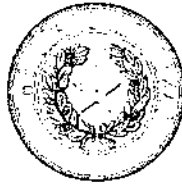


2015 Single Audit Desk Review



TEXAS DEPARTMENT OF HOUSING AND COMMUNITY AFFAIRS

www.tdhca.state.tx.us

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January 13, 2016

512-475-4608
earnest.hunt@tdhca.state.tx.us

Mr. Jaime Longoria
Executive Director
Hidalgo County Community Services Agency
P. O. Box 204
Edinburg, Texas 78540
jaime.longoria@co.hidalgo.tx.us

RE: Follow Up to Single Audit Report Desk Review Conducted on September 9, 2016
For the Fiscal Year Ended **December 31, 2015**

Dear Mr. Longoria:

The Texas Department of Housing and Community Affairs (Department) is in receipt of Hidalgo County's response to the Department's request. Single Audit staff has reviewed your response and determined it is not sufficient to close the review.

The Department requests verification by January 20, 2017 of the following:

- For finding #2015-001
 - Please provide an assurance that the referenced journal entries that were posted without the appropriate support documentation and no evidence of review and approval did not affect any Department funds.
 - The fiscal policies and procedures submitted did not indicate they had been approved by your board of directors nor did they indicate how the County was going to ensure the appropriate support documentation accompanies the journal entries. Please provide the updated documentation.
 - The documentation for the ABILA training did not include a listing of the fiscal staff that attended. Please identify which fiscal staff processes Departmental funds. Please provide the updated documentation.
- For finding #2015-002 the Department did not receive a response.
 - Please provide the listing of the personnel that are involved in the authorization, processing, creation, signature of a check, and disbursement of the check that are paid for with Department funds.

- For finding #2015-003 the Department did not receive a response.
 - Please provide how the Department funds were affected by the errors in the general ledger for the operating bank account. Please submit documentation of the identification of the source of funds in the amount of \$30,545.00.
- For finding #2015-009
 - Please reimburse the Department \$10,154.54 for the vendor reimbursements that applied to contracts that are now closed.
 - Please provide the Department the support documentation for journal entry GL15413 the adjustment in the amount of \$38,866.54. Please specify which grant(s) this credit affects.

Your cooperation and assistance in complying with these federal requirements is greatly appreciated. If you have any questions or need additional information, please contact me at (512) 475-4608. Please submit response to this request to earnest.hunt@tdhca.state.tx.us.

Sincerely,

EARNEST HUNT Earnest Hunt
2017.01.13
15:47:23 -06'00'

Earnest Hunt
Director of Compliance Subrecipient Monitoring

CC: Michael DeYoung, Director of Community Affairs

