

# 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](http://www.co.hidalgo.tx.us/auditor)



EDINBURG, TEXAS 78539

September 29, 2016

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

Dear Judge Garcia:

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

Department	Fees/Costs	Description
The Hon. A.C. Cuellar, Jr., Commissioner Precinct No. 1	\$ 396.00	July 2016 Monthly Report/Letter Delta Lake
The Hon. A.C. Cuellar, Jr., Commissioner Precinct No. 1	\$ 334.00	Aug. 2016 Monthly Report/Letter Delta Lake
The Hon. A.C. Cuellar, Jr., Commissioner Precinct No. 1	\$ 50,150.00	July 2016 Monthly Report/Letter Sanitation Program
The Hon. Eduardo Cantu, Commissioner Precinct No. 2	\$ 1,078.05	July 2016 Monthly Report/Letter Swimming Pool
The Hon. Eduardo Cantu, Commissioner Precinct No. 2	\$ 5,350.00	July 2016 Monthly Report/Letter Sanitation Program
The Hon. Jose M. Flores, Commissioner Precinct No. 3	NO ACTIVITY	July 2016 Monthly Report/Letter Anzalduas Park (Park Closed)
The Hon. Jose M. Flores, Commissioner Precinct No. 3	\$ 36,575.00	July 2016 Monthly Report/Letter Sanitation Program
The Hon. Joseph Palacios, Commissioner Precinct No. 4	\$ 31,875.00	July 2016 Monthly Report/Letter Sanitation Program
The Hon. Celestino Avila Jr. Constable Precinct No. 1	\$ 6,098.50	July 2016 Monthly Report/Letter
The Hon. Martin Cantu, Constable Precinct No. 2	\$ 2,200.00	July 2016 Monthly Report/Letter
The Hon. Martin Cantu, Constable Precinct No. 2	\$ 14,940.00	Aug. 2016 Monthly Report/Letter
The Hon. Lazaro Gallardo, Constable Precinct No. 3	\$ 13,825.00	July 2016 Monthly Report/Letter
The Hon. Atanacio Gaitan Jr. Constable Precinct No. 4	\$ 1,110.00	July 2016 Monthly Report/Letter
The Hon. Atanacio Gaitan Jr. Constable Precinct No. 4	\$ 6,414.50	Aug. 2016 Monthly Report/Letter
Ms. Angie Chapa, Law Librarian	\$ 1,183.75	July 2016 Monthly Report/Letter
Ms. Angie Chapa, Law Librarian	\$ 1,196.75	Aug. 2016 Monthly Report/Letter
Mr. Eduardo Olivarez, Chief Administrator Officer Hidalgo County Health and Human Services Department	\$ 29,770.00	July 2016 Monthly Report/Letter
Mr. Homero Garza, Fire Marshal	\$ 13,967.50	July 2016 Monthly Report/Letter
Mr. Homero Garza, Fire Marshal	\$ 12,479.00	Aug. 2016 Monthly Report/Letter
The Hon. Eddie Guerra, Hidalgo County Sheriff	\$ 58,126.83	July 2016 Monthly Report/Letter Sheriff's Fee
The Hon. Eddie Guerra, Hidalgo County Sheriff	\$ 106,038.58	Aug. 2016 Monthly Report/Letter Sheriff's Fee

**HIDALGO COUNTY DISTRICT JUDGES**

LUIS M. SINGLETERAY JUDGE, 17<sup>th</sup> D.C.    RODOLFO DELGADO JUDGE, 15<sup>th</sup> D.C.    J. R. "BOBBY" FLORES JUDGE, 13<sup>th</sup> D.C.    ROSE GUERRA REYNA JUDGE, 26<sup>th</sup> D.C.    JUAN R. PARTIDA JUDGE, 27<sup>th</sup> D.C.    MARIO E. RAMIREZ, JR. JUDGE, 32<sup>nd</sup> D.C.    NOE GONZALEZ JUDGE, 31<sup>st</sup> D.C.    LETICIA LOPEZ JUDGE, 34<sup>th</sup> D.C.    AIDA SALINAS FLORES JUDGE, 38<sup>th</sup> D.C.    ISRAEL RAMON, JR. JUDGE, 43<sup>rd</sup> D.C.    JESSE CONTRERAS JUDGE, 44<sup>th</sup> D.C.

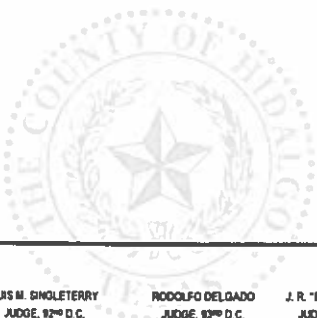
Department	Description
Mr. T.J. Arredondo, Director of Planning	Weslaco Office – Cash Count Report No. 2016-49
The Hon. A.C. Cuellar, Jr., Commissioner Precinct No. 1	Weslaco Sanitation – Cash Count Report No. 2016-50
The Hon. Martin Cantu, Constable Precinct No. 2	Cash Count Report No. 2016-52
The Hon. Eduardo Cantu, Commissioner Precinct No. 2	Pharr Sanitation – Cash Count Report No. 2016-53
The Hon. Luis J. Garza, Justice of the Peace Pct.3 Pl. 1	Cash Count Report No. 2016-539
Ms. Yvonne Ramon, Elections Administrator	Cash Count Report No. 2016-561

Respectfully,



Ray Eufrazio, CPA  
 Hidalgo County Auditor

Attachments



**HIDALGO COUNTY DISTRICT JUDGES**

LUIS M. SINGLETERRY JUDGE, 92<sup>ND</sup> D.C.    RODOLFO DELGADO JUDGE, 93<sup>RD</sup> D.C.    J. R. "BOBBY" FLORES JUDGE, 139<sup>TH</sup> D.C.    ROSÉ GUERRA REYNA JUDGE, 208<sup>TH</sup> D.C.    JUAN R. PARTIDA JUDGE, 275<sup>TH</sup> D.C.    MARIO E. RAMIREZ, JR. JUDGE, 312<sup>ND</sup> D.C.    NOE GONZALEZ JUDGE, 370<sup>TH</sup> D.C. OVERSEER    LETICIA LOPEZ JUDGE, 389<sup>TH</sup> D.C.    AIDA SALINAS FLORES JUDGE, 398<sup>TH</sup> D.C.    ISRAEL RAMON, JR. JUDGE, 430<sup>TH</sup> D.C.    JESSE CONTRERAS JUDGE, 449<sup>TH</sup> D.C.

HIDALGO COUNTY, TEXAS  
 DELTA LAKE PARK, PRECINCT 1  
 MONTHLY REPORT FOR THE MONTH ENDING  
 July 2016

PBC

DATE	BEGINNING RECEIPT NUMBER	ENDING RECEIPT NUMBER	TOTAL RECEIPTS ISSUED	TOTAL RECEIPT AMOUNT	COUNTY TREASURER			DEPOSIT SLIP NUMBER
					DEPOSIT AMOUNT	DATE OF DEPOSIT	RECEIPT NUMBER	
1	7/1/2016			\$ -	\$ -			211 0
2	7/2/2016			\$ -	\$ -			211 0
3	✓ 7/3/2016	316401	316453	53 $\Delta$	\$ $\Delta$ 106.00	7/6/2016	$\Delta$ 200450	211 02501 $\Delta$
4	7/4/2016			\$ -	\$ -			211 0
5	7/5/2016			\$ -	\$ -			211 0
6	7/6/2016			\$ -	\$ -			211 0
7	7/7/2016			\$ -	\$ -			211 0
8	7/8/2016			\$ -	\$ -			211 0
9	7/9/2016			\$ -	\$ -			211 0
10	✓ 7/10/2016	316454	316504	51 $\Delta$	\$ $\Delta$ 102.00	7/12/2016	$\Delta$ 200451	211 02502 $\Delta$
11	7/11/2016			\$ -	\$ -			211 0
12	7/12/2016			\$ -	\$ -			211 0
13	7/13/2016			\$ -	\$ -			211 0
14	7/14/2016			\$ -	\$ -			211 0
15	7/15/2016			\$ -	\$ -			211 0
16	7/16/2016			\$ -	\$ -			211 0
17	✓ 7/17/2016	316505	316556	52 $\Delta$	\$ $\Delta$ 104.00	7/19/2016	$\Delta$ 200904	211 02503 $\Delta$
18	7/18/2016			\$ -	\$ -			211 0
19	7/19/2016			\$ -	\$ -			211 0
20	7/20/2016			\$ -	\$ -			211 0
	7/21/2016			\$ -	\$ -			211 0
	7/22/2016			\$ -	\$ -			211 0
23	7/23/2016			\$ -	\$ -			211 0
24	✓ 7/24/2016	316557	316576	20 $\Delta$	\$ $\Delta$ 40.00	7/26/2016	$\Delta$ 200905	211 02504 $\Delta$
25	7/25/2016			\$ -	\$ -			211 0
26	7/26/2016			\$ -	\$ -			211 0
27	7/27/2016			\$ -	\$ -			211 0
28	7/28/2016			\$ -	\$ -			211 0
29	7/29/2016			\$ -	\$ -			211 0
30	7/30/2016			\$ -	\$ -			211 0
31	✓ 7/31/2016	316577	316598	22 $\Delta$	\$ $\Delta$ 44.00	8/3/2016	$\Delta$ 201212	211 02505 $\Delta$
				198	\$ 396.00	\$396.00		

TOTAL RECEIPTS AND FUNDS COLLECTED:  $\Delta$  198  $\Delta$  x \$2.00  $\Delta$  = \$ 396.00

TOTAL AMOUNT DUE TO GENERAL FUND-----1100-347-40-121-000-0-000-----	\$ 396.00
LESS: TOTAL AMOUNTS REMITTED TO GENERAL FUND-----	\$ 396.00
TOTAL FUNDS DUE TO THE COUNTY TREASURER-----	\$ - $\Delta$

PREPARED BY: Ornelma I. Cantu

DATE: 8/8/16

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

A.G. Cuelar, Jr.  
 COMMISSIONER PRCT NO. 1

HIDALGO COUNTY AUDITOR'S OFFICE  
 APPROVED BY: [Signature]  
 DATE: 8/8/16

X1

HIDALGO COUNTY, TEXAS  
 DELTA LAKE PARK, PRECINCT 1  
 MONTHLY REPORT FOR THE MONTH ENDING  
 August 2016

*PBC*

DATE	BEGINNING RECEIPT NUMBER	ENDING RECEIPT NUMBER	TOTAL RECEIPTS ISSUED	TOTAL RECEIPT AMOUNT	COUNTY TREASURER			DEPOSIT SLIP NUMBER	
					DEPOSIT AMOUNT	DATE OF DEPOSIT	RECEIPT NUMBER		
1	8/1/2016			\$ -	\$ -			211 0	
2	8/2/2016			\$ -	\$ -			211	
3	8/3/2016			\$ -	\$ -			211 0	
4	8/4/2016			\$ -	\$ -			211 0	
5	8/5/2016			\$ -	\$ -			211 0	
6	8/6/2016			\$ -	\$ -			211 0	
7	✓ 8/7/2016	316599 ✓	316649 ✓	51 Δ	\$ 4102.00	\$ 4102.00	8/8/2016	4 201301	211 02506 4
8	8/8/2016			\$ -	\$ -			211 0	
9	✓ 8/9/2016			\$ 0.31 Δ	\$ 0.31 Δ	\$ 0.31 Δ	8/9/2016	4 201362	211 02507 4
10	8/10/2016			\$ -	\$ -			211 0	
11	8/11/2016			\$ -	\$ -			211 0	
12	8/12/2016			\$ -	\$ -			211 0	
13	8/13/2016			\$ -	\$ -			211 0	
14	✓ 8/14/2016	316650 ✓	316683 ✓	34 4	\$ 68.00 Δ	\$ 68.00 Δ	8/15/2016	4 201742	211 02508 4
15	8/15/2016			\$ -	\$ -			211 0	
16	8/16/2016			\$ -	\$ -			211 0	
17	8/17/2016			\$ -	\$ -			211 0	
18	8/18/2016			\$ -	\$ -			211 0	
19	8/19/2016			\$ -	\$ -			211 0	
20	8/20/2016			\$ -	\$ -			211 0	
21	✓ 8/21/2016	316684 ✓	316720 ✓	37 4	\$ 74.00 Δ	\$ 74.00 Δ	8/22/2016	4 201743	211 02509 4
22	8/22/2016			\$ -	\$ -			211 0	
23	8/23/2016			\$ -	\$ -			211 0	
24	8/24/2016			\$ -	\$ -			211 0	
25	8/25/2016			\$ -	\$ -			211 0	
26	8/26/2016			\$ -	\$ -			211 0	
27	8/27/2016			\$ -	\$ -			211 0	
28	✓ 8/28/2016	316721 ✓	316765 ✓	45 4	\$ 90.00 Δ	\$ 90.00 Δ	8/30/2016	4 202014	211 02510 4
29	8/29/2016			\$ -	\$ -			211 0	
30	8/30/2016			\$ -	\$ -			211 0	
31	8/31/2016			\$ -	\$ -			211	
				167	\$ 334.31 Δ	\$ 334.31 Δ			

TOTAL RECEIPTS AND FUNDS COLLECTED:

\* Cash on hand, due too loose change found near the booth.

167 Δ x \$2.00 Δ = \$ 334.00 4 X33

TOTAL AMOUNT DUE TO GENERAL FUND-----1100-347-40-121-000-0-000-----	\$ 334.00 4
LESS: TOTAL AMOUNTS REMITTED TO GENERAL FUND-----	\$ 334.31 4
TOTAL FUNDS DUE TO THE COUNTY TREASURER-----	\$ (0.31)

PREPARED BY: Thelma Cantor

DATE: 9/8/16

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

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

HIDALGO COUNTY AUDITOR'S OFFICE  
 APPROVED BY: Bms J. G. [Signature]  
 DATE: 9/12/16

9/8/16  
 DATE

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

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  
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WEBSITE: [www.co.hidalgo.tx.us/auditor](http://www.co.hidalgo.tx.us/auditor)

EDINBURG, TEXAS 78539

September 16, 2016

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

Re: Review of Delta Lake *Monthly Fees Reports* and Supporting Documentation  
For the months of July 2016 and August 2016

Dear Commissioner Cuellar:

We conducted a limited scope review of the Delta Lake *Monthly Fees Reports* and all supporting documentation for the months of July 2016 and August 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 Fees Reports* for the months of July 2016 and August 2016. Our review was not designed nor intended to be a detailed study of every relevant control system, procedure, or transaction. Accordingly, the opportunities for improvement presented in this report may not be all-inclusive of areas where improvement could be made.

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

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

#### Methodology:

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

- Reviewed the submittal dates of the *Monthly Reports* and applicable supporting documentation to the County Auditor's Office to determine if the reports and applicable supporting documentation were received within five days after the last day of the month pursuant to Local Government Code §114.001 (b).
- Verified the signature on the *Monthly 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 Reports* by footing and cross-footing the report.
- Reviewed tickets issued to determine if proper fee amounts were collected and reported.
- Verified tickets issued followed a sequential order.
- Verified that procedures for voided tickets were properly followed.
- Reviewed *Cashier's Daily Close-Out Reports/Daily Remittance Forms (Close-Out Report)* to determine whether fees collected were properly accounted & deposited with the County Treasurer on a daily basis.

#### HIDALGO COUNTY DISTRICT JUDGES

LARRY M. SINGLETERRY  
JUDGE, 12<sup>TH</sup> D.C.

RODOLFO DELGADO  
JUDGE, 13<sup>TH</sup> D.C.

J. R. "BOBBY" FLORES  
JUDGE, 138<sup>TH</sup> D.C.

ROSE GUERRA REYNA  
JUDGE, 206<sup>TH</sup> D.C.

JUAN R. PARTIDA  
JUDGE, 275<sup>TH</sup> D.C.

MARIO E. RAMIREZ, JR.  
JUDGE, 332<sup>TH</sup> D.C.

NOE GONZALEZ  
JUDGE, 379<sup>TH</sup> D.C.  
OVERSEER

LETICIA LOPEZ  
JUDGE, 389<sup>TH</sup> D.C.

AIDA SALINAS FLORES  
JUDGE, 398<sup>TH</sup> D.C.

ISRAEL RAMON, JR.  
JUDGE, 436<sup>TH</sup> D.C.

JESSE CONTRERAS  
JUDGE, 449<sup>TH</sup> D.C.

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

**Conclusion:**

Total collections for the months of July 2016 and August 2016 were \$396.00 and \$334.00, respectively. Based on the results of our review, we have concluded that fees collected were generally properly accounted and reported; however, the system of internal controls for the collection and safeguarding of cash requires improvement as noted in the following observation.

**Observation No. 1:**

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

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

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


**Recommendation:**

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

Please provide a written management response to the observation noted above by September 30, 2016.

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

Respectfully,



Ray Eufrazio, CPA  
County Auditor

cc: Valde Guerra, County Executive Officer

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**HIDALGO COUNTY DISTRICT JUDGES**

LUIS M. SINGLETERRY  
JUDGE, 92<sup>ND</sup> D.C.

RODOLFO DELGADO  
JUDGE, 83<sup>RD</sup> D.C.

J. R. "BOBBY" FLORES  
JUDGE, 119<sup>TH</sup> D.C.

ROSE GUERRA REYNA  
JUDGE, 204<sup>TH</sup> D.C.

JUAN R. PARTIDA  
JUDGE, 275<sup>TH</sup> D.C.

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JUDGE, 332<sup>ND</sup> D.C.

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LETICIA LOPEZ  
JUDGE, 389<sup>TH</sup> D.C.

AIDA SALINAS FLORES  
JUDGE, 394<sup>TH</sup> D.C.

ISRAEL RAMON, JR.  
JUDGE, 430<sup>TH</sup> D.C.

JESSE CONTRERAS  
JUDGE, 448<sup>TH</sup> D.C.

AUDITED BY: THE HIDALGO COUNTY AUDITOR'S OFFICE  
 DATE: 8-12-16

*J. C. G. [Signature]*

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

Jul-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 Date	Receipt Number	Diff on Dates	
1-1-Jul	14919	15031	\$ 4,175.00	\$ 1,000.00	\$ 3,175.00	7-1-2016	212 00384	7/7/2016	200152	-6	\$ -
2-Jul				\$ -			212			0	\$ -
3-Jul				\$ -			212			0	\$ -
4-Jul							212			0	\$ -
5-Jul	15032	15153	\$ 5,050.00	\$ 800.00	\$ 4,250.00	7-5-2016	212 00385	7/7/2016	200154	-2	\$ -
6-Jul	15154	15238	\$ 3,375.00	\$ 575.00	\$ 2,800.00	7-6-2016	212 00386	7/7/2016	200155	-1	\$ -
7-Jul	15239	15304	\$ 2,300.00	\$ 525.00	\$ 1,775.00	7-7-2016	212 00387	7/8/2016	200169	-1	\$ -
8-Jul	15305	15404	\$ 3,725.00	\$ 425.00	\$ 3,300.00	7-8-2016	212 00388	7/11/2016	200204	-3	\$ -
9-Jul							212			0	\$ -
10-Jul							212			0	\$ -
11-Jul	15405	15490	\$ 3,050.00	\$ 700.00	\$ 2,350.00	7-11-2016	212 00389	7/13/2016	200335	-2	\$ -
12-Jul	15491	15553	\$ 2,425.00	\$ 525.00	\$ 1,900.00	7-12-2016	212 00390	7/13/2016	200337	-1	\$ -
13-Jul	15554	15611	\$ 2,250.00	\$ 975.00	\$ 1,275.00	7-13-2016	212 00391	7/21/2016	200594	-8	\$ -
14-Jul	15612	15658	\$ 1,625.00	\$ 300.00	\$ 1,325.00	7-14-2016	212 00392	7/21/2016	200595	-7	\$ -
15-Jul	15659	15736	\$ 2,625.00	\$ 500.00	\$ 2,125.00	7-15-2016	212 00393	7/21/2016	200596	-6	\$ -
16-Jul							212			0	\$ -
17-Jul							212			0	\$ -
18-Jul	15737	15810	\$ 2,650.00	\$ 475.00	\$ 2,175.00	7-18-2016	212 00394	7/21/2016	200597	-3	\$ -
19-Jul	15811	15867	\$ 2,175.00	\$ 600.00	\$ 1,575.00	7-19-2016	212 00395	7/25/2016	200686	-6	\$ -
20-Jul	15868	15907	\$ 1,275.00	\$ 300.00	\$ 975.00	7-20-2016	212 00396	7/26/2016	200708	-6	\$ -
21-Jul	15908	15959	\$ 1,725.00	\$ 500.00	\$ 1,225.00	7-21-2016	212 00397	7/26/2016	200709	-5	\$ -
22-Jul	15960	16025	\$ 2,275.00	\$ 625.00	\$ 1,650.00	7-22-2016	212 00398	7/26/2016	200710	-4	\$ -
23-Jul							212			0	\$ -
24-Jul							212			0	\$ -
25-Jul	16026	16099	\$ 2,925.00	\$ 975.00	\$ 1,950.00	7-25-2016	212 00399	7/26/2016	200711	-1	\$ -
26-Jul	16100	16134	\$ 1,475.00	\$ 400.00	\$ 1,075.00	7-26-2016	212 00400	8/2/2016	201046	-7	\$ -
27-Jul	16135	16172	\$ 1,575.00	\$ 475.00	\$ 1,100.00	7-27-2016	212 00401	8/2/2016	201048	-6	\$ -
28-Jul	16173	16216	\$ 1,450.00	\$ 150.00	\$ 1,300.00	7-28-2016	212 00402	8/2/2016	201049	-5	\$ -
29-Jul	16217	16273	\$ 2,025.00	\$ 425.00	\$ 1,600.00	7-29-2016	212 00403	8/3/2016	201092	-5	\$ -
30-Jul							212			0	\$ -
31-Jul							212			0	\$ -

TOTALS \$ 50,150.00 \$ 11,250.00 \$ 38,900.00

TOTAL AMOUNT DUE TO GENERAL FUND—1100-322-70-121-000-0-000	\$	50,150.00
LESS: TOTAL AMOUNT REMITTED TO GENERAL FUND (DIRECT DEPOSIT)	\$	11,250.00
TOTAL FUNDS DUE TO THE COUNTY TREASURER	\$	38,900.00

PREPARED BY: *[Signature]*

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

APPROVED BY: *[Signature]*

RECEIVED

8-9-16  
DATE

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

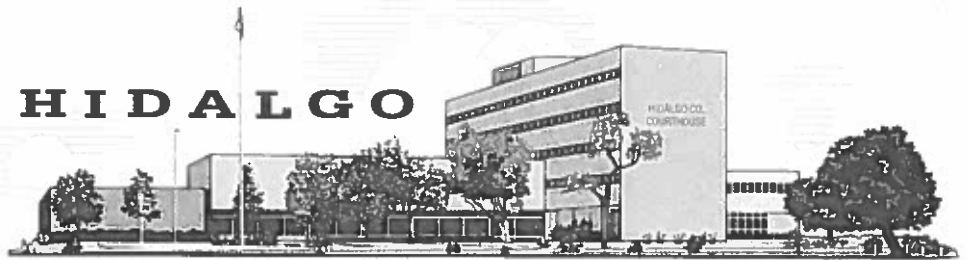
COUNTY AUDITOR'S FORM: RE-PC1-005 REVISED

AUG 10 2016  
 Hidalgo County AUDITORS OFFICE

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  
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WEBSITE: [www.co.hidalgo.tx.us/auditor](http://www.co.hidalgo.tx.us/auditor)



EDINBURG, TEXAS 78539

September 16, 2016

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

Re: Review of the Precinct 1 Sanitation Program *Monthly Fees Report* and Supporting Documentation  
For the month of July 2016

Dear Commissioner Cuellar:

We conducted a limited scope review of the Precinct 1 Sanitation Program *Monthly Fees Report* and all supporting documentation for the month of July 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 July 2016. Our review was not designed nor intended to be a detailed study of every relevant control system, procedure, or transaction. Accordingly, the opportunities for improvement presented in this report may not be all-inclusive of areas where improvement could be made.

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

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

### Methodology:

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

- Reviewed the submittal dates of the *Monthly Fees Report* and applicable supporting documentation to the County Auditor's Office to determine if the reports and applicable supporting documentation were received within five days after the last day of the month pursuant to Local Government Code §114.001 (b).
- Verified the signature on the *Monthly Fees Report* to ensure that the 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 permits were properly followed.
- Reviewed *Cashier's Daily Close-Out Reports/Daily Remittance Forms (Close-Out Report)* to determine whether fees collected were properly accounted & deposited with the County Treasurer on a daily basis.

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#### HIDALGO COUNTY DISTRICT JUDGES

LUIS M. SINGLETERRY  
JUDGE, 92<sup>ND</sup> D.C.

RODOLFO DELGADO  
JUDGE, 93<sup>RD</sup> D.C.

J. R. "BOBBY" FLORES  
JUDGE, 138<sup>TH</sup> D.C.

ROSE GUERRA REYNA  
JUDGE, 208<sup>TH</sup> D.C.

JUAN R. PARTIDA  
JUDGE, 275<sup>TH</sup> D.C.

MARCO E. RAMIREZ, JR.  
JUDGE, 337<sup>TH</sup> D.C.

NOE GONZALEZ  
JUDGE, 379<sup>TH</sup> D.C.  
OVERSEER

LETICIA LOPEZ  
JUDGE, 388<sup>TH</sup> D.C.

AIDA SALINAS FLORES  
JUDGE, 388<sup>TH</sup> D.C.

ISRAEL RAMON, JR.  
JUDGE, 430<sup>TH</sup> D.C.

JESSE CONTRERAS  
JUDGE, 448<sup>TH</sup> D.C.

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

**Conclusion:**

Total collections for the month of July 2016 were \$50,150.00. Based on the results of our review, we have concluded that fees collected were generally properly accounted and reported. However, the system of internal controls for the collection and safeguarding of cash requires improvement as noted in the following observation.

**Observation No. 1:**

Void receipt numbers 15513 and 15532 were not submitted to County Auditor's Office. The County Auditor's Office requested the void receipts; however, the receipts were not submitted.

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

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

**Recommendation:**

Management should ensure that void receipts are submitted to the Auditor's Office along with the *Monthly Fees Report*.

**Observation No. 2:**

Permit number 32557 was unissued and unaccounted for. Pursuant to the official permit log, the permit was provided to user 9 for issuance purposes; however, staff was not able to provide an explanation for the missing permit.

Persons who accept official forms (i.e., permits, receipts, etc.) become responsible, upon receipt, for the accountability and safeguarding of such forms. The accountable person shall be held liable for any amounts which may be required to be paid due to loss of the forms resulting from his or her fault or negligence. Loss or theft of the forms must be promptly reported to the County Auditor's Office. The written notification should include a statement of the circumstances concerning the loss. Official forms reported lost or stolen must be marked "Void" in the electronic application system. Management must also monitor all missing forms to determine if there is a pattern meriting further investigation, modification of procedures, retraining of personnel, or disciplinary action.

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


**Recommendation:**

Management should ensure that permits are properly accounted and safeguarded. At a minimum, the procedures noted above should be implemented. The missing permits should also be voided in the Solid Waste Disposal Application Program and \$25.00 for the missing permit should be deposited with the County Treasurer.

In addition, on January 2016, February 2016, and May 2016, we noted the Sanitation Precinct 1 Program had four missing permits. The County Auditor's Office requested that \$100.00 for the four missing permits be replenished and deposited with the County Treasurer. As of today, the funds have not been deposited. The \$100.00 should be immediately deposited with the County Treasurer.

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

Respectfully,

  
Ray Eufrazio, CPA  
County Auditor

cc: Valde Guerra, Executive Officer

**HIDALGO COUNTY DISTRICT JUDGES**

LUIS M. SINGLETERRY  
JUDGE, 82<sup>ND</sup> D.C.

RODOLFO DELGADO  
JUDGE, 87<sup>TH</sup> D.C.

J. R. "BOBBY" FLORES  
JUDGE, 138<sup>TH</sup> D.C.

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JUDGE, 430<sup>TH</sup> D.C.

JESSE CONTRERAS  
JUDGE, 449<sup>TH</sup> D.C.

pbc

COUNTY OF HIDALGO, TEXAS  
SWIMMING POOL, PRECINCT 2  
MONTHLY REPORT FOR THE MONTH ENDING: July 2016

Receipt Date	Ticket # Sequence		Total Collected	ADULT		CHILDREN		BODY BOARD		COUNTY TREASURER			DEPOSIT SLIP NUMBER	OVER/ (SHORT)
	BEG #	END #		HOW MANY?	FEE (\$1)	HOW MANY?	FEE (\$0.50)	HOW MANY?	FEE (\$1)	Deposit Amount	Date of Deposit	Receipt Number		
1-Jul	✓ 2078	✓ 2099	\$ 48.50	✓ 24	\$ 24.00	✓ 31	\$ 15.50	✓ 9	\$ 9.00	\$ 48.50	07/07/16	✓ 200147	221 00590	\$ -
2-Jul	✓ 2100	✓ 2135	\$ 69.50	✓ 36	\$ 36.00	✓ 37	\$ 18.50	✓ 15	\$ 15.00	\$ 69.50	07/07/16	✓ 200148	221 00591	\$ -
3-Jul	✓ 2136	✓ 2167	\$ 68.50	✓ 41	\$ 41.00	✓ 31	\$ 15.50	✓ 12	\$ 12.00	\$ 68.50	07/07/16	✓ 200149	221 00592	\$ -
4-Jul	Closed	Closed	\$ -										221	\$ -
5-Jul	✓ 2168	✓ 2176	\$ 24.00	✓ 14	\$ 14.00	✓ 14	\$ 7.00	✓ 3	\$ 3.00	\$ 24.00	07/07/16	✓ 200150	221 00593	\$ -
6-Jul	✓ 2177	✓ 2182	\$ 14.00	✓ 7	\$ 7.00	✓ 8	\$ 4.00	✓ 3	\$ 3.00	\$ 14.00	07/07/16	✓ 200151	221 00594	\$ -
7-Jul	✓ 2183	✓ 2189	\$ 17.00	✓ 12	\$ 12.00	✓ 10	\$ 5.00	✓ 0	\$ -	\$ 17.00	07/11/16	✓ 200220	221 00595	\$ -
8-Jul	✓ 2196	✓ 2198	\$ 9.00	✓ 8	\$ 8.00	✓ 2	\$ 1.00	✓ 0	\$ -	\$ 9.00	07/25/16	✓ 200622	221 00596	\$ 1.00
9-Jul	✓ 2199	✓ 2215	\$ 51.00	✓ 28	\$ 28.00	✓ 28	\$ 14.00	✓ 9	\$ 9.00	\$ 51.00	07/25/16	✓ 200623	221 00597	\$ -
10-Jul	✓ 2190	✓ 2237	\$ 88.50	✓ 47	\$ 47.00	✓ 51	\$ 25.50	✓ 16	\$ 16.00	\$ 88.50	07/25/16	✓ 200624	221 00598	\$ -
11-Jul	Closed	Closed	\$ -										221	\$ -
12-Jul	✓ 2238	✓ 2244	\$ 26.50	✓ 21	\$ 21.00	✓ 7	\$ 3.00	✓ 2	\$ 2.00	\$ 26.50	07/21/16	✓ 200579	221 00599	\$ -
13-Jul	✓ 2245	✓ 2254	\$ 27.00	✓ 11	\$ 11.00	✓ 18	\$ 9.00	✓ 7	\$ 7.00	\$ 27.00	07/21/16	✓ 200580	221 00600	\$ -
14-Jul	✓ 2255	✓ 2267	\$ 40.50	✓ 24	\$ 24.00	✓ 19	\$ 9.50	✓ 7	\$ 7.00	\$ 40.50	07/21/16	✓ 200581	221 00601	\$ -
15-Jul	✓ 2268	✓ 2282	\$ 44.50	✓ 25	\$ 25.00	✓ 23	\$ 11.50	✓ 8	\$ 8.00	\$ 44.95	07/21/16	✓ 200582	221 00602	\$ 0.45
16-Jul	✓ 2283	✓ 2293	\$ 27.00	✓ 11	\$ 11.00	✓ 16	\$ 8.00	✓ 8	\$ 8.00	\$ 27.00	07/21/16	✓ 200583	221 00603	\$ -
17-Jul	✓ 2294	✓ 2323	\$ 94.00	✓ 43	\$ 43.00	✓ 52	\$ 26.00	✓ 25	\$ 25.00	\$ 94.10	07/21/16	✓ 200585	221 00604	\$ 0.10
18-Jul	Closed	Closed	\$ -										221	\$ -
19-Jul	✓ 2324	✓ 2331	\$ 39.00	✓ 22	\$ 22.00	✓ 20	\$ 10.00	✓ 7	\$ 7.00	\$ 38.75	07/25/16	✓ 200625	221 00605	\$ (0.25)
20-Jul	✓ 2332	✓ 2349	\$ 53.50	✓ 25	\$ 25.00	✓ 33	\$ 16.50	✓ 12	\$ 12.00	\$ 54.75	07/25/16	✓ 200626	221 00606	\$ 1.25
21-Jul	✓ 2350	✓ 2353	\$ 9.00	✓ 3	\$ 3.00	✓ 8	\$ 4.00	✓ 2	\$ 2.00	\$ 9.00	07/25/16	✓ 200627	221 00607	\$ -
22-Jul	✓ 2354	✓ 2367	\$ 48.50	✓ 22	\$ 22.00	✓ 23	\$ 11.50	✓ 15	\$ 15.00	\$ 48.50	07/28/16	✓ 200797	221 00608	\$ -
23-Jul	✓ 2368	✓ 2379	\$ 51.50	✓ 30	\$ 30.00	✓ 33	\$ 16.50	✓ 5	\$ 5.00	\$ 51.50	07/28/16	✓ 200798	221 00609	\$ -
24-Jul	✓ 2380	✓ 2401	\$ 81.50	✓ 38	\$ 38.00	✓ 59	\$ 29.50	✓ 14	\$ 14.00	\$ 81.50	07/28/16	✓ 200800	221 00610	\$ -
25-Jul	Closed	Closed	\$ -										221	\$ -
26-Jul	✓ 2402	✓ 2405	\$ 28.00	✓ 14	\$ 14.00	✓ 14	\$ 7.00	✓ 7	\$ 7.00	\$ 28.00	07/28/16	✓ 200807	221 00611	\$ -
27-Jul	✓ 2406	✓ 2415	\$ 23.00	✓ 16	\$ 16.00	✓ 12	\$ 6.00	✓ 1	\$ 1.00	\$ 23.00	07/29/16	✓ 200955	221 00612	\$ -
28-Jul	✓ 2416	✓ 2418	\$ 4.00	✓ 2	\$ 2.00	✓ 4	\$ 2.00	✓ 0	\$ -	\$ 4.00	08/01/16	✓ 200991	221 00613	\$ -
29-Jul	✓ 2419	✓ 2424	\$ 27.00	✓ 17	\$ 17.00	✓ 14	\$ 7.00	✓ 3	\$ 3.00	\$ 27.00	08/02/16	✓ 201043	221 00614	\$ -
30-Jul	✓ 2425	✓ 2436	\$ 26.50	✓ 17	\$ 17.00	✓ 11	\$ 5.50	✓ 4	\$ 4.00	\$ 26.50	08/02/16	✓ 201044	221 00615	\$ -
31-Jul	✓ 2437	✓ 2450	\$ 34.50	✓ 13	\$ 13.00	✓ 29	\$ 14.50	✓ 7	\$ 7.00	\$ 34.50	08/02/16	✓ 201045	221 00616	\$ -
<b>TOTAL</b>			<b>\$ 1,075.50</b>	<b>571</b>	<b>\$ 571.00</b>	<b>607</b>	<b>\$ 303.00</b>	<b>201</b>	<b>\$ 201.00</b>	<b>\$ 1,078.05</b>				<b>\$ 2.55</b>

x30 ^      ^      ^      ^      ^      ^      ^      ^      x29

TOTAL AMOUNT DUE TO GENERAL FUND-----1100-347-40-122-000-0-000-----	\$ 1,075.50
LESS: TOTAL AMOUNTS REMITTED TO GENERAL FUND-----	\$ 1,078.05
TOTAL FUNDS DUE TO THE COUNTY TREASURER-----	\$ (2.55)

PREPARED BY: Eduardo Cantu

DATE: 9/7/16

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

Eduardo Cantu  
EDUARDO "EDDIE" CANTU  
COMMISSIONER PRCT NO. 2

9-7-16  
DATE

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

COUNTY AUDITOR'S FORM RE-PCT #2-002 REVISED 6/13/11

Revised  
HIDALGO COUNTY AUDITOR'S OFFICE  
APPROVED BY: Bmg  
DATE: 9/7/16

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](http://www.co.hidalgo.tx.us/auditor)



EDINBURG, TEXAS 78539

September 16, 2016

The Honorable Eduardo Cantu  
Hidalgo County Commissioner Pct. No. 2  
300 W. Hall Acres, Suite G  
Pharr, Texas 78577

Ref: Review of Monthly Fees Report and Supporting Documentation  
For the month of July 2016

Dear Commissioner Cantu:

We conducted a limited scope review of the Precinct 2 Swimming Pool Monthly Fees Report and all supporting documentation for the month of July 2016 pursuant to Local Government Code §115.002(a) and (b). The objectives of the review were to determine if fees collected were properly accounted and reported.

#### Scope:

The scope of our review was limited to collections reported by Precinct 2 Swimming Pool on the Monthly Fees Report for the month of July 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.

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

#### 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 issued followed a sequential order.

#### HIDALGO COUNTY DISTRICT JUDGES

LUIS M. SINGLETERRY  
JUDGE, 92<sup>ND</sup> D.C.

RODOLFO DELGADO  
JUDGE, 93<sup>RD</sup> D.C.

J. R. "BOBBY" FLORES  
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JUDGE, 208<sup>TH</sup> D.C.

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JUDGE, 394<sup>TH</sup> D.C.

ISRAEL RAMON, JR.  
JUDGE, 430<sup>TH</sup> D.C.

JESSE CONTRERAS  
JUDGE, 449<sup>TH</sup> D.C.

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

**Conclusion:**

Total collections for the months of July 2016 were \$1,078.05. Based on the results of our review, we have concluded that fees collected were properly accounted and reported. However, the system of internal controls for the collection and safeguarding of cash requires improvements as noted in the following observation.

**Observation No. 1:**

Receipts were not consistently issued in sequential order. According to staff, the receipts were not issued in sequence, in error.

The County Auditor's Office requires that receipts be issued in sequential order.

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

**Recommendation:**

Management should ensure that receipts are issued in sequential order.

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

Respectfully,



Ray Eufrazio, CPA  
County Auditor

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**HIDALGO COUNTY DISTRICT JUDGES**

LUIS M. SINGLETERRY  
JUDGE, 82<sup>ND</sup> D.C.

RODOLFO DELOADO  
JUDGE, 83<sup>RD</sup> D.C.

J. R. "BOBBY" FLORES  
JUDGE, 118<sup>TH</sup> D.C.

ROSE QUERRA REYNA  
JUDGE, 206<sup>TH</sup> D.C.

JUAN R. PARTIDA  
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JUDGE, 430<sup>TH</sup> D.C.

JESSE CONTRERAS  
JUDGE, 449<sup>TH</sup> D.C.

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

JULY 2016

*PBC*

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-Jul	222-03378	222-03390	\$ 400.00	\$ 25.00	\$ 375.00	7/01/2016	222 00362	\$ 400.00	7/11/2016	200207	-10	\$ -
2-Jul	CLOSED						222				0	\$ -
3-Jul	CLOSED						222				0	\$ -
4-Jul	HOLIDAY						222				0	\$ -
5-Jul	222-03391	222-03407	\$ 575.00	\$ 100.00	\$ 475.00	7/05/2016	222 00363	\$ 575.00	7/11/2016	200208	-6	\$ -
6-Jul	222-03408	222-03417	\$ 325.00	\$ 25.00	\$ 300.00	7/06/2016	222 00364	\$ 325.00	7/11/2016	200209	-5	\$ -
7-Jul	222-03418	222-03428	\$ 550.00		\$ 550.00	7/07/2016	222 00365	\$ 550.00	7/11/2016	200210	-4	\$ -
8-Jul	222-03429	222-03440	\$ 325.00		\$ 325.00	7/08/2016	222 00366	\$ 325.00	7/11/2016	200211	-3	\$ -
9-Jul	CLOSED						222				0	\$ -
10-Jul	CLOSED						222				0	\$ -
11-Jul	222-03441	222-03449	\$ 300.00	\$ 25.00	\$ 275.00	7/12/2016	222 00367	\$ 300.00	7/12/2016	200284	0	\$ -
12-Jul	222-03450	222-03456	\$ 200.00	\$ 50.00	\$ 150.00	7/12/2016	222 00368	\$ 200.00	7/13/2016	200334	-1	\$ -
13-Jul	222-03457	222-03461	\$ 150.00	\$ 50.00	\$ 100.00	7/15/2016	222 00369	\$ 150.00	7/18/2016	200474	-3	\$ -
14-Jul	222-03462	222-03467	\$ 250.00	\$ 25.00	\$ 225.00	7/15/2016	222 00370	\$ 250.00	7/18/2016	200475	-3	\$ -
15-Jul	222-03468	222-03478	\$ 275.00	\$ 25.00	\$ 250.00	7/18/2016	222 00371	\$ 275.00	7/21/2016	200599	-3	\$ -
16-Jul	CLOSED						222				0	\$ -
17-Jul	CLOSED						222				0	\$ -
18-Jul	222-03479	222-03488	\$ 325.00	\$ 25.00	\$ 300.00	7/18/2016	222 00372	\$ 325.00	7/21/2016	200600	-3	\$ -
19-Jul	222-03489	222-03494	\$ 175.00	\$ 50.00	\$ 125.00	7/20/2016	222 00373	\$ 175.00	7/27/2016	200712	-7	\$ -
20-Jul	222-03495	222-03498	\$ 100.00		\$ 100.00	7/20/2016	222 00374	\$ 100.00	7/27/2016	200713	-7	\$ -
21-Jul	222-03499	222-03502	\$ 125.00		\$ 125.00	7/22/2016	222 00375	\$ 125.00	7/27/2016	200714	-5	\$ -
22-Jul	222-03503	222-03510	\$ 200.00		\$ 200.00	7/22/2016	222 00376	\$ 200.00	7/27/2016	200715	-5	\$ -
23-Jul	CLOSED						222				0	\$ -
24-Jul	CLOSED						222				0	\$ -
25-Jul	222-03511	222-03518	\$ 250.00		\$ 250.00	7/25/2016	222 00377	\$ 250.00	7/27/2016	200716	-2	\$ -
26-Jul	222-03519	222-03525	\$ 200.00	\$ 50.00	\$ 150.00	7/26/2016	222 00378	\$ 200.00	7/28/2016	200821	-2	\$ -
27-Jul	222-03526	222-03530	\$ 125.00		\$ 125.00	7/27/2016	222 00379	\$ 125.00	7/28/2016	200822	-1	\$ -
28-Jul	222-03531	222-03535	\$ 225.00		\$ 225.00	7/28/2016	222 00380	\$ 225.00	8/2/2016	201052	-5	\$ -
29-Jul	222-03536	222-03543	\$ 275.00	\$ 125.00	\$ 150.00	8/01/2016	222 00381	\$ 275.00	8/2/2016	201053	-1	\$ -
30-Jul	CLOSED						222				0	\$ -
31-Jul	CLOSED						222				0	\$ -

TOTALS \$ 5,350.00 \$ 575.00 \$ 4,775.00 \$ 5,350.00 \$ -

*XD XOB XB XB*

TOTAL AMOUNT DUE TO GENERAL FUND-----1100-322-70-122-000-0-000-----	\$	5,350.00
LESS: TOTAL AMOUNT REMITTED TO GENERAL FUND (COUNTY TREASURER)-----	\$	5,350.00
OVER/(SHORT)-----	\$	

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.

*Linda Zamora*  
 APPROVED BY

*8/4/16*  
 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.2-005 REVISED: 12/2014

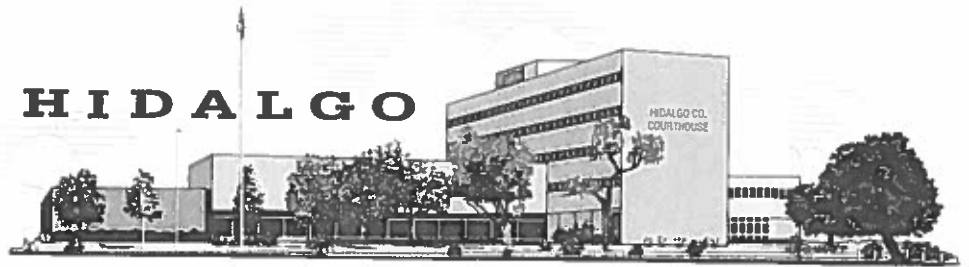
*2016 AUG 4 PM 3 24*

RECEIVED BY COUNTY AUDITOR

HIDALGO COUNTY AUDITOR'S OFFICE  
 APPROVED BY: *[Signature]*  
 DATE: *9/1/16*

*X1*

# COUNTY of HIDALGO



EDINBURG, TEXAS 78539

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

September 16, 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 July 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 July 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 July 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. SINGLETERRY  
JUDGE, 92<sup>ND</sup> D.C.

RODOLFO DELGADO  
JUDGE, 91<sup>TH</sup> D.C.

J. R. "BOBBY" FLORES  
JUDGE, 139<sup>TH</sup> D.C.

ROSE GUERRA REYNA  
JUDGE, 204<sup>TH</sup> D.C.

JUAN R. PARTIDA  
JUDGE, 275<sup>TH</sup> D.C.

MARIO E. RAMIREZ, JR.  
JUDGE, 332<sup>ND</sup> D.C.

NOE GONZALEZ  
JUDGE, 370<sup>TH</sup> D.C.  
OVERSEER

LETICIA LOPEZ  
JUDGE, 389<sup>TH</sup> D.C.

AIDA SALINAS FLORES  
JUDGE, 398<sup>TH</sup> D.C.

ISRAEL RAMON, JR.  
JUDGE, 430<sup>TH</sup> D.C.

JESSE CONTRERAS  
JUDGE, 449<sup>TH</sup> 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 July 2016 were \$5,350.00. 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 Eufrazio, CPA  
County Auditor

cc: Valde Guerra, County Executive Officer

---

**HIDALGO COUNTY DISTRICT JUDGES**

LUIS M. SINGLETERRY  
JUDGE, 52<sup>ND</sup> D.C.

ROOOLFO DELGADO  
JUDGE, 83<sup>RD</sup> D.C.

J. R. "BOBBY" FLORES  
JUDGE, 138<sup>TH</sup> D.C.

ROSE GUERRA REYNA  
JUDGE, 208<sup>TH</sup> D.C.

JUAN R. PARTIDA  
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ISRAEL RAMON, JR.  
JUDGE, 430<sup>TH</sup> D.C.

JESSE CONTRERAS  
JUDGE, 449<sup>TH</sup> D.C.

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

PBC  
 RECEIVED BY  
 COUNTY AUDITOR  
 2016

DATE	BEGINNING RECEIPT NUMBER	ENDING RECEIPT NUMBER	TOTAL RECEIPTS ISSUED	TOTAL RECEIPT AMOUNT	COUNTY TREASURER			DEPOSIT SLIP NUMBER
					DEPOSIT AMOUNT	DATE OF DEPOSIT	RECEIPT NUMBER	
1 7-1-16								231
2 7-2-16 ✓			-0-4	-0-4	-0-4			231
3 7-3-16 ✓			-0-4	-0-4	-0-4			231
4 7-4-16								231
5 7-5-16								231
6 7-6-16								231
7 7-7-16								231
8 7-8-16								231
9 7-9-16 ✓			-0-4	-0-4	-0-4			231
10 7-10-16 ✓			-0-4	-0-4	-0-4			231
11 7-11-16								231
12 7-12-16								231
13 7-13-16								231
14 7-14-16								231
15 7-15-16								231
16 7-16-16 ✓			-0-4	-0-4	-0-4			231
17 7-17-16 ✓			-0-4	-0-4	-0-4			231
18 7-18-16								231
19 7-19-16								231
20 7-20-16								231
21 7-21-16								231
22 7-22-16								231
23 7-23-16 ✓			-0-4	-0-4	-0-4			231
24 7-24-16 ✓			-0-4	-0-4	-0-4			231
25 7-25-16								231
26 7-26-16								231
27 7-27-16								231
28 7-28-16								231
29 7-29-16								231
30 7-30-16 ✓			-0-4	-0-4	-0-4			231
31 7-31-16 ✓			-0-4	-0-4	-0-4			231
					\$0.00			

TOTAL RECEIPTS AND FUNDS COLLECTED: -0-4 x \$4.00 = -0-4

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

PREPARED BY: Gerardo Flores Sr

DATE: 8-1-2016

THIS REPORT HAS BEEN PERSONALLY REVIEWED BY ME AND I CERTIFY IT TO BE TRUE AND CORRECT TO THE BEST OF MY KNOWLEDGE  
Jose M. Flores  
 JOSE M. FLORES  
 COMMISSIONER PRCT NO. 3  
 DATE: 8/9/16

THIS REPORT IS DUE IN THE OFFICE OF THE COUNTY AUDITOR BEFORE THE FIFTH (5TH) WORKING DAY OF THE FOLLOWING MONTH  
 COUNTY AUDITOR'S FORM: RE-PCT.#3-001 REVISED:9/5/05

HIDALGO COUNTY AUDITOR'S OFFICE  
 APPROVED BY: [Signature]  
 DATE: 8/16/16

# COUNTY of HIDALGO



EDINBURG, TEXAS 78539

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

September 16, 2016

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

Re: Review of Anzalduas Park *Monthly Fees Report* and Supporting Documentation  
For the month of July 2016

Dear Commissioner Flores:

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

#### Scope:

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

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

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

#### Methodology:

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

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

#### HIDALGO COUNTY DISTRICT JUDGES

LUIS M. SINGLETERRY  
JUDGE, 92<sup>ND</sup> D.C.

RODOLFO DELGADO  
JUDGE, 93<sup>RD</sup> D.C.

J. R. "BOBBY" FLORES  
JUDGE, 139<sup>TH</sup> D.C.

ROSE GUERRA REYNA  
JUDGE, 208<sup>TH</sup> D.C.

JUAN R. PARTIDA  
JUDGE, 275<sup>TH</sup> D.C.

MARIO E. RAMIREZ, JR.  
JUDGE, 332<sup>ND</sup> D.C.

HOE GONZALEZ  
JUDGE, 370<sup>TH</sup> D.C.  
OVERSEER

LETICIA LOPEZ  
JUDGE, 388<sup>TH</sup> D.C.

AIDA SALINAS FLORES  
JUDGE, 398<sup>TH</sup> D.C.

ISRAEL RAMON, JR.  
JUDGE, 430<sup>TH</sup> D.C.

JESSE CONTRERAS  
JUDGE, 441<sup>TH</sup> D.C.

business day after the day on which the funds were received pursuant to Local Government Code §113.022.

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

**Conclusion:**

There were no collections for the month of July 2016 since Anzalduas Park was closed for repairs. However, based on the results of our review, we noted that the system of internal controls for the collection and safeguarding of cash requires improvements as noted in the following observation.

**Observation No. 1:**

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

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

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

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

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

**Recommendation:**

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

Please provide a written management response to the observation noted above by September 30, 2016.

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**HIDALGO COUNTY DISTRICT JUDGES**

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JESSE CONTRERAS  
JUDGE, 448<sup>TH</sup> D.C.

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

Respectfully,



Ray Eufrazio, CPA  
County Auditor

cc: Valde Guerra, County Executive Officer

---

**HIDALGO COUNTY DISTRICT JUDGES**

LUIS M. SINGLETERRY  
JUDGE, 82<sup>ND</sup> D.C.

RODOLFO DELGADO  
JUDGE, 93<sup>RD</sup> D.C.

J. R. "BOBBY" FLORES  
JUDGE, 138<sup>TH</sup> D.C.

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ISRAEL RAMON, JR.  
JUDGE, 430<sup>TH</sup> D.C.

JESSE CONTRERAS  
JUDGE, 449<sup>TH</sup> D.C.

DATE: 9-7-16  
J.C. 9/11/16  
JUL-16

COUNTY OF HIDALGO, TEXAS  
SCHEDULE OF RECPTS AND DEPOSITS FOR THE MONTH OF:  
PRECINCT 3, SANITATION PROGRAM

Receipt Date	Receipt # Sequence		Total Collected	Credit Card Amount (Direct Deposit)	LONE STAR NATIONAL BANK			COUNTY TREASURER				OVER/ (SHORT)
	BEG #	END #			Deposit Amount	Date of Deposit	Deposit Slip Number	Receipt Amount	Receipt Date	Receipt Number	Diff on Dates	
1-Jul	232-23759	232-23832	\$ 2,275.00	\$ 375.00	\$ 1,900.00	7-1-16	232 00404	\$ 2,275.00	7/11/2016	200221	-10	\$ -
2-Jul	Saturday						232				0	\$ -
3-Jul	Sunday						232				0	\$ -
4-Jul	Holiday						232				0	\$ -
5-Jul	232-23833	232-23920	\$ 2,675.00	\$ 425.00	\$ 2,250.00	7-5-16	232 00405	\$ 2,675.00	7/11/2016	200222	-6	\$ -
6-Jul	232-23921	232-23982	\$ 1,925.00	\$ 200.00	\$ 1,725.00	7-6-16	232 00406	\$ 1,925.00	7/11/2016	200223	-5	\$ -
7-Jul	232-23983	232-24045	\$ 1,900.00	\$ 375.00	\$ 1,525.00	7-7-16	232 00407	\$ 1,900.00	7/11/2016	200224	-4	\$ -
8-Jul	232-24046	232-24132	\$ 2,375.00	\$ 400.00	\$ 1,975.00	7-8-16	232 00408	\$ 2,375.00	7/11/2016	200226	-3	\$ -
9-Jul	Saturday						232				0	\$ -
10-Jul	Sunday						232				0	\$ -
11-Jul	232-24133	232-24227	\$ 2,825.00	\$ 700.00	\$ 2,140.00	7-11-16	232 00409	\$ 2,840.00	7/12/2016	200285	-1	\$ 15.00
12-Jul	232-24228	232-24289	\$ 1,825.00	\$ 250.00	\$ 1,575.00	7-12-16	232 00410	\$ 1,825.00	7/13/2016	200332	-1	\$ -
13-Jul	232-24290	232-24347	\$ 1,575.00	\$ 200.00	\$ 1,375.00	7-13-16	232 00411	\$ 1,575.00	7/14/2016	200387	-1	\$ -
14-Jul	232-24348	232-24403	\$ 1,550.00	\$ 200.00	\$ 1,350.00	7-14-16	232 00412	\$ 1,550.00	7/15/2016	200394	-1	\$ -
15-Jul	232-24404	232-24478	\$ 2,275.00	\$ 450.00	\$ 1,825.00	7-15-16	232 00413	\$ 2,275.00	7/21/2016	200586	-6	\$ -
16-Jul	Saturday						232				0	\$ -
17-Jul	Sunday						232				0	\$ -
18-Jul	232-24479	232-24565	\$ 2,375.00	\$ 375.00	\$ 2,000.00	7-18-16	232 00414	\$ 2,375.00	7/21/2016	200587	-3	\$ -
19-Jul	232-24566	232-24635	\$ 2,025.00	\$ 225.00	\$ 1,800.00	7-19-16	232 00415	\$ 2,025.00	7/21/2016	200588	-2	\$ -
20-Jul	232-24636	232-24676	\$ 1,300.00	\$ 250.00	\$ 1,050.00	7-20-16	232 00416	\$ 1,300.00	7/21/2016	200589	-1	\$ -
21-Jul	232-24677	232-24723	\$ 1,225.00	\$ 200.00	\$ 1,075.00	7-21-16	232 00417	\$ 1,275.00	7/26/2016	200703	-5	\$ 50.00
22-Jul	232-24724	232-24788	\$ 1,750.00	\$ 350.00	\$ 1,400.00	7-22-16	232 00418	\$ 1,750.00	7/26/2016	200705	-4	\$ -
23-Jul	Saturday						232				0	\$ -
24-Jul	Sunday						232				0	\$ -
25-Jul	232-24789	232-24840	\$ 1,550.00	\$ 275.00	\$ 1,275.00	7-25-16	232 00419	\$ 1,550.00	7/26/2016	200707	-1	\$ -
26-Jul	232-24841	232-24889	\$ 1,400.00	\$ 50.00	\$ 1,350.00	7-26-16	232 00420	\$ 1,400.00	7/28/2016	200823	-2	\$ -
27-Jul	232-24890	232-24926	\$ 1,000.00	\$ 150.00	\$ 850.00	7-27-16	232 00421	\$ 1,000.00	7/28/2016	200825	-1	\$ -
28-Jul	232-24927	232-24964	\$ 1,025.00	\$ 200.00	\$ 825.00	7-28-16	232 00422	\$ 1,025.00	7/29/2016	200956	-1	\$ -
29-Jul	232-24965	232-25026	\$ 1,725.00	\$ 450.00	\$ 1,275.00	7-29-16	232 00423	\$ 1,725.00	8/1/2016	201018	-3	\$ -
30-Jul	Saturday						232				0	\$ -
31-Jul	Sunday						232				0	\$ -

TOTALS \$ 36,575.00 \$ 6,100.00 \$ 30,540.00 \$ 36,640.00 \$ 65.00

TOTAL AMOUNT DUE TO GENERAL FUND-----1100-322-70-123-000-0-000-----	\$	36,575.00
LESS: TOTAL FUNDS DUE TO THE COUNTY TREASURER-----	\$	36,640.00
OVER/(SHORT)-----	\$	65.00

PREPARED BY: Anna A. Cobble

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

APPROVED BY: [Signature]

\*Note: \$50.00 change fund was deposited on July 21, 2016, in error.

Aug 10, 2016  
DATE

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

COUNTY AUDITOR'S FORM RE-PCT.3-005 REVISED: 12/2014

RECEIVED

AUG 12 2016

Hidalgo County AUDITORS OFFICE

# 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](http://www.co.hidalgo.tx.us/auditor)



EDINBURG, TEXAS 78539

September 16, 2016

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

Re: Review of Sanitation Program *Monthly Fees Report* and Supporting Documentation  
For the month of July 2016

Dear Commissioner Flores:

We conducted a limited scope review of the Precinct 3 Sanitation Program *Monthly Fees Report* and all supporting documentation for the month of July 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 July 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.

#### HIDALGO COUNTY DISTRICT JUDGES

LUIS M. SINGLETERRY  
JUDGE, 12<sup>th</sup> D.C.

RODOLFO DELGADO  
JUDGE, 33<sup>rd</sup> D.C.

J. R. "BOBBY" FLORES  
JUDGE, 139<sup>th</sup> D.C.

ROSE GUERRA REYNA  
JUDGE, 206<sup>th</sup> D.C.

JUAN R. PARTIDA  
JUDGE, 173<sup>rd</sup> D.C.

MARIO E. RAMIREZ, JR.  
JUDGE, 332<sup>nd</sup> D.C.

HOE GONZALEZ  
JUDGE, 370<sup>th</sup> D.C.  
OVERSEER

LETICIA LOPEZ  
JUDGE, 389<sup>th</sup> D.C.

AIDA SALINAS FLORES  
JUDGE, 398<sup>th</sup> D.C.

ISRAEL RAMON, JR.  
JUDGE, 430<sup>th</sup> D.C.

JESSE CONTRERAS  
JUDGE, 448<sup>th</sup> D.C.

- Verified that procedures for voided receipts and voided permits were properly followed.
- Reviewed *Cashier's Daily Close-Out Reports/Daily Remittance Forms (Close-Out Report)* to determine whether fees collected were properly accounted & 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 July 2016 were \$36,575.00. Based on the results of our review, we have concluded were not properly accounted and reported (see observation No.1).

**Observation No. 1:**

The July 11, 2016 collections for user no. 13 contained an overage of \$15.00. Staff could not provide an explanation for the overage. The overage was deposited with other collections and recorded as miscellaneous revenue.

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

Failure to monitor all overages to determine if there is a pattern meriting further investigation, modification of collection procedures, retaining of personnel, or disciplinary action may result in the loss of County revenue.

**Recommendation:**

Management should should monitor all overages to determine if there is a pattern meriting further investigation, modification of collection procedures, retaining of personnel, or disciplinary action.

**Observation No. 2:**

Procedures for voiding receipts require improvement. A void receipt did not contain the supervisor's signature of approval. According to staff, failure to properly void the receipt was due to an oversight by the Supervisor.

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

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

**Recommendation:**

Management should ensure that receipts are properly voided. At a minimum, the procedures noted above should be implemented. Management should also consider the re-training of personnel and/or taking disciplinary action.

**Observation No. 3:**

Permit numbers 34169, 34200, and 34324 were unaccounted. According to the official permits log, the permits were provided to user numbers 13 and 47 for issuance purposes; however, staff was not able to provide an explanation for the missing permits.

Persons who accept accountable forms (i.e., permits, receipts, etc.) become responsible, upon receipt, for the accountability and safeguarding of such forms. The accountable person shall be held liable for any amounts which may be required to be paid due to loss of the accountable forms resulting from his or her fault or negligence.

**HIDALGO COUNTY DISTRICT JUDGES**

LUIB M. SINGLETERRY  
JUDGE, 92<sup>ND</sup> D.C.

RODOLFO DELGADO  
JUDGE, 93<sup>RD</sup> D.C.

J. R. "BOBBY" FLORES  
JUDGE, 139<sup>TH</sup> D.C.

ROSE GUERRA REYNA  
JUDGE, 204<sup>TH</sup> D.C.

JUAN R. PARTIDA  
JUDGE, 275<sup>TH</sup> D.C.

MARIO E. RAMIREZ, JR.  
JUDGE, 332<sup>ND</sup> D.C.

NOE GONZALEZ  
JUDGE, 370<sup>TH</sup> D.C.  
OVERSEER

LETICIA LOPEZ  
JUDGE, 389<sup>TH</sup> D.C.

AIDA SALINAS FLORES  
JUDGE, 394<sup>TH</sup> D.C.

ISRAEL RAMON, JR.  
JUDGE, 430<sup>TH</sup> D.C.

JESSE CONTRERAS  
JUDGE, 449<sup>TH</sup> D.C.

Loss or theft of accountable forms must be promptly reported to the County Auditor's Office. The written notification should include a statement of the circumstances concerning the loss. Accountable forms reported lost or stolen must be marked "Void" in the electronic application system. Management must also monitor all missing accountable forms to determine if there is a pattern meriting further investigation, modification of procedures, retraining of personnel, or disciplinary action.

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

**Recommendation:**


Management should ensure that permits are properly accounted and safeguarded. At a minimum, the procedures noted above should be implemented. The unaccountable permits should also be voided in the Solid Waste Disposal Application Program and \$75.00 for the three missing permits should be replenished and deposited with the County Treasurer.

In addition, we noted that shortages and missing permits totaling \$290.00 (shortages of \$25.00, \$10.00, and \$5.00 on January 8, 2016, January 11, 2016 and February 24, 2016, respectively, and 10 missing permits between January and May totaling \$250.00) have not been replenished and deposited with the County Treasurer, as previously requested by the County Auditor's Office. The \$290.00 should be immediately deposited with the County Treasurer.

Please provide written management responses to the observations noted above by September 30, 2016.

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

Respectfully,



Ray Eufracio, CPA  
County Auditor

cc: Valde Guerra, County Executive Officer

---

**HIDALGO COUNTY DISTRICT JUDGES**

LUIS M. SMOLETERY  
JUDGE, 92<sup>ND</sup> D.C.

RODOLFO DELGADO  
JUDGE, 93<sup>RD</sup> D.C.

J. R. "BOBBY" FLORES  
JUDGE, 139<sup>TH</sup> D.C.

ROSE GUERRA REYNA  
JUDGE, 206<sup>TH</sup> D.C.

JUAN R. PARTIDA  
JUDGE, 275<sup>TH</sup> D.C.

MARIO E. RAMIREZ, JR.  
JUDGE, 322<sup>ND</sup> D.C.

NOE GONZALEZ  
JUDGE, 370<sup>TH</sup> D.C.  
OVERSEER

LETICIA LOPEZ  
JUDGE, 389<sup>TH</sup> D.C.

AIDA SALINAS FLORES  
JUDGE, 398<sup>TH</sup> D.C.

ISRAEL RAMON, JR.  
JUDGE, 430<sup>TH</sup> D.C.

JESSE CONTRERAS  
JUDGE, 449<sup>TH</sup> D.C.

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

*PBC*

Jul-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-Jul	242-20550	242-20617	\$ 2,250.00	\$ 500.00	\$ 1,750.00	7/6/2016	242 DEPO5	\$ 2,250.00	7/14/2016	200359	#REF!	#REF!
2-Jul	242-20618	242-20624	\$ 175.00	\$ 50.00	\$ 125.00	7/6/2016	242 DEPO6	\$ 175.00	7/14/2016	200361	-8	\$ -
3-Jul	SUNDAY						242				0	\$ -
4-Jul	242-20625	242-20625	\$ 25.00	\$ -	\$ 25.00	7/6/2016	242 DEP07	\$ 25.00	7/14/2016	200364	-8	\$ -
5-Jul	242-20626	242-20704	\$ 2,325.00	\$ 325.00	\$ 2,000.00	7/6/2016	242 DEP08	\$ 2,325.00	7/14/2016	200365	-8	\$ -
6-Jul	242-20705	242-20761	\$ 1,800.00	\$ 475.00	\$ 1,325.00	7/8/2016	242 401	\$ 1,800.00	7/14/2016	200368	-6	\$ -
7-Jul	242-20762	242-20814	\$ 1,450.00	\$ 200.00	\$ 1,250.00	7/8/2016	242 402	\$ 1,450.00	7/14/2016	200370	-6	\$ -
8-Jul	242-20815	242-20882	\$ 2,150.00	\$ 350.00	\$ 1,800.00	7/11/2016	242 403	\$ 2,150.00	7/14/2016	200371	-3	\$ -
9-Jul	242-20883	242-20886	\$ 100.00	\$ 25.00	\$ 75.00	7/11/2016	242 404	\$ 100.00	7/14/2016	200373	-3	\$ -
10-Jul	SUNDAY						242				0	\$ -
11-Jul	242-20887	242-20949	\$ 1,975.00	\$ 250.00	\$ 1,725.00	7/12/2016	242 405	\$ 1,975.00	7/15/2016	200421	-3	\$ -
12-Jul	242-20950	242-20997	\$ 1,575.00	\$ 325.00	\$ 1,250.00	7/13/2016	242 406	\$ 1,575.00	7/15/2016	200425	-2	\$ -
13-Jul	242-20998	242-21032	\$ 975.00	\$ 125.00	\$ 850.00	7/14/2016	242 407	\$ 975.00	7/20/2016	200544	-6	\$ -
14-Jul	242-21033	242-21067	\$ 1,250.00	\$ 250.00	\$ 1,000.00	7/15/2016	242 408	\$ 1,250.00	7/25/2016	200682	-10	\$ -
15-Jul	242-21068	242-21133	\$ 2,025.00	\$ 350.00	\$ 1,675.00	7/18/2016	242 409	\$ 2,025.00	7/25/2016	200683	-7	\$ -
16-Jul	242-21134	242-21138	\$ 125.00	\$ 25.00	\$ 100.00	7/18/2016	242 410	\$ 125.00	7/25/2016	200684	-7	\$ -
17-Jul	SUNDAY						242				0	\$ -
18-Jul	242-21139	242-21203	\$ 1,875.00	\$ 175.00	\$ 1,700.00	7/19/2016	242 411	\$ 1,875.00	7/25/2016	200685	-6	\$ -
19-Jul	242-21204	242-21249	\$ 1,300.00	\$ 175.00	\$ 1,125.00	7/20/2016	242 412	\$ 1,300.00	7/27/2016	200717	-7	\$ -
20-Jul	242-21250	242-21288	\$ 1,250.00	\$ 75.00	\$ 1,175.00	7/21/2016	242 413	\$ 1,250.00	7/27/2016	200718	-6	\$ -
21-Jul	242-21289	242-21333	\$ 1,275.00	\$ 250.00	\$ 1,025.00	7/22/2016	242 414	\$ 1,275.00	7/27/2016	200719	-5	\$ -
22-Jul	242-21334	242-21388	\$ 1,725.00	\$ 175.00	\$ 1,550.00	7/25/2016	242 415	\$ 1,725.00	7/27/2016	200720	-2	\$ -
23-Jul	242-21389	242-21392	\$ 100.00	\$ -	\$ 100.00	7/25/2016	242 416	\$ 100.00	7/27/2016	200721	-2	\$ -
24-Jul	SUNDAY						242				0	\$ -
25-Jul	242-21393	242-21434	\$ 1,400.00	\$ 325.00	\$ 1,075.00	7/26/2016	242 417	\$ 1,400.00	7/27/2016	200772	-1	\$ -
26-Jul	242-21435	242-21476	\$ 1,375.00	\$ 300.00	\$ 1,075.00	7/27/2016	242 418	\$ 1,375.00	7/29/2016	200907	-2	\$ -
27-Jul	242-21477	242-21519	\$ 1,225.00	\$ 200.00	\$ 1,025.00	7/28/2016	242 419	\$ 1,225.00	8/8/2016	201244	-11	\$ -
28-Jul	242-21520	242-21546	\$ 950.00	\$ 250.00	\$ 700.00	7/29/2016	242 420	\$ 950.00	8/2/2016	201055	-4	\$ -
29-Jul	242-21547	242-21584	\$ 1,125.00	\$ 175.00	\$ 950.00	8/1/2016	242 421	\$ 1,125.00	8/2/2016	201056	-1	\$ -
30-Jul	242-21585	242-21587	\$ 75.00	\$ -	\$ 75.00	8/1/2016	242 422	\$ 75.00	8/2/2016	201058	-1	\$ -
31-Jul	SUNDAY						242				0	\$ -
<b>TOTALS</b>			<b>\$ 31,875.00</b>	<b>\$ 5,350.00</b>	<b>\$ 26,525.00</b>			<b>\$ 31,875.00</b>				

TOTAL AMOUNT DUE TO GENERAL FUND-----1100-322-70-124-000-0-000-----	\$	<i>X</i> 31,875.00
LESS: TOTAL AMOUNT REMITTED TO GENERAL FUND (COUNTY TREASURER)-----	\$	31,875.00
OVER/(SHORT)-----	\$	0

PREPARED BY: *[Signature]*

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

APPROVED BY: *[Signature]*

*1289*

8-9-16  
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: *9/1/16*

*XI*

# COUNTY of HIDALGO



EDINBURG, TEXAS 78539

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

September 16, 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 July 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 July 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 July 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 report was 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, 12<sup>TH</sup> D.C.

RODOLFO DELGADO  
JUDGE, 93<sup>RD</sup> D.C.

J. R. "BOBBY" FLORES  
JUDGE, 139<sup>TH</sup> D.C.

ROSE GUERRA REYNA  
JUDGE, 206<sup>TH</sup> D.C.

JUAN R. PARTIDA  
JUDGE, 275<sup>TH</sup> D.C.

MARIO E. RAMIREZ, JR.  
JUDGE, 312<sup>ND</sup> D.C.

NOÉ GONZALEZ  
JUDGE, 370<sup>TH</sup> D.C.  
OVERSEER

LETICIA LOPEZ  
JUDGE, 389<sup>TH</sup> D.C.

ADA SALINAS FLORES  
JUDGE, 398<sup>TH</sup> D.C.

ISRAEL RAMON, JR.  
JUDGE, 430<sup>TH</sup> D.C.

JESSE CONTRERAS  
JUDGE, 448<sup>TH</sup> 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 July 2016 were \$31,875.00. Based on the results of our review, we have concluded that fees collected were properly accounted and reported. However, the system of internal controls for the collection and safeguarding of cash requires improvement as noted in the following observation.

**Observation No. 1:**

Permits were not consistently issued in sequential order. According to staff, the permits were skipped and sold at a later date. We were able to confirm that the permits were sold on a later date.

The County Auditor's Office requires that permits be issued in sequential order.

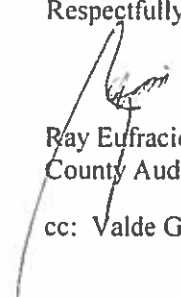
Failure to ensure that permits are issued in sequential order may result in the loss of County funds.

**Recommendation:**

Management should ensure that permits are issued in sequential order.

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 Eufrazio, CPA  
County Auditor

cc: Valde Guerra, County Executive Officer

---

**HIDALGO COUNTY DISTRICT JUDGES**

LUIS M. SINGLETERRY  
JUDGE, 92<sup>ND</sup> D.C.

RODOLFO DELGADO  
JUDGE, 93<sup>RD</sup> D.C.

J. R. "BOBBY" FLORES  
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JUDGE, 204<sup>TH</sup> D.C.

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JUDGE, 388<sup>TH</sup> D.C.

ISRAEL RAMON, JR.  
JUDGE, 430<sup>TH</sup> D.C.

JESSE CONTRERAS  
JUDGE, 448<sup>TH</sup> D.C.

# Constable Celestino Avila Jr. Monthly Report

For the Month Ending July 2016 *ppc*

Date	Plaintiff	Defendant	Receipt #	Cause #	Type of Service	In/Out County	Court	Treasurer #	Amount Due
Friday, July 08, 2016	OAG ✓	San Juanita Marquez	011222-1 ✓	F-6592-15-1 ✓	Citation OAG	In county	District Clerk	200375 ✓	\$99.00 ✓
Friday, July 08, 2016	OAG ✓	Tom Seigel (NOT SERVED)	011222-1 ✓	15-1479 ✓	Citation OAG	In County	District Clerk	200375 ✓	\$49.50 ✓
Friday, July 08, 2016	OAG ✓	Jose Gustavo Ortiz	011222-1 ✓	F-7371-15-G ✓	Citation OAG	In County	District Clerk	200375 ✓	\$49.50 ✓
Friday, July 08, 2016	OAG ✓	Gabriel Avendano Jr.	011222-1 ✓	F-7362-15-C ✓	Citation OAG	In County	District Clerk	200375 ✓	\$49.50 ✓
Friday, July 08, 2016	OAG ✓	Fabian Espinoza (NOT SERVED)	011222-1 ✓	F-6594-15-8 ✓	Citation OAG	In County	District Clerk	200375 ✓	\$49.50 ✓
Friday, July 08, 2016	OAG ✓	Juan Chapa	011222-1 ✓	F-6524-15-6 ✓	Citation OAG	In County	District Clerk	200375 ✓	\$99.00 ✓
Friday, July 08, 2016	OAG ✓	Noel De La Cruz	011222-1 ✓	F-6444-15-J ✓	Citation OAG	In County	District Clerk	200375 ✓	\$49.50 ✓
Friday, July 08, 2016	OAG ✓	Angelina Castro	011222-1 ✓	F-6374-15-11 ✓	Citation OAG	In County	District Clerk	200375 ✓	\$49.50 ✓
Friday, July 08, 2016	OAG ✓	Muritzia Mendoza	011222-1 ✓	F-6371-15-J ✓	Citation OAG	In County	District Clerk	200375 ✓	\$49.50 ✓
Friday, July 08, 2016	OAG ✓	Julissa Mena	011222-1 ✓	F-6183-15-F ✓	Citation OAG	In County	District Clerk	200375 ✓	\$49.50 ✓
Friday, July 08, 2016	OAG ✓	Roberto Rios	011222-1 ✓	F-6169-15-H ✓	Citation OAG	In County	District Clerk	200375 ✓	\$49.50 ✓
Friday, July 08, 2016	OAG ✓	Jose Miguel Rios (NOT SERVED)	011222-1 ✓	F-2364-15-E ✓	Citation OAG	In county	District Clerk	200375 ✓	\$49.50 ✓
Friday, July 08, 2016	OAG ✓	Heriberto Pablo Garza	011222-1 ✓	F-7153-15-8 ✓	Citation OAG	In County	District Clerk	200375 ✓	\$49.50 ✓

Thursday, August 04, 2016



This report has been personally reviewed by me and which I certify to be true and correct to the best of my knowledge  
 Approved by: *[Signature]*  
 Constable, Precinct 9

Prepared by: *[Signature]*  
 Administrative Assistant II



142.50

X

Date	Plaintiff	Defendant	Receipt #	Cause #	Type of Service	In/Out County	Court	Treasurer #	Amount Due
Friday, July 08, 2016	OAG ✓	Jose Manuel Gutierrez (NOT SERVED)	011222-1 ✓	F-6091-15-C ✓	Citation OAG	In County	District Clerk	200375 ✓	\$49.50 ✓
Friday, July 08, 2016	OAG ✓	Armando Rocha Barco	011222-1 ✓	C-4552-98-B ✓	Precept To Serve	In county	District Clerk	200375 ✓	\$49.50 ✓
Friday, July 08, 2016	OAG ✓	Francisco Belmarez III (NOT SERVED)	011222-1 ✓	F-1760-03-F ✓	Citation OAG	In County	District Clerk	200375 ✓	\$49.50 ✓
Friday, July 08, 2016	OAG ✓	Armando Rocha Barco	011222-1 ✓	C-4552-98-B ✓	Citation OAG	In County	District Clerk	200375 ✓	\$49.50 ✓
Friday, July 08, 2016	OAG ✓	Maria Anita Campos	011222-1 ✓	F-343-01-E ✓	Citation OAG	In County	District Clerk	200375 ✓	\$99.00 ✓
Friday, July 08, 2016	OAG ✓	Emelia Rubi Alvarado (NOT SERVED)	011222-1 ✓	F-3934-15-II ✓	Citation OAG	In County	District Clerk	200375 ✓	\$49.50 ✓
Friday, July 08, 2016	OAG ✓	Jose Ediberto Silva (NOT SERVED)	011222-1 ✓	F-4530-11-B ✓	Precept To Serve	In County	District Clerk	200375 ✓	\$49.50 ✓
Friday, July 08, 2016	OAG ✓	Salomon Noe De La Rosa	011222-1 ✓	F-4982-04-C ✓	Citation OAG	In County	District Clerk	200375 ✓	\$49.50 ✓
Friday, July 08, 2016	OAG ✓	Jesus Rosales IV	011222-1 ✓	F-6039-15-G ✓	Citation OAG	In County	District Clerk	200375 ✓	\$49.50 ✓
Friday, July 08, 2016	OAG ✓	Jose De Jesus Adrian Saenz	011222-1 ✓	F-6042-15-J ✓	Citation OAG	In County	District Clerk	200375 ✓	\$49.50 ✓
Friday, July 08, 2016	OAG ✓	Maria Alejandra Flores	011223-1 ✓	F-3135-14-E ✓	Precept To Serve	In County	District Clerk	200375 ✓	\$49.50 ✓
Friday, July 08, 2016	OAG ✓	Armando Rodriguez Jr. (NOT SERVED)	011223-1 ✓	F-4090-12-1 ✓	Citation OAG	In County	District Clerk	200375 ✓	\$49.50 ✓
Friday, July 08, 2016	OAG ✓	Nathalie Renae Gonzalez	011223-1 ✓	F-3886-15-8 ✓	Citation OAG	In County	District Clerk	200375 ✓	\$49.50 ✓
Friday, July 08, 2016	OAG ✓	Connie Ann Sanchez	011223-1 ✓	F-3961-15-F ✓	Subpoena OAG	In County	District Clerk	200375 ✓	\$49.50 ✓

Thursday, August 04, 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, Precinct 11 Administrative Assistant II

11-25-16

11a

P.S. CHL

Date	Plaintiff	Defendant	Receipt #	Cause #	Type of Service	In/Out County	Court	Treasurer #	Amount Due
Friday, July 08, 2016	OAG ✓	Juan Jose Carreon (NOT SERVED)	011223-1 ✓	F-4033-05-B ✓	Citation OAG	In County	District Clerk	200375 ✓	\$49.50 ✓
Friday, July 08, 2016	OAG ✓	Juan Jose Carreon (NOT SERVED)	011223-1 ✓	F-4033-05-B ✓	Precept To Serve	In County	District Clerk	200375 ✓	\$49.50 ✓
Friday, July 08, 2016	OAG ✓	Jose Antonio Fuentes	011223-1 ✓	F-3662-04-I ✓	Citation OAG	In County	District Clerk	200375 ✓	\$49.50 ✓
Friday, July 08, 2016	OAG ✓	Urias Cimaes	011223-1 ✓	F-4607-04-E ✓	Citation OAG	In County	District Clerk	200375 ✓	\$49.50 ✓
Friday, July 08, 2016	OAG ✓	Jose Garcia	011223-1 ✓	F-495-11-2 ✓	Precept To Serve	In County	District Clerk	200375 ✓	\$49.50 ✓
Friday, July 08, 2016	OAG ✓	Amador Sandoval III	011223-1 ✓	F-5116-05-B ✓	Precept To Serve	In County	District Clerk	200375 ✓	\$49.50 ✓
Friday, July 08, 2016	OAG ✓	Leonardo Alexander (NOT SERVED)	011223-1 ✓	F-5193-15-II ✓	Citation OAG	In County	District Clerk	200375 ✓	\$49.50 ✓
Friday, July 08, 2016	OAG ✓	Reynaldo Telles	011223-1 ✓	F-5350-11-C ✓	Citation OAG	In County	District Clerk	200375 ✓	\$49.50 ✓
Friday, July 08, 2016	OAG ✓	Rosa Eunice Rubio	011223-1 ✓	F-3044-15-A ✓	Subpoena OAG	In County	District Clerk	200375 ✓	\$49.50 ✓
Friday, July 08, 2016	OAG ✓	Lombardo Mendoza (NOT SERVED)	011223-1 ✓	F-1050-15-5 ✓	Citation OAG	In County	District Clerk	200375 ✓	\$49.50 ✓
Friday, July 08, 2016	OAG ✓	Amber Joy Mascorro	011223-1 ✓	F-5217-15-B ✓	Citation OAG	In County	District Clerk	200375 ✓	\$49.50 ✓
Friday, July 08, 2016	OAG ✓	Francisco Belmarquez III	011223-1 ✓	F-1760-03-E ✓	Citation OAG	In County	District Clerk	200375 ✓	\$49.50 ✓
Friday, July 08, 2016	OAG ✓	David H. Clower	011223-1 ✓	2015-44024 ✓	Precept To Serve	Out of County	District Clerk	200375 ✓	\$49.50 ✓
Friday, July 08, 2016	OAG ✓	Juan Jesus Acevedo	011223-1 ✓	F-038-04-4 ✓	Precept To Serve	In County	District Clerk	200375 ✓	\$49.50 ✓
Friday, July 08, 2016	OAG ✓	Tion Larene Phillips	011223-1 ✓	F-1042-15-G ✓	Subpoena OAG	In County	District Clerk	200375 ✓	\$49.50 ✓



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

Approved by: *[Signature]* Prepared by: *[Signature]* Administrative Assistant II

Thursday, August 04, 2016



X16

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Date	Plaintiff	Defendant	Receipt #	Cause #	Type of Service	In/Out County	Court	Treasurer #	Amount Due
Friday, July 08, 2016	OAG ✓	Nancy Abigail Rodriguez 1/8/16	011223-1 ✓	F-5625-14-11 ✓	Citation OAG	In County	District Clerk	200375 ✓	\$49.50 ✓
Friday, July 08, 2016	OAG ✓	David Garza	011223-1 ✓	F-1513-04-E ✓	Citation OAG	In County	District Clerk	200375 ✓	\$49.50 ✓
Friday, July 08, 2016	OAG ✓	David Garza	011223-1 ✓	F-1513-04-E ✓	Precept To Serve	In County	District Clerk	200375 ✓	\$49.50 ✓
Friday, July 08, 2016	OAG ✓	Saray Solis	011223-1 ✓	F-1643-15-6 ✓	Citation OAG	In County	District Clerk	200375 ✓	\$49.50 ✓
Friday, July 08, 2016	OAG ✓	Roxanna Trevino (NOT SERVED)	011223-1 ✓	F-3036-15-1 ✓	Citation OAG	In County	District Clerk	200375 ✓	\$49.50 ✓
Friday, July 08, 2016	OAG ✓	Ramon Vela	011223-1 ✓	F-1996-14-1 ✓	Precept To Serve	In County	District Clerk	200375 ✓	\$49.50 ✓
Friday, July 08, 2016	OAG ✓	Maria De Los Angeles Gonzalez	011223-1 ✓	F203005C ✓	Citation OAG	In County	District Clerk	200375 ✓	\$49.50 ✓
Friday, July 08, 2016	OAG ✓	Robert Colin	011223-1 ✓	F-2042-06-C ✓	Citation OAG	In County	District Clerk	200375 ✓	\$49.50 ✓
Friday, July 08, 2016	OAG ✓	Robert Colin (NOT SERVED)	011223-1 ✓	F-2042-06-C ✓	Precept To Serve	In County	District Clerk	200375 ✓	\$49.50 ✓
Friday, July 08, 2016	OAG ✓	Abel Flores	011223-1 ✓	F-2154-05-C ✓	Citation OAG	In County	District Clerk	200375 ✓	\$49.50 ✓
Friday, July 08, 2016	OAG ✓	Elizabeth Martinez	011223-1 ✓	F-2364-15-E ✓	Citation OAG	In County	District Clerk	200375 ✓	\$49.50 ✓
Friday, July 08, 2016	OAG ✓	Gananiel Vela (NOT SERVED)	011223-1 ✓	F-5557-15-8 ✓	Citation OAG	In County	District Clerk	200375 ✓	\$49.50 ✓
Friday, July 08, 2016	OAG ✓	Rita Christi Avila	011223-1 ✓	F-6335-09-5 ✓	Citation OAG	In County	District Clerk	200375 ✓	\$49.50 ✓
Friday, July 08, 2016	OAG ✓	Reynaldo Telles	011223-1 ✓	F-5350-11-C ✓	Precept To Serve	In County	District Clerk	200375 ✓	\$49.50 ✓
Friday, July 08, 2016	OAG ✓	Ismael Morales	011223-1 ✓	F-7109-15-C ✓	Citation OAG	In County	District Clerk	200375 ✓	\$49.50 ✓



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

Approved by: *[Signature]*  
 Colatate, District 1  
 Prepared by: *[Signature]*  
 Administrative Assistant II

Thursday, August 04, 2016



K/C

Date	Plaintiff	Defendant	Receipt #	Cause #	Type of Service	In/Out County	Court	Treasurer #	Amount Due
Friday, July 08, 2016	OAG ✓	Gerardo Orozco	011223-1 <del>A</del>	F-6979-15-6 <del>A</del>	Citation OAG	In County	District Clerk	200375 <del>A</del>	\$49.50 <del>A</del>
Friday, July 08, 2016	OAG ✓	Fernando Rodriguez	011223-1 <del>A</del>	F-6930-15-1 <del>A</del>	Citation OAG	n county	District Clerk	200375 <del>A</del>	\$49.50 <del>A</del>
Friday, July 08, 2016	OAG ✓	Ariana Garcia	011223-1 <del>A</del>	F-6701-15-C <del>A</del>	Citation OAG	In County	District Clerk	200375 <del>A</del>	\$49.50 <del>A</del>
Friday, July 08, 2016	OAG ✓	Nora Esmeralda Zarate	011223-1 <del>A</del>	F-6490-15-A <del>A</del>	Citation OAG	In County	District Clerk	200375 <del>A</del>	\$99.00 <del>A</del>
Friday, July 08, 2016	OAG ✓	Bobby Cavazos	011223-1 <del>A</del>	F-6406-13-G <del>A</del>	Precept To Serve	In County	District Clerk	200375 <del>A</del>	\$49.50 <del>A</del>
Friday, July 08, 2016	OAG ✓	Jaime Gonzalez	011223-1 <del>A</del>	F-6372-15-G <del>A</del>	Citation OAG	In County	District Clerk	200375 <del>A</del>	\$49.50 <del>A</del>
Friday, July 08, 2016	OAG ✓	Eloy Mendoza Jr. (NOT SERVED)	011223-1 <del>A</del>	F-6342-15-2 <del>A</del>	Citation OAG	In County	District Clerk	200375 <del>A</del>	\$49.50 <del>A</del>
Friday, July 08, 2016	OAG ✓	Ruben Cavazos Garcia	011223-1 <del>A</del>	F-6317-15-1 <del>A</del>	Citation OAG	IN County	District Clerk	200375 <del>A</del>	\$49.50 <del>A</del>
Friday, July 08, 2016	OAG ✓	Armando Gonzalez Jr.	011223-1 <del>A</del>	F-6263-15-D <del>A</del>	Citation OAG	In County	District Clerk	200375 <del>A</del>	\$49.50 <del>A</del>
Friday, July 08, 2016	OAG ✓	Casey James Cavazos	011223-1 <del>A</del>	F-6256-15-B <del>A</del>	Citation OAG	In County	District Clerk	200375 <del>A</del>	\$49.50 <del>A</del>
Friday, July 08, 2016	OAG ✓	Cipriano Medina Jr.	011223-1 <del>A</del>	F-6225-14-G <del>A</del>	Citation OAG	In County	District Clerk	200375 <del>A</del>	\$49.50 <del>A</del>
Friday, July 08, 2016	OAG ✓	Joevana Rodriguez	011223-1 <del>A</del>	F-6184-15-1 <del>A</del>	Citation OAG	In County	District Clerk	200375 <del>A</del>	\$49.50 <del>A</del>
Friday, July 08, 2016	OAG ✓	Aram David Reta Belmares	011223-1 <del>A</del>	F-6183-15-F <del>A</del>	Citation OAG	In County	District Clerk	200375 <del>A</del>	\$49.50 <del>A</del>
Friday, July 08, 2016	OAG ✓	Valentine Sanchez Jr.	011223-1 <del>A</del>	F-6169-15-11 <del>A</del>	Citation OAG	In County	District Clerk	200375 <del>A</del>	\$49.50 <del>A</del>
Friday, July 08, 2016	OAG ✓	Mary Jane Ramirez	011223-1 <del>A</del>	F-6091-15-C <del>A</del>	Citation OAG	In County	District Clerk	200375 <del>A</del>	\$49.50 <del>A</del>

Thursday, August 04, 2016



This report has been personally reviewed by me and which I certify to be true and correct to the best of my knowledge  
 Approved by: *[Signature]* Constable, Precinct 1  
 Prepared by: *[Signature]* Administrative Assistant II



X18

Date	Plaintiff	Defendant	Receipt #	Cause #	Type of Service	In/Out County	Court	Treasurer #	Amount Due
Friday, July 08, 2016	OAG ✓	Amparo Ramirez	011223-1 ✓	F-5855-14-A ✓	Precept To Serve	In County	District Clerk	200375 ✓	\$49.50 ✓
Friday, July 08, 2016	OAG ✓	Mario Alberto Lopez	011223-1 ✓	F-5670-15-F ✓	Citation OAG	In County	District Clerk	200375 ✓	\$49.50 ✓
Friday, July 08, 2016	OAG ✓	Maria Graciela Perez	011223-1 ✓	F-6349-15-2 ✓	Citation OAG	In County	District Clerk	200375 ✓	\$49.50 ✓
Friday, July 08, 2016	OAG ✓	Jose Salome Placencia	011224-1 ✓	2015-DCL-08034 ✓	Citation OAG	Out County	District Clerk	200375 ✓	\$49.50 ✓
Friday, July 08, 2016	OAG ✓	Micela Elena Sanchez (NOT SERVED)	011224-1 ✓	201470557 ✓	Precept To Serve	Out County	District Clerk	200375 ✓	\$49.50 ✓
Friday, July 08, 2016	OAG ✓	Juan Carlos Rodriguez (NOT SERVED)	011224-1 ✓	F-1514-13-H ✓	Precept To Serve	In County	District Clerk	200375 ✓	\$49.50 ✓
Friday, July 08, 2016	OAG ✓	Araeli Vasquez (NOT SERVED)	011224-1 ✓	0516927U ✓	Citation OAG	Out County	District Clerk	200375 ✓	\$99.00 ✓
Friday, July 08, 2016	OAG ✓	Ricardo Vallejo Martinez	011224-1 ✓	00-51 ✓	Precept To Serve	Out of County	District Clerk	200375 ✓	\$49.50 ✓
Friday, July 08, 2016	OAG ✓	Ricardo Vallejo Martinez	011224-1 ✓	00-51 ✓	Citation OAG	Out of County	District Clerk	200375 ✓	\$49.50 ✓
Friday, July 08, 2016	OAG ✓	Ricardo Chapa Jr	011224-1 ✓	F-3011-14-8 ✓	Precept To Serve	In County	District Clerk	200375 ✓	\$49.50 ✓
Friday, July 08, 2016	OAG ✓	Micela Elena Sanchez (NOT SERVED)	011224-1 ✓	201470557 ✓	Citation OAG	Out County	District Clerk	200375 ✓	\$49.50 ✓
Thursday, July 21, 2016	OAG ✓	Ivan Damian Trevino IV (NOT SERVED)	011225-1 ✓	F-0224-12-D ✓	Precept To Serve	In County	District Clerk	201019 ✓	\$49.50 ✓
Thursday, July 21, 2016	OAG ✓	Octavio Perez	011226-1 ✓	F-0278-16-D ✓	Citation OAG	In County	District Clerk	201019 ✓	\$49.50 ✓
Thursday, July 21, 2016	OAG ✓	Jose Gerardo Perez Ortiz	011226-1 ✓	F-7991-10-B ✓	Precept To Serve	In County	District Clerk	201019 ✓	\$49.50 ✓

Thursday, August 04, 2016



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

Prepared by: *[Signature]*  
 Administrative Assistant II

5.24.16

*[Handwritten mark]*

Date	Plaintiff	Defendant	Receipt #	Cause #	Type of Service	In/Out County	Court	Treasurer #	Amount Due
Thursday, July 21, 2016	OAG ✓	J Ventura Garcia Jr	011227-1 ✓	1999083419B	Capias	Out County	District Clerk	201019 ✓	\$49.50 ✓
Thursday, July 21, 2016	OAG Pharr ✓	Ismael Cervantes Jr	011227-1 ✓	F-0793-16-J	Citation OAG	In County	District Clerk	201019 ✓	\$49.50 ✓
Thursday, July 21, 2016	OAG ✓	Elvyn Omar Cabrera	011227-1 ✓	F-0219-15-F	Precept To Serve	In County	District Clerk	201019 ✓	\$49.50 ✓
Thursday, July 21, 2016	OAG ✓	Juan Jose Contreras	011227-1 ✓	2016DCM1869	Precept To Serve	Out County	District Clerk	201019 ✓	\$49.50 ✓
Thursday, July 21, 2016	OAG ✓	Juan Jose Contreras	011227-1 ✓	2016DCM1869	Citation OAG	Out County	District Clerk	201019 ✓	\$49.50 ✓
Thursday, July 21, 2016	OAG ✓	Jesse Cervantes Suenz	011227-1 ✓	201613344	Precept To Serve	Out County	District Clerk	201019 ✓	\$49.50 ✓
Thursday, July 21, 2016	OAG ✓	Jaycob Lee Hernandez	011227-1 ✓	2013-DCL-0687	Citation OAG	Out County	District Clerk	201019 ✓	\$49.50 ✓
Thursday, July 21, 2016	OAG ✓	Jesse Cervantes Suenz	011227-1 ✓	201613344	Citation OAG	Out County	District Clerk	201019 ✓	\$49.50 ✓
Thursday, July 21, 2016	OAG ✓	Celina Nava	011228-1 ✓	F-5230-15-4	Citation OAG	In county	District Clerk	201019 ✓	\$49.50 ✓
Thursday, July 21, 2016	OAG ✓	Roel Escalante	011228-1 ✓	F-6774-15-G	Citation OAG	In County	District Clerk	201019 ✓	\$49.50 ✓
Thursday, July 21, 2016	OAG ✓	Heriberto Pena	011228-1 ✓	F-7038-15-8	Citation OAG	In County	District Clerk	201019 ✓	\$49.50 ✓
Thursday, July 21, 2016	OAG ✓	Jesus Tamez (not served)	011229-1 ✓	F-5273-15-5	Citation OAG	In County	District Clerk	201019 ✓	\$49.50 ✓
Monday, July 11, 2016	Lacks Valley Stores ✓	Evelyn Perez ✓	C1-2016-86 ✓	15SC0231 ✓	Small Claims	Out County	Justice Clerk	200378 ✓	\$75.00 ✓
Monday, July 11, 2016	Max Fine Furniture ✓	Gerardo Cavazos Jr ✓	C1-2016-87 ✓	SC16-0199-J12 ✓	Small Claims	In County	Justice Clerk	200378 ✓	\$75.00 ✓

Thursday, August 04, 2016



This report has been personally reviewed by me and which I certify to be true and correct to the best of my knowledge  
 Approved by: *[Signature]*  
 Constable, Precinct 1  
 Prepared by: *[Signature]*  
 Administrative Assistant II



*[Handwritten initials]*

Date	Plaintiff	Defendant	Receipt #	Cause #	Type of Service	In/Out County	Court	Treasurer #	Amount Due
Monday, July 11, 2016	Max Fine furniture ✓	Christina Ester Perez ✓	CI-2016-88 ✓	SC16-0198-J12 ✓	Small Claims	In County	Justice Clerk	200378 ✓	\$75.00 ✓
Monday, July 11, 2016	Max Fine Furniture ✓	Erica M. Mancias ✓	CI-2016-89 ✓	SC16-0197-J12 ✓	Small Claims	In County	Justice Clerk	200378 ✓	\$75.00 ✓
Monday, July 11, 2016	Max Fine Furniture ✓	Pedro Reyes Lopez ✓	CI-2016-90 ✓	SC16-0200-J12 ✓	Small Claims	In County	Justice Clerk	200378 ✓	\$75.00 ✓
Friday, July 15, 2016	Rene M. Talley ✓	Manuel R. Guerra ✓	CI-2016-91 ✓	BAT-16-003097 ✓	Citation	Out County	District Clerk	200681 ✓	\$75.00 ✓
Tuesday, July 26, 2016	Unifund CCR Partners Assignee of Citibank ✓	Maria I. Guillen ✓	CI-2016-92 ✓	05-2803-D ✓	Writ of Execution In County	In County	County Clerk	201020 ✓	\$200.00 ✓
Wednesday, July 27, 2016	First National Bank ✓	George Alonzo Hernandez ✓	CI-2016-93 ✓	CL-06-1726-A ✓	Writ of Execution In County	In County	County Clerk	201091 ✓	\$200.00 ✓
Thursday, July 28, 2016	The st. of Florida & dept. of revenue & Maria E. A ✓	Luis Armando Aguilar ✓	CI-2016-94 ✓	2015-DR-1923 ✓	Summons	Out County	Circuit Court	201020 ✓	\$75.00 ✓
Thursday, July 28, 2016	Max Fine Furniture ✓	Juan Raul Naveja ✓	CI-2016-95 ✓	SC16-0211-J12 ✓	Small Claims	In County	Justice Clerk	201020 ✓	\$75.00 ✓
<b>Grand Total</b>									<b>\$6,098.50</b>

HIDALGO COUNTY AUDITOR'S OFFICE

APPROVED BY: Bono  
DATE: 8/30/16

Thursday, August 04, 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: Administrative Assistant II



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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](http://www.co.hidalgo.tx.us/auditor)



EDINBURG, TEXAS 78539

September 16, 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 July 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 July 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 July 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, 92<sup>ND</sup> D.C.

RODOLFO DELGADO  
JUDGE, 93<sup>RD</sup> D.C.

J. R. "BOBBY" FLORES  
JUDGE, 139<sup>TH</sup> D.C.

ROSE GUERRA REYNA  
JUDGE, 208<sup>TH</sup> D.C.

JUAN R. PARTIDA  
JUDGE, 275<sup>TH</sup> D.C.

MARIO E. RAMIREZ, JR.  
JUDGE, 312<sup>ND</sup> D.C.

NOE GONZALEZ  
JUDGE, 370<sup>TH</sup> D.C.  
OVERSEER

LETICIA LOPEZ  
JUDGE, 388<sup>TH</sup> D.C.

AIDA SALINAS FLORES  
JUDGE, 388<sup>TH</sup> D.C.

ISRAEL RAMON, JR.  
JUDGE, 430<sup>TH</sup> D.C.

JESSE CONTRERAS  
JUDGE, 448<sup>TH</sup> 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 July 2016 were \$6,098.50. Based on the results of our review, we have concluded that generally fees collected were properly accounted and reported.

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

Respectfully,



Ray Eufrazio, CPA  
County Auditor

cc: Valde Guerra, County Executive Officer

---

**HIDALGO COUNTY DISTRICT JUDGES**

LUIS M. SINGLETERRY  
JUDGE, 12<sup>th</sup> D.C.

RODOLFO DELGADO  
JUDGE, 13<sup>th</sup> D.C.

J. R. "BOBBY" FLORES  
JUDGE, 13<sup>th</sup> D.C.

ROSE GUERRA REYNA  
JUDGE, 20<sup>th</sup> D.C.

JUAN R. PARTIDA  
JUDGE, 27<sup>th</sup> D.C.

MARIO E. RAMIREZ, JR.  
JUDGE, 32<sup>nd</sup> D.C.

NOE GONZALEZ  
JUDGE, 37<sup>th</sup> D.C.

LETICIA LOPEZ  
JUDGE, 38<sup>th</sup> D.C.

AIDA SALINAS FLORES  
JUDGE, 39<sup>th</sup> D.C.

ISRAEL RAMON, JR.  
JUDGE, 43<sup>rd</sup> D.C.

JESSE CONTRERAS  
JUDGE, 44<sup>th</sup> D.C.

**CONSTABLE MARTIN CANTU MONTHLY REPORT**  
For the Month Ending Jul-16

*pbc*

DATE	PLAINTIFFS NAME	DEFENDANTS NAME	RECEIPT NUMBER	CAUSE NUMBER	TYPE OF SERVICE		Justice Clerk	County Clerk	District Clerk	Const Sale	TREASURER RECEIPT	AMOUNTS PAID TO COUNTY
					OUT OF COUNTY (OC)	IN-COUNTY (IC)						
7/7/2016	State of Texas	Enrique Trevino	9815-2	TX16103341	4	4			X		200168	4 \$75.00
7/11/2016	Mission ISD	Bank of America	9816-2	T-1346-12-C	4	4			X		200282	4 \$75.00
7/11/2016	Jeffery Van Ostran	Carol Guyer	9817-2	16185	4	4		X			200282	4 \$75.00
7/17/2016	SOCA Funding LLC.	Rodrigo Garcia	9818-2	2001C107942	4	4		X			200419	4 \$200.00
7/20/2016	Tanmar Rentals P.C.	PIP4 Fluid Management	9819-2	1079914	4	4		X			200664	4 \$75.00
7/20/2016	Lacks	Sandra Isabel Zamora	9820-2	SC16-0027-J21	4	4		X			200664	4 \$75.00
7/24/2016	LVNV Funding	Roxanne M. Gonzalez	9821-2	CL-05-2119-B	4	4		X			200665	4 \$200.00
7/24/2016	Bluebonnet Financial	Alicia Escobedo	9822-2	CL-06-2573-B	4	4		X			200665	4 \$200.00
7/22/2016	Gonzalez Furniture	Maria F. Cedeno	9823-2	SC16-0089-J21	4	4		X			200666	4 \$75.00
7/22/2016	Gonzalez Furniture	Erika Razo	9823-2	SC16-0090-J21	4	4		X			200666	4 \$75.00
7/26/2016	State of Texas	Norma Sanchez	9824-2	T-0911-16-G	4	4		X			200824	4 \$200.00
7/26/2016	State of Texas	Dean Bankston	9825-2	T-0410-16-F	4	4		X			200824	4 \$200.00
7/26/2016	State of Texas	Jose Luis Martinez	9826-2	T-0829-16-C	4	4		X			200824	4 \$200.00
7/26/2016	State of Texas	Maria Guzman	9827-2	T-0910-16-J	4	4		X			200824	4 \$200.00
7/27/2016	DRS Nursery	LSD Construction	9828-2	JS16-202110	4	4		X			200954	4 \$75.00
											Page Total:	\$2,200.00
											Grand Total:	\$2,200.00



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

Approved by: *[Signature]*  
Constable, Precinct 2

County Auditor's Form ASC-002

Revised 1/13

2016 AUG 5 PM 4:52

HIDALGO COUNTY AUDITORS OFFICE  
APPROVED BY: *[Signature]*  
DATE: *[Signature]*

RECEIVED BY  
COUNTY AUDITORS OFFICE

Page 1 of 1

*[Handwritten mark]*

# CONSTABLE MARTIN CANTU MONTHLY REPORT

## For the Month Ending Aug-16

DATE	PLAINTIFF'S NAME	DEFENDANT'S NAME	RECEIPT NUMBER	CAUSE NUMBER	TYPE OF SERVICE		Justice Clerk	County Clerk	District Clerk	Const Sale	TREASURER RECEIPT	AMOUNTS DUE TO COUNTY
					OUT OF COUNTY (OC)	IN-COUNTY (IC)						
8/3/2016	Westlco ISD	Craig Grover	9829-2	T-0909-16-D	Tax Warrant	X			X		201188	\$200.00
8/3/2016	Canyon Lighting ETC LLC	Magic Group LLC	9830-2	SC11-16-2104	Small Claims	X	X				201188	\$75.00
8/5/2016	Latino Line Production	Gerardo Vasquez	9831-2	2016-CI-09571	Civil Claims	X	X				201287	\$75.00
8/5/2016	ACT Pipe & Supply	LSD Construction	9832-2	#107440	Writ of Execution	X					201287	\$200.00
8/5/2016	Tesorero Corporation	McCamley Ofcaga Obstetrics	9833-2	CL-12-2492-B	Writ of Execution	X	X				211287	\$200.00
8/5/2016	Tesorero Corporation	OB/GYN/ Specialists	9834-2	CL-12-2492-B	Writ of Execution	X	X				202187	\$200.00
8/12/2016	Jefferson Capital	Edgar Montanez	9835-2	CL-16-1626-G	Levy&Order of Sale	X		X			201668	\$75.00
8/12/2016	PSJA ISD & STC	Reynaldo Izaguirre	9836-2	T-1107-14-D	Levy&Order of Sale	X	X				201668	\$275.00
8/12/2016	Hidalgo County	Jorge Suide Handal	9837-2	T-1179-10-F	Levy&Order of Sale	X	X				201668	\$270.00
8/12/2016	Hidalgo County & C of Pharr	Alfredo Olvera	9838-2	T-1237-11-B	Levy&Order of Sale	X					201668	\$270.00
8/12/2016	Valley View ISD	Gerardo A. Gutierrez	9839-2	T-1456-12-A	Levy&Order of Sale	X	X				201669	\$270.00
8/12/2016	Hidalgo County & C of Pharr	Eduardo De La Paca	9840-2	T-2757-09-E	Levy&Order of Sale	X	X				201668	\$270.00
8/12/2016	Hidalgo County & C of Pharr	Servando Ramirez	9841-2	T-694-11-F	Levy&Order of Sale	X	X				201668	\$270.00
8/12/2016	PSJA	Maria Elena Arce Ramirez	9842-0	T-0063-13-J	Levy&Order of Sale	X	X				201668	\$275.00
8/12/2016	PSJA & STC	Keene Investments	9843-2	T-299-09-B	Levy&Order of Sale	X	X				201668	\$275.00
<b>Page Total</b> <b>Grand Total</b>												3,200.00



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

Approved by: \_\_\_\_\_

Prepared by: *P. Felix*

Constable, Precinct 2

# CONSTABLE MARTIN CANTU MONTHLY REPORT

For the Month Ending Aug-16

DATE	PLAINTIFF'S NAME	DEFENDANT'S NAME	RECEIPT NUMBER	CAUSE NUMBER	TYPE OF SERVICE		Juris. Clerk	County Clerk	District Clerk	Other	Const Sale	TREASURER RECEIPT	AMOUNTS DUE TO COUNTY
					OUT OF COUNTY (OCY)	IN-COUNTY (IC)							
8/12/2016	PSJA & STC	Keene Investments	9844-2	T-299-09-B	✓	✓	X		X			201668	\$275.00
8/12/2016	PSJA & STC	Keene Investments	9845-2	T-299-09-B	✓	✓	X		X			201668	\$275.00
8/12/2016	Hidalgo County & C of Pharr	Arturo Alaniz Jr	9846-2	T-661-11-F	✓	✓	X		X			201668	\$270.00
8/12/2016	La Joya ISD	Javier Sanchez	9847-2	T-2110-14-E	✓	✓	X		X			201668	\$275.00
8/12/2016	Hidalgo County & La Joya ISD	Hector Hernandez	9848-2	T-1182-11-J	✓	✓	X		X			201668	\$275.00
8/12/2016	Hidalgo County & La Joya ISD	Thelma C Cardenas	9849-2	T-1766-09-F	✓	✓	X		X			201668	\$275.00
8/12/2016	La Joya ISD	Gregorio De La Rosa	9850-2	T-047-04-B	✓	✓	X		X			201668	\$275.00
8/12/2016	Portfolio Recovery	Veronica Aguilar	9851-2	CL-16-1127-G	✓	✓	X	X				201668	\$75.00
8/17/2016	La Villa ISD & STC	Evaristo Contreras	9852-2	T-1222-10-1-A	✓	✓	X		X			201669	\$275.00
8/17/2016	La Villa ISD & STC	Theresa Martinez	9853-2	T-0222-13-F	✓	✓	X		X			201669	\$270.00
8/17/2016	La Villa ISD & STC	Luz Rivera	9854-2	T-919-09-E	✓	✓	X		X			201669	\$275.00
8/19/2016	Flector Technologies	El Puente Comercial, LLC	9855-2	CL15-4230-II	✓	✓	X	X				201741	\$200.00
8/23/2016	Comex Primis USA, INC	Rodrigo Garcia	9856-2	2001C107942	✓	✓	X		X			201843	\$275.00
8/26/2016	Lacks	Renato Perez	9857-2	CL-15-4330-F	✓	✓	X		X			201910	\$200.00
8/30/2016	Monte Alto ISD & STC	Dimas Martinez	9858-2	T-1100-05-B	✓	✓	X		X			202099	\$8,250.00
Total													11,740.00
Grand Total													14,940.00



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

Approved by: [Signature]  
 Comptable, Precinct 2

Prepared by: [Signature]

HIDALGO COUNTY AUDITOR'S OFFICE  
 APPROVED BY: [Signature]  
 DATE: 9/16/16

Revised

# 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](http://www.co.hidalgo.tx.us/auditor)



EDINBURG, TEXAS 78539

September 16, 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 months of July 2016 and August 2016

Dear Constable Cantu:

We have conducted a limited scope review of the Constable Precinct 2 *Monthly Fees Report* and supporting documentation for the months of July 2016 and August 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 Reports* for the months of July 2016 and August 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 dates of the *Monthly Fees Reports* to the County Auditor's Office to determine if the report and supporting documentation were received within five days after the last day of the month pursuant to Local Government Code §114.001 (b).
- Verified the signature on the *Monthly Fees Reports* to ensure that the report was signed by an authorized signatory as documented on the "Authorized Signatories Form."
- Verified the mathematical accuracy of the *Monthly Fees Reports* by footing and cross-footing the reports.
- Reviewed receipts issued to determine if proper fee amounts were collected and reported.
- Verified receipts issued followed a sequential order.
- Verified that procedures for voided receipts were properly followed.
- Reviewed *Cashier's Daily Close-Out Report/Daily Remittance Form* to determine whether fees collected were properly accounted and deposited with the County Treasurer in a timely manner.

### HIDALGO COUNTY DISTRICT JUDGES

LUIS M. SINGLETERRY  
JUDGE, 92<sup>ND</sup> D.C.

RODOLFO DELGADO  
JUDGE, 93<sup>RD</sup> D.C.

J. R. "BOBBY" FLORES  
JUDGE, 139<sup>TH</sup> D.C.

ROSE GUERRA REYNA  
JUDGE, 206<sup>TH</sup> D.C.

JUAN R. PARTIDA  
JUDGE, 275<sup>TH</sup> D.C.

MARIO E. RAMIREZ, JR.  
JUDGE, 312<sup>ND</sup> D.C.

NOE GONZALEZ  
JUDGE, 370<sup>TH</sup> D.C.  
OVERSEER

LETICIA LOPEZ  
JUDGE, 389<sup>TH</sup> D.C.

AIDA SALINAS FLORES  
JUDGE, 394<sup>TH</sup> D.C.

ISRAEL RAMON, JR.  
JUDGE, 430<sup>TH</sup> D.C.

JESSE CONTRERAS  
JUDGE, 449<sup>TH</sup> D.C.


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

**Conclusion:**

Total collections for the months of July 2016 and August 2016 were \$2,200.00 and \$14,940.00, respectively. Based on the results of our review, we have concluded that fees collected were generally properly accounted and reported.

If you should have any questions, 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, 92<sup>ND</sup> D.C.

RODOLFO DELOADO  
JUDGE, 93<sup>RD</sup> D.C.

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LETICIA LOPEZ  
JUDGE, 389<sup>TH</sup> D.C.

AIDA SALINAS FLORES  
JUDGE, 398<sup>TH</sup> D.C.

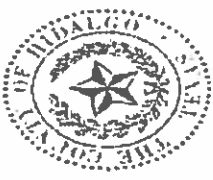
ISRAEL RAMON, JR.  
JUDGE, 430<sup>TH</sup> D.C.

JESSE CONTRERAS  
JUDGE, 449<sup>TH</sup> D.C.

CONSTABLE, PCT. 3 LARRY LALDO MONTHLY REPORT  
For the Month Ending JULY

*pbc*

DATE	PLAINTIFF'S NAME	DEFENDANT'S NAME	RECEIPT NUMBER	CAUSE NUMBER	TYPE OF SERVICE		Justice Clerk	County Clerk	District Clerk	Court Sale	TREASURER RECEIPT	AMOUNTS DUE TO COUNTY
					OUT OF COUNTY (OC)	IN-COUNTY (IC)						
7/5/2016	CITY OF EDINBURG, ET AL	ULYSSES DENTAL GROUP PA	C3-2016-117	T-0602-16-J	4	4	N		N		4 200280 S	4 200.00
7/5/2016	CITY OF EDINBURG, ET AL	DIAPER SOLUTIONS LLC	C3-2016-118	T-0685-16-11	4	4	N		N		4 200280 S	4 200.00
7/5/2016	CITY OF MCALLEN, ET AL	WOMANKIND OB/GYN PA	C3-2016-119	T-0727-16-C	4	4	N		N		4 200280 S	4 200.00
7/5/2016	MCALLEN ISD, ET AL	ERNEST TUCHSCHERER	C3-2016-120	T-851-02-E	4	4	N		N		4 200280 S	4 275.00
7/5/2016	CARRIER ENTERPRISES LLC	PAUL PEREZ DBA MAXIMUM SERVICES	C3-2016-121	CV-2016-00509	4	4	N		N		4 200280 S	4 200.00
7/12/2016	CITY OF MCALLEN, ET AL	EXPRESS CAR WASH	C3-2016-122	T-0600-16-B	4	4	N		N		4 200314 S	4 200.00
7/12/2016	MISSION CISD, ET AL	TINY TREASURES REHAB	C3-2016-123	T-0391-16-11	4	4	N		N		4 200314 S	4 200.00
7/12/2016	LA JOYA ISD, ET AL	ROSSY FLORES	C3-2016-124	T-0726-16-D	4	4	N		N		4 200314 S	4 200.00
7/12/2016	HIDALGO COUNTY, ET AL	HORIZONTE NUEVO ADULT DAY CARE	C3-2016-125	T-0604-16-D	4	4	N		N		4 200314 S	4 200.00
7/12/2016	SHARYLAND ISD, ET AL	PEDRO ALONZO	C3-2016-126	T-1353-08-G	4	4	N		N		4 200314 S	4 275.00
7/12/2016	PSJA ISD, ET AL	REYNALDO ORTIZ	C3-2016-127	T-1907-09-11	4	4	N		N		4 200314 S	4 275.00
7/12/2016	EDINBURG CISD, ET AL	DANIEL SANDOVAL ET AL	C3-2016-128	T-2024-09-G	4	4	N		N		4 200314 S	4 275.00
7/12/2016	VALLEY VIEW ISD, ET AL	RAMON PEREZ	C3-2016-129	T-934-10-G	4	4	N		N		4 200314 S	4 275.00
7/12/2016	MISSION CISD, ET AL	RODOLFO GONZALEZ (DECEASED)	C3-2016-130	T-1319-10-C	4	4	N		N		4 200314 S	4 275.00
7/12/2016	MISSION CISD, ET AL	RODOLFO GONZALEZ (DECEASED)	C3-2016-131	T-1319-10-C	4	4	N		N		4 200314 S	4 275.00
<i>Page Total</i>											\$ 3,525.00	
<i>Grand Total</i>											\$ 3,525.00	



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: \_\_\_\_\_

Consable, Precinct 3

*[Signature]*

Prepared by: \_\_\_\_\_

*[Signature]*

2016 AUG 4 11

RECEIVED BY  
COUNTY CLERK

Revised: 3/01

County Auditor's Form AS-C-002

11

CONSTABLE, PCT-3 LARRY LLARDO MONTHLY REPORT

For the Month Ending July

DATE	PLAINTIFFS NAME	DEFENDANT'S NAME	RECEIPT NUMBER	CAUSE NUMBER	TYPE OF SERVICE						TREASURER RECEIPT	AMOUNTS DUE TO COUNTY	
					OUT OF COUNTY (OC)	IN-COUNTY (IC)	Justice Clerk	County Clerk	District Clerk	Other			Cred Sale
7/12/2016	PSJA ISD, ET AL	SAMUEL LEAL, ET AL	C3-2016-132	T-1523-10-A	✓	✓						200314	\$ 275.00
7/12/2016	HIDALGO COUNTY, ET AL	HENRI CHARPENTIER, ET AL	C3-2016-133	T-300-11-C	✓	✓						200314	\$ 275.00
7/12/2016	HIDALGO COUNTY, ET AL	CORNELIUS NORWOOD SNIDER, ET AL	C3-2016-134	T-681-11-J	✓	✓						200314	\$ 275.00
7/12/2016	HIDALGO COUNTY, ET AL	ALBERTO SAMIANO, ET AL	C3-2016-135	T-1096-11-I	✓	✓						200314	\$ 275.00
7/12/2016	PROGRESO ISD	HECTOR SOLIS, ET AL	C3-2016-136	T-1341-11-G	✓	✓						200314	\$ 275.00
7/12/2016	SHARYLAND ISD	MARIA SUSANA BAUTISTA	C3-2016-137	T-0789-12-J	✓	✓						200314	\$ 275.00
7/12/2016	MISSION CISD	BANK OF AMERICA, NATL ASSOC.	C3-2016-138	T-1346-12-C	✓	✓						200314	\$ 275.00
7/12/2016	MONTE ALTO ISD	SAN JUANITA BORRERO	C3-2016-139	T-1364-12-J	✓	✓						200314	\$ 275.00
7/12/2016	EDINBURG CISD	DAVID R. PEREZ	C3-2016-140	T-1725-12-I	✓	✓						200314	\$ 275.00
7/12/2016	PSJA ISD, ET AL	CARLOS ESCOBAR	C3-2016-141	T-2627-12-G	✓	✓						200314	\$ 275.00
7/12/2016	PSJA ISD, ET AL	JUANITA A. FONSECA	C3-2016-142	T-3223-12-F	✓	✓						200314	\$ 275.00
7/12/2016	PSJA ISD, ET AL	RALPH JACOB MARRIOTT	C3-2016-143	T-40128-13-A	✓	✓						200314	\$ 275.00
7/12/2016	HIDALGO COUNTY, ET AL	RICARDO R. BARRERA, ET AL	C3-2016-144	T-1974-13-J	✓	✓						200314	\$ 825.00
7/12/2016	PSJA ISD, ET AL	JOSE A LOPEZ, ET AL	C3-2016-145	T-2392-13-F	✓	✓						200314	\$ 275.00
7/12/2016	PSJA ISD, ET AL	MARCO CORTEZ	C3-2016-146	T-0083-14-I	✓	✓						200314	\$ 275.00
											Page Total	\$ 4,950.00	
											Grand Total	\$	



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]*

Xla

CONSTABLE, PCT. 3 LARRY LLARDO MONTHLY REPORT  
For the Month Ending July

DATE	PLAINTIFF'S NAME	DEFENDANT'S NAME	RECEIPT NUMBER	CAUSE NUMBER	TYPE OF SERVICE		Justice Clerk	County Clerk	District Clerk	Other	Const. Sale	TREASURER RECEIPT	AMOUNTS DUE TO COUNTY
					OUT OF COUNTY (OC)	IN-COUNTY (IC)							
7/12/2016	HIDALGO COUNTY	R Y LIVESTOCK INC, ET AL	C3-2016-147	T-0231-14-D	LEVY, DEED, & NOTICE PKG ORDER OF SALE	X						200314	275.00
7/12/2016	PSJA ISD	TOMAS MATUS	C3-2016-148	T-0997-14-A	LEVY, DEED, & NOTICE PKG ORDER OF SALE	X						200314	275.00
7/12/2016	PSJA ISD	TOMAS MATUS	C3-2016-149	T-0997-14-A	LEVY, DEED, & NOTICE PKG ORDER OF SALE	X						200314	275.00
7/12/2016	PSJA ISD	TOMAS MATUS	C3-2016-150	T-0997-14-A	LEVY, DEED, & NOTICE PKG ORDER OF SALE	X						200314	275.00
7/12/2016	PSJA ISD	TOMAS MATUS	C3-2016-151	T-0997-14-A	LEVY, DEED, & NOTICE PKG ORDER OF SALE	X						200314	275.00
7/12/2016	PSJA ISD	TOMAS MATUS	C3-2016-152	T-0997-14-A	LEVY, DEED, & NOTICE PKG ORDER OF SALE	X						200314	275.00
7/12/2016	PSJA ISD	TOMAS MATUS	C3-2016-153	T-0997-14-A	LEVY, DEED, & NOTICE PKG ORDER OF SALE	X						200314	275.00
7/12/2016	HIDALGO COUNTY	JUANA TORRES	C3-2016-154	T-1481-14-C	LEVY, DEED, & NOTICE PKG ORDER OF SALE	X						200314	275.00
7/12/2016	VALLEY VIEW ISD	ADORABELLE MICHIELLE CERVANTEZ	C3-2016-155	T-1512-14-II	LEVY, DEED, & NOTICE PKG ORDER OF SALE	X						200314	275.00
7/12/2016	MISSION CISD	NUJEVO ALTON, CO INC	C3-2016-156	T-1880-14-I	LEVY, DEED, & NOTICE PKG ORDER OF SALE	X						200314	275.00
7/12/2016	PSJA ISD	GLORIA GARCIA	C3-2016-157	T-2190-14-II	LEVY, DEED, & NOTICE PKG ORDER OF SALE	X						200314	275.00
7/12/2016	LA JOYA ISD	HORTENCIA LLANAS	C3-2016-158	T-2491-14-D	LEVY, DEED, & NOTICE PKG ORDER OF SALE	X						200314	275.00
7/12/2016	EDINBURG CISD	NORTHSTAR HOMES CORP	C3-2016-159	T-2975-14-C	LEVY, DEED, & NOTICE PKG ORDER OF SALE	X						200314	275.00
7/12/2016	EDINBURG CISD	NORTHSTAR HOMES CORP	C3-2016-160	T-2975-14-C	LEVY, DEED, & NOTICE PKG ORDER OF SALE	X						200314	275.00
7/12/2016	HIDALGO COUNTY	GABRIEL SALINAS ET AL	C3-2016-161	T-3328-14-D	LEVY, DEED, & NOTICE PKG ORDER OF SALE	X						200314	275.00
												Page Total	\$ 4,125.00
												Grand Total	\$



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

Approved by: \_\_\_\_\_

Constable, Precinct 3

Prepared by: RAW

x16



# 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](http://www.co.hidalgo.tx.us/auditor)



EDINBURG, TEXAS 78539

September 16, 2016

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

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

Dear Constable Gallardo:

We have conducted a limited scope review of the Constable Precinct 3 *Monthly Fees Report* and supporting documentation for the month of July 2016 pursuant to Local Government Code §115.002 (a) and (b) and Code of Criminal Procedure Article 103.011. The objective of the review was to determine whether fees collected were properly accounted and reported.

#### Scope:

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

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

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

#### Methodology:

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

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

---

#### HIDALGO COUNTY DISTRICT JUDGES

LUIS M. SINGLETERRY  
JUDGE, 92<sup>ND</sup> D.C.

RODOLFO DELGADO  
JUDGE, 93<sup>RD</sup> D.C.

J. R. "BOBBY" FLORES  
JUDGE, 139<sup>TH</sup> D.C.

ROSE GUERRA REYNA  
JUDGE, 208<sup>TH</sup> D.C.

JUAN R. PARTIDA  
JUDGE, 275<sup>TH</sup> D.C.

MARIO E. RAMIREZ, JR.  
JUDGE, 332<sup>ND</sup> D.C.

NOE GONZALEZ  
JUDGE, 370<sup>TH</sup> D.C.  
OVERSEER

LETICIA LOPEZ  
JUDGE, 389<sup>TH</sup> D.C.

AIDA SALINAS FLORES  
JUDGE, 398<sup>TH</sup> D.C.

ISRAEL RAMON, JR.  
JUDGE, 430<sup>TH</sup> D.C.

JESSE CONTRERAS  
JUDGE, 449<sup>TH</sup> D.C.


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

**Conclusion:**

Total collections for the month of July 2016 were \$13,825.00. 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, 12<sup>th</sup> D.C.

RODOLFO DELGADO  
JUDGE, 93<sup>rd</sup> D.C.

J. R. "BOBBY" FLORES  
JUDGE, 139<sup>th</sup> D.C.

ROSE GUERRA REYNA  
JUDGE, 208<sup>th</sup> D.C.

AJAN R. PARTIDA  
JUDGE, 275<sup>th</sup> D.C.

MARIO E. RAMIREZ, JR.  
JUDGE, 312<sup>nd</sup> D.C.

NOE GONZALEZ  
JUDGE, 370<sup>th</sup> D.C.  
OVERSEER

LETICIA LOPEZ  
JUDGE, 388<sup>th</sup> D.C.

AIDA SALINAS FLORES  
JUDGE, 398<sup>th</sup> D.C.

ISRAEL RAMON, JR.  
JUDGE, 430<sup>th</sup> D.C.

JESSE CONTRERAS  
JUDGE, 448<sup>th</sup> 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](http://www.co.hidalgo.tx.us/auditor)



EDINBURG, TEXAS 78539

September 16, 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 Reports* and Supporting Documentation  
For the months of July 2016 and August 2016

Dear Constable Gaitan:

We have conducted a limited scope review of the Constable Precinct 4 *Monthly Fees Reports* and supporting documentation for the months of July 2016 and August 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 Reports* for the months of July 2016 and August 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 Reports*, and fee schedules. The following procedures were performed:

- Reviewed the submittal dates of the *Monthly Fees Reports* to the County Auditor's Office to determine if the reports and supporting documentation were received within five days after the last day of the month pursuant to Local Government Code §114.001 (b).
- Verified the signature on the *Monthly Fees 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 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, 92<sup>ND</sup> D.C.

RODOLFO DELGADO  
JUDGE, 93<sup>RD</sup> D.C.

J.R. "BOBBY" FLORES  
JUDGE, 139<sup>TH</sup> D.C.

ROSE GUERRA REYNA  
JUDGE, 204<sup>TH</sup> D.C.

JUAN R. PARTIDA  
JUDGE, 275<sup>TH</sup> D.C.

MARIO E. RAMIREZ, JR.  
JUDGE, 332<sup>ND</sup> D.C.

NOE GONZALEZ  
JUDGE, 370<sup>TH</sup> D.C.  
OVERSEER

LETICIA LOPEZ  
JUDGE, 389<sup>TH</sup> D.C.

AIDA SALINAS FLORES  
JUDGE, 398<sup>TH</sup> D.C.

ISRAEL RAMON, JR.  
JUDGE, 430<sup>TH</sup> D.C.

JESSE CONTRERAS  
JUDGE, 448<sup>TH</sup> 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 Reports* 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 Reports* to verify proper completion.

**Conclusion:**

Total collections for the months of July 2016 and August 2016 were \$1,110.00 and \$6,414.50, respectively. Based on the results of our review, we have concluded that fees collected were generally properly accounted and reported; however, we noted that the system of internal controls for the collection and safeguarding of cash requires improvements as noted in the following observation.

**Observation No. 1**

We noted during our review that Odyssey has been programmed to allow cashiers to change the receipt numbers. According to staff, the receipt numbers are changed to correspond with the manual receipt number issued. The Constable's Office issues both a manual receipt and computerized receipt.

The County Auditor's Office requires that all cash received be promptly recorded and controlled using a pre-numbered official County receipt. If a computer system is used to generate receipts, the receipt numbers should be in sequential order and pre-numbered. In addition, the computer system should not be programmed to allow users to change the receipt number. Furthermore, when a department with a computerized receipting system uses manual receipts, those manual receipts must be entered into the computerized receipting system as soon as possible, but in no event later than the next business day after the computerized receipting system is operational. Each manual receipt and corresponding computer-generated receipt should be cross-referenced.

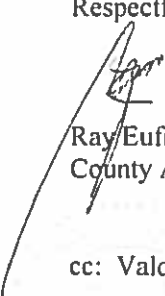
Failure to ensure that cashiers are not allowed to change the receipt numbers may result in the loss of County revenue.

**Recommendation:**

Management should coordinate with the Information Technology Department to ensure that Odyssey does not allow cashiers to change the computer generated receipt number. In addition, if manual receipts are issued, each manual receipt and corresponding computer-generated receipt should be cross-referenced.

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**

**HIDALGO COUNTY LAW LIBRARY**  
**MONTHLY FEES REPORT**  
**FOR THE MONTH ENDED**      July 31, 2016

*PBC*

**PART I: SUMMARY OF MONTHLY COLLECTIONS**

A	B Receipt Date	C Law Library Receipt # Sequence		E Total Collected	F COUNTY TREASURER			I OVER/ (SHORT)
		C BEG #	D END #		F Receipt Amount	G Receipt No.	H Receipt Date	
1	✓1-Jul-16	58485 ✓	58496 ✓	\$ 63.75	\$ 63.75	200059	07/05/16	-
2	2-Jul-16	0	0	\$ -				-
3	3-Jul-16	0	0	\$ -				-
4	✓4-Jul-16	HOLIDAY ✓	0	\$ -				-
5	✓5-Jul-16	58497 ✓	58503 ✓	\$ 50.25	50.25	200075	07/06/16	-
6	✓6-Jul-16	58504 ✓	58510 ✓	\$ 43.50	43.50	200129	07/07/16	-
7	✓7-Jul-16	58511 ✓	58515 ✓	\$ 45.50	45.50	200200	07/11/16	-
8	✓8-Jul-16	58516 ✓	58518 ✓	\$ 13.50	13.50	200201	07/11/16	-
9	✓9-Jul-16	0	0	\$ -				-
10	10-Jul-16	0	0	\$ -				-
11	✓11-Jul-16	58519 ✓	58528 ✓	\$ 109.75	109.75	200241	07/12/16	-
12	✓12-Jul-16	58529 ✓	58539 ✓	\$ 108.50	108.50	200339	07/14/16	-
13	✓13-Jul-16	58540 ✓	58547 ✓	\$ 38.50	38.50	200482	07/19/16	-
14	✓14-Jul-16	58548 ✓	58553 ✓	\$ 49.00	49.00	200483	07/19/16	-
15	✓15-Jul-16	58554 ✓	58559 ✓	\$ 48.25	48.25	200484	07/19/16	-
16	16-Jul-16	0	0	\$ -				-
17	17-Jul-16	0	0	\$ -				-
18	✓18-Jul-16	58560 ✓	58568 ✓	\$ 54.50	54.50	200485	07/19/16	-
19	✓19-Jul-16	58569 ✓	58578 ✓	\$ 189.75	189.75	200513	07/20/16	-
20	✓20-Jul-16	58579 ✓	58586 ✓	\$ 79.00	79.00	200563	07/21/16	-
21	✓21-Jul-16	58587 ✓	58590 ✓	\$ 59.25	59.25	200687	07/26/16	-
22	✓22-Jul-16	58591 ✓	58594 ✓	\$ 24.75	24.75	200688	07/26/16	-
23	23-Jul-16	0	0	\$ -				-
24	24-Jul-16	0	0	\$ -				-
25	✓25-Jul-16	58595 ✓	58606 ✓	\$ 45.50	45.50	200689	07/26/16	-
26	✓26-Jul-16	58607 ✓	58614 ✓	\$ 42.50	42.50	200727	07/27/16	-
27	✓27-Jul-16	58615 ✓	58618 ✓	\$ 35.50	35.50	200969	08/01/16	-
28	✓28-Jul-16	58619 ✓	58625 ✓	\$ 50.75	50.75	200970	08/01/16	-
29	✓29-Jul-16	58626 ✓	58630 ✓	\$ 31.75	31.75	200971	08/01/16	-
30	30-Jul-16	0	0	\$ -				-
31	31-Jul-16	0	0	\$ -				-

TOTAL RECEIPTS AND FUNDS COLLECTED      1,183.75      0.00  
 LESS: REIMBURSEMENTS      0.00      FOR RECEIPT #(s): \_\_\_\_\_  
 TOTAL REVENUE COLLECTIONS      1,183.75

**PART II: SUMMARY OF YEARLY COLLECTIONS:**

January	\$ 949.00	July	\$ 1,183.75	HIDALGO COUNTY AUDITOR'S OFFICE APPROVED BY: <i>Bmo</i> DATE: <i>8/17/16</i>
February	\$ 1,201.50	August	\$ -	
March	\$ 1,278.25	September	\$ -	
April	\$ 1,148.00	October	\$ -	
May	\$ 978.25	November	\$ -	
June	\$ 1,199.25	December	\$ -	
(1) Subtotal	\$ <u>6,754.25</u>	(2) Subtotal	\$ <u>1,183.75</u>	Total (1+2) \$ <u>7,938.00</u>

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

*Angie Chapin*  
 LAW LIBRARIAN OF HIDALGO COUNTY, TX

*XI*

**HIDALGO COUNTY LAW LIBRARY**  
**MONTHLY FEES REPORT**  
**FOR THE MONTH ENDED August 31, 2016**

*PBC*

**PART I: SUMMARY OF MONTHLY COLLECTIONS**

A	B Receipt Date	C Law Library Receipt # Sequence		E Total Collected	F COUNTY TREASURER			I OVER/ (SHORT)
		C BEG #	D END #		F Receipt Amount	G Receipt No.	H Receipt Date	
1	1-Aug-16	58631 ✓	58638 ✓	\$ 53.25	\$ 53.25	201024	08/02/16	.
2	2-Aug-16	58639 ✓	58642 ✓	\$ 41.25	\$ 41.25	201071	08/03/16	.
3	3-Aug-16	58643 ✓	58647 ✓	\$ 27.00	\$ 27.00	201210	08/05/16	.
4	4-Aug-16	58648 ✓	58651 ✓	\$ 58.25	\$ 58.25	201211	08/05/16	.
5	5-Aug-16	58652 ✓	58661 ✓	\$ 112.00	\$ 112.00	201236	08/08/16	.
6	6-Aug-16	0	0	\$ -				.
7	7-Aug-16	0	0	\$ -				.
8	8-Aug-16	58662 ✓	58668 ✓	\$ 21.00	\$ 21.00	201295	08/09/16	.
9	9-Aug-16	58669 ✓	58675 ✓	\$ 57.25	\$ 57.25	201327	08/10/16	.
10	10-Aug-16	58676 ✓	58687 ✓	\$ 40.50	\$ 40.50	201379	08/11/16	.
11	11-Aug-16	58688 ✓	58701 ✓	\$ 42.00	\$ 42.00	201442	08/12/16	.
12	12-Aug-16	58702 ✓	58710 ✓	\$ 33.75	\$ 33.75	201531	08/16/16	.
13	13-Aug-16	0	0	\$ -				.
14	14-Aug-16	0	0	\$ -				.
15	15-Aug-16	58711 ✓	58720 ✓	\$ 43.75	\$ 43.75	201533	08/16/16	.
16	16-Aug-16	58721 ✓	58730 ✓	\$ 83.00	\$ 83.00	201597	08/18/16	.
17	17-Aug-16	58731 ✓	58738 ✓	\$ 28.75	\$ 28.75	201598	08/18/16	.
18	18-Aug-16	58739 ✓	58748 ✓	\$ 46.50	\$ 46.50	201662	08/19/16	.
19	19-Aug-16	58749 ✓	58757 ✓	\$ 23.00	\$ 23.00	201703	08/22/16	.
20	20-Aug-16	0	0	\$ -				.
21	21-Aug-16	0	0	\$ -				.
22	22-Aug-16	58758 ✓	58764 ✓	\$ 34.50	\$ 34.50	201744	08/23/16	.
23	23-Aug-16	58765 ✓	58786 ✓	\$ 105.50	\$ 105.50	201804	08/24/16	.
24	24-Aug-16	58787 ✓	58793 ✓	\$ 29.00	\$ 29.00	201854	08/25/16	.
25	25-Aug-16	58794 ✓	58810 ✓	\$ 53.75	\$ 53.75	201947	08/30/16	.
26	26-Aug-16	58811 ✓	58824 ✓	\$ 30.00	\$ 30.00	201948	08/30/16	.
27	27-Aug-16	0	0	\$ -				.
28	28-Aug-16	0	0	\$ -				.
29	29-Aug-16	58825 ✓	58843 ✓	\$ 110.25	\$ 110.25	201949	08/30/16	.
30	30-Aug-16	58844 ✓	58860 ✓	\$ 68.00	\$ 68.00	202050	09/01/16	.
31	31-Aug-16	58861 ✓	58875 ✓	\$ 54.50	\$ 54.50	202051	09/01/16	.

TOTAL RECEIPTS AND FUNDS COLLECTED 1,196.75 0.00

LESS: REIMBURSEMENTS 0.00 FOR RECEIPT #(s): \_\_\_\_\_  
 TOTAL REVENUE COLLECTIONS 1,196.75

*X25*

**PART II: SUMMARY OF YEARLY COLLECTIONS:**

January	\$ 949.00	July	\$ 1,183.75	HIDALGO COUNTY AUDITOR'S OFFICE
February	\$ 1,201.50	August	\$ 1,196.75	APPROVED BY: <i>Bmo</i>
March	\$ 1,278.25	September	\$ -	DATE: <i>9/1/16</i>
April	\$ 1,148.00	October	\$ -	
May	\$ 978.25	November	\$ -	
June	\$ 1,199.25	December	\$ -	

(1) Subtotal \$ 6,754.25 (2) Subtotal \$ 2,380.50 Total (1+2) \$ 9,134.75

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

*Angie Chapala*  
 LAW LIBRARIAN OF HIDALGO COUNTY, TX

*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](http://www.co.hidalgo.tx.us/auditor)



EDINBURG, TEXAS 78539

September 16, 2016

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

Re: Review of *Monthly Fees Report* and Supporting Documentation  
For the months of July 2016 & August 2016

Dear Ms. Chapa:

We have conducted a limited scope review of the *Monthly Fees Reports* and supporting documentation for the months of July 2016 and August 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 Report* for the months of July 2016 and August 2016. Our review was not designed nor intended to be a detailed study of every relevant control system, procedure, or transaction. Accordingly, the opportunities for improvement presented in this report may not be all-inclusive of areas where improvement could be made.

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

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

### Methodology:

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

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

### HIDALGO COUNTY DISTRICT JUDGES

LUIS M. SINGLETERRY  
JUDGE, 97<sup>th</sup> D.C.

RODOLFO DELGADO  
JUDGE, 93<sup>rd</sup> D.C.

J. R. "BOBBY" FLORES  
JUDGE, 139<sup>th</sup> D.C.

ROSE GUERRA REYNA  
JUDGE, 204<sup>th</sup> D.C.

JUAN R. PARTIDA  
JUDGE, 373<sup>rd</sup> D.C.

MARIO E. RAMIREZ, JR.  
JUDGE, 332<sup>nd</sup> D.C.

NOE GONZALEZ  
JUDGE, 379<sup>th</sup> D.C.  
OVERSEER

LETICIA LOPEZ  
JUDGE, 349<sup>th</sup> D.C.

AIDA SALINAS FLORES  
JUDGE, 398<sup>th</sup> D.C.

ISRAEL RAMON, JR.  
JUDGE, 430<sup>th</sup> D.C.

JESSE CONTRERAS  
JUDGE, 449<sup>th</sup> D.C.


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

**Conclusion:**

Total collections for the months of July 2016 and August 2016 were \$1,183.75 and \$1,196.75, respectively. Based on the results of our review, we have concluded that fees collected were generally properly accounted and reported.

If you should have any questions or would like to schedule a meeting to discuss this report, please do not hesitate to call Letty Chavez, Compliance Audit Supervisor, at 318-2511 ext. 4651, 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, 92<sup>ND</sup> D.C.

RODOLFO DELGADO  
JUDGE, 93<sup>RD</sup> D.C.

J. R. "BOBBY" FLORES  
JUDGE, 139<sup>TH</sup> D.C.

ROSE GUERRA REYNA  
JUDGE, 208<sup>TH</sup> D.C.

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JUDGE, 275<sup>TH</sup> D.C.

MARIO E. RAMIREZ, JR.  
JUDGE, 332<sup>ND</sup> D.C.

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JUDGE, 370<sup>TH</sup> D.C.  
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ISRAEL RAMON, JR.  
JUDGE, 430<sup>TH</sup> D.C.

JESSE CONTRERAS  
JUDGE, 449<sup>TH</sup> D.C.

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

*PBC*

**Part I: RECAP OF COLLECTIONS**

**A. TOTAL CASH COLLECTED**

\$29,770.00 *4*

**1. ON-SITE SEWAGE DISPOSAL INSPECTION PERMIT FEES**

**a. INSTALLATION PERMIT FEE**

1. EDINBURG	<u>\$9,435.00</u> <i>4 X14</i>
2. MISSION	<u>S-</u>
3. WESLACO	<u>S-</u>

\$9,435.00 *4 X14*

**b. FINAL INSPECTION PERMIT FEE**

1. EDINBURG	<u>\$6,660.00</u> <i>4 X14</i>
2. MISSION	<u>S-</u>
3. WESLACO	<u>S-</u>

\$6,660.00 *4 X10, X14*

**2. RESTAURANT INSPECTION FEE**

\$13,675.00 *4 X13*

**3. FOOD HANDLER'S CERTIFICATE FEES**

S-

**4. MOBILE UNIT DECAL FEES**

S-

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

\$29,770.00 *4*

*X13-X14*

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

Name of Fee Collected	Fee Amt.	Statute Ref.	# Issued	GL Account Number	Amount Collected
<b>LOCAL FEES</b>					
Installation Permit Fee	\$75	HSC § 366.001 (A)	<i>X7</i> <u>4 111</u>	1100-345-21-340-000-0-000	<u>4 \$8,325.00</u> <i>X7, X8</i>
Final Inspection Permit Fee	\$60	HSC § 366.001 (A)	<u>4 111</u> <i>X10</i>	1100-345-25-340-000-0-000	<u>4 \$6,660.00</u> <i>X10, X11</i>
Restaurant Inspection Fee	\$150, \$125, \$100	HSC § 437.012	<u>4 137</u> <i>X3</i>	1100-345-22-340-000-0-000	<u>4 \$13,675.00</u> <i>X3, X4</i>
Food Handler's Certificate Fee	\$10	HSC § 438.047	<u>4 0</u>	1100-345-23-340-001-0-000	<u>S-</u>
Mobile Unit Decal Fee	\$5	HSC § 121.006 (a)	<u>4 0</u>	1100-345-24-340-000-0-000	<u>S-</u>

**STATE FEES**

TCEQ Waste Water Fee	\$10	HSC § 367.010	<i>X7</i> <u>4 111</u>	1100-207-20-000-002-0-000	<u>4 \$1,110.00</u> <i>X7, X9</i>
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**TOTAL AMOUNT DUE TO THE COUNTY TREASURER:**

\$29,770.00 *X13-X14*

*variance should => "0"*

*Malleal*  
PREPARED BY

*8/11/16*  
DATE

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

*8/12/16*  
DATE

*Elijardo Ramos*  
HEALTH DEPARTMENT DIRECTOR

*Revised*

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

HIDALGO COUNTY AUDITOR'S OFFICE  
APPROVED BY: *Bmo*  
DATE: *8/15/16*

RECEIVED BY: COUNTY AUDITOR

# 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](http://www.co.hidalgo.tx.us/auditor)



EDINBURG, TEXAS 78539

September 16, 2016

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

Re: Review of the *Monthly Fees Report* and Supporting Documentation  
For the month of July 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 July 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 July 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. SHOLETERRY  
JUDGE, 92<sup>ND</sup> D.C.

RODOLFO DELGADO  
JUDGE, 93<sup>RD</sup> D.C.

J. R. "BOBBY" FLORES  
JUDGE, 139<sup>TH</sup> D.C.

ROSE GUERRA REYNA  
JUDGE, 208<sup>TH</sup> D.C.

JUAN R. PARTIDA  
JUDGE, 275<sup>TH</sup> D.C.

MARIO E. RAMIREZ, JR.  
JUDGE, 332<sup>ND</sup> D.C.

NOE GONZALEZ  
JUDGE, 370<sup>TH</sup> D.C.  
OVERSEER

LETICIA LOPEZ  
JUDGE, 389<sup>TH</sup> D.C.

AIDA SALINAS FLORES  
JUDGE, 398<sup>TH</sup> D.C.

ISRAEL RAMON, JR.  
JUDGE, 430<sup>TH</sup> D.C.

JESSE CONTRERAS  
JUDGE, 448<sup>TH</sup> 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 July 2016 were \$29,770.00. 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

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**HIDALGO COUNTY DISTRICT JUDGES**

LUIS M. SINGLETARY  
JUDGE, 12<sup>th</sup> D.C.

RODOLFO DELOADO  
JUDGE, 13<sup>th</sup> D.C.

J. R. "BOBBY" FLORES  
JUDGE, 13<sup>th</sup> D.C.

ROSE GUERRA REYNA  
JUDGE, 20<sup>th</sup> D.C.

JUAN R. PARTIDA  
JUDGE, 27<sup>th</sup> D.C.

MARIO E. RAMIREZ, JR.  
JUDGE, 33<sup>rd</sup> D.C.

NOE GONZALEZ  
JUDGE, 37<sup>th</sup> D.C.  
OVFRSFFR

LETICIA LOPEZ  
JUDGE, 38<sup>th</sup> D.C.

AIDA SALINAS FLORES  
JUDGE, 38<sup>th</sup> D.C.

ISRAEL RAMON, JR.  
JUDGE, 43<sup>rd</sup> D.C.

JESSE CONTRERAS  
JUDGE, 44<sup>th</sup> D.C.

# HIDALGO COUNTY FIRE MARSHAL MONTHLY REPORT FOR THE MONTH OF JULY pbc

	APPLICANT	RECEIPT	☑	☑	☑	TYPE OF	TREASURER	AMOUNTS DUE TO:
DATE	NAME	NUMBER	Cash	Check	MO	SERVICE	RECEIPT	COUNTY
07/01/16	GUADALUPE CANTU JR.	13673		X		BURN PERMIT	200009	\$25.00
07/01/16	RICHARD SALAZAR PEREZ	13674	X			BURN PERMIT	200009	\$25.00
07/01/16	IGNACIO HERNANDEZ	13675	X			BURN PERMIT	200009	\$25.00
07/01/16	ARTEMIO GARCIA JR	13676	X			BURN PERMIT	200009	\$25.00
07/01/16	LUPE ENRIQUEZ	13677	X			BURN PERMIT	200009	\$25.00
07/01/16	JANNETT HERNANDEZ	13678	X			BURN PERMIT	200009	\$25.00
07/01/16	MARIA MORENO	13679	X			BURN PERMIT	200009	\$25.00
07/01/16	JOSE EDUARDO GONZALEZ	13680		X		COMMERCIAL BURN PERMIT	200009	\$100.00
07/01/16	MINERVA REYNA	13681	X			BURN PERMIT	200009	\$25.00
07/01/16	ANICETO ROCHA	13682	X			BURN PERMIT	200009	\$25.00
07/01/16	FERNANDO ZEPEDA	13683	X			BURN PERMIT	200009	\$25.00
07/01/16	LAURA TORRES	13684	X			BURN PERMIT	200009	\$25.00
07/01/16	LETICIA ALVAREZ	13685	X			BURN PERMIT	200009	\$25.00
07/01/16	LAZARO GARZA	13686	X			BURN PERMIT	200009	\$25.00
07/01/16	HARRY ARMONTA	13687	X			BURN PERMIT	200009	\$25.00
07/01/16	ALEXANDRIA DAVILA	13688	X			BURN PERMIT	200009	\$25.00
07/05/16	RUDY ARREDONDO	13689	X			BURN PERMIT	200120	\$25.00
07/05/16	OLGA CAVAZOS	13690		X		BURN PERMIT	200120	\$25.00
07/05/16	JUAN ORTIZ	13691	X			BURN PERMIT	200120	\$25.00
07/05/16	VELMA GARZA	13692		X		BURN PERMIT	200120	\$25.00
07/05/16	ARACELI MORALES	13693	X			BURN PERMIT	200120	\$25.00
07/06/16	AURORA PEREZ	13694	X			BURN PERMIT	200122	\$25.00
07/06/16	MARTHA RICO	13695	X			BURN PERMIT	200122	\$25.00

XI

07/06/16	DADDY'S D.C. LEARNING ACADEMY	13696		X✓		BUSINESS OCCUPANCY	200122	\$75.00
07/06/16	IDOLINAS ADULT DAY CARE LLC	13697		X✓		BUSINESS OCCUPANCY	200122	\$75.00
07/06/16	LETICIA ARCE NATURAL MEALS LETTY'S CLUB	13698	X✓			BUSINESS OCCUPANCY	200122	\$75.00
07/06/16	JAIME CORDOVA	13699		X✓		COMMERCIAL BURN PERMIT	200122	\$100.00
07/06/16	MOYSES FLORES	13700	X✓			BURN PERMIT	200122	\$25.00
07/06/16	JUANA A. VAZQUEZ MOBILE UNIT	13701	X✓			BUSINESS OCCUPANCY	200122	\$75.00
07/06/16	MARIA DOMINGUEZ	13702		X✓		BURN PERMIT	200122	\$25.00
07/06/16	JESUS VASQUEZ	13703	X✓			BURN PERMIT	200122	\$25.00
07/06/16	PROTECH SECURITY LITTLE LEARNING PLAY SCHOOL	13704		X✓		FIRE ALARM SYSTEM PERMIT	200122	\$100.00
07/06/16	ROSALVA REYNA REGISTERED HOME	13705	X✓			BUSINESS OCCUPANCY	200122	\$75.00
07/06/16	FELIPE PACHECO/ ANGEL PACHECO P&M AUTO SALES	13706	X✓			BUSINESS OCCUPANCY	200122	\$75.00
07/06/16	LEOBARDO MEDRANO	13707	X✓			BURN PERMIT	200122	\$25.00
07/06/16	ROBERTO TIJERINA JR.	13708	X✓			BUSINESS OCCUPANCY	200122	\$75.00
07/06/16	PRODIGY CONSTRUCTION MANAGEMENT MONTE ALTO ISD	13709		X✓		BUILDING PERMIT	200122	\$2,002.50
07/06/16	TERRY MCGOVERN STORAGE/MRT MANAGEMENT	13710	X✓			BUILDING PERMIT	200122	\$200.00
07/07/16	CAROLINE PAWELEK	13711	X✓			BURN PERMIT	200159	\$25.00
07/07/16	NORMA MORALES	13712	X✓			BURN PERMIT	200159	\$25.00
07/07/16	CELSO RODRIGUEZ	13713	X✓			BURN PERMIT (2)	200159	\$50.00
07/07/16	ELIZABETH DELEON HOUSE/ DRIVE THRU	13714	X✓			BUILDING PERMIT	200159	\$200.00
07/07/16	BILLIE CARY	13715		X✓		BURN PERMIT	200159	\$25.00
07/07/16	GONZALO SILVA JR.	13716	X✓			BURN PERMIT	200159	\$25.00
07/07/16	MARTIN ALVARADO	13717	X✓			BURN PERMIT	200159	\$25.00
07/08/16	JUAN SAUCEDA	13718	X✓			BURN PERMIT	200213	\$25.00
07/08/16	ANNETTE VILLASENOR	13719	X✓			BURN PERMIT	200213	\$25.00
07/08/16	RICARDO ARELLANO	13720	X✓			BURN PERMIT	200213	\$25.00
07/11/16	KEILA RIVERA	13721	X✓			BURN PERMIT	200349	\$25.00
07/11/16	PROGRESSO INT'L BRIDGE	13722		X✓		COMMERCIAL BURN PERMIT	200349	\$100.00

X/a

07/11/16	ELVA NAVARRO	13723	X		BURN PERMIT	200349	\$25.00
07/12/16	TIWANA SINGH	13724		X	BURN PERMIT	200351	\$25.00
07/13/16	ROSA ALONZO ROSIE'S	13725	X		BUSINESS OCCUPANCY	200352	\$75.00
07/13/16	MICHAEL GARZA FOOD TRAILER	13726		X	BUSINESS OCCUPANCY	200352	\$75.00
07/13/16	JOSE G LOPEZ/ MARIA GARZA FOSTER HOME	13727	X		BUSINESS OCCUPANCY	200352	\$75.00
07/13/16	JOSE GARZA JESUS ES EL CAMINO	13728	X		BUILDING PERMIT	200352	\$200.00
07/13/16	GUADALUPE MARTINEZ CATERPILLAR CLUBHOUSE	13729		X	BUSINESS OCCUPANCY	200352	\$75.00
07/13/16	MARIA LOPEZ FOSTER HOME	13730		X	BUSINESS OCCUPANCY	200352	\$75.00
07/13/16	JESUS SAENZ MARY'S EXPRESS LEARNING CENTER	13731		X	BUSINESS OCCUPANCY	200352	\$75.00
07/13/16	MARIA GARCIA HOT DOG CART	13732	X		BUSINESS OCCUPANCY	200352	\$75.00
07/13/16	ABEL CABALLERO	13733	X		BURN PERMIT	200352	\$25.00
07/13/16	ZACK KRIEGER	13734	X		BURN PERMIT	200352	\$25.00
07/13/16	JORGE PEQUENO NEW CONSTRUCTION BEAUTY SALON	13735		X	BUILDING PERMIT	200352	\$200.00
07/13/16	JORGE PEQUENO SNACK STAND	13736	X		BUSINESS OCCUPANCY	200352	\$75.00
07/13/16	MARIA SOTO LAS BARBAS DE OROS	13737	X		BUSINESS OCCUPANCY	200352	\$75.00
07/13/16	JASON ALANIZ NEW OFFICE SPACE	13738		X	BUILDING PERMIT	200352	\$200.00
07/13/16	JUAN HERNANDEZ ADDITION TO EXISTING DRIVE THRU	13739	X		BUSINESS OCCUPANCY	200352	\$75.00
07/13/16	XOCHITL VELEZ	13740	X		BUSINESS OCCUPANCY	200352	\$75.00
07/14/16	JOSE LOREDO	13741	X		BURN PERMIT	200448	\$25.00
07/15/16	PEDRO RIVAS	13742	X		BURN PERMIT	200449	\$25.00
07/15/16	ALBERTO ARTEAGA	13743	X		BURN PERMIT	200449	\$25.00
07/18/16	EDNA MONTEMAYOR	13744		X	BURN PERMIT	200549	\$25.00
07/18/16	ONESIMO FLORES	13745	X		BURN PERMIT	200549	\$25.00
07/18/16	ROLANDO ANZALDUA	13746	X		BURN PERMIT	200549	\$25.00
07/18/16	MARIA MERCADO	13747	X		BURN PERMIT	200549	\$25.00
07/19/16	JUAN GONZALEZ	13748	X		BURN PERMIT	200550	\$25.00
07/19/16	VINCENT GERARD & ASSOCIATES VERIZON WIRELESS TOWER	13749		X	BUILDING PERMIT	200550	\$200.00

X/16

07/19/16	JERRY LEAVELLE	13750	X		COMMERCIAL BURN PERMIT	200550	\$100.00
07/19/16	JAIME DIAZ	13751	X		BURN PERMIT	200550	\$25.00
07/19/16	ARTUR OJEDA	13752		X	BURN PERMIT	200550	\$25.00
07/20/16	LAMBERTO MARIN	13753	X		BURN PERMIT	200551	\$25.00
07/20/16	MARIA DE JESUS GARZA NEW CHURCH	13754	X		BUILDING PERMIT	200551	\$200.00
07/20/16	RICARDO BANUELOS	13755	X		BURN PERMIT	200551	\$25.00
07/20/16	ESTER GARZA RISING STARS ACADEMY	13756		X	BUSINESS OCCUPANCY	200551	\$75.00
07/20/16	EMILIO HERNANDEZ	13757	X		BURN PERMIT	200551	\$25.00
07/20/16	DORA I. ESPINOZA RESTAURANT ESPINOZA	13758	X		BUSINESS OCCUPANCY	200551	\$75.00
07/20/16	CASANDRA TREVINO CFC CON PODER Y GLORIA	13759	X		BUILDING PERMIT	200551	\$200.00
07/20/16	JUAN ANTONIO GUEVARA DON JUAN'S DRIVE THRU #3	13760		X	BUSINESS OCCUPANCY	200551	\$75.00
07/21/16	ALBERT RODRIGUEZ	13761	X		BURN PERMIT	200809	\$25.00
07/21/16	VELI RAMOS	13762		X	BURN PERMIT	200809	\$25.00
07/21/16	SATURNINO SALAS	13763	X		BURN PERMIT	200809	\$25.00
07/22/16	MARCO A. LEOS HACIENDA PARAISO	13764	X		BUSINESS OCCUPANCY	200811	\$75.00
07/22/16	WILBUR ELLIS CO.	13765	X		COMMERCIAL BURN PERMIT	200811	\$100.00
07/22/16	ARMANDO ALVAREZ	13766	X		BURN PERMIT	200811	\$25.00
07/22/16	ROGELIO RIVAS	13767	X		BURN PERMIT	200811	\$25.00
07/26/16	JAVIER GONZALEZ	13768	X		BURN PERMIT	200813	\$25.00
07/26/16	SOCORRO OCHOA	13769	X		BURN PERMIT	200813	\$25.00
07/26/16	FLORENTINO YANEZ	13770	X		BURN PERMIT	200813	\$25.00
07/26/16	GONZALO SILVA JR.	13771	X		BURN PERMIT	200813	\$25.00
07/26/16	MARK GOLDAMMER	13772	X		COMMERCIAL BURN PERMIT	200813	\$100.00
07/27/16	CORRANDA C GARZA ST. JOSEPH WORKER CHURCH	13773		X	BUSINESS OCCUPANCY	200814	\$75.00
07/27/16	ELIAS GARCIA COMMERCIAL BUILDINGS	13774	X		BUILDING PERMIT	200814	\$200.00
07/27/16	DORA RODRIGUEZ BANQUET HALL	13775	X		BUSINESS OCCUPANCY	200814	\$75.00
07/27/16	MANUEL D. CORRAL VDC LA PALMILLA, LP	13776		X	BUILDING PERMIT	200814	\$3,990.00

X/c

07/27/16	CECILIA SANCHEZ QUICK PIC CONV. STORE #3	13777	X		BUSINESS OCCUPANCY	200814	\$75.00
07/27/16	RENE GUERRA SPECIAL MOMENTS ADC	13778		X	BUSINESS OCCUPANCY	200814	\$75.00
07/27/16	NORMA MELENDREZ IKE'S GOURMET POPCORN	13779		X	BUSINESS OCCUPANCY	200814	\$75.00
07/27/16	MARIA E. TREVINO RAFA'S APPLIANCES	13780		X	BUSINESS OCCUPANCY	200814	\$75.00
07/27/16	VERONICA ESPINOZA SNO CONE/RASPA STAND	13781	X		BUSINESS OCCUPANCY	200814	\$75.00
07/27/16	MARTHA A. ESPINOZA LITTLE KINGDOM LEARNING CENTER	13782		X	BUILDING PERMIT	200814	\$200.00
07/27/16	NORMA SANCHEZ	13783	X		BUSINESS OCCUPANCY	200814	\$75.00
07/27/16	ROSALINDA FERNANDEZ	13784	X		BURN PERMIT	200814	\$25.00
07/27/16	HIPOLITO RIVERA IGLESIA CRISTIANA CASTILLA DEL REY	13785	X		BUSINESS OCCUPANCY	200814	\$75.00
07/27/16	MARIA E. GONZALEZ EL GALLO TAQUERIA	13786	X		BUSINESS OCCUPANCY	200814	\$75.00
07/27/16	JUAN RAMIREZ HOT DOG CART	13787	X		BUSINESS OCCUPANCY	200814	\$75.00
07/27/16	JESUS HINOJOSA	13788		X	BURN PERMIT	200814	\$25.00
07/27/16	JULIO LOPEZ LITTLE ANGELS DAYCARE	13789	X		BUSINESS OCCUPANCY	200814	\$75.00
07/27/16	JULIO LOPEZ ALL VALLEY CHILD CARE	13790	X		BUSINESS OCCUPANCY	200814	\$75.00
07/27/16	BILL OVERSTREET	13791		X	BURN PERMIT	200814	\$25.00
07/27/16	ARACELI JURADO TAQUERIA MI PUEBLO	13792	X		BUSINESS OCCUPANCY	200814	\$75.00
07/27/16	JULIO LOPEZ	13793	X		BURN PERMIT	200814	\$25.00
07/27/16	REYNA REYES	13794	X		BUSINESS OCCUPANCY	200814	\$75.00
07/27/16	NEREIDA GARCIA SNACK STAND	13795	X		BUSINESS OCCUPANCY	200814	\$75.00
07/27/16	BARBARA HILL HILL LIVING WELL DAY CARE	13796		X	BUSINESS OCCUPANCY	200814	\$75.00
07/27/16	MARIA E. LEAL LA CABANA TAQUERIA	13797		X	BUILDING PERMIT	200814	\$200.00
07/27/16	VICTOR ALVARADO	13798	X		BURN PERMIT	200814	\$25.00
07/27/16	ARACELY GUERRA DRIVE THRU	13799	X		BUSINESS OCCUPANCY	200814	\$75.00
07/28/16	VOID	13800			VOID	200985	\$0.00
07/28/16	MARIA VENECIA	13801		X	BURN PERMIT	200985	\$25.00
07/28/16	MARIA VENECIA	13802		X	BURN PERMIT	200985	\$25.00
07/28/16	NELDA VILLARREAL	13803	X		BURN PERMIT	200985	\$25.00

X1d

07/29/16	WONDERFUL CITRUS	13804	X✓		✓ COMMERCIAL BURN PERMIT (2)	200986	\$200.00
07/29/16	MARIA PENA	13805	X✓		BURN PERMIT	200986	\$25.00
07/29/16	GUSTAVO TREVINO	13806	X✓		BURN PERMIT	200986	\$25.00
07/29/16	KATHLEEN PLUMMER	13807		X✓	BURN PERMIT	200986	\$25.00
07/29/16	ESMERALDA FUENTES	13808	X✓		BURN PERMIT	200986	\$25.00
<i>Grand Total</i>							\$13,967.50

X23a

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] 8/2/16 Fire Marshal Date Prepared by: Elizabeth Castro 8/2/16 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: [Signature]  
 DATE: 8/19/16

2016 AUG 11 PM 2:54  
 RECEIVED BY  
 COUNTY AUDITOR

X/e

# HIDALGO COUNTY FIRE MARSHAL MONTHLY REPORT FOR THE MONTH OF AUGUST

*pbc*

	APPLICANT	RECEIPT	☉ Cash	☉ Check	☉ MO	TYPE OF	TREASURER	AMOUNTS DUE TO
DATE	NAME	NUMBER				SERVICE	RECEIPT	COUNTY
08/01/16	YOLANDA PEREZ	13809 <del>4</del>	X✓			BURN PERMIT <del>4</del>	201078 <del>4</del>	<del>4</del> \$25.00
08/01/16	FLOR RAMIREZ	13810 <del>4</del>	X✓			BURN PERMIT <del>4</del>	201078 <del>4</del>	<del>4</del> \$25.00
08/01/16	RICARDO GARZA	13811 <del>4</del>		X✓		BURN PERMIT <del>4</del>	201078 <del>4</del>	<del>4</del> \$25.00
08/01/16	AGAPITO GARCIA	13812 <del>4</del>	X✓			BURN PERMIT <del>4</del>	201078 <del>4</del>	<del>4</del> \$25.00
08/01/16	SENA GARCIA	13813 <del>4</del>	X✓			BURN PERMIT <del>4</del>	201078 <del>4</del>	<del>4</del> \$25.00
08/02/16	RUSSON HOLBROOK SOUTH TEXAS ORGANICS	13814 <del>4</del>		X✓		COMMERCIAL BURN PERMIT <del>4</del>	201079 <del>4</del>	<del>4</del> \$100.00
08/02/16	JESUS MUNOZ	13815 <del>4</del>		X✓		BURN PERMIT <del>4</del>	201079 <del>4</del>	<del>4</del> \$25.00
08/02/16	CARLOS REYES	13816 <del>4</del>		X✓		BURN PERMIT <del>4</del>	201079 <del>4</del>	<del>4</del> \$25.00
08/02/16	MINERVA MARIN	13817 <del>4</del>	X✓			BURN PERMIT <del>4</del>	201079 <del>4</del>	<del>4</del> \$25.00
08/02/16	RUBEN SALAZAR	13818 <del>4</del>	X✓			BURN PERMIT <del>4</del>	201079 <del>4</del>	<del>4</del> \$25.00
08/03/16	ARNULFO SANCHEZ POLLOS ASADOS VERACRUZ	13819 <del>4</del>	X✓			BUILDING PERMIT <del>4</del>	201149 <del>4</del>	<del>4</del> \$200.00
08/03/16	DOLORES PAGE D'S DAYCARE CENTER	13820 <del>4</del>		X✓		BUSINESS OCCUPANCY <del>4</del>	201149 <del>4</del>	<del>4</del> \$75.00
08/03/16	ROSALINDA VELA LIBERTAD A.D.C.	13821 <del>4</del>		X✓		BUSINESS OCCUPANCY <del>4</del>	201149 <del>4</del>	<del>4</del> \$75.00
08/03/16	PEDRO SANCHEZ MINISTERIOS LA VIDA VERDADERA	13822 <del>4</del>		X✓		BUILDING PERMIT <del>4</del>	201149 <del>4</del>	<del>4</del> \$515.00
08/03/16	ARLINA RAMOS DYNAMIC CHILDREN SERV.	13823 <del>4</del>	X✓			BUSINESS OCCUPANCY <del>4</del>	201149 <del>4</del>	<del>4</del> \$75.00
08/03/16	ALICIA MARTINEZ FOSTER HOME	13824 <del>4</del>		X✓		BUSINESS OCCUPANCY <del>4</del>	201149 <del>4</del>	<del>4</del> \$75.00
08/03/16	CARLOS LOZANO PAVILLION	13825 <del>4</del>	X✓			BUILDING PERMIT <del>4</del>	201149 <del>4</del>	<del>4</del> \$200.00
08/03/16	GUADALUPE SOLIS SOL AZUL EVENT CENTER	13826 <del>4</del>	X✓			BUILDING PERMIT <del>4</del>	201149 <del>4</del>	<del>4</del> \$200.00
08/03/16	JOSE G. FLORES	13827 <del>4</del>	X✓			BURN PERMIT <del>4</del>	201149 <del>4</del>	<del>4</del> \$25.00
08/03/16	RENE LIMAS CON CARINO ADC	13828 <del>4</del>		X✓		BUSINESS OCCUPANCY <del>4</del>	201149 <del>4</del>	<del>4</del> \$75.00
08/03/16	SERGIO MEDINA LAS FLAUTAS	13829 <del>4</del>	X✓			BUSINESS OCCUPANCY <del>4</del>	201149 <del>4</del>	<del>4</del> \$75.00
08/03/16	BRENDA FLORES BRENDA'S	13830 <del>4</del>	X✓			BUSINESS OCCUPANCY <del>4</del>	201149 <del>4</del>	<del>4</del> \$75.00

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08/03/16	ROSA E. RIOS EL SANAI ADULT DAYCARE	13831	X		BUSINESS OCCUPANCY	201149	\$75.00
08/03/16	APOLINAR ZAMORA CARLOT	13832	X		BUSINESS OCCUPANCY	201149	\$75.00
08/03/16	CANDELARIO MENDOZA TACO RESTAURANT	13833	X		BUILDING PERMIT	201149	\$200.00
08/03/16	RICHARD BARR AURORA HOUSE FOUNDATION	13834	X	X	BUSINESS OCCUPANCY	201149	\$75.00
08/03/16	ABELINO CANO GLC ACADEMY	13835		X	BUSINESS OCCUPANCY	201149	\$75.00
08/03/16	GERARDO TREJO CAR LOT	13836	X		BUSINESS OCCUPANCY	201149	\$75.00
08/03/16	MARIA G. DIAZ DONA LUPITA	13837	X		BUSINESS OCCUPANCY	201149	\$75.00
08/03/16	JUANITA PADILLA	13838	X		BUSINESS OCCUPANCY	201149	\$75.00
08/03/16	ROSA TAMEZ EL CENTRO A.D.C.	13839	X		BUSINESS OCCUPANCY	201149	\$75.00
08/03/16	BENJAMIN PEREZ RESTAURANT	13840		X	BUSINESS OCCUPANCY	201149	\$75.00
08/03/16	MARIA C. VILLARREAL NATALY'S BEAUTY SALON	13841	X		BUSINESS OCCUPANCY	201149	\$75.00
08/03/16	SUZANNE ESPERICUETA OUR LADY OF GUADALUPE	13842		X	BUSINESS OCCUPANCY	201149	\$75.00
08/03/16	SUZANNE ESPERICUETA ST. TERESA OF INFANT JESUS	13843		X	BUSINESS OCCUPANCY	201149	\$75.00
08/03/16	CHARLES DOROUGH HARCO SERVICES	13844		X	BUILDING PERMIT	201149	\$200.00
08/04/16	FLORENTINO VILLANUEVA	13845	X		BURN PERMIT	201421	\$25.00
08/04/16	FRANCISCO BARRON	13846	X		BURN PERMIT	201421	\$25.00
08/04/16	MARIA TREVINO	13847	X		BURN PERMIT	201421	\$25.00
08/04/16	JOSE CHAPA	13848	X		BURN PERMIT	201421	\$25.00
08/04/16	VICTORIA MALDONADO	13849	X		BURN PERMIT	201421	\$25.00
08/05/16	DIONICIO DE ANDA	13850	X		BURN PERMIT	201424	\$25.00
08/05/16	MARIA ESPERICUETA	13851		X	BURN PERMIT	201424	\$25.00
08/05/16	ERNESTINE ROBLEDO	13852	X		BURN PERMIT	201424	\$25.00
08/08/16	MISAEEL RIVAS	13853	X		BURN PERMIT	201426	\$25.00
08/08/16	GUADALUPE ROCHA	13854		X	BURN PERMIT	201426	\$25.00
08/08/16	SEVERIANO RUBIO	13855	X		BURN PERMIT	201426	\$25.00

X/a

08/08/16	ANSELMA MONICO	13856	X✓		BURN PERMIT	201424	\$25.00
08/09/16	REYES TREJO	13857	X✓		BURN PERMIT	201428	\$25.00
08/09/16	ABELINA GARCIA	13858	X✓		BURN PERMIT	201428	\$25.00
08/10/16	SIMONA CAMARILLO EL CHARCO DE LAS PANAS	13859	X✓		BUSINESS OCCUPANCY	201429	\$75.00
08/10/16	MARIA ZEPEDA	13860	X✓		BURN PERMIT	201429	\$25.00
08/10/16	PEDRO FIGUEROA FIGUEROA GLASS WORK	13861	X✓		BUILDING PERMIT	201429	\$200.00
08/10/16	G&E ESCOBEDO CONSTRUCTION INC NEW CONSTRUCTION (PLAZA)	13862		X✓	BUILDING PERMIT	201429	\$200.00
08/10/16	GUADALUPE MARTINEZ	13863	X✓		BURN PERMIT	201429	\$25.00
08/10/16	MELDEN & HUNT INC. DOLLAR GENERAL	13864		X✓	BUILDING PERMIT	201429	\$620.00
08/10/16	JOSE MOLINA	13865	X✓		BURN PERMIT	201429	\$25.00
08/10/16	VOID	13866			VOID	201429	\$0.00
08/10/16	ALEX KELLER	13867		X✓	BURN PERMIT	201429	\$25.00
08/10/16	CLAUDIA LOPEZ RECONNECT LIGHT	13868	X✓		BUSINESS OCCUPANCY	201429	\$75.00
08/10/16	PROTECH SECURITY HONEY LITTLE BEES LEARNING CENTER	13869		X✓	FIRE ALARM SYSTEM PERMIT	201429	\$100.00
08/10/16	PATRICIA ROCHA ONCE UPON A CHILD DAY CARE	13870		X✓	BUSINESS OCCUPANCY	201429	\$75.00
08/10/16	JUAN RODRIGUEZ ALL STAR FENCE SUPPLY	13871	X✓		BUSINESS OCCUPANCY	201429	\$75.00
08/10/16	PROTECTION ONE ALARM MONITORING LITTLE KINGDOM LEARNING CENTER	13872		X✓	FIRE ALARM SYSTEM PERMIT	201429	\$100.00
08/10/16	JESUS CANTU	13873	X✓		BURN PERMIT	201429	\$25.00
08/11/16	HECTOR CORTEZ	13874	X✓		BURN PERMIT (2)	201605	\$50.00
08/11/16	AGUSTINE ALFARO	13875	X✓		BURN PERMIT	201605	\$25.00
08/12/16	LUIS VALERIO	13876	X✓		BURN PERMIT	201607	\$25.00
08/15/16	PHILLIP CHAVEZ	13877	X✓		BURN PERMIT	201610	\$25.00
08/15/16	MARTIN CONTRERAS	13878	X✓		BURN PERMIT	201610	\$25.00
08/15/16	ROBERTO PRADO	13879	X✓		BURN PERMIT	201610	\$25.00
08/15/16	LIBRADA SEPULVEDA	13880		X✓	BURN PERMIT	201610	\$25.00

X1b

08/16/16	MARIA GUAJARDO	13881	X✓		BURN PERMIT	201611	\$25.00
08/16/16	JOHN FLORES	13882		X✓	BURN PERMIT	201611	\$25.00
08/16/16	JUAN PALOMO	13883	X✓		BURN PERMIT	201611	\$25.00
08/16/16	NORBERTO MENDIOLA	13884	X✓		BURN PERMIT	201611	\$25.00
08/16/16	GUSTAVO CHAPA	13885		X✓	BURN PERMIT	201611	\$25.00
08/17/16	DAVID CHAPA CHAPA'S DRIVE THRU	13886	X✓		BUSINESS OCCUPANCY	201612	\$75.00
08/17/16	NORMA GARCIA LOS 3 POTRILLOS	13887	X✓		BUSINESS OCCUPANCY	201612	\$75.00
08/17/16	SERGIO BAHENA	13888	X✓		BURN PERMIT	201612	\$25.00
08/17/16	GUADALUPE VAZQUEZ BARN YARD BUDDIES DAY CARE	13889	X✓		BUSINESS OCCUPANCY	201612	\$75.00
08/17/16	NICOLAS CERVANTES	13890	X✓		BURN PERMIT	201612	\$25.00
08/17/16	JOSE PALACIOS NEW CHURCH	13891	X✓		BUILDING PERMIT	201612	\$200.00
08/17/16	LUIS MEDINA EL FOGON	13892	X✓		BUSINESS OCCUPANCY	201612	\$75.00
08/17/16	JOSE MALDONADO OFFICE SPACE	13893	X✓		BUSINESS OCCUPANCY	201612	\$75.00
08/17/16	MARIA TREVINO	13894	X✓		BURN PERMIT	201612	\$25.00
08/17/16	FRANCISCO BORREGO TAQUERIA	13895	X✓		BUSINESS OCCUPANCY	201612	\$75.00
08/17/16	MARIA GOMEZ HONEY'S LITTLE BEE'S LEARNING CENTER	13896	X✓		BUSINESS OCCUPANCY	201612	\$75.00
08/17/16	GERARDO GARZA WELDING SCHOOL	13897		X✓	BUSINESS OCCUPANCY	201612	\$75.00
08/17/16	GERARDO GARZA PROPANE SALES (OUTDOOR)	13898		X✓	BUSINESS OCCUPANCY	201612	\$75.00
08/17/16	MBA CONSTRUCTION CO NEW CONSTRUCTION OFFICE	13899		X✓	BUILDING PERMIT	201612	\$1,019.00
08/17/16	SIBIO GRACIA CHURCH	13900	X✓		BUILDING PERMIT	201612	\$200.00
08/17/16	JARED HERNANDEZ	13901	X✓		BURN PERMIT	201612	\$25.00
08/17/16	JANELLE LOPEZ TACO STAND	13902	X✓		BUSINESS OCCUPANCY	201612	\$75.00
08/17/16	MELISSA ROBLEDO GRANDMA'S ADULT DAY CARE	13903	X✓		BUSINESS OCCUPANCY	201612	\$75.00
08/17/16	TEXAS ALLIANCE AUTO ZONE	13904		X✓	BUSINESS OCCUPANCY/ ✓ PLAN REVIEW	201612	\$150.00
08/17/16	JOSEFINA CUELLAR	13905	X✓		BURN PERMIT	201612	\$25.00

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08/17/16	JUANITA HERNANDEZ	13906	X✓		BURN PERMIT	201612	\$25.00
08/17/16	HERNANDO CUELLAR TAQUERIA	13907	X✓		BUSINESS OCCUPANCY	201612	\$75.00
08/17/16	RODOLFO NINO R&A LOGISTICS	13908	X✓		BUSINESS OCCUPANCY	201612	\$75.00
08/17/16	CLAUDIA RIOS HERBALIFE CLUB	13909		X✓	BUSINESS OCCUPANCY	201612	\$75.00
08/17/16	ELENA ONTIVEROS	13910	X✓		BURN PERMIT	201612	\$25.00
08/17/16	DIEGO SAENZ TEMPLO PENTECOSTES FUENTES DEL CIELO	13911	X✓		BUSINESS OCCUPANCY	201612	\$75.00
08/17/16	LORENZO RODRIGUEZ	13912	X✓		BURN PERMIT	201612	\$25.00
08/18/16	JAVIER VILLARREAL	13913	X✓		BURN PERMIT	201731	\$25.00
08/18/16	SANDRA VARGAS	13914	X✓		BURN PERMIT	201731	\$25.00
08/19/16	YOLANDA MONTEMAYOR	13915	X✓		BURN PERMIT	201732	\$25.00
08/19/16	ADELA SALDANA	13916		X✓	BURN PERMIT	201732	\$25.00
08/19/16	ROGELIO QUINTERO	13917		X✓	BURN PERMIT	201732	\$25.00
08/22/16	DON LONGWELL	13918	X✓		COMMERCIAL BURN PERMIT	201733	\$100.00
08/22/16	BASILISA HARPER	13919	X✓		BURN PERMIT	201733	\$25.00
08/22/16	JESUS GARCIA	13920	X✓		BURN PERMIT	201733	\$25.00
08/22/16	ANASTACIO FARIAS	13921		X✓	BURN PERMIT	201733	\$25.00
08/22/16	GERARDO ALANIZ	13922	X✓		BURN PERMIT	201733	\$25.00
08/22/16	ALTAGRACIA GUIZAR	13923	X✓		BURN PERMIT	201733	\$25.00
08/22/16	JULIAN VILLARREAL	13924	X✓		BURN PERMIT	201733	\$25.00
08/22/16	SANTOSH SKARIAH	13925	X✓		BURN PERMIT	201733	\$25.00
08/23/16	ELIDA PEREZ	13926	X✓		BURN PERMIT	201893	\$25.00
08/23/16	KYLE RUPPERT	13927	X✓		COMMERCIAL BURN PERMIT	201893	\$100.00
08/23/16	KYLE RUPPERT	13928	X✓		COMMERCIAL BURN PERMIT	201893	\$100.00
08/23/16	BALDEMAR SALAS	13929	X✓		BURN PERMIT	201893	\$25.00
08/23/16	FELIPE CORRAL	13930	X✓		BURN PERMIT	201893	\$25.00

N/A

08/23/16	JESUS PEREZ	13931	X		BURN PERMIT	201893	\$25.00
08/23/16	SANTIAGO PEREZ	13932	X		BURN PERMIT	201893	\$25.00
08/23/16	ROLANDO CEDILLO FARMERS INSURANCE	13933		X	COPY OF INVESTIGATION REPORT	201893	\$25.00
08/24/16	NORMA DONOVA HIDALGO COUNTY HEAD START	13934		X	BUSINESS OCCUPANCY	201894	\$75.00
08/24/16	JOSE TREVINO HOT DOG CART	13935	X		BUSINESS OCCUPANCY	201894	\$75.00
08/24/16	ROSALINDA MOLINA	13936		X	BURN PERMIT	201894	\$25.00
08/24/16	JOSE M. CAVAZOS	13937		X	BURN PERMIT	201894	\$25.00
08/24/16	GERARDO GARCIA HAWAIIAN ICE	13938	X		BUSINESS OCCUPANCY	201894	\$75.00
08/24/16	SONIA GARCIA TMC EDINBURG	13939	X		BUSINESS OCCUPANCY	201894	\$75.00
08/24/16	HORACIO GARZA	13940	X		BURN PERMIT	201894	\$25.00
08/24/16	GUADALUPE REYNA	13941	X		BURN PERMIT	201894	\$25.00
08/24/16	MARIA PEREZ HIDALGO CO. HEAD START - MONTE ALTO	13942		X	BUSINESS OCCUPANCY	201894	\$75.00
08/24/16	EDNA MARTINEZ CHIC-N-POSH	13943		X	BUSINESS OCCUPANCY	201894	\$75.00
08/24/16	IRASEMA M. LOPEZ LEARNING STEPS DAYCARE & ACADEMY	13944		X	BUSINESS OCCUPANCY	201894	\$75.00
08/24/16	SENON MOYA	13945		X	BURN PERMIT	201894	\$25.00
08/24/16	SENON MOYA	13946		X	BURN PERMIT	201894	\$25.00
08/24/16	MARIANO RESENDEZ	13947	X		BURN PERMIT	201894	\$25.00
08/24/16	MARYANN ALMAREZ	13948	X		BURN PERMIT	201894	\$25.00
08/24/16	REYNALDO LLANES	13949	X		BURN PERMIT	201894	\$25.00
08/24/16	NORMA OCAMPO HIDALGO CO HEAD START - MISSION	13950		X	BUSINESS OCCUPANCY	201894	\$75.00
08/24/16	LOURDES MARISCAL	13951	X		BURN PERMIT	201894	\$25.00
08/24/16	SYLVIA CASTILLO COMPASSION A.D.C.	13952		X	BUSINESS OCCUPANCY	201894	\$75.00
08/25/16	NORMA ZEPEDA	13953		X	BURN PERMIT	201895	\$25.00
08/25/16	FELIBERTO PEREZ	13954	X		BURN PERMIT	201895	\$25.00
08/25/16	MARIA NATARREN	13955	X		BURN PERMIT	201895	\$25.00

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08/25/16	LISA OLIVEIRA	13956	X		BURN PERMIT	201895	\$25.00
08/25/16	FERNANDO SANCHEZ	13957	X		BURN PERMIT	201895	\$25.00
08/25/16	NOE REYES	13958	X		BURN PERMIT	201895	\$25.00
08/25/16	MELISSA VILLARREAL	13959	X		COMMERCIAL BURN PERMIT	201895	\$100.00
08/25/16	MELISSA VILLARREAL	13960	X		COMMERCIAL BURN PERMIT	201895	\$100.00
08/25/16	RICHARD SCURLOCK	13961	X		BURN PERMIT	201895	\$25.00
08/25/16	VINCENT GERARD VERIZON WIRELESS	13962	X		BUSINESS OCCUPANCY	201895	\$75.00
08/26/16	NORA ELIA MORALES	13963	X		BURN PERMIT	201983	\$25.00
08/26/16	JOSE LUIS RAMIREZ	13964	X		BURN PERMIT	201983	\$25.00
08/26/16	JOSE GUERRERO	13965	X		BURN PERMIT	201983	\$25.00
08/26/16	JUAN CHAVEZ	13966	X		BURN PERMIT	201983	\$25.00
08/26/16	LUIS CHAVEZ	13967	X		BURN PERMIT	201983	\$25.00
08/26/16	RAYMUNDO CANO	13968	X		BURN PERMIT	201983	\$25.00
08/26/16	DANIEL MOFFATT	13969	X		BURN PERMIT	201983	\$25.00
08/29/16	JOSE SILVA	13970	X		BURN PERMIT	202052	\$25.00
08/29/16	FAUSTINO CANTU	13971	X		BURN PERMIT	202052	\$25.00
08/29/16	FLOYD FREEMAN	13972	X		BURN PERMIT	202052	\$25.00
08/29/16	HORACIO LOZANO	13973	X		BURN PERMIT	202052	\$25.00
08/29/16	GERARDO ALANIZ	13974	X		BURN PERMIT	202052	\$25.00
08/30/16	DONNA ADAMS	13975	X		COMMERCIAL BURN PERMIT	202053	\$100.00
08/30/16	SANTIAGO RIVERA	13976	X		COMMERCIAL BURN PERMIT	202053	\$100.00
08/30/16	EUSEBIO SANDOVAL	13977	X		BURN PERMIT	202053	\$25.00
08/30/16	NORA DIAZ	13978	X		BURN PERMIT	202053	\$25.00
08/30/16	LISA VILLARREAL	13979	X		BURN PERMIT	202053	\$25.00
08/31/16	ROLANDO CONTRERAS ABARROTES MORENA	13980	X		BUILDING PERMIT	202054	\$200.00

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08/31/16	PACIFICO MARAVILLAS MY MORNING STAR ADC	13981	X		BUSINESS OCCUPANCY	202054	\$75.00
08/31/16	MARGARITO GONZALEZ TAQUERIA EL FOGON	13982	X		BUSINESS OCCUPANCY	202054	\$75.00
08/31/16	EUTIMIO LOPEZ JR DAY CARE	13983	X		BUSINESS OCCUPANCY	202054	\$75.00
08/31/16	JUAN P. LOPEZ EL TACOTE L.L.C.	13984	X		BUSINESS OCCUPANCY	202054	\$75.00
08/31/16	ANITA FLORES COUNTRY VIEW DAY CARE	13985	X		BUSINESS OCCUPANCY	202054	\$75.00
08/31/16	DAISY ROMERO CAR LOT	13986	X		BUSINESS OCCUPANCY	202054	\$75.00
08/31/16	ISABEL MARTINEZ ELOTE STAND	13987	X		BUSINESS OCCUPANCY	202054	\$75.00
08/31/16	JESUS ARMANDO	13988	X		BURN PERMIT	202054	\$25.00
08/31/16	ROSA CORNEJO	13989	X		BURN PERMIT	202054	\$25.00
08/31/16	NAYELI RODRIGUEZ	13990	X		BUSINESS OCCUPANCY	202054	\$75.00
08/31/16	EDWARD COTTRELL	13991	X		BURN PERMIT	202054	\$25.00
08/31/16	MACARIO SAENZ DBA MIS ANGELITOS ADC	13992	X		BUSINESS OCCUPANCY	202054	\$75.00
08/31/16	HIDALGO CO. HEAD START	13993	X		BUSINESS OCCUPANCY	202054	\$75.00
08/31/16	MARIBEL TOVAR FOSTER HOME	13994	X		BUSINESS OCCUPANCY	202054	\$75.00
08/31/16	ALICIA ANAYA CLUB ESTRELLA	13995	X		BUSINESS OCCUPANCY	202054	\$75.00
08/31/16	PRAXEDIS SOLIS JR.	13996	X		BURN PERMIT	202054	\$25.00
08/31/16	NICOLAS GUTIERREZ	13997	X		BURN PERMIT	202054	\$25.00
08/31/16	OSCAR FARIAS	13998	X		BURN PERMIT	202054	\$25.00
08/31/16	ENRIQUE HERNANDEZ	13999	X		BURN PERMIT	202054	\$25.00
<i>Grand Total</i>							\$12,479.00

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

1256

Approved by: [Signature] 9/1/2016 Date: 9/1/2016 Prepared by: Elizabeth Castro 9/1/16 Date: 9/1/16  
 Fire Marshal Administrative Assistant

Print Name: Homero Garza Print Name: Elizabeth Castro

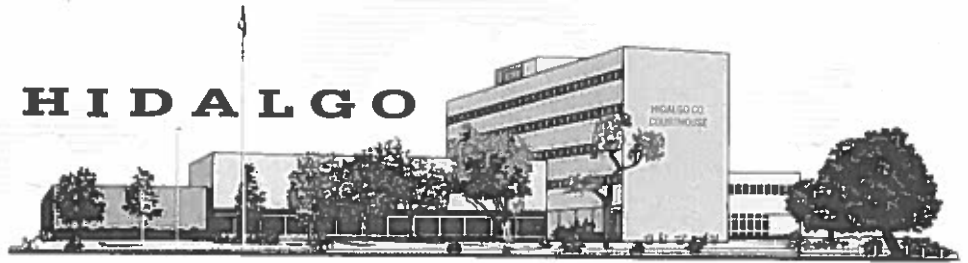
This report is due in the Office of the County Auditor on or before the fifth (5th) business day after the end of the month.

HIDALGO COUNTY AUDITOR'S OFFICE  
 APPROVED BY: [Signature]  
 DATE: 9/12/16

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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](http://www.co.hidalgo.tx.us/auditor)



EDINBURG, TEXAS 78539

September 16, 2016

Mr. Homero Garza, Fire Marshal  
Hidalgo County Fire Marshal's Office  
1903 N. Knights Drive  
Pharr, Texas 78577

Re: Review of *Monthly Fees Report* and Supporting Documentation  
For the months of July 2016 and August 2016

Dear Mr. Garza:

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

- Reviewed the submittal dates of the *Monthly Fees Reports* to the County Auditor's Office to determine if the reports and supporting documentation were received within five days after the last day of the month pursuant to Local Government Code §114.001 (b).
- Verified the signature on the *Monthly Fees 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 report.
- Reviewed receipts issued to determine if proper fee amounts were collected and reported.
- Verified receipts issued followed a sequential order.
- Verified that procedures for voided receipts were properly followed.

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#### HIDALGO COUNTY DISTRICT JUDGES

LUIS M. SINGLETERRY  
JUDGE, 92<sup>ND</sup> D.C.

RODOLFO DELGADO  
JUDGE, 93<sup>RD</sup> D.C.

J. R. "BOBBY" FLORES  
JUDGE, 139<sup>TH</sup> D.C.

ROSE GUERRA REYNA  
JUDGE, 206<sup>TH</sup> D.C.

JUAN R. PARTIDA  
JUDGE, 275<sup>TH</sup> D.C.

MARIO E. RAMIREZ, JR.  
JUDGE, 332<sup>ND</sup> D.C.

NOE GONZALEZ  
JUDGE, 370<sup>TH</sup> D.C.  
OVERSEER

LETICIA LOPEZ  
JUDGE, 389<sup>TH</sup> D.C.

AIDA SALINAS FLORES  
JUDGE, 396<sup>TH</sup> D.C.

ISRAEL RAMON, JR.  
JUDGE, 430<sup>TH</sup> D.C.

JESSE CONTRERAS  
JUDGE, 449<sup>TH</sup> D.C.


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

**Conclusion:**

Total collections for the months of July 2016 and August 2016 were \$13,967.50 and \$12,479.00, respectively. Based on the results of our review, we have concluded that generally fees collected were properly accounted and reported.

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

LIAS M. SINGLETERRY  
JUDGE, 92<sup>ND</sup> D.C.

RODOLFO DELGADO  
JUDGE, 17<sup>TH</sup> D.C.

J. R. "BOBBY" FLORES  
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JUDGE, 430<sup>TH</sup> D.C.

JESSE CONTRERAS  
JUDGE, 449<sup>TH</sup> D.C.

J.C. 9/23/16

HIDALGO COUNTY SHERIFF'S OFFICE  
 "FEE" MONTHLY REPORT  
 July 31, 2016

FOR THE MONTH ENDED

Part I: AMOUNT BILLED FOR HOUSING OF PRISONERS & TDCJ			
U.S. Government		Amount	Other Agency
A. Bureau of Prisons (BOP)	\$	1,196.00	U.S. Army
B. U.S. Marshal (USM)	\$	1,768.00	U.S.N.C.
C. Immigration & Customs Enforcement (ICE)			
D. Customs & Border Protection (CBP)-Pharr	\$	884.00	
E. Customs & Border Protection (CBP)			
F. Texas Department of Criminal Justice (TDCJ)			

Part II: SUMMARY OF RECEIPT COLLECTION			
A. RECEIPTS ISSUED FROM NO.	80-2016-02274	TO	80-2016-02887
B. RECEIPTS ISSUED FROM NO. (East Substation)	88E-2016-00281	TO	88E-2016-00323
C. DIRECT DEPOSIT-GENERAL FUND (BB Fees)	F-2016-00942	TO	F-2016-00803
D. DIRECT DEPOSIT HOUSING OF PRISONERS			
E. DIRECT DEPOSITS FOR LEGAL PROCESS TAX SALES			
TOTAL CASH COLLECTIONS Rec. Issue Dates	7/1/2016	TO	7/31/2016
Less: Bail Bond Fee Refunds Check No.'s			
Less: Tuition Fee Refunds			
Less: Other Refunds			
TOTAL DUE TO THE COUNTY TREASURER			\$ 58,126.83

JE 401662.83-15  
 X6, X7, X13  
 X10-A

Part III: SUMMARY OF FEE ALLOCATION			
FEES RECEIVED FOR HOUSING OF PRISONERS	MONTH	GL NUMBER	AMOUNT
US Marshal (USM)		1100-342-30-280-000-0-000	
US Marshal (USM)		1100-342-30-280-000-0-000	
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	Jun-16	1100-342-30-280-000-0-000	\$ 624.00
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	

Direct Deposit-General Fund  
 Direct Deposit-General Fund  
 Direct Deposit  
 Direct Deposit  
 Direct Deposit  
 Direct Deposit

X5, X7, X13  
 X5, X8

TELEPHONE COMMISSIONS			
A. Value Added Communications, Inc.	MONTH		
B. Value Added Communications, Inc.	May-16	1100-360-00-000-001-0-000	\$ 34,259.93

FEES RECD FOR OFFENDER TRANSPORTATION			
A. Texas Department of Criminal Justice	MONTH		
B. Texas Department of Criminal Justice		1100-334-40-280-001-0-000	
		1100-334-40-280-001-0-000	

Direct Deposit-General Fund  
 Direct Deposit-General Fund

X5, X9

Garagekeeper Abandoned MV Fee			
A. Garagekeeper Abandoned MV Fee	AMOUNT		
Equitable Sharing Recvd. On Forfeited Property	\$ 330.00	1100-342-10-280-002-0-000	\$ 330.00

US MARSHAL			
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. Sher-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			
LESS REFUNDS	AMOUNT		
BAIL BOND FEES	AMOUNT		
BAIL BOND FEES	\$ 11,340.00		
LESS REFUNDS			
COPIES OF INMATE MEDICAL RECORDS		1100-207-20-000-036-0-000	\$ 11,340.00
A. Texas Comptroller of Public Accounts		1100-342-10-280-001-0-000	

Direct Deposit-General Fund

X6

OTHER SHERIFF'S FEES AND COSTS			
A. Serving Legal Process	AMOUNT		
B. Serving Legal Process Tax Sales	\$ 2,765.00		
C. Sale of Stray Animals	\$ 5,500.00		
D. Offense Reports/Insurance Reports	\$ 684.00		
E. Fingerprints	\$ 560.00		
F. Clearance Letters/Record checks	\$ 550.00		
G. Photo & Video Fees	\$ -		
H. Other 'Order of Sale'	\$ -		
I. Miscellaneous	\$ 1,200.00		
J. Misc. (Bank Stop Payment Fee)	\$ 313.90		
Total Sheriff Fees (A through J)	\$ 11,572.90	1100-342-10-280-001-0-000	\$ 11,572.90
LESS: REFUNDS			
TOTAL FEES EARNED AND PAYABLE TO THE COUNTY TREASURER			\$ 58,126.83

Direct Deposit-General Fund

X5, X10

Part IV: SUMMARY OF REMITTANCES MADE TO THE COUNTY TREASURER			
Ck No. Check Date	Amount	CHECK FIGURE	
6555 08/15/16	\$ 40,662.83	TOTAL PART II	\$ 58,126.83
6555 08/15/16	\$ 624.00	TOTAL PART III	\$ 58,126.83
Direct Deposit/Legal Process	\$ 5,500.00	DIFFERENCE (IF "X") OK	\$ -
Direct Deposit-General Fund B/B	\$ 11,340.00	SUMMARY of Amount Due to Co. Treasurer	
Direct Deposit-General Fund HOP		TOTAL EARNED FEES	\$ 58,126.83
Direct Deposit-General Fund HOP		LESS TOTAL REMITTANCES	\$ 58,126.83
Total Amount of Remittances to the County Treasurer	\$ 58,126.83	Total Remaining Funds Due To County Treasurer	\$ -

*Emilia Weiss*  
 Hidalgo County Sheriff (or Designee)

*Ana Macera*  
 Ana Macera

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HIDALGO COUNTY SHERIFF'S OFFICE  
"FEE" MONTHLY REPORT  
August 31, 2016

AUDITED BY: THE HIDALGO COUNTY AUDITOR'S OFFICE  
DATE: 9/16/16

**Part I: AMOUNT BILLED FOR HOUSING OF PRISONERS & TDCJ**

U.S. Government	Amount	Other Agency	Amount
A. Bureau of Prisons (BOP)	\$ 9,984.00	U.S. Army	
B. U.S. Marshal (USM)	\$ 2,080.00	U.S.M.C.	
C. Immigration & Customs Enforcement (ICE)			
D. Customs & Border Protection (CBP)-Pharr	\$ 260.00		
E. Customs & Border Protection (CBP)			
F. Texas Department of Criminal Justice (TDCJ)			

**Part II: SUMMARY OF RECEIPT COLLECTION**

RECEIPTS ISSUED FROM NO.	TO	TO	AMOUNT
80-2018-02888	TO	80-2018-03108	\$ 89,216.58
SSE-2018-00324	TO	80-2018-00372	\$ 158.00
F-2018-08804	TO	F-2018-07884	\$ 11,700.00
			\$ 3,224.00
			\$ 2,750.00
<b>TOTAL CASH COLLECTIONS Rec. Issue Dates</b>	<b>8/1/2016</b>	<b>TO 8/31/2016</b>	<b>\$ 106,038.58</b>

Less: Bail Bond Fee Refunds Check No.'s \$  
Less: Tuition Fee Refunds \$  
Less: Other Refunds \$

**TOTAL DUE TO THE COUNTY TREASURER** \$ (10.00)

**Part III: SUMMARY OF FEE ALLOCATION**

**FEES RECEIVED FOR HOUSING OF PRISONERS**

MONTH	GL NUMBER	AMOUNT
US Marshal (USM)	1100-342-30-280-000-0-000	\$ 1,456.00
US Marshal (USM)	1100-342-30-280-000-0-000	\$ 1,768.00
Bureau of Prisons (BOP)	1100-342-30-280-000-0-000	\$ 15,184.00
Bureau of Prisons (BOP)	1100-342-30-280-000-0-000	\$ 14,196.00
Customs & Border Protection-Pharr	1100-342-30-280-000-0-000	\$ 884.00
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	GL NUMBER	AMOUNT
Value Added Communications, Inc.	1100-360-00-000-001-0-000	\$ 38,210.08

**FEES REC'D FOR OFFENDER TRANSPORTATION**

MONTH	GL NUMBER	AMOUNT
Texas Department of Criminal Justice	1100-334-40-280-001-0-000	\$ -
Texas Department of Criminal Justice	1100-334-40-280-001-0-000	\$ -

**Garagekeeper Abandoned MV Fee**

AMOUNT	GL NUMBER	AMOUNT
\$ 220.00	1100-342-10-280-002-0-000	\$ 220.00

**Equitable Sharing Recvd. On Forfeited Property**

MONTH	GL NUMBER	AMOUNT
US MARSHAL	1229-352-30-280-000-0-000	\$ -
US MARSHAL	1229-352-30-280-000-0-000	\$ -
US MARSHAL	1229-352-30-280-000-0-000	\$ -
ICE	1228-352-30-280-000-0-000	\$ -

**OVERTIME GRANT REIMBURSEMENT**

MONTH	GL NUMBER	AMOUNT
US MARSHAL	1284-126-10-000-013-0-000	\$ -
DEA	1284-126-10-000-012-0-000	\$ -
FBI	1284-126-10-000-009-0-000	\$ -
FBI	1284-126-10-000-009-0-000	\$ -
Stret-Click it or Ticket	1284-126-10-000-018-0-000	\$ -

**REIMBURSEMENT FOR MEDICAL SERVICES**

MONTH	GL NUMBER	AMOUNT
US MARSHAL	1100-423-21-280-002-0-331	\$ -

**TUITION FEES**

AMOUNT	GL NUMBER	AMOUNT
\$ -	1100-342-11-280-000-0-000	\$ -

**LESS: REFUNDS**

AMOUNT	GL NUMBER	AMOUNT
\$ -	1100-207-20-000-036-0-000	\$ 11,700.00

**COPIES OF INMATE MEDICAL RECORDS**

MONTH	GL NUMBER	AMOUNT
Texas Comptroller of Public Accounts	1100-342-10-280-001-0-000	\$ -

**OTHER SHERIFF'S FEES AND COSTS**

AMOUNT	GL NUMBER	AMOUNT
\$ 15,213.50	1100-342-10-280-001-0-000	\$ -
\$ 2,750.00	Transferred via Regular Trust Acct.	\$ -
\$ 652.00		\$ -
\$ 450.00		\$ -
\$ 575.00		\$ -
\$ 2,600.00		\$ -
\$ 190.00		\$ -
\$ -		\$ -
\$ 22,430.50	1100-342-10-280-001-0-000	\$ 22,420.50

**LESS: REFUNDS**

AMOUNT	GL NUMBER	AMOUNT
\$ 10.00		\$ -

**TOTAL FEES EARNED AND PAYABLE TO THE COUNTY TREASURER** \$ 106,038.58

**Part IV: SUMMARY OF REMITTANCES MADE TO THE COUNTY TREASURER**

Clk No.	Check Date	Amount	CHECK FIGURE:
6556	09/13/16	\$ 58,100.58	TOTAL PART II: \$ 106,038.58
6556	09/13/16	\$ 30,264.00	TOTAL PART III: \$ 106,038.58
	Direct Deposit/Legal Process	\$ 2,750.00	DIFFERENCE (IF *) OK \$ -
	Direct Deposit-General Fund B/B	\$ 11,700.00	SUMMARY of Amount Due to Co. Treasurer
	Direct Deposit-General Fund HOP	\$ 3,224.00	TOTAL EARNED FEES \$ 106,038.58
			LESS: TOTAL REMITTANCES \$ 106,038.58
			Total Remaining Funds Due To County Treasurer \$ -
<b>Total Amount of Remittances to the County Treasurer</b>		<b>\$ 106,038.58</b>	

*Emilia Miesp*  
Hidalgo County Sheriff (or Designee)

*Ana Madera*  
Ana Madera

88,374.58 XS, XS-A  
X6  
X7-X13  
X10-A1

X07

Direct Deposit-General Fund X7, X8  
Direct Deposit-General Fund  
Direct Deposit  
Direct Deposit } 30,264.00 - X5, X7, X12, X1  
Direct Deposit

XS, X8

Direct Deposit-General Fund  
Direct Deposit-General Fund

XS, X9

Direct Deposit-General Fund

Direct Deposit-General Fund

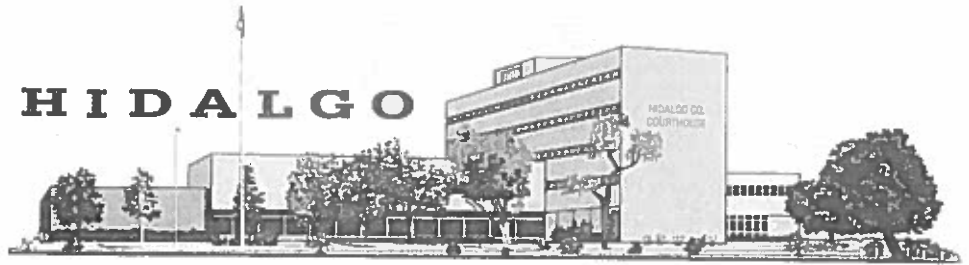
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This report is due at the County Auditor's Office by the 5th workday following the end of the month.  
County Auditor's Form: ARS-5-001 Revised 2/8/2016

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](http://www.co.hidalgo.tx.us/auditor)



EDINBURG, TEXAS 78539

September 27, 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 July 2016 and August 2016

Dear Sheriff Guerra:

We have conducted a limited scope review of the *Monthly Fees Report* and supporting documentation for the months of July 2016 and August 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 Report* for the months of July 2016 and August 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 dates of the *Monthly Fees Reports* to the County Auditor's Office to determine if the report and supporting documentation were received within five days after the last day of the month pursuant to Local Government Code §114.001(b).
- Verified the signatures on the *Monthly Fees Reports* to ensure that the report was signed by an authorized signatory as documented on the "Authorized Signatories Form."
- Verified the mathematical accuracy of the *Monthly Fees Reports* by footing and cross-footing the report.
- Reviewed receipts issued to determine if 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 with the County Treasurer, and 3.) total deposits posted to *alio's* various general ledger accounts.

#### HIDALGO COUNTY DISTRICT JUDGES

LUIS M. SINGLETERRY  
JUDGE, 92<sup>ND</sup> D.C.

RODOLFO DELGADO  
JUDGE, 93<sup>RD</sup> D.C.

J. R. "BOBBY" FLORES  
JUDGE, 139<sup>TH</sup> D.C.

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JUDGE, 206<sup>TH</sup> D.C.

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ISRAEL RAMON, JR.  
JUDGE, 430<sup>TH</sup> D.C.

JESSE CONTRERAS  
JUDGE, 449<sup>TH</sup> 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 July 2016 and August 2016 were \$58,126.83 and \$106,038.58, 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 observation.

**Observation No. 1:**

*Odyssey* has been programmed to allow cashiers to backdate receipts.

The County Auditor's Office requires that all cash received be promptly recorded and controlled using a pre-numbered official County receipt. In order to create an audit trail, the official County receipt must be noted with the actual date of issuance, payer's name, form of payment (e.g., cash, check, or credit card), amount, account name to be credited, description (e.g., case number, style of case number), and the initials or signature of the cashier. In addition, prior to issuing a receipt; the cashier must verify that all the information on the receipt is correct.

Allowing cashiers to backdate receipts increases the risk of loss of County funds.

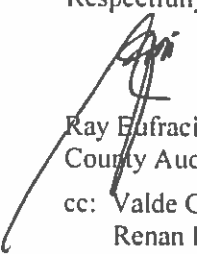
**Recommendation:**

We recommend that receipts be dated with the actual date of issuance. Management should contact the Information Technology Department and request that *Odyssey* be programmed to not allow for the backdating of receipts.

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

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, 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  
Renan Ramirez, Chief Information Officer

**HIDALGO COUNTY DISTRICT JUDGES**

LUIS M. SINGLETERRY  
JUDGE, 92<sup>ND</sup> D.C.

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JUDGE, 398<sup>TH</sup> D.C.

ISRAEL RAMON, JR.  
JUDGE, 430<sup>TH</sup> D.C.

JESSE CONTRERAS  
JUDGE, 448<sup>TH</sup> D.C.

# COUNTY of HIDALGO

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Hidalgo County Administration Building  
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Edinburg, Texas 78539-6243  
PHONE: (956) 318-2511  
FAX: (956) 318-2577  
WEBSITE: [www.co.hidalgo.tx.us/auditor](http://www.co.hidalgo.tx.us/auditor)



EDINBURG, TEXAS 78539

September 15, 2016

Mr. T.J. Arredondo, Director of Planning  
Hidalgo County Planning Department  
1304 S. 25<sup>th</sup> Street  
Edinburg, Texas 78539

Ref: Cash Count  
Report No. 2016-49

Dear Mr. Arredondo:

We conducted a surprise cash count of the cash held at the Planning Department's Weslaco Office on August 17, 2016 as required by Local Government Code §115.0035. The objective of the cash count was to determine whether total cash on hand reconciled to the total receipts issued for the day up to the time of the cash count and the approved change fund.

### Scope:

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

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

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

### Conclusion:

Total cash on hand at the time of the cash count was \$180.00. Cash on hand reconciled to total receipts issued and the approved change fund of \$150.00. However, we noted that the system of internal controls for the collection and safeguarding of cash requires improvement as noted in the following observations.

### Observation No. 1:

We noted that security cameras were not utilized where cash is receipted and safeguarded. According to staff, security cameras have not been purchased due to budgetary constraints.

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

### HIDALGO COUNTY DISTRICT JUDGES

LUIS M SINGLETERRY  
JUDGE, 92<sup>ND</sup> D.C.

RODOLFO DELGADO  
JUDGE, 93<sup>RD</sup> D.C.

J. R. "BOBBY" FLORES  
JUDGE, 139<sup>TH</sup> D.C.

ROSE GUERRA REYNA  
JUDGE, 206<sup>TH</sup> D.C.

JUAN R PARTIDA  
JUDGE, 275<sup>TH</sup> D.C.

MARIO E. RAMIREZ, JR.  
JUDGE, 332<sup>ND</sup> D.C.

NOE GONZALEZ  
JUDGE, 370<sup>TH</sup> D.C.  
OVERSEER

LETICIA LOPEZ  
JUDGE, 389<sup>TH</sup> D.C.

AIDA SALINAS FLORES  
JUDGE, 398<sup>TH</sup> D.C.

ISRAEL RAMON, JR.  
JUDGE, 430<sup>TH</sup> D.C.

JESSE CONTRERAS  
JUDGE, 449<sup>TH</sup> D.C.

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

**Recommendation:**

Management should contact the Department of Budget and Management to request their assistance in obtaining funding for the purchase of security cameras.

**Observation No. 2:**

We noted that a unique username and password was not required to access the Building Permit Tracker information system. In addition, all users had unlimited access (read/write access) to the information system. According to staff, the Building Permit Tracker information system was not programmed to require the use of a username and password. In addition, there will be an upgrade in software and computers. At that time, a new information system for the Building Permit Tracker will be implemented that will require unique usernames and passwords.

Access control is a key component of information security. The principle of access control is to limit access to users who have valid reasons for accessing computers, systems, or data. A users' access and privileges should be appropriate and consistent with their current job responsibilities. Electronic accounts consisting of a username and password are used to identify individuals and authenticate access to an information system.

Failure to require a unique username and password to access the Building Permit Tracker information system and limit access based on the user's current job responsibilities increases the risk of unauthorized access to the Building Permit Tracker information system.

**Recommendation:**

Management should ensure that a unique username and password is required to access the Building Permit Tracker information system and that access to the information system is appropriate and consistent with the user's current job responsibilities.

**Observation No. 3:**

A listing of the names of customers whose checks have been returned by the bank ("hot checks") due to insufficient funds, closed accounts, unauthorized signatures, or drawn on uncollected funds has not been requested from the County Treasurer's Office; however, a hot checks listing will now be requested.

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

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

**Recommendation:**

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

Please provide written management responses to the observations noted above by September 30, 2016.

In addition, management should develop and implement procedures for the handling of cash and cash equivalent transactions and provide a copy to the County Auditor's Office by September 30, 2016. These procedures should include, at a minimum, the following:

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

**HIDALGO COUNTY DISTRICT JUDGES**

4. Process for reconciling collections, including frequency of reconciliation;
  5. Bookkeeping system used, and how it is maintained; and
  6. Computer hardware and software used;
- f. List of the reports prepared/generated for the collection and the reporting of funds, including procedures for preparing the reports, who the reports should be submitted to, and when the reports are due;
- g. A schedule of how often deposits will be made; and
- h. Copies of any related forms/reports.

We would like to express our sincere appreciation to you and your staff for the courtesy, cooperation, and assistance provided to us during the cash count. If you have any questions regarding this cash count or would like to schedule a meeting to discuss this cash count, please contact Ricardo Nunez, Internal Auditor I, at (956) 318-2511, ext. 4644, Letty Chavez, Compliance Audit Supervisor, at ext. 4651, Arcy B. Duran, CPA, Director of Audit, at ext. 4645, or me at ext. 4604.

Respectfully,



Ray Hufracio, CPA  
County Auditor

cc: Mr. Valde Guerra, County Executive Officer

---

**HIDALGO COUNTY DISTRICT JUDGES**

LUIS M. SINGLETERRY  
JUDGE, 92<sup>ND</sup> D.C.

RODOLFO DELGADO  
JUDGE, 93<sup>RD</sup> D.C.

J. R. "BOBBY" FLORES  
JUDGE, 139<sup>TH</sup> D.C.

ROSE GUERRA REYNA  
JUDGE, 206<sup>TH</sup> D.C.

JUAN R. PARTIDA  
JUDGE, 275<sup>TH</sup> D.C.

MARIO E. RAMIREZ, JR.  
JUDGE, 332<sup>ND</sup> D.C.

HOE GONZALEZ  
JUDGE, 370<sup>TH</sup> D.C.  
OVERSEER

LETICIA LOPEZ  
JUDGE, 387<sup>TH</sup> D.C.

AIDA SALINAS FLORES  
JUDGE, 398<sup>TH</sup> D.C.

ISRAEL RAMON, JR.  
JUDGE, 430<sup>TH</sup> D.C.

JESSE CONTRERAS  
JUDGE, 449<sup>TH</sup> 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](http://www.co.hidalgo.tx.us/auditor)



EDINBURG, TEXAS 78539

September 15, 2016

The Honorable A.C. Cuellar, Jr., Commissioner  
Hidalgo County Precinct No. 1  
1902 Joe Stephens Suite 101  
Weslaco, Texas 78599

Ref: Cash Count  
Report No. 2016-50

Dear Commissioner Cuellar:

We conducted a surprise cash count of the cash held at the Weslaco Sanitation Office on August 17, 2016 as required by Local Government Code §115.0035. The objective of the cash count was to determine whether total cash on hand reconciled to the total receipts issued for the day up to the time of the cash count and the approved change fund.

### Scope:

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

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

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

### Conclusion:

Total cash on hand at the time of the cash count was \$400.00. Based on the results of our review, we have concluded that generally total cash on hand did reconcile to the total receipts issued up to the time of the cash count and the approved change fund of \$100.00. However, we noted that the system of internal controls for the collection and safeguarding of cash requires improvement as noted in the following observations.

### Observation No. 1:

We noted that procedures for issuing manual receipts require improvement as noted below:

- Manual receipts were not issued in sequential order;
- Used manual receipts were not submitted to the County Auditor's Office; and
- Each manual receipt and corresponding computer-generated receipt were not always cross-referenced.

### HIDALGO COUNTY DISTRICT JUDGES

LUIS M. SINGLETERRY  
JUDGE, 92<sup>ND</sup> D.C.

RODOLFO DELGADO  
JUDGE, 93<sup>RD</sup> D.C.

J. R. "BOBBY" FLORES  
JUDGE, 119<sup>TH</sup> D.C.

ROSE GUERRA REYNA  
JUDGE, 206<sup>TH</sup> D.C.

JUAN R. PARTIDA  
JUDGE, 275<sup>TH</sup> D.C.

MARIO E. RAMIREZ, JR.  
JUDGE, 332<sup>ND</sup> D.C.

NOE GONZALEZ  
JUDGE, 370<sup>TH</sup> D.C.  
OVERSEER

LETICIA LOPEZ  
JUDGE, 388<sup>TH</sup> D.C.

AYDA SALINAS FLORES  
JUDGE, 394<sup>TH</sup> D.C.

ISRAEL RAMON, JR.  
JUDGE, 430<sup>TH</sup> D.C.

JESSE CONTRERAS  
JUDGE, 448<sup>TH</sup> D.C.

According to staff, the receipts were not issued in sequential order since each cashier responsible for receipting maintained a manual receipt book. In addition, staff was not aware that receipts needed to be cross-referenced and that used receipts must be submitted to the County Auditor's Office.

The "Cash Handling Guidelines and Procedures" prescribed by the County Auditor's Office set the minimum requirements necessary for ensuring adequate internal controls and the safeguarding of public funds. Pursuant to the "Cash Handling Guidelines and Procedures," the following procedures must be implemented when using manual receipts:

- Manual receipts must be issued in sequential order.
- Manual receipts should be ordered in triplicate. The first copy of the receipt must be issued to the payer, the second copy must be retained by the department, and the third copy must be submitted to the County Auditor's Office.
- When a department with a computerized receipting system uses manual receipts, those manual receipts must be entered into the computerized receipting system as soon as possible, but in no event later than the next business day after the computerized receipting system is operational. Each manual receipt and corresponding computer-generated receipt should be cross-referenced.
- Departments should designate an employee responsible for maintaining custody of unissued official forms in a secure place. Access to the secure place must be limited to as few employees as possible. A log must be used to record the sequence of official forms issued, date issued, to whom issued, and date returned. This log should be reviewed periodically to account for all official forms.

Failure to ensure that procedures for issuing manual receipts are properly followed may result in the loss or misuse of County funds.

**Recommendation:**

Management should ensure that procedures for issuing manual receipts are properly followed. At a minimum, the procedures noted above should be implemented.

**Observation No. 2:**

We noted that security cameras were not utilized where cash is receipted and safeguarded. According to staff, security cameras have not been purchased due to budgetary constraints.

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

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

**Recommendation:**

Management should contact the Department of Budget and Management to request their assistance in obtaining funding for the purchase of security cameras.

**Observation No. 3:**

We noted during our review that a payment received through the mail was not listed on a mail log. According to staff, they were not aware that mail-in payments must be listed on a mail-log; however, training was previously provided to the department regarding the use of a mail-log.

The "Cash Handling Guidelines Procedures" prescribed by the County Auditor's Office set the minimum requirements necessary for ensuring adequate internal controls and the safeguarding of public funds. Pursuant to the "Cash Handling Guidelines and Procedures," mail-in payments received must be listed on a mail log.

Failure to ensure that a mail log is kept and maintained may result in the loss or misuse of County funds.

**Recommendation:**

Management should ensure that mail-in payments received are listed on a mail log.

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**HIDALGO COUNTY DISTRICT JUDGES**

Please provide written management responses to the observations noted above by September 30, 2016.

In addition, management should develop and implement procedures for the handling of cash and cash equivalent transactions and provide a copy to the County Auditor's Office by September 30, 2016. These procedures should include, at a minimum, the following:

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

We would like to express our sincere appreciation to you and your staff for the courtesy, cooperation, and assistance provided to us during the cash count. If you have any questions regarding this cash count or would like to schedule a meeting to discuss this cash count, please contact Ricardo Nunez, Internal Auditor I, at (956) 318-2511, ext. 4644, Letty Chavez, Compliance Audit Supervisor, at ext. 4651, Arcy B. Duran, CPA, Director of Audit, at ext. 4645, or me at ext. 4604.

Respectfully,



Ray Eufrazio, CPA  
County Auditor

cc: Mr. Valde Guerra, County Executive Officer

---

**HIDALGO COUNTY DISTRICT JUDGES**

LUIS M. SMOLETTERRY  
JUDGE, 12<sup>th</sup> D.C.

RODOLFO DELGADO  
JUDGE, 13<sup>th</sup> D.C.

J. R. "BOBBY" FLORES  
JUDGE, 13<sup>th</sup> D.C.

ROSE GUERRA REYNA  
JUDGE, 20<sup>th</sup> D.C.

JUAN R. PARTIDA  
JUDGE, 27<sup>th</sup> D.C.

MARIO E. RAMIREZ, JR.  
JUDGE, 33<sup>rd</sup> D.C.

NOE GONZALEZ  
JUDGE, 37<sup>th</sup> D.C.  
OVERSEER

LETICIA LOPEZ  
JUDGE, 38<sup>th</sup> D.C.

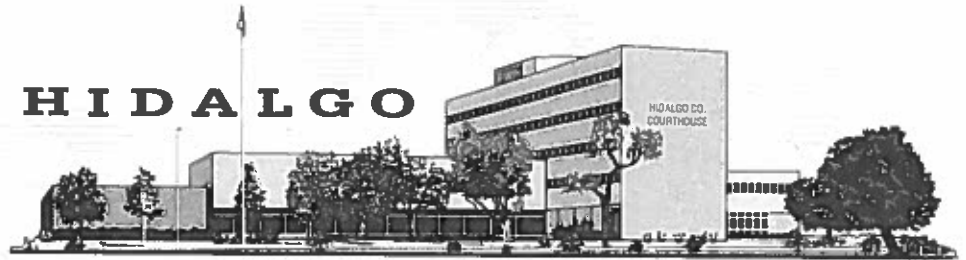
AIDA SALINAS FLORES  
JUDGE, 39<sup>th</sup> D.C.

ISRAEL RAMON, JR.  
JUDGE, 43<sup>rd</sup> D.C.

JESSE CONTRERAS  
JUDGE, 44<sup>th</sup> 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](http://www.co.hidalgo.tx.us/auditor)



EDINBURG, TEXAS 78539

September 26, 2016

The Honorable Martin Cantu, Constable  
Hidalgo County, Precinct No. 2  
300 W. Hall Acres, Ste. E  
Pharr, TX 78577

Re: Cash Count  
Report No. 2016-52

Dear Constable Cantu:

We conducted a surprise cash count of the cash held at your office on August 25, 2016, as required by Local Government Code §115.0035. The objective of the cash count was to determine whether total cash on hand reconciled to the total receipts issued for the day up to the time of the cash count.

### Scope:

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

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

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

### Conclusion:

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

### Observation No. 1:

A listing of the names of customers whose checks have been returned by the bank ("hot checks") due to insufficient funds, closed accounts, unauthorized signatures, or drawn on uncollected funds is not maintained. According to staff, the listing was maintained by the prior cashier who no longer is employed with the department.

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

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

### HIDALGO COUNTY DISTRICT JUDGES

LUIS M. SINGLETERRY  
JUDGE, 62<sup>ND</sup> D.C.

RODOLFO DELGADO  
JUDGE, 93<sup>RD</sup> D.C.

J. R. "BOBBY" FLORES  
JUDGE, 139<sup>TH</sup> D.C.

ROSE GUERRA REYNA  
JUDGE, 208<sup>TH</sup> D.C.

JUAN R. PARTIDA  
JUDGE, 275<sup>TH</sup> D.C.

MARIO E. RAMIREZ, JR.  
JUDGE, 332<sup>ND</sup> D.C.

NOE GONZALEZ  
JUDGE, 370<sup>TH</sup> D.C.  
OVERSEER

LETICIA LOPEZ  
JUDGE, 389<sup>TH</sup> D.C.

ADA SALINAS FLORES  
JUDGE, 398<sup>TH</sup> D.C.

ISRAEL RAMON, JR.  
JUDGE, 400<sup>TH</sup> D.C.

JESSE CONTRERAS  
JUDGE, 448<sup>TH</sup> D.C.

**Recommendation:**

Management should request the “hot check” listing from the County Treasurer’s Office.

**Observation No. 2:**

We noted at the time of the cash count that a cashier was not present to collect and receipt payments. According to staff, the two cashiers responsible for collecting and receipting are not normally out of the office at the same time; however, due to an unforeseen circumstance, both cashiers needed to be out.

The County Auditor’s Office requires that all cash received be promptly recorded and controlled using pre-numbered official receipt forms; therefore, the department should ensure that employees are cross-trained to handle cash.

Failure to ensure that employees are cross-trained to handle collections increases the risk of loss of County funds.

**Recommendation:**

Management should ensure that employees are cross-trained to handle collections.

**Observation No. 3:**

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

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

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

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

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

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

**Recommendation:**

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

Please provide written management responses to the observations noted above by September 30, 2016.

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**HIDALGO COUNTY DISTRICT JUDGES**

In addition, management should develop and implement procedures for the handling of cash and cash equivalent transactions and provide a copy to the County Auditor's Office by September 30, 2016. The procedures should include, at a minimum, the following:

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

We would like to express our sincere appreciation to you and your staff for the courtesy, cooperation, and assistance provided to us during the cash count. If you should have any questions or would like to schedule a meeting to discuss this cash count, please do not hesitate to contact Reynaldo Cantu, Internal Auditor I, at 318-2511 ext. 4653, Letty Chavez, Compliance Audit Supervisor, at ext. 4651, or Arcy B. Duran, CPA, Director of Audit, at ext. 4645, or me at ext. 4604.

Respectfully,



Ray Eufrazio, CPA  
Hidalgo County Auditor

cc: Mr. Valde Guerra, County Executive Officer

---

**HIDALGO COUNTY DISTRICT JUDGES**

LUIS M. SINGLETERRY  
JUDGE, 82<sup>ND</sup> D.C.

RODOLFO DELGADO  
JUDGE, 83<sup>RD</sup> D.C.

J. R. "BOBBY" FLORES  
JUDGE, 139<sup>TH</sup> D.C.

ROSE GUERRA REYNA  
JUDGE, 208<sup>TH</sup> D.C.

JUAN R. PARTIDA  
JUDGE, 275<sup>TH</sup> D.C.

MARIO E. RAMIREZ, JR.  
JUDGE, 332<sup>ND</sup> D.C.

NOE GONZALEZ  
JUDGE, 370<sup>TH</sup> D.C.  
OVERSEER

LETICIA LOPEZ  
JUDGE, 388<sup>TH</sup> D.C.

AIDA SALINAS FLORES  
JUDGE, 398<sup>TH</sup> D.C.

ISRAEL RAMON, JR.  
JUDGE, 430<sup>TH</sup> D.C.

JESSE CONTRERAS  
JUDGE, 448<sup>TH</sup> D.C.

# COUNTY of HIDALGO

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WEBSITE: [www.co.hidalgo.tx.us/auditor](http://www.co.hidalgo.tx.us/auditor)



EDINBURG, TEXAS 78539

September 26, 2016

The Honorable Eduardo Cantu, Commissioner  
Hidalgo County Precinct No. 2  
300 W. Hall Acres Suite G  
Pharr, Texas 78577

Ref: Cash Count  
Report No. 2016-53

Dear Commissioner Cantu:

We conducted a surprise cash count of the cash held at the Pharr Sanitation Office on August 25, 2016 as required by Local Government Code §115.0035. The objective of the cash count was to determine whether total cash on hand reconciled to the total receipts issued for the day up to the time of the cash count and the approved change fund.

### Scope:

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

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

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

### Conclusion:

Total cash on hand at the time of the cash count was \$300.00. Based on the results of our review, we have determined that total cash on hand reconciled to the total receipts issued up to the time of the cash count and approved change fund of \$200.00. However, we noted that the system of internal controls for the collection and safeguarding of cash requires improvement as noted in the following observations.

### Observation No. 1:

Although security cameras were installed, the security cameras were not installed where cash was being receipted and safeguarded. According to staff, security cameras monitor the main lobby and the outside of the building; however, the cameras were not working. In addition, the Precinct is currently trying to resolve the issue with the cameras.

#### HIDALGO COUNTY DISTRICT JUDGES

LUIS M. SINGLETERRY  
JUDGE, 12<sup>TH</sup> D.C.

RODOLFO DELGADO  
JUDGE, 13<sup>TH</sup> D.C.

J. R. "BOBBY" FLORES  
JUDGE, 138<sup>TH</sup> D.C.

ROSE GUERRA REYNA  
JUDGE, 206<sup>TH</sup> D.C.

JUAN R. PARTIDA  
JUDGE, 275<sup>TH</sup> D.C.

MARIO E. RAMIREZ, JR.  
JUDGE, 312<sup>TH</sup> D.C.

NDE GONZALEZ  
JUDGE, 379<sup>TH</sup> D.C.  
OVERSEER

LETICIA LOPEZ  
JUDGE, 389<sup>TH</sup> D.C.

ADA BALINAS FLORES  
JUDGE, 398<sup>TH</sup> D.C.

ISRAEL RAMON, JR.  
JUDGE, 430<sup>TH</sup> D.C.

JESSE CONTRERAS  
JUDGE, 489<sup>TH</sup> D.C.

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

Failure to utilize security cameras where cash is received and safeguarded and posting a notice to the public that the area is being monitored by security camera increases the risk of loss or misuse of County funds.

**Recommendation:**

Management should coordinate with the Information Technology Department to install security cameras where cash is received and safeguarded.

**Observation No. 2:**

When collections are transferred from one cashier to another during a shift change (i.e., lunch break), a transfer form is not prepared. According to staff, the money is counted in front of the other person but a transfer form is not prepared.

To establish individual responsibility for cash receipts, the County Auditor's Office requires that if a cash drawer is transferred from one cashier to another, even for a short period of time (i.e. shift change), the cash must be counted in the presence of both parties. The amount of cash in the cash drawer must be recorded on a transfer form. The transfer form must be signed by the cashier accepting custody in order to establish responsibility in case of a shortage.

Failure to prepare a transfer form when collections are transferred from one cashier to another during a shift change increases the risk of loss or misuse of County funds.

**Recommendation:**

Management should ensure that a transfer form is prepared when collections are transferred from one cashier to another during a shift change. At a minimum, the procedures noted above should be implemented.

Please provide written management responses to the observations noted above by October 10, 2016.

In addition, management should develop and implement procedures for the handling of cash and cash equivalent transactions and provide a copy to the County Auditor's Office by October 10, 2016. The procedures should include, at a minimum, the following:

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

**HIDALGO COUNTY DISTRICT JUDGES**

LUIS M. SINGLETERRY  
JUDGE, 92<sup>ND</sup> D.C.

RODOLFO DELGADO  
JUDGE, 93<sup>RD</sup> D.C.

J. R. "BOBBY" FLORES  
JUDGE, 139<sup>TH</sup> D.C.

ROSE GUERRA REYNA  
JUDGE, 208<sup>TH</sup> D.C.

JUAN R. PARTIDA  
JUDGE, 275<sup>TH</sup> D.C.

MARIO E. RAMIREZ, JR.  
JUDGE, 312<sup>ND</sup> D.C.

NOE GONZALEZ  
JUDGE, 370<sup>TH</sup> D.C.  
OVERSEER

LETICIA LOPEZ  
JUDGE, 389<sup>TH</sup> D.C.

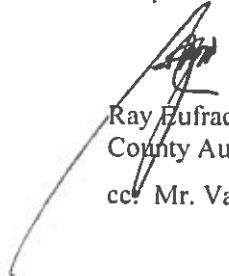
AIDA SALINAS FLORES  
JUDGE, 398<sup>TH</sup> D.C.

ISRAEL RAMON JR.  
JUDGE, 430<sup>TH</sup> D.C.

JESSE CONTRERAS  
JUDGE, 449<sup>TH</sup> D.C.

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

Respectfully,



Ray Eufrazio, CPA  
County Auditor

cc: Mr. Valde Guerra, County Executive Officer

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**HIDALGO COUNTY DISTRICT JUDGES**

LUIS M. SINGLETERRY  
JUDGE, 92<sup>ND</sup> D.C.

RODOLFO DELGADO  
JUDGE, 93<sup>RD</sup> D.C.

J. R. "BOBBY" FLORES  
JUDGE, 139<sup>TH</sup> D.C.

ROSE GUERRA REVINA  
JUDGE, 206<sup>TH</sup> D.C.

JUAN R. PARTIDA  
JUDGE, 275<sup>TH</sup> D.C.

MARIO E. RAMIREZ, JR.  
JUDGE, 322<sup>ND</sup> D.C.

NOE GONZALEZ  
JUDGE, 378<sup>TH</sup> D.C.  
OVERSEER

LETICIA LOPEZ  
JUDGE, 389<sup>TH</sup> D.C.

AIDA SALINAS FLORES  
JUDGE, 398<sup>TH</sup> D.C.

ISRAEL RAMON, JR.  
JUDGE, 430<sup>TH</sup> D.C.

JESSE CONTRERAS  
JUDGE, 449<sup>TH</sup> D.C.

# COUNTY of HIDALGO

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



EDINBURG, TEXAS 78539

September 14, 2016

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

Ref: Cash Count  
Report No. 2016-539

Dear Judge Garza:

We conducted a surprise cash count of the cash held at your office on August 22, 2016, as required by Local Government Code § 115.0035. The objective of the cash count was to determine whether total cash on hand reconciled to the total receipts issued up to the time of the cash count.

### Scope:

The scope of our review was limited to a count of cash on hand as of the time of the cash count. In addition, we evaluated the procedures in place related to 1.) the collections process, 2.) accounting of citations and civil cases filed with the court, and 3.) documenting the authorization of dismissed criminal cases for the period of July 1, 2016 through July 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 improvements could be made.

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

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

### Conclusion:

Total collections at the time of the cash count were \$8,339.20. Based on the results of our review, we have concluded that total cash on hand did reconcile to the total receipts issued for the day up to the time of the cash count. However, we noted that the system of internal controls for the collection and safeguarding of cash requires improvement as noted in the following observations.

### Observation No. 1:

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

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#### HIDALGO COUNTY DISTRICT JUDGES

LUIS M. SINGLETERRY  
JUDGE, 92<sup>ND</sup> D.C.

RODOLFO DELGADO  
JUDGE, 93<sup>RD</sup> D.C.

J. R. "BOBBY" FLORES  
JUDGE, 139<sup>TH</sup> D.C.

ROSE GUERRA REYNA  
JUDGE, 206<sup>TH</sup> D.C.

JUAN R. PARTIDA  
JUDGE, 273<sup>RD</sup> D.C.

MARIO E. RAMIREZ, JR.  
JUDGE, 312<sup>ND</sup> D.C.

NOE GONZALEZ  
JUDGE, 370<sup>TH</sup> D.C.  
OVERSEER

LETICIA LOPEZ  
JUDGE, 389<sup>TH</sup> D.C.

ADA SALINAS FLORES  
JUDGE, 394<sup>TH</sup> D.C.

ISRAEL RAMON, JR.  
JUDGE, 430<sup>TH</sup> D.C.

JESSE CONTRERAS  
JUDGE, 449<sup>TH</sup> D.C.

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

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

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

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

Maintaining adequate internal controls over citations is especially challenging for units with a small number of employees. In these cases, it is important that management institute compensating controls to cover for the lack of a basic control. In an environment with a limited number of clerical and administrative personnel, management needs to be involved in documenting, reviewing, and approving transactions, reports, and reconciliations.

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

**Recommendation:**

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

**Observation No. 2:**

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

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**HIDALGO COUNTY DISTRICT JUDGES**

LUIS M. SINGLETERRY  
JUDGE, 92<sup>ND</sup> D.C.

RODOLFO DELGADO  
JUDGE, 93<sup>RD</sup> D.C.

J. R. "BOBBY" FLORES  
JUDGE, 139<sup>TH</sup> D.C.

ROSE QUERRA REYNA  
JUDGE, 208<sup>TH</sup> D.C.

JUAN R. PARTIDA  
JUDGE, 275<sup>TH</sup> D.C.

MARIO E. RAMIREZ, JR.  
JUDGE, 332<sup>ND</sup> D.C.

NOE GONZALEZ  
JUDGE, 370<sup>TH</sup> D.C.  
OVERSEER

LETICIA LOPEZ  
JUDGE, 389<sup>TH</sup> D.C.

IDA SALINAS FLORES  
JUDGE, 398<sup>TH</sup> D.C.

ISRAEL RAMON, JR.  
JUDGE, 430<sup>TH</sup> D.C.

JESSE CONTRERAS  
JUDGE, 448<sup>TH</sup> D.C.

- o Custody: Receives money, issues receipts, opens and lists mail receipts, balances receipts issued to cash on hand, maintains a cash drawer, and prepares bank deposits
- o Recording: Prepares reports of cash received and enter dismissals in *Odyssey*
- o Authorization: Subsequently compares listed mail receipts to recorded cash receipts

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

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

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

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

**Recommendation:**

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

**Observation No. 3:**

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

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

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

**Recommendation:**

Management should ensure a hot check list is maintained and referenced when receiving checks from customers. A copy of the hot check list should be requested from the County Treasurer’s Office. Checks from customers on the hot check list should not be accepted.

**Observation No. 4:**

We randomly selected 20 of 201 (10%) dismissed criminal cases for the month ended July 31, 2016 to determine if authorization for dismissal of the cases was properly documented. The results of the review revealed the following:

1. 1 (5%) dismissal was not properly documented. The case file lacked the “Motion to Dismiss” submitted by the District Attorney’s Office and an “Order to Dismiss” signed by the Justice of the Peace.

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**HIDALGO COUNTY DISTRICT JUDGES**

LUIS M. SIMOLETERRY  
JUDGE, 92<sup>ND</sup> D.C.

RODOLFO DELGADO  
JUDGE, 93<sup>RD</sup> D.C.

J. R. “BOBBY” FLORES  
JUDGE, 138<sup>TH</sup> D.C.

ROSE GUERRA REYNA  
JUDGE, 208<sup>TH</sup> D.C.

JUAN R. PARTIDA  
JUDGE, 275<sup>TH</sup> D.C.

MARIO E. RAMIREZ, JR.  
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LETICIA LOPEZ  
JUDGE, 389<sup>TH</sup> D.C.

AIDA SALINAS FLORES  
JUDGE, 396<sup>TH</sup> D.C.

ISRAEL RAMON, JR.  
JUDGE, 430<sup>TH</sup> D.C.

JESSE CONTRERAS  
JUDGE, 449<sup>TH</sup> D.C.

2. 19 (95%) dismissals were properly documented. The dismissals contained a "Motion to Dismiss" submitted by the District Attorney's Office, "Order to Dismiss" signed by the Justice of the Peace, and reason(s) for the dismissal noted in the applicable docket book.

According to staff, they believe that the "Motion to Dismiss" has been signed by the Justice of the Peace and filed with the District Attorney's Office. Furthermore, it is believed that the "Motion to Dismiss" is still in the possession of the District Attorney's Office and therefore not scanned into the case in Odyssey.

Pursuant to the Justices of the Peace Manual, Justices of the Peace may dismiss cases in criminal proceedings only when specifically authorized to do so by statute or when directed to do so by the prosecution (i.e. district attorney) in accordance with Code of Criminal Procedure Art. 32.02. All dismissals should be noted in the applicable docket book along with the reason(s) for dismissal.

A properly authorized dismissed criminal case should include in the case files and/or the docket book the following:

- "Motion to Dismiss" submitted by the District Attorney's Office, an "Order to Dismiss" signed by the Justice of the Peace, and reason(s) for the dismissal noted in the applicable docket; or
- "Order to Dismiss" and/or judgment signed by the Justice of the Peace, copies of documents as proof of dismissal based on the judge's discretion in accordance with state statutes (i.e. copies of a commercial vehicle service logs, motor vehicle registration, valid driver's license, etc.), and reason(s) for the dismissal noted in the applicable docket.

Failure to properly document dismissals may result in sanctions from the State Commission on Judicial Conduct and/or loss or misuse of County funds.

**Recommendation:**

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

**Observation No. 5:**

Passwords to gain access to *Hamer*, the County's credit card system and *Odyssey*, the County's justice information system, are not changed at least every 90 days. According to staff, both *Hamer* and *Odyssey* have not been programmed to prompt and require users to change passwords at least every 90 days.

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

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

**Recommendation:**

Management should contact the Information Technology Department to request their assistance regarding this recommendation. If this is not feasible, management should monitor that employees change their passwords at least every 90 days.

Please provide written management responses to the observations noted above by September 30, 2016.

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

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

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**HIDALGO COUNTY DISTRICT JUDGES**

LUIS H. SINGLETERRY  
JUDGE, 92<sup>ND</sup> D.C.

RODOLFO DELGADO  
JUDGE, 93<sup>RD</sup> D.C.

J. R. "BOBBY" FLORES  
JUDGE, 138<sup>TH</sup> D.C.

ROSE GUERRA REYNA  
JUDGE, 206<sup>TH</sup> D.C.

JUAN R. PARTIDA  
JUDGE, 275<sup>TH</sup> D.C.

MARIO E. RAMIREZ, JR.  
JUDGE, 332<sup>ND</sup> D.C.

NOE GONZALEZ  
JUDGE, 370<sup>TH</sup> D.C.  
OVERSEER

LETICIA LOPEZ  
JUDGE, 389<sup>TH</sup> D.C.

AIDA SALINAS FLORES  
JUDGE, 398<sup>TH</sup> D.C.

ISRAEL RAMON, JR.  
JUDGE, 430<sup>TH</sup> D.C.


JESSE CONTRERAS  
JUDGE, 449<sup>TH</sup> D.C.

- f. List of the reports prepared/generated for the collection and the reporting of funds, including procedures for preparing the reports, who the reports should be submitted to, and when the reports are due;
- g. A schedule of how often deposits will be made; and
- h. Copies of any related forms/reports.

Please provide our office with copies of the procedures by September 30, 2016.

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

Respectfully,



Ray Bufracio, CPA  
County Auditor

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

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**HIDALGO COUNTY DISTRICT JUDGES**

LUIS M. SINGLETERRY  
JUDGE, 92<sup>ND</sup> D.C.

RODOLFO DELGADO  
JUDGE, 93<sup>RD</sup> D.C.

J. R. "BOBBY" FLORES  
JUDGE, 138<sup>TH</sup> D.C.

ROSE OLIVERA REYNA  
JUDGE, 206<sup>TH</sup> D.C.

JUAN R. PARTIDA  
JUDGE, 275<sup>TH</sup> D.C.

MARIO E. RAMIREZ, JR.  
JUDGE, 32<sup>ND</sup> D.C.

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OVERSEER

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JUDGE, 389<sup>TH</sup> D.C.

AIDA SALINAS FLORES  
JUDGE, 398<sup>TH</sup> D.C.

ISRAEL RAMON, JR.  
JUDGE, 430<sup>TH</sup> D.C.

JESSE CONTRERAS  
JUDGE, 449<sup>TH</sup> D.C.

# COUNTY of HIDALGO

HIDALGO COUNTY AUDITOR'S OFFICE  
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EDINBURG, TEXAS 78539

September 27, 2016

Ms. Yvonne Ramon, Elections Administrator  
Hidalgo County Elections Department  
101 S. 10<sup>th</sup> Street  
Edinburg, Texas 78539

Ref: Cash Count  
Report No. 2016-561

Dear Ms. Ramon:

We conducted a surprise cash count of the cash held at the Elections Department on August 31, 2016 as required by Local Government Code §115.0035. The objective of the cash count was to determine whether total cash on hand reconciled to the total receipts issued for the day up to the time of the cash count and the approved change fund.

### Scope:

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

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

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

### Conclusion:

Total cash on hand at the time of the cash count was \$64,062.59. Based on the results of our review, we have concluded that total cash on hand did reconcile to the total receipts issued for the day up to the time of the cash count and the approved change fund of \$50.00; however, we noted that the system of internal controls for the collection and safeguarding of cash requires improvement as noted in the following observations.

### Observation No. 1:

A listing of the names of customers whose checks have been returned by the bank ("hot checks") due to insufficient funds, closed accounts, unauthorized signatures, or drawn on uncollected funds is not referenced when receiving checks from customers. According to staff, the Hot Check List was requested from the County Treasurer's Office; however, has not been provided.

#### HIDALGO COUNTY DISTRICT JUDGES

LUIS M SINGLETERRY  
JUDGE, 12<sup>th</sup> D.C.

RODOLFO DELGADO  
JUDGE, 93<sup>rd</sup> D.C.

J R. "BOBBY" FLORES  
JUDGE, 179<sup>th</sup> D.C.

ROSE GUERRA REYNA  
JUDGE, 204<sup>th</sup> D.C.

JUAN R. PARTIDA  
JUDGE, 275<sup>th</sup> D.C.

MARIO E. RAMIREZ, JR.  
JUDGE, 332<sup>nd</sup> D.C.

NOE GONZALEZ  
JUDGE, 370<sup>th</sup> D.C.  
OVERSEER

LETICIA LOPEZ  
JUDGE, 389<sup>th</sup> D.C.

AIDA SALINAS FLORES  
JUDGE, 398<sup>th</sup> D.C.

ISRAEL RAMON, JR.  
JUDGE, 430<sup>th</sup> D.C.

JESSE CONTRERAS  
JUDGE, 448<sup>th</sup> D.C.

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

Failure to reference the hot check list when receiving checks from customers may result in the loss of County funds.

**Recommendation:**

Management should request the Hot Check List from the Treasurer's Office in order to reference it when receiving checks from customers.

**Observation No. 2:**

During our review we noted that cashiers do not need to obtain a supervisor's approval prior to voiding a receipt. According to the staff, the cashier does not need to obtain prior approval as the voided receipt will be examined when it is submitted to the supervisor at the end of the day.

Pursuant to the County Auditor's "Cash Handling Guidelines and Procedures" a cashier must obtain approval by his/her supervisor prior to voiding the receipt. In addition, the supervisor must sign and date the voided receipt to document responsibility for verifying that all copies of the receipt are marked "VOID" on the face of the receipt, contain an explanation for the void, and contain the date the receipt was voided. If a new receipt is issued, the voided receipt number and the new receipt number should be crossed-referenced. All copies of the voided receipt must be securely attached together and submitted to the Auditor's Office.

Failure to reference the cashiers are obtaining supervisor's approval prior to voiding a receipt can result in misuse of County funds.

**Recommendation:**

Management should ensure that cashier's obtain supervisor's approval prior to voiding a receipt. In addition, if a receipt is voided, management should ensure that the supervisor signs and dates the voided receipt.

**Observation No. 3:**

We noted during our review that when transporting the cash deposit to the County Treasurer's Office, the key to the cash bag is taken by the employee responsible for making the deposit. According to the staff, the key is taken because the County Treasurer's Office does not have the keys to the cash bags utilized for making deposits.

The County Auditor's Office requires that cash be secured in a locked cash bag when transporting deposits to the bank or County Treasurer's Office, as applicable. The courier should exercise caution when transporting deposits by not taking the key to the cash bag with them and by varying the time and the route taken. In addition, the County Treasurer's Office should have the keys to the cash bags that are utilized for making deposits.

Failure to ensure that the employee making the deposit does not take the key to the cash bag when transporting the cash deposit to the bank may result in the loss or misuse of County funds.

**Recommendation:**

Management should provide keys to the County Treasurer's Office for the cash bags that are utilized for making deposits. In addition, management should ensure that the employee making the deposit does not take the key to the cash bag when transporting the cash deposit to the County Treasurer's Office.

**Observation No. 4:**

We noted during our review that a current sample of the official County receipt was not posted for the public's view. According to staff, they were not aware that the notice had to be updated with a current Official receipt. The County Auditor's Office requires that a notice stating "Make sure you receive an official County receipt when making payments at this office" be posted in a conspicuous location for the public's view. A sample of each official County receipt issued by the department should be posted by the notice in order to indicate to the payee what he/she should expect to receive.

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

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**HIDALGO COUNTY DISTRICT JUDGES**

LUIS M SINGLETERRY  
JUDGE, 92<sup>ND</sup> D.C.

RODOLFO DELGADO  
JUDGE, 93<sup>RD</sup> D.C.

J. R. "BOBBY" FLORES  
JUDGE, 139<sup>TH</sup> D.C.

ROSE GUERRA REYNA  
JUDGE, 206<sup>TH</sup> D.C.

JUAN R. PARTIDA  
JUDGE, 273<sup>RD</sup> D.C.

MARIO E. RAMIREZ, JR.  
JUDGE, 312<sup>ND</sup> D.C.

NOE GONZALEZ  
JUDGE, 373<sup>RD</sup> D.C.  
OVERSEER

LETICIA LOPEZ  
JUDGE, 389<sup>TH</sup> D.C.

AIDA SALINAS FLORES  
JUDGE, 394<sup>TH</sup> D.C.

ISRAEL RAMON, JR.  
JUDGE, 430<sup>TH</sup> D.C.

JESSE CONTRERAS  
JUDGE, 449<sup>TH</sup> D.C.

**Recommendation:**

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

**Observation No. 5:**

A daily mail log is not prepared by the department; instead, a continuous log is kept to record mail-in payments. According to staff, they were not aware that a mail log was needed to be prepared every day.

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

Failure to ensure that a daily mail log is maintained to record payments received through the mail may result in the loss or misuse of County funds.

**Recommendation:**

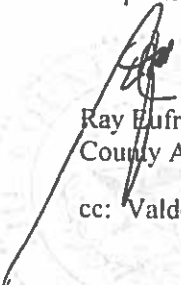
Management should ensure that a daily mail log is maintained to record payments received through the mail. Please refer to the mail log section of the "Cash Handling Guidelines and Procedures" prescribed by the County Auditor's Office for the minimum procedures to be implemented for processing mail-in payments.

Please provide written management responses to the observations noted above by October 11, 2016. In addition, please provide us with copies of updated written procedures and internal controls, if any, established by your department for the handling of cash and cash equivalent transactions by October 11, 2016. The written procedures manual should include, at a minimum, the following:

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

We would like to express our sincere appreciation to you and your staff for the courtesy, cooperation, and assistance provided to us during the cash count. If you have any questions regarding this cash count or would like to schedule a meeting to discuss this cash count, please contact Alejandra Santa Ana, MSA Internal Auditor I, at (956) 318-2511, ext. 4647, Yvonne Torres, Revenue Audit Supervisor, at ext. 4642, Arcy B. Duran, CPA, Director of Audit, at ext. 4645, or me at ext. 4604.

Respectfully,

  
Ray Eufrazio, CPA  
County Auditor

cc: Valde Guerra, County Executive Officer

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