

COUNTY of HIDALGO

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



EDINBURG, TEXAS 78539

March 27, 2017

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. T.J. Arredondo, Director of Planning	\$ 53,973.00	Jan. 2017 Monthly Report/Letter
Ms. Angie Chap, Law Librarian	\$ 1,269.00	Jan. 2017 Monthly Report/Letter
Mr. Homero Garza, Fire Marshal	\$ 7,905.00	Jan. 2017 Monthly Report/Letter
Mr. Eduardo Olivarez, Chief Administrator Officer Hidalgo County Health and Human Services Department	\$ 19,855.00	Jan. 2017 Monthly Report/Letter
The Hon. David Fuentes, Commissioner Precinct No. 1	\$ 366.00	Jan. 2017 Monthly Report/Letter Delta Lake
The Hon. Eduardo Cantu, Commissioner Precinct No. 2	\$ 7,225.00	Jan. 2017 Monthly Report/Letter Sanitation Program
The Hon. Jose M. Flores, Commissioner Precinct No. 3	\$ 52,825.00	Jan. 2017 Monthly Report/Letter Sanitation Program
The Hon. Jose M. Flores, Commissioner Precinct No. 3	\$ 896.00	Jan. 2017 Monthly Report/Letter Anzalduas Park
The Hon. Joseph Palacios, Commissioner Precinct No. 4	\$ 55,275.00	Jan. 2017 Monthly Report/Letter Sanitation Program
The Hon. Celestino Avila Jr. Constable Precinct No. 1	\$ 3,098.50	Jan. 2017 Monthly Report/Letter
The Hon. Martin Cantu, Constable Precinct No. 2	\$ 25,852.50	Jan. 2017 Monthly Report/Letter
The Hon. Lazaro Gallardo, Constable Precinct No. 3	\$ 1,975.00	Jan. 2017 Monthly Report/Letter
The Hon. Atanacio Gaitan Jr. Constable Precinct No. 4	\$ 600.00	Jan. 2017 Monthly Report/Letter
The Hon. Eddie Guerra, Hidalgo County Sheriff	\$ 73,629.60	Jan. 2017 Monthly Report/Letter Fee Report

Department	Description
The Hon. Ricardo Rodriguez, Jr. Hidalgo County Criminal District Attorney	Review of Hot Checks Processing Fees Report and Supporting Documentation For the Month of January 2017
The Hon. Pablo Villarreal, Jr., RTA Hidalgo County Tax Assessor/Collector	Review of Delinquent Tax Attorney Payment – January 2017 Report No. 2017-24
The Hon. Pablo Villarreal, Jr., RTA Hidalgo County Tax Assessor/Collector	Review of Delinquent Tax Attorney Payment – February 2017 Report No. 2017-25

HIDALGO COUNTY DISTRICT JUDGES

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

RODOLFO DELGADO
JUDGE, 13TH D.C.

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

ROSE GUERRA REYNA
JUDGE, 20TH D.C.

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

MARIO E. RAMIREZ, JR.
JUDGE, 32ND D.C.

NOE GONZALEZ
JUDGE, 37TH D.C.
OVERSEER

LETICIA LOPEZ
JUDGE, 38TH D.C.

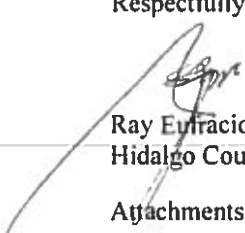
L. KENO VASQUEZ
JUDGE, 38TH D.C.

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

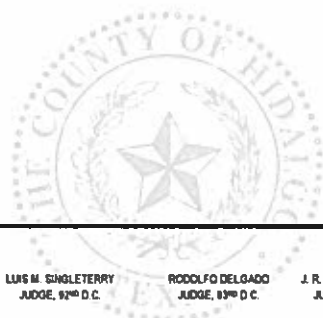
RENEE R. BETANCOURT
JUDGE, 44TH D.C.

The Hon. Ricardo Rodriguez, Jr. Hidalgo County Criminal District Attorney	Audit of HIDTA's Chapter 59 Asset Forfeiture Audit Report by Law Enforcement Agency For the Year Ended December 31, 2016 Audit No 2017-04
The Hon. Celestino Avila Jr. Constable Precinct No. 1	Audit of the Chapter 59 Asset Forfeiture Audit Report by Law Enforcement Agency For the Year Ended December 31, 2016 Audit No 2017-05
The Hon. Lazaro Gallardo, Constable Precinct No. 3	2016 Equitable Sharing Agreement and Certification For the Year Ended December 31, 2016 Report No. 2017-15
The Hon. Atanacio Gaitan Jr. Constable Precinct No. 4	2016 Equitable Sharing Agreement and Certification For the Year Ended December 31, 2016 Report No. 2017-16
The Hon. Ricardo Rodriguez, Jr. Hidalgo County Criminal District Attorney	HIDTA's 2016 Equitable Sharing Agreement and Certification For the Year Ended December 31, 2016 Report No. 2017-17
The Hon. Ricardo Rodriguez, Jr. Hidalgo County Criminal District Attorney	District Attorney's Office - 2016 Equitable Sharing Agreement and Certification For the Year Ended December 31, 2016 Report No. 2017-18
The Hon. Eddie Guerra, Hidalgo County Sheriff	2016 Equitable Sharing Agreement and Certification For the Year Ended December 31, 2016 Report No. 2017-19

Respectfully,


Ray Eufrazio, CPA
Hidalgo County Auditor

Attachments



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, 312ND D.C.

NOE GONZALEZ
JUDGE, 370TH D.C.
OVERSEER

LETICIA LOPEZ
JUDGE, 389TH D.C.

L. KENO VASQUEZ
JUDGE, 290TH D.C.

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

RENEE R. BETANCOURT
JUDGE, 448TH D.C.

HIDALGO COUNTY PLANNING DEPARTMENT

MONTHLY FEES REPORT

FOR THE MONTH OF: JANUARY 2017

PAGE 1 OF 6

Part I: RECAP OF COLLECTIONS

A. TOTAL CASH COLLECTED

\$ 53,973.00

1 HELD IN ESCROW

a. EDINBURG \$ 37,409.27 + x2
b. MISSION \$ -
c. WESLACO \$ -

\$ 37,409.27

2 UTILITY CERTIFICATE FEE

a. EDINBURG \$ 3,300.00 x3
b. MISSION \$ 3,120.00 x4
c. WESLACO \$ 4,050.00 x5

\$ 10,470.00

3 SUBDIVISION FEES

a. EDINBURG \$ 6,093.73 x2
b. MISSION \$ -
c. WESLACO \$ -

\$ 6,093.73

AUDITED BY: THE HIDALGO
COUNTY AUDITOR'S OFFICE
DATE: 2-23-17
J.C. 3/3/17

TOTAL AMOUNT DUE TO THE COUNTY TREASURER:

\$ 53,973.00

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	\$ -
Other-Held in Escrow			1100-211-00-000-026-0-000	\$ 37,409.27
Utility Subdivision Fees	LGC § 232.028(g) 8/7/07 CT Approval	\$30	1100-341-30-210-003-0-000	\$ 10,470.00
Subdivision Fees	LGC § 232.0021 11/29/2011 CT	Varies per acreage	1100-341-30-210-001-0-000	\$ 6,093.73

TOTAL AMOUNT DUE TO THE COUNTY TREASURER:

\$ 53,973.00

variance should => "0"

PREPARED BY:

[Signature]

DATE PREPARED: February 10, 2017

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

RECEIVED

FEB 10 2017

DIRECTOR OF PLANNING

DATE

2-10-17

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

Hidalgo County
AUDITORS OFFICE

**HIDALGO COUNTY PLANNING DEPARTMENT
DETAIL ON MONTHLY FEES COLLECTED
FOR THE MONTH OF: JANUARY 2017**

PAGE 2 OF 6

Part III: SUMMARY OF FEES COLLECTED

1 HELD IN ESCROW

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

\$	-	
\$	-	From
\$	37,409.27	X 3
\$	37,409.27	

2 UTILITY CERTIFICATE FEE

\$	10,470.00	From
		X 1

3 SUBDIVISION FEES

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

\$	41,885.00	
\$	4,008.73	
\$	-	
\$	-	
\$	200.00	X 3
\$	6,093.73	

TOTAL AMOUNT COLLECTED

\$ 53,973.00

41

X2

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EDINBURG, TEXAS 78539

March 3, 2017

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

Re: Review of *Monthly Fees Report* and Supporting Documentation
For the month of January 2017

Dear Mr. Arredondo:

We conducted a limited scope review of the Planning Department's *Monthly Fees Report* and all supporting documentation for the month of January 2017 in accordance with 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 *Monthly Fees Report* for the month of January 2017. Our review was not designed nor intended to be a detailed study of every relevant control system, procedure, or transaction. Accordingly, the opportunities for improvement presented in this report may not be all-inclusive of areas where improvements could be made.

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

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

Methodology:

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

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

HIDALGO COUNTY DISTRICT JUDGES

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

RODOLFO DELGADO
JUDGE, 93rd D.C.

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

ROSE GUERRA REYNA
JUDGE, 206th D.C.

JUAN P. PARTIDA
JUDGE, 271st D.C.

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

NOE GONZALEZ
JUDGE, 370th D.C.
OVERSEER

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JUDGE, 389th D.C.

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JUDGE, 398th D.C.

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

RENEE R. BETANCOURT
JUDGE, 448th D.C.

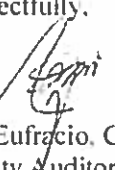
- Reviewed the *Revenue Detail Report by Account* generated from *alio* to determine if fees collected were properly accounted and deposited with the County Treasurer on or before the fifth business day after the day on which the funds were received.
- Verified that the collections per the *Monthly Fees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

Conclusion:

Total collections for the month of January 2017 were \$53,973.00. 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 Ricardo Nuñez, Internal Auditor I, at 318-2511 ext. 4644, Letty Chavez, Compliance Audit Supervisor, at ext. 4651, Arcy B. Duran, CPA, Director of Audit, at ext. 4645, Linda Fong, First Assistant Auditor, at ext. 4668, or me at ext. 4604.

Respectfully,


Ray Eufrazio, CPA
County Auditor

cc: Valde Guerra, County Executive Officer

HIDALGO COUNTY DISTRICT JUDGES

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

RICARDO DELGADO
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JUDGE, 204th D.C.

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JUDGE, 275th D.C.

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JUDGE, 379th D.C.
OVERSEER

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JUDGE, 389th D.C.

L. KENO VASQUEZ
JUDGE, 394th D.C.

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

RENEE R. BETANCOURT
JUDGE, 449th D.C.

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

January 31, 2017

pbc

PART I: SUMMARY OF MONTHLY COLLECTIONS

A	B	C	D	E	F	G	H	I
	Receipt Date	Law Library Receipt # Sequence BEG #	END #	Total Collected	Receipt Amount	Receipt No.	Receipt Date	OVER/ (SHORT)
1	1-Jan-17	/Holiday	0	\$ -				-
2	2-Jan-17	/Holiday	0	\$ -				-
3	3-Jan-17	59524 ✓	59530 ✓	\$ 448.50	448.50	206099	01/09/17	-
4	4-Jan-17	59531 ✓	59534 ✓	\$ 450.00	450.00	206100	01/09/17	-
5	5-Jan-17	59535 ✓	59538 ✓	\$ 14.00	14.00	206101	01/09/17	-
6	6-Jan-17	59539 ✓	59541 ✓	\$ 11.25	11.25	206129	01/09/17	-
7	7-Jan-17	0	0	\$ -				-
8	8-Jan-17	0	0	\$ -				-
9	9-Jan-17	59542 ✓	59548 ✓	\$ 82.00	82.00	206130	01/10/17	-
10	10-Jan-17	59549 ✓	59554 ✓	\$ 52.00	52.00	206225	01/12/17	-
11	11-Jan-17	59555 ✓	59561 ✓	\$ 39.75	39.75	206226	01/12/17	-
12	12-Jan-17	59562 ✓	59568 ✓	\$ 57.00	57.00	206280	01/13/17	-
13	13-Jan-17	59569 ✓	59576 ✓	\$ 52.50	52.50	206334	01/17/17	-
14	14-Jan-17	0	0	\$ -				-
15	15-Jan-17	0	0	\$ -				-
16	16-Jan-17	Holiday	0	\$ -				-
17	17-Jan-17	59577 ✓	59581 ✓	\$ 43.75	43.75	206375	01/18/17	-
18	18-Jan-17	59582 ✓	59585 ✓	\$ 53.25	53.25	206542	01/20/17	-
19	19-Jan-17	59586 ✓	59590 ✓	\$ 55.75	55.75	206543	01/20/17	-
20	20-Jan-17	59591 ✓	59596 ✓	\$ 51.25	51.25	206647	01/24/17	-
21	21-Jan-17	0	0	\$ -				-
22	22-Jan-17	0	0	\$ -				-
23	23-Jan-17	59597 ✓	59602 ✓	\$ 37.75	37.75	206649	01/24/17	-
24	24-Jan-17	59603 ✓	59611 ✓	\$ 81.25	81.25	206685	01/25/17	-
25	25-Jan-17	59612 ✓	59621 ✓	\$ 107.00	107.00	206781	01/30/17	-
26	26-Jan-17	59622 ✓	59628 ✓	\$ 48.00	48.00	206783	01/30/17	-
27	27-Jan-17	59629 ✓	59635 ✓	\$ 77.25	77.25	206893	01/31/17	-
28	28-Jan-17	0	0	\$ -				-
29	29-Jan-17	0	0	\$ -				-
30	30-Jan-17	59636 ✓	59650 ✓	\$ 219.25	219.25	206894	01/31/17	-
31	31-Jan-17	59651 ✓	59656 ✓	\$ 87.50	87.50	206962	02/02/17	-

TOTAL RECEIPTS AND FUNDS COLLECTED 1,269.00

0.00

LESS: REIMBURSEMENTS 0.00

FOR RECEIPT #(s):

TOTAL REVENUE COLLECTIONS 1,269.00

PART II: SUMMARY OF YEARLY COLLECTIONS:

January \$ 1,269.00
February \$ -
March \$ -
April \$ -
May \$ -
June \$ -

July \$ -
August \$ -
September \$ -
October \$ -
November \$ -
December \$ -

HIDALGO COUNTY AUDITOR'S OFFICE

APPROVED BY: *[Signature]*

DATE: 2/6/17

(1) Subtotal \$ 1,269.00

(2) Subtotal \$ -

Total (1+2) \$ 1,269.00

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

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

COUNTY AUDITOR'S FORM RE-CLL-001

REVISED 2-10

RECEIVED

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

March 7, 2017

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 month of January 2017

Dear Ms. Chapa:

We have conducted a limited scope review of the *Monthly Fees Report* and supporting documentation for the month of January 2017 pursuant to Local Government Code §115.002 (a) and (b). The objective of the review was to determine if fees collected were properly accounted and reported.

Scope:

The scope of our review was limited to collections reported by your office on the *Monthly Fees Report* for the month of January 2017. Our review was not designed nor intended to be a detailed study of every relevant control system, procedure, or transaction. Accordingly, the opportunities for improvement presented in this report may not be all-inclusive of areas where improvement could be made.

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

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

Methodology:

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

- Reviewed the submittal date of the *Monthly Fees Report* to the County Auditor's Office to determine if the report and 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 receipts issued followed a sequential order.
- Verified that procedures for voided receipts were properly followed.
- Reviewed *Daily Remittances Close-Out Forms* to determine whether fees collected were properly accounted and deposited with the County Treasurer on a daily basis.

HIDALGO COUNTY DISTRICT JUDGES

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

RODOLFO DELGADO
JUDGE, 93RD D.C.

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

ROSE GUERRA REYNA
JUDGE, 206TH D.C.

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JUDGE, 398TH D.C.

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

RENEE R. BETANCOURT
JUDGE, 449TH D.C.

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

Conclusion:

Total collections for the month of January 2017 were \$1,269.00. 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 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. SNOLETERRY
JUDGE, 92ND D.C.

RODOLFO DELGADO
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HIDALGO COUNTY FIRE MARSHAL MONTHLY REPORT FOR THE MONTH OF JANUARY

PBC

	APPLICANT	RECEIPT	Cash	Check	MO	TYPE OF	TREASURER	AMOUNTS DUE TO COUNTY
DATE	NAME	NUMBER				SERVICE	RECEIPT	
01/03/17	KATHLEEN MAGUREAN	14794	X			BURN PERMIT	205977	\$25.00
01/03/17	JESUS ALONZO	14795	X			BURN PERMIT	205977	\$25.00
01/03/17	MIRTHALA CANTU	14796	X			BURN PERMIT	205977	\$25.00
01/03/17	SANTOS LUNA	14797	X			BURN PERMIT	205977	\$25.00
01/03/17	GUADALUPE RENTERIA	14798	X			BURN PERMIT	205977	\$25.00
01/03/17	OSCAR SALAZAR	14799	X			BURN PERMIT	205977	\$25.00
01/03/17	LIONEL PEREZ	14800	X			BURN PERMIT	205977	\$25.00
01/03/17	RAMIRO RAMIREZ	14801	X			BURN PERMIT	205977	\$25.00
01/03/17	RAYNALDO MATA	14802		X		BURN PERMIT	205977	\$25.00
01/04/17	JUAN MARTINEZ FOSTER HOME	14803		X		BUSINESS OCCUPANCY	206096	\$75.00
01/04/17	MARCO GALINDO	14804	X			BURN PERMIT	206096	\$25.00
01/04/17	RAFAEL VERDIN TAQUERIA EL PRIMITO	14805	X			FIRE PROTECTION SYSTEMS PERMIT / BUSINESS OCCUPANCY	206096	\$225.00
01/04/17	GUADALUPE LOPEZ	14806	X			BURN PERMIT	206096	\$25.00
01/04/17	AMBROSIO RAMIREZ	14807	X			BURN PERMIT	206096	\$25.00
01/04/17	AMBROSIO RAMIREZ MATERIALES LA HOMA	14808	X			BUSINESS OCCUPANCY	206096	\$75.00
01/04/17	JOSE VELA	14809	X			BURN PERMIT	206096	\$25.00
01/04/17	ERASMO MENDEZ COUNTRY SHACK	14810		X		BUSINESS OCCUPANCY	206096	\$75.00
01/04/17	JOSE MADRIGAL	14811		X		BURN PERMIT	206096	\$25.00
01/04/17	AMADO MORENO	14812		X		BURN PERMIT	206096	\$25.00
01/04/17	RICHARD ACEVEDO	14813	X			BURN PERMIT	206096	\$25.00
01/04/17	AMELIA MARTINEZ SACRED HEART CATHOLIC CHURCH	14814		X		BUSINESS OCCUPANCY	206096	\$75.00
01/04/17	RENE DE LEON KOKO'S	14815		X		FIRE PROTECTION SYSTEMS PERMIT	206096	\$150.00
01/04/17	BENJAMIN GONZALEZ	14816	X			BURN PERMIT	206096	\$25.00
01/04/17	RICHARD CHOATE	14817		X		BURN PERMIT	206096	\$25.00
01/04/17	AIRE EWES LLANtera EXPRESS	14818	X			BUSINESS OCCUPANCY	206096	\$75.00

XI

01/04/17	NOE OLVERA OLVERA'S	14819 4	X✓		BUSINESS OCCUPANCY 4	206096 4	\$75.00 4
01/05/17	VOID 4	14820 4			VOID 4	206106 4	\$0.00 4
01/05/17	SIGIFREDO SILVA	14821 4	X✓		BURN PERMIT 4	206106 4	\$25.00 4
01/05/17	MANUEL OZUNA	14822 4		X✓	BURN PERMIT 4	206106 4	\$25.00 4
01/05/17	ANGELINA ARCE	14823 4	X✓		BURN PERMIT 4	206106 4	\$25.00 4
01/05/17	KASSANDRA ONTIVEROS	14824 4	X✓		BURN PERMIT 4	206106 4	\$25.00 4
01/06/17	JESUS ESPINO	14825 4	X✓		BURN PERMIT 4	206142 4	\$25.00 4
01/06/17	REYNALDO LERMA	14826 4	X✓		BURN PERMIT 4	206142 4	\$25.00 4
01/06/17	RICK MARICHALAR RODEO DENTAL	14827 4		X✓	FIRE ALARM SYSTEM PERMIT 4	206142 4	\$100.00 4
01/07/17	RAMON PEREZ	14828 4	X✓		DUPLICATE BURN PERMIT 4	206143 4	\$5.00 4
01/07/17	APOLONIO ORTIZ	14829 4	X✓		DUPLICATE BURN PERMIT 4	206143 4	\$5.00 4
01/07/17	FEDERICO PEREZ	14830 4	X✓		BURN PERMIT 4	206143 4	\$25.00 4
01/07/17	ALFREDO ESPINOZA	14831 4	X✓		BURN PERMIT 4	206143 4	\$25.00 4
01/07/17	CLARA MARMADUKE	14832 4	X✓		BURN PERMIT 4	206143 4	\$25.00 4
01/07/17	LETICIA LOPEZ	14833 4		X✓	BURN PERMIT 4	206143 4	\$25.00 4
01/07/17	ISAAC DE LA GARZA	14834 4	X✓		BURN PERMIT 4	206143 4	\$25.00 4
01/07/17	PEDRO BERNAL	14835 4		X✓	BURN PERMIT 4	206143 4	\$25.00 4
01/10/17	ASHLEY GARZA	14836 4	X✓		BURN PERMIT 4	206328 4	\$25.00 4
01/10/17	DARRELL GANDY	14837 4	X✓		COMMERCIAL BURN PERMIT 4	206328 4	\$100.00 4
01/11/17	ANTONIO AYALA	14838 4	X✓		BURN PERMIT 4	206326 4	\$25.00 4
01/11/17	JUAN LOPEZ SHOP	14839 4		X✓	BUSINESS OCCUPANCY 4	206326 4	\$75.00 4
01/11/17	GENARO LERMA MARIA L LERMA	14840 4	X✓		BUSINESS OCCUPANCY 4	206326 4	\$75.00 4
01/11/17	DAVID EDRINGTON	14841 4	X✓		BURN PERMIT 4	206326 4	\$25.00 4
01/11/17	MARIA FLORES	14842 4	X✓		BURN PERMIT 4	206326 4	\$25.00 4
01/11/17	ALL AMERICAN SECURITY DONNA NORTH H.S.	14843 4	X✓		FIRE ALARM SYSTEM PERMIT 4	206326 4	\$100.00 4
01/11/17	HUMBERTO SILVA	14844 4	X✓		BURN PERMIT 4	206326 4	\$25.00 4
01/11/17	NICK PEREZ	14845 4		X✓	BURN PERMIT 4	206326 4	\$25.00 4
01/11/17	MARIA CANO	14846 4		X✓	BURN PERMIT 4	206326 4	\$25.00 4
01/11/17	REYMUNDO QUIROGA	14847 4		X✓	BURN PERMIT 4	206326 4	\$25.00 4

Xla

01/11/17	EMILIO TOBIAS	14848	X✓		BURN PERMIT	206326	\$25.00
01/11/17	DIEGO SEGURA	14849	X✓		BUILDING PERMIT	206326	\$200.00
01/11/17	JOSE ORTIZ OFFICE	14850	X✓		BUSINESS OCCUPANCY	206326	\$75.00
01/11/17	RUFINA CASTRO CHURCH	14851		X✓	BUSINESS OCCUPANCY	206326	\$75.00
01/11/17	JANICE GOODWIN	14852	X✓		BURN PERMIT	206326	\$25.00
01/11/17	GENARO FUENTES MOBILE FOOD TRAILER	14853	X✓		BUSINESS OCCUPANCY	206326	\$75.00
01/11/17	DAVID & HAYDEE GARCIA FOSTER HOME	14854	X✓		BUSINESS OCCUPANCY	206326	\$75.00
01/11/17	MARGARITO ROCHIA BAKERY	14855	X✓		BUSINESS OCCUPANCY	206326	\$75.00
01/11/17	LETICIA V RODRIGUEZ LOS GUEROS DRIVE-IN	14856	X✓		BUSINESS OCCUPANCY	206326	\$75.00
01/11/17	SALOME GONZALEZ	14857	X✓		BURN PERMIT	206326	\$25.00
01/12/17	GUADALUPE SALAZAR	14858	X✓		BURN PERMIT	206329	\$25.00
01/12/17	VOID	14859			VOID	206329	\$0.00
01/12/17	SHELLY RICHARDS	14860		X✓	BURN PERMIT	206329	\$25.00
01/13/17	ELENO SALINAS	14861	X✓		BURN PERMIT	206349	\$25.00
01/13/17	SANDRO MUNOZ	14862	X✓		BURN PERMIT	206349	\$25.00
01/13/17	DAVID FLORES	14863		X✓	BURN PERMIT	206349	\$25.00
01/13/17	TIRSO GARZA	14864	X✓		BURN PERMIT	206349	\$25.00
01/13/17	LIBRADO SEPULVEDA	14865	X✓		DUPLICATE BURN PERMIT	206349	\$5.00
01/17/17	DANIEL SANEZ	14866		X✓	BURN PERMIT	206544	\$25.00
01/17/17	RAMIRO REYNA	14867	X✓		DUPLICATE BURN PERMIT	206544	\$5.00
01/17/17	VOID	14868			VOID	206544	\$0.00
01/17/17	LEONEL SALAZAR	14869		X✓	BURN PERMIT	206544	\$25.00
01/17/17	JOSE RAMIREZ JR	14870		X✓	BURN PERMIT	206544	\$25.00
01/17/17	ANGELITA MEDRANO	14871		X✓	BURN PERMIT	206544	\$25.00
01/17/17	IRMA TIJERINA	14872	X✓		BURN PERMIT	206544	\$25.00
01/18/17	NORA TAYLOR FOSTER HOME	14873	X✓		BUSINESS OCCUPANCY	206545	\$75.00
01/18/17	OSCAR RAMIREZ EVENT CENTER	14874	X✓		BUSINESS OCCUPANCY	206545	\$75.00
01/18/17	HECTOR LOYA	14875	X✓		BURN PERMIT	206545	\$25.00
01/18/17	CYNTHIA GONZALEZ HEADSTART (PALMVIEW 2)	14876		X✓	BUSINESS OCCUPANCY	206545	\$75.00

X16

01/18/17	JESUS ANDRADE	14877	X		BURN PERMIT	206545	\$25.00
01/18/17	JOY KURIAKOSE SEVEN MILE EXPRESS	14878	X		BUSINESS OCCUPANCY	206545	\$75.00
01/18/17	RAUL LOZANO MOBILE FOOD CART	14879	X		BUSINESS OCCUPANCY	206545	\$75.00
01/18/17	EDUARDO MAURICIO	14880	X		BURN PERMIT	206545	\$25.00
01/18/17	CLAUDIA LOZANO	14881	X		BURN PERMIT	206545	\$25.00
01/18/17	ANTONIA SANCHEZ FOSTER HOME	14882		X	BUSINESS OCCUPANCY	206545	\$75.00
01/18/17	CARLOS SILVA	14883	X		BUILDING PERMIT	206545	\$200.00
01/18/17	FERNANDO SILVA	14884	X		BURN PERMIT	206545	\$25.00
01/18/17	IGNACIO FUENTES TAQUERIA AYLINE	14885	X		BUSINESS OCCUPANCY	206545	\$75.00
01/18/17	JOSEPH FLORES	14886	X		BURN PERMIT	206545	\$25.00
01/18/17	ENRIQUE CORONADO MOBILE FOOD CART	14887	X		BUSINESS OCCUPANCY	206545	\$75.00
01/18/17	EZEQUIEL CORRAL MOBILE FOOD CART	14888	X		BUSINESS OCCUPANCY	206545	\$75.00
01/18/17	EMIGDO TORRES COLD STORAGE WAREHOUSE	14889	X		BUSINESS OCCUPANCY	206545	\$125.00
01/18/17	CARLOS ALVAREZ	14890	X		BURN PERMIT	206545	\$25.00
01/18/17	GABRIELA & JUAN NINO RGV SNACK COUNTRY	14891	X		BUSINESS OCCUPANCY	206545	\$75.00
01/18/17	EDWARD KOOGAN	14892	X		BURN PERMIT	206545	\$25.00
01/18/17	RENE FARIAS	14893		X	BURN PERMIT	206545	\$25.00
01/18/17	JULIA RAMIREZ KOMIDA DE TODO UN POCO	14894	X		BUSINESS OCCUPANCY	206545	\$75.00
01/18/17	MARIA BELTRAN EZ BID AUTO	14895		X	BUSINESS OCCUPANCY	206545	\$125.00
01/19/17	DARRELL GANDY	14896	X		DUPLICATE BURN PERMIT	206546	\$5.00
01/19/17	OLGA CHAVEZ	14897	X		BURN PERMIT	206546	\$25.00
01/19/17	JOSE DELGADILLO	14898	X		BURN PERMIT	206546	\$25.00
01/19/17	CRISTINA RIVERA	14899	X		BURN PERMIT	206546	\$25.00
01/19/17	DARBIN FARMS	14900		X	COMMERCIAL BURN PERMIT	206546	\$100.00
01/19/17	VICTOR M CANO	14901	X		COMMERCIAL BURN PERMIT	206546	\$100.00
01/19/17	DIANA PADRON	14902		X	BURN PERMIT	206546	\$25.00
01/19/17	PROGRESSIVE INSURANCE	14903		X	COPY OF INVESTIGATIVE REPORT	206546	\$25.00
01/20/17	RAUL BALDERAS	14904	X		BURN PERMIT	206645	\$25.00
01/20/17	JESUS FUENTE	14905	X		BURN PERMIT	206645	\$25.00

X/c

01/20/17	JOSE R RODRIQUEZ	14906 ~~4~~	X✓			BURN PERMIT ~~4~~	206645 ~~4~~	\$25.00 ~~4~~
01/20/17	GUSTAVO MAREZ	14907 ~~4~~	X✓			BURN PERMIT ~~4~~	206645 ~~4~~	\$25.00 ~~4~~
01/20/17	AMADO REYNA	~~14909~~ 14908 ~~4~~	X✓			BURN PERMIT ~~4~~	206645 ~~4~~	\$25.00 ~~4~~
01/20/17	HOMERO MATAMOROS	~~14908~~ 14909 ~~4~~	X✓			DUPLICATE BURN PERMIT	206645 ~~4~~	\$5.00 ~~4~~
01/20/17	JUAN CERDOZA	14910 ~~4~~	X✓			BURN PERMIT ~~4~~	206645 ~~4~~	\$25.00 ~~4~~
01/20/17	GUADALUPE CUEVAS	14911 ~~4~~	X✓			BURN PERMIT ~~4~~	206645 ~~4~~	\$25.00 ~~4~~
01/23/17	FRANCISCO ORTEGA	14912 ~~4~~	X✓			BURN PERMIT ~~4~~	206646 ~~4~~	\$25.00 ~~4~~
01/23/17	THOMAS GARCIA	14913 ~~4~~	X✓			BURN PERMIT ~~4~~	206646 ~~4~~	\$25.00 ~~4~~
01/23/17	JAMES FELLER	14914 ~~4~~		X✓		COMMERCIAL BURN PERMIT ~~4~~	206646 ~~4~~	\$100.00 ~~4~~
01/24/17	ANGEL GONZALEZ	14915 ~~4~~	X✓			BURN PERMIT ~~4~~	206745 ~~4~~	\$25.00 ~~4~~
01/25/17	ADELADIO OLIVARES CHURCH	14916 ~~4~~		X✓		BUILDING PERMIT ~~4~~	206746 ~~4~~	\$200.00 ~~4~~
01/25/17	HIDALGO CO HEAD START	14917 ~~4~~		X✓		BUSINESS OCCUPANCY ~~4~~	206746 ~~4~~	\$75.00 ~~4~~
01/25/17	NOEMI BRISENO APARMENT UNIT #B	14918 ~~4~~		X✓		BUSINESS OCCUPANCY ~~4~~	206746 ~~4~~	\$75.00 ~~4~~
01/25/17	ANTONIO VALDEZ TALLER VALDEZ	14919 ~~4~~	X✓			BUSINESS OCCUPANCY ~~4~~	206746 ~~4~~	\$75.00 ~~4~~
01/25/17	JACOB MAGALLAN ROSIES ADULT DAY CARE	14920 ~~4~~		X✓		BUSINESS OCCUPANCY ~~4~~	206746 ~~4~~	\$75.00 ~~4~~
01/25/17	GILBERTO SANCHEZ	14921 ~~4~~	X✓			BURN PERMIT ~~4~~	206746 ~~4~~	\$25.00 ~~4~~
01/25/17	CELIA RODRIGUEZ MI VISION HOT DOG CART	14922 ~~4~~	X✓			BUSINESS OCCUPANCY ~~4~~	206746 ~~4~~	\$75.00 ~~4~~
01/25/17	HUMBERTO JIMENEZ SAN CRISTOBAL TORTILLERIA	14923 ~~4~~	X✓			BUSINESS OCCUPANCY ~~4~~	206746 ~~4~~	\$75.00 ~~4~~
01/25/17	MARIO CAVAZOS STORE APPLIANCES	14924 ~~4~~	X✓			BUSINESS OCCUPANCY ~~4~~	206746 ~~4~~	\$75.00 ~~4~~
01/25/17	RIGOBERTO LIMON HAPPY BEE RASPAS & SNACKS	14925 ~~4~~	X✓			BUSINESS OCCUPANCY ~~4~~	206746 ~~4~~	\$75.00 ~~4~~
01/25/17	TORIBIO JIMENEZ TACOS Y GORDITAS LUPITAS	14926 ~~4~~	X✓			BUSINESS OCCUPANCY ~~4~~	206746 ~~4~~	\$75.00 ~~4~~
01/25/17	FERNANDO CANTU SUEHAY TORTILLERIA	14927 ~~4~~	X✓			BUSINESS OCCUPANCY ~~4~~	206746 ~~4~~	\$75.00 ~~4~~
01/25/17	JUAN HERNANDEZ AMALIAS BAKERS & COFFE SHOP	14928 ~~4~~	X✓			BUSINESS OCCUPANCY ~~4~~	206746 ~~4~~	\$75.00 ~~4~~
01/25/17	GERARDO ALANIZ	14929 ~~4~~	X✓			DUPLICATE BURN PERMIT ~~4~~	206746 ~~4~~	\$5.00 ~~4~~
01/25/17	JUANA TORRES	14930 ~~4~~	X✓			BURN PERMIT ~~4~~	206746 ~~4~~	\$25.00 ~~4~~
01/25/17	JOSE MANUEL DOMINGUEZ TORTILLERIA	14931 ~~4~~	X✓			BUILDING PERMIT ~~4~~	206746 ~~4~~	\$200.00 ~~4~~
01/25/17	JUAN MUNGA STORE	14932 ~~4~~	X✓			BUSINESS OCCUPANCY ~~4~~	206746 ~~4~~	\$75.00 ~~4~~
01/25/17	GUADALUPE RUIZ ZUMBA STUDIO	14933 ~~4~~	X✓			BUSINESS OCCUPANCY ~~4~~	206746 ~~4~~	\$75.00 ~~4~~
01/25/17	RODOLFO GONZALEZ US RENAL CARE	14934 ~~4~~		X✓		BUSINESS OCCUPANCY ~~4~~	206746 ~~4~~	\$125.00 ~~4~~

X/d

01/25/17	JOSE F SANCHEZ OFFICE/STORAGE	14935		X	BUILDING PERMIT	206746	\$200.00
01/26/17	JERRY ESTOPY	14936	X		BURN PERMIT	206748	\$25.00
01/26/17	SAMUEL SOLIS	14937	X		BURN PERMIT (2)	206748	\$50.00
01/26/17	JUAN ROMO	14938	X		BURN PERMIT	206748	\$25.00
01/26/17	VOID	14939			VOID	206748	\$0.00
01/26/17	JOSE L MENCHACA	14940	X		DUPLICATE BURN PERMIT	206748	\$5.00
01/26/17	ROMAN ROBLES	14941	X		BURN PERMIT	206748	\$25.00
01/26/17	LIRIA GARZA	14942		X	BURN PERMIT	206748	\$25.00
01/26/17	ALFONSO DELUNA	14943	X		DUPLICATE BURN PERMIT	206748	\$5.00
01/27/17	ANTONIO VELA	14944		X	COMMERCIAL BURN PERMIT	206910	\$100.00
01/27/17	EMMA JARAMILLO	14945	X		DUPLICATE BURN PERMIT	206910	\$5.00
01/27/17	DEBORAH FITZGERALD	14946	X		BURN PERMIT	206910	\$25.00
01/27/17	GF FIRE PROTECTION PALMILLA APT	14947		X	FIRE PROTECTION SYSTEMS PERMIT	206910	\$150.00
01/27/17	INEZ TREVINO	14948	X		BURN PERMIT	206910	\$25.00
01/30/17	ANGELINA SALAZAR	14949	X		BURN PERMIT	206911	\$25.00
01/30/17	VIOLA MEDINA	14950	X		BURN PERMIT	206911	\$25.00
01/31/17	JOSHUA KATENBACH	14951		X	BURN PERMIT	207061	\$25.00
01/31/17	JULIAN VERA	14952	X		DUPLICATE BURN PERMIT	207061	\$5.00
01/31/17	MARTIN LOPEZ	14953	X		BURN PERMIT	207061	\$25.00
01/31/17	ENEDINA VALENCIA	14954	X		BURN PERMIT	207061	\$25.00
01/31/17	ARNALDO GUERRERO JR	14955	X		BURN PERMIT	207061	\$25.00
01/31/17	JOSE MARTINEZ	14956	X		BURN PERMIT	207061	\$25.00
01/31/17	DALINDA SANCHEZ	14957	X		BURN PERMIT	207061	\$25.00
01/31/17	JOSEPH TRDLE	14958	X		BURN PERMIT	207061	\$25.00
01/31/17	77905	14959		X	BURN PERMIT	207061	\$25.00
01/31/17	VOID	14960			VOID	207061	\$0.00
Grand Total:							\$7,905.00

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

K24A
X/e

Approved by:

Fire Marshal

Prepared by:

Administrative Assistant

Date

Print Name:

Homero Garza

Print Name:

Elizabeth Castro

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

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



HIDALGO COUNTY AUDITOR'S OFFICE
APPROVED BY: [Signature]
DATE: 2/10/17

RECEIVED BY
COUNTY
2017 FEB 8 PM 1:35

XLF

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

March 8, 2017

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 January 2017

Dear Mr. Garza:

We have conducted a limited scope review of the *Monthly Fees Report* and supporting documentation for the month of January 2017 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 on the *Monthly Fees Report* for the month of January 2017. 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.

HIDALGO COUNTY DISTRICT JUDGES

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

RODOLFO DELGADO
JUDGE, 93RD D.C.

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

ROSE GUERRA REYNA
JUDGE, 206TH D.C.

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

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

MOE GONZÁLEZ
JUDGE, 370TH D.C.
OVERSEER

LETICIA LOPEZ
JUDGE, 385TH D.C.

L. KENO VÁSQUEZ
JUDGE, 394TH D.C.

ISRAEL RAMÓN, JR.
JUDGE, 430TH D.C.

RENÉE R. BETANCOURT
JUDGE, 448TH D.C.

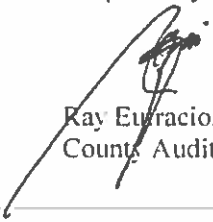
- Reviewed receipts issued to determine if proper fee amounts were collected and reported.
- Verified receipts issued followed a sequential order.
- Verified that procedures for voided receipts were properly followed.
- Reviewed *Daily Remittance* to determine if fees collected were properly accounted and deposited with the County Treasurer 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.
- Reviewed receipts issued, *Daily Remittance*, and *Monthly Fees Report* to verify proper completion.

Conclusion:

Total collections for the month of January 2017 were \$7,905.00. 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 Eutracio, CPA
County Auditor

cc: Valde Guerra, County Executive Officer

HIDALGO COUNTY DISTRICT JUDGES

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

RODOLFO DELGADO
JUDGE, 33RD 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.

HOE GONZALEZ
JUDGE, 370TH D.C.
OVERSEER

LETICIA LOPEZ
JUDGE, 349TH D.C.

L. KENO VASQUEZ
JUDGE, 394TH D.C.

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

RENEE R. BETANCOURT
JUDGE, 449TH D.C.

**HIDALGO COUNTY HEALTH DEPARTMENT
ENVIRONMENTAL HEALTH DIVISION
MONTHLY FEES REPORT
JANUARY 2017**

PBC

Part I: RECAP OF COLLECTIONS

A. TOTAL CASH COLLECTED

\$19,855.00

1. ON-SITE SEWAGE DISPOSAL INSPECTION PERMIT FEES

a. INSTALLATION PERMIT FEE

1. EDINBURG	\$3,740.00
2. MISSION	\$-
3. WESLACO	\$-

\$3,740.00

b. FINAL INSPECTION PERMIT FEE

1. EDINBURG	\$2,640.00
2. MISSION	\$-
3. WESLACO	\$-

\$2,640.00

2. RESTAURANT INSPECTION FEE

\$13,475.00

3. FOOD HANDLER'S CERTIFICATE FEES

\$-

4. MOBILE UNIT DECAL FEES

\$-

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

\$19,855.00

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)	44	1100-345-21-340-000-0-000	\$3,300.00
Final Inspection Permit Fee	\$60	HSC § 366.001 (A)	44	1100-345-25-340-000-0-000	\$2,640.00
Restaurant Inspection Fee	\$150, \$125, \$100	HSC § 437.012	136	1100-345-22-340-000-0-000	\$13,475.00
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	44	1100-207-20-000-002-0-000	\$440.00
----------------------	------	---------------	----	---------------------------	----------

TOTAL AMOUNT DUE TO THE COUNTY TREASURER:

\$19,855.00

variance should => "0"

RECEIVED
COUNTY

Mallal

PREPARED BY

2/13/17
DATE

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

2/13/17
DATE

Eduardo Romy
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: *BW*

DATE: 3/2/17

3/7/17

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



March 8, 2017

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

Re: Review of the *Monthly Fees Report* and Supporting Documentation
For the month of January 2017

Dear Mr. Olivarez:

We have conducted a limited scope review of the Environmental Health Division *Monthly Fees Report* and supporting documentation for the month of January 2017 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 Environmental Health Division *Monthly Fees Report* for the month of January 2017. Our review was not intended to be a detailed study of every relevant control system, procedure, or transaction. Accordingly, the opportunities for improvement presented in this report may not be all-inclusive of areas where improvements could be made.

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

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

Methodology:

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

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

HIDALGO COUNTY DISTRICT JUDGES

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

RODOLFO DELGADO
JUDGE, 83RD D.C.

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

ROSE GUERRA REYNA
JUDGE, 208TH D.C.

JUAN R. PARTIDA
JUDGE, 271ST D.C.

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

MOE GONZALEZ
JUDGE, 370TH D.C.
OVERSEER

LETICIA LOPEZ
JUDGE, 386TH D.C.

L. KENO VASQUEZ
JUDGE, 394TH D.C.

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

RENÉE R. BETANCOURT
JUDGE, 449TH D.C.

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

Conclusion:

Total collections for the month of January 2017 were \$19,855.00. Based on the results of our review, we have concluded that fees collected were properly accounted and reported; however, the system of internal controls for the accounting and reporting of fees requires improvement as noted in the following observation.

Observation No. 1:

On January 5, 2017, a \$20.00 bill was accepted that was subsequently identified by the bank as counterfeit. The cashier failed to use a counterfeit detection pen to detect the counterfeit bill prior to issuing a receipt. The funds were replenished and deposited with the County Treasurer on January 10, 2017.

The County Auditor's Office requires cashiers to examine all \$20, \$50, and \$100 bills and use a counterfeit detection pen to detect counterfeit bills prior to issuing a receipt. If a cashier suspects that a counterfeit bill was received, the cashier must notify their supervisor immediately. The supervisor must immediately contact the Sheriff's Office to report the potential fraud. The bill must not be returned to the payer nor may the bill be accepted as payment. If a department accepts currency that is later identified by the bank as counterfeit, the supervisor must immediately contact the Sheriff's Office to report the fraud.

Failure to ensure that \$20, \$50, and \$100 bills are examined may result in the loss of County revenue.

Recommendation:

Management should ensure that cashiers examine all \$20, \$50, and \$100 bills and use a counterfeit detection pen to detect counterfeit bills prior to issuing a receipt.

Please provide written management response to the observation noted above by March 24, 2017.

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 E. Tracio, CPA
County Auditor

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

HIDALGO COUNTY DISTRICT JUDGES

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

RODOLFO DELGADO
JUDGE, 93RD D.C.

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

ROSE GUERRA REYNA
JUDGE, 204TH D.C.

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

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

NOE GONZALEZ
JUDGE, 370TH D.C.
OVERSEER

LETICIA LOPEZ
JUDGE, 389TH D.C.

L. KENO VASQUEZ
JUDGE, 396TH D.C.

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

RENEE R. BETANCOURT
JUDGE, 448TH D.C.

HIDALGO COUNTY, TEXAS
DELTA LAKE PARK, PRECINCT 1
MONTHLY REPORT FOR THE MONTH ENDING
January 2017

DBC

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	1/1/2017	HOLIDAY		\$ -	\$ -	HOLIDAY		211	0
2	1/2/2017			\$ -	\$ -			211	0
3	1/3/2017			\$ -	\$ -			211	0
4	1/4/2017			\$ -	\$ -			211	0
5	1/5/2017			\$ -	\$ -			211	0
6	1/6/2017			\$ -	\$ -			211	0
7	1/7/2017			\$ -	\$ -			211	0
8	1/8/2017	✓ 317306 ✕	317329 ✕	24 ✕	\$ 48.00	1/9/17	206269 ✕	211	02528 ✕
9	1/9/2017			\$ -	\$ -			211	0
10	1/10/2017			\$ -	\$ -			211	0
11	1/11/2017			\$ -	\$ -			211	0
12	1/12/2017			\$ -	\$ -			211	0
13	1/13/2017			\$ -	\$ -			211	0
14	1/14/2017			\$ -	\$ -			211	0
15	1/15/2017	✓ 317330 ✕	317383 ✕	54 ✕	\$ 108.00	1/17/17	206415 ✕	211	02529 ✕
16	1/16/2017			\$ -	\$ -			211	0
17	1/17/2017			\$ -	\$ -			211	0
18	1/18/2017			\$ -	\$ -			211	0
19	1/19/2017			\$ -	\$ -			211	0
20	1/20/2017			\$ -	\$ -			211	0
21	1/21/2017			\$ -	\$ -			211	0
22	1/22/2017	✓ 317384 ✕	317427 ✕	44 ✕	\$ 88.00	1/25/17	206772 ✕	211	02530 ✕
23	1/23/2017			\$ -	\$ -			211	0
24	1/24/2017			\$ -	\$ -			211	0
25	1/25/2017			\$ -	\$ -			211	0
26	1/26/2017			\$ -	\$ -			211	0
27	1/27/2017			\$ -	\$ -			211	0
28	1/28/2017			\$ -	\$ -			211	0
29	1/29/2017	✓ 317428 ✕	317488 ✕	61 ✕	\$ 122.00	1/31/17	206902 ✕	211	02531 ✕
30	1/30/2017			\$ -	\$ -			211	0
31	1/31/2017			\$ -	\$ -			211	0

TOTAL RECEIPTS AND FUNDS COLLECTED: 183 \$ 366.00 ✕ \$ 366.00 ✕
\$ 183.00 x L \$2.00 \$ 366.00 ✕

TOTAL AMOUNT DUE TO GENERAL FUND-----1100-347-40-121-000-0-000-----	\$ 366.00	133
LESS: TOTAL AMOUNTS REMITTED TO GENERAL FUND-----	\$ 366.00	
TOTAL FUNDS DUE TO THE COUNTY TREASURER-----	\$ - ✕	

PREPARED BY: *Delma Cadena*

DATE: 1/31/17

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

David L. Fuentes
for DAVID L. FUENTES
COMMISSIONER PRCT NO. 1

HIDALGO COUNTY AUDITOR'S OFFICE

APPROVED BY: *Bmo*
DATE: 2/6/17

2/1/17
DATE

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

XI

COUNTY of HIDALGO

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



EDINBURG, TEXAS 78539

March 8, 2017

Honorable David Fuentes, Commissioner
Hidalgo County Precinct 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 January 2017

Dear Commissioner Cuellar:

We conducted a limited scope review of the Delta Lake *Monthly Fees Report* and supporting documentation for the month of January 2017 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 January 2017. 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 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 if fees collected were properly accounted and deposited with the County Treasurer on a daily basis.

HIDALGO COUNTY DISTRICT JUDGES

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

RODOLFO DELGADO
JUDGE, 33RD D.C.

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

ROSE GUERRA REYNA
JUDGE, 200TH 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.

L. KENO VASQUEZ
JUDGE, 388TH D.C.

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

RENEE R. BETANCOURT
JUDGE, 449TH D.C.

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

Conclusion:

Total collections for the month of January 2017 were \$366.00. 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 was waived. The park entrance fee is only collected on Sundays. On March 7, 2017, Commissioners Court approved to waive the entrance fee for all visitors to the Delta Lake Park effective immediately.

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".

Recommendation:

Effective March 7, 2017, the entrance fee for all visitors to the Delta Lake Park should not be collected. The \$100.00 change fund should be immediately deposited with the County Treasurer. Unused tickets and deposit slips should be returned to the County Auditor's Office. The *Monthly Fees Report* and the supporting documentation for collections received in the month of March should be prepared and submitted to the County Auditor's Office no later than five days after the last day of the month pursuant to Local Government Code §114.001 (b).

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 Enfracio, CPA
County Auditor

cc: Valde Guerra, County Executive Officer

HIDALGO COUNTY DISTRICT JUDGES

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

RODOLFO DELGADO
JUDGE, 93RD D.C.

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

ROSE GUERRA REYNA
JUDGE, 204TH D.C.

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

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JUDGE, 332ND D.C.

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OVERSEER

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L. KENO VASQUEZ
JUDGE, 394TH D.C.

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

RENEE R. BETANCOURT
JUDGE, 448TH D.C.

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

Jan-17

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-Jan	CLOSED					222				0	\$ -
2	2-Jan	HOLIDAY					222				0	\$ -
3	3-Jan	222-04267	\$ 725.00	\$ 125.00	\$ 600.00	1/3/2017	222 00484	\$ 725.00	1/12/2017	206270	-9	\$ -
4	4-Jan	222-04285	\$ 1,050.00	\$ 175.00	\$ 875.00	1/4/2017	222 00485	\$ 1,050.00	1/13/2017	206278	-9	\$ -
5	5-Jan	222-04306	\$ 250.00	\$ 50.00	\$ 200.00	1/5/2017	222 00486	\$ 250.00	1/13/2017	206279	-8	\$ -
6	6-Jan	222-04315	\$ 75.00	\$ 25.00	\$ 50.00	1/6/2017	222 00487	\$ 75.00	1/13/2017	206281	-7	\$ -
7	7-Jan	CLOSED					222				0	\$ -
8	8-Jan	CLOSED					222				0	\$ -
9	9-Jan	222-04318	\$ 600.00	\$ 75.00	\$ 525.00	1/9/2017	222 00488	\$ 600.00	1/13/2017	206282	-4	\$ -
10	10-Jan	222-04333	\$ 225.00	\$ -	\$ 225.00	1/10/2017	222 00489	\$ 225.00	1/13/2017	206283	-3	\$ -
11	11-Jan	222-04340	\$ 75.00	\$ 25.00	\$ 50.00	1/11/2017	222 00490	\$ 75.00	1/18/2017	206463	-7	\$ -
12	12-Jan	222-04343	\$ 500.00	\$ -	\$ 500.00	1/12/2017	222 00491	\$ 500.00	1/18/2017	206464	-6	\$ -
13	13-Jan	222-04355	\$ 350.00	\$ 25.00	\$ 325.00	1/13/2017	222 00492	\$ 350.00	1/19/2017	206485	-6	\$ -
14	14-Jan	CLOSED					222				0	\$ -
15	15-Jan	CLOSED					222				0	\$ -
16	16-Jan	HOLIDAY					222				0	\$ -
17	17-Jan	222-04363	\$ 500.00	\$ 50.00	\$ 450.00	1/17/2017	222 00493	\$ 500.00	1/19/2017	206486	-2	\$ -
18	18-Jan	222-04374	\$ 300.00	\$ 100.00	\$ 200.00	1/18/2017	222 00494	\$ 300.00	1/27/2017	206735	-9	\$ -
19	19-Jan	222-04380	\$ 75.00	\$ 50.00	\$ 25.00	1/20/2017	222 00495	\$ 75.00	1/27/2017	206737	-7	\$ -
20	20-Jan	222-04382	\$ 275.00	\$ 25.00	\$ 250.00	1/23/2017	222 00496	\$ 275.00	1/27/2017	206738	-4	\$ -
21	21-Jan	CLOSED					222				0	\$ -
22	22-Jan	CLOSED					222				0	\$ -
23	23-Jan	222-04389	\$ 650.00	\$ 250.00	\$ 400.00	1/24/2017	222 00497	\$ 650.00	1/30/2017	206822	-6	\$ -
24	24-Jan	222-04406	\$ 175.00	\$ 25.00	\$ 150.00	1/25/2017	222 00498	\$ 175.00	1/30/2017	206824	-5	\$ -
25	25-Jan	222-04412	\$ 425.00	\$ 50.00	\$ 375.00	1/25/2017	222 00499	\$ 425.00	1/30/2017	206825	-5	\$ -
26	26-Jan	222-04423	\$ 250.00	\$ -	\$ 250.00	1/26/2017	222 00500	\$ 250.00	2/2/2017	206961	-7	\$ -
26	27-Jan	222-04429	\$ 250.00	\$ 125.00	\$ 125.00	1/31/2017	222 00501	\$ 250.00	2/2/2017	206964	-2	\$ -
27	28-Jan	CLOSED					222				0	\$ -
29	29-Jan	CLOSED					222				0	\$ -
30	30-Jan	222-04433	\$ 350.00	\$ -	\$ 350.00	1/31/2017	222 00502	\$ 350.00	2/2/2017	206965	-2	\$ -
31	31-Jan	222-04446	\$ 125.00	\$ -	\$ 125.00	2/3/2017	222 00503	\$ 125.00	2/7/2017	207164	-4	\$ -

TOTALS \$ 7,225.00 \$ 1,275.00 \$ 5,950.00

\$ 7,225.00

\$ -

TOTAL AMOUNT DUE TO GENERAL FUND-----1100-322-70-122-000-0-000-----	\$ 7,225.00
LESS: TOTAL AMOUNT REMITTED TO GENERAL FUND (COUNTY TREASURER)-----	\$ 7,225.00
OVER/(SHORT)-----	\$ -

PREPARED BY: *Belinda*

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

Erika Garcia
 APPROVED BY

2/2/17
 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-PC2-005 REVISED 12/2014

HIDALGO COUNTY AUDITOR'S OFFICE
 APPROVED BY: *Bmo*
 DATE: *2/2/17*

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



March 2, 2017

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 January 2017

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 January 2017 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 January 2017. 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* 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, 134TH D.C.

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

ROSE GUERRA REYNA
JUDGE, 204TH D.C.

JUAN R. PARTIDA
JUDGE, 213TH D.C.

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

NOE GONZALEZ
JUDGE, 370TH D.C.
OVERSEER

LETICIA LOPEZ
JUDGE, 389TH D.C.

L. KENO VASQUEZ
JUDGE, 398TH D.C.

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

RENEE R. BETANCOURT
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 financial institution on a daily basis.
- Verified that the collections per the *Monthly Fees Report* agreed to total receipts issued, the deposits made with the financial institution, and funds receipted with the County Treasurer.
- Verified that the receipts issued, *Close-Out Reports*, and *Monthly Fees Report* were properly completed.

Conclusion:

Total collections for the month of January 2017 were \$7,225.00. Based on the results of our review, we have concluded that fees collected were generally properly accounted and reported.

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

Respectfully,



Ray Eufracio, CPA
County Auditor

cc: Valde Guerra, County Executive Officer

HIDALGO COUNTY DISTRICT JUDGES

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

RODOLFO DELGADO
JUDGE, 13th D.C.

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

ROSE GUERRA REYNA
JUDGE, 20th D.C.

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

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NOE GONZALEZ
JUDGE, 37th D.C.
OVERSEER

LETICIA LOPEZ
JUDGE, 38th D.C.

L. KENO VASQUEZ
JUDGE, 39th D.C.

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

RENEE R. BETANCOURT
JUDGE, 44th D.C.

DATE: 2-10-17
RECEIVED
Jan-17

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

Receipt Date	Receipt # Sequence		Total Collected	Credit Card Amount (Direct Deposit)	LONE STAR NATIONAL BANK			COUNTY TREASURER				OVER/ (SHORT)
	BEG #	END #			Deposit Amount	Date of Deposit	Deposit Slip Number	Receipt Amount	Receipt Date	Receipt Number	Diff on Dates	
1	1-Jan	Sunday					232				0	\$ -
2	2-Jan	Year Holiday					232				0	\$ -
3	3-Jan	232-31213 232-31384	\$ 5,575.00	\$ 800.00	\$ 4,775.00	1-3-17	232 00527	\$ 5,575.00	1/4/2017	205996	-1	\$ -
4	4-Jan	232-31385 232-31485	\$ 3,950.00	\$ 550.00	\$ 3,400.00	1-4-17	232 00528	\$ 3,950.00	1/9/2017	206114	-5	\$ -
5	5-Jan	232-31486 232-31558	\$ 2,350.00	\$ 275.00	\$ 2,075.00	1-5-17	232 00529	\$ 2,350.00	1/12/2017	206239	-7	\$ -
6	6-Jan	232-31559 232-31623	\$ 1,975.00	\$ 300.00	\$ 1,675.00	1-6-17	232 00530	\$ 1,975.00	1/12/2017	206240	-6	\$ -
7	7-Jan	Saturday					232				0	\$ -
8	8-Jan	Sunday					232				0	\$ -
9	9-Jan	232-31624 232-31726	\$ 3,425.00	\$ 375.00	\$ 3,050.00	1-9-17	232 00531	\$ 3,425.00	1/12/2017	206241	-3	\$ -
10	10-Jan	232-31727 232-31792	\$ 2,400.00	\$ 475.00	\$ 1,925.00	1-10-17	232 00532	\$ 2,400.00	1/12/2017	206242	-2	\$ -
11	11-Jan	232-31793 232-31876	\$ 2,925.00	\$ 300.00	\$ 2,625.00	1-11-17	232 00533	\$ 2,925.00	1/18/2017	206406	-7	\$ -
12	12-Jan	232-31877 232-31938	\$ 1,925.00	\$ 350.00	\$ 1,575.00	1-12-17	232 00534	\$ 1,925.00	1/18/2017	206409	-6	\$ -
13	13-Jan	232-31939 232-32012	\$ 2,325.00	\$ 600.00	\$ 1,725.00	1-13-17	232 00535	\$ 2,325.00	1/19/2017	206497	-6	\$ -
14	14-Jan	Saturday					232				0	\$ -
15	15-Jan	Sunday					232				0	\$ -
16	16-Jan	Holiday					232				0	\$ -
17	17-Jan	232-32013 232-32132	\$ 3,900.00	\$ 325.00	\$ 3,575.00	1-17-17	232 00536	\$ 3,900.00	1/19/2017	206503	-2	\$ -
18	18-Jan	232-32133 232-32195	\$ 2,000.00	\$ 350.00	\$ 1,650.00	1-18-17	232 00537	\$ 2,000.00	1/20/2017	206537	-2	\$ -
19	19-Jan	232-32196 232-32254	\$ 2,075.00	\$ 250.00	\$ 1,825.00	1-19-17	232 00538	\$ 2,075.00	1/25/2017	206702	-6	\$ -
20	20-Jan	232-32255 232-32326	\$ 2,525.00	\$ 500.00	\$ 2,025.00	1-20-17	232 00539	\$ 2,525.00	1/25/2017	206703	-5	\$ -
21	21-Jan	Saturday					232				0	\$ -
22	22-Jan	Sunday					232				0	\$ -
23	23-Jan	232-32327 232-32410	\$ 2,775.00	\$ 600.00	\$ 2,175.00	1-23-17	232 00540	\$ 2,775.00	1/31/2017	206915	-8	\$ -
24	24-Jan	232-32411 232-32476	\$ 2,200.00	\$ 375.00	\$ 1,825.00	1-24-17	232 00541	\$ 2,200.00	1/30/2017	206826	-6	\$ -
25	25-Jan	232-32477 232-32521	\$ 1,350.00	\$ 300.00	\$ 1,050.00	1-25-17	232 00542	\$ 1,350.00	1/30/2017	206827	-5	\$ -
26	26-Jan	232-32522 232-32580	\$ 2,350.00	\$ 200.00	\$ 2,150.00	1-26-17	232 00543	\$ 2,350.00	1/30/2017	206828	-4	\$ -
27	27-Jan	232-32581 232-32656	\$ 2,325.00	\$ 725.00	\$ 1,600.00	1-27-17	232 00544	\$ 2,325.00	1/30/2017	206829	-3	\$ -
28	28-Jan	Saturday					232				0	\$ -
29	29-Jan	Sunday					232				0	\$ -
30	30-Jan	232-32657 232-32733	\$ 2,525.00	\$ 475.00	\$ 2,050.00	1-30-17	232 00545	\$ 2,525.00	2/1/2017	206970	-2	\$ -
31	31-Jan	232-32734 232-32784	\$ 1,950.00	\$ 500.00	\$ 1,450.00	1-31-17	232 00546	\$ 1,950.00	2/1/2017	206941	-1	\$ -
TOTALS			\$ 52,825.00	\$ 8,625.00	\$ 44,200.00			\$ 52,825.00				\$ -

TOTAL AMOUNT DUE TO GENERAL FUND — 1100-322-70-123-000-0-000	\$ 52,825.00
LESS: TOTAL FUNDS DUE TO THE COUNTY TREASURER	\$ 52,825.00
OVER/(SHORT)	\$ -

PREPARED BY: Neeraj K. Chahal

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

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

FEB 09 2017

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



March 8, 2017

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 January 2017

Dear Commissioner Flores:

We conducted a limited scope review of the Precinct 3 Sanitation Program *Monthly Fees Report* and supporting documentation for the month of January 2017 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 January 2017. 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 that receipts and permits issued followed a sequential order.
- Verified that procedures for voided receipts and voided permits were properly followed.

HIDALGO COUNTY DISTRICT JUDGES

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

RODOLFO DELGADO
JUDGE, 93RD D.C.

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

ROSE GUERRA PEYNA
JUDGE, 206TH D.C.

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

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

NOLÉ GONZALEZ
JUDGE, 379TH D.C.
OVERSEER

LETICIA LOPEZ
JUDGE, 389TH D.C.

L. KENO VASQUEZ
JUDGE, 396TH D.C.

ISRAEL RAMON, JR.
JUDGE, 431TH D.C.

RENEE R. BETANCOURT
JUDGE, 449TH D.C.

- Reviewed *Cashier's Daily Close-Out Reports/Daily Remittance Forms (Close-Out Report)* to determine if fees collected were properly accounted and deposited with the financial institution on a daily basis.
- Verified that the collections per the *Monthly Fees Report* agreed to: 1.) Total receipts issued by the Precinct; 2.) Total deposits made with the financial institution; and 3.) Total receipts issued by the County Treasurer.
- Verified that the *Close-Out Reports* and *Monthly Fees Report* were properly completed.

Conclusion:

Total collections for the month of January 2017 were \$52,825.00. 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 accounting and reporting of fees requires improvement as noted in the following observations.

Observation No. 1:

Permit number 39638 was unaccounted for. According to the official permits log, the permit was provided to user number 13 for issuance purposes; however, staff was not able to provide an explanation for the missing permit.

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 permit should also be voided in the Solid Waste Disposal Application Program and \$25.00 for the missing permit should be replenished and deposited with the County Treasurer.

In addition, we noted that shortages and missing permits totaling \$515.00 (shortages of \$25.00, \$10.00, and \$5.00 on January 8, 2016, January 11, 2016, and February 24, 2016, respectively, and 16 missing permits between January 2016 and December 2016 totaling \$475.00) have not been replenished and deposited with the County Treasurer, as previously requested by the County Auditor's Office. The \$515.00 should be immediately deposited with the County Treasurer.

Observation No. 2

We noted during our review that the January 2017 "Void Permit Logs" were not properly completed. At times, the "Void Permit Logs" were missing the employee's signature and the supervisor's signature of approval.

The County Auditor's Office requires the Precinct to maintain a "Void Permit Log" to document the issuance of a new permit to replace an active permit (void permit). The following must be documented on the "Void Permit Log": date the permit was voided; voided permit number; reason for void; new permit number; the name of the individual requesting the new permit; employee's signature; and the supervisor's signature of approval. The supervisor's signature must be obtained prior to voiding the permit.

Recommendation:

Management should ensure that the "Void Permit Log" is properly completed. At a minimum, the procedures noted above should be implemented.

Please provide written management responses to the observations noted above by March 24, 2017.

HIDALGO COUNTY DISTRICT JUDGES

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

RODOLFO DELGADO
JUDGE, 93rd D.C.

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

ROSE GUERRA REYNA
JUDGE, 204th D.C.

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

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

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JUDGE, 379th D.C.
OVERSEER

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JUDGE, 389th D.C.

L. KENO VASQUEZ
JUDGE, 394th D.C.

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

RENEE R. BETANCOURT
JUDGE, 449th D.C.

Honorable Joe M. Flores
March 8, 2017
Page 3 of 3

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 Fufracio, CPA
County Auditor

Enclosure

cc: Valde Guerra, County Executive Officer

HIDALGO COUNTY DISTRICT JUDGES

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

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JUDGE, 13th D.C.

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L. KENO VASQUEZ
JUDGE, 39th D.C.

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

RENEE R. BETANCOURT
JUDGE, 44th D.C.

HIDALGO COUNTY, TEXAS
ANZALDUAS PARK, PRECINCT 3
MONTHLY REPORT FOR THE MONTH ENDING
January 2017

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	1/1/2017	383488	383488	0	\$ 0.00	1/1/2017	0	2310
2	1/2/2017							231
3	1/3/2017							231
4	1/4/2017							231
5	1/5/2017							231
6	1/6/2017							231
7	1/7/2017	383489	383498	10	\$ 40.00	1/7/2017	206134	2310177
8	1/8/2017	383499	383505	7	\$ 28.00	1/8/2017	206135	2310178
9	1/9/2017							231
10	1/10/2017							231
11	1/11/2017							231
12	1/12/2017							231
13	1/13/2017							231
14	1/14/2017	383506	383530	25	\$ 100.00	1/14/2017	206432	23101079
15	1/15/2017	383531	383577	47	\$ 188.00	1/15/2017	206433	23101080
16	1/16/2017							231
17	1/17/2017							231
18	1/18/2017							231
19	1/19/2017							231
20	1/20/2017							231
21	1/21/2017	383578	383620	43	\$ 172.00	1/21/2017	206633	23101081
22	1/22/2017	383621	383674	54	\$ 216.00	1/22/2017	206634	23101082
23	1/23/2017							231
24	1/24/2017							231
25	1/25/2017							231
26	1/26/2017							231
27	1/27/2017							231
28	1/28/2017	383675	383678	4	\$ 16.00	1/28/2017	206913	23101083
29	1/29/2017	383679	383712	34	\$ 136.00	1/29/2017	206914	23101084
30	1/30/2017							231
31	1/31/2017							231
					\$896.00			

224 x \$4.00

\$896.00

XII

LESS: TOTAL AMOUNTS REMITTED TO GENERAL FUND
TOTAL FUNDS DUE TO THE COUNTY TREASURER

\$896.00
\$ 896.00

PREPARED BY: Gerardo Flores

RTIFY IT TO BE TRUE AND CORRECT TO THE BEST OF MY KNOWLEDGE.

Gerardo Flores

2/3/2017
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: BMO

DATE: 2/14/17

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

March 8, 2017

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

Re: Review of Anzalduas Park *Monthly Fees Report* and Supporting Documentation
For the month of January 2017

Dear Commissioner Flores:

We conducted a limited scope review of the Anzalduas Park *Monthly Fees Report* and supporting documentation for the month of January 2017 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 the review was limited to collections reported on the *Monthly Fees Report* for the month of January 2017. Our review was not designed nor intended to be a detailed study of every relevant control system, procedure, or transaction. Accordingly, the opportunities for improvement presented in this report may not be all-inclusive of areas where improvements could be made.

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

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

Methodology:

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

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

HIDALGO COUNTY DISTRICT JUDGES

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

RODOLFO DELGADO
JUDGE, 13TH D.C.

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

ROSE GUERRA REYNA
JUDGE, 20TH D.C.

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

MARIO E. RAMIREZ, JR.
JUDGE, 32ND D.C.

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JUDGE, 37TH D.C.
OVERSEER

LETICIA LOPEZ
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L. KENO VASQUEZ
JUDGE, 39TH D.C.

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

TENEER R. BETANCOURT
JUDGE, 44TH D.C.

- 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 if fees collected were properly accounted and deposited with the financial institution on a daily basis.
- Verified that the collections per the *Monthly Fees Report* agreed to: 1.) Total receipts issued by the Precinct; 2.) Total deposits made with the financial institution; and 3.) Total receipts issued by the County Treasurer.
- Reviewed receipts issued, Close-Out Reports, and the *Monthly Fees Report* to verify proper completion.

Conclusion:

Total collections for the month of January 2017 were \$896.00. 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:

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 indicates 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 that "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

HIDALGO COUNTY DISTRICT JUDGES

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

RODOLFO DELGADO
JUDGE, 12TH D.C.

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

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RENEE R. BETANCOURT
JUDGE, 44TH D.C.

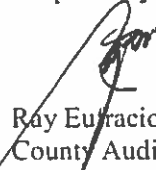
The Honorable Jose M. Flores
March 8, 2017
Page 3 of 3

waiver of the fee should be obtained. In addition, the park entrance fee should continue to be collected after the cut-off time as required by the *Cash Handling Guidelines and Procedures*.

Please provide a written management response to the observation noted above by March 17, 2017.

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 Eufacio, 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, 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.

L. KENO VASQUEZ
JUDGE, 394TH D.C.

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

RENEE R. BETANCOURT
JUDGE, 449TH D.C.

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

Jan-17

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-Jan	SUNDAY					242				#REF!	#REF!
2	2-Jan	242-26165	242-26237	\$4,235.00	\$ 4725.00	\$ 1,625.00	1/3/2017	242 553 4	\$ 2,350.00	1/12/2017	206219 4	-9 \$ -
3	3-Jan	242-26238	242-26317	\$4,300.00	\$ 4325.00	\$ 2,675.00	1/5/2017	242 554 4	\$ 3,000.00	1/12/2017	206229 4	-7 \$ -
4	4-Jan	242-26318	242-26381	\$4,252.50	\$ 4375.00	\$ 2,150.00	1/5/2017	242 555 4	\$ 2,525.00	1/12/2017	206233 4	-7 \$ -
5	5-Jan	242-26382	242-26453	\$4,292.50	\$ 4500.00	\$ 2,425.00	1/6/2017	242 556 4	\$ 2,925.00	1/12/2017	206234 4	-6 \$ -
6	6-Jan	242-26454	242-26485	\$4,142.50	\$ 4425.00	\$ 1,000.00	1/9/2017	242 557 4	\$ 1,425.00	1/12/2017	206236 4	-3 \$ -
7	7-Jan	242-26490	242-26495	\$4,400.00	\$ 450.00	\$ 4350.00	1/9/2017	242 558 4	\$ 400.00	1/12/2017	206238 4	-3 \$ -
8	8-Jan	SUNDAY					242					0 \$ -
9	9-Jan	242-26500	242-26573	\$4,252.50	\$ 4600.00	\$ 1,925.00	1/10/2017	242 559 4	\$ 2,525.00	1/18/2017	206401 4	-8 \$ -
10	10-Jan	242-26574	242-26624	\$4,197.50	\$ 4400.00	\$ 1,575.00	1/11/2017	242 560 4	\$ 1,975.00	1/18/2017	206402 4	-7 \$ -
11	11-Jan	242-26625	242-26671	\$4,220.00	\$ 4450.00	\$ 1,750.00	1/12/2017	242 561 4	\$ 2,200.00	1/18/2017	206403 4	-6 \$ -
12	12-Jan	242-26672	242-26710	\$4,172.50	\$ 4300.00	\$ 1,425.00	1/13/2017	242 562 4	\$ 1,725.00	1/18/2017	206405 4	-5 \$ -
13	13-Jan	242-26711	242-26781	\$4,267.50	\$ 4300.00	\$ 2,375.00	1/18/2017	242 563 4	\$ 2,675.00	1/20/2017	206530 4	-2 \$ -
14	14-Jan	242-26782	242-26795	\$4,350.00	\$ 450.00	\$ 4300.00	1/18/2017	242 564 4	\$ 350.00	1/20/2017	206532 4	-2 \$ -
15	15-Jan	SUNDAY					242					0 \$ -
16	16-Jan	242-26796	242-26834	\$4,150.00	\$ 4325.00	\$ 1,175.00	1/18/2017	242 565 4	\$ 1,500.00	1/20/2017	206533 4	-2 \$ -
17	17-Jan	242-26835	242-26934	\$4,430.00	\$ 4600.00	\$ 3,700.00	1/20/2017	242 566 4	\$ 4,300.00	1/25/2017	206704 4	-5 \$ -
18	18-Jan	242-26935	242-26985	\$4,227.50	\$ 4350.00	\$ 1,925.00	1/20/2017	242 567 4	\$ 2,275.00	1/25/2017	206705 4	-5 \$ -
19	19-Jan	242-26986	242-27035	\$4,182.50	\$ 4275.00	\$ 1,550.00	1/20/2017	242 568 4	\$ 1,825.00	1/30/2017	206805 4	-10 \$ -
20	20-Jan	242-27036	242-27101	\$4,262.50	\$ 4675.00	\$ 1,950.00	1/24/2017	242 569 4	\$ 2,625.00	1/30/2017	206807 4	-6 \$ -
21	21-Jan	242-27102	242-27120	\$4,700.00	\$ 4300.00	\$ 4400.00	1/24/2017	242 570 4	\$ 700.00	1/30/2017	206808 4	-6 \$ -
22	22-Jan	SUNDAY					242					0 \$ -
23	23-Jan	242-27121	242-27198	\$4,315.00	\$ 4600.00	\$ 2,550.00	1/24/2017	242 571 4	\$ 3,150.00	1/30/2017	206810 4	-6 \$ -
24	24-Jan	242-27199	242-27254	\$4,220.00	\$ 4675.00	\$ 1,525.00	1/25/2017	242 572 4	\$ 2,200.00	1/30/2017	206811 4	-5 \$ -
25	25-Jan	242-27255	242-27306	\$4,222.50	\$ 4550.00	\$ 1,675.00	1/26/2017	242 573 4	\$ 2,225.00	2/2/2017	207001 4	-7 \$ -
26	26-Jan	242-27307	242-27357	\$4,175.00	\$ 425.00	\$ 1,725.00	1/27/2017	242 574 4	\$ 1,750.00	2/2/2017	207002 4	-6 \$ -
27	27-Jan	242-27358	242-27422	\$4,262.50	\$ 41,000.00	\$ 1,625.00	1/31/2017	242 575 4	\$ 2,625.00	2/2/2017	207003 4	-2 \$ -
28	28-Jan	242-27423	242-27436	\$4,650.00	\$ 4125.00	\$ 4525.00	1/31/2017	242 576 4	\$ 650.00	2/2/2017	207004 4	-2 \$ -
29	29-Jan	SUNDAY					242					0 \$ -
30	30-Jan	242-27437	242-27522	\$4,340.00	\$ 41,000.00	\$ 2,400.00	1/31/2017	242 577 4	\$ 3,400.00	2/2/2017	207005 4	-2 \$ -
31	31-Jan	242-27523	242-27574	\$4,197.50	\$ 4500.00	\$ 1,475.00	2/1/2017	242 578 4	\$ 1,975.00	2/10/2017	207349 4	-9 \$ -

TOTALS \$ 55,275.00 \$ 11,500.00 \$ 43,775.00

\$ 55,275.00

TOTAL AMOUNT DUE TO GENERAL FUND-----1100-322-70-124-000-0-000-----

\$ 55,275.00

LESS: TOTAL AMOUNT REMITTED TO GENERAL FUND (COUNTY TREASURER)-----

\$ 55,275.00

OVER/(SHORT)-----

\$

PREPARED BY:

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:

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: 2/28/17

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



March 2, 2017

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 Fees Report* and Supporting Documentation
For the month of January 2017

Dear Commissioner Palacios:

We conducted a limited scope review of the Precinct 4 Sanitation Program *Monthly Fees Report* and all supporting documentation for the month of January 2017 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 January 2017. 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* and applicable supporting documentation to the County Auditor's Office to determine if the report and applicable supporting documentation 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 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, 131TH D.C.

ROSE GUERRA REYNA
JUDGE, 204TH D.C.

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

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

NOE GONZALEZ
JUDGE, 370TH D.C.
OVERSEER

LETICIA LOPEZ
JUDGE, 388TH D.C.

L. KENO VASQUEZ
JUDGE, 394TH D.C.

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

RENEE R. BETANCOURT
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 financial institution on a daily basis.
- Verified that the collections per the *Monthly Fees Report* agreed to total receipts issued, the deposits made with the financial institution, and funds receipted with the County Treasurer.
- Verified that receipts issued, *Close-Out Reports*, and *Monthly Fees Report* were properly completed.

Conclusion:

Total collections for the month of January 2017 were \$55,275.00. Based on the results of our review, we have concluded that fees collected were properly accounted and reported; however, the system of internal controls for the collection and safeguarding of cash requires improvement as noted in the following observation.

Observation No. 1:

We noted during our review that access controls to void receipts is not limited to supervisors. At times, receipts are voided in the Solid Waste Disposal Program system by the cashier that receipted the collections.

The County Auditor's Office requires that computer access controls to void receipts be limited to supervisors.

Failure to ensure that computer access controls to void receipts are limited to supervisors may result in the loss of County funds.

Recommendation:

Management should contact the Information Technology Department to limit access to void receipts in the Solid Waste Disposal Program to supervisors.

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

Respectfully,



Ray Eufracio, CPA
County Auditor

cc: Valde Guerra, County Executive Officer

HIDALGO COUNTY DISTRICT JUDGES

LUIS M. SINGLETERRY
JUDGE, 52ND 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.

L. KENO VASQUEZ
JUDGE, 398TH D.C.

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

RENEE R. BETANCOURT
JUDGE, 449TH D.C.

Constable Celestino Avila Jr. Monthly Report

For the Month Ending January 2012

PBC

Date	Plaintiff	Defendant	Receipt #	Cause #	Type of Service	In/Out County	Court	Treasurer #	Amount Due
1/3/2017	Ong ^Δ	X 3 Citation ^Δ	011245-01 ^Δ		Citation OAG	In county	District clerk	206102 ^Δ	\$148.50 ^Δ
1/3/2017	Rosa M. Leal ^Δ	Myra Ruiz ^Δ	C1-2017-01 ^Δ	LT17-0003-J12 ^Δ	FED	In county	Justice Clerk	206102 ^Δ	\$75.00 ^Δ
1/3/2017	D Wilson construction ^Δ Company	Wadh Design & ^Δ Construction D&J Site	C1-2017-02 ^Δ	2016-DCI-07198-Small Claims ^Δ	Small Claims	Out of county	District clerk	206102 ^Δ	\$75.00 ^Δ
1/9/2017	Denton County ^Δ	Jonathan Michael Serna ^Δ	C1-2017-03 ^Δ	JV-2016-00737 ^Δ	Summons	out of county	district clerk	206394 ^Δ	\$75.00 ^Δ
1/9/2017	Esteban Botello ^Δ	Julio Garza ^Δ	C1-2017-04 ^Δ	SC17-0014-J12 ^Δ	Small Claims	In county	justice clerk	206394 ^Δ	\$75.00 ^Δ
1/10/2017	Joel Lerma ^Δ	Michel Echaverria ^Δ	C1-2017-05 ^Δ	LT17-0010-J12 ^Δ	FED	In county	justice clerk	206395 ^Δ	\$75.00 ^Δ
1/10/2017	Hidalgo County Housing ^Δ Authority	Rubi Aguilar ^Δ	C1-2017-06 ^Δ	LT17-0014-J12 ^Δ	FED	In county	justice clerk	206395 ^Δ	\$75.00 ^Δ
1/10/2017	Midfirst Bank ^Δ	Javier Rodriguez ^Δ	C1-2017-07 ^Δ	LT17-0016-J12 ^Δ	FED	In county	justice clerk	206395 ^Δ	\$75.00 ^Δ
1/10/2017	Midfirst Bank ^Δ	Patricia Rodriguez ^Δ	C1-2017-08 ^Δ	LT17-0016-J12 ^Δ	FED	In county	justice clerk	206395 ^Δ	\$75.00 ^Δ
1/10/2017	Midfirst Bank ^Δ	Michael Rodriguez ^Δ	C1-2017-09 ^Δ	LT17-0016-J12 ^Δ	FED	In county	justice clerk	206395 ^Δ	\$75.00 ^Δ

Wednesday, February 01, 2017

Page 1 of 4



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

Approved by: Constable, Precinct 1

Prepared by: Administrative Assistant



[Handwritten signature]

Date	Plaintiff	Defendant	Receipt #	Cause #	Type of Service	In/Out County	Court	Treasurer #	Amount Due
1/10/2017	Weese Investm Properties, LLC	Juan Vidaurre	C1-2017-10	LT17-0020-J12	FED	In county	justice clerk	206395	\$75.00
1/10/2017	Weese Investm Properties, LLC	Rene Rios	C1-2017-11	LT17-0019-J12	FED	In county	justice clerk	206395	\$75.00
1/10/2017	Weese Investm Properties, LLC	Noel Cantu	C1-2017-12	LT17-0018-J12	FED	In county	justice clerk	206395	\$75.00
1/11/2017	Max Fine Furniture	Erica Michelle Mancinas	C1-2017-13	SC17-0007-J12	Small Claims	In county	justice clerk	206397	\$75.00
1/11/2017	Max Fine Furniture	Adrian V Delgado	C1-2017-14	SC17-0003-J12	Small Claims	In county	justice clerk	206397	\$75.00
1/11/2017	Max Fine Furniture	Liana Hidalgo	C1-2017-15	SC17-0010-J12	Small Claims	In county	justice clerk	206397	\$75.00
1/11/2017	Max Fine Furniture	David Garza	C1-2017-16	SC17-0008-J12	Small Claims	In county	justice clerk	206397	\$75.00
1/11/2017	Max Fine Furniture	Leticia Delgado	C1-2017-17	SC17-0006-J12	Small Claims	In county	justice clerk	206397	\$75.00
1/11/2017	Max Fine Furniture	Gabriel J Gallegos	C1-2017-18	SC17-0009-J12	Small Claims	In county	justice clerk	206397	\$75.00
1/11/2017	Max Fine Furniture	Emanuel Romero	C1-2017-19	SC17-0004-J12	Small Claims	In county	justice clerk	206397	\$75.00
1/11/2017	Max Fine Furniture	Maria Lopez	C1-2017-20	SC17-0011-J12	Small Claims	In county	justice clerk	206397	\$75.00
1/11/2017	Max Fine Furniture	Jesus Puente	C1-2017-21	SC17-0012-J12	Small Claims	In county	justice clerk	206397	\$75.00

Wednesday, February 01, 2017

Page 2 of 4



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

Approved by:

Constable, Picincho

Prepared by:

Administrative Assistant



X/a

Date	Plaintiff	Defendant	Receipt #	Cause #	Type of Service	In/Out County	Court	Treasurer #	Amount Due
1/11/2017	Max Fine Furniture	Eric James Garcia	C1-2017-22	SC17-0005-J12	Small Claims	In county	justice clerk	206397	\$75.00
1/11/2017	Action Career Training	Rene Villarreal	C1-2017-23	22538	Small Claims	In county	justice clerk	206397	\$75.00
1/11/2017	Action Career Training	Rene Villarreal	C1-2017-24	22538	Small Claims	In county	justice clerk	206397	\$75.00
1/11/2017	Action Career Training	Samuel Torres Jr	C1-2017-25	22533	Small Claims	In county	justice clerk	206397	\$75.00
1/11/2017	Maximiliano Salinas Jr	Felix Sandoval	C1-2017-26	2016DCV1541-C	Writ of Execution	In county	justice clerk	206397	\$200.00
1/12/2017	Max Fine Furniture	Gerardo Lopez Villarreal	C1-2017-27	SC17-0015-J12	Small Claims	In county	justice clerk	206428	\$75.00
1/13/2017	Elsa State Bank & Trust	Occupants at 901 Annabelle st Edcouch, TX	C1-2017-28	C-0135-17-G	Citation	In county	justice court	206549	\$75.00
1/13/2017	Elsa State Bank & Trust	Jessica Zamora	C1-2017-29	C-0135-17-G	Citation	In county	justice court	206549	\$75.00
1/13/2017	Elsa State Bank & Trust	Tomas Anzaldúa	C1-2017-30	C-0135-17-G	Citation	In county	justice court	206549	\$75.00
1/17/2017	JLM Investments, LLC	Erika Garcia	C1-2017-31	LT17-0051-J12	FED	In county	Justice court	206550	\$75.00
1/17/2017	New Millennium L. Investments	Noel Vasquez	C1-2017-32	LT17-0055-J12	FED	In county	Justice court	206550	\$75.00
1/17/2017	New Millennium L. Investments	Maria I. Ortiz	C1-2017-33	LT17-0056-J12	FED	In county	Justice court	206550	\$75.00

Wednesday, February 01, 2017

Page 3 of 4



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

Approved by:

Constable, Precinct 1

Prepared by:

Administrative Assistant



116

Date	Plaintiff	Defendant	Receipt #	Cause #	Type of Service	In/Out County	Court	Treasurer #	Amount Due
1/17/2017	New Millennium L. Investments	Linda Navarro	C1-2017-34	L117-0037-112	FED	In county	Justice court	206550	\$75.00
1/18/2017	New Millennium L. Investments Inc.	Elberta Leal	C1-2017-35	L117-0060-112	FED	In county	Justice court	206551	\$75.00
1/19/2017	Fisa State Bank & Trust Co	Tomas Anzaldue Jr.	C1-2017-36	CL-17-0120-G	Writ of Seq	In county	Justice court	206636	\$200.00

Grand Total

\$3,098.50

1 X24

HIDALGO COUNTY AUDITOR'S OFFICE
APPROVED BY: [Signature]
DATE: 2/23/17

Wednesday, February 01, 2017

Page 4 of 4



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

Approved by: [Signature] Prepared by: [Signature]
Constable Precinct 1 Administrative Assistant

X/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



March 3, 2017

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

Re: Review of the *Monthly Fees Report* and Supporting Documentation
For the Month of January 2017

Dear Constable Avila:

We have conducted a limited scope review of the Constable Precinct No. 1 *Monthly Fees Report* and supporting documentation for the month of January 2017 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 January 2017. 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, 12TH D.C.

RODOLFO DELGADO
JUDGE, 13TH D.C.

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

ROSE GUERRA REYNA
JUDGE, 20TH D.C.

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

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

NOE GONZALEZ
JUDGE, 37TH D.C.
OVERSEER

LETICIA LOPEZ
JUDGE, 38TH D.C.

L. KENO VASQUEZ
JUDGE, 38TH D.C.

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

RENEER BETANCOURT
JUDGE, 44TH D.C.

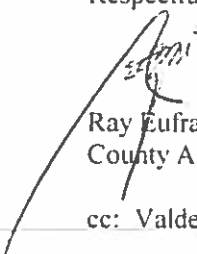
- Verified that procedures for voided receipts were properly followed.
- Reviewed the *Cashier's Daily Close-Out Reports/Daily Remittance Forms* to determine if fees collected were properly accounted and deposited with the County Treasurer on or before the fifth day after the day on which the funds were 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 January 2017 were \$3,098.50. Based on the results of our review, we have concluded that generally fees collected were properly accounted and reported.

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

Respectfully,



Ray Eufrazio, CPA
County Auditor

cc: Valde Guerra, County Executive Officer

HIDALGO COUNTY DISTRICT JUDGES

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

RODOLFO DELGADO
JUDGE, 13th D.C.

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

ROSE GUERRA REYNA
JUDGE, 20th D.C.

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

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

NOE GONZALEZ
JUDGE, 37th D.C.

LETICIA LOPEZ
JUDGE, 38th D.C.

L. KENO VASQUEZ
JUDGE, 38th D.C.

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

RENEE R. BETANCOURT
JUDGE, 44th D.C.

CONSTABLE MARTIN CANTU MONTHLY REPORT

For the Month Ending January '2017

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 (OCY)	IN-COUNTY (IC)	Other							
1/4/2017	RINITY TRAILER RENTALS, LL	LEONEL GUTIERREZ	9978-2	JS16-01498-A		CITATION - CIVIL	X			X			206115	\$75.00
1/4/2017	TX CONTROLLER OF PUBLIC	IN THE INTEREST OF 33 CASES OF AG	9979-2	IN THE INTEREST OF 33 CASES OF AG		ATTORNEY GENERAL	X			X			206115	\$1,633.50
1/4/2017	TX CONTROLLER OF PUBLIC	IN THE INTEREST OF 34 CASES OF AG	9980-2	IN THE INTEREST OF 34 CASES OF AG		ATTORNEY GENERAL	X			X			206115	\$1,683.00
1/12/2017	ACTION CAREER TRAINING	MARIO BELTRAN	9981-2	22536		Civil Claims	X			X			206460	\$75.00
1/12/2017	ACTION CAREER TRAINING	JACINTO GARCIA	9982-2	22536		Civil Claims	X			X			206460	\$75.00
1/12/2017	ACTION CAREER TRAINING	MARIELA VELA	9983-2	22535		Civil Claims	X			X			206460	\$75.00
1/12/2017	ACTION CAREER TRAINING	RUBEN VELA	9984-2	22536		Civil Claims	X			X			206460	\$75.00
1/12/2017	ACTION CAREER TRAINING	JOHN W. THOMAS	9985-2	22534		Civil Claims	X			X			206460	\$75.00
1/12/2017	ACTION CAREER TRAINING	DANNY SALINAS	9986-2	22534		Civil Claims	X			X			206460	\$75.00
1/12/2017	ACTION CAREER TRAINING	SAMUEL TORRES JR.	9987-2	22533		Civil Claims	X			X			206460	\$75.00
1/12/2017	ACTION CAREER TRAINING	SAMUEL TORRES JR.	9988-2	22533		Civil Claims	X			X			206460	\$75.00
1/12/2017	ACTION CAREER TRAINING	ZACARIAZ FULGENCIO JR.	9989-2	22532		Civil Claims	X			X			206460	\$75.00
1/12/2017	ACTION CAREER TRAINING	ZACARIAZ FULGENCIO JR.	9990-2	22532		Civil Claims	X			X			206460	\$75.00
1/12/2017	ACTION CAREER TRAINING	MARIA SALCEDO	9991-2	22540		Civil Claims	X			X			206460	\$75.00
1/12/2017	ACTION CAREER TRAINING	MARIO BELTRAN	9992-2	22540		Civil Claims	X			X			206460	\$75.00
Original Total \$4,291.50														
Printed Total \$4,291.50														



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

Approved by

Prepared by

Maria Castellon

2017 FEB 23

Revised 1/13

County Auditor's Form AS-C-602

Page 1 of 5

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X

CONSTABLE MARTIN CANTU MONTHLY REPORT For the Month Ending January '2017

DATE	PLAINTIFF'S NAME	DEFENDANT'S NAME	RECEIPT NUMBER	CAUSE NUMBER	TYPE OF SERVICE				JUDICIAL OFFICIALS				TREASURER RECEIPT	AMOUNTS DUE TO COUNTY
					OUT OF COUNTY (OCY)	IN-COUNTY (IC)	OCY	IC	Justice Clerk	County Clerk	District Clerk	Const. Sale		
1/13/2017	MARCY MAYRUGH	MARIBEL CHAVEZ	9993-2	CV17-0014-392	PROTECTIVE ORDER			X		N			206462	\$75.00
1/13/2017	TARGET	MARIA G. RODRIGUEZ	9994-2	CL-16-4150-D	PROTECTIVE ORDER			X		N			206462	\$75.00
1/18/2017	RIO GRANDE CONTAINER INC.	MARK GIBBS	9995-2	T-1845-16-B	TAX WARRANT			X			N		206528	\$200.00
1/20/2017	PORTFOLIO RECOVERY ASSC.	GABRIEL CASASOLA	9996-2	CL-16-4584-B	CITATION			X		N			206639	\$75.00
1/23/2017	RELIANT ENERGY RETAIL	ENDO MARROQUIN-LA EXCLUSIVA TORT	9997-2	CL-15-1080-G	WRIT OF EXECUTION			X		N			206816	\$200.00
1/23/2017	CITY OF DONNA	STAR BUILDERS SUPPLY	9998-2	T-1541-16-B	TAX WARRANT			X			N		206816	\$200.00
1/23/2017	HIDALGO COUNTY	SYLVIA WESTLAND	9999-2	T-0879-12-J	ORDER OF SALE, LEVY, DEED & NOTICE			X		N			206816	\$275.00
1/23/2017	LA JOYA ISD	GRACIELA REYNA	10000-2	T-1360-12-I	ORDER OF SALE, LEVY, DEED & NOTICE			X		N			206816	\$2,475.00
1/23/2017	HIDALGO COUNTY	PATRICIA DE LA FUENTE	10001-2	T-1652-12-I	ORDER OF SALE, LEVY, DEED & NOTICE			X		N			206816	\$275.00
1/23/2017	PSJA ISD	LORENZO RODRIGUEZ	10002-2	T-2615-12-G	ORDER OF SALE, LEVY, DEED & NOTICE			X		N			206816	\$275.00
1/23/2017	ATTORNEY GENERAL	JESSIE RODRIGUEZ	10003-2	T-0258-13-J	ORDER OF SALE, LEVY, DEED & NOTICE			X		N			206816	\$275.00
1/23/2017	MISSION CISD	EDGAR VILLARREAL	10004-2	T-1475-13-I	ORDER OF SALE, LEVY, DEED & NOTICE			X		N			206816	\$275.00
1/23/2017	PROGRESSO ISD	ELVIA CEPEDA	10005-2	T-1375-09-A	ORDER OF SALE, LEVY, DEED & NOTICE			X		N			206816	\$275.00
1/23/2017	HIDALGO COUNTY	SAMUEL VASQUEZ	10006-2	T-2617-09-F	ORDER OF SALE, LEVY, DEED & NOTICE			X		N			206816	\$275.00
1/23/2017	HIDALGO COUNTY	JESUS VALLE PALACIO	10007-2	T-867-10-B	ORDER OF SALE, LEVY, DEED & NOTICE			X		N			206816	\$275.00
Page Total \$5,500.00														
Grand Total \$5,500.00														



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

Maria Castellon

Constable, Precinct 2

RECEIVED
COUNTY

Revised 1/13

County Auditor's Form AS-C-002

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CONSTABLE MARTIN CANTU MONTHLY REPORT

For the Month Ending January '2017

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)	DEED	NOTICE						
1/23/2017	IIDALGO COUNTY	JOSE REYNOL MARROQUIN	10008-2	T-1240-10-B			ORDER OF SALE, LEVY, DEED & NOTICE	X		X			206816	\$275.00
1/23/2017	MERCEDES ISD	NOE P. AGADO	10009-2	T-1443-10-F			ORDER OF SALE, LEVY, DEED & NOTICE	X		X			206816	\$275.00
1/23/2017	IIDALGO COUNTY	ANGEL R. LUNA	10010-2	T-1692-11-A			ORDER OF SALE, LEVY, DEED & NOTICE	X		X			206816	\$275.00
1/23/2017	ISD, CITY OF EDINBURG, SOUTH	IRMA MARMOLEJO	10011-2	T-1701-11-I			ORDER OF SALE, LEVY, DEED & NOTICE	X		X			206816	\$275.00
1/23/2017	IIDALGO COUNTY	DANIEL CORTEZ	10012-2	T-0020-12-E			ORDER OF SALE, LEVY, DEED & NOTICE	X		X			206816	\$275.00
1/23/2017	LA JOYA ISD	GILBERT GARZA	10013-2	T-0308-12-C			ORDER OF SALE, LEVY, DEED & NOTICE	X		X			206816	\$275.00
1/23/2017	MISSION CISD	ROBERT LERMA	10014-2	T-1490-13-H			ORDER OF SALE, LEVY, DEED & NOTICE	X		X			206816	\$275.00
1/23/2017	THE STATE OF TX	FRED SANDOVAL	10015-2	T-2531-13-I			ORDER OF SALE, LEVY, DEED & NOTICE	X		X			206816	\$275.00
1/23/2017	ATTORNEY GENERAL	LEONEL ARRELLANO	10016-2	T-0396-14-F			ORDER OF SALE, LEVY, DEED & NOTICE	X		X			206816	\$275.00
1/23/2017	ATTORNEY GENERAL	GUADALUPE ARELIS DE VILLARREAL	10017-2	T-0514-14-C			ORDER OF SALE, LEVY, DEED & NOTICE	X		X			206816	\$275.00
1/23/2017	JA ISD, CITY OF PHARR, SOUTH	NANCY CEPEDA	10018-2	T-0820-14-I			ORDER OF SALE, LEVY, DEED & NOTICE	X		X			206816	\$275.00
1/23/2017	PSJA ISD	BLOCK 27 & 28 LLC	10019-2	T-1446-14-G			ORDER OF SALE, LEVY, DEED & NOTICE	X		X			206816	\$275.00
1/23/2017	EDINBUR CISD	MARIA ALICIA CANTU	10020-2	T-1627-14-G			ORDER OF SALE, LEVY, DEED & NOTICE	X		X			206816	\$275.00
1/23/2017	CITY OF MCALLEN	JAVIER RAMOS	10021-2	T-2093-14-C			ORDER OF SALE, LEVY, DEED & NOTICE	X		X			206816	\$275.00
1/24/2017	PSJA ISD	JOSE LUIS OBREJO JR.	10022-2	T-2181-14-B			ORDER OF SALE, LEVY, DEED & NOTICE	X		X			206818	\$275.00
Page Total														\$4,125.00
Grand Total														\$4,125.00



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

Approved by:

Constable Precinct 2

2017 FEB 23 4:10 PM

Prepared by:

Hector Castellon

X16

CONSTABLE MARTIN CANTU MONTHLY REPORT

For the Month Ending January '2017

DATE	PLAINTIFF'S NAME	DEFENDANT'S NAME	RECEIPT NUMBER	CAUSE NUMBER	TYPE OF SERVICE				Justice Clerk	County Clerk	District Clerk	Cost Other Sale	TREASURER RECEIPT	AMOUNTS DUE TO COUNTY	
					OUT OF COUNTY (OCY)	IN-COUNTY (IC)	DEED	DEED & NOTICE							
1/24/2017	LA JOYA ISD	VICTOR RODRIGUEZ	10023-2	T-0710-15-G	ORDER OF SALE, LEVY, DEED & NOTICE		X			X			206818	\$275.00	
1/24/2017	PSJA ISD	JAVIER LUNA CANSIGNO	10024-2	T-2218-14-G	ORDER OF SALE, LEVY, DEED & NOTICE		X			X			206818	\$275.00	
1/24/2017	PSJA ISD	SANDRA E. GARZA	10025-2	T-2220-14-G	ORDER OF SALE, LEVY, DEED & NOTICE		X			X			206818	\$275.00	
1/24/2017	MISSION SISD	VICENTE JIMENEZ	10026-2	T-2520-14-D	ORDER OF SALE, LEVY, DEED & NOTICE		X			X			206818	\$275.00	
1/24/2017	LA JOYA ISD	ELOISA R. QUINTERO	10027-2	T-3395-14-H	ORDER OF SALE, LEVY, DEED & NOTICE		X			X			206818	\$275.00	
1/24/2017	SOUTH TEXAS COLLEGE	ABDON HERNANDEZ	10028-2	T-0158-15-H	ORDER OF SALE, LEVY, DEED & NOTICE		X			X			206818	\$275.00	
1/24/2017	SOUTH TEXAS COLLEGE	ABDON HERNANDEZ	10029-2	T-0158-15-H	ORDER OF SALE, LEVY, DEED & NOTICE		X			X			206818	\$275.00	
1/24/2017	MISSION SISD	ALEJANDRO SALINAS	10030-2	T-0394-15-H	ORDER OF SALE, LEVY, DEED & NOTICE		X			X			206818	\$275.00	
1/24/2017	SHARYLAND ISD	RICARDO LOPEZ SILVA	10031-2	T-0438-15-H	ORDER OF SALE, LEVY, DEED & NOTICE		X			X			206818	\$275.00	
1/24/2017	PROGRESSO ISD	ERICA VASQUEZ	10032-2	T-0646-15-I	ORDER OF SALE, LEVY, DEED & NOTICE		X			X			206818	\$275.00	
1/24/2017	IRRIGATION DIST. HIDALGO CO	FRANCISCO REYNA MORALES	10033-2	T-0775-15-H	ORDER OF SALE, LEVY, DEED & NOTICE		X			X			206818	\$275.00	
1/24/2017	PSJA ISD	ORIGEN FANANCIAL, LLC	10034-2	T-1138-15-B	ORDER OF SALE, LEVY, DEED & NOTICE		X			X			206818	\$275.00	
1/24/2017	PSJA ISD	MAURICIO ALLAN VELOZ	10035-2	T-1291-15-C	ORDER OF SALE, LEVY, DEED & NOTICE		X			X			206818	\$275.00	
1/24/2017	MISSION CISD	JOSEPH MANIGIN	10036-2	T-1392-15-H	ORDER OF SALE, LEVY, DEED & NOTICE		X			X			206818	\$275.00	
1/24/2017	LA JOYA ISD	JEAN METAYER	10037-2	T-2039-15-H	ORDER OF SALE, LEVY, DEED & NOTICE		X			X			206818	\$275.00	
														Page Total	\$4,125.00
														Grand Total	\$4,125.00



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

Approved by:

Constable, Precinct 2

Prepared by:

Alcener Castellan

2017 FEB 23

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Revised: 1/11

County Auditor's Form AS-C-502

Page 4 of 5

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CONSTABLE MARTIN CANTU MONTHLY REPORT

DATE	PLAINTIFF'S NAME	DEFENDANT'S NAME	RECEIPT NUMBER	CAUSE NUMBER	TYPE OF SERVICE			☐	☐	☐	☐	☐	☐	☐	TREASURER RECEIPT	AMOUNTS DUE TO COUNTY
					OUT OF COUNTY (OC)/ IN-COUNTY (IC)	☒ OC ☒ IC	☐									
1/24/2017	HIDALGO COUNTY	CITI GROUP, INC	10038-2	T-0033-16-F	ORDER OF SALE, LEVY, DEED & NOTICE	N	X								206818	\$275.00
1/24/2017	HIDALGO COUNTY	JESUS GARCIA	10039-2	T-0452-16-B	ORDER OF SALE, LEVY, DEED & NOTICE	N	X								206818	\$275.00
1/24/2017	CELIA MAGANA	BERTHA RODRIGUEZ	10040-2	SC16-0110-J21	CIVIL CLAIMS		X								206818	\$75.00
1/25/2017	CITY OF ALAMO, HIDALGO CO	PREMISE EMS	10041-2	T-2052-16-E	TAX WARRANT	N	X								206819	\$200.00
1/25/2017	CASH LLC	CECILIA JIMENEZ	10042-2	CL-16-4676-B	CIVIL CLAIMS	N	X								206819	\$75.00
1/26/2017	TX COMPTROLLER	IN THE INTEREST OF 138 CASES	10043-2	THE INTEREST OF 138 CASES	ATTORNEY GENERAL	N	X								206820	\$6,831.00
1/27/2017	FRONTIER UTILITIES, LLC	DDE,LLC-OL'D'S SODA SHOP	10044-2	2017-CCL-00036	WRIT OF GARNISHMENT	N	X								206905	\$80.00
																Paper Total \$7,811.00
																Grand Total \$25,852.50

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

Approved by:

County Auditor's Form A.S.C. 802

Revised 1/13

Page 5 of 5

HIDALGO COUNTY AUDITOR'S OFFICE

APPROVED BY: 

DATE: 2/23/17

Revised

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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



March 8, 2017

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

Ref: Review of *Monthly Fees Report* and Supporting Documentation
For the month of January 2017

Dear Constable Cantu:

We have conducted a limited scope review of the *Monthly Fees Report* and supporting documentation for the month of January 2017 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 on the *Monthly Fees Report* for the month of January 2017. 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 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 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, 99TH 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.

L. KENO VASQUEZ
JUDGE, 394TH D.C.

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

RENEE R. BETANCOURT
JUDGE, 443RD D.C.

- Reviewed *Cashier's Daily Close-Out Report/Daily Remittance Form* (Close-Out Report) to determine whether fees collected were properly accounted and deposited with the County Treasurer in a timely manner.
- Verified that the collections per the *Monthly Fees Report* agreed to: 1.) Total receipts issued by the Precinct; 2.) Total deposits made with the financial institution; 3.) Total receipts issued by the County Treasurer.
- Reviewed receipts issued, Close-Out Reports, and the *Monthly Fees Report* to verify proper completion.

Conclusion:

Total collections for the month of January 2017 were \$25,852.50. 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 Eufracio, CPA
County Auditor

cc: Valde Guerra, County Executive Officer

HIDALGO COUNTY DISTRICT JUDGES

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

RODOLFO DELGADO
JUDGE, 13th D.C.

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

ROSE GUERRA REYNA
JUDGE, 20th D.C.

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

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

NOE GONZALEZ
JUDGE, 37th D.C.

LETICIA LOPEZ
JUDGE, 38th D.C.

L. KENO VASQUEZ
JUDGE, 39th D.C.

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

RENEE R. BETANCOURT
JUDGE, 44th D.C.

CONSTABLE, PCT. 3 LARRY GALLARDO MONTHLY REPORT

For the Month Ending January 2017

DATE	PLAINTIFF'S NAME	DEFENDANT'S NAME	RECEIPT NUMBER	CAUSE NUMBER	TYPE OF SERVICE	OUT OF COUNTY (OC)	IN-COUNTY (IC)	County Clerk	District Clerk	Const Sale	TREASURER RECEIPT	AMOUNTS DUE TO COUNTY
1/9/2017	CITY OF MCALLEN, ET AL.	FORGET-ME-NOT FLOWERS & GIFTS	C3-2017-1	T-1818-16-F	TAX WARRANT	X					203232	\$ 200.00
1/9/2017	CITY OF MCALLEN, ET AL.	BARAJAS AVIATION, INC.	C3-2017-2	T-1799-16-H	TAX WARRANT		X				206232	\$ 200.00
1/9/2017	CITY OF MCALLEN, ET AL.	PLATOS CLOSET	C3-2017-3	T-1820-16-A	TAX WARRANT		X				206232	\$ 200.00
1/9/2017	HIDALGO COUNTY, ET AL.	L.A.H.S.	C3-2017-4	T-1335-16-A	TAX WARRANT		X				206471	\$ 200.00
1/11/2017	ACTION CAREER TRAINING	ROY ROJAS	C3-2017-5	SC17-2253J12	CITATION (TAYLOR CO)		X				206471	\$ 75.00
1/11/2017	ACTION CAREER TRAINING	ROY ROJAS	C3-2017-6	SC17-2253J12	CITATION (TAYLOR CO)		X				206471	\$ 75.00
1/11/2017	ACTION CAREER TRAINING	ROBERT SALAS	C3-2017-7	SC17-2253J12	CITATION (TAYLOR CO)		X				206471	\$ 75.00
1/11/2017	ACTION CAREER TRAINING	ROBERT SALAS	C3-2017-8	SC17-2253J12	CITATION (TAYLOR CO)		X				206471	\$ 75.00
1/12/2017	HIDALGO COUNTY, ET AL.	ACE FIRE & SOUND	C3-2017-9	T-0878-16-1	TAX WARRANT		X				206472	\$ 200.00
1/27/2017	HIDALGO COUNTY, ET AL.	M&M AUDIO & WHEEL DISTRIBUTORS	C3-2017-10	T-2058-16-1	TAX WARRANT		X				206953	\$ 200.00
1/27/2017	HIDALGO COUNTY, ET AL.	TAPIOCA RUSIL, LLC	C3-2017-11	T-0390-16-J	TAX WARRANT		X				206953	\$ 200.00
1/27/2017	HIDALGO COUNTY, ET AL.	THE HEIRS & UNKNOWN HEIRS OF JESSE RODRIGUEZ	C3-2017-12	T-0258-13-J	LEVY, DEED, & NOTICE PKG. ORDER OF SALE		X				206953	\$ 275.00
Page Total												\$ 1,975.00
Grand Total												\$ 1,975.00



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:

Elaine Dumas
Constable, Precinct 3

Prepared by:

BLV

HIDALGO COUNTY AUDITOR'S OFFICE

APPROVED BY: 8/10

DATE: 2/24/17

Revised 3/01

County Auditor's Form AS-C-002

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



March 3, 2017

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

Re: Review of *Monthly Fees Report* and Supporting Documentation
For the Month of January 2017

Dear Constable Gallardo:

We have conducted a limited scope review of the Constable Precinct No. 3 *Monthly Fees Report* and supporting documentation for the month of January 2017 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 January 2017. 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, 92ND D.C.

RODOLFO DELGADO
JUDGE, 93RD D.C.

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

ROSE DUEPRA REYNA
JUDGE, 206TH D.C.

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

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

NOE GONZALEZ
JUDGE, 379TH D.C.
OVERSEER

LETICIA LOPEZ
JUDGE, 389TH D.C.

L. KENO VASQUEZ
JUDGE, 394TH D.C.

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

RENEE R. BETANCOURT
JUDGE, 448TH D.C.

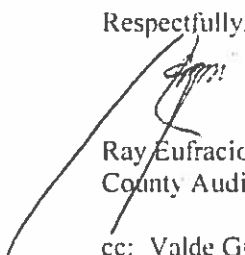
- Reviewed *Cashier's Daily Close-Out Reports/Daily Remittance Forms* to determine if fees collected were properly accounted and deposited with the County Treasurer on or before the fifth day after the day on which the funds were received.
- Verified that the collections per the *Monthly Fees Report* 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 January 2017 were \$1,975.00. Based on the results of our review, we have concluded that fees collected were generally properly accounted and reported.

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

Respectfully,



Ray Eufrazio, CPA
County Auditor

cc: Valde Guerra, County Executive Officer

HIDALGO COUNTY DISTRICT JUDGES

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

RODOLFO DELGADO
JUDGE, 9th D.C.

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

ROSE GUERRA REYNOLDS
JUDGE, 24th D.C.

JUAN R. PARTIDA
JUDGE, 15th D.C.

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

NOE GONZALEZ
JUDGE, 37th D.C.
OVERSEER

LETICIA LOPEZ
JUDGE, 38th D.C.

L. KENO VASQUEZ
JUDGE, 39th D.C.

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

RENEE R. BETANCOURT
JUDGE, 44th D.C.

22

January 2017

[illegible]

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:

Constable, Precinct 4

Prepared by:  Sylvia Muñoz

County Auditor's Form AS-C-002

Revised: 3/01

HIDALGO COUNTY AUDITOR'S OFFICE

APPROVED BY: Emo

DATE: 2/9/17

Page 1 of 1

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

March 8, 2017

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

Re: Review of *Monthly Fees Report* and Supporting Documentation
For the month of January 2017

Dear Constable Gaitan:

We have conducted a limited scope review of the *Monthly Fees Report* and supporting documentation for the month of January 2017 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 on the *Monthly Fees Report* for the month of January 2017. 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. SINGLETERY
JUDGE, 32ND 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, 21ST D.C.

MARIO E. RAMIREZ, JR.
JUDGE, 31ST D.C.

NGE GONZALEZ
JUDGE, 37TH D.C.
OVERSEER

LETICIA LOPEZ
JUDGE, 38TH D.C.

L. KENO VASQUEZ
JUDGE, 39TH D.C.

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

RENEE R. BETANCOURT
JUDGE, 44TH D.C.

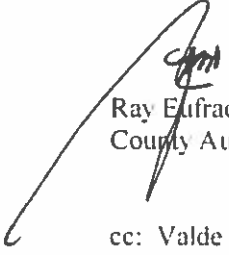
- Reviewed *Cashier's Daily Close-Out Reports/Daily Remittance Forms* (Close-Out Report) to determine whether fees collected were properly accounted and deposited with the County Treasurer on a daily basis.
- Verified that the collections per the *Monthly Fees Report* agreed to total receipts issued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

Conclusion:

Total collections for the month of January 2017 were \$600.00. 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
JUDGE, 93RD D.C.

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

POSE 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.
PHILIP REYES

LETICIA LOPEZ
JUDGE, 389TH D.C.

L. KENO VASQUEZ
JUDGE, 398TH D.C.

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

RENEE R. BETANCOURT
JUDGE, 448TH D.C.

Part I: AMOUNT BILLED FOR HOUSING OF PRISONERS

AGENCY NAME	AMOUNT
A. Bureau of Prisons (BOP)	\$ 6,136.00
B. U.S. Marshals (USM)	\$ 1,456.00
C. U.S. Army	\$ 416.00
D.	\$ -
E.	\$ -
F.	\$ -
G.	\$ -
H.	\$ -

Part II: AMOUNT RECEIVED FOR HOUSING OF PRISONERS

AGENCY NAME	MONTH	AMOUNT
A. U.S. Marshals (USM)	Nov-16	\$ 1,768.00
B. Federal Bureau of Prisons	Nov-16	\$ 14,248.00
C. Federal Bureau of Prisons	Dec-16	\$ 9,412.00
D. Customs and Border Protection (Pharr)	Nov-16	\$ 780.00
E. Customs and Border Protection (Pharr)	Dec-16	\$ 52.00
F.		\$ -
G.		\$ -
H.		\$ -

Part III: SUMMARY OF RECEIPT COLLECTION

A. RECEIPTS ISSUED	SO-2017-00001	TO	SO-2017-00402	\$ 60,965.60
B. RECEIPTS ISSUED (Sub-Station)---	SSE-2017-00001	TO	SSE-2017-00045	\$ 124.00
C. BAIL BOND FEES (JAIL)	F-2017-00001	TO	F-2017-00850	\$ 12,540.00
TOTAL DUE TO THE COUNTY TREASURER				\$ 73,629.60

Part IV: SUMMARY OF FEE ALLOCATION

TELEPHONE COMMISSIONS	MONTH	AMOUNT
A. VAC. Inc.	Nov-16	\$ 33,326.10
B.		\$ -
HOUSING OF PRISONERS		
A. Federal Bureau of Prisons		\$ -
B. Customs and Border Protection (Pharr)	Nov-16	\$ 780.00
C. Customs and Border Protection (Pharr)	Dec-16	\$ 52.00
TUITION FEES		\$ 900.00
GARAGEKEEPER FEES		\$ 470.00
REIMBURSEMENT-JAIL-PHYSICIAN SRV		\$ -
BAIL BOND FEES		\$ 12,540.00
BAIL BOND FEE REFUNDS		\$ 12,540.00
OTHER SHERIFF'S FEES AND COSTS		
A. Serving Legal Process	\$ 22,419.50	
B. Sale of Stray Animals	\$ 1.00	
C. Offense Reports/Insurance Reports	\$ 602.00	
D. Fingerprints	\$ 520.00	
E. Clearance Letters/Record checks	\$ 465.00	
F. Photo & Video Fees		
G. Other "Order of Sale"	\$ 1,400.00	
H. Miscellaneous	\$ 154.00	
I. Overpayments		
Total Sheriff Fees (A through I)		\$ 25,561.50
TOTAL FEES PAYABLE TO THE COUNTY TREASURER		\$ 73,629.60

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

Gonzalez
Hidalgo County Sheriff (or Designee)

Eusebio
Prepared by:

COUNTY of HIDALGO

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



EDINBURG, TEXAS 78539

March 8, 2017

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

Re: Review of *Monthly Fees Report* and Supporting Documentation
For the Month of January 2017

Dear Sheriff Guerra:

We have conducted a limited scope review of the *Monthly Fees Report* and supporting documentation for the month of January 2017 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 January 2017. Our review was not designed nor intended to be a detailed study of every relevant control system, procedure, or transaction. Accordingly, the opportunities for improvement presented in this report may not be all-inclusive of areas where improvement could be made.

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

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

Methodology:

In planning and performing our review, we reviewed applicable fee schedules and the *Monthly Fees Report*. The following procedures were also 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 fees were allocated and reported in the proper amounts and verified whether any adjustments were made.
- Verified that procedures for voided receipts were properly followed.
- Verified that collections per the *Monthly Fees Report* agreed to: 1.) total receipts issued, 2.) total deposits made with the County Treasurer, and 3.) total deposits posted to *alio's* various general ledger accounts.

HIDALGO COUNTY DISTRICT JUDGES

LUIS M. SINGLETERRY
JUDGE, 97th D.C.

RODOLFO DELGADO
JUDGE, 93rd D.C.

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

ROSE GUERRA PEYIA
JUDGE, 206th D.C.

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

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

NOE GONZALEZ
JUDGE, 370th D.C.
OVERSEER

LETICIA LOPEZ
JUDGE, 381st D.C.

L. KENO VASQUEZ
JUDGE, 394th D.C.

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

RENEE R. BETANCOURT
JUDGE, 448th D.C.

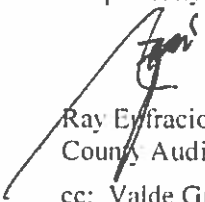
- Reviewed direct deposits noted on the bank statements to ensure the remittance forms for the direct deposits were submitted timely to the County Treasurer's Office.
- Verified that receipts issued followed a sequential order.
- Reviewed the *Monthly Fees Report* and County Treasurer receipts to determine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

Conclusion:

Total collections for the month of January 2017 were \$73,629.60. Based on the results of our review, we have concluded that fees were generally properly accounted and reported.

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

Respectfully,



Ray E. Fracio, CPA
County Auditor

cc: Valde Guerra, County Executive Officer

HIDALGO COUNTY DISTRICT JUDGES

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

RUDOLFO 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, 378TH D.C.
OVERSEER

LETICIA LOPEZ
JUDGE, 389TH D.C.

L. KENO VASQUEZ
JUDGE, 394TH D.C.

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

RENEE R. BETANCOURT
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

March 7, 2017

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

Re: Review of *Hot Checks Processing Fees Report* and Supporting Documentation
For the Month of January 2017

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 January-2017 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 January 2017. 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, 21ST 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, 322ND D.C.

NICE GONZALEZ
JUDGE, 373TH D.C.
OVERSEER

LETICIA LOPEZ
JUDGE, 389TH D.C.

L. HENRI VASQUEZ
JUDGE, 398TH D.C.

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

RENEE R. BETANCOURT
JUDGE, 449TH 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 Procedure §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 January 2017 were \$84,505.73. Based on the results of the review, we have concluded that collections were generally properly accounted and reported.

If you should have any questions or concerns, please do not hesitate to call Reynaldo Cantu III, Internal Auditor II, 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

LUCAS SINGLETERRY
JUDGE, 32ND 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, 370TH D.C.
OVERSEER

LETICIA LOPEZ
JUDGE, 389TH D.C.

L. KENO VASQUEZ
JUDGE, 394TH D.C.

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

RENEE R. BETANCOURT
JUDGE, 449TH D.C.

COUNTY HIDALGO

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



EDINBURG, TEXAS 78539

March 10, 2017

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 - January 2017
Report No. 2017-24

Dear Mr. Villarreal:

We have completed a limited scope review of the January 2017 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 January 31, 2017. 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 January 2017."
- 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, 92ND D.C.

RODOLFO DELGADO
JUDGE, 93RD D.C.

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

ROSÉ GUERRA REYNA
JUDGE, 204TH D.C.

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

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

NOÉ GONZALEZ
JUDGE, 370TH D.C.
OVERSEER

LETICIA LOPEZ
JUDGE, 399TH D.C.

L. KENO VASQUEZ
JUDGE, 396TH D.C.

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

RENEE R. BETANCOURT
JUDGE, 448TH D.C.

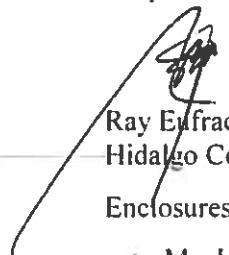
The results of our review revealed that the payment request was generally accurate and properly authorized. More specifically, the following was noted:

- The payment request was signed and included a certification by the Hidalgo County Tax Assessor/Collector that the "payment represents 15% of the delinquent taxes and penalty and interest collections for the month of January 2017."
- Although DTA fees for 187 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 (184 tax accounts) and small amounts collected (3 tax accounts) (see Exhibit A). The small amounts collected on the 3 tax account resulted in a net shortage of \$.03.

We will proceed to process the January 2017 DTA payment request in the amount of \$136,175.85 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

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

RODOLFO DELGADO
JUDGE, 92ND D.C.

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

ROSÉ GUERRA REYNA
JUDGE, 204TH D.C.

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

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

NOÉ GONZALEZ
JUDGE, 370TH D.C.
OVERSEER

LETICIA LOPEZ
JUDGE, 389TH D.C.

L. KENO VASQUEZ
JUDGE, 394TH D.C.

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

RENEE R. DETANCOURT
JUDGE, 449TH D.C.

Exhibit A

	Tax Unit	Year	Account No.	Levy Paid	Penalty/Interest Paid	Subtotal Paid	Attorney Paid
1	1	2015	N733000000005600	0.13	0.04	0.17	0.02
2	1	2015	S655000000000300	0.08	0.02	0.1	0.01
3	1	2014	P090000003000100	357.16	109.53	466.69	65.36
4	1	2014	I200002000000500	286.89	86.07	372.96	50.78
5	1	2014	I2000010000009500	230.5	75.3	305.8	43.56
6	1	2014	E405002016002500	121.15	37.14	158.29	21.81
7	1	2014	L045098049000301	41.22	13.33	54.55	7.73
8	1	2014	I200003000013800	25.86	8.71	34.57	5
9	1	2014	P200000019002400	8.31	2.66	10.97	1.54
10	1	2013	P090000003000100	364.37	155.47	519.84	73.24
11	1	2013	L526003000020100	27.36	11.4	38.76	5.29
12	1	2013	A180000038000709	-6.7	-1.76	-8.46	-1.2
13	1	2013	A180000038000709	-10.34	-2.66	-13	-1.84
14	1	2013	A180000038000709	-10.44	-2.54	-12.98	-1.86
15	1	2013	A180000038000709	-10.5	-2.48	-12.98	-1.87
16	1	2012	P090000003000100	371.56	203.12	574.68	81.37
17	1	2012	E490000006001100	58.31	28.96	87.27	11.28
18	1	2012	C070000099000204	27.93	13.78	41.71	5.36
19	1	2012	A080000000102515	18.81	8.78	27.59	3.38
20	1	2012	H265000018000600	16.15	8.03	24.18	3.13
21	1	2012	B380000000000500	11.19	5.3	16.49	2.05
22	1	2012	E483001000001500	0.56	0.34	0.9	0.13
23	1	2011	V355000000003200	152.08	98.85	250.93	34.9
24	1	2011	V355000000003200	75.01	48.76	123.77	17.22
25	1	2011	E330000257001100	63.25	36.06	99.31	13.19
26	1	2011	C070000099000204	46.1	28.27	74.37	9.68
27	1	2011	N860000002005200	46.5	26.97	73.47	9.07
28	1	2011	S367500007000600	29.74	18.94	48.68	6.56
29	1	2011	R319001000003800	19.45	11.1	30.55	3.71
30	1	2011	M155000000005100	13.89	8.85	22.74	3.07
31	1	2011	H185000167001200	14.36	8.23	22.59	2.76
32	1	2011	E330000359001000	14.54	8.15	22.69	2.71
33	1	2011	A210000048001001	1.32	0.85	2.17	0.3
34	1	2010	W340000000000800	17.83	14.38	32.21	4.65
35	1	2010	G880000010001000	15.75	11.61	27.36	3.62
36	1	2010	A555000000000300	10.5	7.21	17.71	2.17
37	1	2010	M578500000007200	7.7	5.88	13.58	1.86
38	1	2010	G590098004000101	6.01	4.29	10.3	1.32
39	1	2010	N860000002005200	1.65	1.15	2.8	0.35
40	1	2010	N120003000001025	1.61	1.03	2.64	0.3
41	1	2009	L605000000026200	126.39	93.1	219.49	24.46
42	1	2009	A160003000006800	70.62	58.15	128.77	16.42
43	1	2009	L630601000007900	36.68	32.89	69.57	9.74
44	1	2009	E400000009000700	18.21	13.28	31.49	3.47
45	1	2009	K240000000007305	12.71	10.14	22.85	2.8

Exhibit A

	Tax Unit	Year	Account No.	Levy Paid	Penalty/Interest Paid	Subtotal Paid	Attorney Paid
46	1	2009	A176502000000200	14.31	10.54	24.85	2.77
47	1	2009	B190040000004900	10.6	8.19	18.79	2.23
48	1	2009	H302000000000700	7.89	5.95	13.84	1.59
49	1	2008	K240000000005907	314.82	269.7	584.52	66.59
50	1	2008	U300001000003200	241.59	194.08	435.67	45.3
51	1	2008	L605000000026200	83.56	71.58	155.14	17.67
52	1	2008	E400000007000300	75.8	60.64	136.44	14.1
53	1	2008	W380000178000004	30.35	26.19	56.54	6.51
54	1	2008	S735000008001400	32.96	26.92	59.88	6.38
55	1	2008	S525001013000200	13.14	13.15	26.29	3.63
56	1	2008	M059002000001100	14.35	13.24	27.59	3.46
57	1	2008	L630601000007900	9.87	10.03	19.9	2.8
58	1	2008	A555000000000300	3.54	3.27	6.81	0.86
59	1	2008	S525001013000200	-13.14	-13.15	-26.29	-3.63
60	1	2008	W380000178000004	-30.35	-26.19	-56.54	-6.51
61	1	2007	K240000000005907	319.44	311.98	631.42	73.31
62	1	2007	U300001000003200	149.7	138.22	287.92	30.76
63	1	2007	L605000000026200	89.27	87.18	176.45	20.49
64	1	2007	G74000600B000100	-130.7	-129.39	-260.09	-31.17
65	1	2006	C985000000001200	244.39	233.8	478.19	45.09
66	1	2006	K240000000005907	140.5	154.09	294.59	34.77
67	1	2006	A553000000002000	145.65	152.45	298.1	32.78
68	1	2006	L605000000026200	63.35	69.48	132.83	15.68
69	1	2006	D220002001000700	56.99	54.52	111.51	10.52
70	1	2006	V063002000000900	44.08	45.69	89.77	9.72
71	1	2006	S735000006002200	25.78	24.65	50.43	4.75
72	1	2006	L672500000014000	12.66	15.36	28.02	3.8
73	1	2006	T570002000001400	14.19	14.14	28.33	2.87
74	1	2006	O310009000001300	4.24	4.96	9.2	1.19
75	1	2005	C985000000001200	254.38	273.88	528.26	51.51
76	1	2005	L334000000002000	135.79	140.75	276.54	25.05
77	1	2005	I210000000000800	68.81	93.35	162.16	22.6
78	1	2005	L605000000026200	66.06	80.38	146.44	17.54
79	1	2005	D220002001000700	79.1	85.17	164.27	16.02
80	1	2005	C180000010001600	32.59	41.16	73.75	9.33
81	1	2005	R430002000001600	44.39	46.02	90.41	8.19
82	1	2005	R430002000001600	29.6	30.68	60.28	5.46
83	1	2005	M355000119001100	9.01	12.51	21.52	3.09
84	1	2005	N120003000001025	10.05	12.53	22.58	2.8
85	1	2005	E4560000000008800	10.69	12.57	23.26	2.64
86	1	2005	S367500002000800	12.53	12.99	25.52	2.31
87	1	2005	S245000000001200	7.72	9.55	17.27	2.12
88	1	2005	M475000002001600	6.24	7.38	13.62	1.56
89	1	2005	S696501000002200	2.99	4	6.99	0.96
90	1	2005	R225001003001900	3	3.5	6.5	0.73

Exhibit A

	Tax Unit	Year	Account No.	Levy Paid	Penalty/Interest Paid	Subtotal Paid	Attorney Paid
91	1	2005	L334000000002000	-135.79	-140.75	-276.54	-25.05
92	1	2004	C985000000001200	234.56	280.69	515.25	51.72
93	1	2004	L605000000026200	79.6	106.39	185.99	22.57
94	1	2004	L334000000002000	82.95	95.94	178.89	16.8
95	1	2004	C730000016000500	53.05	59.24	112.29	9.79
96	1	2004	F345000146000800	24.14	28.9	53.04	5.33
97	1	2004	M355000119001100	13.48	20.36	33.84	4.87
98	1	2004	S735000004000600	13.71	18.31	32.02	3.88
99	1	2004	H520003000005600	1.14	1.55	2.69	0.33
100	1	2004	S696501000002200	0.06	0.09	0.15	0.02
101	1	2004	G160000000003100	-18.71	-22.28	-40.99	-4.13
102	1	2004	L334000000002000	-82.95	-95.94	-178.89	-16.8
103	1	2003	E330000229000300	124.66	150.42	275.08	23.56
104	1	2003	C730000016000500	41.77	51.66	93.43	8.46
105	1	2003	T475002000001700	11.87	19.03	30.9	4.36
106	1	2003	D780000009000600	18.28	23.93	42.21	4.36
107	1	2003	W230000052000300	8.4	13.17	21.57	2.95
108	1	2003	B496504000032900	3.64	5.89	9.53	1.36
109	1	2003	G180000000000410	3.12	5.02	8.14	1.15
110	1	2002	L007001000007300	32.6	54.66	87.26	11.88
111	1	2002	R106000000003400	23.39	35.54	58.93	6.87
112	1	2002	R065000003000100	17.15	28.49	45.64	6.13
113	1	2002	T094002000000500	8.54	14.38	22.92	3.14
114	1	2002	B030000004001400	11.77	15.49	27.26	2.38
115	1	2002	G166002000001700	4.12	6.47	10.59	1.31
116	1	2002	G180000000000410	1.83	3.15	4.98	0.7
117	1	2001	G570000003000200	35.16	55.2	90.36	9.86
118	1	2001	L007001000007300	24.53	44.07	68.6	9.38
119	1	2001	K240000000011314	9.43	16.98	26.41	3.62
120	1	2001	L215500000000800	7.29	10.48	17.77	1.61
121	1	2001	S415002008001000	6.27	8.46	14.73	1.16
122	1	2001	T706000000000200	4.05	5.76	9.81	0.86
123	1	2001	B030000004001400	1.61	2.32	3.93	0.36
124	1	2001	V300000002002000	1.08	1.78	2.86	0.34
125	1	2000	S395000002000401	36.74	61.59	98.33	10.74
126	1	2000	T220000008001804	20.8	41.07	61.87	8.87
127	1	2000	M015000076001500	21.16	41.34	62.5	8.82
128	1	2000	M520000085000300	20.65	30.16	50.81	4.03
129	1	2000	W010000044001052	13.15	20.99	34.14	3.37
130	1	2000	G040000006000100	4.98	9.54	14.52	1.99
131	1	2000	C420000001000100	8.92	12.67	21.59	1.58
132	1	2000	V382000000007000	5.05	7.83	12.88	1.2
133	1	1999	C420000001000100	74.97	115.45	190.42	14.62
134	1	1999	R230002000003900	18.62	33.45	52.07	5.78
135	1	1999	G570000001002900	14.46	28.01	42.47	5.4

Exhibit A

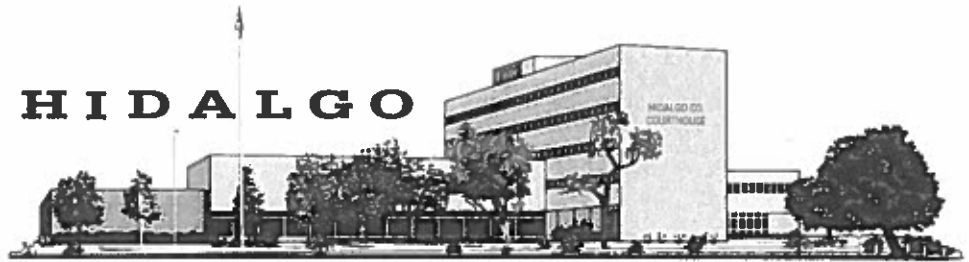
	Tax Unit	Year	Account No.	Levy Paid	Penalty/Interest Paid	Subtotal Paid	Attorney Paid
136	1	1999	T094000000000100	22.22	34.75	56.97	4.57
137	1	1999	V382000000006900	9.05	18.51	27.56	3.82
138	1	1999	T685000000005800	6.76	12.67	19.43	2.34
139	1	1999	H345000000001400	3.05	5.59	8.64	1
140	1	1999	R230002000003900	1.5	2.69	4.19	0.47
141	1	1998	T094000000000100	58.74	98.88	157.62	13.13
142	1	1998	L335500000000900	42.62	78.28	120.9	12.47
143	1	1998	C420000001000100	35.77	59.37	95.14	7.62
144	1	1998	W010000049001055	14.17	28.57	42.74	5.29
145	1	1998	R230002000003900	9.87	18.79	28.66	3.24
146	1	1998	G570000001002900	6.34	13.04	19.38	2.48
147	1	1998	R230002000003900	-9.87	-18.77	-28.64	-3.24
148	1	1998	R230002000003900	-9.87	-18.79	-28.66	-3.24
149	1	1997	T094000000000100	61.26	110.47	171.73	14.79
150	1	1997	W010000049001055	7.27	15.53	22.8	2.85
151	1	1997	S250000000003800	10.06	18.9	28.96	2.77
152	1	1996	L605000000014430	9.29	22.64	31.93	4.56
153	1	1996	G230000003000500	11.08	22.56	33.64	3.44
154	1	1996	H265000002003800	10.86	22.15	33.01	3.38
155	1	1996	P200000019001800	4.7	10.96	15.66	2.09
156	1	1996	S250000000003800	5.29	10.58	15.87	1.56
157	1	1996	T094000000000100	2.64	5.08	7.72	0.69
158	1	1996	L045000198000023	1.38	3.28	4.66	0.65
159	1	1996	H265000002003800	0.12	0.24	0.36	0.04
160	1	1996	H265000002003800	-10.86	-22.15	-33.01	-3.38
161	1	1995	B010000003000300	32.38	73.72	106.1	12.39
162	1	1995	L045000198000023	23.48	59.17	82.65	11.55
163	1	1995	R026300000001100	12.74	31.34	44.08	5.92
164	1	1995	L590000005000500	14.4	29.53	43.93	4.04
165	1	1995	L605000000014430	0.53	1.36	1.89	0.27
166	1	1994	L045000198000023	17.76	46.88	64.64	9.06
167	1	1994	L670000016000900	15.18	36.37	51.55	6.08
168	1	1994	A210000051001900	13.66	31.64	45.3	4.98
169	1	1990	L255001005001900	4.33	13.52	17.85	2.53
170	12	1999	T094000000000100	0.55	0.84	1.39	0.11
171	12	1998	T094000000000100	2.56	4.3	6.86	0.57
172	12	1997	T094000000000100	2.97	5.35	8.32	0.72
173	12	1997	S250000000003800	0.49	0.92	1.41	0.13
174	12	1996	S250000000003800	0.29	0.58	0.87	0.09
175	12	1996	T094000000000100	0.14	0.27	0.41	0.04
176	1	2012	L010000000001100	60.26	33.75	94.01	13.38
177	1	2009	S477000000006900	30.34	25.88	56.22	7.46
178	1	2008	S477000000006900	8.42	8.2	16.62	2.22
179	1	2008	C560000000000700	0.02	0.02	0.04	0.01
180	1	2004	E540000045000300	3.94	5.89	9.83	1.4

Exhibit A

	Tax Unit	Year	Account No.	Levy Paid	Penalty/Interest Paid	Subtotal Paid	Attorney Paid
181	1	1994	F225001001001300	35.67	91.79	127.46	17.12
182	1	1993	F225001001001300	84.82	228.45	313.27	42.24
183	1	1992	F225001001001300	83.11	233.82	316.93	42.89
184	1	1991	F225001001001300	78.69	230.83	309.52	42.02
185	1	1990	F225001001001300	77.35	236.18	313.53	42.7
186	1	1989	F225001001001300	77.39	245.58	322.97	44.11
187	1	1988	F225001001001300	57.56	189.57	247.13	33.85

COUNTY HIDALGO

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



EDINBURG, TEXAS 78539

March 23, 2017

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 - February 2017
Report No. 2017-25

Dear Mr. Villarreal:

We have completed a limited scope review of the February 2017 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 the 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 (RD15), State of Texas (TEX); and the payment request prepared by your office for the month ended February 28, 2017. The County Auditor's Office did not review the tax accounts listed on the "Hidalgo County Tax Office Current Collection Report" and "Hidalgo County Tax Office Prior Collection Report" that reflected a refund since LGBS stated that they would not seek reimbursement for DTA fees previously paid to the prior DTA firm. Our review was not designed nor intended to be a detailed study of every relevant control system, procedure, or transaction. The responsibility for sound internal controls rests with management.

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

- Verified that the payment request was signed and included a certification by the Hidalgo County Tax Assessor/Collector that the "payment represents 15% of the delinquent taxes and penalty and interest collections for the month of February 2017."
- Reviewed the "Hidalgo County Tax Office Current Collection Report" and "Hidalgo County Tax Office Prior Collection Report" to determine if the DTA fees were collected at the 15% rate specified in the contract.
- Reviewed the "Hidalgo County Tax Office Current Collection Report" and "Hidalgo County Tax Office Prior Collection Report" to determine if the total amount of DTA fees collected agreed to the amount transferred to the Hidalgo County Treasurer's Office.

HIDALGO COUNTY DISTRICT JUDGES

LUIS M. SINGLETERRY
JUDGE, 92ND 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 February 2017."
- Although DTA fees for 216 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 (210 tax accounts) and small amounts collected (6 tax accounts) (see Exhibit A). The small amounts collected on the 6 tax accounts resulted in a net shortage of \$.02.

We will proceed to process the February 2017 DTA payment request in the amount of \$130,032.00 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 Eutracio, CPA
Hidalgo County Auditor

Enclosures

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

HIDALGO COUNTY DISTRICT JUDGES

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Exhibit A

	Tax Unit	Year	Account No.	Levy Paid	Penalty/Interest Paid	Subtotal Paid	Attorney Paid
1	1	2015	C437001000000500	525.59	119.14	644.73	93.03
2	1	2015	C733000002000700	124.87	28.30	153.17	22.10
3	1	2015	M095001002001900	0.62	0.14	0.76	0.12
4	1	2015	E850003006000700	0.13	0.04	0.17	0.02
5	1	2014	E496000000000100	334.79	110.48	445.27	62.77
6	1	2014	H090000015001000	330.82	104.76	435.58	61.04
7	1	2014	G230000003000400	196.20	65.40	261.60	37.08
8	1	2014	L045098049000301	46.46	15.34	61.80	8.71
9	1	2014	L220802000003300	42.81	14.12	56.93	8.03
10	1	2014	F375000000003907	34.39	10.55	44.94	6.09
11	1	2014	B157005000013300	16.95	5.49	22.44	3.13
12	1	2014	P200000019002400	8.28	2.70	10.98	1.54
13	1	2014	T610000001000200	6.25	1.91	8.16	1.10
14	1	2014	N500000002000500	2.71	0.87	3.58	0.50
15	1	2014	H090099034000401	0.07	0.03	0.10	0.01
16	1	2013	H090000015001000	330.82	144.46	475.28	66.99
17	1	2013	J570000006000401	182.00	75.83	257.83	34.67
18	1	2013	E483001000000900	162.35	63.86	226.21	29.22
19	1	2013	O050000000003300	115.91	48.30	164.21	22.09
20	1	2013	L181000000008000	107.39	44.39	151.78	20.30
21	1	2013	P640000063000300	96.07	37.15	133.22	17.01
22	1	2013	E810000010000600	78.18	32.58	110.76	14.89
23	1	2013	S300000000008810	35.15	16.28	51.43	7.43
24	1	2013	W392000000003600	25.23	10.35	35.58	4.73
25	1	2013	D380002000014710	21.28	8.23	29.51	3.77
26	1	2013	L165300002003000	17.84	7.61	25.45	3.48
27	1	2013	C465000000000500	17.54	6.79	24.33	3.11
28	1	2013	G490000004002000	15.62	6.05	21.67	2.77
29	1	2013	E330000380000400	11.43	4.95	16.38	2.33
30	1	2013	B158504000001600	9.18	3.73	12.91	1.71
31	1	2013	S359302000005300	1.75	0.75	2.50	0.35
32	1	2012	E810000010000600	189.42	101.65	291.07	39.49
33	1	2012	J570000006000401	182.00	97.67	279.67	37.95
34	1	2012	J225002000001600	30.93	17.53	48.46	6.87
35	1	2012	R329500002002300	31.75	17.46	49.21	6.81
36	1	2012	H090000015001000	23.38	13.02	36.40	5.16
37	1	2012	A080000000102515	18.73	8.87	27.60	3.37
38	1	2012	T260000000000402	17.74	8.28	26.02	3.14
39	1	2012	L505000000011800	13.55	7.64	21.19	2.99
40	1	2012	S359302000005300	6.20	3.43	9.63	1.38
41	1	2012	L198000000000800	6.06	2.91	8.97	1.11
42	1	2011	L605000000005401	368.81	242.18	610.99	83.54
43	1	2011	J570000006000401	182.00	119.51	301.51	41.22
44	1	2011	M265095005000100	61.26	41.66	102.92	14.52
45	1	2011	S735000003001800	54.09	30.47	84.56	9.98

Exhibit A

	Tax Unit	Year	Account No.	Levy Paid	Penalty/Interest Paid	Subtotal Paid	Attorney Paid
46	1	2011	N860000002005200	48.09	28.22	76.31	9.38
47	1	2011	C880000016001200	37.42	25.20	62.62	8.76
48	1	2011	V056000000012800	46.08	26.42	72.50	8.71
49	1	2011	W340000000000800	34.47	23.90	58.37	8.38
50	1	2011	E330000257001100	38.46	22.19	60.65	8.02
51	1	2011	S367500007000600	29.64	19.07	48.71	6.54
52	1	2011	N4860000000002300	26.61	17.12	43.73	5.87
53	1	2011	E330000359001000	28.99	16.43	45.42	5.39
54	1	2011	L313002000008200	26.21	14.94	41.15	4.91
55	1	2011	E330000322000400	19.40	13.38	32.78	4.68
56	1	2011	M1550000000005100	13.85	8.91	22.76	3.05
57	1	2011	H185000167001200	14.30	8.30	22.60	2.75
58	1	2011	F345000146001100	10.77	5.89	16.66	1.91
59	1	2011	N861301000000900	2.40	1.57	3.97	0.56
60	1	2011	A210000048001001	1.31	0.86	2.17	0.30
61	1	2010	L6050000000005401	303.60	235.80	539.40	74.23
62	1	2010	B2550000000005601	297.53	195.38	492.91	56.68
63	1	2010	E810000010000600	185.91	144.39	330.30	45.45
64	1	2010	C980000001000740	179.29	123.12	302.41	36.58
65	1	2010	S365000003000200	181.99	123.76	305.75	36.58
66	1	2010	T5600000000000502	74.76	48.09	122.85	13.79
67	1	2010	E310000032000100	53.71	34.56	88.27	9.91
68	1	2010	T475002000001700	40.37	31.08	71.45	9.75
69	1	2010	G120001000002600	35.12	27.97	63.09	8.90
70	1	2010	C211000000002900	27.54	20.46	48.00	6.32
71	1	2010	J570000006000401	21.70	16.85	38.55	5.31
72	1	2010	K240000000029304	26.36	16.16	42.52	4.67
73	1	2010	M265095005000100	15.05	12.05	27.10	3.84
74	1	2010	V056000000012800	14.74	10.22	24.96	3.05
75	1	2010	A555002000000500	13.83	9.36	23.19	2.76
76	1	2010	G840000000000100	10.31	7.67	17.98	2.37
77	1	2010	M578500000007200	9.77	7.52	17.29	2.36
78	1	2010	N120003000001025	12.42	8.12	20.54	2.35
79	1	2010	L198000000000800	5.18	3.73	8.91	1.14
80	1	2010	E310000032000100	-53.71	-34.56	-88.27	-9.91
81	1	2009	L6050000000005401	292.59	262.35	554.94	76.80
82	1	2009	B2550000000005601	192.33	149.38	341.71	40.10
83	1	2009	B2550000000005601	105.20	81.71	186.91	21.93
84	1	2009	S365000003000200	76.87	61.50	138.37	16.83
85	1	2009	L630601000007900	46.89	42.36	89.25	12.45
86	1	2009	E330000295000200	40.52	34.18	74.70	9.67
87	1	2009	G400000000002000	35.96	29.97	65.93	8.42
88	1	2009	K240000000007305	28.32	22.76	51.08	6.25
89	1	2009	N340000000303513	22.59	19.12	41.71	5.42
90	1	2009	K240000000007305	23.61	18.96	42.57	5.21

Exhibit A

	Tax Unit	Year	Account No.	Levy Paid	Penalty/Interest Paid	Subtotal Paid	Attorney Paid
91	1	2009	S44701A000005600	15.10	12.88	27.98	3.67
92	1	2009	H302000000000700	7.84	5.99	13.83	1.59
93	1	2009	K240000000007305	7.08	5.69	12.77	1.56
94	1	2008	B255000000005601	297.53	266.79	564.32	67.39
95	1	2008	S44701A000005600	177.38	172.65	350.03	46.30
96	1	2008	E810000010000600	139.29	141.61	280.90	39.07
97	1	2008	L313001000004400	136.48	110.10	246.58	25.39
98	1	2008	O210000005000035	65.45	64.79	130.24	17.57
99	1	2008	E583002000000100	17.33	17.46	34.79	4.79
100	1	2008	F675002000002500	16.94	13.73	30.67	3.18
101	1	2008	G840000000000100	9.32	9.18	18.50	2.48
102	1	2008	T543502000002800	4.52	4.00	8.52	1.00
103	1	2008	R457003000004200	0.35	0.34	0.69	0.09
104	1	2008	G840000000000100	-9.32	-9.18	-18.50	-2.48
105	1	2007	L025000072000000	445.61	456.01	901.62	110.29
106	1	2007	B255000000005601	297.53	302.49	600.02	72.75
107	1	2007	S44701A000005600	161.25	176.30	337.55	44.99
108	1	2007	L605000000005401	89.36	101.58	190.94	26.67
109	1	2007	S425500000002000	79.84	73.72	153.56	16.17
110	1	2007	O210000005000035	32.61	36.20	68.81	9.34
111	1	2007	S170002063000804	28.10	32.97	61.07	8.85
112	1	2007	A370000016001800	10.70	11.86	22.56	3.06
113	1	2007	N580000004001500	9.82	9.87	19.69	2.35
114	1	2007	C238000000000800	11.61	10.72	22.33	2.35
115	1	2007	R457003000004200	3.94	4.46	8.40	1.17
116	1	2007	C238000000000800	-11.61	-10.72	-22.33	-2.35
117	1	2006	M371002000012600	234.67	243.28	477.95	51.04
118	1	2006	S44701A000005600	156.58	189.99	346.57	46.50
119	1	2006	D440003003001500	166.66	160.55	327.21	30.75
120	1	2006	B48200000C001100	50.03	59.04	109.07	14.11
121	1	2006	N120003000001025	22.08	25.02	47.10	5.76
122	1	2006	A555000000000300	10.59	12.42	23.01	2.95
123	1	2006	S010002001000900	11.87	11.45	23.32	2.19
124	1	2006	L025000072000000	1.22	1.41	2.63	0.33
125	1	2006	M015000067001405	-28.22	-26.79	-55.01	-5.20
126	1	2005	L605000000005401	204.94	282.14	487.08	68.55
127	1	2005	I210000000000800	68.63	93.58	162.21	22.55
128	1	2005	L314000000001500	78.23	95.70	173.93	20.77
129	1	2005	D440003003001500	56.15	60.83	116.98	11.37
130	1	2005	R430002000001600	60.78	63.41	124.19	11.21
131	1	2005	S696501000002200	14.11	18.99	33.10	4.53
132	1	2005	L43500000G000502	19.07	21.61	40.68	4.29
133	1	2005	B240001000001200	14.13	15.89	30.02	3.12
134	1	2005	M475000002001600	6.21	7.41	13.62	1.56
135	1	2005	C100000004000900	3.76	5.06	8.82	1.21

Exhibit A

	Tax Unit	Year	Account No.	Levy Paid	Penalty/Interest Paid	Subtotal Paid	Attorney Paid
136	1	2005	R225001003001900	3.00	3.51	6.51	0.72
137	1	2004	L605000000005401	120.28	180.02	300.30	42.40
138	1	2004	L314000000001500	130.59	175.43	306.02	37.02
139	1	2004	M167000000001100	186.59	209.61	396.20	34.43
140	1	2004	I200001000009800	61.43	73.93	135.36	13.55
141	1	2004	A300000020001200	38.00	50.67	88.67	10.60
142	1	2004	S735000006002200	38.16	45.92	84.08	8.41
143	1	2004	W380000238000005	25.36	34.57	59.93	7.42
144	1	2004	F345000146000800	14.77	17.77	32.54	3.26
145	1	2004	C14000064A001905	11.98	15.63	27.61	3.18
146	1	2004	W230000013000600	6.72	10.09	16.81	2.38
147	1	2004	M355000150002100	2.07	2.93	5.00	0.65
148	1	2004	V300000002002000	2.04	2.62	4.66	0.53
149	1	2004	H520003000005600	1.05	1.43	2.48	0.30
150	1	2003	L605000000005401	169.55	274.11	443.66	62.82
151	1	2003	H265000007003500	121.92	156.46	278.38	26.88
152	1	2003	B255000000005601	78.18	117.01	195.19	24.74
153	1	2003	M167000000001100	91.61	113.90	205.51	18.55
154	1	2003	C14000064A001905	21.55	30.67	52.22	6.11
155	1	2003	S52500144A000900	13.94	18.99	32.93	3.57
156	1	2003	W230000052000300	8.38	13.19	21.57	2.94
157	1	2003	R230002000009700	0.37	0.60	0.97	0.14
158	1	2003	M015000067001405	-34.70	-45.45	-80.15	-8.28
159	1	2002	H265000005001900	173.26	229.28	402.54	35.09
160	1	2002	W475000000000100	73.52	97.29	170.81	14.89
161	1	2002	S359302000004600	46.26	71.24	117.50	13.88
162	1	2002	H265000007003500	43.41	60.92	104.33	10.35
163	1	2002	E080000000000400	12.49	17.04	29.53	2.76
164	1	2002	R015000000009700	9.98	14.00	23.98	2.38
165	1	2002	S170002063000100	4.73	6.45	11.18	1.04
166	1	2002	R065000003000100	0.55	0.92	1.47	0.20
167	1	2001	H345000000001400	22.62	36.33	58.95	6.65
168	1	2001	V382000000000100	17.20	25.51	42.71	4.10
169	1	2001	K240000000011314	9.42	17.00	26.42	3.61
170	1	2001	R015000000009700	8.13	12.38	20.51	2.09
171	1	2001	S395000002000401	7.05	11.00	18.05	1.93
172	1	2001	W010000044001052	3.76	5.58	9.34	0.90
173	1	2001	T706000000000200	4.04	5.77	9.81	0.86
174	1	2000	G212000000000700	81.15	139.60	220.75	25.08
175	1	2000	L605000000006330	102.83	149.78	252.61	19.59
176	1	2000	H345000000001400	49.36	85.21	134.57	15.40
177	1	2000	S395000002000401	30.10	50.67	80.77	8.81
178	1	2000	W475000000000100	20.87	32.62	53.49	4.98
179	1	2000	V382000000007000	10.70	16.73	27.43	2.55
180	1	2000	W010000044001052	9.52	15.26	24.78	2.44

Exhibit A

	Tax Unit	Year	Account No.	Levy Paid	Penalty/Interest Paid	Subtotal Paid	Attorney Paid
181	1	2000	M520000085000300	10.27	15.06	25.33	2.00
182	1	2000	G040000006000100	4.96	9.56	14.52	1.99
183	1	2000	M6870000000002600	2.44	4.01	6.45	0.67
184	1	1999	L605000000014430	34.00	70.82	104.82	14.84
185	1	1999	V382000000006900	9.04	18.54	27.58	3.81
186	1	1999	R230002000003900	9.75	17.59	27.34	3.03
187	1	1999	T685000000005800	6.73	12.70	19.43	2.34
188	1	1999	H345000000001400	2.82	5.20	8.02	0.93
189	1	1999	L605000000006330	3.72	5.86	9.58	0.78
190	1	1998	W010000039001020	14.19	28.90	43.09	5.39
191	1	1998	T210000235000409	13.21	25.39	38.60	4.32
192	1	1998	R230002000003900	9.87	18.99	28.86	3.24
193	1	1998	L505000000013400	14.73	24.19	38.92	2.98
194	1	1998	W010000039001020	6.83	13.91	20.74	2.59
195	1	1998	C700000006000500	0.99	1.73	2.72	0.25
196	1	1997	T210000235000409	25.55	52.13	77.68	8.82
197	1	1997	L10700B000001200	0.71	1.30	2.01	0.18
198	1	1996	F450000000001500	118.70	287.67	406.37	57.16
199	1	1996	R026300000001100	9.65	22.66	32.31	4.32
200	1	1996	B010000003000300	7.79	16.89	24.68	2.85
201	1	1996	S690000001000800	1.68	4.12	5.80	0.83
202	1	1995	R026300000001100	3.40	8.39	11.79	1.58
203	1	1994	S683000000020800	6.96	15.88	22.84	2.41
204	1	1994	S144000000005100	5.91	14.20	20.11	2.37
205	1	1994	C120002000002600	4.46	10.91	15.37	1.87
206	1	1994	L205000001001000	3.03	7.65	10.68	1.38
207	1	1994	L205000001001000	-3.03	-7.65	-10.68	-1.38
208	1	1989	P240000004001800	35.33	101.88	137.21	15.43
209	1	1988	P240000004001800	9.34	28.05	37.39	4.25
210	12	1998	W010000039001020	0.61	1.24	1.85	0.23
211	12	1998	W010000039001020	0.29	0.59	0.88	0.11
212	12	1997	L10700B000001200	0.04	0.08	0.12	0.01
213	12	1995	M520000076000400	0.00	0.03	0.03	0.01
214	1	2012	L010000000001100	60.03	34.03	94.06	13.33
215	1	2010	L075002000000300	0.21	0.16	0.37	0.05
216	1	2004	E540000045000300	3.93	5.90	9.83	1.40

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

March 8, 2017

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

Re: Audit of HIDTA's Chapter 59 Asset Forfeiture Audit Report by Law Enforcement Agency
For the Year Ended December 31, 2016
Audit No. 2017-04

Dear Mr. Rodriguez:

We have completed an audit of HIDTA's Chapter 59 Asset Forfeiture Audit Report by Law Enforcement Agency for the Year Ended December 31, 2016 pursuant to Code of Criminal Procedure §59.06 (g)(1), Local Government Code §115.001, Local Government Code §115.0035, and our annual audit plan. The objective of our audit was to determine if Chapter 59 seizures, forfeitures, receipts, and expenditures were properly accounted and reported.

Background:

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

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

For the year ended December 31, 2016, HITDA seized cash totaling \$88,743.26 and 16 motor vehicles. In addition, cash totaling \$1,583,000.64; 15 motor vehicles; and 21 other property (assorted pieces of jewelry) were forfeited to HITDA. Furthermore, 4 vehicles; 1 real property; and 4 other property (assorted pieces of jewelry) were returned to respondents.

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

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

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

HIDALGO COUNTY DISTRICT JUDGES

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

RODOLFO DELGADO
JUDGE, 13TH D.C.

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

ROSÉ GUERRA REYNA
JUDGE, 20TH D.C.

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

MARIO E. RAMIREZ, JR.
JUDGE, 32ND D.C.

NOE GONZALEZ
JUDGE, 37TH D.C.
OVERSEER

LETICIA LOPEZ
JUDGE, 38TH D.C.

L. KENO VASQUEZ
JUDGE, 39TH D.C.

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

RENEE R. BETANCOURT
JUDGE, 44TH D.C.

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

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

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

CCP §59.06 (d) states that awarded proceeds may be spent by a law enforcement agency after a detailed budget has been submitted to the commissioners court. HITDA's Chapter 59 budget for the year ended December 31, 2016 was \$1,129,757.56 and expenditures totaled \$1,097,769.95 (e.g., employee salaries and cooperating agencies).

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

Local Agreement Between District Attorney's Office and HITDA

On January 29, 2016, the Hidalgo County District Attorney and HITDA entered into a local agreement pursuant to CCP §59.06 (b). According to the local agreement, HITDA is responsible for paying all court costs, attorney ad-litem fees, depositions, title searches, title policies, confidential informants, and all costs related to forfeitures of real estate and personal property.

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

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

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

HIDALGO COUNTY DISTRICT JUDGES

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

HIDTA's Procedures

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

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

If the funds cannot be counted in the presence of the respondent, the funds are placed in a sealed evidence bag and transported to HIDTA by at least two agents where it is placed in a safe pending transfer to the bank. In cases where currency is seized in an amount of \$25,000.00 or more, sealed evidence bags are taken and signed into the bank vault. For these seizures, the bank requires that HIDTA schedule an appointment with the Bank Cash Vault Services Manager. The bank employees along with at least 2 HIDTA employees unseal the evidence bags and count the currency. The count is recorded on an "Itemization of Money Seizure" form. Once the currency is counted, pursuant to CCP §59.08, the agent places the seized currency in a certificate of deposit at the county depository, Lone Star National Bank, under the name of the District Attorney's Office pending final disposition. If currency cannot be immediately deposited, the currency is safeguarded in a safe at the HIDTA Office. Seized proceeds are placed in a certificate of deposit within 72 hours.

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

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

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

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

If a vehicle is not placed in use or if a vehicle previously put to use is no longer needed, a transfer form is prepared by HIDTA Accountant III and the vehicle is declared surplus. Until the auction is conducted, the vehicle is safeguarded at Rod Robertson Auto Auctions. In addition, a certificate of title is not obtained for vehicles not placed in use.

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

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

Agreement for Auctioneer Services

On April 28, 2015, the Hidalgo County Commissioners Court entered into a contract with Rod Robertson Enterprise, Inc. for the provision of auctioneer and storage services. The contract was effective from May 3, 2015 to May 2, 2016. The County may elect to extend the term of the contract for an additional two one-year terms.

On April 19, 2016, Hidalgo County Commissioners Court approved a one-year extension with Rod Robertson Enterprise, Inc. The extension is effective from May 3, 2016 to May 2, 2017. The contract stipulates that with respect to any property seized by any law enforcement agency of Hidalgo County, or any cooperative agency of which Hidalgo County is party, the auctioneer agrees to store such property for Hidalgo County for the period prior to any sale being conducted.

Scope and Methodology:

The scope of our audit was limited to a review of all seized currency and personal property for which an agent's affidavit was made available to the County Auditor's Office for review and all forfeited currency and personal property for which a final judgment was rendered and recorded in *Odyssey*, the County's justice information system, for the period of January 1, 2016 through December 31, 2016.

Our review was not designed nor intended to be a detailed study of every relevant control system, procedure, or transaction. Accordingly, the opportunities for improvement presented in this report may not be all-inclusive of areas where improvements could be made. The responsibility for establishing and maintaining a sound internal control system rests with management. The objectives of an internal control system are to provide management with reasonable, but not absolute, assurance that assets are safeguarded against loss from unauthorized use or theft, and that transactions are executed in accordance with management's authorization and recorded properly.

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

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

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2. Generated "Cases filed" and "Cases disposed" index reports for the period of January 1, 2016 to December 31, 2016 from *Odyssey* to determine if all seized, forfeited, and property returned to respondents was reported on HIDTA's Chapter 59 Asset Forfeiture Report.
3. Reviewed expenditures from HIDTA's Chapter 59 Forfeiture Fund to determine if expenditures were incurred for law enforcement purposes pursuant to CCP §59.06 (c).
4. Selected 19 vehicles, 5 other property (jewelry), and 1 boat (including property seized and forfeited in prior years and not sold) as of the year ended December 31, 2016 for physical identification.
5. Reviewed revenue reports generated from *alio* and the "Purchasing Department Fixed Asset Division Auction Report" to determine if the auction proceeds were apportioned to HIDTA within 30 days of said sale pursuant to the local agreement.
6. Reviewed the "District Attorney Investigation Funds Accounting Control Sheet" and supporting documentation to determine if court costs were only paid to the District Clerk for forfeitures to the state of an amount greater than \$2,500.
7. Reviewed the affidavit prepared by the seizing officer and the certificate of deposit receipt to determine if a certificate of deposit was opened within 72 hours of seizure for the amount seized.
8. Requested to review written policies and procedures in place for the proper accounting and reporting of seizures and forfeitures. In addition, inquired whether seizures were promptly recorded and controlled by using pre-numbered official receipt forms.

Conclusion:

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

1. All Chapter 59 revenues (\$1,795,377.45) and expenditures (\$1,097,769.95) recorded in *alio* and the "Purchasing Department/Fixed Asset Division Auction Report" were reported on HIDTA's Chapter 59 Asset Forfeiture Report.
2. A review of the "Cases filed" and "Cases disposed" index reports generated from *Odyssey* for the period of review revealed that HIDTA seized cash totaling \$88,743.26 and 16 motor vehicles. In addition, cash totaling \$1,583,000.64; 15 motor vehicles; and 21 other property (assorted pieces of jewelry) were forfeited to HIDTA. Furthermore, 4 vehicles; 1 real property; and 4 other property (assorted jewelry) were returned to respondents. The seizures, forfeitures, and property returned to respondent were properly reported on HIDTA's Chapter 59 Asset Forfeiture Report.
3. All expenditures from HIDTA's Chapter 59 Forfeiture Fund were incurred for law enforcement purposes pursuant to CCP §59.06 (c).
4. Of the 19 vehicles, 5 other property, and 1 boat selected for physical identification:
 - 18 vehicles, 5 other property, and 1 boat were physically identified.
 - 1 vehicle was not physically identified. The vehicle was returned to the respondent pursuant to the judgment dated January 14, 2017.
5. Auctions for the sale of forfeited assets were held during the months of March, August, and December 2016. All of the auction proceeds were apportioned to HIDTA's Chapter 59 Forfeiture Fund within thirty (30) days of sale.
6. There were 27 forfeited cases during the period of review. Of the 27 cases:
 - Court costs were paid to the District Clerk for 15 cases. The forfeitures were for amounts greater than \$2,500.
 - Court costs were not paid to the District Clerk for 10 cases. The forfeitures were for amounts less than \$2,500.
 - Court costs have not been paid to the District Clerk for 2 cases. The forfeitures were for vehicles that have not been sold. Court costs are paid after the vehicles are sold.
7. 9 cash seizures were made by HIDTA during the period of review, as follows:
 - 8 certificates of deposit were opened for the amount seized within 72 hours of seizure.
 - 1 certificate of deposit was opened for the amount seized; however, the certificate of deposit was opened 15 days late. According to HIDTA staff, HIDTA requested legal counsel advice regarding the seized funds. The funds were safeguarded by HIDTA until a response was received.
8. Formal policies and procedures have been developed and implemented by HIDTA regarding Chapter 59 seizures, forfeitures and receipts. In addition, seizures are not recorded and controlled by using pre-numbered official receipt forms. Instead, a non pre-numbered form is utilized to account for seizures. A

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JUDGE, 44th D.C.

copy of the form, which contains the seizure date, time, case number, description of items and signatures of the seizing agent, witness, and respondent, is provided to the respondent.

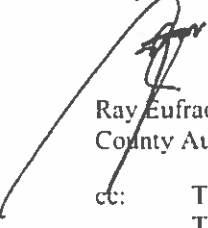
Recommendation:

In our opinion, the issues identified during our review could be addressed by developing and implementing formal monitoring procedures to ensure that certificates of deposit are opened within 72 hours of seizure as required by CCP §59.03 (c) and seizures are recorded and controlled by using a pre-numbered form.

Please provide a management response to finding 7 and 8 noted in the conclusion section and the recommendations noted above by March 17, 2017. Your prompt response will be greatly appreciated.

If you have any questions or would like to schedule a meeting to discuss the above noted recommendations, please call Ricardo Nunez, Internal Auditor I, at 318-2511 ext. 4644, Letty Chavez, Compliance Audit Supervisor, at ext.4651, Arcy B. Duran, CPA, Director of Audit, at ext. 4645, Linda Fong, First Assistant Auditor, at ext. 4668, or me at ext. 4604.

Respectfully,



Ray Eufracio, CPA
County Auditor

cc: The Honorable Ramon Garcia, County Judge
The Honorable Daniel L. Fuentes, Commissioner Precinct 1
The Honorable Eduardo Cantu, Commissioner Precinct 2
The Honorable Jose M. Flores, Commissioner Precinct 3
The Honorable Joseph Palacios, Commissioner Precinct 4
The Honorable Ricardo Rodriguez, Jr., Hidalgo County Criminal District Attorney
Mr. Valde Guerra, County Executive Officer
Mr. Kent Richardson, Assistant Attorney General

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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



March 8, 2017

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

Re: Audit of the Chapter 59 Asset Forfeiture Audit Report by Law Enforcement Agency
For the Year Ended December 31, 2016
Audit No. 2017-05

Dear Constable Avila:

We have completed an audit of the Chapter 59 Asset Forfeiture Audit Report by Law Enforcement Agency for the Year Ended December 31, 2016 pursuant to Code of Criminal Procedure §59.06 (g)(1), Local Government Code §115.001, Local Government Code §115.0035, and our annual audit plan. The objective of our audit was to determine if Chapter 59 seizures, forfeitures, receipts, and expenditures were properly accounted and reported.

Background:

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

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

For the year ended December 31, 2016, Constable Precinct 1 seized 2 motor vehicles. In addition, 5 motor vehicles and \$756.50 in cash were forfeited to Constable Precinct 1. Furthermore, 1 motor vehicle was put to use.

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

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

Pursuant to CCP §59.05 (b) & (e), forfeiture proceedings are conducted in accordance with rules and principles governing civil cases. If the court finds that the state has proven by a preponderance of the evidence that all or

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part of the seized property is subject to forfeiture, the judge shall forfeit the property to the state. Pursuant to CCP § 59.06 (f), a final judgment of forfeiture perfects the state's title to the forfeited property.

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

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

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

CCP§59.06 (d) states that awarded proceeds may be spent by a law enforcement agency after a detailed budget has been submitted to the commissioners court. A budget was not submitted to Commissioners Court for approval and expenditures were not incurred by Constable Precinct 1 for the year ended December 31, 2016.

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

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

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

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

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

All property seized, except for currency, bank accounts, negotiable instruments, and jewelry, shall be kept in the possession of the Constable Precinct 1. Constable Precinct 1 shall account for all seized property in their possession until the property is disposed of by court order. All other personal property, not suitable or desired

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JUDGE, 449th D.C.

for use, shall be forfeited to the District Attorney and sold at public auction. The net proceeds of said sale of said property, after deductions of sale expenses, shall be divided 60% to the Constable Precinct 1 and 40% to the District Attorney.

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

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

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

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

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

Constable Precinct 1 Procedures

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

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

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

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

Agreement for Auctioneer Services

On April 28, 2015, the Hidalgo County Commissioners Court entered into a contract with Rod Robertson Enterprise, Inc. for the provision of auctioneer and storage services. The contract was effective May 3, 2015 to May 2, 2016. The County may elect to extend the term of the contract for an additional two one year terms.

On April 19, 2016, Hidalgo County Commissioners Court approved a one year extension with Rod Robertson Enterprise, Inc. The extension is effective from May 3, 2016 to May 2, 2017. The contract stipulates that with respect to any property seized by any law enforcement agency of Hidalgo County, or any cooperative agency of which Hidalgo County is party, the auctioneer agrees to store such property for Hidalgo County for the period prior to any sale being conducted.

Scope and Methodology:

The scope of our audit was limited to a review of all seized currency and personal property for which an agent's affidavit was made available to the County Auditor's Office for review and all forfeited currency and

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 OLIVERA REYNA
JUDGE, 206th D.C.

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

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

ADRIAN GONZALEZ
JUDGE, 373rd D.C.
OVERSEER

LETICIA LOPEZ
JUDGE, 389th D.C.

LEONARDO VASQUEZ
JUDGE, 388th D.C.

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

RENEE R. BETANCOURT
JUDGE, 448th D.C.

personal property for which a final judgment was rendered and recorded in *Odysey*, the County's justice information system, for the period of January 1, 2016 through December 31, 2016.

Our review was not designed nor intended to be a detailed study of every relevant control system, procedure, or transaction. Accordingly, the opportunities for improvement presented in this report may not be all-inclusive of areas where improvements could be made. The responsibility for establishing and maintaining a sound internal control system rests with management. The objectives of an internal control system are to provide management with reasonable, but not absolute, assurance that assets are safeguarded against loss from unauthorized use or theft, and that transactions are executed in accordance with management's authorization and recorded properly.

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

1. Compared Chapter 59 revenue and expenditure reports generated from *alio*, the County's financial accounting system, and the "Purchasing Department/Fixed Asset Division Auction Report" to Constable Precinct 1's Chapter 59 Asset Forfeiture Report to determine if all revenues and expenditures were reported;
2. Generated "Cases filed" and "Cases disposed" index reports for the period of January 1, 2016 to December 31, 2016 from *Odysey* to determine if all seized, forfeited, and property returned to respondents was reported on Constable Precinct 1's Chapter 59 Asset Forfeiture Report;
3. Reviewed expenditures from the Constable Precinct 1 Chapter 59 Fund to determine if expenditures were incurred for law enforcement purposes pursuant to CCP §59.06 (c);
4. Reviewed revenue reports generated from *alio* and the "Purchasing Department/Fixed Asset Division Auction Report" to determine if auction proceeds were apportioned to Constable Precinct 1 within 30 days of said sale pursuant to the local agreement;
5. Requested copies of certificates of title from the Purchasing Department's Fixed Assets Division to determine if the (1) forfeited vehicle was titled to Hidalgo County;
6. Verified on *Odysey* if court costs were paid to the District Clerk for cases that generated auction proceeds greater than \$2,500.00;
7. Selected 8 vehicles, 1 camper, 2 folding tables, 5 plastic tables, 3 lamps, 24 brown chairs, 5 folding chairs, 7 ice chests, and various sizes of lumber (including property seized and forfeited from prior years and not sold) as of the year ended December 31, 2016 for physical identification;
8. Requested to review written policies and procedures for the proper accounting and reporting of seizures and forfeitures. In addition, inquired whether seizures were promptly recorded and controlled by using pre-numbered official receipt forms.

Conclusion:

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

1. All Chapter 59 revenues recorded in *alio* and the "Purchasing Department/Fixed Asset Division Auction Report," were reported on the Chapter 59 Asset Forfeiture Report. According to *alio*, Constable Precinct 1 did not incur expenditures during the period of review.
2. A review of the "Cases filed" and "Cases disposed" index reports generated from *Odysey* for the period of review revealed that there were 2 vehicles seized by Constable Precinct 1. In addition, 5 vehicles and cash totaling \$756.50 were forfeited to Constable Precinct 1. All items were properly reported on the Chapter 59 Asset Forfeiture Report.
3. There were no expenditures during the year ended December 31, 2016.
4. There were no auction proceeds for the sale of property forfeited to Constable Precinct 1.
5. The forfeited vehicle put to use by Constable Precinct 1 was registered under "Alias" and the certificate of title is not released until a formal letter is submitted to the Texas Department of Transportation requesting the deletion of said vehicle from alias registration.
6. There were no court costs due to the District Clerk.

HIDALGO COUNTY DISTRICT JUDGES

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

RODOLFO DELTADO
JUDGE, 33RD D.C.

J. R. BOBBY FLORES
JUDGE, 35TH D.C.

ROSE GUERRA REYNA
JUDGE, 36TH D.C.

J. L. R. PARRON
JUDGE, 37TH D.C.

MARQUE PALPES, JR.
JUDGE, 38TH D.C.

ANNE GONZALEZ
JUDGE, 39TH D.C.
OVERSEER

LETICIA LUREZ
JUDGE, 40TH D.C.

L. RENO JACQUEZ
JUDGE, 41ST D.C.

ISRAEL RAMON, JR.
JUDGE, 42ND D.C.

RENEE R. BETANCOURT
JUDGE, 43RD D.C.

7. Of the 8 vehicles, 1 camper, 2 folding tables, 5 plastic tables, 3 lamps, 24 brown chairs, 5 folding chairs, 7 ice chests, and various sizes of lumber selected for physical identification:
 - 8 Vehicles, 1 camper, 2 folding tables, 5 plastic tables, 3 lamps, 21 brown chairs, 4 folding chairs, 4 ice chests, and various sizes of lumber were physically located.
 - 3 ice chests, 1 folding chair, and 3 brown chairs were not physically located. Constable Precinct 1 staff provided a copy of a police report for an ice chest and various miscellaneous items.
8. Formal policies and procedures have been developed and implemented by the Constable Precinct 1 Office regarding Chapter 59 seizures and forfeitures; however, the policies and procedures do not include procedures for receipts and expenditures. In addition, pre-numbered official receipt forms were not utilized to record and control seizures.

Recommendation:

In our opinion, the issues identified during our review could be addressed by developing and implementing formal policies and procedures for the proper safeguarding of forfeited property and recording and controlling seizures by using pre-numbered forms. At a minimum, procedures should require Constable Precinct 1 Office to:

1. Obtain a police report for the 2 ice chests, 1 folding chair, and 3 brown chairs not located.
2. Ensure that seizures are recorded and controlled by using pre-numbered forms. The forms should require the signature of the agent counting and witness verifying the seizure. In addition, the respondent's signature, if possible, should be obtained and documented on the receipt form.

Please provide a management response to finding 7 and 8 noted in the conclusion section and the recommendations noted above by March 24, 2017. Your prompt response will be greatly appreciated.

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

Respectfully,



Ray Enfracio, CPA
County Auditor

cc: The Honorable Ramon Garcia, County Judge
The Honorable Daniel L. Fuentes, Commissioner Precinct 1
The Honorable Eduardo Cantu, Commissioner Precinct 2
The Honorable Jose M. Flores, Commissioner Precinct 3
The Honorable Joseph Palacios, Commissioner Precinct 4
The Honorable Ricardo Rodriguez, Jr., Hidalgo County Criminal District Attorney
Mr. Valde Guerra, County Executive Officer
Mr. Kent Richardson, Assistant Attorney General

HIDALGO COUNTY DISTRICT JUDGES

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

PODOLFO 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.

NCE GONZALEZ
JUDGE, 370TH D.C.
OVERSEER

LETICIA LOPEZ
JUDGE, 389TH D.C.

L. KENO VASQUEZ
JUDGE, 398TH D.C.

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

RENEE R. BETANCOURT
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

February 21, 2017

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

Ref: 2016 Equitable Sharing Agreement and Certification
For the Year Ended December 31, 2016
Report No. 2017-15

Dear Constable Gallardo:

We have conducted a limited scope review of the Equitable Sharing Agreement and Certification Report for the year ended December 31, 2016. The objectives of the review were to:

1. Determine if the revenues and expenditures reported on the Annual Certification Report agreed to those recorded in *alio*, the County's financial accounting system; and
2. Determine if expenditures were incurred for law enforcement purposes pursuant to the Department of Justice's Guide to Equitable Sharing for State and Local Law Enforcement Agencies (Justice Guide) and the Department of the Treasury's Guide to Equitable Sharing for Foreign Countries and Federal, State, and Local Law Enforcement Agencies (Treasury Guide).

Background:

The Equitable Sharing Program is a Department of Justice program designed to enhance cooperation among Federal, state, and local law enforcement agencies through the sharing of proceeds resulting from Federal forfeitures. In order to become eligible, state or local law enforcement agencies must submit the Equitable Sharing Agreement and the Annual Certification Report to the Department of Justice. The submission of this report is a prerequisite to the approval of any equitable sharing request. Noncompliance may result in the denial of the agency's sharing request.

The Equitable Sharing Agreement binds its signatories to the statutes and guidelines that regulate the equitable sharing program and certifies that the Agency (Constable Precinct No.3) will comply with said guidelines and statutes. The Equitable Sharing Agreement stipulates that shared assets shall be used for law enforcement purposes as set forth in the current edition of the Justice Guide and the Treasury Guide. In addition, before the Constable transfers cash, property, or proceeds to other state or local law enforcement agencies, it must first verify with the Department of Justice or the Department of the Treasury, depending on the source of the funds, that the receiving agency is a current and compliant Equitable Sharing Program participant. The Equitable Sharing Agreement also stipulates that the Constable must agree to account separately for Federal equitable sharing funds received from the Department of Justice and the Department of the Treasury. Funds from state and local forfeitures and other sources must not be commingled with Federal equitable sharing funds. Actual signatures of approval are not required to be submitted along with the Equitable Sharing Report; however, the agencies must

HIDALGO COUNTY DISTRICT JUDGES

L. JAS. W. SINGLETERRY
JUDGE, 92ND D.C.

RODRIGO 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.

L. KENO YASQUEZ
JUDGE, 398TH D.C.

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

RENEE R. BETANCOURT
JUDGE, 449TH D.C.

obtain approval from the governing body. In addition, agencies should establish their own internal policies and procedures for obtaining signatures.

The report is due 60 days after the close of the requesting agency's fiscal year. Submission of the report also applies to any agency that had any unspent previously shared money in a holding account at any time during the fiscal year.

The Justice Fund and Treasury Fund balances for the year ended December 31, 2016 were \$11,720.77 and \$12,489.41, respectively. Expenditures for the Treasury Fund totaled \$12,413.75 (i.e., law enforcement equipment). Justice Funds were not expensed during the year ended December 31, 2016.

Justice Guide

The Justice Guide states that equitable sharing funds shall be used by law enforcement agencies for law enforcement purposes only. Equitable sharing funds may be used for any permissible agency expenditure and may be used by both sworn and non-sworn law enforcement personnel, except as noted in salaries. The following are examples of permissible expenditures: a.) law enforcement operations and investigations; b) law enforcement training and education; c) law enforcement, public safety, and detention facilities; d) law enforcement equipment; e) joint law enforcement/public safety operations; f) contracting for services; g) law enforcement travel and per diem; h) law enforcement awards and memorials; i) drug and gang education and other awareness programs; j) matching funds; k) transfers to other law enforcement agencies; and l) support of community based programs.

Equitable sharing funds may not be used to pay the salaries and benefits of sworn or non-sworn law enforcement personnel. However, equitable sharing funds may be used to pay salaries and benefits of current law enforcement officers and personnel in the following limited situations: 1) matching Federal grants; 2) overtime of officers and investigators; 3) salary of an officer hired to replace an officer assigned to a task force; and 4) specialized programs.

Treasury Guide

The Treasury Guide states that equitable sharing funds shall be used by law enforcement agencies for law enforcement purposes only. The following are examples of permissible expenditures: a) law enforcement operations and investigations; b) law enforcement training and education; c) law enforcement, public safety, and detention facilities; d) law enforcement equipment; e) joint law enforcement/public safety operations; f) contracting for services; g) law enforcement travel and per diem; h) law enforcement awards and memorials; i) drug and gang education and other awareness programs; j) matching funds; k) transfers to other law enforcement agencies; and l.) salaries in the following limited situations: 1. matching Federal grants; 2. overtime of officers, prosecutors, investigators; 3. salary of an officer hired to replace an officer assigned to a task force; 4. specialized programs; and 5. temporary or contractual appointments that do not exceed one year.

Scope and Methodology:

The scope of our review was limited to a review of the revenues and expenditures reported on the Annual Certification Report for the year ended December 31, 2016. Our review was not designed nor intended to be a detailed study of every relevant control system, procedure, or transaction. Accordingly, the opportunities for improvement presented in this letter may not be all-inclusive of areas where improvement could be made. The responsibility for sound internal controls rests with management.

More specifically, the following procedures were performed:

1. Generated revenue and expenditure reports from *alio* for the Constable's Justice and Treasury Funds and compared the reports to the Annual Certification Report to determine whether the revenues and expenditures reported agreed to those recorded in *alio*.
2. Reviewed all expenditures from the Constable's Justice and Treasury Funds to determine if the expenditures were incurred for law enforcement purposes pursuant to the Justice Guide and the Treasury Guide.

HIDALGO COUNTY DISTRICT JUDGES

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

PODOLFO DELGADO
JUDGE, 63RD 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, 312ND D.C.

NOE GONZALEZ
JUDGE, 370TH D.C.
OVERSEER

LETICIA LOPEZ
JUDGE, 388TH D.C.

L. KENO VARGAS
JUDGE, 398TH D.C.

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

RENEE R. BETANCOURT
JUDGE, 449TH D.C.

Conclusion:

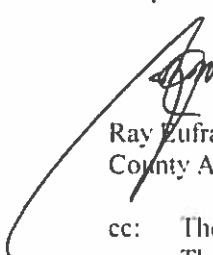
Based on the results of our review, we have determined that the revenues and expenditures reported on the Annual Certification Report for the Justice and Treasury Funds agreed to those recorded in *alio*. In addition, the expenditures from the Treasury Fund were incurred for law enforcement purposes pursuant to the Treasury Guide.

Recommendation:

Management should continue with the procedures in place to ensure that revenues and expenditures reported on the Annual Certification Report for Justice and Treasury Funds agree to those recorded in *alio*. In addition, management should continue with the procedures in place to ensure that expenditures are incurred for law enforcement purposes pursuant to the Justice and Treasury Guides.

If you have any questions, please call Vivian Garza, Internal Auditor II, at 318-2511 ext. 4654, Letty Chavez, Compliance Audit Supervisor, ext. 4651, Arcy B. Duran, Director of Audit, at ext. 4645, Linda Fong, First Assistant Auditor, at ext. 4668, or me at ext. 4604.

Respectfully,



Ray Zufracio, CPA
County Auditor

cc: The Honorable Ramon Garcia, County Judge
The Honorable David L. Fuentes, Commissioner Precinct 1
The Honorable Eduardo Cantu, Commissioner Precinct 2
The Honorable Jose M. Flores, Commissioner Precinct 3
The Honorable Joseph Palacios, Commissioner Precinct 4
Mr. Valde Guerra, County Executive Officer

HIDALGO COUNTY DISTRICT JUDGES

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

RODOLFO DELGADO
JUDGE, 13th D.C.

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

ROSIE GUERRA REYNA
JUDGE, 20th D.C.

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

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

NOE GONZALEZ
JUDGE, 37th D.C.
OVERSEER

LETICIA LOPEZ
JUDGE, 38th D.C.

L. KENO VASQUEZ
JUDGE, 39th D.C.

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

RENEE R. BETANCOURT
JUDGE, 44th D.C.

COUNTY of HIDALGO

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FAX: (956) 318-2577
WEBSITE: www.co.hidalgo.tx.us/auditor



EDINBURG, TEXAS 78539

February 21, 2017

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

Ref: 2016 Equitable Sharing Agreement and Certification
For the Year Ended December 31, 2016
Report No. 2017-16

Dear Constable Gaitan:

We have conducted a limited scope review of the Equitable Sharing Agreement and Certification Report for the year ended December 31, 2016. The objectives of the review were to:

1. Determine if the revenues and expenditures reported on the Annual Certification Report agreed to those recorded in *alio*, the County's financial accounting system; and
2. Determine if expenditures were incurred for law enforcement purposes pursuant to the Department of Treasury's Guide to Equitable Sharing for Foreign Countries and Federal, State, and Local Law Enforcement Agencies (Treasury Guide).

Background:

The Equitable Sharing Program is a Department of the Treasury program designed to enhance cooperation among Federal, state, and local law enforcement agencies through the sharing of proceeds resulting from Federal forfeitures. In order to become eligible, state or local law enforcement agencies must submit the Equitable Sharing Agreement and the Annual Certification Report to the Department of the Treasury. The submission of this report is a prerequisite to the approval of any equitable sharing request. Noncompliance may result in the denial of the agency's sharing request.

The Equitable Sharing Agreement binds its signatories to the statutes and guidelines that regulate the equitable sharing program and certifies that the Agency (Constable Precinct No. 4) will comply with said guidelines and statutes. The Equitable Sharing Agreement stipulates that shared assets shall be used for law enforcement purposes as set forth in the current edition of the Treasury Guide. In addition, before the Constable transfers cash, property, or proceeds to other state or local law enforcement agencies, it must first verify with the Department of the Treasury that the receiving agency is a current and compliant Equitable Sharing Program participant. The Equitable Sharing Agreement also stipulates that the Constable must agree to account separately for Federal equitable sharing funds received from the Department of the Treasury. Funds from state and local forfeitures and other sources must not be commingled with Federal equitable sharing funds. Actual signatures of approval are not required to be submitted along with the Equitable Sharing Report; however, the agencies must obtain approval from the governing body. In addition, agencies should establish their own internal policies and procedures for obtaining signatures.

The report is due 60 days after the close of the requesting agency's fiscal year. Submission of the report also applies to any agency that had any unspent previously shared money in a holding account at any time during the fiscal year.

The Constable's Treasury Fund balance for the year ended December 31, 2016 was \$36,496.79. There were no expenditures from the Treasury Fund. The Constable does not maintain a Justice Fund.

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 GUEPRA 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, 381ST D.C.

L. KENO FLORES
JUDGE, 381ST D.C.

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

RENEE R. BETANCOURT
JUDGE, 441ST D.C.

Treasury Guide

The Treasury Guide states that equitable sharing funds shall be used for only law enforcement purposes and are subject to laws, rules, regulations, and orders of the state or local jurisdiction governing the use of public funds available for law enforcement purposes. The following expenses are pre-approved as permissible uses of shared funds and property: a) activities calculated to enhance future investigations; b) law enforcement training; c) law enforcement equipment and operations; d) detention facilities; e) law enforcement facilities and equipment; f) awards and memorials; g) drug education and awareness programs; h) matching funds; i) pro rata funding; j) asset accounting and tracking; and, k) salaries in the following limited situations: 1) matching Federal grants; 2) overtime of officers and investigators; 3) salary of an officer hired to replace an officer assigned to a task force; and 4) specialized programs.

Scope and Methodology:

The scope of our review was limited to a review of the revenues and expenditures reported on the Annual Certification Report for the year ended December 31, 2016. Our review was not designed nor intended to be a detailed study of every relevant control system, procedure, or transaction. Accordingly, the opportunities for improvement presented in this letter may not be all-inclusive of areas where improvement could be made. The responsibility for sound internal controls rests with management.

More specifically, the following procedures were performed:

1. Generated revenue and expenditure reports from *alio* for the Constable's Treasury Fund and compared the reports to the Annual Certification Report to determine whether the revenues and expenditures reported agreed to those recorded in *alio*.
2. Reviewed all expenditures from the Constable's Treasury Fund to determine if the expenditures were incurred for law enforcement purposes pursuant to the Treasury Guide.

Conclusion:

Based on the results of our review, we have determined that the revenues and expenditures reported on the Annual Certification Report for the Treasury Fund agreed to those recorded in *alio*. There were no expenditures incurred.

Recommendation:

Management should continue with the procedures in place to ensure that revenues and expenditures reported on the Annual Certification Report for the Treasury Fund agree to those recorded in *alio*. In addition, management should continue with the procedures in place to ensure that expenditures are incurred for law enforcement purposes pursuant to the Treasury Guide.

If you have any questions, please call Letty Chavez, Compliance Audit Supervisor, at 318-2511 ext. 4651, Arcy B. Duran, 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: The Honorable Ramon Garcia, County Judge
The Honorable David L. Fuentes, Commissioner Precinct 1
The Honorable Eduardo Cantu, Commissioner Precinct 2
The Honorable Jose M. Flores, Commissioner Precinct 3
The Honorable Joseph Palacios, Commissioner Precinct 4
Mr. Valde Guerra, County Executive Officer

HIDALGO COUNTY DISTRICT JUDGES

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

RODOLFO DELBAO
JUDGE, 93RD D.C.

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

L. KENO VASQUEZ
JUDGE, 398TH D.C.

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

RENEE R. BETANCOURT
JUDGE, 448TH D.C.

COUNTY of HIDALGO

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FAX: (956) 318-2577
WEBSITE: www.co.hidalgo.tx.us/auditor



EDINBURG, TEXAS 78539

February 21, 2017

Honorable Ricardo Rodriguez, Criminal District Attorney
Hidalgo County Criminal District Attorney's Office
100 E. Cano, 2nd Floor
Edinburg, TX 78541

Ref: HIDTA's 2016 Equitable Sharing Agreement and Certification
For the Year Ended December 31, 2016
Report No. 2017-17

Dear Mr. Rodriguez:

We have conducted a limited scope review of the High Intensity Drug Trafficking Area (HIDTA) Equitable Sharing Agreement and Certification Report for the year ended December 31, 2016. The objectives of the review were to:

1. Determine if the revenues and expenditures reported on the Annual Certification Report agreed to those recorded in *alio*, the County's financial accounting system;
2. Determine if expenditures were incurred for law enforcement purposes pursuant to the Department of Justice's Guide to Equitable Sharing for State and Local Law Enforcement Agencies (Justice Guide) and the Department of the Treasury's Guide to Equitable Sharing for Foreign Countries and Federal, State, and Local Law Enforcement Agencies (Treasury Guide); and
3. Determine if obligations (purchase orders) or purchases of controlled equipment, if any, utilizing Department of Justice and Department of the Treasury funds were made only after approval was granted by the Department of Justice and Department of the Treasury, if applicable, pursuant to the recommendations under Executive Order 13688.

Background:

The Equitable Sharing Program is a Department of Justice program designed to enhance cooperation among Federal, state, and local law enforcement agencies through the sharing of proceeds resulting from Federal forfeitures. In order to become eligible, state or local law enforcement agencies must submit the Equitable Sharing Agreement and the Annual Certification Report to the Department of Justice. The submission of this report is a prerequisite to the approval of any equitable sharing request. Noncompliance may result in the denial of the agency's sharing request.

The Equitable Sharing Agreement binds its signatories to the statutes and guidelines that regulate the equitable sharing program and certifies that the Agency (HIDTA) will comply with said guidelines and statutes. The Equitable Sharing Agreement stipulates that shared assets shall be used for law enforcement purposes as set forth in the current edition of the Justice Guide and the Treasury Guide. In addition, before

HIDALGO COUNTY DISTRICT JUDGES

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

PODOLFO DELGADO
JUDGE, 93rd D.C.

J. R. "BOBBY" FLORES
JUDGE, 137th D.C.

ROSIE GUERRA PEYNA
JUDGE, 206th D.C.

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

MARCE RAMIREZ, JR.
JUDGE, 312th D.C.

NOE GONZALEZ
JUDGE, 370th D.C.
OVERSEER

LETICIA LOPEZ
JUDGE, 389th D.C.

L. KENO VASQUEZ
JUDGE, 398th D.C.

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

RENEE R. BETANCOURT
JUDGE, 449th D.C.

HIDTA transfers cash, property, or proceeds to other state or local law enforcement agencies, it must first verify with the Department of Justice or the Department of the Treasury, depending on the source of the funds, that the receiving agency is a current and compliant Equitable Sharing Program participant. The Equitable Sharing Agreement also stipulates that HIDTA must agree to account separately for Federal equitable sharing funds received from the Department of Justice and the Department of the Treasury. Funds from state and local forfeitures and other sources must not be commingled with Federal equitable sharing funds. Actual signatures of approval are not required to be submitted along with the Equitable Sharing Report; however, the agencies must obtain approval from the governing body. In addition, agencies should establish their own internal policies and procedures for obtaining signatures.

The report is due 60 days after the close of the requesting agency's fiscal year. Submission of the report also applies to any agency that had any unspent previously shared money in a holding account at any time during the fiscal year.

HIDTA's Justice Fund and Treasury Fund balances for the year ended December 31, 2016 were \$529,374.99 and \$714,766.16, respectively. Expenditures for HIDTA's Justice Fund and Treasury Fund totaled \$73,733.26 and \$245,818.41, respectively (i.e., law enforcement equipment, law enforcement facilities, and training and education).

Justice Guide

The Justice Guide states that equitable sharing funds shall be used by law enforcement agencies for law enforcement purposes only. Equitable sharing funds may be used for any permissible agency expenditure and may be used by both sworn and non-sworn law enforcement personnel, except as noted in salaries. The following are examples of permissible expenditures: a.) law enforcement operations and investigations; b) law enforcement training and education; c) law enforcement, public safety, and detention facilities; d) law enforcement equipment; e) joint law enforcement/public safety operations; f) contracting for services; g) law enforcement travel and per diem; h) law enforcement awards and memorials; i) drug and gang education and other awareness programs; j) matching funds; k) transfers to other law enforcement agencies; and l) support of community based programs.

Equitable sharing funds may not be used to pay the salaries and benefits of sworn or non-sworn law enforcement personnel. However, equitable sharing funds may be used to pay salaries and benefits of current law enforcement officers and personnel in the following limited situations: 1) matching Federal grants; 2) overtime of officers and investigators; 3) salary of an officer hired to replace an officer assigned to a task force; and 4) specialized programs.

Treasury Guide

The Treasury Guide states that equitable sharing funds shall be used by law enforcement agencies for law enforcement purposes only. The following are examples of permissible expenditures: a) law enforcement operations and investigations; b) law enforcement training and education; c) law enforcement, public safety, and detention facilities; d) law enforcement equipment; e) joint law enforcement/public safety operations; f) contracting for services; g) law enforcement travel and per diem; h) law enforcement awards and memorials; i) drug and gang education and other awareness programs; j) matching funds; k) transfers to other law enforcement agencies; and l.) salaries in the following limited situations: 1. matching Federal grants; 2. overtime of officers, prosecutors, investigators; 3. salary of an officer hired to replace an officer assigned to a task force; 4. specialized programs; and 5. temporary or contractual appointments that do not exceed one year.

Executive Order 13688

On January 16, 2015, President Barack Obama issued Executive Order 13688, "Federal Support for Local Law Enforcement Equipment Acquisition" (Executive Order), to identify actions that can improve Federal

HIDALGO COUNTY DISTRICT JUDGES

LARRY M. SINGLETERRY
JUDGE, 97th D.C.

RODOLFO DELGADO
JUDGE, 97th 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, 379th D.C.
OVERSEER

LETICIA LOPEZ
JUDGE, 389th D.C.

L. KENO VASQUEZ
JUDGE, 398th D.C.

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

RENEE R. BETANCOURT
JUDGE, 448th D.C.

support for the appropriate use, acquisition, and transfer of controlled equipment by State, local, and Tribal law enforcement agencies. The Executive Order created an interagency Law Enforcement Equipment Working Group (Working Group) to identify agency actions that can improve Federal support for the acquisition of controlled equipment by Law Enforcement Agencies (LEA). The Working Group was tasked with providing recommendations regarding actions that can be taken to improve the provision of Federal support for the acquisition of controlled equipment by the LEA.

The recommendations, pursuant to Executive Order 13688, include a list of prohibited equipment and a list of controlled equipment. The prohibited equipment list identifies equipment that LEAs are not allowed to purchase with Federal funds and includes: tracked armored vehicles; weaponized aircraft, vessels, and vehicles of any kind; firearms of .50-caliber or higher; ammunition of .50-caliber or higher; grenade launchers; bayonets; and camouflage uniforms. The controlled equipment list identifies categories of equipment that law enforcement agencies may acquire with Federal funds after approval has been granted by the funding Federal agency. The controlled equipment list includes several items such as Specialized Firearms under .50-Caliber and Ammunition under .50-Caliber. Specialized Firearms are weapons and corresponding ammunition for specialized operations or assignment. Service issued handguns, rifles, or shotguns that are under .50 caliber and ammunition for the service issued weapons that are issued or approved by the agency to be used during the course of regularly assigned duties are excluded from the controlled equipment list.

Scope and Methodology:

The scope of our review was limited to a review of the revenues and expenditures reported on the Annual Certification Report for the year ended December 31, 2016. Our review was not designed nor intended to be a detailed study of every relevant control system, procedure, or transaction. Accordingly, the opportunities for improvement presented in this letter may not be all-inclusive of areas where improvement could be made. The responsibility for sound internal controls rests with management.

More specifically, the following procedures were performed:

1. Generated revenue and expenditure reports from *alio* for HIDTA's Justice and Treasury Funds and compared the reports to the Annual Certification Report to determine whether the revenues and expenditures reported agreed to those recorded in *alio*.
2. Reviewed all expenditures from HIDTA's Justice and Treasury Funds to determine if the expenditures were incurred for law enforcement purposes pursuant to the Justice Guide and the Treasury Guide.
3. Reviewed obligations (purchase orders) or purchases of controlled equipment utilizing Justice and Treasury Funds to determine if they were made only after approval was granted by the Department of Justice and Department of the Treasury, if applicable, pursuant to the recommendations under Executive Order 13688.

Conclusion:

Based on the results of our review, we have determined that the revenues and expenditures reported on the Annual Certification Report for the Justice and Treasury Funds agreed to those recorded in *alio*. In addition, all expenditures from the Justice and Treasury Funds were incurred for law enforcement purposes pursuant to the Justice and Treasury Guides.

On November 1, 2016, HIDTA purchased ammunition for a 40 Smith & Wesson handgun (.40 caliber) with Treasury Funds. Approval from the Department of Treasury was not requested prior to obligating or purchasing the handguns. According to HIDTA staff, the purchase of the ammunition did not require approval. Pursuant to the recommendations issued under Executive Order 13688, service issued handguns, rifles, or shotguns and ammunition for the service issued weapons that are issued or approved by the agency

HIDALGO COUNTY DISTRICT JUDGES

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

RODOLFO DELGADO
JUDGE, 13TH D.C.

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

ROSE GUERRA REYNA
JUDGE, 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.

L. KENO VASQUEZ
JUDGE, 398TH D.C.

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

RENEE R. BETANCOURT
JUDGE, 448TH D.C.

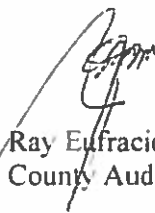
to be used during the course of regularly assigned duties are excluded from the list of controlled equipment that require approval from the funding agency prior to obligating or spending Justice or Treasury Funds.

Recommendation:

Management should continue with the procedures in place to ensure that revenues and expenditures reported on the Annual Certification Report for the Justice and Treasury Funds agree to those recorded in *alio*. In addition, management should continue with the procedures in place to ensure that expenditures are incurred for law enforcement purposes pursuant to the Justice and Treasury Guides.

If you have any questions, please call Reynaldo Cantu III, Internal Auditor II, at 318-2511 ext. 4653, Letty Chavez, Compliance Audit Supervisor, ext. 4651, Arcy B. Duran, 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: The Honorable Ramon Garcia, County Judge
The Honorable David L. Fuentes, Commissioner Precinct 1
The Honorable Eduardo Cantu, Commissioner Precinct 2
The Honorable Jose M. Flores, Commissioner Precinct 3
The Honorable Joseph Palacios, Commissioner Precinct 4
Mr. Valde Guerra, County Executive Officer

HIDALGO COUNTY DISTRICT JUDGES

LUIS M. SAGLETERRY
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.

MOE GONZALEZ
JUDGE, 370TH D.C.
OVERSEER

LETICIA LOPEZ
JUDGE, 381ST D.C.

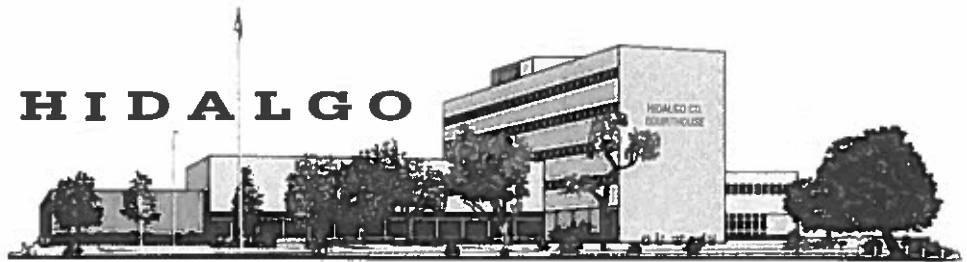
L. KENO VASQUEZ
JUDGE, 398TH D.C.

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

RENEE R. BETANCOURT
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

February 21, 2017

Honorable Ricardo Rodriguez, Jr.
Hidalgo County Criminal District Attorney
100 E. Cano, 2nd Floor
Edinburg, TX 78539

Ref: District Attorney's Office - 2016 Equitable Sharing Agreement and Certification
For the Year Ended December 31, 2016
Report No. 2017-18

Dear Mr. Rodriguez:

We have conducted a limited scope review of the District Attorney's Office Equitable Sharing Agreement and Certification Report for the year ended December 31, 2016. The objectives of the review were to:

1. Determine if the revenues and expenditures reported on the Annual Certification Report agreed to those recorded in *alio*, the County's financial accounting system; and
2. Determine if expenditures were incurred for law enforcement purposes pursuant to the Department of Justice's Guide to Equitable Sharing for State and Local Law Enforcement Agencies (Justice Guide).

Background:

The Equitable Sharing Program is a Department of Justice program designed to enhance cooperation among Federal, state, and local law enforcement agencies through the sharing of proceeds resulting from Federal forfeitures. In order to become eligible, state or local law enforcement agencies must submit the Equitable Sharing Agreement and the Annual Certification Report to the Department of Justice. The submission of this report is a prerequisite to the approval of any equitable sharing request. Noncompliance may result in the denial of the agency's sharing request.

The Equitable Sharing Agreement binds its signatories to the statutes and guidelines that regulate the equitable sharing program and certifies that the Agency (District Attorney's Office) will comply with said guidelines and statutes. The Equitable Sharing Agreement stipulates that shared assets shall be used for law enforcement purposes as set forth in the current edition of the Justice Guide. In addition, before the District Attorney's Office transfers cash, property, or proceeds to other state or local law enforcement agencies, it must first verify with the Department of Justice that the receiving agency is a current and compliant Equitable Sharing Program participant. The Equitable Sharing Agreement also stipulates that the District Attorney's Office must agree to account separately for Federal equitable sharing funds received from the Department of Justice. Funds from state and local forfeitures and other sources must not be commingled with Federal equitable sharing funds. Actual signatures of approval are not required to be submitted along with the Equitable Sharing Report; however, the agencies must obtain approval from the governing body. In addition, agencies should establish their own internal policies and procedures for obtaining signatures.

HIDALGO COUNTY DISTRICT JUDGES

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

RICARDO DELGADO
JUDGE, 32ND D.C.

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

ROSE RUEPRA-SZYNA
JUDGE, 206TH D.C.

JUAN R. PARTIDA
JUDGE, 215TH D.C.

MARIO E. RAMIREZ, JR.
JUDGE, 32ND D.C.

NOE GONZALEZ
JUDGE, 370TH D.C.
OVERSEER

LETICIA LOPEZ
JUDGE, 389TH D.C.

L. KENO FLORES
JUDGE, 398TH D.C.

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

RENEE R. BETANCOURT
JUDGE, 448TH D.C.

The report is due 60 days after the close of the requesting agency's fiscal year. Submission of the report also applies to any agency that had any unspent previously shared money in a holding account at any time during the fiscal year.

The District Attorney's Office Justice Fund balance for the year ended December 31, 2016 was \$159,358.43. Expenditures for the District Attorney's Office Justice Fund totaled \$25,348.32 for training and education, law enforcement equipment, and law enforcement travel and per diem. The District Attorney's Office does not maintain a Treasury Fund.

Justice Guide

The Justice Guide states that equitable sharing funds shall be used by law enforcement agencies for law enforcement purposes only. Equitable sharing funds may be used for any permissible agency expenditure and may be used by both sworn and non-sworn law enforcement personnel, except as noted in salaries. The following are examples of permissible expenditures: a.) law enforcement operations and investigations; b) law enforcement training and education; c) law enforcement, public safety, and detention facilities; d) law enforcement equipment; e) joint law enforcement/public safety operations; f) contracting for services; g) law enforcement travel and per diem; h) law enforcement awards and memorials; i) drug and gang education and other awareness programs; j) matching funds; k) transfers to other law enforcement agencies; and l) support of community based programs.

Equitable sharing funds may not be used to pay the salaries and benefits of sworn or non-sworn law enforcement personnel. However, equitable sharing funds may be used to pay salaries and benefits of current law enforcement officers and personnel in the following limited situations: 1) matching Federal grants; 2) overtime of officers and investigators; 3) salary of an officer hired to replace an officer assigned to a task force; and 4) specialized programs.

Scope and Methodology:

The scope of our review was limited to a review of the revenues and expenditures reported on the Annual Certification Report for the year ended December 31, 2016. Our review was not designed nor intended to be a detailed study of every relevant control system, procedure, or transaction. Accordingly, the opportunities for improvement presented in this letter may not be all-inclusive of areas where improvement could be made. The responsibility for sound internal controls rests with management.

More specifically, the following procedures were performed:

1. Generated revenue and expenditure reports from *alio* for the District Attorney's Office Justice Fund and compared the reports to the Annual Certification Report to determine whether the revenues and expenditures reported agreed to those recorded in *alio*.
2. Reviewed all expenditures from the District Attorney's Office Justice Fund to determine if the expenditures were incurred for law enforcement purposes pursuant to the Justice Guide.

Conclusion:

Based on the results of our review, we have determined that the revenues and expenditures reported on the Annual Certification Report for the Department of Justice Fund agreed to those recorded in *alio*. In addition, all expenditures from the Department of Justice Fund were incurred for law enforcement purposes pursuant to the Justice Guide.

Recommendation:

Management should continue with the procedures in place to ensure that revenues and expenditures reported on the Annual Certification Report for the Department of Justice Fund agree to those recorded in *alio*. In addition, management should continue with the procedures in place to ensure that expenditures are incurred for law enforcement purposes pursuant to the Justice Guide.

HIDALGO COUNTY DISTRICT JUDGES

LUIS M. SINGLETERRY
JUDGE, 52ND 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, 388TH D.C.

L. KENO VASQUEZ
JUDGE, 396TH D.C.

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

RENEE R. BETANCOURT
JUDGE, 448TH D.C.

The Honorable Ricardo Rodriguez, Jr.
February 21, 2017
Page 3 of 3

If you have any questions, please call Letty Chavez, Compliance Audit Supervisor, at 318-2511 ext. 4651, Arcy B. Duran, 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: The Honorable Ramon Garcia, County Judge
The Honorable David L. Fuentes, Commissioner Precinct 1
The Honorable Eduardo Cantu, Commissioner Precinct 2
The Honorable Jose M. Flores, Commissioner Precinct 3
The Honorable Joseph Palacios, Commissioner Precinct 4
Mr. Valde Guerra, County Executive Officer

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, 273RD D.C.

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

NOE GONZALEZ
JUDGE, 370TH D.C.
OVERSEER

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JUDGE, 389TH D.C.

L. KENO VASQUEZ
JUDGE, 394TH D.C.

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

RENEE R. BETANCOURT
JUDGE, 449TH D.C.

COUNTY of HIDALGO

HIDALGO COUNTY AUDITOR'S OFFICE
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PHONE: (956) 318-2511
FAX: (956) 318-2577
WEBSITE: www.co.hidalgo.tx.us/auditor



EDINBURG, TEXAS 78539

February 21, 2017

Honorable J.E. "Eddie" Guerra, Sheriff
Hidalgo County Sheriff's Office
711 El Cibolo Rd.
Edinburg, TX 78539

Ref: 2016 Equitable Sharing Agreement and Certification
For the Year Ended December 31, 2016
Report No. 2017-19

Dear Sheriff Guerra:

We have conducted a limited scope review of the Equitable Sharing Agreement and Certification Report for the year ended December 31, 2016. The objectives of the review were to:

1. Determine if the revenues and expenditures reported on the Annual Certification Report agreed to those recorded in *alio*, the County's financial accounting system;
2. Determine if expenditures were incurred for law enforcement purposes pursuant to the Department of Justice's Guide to Equitable Sharing for State and Local Law Enforcement Agencies (Justice Guide) and the Department of the Treasury's Guide to Equitable Sharing for Foreign Countries and Federal, State, and Local Law Enforcement Agencies (Treasury Guide); and
3. Determine if obligations (purchase orders) or purchases of controlled equipment, if any, utilizing Department of Justice and Department of the Treasury funds were made only after approval was granted by the Department of Justice and Department of the Treasury, if applicable, pursuant to the recommendations under Executive Order 13688.

Background:

The Equitable Sharing Program is a Department of Justice program designed to enhance cooperation among Federal, state, and local law enforcement agencies through the sharing of proceeds resulting from Federal forfeitures. In order to become eligible, state or local law enforcement agencies must submit the Equitable Sharing Agreement and the Annual Certification Report to the Department of Justice. The submission of this report is a prerequisite to the approval of any equitable sharing request. Noncompliance may result in the denial of the agency's sharing request.

The Equitable Sharing Agreement binds its signatories to the statutes and guidelines that regulate the equitable sharing program and certifies that the Agency (Sheriff's Office) will comply with said guidelines and statutes. The Equitable Sharing Agreement stipulates that shared assets shall be used for law enforcement purposes as set forth in the current edition of the Justice Guide and the Treasury Guide. In addition, before the Sheriff's Office transfers cash, property, or proceeds to other state or local law enforcement agencies, it must first verify with the Department of Justice or the Department of the Treasury, depending on the source of the funds, that the receiving agency is a current and compliant Equitable Sharing Program participant. The Equitable Sharing Agreement also

HIDALGO COUNTY DISTRICT JUDGES

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

RODOLFO DE GADO
JUDGE, 12th D.C.

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

ROSE GUERRA SILVA
JUDGE, 10th D.C.

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

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

NCE GONZALEZ
JUDGE, 37th D.C.
OVERSEER

LETICIA LOPEZ
JUDGE, 38th D.C.

L. KEMO VASQUEZ
JUDGE, 39th D.C.

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

RENEE R. BETANCOURT
JUDGE, 44th D.C.

stipulates that the Sheriff's Office must agree to account separately for Federal equitable sharing funds received from the Department of Justice and the Department of the Treasury. Funds from state and local forfeitures and other sources must not be commingled with Federal equitable sharing funds. Actual signatures of approval are not required to be submitted along with the Equitable Sharing Report; however, the agencies must obtain approval from the governing body. In addition, agencies should establish their own internal policies and procedures for obtaining signatures.

The report is due 60 days after the close of the requesting agency's fiscal year. Submission of the report also applies to any agency that had any unspent previously shared money in a holding account at any time during the fiscal year.

The Sheriff's Justice Fund and Treasury Fund balances for the year ended December 31, 2016 were \$1,229,170.45 and \$396,550.59, respectively. Expenditures for the Justice Fund and Treasury Fund totaled \$233,581.41 and \$365,726.91, respectively (i.e., law enforcement equipment, law enforcement facilities, and training and education).

Justice Guide

The Justice Guide states that equitable sharing funds shall be used by law enforcement agencies for law enforcement purposes only. Equitable sharing funds may be used for any permissible agency expenditure and may be used by both sworn and non-sworn law enforcement personnel, except as noted in salaries. The following are examples of permissible expenditures: a.) law enforcement operations and investigations; b) law enforcement training and education; c) law enforcement, public safety, and detention facilities; d) law enforcement equipment; e) joint law enforcement/public safety operations; f) contracting for services; g) law enforcement travel and per diem; h) law enforcement awards and memorials; i) drug and gang education and other awareness programs; j) matching funds; k) transfers to other law enforcement agencies; and l) support of community based programs.

Equitable sharing funds may not be used to pay the salaries and benefits of sworn or non-sworn law enforcement personnel. However, equitable sharing funds may be used to pay salaries and benefits of current law enforcement officers and personnel in the following limited situations: 1) matching Federal grants; 2) overtime of officers and investigators; 3) salary of an officer hired to replace an officer assigned to a task force; and 4) specialized programs.

Treasury Guide

The Treasury Guide states that equitable sharing funds shall be used by law enforcement agencies for law enforcement purposes only. The following are examples of permissible expenditures: a) law enforcement operations and investigations; b) law enforcement training and education; c) law enforcement, public safety, and detention facilities; d) law enforcement equipment; e) joint law enforcement/public safety operations; f) contracting for services; g) law enforcement travel and per diem; h) law enforcement awards and memorials; i) drug and gang education and other awareness programs; j) matching funds; k) transfers to other law enforcement agencies; and l.) salaries in the following limited situations: 1. matching Federal grants; 2. overtime of officers, prosecutors, investigators; 3. salary of an officer hired to replace an officer assigned to a task force; 4. specialized programs; and 5. temporary or contractual appointments that do not exceed one year.

Executive Order 13688

On January 16, 2015, President Barack Obama issued Executive Order 13688, "Federal Support for Local Law Enforcement Equipment Acquisition" (Executive Order), to identify actions that can improve Federal support for the appropriate use, acquisition, and transfer of controlled equipment by State, local, and Tribal law enforcement agencies. The Executive Order created an interagency Law Enforcement Equipment Working Group (Working Group) to identify agency actions that can improve Federal support for the acquisition of controlled equipment by Law Enforcement Agencies (LEA). The Working Group was tasked with providing recommendations regarding actions that can be taken to improve the provision of Federal support for the acquisition of controlled equipment by the LEA.

HIDALGO COUNTY DISTRICT JUDGES

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

RODOLFO DELGADO
JUDGE, 19th D.C.

J. R. "BOBBY" FLORES
JUDGE, 17th D.C.

ROSE GUERRA REYNA
JUDGE, 20th D.C.

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

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

NOE GONZALEZ
JUDGE, 37th D.C.
OVERSEER

LETICIA LOPEZ
JUDGE, 38th D.C.

L. KENO VASQUEZ
JUDGE, 39th D.C.

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

RENEE R. BETANCOURT
JUDGE, 44th D.C.

The recommendations, pursuant to Executive Order 13688, include a list of prohibited equipment and a list of controlled equipment. The prohibited equipment list identifies equipment that LEAs are not allowed to purchase with Federal funds and includes: tracked armored vehicles; weaponized aircraft, vessels, and vehicles of any kind; firearms of .50-caliber or higher; ammunition of .50-caliber or higher; grenade launchers; bayonets; and camouflage uniforms. The controlled equipment list identifies categories of equipment that law enforcement agencies may acquire with Federal funds after approval has been granted by the funding Federal agency. The controlled equipment list includes several items such as Specialized Firearms under .50-Caliber and Ammunition under .50-Caliber. Specialized Firearms are weapons and corresponding ammunition for specialized operations or assignment. Service issued handguns, rifles, or shotguns that are under .50 caliber and are issued or approved by the agency to be used during the course of regularly assigned duties are excluded from the controlled equipment list.

Scope and Methodology:

The scope of our review was limited to a review of the revenues and expenditures reported on the Annual Certification Report for the year ended December 31, 2016. Our review was not designed nor intended to be a detailed study of every relevant control system, procedure, or transaction. Accordingly, the opportunities for improvement presented in this letter may not be all-inclusive of areas where improvement could be made. The responsibility for sound internal controls rests with management.

More specifically, the following procedures were performed:

1. Generated revenue and expenditure reports from *alio* for the Sheriff's Justice and Treasury Funds and compared the reports to the Annual Certification Report to determine whether the revenues and expenditures reported agreed to those recorded in *alio*.
2. Reviewed all expenditures from the Sheriff's Justice and Treasury Funds to determine if the expenditures were incurred for law enforcement purposes pursuant to the Justice Guide and the Treasury Guide.
3. Reviewed obligations (purchase orders) or purchases of controlled equipment utilizing Justice and Treasury Funds to determine if they were made only after approval was granted by the Department of Justice and Department of the Treasury, if applicable, pursuant to the recommendations under Executive Order 13688.

Conclusion:

Based on the results of our review, we have determined that the revenues and expenditures reported on the Annual Certification Report for the Justice and Treasury Funds agreed to those recorded in *alio*. In addition, all expenditures from the Justice and Treasury Funds were incurred for law enforcement purposes pursuant to the Justice and Treasury Guides.

On March 1, 2016, the Hidalgo County Sheriff's Office purchased firearms (Glock G30 Gen IV GNS) with Justice Funds. Approval from the Department of Justice was not requested prior to obligating or purchasing the glock handguns. According to the Sheriff's Office Administration Division Chief, the purchase of the glock handguns did not require approval since they are service issued handguns. Pursuant to the recommendations issued under Executive Order 13688, service issued handguns, rifles, or shotguns that are issued or approved by the agency to be used during the course of regularly assigned duties are excluded from the list of controlled equipment that require approval from the funding agency prior to obligating or spending Justice or Treasury Funds.

Recommendation:

Management should continue with the procedures in place to ensure that revenues and expenditures reported on the Annual Certification Report for the Justice and Treasury Funds agree to those recorded in *alio*. In addition, management should continue with the procedures in place to ensure that expenditures are incurred for law enforcement purposes pursuant to the Justice and Treasury Guides.

HIDALGO COUNTY DISTRICT JUDGES

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

RODOLFO DELGADO
JUDGE, 12TH D.C.

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

ROSE GUERRA REYNA
JUDGE, 20TH D.C.

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

MARIO E. RAMIREZ, JR.
JUDGE, 32ND D.C.

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OVERSEER

LETICIA LOPEZ
JUDGE, 38TH D.C.

L. KENO VASQUEZ
JUDGE, 39TH D.C.

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

RENEE R. BETANCOURT
JUDGE, 44TH D.C.

If you have any questions, please call Reynaldo Cantu III, Internal Auditor II, at 318-2511 ext. 4653, Letty Chavez, Compliance Audit Supervisor, ext. 4651, Arcy B. Duran, 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: The Honorable Ramon Garcia, County Judge
The Honorable David L. Fuentes, Commissioner Precinct 1
The Honorable Eduardo Cantu, Commissioner Precinct 2
The Honorable Jose M. Flores, Commissioner Precinct 3
The Honorable Joseph Palacios, Commissioner Precinct 4
Mr. Valde Guerra, County Executive Officer

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.

L. KENO VASQUEZ
JUDGE, 398TH D.C.

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

RENEE R. BETANCOURT
JUDGE, 449TH D.C.