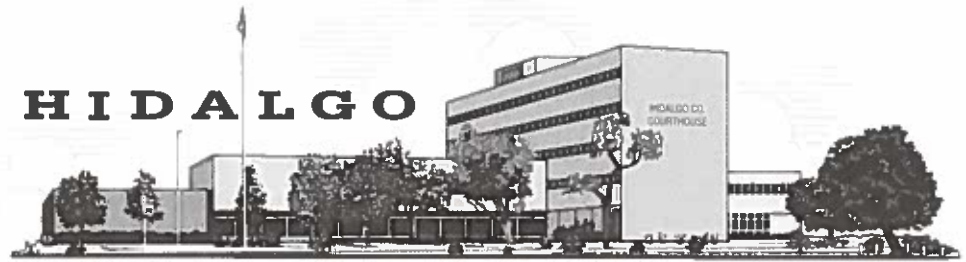


COUNTY of HIDALGO

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

April 25, 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. A.C. Cuellar, Jr., Commissioner Precinct No. 1	\$ 35,700.00	Jan. 2016 Monthly Report/Letter Sanitation Program
The Hon. A.C. Cuellar, Jr., Commissioner Precinct No. 1	\$ 26,875.00	Feb. 2016 Monthly Report/Letter Sanitation Program
The Hon. Celestino Avila Jr. Constable Precinct No. 1	\$ 4,908.00	Feb. 2016 Monthly Report/Letter
The Hon. Lazaro Gallardo, Constable Precinct No. 3	\$ 4,545.00	Feb. 2016 Monthly Report/Letter
The Hon. Atanacio Gaitan Jr. Constable Precinct No. 4	\$ 765.00	Feb. 2016 Monthly Report/Letter
Mr. Eduardo Olivarez, Chief Administrator Officer Hidalgo County Health and Human Services Department	\$ 26,200.00	Feb. 2016 Monthly Report/Letter
Mr. Eduardo Olivarez, Chief Administrator Officer Hidalgo County Health and Human Services Department	\$ 31,925.00	Mar. 2016 Monthly Report/Letter
Mr. T.J. Arredondo, Director of Planning	\$ 180,831.01	Feb. 2016 Monthly Report/Letter

Department	Description
Mr. Rolando Garza, Chief Appraiser Hidalgo County Appraisal District	2016 Tax Roll Abatement-RBC Manufacturing Corporation Report No. 2016-20

Respectfully,


 Ray Eufrazio, CPA
 Hidalgo County Auditor

Attachments

HIDALGO COUNTY DISTRICT JUDGES

LIAS M. SINGLETERRY JUDGE, 12th D.C. RODOLFO DELGADO JUDGE, 10th D.C. J. R. "BOBBY" FLORES JUDGE, 119th D.C. ROSE GUERRA REYNA JUDGE, 204th D.C. AJAN R. PARTIDA JUDGE, 275th D.C. MARIO E. RAMIREZ, JR. JUDGE, 312th D.C. NOE GONZALEZ JUDGE, 379th D.C. OVERSEER LETICIA LOPEZ JUDGE, 389th D.C. AIDA SALINAS FLORES JUDGE, 398th D.C. ISRAEL RAMON, JR. JUDGE, 430th D.C. JESSE CONTRERAS JUDGE, 448th D.C.

COUNTY OF HIDALGO, TEXAS
 SCHEDULE OF RECIPITS AND DEPOSITS FOR THE MONTH OF:
 PRECINCT 1, SANITATION PROGRAM

Receipt Date	Receipt # Sequence		Total Collected	Credit Card Amount (Direct Deposit)	LONE STAR NATIONAL BANK			COUNTY TREASURER			OVER/ (SHORT)		
	BEG #	END #			Deposit Amount	Date of Deposit	Deposit Slip Number	Receipt Date	Receipt Number	Diff on Dates			
1	1-Jan	0	0	\$ -	\$ -			212	0		0	\$ -	
2	2-Jan							212			0	\$ -	
3	3-Jan							212			0	\$ -	
4	4-Jan	10742	10836	\$ 3,700.00	\$ 725.00	\$ 2,975.00	1/4/2016	212	00256	1/14/2016	194204	-10	\$ -
5	5-Jan	10837	10881	\$ 1,700.00	\$ 575.00	\$ 1,125.00	1/5/2016	212	00258	1/14/2016	194206	-9	\$ -
6	6-Jan	10882	10924	\$ 1,750.00	\$ 450.00	\$ 1,300.00	1/6/2016	212	00257	1/14/2016	194207	-8	\$ -
7	7-Jan	10925	10960	\$ 1,700.00	\$ 100.00	\$ 1,600.00	1/7/2016	212	00259	1/15/2016	194262	-8	\$ -
8	8-Jan	10961	11017	\$ 2,300.00	\$ 350.00	\$ 1,950.00	1/15/2016	212	00260	1/15/2016	194263	0	\$ -
9	9-Jan							212				0	\$ -
10	10-Jan							212				0	\$ -
11	11-Jan	11018	11059	\$ 1,675.00	\$ 425.00	\$ 1,250.00	1/11/2016	212	00261	1/15/2016	194264	-4	\$ -
12	12-Jan	11060	11099	\$ 1,825.00	\$ 525.00	\$ 1,300.00	1/12/2016	212	00262	1/25/2016	194507	-13	\$ -
13	13-Jan	11100	11132	\$ 1,725.00	\$ 300.00	\$ 1,425.00	1/13/2016	212	00263	1/25/2016	194509	-12	\$ -
14	14-Jan	11133	11171	\$ 1,375.00	\$ 200.00	\$ 1,175.00	1/14/2016	212	00264	1/25/2016	194510	-11	\$ -
15	15-Jan	11172	11223	\$ 1,975.00	\$ 475.00	\$ 1,500.00	1/15/2016	212	00265	1/25/2016	194511	-10	\$ -
16	16-Jan							212				0	\$ -
17	17-Jan							212				0	\$ -
18	18-Jan			3,100.00				212				0	\$ -
19	19-Jan	11224	11306	\$ 3,075.00	\$ 400.00	\$ 2,675.00	1/19/2016	212	00266	1/27/2016	194623	-8	\$ (25)
20	20-Jan	11307	11341	\$ 1,400.00	\$ 100.00	\$ 1,300.00	1/20/2016	212	00267	1/27/2016	194625	-7	\$ -
21	21-Jan	11342	11377	\$ 1,275.00	\$ 175.00	\$ 1,100.00	1/21/2016	212	00268	1/28/2016	194694	-7	\$ -
22	22-Jan	11378	11427	\$ 2,275.00	\$ 400.00	\$ 1,875.00	1/22/2016	212	00269	1/28/2016	194696	-6	\$ -
23	23-Jan							212				0	\$ -
24	24-Jan							212				0	\$ -
25	25-Jan	11428	11478	\$ 2,275.00	\$ 675.00	\$ 1,600.00	1/25/2016	212	00270	1/29/2016	194756	-4	\$ -
26	26-Jan	11479	11515	\$ 1,975.00	\$ 325.00	\$ 1,650.00	1/26/2016	212	00271	1/29/2016	194757	-3	\$ -
26	27-Jan	11516	11531	\$ 775.00	\$ 25.00	\$ 750.00	1/27/2016	212	00272	1/29/2016	194758	-2	\$ -
27	28-Jan	11532	11560	\$ 1,325.00	\$ 225.00	\$ 1,100.00	1/28/2016	212	00273	2/1/2016	194824	-4	\$ -
29	29-Jan	11561	11599	\$ 1,575.00	\$ 475.00	\$ 1,100.00	1/29/2016	212	00274	2/12/2016	195816	-14	\$ -
30	30-Jan							212			195816	0	\$ -
31	31-Jan							212				0	\$ -

TOTALS \$ 35,675.00 \$ 6,925.00 \$ 28,750.00

\$ (25)

TOTAL AMOUNT DUE TO GENERAL FUND-----1100-322-70-121-000-0-000-----	\$	35,700	35,675.00
LESS: TOTAL AMOUNT REMITTED TO GENERAL FUND (DIRECT DEPOSIT)-----	\$		6,925.00
TOTAL FUNDS DUE TO THE COUNTY TREASURER-----	\$		28,750.00

PREPARED BY: [Signature]

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

[Signature]
 APPROVED BY



2-22-16
 DATE

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

AUDITED BY: THE HIDALGO COUNTY AUDITOR'S OFFICE
 DATE: 2/11/16
J.C. 4/13/16
 Feb-16

COUNTY OF HIDALGO, TEXAS
 SCHEDULE OF RECIPITS AND DEPOSITS FOR THE MONTH OF:
 PRECINCT 1, SANITATION PROGRAM

Receipt #	Receipt # Sequence		Total Collected	Credit Card Amount (Direct Deposit)	LONE STAR NATIONAL BANK			COUNTY TREASURER			OVER/ (SHORT)		
	BEg #	END #			Deposit Amount	Date of Deposit	Deposit Slip Number	Receipt Date	Receipt Number	Diff on Dates			
1	1-Feb	11600	11644	\$ 1,875.00	\$ 300.00	\$ 1,575.00	2-2-2016	212	00275	2/16/2016	195220	-14	\$ -
2	2-Feb	11645	11664	\$ 800.00	\$ -	\$ 800.00	2-2-2016	212	00276	2/25/2016	19598	-23	\$ -
3	3-Feb	11665	11693	\$ 1,150.00	\$ 150.00	\$ 1,000.00	2-3-2016	212	00277	2/16/2016	195229	-13	\$ -
4	4-Feb	11694	11713	\$ 900.00	\$ 150.00	\$ 750.00	2-4-2016	212	00278	2/16/2016	195230	-12	\$ -
5	5-Feb	11714	11751	\$ 1,575.00	\$ 300.00	\$ 1,275.00	2-5-2016	212	00279	2/16/2016	195231	-11	\$ -
6	6-Feb							212				0	\$ -
7	7-Feb							212				0	\$ -
8	8-Feb	11752	11804	\$ 1,825.00	\$ 150.00	\$ 1,675.00	2-8-2016	212	00280	2/16/2016	195232	-8	\$ -
9	9-Feb	11805	11825	\$ 1,125.00	\$ 200.00	\$ 925.00	2-9-2016	212	00281	2/16/2016	195233	-7	\$ -
10	10-Feb	11826	11847	\$ 700.00	\$ 150.00	\$ 550.00	2-10-2016	212	00282	2/16/2016	195234	-6	\$ -
11	11-Feb	11848	11875	\$ 1,200.00	\$ 525.00	\$ 675.00	2-11-2016	212	00283	2/24/2016	195483	-13	\$ -
12	12-Feb	11876	11934	\$ 2,200.00	\$ 250.00	\$ 1,950.00	2-12-2016	212	00284	2/24/2016	195484	-12	\$ -
13	13-Feb							212				0	\$ -
14	14-Feb							212				0	\$ -
15	15-Feb							212				0	\$ -
16	16-Feb	11935	11986	\$ 1,900.00	\$ 250.00	\$ 1,650.00	2-16-2016	212	00285	2/24/2016	195485	-8	\$ -
17	17-Feb	11987	12019	\$ 1,100.00	\$ 150.00	\$ 950.00	2-17-2016	212	00286	2/25/2016	195559	-8	\$ -
18	18-Feb	12020	12053	\$ 1,650.00	\$ 100.00	\$ 1,550.00	2-18-2016	212	00288	2/25/2016	195560	-7	\$ -
19	19-Feb	12054	12099	\$ 1,675.00	\$ 625.00	\$ 1,050.00	2-19-2016	212	00289	2/25/2016	195561	-6	\$ -
20	20-Feb							212				0	\$ -
21	21-Feb							212				0	\$ -
22	22-Feb	12100	12143	\$ 1,500.00	\$ 300.00	\$ 1,200.00	2-22-2016	212	00290	3/4/2016	195818	-11	\$ -
23	23-Feb	12144	12169	\$ 1,300.00	\$ 450.00	\$ 850.00	2-23-2016	212	00291	3/4/2016	195819	-10	\$ -
24	24-Feb	12170	12199	\$ 1,100.00	\$ 150.00	\$ 950.00	2-24-2016	212	00292	3/4/2016	195820	-9	\$ -
25	25-Feb	12200	12236	\$ 1,325.00	\$ 475.00	\$ 850.00	2-25-2016	212	00293	3/4/2016	195821	-8	\$ -
26	26-Feb	12237	12264	\$ 925.00	\$ 200.00	\$ 725.00	2-26-2016	212	00294	3/9/2016	195997	-12	\$ -
26	27-Feb							212				0	\$ -
27	28-Feb							212				0	\$ -
29	29-Feb	12265	12294	\$ 1,050.00	\$ 125.00	\$ 925.00	3-1-2016	212	00295	3/9/2016	195961	-8	\$ -
30	1-Mar							212				0	\$ -
31	2-Mar							212				0	\$ -

TOTALS \$ 26,875.00 \$ 5,000.00 \$ 21,875.00

TOTAL AMOUNT DUE TO GENERAL FUND-----1100-322-70-121-000-0-000-----	\$	26,875.00
LESS: TOTAL AMOUNT REMITTED TO GENERAL FUND (DIRECT DEPOSIT)-----	\$	5,000.00
TOTAL FUNDS DUE TO THE COUNTY TREASURER-----	\$	21,875.00

PREPARED BY: [Signature]

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

APPROVED BY: [Signature]

2016 MAR 11 PM 2:45

3-10-16
DATE

RECEIVED BY COUNTY AUDITOR

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

COUNTY of HIDALGO

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



EDINBURG, TEXAS 78539

April 21, 2016

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

Re: Review of the Precinct 1 Sanitation Program *Monthly Fees Report* and Supporting Documentation
For the months of January 2016 and February 2016

Dear Commissioner Cuellar:

We conducted a limited scope review of the Precinct 1 Sanitation Program *Monthly Fees Report* and all supporting documentation for the months of January 2016 and February 2016 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 months of January 2016 and February 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 improvement could be made.

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

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

Methodology:

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

- Reviewed the submittal dates of the *Monthly Fees Reports* and applicable supporting documentation to the County Auditor's Office to determine if the reports and applicable supporting documentation were received within five days after the last day of the month pursuant to Local Government Code §114.001 (b).
- Verified the signature on the *Monthly Fees Reports* to ensure that the 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.

HIDALGO COUNTY DISTRICT JUDGES

LUIS M. SINGLETERRY
JUDGE, 1ST D.C.

ROOOLFO DELGADO
JUDGE, 1ST D.C.

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

ROSE GUERRA REYNA
JUDGE, 204TH D.C.

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

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

NOÉ DONZALEZ
JUDGE, 370TH D.C.
OVERSEER

LETICIA LOPEZ
JUDGE, 389TH D.C.

AIDA SALINAS FLORES
JUDGE, 398TH D.C.

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

JESSE CONTRERAS
JUDGE, 448TH D.C.

- Reviewed 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 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 County Treasurer on a daily basis.
- Verified that the collections per the *Monthly Fees Reports* agreed to total receipts issued and the deposits made with the County Treasurer.
- Verified the *Close-Out Report Forms* and *Monthly Fees Reports* were properly completed.

Conclusion:

Total collections for the months of January 2016 and February 2016 were \$35,700.00 and \$26,875.00, respectively. Based on the results of our review, we have concluded that fees collected were not properly accounted and reported (see observation No.1).

Observation No. 1:

Collections for January 19, 2016 were short \$25.00. According to staff, they were not aware of what may have caused the shortage.

The County Auditor's Office requires that cash receipts be deposited intact on a daily basis. In addition, management should monitor all overages and shortages to determine if there is a pattern meriting further investigation, modification of collection procedures, retaining of personnel, or disciplinary action. All shortages must be replenished.

Failure to ensure that cash receipts are deposited intact on a daily basis resulted in the loss of County revenue.

Recommendation:

Management should ensure that collections are deposited intact on a daily basis. In addition, management should determine if there is a pattern meriting further investigation, modification of collection procedures, retaining of personnel, or disciplinary action. Furthermore, the \$25.00 shortage should be replenished and deposited with the County Treasurer.

Observation No. 2:

We noted that receipts numbers 11289 and 11429 were not properly voided. The receipts did not contain the supervisor's signature of approval. According to the Supervisor, failure to approve the void receipts was an oversight.

The County Auditor's Office requires that approval of a void receipt be obtained prior to voiding a receipt. Approval of void receipts should be limited to supervisors. The supervisors should ensure the original and all copies of the void receipt contain on the face of the receipt the word "void", an explanation for the void, the date receipt was voided, and the supervisor's signature of approval. In addition, the properly authorized voided receipt must be submitted to the Auditor's Office along with the monthly reports.

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

Recommendation:

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

Observation No. 3:

Permits were not consistently issued in sequential order. In addition, permit no.'s 26232 and 21575 were unissued and unaccounted for. According to staff, they were not able to determine what happened to the permits.

The County Auditor's Office requires that permits be issued in sequential order. An employee must be designated the responsibility of maintaining custody of unissued permits in a secure place. Access to the secure place must be limited to as few employees as possible. A log must be used to record the sequence of

HIDALGO COUNTY DISTRICT JUDGES

official permits issued, date issued, and to whom issued. The log should be reviewed periodically to account for all official permits.

Failure to ensure that permits are issued in sequential order may result in the loss of County funds.

Recommendation:

Management should ensure that permits are issued in sequential order. In addition, \$50.00 for the missing permits (26232 and 21575) should be deposited with the County Treasurer's Office.

Observation No. 4:

The January 11, 2016 and February 23, 2016 Close-Out Reports were missing the witness signature. According to the Supervisor, failure to obtain the witness signature was an oversight.

The County Auditor's Office requires that cash on hand be reconciled to receipts issued for the day and the change fund utilizing the *Cashier's Daily Close-Out Reports/Daily Remittance Forms* (Close-Out Report). The reconciliation must be witnessed by another person. The following procedures must be performed when preparing the Close-Out Report:

- a. The cashier must count the money and record the appropriate amounts on *Part II Cash on Hand by Actual Count*.
- b. The witness must total the actual receipts issued for the day and record the total and beginning and ending receipt numbers and control numbers, if applicable, on *Part I Recap of Receipts*.
- c. The witness must confirm that the amount recorded by the cashier on *Part II Cash on Hand by Actual Count* agrees to the receipts issued and the change fund, if any. Any variances must be noted on the *Comments Section* with a detailed explanation.
- d. Both the cashier and the witness must verify that the Close-Out Report is completed in its entirety. Both the cashier and witness must sign under *Part III Acknowledgment and Approval* to document their responsibility for this verification.
- e. The witness must enter the deposit slip number, the total amount to be deposited, and the general ledger account number to which the funds should be credited on *Part IV Summary of Deposits*.
- f. After the deposit has been made, the County official or his/her designee must verify that the total amount on the bank validated deposit slip agrees to the total amount to be deposited on the Close-Out Report. The County official or his/her designee must sign under *Part III Acknowledgment and Approval* to document responsibility for this verification.
- g. If the department makes deposits in the County Treasury a copy of the Close-Out Report and bank validated deposit slip must be submitted via fax to the County Treasurer's Office. The County Treasurer's Office must issue a receipt and fax a copy of the receipt to the department. The County Treasurer may mail the original receipt to the department.

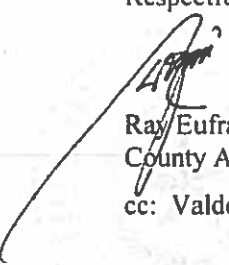
Failure to ensure that the witness signs the Close-Out Report may result in the loss of County funds.

Recommendation:

Management should ensure that the witness signs the Close-Out Report. At a minimum, the procedures noted above should be implemented.

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

Respectfully,



Ray Eufrazio, CPA
County Auditor

cc: Valde Guerra, Executive Officer

HIDALGO COUNTY DISTRICT JUDGES

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

RODOLFO DELGADO
JUDGE, 13TH D.C.

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

ROSE GUERRA REYNA
JUDGE, 208TH D.C.

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

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

NOE GONZALEZ
JUDGE, 370TH D.C.
OVERSEER

LETICIA LOPEZ
JUDGE, 389TH D.C.

AIDA SALINAS FLORES
JUDGE, 394TH D.C.

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

JESSE CONTRERAS
JUDGE, 448TH D.C.

Constable Celestino Avila Jr. Monthly Report

For the Month Ending February 2016 *PBC*

RECEIVED BY
Plaintiff
COLLIER, A. L.

Date	Defendant	Receipt #	Cause #	Type of Service	In/Out County	Court	Treasurer #	Amount Due
Monday, February 08, 2016	Levi Dean Soliz	011160-1	42012-20171-158	Citation OAG	Out of County	District Clerk	195835	\$49.50
Monday, February 08, 2016	Daniel Ponce (NOT SERVED) 8/18/15	011161-1	4F-2962-15-1	Citation OAG	In County	District Clerk	195835	\$49.50
Monday, February 08, 2016	Daniel Ponce	011162-1	4F-2962-15-1	Citation OAG	In County	District Clerk	195835	\$49.50
Monday, February 08, 2016	Vidal Perez III 9/24/15	011163-1	4DIAG15001852	Citation OAG	Out of County	District Clerk	195835	\$49.50
Monday, February 08, 2016	SAGASTUME, RUBEN JOSEPH 4/10/14	011164-1	4201410204	Citation	Out of County	District Clerk	195835	\$49.50
Monday, February 08, 2016	CARLOS ANTONIO RICO 4/14/14	011165-1	414-1018-F425	Precept To Serve	Out of County	District Clerk	195835	\$49.50
Monday, February 08, 2016	SELLENA PENA (NOT SERVED) 5/5/14	011166-1	4D-1-AG-14-00055	Precept To Serve	Out of County	District Clerk	195835	\$49.50
Monday, February 08, 2016	DOMINIQUE ROBLES 5/29/14	011167-1	4DIAG1001914	Precept To Serve	Out of County	District Clerk	195835	\$49.50
Monday, February 08, 2016	CARLOS MARTIN ALDAPE 7/7/14	011168-1	4DIFM05003637	Show Cause - OAG	Out of County	District Clerk	195835	\$49.50

Wednesday, March 23, 2016



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

Date	Plaintiff	Defendant	Receipt #	Cause #	Type of Service	In/Out County	Court	Treasurer #	Amount Due
Monday, February 08, 2016	Marcella Nieto	Jacob Isaias Garcia (OAG) 8/19/14	011169-1	201416826	Citation	Out of County	District Clerk	195835	\$49.50
Monday, February 08, 2016	Marcella Nieto	Jacob Isaias Garcia (OAG) 8/19/14	011169-1	201416826	Precept To Serve	Out of County	District Clerk	195835	\$49.50
Monday, February 08, 2016	OAG	Arnulfo Rosales	011170-1	2009-12-6974-B	Notice to Show Ca	Out of County	District Clerk	195835	\$49.50
Monday, February 08, 2016	Carrie Emily-Ann Woodrum (OAG)	Daniel Mejorado Jr. (NOT SERVED) 11/4/14	011171-1	14-16857	Citation	Out of County	District Clerk	195835	\$49.50
Monday, February 08, 2016	The State of Texas	Jose De Jesus Quistiano 12/15/14	011172-1	DIAG14001906	Citation OAG	Out of County	District Clerk	195835	\$49.50
Tuesday, February 09, 2016	The State of Texas	Eddie Martinez 12/8/14	011173-1	DIAG06001677	Citation OAG	In County	District Clerk	195836	\$49.50
Tuesday, February 09, 2016	The State of Texas (OAG)	Thomas Luna Medrano 12/8/14	011174-1	DIFM03007996	Citation w/N O H	In County	District Clerk	195836	\$49.50
Tuesday, February 09, 2016	OAG	Joel Ramos	011175-1	F-4479-09-G	Notice to Show Cain	County	District Clerk	195836	\$49.50
Tuesday, February 09, 2016	Julie Ann Morales/OAG	Gustavo Arevallo 3/2/15	011176-1	15-FL-062	Citation	In County	District Clerk	195836	\$49.50
Monday, February 08, 2016	Crystal Eillen Collier CP / OAG	Miguel Antonio Ortiz NCP (not served) 3/11/15	011177-1	DIAG14000859	Citation OAG	Out of County	District Clerk	195836	\$49.50
Tuesday, February 09, 2016	The State of Texas OAG (Nancy Quistiano)	Jose De Jesus Quistiano 3/16/15	011178-1	DIAG15000350	Citation OAG	Out of County	District Clerk	195836	\$49.50



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

Prepared by: *[Signature]*
Administrative Assistant 11

Approved by: *[Signature]*
Constable/Precept 1



Date	Plaintiff	Defendant	Receipt #	Cause #	Type of Service	In/Out County	Court	Treasurer #	Amount Due
Tuesday, February 09, 2016	Inre J D Mancillas	Daniel Mancillas Jr. OAG 4/28/15	011179-1	322-572140-15	Citation OAG	Out of County	District Clerk	195836	\$49.50
Tuesday, February 09, 2016	Office of the Attorney General	Kenny Juarez (not served) 5/15/15	011180-1	201524520	Citation OAG	Out of County	District Clerk	195836	\$49.50
Tuesday, February 09, 2016	Office of the Attorney General	Kenny Juarez (not served) 5/15/15	011180-1	201524520	Precept To Serve	Out of County	District Clerk	195836	\$49.50
Tuesday, February 09, 2016	OAG	Jonathan Edward Frausto	011181-1	2015-DCL-00578	Citation OAG	Out of County	District Clerk	195836	\$49.50
Tuesday, February 09, 2016	OAG	Jonathan Edward Frausto	011181-1	2015-DCL-00578	Precept To Serve	Out of County	District Clerk	195836	\$49.50
Tuesday, February 09, 2016	The State of Texas OAG	William Timothy Gray 6/15/15	011182-1	13-2331-PC3	Citation OAG	Out of County	District Clerk	195836	\$49.50
Tuesday, February 09, 2016	The State of Texas	Abel Lopez Jr 6/3/15	011183-1	DIAGI5000403	Citation OAG	Out of County	District Clerk	195836	\$49.50
Tuesday, February 09, 2016	The State of Texas	Jorge Eduardo Guajardo (not served) 6/2/15	011184-1	F223063	Citation OAG	Out of County	District Clerk	195836	\$49.50
Tuesday, February 09, 2016	Office of the Attorney General	Jose Manuel Martinez (NOT SERVED) 7/7/15	011185-1	201535834	Citation OAG	Out of County	District Clerk	195836	\$49.50
Tuesday, February 09, 2016	Office of The Attorney General	Jose Manuel Martinez (NOT SERVED) 7/7/15	011185-1	201535834	Precept To Serve	Out of County	District Clerk	195836	\$49.50
Tuesday, February 09, 2016	OAG	Martin Montes Jr	011186-1	F-1207-15-C	Citation OAG	In County	District Clerk	195836	\$49.50



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

Approved by: [Signature] Prepared by: [Signature]
 Constable, Precinct Administrative Assistant 110

Wednesday, March 23, 2016



X/16

Date	Plaintiff	Defendant	Receipt #	Cause #	Type of Service	In/Out County	Court	Treasurer #	Amount Due
Tuesday, February 09, 2016	Office of the Attorney General	Donald John Broussard 8/17/15	011187-1	2015-42514	Citation OAG	Out of County	District Clerk	195836	\$49.50
Tuesday, February 09, 2016	Office of the Attorney General	Donald John Broussard 8/17/15	011187-1	2015-42514	Precept To Serve	Out of County	District Clerk	195836	\$49.50
Tuesday, February 09, 2016	OAG	Maribel Soto	011188-1	F-1699-14-E	Subpoena OAG	In County	District Clerk	195836	\$49.50
Tuesday, February 09, 2016	The State of Texas OAG	Maribel Soto (NOT SERVED) 8/20/15	011188-1	F-1699-14-E	Subpoena OAG	In County	District Clerk	195836	\$49.50
Tuesday, February 09, 2016	OAG	Esmeralda Villarreal	011189-1	F-2962-15-1	Citation OAG	In County	District Clerk	195836	\$99.00
Tuesday, February 09, 2016	The State of Texas OAG	Cynthia Resendez (NOT SERVED) 8/20/15	011190-1	F-1540-15-6	Subpoena OAG	In County	District Clerk	195836	\$49.50
Tuesday, February 09, 2016	The State of Texas OAG	Maria Isabel Bravo 8/20/15	011191-1	F-3584-14-1	Subpoena OAG	In County	District Clerk	195836	\$49.50
Tuesday, February 09, 2016	OAG	Sonia C. Baldemares	011192-1	F-66900F	Subpoena OAG	In County	District Clerk	195836	\$49.50
Tuesday, February 09, 2016	The State of Texas OAG	Esteban Salinas 8/19/15	011193-1	DIAG15001395	Citation OAG	Out of County	District Clerk	195836	\$49.50
Tuesday, February 09, 2016	The State of Texas AOG	Cecilia Rodriguez 8/17/15	011194-1	F-2853-15-8	Citation OAG	In County	District Clerk	195836	\$49.50
Tuesday, February 09, 2016	The State of Texas AOG	Melissa Lorraine Sampson 8/7/15	011195-1	F-6350-14-1	Citation OAG	In County	District Clerk	195836	\$49.50

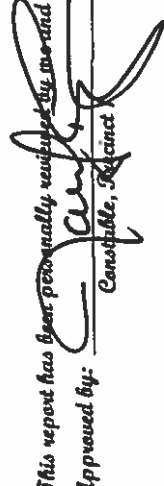



This report has been personally reviewed by me and which I certify to be true and correct to the best of my knowledge
 Approved by: *[Signature]* Prepared by: *[Signature]*
 Constable Precinct 11
 Administrative Assistant 11



K/c

Date	Plaintiff	Defendant	Receipt #	Cause #	Type of Service	In/Out County	Court	Treasurer #	Amount Due
Tuesday, February 09, 2016	Office of the Attorney General	Felipe Hernandez (NOT SERVED) 8/18/15	011196-1	F-5107-14-I	Citation OAG	In County	District Clerk	195836	\$49.50
Tuesday, February 09, 2016	The State of Texas OAG	Tomas Rubalcaba (NOT SERVED) 8/7/15	011197-1	F-2963-15-E	Citation OAG	In County	District Clerk	195836	\$49.50
Tuesday, February 09, 2016	The State of Texas OAG	Jose Manuel Jr. Saenz 8/7/15	011198-1	F-3075-15-A	Citation OAG	In County	District Clerk	195836	\$49.50
Tuesday, February 09, 2016	The State of Texas OAG	Nichole Casares Leal 8/5/15	011199-1	F-5848-14-F	Citation OAG	In County	District Clerk	195836	\$49.50
Tuesday, February 09, 2016	The State of Texas OAG	Eulogio Martinez Jr 8/5/15	011200-1	F-1042-15-G	Citation OAG	In County	District Clerk	195836	\$49.50
Tuesday, February 09, 2016	The State of Texas OAG	José Alberto Soto 8/5/15	011201-1	F-2970-15-J	Citation OAG	In County	District Clerk	195836	\$49.50
Tuesday, February 09, 2016	Office of the Attorney General	Rogelio Lazo (NOT SERVED) 8/17/16	011202-1	F-1084-15-8	Citation OAG	In County	District Clerk	195836	\$49.50
Tuesday, February 09, 2016	THE STATE OF TEXAS	ANTONIO SIFUENTES (OAG 296TH JUDICIAL) 12/6/13	011203-1	2965460305	Citation	In County	District Clerk	195836	\$49.50
Tuesday, February 09, 2016	The State of Texas	Maria Guadalupe Alvarez 11/18/13	011204-1	2001041877A	Precept To Serve	Out of County	District Clerk	195836	\$99.00
Tuesday, February 09, 2016	THE STATE OF TEXAS	DEREK ISAAC GARZA 12/26/13	011205-1	2011-DCL-07863	Citation	Out of County	District Clerk	195836	\$49.50

This report has been personally reviewed by me and I certify to be true and correct to the best of my knowledge
 Approved by:  Consuelo S. Siment
 Prepared by:  Administrative Assistant 11



Handwritten initials

Date	Plaintiff	Defendant	Receipt #	Cause #	Type of Service	In/Out County	Court	Treasurer #	Amount Due
Tuesday, February 09, 2016	The State of Texas OAG	Gonzalo Barron Jr. (not served) 10/21/15	011206-1	C225016	Citation OAG	In County	District Clerk	195836	\$49.50
Tuesday, February 09, 2016	OAG	Juan Luna Jr.	011207-1	F-2156-15-A	Citation OAG	In County	District Clerk	195836	\$49.50
Tuesday, February 09, 2016	OAG	Elva I Saenz	011208-1	F-6331-14-F	Citation OAG	In County	District Clerk	195836	\$99.00
Tuesday, February 09, 2016	OAG	Armando Rivera	011209-1	201552528	Precept To Serve	Out of County	District Clerk	195836	\$49.50
Tuesday, February 09, 2016	OAG	Armando Rivera	011209-1	201552528	Citation OAG	Out of County	District Clerk	195836	\$49.50
Tuesday, February 09, 2016	The State of Texas OAG	Adan Mireles 11/13/15	011210-1	F-6722-15-6	Citation OAG	In County	District Clerk	195837	\$49.50
Tuesday, February 09, 2016	The State of Texas OAG	Yvette Aguilar 11/13/15	011210-1	F-6722-15-6	Citation	In County	District Clerk	195837	\$49.50
Wednesday, February 10, 2016	OAG	Adalberto Gallardo	011211-1	200854773	Precept To Serve	Out of County	District Clerk	195837	\$49.50
Wednesday, February 10, 2016	OAG	Adalberto Gallardo	011211-1	200854773	Citation OAG	Out of County	District Clerk	195837	\$49.50
Tuesday, February 09, 2016	The State of Texas OAG	Mary Guadalupe Rodriguez 11/19/15	011212-1	F-3995-03-D	Citation OAG	In County	District Clerk	195837	\$49.50
Wednesday, February 10, 2016	The State of Texas OAG	Mary Guadalupe Rodriguez 11/19/15	011212-1	F-3995-03-D	Precept To Serve	In County	District Clerk	195837	\$49.50
Tuesday, February 09, 2016	The State of Texas OAG	Monica Ibarra De Guillen 11/19/15	011213-1	F-6320-11-E	Citation OAG	In County	District Clerk	195837	\$49.50



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



He

Date	Plaintiff	Defendant	Receipt #	Cause #	Type of Service	In/Out County	Court	Treasurer #	Amount Due
Wednesday, February 10, 2016	The State of Texas	Abel Flores 11/10/11	011214-1	F-215-1-C	Citation	In County	District Clerk	195837	\$49.50
Tuesday, February 09, 2016	The State of Texas OAG	Monica Luisa Guillen 11/13/15	011215-1	F-6742-15-7	Citation OAG	In County	District Clerk	195837	\$49.50
Wednesday, February 10, 2016	OAG	Sylvia A Carreon	011216-1	F-6743-15-8	Citation OAG	In County	District Clerk	195837	\$49.50
Wednesday, February 10, 2016	The State of Texas	Jose Alfonso Castro 12/2/15	011217-1	F-6886-15-8	Citation OAG	In County	District Clerk	195837	\$49.50
Wednesday, February 10, 2016	The State of Texas	Melissa Marie Gomez 12/2/15	011217-1	F-6263-15-D	Citation OAG	In County	District Clerk	195837	\$49.50
Wednesday, February 10, 2016	The State of Texas	Diane Salinas 12/2/15	011217-1	F-3140-15-C	Citation OAG	In County	District Clerk	195837	\$49.50
Wednesday, February 10, 2016	The State of Texas	Edgar De La Rosa 12/2/15	011217-1	F-3379-15-C	Citation OAG	In County	District Clerk	195837	\$99.00
Wednesday, February 10, 2016	The State of Texas	Cristina Zapata 12/2/15	011218-1	F-6280-15-E	Citation OAG	In County	District Clerk	195837	\$49.50
Wednesday, February 10, 2016	The State of Texas	Luci Lozano Vasquez 12/2/15	011218-1	F-6821-15-A	Citation OAG	In County	District Clerk	195837	\$49.50
Wednesday, February 10, 2016	The State of Texas	Nancy Abigail Rodriguez 1/8/16	011218-1	F-5625-14-H	Citation OAG	In County	District Clerk	195837	\$49.50
Wednesday, February 10, 2016	OAG	Rolando Romo	011218-1	F-6284-15-C	Citation OAG	In County	District Clerk	195837	\$49.50
Tuesday, February 09, 2016	The State of Texas	Marco Garnica 12/2/15	011218-1	F-6777-15-2	Citation OAG	In County	District Clerk	195837	\$49.50
Wednesday, February 10, 2016	The State of Texas	Esteban Jesus Camero 12/2/15	011219-1	F-1074-08-5	Precept To Serve	In County	District Clerk	195837	\$49.50



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

Wednesday, March 23, 2016



74

Date	Plaintiff	Defendant	Receipt #	Cause	Type of Service	In/Out County	Court	Treasurer #	Amount Due
Wednesday, February 10, 2016	The State of Texas	Pablo Garcia IV 8/12/11	011219-1	F-4483-09-E	Precept To Serve	In County	District Clerk	195837	\$49.50
Wednesday, February 10, 2016	The State of Texas	Genesis Jannelly Perez 12/2/15	011220-1	F-1172-14-E	Subpoena OAG	In County	District Clerk	195837	\$49.50
Wednesday, February 10, 2016	OAG	Felix Alvarez	011221-1	13085999	Notice to Show Ca	Out of County	District Clerk	195837	\$49.50
Tuesday, February 02, 2016	Portfolio Recovery	Nora Ortega	C1-2016-25	CL-15-4263-F	Citation	In County	County Clerk	194946	\$75.00
Thursday, February 04, 2016	Dalia Villanueva	Daniel Garcia	C1-2016-26	SC16-0058-J12	Small Claims	In County	Justice Clerk	195833	\$75.00
Friday, February 05, 2016	Alonzo Rios	Clizalia Rios DeLeon	C1-2016-27	F-7292-14-5	Divorce Decree	In county	District Clerk	195834	\$75.00
Friday, February 12, 2016	Max Fine Furniture	Maria Zapata, Reynaldo (Recalled)	C1-2016-28	SC16-0061-J12	Small Claims	in county	Justice Clerk	195838	\$75.00
Friday, February 12, 2016	Max Fine Furniture	Oswaldo, Olegue	C1-2016-29	SC16-0062-J12	Small Claims	in county	Justice Clerk	195838	\$75.00
Friday, February 12, 2016	Max Fine Furniture	Cecilia. Rios	C1-2016-30	SC16-0064-J12	Small Claims	in county	Justice Clerk	195838	\$75.00
Friday, February 12, 2016	Max Fine Furniture	Mayra M. Salinas	C1-2016-31	SC16-0065-J12	Small Claims	in county	Justice Clerk	195838	\$75.00
Tuesday, February 16, 2016	Travis County Tax Assessor	Rafath Quaraishi	C1-2016-32	J5CV15249900	Tax Citation	Out of County	Justice Clerk	195839	\$75.00
Friday, February 19, 2016	Discover Bank	Maria D. Gaytan	C1-2016-33	DC15-077GS	Justice Claims	In County	Justice Clerk	195840	\$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: *[Signature]*
 Constable, Precinct 1

Prepared by: *[Signature]*
 Administrative Assistant 1



Wednesday, March 23, 2016

X19

Date	Plaintiff	Defendant	Receipt #	Caus. #	Type of Service	In/Out County	Court	Treasurer #	Amount Du.
Tuesday, February 23, 2016	Portfolio Recovery Assoc. LLC Assignee of GE Capit	Lori Gonzalez	C1-2016-34	CL-15-4453-D	Citation	In County	District Clerk	195841	\$75.00
Grand Total									\$4,908.00

X2-3
A X/h

HIDALGO COUNTY AUDITOR'S OFFICE
 APPROVED BY: [Signature]
 DATE: 3/23/16 Revised

Wednesday, March 23, 2016



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



X/h

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

April 18, 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 February 2016

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 February 2016 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 February 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 improvement could be made.

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

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

Methodology:

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

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

HIDALGO COUNTY DISTRICT JUDGES

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

RODOLFO DELGADO
JUDGE, 83RD D.C.

J. R. "BOBBY" FLORES
JUDGE, 101ST D.C.

ROSE GUERRA REYNA
JUDGE, 201ST D.C.

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

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

NOÉ GONZALEZ
JUDGE, 370TH D.C.
OVERSEER

LETICIA LOPEZ
JUDGE, 389TH D.C.

AIDA SALINAS FLORES
JUDGE, 390TH D.C.

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

JESSE CONTRERAS
JUDGE, 449TH D.C.

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

Conclusion:

Total collections for the month of February 2016 were \$4,908.00. 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 Eutracion, CPA
County Auditor

cc: Valde Guerra, County Executive Officer

HIDALGO COUNTY DISTRICT JUDGES

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

RODOLFO DELGADO
JUDGE, 83RD D.C.

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

ROSE GUERRA REYNA
JUDGE, 204TH D.C.

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

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

NDE GONZALEZ
JUDGE, 370TH D.C.

LETICIA LOPEZ
JUDGE, 349TH D.C.

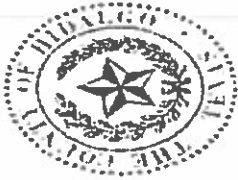
AIDA SALINAS FLORES
JUDGE, 391TH D.C.

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

JESSE CONTRERAS
JUDGE, 449TH D.C.

CONSTABLE, PCT. 3 LARRY GALLAGHER 30 MONTHLY REPORT
For the Month Ending February

DATE	PLAINTIFFS NAME	DEFENDANT'S NAME	RECEIPT NUMBER	CAUSE NUMBER	TYPE OF SERVICE		Justice Clerk	County Clerk	District Clerk	Const Sale	Treasurer Receipt	AMOUNTS DUE TO COUNTY
					OUT OF COUNTY (OCV)	IN-COUNTY (IC)						
2/1/2016	CITY OF MCALLEN, ET AL	KIKI'S RESTAURANT, INC	C3-2016-22	T-2569-15-C	TAX WARRANT	X			X		195409	\$200.00
2/1/2016	VOID	VOID	C3-2016-23	VOID	VOID					VOID		\$0.00
2/4/2016	SOUTH TEXAS COLLEGE, ET AL	MIGUEL A. GARZA	1075-3	T-077-05-E	LEVY, DEED, NOTICE PKG, & ORDER OF SALE	X			X		195411	\$270.00
2/4/2016	SOUTH TEXAS COLLEGE, ET AL	MIGUEL A. GARZA	1076-3	T-077-05-E	LEVY, DEED, NOTICE PKG, & ORDER OF SALE	X			X		195411	\$270.00
2/4/2016	SOUTH TEXAS COLLEGE, ET AL	MIGUEL A. GARZA	1077-3	T-077-05-E	LEVY, DEED, NOTICE PKG, & ORDER OF SALE	X			X		195411	\$270.00
2/4/2016	SOUTH TEXAS COLLEGE, ET AL	MIGUEL A. GARZA	1078-3	T-077-05-E	LEVY, DEED, NOTICE PKG, & ORDER OF SALE	X			X		195411	\$270.00
2/4/2016	PSJA ISD, ET AL	CLAY EVERIARD	1079-3	T-274-09-F	LEVY, DEED, NOTICE PKG, & ORDER OF SALE	X			X		195411	\$270.00
2/4/2016	LA JOYA ISD, ET AL	OSCAR CERDA	C3-2016-24	T-0079-12-J	LEVY, DEED, NOTICE PKG, & TAX WARRANT	X			X		195411	\$275.00
2/4/2016	PSJA ISD, ET AL	ANGELITA RESENDEZ	C3-2016-25	T-549-06-1	LEVY, DEED, NOTICE PKG, & TAX WARRANT	X			X		195411	\$275.00
2/4/2016	PSJA ISD, ET AL	CELESTINO TREJO	C3-2016-26	T-297-09-C	LEVY, DEED, NOTICE PKG, & TAX WARRANT	X			X		195411	\$275.00
2/9/2016	THE BANK OF NEW YORK TURST	ALICIA CERDA HERNANDEZ	C3-2016-27	C-1713-15-B	WRIT OF POSSESSION	X			X		195413	\$200.00
2/12/2016	LONE STAR NATIONAL BANK	LARA MARIE MARTINEZ	C3-2016-28	CL-16-0458-H	WRIT OF SEQUESTRATION	X			X		195414	\$200.00
2/16/2016	US LOGISTICS, LLC	MEXPORT EQUIPMENT, INC & LANDA GROUP, INC.	C3-2016-29	C-0427-16-J	CITATION X 2	X			X		195415	\$150.00
2/19/2016	LONE STAR NATIONAL BANK	LARA MARIE MARTINEZ	C3-2016-30	CL-16-0458-H	CITATION	X			X		1960666	\$200.00
2/19/2016	SOUTH TEXAS FEDERAL CREDIT UNION	JULIO CESAR CONTRERAS	C3-2016-31	CL-16-0437-A	WRIT OF SEQUESTRATION*	X			X		1960666	\$200.00
Page Total											\$3,200.00	
Grand Total											\$3,200.00	



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

Prepared by BAVINS

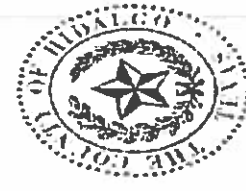
Approved by Edwin D...
 Constable, Precinct 3

XI

CONSTABLE, PCT. 3 LARRY GALLAGHER MONTHLY REPORT
 For the Month Ending February

DATE	PLAINTIFF'S NAME	DEFENDANT'S NAME	RECEIPT NUMBER	CAUSE NUMBER	TYPE OF SERVICE				TREASURER RECEIPT	AMOUNTS DUE TO COUNTY
					OUT OF COUNTY (OC)	IN-COUNTY (IC)	OC	IC		
2/22/2016	WESLACO ISD, ET AL	RAMIRO FLORES, ET AL	1080-3	T-1808-12-J	LEVY, DEED, & NOTICE PK.G.		X		196067	\$ 270.00
2/22/2016	CITY OF MCALLEN, ET AL	FRED'S PHARMACY	C3-2016-32	T-2566-15-11	TAX WARRANT		X		196067	\$ 200.00
2/22/2016	EDINBURG CISD, ET AL	JARVEY'S PLUMBING	C3-2016-33	T-2242-15-11	TAX WARRANT		X		196067	\$ 200.00
2/22/2016	PSJA ISD, ET AL	D&M PAINTING DECORATING LLC	C3-2016-34	T-1325-15-11	TAX WARRANT		X		196067	\$ 200.00
2/22/2016	MARIA SANCHEZ	JAVIER GARIBAY	C3-2016-35	SC16-0032-121	CITATION		X		196067	\$ 75.00
2/22/2016	EDINBURG CISD, ET AL	PIZZA PATRON	C3-2016-36	T-1113-15-D	TAX WARRANT		X		196067	\$ 200.00
2/22/2016	CITY OF MCALLEN, ET AL	BAR 201	C3-2016-37	T-0311-15-G	TAX WARRANT		X		196067	\$ 200.00
									Page Total	\$1,345.00
									Grand Total	\$4,545.00

✓ X23



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: Edson Duran
 Constable, Precinct 3

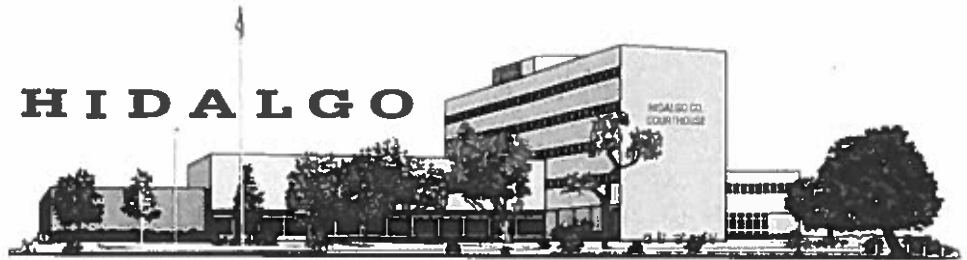
Prepared by: RUIVA

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

X/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

April 18, 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 February 2016

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 February 2016 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 February 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 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, 82ND D.C.

RODOLFO DELGADO
JUDGE, 83RD 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, 381TH D.C.

IDA SALINAS FLORES
JUDGE, 390TH D.C.

ISRAEL RAMON, JR.
JUDGE, 420TH D.C.

JESSE CONTRERAS
JUDGE, 449TH D.C.

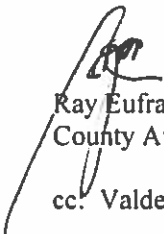
- Reviewed *Cashier's Daily Close-Out Reports/Daily Remittance Forms* to determine whether fees collected were properly accounted and deposited with the County Treasurer in a timely manner.
- Verified that the collections per the *Monthly Fees Report* agreed to total receipts issued and the deposits 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 February 2016 were \$4,545.00. 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 Eufrazio, CPA
County Auditor

cc: Valde Guerra, County Executive Officer

HIDALGO COUNTY DISTRICT JUDGES

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

RODOLFO DELGADO
JUDGE, 13th D.C.

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

ROSE GUERRA REYNA
JUDGE, 20th D.C.

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

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

HOE GONZALEZ
JUDGE, 37th D.C.
OVERSEER

LETICIA LOPEZ
JUDGE, 38th D.C.

AIDA SALINAS FLORES
JUDGE, 39th D.C.

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

JESSE CONTRERAS
JUDGE, 44th D.C.

CONSTABLE PRECINCT 4 MONTHLY REPORT
For the Month Ending February 2016

DATE	PLAINTIFFS NAME	DEFENDANTS NAME	RECEIPT NUMBER	CAUSE NUMBER	TYPE OF SERVICE:				AMOUNTS DUE TO COUNTY			
					OUT OF COUNTY (OCY)	IN-COUNTY (IC)	Justice Clerk	County Clerk		District Clerk	Other	Const Sale
2/1/2016	CWR Management LLC dba Clear Water Resources LLC	Loughorn Haring & Oilfield Services, Inc	10037-1	16-0025-C	X		X				195052	\$ 75.00
2/8/2016	**VOID**	**VOID**	10038-1	**VOID**							**	\$ 0.00
2/10/2016	Williams Racing Academy, LLC	Carlo Villarreal & Jose Villarreal, Sr.	10039-1	S16-002J3	X		X				195277	\$ 75.00
2/10/2016	Williams Racing Academy, LLC	Carlo Villarreal & Jose Villarreal, Sr.	10040-1	S16-002J3	X		X				195277	\$ 75.00
2/18/2016	Troy Capital LLC Assignee of Chase Bank USA NA	Robert Ramos, Jr.	10041-1	E11-419WG			X				195439	\$ 80.00
2/18/2016	Troy Capital LLC Assignee of Chase Bank USA NA	Steven J. Soemer, Security First Credit Union	10042-1	CL-15-3988-B	X		X				195439	\$ 80.00
2/24/2016	Noemi Barrientos	Isaac Segura	10043-1	2016-NSC-00008	X		X				195665	\$ 75.00
2/24/2016	Portfolio Recovery Associates, LLC Assignee of Synchro Bank (PayPal)	Gilberto Surita	10044-1	CV15-0607-J41			X				195665	\$ 75.00
2/24/2016	LC Textures	Jose Ocasas dba Materiales Rio Grande	10045-1	E12-57	X		X				195665	\$ 80.00
2/26/2016	Jose Salazar-Gonzalez	Javier Gerardo Cantu-Alanis & Norma Esthela Cantu	10046-1	CL-14-3230-G	X		X				195670	\$ 150.00
2/26/2016	**VOID**	**VOID**	10047-1	**VOID**								\$ 0.00
RECEIVED BY COUNTY AUDITOR										2016 MAR 9 PM 4 28		
										Page Total	\$765.00	
										Grand Total	\$765.00	



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

Approved by: [Signature] Comptroller, Precinct 4
Prepared by: [Signature] Nanyla Muñoz

HIDALGO COUNTY AUDITOR'S OFFICE
APPROVED BY: [Signature]
DATE: 3/11/16

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

April 18, 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 February 2016

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 February 2016 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 February 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 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.

HIDALGO COUNTY DISTRICT JUDGES

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

RODOLFO DELGADO
JUDGE, 97TH D.C.

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

ROSE GUERRA REYNA
JUDGE, 206TH D.C.

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

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

NOE DONAZALEZ
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 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 February 2016 were \$765.00. 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 Bufracio, CPA
County Auditor

cc: Valde Guerra, County Executive Officer

HIDALGO COUNTY DISTRICT JUDGES

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

RODOLFO DELGADO
JUDGE, 91TH D.C.

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

ROSE GUERRA REYNA
JUDGE, 204TH D.C.

JUAN R. PARTIDA
JUDGE, 175TH D.C.

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

NOE GONZALEZ
JUDGE, 170TH D.C.

LETICIA LOPEZ
JUDGE, 389TH D.C.

ADA SALINAS FLORES
JUDGE, 398TH D.C.

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

JESSE CONTRERAS
JUDGE, 449TH D.C.

**HIDALGO COUNTY HEALTH DEPARTMENT
ENVIRONMENTAL HEALTH DIVISION
MONTHLY FEES REPORT
FOR THE MONTH OF: FEBRUARY 2016**

RECEIVED BY COUNTY HEALTH DEPARTMENT

PBC

8 PM 4 3

Part I: RECAP OF COLLECTIONS

A. TOTAL CASH COLLECTED		<u>\$26,200.00</u>
1. ON-SITE SEWAGE DISPOSAL INSPECTION PERMIT FEES		
a. INSTALLATION PERMIT FEE		
1. EDINBURG	<u>\$2,890.00</u> X14	
2. MISSION	<u>S-</u>	
3. WESLACO	<u>S-</u>	
	<u>\$2,890.00</u> X14	
b. FINAL INSPECTION PERMIT FEE		
1. EDINBURG	<u>\$2,040.00</u> X14	
2. MISSION	<u>S-</u>	
3. WESLACO	<u>S-</u>	
	<u>\$2,040.00</u> X10, X14	
2. RESTAURANT INSPECTION FEE	<u>\$19,550.00</u> X13	
3. FOOD HANDLER'S CERTIFICATE FEES	<u>\$1,720.00</u> X13	
4. MOBILE UNIT DECAL FEES	<u>S-</u>	
TOTAL AMOUNT DUE TO THE COUNTY TREASURER: (Should Match Amt in Part II)		<u>\$26,200.00</u> 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)	34 ^{X7}	1100-345-21-340-000-0-000	<u>\$2,550.00</u> X7, X8
Final Inspection Permit Fee	\$60	HSC § 366.001 (A)	34 ^{X10}	1100-345-25-340-000-0-000	<u>\$2,040.00</u> X10, X11
Restaurant Inspection Fee	\$150, \$125, \$100	HSC § 437.012	264 ^{X3}	1100-345-22-340-000-0-000	<u>\$19,550.00</u> X3, X4
Food Handler's Certificate Fee	\$10	HSC § 438.047	1286 ^{X3}	1100-345-23-340-001-0-000	<u>\$1,720.00</u> X3, X5
Mobile Unit Decal Fee	\$5	HSC § 121.006 (a)	0	1100-345-24-340-000-0-000	<u>S-</u>
STATE FEES					
TCEQ Waste Water Fee	\$10	HSC § 367.010	34 ^{X7}	1100-207-20-000-002-0-000	<u>\$340.00</u> X7, X9
TOTAL AMOUNT DUE TO THE COUNTY TREASURER:					<u>\$26,200.00</u> X13 - X14

variance should => "0"

Mina... [Signature]
3/2/16
HIDALGO COUNTY AUDITOR'S OFFICE
 PREPARED BY _____ DATE _____ APPROVED BY: [Signature]
 DATE: 3/15/16 [Signature]

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

3/8/16
Ejardo Ramirez
 DATE HEALTH DEPARTMENT DIRECTOR

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

X1

**HIDALGO COUNTY HEALTH DEPARTMENT
ENVIRONMENTAL HEALTH DIVISION
MONTHLY FEES REPORT
FOR THE MONTH OF: MARCH 2016**

POC

RECEIVED BY
COUNTY AUDITOR

Part I: RECAP OF COLLECTIONS

A. TOTAL CASH COLLECTED		2016 APR 0 11 11 0	<u>\$31,925.00</u>
1. ON-SITE SEWAGE DISPOSAL INSPECTION PERMIT FEES			<i>X13-X14</i>
a. INSTALLATION PERMIT FEE			
1. EDINBURG	<u>\$7,055.00</u>	<i>X14</i>	
2. MISSION	<u>\$-</u>		
3. WESLACO	<u>\$-</u>		
	<u>\$7,055.00</u>	<i>X14</i>	
b. FINAL INSPECTION PERMIT FEE			
1. EDINBURG	<u>\$4,980.00</u>	<i>X14</i>	
2. MISSION	<u>\$-</u>		
3. WESLACO	<u>\$-</u>		
	<u>\$4,980.00</u>	<i>X10, X14</i>	
2. RESTAURANT INSPECTION FEE	<u>\$18,850.00</u>	<i>X13</i>	
3. FOOD HANDLER'S CERTIFICATE FEES	<u>\$1,040.00</u>	<i>X13</i>	
4. MOBILE UNIT DECAL FEES	<u>\$-</u>		

TOTAL AMOUNT DUE TO THE COUNTY TREASURER: (Should Match Amt in Part II) \$31,925.00

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)	<i>X7</i> 83	1100-345-21-340-000-0-000	<u>\$6,225.00</u> <i>X7, X8</i>
Final Inspection Permit Fee	\$60	HSC § 366.001 (A)	83 83	1100-345-25-340-000-0-000	<u>\$4,980.00</u> <i>X10, X11</i>
Restaurant Inspection Fee	\$150, \$125, \$100	HSC § 437.012	192 192	1100-345-22-340-000-0-000	<u>\$18,850.00</u> <i>X3, X4</i>
Food Handler's Certificate Fee	\$10	HSC § 438.047	<i>X13</i> 52 52	1100-345-23-340-001-0-000	<u>\$1,040.00</u> <i>X3, X5</i>
Mobile Unit Decal Fee	\$5	HSC § 121.006 (a)	0	1100-345-24-340-000-0-000	<u>\$-</u>

STATE FEES					
TCEQ Waste Water Fee	\$10	HSC § 367.010	<i>X7</i> 83	1100-207-20-000-002-0-000	<u>\$830.00</u> <i>X7, X9</i>

TOTAL AMOUNT DUE TO THE COUNTY TREASURER: \$31,925.00

X13-X14

variance should => "0"

M. Ueal
PREPARED BY

4/8/16
DATE

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

4/8/16
DATE

Elyaida Romo
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: *[Signature]*
DATE: *4/13/16* *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

April 18, 2016

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

Re: Review of the *Monthly Fees Report* and Supporting Documentation
For the months of February 2016 and March 2016

Dear Mr. Olivarez:

We have conducted a limited scope review of the Environmental Health Division *Monthly Fees Report* and supporting documentation for the months of February 2016 and March 2016 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 months of February 2016 and March 2016. Our review was not intended to be a detailed study of every relevant control system, procedure, or transaction. Accordingly, the opportunities for improvement presented in this report may not be all-inclusive of areas where improvements could be made.

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

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

Methodology:

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

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

HIDALGO COUNTY DISTRICT JUDGES

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

RODOLFO DELGADO
JUDGE, 93RD D.C.

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

ROSE GUERRA REYNA
JUDGE, 206TH D.C.

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

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

MOE GONZALEZ
JUDGE, 370TH D.C.
OVERSEER

LETICIA LOPEZ
JUDGE, 389TH D.C.

AIDA SALINAS FLORES
JUDGE, 398TH D.C.

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

JESSE CONTRERAS
JUDGE, 448TH D.C.

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

Conclusion:

Total collections for the month of February 2016 and March 2016 were \$26,200.00 2016 and \$31,925.00, respectively. 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 Eufrazio, CPA
County Auditor

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

HIDALGO COUNTY DISTRICT JUDGES

LUIS M. SINGLETERRY
JUDGE, 17th D.C.

RODOLFO DELGADO
JUDGE, 63rd D.C.

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

ROSE GUERRA REYNA
JUDGE, 204th D.C.

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

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

NOE GONZALEZ
JUDGE, 370th D.C.
OVFRSEFR

LETICIA LOPEZ
JUDGE, 389th D.C.

ADA SALINAS FLORES
JUDGE, 398th D.C.

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

JESSE CONTRERAS
JUDGE, 448th D.C.

**HIDALGO COUNTY PLANNING DEPARTMENT
MONTHLY FEES REPORT**

FOR THE MONTH OF: **February 2016**

PAGE 1 OF 6

Part I: RECAP OF COLLECTIONS

A. TOTAL CASH COLLECTED		PBC	\$ 180,831.01
1 HELD IN ESCROW			
a. EDINBURG	\$ 153,587.00	From X2	
b. MISSION	\$ -		
c. WESLACO	\$ -		\$ 153,587.00
2 UTILITY CERTIFICATE FEE			
a. EDINBURG	\$ 4,110.00	X3	
b. MISSION	\$ 4,230.00	X4	
c. WESLACO	\$ 4,740.00	X5	\$ 13,080.00
3 SUBDIVISION FEES			
a. EDINBURG	\$ 14,164.01	X2	
b. MISSION	\$ -		
c. WESLACO	\$ -		\$ 14,164.01

AUDITED BY: THE HIDALGO
COUNTY AUDITOR'S OFFICE
DATE: 4/8/16
J. C. 4/13/16

TOTAL AMOUNT DUE TO THE COUNTY TREASURER: \$ 180,831.01

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

Name of Fee Collected	Statutory Reference	Fee Amt.	GL Account Number	Amount Collected
1/3 Paving Escrow			Account is Determined per Project	\$ 32,337.00
Septic Tank-Held in Escrow	LGC § 232.027	\$1500/septic	1100-211-00-000-018-0-000	\$ 79,500.00
Other-Held in Escrow			1100-211-00-000-026-0-000	\$ 41,750.00
Utility Subdivision Fees	LGC § 232.028(g) 8/7/07 CT Approval	\$30	1100-341-30-210-003-0-000	\$ 13,080.00
Subdivision Fees	LGC § 232.0021 11/29/2011 CT	Varies per acreage	1100-341-30-210-001-0-000	\$ 14,164.01
TOTAL AMOUNT DUE TO THE COUNTY TREASURER:				<u>\$ 180,831.01</u>

variance should => "0"

PREPARED BY:

Shawn Castillo

DATE PREPARED: March 16, 2016

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

RECEIVED

MAR 16 2016

JJC

DIRECTOR OF PLANNING DATE 3-16-16

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

April 18, 2016

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

Re: Review of *Monthly Fees Report* and Supporting Documentation
For the month of February 2016

Dear Mr. Arredondo:

We conducted a review of the Planning Department's *Monthly Fees Report* and all supporting documentation for the month of February 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 our review was limited to collections reported by your office on the *Monthly Fees Report* for the month of February 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 Report*, and fee schedules. The following procedures were performed:

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

HIDALGO COUNTY DISTRICT JUDGES

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

RODOLFO DELGADO
JUDGE, 93RD D.C.

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

ROSE GUERRA REYNA
JUDGE, 204TH D.C.

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

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

NOE GONZALEZ
JUDGE, 370TH D.C.
OVERSEER

LETICIA LOPEZ
JUDGE, 389TH D.C.

AIDA SALINAS FLORES
JUDGE, 394TH D.C.

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

JESSE CONTRERAS
JUDGE, 448TH D.C.

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

Conclusion:

Total collections for the month of February 2016 were \$180,831.01. Based on the results of our review, we have concluded that fees collected were generally properly accounted and reported.

If you should have any questions, please do not hesitate to call Ricardo Nuñez, Internal Auditor I, at 318-2511 ext. 4644, Letty Chavez, Compliance Audit Supervisor, at ext. 4651, Arcy B. Duran, CPA, Director of Audit, at ext. 4645, Linda Fong, First Assistant Auditor, at ext. 4668, or me at ext. 4604.

Respectfully,



Ray Eufrazio, CPA
County Auditor

cc: Valde Guerra, County Executive Officer

HIDALGO COUNTY DISTRICT JUDGES

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

RODOLFO DELGADO
JUDGE, 13TH D.C.

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

ROSE GUERRA REYNA
JUDGE, 20TH D.C.

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

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

MOE GONZALEZ
JUDGE, 37TH D.C.
OVERSEER

LETICIA LOPEZ
JUDGE, 38TH D.C.

AIDA SALINAS FLORES
JUDGE, 39TH D.C.

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

JESSE CONTRERAS
JUDGE, 44TH D.C.

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

April 19, 2016

Rolando Garza, Chief Appraiser
Hidalgo County Appraisal District
4405 S. Professional Dr.
Edinburg, Texas 78540-0208

Ref: 2016 Tax Roll Abatement- RBC Manufacturing Corporation.
Report No. 2016-20

Dear Mr. Garza:

We have completed a limited scope review of the tax abatement agreement between Hidalgo County and RBC Manufacturing Corporation (RBC). The objective of the review was to determine whether RBC qualifies for a tax abatement for the 2016 tax year.

The scope of our review was limited to a review of the tax abatement agreement between Hidalgo County and RBC, Hidalgo County Tax Abatement Guidelines and Criteria, correspondence, including the compliance verification letter, received from RBC regarding compliance with terms of the tax abatement agreement.

Based on the results of our review, we have determined that RBC qualifies for 80% tax abatement for the 2016 tax year based on the creation of jobs in accordance with the Hidalgo County Tax Abatement Guidelines and Criteria and the tax abatement agreement entered into by Hidalgo County and RBC. In addition, please note that pursuant to the Tax Abatement Agreement between Hidalgo County and RBC Manufacturing Company, the 2016 tax year is the last year for which RBC Manufacturing Corporation will receive a tax abatement.

If you have any questions, please feel free to call 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 or me at 4604.

Respectfully,


Ray Eufrazio, CPA
Hidalgo County Auditor

cc: The Honorable Ramon Garcia, Hidalgo County Judge
Ms. Blanca Perez, Interim Supervisor-Property Records, Hidalgo County Appraisal District
Ms. Lorena Molina, Finance Manager, RBC Manufacturing Corporation

HIDALGO COUNTY DISTRICT JUDGES

LUIS M SINGLETERRY
JUDGE, 92ND D.C.

RODOLFO DELGADO
JUDGE, 93RD D.C.

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

ROSE GUERRA REYNA
JUDGE, 204TH D.C.

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

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

NOE GONZALEZ
JUDGE, 370TH D.C.
OVERSEER

LETICIA LOPEZ
JUDGE, 388TH D.C.

AIDA SALINAS FLORES
JUDGE, 394TH D.C.

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

JESSE CONTRERAS
JUDGE, 448TH D.C.