0106-J12	Small Claims	In County	Josue Eguia	193027	$75.00
Tuesday, December 01, 2015	Max Fine Furniture	Blanca Esthela Rivas Sosas	C1-2015-183	SC15-0105-J12	Small Claims	In County	ca Esthela Rivas S	193027	$75.00
Tuesday, December 01, 2015	Max Fine Furniture	Jessica N. Pena (RECALLED)	C1-2015-184	SC15-0102-J12	Small Claims	In County	Jessica N. Pena	193027	$75.00
Tuesday, December 01, 2015	Max Fine Furniture	Juan Guadalupe Rodriguez	C1-2015-185	SC15-0108-J12	Small Claims	In County	Guadalupe Rodri	193027	$75.00
Tuesday, December 01, 2015	Max Fine Furniture	Josue Eguia (RECALLED)	C1-2015-186	SC15-0109-J12	Small Claims	In County	Josue Eguia	193027	$75.00
Tuesday, December 01, 2015	Max Fine Furniture	Ofelia Martinez Salazar	C1-2015-187	SC15-0107-J12	Small Claims	In County	elia Martinez Sala	193027	$75.00
Wednesday, December 02, 20	Therapy at Home	Con Brazos Abiertos, Home Health	C1-2015-188	SC15-0110-J12	Small Claims	In County	iertos Home Healt	193093	$75.00
Thursday, December 03, 2015	Dalila Villanueva	Arlet Briseno	C1-2015-189	SC15-0118-J12	Small Claims	In County	Arlet Briseno	193094	$75.00

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 1*

Prepared by: _____ *Administrative Assistant II*

Date	Plaintiff	Defendant	Receipt #	Cau	Type of Service	In/Out County	Court	Treasurer #	Amount Du
Wednesday, December 09, 20	Wells Fargo Bank N.A	Nicholas A Cadena	C1-2015-190	LT15-0154-J12	FED	In County	A. Cadena and all	193566	$75.00
Monday, December 14, 2015	Evangelina C, Tafolla	Al Torres, A'LS Monuments	C1-2015-191	SC15-0121-J12	Small Claims	In County	Al Torres	193567	$75.00
Monday, December 14, 2015	SES Foam LLC	Brendy Cepeda	C1-2015-192	DC-14-11756	Writ of Execution	Out County	Brendy Cepeda	193567	$200.00
Monday, December 14, 2015	Manuel E. Perez	Jorge Humberto Acevedo	C1-2015-193	SC15-0122-J12	Small Claims	In County	ge Humberto Acev	193567	$75.00
Wednesday, December 16, 20	Max Fine Furniture	Israel Perez	C1-2015-194	SC15-0127-J12	Small Claims	In County	Israel Perez	193568	$75.00
Wednesday, December 16, 20	Max Fine Furniture	Maria I. Gomez	C1-2015-195	SC15-0125-J12	Small Claims	In County	Maria I. Gomez	193568	$75.00
Wednesday, December 16, 20	Max Fine Furniture	Dorina Rivera	C1-2015-196	SC15-0126-J12	Small Claims	In County	Dorina Rivera	193568	$75.00
Thursday, December 17, 2015	San Isidro Independent School District	Maria DeLuna, Armando DeLuna, Armando DeLunaJr. And/or Priscilla DeLuna or Wherever she/he/they may be found	C1-2015-197	DC-14-618	Citation	Out County	nando DeLuna, Ar	193570	$75.00
Monday, December 21, 2015	Max Fine Furniture	Elysha Nicole Garza	C1-2015-198	SC15-0133-J12	Small Claims	In County	lysha Nicole Garz	193758	$75.00
Monday, December 21, 2015	Max Fine Furniture	Tracy Ocanas	C1-2015-199	SC15-0132-J12	Small Claims	In County	Tracy Ocanas	193758	$75.00
Monday, December 21, 2015	Max Fine Furniture	Beatriz Pina (NOT SERVED)	C1-2015-200	SC15-0131-J12	Small Claims	In County	Beatriz Pina	193758	$75.00

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 1*

Prepared by: _____ *Administrative Assistant II*

Date	Plaintiff	Defendant	Receipt #	Cause #	Type of Service	In/Out County	Court	Treasurer #	Amount Due
Monday, December 21, 2015	Max Fine Furniture	Olga Leticia Corona	C1-2015-201	SC15-0129-J12	Small Claims	In County	Olga Leticia Coron	193758	$75.00
Monday, December 21, 2015	Prakash & Aarti Pasupathy	Delia Alaniz	C1-2015-202	JS15-31014A	Small Claims	Out County	Delia Alaniz	193758	$75.00
Monday, December 21, 2015	Siesta Retirement Village	Lynn Kruse	C1-2015-203	SC15-0143-J12	Small Claims	In County	Lynn Kruse	193758	$75.00
Monday, December 21, 2015	Siesta Retirement Village	Max Kruse	C1-2015-204	SC15-0143-J12	Small Claims	In County	Max Kruse	193758	$75.00
Tuesday, December 22, 2015	Rita H. Strickland	Maribel M. Martinez	C1-2015-205	LT15-0182-J12	FED	In County	Maribel M. Martine	193759	$75.00
Wednesday, December 23, 20 15	Elsa State Bank & Trust Co.	Ricky Shane Durbin	C1-2016-206	CL-15-3396-A	Writ of Seq	In County	Durbin d/b/a Shane	194066	$200.00
Wednesday, December 23, 20 15	Elsa State Bank & Trust Co.	Ricky Shane Durbin D/B/A Shane Durbin Farms	C1-2016-207	CL-15-3396-A	Citation	In County	urbin D/B/A Shan	194066	$75.00
Grand Total									$2,350.00

X25

HIDALGO COUNTY AUDITOR'S OFFICE
APPROVED BY: [signature]
DATE: 1/27/16 1/25/16

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

Approved by: [signature] *Constable, Precinct 1*

Prepared by: [signature] *Administrative Assistant II*

COUNTY of HIDALGO

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

EDINBURG, TEXAS 78539

February 5, 2016

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 December 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 December 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 December 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.

- 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 December 2015 were $2,350.00. 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, Fist Assistant Auditor, at ext. 4668, or me at ext. 4604.

Respectfully,

Ray Eufracio, CPA
County Auditor

cc: Valde Guerra, County Executive Officer

RECEIVED BY
COUNTY AUDITOR
2016 JAN 11 PM 1 29

CONSTABLE MARTIN CANTU MONTHLY REPORT

For the Month Ending December

DATE	PLAINTIFF'S 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	Const Sale	TREASURER RECEIPT	AMOUNTS DUE TO COUNTY
12/2/2015	Emily Trapp	Kevin Trapp	9657-2	15-3122-DMC	Summons	X				X			193063	$75.00
12/7/2015	Moises Constante	Ernestina Constante	9658-2	2015-FAM-5371-B	Ciation	X				X			193212	$75.00
12/11/2015	Celia Cano Garza	Remeo Joseph Garza	9659-2	15-11-12532-CV	Ciation	X				X			193308	$75.00
12/17/2015	Oscar Limas	San Juanita Olver	9660-2	15-SC-00190-JP2-1	Ciation	X				X			193574	$75.00
12/21/2015	Brief CB SBLII-FTX, LLC	Rio Bank and Frost Bank	9661-2	2015-DCL-06879	Writ of Garnishment	X				X			193776	$80.00
12/21/2015	Blueline Rental, LLC	Texas Descon, OP and The Guarantee Co.	9662-2	DC-15-357	Ciation	X				X			193776	$75.00
12/21/2015	Hidalgo County	Rafael Garcia Aguirre	9663-2	T-633-11-G	Order of Sale / Levy		X			X			193776	$275.00
12/28/2015	Green Mountain	Susy's Dance Fitnesses	9664-2	C-1128-15-21	Writ of Excution		X	X					193778	$200.00
12/28/2015	Ariel Financial Service	Juan M/ Villa	9665-2	2005-CV-00126-CV-JP1-1	Writ of Excution	X		X					193778	$200.00
12/30/2015	Edinburg ISD & STC	Arnold Escobar	9666-2	T-1255-11-G	Order of Sale / Levy		X			X			193865	$275.00
12/30/2015	Edinburg ISD & STC	Martin Ramirez	9667-2	T-2080-11-H	Order of Sale / Levy		X			X			193865	$270.00
12/30/2015	Edinburg ISD & STC	Victor Rodriguez	9668-2	T-0791-12-I	Order of Sale / Levy		X			X			193865	$275.00
12/30/2015	Edinburg ISD & STC	Sergio S. Pedraza	9669-2	T-2171-12-I	Order of Sale / Levy		X			X			193865	$275.00
12/30/2015	Edinburg ISD & STC	Arturo Solis	9670-2	T-3094-12-A	Order of Sale / Levy		X			X			193865	$275.00
12/30/2015	Edinburg ISD & STC	Heron Rodriguez	9671-2	T-3264-12-B	Order of Sale / Levy		X			X			193865	$270.00
													Page Total	$2,770.00
													Grand Total	$

THE COUNTY OF HIDALGO TEXAS

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: X25

County Auditor's Form AS-C-002 Revised: 1/13

RECEIVED BY
COUNTY AUDITOR
2016 JAN 11 PM 1 29

CONSTABLE MARTIN CANTU MONTHLY REPORT

For the Month Ending December

DATE	PLAINTIFF'S 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	Const Sale	TREASURER RECEIPT	AMOUNTS DUE TO COUNTY
12/30/2015	Edinburg ISD & STC	Rodolfo Solis Sr.	9672-2	T-1796-13-D	Order of Sale / Levy		X			X			193865	$275.00
12/30/2015	Edinburg ISD & STC	Jose Angel Gamboa	9673-2	T-784-11-E	Order of Sale / Levy		X			X			193865	$275.00
12/30/2015	Edinburg ISD & STC	Romelia Martinez	9674-2	T-0762-12-F	Order of Sale / Levy		X			X			193865	$270.00
12/30/2015	Edinburg ISD & STC	Agapita M. Navarez	9675-2	T-1787-12-H	Order of Sale / Levy		X			X			193865	$275.00
12/30/2015	Edinburg ISD & STC	Joaquin Leburn	9676-2	T-1951-13-I	Order of Sale / Levy		X			X			193865	$275.00
12/30/2015	Donna ISD	South Texas College	9677-2	T-2149-11-J	Order of Sale / Levy		X			X			193865	$275.00
													Page Total	$1,645.00
													Grand Total	$4,415.00

THE COUNTY OF HIDALGO TEXAS

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: _____

X25 A

County Auditor's Form AS-C-002 Revised 1/13

HIDALGO COUNTY AUDITOR'S OFFICE
APPROVED BY: Bmo L.C.
DATE: 1/14/16 2/5/16

X
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COUNTY of HIDALGO

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

EDINBURG, TEXAS 78539

February 5, 2016

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

Ref: Review of *Monthly Fees Report* and Supporting Documentation
For the month of December 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 December 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 December 2015. Our review was not designed nor intended to be a detailed study of every relevant control system, procedure, or transaction. Accordingly, the opportunities for improvement presented in this report may not be all-inclusive of areas where improvement could be made.

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

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

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

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

HIDALGO COUNTY DISTRICT JUDGES

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

- Verified that 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 December 2015 were $4,415.00. 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 Eufracio, CPA
County Auditor

cc: Valde Guerra, County Executive Officer

CONSTABLE, PCT. 3 LARRY GALLARDO MONTHLY REPORT

For the Month Ending December PBC

COPY

DATE	PLAINTIFF'S 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	Const Sale	TREASURER RECEIPT	AMOUNTS DUE TO COUNTY
12/4/2015	JEFREY POLLOK	LONGHORN PAVING & OILFIELD SERVICES INC.	C3-2015-171	SC15-0056	CITATION (WILSON CO)	X		X					193561	$ 75.00
12/7/2015	EDINBURG CISD, ET AL	BUTCH'S OILFIELD SERVICES INC	C3-2015-172	T-2030-15-F	TAX WARRANT		X			X			193562	$ 200.00
12/7/2015	NATHAN KORUS	BELINDA MONTELONGO	C3-2015-173	JP04-15-SC00008257	CITATION (TARRANT CO)	X		X					193562	$ 75.00
12/7/2015	JAVIER ALVAREZ	STRONG STRUCTURAL STEEL, ET AL	C3-2015-174	CL-15-1341-E	CITATION		X		X				193562	$ 75.00
12/10/2015	PSJA ISD, ET AL	DE LUCIO TRUCKS, LLC	C3-2015-175	T-2029-15-E	TAX WARRANT & 1 CERTIFIED MAIL		X			X			193563	$ 215.00
12/14/2015	CITY OF MISSION	CASEY D. WEAVER & LYDIA C. WEAVER	C3-2015-176	C-8154-14-J	WRIT OF POSSESSION		X			X		2016 JAN 11 PM	193564	$ 200.00
12/14/2015	MARCO ANTONIO MARTINEZ	FABIOLA YDITH MARTINEZ	C3-2015-177	201572848	CITATION (HARRIS CO)	X				X			193564	$ 75.00
12/15/2015	SOUTH TEXAS FEDERAL CREDIT UNION	OLIVIA CANTU & JUAN J. LUGO	C3-2015-178	CL-15-4193-G	WRIT OF SEQUESTRATION & CITATION X2		X		X				193565	$ 350.00
12/21/2015	PSJA ISD, ET AL	BERA GLASS PROCESSING	C3-2015-179	T-2436-15-C	TAX WARRANT		X			X			193690	$ 200.00
12/21/2015	CITY OF BAYTOWN	ERNANDO J. CORTEZ	C3-2015-180	2015-26045	CITATION (HARRIS CO)	X				X			193690	$ 75.00
12/22/2015	HIDALGO COUNTY	RAFAEL GARCIA AGUIRRE, ET AL	C3-2015-181	T-633-11-G	LEVY, DEED, & NOTICE PKG & ORDER OF SALE		X			X			193761	$ 275.00
12/22/2015	MERCEDES ISD	ROQUE DE LEON, ET AL	C3-2015-182	T-0513-12-C	LEVY, DEED, & NOTICE PKG & ORDER OF SALE		X			X			193761	$ 275.00
12/22/2015	EDINBURG CISD, ET AL	RAYMOND H. MORALES	C3-2015-183	T-0820-12-J	LEVY, DEED, & NOTICE PKG & ORDER OF SALE		X			X			193761	$ 275.00
12/22/2015	EDINBURG CISD, ET AL	RAYMOND H. MORALES	C3-2015-184	T-0820-12-J	LEVY, DEED, & NOTICE PKG & ORDER OF SALE		X			X			193761	$ 275.00
12/22/2015	HIDALGO COUNTY	ESTELA T. GARCIA	C3-2015-185	T-1339-12-B	LEVY, DEED, & NOTICE PKG & ORDER OF SALE		X			X			193761	$ 275.00
													Page Total	$ 2,915.00
													Grand Total	

RECEIVED BY COUNTY AUD

THE COUNTY OF HIDALGO TEXAS

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 3

Prepared by: _____

CONSTABLE, PCT. 3 LARRY GALLARDO MONTHLY REPORT

For the Month Ending December

DATE	PLAINTIFF'S 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	Const Sale	TREASURER RECEIPT	AMOUNTS DUE TO COUNTY
12/22/2015	MERCEDES ISD	JOSE T. MONTOYA	C3-2015-186	T-2895-12-F	LEVY, DEED & NOTICE PKY. & ORDER OF SALE		X			X			193761	$ 275.00
12/22/2015	MONTE ALTO ISD	LUPE GARCIA	C3-2015-187	T-1542-13-G	LEVY, DEED & NOTICE PKY. & ORDER OF SALE		X			X			193761	$ 275.00
12/22/2015	MONTE ALTO ISD	LUPE GARCIA CONSTRUCTION, INC.	C3-2015-188	T-1542-13-G	LEVY, DEED & NOTICE PKY. & ORDER OF SALE		X			X			193761	$ 275.00
12/22/2015	EDINBURG CISD	JP MORGAN CHASE BANK	C3-2015-189	T-1555-13-G	LEVY, DEED & NOTICE PKY. & ORDER OF SALE		X			X			193761	$ 275.00
12/22/2015	PSJA ISD	FRANCISCO A. ORTIZ	C3-2015-190	T-1933-13-C	LEVY, DEED & NOTICE PKY. & ORDER OF SALE		X			X			193761	$ 275.00
12/22/2015	MERCEDES ISD	BIRTHA AMABELIA CASTRO	C3-2015-191	T-2015-13-D	LEVY, DEED & NOTICE PKY. & ORDER OF SALE		X			X			193761	$ 275.00
12/22/2015	EDINBURG CISD	ERICK ROBERT NUNEZ LOPEZ	C3-2015-192	T-2236-13-E	LEVY, DEED & NOTICE PKY. & ORDER OF SALE		X			X			193761	$ 275.00
12/22/2015	PSJA ISD	HORTECIA R. PINA	C3-2015-193	T-2241-13-D	LEVY, DEED & NOTICE PKY. & ORDER OF SALE		X			X			193761	$ 275.00
12/22/2015	VALLEY VIEW ISD	LAURA IRENE ALANIZ	C3-2015-194	T-0533-14-E	LEVY, DEED & NOTICE PKY. & ORDER OF SALE		X			X			193761	$ 275.00
12/22/2015	HIDALGO COUNTY	ROBERT E. PICKET, ET AL	C3-2015-195	T-0703-14-D	LEVY, DEED & NOTICE PKY. & ORDER OF SALE		X			X			193761	$ 275.00
12/22/2015	SHARYLAND ISD	JESUS R. PENA	C3-2015-196	T-1678-14-J	LEVY, DEED & NOTICE PKY. & ORDER OF SALE		X			X			193761	$ 275.00
12/22/2015	MISSION CISD	COSME PEREZ	C3-2015-197	T-2101-1-J	LEVY, DEED & NOTICE PKY. & ORDER OF SALE		X			X			193761	$ 275.00
12/22/2015	RELIANT ENERGY RETAIL SERVICES	NELDA'S FAMILY RESTAURANT	C3-2015-198	D-14-109MO	WRIT OF EXECUTION		X	X					193761	$ 200.00
12/22/2015	TERRY TURRIBIARTES	JOSE TURRIBIARTES & MAGDALENA TURRIBIARTES	C3-2015-199	14-CV-0805	CITATION X 2 (GALVESTON CO)	X				X			193772	$ 150.00
12/28/2015	LA JOYA ET AL	STORE REAL II	C3-2015-200	T-1306-15-I	TAX WARRANT		X			X			193774	$ 200.00
													Page Total	$ 3,850.00
													Grand Total	

RECEIVED BY COUNTY AUDITOR'S OFFICE 12/29/15

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 3

Prepared by: _____

County Auditor's Form AS-C-002 Revised 3/01

CONSTABLE, PCT. 3 LARRY GALLARDO MONTHLY REPORT

For the Month Ending December

DATE	PLAINTIFF'S 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	Const Sale	TREASURER RECEIPT	AMOUNTS DUE TO COUNTY
12--28-15	VALLEY VIEW ISD	PRESA TRUCKING LLC	C3-2015-201	T-2435-15-C	TAX WARRANT		X			X			193774	$ 200.00
12/28/2015	MISSION CISD	MISSION OPEN MRI	C3-2015-202	T-1147-10-E	TAX WARRANT		X			X			193774	$ 200.00
12/29/2015	J. TERRY TURRUBIATES	JOSE TURRUBIATES & MAGDALENA TURRUBIATES	C3-2015-203	14-CV-0805	CITATION (GALVESTON CO)	X				X			193775	$ 75.00
													Page Total	$ 475.00
													Grand Total	$7,240.00

RECEIVED
COUNTY AUDITOR
2016 JAN 11 PM 3:

HIDALGO COUNTY AUDITOR'S OFFICE
APPROVED BY: Bono
DATE: 1/20/16

X25

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 3

Prepared by: _____

Revised: 3/01

COUNTY of HIDALGO

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

EDINBURG, TEXAS 78539

February 5, 2016

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 December 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 December 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 December 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.
- Verified that procedures for voided receipts were properly followed.

HIDALGO COUNTY DISTRICT JUDGES

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

- 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 December 2015 were $7,240.00. 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 Eufracio, CPA
County Auditor

cc: Valde Guerra, County Executive Officer

CONSTABLE PRECINCT 4 MONTHLY REPORT

PBC

For the Month Ending December 2015

DATE	PLAINTIFF'S 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	Auditor	Const Fee	TREASURER RECEIPT	AMOUNTS DUE TO COUNTY
12/1/2015	TX Enterprises	B&L Farms	10025-4	C-1-CV-009552	Civil Claim - 3	X		2016	X	JAN	14	PM	192987	$225.00
12/1/2015	Erik Rojas; Luis Macias; NG Plastics US, LLC	Jackie Kilpatrick; Pet & Plastic, Inc.	10026-4	31S1500676	Small Claim - 2	X		X					192987	$150.00
12/1/2015	The The Estate of	Lucinda Balderas, Deceased	10027-4	P-37,041	Civil Claim - 2		X		X				192987	$150.00
													Page Total	$525.00
													Grand Total	$525.00

RECEIVED
2016 JAN 14 PM 4 25

X25

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 4

Prepared by _____ Nayla Munoz

HIDALGO COUNTY AUDITOR'S OFFICE
APPROVED BY: _____
DATE: 1/19/16

County Auditor's Form AS-C-002 Revised 3/01

COUNTY of HIDALGO

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

EDINBURG, TEXAS 78539

February 5, 2016

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 December 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 December 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 December 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.
- 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 December 2015 were $525.00. 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 Eufracio, CPA
County Auditor

cc: Valde Guerra, County Executive Officer

COUNTY of HIDALGO

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

EDINBURG, TEXAS 78539

February 4, 2016

The Honorable Pablo Villarreal, Jr., RTA
Hidalgo County Tax Assessor/Collector
2804 S. Business Hwy. 281
Edinburg, Texas 78539

Ref: Review of Delinquent Tax Attorney Payment Request - December 2015
Report No. 2016-11

Dear Mr. Villarreal:

We have completed a limited scope review of the December 2015 payment request prepared by your office for delinquent tax attorney (DTA) fees due to Linebarger, Goggan, Blair, and Sampson LLP ("LGBS") and related supporting documentation. The objective of our limited scope review was to determine if the payment request was accurate and properly authorized.

The scope of our review was limited to a review of the DTA fees collected by your office on behalf of the following entities: Hidalgo County (GHD), Road District 2 (RD2), Road District 5 (RD5), Road District 7 (RD7), Road District 11 (RD11), Road District 12 (RD12), Road District 14 (RD14), Road District 15, State of Texas (TEX); and the payment request prepared by your office for the month ended December 31, 2015. The County Auditor's Office did not review the tax accounts listed on the "Hidalgo County Tax Office Prior Collection Report" that reflected a refund since LGBS stated that they would not seek reimbursement for DTA fees previously paid to the prior DTA firm. Our review was not designed nor intended to be a detailed study of every relevant control system, procedure, or transaction. The responsibility for sound internal controls rests with management.

As part of our review, we reviewed the payment request, the delinquent tax attorney contract, and various collection reports prepared by your office. The following procedures were performed:

- Verified that the payment request was signed and included a certification by the Hidalgo County Tax Assessor/Collector that the "payment represents 15% of the delinquent taxes and penalty and interest collections for the month of December 2015."
- Reviewed the "Hidalgo County Tax Office Prior Collection Report" to determine if the DTA fees were collected at the 15% rate specified in the contract.
- Reviewed the "Hidalgo County Tax Office Prior Collection Report" to determine if the total amount of DTA fees collected agree to the amount transferred to the Hidalgo County Treasurer's Office.

The results of our review revealed that the payment request was generally accurate and properly authorized. More specifically, the following was noted:

- The payment request was signed and included a certification by the Hidalgo County Tax Assessor/Collector that the "payment represents 15% of the delinquent taxes and penalty and interest collections for the month of December 2015."
- Although DTA fees for 216 tax accounts were not collected at the 15% rate specified in the contract; we concluded that the differences in rates were attributed to tax deferrals, small amounts collected, rounding and multiple payments that needed to be added to calculate the 15% (see Exhibit A).

We will proceed to process the December 2015 DTA payment request in the amount of $124,316.84 to LGBS.

If you have any questions, please feel free to call Letty Chavez, Compliance Audit Supervisor, at 318-2511 ext. 4651, Arcy B. Duran, CPA, Director of Audit, at ext. 4645, Linda Fong, First Assistant Auditor at ext. 4668, or me at ext. 4604.

Respectfully,

Ray Eufracio, CPA
Hidalgo County Auditor

Enclosures

cc: Ms. Lucy Canales, Linebarger Goggan Blair & Sampson, LLP

Exhibit A

	Tax Unit	Year	Account No.	Levy Paid	Penalty/Interest Paid	Subtotal Paid	Attorney Paid
1	1	2014	V056306000029700	0.4	0.09	0.49	0.07
2	1	2014	E334508000000300	0.3	0.07	0.37	0.06
3	1	2014	S053000000005900	0.26	0.06	0.32	0.05
4	1	2014	T220000036000100	0.26	0.05	0.31	0.05
5	1	2014	O465081000102400	0.25	0.06	0.31	0.05
6	1	2014	M015000034000105	0.2	0.05	0.25	0.04
7	1	2014	E334507000004700	0.14	0.03	0.17	0.03
8	1	2014	E334510000004900	0.11	0.03	0.14	0.02
9	1	2014	J1800010X3000007	0.07	0.02	0.09	0.01
10	1	2014	M355000070003700	0.05	0.02	0.07	0.01
11	1	2014	T220000036000100	-0.26	-0.05	-0.31	-0.05
12	1	2013	F588000000000100	219.61	64.42	284.03	38.87
13	1	2013	O310009000001100	36.43	11.41	47.84	6.77
14	1	2013	N336000000007500	30.3	9.28	39.58	5.54
15	1	2013	D600001000022605	27.08	8.85	35.93	5.2
16	1	2013	G490000004002000	28.71	8.43	37.14	5.08
17	1	2013	E439502000011700	9.4	2.92	12.32	1.73
18	1	2013	5367500007000600	6.93	2.15	9.08	1.28
19	1	2013	P320002006001200	4	1.23	5.23	0.73
20	1	2013	M385600000001800	0.57	0.2	0.77	0.12
21	1	2013	5001701000003000	0.47	0.17	0.64	0.1
22	1	2013	V331402000002900	0.22	0.08	0.3	0.05
23	1	2013	E330000249000700	0.18	0.06	0.24	0.04
24	1	2013	I223000001058200	0.21	0.07	0.28	0.04
25	1	2013	W375099000000018	0.14	0.05	0.19	0.03
26	1	2013	R206000000062500	0.16	0.05	0.21	0.03
27	1	2013	1670781000774700	0.1	0.04	0.14	0.02
28	1	2013	D280000004000400	0.08	0.03	0.11	0.02
29	1	2013	5244003000000800	0.09	0.03	0.12	0.02
30	1	2012	H215001002001000	142.13	61.6	203.73	28.99
31	1	2012	I223000001042000	93.24	37.29	130.53	17.62
32	1	2012	S295000000029830	89.41	35.17	124.58	16.63
33	1	2012	G410000006002600	23.07	9.08	32.15	4.29
34	1	2012	E445000000001000	21.16	8.39	29.55	3.97
35	1	2012	J183001000003400	18.41	7.42	25.83	3.51
36	1	2012	A080000000102515	15.87	6.04	21.91	2.86
37	1	2012	N860000002002200	12.76	4.8	17.56	2.28
38	1	2012	L622000000005200	10.36	4.1	14.46	1.94
39	1	2012	L087000000002100	0.61	0.29	0.9	0.14
40	1	2012	J816500000000100	0.52	0.24	0.76	0.12
41	1	2012	N420002000000500	0.21	0.09	0.3	0.05
42	1	2012	E26000000D000100	0.08	0.03	0.11	0.02
43	1	2012	T475500000001600	0.08	0.04	0.12	0.02
44	1	2012	Q091000000002400	0.03	0.01	0.04	0.01
45	1	2011	M680000000001200	296.53	129.48	426.01	52.93

Exhibit A

	Tax Unit	Year	Account No.	Levy Paid	Penalty/Interest Paid	Subtotal Paid	Attorney Paid
46	1	2011	N860000002002200	165.54	82.22	247.76	32.53
47	1	2011	C070000099000204	73.87	38.92	112.79	15.52
48	1	2011	5180000002000900	56.81	31.23	88.04	12.52
49	1	2011	D810000000002200	65.81	30.05	95.86	11.75
50	1	2011	R170000000001300	26.28	11.99	38.27	4.77
51	1	2011	R170000000001300	25.77	11.6	37.37	4.68
52	1	2011	W380000507000016	19.25	9.94	29.19	3.95
53	1	2011	L208800000010700	18.46	8.5	26.96	3.44
54	1	2011	A160004000011805	14.01	7.56	21.57	3.03
55	1	2011	G690000009000100	11.76	6.47	18.23	2.63
56	1	2011	L208800000010700	5.64	2.67	8.31	1.05
57	1	2011	S460000007001000	0.09	0.05	0.14	0.02
58	1	2010	L43500000E000303	333.54	187.9	521.44	63.54
59	1	2010	M680000000001200	296.53	165.06	461.59	58.27
60	1	2010	H165001000000900	145.97	80.76	226.73	27.15
61	1	2010	N860000002002200	102.37	63.13	165.5	21.96
62	1	2010	A080000000108900	31.25	20.21	51.46	7.12
63	1	2010	M155000000005100	13.24	8.87	22.11	3.16
64	1	2010	N120003000001025	2.67	1.49	4.16	0.5
65	1	2010	K240000000011325	0.3	0.2	0.5	0.07
66	1	2010	M594702000011700	0.22	0.16	0.38	0.06
67	1	2009	M680000000001200	296.53	200.65	497.18	63.61
68	1	2009	5422500000000800	204.22	138.18	342.4	41.96
69	1	2009	U300001000004400	70.99	53.95	124.94	17.25
70	1	2009	E310000021001100	69.65	50.85	120.5	15.99
71	1	2009	E310000021001100	69.66	50.85	120.51	15.98
72	1	2009	K240000000029304	62.33	40.3	102.63	12.15
73	1	2009	W010000030000723	56.14	35.94	92.08	10.61
74	1	2009	W010000030000723	56.15	35.93	92.08	10.61
75	1	2009	M480000151000800	32.71	23.66	56.37	7.41
76	1	2009	W310000001001200	27.03	16.85	43.88	4.91
77	1	2009	A176502000000200	12.47	8.12	20.59	2.42
78	1	2009	A176502000000200	12.48	8.12	20.6	2.42
79	1	2009	H302000000000700	8.23	5.52	13.75	1.67
80	1	2009	W010000030000728	6.41	4.91	11.32	1.58
81	1	2009	B190040000004900	3.52	2.42	5.94	0.74
82	1	2009	M500000002000708	0.13	0.11	0.24	0.04
83	1	2008	M680000000001200	229.47	182.81	412.28	53.35
84	1	2008	5422500000000800	179.04	142.64	321.68	40.02
85	1	2008	L255002016001200	82.47	66.8	149.27	18.93
86	1	2008	L605000000005300	77.49	59.67	137.16	16.39
87	1	2008	P927701000001700	56.1	41.89	97.99	11.28
88	1	2008	V382000000004500	40.32	32.53	72.85	9.2
89	1	2008	C902598000004100	38.63	30.76	69.39	8.63
90	1	2008	W380000767000094	30.5	27.87	58.37	8.42

Exhibit A

	Tax Unit	Year	Account No.	Levy Paid	Penalty/Interest Paid	Subtotal Paid	Attorney Paid
91	1	2008	W380000767000094	30.51	27.87	58.38	8.42
92	1	2008	H284000000013400	14.72	11.54	26.26	3.29
93	1	2008	H284000000013400	14.71	11.62	26.33	3.29
94	1	2008	B190040000004900	3.37	2.72	6.09	0.77
95	1	2008	A180000027000305	0.46	0.44	0.9	0.14
96	1	2007	M680000000001200	296.22	271.54	567.76	74.2
97	1	2007	B444303000003300	333.42	277.85	611.27	68.02
98	1	2007	G400000000002000	34.1	33.41	67.51	9.21
99	1	2007	C902598000004100	35.1	32.17	67.27	8.48
100	1	2007	W010000030000728	8.94	9	17.94	2.52
101	1	2007	C211000000005100	3.46	3.07	6.53	0.8
102	1	2007	C211000000005100	3.45	3.08	6.53	0.8
103	1	2006	P704001000002500	483.03	417.02	900.05	89.12
104	1	2006	G570000001000200	71.57	62.26	133.83	13.2
105	1	2006	O200500000001300	54.18	51.46	105.64	11.94
106	1	2006	V063002000000900	37.19	35.33	72.52	8.2
107	1	2006	L010098000001302	22.31	19.41	41.72	4.12
108	1	2006	L672500000014000	13.12	14.77	27.89	3.93
109	1	2006	O200500000001300	12.16	11.55	23.71	2.68
110	1	2005	O210000005000035	90.51	113.13	203.64	29.19
111	1	2005	C885000024001200	68.22	80.95	149.17	19.85
112	1	2005	G570000001000200	71.06	70.35	141.41	14.39
113	1	2005	V363000000001100	34.55	33.98	68.53	7
114	1	2005	V363000000001100	33.85	33.05	66.9	6.85
115	1	2005	O200500000001300	26.45	28.31	54.76	6.31
116	1	2005	H265000007005000	25.59	26.27	51.86	5.6
117	1	2005	5170002017000103	17.14	20.7	37.84	5.15
118	1	2005	A555000000000300	9.5	11.39	20.89	2.82
119	1	2005	R225001003001900	5.2	5.59	10.79	1.26
120	1	2005	D440003003001500	6.14	6.08	12.22	1.24
121	1	2005	P260000001000800	0.03	0.03	0.06	0.01
122	1	2005	O210000005000035	-90.51	-113.13	-203.64	-29.19
123	1	2004	G570000001000200	78.13	86.72	164.85	17.23
124	1	2004	C655000003002100	46.17	47.56	93.73	8.52
125	1	2004	C211000000002600	21.66	24.03	45.69	4.77
126	1	2004	B203500000004700	20.18	20.78	40.96	3.72
127	1	2004	N310000000000200	14.96	16.6	31.56	3.3
128	1	2004	M520000049001100	7.6	10.44	18.04	2.58
129	1	2003	N310000000000200	82.62	101.63	184.25	19.71
130	1	2003	G570000001000200	73.7	90.65	164.35	17.58
131	1	2003	C655000003002100	49.82	57.29	107.11	10.09
132	1	2003	E431000000000200	21.72	30.18	51.9	6.74
133	1	2003	J750000004000200	17.77	25.4	43.17	5.84
134	1	2003	5735000004000600	13.89	19.04	32.93	4.19
135	1	2003	J570000001001504	12.5	17.66	30.16	4.01

Exhibit A

	Tax Unit	Year	Account No.	Levy Paid	Penalty/Interest Paid	Subtotal Paid	Attorney Paid
136	1	2003	F345000146000800	11.42	14.04	25.46	2.72
137	1	2003	H345003000000500	4.07	5.16	9.23	1.04
138	1	2003	R329500002000900	0.3	0.47	0.77	0.12
139	1	2003	J750000004000200	-17.77	-25.4	-43.17	-5.84
140	1	2002	G570000001000200	58.99	79.63	138.62	15.13
141	1	2002	A705000000002600	60.34	73.21	133.55	11.77
142	1	2002	W125000003001700	17.35	21.34	38.69	3.51
143	1	2002	W230000052000300	8.09	12.96	21.05	2.99
144	1	2002	5585000006001300	6.73	9.96	16.69	2.12
145	1	2002	B505000015000600	3.79	4.8	8.59	0.83
146	1	2001	B275000000001500	231.86	295.24	527.1	43.13
147	1	2001	G570000001000200	50.61	74.4	125.01	13.89
148	1	2001	L007001000007300	31.97	54.64	86.61	12.22
149	1	2001	G212000000006200	28.48	39.59	68.07	6.79
150	1	2001	W125000003001700	23.6	31.86	55.46	5.2
151	1	2001	G570000003000200	6.11	9.06	15.17	1.71
152	1	2000	B275000000001500	214.96	299.52	514.48	43.85
153	1	2000	G570000003000200	64.19	102.92	167.11	19.16
154	1	2000	G570000001000200	49.61	78.88	128.49	14.51
155	1	2000	P200000011000400	24.63	41.86	66.49	8.5
156	1	2000	P200000011000400	24.57	41.94	66.51	8.48
157	1	2000	W125000003001700	13.43	19.74	33.17	3.2
158	1	2000	V382000000000100	9.46	14.29	23.75	2.43
159	1	2000	P200000011000400	-24.63	-41.86	-66.49	-8.5
160	1	1999	B275000000001500	189.15	286.24	475.39	41.99
161	1	1999	G570000001000200	62.51	106.9	169.41	19.41
162	1	1999	N120003000003200	45.1	77.11	122.21	14
163	1	1999	E405002013002000	25.03	40.81	65.84	6.88
164	1	1999	S477000000009500	23.08	36.7	59.78	5.92
165	1	1999	M520000085000300	27.63	41.28	68.91	5.89
166	1	1999	M520000085000300	27.64	41.28	68.92	5.89
167	1	1999	N135000000001400	12.14	19.21	31.35	3.11
168	1	1999	G040000006000100	5.27	10.27	15.54	2.2
169	1	1998	B275000000001500	192.01	313.62	505.63	46.08
170	1	1998	G570000001000200	47.42	86.78	134.2	15.58
171	1	1998	G330000004001000	13.47	26.9	40.37	5.43
172	1	1998	C700000006000500	2.05	3.39	5.44	0.51
173	1	1997	B275000000001500	245.06	429.67	674.73	63.23
174	1	1997	M715000056000500	2.74	5.45	8.19	1
175	1	1996	B275000000001500	227.64	426.45	654.09	62.83
176	1	1996	E540000042001100	28.54	53.21	81.75	7.84
177	1	1996	M490000000009302	11	24.21	35.21	4.66
178	1	1996	H045000084003100	13.9	24.9	38.8	3.32
179	1	1996	5735000006000700	6.55	13.55	20.1	2.39
180	1	1996	C765000003002000	4.93	9.33	14.26	1.4

Exhibit A

	Tax Unit	Year	Account No.	Levy Paid	Penalty/Interest Paid	Subtotal Paid	Attorney Paid
181	1	1996	E540000042001100	-28.54	-53.21	-81.75	-7.84
182	1	1995	B275000000001500	218.15	434.84	652.99	64.14
183	1	1995	E540000042001100	28.64	56.8	85.44	8.38
184	1	1995	O244500002001800	6.74	14.22	20.96	2.33
185	1	1995	E540000042001100	-28.64	-56.8	-85.44	-8.38
186	1	1994	E400000002000900	32.81	75.35	108.16	12.94
187	1	1994	5595000027000512	7.21	15.78	22.99	2.5
188	1	1994	S330000000000600	4.02	9.59	13.61	1.75
189	1	1993	B275000000001500	61.07	136.39	197.46	20.15
190	1	1993	C910000000001600	13.55	32.94	46.49	5.67
191	1	1993	S595000027000512	3.04	7.03	10.07	1.11
192	1	1992	R026300000001100	11.76	32.14	43.9	6.1
193	1	1992	W460002008000900	3.97	10.6	14.57	1.94
194	1	1991	W460002008000900	28.68	79.92	108.6	14.54
195	1	1990	L255001005001900	8.85	26.81	35.66	5.16
196	12	1999	N120003000003200	1.1	1.89	2.99	0.34
197	12	1999	M520000085000300	0.68	1.01	1.69	0.14
198	12	1999	M520000085000300	0.68	1.01	1.69	0.14
199	12	1996	M490000000009302	0.59	1.3	1.89	0.25
200	17	1993	C910000000001600	0.17	0.4	0.57	0.07
201	17	1993	J570000001001034	0.06	0.18	0.24	0.04
202	1	2004	N80000100B000000	3.3	3.66	6.96	0.73
203	1	2002	N80000100B000000	67.46	90.62	158.08	17.3
204	1	2002	N80000100B000000	40.9	54.67	95.57	10.49
205	1	2014	G504600000002300	0.13	0.03	0.16	0.02
206	1	2013	F465000000000900	23.99	7.84	31.83	4.61
207	1	2013	F465000000000900	24	7.84	31.84	4.61
208	1	2013	M710000000000014	0.08	0.03	0.11	0.02
209	1	2013	M710000000000014	-0.08	-0.03	-0.11	-0.02
210	1	2008	C535300000005100	156.14	115.54	271.68	30.92
211	1	2006	C535300000005100	154.8	151.71	306.51	36.22
212	1	2000	C535300000005100	90.34	153.58	243.92	30.9
213	1	1998	F510000000000704	38.79	81.19	119.98	17.34
214	1	1997	F510000000000704	57.28	126.78	184.06	26.64
215	1	1996	C535300000005100	134.47	293.15	427.62	55.67
216	1	1989	L319000006001700	7.24	22.35	29.59	4.13

COUNTY of HIDALGO

HIDALGO COUNTY AUDITOR'S OFFICE
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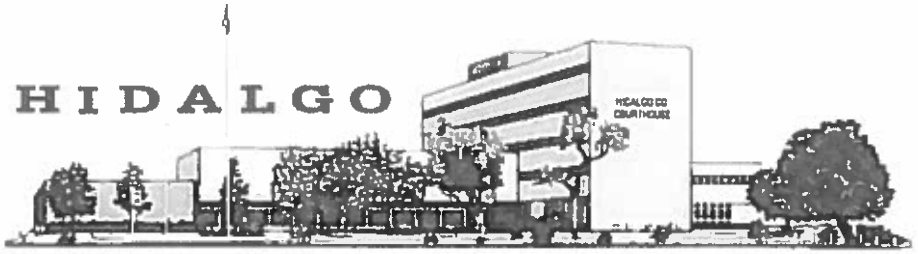

EDINBURG, TEXAS 78539

February 12, 2016

The Honorable Marcos Ochoa
Hidalgo County Justice of the Peace Pct. 3, Pl. 2
730 Breyfogle, Suite A
Mission, Texas 78572

Re: Review of Justice of the Peace Precinct 3, Place 2 Office - Collections Related to the Scofflaw Program
Report No. 2015-32

Dear Judge Ochoa:

We have completed a review of the collections related to the Scofflaw Program made at the Justice of the Peace Precinct 3, Place 2 for the period of January 1, 2014 through December 31, 2014 pursuant to Local Government Code § 115.001. The objective of the review was to determine if the case dispositions and fines collected, if any, related to the Scofflaw Program per the Justice of the Peace, Precinct 3, Place 2 Office "Dismissed Cases" and "Cash Receipts Journal" reports generated from the case management system agreed to those recorded on the "Summary Report of Scofflaw Collections" and "Scofflaw Release Form" maintained by the Motor Vehicle Division.

This review was prompted by the receipt of an allegation claiming an individual had paid outstanding fines through the Scofflaw Program at the Justice of the Peace Precinct 3, Place 2 Office; however, an official County receipt was not issued at the time payment was made.

BACKGROUND:

The Hidalgo County Commissioners Court implemented the Scofflaw Program in order to collect outstanding fines pursuant to Transportation Code § 502.010. Transportation Code § 502.010, allows the Tax Assessor-Collector to deny the registration of a vehicle if the Tax Assessor-Collector's Office receives information that an individual has outstanding fines over 90 days past due. Individuals who are flagged "Scofflaw" will be unable to register or renew their motor vehicle registration until the amount owed is paid in full or a payment plan or dismissal is granted by the applicable Judge. A $20.00 Scofflaw Fee is also imposed on these types of cases as authorized by Commissioners Court on September 18, 2012. Texas Attorney General Opinion GA-1006 stipulates that "if the commissioners court decides to impose the fee, the commissioners court may determine whether the officer charged with assessing and collecting the additional fee may waive it in particular circumstances." However, Commissioners Court did not authorize any County Officials to waive the Scofflaw Fee.

Scofflaw Program Procedures

The Information Technology Department sends a file listing all cases with outstanding fines to *Hamer Enterprises*, the County's credit card payment processing vendor. *Hamer Enterprises* adds the $20.00 Scofflaw Fee to the outstanding balance of cases over 90 days old.

Individuals must present their driver's license to the Tax Assessor-Collector when attempting to purchase their motor vehicle registration. The driver's license is matched with the file listing the cases with outstanding fines sent to *Hamer Enterprises*. If there is a delinquency, the individual is referred by the Motor Vehicle Department to the applicable court with a "Scofflaw Release Form" for each outstanding citation.

The individual will bring the "Scofflaw Release Form" to the applicable court. If the individual would like to make payment arrangements, request a fine decrease, or request that the case be dismissed, approval by the Justice of the Peace must be obtained.

If the fine is reduced, the reduced fine amount will be noted on the "Scofflaw Release Form" by the Justice of the Peace. The individual is advised to obtain a money order for the amount due. Once the person returns and provides payment, an official County receipt is issued and a case disposition of "Paid Fine" is entered into the case management system. The "Scofflaw Release Form" is approved (signed and sealed) by the authorized representative of the court upon acceptance of payment.

If the case is dismissed, the Justice of the Peace or court staff will note on the "Scofflaw Release Form" that the case is dismissed.

According to staff, the Justice of the Peace will also sign a blank "Order and Motion to Dismiss Form" and hand it over to the Court Clerk that is handling the case. The Court Clerk will then enter the applicable docket number, date of dismissal, and defendant's name on the "Order and Motion to Dismiss Form", which is then forwarded to the Court Coordinator. The Court Coordinator will hold the "Order and Motion to Dismiss Forms" until the Assistant District Attorney visits the Court to sign the forms. Once the signature of the Assistant District Attorney is obtained, the Court Coordinator will enter a "Dismissed" case disposition into the case management system. The entry is backdated to the date the Justice of the Peace actually dismissed the case. According to staff, the Court Coordinator is the only employee allowed to enter dismissals into the case management system. However, the Court Coordinator occasionally verbally authorizes the other Court Clerks to enter dismissals into the case management system when there is a backlog of work.

The approved "Scofflaw Release Form" must be presented to the Motor Vehicle Department before the individual is allowed to obtain the motor vehicle registration.

Reports summarizing the dismissed cases and collection of fines (i.e., "Dismissed Cases" report and "Cash Receipts Journal") by the Justice of the Peace, Precinct 3, Place 2 Office may be generated from *The case management system*.

The Motor Vehicle Department also prepares a monthly "Summary Report of Scofflaw Collections", which lists all the "Scofflaw Release Forms" that were received during the month. There were 944 cases listed on the "Summary Report of Scofflaw Collections" for Justice of the Peace, Precinct 3, Place 2 Office for the period of January 1, 2014 through December 31, 2014.

SCOPE AND METHODOLOGY:

The initial scope of our review was limited to a review of the specific "Scofflaw Release Forms" approved for the individual that allegedly paid outstanding fines at the Justice of the Peace Precinct 3, Place 2 Office without obtaining an official County receipt. However, as further information was gathered, the scope was expanded to include cases listed on the "Summary Report of Scofflaw Collections" for the Justice of the Peace Precinct 3, Place 2 Office and "Scofflaw Release Forms" maintained by the Motor Vehicle Department during the period of January 1, 2014 through December 31, 2014.

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

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

In planning and performing our review, we reviewed applicable statutes, procedures, and case files. We also conducted interviews with the individual making the allegation and the staff of the Justice of the Peace Precinct 3, Place 2 Office, Motor Vehicle Department, and Information Technology Department. In addition,

we obtained copies of the "Scofflaw Release Forms" and "Summary Report of Scofflaw Collections" from the Motor Vehicle Department for the period of January 1, 2014 through December 31, 2014. We also generated a "Dismissed Cases" report and "Cash Receipts Journal" from the case management system for the Justice of the Peace Precinct 3, Place 2 Office for the period of January 2014 through December 2014.

The following procedures were performed:

1. Compared the cases listed on the "Summary Report of Scofflaw Collections" to those listed on the case management system's "Dismissed Cases" report and "Cash Receipts Journal" to ensure that the case dispositions and amounts collected, if any, agreed on all three reports. If discrepancies were noted, the "Scofflaw Release Forms" and docket entries in the case management system were examined to verify whether case dispositions and amounts collected, if any, were entered correctly on the "Summary Report of Scofflaw Collections".
2. Reviewed the docket book entries in the case management system and the "Scofflaw Release Form" and "Order and Motion to Dismiss Form" approved for the individual making the allegation to determine if the outstanding fines were paid and an official County receipt issued.
3. Sent a confirmation request to the Stripes Financial Services Division, the convenience store headquarters where the individual making the allegation indicated the money orders were purchased, to determine if the money orders were utilized to make payment of the outstanding fines.

CONCLUSION:

Based on the results of our review, we have concluded that the case dispositions and fines collected if any, through the Scofflaw Program per the Justice of the Peace, Precinct 3, Place 2 Office "Dismissed Cases" and "Cash Receipts Journal" reports generated from the case management system did not always agree to those recorded on the "Summary Report of Scofflaw Collections" and "Scofflaw Release Form" maintained by the Motor Vehicle Division. In addition, we found no evidence that $1,498.20 ($186.00 plus $1,312.20) collected per the "Summary Report of Scofflaw Collections" and "Scofflaw Release Forms" and $714.00 collected per the "Scofflaw Release Forms" were receipted and deposited by the Justice of the Peace, Precinct 3, Place 2 Office. Furthermore, the lack of internal controls over the Justice of the Peace, Precinct 3, Place 2 Office Scofflaw transactions could create opportunities for misappropriation to occur without detection. Therefore, we could not determine whether all Scofflaw collections were properly receipted and deposited. More specifically, the following was noted:

There were 944 cases listed on the "Summary Report of Scofflaw Collections" for the Justice of the Peace, Precinct 3, Place 2 Office as prepared by the Motor Vehicle Department. Of the 944 cases, 24 did not contain a case number or defendant's name that could be matched to cases on the case management system's "Dismissed Cases" and "Cash Receipts Journal" reports. Therefore, we could not determine if money was collected and deposited for the 24 cases.

1. Of the remaining 920 cases, we noted the following 60 discrepancies:

   - In 8 cases, the amounts collected per the Justice of the Peace, Precinct 3, Place 2 Office "Cash Receipts Journal" generated from the case management system did not agree to the amounts collected per the "Summary Report of Scofflaw Collections" and "Scofflaw Release Form" maintained by the Motor Vehicle Division.
     - In 4 cases, the actual amount collected per the "Cash Receipts Journal" was less than the "Summary Report of Scofflaw Collections" and the "Scofflaw Release Forms" by a total of $186.00. The differences were related to the reduction of fines, warrant fees, and addition of Scofflaw Fees.
     - In 4 cases, fines were not collected per the "Cash Receipts Journal"; however, per the "Summary Report of Scofflaw Collections" and "Scofflaw Release Form" fines totaling $1,312.20 were collected.
       - In 1 case, a "Dismissed" disposition was entered in the case management system; however, according to the "Summary Report of Scofflaw Collections" and "Scofflaw Release Form",

$492.00 was collected. The case file contained an "Order and Motion to Dismiss" signed by the Justice of the Peace and Assistant District Attorney and proof of insurance.

- In 1 case, the signature of the Assistant District Attorney is pending on an "Order and Motion to Dismiss" pursuant to the entries in the case management system; however, according to the "Summary Report of Scofflaw Collections" and "Scofflaw Release Form", $153.20 was collected.
- In 2 cases, a disposition has not been entered in the case management system and the cases remain open with warrants issued; however, according to the "Summary Report of Scofflaw Collections" and "Scofflaw Release Form", $454.00 and $213.00 were collected. The case file contained copies of the warrants executed on October 9, 2002. According to the executed warrants, the defendant was placed in the Hidalgo County jail; however, we found no evidence in the Hidalgo County Sheriff's Office jail records of a booking for the defendant on the dates noted in the case management system.

- In 15 cases, the "Scofflaw Release Form" states the cases were dismissed and/or no fines were collected; however, when compared to the case disposition in the case management system, discrepancies were noted as follows:
  - In 3 cases, the cases were dismissed per the "Scofflaw Release Form"; however, per the case management system, the cases remained outstanding until payments were made in 2015.
  - In 1 case, the case was "pending dismissal from D.A." according to the "Scofflaw Release Form"; however, per the case management system, the case remained outstanding until payment was made in 2015.
  - In 1 case, the case was dismissed in 2014 per the "Scofflaw Release Form"; however, per the case management system, a guilty judgment was rendered in 2002. In addition, the case has an outstanding balance and outstanding warrant.
  - In 10 cases, the cases were dismissed per the "Scofflaw Release Form"; however, they did not appear in the case management system's "Dismissed Cases" report for 2014. The "dismissed" dispositions were entered in 2014 but were backdated to a prior year in the case management system. Of the 10 cases:
    - 9 cases had the outstanding balance zeroed out during 2014. Of the 9 cases, 5 contained the proper dismissal documents. Of the remaining 4, we found the following:
      - 1 case indicated "dismissed with proof of cert" per the case management system; however, proof of the certificate and an order/motion to dismiss were not found in the case file.
      - 2 cases indicated "dismissed" per the case management system; however, an order/motion to dismiss was not found in the case files
      - 1 case indicated "dismissed with proof" per the case management system; however, proof of the inspection certificate was not found in the case file.
    - 1 case indicated "dismissed" on October 9, 2007 per the case management system. This case disposition was backdated. In addition, this case was not properly disposed since it has an outstanding balance.
- In 2 cases, the defendants were granted community service which was completed prior to 2014, per the case management system. It appears that the case dispositions were backdated since the cases appeared on the listing of outstanding cases sent to *Hamer Enterprises*. In addition, proof of the community service or an "order/motion to dismiss" was not found in the case files.
- In 7 cases, defendants were granted jail time credit; however, it appears the jail time was not entered in a timely manner. Therefore, the cases appeared to be outstanding when the individuals attempted to obtain their motor vehicle registration.
- In 14 cases, the cases were listed in the "Summary Report of Scofflaw Collections"; however, they did not appear on the either of the "Dismissed Cases" or the "Cash Receipts Journal" reports generated from the case management system. The 14 cases, according to the case management system were awaiting a pre-trial hearing.
  - Of the 14 cases:
    - 7 were disposed during the years 2014 (1); 2015 (4); and 2016 (2). The case with a disposition date of 2014 did not appear in the case management system's 2014 "Dismissed

Cases" report. It appears that the "dismissed" disposition was entered at a later date and backdated to reflect a 2014 disposition date in the case management system.

- 7 are still pending the pre-trial hearing. The pre-trial hearings for these cases were originally scheduled between February 22, 2013 and November 20, 2015. In addition, some of the pending pre-trial hearings have been re-scheduled up to four times.

- In 14 cases, the cases were listed in the "Summary Report of Scofflaw Collections"; however, they did not appear on the either of the "Dismissed Cases" or the "Cash Receipts Journal" reports generated from the case management system. According to the case management system, the cases were pending the signature of the District Attorney on the "Order and Motion to Dismiss Form".
  - Of the 14 cases:
    - 6 were subsequently formally disposed (District Attorney's signature was obtained) during the years 2014 (2) and 2015 (5). It appears the "dismissed" dispositions were entered at a later date and backdated to reflect a 2014 disposition date in the case management system. Hence, the 2 cases with a disposition date of 2014 did not appear in the case management system's 2014 "Dismissed Cases" report. All 6 cases were formally disposed 243 to 613 days after the "Scofflaw Release Forms" were approved.
    - 1 case contained a dismissal disposition date and an "Order and Motion to Dismiss" dated October 31, 2013; however, it appears that the entries in the case management system and the order motion were backdated since the "Scofflaw Release Form" dated July 7, 2014 indicates the order motion is pending the D.A's signature.
    - 7 are still awaiting the District Attorney's signature. For these cases, the "Scofflaw Release Forms" were approved between January 17, 2014 and December 22, 2014.

In addition, we noted that the $20.00 Scofflaw Fee was not collected in 259 cases ($5,180.00). However, Commissioners Court did not authorize the Justice of the Peace to waive the collection of the Scofflaw Fee.

2. We interviewed the individual (defendant) that allegedly paid outstanding fines through the Scofflaw Program without obtaining an official County receipt at the Justice of the Peace Precinct 3, Place 2 Office to determine if payment had been made. Although, the defendant received approved "Scofflaw Release Forms" indicating payment was made, we did not find evidence that the payments were receipted. In addition, the Motor Vehicle Department did not list the "Scofflaw Release Forms" on the "Summary Report of Scofflaw Collections" and did not have copies of the completed "Scofflaw Release Forms." More specifically, the following was noted:

   - The defendant claimed to have paid $714.00 for 5 tickets without receiving an official County receipt; instead, the defendant received approved "Scofflaw Release Forms" indicating payment had been made. The defendant did not realize that he had not received an official County receipt until he made payment on other outstanding tickets in December 2014 at two other Justice of the Peace Offices and was provided with official County receipts and the approved "Scofflaw Release Forms."
   - The defendant's wife provided us with the original "Scofflaw Release Forms" for the 5 tickets. All 5 forms contained the signature of the previous Justice of the Peace and the statement "Pd Fine Only." According to staff, the signature and notation were made by the previous Justice of the Peace. The forms were dated September 4, 2014 and also contained a Court Clerk's signature. A Court Clerk wrote the following on the "Scofflaw Release Forms":
     - For the case with an outstanding balance of $220.10; the amount due was reduced to $50.00 and indicated the balance was zero. The case disposition was noted as "Pay CC."
     - For the case with an outstanding balance of $269.00; the amount due was reduced to $132.00 and indicated the balance was zero. The case disposition was noted as "Pay CC."
     - For the case with an outstanding balance of $357.00; the amount due was reduced to $200.00 and indicated the balance was zero. The case disposition was noted as "Paid in Full."
     - For the case with an outstanding balance of $337.00; the amount due was reduced to $200.00 and indicated the balance was zero. The case disposition was noted as "Paid in Full."
     - For the case number with an outstanding balance of $289.00; the amount due was reduced to $132.00 and indicated the balance was zero. The case disposition was noted as "Paid in Full."

- The defendant claimed to have paid the outstanding tickets with 2 money orders, purchased at a local convenience store, in the amounts of $500.00 and $214.00; however, he did not keep copies of the money orders. Due to the lack of money order numbers and exact location of purchase, the Stripes Financial Services Division could not confirm that the money orders had been purchased.
- A review of the 5 case numbers in the case management system revealed that the outstanding balance in the applicable cases had been zeroed out and a "dismissed" disposition was entered and dated September 4, 2014. According to the Information Technology Department, the username that zeroed out the outstanding balance was assigned to the Court Clerk who had signed the "Scofflaw Release Forms."
- A review of the case files for the 5 cases revealed an "Order and Motion to Dismiss Form" was signed by the Justice of the Peace and the Assistant District Attorney. According to the Court Coordinator, the "Order and Motion to Dismiss Forms" had been prepared by her. In addition, copies of the "Scofflaw Release Forms" were in the file. The forms contradict each other since there was an "Order and Motion to Dismiss Form" indicating the case was dismissed; however, the "Scofflaw Release Forms" indicated that a payment had been made.
- We presented the "Scofflaw Release Forms" to the Court Clerk and asked if he recognized the signatures on the forms and whether the signatures signify payment was received. He stated that the signatures belonged to him and the previous Justice of the Peace. He also stated that the signatures meant that payment had been accepted from the defendant; however, he was not able to explain why a payment had not been receipted.
- We presented the "Order and Motion to Dismiss Forms" to the Court Clerk and asked the reason the case had been dismissed if payment had been accepted; however, the Court Clerk could not provide an explanation for the discrepancies.
- We informed the Court Clerk that the Information Technology Department identified him as the user who had zeroed out the outstanding balance for the applicable cases in the case management system since his username and password were utilized. According to the Court Clerk, he did not recall zeroing out the outstanding balance and entering a "dismissed" disposition. In addition, the Court Clerk stated that only the Court Coordinator was authorized to enter dismissals in the case management system. In addition, he stated the Court Coordinator had access to the usernames and passwords of all the Justice of the Peace Precinct 3, Place 2 Office employees. According to the Court Clerk, the Court Coordinator had his username and password in order to work on civil cases and accept payments when he was out on vacation.
- We asked the Court Coordinator whether she had access to all Justice of the Peace Precinct 3, Place 2 Office employees' usernames and passwords. The Court Coordinator admitted to having access to all the employees' usernames and passwords, including the Justice of the Peace, as required by the previous Justice of the Peace. However, according to the Court Coordinator, the other usernames and passwords had never been used by her to access the case management system. The County Auditor's Office instructed the Court Coordinator to immediately contact Information Technology Department and request that all passwords be changed and not shared.

RECOMMENDATIONS:

We recommend that formal policies and procedures be developed and implemented to ensure that all Scofflaw fees are properly collected, accounted, and reported. These policies and procedures will help ensure that the case dispositions and fines recorded in the case management system agree to the "Summary Report of Scofflaw Collections" and "Scofflaw Release Forms". The formal policies and procedures should include the following:

- Ensure the amount receipted in the case management system agrees to the outstanding balance, including the $20.00 Scofflaw Fee, noted on the "Scofflaw Release Form." If the Justice of the Peace exercises his discretion to modify the outstanding balance noted on the "Scofflaw Release Form", the new amount should be written by the Justice of the Peace and his signature should be provided on the "Scofflaw Release Form" as approval of the change.
- If payment is received, ensure the official County receipt is noted on and attached to the "Scofflaw Release Form" as proof of payment. Ensure that the "Scofflaw Release Form" is signed and sealed

by the authorized representative of the court upon issuance of an official County receipt. Please note that the Motor Vehicle Department should not accept a "Scofflaw Release Form" that indicates a payment was made unless a copy of the official County receipt is attached to the form.

- Ensure the disposition entered in the case management system agrees to the disposition noted on the "Scofflaw Release Form" (i.e., Paid Fine, Dismissed, Community Service, Jail Time Credit, etc.). The disposition should be entered in the case management system prior to approving the "Scofflaw Release Form".
- Ensure the outstanding balance is zeroed out on cases granted the following dispositions: Dismissed, Community Service, and Jail Time Credit, prior to approving the "Scofflaw Release Form".
- Ensure a "Scofflaw Release Form" is not approved for cases in which a pre-trial hearing is pending unless a bond in the amount of the outstanding fine is collected.
- Ensure a "Scofflaw Release Form" is not approved for cases pending dismissal until an "Order and Motion to Dismiss Form" has been signed by both the Assistant District Attorney and the Justice of the Peace.
- Ensure a "Scofflaw Release Form" is not approved until proof is obtained for jail time credit or completion of community service.
- Ensure a "Scofflaw Release Form" is not approved until payment in full is received from those individuals placed on a payment plan.
- Ensure the $20.00 Scofflaw Fee is not waived unless authorized by Commissioners Court.
- Ensure that blank "Order and Motion to Dismiss Forms" are not pre-signed by the Justice of the Peace. The "Order and Motion to Dismiss Form" should only be signed by the Justice of the Peace if it contains the docket number, defendant's name, and District Attorney's signature.
- Ensure proof (i.e., insurance, inspection certificate, driver's license, community service, jail time credit, Order and Motion to Dismiss Form, etc.) for all dispositions including dismissals is maintained on file.
- Ensure the case management system username and passwords are not shared.

In addition, reimbursement for the missing collections totaling $2,212.20 ($1,498.20 and $714.00) should be immediately made and deposited with the County Treasurer.

The issues identified during our review will be referred to the Hidalgo County Sheriff's Office and Criminal District Attorney's Office for further review.

If you have any questions or would like to schedule a meeting to discuss the above noted observations, please call me at 318-2511 ext. 4604.

Respectfully,

Ray Eufracio, CPA
County Auditor

cc: The Honorable Ramon Garcia, County Judge
The Honorable A.C. Cuellar, Jr., Commissioner Precinct 1
The Honorable Eduardo Cantu, Commissioner Precinct 2
The Honorable Jose M. Flores, Commissioner Precinct 3
The Honorable Joseph Palacios, Commissioner Precinct 4
The Honorable Eddie Guerra, Hidalgo County Sheriff
The Honorable Ricardo Rodriguez, Criminal District Attorney
The Honorable Paul Villarreal, Tax Assessor-Collector
Mr. Valde Guerra, Commissioners Court Executive Officer
Mr. Renan Ramirez, Chief Information Officer

COUNTY of HIDALGO
HIDALGO COUNTY AUDITOR'S OFFICE
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EDINBURG, TEXAS 78539

February 9, 2016

The Honorable Ricardo Rodriguez
Criminal District Attorney
100 N. Closner
Edinburg, TX 78539

Ref: Cash Count
Report No. 2015-77

Honorable Ricardo Rodriguez:

We conducted a surprise cash count of the cash held at your office on December 29, 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 up to the time of the cash count.

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

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

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

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

Observation No. 1:
According to staff, when the cash box is transferred from one cashier to another, the transfer is not formally documented on a transfer form. Instead, a receipt report is generated from *Odyssey* and the amount in the box is counted to ensure that both amounts agree. According to staff, a transfer form will be implemented.

The County Auditor's Office requires that if cash is transferred from one cashier to another, the cash must be counted in the presence of both parties. The amount of cash being transferred must be recorded on a transfer form. The transfer form must be signed by the cashier accepting custody in order to establish responsibility in case of a shortage.

HIDALGO COUNTY DISTRICT JUDGES

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

Failure to properly document transfers of cash collections from one cashier to another increases the risk of loss or misuse of County funds.

Recommendation:
Management should ensure transfers of cash collections from one cashier to another are properly documented. At a minimum, the procedures noted above should be implemented.

Observation No. 2:
When payments are received for less than the amount owed (underpayment), one of the following may take place based on the discretion of the Cashier:

1. The money order/cashier's check is returned to the payer; or
2. If the underpayment is less than $10.00, the payment is first applied to the Hot Check amount, then the Merchant Fee. Any remaining funds will be applied to the District Attorney's Processing Fee. The pending Processing Fee balance will be waived and the case will be closed-out; or
3. The Hot Checks Division will hold on to the money order/cashier's check without restrictively endorsing it "For Deposit Only". Correspondence will be sent to the defendant providing notice of the underpayment and requesting that an additional payment for the remaining balance be made. The Hot Checks Division will await payment of the remaining balance for up to one month. If the additional payment is not received, the money order/cashier's check will be sent back to the defendant.

Pursuant to Attorney General Opinion GA-1006, granting county officials the discretion to waive fees could raise constitutional concerns, depending on the circumstances. Any policy allowing for selective waiver of fees must comport with the equal protection requirements of the Texas and United States Constitutions.
In addition, the County Auditor's Office requires that if a payment is received for less than the amount owed, the payment should be receipted as a partial payment. Fees set by State statute and/or Commissioners Court may not be waived or reduced. In addition, a formal notice must be sent to the payer regarding the pending balance.

Failure to ensure that payments received for less than the amount owed are receipted as a partial payment increases the risk of loss of County funds.

Recommendation:
Management should ensure that payments received for less than the amount owed are receipted as a partial payment. In addition, a formal notice should be sent to the payer informing them of the pending balance.

Observation No. 3:
We noted during our review that security cameras were not utilized in areas where cash was receipted and safeguarded. According to staff, they are moving office locations in the near future. Security cameras will be requested for the new location.

The County Auditor's Office recommends that security alarms and/or security cameras be installed in areas where cash collections 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 in areas where cash is receipted and safeguarded increases the risk of loss or misuse of County funds.

Recommendation:
Management should ensure that security cameras are utilized in areas where cash is receipted and safeguarded.

Observation No. 4:
According to staff, a mail log is not prepared when payments are not received through the mail.

The County Auditor's Office requires that mail be opened promptly with two people present. Payments received through the mail should be recorded on the *Daily Mail Collection Report* (mail log). In addition, if no mail in payments are received, a mail log should be prepared indicating no mail in payments were received. The

mail log should be prepared and signed by the individual who opens the mail, and signed by a supervisor attesting that no mail-in payments were received.

Failure to prepare a mail log may result in the loss or misuse of County funds.

Recommendation:
Management should ensure that, if no mail-in payments are received, a mail log is prepared indicating no mail in payments were received. At a minimum, procedures noted above should be implemented.

Please provide written management responses to the observations noted above by February 26, 2016.

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 February 26, 2016.

We would like to express our sincere appreciation to you and your staff for the courtesy, cooperation, and assistance provided to us during the cash count. If you have any questions regarding this cash count or would like to schedule a meeting to discuss this cash count, please contact Reynaldo Cantu III, Internal Auditor I, at 318-2511 ext. 4653, Letty Chavez, Compliance Audit Supervisor, at ext. 4651, Arcy B. Duran, CPA, Director of Audit, at ext. 4645, Linda Fong, First Assistant Auditor, at ext. 4668, or me at ext. 4604.

Respectfully,

Ray Eufracio, CPA
County Auditor

cc: Valde Guerra, County Executive Officer
Sylvia Solis, Accountant
Lisa Silva, Hot Checks Division Supervisor

COUNTY of HIDALGO

HIDALGO COUNTY AUDITOR'S OFFICE
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WEBSITE: www.co.hidalgo.tx.us/auditor

EDINBURG, TEXAS 78539

February 9, 2016

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

Re: Cash Count
Report No. 2015-78

Dear Mr. Cruz:

We conducted a surprise cash count of the cash held at the Department of Budget and Management's Employee Benefits Section on December 28, 2015, as required by Local Government Code §115.0035. The objective of the cash count was to determine whether total cash on hand reconciled to the total receipts issued for the day up to the time of the cash count.

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

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

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

Conclusion:
Total cash on hand at the time of the cash count was $726.00. Based on the results of our review, we have concluded that total cash on hand did reconcile to the total receipts issued up to the time of the cash count. However, we noted that the system of internal controls for the collection and safeguarding of cash requires improvement as noted in the following observations.

Observation No. 1:
We noted that security cameras were not utilized where cash is receipted and safeguarded. According to staff, the purchase of security cameras is not worth the cost due to minimal risk of loss of funds.

The County Auditor's Office recommends that security alarms and/or security cameras be installed in areas where cash collections 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 utilized where cash collections are received and safeguarded. At a minimum, the procedures noted above should be implemented.

Observation No. 2:
According to staff, *Blueaccess*, a Blue Cross Blue Shield of Texas (BCBS) web-based health care coverage application system, does not prompt and require users to change passwords every 90 days; however, users may update passwords at any time on their own. According to staff, passwords are not changed 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 *Blueaccess*.

Recommendation:
Management should contact BCBS and request that *Blueaccess* be programmed to prompt and require users to change passwords every 90 days. If this is not feasible, management should monitor that employees change their passwords every 90 days.

Observation No. 3:
According to staff, reimbursements to BCBS, the County's third-party claims administrator, are not paid within 24 hours of notification since Commissioners approval to make payment must be obtained prior to making payment. According to the Employee Benefits Accountant, BCBS has verbally agreed to allow the County to submit late payments.

Pursuant to section 5.3 of the BCBS Administrative Services Agreement, "transfer payment must be made within 24 hours of the employer's notification by the claim administrator. If any day on which a transfer payment is due is a holiday, such payment will be made on the next business day. Late payments are subject to penalties outlined in section 7." In addition, Section 7.1 states "if the employer fails to pay when due any amount required to be paid to the Claim Administrator under the Agreement, and such default is not cured within ten (10) days of written notice to the Employer, the Claim Administrator, at its option may suspend claim payments; or terminate the agreement as of the effective date specified in such notice."

The payment terms of the agreement do not allow sufficient time to obtain Commissioners' Court approval and process payment in a timely manner. This may result in the suspension of payment of claims by BCBS or termination of the agreement.

Recommendation:
Management should request that the payment terms on the agreement be amended to allow sufficient time to obtain Commissioners Court approval and process payment in a timely manner.

Please provide a written management response to the observations noted above by February 26, 2016.

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 by February 26, 2016. 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.

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 Reynaldo Cantu III, Internal Auditor I, at 318-2511 ext. 4653, Letty Chavez, Compliance Audit Supervisor, at ext. 4651, Arcy B. Duran, CPA, Director of Audit, at ext. 4645, Linda Fong, First Assistant Auditor, at ext. 4668, or me at ext. 4604.

Respectfully,

Ray Eufracio, CPA
County Auditor

cc: Valde Guerra, County Executive Officer
Flora Vasquez, Employee Benefits Division Director

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

February 4, 2016

The Honorable Jesus E. Morales
Justice of the Peace, Pct. 1, Pl. 2
1902 Joe Stephens, Suite 302
Weslaco, Texas 78596

Re: Cash Count
Report No. 2015-537

Honorable Jesus E. Morales:

We conducted a surprise cash count of the cash held at your office on November 23, 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 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. In addition, we evaluated the procedures in place related to the 1.) 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 September 1, 2015 through September 30, 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 $2,569.10. Based on the results of our review, we have concluded that total cash on hand did not reconcile to the total receipts issued for the day up to the time of the cash count. Cash on hand was $1,334.00 over the total receipts issued at 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 as noted in the following observations.

Observation No. 1:
Total receipts for the day up to the time of the cash count did not reconcile to the cash on hand. Cash on hand was over by $1,334.00 and consisted of 17 mail-in payments that had not been receipted. According to staff, 7 of the 17 mail-in payments had been received on November 20, 2015 after the department's cut-off time for preparing the daily deposit. The remaining 10 checks were found in the Assistant Court Coordinator's locked

HIDALGO COUNTY DISTRICT JUDGES

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

cash bag. According to the Court Coordinator, she was not aware that the payments were being held in the Assistant Court Coordinator's cash bag since the Assistant Court Coordinator had been out on leave for several days. The mail-in payments were subsequently processed and receipted.

The County Auditor's Office requires that payments received through the mail be processed and receipted on the same day they are received. Any exceptions should be brought to the attention of the supervisor, placed in a locked area, and processed and receipted on the next business day.

Failure to ensure that mail-in payments are processed, receipted, and deposited on the same day received may result in the loss or misuse of County funds.

Recommendation:
Management should ensure that mail-in payments are processed, receipted, and deposited on the same day received. At a minimum, the procedures noted above should be implemented.

Observation No. 2:
Although a mail log is prepared, the mail log is not prepared on a daily basis. In addition, the mail log is not properly completed (i.e., lacks a receipt number and occasionally lacks the check/money order number). According to the Court Coordinator, due to time constraints, a mail log is not consistently prepared on a daily basis.

The County Auditor's Office requires that mail-in payments be listed on a daily mail log. 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. If no mail-in payments are received, a mail log should nonetheless be prepared to indicate that no payments were received.

Failure to ensure that a daily mail log is properly prepared may result in the loss or misuse of County funds.

Recommendation:
Management should ensure that a daily mail log is properly prepared. 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. 3:
We noted during our review that a current sample of the official County receipt was not posted for the public's view. According to staff, they were not aware that the notice had to be updated with a current Official receipt.

The County Auditor's Office requires that a notice stating "Make sure you receive an official County receipt when making payments at this office" be posted 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 a sample of the official County receipt by the required notice increases the risk of loss or misuse of County funds.

Recommendation:
Management should ensure that the current sample official County receipt be posted for the public's view.

Observation No. 4:
We noted during our review that procedures for the accounting of citations received from law enforcement agencies and civil cases filed with the court require improvement as follows:

1. Citations received from law enforcement agencies and civil cases filed with the court are recorded on a log; however, required information was not recorded on the log (i.e., citation number, name of violator/plaintiff, name of officer who issued the citation, date of entry into *Odyssey*, and docket number assigned to the citation/civil case).
2. A reconciliation of citations and civil cases filed at the court to those recorded on *Odyssey*, 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 and civil cases into *Odyssey (*reporting responsibility).

According to staff, due to a heavy case load and limited number of staff, procedures for the accounting of citations and civil case filings have not been improved.

The County Auditor's Office requires that a reconciliation of citations and civil cases (cases) filed at the court be conducted and formally documented. This reconciliation may be conducted and formally documented by completing a cases filed log (log). Cases should be entered into *Odyssey* 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 cases should immediately list the cases on the log before distribution to the person responsible for entering them on *Odyssey*. Since the person responsible for entering the cases on *Odyssey* 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 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 cases on *Odyssey* should enter the date of entry and docket number assigned to the case and his/her signature on the log.
d. The "New Cases" and "Cases Filed" reports for the specified date should be generated from *Odyssey* and reconciled to the log by a person other than the person responsible for entering the cases on *Odyssey*. 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 cases filed with the courts from law enforcement agencies and reconcile the reports to the cases recorded in *Odyssey*.
g. Copies of the 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.

Failure to ensure that citations and civil cases are properly accounted and reconciled or that compensating controls are implemented increases the risk of loss or misuse of County funds.

Recommendation:
Management should 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.

Observation No. 5:
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 from companies are accepted. By not accepting personal checks, the staff believes that the possibility of accepting a hot check is decreased.

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 ensure 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 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. 6:
We noted during our review that segregation of duties over the handling of collections requires improvement. The Court Coordinator performs the following incompatible duties:

- Custody: Receives money, issues receipts, maintains a cash drawer, and prepares bank deposits
- Recording: Has access to dismiss cases on *Odyssey* and prepares reports of cash received and disbursed
- Authorization: Compares listed mail receipts to recorded cash receipts and verifies that voided original receipts are kept and reviewed

According to the Court Coordinator, due to a heavy case load and limited number of staff, proper segregation of duties over the handling of collections has not been implemented.

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, and preparing bank deposits should be different from the individual responsible for having access to dismiss cases on *Odyssey* and preparing reports of cash received and disbursed. In addition, those individuals previously noted should be different from the individual responsible for comparing listed mail receipts to recorded cash receipts and verifying that voided original receipts are kept and reviewed.

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

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

Recommendation:
Management should ensure that incompatible duties 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. 7:
We noted during our review that mail-in payments were not immediately restrictively endorsed "For Deposit Only." According to the Court Coordinator, mail-in payments are restrictively endorsed by the Cashier and not the person responsible for opening the mail.

The County Auditor's Office requires that all checks received be immediately restrictively endorsed by the person responsible for opening the mail.

Failure to ensure that checks accepted as payment are immediately restrictively endorsed "For Deposit Only" may result in the loss or misuse of County funds.

Recommendation:
Management should ensure that checks accepted as payment are immediately restrictively endorsed "For Deposit Only" by the person responsible for opening the mail.

Please provide written management responses to the observations noted above by February 22, 2016.

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:
    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 February 22, 2016.

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, Director of Audit, at ext. 4645, or me at ext.4604.

Respectfully,

Ray Enfracio, CPA
County Auditor

cc: Valde Guerra, Commissioners Court Executive Officer

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

EDINBURG, TEXAS 78539

February 5, 2016

The Honorable Norma G. Garcia
Hidalgo County Treasurer
2810 South Business Highway 281
Edinburg, TX 78539-6243

Re: Cash Count
Report No. 2015-555

Dear Ms. Garcia:

We conducted a surprise cash count of the cash held at the County Treasurer's Office on November 23, 2015 pursuant to 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:
Cash on hand at the time of the cash count, including credit memos, totaled $1,169,513.92. Based on the results of our review, we have concluded that total cash on hand did not reconcile to the total receipts issued for the day up to the time of the cash count and the approved change fund of $50.00. Cash on hand was $96,140.68 over the total receipts issued (see Observation No. 1). 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:
Cash on hand was over by $96,140.68 and consisted of six checks that had not been receipted at the time of the cash count. Two checks were received via mail on November 18, 2015 and November 20, 2015 in the amount of $72,371.88 and $2,064.00, respectively and one check was printed by the Treasurer's Office on November 20, 2015 in the amount of $56.00 on behalf of the District Clerk's Office Jury Script account. According to staff, the two checks received via mail had not been receipted because they were pending to receive an account number to credit from the Auditor's Office staff and the check printed from the District Clerk's Jury Script account was

pending to be receipted until the Treasurer's Office received the applicable supporting documentation from the District Clerk's Office Jury Script Division.

The other three checks in the amounts of $350.20 (received July 20, 2010 from Esenjay Petroleum Corporation); $20,000.00 (received December 14, 2011 from Value Added Communications, Inc.); and $1,298.60 (received November 24, 2014 from Atlas, Hall, & Rodriguez, LLP) were submitted to the County Treasurer's Office with a "Contractor Bid Bond" form. According to staff, checks submitted using this form are held until instructed to release them to the vendor by the Purchasing Department. Upon review of the checks and applicable supporting documentation, we were able to determine that the $20,000 check was for a performance bond and the other two checks represented County miscellaneous revenue.

The County Treasurer staff subsequently receipted the $350.20 check received from Esenjay Petroleum Corporation on January 13, 2016. The $1,298.60 check was returned to Atlas & Hall on January 14, 2016 since staff was advised the check had been voided and would need to be reissued. Wells Fargo Bank, N.A. advised staff the $20,000.00 cashier's check received from Value Added Communications, Inc. had been escheated to the State of Texas (Property Code Sec. 73.102). According to staff, they will be working to recover the escheated money.

The County Auditor's Office requires a cashier to immediately issue an official computer-generated or manual receipt when collections are received. Funds which are not immediately identifiable should be receipted into the General Fund-Undistributed Receipts - County Treasurer account (1100-227-30-000-021-0-000). Subsequently, research should be conducted and a formal request to distribute the funds to the proper general ledger account numbers should be submitted to the County Auditor's Office. In addition, monies received in connection to a performance/bid bond should be receipted into general ledger account number 1100-211-00-000-029-0-000 (General Fund-Held in Trust-Bid/Performance Bond). In addition, the County Treasurer's Office should obtain adequate supporting documentation (i.e. copy of the contract) when receiving money in connection to a performance/bid bond.

Failure to ensure that collections received are immediately receipted may result in the loss or misuse of County funds.

Recommendation:
Management should ensure that collections received are immediately receipted. At a minimum, the procedures noted above should be implemented.

Observation No. 2:
A notice stating "Gifts, gratuities, and/or tips will not be accepted" was not posted in a conspicuous location for the public's view. According to the Chief Deputy, the sign will be posted.

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. 3:
We noted during our review that procedures for processing mail require improvement as noted below:

1. A continuous mail log instead of a daily mail log was utilized to record mail-in payments.
2. The person responsible for opening the mail does not immediately restrictively endorse checks received "For Deposit Only."
3. The signature of the person responsible for receipting the mail-in payments was not noted on the mail log.
4. The signature of the person responsible for verifying that an official County receipt was issued for each mail-in payment was not noted on the mail log.

According to the Chief Deputy, implementation of a daily mail log is not practical due to the limited volume of mail received by the department; however, improvements to the procedures in place for processing mail are being developed and will be implemented when completed.

The County Auditor's Office requires that mail-in payments be listed on a daily mail log. The employee responsible for opening the mail and listing the mail-in payments must sign and date the mail log to document responsibility for verifying the cash received and preparing the listing. Mail-in payments must then be transferred to the cashier. After issuing a receipt for the mail-in payment, the cashier must enter the receipt date and receipt number issued for the mail-in payment on the mail log. The cashier must also sign and date the mail log to document responsibility for issuing the receipts. In addition, an employee other than the cashier should verify that an official County receipt was issued for each mail-in payment. The employee conducting this verification must sign and date the mail log to document responsibility for the verification.

Failure to ensure that the mail log is properly prepared may result in the loss or misuse of County funds.

Recommendation:
Management should ensure that the mail log is properly prepared. Please refer to the mail log section of the "Cash Handling Policy, Guidelines, and Procedures" prescribed by the County Auditor's Office for the minimum procedures to be implemented regarding mail-in payments.

Observation No. 4:
We noted during our review that the daily balancing procedures utilizing the *Daily Deposit Control Master Form* (Close-Out Report) were not properly completed. The reconciliation of cash on hand to receipts issued by each cashier was conducted by the Accountant and not witnessed by an individual. According to the Chief Deputy, they are aware that the daily balancing procedures need to be changed and will look into developing new procedures.

The County Auditor's Office requires that cash on hand be reconciled to receipts issued and the approved change fund, if any, on a daily basis. The reconciliation should be documented on the Close-Out Report. The following procedures should be consistently implemented when preparing the Close-Out Report:

1. The Cashier shall count the money and fill in the appropriate amounts on the Close-Out Report.
2. The Witness shall total the actual receipts issued for the day of collection and note the beginning and ending receipt and batch numbers on the appropriate line of the Close-Out Report.
3. The Witness shall then generate the *Summary of Monies Collected* and *Cash Receipts Edit List* for the date of collection and verify that the beginning and ending receipt number and total collections noted on the *Summary of Monies Collected* and *Cash Receipts Edit List* agree to those verified on Step 2.
4. The Witness shall then confirm the amount counted by the Cashier for each bank account on the Close-Out Report agrees to the receipts issued and the approved change fund amount, if any. Any variances should be noted on the Comments Section, with a detailed explanation.
5. Both the Cashier and the Witness shall verify that the Close-Out Report is completely filled out. Both the Cashier and Witness shall provide their signature on the certification section of the Close-Out Report.
6. A deposit slip shall be prepared for each bank account. If possible, deposit slips should be prepared by someone other than the Cashier. Any and all overages shall be included in the deposit. The deposit slip shall be identified by noting the date of collection and batch/receipt sequence for which the deposit is being made. The check numbers, money order numbers, cashier check numbers, etc., shall be noted on the deposit slip. If this is not possible, copies of these items shall be maintained and attached to the Close-Out Report.
7. The Witness shall enter the deposit slip number, the total amount to be deposited, and the general ledger account number to which the funds shall be credited on the Close-Out Report.
8. The validated deposit slip shall be compared to the Close-Out Report by the Treasurer or Chief Deputy. Both amounts should agree. The Close-Out Report shall include a line where the Treasurer or Chief Deputy shall acknowledge this verification by providing his/her signature on the appropriate line of the Close-Out Report.
9. The Treasurer or Chief Deputy shall approve the Close-Out Report by providing his/her signature on the certification section of the Close-Out Report.
10. Copies of the Close-Out Report, validated deposit slip, and checks/ money orders/cashier's checks etc., shall be maintained by the Treasurer's Office. This documentation shall be made available to the County Auditor's Office for review upon request.

Failure to ensure that the daily balancing procedures are witnessed by an individual increases the risk of loss or misuse of County funds.

Recommendation:
Management should ensure that the daily balancing procedures are witnessed by an individual. At a minimum, the procedures noted above should be implemented.

Observation No. 5:
The inventory of unissued checks is safeguarded in a locked storage room; however, all employees have access to the room during work hours. According to the Chief Deputy, all employees, with the exception of the individual responsible for printing checks, have been notified that unissued checks should not be removed from the locked storage room.

The County Auditor's Office requires that departments designate an employee responsible for maintaining custody of unissued checks in a secure place. Access to the secure place must be limited to as few employees as possible.

Failure to ensure that access to unissued checks is limited to as few employees as possible increases the risk of loss or misuse of County funds.

Recommendation:
Management should ensure that access to unissued checks is limited to as few employees as possible. At a minimum, the procedures noted above should be implemented.

Observation No. 6:
We noted during our review that segregation of duties over the handling of collections requires improvement. The Accountant I performs the following incompatible duties:

- Custody: Opens and lists mail, balances copies of receipts against the cash drawer, and prepares bank deposits
- Recording: Accounts for numerical sequence of receipts and prepares reports of cash received
- Authorization: Compares listed mail receipts to recorded cash receipts,

According to staff, due to a heavy case load and limited number of staff, proper segregation of duties over the handling of collections has not been implemented.

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 opening and listing mail receipts, balancing copies of receipts against the cash drawer, and preparing bank deposits should be different from the individual responsible for the accounting of the numerical sequence of receipts and preparing reports of cash received. In addition, the individuals previously noted should be different from the individual responsible for comparing listed mail receipts to recorded cash receipts.

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

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

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

Please provide written management responses to the observations noted above by February 22, 2016.

In addition, please provide us with copies of the written procedures and internal controls established by your 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 February 22, 2016.

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

Respectfully,

Ray Eufracio, CPA
County Auditor

cc: Valde Guerra, Commissioners Court Executive Officer
Fred Zamarripa, Chief Deputy