

COUNTY of HIDALGO

COUNTY AUDITOR'S OFFICE
 Hidalgo County Administration Building
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EDINBURG, TEXAS 78539

November 9, 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
Mr. Homero Garza, Fire Marshal	\$ 11,556.00	Sept. 2016 Monthly Report/Letter
Mr. Eduardo Olivarez, Chief Administrator Officer Hidalgo County Health and Human Services Department	\$ 45,210.00	Aug. 2016 Monthly Report/Letter
Mr. Eduardo Olivarez, Chief Administrator Officer Hidalgo County Health and Human Services Department	\$ 38,475.00	Sept. 2016 Monthly Report/Letter
Ms. Angie Chapa, Law Librarian	\$ 1,325.00	Sept. 2016 Monthly Report/Letter
Ms. Angie Chapa, Law Librarian	\$ 1,085.25	Oct. 2016 Monthly Report/Letter
Mr. T.J. Arredondo, Director of Planning	\$ 43,483.74	July 2016 Monthly Report/Letter
Mr. T.J. Arredondo, Director of Planning	\$ 143,622.84	Aug. 2016 Monthly Report/Letter
The Hon. A.C. Cuellar, Jr., Commissioner Precinct No. 1	\$ 290.00	Sept. 2016 Monthly Report/Letter Delta Lake
The Hon. A.C. Cuellar, Jr., Commissioner Precinct No. 1	\$ 26,900.00	Aug. 2016 Monthly Report/Letter Sanitation Program
The Hon. A.C. Cuellar, Jr., Commissioner Precinct No. 1	\$ 16,800.00	Sept. 2016 Monthly Report/Letter Sanitation Program
The Hon. Eduardo Cantu, Commissioner Precinct No. 2	\$ 3,625.00	Aug. 2016 Monthly Report/Letter Sanitation Program
The Hon. Eduardo Cantu, Commissioner Precinct No. 2	\$ 3,700.00	Sept. 2016 Monthly Report/Letter Sanitation Program
The Hon. Jose M. Flores, Commissioner Precinct No. 3	\$ 37,975.00	Aug. 2016 Monthly Report/Letter Sanitation Program
The Hon. Jose M. Flores, Commissioner Precinct No. 3	\$ 35,300.00	Sept. 2016 Monthly Report/Letter Sanitation Program
The Hon. Jose M. Flores, Commissioner Precinct No. 3	\$ NO ACTIVITY	Aug. 2016 Monthly Report/Letter Anzalduas Park (Park Closed)
The Hon. Jose M. Flores, Commissioner Precinct No. 3	\$ 388.00	Sept. 2016 Monthly Report/Letter Anzalduas Park
The Hon. Joseph Palacios, Commissioner Precinct No. 4	\$ 27,900.00	Aug. 2016 Monthly Report/Letter Sanitation Program
The Hon. Joseph Palacios, Commissioner Precinct No. 4	\$ 22,325.00	Sept. 2016 Monthly Report/Letter Sanitation Program

HIDALGO COUNTY DISTRICT JUDGES

LUIS M. SMOLETTY JUDGE, 32ND D.C. RODOLFO DELGADO JUDGE, 30TH D.C. J. R. "BOBBY" FLORES JUDGE, 138TH D.C. ROSE GUERRA REYNA JUDGE, 208TH D.C. JUAN R. PARTIDA JUDGE, 275TH D.C. MARIO E. RAMIREZ, JR. JUDGE, 312ND D.C. NOE GONZALEZ JUDGE, 370TH D.C. OVERSEER LETICIA LOPEZ JUDGE, 389TH D.C. AIDA SALINAS FLORES JUDGE, 281ST D.C. ISRAEL RAMON, JR. JUDGE, 430TH D.C. JESSE CONTRERAS JUDGE, 468TH D.C.

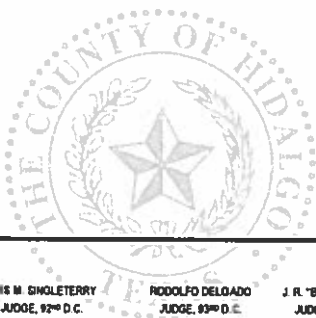
The Hon. Celestino Avila Jr. Constable Precinct No. 1	\$ 14,595.50	Aug. 2016 Monthly Report/Letter
The Hon. Celestino Avila Jr. Constable Precinct No. 1	\$ 3,953.00	Sept. 2016 Monthly Report/Letter
The Hon. Martin Cantu, Constable Precinct No. 2	\$ 20,853.00	Sept. 2016 Monthly Report/Letter
The Hon. Lazaro Gallardo, Constable Precinct No. 3	\$ 8,885.00	Aug. 2016 Monthly Report/Letter
The Hon. Lazaro Gallardo, Constable Precinct No. 3	\$ 1,368.00	Sept. 2016 Monthly Report/Letter
The Hon. Atanacio Gaitan Jr. Constable Precinct No. 4	\$ 1,391.50	Sept. 2016 Monthly Report/Letter

Department	Description
The Hon. Eddie Guerra, Hidalgo County Sheriff	Review of Sheriff's "B" Account Financial Statements For the Months ended June 30, 2016 through August 31, 2016
The Hon. Eddie Guerra, Hidalgo County Sheriff	Review of "D" Monthly Fines and Fees Report and Supporting Documentation For the months of July 2016 and August 2016
The Hon. Eddie Guerra, Hidalgo County Sheriff	Review of Sheriff's Investigation Fund Balance Sheets For the Months ended June 30, 2016 through September 30, 2016
The Hon. Ricardo Rodriguez, Jr. Hidalgo County Criminal District Attorney	Review of Hot Checks Processing Fees Reports and Supporting Documentation For the Month of August 2016
The Hon. Ricardo Rodriguez, Jr. Hidalgo County Criminal District Attorney	Review of the H.B. 65 Financial Statements For the months of April 2016 through August 2016
The Hon. Ricardo Rodriguez, Jr. Hidalgo County Criminal District Attorney	Review of the HIDTA H.B. 65 Financial Statements For the months of June 2016 through August 2016
The Hon. Ricardo Rodriguez, Jr. Hidalgo County Criminal District Attorney	Review of the Hot Checks Balance Sheet For the months of June 2016 and July 2016
The Hon. Pablo Villarreal, Jr., RTA Hidalgo County Tax Assessor/Collector	Review of Delinquent Tax Attorney Payment Request-September 2016 Report No. 2016-68

Respectfully,


 Ray Eufrazio, CPA
 Hidalgo County Auditor

Attachments



HIDALGO COUNTY DISTRICT JUDGES

LUIS M. SMOLETERRY JUDGE, 92ND D.C. RODOLFO DELGADO JUDGE, 93RD D.C. J. R. "BOBBY" FLORES JUDGE, 139TH D.C. ROSE GUERRA REYNA JUDGE, 204TH D.C. JUAN R. PARTIDA JUDGE, 273RD D.C. MARIO E. RAMIREZ, JR. JUDGE, 311TH D.C. NOE GONZALEZ JUDGE, 370TH D.C. OVERSEER LETICIA LOPEZ JUDGE, 388TH D.C. AIDA SALINAS FLORES JUDGE, 394TH D.C. ISRAEL RAMON, JR. JUDGE, 430TH D.C. JESSE CONTRERAS JUDGE, 448TH D.C.

HIDALGO COUNTY FIRE MARSHAL MONTHLY REPORT FOR THE MONTH OF SEPTEMBER

PBC

	APPLICANT	RECEIPT	☑	☑	☑		TREASURER	AMOUNTS DUE TO
DATE	NAME	NUMBER	Cash	Check	MO	TYPE OF SERVICE	RECEIPT	COUNTY
09/01/16	ATANACIO VELASQUEZ	14000 4	X [✓]			BURN PERMIT 4	202201 4	\$25.00 4
09/01/16	OLIVIA RODRIGUEZ	14001 4	X [✓]			BURN PERMIT 4	202201 4	\$25.00 4
09/01/16	CARMEN RAMIREZ	14002 4	X [✓]			BURN PERMIT 4	202201 4	\$25.00 4
09/01/16	MOISES CASTILLO JR	14003 4	X [✓]			BURN PERMIT 4	202201 4	\$25.00 4
09/01/16	CAROL COURTAWAY	14004 4	X [✓]			BURN PERMIT 4	202201 4	\$25.00 4
09/01/16	JUANITA GUTIERREZ	14005 4	X [✓]			BURN PERMIT 4	202201 4	\$25.00 4
09/01/16	JORGE GARCIA	14006 4	X [✓]			BURN PERMIT 4	202201 4	\$25.00 4
09/01/16	GUMARO GONZALEZ	14007 4	X [✓]			BURN PERMIT 4	202201 4	\$25.00 4
09/01/16	ELVA ARECHIGA	14008 4	X [✓]			BURN PERMIT 4	202201 4	\$25.00 4
09/06/16	RENE GUERRA	14009 4	X [✓]			BURN PERMIT 4	202203 4	\$25.00 4
09/06/16	JUAN RIOS JR.	14010 4		X [✓]		BURN PERMIT 4	202203 4	\$25.00 4
09/06/16	PHILLIP BUTT	14011 4	X [✓]			BURN PERMIT 4	202203 4	\$25.00 4
09/06/16	GENARO LARA GAYTAN	14012 4	X [✓]			BURN PERMIT 4	202203 4	\$25.00 4
09/06/16	JERRY CAVAZOS	14013 4		X [✓]		COMMERCIAL BURN PERMIT 4	202203 4	\$100.00 4
09/06/16	PABLO TORRES	14014 4		X [✓]		BURN PERMIT 4	202203 4	\$25.00 4
09/06/16	ISMAEL GASPAR	14015 4	X [✓]			BURN PERMIT 4	202203 4	\$25.00 4
09/07/16	ELSA SALAZAR	14016 4	X [✓]			BURN PERMIT 4	202204 4	\$25.00 4
09/07/16	RAQUEL MIRAMONTES TAQUERIA SAENZ	14017 4	X [✓]			BUSINESS OCCUPANCY 4	202204 4	\$75.00 4
09/07/16	MIGUEL ROMERO MI BARRIO TAQUERIA	14018 4	X [✓]			BUSINESS OCCUPANCY 4	202204 4	\$75.00 4
09/07/16	YAZMIN RAYA ZUMBA	14019 4	X [✓]			BUSINESS OCCUPANCY 4	202204 4	\$75.00 4
09/07/16	ALDA Z. LEYJA MOBILE UNIT / TAQUERIA	14020 4	X [✓]			BUSINESS OCCUPANCY 4	202204 4	\$75.00 4

X

09/07/16	REYNA LUMBRERAS RUBY PLAZA	14021 4	X [✓]		BUSINESS OCCUPANCY ₄	202204 ⁴	\$75.00 ₄
09/07/16	RAY MARTINEZ RAY'S COUNTRY KITCHEN	14022 4	X [✓]		BUSINESS OCCUPANCY ₄	202204 ⁴	\$75.00 ₄
09/07/16	CRISTINA MEDRANO DRIVE THRU KITCHEN	14023 4	X [✓]		BUSINESS OCCUPANCY ₄	202204 ⁴	\$75.00 ₄
09/07/16	MARIA SALINAS	14024 4	X [✓]		BURN PERMIT ₄	202204 ⁴	\$25.00 ₄
09/07/16	GUADALUPE DE LA CRUZ LITTLE EINSTEINS CLUBHOUSE	14025 4		X [✓]	BUSINESS OCCUPANCY ₄	202204 ⁴	\$75.00 ₄
09/07/16	ELOY CHAPA	14026 4		X [✓]	BURN PERMIT ₄	202204 ⁴	\$25.00 ₄
09/07/16	ALMA R. RODRIGUEZ	14027 4	X [✓]		BUSINESS OCCUPANCY ₄	202204 ⁴	\$75.00 ₄
09/07/16	JESUS MEDRANO	14028 4	X [✓]		BURN PERMIT ₄	202204 ⁴	\$25.00 ₄
09/07/16	EDWARD COOGAN	14029 4	X [✓]		BURN PERMIT (4) ₄	202204 ⁴	\$100.00 ₄
09/07/16	ABEL GUERRERO LAS PALMITAS	14030 4	X [✓]		BUSINESS OCCUPANCY ₄	202204 ⁴	\$75.00 ₄
09/07/16	MARIA ECHAVERRIA	14031 4	X [✓]		BURN PERMIT ₄	202204 ⁴	\$25.00 ₄
09/07/16	NANCY CASTORENA TORTILLERIA CASTORENA	14032 4	X [✓]		BUSINESS OCCUPANCY ₄	202204 ⁴	\$75.00 ₄
09/07/16	VICTOR DELGADO MOBILE FOOD CART	14033 4	X [✓]		BUSINESS OCCUPANCY ₄	202204 ⁴	\$75.00 ₄
09/07/16	ARMANDO GARCIA	14034 4	X [✓]		BURN PERMIT ₄	202204 ⁴	\$25.00 ₄
09/07/16	JUANITA G. ZAMARRIPA THE CAVE	14035 4	X [✓]		BUILDING PERMIT ₄	202204 ⁴	\$200.00 ₄
09/07/16	FLORESTELLA IBARRA TORTILLERIA	14036 4	X [✓]		BUSINESS OCCUPANCY ₄	202204 ⁴	\$75.00 ₄
09/07/16	VELMA OLIVARIZ SPORTS BAR	14037 4	X [✓]		BUSINESS OCCUPANCY ₄	202204 ⁴	\$75.00 ₄
09/07/16	EVELIA R. CASTILLO	14038 4	X [✓]		BURN PERMIT ₄	202204 ⁴	\$25.00 ₄
09/07/16	BEATRIZ AGUIRRE	14039 4	X [✓]		BURN PERMIT ₄	202204 ⁴	\$25.00 ₄
09/07/16	CESAR ROSALES HACIENDA LAS FUENTES	14040 ⁴	X [✓]		BUSINESS OCCUPANCY ₄	202204 ⁴	\$75.00 ₄
09/08/16	ROSENDO GUZMAN	14041 ⁴		X [✓]	COMMERCIAL BURN PERMIT ₄	202310 ⁴	\$100.00 ₄
09/08/16	ERISTEO MONTANO	14042 ⁴	X [✓]		BURN PERMIT ₄	202310 ⁴	\$25.00 ₄
09/08/16	JOHNNY CAVAZOS	14043 ⁴	X [✓]		BURN PERMIT ₄	202310 ⁴	\$25.00 ₄
09/08/16	DELFINO GAONA	14044 ⁴	X [✓]		BURN PERMIT ₄	202310 ⁴	\$25.00 ₄
09/08/16	ROBERTO CANO	14045 ⁴	X [✓]		BURN PERMIT ₄	202310 ⁴	\$25.00 ₄

X/c

09/08/16	DOMINGO SIERRA	14046A	X✓		BURN PERMIT A	202310 A	\$25.00 K
09/09/16	JORGE ALANIS	14047A		X✓	BURN PERMIT A	202311 A	\$25.00 K
09/09/16	MINERVA GARCIA	14048A	X✓		DUPLICATE PERMIT A	202311 A	\$5.00 A
09/09/16	ARMANDO CASARES	14049A	X✓		BURN PERMIT A	202311 A	\$25.00 A
09/09/16	MARIA CRUZ MIRANDA	14050A	X✓		BURN PERMIT A	202311 A	\$25.00 K
09/09/16	JOSE RAMOS	14051A	X✓		BURN PERMIT A	202311 A	\$25.00 A
09/09/16	NOEMI TRISTAN	14052A	X✓		BURN PERMIT A	202311 A	\$25.00 K
09/09/16	ABRAM FRANCIS	14053A	X✓		BURN PERMIT A	202311 A	\$25.00 K
09/09/16	JOEL LARA	14054A	X✓		BURN PERMIT A	202311 A	\$25.00 A
09/09/16	MARIA ESCAMILLA	14055A		X✓	BURN PERMIT A	202311 A	\$25.00 A
09/09/16	RAMON GONZALEZ	14056A	X✓		BURN PERMIT A	202311 A	\$25.00 A
09/12/16	JULIO HERNANDEZ	14057A	X✓		DUPLICATE PERMIT A	202430 A	\$5.00 K
09/12/16	ROSALIO DIAZ	14058A	X✓		BURN PERMIT A	202430 A	\$25.00 A
09/13/16	LUCIA TAMEZ	14059A	X✓		BURN PERMIT A	202432 A	\$25.00 A
09/13/16	JUAN SALINAS	14060A	X✓		BURN PERMIT A	202432 A	\$25.00 A
09/13/16	CONNIE MERCADO	14061A	X✓		BURN PERMIT A	202432 A	\$25.00 A
09/13/16	PEDRO BRISENO	14062A	X✓		BURN PERMIT A	202432 A	\$25.00 K
09/13/16	MARJO MARTINEZ	14063A	X✓		BURN PERMIT A	202432 A	\$25.00 A
09/13/16	RICHARD SILVA	14064A	X✓		COMMERCIAL BURN PERMIT A	202432 A	\$100.00 K
09/14/16	MARY CAPETILLO ALL ABOUT KIDS DAY CARE	14065A		X✓	BUSINESS OCCUPANCY A	202434 A	\$75.00 A
09/14/16	SANTIAGO HERNANDEZ CARWASH	14066A	X✓		BUILDING PERMIT A	202434 A	\$200.00 A
09/14/16	ENRIQUE SANCHEZ	14067A	X✓		BURN PERMIT A	202434 A	\$25.00 A
09/14/16	JESUS SANTOS	14068A	X✓		BURN PERMIT A	202434 A	\$25.00 K
09/14/16	ALBERTO BALDERAS TAQUERIA PLAZA RB #B	14069A	X✓		BUSINESS OCCUPANCY A	202434 A	\$75.00 A
09/14/16	CLAUDIA GARZA STORE	14070A	X✓		BUILDING PERMIT A	202434 A	\$200.00 A

09/14/16	ROBERTO FLORES HOT DOG CART	14071 4	X ✓			BUSINESS OCCUPANCY 4	202434 4	\$75.00 4
09/14/16	DORA HERNANDEZ RESTAURANT	14072 4	X ✓			BUSINESS OCCUPANCY 4	202434 4	\$75.00 4
09/14/16	JORGE A. AYALA TAQUERIA EL PRIMO AYALA	14073 4	X ✓			BUSINESS OCCUPANCY 4	202434 4	\$75.00 4
09/14/16	RUBEN QUINTERO	14074 4	X ✓			BURN PERMIT 4	202434 4	\$25.00 4
09/14/16	CYNTHIA QUINTANILLA DIVINE NAIL SPA & HAIR	14075 4	X ✓			BUSINESS OCCUPANCY 4	202434 4	\$75.00 4
09/14/16	VIRGINIA BETANCOURT DRIVE THRU	14076 4	X ✓			BUSINESS OCCUPANCY 4	202434 4	\$75.00 4
09/14/16	ANDRES VALDEZ	14077 4	X ✓			BURN PERMIT 4	202434 4	\$25.00 4
09/14/16	SONIA E. GARZA FOSTER HOME	14078 4	X ✓			BUSINESS OCCUPANCY 4	202434 4	\$75.00 4
09/14/16	SANTOS HERNANDEZ HOT DOG CART	14079 4	X ✓			BUSINESS OCCUPANCY 4	202434 4	\$75.00 4
09/14/16	HERIBERTO LERMA MOBILE CART	14080 4	X ✓			BUSINESS OCCUPANCY 4	202434 4	\$75.00 4
09/14/16	HERIBERTO LERMA DRIVE THRU	14081 4	X ✓			BUSINESS OCCUPANCY 4	202434 4	\$75.00 4
09/14/16	TRACY GARZA	14082 4		X ✓		BURN PERMIT 4	202434 4	\$25.00 4
09/14/16	JIM PUTNEY GREEN GATE GROVE	14083 4	X ✓			BUSINESS OCCUPANCY 4	202434 4	\$75.00 4
09/14/16	GEORGINA GONZALEZ TOLUCA RANCH HARVESTED HOUSE	14084 4	X ✓			BUSINESS OCCUPANCY 4	202434 4	\$75.00 4
09/14/16	BULLDOG FIRE & SAFETY LLC LA NORRIA DRIVE THRU	14085 4		X ✓		FIRE PROTECTION SYSTEMS PERMIT 4	202434 4	\$150.00 4
09/14/16	PERLA CORTEZ PARTY PLACE RENTALS	14086 4	X ✓			BUSINESS OCCUPANCY 4	202434 4	\$75.00 4
09/14/16	JOSE NAVEJA HAPPY KIDS LEARNING CENTER	14087 4	X ✓			BUSINESS OCCUPANCY 4	202434 4	\$75.00 4
09/14/16	ADOLFO CEDILLO LA VIGA	14088 4	X ✓			BUSINESS OCCUPANCY 4	202434 4	\$75.00 4
09/14/16	ALEJANDRO PORTES RASPA STAND	14089 4	X ✓			BUSINESS OCCUPANCY 4	202434 4	\$75.00 4
09/14/16	RAFAEL RODRIGUEZ AMIGO'S TOWING	14090 4	X ✓			BUSINESS OCCUPANCY 4	202434 4	\$75.00 4
09/14/16	NORA AGUILAR	14091 4	X ✓			BURN PERMIT 4	202434 4	\$25.00 4
09/14/16	ESTELA MORENO	14092 4	X ✓			BURN PERMIT 4	202434 4	\$25.00 4
09/14/16	MARIA SANDOVAL	14093 4	X ✓			BURN PERMIT 4	202434 4	\$25.00 4
09/14/16	ANNABEL TELLEZ	14094 4	X ✓			BURN PERMIT 4	202434 4	\$25.00 4
09/15/16	EVANGELINA RUBIO	14095 4	X ✓			BURN PERMIT 4	202689 4	\$25.00 4

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09/15/16	ALFONSO GARCIA	14096 x	X ✓		BURN PERMIT Δ	202689 Δ	\$25.00 Δ
09/15/16	APOLONIO ORTIZ	14097 Δ	X ✓		BURN PERMIT Δ	202689 Δ	\$25.00 Δ
09/15/16	SYLVIA JOLLIFF	14098 Δ	X ✓		BURN PERMIT Δ	202689 Δ	\$25.00 Δ
09/15/16	ESTER SILVA	14099 Δ	X ✓		BURN PERMIT Δ	202689 Δ	\$25.00 Δ
09/19/16	JOSE ENRIQUEZ APT COMPLEX	14100 Δ		X ✓	BUSINESS OCCUPANCY Δ	202690 Δ	\$75.00 Δ
09/19/16	MARIA A. TREVINO	14101 Δ	X ✓		BURN PERMIT Δ	202690 Δ	\$25.00 Δ
09/20/16	ALLEN R. JACKSON	14102 Δ		X ✓	COMMERCIAL BURN PERMIT Δ	202691 Δ	\$100.00 Δ
09/20/16	BRENDA V. ALFARO	14103 Δ	X ✓		BURN PERMIT Δ	202691 Δ	\$25.00 Δ
09/20/16	SOCORRO LUNA	14104 Δ		X ✓	BURN PERMIT Δ	202691 Δ	\$25.00 Δ
09/20/16	LUPITA GALLEGOS EVENT CENTER	14105 Δ	X ✓		BUSINESS OCCUPANCY Δ	202691 Δ	\$75.00 Δ
09/20/16	MELISSA VILLARREAL VILLARREAL PAVING & DEMOLITION	14106 Δ		X ✓	COMMERCIAL BURN PERMIT Δ	202691 Δ	\$100.00 Δ
09/20/16	CLAUDIA MONTELONGO	14107 Δ	X ✓		BURN PERMIT Δ	202691 Δ	\$25.00 Δ
09/20/16	ELIAZAR BARRERA	14108 Δ	X ✓		DUPLICATE PERMIT Δ	202691 Δ	\$5.00 Δ
09/20/16	ONESIMO FLORES JR.	14109 Δ	X ✓		DUPLICATE PERMIT Δ	202691 Δ	\$5.00 Δ
09/20/16	XAVIER KURUPASSERIL	14110 Δ	X ✓		DUPLICATE PERMIT Δ	202691 Δ	\$5.00 Δ
09/21/16	FELIPE CONTRERAS F & G DRIVE THRU	14111 Δ	X ✓		BUSINESS OCCUPANCY Δ	202692 Δ	\$75.00 Δ
09/21/16	FEDERICO ROBLES	14112 Δ	X ✓		BURN PERMIT Δ	202692 Δ	\$25.00 Δ
09/21/16	WILFREDO GARZA	14113 Δ		X ✓	BURN PERMIT Δ	202692 Δ	\$25.00 Δ
09/21/16	VOID Δ	14114 Δ			VOID Δ	202692 Δ	\$0.00 Δ
09/21/16	LEEROY GUERRA LEEROY'S CHICKEN & BURGER	14115 Δ	X ✓		BUSINESS OCCUPANCY Δ	202692 Δ	\$75.00 Δ
09/21/16	YESENIA S. VIDUARRI	14116 Δ	X ✓		BURN PERMIT Δ	202692 Δ	\$25.00 Δ
09/21/16	LAURA GUTIERREZ	14117 Δ	X ✓		BURN PERMIT Δ	202692 Δ	\$25.00 Δ
09/21/16	OSCAR GONZALEZ	14118 Δ		X ✓	COMMERCIAL BURN PERMIT Δ	202692 Δ	\$100.00 Δ
09/21/16	EMILY JOCSON NEW CHURCH - CONTRUCTION	14119 Δ		X ✓	BUILDING PERMIT Δ	202692 Δ	\$620.00 Δ
09/21/16	EMILY JOCSON NEW CONSTRUCTION PARISH HALL	14120 Δ		X ✓	BUILDING PERMIT Δ	202692 Δ	\$620.00 Δ

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09/21/16	MARGARITA MATA	14121 4	X✓		BURN PERMIT 4	202692 4	\$25.00 4
09/21/16	DAVID RUNGE	14122 4	X✓		BURN PERMIT 4	202692 4	\$25.00 4
09/21/16	JUAN A. BARRERA CONCRETE BUSINESS	14123 4		X✓	BUSINESS OCCUPANCY 4	202692 4	\$75.00 4
09/21/16	JOSE L. MENCHACA	14124 4	X✓		BURN PERMIT 4	202692 4	\$25.00 4
09/21/16	JOSE LUIS AGUIRRE CHURCH	14125 4		X✓	BUSINESS OCCUPANCY 4	202692 4	\$75.00 4
09/21/16	MARISOL PENA HEALTH & WALLACE	14126 4		X✓	BUSINESS OCCUPANCY 4	202692 4	\$75.00 4
09/21/16	JULIO GRANADOS IGLESIA DE CRISTO	14127 4	X✓		BUILDING PERMIT 4	202692 4	\$200.00 4
09/21/16	RAUL ORTEGA	14128 4	X✓		BURN PERMIT 4	202692 4	\$25.00 4
09/21/16	IGNACIO VEGA	14129 4	X✓		BURN PERMIT 4	202692 4	\$25.00 4
09/21/16	MARCOS CANO BARBER SHOP	14130 4	X✓		BUSINESS OCCUPANCY 4	202692 4	\$75.00 4
09/21/16	GUILLERMO SANCHEZ FOOD STAND	14131 4	X✓		BUSINESS OCCUPANCY 4	202692 4	\$75.00 4
09/21/16	PASCUALA F. RIVERA MEXICAN RESTAURANT DONA PAS	14132 4	X✓		BUSINESS OCCUPANCY 4	202692 4	\$75.00 4
09/21/16	JOSE CHAVERRIA	14133 4	X✓		BURN PERMIT 4	202692 4	\$25.00 4
09/21/16	LETICIA RAMIREZ TORTILLERIA LOS LUCKY	14134 4	X✓		BUSINESS OCCUPANCY 4	202692 4	\$75.00 4
09/22/16	FERNANDO CANTU	14135 4	X✓		COMMERCIAL BURN PERMIT 4	202773 4	\$100.00 4
09/22/16	ANTONIO DAVILA	14136 4	X✓		BURN PERMIT 4	202773 4	\$25.00 4
09/22/16	OCTAVIO GUTIERREZ	14137 4	X✓		BURN PERMIT 4	202773 4	\$25.00 4
09/22/16	JOSE A. GARCIA	14138 4	X✓		BURN PERMIT 4	202773 4	\$25.00 4
09/22/16	ROGELIO MORALES	14139 4		X✓	BURN PERMIT 4	202773 4	\$25.00 4
09/22/16	VICTOR ALVARADO	14140 4	X✓		DUPLICATE PERMIT 4	202773 4	\$5.00 4
09/22/16	JUAN ANTONIO HERNANDEZ	14141 4	X✓		BURN PERMIT 4	202773 4	\$25.00 4
09/22/16	THOMAS MORRIS	14142 4	X✓		COMMERCIAL BURN PERMIT 4	202773 4	\$100.00 4
09/22/16	ISABEL GALINDO	14143 4		X✓	BURN PERMIT 4	202773 4	\$25.00 4
09/22/16	SONIA PORTILLO	14144 4	X✓		DUPLICATE PERMIT 4	202773 4	\$5.00 4
09/22/16	BERTA MEDELLIN	14145 4	X✓		BURN PERMIT 4	202773 4	\$25.00 4

09/22/16	JUANITA HERRERA	14146 4	X [✓]			BURN PERMIT 4	202773 ⁴	\$25.00 ⁴
09/23/16	JUAN OCANAS	14147 4	X [✓]			DUPLICATE PERMIT 4	202774 ⁴	\$5.00 ⁴
09/23/16	SAMUEL MORIN	14148 4		X [✓]		COMMERCIAL BURN PERMIT 4	202774 ⁴	\$100.00 ⁴
09/23/16	JESSE HIRSCHMANN	14149 4		X [✓]		BURN PERMIT 4	202774 ⁴	\$25.00 ⁴
09/23/16	DANNY ALVARADO	14150 4	X [✓]			BURN PERMIT 4	202774 ⁴	\$25.00 ⁴
09/23/16	ABELINA ELLEDGE	14151 4	X [✓]			BURN PERMIT 4	202774 ⁴	\$25.00 ⁴
09/23/16	MARTIN SALINAS	14152 4	X [✓]			BURN PERMIT 4	202774 ⁴	\$25.00 ⁴
09/23/16	RAFAELA TORRES	14153 4	X [✓]			BURN PERMIT 4	202774 ⁴	\$25.00 ⁴
09/23/16	ELOY PULIDO	14154 ⁴	X [✓]			BURN PERMIT 4	202774 ⁴	\$25.00 ⁴
09/23/16	NORBERTO CASTILLO	14155 4	X [✓]			BURN PERMIT 4	202774 ⁴	\$25.00 ⁴
09/23/16	GUADALUPE YBARRA	14156 4	X [✓]			BURN PERMIT 4	202774 ⁴	\$25.00 ⁴
09/23/16	DIANA DUARTE	14157 4	X [✓]			BURN PERMIT 4	202774 ⁴	\$25.00 ⁴
09/26/16	OSCAR LOPEZ	14158 4	X [✓]			BURN PERMIT 4	202929 ⁴	\$25.00 ⁴
09/26/16	CHRISTINA RODRIGUEZ	14159 4	X [✓]			BURN PERMIT 4	202929 ⁴	\$25.00 ⁴
09/26/16	FRANCISCO SANDOVAL	14160 4	X [✓]			BURN PERMIT 4	202929 ⁴	\$25.00 ⁴
09/26/16	TEXAS G & S INVESTMENTS	14161 4		X [✓]		BUSINESS OCCUPANCY 4	202929 ⁴	\$75.00 ⁴
09/27/16	ROSENDO SALINAS TAQUERIA	14162 4	X [✓]			BUILDING PERMIT 4	202931 ⁴	\$200.00 ⁴
09/27/16	ELVIRA SUSTAITA	14163 4		X [✓]		BURN PERMIT 4	202931 ⁴	\$25.00 ⁴
09/27/16	MARIVEL ORTIZ	14164 4	X [✓]			BURN PERMIT 4	202931 ⁴	\$25.00 ⁴
09/27/16	PAT CHAPA	14165 4	X [✓]			COMMERCIAL BURN PERMIT 4	202931 ⁴	\$100.00 ⁴
09/27/16	JUAN PORTES	14166 4	X [✓]			DUPLICATE PERMIT (2) 4	202931 ⁴	\$10.00 ⁴
09/27/16	SERGIO A. GONZALEZ	14167 4		X [✓]		COMMERCIAL BURN PERMIT 4	202931 ⁴	\$100.00 ⁴
09/27/16	SERGIO A. GONZALEZ	14168 4		X [✓]		COMMERCIAL BURN PERMIT 4	202931 ⁴	\$100.00 ⁴
09/27/16	SERGIO A. GONZALEZ	14169 4		X [✓]		COMMERCIAL BURN PERMIT 4	202931 ⁴	\$100.00 ⁴
09/28/16	SETH HIRSCHMANN	14170 ⁴	X [✓]			BURN PERMIT 4	202930 ⁴	\$25.00 ⁴

XLF

09/28/16	OSVALDO CANTU RASPA STAND	14171 4	X ✓			BUSINESS OCCUPANCY _A	202930 4	\$75.00 4
09/28/16	GRISelda CALDERON FOSTER HOME	14172 4		X ✓		BUSINESS OCCUPANCY _A	202930 4	\$75.00 4
09/28/16	LAZARO BRIONES STORE	14173 4	X ✓			BUSINESS OCCUPANCY _A	202930 4	\$75.00 4
09/28/16	JORGE R. CASTRO AMIGOS Y FAMILIA A.D.C. INC	14174 4		X ✓		BUSINESS OCCUPANCY _A	202930 4	\$75.00 4
09/28/16	LEONARDO CAMARILLO	14175 4		X ✓		BURN PERMIT _A	202930 4	\$25.00 4
09/28/16	ERIC SAENZ	14176 4	X ✓			BURN PERMIT _A	202930 4	\$25.00 4
09/28/16	ARMINDA MARES TAX OFFICE	14177 4	X ✓			BUSINESS OCCUPANCY _A	202930 4	\$75.00 4
09/28/16	CHRISTOPHER J. DESMITH	14178 4	X ✓			COMMERCIAL BURN PERMIT _A	202930 4	\$100.00 4
09/28/16	VICTOR HUGO GONZALEZ	14179 4	X ✓			BUSINESS OCCUPANCY _A	202930 4	\$75.00 4
09/28/16	A NEW ERA FIRE PROTECTION LA JOYA ISD	14180 4		X ✓		SPRINKLER SYSTEM PERMIT _A	202930 4	\$241.00 4
09/28/16	RENE CEPEDA ANGULO	14181 4	X ✓			BURN PERMIT _A	202930 4	\$25.00 4
09/28/16	JOSE ESCOBEDO	14182 4	X ✓			BURN PERMIT _A	202930 4	\$25.00 4
09/28/16	MAUREEN BROWN	14183 4	X ✓			BURN PERMIT _A	202930 4	\$25.00 4
09/28/16	HECTOR VELIZ FUTURE LEADERS LEARNING CENTER	14184 4	X ✓			BUSINESS OCCUPANCY _A	202930 4	\$75.00 4
09/28/16	EVA ESCOBEDO OMG SHOES	14185 4	X ✓			BUSINESS OCCUPANCY _A	202930 4	\$75.00 4
09/28/16	MARISELA HINOJOSA RASPA STAND	14186 4	X ✓			BUILDING PERMIT _A	202930 4	\$200.00 4
09/28/16	CECILIA ESCAMILLA SNACK STAND	14187 4	X ✓			BUSINESS OCCUPANCY _A	202930 4	\$75.00 4
09/28/16	MARIA DE PILAR RIVAS TACOS TO GO LAS PALMAS	14188 4	X ✓			BUSINESS OCCUPANCY _A	202930 4	\$75.00 4
09/28/16	DINH HUU BUI	14189 4	X ✓			BURN PERMIT _A	202930 4	\$25.00 4
09/28/16	RICHARD D. HUDDSONPILLAR	14190 4	X ✓			BURN PERMIT _A	202930 4	\$25.00 4
09/28/16	FRANCISCO J. GONZALEZ CAR WASH	14191 4	X ✓			BUSINESS OCCUPANCY _A	202930 4	\$75.00 4
09/28/16	DANIEL DIAZ JR.	14192 4	X ✓			BURN PERMIT _A	202930 4	\$25.00 4
09/28/16	MARIA E. LUGO	14193 4	X ✓			BURN PERMIT _A	202930 4	\$25.00 4
09/29/16	JESUS GARZA	14194 4	X ✓			BURN PERMIT _A	203039 4	\$25.00 4
09/29/16	JOSE DOMINGUEZ	14195 4	X ✓			BURN PERMIT _A	203039 4	\$25.00 4

110

09/29/16	ROSBE SAAVEDRA	14196			X	BURN PERMIT	203039	\$25.00
09/30/16	MARIA L. GONZALEZ	14197	X			BURN PERMIT	203040	\$25.00
09/30/16	ELIAZAR GARCIA	14198	X			BURN PERMIT	203040	\$25.00
09/30/16	BALDEMAR SALINAS	14199	X			BURN PERMIT	203040	\$25.00
09/30/16	ALDFREDO BARRERA	14200	X			BURN PERMIT	203040	\$25.00
09/30/16	ADAN SEPULVEDA	14201	X			BURN PERMIT	203040	\$25.00
09/30/16	ENEDELIA RIOJAS	14202		X		BURN PERMIT / COMMERCIAL BURN PERMIT	203040	\$125.00
09/30/16	JESUS A. CONTRERAS JC MOTORS #2	14203		X		BUSINESS OCCUPANCY	203040	\$75.00
<i>Grand Total</i>								\$1,556.00


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

Approved by:  Prepared by: Elizabeth Castro 10/3/16
 Fire Marshal Date Administrative Assistant Date

Print Name: Homero Garza 10/3/16 Print Name: Elizabeth Castro

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

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

HIDALGO COUNTY AUDITOR'S OFFICE
 APPROVED BY: 
 DATE: 10/14/16

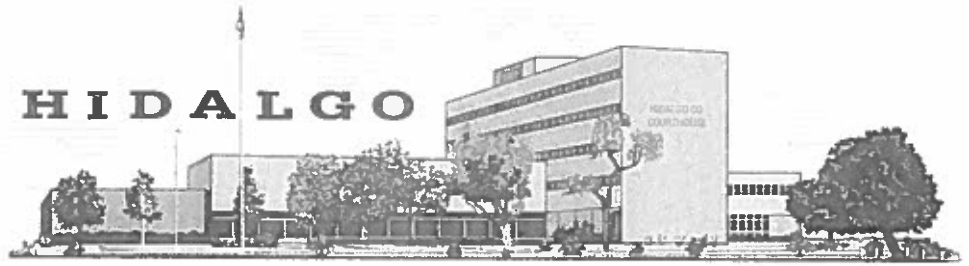
RECEIVED BY
 COUNTY AUDITOR
 2016 OCT 4 PM 4 20

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COUNTY of HIDALGO

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



EDINBURG, TEXAS 78539

November 7, 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 month of September 2016

Dear Mr. Garza:

We have conducted a limited scope review of the *Monthly Fees Report* and supporting documentation for the month of September 2016 pursuant to Local Government Code §115.002 (a) and (b). The objective of the review was to determine if fees collected were properly accounted and reported.

Scope and Methodology:

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

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

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

Methodology:

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

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

HIDALGO COUNTY DISTRICT JUDGES

LUIS M. SINGLETERRY
JUDGE, 52ND D.C.

RODOLFO DELGADO
JUDGE, 63RD D.C.

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

ROSE GUERRA PEYNA
JUDGE, 296TH D.C.

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

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

NOE GONZALEZ
JUDGE, 378TH D.C.
OVERSEER

LETICIA LOPEZ
JUDGE, 389TH D.C.

AIDA SALINAS FLORES
JUDGE, 394TH D.C.

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

JESSE CONTRERAS
JUDGE, 449TH D.C.


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

Conclusion:

Total collections for the month of September 2016 were 11,556.00. Based on the results of our review, we have concluded that generally fees collected were properly accounted and reported.

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

Respectfully,



Ray Eufrazio, CPA
County Auditor

cc: Valde Guerra, County Executive Officer

HIDALGO COUNTY DISTRICT JUDGES

LUIS M SINGLETERRY
JUDGE, 92ND D.C.

RODOLFO DELGADO
JUDGE, 13TH D.C.

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

ROSE GUERRA REYNA
JUDGE, 204TH D.C.

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

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

NOE GONZALEZ
JUDGE, 370TH D.C.
OVERSEER

LETHIA LOPEZ
JUDGE, 388TH D.C.

ADA SALINAS FLORES
JUDGE, 398TH D.C.

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

JESSE CONTRERAS
JUDGE, 441ST D.C.

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

PBC

Part I: RECAP OF COLLECTIONS

A. TOTAL CASH COLLECTED

\$45,210.00

1. ON-SITE SEWAGE DISPOSAL INSPECTION PERMIT FEES

a. INSTALLATION PERMIT FEE

1. EDINBURG	<u>\$15,555.00</u>	<i>X13</i>
2. MISSION	<u>S-</u>	
3. WESLACO	<u>S-</u>	

\$15,555.00 *X13*

b. FINAL INSPECTION PERMIT FEE

1. EDINBURG	<u>\$10,980.00</u>	<i>X13</i>
2. MISSION	<u>S-</u>	
3. WESLACO	<u>S-</u>	

\$10,980.00 *X10, X13*

2. RESTAURANT INSPECTION FEE

\$18,675.00 *X12*

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)

\$45,210.00

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

Name of Fee Collected	Fee Amt.	Statute Ref.	# Issued	GL Account Number	Amount Collected
LOCAL FEES					
Installation Permit Fee	\$75	HSC § 366.001 (A)	<u>183</u> <i>X7</i>	1100-345-21-340-000-0-000	<u>\$13,725.00</u> <i>X7, X8</i>
Final Inspection Permit Fee	\$60	HSC § 366.001 (A)	<u>183</u> <i>X9</i>	1100-345-25-340-000-0-000	<u>\$10,980.00</u> <i>X10, X11</i>
Restaurant Inspection Fee	\$150, \$125, \$100	HSC § 437.012	<u>188</u> <i>X5</i>	1100-345-22-340-000-0-000	<u>\$18,675.00</u> <i>X3, X4</i>
Food Handler's Certificate Fee	\$10	HSC § 438.047	<u>0</u>	1100-345-23-340-001-0-000	<u>S-</u>
Mobile Unit Decal Fee	\$5	HSC § 121.006 (a)	<u>0</u>	1100-345-24-340-000-0-000	<u>S-</u>

STATE FEES

TCEQ Waste Water Fee	\$10	HSC § 367.010	<u>183</u> <i>X7</i>	1100-207-20-000-002-0-000	<u>\$1,830.00</u> <i>X7, X9</i>
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TOTAL AMOUNT DUE TO THE COUNTY TREASURER:

\$45,210.00 *X12-X13*

variance should => "0"

Mlleal

PREPARED BY

9/13/16

DATE

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

9/13/16
DATE

Elyardo Ramos
HEALTH DEPARTMENT DIRECTOR

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

HIDALGO COUNTY AUDITOR'S OFFICE:
APPROVED BY: *[Signature]*
DATE: *9/22/16*

X1

RECEIVED
COUNTY CLERK
SEP 19 2016

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

RECEIVED
COUNTY AUDITOR'S OFFICE
2016 OCT 17 PM 4:27
PBC

Part I: RECAP OF COLLECTIONS

A. TOTAL CASH COLLECTED

\$38,475.00

1. ON-SITE SEWAGE DISPOSAL INSPECTION PERMIT FEES

a. INSTALLATION PERMIT FEE

1. EDINBURG \$12,750.00
2. MISSION \$-
3. WESLACO \$-

\$12,750.00

b. FINAL INSPECTION PERMIT FEE

1. EDINBURG \$9,000.00
2. MISSION \$-
3. WESLACO \$-

\$9,000.00

2. RESTAURANT INSPECTION FEE

\$16,725.00

3. FOOD HANDLER'S CERTIFICATE FEES

\$-

4. MOBILE UNIT DECAL FEES

\$-

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

\$38,475.00

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

Name of Fee Collected	Fee Amt.	Statute Ref.	# Issued	GL Account Number	Amount Collected
LOCAL FEES					
Installation Permit Fee	\$75	HSC § 366.001 (A)	150	1100-345-21-340-000-0-000	\$11,250.00
Final Inspection Permit Fee	\$60	HSC § 366.001 (A)	150	1100-345-25-340-000-0-000	\$9,000.00
Restaurant Inspection Fee	\$150, \$125, \$100	HSC § 437.012	172	1100-345-22-340-000-0-000	\$16,725.00
Food Handler's Certificate Fee	\$10	HSC § 438.047	0	1100-345-23-340-001-0-000	\$-
Mobile Unit Decal Fee	\$5	HSC § 121.006 (a)	0	1100-345-24-340-000-0-000	\$-

STATE FEES

TCEQ Waste Water Fee \$10 HSC § 367.010 150 1100-207-20-000-002-0-000 \$1,500.00

TOTAL AMOUNT DUE TO THE COUNTY TREASURER:

\$38,475.00

variance should => "0"

Muleal

PREPARED BY

10/17/16

DATE

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

10/17/16
DATE

Elyardo Roman
HEALTH DEPARTMENT DIRECTOR

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

HIDALGO COUNTY AUDITOR'S OFFICE

APPROVED BY: [Signature]
DATE: 11/1/16

COUNTY of HIDALGO

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



EDINBURG, TEXAS 78539

November 7, 2016

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

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

Dear Mr. Olivarez:

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

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

HIDALGO COUNTY DISTRICT JUDGES

LUIS M SINGLETERRY
JUDGE, 12th D.C.

RODOLFO DELGADO
JUDGE, 33rd D.C.

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

ROSE GUERRA REYNA
JUDGE, 204th D.C.

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

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

NOE GONZALEZ
JUDGE, 376th D.C.
OVERSEER

LETICIA LOPEZ
JUDGE, 349th D.C.

AIDA SALINAS FLORES
JUDGE, 394th D.C.

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

JESSE CONTRERA
JUDGE, 449th D.C.

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

Conclusion:

Total collections for the months of August 2016 and September 2016 were \$45,210.00 and \$38,475.00, respectively. Based on the results of our review, we have concluded that fees collected were properly accounted and reported.

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

Respectfully,



Ray Euffacio, CPA
County Auditor

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

HIDALGO COUNTY DISTRICT JUDGES

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

RODOLFO DELGADO
JUDGE, 13th D.C.

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

ROSE GUERRA REYNA
JUDGE, 204th D.C.

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

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

NOE GONZALEZ
JUDGE, 370th D.C.
DIVERSFER

LETICIA LOPEZ
JUDGE, 389th D.C.

ADA SALINAS FLORES
JUDGE, 398th D.C.

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

JESSE CONTRERAS
JUDGE, 449th D.C.

HIDALGO COUNTY LAW LIBRARY
MONTHLY FEES REPORT
FOR THE MONTH ENDED September 30, 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)
		BEG #	END #		Receipt Amount	Receipt No.	Receipt Date	
1	1-Sep-16	58876 ✓	58888 ✓	\$ 55.50	\$ 55.50	202107	09/02/16	-
2	2-Sep-16	58889 ✓	58895 ✓	\$ 25.25	25.25	202157	09/07/16	-
3	3-Sep-16	0	0	\$ -				-
4	4-Sep-16	0	0	\$ -				-
5	5-Sep-16	Holiday	0	\$ -				-
6	6-Sep-16	58896 ✓	58905 ✓	\$ 65.00	65.00	202158	09/07/16	-
7	7-Sep-16	58906 ✓	58916 ✓	\$ 35.00	35.00	202189	09/08/16	-
8	8-Sep-16	58917 ✓	58931 ✓	\$ 100.75	100.75	202249	09/09/16	-
9	9-Sep-16	58932 ✓	58937 ✓	\$ 43.00	43.00	202303	09/12/16	-
10	10-Sep-16	0	0	\$ -				-
11	11-Sep-16	0	0	\$ -				-
12	12-Sep-16	58938 ✓	58946 ✓	\$ 39.75	39.75	202358	09/13/16	-
13	13-Sep-16	58947 ✓	58954 ✓	\$ 76.25	76.25	202420	09/15/16	-
14	14-Sep-16	58955 ✓	58964 ✓	\$ 59.00	59.00	202480	09/16/16	-
15	15-Sep-16	58965 ✓	58976 ✓	\$ 53.25	53.25	202481	09/16/16	-
16	16-Sep-16	58977 ✓	58987 ✓	\$ 46.25	46.25	202512	09/19/16	-
17	17-Sep-16	0	0	\$ -				-
18	18-Sep-16	0	0	\$ -				-
19	19-Sep-16	58988 ✓	59000 ✓	\$ 78.25	78.25	202598	09/20/16	-
20	20-Sep-16	59001 ✓	59011 ✓	\$ 49.75	49.75	202659	09/22/16	-
21	21-Sep-16	59012 ✓	59020 ✓	\$ 67.25	67.25	202660	09/22/16	-
22	22-Sep-16	59021 ✓	59030 ✓	\$ 51.50	51.50	202715	09/23/16	-
23	23-Sep-16	59031 ✓	59041 ✓	\$ 80.25	80.25	202771	09/26/16	-
24	24-Sep-16	0	0	\$ -				-
25	25-Sep-16	0	0	\$ -				-
26	26-Sep-16	59042 ✓	59053 ✓	\$ 57.75	57.75	202817	09/26/16	-
27	27-Sep-16	59054 ✓	59065 ✓	\$ 63.00	63.00	202852	09/28/16	-
28	28-Sep-16	59066 ✓	59083 ✓	\$ 110.50	110.50	203034	10/03/16	-
29	29-Sep-16	59084 ✓	59092 ✓	\$ 29.50	29.50	203035	10/03/16	-
30	30-Sep-16	59093 ✓	59108 ✓	\$ 138.25	138.25	203036	10/03/16	-
31	1-Oct-16	0	0	\$ -				-

TOTAL RECEIPTS AND FUNDS COLLECTED 1,325.00
 LESS: REIMBURSEMENTS 0.00
 TOTAL REVENUE COLLECTIONS 1,325.00

FOR RECEIPT #(s):

2016 OCT 4 PM 5:01
 RECEIVED BY
 COUNTY AUDITOR

PART II: SUMMARY OF YEARLY COLLECTIONS:

January	\$ 949.00	July	\$ 1,183.75
February	\$ 1,201.50	August	\$ 1,196.75
March	\$ 1,278.25	September	\$ 1,325.00
April	\$ 1,148.00	October	\$ -
May	\$ 978.25	November	\$ -
June	\$ 1,199.25	December	\$ -
(1) Subtotal	\$ 6,754.25	(2) Subtotal	\$ 3,705.50

HIDALGO COUNTY AUDITOR'S OFFICE
 APPROVED BY: *[Signature]*
 DATE: 10/11/16

Total (1+2) \$ 10,459.75

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

[Signature]
 LAW LIBRARIAN OF HIDALGO COUNTY, TX

XI

**HIDALGO COUNTY LAW LIBRARY
MONTHLY FEES REPORT
FOR THE MONTH ENDED**

October 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)
		BEG #	END #		Receipt Amount	Receipt No.	Receipt Date	
1	1-Oct-16	59111 ✓	59120 ✓	\$ 54.75	\$ 54.75	203098	10/05/16	-
2	2-Oct-16	59121 ✓	59126 ✓	\$ 58.75	58.75	203099	10/05/16	-
3	3-Oct-16	0	0	\$ -				-
4	4-Oct-16	0	0	\$ -				-
5	5-Oct-16	59127 ✓	59132 ✓	\$ 70.00	70.00	203233	10/06/16	-
6	6-Oct-16	59133 ✓	59140 ✓	\$ 55.75	55.75	203317	10/11/16	-
7	7-Oct-16	59141 ✓	59148 ✓	\$ 37.00	37.00	203318	10/11/16	-
8	8-Oct-16	0	0	\$ -				-
9	9-Oct-16	0	0	\$ -				-
10	10-Oct-16	HOLIDAY ✓	0	\$ -				-
11	11-Oct-16	59149 ✓	59163 ✓	\$ 98.25	98.25	203345	10/12/16	-
12	12-Oct-16	59164 ✓	59180 ✓	\$ 92.25	92.25	203395	10/13/16	-
13	13-Oct-16	59181 ✓	59184 ✓	\$ 64.00	64.00	203475	10/18/16	-
14	14-Oct-16	59185 ✓	59191 ✓	\$ 64.75	64.75	203490	10/18/16	-
15	15-Oct-16	0	0	\$ -				-
16	16-Oct-16	0	0	\$ -				-
17	17-Oct-16	59192 ✓	59201 ✓	\$ 132.50	132.50	203491	10/18/16	-
18	18-Oct-16	59202 ✓	59210 ✓	\$ 55.25	55.25	203619	10/20/16	-
19	19-Oct-16	59211 ✓	59215 ✓	\$ 39.25	39.25	203621	10/20/16	-
20	20-Oct-16	59216 ✓	59224 ✓	\$ 41.00	41.00	203789	10/25/16	-
21	21-Oct-16	59225 ✓	59230 ✓	\$ 36.75	36.75	203790	10/25/16	-
22	22-Oct-16	0	0	\$ -				-
23	23-Oct-16	0	0	\$ -				-
24	24-Oct-16	59231 ✓	59235 ✓	\$ 34.25	34.25	203791	10/25/16	-
25	25-Oct-16	59236 ✓	59241 ✓	\$ 44.25	44.25	203825	10/26/16	-
26	26-Oct-16	59242 ✓	59245 ✓	\$ 25.75	25.75	203951	10/28/16	-
27	27-Oct-16	59246 ✓	59250 ✓	\$ 18.25	18.25	203952	10/28/16	-
28	28-Oct-16	59251 ✓	59252 ✓	\$ 24.50	24.50	204018	11/01/16	-
29	29-Oct-16	0	0	\$ -				-
30	30-Oct-16	0	0	\$ -				-
31	31-Oct-16	59253 ✓	59258 ✓	\$ 38.00	38.00	204019	11/01/16	-

RECEIVED BY
 COUNTY AUDITOR
 2016 NOV 1 PM 11:08

TOTAL RECEIPTS AND FUNDS COLLECTED 1,085.25 0.00
 LESS: REIMBURSEMENTS 0.00 FOR RECEIPT #(s):
TOTAL REVENUE COLLECTIONS 1,085.25 *x24*

PART II: SUMMARY OF YEARLY COLLECTIONS:

January	\$ 949.00	July	\$ 1,183.75	AUDITED BY: THE HIDALGO COUNTY AUDITOR'S OFFICE DATE: <i>Ans 11/7/16</i> <i>L.C. 11/7/16</i>
February	\$ 1,201.50	August	\$ 1,196.75	
March	\$ 1,278.25	September	\$ 1,325.00	
April	\$ 1,148.00	October	\$ 1,085.25	
May	\$ 978.25	November	\$ -	
June	\$ 1,199.25	December	\$ -	
(1) Subtotal	<u>\$ 6,754.25</u>	(2) Subtotal	<u>\$ 4,790.75</u>	Total (1+2) <u>\$ 11,545.00</u>

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


 LAW LIBRARIAN OF HIDALGO COUNTY, TX

X

COUNTY OF HIDALGO

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



EDINBURG, TEXAS 78539

November 7, 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 September 2016 and October 2016

Dear Ms. Chapa:

We have conducted a limited scope review of the *Monthly Fees Reports* and supporting documentation for the months of September 2016 and October 2016 pursuant to Local Government Code §115.002 (a) and (b). The objective of the review was to determine if fees collected were properly accounted and reported.

Scope:

The scope of our review was limited to collections reported by your office on the *Monthly Fees Reports* for the months of September 2016 and October 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 reports and applicable supporting documentation were received within five days after the last day of the month pursuant to Local Government Code §114.001 (b).
- Verified the signature on the *Monthly Fees Reports* to ensure that the reports were signed by an authorized signatory as documented on the "Authorized Signatories Form."
- Verified the mathematical accuracy of the *Monthly Fees Reports* by footing and cross-footing the reports.
- Reviewed receipts issued to determine if proper fee amounts were collected and reported.
- Verified 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

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

RODOLFO DELGADO
JUDGE, 93RD D.C.

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

ROSE GUERRA RETNA
JUDGE, 206TH D.C.

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

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

NOE GONZALEZ
JUDGE, 376TH D.C.
OVERSEER

LETICIA LOPEZ
JUDGE, 389TH D.C.

ADA BALINAS FLORES
JUDGE, 394TH D.C.

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

JESSE CONTRERA
JUDGE, 449TH D.C.

Ms Angie Chapa
November 7, 2016
Page 2 of 2

- 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 September 2016 and October 2016 were \$1,325.00 and \$1,085.25, 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, 92ND D.C.

RODOLFO DELGADO
JUDGE, 93RD D.C.

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

ROSE GUERRA REYNA
JUDGE, 208TH D.C.

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

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

NOE OCHIALEZ
JUDGE, 379TH D.C.
OVERSEER

LETICIA LOPEZ
JUDGE, 389TH D.C.

AIDA SALINAS FLORES
JUDGE, 398TH D.C.

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

JESSE CONTRERAS
JUDGE, 449TH D.C.

**HIDALGO COUNTY PLANNING DEPARTMENT
MONTHLY FEES REPORT
FOR THE MONTH OF: JULY 2016**

Part I: RECAP OF COLLECTIONS

A. TOTAL CASH COLLECTED		\$ 43,483.74
1 HELD IN ESCROW		
a. EDINBURG	\$ 8,015.00 <i>x2</i>	
b. MISSION	\$ -	
c. WESLACO	\$ -	\$ 8,015.00
2 UTILITY CERTIFICATE FEE		
a. EDINBURG	\$ 4,320.00 <i>x3</i>	
b. MISSION	\$ 3,180.00 <i>x4</i>	
c. WESLACO	\$ 3,780.00 <i>x5</i>	\$ 11,280.00
3 SUBDIVISION FEES		
a. EDINBURG	\$ 24,188.74 <i>x2</i>	
b. MISSION	\$ -	
c. WESLACO	\$ -	\$ 24,188.74
TOTAL AMOUNT DUE TO THE COUNTY TREASURER:		\$ 43,483.74

AUDITED BY: THE HIDALGO COUNTY AUDITOR'S OFFICE
DATE: 9-1-16
J.C. 10/17/16

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

Name of Fee Collected	Statutory Reference	Fee Amt.	GL Account Number	Amount Collected
1/3 Paving Escrow			Account is Determined per Project	\$ -
Septic Tank-Held in Escrow	LGC § 232.027	\$1500/septic	1100-211-00-000-018-0-000	\$ 8,015.00 <i>x3</i>
Other-Held in Escrow			1100-211-00-000-026-0-000	\$ -
Utility Subdivision Fees	LGC § 232.028(g) 8/7/07 CT Approval	\$30	1100-341-30-210-003-0-000	\$ 11,280.00 <i>x3, x5</i>
Subdivision Fees	LGC § 232.0021 11/29/2011 CT	Varies per acreage	1100-341-30-210-001-0-000	\$ 24,188.74 <i>x3</i>
TOTAL AMOUNT DUE TO THE COUNTY TREASURER:				\$ 43,483.74

variance should => "0"

PREPARED BY:

Howell-Castillo

DATE PREPARED: August 5, 2016

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

RECEIVED

AUG 08 2016

DIRECTOR OF PLANNING

DATE

JJC 8-5-16

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

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

Part III: SUMMARY OF FEES COLLECTED

1 HELD IN ESCROW

a. 1/3 PAVING	\$	-		
b. SEPTIC TANK	\$	8,015.00	From x3	
c. OTHER	\$	-		
				\$ 8,015.00

^

2 UTILITY CERTIFICATE FEE

\$ 11,280.00

3 SUBDIVISION FEES

a. FILING/REVIEW FEE	\$	1,655.00		
b. 2% INSPECTION FEE	\$	22,298.74	x3	
c. MAPS	\$	35.00		
d. SUBD. RULES BOOK	\$	-		
e. OTHER	\$	200.00		
				\$ 24,188.74

^

TOTAL AMOUNT COLLECTED

\$ 43,483.74

^

**HIDALGO COUNTY PLANNING DEPARTMENT
MONTHLY FEES REPORT
FOR THE MONTH OF: AUGUST 2016**

Part I: RECAP OF COLLECTIONS

A. TOTAL CASH COLLECTED			\$ 143,622.84
1 HELD IN ESCROW	<i>From</i>		
a. EDINBURG	\$ 111,789.25	<i>x 2</i>	
b. MISSION	\$ -		
c. WESLACO	\$ -		\$ 111,789.25
2 UTILITY CERTIFICATE FEE			
a. EDINBURG	\$ 5,280.00	<i>x 3</i>	
b. MISSION	\$ 3,480.00	<i>x 4</i>	
c. WESLACO	\$ 4,650.00	<i>x 5</i>	\$ 13,410.00
3 SUBDIVISION FEES			
a. EDINBURG	\$ 18,423.59	<i>x 2</i>	
b. MISSION	\$ -		
c. WESLACO	\$ -		\$ 18,423.59
TOTAL AMOUNT DUE TO THE COUNTY TREASURER:			\$ 143,622.84

AUDITED BY: THE HIDALGO COUNTY AUDITOR'S OFFICE
DATE: 9/10/16
J. Castillo

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

Name of Fee Collected	Statutory Reference	Fee Amt.	GL Account Number	Amount Collected
1/3 Paving Escrow			Account is Determined per Project	\$ 21,089.25 <i>x 3</i>
Septic Tank-Held in Escrow	LGC § 232.027	\$1500/septic	1100-211-00-000-018-0-000	\$ 90,700.00 <i>x 3</i>
Other-Held in Escrow			1100-211-00-000-026-0-000	\$ -
Utility Subdivision Fees	LGC § 232.028(g) 8/7/07 CT Approval	\$30	1100-341-30-210-003-0-000	\$ 13,410.00 <i>x 3</i>
Subdivision Fees	LGC § 232.0021 11/29/2011 CT	Varies per acreage	1100-341-30-210-001-0-000	\$ 18,423.59 <i>x 3</i>
TOTAL AMOUNT DUE TO THE COUNTY TREASURER:				\$ 143,622.84

variance should => "0"

PREPARED BY:

Glenn Castillo

DATE PREPARED: September 12, 2016

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

RECEIVED

SEP 13 2016

77
DIRECTOR OF PLANNING

9-12-16
DATE

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

Part III: SUMMARY OF FEES COLLECTED

1 HELD IN ESCROW

- a. 1/3 PAVING
- b. SEPTIC TANK
- c. OTHER

	\$ 21,089.25	}	From		
	\$ 90,700.00	}	x3		
	\$ -	}			
				\$ 111,789.25	To x1

2 UTILITY CERTIFICATE FEE

	\$ 13,410.00	From x1
--	--------------	------------

3 SUBDIVISION FEES

- a. FILING/REVIEW FEE
- b. 2% INSPECTION FEE
- c. MAPS
- d. SUBD. RULES BOOK
- e. OTHER

	\$ 1,085.00	}	x3		
	\$ 17,103.59	}			
	\$ 35.00	}			
	\$ -	}		\$ 18,423.59	To x1
	\$ 200.00	}			

TOTAL AMOUNT COLLECTED

\$ 143,622.84
 x1

COUNTY *of* HIDALGO

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



EDINBURG, TEXAS 78539

November 7, 2016

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

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

Dear Mr. Arredondo:

We conducted a review of the Planning Department's *Monthly Fees Report* and all supporting documentation for the months of July 2016 and August 2016 in accordance with Local Government Code §115.002(a) and (b). The objective of the review was to determine whether collections were properly accounted and reported.

Scope:

The scope of our review was limited to collections reported by your office on the *Monthly Fees Report* for the 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 improvements could be made.

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

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

Methodology:

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

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

HIDALGO COUNTY DISTRICT JUDGES

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

RODOLFO DELGADO
JUDGE, 93RD D.C.

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

ROSE GUERRA REYNA
JUDGE, 204TH D.C.

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

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

NOE GONZALEZ
JUDGE, 370TH D.C.
OVERSEER

LETICIA LOPEZ
JUDGE, 385TH D.C.

AIDA SALINAS FLORES
JUDGE, 398TH D.C.

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

JESSE CONTRERA
JUDGE, 448TH D.C.

Mr. T.J. Arredondo
November 7, 2016
Page 2 of 2


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

Conclusion:

Total collections for the months of July 2016 and August 2016 were \$43,483.74 and \$143,622.84, 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 call Ricardo Nuñez, Internal Auditor I, at 318-2511 ext. 4644, Letty Chavez, Compliance Audit Supervisor, at ext. 4651, Arcy B. Duran, CPA, Director of Audit, at ext. 4645, Linda Fong, First Assistant Auditor, at ext. 4668, or me at ext. 4604.

Respectfully,



Ray Eufrazio, CPA
County Auditor

cc: Walde Guerra, County Executive Officer

HIDALGO COUNTY DISTRICT JUDGES

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

RODOLFO DELGADO
JUDGE, 93RD D.C.

J. R. "BOBBY" FLORES
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JUDGE, 430TH D.C.

JESSE CONTRERAS
JUDGE, 449TH D.C.

HIDALGO COUNTY, TEXAS
 DELTA LAKE PARK, PRECINCT 1
 MONTHLY REPORT FOR THE MONTH ENDING
 September 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	9/1/2016			\$ -	\$ -			2110
2	9/2/2016			\$ -	\$ -			2110
3	9/3/2016			\$ -	\$ -			2110
4	9/4/2016 ✓	316766 ↙	316784	19 ↘	\$ 38.00	9/6/2016	202428 ↙	21102511 ↘
5	9/5/2016			\$ -	\$ -			2110
6	9/6/2016			\$ -	\$ -			2110
7	9/7/2016			\$ -	\$ -			2110
8	9/8/2016			\$ -	\$ -			2110
9	9/9/2016			\$ -	\$ -			2110
10	9/10/2016			\$ -	\$ -			2110
11	9/11/2016 ✓	316785 ↘	316813	29 ↙	\$ 58.00	9/12/2016	202429 ↙	21102512 ↘
12	9/12/2016			\$ -	\$ -			2110
13	9/13/2016			\$ -	\$ -			2110
14	9/14/2016			\$ -	\$ -			2110
15	9/15/2016			\$ -	\$ -			2110
16	9/16/2016			\$ -	\$ -			2110
17	9/17/2016			\$ -	\$ -			2110
18	9/18/2016 ✓	316814 ↘	316856	43 ↙	\$ 86.00	9/20/2016	202738 ↙	21102513 ↘
19	9/19/2016			\$ -	\$ -			2110
20	9/20/2016			\$ -	\$ -			2110
21	9/21/2016			\$ -	\$ -			2110
22	9/22/2016			\$ -	\$ -			2110
23	9/23/2016			\$ -	\$ -			2110
24	9/24/2016			\$ -	\$ -			2110
25	9/25/2016 ✓	316857 ↘	316910	54 ↙	\$ 108.00	9/27/2016	202891 ↙	21102514 ↘
26	9/26/2016			\$ -	\$ -			2110
27	9/27/2016			\$ -	\$ -			2110
28	9/28/2016			\$ -	\$ -			2110
29	9/29/2016			\$ -	\$ 2.00	9/27/2016	202995 ↙	21102515 ↘
30	9/30/2016			\$ -	\$ -			2110
31	10/1/2016			\$ -	\$ -			2110

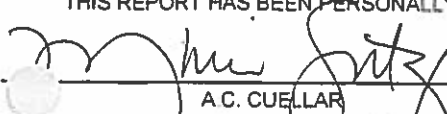
TOTAL RECEIPTS AND FUNDS COLLECTED: 145 ↘ \$ 290.00 \$290.00
 $145 \times \$2.00 = \290.00

TOTAL AMOUNT DUE TO GENERAL FUND-----1100-347-40-121-000-0-000-----	\$	290.00 ↘
LESS: TOTAL AMOUNTS REMITTED TO GENERAL FUND-----	\$	290.00
TOTAL FUNDS DUE TO THE COUNTY TREASURER-----	\$	- ↘

X32

PREPARED BY: *Alma Cadena*

DATE: 10/11/16

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
 COMMISSIONER PRCT NO. 1

HIDALGO COUNTY AUDITOR'S OFFICE
 APPROVED BY: *Bmo*
 DATE: 10/13/16

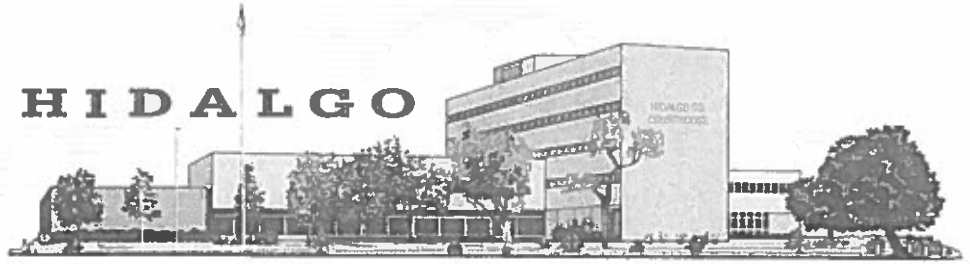
10/11/16
 DATE

Revised

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

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

November 7, 2016

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

Re: Review of Delta Lake *Monthly Fees Report* and Supporting Documentation
For the month of September 2016

Dear Commissioner Cuellar:

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

HIDALGO COUNTY DISTRICT JUDGES

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

RODOLFO DELGADO
JUDGE, 93RD D.C.

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

ROSE GUERRA REYLA
JUDGE, 206TH D.C.

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

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

NOÉ GONZALEZ
JUDGE, 370TH D.C.
OVERSEER

LETICIA LOPEZ
JUDGE, 369TH D.C.

ADA SALINAS FLORES
JUDGE, 316TH D.C.

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

JESSE CONTRERA
JUDGE, 449TH D.C.

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

Conclusion:

Total collections for the month of September 2016 were \$290.00. Based on the results of our review, we have concluded that fees collected were generally properly accounted and reported; however, the system of internal controls for the collection and safeguarding of cash requires improvement as noted in the following observation.

Observation No. 1:

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

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

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

Recommendation:

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

Please provide a written management response to the observation noted above by November 18, 2016.

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

Respectfully,



Ray Eufracio, CPA
County Auditor

cc: Valde Guerra, County Executive Officer

HIDALGO COUNTY DISTRICT JUDGES

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

RODOLFO DELGADO
JUDGE, 93RD D.C.

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

ROSE GUERRA REYNA
JUDGE, 208TH D.C.

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

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

NOE GONZALEZ
JUDGE, 376TH D.C.
OVERSEER

LETICIA LOPEZ
JUDGE, 385TH D.C.

AIDA SALINAS FLORES
JUDGE, 394TH D.C.

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

JESSE CONTRERA
JUDGE, 448TH D.C.

AUDITED BY: THE HIDALGO
COUNTY AUDITOR'S OFFICE

DATE: 9/15/16
AC 10/12/16

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

August-16
Jun-15

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-Aug	16274	16347	\$ 2,400.00	\$ 550.00	\$ 1,850.00	8-1-2016	212	00404	8/9/2016	201308	-8	\$
2	2-Aug	16348	16386	\$ 1,275.00	\$ 150.00	\$ 1,125.00	8-2-2016	212	00405	8/9/2016	201309	-7	\$
3	3-Aug	16387	16429	\$ 1,600.00	\$ 400.00	\$ 1,200.00	8-3-2016	212	00406	8/9/2016	201310	-6	\$
4	4-Aug	16430	16466	\$ 1,075.00	\$ 225.00	\$ 850.00	8-4-2016	212	00407	8/9/2016	201313	-5	\$
5	5-Aug	16647	16533	\$ 2,300.00	\$ 500.00	\$ 1,800.00	8-5-2016	212	00408	8/9/2016	201315	-4	\$
6	6-Aug							212				0	\$
7	7-Aug							212				0	\$
8	8-Aug	16534	16590	\$ 1,775.00	\$ 175.00	\$ 1,600.00	8-8-2016	212	00409	8/12/2016	201451	-4	\$
9	9-Aug	16591	16621	\$ 1,275.00	\$ 325.00	\$ 950.00	8-9-2016	212	00410	8/12/2016	201452	-5	\$
10	10-Aug	16622	16652	\$ 975.00	\$ 175.00	\$ 800.00	8-10-2016	212	00411	8/17/2016	201556	-7	\$
11	11-Aug	16653	16689	\$ 950.00	\$ 125.00	\$ 825.00	8-11-2016	212	00412	8/17/2016	201557	-6	\$
12	12-Aug	16690	16729	\$ 1,350.00	\$ 150.00	\$ 1,200.00	8-12-2016	212	00413	8/17/2016	201558	-5	\$
13	13-Aug							212				0	\$
14	14-Aug							212				0	\$
15	15-Aug	16730	16781	\$ 1,575.00	\$ 125.00	\$ 1,450.00	8-15-2016	212	00414	8/17/2016	201560	-2	\$
16	16-Aug	16782	16804	\$ 800.00	\$ 125.00	\$ 675.00	8-16-2016	212	00415	8/23/2016	201747	-7	\$
17	17-Aug	16805	16826	\$ 675.00	\$ 125.00	\$ 550.00	8-17-2016	212	00416	8/23/2016	201748	-6	\$
18	18-Aug	16827	16848	\$ 800.00	\$ 75.00	\$ 725.00	8-18-2016	212	00417	8/23/2016	201749	-5	\$
19	19-Aug	16849	16877	\$ 825.00	\$ 100.00	\$ 725.00	8-19-2016	212	00418	8/23/2016	201750	-4	\$
20	20-Aug							212				0	\$
21	21-Aug							212				0	\$
22	22-Aug	16878	16914	\$ 1,225.00	\$ 450.00	\$ 775.00	8-22-2016	212	00419	8/23/2016	201751	-1	\$
23	23-Aug	16915	16939	\$ 875.00	\$ 175.00	\$ 700.00	8-23-2016	212	00420	8/31/2016	202037	-8	\$
24	24-Aug	16940	16962	\$ 825.00	\$ 150.00	\$ 675.00	8-24-2016	212	00421	8/31/2016	202038	-7	\$
25	25-Aug	16963	16984	\$ 850.00	\$ 375.00	\$ 475.00	8-25-2016	212	00422	8/31/2016	202039	-6	\$
26	26-Aug	16985	17011	\$ 1,025.00	\$ 225.00	\$ 800.00	8-26-2016	212	00423	8/31/2016	202040	-5	\$
26	27-Aug							212				0	\$
27	28-Aug							212				0	\$
29	29-Aug	17012	17045	\$ 1,125.00	\$ 125.00	\$ 1,000.00	8-29-2016	212	00424	8/31/2016	202041	-2	\$
30	30-Aug	17046	17065	\$ 675.00	\$ 100.00	\$ 575.00	8-30-2016	212	00425	9/9/2016	202243	-10	\$
31	31-Aug	17066	17083	\$ 650.00	\$ 225.00	\$ 425.00	8-31-2016	212	00427	9/9/2016	202245	-9	\$
TOTALS			\$ 26,900.00	\$ 5,150.00	\$ 21,750.00							\$	

TOTAL AMOUNT DUE TO GENERAL FUND-----1100-322-70-121-000-0-000-----	\$	26,900.00
LESS: TOTAL AMOUNT REMITTED TO GENERAL FUND (DIRECT DEPOSIT)-----	\$	5,150.00
TOTAL FUNDS DUE TO THE COUNTY TREASURER-----	\$	21,750.00

PREPARED BY: *[Signature]*

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

APPROVED BY: *[Signature]*

9/15/16
DATE

RECEIVED

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

SEP 15 2016

COUNTY of HIDALGO

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



EDINBURG, TEXAS 78539

November 4, 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 August 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 August 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 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 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.

HIDALGO COUNTY DISTRICT JUDGES

LUIS M SINGLETERRY
JUDGE, 12th D.C.

RODOLFO DELGADO
JUDGE, 93rd D.C.

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

ROSE GUERRA REYNA
JUDGE, 206th D.C.

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

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

NOE GONZALEZ
JUDGE, 370th D.C.
OVERSEER

LETICIA LOPEZ
JUDGE, 389th D.C.

AIDA SALINAS FLORES
JUDGE, 398th D.C.

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

JESSE CONTRERAS
JUDGE, 448th D.C.

Honorable A.C. Cuellar, Jr.
November 4, 2016
Page 2 of 2

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


Conclusion:

Total collections for the month of August 2016 were \$26,900.00. Based on the results of our review, we have concluded that fees collected were generally properly accounted and reported.

However, on January 2016, February 2016, May 2016, and July 2016 we noted the Sanitation Precinct 1 Program had five missing permits. The County Auditor's Office requested that \$125.00 for the five missing permits be replenished and deposited with the County Treasurer. As of today, the funds have not been deposited. The \$125.00 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 Enfracio, CPA
County Auditor

cc: Valde Guerra, Executive Officer

HIDALGO COUNTY DISTRICT JUDGES

LUIS M. SMOLETERRY
JUDGE, 52ND D.C.

RODOLFO DELOADO
JUDGE, 93RD D.C.

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

ROSE GUERRA REYNA
JUDGE, 204TH D.C.

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

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

NOE GONZALEZ
JUDGE, 370TH D.C.
OVERSEER

LETICIA LOPEZ
JUDGE, 389TH D.C.

AIDA SALINAS FLORES
JUDGE, 398TH D.C.

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

JESSE CONTRERAS
JUDGE, 449TH D.C.

COUNTY AUDITOR'S OFFICE

DATE: 10-23-16

J. E. 11/7/16

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

Sep-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-Sep	17084	17100	\$ 825.00	\$ 175.00	\$ 350.00	9-1-2016	212	00428	9/21/2016	202622	-20	\$
2	2-Sep	17101	17144	\$ 1,250.00	\$ 150.00	\$ 1,100.00	9-2-2016	212	00429	9/21/2016	202624	-19	\$
3	3-Sep							212				0	\$
4	4-Sep							212				0	\$
5	5-Sep							212				0	\$
6	6-Sep	17145	17195	\$ 1,525.00	\$ 150.00	\$ 1,375.00	9-6-2016	212	00430	9/19/2016	202541	-13	\$
7	7-Sep	17196	17223	\$ 875.00	\$ 125.00	\$ 750.00	9-7-2016	212	00431	9/19/2016	202544	-12	\$
8	8-Sep	17224	17233	\$ 375.00	\$ 50.00	\$ 325.00	9-8-2016	212	00432	9/19/2016	202546	-11	\$
9	9-Sep	17234	17259	\$ 850.00	\$ 100.00	\$ 750.00	9-9-2016	212	00433	9/19/2016	202547	-10	\$
10	10-Sep							212				0	\$
11	11-Sep							212				0	\$
12	12-Sep	17260	17294	\$ 1,350.00	\$ 75.00	\$ 1,275.00	9-12-2016	212	00434	9/19/2016	202551	-7	\$
13	13-Sep	17295	17319	\$ 975.00	\$ 175.00	\$ 800.00	9-13-2016	212	00435	9/19/2016	202552	-6	\$
14	14-Sep	17320	17334	\$ 500.00	\$ 50.00	\$ 450.00	9-14-2016	212	00436	9/19/2016	202553	-5	\$
15	15-Sep	17335	17356	\$ 675.00	\$ 150.00	\$ 525.00	9-15-2016	212	00437	9/19/2016	202554	-4	\$
16	16-Sep	17357	17384	\$ 875.00	\$ 125.00	\$ 750.00	9-16-2016	212	00438	9/19/2016	202556	-3	\$
17	17-Sep							212				0	\$
18	18-Sep							212				0	\$
19	19-Sep	17385	17410	\$ 875.00	\$ 100.00	\$ 775.00	9-19-2016	212	00439	9/21/2016	202625	-2	\$
20	20-Sep	17411	17428	\$ 875.00	\$ 400.00	\$ 475.00	9-20-2016	212	00440	9/21/2016	202626	-1	\$
21	21-Sep	17429	17442	\$ 525.00	\$ 275.00	\$ 250.00	9-21-2016	212	00441	10/5/2016	203160	-14	\$
22	22-Sep	17443	17465	\$ 825.00	\$ 200.00	\$ 625.00	9-22-2016	212	00442	10/5/2016	203161	-13	\$
23	23-Sep	17466	17486	\$ 575.00	\$ 175.00	\$ 400.00	9-23-2016	212	00443	10/5/2016	203162	-12	\$
24	24-Sep							212				0	\$
25	25-Sep							212				0	\$
26	26-Sep	17487	17508	\$ 650.00	\$ 25.00	\$ 625.00	9-26-2016	212	00444	10/5/2016	203163	-9	\$
26	27-Sep	17509	17525	\$ 675.00	\$ 200.00	\$ 475.00	9-27-2016	212	00445	10/5/2016	203165	-8	\$
27	28-Sep	17526	17546	\$ 700.00	\$ 50.00	\$ 650.00	9-28-2016	212	00446	10/5/2016	203166	-7	\$
29	29-Sep	17547	17572	\$ 700.00	\$ 50.00	\$ 650.00	9-29-2016	212	00447	10/5/2016	203167	-6	\$
30	30-Sep	17573	17594	\$ 625.00	\$ 150.00	\$ 475.00	9-30-2016	212	00448	10/5/2016	203168	-5	\$
31	1-Oct							212				0	\$
TOTALS			\$ 16,800.00	\$ 2,950.00	\$ 13,850.00							\$	

TOTAL AMOUNT DUE TO GENERAL FUND—1100-322-70-121-000-0-000	\$	16,800.00
LESS: TOTAL AMOUNT REMITTED TO GENERAL FUND (DIRECT DEPOSIT)	\$	2,950.00
TOTAL FUNDS DUE TO THE COUNTY TREASURER	\$	13,850.00

PREPARED BY: *Lu W*

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]*

DATE: 10-14

RECEIVED

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

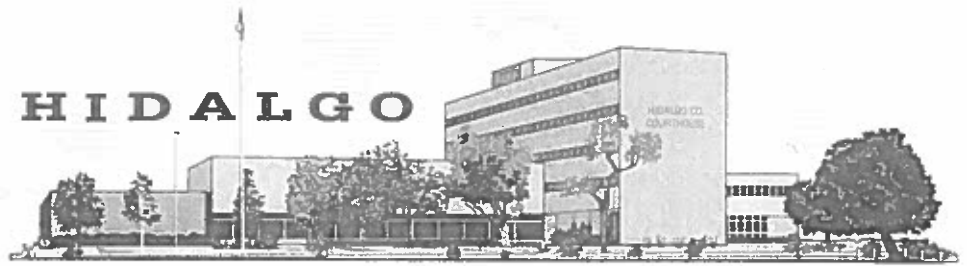
COUNTY AUDITOR'S FORM: RE-PCT-1-005 REVISED

OCT 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



EDINBURG, TEXAS 78539

November 7, 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 September 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 September 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 September 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 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.

HIDALGO COUNTY DISTRICT JUDGES

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

RODOLFO DELGADO
JUDGE, 93RD D.C.

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

ROSE GUERRA REYNA
JUDGE, 206TH D.C.

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

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

NOE GONZALEZ
JUDGE, 370TH D.C.
OVERSEER

LETICIA LOPEZ
JUDGE, 389TH D.C.

AIDA SALINAS FLORES
JUDGE, 398TH D.C.

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

JESSE CONTRERA
JUDGE, 448TH 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 September 2016 were \$16,800.00. Based on the results of our review, we have concluded that fees collected were generally properly accounted and reported.

However, on January 2016, February 2016, May 2016, and July 2016 we noted the Sanitation Precinct 1 Program had five missing permits. The County Auditor's Office requested that \$125.00 for the five missing permits be replenished and deposited with the County Treasurer. As of today, the funds have not been deposited. The \$125.00 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

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JUDGE, 82ND D.C.

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JUDGE, 449TH D.C.

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

Aug-16

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-Aug	222-03544	222-03551	\$ 275.00	\$ / -	\$ 275.00	8/01/2016	222 00382	\$ 275.00	8/4/2016	201121	-3	\$
2-Aug	222-03552	222-03562	\$ 350.00	\$ 25.00	\$ 325.00	8/02/2016	222 00383	\$ 350.00	8/4/2016	201122	-2	\$
3-Aug	222-03563	222-03566	\$ 125.00	\$ / -	\$ 125.00	8/03/2016	222 00384	\$ 125.00	8/8/2016	201256	-5	\$
4-Aug	222-03567	222-03572	\$ 225.00	\$ / -	\$ 225.00	8/04/2016	222 00385	\$ 225.00	8/8/2016	201257	-4	\$
5-Aug	222-03573	222-03579	\$ 200.00	\$ 50.00	\$ 150.00	8/08/2016	222 00386	\$ 200.00	8/8/2016	201258	0	\$
6-Aug	CLOSED						222				0	\$
7-Aug	CLOSED						222				0	\$
8-Aug	222-03580	222-03585	\$ 150.00	\$ 25.00	\$ 125.00	8/08/2016	222 00387	\$ 150.00	8/9/2016	201323	-1	\$
9-Aug	222-03586	222-03586	\$ 25.00	\$ / -	\$ 25.00	8/11/2016	222 00388	\$ 25.00	8/12/2016	201443	-1	\$
10-Aug	222-03587	222-03587	\$ 25.00	\$ / -	\$ 25.00	8/11/2016	222 00389	\$ 25.00	8/12/2016	201462	-1	\$
11-Aug	222-03588	222-03590	\$ 125.00	\$ 50.00	\$ 75.00	8/11/2016	222 00390	\$ 125.00	8/12/2016	201465	-1	\$
12-Aug	222-03591	222-03594	\$ 100.00	\$ 25.00	\$ 75.00	8/15/2016	222 00391	\$ 100.00	8/17/2016	201561	-2	\$
13-Aug	CLOSED						222				0	\$
14-Aug	CLOSED						222				0	\$
15-Aug	222-03595	222-03599	\$ 150.00	\$ / -	\$ 150.00	8/15/2016	222 00392	\$ 150.00	8/17/2016	201562	-2	\$
16-Aug	222-03600	222-03605	\$ 175.00	\$ / -	\$ 175.00	8/16/2016	222 00393	\$ 175.00	8/17/2016	201563	-1	\$
17-Aug	222-03606	222-03611	\$ 175.00	\$ / -	\$ 175.00	8/17/2016	222 00394	\$ 175.00	8/23/2016	201760	-6	\$
18-Aug	222-03612	222-03618	\$ 300.00	\$ 50.00	\$ 250.00	8/18/2016	222 00395	\$ 300.00	8/23/2016	201761	-5	\$
19-Aug	222-03619	222-03622	\$ 125.00	\$ / -	\$ 125.00	8/22/2016	222 00396	\$ 125.00	8/23/2016	201762	-1	\$
20-Aug	CLOSED						222				0	\$
21-Aug	CLOSED						222				0	\$
22-Aug	222-03623	222-03626	\$ 225.00	\$ 150.00	\$ 75.00	8/24/2016	222 00397	\$ 225.00	8/25/2016	201869	-1	\$
23-Aug	222-03627	222-03628	\$ 75.00	\$ 50.00	\$ 25.00	8/24/2016	222 00398	\$ 75.00	8/25/2016	201870	-1	\$
24-Aug	222-03629	222-03631	\$ 150.00	\$ 100.00	\$ 50.00	8/25/2016	222 00399	\$ 150.00	8/29/2016	201921	-4	\$
25-Aug	222-03632	222-03635	\$ 100.00	\$ / -	\$ 100.00	8/25/2016	222 00400	\$ 100.00	8/29/2016	201922	-4	\$
Aug	222-03636	222-03641	\$ 175.00	\$ 50.00	\$ 125.00	8/26/2016	222 00401	\$ 175.00	8/29/2016	201923	-3	\$
Aug	CLOSED						222				0	\$
28-Aug	CLOSED						222				0	\$
29-Aug	222-03642	222-03649	\$ 225.00	\$ / -	\$ 225.00	08/30/16	222 00402	\$ 225.00	9/1/2016	202089	-2	\$
30-Aug	222-03650	222-03651	\$ 50.00	\$ / -	\$ 50.00	08/30/16	222 00403	\$ 50.00	9/1/2016	202090	-2	\$
31-Aug	222-03652	222-03654	\$ 100.00	\$ / -	\$ 100.00	08/31/16	222 00404	\$ 100.00	9/1/2016	202091	-1	\$

TOTALS \$ 3,625.00 \$ 575.00 \$ 3,050.00 *X* \$ 3,625.00 *X*

TOTAL AMOUNT DUE TO GENERAL FUND-----1100-322-70-122-000-0-000-----	\$	3,625.00
LESS: TOTAL AMOUNT REMITTED TO GENERAL FUND (COUNTY TREASURER)-----	\$	3,625.00
OVER/(SHORT)-----	\$	0.00

PREPARED BY: *Ethan Loy*

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: *Bill Zuma*

9/19/11
DATE

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

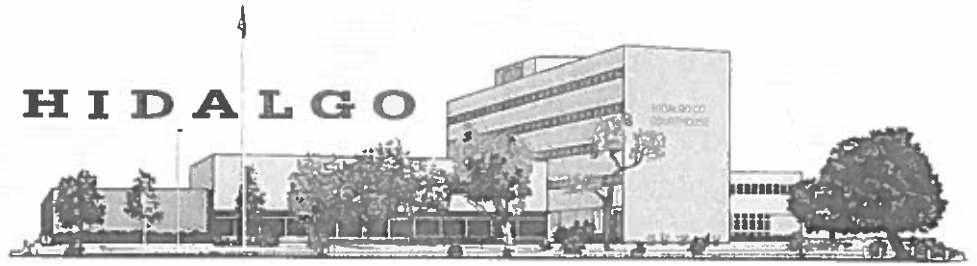
COUNTY AUDITOR'S FORM RE-PCT.2-005 REVISED 12/2014

HIDALGO COUNTY AUDITOR'S OFFICE
 APPROVED BY: *Bono*
 DATE: *9/27/11*

XI

COUNTY of HIDALGO

HIDALGO COUNTY AUDITOR'S OFFICE
Hidalgo County Administration Building
2808 South Business Highway 281
Edinburg, Texas 78539-6243
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WEBSITE: www.co.hidalgo.tx.us/auditor



EDINBURG, TEXAS 78539

November 4, 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 August 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 August 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 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.

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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, 92ND D.C.

RODOLFO DELGADO
JUDGE, 93RD D.C.

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

ROSE GUERRA REYNA
JUDGE, 208TH D.C.

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

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

NOE GONZALEZ
JUDGE, 370TH D.C.
OVERSEER

LETICIA LOPEZ
JUDGE, 389TH D.C.

AIDA SALINAS FLORES
JUDGE, 398TH D.C.

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

JESSE CONTRERA
JUDGE, 449TH D.C.

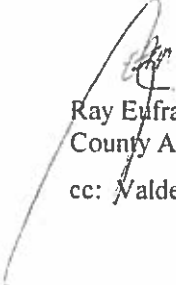
- Reviewed *Cashier's Daily Close-Out Reports/Daily Remittance Forms (Close-Out Report)* to determine whether fees collected were properly accounted & deposited with the financial institution on a daily basis.
- Verified that the collections per the *Monthly Fees Report* agreed to total receipts issued 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 August 2016 were \$3,625.00. 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

LIAS M SINGLETERRY
JUDGE, 92ND D.C.

RODOLFO DELGADO
JUDGE, 81ST D.C.

J. R. "BOBBY" FLORES
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JUDGE, 449TH D.C.

COUNTY OF HIDALGO, TEXAS
 SCHEDULE OF RECIPITS AND DEPOSITS FOR THE MONTH OF: September 2016
 PRECINCT 2, SANITATION PROGRAM *pb*

Receipt #	Receipt # Sequence		Total Collected	Credit Card Amount (Direct Deposit)	LONE STAR NATIONAL BANK			COUNTY TREASURER			OVER/ (SHORT)	
	Receipt Date	BEG #			END #	Deposit Amount	Date of Deposit	Deposit Slip Number	Receipt Date	Receipt Number		Diff on Dates
1	1-Sep	222-03655	222-03658	\$ 4100.00	\$ 25.00	\$ 75.00	09/01/16	222 00405	9/14/2016	202402	-13	\$
2	2-Sep	222-03659	222-03664	\$ 175.00	\$ -	\$ 175.00	09/02/16	222 00406	9/14/2016	202403	-12	\$
3	3-Sep	CLOSED						222			0	\$
4	4-Sep	CLOSED						222			0	\$
5	5-Sep	HOLIDAY						222			0	\$
6	6-Sep	222-03665	222-03670	\$ 175.00	\$ 50.00	\$ 125.00	09/06/16	222 00407	9/14/2016	202404	-8	\$
7	7-Sep	222-03671	222-03676	\$ 150.00	\$ 25.00	\$ 125.00	09/07/16	222 00408	9/14/2016	202405	-7	\$
8	8-Sep	222-03676	222-03681	\$ 275.00	\$ 100.00	\$ 175.00	09/08/16	222 00409	9/14/2016	202406	-6	\$
9	9-Sep	222-03682	222-03691	\$ 375.00	\$ 125.00	\$ 250.00	09/09/16	222 00410	9/14/2016	202407	-5	\$
10	10-Sep	CLOSED						222			0	\$
11	11-Sep	CLOSED						222			0	\$
12	12-Sep	222-03692	222-03695	\$ 175.00	\$ -	\$ 175.00	09/12/16	222 00411	9/14/2016	202408	-2	\$
13	13-Sep	222-03696	222-03702	\$ 175.00	\$ -	\$ 175.00	09/14/16	222 00412	9/19/2016	202558	-5	\$
14	14-Sep	222-03703	222-03710	\$ 350.00	\$ 25.00	\$ 325.00	09/14/16	222 00413	9/19/2016	202560	-5	\$
15	15-Sep	222-03711	222-03713	\$ 75.00	\$ 25.00	\$ 50.00	09/15/16	222 00414	9/19/2016	202562	-4	\$
16	16-Sep	222-03714	222-03721	\$ 200.00	\$ -	\$ 200.00	09/16/16	222 00415	9/22/2016	202686	-6	\$
17	17-Sep	CLOSED						222			0	\$
18	18-Sep	CLOSED						222			0	\$
19	19-Sep	222-03722	222-03726	\$ 125.00	\$ -	\$ 125.00	09/20/16	222 00416	9/22/2016	202694	-2	\$
20	20-Sep	222-03727	222-03729	\$ 75.00	\$ -	\$ 75.00	09/20/16	222 00417	9/22/2016	202695	-2	\$
21	21-Sep	222-03730	222-03735	\$ 225.00	\$ 25.00	\$ 200.00	09/22/16	222 00418	9/26/2016	202787	-4	\$
22	22-Sep	222-03736	222-03738	\$ 100.00	\$ -	\$ 100.00	09/23/16	222 00419	9/26/2016	202789	-3	\$
23	23-Sep	222-03739	222-03747	\$ 325.00	\$ 25.00	\$ 300.00	09/23/16	222 00420	9/26/2016	202790	-3	\$
24	24-Sep	CLOSED						222			0	\$
25	25-Sep	CLOSED						222			0	\$
26	26-Sep	222-03748	222-03753	\$ 225.00	\$ 100.00	\$ 125.00	09/28/16	222 00421	9/29/2016	202958	-1	\$
26	27-Sep	222-03754	222-03754	\$ 25.00	\$ -	\$ 25.00	09/28/16	222 00422	9/29/2016	202959	-1	\$
27	28-Sep	222-03755	222-03759	\$ 225.00	\$ -	\$ 225.00	09/30/16	222 00423	10/5/2016	203155	-5	\$
29	29-Sep	222-03760	222-03762	\$ 75.00	\$ -	\$ 75.00	09/30/16	222 00424	10/5/2016	203156	-5	\$
30	30-Sep	222-03763	222-03765	\$ 75.00	\$ 25.00	\$ 50.00	09/30/16	222 00425	10/5/2016	203157	-5	\$
31	1-Oct							222			0	\$
TOTALS			\$ 3,700.00	\$ 550.00	\$ 3,150.00							\$

TOTAL AMOUNT DUE TO GENERAL FUND-----1100-322-70-122-000-0-000-----	\$ 3,700.00
LESS: TOTAL AMOUNT REMITTED TO GENERAL FUND (DIRECT DEPOSIT)-----	\$ 550.00
TOTAL FUNDS DUE TO THE COUNTY TREASURER-----	\$ 3,150.00

PREPARED BY: *Althea Lopez*

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: *Erica Zamora*

10/14/16
DATE

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

HIDALGO COUNTY AUDITOR'S OFFICE
 APPROVED BY: *Erica Zamora*
 DATE: *10/12/16*

XI

COUNTY *of* HIDALGO



EDINBURG, TEXAS 78539

HIDALGO COUNTY AUDITOR'S OFFICE
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November 7, 2016

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300 W. Hall Acres Suite G
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- Reviewed receipts issued to determine if proper fee amounts were collected and reported.
- Verified that receipts and permits issued followed a sequential order.
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HIDALGO COUNTY DISTRICT JUDGES

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- 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 September 2016 were \$3,700.00. 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

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

NOE GONZALEZ
JUDGE, 378TH D.C.
OVERSEER

LETICIA LOPEZ
JUDGE, 389TH D.C.

AIDA SALINAS FLORES
JUDGE, 394TH D.C.

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

JESSE CONTRERAS
JUDGE, 449TH D.C.

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

Aug. 2016

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-Aug	232-25027	232-25110	\$ 2,500.00	\$ 175.00	\$ 2,325.00	8-1-16	232 00424	\$ 2,500.00	8/4/2016	201126	-3	\$ -
2-Aug	232-25111	232-25171	\$ 1,750.00	\$ 300.00	\$ 1,450.00	8-2-16	232 00425	\$ 1,750.00	8/4/2016	201130	-2	\$ -
3-Aug	232-25172	232-25236	\$ 1,850.00	\$ 225.00	\$ 1,625.00	8-3-16	232 00426	\$ 1,850.00	8/8/2016	201262	-5	\$ -
4-Aug	232-25237	232-25304	\$ 2,200.00	\$ 450.00	\$ 1,750.00	8-4-16	232 00427	\$ 2,200.00	8/8/2016	201263	-4	\$ -
5-Aug	232-25305	232-25367	\$ 1,775.00	\$ 325.00	\$ 1,450.00	8-5-16	232 00428	\$ 1,775.00	8/8/2016	201264	-3	\$ -
6-Aug	Saturday						232				0	\$ -
7-Aug	Sunday						232				0	\$ -
8-Aug	232-25368	232-25444	\$ 2,225.00	\$ 450.00	\$ 1,775.00	8-8-16	232 00429	\$ 2,225.00	8/9/2016	201324	-1	\$ -
9-Aug	232-25445	232-25492	\$ 1,325.00	\$ 275.00	\$ 1,050.00	8-9-16	232 00430	\$ 1,325.00	8/12/2016	201453	-3	\$ -
10-Aug	232-25493	232-25541	\$ 1,375.00	\$ 275.00	\$ 1,100.00	8-10-16	232 00431	\$ 1,375.00	8/12/2016	201454	-2	\$ -
11-Aug	232-25542	232-25580	\$ 1,175.00	\$ 100.00	\$ 1,075.00	8-11-16	232 00432	\$ 1,175.00	8/12/2016	201456	-1	\$ -
12-Aug	232-25581	232-25638	\$ 1,625.00	\$ 400.00	\$ 1,225.00	8-12-16	232 00433	\$ 1,625.00	8/15/2016	201520	-3	\$ -
13-Aug	Saturday						232				0	\$ -
14-Aug	Sunday						232				0	\$ -
15-Aug	232-25639	232-25694	\$ 1,700.00	\$ 375.00	\$ 1,325.00	8-15-16	232 00434	\$ 1,700.00	8/18/2016	201622	-3	\$ -
16-Aug	232-25695	232-25737	\$ 1,200.00	\$ 150.00	\$ 1,050.00	8-16-16	232 00435	\$ 1,200.00	8/18/2016	201624	-2	\$ -
17-Aug	232-25738	232-25779	\$ 1,100.00	\$ 200.00	\$ 900.00	8-17-16	232 00436	\$ 1,100.00	8/18/2016	201652	-1	\$ -
18-Aug	232-25780	232-25821	\$ 1,150.00	\$ 150.00	\$ 1,000.00	8-18-16	232 00437	\$ 1,150.00	8/23/2016	201738	-5	\$ -
19-Aug	232-25822	232-25882	\$ 1,825.00	\$ 275.00	\$ 1,550.00	8-19-16	232 00438	\$ 1,825.00	8/23/2016	201739	-4	\$ -
20-Aug	Saturday						232				0	\$ -
21-Aug	Sunday						232				0	\$ -
22-Aug	232-25883	232-25959	\$ 2,200.00	\$ 275.00	\$ 1,925.00	8-22-16	232 00439	\$ 2,200.00	8/23/2016	201740	-1	\$ -
23-Aug	232-25960	232-26003	\$ 1,200.00	\$ 125.00	\$ 1,075.00	8-23-16	232 00440	\$ 1,200.00	8/24/2016	201823	-1	\$ -
24-Aug	232-26004	232-26050	\$ 1,200.00	\$ 100.00	\$ 1,100.00	8-24-16	232 00441	\$ 1,200.00	8/25/2016	201857	-1	\$ -
25-Aug	232-26051	232-26105	\$ 1,550.00	\$ 100.00	\$ 1,450.00	8-25-16	232 00442	\$ 1,550.00	8/30/2016	201933	-5	\$ -
26-Aug	232-26106	232-26187	\$ 2,175.00	\$ 425.00	\$ 1,750.00	8-26-16	232 00443	\$ 2,175.00	8/30/2016	201940	-4	\$ -
27-Aug	Saturday						232				0	\$ -
28-Aug	Sunday						232				0	\$ -
29-Aug	232-26188	232-26269	\$ 2,300.00	\$ 425.00	\$ 1,875.00	8-29-16	232 00444	\$ 2,300.00	8/31/2016	202010	-2	\$ -
30-Aug	232-26270	232-26328	\$ 1,675.00	\$ 325.00	\$ 1,350.00	8-30-16	232 00445	\$ 1,675.00	8/31/2016	202011	-1	\$ -
31-Aug	232-26329	232-26361	\$ 900.00	\$ 150.00	\$ 750.00	8-31-16	232 00446	\$ 900.00	9/1/2016	202092	-1	\$ -
TOTALS			\$ 37,975.00	\$ 6,050.00	\$ 31,925.00			\$ 37,975.00				\$ -

TOTAL AMOUNT DUE TO GENERAL FUND-----1100-322-70-123-000-0-000-----	\$	37,975.00
LESS: TOTAL FUNDS DUE TO THE COUNTY TREASURER-----	\$	37,975.00
OVER/(SHORT)-----	\$	-

PREPARED BY: Miriam L. Caballo

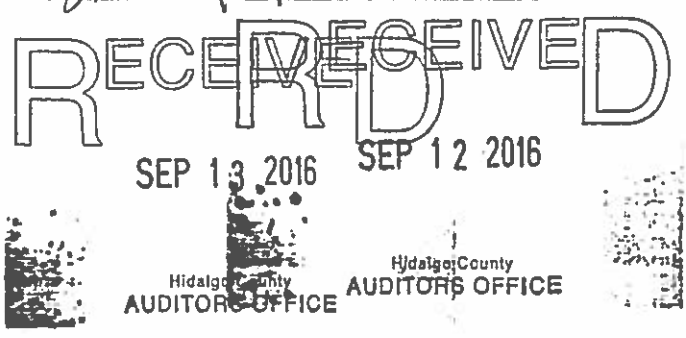
THIS REPORT HAS BEEN PERSONALLY REVIEWED BY ME AND I CERTIFY IT TO BE TRUE AND CORRECT TO THE BEST OF MY KNOWLEDGE.

APPROVED BY: [Signature]

AUDITED BY: THE HIDALGO COUNTY AUDITOR'S OFFICE
 DATE: 9-27-16

Sept. 6, 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



COUNTY of HIDALGO

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



EDINBURG, TEXAS 78539

November 4, 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 August 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 August 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 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 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, 12th D.C.

RODOLFO DELGADO
JUDGE, 13th D.C.

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

ROSE GUERRA REYNA
JUDGE, 20th D.C.

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

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

MOE GONZALEZ
JUDGE, 17th D.C.
OVERSEER

LETICIA LOPEZ
JUDGE, 38th D.C.

AIDA BALINAS FLORES
JUDGE, 39th D.C.

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

JESSE CONTRERA
JUDGE, 44th 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 August 2016 were \$37,975.00. Based on the results of our review, we have concluded that generally 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:

Permit numbers 35508, 35684, and 35766 were unaccounted. According to the official permits log, the permits were provided to user number 13 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. 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:

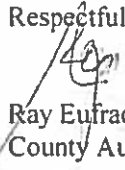
Management should ensure that permits are properly accounted and safeguarded. At a minimum, the procedures noted above should be implemented. The unaccountable permits should also be voided in the Solid Waste Disposal Application Program and \$75.00 for the three missing permits should be replenished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

In addition, we noted that shortages and missing permits totaling \$365.00 (shortages of \$25.00, \$10.00, and \$5.00 on January 8, 2016, January 11, 2016 and February 24, 2016, respectively, and 13 missing permits between January and July totaling \$325.00) have not been replenished and deposited with the County Treasurer, as previously requested by the County Auditor's Office. The \$365.00 should be immediately deposited with the County Treasurer.

Please provide written management responses to the observations noted above by November 21, 2016.

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

Respectfully,


Ray Eufrazio, CPA
County Auditor

cc: Valde Guerra, County Executive Officer

HIDALGO COUNTY DISTRICT JUDGES

LUIS M SINGLETERRY
JUDGE, 92ND D.C.

RODOLFO DELGADO
JUDGE, 93RD D.C.

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

ROSE GUERRA REYNA
JUDGE, 206TH D.C.

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

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

NCE GONZALEZ
JUDGE, 379TH D.C.
OVERSEER

LETICIA LOPEZ
JUDGE, 389TH D.C.

AIDA SALINAS FLORES
JUDGE, 398TH D.C.

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

JESSE CONTRERAS
JUDGE, 449TH D.C.

AUDITED BY: THE HIDALGO COUNTY AUDITOR'S OFFICE
 DATE: 10/21/16

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

Sept. 2016

J. C. 11/7/14

Receipt Date	Receipt # Sequence		Total Collected	Credit Card Amount (Direct Deposit)	LONE STAR NATIONAL BANK			COUNTY TREASURER				OVER/ (SHORT)	
	BEG #	END #			Deposit Amount	Date of Deposit	Deposit Slip Number	Receipt Amount	Receipt Date	Receipt Number	Diff on Dates		
1	1-Sep	232-26362	232-26409	\$ 1,275.00	\$ 300.00	\$ 975.00	9-1-16	232 00447	\$ 1,275.00	9/7/2016	202169	-6	\$ -
2	2-Sep	232-26410	232-26496	\$ 2,550.00	\$ 600.00	\$ 1,950.00	9-2-16	232 00448	\$ 2,550.00	9/9/2016	202300	-7	\$ -
3	3-Sep	Saturday						232				0	\$ -
4	4-Sep	Sunday						232				0	\$ -
5	5-Sep	Labor Day						232				0	\$ -
6	6-Sep	232-26497	232-26589	\$ 2,675.00	\$ 375.00	\$ 2,300.00	9-6-16	232 00449	\$ 2,675.00	9/13/2016	202349	-7	\$ -
7	7-Sep	232-26590	232-26653	\$ 1,825.00	\$ 225.00	\$ 1,600.00	9-7-16	232 00450	\$ 1,825.00	9/13/2016	202350	-6	\$ -
8	8-Sep	232-26654	232-26696	\$ 1,225.00	\$ 225.00	\$ 1,000.00	9-8-16	232 00451	\$ 1,225.00	9/13/2016	202351	-5	\$ -
9	9-Sep	232-26697	232-26770	\$ 2,075.00	\$ 475.00	\$ 1,600.00	9-9-16	232 00452	\$ 2,150.00	9/13/2016	202352	-4	\$ 75.00
10	10-Sep	Saturday						232				0	\$ -
11	11-Sep	Sunday						232				0	\$ -
12	12-Sep	232-26771	232-26831	\$ 1,675.00	\$ 300.00	\$ 1,375.00	9-12-16	232 00453	\$ 1,675.00	9/13/2016	202353	-1	\$ -
13	13-Sep	232-26832	232-26879	\$ 1,800.00	\$ 500.00	\$ 1,300.00	9-13-16	232 00455	\$ 1,600.00	9/19/2016	202569	-6	\$ -
14	14-Sep	232-26880	232-26928	\$ 1,450.00	\$ 225.00	\$ 1,225.00	9-14-16	232 00456	\$ 1,450.00	9/19/2016	202570	-5	\$ -
15	15-Sep	232-26929	232-26961	\$ 825.00	\$ 50.00	\$ 775.00	9-15-16	232 00457	\$ 825.00	9/19/2016	202572	-4	\$ -
16	16-Sep	232-26962	232-27019	\$ 1,800.00	\$ 450.00	\$ 1,350.00	9-16-16	232 00458	\$ 1,800.00	9/22/2016	202708	-6	\$ -
17	17-Sep	Saturday						232				0	\$ -
18	18-Sep	Sunday						232				0	\$ -
19	19-Sep	232-27020	232-27093	\$ 2,125.00	\$ 250.00	\$ 1,875.00	9-19-16	232 00459	\$ 2,125.00	9/22/2016	202709	-3	\$ -
20	20-Sep	232-27094	232-27131	\$ 1,100.00	\$ 200.00	\$ 900.00	9-20-16	232 00460	\$ 1,100.00	9/22/2016	202710	-2	\$ -
21	21-Sep	232-27132	232-27184	\$ 1,425.00	\$ 225.00	\$ 1,200.00	9-21-16	232 00461	\$ 1,425.00	9/22/2016	202711	-1	\$ -
22	22-Sep	232-27185	232-27222	\$ 1,075.00	\$ 175.00	\$ 900.00	9-22-16	232 00462	\$ 1,075.00	9/28/2016	202794	-4	\$ -
23	23-Sep	232-27223	232-27292	\$ 1,875.00	\$ 400.00	\$ 1,475.00	9-23-16	232 00463	\$ 1,875.00	9/26/2016	202796	-3	\$ -
24	24-Sep	Saturday						232				0	\$ -
25	25-Sep	Sunday						232				0	\$ -
26	26-Sep	232-27293	232-27354	\$ 1,950.00	\$ 50.00	\$ 1,900.00	9-26-16	232 00464	\$ 1,950.00	9/27/2016	202839	-1	\$ -
27	27-Sep	232-27355	232-27402	\$ 1,250.00	\$ 175.00	\$ 1,075.00	9-27-16	232 00465	\$ 1,250.00	9/28/2016	202910	-1	\$ -
28	28-Sep	232-27403	232-27456	\$ 1,700.00	\$ 425.00	\$ 1,275.00	9-28-16	232 00466	\$ 1,700.00	9/29/2016	202960	-1	\$ -
29	29-Sep	232-27457	232-27499	\$ 1,350.00	\$ 275.00	\$ 1,075.00	9-29-16	232 00467	\$ 1,350.00	9/30/2016	203005	-1	\$ -
30	30-Sep	232-27500	232-27586	\$ 2,475.00	\$ 450.00	\$ 2,025.00	9-30-16	232 00468	\$ 2,475.00	10/3/2016	203047	-3	\$ -
31	1-Oct							232				0	\$ -
TOTALS			\$ 35,300.00	\$ 6,350.00	\$ 29,025.00				\$ 35,375.00				\$ 75.00

TOTAL AMOUNT DUE TO GENERAL FUND-----1100-322-70-123-000-0-000-----	\$ 35,300.00
LESS: TOTAL FUNDS DUE TO THE COUNTY TREASURER-----	\$ 35,375.00
OVER/(SHORT)-----	\$ 75.00

PREPARED BY: *Maria G. Cobello*

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: *R. M. Elan*

10/4/16
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 3-005 REVISED: 12/2014

RECEIVED

OCT 05 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



EDINBURG, TEXAS 78539

November 7, 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 September 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 September 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 September 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, 12th D.C.

RODOLFO DELGADO
JUDGE, 13th D.C.

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

ROSE GUERRA REYNA
JUDGE, 206th D.C.

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

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

NOE GONZALEZ
JUDGE, 370th D.C.
OVERSEER

LETICIA LOPEZ
JUDGE, 389th D.C.

AIDA SALINAS FLORES
JUDGE, 398th D.C.

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

JESSE CONTRERA
JUDGE, 448th 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 September 2016 were \$35,300.00. Based on the results of our review, we have concluded collections were not properly accounted and reported (see observation No.1).

Observation No. 1:

The September 9, 2016 collections for user no. 13 contained an overage of \$75.00. 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 ensure that cash receipts are deposited intact on a daily basis may result in the loss of County revenue.

Recommendation:

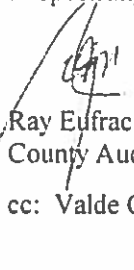
Management should implement formal monitoring procedures to ensure that collections are deposited intact on a daily basis. In addition, management should monitor all overages to determine if there is a pattern meriting further investigation, modification of collection procedures, retaining of personnel, or disciplinary action.

Furthermore, we noted that shortages and missing permits totaling \$440.00 (shortages of \$25.00, \$10.00, and \$5.00 on January 8, 2016, January 11, 2016 and February 24, 2016, respectively, and 13 missing permits between January and August totaling \$400.00) have not been replenished and deposited with the County Treasurer, as previously requested by the County Auditor's Office. The \$440.00 should be immediately deposited with the County Treasurer.

Please provide written management responses to the observations noted above by November 21, 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 Eufrazio, CPA
County Auditor

cc: Valde Guerra, County Executive Officer

HIDALGO COUNTY DISTRICT JUDGES

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

RODOLFO DELGADO
JUDGE, 93RD D.C.

J. R. BOBBTH FLORES
JUDGE, 139TH D.C.

ROSE GUERRA REYNA
JUDGE, 208TH D.C.

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JUDGE, 389TH D.C.

AIDA BALINAS FLORES
JUDGE, 398TH D.C.

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

JESSE CONTRERA
JUDGE, 448TH D.C.

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

August 2016

RECEIVED
 COUNTY CLERK

2016 SEP 01

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								231
2								231
3								231
4								231
5								231
6	8-6-2016	-0-4	-0-4	-0-4	-0-4			231
7	8-7-2016	-0-4	-0-4	-0-4	-0-4			231
8								231
9								231
10								231
11								231
12								231
13	8-13-2016	-0-4	-0-4	-0-4	-0-4			231
14	8-14-2016	-0-4	-0-4	-0-4	-0-4			231
15								231
16								231
17								231
18								231
19								231
20	8-20-2016	-0-4	-0-4	-0-4	-0-4			231
21	8-21-2016	-0-4	-0-4	-0-4	-0-4			231
22								231
23								231
24								231
25								231
26								231
27	8-27-2016	-0-4	-0-4	-0-4	-0-4			231
28	8-28-2016	-0-4	-0-4	-0-4	-0-4			231
29								231
30								231
31								231

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

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

PREPARED BY: Gerardo Flores DATE: 9-1-2016

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

X Jose M. Flores
 JOSE M. FLORES
 COMMISSIONER PRCT NO. 3

9/19/16
 DATE

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

HIDALGO COUNTY AUDITOR'S OFFICE
 APPROVED BY: [Signature]
 DATE: 9/13/16

X10

X1

HIDALGO COUNTY, TEXAS
ANZALDUAS PARK, PRECINCT 3
MONTHLY REPORT FOR THE MONTH ENDING
September 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	9/1/2016							231
2	9/2/2016	382522	382522	0				231
3	9/3/2016	382522	382522	0				231
4	9/4/2016							231
5	9/5/2016							231
6	9/6/2016							231
7	9/7/2016							231
8	9/8/2016							231
9	9/9/2016							231
10	9/10/2016	382522	382522	0				231
11	9/11/2016	382522	382522	0				231
12	9/12/2016							231
13	9/13/2016							231
14	9/14/2016							231
15	9/15/2016							231
16	9/16/2016							231
17	9/17/2016	382522	382545	✓ 24	\$ 96.00	9/17/2016	202587	231 01050
18	9/18/2016	382546	382567	✓ 22	\$ 88.00	9/18/2016	202588	231 01051
19	9/19/2016							231
20	9/20/2016							231
21	9/21/2016							231
22	9/22/2016							231
23	9/23/2016							231
24	9/24/2016	382568	382598	✓ 31	\$ 124.00	9/24/2016	202785	231 01052
25	9/25/2016	382599	382618	✓ 20	\$ 80.00	9/25/2016	202786	231 01053
26	9/26/2016							231
27	9/27/2016							231
28	9/28/2016							231
29	9/29/2016							231
30	9/30/2016							231
31								231
				388.00				

97 x \$4.00 \$388.00 *X10*

LESS:	TOTAL AMOUNTS REMITTED TO GENERAL FUND-----	\$388.00
	TOTAL FUNDS DUE TO THE COUNTY TREASURER-----	\$ 388.00

PREPARED BY: Gerardo Flores

STATEMENT TO BE TRUE AND CORRECT TO THE BEST OF MY KNOWLEDGE

Gerardo Flores

9/26/2016
DATE

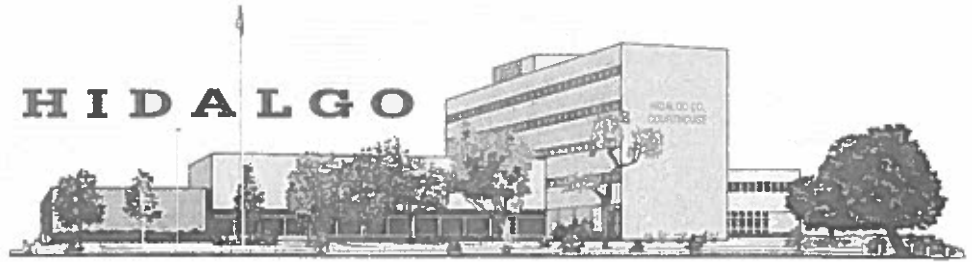
BEFORE THE FIFTH (5TH) WORKING DAY OF THE FOLLOWING MONTH
COUNTY AUDITOR'S FORM RE-PCT.#3-001 REVISED 9/5/05

HIDALGO COUNTY AUDITOR'S OFFICE
APPROVED BY: *[Signature]*
DATE: 9/28/16 *9/2/16*

XI

COUNTY *of* HIDALGO

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



EDINBURG, TEXAS 78539

November 7, 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 Reports* and Supporting Documentation
For the months of August 2016 and September 2016

Dear Commissioner Flores:

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

Scope:

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

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

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

Methodology:

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

- Reviewed the submittal dates of the *Monthly Fees Reports* to the County Auditor's Office to determine if the reports and applicable supporting documentation were received within five days after the last day of the month pursuant to Local Government Code §114.001 (b).
- Verified the signature on the *Monthly Fees Reports* to ensure that the reports were signed by an authorized signatory as documented on the "Authorized Signatories Form."
- Verified the mathematical accuracy of the *Monthly Fees Reports* by footing and cross-footing the reports.
- Reviewed 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, 92ND D.C.

RODOLFO DELGADO
JUDGE, 93RD D.C.

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

ROSE GUERRA REYNA
JUDGE, 208TH D.C.

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

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

NOE GONZALEZ
JUDGE, 370TH D.C.
OVERSEER

LETICIA LOPEZ
JUDGE, 389TH D.C.

AIDA SALINAS FLORES
JUDGE, 398TH D.C.

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

JESSE CONTRERA
JUDGE, 448TH 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 Reports* agreed to total tickets issued and the deposits made with the County Treasurer.
- Reviewed receipts issued, *Cashier's Daily Close-Out Reports/Daily Remittance Forms*, and *Monthly Fees Report* to verify proper completion.

Conclusion:

There were no collections for the month of August 2016 since the Anzalduas Park was closed for repairs. Total collections for the month of September 2016 were \$388.00. 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*.

HIDALGO COUNTY DISTRICT JUDGES

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JESSE CONTRERAS
JUDGE, 449TH D.C.

The Honorable Jose M. Flores
November 7, 2016
Page 3 of 3

Please provide a written management response to the observation noted above by November 25, 2016.

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

Respectfully,



Ray Eufrazio, CPA
County Auditor

cc: Valde Guerra, County Executive Officer

HIDALGO COUNTY DISTRICT JUDGES

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JESSE CONTRERAS
JUDGE, 449TH D.C.

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

August 2016 Revised

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	1-Aug	242-21588	242-21644	\$ 1,675.00	\$ 200.00	\$ 1,475.00	8/2/2016	242 423	\$ 1,675.00	8/4/2016	201189	#REF!	#REF!
2	2-Aug	242-21645	242-21687	\$ 1,275.00	\$ 150.00	\$ 1,125.00	8/3/2016	242 424	\$ 1,275.00	8/8/2016	201246	-5	\$ -
3	3-Aug	242-21688	242-21731	\$ 1,325.00	\$ 175.00	\$ 1,150.00	8/4/2016	242 425	\$ 1,325.00	8/8/2016	201286	-4	\$ -
4	4-Aug	242-21732	242-21777	\$ 1,250.00	\$ 200.00	\$ 1,050.00	8/8/2016	242 426	\$ 1,250.00	8/17/2016	201548	-9	\$ -
5	5-Aug	242-21778	242-21815	\$ 1,325.00	\$ 300.00	\$ 1,025.00	8/8/2016	242 427	\$ 1,325.00	8/17/2016	201549	-9	\$ -
6	6-Aug	242-21816	242-21821	\$ 175.00	\$ -	\$ 175.00	8/8/2016	242 428	\$ 175.00	8/17/2016	201551	-9	\$ -
7	7-Aug	SUNDAY						242				0	\$ -
8	8-Aug	242-21822	242-21881	\$ 2,125.00	\$ 400.00	\$ 1,725.00	8/9/2016	242 429	\$ 2,125.00	8/17/2016	201552	-8	\$ -
9	9-Aug	242-21882	242-21915	\$ 900.00	\$ 75.00	\$ 825.00	8/10/2016	242 430	\$ 900.00	8/17/2016	201554	-7	\$ -
10	10-Aug	242-21916	242-21946	\$ 900.00	\$ 150.00	\$ 750.00	8/16/2016	242 431	\$ 900.00	8/19/2016	201670	-3	\$ -
11	11-Aug	242-21947	242-21974	\$ 725.00	\$ 25.00	\$ 700.00	8/16/2016	242 432	\$ 725.00	8/19/2016	201671	-3	\$ -
12	12-Aug	242-21975	242-22015	\$ 1,225.00	\$ 150.00	\$ 1,075.00	8/16/2016	242 433	\$ 1,225.00	8/19/2016	201672	-3	\$ -
13	13-Aug	242-22016	242-22020	\$ 125.00	\$ -	\$ 125.00	8/16/2016	242 434	\$ 125.00	8/19/2016	201673	-3	\$ -
14	14-Aug	SUNDAY						242				0	\$ -
15	15-Aug	242-22021	242-22065	\$ 1,225.00	\$ 150.00	\$ 1,075.00	8/16/2016	242 435	\$ 1,225.00	8/19/2016	201674	-3	\$ -
16	16-Aug	242-22066	242-22096	\$ 875.00	\$ 75.00	\$ 800.00	8/17/2016	242 436	\$ 875.00	8/19/2016	201675	-2	\$ -
17	17-Aug	242-22097	242-22122	\$ 725.00	\$ 100.00	\$ 625.00	8/18/2016	242 437	\$ 725.00	8/23/2016	201752	-5	\$ -
18	18-Aug	242-22123	242-22152	\$ 1,025.00	\$ 100.00	\$ 925.00	8/19/2016	242 438	\$ 1,025.00	8/29/2016	201925	-10	\$ -
19	19-Aug	242-22153	242-22194	\$ 1,250.00	\$ 225.00	\$ 1,025.00	8/22/2016	242 439	\$ 1,250.00	8/29/2016	201926	-7	\$ -
20	20-Aug	242-22195	242-22200	\$ 250.00	\$ 150.00	\$ 100.00	8/22/2016	242 440	\$ 250.00	8/29/2016	201927	-7	\$ -
21	21-Aug	SUNDAY						242				0	\$ -
22	22-Aug	242-22201	242-22242	\$ 1,300.00	\$ 325.00	\$ 975.00	8/23/2016	242 441	\$ 1,300.00	8/29/2016	201928	-6	\$ -
23	23-Aug	242-22243	242-22284	\$ 1,075.00	\$ 150.00	\$ 925.00	8/24/2016	242 442	\$ 1,075.00	8/29/2016	201929	-5	\$ -
24	24-Aug	242-22285	242-22324	\$ 1,100.00	\$ 275.00	\$ 825.00	8/25/2016	242 443	\$ 1,100.00	8/29/2016	201930	-4	\$ -
25	25-Aug	242-22325	242-22350	\$ 850.00	\$ 50.00	\$ 800.00	8/26/2016	242 444	\$ 850.00	9/8/2016	202211	-13	\$ -
26	26-Aug	242-22351	242-22397	\$ 1,375.00	\$ 425.00	\$ 950.00	8/29/2016	242 445	\$ 1,400.00	9/8/2016	202213	-10	\$ 25.00
27	27-Aug	242-22398	242-22405	\$ 200.00	\$ -	\$ 200.00	8/29/2016	242 446	\$ 200.00	9/8/2016	202214	-10	\$ -
28	28-Aug	SUNDAY						242				0	\$ -
29	29-Aug	242-22406	242-22457	\$ 1,500.00	\$ 275.00	\$ 1,200.00	8/30/2016	242 448	\$ 1,475.00	9/8/2016	202217	-9	\$ (25.00)
30	30-Aug	242-22458	242-22501	\$ 1,225.00	\$ 100.00	\$ 1,125.00	8/31/2016	242 449	\$ 1,225.00	9/8/2016	202218	-8	\$ -
31	31-Aug	242-22502	242-22530	\$ 900.00	\$ 25.00	\$ 875.00	9/1/2016	242 450	\$ 900.00	9/8/2016	202219	-7	\$ -
TOTALS			\$ 27,900.00	\$ 4,250.00	\$ 23,650.00				\$ 27,900.00				

TOTAL AMOUNT DUE TO GENERAL FUND-----1100-322-70-124-000-0-000-----	\$	27,900.00
LESS: TOTAL AMOUNT REMITTED TO GENERAL FUND (COUNTY TREASURER)-----	\$	27,900.00
OVER/(SHORT)-----	\$	

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]*

10-7-16
DATE

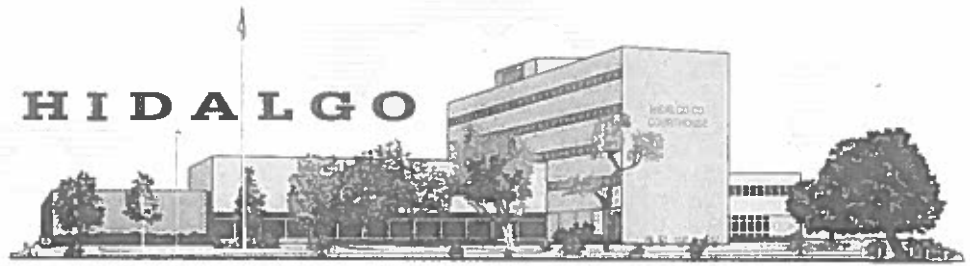
THIS REPORT IS DUE IN THE OFFICE OF THE COUNTY AUDITOR BEFORE THE FIFTH (5TH) WORKING DAY OF THE FOLLOWING MONTH.

COUNTY AUDITOR'S FORM RE-PCT 4-002 REVISED: 5/2016

HIDALGO COUNTY AUDITOR'S OFFICE
 APPROVED BY: *[Signature]*
 DATE: 10/11/16
 Revised
 XI

COUNTY *of* HIDALGO

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



EDINBURG, TEXAS 78539

November 4, 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 August 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 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 Fee Report* for the month of 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 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, 32ND D.C.

RODOLFO DELGADO
JUDGE, 10TH D.C.

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

ROSE GUERRA REYNA
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JUDGE, 450TH D.C.

JESSE CONTRERA
JUDGE, 448TH D.C.


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

Conclusion:

Total collections for the month of August 2016 were \$27,900.00. Based on the results of our review, we have concluded that fees collected were properly accounted and reported.

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

Respectfully,



Ray Eufrazio, CPA
County Auditor

cc: Valde Guerra, County Executive Officer

HIDALGO COUNTY DISTRICT JUDGES

LUIS M SINGLETERRY
JUDGE, 9TH D.C.

RODOLFO DELGADO
JUDGE, 9TH D.C.

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JUDGE, 449TH D.C.

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

Sep-16

pbc

Receipt #	Receipt Date	Receipt # Sequence		Total Collected	Credit Card Amount (Direct Deposit)	LONE STAR NATIONAL BANK			COUNTY TREASURER				OVER/(SHORT)
		BEG #	END #			Deposit Amount	Date of Deposit	Deposit Slip Number	Receipt Amount	Receipt Date	Receipt Number	Diff on Dates	
1	1-Sep	242-22629	242-22564	\$ 1,075.00	\$ 225.00	\$ 850.00	9/6/2016	242 451	\$ 1,075.00	9/14/2016	202409	#REF!	#REF!
2	2-Sep	242-22565	242-22612	\$ 1,525.00	\$ 425.00	\$ 1,100.00	9/6/2016	242 452	\$ 1,525.00	9/14/2016	202410	-8	\$ -
3	3-Sep	242-22613	242-22619	\$ 175.00	\$ 25.00	\$ 150.00	9/6/2016	242 453	\$ 175.00	9/14/2016	202411	-8	\$ -
4	4-Sep	SUNDAY						242				0	\$ -
5	5-Sep	242-22620	242-22633	\$ 350.00		\$ 350.00	9/6/2016	242 454	\$ 350.00	9/14/2016	202412	-8	\$ -
6	6-Sep	242-22634	242-22691	\$ 1,725.00	\$ 275.00	\$ 1,450.00	9/8/2016	242 455	\$ 1,725.00	9/14/2016	202413	-6	\$ -
7	7-Sep	242-22692	242-22731	\$ 1,175.00	\$ 125.00	\$ 1,050.00	9/8/2016	242 456	\$ 1,175.00	9/14/2016	202414	-6	\$ -
8	8-Sep	242-22732	242-22766	\$ 1,000.00	\$ 150.00	\$ 850.00	9/9/2016	242 457	\$ 1,000.00	9/14/2016	202415	-5	\$ -
9	9-Sep	242-22767	242-22810	\$ 1,250.00	\$ 150.00	\$ 1,100.00	9/12/2016	242 458	\$ 1,250.00	9/20/2016	202590	-8	\$ -
10	10-Sep	242-22811	242-22820	\$ 250.00		\$ 250.00	9/12/2016	242 459	\$ 250.00	9/20/2016	202591	-8	\$ -
11	11-Sep	SUNDAY						242				0	\$ -
12	12-Sep	242-22821	242-22864	\$ 1,200.00	\$ 275.00	\$ 925.00	9/13/2016	242 460	\$ 1,200.00	9/20/2016	202592	-7	\$ -
13	13-Sep	242-22865	242-22893	\$ 950.00	\$ 225.00	\$ 725.00	9/14/2016	242 461	\$ 950.00	9/20/2016	202593	-6	\$ -
14	14-Sep	242-22894	242-22922	\$ 700.00	\$ 100.00	\$ 600.00	9/15/2016	242 462	\$ 700.00	9/20/2016	202594	-5	\$ -
15	15-Sep	242-22923	242-22958	\$ 1,000.00	\$ 150.00	\$ 850.00	9/16/2016	242 463	\$ 1,000.00	9/20/2016	202595	-4	\$ -
16	16-Sep	242-22959	242-22999	\$ 1,150.00	\$ 100.00	\$ 1,050.00	9/19/2016	242 464	\$ 1,150.00	9/20/2016	202596	-1	\$ -
17	17-Sep	242-23000	242-23008	\$ 200.00		\$ 200.00	9/19/2016	242 465	\$ 200.00	9/20/2016	202597	-1	\$ -
18	18-Sep	SUNDAY						242				0	\$ -
19	19-Sep	242-23009	242-23041	\$ 850.00	\$ 175.00	\$ 675.00	9/20/2016	242 466	\$ 850.00	9/27/2016	202824	-7	\$ -
20	20-Sep	242-23042	242-23061	\$ 700.00	\$ 250.00	\$ 450.00	9/21/2016	242 467	\$ 700.00	9/27/2016	202825	-6	\$ -
21	21-Sep	242-23062	242-23064	\$ 975.00	\$ 225.00	\$ 750.00	9/22/2016	242 468	\$ 975.00	9/27/2016	202826	-5	\$ -
22	22-Sep	242-23095	242-23120	\$ 700.00	\$ 75.00	\$ 625.00	9/23/2016	242 469	\$ 700.00	9/27/2016	202827	-4	\$ -
23	23-Sep	242-23121	242-23150	\$ 825.00	\$ 175.00	\$ 650.00	9/26/2016	242 470	\$ 825.00	10/5/2016	203118	-9	\$ -
24	24-Sep	242-23151	242-23155	\$ 125.00	\$ 25.00	\$ 100.00	9/26/2016	242 471	\$ 125.00	10/5/2016	203120	-9	\$ -
25	25-Sep	SUNDAY						242				0	\$ -
26	26-Sep	242-23156	242-23182	\$ 700.00	\$ 75.00	\$ 625.00	9/27/2016	242 472	\$ 700.00	10/5/2016	203121	-8	\$ -
27	27-Sep	242-23183	242-23216	\$ 925.00	\$ 75.00	\$ 850.00	9/28/2016	242 473	\$ 925.00	10/5/2016	203122	-7	\$ -
28	28-Sep	242-23217	242-23243	\$ 850.00	\$ 150.00	\$ 700.00	9/29/2016	242 474	\$ 850.00	10/5/2016	203123	-6	\$ -
29	29-Sep	242-23244	242-23272	\$ 825.00	\$ 150.00	\$ 675.00	9/30/2016	242 475	\$ 825.00	10/5/2016	203125	-5	\$ -
30	30-Sep	242-23273	242-23312	\$ 1,125.00	\$ 50.00	\$ 1,075.00	10/3/2016	242 476	\$ 1,125.00	10/5/2016	203126	-2	\$ -
31	1-Oct							242				0	\$ -
TOTALS				\$ 22,325.00	\$ 3,650.00	\$ 18,675.00				\$ 22,325.00			

TOTAL AMOUNT DUE TO GENERAL FUND-----1100-322-70-124-000-0-000-----	\$	22,325.00
LESS: TOTAL AMOUNT REMITTED TO GENERAL FUND (COUNTY TREASURER)-----	\$	22,325.00
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.

[Signature]
 APPROVED BY

10-13-
 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: 11/3/16

XI

COUNTY *of* HIDALGO

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



EDINBURG, TEXAS 78539

November 7, 2016

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

Re: Review of the Precinct 4 Sanitation Program *Monthly Fee Report* and Supporting Documentation
For the month of September 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 September 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 September 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, 92ND D.C.

RODOLFO DELGADO
JUDGE, 93RD D.C.

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

ROSE GUERRA REYNA
JUDGE, 206TH D.C.

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

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

NOE GONZALEZ
JUDGE, 370TH D.C.
OVERSEER

LETICIA LOPEZ
JUDGE, 389TH D.C.

AIDA SALINAS FLORES
JUDGE, 394TH D.C.

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

JESSE CONTRERA
JUDGE, 449TH 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 September 2016 were \$22,325.00. Based on the results of our review, we have concluded that fees collected were properly accounted and reported.

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

Respectfully,



Ray Eufrazio, CPA
County Auditor

cc: Valde Guerra, County Executive Officer

HIDALGO COUNTY DISTRICT JUDGES

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

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JUDGE, 139TH D.C.

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JUDGE, 398TH D.C.

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

JESSE CONTRERAS
JUDGE, 449TH D.C.

Constable Celestino Avila Jr. Monthly Report

For the Month Ending August 2016 *ABC*

Date	Plaintiff	Defendant	Receipt #	Cause #	Type of Service	In/Out County	Court	Treasurer #	Amount Due
Monday, August 01, 2016	OAG	24 Citations	011230-1		Citation OAG	In County	District Clerk	201410	\$1,188.00
Monday, August 01, 2016	OAG	1 precept	011230-1		Precept To Serve	In County	District Clerk	201410	\$49.50
Monday, August 01, 2016	OAG	11 Precept	011231-1		Precept To Serve	In County	District Clerk	201410	\$544.50
Monday, August 01, 2016	OAG	83 Citations	011231-1		Citation OAG	In County	District Clerk	201410	\$4,108.50
Monday, August 01, 2016	OAG	1 Notice	011231-1		Notice to Show Cash	County	District Clerk	201410	\$49.50
Monday, August 01, 2016	OAG	1 Subpoena	011232-1		Subpoena OAG	In County	District Clerk	201410	\$49.50
Monday, August 01, 2016	OAG	14 Citations	011232-1		Citation OAG	In County	District Clerk	201410	\$693.00
Monday, August 01, 2016	OAG	1 Precept	011232-1		Precept To Serve	In County	District Clerk	201410	\$49.50
Monday, August 01, 2016	OAG	30 Citations	011233-1		Citation OAG	In County	District Clerk	201410	\$1,485.00
Monday, August 01, 2016	OAG	6 Precepts	011233-1		Precept To Serve	In County	District Clerk	201410	\$297.00
Monday, August 01, 2016	OAG	17 Citations	011234-1		Citation OAG	In County	District Clerk	201410	\$841.50
Monday, August 01, 2016	OAG	3 Precept	011234-1		Precept To Serve	In County	District Clerk	201410	\$148.50

Monday, September 19, 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 1 Administrative Assistant 11

Date	Plaintiff	Defendant	Receipt #	Cause #	Type of Service	In/Out County	Court	Treasurer #	Amount Due
Monday, August 01, 2016	OAG	71 Citations	011235-1		Citation OAG	In County	District Clerk	201410	\$3,514.50
Tuesday, August 16, 2016	OAG	5 Citations	011236-1		Citation OAG	In County	District Clerk	201634	\$247.50
Tuesday, August 16, 2016	OAG	1 Subpoena	011236-1		Subpoena OAG	In County	District Clerk	201634	\$49.50
Monday, August 01, 2016	Portfolio Recovery Associates LLC	Refugio Pineda	CI-2016-096	CL-16-2123-G	Citation	In County	County Clerk	201410	\$75.00
Tuesday, August 02, 2016	Max Fine Furniture	Yvette Salazar	CI-2016-097	SC16-0217-J12	Small Claims	In County	Justice Clerk	201414	\$75.00
Wednesday, August 03, 2016	Max Fine Furniture	Arnoldo Bautista	CI-2016-098	SC16-0218-J12	Small Claims	In County	Justice Clerk	201416	\$75.00
Thursday, August 04, 2016	Max Fine Furniture	Fidel Salinas	CI-2016-099	SC16-0219-J12	Small Claims	In County	Justice Clerk	201417	\$75.00
Thursday, August 04, 2016	Max Fine Furniture	Jose F. Hernandez	CI-2016-100	SC16-0220-J12	Small Claims	In County	Justice Clerk	201417	\$75.00
Thursday, August 04, 2016	Max Fine Furniture	Enrique Arzola	CI-2016-101	SC16-0221-J12	Small Claims	In County	Justice Clerk	201417	\$75.00
Thursday, August 04, 2016	Max Fine Furniture	John R. Alvarez	CI-2016-102	SC16-0222-J12	Small Claims	In County	Justice Clerk	201417	\$75.00
Monday, August 08, 2016	Rena M. Talley	Manuel Ramon Guerra	CI-2016-103	BAT-16-003097	Citation	Out County	District Court	201580	\$75.00
Monday, August 08, 2016	US Bank National Assoc as trustee for Citigroup	Diann Gloria Silva	CI-2016-104	LT16-0260-J12	FED	In county	Justices Clerk	201580	\$75.00

Monday, September 19, 2016



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

Approved by: [Signature] Escondido, Precinct 1

Prepared by: [Signature] Administrative Assistant 11

11a

Date	Plaintiff	Defendant	Receipt #	Cause #	Type of Service	In/Out County	Court	Treasurer #	Amount Due
Thursday, August 11, 2016	Julio C. Alvarado	Oscar Ledesma	C1-2016-105	SC16-0226-J12	Small Claims	In County	Justice Clerk	201581	\$75.00
Friday, August 12, 2016	William D. Downey	Nafta Equipment Inc, Jorge Alarcon	C1-2016-106	4SC160031	Small Claims	In County	Justice Clerk	201582	\$75.00
Monday, August 15, 2016	Trinity Trailer Rentals LLC	I acio De Los Santos	C1-2016-107	JS16-00781	Small Claims	Out County	Justice Clerk	201583	\$75.00
Thursday, August 25, 2016	Padilla LLC Successor In Interest of Dodeka, LLC	Moises Delgado	C1-2016-108	CC07-172GS	Writ of Garnishment	In County	Justice Clerk	202151	\$80.00
Friday, August 26, 2016	Harris County Rentals	Daniel Gonzales dba 3M Contractors Inc Tegrity Contractors and Idea Headquarters Rio Grand Valley	C1-2016-109	D-1-GN-16-00384	Citation	Out County	District Clerk	202153	\$75.00
Tuesday, August 30, 2016	Fullerum Retail Energy LLC dba Amigo Energy	Eldercare Retirement Properties Hd, Ika Eldercare Retirement Properties, Inc dba Valley Grande Manor Nursing & Convalescent	C1-2016-110	C-3945-16-D	Citation	In County	District Clerk	202154	\$75.00
Wednesday, August 31, 2016	Girl Scouts of Greater South Texas	Rebecca Ozuna	C1-2016-111	2016-KSC-00024	Citation	Out County	County Clerk	202155	\$75.00
Wednesday, August 31, 2016	Girl Scouts of Greater South Texas	Evonne Mireles	C1-2016-112	2016-KSC-00027	Citation	Out County	County Clerk	202155	\$75.00

Grand Total

\$14,595.50

✓ A X25

HIDALGO COUNTY AUDITOR'S OFFICE

APPROVED BY: *[Signature]*

DATE: 9/16/16

Monday, September 19, 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]* Administrative Assistant II
 Candidate, Precinct 1

Constable Celestino Avila Jr. Monthly Report

For the Month Ending SEPTEMBER 2016 *five*

Date	Plaintiff	Defendant	Receipt #	Cause #	Type of Service	In/Out County	Court	Treasurer #	Amount Due
Thursday, September 22, 2016	OAG	5 Citations	011237-1		Citation OAG	In County	District Clerk	202934	\$247.50
Friday, September 23, 2016	OAG	19 Citations	011238-1		Citation OAG	In County	District Clerk	202828	\$940.50
Friday, September 23, 2016	OAG	1 Precept	011238-1		Precept To Serve	In County	District Clerk	202828	\$49.50
Friday, September 23, 2016	OAG	1 Precept	011239-1		Citation OAG	In County	District Clerk	202828	\$49.50
Friday, September 23, 2016	OAG	5 Citations	011239-1		Precept To Serve	In County	District Clerk	202828	\$49.50
Monday, September 26, 2016	OAG	23 Citations	011240-1		Citation OAG	In County	District Clerk	202895	\$1,138.50
Friday, September 02, 2016	Cassandra Cobi Fuentes	Jarvis Linn Park	C1-2016-113	SC16-0234-J12	Small Claims	In County	Justice Clerk	202431	\$75.00
Friday, September 09, 2016	Max Fine Furniture	Velda M. Guzman	C1-2016-114	SC16-0236-J12	Small Claims	In County	Justice Clerk	202433	\$75.00
Monday, September 12, 2016	Jourdanton Hospital Corporation DBA S. T.	Jacqueline Zapata	C1-2016-115	16-06-0483-CVA	Citation	Out County	District Clerk	202435	\$75.00
Monday, September 12, 2016	Max Fine Furniture	Ubaldo Jacques Jr	C1-2016-116	SC16-0237-J12	Small Claims	In County	Justice Clerk	202435	\$75.00
Tuesday, September 13, 2016	Mesa Vista Apartments	Theresa Alvarado	C1-2016-117	LT16-0309-J12	FED	In County	Justice Clerk	202611	\$75.00

RECEIVED BY COUNTY CLERK
2016 OCT 13 PM 3:10

Friday, October 07, 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 11
 Prepared by: [Signature] Administrative Assistant 11

XI

Date	Plaintiff	Defendant	Receipt #	Cause #	Type of Service	In/Out County	Court	Treasurer #	Amount Due
Tuesday, September 13, 2016	Mesa Vista Apartments	Tomas Cervantes	C1-2016-118	LT16-0310-J12	FED	In County	Justice Clerk	202611	\$75.00
Tuesday, September 13, 2016	Mesa Vista Apartments	Sulema Garcia	C1-2016-119	LT16-0310-J12	FED	In County	Justice Clerk	202611	\$75.00
Thursday, September 15, 2016	Bento Villarreal	Corelia Aguilar	C1-2016-120	2016-DC1-02546-Etiation		Out County	District Clerk	202612	\$75.00
Thursday, September 15, 2016	New Millennium L.L.C	Vanissa Garcia	C1-2016-121	LT16-0316-J12	FED	In County	Justice Clerk	202612	\$75.00
Thursday, September 15, 2016	Maria Almaguer	Claudia Rodriguez	C1-2016-122	LT16-0317-J12	FED	In County	Justice Clerk	202612	\$75.00
Friday, September 16, 2016	Jose Luis Perez	Joe Garcia	C1-2016-123	SC16-0238-J12	Small Claims	In County	Justice Clerk	202613	\$75.00
Monday, September 19, 2016	Dodeka, L.L.C	Moises Delgado	C1-2016-124	CC07-172GS	Writ of Garnishment	Garnishment County	Justice Clerk	202614	\$80.00
Wednesday, September 21, 2016	Jaime Tamez Martinez Inc	Robert Susen/Notex Transport	C1-2016-125	41DC1601764	Small Claims	Out County	Justice Clerk	202739	\$75.00
Wednesday, September 21, 2016	Jaime Tamez Martinez Inc	Robert Susen/Nu-Tex Transport	C1-2016-126	41DC1601765	Small Claims	Out County	Justice Clerk	202739	\$75.00
Wednesday, September 28, 2016	ELIJUD & SHARON TAMEZ	All Valley Pools	C1-2016-127	2016-FSC-00036	Small Claims	out of county	Justice Clerk	202936	\$75.00
Friday, September 30, 2016	Jorge Cruz Jr	Kimberly Anguiano Cruz	C1-2016-128	16-1973	Citation	In county	Justice Clerk	203046	\$75.00
Friday, September 30, 2016	Rosalva Ocegueda	Sadra C. Garza	C1-2016-129	SC16-0239-J12	Small Claims	In County	Justice Clerk	203046	\$75.00

Friday, October 07, 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 Administrative Assistant II

Date Plaintiff Defendant Receipt # Cause # Type of Service In/Out County Court Treasurer # Amount Due

Grand Total

\$3,953.00
 1 X 24

RECEIVED BY
 COUNTY AUDITOR
 2016 OCT 13 PM 3 10

HIDALGO COUNTY AUDITORS OFFICE
 APPROVED BY: [Signature]
 DATE: 10/13/16

Friday, October 07, 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: _____ Prepared by: [Signature]
 Constable, Precinct 1 Administrative Assistant 11

X

COUNTY of HIDALGO

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



EDINBURG, TEXAS 78539

November 7, 2016

The Honorable Celestino Avila
Hidalgo County Constable Precinct No. 1
1902 Joe Stephens Blvd. Suite 303
Weslaco, TX 78596

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

Dear Constable Avila:

We have conducted a limited scope review of the Constable Precinct No. 1 *Monthly Fees Reports* and supporting documentation for the months of August 2016 and September 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 August 2016 and September 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 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 reports.
- Reviewed receipts issued to determine if proper fee amounts were collected and reported.
- Verified receipts issued followed a sequential order.

HIDALGO COUNTY DISTRICT JUDGES

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

RODOLFO DELGADO
JUDGE, 93RD D.C.

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

ROSE GUERRA REYNA
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JUAN R. PARTICA
JUDGE, 275TH D.C.

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JUDGE, 332ND D.C.

NCE GONZALEZ
JUDGE, 370TH D.C.
OVERSEER

LETICIA LOPEZ
JUDGE, 381TH D.C.

AIDA SALINAS FLORES
JUDGE, 388TH D.C.

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

JESSE CONTRERA
JUDGE, 449TH D.C.

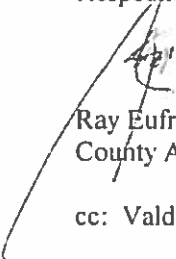
- Verified that procedures for voided receipts were properly followed.
- Reviewed the *Cashier's Daily Close-Out Report/Daily Remittance Form* to determine whether fees collected were properly accounted and deposited with the County Treasurer on or before the fifth day after the day on which the funds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

Conclusion:

Total collections for the months of August 2016 and September 2016 were \$14,595.50 and \$3,953.00. Based on the results of our review, we have concluded that generally fees collected were properly accounted and reported.

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

Respectfully,



Ray Eufrazio, CPA
County Auditor

cc: Valde Guerra, County Executive Officer

HIDALGO COUNTY DISTRICT JUDGES

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

RODOLFO DELGADO
JUDGE, 93RD D.C.

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

ROSE GUERRA REYNA
JUDGE, 204TH D.C.

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

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

NOE GONZALEZ
JUDGE, 370TH D.C.

LETICIA LOPEZ
JUDGE, 381TH D.C.

AIDA SALINAS FLORES
JUDGE, 398TH D.C.

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

JESSE CONTRERAS
JUDGE, 449TH D.C.

CONSTABLE MARTIN CANTU MONTHLY REPORT
For the Month Ending Sep-16

PRC

DATE	PLAINTIFFS 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)							
9/14/2016	Hidalgo County	Francisco Brown	9889-2	t-1624-10-b	X		X					202478	\$275.00
9/14/2016	Mercedes ISD	Lydia V. Marko	9890-2	T-1505-14-H	X		X					202478	\$275.00
9/14/2016	PSIA ISD	Mario Vasquez	9891-2	T-1187-13-D	X		X					202478	\$275.00
9/14/2016	PSIA ISD	Zane Gabriela Trevino	9892-2	T-0612-12-B	X		X					202478	\$275.00
9/15/2016	Edinburg CISD	Juan Vasquez	9893-2	T-1384-11-J	X		X					202564	\$550.00
9/15/2016	PSIA ISD	Sylvia Sinder	9894-2	T-0078-13-I	X		X					202564	\$550.00
9/16/2016	Francisco & Norma Ramirez	Cristina Fonseca	9895-2	2016-15		X						202610	\$75.00
9/20/2016	State of Texas Hidalgo County	Dr. Pablo Villarreal	9896-2	T-0602-16-J			X					202762	\$200.00
8/20/2016	State of Texas Hidalgo County	Gloria Montalvo	9897-2	T-0386-16-J			X					202762	\$200.00
9/20/2016	Credenciano Ramirez Lozano	Leyla Guadalupe Garza Lozano	9898-2	2016-07-31229-CV		X						202762	\$75.00
9/22/2016	Skadden Shah Ortiz Contro	Create The Bridge Inc.	9899-2	CV51C0162430		X						202791	\$200.00
9/22/2016	State of Attorney General	OAG x 92 Cases	9900-2	OAG X 92			X					202791	\$4,554.00
9/22/2016	State of Attorney General	OAG X 106 Cases	9901-2	OAG X 106			X					202908	\$5,247.00
9/27/2016	Edinburg CISD	Reymundo Garza (VEMS)	9902-2	T-1274-16-A			X					202908	\$200.00
9/27/2016	City Of Mercedes	Rio Tex Wholesale Meats	9903-2	T-0983-16-D			X					202908	\$200.00
<p align="right">Total \$13,151.00</p>													



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: Armando Campos, Jefe de Precinct 2 Prepared by: Gloria A. Felix

CONSTABLE MARTIN CANTU MONTHLY REPORT

For the Month Ending Sep-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)	OUT OF COUNTY (OC)/ IN-COUNTY (IC)						
9/6/2016	Edinburg CISD	Arturo Villarreal	9859-2	T2336-09-II	Order of Sale/ Levy	X			X		4 202474	4 \$66.00
9/6/2016	Olivia T. Cavazos	Guadalupe E Castillo Jr	9860-2	416SC0003	Small Claims	X			X		4 202474	4 \$75.00
9/6/2016	Texas Speciality Underwriter	Marko Saenz	9861-2	CS2-16-0013	Civil Citation	X	X				4 202474	4 \$75.00
9/6/2016	Edinburg CISD	Oscar Salazar	9862-2	T-943-11-B	Order of Sale/ Levy	X		X			4 202474	4 \$180.00
9/6/2016	Edinburg CISD	Santiago Cantu	9863-2	T-3119-12-J	Order of Sale/ Levy	X		X			4 202474	4 \$156.00
9/7/2016	lvnk Fundhung	North Star Inter National Bank	9864-2	E08-1574WG	Writ Of Garnishment	X	X				4 202475	4 \$80.00
9/9/2016	Mercedes ISD	Angelica Rodriguez	9865-2	T-1828-09-B	Order of Sale/ Levy	X		X			4 202476	4 \$275.00
9/9/2016	Hidalgo County	Manuela G Vela	9866-2	T-850-10-C	Order of Sale/ Levy	X		X			4 202476	4 \$275.00
9/9/2016	PSJA ISD	Zaire Gabriela Trevino	9867-2	T-0612-12-B	Order of Sale/ Levy	X		X			4 202476	4 \$275.00
9/9/2016	Mission ISD	Abel Garcia	9868-2	T-1093-12-G	Order of Sale/ Levy	X		X			4 202476	4 \$275.00
9/9/2016	Mercedes ISD	Senovio Ramirez	9869-2	T-1297-12-H	Order of Sale/ Levy	X		X			4 202476	4 \$275.00
9/9/2016	Monte Alto ISD	Rolando Martinez	9870-2	T-1693-12-H	Order of Sale/ Levy	X		X			4 202476	4 \$275.00
9/9/2016	Mercedes ISD	Joel Gutierrez	9871-2	T-2479-12-1	Order of Sale/ Levy	X		X			4 202476	4 \$275.00
9/9/2016	La Villa ISD	Robert Ramos	9872-2	T-3284-12-1	Order of Sale/ Levy	X		X			4 202476	4 \$275.00
9/9/2016	Valley View ISD	Gloria Villedas	9873-2	T-0856-13-C	Order of Sale/ Levy	X		X			4 202476	4 \$275.00
2016 OCT COUNTY CLERK												
\$3,107.00												



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: Armando Campos, Chief Deputy Constable
 Constable, Precinct 2

Prepared by: Gloria A. Felix

(Handwritten signatures and initials)

CONSTABLE MARTIN CANTU MONTHLY REPORT

For the Month Ending Sep-16

DATE	PLAINTIFFS NAME	DEFENDANT'S NAME	RECEIPT NUMBER	CAUSE NUMBER	TYPE OF SERVICE		Justice Clerk	County Clerk	District Clerk	Const Sale	TREASURER RECEIPT	AMOUNTS DUE TO COUNTY
					OUT OF COUNTY (OC)	IN-COUNTY (IC)						
9/9/2016	PSJA ISD	Albert Garza	9874-2	T-1964-14-B	Order of Sale / Levy	X					202476	\$275.00
9/13/2016	Francisco & Norma Ramirez	Pablo Razo	9875-2	2016-15	Small Claims		X				202477	\$75.00
9/14/2016	Mission CISD	Manuela Cavazos	9876-2	T-0632-15-B	Order of Sale / Levy		X		X		202478	\$275.00
9/14/2016	PSJA ISD	Maria Belen Arriaga	9877-2	T-0133-15-D	Order of Sale / Levy		X		X		202478	\$275.00
9/14/2016	Hidalgo County	Geneveva A Mendoza	9878-2	T-2901-14-H	Order of Sale / Levy		X		X		202478	\$275.00
9/14/2016	Hidalgo County	Ernesto Amar	9879-2	T-3090-14-H	Order of Sale / Levy		X		X		202478	\$275.00
9/14/2016	City Of Donna	Maria Eugene Alcoser	9880-2	T-2316-14-C	Order of Sale / Levy		X		X		202478	\$275.00
9/14/2016	La Jova ISD	Leticia Esther Palacios	9881-2	T-2365-14-C	Order of Sale / Levy		X		X		202478	\$275.00
9/14/2016	Monte Alto ISD	Elizabeth Martinez	9882-2	T-0737-15-H	Order of Sale / Levy		X		X		202478	\$275.00
9/14/2016	PSJA ISD	Marc Anthony Vasquez	9883-2	T-1171-13-A	Order of Sale / Levy		X		X		202478	\$275.00
9/14/2016	PSJA ISD	Juan Loredo	9884-2	T-1340-14-H	Order of Sale / Levy		X		X		202478	\$275.00
9/14/2016	PSJA ISD	Miguel Gonzalez	9885-2	T-1726-14-F	Order of Sale / Levy		X		X		202478	\$275.00
9/14/2016	Monte Alto ISD	Juan Coss	9886-2	T-1220-14-H	Order of Sale / Levy		X		X		202478	\$275.00
9/14/2016	Mercedes ISD	Irene L Colon	9887-2	T-1238-14-D	Order of Sale / Levy		X		X		202478	\$275.00
9/14/2016	Mission CISD	Fidencio Perez	9888-2	T-1076-14-h	Order of Sale / Levy		X		X		202478	\$275.00
TOTAL												\$3,925.00



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: Armando Campos, Chief Deputy Constable

Prepared by: Gloria A. Felix

BY: *[Signature]*

COUNTY of HIDALGO

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



EDINBURG, TEXAS 78539

November 7, 2016

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

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

Dear Constable Cantu:

We have conducted a limited scope review of the Constable Precinct 2 *Monthly Fees Report* and supporting documentation for the month of September 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 September 2016. Our review was not designed nor intended to be a detailed study of every relevant control system, procedure, or transaction. Accordingly, the opportunities for improvement presented in this report may not be all-inclusive of areas where improvement could be made.

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

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

Methodology:

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

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

HIDALGO COUNTY DISTRICT JUDGES

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

RODOLFO DELGADO
JUDGE, 93RD D.C.

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

ROSE GUERRA REYNA
JUDGE, 204TH D.C.

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

MARIO E. RAMIREZ, JR.
JUDGE, 327TH D.C.

HOE DONAZALEZ
JUDGE, 370TH D.C.
OVERSEER

LETICIA LOPEZ
JUDGE, 369TH D.C.

AIDA SALINAS FLORES
JUDGE, 388TH D.C.

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

JESSE CONTRERAS
JUDGE, 448TH D.C.

The Honorable Martin Cantu
November 7, 2016
Page 2 of 2

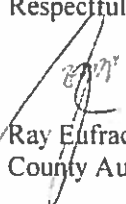
- Verified that the collections per the *Monthly Fees Report* agreed to total receipts issued and the deposits made with the County Treasurer.
- Reviewed receipts, *Cashier's Daily Close-Out Report/Daily Remittance Form*, and *Monthly Fees Report* to verify proper completion.

Conclusion:

Total collections for the month of September 2016 were \$20,853.00. 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, 92ND D.C.

RODOLFO DELGADO
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JUDGE, 206TH D.C.

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

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

NCE GONZALEZ
JUDGE, 370TH D.C.

LETICIA LOPEZ
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JUDGE, 398TH D.C.

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JUDGE, 448TH D.C.

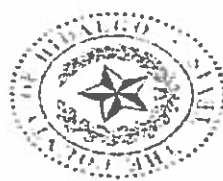
RECEIVED

CONSTABLE, PCT. 3 LARRY GALLARDO MONTHLY REPORT COUNTY

For the Month Ending August 2016

RECEIVED
COUNTY CLERK

DATE	PLAINTIFF'S NAME	DEFENDANT'S NAME	RECIPT NUMBER	CAUSE NUMBER	TYPE OF SERVICE OUT OF COUNTY (OC) IN-COUNTY (IC)	JUDICIAL OFFICE		Justice Clerk	Holds Title	Check	Other	Sale	TREASURER RECEIPT	AMOUNT'S DUE TO COUNTY
						OC	IC							
8/4/2016	CITY OF MCALLIN ET AL	CCR INTERNATIONAL LLC	C3-2016-167	E-094-16-B	TAX WARRANT		X						4 201575 S	200.00
8/4/2016	TEXAS FIRST BANK	ALICE J. GONZALES	C3-2016-168	CV-0054231	WRIT OF EXECUTION (GALVESTON CO)			X					4 201575 S	200.00
8/4/2016	ANGEL SOSA	MARIA A. CHIAPA	C3-2016-169	PP-0005	SUMMONS (STARR CO)								4 201575 S	75.00
8/4/2016	CLAIRISSA SOSA	MARIA A. CHIAPA	C3-2016-170	PP-0006	SUMMONS (STARR CO)								4 201575 S	75.00
8/4/2016	CELA C. GONZALEZ	IRIS ALICIA GARCIA	C3-2016-171	CV-127	WRIT OF EXECUTION (STARR CO)								4 201575 S	200.00
8/4/2016	VOID	VOID	C3-2016-172	VOID	VOID								VOID 4 S	4
8/9/2016	HIDALGO COUNTY ET AL	JOSE AMAURO GALINDO	C3-2016-173	E-058-10-B	LEVY, DEED NOTICE PKG & ORDER OF SALE			X					4 201577 S	275.00
8/9/2016	PSJA ISD ET AL	HORTENCIA ESTRADA	C3-2016-174	E-201-13-G	LEVY, DEED NOTICE PKG & ORDER OF SALE			X					4 201577 S	275.00
8/9/2016	PSJA ISD ET AL	RODRIGO ESCOBERO ET AL	C3-2016-175	E-256-13-11	LEVY, DEED NOTICE PKG & ORDER OF SALE			X					4 201577 S	275.00
8/9/2016	PSJA ISD ET AL	FORTUNA ESCOBEDO ET AL	C3-2016-176	E-264-12-G	LEVY, DEED NOTICE PKG & ORDER OF SALE			X					4 201577 S	275.00
8/9/2016	PSJA ISD ET AL	CRISANTO GARCIA III	C3-2016-177	E-085-13-1	LEVY, DEED NOTICE PKG & ORDER OF SALE			X					4 201577 S	275.00
8/9/2016	PSJA ISD ET AL	PEDRO J. GARCIA LUNES	C3-2016-178	E-560-11-B	LEVY, DEED NOTICE PKG & ORDER OF SALE			X					4 201577 S	275.00
8/9/2016	HIDALGO COUNTY ET AL	ALICIA MARIA SANCHEZ ET AL	C3-2016-179	E-095-11-1	LEVY, DEED NOTICE PKG & ORDER OF SALE			X					4 201577 S	275.00
8/9/2016	HIDALGO COUNTY ET AL	MANUELA Z. DE TORRES ET AL	C3-2016-180	E-810-10-A	LEVY, DEED NOTICE PKG & ORDER OF SALE			X					4 201577 S	275.00
8/9/2016	PSJA ISD ET AL	MARIA AMPARO RESENDE ET AL	C3-2016-181	E-099-2-14-11	LEVY, DEED NOTICE PKG & ORDER OF SALE			X					4 201577 S	275.00
													Page Total	\$ 3,225.00
													Grand Total	Λ



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

Larry Gallardo
Constable, Precinct 3

Prepared by

R.V.N.

X

CONSTABLE, PCT. 3 LARRY GALLARDO MONTHLY REPORT
 For the Month Ending August

DATE	PLAINTIFF'S NAME	DEPENDANT'S NAME	RECEIPT NUMBER	CAUSE NUMBER	TYPE OF SERVICE		Justice Clerk	Comm. Clerk	District Clerk	Other	Cont. Sale	TREASURER RECEIPT	AMOUNTS DUE TO COUNTY
					OUT OF COUNTY (OC)	IN-COUNTY (IC)							
8/9/2016	L.A. JOYA ISD, ET AL.	JUANQUIN LOPEZ, JR.	C3-2016-183	E-1675-16-C	LEVY, DEED & NOTICE PKG ORDER OF SALE	N			N			201577	275.00
8/9/2016	HIDALGO COUNTY, ET AL.	LIDIA ARIUANO, ET AL.	C3-2016-183	E-1659-08-G	LEVY, DEED & NOTICE PKG ORDER OF SALE	N			N			201577	275.00
8/9/2016	CITY OF PALMVIEW, ET AL.	MARIA ROSA MATA	C3-2016-183	E-0886-08-A	LEVY, DEED & NOTICE PKG ORDER OF SALE	N			N			201577	275.00
8/9/2016	L.A. JOYA ISD, ET AL.	CHILDREN'S EDUCATION STATION	C3-2016-183	E-0887-16-A	TAX WARRANT	N			N			201577	200.00
8/9/2016	MISSION CSD, ET AL.	STEN SURVECO	C3-2016-186	E-0889-16-A	TAX WARRANT	N			N			201577	200.00
8/9/2016	ACTION MEAT DISTRIBUTORS	EBEREN ROCHA	C3-2016-183	CV-13-C-50880-53	WRIT OF EXECUTION (HARRIS CO)	N			N			201577	200.00
8/11/2016	MCALLEN ISD & HIDALGO CO.	LANSKY & BRAYS, LTD.	C3-2016-188	E-0197-16-J	TAX WARRANT	N			N			201578	200.00
8/11/2016	PSJA ISD	CAR MART MOTORS	C3-2016-189	E-0891-16-D	TAX WARRANT	N			N			201578	200.00
8/11/2016	CITY OF MCALLEN, HIDALGO COUNTY, & MCALLEN ISD	HIL. CENLUNNIAI	C3-2016-190	E-0890-16-C	TAX WARRANT	N			N			201578	200.00
8/11/2016	CITY OF MCALLEN, HIDALGO COUNTY, & SHARY AND ISD	FLORERIA LAS MARGARITAS	C3-2016-191	E-0881-16-F	TAX WARRANT	N			N			201578	200.00
8/11/2016	CITY OF MCALLEN, ET AL.	AKL ATHLETICS	C3-2016-192	E-0893-16-B	TAX WARRANT	N			N			201578	200.00
8/11/2016	MCISD, HIDALGO COUNTY, FT CREATIONS	FLOWERS BY TOLFS CREATIONS	C3-2016-193	E-0885-16-B	TAX WARRANT	N			N			201578	200.00
8/11/2016	MCISD, ET AL.	ROADSBB- DRIVE INN #3	C3-2016-194	E-0903-16-I	TAX WARRANT	N			N			201578	200.00
8/17/2016	CITY OF MCALLEN, ET AL.	CAR ON MEXICAN RESTAURANT	C3-2016-195	E-0906-16-A	TAX WARRANT	N			N			201579	200.00
8/16/2016	HIDALGO COUNTY, ET AL.	RYTIVE STOCK INC, ET AL.	C3-2016-196	E-0734-14-D	LEVY, DEED & NOTICE PKG ORDER OF SALE	N			N			201646	275.00
<i>Page Total</i>												\$	3,300.00
<i>Grand Total</i>													^

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

Approved by:

Larry Gallardo
 Constable, Precinct 3

Prepared by:

BAM

XK

CONSTABLE, PCT. 3 LARRY GALLARDO MONTHLY REPORT

For the Month Ending August

DATE	PLAINTIFF'S NAME	DEFENDANT'S NAME	RECEIPT NUMBER	CAUSE NUMBER	TYPE OF SERVICE		Justice Clerk	County Clerk	District Clerk	Other	Treasurer Receipt	AMOUNTS DUE TO COUNTY
					OUT OF COUNTY (OC)	IN-COUNTY (IC)						
8/16/2016	HIDALGO COUNTY, ET AL	TORRES EXPORTS	C3-2016-197	E-0879-16-1	TAX WARRANT	N					4	200.00
8/16/2016	LONE STAR NATIONAL BANK	JAMES HARRIS DBA HARRIS ROOFING CO	C3-2016-198	C1-06-2059-A	WRIT OF EXECUTION	N					4	200.00
8/16/2016	LA VILLA ISD, ET AL	EVARISTO CONTRERAS	1094-3	E-1222-10-1	LEVY, DEED, NOTICE PKG, ORDER OF SALE 2010	N					4	270.00
8/16/2016	LA VILLA ISD, ET AL	SAUL RIVERA	1095-3	E-030-05-C	LEVY, DEED, NOTICE PKG, ORDER OF SALE 2005	N					4	270.00
8/22/2016	CITY OF MCALLEN, ET AL	CAMACHINERY INC.	C3-2016-199	E-0112-16-A	TAX WARRANT	N					4	200.00
8/22/2016	CITY OF MCALLEN, ET AL	BIG DADDY BURGERS	C3-2016-200	E-0883-16-B	TAX WARRANT	N					4	200.00
8/22/2016	SHARVYLAND ISD, ET AL	VIC TOR RUIZ, ET AL	C3-2016-201	E-1272-11-B	LEVY, DEED, NOTICE PKG & ORDER OF SALE	N					4	225.00
8/22/2016	SHARVYLAND ISD, ET AL	STONFOAK DEVE LTD ET AL	1096-3	E-951-11-J	LEVY, DEED, NOTICE PKG & ORDER OF SALE	N					4	270.00
8/31/2016	CITY OF MCALLEN, ET AL	REEF VALLEY LLC	C3-2016-202	E-0908-16-1	TAX WARRANT	N					4	200.00
8/31/2016	CITY OF PIARR ET AL	QUALITY MEDICAL SUPPLIES	C3-2016-203	E-0872-16-1	TAX WARRANT	N					4	200.00
8/31/2016	SUBJECTS POWER EQUIPMENT	LOS DEL LID ENERGY	C3-2016-204	16-SC-00113-JP1-2	CITATION (INJECTS CO)	N					4	75.00
											Page Total	\$ 2,360.00
											Grand Total	\$ 8,885.00

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:

Weyand Gulleroff
Constable, Precinct 3

Prepared by:

Buller

X/K

785

CONSTABLE, PCT. 3 LARRY LALLARDO MONTHLY REPORT
For the Month Ending September

DATE	PLAINTIFF'S NAME	DEFENDANT'S NAME	RECEIPT NUMBER	CAUSE NUMBER	TYPE OF SERVICE		Justice Clerk	County Clerk	District Clerk	Other	Court Sale	TREASURER RECEIPT	AMOUNTS DUE TO COUNTY	
					OUT OF COUNTY (OCY)	IN-COUNTY (IC)								
9/6/2016	EDINBURG CISD, ET AL	ANA MARIA FLECHIAL	1097.3	T-0004-14-H	LEVY, DEED, NOTICE PKG. ORDER OF SALE	X			X			202820	\$ 45.00	
9/6/2016	EDINBURG CISD, ET AL	OLIVIA L. ESCOBAR	1098.3	T-1431-10-H	LEVY, DEED, NOTICE PKG. ORDER OF SALE	X			X			202820	\$ 98.00	
9/6/2016	CITY OF MCALLEN, ET AL	T&F FORWARDING	C3-2016-205	T-0880-16-G	TAX WARRANT	X			X			202820	\$ 200.00	
9/21/2016	THE CADLE COMPANY II, INC.	ALBERTO & MARIA PENA	C3-2016-206	CI-06-2276-E	WRIT OF EXECUTION	X			X			202822	\$ 200.00	
9/21/2016	MCALLEN ISD, ET AL	CANDYMAR PRODUCE, INC	C3-2016-207	T-0907-16-C	TAX WARRANT	X			X			202822	\$ 200.00	
9/21/2016	MCALLEN ISD, ET AL	ALEMAN AUTO RENTAL SALES	C3-2016-208	T-0892-16-B	TAX WARRANT	X			X			202822	\$ 200.00	
9/26/2016	CONTROL TECHNOLOGIES, INC	STAR OPERATIONS, INC	C3-2016-209	2016-CV-002145-D4	CITATION (WEBB CO)	X			X			202823	\$ 75.00	
9/26/2016	CITY OF MCALLEN, ET AL	ALEMAN AUTO RENTAL SALES	C3-2016-210	I-0892-16-B	TAX WARRANT	X			X			202823	\$ 200.00	
9/28/2016	VANTAGE BANK TEXAS	FERNANDO AND BENITA BINDOSA	C3-2016-211	C-429-16-D	INJUNCTION X 2	X			X			203006	\$ 150.00	
													Page Total	\$ 1,368.00
													Grand Total	\$ 1,368.00



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 3

Prepared by: [Signature]

2016 OCT 3 PM 3:02

COUNTY of HIDALGO

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



EDINBURG, TEXAS 78539

November 7, 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 months of August 2016 and September 2016

Dear Constable Gallardo:

We have conducted a limited scope review of the Constable Precinct 3 *Monthly Fees Reports* and supporting documentation for the months of August 2016 and September 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 Reports* for the months of August 2016 and September 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 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.

HIDALGO COUNTY DISTRICT JUDGES

LUIS M SINGLETERRY
JUDGE, 92ND D.C.

RODOLFO DELGADO
JUDGE, 93RD D.C.

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

ROSE GUERRA REYNA
JUDGE, 206TH D.C.

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

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

NOE GONZALEZ
JUDGE, 370TH D.C.
OVERSEER

LETICIA LOPEZ
JUDGE, 389TH D.C.

AIDA SALINAS FLORES
JUDGE, 398TH D.C.

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

JESSE CONTRERA
JUDGE, 448TH D.C.

Honorable Lazaro Gallardo
November 7, 2016
Page 2 of 2

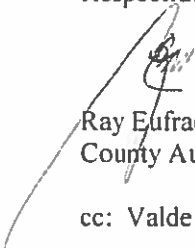
- Reviewed *Cashier's Daily Close-Out Reports/Daily Remittance Forms* to determine whether fees collected were properly accounted and deposited with the County Treasurer in a timely manner.
- Verified that the collections per the *Monthly Fees Reports* agreed to total receipts issued and the deposits 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 August 2016 and September 2016 were \$8,885.00 and \$1,368.00, 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, 62ND D.C.

RODOLFO DELGADO
JUDGE, 93RD D.C.

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

ROSE GUERRA REYNA
JUDGE, 204TH D.C.

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

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

NOE GONZALEZ
JUDGE, 370TH D.C.
OVERSEER

LETICIA LOPEZ
JUDGE, 389TH D.C.

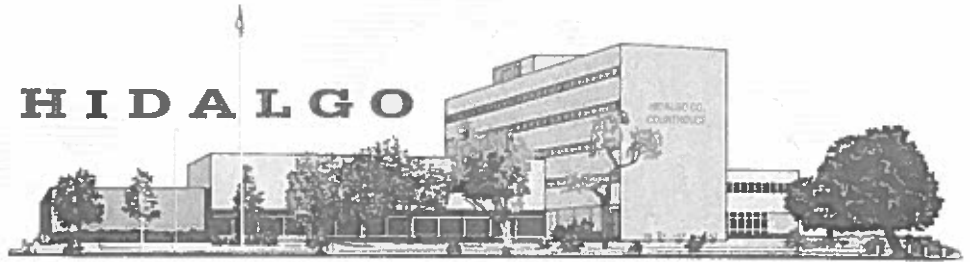
aida salinas flores
JUDGE, 394TH D.C.

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

JESSE CONTRERAS
JUDGE, 449TH D.C.

COUNTY OF HIDALGO

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



EDINBURG, TEXAS 78539

November 7, 2016

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

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

Dear Constable Gaitan:

We have conducted a limited scope review of the Constable Precinct 4 *Monthly Fees Report* and supporting documentation for the month of September 2016 pursuant to Local Government Code §115.002 (a) and (b) and Code of Criminal Procedure Article 103.011. The objective of the review was to determine if fees collected were properly accounted and reported.

Scope:

The scope of our review was limited to collections reported by the Constable Precinct 4 Office on the *Monthly Fees Report* for the month of September 2016. Our review was not designed nor intended to be a detailed study of every relevant control system, procedure, or transaction. Accordingly, the opportunities for improvement presented in this report may not be all-inclusive of areas where improvement could be made.

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

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

Methodology:

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

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

HIDALGO COUNTY DISTRICT JUDGES

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

RODOLFO DELGADO
JUDGE, 93RD D.C.

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

ROSE GUERRA REYNA
JUDGE, 206TH D.C.

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

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

NOE GONZALEZ
JUDGE, 370TH D.C.
OVERSEER

LETICIA LOPEZ
JUDGE, 389TH D.C.

AIDA SALINAS FLORES
JUDGE, 394TH D.C.

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

JESSE CONTRERA
JUDGE, 448TH D.C.


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

Conclusion:

Total collections for the month of September 2016 were \$1,391.50. 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, 97th D.C.

RODOLFO DELGADO
JUDGE, 97th D.C.

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

ROSE GUERRA REYNA
JUDGE, 206th D.C.

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

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

NOÉ GONZALEZ
JUDGE, 370th D.C.
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LETICIA LOPEZ
JUDGE, 389th D.C.

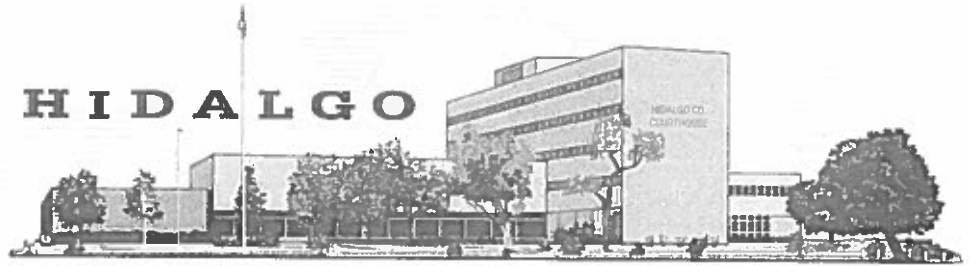
AIDA SALINAS FLORES
JUDGE, 398th D.C.

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

JESSE CONTRERAS
JUDGE, 449th D.C.

COUNTY of HIDALGO

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



EDINBURG, TEXAS 78539

November 7, 2016

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

Re: Review of Sheriff's "B" Account Financial Statements
For the Months ended June 30, 2016 through August 31, 2016

Dear Sheriff Guerra:

We conducted a limited scope review of the "B" Account financial statements for the months ended June 30, 2016 through August 31, 2016 pursuant to Local Government Code §112.006 (a), §115.001, §115.002 (b), and §115.901. The objective of the review was to obtain limited assurance that the balance sheets are free from material misstatement.

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

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

Observation No. 1

We noted during our review that fines, fees, and court costs collected from inmates upon discharge from jail and bail bond fees collected from bail bondsmen were being deposited into the Bond "B" (cash bail bonds) bank account. According to the Sheriff's Office staff, the new deposit procedure was implemented during the transition to *Odyssey*, as recommended by Tyler Technologies. The Sheriff's Office has been actively working with the County Auditor's Office to implement the procedures that need to be taken to ensure that fines, fees, and court costs are deposited with the County Treasurer.

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

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

HIDALGO COUNTY DISTRICT JUDGES

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

RODOLFO DELGADO
JUDGE, 93RD D.C.

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

ROSE GUERRA REYNA
JUDGE, 208TH D.C.

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

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

NOE GONZALEZ
JUDGE, 370TH D.C.
OVERSEER

LETICIA LOPEZ
JUDGE, 389TH D.C.

AIDA SALINAS FLORES
JUDGE, 398TH D.C.

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

JESSE CONTRERAS
JUDGE, 449TH D.C.

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

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

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


Recommendation:

In order to ensure compliance with state statutes and ensure that funds are more effectively and efficiently accounted, management should ensure that fines, fees, and court costs collected from inmates upon discharge from jail and bail bond fees collected from bail bondsmen are deposited with the County Treasurer.

Please provide a management response to the observations noted above by November 21, 2016.

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

Respectfully,



Ray Eufrazio, CPA
Hidalgo County Auditor

cc: Valde Guerra, County Executive Officer

HIDALGO COUNTY DISTRICT JUDGES

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

RODOLFO DELGADO
JUDGE, 93RD D.C.

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

ROSE GUERRA REYNA
JUDGE, 206TH D.C.

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

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

NOE GONZALEZ
JUDGE, 370TH D.C.
OVERSEER

LETICIA LOPEZ
JUDGE, 389TH D.C.

AIDA SALINAS FLORES
JUDGE, 394TH D.C.

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

JESSE CONTRERA
JUDGE, 449TH D.C.

COUNTY of HIDALGO

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



EDINBURG, TEXAS 78539

November 7, 2016

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

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

Dear Sheriff Guerra:

We have conducted a limited scope review of the "D" *Monthly Fines and Fees Reports* and supporting documentation for the months 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 fines and fees collected were properly accounted and reported.

Scope:

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

- Reviewed the submittal dates of the "D" *Monthly Fines and Fees Reports* to the County Auditor's Office to determine if the reports and supporting documentation were received within five days after the last day of the month pursuant to Local Government Code §114.001(b).
- Verified the signature on the "D" *Monthly Fines and Fees Reports* to ensure that the reports were signed by an authorized signatory as documented on the "Authorized Signatories Form."
- Verified the mathematical accuracy of the "D" *Monthly Fines and Fees Reports* by footing and cross-footing the reports.
- Verified that procedures for voided receipts were properly followed.
- Verified that collections per the "D" *Monthly Fines and Fees Reports* agreed to: 1.) total receipts issued; and 2.) total deposits.
- Reviewed the "D" *Monthly Fines and Fees Reports* and County Treasurer receipts to determine whether fees collected were properly accounted and deposited with the County Treasurer's Office on a weekly basis.

HIDALGO COUNTY DISTRICT JUDGES

LUIS M SINGLETERRY
JUDGE, 92ND D.C.

RODOLFO DELGADO
JUDGE, 83RD D.C.

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

ROSE GUERRA REYNA
JUDGE, 206TH D.C.

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

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

NOE GONZALEZ
JUDGE, 370TH D.C.
OVERSEER

LETICIA LOPEZ
JUDGE, 389TH D.C.

AIDA SALINAS FLORES
JUDGE, 398TH D.C.

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

JESSE CONN
JUDGE, 446

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

Conclusion:

Total collections for the months of July 2016 and August 2016 were \$3,399.90 and \$3,257.50, respectively. Based on the results of our review, we have concluded that fees were generally properly accounted and reported. However, we noted that the system of internal controls for the collection and safeguarding of cash requires improvement as noted in the following observation.

Observation No. 1:

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

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

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

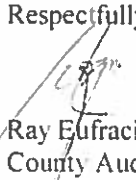
Recommendation:

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

Please provide a management response to the observation noted above by November 21, 2016.

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

Respectfully,



Ray Eufrazio, CPA
County Auditor

cc: Valde Guerra, County Executive Officer

HIDALGO COUNTY DISTRICT JUDGES

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

RODOLFO DELGADO
JUDGE, 92ND D.C.

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

ROSE GUERRA REYNA
JUDGE, 206TH D.C.

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

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

NOE GONZALEZ
JUDGE, 379TH D.C.
OVERSEER

LETICIA LOPEZ
JUDGE, 389TH D.C.

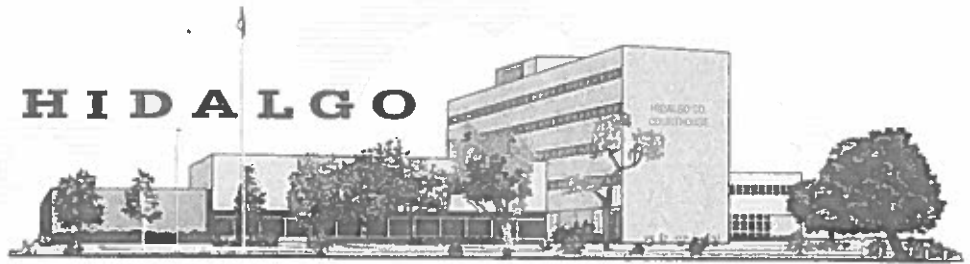
AIDA SALINAS FLORES
JUDGE, 394TH D.C.

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

JESSE CONT
JUDGE, 448TH

COUNTY of HIDALGO

HIDALGO COUNTY AUDITOR'S OFFICE
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



EDINBURG, TEXAS 78539

November 7, 2016

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

Re: Review of Sheriff's Investigation Fund Balance Sheets
For the Months ended June 30, 2016 through September 30, 2016

Dear Sheriff Guerra:

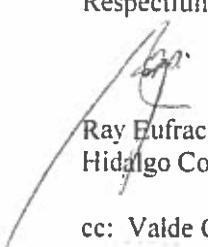
We conducted a limited scope review of the Investigation Fund balance sheet for the months ended June 30, 2016 through September 30, 2016 pursuant to Local Government Code §112.006 (a), §115.001, §115.002 (b), and §115.901. The objective of the review was to obtain limited assurance that the balance sheets are free from material misstatement.

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

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

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

Respectfully,


Ray Eufrazio, CPA
Hidalgo County Auditor

cc: Valde Guerra, County Executive Officer

HIDALGO COUNTY DISTRICT JUDGES

LUIS M SINGLETERRY
JUDGE, 92ND D.C.

RODOLFO DELGADO
JUDGE, 93RD D.C.

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

ROSE GUERRA REYNA
JUDGE, 204TH D.C.

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

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

NOE GONZALEZ
JUDGE, 370TH D.C.
OVERSEER

LETICIA LOPEZ
JUDGE, 389TH D.C.

AIDA SALINAS FLORES
JUDGE, 394TH D.C.

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

JESSE CONTRERAS
JUDGE, 449TH D.C.

COUNTY of HIDALGO

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2808 South Business Highway 281
Edinburg, Texas 78539-6243
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WEBSITE: www.co.hidalgo.tx.us/auditor



EDINBURG, TEXAS 78539

November 7, 2016

The Honorable Ricardo Rodriguez, Jr.
Hidalgo County Criminal District Attorney
100 N. Clossner, 3rd Floor
Edinburg, Texas 78539

Re: Review of *Hot Checks Processing Fees Reports* and Supporting Documentation
For the Month of August 2016

Dear Mr. Rodriguez:

We have conducted a limited scope review of the *Hot Checks Processing Fees Report (Processing Fees Report)* and all supporting documentation for the month of August 2016 pursuant to Local Government Code §115.002 (a) and (b). The objective of the review was to determine if collections were properly accounted and reported.

Scope:

The scope of our review was limited to collections reported by your office on the *Processing Fees Report* for the month of 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 *Processing Fees Report*, and fee schedules. The following procedures were performed:

- Reviewed the submittal date of the *Processing 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 *Processing 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 *Processing Fees Report* by footing and cross-footing the report.

HIDALGO COUNTY DISTRICT JUDGES

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

RODOLFO DELGADO
JUDGE, 93RD D.C.

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

ROSE GUERRA REYNA
JUDGE, 206TH D.C.

JUAN R. PARTIDA
JUDGE, 315TH D.C.

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

NOE GONZALEZ
JUDGE, 379TH D.C.
OVERSEER

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JUDGE, 389TH D.C.

AIDA BALBUENA FLORES
JUDGE, 394TH D.C.

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

JESSE CONTRERA
JUDGE, 443RD D.C.

- Verified that the sequence of receipts and checks issued per the *Processing Fees Report* agreed to *Odyssey's DA Receipt Journal Report* and *Check Transaction Register Report*. In addition, verified that receipts and checks issued followed a sequential order.
- Verified collections and disbursements per the *Processing Fees Report* agreed to *Odyssey's Hot Checks Receipt Journal Report*.
- Verified that collections received from the Community Supervision and Corrections Department were receipted and included on the *Processing Fees Report*.
- Verified that the collections per the *Processing Fees Report* agreed to total receipts issued and the deposits made to the Hot Check bank account.
- Verified that the processing fees per the *Processing Fees Report* were remitted to the County Treasurer's Office in a timely manner.
- Verified that procedures for voided receipts and checks were properly followed.
- Reviewed a random sample of receipts to ensure processing and merchant fees were properly collected and reported as required by Code of Criminal Procedures §102.007 and Business and Commerce Code §3.506 (b).
- Reviewed a random sample of receipts to determine if court costs collected were remitted to the applicable Justice of the Peace courts and receipted.

Conclusion:

Total collections for the month of August 2016 were \$98,623.10. Based on the results of the review, we have concluded that collections were generally properly accounted and reported. However, improvements could be made to the system of internal controls as noted in the following observation.

Observation No. 1:

We randomly selected 12 of 124 (10%) receipts issued during the period of review to determine if processing and merchant fees were properly collected and reported as required by Code of Criminal Procedures §102.007 and Business and Commerce Code § 3.506 (b).

The results of our review revealed the following:

- For 11 of 12 receipts, the processing and merchant fees were properly collected and reported.
- For 1 of 12 receipts, the processing fee was properly collected; however, the merchant fee was not properly collected. A merchant fee of \$10.00 was collected instead of the \$25.00 approved by the District Attorney's Office. According to staff, \$10.00 was collected instead of \$25.00 since the hot check was received by the District Attorney's Office on January 21, 2015 prior to the District Attorney notifying the staff about the \$25.00 merchant fee.

In addition, we noted that the District Attorney's Office does not have a formal policy that details the amount of merchant fee to be collected. According to the Check Fraud Division Supervisor, the District Attorney verbally requested that a \$25.00 merchant fee be collected for hot checks received by the District Attorney's Office on or after January 1, 2015.

Pursuant to Code of Criminal Procedures §102.007 (b), a District Attorney may collect a processing fee from any person who is a party to an offense described in Code of Criminal Procedures §102.007 (a). Pursuant to Code of Criminal Procedures 102.007 (c), the amount of the fee may not exceed:

- \$10 if the face amount of the check or sight order does not exceed \$10;
- \$15 if the face amount of the check or sight order is greater than \$10 but does not exceed \$100;
- \$30 if the face amount of the check or sight order is greater than \$100 but does not exceed \$300;
- \$50 if the face amount of the check or sight order is greater than \$300 but does not exceed \$500; and
- \$75 if the face amount of the check or sight order is greater than \$500.

HIDALGO COUNTY DISTRICT JUDGES

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

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JUDGE, 449TH D.C.

The Honorable Ricardo Rodriguez, Jr.
November 7, 2016
Page 3 of 3

Pursuant to Business and Commerce Code § 3.506 (b), on return of a payment device to the holder following dishonor of the payment device by a payor, the holder, the holder's assignee, agent, or representative, or any other person retained by the holder to seek collection of the face value of the dishonored payment device may charge the drawer or endorser a maximum (merchant) fee of \$30.

Recommendation:

Management should implement formal policies and procedures detailing the merchant fee to be collected pursuant to Business Commerce Code 3.506 (b).

Please provide a written management response to the observations noted above by November 21, 2016.

If you should have any questions or would like to schedule a meeting to discuss this report, please do not hesitate to call Reynaldo Cantu III, Internal Auditor I, at 318-2511 ext. 4653, Letty Chavez, Compliance Audit Supervisor, at ext. 4651, Arcy B. Duran, CPA, Director of Audit, at ext. 4645, Linda Fong, First Assistant Auditor, at ext. 4668, or me at ext. 4604.

Respectfully,



Ray Eufrazio, CPA
County Auditor

cc: Mr. Valde Guerra, County Executive Office

HIDALGO COUNTY DISTRICT JUDGES

LIAS M SINGLETERRY
JUDGE, 92ND D.C.

RODOLFO DELOADO
JUDGE, 93RD D.C.

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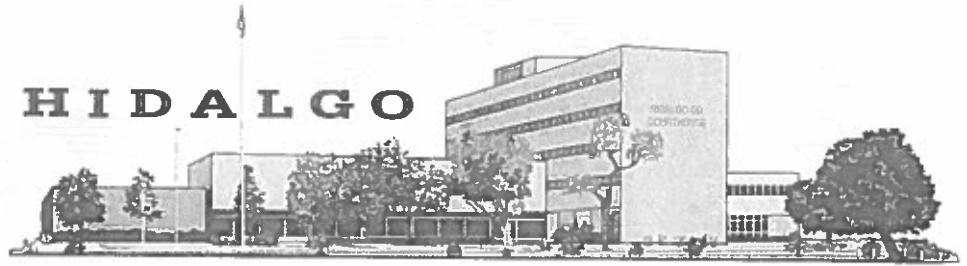
AIDA SALINAS FLORES
JUDGE, 398TH D.C.

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

JESSE CONTRERAS
JUDGE, 449TH D.C.

COUNTY of HIDALGO

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



EDINBURG, TEXAS 78539

November 7, 2016

Honorable Ricardo Rodriguez, Jr.
Hidalgo County Criminal District Attorney
100 N. Closner, 3rd Floor
Edinburg, Texas 78539

Re: Review of the H.B. 65 Financial Statements
For the months of April 2016 through August 2016

Dear Mr. Rodriguez:


We conducted a limited scope review of the H.B. 65 financial statements for the months of April 2016 through August 2016 pursuant to Local Government Code §112.006 (b), §115.001, §115.002 (b), and §115.901. The objective of the review was to obtain limited assurance whether any material modifications needed to be made to the financial statements.

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

Based on our review, nothing came to our attention that caused us to believe that the financial statements contained any material misstatements.

If you should have any questions, do not hesitate to contact Reynaldo Cantu III, 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.

Respectfully,


Ray Eufrazio, CPA
County Auditor

Cc: Rosalinda Cantu, Human Resources Coordinator, District Attorney's Office

HIDALGO COUNTY DISTRICT JUDGES

LUIS M SINGLETERRY
JUDGE, 12th D.C.

RODOLFO DELGADO
JUDGE, 13th D.C.

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

ROSE GUERRA REYNA
JUDGE, 206th D.C.

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

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

NOE GONZALEZ
JUDGE, 370th D.C.
OVERSEER

LETICIA LOPEZ
JUDGE, 389th D.C.

AIDA SALINAS FLORES
JUDGE, 398th D.C.

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

JESSE CONTRERAS
JUDGE, 449th D.C.

COUNTY *of* HIDALGO

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EDINBURG, TEXAS 78539

November 7, 2016

Honorable Ricardo Rodriguez, Jr.
Hidalgo County Criminal District Attorney
100 N. Clossner, 3rd Floor
Edinburg, Texas 78539

Re: Review of the HIDTA H.B. 65 Financial Statements
For the months of June 2016 through August 2016

Dear Mr. Rodriguez:

We conducted a limited scope review of the HIDTA H.B. 65 financial statements for the months of June 2016, July 2016, and August 2016 pursuant to Local Government Code §112.006 (b), §115.001, §115.002 (b), and §115.901. The objective of the review was to obtain limited assurance whether any material modifications needed to be made to the financial statements.

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

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

1. HIDTA Task Force Bank Account

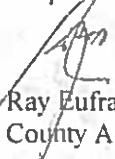
The HIDTA Task Force bank account is utilized to deposit funds seized when a final disposition is rendered. The funds are disbursed by the District Attorney's Accountant from the HIDTA Task Force bank account pursuant to the court order.

We recommend that the HIDTA Task Force bank account be closed unless an agreement exists requiring HIDTA to maintain a separate bank account. If the HIDTA bank account is closed, funds should be deposited to the District Attorney's HB65 bank account once a final disposition is rendered. The funds should be disbursed from the District Attorney's HB65 bank account pursuant to the court order.

Please provide a management response to item 1 above by November 21, 2016.

If you should have any questions, 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

HIDALGO COUNTY DISTRICT JUDGES

LUIS M SINGLETERRY
JUDGE, 1ST D C

RODOLFO DELGADO
JUDGE, 1ST D C

J. R. "BOBBY" FLORES
JUDGE, 11TH D C

ROSE GUERRA REYNA
JUDGE, 20TH D C

JUAN R. PARTIDA
JUDGE, 27TH D C

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

NOE GONZALEZ
JUDGE, 37TH D C
OVERSEER

LETICIA LOPEZ
JUDGE, 38TH D C

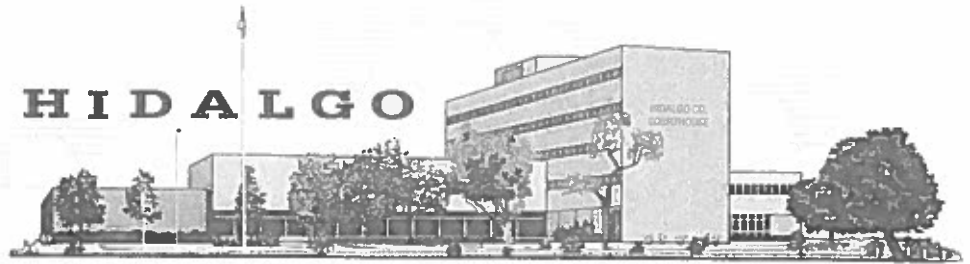
AIDA SALINAS FLORES
JUDGE, 39TH D C

ISRAEL RAMON, JR.
JUDGE, 40TH D C

JESSE CONTRERAS
JUDGE, 41ST D C

COUNTY of HIDALGO

HIDALGO COUNTY AUDITOR'S OFFICE
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EDINBURG, TEXAS 78539

November 7, 2016

Honorable Ricardo Rodriguez, Jr.
Hidalgo County Criminal District Attorney
100 N. Closner, 3rd Floor
Edinburg, Texas 78539

Re: Review of the Hot Checks Balance Sheet
For the months of June 2016 and July 2016

Dear Mr. Rodriguez:


We have conducted a limited scope review of the statements of net assets (balance sheets) and applicable supporting documentation of the Hot Checks Account for the months of June 2016 and July 2016 pursuant to Local Government Code §112.006 (b), §115.001, §115.002 (b), and §115.901. The objective of the review was to obtain limited assurance whether any material modifications needed to be made to the financial statements.

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

Based on our review, we are not aware of any material modifications that should be made to the statements of net assets (balance sheets) and applicable supporting documentation.

If you should have any questions, do not hesitate to contact Reynaldo Cantu III, Internal Auditor I, at 318-2511 ext. 4653, Letty Chavez, Compliance Audit Supervisor, at ext. 4651, Arcy B. Duran, CPA, Director of Audit, at ext. 4645, Linda Fong, First Assistant Auditor, at ext. 4668, or me at 4604.

Respectfully,


Ray Eufrazio, CPA
County Auditor

HIDALGO COUNTY DISTRICT JUDGES

LUIS M SINGLETERRY
JUDGE, 92ND D.C.

RODOLFO DELGADO
JUDGE, 91ND D.C.

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

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JUDGE, 206TH D.C.

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MARIO E. RAMIREZ, JR.
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EDINBURG, TEXAS 78539

November 1, 2016

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

Ref: Review of Delinquent Tax Attorney Payment Request - September 2016
Report No. 2016-68

Dear Mr. Villarreal:

We have completed a limited scope review of the September 2016 payment request prepared by your office for delinquent tax attorney (DTA) fees due to Linebarger, Goggan, Blair, and Sampson LLP ("LGBS") and related supporting documentation. The objective of our limited scope review was to determine if the payment request was accurate and properly authorized.

The scope of our review was limited to a review of the DTA fees collected by your office on behalf of the following entities: Hidalgo County (GHD), Road District 2 (RD2), Road District 5 (RD5), Road District 7 (RD7), Road District 11 (RD11), Road District 12 (RD12), Road District 14 (RD14), Road District 15, State of Texas (TEX); and the payment request prepared by your office for the month ended September 30, 2016. The County Auditor's Office did not review the tax accounts listed on the "Hidalgo County Tax Office Prior Collection Report" that reflected a refund since LGBS stated that they would not seek reimbursement for DTA fees previously paid to the prior DTA firm. Our review was not designed nor intended to be a detailed study of every relevant control system, procedure, or transaction. The responsibility for sound internal controls rests with management.

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

- Verified that the payment request was signed and included a certification by the Hidalgo County Tax Assessor/Collector that the "payment represents 15% of the delinquent taxes and penalty and interest collections for the month of September 2016."
- Reviewed the "Hidalgo County Tax Office Prior Collection Report" to determine if the DTA fees were collected at the 15% rate specified in the contract.
- Reviewed the "Hidalgo County Tax Office Prior Collection Report" to determine if the total amount of DTA fees collected agree to the amount transferred to the Hidalgo County Treasurer's Office.

HIDALGO COUNTY DISTRICT JUDGES

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

RODOLFO DELGADO
JUDGE, 93RD D.C.

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

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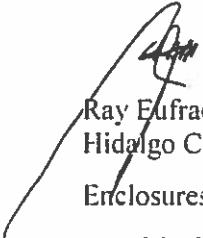
The results of our review revealed that the payment request was generally accurate and properly authorized. More specifically, the following was noted:

- The payment request was signed and included a certification by the Hidalgo County Tax Assessor/Collector that the "payment represents 15% of the delinquent taxes and penalty and interest collections for the month of September 2016."
- Although DTA fees for 184 tax accounts were not collected at the 15% rate specified in the contract; we concluded that the differences in rates were attributed to tax deferrals (178 tax accounts) and small amounts collected (6 tax accounts) (see Exhibit A). The small amounts collected on the 6 tax accounts did not result in a variance.

We will proceed to process the September 2016 DTA payment request in the amount of \$172,389.85 to LGBS.

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

Respectfully,



Ray Eufrazio, CPA
Hidalgo County Auditor

Enclosures

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

HIDALGO COUNTY DISTRICT JUDGES

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

RODOLFO DELGADO
JUDGE, 93RD D.C.

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JUDGE, 394TH D.C.

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

JESSE CONTRERAS
JUDGE, 449TH D.C.

Exhibit A

	Tax Unit	Year	Account No.	Levy Paid	Penalty/Interest Paid	Subtotal Paid	Attorney Paid
1	1	2015	A380000001001500	0.23	0.05	0.28	0.04
2	1	2015	S075000016000007	0.09	0.02	0.11	0.01
3	1	2014	J273000000000500	64.3	18.87	83.17	11.96
4	1	2014	C260000001001400	44.85	13.3	58.15	8.41
5	1	2014	B157005000013300	17.35	5.03	22.38	3.2
6	1	2014	P200000019002400	10.14	2.98	13.12	1.89
7	1	2014	S397507000001300	8.99	2.52	11.51	1.62
8	1	2013	H269001000004300	111.91	42.53	154.44	21.15
9	1	2013	S295000000037130	93.63	36.21	129.84	17.98
10	1	2013	B156007000003700	81.66	29.94	111.6	15.19
11	1	2013	O050000000003300	34.01	13.03	47.04	6.48
12	1	2013	S367500007000600	29.14	10.59	39.73	5.37
13	1	2013	L045098067000101	26.75	9.99	36.74	4.98
14	1	2013	C980000002000111	24.55	9.25	33.8	4.6
15	1	2013	S367500007000600	20.42	7.56	27.98	3.77
16	1	2013	P320002006001200	3.85	1.41	5.26	0.7
17	1	2013	S170002027000500	0.07	0.03	0.1	0.01
18	1	2013	S367500007000600	-32.37	-11.77	-44.14	-5.97
19	1	2012	R325300000000600	41.37	18.33	59.7	7.63
20	1	2012	O050000000003300	31.87	16.04	47.91	6.65
21	1	2012	A080000000102515	19.11	8.41	27.52	3.44
22	1	2012	W380000507000016	14.95	6.83	21.78	2.8
23	1	2012	E540000027003900	15.63	6.83	22.46	2.79
24	1	2012	C960002003004200	14.68	6.65	21.33	2.73
25	1	2012	C960002003004200	13.28	6.02	19.3	2.47
26	1	2012	T260000000000402	12.07	5.23	17.3	2.14
27	1	2012	S359302000005300	7.87	4.14	12.01	1.74
28	1	2012	C100000004000900	7.95	3.76	11.71	1.55
29	1	2012	B380000000000500	6.83	3.05	9.88	1.25
30	1	2012	L198000000000800	6.19	2.76	8.95	1.13
31	1	2012	L045098067000101	4.1	2.03	6.13	0.84
32	1	2012	G563000000000200	0.18	0.1	0.28	0.05
33	1	2011	D520003003000300	128.24	72.67	200.91	25.77
34	1	2011	A180000028000609	84.25	46.62	130.87	16.42
35	1	2011	B030000026002300	64.15	36.99	101.14	13.18
36	1	2011	A180000064001602	71.82	36.87	108.69	12.71
37	1	2011	E310000021001100	46.07	25.34	71.41	8.91
38	1	2011	M500000003000310	43.26	24.51	67.77	8.69
39	1	2011	N861301000000900	30.45	19.09	49.54	7.03
40	1	2011	E810000009002300	23.65	14.59	38.24	5.29
41	1	2011	E810000009002300	17.43	10.74	28.17	3.89
42	1	2011	M155000000005100	14.09	8.6	22.69	3.11
43	1	2011	M195000041000400	13	8.28	21.28	3.02
44	1	2011	S367500007000600	8.95	5.45	14.4	1.97
45	1	2011	P910000004001300	8.37	5.01	13.38	1.81

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	Tax Unit	Year	Account No.	Levy Paid	Penalty/Interest Paid	Subtotal Paid	Attorney Paid
46	1	2011	G821000000000200	1.95	1.01	2.96	0.35
47	1	2010	S356700000003700	362.65	270.78	633.43	89.21
48	1	2010	A036003002001305	144.34	90.46	234.8	27.71
49	1	2010	L255002016001200	93.06	58.63	151.69	18.01
50	1	2010	K240000000029304	72.02	42.24	114.26	12.74
51	1	2010	C211000000002900	42.01	29.83	71.84	9.64
52	1	2010	T266203000001300	46.53	27.92	74.45	8.38
53	1	2010	W380000767000094	33.28	24.4	57.68	7.99
54	1	2010	M415001000001110	35.25	24.07	59.32	7.66
55	1	2010	K570000000000210	40.57	24.75	65.32	7.49
56	1	2010	H165001000000900	30.79	18.88	49.67	5.73
57	1	2010	N486000000002300	22.89	16.72	39.61	5.46
58	1	2010	G840000000000100	20.97	14.9	35.87	4.81
59	1	2010	L580602000014200	21.66	14.81	36.47	4.71
60	1	2010	V056000000012800	20.88	13.79	34.67	4.32
61	1	2010	L165001001000900	24.06	14.35	38.41	4.29
62	1	2010	N860000002005200	19.8	13.34	33.14	4.22
63	1	2010	V368502000015600	20.01	11.94	31.95	3.57
64	1	2010	A555000000000300	14.73	9.72	24.45	3.05
65	1	2010	W293000000002100	11.68	7.12	18.8	2.15
66	1	2010	M578500000007200	8.51	6.27	14.78	2.06
67	1	2010	L198000000000800	5.28	3.62	8.9	1.16
68	1	2009	A036003002001305	176.09	131.48	307.57	36.98
69	1	2009	B355002000004800	170.47	119.9	290.37	32.47
70	1	2009	H140000000001100	141.19	106.85	248.04	30.29
71	1	2009	M195000041000400	67.66	59.31	126.97	18.17
72	1	2009	N340000000220308	62.98	44.72	107.7	12.19
73	1	2009	V056000000012800	34.46	26.88	61.34	7.75
74	1	2009	N860000002005200	29.5	23.4	52.9	6.81
75	1	2009	C266700000001000	21.08	15.39	36.47	4.27
76	1	2009	S725098008002000	13.3	10.9	24.2	3.23
77	1	2009	H284000000013400	15.51	11.31	26.82	3.18
78	1	2009	T266203000001300	15.58	11.22	26.8	3.09
79	1	2009	B158504000009200	11.62	8.83	20.45	2.51
80	1	2009	A176502000000200	12.09	8.59	20.68	2.34
81	1	2009	B203500000002700	9.58	6.74	16.32	1.83
82	1	2009	W310000001001200	9.34	6.38	15.72	1.7
83	1	2009	H302000000000700	7.97	5.83	13.8	1.62
84	1	2009	B190040000004900	6.94	5.18	12.12	1.46
85	1	2009	F345000146000900	0.33	0.3	0.63	0.1
86	1	2008	O200500000001300	64.12	49.38	113.5	11.84
87	1	2008	H345000000006700	55.82	43.19	99.01	10.39
88	1	2008	L630601000007900	27.14	26.86	54	7.69
89	1	2008	N340000000303513	25.02	23.34	48.36	6.45
90	1	2008	L255001006000800	26.97	22.39	49.36	5.71

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	Tax Unit	Year	Account No.	Levy Paid	Penalty/Interest Paid	Subtotal Paid	Attorney Paid
91	1	2008	M059002000001100	21.79	19.53	41.32	5.26
92	1	2008	L630601000007900	18.29	18.12	36.41	5.19
93	1	2008	K240000000005901	21.82	17.81	39.63	4.48
94	1	2008	T610000002001600	23.35	18.14	41.49	4.38
95	1	2007	S42550000002000	37.02	32.95	69.97	7.5
96	1	2007	U300001000003200	26.98	24.2	51.18	5.55
97	1	2007	E583002000000100	17.6	19.22	36.82	5.17
98	1	2007	O210000005000035	11.86	12.77	24.63	3.4
99	1	2007	N580000004001500	9.96	9.69	19.65	2.39
100	1	2007	B505000015001100	7.24	6.64	13.88	1.55
101	1	2006	O210000005000035	82.06	98.2	180.26	24.99
102	1	2006	C885000024001200	68.17	76.81	144.98	18.61
103	1	2006	B525000000000300	22.26	20.69	42.95	4.1
104	1	2006	I604802000004200	20.04	18.62	38.66	3.69
105	1	2006	E720000016001200	9.73	9.05	18.78	1.8
106	1	2006	D790001001000700	4.67	5.61	10.28	1.43
107	1	2005	S367500002000800	37.38	37.74	75.12	6.9
108	1	2005	R382500008000500	28.84	32.11	60.95	6.66
109	1	2005	N120003000001025	19.09	23.29	42.38	5.33
110	1	2005	C200000002000400	25.01	26.25	51.26	5.06
111	1	2005	B240001000001200	14.35	15.64	29.99	3.16
112	1	2005	M475000002001600	9.46	10.94	20.4	2.37
113	1	2005	S245000000001200	7.81	9.45	17.26	2.14
114	1	2005	T490002001001900	10.38	10.57	20.95	1.95
115	1	2005	R225001003001900	3.05	3.45	6.5	0.73
116	1	2004	I210000000000800	26.29	38.12	64.41	9.11
117	1	2004	C750006000012100	32.22	34.67	66.89	5.75
118	1	2004	I210000000000800	13.15	19.06	32.21	4.55
119	1	2004	S696501000002200	13.27	19.02	32.29	4.5
120	1	2004	S735000004000600	13.84	18.13	31.97	3.92
121	1	2004	W380000238000005	12.84	17.08	29.92	3.76
122	1	2004	F345000146000800	14.17	16.59	30.76	3.13
123	1	2004	B203500000004700	13.96	15.22	29.18	2.58
124	1	2004	S725002008000200	3.98	5.22	9.2	1.13
125	1	2004	M355000150002100	2.18	3.01	5.19	0.69
126	1	2004	H520003000005600	1.06	1.41	2.47	0.31
127	1	2003	K240000000008020	58.82	74.29	133.11	13.32
128	1	2003	T475002000001700	20.63	32.53	53.16	7.58
129	1	2003	A180000044001205	19.19	23.98	43.17	4.23
130	1	2003	E540000045000300	3.75	5.95	9.7	1.4
131	1	2003	B496504000032900	3.69	5.84	9.53	1.37
132	1	2003	N135002000006800	0.31	0.52	0.83	0.13
133	1	2002	H265000010000500	55.53	71.65	127.18	11.25
134	1	2002	M515000000004700	35.78	53.29	89.07	10.46
135	1	2002	E150000002000600	49.14	60.95	110.09	8.85

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	Tax Unit	Year	Account No.	Levy Paid	Penalty/Interest Paid	Subtotal Paid	Attorney Paid
136	1	2002	W230000052000300	7.94	13.17	21.11	2.93
137	1	2002	B505000015000600	5.13	6.84	11.97	1.13
138	1	2002	S170002063000100	4.79	6.36	11.15	1.06
139	1	2001	L215500000000800	12.27	17.31	29.58	2.71
140	1	2001	B030000004001400	6.07	8.53	14.6	1.33
141	1	2001	S415002008001000	6.31	8.41	14.72	1.17
142	1	2001	T706000000000200	4.09	5.71	9.8	0.87
143	1	2000	M520000085000300	20.87	29.9	50.77	4.07
144	1	2000	W010000044001052	13.27	20.83	34.1	3.4
145	1	2000	V382000000000100	11.12	17.45	28.57	2.85
146	1	2000	R12000000001900	6.08	10.06	16.14	1.79
147	1	2000	M687000000002600	2.46	3.98	6.44	0.68
148	1	1999	N120003000003200	48.02	84.97	132.99	14.9
149	1	1999	V382000000006900	9.13	18.4	27.53	3.85
150	1	1999	T685000000005800	6.81	12.6	19.41	2.36
151	1	1999	G040000006000100	5.17	10.39	15.56	2.16
152	1	1998	G570000001002900	40.59	82.39	122.98	15.89
153	1	1998	C91000000001600	35.76	67.58	103.34	11.75
154	1	1998	B156007000004700	18.03	31.9	49.93	4.95
155	1	1998	M270002000001700	8.59	14.86	23.45	2.2
156	1	1998	R230002000003900	3.07	5.81	8.88	1.01
157	1	1998	C700000006000500	1	1.72	2.72	0.25
158	1	1998	S735000001003800	0.14	0.3	0.44	0.06
159	1	1997	L505000000013400	28.56	49.43	77.99	6.3
160	1	1997	R230002000003900	17.02	34.21	51.23	5.9
161	1	1997	E140000001000600	9.36	19.19	28.55	3.41
162	1	1997	S735000006000700	3.13	6.28	9.41	1.08
163	1	1997	S170003007001200	3.48	6.59	10.07	1.02
164	1	1996	W380000321000011	29.79	61.07	90.86	9.79
165	1	1996	M490000000009302	16.22	36.7	52.92	6.88
166	1	1996	E650000006000400	13.04	27.19	40.23	4.48
167	1	1996	G230000003000500	11.16	22.45	33.61	3.47
168	1	1996	S735000006000700	3.48	7.42	10.9	1.27
169	1	1995	M368000000004100	6.71	14.21	20.92	2.16
170	1	1994	A210000051001900	22.93	52.5	75.43	8.36
171	1	1994	R026300000001100	12.39	31.63	44.02	5.98
172	1	1993	W460002008000900	17.74	46.26	64	8.36
173	1	1986	S525001043003500	6.72	22.35	29.07	3.65
174	12	1999	N120003000003200	1.18	2.09	3.27	0.37
175	12	1996	M490000000009302	0.87	1.98	2.85	0.37
176	12	1986	S525001043003500	1.24	4.15	5.39	0.68
177	95	1976	S525001043003600	0.14	0.6	0.74	0.1
178	95	1975	S525001043003600	0.06	0.26	0.32	0.04
179	95	1974	S525001043003600	0.09	0.39	0.48	0.06
180	95	1973	S525001043003600	0.11	0.48	0.59	0.08

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	Tax Unit	Year	Account No.	Levy Paid	Penalty/Interest Paid	Subtotal Paid	Attorney Paid
181	95	1972	S525001043003600	0.14	0.62	0.76	0.1
182	95	1971	S525001043003600	0.16	0.72	0.88	0.12
183	95	1970	S525001043003600	0.19	0.87	1.06	0.14
184	95	1969	S525001043003600	0.21	0.97	1.18	0.16