

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

June 16, 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	\$ 74,704,923.41	Jan. 2016 Monthly Report
The Hon. Pablo Villarreal, Jr., RTA Hidalgo County Tax Assessor/Collector	\$ 13,941,278.96	Feb. 2016 Monthly Report
The Hon. Arturo Guajardo, Jr., Hidalgo County Clerk	\$ 749,097.30	Jan. 2016 Monthly Report
The Hon. Arturo Guajardo, Jr., Hidalgo County Clerk	\$ 989,543.88	Feb. 2016 Monthly Report
The Hon. Arturo Guajardo, Jr., Hidalgo County Clerk	\$ 1,028,176.51	Mar. 2016 Monthly Report
The Hon. Eduardo Cantu, Commissioner Precinct No. 2	\$ 7,125.00	April 2016 Monthly Report/Letter Sanitation Program
The Hon. Joseph Palacios, Commissioner Precinct No. 4	\$ 35,425.00	April 2016 Monthly Report/Letter Sanitation Program
The Hon. Celestino Avila Jr. Constable Precinct No. 1	\$ 1,200.00	April 2016 Monthly Report/Letter
The Hon. Martin Cantu, Constable Precinct No. 2	\$ 11,905.00	April 2016 Monthly Report/Letter
The Hon. Atanacio Gaitan Jr. Constable Precinct No. 4	\$ 830.00	April 2016 Monthly Report/Letter
Mr. Eduardo Olivarez, Chief Administrator Officer Hidalgo County Health and Human Services Department	\$ 45,815.00	April 2016 Monthly Report/Letter
Mr. Homero Garza, Fire Marshal	\$ 9,805.00	April 2016 Monthly Report/Letter
Mr. T.J. Arredondo, Director of Planning	\$ 64,282.47	April 2016 Monthly Report/Letter
The Hon. Eddie Guerra, Hidalgo County Sheriff	\$ 130,134.85	Jan. 2016 Monthly Report/Letter Sheriff's Fee
The Hon. Eddie Guerra, Hidalgo County Sheriff	\$ 64,728.22	Feb. 2016 Monthly Report/Letter Sheriff's Fee
The Hon. Eddie Guerra, Hidalgo County Sheriff	\$ 89,333.81	Mar. 2016 Monthly Report/Letter Sheriff's Fee

Department	Description
The Hon. Eddie Guerra, Hidalgo County Sheriff	Review of Sheriff's Investigation Fund Balance Sheets For the Month ended March 31, 2016

HIDALGO COUNTY DISTRICT JUDGES

LUIS M. SMOLETERRY
JUDGE, 87th D.C.

RODOLFO DELGADO
JUDGE, 93rd D.C.

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

ROSE GUERRA REYNA
JUDGE, 306th D.C.

JUAN R. PARTIDA
JUDGE, 375th 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, 449th D.C.

The Hon. Eddie Guerra, Hidalgo County Sheriff	Review of Sheriff's Fee Financial Statements For the Months of May 31, 2015 through December 31, 2015
The Hon. Eddie Guerra, Hidalgo County Sheriff	Review of Sheriff's Fee Financial Statements For the Months of January 31, 2016 through March 31, 2016
The Hon. Eddie Guerra, Hidalgo County Sheriff	Review of "D" Monthly Fines and Fees Report and Supporting Documentation For the Months ended May 31, 2015 through December 31, 2015
The Hon. Eddie Guerra, Hidalgo County Sheriff	Review of "D" Monthly Fines and Fees Report and Supporting Documentation For the Months ended January 31, 2016 through February 31, 2016
The Hon. Eddie Guerra, Hidalgo County Sheriff	Review of "D" Monthly Fines and Fees Report and Supporting Documentation For the Month ended March 31, 2016
The Hon. Eddie Guerra, Hidalgo County Sheriff	Review of Sheriff's "B" Account Financial Statements For the Months Ended May 31, 2015 through December 31, 2015
The Hon. Eddie Guerra, Hidalgo County Sheriff	Review of Sheriff's Inmate Trust Financial Statements For the Months of May 2015 through December 2015
The Hon. Eddie Guerra, Hidalgo County Sheriff	Review of Sheriff's Inmate Trust Financial Statements For the Months of January 2016 and February 2016
The Hon. Eddie Guerra, Hidalgo County Sheriff	Review of Sheriff's Regular Trust Fund Financials For the Month Ended December 31, 2015
The Hon. Pablo Villarreal, Jr., RTA Hidalgo County Tax Assessor/Collector	Review of Delinquent Tax Attorney Payment Request – April 2016 Report No. 2016-41
The Hon. Eddie Guerra, Hidalgo County Sheriff	Audit of Jail Commissary Account For the year ended December 31, 2015 Audit No. 2016-01
The Hon. Eddie Guerra, Hidalgo County Sheriff	Audit of the Chapter 59 Asset Forfeiture Audit Report by Law Enforcement Agency For the Year Ended December 31, 2015 Audit No. 2016-03
The Hon. Ricardo Rodriguez, Jr. Criminal District Attorney	Audit of HIDTA's Chapter 59 Asset Forfeiture Audit Report by Law Enforcement Agency For the Year Ended December 31, 2015 Audit No. 2016-04
The Hon. Celestino Avila Jr. Constable Precinct No. 1	Audit of the Chapter 59 Asset Forfeiture Audit Report by Law Enforcement Agency For the Year Ended December 31, 2015 Audit No. 2016-05
The Hon. Martin Cantu, Constable Precinct No. 2	Audit of the Chapter 59 Asset Forfeiture Audit Report by Law Enforcement Agency For the Year Ended December 31, 2015 Audit No. 2016-06
The Hon. Lazaro Gallardo, Jr., Constable Precinct No. 3	Audit of the Chapter 59 Asset Forfeiture Audit Report by Law Enforcement Agency For the Year Ended December 31, 2015 Audit No. 2016-07
The Hon. Atanacio Gaitan Jr. Constable Precinct No. 4	Audit of the Chapter 59 Asset Forfeiture Audit Report by Law Enforcement Agency For the Year Ended December 31, 2015 Audit No. 2016-08

Respectfully,


Ray Bufracio, CPA
Hidalgo County Auditor

Attachments

HIDALGO COUNTY DISTRICT JUDGES

LUIS M. SINGLETERRY JUDGE, 92 ND D.C.	DODOLFO DELGADO JUDGE, 93 RD D.C.	J. R. "BOBBY" FLORES JUDGE, 139 TH D.C.	ROSE GUERRA REYNA JUDGE, 204 TH D.C.	JUAN R. PARTIDA JUDGE, 273 TH D.C.	MARIO E. RAMIREZ, JR. JUDGE, 332 ND D.C.	NOE GONZALEZ JUDGE, 379 TH D.C. OVERSEER	LETICIA LOPEZ JUDGE, 389 TH D.C.	AIDA SALINAS FLORES JUDGE, 394 TH D.C.	ISRAEL RAMON, JR. JUDGE, 430 TH D.C.	JESSE CONTRERAS JUDGE, 448 TH D.C.
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Prepared By: Abigail G. 
Date: 04/05/16
Reviewed By: _____
Approved By: _____

**Hidalgo County Tax Office
Collections Summary
For the Month ended January 31, 2016**

Hidalgo County Tax Collections	74,676,504.07 ✓	M1-1
2016 Hospital District Funding	-	M1-1
Administrative Fees Collected	28,083.82 ✓	M1-1
Road District # 2 Collections	- ✓	M2-1
Road District # 5 Collections	333.42 ✓	M3-1
Road District # 15 Collections	2.10 ✓	M4-1
State District Collections	- ✓	M5-1
Total Collections	<u>74,704,923.41</u> 	

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

JANUARY 2016
REVISED *DBC*

8

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	<i>MH2</i> ✓ 45,686,198.59	<i>MH-12</i> ✓ -	✓ 926,067.11	<i>MH2</i> 33,958,956.69	<i>MH2</i> ✓ 81.10%	80.98%
2014 & PRIOR YRS	31,346,653.45	<i>MH2</i> ✓ 6,540,106.07	<i>MH-12</i> ✓ -	✓ (566,225.28)	<i>MH2</i> 24,240,322.10	<i>MH2</i> ✓ 21.25%	22.46%
ROLLBACK	100,394.43	<i>MH3</i> ✓ 350,997.24	<i>MH-13</i> ✓ -	✓ 371,347.75	<i>MH3</i> 120,744.94	<i>MH3</i> ✓ 74.40%	60.59%
TOTALS	✓ 210,166,136.05	<i>MH4</i> ✓ 152,577,301.90	<i>MH-14</i> ✓ -	✓ 731,189.58	<i>MH4</i> 158,320,023.73	<i>MH4</i> ✓	

#DIV/0!

BREAKDOWN OF TAX COLLECTIONS AND FEES FOR THE MONTH OF JANUARY 2016

		MONTHLY MODIFICATIONS
CURRENT YEAR-BASE TAX	✓ 73,304,537.53 <i>d</i>	✓ 120,122.33 CURRENT <i>MH-12</i>
CURRENT YEAR-P&I	X - <i>d</i>	
PRIOR YEARS-BASE TAX	✓ 662,242.39 <i>d</i>	✓ (88,252.25) PRIOR <i>MH-12</i>
PRIOR YEARS-P&I	✓ 303,233.26 <i>d</i>	
ROLLBACK BASE	✓ 270,964.35 <i>d</i>	✓ 22,228.30 ROLLBACK <i>MH-13</i>
ROLLBACK P&I	X X 67.77 <i>d</i>	
ATTORNEY FEES	✓ 135,458.77 <i>d</i>	
HOSPITAL DISTRICT FUNDING		
HOSPITAL DISTRICT P&I		
SPECIAL INVENTORY FINE		3,498.10 <i>d</i> <i>MH-26</i> ✓
SPECIAL INVENTORY PENALTY		20,104.32 <i>d</i> <i>MH-29</i> ✓
TAX CERTIFICATE FEES		730.00 <i>d</i> <i>MH-32</i> ✓
SERVICE CHG FEES		1,703.40 <i>d</i> <i>MH-35</i> ✓
MISC FEES		2,048.00 <i>d</i> <i>MH-40</i> ✓
TOTAL COLLECTIONS	✓ 74,676,504.07 <i>d</i> <i>MH-11</i>	28,083.82
LESS HCAD COMM REND. PEN. (CURR)	✓ 3,393.54 <i>d</i> <i>MH-25</i>	✓ 54,098.38 <i>MH4</i>
LESS HCAD COMM REND. PEN. (DELT)	✓ 91.35 <i>d</i>	#A
LESS TRANSFERRED	✓ 30,520,077.60 <i>d</i> <i>MH-2; MH-57</i>	
LESS IN TRANSIT	✓ 44,017,482.81 <i>d</i> <i>MH-2; MH-57</i>	28,083.82 <i>d</i> <i>MH-55</i> ✓
LESS DUE TO DEL TAX ATTY FEES	✓ 135,458.77 <i>d</i> <i>MH-2; MH-55</i>	
LESS DUE TO CO TREASURER		
LESS COURT ORDER INTEREST		
BALANCE		

*****AFFIDAVIT*****

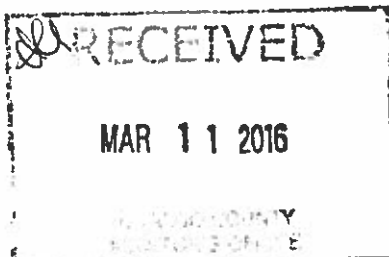
I, PABLO "PAUL" VILLARREAL JR., ASSESSOR-COLLECTOR OF TAXES FOR THE HIDALGO COUNTY, DO
SOLEMNLY SWEAR THAT THE ABOVE STATEMENT OF TAXES COLLECTED BY ME FOR
THE MONTH OF JANUARY 2016 IS CORRECT.

Pablo (Paul) Villarreal Jr.
ASSESSOR-COLLECTOR OF TAXES FOR HIDALGO COUNTY, TEXAS

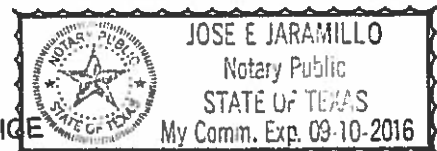


SWORN AND SUBSCRIBED BEFORE ME THIS 19th DAY OF FEBRUARY 2016 A.D.

Jose E. Jaramillo
NOTARY PUBLIC, HIDALGO COUNTY, TEXAS



HIDALGO COUNTY AUDITOR'S OFFICE
APPROVED BY: *[Signature]*
DATE: *02/28/16*



MH1

PABLO "PAUL" VILLARREAL JR., ASSESSOR & COLLECTOR
ROAD DIST # 2 TAXES COLLECTED
JANUARY 2016
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	4M2-3	- 4M2-3	- 4M2-3	60.90	M2-4	4A

BREAKDOWN OF TAX COLLECTIONS AND FEES FOR THE MONTH OF JANUARY 2016

	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	- 4M2-2
LESS HCAD COMM REND. PEN.	- 4M2-4
LESS TRANSFERRED	-
LESS IN TRANSIT	-
LESS DUE TO DEL TAX ATTY FEES	-
LESS DUE TO CO TREASURER	-
BALANCE	- 4M2-2

*****AFFIDAVIT*****

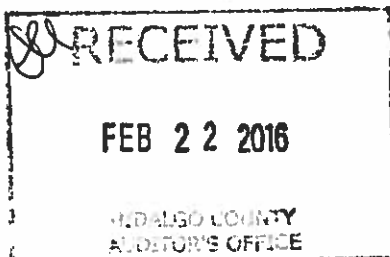
I, PABLO "PAUL" VILLARREAL JR., ASSESSOR-COLLECTOR OF TAXES FOR THE HIDALGO COUNTY, DO
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THE MONTH OF JANUARY 2016 IS CORRECT.

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

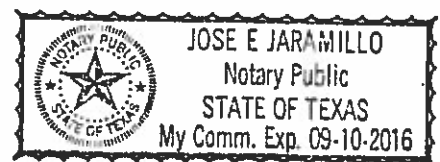


SWORN AND SUBSCRIBED BEFORE ME THIS 19th DAY OF FEBRUARY 2016 A.D.

Jose E. Jaramillo
NOTARY PUBLIC, HIDALGO COUNTY, TEXAS



HIDALGO COUNTY AUDITOR'S OFFICE
APPROVED BY: *[Signature]*
DATE: 02/24/16 4/1/16



PABLO "PAUL" VILLARREAL JR., ASSESSOR & COLLECTOR
ROAD DIST # 5 TAXES COLLECTED
JANUARY 2016

PBC

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	224.15	-	(426.42)	8,146.42	2.68%	3.26%
TOTALS	✓ 8,796.99 + M3-8	224.15 + M3-8 ✓	-	✓ (426.42) + M3-8	8,146.42 M3-9 ✓		#A

BREAKDOWN OF TAX COLLECTIONS AND FEES FOR THE MONTH OF JANUARY 2016

		MONTHLY MODIFICATIONS
CURRENT YEAR-BASE TAX	- d	- CURRENT
CURRENT YEAR-P&I	- d	
PRIOR YEARS-BASE TAX	✓ 68.95 d	- PRIOR
PRIOR YEARS-P&I	✓ 221.32 d	
ROLLBACK BASE	-	- ROLLBACK
ROLLBACK P&I	-	
ATTORNEY FEES	✓ 43.15 d	
TOTAL COLLECTIONS	✓ 333.42 d	✓ - d M3-9
LESS HCAD COMM REND. PEN.	-	
LESS TRANSFERRED	✓ 24.01 d M3-2; M1-57	
LESS IN TRANSIT	266.26 d M3-2; M1-57	
LESS DUE TO DEL TAX ATTY FEES	✓ 43.15 d M3-2; M1-55	
LESS DUE TO CO TREASURER	-	
BALANCE	✓	

*****AFFIDAVIT*****

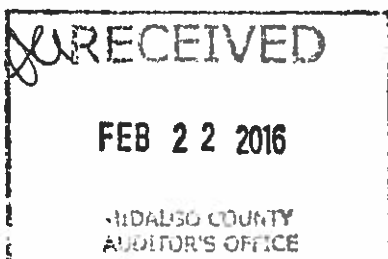
I, PABLO "PAUL" VILLARREAL JR., ASSESSOR-COLLECTOR OF TAXES FOR THE HIDALGO COUNTY, DO
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THE MONTH OF JANUARY 2016 IS CORRECT.

ASSESSOR-COLLECTOR OF TAXES FOR ROAD DISTRICT # 5

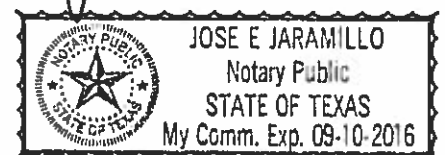


SWORN AND SUBSCRIBED BEFORE ME THIS 19th DAY OF FEBRUARY 2016 A.D.

NOTARY PUBLIC, HIDALGO COUNTY, TEXAS



HIDALGO COUNTY AUDITOR'S OFFICE
APPROVED BY: [Signature]
DATE: 02/24/16 2/1/16



M31

PABLO "PAUL" VILLARREAL JR., ASSESSOR & COLLECTOR
ROAD DIST # 15 TAXES COLLECTED
JANUARY 2016
PEC

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 ROLLBACK	914.87	32.65	-	(163.72)	718.50	4.35%	1.40%
		-	-	-	-	0.00%	0.00%
TOTALS	914.87 $\times M45$	32.65 $\times M45$	-	(163.72) $\times M45$	718.50 $\times M46$		

BREAKDOWN OF TAX COLLECTIONS AND FEES FOR THE MONTH OF JANUARY 2016

	MONTHLY MODIFICATIONS
CURRENT YEAR-BASE TAX	- d
CURRENT YEAR-P&I	- d } M4-3
PRIOR YEARS-BASE TAX	✓ 0.49d
PRIOR YEARS-P&I	✓ 1.61d
ROLLBACK BASE	-
ROLLBACK P&I	-
ATTORNEY FEES	✓ - d } M4-4
TOTAL COLLECTIONS	✓ 2.10d
LESS HCAD COMM REND. PEN.	- d M4-6
LESS TRANSFERRED	✓ 2.10d M4-2; M1-57
LESS IN TRANSIT	- d M4-2; M1-57
LESS DUE TO DEL TAX ATTY FEES	- d M4-2; M1-55
LESS DUE TO CO TREASURER	-
BALANCE	^

*****AFFIDAVIT*****

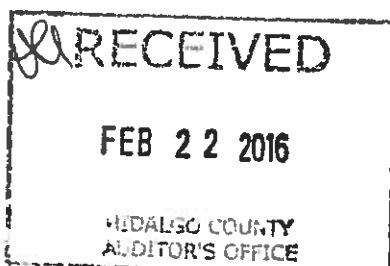
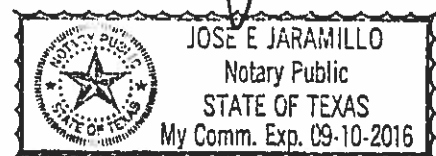
I, PABLO "PAUL" VILLARREAL JR., ASSESSOR-COLLECTOR OF TAXES FOR THE HIDALGO COUNTY, DO
SOLEMNLY SWEAR THAT THE ABOVE STATEMENT OF TAXES COLLECTED BY ME FOR
THE MONTH OF JANUARY 2016 IS CORRECT.

ASSESSOR-COLLECTOR OF TAXES FOR ROAD DISTRICT # 15



SWORN AND SUBSCRIBED BEFORE ME THIS 19th DAY OF FEBRUARY 2016 A.D.

NOTARY PUBLIC, HIDALGO COUNTY, TEXAS



HIDALGO COUNTY AUDITOR'S OFFICE
APPROVED BY: [Signature]
DATE: 03/24/16 4/1/16

M4-1

PABLO "PAUL" VILLARREAL JR., ASSESSOR & COLLECTOR
STATE DIST TAXES COLLECTED
JANUARY 2016

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 +1	MS-4	

BREAKDOWN OF TAX COLLECTIONS AND FEES FOR THE MONTH OF JANUARY 2016

	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	- d MS-2
LESS HCAD COMM REND. PEN.	- d MS-4
LESS TRANSFERRED	-
LESS IN TRANSIT	-
LESS DUE TO DEL TAX ATTY FEES	-
LESS DUE TO CO TREASURER	-
BALANCE	- d MS-2

*****AFFIDAVIT*****

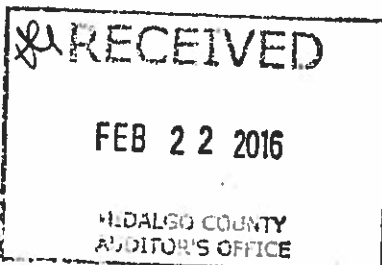
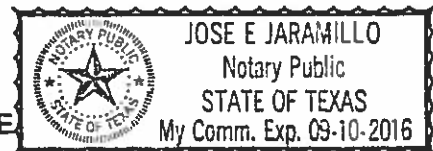
I, PABLO "PAUL" VILLARREAL JR., ASSESSOR-COLLECTOR OF TAXES FOR THE HIDALGO COUNTY, DO
SOLEMNLY SWEAR THAT THE ABOVE STATEMENT OF TAXES COLLECTED BY ME FOR
THE MONTH OF JANUARY 2016 IS CORRECT.

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



SWORN AND SUBSCRIBED BEFORE ME THIS 19th DAY OF FEBRUARY 2016 A.D.

Jose E. Jaramillo
NOTARY PUBLIC, HIDALGO COUNTY, TEXAS



HIDALGO COUNTY AUDITOR'S OFFICE
APPROVED BY: *[Signature]*
DATE: 03/24/16 4/4/16

MS-1

Prepared By: Abigail G. 
Date: 05/21/16
Reviewed By: _____
Approved By: _____

**Hidalgo County Tax Office
Collections Summary
For the Month ended February 29, 2016**

Hidalgo County Tax Collections	12,991,770.14 ✓	M1-1
2016 Hospital District Funding - 2nd Qtr.	926,622.00 ✓	M1-1
Administrative Fees Collected	22,845.99 ✓	M1-1
Road District # 2 Collections	-	M2-1
Road District # 5 Collections	38.05 ✓	M3-1
Road District # 15 Collections	2.78 ✓	M4-1
State District Collections	<u>-</u>	M5-1
Total Collections	<u><u>13,941,278.96</u></u> ✓	

≠^

PABLO "PAUL" VILLARREAL JR., ASSESSOR & COLLECTOR
HIDALGO COUNTY TAXES COLLECTED
FEBRUARY 2016
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 MH4	✓ 156,986,775.39 MI-14	-	✓ 697,063.13 MH4	22,429,375.91 MH4	✓ 87.50%	87.41%
2014 & PRIOR YRS	31,346,653.45 MH4	✓ 7,143,235.30 MH4	-	✓ (796,652.21) MH4	23,406,765.94 MH4	✓ 23.38%	25.06%
ROLLBACK	100,394.43 MHS	✓ 386,844.74 MHS	-	✓ 371,347.75 MHS	84,897.44 MHS	✓ 82.00%	73.98%
TOTALS	210,166,136.05 MH4	✓ 164,516,855.43 MI-10	-	✓ 271,758.67 MH4	45,921,039.29 MI-10		

#DIV/0!

BREAKDOWN OF TAX COLLECTIONS AND FEES FOR THE MONTH OF FEBRUARY 2016

		MONTHLY MODIFICATIONS
CURRENT YEAR-BASE TAX	✓ 11,300,576.80	0,258,053.07 d MF3 ✓
CURRENT YEAR-P&I	✓ 600,078.20	1,042,523.73 d MF6 ✓ SC
PRIOR YEARS-BASE TAX	✓ 603,129.23 d	508,148.03 d MF3 ✓
PRIOR YEARS-P&I	✓ 294,213.93 d	MI-5 91,930.17 d MF6 ✓ SC
ROLLBACK BASE	✓ 35,847.50 d	MHO
ROLLBACK P&I	✓ 46.66 d	
ATTORNEY FEES	✓ 157,877.82 d	MI-13
HOSPITAL DISTRICT FUNDING	-	- 926,622.00 d MI-26 ✓
HOSPITAL DISTRICT P&I	-	- 3,199.01 d MF2 ✓
SPECIAL INVENTORY FINE	-	- 14,945.88 d MI-30 ✓
SPECIAL INVENTORY PENALTY	-	- 1,160.00 d MI-30 ✓
TAX CERTIFICATE FEES	-	- 2,523.10 d MI-30 ✓
SERVICE CHG FEES	-	- 1,018.00 d MI-42 ✓
MISC FEES	-	-
TOTAL COLLECTIONS	✓ 12,991,770.14 d MF13	949,467.99
LESS HCAD COMM REND. PEN. (CURR)	253.75 d MF25 ✓	(459,430.91) MI-10 ✓
LESS HCAD COMM REND. PEN. (DELQ)	77.23 d MF25 ✓	4A
LESS TRANSFERRED	✓ 9,481,447.02 d MF2, MF65	156,087.00 d MF55 ✓
LESS IN TRANSIT	✓ 3,352,114.32 d MF2, MF65	793,380.99 d MI-54 ✓
LESS DUE TO DEL TAX ATTY FEES	✓ 157,877.82 d MF2, MF54	
LESS DUE TO CO TREASURER	-	
LESS COURT ORDER INTEREST	-	
BALANCE	-	

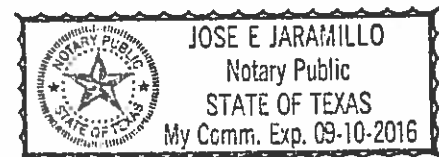
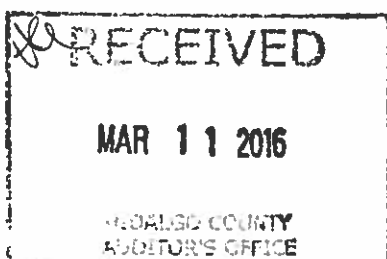
*****AFFIDAVIT*****

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 FEBRUARY 2016 IS CORRECT.

Pablo (Paul) Villarreal Jr.
ASSESSOR-COLLECTOR OF TAXES FOR HIDALGO COUNTY, TEXAS

SWORN AND SUBSCRIBED BEFORE ME THIS 8TH DAY OF MARCH 2016 A.D.

Jose E. Jaramillo
NOTARY PUBLIC, HIDALGO COUNTY, TEXAS



HIDALGO COUNTY AUDITOR'S OFFICE

APPROVED BY: *[Signature]*
DATE: 05/20/16 5/20/16

MH1

PABLO "PAUL" VILLARREAL JR., ASSESSOR & COLLECTOR
ROAD DIST # 5 TAXES COLLECTED
FEBRUARY 2016

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	234.18	-	(572.87)	7,989.94	2.85%	3.99%
TOTALS	✓ 8,796.99 ~~M3-5~~	234.18 ~~M3-5~~ ✓	-	(572.87) ~~M3-5~~	7,989.94 ~~M3-6~~		

BREAKDOWN OF TAX COLLECTIONS AND FEES FOR THE MONTH OF FEBRUARY 2016

	MONTHLY MODIFICATIONS
CURRENT YEAR-BASE TAX	CURRENT
CURRENT YEAR-P&I	
PRIOR YEARS-BASE TAX	✓ 146.45) PRIOR M3-6
PRIOR YEARS-P&I	
ROLLBACK BASE	ROLLBACK
ROLLBACK P&I	
ATTORNEY FEES	
TOTAL COLLECTIONS	(146.45)
LESS HCAD COMM REND. PEN.	
LESS TRANSFERRED	
LESS IN TRANSIT	
LESS DUE TO DEL TAX ATTY FEES	
LESS DUE TO CO TREASURER	
BALANCE	

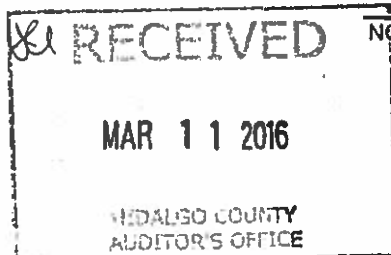
AFFIDAVIT

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THE MONTH OF FEBRUARY 2016 IS CORRECT.

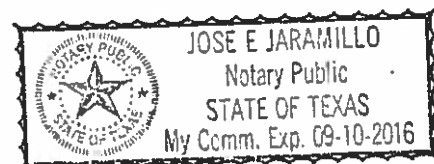
ASSESSOR-COLLECTOR OF TAXES FOR ROAD DISTRICT # 5



SWORN AND SUBSCRIBED BEFORE ME THIS 8TH DAY OF MARCH 2016 A.D.



NOTARY PUBLIC, HIDALGO COUNTY, TEXAS



HIDALGO COUNTY AUDITOR'S OFFICE
APPROVED BY: *[Signature]*
DATE: 05/19/16 5/28/16

M3-1

PABLO "PAUL" VILLARREAL JR., ASSESSOR & COLLECTOR
ROAD DIST # 15 TAXES COLLECTED
FEBRUARY 2016

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 ROLLBACK	✓ 914.87	✓ 33.31	-	✓ (173.92)	✓ 707.64	4.50%	1.92%
						0.00%	0.00%
TOTALS	✓ 914.87 M4-5	✓ 33.31 M4-5	-	✓ (173.92) M4-5	✓ 707.64 M4-6 +A		

BREAKDOWN OF TAX COLLECTIONS AND FEES FOR THE MONTH OF FEBRUARY 2016

	MONTHLY MODIFICATIONS
CURRENT YEAR-BASE TAX	- CURRENT
CURRENT YEAR-P&I	-
PRIOR YEARS-BASE TAX	✓ (10.20) PRIOR M4-6
PRIOR YEARS-P&I	-
ROLLBACK BASE	- ROLLBACK
ROLLBACK P&I	-
ATTORNEY FEES	-
TOTAL COLLECTIONS	✓ 0.35 M4-4
LESS HCAD COMM REND. PEN.	✓ 2.78 M4-4
LESS TRANSFERRED	(10.20)
LESS IN TRANSIT	+A
LESS DUE TO DEL TAX ATTY FEES	✓ 1.71 M4-2; M1-65
LESS DUE TO CO TREASURER	✓ 0.72 M4-2; M1-65
	✓ 0.35 M4-2; M1-54
BALANCE	✓

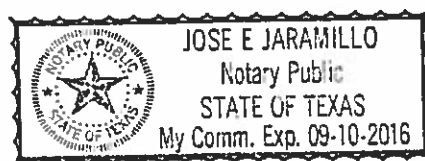
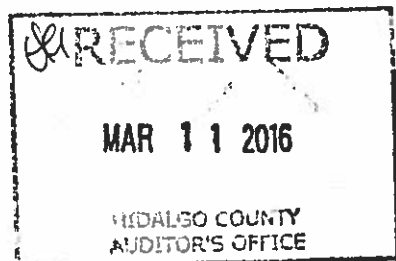
AFFIDAVIT

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 FEBRUARY 2016 IS CORRECT.

ASSESSOR-COLLECTOR OF TAXES FOR ROAD DISTRICT # 15

SWORN AND SUBSCRIBED BEFORE ME THIS 8TH DAY OF MARCH 2016 A.D.

NOTARY PUBLIC, HIDALGO COUNTY, TEXAS



HIDALGO COUNTY AUDITOR'S OFFICE
APPROVED BY: [Signature]
DATE: 05/19/16 5/23/16

M4-1

PABLO "PAUL" VILLARREAL JR., ASSESSOR & COLLECTOR
ROAD DIST # 2 TAXES COLLECTED
FEBRUARY 2016

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	4M2-3	4M2-3	4M2-3	60.90	4M-4	

BREAKDOWN OF TAX COLLECTIONS AND FEES FOR THE MONTH OF FEBRUARY 2016

	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	- 4M2-2
LESS HCAD COMM REND. PEN.	- 4M2-4
LESS TRANSFERRED	-
LESS IN TRANSIT	-
LESS DUE TO DEL TAX ATTY FEES	-
LESS DUE TO CO TREASURER	-
BALANCE	- 4M2-2

AFFIDAVIT

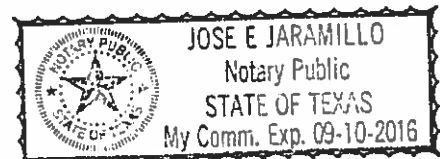
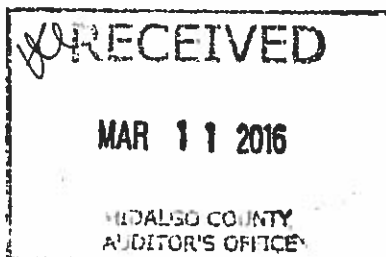
I, PABLO "PAUL" VILLARREAL JR., ASSESSOR-COLLECTOR OF TAXES FOR THE HIDALGO COUNTY, DO
SOLEMNLY SWEAR THAT THE ABOVE STATEMENT OF TAXES COLLECTED BY ME FOR
THE MONTH OF FEBRUARY 2016 IS CORRECT.

ASSESSOR-COLLECTOR OF TAXES FOR ROAD DISTRICT # 2



SWORN AND SUBSCRIBED BEFORE ME THIS 8TH DAY OF MARCH 2016 A.D.

NOTARY PUBLIC, HIDALGO COUNTY, TEXAS



HIDALGO COUNTY AUDITOR'S OFFICE

APPROVED BY: [Signature]
DATE: 03/19/16 5/22/16

421

PABLO "PAUL" VILLARREAL JR., ASSESSOR & COLLECTOR
STATE DIST TAXES COLLECTED
FEBRUARY 2016

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 FEBRUARY 2016

	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	- dms-2
LESS HCAD COMM REND. PEN.	- dms-4
LESS TRANSFERRED	-
LESS IN TRANSIT	-
LESS DUE TO DEL TAX ATTY FEES	-
LESS DUE TO CO TREASURER	-
BALANCE	- dms-2

*****AFFIDAVIT*****

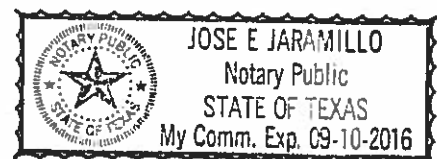
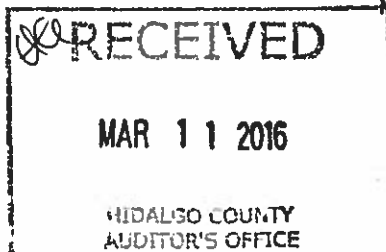
I, PABLO "PAUL" VILLARREAL JR., ASSESSOR-COLLECTOR OF TAXES FOR THE HIDALGO COUNTY, DO
SOLEMNLY SWEAR THAT THE ABOVE STATEMENT OF TAXES COLLECTED BY ME FOR
THE MONTH OF FEBRUARY 2016 IS CORRECT.

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



SWORN AND SUBSCRIBED BEFORE ME THIS 8TH DAY OF MARCH 2016 A.D.

Jose E. Jaramillo
NOTARY PUBLIC, HIDALGO COUNTY, TEXAS



HIDALGO COUNTY AUDITOR'S OFFICE
APPROVED BY: [Signature]
DATE: 03/11/16 5/28/16

MS-1

Prepared By: Gricelda Q ~~608~~
Date: 06/15/16 ~~6/15/16~~

**Hidalgo County Clerk
Monthly Report
For the Month Ended January 31, 2016**

Fee Account	\$	383,844.08
Criminal Court Cost	\$	188,334.27
Civil/Probate Court Cost	\$	<u>176,918.95</u>
Total January 2016 Collections	\$	<u><u>749,097.30</u></u>

~~4~~

COUNTY CLERK MONTHLY FEE REPORT

JANUARY
2016

****COUNTY CLERK FEE ACCOUNT****

PBC

RECORDING FEES/LGC 118 013, 118 011, 212 004, BCC36 10		✓ \$109,789.00 ✓ X2;XS
MARRIAGE LICENSES/LGC 118 018 (TOTAL)		✓ \$17,407.50 ✓ X2;XS
STATE COMPTROLLER		
MARRIAGE LICENSE	# Filed XS 366 ✓	✓ \$10,980.00 ✓ X2;XS
BIRTH CERTIFICATES	# Filed XS 386 ✓	✓ \$694.80 ✓ X2;XS
BIRTH DSHS	# Filed XS 111 ✓	✓ \$203.13 ✓ X2;XS
DECLARATION OF INFORMAL MARRIAGE	# Filed XS 15 ✓	✓ \$187.50 ✓ X2;XS
UCC-FINANCING STATEMENTS/BCC9 403		✓ \$675.00 ✓ X2;XS
EARLY CHILDHOOD DONATION		✓ \$5.00 ✓ X2;XS
VITAL STATISTICS/LGC 118 015		
CERTIFIED COPIES/LGC 118 014		✓ \$16,682.07 ✓ X2;XS
RETURNED CHECK CHARGE/LGC 118.0215		✓ \$30.00 ✓ X2;XS
REFUNDS		✓ \$1010.25 ✓ X2;XS
BEER & WINE PERMITS/ABC 61.31		\$0.00
PRINTER FEES/ABC 61.38		\$0.00
RECEIVED ON ACCOUNT		✓ \$56,574.00 ✓ X2;XS;X3-3
RCDs MGMT & PRESERVATION PRGM/LGC 118 0216		✓ \$72,930.00 ✓ X2;XS
DIGITAL IMAGE FEES		✓ \$2,682.72 ✓ X2;XS
CC RECORDS ARCHIVES FEE LGC 118 025		✓ \$75,720.00 ✓ X2;XS
COURTHOUSE SECURITY FUND/LGC 291.008		✓ \$7,927.00 ✓ X2;XS
VITAL ARCHIVE FEE HSC 191.0045(h)		✓ \$1,107.00 ✓ X2;XS
OVER/(SHORT)		\$0.00
NEW COURTHOUSE FEE	72365.00	✓ \$72,615.00 ✓ X2;XS
INTEREST EARNED		\$0.00
ADJUSTMENTS		\$0.00
TOTAL CHARGES AND COLLECTIONS		\$440,949.97 X2;XS;Xle;Xle
LESS		
CHARGES ON ACCOUNT		\$55,892.51 X3-3
TOTAL DEPOSITED IN BANK		\$385,057.46
LESS:		
PRINTERS FEES/ABC 61.38		\$0.00
BIRTH DSHS		✓ \$203.13 ✓ X2;XS
REFUNDS		✓ \$760.25 ✓ X2;XS
OVER/(SHORT)		\$0.00
SUBTOTAL		\$593.38
DUE TO TREASURER		\$383,844.08
DISTRIBUTION		
COUNTY CLERK FEES	1100-341-10-180-002-0-000	\$139,245.06 ✓ X
EARLY CHILDHOOD DONATION	1100-207-20-000-074-0-000	✓ \$5.00 ✓ X2
INTEREST EARNED	1100-381-11-000-008-0-000	\$0.00
RCDs MGMT & PRESERVATION PRGM/LGC 118 0216	1237-341-10-180-000-0-000	✓ \$72,930.00 ✓ X2
DIGITAL IMAGE FEES	1100-341-10-180-013-0-000	✓ \$2,682.72 ✓ X2
CC RECORDS ARCHIVE FEE LGC 118 025	1100-341-10-180-005-0-000	✓ \$75,720.00 ✓ X2
COURTHOUSE SECURITY FUND/LGC 291.008	1241-341-10-180-001-0-000	✓ \$7,927.00 ✓ X2
COMPT OF PUBLIC ACCTS-MARR FEES (MONTHLY)/LGC 118 022(a)	1100-207-20-000-040-0-000	✓ \$10,980.00 ✓ X2
COMPT OF PUBLIC ACCTS-BIRTH/DEATH CERT (QUARTERLY)/LGC 118 015(b)	1100-207-20-000-038-0-000	✓ \$694.80 ✓ X2
COMPT OF PUBLIC ACCTS-DECLARATION OF INFORMAL MARRIAGE/LGC 118 022(a)	1100-207-20-000-041-0-000	✓ \$187.50 ✓ X2
NEW COURTHOUSE FEE	1100-341-10-180-019-0-000	✓ \$72,615.00 ✓ X2
PRESERVATION OF VITAL STATISTICS HSC 191.0045(h)	1100-341-10-180-010-0-000	✓ \$1,107.00 ✓ X2
DISTRIBUTION TOTAL		\$0.00
COUNTY AUDITOR'S FORM ARS-CC-002, PART I		\$383,844.08
REVISED 2004		

PREPARED BY:

MARY CUELLAR 02/17/16
DEPUTY CLERK DATE

APPROVAL

ARTURO GUAJARDO, JR 02/17/16
COUNTY CLERK DATE

AUDITED BY: THE HIDALGO
COUNTY AUDITOR'S OFFICE
DATE: 4.14.16 1/28/16

Receipt Journal by Fund and Fee Code

TXHIDALGOPROD

Transaction Date Range 01/01/2016 - 01/31/2016 Sorted by By receipt number

Tills CC - COL - Criminal Adjustment,CC - Daniela Blanco,CC - Jason Rohr,CC - Juan

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

Totals		Fee Totals	Hidalgo County Clerk	
Total Receipts	188,441.07	188,441.07	X8, X9-1	
Total Adjustments Impacting Receipts	(50.00)	(50.00)	X8 ; X9-2	
Final Fee Code Totals	188,391.07	188,391.07	X3-1; X8, X9-2	
Less Refunds:		\$ 56.80	X2-1	2016 Criminal Court Cost
Due Treasurer:		\$ 188,334.27	X5-2; X	

AUDITED BY: THE HIDALGO
COUNTY AUDITOR'S OFFICE
DATE: 4.16.16 47 4/15/16

For the Month of January 2016

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

[Signature]
County Clerk

RECEIVED BY
COUNTY CLERK
February 17, 2016
Date

Receipt Journal by Fund and Fee Code

TXHIDALGOPROD

Transaction Date Range: 01/01/2016 - 01/31/2016 Sorted by: By receipt number

Tills: CC - COL - Criminal Adjustment, CC - Daniela Bianco, CC - Jason Rohr, CC - Juan

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

Criminal

Fund and GL Account Summary		Totals	Fee Totals
Fee Code Totals for All Funds		188,391.07	188,391.07
1100-341-10-180-002-0-000 County Clerk		11,843.32	11,843.32
1100-342-10-180-001-0-000 Sheriff		7,779.41	7,779.41
1100-341-10-180-006-0-000 Stenographer		4,842.04	4,842.04
1100-341-10-180-008-0-000 Jury - County Clerk		4.34	4.34
1100-341-10-180-008-0-000 Jury - County Clerk		264.45	264.45
1100-207-20-000-005-0-000 Time Payment		2,699.97	2,699.97
1100-341-10-180-017-0-000 County Clerk EFile Fee		1,026.00	1,026.00
1100-202-00-000-019-0-000 Failure to Appear-Vendor		369.11	369.11
1100-202-00-000-022-0-000 Refund/Overpmt-CC		56.80	56.80
1100-207-20-000-015-0-000 Consolidated Court Costs		20,093.46	20,093.46
1100-207-20-000-019-0-000 Arrest -DPS		37.00	37.00
1100-207-20-000-030-0-000 DNA Testing Fee (CCD		50.00	50.00
1100-207-20-000-035-0-000 State Traffic Fee		3,249.01	3,249.01
1100-207-20-000-038-0-000 EMS Trauma Fund (CCP		10,082.75	10,082.75
1100-207-20-000-046-0-000 Jud(CR-CC Statutory Court) to		2,723.88	2,723.88
1100-207-20-000-053-0-000 Jury Service Fund		726.49	726.49
1100-207-20-000-054-0-000 Judicial Support Fee - State		1,307.39	1,307.39
1100-207-20-000-058-0-000 Drug Court Fee - State (CCP		6,876.47	6,876.47
1100-207-20-000-059-0-000 Indigent Defense Representation		484.00	484.00
1100-207-20-000-061-0-000 Moving Violation Fee		10.89	10.89
1100-207-20-000-066-0-000 Failure to Appear-State		1,230.26	1,230.26
1100-207-20-000-072-0-000 Elec Filing Fee - CR-CC to State		1,175.78	1,175.78

Time Payment
 50% 2,885.12.nX
 40% 2,308.09.nX
 10% 577.02.nX
 TP 5,770.23

RECEIVED BY
 COUNTY AUDITOR

2016 FEB 19 07:10:13

Receipt Journal by Fund and Fee Code

TXHIDALGOPROD

Transaction Date Range: 01/01/2016 - 01/31/2016 Sorted by: By receipt number

Tills: CC - COL - Criminal Adjustment, CC - Daniela Blanco, CC - Jason Rohr, CC - Juan

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

Criminal

Fund and GL Account Summary		Totals	Fee Totals
1100-341-10-140-051-0-000 Tax A/C Scofflaw - CC		1,406.54	1,404.72
1100-341-10-180-003-0-000 CC Time Payment 10%		910.62	0.00
1100-341-10-180-004-0-000 CC - Admin Transaction Fee		1,983.19	1,983.19
1100-341-10-180-009-0-000 CC - DA Fees		4,645.92	4,645.92
1100-341-10-180-012-0-000 CC - Jud Support Fee (CR)		145.40	145.40
1100-341-10-180-016-0-000 CC - FTA - Admin Fee		246.06	246.06
1100-351-20-180-001-0-000 CC - Public Defense		9,324.56	9,324.56
1100-341-10-180-006-0-000 County Clerk - Court Costs		325.01	325.01
1100 - General Fund		95,920.12	95,920.12
1238-341-20-180-001-0-000 County Records Management		1,890.72	1,890.72
1238 - County Records Management and Preservation		1,890.72	1,890.72
1237-341-10-180-000-0-000 CC - Rec. Mgmt Preserv. Fees		4,161.39	4,161.39
1237 - County Clerk Records Management and		4,161.39	4,161.39
1200-351-10-180-000-0-000 CC - Fines		62,370.70	62,370.70
1200 - Road and Bridge Countywide		62,370.70	62,370.70
1239 - Court Reporter Service		0.00	0.00
1240-341-10-180-001-0-000 CC - Juv Delinq Prevention		103.89	103.89
1240 - Juvenile Delinquency Prevention		103.89	103.89
1241-341-10-180-001-0-000 Courthouse Security Fund		726.05	726.05
1241 - Courthouse Security		726.05	726.05
1247 - Law Library Fee		0.00	0.00
1255-341-10-180-000-0-000 CC/DC Crt Tech - CC Fee		968.20	968.20

RECEIVED BY
COUNTY AUDITOR

2016 FEB 19 PM 10:15

Receipt Journal by Fund and Fee Code

TXHIDALGOPROD

Transaction Date Range: 01/01/2016 - 01/31/2016 Sorted by: By receipt number

Tills: CC - COL - Criminal Adjustment, CC - Daniela Blanco, CC - Jason Rohr, CC - Juan

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

Criminal

Fund and GL Account Summary		Totals	Fee Totals
1255 - County and District Court Technology Fund		968.20	968.20
1225-341-10-080-000-0-000 Pre-Trial Interv Program-DA		22,250.00	22,250.00 ✓ X', X1; X2-3a; X3 ✓
1225 - Pre-Trial Intervention Program		22,250.00	22,250.00

RECEIVED BY
COUNTY AUDIT
2016 FEB 19 601 10 16

Receipt Journal by Fund and Fee Code

TXHIDALGOPROD

Transaction Date Range 01/01/2016 - 01/31/2016 Sorted by: By receipt number

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

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

Totals		Fee Totals
Total Receipts	178,360.95	174,005.95 X7-1
Total Adjustments Impacting Receipts	(740.00)	(1,372.00) X7-2
Final Fee Code Totals	177,620.95	171,633.95 X7-2; X4; X3-1
Less Refunds:		\$ 715.00 X2-2
Due Treasurer:		\$176,905.95 XS-2; X

Hidalgo County Clerk

2016 Civil and Probate Court Cost

AUDITED BY: THE HIDALGO
COUNTY AUDITOR'S OFFICE
DATE: 4/16/16 4/28/16

For the Month of January 2016

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

[Signature]
County Clerk

February 18, 2016

Date,

Receipt Journal by Fund and Fee Code

TXHIDALGOPROD

Transaction Date Range: 01/01/2016 - 01/31/2016 Sorted by: By receipt number

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

Civil Probate or Mental Health Family

	Totals	Fee Totals	
Fee Code Totals for All Funds	177,620.95	477,620.95	177,620.95
1100-341-10-180-002-0-000 County Clerk	40,827.00	✓ 40,827.00	✓ X; X3; X2-3a
1100-342-10-180-001-0-000 Sheriff	4,810.00	✓ 4,810.00	✓ X; X3-1; X2-3a
1100-341-10-180-001-0-000 County Judge	526.00	✓ 526.00	✓ X; X3-1; X2-3a
1100-341-10-180-006-0-000 Stenographer	9,040.00	✓ 9,040.00	✓ X; X3-1; X2-3a
1100-341-10-180-008-0-000 Jury - County Clerk	6,480.00	✓ 6,480.00	✓ X; X3-1; X2-3a
1100-341-10-180-007-0-000 Probate Judge Education	159.00	✓ 159.00	✓ X; X3-1; X2-3a
1100-207-20-000-048-0-000 Indigent Civil Legal Services	4,220.00	✓ 4,220.00	✓ X; X3; 422 X4-1 X
1100-207-20-000-047-0-000 Probate Indigent Legal Service	530.00	✓ 530.00	✓ X; X3; 53 X4-1 X
1100-207-20-000-043-0-000 Judicial Fund / Civil CC Stat	16,240.00	✓ 16,240.00	✓ X; X3-1; 406 X4-1 X
1100-207-20-000-055-0-000 Judicial Support Fee	17,052.00	✓ 17,052.00	✓ X; X3-1; 406 X4-1 X
1100-207-20-000-042-0-000 Judicial Fund / Probate CC Stat	2,120.00	✓ 2,120.00	✓ X; X3-1; 53 X4-1 X
1100-207-20-000-001-0-000 Appellate Judicial System Fund	2,295.00	✓ 2,295.00	✓ X; X3; X2-3a
1100-341-10-080-011-0-000 Dist Attorney BF Commission	462.40	✓ 462.40	✓ X; X3; X2-3a
1100-341-10-180-002-0-000 Registry Administration Fee	3,482.07	✓ 3,482.07	✓ X; X3-1; 4 X4-1 X
1100-207-20-000-037-0-000 Non Disclosure Fee	112.00	✓ 112.00	✓ X2-3a 112.00
1100-361-11-000-006-0-000 Interest Earnings	2.88	✓ 2.88	✓ X; X3; X2-3a
1100-207-20-000-069-0-000 State-Elec Filing Fee	14,220.00	✓ 14,220.00	✓ X; X3; X2-3a
1100-341-10-180-017-0-000 County Clerk EFile Fee	7,124.00	✓ 7,124.00	✓ X; X3; X2-3a
1100-341-10-180-019-0-000 County Clerk - Court Facilities	9,080.00	✓ 9,080.00	✓ X; X3; X2-3a
1100 - General Fund	138,784.35		138,784.35
1238-341-20-180-001-0-000 County Records Management	4,750.00	✓ 4,750.00	✓ X; X3; X2-3a
1238-341-10-180-000-0-000 Co Rec Mgmt/Preserve	4,590.00	✓ 4,590.00	✓ X; X3; X2-3a

RECEIVED BY
COUNTY ATTORNEY

2016 FEB 19 PM 10:13

Receipt Journal by Fund and Fee Code

TXHIDALGOPROD

Transaction Date Range 01/01/2016 - 01/31/2016 Sorted by: By receipt number

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

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

Civil Probate or Mental Health Family

	Totals	Fee Totals
1238 - County Records Management and Preservation	9,340.00	9,340.00
1200-352-10-180-001-0-000 Bond Forfeitures	5,110.60	✓ 5,110.60 ✓ X; X1; X3; X2-3a
1200 - Road and Bridge Countywide	5,110.60	5,110.60
1239-341-10-180-001-0-000 Court Reporter Service Fee	6,090.00	✓ 6,090.00 ✓ X; X1; X3; X2-3a
1239 - Court Reporter Service	6,090.00	6,090.00
1241-341-10-180-001-0-000 Courthouse Security Fund	2,311.00	✓ 2,311.00 ✓ X; X1; X3; X2-3a
1241 - Courthouse Security	2,311.00	2,311.00
1247-341-10-180-001-0-000 Law Library	14,210.00	✓ 14,210.00 ✓ X; X1; X2-3a
1247 - Law Library Fee	14,210.00	14,210.00
1250-341-10-180-001-0-000 SCIG Probate Filing Fee	1,060.00	✓ 1,060.00 ✓ X; X1; X3; X4-2 X
1250 - Supplemental Court Guardianship	1,060.00	1,060.00
9900-000-00-000-000 Refunds/Overpayments Due to	715.00	✓ 715.00 ✓ X2; X3-1; X2-3a
9999 - Due to Others	715.00	715.00
1225 - Pre-Trial Intervention Program	0.00	0.00

RECEIVED BY
COUNTY CLERK

2016 FEB 19 AM 10 16

Prepared By: Gricelda Q ~~68~~
Date: 06/15/16 ~~06/15/16~~

**Hidalgo County Clerk
Monthly Report
For the Month Ended February 29, 2016**

Fee Account	\$	499,554.20
Criminal Court Cost	\$	309,946.48
Civil/Probate Court Cost	\$	<u>180,043.20</u>
Total February 2016 Collections	\$	<u><u>989,543.88</u></u>

~~7~~

COUNTY CLERK MONTHLY FEE REPORT

FEBRUARY

2016

****COUNTY CLERK FEE ACCOUNT****

PBC

RECEIVED BY

RECORDING FEES/LGC118 013 118 011 212 004 BCC36 10
 MARRIAGE LICENSES/LGC118 018 (TOTAL)
 STATE COMPTROLLER
 MARRIAGE LICENSE # Filed 532 ✓
 BIRTH CERTIFICATES # Filed 435 ✓
 BIRTH DSHS # Filed 172 ✓
 DECLARATION OF INFORMAL MARRIAGE # Filed 14 ✓
 UCC-FINANCING STATEMENTS/BCC9 403
 EARLY CHILDHOOD DONATION
 VITAL STATISTICS/LGC 118 015
 CERTIFIED COPIES/LGC 118 014
 RETURNED CHECK CHARGE/LGC 118 0215
 REFUNDS
 BEER & WINE PERMITS/ABC 61.31
 PRINTER FEES/ABC 61.38
 RECEIVED ON ACCOUNT
 RCRDS MGMT & PRESERVATION PRGM/LGC 118 0216
 DIGITAL IMAGE FEES
 CC RECORDS ARCHIVES FEE LGC 118 025
 COURTHOUSE SECURITY FUND/LGC 291.008
 VITAL ARCHIVE FEE HSC 191.0045(h)
 OVER/(SHORT)
 NEW COURTHOUSE FEE
 INTEREST EARNED
 ADJUSTMENTS
 TOTAL CHARGES AND COLLECTIONS

✓\$133,239.00 X2,X5
 ✓\$16,135.00 X2,X5
 ✓\$15,960.00 X2,X5
 ✓\$783.00 X2,X5
 ✓\$314.76 X2,X5
 ✓\$175.00 X2,X5
 ✓\$690.00 X2,X5
 ✓\$20.00 X2,X5
 ✓\$20,013.24 X2,X5
 ✓\$20.00 X2,X5
 ✓\$1,710.75 X2,X5,X3-2
 \$0.00
 \$0.00
 ✓\$251,683.00 X2,X3-3b,X5
 ✓\$88,830.00 X2,X5
 ✓\$2,352.24 X2,X5
 ✓\$91,450.00 X2,X5
 ✓\$9,584.00 X2,X5
 ✓\$1,385.00 X2,X5
 ✓\$29.00 X2,X5
 ✓\$8,610.00 X2,X5
 \$0.00
 \$0.00
 720,983.99
 5719,954.99 X2,X5,X6

LESS:
 CHARGES ON ACCOUNT
 TOTAL DEPOSITED IN BANK

✓219,375.28 576,827.78 X3-3b
 502,608.71 5649,127.21

LESS
 PRINTERS FEES/ABC 61.38
 BIRTH DSHS
 REFUNDS
 OVER/(SHORT)
 SUBTOTAL

✓\$0.00
 ✓\$314.76 X2
 ✓\$314.76 X2,X3-2
 ✓\$29.00 X2
 2054.51
 5739.51

DUE TO TREASURER

499,554.20
 5642,891.70 X5

DISTRIBUTION
 COUNTY CLERK FEES 1100-341-10-180-002-0-000
 EARLY CHILDHOOD DONATION 1100-207-20-000-074-0-000
 INTEREST EARNED 1100-381-11-000-008-0-000
 RCRDS MGMT & PRESERVATION PRGM/LGC 118 0216 1237-341-10-180-000-0-000
 DIGITAL IMAGE FEES 1100-341-10-180-013-0-000
 CC RECORDS ARCHIVE FEE LGC 118 025 1100-341-10-180-005-0-000
 COURTHOUSE SECURITY FUND/LGC 291.008 1241-341-10-180-001-0-000
 COMPT OF PUBLIC ACCTS-MARR FEES (MONTHLY)/LGC 118 022(a) 1100-207-20-000-040-0-000
 COMPT OF PUBLIC ACCTS-BIRTH/DEATH CERT (QUARTERLY)/LGC 118 015(b) 1100-207-20-000-038-0-000
 COMPT OF PUBLIC ACCTS-DECLARATION OF INFORMAL MARRIAGE/LGC 118 022(a) 1100-207-20-000-041-0-000
 NEW COURTHOUSE FEE 1100-341-10-180-019-0-000
 PRESERVATION OF VITAL STATISTICS HSC 191.0045(h) 1100-341-10-180-010-0-000

5344,952.46 202,404.96 X4
 \$20.00 X2,X5
 \$0.00
 \$88,830.00 X2,X5
 \$2,352.24 X2,X5
 \$91,450.00 X2,X5
 \$9,584.00 X2,X5
 \$15,960.00 X2,X5
 \$783.00 X2,X5
 \$175.00 X2,X5
 \$8,610.00 X2,X5
 \$1,385.00 X2,X5
 499,554.20
 5642,891.70 X5

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

PREPARED BY:

Bernardo Alvarado 4-4-16
 Bernado Alvarado DEPUTY CLERK DATE

APPROVAL:

Arturo Guajardo, Jr 4-4-16
 ARTURO GUJARDO, JR COUNTY CLERK DATE

AUDITED BY: THE HIDALGO
 COUNTY AUDITOR'S OFFICE
 DATE: 6/6/16

Receipt Journal by Fund and Fee Code

TXHIDALGOPROD

Transaction Date Range 02/01/2016 - 02/29/2016 Sorted by By receipt number

Tills CC - COL - Criminal Adjustment,CC - Daniela Blanco,CC - Jason Rohr,CC - Juan

County Clerk County Court at Law #1 County Court at Law #2 County Court at Law #3 County Court at Law #4 County Court at Law #5 County Court at Law #6 County Court at Law #7 County Court at

Hidalgo County Clerk	
Totals	Fee Totals
310,910.58	312,313.58 X91
(669.00)	(1,760.10) X94
310,241.58	310,553.48 X8, X94
310,241.58	340,241.58 X21
Less Refunds:	\$48.00
Due Treasurer:	\$310,193.58

RECEIVED BY
COUNTY AUDITOR

2016 MAR 23 PM 5:03

2016 Criminal Court Cost

AUDITED BY: THE HIDALGO
COUNTY AUDITOR'S OFFICE
DATE: 4.22.16 4/27/16

For the Month of February 2016

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

[Signature]

County Clerk

March 21, 2016

Date

Receipt Journal by Fund and Fee Code

TXHIDALGOPROD

Transaction Date Range: 02/01/2016 - 02/29/2016 Sorted by: By receipt number

Tills: CC - COL - Criminal Adjustment, CC - Daniela Blanco, CC - Jason Rohr, CC - Juan

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

Criminal

Fee Code	Totals	Fee Totals
1100-341-10-180-002-0-000 County Clerk	310,241.58	310,241.58
1100-341-10-180-002-0-000 County Sheriff	18,099.12	18,099.12
1100-342-10-180-001-0-000 Sheriff	12,031.46	12,031.46
1100-341-10-180-006-0-000 Stenographer	7,736.98	7,736.98
1100-341-10-180-008-0-000 Jury - County Clerk	50.38	50.38
1100-341-10-180-008-0-000 Jury - County Clerk (DEL)	1,856.38	1,856.38
1100-341-10-180-008-0-000 Jury - County Clerk (DEL)	3,292.31	3,292.31
1100-207-20-000-005-0-000 Time Payment	1,292.00	1,292.00
1100-341-10-180-017-0-000 County Clerk EFile Fee	970.76	970.76
1100-202-00-000-019-0-000 Failure to Appear-Vendor	48.00	48.00
1100-202-00-000-022-0-000 Refund/Overpmt-CC	32,102.62	32,102.62
1100-207-20-000-015-0-000 Consolidated Court Costs	56.27	56.27
1100-207-20-000-019-0-000 Arrest -DPS	63.25	63.25
1100-207-20-000-030-0-000 DNA Testing Fee (CCD)	4,480.70	4,480.70
1100-207-20-000-035-0-000 State Traffic Fee	14,109.36	14,109.36
1100-207-20-000-038-0-000 EMS Trauma Fund (CCP)	4,514.12	4,514.12
1100-207-20-000-046-0-000 Jud(CR-CC Statutory Court) to	1,192.88	1,192.88
1100-207-20-000-053-0-000 Jury Service Fund	2,071.68	2,071.68
1100-207-20-000-054-0-000 Judicial Support Fee - State	9,743.59	9,743.59
1100-207-20-000-058-0-000 Drug Court Fee - State (CCP)	765.23	765.23
1100-207-20-000-059-0-000 Indigent Defense Representation	15.11	15.11
1100-207-20-000-061-0-000 Moving Violation Fee	3,226.81	3,226.81
1100-207-20-000-066-0-000 Failure to Appear-State	1,812.62	1,812.62
1100-207-20-000-072-0-000 Elec Filing Fee - CR-CC to State		

RECEIVED BY
COUNTY AUDITOR

2016 MAR 23

Time Payment
50% 3,762.94 X
40% 3,010.35 X
10% 752.58 X
TP 7,525.87

X2-1

Receipt Journal by Fund and Fee Code

TXHIDALGOPROD

Transaction Date Range 02/01/2016 - 02/29/2016 Sorted by By receipt number

Tills: CC - COL - Criminal Adjustment, CC - Daniela Blanco, CC - Jason Rohr, CC - Juan

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

Criminal

	Totals	Fee Totals	
1100-341-10-140-051-0-000 Tax A/C Scofflaw - CC	3,777.47	3,777.47	X, X2-3a; X3✓
1100-341-10-180-003-0-000 CC Time Payment 10%	1,599.72	0.00	
1100-341-10-180-004-0-000 CC - Admin Transaction Fee	2,728.00	4,599.23	
1100-341-10-180-009-0-000 CC - DA Fees	7,881.79	2,728.00	X, X2-3a; X3✓
1100-341-10-180-012-0-000 CC - Jud. Support Fee (CR)	230.54	7,881.79	X, X2-3a; X3✓
1100-341-10-180-016-0-000 CC - FTA - Admin Fee	643.25	229.94	X, X2-3a; X3✓
1100-351-20-180-001-0-000 CC - Public Defense	20,703.15	643.25	X, X2-3a; X3✓
1100-341-10-180-006-0-000 County Clerk - Court Costs	448.10	20,703.15	X, X2-3a; X3✓
1100 - General Fund	157,543.65	448.09	X, X2-3a; X3✓
1238-341-20-180-001-0-000 County Records Management	5,632.82	448.10	X, X2-3a; X3✓
1237-341-10-180-000-0-000 CC - Rec. Mgmt Preserv. Fees	4,023.93	157,543.65	X, X1, X2-3a; X3✓
1237 - County Clerk Records Management and	4,023.93	5,632.82	X, X1, X2-3a; X3✓
1200-351-10-180-000-0-000 CC - Fines	115,808.75	4,021.42	X, X1, X2-3a; X3✓
1200 - Road and Bridge Countywide	115,808.75	4,023.93	X, X1, X2-3a; X3✓
1239 - Court Reporter Service	0.00	115,808.75	X, X1, X2-3a; X3✓
1240-341-10-180-001-0-000 CC - Juv. Delinq. Prevention	54.68	0.00	X, X1, X2-3a; X3✓
1240 - Juvenile Delinquency Prevention	54.68	54.68	X, X1, X2-3a; X3✓
1241-341-10-180-001-0-000 Courthouse Security Fund	1,160.11	1,571.10	X, X1, X2-3a; X3✓
1241 - Courthouse Security	1,160.11	1,160.11	X, X1, X2-3a; X3✓
1247 - Law Library Fee	0.00	0.00	X, X1, X2-3a; X3✓
1255-341-10-180-000-0-000 CC/DC Crt Tech - CC Fee	1,517.64	1,513.62	X, X1, X2-3a; X3✓

RECEIVED BY
COUNTY AUDITOR
2016 MAR 23 AM 5 28

Receipt Journal by Fund and Fee Code

TXHIDALGOPROD

Transaction Date Range: 02/01/2016 - 02/29/2016 Sorted by: By receipt number

Tills: CC - COL - Criminal Adjustment, CC - Daniela Blanco, CC - Jason Rohr, CC - Juan

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

Criminal

	Totals	Fee Totals
1255 - County and District Court Technology Fund	1,517.64	1,517.64
1225-341-10-080-000-0-000 Pre-Trial Interv Program-DA	24,500.00	✓ 24,500.00 <i>✓ X; X1; X2-3a; X3</i>
1225 - Pre-Trial Intervention Program	24,500.00	24,500.00

RECEIVED BY
COUNTY AUDITOR
2016 MAR 23 AM 9 28

Receipt Journal by Fund and Fee Code

TXHIDALGOPROD

Transaction Date Range 02/01/2016 - 02/29/2016 Sorted by By receipt number

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

County Clerk County Court at Law #1 County Court at Law #2 County Court at Law #3 County Court at Law #4 County Court at Law #5 County Court at Law #6 County Court at Law #7 County Court at

	Totals	Fee Totals
Total Receipts	180,756.20	180,197.20
Total Adjustments Impacting Receipts	(94 00)	(94 00)
Final Fee Code Totals	180,662.20	180,103.20
Less Refunds:	60.00	\$619.00
Due Treasurer:	\$ 180,043.20	

Hidalgo County Clerk

2016 Civil and Probate Court Cost

X2-2
X3-1;X22,X6
X2-2
X;XS-S

RECEIVED BY
COUNTY AUDITOR

2016 MAR 23 PM 4:18

AUDITED BY: THE HIDALGO
COUNTY AUDITOR'S OFFICE

DATE: 4.18.16 43 7/18/16

For the Month of February 2016

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

[Signature]

County Clerk

March 21, 2016

Date

Receipt Journal by Fund and Fee Code

TXHIDALGOPROD

Transaction Date Range: 02/01/2016 - 02/29/2016 Sorted by: By receipt number

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

Civil Probate or Mental Health Family

Fee Code	Totals	Fee Totals
1100-341-10-180-002-0-000 County Clerk	180,662.20	180,662.20
1100-341-10-180-001-0-000 Sheriff	39,315.00	39,315.00
1100-341-10-180-001-0-000 County Judge	5,425.00	5,425.00
1100-341-10-180-006-0-000 Stenographer	568.00	568.00
1100-341-10-180-008-0-000 Jury - County Clerk	10,060.00	10,060.00
1100-341-10-180-007-0-000 Probate Judge Education	7,000.00	7,000.00
1100-207-20-000-048-0-000 Indigent Civil Legal Services	162.00	162.00
1100-207-20-000-047-0-000 Probate Indigent Legal Service	4,725.00	4,725.00
1100-207-20-000-043-0-000 Judicial Fund / Civil CC Stat	540.00	540.00
1100-207-20-000-055-0-000 Judicial Support Fee	18,120.00	18,120.00
1100-207-20-000-042-0-000 Judicial Fund / Probate CC Stat	19,026.00	19,026.00
1100-207-20-000-001-0-000 Appellate Judicial System Fund	2,160.00	2,160.00
1100-341-10-180-002-0-000 Registry Administration Fee	2,535.00	2,535.00
1100-207-20-000-037-0-000 Non Disclosure Fee	1,005.23	1,005.23
1100-361-11-000-006-0-000 Interest Earnings	84.00	84.00
1100-207-20-000-069-0-000 State-Elec Filing Fee	2.97	2.97
1100-341-10-180-017-0-000 County Clerk EFile Fee	15,780.00	15,780.00
1100-341-10-180-019-0-000 County Clerk - Court Facilities	6,930.00	6,930.00
1100 - General Fund	10,000.00	10,000.00
1238-341-20-180-001-0-000 County Records Management	143,438.20	143,438.20
1238-341-10-180-000-0-000 Co Rec Mgmt/Preserve	5,265.00	5,265.00
1238 - County Records Management and Preservation	5,060.00	5,060.00
	10,325.00	10,325.00

RECEIVED BY
COUNTY AUDITOR

2016 MAR 23

Receipt Journal by Fund and Fee Code

TXHIDALGOPROD

Transaction Date Range: 02/01/2016 - 02/29/2016 Sorted by: By receipt number

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

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

Civil Probate or Mental Health Family

	Totals	Fee Totals
1239-341-10-180-001-0-000 Court Reporter Service Fee	6,795.00	✓ 6,795.00 ✓ X; X1, X3
1239 - Court Reporter Service	6,795.00	6,795.00
1241-341-10-180-001-0-000 Courthouse Security Fund	2,555.00	✓ 2,555.00 ✓ X; X1, X3
1241 - Courthouse Security	2,555.00	2,555.00
1247-341-10-180-001-0-000 Law Library	15,850.00	✓ 15,850.00 ✓ X; X1, X3-1
1247 - Law Library Fee	15,850.00	15,850.00
1250-341-10-180-001-0-000 SCIG Probate Filing Fee	1,080.00	✓ X; X1, X3-1 54 X4-2 ✓
1250 - Supplemental Court Guardianship	1,080.00	1,080.00
9900-000-00-000-0-000 Refunds/Overpayments Due to	~~619.00~~	✓ 60.00 ✓ X2, X3-1
9999 - Due to Others	619.00	619.00
1225 - Pre-Trial Intervention Program	0.00	0.00

RECEIVED BY
COUNTY AUDITOR
2016 MAR 23 PM 5:28

Prepared By: Gricelda Quintero *CS*
Date: 06/15/16 *6/15/16*

**Hidalgo County Clerk
Monthly Report
For the Month Ended March 31, 2016**

Fee Account	\$	522,076.26
Criminal Court Cost	\$	245,452.96
Civil/Probate Court Cost	\$	<u>260,647.29</u>
Total March 2016 Collections	\$	<u><u>1,028,176.51</u></u>

+

COUNTY CLERK MONTHLY FEE REPORT

MARCH
2016

****COUNTY CLERK FEE ACCOUNT****

PBC

RECEIVED BY
COUNTY CLERK

RECORDING FEES/LGC 118 013, 118 011, 212 004, BCC 38 10

MARRIAGE LICENSES/LGC 118 018 (TOTAL)

STATE COMPTROLLER

MARRIAGE LICENSE

BIRTH CERTIFICATES

BIRTH DSHS

DECLARATION OF INFORMAL MARRIAGE

UCC-FINANCING STATEMENTS/BCC 9.403

EARLY CHILDHOOD DONATION

VITAL STATISTICS/LGC 118 015

CERTIFIED COPIES/LGC 118 014

RETURNED CHECK CHARGE/LGC 118 0215

REFUNDS

BEER & WINE PERMITS/ABC 61.31

PRINTER FEES/ABC 61.38

RECEIVED ON ACCOUNT

RCRDS MGMT & PRESERVATION PRGM/LGC 118 0216

DIGITAL IMAGE FEES

CC RECORDS ARCHIVES FEE LGC 118 025

COURTHOUSE SECURITY FUND/LGC 291.008

VITAL ARCHIVE FEE HSC 191.0045(h)

OVER/(SHORT)

NEW COURTHOUSE FEE

INTEREST EARNED

ADJUSTMENTS

TOTAL CHARGES AND COLLECTIONS

LESS:

CHARGES ON ACCOUNT

TOTAL DEPOSITED IN BANK

LESS:

PRINTERS FEES/ABC 61.38

BIRTH DSHS

REFUNDS

OVER/(SHORT)

SUBTOTAL

DUE TO TREASURER

DISTRIBUTION:

COUNTY CLERK FEES

EARLY CHILDHOOD DONATION

INTEREST EARNED

RCRDS MGMT & PRESERVATION PRGM/LGC 118.0216

DIGITAL IMAGE FEES

CC RECORDS ARCHIVE FEE LGC 118.025

COURTHOUSE SECURITY FUND/LGC 291.008

COMPT. OF PUBLIC ACCTS-MARR FEES (MONTHLY)/LGC 118 022(a)

COMPT. OF PUBLIC ACCTS-BIRTH/DEATH CERT (QUARTERLY)/LGC 118 015(b)

COMPT. OF PUBLIC ACCTS-DECLARATION OF INFORMAL MARRIAGE/LGC 118 022(a)

NEW COURTHOUSE FEE

PRESERVATION OF VITAL STATISTICS HSC 191.0045(h)

DISTRIBUTION TOTAL:

COUNTY AUDITOR'S FORM: ARS-CC-002, PART I

REVISED 2004

PREPARED BY:

MARY CUELLAR

DEPUTY CLERK

04/14/16

DATE

APPROVAL:

ARTURO GUAJARDO, JR. COUNTY CLERK

04/14/16

DATE

✓ \$155,747.50 ✓ X2; X5
✓ \$17,082.50 ✓ X2; X5
X \$16,830.00 ✓ X; X2; X5
X \$720.00 ✓ X; X2; X5
\$0.00
X \$262.50 ✓ X; X2; X5
✓ \$1,155.00 ✓ X2; X5
X \$10.00 ✓ X; X2; X5
✓ \$20,605.00 ✓ X2; X5
\$30.00 ✓ X2; X5
X \$1089.50 ✓ X2; X3-2; X5
\$0.00
\$0.00
✓ \$255,533.76 ✓ X2; X3-3b; X5
X \$101,620.00 ✓ X; X2; X5
X \$6,017.52 ✓ X; X2; X5
X \$104,570.00 ✓ X; X2; X5
X \$10,917.00 ✓ X; X2; X5
X \$1,424.00 ✓ X; X2; X5
X \$18.00 ✓ X2; X5
X \$98,380.00 ✓ X; X2; X5
\$0.00
\$0.00

\$791,986.28 X5; X6; X6-2; X2

✓ 260,838.52 \$99,088.77 X3-3b

\$688,897.51
#523,147.76

\$0.00

\$0.00

✓ 1089.50 \$99.50 X2; X3-2

✓ (\$18.00) X2 \$1071.50

\$991.50

#522,076.26 X5
\$997,996.01

\$367,074.99 181,325.24 ✓ ✓

\$10.00 ✓ X; X2

\$0.00

\$101,620.00 ✓ X; X2

\$6,017.52 ✓ X; X2

\$104,570.00 ✓ X; X2

\$10,917.00 ✓ X; X2

\$16,830.00 ✓ X; X2

\$720.00 ✓ X; X2

\$262.50 ✓ X; X2

\$98,380.00 ✓ X; X2

\$1,424.00 ✓ X; X2

\$0.00

\$697,996.01

#522,076.26

AUDITED BY: THE HIDALGO
COUNTY AUDITOR'S OFFICE
DATE: 60 47

4/29/16 4/29/16

Receipt Journal by Fund and Fee Code

TXHIDALGOPROD

Transaction Date Range 03/01/2016 - 03/31/2016 Sorted by: By receipt number

Tills: CC - COL - Criminal Adjustment, CC - Daniela Blanco, CC - Jason Rohr, CC - Juan

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

Totals	Fee Totals
Total Receipts	246,174.96 X9-1
Total Adjustments Impacting Receipts	(1,133.00) X9-2
Final Fee Code Totals	245,041.96 X3-1; X8; X9-2
Less Refunds:	125.00 X2-1 ✓
Due Treasurer:	\$ 245,452.96 X; X5-4

Hidalgo County Clerk

2016 Criminal Court Cost

RECEIVED
COUNTY

2016 APR 19

AUDITED BY: THE HIDALGO
COUNTY AUDITOR'S OFFICE
DATE: 4/22/16

For the Month of March 2016

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

Arthur S. Sandoval

County Clerk

April 14, 2016

Date

Receipt Journal by Fund and Fee Code

TXHIDALGOPROD

Transaction Date Range: 03/01/2016 - 03/31/2016 Sorted by: By receipt number

Tills: CC - COL - Criminal Adjustment,CC - Daniela Blanco,CC - Jason Rohr,CC - Juan

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

Criminal

	Totals	Fee Totals	
Fee Code Totals for All Funds	245,597.96	245,597.96	
1100-341-10-180-002-0-000 County Clerk	13,948.51	11,541.73 ✓ 2,396.78	X; X2-3a; X3 ✓
1100-342-10-180-001-0-000 Sheriff	8,853.74	8,857.85 ✓ 4.11	X; X2-3a; X3 ✓
1100-341-10-180-006-0-000 Stenographer	5,772.78	5,772.69 ✓ 0.09	X; X2-3a; X3 ✓
1100-341-10-180-008-0-000 Jury - County Clerk	42.97	42.97 ✓	X; X2-3a; X3 ✓
1100-207-20-000-027-0-000 Judicial & Court Person. Train (DEL)	2.76	2.76 ✓	X; X2-3a; X3; X4 ✓
4400-000-000-000-0-000 General Fund Misc. Revenues	3,950.99	3,950.99 ✓	X; X2-3a; X3 ✓
1100-207-20-000-007-0-000 Juvenile Crime & Delinquency	0.70	0.70 ✓	X; X2-3a; X3; X4 ✓
1100-207-20-000-005-0-000 Time Payment	3,007.92	TP 6,758.67 ✓ 3,007.92	X2-3a; X3-1 ✓
1100-341-10-180-017-0-000 County Clerk EFile Fee	1,080.00	1,082.00 ✓ 2.00	X; X2-3a; X3 ✓
1100-202-00-000-019-0-000 Failure to Appear-Vendor	640.21	640.21 ✓	X; X2-3a; X3 ✓
1100-202-00-000-022-0-000 Refund/Overpmt-CC	145.00	145.00 ✓	X2; X2-3a; X3 ✓
1100-207-20-000-009-0-000 Fugitive Apprehension Fund	6.96	6.96 ✓	X; X2-3a; X3; X4 ✓
1100-207-20-000-015-0-000 Consolidated Court Costs	23,815.31	23,814.94 ✓ 0.37	X; X2-3a; X3; X4 ✓
1100-207-20-000-017-0-000 Crime Victims Comp Fund	48.61	48.61 ✓	X; X2-3a; X3; X4 ✓
1100-207-20-000-019-0-000 Arrest -DPS	37.94	33.71 ✓ 4.23	X; X2-3a; X3 ✓
1100-207-20-000-029-0-000 Correctional Mgmt Inst of Tex	0.70	0.70 ✓	X; X2-3a; X3; X4 ✓
1100-207-20-000-030-0-000 DNA Testing Fee (CCD)	60.50	60.50 ✓	X; X2-3a; X3 ✓
1100-207-20-000-035-0-000 State Traffic Fee	3,323.71	3,323.58 ✓ 0.13	X; X2-3a; X3 ✓
1100-207-20-000-038-0-000 EMS Trauma Fund (CCP)	11,157.73	11,157.28 ✓ 0.45	X; X2-3a; X3 ✓
1100-207-20-000-046-0-000 Jud(CR-CC Statutory Court) lo	3,409.52	3,409.45 ✓ 0.07	X; X2-3a; X3 ✓
1100-207-20-000-053-0-000 Jury Service Fund	901.84	901.82 ✓ 0.02	X; X2-3a; X3 ✓
1100-207-20-000-054-0-000 Judicial Support Fee - State	1,544.46	1,544.43 ✓ 0.03	X; X2-3a; X3 ✓

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COUNTY CLERK

2016 APR 10 10:25 AM

Time Payment

50% 3,379.34 X
40% 2,703.47 X
10% 675.86 X
TP 6,758.67 ✓

Receipt Journal by Fund and Fee Code

TXHIDALGOPROD

Transaction Date Range: 03/01/2016 - 03/31/2016 Sorted by: By receipt number

Tills: CC - COL - Criminal Adjustment, CC - Daniela Blanco, CC - Jason Rohr, CC - Juan

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

Criminal

	Totals	Fee Totals	
1100-207-20-000-058-0-000 Drug Court Fee - State (CCP)	8,062.24	8,061.97 ✓	X; X2-3a; X3 ✓
1100-207-20-000-059-0-000 Indigent Defense Representation	569.95	569.94 ✓	X; X2-3a; X3 ✓
1100-207-20-000-061-0-000 Moving Violation Fee	11.14	11.14 ✓	X; X2-3a; X3 ✓
1100-207-20-000-066-0-000 Failure to Appear-State	2,134.05	2,134.05 ✓	X; X2-3a; X3 ✓
1100-207-20-000-072-0-000 Elec Filing Fee - CR-CC to State	1,354.25	1,354.23 ✓	X; X2-3a; X3 ✓
1100-341-10-140-051-0-000 Tax A/C Scofflaw - CC	2,955.15	2,955.15 ✓	X; X2-3a; X3 ✓
1100-341-10-180-003-0-000 CC Time Payment 10%	1,344.20	0.00 ✓	
1100-341-10-180-004-0-000 CC - Admin Transaction Fee	2,318.00	2,318.00 ✓	X; X2-3a; X3 ✓
1100-341-10-180-009-0-000 CC - DA Fees	5,812.93	5,812.96 ✓	X; X2-3a; X3 ✓
1100-341-10-180-012-0-000 CC - Jud. Support Fee (CR)	172.14	172.14 ✓	X; X2-3a; X3 ✓
1100-341-10-180-016-0-000 CC - FTA - Admin Fee	426.86	426.86 ✓	X; X2-3a; X3 ✓
1100-351-20-180-001-0-000 CC - Public Defense	12,409.74	12,409.74 ✓	X; X2-3a; X3 ✓
1100-341-10-180-006-0-000 County Clerk - Court Costs	332.45	332.43 ✓	X; X2-3a; X3 ✓
1100 - General Fund	119,655.96	119,655.96	
1238-341-20-180-001-0-000 County Records Management	5,033.42	5,033.31 ✓	X; X1; X2-3a; X3 ✓
1238 - County Records Management and Preservation	5,033.42	5,033.42	
1237-341-10-180-000-0-000 CC - Rec. Mgmt Preserv. Fees	2,173.70	2,173.69 ✓	X; X1; X2-3a; X3 ✓
1237 - County Clerk Records Management and	2,173.70	2,173.70	
1200-351-10-180-000-0-000 CC - Fines	93,172.77	93,172.67 ✓	X; X1; X2-3a; X3 ✓
1200 - Road and Bridge Countywide	93,172.77	93,172.77	
1240-341-10-180-001-0-000 CC - Juv. Delinq. Prevention	62.08	62.08 ✓	X; X1; X2-3a; X3 ✓
1240 - Juvenile Delinquency Prevention	62.08	62.08	
1241-341-10-180-001-0-000 Courthouse Security Fund	865.82	865.81 ✓	X; X1; X2-3a; X3 ✓

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Page 3, Part 1

X2-2

Receipt Journal by Fund and Fee Code

TXHIDALGOPROD

Transaction Date Range: 03/01/2016 - 03/31/2016 Sorted by: By receipt number

Tills: CC - COL - Criminal Adjustment,CC - Daniela Blanco,CC - Jason Rohr,CC - Juan

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

Criminal

	Totals	Fee Totals
1241 - Courthouse Security	865.82	865.82
1255-341-10-180-000-0-000 CC/DC Cr Tech - CC Fee	1,134.21	1,134.19 ✓ X; X1, X2-3a; X3-1
1255 - County and District Court Technology Fund	1,134.21	1,134.21
1225-341-10-080-000-0-000 Pre-Trial Interv Program-DA	23,500.00	23,500.00 ✓ X; X1; X2-3a; X3 ✓
1225 - Pre-Trial Intervention Program	23,500.00	23,500.00

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COUNTY
2016 APR 10

X23

Receipt Journal by Fund and Fee Code

TXHIDALGOPROD

Transaction Date Range 03/01/2016 - 03/31/2016 Sorted by: By receipt number
County Clerk County Court at Law #1 County Court at Law #2 County Court at Law #4 County Court at Law #5 County Court at Law #6 County Court at Law #7 County Court at

Totals		Fee Totals
Total Receipts	261,152.29	260,714.29 XH1
Total Adjustments Impacting Receipts	(479.00)	(127.00) X7-2
Final Fee Code Totals	260,673.29	260,673.29 X3-1; X4; X7-2
Less Refunds:		\$ 0.00
Due Treasurer:		\$ 260,673.29

2016 Civil and Probate Court Cost

X; XS-4

Hidalgo County Clerk

RECEIVED BY
COUNTY CLERK

AUDITED BY: THE HIDALGO
COUNTY AUDITOR'S OFFICE
DATE: 4-21-16 4/28/16

For the Month of March 2016

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

Alma Navarro
County Clerk

April 14, 2016

Date

Receipt Journal by Fund and Fee Code

TXHIDALGOPROD

Transaction Date Range: 03/01/2016 - 03/31/2016 Sorted by: By receipt number

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

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

Civil Probate or Mental Health Family

	Totals	Fee Totals
Fee Code Totals for All Funds	260,673.29	260,673.29
1100-341-10-180-002-0-000 County Clerk	55,510.80	55,510.80
1100-342-10-180-001-0-000 Sheriff	7,800.00	7,800.00
1100-341-10-180-001-0-000 County Judge	635.60	635.60
1100-341-10-180-006-0-000 Stenographer	14,840.00	14,840.00
1100-341-10-180-008-0-000 Jury - County Clerk	7,920.00	7,920.00
1100-341-10-180-007-0-000 Probate Judge Education	201.00	201.00
1100-207-20-000-048-0-000 Indigent Civil Legal Services	6,990.00	6,990.00
1100-207-20-000-047-0-000 Probate Indigent Legal Service	670.00	670.00
1100-207-20-000-043-0-000 Judicial Fund / Civil CC Stat	27,400.00	27,400.00
1100-207-20-000-055-0-000 Judicial Support Fee	28,770.00	28,770.00
1100-207-20-000-042-0-000 Judicial Fund / Probate CC Stat	2,680.00	2,680.00
1100-207-20-000-001-0-000 Appellate Judicial System Fund	3,760.00	3,760.00
1100-341-10-080-011-0-000 Dist Attorney BF Commission	100.20	100.20
1100-341-10-180-002-0-000 Registry Administration Fee	1,841.43	1,841.43
1100-207-20-000-037-0-000 Non Disclosure Fee	112.00	112.00
1100-361-11-000-006-0-000 Interest Earnings	2.96	2.96
1100-207-20-000-069-0-000 State-Elec Filing Fee	22,910.00	22,910.00
1100-341-10-180-017-0-000 County Clerk EFile Fee	8,303.60	8,303.60
1100-341-10-180-019-0-000 County Clerk - Court Facilities	14,840.00	14,840.00
1100 - General Fund	205,287.59	205,287.59
1238-341-20-180-001-0-000 County Records Management	7,650.00	7,650.00
1238-341-10-180-000-0-000 Co Rec Mgmt/Preserve	7,520.00	7,520.00

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COUNTY CLERK
2016 APR 12

Receipt Journal by Fund and Fee Code

TXHIDALGOPROD

Transaction Date Range 03/01/2016 - 03/31/2016 Sorted by By receipt number

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

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

Civil Probate or Mental Health Family

	Totals	Fee Totals
1238 - County Records Management and Preservation	15,170.00	15,170.00
1200-352-10-180-001-0-000 Bond Forfeitures	851.70	851.70 ✓ X; X1; X2-2a; X3
1200 - Road and Bridge Countywide	851.70	851.70
1239-341-10-180-001-0-000 Court Reporter Service Fee	10,275.00	10,275.00 ✓ X; X1; X2-2a; X3
1239 - Court Reporter Service	10,275.00	10,275.00
1241-341-10-180-001-0-000 Courthouse Security Fund	3,774.00	3,774.00 ✓ X; X1; X2-2a; X3
1241 - Courthouse Security	3,774.00	3,774.00
1247-341-10-180-001-0-000 Law Library	23,975.00	23,975.00 ✓ X; X1; X2-2a; X3-1
1247 - Law Library Fee	23,975.00	23,975.00
1250-341-10-180-001-0-000 SCIG Probate Filing Fee	1,340.00	1,340.00 ✓ X; X1; X2-2a; X3-1 X4-2 ✓
1250 - Supplemental Court Guardianship	1,340.00	1,340.00

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COUNTY CLERK
2016 APR 19 10:02 AM

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

April 2016

Receipt #	Sequence	Total Collected	Credit Card Amount (Direct Deposit)	LONE STAR NATIONAL BANK			COUNTY TREASURER			OVER/ (SHORT)
				Deposit Amount	Date of Deposit	Deposit Slip Number	Receipt Date	Receipt Number	Diff on Dates	
1	1-Apr 222-02904	222-02909	\$ 150.00	\$ 50.00	\$ 100.00	4/1/2016	222 00298	4/6/2016	197020	-5 \$ -
2	2-Apr CLOSED					222				0 \$ -
3	3-Apr CLOSED					222				0 \$ -
4	4-Apr 222-02910	222-02923	\$ 525.00	\$ 25.00	\$ 500.00	4/4/2016	222 00299	4/6/2016	197021	-2 \$ -
5	5-Apr 222-02924	222-02935	\$ 450.00	\$ 125.00	\$ 325.00	4/5/2016	222 00300	4/11/2016	197171	-6 \$ -
6	6-Apr 222-02936	222-02944	\$ 350.00	\$ 200.00	\$ 150.00	4/7/2016	222 00301	4/11/2016	197172	-4 \$ -
7	7-Apr 222-02945	222-02951	\$ 200.00	\$ -	\$ 200.00	4/7/2016	222 00302	4/13/2016	197252	-6 \$ -
8	8-Apr 222-02952	222-02960	\$ 275.00	\$ 25.00	\$ 250.00	4/11/2016	222 00303	4/15/2016	197357	-4 \$ -
9	9-Apr CLOSED					222				0 \$ -
10	10-Apr CLOSED					222				0 \$ -
11	11-Apr 222-02961	222-02965	\$ 200.00	\$ 25.00	\$ 175.00	4/11/2016	222 00304	4/15/2016	197358	-4 \$ -
12	12-Apr 222-02966	222-02972	\$ 425.00	\$ -	\$ 425.00	4/12/2016	222 00305	4/15/2016	197359	-3 \$ -
13	13-Apr 222-02973	222-02974	\$ 75.00	\$ -	\$ 75.00	4/14/2016	222 00306	4/18/2016	197413	-4 \$ -
14	14-Apr 222-02975	222-02982	\$ 350.00	\$ -	\$ 350.00	4/14/2016	222 00307	4/18/2016	197414	-4 \$ -
15	15-Apr 222-02983	222-02992	\$ 400.00	\$ 100.00	\$ 300.00	4/15/2016	222 00308	4/18/2016	197415	-3 \$ -
16	16-Apr CLOSED					222				0 \$ -
17	17-Apr CLOSED					222				0 \$ -
18	18-Apr 222-02993	222-03002	\$ 425.00	\$ 100.00	\$ 325.00	04/19/2016	222 00309	4/22/2016	197580	-3 \$ -
19	19-Apr 222-03003	222-03008	\$ 175.00	\$ 50.00	\$ 125.00	4/19/2016	222 00310	4/22/2016	197581	-3 \$ -
20	20-Apr 222-03009	222-03011	\$ 75.00	\$ -	\$ 75.00	4/21/2016	222 00311	4/28/2016	197783	-7 \$ -
21	21-Apr 222-03012	222-03024	\$ 600.00	\$ 100.00	\$ 500.00	4/21/2016	222 00312	4/28/2016	197784	-7 \$ -
22	22-Apr 222-03025	222-03040	\$ 700.00	\$ -	\$ 700.00	4/22/2016	222 00313	4/29/2016	197785	-7 \$ -
23	23-Apr CLOSED					222				0 \$ -
24	24-Apr CLOSED					222				0 \$ -
25	25-Apr 222-03041	222-03046	\$ 300.00	\$ -	\$ 300.00	4/25/2016	222 00314	4/29/2016	197786	-4 \$ -
26	26-Apr 222-03047	222-03055	\$ 625.00	\$ 50.00	\$ 575.00	4/26/2016	222 00315	4/29/2016	197787	-3 \$ -
26	27-Apr 222-03056	222-03057	\$ 125.00	\$ -	\$ 125.00	4/27/2016	222 00316	4/29/2016	197788	-2 \$ -
27	28-Apr 222-03058	222-03064	\$ 325.00	\$ 25.00	\$ 300.00	4/28/2016	222 00317	5/4/2016	197975	-6 \$ -
29	29-Apr 222-03065	222-03073	\$ 375.00	\$ -	\$ 375.00	4/29/2016	222 00318	5/4/2016	197976	-5 \$ -
30	30-Apr CLOSED					222				0 \$ -
31	1-May					222				0 \$ -

TOTALS \$ 7,125.00 \$ 875.00 \$ 6,250.00

\$ -

TOTAL AMOUNT DUE TO GENERAL FUND-----1100-322-70-122-000-0-000-----	\$	7,125.00
LESS: TOTAL AMOUNT REMITTED TO GENERAL FUND (DIRECT DEPOSIT)-----	\$	875.00
TOTAL FUNDS DUE TO THE COUNTY TREASURER-----	\$	6,250.00

PREPARED BY:

Belinda Martinez

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

Erika Zamora
APPROVED BY

5-11-16
DATE

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

Y AUDITOR'S FORM: RE-PCT 2-005 REVISED 12/2014

HIDALGO COUNTY AUDITOR'S OFFICE
APPROVED BY: *Eric White*
DATE: 5/11/16

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

June 7, 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 April 2016

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 of April 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 month of April 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* 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 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 and permits issued followed a sequential order.
- Verified that procedures for voided receipts and voided permits were properly followed.

HIDALGO COUNTY DISTRICT JUDGES

LUIS M. SMOLETERRY
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, 378TH D.C.
OVERSEER

LETICIA LOPEZ
JUDGE, 389TH D.C.

AIDA SALINAS FLORES
JUDGE, 394TH D.C.

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

JESSE CONTRERAS
JUDGE, 448TH D.C.

- Reviewed *Cashier's Daily Close-Out Reports/Daily Remittance Forms (Close-Out Report)* to determine whether fees collected were properly accounted & deposited with the 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 April 2016 were \$7,125.00. Based on the results of our review, we have concluded that fees collected were generally properly accounted and reported

If you should have any questions, please do not hesitate to call 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

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.

NOE GONZALEZ
JUDGE, 37th D.C.
OVERSEER

LETICIA LOPEZ
JUDGE, 38th D.C.

aida salinas flores
JUDGE, 39th D.C.

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

JESSE CONTRERAS
JUDGE, 44th D.C.

COUNTY OF HIDALGO, TEXAS
SCHEDULE OF RECIPITS AND DEPOSITS FOR THE MONTH OF:
PRECINCT 4, SANITATION PROGRAM

PBC

Apr-16

	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 Amount	Receipt Date	Receipt Number	Diff on Dates	
1	1-Apr	242-17370	242-17439	\$ 2,200.00	\$ 275.00	\$ 1,925.00	4/4/2016	242 328	\$ 2,200.00	4/8/2016	197101	-4	\$ -
2	2-Apr	242-17440	242-17449	\$ 400.00	\$ -	\$ 400.00	4/4/2016	242 329	\$ 400.00	4/8/2016	197110	-4	\$ -
3	3-Apr	SUNDAY						242				0	\$ -
4	4-Apr	242-17450	242-17526	\$ 2,400.00	\$ 450.00	\$ 1,950.00	4/5/2016	242 330	\$ 2,400.00	4/8/2016	197106	-3	\$ -
5	5-Apr	242-17527	242-17585	\$ 2,000.00	\$ 375.00	\$ 1,625.00	4/6/2016	242 331	\$ 2,000.00	4/8/2016	197112	-2	\$ -
6	6-Apr	242-17586	242-17629	\$ 1,325.00	\$ 175.00	\$ 1,150.00	4/7/2016	242 332	\$ 1,325.00	4/15/2016	197332	-8	\$ -
7	7-Apr	242-17630	242-17671	\$ 1,400.00	\$ 375.00	\$ 1,025.00	4/8/2016	242 333	\$ 1,400.00	4/15/2016	197333	-7	\$ -
8	8-Apr	242-17672	242-17727	\$ 1,900.00	\$ 325.00	\$ 1,575.00	4/11/2016	242 334	\$ 1,900.00	4/15/2016	197334	-4	\$ -
9	9-Apr	242-17729	242-17730	\$ 50.00	\$ -	\$ 50.00	4/11/2016	242 335	\$ 50.00	4/15/2016	197335	-4	\$ -
10	10-Apr	SUNDAY						242				0	\$ -
11	11-Apr	242-17731	242-17799	\$ 2,300.00	\$ 275.00	\$ 2,025.00	4/13/2016	242 336	\$ 2,300.00	4/15/2016	197336	-2	\$ -
12	12-Apr	242-17800	242-17840	\$ 1,575.00	\$ 300.00	\$ 1,275.00	4/13/2016	242 337	\$ 1,575.00	4/15/2016	197337	-2	\$ -
13	13-Apr	242-17841	242-17880	\$ 1,275.00	\$ 450.00	\$ 825.00	4/14/2016	242 338	\$ 1,275.00	4/19/2016	197435	-5	\$ -
14	14-Apr	242-17881	242-17932	\$ 2,075.00	\$ 425.00	\$ 1,650.00	4/14/2016	242 339	\$ 2,075.00	4/19/2016	197436	-5	\$ -
15	15-Apr	242-17933	242-17980	\$ 1,725.00	\$ 300.00	\$ 1,425.00	4/18/2016	242 340	\$ 1,725.00	4/19/2016	197437	-1	\$ -
16	16-Apr	242-17981	242-17989	\$ 275.00	\$ 100.00	\$ 175.00	4/18/2016	242 341	\$ 275.00	4/19/2016	197438	-1	\$ -
17	17-Apr	SUNDAY						242				0	\$ -
18	18-Apr	242-17990	242-18046	\$ 2,150.00	\$ 325.00	\$ 1,825.00	4/19/2016	242 342	\$ 2,150.00	4/20/2016	197520	-1	\$ -
19	19-Apr	242-18047	242-18081	\$ 975.00	\$ 200.00	\$ 775.00	4/20/2016	242 343	\$ 975.00	4/22/2016	197567	-2	\$ -
20	20-Apr	242-18082	242-18115	\$ 1,150.00	\$ 200.00	\$ 950.00	4/21/2016	242 344	\$ 1,150.00	4/22/2016	197579	-1	\$ -
21	21-Apr	242-18116	242-18143	\$ 875.00	\$ 125.00	\$ 750.00	4/22/2016	242 345	\$ 875.00	4/28/2016	197770	-6	\$ -
22	22-Apr	242-18144	242-18203	\$ 1,825.00	\$ 150.00	\$ 1,675.00	4/25/2016	242 346	\$ 1,825.00	4/28/2016	197771	-3	\$ -
23	23-Apr	242-18204	242-18215	\$ 575.00	\$ 175.00	\$ 400.00	4/25/2016	242 347	\$ 575.00	4/28/2016	197772	-3	\$ -
24	24-Apr	SUNDAY						242				0	\$ -
25	25-Apr	242-18216	242-18276	\$ 2,325.00	\$ 275.00	\$ 2,050.00	4/27/2016	242 348	\$ 2,325.00	4/28/2016	197773	-1	\$ -
26	26-Apr	242-18277	242-18309	\$ 1,025.00	\$ 375.00	\$ 650.00	4/27/2016	242 349	\$ 1,025.00	4/28/2016	197774	-1	\$ -
27	27-Apr	242-18310	242-18343	\$ 975.00	\$ 250.00	\$ 725.00	4/28/2016	242 350	\$ 975.00	5/4/2016	197957	-6	\$ -
28	28-Apr	242-18344	242-18382	\$ 1,175.00	\$ 250.00	\$ 925.00	4/29/2016	242 351	\$ 1,175.00	5/4/2016	197958	-5	\$ -
29	29-Apr	242-18383	242-18428	\$ 1,250.00	\$ 275.00	\$ 975.00	5/2/2016	242 352	\$ 1,250.00	5/4/2016	197959	-2	\$ -
30	30-Apr	242-18429	242-18434	\$ 225.00	\$ 100.00	\$ 125.00	5/2/2016	242 353	\$ 225.00	5/4/2016	197960	-2	\$ -
31	1-May	SUNDAY						242				0	\$ -
TOTALS				\$ 35,425.00	\$ 6,525.00	\$ 28,900.00			\$ 35,425.00				\$ -

1 x D2 1

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TOTAL AMOUNT DUE TO GENERAL FUND-----1100-322-70-124-000-0-000-----	\$	35,425.00
LESS: TOTAL AMOUNT REMITTED TO GENERAL FUND (COUNTY TREASURER)-----	\$	35,425.00
OVER/(SHORT)-----	\$	-

base

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:

5-13-16
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-4-002 REVISED 5/2016

HIDALGO COUNTY AUDITOR'S OFFICE

APPROVED BY: *[Signature]*

DATE: *5/13/16*

Revised

XI

COUNTY of HIDALGO

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



EDINBURG, TEXAS 78539

June 7, 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 Fee Report* and Supporting Documentation
For the month of April 2016

Dear Commissioner Palacios:

We conducted a limited scope review of the Precinct 4 Sanitation Program *Monthly Fee Report* and all supporting documentation for the month of April 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 on the *Monthly Fee Report* for the month of April 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 Fee Report*, and fee schedules. The following procedures were performed:

- Reviewed the submittal date of the *Monthly Fee 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 Fee 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 Fee Report* by footing and cross-footing the report.
- Reviewed receipts issued to determine if proper fee amounts were collected and reported.
- Verified that receipts and permits issued followed a sequential order.
- Verified that procedures for voided receipts and voided permits were properly followed.

HIDALGO COUNTY DISTRICT JUDGES

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

RODOLFO DELGADO
JUDGE, 92ND 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.
OVERSEER

LETICIA LOPEZ
JUDGE, 388TH D.C.

AIDA SALINAS FLORES
JUDGE, 398TH D.C.

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

JESSE CONTRERAS
JUDGE, 448TH D.C.

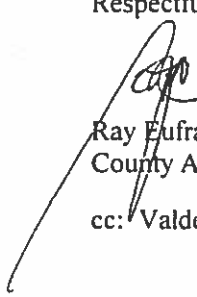
- Reviewed *Cashier's Daily Close-Out Reports/Daily Remittance Forms (Close-Out Report)* to determine whether fees collected were properly accounted and deposited with the County Treasurer on a daily basis.
- Verified that the collections per the *Monthly Fee Report* agreed to total receipts issued and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

Conclusion:

Total collections for the month of April 2016 were \$35,425.00. 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

HIDALGO COUNTY DISTRICT JUDGES

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

RODOLFO DELGADO
JUDGE, 83RD D.C.

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

ROSE GUERRA REYNA
JUDGE, 208TH D.C.

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

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

MOE GONZALEZ
JUDGE, 370TH D.C.
OVERSEER

LETICIA LOPEZ
JUDGE, 388TH D.C.

AIDA SALINAS FLORES
JUDGE, 398TH D.C.

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

JESSE CONTRERAS
JUDGE, 449TH D.C.

Constable Celestino Ayala Jr. Monthly Report

For the Month Ending April 2016

Date	Plaintiff	Defendant	Receipt #	Cause #	Type of Service	In/Out County	Court	Treasurer #	Amount Due
Monday, April 04, 2016	Andrew Ramirez	Rene Jesus & Dolores Vega	C1-2016-59	3151500433	Writ of Execution	Out County	Justice Clerk	197254	\$200.00
Monday, April 18, 2016	Aaron M. Upchurch	Carlos Alberto Lopez & Zuniga Specialized Carriers, LLC	C1-2016-60	2016CVT00062	Initiation	Out County	Justice Clerk	197456	\$75.00
Tuesday, April 19, 2016	Vega Roofing	Leticia Elizondo	C1-2016-61	SC16-0133-J12	Small Claims	In County	Justice Clerk	197654	\$75.00
Friday, April 22, 2016	Israel Zapata	Selene Zapata	C1-2016-62	201621925	Citation	In County	District Clerk	197697	\$75.00
Friday, April 22, 2016	Israel Zapata	Selene Zapata	C1-2016-63	201621925	Temporary Injunction	In County	District Clerk	197697	\$100.00
Friday, April 22, 2016	Lucks Valley Stores	Saul Vasquez	C1-2016-64	SC15-0301-J22	Small Claims	In County	Justice Clerk	197697	\$75.00
Friday, April 22, 2016	Max Fine Furniture	Rocio Godines	C1-2016-65	SC16-0144-J12	Small Claims	In County	Justice Clerk	197697	\$75.00
Friday, April 22, 2016	Max Fine Furniture	Raquel C. Sanchez	C1-2016-66	SC16-0143-J12	Small Claims	In County	Justice Clerk	197697	\$75.00
Friday, April 22, 2016	Max Fine Furniture	Arturo R. Cornejo	C1-2016-67	SC16-0141-J12	Small Claims	In County	Justice Clerk	197697	\$75.00
Friday, April 22, 2016	Max Fine Furniture	Mary Lou Garcia	C1-2016-68	SC16-0140-J12	Small Claims	In County	Justice Clerk	197697	\$75.00

Thursday, May 12, 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] Prepared by: [Signature]
 Constable, Bernalillo County Administrative Assistant II



Date	Plaintiff	Defendant	Receipt #	Cause #	Type of Service	In/Out County	Court	Treasurer #	Amount Due
Friday, April 22, 2016	Max Fine Furniture	Joe DeLuna Jr	C1-2016-694	SC16-0138-J12	Small Claims	IN County	Justice Clerk	197697	\$75.00
Friday, April 22, 2016	Max Fine Furniture	Michael Rios	C1-2016-704	SC16-0137-J12	Small Claims	IN County	Justice Clerk	197697	\$75.00
Monday, April 25, 2016	Carlos Garza	Rosa Maria Gonzalez	C1-2016-714	SC16-0149-J12	Small Claims	IN County	Justice Clerk	197725	\$75.00
Wednesday, April 27, 2016	Jessica Gutierrez	South Coast Vettes & Autos Juan R. Aguilar	C1-2016-724	16-SC-00061-JP1-Small Claims		OUT County	Justice Clerk	197977	\$75.00

Grand Total

\$1,200.00

✓
CEX

RECEIVED BY
COUNTY AUDITOR
2016 MAY 16 PM 4:22

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

Thursday, May 12, 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] Prepared by: [Signature]
County Auditor Administrative Assistant II



Page 2 of 2

X/a

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

June 7, 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 April 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 April 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 April 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, 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, 312ND 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, 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 April 2016 were \$1,200.00. Based on the results of our review, we have concluded that generally fees collected were properly accounted and reported.

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

Respectfully,



Ray Eufacio, 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, 32nd D.C.

NOE GONZALEZ
JUDGE, 37th D.C.

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 MARTIN CANTU MONTHLY REPORT

For the Month Ending Apr-16

RECEIVED BY

DATE	PLAINTIFF'S NAME	DEPENDANT'S NAME	RECEIPT NUMBER	CAUSE NUMBER	TYPE OF SERVICE		COUNTY				TREASURER RECEIPT	AMOUNTS DUE TO COUNTY
					OUT OF COUNTY (OCV)	IN-COUNTY (IC)	Justice Clerk	County Clerk	Notary Public	Other		
4/5/2016	Pilot Travel Centers, LLC	Aeritcorp Xpress	9732-2	C-1417-16-E	✓	✓	✓				✓ 197041	✓ \$75.00
4/11/2016	Juan De Dios Hernandez	Claudia Vasquez	9733-2	2016-DCL-02351-B	✓	✓					✓ 197258	✓ \$75.00
4/12/2016	Nueces Power Equipment	Jose Francisco Mendoza	9734-2	16-SC-00040-JP1-2	✓	✓					✓ 197360	✓ \$75.00
4/13/2016	Maria A. Duran	Luis Blanco	9735-2	LT16-0284-J21	✓	✓					✓ 197301	✓ \$75.00
4/20/2016	Texas Medical Distributors	Rio Bank	9736-2	CV37358	✓	✓					✓ 197548	✓ \$80.00
4/20/2016	Portfolio Recovery	Veronica Garza	9737-2	CL-16-1426-B	✓	✓					✓ 197548	✓ \$75.00
4/20/2016	Weslaco ISD	Julia Gutierrez	9738-2	T-0407-16-D	✓	✓					✓ 197548	✓ \$200.00
4/20/2016	Travis County	Emilio Herrera	9739-2	J5-CV-14-234-729	✓	✓					✓ 197548	✓ \$70.00
4/21/2016	Gonzalez Furniture LLC	Enrique Sanchez	9740-2	SC16-0056-J21	✓	✓					✓ 197655	✓ \$150.00
4/21/2016	LVNV Funding LLC	Inter National Bank	9741-2	DC16-0010	✓	✓					✓ 197655	✓ \$80.00
4/28/2016	City of Baytown	Pablo Cavazos and David Cavazos	9742-2	2015-21488	✓	✓					✓ 197834	✓ \$150.00
4/28/2016	PSJA ISD	Revalou B. Trammarell	9743-2	T-1671-09-B	✓	✓					✓ 197834	✓ \$275.00
4/28/2016	Edinburg ISD	Matias Flores Jr.	9744-2	T-068-10-E	✓	✓					✓ 197834	✓ \$275.00
4/28/2016	PSJA ISD	Leo Guillen	9745-2	T-1310-10-1	✓	✓					✓ 197834	✓ \$275.00
4/28/2016	Hidalgo County	Eduardo B. Pena	9746-2	T-546-11-J	✓	✓					✓ 197834	✓ \$275.00
Grand Total												\$2,205.00
Grand Total												\$11,905.00



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

Approved by:

Constable, Precinct 2

County Auditor's Form AS-C-002

Revised 1/13

Prepared by:

Page 1 of 4

X23

CONSTABLE MARTIN CAN MONTHLY REPORT

For the Month Ending Apr-16

RECEIVED BY

DATE	PLAINTIFF'S NAME	DEFENDANT'S NAME	RECEIPT NUMBER	CAUSE NUMBER	TYPE OF SERVICE	Justice Clerk	County Clerk	District Clerk	Const. Sale	County Treasurer	AMOUNTS DUE TO COUNTY
					OUT OF COUNTY (OC)/ IN-COUNTY (IC)	X	X	X	X	X	
4/28/2016	PSJA ISD	Francisco Guarneros Jr.	9747-2	T-1020-11-G	Order of Sale - Levy	X		X		15	4 \$275.00
4/28/2016	PSJA ISD	Leodegario Guillen	9748-2	T-1310-10-I	Order of Sale - Levy	X		X			4 \$275.00
4/28/2016	PSJA ISD	Rodolfo Aldana	9749-2	T-1733-11-G	Order of Sale - Levy	X		X			4 \$275.00
4/28/2016	Edinburg CISD	Oswaldo Mejia	9750-2	T-0323-12-J	Order of Sale - Levy	X		X			4 \$275.00
4/28/2016	Valley View ISD	Alfonso A. Juarez	9751-2	T-0569-12-I	Order of Sale - Levy	X		X			4 \$275.00
4/28/2016	Hidalgo County	Petra Tamez	9752-2	T-0629-12-E	Order of Sale - Levy	X		X			4 \$275.00
4/28/2016	Edinburg CISD	Hidalgo Publishing	9753-2	T-1775-12-B	Order of Sale - Levy	X		X			4 \$275.00
4/28/2016	Hidalgo County	Juan A. Flores	9754-2	T-2554-12-D	Order of Sale - Levy	X		X			4 \$275.00
4/28/2016	Edinburg CISD	Richard P. Blackley	9755-2	T-0444-13-E	Order of Sale - Levy	X		X			4 \$275.00
4/28/2016	Mercedes ISD	Brad D. Schazz	9756-2	T-0450-13-A	Order of Sale - Levy	X		X			4 \$275.00
4/28/2016	Edinburg CISD	Marissa Coronado	9757-2	T-0468-13-B	Order of Sale - Levy	X		X			4 \$275.00
4/28/2016	Valley View ISD	Nancy G. Flores	9758-2	T-0597-13-I	Order of Sale - Levy	X		X			4 \$275.00
4/28/2016	Edinburg CISD	Emma Cerda	9759-2	T-0685-13-I	Order of Sale - Levy	X		X			4 \$275.00
4/28/2016	Edinburg CISD	Juan A. Arago	9760-2	T-1738-13-B	Order of Sale - Levy	X		X			4 \$275.00
4/28/2016	PSJA ISD	Adriana Isabel Gonzalez	9761-2	T-1764-13-E	Order of Sale - Levy	X		X			4 \$275.00
Total											\$4,125.00
Grand Total											\$11,905.00



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

Approved by:

Constable Precinct 2

Prepared by:

CONSTABLE MARTIN CANTU MONTHLY REPORT

For the Month Ending Apr-16

RECEIVED BY
COUNTY AUDITOR

DATE	PLAINTIFF'S NAME	DEFENDANT'S NAME	RECEIPT NUMBER	CAUSE NUMBER	TYPE OF SERVICE OUT OF COUNTY (OC) IN-COUNTY (IC)	County Clerk	Justice Clerk	District Clerk	Const. Sale	TREASURER RECEIPT	AMOUNTS DUE TO COUNTY
4/28/2016	Edinburg CISD	Martha Alfonso	9762-2	T-2322-13-F	Order of Sale - Levy	X		X		197834	\$275.00
4/28/2016	PSJA ISD	Eva Aguirre	9763-2	T-2543-13-D	Order of Sale - Levy	X		X		197834	\$275.00
4/28/2016	Edinburg CISD	Bayview Financial	9764-2	T-2598-13-J	Order of Sale - Levy	X		X		197834	\$275.00
4/28/2016	Mission CISD	Jose Lewis Villalobos	9765-2	T-1114-14-D	Order of Sale - Levy	X		X		197834	\$275.00
4/28/2016	Hidalgo County	Noe Bazaldua	9766-2	T-1181-14-B	Order of Sale - Levy	X		X		197834	\$275.00
4/28/2016	Mission CISD	Ronelia De Elizondo	9767-2	T-1194-14-C	Order of Sale - Levy	X		X		197834	\$275.00
4/28/2016	Mission CISD	Higinia C. Ramirez	9768-2	T-1245-14-D	Order of Sale - Levy	X		X		197834	\$275.00
4/28/2016	Edinburg CISD	Arnulfo Salinas	9769-2	T-1493-14-H	Order of Sale - Levy	X		X		197834	\$275.00
4/28/2016	Mission CISD	Edna Ruth Phillips	9770-2	T-1670-14-H	Order of Sale - Levy	X		X		197834	\$275.00
4/28/2016	Sharyland ISD	Ignacio Gonzalez	9771-2	T-1679-14-E	Order of Sale - Levy	X		X		197834	\$275.00
4/28/2016	South Texas College	Maria O. Rodriguez	9772-2	T-1743-14-H	Order of Sale - Levy	X		X		197834	\$275.00
4/28/2016	Monte Alto ISD	Diana Torres	9773-2	T-1828-14-E	Order of Sale - Levy	X		X		197834	\$275.00
4/28/2016	Hidalgo County	Antonio Mendoza	9774-2	T-2027-14-J	Order of Sale - Levy	X		X		197834	\$275.00
4/28/2016	La Joya ISD	Maria Gonzalez Fonseca	9775-2	T-2104-14-B	Order of Sale - Levy	X		X		197834	\$275.00
4/28/2016	Mission CISD	Javier Arechiga	9776-2	T-2106-14-J	Order of Sale - Levy	X		X		197834	\$275.00
Total											\$4,125.00
Grand Total											\$1,905.00



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

Approved by:

Constable, Precinct 2

Prepared by:

Revised 1/13

County Auditor's Form AS-C-002

RECEIVED BY
COUNTY ATTORNEY

County Auditor's Form AS-C-002

Page 4 of 4

x23 ^

Prepared by:

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



June 7, 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 April 2016

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 April 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 April 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 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. SINGLETERAY
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, 381ST D.C.

ADA SALINAS FLORES
JUDGE, 384TH 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 April 2016 were \$11,905.00. Based on the results of our review, we have concluded that fees collected were generally properly accounted and reported.

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

Respectfully,



Ray Eufrazio, CPA
County Auditor

cc: Valde Guerra, County Executive Officer

HIDALGO COUNTY DISTRICT JUDGES

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

RODOLFO DELGADO
JUDGE, 13th D.C.

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

ROSE GUERRA REYNA
JUDGE, 208th D.C.

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

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

NOE GONZALEZ
JUDGE, 370th D.C.

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.

201

April 2016

✓

Approved by:

Prepared by: Mayla Muñoz

County Auditor's Form AS-C-002

HIDALGO COUNTY AUDITOR'S OFFICE

APPROVED BY: YMC
DATE: 5/16/16

APPROVED BY: _____
DATE: 5/16/16

XI

COUNTY of HIDALGO

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



EDINBURG, TEXAS 78539

June 7, 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 April 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 April 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 April 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.
- Verified 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, 304TH D.C.

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

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

NICÉ GONZALEZ
JUDGE, 370TH D.C.
OVERSEER

LETICIA LOPEZ
JUDGE, 389TH D.C.

ADA SALINAS FLORES
JUDGE, 384TH 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 *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 April 2016 were \$830.00. 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, 82ND D.C.

RODOLFO DELGADO
JUDGE, 13TH 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.
PENDING

LETICIA LOPEZ
JUDGE, 388TH D.C.

AIDA SALINAS FLORES
JUDGE, 396TH D.C.

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

JESSE CONTRERAS
JUDGE, 449TH D.C.

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

PBC

Part I: RECAP OF COLLECTIONS

A. TOTAL CASH COLLECTED

\$45,815.00

1. ON-SITE SEWAGE DISPOSAL INSPECTION PERMIT FEES

a. INSTALLATION PERMIT FEE

1. EDINBURG	<u>\$16,065.00</u>
2. MISSION	<u>\$-</u>
3. WESLACO	<u>\$-</u>

\$16,065.00

b. FINAL INSPECTION PERMIT FEE

1. EDINBURG	<u>\$11,340.00</u>
2. MISSION	<u>\$-</u>
3. WESLACO	<u>\$-</u>

\$11,340.00

2. RESTAURANT INSPECTION FEE

\$17,050.00

3. FOOD HANDLER'S CERTIFICATE FEES

\$1,360.00

4. MOBILE UNIT DECAL FEES

\$-

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

\$45,815.00

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)	189	1100-345-21-340-000-0-000	\$14,175.00
Final Inspection Permit Fee	\$60	HSC § 366.001 (A)	189	1100-345-25-340-000-0-000	\$11,340.00
Restaurant Inspection Fee	\$150, \$125, \$100	HSC § 437.012	170	1100-345-22-340-000-0-000	\$17,050.00
Food Handler's Certificate Fee	\$10	HSC § 438.047	13	1100-345-23-340-001-0-000	\$1,360.00
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	189	1100-207-20-000-002-0-000	\$1,890.00
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TOTAL AMOUNT DUE TO THE COUNTY TREASURER:

\$45,815.00

variance should ==> "0"

RECEIVED BY
COUNTY AUDITOR
5/13/16

Mulleal

PREPARED BY

5/13/16
DATE

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

5/13/16
DATE

Elyades Ramon
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: *5/13/16*

XI

COUNTY of HIDALGO

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



EDINBURG, TEXAS 78539

June 7, 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 month of April 2016

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 April 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 month of April 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 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. SMOLETERRY
JUDGE, 92nd D.C.

RODOLFO DELGADO
JUDGE, 93rd D.C.

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

ROSE GUERRA REYNA
JUDGE, 208th D.C.

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

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

- 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 April 2016 were \$45,815.00. 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 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, 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.
CVFRSFFR

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.

HIDALGO COUNTY FIRE MARSHAL MONTHLY REPORT FOR THE MONTH OF APRIL *pbc*

	APPLICANT	RECEIPT	Cash	Check	MO	TYPE OF	TREASURER	AMOUNTS
DATE	NAME	NUMBER				SERVICE	RECEIPT	DEBIT
04/01/16	MARIA RIVERA	13033 ~~4~~	X [✓]			BURN PERMIT ~~4~~	196894 ^Δ	\$25.00 ^Δ
04/01/16	IRMA LABATON	13034 ~~4~~	X [✓]			BURN PERMIT ^Δ	196894 ^Δ	\$25.00 ^Δ
04/01/16	MELVIN SHOWS	13035 ~~4~~	X [✓]			BURN PERMIT ^Δ	196894 ^Δ	\$25.00 ^Δ
04/01/16	NOE CANTU	13036 ~~4~~	X [✓]			BURN PERMIT ^Δ	196894 ^Δ	\$25.00 ^Δ
04/01/16	LEONEL DEANDA	13037 ~~4~~	X [✓]			BURN PERMIT ^Δ	196894 ^Δ	\$25.00 ^Δ
04/01/16	JULIO GONZALEZ	13038 ~~4~~	X [✓]			BURN PERMIT ^Δ	196894 ^Δ	\$25.00 ^Δ
04/04/16	BALDEMAR RODRIGUEZ	13039 ~~4~~	X [✓]			BURN PERMIT ^Δ	✓196935 ^Δ	\$25.00 ^Δ
04/04/16	VOID	13040 ~~4~~				VOID	✓196935 ^Δ	\$0.00 ^Δ
04/04/16	JESUS GARCIA	13041 ~~4~~	X [✓]			BURN PERMIT ^Δ	✓196935 ^Δ	\$25.00 ^Δ
04/04/16	EDUARDO LOPEZ	13042 ~~4~~	X [✓]			BURN PERMIT ^Δ	✓196935 ^Δ	\$25.00 ^Δ
04/04/16	ONESIMO ORTIZ	13043 ~~4~~	X [✓]			BURN PERMIT ^Δ	✓196935 ^Δ	\$25.00 ^Δ
04/04/16	MAIGDALIA FERNANDEZ	13044 ~~4~~	X [✓]			BURN PERMIT ^Δ	✓196935 ^Δ	\$25.00 ^Δ
04/04/16	MANUEL AMBRIZ	13045 ~~4~~	X [✓]			BURN PERMIT ^Δ	✓196935 ^Δ	\$25.00 ^Δ
04/04/16	JUANITA PADILLA	13046 ~~4~~	X [✓]			BURN PERMIT ^Δ	✓196935 ^Δ	\$25.00 ^Δ
04/04/16	MARIA ALVARADO	13047 ~~4~~	X [✓]			BURN PERMIT ^Δ	✓196935 ^Δ	\$25.00 ^Δ
04/04/16	JOSE RIVERA	13048 ~~4~~	X [✓]			BURN PERMIT ^Δ	✓196935 ^Δ	\$25.00 ^Δ
04/05/16	DON LONGWELL	13049 ~~4~~	X [✓]			COMMERCIAL BURN PERMIT (2) ^Δ	197029 ^Δ	\$200.00 ^Δ
04/05/16	SOCORRO SANCHEZ	13050 ~~4~~	X [✓]			BURN PERMIT ^Δ	197029 ^Δ	\$25.00 ^Δ
04/05/16	ELENA REYES	13051 ~~4~~		X [✓]		BURN PERMIT ^Δ	197029 ^Δ	\$25.00 ^Δ
04/05/16	EVARISTO GUERRERO	13052 ~~4~~	X [✓]			BURN PERMIT ^Δ	197029 ^Δ	\$25.00 ^Δ
04/05/16	RUBEN MARQUEZ	13053 ~~4~~	X [✓]			BURN PERMIT ^Δ	197029 ^Δ	\$25.00 ^Δ
04/05/16	SUSAN LITRELL	13054 ~~4~~		X [✓]		BURN PERMIT ^Δ	197029 ^Δ	\$25.00 ^Δ

04/05/16	ROSALBA MARTINEZ	13055	X		BURN PERMIT	197029	\$25.00
04/05/16	HOMERO MATAMOROS	13056	X		BURN PERMIT	197029	\$25.00
04/05/16	MIKE BRISNAHAN	13057	X		BURN PERMIT	197029	\$25.00
04/05/16	MARGARITA ZAMORA	13058	X		BURN PERMIT	197029	\$25.00
04/05/16	IGNACIO PENA	13059	X		BURN PERMIT	197029	\$25.00
04/05/16	ADELMIRO AGUIRRE	13060	X		BURN PERMIT	197029	\$25.00
04/05/16	MARIA GAYTAN	13061		X	BURN PERMIT	197029	\$25.00
04/05/16	MARIA ALVARADO	13062	X		BURN PERMIT	197029	\$25.00
04/05/16	ALONZO PEREZ	13063	X		BURN PERMIT	197029	\$25.00
04/05/16	MARIA MORENO	13064	X		BURN PERMIT	197029	\$25.00
04/06/16	DOLORES TREVINO	13065	X		BURN PERMIT	197031	\$25.00
04/06/16	ARTURO LOPEZ	13066	X		BURN PERMIT	197031	\$25.00
04/06/16	DOMINGO RODRIGUEZ LA KLINIKA	13067		X	BUSINESS OCCUPANCY	197031	\$75.00
04/06/16	VOID	13068			VOID	197031	\$0.00
04/06/16	JUAN LOPEZ	13069	X		BURN PERMIT	197031	\$25.00
04/06/16	GREGORIO LOPEZ	13070	X		BURN PERMIT	197031	\$25.00
04/06/16	MARICELA CORRAL MARICELA CORRAL	13071	X		BUSINESS OCCUPANCY	197031	\$75.00
04/06/16	PEDRO SALDIVAR TORTILLERIA	13072	X		BUSINESS OCCUPANCY	197031	\$75.00
04/06/16	OVIDIO HINOJOSA	13073	X		BURN PERMIT	197031	\$25.00
04/06/16	ACTION FIRE PROTECTION TAQUERIA LOS COMPADRES	13074	X		FIRE PROTECTION SYSTEMS PERMIT	197031	\$150.00
04/06/16	ACTION FIRE PROTECTION TORTILLERIA BERTHA'S	13075	X		FIRE PROTECTION SYSTEMS PERMIT	197031	\$150.00
04/06/16	JOSE RAMIREZ	13076	X		BURN PERMIT	197031	\$25.00
04/06/16	NORMA ARGUELLES POLLOS ASADOS EL TRIUNFO	13077	X		BUSINESS OCCUPANCY	197031	\$75.00
04/06/16	MARIA ESPINOSA PATTY'S	13078	X		BUSINESS OCCUPANCY	197031	\$75.00
04/06/16	LETICIA ALDRETE ANDREA'S CREATION	13079	X		BUSINESS OCCUPANCY	197031	\$75.00
04/06/16	ABEL AYALA PARIS BAKERY	13080	X		BUSINESS OCCUPANCY	197031	\$75.00

04/07/16	RUBEN GOMEZ	13081	X			BURN PERMIT (2)	197103	\$50.00
04/07/16	MARIO RUIZ	13082	X			BURN PERMIT	197103	\$25.00
04/07/16	SAYURI CANTU	13083	X			BURN PERMIT	197103	\$25.00
04/07/16	EDGAR VELA	13084	X			BURN PERMIT	197103	\$25.00
04/07/16	FRANCISCO GARZA	13085		X		BURN PERMIT	197103	\$25.00
04/07/16	JOSEFINA GARCIA	13086	X			BURN PERMIT	197103	\$25.00
04/07/16	JOSE CANTU	13087	X			BURN PERMIT	197103	\$25.00
04/07/16	JUAN CUIEL	13088	X			BURN PERMIT	197103	\$25.00
04/07/16	JUAN PORTES	13089	X			BURN PERMIT	197103	\$25.00
04/07/16	SAN JUANA REYNA	13090	X			BURN PERMIT	197103	\$25.00
04/07/16	SERVANDO RODRIGUEZ	13091	X			BURN PERMIT	197103	\$25.00
04/07/16	JUAN PORTES	13092	X			BURN PERMIT	197103	\$25.00
04/07/16	ALFONSO DE LUNA	13093	X			BURN PERMIT	197103	\$25.00
04/07/16	FEDERICO GARZA	13094		X		BURN PERMIT (2)	197103	\$50.00
04/07/16	JAVIER HERNANDEZ	13095	X			BURN PERMIT	197103	\$25.00
04/07/16	YOLANDA PEREZ	13096	X			BURN PERMIT	197103	\$25.00
04/08/16	MARIA SANCHEZ	13097	X			BURN PERMIT	197191	\$25.00
04/08/16	JOSE GARZA	13098	X			BURN PERMIT	197191	\$25.00
04/08/16	DAVID VILLARREAL EL GALLITO BALLROOM	13099	X			BURN PERMIT / BUSINESS OCCUPANCY	197191	\$100.00
04/08/16	MIKEL SCHLOTTERBACK	13100		X		BURN PERMIT	197191	\$25.00
04/08/16	CLIFTON BRISTER	13101	X			BURN PERMIT	197191	\$25.00
04/11/16	MARTIN CARRIAGA	13102	X			BURN PERMIT	197192	\$25.00
04/11/16	MIGUEL GONZALEZ	13103	X			BURN PERMIT	197192	\$25.00
04/11/16	JOSE RODRIGUEZ	13104	X			BURN PERMIT	197192	\$25.00
04/11/16	ARTURO VASQUEZ	13105	X			BURN PERMIT	197192	\$25.00
04/11/16	JOEL ELIZONDO	13106	X			BURN PERMIT	197192	\$25.00

04/11/16	MATTHEW KOENEKE	13107	X			BURN PERMIT	197192	\$25.00
04/11/16	ERIC ALLEN	13108	X			BURN PERMIT	197192	\$25.00
04/11/16	SYLVIA SILERIO	13109	X			BURN PERMIT	197192	\$25.00
04/11/16	SONIA CANTU	13110	X			BURN PERMIT	197192	\$25.00
04/12/16	ARNOLDO MALDONADO	13111	X			BURN PERMIT	✓197286	\$25.00
04/12/16	JESSICA AGUILAR	13112	X			BURN PERMIT	✓197286	\$25.00
04/12/16	MARIA MONTALVO	13113	X			BURN PERMIT	✓197286	\$25.00
04/12/16	EDUARDO MARTINEZ	13114	X			BURN PERMIT	✓197286	\$25.00
04/12/16	JUDD FLOWERS	13115	X			COMMERCIAL BURN PERMIT	✓197286	\$100.00
04/12/16	LUIS BANUELOS	13116		X		BURN PERMIT	✓197286	\$25.00
04/13/16	NADIA GONZALEZ NADIA GONZALEZ	13117	X			BUSINESS OCCUPANCY	197287	\$75.00
04/13/16	PAULA VILLANUEVA	13118		✓X		BURN PERMIT	197287	\$25.00
04/13/16	RUMALDO MUNIZ MUNIZ CAR WASH	13119	X			BUSINESS OCCUPANCY	197287	\$75.00
04/13/16	ROD RODRIGUEZ	13120		✓X		BURN PERMIT	197287	\$25.00
04/13/16	LEONICIO R. CASTANEDA	13121	X			BURN PERMIT	197287	\$25.00
04/13/16	MARIO GONZALEZ	13122	X			BURN PERMIT	197287	\$25.00
04/13/16	JAVIER CARRION TAQUERIA MI REY	13123	X			BUSINESS OCCUPANCY	197287	\$75.00
04/13/16	EFRAIN SANCHEZ BIG DOLLAR STORE	13124	X			BUSINESS OCCUPANCY	197287	\$75.00
04/13/16	BONIFACIO SAUCEDA	13125	X			BURN PERMIT	197287	\$25.00
04/13/16	ARMANDO AMADOR	13126	X			BURN PERMIT	197287	\$25.00
04/13/16	DIAMANTINA REYNA	13127			X	BURN PERMIT	197287	\$25.00
04/13/16	AMELIA TREVINO FOSTER HOME	13128		X		BUSINESS OCCUPANCY	197287	\$75.00
04/13/16	AMELIA TREVINO FOSTER HOME	13129		X		BUSINESS OCCUPANCY	197287	\$75.00
04/13/16	DOLORES GONZALEZ	13130	X			BURN PERMIT	197287	\$25.00
04/13/16	MARIA LUISA GONZALEZ	13131	X			BURN PERMIT	197287	\$25.00
04/13/16	THE HONEY TREE LEARNING CENTER	13132		X		BUSINESS OCCUPANCY	197287	\$75.00

04/13/16	MIREYA MORIN ALOMIR BEAUTY SALON	13133	X			BUSINESS OCCUPANCY	197287	\$75.00
04/13/16	DAVID VILLARREAL KIDS DRIVE THRU	13134	X			BUSINESS OCCUPANCY	197287	\$75.00
04/13/16	DANIEL GARCIA HOT DOGS DON DANNY	13135	X			BUSINESS OCCUPANCY	197287	\$75.00
04/13/16	JORGE RODRIGUEZ TELE PRO COMMUNICATIONS	13136		X		BUSINESS OCCUPANCY	197287	\$75.00
04/13/16	CINDY RAMOS HOUSE OF MUSIC ACADEMY	13137	X			BUSINESS OCCUPANCY	197287	\$75.00
04/13/16	MYRNA ELIZONDO EL TACO MOLOCO	13138	X			BUSINESS OCCUPANCY	197287	\$75.00
04/13/16	ANNA ELIZONDO FOOD TRAILER	13139	X			BUSINESS OCCUPANCY	197287	\$75.00
04/13/16	LUCIA ITO APT COMPLEX	13140	X			BUSINESS OCCUPANCY	197287	\$75.00
04/14/16	ROBERT RODRIGUEZ	13141	X			BURN PERMIT	197348	\$25.00
04/14/16	ERNESTINA RIVERA	13142		X		BURN PERMIT	197348	\$25.00
04/14/16	JOSE TREVINO	13143	X			BURN PERMIT	197348	\$25.00
04/14/16	ENRIQUE GUERRERO	13144	X			BURN PERMIT	197348	\$25.00
04/14/16	ANDREA LUCIO	13145	X			BURN PERMIT	197348	\$25.00
04/14/16	GEORGE MEJIA	13146	X			BURN PERMIT	197348	\$25.00
04/14/16	IRMA VALDEZ	13147	X			BURN PERMIT	197348	\$25.00
04/14/16	JEREMIAH MARTIN	13148		X		COMMERCIAL BURN PERMIT	197348	\$100.00
04/14/16	JORGE GONZALEZ	13149	X			BURN PERMIT	197348	\$25.00
04/14/16	NORA RENTERIA	13150		X		BURN PERMIT	197348	\$25.00
04/14/16	ALEJANDRO VELAZQUEZ	13151	X			BURN PERMIT	197348	\$25.00
04/15/16	FAUSTINO GONZALEZ	13152	X			BURN PERMIT	197394	\$25.00
04/14/16	JAVIER CUELLAR	13153	X			BURN PERMIT	197348	\$25.00
04/15/16	ERIC HERNANDEZ	13154	X			BURN PERMIT	197394	\$25.00
04/15/16	JOEL GONZALEZ	13155	X			BURN PERMIT	197394	\$25.00
04/15/16	EDGAR MENDOZA	13156	X			BURN PERMIT	197394	\$25.00
04/15/16	OMAR SALINAS	13157	X			BURN PERMIT	197394	\$25.00
04/15/16	FRANCISCO VELASQUEZ	13158	X			BURN PERMIT	197394	\$25.00

04/15/16	GABRIELA BOKANOS	13159	X			BURN PERMIT	197394	\$25.00
04/15/16	EDGAR FERNANDEZ	13160		X		BURN PERMIT	197394	\$25.00
04/15/16	JUAN HERNANDEZ	13161	X			BURN PERMIT	197394	\$25.00
04/15/16	BLANCA MARTINEZ	13162	X			BURN PERMIT	197394	\$25.00
04/18/16	TOMAS CUEVAS	13163	X			BURN PERMIT	197530	\$25.00
04/18/16	JAVIER GARCIA	13164	X			BURN PERMIT	197530	\$25.00
04/18/16	CANDELARIA BURAGA	13165	X			BURN PERMIT	197530	\$25.00
04/18/16	BENITO ARISPE	13166	X			BURN PERMIT	197530	\$25.00
04/18/16	ISRAEL QUINTERO	13167	X			BURN PERMIT	197530	\$25.00
04/18/16	MARK MCCAULEY SACRED PARK CEMETARY	13168		X		BUILDING PERMIT	197530	\$200.00
04/18/16	JESUS RODRIGUEZ	13169	X			BURN PERMIT	197530	\$25.00
04/18/16	EZEQUIEL JURADO	13170	X			BURN PERMIT	197530	\$25.00
04/18/16	JOSE MONTELONGO	13171		X		BURN PERMIT	197530	\$25.00
04/19/16	JOSE SOLIS JR	13172	X			BURN PERMIT	197531	\$25.00
04/19/16	JUAN TREVINO	13173	X			BURN PERMIT	197531	\$25.00
04/19/16	JOSE LUIS RODRIGUEZ	13174	X			BURN PERMIT	197531	\$25.00
04/19/16	RAUL BALDERAS	13175	X			BURN PERMIT	197531	\$25.00
04/19/16	JESUS GONZALEZ	13176	X			BURN PERMIT	197531	\$25.00
04/20/16	JOHN RIGNEY	13177	X			BURN PERMIT	197532	\$25.00
04/20/16	RIGOBERTO PRUNEDA	13178	X			BURN PERMIT	197532	\$25.00
04/20/16	CANDELARIO ARTEAGA	13179	X			BURN PERMIT	197532	\$25.00
04/20/16	MARICELA GONZALEZ	13180	X			BURN PERMIT	197532	\$25.00
04/20/16	MARIA SANCHEZ LA HACIENDA LOT	13181	X			BUSINESS OCCUPANCY	197532	\$75.00
04/20/16	JUANA CORONADO CAVASOS SNO CONE	13182	X			BUSINESS OCCUPANCY	197532	\$75.00
04/20/16	ADRIAN GOMEZ EMSO FURNITURE	13183	X			BUSINESS OCCUPANCY	197532	\$75.00
04/20/16	JASON ALANIZ OFFICE SPACE	13184		X		BUILDING PERMIT	197532	\$200.00

04/20/16	MARIA ELENA LUNA MALENAS TAQUERIA	13185	X			BUSINESS OCCUPANCY	197532	\$75.00
04/20/16	LUCIA TORRES	13186	X			BURN PERMIT	197532	\$25.00
04/20/16	ROMUALDO HERNANDEZ DE NELLIES REST.	13187	X			BUSINESS OCCUPANCY	197532	\$75.00
04/20/16	STRIPES LLC STRIPES #2559	13188			X	BUSINESS OCCUPANCY	197532	\$75.00
04/20/16	GENARO FUENTES 107 SMOKE SHOP	13189	X			BUSINESS OCCUPANCY	197532	\$75.00
04/20/16	CHRIS CANO	13190	X			COMMERCIAL BURN PERMIT	197532	\$100.00
04/20/16	ELIAS MORALES ROSELIS TORTILLERIA FACTORY	13191		X		BUSINESS OCCUPANCY	197532	\$75.00
04/20/16	JUAN RODRIGUEZ HOT DOG STAND	13192	X			BUSINESS OCCUPANCY	197532	\$75.00
04/20/16	SAUL MARTINEZ TAQUERIA LOS COMRADES	13193	X			BUSINESS OCCUPANCY	197532	\$75.00
04/20/16	FUAD TAJA HOT DOG CART	13194		X		BUSINESS OCCUPANCY	197532	\$75.00
04/20/16	IMELDA GARZA	13195		X		BURN PERMIT	197532	\$25.00
04/20/16	FELIX JIMENEZ HENNESEY'S PANERIA	13196	X			BUSINESS OCCUPANCY	197532	\$75.00
04/20/16	JUAN RODRIGUEZ	13197	X			BURN PERMIT	197532	\$25.00
04/20/16	RAFAEL RUIZ LORENA'S TAQUERIA	13198	X			BUSINESS OCCUPANCY	197532	\$75.00
04/20/16	LAURA ELIZONDO	13199	X			BURN PERMIT	197532	\$25.00
04/20/16	FLORENTINO VASQUEZ EXECUTIVE DRIVE THRU	13200		X		BUSINESS OCCUPANCY	197532	\$75.00
04/21/16	NEREYDA DIAZ	13201	X			BURN PERMIT	197591	\$25.00
04/21/16	ERIC NORDHAUSEN	13202		X		COMMERCIAL BURN PERMIT / BURN PERMIT	197591	\$125.00
04/21/16	ROBERT NAVARRO	13203		X		BURN PERMIT	197591	\$25.00
04/21/16	GARY JACKSON	13204	X			DUPLICATE PERMIT	197591	\$5.00
04/21/16	MICHAEL CANO	13205		X		BURN PERMIT	197591	\$25.00
04/21/16	THOMAS SALINAS SNAK STAND	13206	X			BUSINESS OCCUPANCY	197591	\$75.00
04/22/16	CINDY GARCIA RIOS	13207	X			BURN PERMIT	197623	\$25.00
04/22/16	JOHN D. SANTOS	13208		X		BURN PERMIT	197623	\$25.00
04/22/16	LETICIA SILVIA	13209		X		BURN PERMIT	197623	\$25.00
04/22/16	MARIA PENA	13210	X			BURN PERMIT	197623	\$25.00

04/22/16	JUAN GOMEZ	13211	X			BURN PERMIT	197623	\$25.00
04/22/16	FLORENTINO GOMEZ	13212	X			BURN PERMIT	197623	\$25.00
04/22/16	JIM DREW	13213	X			BURN PERMIT	197623	\$25.00
04/22/16	JOSE GALAVIZ	13214	X			BURN PERMIT	197623	\$25.00
04/22/16	JOSE RANGEL	13215	X			BURN PERMIT	197623	\$25.00
04/25/16	JESSE SALDANA	13216	X			BURN PERMIT	197742	\$25.00
04/25/16	NANCY ARNOLD	13217	X			BURN PERMIT	197742	\$25.00
04/25/16	AMADO BENAVIDES	13218	X			BURN PERMIT	197742	\$25.00
04/26/16	VICTOR DOMINGUEZ	13219	X			BURN PERMIT	197743	\$25.00
04/26/16	JESUS PEREZ	13220	X			BURN PERMIT	197743	\$25.00
04/26/16	JAIME GARZA	13221	X			BURN PERMIT	197743	\$25.00
04/27/16	RAUL MARTINEZ RAUL'S BURGER HOUSE	13222		X		BUSINESS OCCUPANCY	197744	\$75.00
04/27/16	JOSE MARTINEZ	13223	X			BURN PERMIT	197744	\$25.00
04/27/16	VIANNEY CRUZ NEW TIME VISIONARY	13224	X			BUSINESS OCCUPANCY	197744	\$75.00
04/27/16	AURELIANO LERMA CLOTHING STORE	13225	X			BUSINESS OCCUPANCY	197744	\$75.00
04/27/16	THOMAS HANKA	13226	X			BURN PERMIT	197744	\$25.00
04/27/16	ABEL ELIAS AYALA PARIS BAKERY	13227	X			BUSINESS OCCUPANCY	197744	\$75.00
04/27/16	SANDRA MOSQUEDA	13228			X	BUSINESS OCCUPANCY	197744	\$75.00
04/27/16	LUIS GARZA	13229		X		BURN PERMIT	197744	\$25.00
04/27/16	ALONZO SANTIAGO	13230	X			BURN PERMIT	197744	\$25.00
04/27/16	ALONZO SANTIAGO	13231	X			BURN PERMIT	197744	\$25.00
04/27/16	MARIA GARCIA CLOTHING STORE	13232	X			BUSINESS OCCUPANCY	197744	\$75.00
04/27/16	JUAN G. VILLARREAL	13233	X			BURN PERMIT	197744	\$25.00
04/27/16	NOELIA GONZALEZ	13234		X		BURN PERMIT	197744	\$25.00
04/27/16	MARIA E. VALLE MOM & DAD'S DAYCARE	13235		X		BUSINESS OCCUPANCY	197744	\$75.00
04/27/16	CESAR BRIONES LA PALMAS FRUIT STAND	13236	X			BUSINESS OCCUPANCY	197744	\$75.00

04/27/16	JESUS B. DE LEON TERE TAMALES Y GORDITA	13237	X		BUSINESS OCCUPANCY	197744	\$75.00
04/27/16	RICARDO G. CAZARES	13238	X		BURN PERMIT	197744	\$25.00
04/27/16	CLAUDIA LOPEZ TACO LA JARA	13239	X		BUSINESS OCCUPANCY	197744	\$75.00
04/27/16	RICK J. GUERCIA	13240	X		BURN PERMIT	197744	\$25.00
04/27/16	MISAELE LEAL ANTOJITOS EL TUCANAZO	13241	X		BUSINESS OCCUPANCY	197744	\$75.00
04/27/16	FELIX DE JESUS FOSTER HOME	13242	X		BUSINESS OCCUPANCY	197744	\$75.00
04/27/16	FELIX DE JESUS	13243	X		BURN PERMIT	197744	\$25.00
04/27/16	BRENDA MUNIZ	13244	X		BUSINESS OCCUPANCY	197744	\$75.00
04/27/16	JOE BALLENGER	13245	X		COMMERCIAL BURN PERMIT	197744	\$100.00
04/27/16	ADOLFO ABARCA LA VAQUERA CARNITAS	13246	X		BUSINESS OCCUPANCY	197744	\$75.00
04/27/16	FRANCISCO MARTINEZ TACO N GANAS	13247	X		BUSINESS OCCUPANCY	197744	\$75.00
04/28/16	ROSIE V RODRIGUEZ WIC STORE	13248	X		BUSINESS OCCUPANCY	197880	\$75.00
04/28/16	PATRICIO KARR	13249	X		BURN PERMIT	197880	\$25.00
04/28/16	ENRIQUE GUZMAN	13250		X	BURN PERMIT	197880	\$25.00
04/28/16	MIGUEL GUTIERREZ	13251	X		BURN PERMIT	197880	\$25.00
04/28/16	JUAN OCHOA	13252	X		BURN PERMIT	197880	\$25.00
04/28/16	MARIVEL VALDEZ TAQUERIA BERAKAH	13253	X		BUSINESS OCCUPANCY	197880	\$75.00
04/28/16	ERIC ALVAREZ LOS ROBLES REST & DRIVE THRU	13254	X		BUSINESS OCCUPANCY	197880	\$75.00
04/28/16	CLAUDIO VIERA SALON VIERA	13255	X		BUSINESS OCCUPANCY	197880	\$75.00
04/28/16	ROSALINDA OLIVO	13256		X	BURN PERMIT	197880	\$25.00
04/29/16	RAY GARCIA	13257	X		BURN PERMIT	197881	\$25.00
04/29/16	MACIAS SILVERIO	13258	X		BURN PERMIT	197881	\$25.00
04/29/16	JOSE LUIS MOLINA	13259	X		BURN PERMIT	197881	\$25.00
04/29/16	BRIGIDO MARMOLEJO	13260	X		BURN PERMIT	197881	\$25.00
04/29/16	KARINA ALONZO	13261	X		BURN PERMIT	197881	\$25.00
04/29/16	JOSE HERNANDEZ	13262	X		BURN PERMIT	197881	\$25.00

04/29/16	EDDIE LOPEZ	13263 ²	X [✓]		BURN PERMIT ^A	19788 ^A	\$25.00 ^A
Grand Total							\$25.00

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

Approved by: [Signature] 5/23/16 Date: 5/23/16 Prepared by: Elizabeth Castro 5-23-16 Date: 5-23-16
 Fire Marshal Administrative Assistant
 Print Name: Homero Garza Print Name: Elizabeth Castro

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

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

Revised

HIDALGO COUNTY AUDITOR'S OFFICE
 APPROVED BY: [Signature]
 DATE: 5/24/16

RECEIVED BY
 COUNTY AUDITOR
 MAY 24 2016

HIDALGO COUNTY FIRE MARSHAL MONTHLY REPORT

FOR THE MONTH OF APRIL *PBC*

	APPLICANT	RECEIPT	Q Cash	Q Check	Q MO	TYPE OF	TREASURER	AMOUNTS DUE TO
DATE	NAME	NUMBER				SERVICE	RECEIPT	COUNTY
04/01/16	MARIA RIVERA	13033 ~~4~~	X [✓]			BURN PERMIT ~~4~~	196894 ~~4~~	\$25.00 ~~4~~
04/01/16	IRMA LABATON	13034 ~~4~~	X [✓]			BURN PERMIT ~~4~~	196894 ~~4~~	\$25.00 ~~4~~
04/01/16	MELVIN SHOWS	13035 ~~4~~	X [✓]			BURN PERMIT ~~4~~	196894 ~~4~~	\$25.00 ~~4~~
04/01/16	NOE CANTU	13036 ~~4~~	X [✓]			BURN PERMIT ~~4~~	196894 ~~4~~	\$25.00 ~~4~~
04/01/16	LEONEL DEANDA	13037 ~~4~~	X [✓]			BURN PERMIT ~~4~~	196894 ~~4~~	\$25.00 ~~4~~
04/01/16	JULIO GONZALEZ	13038 ~~4~~	X [✓]			BURN PERMIT ~~4~~	196894 ~~4~~	\$25.00 ~~4~~
04/04/16	BALDEMAR RODRIGUEZ	13039 ~~4~~	X [✓]			BURN PERMIT ~~4~~	19635 ⁹ ~~4~~	\$25.00 ~~4~~
04/04/16	VOID	13040 ~~4~~				VOID ~~4~~	19635 ⁹ ~~4~~	\$0.00 ~~4~~
04/04/16	JESUS GARCIA	13041 ~~4~~	X [✓]			BURN PERMIT ~~4~~	19635 ⁹ ~~4~~	\$25.00 ~~4~~
04/04/16	EDUARDO LOPEZ	13042 ~~4~~	X [✓]			BURN PERMIT ~~4~~	19635 ⁹ ~~4~~	\$25.00 ~~4~~
04/04/16	ONESIMO ORTIZ	13043 ~~4~~	X [✓]			BURN PERMIT ~~4~~	19635 ⁹ ~~4~~	\$25.00 ~~4~~
04/04/16	MAIGDALIA FERNANDEZ	13044 ~~4~~	X [✓]			BURN PERMIT ~~4~~	19635 ⁹ ~~4~~	\$25.00 ~~4~~
04/04/16	MANUEL AMBRIZ	13045 ~~4~~	X [✓]			BURN PERMIT ~~4~~	19635 ⁹ ~~4~~	\$25.00 ~~4~~
04/04/16	JUANITA PADILLA	13046 ~~4~~	X [✓]			BURN PERMIT ~~4~~	19635 ⁹ ~~4~~	\$25.00 ~~4~~
04/04/16	MARIA ALVARADO	13047 ~~4~~	X [✓]			BURN PERMIT ~~4~~	19635 ⁹ ~~4~~	\$25.00 ~~4~~
04/04/16	JOSE RIVERA	13048 ~~4~~	X [✓]			BURN PERMIT ~~4~~	19635 ⁹ ~~4~~	\$25.00 ~~4~~
04/05/16	DON LONGWELL	13049 ~~4~~	X [✓]			COMMERCIAL BURN ~~4~~ PERMIT (2) ~~4~~	197029 ~~4~~	\$200.00 ~~4~~
04/05/16	SOCORRO SANCHEZ	13050 ~~4~~	X [✓]			BURN PERMIT ~~4~~	197029 ~~4~~	\$25.00 ~~4~~
04/05/16	ELENA REYES	13051 ~~4~~	X [✓]	X [✓]		BURN PERMIT ~~4~~	197029 ~~4~~	\$25.00 ~~4~~
04/05/16	EVARISTO GUERRERO	13052 ~~4~~	X [✓]			BURN PERMIT ~~4~~	197029 ~~4~~	\$25.00 ~~4~~
04/05/16	RUBEN MARQUEZ	13053 ~~4~~	X [✓]			BURN PERMIT ~~4~~	197029 ~~4~~	\$25.00 ~~4~~

04/05/16	SUSAN LITRELL	13054	X		BURN PERMIT	197029	\$25.00
04/05/16	ROSALBA MARTINEZ	13055	X		BURN PERMIT	197029	\$25.00
04/05/16	HOMERO MATAMOROS	13056	X		BURN PERMIT	197029	\$25.00
04/05/16	MIKE BRISNAHAN	13057	X		BURN PERMIT	197029	\$25.00
04/05/16	MARGARITA ZAMORA	13058	X		BURN PERMIT	197029	\$25.00
04/05/16	IGNACIO PENA	13059	X		BURN PERMIT	197029	\$25.00
04/05/16	ADELMIRO AGUIRRE	13060	X		BURN PERMIT	197029	\$25.00
04/05/16	MARIA GAYTAN	13061	X		BURN PERMIT	197029	\$25.00
04/05/16	MARIA ALVARADO	13062	X		BURN PERMIT	197029	\$25.00
04/05/16	ALONZO PEREZ	13063	X		BURN PERMIT	197029	\$25.00
04/05/16	MARIA MORENO	13064	X		BURN PERMIT	197029	\$25.00
04/06/16	DOLORES TREVINO	13065	X		BURN PERMIT	197031	\$25.00
04/06/16	ARTURO LOPEZ	13066	X		BURN PERMIT	197031	\$25.00
04/06/16	DOMINGO RODRIGUEZ LA KLINIKA	13067	X		BUSINESS OCCUPANCY	197031	\$75.00
04/06/16	VOID	13068			VOID	197031	\$0.00
04/06/16	JUAN LOPEZ	13069	X		BURN PERMIT	197031	\$25.00
04/06/16	GREGORIO LOPEZ	13070	X		BURN PERMIT	197031	\$25.00
04/06/16	MARICELA CORRAL MARICELA CORRAL	13071	X		BUSINESS OCCUPANCY	197031	\$75.00
04/06/16	PEDRO SALDIVAR TORTILLERIA	13072	X		BUSINESS OCCUPANCY	197031	\$75.00
04/06/16	OVIDIO HINOJOSA	13073	X		BURN PERMIT	197031	\$25.00
04/06/16	ACTION FIRE PROTECTION TAQUERIA LOS COMPADRES	13074	X		FIRE PROTECTION SYSTEMS PERMIT	197031	\$150.00
04/06/16	ACTION FIRE PROTECTION TORTILLERIA BERTHA'S	13075	X		FIRE PROTECTION SYSTEMS PERMIT	197031	\$150.00
04/06/16	JOSE RAMIREZ	13076	X		BURN PERMIT	197031	\$25.00
04/06/16	NORMA ARGUELLES POLLOS ASADOS EL TRIUNFO	13077	X		BUSINESS OCCUPANCY	197031	\$75.00
04/06/16	MARIA ESPINOSA PATTY'S	13078	X		BUSINESS OCCUPANCY	197031	\$75.00

04/06/16	LETICIA ALDRETE ANDREA'S CREATION	13079	X✓		BUSINESS OCCUPANCY	197031	\$75.00
04/06/16	ABEL AYALA PARIS BAKERY	13080	X✓		BUSINESS OCCUPANCY	197031	\$75.00
04/07/16	RUBEN GOMEZ	13081	X✓		BURN PERMIT (2)	197103	\$50.00
04/07/16	MARIO RUIZ	13082	X✓		BURN PERMIT	197103	\$25.00
04/07/16	SAYURI CANTU	13083	X✓		BURN PERMIT	197103	\$25.00
04/07/16	EDGAR VELA	13084	X✓		BURN PERMIT	197103	\$25.00
04/07/16	FRANCISCO GARZA	13085		X✓	BURN PERMIT	197103	\$25.00
04/07/16	JOSEFINA GARCIA	13086	X✓		BURN PERMIT	197103	\$25.00
04/07/16	JOSE CANTU	13087	X✓		BURN PERMIT	197103	\$25.00
04/07/16	JUAN CURIEL	13088	X✓		BURN PERMIT	197103	\$25.00
04/07/16	JUAN PORTES	13089	X✓		BURN PERMIT	197103	\$25.00
04/07/16	SAN JUANA REYNA	13090	X✓		BURN PERMIT	197103	\$25.00
04/07/16	SERVANDO RODRIGUEZ	13091	X✓		BURN PERMIT	197103	\$25.00
04/07/16	JUAN PORTES	13092	X✓		BURN PERMIT	197103	\$25.00
04/07/16	ALFONSO DE LUNA	13093	X✓		BURN PERMIT	197103	\$25.00
04/07/16	FEDERICO GARZA	13094		X✓	BURN PERMIT (2)	197103	\$50.00
04/07/16	JAVIER HERNANDEZ	13095	X✓		BURN PERMIT	197103	\$25.00
04/07/16	YOLANDA PEREZ	13096	X✓		BURN PERMIT	197103	\$25.00
04/08/16	MARIA SANCHEZ	13097	X✓		BURN PERMIT	197191	\$25.00
04/08/16	JOSE GARZA	13098	X✓		BURN PERMIT	197191	\$25.00
04/08/16	DAVID VILLARREAL EL GALLITO BALLROOM	13099	X✓		BURN PERMIT / BUSINESS OCCUPANCY	197191	\$100.00
04/08/16	MIKEL SCHLOTTERBACK	13100		X✓	BURN PERMIT	197191	\$25.00
04/08/16	CLIFTON BRISTER	13101	X✓		BURN PERMIT	197191	\$25.00
04/11/16	MARTIN CARRIAGA	13102	X✓		BURN PERMIT	197192	\$25.00
04/11/16	MIGUEL GONZALEZ	13103	X✓		BURN PERMIT	197192	\$25.00

x16

04/11/16	JOSE RODRIGUEZ	13104	X✓			BURN PERMIT	197192	\$25.00
04/11/16	ARTURO VASQUEZ	13105	X✓			BURN PERMIT	197192	\$25.00
04/11/16	JOEL ELIZONDO	13106	X✓			BURN PERMIT	197192	\$25.00
04/11/16	MATTHEW KOENEKE	13107	X✓			BURN PERMIT	197192	\$25.00
04/11/16	ERIC ALLEN	13108	X✓			BURN PERMIT	197192	\$25.00
04/11/16	SYLVIA SILERIO	13109	X✓			BURN PERMIT	197192	\$25.00
04/11/16	SONIA CANTU	13110	X✓			BURN PERMIT	197192	\$25.00
04/12/16	ARNOLDO MALDONADO	13111	X✓			BURN PERMIT	~~197192~~ 197286	\$25.00
04/12/16	JESSICA AGUILAR	13112	X✓			BURN PERMIT	~~197192~~ 197286	\$25.00
04/12/16	MARIA MONTALVO	13113	X✓			BURN PERMIT	~~197192~~ 197286	\$25.00
04/12/16	EDUARDO MARTINEZ	13114	X✓			BURN PERMIT	~~197286~~ 197286	\$25.00
04/12/16	JUDD FLOWERS	13115	X✓			COMMERCIAL BURN PERMIT	197286	\$100.00
04/12/16	LUIS BANUELOS	13116		X✓		BURN PERMIT	197286	\$25.00
04/13/16	NADIA GONZALEZ NADIA GONZALEZ	13117	X✓			BUSINESS OCCUPANCY	197287	\$75.00
04/13/16	PAULA VILLANUEVA	13118	X	X		BURN PERMIT	197287	\$25.00
04/13/16	RUMALDO MUNIZ MUNIZ CAR WASH	13119	X✓			BUSINESS OCCUPANCY	197287	\$75.00
04/13/16	ROD RODRIGUEZ	13120	X	X		BURN PERMIT	197287	\$25.00
04/13/16	LEONICIO R. CASTANEDA	13121	X✓			BURN PERMIT	197287	\$25.00
04/13/16	MARIO GONZALEZ	13122	X✓			BURN PERMIT	197287	\$25.00
04/13/16	JAVIER CARRION TAQUERIA MI REY	13123	X✓			BUSINESS OCCUPANCY	197287	\$75.00
04/13/16	EFRAIN SANCHEZ BIG DOLLAR STORE	13124	X✓			BUSINESS OCCUPANCY	197287	\$75.00
04/13/16	BONIFACIO SAUCEDA	13125	X✓			BURN PERMIT	197287	\$25.00
04/13/16	ARMANDO AMADOR	13126	X✓			BURN PERMIT	197287	\$25.00
04/13/16	DIAMANTINA REYNA	13127			X✓	BURN PERMIT	197287	\$25.00
04/13/16	AMELIA TREVINO FOSTER HOME	13128		X✓		BUSINESS OCCUPANCY	197287	\$75.00

X/c

04/13/16	AMELIA TREVINO FOSTER HOME	13129	X		BUSINESS OCCUPANCY	197287	\$75.00
04/13/16	DOLORES GONZALEZ	13130	X		BURN PERMIT	197287	\$25.00
04/13/16	MARIA LUISA GONZALEZ	13131	X		BURN PERMIT	197287	\$25.00
04/13/16	THE HONEY TREE LEARNING CENTER	13132	X		BUSINESS OCCUPANCY	197287	\$75.00
04/13/16	MIREYA MORIN ALOMIR BEAUTY SALON	13133	X		BUSINESS OCCUPANCY	197287	\$75.00
04/13/16	DAVID VILLARREAL KIDS DRIVE THRU	13134	X		BUSINESS OCCUPANCY	197287	\$75.00
04/13/16	DANIEL GARCIA HOT DOGS DON DANNY	13135	X		BUSINESS OCCUPANCY	197287	\$75.00
04/13/16	JORGE RODRIGUEZ TELE PRO COMMUNICATIONS	13136	X		BUSINESS OCCUPANCY	197287	\$75.00
04/13/16	CINDY RAMOS HOUSE OF MUSIC ACADEMY	13137	X		BUSINESS OCCUPANCY	197287	\$75.00
04/13/16	MYRNA ELIZONDO EL TACO MOLOCO	13138	X		BUSINESS OCCUPANCY	197287	\$75.00
04/13/16	ANNA ELIZONDO FOOD TRAILER	13139	X		BUSINESS OCCUPANCY	197287	\$75.00
04/13/16	LUCIA ITO APT COMPLEX	13140	X		BUSINESS OCCUPANCY	197287	\$75.00
04/14/16	ROBERT RODRIGUEZ	13141	X		BURN PERMIT	197348	\$25.00
04/14/16	ERNESTINA RIVERA	13142	X		BURN PERMIT	197348	\$25.00
04/14/16	JOSE TREVINO	13143	X		BURN PERMIT	197348	\$25.00
04/14/16	ENRIQUE GUERRERO	13144	X		BURN PERMIT	197348	\$25.00
04/14/16	ANDREA LUCIO	13145	X		BURN PERMIT	197348	\$25.00
04/14/16	GEORGE MEJIA	13146	X		BURN PERMIT	197348	\$25.00
04/14/16	IRMA VALDEZ	13147	X		BURN PERMIT	197348	\$25.00
04/14/16	JEREMIAH MARTIN	13148	X		COMMERCIAL BURN PERMIT	197348	\$100.00
04/14/16	JORGE GONZALEZ	13149	X		BURN PERMIT	197348	\$25.00
04/14/16	NORA RENTERIA	13150	X		BURN PERMIT	197348	\$25.00
04/14/16	ALEJANDRO VELAZQUEZ	13151	X		BURN PERMIT	197348	\$25.00
04/15/16	FAUSTINO GONZALEZ	13152	X		BURN PERMIT	197394	\$25.00
04/14/16	JAVIER CUELLAR	13153	X		BURN PERMIT	197348	\$25.00

xld

04/15/16	ERIC HERNANDEZ	13154 ~~4~~	X✓			BURN PERMIT ~~4~~	197394 ~~4~~	\$25.00 ~~4~~
04/15/16	JOEL GONZALEZ	13155 ~~4~~	X✓			BURN PERMIT ~~4~~	197394 ~~4~~	\$25.00 ~~4~~
04/15/16	EDGAR MENDOZA	13156 ~~4~~	X✓			BURN PERMIT ~~4~~	197394 ~~4~~	\$25.00 ~~4~~
04/15/16	OMAR SALINAS	13157 ~~4~~	X✓			BURN PERMIT ~~4~~	197394 ~~4~~	\$25.00 ~~4~~
04/15/16	FRANCISCO VELASQUEZ	13158 ~~4~~	X✓			BURN PERMIT ~~4~~	197394 ~~4~~	\$25.00 ~~4~~
04/15/16	GABRIELA BOKANOS	13159 ~~4~~	X✓			BURN PERMIT ~~4~~	197394 ~~4~~	\$25.00 ~~4~~
04/15/16	EDGAR FERNANDEZ	13160 ~~4~~		X✓		BURN PERMIT ~~4~~	197394 ~~4~~	\$25.00 ~~4~~
04/15/16	JUAN HERNANDEZ	13161 ~~4~~	X✓			BURN PERMIT ~~4~~	197394 ~~4~~	\$25.00 ~~4~~
04/15/16	BLANCA MARTINEZ	13162 ~~4~~	X✓			BURN PERMIT ~~4~~	197394 ~~4~~	\$25.00 ~~4~~
04/18/16	TOMAS CUEVAS	13163 ~~4~~	X✓			BURN PERMIT ~~4~~	197530 ~~4~~	\$25.00 ~~4~~
04/18/16	JAVIER GARCIA	13164 ~~4~~	X✓			BURN PERMIT ~~4~~	197530 ~~4~~	\$25.00 ~~4~~
04/18/16	CANDELARIA BURAGA	13165 ~~4~~	X✓			BURN PERMIT ~~4~~	197530 ~~4~~	\$25.00 ~~4~~
04/18/16	BENITO ARISPE	13166 ~~4~~	X✓			BURN PERMIT ~~4~~	197530 ~~4~~	\$25.00 ~~4~~
04/18/16	ISRAEL QUINTERO	13167 ~~4~~	X✓			BURN PERMIT ~~4~~	197530 ~~4~~	\$25.00 ~~4~~
04/18/16	MARK MCCAULEY SACRED PARK CEMETARY	13168 ~~4~~		X✓		BUILDING PERMIT ~~4~~	197530 ~~4~~	\$200.00 ~~4~~
04/18/16	JESUS RODRIGUEZ	13169 ~~4~~	X✓			BURN PERMIT ~~4~~	197530 ~~4~~	\$25.00 ~~4~~
04/18/16	EZEQUIEL JURADO	13170 ~~4~~	X✓			BURN PERMIT ~~4~~	197530 ~~4~~	\$25.00 ~~4~~
04/18/16	JOSE MONTELONGO	13171 ~~4~~		X✓		BURN PERMIT ~~4~~	197530 ~~4~~	\$25.00 ~~4~~
04/19/16	JOSE SOLIS JR	13172 ~~4~~	X✓			BURN PERMIT ~~4~~	197531 ~~4~~	\$25.00 ~~4~~
04/19/16	JUAN TREVINO	13173 ~~4~~	X✓			BURN PERMIT ~~4~~	197531 ~~4~~	\$25.00 ~~4~~
04/19/16	JOSE LUIS RODRIGUEZ	13174 ~~4~~	X✓			BURN PERMIT ~~4~~	197531 ~~4~~	\$25.00 ~~4~~
04/19/16	RAUL BALDERAS	13175 ~~4~~	X✓			BURN PERMIT ~~4~~	197531 ~~4~~	\$25.00 ~~4~~
04/19/16	JESUS GONZALEZ	13176 ~~4~~	X✓			BURN PERMIT ~~4~~	197531 ~~4~~	\$25.00 ~~4~~
04/20/16	JOHN RIGNEY	13177 ~~4~~	X✓			BURN PERMIT ~~4~~	197532 ~~4~~	\$25.00 ~~4~~
04/20/16	RIGOBERTO PRUNEDA	13178 ~~4~~	X✓			BURN PERMIT ~~4~~	197532 ~~4~~	\$25.00 ~~4~~

04/20/16	CANDELARIO ARTEAGA	13179 ~~4~~	X✓			BURN PERMIT ~~4~~	197532 ~~4~~	\$25.00 ~~4~~
04/20/16	MARICELA GONZALEZ	13180 ~~4~~	X✓			BURN PERMIT ~~4~~	197532 ~~4~~	\$25.00 ~~4~~
04/20/16	MARIA SANCHEZ LA HACIENDA LOT	13181 ~~4~~	X✓			BUSINESS OCCUPANCY ~~4~~	197532 ~~4~~	\$75.00 ~~4~~
04/20/16	JUANA CORONADO CAVASOS SNO CONE	13182 ~~4~~	X✓			BUSINESS OCCUPANCY ~~4~~	197532 ~~4~~	\$75.00 ~~4~~
04/20/16	ADRIAN GOMEZ EMSO FURNITURE	13183 ~~4~~	X✓			BUSINESS OCCUPANCY ~~4~~	197532 ~~4~~	\$75.00 ~~4~~
04/20/16	JASON ALANIZ OFFICE SPACE	13184 ~~4~~		X✓		BUILDING PERMIT ~~4~~	197532 ~~4~~	\$200.00 ~~4~~
04/20/16	MARIA ELENA LUNA MALENAS TAQUERIA	13185 ~~4~~	X✓			BUSINESS OCCUPANCY ~~4~~	197532 ~~4~~	\$75.00 ~~4~~
04/20/16	LUCIA TORRES	13186 ~~4~~	X✓			BURN PERMIT ~~4~~	197532 ~~4~~	\$25.00 ~~4~~
04/20/16	ROMUALDO HERNANDEZ DE NELLIES REST.	13187 ~~4~~	X✓			BUSINESS OCCUPANCY ~~4~~	197532 ~~4~~	\$75.00 ~~4~~
04/20/16	STRIPES LLC STRIPES #2559	13188 ~~4~~			X✓	BUSINESS OCCUPANCY ~~4~~	197532 ~~4~~	\$75.00 ~~4~~
04/20/16	GENARO FUENTES 107 SMOKE SHOP	13189 ~~4~~	X✓			BUSINESS OCCUPANCY ~~4~~	197532 ~~4~~	\$75.00 ~~4~~
04/20/16	CHRIS CANO	13190 ~~4~~	X✓			COMMERCIAL BURN PERMIT ~~4~~	197532 ~~4~~	\$100.00 ~~4~~
04/20/16	ELIAS MORALES ROSELIS TORTILLERIA FACTORY	13191 ~~4~~		X✓		BUSINESS OCCUPANCY ~~4~~	197532 ~~4~~	\$75.00 ~~4~~
04/20/16	JUAN RODRIGUEZ HOT DOG STAND	13192 ~~4~~	X✓			BUSINESS OCCUPANCY ~~4~~	197532 ~~4~~	\$75.00 ~~4~~
04/20/16	SAUL MARTINEZ TAQUERIA LOS COMPRADOS	13193 ~~4~~	X✓			BUSINESS OCCUPANCY ~~4~~	197532 ~~4~~	\$75.00 ~~4~~
04/20/16	FUAD TAJA HOT DOG CART	13194 ~~4~~		X✓		BUSINESS OCCUPANCY ~~4~~	197532 ~~4~~	\$75.00 ~~4~~
04/20/16	IMELDA GARZA	13195 ~~4~~		X✓		BURN PERMIT ~~4~~	197532 ~~4~~	\$25.00 ~~4~~
04/20/16	FELIX JIMENEZ HENNESEY'S PANERIA	13196 ~~4~~	X✓			BUSINESS OCCUPANCY ~~4~~	197532 ~~4~~	\$75.00 ~~4~~
04/20/16	JUAN RODRIGUEZ	13197 ~~4~~	X✓			BURN PERMIT ~~4~~	197532 ~~4~~	\$25.00 ~~4~~
04/20/16	RAFAEL RUIZ LORENA'S TAQUERIA	13198 ~~4~~	X✓			BUSINESS OCCUPANCY ~~4~~	197532 ~~4~~	\$75.00 ~~4~~
04/20/16	LAURA ELIZONDO	13199 ~~4~~	X✓			BURN PERMIT ~~4~~	197532 ~~4~~	\$25.00 ~~4~~
04/20/16	FLORENTINO VASQUEZ EXECUTIVE DRIVE THRU	13200 ~~4~~		X✓		BUSINESS OCCUPANCY ~~4~~	197532 ~~4~~	\$75.00 ~~4~~
04/21/16	NEREYDA DIAZ	13201 ~~4~~	X✓			BURN PERMIT ~~4~~	197591 ~~4~~	\$25.00 ~~4~~
04/21/16	ERIC NORDHAUSEN	13202 ~~4~~		X✓		COMMERCIAL BURN ~~4~~ PERMIT / BURN PERMIT ~~4~~	197591 ~~4~~	\$125.00 ~~4~~
04/21/16	ROBERT NAVARRO	13203 ~~4~~		X✓		BURN PERMIT ~~4~~	197591 ~~4~~	\$25.00 ~~4~~

X17

04/21/16	GARY JACKSON	13204 ~~4~~	X [✓]			DUPLICATE PERMIT ~~4~~	197591 ~~4~~	\$5.00 ~~4~~
04/21/16	MICHAEL CANO	13205 ~~4~~		X [✓]		BURN PERMIT ~~4~~	197591 ~~4~~	\$25.00 ~~4~~
04/21/16	THOMAS SALINAS SNAK STAND	13206 ~~4~~	X [✓]			BUSINESS OCCUPANCY ~~4~~	197591 ~~4~~	\$75.00 ~~4~~
04/22/16	CINDY GARCIA RIOS	13207 ~~4~~	X [✓]			BURN PERMIT ~~4~~	197623 ~~4~~	\$25.00 ~~4~~
04/22/16	JOHN D. SANTOS	13208 ~~4~~		X [✓]		BURN PERMIT ~~4~~	197623 ~~4~~	\$25.00 ~~4~~
04/22/16	LETICIA SILVIA	13209 ~~4~~		X [✓]		BURN PERMIT ~~4~~	197623 ~~4~~	\$25.00 ~~4~~
04/22/16	MARIA PENA	13210 ~~4~~	X [✓]			BURN PERMIT ~~4~~	197623 ~~4~~	\$25.00 ~~4~~
04/22/16	JUAN GOMEZ	13211 ~~4~~	X [✓]			BURN PERMIT ~~4~~	197623 ~~4~~	\$25.00 ~~4~~
04/22/16	FLORENTINO GOMEZ	13212 ~~4~~	X [✓]			BURN PERMIT ~~4~~	197623 ~~4~~	\$25.00 ~~4~~
04/22/16	JIM DREW	13213 ~~4~~	X [✓]			BURN PERMIT ~~4~~	197623 ~~4~~	\$25.00 ~~4~~
04/22/16	JOSE GALAVIZ	13214 ~~4~~	X [✓]			BURN PERMIT ~~4~~	197623 ~~4~~	\$25.00 ~~4~~
04/22/16	JOSE RANGEL	13215 ~~4~~	X [✓]			BURN PERMIT ~~4~~	197623 ~~4~~	\$25.00 ~~4~~
04/25/16	JESSE SALDANA	13216 ~~4~~	X [✓]			BURN PERMIT ~~4~~	197742 ~~4~~	\$25.00 ~~4~~
04/25/16	NANCY ARNOLD	13217 ~~4~~	X [✓]			BURN PERMIT ~~4~~	197742 ~~4~~	\$25.00 ~~4~~
04/25/16	AMADO BENAVIDES	13218 ~~4~~	X [✓]			BURN PERMIT ~~4~~	197742 ~~4~~	\$25.00 ~~4~~
04/26/16	VICTOR DOMINGUEZ	13219 ~~4~~	X [✓]			BURN PERMIT ~~4~~	197743 ~~4~~	\$25.00 ~~4~~
04/26/16	JESUS PEREZ	13220 ~~4~~	X [✓]			BURN PERMIT ~~4~~	197743 ~~4~~	\$25.00 ~~4~~
04/26/16	JAIME GARZA	13221 ~~4~~	X [✓]			BURN PERMIT ~~4~~	197743 ~~4~~	\$25.00 ~~4~~
04/27/16	RAUL MARTINEZ RAUL'S BURGER HOUSE	13222 ~~4~~		X [✓]		BUSINESS OCCUPANCY ~~4~~	197744 ~~4~~	\$75.00 ~~4~~
04/27/16	JOSE MARTINEZ	13223 ~~4~~	X [✓]			BURN PERMIT ~~4~~	197744 ~~4~~	\$25.00 ~~4~~
04/27/16	VIANNEY CRUZ NEW TIME VISIONARY	13224 ~~4~~	X [✓]			BUSINESS OCCUPANCY ~~4~~	197744 ~~4~~	\$75.00 ~~4~~
04/27/16	AURELIANO LERMA CLOTHING STORE	13225 ~~4~~	X [✓]			BUSINESS OCCUPANCY ~~4~~	197744 ~~4~~	\$75.00 ~~4~~
04/27/16	THOMAS HANKA	13226 ~~4~~	X [✓]			BURN PERMIT ~~4~~	197744 ~~4~~	\$25.00 ~~4~~
04/27/16	ABEL ELIAS AYALA PARIS BAKERY	13227 ~~4~~	X [✓]			BUSINESS OCCUPANCY ~~4~~	197744 ~~4~~	\$75.00 ~~4~~
04/27/16	SANDRA MOSQUEDA	13228 ~~4~~			X [✓]	BUSINESS OCCUPANCY ~~4~~	197744 ~~4~~	\$75.00 ~~4~~

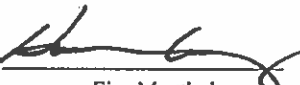
119

04/27/16	LUIS GARZA	13229	X		BURN PERMIT	197744	\$25.00
04/27/16	ALONZO SANTIAGO	13230	X		BURN PERMIT	197744	\$25.00
04/27/16	ALONZO SANTIAGO	13231	X		BURN PERMIT	197744	\$25.00
04/27/16	MARIA GARCIA CLOTHING STORE	13232	X		BUSINESS OCCUPANCY	197744	\$75.00
04/27/16	JUAN G. VILLARREAL	13233	X		BURN PERMIT	197744	\$25.00
04/27/16	NOELIA GONZALEZ	13234	X		BURN PERMIT	197744	\$25.00
04/27/16	MARIA E. VALLE MOM & DAD'S DAYCARE	13235	X		BUSINESS OCCUPANCY	197744	\$75.00
04/27/16	CESAR BRIONES LA PALMAS FRUIT STAND	13236	X		BUSINESS OCCUPANCY	197744	\$75.00
04/27/16	JESUS B. DE LEON TERE TAMALES Y GORDITA	13237	X		BUSINESS OCCUPANCY	197744	\$75.00
04/27/16	RICARDO G. CAZARES	13238	X		BURN PERMIT	197744	\$25.00
04/27/16	CLAUDIA LOPEZ TACO LA JARA	13239	X		BUSINESS OCCUPANCY	197744	\$75.00
04/27/16	RICK J. GUERCIA	13240	X		BURN PERMIT	197744	\$25.00
04/27/16	MISAELE LEAL ANTOJITOS EL TUCANAZO	13241	X		BUSINESS OCCUPANCY	197744	\$75.00
04/27/16	FELIX DE JESUS FOSTER HOME	13242	X		BUSINESS OCCUPANCY	197744	\$75.00
04/27/16	FELIX DE JESUS	13243	X		BURN PERMIT	197744	\$25.00
04/27/16	BRENDA MUNIZ	13244	X		BUSINESS OCCUPANCY	197744	\$75.00
04/27/16	JOE BALLENGER	13245	X		COMMERCIAL BURN PERMIT	197744	\$100.00
04/27/16	ADOLFO ABARCA LA VAQUERA CARNITAS	13246	X		BUSINESS OCCUPANCY	197744	\$75.00
04/27/16	FRANCISCO MARTINEZ TACO N GANAS	13247	X		BUSINESS OCCUPANCY	197744	\$75.00
04/28/16	ROSIE V RODRIGUEZ WIC STORE	13248	X		BUSINESS OCCUPANCY	197880	\$75.00
04/28/16	PATRICIO KARR	13249	X		BURN PERMIT	197880	\$25.00
04/28/16	ENRIQUE GUZMAN	13250	X		BURN PERMIT	197880	\$25.00
04/28/16	MIGUEL GUTIERREZ	13251	X		BURN PERMIT	197880	\$25.00
04/28/16	JUAN OCHOA	13252	X		BURN PERMIT	197880	\$25.00
04/28/16	MARIVEL VALDEZ TAQUERIA BERAKAH	13253	X		BUSINESS OCCUPANCY	197880	\$75.00

X/h

04/28/16	ERIC ALVAREZ LOS ROBLES REST & DRIVE THRU	13254 ⁴	X [✓]		BUSINESS OCCUPANCY ⁴	197880 ⁴	\$75.00 ⁴
04/28/16	CLAUDIO VIERA SALON VIERA	13255 ⁴	X [✓]		BUSINESS OCCUPANCY ⁴	197880 ⁴	\$75.00 ⁴
04/28/16	ROSALINDA OLIVO	13256 ⁴		X [✓]	BURN PERMIT ⁴	197880 ⁴	\$25.00 ⁴
04/29/16	RAY GARCIA	13257 ⁴	X [✓]		BURN PERMIT ⁴	197881 ⁴	\$25.00 ⁴
04/29/16	MACIAS SILVERIO	13258 ⁴	X [✓]		BURN PERMIT ⁴	197881 ⁴	\$25.00 ⁴
04/29/16	JOSE LUIS MOLINA	13259 ⁴	X [✓]		BURN PERMIT ⁴	197881 ⁴	\$25.00 ⁴
04/29/16	BRIGIDO MARMOLEJO	13260 ⁴	X [✓]		BURN PERMIT ⁴	197881 ⁴	\$25.00 ⁴
04/29/16	KARINA ALONZO	13261 ⁴	X [✓]		BURN PERMIT ⁴	197881 ⁴	\$25.00 ⁴
04/29/16	JOSE HERNANDEZ	13262 ⁴	X [✓]		BURN PERMIT ⁴	197881 ⁴	\$25.00 ⁴
04/29/16	EDDIE LOPEZ	13263 ⁴	X [✓]		BURN PERMIT ⁴	197881 ⁴	\$25.00 ⁴
						<i>Grand Total</i>	\$9,805.00

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

Approved by: 

Fire Marshal

Date

Prepared by: Elizabeth Castro

Administrative Assistant

Date

Print Name:

Homero Garza

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: Bms

DATE: 5/19/16

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

June 7, 2016

Mr. Homero Garza, 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 April 2016

Dear Mr. Garza:

We have conducted a limited scope review of the *Monthly Fees Report* and supporting documentation for the month of April 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 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 April 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.
- Verified receipts issued followed a sequential order.
- Verified that procedures for voided receipts were properly followed.

HIDALGO COUNTY DISTRICT JUDGES

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

RODOLFO DELGADO
JUDGE, 33RD D.C.

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

ADA SALINAS FLORES
JUDGE, 394TH D.C.

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

JESSE CONTRERAS
JUDGE, 448TH D.C.

- Reviewed *Daily Remittance* to determine whether fees collected were properly accounted and deposited with the County Treasurer on or before the fifth day after the day on which the funds were received.
- Verified that the collections per the *Monthly Fees 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 April 2016 were \$9,805.00. 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 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 DISTRICT JUDGES

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

RODOLFO DELGADO
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JUDGE, 430TH D.C.

JESSE CONTRERAS
JUDGE, 441TH D.C.

HIDALGO COUNTY PLANNING DEPARTMENT MONTHLY FEES REPORT

FOR THE MONTH OF: April 2016

PAGE 1 OF 6

Part I: RECAP OF COLLECTIONS

A. TOTAL CASH COLLECTED

1 HELD IN ESCROW

a. EDINBURG	\$ 26,875.20 X3
b. MISSION	\$ -
c. WESLACO	\$ -

\$ 26,875.20

2 UTILITY CERTIFICATE FEE

a. EDINBURG	\$ 5,640.00 X3
b. MISSION	\$ 4,080.00 X4
c. WESLACO	\$ 6,150.00 X5

\$ 15,870.00

3 SUBDIVISION FEES

a. EDINBURG	\$ 21,537.27 X2
b. MISSION	\$ -
c. WESLACO	\$ -

\$ 21,537.27

TOTAL AMOUNT DUE TO THE COUNTY TREASURER:

\$ 64,282.47

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	\$ 26,875.20 X3
Septic Tank-Held in Escrow	LGC § 232.027	\$1500/septic	1100-211-00-000-018-0-000	\$ -
Other-Held in Escrow			1100-211-00-000-026-0-000	\$ -
Utility Subdivision Fees	LGC § 232.028(g) 8/7/07 CT Approval	\$30	1100-341-30-210-003-0-000	\$ 15,870.00 X3, X4, X5
Subdivision Fees	LGC § 232.0021 11/29/2011 CT	Varies per acreage	1100-341-30-210-001-0-000	\$ 21,537.27 X3

TOTAL AMOUNT DUE TO THE COUNTY TREASURER:

\$ 64,282.47

variance should => "0"

PREPARED BY:



DATE PREPARED: May 6, 2016

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

77. C
DIRECTOR OF PLANNING

5-6-16
DATE

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

**HIDALGO COUNTY PLANNING DEPARTMENT
DETAIL ON MONTHLY FEES COLLECTED
FOR THE MONTH OF: April 2016**

PAGE 2 OF 6

Part III: SUMMARY OF FEES COLLECTED

1 HELD IN ESCROW

a. 1/3 PAVING

\$ 26,875.20

From
x 3

b. SEPTIC TANK

\$ -

c. OTHER

\$ -

\$ 26,875.20 *To x1*
Λ

2 UTILITY CERTIFICATE FEE

\$ 15,870.00 *Fun x1*

3 SUBDIVISION FEES

a. FILING/REVIEW FEE

\$ 1,090.00

b. 2% INSPECTION FEE

\$ 20,347.27

c. MAPS

\$ -

d. SUBD. RULES BOOK

\$ -

e. OTHER

\$ 100.00

\$ 21,537.27 *To x1*
Λ

TOTAL AMOUNT COLLECTED

\$ 64,282.47
Λ

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

June 2, 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 April 2016

Dear Mr. Arredondo:

We conducted a review of the Planning Department's *Monthly Fees Report* and all supporting documentation for the month of April 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 April 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.
- 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, 119th D.C.

ROSE GUERRA REYNA
JUDGE, 206th D.C.

JUAN R. PARTIDA
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JUDGE, 449th D.C.

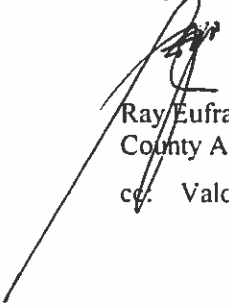
- Reviewed the *Revenue Detail Report by Account* generated from *alio* to determine whether fees collected were properly accounted and deposited with the County Treasurer on or before the fifth business day after the day on which the funds were received.
- Verified that the collections per the *Monthly 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 April 2016 were \$64,282.47. 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. SINGLETERRY
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JUDGE, 430TH D.C.

JESSE CONTRERAS
JUDGE, 448TH D.C.

"FEE" MONTHLY REPORT
FOR THE MONTH ENDED
January 31, 2016

AUDITED BY: THE HIDALGO
COUNTY AUDITOR'S OFFICE
DATE: 5/19/16

Part I: AMOUNT BILLED FOR HOUSING OF PRISONERS & TDCJ			
US. Government		Other Agency	
	Amount		Amount
A. Bureau of Prisons (BOP)	\$ 10,972.00	G.	\$
B. U.S. Marshal (USM)	\$ 1,404.00	H.	\$
C. Immigration & Customs Enforcement (ICE)		I.	\$
D. Customs & Border Protection (CBP)-McAllen		J.	\$
E. Customs & Border Protection-RGV		K.	\$
F. Texas Department of Criminal Justice (TDCJ)		L.	\$
Part II: SUMMARY OF RECEIPT COLLECTION			
A. RECEIPTS ISSUED FROM NO.	NO-2016-00001	TO	NO-2016-00321
B. RECEIPTS ISSUED FROM NO.(East Substation)	SSE-2016-00001	TO	SSE-2016-00037
C. DIRECT DEPOSIT-GENERAL FUND (BB Fees)	F-2016-00002	TO	F-2016-00018
D. DIRECT DEPOSIT HOUSING OF PRISONERS			
E. DIRECT DEPOSITS FOR LEGAL PROCESS TAX SALES			
TOTAL CASH COLLECTIONS Rec. Issue Dates	1/1/2016	TO	1/31/2016
Less: Bail Bond Fee Refunds Check No.'s			\$ 130,134.85
Less: Tuition Fee Refunds			\$
Less: Other Refunds			\$
TOTAL DUE TO THE COUNTY TREASURER			\$ 130,134.85
Part III: SUMMARY OF FEE ALLOCATION			
FEES RECEIVED FOR HOUSING OF PRISONERS			
US Marshal (USM)	MONTH	GL NUMBER	AMOUNT
US Marshal (USM)	Nov. 2015	1100-342-30-280-000-0-000	\$ 1,352.00
Bureau of Prisons (BOP)	Oct. 2015	1100-342-30-280-000-0-000	\$
Bureau of Prisons (BOP)	Nov. 2015	1100-342-30-280-000-0-000	\$ 12,660.18
Bureau of Prisons (BOP)	Dec. 2015	1100-342-30-280-000-0-000	\$ 6,761.34
Customs & Border Protection-Pharr		1100-342-30-280-000-0-000	\$ 11,232.00
Homeland Security-Immigration and Customs Enforcement (ICE)		1100-342-30-280-000-0-000	\$
U.S. Navy		1100-342-30-280-000-0-000	\$
TELEPHONE COMMISSIONS			
A. Value Added Communications, Inc.	MONTH		
B. Value Added Communications, Inc.	Oct-15	1100-360-00-000-001-0-000	\$ 32,234.15
	Nov. 2015	1100-360-00-000-001-0-000	\$ 35,141.25
FEES REC'D FOR OFFENDER TRANSPORTATION			
A. Texas Department of Criminal Justice	MONTH		
B. Texas Department of Criminal Justice		1100-334-40-280-001-0-000	\$
Garrickreiner Abandoned MV Fee		1100-334-40-280-001-0-000	\$
A. Garagekeeper Abandoned MV Fee	AMOUNT		
Equitable Sharing Recvd. On Forfeited Property	\$ 280.00	1100-342-10-280-002-0-000	\$ 280.00
A. US MARSHAL		1229-352-30-280-000-0-000	\$
B. US MARSHAL		1229-352-30-280-000-0-000	\$
C. US MARSHAL		1229-352-30-280-000-0-000	\$
D. ICE		1228-352-30-280-000-0-000	\$
OVERTIME GRANT REIMBURSEMENT			
A. US MARSHAL		1284-126-10-000-013-0-000	\$
B. DEA		1284-126-10-000-012-0-000	\$
C. FBI		1284-126-10-000-009-0-000	\$
D. FBI		1284-126-10-000-009-0-000	\$
E. Stop-Click-it-or-Ticket		1284-126-10-000-018-0-000	\$
REIMBURSEMENT FOR MEDICAL SERVICES			
A. US MARSHAL		1100-423-21-280-002-0-331	\$
TUITION FEES			
TUITION FEES	AMOUNT		
LESS REFUNDS	\$ 1,200.00	1100-342-11-280-000-0-000	\$
RAIL BOND FEES			
RAIL BOND FEES	AMOUNT		
LESS REFUNDS	\$ 12,330.00		\$ 1,200.00
COPIES OF INMATE MEDICAL RECORDS			
A. Texas Comptroller of Public Accounts		1100-207-20-000-036-0-000	\$ 12,330.00
OTHER SHERIFF'S FEES AND COSTS			
A. Serving Legal Process	AMOUNT		
B. Serving Legal Process Tax Sales	\$ 7,306.00	1100-342-10-280-001-0-000	\$
C. Sale of Stray Animals	\$ 329.03		\$
D. Offense Reports/Insurance Reports	\$ 542.00		\$
E. Fingerprints	\$ 280.00		\$
F. Clearance Letters/Record checks	\$ 395.00		\$
G. Photo & Video Fees	\$		\$
H. Other "Order of Sale"	\$ 8,000.00		\$
I. Miscellaneous	\$ 91.90		\$
J. Misc. (Bank Stop Payment Fee)	\$		\$
Total Sheriff Fees (A through I)	\$ 16,943.93	1100-342-10-280-001-0-000	\$ 16,943.93
LESS: REFUNDS	\$		\$
TOTAL FEES EARNED AND PAYABLE TO THE COUNTY TREASURER			\$ 130,134.85
Part IV: SUMMARY OF REMITTANCES MADE TO THE COUNTY TREASURER			
Chk No.	Check Date	Amount	CHECK FIGURE
6541	03/31/16	\$ 116,452.85	TOTAL PART II
		\$ 1,352.00	TOTAL PART III
		\$ 12,330.00	DIFFERENCE (IF "-") OK
			SUMMARY of Amount Due to Co. Treasurer
			TOTAL EARNED FEES
			LESS TOTAL REMITTANCES
			Total Remaining Funds Due To County Treasurer
Total Amount of Remittances to the County Treasurer		\$ 130,134.85	\$

785,799.33 X5
 X6, X6-a

X6, X11
 X6, X9, X4, X12

X4, X8

X4, X7

X4, X10

X5

2016 APR 1 PM 3
 RECEIVED BY
 COUNTY AUDITOR
 = X4, X9.

[Signature]
 Hidalgo County Sheriff (or Designee)

[Signature]
 Elisa Arredondo

X

"FEE" MONTHLY REPORT
FOR THE MONTH ENDED February 29, 2016

Part I: AMOUNT BILLED FOR HOUSING OF PRISONERS & TDCJ			
U.S. Government		Amount	Other Agency
A. Bureau of Prisons (BOP)	\$	14,612.00	
B. U.S. Marshal (USM)	\$	1,404.00	
C. Immigration & Customs Enforcement (ICE)			
D. Customs & Border Protection (CBP)-McAllen			
E. Customs & Border Protection-RGV			
F. Texas Department of Criminal Justice (TDCJ)			
Part II: SUMMARY OF RECEIPT COLLECTION			
A. RECEIPTS ISSUED FROM NO.	50-2016-00322	TO	50-2016-00645
B. RECEIPTS ISSUED FROM NO.(East Substation)	55E-2016-00038	TO	55E-2016-00082
C. DIRECT DEPOSIT-GENERAL FUND (BB Fees)	F-2016-00919	TO	F-2016-01950
D. DIRECT DEPOSIT HOUSING OF PRISONERS			
E. DIRECT DEPOSITS FOR LEGAL PROCESS TAX SALES			
TOTAL CASH COLLECTIONS Rec. Issue Dates	2/1/2016	TO	2/29/2016
Less: Bail Bond Fee Refunds Check No.'s			
Less: Tuition Fee Refunds			
Less: Other Refunds			
TOTAL DUE TO THE COUNTY TREASURER \$ 64,728.22			
Part III: SUMMARY OF FEE ALLOCATION			
FEES RECEIVED FOR HOUSING OF PRISONERS			
US Marshal (USM)	MONTH	GL NUMBER	AMOUNT
US Marshal (USM)	Dec. 2015	1100-342-30-280-000-0-000	\$ 832.00
Bureau of Prisons (BOP)	Jan-16	1100-342-30-280-000-0-000	\$ 10,972.00
Bureau of Prisons (BOP)		1100-342-30-280-000-0-000	\$ -
Bureau of Prisons (BOP)		1100-342-30-280-000-0-000	\$ -
Customs & Border Protection-Pharr		1100-342-30-280-000-0-000	\$ -
Homeland Security-Immigration and Customs Enforcement (ICE)		1100-342-30-280-000-0-000	\$ -
U.S. Navy		1100-342-30-280-000-0-000	\$ -
TELEPHONE COMMISSIONS			
A. Value Added Communications, Inc.	MONTH		
B. Value Added Communications, Inc.	Dec. 2015	1100-360-00-000-001-0-000	\$ 30,932.72
FEES REC'D FOR OFFENDER TRANSPORTATION			
A. Texas Department of Criminal Justice	MONTH		
B. Texas Department of Criminal Justice		1100-334-40-280-001-0-000	\$ -
Garagekeeper Abandoned MV Fee	AMOUNT		
A. Garagekeeper Abandoned MV Fee	\$ 140.00	1100-342-10-280-002-0-000	\$ 140.00
Equitable Sharing Rec'd. On Forfeited Property			
A. US MARSHAL		1229-352-30-280-000-0-000	\$ -
B. US MARSHAL		1229-352-30-280-000-0-000	\$ -
C. US MARSHAL		1229-352-30-280-000-0-000	\$ -
D. ICE		1228-352-30-280-000-0-000	\$ -
OVERTIME GRANT REIMBURSEMENT			
A. US MARSHAL		1284-126-10-000-013-0-000	\$ -
B. DEA		1284-126-10-000-012-0-000	\$ -
C. FBI		1284-126-10-000-009-0-000	\$ -
D. FBI		1284-126-10-000-009-0-000	\$ -
E. Stop-Click it or Ticket		1284-126-10-000-018-0-000	\$ -
REIMBURSEMENT FOR MEDICAL SERVICES			
A. US MARSHAL		1100-423-21-280-002-0-331	\$ -
TUITION FEES			
TUITION FEES	AMOUNT		
LESS REFUNDS	\$ -	1100-342-11-280-000-0-000	\$ -
BAIL BOND FEES			
BAIL BOND FEES	AMOUNT		
LESS REFUNDS	\$ 13,350.00		\$ -
COPIES OF INMATE MEDICAL RECORDS		1100-207-20-000-036-0-000	\$ 13,350.00
A. Texas Comptroller of Public Accounts	AMOUNT		
OTHER SHERIFF'S FEES AND COSTS		1100-342-10-280-001-0-000	\$ 180.00
A. Serving Legal Process	\$ 5,551.50		
B. Serving Legal Process Tax Sales	\$ -		
C. Sale of Stray Animals	\$ -		
D. Offense Reports/Insurance Reports	\$ 600.00		
E. Fingerprints	\$ 240.00		
F. Clearance Letters/Record checks	\$ 445.00		
G. Photo & Video Fees	\$ -		
H. Other "Order of Sale"	\$ 1,400.00		
I. Miscellaneous	\$ 110.00		
J. Misc. (Bank Stop Payment Fee)	\$ -		
Total Sheriff Fees (A through J)	\$ 8,346.50	1100-15-10-280-001-0-000	\$ 8,321.50
LESS: REFUNDS	\$ 25.00		\$ -
TOTAL FEES EARNED AND PAYABLE TO THE COUNTY TREASURER \$ 64,728.22			
Part IV: SUMMARY OF REMITTANCES MADE TO THE COUNTY TREASURER			
Chk No. Check Date	Amount	CHECK FIGURE:	
6542 03/31/16	\$ 50,546.22	TOTAL PART II:	
Direct Deposit-General Fund	\$ 832.00	TOTAL PART III:	
Direct Deposit-General Fund	\$ 13,350.00	DIFFERENCE (IF "-") OK	
		SUMMARY OF Amount Due to Co. Treasurer	
		TOTAL EARNED FEES	
		LESS TOTAL REMITTANCES	
		Total Remaining Funds Due To County Treasurer	
Total Amount of Remittances to the County Treasurer	\$ 64,728.22		

AUDITED BY: THE HIDALGO
COUNTY AUDITOR'S OFFICE
DATE: 5/19/16

J. C. 5/11/14

139,959.22 x4-a, x12
x5
x6

x4, x12-a9

Direct Deposit-General Fund x4, x10
Direct Deposit x4, x6, x11

x4, x7

x4, x8

Direct Deposit-General Fund x5

x4, x9

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COUNTY AUDITOR
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x4, x9

Hidalgo County Sheriff (or Designee)

Elisa Alarondo

X

"FEE" MONTHLY REPORT
FOR THE MONTH ENDED March 31, 2016

AUDITED BY: THE HIDALGO
COUNTY AUDITOR'S OFFICE
DATE: KG 5/10/16

Part I: AMOUNT BILLED FOR HOUSING OF PRISONERS & TDCJ

U.S. Government	Amount	Other Agency	Amount
A. Bureau of Prisons (BOP)	\$ 10,764.00		
B. U.S. Marshal (USM)	\$ 1,404.00		
C. Immigration & Customs Enforcement (ICE)			
D. Customs & Border Protection (CBP)-Pharr			
E. Customs & Border Protection-RGV	\$ 208.00		
F. Texas Department of Criminal Justice (TDCJ)			

Part II: SUMMARY OF RECEIPT COLLECTION

A. RECEIPTS ISSUED FROM NO.	SO-2016-08666	TO	SO-2016-81113	\$ 59,530.81
B. RECEIPTS ISSUED FROM NO.(East Substation)	SSE-2016-08683	TO	SSE-2016-80132	\$ 170.00
C. DIRECT DEPOSIT-GENERAL FUND (BB Fee)	F-2016-81951	TO	F-2016-03005	\$ 13,650.00
D. DIRECT DEPOSIT HOUSING OF PRISONERS				\$ 16,016.00
E. DIRECT DEPOSITS FOR LEGAL PROCESS TAX SALES				
TOTAL CASH COLLECTIONS Rec. Issue Dates	3/1/2016	TO	3/31/2016	\$ 89,333.81
Less: Bail Bond Fee Refunds Check No.'s				\$ -
Less: Tuition Fee Refunds				\$ -
Less: Other Refunds				\$ (33.00)
TOTAL DUE TO THE COUNTY TREASURER				\$ 89,333.81

Part III: SUMMARY OF FEE ALLOCATION

FEES RECEIVED FOR HOUSING OF PRISONERS	MONTH	GL NUMBER	AMOUNT
US Marshal (USM)	Jan. 2016	1100-342-30-280-000-0-000	\$ 1,404.00
US Marshal (USM)		1100-342-30-280-000-0-000	\$ -
Bureau of Prisons (BOP)	Feb. 2016	1100-342-30-280-000-0-000	\$ 14,612.00
Bureau of Prisons (BOP)		1100-342-30-280-000-0-000	\$ -
Bureau of Prisons (BOP)		1100-342-30-280-000-0-000	\$ -
Customs & Border Protection-Pharr		1100-342-30-280-000-0-000	\$ -
Homeland Security-Immigration and Customs Enforcement (ICE)		1100-342-30-280-000-0-000	\$ -
U.S. Navy		1100-342-30-280-000-0-000	\$ -
TELEPHONE COMMISSIONS	MONTH		
A. Value Added Communications, Inc.	Jan-16	1100-360-00-000-001-0-000	\$ 33,656.51
B. Value Added Communications, Inc.		1100-360-00-000-001-0-000	\$ -
FEES RECD FOR OFFENDER TRANSPORTATION	MONTH		
A. Texas Department of Criminal Justice		1100-334-40-280-001-0-000	\$ -
B. Texas Department of Criminal Justice		1100-334-40-280-001-0-000	\$ -
Garagekeeper Abandoned MV Fee	AMOUNT		
A. Garagekeeper Abandoned MV Fee	\$ 160.00	1100-342-10-280-002-0-000	\$ 160.00
Equitable Sharing Recvd. On Forfeited Property			
A. US MARSHAL		1229-352-30-280-000-0-000	\$ -
B. US MARSHAL		1229-352-30-280-000-0-000	\$ -
C. US MARSHAL		1229-352-30-280-000-0-000	\$ -
D. ICE		1228-352-30-280-000-0-000	\$ -
OVERTIME GRANT REIMBURSEMENT			
A. US MARSHAL		1284-126-10-000-013-0-000	\$ -
B. DEA		1284-126-10-000-012-0-000	\$ -
C. FBI		1284-126-10-000-009-0-000	\$ -
D. FBI		1284-126-10-000-009-0-000	\$ -
E. Stop-Click it or Ticket		1284-126-10-000-018-0-000	\$ -
REIMBURSEMENT FOR MEDICAL SERVICES			
A. US MARSHAL		1100-423-21-280-002-0-331	\$ -
TUITION FEES	AMOUNT		
TUITION FEES	\$ -	1100-342-11-280-000-0-000	\$ -
LESS REFUNDS	\$ -		\$ -
BAIL BOND FEES	AMOUNT		
BAIL BOND FEES	\$ 13,650.00		\$ -
LESS REFUNDS	\$ -	1100-207-20-000-036-0-000	\$ 13,650.00
COPIES OF INMATE MEDICAL RECORDS			
A. Texas Comptroller of Public Accounts		1100-342-10-280-001-0-000	\$ 72.00
OTHER SHERIFF'S FEES AND COSTS	AMOUNT		
A. Serving Legal Process	\$ 10,232.00		\$ -
B. Serving Legal Process Tax Sales	\$ -	Transferred via Regular Trust Acct.	\$ -
C. Sale of Stays Animals	\$ -		\$ -
D. Offense Reports Insurance Reports	\$ 728.00		\$ -
E. Fingerprints	\$ 560.00		\$ -
F. Clearance Letters/Record checks	\$ 685.00		\$ -
G. Photo & Video Fees	\$ -		\$ -
H. Other "Order of Sale"	\$ 13,400.00		\$ -
I. Miscellaneous	\$ 207.30		\$ -
J. Misc. (Bank Stop Payment Fee)	\$ -		\$ -
Total Sheriff Fees (A through J)	\$ 25,812.30	1100-342-10-280-001-0-000	\$ 25,779.30
LESS: REFUNDS	\$ 33.00		\$ -
TOTAL FEES EARNED AND PAYABLE TO THE COUNTY TREASURER			\$ 89,333.81

Part IV: SUMMARY OF REMITTANCES MADE TO THE COUNTY TREASURER

Chk No. Check Date	Amount	CHECK FIGURE:
6544 04/22/16	\$ 74,279.81	TOTAL PART II: \$ 89,333.81
Direct Deposit-General Fund	\$ 1,404.00	TOTAL PART III: \$ 89,333.81
Direct Deposit-General Fund	\$ 13,650.00	DIFFERENCE (IF "-" OK) \$ -
		SUMMARY of Amount Due to Co. Treasurer
		TOTAL EARNED FEES \$ 89,333.81
		LESS: TOTAL REMITTANCES \$ 89,333.81
		Total Remaining Funds Due To County Treasurer \$ -
Total Amount of Remittances to the County Treasurer	\$ 89,333.81	

Hidalgo County Sheriff (or Designee)

Elsa Arredondo

759,700.81-X5,
X6
X7

X5, X15

Direct Deposit-General Fund X7, X11
Direct Deposit X5, X7, X12
Direct Deposit

X5, X8

Direct Deposit-General Fund
Direct Deposit-General Fund
X5, X9

Direct Deposit-General Fund X6
X5, X10

Direct Deposit-General Fund

X10

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X

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

June 7, 2016

Honorable Eddie Guerra
Hidalgo County Sheriff
711 El Cibolo Rd.
Edinburg, Texas 78540

Re: Review of *Monthly Fees Report* and Supporting Documentation
For the Months of January 2016 through March 2016

Dear Sheriff Guerra:

We have conducted a limited scope review of the *Monthly Fees Reports* and supporting documentation for the months of January 2016 through 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 *Monthly Fees Reports* for the months of January 2016 through March 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 fee schedules and the *Monthly Fees Reports*. The following procedures were also performed:

- Reviewed the submittal date of the *Monthly Fees Reports* to the County Auditor's Office to determine if the reports and supporting documentation were received within five days after the last day of the month pursuant to Local Government Code §114.001(b).
- Verified the signatures on the *Monthly Fees Reports* to ensure that the reports were signed by an authorized signatory as documented on the "Authorized Signatories Form."
- Verified the mathematical accuracy of the *Monthly Fees Reports* by footing and cross-footing the reports.
- Reviewed receipts issued to determine if fees were allocated and reported in the proper amounts and verified whether any adjustments were made.
- Verified that procedures for voided receipts were properly followed.
- Verified that collections per the *Monthly Fees Reports* agreed to: 1.) total receipts issued, 2.) total deposits made, and 3.) total deposits posted to *alio's* various general ledger accounts.

HIDALGO COUNTY DISTRICT JUDGES

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

RODOLFO DELGADO
JUDGE, 91ST D.C.

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

ROSE GUERRA REYNA
JUDGE, 208TH D.C.

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

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

NOE GONZALEZ
JUDGE, 370TH D.C.
OVERSEER

LETICIA LOPEZ
JUDGE, 388TH D.C.

ADA SALINAS FLORES
JUDGE, 388TH D.C.

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

JESSE CONTRERAS
JUDGE, 449TH D.C.

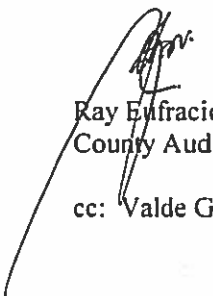
- Reviewed direct deposits noted on the bank statements to ensure the direct deposits were timely remitted to the County Treasurer's Office.
- Verified that receipts issued followed a sequential order.
- Reviewed the *Monthly Fees Reports* and County Treasurer receipts to determine whether fees collected were properly accounted and deposited with the County Treasurer's Office on a weekly basis.
- Reviewed receipts issued and the *Monthly Fees Reports*, among other supporting documentation, to verify proper completion.

Conclusion:

Total collections for the months of January 2016 through March 2016 were \$130,134.85; \$64,728.22; and \$89,333.81, respectively. Based on the results of our review, we have concluded that fees were generally properly accounted and reported.

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

Respectfully,



Ray Enfracio, CPA
County Auditor

cc: Valde Guerra, County Executive Officer

HIDALGO COUNTY DISTRICT JUDGES

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

RODOLFO DELGADO
JUDGE, 93RD D.C.

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

ROSE GUERRA REYNA
JUDGE, 207TH 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.

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

June 7, 2016

Honorable Eddie Guerra
Hidalgo County Sheriff
711 El Cibolo Rd.
Edinburg, Texas 78540

Re: Review of Sheriff's Investigation Fund Balance Sheets
For the Month ended March 31, 2016

Dear Sheriff Guerra:

We conducted a limited scope review of the Investigation Fund balance sheet for the month ended March 31, 2016 pursuant to Local Government Code §112.006 (a), §115.001, §115.002 (b), and §115.901. The objective of the review was to obtain limited assurance that the balance sheet is free from material misstatement.

Management is responsible for the preparation of the balance sheet including the design, implementation, and maintenance of internal controls relevant to the preparation of the balance sheet. Our responsibility is to perform procedures to obtain limited assurance that the balance sheet is free from material misstatement.

Based on our review, nothing came to our attention that caused us to believe that the balance sheet contained any material misstatement.

If you have any questions, please 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
Hidalgo County Auditor

cc: Valde Guerra, County Executive Officer

HIDALGO COUNTY DISTRICT JUDGES

LUIS M SINGLETERRY
JUDGE, 52ND D.C.

RODOLFO DELGADO
JUDGE, 53RD D.C.

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

ROSE GUERRA REYNA
JUDGE, 204TH D.C.

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

MARIO E. RAMIREZ, JR.
JUDGE, 322ND D.C.

NOE GONZALEZ
JUDGE, 370TH D.C.
OVERSEER

LETICIA LOPEZ
JUDGE, 385TH D.C.

AIDA SALINAS FLORES
JUDGE, 386TH D.C.

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

JESSE CONTRERAS
JUDGE, 449TH D.C.

COUNTY 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

June 7, 2016

The Honorable Eddie Guerra
Hidalgo County Sheriff
711 El Cibolo Rd.
Edinburg, Texas 78540

Re: Review of Sheriff's Fee Financial Statements
For the Months Ended May 31, 2015 through December 31, 2015

Dear Sheriff Guerra:

We conducted a limited scope review of the Fee Trust Account financial statements for the months ended May 31, 2015 through December 31, 2015 pursuant to Local Government Code §112.006 (a), §115.001, §115.002 (b), and §115.901. The objective of the review was to obtain limited assurance that the financial statements are free from material misstatement.

Management is responsible for the preparation of the financial statements including the design, implementation, and maintenance of internal controls relevant to the preparation of the financial statements. Our responsibility is to perform procedures to obtain limited assurance that the financial statements are free from material misstatement.

Based on our review, nothing came to our attention that caused us to believe that the financial statements contained any material misstatements. However, we noted that the system of internal controls relevant to the preparation of the financial statements requires improvement as noted in the following observations.

Observation No. 1

The Due from Federal Government – Boarding of Prisoners balance as of December 31, 2015 was \$36,590.34 and consisted of the following:

- “Due from Army” totaling \$1,664.00 and consisting of billings for the months of April 2011 (\$468.00; September 2011 (\$260.00); November 2011 (\$520.00); May 2013 (\$156.00); and August 2013 (\$260.00).
- “Due from Border Patrol” totaling \$286.81 and consisting of billings for the months of June 2002 (\$64.00); August 2003 (\$159.15); and January 2004 (\$63.66).
- “Due from Bureau of Prisons” totaling \$33,684.63 and consisting of billings for the months of September 2004 (\$3,056.63), October 2015 (\$12,636.00), November 2015 (\$6,760.00), and December 2015 (\$11,232.00). The billings for the months of October 2015 (\$12,636.00), November 2015 (\$6,760.00), and December 2015 (\$11,232.00) were subsequently collected.
- “Due from DHS/ICE” totaling \$732.09 and consisting of billings for the months of August 2007 (\$381.96), May 2008 (\$31.83), and September 2008 (\$318.30).
- “Due from ICE” totaling \$127.32 and consisting of the billing for the month of February 2005.
- “Due from INS” totaling \$95.49 and consisting of the billing for the month of May 2003.

HIDALGO COUNTY DISTRICT JUDGES

LUIS M SMOLETERY
JUDGE, 92ND D.C.

RODOLFO DELGADO
JUDGE, 13TH D.C.

J. R. “BOBBY” FLORES
JUDGE, 136TH D.C.

ROSE GUERRA REYNA
JUDGE, 204TH D.C.

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

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

HOE GONZALEZ
JUDGE, 370TH D.C.
OVERSEER

LETICIA LOPEZ
JUDGE, 389TH D.C.

ADA SALINAS FLORES
JUDGE, 394TH D.C.

ISRAEL RAMON, JR.
JUDGE, 400TH D.C.

JESSE CONTRERAS
JUDGE, 448TH D.C.

According to staff, payment is being sought from the Federal Government.

We recommend that management seek the assistance of the District Attorney's Office for collection of the amounts due from the Federal Government.

Observation No. 2

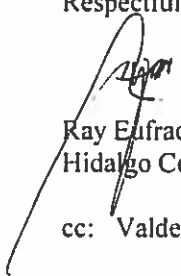
The Due to Others – Voided Checks balance as of April 30, 2015 was \$95.24. The balance included 8 void checks with original issue date of October 10, 2012 through September 11, 2015.

Pursuant to Texas Property Code Chapter 76, a check may be presumed abandoned on the latest of the third anniversary of the date (1) the check was payable; (2) the issuer or payor of the check last received documented communication from the payee of the check; or (3) the check was issued if, according to the knowledge and records of the issuer or payor of the check, during that period, a claim to the check has not been asserted or an act of ownership by the payee has not been exercised.

We recommend that a notice be mailed to the last known address of the payee for the 8 voided checks stating that: (1) the Sheriff's Office is holding the funds; and (2) the Sheriff's Office may be required to deliver the funds to the County Treasurer on or before July 1 if the funds are not claimed. Any applicable funds not claimed should be escheated to the County Treasurer within the time required by statute.

If you have any questions, please contact Letty Chavez, Compliance Auditor Supervisor, at 318-2511 ext. 4651, Arcy B. Duran, CPA, Director of Audit, at ext. 4645, or me at ext. 4604.

Respectfully,



Ray Eufrazio, CPA
Hidalgo County Auditor

cc: Valde Guerra, County Executive Officer

HIDALGO COUNTY DISTRICT JUDGES

LUIS M SINGLETERRY
JUDGE, 92ND D.C.

RODOLFO DELGADO
JUDGE, 93RD D.C.

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

ROSE GUERRA REYNA
JUDGE, 208TH D.C.

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

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

NOE GONZALEZ
JUDGE, 370TH D.C.
OVERSEER

LETICIA LOPEZ
JUDGE, 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

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

June 8, 2016

The Honorable Eddie Guerra
Hidalgo County Sheriff
711 El Cibolo Rd.
Edinburg, Texas 78540

Re: Review of Sheriff's Fee Financial Statements
For the Months Ended January 31, 2016 through March 31, 2016

Dear Sheriff Guerra:

We conducted a limited scope review of the Fee Trust Account financial statements for the months ended January 31, 2016 through March 31, 2016 pursuant to Local Government Code §112.006 (a), §115.001, §115.002 (b), and §115.901. The objective of the review was to obtain limited assurance that the financial statements are free from material misstatement.

Management is responsible for the preparation of the financial statements including the design, implementation, and maintenance of internal controls relevant to the preparation of the financial statements. Our responsibility is to perform procedures to obtain limited assurance that the financial statements are free from material misstatement.

Based on our review, nothing came to our attention that caused us to believe that the financial statements contained any material misstatements. However, we noted that the system of internal controls relevant to the preparation of the financial statements requires improvement as noted in the following observations.

Observation No. 1

The Due from Federal Government – Boarding of Prisoners balance as of March 31, 2016 was \$19,742.34 and consisted of the following:

- “Due from Army” totaling \$1,664.00 and consisting of billings for the months of April 2011 (\$468.00; September 2011 (\$260.00); November 2011 (\$520.00); May 2013 (\$156.00); and August 2013 (\$260.00).
- “Due from Border Patrol” totaling \$286.81 and consisting of billings for the months of June 2002 (\$64.00); August 2003 (\$159.15); and January 2004 (\$63.66).
- “Due from Bureau of Prisons” totaling \$13,820.63 and consisting of billings for the months of September 2004 (\$3,056.63), March 2016 (\$10,764.00).
- “Due from DHS/ICE” totaling \$732.09 and consisting of billings for the months of August 2007 (\$381.96), May 2008 (\$31.83), and September 2008 (\$318.30).
- “Due from ICE” totaling \$127.32 and consisting of the billing for the month of February 2005.
- “Due from INS” totaling \$95.49 and consisting of the billing for the month of May 2003.
- “Due from CBP (Pharr)” totaling \$208.00 and consisting of billing for the month of March 2016 (\$208.00).

HIDALGO COUNTY DISTRICT JUDGES

LUIS M SINGLETERRY
JUDGE, 92ND D.C.

RODOLFO DELGADO
JUDGE, 93RD D.C.

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JUDGE, 139TH D.C.

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JUDGE, 275TH D.C.

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JUDGE, 312ND D.C.

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JUDGE, 430TH D.C.

JESSE CONTRERAS
JUDGE, 448TH D.C.

- "Due from US Marshalls" totaling \$2,808.00 and consisting of billings for the months of February 2016 (\$1,404.00) and March 2016 (\$1,404.00).

According to staff, payment is being sought from the Federal Government.

We recommend that management seek the assistance of the District Attorney's Office for collection of the amounts due from the Federal Government.

Observation No. 2

The Due to Others – Voided Checks balance as of March 31, 2016 was \$99.24. The balance included 9 void checks with original issue date of October 10, 2012 through October 9, 2015.

Pursuant to Texas Property Code Chapter 76, a check may be presumed abandoned on the latest of the third anniversary of the date (1) the check was payable; (2) the issuer or payor of the check last received documented communication from the payee of the check; or (3) the check was issued if, according to the knowledge and records of the issuer or payor of the check, during that period, a claim to the check has not been asserted or an act of ownership by the payee has not been exercised.

We recommend that a notice be mailed to the last known address of the payee for the 9 voided checks stating that: (1) the Sheriff's Office is holding the funds; and (2) the Sheriff's Office may be required to deliver the funds to the County Treasurer on or before July 1 if the funds are not claimed. Any applicable funds not claimed should be escheated to the County Treasurer within the time required by statute.

If you have any questions, please contact Letty Chavez, Compliance Auditor Supervisor, at 318-2511 ext. 4651, Arcy B. Duran, CPA, Director of Audit, at ext. 4645, or me at ext. 4604.

Respectfully,



Ray Eufracio, CPA
Hidalgo County Auditor

cc: Valde Guerra, County Executive Officer

HIDALGO COUNTY DISTRICT JUDGES

LILIAN SINGLETERRY
JUDGE, 92ND D.C.

RODOLFO DELGADO
JUDGE, 93RD D.C.

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

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COUNTY of HIDALGO

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EDINBURG, TEXAS 78539

June 7, 2016

Honorable Eddie Guerra
Hidalgo County Sheriff
711 El Cibolo Rd.
Edinburg, Texas 78540

Re: Review of "D" *Monthly Fines and Fees Report* and Supporting Documentation
For the months ended May 31, 2015 through December 31, 2015

Dear Sheriff Guerra:

We have conducted a limited scope review of the "D" *Monthly Fines and Fees Reports* and supporting documentation for the months ended May 31, 2015 through December 31, 2015 pursuant to Local Government Code §115.002 (a) and (b). The objective of the review was to determine if fines and fees collected were properly accounted and reported.

Scope:

The scope of our review was limited to collections reported by your office on the "D" *Monthly Fines and Fees Reports* for the months of May 2015 through 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 the "D" *Monthly Fines and Fees Reports* and supporting documentation. The following procedures were also performed:

- Reviewed the submittal date of the "D" *Monthly Fines and Fees Reports* to the County Auditor's Office to determine if the reports and supporting documentation were received within five days after the last day of the month pursuant to Local Government Code §114.001(b).
- Verified the signatures on the "D" *Monthly Fines and 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 "D" *Monthly Fines and Fees Reports* by footing and cross-footing the reports.
- Verified that procedures for voided receipts were properly followed.
- Verified that collections per the "D" *Monthly Fines and Fees Reports* agreed to: 1.) total receipts issued, and 2.) total deposits made.

HIDALGO COUNTY DISTRICT JUDGES

LUIS M. SINGLETERRY
JUDGE, 12th 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, 273rd D.C.

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

NOE GONZALEZ
JUDGE, 370th D.C.
OVERSEER

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JUDGE, 389th D.C.

AIDA SALINAS FLORES
JUDGE, 394th D.C.

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

JESSE CONTRERAS
JUDGE, 448th D.C.

- Reviewed the “D” *Monthly Fines and Fees Reports* and County Treasurer receipts to determine whether fees collected were properly accounted and deposited with the County Treasurer’s Office on a weekly basis.
- Reviewed receipts issued and the “D” *Monthly Fines and Fees Reports*, among other supporting documentation, to verify proper completion.

Conclusion:

Total collections for the months of May 2015 through December 2015 were \$9,073.20; \$5,936.50; \$5,164.00; \$3,518.20; \$3,221.20; \$2,476.00; \$1,978.20; and \$2,673.50, respectively. Based on the results of our review, we have concluded that fees were generally properly accounted and reported. However, we noted that the system of internal controls for the collection and safeguarding of cash requires improvement as noted in the following observations.

Observation No 1:

We noted during our review that the “D” *Monthly Fines and Fees Reports* were not submitted to the County Auditor’s Office within 5 days after the last day of the month as required by Local Government Code §114.001(b). The reports were submitted from 2 to 11 days late.

Pursuant to Local Government Code §114.001(b), monthly reports must be submitted to the County Auditor’s Office within five days after the last day of the month.

Pursuant to Local Government Code § 85.001 (A)-(B), the Sheriff is required to execute a surety bond, “conditioned that the sheriff will: (A) faithfully perform the duties of office established by law; (B) account for and pay to the person authorized by law to receive them the fines, forfeitures, and penalties the sheriff collects for the use of the state or a county.”

Failure to submit the “D” *Monthly Fines and Fees Reports* to the County Auditor’s Office within five days after the last day of the month pursuant to Local Government Code §114.001(b) may violate the terms of the Sheriff’s official bond.

Recommendation:

Management should ensure the “D” *Monthly Fines and Fees Report* is submitted to the County Auditor’s Office within five days after the last day of the month pursuant to Local Government Code §114.001(b).

Observation No. 2:

Procedures for voiding receipts were not always followed. At times, voided receipts did not contain the employee signature, reason for void, date the receipt was void, and the signature of the supervisor approving the void.

The County Auditor’s Office requires that approval to void a 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 supervisor should ensure that the original and all the other copies of the voided receipt are securely attached together.

Formal procedures have not been developed and implemented to ensure receipts are properly voided. This may result in the loss or misuse of County funds.

Recommendation:

Management should develop and implement formal procedures to ensure that void receipts contain the employee signature, reason for void, date the receipt was void, and the signature of the supervisor approving the void.

Observation No. 3:

We noted during our review that fines, fees, and court costs collected from inmates upon discharge from jail are being deposited into the Bond “B” (cash bail bonds) bank account. According to the Sheriff’s Office staff,

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.

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ADA SALINAS FLORES
JUDGE, 398TH D.C.

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

JESSE CONTRERAS
JUDGE, 449TH D.C.

the new deposit procedure was implemented during the transition to *Odyssey*, as recommended by Tyler Technologies.

Local Government Code §113.021(a) states "fees, commissions, funds, and other money belonging to a county shall be deposited with the county treasurer by the person who collects the money. The person must deposit the money in accordance with any applicable procedures prescribed by or under Section 112.001 or 112.002."

Pursuant to Local Government Code §85.001 (A)-(B), the Sheriff is required to execute a surety bond, "conditioned that the sheriff will: (A) faithfully perform the duties of office established by law; (B) account for and pay to the person authorized by law to receive them the fines, forfeitures, and penalties the sheriff collects for the use of the state or a county."

Failure to remit fines, fees, and court costs to the County Treasurer may violate the terms of the Sheriff's official bond.

Recommendation:

In order to ensure compliance with state statutes and ensure that funds are more effectively and efficiently accounted, management should ensure that the Sheriff's "D" collections are deposited with the County Treasurer.

Observation No. 4:

We noted during our review that fines, fees, and court costs collected from inmates upon discharge from jail were receipted in *Odyssey* with the fee code assigned to cash bail bonds, in error. The various fee codes assigned to the Sheriff's "D" collections should have been utilized. According to staff, Jailers, who are responsible for collections, are frequently changing and are not aware of all the receipting procedures. However, the Jailers will be reminded of the proper receipting procedures.

The County Auditor's Office requires that collection be receipted in *Odyssey* using the correct fee code in order to properly account for collections.

Failure to ensure that collections are receipted using the proper fee code may result in reporting errors.

Recommendation:

Management should re-train staff regarding the proper receipting procedures.

If you should have any questions or concerns, please do not hesitate to contact Letty Chavez, Compliance Audit Supervisor, 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. SMOLETERRY
JUDGE, 82ND D.C.

RODOLFO DELGADO
JUDGE, 83RD D.C.

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COUNTY of HIDALGO

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EDINBURG, TEXAS 78539

June 7, 2016

Honorable Eddie Guerra
Hidalgo County Sheriff
711 El Cibolo Rd.
Edinburg, Texas 78540

Re: Review of "D" *Monthly Fines and Fees Report* and Supporting Documentation
For the Months ended January 31, 2016 through February 29, 2016

Dear Sheriff Guerra:

We have conducted a limited scope review of the "D" *Monthly Fines and Fees Reports* and supporting documentation for the months ended January 31, 2016 through February 29, 2016 pursuant to Local Government Code §115.002 (a) and (b). The objective of the review was to determine if fines and fees collected were properly accounted and reported.

Scope:

The scope of our review was limited to collections reported by your office on the "D" *Monthly Fines and Fees Reports* for the months of January 31, 2016 through February 29, 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 the "D" *Monthly Fines and Fees Reports* and supporting documentation. The following procedures were also performed:

- Reviewed the submittal date of the "D" *Monthly Fines and Fees Reports* to the County Auditor's Office to determine if the reports and supporting documentation were received within five days after the last day of the month pursuant to Local Government Code §114.001(b).
- Verified the signatures on the "D" *Monthly Fines and 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 "D" *Monthly Fines and Fees Reports* by footing and cross-footing the reports.
- Verified that procedures for voided receipts were properly followed.

HIDALGO COUNTY DISTRICT JUDGES

LUIS W. SMOLETERRY
JUDGE, 92ND D.C.

RODOLFO DELGADO
JUDGE, 93RD D.C.

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

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ADA SALINAS FLORES
JUDGE, 398TH D.C.

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

JESSE CONTRERAS
JUDGE, 449TH D.C.

- Verified that collections per the “D” *Monthly Fines and Fees Reports* agreed to: 1.) total receipts issued, and 2.) total deposits.
- Reviewed the “D” *Monthly Fines and Fees Reports* and County Treasurer receipts to determine whether fees collected were properly accounted and deposited with the County Treasurer’s Office on a weekly basis.
- Reviewed receipts issued and the “D” *Monthly Fines and Fees Reports*, among other supporting documentation, to verify proper completion.

Conclusion:

Total collections for the months of January 2016 and February 2016 were \$2,428.30 and \$3,071.40, respectively. Based on the results of our review, we have concluded that fees were generally properly accounted and reported. However, we noted that the system of internal controls for the collection and safeguarding of cash requires improvement as noted in the following observations.

Observation No. 1:

Procedures for voiding receipts were not always followed. At times, voided receipts did not contain the employee signature, reason for void, date the receipt was void, and the signature of the supervisor approving the void.

The County Auditor’s Office requires that approval to void a 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 supervisor should ensure that the original and all the other copies of the voided receipt are securely attached together.

Formal procedures have not been developed and implemented to ensure receipts are properly voided. This may result in the loss or misuse of County funds.

Recommendation:

Management should develop and implement formal procedures to ensure that void receipts contain the employee signature, reason for void, date the receipt was void, and the signature of the supervisor approving the void.

Observation No. 2:

We noted during our review that fines, fees, and court costs collected from inmates upon discharge from jail are being deposited into the Bond “B” (cash bail bonds) bank account. According to the Sheriff’s Office staff, the new deposit procedure was implemented during the transition to *Odyssey*, as recommended by Tyler Technologies.

Local Government Code §113.021(a) states “fees, commissions, funds, and other money belonging to a county shall be deposited with the county treasurer by the person who collects the money. The person must deposit the money in accordance with any applicable procedures prescribed by or under Section 112.001 or 112.002.”

Pursuant to Local Government Code §85.001 (A)-(B), the Sheriff is required to execute a surety bond, “conditioned that the sheriff will: (A) faithfully perform the duties of office established by law; (B) account for and pay to the person authorized by law to receive them the fines, forfeitures, and penalties the sheriff collects for the use of the state or a county.”

Failure to remit fines, fees, and court costs to the County Treasurer may violate the terms of the Sheriff’s official bond.

Recommendation:

In order to ensure compliance with state statutes and ensure that funds are more effectively and efficiently accounted, management should ensure that the Sheriff’s “D” collections are deposited with the County Treasurer.

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.

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JUDGE, 385th D.C.

AIDA SALINAS FLORES
JUDGE, 394th D.C.

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

JESSE CONTRERAS
JUDGE, 445th D.C.

Honorable Eddie Guerra
June 7, 2016
Page 3 of 3

If you should have any questions or concerns, please do not hesitate to contact Letty Chavez, Compliance Audit Supervisor, 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

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JESSE CONTRERAS
JUDGE, 449TH D.C.

COUNTY OF HIDALGO

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June 7, 2016

Honorable Eddie Guerra
Hidalgo County Sheriff
711 El Cibolo Rd.
Edinburg, Texas 78540

Re: Review of "D" *Monthly Fines and Fees Report* and Supporting Documentation
For the Month ended March 31, 2016

Dear Sheriff Guerra:

We have conducted a limited scope review of the "D" *Monthly Fines and Fees Reports* and supporting documentation for the month ended March 31, 2016 pursuant to Local Government Code §115.002 (a) and (b). The objective of the review was to determine if fines and fees collected were properly accounted and reported.

Scope:

The scope of our review was limited to collections reported by your office on the "D" *Monthly Fines and Fees Reports* for the month of March 31, 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 the "D" *Monthly Fines and Fees Report* and supporting documentation. The following procedures were also performed:

- Reviewed the submittal date of the "D" *Monthly Fines and Fees Report* to the County Auditor's Office to determine if the reports and supporting documentation were received within five days after the last day of the month pursuant to Local Government Code §114.001(b).
- Verified the signature on the "D" *Monthly Fines and 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 "D" *Monthly Fines and Fees Report* by footing and cross-footing the report.
- Verified that procedures for voided receipts were properly followed.
- Verified that collections per the "D" *Monthly Fines and Fees Report* agreed to: 1.) total receipts issued, and 2.) total deposits.
- Reviewed the "D" *Monthly Fines and Fees Report* and County Treasurer receipts to determine whether fees collected were properly accounted and deposited with the County Treasurer's Office on a weekly basis.

HIDALGO COUNTY DISTRICT JUDGES

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

RODOLFO DELGADO
JUDGE, 13th 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, 396th D.C.

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

JESSE CONTRERAS
JUDGE, 449th D.C.

- Reviewed receipts issued and the "D" *Monthly Fines and Fees Report*, among other supporting documentation, to verify proper completion.

Conclusion:

Total collections for the month of March 2016 were \$2,638.20. Based on the results of our review, we have concluded that fees were generally properly accounted and reported. However, we noted that the system of internal controls for the collection and safeguarding of cash requires improvement as noted in the following observations.

Observation No. 1:

Procedures for voiding receipts were not always followed. At times, voided receipts did not contain the employee signature, reason for void, date the receipt was void, and the signature of the supervisor approving the void.

The County Auditor's Office requires that approval to void a 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 supervisor should ensure that the original and all the other copies of the voided receipt are securely attached together.

Formal procedures have not been developed and implemented to ensure receipts are properly voided. This may result in the loss or misuse of County funds.

Recommendation:

Management should develop and implement formal procedures to ensure that void receipts contain the employee signature, reason for void, date the receipt was void, and the signature of the supervisor approving the void.

Observation No. 2:

We noted during our review that fines, fees, and court costs collected from inmates upon discharge from jail are being deposited into the Bond "B" (cash bail bonds) bank account. According to staff, the new deposit procedure was implemented during the transition to *Odyssey*, as recommended by Tyler Technologies.

Local Government Code §113.021(a) states "fees, commissions, funds, and other money belonging to a county shall be deposited with the county treasurer by the person who collects the money. The person must deposit the money in accordance with any applicable procedures prescribed by or under Section 112.001 or 112.002."

Pursuant to Local Government Code §85.001 (A)-(B), the Sheriff is required to execute a surety bond, "conditioned that the sheriff will: (A) faithfully perform the duties of office established by law; (B) account for and pay to the person authorized by law to receive them the fines, forfeitures, and penalties the sheriff collects for the use of the state or a county."

Failure to remit fines, fees, and court costs to the County Treasurer may violate the terms of the Sheriff's official bond.

Recommendation:

In order to ensure compliance with state statutes and ensure that funds are more effectively and efficiently accounted, management should ensure that the Sheriff's "D" collections are deposited with the County Treasurer.

If you should have any questions or concerns, please do not hesitate to contact Letty Chavez, Compliance Audit Supervisor, 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 DISTRICT JUDGES

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

RODOLFO DELGADO
JUDGE, 93RD D.C.

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

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



June 7, 2016

The Honorable Eddie Guerra
Hidalgo County Sheriff
711 El Cibolo Rd.
Edinburg, Texas 78540

Re: Review of Sheriff's "B" Account Financial Statements
For the Months Ended May 31, 2015 through December 31, 2015

Dear Sheriff Guerra:

We conducted a limited scope review of the "B" Account financial statements for the months ended May 31, 2015 through December 31, 2015 pursuant to Local Government Code §112.006 (a), §115.001, §115.002 (b), and §115.901. The objective of the review was to obtain limited assurance that the balance sheets are free from material misstatement.

Management is responsible for the preparation of the financial statements including the design, implementation, and maintenance of internal controls relevant to the preparation of the financial statements. Our responsibility is to perform procedures to obtain limited assurance that the balance sheet is free from material misstatement.

Based on our review, nothing came to our attention that caused us to believe that the financial statements contained any material misstatement. However, we noted that the system of internal controls relevant to the preparation of financial statements requires improvements as noted in the following observations:

Observation No. 1

We noted during our review that fines, fees, and court costs collected from inmates upon discharge from jail and bail bond fees collected from bail bondsmen were being deposited into the Bond "B" (cash bail bonds) bank account. According to the Sheriff's Office staff, the new deposit procedure was implemented during the transition to *Odyssey*, as recommended by Tyler Technologies.

Pursuant to Attorney General Opinion JC-0195, "statutory duties with respect to cash bail bonds necessarily require a sheriff to hold and provide for the safekeeping of the funds before they are forwarded and deposited with the clerk of the court in which the prosecution is pending in the usual circumstances. Similarly, we believe they also necessarily obligate the sheriff to hold and provide for the safekeeping of those funds when there is no court with which the funds may be deposited because no case is filed."

Pursuant to Local Government Code §113.022 (a), a county officer or other person who receives money shall deposit the money with the county treasurer on or before the next regular business day after the date on which the money is received. If this deadline cannot be met, the officer or person must deposit the money, without exception, on or before the fifth business day after the day on which the money is received.

HIDALGO COUNTY DISTRICT JUDGES

LUIS W. SAGLETERRY
JUDGE, 32ND D.C.

RICOLFO DELGADO
JUDGE, 33RD 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. RAMÍREZ, JR.
JUDGE, 312ND D.C.

NOÉ GONZÁLEZ
JUDGE, 370TH D.C.
OVERSEER

LETICIA LOPEZ
JUDGE, 389TH D.C.

ADA SALINAS FLORES
JUDGE, 398TH D.C.

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

JESSE CONTRERAS
JUDGE, 449TH D.C.

Local Government Code §112.002 authorizes the county auditor to "prescribe the system of accounting for the county. The county auditor may adopt and enforce regulations, not inconsistent with law or with a rule adopted under Section 112.003, that the auditor considers necessary for the speedy and proper collecting, checking, and accounting of the revenues and other funds and fees that belong to the county or to a person for whom a district clerk, district attorney, county officer, or precinct officer has made a collection or for whose use or benefit the officer holds or has received funds."

Pursuant to Local Government Code §85.001 (A)-(B), the Sheriff is required to execute a surety bond, "conditioned that the sheriff will: (A) faithfully perform the duties of office established by law; (B) account for and pay to the person authorized by law to receive them the fines, forfeitures, and penalties the sheriff collects for the use of the state or a county."

A county officer's failure to deposit collections pursuant to state statutes and procedures developed by the County Auditor may violate the terms of his official bond.

Recommendation:

In order to ensure compliance with state statutes and ensure that funds are more effectively and efficiently accounted, management should ensure that fines, fees, and court costs collected from inmates upon discharge from jail and bail bond fees collected from bail bondsmen are deposited with the County Treasurer. Please contact the County Auditor's staff for assistance regarding implementation of the established deposit requirements.

Observation No. 2

Procedures for voiding receipts/checks were not always followed. At times, voided receipts/checks did not contain the employee signature, reason for void, date the receipt/check was void, and the signature of the supervisor approving the void.

The County Auditor's Office requires that approval of a void receipt/check be obtained prior to voiding a receipt/check. Approval of a void receipt/check should be limited to supervisors. The supervisors should ensure the original and all copies of the void receipt/check contain on the face of the receipt/check the word "void", an explanation for the void, the date receipt/check was voided, and the supervisor's signature of approval. In addition, the supervisor should ensure that the original and all the other copies of the voided receipt/check are securely attached together.

Formal procedures have not been developed and implemented to ensure receipts/checks are properly voided. This may result in the loss or misuse of County funds.

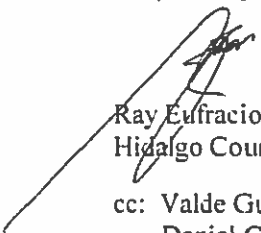
Recommendation:

Management should develop and implement formal procedures to ensure that void receipts/checks contain the employee signature, reason for void, date the receipt/check was void, and the signature of the supervisor approving the void.

Please provide a management response to the observations noted above by June 17, 2016.

If you have any questions, please contact Letty Chavez, Compliance Audit Supervisor, at 318-2511, ext 4651, Arcy B. Duran, CPA, Director of Audit, at ext. 4645, or me at ext. 4604.

Respectfully,



Ray Eufrazio, CPA
Hidalgo County Auditor

cc: Valde Guerra, County Executive Officer
Daniel Garcia, Chief, Adult Detention Division

HIDALGO COUNTY DISTRICT JUDGES

LAS M. SINGLETERRY
JUDGE, 92nd D.C.

RODOLFO DELGADO
JUDGE, 13th D.C.

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

ROSE GUERRA PEÑA
JUDGE, 204th D.C.

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

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

NOE GONZALEZ
JUDGE, 373rd D.C.
OVERSEER

LETICIA LOPEZ
JUDGE, 389th D.C.

AIDA SALINAS FLORES
JUDGE, 394th D.C.

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

JESSE CONTRERAS
JUDGE, 449th D.C.

COUNTY of HIDALGO

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EDINBURG, TEXAS 78539

June 7, 2016

The Honorable Eddie Guerra
Hidalgo County Sheriff
711 El Cibolo Rd.
Edinburg, Texas 78540

Re: Review of Sheriff's Inmate Trust Financial Statements
For the Months of May 2015 through December 2015

Dear Sheriff Guerra:

We conducted a limited scope review of the financial statements and applicable supporting documentation of the Inmate Trust Fund Account for the months of May 2015 through December 2015 pursuant to Local Government Code §115.001. The objective of the review was to obtain limited assurance that the financial statements are free from material misstatements.

Management is responsible for the preparation of the financial statements including the design, implementation, and maintenance of internal controls relevant to the preparation of the financial statements. Our responsibility is to perform procedures to obtain limited assurance that there are no material modifications that need to be made to the financial statements.

Based on our review, nothing came to our attention that caused us to believe that the financial statements contained any material misstatements. However, we noted that the system of internal controls for the accounting of inmate trust funds requires improvement as noted below:

Accounts Receivable

As of December 31, 2015, the "Accounts Receivable" account had a balance of \$2,129.75. The balance consisted of overpayments made to 120 inmates between December 1999 and October 8, 2015.

We recommend that management seek payment from the inmates who received an overpayment. If all collection efforts have been exhausted, an indemnification request should be submitted to Commissioners Court pursuant to Local Government Code (LGC) §157.903. Copies of any documentation (i.e., investigative reports, letters sent by the Department attempting collection, phone call log of call attempts, etc.) that supports the claim for indemnification should be attached to the agenda item.

Due to Others – Overage

As of December 31, 2015, the "Due to Other – Bank Overage" account had a balance of \$179.55. The overages occurred between March 2007 and November 2015.

We recommend that the \$179.55 net overage be transferred to the County Treasurer's Office by June 17, 2016 and credited to the miscellaneous revenue account.

Held in Trust

As of December 31, 2015, the "Held in Trust" account had a cash balance of \$45,388.80 and consisted of funds received from inmates and/or the inmates' family members. However, the balance on the "Prior Account Balance Report," a report generated from *Odyssey* (the County's law enforcement system) that lists the names of the inmates and the amount of funds held in trust for each inmate, was only \$43,138.26, resulting in an unidentified variance of \$2,250.54. The Sheriff's Office conducted research to identify the

HIDALGO COUNTY DISTRICT JUDGES

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

RODOLFO DELGADO
JUDGE, 93RD D.C.

J. R. "BOBBY" FLORES
JUDGE, 136TH 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.

IDA SALINAS FLORES
JUDGE, 398TH D.C.

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

JESSE CONTRERAS
JUDGE, 448TH D.C.

owners of the unidentified variance and several checks were issued; however, a small variance continues to exist.

We recommend that the Sheriff's Office continue to conduct additional research to identify the owners of the variance.

Void Receipts:

Procedures for voiding receipts/checks were not always followed. At times, voided receipts/checks did not contain the reason for void, date the receipt/check was voided, and the signature of the supervisor approving the void. According to staff, Detention Officers, who are responsible for collections and disbursements, are frequently changing and are not aware of all the void procedures. However, the Detention Officers will be reminded regarding the proper procedures for voiding receipts/checks.

The County Auditor's Office requires that approval of a void receipt/check be obtained prior to voiding a receipt/check. Approval of void receipts/checks should be limited to supervisors. The supervisors should ensure the original and all copies of the void receipt/check contain on the face of the receipt/check the word "void", an explanation for the void, the date receipt/check was voided, and the supervisor's signature of approval. In addition, the supervisor should ensure that the original and all the other copies of the voided receipt/check are securely attached together.

Failure to ensure receipts /checks are properly voided may result in the loss or misuse of County funds.

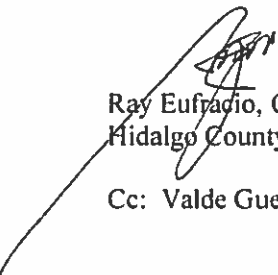
Recommendation:

Management should re-train staff regarding the proper procedures for voiding receipts/checks. At a minimum, the procedures listed above should be implemented.

Please provide a management response to the observations noted above by June 17, 2016.

If you have any questions, please contact Letty Chavez, Compliance Audit Supervisor, at 318-2511, ext 4651, Arcy B. Duran, CPA, Director of Audit, at ext. 4645, or me at ext. 4604.

Respectfully,



Ray Eufrazio, CPA
Hidalgo 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.

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JUDGE, 13th D.C.

ROSE GUERRA REYNA
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JUDGE, 27th D.C.

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JUDGE, 32nd D.C.

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OVERSEER

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JUDGE, 39th D.C.

ISRAEL RAMON, JRL
JUDGE, 40th D.C.

JESSE CONTRERAS
JUDGE, 44th D.C.

COUNTY of HIDALGO

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EDINBURG, TEXAS 78539

June 7, 2016

The Honorable Sheriff Eddie Guerra
Hidalgo County Sheriff
711 El Cibolo Rd.
Edinburg, Texas 78540

Re: Review of Sheriff's Inmate Trust Financial Statements
For the Months of January 2016 and February 2016

Dear Sheriff Guerra:

We conducted a limited scope review of the financial statements and applicable supporting documentation of the Inmate Trust Fund Account for the months of January 2016 and February 2016 pursuant to Local Government Code §115.001. The objective of the review was to obtain limited assurance whether any material modifications needed to be made to the financial statements.

Management is responsible for the preparation of the financial statements and for designing, implementing, and maintaining internal control relevant to the preparation of the financial statements. Our responsibility is to perform procedures to obtain limited assurance that there are no material modifications that need to be made to the financial statements.

Based on our review, nothing came to our attention that caused us to believe that the financial statements contained any material misstatements. However, we noted that the system of internal controls for the accounting of inmate trust funds requires improvement as noted below:

Accounts Receivable

As of February 29, 2016, the "Accounts Receivable" account had a balance of \$2,129.75. The balance consisted of overpayments made to 120 inmates between December 1999 and October 8, 2015.

We recommend that management seek payment from the inmates who received an overpayment. If all collection efforts have been exhausted, an indemnification request should be submitted to Commissioners Court pursuant to Local Government Code (LGC) §157.903. Copies of any documentation (i.e., investigative reports, letters sent by the Department attempting collection, phone call log of call attempts, etc.) that supports the claim for indemnification should be attached to the agenda item.

Due to Others – Overage

As of February 29, 2016, the "Due to Other – Bank Overage" account had a balance of \$179.55. The overages occurred between March 2007 and November 2015.

We recommend that the \$179.55 net overage be transferred to the County Treasurer's office and credited to the miscellaneous revenue account.

Held in Trust

As of December 31, 2015, the "Held in Trust" account had a cash balance of \$62,038.94 and consisted of funds received from inmates and/or the inmates' family members. However, the balance on the "Prior Account Balance Report," a report generated from *Odyssey* (the County's law enforcement system) that lists the names of the inmates and the amount of funds held in trust for each inmate, was only \$59,760.50 resulting in an unidentified variance of \$2,278.44. The Sheriff's Office conducted research to identify the

HIDALGO COUNTY DISTRICT JUDGES

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

RODOLFO DELGADO
JUDGE, 93RD D.C.

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

ROSE GUERRA REYNA
JUDGE, 206TH D.C.

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

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

NOE GONZALEZ
JUDGE, 379TH 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.

owners of the unidentified variance and several checks were issued; however, a small variance continues to exist.

We recommend that the Sheriff's Office continues to conduct additional research to identify the owners of the unidentified variance.

Voids:

Procedures for voiding checks were not always followed. At times, voided checks did not contain the reason for void, date the check was voided, and the signature of the supervisor approving the void. According to staff, Detention Officers, who are responsible for collections and disbursements, are frequently changing and are not aware of all the void procedures. However, the detention officers will be reminded regarding the proper procedures for voiding receipts and checks.

The County Auditor's Office requires that approval of a void receipt and check be obtained prior to voiding a receipt or check. Approval of void receipts and checks should be limited to supervisors. The supervisors should ensure the original and all copies of the void receipt and checks 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 supervisor should ensure that the original and all the other copies of the voided receipt are securely attached together and submitted to the County Auditor's Office.

Failure to ensure checks are properly voided may result in the loss or misuse of County funds.

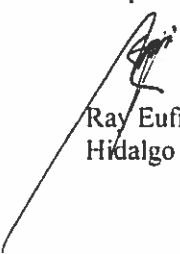
Recommendation:

Management should re-train staff regarding the proper procedures for voiding checks. At a minimum, the procedures listed above should be implemented.

Please provide a management response to the observations noted above by June 24, 2016.

If you have any questions, please contact Letty Chavez, Compliance Audit Supervisor, at 318-2511, ext 4651, Arcy B. Duran, CPA, Director of Audit, at ext. 4645, or me at ext. 4604.

Respectfully,



Ray Eufrazio, CPA
Hidalgo County Auditor

HIDALGO COUNTY DISTRICT JUDGES

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

RODOLFO DELGADO
JUDGE, 83RD D.C.

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JUDGE, 139TH D.C.

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JUDGE, 370TH D.C.
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JUDGE, 388TH D.C.

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JUDGE, 430TH D.C.

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COUNTY of HIDALGO

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EDINBURG, TEXAS 78539

June 7, 2016

The Honorable Sheriff Eddie Guerra
Hidalgo County Sheriff
711 El Cibolo Rd.
Edinburg, Texas 78540

Re: Review of Sheriff's Regular Trust Fund Financials
For the Month Ended December 31, 2015

Dear Sheriff Guerra:

We conducted a limited scope review of the Regular Trust Fund financial statements for the month ended December 31, 2015 pursuant to Local Government Code §115.001. The objective of the review was to obtain limited assurance that the financial statements are free from material misstatements.

Management is responsible for the preparation of the financial statements including the design, implementation, and maintenance of internal controls relevant to the preparation of the financial statements. Our responsibility is to perform procedures to obtain limited assurance that there are no material modifications that need to be made to the financial statements.

Based on our review, nothing came to our attention that caused us to believe that the financial statements contained any material misstatements. However, we noted that the system of internal controls relevant to the preparation of the financial statements requires improvements as noted in the following observation:

Observation No. 1

Pursuant to Tax Code §34.01 (a), "real property seized under a tax warrant issued under subchapter E, Chapter 33, or ordered sold pursuant to foreclosure of a tax lien shall be sold by the officer charged with selling the property..."

Pursuant to Tax Code §34.02 (d), "the officer conducting a sale under section 33.94 or 34.01 shall pay any excess proceeds after payment of all amounts due all participants in the sale as specified by subsection (b) to the clerk of the court issuing the warrant or order of sale."

During the month of December 2015, the Sheriff's Office conducted a tax sale of foreclosed properties. The Sheriff's Office distributed the proceeds from the tax sale to the delinquent tax attorney firm. The delinquent tax attorney firm distributed the tax sale proceeds to all the tax sale participants instead of the distribution being made by the Sheriff as required by Tax Code § 34.02.

According to the Sheriff's Office, the distributed proceeds were from a tax re-sale. Odyssey is programmed to automatically issue the check for all proceeds to the delinquent tax attorney firm.

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, 208TH D.C.

JUAN R. PARTIDA
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LETICIA LOPEZ
JUDGE, 388TH D.C.

AIDA SALINAS FLORES
JUDGE, 398TH D.C.

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

JESSE CONTRERAS
JUDGE, 449TH D.C.

We recommend that management contact Tyler Technology and request that *Odyssey* be programmed to allow the Sheriff's Office to distribute the tax re-sale proceeds to all participating entities pursuant to Tax Code §34.02.

If you have any questions, please 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
Hidalgo County Auditor

cc: Valde Guerra, County Executive Officer
Renán Ramirez, Chief Information Officer

HIDALGO COUNTY DISTRICT JUDGES

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

RODOLFO DELGADO
JUDGE, 13TH D.C.

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

ROSE GUERRA REYNA
JUDGE, 20TH D.C.

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

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

NOE GONZALEZ
JUDGE, 37TH D.C.
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JUDGE, 39TH D.C.

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

JESSE CONTRERAS
JUDGE, 44TH D.C.

COUNTY HIDALGO

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WEBSITE: www.co.hidalgo.tx.us/auditor



EDINBURG, TEXAS 78539

May 31, 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 - April 2016
Report No. 2016-41

Dear Mr. Villarreal:

We have completed a limited scope review of the April 2016 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 April 30, 2016. The County Auditor's Office did not review the tax accounts listed on the "Hidalgo County Tax Office Current Collection Report" and "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 April 2016."
- Reviewed the "Hidalgo County Tax Office Current Collection Report" and "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 Current Collection Report" and "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.

HIDALGO COUNTY DISTRICT JUDGES

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

RODOLFO DELGADO
JUDGE, 93RD D.C.

J. R. "BOBBY" FLORES
JUDGE, 130TH D.C.

ROSE GUERRA REYNA
JUDGE, 206TH D.C.

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

MARIO E. RAMIREZ, JR.
JUDGE, 312TH 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.

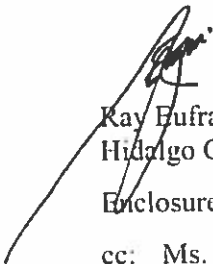
The results of our review revealed that the payment request was generally accurate and properly authorized. More specifically, the following was noted:

- 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 April 2016."
- Although DTA fees for 309 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.(see Exhibit A).

We will proceed to process the April 2016 DTA payment request in the amount of \$147,429.15 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 Eufrazio, CPA
Hidalgo County Auditor

Enclosures

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

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JESSE CONTRERAS
JUDGE, 449TH D.C.

Exhibit A

	Tax Unit	Year	Account No.	Levy Paid	Penalty/Interest Paid	Subtotal Paid	Attorney Paid
1	1	2015	M224099000000194	0.25	0.03	0.28	0.04
2	1	2015	C935099002000154	0.21	0.02	0.23	0.03
3	1	2015	H255099002001303	0.17	0.02	0.19	0.03
4	1	2015	T3060990000001AB7	0.21	0.02	0.23	0.03
5	1	2015	M380099001000105	0.08	0.01	0.09	0.01
6	1	2014	P5000030000002800	77.24	19.05	96.29	13.9
7	1	2014	S3975070000001300	23.72	5.85	29.57	4.27
8	1	2014	L6050000000018315	22.6	5.42	28.02	4
9	1	2014	S3975070000001300	15.81	3.9	19.71	2.85
10	1	2014	T4600020000003600	1.05	0.27	1.32	0.19
11	1	2014	J9520990000000113	0.55	0.15	0.7	0.11
12	1	2014	J1835030000005100	0.55	0.15	0.7	0.11
13	1	2014	S7920990000000204	0.44	0.13	0.57	0.09
14	1	2014	L580602000020600	0.45	0.12	0.57	0.08
15	1	2014	T5440000000003000	0.36	0.09	0.45	0.07
16	1	2014	I6048020000005100	0.24	0.07	0.31	0.05
17	1	2014	S4470020000005400	0.25	0.07	0.32	0.05
18	1	2014	H1200000950000100	0.24	0.06	0.3	0.04
19	1	2014	A2800000000001200	0.24	0.06	0.3	0.04
20	1	2014	P8060060000001700	0.19	0.05	0.24	0.04
21	1	2014	P450099005002316	0.22	0.06	0.28	0.04
22	1	2014	G8069950000009302	0.24	0.06	0.3	0.04
23	1	2014	S525001011000500	0.12	0.03	0.15	0.02
24	1	2014	N160000003000311	0.13	0.04	0.17	0.02
25	1	2014	C180000010000100	0.03	0.01	0.04	0.01
26	1	2014	C1626010000005700	0.07	0.02	0.09	0.01
27	1	2014	T4755000000001600	0.05	0.01	0.06	0.01
28	1	2013	N3360000000007500	206.88	68.96	275.84	37.86
29	1	2013	O0500000000003300	49.08	17.18	66.26	9.35
30	1	2013	B030000014000200	37.13	13.25	50.38	7.19
31	1	2013	B1585040000008600	35.05	11.57	46.62	6.36
32	1	2013	A330000002002300	25.7	8.49	34.19	4.9
33	1	2013	C140000064000610	22.58	8.06	30.64	4.37
34	1	2013	C980000002000111	14	4.8	18.8	2.62
35	1	2013	H250000012000815	6.71	2.26	8.97	1.24
36	1	2013	P320002006001200	3.93	1.31	5.24	0.72
37	1	2013	T5440000000004400	0.42	0.16	0.58	0.09
38	1	2013	L583003000014500	0.23	0.09	0.32	0.05
39	1	2013	A2655000000003400	0.17	0.07	0.24	0.04
40	1	2013	T6250020000005100	0.11	0.04	0.15	0.02
41	1	2013	R360000003000300	0.03	0.01	0.04	0.01
42	1	2013	L502500000012855	0.04	0.02	0.06	0.01
43	1	2012	V370001010000300	319.55	133.15	452.7	58.96
44	1	2012	L181000000021400	280.92	118.92	399.84	52.67
45	1	2012	C965000001001200	225.42	96.18	321.6	42.6

Exhibit A

	Tax Unit	Year	Account No.	Levy Paid	Penalty/Interest Paid	Subtotal Paid	Attorney Paid
46	1	2012	M645000004001400	99.22	41.34	140.56	18.31
47	1	2012	O050000000003300	47.33	22.25	69.58	9.87
48	1	2012	W380000507000016	42.78	18.1	60.88	8.02
49	1	2012	R325300000000600	42.22	17.32	59.54	7.79
50	1	2012	R325300000000600	42.05	17.52	59.57	7.76
51	1	2012	H032500000000600	16.15	6.67	22.82	2.96
52	1	2012	L198000000000800	10.52	4.35	14.87	1.93
53	1	2012	S623000000000500	6.69	3.09	9.78	1.37
54	1	2012	C980000002000111	6.39	2.96	9.35	1.31
55	1	2012	L205000033000300	4.77	1.94	6.71	0.86
56	1	2012	L211097000007604	0.5	0.26	0.76	0.11
57	1	2011	L181000000021400	277.54	150.8	428.34	57.03
58	1	2011	C965000001001200	225.42	123.23	348.65	46.66
59	1	2011	W380000081000009	229.36	112.39	341.75	41.63
60	1	2011	C676000000038100	157.84	76.81	234.65	28.41
61	1	2011	K240000000022301	129.13	63.28	192.41	23.44
62	1	2011	H150001002010000	84.33	44.42	128.75	16.7
63	1	2011	M645000004001400	78.26	42.01	120.27	15.85
64	1	2011	S180000002000900	33.57	19.36	52.93	7.41
65	1	2011	R457002000006400	27.07	15.97	43.04	6.13
66	1	2011	A180000064001602	32.41	15.56	47.97	5.74
67	1	2011	W475000000000500	19.99	10.85	30.84	4.1
68	1	2011	L208800000010700	21.37	7.42	28.79	3.98
69	1	2011	E431000000006500	20.24	10.26	30.5	3.83
70	1	2011	F720000102001400	20.37	10.11	30.48	3.76
71	1	2011	L208800000010700	18.85	9.3	28.15	3.51
72	1	2011	M155000000005100	14.36	8.28	22.64	3.17
73	1	2011	H185000167001200	14.88	7.63	22.51	2.85
74	1	2011	G690000009000100	12.56	7.25	19.81	2.81
75	1	2011	H265000005003400	12.42	7.25	19.67	2.78
76	1	2011	O150000003000800	10.56	5.88	16.44	2.24
77	1	2011	L208800000010700	10.83	3.83	14.66	2.02
78	1	2011	C162700000003600	9.17	4.09	13.26	1.73
79	1	2011	C162700000003600	7.12	3.46	10.58	1.35
80	1	2011	C162700000003600	6.78	2.71	9.49	1.28
81	1	2011	M645000004001400	1.9	1.02	2.92	0.38
82	1	2011	F393000000005000	0.43	0.27	0.7	0.11
83	1	2011	P640000061000100	0.21	0.14	0.35	0.05
84	1	2011	M330000000002800	0.06	0.04	0.1	0.01
85	1	2011	L208800000010700	-5.64	-2.67	-8.31	-1.05
86	1	2011	L208800000010700	-18.46	-8.5	-26.96	-3.44
87	1	2011	L208800000010700	-18.55	-7.3	-25.85	-3.45
88	1	2011	L208800000010700	-18.66	-7.46	-26.12	-3.47
89	1	2011	L208800000010700	-18.63	-7.33	-25.96	-3.47
90	1	2011	L208800000010700	-18.63	-7.08	-25.71	-3.47

Exhibit A

	Tax Unit	Year	Account No.	Levy Paid	Penalty/Interest Paid	Subtotal Paid	Attorney Paid
91	1	2011	L208800000010700	-19.17	-8.3	-27.47	-3.56
92	1	2011	L208800000010700	-19.17	-8.18	-27.35	-3.56
93	1	2011	L208800000010700	-19.2	-8.57	-27.77	-3.57
94	1	2011	L208800000010700	-19.19	-8.44	-27.63	-3.57
95	1	2011	L208800000010700	-19.17	-8.05	-27.22	-3.57
96	1	2011	L208800000010700	-19.68	-8.13	-27.81	-3.66
97	1	2010	V370001010000300	264.09	173.42	437.51	58.23
98	1	2010	S367500008000200	288.91	171.42	460.33	55.47
99	1	2010	C965000001001200	225.42	150.28	375.7	50.72
100	1	2010	W380000304000023	94.59	53.6	148.19	17.03
101	1	2010	T534000000029500	75.7	49.97	125.67	16.81
102	1	2010	E310000021001100	74.06	47.16	121.22	15.66
103	1	2010	M215000005001200	54.22	38.31	92.53	13.17
104	1	2010	A380000001000200	66.56	39.27	105.83	12.68
105	1	2010	M500000003000310	53.18	34.74	87.92	11.64
106	1	2010	S422500000000800	53.96	31.47	85.43	10.11
107	1	2010	T534000000029500	45.43	29.98	75.41	10.08
108	1	2010	A080000000108900	40.1	27	67.1	9.14
109	1	2010	O150000003000800	36.77	24.88	61.65	8.44
110	1	2010	A180000064001602	37.91	22.74	60.65	7.39
111	1	2010	S367500007000600	29.11	20.27	49.38	6.94
112	1	2010	M480000151000800	31.8	20.04	51.84	6.63
113	1	2010	G821000000000200	31.16	18.8	49.96	6.12
114	1	2010	N4860000000002300	23.29	16.22	39.51	5.56
115	1	2010	L208800000010700	19.42	10.35	29.77	3.96
116	1	2010	L198000000000800	17.9	11.7	29.6	3.92
117	1	2010	L208800000010700	18.41	10.43	28.84	3.76
118	1	2010	L208800000010700	18.4	10.31	28.71	3.75
119	1	2010	L208800000010700	18.37	10.16	28.53	3.75
120	1	2010	L208800000010700	18.37	10.03	28.4	3.75
121	1	2010	L208800000010700	18.38	9.56	27.94	3.75
122	1	2010	L208800000010700	18.35	9.91	28.26	3.74
123	1	2010	L208800000010700	18.36	9.42	27.78	3.74
124	1	2010	L208800000010700	18.34	9.17	27.51	3.74
125	1	2010	L208800000010700	18.27	9.38	27.65	3.73
126	1	2010	L208800000010700	18.21	8.98	27.19	3.71
127	1	2010	L208800000010700	18.2	8.85	27.05	3.71
128	1	2010	L208800000010700	18.19	8.73	26.92	3.71
129	1	2010	L208800000010700	17.82	10.33	28.15	3.63
130	1	2010	E503597000020800	14.35	8.1	22.45	2.57
131	1	2010	F345000155000600	8.33	5.19	13.52	1.71
132	1	2010	L208800000010700	8.04	3.8	11.84	1.64
133	1	2010	E503597000020800	4.96	2.79	7.75	0.89
134	1	2010	I223000001059100	0.17	0.08	0.25	0.04
135	1	2010	N150000000006400	0.08	0.06	0.14	0.02

Exhibit A

	Tax Unit	Year	Account No.	Levy Paid	Penalty/Interest Paid	Subtotal Paid	Attorney Paid
136	1	2009	S367500008000200	350.73	250.19	600.92	73.65
137	1	2009	C965000001001200	225.42	177.33	402.75	54.78
138	1	2009	L605000000005300	162.8	110.16	272.96	31.5
139	1	2009	L670000009000900	108.8	74.71	183.51	21.87
140	1	2009	K240000000029304	111.01	74.75	185.76	21.65
141	1	2009	L255002016001200	88.67	63.54	152.21	18.75
142	1	2009	A210000057000900	75.8	56.85	132.65	17.17
143	1	2009	E540000027003900	73.09	55.79	128.88	16.99
144	1	2009	C211000000002900	39.87	31.76	71.63	9.87
145	1	2009	W380000767000094	32.1	26.32	58.42	8.28
146	1	2009	A210000031000100	31.94	24.16	56.1	7.33
147	1	2009	E810000009002300	28.16	23.18	51.34	7.31
148	1	2009	V370001010000300	29.74	23.1	52.84	7.09
149	1	2009	A180000029000532	20.53	15.25	35.78	4.58
150	1	2009	H284000000013400	15.61	10.87	26.48	3.21
151	1	2009	B190040000004900	14.13	10.07	24.2	2.97
152	1	2009	W125000003001500	8.77	5.82	14.59	1.65
153	1	2009	M578500000007200	4.28	3.51	7.79	1.11
154	1	2009	B203500000002700	5.73	3.84	9.57	1.09
155	1	2009	G821000000000200	4.6	3.33	7.93	0.99
156	1	2008	C965000001001200	225.42	204.38	429.8	58.83
157	1	2008	S555000000003300	129.98	101.38	231.36	26.52
158	1	2008	C140000078001100	68.42	54.04	122.46	14.26
159	1	2008	S735000008001400	47.7	36.09	83.79	9.23
160	1	2008	A160003000006800	36.55	32.3	68.85	9.16
161	1	2008	K570000000000210	32.69	26.69	59.38	7.21
162	1	2007	C965000001001200	225.42	231.43	456.85	62.89
163	1	2007	S555000000003300	129.98	116.98	246.96	28.86
164	1	2007	A160003000006800	47.78	47.95	95.73	12.83
165	1	2007	N860000002005200	46.16	46.17	92.33	12.33
166	1	2007	S735000008001400	57.51	50.42	107.93	12.16
167	1	2007	V331602000000400	48.45	41.66	90.11	9.88
168	1	2007	O200500000001300	47.93	41.07	89	9.71
169	1	2007	G400000000002000	33.69	33.91	67.6	9.09
170	1	2007	A160003000006800	29.94	30.04	59.98	8.04
171	1	2007	E583002000000100	17.83	18.9	36.73	5.24
172	1	2007	E458000000002700	11.18	10.14	21.32	2.52
173	1	2007	B505000015001100	7.36	6.49	13.85	1.58
174	1	2007	O310009000001300	5.08	5.03	10.11	1.33
175	1	2007	P260000001000800	0.03	0.03	0.06	0.01
176	1	2006	N135002000020600	124.02	111.2	235.22	22.88
177	1	2006	S555000000003300	64.76	66.06	130.82	15.54
178	1	2006	C885000024001200	28.85	31.55	60.4	7.88
179	1	2006	S555000000003300	24.69	23.7	48.39	5.7
180	1	2006	S555000000003300	24.69	23.7	48.39	5.7

Exhibit A

	Tax Unit	Year	Account No.	Levy Paid	Penalty/Interest Paid	Subtotal Paid	Attorney Paid
181	1	2006	S555000000003300	24.36	23.38	47.74	5.63
182	1	2006	A180000064001315	12.24	13.38	25.62	3.34
183	1	2006	T570002000001400	14.58	13.66	28.24	2.95
184	1	2006	L672500000014000	9.72	11.22	20.94	2.92
185	1	2006	G805000000013100	15.21	13.64	28.85	2.81
186	1	2006	O200500000001300	12.49	12.2	24.69	2.75
187	1	2006	E720000016001200	9.89	8.87	18.76	1.82
188	1	2006	N860000002005200	2.73	3.06	5.79	0.78
189	1	2006	S118000000000100	0.02	0.02	0.04	0.01
190	1	2005	A180000047000501	113.21	132.81	246.02	30.9
191	1	2005	S620000000000800	156.93	153.26	310.19	28.95
192	1	2005	O210000005000035	89.35	114.67	204.02	28.82
193	1	2005	N135002000020600	124.67	126.74	251.41	25.25
194	1	2005	N135002000018600	115.55	117.47	233.02	23.4
195	1	2005	A180000047000501	62.87	73.78	136.65	17.17
196	1	2005	C885000024001200	39.32	47.71	87.03	11.44
197	1	2005	S420000000013617	30.13	39.37	69.5	10.03
198	1	2005	H265000009002200	41.68	40.57	82.25	7.63
199	1	2005	V363000000001100	29.39	29.69	59.08	5.95
200	1	2005	A555000000000115	20.03	23.22	43.25	5.34
201	1	2005	S170002017000103	11.3	13.94	25.24	3.39
202	1	2005	B240001000001200	14.56	15.38	29.94	3.21
203	1	2005	A174500000002300	13.32	13.02	26.34	2.46
204	1	2005	H265000007005000	8.44	8.89	17.33	1.85
205	1	2004	P62000000Y000001	417.12	440.76	857.88	76.96
206	1	2004	N135002000020600	138.31	157.22	295.53	30.5
207	1	2004	L319500000003900	111.11	130.74	241.85	26.5
208	1	2004	N135002000018600	91.94	104.5	196.44	20.27
209	1	2004	T540000001003400	30.22	36.87	67.09	7.8
210	1	2004	S696501000002200	20.12	28.2	48.32	6.83
211	1	2004	S735000004000600	14.03	17.9	31.93	3.97
212	1	2004	B203500000004700	19.94	21.06	41	3.68
213	1	2004	S245000000001200	8.6	11.15	19.75	2.51
214	1	2004	W280000002001500	12.75	13.48	26.23	2.35
215	1	2004	K290001000000800	12.66	13.38	26.04	2.34
216	1	2004	M520000049001100	6.6	9.22	15.82	2.23
217	1	2004	S525001046000200	6.67	7.04	13.71	1.23
218	1	2004	R475000002001100	6.46	6.83	13.29	1.19
219	1	2004	M355000119001100	3.66	4.62	8.28	1.01
220	1	2004	K290001000000800	-12.66	-13.38	-26.04	-2.34
221	1	2003	N135002000018600	86	108.07	194.07	20.51
222	1	2003	N135002000020600	69.41	87.22	156.63	16.55
223	1	2003	S585000006001300	49.78	69.01	118.79	14.78
224	1	2003	K240000000008020	46.61	57.31	103.92	10.55
225	1	2003	O540000004000500	29.16	34.31	63.47	5.9

Exhibit A

	Tax Unit	Year	Account No.	Levy Paid	Penalty/Interest Paid	Subtotal Paid	Attorney Paid
226	1	2003	R021501000002800	14.86	18.68	33.54	3.55
227	1	2003	F345000146000800	14.3	17.98	32.28	3.41
228	1	2003	F345000146000800	2.03	2.52	4.55	0.48
229	1	2002	N135002000018600	100.55	138.42	238.97	25.79
230	1	2002	S004002000003000	35.9	46.55	82.45	7.92
231	1	2002	N135002000020600	29.57	40.7	70.27	7.58
232	1	2002	W230000052000300	8.03	13.06	21.09	2.96
233	1	2002	S170002063000100	4.85	6.29	11.14	1.07
234	1	2001	N135002000018600	64.54	96.6	161.14	17.72
235	1	2001	B368001000000100	28.28	42.32	70.6	7.77
236	1	2001	H490000477000602	32	44.05	76.05	7.06
237	1	2001	W010000046000336	16.68	23.63	40.31	3.98
238	1	2001	E330000126000500	0.13	0.24	0.37	0.06
239	1	2000	P62000000Y000001	372.44	572.31	944.75	95.53
240	1	2000	M550000097001308	79.54	128.58	208.12	23.26
241	1	2000	H140000000001100	45.33	81.76	127.09	17.07
242	1	2000	V382000000000100	9.37	14.4	23.77	2.4
243	1	2000	S447004000000900	5.32	10.04	15.36	2.2
244	1	2000	M520000085000300	9.5	13.3	22.8	1.85
245	1	2000	M687000000002600	2.49	3.94	6.43	0.69
246	1	1999	P62000000Y000001	269.28	446.1	715.38	73.92
247	1	1999	M550000097001308	45.71	79.38	125.09	14.19
248	1	1999	M520000085000300	29.19	44.36	73.55	6.22
249	1	1999	W010000044001052	13.9	23.02	36.92	3.81
250	1	1999	S447004000000900	8.18	16.39	24.57	3.52
251	1	1999	T685000000005800	6.88	12.51	19.39	2.38
252	1	1999	G040000006000100	5.23	10.32	15.55	2.18
253	1	1999	M520000085000300	10.04	15.26	25.3	2.14
254	1	1999	H419500000006600	0.88	1.48	2.36	0.24
255	1	1998	S395000002000401	31.85	59.15	91	10.47
256	1	1998	L314000000003500	26.9	45.82	72.72	6.99
257	1	1998	A130000001003700	11.24	20.46	31.7	3.51
258	1	1998	C420000001000100	11.32	18.12	29.44	2.41
259	1	1998	V382000000006900	4.45	9.35	13.8	1.95
260	1	1998	C700000006000500	1.02	1.7	2.72	0.25
261	1	1997	A130000001003700	3.4	6.6	10	1.12
262	1	1996	M490000000009302	32.72	72.98	105.7	13.89
263	1	1996	R230002000003900	22.54	47.25	69.79	8.21
264	1	1996	A210000051001900	21.29	42.96	64.25	7
265	1	1996	G230000003000500	8.71	17.19	25.9	2.7
266	1	1996	S735000006000700	6.49	13.61	20.1	2.37
267	1	1996	H045000084003100	6.89	12.53	19.42	1.65
268	1	1996	G590001004002100	6.02	11.19	17.21	1.55
269	1	1995	B010000003000300	128.48	284.77	413.25	49.14
270	1	1995	M368000000004100	27.11	56.48	83.59	8.74

Exhibit A

	Tax Unit	Year	Account No.	Levy Paid	Penalty/Interest Paid	Subtotal Paid	Attorney Paid
271	1	1995	E650000006000400	19.92	43.21	63.13	7.2
272	1	1995	R230002000003900	18.39	40.79	59.18	7.04
273	1	1995	R230002000003900	9.84	21.81	31.65	3.76
274	1	1995	S477000000040600	7.05	17.28	24.33	3.44
275	1	1995	M625500000000600	2.3	4.92	7.22	0.8
276	1	1995	R230002000003900	1.47	3.29	4.76	0.57
277	1	1994	B190011000002500	25.66	62	87.66	11.2
278	1	1994	M625500000000600	22.58	50.96	73.54	8.23
279	1	1994	S595000027000512	10.35	22.93	33.28	3.59
280	1	1993	B190011000002500	23.99	60.85	84.84	10.9
281	1	1993	R026300000001100	12.07	31.88	43.95	6.05
282	1	1993	C910000000001600	13.47	33.06	46.53	5.63
283	1	1993	J570000001001034	6.35	14.69	21.04	2.25
284	1	1992	W460002008000900	16.96	45.65	62.61	8.29
285	12	1999	M520000085000300	0.7	1.08	1.78	0.15
286	12	1999	W010000044001052	0.34	0.55	0.89	0.09
287	12	1999	M520000085000300	0.25	0.39	0.64	0.05
288	12	1996	M490000000009302	1.75	3.92	5.67	0.75
289	12	1996	G590001004002100	0.32	0.6	0.92	0.08
290	12	1995	M625500000000600	0.13	0.28	0.41	0.04
291	12	1994	B190011000002500	1.23	3	4.23	0.54
292	12	1993	B190011000002500	1.19	3.02	4.21	0.54
293	17	1993	C910000000001600	0.16	0.4	0.56	0.07
294	17	1993	J570000001001034	0.08	0.18	0.26	0.03
295	1	2005	N80000100B000000	52.02	52.55	104.57	10.54
296	1	2004	N80000100B000000	3.74	4.23	7.97	0.83
297	1	2014	O85000000A001100	26.99	6.3	33.29	4.78
298	1	2014	L335402001001900	0.24	0.06	0.3	0.04
299	1	2013	F465000000000900	23.59	8.33	31.92	4.53
300	1	2010	C713001000001100	0.1	0.07	0.17	0.03
301	1	2006	V365000001000100	42.18	42.19	84.37	9.74
302	1	2005	V365000001000100	55.86	62.57	118.43	13.91
303	1	2004	V365000001000100	55.86	69.27	125.13	14.91
304	1	2003	V365000001000100	51.82	70.48	122.3	14.77
305	1	2000	C045000004000200	170.14	309.67	479.81	65.34
306	1	1999	C045000004000200	269.25	522.35	791.6	108.24
307	1	1998	C045000004000200	270.46	557.15	827.61	113.59
308	1	1997	C045000004000200	220.93	481.63	702.56	96.77
309	1	1997	C045000004000200	17.96	39.16	57.12	7.87

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

June 6, 2016

The Honorable Eddie Guerra, Sheriff
Hidalgo County Sheriff's Office
711 El Cibolo Rd.
Edinburg, Texas 78541

Re: Audit of Jail Commissary Account
For the year ended December 31, 2015
Audit No. 2016-01

Dear Sheriff Guerra:

We have completed an audit of the Jail Commissary Account for the year ended December 31, 2015 in accordance with Local Government Code §351.0415 and our annual audit plan. The objectives of the audit were to determine whether:

1. Purchases were in compliance with Local Government Code §351.0415 (c) and vendor contracts;
2. Collections were properly accounted and safeguarded; and
3. Assets (capital/minor assets and merchandise inventory) were properly accounted and safeguarded.

Background

Local Government Code §351.0415 authorizes the Sheriff to operate a jail commissary for the use of the inmates committed to the County jail. The jail commissary must be operated in accordance with rules adopted by the Commission on Jail Standards. Commissioners Court may not use jail commissary proceeds to fund the budgetary operating expenses of the County jail. Pursuant to Local Government Code §351.0415 (c), the Sheriff has exclusive control of the jail commissary funds and must use commissary proceeds only to:

1. Fund, staff, and equip a program addressing the social needs of the inmates, including an educational or recreational program and religious or rehabilitative counseling;
2. Supply inmates with clothing, writing materials, and hygiene supplies;
3. Establish, staff, and equip the commissary operation and fund the salaries of staff responsible for managing the inmates' commissary accounts;
4. Fund, staff, and equip both an educational and a law library for the educational use of inmates; or
5. Fund physical plant improvements, technology, equipment, programs, services, and activities that provide for the well-being, health, safety, and security of the inmates and the facility.

Local Government Code §351.0415 (g) further states commissary proceeds may only be used for the purposes described in Subsection (c). A commissioners court may not use commissary proceeds to fund the budgetary operating expenses of a county jail

Organizational Structure

The Jail Commissary has 11 positions: 1 Jail Commissary Supervisor, 8 Jail Commissary Clerks, 1 Inmate Interventionist Specialist, and 1 Accountant. The following is a summary of their duties:

- The Jail Commissary Supervisor is responsible for the general supervision of the Jail Commissary.

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JUDGE, 13th D.C.

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OVERSEER

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JUDGE, 43rd D.C.

JESSE CONTRERAS
JUDGE, 44th D.C.

- The Jail Commissary Clerks are responsible for taking and delivering merchandise orders to the inmates and the storage, control, and count of merchandise inventory. The Jail Commissary Clerks also assist the general public with questions regarding the Jail Commissary system.
- The Inmate Interventionist Specialist is responsible for planning, coordinating, and overseeing the daily activities of programs and services for the inmates.
- The Accountant is responsible for the reconciliation of the Jail Commissary and Inmate Trust Fund bank accounts and the preparation of the related financial statements.

Jail Commissary Bank Account

Pursuant to Local Government Code §351.0415 (b)(2), the Sheriff must maintain commissary accounts showing the amount of proceeds from the commissary operation and the amount and purpose of disbursements made from the proceeds. The Sheriff accomplishes this responsibility by maintaining the Jail Commissary bank account and preparing financial statements (e.g., Statement of Net Assets and Statement of Revenues, Expenses, and Changes in Fund Net Assets). The Sheriff is required to submit these financial statements to the County Auditor's Office on a monthly basis, along with subsidiary ledgers and other supporting documentation. As of December 31, 2015, the Jail Commissary bank account had cash on deposit totaling \$2,959,786.31. The Jail Commissary generated revenues totaling \$1,493,664.39 and incurred expenses totaling \$824,991.88, resulting in net income of \$129,473.17 for the year ended December 31, 2015.

Operating Procedures

The Jail Commissary operates weekdays including holidays. The Jail Commissary offers 156 merchandise items for sale to the inmates. Merchandise items fall under the following categories: personal care (hygiene for hands and body), hair care, snacks, beverages, candy, food items, stationery supplies, greeting cards, phone cards, underclothes, and medication. Inmates may purchase items from the Jail Commissary by completing a pre-printed order form. The Jail Commissary staff reviews the request against the dietary restriction and no-privilege list and the inmate's account balance in *Odyssey*, the Jail Commissary inventory system, to determine if sufficient funds are available to fulfill the inmate's order request. If the inmate does not have sufficient funds, the inmate's order is fulfilled up to their available balance, their balance is reduced by the items purchased and they are notified of their new balance and that their entire order was not fulfilled.

At the end of each workday, the Jail Commissary Supervisor submits the daily "Commissary Sales" and "Inmate Account Journal" reports that list the commissary deductions per inmate to a Jail Administrative Assistant I. The Administrative Assistant I issues a check from the Inmate Trust Fund (in *Odyssey*'s Financial Manager) bank account to the Jail Commissary bank account for the total daily sales on the "Commissary Sales" report. The other Jail Administrative Assistant I prepares the deposit and sends a Detention Officer to the bank to make the deposit. When the Detention Officer comes back with the validated deposit slip, a copy of it, along with a copy of the check and the daily "Commissary Sales" report is forwarded to the Jail Commissary Accountant.

The Jail Commissary Supervisor checks the *Odyssey* inventory system every two weeks and orders merchandise as needed. Before placing an order, the Jail Commissary Supervisor prepares a requisition in Microsoft Excel and submits the requisition to the Captain for approval. When merchandise is received, the Jail Commissary Clerks compare the items received to the packing slip. If any discrepancies are found, the discrepancies are noted on the packing slip and the Jail Commissary Clerks notify the Jail Commissary Supervisor. The Jail Commissary Supervisor verifies that the discrepancies exist and notifies the vendor. The vendor may either send the missing merchandise or issue a credit memo. The Jail Commissary Accountant will only pay for the number of items actually received. Once all the merchandise is verified, the Jail Commissary Supervisor updates the inventory in *Odyssey* to reflect the new inventory count and approves the invoice for payment. Invoices are entered into *QuickBooks* by the Jail Commissary Supervisor. The original invoice is provided to the Jail Commissary Accountant. The Jail Commissary Accountant prints the check from *QuickBooks* and obtains the Sheriff's or Division Chief's signature of approval. Once the check has been approved by the Sheriff or Division Chief, the check is forwarded to the Jail Commissary Supervisor to submit to vendor.

A physical inventory count of merchandise items is conducted on a monthly basis. The Jail Commissary Supervisor prepares a "Hidalgo County Sheriff's Jail Commissary Inventory Adjustments Control Form

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

RODOLFO DELGADO
JUDGE, 93RD D.C.

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

ROSE GUERRA REYNA
JUDGE, 208TH D.C.

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

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

HOE GONZALEZ
JUDGE, 370TH D.C.
OVERSEER

LETICIA LOPEZ
JUDGE, 389TH D.C.

ADA SALINAS FLORES
JUDGE, 398TH D.C.

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

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JUDGE, 448TH D.C.

Damage/Losses” for damaged items (e.g., open or stale dated packages) and a “Hidalgo County Sheriff’s Jail Commissary Inventory Adjustments Control Form Over/Short” for any variances found between the physical inventory count and *Odyssey*. Inventory adjustments are made in *Odyssey* by the Jail Commissary Supervisor and subsequently approved by the Sheriff or the Division Chief. The inventory items reported as damaged/lost are verified by the Jail Commissary Accountant.

Sales transactions are voided when an inmate is released prior to receiving the commissary items ordered or when an inmate is issued the incorrect commissary item. The Jail Commissary Supervisor signs and dates the voided receipt. The voided receipt is marked “VOID” and the reason for the void is written on the receipt. After the voided receipt is approved by the Jail Commissary Supervisor, the Supervisor enters the voided items into the *Odyssey* inventory system and a copy of the voided receipt is attached to the daily “Commissary Sales Report.” If the inmate was released prior to receiving the commissary order, the Administration Sergeant is notified. The Administration Sergeant ensures that a check for the balance due is either picked up or mailed to the inmate.

Contracted Vendors

On June 30, 2014, Commissioners Court approved one-year contracts, effective August 19, 2014, with Keefe Supply Company, R&R Distributing, and ICS Jail Supplies, Inc. for the purchase of commissary supplies (merchandise inventory items). The contracts include a renewal option for an additional two one-year terms under the same rates, terms, and conditions. On June 23, 2015, Commissioners Court approved a one-year extension as provided in the contracts.

Pursuant to the contracts with Keefe Supply Company, R&R Distributing, and ICS Jail Supplies, Inc., the County recognizes that during periods of national crisis and unstable economic conditions, unforeseen price increases might affect costs for goods and services contracted on an annual basis. The vendors may submit a written request for price increases to the County Purchasing Agent. Price increases are only valid for the quarter in which they are requested and approved. Prices shall return to the original contract price at the beginning of the following quarter, unless a vendor notifies the County in writing within 10 days of expiration of the quarter in which the price increase is in effect. The total increase in contract price shall not exceed 25% of the original contract price during the contract term. On September 16, 2015, the Purchasing Department approved Keefe Supply Company’s request for price increases on 34 merchandise items for the quarterly period beginning October 1, 2015 and ending December 31, 2015.

On September 6, 2011, Commissioners Court approved a two-year contract with Value Added Communications, Inc. (VAC), for the purchase of ten dollar pre-paid calling cards. The contract was effective from September 6, 2011 to September 5, 2013. The contract included a renewal option for an additional three year term. On August 27, 2013, Commissioners Court approved a three-year extension.

Inventory Accounting Procedures

Proper accounting procedures require that the value and count of inventory items on hand agree to the value and count of inventory items per accounting records. In addition, purchases and returns of merchandise inventory items should be added to inventory while sales and damaged merchandise inventory items should be reduced from inventory.

Cash Handling Guidelines

The “Hidalgo County Cash Handling Guidelines and Procedures” are the minimum requirements necessary for ensuring adequate internal controls and the safeguarding of public funds. The guidelines and procedures require that cash receipts be deposited intact on a daily basis, unless the amount collected is less than \$100.00.

Pursuant to “Hidalgo County Cash Handling Guidelines and Procedures,” approval to void a sales transaction must be obtained from the Supervisor. The Supervisor must approve each voided sales transaction by signing and dating the voided receipt to document the responsibility for verifying that the receipt is marked “VOID” on the face of the receipt, contains an explanation for the void, and contains the date the receipt was voided. If a new receipt is issued, the voided receipt number and the new receipt number should be cross-referenced. In addition, computer access controls to void receipts should be limited to supervisors.

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JUDGE, 12th D.C.

RODOFLO DELGADO
JUDGE, 15th D.C.

J. R. “BOBBY” FLORES
JUDGE, 19th D.C.

ROSE GUERRA REYNA
JUDGE, 20th D.C.

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

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JUDGE, 37th D.C.
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JUDGE, 38th D.C.

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Merchandise inventory items on voided transactions should be added to the inventory system on the same day that the transaction was voided.

Capital Asset Guide

Pursuant to generally accepted accounting principles (GAAP), adequate controls must be maintained over capital and minor assets. In addition, the *GASB 34 Manual for Texas Cities and Counties* Chapter 12 states, "a government should maintain its capital asset records in its capital asset software module. This information should include asset identification numbers, equipment category codes, asset tag numbers, dates of acquisition, assigned departments, purchase costs and descriptions of each asset."

Assets (i.e., vehicles, land, buildings, machinery, equipment, computer systems) with a useful life greater than one year and an acquisition cost of \$1,000 or more are capitalized and subject to inventory control pursuant to the Capital Asset Guide (the Guide) approved by Commissioners Court on October 23, 2001 and March 17, 2015. Assets with an inventory cost of \$300.00 to \$999.99 are also subject to inventory control.

As of December 31, 2015, the Jail Commissary minor/capital inventory report consisted of 253 assets with a total acquisition cost of \$206,002.27.

Scope and Methodology:

The scope of the audit was limited to randomly selected transactions; Jail Commissary merchandise and asset inventory listings as of December 29, 2015; and randomly selected invoices for the period of January 1, 2015 through December 31, 2015. Our audit was not designed nor intended to be a detailed study of every relevant internal 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.

In planning and performing our audit, we conducted interviews with Jail Commissary staff and reviewed applicable statutes, regulations, contracts, rules, policies, and procedures. The following procedures were performed:

1. Reviewed 24 randomly selected invoices to determine if purchases were made in compliance with Local Government Code §351.0415 (c).
2. Reviewed 33 randomly selected daily "Commissary Sales" reports and validated deposit slips to determine if the sales amounts on the reports were deposited to the Jail Commissary bank account in a timely manner.
3. Reviewed the "Jail Commissary Inventory Adjustments Control Form Damage/Losses"; the "Jail Commissary Inventory Adjustments Control Form Over/Short"; and the before and after jail commissary inventory reports for the year ended December 31, 2015 to determine if the inventory adjustments were made in the inventory accounting systems (*AbleTerm* or *Odyssey*) and if the adjustments were approved by a supervisor.
4. Conducted a physical count of 75 randomly selected Jail Commissary merchandise inventory categories to determine if the inventory quantities per the inventory accounting system agreed to the quantities on hand.
5. Reviewed 24 randomly selected invoices that included 214 merchandise inventory items to determine if the prices paid for the items were equal to or lower than the specified contract price.
6. Reviewed the Jail Commissary asset listing and selected 253 assets for physical identification in order to verify the accuracy and completeness of the inventory listing and to determine whether the assets were properly tagged.
7. Reviewed 17 randomly selected merchandise inventory items purchased to determine if the items were added to the inventory accounting systems.
8. Randomly selected 33 daily "Commissary Sales" reports which contained 43 voided transactions to determine if procedures for voiding transactions were properly followed and if the merchandise inventory items were added to the inventory system on the same day the transaction was voided.

Conclusion:

Based on the results of the audit, we have concluded that procedures were in place for ensuring that: purchases from the Jail Commissary Account were made in compliance with Local Government Code §351.0415 (c); daily sales were deposited to the Jail Commissary bank account in a timely manner; purchases of merchandise

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JUDGE, 40th D.C.

JESSE CONTRERAS
JUDGE, 44th D.C.

inventory items were added to the *AbleTerm* inventory system; merchandise inventory is properly accounted and safeguarded; prices paid for merchandise inventory items are equal to or lower than the specified contract price. However, improvements could be made to the procedures in place for ensuring that: all assets subject to inventory contain an asset tag; Tyler Technologies develop a report that identifies when inventory items are entered into *Odyssey*; and sales transactions are properly voided. More specifically, the following was noted:

1. All 24 invoices were for supplies (i.e., office supplies, conference cameras, security system) and merchandise inventory items (i.e., indigent hygiene kits, personal care items, hair care, snacks, beverages, candy, food items, stationary supplies, postal stamps, underclothes, telephone cards, and medication) purchased in compliance with Local Government Code §351.0415 (c).
2. In all 33 instances, the sales amounts listed on the "Commissary Sales" reports were deposited to the Jail Commissary bank account in a timely manner.
3. All inventory adjustments were made in the inventory accounting systems and approved by a supervisor.
4. All 75 categories of merchandise inventory items counted agreed with the quantities in the inventory accounting system as of December 30, 2015.
5. Of the 214 merchandise inventory items selected:
 - 167 items were purchased at the contract price.
 - 47 of the items purchased were not under contract.
 - 34 of the items were purchased from non-contracted vendors.
 - 13 items were not under contract, but purchased from contracted vendors.
6. Of the 253 Jail Commissary assets selected for physical identification:
 - 179 assets were physically located and contained asset tags;
 - 64 assets were physically located; however, they did not contain an asset tag. The assets were identified by the serial number.
 - 3 assets (televisions) were visually located; however, we were unable to observe asset tags or serial numbers due to the assets being mounted on the walls inside the jail pods.
 - 1 asset (computer) was physically located; however, the asset did not contain an asset tag number. In addition, the asset inventory listing did not have a serial number; therefore, the asset was confirmed by the asset description and location.
 - 5 assets (software) contained an asset tag on file.
 - 1 asset (computer) was declared surplus. We obtained an executed asset transfer form; however, the asset is pending to be removed from the asset inventory listing by the Purchasing Department.
7. Of 17 items, we were not able to verify if 5 items, purchased from August 1, 2015 through December 31, 2015, were added to the *Odyssey* inventory. *Odyssey* does not contain a report that allows for verification to be made that purchased items were added to the inventory. The Sheriff's Office and the County Auditor's Office have been communicating with Tyler Technologies to implement such report in *Odyssey*. The remaining 12 items purchased between January 1, 2015 through July 31, 2015 were added to *Ableterm* Inventory.
8. Of the 43 voided transactions:
 - 30 were properly voided.
 - 13 were not properly voided, as follows:
 - 13 did not contain a supervisor's signature.
 - 12 did not contain the reason for void on the receipt.
 - 7 were not voided on the same date as the sale. The transactions were voided from 1 to 2 days late.

In addition, we noted during our review that access to voiding receipts in *Odyssey* was not limited to the Supervisor. According to staff, the Jail Commissary Clerks obtain "verbal" approval from the Jail Commissary Supervisor before voiding a transaction.

Furthermore, of the 43 voided transactions, merchandise items in:

- 31 transactions were added back to the inventory system on the same day the transaction was voided.
- 12 transactions voided in *Odyssey* could not be tested since *Odyssey* does not contain a report that allows for verification to be made that voided items were added to the inventory.

HIDALGO COUNTY DISTRICT JUDGES

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

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JUDGE, 13th D.C.

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JUDGE, 43rd D.C.

JESSE CONTRERAS
JUDGE, 44th D.C.

Recommendations:

In our opinion, the issues identified during our review could be addressed by developing and implementing formal policies and procedures to ensure that all capital assets contain an asset tag, transactions are properly voided, and computer access controls to void transactions are limited to supervisors. At a minimum, procedures implemented should require that:

1. All assets subject to inventory contain an asset tag. Request asset tags from the Purchasing Department's Fixed Assets Division for the 65 noted assets in order to properly tag the assets. Furthermore, submit a request to the Purchasing Department's Fixed Assets Division for the removal of the computer from the asset inventory listing.
2. Coordinate with the Information Technology Department and Tyler Technologies to develop a report that identifies when inventory items are entered into *Odyssey*.
3. Approval to void a sales transaction must be obtained from the Supervisor. The Supervisor must approve each voided sales transaction by signing and dating the voided receipt to document the responsibility for verifying that the receipt is marked "VOID" on the face of the receipt, contains an explanation for the void, and contains the date the receipt was voided. If a new receipt is issued, the voided receipt number and the new receipt number should be cross-referenced. In addition, coordinate with the Information Technology Department to ensure that computer access controls to void transactions are limited to supervisors.

Please provide management responses to finding 6 through 8 noted in the conclusion section and the recommendations noted above by June 17, 2016. Your prompt response will be greatly appreciated.

If you have any questions or would like to schedule a meeting to discuss the above noted recommendations, please call Vivian Garza, Internal Auditor I, at 318-2511 ext. 4654, Letty Chavez, Compliance Audit Supervisor, at ext. 4651, Arcy B. Duran, CPA, Director of Audit, at ext. 4644, Linda Fong, First Assistant Auditor, at ext. 4668, or me at ext. 4604.

Respectfully,



Ray Eufrazio, CPA
County Auditor

cc: The Honorable Ramon Garcia, County Judge
The Honorable Arturo 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
Mr. Valde Guerra, County Executive Officer
Mr. Renan Ramirez, Chief Information Officer
Ms. Martha Salazar, Purchasing Agent
Mr. Kent Richardson, Assistant Attorney General

HIDALGO COUNTY DISTRICT JUDGES

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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

June 6, 2016

The Honorable J.E. "Eddie" Guerra, Sheriff
Hidalgo County Sheriff's Office
711 El Cibolo Road
Edinburg, Texas 78540

Re: Audit of the Chapter 59 Asset Forfeiture Audit Report by Law Enforcement Agency
For the Year Ended December 31, 2015
Audit No. 2016-03

Dear Sheriff Guerra:

We have completed an audit of the Chapter 59 Asset Forfeiture Audit Report by Law Enforcement Agency for the year ended December 31, 2015 pursuant to Code of Criminal Procedure §59.06 (g)(1), Local Government Code §115.001, Local Government Code §115.0035, and our annual audit plan. The objective of the audit was to determine whether Chapter 59 seizures, forfeitures, receipts, and expenditures were properly accounted and reported.

Background:

Code of Criminal Procedure (CCP) Chapter 59 "Forfeiture of Contraband" provides the Sheriff with the authority to confiscate, forfeit, and dispose of contraband. Chapter 59 defines "contraband" as property of any nature (including real, personal, tangible, or intangible property) that is used or intended for use in the commission of certain enumerated felonies, Class A and Class B misdemeanors, or gained, acquired, and/or used to facilitate the commission of certain enumerated felonies and misdemeanors.

Local Government Code (LGC) § 115.0035(b) provides that "at least once each county fiscal year, or more often if the county auditor desires, the auditor shall, without advance notice, fully examine the accounts of all precinct, county and district officials." LGC §115.0035(a) defines "accounts" as all public funds that are subject to the control of any precinct, county or district official, including the accounts of law enforcement agencies and the attorney for the state composed of money and proceeds of property seized.

For the year ended December 31, 2015, the Sheriff's Office seized cash totaling \$116,903.06 and 5 motor vehicles. In addition, cash totaling \$35,765.74, 1 motor vehicle, and 1 real property were forfeited (awarded) to the Sheriff's Office during the year ended December 31, 2015. In addition, 4 vehicles and 2 real properties were returned to respondents and 1 motor vehicle was put to use by the Sheriff's Office.

Pursuant to CCP § 59.03 (c), a peace officer having custody of property must provide to the District Attorney a sworn statement that contains a schedule of the property seized, an acknowledgment that the officer has seized the property, and a list of the officer's reasons for the seizure. In addition, "not later than 72 hours after the seizure, the peace officer shall: (1) place the property under seal; (2) remove the property to a place ordered by the court; or (3) require a law enforcement agency of the state or a political subdivision to take custody of the property and move it to a proper location."

Pursuant to CCP § 59.04 (a) & (b), the District Attorney must commence forfeiture proceedings by filing a notice of the seizure and intended forfeiture (petition) with the District Clerk's Office not later than the 30th day after the date of the seizure.

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JUDGE, 9TH D.C.

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ROSE GUERRA REYNA
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Pursuant to CCP § 59.05 (b) & (e), forfeiture proceedings are conducted in accordance with rules and principles governing civil cases. If the court finds that the state has proven by a preponderance of the evidence that all or part of the seized property is subject to forfeiture, the judge shall forfeit the property to the state. Pursuant to CCP § 59.06 (f), a final judgment of forfeiture perfects the state's title to the forfeited property.

Pursuant to CCP § 59.05 (f), the District Clerk is entitled to court costs in forfeitures to the state of an amount greater than \$2,500 as in other civil proceedings.

Pursuant to CCP § 59.06 (a), all forfeited property is administered by the District Attorney, acting as the agent of the state, in accordance with accepted accounting practices and with the provisions of any local agreement entered into between the District Attorney and law enforcement agencies (LEAs). If a local agreement has not been executed, the property shall be sold on the 75th day after the date of the final judgment of forfeiture at public auction under the direction of the county sheriff. Proceeds of the sale must be distributed in accordance with CCP § 59.06.

Pursuant to CCP § 59.06 (b), if a local agreement exists between the District Attorney and the LEA, the District Attorney may transfer the property to the LEA. Furthermore, CCP § 59.06 (c) states, if a local agreement exists between the District Attorney and LEAs, all money, securities, negotiable instruments, stocks or bonds, or things of value, or proceeds from the sale of those items shall be deposited, after the deduction of court costs which the District Clerk is entitled, into one or more of the following funds: (1) a special fund in the county treasury for the benefit of the District Attorney's Office, to be used by the District Attorney solely for the official purposes of his office; or (2) a special fund in the county treasury if distributed to a county LEA, to be used solely for law enforcement purposes, such as salaries and overtime pay for officers, officer training, specialized investigative equipment and supplies, and items used by officers in direct law enforcement duties.

Pursuant to CCP §59.06 (d), awarded proceeds may be spent by a law enforcement agency after a detailed budget has been submitted to commissioners court. The Sheriff's Chapter 59 budget for the year ended December 31, 2015 was \$542,465.06 and expenditures totaled \$55,078.39 (i.e., salary, court costs, registration fees, and advertisements for citation by publication).

Pursuant to CCP §59.06 (d-3), an expenditure of proceeds received under this chapter is considered to be for a law enforcement purpose if the expenditure is made for an activity of a law enforcement agency that relates to the criminal and civil enforcement of the laws of the State, including an expenditure made for: (1) equipment, including vehicles, computers, firearms, protective body armor, furniture, software, uniforms, and maintenance equipment; (2) supplies, including office supplies, mobile phone and data account fees for employees, and internet services; (3) investigative and training-related travel expenses, including payment for hotel rooms, airfare, meals, rental of and fuel for a motor vehicle, and parking; (4) conferences and training expenses, including fees and materials; (5) investigative costs, including payments to informants and lab expenses; (6) crime prevention and treatment programs; (7) facility costs, including building purchases, lease payments, remodeling and renovating, maintenance, and utilities; (8) witness-related costs, including travel and security; and (9) audit costs and fees, including audit preparation and professional fees.

On February 26, 1991, Commissioner's Court approved a resolution stating, "District Attorney and the Sheriff of Hidalgo County have expressed a willingness to assist in turning over some funds for use in drug rehabilitation in Hidalgo County, [not to exceed 10% and] be it resolved that any forfeited funds be turned over to the Hidalgo County Commissioners' Court shall be deposited in a special fund and with any interest generated by said fund will be distributed to worthy programs on timely application to said Commissioners' Court until further orders of the Court."

Local Agreement between District Attorney's Office and Sheriff's Office

On January 3, 2005, the Hidalgo County District Attorney and the Sheriff's Office entered into a local agreement pursuant to CCP §59.06 (b), which would be in effect unless terminated. According to the agreement, the Sheriff's Office is responsible for paying all court costs, attorney ad-litem fees, depositions, title searches, title policies, confidential informants, and all costs related to forfeitures of real estate and personal property.

Personal Property (Vehicles, jewelry, phones, etc...) - If forfeited vehicles are not used for law enforcement purposes, the vehicles are to be sold and the proceeds are to be disbursed 50% to the Sheriff's Office and 50% to the District Attorney's Office. The Sheriff's Office has all interest in forfeited vehicles that are to be used for law

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JESSE CONTRERAS
JUDGE, 44th D.C.

enforcement purposes. The Sheriff's Office is responsible for the use and upkeep of the vehicles and obtaining a certificate of title.

All property seized, except for currency, bank accounts, negotiable instruments, and jewelry shall be kept in the possession of the Sheriff's Office. Currency, bank accounts, negotiable instruments and jewelry shall be held and maintained by the District Attorney until a final disposition is ordered. All other personal property not suitable or desired for use shall be forfeited to the District Attorney and sold at public auction. The proceeds after deductions of sale expenses shall be disbursed 50% to the Sheriff's Office and 50% to the District Attorney's Office.

Real Estate - Upon the sale of real estate, all costs are to be paid from the final sum received, with the remaining amount to be paid according to the percentages listed under "currency" below.

Currency - Currency, bank accounts, and negotiable instruments are to be disbursed and divided as follows, after the payment of court costs:

Amount	Sheriff's Office	District Attorney's Office
Over \$100,000	65%	35%
Over \$50,000 to \$100,00	60%	40%
\$50,000 and less	50%	50%

All interest accumulated from any forfeited contraband shall be paid to the District Attorney.

Pursuant to the local agreement, 10% of the net forfeited currency over \$3,000 shall be paid to Hidalgo County to be used for the prevention of drug abuse and for the treatment of persons with drug-related problems. The net forfeited amount is to be determined after all costs, including ad-litem fees, have been paid.

On June 25, 2015, the Hidalgo County District Attorney and the Sheriff's Office entered into a new interlocal agreement pursuant to CCP §59.06 (b). According to the agreement, the Sheriff's Office agrees to pay all court costs, attorney ad litem fees, depositions, title searches, title policies, confidential informants, storage costs, and all other related costs in the forfeiture of vehicles and all other personal property, as outlined below.

Personal Property (Vehicles, jewelry, phones, etc...) - If personal property, including vehicles retained by the Law Enforcement Agency are to be sold, net proceeds from the sale of said property, after deduction of costs above described, is to be divided as follows: 75% to the Law Enforcement Agency and 25% to the State's Attorney.

If personal property, including passenger vehicles, pick-ups trucks, sport utility vehicles, vans, tractor trailers, etc., are to be used for law enforcement purposes pursuant to Article 59.06 (b) of the Texas Code of Criminal Procedures, the Law Enforcement Agency shall obtain the title of said vehicles and will be solely responsible for their use and maintenance. The State's Attorney will not retain an interest in said vehicles and will be completely absolved of any liability.

All property seized in accordance with this Agreement, with the exception of currency, bank accounts, negotiable instruments, and jewelry, shall be kept in the possession of the Law Enforcement Agency. The Law Enforcement Agency shall be responsible for the upkeep and maintenance of said property and the State's Attorney will be completely absolved of any liability.

The parties further agree that the Law Enforcement Agency shall account for all seized property in their possession until the property is disposed of by court order. Disposition of all property shall comply with Article 59 of the Texas Code of Criminal Procedure.

All other personal property, not suitable for nor desired for use, pursuant to Article 59 of the Texas Code of Criminal Procedure, shall be forfeited to the State's Attorney, as an agent for the State of Texas, and shall be sold at public auction. The net proceeds of said sale of said property, after deduction of sale expenses, shall be divided as follows: 60% to the Law Enforcement Agency and 40% to the State's Attorney.

For the purpose of this Agreement, the definition of "Personal Property" includes, but is not limited to, vehicles of all types, weapons, laptops, computers, cell phones, jewelry, gold, and other precious metals and tangible objects of value. The Law Enforcement Agency and the State's Attorney reserve the right to negotiate unique individual agreements on a case by case basis to satisfy special requirements; however, if an agreement cannot be reached, this local agreement shall be binding.

HIDALGO COUNTY DISTRICT JUDGES

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

RODOLFO DELGADO
JUDGE, 93RD 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, 312ND D.C.

HOE GONZALEZ
JUDGE, 379TH D.C.
OVERSEER

LETICIA LOPEZ
JUDGE, 381ST D.C.

AIDA SALINAS FLORES
JUDGE, 386TH D.C.

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Real Estate - Upon the sale of real estate, all court costs, attorney ad litem fees, depositions, title searches, title policies, confidential informants, storage costs, and all other related costs shall be paid or credit to the Law Enforcement Agency if such cost have been previously paid by the Law Enforcement Agency and the States Attorney as agreed upon for Currency, Banking Accounts, and Negotiable Instruments as listed below.

Currency, Banking Accounts, and Negotiable Instruments – Upon being awarded to the State via court order, are to be disbursed and divided up as follows, after the payment of costs:

Amount	Sheriff's Office	District Attorney's Office
Over \$50,000.00	70%	30%
Less than \$50,000.00	60%	40%

Jewelry – Will be sold and its proceeds divided as follows: 60% to the Law Enforcement Agency and 40% to the State's Attorney.

Sheriff's Office Procedures

Section 5.21 of the Hidalgo County Sheriff's Office Policy and Procedures establish the procedures and provide direction and reference to officers seizing cash or tangible property. Seizing officers must contact their supervisor and provide all the pertinent facts and circumstances surrounding a potential seizure and receive authorization to continue the forfeiture investigation.

If possible, seized currency is counted by a Sheriff's agent in the presence of the respondent and a receipt (copy of Evidence/Inventory Control Report) is issued; however, the receipt is not pre-numbered. If the funds cannot be counted in the presence of the respondent, the funds are placed in an evidence bag and transported to the Sheriff's Office where it is then counted by two Sheriff's agents. The count is documented on the "Itemization of Money Seizure" form, which is not pre-numbered. Once the currency is counted, pursuant to CCP §59.08 and Section 5.21.03.08 of the Hidalgo County Sheriff's Office Policy and Procedures, the agent places seized currency in a certificate of deposit at the county depository, Lone Star National Bank, under the name of the District Attorney's Office pending final disposition. If the currency cannot be immediately deposited on the date of seizure, the currency is safeguarded in a vault in the Sheriff's Office evidence room and deposited the next business day. In most cases the currency is placed in a certificate of deposit within 72 hours.

Personal property is safeguarded at the Sheriff's Office until a final judgment is rendered by the court. Vehicles are maintained at the Sheriff's Motor Pool and all other personal property is maintained at the Sheriff's Office evidence room. Only two Evidence Technicians have access to the evidence room. The evidence room is under lock and key and has 24 hour surveillance. The personal property is logged in by an agent and submitted to an Evidence Technician. If an item needs to be removed from the evidence room, the item is requested from one of the two Evidence Technicians and the agent is required to log the item out.

When cash and/or property is seized, the agent is required to generate a synopsis report describing the circumstances of the seizure. The synopsis report must include any or all of the following documents: an asset forfeiture cover sheet, offense report, affidavits, search warrants, vehicle impoundment sheet (if applicable), vehicle registration information with lien enhancement (if applicable), arrest probable cause affidavit (if arrest was made), bank deposit slip (if applicable), seizure affidavit, criminal histories on all parties claiming interest in the items seized, motor pool mechanic review sheet (if applicable), vehicle estimate value utilizing NADA or Kelley Blue Book (if applicable), and picture of the seized property. If the seized property is a vehicle, photographs of all four sides of the vehicle depicting the license plates, VIN, odometer mileage, interior, any damage and special equipment must also be placed in the file. The file is submitted to the Sheriff's Office Financial Services Bureau Administrative Assistant, who is responsible for ensuring the file contains all required documents. Original files are maintained by the Financial Services Bureau Administrative Assistant and copies of the file are forwarded to the District Attorney's Office and the Sheriff's Office Accountant II. Once the case has been disposed, the District Attorney's Office provides a copy of the judgment to the Financial Services Bureau Administrative Assistant. The Financial Services Bureau Administrative Assistant then forwards a copy of the judgment to the Sheriff's Office Accountant II, who is responsible for the preparation of the Chapter 59 Asset Forfeiture Report and the Quartermaster, who is responsible for overseeing the inventory and maintenance of Sheriff's Office equipment.

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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, 273RD D.C.

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

HOE GONZALEZ
JUDGE, 378TH D.C.
OVERSEER

LETICIA LOPEZ
JUDGE, 389TH D.C.

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JUDGE, 449TH D.C.

If a vehicle is forfeited to the Sheriff's Office, the vehicle is inspected by the Motor Pool Mechanic to determine whether the vehicle is in good working condition for law enforcement purposes. The Mechanic documents the inspection on the "Hidalgo County Sheriff's Office Newly Acquired Vehicle Checklist" (checklist). The checklist is provided to the Lieutenant and the Commander who determine whether to place the vehicle in use for law enforcement purposes or to auction the vehicle.

The Sheriff's Office submits an application for certificate of title, along with a copy of the final judgment, to the Motor Vehicle Department for all forfeited vehicles. Upon receipt of the certificate of title, the Sheriff's Office maintains a copy of the title and submits the original title to the Purchasing Department's Fixed Asset Division and requests an asset tag. Insurance coverage is also requested for all vehicles placed in use for law enforcement purposes from the Hidalgo County Safety Division by preparing and submitting an "Insurance Change-Vehicles" form. Once the vehicle is insured, the Safety Division submits proof of insurance to the Purchasing Department.

If the vehicle is not placed in use, a transfer form is prepared and the vehicle is declared surplus. Until the auction is conducted, the vehicle is safeguarded at the Sheriff's Office Motor Pool.

The Purchasing Department is responsible for conducting the sale of assets. The Purchasing Department receives the proceeds from the sale of assets from Rod Robertson Auto Auctions and prepares a "Purchasing Department/Fixed Asset Division Auction Report" that details the manner in which the auction proceeds will be distributed. The proceeds are then deposited with the Hidalgo County Treasurer.

Scope and Methodology:

The scope of our audit was limited to a review of all seized currency and property for which an agent's affidavit was made available to the County Auditor's Office for review and all forfeited currency and property for which a final judgment was rendered and recorded on *Odyssey*, the County's justice information system, during the period of January 1, 2015 through December 31, 2015.

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

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

In planning and performing our review, we reviewed applicable statutes, policies and procedures, and the applicable interlocal agreements. The following procedures were performed:

1. Compared Chapter 59 revenue and expenditure reports generated from *alio*, the County's financial accounting system, and "Purchasing Department/Fixed Asset Division Auction Report" to the Sheriff's Chapter 59 Asset Forfeiture Report to determine if all Chapter 59 revenues and expenditures were reported.
2. Generated "Cases filed" and "Cases disposed" index reports for the period of January 1, 2015 to December 31, 2015 from *Odyssey* to determine if all property seized, forfeited, or returned to respondents was reported on the Sheriff's Chapter 59 Asset Forfeiture Report.
3. Reviewed expenditures from the Sheriff's Chapter 59 Forfeiture Fund to determine if expenditures were incurred for law enforcement purposes pursuant to CCP§59.06 (c).
4. Verified on *Odyssey* if court costs were paid to the District Clerk for cases that generated auction proceeds greater than \$ 2,500.00.
5. Verified Hidalgo County Appraisal District records and Tax Office to determine if the real estate property forfeited to the Sheriff's Office was recorded under the name of Hidalgo County.
6. Verified with the Hidalgo County Risk Management Department to determine if the 78 vehicles put to use by the Sheriff's Office were properly insured.
7. Reviewed revenue reports generated from *alio* and "Purchasing Department/Fixed Asset Division Auction Report" to determine if auction proceeds were disbursed to the Sheriff's Office and apportioned within 30 days of said sale pursuant to the local agreement.

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JUDGE, 10th D.C.

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ROSE GUERRA PEYNA
JUDGE, 20th D.C.

JUAN R. PARTIDA
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MARIO E. RAMIREZ, JR.
JUDGE, 31st D.C.

MOE GONZALEZ
JUDGE, 33rd D.C.
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LETICIA LOPEZ
JUDGE, 34th D.C.

AIDA SALINAS FLORES
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8. Reviewed the "District Attorney Investigation Funds Accounting Control Sheet" and supporting documentation to determine if the 10% of net forfeited currency over \$3,000 was paid to Hidalgo County for the prevention of drug abuse and for the treatment of persons with drug-related problems pursuant to the local agreement dated January 3, 2005.
9. Requested an asset inventory list from the Sheriff's Office to determine if 79 Chapter 59 vehicles seized/forfeited (including those vehicles seized and forfeited in prior years) were held at the Sheriff's Office as of year ended December 31, 2015.
10. Reviewed the "Financial Seizure Account History" form, the affidavit prepared by the seizing officer, certificate of deposit receipt, and schedule of filed cases generated from *Odyssey* to determine if a certificate of deposit was opened within 72 hours of seizure for the amount seized and if a petition was filed within 30 days after the date of seizure.
11. Reviewed the procedures in place to determine if seizures were promptly recorded and controlled by using pre-numbered official receipt forms.

Conclusion:

Based on the results of our audit, we have determined that generally Chapter 59 seizures, forfeitures, receipts, and expenditures were properly accounted and reported. The following was noted:

1. All Chapter 59 revenues (\$75,637.75) and expenditures (\$55,078.39) recorded in *alio* and the "Purchasing Department/Fixed Asset Division Auction Report" were reported on the Sheriff's Chapter 59 Asset Forfeiture Report.
2. A review of the "Cases filed" and "Cases disposed" index reports generated from *Odyssey* for the period of review revealed that the Sheriff's Office seized 5 motor vehicles and cash totaling \$116,903.06. In addition, the Sheriff's Office was forfeited (awarded) 1 motor vehicle, 1 real property and cash totaling \$35,765.74. Furthermore, 4 motor vehicles and 2 real properties were returned to respondents pursuant to the judgment and 1 motor vehicle was put to use by the agency. The seizures and forfeitures were properly reported on the Sheriff's Chapter 59 Asset Forfeiture Report.
3. All expenditures from the Sheriff's Office Chapter 59 Forfeiture Fund were incurred for law enforcement purposes as required by CCP §59.06 (c).
4. Court costs were only paid to the District Clerk for cases where forfeitures were greater than \$2,500.00 as required by CCP §59.05 (f).
5. The real estate property forfeited to the Sheriff's Office was recorded under the name of the Hidalgo County Criminal District Attorney.
6. Of the 78 vehicles:
 - 57 were properly insured.
 - 21 were not insured; however, we confirmed that the assets were declared surplus.
7. Auction proceeds totaling \$37,880.25 were generated from the sale of 20 vehicles forfeited to the Sheriff's Office (all 20 vehicles auctioned were forfeited in prior years). Auctions were held in March, August, and December. Proceeds for the March, August, and December auctions were receipted by the County Treasurer's Office within 30 days of said sale; however, the proceeds were not apportioned pursuant to the local agreement, as follows:
 - March auction proceeds were apportioned 50% to the Sheriff's Office and 50% to the District Attorney's Office of the gross proceeds of said sale. Instead of 50% of the net proceeds
 - August and December auction proceeds were apportioned 100% to the Sheriff's Office. Instead of 75% to the Sheriff's Office and 25% to the District Attorney.
8. 10 judgments involved cash forfeitures greater than \$3,000.00:
 - For 9 judgments under the old local agreement, 10% of the net forfeited currency over \$3,000 was paid to Hidalgo County for the use of a drug rehabilitation program as required by the local agreement.
 - For 1 judgment under the new local agreement, 10% of net forfeited currency over \$3,000 was paid to Hidalgo County for the use of a drug rehabilitation program. According to staff, although the new interlocal agreement does not state that 10% of the net currency over \$3,000.00 shall be paid to Hidalgo County, on February 26, 1991, Commissioner's Court approved a resolution that would allow a request up to ten (10%) of drug forfeited funds seized and awarded to Hidalgo County Sheriff's Office and the Criminal District Attorney's Office of Hidalgo County for drug rehabilitation.

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

PODOLFO DELGADO
JUDGE, 83rd D.C.

J. R. "BOBBY" FLORES
JUDGE, 131st 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, 371th D.C.
OVERSEER

LETICIA LOPEZ
JUDGE, 385th D.C.

AIDA SALINAS FLORES
JUDGE, 398th D.C.

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

JESSE CONTRERAS
JUDGE, 449th D.C.

9. Of the 79 vehicles selected:
 - 74 vehicles were on the Sheriff's Office asset inventory list.
 - 4 vehicles were not on the Sheriff's Office asset inventory list; however, the vehicles were physically located at the Sheriff's Office.
 - 1 vehicle was not on the Sheriff's Office asset inventory list and was not physically located; however, we confirmed that the vehicle was auctioned during the month of March 2016.
10. 8 cash seizures were made by the Sheriff's Office during the period of review. Of the 8 cash seizures:
 - 7 certificates of deposit were opened within 72 hours of seizure as required by CCP §59.03 (c).
 - 1 certificate of deposit was not opened within 72 hours of seizure. The certificate of deposit was opened 1 day late.

In addition, 10 petitions (cash and other property) were filed with the District Clerk's Office. All 10 petitions (cash and other property) were filed with the District Clerk's Office on or before the 30th day after the date of the seizure as required by CCP §59.04 (a).
11. Seizures were not recorded and controlled by using pre-numbered official receipt forms. Instead, the "Financial Seizure Account History" form, a form that is not pre-numbered, was utilized to account for seizures. In addition, the "Financial Seizure Account History" form did not require the signature of the respondent and the agent and witness responsible for counting and verifying the property and/or amount of cash seized.

Recommendations:

In our opinion, the issues identified during our review could be addressed by ensuring that procedures for the proper accounting and reporting of seizures, forfeitures, receipts, and expenditures are implemented. At a minimum, procedures should require Sheriff's Office to:

1. Coordinate with Purchasing Department to ensure that the proceeds from the sale of assets are apportioned in accordance with the local agreement to the Sheriff's Office and District Attorney.
2. The local agreement should be amended to include the exact percentage that should be paid to Hidalgo County for the prevention of drug abuse and for the treatment of persons with drug-related problems.
3. Ensure that the Sheriff's Office asset inventory listing includes all the vehicles seized and forfeited that haven't been sold.
4. Ensure that certificates of deposits are opened within 72 hours of seizure as required by CCP §59.03 (c).
5. Ensure seizures are recorded and controlled by using pre-numbered "Financial Seizure Account History" forms. The forms should require the signature of the agent counting and witness verifying the seizure. In addition, the respondent's signature, if possible, should be obtained and documented on the receipt form.

Please provide management responses to findings 7 through 11 noted in the conclusion section by June 17, 2016. Your prompt response will be greatly appreciated.

If you have any questions or would like to schedule a meeting to discuss the above noted recommendations, please 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. 4644, or me at ext. 4604.

Respectfully,


Ray Eufrazio, 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 Ricardo Rodriguez, Criminal District Attorney
Mr. Valde Guerra, County Executive Officer
Mr. Kent Richardson, Assistant Attorney General

HIDALGO COUNTY DISTRICT JUDGES

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

RODOLFO DELGADO
JUDGE, 83RD D.C.

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

ROSE GUERRA REYNA
JUDGE, 208TH D.C.

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

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OVERSEER

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JUDGE, 398TH D.C.

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

JESSE CONTRERAS
JUDGE, 449TH D.C.

COUNTY of HIDALGO

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



EDINBURG, TEXAS 78539

June 6, 2016

The Honorable Ricardo Rodriguez, Jr., Criminal District Attorney
Hidalgo County District Attorney's Office
100 N. Clossner
Edinburg, TX 78539

Re: Audit of HIDTA's Chapter 59 Asset Forfeiture Audit Report by Law Enforcement Agency
For the Year Ended December 31, 2015
Audit No. 2016-04

Dear Mr. Rodriguez:

We have completed an audit of HIDTA's Chapter 59 Asset Forfeiture Audit Report by Law Enforcement Agency for the Year Ended December 31, 2015 pursuant to Code of Criminal Procedure §59.06 (g)(1), Local Government Code §115.001, Local Government Code §115.0035, and our annual audit plan. The objective of our audit was to determine if Chapter 59 seizures, forfeitures, receipts, and expenditures were properly accounted and reported.

Background:

Code of Criminal Procedure (CCP) Chapter 59 "Forfeiture of Contraband" provides HITDA with the authority to confiscate, forfeit, and dispose of contraband. Chapter 59 defines "contraband" as property of any nature (including real, personal, tangible, or intangible property) that is used or intended for use in the commission of certain enumerated felonies, Class A and Class B misdemeanors, or gained, acquired, and/or used to facilitate the commission of certain enumerated felonies and misdemeanors.

Local Government Code (LGC) §115.0035 (b) provides that "at least once each county fiscal year, or more often if the county auditor desires, the auditor shall, without advance notice, fully examine the accounts of all precinct, county and district officials." LGC §115.0035 (a) defines "accounts" as all public funds that are subject to the control of any precinct, county or district official, including the accounts of law enforcement agencies and the attorney for the state composed of money and proceeds of property seized.

For the year ended December 31, 2015, HITDA seized cash totaling \$2,654,249.38; 22 motor vehicles; 25 other property (assorted pieces of jewelry). In addition, cash totaling \$855,543.01; 16 motor vehicles; and 1 real property were forfeited to HITDA. Furthermore, 4 vehicles and 1 real property was returned to respondents.

Pursuant to CCP §59.03 (c), a peace officer having custody of property must provide to the District Attorney a sworn statement that contains a schedule of the property seized, an acknowledgment that the officer has seized the property, and a list of the officer's reasons for the seizure. In addition, "not later than 72 hours after the seizure, the peace officer shall: (1) place the property under seal; (2) remove the property to a place ordered by the court; or (3) require a law enforcement agency of the state or a political subdivision to take custody of the property and move it to a proper location."

Pursuant to CCP §59.04 (a) & (b), the District Attorney must commence forfeiture proceedings by filing a notice of the seizure and intended forfeiture (petition) with the District Clerk's Office not later than the 30th day after the date of the seizure.

Pursuant to CCP §59.05 (b) & (e), forfeiture proceedings are conducted in accordance with rules and principles governing civil cases. If the court finds that the state has proven by a preponderance of the evidence that all or part of the seized property is subject to forfeiture, the judge shall forfeit the property to the state. Pursuant to CCP §59.06 (f), a final judgment of forfeiture perfects the state's title to the forfeited property.

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.

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

NOE GONZALEZ
JUDGE, 37th D.C.
OVERSEER

LETICIA LOPEZ
JUDGE, 38th D.C.

ANITA SALINAS FLORES
JUDGE, 39th D.C.

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

JESSE CONTRERAS
JUDGE, 44th D.C.

Pursuant to CCP §59.05 (f), the District Clerk is entitled to court costs in forfeitures to the state of an amount greater than \$2,500 as in other civil proceedings.

Pursuant to CCP §59.06 (a), all forfeited property is administered by the District Attorney, acting as the agent of the state, in accordance with accepted accounting practices and with the provisions of any local agreement entered into between the District Attorney and law enforcement agencies (LEAs). If a local agreement has not been executed, the property shall be sold on the 75th day after the date of the final judgment of forfeiture at public auction under the direction of the county sheriff. Proceeds of the sale must be distributed in accordance with CCP §59.06.

Pursuant to CCP §59.06 (b), if a local agreement exists between the District Attorney and the LEA, the District Attorney may transfer the property to the LEA. Furthermore, CCP § 59.06 (c) states, if a local agreement exists between the District Attorney and the LEA, all money, securities, negotiable instruments, stocks or bonds, or things of value, or proceeds from the sale of those items shall be deposited, after the deduction of court costs which the District Clerk is entitled, into one or more of the following funds: (1) a special fund in the county treasury for the benefit of the District Attorney's Office, to be used by the District Attorney solely for the official purposes of his office; or (2) a special fund in the county treasury if distributed to a county LEA, to be used solely for law enforcement purposes, such as salaries and overtime pay for officers, officer training, specialized investigative equipment and supplies, and items used by officers in direct law enforcement duties.

CCP §59.06 (d) states that awarded proceeds may be spent by a law enforcement agency after a detailed budget has been submitted to the commissioners court. HITDA's Chapter 59 budget for the year ended December 31, 2015 was \$133,000.00 and expenditures totaled \$89,292.41 (e.g., employee salaries and fringe benefits).

Pursuant to CCP §59.06 (d-3), an expenditure of proceeds received under this chapter is considered to be for a law enforcement purpose if the expenditure is made for an activity of a law enforcement agency that relates to the criminal and civil enforcement of the laws of the State, including an expenditure made for: (1) equipment, including vehicles, computers, firearms, protective body armor, furniture, software, uniforms, and maintenance equipment; (2) supplies, including office supplies, mobile phone and data account fees for employees, and internet services; (3) investigative and training-related travel expenses, including payment for hotel rooms, airfare, meals, rental of and fuel for a motor vehicle, and parking; (4) conferences and training expenses, including fees and materials; (5) investigative costs, including payments to informants and lab expenses; (6) crime prevention and treatment programs; (7) facility costs, including building purchases, lease payments, remodeling and renovating, maintenance, and utilities; (8) witness-related costs, including travel and security; and (9) audit costs and fees, including audit preparation and professional fees.

Local Agreement Between District Attorney's Office and HITDA

On August 17, 2010, the Hidalgo County District Attorney and HITDA entered into a local agreement pursuant to CCP §59.06 (b). According to the local agreement, HITDA is responsible for paying all court costs, attorney ad-litem fees, depositions, title searches, title policies, confidential informants, and all costs related to forfeitures of real estate and personal property.

Real Estate - Upon the sale of real estate, all costs are to be paid from the final sum received with the remaining amount to be paid 100% to HITDA.

Personal Property (Vehicles, jewelry, phones, etc...) - All property is to be forfeited to HITDA. If property is sold, proceeds from the sale of property are to be disbursed 100% to HITDA, except for passenger vehicles (i.e., pick-up trucks, sport utility vehicles, vans, tractor trailers, etc.) that are to be used for law enforcement purposes. HITDA is responsible for the use and upkeep of the vehicles and obtaining a certificate of title. All other seized vehicles, except those mentioned above and not used for law enforcement purposes are to be sold and proceeds disposed of in accordance with Chapter 59 of the Texas Code of Criminal Procedures.

All property seized, except for currency, bank accounts and negotiable instruments, shall be kept in the possession of HITDA. HITDA will account for all seized property in their possession until the property is disposed of by court order. Currency, bank accounts, and negotiable instruments shall be held and maintained by the District Attorney until a final disposition is ordered. All other personal property not suitable or desired for use shall be forfeited to the District Attorney and shall be sold at public auction. The proceeds after deduction of sale expenses shall be paid 100% to HITDA. Proceeds from the sale of real, personal, tangible or intangible property shall be apportioned within thirty (30) days of sale.

HIDALGO COUNTY DISTRICT JUDGES

JRIC M. SINGLETERRY
JUDGE, 92nd D.C.

RODOLFO DELGADO
JUDGE, 10th D.C.

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

ROSE GUERRA REYNA
JUDGE, 20th D.C.

JUAN R. PARTIDA
JUDGE, 37th D.C.

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JUDGE, 34th D.C.

ISRAEL RAMON, JR.
JUDGE, 40th D.C.

JESSE CONTRERAS
JUDGE, 44th D.C.

Currency - Currency, bank accounts, and negotiable instruments are to be distributed 100% to HIDTA, after all costs have been paid.

HIDTA's Procedures

Seized currency under \$5,000.00, if possible, is counted by a HIDTA agent in the presence of a witness and the respondent(s). Funds are placed in a sealed evidence bag and immediately transported to the bank by at least two agents, if it's within the bank's normal business hours; otherwise, the funds are transported to the HIDTA Office. The following non pre-numbered forms are prepared to document the seized cash:

- "Itemization of Money Seizure" form: date of seizure; case file number; agent's name; the US currency, foreign currency, and checks by denomination, quantity, and total; and the signatures of the case agent and seizure custodian.
- "Hidalgo County HIDTA Task Force Receipt for Cash or Other Items" form: the date, time, case number, description of items and signature of the seizing agent, witness, and respondent. A copy of the completed form is provided to the respondent.

If the funds cannot be counted in the presence of the respondent, the funds are placed in a sealed evidence bag and transported to HIDTA by at least two agents where it is placed in a safe pending transfer to the bank. In cases where currency is seized in an amount of \$30,000.00 or more, sealed evidence bags are taken and signed into the bank vault. For these seizures, the bank requires that HIDTA schedule an appointment with the Bank Cash Vault Services Manager. The bank employees along with at least 2 HIDTA employees unseal the evidence bags and count the currency. The count is recorded on an "Itemization of Money Seizure" form. Once the currency is counted, pursuant to CCP §59.08, the agent places the seized currency in a certificate of deposit at the county depository, Lone Star National Bank, under the name of the District Attorney's Office pending final disposition. If currency cannot be immediately deposited, the currency is safeguarded in a safe inside HIDTA's evidence room. In most cases, the currency is placed in a certificate of deposit within 72 hours.

Personal property is safeguarded by HIDTA until a final judgment is rendered by the court. Vehicles are maintained at Rod Robertson Auto Auctions; however, most personal property (i.e., jewelry, cell phones, guns, etc.) is maintained at HIDTA's evidence room. Personal property of high value is placed in a safe. Only the Commander and the Assistant Commander have access to the evidence room and the safe. The evidence room is under lock and key; an alarm must be deactivated to access the evidence room, and the evidence room has 24 hour surveillance cameras inside and outside the room. If an item needs to be removed from the evidence room, the item is requested from one of the two employees with access to the evidence room. Property maintained in the evidence room is clearly labeled with the case number. Once the items are awarded to HIDTA, the high value small items are declared surplus and auctioned by Rod Robertson Auto Auctions. For cell phones, guns and other items, HIDTA requests that an "Order of Disposition of Gambling Paraphernalia, Prohibited Weapon, Criminal Instrument, Other Contraband, Seized Weapon, or Stolen Property" be approved and signed by the presiding District Court Judge, granting HIDTA authorization for destruction. A copy of destruction order and photos of destroyed items are maintained in the case file.

When property is seized under CCP Chapter 59, the agent is required to complete a case file consisting of the following: intake sheet; DA's supplement report; booking sheet; DA's intake sheet; case initiation; commitment; complaint; warrants; seizure report; drug to dollar amount conversion table; evidence submission; DPS lab submission; Miranda warnings; voluntary statement of the accused; arrest report/personal history; criminal case management report (i.e., *Ableterm, Odyssey*); defendant's criminal history; affidavit of seizing officer; asset forfeiture intake sheet; picture of the seized property; vehicle registration information and/or copy of certificate of deposit, if applicable; reports from other law enforcement agencies, etc. The agent inputs the entry of incident, arrest, and related data information into the Cardinal Tracking Badge System under a pre-assigned task force case number.

If a vehicle is forfeited to HIDTA, HIDTA's Commander determines whether the vehicle should be put in use for law enforcement purposes or auctioned. If the vehicle is retained for law enforcement purposes, HIDTA submits the Application for Registration and Certificate of title issued under Alias for Use of Law Enforcement Vehicle (Form 62-G), Application for Texas Certificate of Title (Form 130-U), and a Certificate of Origin for a Vehicle (certified copy of final judgment) to the Texas Department of Transportation. All HIDTA vehicles are under "Alias" and the certificate of title is not released until a formal letter is submitted to the Texas Department of Transportation requesting the deletion of said vehicle from alias registration. Upon receipt of the certificate of title, HIDTA Accountant III prepares a transfer form to surplus said vehicle. HIDTA requests an asset tag from the Hidalgo County Purchasing Department and insurance from Hidalgo County Safety Division. The Purchasing Department's

HIDALGO COUNTY DISTRICT JUDGES

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

RODOLFO DELGADO
JUDGE, 93RD D.C.

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

ROSE GUERRA REYNA
JUDGE, 208TH D.C.

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

MARIO E. RAMIREZ, JR.
JUDGE, 322ND D.C.

NOE GONZALEZ
JUDGE, 370TH D.C.
OVERSEER

LETICIA LOPEZ
JUDGE, 389TH D.C.

ADA BALINAS FLORES
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JUDGE, 449TH D.C.

Fixed Asset Division requires proof of insurance from the Hidalgo County Safety Division and a copy of the judgment in order to issue an asset tag for vehicles forfeited to HIDTA.

If the vehicle is not placed in use, a transfer form is prepared by HIDTA Accountant III and the vehicle is declared surplus. Until the auction is conducted, the vehicle is safeguarded at Rod Robertson Auto Auctions. In addition, a certificate of title is not obtained for vehicles to be auctioned.

The Purchasing Department is responsible for conducting the sale of assets. The Purchasing Department receives the proceeds from the sale of assets from Rod Robertson Auto Auctions and prepares a "Purchasing Department/Fixed Asset Division Auction Report" that details the manner in which the auction proceeds will be distributed. The proceeds are then deposited with the Hidalgo County Treasurer.

HIDTA maintains the BADGE and the Performance Management Process (PMP). BADGE is a police records management system, used by HIDTA to document when assets are placed and removed from the evidence room. BADGE is used to document the chain of custody for items seized and maintained as evidence. The Performance Management Process (PMP) is utilized to identify and track information about HIDTA-funded training, information and intelligence sharing, drug and asset seizures, and case support. The PMP database and BADGE work hand in hand in cooperation and synchronize the activity with that of the other. The Intelligence Analyst inputs information obtained from the Badge System into the PMP database. The PMP database is continuously reviewed and randomly audited by HIDTA's Regional Office for accuracy. The Intelligence Analyst provides monthly PMP reports and Badge System reports to HIDTA's Accountant III, who creates a schedule of seized items based on said reports/information. In addition, on a monthly basis, HIDTA's Accountant III receives a copy of the HIDTA HB65 bank statement and balance sheet from the District Attorney's Accountant IV. Once the case has been disposed, the District Attorney's Legal Assistant from the Asset Forfeiture and Expunction Section provides a copy of the judgment to HIDTA's Accountant III, who is responsible for the preparation of the Chapter 59 Asset Forfeiture Report. The agent is also required to enter all seized vehicles in the "Vehicle Impound Log" binder managed by HIDTA Agents and the Accountant III.

Agreement for Auctioneer Services

On April 24, 2012, the Hidalgo County Commissioners Court entered into a contract with Rod Robertson Enterprise, Inc. for the provision of auctioneer and storage services. On April 30, 2013 and April 22, 2014, the Hidalgo County Commissioners Court approved one year extensions. The contract stipulates that with respect to any property seized by any law enforcement Agency of Hidalgo County, the auctioneer agrees to store such property for Hidalgo County for the period prior to any sale being conducted.

On April 28, 2015, the Hidalgo County Commissioners Court entered into a new contract with Rod Robertson Enterprise, Inc. for the provision of auctioneer and storage services. The contract was effective from May 3, 2015 to May 2, 2016.

Scope and Methodology:

The scope of our audit was limited to a review of all seized currency and personal property for which an agent's affidavit was made available to the County Auditor's Office for review and all forfeited currency and personal property for which a final judgment was rendered and recorded in *Odyssey*, the County's justice information system, for the period of January 1, 2015 through December 31, 2015.

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

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

In planning and performing our review, we reviewed applicable statutes, policies and procedures, and applicable local agreements. The following procedures were performed:

1. Compared Chapter 59 revenue and expenditure reports generated from *alio*, the County's financial accounting system, and the "Purchasing Department/Fixed Asset Division Auction Report" to HIDTA's

HIDALGO COUNTY DISTRICT JUDGES

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

RODOLFO DELGADO
JUDGE, 93RD D.C.

J. R. "BOBBY" FLORES
JUDGE, 135TH D.C.

ROSE GUERRA REYNA
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JUDGE, 381TH D.C.

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JUDGE, 448TH D.C.

- Chapter 59 Asset Forfeiture Report to determine if all Chapter 59 revenues and expenditures were reported.
2. Generated "Cases filed" and "Cases disposed" index reports for the period of January 1, 2015 to December 31, 2015 from *Odyssey* to determine if all seized, forfeited, and property returned to respondents was reported on HIDTA's Chapter 59 Asset Forfeiture Report.
 3. Reviewed expenditures from HIDTA's Chapter 59 Forfeiture Fund to determine if expenses were for law enforcement purposes pursuant to CCP§59.06 (c).
 4. Requested inventory reports for HIDTA from Rod Robertson Enterprise, Inc. to determine if the 53 Chapter 59 vehicles and other property seized/forfeited (including those vehicles seized and forfeited in prior years) were held at Rod Robertson Enterprise Inc., as of the year ended December 31, 2015.
 5. Reviewed revenue reports generated from *alio* and the "Purchasing Department/Fixed Asset Division Auction Report" to determine if 100% of the auction proceeds were apportioned to HIDTA within 30 days of said sale pursuant to the local agreement.
 6. Reviewed the affidavit prepared by the seizing officer and the certificate of deposit receipt to determine if a certificate of deposit was opened within 72 hours of seizure for the amount seized.
 7. Reviewed the "District Attorney Investigation Funds Accounting Control Sheet" and supporting documentation to determine if court costs were only paid to the District Clerk for cases where forfeitures were greater than \$2,500.00.
 8. Requested to review written policies and procedures in place to determine if HIDTA has implemented formal policies and procedures for the proper accounting and reporting of seizures and forfeitures. In addition, inquired whether seizures were promptly recorded and controlled by using pre-numbered official receipt forms.

Conclusion:

Based on the results of our audit, we have determined that generally Chapter 59 seizures, forfeitures, receipts, and expenditures were properly accounted and reported; however, improvements could be made to the system of internal controls for the accounting and reporting of Chapter 59 seizures, forfeitures, receipts, and expenditures. More specifically, the following was noted:

1. All Chapter 59 revenues (\$946,668.27) and expenditures (\$89,292.41) recorded in *alio* and the "Purchasing Department/Fixed Asset Division Auction Report" were reported on HIDTA's Chapter 59 Asset Forfeiture Report.
2. A review of the "Cases filed" and "Cases disposed" index reports generated from *Odyssey* for the period of review revealed that HIDTA seized cash totaling \$2,654,249.38; 22 motor vehicles; and 25 other property (assorted jewelry). In addition, cash totaling \$855,543.01; 16 motor vehicles; and 1 real property were forfeited (awarded) to HIDTA. Furthermore, 4 vehicles and 1 real property was returned to respondents. The seizures and forfeitures were properly reported on HIDTA's Chapter 59 Asset Forfeiture Report.
3. All expenditures from HIDTA's Chapter 59 Forfeiture Fund were incurred for law enforcement purposes pursuant to CCP §59.06 (c).
4. Of the 53 Chapter 59 vehicles and other property selected:
 - 25 (24 vehicles and 1 other property) were on Rod Robertson Enterprise, Inc. inventory listing.
 - 28 (3 vehicles and 25 other property) were not on Robertson Enterprise, Inc. inventory listing; however:
 - 2 vehicles and 25 other property were physically identified and located at HIDTA.
 - 1 vehicle (boat) was located at South Point Marina.
5. Auctions for sale of forfeited assets were held during the months of March, August, and December 2015. All (100%) of the auction proceeds were apportioned to HIDTA's Chapter 59 Forfeiture Fund within thirty (30) days of sale.
6. 17 cash seizures were made by HIDTA during the period of review, as follows:
 - 12 certificates of deposit were opened within 72 hours of seizure for the amount seized.
 - 5 certificates of deposit were opened for the amount seized; however, the certificates of deposit were opened 1 to 6 days late.
7. There were 20 cases related to 15 vehicles sold and funds seized during the period in review. Of 20 cases, court costs were not paid to the District Clerk in 3 cases in which vehicles were sold for more than \$2,500.00.
8. Formal policies and procedures have not been developed and implemented by HIDTA regarding Chapter 59 seizures, forfeitures, receipts, and expenditures. In addition, seizures are not recorded and controlled by

HIDALGO COUNTY DISTRICT JUDGES

LUIS M. SINGLETERRY
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JUDGE, 312ND D.C.

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JUDGE, 430TH D.C.

JESSE CONTRERAS
JUDGE, 449TH D.C.

using pre-numbered official receipt forms. Instead, a non pre-numbered form is utilized to account for seizures. A copy of the form, which contains the seizure date, time, case number, description of items and signatures of the seizing agent, witness, and respondent, is provided to the respondent.

Recommendation:

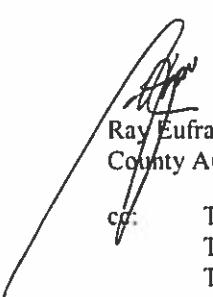
In our opinion, the issues identified during our review could be addressed by developing and implementing formal policies and procedures for the proper accounting and reporting of Chapter 59 seizures, forfeitures, receipts, and expenditures. At a minimum, procedures should require HIDTA to:

1. Ensure that certificates of deposit are opened within 72 hours of seizure as required by CCP §59.03 (c).
2. Ensure that court costs are paid to the District Clerk for personal property cases that generate auction proceeds greater than \$ 2,500.00.
3. Develop and implement formal policies and procedures for the proper accounting and reporting of Chapter 59 seizures and forfeitures. In addition, ensure seizures are recorded and controlled by using a pre-numbered form. The form should require the signatures of the agent counting and witness verifying the seizure. In addition, the respondent's signature, if possible, should be obtained and documented on the form.

Please provide a management response to finding 6 through 8 noted in the conclusion section and the recommendations noted above by June 24, 2016. Your prompt response will be greatly appreciated.

If you have any questions or would like to schedule a meeting to discuss the above noted recommendations, please call Ricardo Nunez, 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 Eufracio, CPA
County Auditor

cc: The Honorable Ramon Garcia, County Judge
The Honorable Arturo C. Cuellar, 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 Ricardo Rodriguez, Jr., Hidalgo County Criminal District Attorney
Mr. Valde Guerra, County Executive Officer
Mr. Kent Richardson, Assistant Attorney General

HIDALGO COUNTY DISTRICT JUDGES

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

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JUDGE, 430TH D.C.

JESSE CONTRERAS
JUDGE, 449TH D.C.

COUNTY OF HIDALGO

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



June 6, 2016

The Honorable Celestino Avila, Jr.
Hidalgo County Constable, Precinct 1
1902 Joe Stephens Suite 303
Weslaco, TX 78596

Re: Audit of the Chapter 59 Asset Forfeiture Audit Report by Law Enforcement Agency
For the Year Ended December 31, 2015
Audit No. 2016-05

Dear Constable Avila:

We have completed an audit of the Chapter 59 Asset Forfeiture Audit Report by Law Enforcement Agency for the Year Ended December 31, 2015 pursuant to Code of Criminal Procedure §59.06 (g)(1), Local Government Code §115.001, Local Government Code §115.0035, and our annual audit plan. The objective of our audit was to determine if Chapter 59 seizures, forfeitures, receipts, and expenditures were properly accounted and reported.

Background:

Code of Criminal Procedure (CCP) Chapter 59 "Forfeiture of Contraband" provides the Constable Precinct 1 with the authority to confiscate, forfeit, and dispose of contraband. Chapter 59 defines "contraband" as property of any nature (including real, personal, tangible, or intangible property) that is used or intended for use in the commission of certain enumerated felonies, Class A and Class B misdemeanors, or gained, acquired, and/or used to facilitate the commission of certain enumerated felonies and misdemeanors.

Local Government Code (LGC) §115.0035(b) provides that "at least once each county fiscal year, or more often if the county auditor desires, the auditor shall, without advance notice, fully examine the accounts of all precinct, county and district officials." LGC §115.0035(a) defines "accounts" as all public funds that are subject to the control of any precinct, county or district official, including the accounts of law enforcement agencies and the attorney for the state composed of money and proceeds of property seized.

For the year ended December 31, 2015, Constable Precinct 1 seized cash totaling \$1,260.00 and 4 motor vehicles. Cash was not forfeited; however, 1 motor vehicle was forfeited to Constable Precinct 1 and no property was returned to respondents.

Pursuant to CCP §59.03 (c), a peace officer having custody of property must provide to the District Attorney a sworn statement that contains a schedule of the property seized, an acknowledgment that the officer has seized the property, and a list of the officer's reasons for the seizure. In addition, "not later than 72 hours after the seizure, the peace officer shall: (1) place the property under seal; (2) remove the property to a place ordered by the court; or (3) require a law enforcement agency of the state or a political subdivision to take custody of the property and move it to a proper location."

Pursuant to CCP §59.04 (a) & (b), the District Attorney must commence forfeiture proceedings by filing a notice of the seizure and intended forfeiture (petition) with the District Clerk's Office not later than the 30th day after the date of the seizure.

Pursuant to CCP §59.05 (b) & (e), forfeiture proceedings are conducted in accordance with rules and principles governing civil cases. If the court finds that the state has proven by a preponderance of the evidence that all or part of the seized property is subject to forfeiture, the judge shall forfeit the property to the state. Pursuant to CCP §59.06 (f), a final judgment of forfeiture perfects the state's title to the forfeited property.

HIDALGO COUNTY DISTRICT JUDGES

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Pursuant to CCP §59.05 (f), the District Clerk is entitled to court costs in forfeitures to the state of an amount greater than \$2,500 as in other civil proceedings.

Pursuant to CCP §59.06 (a), all forfeited property is administered by the District Attorney, acting as the agent of the state, in accordance with accepted accounting practices and with the provisions of any local agreement entered into between the District Attorney and law enforcement agencies (LEAs). If a local agreement has not been executed, the property shall be sold on the 75th day after the date of the final judgment of forfeiture at public auction under the direction of the county sheriff. Proceeds of the sale must be distributed in accordance with CCP §59.06.

Pursuant to CCP §59.06 (b), if a local agreement exists between the District Attorney and the LEA, the District Attorney may transfer the property to the LEA. Furthermore, CCP §59.06 (c) states, if a local agreement exists between the District Attorney and the LEA, all money, securities, negotiable instruments, stocks or bonds, or things of value, or proceeds from the sale of those items shall be deposited, after the deduction of court costs which the District Clerk is entitled, into one or more of the following funds: (1) a special fund in the county treasury for the benefit of the District Attorney's Office, to be used by the District Attorney solely for the official purposes of his office; or (2) a special fund in the county treasury if distributed to a county LEA, to be used solely for law enforcement purposes, such as salaries and overtime pay for officers, officer training, specialized investigative equipment and supplies, and items used by officers in direct law enforcement duties.

CCP §59.06 (d) states that awarded proceeds may be spent by a law enforcement agency after a detailed budget has been submitted to the commissioners court. A budget was not submitted to Commissioners Court for approval and expenditures were not incurred by Constable Precinct 1 for the year ended December 31, 2015.

Pursuant to CCP §59.06 (d-3), an expenditure of proceeds received under this chapter is considered to be for a law enforcement purpose if the expenditure is made for an activity of a law enforcement agency that relates to the criminal and civil enforcement of the laws of the State, including an expenditure made for: (1) equipment, including vehicles, computers, firearms, protective body armor, furniture, software, uniforms, and maintenance equipment; (2) supplies, including office supplies, mobile phone and data account fees for employees, and internet services; (3) investigative and training-related travel expenses, including payment for hotel rooms, airfare, meals, rental of and fuel for a motor vehicle, and parking; (4) conferences and training expenses, including fees and materials; (5) investigative costs, including payments to informants and lab expenses; (6) crime prevention and treatment programs; (7) facility costs, including building purchases, lease payments, remodeling and renovating, maintenance, and utilities; (8) witness-related costs, including travel and security; and (9) audit costs and fees, including audit preparation and professional fees.

Transportation Code §501.022 (a)(2) states "the owner of a motor vehicle registered in this state may not operate or permit the operation of the vehicle on a public highway until the owner obtains: (A) title and registration for the vehicle; or (B) a receipt evidencing title for registration purposes only under Section 501.029. Transportation Code §501.022 (b) states "a person may not operate a motor vehicle registered in this state on a public highway if the person knows or has reason to believe that the owner has not obtained a title for the vehicle." Transportation Code §501.022 (c) states "the owner of a motor vehicle that is required to be titled and registered in this state must obtain a title to the vehicle before selling or disposing of the vehicle."

Local Agreement Between District Attorney's Office and Constable Precinct 1

On November 27, 2006, the Hidalgo County District Attorney and Constable Precinct 1 entered into a local agreement pursuant to CCP §59.06 (b). According to the local agreement, Constable Precinct 1 is responsible for paying all court costs, attorney ad-litem fees, depositions, title searches, title policies, confidential informants, and all costs related to forfeitures of real estate and personal property.

Personal Property (Vehicles, jewelry, phones, etc...) - If forfeited vehicles are not used for law enforcement purposes, the vehicles are to be sold and the proceeds are to be disbursed 50% to Constable Precinct 1 and 50% to the District Attorney's Office. Constable Precinct 1 has all interest in forfeited vehicles that are to be used for law enforcement purposes. Constable Precinct 1 is responsible for the use and upkeep of the vehicles and obtaining a certificate of title.

All property seized, except for currency, bank accounts, negotiable instruments, and jewelry shall be kept in the possession of the Constable Precinct 1. Currency, bank accounts, negotiable instruments and jewelry shall be held and maintained by the District Attorney until a final disposition is ordered. All other personal property not suitable or desired for use shall be forfeited to the District Attorney and sold at public auction. The proceeds after

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JUDGE, 430th D.C.

JESSE CONTRERAS
JUDGE, 448th D.C.

deductions of sale expenses shall be disbursed 50% to the Constable Precinct 1 and 50% to the District Attorney's Office.

Real Estate- Upon the sale of real estate, all costs are to be paid from the final sum received, with the remaining amount to be paid according to the percentages listed under "currency" below.

The proceeds from the sale of real, personal, tangible or intangible property shall be apportioned within thirty (30) days of said sale.

Currency- disbursed and divided as follows, after the payment of court costs:

Amount	Constable Precinct 1	District Attorney's Office
Over \$100,000	65%	35%
Over \$50,000 to \$100,00	60%	40%
\$50,000 and less	50%	50%

All interest accumulated from any forfeited contraband shall be paid to the District Attorney.

On November 23, 2015, the Hidalgo County District Attorney and Constable Precinct 1 entered into a new local agreement pursuant to CCP §59.06 (b). According to the local agreement, Constable Precinct 1 is responsible for paying all court costs, attorney ad-litem fees, depositions, title searches, title policies, confidential informants, storage costs, and all other related costs in the forfeiture of real estate, currency, banking accounts and negotiable instruments.

Personal Property (Vehicles, laptops, computers, cell phones, weapons, etc...)- If personal property, including vehicles retained by Constable Precinct 1 are to be sold, net proceeds from the sale of said property, after deduction of costs, is to be divided 75% to Constable Precinct 1 and 25% to the District Attorney.

If personal property, including vehicles that are retained by Constable Precinct 1 for law enforcement purposes are at any time decommissioned and then sold, net proceeds from the sale of said property, after deduction of costs above described, is to be divided as follows: 75% to Constable Precinct 1 and 25% to the State's Attorney.

All property seized, except for currency, bank accounts, negotiable instruments, and jewelry, shall be kept in the possession of the Constable Precinct 1. Constable Precinct 1 shall account for all seized property in their possession until the property is disposed of by court order.

All other personal property, not suitable or desired for use, shall be forfeited to the District Attorney and sold at public auction. The net proceeds of said sale of said property, after deductions of sale expenses, shall be divided 60% to the Constable Precinct 1 and 40% to the District Attorney.

Real Estate- Upon the sale of real estate, all costs are to be paid from the final sum received, with the remaining amount to be paid according to the percentages listed under "currency" below.

Proceeds from the sale of real, personal, tangible, or intangible property subject to the agreement shall be apportioned within thirty (30) days of said sale.

Currency- disbursed and divided as follows, after the payment of court costs:

Amount	Constable Precinct 1	District Attorney's Office
Over \$50,000	70%	30%
Less than \$50,000	60%	40%

Jewelry will be sold and its proceeds divided 60% to Constable Precinct 1 and 40% to the District Attorney.

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Constable Precinct 1 Procedures

The Constable Precinct 1 Office developed and implemented formal policies and procedures for the seizure and forfeiture of currency and property during the period in review. Seized funds are counted and confirmed by the seizing deputy and a credible witness; however, pre-numbered official receipts are not used to document the count. In addition, funds are placed in the Constable Precinct 1 vault until deposited. A copy of the bank receipt must be submitted to the District Attorney's Office along with the Asset Forfeiture Intake Sheet.

Deputy Constables are required to call Rod Robertson Enterprise, Inc. to tow and store vehicles and/or property pending forfeiture proceedings. Before releasing vehicle(s) and or property to Rod Robertson Enterprise, Inc., Deputy Constables conduct a full inspection and inventory of the seized vehicle(s) and/or property. Deputy Constables are required to include photographs with seizure documents.

The following documents must be turned in to the District Attorney's Office before the 30th day after the date of the offense:

- Asset Forfeiture intake sheet
- Officer Sworn Affidavit
- Vehicle Registration Form
- Preliminary Offense Report
- Detailed Report
- Complete Wrecker Inventory Form
- Intake Sheet Receipt

A log of all seized property will be kept by the Hidalgo County Constable Precinct 1. The log will indicate the status of the property, location and condition.

Agreement for Auctioneer Services

On April 24, 2012, the Hidalgo County Commissioners Court entered into a contract with Rod Robertson Enterprise, Inc. for the provision of auctioneer and storage services. On April 30, 2013 and April 22, 2014, the Hidalgo County Commissioners Court approved one year extensions. The contract stipulates that with respect to any property seized by any law enforcement agency of Hidalgo County, the auctioneer agrees to store such property for Hidalgo County for the period prior to any sale being conducted.

On April 28, 2015, the Hidalgo County Commissioners Court entered into a new contract with Rod Robertson Enterprise, Inc. for the provision of auctioneer and storage services. The contract was effective from May 3, 2015 to May 2, 2016.

Scope and Methodology:

The scope of our audit was limited to a review of all seized currency and personal property for which an agent's affidavit was made available to the County Auditor's Office for review and all forfeited currency and personal property for which a final judgment was rendered and recorded in *Odyssey*, the County's justice information system, for the period of January 1, 2015 through December 31, 2015.

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

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

In planning and performing our review, we reviewed applicable statutes, policies and procedures, and applicable local agreements. The following procedures were performed:

1. Compared Chapter 59 revenue and expenditure reports generated from *alio*, the County's financial accounting system, and the "Purchasing Department/Fixed Asset Division Auction Report" to Constable Precinct 1's Chapter 59 Asset Forfeiture Report to determine if all revenues and expenditures were reported;

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2. Generated "Cases filed" and "Cases disposed" index reports for the period of January 1, 2015 to December 31, 2015 from *Odyssey* to determine if all seized, forfeited, and property returned to respondents was reported on Constable Precinct 1's Chapter 59 Asset Forfeiture Report;
3. Reviewed expenditures from the Constable Precinct 1 Chapter 59 Fund to determine if expenditures were incurred for law enforcement purposes pursuant to CCP §59.06 (c);
4. Selected 6 vehicles, 1 camper, 2 folding tables, 5 plastic tables, 3 lamps, 24 brown chairs, 5 folding chairs, 7 ice chests, and various sizes of lumber held at Rod Robertson Enterprise, Inc. (including property seized and forfeited from prior years) as of the year ended December 31, 2015 for identification.
5. Reviewed revenue reports generated from *alio* and the "Purchasing Department/Fixed Asset Division Auction Report" to determine if auction proceeds were disbursed to Constable Precinct 1 and apportioned within 30 days of said sale pursuant to the local agreement in place.
6. Verified on *Odyssey* if court costs were paid to the District Clerk for cases that generated auction proceeds greater than \$ 2,500.00.
7. Requested to review the policies and procedures in place to determine if the Constable Precinct 1 Office had implemented formal procedures for the proper accounting and reporting of seizures and forfeitures. In addition, inquired whether seizures were promptly recorded and controlled by using pre-numbered official receipt forms.

Conclusion:

Based on the results of our audit, we have determined that generally Chapter 59 seizures, forfeitures, receipts, and expenditures were properly accounted and reported; however, improvements could be made to the system of internal controls for the accounting and reporting of Chapter 59 seizures, forfeitures, receipts, and expenditures. More specifically, the following was noted:

1. All Chapter 59 revenues (\$2,688.00) recorded in *alio* and the "Purchasing Department/Fixed Asset Division Auction Report" were reported on the Chapter 59 Asset Forfeiture Report. According to *alio*, Constable Precinct 1 did not incur expenditures during the period of review.
2. A review of the "Cases filed" and "Cases disposed" index reports generated from *Odyssey* for the period of review revealed that there were \$1,260.00 seized, 4 vehicles seized, 1 vehicle forfeited, and no property was returned to respondents. All items were properly reported on the Chapter 59 Asset Forfeiture Report.
3. There were no expenditures during the reporting year ended in December 31, 2015.
4. Of the items selected for physical identification:
 - 5 vehicles, 1 camper, 21 brown chairs, 3 lamps, 2 folding tables, 4 folding chairs, 5 plastic tables and various sizes of lumber were physically located at Rod Robertson Enterprise, Inc.
 - 1 vehicle and 3 ice chests were physically located at the Constable Precinct 1 Office.
 - 4 ice chests, 1 folding chair, and 3 brown chairs were not physically located. According to Constable Precinct 1 staff, the items were left at Apollo Towing in prior years; however, a police report will be filed since the items cannot be located.
5. Auction proceeds totaling \$2,688.00 were generated from the sale of 6 vehicles forfeited to Constable Precinct 1 (1 vehicle forfeited during the period in review and 5 vehicles forfeited in prior years). Auctions held in March and August were apportioned as follows:
 - Proceeds for the March auction were receipted by the Treasurer's Office within 30 days of said sale and were apportioned pursuant to the local agreement.
 - Proceeds for the August auction were receipted by the Treasurer's Office within 30 days of said sale; however, the proceeds were not apportioned pursuant to the local agreement (50% to Constable Precinct 1 and 50% to the District Attorney). Instead, 100% of the auction proceeds were apportioned to Constable Precinct 1.
6. Court costs were not paid to the District Clerk for 1 case in which a forfeited vehicle generated auction proceeds greater than \$ 2,500.00 as required by CCP §59.05 (f).
7. Formal policies and procedures have been developed and implemented by the Constable Precinct 1 Office regarding Chapter 59 seizures and forfeitures; however, the policies and procedures do not include procedures for receipts and expenditures. In addition, pre-numbered official receipt forms were not utilized to record and control seizures.

Recommendation:

In our opinion, the issues identified during our review could be addressed by developing and implementing formal policies and procedures for the proper accounting and reporting of Chapter 59 seizures, forfeitures, receipts, and expenditures. At a minimum, procedures should require Constable Precinct 1 Office to:

HIDALGO COUNTY DISTRICT JUDGES

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JUDGE, 43RD D.C.

JESSE CONTRERAS
JUDGE, 44TH D.C.

1. Ensure that the Constable Precinct 1 Office utilizes the County's contracted vendor Rod Robertson Enterprise, Inc. for auctioneer and storage services. In addition, a police report should be obtained for the items not located.
2. Coordinate with Purchasing Department to ensure that the proceeds from the sale of assets are apportioned pursuant to the local agreement.
3. Ensure that court costs are paid to the District Clerk for personal property cases that generate auction proceeds greater than \$ 2,500.00.
4. Ensure that seizures are recorded and controlled by using pre-numbered forms. The forms should require the signature of the agent counting and witness verifying the seizure. In addition, the respondent's signature, if possible, should be obtained and documented on the receipt form.

Please provide a management response to finding 4 through 7 noted in the conclusion section and the recommendations noted above by June 17, 2016. Your prompt response will be greatly appreciated.

If you have any questions or would like to schedule a meeting to discuss the above noted recommendations, please call Vivian Garza, Internal Auditor I, at 318-2511 ext. 4654, Letty Chavez, Compliance Audit Supervisor, at ext.4651, Arcy B. Duran, CPA, Director of Audit, at ext. 4644, Linda Fong, First Assistant Auditor, at ext. 4668, or me at ext. 4604.

Respectfully,


Ray Eufrazio, CPA
County Auditor

cc: The Honorable Ramon Garcia, County Judge
The Honorable Arturo C. Cuellar, 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 Ricardo Rodriguez, Jr., Hidalgo County Criminal District Attorney
The Honorable Laura Hinojosa, Hidalgo County District Clerk
Mr. Valde Guerra, County Executive Officer
Mr. Kent Richardson, Assistant Attorney General

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JESSE CONTRERAS
JUDGE, 448TH D.C.

COUNTY of HIDALGO

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



EDINBURG, TEXAS 78539

June 6, 2016

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

Re: Audit of the Chapter 59 Asset Forfeiture Audit Report by Law Enforcement Agency
For the Year Ended December 31, 2015
Audit No. 2016-06

Dear Constable Cantu:

We have completed an audit of the Chapter 59 Asset Forfeiture Audit Report by Law Enforcement Agency for the year ended December 31, 2015 pursuant to Code of Criminal Procedure §59.06 (g)(1), Local Government Code §115.001, Local Government Code §115.0035, and our annual audit plan. The objective of our audit was to determine if Chapter 59 seizures, forfeitures, receipts, and expenditures were properly accounted and reported.

Background:

Code of Criminal Procedure (CCP) Chapter 59 "Forfeiture of Contraband" provides the Constable Precinct 2 with the authority to confiscate, forfeit, and dispose of contraband. Chapter 59 defines "contraband" as property of any nature (including real, personal, tangible, or intangible property) that is used or intended for use in the commission of certain enumerated felonies, Class A and Class B misdemeanors, or gained, acquired, and/or used to facilitate the commission of certain enumerated felonies and misdemeanors.

Local Government Code (LGC) §115.0035(b) provides that "at least once each county fiscal year, or more often if the county auditor desires, the auditor shall, without advance notice, fully examine the accounts of all precinct, county and district officials." LGC §115.0035(a) defines "accounts" as all public funds that are subject to the control of any precinct, county or district official, including the accounts of law enforcement agencies and the attorney for the state composed of money and proceeds of property seized.

For the year ended December 31, 2015, Constable Precinct 2 did not have any cash seizures; however, 4 motor vehicles were seized. In addition, no cash was forfeited; however, 6 motor vehicles were forfeited to the Constable Precinct 2 Office and 1 vehicle was returned to a respondent.

Pursuant to CCP §59.03 (c), a peace officer having custody of property must provide to the District Attorney a sworn statement that contains a schedule of the property seized, an acknowledgment that the officer has seized the property, and a list of the officer's reasons for the seizure. In addition, "not later than 72 hours after the seizure, the peace officer shall: (1) place the property under seal; (2) remove the property to a place ordered by the court; or (3) require a law enforcement agency of the state or a political subdivision to take custody of the property and move it to a proper location."

Pursuant to CCP §59.04 (a) & (b), the District Attorney must commence forfeiture proceedings by filing a notice of the seizure and intended forfeiture (petition) with the District Clerk's Office not later than the 30th day after the date of the seizure.

Pursuant to CCP §59.05 (b) & (e), forfeiture proceedings are conducted in accordance with rules and principles governing civil cases. If the court finds that the state has proven by a preponderance of the evidence that all or part of

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JUDGE, 312TH D.C.

NOE GONZALEZ
JUDGE, 370TH D.C.
OVERSEER

LETICIA LOPEZ
JUDGE, 389TH D.C.

AIDA SALINAS FLORES
JUDGE, 396TH D.C.

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

JESSE CONTRERAS
JUDGE, 448TH D.C.

the seized property is subject to forfeiture, the judge shall forfeit the property to the state. Pursuant to CCP § 59.06 (f), a final judgment of forfeiture perfects the state's title to the forfeited property.

Pursuant to CCP §59.05 (f), the District Clerk is entitled to court costs in forfeitures to the state of an amount greater than \$2,500 as in other civil proceedings.

Pursuant to CCP §59.06 (a), all forfeited property is administered by the District Attorney, acting as the agent of the state, in accordance with accepted accounting practices and with the provisions of any local agreement entered into between the District Attorney and law enforcement agencies (LEAs). If a local agreement has not been executed, the property shall be sold on the 75th day after the date of the final judgment of forfeiture at public auction under the direction of the county sheriff. Proceeds of the sale must be distributed in accordance with CCP §59.06.

Pursuant to CCP §59.06 (b), if a local agreement exists between the District Attorney and the LEA, the District Attorney may transfer the property to the LEA. Furthermore, CCP §59.06 (c) states, if a local agreement exists between the District Attorney and the LEA, all money, securities, negotiable instruments, stocks or bonds, or things of value, or proceeds from the sale of those items shall be deposited, after the deduction of court costs which the District Clerk is entitled, into one or more of the following funds: (1) a special fund in the county treasury for the benefit of the District Attorney's Office, to be used by the District Attorney solely for the official purposes of his office; or (2) a special fund in the county treasury if distributed to a county LEA, to be used solely for law enforcement purposes, such as salaries and overtime pay for officers, officer training, specialized investigative equipment and supplies, and items used by officers in direct law enforcement duties.

CCP §59.06 (d) states that awarded proceeds may be spent by a law enforcement agency after a detailed budget has been submitted to commissioners court. The Constable Precinct 2 Office did not have a budget for the year ended December 31, 2015 and did not incur expenditures.

Pursuant to CCP §59.06 (d-3), an expenditure of proceeds received under this chapter is considered to be for a law enforcement purpose if the expenditure is made for an activity of a law enforcement agency that relates to the criminal and civil enforcement of the laws of the State, including an expenditure made for: (1) equipment, including vehicles, computers, firearms, protective body armor, furniture, software, uniforms, and maintenance equipment; (2) supplies, including office supplies, mobile phone and data account fees for employees, and internet services; (3) investigative and training-related travel expenses, including payment for hotel rooms, airfare, meals, rental of and fuel for a motor vehicle, and parking; (4) conferences and training expenses, including fees and materials; (5) investigative costs, including payments to informants and lab expenses; (6) crime prevention and treatment programs; (7) facility costs, including building purchases, lease payments, remodeling and renovating, maintenance, and utilities; (8) witness-related costs, including travel and security; and (9) audit costs and fees, including audit preparation and professional fees.

Local Agreement Between District Attorney's Office and Constable Precinct 2

On November 16, 2010, the Hidalgo County District Attorney and Constable Precinct 2 entered into a local agreement pursuant to CCP §59.06 (b). According to the local agreement, Constable Precinct 2 is responsible for paying all court costs, attorney ad-litem fees, depositions, title searches, title policies, confidential informants, and all costs related to forfeitures of real estate and personal property.

Personal Property (Vehicles, jewelry, phones, etc...) - If forfeited vehicles are not used for law enforcement purposes, the vehicles are to be sold and the proceeds are to be disbursed 50% to Constable Precinct 2 and 50% to the District Attorney's Office. Constable Precinct 2 has all interest in forfeited vehicles that are to be used for law enforcement purposes. Constable Precinct 2 is responsible for the use and upkeep of the vehicles and obtaining a certificate of title.

All property seized, except for currency, bank accounts, negotiable instruments, and jewelry shall be kept in the possession of the Constable Precinct 2. Currency, bank accounts, negotiable instruments and jewelry shall be held and maintained by the District Attorney until a final disposition is ordered. All other personal property not suitable or desired for use shall be forfeited to the District Attorney and sold at public auction. The proceeds after deductions of sale expenses shall be disbursed 50% to the Constable Precinct 2 and 50% to the District Attorney's Office.

Real Estate- Upon the sale of real estate, all costs are to be paid from the final sum received, with the remaining amount to be paid according to the percentages listed under "currency" below.

Currency- disbursed and divided as follows, after the payment of court costs:

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.

ROSÉ GUERRA REYNA
JUDGE, 204th D.C.

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

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

NOÉ GONZALEZ
JUDGE, 379th D.C.
OVERSEER

LETICIA LOPEZ
JUDGE, 388th D.C.

ADA SALINAS FLORES
JUDGE, 394th D.C.

ISRAEL RAMON, JR.
JUDGE, 400th D.C.

JESSE CONTRERAS
JUDGE, 449th D.C.

Amount	Constable Precinct 2	District Attorney's Office
Over \$100,000	65%	35%
Over \$50,000 to \$100,00	60%	40%
\$50,000 and less	50%	50%

All interest accumulated from any forfeited contraband shall be paid to the District Attorney.

On June 30, 2015, the Hidalgo County District Attorney and the Constable Precinct 2 entered into a new local agreement pursuant to CCP §59.06 (b). According to the agreement, Constable Precinct 2 agrees to pay all court costs, attorney ad litem fees, depositions, title searches, title policies, confidential informants, storage costs, and all other related costs in the forfeiture of vehicles and all other personal property.

Personal Property (Vehicles, laptops, computers, cell phones, weapons, etc...) - If personal property, including vehicles retained by the Law Enforcement Agency are to be sold, net proceeds from the sale of said property, after deduction of costs above described, is to be divided 75% to Constable Precinct 2 and 25% to the District Attorney.

If personal property, including vehicles that are retained by Constable Precinct 2 for law enforcement purposes are at any time decommissioned and then sold, net proceeds from the sale of said property, after deduction of costs above described, is to be divided 75% to Constable Precinct 2 and 25% to the District Attorney.

All property seized, except for currency, bank accounts, negotiable instruments, and jewelry, shall be kept in the possession of the Constable Precinct 2. Constable Precinct 2 shall account for all seized property in their possession until the property is disposed of by court order.

All other personal property, not suitable or desired for use, shall be forfeited to the District Attorney and sold at public auction. The net proceeds of said sale of said property, after deductions of sale expenses, shall be divided 60% to the Constable Precinct 2 and 40% to the District Attorney.

Real Estate- Upon the sale of real estate, all costs are to be paid from the final sum received, with the remaining amount to be paid according to the percentages listed under "currency" below.

Proceeds from the sale of real, personal, tangible, or intangible property subject to the agreement shall be apportioned within thirty (30) days of said sale.

Currency- disbursed and divided as follows, after the payment of court costs:

Amount	Constable Precinct 2	District Attorney's Office
Over \$50,000	70%	30%
Less than \$50,000	60%	40%

Jewelry will be sold and its proceeds divided 60% to Constable Precinct 2 and 40% to the District Attorney.

Constable Precinct 2 Procedures

Hidalgo County Constable Precinct 2's policy for Civil Asset forfeitures allows the officers to utilize the fullest extent of the forfeiture provisions available by state and federal drug laws. State and federal laws provide officers with authority to initiate proceedings to legally seize any and all property that criminals use for or derive from criminal activity. If an officer has probable cause to believe that property defined in the policy is subject to forfeiture, the officer may proceed with forfeiture proceedings.

Any deputy seeking to initiate a seizure and forfeiture of vehicles, properties, and/or monies will forward all required documents to the designated Supervisor, Chief Deputy, or Constable for review and approval. Once approved, the Deputy will submit the file to the District Attorney's Office Civil Forfeiture Division, while maintaining a custodial file. The Deputy will serve as the Constable's Office liaison to the District Attorney's Office Civil Forfeiture Division to ensure the Constable's Office adheres to all Texas Forfeiture Laws. Deputies are responsible for determining if the item(s) was used in the commission of a drug-related or other qualifying felony and subject to seizure.

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ROSE GUERRA REYNA
JUDGE, 208TH D.C.

JUAN R. PARTIDA
JUDGE, 213TH D.C.

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JUDGE, 332ND D.C.

NOE GONZALEZ
JUDGE, 370TH D.C.
OVERSEER

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JUDGE, 389TH D.C.

AIDA BALINAS FLORES
JUDGE, 398TH D.C.

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

JESSE CONTRERAS
JUDGE, 449TH D.C.

When cash and/or property is seized, the deputy is required to generate a synopsis report describing the circumstances of the seizure. The synopsis report must include any or all of the following documents: an asset forfeiture cover sheet, offense report, affidavits, search warrants, vehicle impoundment sheet (if applicable), vehicle registration information with lien enhancement (if applicable), arrest probable cause affidavit (if arrest was made), bank deposit slip (if applicable), seizure affidavit, criminal histories on all parties claiming interest in the items seized, motor pool mechanic review sheet (if applicable), vehicle estimate value utilizing NADA or Kelley Blue Book (if applicable), and picture of the seized property. If the seized property is a vehicle, photographs of all four sides of the vehicle depicting the license plates, VIN, odometer mileage, interior, any damage and special equipment must also be placed in the file.

The deputy handling the seizure is required to obtain the VIN of the vehicle. The vehicle is driven by deputy/investigator or towed by the wrecker service to the vehicle storage facility. The inventory section of a vehicle/property receipt shall be completed and all personal property removed. Any personal property not being held for evidence needs to be returned to the owner. The seizing or assisting officer will meet the wrecker driver at the vehicle storage facility, where the vehicle will be placed in storage. The seizing officer will secure the keys and turn them in as evidence.

The Purchasing Department is responsible for conducting the sale of assets. The Purchasing Department receives the proceeds from the sale of assets from Rod Robertson Auto Auctions and prepares a "Purchasing Department/Fixed Asset Division Auction Report" that details the manner in which the auction proceeds will be distributed. The proceeds are then deposited with the Hidalgo County Treasurer.

Agreement for Auctioneer Services

On April 24, 2012, the Hidalgo County Commissioners Court entered into a contract with Rod Robertson Enterprise, Inc. for the provision of auctioneer and storage services. On April 30, 2013 and April 22, 2014, the Hidalgo County Commissioners Court approved one year extensions.

On April 28, 2015, the Hidalgo County Commissioners Court entered into a new contract with Rod Robertson Enterprise, Inc. for the provision of auctioneer and storage services. The contract was effective from May 3, 2015 to May 2, 2016.

Scope and Methodology:

The scope of our audit was limited to a review of all seized currency and property for which an agent's affidavit was made available to the County Auditor's Office for review and all forfeited currency and property for which a final judgment was rendered and recorded on *Odyssey*, the County's justice information system, during the period of January 1, 2015 through December 31, 2015.

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

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

In planning and performing our review, we reviewed applicable statutes, policies and procedures, and the applicable interlocal agreements. The following procedures were performed:

1. Compared Chapter 59 revenue and expenditure reports generated from *alio*, the County's financial accounting system, and the "Purchasing Department/Fixed Asset Division Auction Report" to Constable Precinct 2's Chapter 59 Asset Forfeiture Report to determine if all revenues and expenditures were reported;
2. Generated "Cases filed" and "Cases disposed" index reports for the period of January 1, 2015 to December 31, 2015 from *Odyssey* to determine if all seized, forfeited, and property returned to respondents was reported on Constable Precinct 2's Chapter 59 Asset Forfeiture Report;
3. Reviewed expenditures from the Constable Precinct 2 Chapter 59 Fund to determine if expenditures were incurred for law enforcement purposes pursuant to CCP §59.06 (c);

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J. R. "BOBBY" FLORES
JUDGE, 179TH D.C.

ROSÉ GUERRA REYNA
JUDGE, 204TH D.C.

JUAN R. PARTIDA
JUDGE, 775TH D.C.

MARIO E. RAMIREZ, JR.
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OVERSEER

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JUDGE, 430TH D.C.

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JUDGE, 449TH D.C.

4. Selected 4 Chapter 59 vehicles held at Rod Robertson (including those vehicles seized and forfeited from prior years) as of the year ended December 31, 2015 for physical identification.
5. Verified on *Odyssey* if court costs were paid to the District Clerk for the personal property cases that generated auction proceeds greater than \$ 2,500.00.
6. Reviewed revenue reports generated from *alio* and the "Purchasing Department/Fixed Asset Division Auction Report" to determine if auction proceeds were disbursed to Constable Precinct 2 and the District Attorney Office and apportioned within 30 days of said sale pursuant to the local agreement in place.
7. Requested to review written policies and procedures in place to determine if the Constable Precinct 2 Office had implemented formal procedures for the proper accounting and reporting of seizures and forfeitures. In addition, inquired whether seizures were promptly recorded and controlled by using pre-numbered official receipt forms.

Conclusion:

Based on the results of our audit, we have determined that generally Chapter 59 seizures, forfeitures, receipts, and expenditures were properly accounted and reported; however, improvements could be made to the system of internal controls for the accounting and reporting of Chapter 59 seizures and sale proceeds. More specifically, the following was noted:

1. All Chapter 59 revenues (\$4,750.00) recorded in *alio* and the "Purchasing Department/Fixed Asset Division Auction Report" were reported on the Chapter 59 Asset Forfeiture Report. According to *alio*, Constable Precinct 2 did not incur expenditures during the period of review.
2. A review of the "Cases filed" and "Cases disposed" index reports generated from *Odyssey* for the period of review revealed that there were 4 vehicles seized, 6 vehicles forfeited, and 1 vehicle returned to a respondent. All items were properly reported on the Chapter 59 Asset Forfeiture Report.
3. There were no expenditures during the year ended December 31, 2015.
4. Of the items selected for physical identification:
 - 2 Vehicles were physically located at Rod Robertson Enterprise, Inc.
 - 2 Vehicles were returned to respondent.
 - 1 vehicle was returned due to a non-suit.
 - 1 vehicle was returned to the respondent/lien holder. According to staff, a lien was located on the vehicle after the vehicle had been awarded to Constable Precinct 2. Constable Precinct 2 would have been required to pay the remaining balance on the lien; therefore, the vehicle was returned to the respondent/lien holder.
5. There were no cases that generated auction proceeds greater than \$ 2,500.00; therefore, court costs were not paid to the District Clerk.
6. Auction proceeds totaling \$4,750.00 were generated from the sale of 7 vehicles forfeited to Constable Precinct 2 (4 forfeited during the period of review and 3 vehicles forfeited in prior years). Auctions held in March, August, and December were apportioned as follows:
 - Proceeds for the March auction were receipted by the County Treasurer's Office within 30 days of said sale and were apportioned pursuant to the local agreement.
 - Proceeds for the August and December auction were receipted by the County Treasurer's Office within 30 days of said sale; however, the proceeds were not apportioned pursuant to the local agreement (75% to Constable Precinct 2 and 25% to the District Attorney). Instead, 100% of the auction proceeds were apportioned to Constable Precinct 2.
7. Formal policies and procedures have been developed and implemented by the Constable Precinct 2 Office regarding Chapter 59 seizures, forfeitures, receipts, and expenditures; however, pre-numbered official receipt forms were not utilized to record and control seizures.

Recommendation:

In our opinion, the issues identified during our review could be addressed by developing and implementing formal policies and procedures for the proper accounting and reporting of Chapter 59 seizures, forfeitures, receipts, and expenditures. At a minimum, procedures should require the Constable Precinct 2 Office to:

1. Coordinate with Purchasing Department to ensure that the proceeds from the sale of assets are apportioned in accordance with interlocal agreement within 30 days of sale.
2. Ensure that seizures are recorded and controlled by using pre-numbered forms. The forms should require the signature of the agent counting and witness verifying the seizure. In addition, the respondent's signature, if possible, should be obtained and documented on the receipt form.

HIDALGO COUNTY DISTRICT JUDGES

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JUDGE, 206TH D.C.

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

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JUDGE, 332ND D.C.

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JUDGE, 375TH D.C.
OVERSEER

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JUDGE, 389TH D.C.

AIDA SALINAS FLORES
JUDGE, 396TH D.C.

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

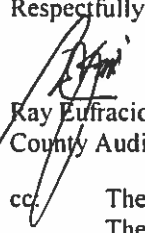
JESSE CONTRERAS
JUDGE, 449TH D.C.

The Honorable Martin Cantu
June 6, 2016
Page 6 of 6

Please provide a management response to findings 6 and 7 and the recommendations noted above by June 17, 2016.
Your prompt response will be greatly appreciated.

If you have any questions or would like to schedule a meeting to discuss the above noted recommendations, please call Vivian Garza, Internal Auditor I, at 318-2511 ext. 4654, Letty Chavez, Compliance Audit Supervisor, at 318-2511 ext. 4651, Arcy B. Duran, CPA, Director of Audit, at ext. 4644, Linda Fong, First Assistant Auditor, at ext. 4668 or me at ext. 4604.

Respectfully,



Ray Eufrazio, CPA
County Auditor

cc. The Honorable Ramon Garcia, County Judge
The Honorable Arturo C. Cuellar, 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
Mr. Valde Guerra, County Executive Officer
Mr. Kent Richardson, Assistant Attorney General

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JUDGE, 396TH D.C.

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

JESSE CONTRERAS
JUDGE, 448TH D.C.

COUNTY of HIDALGO

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



EDINBURG, TEXAS 78539

June 6, 2016

The Honorable Lazaro Gallardo, Jr.
Hidalgo County Constable, Precinct 3
730 N. Breyfogle Ste. B
Mission, TX 78573

Re: Audit of the Chapter 59 Asset Forfeiture Audit Report by Law Enforcement Agency
For the Year Ended December 31, 2015
Audit No. 2016-07

Dear Constable Gallardo:

We have completed an audit of the Chapter 59 Asset Forfeiture Audit Report by Law Enforcement Agency for the Year Ended December 31, 2015 pursuant to Code of Criminal Procedure §59.06 (g)(1), Local Government Code §115.001, Local Government Code §115.0035, and our annual audit plan. The objective of the audit was to determine if Chapter 59 seizures, forfeitures, receipts, and expenditures were properly accounted and reported.

Background:

Code of Criminal Procedure (CCP) Chapter 59 "Forfeiture of Contraband" provides the Constable Precinct 3 with the authority to confiscate, forfeit, and dispose of contraband. Chapter 59 defines "contraband" as property of any nature (including real, personal, tangible, or intangible property) that is used or intended for use in the commission of certain enumerated felonies, Class A and Class B misdemeanors, or gained, acquired, and/or used to facilitate the commission of certain enumerated felonies and misdemeanors.

Local Government Code (LGC) §115.0035(b) provides that "at least once each county fiscal year, or more often if the county auditor desires, the auditor shall, without advance notice, fully examine the accounts of all precinct, county and district officials." LGC §115.0035(a) defines "accounts" as all public funds that are subject to the control of any precinct, county or district official, including the accounts of law enforcement agencies and the attorney for the state composed of money and proceeds of property seized.

For the year ended December 31, 2015, Constable Precinct 3 did not have any cash seizures; however, 1 motor vehicle was seized. In addition, no cash was forfeited; however, 3 vehicles were forfeited to the Constable Precinct 3 Office. Furthermore, no property was returned to respondents.

Pursuant to CCP §59.03 (c), a peace officer having custody of property must provide to the District Attorney a sworn statement that contains a schedule of the property seized, an acknowledgment that the officer has seized the property, and a list of the officer's reasons for the seizure. In addition, "not later than 72 hours after the seizure, the peace officer shall: (1) place the property under seal; (2) remove the property to a place ordered by the court; or (3) require a law enforcement agency of the state or a political subdivision to take custody of the property and move it to a proper location."

Pursuant to CCP §59.04 (a) & (b), the District Attorney must commence forfeiture proceedings by filing a notice of the seizure and intended forfeiture (petition) with the District Clerk's Office not later than the 30th day after the date of the seizure.

Pursuant to CCP §59.05 (b) & (e), forfeiture proceedings are conducted in accordance with rules and principles governing civil cases. If the court finds that the state has proven by a preponderance of the evidence that all or part of the seized property is subject to forfeiture, the judge shall forfeit the property to the state. Pursuant to CCP §59.06 (f), a final judgment of forfeiture perfects the state's title to the forfeited property.

HIDALGO COUNTY DISTRICT JUDGES

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

RODOLFO DELGADO
JUDGE, 13th D.C.

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

ROSIE GUERRA REYNA
JUDGE, 24th D.C.

JUAN R. PARTIDA
JUDGE, 25th D.C.

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

NOE GONZALEZ
JUDGE, 37th D.C.
OVERSEER

LETICIA LOPEZ
JUDGE, 38th D.C.

AIDA SALINAS FLORES
JUDGE, 39th D.C.

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

JESSE CONTRERAS
JUDGE, 44th D.C.

Pursuant to CCP §59.05 (f), the District Clerk is entitled to court costs in forfeitures to the state of an amount greater than \$2,500 as in other civil proceedings.

Pursuant to CCP §59.06 (a), all forfeited property is administered by the District Attorney, acting as the agent of the state, in accordance with accepted accounting practices and with the provisions of any local agreement entered into between the District Attorney and law enforcement agencies (LEAs). If a local agreement has not been executed, the property shall be sold on the 75th day after the date of the final judgment of forfeiture at public auction under the direction of the county sheriff. Proceeds of the sale must be distributed in accordance with CCP §59.06.

Pursuant to CCP §59.06 (b), if a local agreement exists between the District Attorney and the LEA, the District Attorney may transfer the property to the LEA. Furthermore, CCP §59.06 (c) states, if a local agreement exists between the District Attorney and the LEA, all money, securities, negotiable instruments, stocks or bonds, or things of value, or proceeds from the sale of those items shall be deposited, after the deduction of court costs which the District Clerk is entitled, into one or more of the following funds: (1) a special fund in the county treasury for the benefit of the District Attorney's Office, to be used by the District Attorney solely for the official purposes of his office; or (2) a special fund in the county treasury if distributed to a county LEA, to be used solely for law enforcement purposes, such as salaries and overtime pay for officers, officer training, specialized investigative equipment and supplies, and items used by officers in direct law enforcement duties.

CCP §59.06 (d) states that awarded proceeds may be spent by a law enforcement agency after a detailed budget has been submitted to commissioners court. The Constable Precinct 3 Office budget for the year ended December 31, 2015 was \$2,203.76 and expenditures totaled \$1,631.68.

Pursuant to CCP §59.06 (d-3), an expenditure of proceeds received under this chapter is considered to be for a law enforcement purpose if the expenditure is made for an activity of a law enforcement agency that relates to the criminal and civil enforcement of the laws of the State, including an expenditure made for: (1) equipment, including vehicles, computers, firearms, protective body armor, furniture, software, uniforms, and maintenance equipment; (2) supplies, including office supplies, mobile phone and data account fees for employees, and internet services; (3) investigative and training-related travel expenses, including payment for hotel rooms, airfare, meals, rental of and fuel for a motor vehicle, and parking; (4) conferences and training expenses, including fees and materials; (5) investigative costs, including payments to informants and lab expenses; (6) crime prevention and treatment programs; (7) facility costs, including building purchases, lease payments, remodeling and renovating, maintenance, and utilities; (8) witness-related costs, including travel and security; and (9) audit costs and fees, including audit preparation and professional fees.

Local Agreement Between District Attorney's Office and Constable Precinct 3

On November 15, 2012, the Hidalgo County District Attorney and Constable Precinct 3 entered into a local agreement pursuant to CCP §59.06 (b). According to the local agreement, Constable Precinct 3 is responsible for paying all court costs, attorney ad-litem fees, depositions, title searches, title policies, confidential informants, and all costs related to forfeitures of real estate and personal property.

Personal Property (Vehicles, jewelry, phones, etc...) - If forfeited vehicles are not used for law enforcement purposes, the vehicles are to be sold and the proceeds are to be disbursed 50% to Constable Precinct 3 and 50% to the District Attorney's Office. Constable Precinct 3 has all interest in forfeited vehicles that are to be used for law enforcement purposes. Constable Precinct 3 is responsible for the use and upkeep of the vehicles and obtaining a certificate of title.

All property seized, except for currency, bank accounts, negotiable instruments, and jewelry shall be kept in the possession of the Constable Precinct 3. Currency, bank accounts, negotiable instruments and jewelry shall be held and maintained by the District Attorney until a final disposition is ordered. All other personal property not suitable or desired for use shall be forfeited to the District Attorney and sold at public auction. The proceeds after deductions of sale expenses shall be disbursed 50% to the Constable Precinct 3 and 50% to the District Attorney's Office.

Real Estate- Upon the sale of real estate, all costs are to be paid from the final sum received, with the remaining amount to be paid according to the percentages listed under "currency" below.

Currency- disbursed and divided as follows, after the payment of court costs:

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JUDGE, 389th D.C.

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JUDGE, 398th D.C.

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

JESSE CONTRERAS
JUDGE, 448th D.C.

Amount	Constable Precinct 3	District Attorney's Office
Over \$100,000	65%	35%
Over \$50,000 to \$100,00	60%	40%
\$50,000 and less	50%	50%

All interest accumulated from any forfeited contraband shall be paid to the District Attorney.

On June 2, 2015, the Hidalgo County District Attorney and the Constable Precinct 3 entered into a new local agreement pursuant to CCP §59.06 (b). According to the local agreement, Constable Precinct 3 is responsible for paying all court costs, attorney ad-litem fees, depositions, title searches, title policies, confidential informants, storage costs, and all other related costs in the forfeiture of real estate, currency, banking accounts and negotiable instruments.

Personal Property (Vehicles, laptops, computers, cell phones, weapons, etc...)- If personal property, including vehicles retained by Constable Precinct 3 are to be sold, net proceeds from the sale of said property, after deduction of costs, is to be divided 75% to Constable Precinct 3 and 25% to the District Attorney.

If personal property, including vehicles that are retained by Constable Precinct 3 for law enforcement purposes are at any time decommissioned and then sold, net proceeds from the sale of said property, after deduction of costs above described, is to be divided as follows: 75% to Constable Precinct 3 and 25% to the State's Attorney.

All property seized, except for currency, bank accounts, negotiable instruments, and jewelry, shall be kept in the possession of the Constable Precinct 3. Constable Precinct 3 shall account for all seized property in their possession until the property is disposed of by court order.

All other personal property, not suitable or desired for use, shall be forfeited to the District Attorney and sold at public auction. The net proceeds of said sale of said property, after deductions of sale expenses, shall be divided 60% to the Constable Precinct 3 and 40% to the District Attorney.

Real Estate- Upon the sale of real estate, all costs are to be paid from the final sum received, with the remaining amount to be paid according to the percentages listed under "currency" below.

Proceeds from the sale of real, personal, tangible, or intangible property subject to the agreement shall be apportioned within thirty (30) days of said sale.

Currency- disbursed and divided as follows, after the payment of court costs:

Amount	Constable Precinct 3	District Attorney's Office
Over \$50,000.00	70%	30%
Less than \$50,000.00	60%	40%

Jewelry will be sold and its proceeds divided 60% to Constable Precinct 3 and 40% to the District Attorney.

Constable Precinct 3 Procedures

The Constable Precinct 3 Office has not implemented formal procedures for the seizure and forfeiture of currency and property.

Agreement for Auctioneer Services

On April 24, 2012, the Hidalgo County Commissioners Court entered into a contract with Rod Robertson Enterprise, Inc. for the provision of auctioneer and storage services. On April 30, 2013 and April 22, 2014, the Hidalgo County Commissioners Court approved one year extensions. The contract stipulates that with respect to any property seized by any law enforcement Agency of Hidalgo County, the auctioneer agrees to store such property for Hidalgo County for the period prior to any sale being conducted.

On April 28, 2015, the Hidalgo County Commissioners Court entered into a new contract with Rod Robertson Enterprise, Inc. for the provision of auctioneer and storage services. The contract was effective from May 3, 2015 to May 2, 2016.

HIDALGO COUNTY DISTRICT JUDGES

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JUDGE, 131TH D.C.

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JUDGE, 398TH D.C.

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JUDGE, 430TH D.C.

JESSE CONTRERAS
JUDGE, 449TH D.C.

Scope and Methodology:

The scope of our audit was limited to a review of all seized currency and personal property for which an agent's affidavit was made available to the County Auditor's Office for review and all forfeited currency and personal property for which a final judgment was rendered and recorded in *Odyssey*, the County's justice information system, for the period of January 1, 2015 through December 31, 2015.

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

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

In planning and performing our review, we reviewed applicable statutes, policies and procedures, and applicable local agreements. The following procedures were performed:

1. Compared Chapter 59 revenue and expenditure reports generated from *alio*, the County's financial accounting system, and the "Purchasing Department/Fixed Asset Division Auction Report" to Constable Precinct 3's Chapter 59 Asset Forfeiture Report to determine if all revenues and expenditures were reported;
2. Generated "Cases filed" and "Cases disposed" index reports for the period of January 1, 2015 to December 31, 2015 from *Odyssey* to determine if all seized, forfeited, and property returned to respondents was reported on Constable Precinct 3's Chapter 59 Asset Forfeiture Report;
3. Reviewed expenditures from the Constable Precinct 3 Chapter 59 Fund to determine if expenses were for law enforcement purposes pursuant to CCP §59.06 (c);
4. Selected 2 Chapter 59 vehicles held at Rod Robertson (including one vehicle seized and forfeited from prior years) as of the year ended December 31, 2015 for physical identification.
5. Reviewed revenue reports generated from *alio* and the "Purchasing Department/Fixed Asset Division Auction Report" to determine if auction proceeds were disbursed to Constable Precinct 3 and apportioned within 30 days of said sale pursuant to the local agreement in place.
6. Verified on *Odyssey* if court costs were paid to the District Clerk for the personal property cases that generated auction proceeds greater than \$2,500.00.
7. Requested to review written policies and procedures in place to determine if the Constable Precinct 3 Office has implemented formal procedures for the proper accounting and reporting of seizures and forfeitures.

In addition, inquired whether seizures were promptly recorded and controlled by using pre-numbered official receipt forms.

Conclusion:

Based on the results of our audit, we have determined that generally Chapter 59 seizures, forfeitures, receipts, and expenditures were properly accounted and reported; however, improvements could be made to the system of internal controls for the accounting and reporting of Chapter 59 seizures, forfeitures, receipts, and expenditures. More specifically, the following was noted:

1. All Chapter 59 revenues (\$15,857.95) and expenditures (\$1,631.68) recorded in *alio* and the "Purchasing Department/Fixed Asset Division Auction Report" were properly reported on the Chapter 59 Asset Forfeiture Report.
2. A review of the "Cases filed" and "Cases disposed" index reports generated from *Odyssey* for the period of review revealed that there was 1 vehicle seized, 3 vehicles forfeited, and no property was returned to respondents. All items were properly reported on the Chapter 59 Asset Forfeiture Report.
3. All expenditures from Constable Precinct 3 Chapter 59 Forfeiture Fund were incurred for law enforcement purposes pursuant to CCP §59.06 (c).
4. 2 vehicles seized and/or forfeited were physically located at Rod Robertson Enterprise, Inc.
5. Auction proceeds totaling \$14,925.00 were generated from the sale of 13 vehicles forfeited to Constable Precinct 3 (1 vehicle forfeited during the period of review and 12 vehicles forfeited in prior years). The proceeds for the August auction were receipted by the County Treasurer's Office within 30 days of said sale; however, the proceeds were not apportioned pursuant to the local agreement (75% to Constable

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- Precinct 3 and 25% to the District Attorney). Instead, 100% of the auction proceeds were apportioned to Constable Precinct 3.
6. There were 11 cases related to the 13 vehicles sold during the period of review. Two vehicles for 1 case sold for more than \$2,500. The court costs were not paid to the District Clerk.
 7. Formal policies and procedures have not been developed and implemented by the Constable Precinct 3 Office regarding Chapter 59 seizures, forfeitures, receipts, and expenditures. In addition, pre-numbered official receipt forms were not utilized to record and control seizures.

Recommendation:

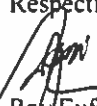
In our opinion, the issues identified during our review could be addressed by developing and implementing formal policies and procedures for the proper accounting and reporting of Chapter 59 seizures, forfeitures, receipts, and expenditures. At a minimum, procedures should require Constable Precinct 3 Office to:

1. Coordinate with Purchasing Department to ensure that the proceeds from the sale of assets are apportioned within 30 days of the sale in accordance with the local agreement.
2. Ensure that court costs are paid to the District Clerk for personal property cases that generate auction proceeds greater than \$2,500.00.
3. Develop and implement formal policies and procedures for the proper accounting and reporting of Chapter 59 seizures and forfeitures. In addition, ensure that seizures are recorded and controlled by using pre-numbered forms. The forms should require the signature of the agent counting and witness verifying the seizure. In addition, the respondent's signature, if possible, should be obtained and documented on the receipt form.

Please provide a management response to finding 5 through 7 noted in the conclusion section of the report and the recommendations noted above by June 17, 2016. Your prompt response will be greatly appreciated.

If you have any questions or would like to schedule a meeting to discuss the above noted recommendations, please call Letty Chavez, Compliance Audit Supervisor, at 318-2511 ext.4651, Arcy B. Duran, CPA, Director of Audit, at ext. 4644, Linda Fong, First Assistant Auditor, at ext. 4668, or me at ext. 4604.

Respectfully,



Ray Eufracio, CPA
County Auditor

cc: The Honorable Ramon Garcia, County Judge
The Honorable Arturo C. Cuellar, 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
Mr. Valde Guerra, County Executive Officer
Mr. Kent Richardson, Assistant Attorney General

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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

June 6, 2016

The Honorable Atanacio Gaitan
Hidalgo County Constable, Precinct 4
2814 S. Business Hwy. 281
Edinburg, TX 78539

Re: Audit of the Chapter 59 Asset Forfeiture Audit Report by Law Enforcement Agency
For the Year Ended December 31, 2015
Audit No. 2016-08

Dear Constable Gaitan:

We have completed an audit of the Chapter 59 Asset Forfeiture Audit Report by Law Enforcement Agency for the Year Ended December 31, 2015 pursuant to Code of Criminal Procedure §59.06 (g)(1), Local Government Code §115.001, Local Government Code §115.0035, and our annual audit plan. The objective of the audit was to determine if Chapter 59 seizures, forfeitures, receipts, and expenditures were properly accounted and reported.

Background:

Code of Criminal Procedure (CCP) Chapter 59 "Forfeiture of Contraband" provides Constable Precinct 4 with the authority to confiscate, forfeit, and dispose of contraband. Chapter 59 defines "contraband" as property of any nature (including real, personal, tangible, or intangible property) that is used or intended for use in the commission of certain enumerated felonies, Class A and Class B misdemeanors, or gained, acquired, and/or used to facilitate the commission of certain enumerated felonies and misdemeanors.

Local Government Code (LGC) §115.0035(b) provides that "at least once each county fiscal year, or more often if the county auditor desires, the auditor shall, without advance notice, fully examine the accounts of all precinct, county and district officials." LGC §115.0035(a) defines "accounts" as all public funds that are subject to the control of any precinct, county or district official, including the accounts of law enforcement agencies and the attorney for the state composed of money and proceeds of property seized.

For the year ended December 31, 2015, Constable Precinct 4 did not have any cash seizures; however, 99 motor vehicles were seized. In addition, 58 motor vehicles were forfeited to Constable Precinct 4 Office and 5 vehicles were returned to respondents during the period of review.

Pursuant to CCP §59.03 (c), a peace officer having custody of property must provide to the District Attorney a sworn statement that contains a schedule of the property seized, an acknowledgment that the officer has seized the property, and a list of the officer's reasons for the seizure. In addition, "not later than 72 hours after the seizure, the peace officer shall: (1) place the property under seal; (2) remove the property to a place ordered by the court; or (3) require a law enforcement agency of the state or a political subdivision to take custody of the property and move it to a proper location."

Pursuant to CCP §59.04 (a) & (b), the District Attorney must commence forfeiture proceedings by filing a notice of the seizure and intended forfeiture (petition) with the District Clerk's Office not later than the 30th day after the date of the seizure.

Pursuant to CCP §59.05 (b) & (e), forfeiture proceedings are conducted in accordance with rules and principles governing civil cases. If the court finds that the state has proven by a preponderance of the evidence that all or part of the seized property is subject to forfeiture, the judge shall forfeit the property to the state. Pursuant to CCP §59.06 (f), a final judgment of forfeiture perfects the state's title to the forfeited property.

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Pursuant to CCP §59.05 (f), the District Clerk is entitled to court costs in forfeitures to the state of an amount greater than \$2,500 as in other civil proceedings.

Pursuant to CCP §59.06 (a), all forfeited property is administered by the District Attorney, acting as the agent of the state, in accordance with accepted accounting practices and with the provisions of any local agreement entered into between the District Attorney and law enforcement agencies (LEAs). If a local agreement has not been executed, the property shall be sold on the 75th day after the date of the final judgment of forfeiture at public auction under the direction of the county sheriff. Proceeds of the sale must be distributed in accordance with CCP §59.06.

Pursuant to CCP §59.06 (b), if a local agreement exists between the District Attorney and the LEA, the District Attorney may transfer the property to the LEA. Furthermore, CCP § 59.06 (c) states, if a local agreement exists between the District Attorney and the LEA, all money, securities, negotiable instruments, stocks or bonds, or things of value, or proceeds from the sale of those items shall be deposited, after the deduction of court costs which the District Clerk is entitled, into one or more of the following funds: (1) a special fund in the county treasury for the benefit of the District Attorney's Office, to be used by the District Attorney solely for the official purposes of his office; or (2) a special fund in the county treasury if distributed to a county LEA, to be used solely for law enforcement purposes, such as salaries and overtime pay for officers, officer training, specialized investigative equipment and supplies, and items used by officers in direct law enforcement duties.

CCP §59.06 (d) states that awarded proceeds may be spent by a law enforcement agency after a detailed budget has been submitted to commissioners court. The Constable Precinct 4 Office budget for the year ended December 31, 2015 was \$35,638.65 and expenditures totaled \$26,098.80.

Pursuant to CCP §59.06 (d-3) states that an expenditure of proceeds received under this chapter is considered to be for a law enforcement purpose if the expenditure is made for an activity of a law enforcement agency that relates to the criminal and civil enforcement of the laws of the State, including an expenditure made for: (1) equipment, including vehicles, computers, firearms, protective body armor, furniture, software, uniforms, and maintenance equipment; (2) supplies, including office supplies, mobile phone and data account fees for employees, and internet services; (3) investigative and training-related travel expenses, including payment for hotel rooms, airfare, meals, rental of and fuel for a motor vehicle, and parking; (4) conferences and training expenses, including fees and materials; (5) investigative costs, including payments to informants and lab expenses; (6) crime prevention and treatment programs; (7) facility costs, including building purchases, lease payments, remodeling and renovating, maintenance, and utilities; (8) witness-related costs, including travel and security; and (9) audit costs and fees, including audit preparation and professional fees.

Local Agreement Between District Attorney's Office and Constable Precinct 4

On August 27, 2010, the Hidalgo County District Attorney and Constable Precinct 4 entered into a local agreement pursuant to CCP §59.06 (b). According to the local agreement, Constable Precinct 4 is responsible for paying all court costs, attorney ad-litem fees, depositions, title searches, title policies, confidential informants, and all costs related to forfeitures of real estate and personal property.

Personal Property (Vehicles, jewelry, phones, etc...) - If forfeited vehicles are not used for law enforcement purposes, the vehicles are to be sold and the proceeds are to be disbursed 50% to Constable Precinct 4 and 50% to the District Attorney's Office. Constable Precinct 4 has all interest in forfeited vehicles that are to be used for law enforcement purposes. Constable Precinct 4 is responsible for the use and upkeep of the vehicles and obtaining a certificate of title.

All property seized, except for currency, bank accounts, negotiable instruments, and jewelry shall be kept in the possession of the Constable Precinct 4. Currency, bank accounts, negotiable instruments and jewelry shall be held and maintained by the District Attorney until a final disposition is ordered. All other personal property not suitable or desired for use shall be forfeited to the District Attorney and sold at public auction. The proceeds after deductions of sale expenses shall be disbursed 50% to the Constable Precinct 4 and 50% to the District Attorney's Office. Proceeds from the sale of real, personal, tangible or intangible property shall be apportioned within 30 days of said sale.

Real Estate- Upon the sale of real estate, all costs are to be paid from the final sum received, with the remaining amount to be paid according to the percentages listed under "currency" below.

Currency- disbursed and divided as follows, after the payment of court costs:

Amount	Constable Precinct 4	District Attorney's Office
Over \$100,000	65%	35%
Over \$50,000 to \$100,00	60%	40%
\$50,000 and less	50%	50%

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JUDGE, 449th D.C.

All interest accumulated from any forfeited contraband shall be paid to the District Attorney.

On May 20, 2015, the Hidalgo County District Attorney and the Constable Precinct 4 entered into a new local agreement pursuant to CCP §59.06 (b). According to the agreement, the Constable Precinct 4 agrees to pay all court costs, attorney ad litem fees, depositions, title searches, title policies, confidential informants, storage costs, and all other related costs in the forfeiture of vehicles and all other personal property, as outlined below.

Personal Property (Vehicles, laptops, computers, cell phones, weapons, etc...)- If personal property, including vehicles retained by Constable Precinct 4 are to be sold, net proceeds from the sale of said property, after deduction of costs, is to be divided 75% to Constable Precinct 4 and 25% to the District Attorney.

If personal property, including vehicles that are retained by Constable Precinct 4 for law enforcement purposes are at any time decommissioned and then sold, net proceeds from the sale of said property, after deduction of costs above described, is to be divided as follows: 75% to Constable Precinct 4 and 25% to the State's Attorney.

All property seized, except for currency, bank accounts, negotiable instruments, and jewelry, shall be kept in the possession of the Constable Precinct 4. Constable Precinct 4 shall account for all seized property in their possession until the property is disposed of by court order.

All other personal property, not suitable or desired for use, shall be forfeited to the District Attorney and sold at public auction. The net proceeds of said sale of said property, after deductions of sale expenses, shall be divided 60% to the Constable Precinct 4 and 40% to the District Attorney.

Real Estate- Upon the sale of real estate, all costs are to be paid from the final sum received, with the remaining amount to be paid according to the percentages listed under "currency" below.

Proceeds from the sale of real, personal, tangible, or intangible property subject to the agreement shall be apportioned within thirty (30) days of said sale.

Currency- disbursed and divided as follows, after the payment of court costs:

Amount	Constable Precinct 4	District Attorney's Office
Over \$50,000	70%	30%
Less than \$50,000	60%	40%

Jewelry will be sold and its proceeds divided 60% to Constable Precinct 4 and 40% to the District Attorney.

Constable Precinct 4 Procedures

The Constable Precinct 4 Office has formal procedures for the seizure and forfeiture of personal property; however the Constable Precinct 4 Office has not established formal policies and procedures to provide direction and reference to officers seizing cash. According to the Constable Precinct 4 Office, cash has not been seized by their office.

Deputy Constables are required to call Roberston's towing to tow and store vehicles and/or property pending forfeiture proceedings. Before releasing vehicle(s) and or property to Roberston's Towing, Deputy Constables conduct a full inspection and inventory of the seized vehicle(s) and/or property. Deputy Constables are required to include photographs with seizure documents.

The following documents must be turned in to the District Attorney's Office before the 30th day after the date of the offense: Asset Forfeiture Intake Sheet; Officer Sworn Affidavit; Vehicle Registration Form; Preliminary Offense Report; Detailed Report; Complete Wrecker Inventory Form; and Intake Sheet Receipt.

A log of all seized property is kept by the Constable Precinct 4. The Log will indicate the status of the property, location and condition.

The Purchasing Department is responsible for conducting the sale of assets. The Purchasing Department receives the proceeds from the sale of assets from Rod Robertson Enterprises, Inc and prepares a "Purchasing Department/Fixed Asset Division Auction Report" that details the manner in which the auction proceeds will be distributed. The proceeds are then deposited with the Hidalgo County Treasurer.

Agreement for Auctioneer Services

On April 24, 2012, the Hidalgo County Commissioners Court entered into a contract with Rod Robertson Enterprises, Inc. for the provision of auctioneer and storage services. On April 30, 2013 and April 22, 2014, the Hidalgo County Commissioners Court approved one year extensions. The contract stipulates that with respect to

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any property seized by any law enforcement Agency of Hidalgo County, the auctioneer agrees to store such property for Hidalgo County for the period prior to any sale being conducted.

On May 28, 2015, the Hidalgo County Commissioners Court entered into a new contract with Rod Robertson Enterprise, Inc. for the provision of auctioneer and storage services.

Scope and Methodology:

The scope of our audit was limited to a review of all seized currency and personal property for which an agent's affidavit was made available to the County Auditor's Office for review and all forfeited currency and personal property for which a final judgment was rendered and recorded in *Odyssey*, the County's justice information system, for the period of January 1, 2015 through December 31, 2015.

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

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

In planning and performing our review, we reviewed applicable statutes, policies and procedures, and applicable local agreements. The following procedures were performed:

1. Compared Chapter 59 revenue and expenditure reports generated from *alio*, the County's financial accounting system, and the "Purchasing Department/Fixed Asset Division Auction Report" to Constable Precinct 4's Chapter 59 Asset Forfeiture Report to determine if all Chapter 59 revenues and expenditures were reported;
2. Generated "Cases filed" and "Cases disposed" index reports for the period of January 1, 2015 to December 31, 2015 from *Odyssey* to determine if all seized, forfeited, and property returned to respondents was reported on Constable Precinct 4's Chapter 59 Asset Forfeiture Report;
3. Reviewed expenditures from the Constable Precinct 4 Chapter 59 Fund to determine if expenditures were incurred for law enforcement purposes pursuant to CCP §59.06 (c);
4. Requested inventory reports for Constable Precinct 4 from Rod Robertson Enterprise, Inc. to determine if the 89 Chapter 59 vehicles seized/forfeited (including those vehicles seized and forfeited in prior years) were held at Rod Robertson Enterprise, Inc., as of year ended December 31, 2015.
5. Reviewed revenue reports generated from *alio* and the "Purchasing Department/Fixed Asset Division Auction Report" to determine if auction proceeds were disbursed to Constable Precinct 4 and apportioned within 30 days of said sale pursuant to the local agreement in place.
6. Verified in *Odyssey* if court costs were paid to the District Clerk for the personal property cases that generated auction proceeds greater than \$ 2,500.00.
7. Requested to review written policies and procedures in place to determine if the Constable Precinct 4 Office has implemented formal procedures for the proper accounting and reporting of seizures and forfeitures. In addition, inquired whether seizures were promptly recorded and controlled by using pre-numbered official receipt forms.

Conclusion:

Based on the results of our audit, we have determined that generally Chapter 59 seizures, forfeitures, receipts, and expenditures were properly accounted and reported; however, improvements could be made to the system of internal controls for the accounting and reporting of Chapter 59 seizures, forfeitures, receipts, and expenditures. More specifically, the following was noted:

1. All Chapter 59 revenues (\$64,277.75) and expenditures (\$26,098.80) recorded in *alio* and the "Purchasing Department/Fixed Asset Division Auction Report" were reported on the Chapter 59 Asset Forfeiture Report.
2. A review of the "Cases filed" and "Cases disposed" index reports generated from *Odyssey* for the period of review revealed that there were 99 vehicles seized, 58 vehicles forfeited, and 5 vehicles returned to respondents. All items were properly reported on the Chapter 59 Asset Forfeiture Report.
3. All expenditures from the Constable Precinct 4 Chapter 59 Forfeiture Fund were incurred for law enforcement purposes pursuant to CCP §59.06 (c).
4. Of the 89 vehicles selected:
 - 81 were on Rod Robertson Enterprise, Inc. inventory listing.

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JESSE CONTRERAS
JUDGE, 44th D.C.

- 6 were not on the Rod Robertson Enterprise, Inc inventory list; however, the vehicles were physically located at Rod Robertson Enterprise, Inc.
 - 2 vehicles were not on Rod Robertson Enterprise, Inc inventory listing and were not physically located:
 - We confirmed that one vehicle was auctioned during the month of March 2016.
 - According to staff, one vehicle was released to the respondent. However, a judgment had not been rendered at the time the vehicle was released to the respondent.
5. Auction proceeds totaling \$64,277.75 were generated from the sale of 58 vehicles forfeited to Constable Precinct 4 (39 forfeited during the period of review and 19 forfeited in prior years). Auctions were held in March, August, and December. Proceeds for the March, August, and December auctions were receipted by the County Treasurer's Office within 30 days of said sale; however, the proceeds were not apportioned pursuant to the local agreement (75% to Constable Precinct 4 and 25% to the District Attorney). Instead, 100% of the auction proceeds were apportioned to Constable Precinct 4.
6. There were 51 cases related to 58 vehicles sold during the period in review. 19 vehicles sold for more than \$2,500. The court costs were not paid to the District Clerk for 6 cases. In addition, we noticed that court costs were paid on 23 cases that resulted in proceeds of less than \$2,500, in error.
7. Formal policies and procedures have not been developed and implemented by the Constable Precinct 4 Office regarding Chapter 59 cash seizures, forfeitures, receipts, and expenditures. In addition, pre-numbered official receipt forms were not utilized to record and control seizures.

Recommendations:

In our opinion, the issues identified during our review could be addressed by developing and implementing formal policies and procedures for the proper accounting and reporting of Chapter 59 seizures, forfeitures, receipts, and expenditures. At a minimum, procedures should require the Constable Precinct 4 Office to:

1. Ensure that a judgment has been issued before releasing personal property (i.e., vehicles).
2. Coordinate with Purchasing Department to ensure that the proceeds from the sale of assets are apportioned in accordance with the local agreement between Constable Precinct 4 and the District Attorney.
3. Ensure that court costs are paid to the District Clerk for personal property cases that generate auction proceeds greater than \$2,500.00. In addition, a refund should be requested from the District Clerk for the court costs paid in error.
4. Develop and implement formal policies and procedures for the proper accounting and reporting of Chapter 59 cash seizures and forfeitures. In addition, ensure that seizures are recorded and controlled by using pre-numbered forms. The forms should require the signature of the agent counting and witness verifying the seizure. In addition, the respondent's signature, if possible, should be obtained and documented on the receipt form.

Please provide management responses to finding 4 through 7 noted in the conclusion section and the recommendations noted above by June 10, 2016. Your prompt response will be greatly appreciated.

If you have any questions or would like to schedule a meeting to discuss the above noted recommendations, please call Vivian Garza, Internal Auditor I, at 318-2511 ext. 4654, Letty Chavez, Compliance Audit Supervisor, at ext.4651, Arcy B. Duran, CPA, Director of Audit, at ext. 4644, or me at ext. 4604.

Respectfully,


Ray Eufrazio, CPA
County Auditor

cc: The Honorable Ramon Garcia, County Judge
The Honorable Arturo 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 Laura Hinojosa, Hidalgo County District Clerk
Mr. Valde Guerra, County Executive Officer
Ms. Martha Salazar, Purchasing Agent
Mr. Kent Richardson, Assistant Attorney General

HIDALGO COUNTY DISTRICT JUDGES

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

RODOLFO DELGADO
JUDGE, 13th D.C.

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

ROSE GUERRA REYNA
JUDGE, 20th D.C.

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

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

NOE GONZALEZ
JUDGE, 37th D.C.
OVERSEER

LETICIA LOPEZ
JUDGE, 38th D.C.

AIDA SALINAS FLORES
JUDGE, 39th D.C.

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

JESSE CONTRERAS
JUDGE, 44th D.C.