

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

July 6, 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	\$ 37,743.00	April 2017 Monthly Report/Letter
Mr. Homero Garza, Fire Marshal	\$ 13,544.13	May 2017 Monthly Report/Letter
Mr. Eduardo Olivarez, Chief Administrator Officer Hidalgo County Health and Human Services Department	\$ 30,200.00	May 2017 Monthly Report/Letter
Ms. Angie Chapa, Law Librarian	\$ 1,250.00	April 2017 Monthly Report/Letter
Ms. Angie Chapa, Law Librarian	\$ 1,543.25	May 2017 Monthly Report/Letter
The Hon. David Fuentes, Commissioner Precinct No. 1	\$ 32,050.00	April 2017 Monthly Report/Letter Sanitation Program
The Hon. David Fuentes, Commissioner Precinct No. 1	\$ 30,750.00	May 2017 Monthly Report/Letter Sanitation Program
The Hon. Jose M. Flores, Commissioner Precinct No. 3	\$ 6,312.00	April 2017 Monthly Report/Letter Anzalduas Park
The Hon. Jose M. Flores, Commissioner Precinct No. 3	\$ 1,416.00	May 2017 Monthly Report/Letter Anzalduas Park
The Hon. Jose M. Flores, Commissioner Precinct No. 3	\$ 40,000.00	May 2017 Monthly Report/Letter Sanitation Program
The Hon. Joseph Palacios, Commissioner Precinct No. 4	\$ 36,900.00	April 2017 Monthly Report/Letter Sanitation Program
The Hon. Celestino Avila Jr. Constable Precinct No. 1	\$ 1,475.00	May 2017 Monthly Report/Letter
The Hon. Martin Cantu, Constable Precinct No. 2	\$ 17,251.50	May 2017 Monthly Report/Letter
The Hon. Lazaro Gallardo, Constable Precinct No. 3	\$ 7,445.00	April 2017 Monthly Report/Letter
The Hon. Lazaro Gallardo, Constable Precinct No. 3	\$ 3,955.00	May 2017 Monthly Report/Letter
The Hon. Atanacio Gaitan Jr. Constable Precinct No. 4	\$ 805.00	April 2017 Monthly Report/Letter
The Hon. Atanacio Gaitan Jr. Constable Precinct No. 4	\$ 1,175.00	May 2017 Monthly Report/Letter
The Hon. Eddie Guerra, Hidalgo County Sheriff	\$ 93,565.59	May 2017 Monthly Report/Letter Fee Report

HIDALGO COUNTY DISTRICT JUDGES

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

RODOLFO DELGADO
 JUDGE, 83RD D.C.

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

ROSÉ GUERRA REYNA
 JUDGE, 208TH D.C.

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

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

NOÉ GONZALEZ
 JUDGE, 370TH D.C.
 OVERSEER

LETICIA LOPEZ
 JUDGE, 318TH D.C.

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

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

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

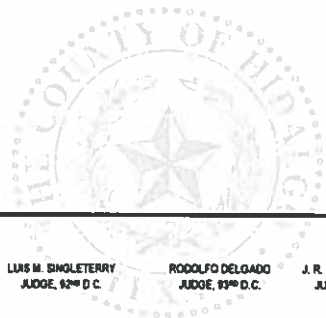
Department	Description
The Hon. Eddie Guerra, Hidalgo County Sheriff	Review of Sheriff's Regular Trust Fund Financial Statements For the months ended March 31, 2017 and April 30, 2017
The Hon. Eddie Guerra, Hidalgo County Sheriff	Review of Sheriff's Investigation Fund Financial Statements For the months ended March 31, 2017 and April 30, 2017
The Hon. Eddie Guerra, Hidalgo County Sheriff	Review of Sheriff's Fee Account Financial Statements For the months of March 2017 and April 2017
The Hon. Eddie Guerra, Hidalgo County Sheriff	Audit of Jail Commissary Account For the year ended December 31, 2016 Audit No. 2017-01
The Hon. Ricardo Rodriguez, Jr. Hidalgo County Criminal District Attorney	Review of the HIDTA Financial Statements For the months of February 2017 through April 2017
The Hon. Ricardo Rodriguez, Jr. Hidalgo County Criminal District Attorney	Review of Hot Checks Processing Fees Report and Supporting Documentation For the Month of March 2017
The Hon. Ricardo Rodriguez, Jr. Hidalgo County Criminal District Attorney	Review of Hot Checks Processing Fees Report and Supporting Documentation For the Month of April 2017
The Hon. Pablo Villarreal, Jr., RTA Hidalgo County Tax Assessor/Collector	Review of Delinquent Tax Attorney Payment Request-April 2017 Report No. 2017-33
The Hon. Pablo Villarreal, Jr., RTA Hidalgo County Tax Assessor/Collector	Review of Delinquent Tax Attorney Payment Request-May 2017 Report No. 2017-34

Respectfully,



Ray Dufracio, CPA
Hidalgo County Auditor

Attachments



HIDALGO COUNTY DISTRICT JUDGES

LUIS M. SINGLETERRY
JUDGE, 62ND D.C.

RODOLFO DELGADO
JUDGE, 67TH D.C.

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

ROSE GUERRA REYNA
JUDGE, 266TH D.C.

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

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JUDGE, 332ND D.C.

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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: **APRIL 2017**

PAGE 1 OF 6

Part I: RECAP OF COLLECTIONS

A. TOTAL CASH COLLECTED		\$ 37,743.00
1 HELD IN ESCROW		
a. EDINBURG	\$ 19,500.00 ^{X3}	
b. MISSION	\$ -	
c. WESLACO	\$ -	\$ 19,500.00 ^X
2 UTILITY CERTIFICATE FEE		
a. EDINBURG	\$ 5,760.00 ^{X3}	
b. MISSION	\$ 3,660.00 ^{X4}	
c. WESLACO	\$ 6,630.00 ^{X5}	\$ 16,050.00 ^X
3 SUBDIVISION FEES		
a. EDINBURG	\$ 2,193.00 ^{X2/X3}	
b. MISSION	\$ -	
c. WESLACO	\$ -	\$ 2,193.00 ^X

AUDITED BY: THE HIDALGO
COUNTY AUDITOR'S OFFICE
DATE: 5/21/17
J. C. [Signature]

TOTAL AMOUNT DUE TO THE COUNTY TREASURER: **\$ 37,743.00 ^X**

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	\$ 19,500.00 ^{From X3}
Other-Held in Escrow			1100-211-00-000-026-0-000	\$ -
Utility Subdivision Fees	LGC § 232.028(g) 8/7/07 CT Approval	\$30	1100-341-30-210-003-0-000	\$ 16,050.00 ^{From X3, X4, X5}
Subdivision Fees	LGC § 232.0021 11/29/2011 CT	Varies per acreage	1100-341-30-210-001-0-000	\$ 2,193.00 ^{From X3}
TOTAL AMOUNT DUE TO THE COUNTY TREASURER:				\$ 37,743.00 ^X

variance should => "0"

PREPARED BY: *[Signature]* DATE PREPARED: May 15, 2017

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

RECEIVED

MAY 15 2017

[Signature]

DIRECTOR OF PLANNING DATE 5-15-17

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

Part III: SUMMARY OF FEES COLLECTED

1 HELD IN ESCROW

a. 1/3 PAVING	\$	-
b. SEPTIC TANK	\$	19,500.00
c. OTHER	\$	-

\$ 19,500.00

\$ 16,050.00

} From X1

2 UTILITY CERTIFICATE FEE

3 SUBDIVISION FEES

a. FILING/REVIEW FEE	\$	790.00	
b. 2% INSPECTION FEE	\$	1,147.00	From X3
c. MAPS	\$	56.00	From X3
d. SUBD. RULES BOOK	\$	-	\$ 2,193.00
e. OTHER	\$	200.00	X3

TOTAL AMOUNT COLLECTED

\$ 37,743.00

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EDINBURG, TEXAS 78539

June 6, 2017

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

Re: Review of the Planning Department's *Monthly Fees Report*
For the month of April 2017

Dear Mr. Arredondo:

We conducted a limited scope review of the Planning Department's *Monthly Fees Report* and supporting documentation for the month of April 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 the review was limited to collections reported by your office on the *Monthly Fees Report* for the month of April 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 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, 128th D.C.

ROSE GUERRA REYNA
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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 financial institution 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: 1.) Total receipts issued by the department; 2.) Total deposits made with the financial institution; and 3.) Total receipts issued by the County Treasurer.
- Verified that the receipts issued and the *Monthly Fees Report* were properly completed.

Conclusion:

Total collections for the month of April 2017 were \$37,743.00. Based on the results of our review, we have concluded that fees collected were generally properly accounted and reported.

If you have any questions, please contact Corina Martinez, Internal Auditor I, at 318-2511 ext. 4624, 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

RODOLFO DELGADO
JUDGE, 13TH D.C

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

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JUDGE, 449TH D.C

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

	APPLICANT	RECEIPT	☑	☑	☑	TYPE OF	TREASURER	AMOUNTS
DATE	NAME	NUMBER	Cash	Check	MO	SERVICE	RECEIPT	DUE TO
								COUNTY
05/01/17	RAMONA MEDRANO	15552A		X✓		BURN PERMIT Δ	210128 A	\$25.00 A
05/01/17	ARMANDO ARISTA	15553A	X✓			BURN PERMIT X	210128 A	\$25.00 A
05/01/17	GLORIA FRAIRE	15554A		X✓		BURN PERMIT A	210128 A	\$25.00 A
05/01/17	YOLANDA ALANIZ	15555A	X✓			BURN PERMIT A	210128 A	\$25.00 A
05/01/17	NATALIA VARGAS	15556A		X✓		BURN PERMIT Δ	210128 A	\$25.00 A
05/01/17	MARICELA TREVIÑO	15557A	X✓			BURN PERMIT Δ	210128 A	\$25.00 A
05/01/17	RUBEN CASTILLA	15558A	X✓			BURN PERMIT A	210128 A	\$25.00 A
05/02/17	FILBERTO ALVARADO	15559A	X✓			BURN PERMIT Δ	210129 A	\$25.00 A
05/02/17	FRANCISCO J. GARCIA	15560A	X✓			BURN PERMIT A	210129 A	\$25.00 A
05/02/17	MARIA BUTELLO	15561A	X✓			BURN PERMIT A	210129 A	\$25.00 A
05/02/17	RODOLFO CANTU	15562A	X✓			BURN PERMIT A	210129 A	\$25.00 A
05/02/17	GILBERTO CHAVEZ	15563A	X✓			BURN PERMIT A	210129 A	\$25.00 A
05/02/17	VOID	15564A	VOID	VOID	VOID	VOID Δ	210129 A	VOID A
05/02/17	ARTURO VASQUEZ	15565A	X✓			BURN PERMIT Δ	210129 A	\$25.00 A
05/02/17	FERNANDO TREVIÑO	15566A		X✓		BURN PERMIT A	210129 A	\$25.00 A
05/02/17	JUANITA FLORES	15567A		X✓		BURN PERMIT A	210129 A	\$25.00 A
05/02/17	MARIA RAMIREZ	15568A		X✓		BURN PERMIT A	210129 A	\$25.00 A
05/02/17	AGUSTINA SAENZ	15569A		X✓		BURN PERMIT A	210129 A	\$25.00 A
05/03/17	JOHN MORRIS	15570A	X✓			BURN PERMIT Δ	210130 A	\$25.00 A
05/03/17	OLINDA MARTINEZ	15571A	X✓			BURN PERMIT A	210130 A	\$25.00 A
05/03/17	ERNESTINA RIVERA	15572A		X✓		BURN PERMIT A	210130 A	\$25.00 A
05/03/17	IRIS ALONZO	15573A	X✓			BURN PERMIT A	210130 A	\$25.00 A

X1

05/03/17	ORALIA RODRIGUEZ	15574A		X✓		BUSINESS OCCUPANCY	210130	\$75.00
05/03/17	BLANCA M. SALAZAR	15575A	X✓			BUSINESS OCCUPANCY	210130	\$75.00
05/03/17	IGNACIO B. ROMO	15576A		X✓		BURN PERMIT X 2	210130	\$50.00
05/03/17	HERLINDA ZAVALA	15577A		X✓		BURN PERMIT	210130	\$25.00
05/03/17	BRENDA CAVAZOS	15578A	X✓			BUSINESS OCCUPANCY	210130	\$75.00
05/03/17	ELOY BAZAN	15579A	X✓			BURN PERMIT	210130	\$25.00
05/03/17	OLGA OCHOA	15580A	X✓			BURN PERMIT COMMERCIAL	210130	\$100.00
05/03/17	WILLIE DE LA CRUZ	15581A	X✓			BURN PERMIT X 2	210130	\$50.00
05/03/17	RIGOBERTO SALINAS	15582A	X✓			BURN PERMIT	210130	\$25.00
05/03/17	MIGUEL CARLOS	15583A	X✓			BUSINESS OCCUPANCY	210130	\$75.00
05/03/17	ANTONIA ORTIZ	15584A	X✓			BURN PERMIT	210130	\$25.00
05/03/17	PATRICIA OERTER	15585A		X✓		BUSINESS OCCUPANCY	210130	\$75.00
05/03/17	SIMON CASAS SAFEGUARD FIRE	15586A		X✓		FIRE ALARM SYSTEM	210130	\$100.00
05/03/17	MARCO A. MEJIA	15587A	X✓			BUILDING PERMIT	210130	\$200.00
05/03/17	HONORIO SOTO	15588A	X✓			BURN PERMIT	210130	\$25.00
05/03/17	JAIME TIERINA JCON CONSTRUCTION	15589A		X✓		BUSINESS OCCUPANCY	210130	\$75.00
05/03/17	MARTIN VALLEY RANCHES	15590A		X✓		BUSINESS OCCUPANCY	210130	\$75.00
05/03/17	HIDALGO MCD #1	15591A		X✓		BURN PERMIT COMMERCIAL	210130	\$100.00
05/03/17	LAURA PEQUEÑO	15592A	X✓			BURN PERMIT	210130	\$25.00
05/03/17	LAURA G. BELTRAN	15593A	X✓			BUSINESS OCCUPANCY	210130	\$75.00
05/03/17	MANUEL IBARRA	15594A		X✓		BUSINESS OCCUPANCY	210130	\$75.00
05/03/17	LUIS SANCHEZ	15595A	X✓			DUPLICATE PERMIT	210130	\$5.00
05/04/17	JOEL ELIZONDO	15596A	X✓			BURN PERMIT	210222	\$25.00
05/04/17	JOSPIE ARGUIJO	15597A	X✓			BURN PERMIT	210222	\$25.00
05/04/17	LUCIAN PERALTA JR.	15598A		X✓		BURN PERMIT	210222	\$25.00

X1a

05/04/17	JUAN ROJAS	15599 ₄	X _✓			BURN PERMIT _Δ	210222 ₄	\$25.00 ₅
05/04/17	ALEJANDRA GONZALEZ	15600 ₄	X _✓			BURN PERMIT _Δ	210222 _Δ	\$25.00 ₄
05/04/17	RODOLFO GUZMAN	15601 ₄	X _✓			BURN PERMIT _Δ	210222 _Δ	\$25.00 ₅
05/04/17	ANNA AVILA	15602 ₄	X _✓			BURN PERMIT _Δ	210222 _Δ	\$25.00 ₄
05/05/17	APOLONIA CERDA	15603 ₄	X _✓			BUSINESS OCCUPANCY _Δ	210223 _Δ	\$75.00 ₄
05/05/17	FLORA GONZALEZ	15604 ₄	X _✓			BURN PERMIT _Δ	210223 _Δ	\$25.00 ₄
05/05/17	MARTIN CARRIAGA	15605 ₄		X _✓		BURN PERMIT _Δ	210223 _Δ	\$25.00 ₄
05/05/17	FIDEL HERNANDEZ	15606 ₄	X _✓			BURN PERMIT _Δ	210223 _Δ	\$25.00 _Δ
05/05/17	IRINEO MALDONADO JR.	15607 ₄	X _✓			BURN PERMIT _Δ	210223 _Δ	\$25.00 _Δ
05/05/17	GUILLERMINA DENA	15608 ₄		X _✓		BURN PERMIT _Δ	210223 _Δ	\$25.00 _Δ
05/05/17	ALBERTO FLORES	15609 _Δ	X _✓			BURN PERMIT _Δ	210223 _Δ	\$25.00 _Δ
05/08/17	RICARDO CAZARES	15610 ₄		X _✓		BURN PERMIT ₄	210252 _Δ	\$25.00 _Δ
05/08/17	SANTOS RAMIREZ	15611 ₄		X _✓		BURN PERMIT _Δ	210252 _Δ	\$25.00 _Δ
05/08/17	MARIA CANALEZ	15612 _Δ	X _✓			BURN PERMIT _Δ	210252 _Δ	\$25.00 _Δ
05/08/17	CONSUELO GUERRA	15613 _Δ	X _✓			BURN PERMIT _Δ	210252 _Δ	\$25.00 _Δ
05/08/17	LEONOR SOLIS	15614 _Δ	X _✓			BURN PERMIT _Δ	210252 _Δ	\$25.00 _Δ
05/08/17	FRED YOUNG	15615 _Δ	X _✓			BURN PERMIT _Δ	210252 _Δ	\$25.00 _Δ
05/08/17	ROBERT DE LEON JR.	15616 _Δ	X _✓			BURN PERMIT _Δ	210252 _Δ	\$25.00 _Δ
05/08/17	PATRICIA ALVARADO	15617 _Δ	X _✓			BURN PERMIT _Δ	210252 _Δ	\$25.00 _Δ
05/08/17	LA PALMILLA APARTMENTS	15618 _Δ	X _✓			SPRINKLER SYSTEM _Δ	210252	\$665.50 _Δ
05/09/17	✓ ENRIQUE GUZMAN	15619 _Δ		X _✓		BURN PERMIT _Δ	210363	\$25.00 _Δ
05/09/17	✓ MARIA RIOS	15620 _Δ	X _✓			BURN PERMIT _Δ	210363	\$25.00 _Δ
05/09/17	✓ DEMETRIO ALMAGUER	15621 _Δ	X _✓			BURN PERMIT _Δ	210363	\$25.00 _Δ
05/09/17	DAVID HERNANDEZ	15622 _Δ	X _✓			BURN PERMIT _Δ	210363	\$25.00 _Δ
05/09/17	ABIGAIL FLORES	15623 _Δ	X _✓			BURN PERMIT _Δ	210363	\$25.00 _Δ

X16

05/09/17	ESTEBAN VILLARREAL	15624		X ✓		BURN PERMIT	210363	\$25.00
05/09/17	LEONICIO CASTAÑEDA	15625	X ✓			BURN PERMIT	210363	\$25.00
05/09/17	MARIA CANTU	15626	X ✓			BURN PERMIT	210363	\$25.00
05/09/17	RAY MARTINEZ	15627		X ✓		BURN PERMIT COMMERCIAL	210363	\$100.00
05/09/17	ERIKA GARCIA	15628	X ✓			BURN PERMIT X	210363	\$50.00
05/10/17	IDALIA HERNANDEZ	15629		X		BUSINESS OCCUPANCY	210364	\$75.00
05/10/17	FERNANDO RODRIGUEZ	15630		X		BUSINESS OCCUPANCY	210364	\$75.00
05/10/17	MARIO RAMIREZ	15631	X			BURN PERMIT	210364	\$25.00
05/10/17	MARIANA GONZALEZ	15632	X			BUSINESS OCCUPANCY	210364	\$75.00
05/10/17	EUTEMIO LOPEZ MARISSA LOPEZ	15633	X			BUSINESS OCCUPANCY	210364	\$75.00
05/10/17	MIGUEL A. VASQUEZ	15634	X			BUSINESS OCCUPANCY	210364	\$75.00
05/10/17	EMMA GUILLEN	15635			X	BUSINESS OCCUPANCY	210364	\$75.00
05/10/17	OLGA RODRIGUEZ	15636	X			BUSINESS OCCUPANCY	210364	\$75.00
05/10/17	LEONARDO MARONES JUAN LOPEZ	15637	X			BUSINESS OCCUPANCY	210364	\$75.00
05/10/17	JUAN DELGADO CCISD	15638		X		BUILDING PERMIT	210364	\$316.55
05/10/17	ISABEL PEÑA	15639	X			BUSINESS OCCUPANCY	210364	\$75.00
05/10/17	JOE CASAREZ	15640	X			BURN PERMIT	210364	\$25.00
05/10/17	JULIO C. RANGEL	15641		X		BUSINESS OCCUPANCY	210364	\$75.00
05/10/17	LEANDRO TANGUMA	15642	X			BUSINESS OCCUPANCY	210364	\$75.00
05/10/17	ADULFO ATSARCA	15643		X		BUSINESS OCCUPANCY	210364	\$75.00
05/10/17	MACARIO REYES	15644		X		BUSINESS OCCUPANCY	210364	\$75.00
05/10/17	JUANA I. MARTINEZ	15645	X			BUSINESS OCCUPANCY	210364	\$75.00
05/10/17	ROBERT WILSON	15646	X			BURN PERMIT	210364	\$25.00
05/10/17	VOID	15647	VOID	VOID	VOID	VOID	210364	VOID
05/10/17	GLADY ARROYO	15648	X			BUSINESS OCCUPANCY	210364	\$75.00

X/C

05/10/17	IRMA AGÜEROS	15649	X✓		BURN PERMIT	210364	\$25.00
05/10/17	DONALD BEST	15650	X✓		BURN PERMIT	210364	\$25.00
05/10/17	JOSE TREVIÑO	15651	X✓		BUSINESS OCCUPANCY	210364	\$75.00
05/10/17	ELIZABETH DAVIS	15652	X✓		BUSINESS OCCUPANCY	210364	\$75.00
05/10/17	ANN TORRES	15653	X✓		BUSINESS OCCUPANCY	210364	\$75.00
05/10/17	KIM FIZZELL	15654	X✓		BURN PERMIT	210364	\$25.00
05/10/17	JOSE MENDEZ	15655	X✓		BURN PERMIT	210364	\$25.00
05/10/17	JORGE ELIZONDO	15656	X✓		BUSINESS OCCUPANCY	210364	\$75.00
05/10/17	CIS GROUP	15657		X✓	BUILDING PERMIT	210364	\$383.33
05/10/17	MARTHA L. VENEGAS	15658	X✓		BUILDING PERMIT	210364	\$200.00
05/10/17	ANA B. DEL ANGEL	15659	X✓		BUSINESS OCCUPANCY	210364	\$75.00
05/11/17	RODOLFO FARIAS	15660	X✓		BURN PERMIT X 2	210557	\$50.00
05/11/17	ROBERT NAVARRO	15661		X✓	BURN PERMIT	210557	\$25.00
05/11/17	BALDEMAR RODRIGUEZ	15662	X✓		BURN PERMIT	210557	\$25.00
05/11/17	JUAN VELA	15663	X✓		BURN PERMIT	210557	\$25.00
05/12/17	CONSUELO ALVARADO	15664	X✓		BURN PERMIT	210558	\$25.00
05/12/17	ANTONIO BENITEZ	15665	X✓		BURN PERMIT	210558	\$25.00
05/12/17	ROBERT VALLADARES	15666	X✓		BURN PERMIT	210558	\$25.00
05/12/17	EDUVIGIS RAMIREZ	15667	X✓		BURN PERMIT	210558	\$25.00
05/12/17	RICARDO MARTINEZ	15668		X✓	BURN PERMIT	210558	\$25.00
05/12/17	HERMELINDA HERNANDEZ	15669	X✓		BURN PERMIT	210558	\$25.00
05/12/17	ESTER RODRIGUEZ	15670		X✓	BURN PERMIT	210558	\$25.00
05/12/17	ROMELDIA CUELLAR	15671	X✓		BURN PERMIT	210558	\$25.00
05/12/17	NORMA MANJARES	15672	X✓		BURN PERMIT	210558	\$25.00
05/15/17	MIRIAM SANCHEZ	15673	X✓		BURN PERMIT	210559	\$25.00

xld

05/15/17	MARIA SARMIENTO	15674	X		BURN PERMIT	210559	\$25.00
05/15/17	BENITO ARISPE	15675		X	BURN PERMIT	210559	\$25.00
05/15/17	ERIKA POPOCA-ACEVEDO	15676	X		BURN PERMIT	210559	\$25.00
05/15/17	ORALIA SARABIA	15677	X		BURN PERMIT	210559	\$25.00
05/15/17	MARTHA PEÑA	15678	X		BURN PERMIT	210559	\$25.00
05/16/17	MICHAEL SCHROCK	15679		X	BURN PERMIT	210627	\$25.00
05/16/17	VICTOR ZAMARRON	15680	X		BURN PERMIT	210627	\$25.00
05/16/17	DORA PEREZ	15681	X		BURN PERMIT	210627	\$25.00
05/16/17	RAUL BALDERAS	15682	X		BURN PERMIT COMMERCIAL	210627	\$100.00
05/16/17	LEROY RODRIGUEZ	15683	X		BURN PERMIT	210627	\$25.00
05/17/17	BENJAMIN MADRIGALES	15684		X	BUSINESS OCCUPANCY	210628	\$75.00
05/17/17	NORA MORALES	15685	X		BUILDING PERMIT	210628	\$200.00
05/17/17	VIDALIA ZETINA	15686	X		BUSINESS OCCUPANCY	210628	\$75.00
05/17/17	CESAR G. TOVAR	15687		X	FIRE PROTECTION SYSTEMS	210628	\$150.00
05/17/17	FERNANDO RANGEL	15688		X	BUSINESS OCCUPANCY	210628	\$75.00
05/17/17	ROGELIO CAMACHO	15689	X		BUSINESS OCCUPANCY	210628	\$75.00
05/17/17	YAKIMA BAZALDUA	15690	X		BURN PERMIT	210628	\$25.00
05/17/17	TAQUERIA EL PIO DE REYNOSA	15691	X		BUSINESS OCCUPANCY	210628	\$75.00
05/17/17	ELIZABETH LOPEZ	15692	X		BUSINESS OCCUPANCY	210628	\$75.00
05/17/17	JOSE M. PEREZ	15693	X		BUSINESS OCCUPANCY	210628	\$75.00
05/17/17	RAUL CORONADO	15694	X		BUSINESS OCCUPANCY	210628	\$75.00
05/17/17	ROTVIER FRANCO	15695	X		BUSINESS OCCUPANCY	210628	\$75.00
05/17/17	ROMEO VILLARREAL	15696	X		BUSINESS OCCUPANCY	210628	\$75.00
05/17/17	FRANCISCO & SONIA ZAMARRIPA	15697		X	BUSINESS OCCUPANCY	210628	\$75.00
05/17/17	ESTER CANTU	15698		X	BURN PERMIT	210628	\$25.00

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05/17/17	KAROLINA ELIZONDO	15699 ₄	X [✓]		BUSINESS OCCUPANCY _Y	210628 ^A	\$75.00 [€]
05/18/17	ELIA CANTU	15700 ₄	X [✓]		BURN PERMIT ₄	210802 ₄	\$25.00 [€]
05/18/17	PABLO GONZALEZ	15701 ₄	X [✓]		BURN PERMIT ₄	210802 ₄	\$25.00 ₄
05/18/17	LEONEL YBARRA	15702 ₄		X [✓]	BURN PERMIT ₄	210802 ₄	\$25.00 ₄
05/18/17	FRANCISCO RAMIREZ	15703 ₄	X [✓]		BURN PERMIT ₄	210802 ₄	\$25.00 ₄
05/18/17	ALBINO GARCIA	15704 ₄	X [✓]		BURN PERMIT ₄	210802 ₄	\$25.00 ₄
05/18/17	FRANCISCO RAMIREZ	15705 ₄	X [✓]		BUILDING PERMIT ₄	210802 ₄	\$278.75 [€]
05/18/17	KATHRYN CHURCHILL	15706 ₄		X [✓]	BURN PERMIT ₄	210802 ₄	\$25.00 ₄
05/18/17	LEONARDO GUTIERREZ	15707 ₄	X [✓]		BURN PERMIT ₄	210802 ₄	\$25.00 ₄
05/19/17	JOSE A. FLORES	15708 ₄	X [✓]		BURN PERMIT ₄	210804 ₄	\$25.00 ₄
05/19/17	MIRELLA BARRIOS	15709 ₄	X [✓]		BURN PERMIT ₄	210804 ₄	\$25.00 ₄
05/19/17	BESOS Y CARICIAS #2	15710 ₄		X [✓]	BUSINESS OCCUPANCY _Y	210804 ₄	\$75.00 ^A
05/19/17	GOLDEN BEAR LEARNING CENTER	15711 ₄		X [✓]	BUSINESS OCCUPANCY _Y	210804 ₄	\$75.00 ₄
05/19/17	JORGE GALVAN	15712 ₄	X [✓]		BURN PERMIT ₄	210804 ₄	\$25.00 ₄
05/19/17	CARLOS GARCIA	15713 ₄	X [✓]		BURN PERMIT ₄	210804 ₄	\$25.00 ₄
05/19/17	DAVID GONZALEZ	15714 ₄	X [✓]		BURN PERMIT ₄	210804 ₄	\$25.00 ₄
05/19/17	JOAQUIN GARCIA	15715 ₄	X [✓]		BURN PERMIT ₄	210804 ₄	\$25.00 ₄
05/19/17	ZABDI GARZA	15716 ₄	X [✓]		BURN PERMIT ₄	210804 ₄	\$25.00 ₄
05/22/17	HILDA BOTELLO	15717 ₄	X [✓]		DUPLICATE PERMIT ₄	210803 ₄	\$5.00 ₄
05/22/17	MARIBEL RODRIGUEZ	15718 ₄	X [✓]		BURN PERMIT ₄	210803 ₄	\$25.00 ^k
05/22/17	MARIA VILLANUEVA	15719 ₄	X [✓]		BURN PERMIT ₄	210803 ₄	\$25.00 ₄
05/22/17	JOSE N. DE LEON	15720 ₄	X [✓]		BURN PERMIT ₄	210803 ₄	\$25.00 [€]
05/22/17	LORI BROOKS SMITH	15721 ₄		X [✓]	BURN PERMIT ₄	210803 ₄	\$25.00 ₄
05/22/17	JOSEPH HANAGAN	15722 ₄	X [✓]		BURN PERMIT COMMERCIAL X 3 ₄	210803 ₄	\$300.00 ₄
05/23/17	JUSTO VILLARREAL	15723 ₄		X [✓]	BURN PERMIT ₄	210955 ₄	\$25.00 ^A

XIF

05/23/17	MARIA DAVILA	15724	X		BURN PERMIT	210955	\$25.00
05/23/17	HOMERO SAUCEDA	15725	X		BURN PERMIT	210955	\$25.00
05/23/17	OVIDIO HERNANDEZ	15726	X		BURN PERMIT	210955	\$25.00
05/23/17	PEDRO SAUCEDA	15727	X		BURN PERMIT	210955	\$25.00
05/23/17	BONIFACIO SAUCEDA	15728	X		BURN PERMIT	210955	\$25.00
05/23/17	MARTIN GARZA	15729	X		BURN PERMIT	210955	\$25.00
05/23/17	MANUEL RUBIO	15730	X		BURN PERMIT	210955	\$25.00
05/24/17	ARICK DUBE	15731	X		BURN PERMIT	210956	\$25.00
05/24/17	VICTOR M. HERNANDEZ	15732	X		BURN PERMIT	210956	\$25.00
05/24/17	FELIPE CONTRERAS	15733	X		BUSINESS OCCUPANCY	210956	\$75.00
05/24/17	MI GENERACION ADULT DAY CARE	15734	X		BUSINESS OCCUPANCY	210956	\$75.00
05/24/17	ORALIA VALDEZ	15735	X		BURN PERMIT	210956	\$25.00
05/24/17	NOE FLORES	15736	X		BURN PERMIT	210956	\$25.00
05/24/17	ALFREDO TORRES	15737	X		BUSINESS OCCUPANCY	210956	\$75.00
05/24/17	PEDRO GUARDIOLA	15738	X		BUSINESS OCCUPANCY	210956	\$75.00
05/24/17	MARISSA CHAVEZ	15739	X		BURN PERMIT	210956	\$25.00
05/24/17	SAN JUANITA PEREZ	15740	X		BUSINESS OCCUPANCY	210956	\$75.00
05/24/17	DAVID SOL	15741	X		BUSINESS OCCUPANCY	210956	\$75.00
05/24/17	ANGELICA CABALLOS	15742	X		BUSINESS OCCUPANCY	210956	\$75.00
05/24/17	MARIBEL MARTINEZ	15743	X		BUSINESS OCCUPANCY	210956	\$75.00
05/24/17	JUAN RAMIREZ	15744	X		BUSINESS OCCUPANCY	210956	\$75.00
05/24/17	CINDY ALANIS	15745		X	BUSINESS OCCUPANCY	210956	\$75.00
05/24/17	DANIEL MUFFATT	15746	X		DUPLICATE PERMIT	210956	\$5.00
05/24/17	BRANDON SHEEN	15747		X	BUSINESS OCCUPANCY	210956	\$75.00
05/24/17	JOSE GUZMAN	15748	X		BUSINESS OCCUPANCY	210956	\$75.00

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05/24/17	JOSE SILERIO	15749 _A	X✓		BURN PERMIT _A	210956 _F	\$25.00 _F
05/24/17	PATRICIA MARTINEZ	15750 _A	X✓		BUSINESS OCCUPANCY _A	210956 _L	\$75.00 _L
05/24/17	ALEJANDRA ORTIZ	15751 _A	X✓		BUSINESS OCCUPANCY _A	210956 _L	\$75.00 _F
05/24/17	JUSTIN CADENA	15752 _A		X✓	BUSINESS OCCUPANCY _A	210956 _L	\$75.00 _L
05/24/17	JESSICA MARROQUIN	15753 _A		X✓	BUSINESS OCCUPANCY _A	210956 _L	\$75.00 _L
05/25/17	EVARISTO GUERRERO	15754 _A	X✓		BURN PERMIT _A	210959 _L	\$25.00 _L
05/25/17	RODOLFO BARRERA	15755 _A	X✓		BURN PERMIT _A	210959 _L	\$25.00 _L
05/25/17	DAVID CHIAPA	15756 _A	X✓		BURN PERMIT _A	210959 _L	\$25.00 _L
05/25/17	RICARDO RIVAS	15757 _A		X✓	BURN PERMIT _A	210959 _L	\$25.00 _L
05/26/17	OLIVIA MENDOZA	15758 _A	X✓		BURN PERMIT _A	211155 _L	\$25.00 _L
05/26/17	CARLOS LOPEZ	15759 _A	X✓		DUPLICATE PERMIT _A	211155 _L	\$5.00 _L
05/26/17	OMAR ORTEGA	15760 _A		X✓	BURN PERMIT _A	211155 _L	\$25.00 _L
05/26/17	ROSARIO ZAVALA	15761 _A	X✓		BURN PERMIT _A	211155 _L	\$25.00 _L
05/30/17	ROSA FLORES	15762 _A	X✓		DUPLICATE PERMIT _A	211156 _L	\$5.00 _L
05/30/17	DAVID RODRIGUEZ	15763 _A	X✓		BURN PERMIT _A	211156 _L	\$25.00 _L
05/30/17	JOE SOLIS	15764 _A	X✓		BURN PERMIT _A	211156 _L	\$25.00 _L
05/30/17	JOSE RODRIGUEZ	15765 _A	X✓		BURN PERMIT _A	211156 _L	\$25.00 _L
05/30/17	JUAN REYNA	15766 _A		X✓	BURN PERMIT _A	211156 _L	\$25.00 _L
05/30/17	ROBERT RANGEL	15767 _A		X✓	BURN PERMIT _A	211156 _L	\$25.00 _L
05/31/17	CRISTOBAL ALMAGUER	15768 _A	X✓		BUSINESS OCCUPANCY _A	211157 _L	\$75.00 _L
05/31/17	JUAN HUERTA	15769 _A	X✓		BUSINESS OCCUPANCY _A	211157 _L	\$75.00 _L
05/31/17	HUMBERTO HERNANDEZ	15770 _A		X✓	BUILDING PERMIT _A	211157 _L	\$200.00 _L
05/31/17	EPIFORO CAMACHO	15771 _A		X✓	FIRE ALARM SYSTEM _A	211157 _L	\$100.00 _L
05/31/17	MARIA RAMOS	15772 _A	X✓		BURN PERMIT _A	211157 _L	\$25.00 _L
05/31/17	ROEL RODRIGUEZ	15773 _A		X✓	BUILDING PERMIT _A	211157 _L	\$200.00 _L

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05/31/17	DANIEL NAVA	15774	X		BUILDING PERMIT	21157	\$200.00	
05/31/17	EDUARDO E. RAMIREZ	15775	X		BUSINESS OCCUPANCY	21157	\$75.00	
05/31/17	LUIS LUNA	15776		X	BURN PERMIT COMMERCIAL	21157	\$100.00	
05/31/17	BRAD LEAVELLE	15777	X		BURN PERMIT COMMERCIAL	21157	\$100.00	
05/31/17	GERARDO GARCIA	15778		X	BUILDING PERMIT	21157	\$200.00	
05/31/17	ALMA VELA	15779	X		BURN PERMIT	21157	\$25.00	
05/31/17	ABEL URBINA	15780	X		BURN PERMIT	21157	\$25.00	
05/31/17	ALDO DE LUNA	15781	X		BUSINESS OCCUPANCY	21157	\$75.00	
05/31/17	LUIS CASTILLO	15782		X	BURN PERMIT	21157	\$25.00	
05/31/17	HEIDY O. GARCIA	15783	X		BUSINESS OCCUPANCY	21157	\$75.00	
05/31/17	RICARDO GARCIA	15784	X		BURN PERMIT	21157	\$25.00	
05/31/17	ALEX CANALES	15785	X		BURN PERMIT COMMERCIAL	21157	\$100.00	
05/31/17	ALFREDO LANDEROS	15786	X		BUSINESS OCCUPANCY	21157	\$75.00	
05/31/17	MAGDALENA HERNANDEZ	15787	X		BUSINESS OCCUPANCY	21157	\$75.00	
05/31/17	RAUL GARCIA	15788		X	BURN PERMIT	21157	\$25.00	
05/31/17	CONRADO A. GUERRA	15789	X		BUSINESS OCCUPANCY	21157	\$75.00	
05/31/17	PEDRO GUARDIOLA	15790	X		BUSINESS OCCUPANCY	21157	\$75.00	
05/31/17	ALEJANDRA ORTIZ	15791	X		BUILDING PERMIT	21157	\$200.00	
05/31/17	MARIA IBARRA	15792	X		BUSINESS OCCUPANCY	21157	\$75.00	
05/31/17	JUANITA L. PEREZ	15793	X		BURN PERMIT	21157	\$25.00	
05/31/17	GLENDIA RODRIGUEZ	15794	X		BURN PERMIT	21157	\$25.00	
							Grand Total	\$13,544.50

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

Approved by: Homero Garza 6/5/17 Date: 6/5/17 Prepared by: Sulema Cavazos Date: 6/5/17
 Fire Marshal Administrative Assistant
 2017 JUN 6 PM 1 37

Print Name: Homero Garza Print Name: Sulema Cavazos
 HIDALGO COUNTY AUDITOR'S OFFICE
 APPROVED BY: [Signature]
 DATE: 6/12/17
 Page 10 of 811

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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

July 3, 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 May 2017

Dear Mr. Garza:

We conducted a limited scope review of the *Monthly Fees Report* and supporting documentation for the month of May 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 by your office on the *Monthly Fees Report* for the month of May 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.

HIDALGO COUNTY DISTRICT JUDGES

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

RODOLFO DELGADO
JUDGE, 93RD D.C.

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

ROSE GUERRA REYNA
JUDGE, 208TH D.C.

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

MARIO E. RAMIREZ, JR.
JUDGE, 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.

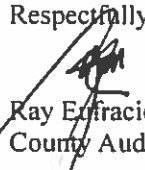
- Verified receipts issued followed a sequential order.
- Verified that procedures for voided receipts were properly followed.
- Reviewed *Daily Remittance forms* to determine if fees collected were properly accounted and deposited with the County Treasurer on or before the fifth day after the day on 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, *Daily Remittance forms*, and the *Monthly Fees Report* to verify proper completion.

Conclusion:

Total collections for the month of May 2017 were \$13,544.13. Based on the results of our review, we have concluded that fees collected were generally properly accounted and reported.

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

Respectfully,



Ray Efracio, CPA
County Auditor

cc: Valde Guerra, County Executive Officer

HIDALGO COUNTY DISTRICT JUDGES

LUIS M. SMOLETERRY
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. KEVO VASQUEZ
JUDGE, 39th D.C.

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

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

**HIDALGO COUNTY HEALTH DEPARTMENT
ENVIRONMENTAL HEALTH DIVISION
MONTHLY FEES REPORT
FOR THE MONTH OF: May 2017**

PBC

Part I: RECAP OF COLLECTIONS

A. TOTAL CASH COLLECTED

\$30,200.00

1. ON-SITE SEWAGE DISPOSAL INSPECTION PERMIT FEES

a. INSTALLATION PERMIT FEE

1. EDINBURG	<u>\$10,200.00</u>	<i>X12</i>
2. MISSION	<u>S-</u>	
3. WESLACO	<u>S-</u>	

\$10,200.00 *X12*

X11-X12

b. FINAL INSPECTION PERMIT FEE

1. EDINBURG	<u>\$7,200.00</u>	<i>X12</i>
2. MISSION	<u>S-</u>	
3. WESLACO	<u>S-</u>	

\$7,200.00 *X9, X12*

2. RESTAURANT INSPECTION FEE

\$12,800.00 *X11*

3. FOOD HANDLER'S CERTIFICATE FEES

S-

4. MOBILE UNIT DECAL FEES

S-

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

\$30,200.00

- X11-X12

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)	<i>X6</i> 120	1100-345-21-340-000-0-000	<u>\$9,000.00</u> <i>X6, X7</i>
Final Inspection Permit Fee	\$60	HSC § 366.001 (A)	<i>X9</i> 120	1100-345-25-340-000-0-000	<u>\$7,200.00</u> <i>X9, X10</i>
Restaurant Inspection Fee	\$150, \$125, \$100	HSC § 437.012	<i>X3</i> 142	1100-345-22-340-000-0-000	<u>\$12,800.00</u> <i>X3, X4</i>
Food Handler's Certificate Fee	\$10	HSC § 438.047	0	1100-345-23-340-001-0-000	<u>S-</u>
Mobile Unit Decal Fee	\$5	HSC § 121.006 (a)	0	1100-345-24-340-000-0-000	<u>S-</u>

STATE FEES

TCEQ Waste Water Fee	\$10	HSC § 367.010	<i>X6</i> 120	1100-207-20-000-002-0-000	<u>\$1,200.00</u> <i>X6, X8</i>
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TOTAL AMOUNT DUE TO THE COUNTY TREASURER:

\$30,200.00

X11-X12

variance should => "0"

Roberto Serma
PREPARED BY

6-7-17
DATE

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

6-7-17
DATE

[Signature]
HEALTH DEPARTMENT DIRECTOR

HIDALGO COUNTY AUDITOR'S OFFICE
APPROVED BY: [Signature]
DATE: 6/30/17

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

X1

COUNTY OF HIDALGO

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



EDINBURG, TEXAS 78539

July 3, 2017

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

Re: Review of the Environmental Health Division *Monthly Fees Report*
For the month of May 2017

Dear Mr. Olivarez:

We conducted a limited scope review of the Environmental Health Division *Monthly Fees Report* and supporting documentation for the month of May 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 by your office on the *Monthly Fees Report* for the month of May 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 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 were issued in sequential order.
- Verified that procedures for voided receipts were properly followed.
- Reviewed *Daily Remittance/Close-Out Reports (Close-Out Reports)* to determine if fees collected were properly accounted and deposited with the financial institution on a daily basis.

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, 39th D.C.

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

RENÉE R. BETANCOURT
JUDGE, 44th D.C.

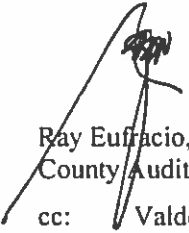
- Verified that the collections per the *Monthly Fees Report* agreed to: 1.) total receipts issued by the Environmental Health Division; 2.) total deposits made with the financial institution; 3.) total receipts issued by the County Treasurer.
- Reviewed receipts issued, *Close-Out Reports*, and the *Monthly Fees Report* to verify proper completion.

Conclusion:

Total collections for the month of May 2017 were \$30,200.00. Based on the results of our review, we have concluded that fees collected were properly accounted and reported.

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

Respectfully,



Ray Euffacio, 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.

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JUDGE, 27TH D.C.

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

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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.

HIDALGO COUNTY LAW LIBRARY
MONTHLY FEES REPORT
FOR THE MONTH ENDED **April 30, 2017**

pbc

PART I: SUMMARY OF MONTHLY COLLECTIONS

A	B Receipt Date	C Law Library Receipt # Sequence		E Total Collected	F COUNTY TREASURER			I OVER/ (SHORT)
		D BEG #	END #		Receipt Amount	Receipt No.	Receipt Date	
1	1-Apr-17	0	0	\$ -				-
2	2-Apr-17	0	0	\$ -				-
3	3-Apr-17	59999	60004	\$ 58.00	58.00	209172	04/05/17	-
4	4-Apr-17	60005	60009	\$ 39.50	39.50	209173	04/05/17	-
5	5-Apr-17	60010	60015	\$ 60.00	60.00	209256	04/07/17	-
6	6-Apr-17	60016	60024	\$ 71.25	71.25	209257	04/07/17	-
7	7-Apr-17	60025	60030	\$ 22.00	22.00	209444	04/13/17	-
8	8-Apr-17	0	0	\$ -				-
9	9-Apr-17	0	0	\$ -				-
10	10-Apr-17	60031	60040	\$ 65.50	65.50	209445	04/13/17	-
11	11-Apr-17	60041	60044	\$ 23.00	23.00	209446	04/13/17	-
12	12-Apr-17	60045	60054	\$ 105.25	105.25	209582	04/18/17	-
13	13-Apr-17	60055	60058	\$ 104.25	104.25	209583	04/19/17	-
14	14-Apr-17	Holiday	Holiday	\$ -				-
15	15-Apr-17	0	0	\$ -				-
16	16-Apr-17	0	0	\$ -				-
17	17-Apr-17	60059	60065	\$ 85.25	85.25	209584	04/19/17	-
18	18-Apr-17	60066	60076	\$ 106.25	106.25	209708	04/21/17	-
19	19-Apr-17	60077	60084	\$ 22.75	22.75	209767	04/24/17	-
19	19-Apr-17	60080	60080	\$ 4.00	4.00	209766	04/24/17	RE: A209584
20	20-Apr-17	60085	60096	\$ 71.50	71.50	209709	04/21/17	-
21	21-Apr-17	60097	60100	\$ 35.75	35.75	209769	04/24/17	-
22	22-Apr-17	0	0	\$ -				-
23	23-Apr-17							-
24	24-Apr-17	60101	60104	\$ 75.75	75.75	209898	04/26/17	-
25	25-Apr-17	60105	60112	\$ 106.25	106.25	209899	04/26/17	-
26	26-Apr-17	60113	60118	\$ 58.75	58.75	209968	04/28/17	-
27	27-Apr-17	60119	60128	\$ 76.00	76.00	209969	04/28/17	-
28	28-Apr-17	60129	60132	\$ 59.00	59.00	210031	05/02/17	-
29	29-Apr-17	0	0	\$ -				-
30	30-Apr-17	0	0	\$ -				-

TOTAL RECEIPTS AND FUNDS COLLECTED 1,250.00 **0.00**

LESS: REIMBURSEMENTS 0.00

FOR RECEIPT #(s): _____

TOTAL REVENUE COLLECTIONS 1,250.00

PART II: SUMMARY OF YEARLY COLLECTIONS:

January	\$ 1,269.00	July	\$ -
February	\$ 1,333.00	August	\$ -
March	\$ 1,499.50	September	\$ -
April	\$ 1,250.00	October	\$ -
May	\$ -	November	\$ -
June	\$ -	December	\$ -
(1) Subtotal	<u>\$ 5,351.50</u>	(2) Subtotal	<u>\$ -</u>

HIDALGO COUNTY AUDITOR'S OFFICE
 APPROVED BY: *[Signature]*
 DATE: 5/17/17
Revised

Total (1+2) \$ 5,351.50

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.

XI

COUNTY OF HIDALGO

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



EDINBURG, TEXAS 78539

June 7, 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 April 2017

Dear Ms. Chapa:

We conducted a limited scope review of the *Monthly Fees Report* and supporting documentation for the month of April 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 April 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, 138TH D.C.

ROSE GUERRA REYNA
JUDGE, 206TH D.C.

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

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

NOE GONZALEZ
JUDGE, 370TH D.C.
OVERSEER

LETICIA LOPEZ
JUDGE, 388TH D.C.

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

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

RENEE A. 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 April 2017 were \$1,250.00. Based on the results of our review, we have concluded that fees collected were generally properly accounted and reported.

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

Respectfully,



Ray Eufrazio, CPA
County Auditor

cc: Valde Guerra, County Executive Officer

HIDALGO COUNTY DISTRICT JUDGES

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

RODOLFO DELGADO
JUDGE, 13th D.C.

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JUDGE, 13th D.C.

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JUDGE, 39th D.C.

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JUDGE, 43rd D.C.

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

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

May 31, 2017

PBC

PART I: SUMMARY OF MONTHLY COLLECTIONS

A	B Receipt Date	C Law Library Receipt # Sequence		E Total Collected	F COUNTY TREASURER			I OVER/ (SHORT)
		G BEG #	D END #		Receipt Amount	Receipt No.	Receipt Date	
1	1-May-17	60133 A	60139 A	\$ 82.00	\$ 82.00	210032	05/02/17	-
2	2-May-17	60140 A	60152 A	\$ 49.75	\$ 49.75	210121	05/04/17	-
3	3-May-17	60153 A	60156 A	\$ 46.00	\$ 46.00	210122	05/04/17	-
4	4-May-17	60157 A	60160 A	\$ 22.50	\$ 22.50	210327	05/10/17	-
5	5-May-17	60161 A	60166 A	\$ 25.75	\$ 25.75	210328	05/10/17	-
6	6-May-17	0	0	\$ -				-
7	7-May-17	0	0	\$ -				-
8	8-May-17	60167 A	60172 A	\$ 69.25	\$ 69.25	210329	05/10/17	-
9	9-May-17	60173 A	60184 A	\$ 84.00	\$ 84.00	210330	05/10/17	-
10	10-May-17	60185 A	60200 A	\$ 93.00	\$ 93.00	210393	05/12/17	-
11	11-May-17	60201 A	60206 A	\$ 57.75	\$ 57.75	210394	05/12/17	-
12	12-May-17	60207 A	60212 A	\$ 62.00	\$ 62.00	210576	05/17/17	-
13	13-May-17	0	0	\$ -				-
14	14-May-17	0	0	\$ -				-
15	15-May-17	60213 A	60220 A	\$ 59.25	\$ 59.25	210578	05/17/17	-
16	16-May-17	60221 A	60227 A	\$ 73.75	\$ 73.75	210579	05/17/17	-
17	17-May-17	60228 A	60238 A	\$ 71.50	\$ 71.50	210701	05/19/17	-
18	18-May-17	60239 A	60245 A	\$ 158.50	\$ 158.50	210702	05/19/17	-
19	19-May-17	60246 A	60252 A	\$ 76.50	\$ 76.50	210878	05/24/17	-
20	20-May-17	0	0	\$ -				-
21	21-May-17	0	0	\$ -				-
22	22-May-17	60253 A	60261 A	\$ 58.50	\$ 58.50	210879	05/24/17	-
23	23-May-17	60262 A	60264 A	\$ 24.00	\$ 24.00	210880	05/24/17	-
24	24-May-17	60265 A	60270 A	\$ 57.50	\$ 57.50	210967	05/26/17	-
25	25-May-17	60271 A	60274 A	\$ 62.50	\$ 62.50	210968	05/26/17	-
26	26-May-17	60275 A	60280 A	\$ 68.75	\$ 68.75	211098	05/31/17	-
27	27-May-17	0	0	\$ -				-
28	28-May-17	0	0	\$ -				-
29	29-May-17	Holiday	Holiday	\$ -				-
30	30-May-17	60281 A	60284 A	\$ 106.00	\$ 106.00	211100	05/31/17	-
31	31-May-17	60285 A	60294 A	\$ 134.50	\$ 134.50	211215	06/02/17	-

RECEIVED BY
 COUNTY AUDITOR
 JUN 13 PM 11 32

TOTAL RECEIPTS AND FUNDS COLLECTED 1,543.25 0.00
 LESS: REIMBURSEMENTS 0.00 FOR RECEIPT #(s): _____
TOTAL REVENUE COLLECTIONS 1,543.25

PART II: SUMMARY OF YEARLY COLLECTIONS:

January	\$ 1,269.00	July	\$ -	HIDALGO COUNTY AUDITOR'S OFFICE APPROVED BY: <u>[Signature]</u> DATE: <u>6/13/17</u>	
February	\$ 1,333.00	August	\$ -		
March	\$ 1,499.50	September	\$ -		
April	\$ 1,250.00	October	\$ -		
May	\$ 1,543.25	November	\$ -		
June	\$ -	December	\$ -		
(1) Subtotal	\$ 6,894.75	(2) Subtotal	\$ -		Total (1+2) \$ <u>6,894.75</u>

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


 LAW LIBRARIAN OF HIDALGO COUNTY, TX

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

X

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

July 3, 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 May 2017

Dear Ms. Chapa:

We conducted a limited scope review of the *Monthly Fees Report* and supporting documentation for the month of May 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 May 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.

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

Methodology:

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- 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, 138TH D.C.

ROSE GUERRA REYNA
JUDGE, 204TH D.C.

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

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

NOE GONZALEZ
JUDGE, 370TH D.C.
OVERSEER

LETICIA LOPEZ
JUDGE, 388TH D.C.

L. KENO VASQUEZ
JUDGE, 394TH 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 May 2017 were \$1,543.25. Based on the results of our review, we have concluded that fees collected were generally properly accounted and reported.

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

Respectfully,


Ray Euffacio, CPA
County Auditor

cc: Valde Guerra, County Executive Officer

HIDALGO COUNTY DISTRICT JUDGES

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

RODOLFO DELGADO
JUDGE, 93RD D.C.

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

ROSE GUERRA REYNA
JUDGE, 208TH D.C.

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

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JUDGE, 430TH D.C.

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

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

April 2017

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-Apr			\$ -	\$ -	\$ -		212		\$ -			0	\$ -
2-Apr			\$ -	\$ -	\$ -		212		\$ -			0	\$ -
3-Apr	212-22339	212-22413	\$ 2,625.00	\$ 500.00	\$ 2,150.00	4/3/17	212	21200570	\$ 2,650.00	4/18/2017	209544	-15	\$ 25.00
4-Apr	212-22414	212-22462	\$ 2,075.00	\$ 350.00	\$ 1,725.00	4/4/17	212	21200571	\$ 2,075.00	4/18/2017	209546	-14	\$ -
5-Apr	212-22463	212-22500	\$ 1,150.00	\$ 150.00	\$ 1,025.00	4/5/17	212	21200572	\$ 1,175.00	4/18/2017	209548	-13	\$ 25.00
6-Apr	212-22501	212-22542	\$ 1,750.00	\$ 675.00	\$ 1,075.00	4/6/17	212	21200573	\$ 1,750.00	4/18/2017	209551	-12	\$ -
7-Apr	212-22543	212-22612	\$ 2,575.00	\$ 275.00	\$ 2,300.00	4/7/17	212	21200574	\$ 2,575.00	4/18/2017	209553	-11	\$ -
8-Apr			\$ -	\$ -	\$ -		212		\$ -			0	\$ -
9-Apr			\$ -	\$ -	\$ -		212		\$ -			0	\$ -
10-Apr	212-22613	212-22672	\$ 1,975.00	\$ 450.00	\$ 1,500.00	4/10/17	212	21200575	\$ 1,950.00	4/18/2017	209555	-8	\$ (25.00)
11-Apr	212-22673	212-22718	\$ 1,600.00	\$ 300.00	\$ 1,300.00	4/11/17	212	21200576	\$ 1,600.00	4/18/2017	209556	-7	\$ -
12-Apr	212-22719	212-22745	\$ 1,025.00	\$ 175.00	\$ 850.00	4/12/17	212	21200577	\$ 1,025.00	4/18/2017	209559	-6	\$ -
13-Apr	212-22746	212-22778	\$ 1,275.00	\$ 125.00	\$ 1,150.00	4/13/17	212	21200578	\$ 1,275.00	4/24/2017	209749	-11	\$ -
14-Apr	holiday	holiday	\$ -	\$ -	\$ -		212		\$ -			0	\$ -
15-Apr			\$ -	\$ -	\$ -		212		\$ -			0	\$ -
16-Apr			\$ -	\$ -	\$ -		212		\$ -			0	\$ -
17-Apr	212-22779	212-22853	\$ 2,400.00	\$ 350.00	\$ 2,050.00	4/17/17	212	21200579	\$ 2,400.00	4/24/2017	209750	-7	\$ -
18-Apr	212-22854	212-22901	\$ 2,050.00	\$ 650.00	\$ 1,400.00	4/18/17	212	21200580	\$ 2,050.00	4/24/2017	209751	-6	\$ -
19-Apr	212-22902	212-22934	\$ 1,425.00	\$ 375.00	\$ 1,050.00	4-19/17	212	21200581	\$ 1,425.00	5/3/2017	210053	-14	\$ -
20-Apr	212-22945	212-22981	\$ 1,325.00	\$ 275.00	\$ 1,050.00	4/20/17	212	21200582	\$ 1,325.00	4/27/2017	209922	-7	\$ -
21-Apr	212-22982	212-23026	\$ 1,525.00	\$ 250.00	\$ 1,275.00	4/21/17	212	21200583	\$ 1,525.00	5/3/2017	210056	-12	\$ -
22-Apr			\$ -	\$ -	\$ -		212		\$ -			0	\$ -
23-Apr			\$ -	\$ -	\$ -		212		\$ -			0	\$ -
24-Apr	212-23027	212-23079	\$ 1,875.00	\$ 525.00	\$ 1,350.00	4/24/17	212	21200584	\$ 1,875.00	5/3/2017	210057	-9	\$ -
25-Apr	212-23080	212-23118	\$ 1,375.00	\$ 225.00	\$ 1,150.00	4/25/17	212	21200585	\$ 1,375.00	5/3/2017	210062	-8	\$ -
26-Apr	212-23119	212-23155	\$ 1,375.00	\$ 325.00	\$ 1,050.00	4/26/17	212	21200586	\$ 1,375.00	5/3/2017	210063	-7	\$ -
7-Apr	212-23156	212-23187	\$ 925.00	\$ 200.00	\$ 725.00	4/28/17	212	21200587	\$ 925.00	5/3/2017	210065	-5	\$ -
28-Apr	212-23188	212-23235	\$ 1,725.00	\$ 300.00	\$ 1,425.00	4/28/17	212	21200588	\$ 1,725.00	5/3/2017	210066	-5	\$ -
29-Apr			\$ -	\$ -	\$ -		212		\$ -			0	\$ -
30-Apr			\$ -	\$ -	\$ -		212		\$ -			0	\$ -
31-May			\$ -	\$ -	\$ -		212		\$ -			0	\$ -
TOTALS			\$ 32,050.00	\$ 6,475.00	\$ 25,600.00							\$ 25.00	

TOTAL AMOUNT DUE TO GENERAL FUND-----1100-322-70-121-000-0-000	\$	32,050.00
LESS: TOTAL AMOUNT REMITTED TO GENERAL FUND (DIRECT DEPOSIT)	\$	6,475.00
TOTAL FUNDS DUE TO THE COUNTY TREASURER	\$	25,575.00

PREPARED BY: *Mimi Sutz*
 THIS REPORT HAS BEEN PERSONALLY REVIEWED BY ME AND I CERTIFY IT TO BE TRUE AND CORRECT TO THE BEST OF MY KNOWLEDGE
Angie Smith
 APPROVED BY

AUDITED BY: THE HIDALGO COUNTY AUDITOR'S OFFICE
 DATE: *6/8/17*
John
 DATE: *6/6/17*

THIS REPORT IS DUE IN THE OFFICE OF THE COUNTY AUDITOR BEFORE THE FIFTH (5TH) WORKING DAY OF THE FOLLOWING MONTH
 COUNTY AUDITOR'S FORM RE-PCT.1-005 REVISED:

212-22466 paid \$25 instead of \$ 50.00
 212-22618 error was made & charged \$25.00

RECEIVED
 JUN 07 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



EDINBURG, TEXAS 78539

June 22, 2017

The Honorable David L. Fuentes, Commissioner
Hidalgo County Precinct No. 1
1902 Joe Stephens Suite 101
Weslaco, Texas 78596

Re: Review of the Precinct 1 Sanitation Program *Monthly Fees Report* and Supporting Documentation
For the month of April 2017

Dear Commissioner Fuentes:

We conducted a limited scope review of the Precinct 1 Sanitation Program *Monthly Fees Report* and supporting documentation for the month of April 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 by your office on the *Monthly Fees Report* for the month of April 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 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, 82ND D.C.

RODOLFO DELSADO
JUDGE, 91ST 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.

MOE 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, 449TH D.C.

- Reviewed *Cashier's Daily Close-Out Reports/Daily Remittance Forms (Close-Out Reports)* 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 *Monthly Fees Report* to verify proper completion.

Conclusion:

Total collections for the month of April 2017 were \$32,050.00. 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 observations.

Observation No. 1:

We noted during our review that receipt numbers 22466 and 22782 were not properly voided. The receipts did not contain a supervisor's signature of approval and the date receipt was voided. According to staff, due to the change of staff responsibilities, the supervisor was not aware that the supervisor's signature of approval and the date the receipt was voided was required.

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

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

Recommendation:

Management should ensure that all receipts are properly voided. At a minimum, the procedures noted above should be implemented.

Observation No. 2:

We noted during our review that the April 2017 "Void Permit Log" was not properly completed. All entries on the "Void Permit Log" were missing a supervisor's signature of approval. According to staff, the supervisor was not aware that the supervisor's signature of approval was required on the "Void Permit Log."

The County Auditor's Office requires for the Precinct to maintain a "Void Permit Log" to document the issuance of a new permit to replace an active permit (void permit). The "Void Permit Log" requires for the employee to document the date permit was void, void 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.

Failure to ensure that the "Void Permit Log" is properly completed may result in the loss of County funds.

Recommendation:

Management should ensure that the "Void Permit Log" is properly completed. In addition, management should ensure that all void permits are approved by a supervisor prior to voiding a permit.

Observation No. 3:

During the month of April, permit numbers 41601, 41644 and 41646 were not accounted. According to the official permits log, the permit was provided to user number 35 for issuance purposes. However, staff was not able to provide an explanation for the missing permits.

Persons who accept accountable forms (i.e., permits, receipts, etc.) become responsible, upon receipt, for the accountability and safeguarding of such forms. The person accountable 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

HIDALGO COUNTY DISTRICT JUDGES

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

RODOLFO CELGADO
JUDGE, 23rd D.C.

J. R. "BOBBY" FLORES
JUDGE, 111th D.C.

ROFE 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, 394th D.C.

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

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

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 unaccounted permits should also be voided in the Solid Waste Disposal Application Program and \$75.00 for the missing permits should be replenished and deposited with the County Treasurer.

In addition to the three unaccounted permits during the month of April 2017, on January 2016, February 2016, May 2016, July 2016, and October 2016, we noted the Sanitation Precinct 1 Program had six missing permits. The County Auditor's Office requested that \$150.00 for the six missing permits be replenished and deposited with the County Treasurer. As of today, the funds have not been deposited. The \$225.00 for the total nine missing permits should be immediately deposited with the County Treasurer.

Observation No. 4:

Procedures for properly completing the Close-Out Reports require improvement. We noted during our review that a Close-Out Report was missing a signature verifying review and approval of the County official or his/her designee. In another instance, the Close-Out Report was missing a signature on the "Witnessed By" line under *Part III Acknowledgement and Approval*.

The County Auditor's Office requires the cashier to count the money and record the appropriate amounts on *Part II Cash on Hand by Actual Count* of the Close-Out Report. The witness must total the actual receipts issued for the day and record the total and beginning and ending receipt numbers and control numbers, if applicable, on *Part I Recap of Receipts* of the Close-Out Report. In addition, after the deposit has been made, the County official or his/her designee must verify that the total amount on the bank validated deposit slip agrees to the total amount to be deposited on the Close-Out Report. The County official or his/her designee must sign and date the Close-Out Report under *Part III Acknowledgement and Approval* to document responsibility for reviewing and approving the Close-Out Report.

Failure to ensure that the Close-Out Reports are properly completed may result in the loss of County revenue.

Recommendation:

Management should ensure that all Daily Close-Out forms are properly completed. At a minimum, the procedures listed below should be implemented.

Observation No. 5:

The *Monthly Fees Report* and applicable supporting documentation were not filed with the County Auditor's Office within five days after the last day of the month pursuant to Local Government Code §114.001 (b). The report was submitted nine days late.

Local Government Code §114.001 (b) requires monthly reports to be filed with the County Auditor's Office within five days after the last day of each month.

Failure to ensure that the monthly report is filed with the County Auditor's Office within five days after the last day of the month may result in the improper reporting of County funds.

Recommendation:

Management should ensure that the *Monthly Fees Report* and supporting documentation are filed with the County Auditor's Office within five days after the last day of the month.

Observation No. 6:

We noted during our review that employees are not properly receipting payments. Receipt number 212-22466 was issued for \$50.00 and a permit for 6 months was activated; however, only \$25.00 was collected. In

HIDALGO COUNTY DISTRICT JUDGES

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

RODOLFO DELOZA DO
JUDGE, 82ND D.C.

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

ROSE GUERRA REYNA
JUDGE, 204TH D.C.

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

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

NOE GONZALEZ
JUDGE, 370TH D.C.
OVERSEER

LETICIA LOPEZ
JUDGE, 389TH D.C.

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

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

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

addition, receipt number 212-22411 was issued for \$75.00; however, \$100.00 was collected. The permit expiration date for receipt no. 212-22466 was corrected and a \$25.00 refund will be issued to the constituent for receipt number 212-22411.

The County Auditor's Office requires the cashier to issue an official receipt. The cashier must verify that the payment amount received and the receipt agree prior to issuing the receipt.

Failure to ensure that employees are properly receipting payments may result in the loss of County revenue.

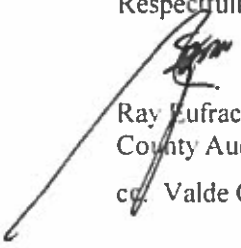
Recommendation:

Management should ensure that employees are properly receipting payments.

Please provide a written management response to the observations noted above by July 14, 2017.

If you have any questions, please contact Letty Chavez, Compliance Audit Supervisor, at 318-2511 ext. 4651, or Arcy B. Duran, CPA, Director of Audit, at ext. 4645, Linda Fong, First Assistant Auditor, at ext. 4648, or me at ext. 4604.

Respectfully,



Ray Eufrazio, CPA
County Auditor

cc: Valde Guerra, 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.

ROSE GUERRA REINA
JUDGE, 206TH D.C.

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

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JUDGE, 388TH D.C.

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JUDGE, 430TH D.C.

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

DATE: 6/6/17
2017 - MAY

COUNTY OF HIDALGO, TEXAS
SCHEDULE OF RECEIPTS AND DEPOSITS FOR THE MONTH OF:
PRECINCT 1, 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-May	212-232364	212-232804	\$ 1,450.00	\$ 375.00	\$ 1,075.00	5/1/17	212 00589	\$ 1,450.00	5/18/2017	210603	-17	\$ -	
2	2-May	212-232814	212-233294	\$ 1,525.00	\$ 425.00	\$ 1,100.00	5/2/17	212 00590	\$ 1,525.00	5/18/2017	210613	-16	\$ -	
3	3-May	212-233304	212-233744	\$ 1,375.00	\$ 250.00	\$ 1,125.00	5/4/17	212 00591	\$ 1,375.00	5/18/2017	210615	-14	\$ -	
4	4-May	212-233754	212-234194	\$ 1,200.00	\$ 25.00	\$ 1,175.00	5/4/17	212 00592	\$ 1,200.00	5/18/2017	210617	-14	\$ -	
5	5-May	212-234204	212-234854	\$ 2,025.00	\$ 450.00	\$ 1,575.00	5/5/17	212 00593	\$ 1,975.00	5/18/2017	210619	-13	\$ (50.00)	
6	6-May			\$ -	\$ -	\$ -		212	\$ -			0	\$ -	
7	7-May			\$ -	\$ -	\$ -		212	\$ -			0	\$ -	
8	8-May	212-234864	212-235414	\$ 1,800.00	\$ 225.00	\$ 1,575.00	5/8/17	212 00594	\$ 1,800.00	5/18/2017	210621	-10	\$ -	
9	9-May	212-235424	212-235814	\$ 1,275.00	\$ 275.00	\$ 1,050.00	5/9/17	212 00595	\$ 1,325.00	5/18/2017	210622	-9	\$ 50.00	
10	10-May	212-235824	212-236114	\$ 850.00	\$ 200.00	\$ 650.00	5/10/17	212 00596	\$ 850.00	5/18/2017	210629	-8	\$ -	
11	11-May	212-236124	212-236504	\$ 1,375.00	\$ 250.00	\$ 1,125.00	5/11/17	212 00597	\$ 1,375.00	5/18/2017	210630	-7	\$ -	
12	12-May	212-236514	212-237004	\$ 1,725.00	\$ 550.00	\$ 1,175.00	5/15/17	212 00598	\$ 1,725.00	5/18/2017	210638	-3	\$ -	
13	13-May			\$ -	\$ -	\$ -		212	\$ -			0	\$ -	
14	14-May			\$ -	\$ -	\$ -		212	\$ -			0	\$ -	
15	15-May	212-237014	212-237464	\$ 1,300.00	\$ 250.00	\$ 1,050.00	5/15/17	212 00599	\$ 1,300.00	5/18/2017	210639	-3	\$ -	
16	16-May	212-237474	212-237804	\$ 976.00	\$ 125.00	\$ 850.00	5/16/17	212 00600	\$ 975.00	5/18/2017	210644	-2	\$ -	
17	17-May	212-237814	212-238174	\$ 1,175.00	\$ 125.00	\$ 1,050.00	5/18/17	212 00601	\$ 1,175.00	5/22/2017	210720	-4	\$ -	
18	18-May	212-238184	212-238534	\$ 1,250.00	\$ 300.00	\$ 950.00	5/18/17	212 00602	\$ 1,250.00	5/24/2017	210844	-6	\$ -	
19	19-May	212-238544	212-239074	\$ 1,600.00	\$ 525.00	\$ 1,075.00	5/19/17	212 00603	\$ 1,600.00	5/24/2017	210851	-5	\$ -	
20	20-May			\$ -	\$ -	\$ -		212	\$ -			0	\$ -	
21	21-May			\$ -	\$ -	\$ -		212	\$ -			0	\$ -	
22	22-May	212-239084	212-239534	\$ 1,275.00	\$ 100.00	\$ 1,175.00	5/22/17	212 00604	\$ 1,275.00	5/25/2017	210893	-3	\$ -	
23	23-May	212-239544	212-239994	\$ 1,525.00	\$ 200.00	\$ 1,300.00	5/23/17	212 00605	\$ 1,500.00	5/31/2017	211106	-8	\$ (25.00)	
24	24-May	212-240004	212-240294	\$ 875.00	\$ 200.00	\$ 675.00	5/24/17	212 00606	\$ 875.00	5/24/2017	211108	0	\$ -	
25	25-May	212-240304	212-240584	\$ 925.00	\$ 100.00	\$ 825.00	5/25/17	212 00607	\$ 925.00	5/31/2017	211110	-6	\$ -	
26	26-May	212-240594	212-241194	\$ 2,050.00	\$ 475.00	\$ 1,575.00	5/26/17	212 00608	\$ 2,050.00	5/31/2017	211114	-5	\$ -	
27	27-May			\$ -	\$ -	\$ -		212	\$ -			0	\$ -	
28	28-May			\$ -	\$ -	\$ -		212	\$ -			0	\$ -	
29	29-May			\$ -	\$ -	\$ -		212	\$ -			0	\$ -	
30	30-May	212-241204	212-241874	\$ 2,250.00	\$ 650.00	\$ 1,600.00	5/30/17	212 00609	\$ 2,250.00	5/31/2017	211116	-1	\$ -	
31	31-May	212-241884	212-242204	\$ 950.00	\$ 275.00	\$ 675.00	5/31/17	212 00610	\$ 950.00	6/1/2017	211175	-1	\$ -	
			TOTALS	\$ 30,750.00	\$ 6,350.00	\$ 24,375.00								\$ (25.00)

TOTAL AMOUNT DUE TO GENERAL FUND — 1100-322-70-121-000-0-000	\$	30,750.00
LESS: TOTAL AMOUNT REMITTED TO GENERAL FUND (DIRECT DEPOSIT)	\$	6,350.00
TOTAL FUNDS DUE TO THE COUNTY TREASURER	\$	24,400.00

PREPARED BY: *[Signature]*
 THIS REPORT HAS BEEN PERSONALLY REVIEWED BY ME AND I CERTIFY IT TO BE TRUE AND CORRECT TO THE BEST OF MY KNOWLEDGE.
 APPROVED BY: *[Signature]*

RECEIVED
 JUN 07 2017

6/6/17
 DATE

Hidalgo County AUDITORS OFFICE
 THIS REPORT IS DUE IN THE OFFICE OF THE COUNTY AUDITOR BEFORE THE FIFTH (5TH) WORKING DAY OF THE FOLLOWING MONTH.
 COUNTY AUDITOR'S FORM: RE-PC1-1-005 REVISED:

- May 5, 2017 – Shortage of \$50.00 due to user #35 not turning in her money until May 9, 2017. Her money and receipt were locked up – Proper procedures have been implemented to avoid instances like this from happening again.
- May 9, 2017 – Overage of \$50.00 due to use #35 not turning in her money until May 9, 2017. The full-time cashier was out on the 8th and noticed that her money from the 5th was still in the box and turned it in on the 9th. Proper procedures have been implemented to avoid instances like this from happening again
- May 23, 2017 – User #9 was short \$25.00

X

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

July 5, 2017

The Honorable David L. Fuentes, Commissioner
Hidalgo County Precinct No. 1
1902 Joe Stephens Suite 101
Weslaco, Texas 78596

Re: Review of the Precinct 1 Sanitation Program *Monthly Fees Report* and Supporting Documentation
For the month of May 2017

Dear Commissioner Fuentes:

We conducted a limited scope review of the Precinct 1 Sanitation Program *Monthly Fees Report* and supporting documentation for the month of May 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 by your office on the *Monthly Fees Report* for the month of May 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 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, 82ND D.C.

RODOLFO DELGADO
JUDGE, 93RD D.C.

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

ROSE GUERRA REYNA
JUDGE, 206TH D.C.

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

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

- Reviewed *Cashier's Daily Close-Out Reports/Daily Remittance Forms (Close-Out Reports)* 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 *Monthly Fees Report* to verify proper completion.

Conclusion:

Total collections for the month of May 2017 were \$30,750.00. Based on the results of our review, we have concluded that fees collected were not properly accounted and reported as follows:

Observation No. 1:

Collections for May 23, 2017 were short \$25.00. According to staff, the reason for the shortage is unknown.

The County Auditor's Office requires that cash receipts be deposited intact on a daily basis. Shortages must be replenished. In addition, management should monitor all shortages to determine if there is a pattern meriting further investigation, modification of collection procedures, retraining of personnel, or disciplinary action. A county officer is personally liable for the loss of funds (e.g., shortage, acceptance of counterfeit bill, hot check, credit card charge back, etc.) while in his/her possession in the performance of official duties.

Failure to ensure that cash receipts are deposited intact on a daily basis may result in the loss of County revenue.

Recommendation:

Management should ensure that collections are deposited intact on a daily basis. Furthermore, the \$25.00 shortage should be immediately replenished and deposited with the County Treasurer.

In addition, during the months of January 2016, February 2016, May 2016, July 2016, October 2016, and April 2017 we noted the Sanitation Precinct 1 Program had nine missing permits. The County Auditor's Office requested that \$225.00 for the nine missing permits be replenished and deposited with the County Treasurer. As of today, the funds have not been deposited. The \$225.00 for the nine missing permits should be immediately deposited with the County Treasurer.

Observation No. 2:

We noted during our review that cashiers are not reconciling the cash drawer against receipts issued and change fund on a daily basis. On May 5, 2017, receipts totaled \$2,025.00; however, the deposit was made for only \$1,975.00 (\$50.00 short). The error was not noticed until May 9, 2017 when a cashier made management aware that \$50.00 from the May 5, 2017 collections were in her locked cash drawer. The \$50.00 were immediately deposited.

The County Auditor's Office requires that cashiers reconcile the cash drawer against receipts issued and change fund on a daily basis. The reconciliation must be documented on a *Cashier's Daily Close-Out Report*. The reconciliation must be witnessed by another person. The following procedures must be performed when preparing the *Cashier's Daily Close-Out Report*:

- a. The cashier must count the money and record the appropriate amounts on Part II Cash on Hand by Actual Count.
- b. The witness must total the actual receipts issued for the day and record the total and beginning and ending receipt numbers and control numbers, if applicable, on Part I Recap of Receipts.
- c. If a computerized receipting system is used, the witness must generate a Balance Report for the date of collection and verify that the beginning and ending receipt numbers and total collections on the Balance Report agree to those recorded on Part I Recap of Receipts.
- d. The witness must confirm that the amount recorded by the cashier on Part II Cash on Hand by Actual Count agrees to the receipts issued and the change fund, if any. Any variances must be noted on the Comments Section with a detailed explanation.

HIDALGO COUNTY DISTRICT JUDGES

- e. Both the cashier and the witness must verify that the Close-Out Report is completed in its entirety. Both the cashier and witness must sign under Part III Acknowledgment and Approval to document their responsibility for this verification.
- f. The witness must enter the deposit slip number, the total amount to be deposited, and the general ledger account number to which the funds should be credited on Part IV Summary of Deposits.
- g. After the deposit has been made in accordance with the procedures under Section G, the County official or his/her designee must verify that the total amount on the bank validated deposit slip agrees to the total amount to be deposited on the Close-Out Report. The County official or his/her designee must sign under Part III Acknowledgment and Approval to document responsibility for this verification.
- h. The County official or his/her designee must sign and date the Close-Out Report under Part III Acknowledgment and Approval to document responsibility for reviewing and approving the Close-Out Report.

Failure to ensure that cashiers reconcile the cash drawer against receipts issued and change fund on a daily basis may result in the loss of County revenue.

Recommendation:

Management should ensure that cashiers reconcile the cash drawer against receipts issued and change fund on a daily basis. The reconciliation must be documented on a *Cashier's Daily Close-Out Report*. The reconciliation must be witnessed by another person. At a minimum, the procedures noted above should be implemented.

Observation No. 3:

We noted during our review that receipt numbers 23587 and 23606 were not properly voided. The receipts did not contain the date the receipt was voided and the signature of a supervisor listed on the Authorized Signatories Form. According to staff, they were not aware that the supervisor signing the void receipts was not listed on the Authorized Signatories Form. Staff was previously informed that void receipts must contain the signature of a supervisor listed on the Authorized Signatories Form.

The County Auditor's Office requires that approval to void a receipt be obtained prior to voiding a receipt. Approval of void receipts should be limited to supervisors listed on the Authorized Signatories Form. The supervisors should ensure the original and all copies of the void receipt contain on the face of the receipt the word "VOID", an explanation for the void, the date receipt was voided, and the supervisor's signature of approval.

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

Recommendation:

Management should ensure that receipts are properly voided. At a minimum, the procedures noted above should be implemented.

Observation No. 4:

We noted during our review that permit numbers 43500 through 43520 were out of sequence and not issued during the month of May. According to the official permits log, the permits were issued to user number 35 on May 18, 2017; however, user number 35 did not sell any of the permits during the month of May. It appears that permits are issued to cashiers when not needed. Precinct 1 staff confirmed that the permits were maintained by the cashier and had not been sold.

The County Auditor's Office requires for the Precinct to maintain an "Issued Permits" Log to document the issuance of permits to cashiers. The "Issued Permits" log requires for the employee to document the starting and ending permit numbers, date the permits were issued to the cashier, and name and signature of the cashier that took possession of the permits. The permits must be issued in sequential order. Permits should be issued to a cashier only when needed. In addition, the supervisor should verify that the permits previously issued to the cashier have been sold prior to issuing additional permits.

Failure to ensure that permits are issued to cashiers only when needed may result in the loss of County revenue.

HIDALGO COUNTY DISTRICT JUDGES

LUIS M. SINGLETERRY
JUDGE, 1ST D.C.

RODOLFO DELgado
JUDGE, 1ST D.C.

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

ROSE GUERRA REYNA
JUDGE, 20TH D.C.

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

MARIO E. RAMIREZ, JR.
JUDGE, 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.

Recommendation:

Management should ensure that permits are issued to cashier only when needed. At a minimum, the procedures noted above should be implemented.

Observation No. 5:

We noted during our review that employees incorrectly entered permit numbers in the Solid Waste Disposal Program, the County's permit accounting system, when issuing permits. According to the Solid Waste Disposal Program, permit number 46117 was sold by Precinct 1; however, permit number 46117 was safeguarded at the County Auditor's Office and the permit had not been issued to Sanitation Precinct 1. According to Precinct 1 staff, permit number 41667 was incorrectly entered in the system as 46117.

In addition, we were informed that two permits, 41641 and 41588, were found in a cashier's drawer. The permits were issued during the month of April and were active in the Solid Waste Disposal Program. Precinct 1 staff was not able to explain the reason why the two active permits had not been issued to the constituents.

The County Auditor's Office requires cashier to issue an official receipt reflecting an accurate permit number. The cashier should verify that the actual permit number agrees to the permit number entered in the Solid Waste Disposal Program and on the receipt prior to issuing the receipt. Permits should be issued to constituents after payment is received and official receipt issued.

Failure to ensure that employees are properly entering permit numbers in the Solid Waste Disposal Program may result in the loss of County revenue.

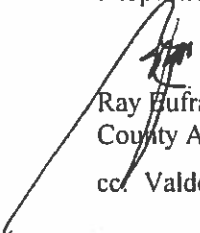
Recommendation:

Management should ensure that employees are properly entering permit numbers in the Solid Waste Disposal System. Permits should be issued to constituents after payment is received and official receipt issued.

Please provide a written management response to the observations noted above by July 14, 2017.

If you have any questions, please contact Letty Chavez, Compliance Audit Supervisor, at 318-2511 ext. 4651, or Arcy B. Duran, CPA, Director of Audit, at ext. 4645, Linda Fong, First Assistant Auditor, at ext. 4648, or me at ext. 4604.

Respectfully,



Ray Bufracio, CPA
County Auditor

cc. Valde Guerra, Executive Officer

HIDALGO COUNTY DISTRICT JUDGES

LUIS M. BANGLETERRY
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.

MOE GONZALEZ
JUDGE, 373RD D.C.
OVERSEER

LETICIA LOPEZ
JUDGE, 389TH D.C.

L. KENO VASQUEZ
JUDGE, 390TH D.C.

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

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

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

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 4/1/2017 ✓	384603	384657	55	\$220.00	\$220.00	4/1/2017	209128	231 01101
2 4/2/2017 ✓	384658	384764	107	\$482.00	\$482.00	4/2/2017	209129	231 01104
3 4/3/2017								
4 4/4/2017								
5 4/5/2017								
6 4/6/2017								
7 4/7/2017								
7 4/8/2017 ✓	384765	384800	36	\$144.00	\$144.00	4/8/2017	209413	231 01103
9 4/9/2017 ✓	384801	384900	100	\$400.00	\$400.00	4/9/2017	209415	231 01104
10 4/10/2017								
11 4/11/2017								
12 4/12/2017								
13 4/13/2017								
14 4/14/2017								
15 4/15/2017 ✓	384901	385036	136	\$544.00	\$544.00	4/15/2017	209526	231 01105
16 4/16/2017 ✓	385037	385950	914	\$3,656.00	\$3,656.00	4/16/2017	209527	231 01106
17 4/17/2017								
18 4/18/2017								
19 4/19/2017								
20 4/20/2017								
21 4/21/2017								
22 4/22/2017 ✓	385951	385976	26	\$104.00	\$104.00	4/22/2017	209894	231 01107
23 4/23/2017 ✓	385977	386026	50	\$200.00	\$200.00	4/23/2017	209895	231 01108
24 4/24/2017								
25 4/25/2017								
26 4/26/2017								
27 4/27/2017								
28 4/28/2017								
29 4/29/2017 ✓	386027	386113	87	\$348.00	\$384.00	4/29/2017	210033	231 01109
30 4/30/2017 ✓	386114	386180	67	\$268.00	\$268.00	4/30/2017	210034	231 01110
31								
				6,312.00	\$6,312.00			

✓ 1,578^A x \$4.00 = \$6,312.00

TOTAL AMOUNT DUE TO GENERAL FUND-----1100-347-40-123-000-0-000-----	
LESS: TOTAL AMOUNTS REMITTED TO GENERAL FUND-----	\$6,312.00
TOTAL FUNDS DUE TO THE COUNTY TREASURER-----	\$6,312.00

PREPARED BY: Gerardo Flores Date 5/30/2017

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

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

5/30/17
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-PCT.#3-001 REVISED 9/5/05

Revised
HIDALGO COUNTY AUDITOR'S OFFICE
APPROVED BY: Bmo
DATE: 5/30/17

X1

COUNTY of HIDALGO

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



EDINBURG, TEXAS 78539

June 16, 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 April 2017

Dear Commissioner Flores:

We conducted a limited scope review of the Anzalduas Park *Monthly Fees Report* and supporting documentation for the month of April 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 by your office on the *Monthly Fees Report* for the month of April 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 applicable supporting documentation were received within five days after the last day of the month pursuant to Local Government Code §114.001 (b).
- Verified the signature on the *Monthly Fees Report* to ensure that the report was signed by an authorized signatory as documented on the "Authorized Signatories Form."
- Verified the mathematical accuracy of the *Monthly Fees Report* by footing and cross-footing the report.
- Reviewed tickets issued to determine if proper fee amounts were collected and reported.

HIDALGO COUNTY DISTRICT JUDGES

LINA M SINGLETERRY
JUDGE, 92ND D.C.

RODOLFO DELGADO
JUDGE, 93RD D.C.

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

ROSE GUERRA TEYNA
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, 399TH D.C.

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

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

SENEE R. BETANCOURT
JUDGE, 449TH 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 Reports)* to determine if fees collected were properly accounted and deposited with the financial institution on or before the fifth business day after the day on which the funds were received pursuant to Local Government Code §113.022.
- Verified that the collections per the *Monthly Fees Report* agreed to: 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 April 2017 were \$6,312.00. 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 indicated that a park entrance fee has been collected since at least 1992. Commissioners Court may set and approve park entrance fees if approved by a majority of qualified voters through a referendum election; however, evidence that a referendum election was conducted was not provided. According to the Anzalduas Park staff, they were not aware if and when a referendum election was held to approve the collection of the park entrance fee.

In addition, according to staff, the park entrance fee is waived under certain circumstances. For example, the park entrance fee is only collected on weekends and waived on weekdays. The park entrance fee is also waived from vehicles entering the park after the *Daily Close-Out Report* and deposit cut-off time of 4:30 p.m. In addition, the park entrance fee is waived from County employees and law enforcement personnel upon presentation 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.

HIDALGO COUNTY DISTRICT JUDGES

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

RODOLFO DELGADO
JUDGE, 83RD D.C.

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

ROSE GUERRA REYNA
JUDGE, 204TH D.C.

JUAN R. FARIÑA
JUDGE, 273RD D.C.

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

NOÉ GONZALEZ
JUDGE, 370TH D.C.
OVERSEER

LETICIA LOPEZ
JUDGE, 349TH D.C.

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JUDGE, 398TH D.C.

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

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

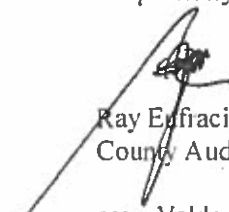
Recommendation:

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

Please provide a written management response to the observation noted above by June 30, 2017.

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

Respectfully,



Ray Enfracio, CPA
County Auditor

cc: Valde Guerra, County Executive Officer

HIDALGO COUNTY DISTRICT JUDGES

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

RODOLFO DELGADO
JUDGE, 93RD D.C.

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

ROSE OLERRA REYNA
JUDGE, 208TH D.C.

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

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

NOE GONZALEZ
JUDGE, 370TH D.C.
OVERSEER

LETICIA LOPEZ
JUDGE, 389TH D.C.

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

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

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

HIDALGO COUNTY, TEXAS
 ANZALDUAS PARK, PRECINCT 3
 MONTHLY REPORT FOR THE MONTH ENDING
 May 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 5/1/2017								231
2 5/2/2017								231
3 5/3/2017								231
4 5/4/2017								231
5 5/5/2017								231
6 5/6/2017	386181	386204	24	\$ 96.00	\$ 96.00	5/6/2017	210213	231 01111
7 5/7/2017	386205	386268	64	\$ 256.00	\$ 256.00	5/7/2017	210217	231 01112
8 5/8/2017								231
9 5/9/2017								231
10 5/10/2017								231
11 5/11/2017								231
12 5/12/2017								231
13 5/13/2017	386269	386322	54	\$ 216.00	\$ 216.00	5/13/2017	210606	231 01113
14 5/14/2017	386323	386380	58	\$ 232.00	\$ 232.00	5/14/2017	210608	231 01114
15 5/15/2017								231
16 5/16/2017								231
17 5/17/2017								231
18 5/18/2017								231
19 5/19/2017								231
20 5/20/2017	386381	386409	29	\$ 116.00	\$ 116.00	5/20/2017	210790	231 01115
21 5/21/2017	386410	386456	47	\$ 188.00	\$ 188.00	5/21/2017	210791	231 01116
22 5/22/2017								231
23 5/23/2017								231
24 5/24/2017								231
25 5/25/2017								231
26 5/26/2017								231
27 5/27/2017	386457	386496	40	\$ 160.00	\$ 160.00	5/27/2017	211248	231 01117
28 5/28/2017	386497	386534	38	\$ 152.00	\$ 152.00	5/28/2017	211247	231 01118
29 5/29/2017								231
30 5/30/2017								231
31 5/31/2017								231
				1,416.00	\$1,416.00			

TOTAL RECEIPTS AND FUNDS COLLECTED:

354 \$4.00 \$1,416.00

TOTAL AMOUNT DUE TO GENERAL FUND-----1100-347-40-123-000-0-000-----	\$1,416.00
LESS: TOTAL AMOUNTS REMITTED TO GENERAL FUND-----	\$1,416.00
TOTAL FUNDS DUE TO THE COUNTY TREASURER-----	

PREPARED BY: Gerardo Flores

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

JOSE M FLORES
 COMMISSIONER PRCT NO 3

6/6/2017
 DATE

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

COUNTY AUDITOR'S FORM RE-PCT #3-001 REVISED 9/5/05

HIDALGO COUNTY AUDITOR'S OFFICE
 APPROVED BY: [Signature]
 DATE: 7/6/17

Revised

XI

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

July 3, 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 May 2017

Dear Commissioner Flores:

We conducted a limited scope review of the Anzalduas Park *Monthly Fees Report* and supporting documentation for the month of May 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 by your office on the *Monthly Fees Report* for the month of May 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 applicable supporting documentation were received within five days after the last day of the month pursuant to Local Government Code §114.001 (b).
- Verified the signature on the *Monthly Fees Report* to ensure that the report was signed by an authorized signatory as documented on the "Authorized Signatories Form."
- Verified the mathematical accuracy of the *Monthly Fees Report* by footing and cross-footing the report.
- Reviewed tickets issued to determine if proper fee amounts were collected and reported.

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, 208TH D.C.

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

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

NOE GONZALEZ
JUDGE, 370TH D.C.
OVERSEER

LETICIA LOPEZ
JUDGE, 389TH D.C.

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

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

RENEE R. BETANCOURT
JUDGE, 449TH 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 Reports)* to determine if fees collected were properly accounted and deposited with the financial institution on or before the fifth business day after the day on which the funds were received pursuant to Local Government Code §113.022.
- Verified that the collections per the *Monthly Fees Report* agreed to: 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 May 2017 were \$1,416.00. 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 indicated that a park entrance fee has been collected since at least 1992. Commissioners Court may set and approve park entrance fees if approved by a majority of qualified voters through a referendum election; however, evidence that a referendum election was conducted was not provided. According to the Anzalduas Park staff, they were not aware if and when a referendum election was held to approve the collection of the park entrance fee.

In addition, according to staff, the park entrance fee is waived under certain circumstances. For example, the park entrance fee is only collected on weekends and waived on weekdays. The park entrance fee is also waived from vehicles entering the park after the *Daily Close-Out Report* and deposit cut-off time of 4:30 p.m. In addition, the park entrance fee is waived from County employees and law enforcement personnel upon presentation 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.

HIDALGO COUNTY DISTRICT JUDGES

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

ROOOLFO 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, 332ND D.C.

HOE GONZALEZ
JUDGE, 370TH D.C.
OVERSEER

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JUDGE, 389TH D.C.

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

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

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

The Honorable Jose M. Flores

July 3, 2017

Page 3 of 3

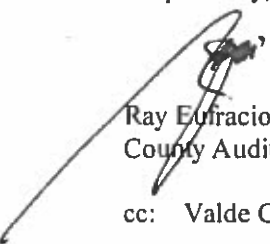
Recommendation:

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

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

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

Respectfully,



Ray Eufiracio, 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, 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.

MOE GONZALEZ
JUDGE, 37th D.C.
OVERSEER

LETICIA LOPEZ
JUDGE, 38th D.C.

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

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

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

DATE: 6/15/17
6/29/17 May-17

COUNTY OF HIDALGO, TEXAS
 SCHEDULE OF RECIPTS 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-May	232-37172	232-37259	\$ 2,750.00	\$ 450.00	\$ 2,300.00	5-1-17	232 00611	\$ 2,750.00	5/12/2017	210371	-11	\$ -
2	2-May	232-37260	232-37309	\$ 1,350.00	\$ 150.00	\$ 1,200.00	5-2-17	232 00612	\$ 1,350.00	5/12/2017	210372	-10	\$ -
3	3-May	232-37310	232-37362	\$ 1,575.00	\$ 225.00	\$ 1,350.00	5-3-17	232 00613	\$ 1,575.00	6/2/2017	211182	-30	\$ -
4	4-May	232-37363	232-37408	\$ 1,275.00	\$ 100.00	\$ 1,175.00	5-4-17	232 00614	\$ 1,275.00	5/12/2017	210373	-8	\$ -
5	5-May	232-37409	232-37479	\$ 1,925.00	\$ 150.00	\$ 1,775.00	5-5-17	232 00615	\$ 1,925.00	5/12/2017	210374	-7	\$ -
6	6-May	Saturday						232				0	\$ -
7	7-May	Sunday						232				0	\$ -
8	8-May	232-37480	232-37569	\$ 2,725.00	\$ 700.00	\$ 2,025.00	5-8-17	232 00616	\$ 2,725.00	5/12/2017	210376	-4	\$ -
9	9-May	232-37570	232-37623	\$ 1,500.00	\$ 300.00	\$ 1,200.00	5-9-17	232 00617	\$ 1,500.00	5/16/2017	210521	-7	\$ -
10	10-May	232-37624	232-37663	\$ 1,025.00	\$ 100.00	\$ 925.00	5-10-17	232 00618	\$ 1,025.00	5/16/2017	210523	-6	\$ -
11	11-May	232-37664	232-37710	\$ 1,300.00	\$ 300.00	\$ 1,000.00	5-11-17	232 00619	\$ 1,300.00	5/16/2017	210524	-5	\$ -
12	12-May	232-37711	232-37798	\$ 2,850.00	\$ 500.00	\$ 2,350.00	5-12-17	232 00620	\$ 2,850.00	5/22/2017	210755	-10	\$ -
13	13-May	Saturday						232				0	\$ -
14	14-May	Sunday						232				0	\$ -
15	15-May	232-37799	232-37872	\$ 2,100.00	\$ 500.00	\$ 1,600.00	5-15-17	232 00621	\$ 2,100.00	5/24/2017	210817	-9	\$ -
16	16-May	232-37873	232-37922	\$ 1,550.00	\$ 325.00	\$ 1,225.00	5-16-17	232 00622	\$ 1,550.00	5/24/2017	210821	-8	\$ -
17	17-May	232-37923	232-37979	\$ 1,700.00	\$ 100.00	\$ 1,600.00	5-17-17	232 00623	\$ 1,700.00	5/24/2017	210823	-7	\$ -
18	18-May	232-37980	232-38033	\$ 1,575.00	\$ 200.00	\$ 1,375.00	5-18-17	232 00624	\$ 1,575.00	5/24/2017	210824	-6	\$ -
19	19-May	232-38034	232-38088	\$ 1,600.00	\$ 325.00	\$ 1,275.00	5-19-17	232 00625	\$ 1,600.00	5/24/2017	210826	-5	\$ -
20	20-May	Saturday						232				0	\$ -
21	21-May	Sunday						232				0	\$ -
22	22-May	232-38089	232-38163	\$ 2,075.00	\$ 250.00	\$ 1,825.00	5-22-17	232 00626	\$ 2,075.00	5/25/2017	210901	-3	\$ -
23	23-May	232-38164	232-38216	\$ 1,825.00	\$ 600.00	\$ 1,225.00	5-23-17	232 00627	\$ 1,825.00	5/25/2017	210907	-2	\$ -
24	24-May	232-38217	232-38253	\$ 1,300.00	\$ 500.00	\$ 800.00	5-24-17	232 00628	\$ 1,300.00	5/26/2017	210994	-2	\$ -
25	25-May	232-38254	232-38297	\$ 1,250.00	\$ 300.00	\$ 950.00	5-25-17	232 00629	\$ 1,250.00	5/26/2017	210995	-1	\$ -
26	26-May	232-38298	232-38378	\$ 2,200.00	\$ 475.00	\$ 1,725.00	5-26-17	232 00630	\$ 2,200.00	5/31/2017	211118	-5	\$ -
27	7-May	Saturday						232				0	\$ -
28	8-May	Sunday						232				0	\$ -
29	29-May	Holiday						232				0	\$ -
30	30-May	232-38379	232-38472	\$ 2,725.00	\$ 450.00	\$ 2,275.00	5-30-17	232 00631	\$ 2,725.00	5/31/2017	211120	-1	\$ -
31	31-May	232-38473	232-38530	\$ 1,825.00	\$ 550.00	\$ 1,275.00	5-31-17	232 00632	\$ 1,825.00	6/1/2017	211174	-1	\$ -
TOTALS			\$ 40,000.00	\$ 7,550.00	\$ 32,450.00				\$ 40,000.00				\$ -

TOTAL AMOUNT DUE TO GENERAL FUND-----1100-322-70-123-000-0-000-----	\$	40,000.00
LESS: TOTAL FUNDS DUE TO THE COUNTY TREASURER-----	\$	40,000.00
OVER/(SHORT)-----	\$	-

PREPARED BY: Melissa A. Cisler

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

[Signature]
 APPROVED BY

6-2-17
 DATE

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

RECEIVED

JUN 05 2017
[Signature]

Hidalgo County
 AUDITORS OFFICE

COUNTY of HIDALGO

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



EDINBURG, TEXAS 78539

July 3, 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 May 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 May 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 by your office on the *Monthly Fees Report* for the month of May 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.
- Reviewed *Cashier's Daily Close-Out Reports/Daily Remittance Forms (Close-Out Reports)* to determine if fees collected were properly accounted and deposited with the financial institution on a daily basis.

HIDALGO COUNTY DISTRICT JUDGES

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

RODOLFO DELGADO
JUDGE, 92ND 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. KEINO VASQUEZ
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: 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 May 2017 were \$40,000.00. 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:

We noted during our review that not all void/reissued permits were consistently documented on the "Void Permit Log." Staff was not able to provide an explanation for not including all the void/reissued permits on the "Void Permit Log."

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 "Void Permit Log" requires for the employee to document the date permit was void, void 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.

Failure to ensure that the "Void Permit Log" is properly completed may result in the loss of County revenue.

Recommendation:

Management should ensure all void/reissued permits are consistently documented on the "Void Permit Log." At a minimum, the procedures noted above should be implemented.

Observation No. 2:

During the month of May, permit numbers 42409 and 42481 were not accounted. According to the official permits log, permit numbers 42409 and 42481 were provided to user number 13 and user number 47, respectively, for issuance purposes. Staff was not able to provide an explanation for the missing permits.

Persons who accept accountable forms (i.e., permits, receipts, etc.) become responsible, upon receipt, for the accountability and safeguarding of such forms. The person accountable 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 unaccounted permits should also be voided in the Solid Waste Disposal Application Program and \$50.00 for the missing permits should be replenished and deposited with the County Treasurer.

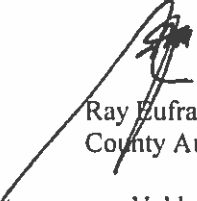
In addition, we noted that shortages and missing permits totaling \$565.00 (shortages of \$25.00, \$10.00, and \$5.00 on January 8, 2016, January 11, 2016, and February 24, 2016, respectively, and 21 missing permits between January 2016 and April 2017 totaling \$525.00) have not been replenished and deposited with the County Treasurer, as previously requested by the County Auditor's Office. The \$565.00 should be immediately deposited with the County Treasurer.

Please provide a management response to the observations noted above by July 21, 2017.

HIDALGO COUNTY DISTRICT JUDGES

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

Respectfully,



Ray Bufracio, CPA
County Auditor

cc: Valde Guerra, County Executive Officer

HIDALGO COUNTY DISTRICT JUDGES

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

RODOLFO DELGADO
JUDGE, 83RD D.C.

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

ROSE GUERRA REYNA
JUDGE, 206TH D.C.

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

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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.

PBC

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

Apr-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-Apr	24230488	24230504	\$ 750.00	\$ 200.00	\$ 550.00	4/3/17	242	630	\$ 750.00	4/12/2017	209394	-9	\$ -
2	2-Apr	SUNDAY						242						\$ -
3	3-Apr	24230505	24230582	\$ 2,925.00	\$ 475.00	\$ 2,450.00	4/4/17	242	631	\$ 2,925.00	4/12/2017	209395	-8	\$ -
4	4-Apr	24230583	24230638	\$ 2,075.00	\$ 600.00	\$ 1,475.00	4/5/17	242	632	\$ 2,075.00	4/12/2017	209396	-7	\$ -
5	5-Apr	24230639	24230685	\$ 1,475.00	\$ 150.00	\$ 1,330.00	4/6/17	242	633	\$ 1,480.00	4/12/2017	209397	-6	\$ 5.00
6	6-Apr	24230686	24230731	\$ 1,675.00	\$ 250.00	\$ 1,425.00	4/7/17	242	634	\$ 1,675.00	4/12/2017	209398	-5	\$ -
7	7-Apr	24230732	24230797	\$ 2,350.00	\$ 300.00	\$ 2,050.00	4/10/17	242	635	\$ 2,350.00	4/26/2017	209917	-16	\$ -
8	8-Apr	24230798	24230816	\$ 700.00	\$ 200.00	\$ 500.00	4/10/17	242	636	\$ 700.00	4/26/2017	209919	-16	\$ -
9	9-Apr	SUNDAY						242						\$ -
10	10-Apr	24230817	24230881	\$ 2,425.00	\$ 475.00	\$ 1,950.00	4/11/17	242	637	\$ 2,425.00	4/26/2017	209920	-15	\$ -
11	11-Apr	24230882	24230925	\$ 1,700.00	\$ 475.00	\$ 1,225.00	4/12/17	242	638	\$ 1,700.00	4/24/2017	209921	-12	\$ -
12	12-Apr	24230926	24230958	\$ 1,125.00	\$ 200.00	\$ 925.00	4/13/17	242	639	\$ 1,125.00	4/27/2017	209931	-14	\$ -
13	13-Apr	24230959	24230993	\$ 950.00	\$ 200.00	\$ 750.00	4/18/17	242	640	\$ 950.00	4/27/2017	209932	-9	\$ -
14	14-Apr	24230994	24231008	\$ 600.00	\$ 175.00	\$ 425.00	4/18/17	242	641	\$ 600.00	4/27/2017	209933	-9	\$ -
15	15-Apr	24231009	24231013	\$ 125.00	\$ -	\$ 125.00	4/18/17	242	642	\$ 125.00	4/27/2017	209934	-9	\$ -
16	16-Apr	SUNDAY						242						\$ -
17	17-Apr	24231014	24231120	\$ 3,725.00	\$ 750.00	\$ 2,975.00	4/18/17	242	643	\$ 3,725.00	4/27/2017	209935	-9	\$ -
18	18-Apr	24231121	24231178	\$ 1,750.00	\$ 275.00	\$ 1,475.00	4/19/17	242	644	\$ 1,750.00	4/27/2017	209937	-8	\$ -
19	19-Apr	24231179	24231226	\$ 1,625.00	\$ 175.00	\$ 1,450.00	4/20/17	242	645	\$ 1,625.00	4/27/2017	209939	-7	\$ -
20	20-Apr	24231227	24231269	\$ 1,400.00	\$ 150.00	\$ 1,250.00	4/21/17	242	646	\$ 1,400.00	4/27/2017	209940	-6	\$ -
21	21-Apr	24231270	24231322	\$ 1,650.00	\$ 400.00	\$ 1,250.00	4/24/17	242	647	\$ 1,650.00	4/27/2017	209941	-3	\$ -
22	22-Apr	24231323	24231337	\$ 525.00	\$ 250.00	\$ 275.00	4/24/17	242	648	\$ 525.00	4/27/2017	209942	-3	\$ -
23	23-Apr	SUNDAY						242						\$ -
24	24-Apr	24231338	24231397	\$ 1,750.00	\$ 150.00	\$ 1,600.00	4/25/17	242	649	\$ 1,750.00	4/27/2017	209947	-2	\$ -
25	25-Apr	24231398	24231437	\$ 1,250.00	\$ 250.00	\$ 1,000.00	4/26/17	242	650	\$ 1,250.00	5/1/2017	210006	-5	\$ -
26	26-Apr	24231438	24231482	\$ 1,275.00	\$ 250.00	\$ 1,025.00	4/27/17	242	651	\$ 1,275.00	5/8/2017	210227	-11	\$ -
27	27-Apr	24231483	24231518	\$ 1,375.00	\$ 225.00	\$ 1,150.00	4/28/17	242	652	\$ 1,375.00	5/8/2017	310229	-10	\$ -
28	28-Apr	24231519	24231567	\$ 1,575.00	\$ 500.00	\$ 1,075.00	5-1-17	242	653	\$ 1,575.00	5/8/2017	310231	-7	\$ -
29	29-Apr	242-000147	242-000151	\$ 125.00	\$ -	\$ 125.00	5-1-17	242	654	\$ 125.00	5/8/2017	310232	-7	\$ -
30	30-Apr	SUNDAY						242						\$ -
31	1-May							242						\$ -
TOTALS			\$ 36,900.00	\$ 7,075.00	\$ 29,830.00					\$ 36,905.00				

TOTAL AMOUNT DUE TO GENERAL FUND-----1100-322-70-124-000-0-000-----	\$	36,900.00
LESS: TOTAL AMOUNT REMITTED TO GENERAL FUND (COUNTY TREASURER)-----	\$	36,905.00
OVER/(SHORT)-----	\$	5.00

PREPARED BY: Sabrina Rodriguez

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

APPROVED BY: [Signature]

DATE: 6/2/17

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-PC4-002 REVISED 5/2016

HIDALGO COUNTY AUDITOR'S OFFICE
 APPROVED BY: [Signature]
 DATE: 6/8/17
 Revised

XI

COUNTY *of* HIDALGO

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



EDINBURG, TEXAS 78539

June 7, 2017

The Honorable Joseph Palacios, Commissioner
Hidalgo County 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 April 2017

Dear Commissioner Palacios:

We conducted a limited scope review of the Precinct 4 Sanitation Program *Monthly Fees Report* and supporting documentation for the month of April 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 by your office on the *Monthly Fees Report* for the month of April 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 applicable supporting documentation were received within five days after the last day of the month pursuant to Local Government Code §114.001 (b).
- Verified the signature on the *Monthly Fees Report* to ensure that the report was signed by an authorized signatory as documented on the "Authorized Signatories Form."
- Verified the mathematical accuracy of the *Monthly Fees Report* by footing and cross-footing the report.
- Reviewed receipts issued to determine if proper fee amounts were collected and reported.
- Verified that receipts and permits issued followed a sequential order.
- Verified that procedures for voided receipts and voided permits were properly followed.

HIDALGO COUNTY DISTRICT JUDGES

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

RODOLFO DELGADO
JUDGE, 93RD D.C.

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

ROSÉ CUERRA REYNA
JUDGE, 206TH D.C.

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

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

NOÉ GONZALEZ
JUDGE, 370TH D.C.
OVERSEER

LETICIA LOPEZ
JUDGE, 389TH D.C.

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

ISRAEL RAMÓN, JR.
JUDGE, 430TH D.C.

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

- Reviewed *Cashier's Daily Close-Out Reports/Daily Remittance Forms (Close-Out Reports)* 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 April 2017 were \$36,900.00. Based on the results of our review, we have concluded that fees collected were not properly accounted and reported (see observation no. 1). In addition, improvements could be made to the system of internal controls as noted in the following observations.

Observation No. 1

The April 5, 2017 collections contained an overage of \$5.00. According to Precinct 4 staff, the overage may have occurred by not providing the proper change to a constituent.

The County Auditor's Office requires that management monitor all overages to determine if there is a pattern meriting further investigation, modification of collection procedures, retraining of personnel, or disciplinary action.

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

Recommendation:

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

Observation No. 2:

Permit number 42835 was unaccounted. Precinct 4 staff was not able to provide an explanation for the missing permit. In addition, a log to document the issuance of permits to staff is not maintained.

Persons who accept accountable forms (i.e., permits, receipts, etc.) become responsible, upon receipt, for the accountability and safeguarding of such forms. A log that documents the date the permit was issued to the employee, permit starting and ending number and signature of employee receiving the permits should be used to document custody of the permits. The person accountable 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 unaccounted 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.

Observation No. 3

We noted during our review that the "Void Permit Log" was not properly completed. The "Void Permit Log" was missing the supervisor's signature of approval and not all void/reissued permits were documented on the "Void Permit Log".

HIDALGO COUNTY DISTRICT JUDGES

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

RODOLFO DELGADO
JUDGE, 93RD D.C.

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

ROSE GUERRA REYNA
JUDGE, 128TH D.C.

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

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

NOE GONZALEZ
JUDGE, 320TH D.C.
OVERSEER

LETICIA LOPEZ
JUDGE, 349TH D.C.

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

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

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

According to staff, they were not aware that the "Void Permit Log" required the supervisor's signature. In addition, Precinct 4 staff was not able to provide an explanation for not including all the void/reissued permits on the "Void Permit Log."

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 "Void Permit Log" requires for the employee to document the date permit was void, void 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.


Failure to ensure that the "Void Permit Log" is properly completed may result in the loss of County revenue.

Recommendation:

Management should implement formal monitoring procedures to ensure the "Void Permit Log" is properly completed. At a minimum, the procedures should ensure that void permits are approved by a supervisor prior to the clerk voiding the permit. In addition, management should monitor the number of void/reissued permits to determine if further investigation, modification of procedures, retraining of personnel, or disciplinary action is needed.

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

Respectfully,



Ray Eufrazio, CPA
County Auditor

cc: Valde Guerra, County Executive Officer

HIDALGO COUNTY DISTRICT JUDGES

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

RODOLFO DELGADO
JUDGE, 83RD D.C.

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

ROSE GUERRA REYNA
JUDGE, 208TH D.C.

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

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

NOE 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.

CONSTABLE PCT. 1 CELESTINO AVILA MONTHLY REPORT

For the Month Ending MAY, 2017

RCVD AUDITORS
JUN 15 '17 AM 11:47

JBC

DATE	PLAINTIFF'S NAME	DEFENDANT'S NAME	RECEIPT NUMBER	CAUSE NUMBER	TYPE OF SERVICE		Justice Clerk	County Clerk	District Clerk	Const. Sale	TREASURER RECEIPT	AMOUNTS DUE TO COUNTY
					OUT-OF-COUNTY (OCY)	IN-COUNTY (IC)						
5/1/2017	Rehobot Enterprises	Juanita Garcí Ortega	C1-2017-518	LT17-0260-J12	FED		X				210357	\$ 75.00
5/3/2017	Elman Law P.C.	Reynaldo Mujica	C1-2017-519	05-1356-B	Writ of Execution		X				210358	\$ 200.00
5/3/2017	Blanca Blanco	Karen Dale Burnett	C1-2017-520	SC17-0079-J12	SMALL CLAIMS		X				210358	\$ 75.00
5/12/2017	Alicia Benavides	Jessica Cruz	C1-2017-521	LT17-0286-J12	FFD		X				210566	\$ 75.00
5/12/2017	Alicia Benavides	Aurora Tijerina	C1-2017-522	LT17-0284-J12	FFD		X				210566	\$ 75.00
5/12/2017	Alicia Benavides	Maria Ybarra	C1-2017-523	FT17-0282-J12	FFD		X				210566	\$ 75.00
5/12/2017	Alicia Benavides	Maria G. Pena	C1-2017-524	LT17-0278-J12	FFD		X				210566	\$ 75.00
5/12/2017	Zapp & Zapp Law Firm, P.C.	Ganahiel Gonzalez-Gema&Irene He	C1-2017-525	DRCV037934	CITATION			X			210566	\$ 75.00
5/16/2017	Rehobot Enterprises	Alexa Gaona	C1-2017-526	LT17-0307-J12	FFD		X				210721	\$ 75.00
5/18/2017	WM Properties	All occupants	C1-2017-527	LT17-0313-J12	FFD		X				210852	\$ 75.00
5/19/2017	Erick Gomez	Adrian Salazar	C1-2017-528	SC17-0085-J12	SMALL CLAIMS		X				210853	\$ 75.00
5/19/2017	Max Fine Furniture	Ciudadlope Calvo Jr.	C1-2017-529	SC17-0083-J12	SMALL CLAIMS		X				210853	\$ 75.00
5/19/2017	Max Fine Furniture	Vanessa Gomez	C1-2017-530	SC17-0081-J12	SMALL CLAIMS		X				210853	\$ 75.00
5/19/2017	Max Fine Furniture	Desiderio Flores	C1-2017-531	SC17-0082-J12	SMALL CLAIMS		X				210853	\$ 75.00
5/19/2017	Maria L. Rivera	Juho Bruseno	C1-2017-532	LT17-0318-J12	FFD		X				210853	\$ 75.00
Page Total											\$1,250.00	
Grand Total												

X



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

Approved by _____

Prepared by S.M.

Comptroller
Precinct 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

July 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 May 2017

Dear Constable Avila:

We conducted a limited scope review of the Constable Precinct No. 1 *Monthly Fees Report* and supporting documentation for the month of May 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 May 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. SMOLETERRY
JUDGE, 82ND D.C.

RODOLFO DELGADO
JUDGE, 93RD D.C.

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

ROSE GUERRA REYNA
JUDGE, 206TH D.C.

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

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

NOE GONZALEZ
JUDGE, 378TH 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, 446TH D.C.

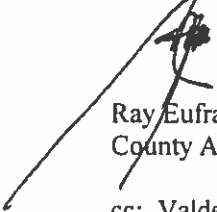
- Verified that procedures for voided receipts were properly followed.
- Reviewed *Cashier's Daily Close-Out Reports/Daily Remittance Forms* (Close-Out Reports) to determine if fees collected were properly accounted and deposited with the financial institution in a timely manner.
- Verified that the collections per the *Monthly Fees Report* agreed to: 1.) total receipts issued by the Constable; 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 May 2017 were \$1,475.00. Based on the results of our review, we have concluded that fees collected were generally properly accounted and reported.

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

Respectfully,



Ray Eufracio, CPA
County Auditor

cc: Valde Guerra, County Executive Officer

HIDALGO COUNTY DISTRICT JUDGES

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

RODOLFO DELGADO
JUDGE, 93RD D.C.

J. R. "BOBBY" FLORES
JUDGE, 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
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LETICIA LOPEZ
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L. KENO VASQUEZ
JUDGE, 398TH D.C.

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

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

CONSTABLE MARTIN CANTU MONTHLY REPORT
For the Month Ending May-17

ORIGINAL

DATE	PLAINTIFF'S NAME	DEFENDANT'S NAME	RECEIPT NUMBER	CAUSE NUMBER	TYPE OF SERVICE		Justice Clerk	County Clerk	District Clerk	Other Sale	TREASURER RECEIPT	AMOUNTS DUE TO COUNTY
					OUT OF COUNTY (OC)	IN-COUNTY (IC)						
5/8/2017	The State of Texas	Alvaro Luis Claves	10102-2	95394	Citation-All Other Methods	X			X		210512	\$75.00
5/8/2017	Ferri R. Flippetti	Gustavo Garcia	10103-2	M11310288CS	Citation-All Other Methods	X			X		210512	\$75.00
5/8/2017	Attorney General	In the Interest of 25 Cases	10104-2 to 10128-2	In the Interest of 25 Cases	Office Of Attorney General	X		X			210512	\$1,203.84
5/10/2017	Edinburg CISD	Unlimited Oilfield Services, Inc.	10129-2	T-0417-17-A	Tax Warrant	X		X			210514	\$200.00
5/10/2017	Weslaco ISD	Senor Taco	10130-2	T-0138-17-C	Tax Warrant	X		X			210514	\$200.00
5/11/2017	Hidalgo Co, City of Alamo, South TX Collage	Felices Dias	10131-2	T-0596-17-B	Tax Warrant	X		X			210515	\$200.00
5/11/2017	CFLP Interest LLC	Sergio Todaro	10132-2	CL-07-0233-F	Writ of Execution	X		X			210515	\$200.00
5/11/2017	Reliant Energy Retail Services	Alberto Diaz	10133-2	CL-15-2293-D	Writ of Execution	X		X			210515	\$200.00
5/17/2017	Daniel Kondos	Royal Moving & Storage, LLC	10134-2	CC-17-02414-C	Citation-All Other Methods	X		X			2017 JUN 21 09 23	\$75.00
5/17/2017	Diverse Funding Assoc. LLC, Assignee of Caeh of Colorado	Roel S. Garza	10135-2	CL-06-2177-E	Writ of Execution	X		X			210823	\$200.00
5/22/2017	Cameron Co, San Benito, San Benito CISD	Santos Valdez	10136-2	279897	Citation-All Other Methods	X		X			210822	\$60.00
5/22/2017	The Three Garcia dba Modern Crane Services	Mission Crane Services, Julio Rios	10137-2	2017-SC080177J5	Citation-All Other Methods	X		X			210822	\$75.00
5/22/2017	LVNV Funding	Claudia Gonzalez	10138-2	25772	Writ of Execution	X		X			210822	\$200.00
5/23/2017	of Cr. T. MT & Ch. T. Miror Children & Hector & Graciela Texas Comptroller of Public Accounts	German Trevino Cervantes & Marcos A. Tovar	10139-2	C-5952-15-11	Subpoena Civil	X		X			210822	\$75.00
5/30/2017	Texas Comptroller of Public Accounts	In the Interest of 1 Cases	10140-2	F-5098-08-E	Office Of Attorney General	X		X			211093	\$33.66
5/30/2017	Texas Comptroller of Public Accounts	In the Interest of 92 Cases	10141-2 to 10232-2	In the Interest of 92 Cases	Office Of Attorney General	X		X			211093	\$4,554.00
5/31/2017	Donna ISD	Arturo Arriaga Sr.	10233-2	T-237-05-C	Order of Sale Levy, Deed Notice Package	X		X			211204	\$275.00
5/31/2017	McAllen ISD	Woodrow Glascock	10234-2	T-1538-09-B	Order of Sale Levy, Deed Notice Package	X		X			211204	\$275.00
											Page Total	\$8,176.50
											Grand Total	\$8,176.50



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: *M. C. N.*

Constable, Precinct 2

Prepared by: *M. Cantu*

CONSTABLE MARTIN CANTU MONTHLY REPORT

For the Month Ending May-17

DATE	PLAINTIFF'S NAME	DEFENDANT'S NAME	RECEIPT NUMBER	CAUSE NUMBER	TYPE OF SERVICE		Justice Clerk	County Clerk	District Clerk	Other	Const Sale	TREASURER RECEIPT	AMOUNTS DUE TO COUNTY
					OUT OF COUNTY (OC)	IN-COUNTY (IC)							
5/31/2017	PSJA ISD	Clara Rodriguez	10235-2	T-1017-11-B	Order of Sale Levy, Deed Notice Package	X			X			211204	\$275.00
5/31/2017	Hidalgo County	Jose L. Munguia	10236-2	T-0934-12-I	Order of Sale Levy, Deed Notice Package	X			X			211204	\$275.00
5/31/2017	Hidalgo County	Rodolfo Cantu	10237-2	T-0263-13-E	Order of Sale Levy, Deed Notice Package	X			X			211204	\$275.00
5/31/2017	Mercedes ISD	Brad D. Schwarz	10238-2	T-0450-13-A	Order of Sale Levy, Deed Notice Package	X			X			211204	\$275.00
5/31/2017	Sharyland ISD	Mario A.I. Lee	10239-2	T-1006-13-G	Order of Sale Levy, Deed Notice Package	X			X			211204	\$275.00
5/31/2017	Hidalgo ISD	Herbert R. Scurlock, III	10240-2	T-2148-13-A	Order of Sale Levy, Deed Notice Package	X			X			211204	\$275.00
5/31/2017	PSJA ISD	Rogelio Morales Botello	10241-2	T-0064-14-F	Order of Sale Levy, Deed Notice Package	X			X			211204	\$275.00
5/31/2017	Monte Alto ISD	Daniel J. Doyle (deceased)	10242-2	T-0380-14-C	Order of Sale Levy, Deed Notice Package	X			X			211204	\$275.00
5/31/2017	PSJA ISD	Sun Oil Company	10243-2	T-0485-14-C	Order of Sale Levy, Deed Notice Package	X			X			211204	\$275.00
5/31/2017	Hidalgo County	Robert C. Low	10244-2	T-1772-14-D	Order of Sale Levy, Deed Notice Package	X			X			211204	\$275.00
5/31/2017	Hidalgo County	R.W. Mills	10245-2	T-1811-14-F	Order of Sale Levy, Deed Notice Package	X			X			211204	\$275.00
5/31/2017	PSJA ISD	Jose M. Ibarra	10246-2	T-2193-14-F	Order of Sale Levy, Deed Notice Package	X			X			211204	\$275.00
5/31/2017	PSJA ISD	Erasmio G. Avila	10247-2	T-2195-14-II	Order of Sale Levy, Deed Notice Package	X			X			211204	\$275.00
5/31/2017	Hidalgo ISD	Esmeralda Lozano Alcaraz	10248-2	T-2394-14-F	Order of Sale Levy, Deed Notice Package	X			X			211204	\$275.00
5/31/2017	Hidalgo County	Ernesto Alvarez	10249-2	T-2546-14-I	Order of Sale Levy, Deed Notice Package	X			X			211204	\$275.00
5/31/2017	La Villa ISD	Glenda K. Torres	10250-2	T-0106-15-G	Order of Sale Levy, Deed Notice Package	X			X			211204	\$275.00
5/31/2017	McAllen ISD	Javier Cerezo	10251-2	T-0178-15-II	Order of Sale Levy, Deed Notice Package	X			X			211204	\$275.00
5/31/2017	Mission CISD	Dolores O. Contreras	10252-2	T-0300-15-F	Order of Sale Levy, Deed Notice Package	X			X			211204	\$275.00
												Page Total	\$4,950.00
												Grand Total	\$4,950.00



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

Approved by: [Signature] Constable, Precinct 2

Prepared by: [Signature]

COUNTY of HIDALGO

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



EDINBURG, TEXAS 78539

July 3, 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 May 2017

Dear Constable Cantu:

We conducted a limited scope review of the Constable Precinct No. 2 *Monthly Fees Report* and supporting documentation for the month of May 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 the review was limited to collections reported by your office on the *Monthly Fees Report* for the month of May 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.
- Reviewed *Cashier's Daily Close-Out Report/Daily Remittance Forms* (Close-Out Reports) to determine if fees collected were properly accounted and deposited with the financial institution in a timely manner.

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, 379TH D.C.
OVERSEER

LETICIA LOPEZ
JUDGE, 369TH D.C.

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

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

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

The Honorable Martin Cantu
July 3, 2017
Page 2 of 2

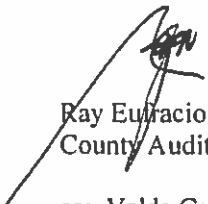
- Verified that the collections per the *Monthly Fees Report* agreed to: 1.) total receipts issued by the Constable; 2.) total deposits made with the financial institution; 3.) total receipts issued by the County Treasurer.
- Reviewed receipts issued, Close-Out Reports, and the *Monthly Fees Report* to verify proper completion.

Conclusion:

Total collections for the month of May 2017 were \$17,251.50. Based on the results of our review, we have concluded that fees collected were generally properly accounted and reported.

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

Respectfully,



Ray Eultracio, 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, 77th 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, 39th D.C.

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

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

CONSTABLE, PCT. 3 LARRY GALLARDO MONTHLY REPORT

For the Month Ending April PBC

RECEIVED BY

DATE	PLAINTIFF'S NAME	DEFENDANT'S NAME	RECEIPT NUMBER	COUNTY CAUSE NUMBER	JUDICIAL TYPE OF SERVICE	COUNTY OFFICER							TREASURER RECEIPT	AMOUNTS DUE TO COUNTY
						Justice Clerk	County Clerk	District Clerk	Other	Const Sale	Justice Clerk	County Clerk		
4/7/2017	HIDALGO COUNTY, ET AL	D&D TRANSPORT	C3-2017-553	T-0074-17-G	TAX WARRANT	X							209729	\$ 200.00
4/11/2017	UNIFUND CCR PARTNERS	ARNOLDO G. PENA	C3-2017-554	CL-07-1252-E	WRIT OF EXECUTION		X						209730	\$ 200.00
4/12/2017	NORTH AMERICAN LIFE INSURANCE	BLANCA I. ALONZO	C3-2017-555	D-1-GN-12-003068	WRIT OF EXECUTION (TRAVIS CO)			X					209731	\$ 200.00
4/12/2017	HIDALGO COUNTY, ET AL	JUAN MONTES, ET AL	C3-2017-556	T-076-10-A	LEVY, DEED NOTICE PKG. & ORDER OF SALE	X							209732	\$ 275.00
4/13/2017	HIDALGO COUNTY, ET AL	HEIRS OF MOISES JIMENEZ, SR.	C3-2017-557	T-0234-12-15	LEVY, DEED, NOTICE PKG. & ORDER OF SALE	X							209732	\$ 275.00
4/13/2017	HIDALGO COUNTY, ET AL	MARIA M. RODRIGUEZ	C3-2017-558	T-0657-12-A	LEVY, DEED, NOTICE PKG. & ORDER OF SALE	X							209732	\$ 275.00
4/13/2017	LA JOYA ISD	RAUDEL GONZALEZ	C3-2017-559	T-1831-12-1	LEVY, DEED, NOTICE PKG. & ORDER OF SALE X 2	X							209732	\$ 550.00
4/13/2017	LA JOYA ISD	VICENTE ALVAREZ	C3-2017-560	T-3316-12-J	LEVY, DEED, NOTICE PKG. & ORDER OF SALE	X							209732	\$ 275.00
4/13/2017	PSJA ISD	MARIO HIDALGO	C3-2017-561	T-0032-14-J	LEVY, DEED, NOTICE PKG. & ORDER OF SALE	X							209732	\$ 275.00
4/13/2017	VALLEY VIEW ISD	DANIEL ALVAREZ	C3-2017-562	F-0390-14-I	LEVY, DEED, NOTICE PKG. & ORDER OF SALE	X							209732	\$ 275.00
4/13/2017	HIDALGO COUNTY, ET AL	JORGE LUIS SAIDE, JR.	C3-2017-563	T-0479-14-B	LEVY, DEED, NOTICE PKG. & ORDER OF SALE	X							209732	\$ 275.00
4/13/2017	STC	ANTONIO D. CASTRO	C3-2017-564	T-0496-14-E	LEVY, DEED, NOTICE PKG. & ORDER OF SALE	X							209732	\$ 275.00
4/13/2017	PSJA ISD	SALVADOR GONZALEZ VALDEZ	C3-2017-565	T-1242-14-C	LEVY, DEED, NOTICE PKG. & ORDER OF SALE	X							209732	\$ 275.00
4/13/2017	HIDALGO COUNTY, ET AL	CARLOS B. PENA, ET AL	C3-2017-566	T-1293-14-D	LEVY, DEED, NOTICE PKG. & ORDER OF SALE	X							209732	\$ 275.00
4/13/2017	HIDALGO ISD	JOSE ZAMORA	C3-2017-567	T-2115-14-I	LEVY, DEED, NOTICE PKG. & ORDER OF SALE	X							209732	\$ 275.00
Page Total												\$ 4,175.00		
Grand Total												\$ 4,175.00		



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

Approved by: *[Signature]*
Constable/Precinct 3

Prepared by: *[Signature]*

CONSTABLE, PCT. 3 LARRY GALLARDO MONTHLY REPORT

For the Month Ending April

DATE	PLAINTIFF'S NAME	DEFENDANT'S NAME	RECEIPT NUMBER	CAUSE NUMBER	TYPE OF SERVICE OUT OF COUNTY (OC) IN-COUNTY (IC)	OFFICER					TREASURER RECEIPT	AMOUNTS DUE TO COUNTY
						Justice Clerk	County Clerk	District Clerk	Other	Const Sale		
4/13/2017	MERCEDES ISD	NICOLAS TOSCANO	C3-2017-568	T-2283-14-B	LEVY, DEED, NOTICE PKG. & ORDER OF SALE	X					209732	275.00
4/13/2017	PSJA ISD	RODOLFO G. GARCIA	C3-2017-569	F-2536-14-B	LEVY, DEED, NOTICE PKG. & ORDER OF SALE	X					209732	275.00
4/13/2017	PSJA ISD	VERONICA RAMIREZ	C3-2017-570	F-0754-15-G	LEVY, DEED, NOTICE PKG. & ORDER OF SALE	X					209732	275.00
4/13/2017	I.A. JOYA ISD	SAN JUANITA FLORES	C3-2017-571	I-0986-15-1	LEVY, DEED, NOTICE PKG. & ORDER OF SALE	N					209732	275.00
4/13/2017	EDCOUCH I.L.S.A ISD	AURELIA TORRES, ET AL	C3-2017-572	F-1030-15-1	LEVY, DEED, NOTICE PKG. & ORDER OF SALE	N					209732	275.00
4/13/2017	HIDALGO COUNTY	JOSE LOZANO VILLI EGAS	C3-2017-573	F-0639-16-D	LEVY, DEED, NOTICE PKG. & ORDER OF SALE	N					209732	275.00
4/19/2017	HIDALGO COUNTY ET AL	SERGIO CARAPIA & JOSE FRANCISCO FERNANDEZ, JR	1114-3	F-1780-12-1 / T-60610-E	LEVY, DEED, NOTICE PKG. & ORDER OF SALE X 2	X					209733	540.00
4/19/2017	WE-SLACO ISD ET AL	RAMIRO FLORES PEIRAE MARTINEZ & CLAYTON BAIRD	1115-3	2885-09-B, T-0016-12-11	LEVY, DEED, NOTICE PKG. & ORDER OF SALE X 4	N					209733	1,080.00
Page Total											\$ 3,270.00	
Grand Total											\$ 7,445.00	

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

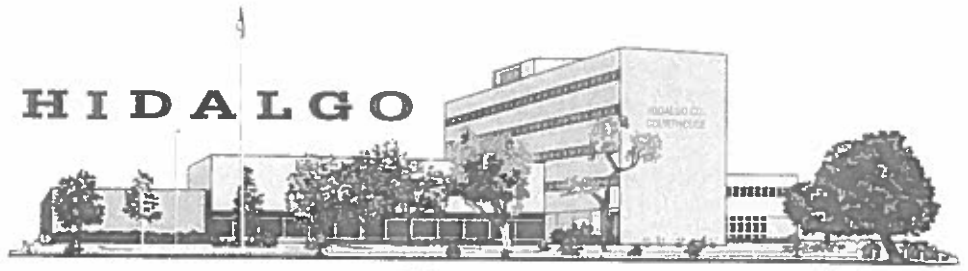
Approved by: [Signature] Prepared by: [Signature]

HIDALGO COUNTY AUDITOR'S OFFICE
APPROVED BY: [Signature]
DATE: 5/11/17

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

June 7, 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 April 2017

Dear Constable Gallardo:

We conducted a limited scope review of the Constable Precinct No. 3 *Monthly Fees Report* and supporting documentation for the month of April 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 April 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 GUERRA REYNA
JUDGE, 206TH D.C.

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

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

NOE GONZALEZ
JUDGE, 378TH D.C.
OVERSEER

LETICIA LOPEZ
JUDGE, 389TH D.C.

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

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

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

Honorable Lazaro Gallardo
June 7, 2017
Page 2 of 2


- Reviewed *Cashier's Daily Close-Out Reports/Daily Remittance Forms* (Close-Out Reports) to determine if fees collected were properly accounted and deposited with the financial institution in a timely manner.
- Verified that the collections per the *Monthly Fees Report* agreed to: 1.) Total receipts issued by the Constable; 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 April 2017 were \$7,445.00. Based on the results of our review, we have concluded that fees collected were generally properly accounted and reported.

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

Respectfully,



Ray Eufrazio, CPA
County Auditor

cc: Valde Guerra, County Executive Officer

HIDALGO COUNTY DISTRICT JUDGES

LUIS M SINGLETERRY
JUDGE, 92ND D.C.

RODOLFO DELGADO
JUDGE, 93RD D.C.

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

ROSE GUERRA REYNA
JUDGE, 208TH D.C.

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

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

NOE GONZALEZ
JUDGE, 370TH D.C.
OVERSEER

LETICIA LOPEZ
JUDGE, 349TH D.C.

L. KENO VASQUEZ
JUDGE, 381ST 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

July 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 May 2017

Dear Constable Gallardo:

We conducted a limited scope review of the Constable Precinct No. 3 *Monthly Fees Report* and supporting documentation for the month of May 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 May 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 GUERRA REYNA
JUDGE, 204TH D.C.

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

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

NOE GONZALEZ
JUDGE, 370TH D.C.
OVERSEER

LETICIA LOPEZ
JUDGE, 381TH D.C.

L. KENO VASQUEZ
JUDGE, 381TH D.C.

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

RENEE R. BETHACOUR
JUDGE, 441TH D.C.

Honorable Lazaro Gallardo
July 3, 2017
Page 2 of 2

- Reviewed *Cashier's Daily Close-Out Reports/Daily Remittance Forms* (Close-Out Reports) to determine if fees collected were properly accounted and deposited with the financial institution in a timely manner.
- Verified that the collections per the *Monthly Fees Report* agreed to: 1.) total receipts issued by the Constable; 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 May 2017 were \$3,955.00. Based on the results of our review, we have concluded that fees collected were generally properly accounted and reported.

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

Respectfully,



Ray E. Fracio, 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, 208TH 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.

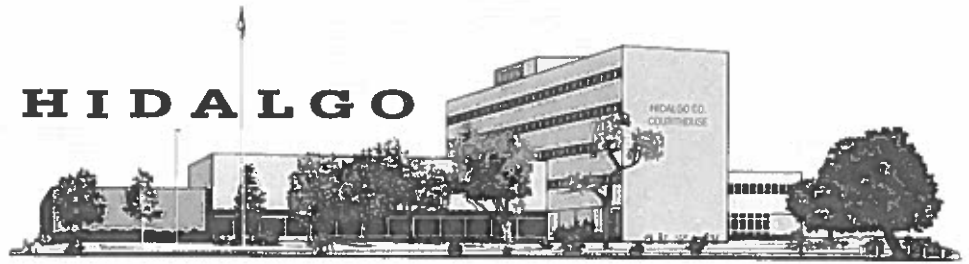
L. KENO VASQUEZ
JUDGE, 398TH D.C.

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

RENEE R. BETANCOUR
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

July 3, 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 May 2017

Dear Constable Gaitan:

We conducted a limited scope review of the Constable Precinct No. 4 *Monthly Fees Report* and supporting documentation for the month of May 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 May 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, 119TH 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, 390TH D.C.

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

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

Honorable Atanacio Gaitan, Jr.
July 3, 2017
Page 2 of 2

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

Conclusion:

Total collections for the month of May 2017 were \$805.00. Based on the results of our review, we have concluded that fees collected were generally properly accounted and reported.

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

Respectfully,



Ray Euffacio, 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, 312ND D.C.

NOE GONZALEZ
JUDGE, 370TH D.C.
RUGLES

LETICIA LOPEZ
JUDGE, 389TH D.C.

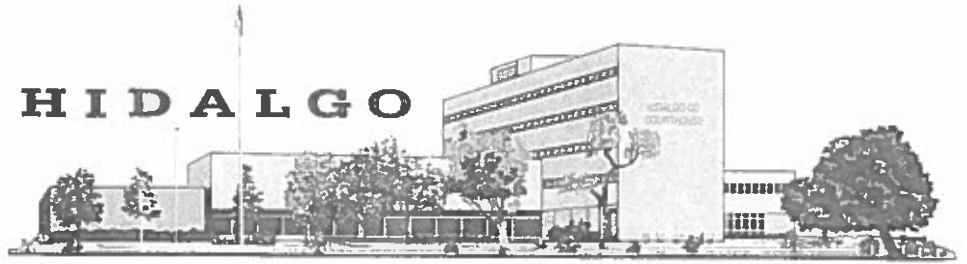
L. KENO VASQUEZ
JUDGE, 398TH D.C.

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

June 16, 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 April 2017

Dear Constable Gaitan:

We conducted a limited scope review of the Constable Precinct No. 4 *Monthly Fees Report* and supporting documentation for the month of April 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 April 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, 138TH D.C.

ROSE GUERRA REYNA
JUDGE, 204TH D.C.

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

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

NOE GONZALEZ
JUDGE, 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, 448TH D.C.

Honorable Atanacio Gaitan, Jr.
June 6, 2017
Page 2 of 2


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

Conclusion:

Total collections for the month of April 2017 were \$1,175.00. Based on the results of our review, we have concluded that fees collected were generally properly accounted and reported.

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

Respectfully,



Ray Zufracio, CPA
County Auditor

cc: Valde Guerra, County Executive Officer

HIDALGO COUNTY DISTRICT JUDGES

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

RODOLFO DELGADO
JUDGE, 93RD D.C.

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

ROSE GUERRA REYNA
JUDGE, 208TH D.C.

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

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

NOÉ GONZALEZ
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JUDGE, 398TH D.C.

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

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

**HIDALGO COUNTY SHERIFF'S OFFICE
"FEE" MONTHLY REPORT
FOR THE MONTH ENDED MAY 2017**

AUDITED BY: THE HIDALGO
COUNTY AUDITOR'S OFFICE
DATE: 7/6/2017
J.C. 7/6/17

Part I: AMOUNT BILLED FOR HOUSING OF PRISONERS		
AGENCY NAME		AMOUNT
A. Bureau of Prisons (BOP)		\$ 6,812.00
B. U.S. Marshals (USM)	X1	\$ 1,976.00
C. Customs and Border Protection (Pharr)	X2	\$ 884.00
D.	X3	\$ -
E.		\$ -

Part II: AMOUNT RECEIVED FOR HOUSING OF PRISONERS		
AGENCY NAME	MONTH	AMOUNT
A. U.S. Marshals (USM)	Mar-17	\$ 884.00
B. U.S. Marshals (USM)	Apr-17	\$ 2,496.00
C. Federal Bureau of Prisons	Mar-17	\$ 3,068.00
D. Federal Bureau of Prisons	Apr-17	\$ 4,368.00
E. Customs and Border Protection (Pharr)	Apr-17	\$ 572.00
F.		\$ -
G.		\$ -
H.		\$ -

*① 1000000
② 1000000
From X5*

Part III: SUMMARY OF RECEIPT COLLECTION				
A. RECEIPTS ISSUED	SO-2017-01548	TO	SO-2017-01919	\$ 79,975.59
B. RECEIPTS ISSUED (Sub-Station)	SSE-2017-00212	TO	SSE-2017-00270	\$ 158.00
C. BAIL BOND FEES (JAIL)	F-2017-03619	TO	F-2017-04708	\$ 14,265.00
TOTAL DUE TO THE COUNTY TREASURER				\$ 94,398.59

Part IV: SUMMARY OF FEE ALLOCATION			
TELEPHONE COMMISSIONS	MONTH		AMOUNT
A. VAC. Inc.	Feb. 2017	1100-360-00-000-001-0-000	\$ 30,902.85
B. VAC. Inc.	Mar-17	1100-360-00-000-001-0-000	\$ 34,366.61
HOUSING OF PRISONERS			
A. Federal Bureau of Prisons		1100-342-30-280-000-0-000	
B. US Marshals		1100-342-30-280-000-0-000	
C. Customs and Border Protection (Pharr)	Apr-17	1100-342-30-280-000-0-000	\$ 572.00
TUITION FEES		1100-342-11-280-000-0-000	\$ 900.00
GARAGEKEEPER FEES		1100-342-10-280-002-0-000	\$ 350.00
REIMBURSEMENT-JAIL-PHYSICIAN SRV		1100-423-21-280-002-0-331	\$ -
BAIL BOND FEES		1100-207-20-000-036-0-000	\$ 14,265.00
BAIL BOND FEE REFUNDS		1100-202-00-000-024-0-000	\$ (825.00)
OTHER SHERIFF'S FEES AND COSTS			
	AMOUNT		
A. Serving Legal Process	\$ 6,963.00	X5 ①	
B. Sale of Stray Animals	\$ 125.33	X5, X11	
C. Offense Reports/Insurance Reports	\$ 542.00	X5	
D. Fingerprints	\$ 390.00	X5	
E. Clearance Letters/Record checks	\$ 540.00	X5 ②	
F. Photo & Video Fees	\$ -		
G. Other "Order of Sale"	\$ 2,600.00	X5	
H. Miscellaneous	\$ 1,881.80	X5 ③	
I. Overpayments	\$ (8.00)	X5	
Total Sheriff Fees (A through I)		1100-342-10-280-001-0-000	\$ 13,034.13
TOTAL FEES PAYABLE TO THE COUNTY TREASURER			\$ 93,565.59

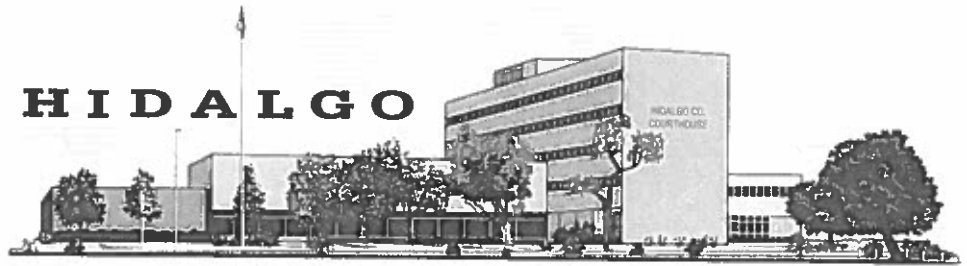
This report has been personally reviewed by me and which I certify to be true to the best of my knowledge.

Emilia Urigo
Hidalgo County Sheriff, or Designee

Elisa Auedendo
Prepared by:

COUNTY HIDALGO

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



EDINBURG, TEXAS 78539

June 30, 2017

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

Re: Review of the Sheriff's Fee *Monthly Fees Report*
For the Month of May 2017

Dear Sheriff Guerra:

We conducted a limited scope review of the Sheriff's Fee *Monthly Fees Report* and supporting documentation for the month of May 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 by your office on the *Monthly Fees Report* for the month of May 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 the collections per the *Monthly Fees Report* agreed to: 1.) total receipts issued; 2.) total deposits made with the financial institution; and 3.) total receipts issued by the County Treasurer.

HIDALGO COUNTY DISTRICT JUDGES

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

RODOLFO DELGADO
JUDGE, 92ND D.C.

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

ROSE GUERRA REYNA
JUDGE, 208TH D.C.

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

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

NOE GONZALEZ
JUDGE, 370TH D.C.
OVERSEER

LETICIA LOPEZ
JUDGE, 389TH D.C.

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

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

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

The Honorable Eddie Guerra
July 3, 2017
Page 2 of 2

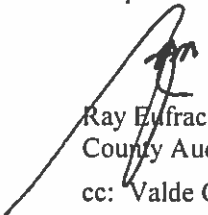
- Verified that receipts issued followed a sequential order.
- Verified that the receipts issued and the *Monthly Fees Report* were properly completed.

Conclusion:

Total collections for the month of May 2017 were \$93,565.59. Based on the results of our review, we have concluded that fees were generally properly accounted and reported.

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

Respectfully,



Ray Eufrazio, CPA
County Auditor

cc: Valde Guerra, County Executive Officer

HIDALGO COUNTY DISTRICT JUDGES

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

RODOLFO DELGADO
JUDGE, 83RD D.C.

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

ROSE GUERRA REYNA
JUDGE, 208TH D.C.

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

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

NOE GONZALEZ
JUDGE, 370TH D.C.
OVERSEER

LETICIA LOPEZ
JUDGE, 388TH D.C.

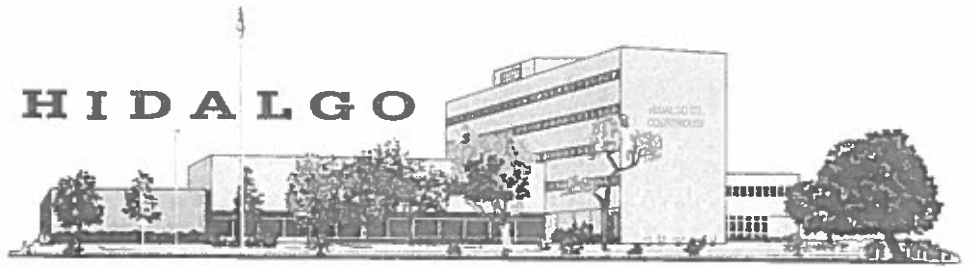
L. KENO VASQUEZ
JUDGE, 398TH D.C.

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

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

COUNTY of HIDALGO

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PHONE: (956) 318-2511
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WEBSITE: www.co.hidalgo.tx.us/auditor



EDINBURG, TEXAS 78539

June 6, 2017

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

Re: Review of Sheriff's Regular Trust Fund Financial Statements
For the months ended March 31, 2017 and April 30, 2017

Dear Sheriff Guerra:

We conducted a limited scope review of the Regular Trust Fund financial statements for the months ended March 31, 2017 and April 30, 2017 pursuant to Local Government Code §112.006 (a), §115.001, §115.002 (b), and §115.901. The objective of the review was to obtain limited assurance that the financial statements are free from material misstatements.

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

Based on our review, the financial statements do not contain any material misstatements. However, we noted that the system of internal controls relevant to the preparation of financial statements requires improvements as noted in the following observation:

Observation No. 1:

The March 2017 Regular Trust Fund financial statements and applicable supporting documentation were not filed with the County Auditor's Office within ten days after the last day of the month. The financial statements were filed 30 days late.

The County Auditor's Office requires that financial statements be filed within ten days after the last day of the month.

Failure to ensure that the financial statements are filed with the County Auditor's Office within ten days after the last day of the month may result in the improper reporting of County funds.

Recommendation:

Management should ensure that financial statements along with supporting documentation are filed with the County Auditor's Office within ten days after the last day of the month.

Please provide a management response to the observation noted above by June 30, 2017.

HIDALGO COUNTY DISTRICT JUDGES

LURS M SINGLETERRY
JUDGE, 12TH D.C.

RODOLFO DELGADO
JUDGE, 13TH D.C.

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

ROSE GUERRA REYNA
JUDGE, 204TH D.C.

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

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

NOE GONZALEZ
JUDGE, 370TH D.C.
OVERSEER

LETICIA LOPEZ
JUDGE, 389TH D.C.

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

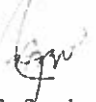
ISRAEL RAMON, JR.
JUDGE, 430TH D.C.

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

The Honorable Eddie Guerra
June 6, 2017
Page 2 of 2

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

Respectfully,


Ray Eufrazio, CPA
Hidalgo County Auditor

cc: Valde Guerra, County Executive Officer

HIDALGO COUNTY DISTRICT JUDGES

LUIS M SINGLETERRY
JUDGE, 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, 31st 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. BETANCOU
JUDGE, 44th D.C.

COUNTY of HIDALGO

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



EDINBURG, TEXAS 78539

July 7, 2017

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

Re: Review of Sheriff's Investigation Fund Financial Statements
For the months ended March 31, 2017 and April 30, 2017

Dear Sheriff Guerra:

We conducted a limited scope review of the Sheriff's Investigation Fund financial statements for the months ended March 31, 2017 and April 30, 2017 pursuant to Local Government Code §112.006 (a), §115.001, §115.002 (b), and §115.901. The objective of the review was to obtain limited assurance that the financial statements are free from material misstatements.

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

Based on our review, the financial statements did not contain any material misstatements. However, we noted that the system of internal controls relevant to the preparation of the financial statements requires improvement as noted in the following observation.

Observation No. 1:

The Sheriff's Investigation Fund financial statements and applicable supporting documentation were not submitted to the County Auditor's Office within ten days after the last day of the month. The financial statements were submitted 52 and 29 working days late, respectively.

The County Auditor's Office requires that financial statements be submitted within ten days after the last day of the month.

Failure to ensure that financial statements are submitted to the County Auditor's Office within ten days after the last day of the month may result in the improper reporting of County funds.

Recommendation:

Management should ensure that financial statements along with supporting documentation are submitted to the County Auditor's Office within ten days after the last day of the month.

HIDALGO COUNTY DISTRICT JUDGES

LUIS M SINGLETERRY
JUDGE, 92ND D.C.

RODOLFO DELGADO
JUDGE, 13TH D.C.

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

ROSE GUERRA REYNA
JUDGE, 204TH D.C.

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

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

NOE GONZALEZ
JUDGE, 371TH D.C.
OVERSEER

LETICIA LOPEZ
JUDGE, 389TH D.C.

L. KENO VASQUEZ
JUDGE, 391TH D.C.

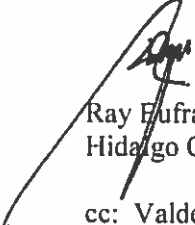
ISRAEL RAMON, JR.
JUDGE, 439TH D.C.

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

Please provide a management response to the observation noted above by July 21, 2017.

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

Respectfully,



Ray Eufrazio, CPA
Hidalgo County Auditor

cc: Valde Guerra, County Executive Officer

HIDALGO COUNTY DISTRICT JUDGES

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

RODOLFO DELGADO
JUDGE, 13th D.C.

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

ROSE GUERRA REYNA
JUDGE, 208th D.C.

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

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

NOE GONZALEZ
JUDGE, 370th D.C.
OVERSEER

LETICIA LOPEZ
JUDGE, 389th D.C.

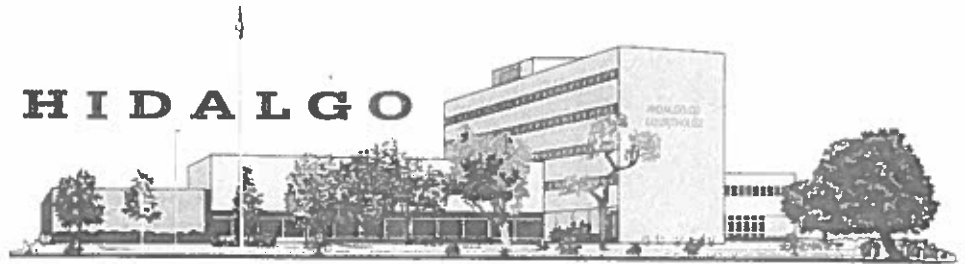
L. KENO VASQUEZ
JUDGE, 398th D.C.

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

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

COUNTY of HIDALGO

HIDALGO COUNTY AUDITOR'S OFFICE
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WEBSITE: www.co.hidalgo.tx.us/auditor



EDINBURG, TEXAS 78539

June 7, 2017

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

Re: Review of Sheriff's Fee Account Financial Statements
For the months of March 2017 and April 2017

Dear Sheriff Guerra:

We conducted a limited scope review of the Fee Account financial statements for the months of March 2017 and April 2017 pursuant to Local Government Code §112.006 (a), §115.001, §115.002 (b), and §115.901. The objective of the review was to obtain limited assurance that the financial statements are free from material misstatement.

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

Based on our review, the financial statements did not contain any material misstatements. However, we noted that the system of internal controls relevant to the preparation of the financial statements requires improvement as noted in the following observations:

Observation No. 1:

The "Due from Army" balance as of April 30, 2017 was \$2,548.00 and consisted of billings for the months of April 2011 (\$468.00); September 2011 (\$260.00); November 2011 (\$520.00); May 2013 (\$156.00); August 2013 (\$260.00); May 2016 (\$52.00); and June 2016 (\$832.00). The Sheriff's Office staff is actively seeking collection from the US Army. However, according to the US Army, they are only able to use a credit card to pay the amount due. The Sheriff's Office is working on resolving this issue.

We recommend that management continue to seek payment from the US Army.

Observation No. 2:

The Sheriff's Fee Account financial statements were not submitted to the County Auditor's Office within ten days after the last day of the month. The March and April financial statements were submitted 34 and 14 working days late, respectively.

The County Auditor's Office requires that financial statements be submitted within ten days after the last day of the month.

Failure to ensure that financial statements are submitted to the County Auditor's Office within ten days after the last day of the month may result in the improper reporting of County funds.

HIDALGO COUNTY DISTRICT JUDGES

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JUDGE, 92ND D.C.

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JUDGE, 93RD D.C.

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JUDGE, 138TH D.C.

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JUDGE, 206TH D.C.

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OVERSEER

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JUDGE, 396TH D.C.

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


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

Management should ensure that financial statements along with supporting documentation are submitted to the County Auditor's Office within ten days after the last day of the month.

Please provide a management response to the observations noted above by June 30, 2017.

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

Respectfully,



Ray Eufrazio, CPA
Hidalgo County Auditor

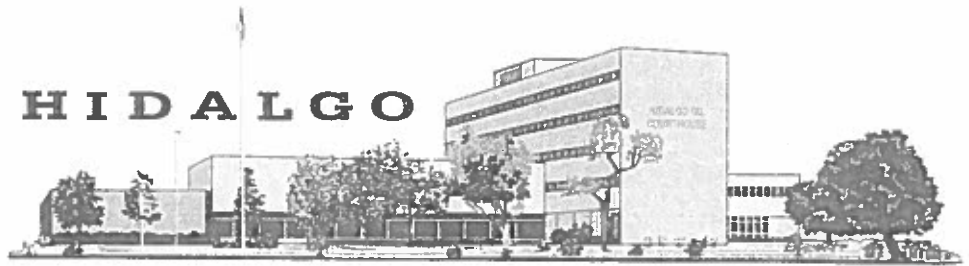
cc: Valde Guerra, County Executive Officer

HIDALGO COUNTY DISTRICT JUDGES

LUIS M SINGLETERRY JUDGE, 92 ND D.C.	RODOLFO DELGADO JUDGE, 93 RD D.C.	J. R. "BOBBY" FLORES JUDGE, 139 TH D.C.	ROSE GUERRA REYNA JUDGE, 208 TH D.C.	JUAN R. PARTIDA JUDGE, 275 TH D.C.	MARIO E. RAMIREZ, JR. JUDGE, 332 ND D.C.	NOE GONZALEZ JUDGE, 370 TH D.C. OVERSEER	LETICIA LOPEZ JUDGE, 389 TH D.C.	L. KENO VASQUEZ JUDGE, 398 TH D.C.	ISRAEL RAMON, JR. JUDGE, 430 TH D.C.	RENEE R. BETANCOUR JUDGE, 449 TH D.C.
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COUNTY of HIDALGO

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



EDINBURG, TEXAS 78539

June 22, 2017

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

Re: Audit of Jail Commissary Account
For the year ended December 31, 2016
Audit No. 2017-01

Dear Sheriff Guerra:

We have completed an audit of the Jail Commissary Account for the year ended December 31, 2016 in accordance with Local Government Code §351.0415 and our annual audit plan. The objectives of the audit were to determine whether:

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

Background

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

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

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

Organizational Structure

The Jail Commissary has 11 positions: 1 Jail Commissary Supervisor, 7 Jail Commissary Clerks, 1 Commissary Detention Officer, 1 Inmate Interventionist Specialist, and 1 Accountant. The following is a summary of their duties:

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

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JUDGE, 430th D.C.

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JUDGE, 449th D.C.

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

Jail Commissary Bank Account

Pursuant to Local Government Code §351.0415 (b)(2), the Sheriff must maintain commissary accounts showing the amount of proceeds from the commissary operation and the amount and purpose of disbursements made from the proceeds. The Sheriff accomplishes this responsibility by maintaining the Jail Commissary bank account and preparing financial statements (e.g., Statement of Net Assets and Statement of Revenues, Expenses, and Changes in Fund Net Assets). The Sheriff is required to submit these financial statements to the County Auditor's Office on a monthly basis, along with subsidiary ledgers and other supporting documentation. As of December 31, 2016, the Jail Commissary bank account had cash on deposit totaling \$2,974,643.18. The Jail Commissary generated revenues totaling \$1,495,992.85 and incurred expenses totaling \$1,271,767.30, resulting in net income of \$224,225.55 for the year ended December 31, 2016.

Operating Procedures

The Jail Commissary operates weekdays including holidays. The Jail Commissary offers 146 merchandise items for sale to the inmates. Merchandise items fall under the following categories: personal care (hygiene for hands and body), hair care, snacks, beverages, candy, food items, stationery supplies, greeting cards, phone cards, underclothes, and medication. Inmates may purchase items from the Jail Commissary by completing a pre-printed order form. The Jail Commissary staff reviews the request against the dietary restriction and no-privilege list and the inmate's account balance in *Odyssey*, the Jail Commissary inventory system, to determine if sufficient funds are available to fulfill the inmate's order request. If the inmate does not have sufficient funds, the inmate's order is fulfilled up to their available balance, their balance is reduced by the items purchased and they are notified of their new balance and that their entire order was not fulfilled.

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

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

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approved by the Sheriff or Division Chief, the check is forwarded to the Jail Commissary Supervisor to submit to vendor.

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

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

Contracted Vendors

On June 30, 2014, Commissioners Court approved one-year contracts, effective August 19, 2014, with Keefe Supply Company, R&R Distributing, and ICS Jail Supplies, Inc. for the purchase of commissary supplies (merchandise inventory items). The contracts include a renewal option for an additional two one-year terms under the same rates, terms, and conditions. On July 6, 2016, Commissioners Court approved the final one-year extension as provided in the contracts. The extension effective dates are from August 19, 2016 through August 18, 2017.

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

On January 4, 2016, April 5, 2016, July 1, 2016, and October 1, 2016 the Purchasing Department approved Keefe Supply Company's request for price increases on 34 merchandise items for the quarterly periods.

On April 28, 2016, August 1, 2016, and December 1, 2016, the Purchasing Department approved R&R Distributing request for price increases on 15 merchandise items for the quarterly periods.

Inventory Accounting Procedures

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

Cash Handling Guidelines

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

Pursuant to "Hidalgo County Cash Handling Guidelines and Procedures," approval to void a sales transaction must be obtained from the Supervisor. The Supervisor must approve each voided sales transaction by signing and dating the voided receipt to document the responsibility for verifying that the receipt is marked "VOID" on the face of the receipt, contains an explanation for the void, and contains the date the receipt was voided. If a

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new receipt is issued, the voided receipt number and the new receipt number should be cross-referenced. In addition, computer access controls to void receipts should be limited to supervisors. Merchandise inventory items on voided transactions should be added to the inventory system on the same day that the transaction was voided.

Capital Asset Guide

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

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

As of December 31, 2016, the Jail Commissary minor/capital inventory report consisted of 301 assets with a total acquisition cost of \$290,162.40.

Scope and Methodology:

The scope of the audit was limited to randomly selected transactions; Jail Commissary merchandise and asset inventory listings as of December 29, 2016; and randomly selected invoices for the period of January 1, 2016 through December 31, 2016. Our audit was not designed nor intended to be a detailed study of every relevant internal control system, procedure, or transaction. Accordingly, the opportunities for improvement presented in this report may not be all-inclusive of areas where improvement could be made.

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

1. Reviewed 36 judgmentally selected invoices to determine if purchases were made in compliance with Local Government Code §351.0415 (c).
2. Reviewed the "Jail Commissary Inventory Adjustments Control Form Damage/Losses"; the "Jail Commissary Inventory Adjustments Control Form Over/Short"; and the before and after jail commissary inventory reports for the year ended December 31, 2016 to determine if the inventory adjustments were made in the inventory accounting systems (*Odysey*) and if the adjustments were approved by a supervisor.
3. Reviewed 266 randomly selected merchandise inventory items purchased to determine if the items were added to the inventory accounting system.
4. Reviewed 48 randomly selected daily "Commissary Sales" reports and validated deposit slips to determine if the sales amounts on the "Commissary Sales" report agreed to the amounts deposited and if deposits were made in a timely manner to the Jail Commissary bank account.
5. Conducted a physical count of 73 randomly selected Jail Commissary merchandise inventory categories to determine if the inventory quantities per the inventory accounting system agreed to the quantities on hand.
6. Reviewed 36 randomly selected invoices that included 266 merchandise inventory items to determine if the prices paid for the items were equal to or lower than the specified contract price.
7. Reviewed the *alio* Jail Commissary asset listing and judgmentally selected 47 assets for physical identification in order to verify the accuracy and completeness of the inventory listing and to determine whether the assets were properly tagged.

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8. Randomly selected 48 daily "Commissary Sales" reports which contained 78 voided transactions to determine if procedures for voiding transactions were properly followed and if the merchandise inventory items were added to the inventory system on the same day the transaction was voided.

Conclusion:

Based on the results of the audit, we have concluded that procedures were in place for ensuring that: purchases from the Jail Commissary Account were made in compliance with Local Government Code §351.0415 (c); inventory adjustments were made in the inventory accounting system and approved by a supervisor; and purchases of merchandise inventory items were added to the *Odyssey* inventory system. However, improvements could be made to the procedures in place for ensuring that: merchandise inventory is properly accounted and safeguarded; prices paid for merchandise inventory items are equal to or lower than the specified contract price; all assets subject to inventory control contain an asset tag; and sales transactions are properly voided. More specifically, the following was noted:

1. Of the 36 judgmentally selected invoices:
 - 35 invoices were for supplies (i.e., office supplies and dome cameras) and merchandise inventory items (i.e., indigent hygiene kits, personal care items, hair care, snacks, beverages, candy, food items, stationary supplies, postal stamps, underclothes, and medication) purchased in compliance with Local Government Code §351.0415 (c).
 - 1 invoice was for the purchase of a generator for the jail. A legal opinion was obtained regarding the use of Commissary funds to purchase the generator. Legal counsel opined that the use of commissary funds to purchase the generator was in compliance with Local Government Code §351.0415 (c).
2. All inventory adjustments were made in the inventory accounting systems and approved by a supervisor.
3. All 266 merchandise inventory items were added to the inventory accounting system on the same day the items were received.
4. Of the 48 randomly selected daily "Commissary Sales" reports and validated deposit slips:
 - In 25 instances, the sales amounts listed on the "Commissary Sales" reports agreed to the amounts deposited and deposits were made in a timely manner to the Jail Commissary bank account; and
 - In 23 instances, although, the deposits were made in a timely manner to the Jail Commissary bank account, the sales amounts listed on the "Commissary Sales" reports did not agree to the amounts deposited to the Jail Commissary bank account resulting in a net variance of \$10.81. According to the Sheriff's Office staff, the variances were attributed to rounding issues with Odyssey. The issue was reported to Tyler Technologies; however, since the issue could not be quickly resolved, the amount listed on the "Inmate Account Journal" was used to transfer funds from the inmate bank account to the Commissary bank account. The amounts listed on the "Inmate Account Journals" agreed to the amounts deposited to the Jail Commissary bank account. Tyler Technologies subsequently resolved the issue.
5. Of the 73 categories of merchandise inventory items selected:
 - 33 inventory items counted agreed with the quantities in the inventory accounting system.
 - 40 inventory items counted did not agree with the quantities in the inventory accounting system. The variances ranged from -41 to 42. According to the Commissary staff, the inventory items may have not been counted correctly by staff during the prior physical inventory count conducted by Jail Commissary staff. Adjustments were done to correct the variances.
6. Of the 266 merchandise inventory items on the 36 randomly selected invoices:
 - 250 items were purchased for a price equal to or lower than the specified contract price.
 - 3 items were purchased at a higher unit price than the contracted price. This resulted in an overpayment of \$8.26.
 - 13 of the items purchased were not under contract. The items were purchased from contracted vendors.

HIDALGO COUNTY DISTRICT JUDGES

7. Of the 47 Jail Commissary assets judgmentally selected for physical identification:
 - 12 assets were physically located and contained an asset tag.
 - 19 assets (convention ovens, IP Downloader, and touch button reader) were physically located; however, they did not contain an asset tag. The assets were identified by the serial number. The asset tags were maintained on file.
 - 12 assets (kitchen carts) were physically located; however, they did not contain an asset tag. The assets were identified by the asset description. The asset tags were maintained on file.
 - 3 assets (software) were identified; however, they did not contain an asset tag. The asset tags were maintained on file.

According to the Sheriff's Office staff, asset tags are not affixed to some assets (i.e., kitchen carts, software, convention ovens, IP Downloader, and touch button reader, etc.) since the tags can easily fall or be removed from the assets. Therefore, the asset tags are maintained on file.

8. Of the 78 voided transactions:
 - 61 were properly voided.
 - 17 were not properly voided, as follows:
 - 5 did not contain a supervisor's signature.
 - 2 did not contain either commissary clerk or supervisor's signature.
 - 10 were not voided on the same date as the sale. The transactions were voided from 1 to 2 days late. According to staff, at times, sales items are voided since the inmates attend court for several days and can't be reached for delivery.

In addition, of the 78 voided transactions, merchandise items in all 78 transactions were added back to the inventory system on the same day the transaction was voided.

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

Recommendations:

In our opinion, the issues identified during our review could be addressed by developing and implementing formal policies and procedures to ensure that merchandise inventory is properly accounted and safeguarded; prices paid for merchandise inventory items are equal to or lower than the specified contract price; all assets subject to inventory control contain an asset tag; and sales transactions are properly voided. At a minimum, procedures implemented should require that:

1. Inventory control systems are in place to ensure that the merchandise inventory on hand agrees to the inventory accounting system. At a minimum, procedures implemented should require that:
 - Merchandise inventory purchases and sales entered into Odyssey are verified for accuracy; and
 - A physical inventory count of all items is conducted and reconciled to inventory reports generated through Odyssey.
2. Ensure that prices paid for merchandise inventory items agree to the contract price or the price increases requested by the vendor.
3. All assets subject to inventory control contain an asset tag. If the asset tag cannot be affixed to the asset, the asset tag number should be engraved to the asset.
4. Approval to void a sales transaction must be obtained from the Supervisor. The Supervisor must approve each voided sales transaction by signing and dating the voided receipt to document the responsibility for verifying that the receipt is marked "VOID" on the face of the receipt, contains an explanation for the void, and contains the date the receipt was voided. If a new receipt is issued, the voided receipt number and the new receipt number should be cross-referenced. In addition, coordinate with the Information Technology Department to ensure that computer access controls to void transactions are limited to supervisors.

Please provide management responses to finding 5 through 8 noted in the conclusion section and the recommendations noted above by July 30, 2016. Your prompt response will be greatly appreciated.

HIDALGO COUNTY DISTRICT JUDGES

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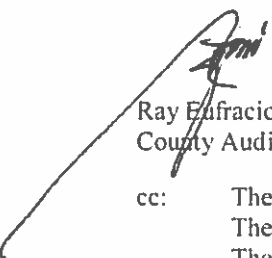
ISRAEL RAMON, JR.
JUDGE, 43RD D.C.

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

The Honorable Eddie Guerra
June 22, 2017
Page 7 of 7

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

Respectfully,



Ray Eufrazio, CPA
County Auditor

cc: The Honorable Ramon Garcia, County Judge
The Honorable 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
Mr. Renan Ramirez, Chief Information Officer
Ms. Martha Salazar, Purchasing Agent
Mr. Brandon Wood, Executive Director, Texas Commission on Jail Standards

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COUNTY OF HIDALGO

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EDINBURG, TEXAS 78539

June 20, 2017

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

Re: Review of the HIDTA Financial Statements
For the months of February 2017 through April 2017

Dear Mr. Rodriguez:


We conducted a limited scope review of the HIDTA H.B. 65 (Chapter 59) financial statements for the months of February 2017 through April 2017 pursuant to Local Government Code §112.006 (b), §115.001, §115.002 (b), and §115.901. The objective of the review was to obtain limited assurance that the financial statements are free from material misstatements.

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

Based on our review, the financial statements did not contain any material misstatement.

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

Respectfully,


Ray Eufrazio, CPA
County Auditor

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

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 REINA
JUDGE, 204TH D.C.

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

MARCE 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. BETANCOUR
JUDGE, 449TH D.C.

COUNTY of HIDALGO

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



EDINBURG, TEXAS 78539

June 22, 2017

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

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

Dear Mr. Rodriguez:

We conducted a limited scope review of the *Hot Checks Processing Fees Report (Processing Fees Report)* and supporting documentation for the month of March 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 the review was limited to collections reported by your office on the *Processing Fees Report* for the month of March 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.
- 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.

HIDALGO COUNTY DISTRICT JUDGES

LUIS M SINGLETERRY
JUDGE, 92ND D.C.

RODOLFO DELGAUCO
JUDGE, 93RD D.C.

J. R. "BOBBY" FLORES
JUDGE, 134TH D.C.

ROSE GUERRA REYNA
JUDGE, 206TH D.C.

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

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

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JUDGE, 370TH D.C.
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LETICIA LOPEZ
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JUDGE, 396TH D.C.

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JUDGE, 430TH D.C.

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

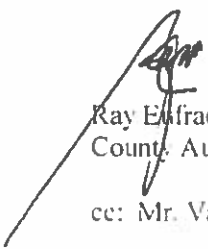
- Verified collections and disbursements per the *Processing Fees Report* agreed to *Odyssey's Hot Checks Receipt Journal Report*.
- Verified that collections received from the Community Supervision and Corrections Department were receipted and included on the *Processing Fees Report*.
- Verified that 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 March 2017 were \$130,392.37. Based on the results of the review, we have concluded that collections were generally properly accounted and reported.

If you have any questions, please call Ricardo Nunez, Internal Auditor II, 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 E. Fracio, CPA
County Auditor

cc: Mr. Valde Guerra, County Executive Office

HIDALGO COUNTY DISTRICT JUDGES

LUS M SINGLETERRY
JUDGE, 92ND D C

RODOLFO DELGADO
JUDGE, 93RD D C

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

ROSE GUERRA REYNA
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JUDGE, 449TH D C

COUNTY *of* HIDALGO

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EDINBURG, TEXAS 78539

July 3, 2017

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

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

Dear Mr. Rodriguez:

We conducted a limited scope review of the *Hot Checks Processing Fees Report (Processing Fees Report)* and supporting documentation for the month of April 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 the review was limited to collections reported by your office on the *Processing Fees Report* for the month of April 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.
- 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.

HIDALGO COUNTY DISTRICT JUDGES

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

RODOLFO DELGADO
JUDGE, 93rd 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.

HOE 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. BETANCOUR
JUDGE, 44th D.C.

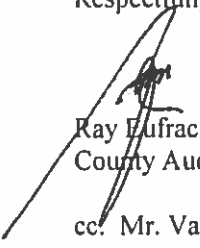
- Verified collections and disbursements per the *Processing Fees Report* agreed to *Odyssey's Hot Checks Receipt Journal Report*.
- Verified that collections received from the Community Supervision and Corrections Department were receipted and included on the *Processing Fees Report*.
- Verified that 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 April 2017 were \$117,554.76. Based on the results of the review, we have concluded that collections were generally properly accounted and reported.

If you have any questions, please call Ricardo Nunez, Internal Auditor II, 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: Mr. Valde Guerra, County Executive Office

HIDALGO COUNTY DISTRICT JUDGES

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

RODOLFO DELGADO
JUDGE, 93rd D.C.

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

ROSE GUERRA REYNA
JUDGE, 204th D.C.

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

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

NOE GONZALEZ
JUDGE, 370th D.C.
OVERSEER

LETICIA LOPEZ
JUDGE, 368th 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

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Edinburg, Texas 78539-6243
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WEBSITE: www.co.hidalgo.tx.us/auditor



EDINBURG, TEXAS 78539

June 22, 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 - April 2017
Report No. 2017-33

Dear Mr. Villarreal:

We have completed a limited scope review of the April 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 April 30, 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 April 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.

RODOLFO DELGADO
JUDGE, 93RD D.C.

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

ROSE GUERRA REYNA
JUDGE, 204TH D.C.

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

MARIO E. RAMIREZ, JR.
JUDGE, 32ND 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. BETANCOUR
JUDGE, 448TH D.C.

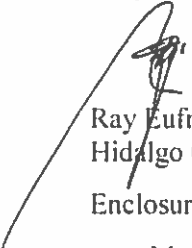
The results of our review revealed that the payment request was generally accurate and properly authorized. More specifically, the following was noted:

- 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 April 2017."
- Although DTA fees for 246 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 (226 tax accounts) and small amounts collected (20 tax accounts) (see Exhibit A). The small amounts collected on the 20 tax accounts resulted in a net overage of \$0.10.

We will proceed to process the April 2017 DTA payment request in the amount of \$109,791.59 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

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

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

NOE GONZALEZ
JUDGE, 317TH D.C.
OVERSEER

LETICIA LOPEZ
JUDGE, 349TH D.C.

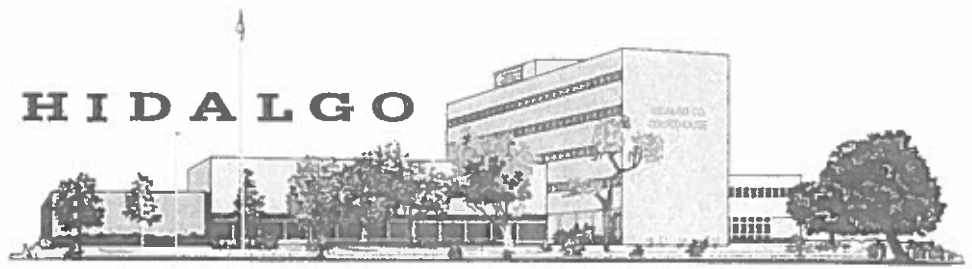
L. KENO VASQUEZ
JUDGE, 398TH D.C.

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

RENEE R. BETANCOU
JUDGE, 447TH D.C.

COUNTY *of* HIDALGO

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EDINBURG, TEXAS 78539

June 22, 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 - May 2017
Report No. 2017-34

Dear Mr. Villarreal:

We have completed a limited scope review of the May 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 April 30, 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 May 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 W. SINGLETERRY
JUDGE, 92ND D.C.

RODOLFO DELGADO
JUDGE, 93RD D.C.

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

ROSE GUERRA REYNA
JUDGE, 206TH D.C.

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

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

HOE GONZALEZ
JUDGE, 370TH D.C.
OVERSEER

LETICIA LOPEZ
JUDGE, 385TH D.C.

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

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

RENEE R. BETANCOUR
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 May 2017."
- Although DTA fees for 222 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 (221 tax accounts) and small amount collected (1 tax account) (see Exhibit A). The small amount collected on the tax account resulted in a net overage of \$0.01.

We will proceed to process the May 2017 DTA payment request in the amount of \$106,738.49 to LGBS.

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

Respectfully,



Ray Eufrazio, CPA
Hidalgo County Auditor

Enclosures

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

HIDALGO COUNTY DISTRICT JUDGES

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

RODOLFO DELGADO
JUDGE, 83RD D.C.

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

ROSE GUERRA REYNA
JUDGE, 206TH D.C.

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

MARCO 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. BETANCOUR
JUDGE, 448TH D.C.