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 17, 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
Ms. Yvonne Ramon, Elections Administrator	$ 7,452.75	Jan. 2017 Monthly Report/Letter
Ms. Yvonne Ramon, Elections Administrator	$ 763.20	Feb. 2017 Monthly Report/Letter
Ms. Yvonne Ramon, Elections Administrator	$ 168,182.45	Mar. 2017 Monthly Report/Letter
Ms. Yvonne Ramon, Elections Administrator	$ 215,688.62	April 2017 Monthly Report/Letter
Mr. T.J. Arredondo, Director of Planning	$ 68,807.20	May 2017 Monthly Report/Letter
The Hon. Eduardo Cantu, Commissioner Precinct No. 2	$ 3,325.00	May 2017 Monthly Report/Letter Sanitation Program
The Hon. Joseph Palacios, Commissioner Precinct No. 4	$ 38,500.00	May 2017 Monthly Report/Letter Sanitation Program

Department	Description
The Hon. Ricardo Rodriguez, Jr. Hidalgo County Criminal District Attorney	Review of the H.B. 65 Financial Statements for the months ended March 31, 2017 and April 30, 2017
The Hon. Arturo Guajardo, Jr. Hidalgo County Clerk	Review of Fee Monthly Fees Report and Supporting Documentation for the months of January 2017 through March 2017
The Hon. Arturo Guajardo, Jr. Hidalgo County Clerk	Review of Civil and Probate Court Cost Monthly Report and Supporting Documentation for the months of January 2017 through March 2017
The Hon. Arturo Guajardo, Jr. Hidalgo County Clerk	Review of Criminal Monthly Fees Report and Supporting Documentation for the months of January 2017 through March 2017
Mr. Rolando Garza, Chief Appraiser Hidalgo County Appraisal District	2017 Tax Abatement-Hidalgo Wind Farm LLC-Phase I and Phase II Report No. 2017-21 and 2017-22
The Hon. Gilberto Saenz, Justice of the Peace Pct. 1 Pl. 1	Review of Monthly Fines and Fees Report and Supporting Documentation for the months of January 2017 through March 2017

The Hon. Jesus E. Morales, Justice of the Peace Pct. 1 Pl. 2	Review of Monthly Fines and Fees Report and Supporting Documentation for the months of January 2017 through March 2017
The Hon. Bobby Contreras, Justice of the Peace Pct. 2 Pl. 1	Review of Monthly Fines and Fees Report and Supporting Documentation for the months of January 2017 through March 2017
The Hon. Jaime Munoz, Justice of the Peace Pct. 2 Pl 2	Review of Monthly Fines and Fees Report and Supporting Documentation for the months of January 2017 through March 2017
The Hon. Luis Garza, Justice of the Peace Pct. 3 Pl. 1	Review of Monthly Fines and Fees Report and Supporting Documentation for the months of January 2017 through March 2017
The Hon. Marcos Ochoa, Justice of the Peace Pct. 3 Pl. 2	Review of Monthly Fines and Fees Report and Supporting Documentation for the months of January 2017 through March 2017
The Hon. Charlie Espinoza, Justice of the Peace Pct. 4 Pl. 1	Review of Monthly Fines and Fees Report and Supporting Documentation for the months of January 2017 through March 2017
The Hon. Homero A. Jasso, Justice of the Peace Pct. 4 Pl. 2	Review of Monthly Fines and Fees Report and Supporting Documentation for the months of January 2017 through March 2017
The Hon. Bobby Contreras, Justice of the Peace Pct. 2 Pl. 1	Review of Monthly Fines and Fees Report and Supporting Documentation for the month of November 2012
The Hon. Rosa Trevino, Justice of the Peace Pct. 2 Pl 2	Review of Monthly Fines and Fees Report and Supporting Documentation for the of month July 2012
The Hon. Rosa Trevino, Justice of the Peace Pct. 2 Pl 2	Review of Monthly Fines and Fees Report and Supporting Documentation for the month December 2012
The Hon. Luis Garza, Justice of the Peace Pct. 3 Pl. 1	Review of Monthly Fines and Fees Report and Supporting Documentation for the month of September 2012
The Hon. Luis Garza, Justice of the Peace Pct. 3 Pl. 1	Review of Monthly Fines and Fees Report and Supporting Documentation for the month of December 2012
The Hon. Ismael Ochoa, Justice of the Peace Pct. 3 Pl. 2	Review of Monthly Fines and Fees Report and Supporting Documentation for the month of July 2012
The Hon. Ismael Ochoa, Justice of the Peace Pct. 3 Pl. 2	Review of Monthly Fines and Fees Report and Supporting Documentation for the month of October 2012
The Hon. Homero A. Jasso, Justice of the Peace Pct. 4 Pl. 2	Review of Monthly Fines and Fees Report and Supporting Documentation for the months of September 2012 through December 2012
The Hon. Espiridion Jackson, Justice of the Peace Pct 5 Pl 1	Review of Monthly Fines and Fees Report and Supporting Documentation for the month of October 2012
The Hon. Gilberto Saenz, Justice of the Peace Pct. 1 Pl. 1	Review of Monthly Fines and Fees Report and Supporting Documentation for the of month May 2013
The Hon. Gilberto Saenz, Justice of the Peace Pct. 1 Pl. 1	Review of Monthly Fines and Fees Report and Supporting Documentation for the months of August 2013 through December 2013
The Hon. Bobby Contreras, Justice of the Peace Pct. 2 Pl. 1	Review of Monthly Fines and Fees Report and Supporting Documentation for the months of January 2013 through December 2013
The Hon. Luis Garza, Justice of the Peace Pct. 3 Pl. 1	Review of Monthly Fines and Fees Report and Supporting Documentation for the months of September 2013 and October 2013
The Hon. Ismael Ochoa, Justice of the Peace Pct. 3 Pl. 2	Review of Monthly Fines and Fees Report and Supporting Documentation for the months of May 2013 through December 2013
The Hon. Charlie Espinoza, Justice of the Peace Pct. 4 Pl. 1	Review of Monthly Fines and Fees Report and Supporting Documentation for the month of February 2013

The Hon. Charlie Espinoza, Justice of the Peace Pct. 4 Pl. 1	Review of Monthly Fines and Fees Report and Supporting Documentation for the month of September 2013
The Hon. Homero A. Jasso, Justice of the Peace Pct. 4 Pl. 2	Review of Monthly Fines and Fees Report and Supporting Documentation for the months of February 2013 through December 2013

Respectfully,

Ray Eufracio, CPA
Hidalgo County Auditor

Attachments

HIDALGO COUNTY ELECTIONS DEPARTMENT
MONTHLY FEES REPORT
FOR THE MONTH ENDED January 1, 2017

PBC

PART I: SUMMARY OF MONTHLY COLLECTIONS

A	B	C	D	E	F	G	H	I	J	K
		Elections Receipt # Sequence		Revenues			COUNTY TREASURER			
	Receipt Date	BEG #	END #	Contractual Revenues	Non-Contractual Revenues	Total Collected	Receipt Amount	Receipt No.	Receipt Date	OVER/ (SHORT)
1	1-Jan-16	0	0	$ -	$ -	$ -				-
2	2-Jan-16	0	0	$ -	$ -	$ -				-
3	3-Jan-16	0	0	$ -	$ -	$ -				-
4	4-Jan-16	0	0	$ -	$ -	$ -				-
5	5-Jan-16	0	0	$ -	$ -	$ -				-
6	6-Jan-16	0	0	$ -	$ -	$ -				-
7	7-Jan-16	0	0	$ -	$ -	$ -				-
8	8-Jan-16	0	0	$ -	$ -	$ -				-
9	9-Jan-16	0	0	$ -	$ -	$ -				-
10	10-Jan-16	0	0	$ -	$ -	$ -				-
11	11-Jan-16	0	0	$ -	$ -	$ -				-
12	12-Jan-16	957	958	$ -	$ 52.00	$ 52.00	52.00	206372	01/18/17	-
13	13-Jan-16	959	959	$ -	$ 17.50	$ 17.50	17.50	206373	01/18/17	-
14	14-Jan-16	0	0	$ -	$ -	$ -				-
15	15-Jan-16	0	0	$ -	$ -	$ -				-
16	16-Jan-16	0	0	$ -	$ -	$ -				-
17	17-Jan-16	0	0	$ -	$ -	$ -				-
18	18-Jan-16	0	0	$ -	$ -	$ -				-
19	19-Jan-16	0	0	$ -	$ -	$ -				-
20	20-Jan-16	960	962	$ 7,380.25	$ 3.00	$ 7,383.25	7,383.25	206627	01/23/17	-
21	21-Jan-16	0	0	$ -	$ -	$ -				-
22	22-Jan-16	0	0	$ -	$ -	$ -				-
23	23-Jan-16	0	0	$ -	$ -	$ -				-
24	24-Jan-16	0	0	$ -	$ -	$ -				-
25	25-Jan-16	0	0	$ -	$ -	$ -				-
26	26-Jan-16	0	0	$ -	$ -	$ -				-
27	27-Jan-16	0	0	$ -	$ -	$ -				-
28	28-Jan-16	0	0	$ -	$ -	$ -				-
29	29-Jan-16	0	0	$ -	$ -	$ -				-
30	30-Jan-16	0	0	$ -	$ -	$ -				-
31	31-Jan-16	0	0	$ -	$ -	$ -				-
	TOTAL			$ 7,380.25	$ 72.50	$ 7,452.75				0.00

PART II: SUMMARY OF YEARLY COLLECTIONS:

January	$ 7,452.75	July	
February		August	
March		September	
April		October	
May		November	
June		December	
(1) Subtotal	$ 7,452.75	(2) Subtotal	$ -

Total (1+2) $ 7,452.75

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

PREPARED BY — DATE 2/3/17

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

ELECTIONS ADMINISTRATOR — DATE 2/5/17

HIDALGO COUNTY AUDITOR'S OFFICE
APPROVED BY:
DATE: 2/5/17

This Report is Due in the Office of the County Auditor before the 5th day of the following month

COUNTY AUDITOR'S FORM RE-CLL-001

REVISED 01/15

X1

HIDALGO COUNTY ELECTIONS DEPARTMENT
MONTHLY FEES REPORT
FOR THE MONTH ENDED February 1, 2017

YBC

PART I: SUMMARY OF MONTHLY COLLECTIONS

A	B	C	D	E	F	G	H	I	J	K
		Elections Receipt # Sequence		Revenues			COUNTY TREASURER			
	Receipt Date	BEG #	END #	Contractual Revenues	Non-Contractual Revenues	Total Collected	Receipt Amount	Receipt No.	Receipt Date	OVER/ (SHORT)
1	1-Feb-17	0	0	$ -	$ -	$ -				-
2	2-Feb-17	963	964	$ -	$ 51.50	$ 51.50	51.50	207126	02/06/17	2 -
3	3-Feb-17	967	967	$ -	$ 17.50	$ 17.50	17.50	207162	02/07/17	2 -
4	4-Feb-17	0	0	$ -	$ -	$ -				-
5	5-Feb-17	0	0	$ -	$ -	$ -				-
6	6-Feb-17	965	965	$ -	$ 15.00	$ 15.00	15.00	207163	02/07/17	1 -
7	7-Feb-17	0	0	$ -	$ -	$ -				-
8	8-Feb-17	0	0	$ -	$ -	$ -				-
9	9-Feb-17	966	969	$ -	$ 17.70	$ 17.70	17.70	207390	02/13/17	3 -
10	10-Feb-17	970	970	$ -	$ 25.50	$ 25.50	25.50	207391	02/13/17	1 -
11	11-Feb-17	0	0	$ -	$ -	$ -				-
12	12-Feb-17	0	0	$ -	$ -	$ -				-
13	13-Feb-17	971	971	$ -	$ 18.70	$ 18.70	18.70	207441	02/14/17	1 -
14	14-Feb-17	0	0	$ -	$ -	$ -				-
15	15-Feb-17	0	0	$ -	$ -	$ -				-
16	16-Feb-17	0	0	$ -	$ -	$ -				-
17	17-Feb-17	972	972	$ -	$ 32.00	$ 32.00	32.00	207637	02/21/17	1 -
18	18-Feb-17	0	0	$ -	$ -	$ -				-
19	19-Feb-17	0	0	$ -	$ -	$ -				-
20	20-Feb-17	0	0	$ -	$ -	$ -				-
21	21-Feb-17	0	0	$ -	$ -	$ -				-
22	22-Feb-17	973	973	$ 500.00	$ -	$ 500.00	500.00	207718	02/23/17	1 -
23	23-Feb-17	0	0	$ -	$ -	$ -				-
24	24-Feb-17	974	975	$ -	$ 67.80	$ 67.80	67.80	207877	02/28/17	2 -
25	25-Feb-17	0	0	$ -	$ -	$ -				-
26	26-Feb-17	0	0	$ -	$ -	$ -				-
27	27-Feb-17	0	0	$ -	$ -	$ -				-
28	28-Feb-17	976	976	$ -	$ 17.50	$ 17.50	17.50	207896	03/01/17	1 -
29	1-Mar-17	0	0	$ -	$ -	$ -				-
30	2-Mar-17	0	0	$ -	$ -	$ -				-
31	3-Mar-17	0	0	$ -	$ -	$ -				-
	TOTAL			$ 500.00	$ 263.20	$ 763.20				0.00

X2-A A A = A X3-H

PART II: SUMMARY OF YEARLY COLLECTIONS:

January	$ 7,452.75	July	
February	$ 763.20	August	
March		September	
April		October	
May		November	
June		December	
(1) Subtotal	$ 8,215.95	(2) Subtotal	$ -

Total (1+2) $ 8,215.95

= A X3

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

PREPARED BY — DATE: 3/3/17

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

Ivonne Ramon — ELECTIONS ADMINISTRATOR — DATE: 3-3-17

HIDALGO COUNTY AUDITOR'S OFFICE
REVIEWED BY:
DATE:

This Report is Due in the Office of the County Auditor before the 5th day of the following month

COUNTY AUDITOR'S FORM RE-CLL-501

REVISED 01 15

X1

HIDALGO COUNTY ELECTIONS DEPARTMENT
MONTHLY FEES REPORT
FOR THE MONTH ENDED March 1, 2017

FDC

PART I: SUMMARY OF MONTHLY COLLECTIONS

A	B	C	D	E	F	G	H	I	J	K
	Receipt Date	Elections Receipt # Sequence BEG #	Elections Receipt # Sequence END #	Revenues Contractual Revenues	Revenues Non-Contractual Revenues	Total Collected	COUNTY TREASURER Receipt Amount	COUNTY TREASURER Receipt No.	COUNTY TREASURER Receipt Date	OVER/ (SHORT)
1	1-Mar-17	977	977	$ 250.00	$ -	$ 250.00	$ 250.00	207968	03/02/17	-
2	2-Mar-17	0	0	$ -	$ -	$ -				-
3	3-Mar-17	0	0	$ -	$ -	$ -				-
4	4-Mar-17	0	0	$ -	$ -	$ -				-
5	5-Mar-17	0	0	$ -	$ -	$ -				-
6	6-Mar-17	0	0	$ -	$ -	$ -				-
7	7-Mar-17	0	0	$ -	$ -	$ -				-
8	8-Mar-17	0	0	$ -	$ -	$ -				-
9	9-Mar-17	978	978	$ -	$ 34.50	$ 34.50	34.50	208335	03/10/17	-
10	10-Mar-17	0	0	$ -	$ -	$ -				-
11	11-Mar-17	0	0	$ -	$ -	$ -				-
12	12-Mar-17	0	0	$ -	$ -	$ -				-
13	13-Mar-17	979	979	$ -	$ 34.50	$ 34.50	34.50	208388	03/14/17	-
14	14-Mar-17	980	980	$ -	$ 34.00	$ 34.00	34.00	208485	03/17/17	-
15	15-Mar-17	981	986	$ 83,077.95	$ 34.00	$ 83,111.95	83,111.95	208486	03/17/17	-
16	16-Mar-17	0	0	$ -	$ -	$ -				-
17	17-Mar-17	0	0	$ -	$ -	$ -				-
18	18-Mar-17	0	0	$ -	$ -	$ -				-
19	19-Mar-17	0	0	$ -	$ -	$ -				-
20	20-Mar-17	0	0	$ -	$ -	$ -				-
21	21-Mar-17	0	0	$ -	$ -	$ -				-
22	22-Mar-17	0	0	$ -	$ -	$ -				-
23	23-Mar-17	0	0	$ -	$ -	$ -				-
24	24-Mar-17	0	0	$ -	$ -	$ -				-
25	25-Mar-17	0	0	$ -	$ -	$ -				-
26	26-Mar-17	0	0	$ -	$ -	$ -				-
27	27-Mar-17	987 988	989	$ 37,324.40	$ 32.00	$ 37,356.40	37,356.40	208907	03/28/17	-
28	28-Mar-17	990	991	$ 15,433.75	$ 17.50	$ 15,451.25	15,451.25	209085	04/03/17	-
29	29-Mar-17	992	994	$ 31,840.35	$ 17.50	$ 31,857.85	31,857.85	209018	03/30/17	-
30	30-Mar-17	995	996	$ -	$ 52.00	$ 52.00	52.00	209030	03/31/17	-
31	31-Mar-17	0	0	$ -	$ -	$ -				-
	TOTAL			$ 167,926.45	$ 256.00	$ 168,182.45				0.00

X3,X2-A X3,X2-B F1 X3,X2-A

PART II: SUMMARY OF YEARLY COLLECTIONS:

January	$ 7,452.75	July	
February	$ 763.20	August	
March	$ 168,182.45	September	
April		October	
May		November	
June		December	
(1) Subtotal	$ 176,398.40	(2) Subtotal	$ -

Total (1-2) $ 176,398.40

F1 X3

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

PREPARED BY

4/4/17
DATE

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

ELECTIONS ADMINISTRATOR

4/4/17
DATE

HIDALGO COUNTY AUDITOR'S OFFICE
APPROVED BY:
DATE: 4/5/17

This Report is Due in the Office of the County Auditor before the 5th day of the following month

COUNTY AUDITOR'S FORM RE-CLL-001

REVISED 01 15

HIDALGO COUNTY ELECTIONS DEPARTMENT
MONTHLY FEES REPORT
FOR THE MONTH ENDED April 1, 2017

PBC

PART I: SUMMARY OF MONTHLY COLLECTIONS

A	B	C	D	E	F	G	H	I	J	K
	Receipt Date	Elections Receipt # Sequence BEG #	Elections Receipt # Sequence END #	Revenues Contractual Revenues	Revenues Non-Contractual Revenues	Total Collected	COUNTY TREASURER Receipt Amount	COUNTY TREASURER Receipt No.	COUNTY TREASURER Receipt Date	OVER/ (SHORT)
1	1-Apr-17	0	0	$ -	$ -	$ -				-
2	2-Apr-17	0	0	$ -	$ -	$ -				-
3	3-Apr-17	0	0	$ -	$ -	$ -				-
4	4-Apr-17	997	998	$ 131,589.44	$ -	$ 131,589.44	131,589.44	209201	04/06/17	2 -
5	5-Apr-17	0	0	$ -	$ -	$ -				-
6	6-Apr-17	999	999	$ 22,292.99	$ -	$ 22,292.99	22,292.99	209285	04/07/17	-
7	7-Apr-17	1000	1000	$ -	$ 17.50	$ 17.50	17.50	209350	04/10/17	-
8	8-Apr-17	0	0	$ -	$ -	$ -				-
9	9-Apr-17	0	0	$ -	$ -	$ -				-
10	10-Apr-17	0	0	$ -	$ -	$ -				-
11	11-Apr-17	0	0	$ -	$ -	$ -				-
12	12-Apr-17	0	0	$ -	$ -	$ -				-
13	13-Apr-17	0	0	$ -	$ -	$ -				-
14	14-Apr-17	0	0	$ -	$ -	$ -				-
15	15-Apr-17	0	0	$ -	$ -	$ -				-
16	16-Apr-17	0	0	$ -	$ -	$ -				-
17	17-Apr-17	0	0	$ -	$ -	$ -				-
18	18-Apr-17	0	0	$ -	$ -	$ -				-
19	19-Apr-17	1001	1001	$ -	$ 4.30	$ 4.30	4.30	209683	04/21/17	2 -
20	20-Apr-17	0	0	$ -	$ -	$ -				-
21	21-Apr-17	1002	1002	$ 22,133.20	$ -	$ 22,133.20	22,133.20	209806	04/25/17	2 -
22	22-Apr-17	0	0	$ -	$ -	$ -				-
23	23-Apr-17	0	0	$ -	$ -	$ -				-
24	24-Apr-17	1003	1003	$ 39,616.19	$ -	$ 39,616.19	39,616.19	209807	04/25/17	-
25	25-Apr-17	0	0	$ -	$ -	$ -				-
26	26-Apr-17	1004	1004	$ -	$ 17.50	$ 17.50	17.50	209936	04/27/17	-
27	27-Apr-17	1005	1005	$ -	$ 17.50	$ 17.50	17.50	209966	04/28/17	-
28	28-Apr-17	0	0	$ -	$ -	$ -				-
29	29-Apr-17	0	0	$ -	$ -	$ -				-
30	30-Apr-17	0	0	$ -	$ -	$ -				-
31	1-May-17	0	0	$ -	$ -	$ -				-
	TOTAL			$ 215,631.82	$ 56.80	$ 215,688.62				0.00

PART II: SUMMARY OF YEARLY COLLECTIONS:

January	$7,452.75	July	
February	$763.20	August	
March	$168,182.45	September	
April	$ 215,688.62	October	
May		November	
June		December	
(1) Subtotal	$ 392,087.02	(2) Subtotal	$ -

Total (1+2) $ 392,087.02

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

PREPARED BY — DATE 5/4/17

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

ELECTIONS ADMINISTRATOR — DATE 5/4/17

HIDALGO COUNTY AUDITOR'S OFFICE
APPROVED BY:
DATE: 5/10/17

This Report is Due in the Office of the County Auditor before the 5th day of the following month

COUNTY AUDITORS FORM RE-CLL-001

REVISED 01/14

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 7, 2017

Ms. Yvonne Ramon, Elections Administrator
Hidalgo County Elections Department
101 S. 10th Street
Edinburg, Texas 78539

Re: Review of *Monthly Fees Report* and Supporting Documentation
For the Months of January 2017 through April 2017

Dear Ms. Ramon:

We have conducted a limited scope review of the *Monthly Fees Report (Monthly Report)* and supporting documentation for the months of January 2017 through 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 Report* for the months of January 2017 through 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 the *Monthly Report*, fee schedules, and *Contract for Lease Election Services* approved by Commissioners Court. The following procedures were performed:

- Reviewed the submittal date of the *Monthly Report* to the County Auditor's Office to determine if the report and supporting documentation were received within 5 days after the last day of the month pursuant to Local Government Code §114.001 (b).
- Verified the signature on the *Monthly Report* to ensure that the report was signed by an authorized signatory as documented on the "Authorized Signatories Form."
- Verified the mathematical accuracy of the *Monthly Report* by footing and cross-footing the report.
- Reviewed receipts issued to determine if fees were allocated and reported in the proper amounts.

HIDALGO COUNTY DISTRICT JUDGES

LUIS M. SINGLETERRY JUDGE, 92ND D.C. | RODOLFO DELGADO JUDGE, 93RD D.C. | J. R. "BOBBY" FLORES JUDGE, 139TH D.C. | ROSE GUERRA REYNA JUDGE, 206TH D.C. | JUAN R. PARTIDA JUDGE, 275TH D.C. | MARIO E. RAMIREZ, JR. JUDGE, 332ND D.C. | NOE GONZALEZ JUDGE, 370TH D.C. OVERSEER | LETICIA LOPEZ JUDGE, 389TH D.C. | L. KENO VASQUEZ JUDGE, 398TH D.C. | ISRAEL RAMON, JR. JUDGE, 430TH D.C. | RENEE R. BETANCOURT JUDGE, 449TH D.C.

- Verified that procedures for voided receipts were properly followed.
- Verified that collections per the *Monthly Report* agreed to: 1.) total deposits made with the County Treasurer and 2.) total deposits posted to *alio's* Undistributed Receipts general ledger account.
- Reviewed *Cashier's Daily Close-Out Reports/Daily Remittance Report* (*Close-Out Reports*) and County Treasurer receipts to determine whether collections were properly accounted and deposited with the County Treasurer on a timely basis.
- Reviewed receipts issued to verify proper completion and issuance in sequential order.
- Reviewed *Close-Out Reports* to verify proper completion.

Conclusion:
Total collections for the months of January 2017 through April 2017 were $7,452.75; $763.20; $168,182.45; and $215,688.62, respectively. Based on the results of our review, we have concluded that fees 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 reviewed all dates in which collections were received during the months of January 2017 through April 2017 to determine if the collections were deposited at the County Treasurer's Office on a daily basis. The results of our review revealed that collections for:

- 2 of 20 days in March 2017 were not deposited at the County Treasurer's Office on a daily basis. The deposits for March 15, 2017 and March 28, 2017 were made 2 and 5 days, respectively, after collections were receipted.
- 2 of 9 days in April 2017 were not deposited at the County Treasurer's Office on a daily basis. The deposits for April 4, 2017 and April 21, 2017 were both made 2 days after collections were receipted.

Consequently the Close-Out Reports were also submitted late to the County Treasurer's Office. According to the Accounting Clerk, the deposits for collections were not made and Close-Out Reports were not submitted in a timely manner due her being out those two days.

The County Auditor's Office requires that cashiers reconcile cash on hand to receipts issued and the approved change fund, if any, on a daily basis by utilizing the Close-Out Report. Once the reconciliation is completed, the Close-Out Report along with collections and all supporting documentation must be remitted to the County Treasurer's Office on a daily basis.

Failure to make the deposit and submit the Close-Out Report to the County Treasurer's Office on a daily basis may result in the loss or misuse of County funds.

Recommendation:
Management should ensure that deposits and the Close-Out Report are remitted to the County Treasurer's Office on a daily basis.

Observation No. 2:
We noted during our review that on March 30, 2017, a post dated check (April 27, 2017) in the amount of $34.50 was receipted (receipt number 996). According to the Accounting Clerk, the check was received through the mail.

The County Auditor's *Cash Handling Guidelines and Procedures* states that stale-dated or post-dated checks may not be accepted.

Failure to ensure that post-dated checks are not accepted as a form of payment may increase the risk of the bank not accepting the check since it is not payable on demand.

Recommendation:
Management should ensure post-date checks are not received as a form of payment.

Observation No. 3:
We reviewed all receipts issued during the months of January 2017 through April 2017 to determine whether the receipts were issued in sequential order. The results of our review revealed that 3 of 14 receipts issued during February 2017 were not issued in sequential order. The Election's Accountant informed us that one receipt book is shared among two cashiers. At the beginning of the day each cashier will pull out from the receipt book the estimated number of receipts that will be issued for the day. Receipts may be issued out of sequence since both cashiers issue receipts at the same time. At the end of the day, all unissued receipts are returned.

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

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

Recommendation:
Management should ensure that receipts are issued in sequential order. Furthermore, due to the level of collection activity, it is recommended that only one cashier issue receipts.

Please provide written management responses to the observations noted above by July 31, 2017.

If you have any questions, please contact Araceli A. Guillen at (956) 318-2511 Ext. 4649, Yvonne Torres, Revenue Audit Supervisor, Ext. 4642, Arcy B. Duran, CPA, Director of Audit, at Ext. 4645, or myself at Ext. 4604.

Respectfully,

Ray Eufracio, CPA
County Auditor

Enclosures: *Monthly Fees Report*

cc: Valde Guerra, County Executive Officer

HIDALGO COUNTY PLANNING DEPARTMENT
MONTHLY FEES REPORT
FOR THE MONTH OF: MAY 2017

Part I: RECAP OF COLLECTIONS

A. TOTAL CASH COLLECTED			$ 68,807.20
1 HELD IN ESCROW			
a. EDINBURG	$ 17,500.00	X3	
b. MISSION	$ -		
c. WESLACO	$ -	$ 17,500.00	^
2 UTILITY CERTIFICATE FEE			
a. EDINBURG	$ 6,090.00	X3	
b. MISSION	$ 3,180.00	X4	
c. WESLACO	$ 5,850.00	X5	$ 15,120.00 ^
3 SUBDIVISION FEES			
a. EDINBURG	$ 36,187.20	X1/X3	
b. MISSION	$ -		
c. WESLACO	$ -	$ 36,187.20	^

TOTAL AMOUNT DUE TO THE COUNTY TREASURER: $ 68,807.20 ^

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	$ -	X3
Other-Held in Escrow			1100-211-00-000-026-0-000	$ 17,500.00	X10
Utility Subdivision Fees	LGC § 232.028(g) 8/7/07 CT Approval	$30	1100-341-30-210-003-0-000	$ 15,120.00	X3, X4, X
Subdivision Fees	LGC § 232.0021 11/29/2011 CT	Varies per acreage	1100-341-30-210-001-0-000	$ 36,187.20	X3

TOTAL AMOUNT DUE TO THE COUNTY TREASURER: $ 68,807.20 ^

variance should => "0" -

PREPARED BY: Lea Sosa DATE PREPARED: June 26, 2017

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

RECEIVED
JUN 26 2017

6-26-17
DIRECTOR OF PLANNING DATE

Hidalgo County
AUDITORS OFFICE

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

AUDITED BY: THE HIDALGO COUNTY AUDITOR'S OFFICE 7/7/17
DATE: 7/7/17

V1

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 7, 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 May 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 May 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 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 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, 370TH D.C. OVERSEER | LETICIA LOPEZ JUDGE, 389TH D.C. | L. KENO VASQUEZ JUDGE, 398TH D.C. | ISRAEL RAMON, JR. JUDGE, 430TH D.C. | RENEE R. BETANCOURT JUDGE, 449TH D.C.

- Reviewed 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 May 2017 were $68,807.20. 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 Eufracio, CPA
County Auditor

cc: Valde Guerra, County Executive Officer

COUNTY OF HIDALGO, TEXAS
SCHEDULE OF RECIPTS AND DEPOSITS FOR THE MONTH OF: MAY 2017
PRECINCT 2, SANITATION PROGRAM

	Receipt Date	Receipt # Sequence BEG #	END #	Total Collected	Credit Card Amount (Direct Deposit)	LONE STAR NATIONAL BANK Deposit Amount	Date of Deposit	Deposit Slip Number		COUNTY TREASURER Receipt Amount	Receipt Date	Receipt Number	Diff on Dates	OVER/ (SHORT)
1	1-May	222-04871	222-04876	$ 150.00		$ 150.00	5/2/2017	222	00564	$ 150.00	5/11/2017	210355	-9	$ -
2	2-May	222-04877	222-04877	$ 25.00		$ 25.00	5/2/2017	222	00565	$ 25.00	5/11/2017	210356	-9	$ -
3	3-May	222-04878	222-04885	$ 275.00		$ 275.00	5/3/2017	222	00566	$ 275.00	5/11/2017	210362	-8	$ -
4	4-May	222-04886	222-04889	$ 100.00		$ 100.00	5/4/2017	222	00567	$ 100.00	6/14/2017	211477	-41	$ -
5	5-May	222-04890	222-04893	$ 100.00		$ 100.00	5/8/2017	222	00568	$ 100.00	5/12/2017	210425	-4	$ -
6	6-May	CLOSED						222					0	$ -
7	7-May	CLOSED						222					0	$ -
8	8-May	222-04894	222-04898	$ 150.00		$ 150.00	5/8/2017	222	00569	$ 150.00	5/12/2017	210426	-4	$ -
9	9-May	222-04899	222-04903	$ 175.00		$ 175.00	5/9/2017	222	00570	$ 175.00	5/16/2017	210496	-7	$ -
10	10-May	222-04904	222-04907	$ 175.00		$ 175.00	5/10/2017	222	00571	$ 175.00	5/16/2017	210497	-6	$ -
11	11-May	222-04908	222-04911	$ 175.00		$ 175.00	5/11/2017	222	00572	$ 175.00	5/16/2017	210498	-5	$ -
12	12-May	222-04912	222-04917	$ 175.00	$ 75.00	$ 100.00	5/12/2017	222	00573	$ 175.00	5/16/2017	210499	-4	$ -
13	13-May	CLOSED						222					0	$ -
14	14-May	CLOSED						222					0	$ -
15	15-May	222-04918	222-04919	$ 75.00		$ 75.00	5/17/2017	222	00574	$ 75.00	5/24/2017	210840	-7	$ -
16	16-May	222-04920	222-04925	$ 250.00	$ 25.00	$ 225.00	5/17/2017	222	00575	$ 250.00	5/24/2017	210841	-7	$ -
17	17-May	222-04926	222-04931	$ 225.00	$ 25.00	$ 200.00	5/17/2017	222	00576	$ 225.00	5/24/2017	210842	-7	$ -
18	18-May	222-04932	222-04936	$ 125.00		$ 125.00	5/18/17	222	00577	$ 125.00	5/24/2017	210843	-6	$ -
19	19-May	222-04937	222-04939	$ 75.00		$ 75.00	5/19/17	222	00578	$ 75.00	5/25/2017	210886	-6	$ -
20	20-May	CLOSED						222					0	$ -
21	21-May	CLOSED						222					0	$ -
22	22-May	222-04940	222-04944	$ 200.00		$ 200.00	5/24/17	222	00579	$ 200.00	5/31/2017	211102	-7	$ -
23	23-May	222-04945	222-04948	$ 125.00		$ 125.00	5/24/17	222	00580	$ 125.00	5/31/2017	211103	-7	$ -
24	24-May	222-04949	222-04949	$ 100.00		$ 100.00	5/24/17	222	00581	$ 100.00	5/31/2017	211104	-7	$ -
25	25-May	222-04950	222-04953	$ 125.00		$ 125.00	5/25/17	222	00582	$ 125.00	5/25/2017	211105	0	$ -
26	26-May	222-04954	222-04956	$ 75.00		$ 75.00	5/31/17	222	00583	$ 75.00	6/2/2017	211210	-2	$ -
26	27-May	CLOSED						222					0	$ -
27	28-May	CLOSED						222					0	$ -
29	29-May	HOLIDAY						222					0	$ -
30	30-May	222-04957	222-04966	$ 400.00		$ 400.00	5/31/17	222	00584	$ 400.00	6/2/2017	211212	-2	$ -
31	31-May	222-04967	222-04968	$ 50.00		$ 50.00	5/31/17	222	00585	$ 50.00	6/2/2017	211213	-2	$ -
		TOTALS		$ 3,325.00	$ 125.00	$ 3,200.00				$ 3,325.00				$ -

TOTAL AMOUNT DUE TO GENERAL FUND----------1100-322-70-122-000-0-000----------	$ 3,325.00
LESS: TOTAL AMOUNT REMITTED TO GENERAL FUND (COUNTY TREASURER)----------	$ 3,325.00
OVER/(SHORT)----------	$ -

X25a

PREPARED BY: Mari Ller

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

Erika Zamora
APPROVED BY

6/28/17
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 2-005 REVISED 12/2014

HIDALGO COUNTY AUDITOR'S OFFICE
APPROVED BY: BMO
DATE: 7/7/17

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

July 7, 2017

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

Re: Review of the Precinct 2 Sanitation Program *Monthly Fees Report* and Supporting Documentation For the Month of May 2017

Dear Commissioner Cantu:

We conducted a limited scope review of the Precinct 2 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.
- 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 $3,325.00. 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, or Arcy B. Duran, CPA, Director of Audit, at ext. 4645, Linda Fong, First Assistant Auditor, ext 4668, or me at ext 4604.

Respectfully,

Ray Eufracio, CPA
County Auditor

cc: Valde Guerra, County Executive Officer

PBC

COUNTY OF HIDALGO, TEXAS
SCHEDULE OF RECIPTS AND DEPOSITS FOR THE MONTH OF: May-17
PRECINCT 4, SANITATION PROGRAM

	Receipt Date	Receipt # Sequence BEG #	Receipt # Sequence END #	Total Collected	Credit Card Amount (Direct Deposit)	LONE STAR NATIONAL BANK Deposit Amount	Date of Deposit	Deposit Slip Number	COUNTY TREASURER Receipt Amount	Receipt Date	Receipt Number	Diff on Dates	OVER/ (SHORT)
1	1-May	242-31568	242-31625	$ 1,425.00	$ 175.00	$ 1,250.00	5/2/2017	242 655	$ 1,425.00	5/9/2017	210235	#REF!	#REF!
2	2-May	242-31626	242-31667	$ 1,225.00	$ 100.00	$ 1,125.00	5/3/2017	242 656	$ 1,225.00	5/12/2017	210423	-9	$ -
3	3-May	242-31668	242-31719	$ 1,800.00	$ 300.00	$ 1,500.00	5/4/2017	242 657	$ 1,800.00	5/12/2017	210424	-8	$ -
4	4-May	242-31720	242-31765	$ 1,625.00	$ 350.00	$ 1,275.00	5/5/2017	242 658	$ 1,625.00	5/15/2017	210479	-10	$ -
5	5-May	242-31766	242-31818	$ 1,550.00	$ 250.00	$ 1,300.00	5/10/2017	242 659	$ 1,550.00	5/15/2017	210480	-5	$ -
6	6-May	242-31819	242-31831	$ 475.00	$ 100.00	$ 375.00	5/10/2017	242 660	$ 475.00	5/15/2017	310481	-5	$ -
7	7-May	SUNDAY						242				0	$ -
8	8-May	242-31832	242-31907	$ 2,900.00	$ 450.00	$ 2,450.00	5/10/2017	242 661	$ 2,900.00	5/15/2017	210482	-5	$ -
9	9-May	242-31908	242-31957	$ 1,500.00	$ 400.00	$ 1,100.00	5/10/2017	242 662	$ 1,500.00	5/15/2017	310483	-5	$ -
10	10-May	242-31958	242-31986	$ 900.00	$ 200.00	$ 700.00	5/11/2017	242 663	$ 900.00	5/16/2017	210516	-5	$ -
11	11-May	242-31987	242-32024	$ 1,150.00	$ 200.00	$ 950.00	5/12/2017	242 664	$ 1,150.00	5/31/2017	211056	-19	$ -
12	12-May	242-32025	242-32089	$ 2,075.00	$ 525.00	$ 1,550.00	5/15/2017	242 665/667	$ 2,075.00	5/22/2017	210751	-7	$ -
13	13-May	242-32090	242-32106	$ 700.00	$ 275.00	$ 425.00	5/15/2017	242 666	$ 700.00	5/22/2017	210752	-7	$ -
14	14-May	SUNDAY						242				0	$ -
15	15-May	242-32107	242-32165	$ 1,875.00	$ 325.00	$ 1,550.00	5/16/2017	242 668	$ 1,875.00	5/23/2017	210809	-7	$ -
16	16-May	242-32166	242-32221	$ 1,875.00	$ 225.00	$ 1,650.00	5/17/2017	242 669	$ 1,875.00	5/22/2017	210757	-5	$ -
17	17-May	242-32222	242-32269	$ 1,550.00	$ 250.00	$ 1,300.00	5/18/2017	242 670	$ 1,550.00	5/23/2017	210812	-5	$ -
18	18-May	242-32270	242-32318	$ 1,425.00	$ 150.00	$ 1,275.00	5/19/2017	242 671	$ 1,425.00	5/24/2017	210815	-5	$ -
19	19-May	242-32319	242-32378	$ 1,775.00	$ 400.00	$ 1,375.00	5/22/2017	242 672	$ 1,775.00	5/26/2017	210944	-4	$ -
20	20-May	242-32379	242-32390	$ 350.00	$ 175.00	$ 175.00	5/22/2017	242 673	$ 350.00	5/26/2017	210945	-4	$ -
21	21-May	SUNDAY						242				0	$ -
22	22-May	242-32391	242-32457	$ 2,125.00	$ 275.00	$ 1,850.00	5/23/2017	242 674	$ 2,125.00	5/26/2017	210946	-3	$ -
23	23-May	242-32458	242-32498	$ 1,250.00	$ 225.00	$ 1,025.00	5/24/2017	242 675	$ 1,250.00	5/31/2017	11057/21204	-7	$ -
24	24-May	242-32499	242-32532	$ 975.00	$ 300.00	$ 675.00	5/25/2017	242 676	$ 975.00	5/31/2017	211058	-6	$ -
25	25-May	242-32533	242-32581	$ 1,650.00	$ 425.00	$ 1,225.00	5/26/2017	242 677	$ 1,650.00	5/31/2017	211059	-5	$ -
26	26-May	242-32582	242-32628	$ 1,700.00	$ 500.00	$ 1,200.00	5/30/2017	242 678	$ 1,700.00	6/2/2017	211214	-3	$ -
26	27-May	242-32629	242-32641	$ 325.00	$ 50.00	$ 275.00	5/30/2017	242 679	$ 325.00	6/2/2017	211216	-3	$ -
27	28-May	SUNDAY						242				0	$ -
29	29-May	242-32642	242-32651	$ 400.00	$ 125.00	$ 275.00	5/30/2017	242 680	$ 400.00	6/2/2017	211218	-3	$ -
30	30-May	242-32652	242-32713	$ 1,925.00	$ 450.00	$ 1,475.00	5/31/2017	242 681	$ 1,925.00	6/2/2017	211219	-2	$ -
31	31-May	242-32714	242-32759	$ 1,975.00	$ 450.00	$ 1,525.00	6/1/2017	242 682	$ 1,975.00	6/2/2017	211221	-1	$ -
	TOTALS			$ 38,500.00	$ 7,650.00	$ 30,850.00			$ 38,500.00				

TOTAL AMOUNT DUE TO GENERAL FUND----------1100-322-70-124-000-0-000----------	$ 38,500.00
LESS: TOTAL AMOUNT REMITTED TO GENERAL FUND (COUNTY TREASURER)----------	$ 38,500.00
OVER/(SHORT)----------	$ -

PREPARED BY: Mirella Treviño

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

Judith L. Gonzalez
APPROVED BY

6-30-17
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.4-002 REVISED 5/2016

HIDALGO COUNTY AUDITOR'S OFFICE
APPROVED BY: [signature]
DATE: 7/3/17 Revised

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 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 May 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 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.

HIDALGO COUNTY DISTRICT JUDGES

LUIS M. SINGLETERRY JUDGE, 92ND D.C. | RODOLFO DELGADO JUDGE, 93RD D.C. | J. R. "BOBBY" FLORES JUDGE, 139TH D.C. | ROSE GUERRA REYNA JUDGE, 206TH D.C. | JUAN R. PARTIDA JUDGE, 275TH D.C. | MARIO E. RAMIREZ, JR. JUDGE, 332ND D.C. | NOE GONZALEZ JUDGE, 370TH D.C. OVERSEER | LETICIA LOPEZ JUDGE, 389TH D.C. | L. KENO VASQUEZ JUDGE, 398TH D.C. | ISRAEL RAMON, JR. JUDGE, 430TH D.C. | RENEE R. BETANCOURT JUDGE, 449TH D.C.

- 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 May 2017 were $38,500.00. 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:
Permit number 43861 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 $75.00 for the missing permit should be replenished and deposited with the County Treasurer.

In addition, during the month of March 2017 and April 2017, we noted that Sanitation Precinct 4 had a $25.00 shortage and 1 missing permit. The County Auditor's Office requested that $50.00 for the shortage and the missing permit be replenished and deposited with the County Treasurer. As of today, the funds have not been deposited. The funds should be immediately deposited with the County Treasurer.

Observation No. 2:
We noted during our review that all void/reissued permits were not consistently documented on the "Void Permit Log." 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.

Observation No. 3
We noted during our review that permit numbers 43796 and 43893 issued to replace an active permit numbers (void permit) 19998 and 39452, respectively, were not activated in the Solid Waste Disposal Program. According to Precinct 4 staff, the employees forgot to change the permit numbers in the Solid Waste Disposal System.

In addition, we noted that permit number 000000A, a permit number that does not exist, was entered into the Solid Waste Disposal Program. According to Precinct 4 staff, a constituent wanted to change the vehicle information his permit was linked to; therefore, a fake permit number was entered in the Solid Waste Disposal Program to deactivate activate the vehicle information that permit number 39452 was linked to.

The Solid Waste Disposal Program must contain an accurate listing of permit numbers. Precinct staff must scan permits prior to allowing a constituent to enter the disposal site in order to determine if the permit is active in the Solid Waste Disposal Program. If the permit is not active, the constituent cannot be allowed to dispose trash.

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. In addition, consult with the Information Technology Department to determine how vehicle information can be changed for an existing permit.

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 Eufracio, CPA
County Auditor

cc: Valde Guerra, County Executive Officer

COUNTY of HIDALGO



HIDALGO COUNTY AUDITOR'S OFFICE
Hidalgo County Administration Building
2808 South Business Highway 281
Edinburg, Texas 78539-6243
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EDINBURG, TEXAS 78539

July 7, 2017

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

Re: Review of the H.B. 65 Financial Statements
For the months ended March 31, 2017 and April 30, 2017

Dear Mr. Rodriguez:

We conducted a limited scope review of the H.B. 65 financial statements for the months ended March 31, 2017 and April 30, 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 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 do not contain any material misstatements.

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 ext. 4604.

Respectfully,

Ray Eufracio, 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 REYNA JUDGE, 206TH D.C. | JUAN R. PARTIDA JUDGE, 275TH D.C. | MARIO E. RAMIREZ, JR. JUDGE, 332ND D.C. | NOE GONZALEZ JUDGE, 370TH D.C. OVERSEER | LETICIA LOPEZ JUDGE, 389TH D.C. | L. KENO VASQUEZ JUDGE, 398TH D.C. | ISRAEL RAMON, JR. JUDGE, 430TH D.C. | RENEE R. BETANCOURT JUDGE, 449TH D.C.

COUNTY of HIDALGO

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



EDINBURG, TEXAS 78539

July 6, 2017

The Honorable Arturo Guajardo Jr.
Hidalgo County Clerk
100 N. Closner, 1st Floor
Edinburg, Texas 78539

Ref: Review of *Fee Monthly Fees Report* and Supporting Documentation
For the months of January 2017 through March 2017

Dear Mr. Guajardo:

We have conducted a limited scope review of the *Fee Monthly Fee Report (Monthly Report)* and supporting documentation for the months of January 2017 through March 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 Report* for the months of January 2017 through March 2017. Our audit 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 fees statutes. The following procedures were also performed:

- Reviewed the submittal dates of the *Monthly Report* to the County Auditor's Office to determine if the report and supporting documentation were received within 5 days after the last day of the month pursuant to Local Government Code § 114.001 (b).
- Verified the signature on the *Monthly Report* to ensure that the report was signed by an authorized signatory as documented on the "Authorized Signatories Form."
- Verified the mathematical accuracy of the *Monthly Report* by footing and cross-footing the report.
- Verified that procedures for voided receipts were properly followed.
- Verified that collections per the *Monthly Report* agreed to: 1.) total receipts issued, 2.) total deposits made with the County Treasurer, and 3.) total deposits posted to *alio's* Undistributed Receipts general ledger account.
- Verified the sequence of receipts per the *Monthly Report* agreed to receipts issued. In addition, verified that receipts followed sequential order.

- Reviewed *Revenue Remittance Reports* and County Treasurer receipts to determine if fees collected were properly accounted and deposited with the County Treasurer on a daily basis.
- Reviewed receipts, *Revenue Remittance Reports*, *Company Accounts Summary Report*, and a sample of bank deposit slips to verify proper completion.

Conclusion:
Total collections for the months of January 2017 through March 2017 were $461,988.03; $462,699.00; and $562,075.79, respectively. Based on the results of our review, we have concluded that fees 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 the January 2017 through March 2017 *Monthly Reports* were submitted to the County Auditor's Office 8, 9, and 7 days after the fifth day following the end of the month, respectively. According to staff, attempts are made to submit the *Monthly Report* in a timely manner; however, due to heavy work load, submittal of the *Monthly Report* gets delayed. In addition, at times, management is not available to review, approve, and sign the *Monthly Report*.

Pursuant to Local Government Code §114.001 (b), "A monthly report must be filed within five days after the last day of each month." Timely submittal of the *Monthly Report* helps ensure the proper accounting and accurate projection of county revenues.

Failure to ensure that the *Monthly Report* is submitted to the County Auditor's Office within five days after the last day of each month may result in the improper accounting and inaccurate projection of County revenues.

Recommendation:
Management should ensure that the *Monthly Report* is filed with the County Auditor's Office within 5 days after the last day of each month.

Observation No. 2:
We noted during our review that deposit slips were not properly prepared. The deposit slips did not include the receipt sequence and the listing of check numbers to be deposited. In addition, copies of the checks receipted are not kept and attached to the Close-Out Report. According to staff, the majority of the payments received are made by check and the list of checks will exceed the space available on the deposit slip. Furthermore, the staff has a heavy work load and making copies of the checks will be difficult. Staff is also instructed to enter the check number in *Kofile* when a payment is receipted.

Pursuant to the Cash Handling Guidelines, "Deposit slips must contain sufficient information to identify the cash receipts for which the deposit is being made. Deposit slips must include the date of deposit, receipt sequence, amount of currency and coins, a listing of checks numbers and amounts, and the total dollar amount of the deposit. If it is not possible to list all the checks collected, copies of the checks must be maintained and attached to the Close-Out Report."

Failure to properly prepare deposit slips may result in the misuse of County funds.

Recommendation:
Management should ensure that deposit slips are properly prepared. Please refer to the "Cash Handling Guidelines and Procedures" prescribed by the County Auditor's Office for the minimum procedures to be implemented for preparing deposit slips.

Observation No. 3:
We noted during our review that collections are deposited 2 days after the collections are receipted. According to staff, the armored car company changed their pick-up time schedule to an earlier time, leaving the department with insufficient time to review and prepare the close-out reports and deposit slip.

Pursuant to the "Cash Handling Guidelines and Procedures" prescribed by the County Auditor's Office, cash receipts must be deposited intact on a daily basis, unless the amount collected is less than $100.00.

Failure to ensure that collections are deposited at the bank on a daily basis may result in the loss or misuse of County funds.

Recommendation:
Management should contact the applicable parties to arrange a more convenient time for the armored car to pick up the daily collections in order to ensure that collections are deposited daily. In the alternative, the time for closing out and balancing the daily collections should be changed in order to have ample time to make daily deposits.

Observation No. 4:
We were not able to verify the receipt sequence issued through *Kofile*. According to staff, *Kofile* creates an order number for every type of activity made on the system (e.g., receipting, scanning, or searching). The *Kofile* Order Summary Report only provides information regarding the issuance of order numbers (receipt) in which a financial transaction occurred; therefore, a gap on the receipt sequence exists. The *Kofile* "Order Summary Report" does not provide all the orders (receipts) issued. According to staff, the department is working with *Kofile* representatives to customize or create a report that will include all orders issued during the month. The report will indicate the type of order issued (e.g., receipting, scanning, or searching).

The County Auditor's Office requires that all official receipts be pre-numbered and issued in sequential order.

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

Recommendation:
Management should ensure that receipts are issued in sequential order. Management should continue cooperation efforts with *Kofile* representatives to create a report that will include all orders issued during the month.

Observation No. 5:
The balances, as of March 2017, for four company accounts (escrow accounts) reflected incorrect balances in the *Company Accounts Summary Report*. The balances were overstated as follows:

- Edward Abstract and Title Co. account was overstated by $4.00;
- Nain Engineering LLC Maps account was overstated by $75.00;
- Perdue Brandon Fielder Collins account was overstated by $4.00; and,
- Spoor Engineering account was overstated by $85.00.

The discrepancies are mainly attributed to entering incorrect amounts into *Kofile* when the accounts were opened or glitches in the receipting system. According to staff, *Kofile* representatives were informed of the discrepancies and they are still pending to be resolved.

The County Auditor's Office requires that all company accounts reflect the proper balances.

Failure to ensure that the company accounts reflect the proper balances may result in the loss of County funds.

Recommendation:
Management should ensure that balances on company accounts reflect the correct balances. Management should continue cooperating with *Kofile* representatives to correct the errors found in the escrow accounts listed above.

Observation No. 6:
We noted during our review that there were 9 voided receipts during the months of January 2017 through March 2017. However, void sheets for 7 of the 9 voided receipts were not submitted along with the monthly report. According to staff, void sheets were inadvertently not submitted with the monthly report. In addition, copies of the voided receipts would be provided.

The County Auditor's Office requires that if a receipt is voided, all copies of the voided receipt must be securely attached together and submitted to the County Auditor's Office.

Formal procedures have not been developed and implemented to ensure that all copies of the voided receipt are submitted to the Auditor's Office.

Recommendation:
Management should implement procedures to ensure that all copies of the voided receipts are submitted to the Auditor's Office.

Please provide written management responses to the observations noted above by July 31, 2017.

If you have any questions or would like to schedule a meeting to discuss the above noted observations, please contact Gricelda Quintero, Internal Auditor I, at 318-2511 ext. 4643, Yvonne Torres, Revenue Audit Supervisor, at ext. 4642, Arcy B. Duran, CPA, Director of Audit, at ext. 4645 or me at ext. 4604.

Respectfully,

Ray Eufracio, CPA
County Auditor

Enclosures: Copy of *Monthly Report*

cc: Valde Guerra, County Executive Officer

COUNTY CLERK MONTHLY FEE REPORT

JANUARY
2017

****COUNTY CLERK FEE ACCOUNT****

PBC

RECORDING FEES/LGC118 013,118 011,212 004,BCC36 10			$135,424.25
MARRIAGE LICENSES/LGC118 018 (TOTAL)			$14,030.00
STATE COMPTROLLER			
MARRIAGE LICENSE	# Filed	461	$13,830.00
BIRTH CERTIFICATES	# Filed	344	$619.20
BIRTH DSHS	# Filed	14	$25.62
DECLARATION OF INFORMAL MARRIAGE	# Filed	16	$200.00
UCC-FINANCING STATEMENTS/BCC9.403			$690.00
EARLY CHILHOOD DONATION			$20.00
VITAL STATISTICS/LGC 118 015			
CERTIFIED COPIES/LGC 118 014			17,749.18 ~~$17,769.18~~
RETURNED CHECK CHARGE/LGC 118 0215			20.00 ~~$10.00~~
REFUNDS			~~$269.50~~
BEER & WINE PERMITS/ABC 61.31			$0.00
PRINTER FEES/ABC 61.38			$0.00
RECEIVED ON ACCOUNT			$245,279.53
RCRDS MGMT & PRESERVATION PRGM/LGC 118 0216			$85,250.00
DIGITAL IMAGE FEES			$4,376.84
CC RECORDS ARCHIVES FEE LGC 118 025			$87,560.00
COURTHOUSE SECURITY FUND/LGC 291 008			$9,217.00
VITAL ARCHIVE FEE HSC 191.0045(h)			$1,260.00
OVER/(SHORT)			$0.00
NEW COURTHOUSE FEE			$77,760.00
INTEREST EARNED			$0.00
ADJUSTMENTS			$0.00
TOTAL CHARGES AND COLLECTIONS			

$693,581.12

LESS

CHARGES ON ACCOUNT		231,593.09 ~~$63,233.59~~
TOTAL DEPOSITED IN BANK		~~$630,347.53~~ 461,988.03

LESS

PRINTERS FEES/ABC 61.38	$0.00
BIRTH DSHS	0.00 ~~$25.62~~
REFUNDS	0.00 ~~$269.50~~
OVER/(SHORT)	$0.00
SUBTOTAL	~~$295.12~~

DUE TO TREASURER 461,988.03 ~~$630,052.41~~

DISTRIBUTION

COUNTY CLERK FEES	1100-341-10-180-002-0-000	~~$349,959.37~~ 181,599.87
EARLY CHILDHOOD DONATION	1100-207-20-000-074-0-000	$20.00
~~INTEREST EARNED~~ BIRTH DSHS	1100-207-20-000-975-0-000	25.62 ~~50.00~~
RCRDS MGMT & PRESERVATION PRGRM/LGC 118 0216	1237-341-10-180-000-0-000	$85,250.00
DIGITAL IMAGE FEES	1100-341-10-180-013-0-000	$4,376.84
CC RECORDS ARCHIVE FEE LGC 118 025	1100-341-10-180-005-0-000	$87,560.00
COURTHOUSE SECURITY FUND/LGC 291 008	1241-341-10-180-001-0-000	$9,217.00
COMPTR OF PUBLIC ACCTS-MARR FEES (MONTHLY)/LGC 118 022(a)	1100-207-20-000-040-0-000	$13,830.00
COMPTR OF PUBLIC ACCTS-BIRTH/DEATH CERT (QUARTERLY)/LGC 118 015(b)	1100-207-20-000-039-0-000	$619.20
COMPTR OF PUBLIC ACCTS-DECLARATION OF INFORMAL MARRIAGE/LGC 118 022(a)	1100-207-20-000-041-0-000	$200.00
NEW COURTHOUSE FEE	1100-341-10-180-019-0-000	$77,760.00
PRESERVATION OF VITAL STATISTICS HSC 191.0045(h)	1100-341-10-180-010-0-000	$1,260.00
REFUNDS	1100-202-00-000-922-0-000	$269.50
DISTRIBUTION TOTAL		$0.00

~~$630,052.41~~
461,988.03

COUNTY AUDITOR S FORM ARS-CC-002, PART I
REVISED 2004

PREPARED BY

BERENIZE ALVARADO DEPUTY CLERK — 02/13/17 DATE

APPROVAL

ARTURO GUAJARDO, JR COUNTY CLERK — 02/13/17 DATE

AUDITED BY: THE HIDALGO COUNTY AUDITOR'S OFFICE
DATE: 4/25/17

COUNTY CLERK MONTHLY FEE REPORT

FEBRUARY
2017

******COUNTY CLERK FEE ACCOUNT******

PBC

RECORDING FEES/LGC118.013,118.011 212.004 BCC36.10			$130,863.00
MARRIAGE LICENSES/LGC118.018 (TOTAL)			$20,707.50
STATE COMPTROLLER			
MARRIAGE LICENSE	# Filed# Filed	679	$20,370.00
BIRTH CERTIFICATES	# Filed# Filed	338	$608.40
BIRTH DSHS	# Filed# Filed	25	$45.75
DECLARATION OF INFORMAL MARRIAGE	# Filed# Filed	27	$337.50
UCC-FINANCING STATEMENTS/BCC9.403			$660.00
EARLY CHILHOOD DONATION			$10.00
VITAL STATISTICS/LGC 118.015			
CERTIFIED COPIES/LGC 118.014			$17,623.85
RETURNED CHECK CHARGE/LGC 118.0215			$0.00
REFUNDS			$362.00
BEER & WINE PERMITS/ABC 61.31			$0.00
PRINTER FEES/ABC 61.38			$0.00
RECEIVED ON ACCOUNT			$224,003.50
RCRDS MGMT & PRESERVATION PRGM/LGC 118.0216			$87,700.00
DIGITAL IMAGE FEES			$4,191.04
CC RECORDS ARCHIVES FEE LGC 118.025			$90,250.00
COURTHOUSE SECURITY FUND/LGC 291.008			$9,495.00
VITAL ARCHIVE FEE HSC 191.0045(h)			$1,496.00
OVER/(SHORT)			$3.00
NEW COURTHOUSE FEE			$77,790.00
INTEREST EARNED			$0.00
ADJUSTMENTS			$0.00
TOTAL CHARGES AND COLLECTIONS			$686,516.54

LESS		
CHARGES ON ACCOUNT	223,817.54	~~$64,097.29~~
TOTAL DEPOSITED IN BANK		~~$631,619.25~~ 462,699.00

LESS		
PRINTERS FEES/ABC 61.38	$0.00	
BIRTH DSHS	~~$45.75~~	0.00
REFUNDS	~~$382.00~~	0.00
OVER/(SHORT)	~~-$3.00~~	0.00
SUBTOTAL		~~-$410.75~~ 0.00

DUE TO TREASURER ~~$631,108.50~~ 462,699.00

DISTRIBUTION		
COUNTY CLERK FEES	1100-341-10-180-002-0-000	~~$338,860.50~~
EARLY CHILDHOOD DONATION	1100-207-20-000-074-0-000	$10.00
~~INTEREST EARNED~~ BIRTH DSHS	~~1100-361-41-000-000-0-000~~ 1100 207 20 000 075 0 000	45.75 ~~-$0.00~~
RCRDS MGMT & PRESERVATION PRGRM/LGC 118.0216	1237-341-10-180-000-0-000	$87,700.00
DIGITAL IMAGE FEES	1100-341-10-180-013-0-000	$4,191.04
CC RECORDS ARCHIVE FEE LGC 118.025	1100-341-10-180-005-0-000	$90,250.00
COURTHOUSE SECURITY FUND/LGC 291.008	1241-341-10-180-001-0-000	$9,495.00
COMPTR OF PUBLIC ACCTS-MARR FEES (MONTHLY)/LGC 118.022(a)	1100-207-20-000-040-0-000	$20,370.00
COMPTR OF PUBLIC ACCTS-BIRTH/DEATH CERT (QUARTERLY)/LGC 118.015(b)	1100-207-20-000-039-0-000	$608.40
COMPTR OF PUBLIC ACCTS-DECLARATION OF INFORMAL MARRIAGE/LGC 118.022(a)	1100-207-20-000-041-0-000	$337.50
NEW COURTHOUSE FEE	1100-341-10-180-019-0-000	$77,790.00
PRESERVATION OF VITAL STATISTICS HSC 191.0045(h)	1100-341-10-180-010-0-000	$1,496.00
REFUNDS	1100-202 00 000 022 0 000	382.00
DISTRIBUTION TOTAL: Average	1100-360 00 000 000 0000	~~$0.00~~ 3.00

~~$631,108.50~~ 462,699.00

COUNTY AUDITOR'S FORM. ARS-CC-002, PART I
REVISED 2004

PREPARED BY: BERENICE ALVARADO DEPUTY CLERK — 3/14/2017 DATE

APPROVAL: ARTURO GUAJARDO, JR COUNTY CLERK — 3-14-17 DATE

AUDITED BY: THE HIDALGO COUNTY AUDITOR'S OFFICE
DATE: 4/25/19

COUNTY CLERK MONTHLY FEE REPORT

RECEIVED BY
COUNTY AUDITOR

2017 APR 12 AM 10 25

MARCH
2017

******COUNTY CLERK FEE ACCOUNT******

PBC

RECORDING FEES/LGC118 013,118 011 212.004 BCC36 10				$168,682.75 ✓X2;XS
MARRIAGE LICENSES/LGC118 018 (TOTAL)				$19,437.50 ✓X2;XS
STATE COMPTROLLER				
MARRIAGE LICENSE	# Filed	640		$19,200.00 ✓X2;XS;X
BIRTH CERTIFICATES	# Filed	515		$927.00 ✓X2,XS;X
BIRTH DSHS	# Filed	34		$62.22 ✓X2,XS;X
DECLARATION OF INFORMAL MARRIAGE	# Filed	19		$237.50 ✓X2;XS;X
UCC FINANCING STATEMENTS/BCC9 403				$915.00 ✓X2;XS
EARLY CHILDHOOD DONATION				$20.00 ✓X2;XS;X
VITAL STATISTICS/LGC 118 015				
CERTIFIED COPIES/LGC 118 014				$22,923.78 ✓X2;XS
RETURNED CHECK CHARGE/LGC 118 0215				$30.00 ✓X2,XS
REFUNDS				$608.00 ✓X2;X3.2a;XS;X
BEER & WINE PERMITS/ABC 61.31				$0.00
PRINTER FEES/ABC 61.38				$0.00
RECEIVED ON ACCOUNT				$279,517.79 ✓X2;X3.2a;XS
RCRDS MGMT & PRESERVATION PRGM/LGC 118.0216				$109,360.00 ✓X2;XS;X
DIGITAL IMAGE FEES				$4,709.48 ✓X2;XS;X
CC RECORDS ARCHIVES FEE LGC 118 025				$111,870.00 ✓X2;XS;X
COURTHOUSE SECURITY FUND/LGC 291 008				$11,691.00 ✓X2;XS;X
VITAL ARCHIVE FEE HSC 191.0045(h)				$1,645.00 ✓X2;XS;X
OVER/(SHORT)				$11.00 ✓X2;XS;X
NEW COURTHOUSE FEE				$99,610.00 ✓X2;XS;X
INTEREST EARNED				$0.00
ADJUSTMENTS				$0.00
TOTAL CHARGES AND COLLECTIONS				$846,458.02 X2;X3;X5;X X4
LESS				
CHARGES ON ACCOUNT				284,382.23 ~~$78,514.23~~ X3-3a
TOTAL DEPOSITED IN BANK				~~$767,943.79~~ $562,075.79 X5
LESS				
PRINTERS FEES/ABC 61.38				$0.00
BIRTH DSHS				~~$62.22~~ 0.00
REFUNDS				~~$608.00~~ 0.00
OVER/(SHORT)				$11.00 0.00
SUBTOTAL				~~$681.22~~ 0.00
DUE TO TREASURER				~~$767,262.57~~ $562,075.79 X2;X5

DISTRIBUTION			
COUNTY CLERK FEES	1100-341-10-180-002-0-000		~~$407,992.59~~ 202,124.59 X
EARLY CHILDHOOD DONATION	1100-207-20-000-074-0-000		$20.00 ✓X2;X
~~INTEREST EARNED~~ DSHS	1100 207 20 000 075 0000		~~$0.00~~ 62.22 ✓X2;X
RCRDS MGMT & PRESERVATION PRGRM/LGC 118 0216	1237-341-10-180-000-0-000		$109,360.00 ✓X2;X
DIGITAL IMAGE FEES	1100-341-10-180-013-0-000		$4,709.48 ✓X2;X
CC RECORDS ARCHIVE FEE LGC 118 025	1100-341-10-180-005-0-000		$111,870.00 ✓X2;X
COURTHOUSE SECURITY FUND/LGC 291 008	1241-341-10-180-001-0-000		$11,691.00 ✓X2;X
COMPTR OF PUBLIC ACCTS-MARR FEES (MONTHLY)/LGC 118 022(a)	1100-207-20-000-040-0-000		$19,200.00 ✓X2;X
COMPTR OF PUBLIC ACCTS-BIRTH/DEATH CERT (QUARTERLY)/LGC 118 015(b)	1100-207-20-000-039-0-000		$927.00 ✓X2;X
COMPTR OF PUBLIC ACCTS-DECLARATION OF INFORMAL MARRIAGE/LGC 118 022(a)	1100-207-20-000-041-0-000		$237.50 ✓X2;X
NEW COURTHOUSE FEE	1100-341-10-180-019-0-000		$99,610.00 ✓X2;X
PRESERVATION OF VITAL STATISTICS HSC 191 0045(h)	1100-341-10-180-010-0-000		$1,645.00 ✓X2;X
Refunds	1100-202-00-000 022 0 000		608.00 ✓X2;X $562,075.79
DISTRIBUTION TOTAL average	1100-360-00-000-000 0 000		~~$0.00~~ ~~$767,262.57~~
			11.00 ✓ X

COUNTY AUDITOR'S FORM ARS-CC-002, PART I
REVISED 2004

PREPARED BY

BERENIZE ALVARADO DEPUTY CLERK — 04/11/17 DATE

APPROVAL

ARTURO GUAJARDO, JR COUNTY CLERK — 04/11/17 DATE

AUDITED BY: THE HIDALGO COUNTY AUDITOR'S OFFICE
DATE: 4/25/17

4/10/2017 4:29 PM

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 6, 2017

The Honorable Arturo Guajardo Jr.
Hidalgo County Clerk
100 N. Closner, 1st Floor
Edinburg, Texas 78539

Ref: Review of *Civil and Probate Court Cost Monthly Report* and Supporting Documentation
For the months of January 2017 through March 2017

Dear Mr. Guajardo:

We have conducted a limited scope review of the *Civil and Probate Court Cost Monthly Report (Monthly Report)* and supporting documentation for the months of January 2017 through March 2017 pursuant to Local Government Code §115.002 (a) and (b). The objective of the review was to determine if fees and court costs collected were properly accounted and reported.

Scope:
The scope of our review was limited to collections reported by your office on the *Monthly Report* for the months of January 2017 through March 2017. Our audit 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 fees and court cost statutes and schedules. The following procedures were also performed:

- Reviewed the submittal date of the *Monthly 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 Report* to ensure that the report was signed by an authorized signatory as documented on the "Authorized Signatories Form."
- Verified the mathematical accuracy of the *Monthly Report* by footing and cross-footing the report.
- Verified that procedures for voided receipts were properly followed.
- Verified that collections per the *Monthly Report* agreed to: 1.) total receipts issued *per Odyssey's* Receipt Journal Report, 2.) total collections per *Odyssey's* Fee Distribution Report, 3.) total deposits made with the County Treasurer, and 4.) total deposits posted to *alio's* Undistributed Receipts general ledger account.

HIDALGO COUNTY DISTRICT JUDGES

LUIS M. SINGLETERRY JUDGE, 92ND D.C. | RODOLFO DELGADO JUDGE, 93RD D.C. | J. R. "BOBBY" FLORES JUDGE, 139TH D.C. | ROSE GUERRA REYNA JUDGE, 206TH D.C. | JUAN R. PARTIDA JUDGE, 275TH D.C. | MARIO E. RAMIREZ, JR. JUDGE, 332ND D.C. | NOE GONZALEZ JUDGE, 370TH D.C. OVERSEER | LETICIA LOPEZ JUDGE, 389TH D.C. | L. KENO VASQUEZ JUDGE, 398TH D.C. | ISRAEL RAMON, JR. JUDGE, 430TH D.C. | RENEE R. BETANCOURT JUDGE, 449TH D.C.

- Verified the sequence of receipts per the *Monthly Report* agreed to Odyssey's Receipt Journal Report. In addition, verified that receipts followed sequential order.
- Reviewed randomly selected receipts to determine if fees and court costs were allocated and reported in the proper amounts.
- Reviewed *Cashier's Daily Fund Report* and bank deposit slips to verify proper completion and accuracy.
- Reviewed *Revenue Remittance Reports* and County Treasurer receipts to determine if fees collected were deposited with the County Treasurer in a timely manner.
- Reviewed receipts, *Revenue Remittance Reports*, *Monthly Report*, and mail logs to verify proper completion.
- Reviewed randomly selected validated deposit slips to determine if the deposit composition (cash, checks, credit card, etc.) agreed to the applicable payment method listed on the receipts.
- Reviewed and verified that the number of civil cases and motions were correctly reported on the *Monthly Report*.

Conclusion:
Total collections for the months of January 2017 through March 2017 were $172,963.07; $215,397.67; and $243,012.60, respectively. Based on the results of our review, we have concluded that fees and court costs were generally properly accounted and reported; however, the system of internal controls for the accounting and reporting of fees and court costs require improvement as noted in the following observations.

Observation No. 1:
We reviewed randomly selected receipts to determine if fees and court costs were properly allocated and reported. The results of our review revealed that 65 receipts (January-19; February-20; and March-26) (see Exhibit A) contained errors in the allocation of fees and court costs. The errors were the result of the incorrect assessment of the Records Management and Preservation Fee (RMP) as the fee was over assessed by $5.00. Staff was informed of the errors and the fee is currently under review. According to staff, the department reached the District Attorney's Office for further assistance in the evaluation of the fee.

There are numerous statutes that require the County Clerk to charge various fees and court costs for certain services and offenses. Fees and court costs must be allocated pursuant to State statutes and/or Commissioners Court approval.

Failure to ensure that fees and court costs are properly allocated and reported may result in the improper collection of County revenues. In addition, the County may be held liable to the State for failure to properly allocate and report fees and court costs.

Recommendation:
Management should ensure that all pending adjustments are completed. In addition, management should ensure that fees and court costs are properly allocated and reported. At a minimum, the following procedures should be implemented:

- Staff should be provided with training regarding the proper allocation of fees and court costs.
- Staff should review the allocation of fees and court costs before the official County receipt is issued.
- Staff should ensure that the proper fees and court costs allocation are entered when a case is setup.
- The bill of costs should be revised through a court order to reflect the correct fees and court costs.

Observation No. 2:
We noted during our review that the January 2017 through March 2017 *Monthly Reports* were submitted to the County Auditor's Office 8, 9, and 7 days after the fifth day following the end of the month, respectively. According to staff, attempts are made to submit the *Monthly Report* in a timely manner; however, due to heavy work load, submittal of the *Monthly Report* gets delayed. In addition, at times, management is not available to review, approve, and sign the *Monthly Report*.

Local Government Code §114.001 (b) states, "A monthly report must be filed within five days after the last day of each month." Timely submittal of the *Monthly Report* helps ensure the proper accounting and accurate projection of the county revenues.

Failure to ensure that the *Monthly Report* is submitted to the County Auditor's Office within five days after the last day of each month may result in the improper accounting and inaccurate projection of County revenues.

Recommendation:
Management should ensure that the *Monthly Report* is filed with the County Auditor's Office within 5 days after the last day of each month.

Observation No. 3:
We noted during our review that collections are deposited 2 days after the collections are receipted. According to staff, the armored car company changed their pick-up time schedule to an earlier time, leaving the department with insufficient time to review and prepare the close-out reports and deposit slip.

Pursuant to the "Cash Handling Guidelines and Procedures" prescribed by the County Auditor's Office, cash receipts must be deposited intact on a daily basis, unless the amount collected is less than $100.00.

Failure to ensure that collections are deposited at the bank on a daily basis may result in the loss or misuse of County funds.

Recommendation:
Management should contact the applicable parties to arrange a more convenient time for the armored car to pick up the daily collections in order to ensure that collections are deposited daily. In the alternative, the time for closing out and balancing the daily collections should be changed in order to have ample time to make daily deposits.

Observation No. 4:
We noted during our review that deposit slips were not properly prepared. The deposit slips did not include the receipt sequence and the listing of check numbers to be deposited. In addition, copies of the checks receipted are not kept and attached to the Close-Out Report. According to staff, the majority of the payments received are made by check and the list of checks will exceed the space available on the deposit slip. Furthermore, the staff has a heavy work load and making copies of the checks will be difficult. Staff is also instructed to enter the check number in *Odyssey* when a payment is receipted.

Pursuant to the Cash Handling Guidelines, "Deposit slips must contain sufficient information to identify the cash receipts for which the deposit is being made. Deposit slips must include the date of deposit, receipt sequence, amount of currency and coins, a listing of checks numbers and amounts, and the total dollar amount of the deposit. If it is not possible to list all the checks collected, copies of the checks must be maintained and attached to the Close-Out Report."

Failure to properly prepare deposit slips may result in the misuse of County funds.

Recommendation:
Management should ensure that deposit slips are properly prepared. Please refer to the "Cash Handling Guidelines and Procedures" prescribed by the County Auditor's Office for the minimum procedures to be implemented for preparing deposit slips.

Observation No. 5:
We noted during our review that if an order of expunction is received, receipts attached to the case are voided. According to staff, the department contacted Tyler Technologies to determine the financial treatment of expunged cases in Odyssey and was informed that in order to expunge a case, the receipt(s) attached to the case need to be voided to lock or remove access to the case in Odyssey. In addition, the department is currently investigating if there is another option to expunge a case without affecting the receipt(s) attached to the case.

The County Auditor's Office requires that all cash (i.e., cash, checks, credit card payments, etc.) received be promptly recorded and controlled using pre-numbered official County receipts. If an order of expunction is received, any docket numbers and receipts issued for the case should remain and not be removed. Any data referencing the defendant's name should be replaced with the word "expunged" and scanned documents should be deleted.

Failure to ensure receipts issued in expunged cases are not voided and that any data referencing the defendant's name is replaced with the word "expunged" may result in the misuse of County funds.

Recommendation:
Management should ensure that, if an order of expunction is received, receipts issued are not voided and any data referencing the defendant's name is replaced with the word "expunged." At a minimum, the procedures noted above should be implemented.

Observation No. 6:
We noted during our review that there were 10 voids during the months of January 2017 through March 2017. However, void sheets for 8 of the 10 voids were not submitted along with the monthly report. According to staff, void sheets were inadvertently not submitted with the monthly report; however, copies of the voided receipts would be provided.

The County Auditor's Office requires that if a receipt is voided, all copies of the voided receipt must be securely attached together and submitted to the County Auditor's Office.

Formal procedures have not been developed and implemented to ensure that all copies of the voided receipt are submitted to the Auditor's Office.

Recommendation:
Management should implement procedures to ensure that all copies of the voided receipts are submitted to the Auditor's Office.

Please provide written management responses to the observations noted above by July 31, 2017.

If you have any questions or would like to schedule a meeting to discuss the above noted observations, please contact Gricelda Quintero, Internal Auditor II, at 318-2511 ext. 4643, Yvonne Torres, Revenue Audit Supervisor, at ext. 4642, Arcy B. Duran, CPA, Director of Audit, at ext. 4645 or me at ext. 4604.

Respectfully,

Ray Eufracio, CPA
County Auditor

Enclosures: Copy of *Civil and Probate Court Cost Monthly Report* and Exhibit

cc: Valde Guerra, County Executive Officer

Receipt Journal by Fund and Fee Code

TXHIDALGOPROD

Transaction Date Range 01/01/2017 - 01/31/2017 Sorted by By receipt number Tills Alejandra Zapata,Alma Navarro,Anna Smith,Bersy Sanchez,CC Adjustment,Clark

County Clerk County Court at Law #1 County Court at Law #2 County Court at Law #4 County Court at Law #5 County Court at Law #6 County Court at Law #7 County Court at

	Totals	Fee Totals	
Total Receipts	173,188.57	173,188.57	X6 ; X7-1
Total Adjustments Impacting Receipts	(225.50)	(225.50)	X6 ; X7-2
Final Fee Code Totals	172,963.07	172,963.07	X3-1 ; X6 ; X7-2

Hidalgo County Clerk

2017 Civil and Probate Court Cost

Less refunds	$ 80.00 X2-2
Due treasurer:	$ ~~172,882.07~~ 172,883.07 X ; X5-2

AUDITED BY: THE HIDALGO COUNTY AUDITOR'S OFFICE
DATE: 2/15/17

For the Month of January 2017

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

County Clerk

February 13, 2017

Date

Receipt Journal by Fund and Fee Code

TXHIDALGOPROD

Transaction Date Range 01/01/2017 - 01/31/2017 Sorted by By receipt number Tills Alejandra Zapata,Alma Navarro,Anna Smith,Bersy Sanchez,CC Adjustment,Clari

County Clerk County Court at Law #1 County Court at Law #2 County Court at Law #4 County Court at Law #5 County Court at Law #6 County Court at Law #7 County Court at .

Civil Probate or Mental Health Family

	Totals	Fee Totals
Fee Code Totals for All Funds	172,963.07	172,963.07
1100-341-10-180-002-0-000 County Clerk	32,505.77	32,505.77 ∩ X ; X3
1100-342-10-180-001-0-000 Sheriff	4,084.23	4,084.23 ∩ X ; X3-1
1100-341-10-180-001-0-000 County Judge	626.00	626.00 ∩ X ; X3-1
1100-341-10-180-006-0-000 Stenographer	8,420.00	8,420.00 ∩ X ; X3-1
1100-341-10-180-008-0-000 Jury - County Clerk	5,520.00	5,520.00 ∩ X ; X3-1
1100-341-10-180-007-0-000 Probate Judge Ecucation	147.00	147.00 ∩ X ; X3-1
1100-207-20-000-048-0-000 Indigent Civil Legal Services	3,830.00	∩ X ; X3 3,830.00 383 X4-4f
1100-207-20-000-047-0-000 Probate Indigent Legal Service	510.00	∩ X ; X3 510.00 51 X4-3h
1100-207-20-000-043-0-000 Judicial Fund / Civil CC Stat	14,920.00	∩ X ; X3-1 14,920.00 373 X4-4f
1100-207-20-000-055-0-000 Judicial Support Fee	15,750.00	∩ X ; X3-1 15,750.00 4375 X4-4f
1100-207-20-000-042-0-000 Judicial Fund /Probate CC Stat	2,040.00	∩ X ; X3 2,040.00 51 X4-3h
1100-207-20-000-001-0-000 Appellate Judicial System Fund	2,120.00	2,120.00
1100-341-10-000-011-0-000 Dist Attorney BF Commission	2,321.25	2,321.25 ∩ X ; X3
1100-341-10-180-002-0-000 Registry Administration Fee	2,838.70	2,838.70 ∩ X ; X3
1100-207-20-000-037-0-000 Non Disclosure Fee	112.00	∩ X ; X3-1 112.00 4 X4-4f
1100-207-20-000-069-0-000 State-Elec Filing Fee	12,990.00	12,990.00 ∩ X ; X3
1100-341-10-180-017-0-000 County Clerk EFile Fee	7,660.00	7,660.00 ∩ X ; X3
1100-341-10-180-019-0-000 County Clerk - Court Facilities	8,400.00	8,400.00 ∩ X ; X3
1100 - General Fund	124,794.95	124,794.95
1238-341-20-180-001-0-000 County Records Management	4,340.00	4,340.00 ∩ X ; X1 ; X3-1
1238-341-10-180-000-0-000 Co Rec Mgmt/Preserve	4,240.00	4,240.00 ∩ X ; X1 ; X3
1238 - County Records Management and Preservation	8,580.00	8,580.00

RECEIVED
2017 FEB 13 PM 2:17
COUNTY CLERK

Receipt Journal by Fund and Fee Code

TXHIDALGOPROD

Transaction Date Range 01/01/2017 - 01/31/2017 Sorted by By receipt number Tills Alejandra Zapata,Alma Navarro,Anna Smith,Bersy Sanchez,CC Adjustment,Clari

County Clerk County Court at Law #1 County Court at Law #2 County Court at Law #4 County Court at Law #5 County Court at Law #6 County Court at Law #7 County Court at

Civil Probate or Mental Health Family

	Totals	Fee Totals
1200-352-10-180-001-0-000 Bond Forfeitures	17,668.12	17,668.12 ✓ X; X1; X3
1200 - Road and Bridge Countywide	17,668.12	17,668.12
1239-341-10-180-001-0-000 Court Reporter Service Fee	5,625.00	5,625.00 ✓ X; X1; X3
1239 - Court Reporter Service	5,625.00	5,625.00
1241-341-10-180-001-0-000 Courthouse Security Fund	2,130.00	2,130.00 ✓ X; X1; X3
1241 - Courthouse Security	2,130.00	2,130.00
1247-341-10-180-001-0-000 Law Library	13,125.00	13,125.00 ✓ X; X1; X3-1
1247 - Law Library Fee	13,125.00	13,125.00
1250-341-10-180-001-0-000 SCIG Probate Filing Fee	960.00	960.00 ✓ X, X1; X3-1
1250 - Supplemental Court Guardianship	960.00	960.00 48 X4-34
9900-000-00-000-000-0-000 Refunds/Overpayments Due to	80.00	80.00 ✓ X2; X3-1
9999 - Due to Others	80.00	80.00

Hidalgo County Clerk
Schedule of Adjustments
For the Month Ended January 31, 2017

January 2017 Civil Fee Testing

RMP.C was over assessed by $5.00

Rcpt	Cause	Date	Payor	File Date	RMP.C	TOTAL
2017-000221	CL-17-0025-H	1/3/2017	PAEZ, GRISELDA	1/3/2017	10.00	$ 326.00
2017-000889	CL-14-4181-E	1/6/2017	Andrade, Jose	11/13/2014	10.00	$ 135.00
2017-000962	CL-17-0087-A	1/6/2017	Guzman, Maria	1/6/2017	10.00	$ 438.00
2017-001080	CL-17-0091-D	1/6/2017	Bernal, Zennet	1/6/2017	10.00	$ 288.00
2017-001093	CL-17-0094-B	1/6/2017	TD Bank USA, N.A. as successor in interest to TARGET NATIONAL BANK	1/6/2017	10.00	$ 286.00
2017-001243	CL-17-0109-B	1/9/2017	Parker Annuity Transfers, LLC	1/3/2017	10.00	$ 294.00
2017-001742	CL-17-0148-B	1/11/2017	IDS Property Casualty Ins. Co.	1/11/2017	10.00	$ 288.00
2017-001956	CL-17-0167-A	1/12/2017	TD Bank USA, N.A	1/12/2017	10.00	$ 286.00
2017-002224	CL-17-0188-A	1/13/2017	Rivera, Ismael	1/13/2017	10.00	$ 284.00
2017-002987	CL-17-0234-A	1/18/2017	Vasquez, Antonio De Jesus	1/18/2017	10.00	$ 284.00
2017-003250	CL-17-0262-B	1/20/2017	Gonzalez, Jesus	1/20/2017	10.00	$ 330.00
2017-003891	CL-17-0311-G	1/24/2017	Garza, Juan Jose	1/24/2017	10.00	$ 284.00

January 2017 Probate Fee Testing

RMP.P was over assessed by $5.00

Receipt	Cause	Date	Payor	File Date	RMF.P	TOTAL
2017-002856	P-36,517	1/18/2017	Diaz, Carolina	9/22/2014	10.00	$ 329.00
2017-003049	P-37,813	1/19/2017	Castillo, Maria Elva	10/24/2016	10.00	$ 398.00
2017-001408	P-37,802	1/10/2017	Valdez, Berta E.	10/14/2016	10.00	$ 395.00
2017-001370	p-37,790	1/10/2017	KELLER, EMMA LEE	10/11/2016	10.00	$ 356.00
2017-002681	P-37,499	1/17/2017	Lopez, Noemi	4/27/2016	10.00	$ 388.00
2017-002660	P-37,951	1/17/2017	Kinsella, Steven M	1/17/2017	10.00	$ 292.00
2017-004327	P-37,971	1/26/2017	Booth, JoAnn	1/26/2017	10.00	$ 309.00

Receipt Journal by Fund and Fee Code

TXHIDALGOPROD

Transaction Date Range: 02/01/2017 - 02/28/2017 Sorted by: By receipt number Tills: Alejandra Zapata,Alma Navarro,Anna Smith,Bersy Sanchez,CC Adjustment,Clari

County Clerk County Court at Law #1 County Court at Law #2 County Court at Law #4 County Court at Law #5 County Court at Law #6 County Court at Law #7 County Court at

	Totals	Fee Totals
Total Receipts	215,790.67	215,790.67
Total Adjustments Impacting Receipts	(645.00)	~~(645.00)~~ 393.00
Final Fee Code Totals	215,145.67	~~215,145.67~~ 215,397.67

X6, X71

X6, X72

X6, X72, X31

Hidalgo County Clerk

2017 Civil and Probate Court Cost

Less refunds	$ 391.00
Due treasurer:	$ ~~214,754.67~~ 215,006.67

X2-2

X1, X5-3

For the Month of February 2017

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

County Clerk

March 13, 2017

Date

RECEIVED BY THE DISTRICT CLERK'S OFFICE
DEPUTY
2017 MAR 13 PM 12:41

X2

Receipt Journal by Fund and Fee Code

TXHIDALGOPROD

Transaction Date Range: 02/01/2017 - 02/28/2017 Sorted by: By receipt number Tills: Alejandra Zapata,Alma Navarro,Anna Smith,Bersy Sanchez,CC Adjustment,Clari

County Clerk County Court at Law #1 County Court at Law #2 County Court at Law #4 County Court at Law #5 County Court at Law #6 County Court at Law #7 County Court at

Civil Probate or Mental Health Family

	Totals	Fee Totals
Fee Code Totals for All Funds	215,145.67	215,145.67
1100-341-10-180-002-0-000 County Clerk	39,754.00	~~39,754.00~~ 39,794.00
1100-342-10-180-001-0-000 Sheriff	5,575.00	5,575.00
1100-341-10-180-001-0-000 County Judge	552.00	552.00
1100-341-10-180-006-0-000 Stenographer	11,420.00	~~11,420.00~~ 11,440.00
1100-341-10-180-008-0-000 Jury - County Clerk	5,080.00	5,080.00
1100-341-10-180-007-0-000 Probate Judge Education	192.00	192.00
1100-207-20-000-048-0-000 Indigent Civil Legal Services	5,280.00	~~5,280.00~~ 5,290.00
1100-207-20-000-047-0-000 Probate Indigent Legal Service	660.00	660.00
1100-207-20-000-043-0-000 Judicial Fund / Civil CC Stat	20,520.00	~~20,520.00~~ 20,560.00
1100-207-20-000-055-0-000 Judicial Support Fee	21,630.00	~~21,630.00~~ 21,672.00
1100-207-20-000-042-0-000 Judicial Fund /Probate CC Stat	2,640.00	2,640.00
1100-207-20-000-001-0-000 Appellate Judicial System Fund	~~2,895.00~~	~~2,895.00~~ 2900.00
1100-341-10-080-011-0-000 Dist Attorney BF Commission	1,770.00	1,770.00
1100-341-10-180-002-0-000 Registry Administration Fee	3,347.72	3,347.72
1100-207-20-000-037-0-000 Non Disclosure Fee	140.00	140.00
1100-361-11-000-006-0-000 Interest Earnings	5.95	5.95
1100-207-20-000-069-0-000 State-Elec Filing Fee	~~17,830.00~~	~~17,830.00~~ 17,850.00
1100-341-10-180-017-0-000 County Clerk EFile Fee	7,168.00	7,168.00
1100-341-10-180-019-0-000 County Clerk - Court Facilities	11,580.00	11,580.00
1100 - General Fund	158,039.67	158,039.67
1238-341-20-180-001-0-000 County Records Management	5,940.00	~~5,940.00~~ 5950.00
1238-341-10-180-000-0-000 Co Rec Mgmt/Preserve	5,790.00	~~5,790.00~~ 5,800

Receipt Journal by Fund and Fee Code

TXHIDALGOPROD

Transaction Date Range: 02/01/2017 - 02/28/2017 Sorted by: By receipt number Tills: Alejandra Zapata,Alma Navarro,Anna Smith,Bersy Sanchez,CC Adjustment,Clari

County Clerk County Court at Law #1 County Court at Law #2 County Court at Law #4 County Court at Law #5 County Court at Law #6 County Court at Law #7 County Court at

Civil Probate or Mental Health Family

	Totals	Fee Totals
1238 - County Records Management and Preservation	11,730.00	11,730.00
1200-352-10-180-001-0-000 Bond Forfeitures	15 045 00	15 045 00
1200 - Road and Bridge Countywide	15,045.00	15,045.00
1239-341-10-180-001-0-000 Court Reporter Service Fee	7 725 00	7740.00 ~~7 725 00~~
1239 - Court Reporter Service	7,725.00	7,725.00
1241-341-10-180-001-0-000 Courthouse Security Fund	2,910.00	2915.00 ~~2 910 00~~
1241 - Courthouse Security	2,910.00	2,910.00
1247-341-10-180-001-0-000 Law Library	18,025 00	18,060.00 ~~18 025 00~~
1247 - Law Library Fee	18,025.00	18,025.00
1250-341-10-180-001-0-000 SCIG Probate Filing Fee	1 280 00	1 280 00
1250 - Supplemental Court Guardianship	1,280.00	1,280.00
9900-000-00-000-000-0-000 Refunds/Overpayments Due to	391 00	391 00
9999 - Due to Others	391.00	391.00

Hidalgo County Clerk
Schedule of Adjustments
For the Month Ended February 28, 2017

February 2017 Civil Fee Testing

RMP.C was over assessed by $5.00

Rcpt	Cause	Date	Payor	File Date	RMP.C	TOTAL
2017-005406	CL-17-0422-E	2/2/2017	Villarreal, Gadiel	2/2/2017	10.00	$ 284.00
2017-005720	CL-17-0444-A	2/6/2017	PORTFOLIO RECOVERY ASSOCIATES, LLC	2/6/2017	10.00	$ 286.00
2017-005725	CL-17-0449-E	2/6/2017	PORTFOLIO RECOVERY ASSOCIATES, LLC	2/6/2017	10.00	$ 286.00
2017-005731	CL-17-0452-A	2/6/2017	Villarreal, Juan Antonio	2/6/2017	10.00	$ 286.00
2017-005825	CL-17-0465-E	2/6/2017	DE LA CRUZ, HECTOR DANIEL	2/6/2017	10.00	$ 288.00
2017-005877	CL-17-0470-E	2/6/2017	Perez, Castulo	2/6/2017	10.00	$ 326.00
2017-006786	CL-17-0568-H	2/10/2017	Saenz, Carlos	2/10/2017	10.00	$ 284.00
2017-007439	CL-17-0617-A	2/14/2017	VL Funding	2/14/2017	10.00	$ 286.00
2017-007761	CL-17-0679-G	2/16/2017	JEFFERSON CAPITAL SYSTEMS LLC	2/16/2017	10.00	$ 286.00
2017-007870	CL-17-0703-A	2/16/2017	JEFFERSON CAPITAL SYSTEMS, LLC	2/16/2017	10.00	$ 286.00
2017-008309	CL-17-0765-B	2/21/2017	SOTELO, ROCIO	2/21/2017	10.00	$ 284.00
2017-008757	CL-17-0816-D	2/22/2017	DEL VALLE, EMMANUEL	2/22/2017	10.00	$ 284.00
2017-008952	CL-17-0857-D	2/23/2017	PORTFOLIO RECOVERY ASSOCIATES, LLC	2/22/2017	10.00	$ 286.00
2017-009282	CL-17-0903-D	2/24/2017	PORTFOLIO RECOVERY ASSOCIATES, LLC	2/24/2017	10.00	$ 286.00
2017-009534	CL-17-0919-E	2/27/2017	Chiffer, Erika Patricia	2/27/2017	10.00	$ 284.00
2017-009689	CL-17-0929-E	2/28/2017	Discover Bank	2/28/2017	10.00	$ 286.00

February 2017 Probate Fee Testing

RMP.P was over assessed by $5.00

Receipt	Cause	Date	Payor	File Date	RMF.P	TOTAL
2017-005131	P-37,879	2/1/2017	McClure, Irma Yolanda	11/28/2016	10.00	$ 302.00
2017-005375	P-37,988	2/2/2017	Wako-Wasielewski, Lori J.	2/2/2017	10.00	$ 302.00
2017-008104	P-37,774	2/17/2017	Tristan Garza, Maria	9/28/2016	10.00	$ 461.00
2017-009020	P-37,656	2/23/2017	Storhoff, Gregory M.	7/26/2016	10.00	$ 338.00

Receipt Journal by Fund and Fee Code

TXHIDALGOPROD

Transaction Date Range: 03/01/2017 - 03/31/2017 Sorted by: By receipt number Tills: Alejandra Zapata,Alma Navarro,Anna Smith,Bersy Sanchez,CC Adjustment,Clari

County Clerk County Court at Law #1 County Court at Law #2 County Court at Law #4 County Court at Law #5 County Court at Law #6 County Court at Law #7 County Court at

	Totals	Fee Totals
Total Receipts	243,638.60	243,638.60 X4 ; X7-1
		(626.00)
Total Adjustments Impacting Receipts	(1,105.00)	~~(1,105.00)~~ X4 ; X7-2
		243,012.60
Final Fee Code Totals	242,533.60	~~242,533.60~~ X3-1 ; X7-2

Hidalgo County Clerk

2017 Civil and Probate Court Cost

Less refunds	$ 324.00 X2-2
Due treasurer:	$ ~~242,209.60~~ 242,688.60 X ; X5-2

For the Month of March 2017

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

County Clerk

April 11, 2017

Date

AUDITED BY: THE HIDALGO COUNTY AUDITOR'S OFFICE
DATE: 4/12/17

RECEIVED BY COUNTY AUDITOR
2017 APR 12 AM 10:25

Receipt Journal by Fund and Fee Code

TXHIDALGOPROD

Transaction Date Range 03/01/2017 - 03/31/2017 Sorted by By receipt number Tills Alejandra Zapata,Alma Navarro,Anna Smith,Bersy Sanchez,CC Adjustment,Clari

County Clerk County Court at Law #1 County Court at Law #2 County Court at Law #4 County Court at Law #5 County Court at Law #6 County Court at Law #7 County Court at

Civil Probate or Mental Health Family

	Totals	Fee Totals
Fee Code Totals for All Funds	242,533.60	242,533.60
1100-341-10-180-002-0-000 County Clerk	65,560.00	~~65,560.00~~ 65,640.00
1100-342-10-180-001-0-000 Sheriff	8,225.00	8,225.00
1100-341-10-180-001-0-000 County Judge	826.00	826.00
1100-341-10-180-006-0-000 Stenographer	12,560.00	~~12,560.00~~ 12,600.00
1100-341-10-180-008-0-000 Jury - County Clerk	6,800.00	6,800.00
1100-341-10-180-007-0-000 Probate Judge Education	288.00	288.00
1100-207-20-000-048-0-000 Indigent Civil Legal Services	~~5,670.00~~	~~5,370.00~~ 5690.00
1100-207-20-000-047-0-000 Probate Indigent Legal Service	980.00	980.00
1100-207-20-000-043-0-000 Judicial Fund / Civil CC Stat	~~21,960.00~~	~~21,960.00~~ 21,960.00
1100-207-20-000-055-0-000 Judicial Support Fee	~~23,058.00~~	~~23,058.00~~ 23,142.00
1100-207-20-000-042-0-000 Judicial Fund /Probate CC Stat	3,920.00	3,920.00 3235.00
1100-207-20-000-001-0-000 Appellate Judicial System Fund	3,225.00	~~3,225.00~~
1100-341-10-080-011-0-000 Dist Attorney BF Commission	110.20	110.20
1100-341-10-180-002-0-000 Registry Administration Fee	1,164.70	1,164.70
1100-207-20-000-037-0-000 Non Disclosure Fee	84.00	84.00
1100-207-20-000-069-0-000 State-Elec Filing Fee	19,980.00	~~19,980.00~~ 20,000.00
1100-341-10-180-017-0-000 County Clerk EFile Fee	8,322.00	8,322.00
1100-341-10-180-019-0-000 County Clerk - Court Facilities	12,900.00	12,900.00
1100 - General Fund	195,552.90	195,552.90
1238-341-20-180-001-0-000 County Records Management	6,655.00	~~6,655.00~~ 6,670.00
1238-341-10-180-000-0-000 Co Rec Mgmt/Preserve	6,450.00	~~6,450.00~~ 6,470.00
1238 - County Records Management and Preservation	13,105.00	13,105.00

5679 x4-5h
98 x4-4a
5470 x4-5h
551 ~~549~~ x4-5h
98 x4-4a

case count: 3 x4-5h

2017 APR 12 AM 10 26
RECEIVED BY
COUNTY AUDITOR

Receipt Journal by Fund and Fee Code

TXHIDALGOPROD

Transaction Date Range: 03/01/2017 - 03/31/2017 Sorted by: By receipt number Tills: Alejandra Zapata,Alma Navarro,Anna Smith,Bersy Sanchez,CC Adjustment,Clari

County Clerk County Court at Law #1 County Court at Law #2 County Court at Law #4 County Court at Law #5 County Court at Law #6 County Court at Law #7 County Court at

Civil Probate or Mental Health Family

	Totals	Fee Totals
1200-352-10-180-001-0-000 Bond Forfeitures	936.70	936.70
1200 - Road and Bridge Countywide	936.70	936.70
1239-341-10-180-001-0-000 Court Reporter Service Fee	8,235.00	~~8,235.00~~ 8265.00
1239 - Court Reporter Service	8,235.00	8,235.00
1241-341-10-180-001-0-000 Courthouse Security Fund	3,245.00	~~3,245.00~~ 3,255.00
1241 - Courthouse Security	3,245.00	3,245.00
1247-341-10-180-001-0-000 Law Library	19,215.00	~~19,215.00~~ 19,285.00
1247 - Law Library Fee	19,215.00	19,215.00
1250-341-10-180-001-0-000 SCIG Probate Filing Fee	1,920.00	1,920.00 96
1250 - Supplemental Court Guardianship	1,920.00	1,920.00
9900-000-00-000-000-0-000 Refunds/Overpayments Due to	324.00	324.00
9999 - Due to Others	324.00	324.00

RECEIVED BY
COUNTY AUDITOR
2017 APR 12 AM 10 25

Hidalgo County Clerk
Schedule of Adjustments
For the Month Ended March 31, 2017

March 2017 Civil Fee Testing

RMP.C was over assessed by $5.00

Rcpt	Cause	Date	Payor	File Date	RMP.C	....TOTAL
2017-010790	CL-17-1014-E	3/6/2017	DISCOVER BANK	3/6/2017	10.00	$ 286.00
2017-011001	CL-17-1029-G	3/7/2017	ALMANZAR, CESAR	3/7/2017	10.00	$ 284.00
2017-011152	CL-17-1036-B	3/7/2017	CHARLES, DROCILLA	3/7/2017	10.00	$ 332.00
2017-011156	CL-17-1040-G	3/8/2017	Castillo, Irene	3/7/2017	10.00	$ 388.00
2017-011163	CL-17-1045-E	3/8/2017	Marcos Tijerina (3101)	3/7/2017	10.00	$ 391.00
2017-011835	CL-17-1119-H	3/13/2017	Jimenez, Vicente	3/10/2017	10.00	$ 370.00
2017-011933	CL-17-1141-D	3/13/2017	Martinez, Olga	3/13/2017	10.00	$ 387.00
2017-011957	CL-17-1148-A	3/13/2017	SOLIS, ANNA KAREN	3/13/2017	10.00	$ 328.00
2017-012062	CL-17-1160-A	3/14/2017	Citibank, N.A.	3/14/2017	10.00	$ 286.00
2017-012739	CL-17-1242-B	3/17/2017	Moreno, Virginia	3/17/2017	10.00	$ 286.00
2017-013281	CL-17-1309-F	3/21/2017	Tallabas, Diana Garcia	3/21/2017	10.00	$ 284.00
2017-013698	CL-17-1336-D	3/22/2017	ACE COURT REPORTING SERVICE & DIGITAL VIDEOGRAPHY	3/22/2017	10.00	$ 284.00
2017-013951	CL-17-1402-H	3/23/2017	GALLEGOS, SONIA	3/23/2017	10.00	$ 417.00
2017-014242	CL-17-1444-B	3/27/2017	Coronado, Edinson	3/27/2017	10.00	$ 516.00
2017-014256	CL-17-1454-D	3/27/2017	Garza, Elda E	3/24/2017	10.00	$ 380.00
2017-014785	CL-17-1490-B	3/29/2017	PORTFOLIO RECOVERY ASSOCIATES, LLC	3/29/2017	10.00	$ 286.00
2017-014928	CL-17-1495-A	3/29/2017	Cantu, Maria E.	3/29/2017	10.00	$ 284.00
2017-015162	CL-17-1505-H	3/30/2017	Garza-Leos, Jose Angel	3/30/2017	10.00	$ 286.00

March 2017 Probate Fee Testing

RMP.P was over assessed by $5.00

Receipt	Cause	Date	Payor	File Date	RMF.P	....TOTAL
2017-010981	P-37,894	3/7/2017	Gebhardt, John	12/8/2016	10.00	$ 339.00
2017-011197	P-37,328	3/8/2017	GONZALEZ, RAMONA	1/29/2016	10.00	$ 458.00
2017-011520	SE-1997	3/9/2017	GARCIA, ALFREDO	3/9/2017	10.00	$ 195.00
2017-011808	P-38,065	3/10/2017	Barrera, Jose Oscar, III	3/10/2017	10.00	$ 391.00
2017-012839	SE-2004	3/17/2017	RANGEL, ANA LAURA	3/17/2017	10.00	$ 195.00
2017-013436	P-38,087	3/21/2017	Lowery, Nancy Kay	3/21/2017	10.00	$ 292.00
2017-014670	SE-2009	3/28/2017	Cantu Lara, Rafael	3/24/2017	10.00	$ 217.00
2017-015086	P-38,114	3/30/2017	CASTANEDA, SONIA	3/30/2017	10.00	$ 294.00

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 10, 2017

The Honorable Arturo Guajardo Jr.
Hidalgo County Clerk
100 N. Closner, 1st Floor
Edinburg, Texas 78539

Ref: Review of *Criminal Monthly Fees Report* and Supporting Documentation
For the months of January 2017 through March 2017

Dear Mr. Guajardo:

We have conducted a limited scope review of the *Criminal Monthly Fees Report (Monthly Report)* and supporting documentation for the months of January 2017 through March 2017 pursuant to Local Government Code §115.002 (a), §115.002 (b), and Code of Criminal Procedure Article 103.011. The objective of the review was to determine if fines, fees, and court costs collected were properly accounted and reported.

Scope:
The scope of our review was limited to collections reported by your office on the *Monthly Report* for the months of January 2017 through March 2017. Our audit 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 fines, fees, and court cost statutes and schedules. The following procedures were also performed:

- Reviewed the submittal date of the *Monthly 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 Report* to ensure that the report was signed by an authorized signatory as documented on the "Authorized Signatories Form."
- Verified the mathematical accuracy of the *Monthly Report* by footing and cross-footing the report.
- Verified that procedures for voided receipts were properly followed.
- Verified that collections per the *Monthly Report* agreed to: 1.) total receipts issued *per Odyssey's* Receipt Journal Report, 2.) total collections per *Odyssey's* Fee Distribution Report, 3.) total deposits made with the County Treasurer, and 4.) total deposits posted to *alio's* Undistributed Receipts general ledger account.
- Verified that jail time ordered to be serve by the defendant as stated on the Judgment Order agrees to the jail time reported on the Sheriff's "D" Monthly Report.

- Verified the sequence of receipts per the *Monthly Report* agreed to Odyssey's Receipt Journal Report. In addition, verified that receipts followed sequential order.
- Reviewed randomly selected receipts to determine if fines, fees, and court cost were allocated and reported in the proper amounts.
- Reviewed *Cashier's Daily Fund Report* and bank deposit slips to verify proper completion and accuracy.
- Reviewed *Revenue Remittance Reports* and County Treasurer receipts to determine if fees collected were deposited with the County Treasurer in a timely manner.
- Reviewed receipts, *Revenue Remittance Reports*, *Monthly Report*, and mail logs to verify proper completion.
- Reviewed randomly selected validated deposit slips to determine if the deposit composition (cash, checks, credit card, etc.) agreed to the applicable payment method listed on the receipts.

Conclusion:
Total collections for the months of January 2017 through March 2017 were $167,583.42; $236,798.39; and $290,637.19, respectively. Based on the results of our review, we have concluded that fines, fees, and court costs were generally properly accounted and reported; however, the system of internal controls for the accounting and reporting of fines, fees, and court costs require improvement as noted in the following observations.

Observation No. 1:
We reviewed a sample of receipts issued during the months of January 2017 through March 2017 to determine if fines, fees, and court costs were properly allocated and reported.

The results of our review revealed that 187 of the receipts tested (January-48; February-70; and March-69) (see Exhibit A) contained errors in the allocation of fines, fees, and court costs. Some of the errors were the result of the incorrect allocation of the Additional Court Cost (ADD.CC); State Traffic Fine (STF); Records Management and Preservation Fee (RMP $22.50); Records Management and Preservation Fee – County Clerk (RMPr $2.50); Drug Court Fund (DDCF $60.00); and Local Transaction Fee.

Some of the errors were the result of programming errors in *Odyssey* while others were the result of human error. Staff was advised of the errors. The adjustments resulting from human error (ADD.CC, STF, DDCF, and Local Transaction Fee) have not been completed; however, the *Odyssey* programming errors (RMP and RMPr) were corrected. According to staff, due to an oversight, staff did not verify that the fines, fees, and court costs were correct prior to taking in a payment. Staff has also contacted the District Attorney's Office for further assistance in the allocation of the fees. In addition, adjustments for the months of July 2016 (19); August 2016 (26); September 2016 (19); October 2016 (24); November 2016 (14); and December 2016 (14) are still pending to be completed.

There are numerous statutes that require the County Clerk to charge various fines, fees, and court costs for certain services and offenses. Fines, fees, and court costs must be allocated pursuant to State statutes and/or Commissioners Court approval.

Failure to ensure that fines, fees, and court costs are properly allocated and reported may result in the improper collection of County revenues. In addition, the County may be held liable to the State for failure to properly allocate and report fines, fees, and court costs.

Recommendation:
Management should ensure that all pending adjustments are completed. In addition, management should ensure that fines, fees, and court costs are properly allocated and reported. At a minimum, the following procedures should be implemented:

- Staff should be provided with training regarding the proper allocation of fines, fees, and court costs.
- Staff should ensure that the proper fines, fees, and court costs allocation, offense date, and judgment date are entered when a case is setup in *Odyssey*.
- Staff should review the allocation of fines, fees, and court costs before the official County receipt is issued.
- The bill of costs should be revised through a court order to reflect the correct fines, fees, and court costs.

Observation No. 2:
We noted during our review that the January 2017 through March 2017 *Monthly Reports* were submitted to the County Auditor's Office 8, 9, and 7 days, respectively, after the fifth day following the end of the month. According to staff, attempts are made to submit the *Monthly Report* in a timely manner; however, due to heavy work load, submittal of the *Monthly Report* gets delayed. In addition, at times, management is not available to review, approve, and sign the *Monthly Report*.

Local Government Code §114.001 (b) states, "A monthly report must be filed within five days after the last day of each month." Timely submittal of the *Monthly Report* helps ensure the proper accounting and accurate projection of county revenues.

Failure to ensure that the *Monthly Report* is submitted to the County Auditor's Office within five days after the last day of each month may result in the improper accounting and inaccurate projection of County revenues.

Recommendation:
Management should ensure that the *Monthly Report* is filed with the County Auditor's Office within 5 days after the last day of each month.

Observation No. 3:
We noted during our review that collections are deposited 2 days after the collections are receipted. According to staff, the armored car company changed their pick-up time schedule to an earlier time, leaving the department with insufficient time to review and prepare the close-out reports and deposit slip.

Pursuant to the "Cash Handling Guidelines and Procedures" prescribed by the County Auditor's Office, cash receipts must be deposited intact on a daily basis, unless the amount collected is less than $100.00.

Failure to ensure that collections are deposited at the bank on a daily basis may result in the loss or misuse of County funds.

Recommendation:
Management should contact the applicable parties to arrange a more convenient time for the armored car to pick up the daily collections in order to ensure that collections are deposited daily. In the alternative, the time for closing out and balancing the daily collections should be changed in order to have ample time to make daily deposits.

Observation No. 4:
We noted during our review that deposit slips were not properly prepared. The deposit slips did not include the receipt sequence and the listing of check numbers to be deposited. In addition, copies of the checks receipted are not kept and attached to the Close-Out Report. According to staff, the majority of the payments received are made by check and the list of checks will exceed the space available on the deposit slip. Furthermore, the staff has a heavy work load and making copies of the checks will be difficult. Staff is also instructed to enter the check number in *Odyssey* when a payment is receipted.

Pursuant to the Cash Handling Guidelines, "Deposit slips must contain sufficient information to identify the cash receipts for which the deposit is being made. Deposit slips must include the date of deposit, receipt sequence, amount of currency and coins, a listing of checks numbers and amounts, and the total dollar amount of the deposit. If it is not possible to list all the checks collected, copies of the checks must be maintained and attached to the Close-Out Report."

Failure to properly prepare deposit slips may result in the misuse of County funds.

Recommendation:
Management should ensure that deposit slips are properly prepared. Please refer to the "Cash Handling Guidelines and Procedures" prescribed by the County Auditor's Office for the minimum procedures to be implemented for preparing deposit slips.

Observation No. 5:
We noted during our review that manual receipts and corresponding computer-generated receipts were not consistently cross-referenced.

Pursuant to the Cash Handling Guidelines, "When a department with a computerized receipting system uses manual receipts, those manual receipts must be entered into the computerized receipting system as soon as

possible, but in no event later than the next business day after the computerized receipting system is operational. Each manual receipt and corresponding computer-generated receipt should be cross-referenced." Failure to ensure that manual receipts and corresponding computer-generated receipts are consistently cross-referenced may result in the loss or misuse of County funds.

Recommendation:
Management should ensure that manual receipts and corresponding computer-generated receipts are consistently cross-referenced.

Observation No. 6:
We noted during our review that if an order of expunction is received, receipts attached to the case are voided. According to staff, the department contacted Tyler Technologies to determine the financial treatment of expunged cases in Odyssey and was informed that in order to expunge a case, the receipt(s) attached to the case need to be voided to lock or remove access to the case in Odyssey. In addition, the department is currently investigating if there is another option to expunge a case without affecting the receipt(s) attached to the case.

The County Auditor's Office requires that all cash (i.e., cash, checks, credit card payments, etc.) received be promptly recorded and controlled using pre-numbered official County receipts. If an order of expunction is received, any docket numbers and receipts issued for the case should remain and not be removed. Any data referencing the defendant's name should be replaced with the word "expunged" and scanned documents should be deleted.

Failure to ensure receipts issued in expunged cases are not voided and that any data referencing the defendant's name is replaced with the word "expunged" may result in the misuse of County funds.

Recommendation:
Management should ensure that, if an order of expunction is received, receipts issued are not voided and any data referencing the defendant's name is replaced with the word "expunged." At a minimum, the procedures noted above should be implemented.

Observation No. 7:
We noted during our review that there were 5 voided receipts during the months of January 2017 through March 2017. However, void sheets for 3 of the 5 voided receipts were not submitted along with the monthly report. According to staff, void sheets were inadvertently not submitted with the monthly report; however, copies of the voided receipts will be submitted to the County Auditor's Office.

The County Auditor's Office requires that if a receipt is voided, all copies of the voided receipt must be securely attached together and submitted to the County Auditor's Office.

Formal procedures have not been developed and implemented to ensure that all copies of the voided receipt are submitted to the Auditor's Office.

Recommendation:
Management should implement procedures to ensure that all copies of the voided receipts are submitted to the Auditor's Office.

Please provide written management responses to the observations noted above by July 31, 2017.

If you have any questions or would like to schedule a meeting to discuss the above noted observations, please contact Gricelda Quintero, Internal Auditor II, at 318-2511 ext. 4643, Yvonne Torres, Revenue Audit Supervisor, at ext. 4642, Arcy B. Duran, CPA, Director of Audit, at ext. 4645 or me at ext. 4604.

Respectfully,

Ray Eufracio, CPA
County Auditor

Enclosures: Copy of *Criminal Monthly Reports* and Exhibit

cc: Valde Guerra, County Executive Officer

Receipt Journal by Fund and Fee Code

TXHIDALGOPROD

Transaction Date Range 01/01/2017 - 01/31/2017 Sorted by By receipt number Tills CC - Daniela Blanco,CC - Jason Rohr,CC - Juan Perez,CC - Julie Gomez,CC - Syl

County Clerk County Court at Law #1 County Court at Law #2 County Court at Law #4 County Court at Law #5 County Court at Law #6 County Court at Law #7 County Court at

	Totals	Fee Totals
Total Receipts	167,783.42	167,783.42
Total Adjustments Impacting Receipts	(1,531.10)	(200) ~~(1,531.10)~~
Final Fee Code Totals	166,252.32	167,583.42 ~~466,252.32~~

x3-1; x8

Hidalgo County Clerk

Less Refunds:	$ 94.00
Due Treasurer:	**$ ~~166,158.32~~** 167,489.42

x2-1, x5-2

x; x5-2

2017 Criminal Court Cost

AUDITED BY: THE HIDALGO COUNTY AUDITOR'S OFFICE
DATE:

For the Month of January 2017

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

County Clerk

February, 13, 2017
Date

Receipt Journal by Fund and Fee Code

TXHIDALGOPROD

Transaction Date Range: 01/01/2017 - 01/31/2017 Sorted by: By receipt number Tills: CC - Daniela Blanco,CC - Jason Rohr,CC - Juan Perez,CC - Julie Gomez,CC - Syl

County Clerk County Court at Law #1 County Court at Law #2 County Court at Law #4 County Court at Law #5 County Court at Law #6 County Court at Law #7 County Court at

Criminal

	Totals	Fee Totals
Fee Code Totals for All Funds	166,252.32	166,252.32
1100-341-10-180-002-0-000 County Clerk	10,252.01	8438.02 ~~10,252.01~~ ✓ X
1100-342-10-180-001-0-000 Sheriff	6,736.18	6768.18 ~~6,736.18~~ ✓ X
1100-341-10-180-006-0-000 Stenographer	4,174.70	4214.70 ~~4,174.70~~ ✓ X
1100-341-10-180-008-0-000 Jury - County Clerk	4.48	4.48 ✓ X
1100-207-20-000-027-0-000 Judicial & Court Person. Train	2.47	2.47 ✓ X;X6
207-20-000-010-0-000 GR 1100-~~360-00-000-000-0-000~~ General Fund Misc Revenues	0.64	0.64 ✓ X;X6
1100-207-20-000-007-0-000 Juvenile Crime & Deliquency	0.55	0.55 ✓ X;X6
1100-207-20-000-003-0-000 Criminal Justice Fees	2.66	2.66 ✓ X;X6
1100-207-20-000-005-0-000 Time Payment	2,367.49	(TP) 5030.79 ~~2,367.49~~ ✓
1100-341-10-180-017-0-000 County Clerk EFile Fee	1,564.00	1586.00 ~~1,564.00~~ ✓ X
1100-202-00-000-019-0-000 Failure to Appear-Vendor	319.60	319.60 ✓ X
1100-202-00-000-022-0-000 Refund/Overpmt-CC	94.00	94.00 ✓ to X2
1100-207-20-000-009-0-000 Fugitive Apprehension Fund	5.49	5.49 ✓ X;X6
1100-207-20-000-011-0-000 Law Enforcement Education	0.40	0.40 ✓ X;X6
1100-207-20-000-014-0-000 Crime Stoppers (CCP 102.013)	0.53	0.53 ✓ X
1100-207-20-000-015-0-000 Consolidated Court Costs	17,275.76	17,439.10 ~~17,275.76~~ ✓ X;X6
1100-341-10-180-006-0-000 Trial Fees		2.66 ✓ X
1100-207-20-000-017-0-000 Crime Victims Comp Fund	47.70	47.70 ✓ X;X6
1100-207-20-000-019-0-000 Arrest -DPS	16.85	16.85 ✓ X
1100-207-20-000-029-0-000 Correctional Mgmt Inst. of Tex	0.55	0.55 ✓ X;X6
1100-207-20-000-030-0-000 DNA Testing Fee (CCD	10.74	10.74 ✓ X
1100-207-20-000-035-0-000 State Traffic Fee	3,284.42	3344.42 ~~3,284.42~~ ✓ X
1100-207-20-000-038-0-000 EMS Trauma Fund (CCP	10,398.81	10,598.81 ~~10,398.81~~ ✓ X

Time Payment

50% = 2,515.40 X

40% = 2,012.32 X

10% = 503.07 X

5030.79 (TP)

Receipt Journal by Fund and Fee Code

TXHIDALGOPROD

Transaction Date Range: **01/01/2017 - 01/31/2017** Sorted by: **By receipt number** Tills: **CC - Daniela Blanco,CC - Jason Rohr,CC - Juan Perez,CC - Julie Gomez,CC - Syl**

County Clerk County Court at Law #1 County Court at Law #2 County Court at Law #4 County Court at Law #5 County Court at Law #6 County Court at Law #7 County Court at

Criminal

	Totals	Fee Totals
1100-207-20-000-046-0-000 Jud(CR-CC Statutory Court) to	2,494.25	2509.25 ~~2,494.25~~ ✓ X
1100-207-20-000-053-0-000 Jury Service Fund	656.20	660.20 ~~656.20~~ ✓ X
1100-207-20-000-054-0-000 Judicial Support Fee - State	1,115.47	1126.27 ~~1,115.47~~ ✓ X
1100-207-20-000-058-0-000 Drug Court Fee - State (CCP	6,357.59	6,417.59 ~~6,357.59~~ ✓ X
1100-207-20-000-059-0-000 Indigent Defense Representation	413.37	417.37 ~~413.37~~ ✓ X
1100-207-20-000-061-0-000 Moving Violation Fee	10.99	11.09 ~~10.99~~ ✓ X
1100-207-20-000-066-0-000 Failure to Appear-State	1,068.67	1,068.67 ✓ X
1100-207-20-000-072-0-000 Elec Filing Fee - CR-CC to State	1,016.97	1026.97 ~~1,016.97~~ ✓ X
1100-341-10-140-051-0-000 Tax A/C Scofflaw - CC	1,222.21	1,222.21 ✓ X
1100-341-10-180-003-0-000 CC Time Payment 10%	744.31	0.00 ~~744.31~~
1100-341-10-180-004-0-000 CC - Admin Transaction Fee	1,950.00	1956 ~~1,950.00~~ ✓ X
1100-341-10-180-009-0-000 CC - DA Fees	4,192.82	4217.82 ~~4,192.82~~ ✓ X
1100-341-10-180-012-0-000 CC - Jud. Support Fee (CR)	123.92	125.12 ~~123.92~~ ✓ X
1100-341-10-180-016-0-000 CC - FTA - Admin Fee	209.75	209.75 ✓ X
1100-342-10-295-000-0-000 Constable Fees Pct. 5	0.00	0.00
1100-351-20-180-001-0-000 CC - Public Defense	8,967.10	8,967.10 ✓ X
1100-341-10-180-006-0-000 County Clerk - Court Costs	328.48	334.48 ~~328.48~~ ✓ X
1100-202-00-000-004-0-000 A/P Delinquent Fee	1,359.09	1,359.09 ✓ X
1100 - General Fund	**88,791.22**	**88,791.22**
1238-341-20-180-001-0-000 County Records Management	4,630.61	4653.11 ~~4,630.61~~ ✓ X
1238 - County Records Management and Preservation	**4,630.61**	**4,630.61**
1237-341-10-180-000-0-000 CC - Rec. Mgmt Preserv. Fees	578.62	606.12 ~~578.62~~ ✓ X
1237 - County Clerk Records Management and	**578.62**	**578.62**

Receipt Journal by Fund and Fee Code

TXHIDALGOPROD

Transaction Date Range: 01/01/2017 - 01/31/2017 Sorted by: By receipt number Tills: CC - Daniela Blanco,CC - Jason Rohr,CC - Juan Perez,CC - Julie Gomez,CC - Syl

County Clerk County Court at Law #1 County Court at Law #2 County Court at Law #4 County Court at Law #5 County Court at Law #6 County Court at Law #7 County Court at

Criminal

	Totals	Fee Totals
1200-351-10-180-000-0-000 CC - Fines	57,035.45	57,035.45
1200 - Road and Bridge Countywide	**57,035.45**	**57,035.45**
1240-341-10-180-001-0-000 CC - Juv. Delinq. Prevention	15.15	15.15
1240 - Juvenile Delinquency Prevention	**15.15**	**15.15**
1241-341-10-180-001-0-000 Courthouse Security Fund	626.71	632.71 ~~626.71~~
1241 - Courthouse Security	**626.71**	**626.71**
1255-341-10-180-000-0-000 CC/DC Crt Tech - CC Fee	824.56	832.56 ~~824.56~~
1255 - County and District Court Technology Fund	**824.56**	**824.56**
1250 - Supplemental Court Guardianship	**0.00**	**0.00**
1225-341-10-080-000-0-000 Pre-Trial Interv Program-DA	13,750.00	14,250.00 ~~13,750.00~~
1225 - Pre-Trial Intervention Program	**13,750.00**	**13,750.00**

Hidalgo County Clerk
Schedule of Adjustments
For the Month Ended January 31, 2017

ADD.CC($3.00) and STF ($30.00) should not be assessed.

Receipt Number	Case Number	Date	Party	Offense	ADDCC	STFr	TOTALS
COL-2017-01099	CR-16-01301-B	1/17/2017	Medina, Mauricio Hernandez	DRIVING WHILE INTOXICATED	3.00	30.00	467.10
COL-2017-01356	CR-16-03804-B	1/19/2017	IBARRA, JAVIER	DRIVING WHILE INTOXICATED 2ND	3.00	30.00	467.10
COL-2017-01370	CR-16-02420-E	1/19/2017	Cortez, Edsel	DRIVING WHILE INTOXICATED	3.00	30.00	363.10

ADD.CC($3.00) and STF ($30.00) should not be assessed. In addition, Records Management and Preservation Fee is not properly allocated, RMP shoud be $22.50 and RMPr should be $2.50

Receipt Number	Case Number	Date	Party	Offense	ADDCC	RMP	RMPr	STFr	TOTALS
COL-2017-00359	CR-15-07674-H	1/5/2017	MARTINEZ, GABRIEL JAMES	DRIVING WHILE INTOXICATED	3.00	-	25.00	30.00	423.10
COL-2017-00617	CR-15-09526-H	1/9/2017	ALVARADO, RUBEN, Jr.	DRIVING WHILE INTOXICATED	0.14	0.12	1.04	1.38	24.00
COL-2017-00002	CR-15-09820-A	1/3/2017	Espinoza, Antonio Romero	DRIVING WHILE INTOXICATED	0.17	0.15	1.32	1.77	50.00
COL-2017-01033	CR-15-04796-G	1/13/2017	LUTZ, JONATHAN RODRIGUEZ	DRIVING WHILE INTOXICATED BAC >= 0.15	0.28	0.21	2.10	2.78	48.00
COL-2017-01032	CR-15-10160-G	1/13/2017	LUTZ, JONATHAN RODRIGUEZ	DRIVING WHILE INTOXICATED	0.26	0.22	1.96	2.61	48.00

Records Management and Preservation Fee is not properly allocated, RMP shoud be $22.50 and RMPr should be $2.50

Receipt Number	Case Number	Date	Party	Offense	RMP	RMPr	TOTALS
COL-2017-01330	CR-15-10959-G	1/19/2017	GALVAN, KIMBERLY ANNE	POSS USE INHALE/INGEST VOLATILE CHEM	2.50	22.50	1,397.00
COL-2017-02201	CR-14-12133-A	1/31/2017	HERNANDEZ, JESSICA	POSS MARIJ <2OZ	2.50	22.50	711.10
COL-2017-01614	CR-15-09371-B	1/23/2017	Garza, Cristian Josue	BURGLARY OF VEHICLE	0.01	0.09	5.00
COL-2017-02194	CR-15-09002-H	1/31/2017	GUERRERO, OLIVER JR	POSS CS PG 3 <28G	0.04	0.35	10.00
COL-2017-02196	CR-16-00019-H	1/31/2017	GUERRERO, OLIVER JR	POSS MARIJ <2OZ	0.04	0.36	10.00
COL-2017-02197	CR-16-00020-H	1/31/2017	GUERRERO, OLIVER JR	POSS CS PG 3 <28G	0.04	0.36	10.00
COL-2017-02120	CR-13-05004-D	1/30/2017	LOREDO, ISRAEL SALAZAR	PROH WEAPONS SWITCHBALDE/KNUCLES	0.05	0.45	150.00
COL-2017-02195	CR-16-00018-H	1/31/2017	GUERRERO, OLIVER JR	RESIST ARREST SEARCH OR TRANSPORT	0.05	0.42	10.00
COL-2017-02073	CR-15-09173-B	1/30/2017	ROJAS, JOSHUA	POSS CS PG 3 <28G	0.18	1.64	27.00
COL-2017-01819	CR-15-07078-g	1/25/2017	RODRIGUEZ, JOSE GUADALUPE M	ASSULT CAUSES BODILY INJ	0.20	1.83	30.00
COL-2017-01409	CR-15-06984-F	1/19/2017	ARGUELLES, ARNOLD	CRIMINAL TRESPASS	1.44	13.02	200.00

LTF ($2.00) was not assessed to Pre-Trial Diversion Program payments

Receipt Number	Case Number	Date	Party	Offense	PTDC	TOTALS
2017-003450	CR-12-9739-E	1/23/2017	PONCE, NYRCIA IDALIA MARTINEZ	DRIVING WHILE INTOXICATED BAC>=0.15	250.00	250.00
2017-000642	CR-16-05638-H	1/5/2017	DIAZ, ROCHELLE MADEJAS	THEFT PROP >$100<$750	500.00	500.00
2017-001121	CR-16-04837-E	1/9/2017	Cortez, Jose Luis	DRIVING WHILE INTOXICATED	500.00	500.00
2017-001371	CR-16-08024-B	1/10/2017	Lopez, Lucio Angel Rubio	DRIVING WHILE INTOXICATED BAC>=0.15	500.00	500.00
2017-001374	CR-16-07426-A	1/10/2017	ZUNIGA, ARMANDO DAVID	RACING ON HIGHWAY	500.00	500.00
2017-001380	CR-15-03391-F	1/10/2017	MARTINEZ, EDDIE	POSS CS PG 2-A<=2OZ	500.00	500.00
2017-001658	CR-16-07730-F	1/11/2017	Barrientos, Melissa Ann Reyes	DRIVING WHILE INTOXICATED	500.00	500.00
2017-001885	CR-16-04711-F	1/12/2017	PELLETIER, GEOFFREY MICHAEL	DRIVING WHILE INTOXICATED	500.00	500.00

EXHIBIT A

LTF ($2.00) was not assessed to Pre-Trial Diversion Program payments

Receipt Number	Case Number	Date	Party	Offense	PTDC	TOTALS
2017-002446	CR-15-08523-E	1/17/2017	Martinez, Vanessa Navarro	DRIVING WHILE INTOXICATED	500.00	500.00
2017-002471	CR-16-07814-B	1/17/2017	Garza, Rogelio Gomez, Jr.	DRIVING WHILE INTOXICATED	500.00	500.00
2017-002752	CR-15-10104-H	1/18/2017	CORONADO, ARNOLD	POSS MARIJ <2OZ	500.00	500.00
2017-002754	CR-16-02368-E	1/18/2017	RAMIREZ, GUADALUPE, Jr.	DRIVING WHILE INTOXICATED BAC>=0.15	500.00	500.00
2017-002793	CR-16-05650-F	1/18/2017	Chapa, Dominic Daniel Arce	DRIVING WHILE INTOXICATED BAC>=0.15	500.00	500.00
2017-003021	CR-16-02429-A	1/19/2017	RINCON, NORMA BEJARNO	DRIVING WHILE INTOXICATED BAC>=0.15	500.00	500.00
2017-003023	CR-16-02420-E	1/19/2017	Cortez, Edsel	DRIVING WHILE INTOXICATED	500.00	500.00
2017-003046	CR-16-02670-B	1/19/2017	TREVINO, IVAN	DRIVING WHILE INTOXICATED	500.00	500.00
2017-003069	CR-16-08000-E	1/19/2017	GAMEZ, JUAN MANUEL	POSS MARIJ <2OZ	500.00	500.00
2017-003465	CR-16-06737-F	1/23/2017	Sandoval, Eduardo, Jr.	THEFT PROP >$100<$750	500.00	500.00
2017-003655	CR-16-07004-E	1/24/2017	GONZALEZ, OSVALDO, Jr.	DRIVING WHILE INTOXICATED BAC>=0.15	500.00	500.00
2017-003690	CR-16-05033-F	1/24/2017	GARZA, NAYELI LIZBETH	DRIVING WHILE INTOXICATED	500.00	500.00
2017-003931	CR-16-07443-H	1/25/2017	CARDENAS, FRANKIE	POSS MARIJ <2OZ	500.00	500.00
2017-003933	CR-16-02722-D	1/25/2017	CANDANOZA, JOSHUA MAGALLAN	DRIVING WHILE INTOXICATED	500.00	500.00
2017-003941	CR-16-04386-H	1/25/2017	Vasquez, Rene Estrada	POSS MARIJ <2OZ	500.00	500.00
2017-004039	CR-16-07073-D	1/25/2017	DE LA FUENTE JR, ELEODORO	RECKLESS DRIVING	500.00	500.00
2017-004665	CR-16-06755-H	1/30/2017	Rodriguez, Hocabeth Julia	THEFT PROP >$100<$750	500.00	500.00
2017-004674	CR-16-07130-E	1/30/2017	Balderas, Omar, Jr.	POSS MARIJ <2OZ	500.00	500.00
2017-004900	CR-16-06096-F	1/31/2017	Cruz, Nancy Flor Angely	DRIVING WHILE INTOXICATED	500.00	500.00
2017-004917	CR-16-03275-A	1/31/2017	MIRELES, AIDEE	DRIVING WHILE INTOXICATED	500.00	500.00
2017-004966	CR-16-06781-A	1/31/2017	Trevino, Fernando Pablo	DRIVING WHILE INTOXICATED	500.00	500.00

Receipt Journal by Fund and Fee Code

TXHIDALGOPROD

Transaction Date Range 02/01/2017 - 02/28/2017 Sorted by: By receipt number Tills CC - Daniela Blanco,CC - Jason Rohr,CC - Juan Perez,CC - Julie Gomez,CC - Syl

County Clerk County Court at Law #1 County Court at Law #2 County Court at Law #4 County Court at Law #5 County Court at Law #6 County Court at Law #7 County Court at

	Totals	Fee Totals
Total Receipts	236,898.39	236,898.39
Total Adjustments Impacting Receipts	(2,005.00)	(100) ~~(2,005.00)~~
Final Fee Code Totals	234,893.39	236,798.39 X3-1;X8 ~~234,893.39~~

Hidalgo County Clerk

Less Refunds:	$ 50.00 X2-1
Due Treasurer:	$ ~~234,843.39~~ 236,748.39 X;X5-3

2017 Criminal Court Cost

AUDITED BY: THE HIDALGO COUNTY AUDITOR'S OFFICE
DATE: 3/8

For the Month of February 2017

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

County Clerk

March 13, 2017

Date

Receipt Journal by Fund and Fee Code

TXHIDALGOPROD

Transaction Date Range: 02/01/2017 - 02/28/2017 Sorted by: By receipt number Tills: CC - Daniela Blanco,CC - Jason Rohr,CC - Juan Perez,CC - Julie Gomez,CC - Syl

County Clerk County Court at Law #1 County Court at Law #2 County Court at Law #4 County Court at Law #5 County Court at Law #6 County Court at Law #7 County Court at

Criminal

	Totals	Fee Totals
Fee Code Totals for All Funds	234,893.39	234,893.39
1100-341-10-180-002-0-000 County Clerk	13,083.60	10,784.06 ~~13,083.60~~ ✓X
1100-342-10-180-001-0-000 Sheriff	8,602.18	8677.18 ~~8,602.18~~ ✓X
1100-341-10-180-006-0-000 Stenographer	5,332.27	5392.27 ~~5,332.27~~ ✓X
1100-341-10-180-008-0-000 Jury - County Clerk	15.71	15.71 ✓X
1100-207-20-000-027-0-000 Judicial & Court Person. Train	0.76	0.76 ✓X;X6
1100-207-20-000-007-0-000 Juvenile Crime & Delinquency	0.19	0.19 ✓X;X6
1100-207-20-000-005-0-000 Time Payment	3,024.39	(TP) 6572.26 ~~3,024.39~~
1100-341-10-180-017-0-000 County Clerk EFile Fee	1,512.00	1522.00 ~~1,512.00~~ ✓X
1100-202-00-000-019-0-000 Failure to Appear-Vendor	600.13	600.13 ✓X
1100-202-00-000-022-0-000 Refund/Overpmt-CC	50.00	50.00 X2
1100-207-20-000-009-0-000 Fugitive Apprehension Fund	1.91	1.91 ✓X;X6
1100-207-20-000-015-0-000 Consolidated Court Costs	22,111.73	22,360.73 ~~22,111.73~~ ✓X;X6
1100-207-20-000-017-0-000 Crime Victims Comp Fund	13.37	13.37 ✓X;X6
1100-207-20-000-019-0-000 Arrest -DPS	19.08	19.08 ✓X
1100-207-20-000-029-0-000 Correctional Mgmt Inst. of Tex	0.19	0.19 ✓X;X6
1100-207-20-000-030-0-000 DNA Testing Fee (CCD	10.74	10.74 ✓X
1100-207-20-000-035-0-000 State Traffic Fee	3,542.40	3,542.40 ✓X
1100-207-20-000-038-0-000 EMS Trauma Fund (CCP	11,288.04	11,288.04 ✓X
1100-207-20-000-046-0-000 Jud(CR-CC Statutory Court) fo	3,429.16	3,429.16 ✓X
1100-207-20-000-053-0-000 Jury Service Fund	911.97	911.97 ✓X
1100-207-20-000-054-0-000 Judicial Support Fee - State	1,437.75	1453.95 ~~1,437.75~~ ✓X
1100-207-20-000-058-0-000 Drug Court Fee - State (CCP	8,143.94	8,143.94 ✓X

Time Payment

50% = 3,286.13 X

40% = 2,628.90 X

10% = 657.23 X / 6,572.26 (TP)

X21

Receipt Journal by Fund and Fee Code

TXHIDALGOPROD

Transaction Date Range: **02/01/2017 - 02/28/2017** Sorted by: **By receipt number** Tills: **CC - Daniela Blanco,CC - Jason Rohr,CC - Juan Perez,CC - Julie Gomez,CC - Syl**

County Clerk County Court at Law #1 County Court at Law #2 County Court at Law #4 County Court at Law #5 County Court at Law #6 County Court at Law #7 County Court at

Criminal

	Totals	Fee Totals
1100-207-20-000-059-0-000 Indigent Defense Representation	532.05	538.05 ~~532.05~~ ✓X
1100-207-20-000-061-0-000 Moving Violation Fee	11.75	11.75 ✓X
1100-207-20-000-066-0-000 Failure to Appear State	2,000.46	2,000.46 ✓X
1100-207-20-000-072-0-000 Elec Filing Fee - CR-CC to State	1,261.03	1276.03 ~~1,261.03~~ ✓X
1100-341-10-140-051-0-000 Tax A/C Scofflaw - CC	2,392.73	2,392.73 ✓X
1100-341-10-180-003-0-000 CC Time Payment 10%	1,128.33	0.00 ~~1,128.33~~
1100-341-10-180-004-0-000 CC - Admin Transaction Fee	2,182.00	2188.00 ~~2,182.00~~ ✓X
1100-341-10-180-009-0-000 CC - DA Fees	5,756.87	5,756.87 ✓X
1100-341-10-180-012-0-000 CC - Jud. Support Fee (CR)	160.23	162.03 ~~160.23~~ ✓X
1100-341-10-180-016-0-000 CC - FTA - Admin Fee	399.99	399.99 ✓X
1100-351-20-180-001-0-000 CC - Public Defense	15,842.36	15,842.36 ~~15,842.36~~ ✓X
1100-341-10-180-006-0-000 County Clerk - Court Costs	354.32	354.32 ✓X
1100-202-00-000-004-0-000 A/P Delinquent Fee	2,390.89	2,390.89 ✓X
1100 - General Fund	**117,544.52**	**117,544.52**
1238-341-20-180-001-0-000 County Records Management	5,929.74	5,997.24 ~~5,929.74~~ ✓X;X1
1238 - County Records Management and Preservation	**5,929.74**	**5,929.74**
1237-341-10-180-000-0-000 CC - Rec. Mgmt Preserv. Fees	732.35	739.85 ~~732.35~~ ✓X;X1
1237 - County Clerk Records Management and	**732.35**	**732.35**
1200-351-10-180-000-0-000 CC - Fines	86,817.00	86,817.00 ~~86,817.00~~ ✓X;X1
1200 - Road and Bridge Countywide	**86,817.00**	**86,817.00**
1240-341-10-180-001-0-000 CC - Juv. Delinq. Prevention	13.85	13.85 ✓X;X1
1240 - Juvenile Delinquency Prevention	**13.85**	**13.85**
1241-341-10-180-001-0-000 Courthouse Security Fund	799.68	808.68 ~~799.68~~ ✓X;X1

2-2X

Receipt Journal by Fund and Fee Code

TXHIDALGOPROD

Transaction Date Range: 02/01/2017 - 02/28/2017 Sorted by: By receipt number Tills: CC - Daniela Blanco,CC - Jason Rohr,CC - Juan Perez,CC - Julie Gomez,CC - Syl

County Clerk County Court at Law #1 County Court at Law #2 County Court at Law #4 County Court at Law #5 County Court at Law #6 County Court at Law #7 County Court at

Criminal

	Totals	Fee Totals
1241 - Courthouse Security	799.68	799.68
1255-341-10-180-000-0-000 CC/DC Crt Tech - CC Fee	1,056.25	1068.25 ~~1,056.25~~
1255 - County and District Court Technology Fund	1,056.25	1,056.25
9999 - Due to Others	0.00	0.00
1225-341-10-080-000-0-000 Pre-Trial Interv Program-DA	22,000.00	23,250.00 ~~22,000.00~~
1225 - Pre-Trial Intervention Program	22,000.00	22,000.00

X2-3

Hidalgo County Clerk
Schedule of Adjustments
For the Month Ended February 28, 2017

ADD.CC($3.00) and STF ($30.00) should not be assessed.

Receipt Number	Case Number	Date	Party	Offense	ADDCC	STFr	TOTAL
COL-2017-02557	CR-14-8809-F	2/6/2017	RAMIREZ, J SALVADOR	DRIVING WHILE INTOXICATED	3.00	30.00	467.10
COL-2017-02808	CR-16-13445-B	2/8/2017	CABELLO, SANTIAGO EUSEBIO	DRIVING WHILE INTOXICATED BAC >=0.15	3.00	30.00	497.10
COL-2017-02909	CR-16-03533-F	2/9/2017	Cordero, Victor	DRIVING WHILE INTOXICATED	3.00	30.00	1,167.10
COL-2017-03046	CR-16-08005-E	2/10/2017	Gonzalez, Victor Gabriel	DRIVING WHILE INTOXICATED 2ND	3.00	30.00	500.00
COL-2017-03711	CR-15-06429-A	2/21/2017	CERDA, JOAQUIN VILLARREAL	DRIVING WHILE INTOXICATED 2ND	3.00	30.00	967.10
COL-2017-04009	CR-16-07953-F	2/23/2017	ARGUELLES, ARNOLD	DRIVING WHILE INTOXICATED	3.00	30.00	1,192.10
COL-2017-04160	CR-16-04322-D	2/24/2017	IBARRA, CRYSTAL	DRIVING WHILE INTOXICATED	3.00	30.00	1,152.10

ADD.CC($3.00) and STF ($30.00) should not be assessed. In addition, DDCF ($60.00) should have been assessed.

Receipt Number	Case Number	Date	Party	Offense	ADDCC	DDCF	STFr	TOTAL
COL-2017-03557	CR-16-02368-E	2/17/2017	RAMIREZ, GUADALUPE, Jr.	DRIVING WHILE INTOXICATED BAC >=0.15	3.00	-	30.00	348.10
COL-2017-04390	CR-16-03791-B	2/27/2017	MARTINEZ, ARTEMIO DAVILA	DRIVING WHILE INTOXICATED BAC >=0.15	3.00	-	30.00	348.10

ADD.CC($3.00) and STF ($30.00) should not be assessed. In addition, Records Management and Preservation Fee is not properly allocated, RMP shoud be $22.50 and RMPr should be $2.50

Receipt Number	Case Number	Date	Party	Offense	ADDCC	RMP	RMPr	STFr	TOTAL
COL-2017-02307	CR-13-10416-D	2/2/2017	RIVERA, RICARDO MARTINEZ	DRIVING WHILE INTOXICATED	0.09	0.08	0.71	0.95	30.00
COL-2017-02513	CR-15-09820-A	2/6/2017	Espinoza, Antonio Romero	DRIVING WHILE INTOXICATED	0.18	0.15	1.32	1.77	50.00
COL-2017-04302	CR-14-10905-A	2/27/2017	SALAZAR, CHRISTIAN OVIDIO OCHOA	DRIVING WHILE INTOXICATED	0.47	0.40	3.56	4.74	627.10
COL-2017-04521	CR-15-09526-H	2/28/2017	ALVARADO, RUBEN, Jr.	DRIVING WHILE INTOXICATED	0.06	0.05	0.47	0.63	12.00
COL-2017-04558	CR-15-02924-G	2/28/2017	CONTRERAS, RAUL SAENZ	DRIVING WHILE INTOXICATED	0.82	0.68	6.13	8.17	160.00

Records Management and Preservation Fee is not properly allocated, RMP shoud be $22.50 and RMPr should be $2.50

Receipt Number	Case Number	Date	Party	Offense	RMP	RMPr	TOTAL
COL-2017-02481	CR-15-09371-B	2/3/2017	Garza, Cristian Josue	BURGLARY OF VEHICLE	0.01	0.09	5.00
COL-2017-02807	CR-15-09261-B	2/8/2017	Rodriguez, Lorenzo Antonio	POSS CS PG 2 A<=2OZ	1.10	9.87	716.00
COL-2017-04003	CR-15-07802-D	2/23/2017	CONTRERAS, MARICELA	THEFT PROP >=$50<$500	2.50	22.50	609.00
COL-2017-04010	CR-15-03440-A	2/23/2017	MORONES, MARIA DEL ROCIO	ASSULT CAUSES BODILY INJ	-	7.69	88.00
COL-2017-04029	CR-15-09766-E	2/23/2017	HERRERA, CRYSTAL ELIZABETH	THEFT PROP>=$50<$500	1.15	10.38	552.00
COL-2017-04263	CR-15-06984-F	2/24/2017	ARGUELLES, ARNOLD	CRIMINAL TRESPASS	0.63	5.65	288.00
COL-2017-04581	CR-15-08127-G	2/28/2017	LOERA, JESSICA	THEFT PROP >=$50<$500	0.34	2.99	100.00

LTF ($2.00) was not assessed to Pre-Trial Diversion Program payments

Receipt Number	Case Number	Date	Party	Offense	PTDC	TOTAL
2017-005109	CR-16-03791-B	2/1/2017	MARTINEZ, ARTEMIO DAVILA	DRIVING WHILE INTOXICATED BAC >=0.15	500.00	500.00
2017-005116	CR-16-09283-E	2/1/2017	LARA, JENNIFER ANELLE	THEFT PROP >=$100<$750	500.00	500.00
2017-006003	CR-16-01925-B	2/7/2017	Lubke, Courtney	DRIVING WHILE INTOXICATED	500.00	500.00
2017-006012	CR-16-06310-E	2/7/2017	BERNAL, ALEXIS	POSS MARIJ <2OZ	500.00	500.00
2017-006260	CR-16-06805-D	2/8/2017	Tenorio, Yajaira Manuel	THEFT PROP >=$100<$750	500.00	500.00

EXHIBIT A

LTF ($2.00) was not assessed to Pre-Trial Diversion Program payments

Receipt Number	Case Number	Date	Party	Offense	PTDC	TOTAL
2017-006270	CR-15-11178-D	2/8/2017	CANTU, ANGELITA	GAMBLING PROMOTION	500.00	500.00
2017-006271	CR-16-06619-D	2/8/2017	Soto, Franco Manuel	DRIVING WHILE INTOXICATED	500.00	500.00
2017-006274	CR-13-10222-D	2/8/2017	SOSA, ROSAURA	DRIVING WHILE INTOXICATED	250.00	250.00
2017-006279	CR-15-11276-D	2/8/2017	Perez, Ramiro	DRIVING WHILE INTOXICATED	500.00	500.00
2017-006548	CR-16-10385-D	2/9/2017	Mora, Heaven Marie	POSS CS PG 3 <28G	500.00	500.00
2017-006551	CR-16-07602-D	2/9/2017	Martinez, Joel Isaiah	DRIVING WHILE INTOXICATED	500.00	500.00
2017-006556	CR-16-05239-D	2/9/2017	MONRREAL, LORENZO JR.	DRIVING WHILE INTOXICATED	500.00	500.00
2017-006558	CR-16-07314-F	2/9/2017	KOLBERG, AMANDA LEE	POSS MARIJ <20Z	500.00	500.00
2017-006570	CR-16-09883-A	2/9/2017	ALONZO, JUNE NICOLE	DRIVING WHILE INTOXICATED BAC >=0.15	500.00	500.00
2017-007040	CR-16-08253-G	2/13/2017	Zapata, Reymundo Garcia	POSS MARIJ <20Z	500.00	500.00
2017-007041	CR-16-10267-G	2/13/2017	Maldonado, Indra Lizabeth Arredondo	THEFT PROP >=$100<$750	500.00	500.00
2017-007048	CR-16-09463-A	2/13/2017	DELEON, VICTOR, Jr.	THEFT PROP >=$100<$750	500.00	500.00
2017-007051	CR-16-09455-G	2/13/2017	BOYLES, JAMIEE DAWN	SALE TO MINORS - ALCOHOL	500.00	500.00
2017-007053	CR-16-00071-G	2/13/2017	Moreno, Briana Isabel	THEFT PROP >=$50<$500	500.00	500.00
2017-007056	CR-16-06077-F	2/13/2017	Davila, Maribel Jasmine Pedraza	DRIVING WHILE INTOXICATED	500.00	500.00
2017-007072	CR-16-01746-G	2/13/2017	PERRET, JESUS, Jr.	RESIST ARREST SEARCH OR TRANSP	500.00	500.00
2017-007493	CR-16-06626-E	2/15/2017	Gonzalez, Daniel	RESIST ARREST SEARCH OR TRANSP	500.00	500.00
2017-007498	CR-16-11815-H	2/15/2017	Marin, Arnulfo Contreras	DRIVING WHILE INTOXICATED	500.00	500.00
2017-007503	CR-14-10222-H	2/15/2017	ALVAREZ, JUSTIN MICHAEL	DRIVING WHILE INTOXICATED	250.00	250.00
2017-007766	CR-16-11432-B	2/16/2017	Cantu, David	DRIVING WHILE INTOXICATED	500.00	500.00
2017-007768	CR-16-07736-F	2/16/2017	RAMIREZ, JAVIER ROLANDO GAMBOA	POSS MARIJ <20Z	500.00	500.00
2017-007775	CR-12-9346-E	2/16/2017	GAONA, RICHARD, Jr.	DRIVING WHILE INTOXICATED	250.00	250.00
2017-007841	CR-15-11516-A	2/16/2017	GUTIERREZ, ALEJANDRO	DRIVING WHILE INTOXICATED BAC >=0.15	500.00	500.00
2017-007857	CR-11-13950-A	2/16/2017	ZAMORANO, RODOLFO PALACIOS, Jr.	ASSULT CAUSES BODILY INJ	500.00	500.00
2017-008037	CR-16-07818-F	2/17/2017	Lopez Olivo, Vanessa	DRIVING WHILE INTOXICATED	500.00	500.00
2017-008292	CR-16-03807-G	2/21/2017	HERNANDEZ, GLADIS	DRIVING WHILE INTOXICATED	500.00	500.00
2017-008307	CR-16-07844-G	2/21/2017	Bara, Amanda Lea	DRIVING WHILE INTOXICATED BAC >=0.15	500.00	500.00
2017-008313	CR-16-08119-G	2/21/2017	Rosales, Juan Andres Garcia, Jr.	DRIVING WHILE INTOXICATED	500.00	500.00
2017-008332	CR-16-07571-G	2/21/2017	RODEA, JOSUE I	DRIVING WHILE INTOXICATED	500.00	500.00
2017-008412	CR-16-00799-G	2/21/2017	RODRIGUEZ, RACHANNA	THEFT PROP >=$50<$500	500.00	500.00
2017-008450	CR-15-08513-G	2/21/2017	HOOKS, JUANITA CORTEZ	DRIVING WHILE INTOXICATED	500.00	500.00
2017-008691	CR-14-4955-H	2/22/2017	REYNA, MICHELLE LEE FLORES	DRIVING WHILE INTOXICATED	250.00	250.00
2017-008696	CR-16-06682-F	2/22/2017	Sanchez, Roxanne Lee	THEFT PROP >=$100<$750	500.00	500.00
2017-008697	CR-13-12340-H	2/22/2017	GALLEGOS, AMANDA	DRIVING WHILE INTOXICATED BAC >=0.15	250.00	250.00
2017-008699	CR-15-10393-D	2/22/2017	PEREZ, MABELY	GAMBLING PROMOTION	500.00	500.00
2017-008971	CR-14-11486-E	2/23/2017	MEDRANO, CARLOS	CRIM TRESPASS HABIT/SHL TR/SUPRFUND/INFS	500.00	500.00
2017-008986	CR-16-07218-F	2/23/2017	BUTLER, SYLVIA ESCALANTE	THEFT PROP >=$100<$750	500.00	500.00
2017-008995	CR-16-03649-D	2/23/2017	GARZA, JOSE CARMEN, Jr.	DRIVING WHILE INTOXICATED BAC >=0.15	500.00	500.00
2017-008996	CR-16-06065-A	2/23/2017	SILVA, LESLY	DRIVING WHILE INTOXICATED BAC >=0.15	500.00	500.00
2017-008998	CR-16-04239-A	2/23/2017	CAVAZOS, ARLETTE A. SILVA	SALE TO MINORS - ALCOHOL	500.00	500.00
2017-009481	CR-16-04165-A	2/27/2017	MARTINEZ, TEODORO ALONSO	DRIVING WHILE INTOXICATED BAC >=0.15	500.00	500.00
2017-009491	CR-15-06580-H	2/27/2017	MONTANO, JOEL	DRIVING WHILE INTOXICATED	500.00	500.00
2017-009521	CR-15-06459-H	2/27/2017	MORENO, RICHARD ROJAS	DRIVING WHILE INTOXICATED	500.00	500.00
2017-009721	CR-16-02575-B	2/28/2017	MARTINEZ, ALEJANDRO ESCOBEDO	DRIVING WHILE INTOXICATED	500.00	500.00

Receipt Journal by Fund and Fee Code

TXHIDALGOPROD

Transaction Date Range 03/01/2017 - 03/31/2017 Sorted by By receipt number Tills CC - Daniela Blanco,CC - Jason Rohr,CC - Juan Perez,CC - Julie Gomez,CC - Syl

County Clerk County Court at Law #1 County Court at Law #2 County Court at Law #4 County Court at Law #5 County Court at Law #6 County Court at Law #7 County Court at

	Totals	Fee Totals
Total Receipts	290,637.19	290,637.19 x9-1
Total Adjustments Impacting Receipts	(28.00)	~~28.00~~ 0.00 x9-3
Final Fee Code Totals	290,609.19	~~290,609.19~~ 290,637.19 x2-4; x3-1; x8; x9-3

Hidalgo County Clerk

Less Refunds:	$ 17.30 x2-1
Due Treasurer:	**$ ~~290,591.89~~ 290,619.89** x; x5-2

2017 Criminal Court Cost

AUDITED BY: THE HIDALGO COUNTY AUDITOR'S OFFICE
DATE: 4/20/17

For the Month of March 2017

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

County Clerk

April 11, 2017
Date

APR 12 AM 10 25

12

Receipt Journal by Fund and Fee Code

TXHIDALGOPROD

Transaction Date Range: 03/01/2017 - 03/31/2017 Sorted by: By receipt number Tills: CC - Daniela Blanco,CC - Jason Rohr,CC - Juan Perez,CC - Julie Gomez,CC - Syl

County Clerk County Court at Law #1 County Court at Law #2 County Court at Law #4 County Court at Law #5 County Court at Law #6 County Court at Law #7 County Court at

Criminal

	Totals	Fee Totals
Fee Code Totals for All Funds	290,609.19	290,609.19
1100-341-10-180-002-0-000 County Clerk	16,595.43	13,854.10 ✓ X ; X2-4 ~~16,595.43~~
1100-342-10-180-001-0-000 Sheriff	10,819.05	10,819.05 ✓ X ; X2-4
1100-341-10-180-006-0-000 Stenographer	6,917.35	6,917.35 ✓ X ; X2-4
1100-360-00-000-000-0-000 General Fund Misc Revenues	31.30	31.30 ✓ X ; X2-4
1100-207-20-000-006-0-000 Breath Alcohol Testing	11.10	11.10 ✓ X ; X2-4
1100-207-20-000-005-0-000 Time Payment	3,426.63	(TP) 7577.74 ~~3,426.63~~ ✓ X2-4
1100-341-10-180-017-0-000 County Clerk EFile Fee	1,654.00	1,682.00 ~~1,654.00~~ ✓ X ; X2-4
1100-202-00-000-019-0-000 Failure to Appear Vendor	728.26	728.26 ✓ X ; X2-4
1100-202-00-000-022-0-000 Refund/Overpmt-CC	17.30	17.30 ✓ X2-4 ; X2
1100-207-20-000-008-0-000 Comprehensive Rehabilitation	0.15	0.15 ✓ X ; X2-4 ; X6
1100-207-20-000-015-0-000 Consolidated Court Costs	28,711.99	28,707.10 ~~28,711.99~~ ✓ X ; X2-4 ; X6
1100-341-10-180-006-0-000 Trial Fees	— — — —	4.89 ✓ X ; X2-4
1100-207-20-000-019-0-000 Arrest -DPS	21.75	21.75 ✓ X ; X2-4
1100-207-20-000-030-0-000 DNA Testing Fee (CCD	5.89	5.89 ✓ X ; X2-4
1100-207-20-000-035-0-000 State Traffic Fee	5,145.33	5,145.33 ✓ X ; X2-4
1100-207-20-000-038-0-000 EMS Trauma Fund (CCP	16,116.77	16,116.77 ✓ X ; X2-4
1100-207-20-000-046-0-000 Jud(CR-CC Statutory Court) to	4,336.67	4,336.67 ✓ X ; X2-4
1100-207-20-000-053-0-000 Jury Service Fund	1,151.63	1,151.63 ✓ X ; X2-4
1100-207-20-000-054-0-000 Judicial Support Fee - State	1,858.86	1,858.86 ✓ X ; X2-4
1100-207-20-000-058-0-000 Drug Court Fee - State (CCP	10,724.02	10,724.02 ✓ X ; X2-4
1100-207-20-000-059-0-000 Indigent Defense Representation	686.56	686.56 ✓ X ; X2-4
1100-207-20-000-061-0-000 Moving Violation Fee	17.27	17.27 ✓ X ; X2-4
1100-207-20-000-066-0-000 Failure to Appear-State	2,427.76	2,427.76 ✓ X ; X2-4

Time Payment

50% 3,788.87 ✓ X

40% 3,031.10 ✓ X

10% 757.77 ✓ X

7,577.74 (TP)

RECEIVED BY COUNTY AUDITOR 2017 APR 12 AM 10 25

X2-1

Receipt Journal by Fund and Fee Code

TXHIDALGOPROD

Transaction Date Range: 03/01/2017 - 03/31/2017 Sorted by: By receipt number Tills: CC - Daniela Blanco,CC - Jason Rohr,CC - Juan Perez,CC - Julie Gomez,CC - Syl

County Clerk County Court at Law #1 County Court at Law #2 County Court at Law #4 County Court at Law #5 County Court at Law #6 County Court at Law #7 County Court at

Criminal

	Totals	Fee Totals
1100-207-20-000-072-0-000 Elec Filing Fee - CR-CC to State	1,624.64	1,624.64
1100-341-10-140-051-0-000 Tax A/C Scofflaw - CC	2,498.72	2,498.72
1100-341-10-180-003-0-000 CC Time Payment 10%	1,409.78	0.00 ~~1,409.78~~
1100-341-10-180-004-0-000 CC - Admin Transaction Fee	2,567.00	2,567.00
1100-341-10-180-009-0-000 CC - DA Fees	7,309.88	7,309.88
1100-341-10-180-012-0-000 CC - Jud Support Fee (CR)	207.09	207.09
1100-341-10-180-016-0-000 CC - FTA - Admin Fee	485.59	485.59
1100-351-20-180-001-0-000 CC - Public Defense	16,760.08	16,760.08
1100-341-10-180-006-0-000 County Clerk - Court Costs	514.49	514.49
1100-202-00-000-004-0-000 A/P Delinquent Fee	4,222.97	4,222.97
1100 - General Fund	**149,005.31**	**149,005.31**
1238-341-20-180-001-0-000 County Records Management	7,671.13	7,671.13
1238 - County Records Management and Preservation	**7,671.13**	**7,671.13**
1237-341-10-180-000-0-000 CC - Rec. Mgmt Preserv. Fees	969.61	969.61
1237 - County Clerk Records Management and	**969.61**	**969.61**
1200-351-10-180-000-0-000 CC - Fines	107,826.68	107,826.68
1200 - Road and Bridge Countywide	**107,826.68**	**107,826.68**
1241-341-10-180-001-0-000 Courthouse Security Fund	1,037.33	1,037.33
1241 - Courthouse Security	**1,037.33**	**1,037.33**
1255-341-10-180-000-0-000 CC/DC Crt Tech - CC Fee	1,349.13	1,349.13
1255 - County and District Court Technology Fund	**1,349.13**	**1,349.13**
1225-341-10-080-000-0-000 Pre-Trial Interv Program-DA	22,750.00	22,750.00

RECEIVED BY
COUNTY AUDITOR
2017 APR 12 AM 10 26

Receipt Journal by Fund and Fee Code

Transaction Date Range: 03/01/2017 - 03/31/2017 Sorted by: By receipt number Tills: CC - Daniela Blanco,CC - Jason Rohr,CC - Juan Perez,CC - Julie Gomez,CC - Syl

County Clerk County Court at Law #1 County Court at Law #2 County Court at Law #4 County Court at Law #5 County Court at Law #6 County Court at Law #7 County Court at

Criminal

	Totals	Fee Totals
1225 - Pre-Trial Intervention Program	22,750.00	22,750.00

RECEIVED BY
COUNTY AUDITOR
2017 APR 12 AM 10 26

X2-3

Hidalgo County Clerk
Schedule of Adjustments
For the Month Ended March 31, 2017

ADD.CC($3.00) and STF ($30.00) should not be assessed.

Receipt Number	Case Number	Date	Party	Offense	ADDCC	STFr	TOTAL
COL-2017-05435	CR-16-03296-D	3/8/2017	HERNANDEZ, JUSTO, Jr.	DRIVING WHILE INTOXICATED BAC >=0.15	3.00	30.00	1,202.10
COL-2017-05550	CR-16-12580-A	3/9/2017	CIRLOS, RODOLFO	DRIVING WHILE INTOXICATED BAC >=0.15	3.00	30.00	967.10
COL-2017-06699	CR-16-13295-F	3/22/2017	Perez, Ernesto, Jr.	DRIVING WHILE INTOXICATED BAC >=0.15	3.00	30.00	467.10
COL-2017-07159	CR-16-14068-E	3/28/2017	ROCHA, ANABEL OCHOA	DRIVING WHILE INTOXICATED	3.00	30.00	1,307.10

ADD.CC($3.00) and STF ($30.00) should not be assessed. In addition, DDCF ($60.00) should have been assessed.

Receipt Number	Case Number	Date	Party	Offense	ADDCC	DDCF	STFr	TOTAL
COL-2017-06241	CR-16-03275-A	3/16/2017	MIRELES, AIDEE	DRIVING WHILE INTOXICATED	3.00	-	30.00	373.10
COL-2017-06384	CR-16-07014-F	3/17/2017	SANCHEZ, JUAN	DRIVING WHILE INTOXICATED >=0.15	3.00	-	30.00	348.10

ADD.CC($3.00) and STF ($30.00) should not be assessed. In addition, Records Management and Preservation Fee is not properly allocated, RMP shoud be $22.50 and RMPr should be $2.50

Receipt Number	Case Number	Date	Party	Offense	ADDCC	RMP	RMPr	STFr	TOTAL
COL-2017-04672	CR-15-09225-H	3/1/2017	MARTINEZ, JAVIER	DRIVING WHILE INTOXICATED	1.30	1.09	9.78	13.04	300.00
COL-2017-04680	CR-13-02827-A	3/1/2017	GALVAN, MARIA DEL ROSARIO ESPARZA	DRIVING WHILE INTOXICATED	2.89	2.41	21.66	28.88	739.10
COL-2017-04692	CR-15-04796-G	3/1/2017	LUTZ, JONATHAN RODRIGUEZ	DRIVING WHILE INTOXICATED BAC >=0.15	0.20	0.15	1.50	2.01	33.65
COL-2017-05263	CR-15-09820-A	3/7/2017	Espinoza, Antonio Romero	DRIVING WHILE INTOXICATED	0.14	0.12	1.07	1.42	49.05
COL-2017-05532	CR-15-08429-G	3/9/2017	TREJO, ERNESTO	DRIVING WHILE INTOXICATED 2ND	0.47	0.39	3.51	4.68	137.61
COL-2017-05580	CR-14-5817-G	3/9/2017	BARRERA, LORENA BARRERA	DRIVING WHILE INTOXICATED	0.88	0.72	6.56	8.74	294.16
COL-2017-05792	CR-06-1597-G	3/13/2017	RAMIREZ, MANUEL TAMEZ	DRIVING WHILE INTOXICATED 2ND	0.38	0.32	2.86	3.81	147.46
COL-2017-07391	CR-13-10416-D	3/31/2017	RIVERA, RICARDO MARTINEZ	DRIVING WHILE INTOXICATED	0.13	0.11	0.96	1.28	39.15

Records Management and Preservation Fee is not properly allocated, RMP shoud be $22.50 and RMPr should be $2.50

Receipt Number	Case Number	Date	Party	Offense	RMP	RMPr	TOTAL
COL-2017-04652	CR-14-7293-F	3/1/2017	GORDON, ADRIENNE LEIGH	POSS MARIJ <2OZ	0.29	2.64	97.65
COL-2017-05058	CR-15-09202-H	3/3/2017	OLIVARES, LAZARO JR	POSS CS PG 2-A<=2OZ	2.50	22.50	607.10
COL-2017-05416	CR-15-08081-B	3/8/2017	ROJAS, JOSHUA	POSS CS PG 2-A<=2OZ	0.02	0.14	197.88
COL-2017-05997	CR-15-07656-H	3/14/2017	REYES, MIGUEL	ASSULT CAUSES BODILY INJ	2.50	22.50	786.00
COL-2017-06376	CR-15-07559-A	3/17/2017	VARGAS, JULIE A	THEFT PROP >=$50<$500	0.24	2.18	38.06
COL-2017-07190	CR-14-7105-G	3/28/2017	LOPEZ, NORMA ALICIA GONZALEZ TRUJILLO	THEFT PROP >=$50<$500	0.02	0.15	395.07

Records Management and Preservation Fee is not properly allocated, RMP shoud be $22.50 and RMPr should be $2.50. In addition, DDCF ($60.00) should have been assessed.

Receipt Number	Case Number	Date	Party	Offense	DDCF	RMP	RMPr	TOTAL
COL-2017-05013	CR-14-6273-G	3/3/2017	HAMPTON, NELSON KEITH IGLESIAS	POSS CS PG 3<28G	-	2.50	22.50	834.00

LTF ($2.00) was not assessed to Pre-Trial Diversion Program payments

Receipt Number	Case Number	Date	Party	Offense	PTDC	TOTAL
2017-010002	CR-13-13604-H	3/1/2017	OLIVAS, RAMONA NORIS	GAMBLING PROMOTION	250.00	250.00
2017-011469	CR-14-9912-E	3/9/2017	HERRERA, JANAE ALYSSE GARZA	DRIVING WHILE INTOXICATED	250.00	250.00
2017-013027	CR-15-04227-H	3/20/2017	WOMBLE, ROBERTO CARLOS	DRIVING WHILE INTOXICATED	250.00	250.00
2017-013772	CR-15-03449-B	3/23/2017	RAMIREZ, JOSE ISIDORO	DRIVING WHILE INTOXICATED	250.00	250.00
2017-015102	CR-14-9436-A	3/30/2017	RIOS, ALESSANDRA	DRIVING WHILE INTOXICATED	250.00	250.00
2017-009972	CR-16-12041-E	3/1/2017	Garza, Alexis Nicole	DRIVING WHILE INTOXICATED	500.00	500.00
2017-009984	CR-16-06750-H	3/1/2017	Martinez, Fabiola Perez	DRIVING WHILE INTOXICATED BAC >=0.15	500.00	500.00
2017-010435	CR-16-03902-B	3/3/2017	LAWSON, DANIELLE NICOLE	THEFT PROP >$100<$750	500.00	500.00
2017-010671	CR-16-09522-H	3/6/2017	Martinez, David Joel	INHALANT PRAPHERNALIA USE/POSS TO INHAL	500.00	500.00
2017-010695	CR-16-07594-E	3/6/2017	Rodriguez, Xochitl Marisol Nunez	DRIVING WHILE INTOXICATED	500.00	500.00
2017-010935	CR-16-07633-E	3/7/2017	Hinojosa, Hery Alejandro	DRIVING WHILE INTOXICATED	500.00	500.00
2017-011178	CR-16-01886-D	3/8/2017	Vargas, Isidro	DRIVING WHILE INTOXICATED BAC >=0.15	500.00	500.00
2017-011398	CR-16-09126-H	3/9/2017	Escamilla, Alain	THEFT PROP >$100<$750	500.00	500.00
2017-011409	CR-16-10016-F	3/9/2017	Huerta, Gerardo Ulisses	CRIMINAL TRESPASS	500.00	500.00
2017-011416	CR-16-04611-H	3/9/2017	Castrellon, Edmundo Jr Alaniz	DRIVING WHILE INTOXICATED	500.00	500.00
2017-012071	CR-16-07014-F	3/14/2017	SANCHEZ, JUAN	DRIVING WHILE INTOXICATED BAC >=0.15	500.00	500.00
2017-012310	CR-16-04365-F	3/15/2017	ZAMORA, LEO	DRIVING WHILE INTOXICATED	500.00	500.00
2017-012320	CR-16-13968-A	3/15/2017	REYNA, RIGOBERTO	DRIVING WHILE INTOXICATED	500.00	500.00
2017-012506	CR-15-08846-B	3/16/2017	MUNOZ-HERNANDEZ, MARCO	FALSE REPORT TO POLICE OFF/SP INV/LAW ENF	500.00	500.00
2017-013004	CR-16-01540-G	3/20/2017	MARTINEZ, RONNY	PROSTITUTION	500.00	500.00
2017-013011	CR-16-03302-H	3/20/2017	RODRIGUEZ, ULISES	DRIVING WHILE INTOXICATED	500.00	500.00
2017-013015	CR-16-09341-E	3/20/2017	Villarreal, Aaron	DRIVING WHILE INTOXICATED	500.00	500.00
2017-013017	CR-16-08039-F	3/20/2017	Gutierrez, Wenndy Herrera	DRIVING WHILE INTOXICATED	500.00	500.00
2017-013019	CR-16-03006-G	3/20/2017	FLORES, EDWARD	UNL CARRYING WEAPON	500.00	500.00
2017-013020	CR-16-03007-G	3/20/2017	FLORES, EDWARD	IMPERSONATING SECURITY OFFICER	500.00	500.00
2017-013033	CR-16-05043-A	3/20/2017	Mejia, Mark, Jr.	DRIVING WHILE INTOXICATED	500.00	500.00
2017-013039	CR-17-00461-G	3/20/2017	Day, Michael Edward	DRIVING WHILE INTOXICATED	500.00	500.00
2017-013061	CR-16-05572-E	3/20/2017	PEREZ, ELIZABETH	DRIVING WHILE INTOXICATED	500.00	500.00
2017-013246	CR-16-09873-F	3/21/2017	CASAS, ANGELICA PUENTES	PUBLIC LEWDNESS	500.00	500.00
2017-013251	CR-16-00341-E	3/21/2017	FLORES, GEORGE	DRIVING WHILE INTOXICATED	500.00	500.00
2017-013479	CR-16-11988-E	3/22/2017	Howden, Kody Joseph	DRIVING WHILE INTOXICATED	500.00	500.00
2017-013481	CR-16-09872-H	3/22/2017	MARTINEZ, ARATH	PUBLIC LEWDNESS	500.00	500.00
2017-013518	CR-16-12390-H	3/22/2017	DIAZ, MIGUEL RAMIREZ	DRIVING WHILE INTOXICATED	500.00	500.00
2017-013758	CR-16-04157-A	3/23/2017	Rivera, Adan	DRIVING WHILE INTOXICATED BAC >=0.15	500.00	500.00
2017-013760	CR-16-14446-G	3/23/2017	Rosas, Pedro Jose	DRIVING WHILE INTOXICATED BAC >=0.15	500.00	500.00
2017-013769	CR-16-09950-E	3/23/2017	GUZMAN, STEVE	POSS MARIJ <2OZ	500.00	500.00
2017-013776	CR-16-00741-G	3/23/2017	GUERRA, JUAN ANTONIO	ASSAULT CAUSES BODILY INJ	500.00	500.00
2017-013780	CR-16-09660-G	3/23/2017	Vargas, Ramiro Medina	DRIVING WHILE INTOXICATED	500.00	500.00
2017-013790	CR-16-09477-A	3/23/2017	Martinez, Bernardina	THEFT PROP >$100<$750	500.00	500.00
2017-014293	CR-16-03023-G	3/27/2017	SUSTAITA, DORA ANN	THEFT PROP >$100<$750	500.00	500.00
2017-014794	CR-16-12359-E	3/29/2017	PECINA, AGUSTIN, III	DRIVING WHILE INTOXICATED BAC >=0.15	500.00	500.00
2017-014806	CR-16-11514-H	3/29/2017	GARZA, ALYSSA BELEN	DRIVING WHILE INTOXICATED BAC >=0.15	500.00	500.00
2017-014818	CR-16-10001-H	3/29/2017	Gonzalez, Jose Carlos	RACING ON HIGHWAY	500.00	500.00
2017-015052	CR-16-10350-E	3/30/2017	Ortiz, Luis Aaron	POSS MARIJ <2OZ	500.00	500.00
2017-015056	CR-16-05074-B	3/30/2017	DAVILA, JOSE	ASSAULT CAUSES BODILY INJ	500.00	500.00
2017-015057	CR-16-05073-B	3/30/2017	DAVILA, JOSE	ASSAULT CAUSES BODILY INJ	500.00	500.00
2017-015089	CR-16-13258-B	3/30/2017	Perez, Lorenna Medeles	DRIVING WHILE INTOXICATED	500.00	500.00
2017-015100	CR-16-10023-E	3/30/2017	Cano, Ashley Guzman	RESIST ARREST SEARCH OR TRANSPORT	500.00	500.00

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 11, 2017

Rolando Garza, Chief Appraiser
Hidalgo County Appraisal District
4405 S. Professional Dr.
Edinburg, Texas 78540-0208

Ref: 2017 Tax Abatement-Hidalgo Wind Farm LLC- Phase I and Phase II
Report No. 2017-21 and 2017-22

Dear Mr. Garza:

We have completed a limited scope review of the tax abatement agreements between Hidalgo County and Hidalgo Wind Farm LLC-Phase I and Hidalgo Wind Farm LLC-Phase II. The objective of the review was to determine whether Hidalgo Wind Farm LLC qualifies for a tax abatement for the 2017 tax year.

Scope and Methodology:
The scope of our review was limited to a review of the tax abatement agreement between Hidalgo County and Hidalgo Wind Farm LLC-Phase I, tax abatement agreement between Hidalgo County and Hidalgo Wind Farm LLC-Phase II, Hidalgo County Tax Abatement Guidelines, correspondence received from Hidalgo Wind Farm LLC representative, and compliance verification letter from Hidalgo Wind Farm LLC regarding compliance with terms of the tax abatement agreements.

Conclusion:
Based on the results of our review, we have determined that Hidalgo Wind Farm LLC-Phase I and Hidalgo Wind Farm LLC-Phase II qualify for 80% tax abatement for the 2017 tax year based on capital cost improvements totaling $273,174,821.00.

Pursuant to Section 3.03 of the tax abatement agreements between Hidalgo County and Hidalgo Wind Farm LLC-Phase I and Hidalgo Wind Farm LLC-Phase II, the abatement of ad valorem taxes shall be for a period (the "Abatement Period") that shall (a) commence on the commencement of the first ad valorem tax year after each of the following events have occurred: (i) construction of the facility has been completed, (ii) company has provided documentation confirming the capital cost of the project and the number of jobs created; (iii) the capital cost or jobs created meets or exceeds the minimum amount required by the Guidelines and Criteria for granting tax abatements; and (iv) the newly created value may be ascertained from the tax rolls of the Hidalgo County Appraisal District.

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

Respectfully,

Ray Eufracio, CPA
Hidalgo County Auditor

Cc: The Honorable Ramon Garcia, Hidalgo County Judge
Ms. Blanca Perez, Supervisor - Property Records, Hidalgo County Appraisal District

HIDALGO COUNTY DISTRICT JUDGES

LUIS M. SINGLETERRY JUDGE, 92ND D.C. | RODOLFO DELGADO JUDGE, 93RD D.C. | J. R. "BOBBY" FLORES JUDGE, 139TH D.C. | ROSE GUERRA REYNA JUDGE, 206TH D.C. | JUAN R. PARTIDA JUDGE, 275TH D.C. | MARIO E. RAMIREZ, JR. JUDGE, 332ND D.C. | NOE GONZALEZ JUDGE, 370TH D.C. OVERSEER | LETICIA LOPEZ JUDGE, 389TH D.C. | L. KENO VASQUEZ JUDGE, 398TH D.C. | ISRAEL RAMON, JR. JUDGE, 430TH D.C. | RENEE R. BETANCOURT JUDGE, 449TH D.C.

COUNTY of HIDALGO



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July 7, 2017

The Honorable Gilberto Saenz
Hidalgo County Justice of the Peace Pct. 1, Pl. 1
1902 Joe Stephens, Suite 301
Weslaco, Texas 78596

Re: Review of *Monthly Fines and Fees Report* and Supporting Documentation
For the months of January 2017 through March 2017

Dear Judge Saenz:

We have conducted a limited scope review of the *Monthly Fines and Fees Report* (*Monthly Report*) and supporting documentation for the months of January 2017 through March 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 fines, fees, and court costs collected were properly accounted and reported.

Scope:
The scope of our review was limited to collections reported by your office on the *Monthly Report* for the months of January 2017 through 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 fines, fees, and court cost statutes, the *Monthly Report,* and fee schedules. The following procedures were performed:

- Reviewed the submittal date of the *Monthly Report* to the County Auditor's Office to determine if the report and supporting documentation were received within 5 days after the last day of the month pursuant to Local Government Code §114.001 (b).
- Verified the signature on the *Monthly Report* to ensure that the report was signed by an authorized signatory as documented on the "Authorized Signatories Form."
- Verified the mathematical accuracy of the *Monthly Report* by footing and cross-footing the report.
- Reviewed 100% of receipts with an offense date prior to December 31, 2007 and 10% of randomly selected receipts with an offense date of January 1, 2008 and after to determine if fines, fees, and court costs were allocated and reported in the proper amounts and verified whether any adjustments were made.
- Verified that procedures for voided receipts were properly followed. Verified that collections per the *Monthly Report* agreed to: 1.) total receipts issued per *Odyssey's* Receipt Journal Report, 2.) total collections per

HIDALGO COUNTY DISTRICT JUDGES

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Odyssey's Fee Distribution Reports, 3.) total deposits made with the County Treasurer, and 4.) total deposits posted to *alio's* Undistributed Receipts general ledger account.

- Selected all cases in which defendants satisfied outstanding fines, fees, and court costs by making cash payments and serving time at the Hidalgo County jail and randomly selected cases in which defendants satisfied outstanding fines, fees, and court costs by serving time in the Hidalgo County jail to determine if: 1.) the warrant was recalled; 2.) the cash payment and/or jail time credit was applied to the case; 3.) the case was closed; and 4.) the Sheriff's "Discharge" receipt number was referenced on the case.
- Verified the sequence of receipts per the *Monthly Report* agreed to *Odyssey's* Receipt Journal Report. In addition, verified that receipts followed sequential order.
- Compared the Hamer Enterprises Credit Card Payment Reports to *Odyssey's* Daily Balance Report and *alio's* Undistributed Receipts general ledger account to ensure all credit card transactions were timely receipted by the Justice of the Peace and County Treasurer's Office.
- Reviewed *Cashier's Daily Close-Out Reports* (Close-Out Reports) and County Treasurer receipts to determine if fees collected were properly accounted and deposited with the County Treasurer on a daily basis.
- Reviewed receipts issued, Close-Out Reports, *Schedule of Receipts and Deposits* form, mail logs, Office of Court Administration's "*Official Justice of the Peace Monthly Report*" (OCA Report), and the *Monthly Report*, among other reports, to verify proper completion.
- Verified if cash bonds posted by the defendants who failed to appear before the Justice of the Peace were forfeited (liquidated) by the 10th workday following the date of release from jail.

Conclusion:
Total collections for the months of January 2017 through March 2017 were $58,388.65; 105,775.40; and $112,313.95, respectively. Based on the results of our review, we have concluded that fines, fees, and court costs were generally properly accounted and reported; however, the system of internal controls for the accounting and reporting of fines, fees, and court costs requires improvement as noted in the following observations.

Observation No. 1:
We reviewed a sample of receipts issued during the months of January 2017 through March 2017 (100% of receipts with an offense date of December 31, 2007 and prior and 10% of receipts with an offense date of January 1, 2008 and after) to determine if fines, fees, and court costs collected were properly allocated and reported.

The results of our review revealed that 35 receipts (January 2017-4; February 2017-10; and March 2017-21) contained errors in the allocation of fines, fees, and court costs. The Justice of the Peace staff was made aware of the required adjustments (see Exhibit A); however, adjustments have not been completed. In addition, adjustments for the months of January 2015 (1), February 2015 (4), March 2015 (112), April 2015 (51), May 2015 (1), July 2015 (47), August 2015 (14), September 2015 (19), October 2015 (6), November 2015 (4), December 2015 (2), February 2016 (2), May 2016 (2), June 2016 (2), July 2016 (1), September 2016 (8), October 2016 (9), and December 2016 (3) are still pending to be completed. According to the Court Coordinator, staff does not consistently verify that fines, fees, and court costs have been properly assessed prior to issuing receipts. In addition, due to a heavy workload, limited number of staff, and technical difficulties with Odyssey, the adjustments cannot be completed in a timely manner.

There are numerous statutes that require Justices of the Peace to charge various fines, fees, and court costs for certain services and offenses. Fines, fees, and court costs must be allocated pursuant to State statutes and/or Commissioners Court approval. In addition, the County Auditor's Office requires that adjustments be made within three days of receiving them.

The County may be held liable to the State for failure to properly allocate and report fines, fees, and court costs.

Recommendation:
Management should ensure that the pending adjustments are completed. In addition, management should ensure that fines, fees, and court costs are properly allocated and reported. At a minimum, the following procedures should be implemented:

- Staff should be provided with training regarding the proper allocation of fines, fees, and court costs.
- Staff should review the allocation of fines, fees, and court costs before the official County receipt is issued.
- Access for setting up offense codes with the proper fines, fees, and court costs in *Odyssey* should be limited to staff with adequate knowledge of the applicable allocation.

- Staff should ensure that the proper fines, fees, and court costs allocation, offense date, and judgment date are entered when a case is setup in *Odyssey*.
- Staff should ensure that adjustments are entered into *Odyssey* within three days of receiving them.

Observation No. 2:
Properly completed copies of the May 2013 and August 2013 through March 2017 Office of Court Administration's "Official Justice of the Peace Monthly Reports" (OCA Reports) have not been filed with the County Auditor's Office. According to the Justice of the Peace staff, properly completed OCA Reports cannot be generated from *Odyssey* due to data entry errors. Assistance from the Information Technology Department has been requested.

Local Government Code §112.002 (a) authorizes the county auditor to prescribe the system of accounting for the county. Local Government Code §112.002 (b) states that "the county auditor may adopt and enforce regulations, not inconsistent with law or with a rule adopted under Section 112.003, that the auditor considers necessary for the speedy and proper collecting, checking, and accounting of the revenues and other funds and fees that belong to the county or to a person for whom a district clerk, district attorney, county officer, or precinct officer has made a collection or for whose use or benefit the officer holds or has received funds." Pursuant to Local Government Code §112.002 (a) and (b), the County Auditor requires the submittal of properly completed reports (i.e., *Monthly Report*, copy of the OCA Report, *Schedule of Receipts and Deposits* form, Cash Disbursement Journal, etc.) for checking and properly accounting for funds collected by the Justice of the Peace Offices.

Failure to ensure that properly completed OCA Reports are filed with the County Auditor's may result in improper reporting.

Recommendation:
Management should ensure that properly completed OCA Reports are filed with the County Auditor's Office within five days after the last day of each month. In addition, the assistance of the Information Technology Department should be requested until the problem has been resolved.

Observation No. 3:
We noted during our review that 2 cash bond posted by defendants who failed to appear before the Justice of the Peace were not forfeited (liquidated) by the 10th workday following the date of their release from jail. The bonds were received on May 24, 2016 (1) and June 27, 2016 (1) (see Exhibit B). The bond received on June 27, 2016 has not been forfeited, as of today. In addition, according to staff, the bond received on May 24, 2016 cannot be forfeited due to technical complications with *Odyssey*. Assistance has been requested from the Information Technology Department for this case.

Code of Criminal Procedure Article 45.044 (a)(2) states, "A justice or judge may enter a judgment of conviction and forfeit a cash bond posted by the defendant in satisfaction of the defendant's fine and cost if the defendant fails to appear according to the terms of the defendant's release." Pursuant to the terms of the cash bond, the defendant must appear before the Justice of the Peace by the 10th workday following the date of their release from jail. If the defendant fails to appear, the Justice of the Peace may declare the cash bond forfeited, enter a judgment of guilty, assess a fine, and apply the cash bond to the payment of the imposed judgment.

Failure to ensure that bonds are liquidated in a timely manner may result in the misuse of County funds.

Recommendation:
Management should ensure that cash bonds are liquidated in a timely manner. Management should continue to request the assistance from the Information Technology Department until the issue is resolved.

Observation No. 4:
The January 2017 through March 2017 *Monthly Report*s were submitted to the County Auditor's Office 7, 14, and 5 days after the fifth day following the end of the month, respectively. According to the staff, the reports were not completed in a timely manner due to the Justice of the Peace being out of office.

Local Government Code §114.001 (b) states, "A monthly report must be filed within five days after the last day of each month." Timely submittal of the *Monthly Report* helps ensure the proper accounting and accurate projection of county revenues.

Failure to ensure that the *Monthly Report* is submitted to the County Auditor's Office within five days after the last day of each month may result in the improper accounting and inaccurate projection of the County revenues.

Recommendation:
Management should ensure the *Monthly Report* is submitted to the County Auditor's Office within five days after the last day of each month.

Observation No. 5:
We noted that 2 online credit card transactions and 1 kiosk transaction received during the month of March 2017 were not promptly receipted. The credit card transactions were receipted 35-63 days after receipt. According to staff, the Hamer Enterprises Credit Card Payment Reports were not generated on a daily basis to ensure that all credit card transactions were timely receipted.

The County Auditor's Office requires that all cash (i.e., cash, checks, credit card payments, etc.) received be promptly recorded and controlled using pre-numbered official County receipts. In addition, the case dispositions should be recorded in *Odyssey* upon receipt of payment.

Failure to ensure that credit card transactions are promptly receipted may result in the loss or misuse of County Funds. In addition, failure to ensure that case dispositions are entered in a timely manner may result in the arrest of the defendant, in error.

Recommendation:
Management should ensure that credit card transactions are promptly receipted and case dispositions are entered in a timely manner.

Observation No. 6:
Payment for one case in which a defendant served time and paid a fine during the month of January 2017 has not been receipted, as of today. Consequently, the applicable case disposition has not been recorded in *Odyssey*. According to the Court Coordinator, reports regarding jail time have not been received from the Sheriff's Office.

The County Auditor's Office requires that case dispositions be promptly recorded in *Odyssey*. In addition, pursuant to Code of Criminal Procedure Article 45.017, docket books maintained by a justice of the peace court must contain the following information: (1) the style and file number of each criminal action; (2) the nature of the offense charged; (3) the plea offered by the defendant and the date the plea was entered; (4) the date the warrant, if any, was issued and the return made thereon; (5) the date the examination or trial was held, and if a trial was held, whether it was by a jury or by the justice; (6) the verdict of the jury, if any, and the date of the verdict; (7) the judgment and sentence of the court, and the date each was given; (8) the motion for new trial, if any, and the decision thereon; and (9) whether an appeal was taken and the date of that action. Furthermore, pursuant to the Justice of the Peace manual prepared by the Texas Comptroller of Accounts, the following information should be recorded on the docket book: (1) the name of the defendant's attorney; and (2) the amount of any payments received or refunds made and what they were for.

Failure to timely enter case dispositions may result in the arrest of the defendant, in error.

Recommendation:
Management should ensure that case dispositions are entered in a timely manner.

Please provide a written management response for the observations noted above by July 31, 2017.

If you have any questions or would like to schedule a meeting to discuss the above noted observations, please contact Araceli A. Guillen, Internal Auditor 1, at (956) 318-2511 Ext. 4649, Yvonne Torres, Revenue Audit Supervisor, at Ext. 4642, Arcy B. Duran, CPA, Director of Audit, at Ext. 4645, or myself at Ext. 4604.

Respectfully,

Rene Eufracio, CPA
County Auditor

Enclosures: Copy of *Monthly Report* and Exhibits

cc: Valde Guerra, County Executive Officer

JUSTICE OF THE PEACE
MONTHLY FINES AND FEES COLLECTED
FOR THE MONTH OF: January-17

Judge: GILBERTO SAENZ
Precinct No. 1 Place No. 1 PBC
City: WESLACO, TX
Hidalgo County, Texas

Part I: RECAP OF AMOUNT PAYABLE TO THE COUNTY TREASURER

TOTAL CASH COLLECTED	(Receipts #s) JP11-2017-00001 THRU JP11-2017-00405		$ 58,388.65
LESS:	COST ON DEPOSIT	-	
ADD:	COST ON DEPOSIT LIQUIDATED	-	
	AMOUNT OWED TO COUNTY (Should Match Amt in Part III)	$ 58,388.65	
	Less: Total amount of remittances to County Treasurer (From Part II)	58,800.65 ~~58,522.65~~	
	Total funds due to County Treasurer (Overtransfer Made to Co Treas.)	$412.00 ~~(134.00)~~	

Part II: REMITTANCES MADE TO THE COUNTY TREASURER

Description	AMOUNT	Comment
Total Collections for the Month (See Schedule of Receipts & Deposits)	$ ~~58,322.65~~ 58,388.65	
Add: Previous Month's Bond Overtransfer	412.00 ~~472.00~~	
Add: HCSO Monthly "D" Collections Report Line 15 (302-15673 GS)	~~$200.00~~	
Total Remittances Made to County Treasurer	$ ~~58,522.65~~ 58,800.65	

PREPARED BY: Luisa Ontiveros DATE: 2/10/17

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

HIDALGO COUNTY AUDITOR'S OFFICE
APPROVED BY: [illegible]
DATE: 04/19/17

JUSTICE OF THE PEACE — DATE 2/10/17

THIS REPORT IS DUE IN THE OFFICE OF THE COUNTY AUDITOR BEFORE THE FIFTH (5TH) DAY OF THE FOLLOWING MONTH (LGC § 114.001)

RECEIVED
FEB 13 2017
Hidalgo County
Auditor's Office

JUSTICE OF THE PEACE
MONTHLY FINES AND FEES COLLECTED
FOR THE MONTH OF: January-17

Judge: GILBERTO SAENZ
Precinct No. 1 Place No. 1

PBC

City: WESLACO, TEXAS
Hidalgo County, Texas

Part III SUMMARY OF COLLECTIONS PAYABLE TO THE COUNTY TREASURER

Name of Fine, Fee, Court Cost	# Issued Filed	Statute Reference	Detail of Amt Collected	GL Acct No.	Amt. Collected	
FINES:						
County Fines (Local Fine)		LGC 133 004, PC 12 23		1200-351-10-061-000-0-000	$16,892.54 -16,946.54	M X1
Texas Parks & Wildlife 85% Fine (State Fine)		TPWC 12.107		1100-207-20-000-012-0-000	235.56	M
No Safety Belt 50% Fine (State Fine)		TRC 545 412, 545 413 (j)		1100-207-20-000-028-0-000	153.40	M
Gross Weight 50% Fine (State Fine)		TRC Sec 621 506 (g)		1100-207-20-000-013-0-000	-	M
School District 50% Fines		Educ Code § 25 093 (d) 1 (A)		1100-207-30-000-004-0-000	434.00	M
LOCAL COURT COSTS AND FEES:						
Courthouse Security Adm. Fee($3)		CCP, Art. 102 017 (b)		1241-341-10-060-001-0-000	971.03	M X1
Courthouse Security Fund JP ($1)		CCP Art. 102 017		1245-341-10-061-000-0-000	315.16	M
Justice Court Technology Fund ($4)		CCP Art. 102 0173		1242-341-10-060-000-0-000	1,294.66	M
Time Payment - @40% OF $25 00 ($10 00)		LGC 133 103 (d)		1100-341-10-060-001-0-000	60.00	M
Time Payment - @ 10% of $25 00 ($2 50)		LGC 133 103 (e)		1100-341-10-060-002-0-000	15.00	M
Administrative Local Transaction Fee ($2)		CCP Art. 102 072		1100-341-10-060-003-0-000	679.00	M
Motor Vehicle Adm. Fee ($10-$20) (Criminal Fee for Exp DL, Exp Insp Cert, Exp Mv Reg.)		TRC Sec 548 605, 521 026,502 407		1100-341-10-060-004-0-000	80.00	M
Teen Court Program Adm. Fee (Up to $10 00)		CCP, Art. 45 052 (e)		1100-341-10-060-005-0-000	-	
Special Fees				1100-341-10-061-000-0-000	2,150.20	M
Deferred Disposition		CCP Art 45 051	2,150 20	M		
Administrative Fee - "Drivers Safety Course" ($10)		CCP Art. 45 0511(f)	-	M		
Support of Judiciary Fund ($ 60)		LGC 133 105		1100-341-10-060-009-0-000	188.86	M
Traffic Fee ($3)		TRC 542 403		1100-341-10-061-000-0-000	631.31	M
Child Safety ($20-$25)		CCP, Art. 102 014 (a)		1100-341-10-060-011-0-000	320.02	M
Failure to Appear ($4)		TRC 706 006/TRC 706 007(J)(2)		1100-341-10-060-012-0-000	-	
Scofflaw Fee ($20)		TRC 502 010(a)		1100-341-10-140-049-0-000	1,776.58	M
Truancy Prevention and Diversion Fund ($1)		CCP Art. 102 015		1100-341-10-060-013-0-000	284.65	M
STATE COURT COSTS AND FEES:						
Criminal Justice Planning Fund C.C.P. ($5)		CCP Art. 102 051		1100-207-20-000-003-0-000	(5.00) (15.00)	M
Breath Alcohol Testing Fund ($30)		CCP Art. 102 016		1100-207-20-000-006-0-000	-	M
State General Revenue Fund ($2 50)		CCP Art. 102 015		1100-207-20-000-010-0-000	-	M
Law Enforcement Education Fund (____$1, ____$1 50, ____$3 50)		Govt. Code Sec. 415 082		1100-207-20-000-011-0-000	0.60 (7.00)	M
Operators and Chauffeurs License Fund ($75)		TRC 601 192		1100-207-20-000-031-0-000	-	M
Time Payment - @50% OF $25 00 ($12 50)		LGC 133 103 (b)		1100-207-20-000-005-0-000	75.00	M
Juvenile Crime and Delinquency Fund (____$ 25, ___$ 50)		CCP, Art. 102 075(m)		1100-207-20-000-007-0-000	3.75 2.78	M
Comprehensive Rehabilitation Fund ($5)		CCP Art. 102 082		1100-207-20-000-008-0-000	-	M
Fugitive Apprehension Fund ($5)		CCP, Art. 102 019 (a) 2		1100-207-20-000-009-0-000	32.76 -27.76	M
Consolidated Court Costs Fund ($40)		CCP 102.075 (a) 3/LGC 133 102		1100-207-20-000-015-0-000	12,772.79	M
Compensation Victims Of Crime Fund (___$3, ___$5, ___$15, ___$35)		CCP Art. 56 55 (2) & (3)		1100-207-20-000-017-0-000	113.29 83.29	M
Judicial & Court Personnel Training Fund (___$1, ___$2)		Govt. Code Sec. 56 004 (b)		1100-207-20-000-027-0-000	14.89 10.09	M
Correctional Managment Institute of Texas Fund ($ 50)		CCP Art. 102 075		1100-207-20-000-029-0-000	3.75 2.78	M
Indigent Legal Services Fee-JP ($6)	51	Govt Code Sec 101 1412(c)(3)		1100-207-20-000-004-0-000	306.00	M
State Traffic Fee- Subutle C ($30)		TRC Sec 542 1031		1100-207-20-000-035-0-000	6,236.47	M
Jury Service Fee ($4)		CCP Art. 102 0045		1100-207-20-000-053-0-000	1,260.44	M
Support of Judiciary Fund ($5 40)		LGC 133 105		1100-207-20-000-054-0-000	1,690.78	M
Birth Certificate Fee ($1 80)	0	HSC 191 0022(f)		1100-207-20-000-039-0-000	-	M
Defensive Driving Record Fee ($12)		CCP, Art. 45 0511 (c-1)		1100-207-20-000-057-0-000	-	M
Indigent Defense Representation Fund ($2)		LGC 133 107/GC 102 023		1100-207-20-000-059-0-000	619.43	M
Moving Violation Fee ($0 10)		CCP, Art. 102 022/GC		1100-207-20-000-061-0-000	23.15	M
Safety Seat Violation Fee ($0 15) (on or before September 28, 2011)		TRC 545 412 (b-1)		1100-207-20-000-062-0-000	0.15	M
Failure to Appear ($20)		TRC 706 006/TRC 706 007(J)(2)		1100-207-20-000-066-0-000	-	M
Electronic Filing Fee - Civil ($10)		GC 101 1411/GC 51 851		1100-207-20-000-070-0-000	510.00	M
Truancy Prevention and Diversion Fund ($1)		CCP Art. 102 015		1100-207-20-000-073-0-000	279.65	M
Texas Home Visiting Program Contribution ($5)		HSC 191 0044/LGC 118 008 (c)		1100-207-20-000-074-0-000	-	
ARREST /WARRANT FEES: STATE		CCP Art. 102 081				
DPS (_____$3, _____$5, _____$35, _____$50)				1100-207-20-000-019-0-000	1,334.78	M
TABC. (_____$3, _____$5, _____$35, _____$50)				1100-207-20-000-020-0-000	-	M
PKWL. (_____$3, _____$5, _____$35, _____$50)				1100-207-20-000-021-0-000	40.00	M
UTPA. (_____$3, _____$5, _____$35, _____$50)				1100-207-20-000-022-0-000	-	M
ARREST /WARRANT/SERVICE FEES: COUNTY		LGC 118 131				
Sheriff Fees:				1100-342-10-060-001-0-000	102.40	M
Constable Fees:						
Precinct #1				1100-342-10-291-000-0-000	5,071.04	M
Precinct #2				1100-342-10-292-000-0-000	-	M
Precinct #3				1100-342-10-293-000-0-000	-	M
Precinct #4				1100-342-10-294-000-0-000	-	M
Precinct #5				1100-342-10-295-000-0-000	-	M
District Attorney Fees				1100-341-10-060-007-0-000	-	M
Tax Assessor Fraud Investigators Fees				1100-342-10-060-002-0-000	-	M
School District Arrest Fee				1100-342-10-060-003-0-000	-	M
Fire Marshal Fee				1100-342-20-060-001-0-000	-	M
Due to Others						
Warrant Fees/Out of County Service Fees DTO Law Enforcement Agencies		CCP Art. 102 011 (a) 2 (A)		1100-207-30-000-003-0-000	-	M
Refund - Overpayments				1100-202-00-000-007-0-000	45.90 -105.90	M +3 D
Due to Others				1100-202-00-000-007-0-000	(60.00) -	M +2 D
Restitution				1100-202-00-000-007-0-000	-	M
Failure to Appear- OmniBase ($6)		TRC 706 006/TRC 706 007(J)(2)		1100-202-00-000-019-0-000	-	M
Delinquent Attorney Fee				1100-202-00-000-004-0-000	-	M
Justice Fees (Local Fees)				1100-341-10-060-001-0-000	1,320.00	M
Small Claims Court Filing Fee ($25)		LGC 118 121/118 122	-	M		
Debt Claim Fee (Justice Court Filing Fee) ($25)		LGC 118 121/118 122	1,275 00	M		
Landlord & Tenant Eviction Filing Fee (Forcible Entry & Detainer Court) ($25)		LGC 118 121/118 122	-	M		
Transcript Fees ($10)		LGC 118 121/118 123 (b)		M		
Abstract Fees ($5)		LGC 118 121/118 123 (c)	20 00	M		
Autopsy Fees				M		
Writ Filing Fee ($5 per page)		LGC 118 121/118 123 (d)	25 00	M		
Issuing other Document ($1 1st pg, .25 for each addt'l pg)		LGC 118 121/118 123 (e)	-	M		
Certified Copies of Court Papers ($2 1st pg, .25 for each addt'l pg)		LGC 118 121	-	M		
Probable Cause Tow Hearing Fee ($20)		LGC 101 141 (a)4	-	M		
Birth Certificates ($22 each)		HSC 191 0045 (3)(d)		1100-341-10-060-001-0-000	-	M
Death Certificates ($20 each, each addt'l $3)		HSC 191 0045 (3)(J)		1100-341-10-060-001-0-000	-	M
Preservation of Vital Statistics Fee ($1 each)		HSC Sec 191 0045 (b)		1100-341-10-060-008-0-000	-	M
Jury Fees (Civil $22, Criminal $3)		Rules of Civil Proc., Rule 504 1(b)/ CCP 102 004		1100-341-10-060-006-0-000	-	M
				TOTAL AMOUNT DUE TO THE COUNTY TREASURER:	$ 58,388.65	M X1, X2

HIDALGO COUNTY AUDITOR'S OFFICE
APPROVED BY:
DATE: 04/19/17

THIS REPORT IS DUE IN THE OFFICE OF THE COUNTY AUDITOR BEFORE THE FIFTEENTH DAY OF THE FOLLOWING MONTH (Sec. § 113.001)
COUNTY AUDITOR'S FORM JP-Monthly REVISED 01-2017

X

Justice of the Peace Gilberto Saenz
Schedule of Adjustments
For the Month Ending January 31, 2017

Receipt #	Case Number	Offense	Offense Date	CCC	CFF	CHS	CHSJP	CMIT	CO	CRF	CVCA	DPS	DPSr	FA	IDRF	JCD	JCPT	JCTF	JSF	LTF	MVF	SCOF	SJFC	SJFS	STF	TPDC	TPDS	TPWFr	TPWr	UTFC	WARr	TOTAL
MVF should be assessed.																																
JP11-2017-00225	TR16-1541-J11	safety belt, child	4/9/2016	40.00	-	3.00	1.00	-	25.00	25.00	-	-	5.00	-	2.00	-	-	4.00	4.00	2.00	-	20.00	0.60	5.40	30.00	1.00	1.00			3.00	-	172.00
The following case was part of October adjustments, however, it was not done correctly. Please make the necessary adjustment.																																
JP11-2016-05261A	TR15-2207-J11			40.00	-	3.00	1.00	-	25.00	25.00	-	-	5.00	-	2.00	-	-	4.00	4.00	2.00	-	20.00	0.60	5.40	30.00	1.00	1.00			3.00	50.00	222.00
UTFC should not be assessed.																																
JP11-2017-00240	102 15673GS	Expired registratic	5/4/2003	9.39	-	1.66	-	0.28	-	-	8.29	2.76	-	2.76	-	0.28	1.09	2.21	-	2.00	-	-	-	-	-	-	-			1.66	27.62	60.00
TPWFr and County fine are not split correctly.																																
JP11-2017-00279	CRNT17-0025-J11	white-tailed deer.	1/14/2017	40.00		3.00	1.00		16.20						2.00			4.00	4.00	2.00			0.60	5.40		1.00	1.00	16.90	5.00			62.10
JP11-2017-00278	CRNT17-0029-J11	white-tailed deer	1/14/2017	40.00		3.00	1.00		16.20						2.00			4.00	4.00	2.00			0.60	5.40		1.00	1.00	16.90	5.00			62.10

NOTE Please ensure Time Payment is assessed correctly and timely. In addition, as per the letter dated January 9, 2017, regarding the Implementation of Revised Scofflaw Release Form and Procedures, all Scofflaw Release Forms must be scanned and entered in Odyssey.

JUSTICE OF THE PEACE
MONTHLY FINES AND FEES COLLECTED
FOR THE MONTH OF: February-17

Judge: GILBERTO SAENZ
Precinct No. 1 Place No. 1

PBC

City: WESLACO, TX
Hidalgo County, Texas

Part I: RECAP OF AMOUNT PAYABLE TO THE COUNTY TREASURER

TOTAL CASH COLLECTED	(Receipts #s) JP11-2017-00406 THRU JP11-2017-0998		$ 105,775.40
LESS:	COST ON DEPOSIT		-
ADD:	COST ON DEPOSIT LIQUIDATED		-
	AMOUNT OWED TO COUNTY (Should Match Amt in Part III)		$ 105,775.40
	Less: Total amount of remittances to County Treasurer (From Part II)		~~105,975.40~~ 106,187.40
	Total funds due to County Treasurer (Overtransfer Made to Co Treas.)		$ ~~(200.00)~~ 412.00

Part II: REMITTANCES MADE TO THE COUNTY TREASURER

Description	AMOUNT	Comment
Total Collections for the Month (See Schedule of Receipts & Deposits)	$ 105,775.40	
Add: Previous Month's Bond Overtransfer	412.00	
Add: HCSO Monthly "D" Collections Report	1.00 ~~$200.00~~	
	106,187.40	
Total Remittances Made to County Treasurer	$ ~~105,975.40~~	

PREPARED BY: [signature] DATE: 3/13/17

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

[signature] 3/13/17
JUSTICE OF THE PEACE DATE

THIS REPORT IS DUE IN THE OFFICE OF THE COUNTY AUDITOR BEFORE THE FIFTH (5TH) DAY OF THE FOLLOWING MONTH (LGC § 114.001)
COUNTY AUDITOR'S FORM RE-JP-004 REVISED 03/2016

HIDALGO COUNTY AUDITOR'S OFFICE
APPROVED BY: [signature]
DATE: 04/20/17

JUSTICE OF THE PEACE
MONTHLY FINES AND FEES COLLECTED
FOR THE MONTH OF: February-17

Judge: GILBERTO SAENZ
Precinct No. 1 Place No. 1

PBC

City: WESLACO, TEXAS
Hidalgo County, Texas

Part III SUMMARY OF COLLECTIONS PAYABLE TO THE COUNTY TREASURER

Name of Fine, Fee, Court Cost	# Issued Filed	Statute Reference	Detail of Amt Collected	GL Acct No.	Amt. Collected
FINES:					
County Fines (Local Fine)		LGC 113 004, PC 12.23		1200-351-10-061-000-0-000	$ 40,062.18
Texas Parks & Wildlife 85% Fine (State Fine)		TPWC 12 107		1100-207-20-000-012-0-000	473.84
No Safety Belt 50% Fine (State Fine)		TRC 545 412, 545 413 (j)		1100-207-20-000-028-0-000	270.06 558.39
Gross Weight 50% Fine (State Fine)		TRC Sec 621 506 (g)		1100-207-20-000-013-0-000	74.00
School District 50% Fines		Educ Code § 25 093 (d) 1 (A)		1100-207-30-000-004-0-000	309.00
LOCAL COURT COSTS AND FEES:					
Courthouse Security Adm. Fee($3)		CCP Art. 102 017 (b)		1241-341-10-060-001-0-000	1,458.96
Courthouse Security Fund JP ($1)		CCP Art. 102 017		1245-341-10-061-000-0-000	469.29
Justice Court Technology Fund ($4)		CCP Art. 102 0173		1242-341-10-060-000-0-000	1,921.31
Time Payment - @40% OF $25.00 ($10.00)		LGC 133 103 (d)		1100-341-10-060-001-0-000	134.29
Time Payment - @ 10% of $25.00 ($2.50)		LGC 133 103 (c)		1100-341-10-060-002-0-000	33.57
Administrative Local Transaction Fee ($2)		CCP Art. 102 072		1100-341-10-060-003-0-000	1,003.09
Motor Vehicle Adm. Fee ($10-$20) (Dismissal Fee for Exp. DL, Exp Insp Cert, Exp Mv Reg.)		TRC Sec 548.605, 521.026,502.407		1100-341-10-060-004-0-000	200.00
Teen Court Program Adm. Fee (Up to $10.00)		CCP Art. 45.052 (e)		1100-341-10-060-005-0-000	-
Special Fees				1100-341-10-061-000-0-000	2,333.50
Deferred Disposition		CCP Art. 45.051	2,333.50		
Administrative Fee - "Drivers Safety Course" ($10)		CCP Art. 45.0511(f)	-		
Support of Judiciary Fund ($ 60)		LGC 133 105		1100-341-10-060-009-0-000	280.42
Traffic Fee ($3)		TRC 542 403		1100-341-10-061-000-0-000	814.94
Child Safety ($20-$25)		CCP Art. 102 014 (e)		1100-341-10-060-011-0-000	329.16 40.00
Failure to Appear ($4)		TRC 706 006/TRC 706 007(d)(2)		1100-341-10-060-012-0-000	-
Scofflaw Fee ($20)		TRC 502 010(a)		1100-341-10-140-049-0-000	4,636.57
Truancy Prevention and Diversion Fund ($1)		CCP Art. 102 015		1100-341-10-060-013-0-000	389.23
STATE COURT COSTS AND FEES:					
Criminal Justice Planning Fund C.C.P. ($5)		CCP Art. 102 051		1100-207-20-000-003-0-000	-
Breath Alcohol Testing Fund ($30)		CCP Art. 102 016		1100-207-20-000-006-0-000	-
State General Revenue Fund ($2.50)		CCP Art. 102 015		1100-207-20-000-010-0-000	-
Law Enforcement Education Fund (____$1,____$1.50,____$3.50)		Govt. Code Sec. 415.002		1100-207-20-000-011-0-000	-
Operators and Chauffeurs License Fund ($75)		TRC 601.192		1100-207-20-000-031-0-000	-
Time Payment - @50% OF $25.00 ($12.50)		LGC 133 103 (b)		1100-207-20-000-005-0-000	167.86
Juvenile Crime and Delinquency Fund (____$ 25, ____$ 50)		CCP Art. 102 075(m)		1100-207-20-000-007-0-000	4.50
Comprehensive Rehabilitation Fund ($5)		CCP Art. 102 082		1100-207-20-000-008-0-000	-
Fugitive Apprehension Fund ($5)		CCP Art. 102 019 (a) 2		1100-207-20-000-009-0-000	60.00
Consolidated Court Costs Fund ($40)		CCP 102 075 (a) 3/ LGC 133 102		1100-207-20-000-015-0-000	19,017.11
Compensation Victims Of Crime Fund (____$3, ____$5, ____$15, ____$35)		CCP Art. 56 55 (2) & (3)		1100-207-20-000-017-0-000	180.00
Judicial & Court Personnel Training Fund (____$1, ____$2)		Govt. Code Sec. 56.001 (b)		1100-207-20-000-027-0-000	23.00
Correctional Managment Institute of Texas Fund ($.50)	8	CCP Art. 102 075		1100-207-20-000-029-0-000	3.50
Indigent Legal Services Fee-JP ($6)	53	Govt. Code Sec. 101.141(2)-(3)		1100-207-20-000-004-0-000	318.00
State Traffic Fee- Subtitle C ($30)		TRC Sec 542.4031		1100-207-20-000-035-0-000	7,939.42
Jury Service Fee ($4)		CCP Art. 102.0045		1100-207-20-000-053-0-000	1,969.36
Support of Judiciary Fund ($5.40)		LGC 133 105		1100-207-20-000-054-0-000	2,511.60
Birth Certificate Fee ($1.80)	0	HSC 191.022(f)		1100-207-20-000-039-0-000	-
Defensive Driving Record Fee ($12)		CCP Art. 45.0511 (c-1)		1100-207-20-000-057-0-000	-
Indigent Defense Representation Fund ($2)		LGC 133.107/GC 102.023		1100-207-20-000-059-0-000	922.68
Moving Violation Fee ($0.10)		CCP Art. 102.022.GC		1100-207-20-000-061-0-000	33.48
Safety Seat Violation Fee ($0.15) (on or before September 26, 2013)		TRC 545.412 (b-1)		1100-207-20-000-062-0-000	0.15
Failure to Appear ($20)		TRC 706 006/TRC 706 007(d)(2)		1100-207-20-000-066-0-000	-
Electronic Filing Fee - Civil ($10)		GC 101.141/GC 51.851		1100-207-20-000-070-0-000	530.00
Truancy Prevention and Diversion Fund ($1)		CCP Art. 102.015		1100-207-20-000-073-0-000	391.23
Texas Home Visiting Program Contribution ($5)		HSC 191.0048/LGC 819.008(c)		1100-207-20-000-074-0-000	-
ARREST/WARRANT FEES: STATE		CCP Art. 102.011			
DPS (_____$3,_____$5,_____$35,_____$50)				1100-207-20-000-019-0-000	1,971.98
TABC (_____$3,_____$5,_____$35,_____$50)				1100-207-20-000-020-0-000	5.00
PKWL (_____$3,_____$5,_____$35,_____$50)				1100-207-20-000-021-0-000	15.00
UTPA (_____$3,_____$5,_____$35,_____$50)				1100-207-20-000-022-0-000	-
ARREST/WARRANT/SERVICE FEES: COUNTY		LGC 118.131			
Sheriff Fees:				1100-342-10-060-001-0-000	155.00
Constable Fees:					
Precinct #1				1100-342-10-291-000-0-000	12,965.85
Precinct #2				1100-342-10-292-000-0-000	-
Precinct #3				1100-342-10-293-000-0-000	-
Precinct #4				1100-342-10-294-000-0-000	-
Precinct #5				1100-342-10-295-000-0-000	-
District Attorney Fees				1100-341-10-060-007-0-000	-
Tax Assessor Fraud Investigators Fees				1100-342-10-060-002-0-000	-
School District Arrest Fee				1100-342-10-060-003-0-000	15.00
Fire Marshal Fee				1100-342-20-060-001-0-000	-
Due to Others					
Warrant Fees-Out of County Service Fees DTO Law Enforcement Agencies		CCP Art. 102.011 (a) 2 (A)		1100-207-30-000-003-0-000	-
Refund - Overpayments				1100-202-00-000-007-0-000	60.00
Due to Others				1100-202-00-000-007-0-000	-
Restitution				1100-202-00-000-007-0-000	-
Failure to Appear- OmniBase ($6)		TRC 706 006/TRC 706 007(d)(2)		1100-202-00-000-019-0-000	-
Delinquent Attorney Fee				1100-202-00-000-004-0-000	-
Justice Fees (Local Fees)				1100-341-10-060-001-0-000	1,423.25
Small Claims Court Filing Fee ($25)		LGC 118.121/118.122	-		
Debt Claim Fee (Justice Court Filing Fee) ($25)		LGC 118.121/118.122	1,325.00		
Landlord & Tenant Eviction Filing Fee (Forcible Entry & Detainer Court) ($25)		LGC 118.121/118.122	-		
Transcript Fees ($10)		LGC 118.121/118.123 (b)			
Abstract Fees ($5)		LGC 118.121/118.123 (c)	70.00		
Autopsy Fees					
Writ Filing Fee ($5 per page)		LGC 118.121/118.123 (d)	25.00		
Issuing other Document ($1 1st pg, .25 for each addt'l pg)		LGC 118.121/118.123 (e)	3.25		
Certified Copies of Court Papers ($2 1st pg, .25 for each addt'l pg)		LGC 118.121	-		
Probable Cause Tow Hearing Fee ($20)		LGC 101.141 (a-4	-		
Birth Certificates ($22 each)		HSC 191.0045 (3)(J)		1100-341-10-060-001-0-000	-
Death Certificates ($20 each, each addt'l $3)		HSC 191.0045 (3)(J)		1100-341-10-060-001-0-000	-
Preservation of Vital Statistics Fee ($1 each)		HSC Sec 191.0045(h)		1100-341-10-060-008-0-000	-
Jury Fees (Civil $22, Criminal $3)		Rules of Civil Proc., Rule 504.1(b) CCP 102.004		1100-341-10-060-006-0-000	-
				TOTAL AMOUNT DUE TO THE COUNTY TREASURER:	$ 105,775.40

HIDALGO COUNTY AUDITOR'S OFFICE
APPROVED BY: [illegible]
DATE: 04/20/17

RECEIVED
MAR 20 2017

THIS REPORT IS DUE IN THE OFFICE OF THE COUNTY AUDITOR BEFORE THE FIFTEENTH DAY OF THE FOLLOWING MONTH (LGC § 114.001)

Justice of the Peace Gilberto Saenz
Schedule of Adjustments
For the Month Ended February 28, 2017

Receipt Number	Case Number	Party	Date	Offense	Offns Date	Disposition	CCC	CHS	CHSJP	CMIT	CO	CONST3	COPY1	COPY2	CSS	CVCA	DPS	FA	IDRF	JCD	JCPT	JCTF	JSF	LTF	MCWV	MVF	SCDF	SIFC	SIFS	STF	SVSO	TP	TPCO	TPDC	TPDS	TPST	UTFC	WARr	WFCONS	Total
Based on Offense Type, UTFC should not have been assessed																																									
JP11-2017-00508	T02 14924GS	ESPARZA, YOLANDA G	2/7/2017	Display Exp Registration	1/28/2002	2/7/2017	17.00	3	-	0.5	128.00	-	-	-	-	15	5.00	5	-	0.50	2	4.00	-	2.00	-	-	20.00	-	-	-	-	-	-	-	-	-	3.00	50	-	255
Based on Offense Type & Date, CCC assessed incorrectly, CVCA, FA, JCD, JCPT should not have been assessed, IDRF, JSF, MVF, SIFC, STFS, TPDC, TPDS, JCTF should have been assessed.																																								
JP11 2017 00886	T14 2949GS	JUAREZ, MERYLEE	2/24/2017	No DL (when Unlic)	1/10/2014	2/24/2017	17.00	3	-	-	158.85	-	-	-	-	15	5.00	5	-	0.25	2	-	-	2.00	-	-	20.00	-	-	-	-	-	-	-	-	-	-	50	-	278.1
Based on Offense Type & Date, CMIT should not have been assessed, LTF should have been assessed.																																								
JP11 2017-00848	T05-1895GS	ZUNIGA, ADAN	2/24/2017	Failure to Display LP	6/15/2005	7/12/2017	40.00	3	-	0.5	126.50	-	-	-	-	-	5.00	-	-	-	-	4.00	-	-	-	-	20.00	-	-	-	-	-	-	-	-	-	-	50	-	249
Based on Offense Type & Statute 621.506 Subsection (b) MCWV should not have been assessed.																																								
JP11 2017 00835	T14 5919GS	VILLAFUERTE, BONIFAC	2/23/2017	Over Gross Weight (2 5 54)	7/23/2014	2/23/2017	40.00	3	1.00	-	74.00	-	-	-	-	-	5.00	-	2.00	-	-	4.00	4.00	2.00	34.00	-	20.00	0.60	5.40	-	-	-	-	1.00	1.00	-	-	50	-	287
Based on Offense Type LSS, MVF should not have been assessed																																								
JP11 2017 00902	11 102776-TR	ALANIZ, BRANDON BRA	2/24/2017	Child (4-14) Ride no safety belt	2/28/2011	2/24/2017	40.00	3	1.00	-	12.50	-	-	-	0.15	-	5.00	-	2.00	-	-	4.00	4.00	2.00	-	0.10	20.00	0.60	5.40	30.00	12.50	-	-	-	-	-	3.00	-	50	195.3
Based on Number of Payments, LTF has been under assessed.																																								
JP11 2017 00813	T13 8180GS	SILVA, VIRIDIANA	2/23/2017	Child (4-14) Ride no safety belt	########	2/23/2017	23.34	2	0.59	-	12.55	-	-	-	-	-	2.91	-	1.17	-	-	2.34	2.34	1.17	-	-	11.67	0.35	3.15	17.49	12.55	2.5	10	-	-	12.50	1.74	25	-	145.1
JP11 2017 00894	T15 2730GS	SALINAS, ANA MARIA	2/24/2017	Safety Seat Syst, Child Pass <8	4/18/2015	5/18/2015	16.49	1	0.41	-	12.50	-	-	-	-	-	2.06	-	0.83	-	-	1.64	1.65	0.82	-	0.05	20.00	0.25	2.23	12.37	12.50	2.5	10	0.42	0.42	12.50	1.23	-	-	112.1
Based on Offense, CCI, SVSO should be split correctly.																																								
JP11 2017 00580	T14 5588GS	MORENO, NORMA ALI	2/10/2017	Safety Seat Syst, Child Pass <8	8/18/2014	2/10/2017	40.00	3	1.00	-	12.40	-	-	-	-	-	5.00	-	2.00	-	-	4.00	4.00	2.00	-	0.10	20.00	0.60	5.40	30.00	12.50	-	-	1.00	1.00	-	3.00	50	-	197
Based on Offense, CCC should have been assessed.																																								
JP11 2017 00696	T15 1720GS	HUERTA, MIGUEL	2/17/2017	Allow Child Ride no Safety Belt	2/5/2015	2/17/2017	-	3	1.00	-	32.57	5.00	-	-	-	-	-	-	2.00	-	-	4.00	4.00	2.00	-	-	20.00	0.60	5.40	30.00	32.58	-	-	1.00	1.00	-	3.00	50	-	197.2

Receipt Number	Case Number	Party	Date	Citation Number	Disposition Date	CCC	CHS	CHSJP	CMIT	CO	CONST	COPY1	COPY2	CSS	CVCA	DPS	FA	IDRF	JCD	JCPT	JCTF	JSF	LTF	MCWV	MVF	SCDF	SIFC	SIFS	STF	SVSO	TP	TPCC	TPDC	TPDS	TPST	UTFC	WARr	WFCONS	Total
Remainder, charges for capias first page $1.00, $0.25 for each additional page.																																								
JP11 2017-00660	SC17-0101-J1	LOPEZ, BELINDA	2/16/2017			-	-	-	-	-	-	0.75	0.25	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1

JUSTICE OF THE PEACE
MONTHLY FINES AND FEES COLLECTED
FOR THE MONTH OF: March-17

Judge: GILBERTO SAENZ
Precinct No. 1 **Place No.** 1

PBC

City: WESLACO, TX
Hidalgo County, Texas

Part I: RECAP OF AMOUNT PAYABLE TO THE COUNTY TREASURER

TOTAL CASH COLLECTED	(Receipts #s) ~~JP11-2017-00999~~ 999 THRU ~~JP11-2017-01659~~ 1659		$ ~~112,481.95~~ 112,313.95
LESS:	COST ON DEPOSIT		-
ADD:	COST ON DEPOSIT LIQUIDATED		-
	AMOUNT OWED TO COUNTY (Should Match Amt in Part III)		$ ~~112,481.95~~ 112,313.95
	Less: Total amount of remittances to County Treasurer (From Part II)		~~112,513.95~~ 112,725.95
	Total funds due to County Treasurer (Overtransfer Made to Co Treas.)		$ ~~(32.00)~~ (412.00)

Part II: REMITTANCES MADE TO THE COUNTY TREASURER

Description	AMOUNT	Comment
Total Collections for the Month (See Schedule of Receipts & Deposits)	$ 112,313.95	
Add: Previous Month's Bond Overtransfer	412.00	
Add: HCSO Monthly "D" Collections Report	~~$200.00~~	
Total Remittances Made to County Treasurer	112,725.95	
	$ ~~112,513.95~~	

PREPARED BY: _____ DATE: 4/7/17

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

HIDALGO COUNTY AUDITOR'S OFFICE
APPROVED BY: _____
DATE: 4/27/17

_____ 4/7/17
JUSTICE OF THE PEACE DATE

RECEIVED
APR 10 2017
Hidalgo County
Auditor's Office

JUSTICE OF THE PEACE
MONTHLY FINES AND FEES COLLECTED
FOR THE MONTH OF: March-17

Judge: GILBERTO SAENZ
Precinct No. 1 Place No. 1

PBC

City: WESLACO, TEXAS
Hidalgo County, Texas

Part III SUMMARY OF COLLECTIONS PAYABLE TO THE COUNTY TREASURER

Name of Fine, Fee, Court Cost	# Issued Filed	Statute Reference	Detail of Amt Collected	GL Acct No.	Amt. Collected	
FINES:						
County Fines (Local Fine)		LGC 113 004, PC 12.23		1200-351-10-061-000-0-000	$ 40,825.61 ~~40,872.04~~	M X1
Texas Parks & Wildlife 85% Fine (State Fine)		TPWC 12.107		1100-207-20-000-012-0-000	930.45	M
No Safety Belt 50% Fine (State Fine)		TRC 545 412, 545 413 (j)		1100-207-20-000-028-0-000	748.86 ~~487.46~~	M
Gross Weight 50% Fine (State Fine)		TRC Sec 621 506 (g)		1100-207-20-000-013-0-000	-	
School District 50% Fines		Educ Code § 25 093 (d) 1 (A)		1100-207-30-000-004-0-000	157.55	M
LOCAL COURT COSTS AND FEES:						
Courthouse Security Adm. Fee($3)		C C P Art. 102 017 (b)		1241-341-10-060-001-0-000	1,591.64 ~~1,504.61~~	M X1
Courthouse Security Fund JP ($1)		C C P Art. 102 017		1245-341-10-061-000-0-000	512.42 ~~513.42~~	M X1
Justice Court Technology Fund ($4)		C C P Art. 102 0173		1242-341-10-060-000-0-000	2,097.52	M X1
Time Payment - @40% OF $25.00 ($10.00)		LGC 133 103 (d)		1100-341-10-060-001-0-000	125.86	M
Time Payment - @ 10% of $25.00 ($2 50)		LGC 133 103 (e)		1100-341-10-060-002-0-000	31.47	M
Administrative Local Transaction Fee ($2)		C C P. Art. 102.072		1100-341-10-060-003-0-000	1,094.76 ~~1,096.76~~	M
Motor Vehicle Adm. Fee ($10-$20) (Dismissed Fee for Exp. DL, Exp Insp Cert, Exp Mv Reg.)		TRC Sec 548 605, 521 026, 502 407		1100-341-10-060-004-0-000	120.00	M
Teen Court Program Adm. Fee (Up to $10 00)		C C P Art. 45 052 (e)		1100-341-10-060-005-0-000	-	
Special Fees				1100-341-10-061-000-0-000	2,434.80	M
Deferred Disposition		C C P Art. 45 051	2,434 80			M
Administrative Fee - "Drivers Safety Course" ($10)		C C P. Art. 45 0511(f)	-			
Support of Judiciary Fund ($ 60)		LGC 133 105		1100-341-10-060-009-0-000	306.83	M
Traffic Fee ($3)		T R C. 542 403		1100-341-10-061-000-0-000	894.96 ~~897.96~~	M
Child Safety ($20-$25)		C C P. Art. 102 014 (e)		1100-341-10-060-011-0-000	75.27 -	M
Failure to Appear ($4)		TRC 706 006/TRC 706 007(d)(2)		1100-341-10-060-012-0-000	-	M
Scofflaw Fee ($20)		TRC 502 010(a)		1100-341-10-140-049-0-000	5,322.32	M
Truancy Prevention and Diversion Fund ($1)		C C P Art. 102 015		1100-341-10-060-013-0-000	424.22	M
STATE COURT COSTS AND FEES:						
Criminal Justice Planning Fund C C P. ($5)		C C P Art. 102 051		1100-207-20-000-003-0-000	-	M
Breath Alcohol Testing Fund ($30)		C C P Art. 102 016		1100-207-20-000-006-0-000	-	M
State General Revenue Fund ($2 50)		C C P Art. 102 015		1100-207-20-000-010-0-000	-	M
Law Enforcement Education Fund (_____$1, _____$1 50, _____$3 50)		Govt. Code Sec. 415 082		1100-207-20-000-011-0-000	-	M
Operators and Chauffeurs License Fund ($75)		T R C. 601 192		1100-207-20-000-031-0-000	-	M
Time Payment - @50% OF $25.00 ($12 50)		LGC 133.103 (h)		1100-207-20-000-005-0-000	157.33	M
Juvenile Crime and Delinquency Fund (____$ 25, ____$ 50)		C C P. Art. 102 075(m)		1100-207-20-000-007-0-000	4.05 ~~4.50~~	M
Comprehensive Rehabilitation Fund ($5)		C C P Art. 102 082		1100-207-20-000-008-0-000	-	M
Fugitive Apprehension Fund ($5)		C C P. Art. 102 019 (a) 2		1100-207-20-000-009-0-000	55.93 ~~60.93~~	M
Consolidated Court Costs Fund ($40)		CCP 102 075 (a) 3/LGC 133 102		1100-207-20-000-015-0-000	20,805.61 ~~20,862.61~~	M
Compensation Victims Of Crime Fund (____$3, ____$5, ____$15, ____$35)		C C P Art. 56 35 (2) & (3)		1100-207-20-000-017-0-000	167.75 ~~182.28~~	M
Judicial & Court Personnel Training Fund (____$1, ____$2)		Govt. Code Sec. 56 001 (b)		1100-207-20-000-027-0-000	20.37 ~~22.37~~	M
Correctional Managment Institute of Texas Fund ($ 50)		CCP Art. 102 075		1100-207-20-000-029-0-000	2.00 ~~2.50~~	M
Indigent Legal Services Fee-JP ($6)	6724	Govt. Code Sec. 80.143(2) (D)		1100-207-20-000-004-0-000	403.46	M
State Traffic Fee- Subtitle C ($30)		TRC Sec 542 4031		1100-207-20-000-035-0-000	8,734.34 ~~8,761.34~~	M
Jury Service Fee ($4)		C C P Art. 102 0045		1100-207-20-000-053-0-000	2,045.52	M
Support of Judiciary Fund ($5.40)		LGC 133 105		1100-207-20-000-054-0-000	2,739.32	M
Birth Certificate Fee ($1 80)	0	HSC 191 022(f)		1100-207-20-000-039-0-000	-	M
Defensive Driving Record Fee ($12)		C C P Art. 45 0511 (c-1)		1100-207-20-000-057-0-000	-	M
Indigent Defense Representation Fund ($2)		LGC 133 107/GC 102 023		1100-207-20-000-059-0-000	1,000.61	M
Moving Violation Fee ($0 10)		C C P Art 102 022 GC		1100-207-20-000-061-0-000	36.26	M
Safety Seat Violation Fee ($0 15) (on or before September 28, 2011)		TRC 545 412 (b-1)		1100-207-20-000-062-0-000	0.45 330.09	M
Failure to Appear ($20)		TRC 706 006/TRC 706 007(d)(2)		1100-207-20-000-066-0-000	-	M
Electronic Filing Fee - Civil ($10)		GC 101.1411/GC 51 851		1100-207-20-000-070-0-000	672.44	M
Truancy Prevention and Diversion Fund ($1)		C C P Art. 102 015		1100-207-20-000-073-0-000	428.22	M
Texas Home Visiting Program Contribution ($5)		HSC 191 0048/LGC 118 018 (c)		1100-207-20-000-074-0-000	-	M
ARREST /WARRANT FEES: STATE		C C P Art. 102 011				
D P S. (_____$3, _____$5, _____$35, _____$50)				1100-207-20-000-019-0-000	2,269 84 ~~2,274.84~~	M
T A B C. (_____$3, _____$5, _____$35, _____$50)				1100-207-20-000-020-0-000	-	M
P K W L. (_____$3, _____$5, _____$35, _____$50)				1100-207-20-000-021-0-000	70.00	M
U T P A. (_____$3 _____$5, _____$35, _____$50)				1100-207-20-000-022-0-000	-	M
ARREST /WARRANT/SERVICE FEES: COUNTY		LGC 118 131				
Sheriff Fees:				1100-342-10-060-001-0-000	155.93	M
Constable Fees:						
Precinct #1				1100-342-10-291-000-0-000	12,949.85	M
Precinct #2				1100-342-10-292-000-0-000	-	M
Precinct #3				1100-342-10-293-000-0-000	-	M
Precinct #4				1100-342-10-294-000-0-000	-	M
Precinct #5				1100-342-10-295-000-0-000	-	M
District Attorney Fees				1100-341-10-060-007-0-000	-	M
Tax Assessor Fraud Investigators Fees				1100-342-10-060-002-0-000	-	M
School District Arrest Fee				1100-342-10-060-003-0-000	10.00	M
Fire Marshal Fee				1100-342-20-060-001-0-000	-	M
Due to Others						
Warrant Fees/Out of County Service Fees DTO: Law Enforcement Agencies		C C P Art. 102 011 (a) 2 (A)		1100-207-30-000-003-0-000	-	
Refund - Overpayments				1100-202-00-000-007-0-000	7.90 ~~67.90~~	M X3-1
Due to Others				1100-202-00-000-007-0-000	60.00 -	M X3-2
Restitution				1100-202-00-000-007-0-000	-	
Failure to Appear- OmniBase ($6)		TRC 706 006/TRC 706 007(d)(2)		1100-202-00-000-019-0-000	-	
Delinquent Attorney Fee				1100-202-00-000-004-0-000	-	
Justice Fees (Local Fees)				1100-341-10-060-001-0-000	1,816.60	M
Small Claims Court Filing Fee ($25)		LGC 118.121/118 122	-			M
Debt Claim Fee (Justice Court Filing Fee) ($25)		LGC 118.121/118 122	1,681.10			M
Landlord & Tenant Eviction Filing Fee (Forcible Entry & Detainer Court) ($25)		LGC 118.121/118 122	-			M
Transcript Fees ($10)		LGC 118 121/118 123 (b)				M
Abstract Fees ($5)		LGC 118 121/118 123 (c)	85 00			M
Autopsy Fees						
Writ Filing Fee ($5 per page)		LGC 118 121/118 123 (d)	40 00			M
Issuing other Document ($1 1st pg, 25 for each addl' pg)		LGC 118 121/118 123 (e)	3.50 ~~4.50~~			M
Certified Copies of Court Papers ($2 1st pg, 25 for each addl' pg)		LGC 118 121	2.00 -			M
Probable Cause Tow Hearing Fee ($20)		LGC 101 141 (a)4	-			M
Birth Certificates ($22 each)		HSC 191 0045 (3)(d)		1100-341-10-060-001-0-000	-	
Death Certificates ($20 each, each addl'l $3)		HSC 191 0045 (3)(d)		1100-341-10-060-001-0-000	-	
Preservation of Vital Statistics Fee ($1 each)		HSC Sec 193 0045(h)		1100-341-10-060-008-0-000	-	
Jury Fees (Civil $22, Criminal $3)		Rules of Civil Proc , Rule 504 1(b)/ CCP 102 004		1100-341-10-060-006-0-000	-	
				TOTAL AMOUNT DUE TO THE COUNTY TREASURER:	$ 112,313.45 ~~113,481.95~~	X1, X2

HIDALGO COUNTY AUDITOR'S OFFICE
APPROVED BY:
DATE: 04/21/17

RECEIVED
APR 10 2017
Hidalgo County
Auditor's Office

THIS REPORT IS DUE IN THE OFFICE OF THE COUNTY AUDITOR BEFORE THE FIFTEENTH DAY OF THE FOLLOWING MONTH (LGC § 113.051)

X3

Justice of the Peace Gilberto Saenz
Schedule of Adjustments
For the Month Ended March 31, 2017

Pursuant to Attorney General Opinion GA 147, 2004, payments must be allocated to court costs and fees first (both state & local) then to fines. If the monies do not cover all of the costs, then the monies must be allocated to court costs and fees on a pro rata basis. Please ensure that all fees are properly assessed and prorated, if needed. In addition, LTF should be assessed.

Receipt Number	Case Number	Party	Offense	Offns Date	Date	CCC	CHS	CHSUP	CO	CONST	CRF	CSS	CVCA	DPS	DPSF	FA	IDW	JCD	JCPT	JCTF	JVF	LTF	MVF	SCHD	SCOF	SFC	SMS	SO	STF	SVSO	TP	TPCO	TPDC	TPDS	TPSF	TPW	TPWF	TPWFr	TPWr	UTFC	WARr	WFCONST	TOTAL
JP11 2017 01540	TD4 355565	Salinas, Jaime	Speeding (PH1) 46/65	3/19/2017	3/26/2017	4 15	0 53	-	179 75				2 78	-	-	0 93	-	0 05	0 37	-	-	-	-	-	-	3 7	-	-	0 93	-	-	-	-	-	-	-	-	-	-	-	0 56	9 75	-	202 00

SFC ($50 601 & SMS ($2 40) are over assessed and made sure that County Fine 15% and TPWF 85% are split correctly.

JP11 2017 01013	CR17 C89xx,5	CANTU, MANUEL	No Driving Lic (Rev)	7/12/2017	8/1/2017	40	3 00	1 00	-	-	-	-	-	-	-	3	-	-	-	4	4	2	-	-	20 0	0 60	5 40	-	-	-	-	-	-	-	5	102 00	-	-	-	-	-	189 00

Based on disposition date, TF should be assessed. In addition, LTF $2 should be assessed

JP11 2017 01705	CR13 1727x5	ZERTUCHE, JOSE ANTONIO, Jr	No Retail Instr Lic (Rev)	12/8/2013	3/9/2017	-	-	-	10 05	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	20 0	-	-	-	-	-	2 5	10	-	-	12 5	-	96 95	-	-	-	50 00	-	162 00

Pursuant to Attorney General Opinion GA 147, 2004, payments must be allocated to court costs and fees first (both state & local) then to fines. If the monies do not cover all of the costs, then the monies must be allocated to court costs and fees on a pro rata basis. Please ensure that all fees are properly assessed and prorated, if needed. In addition, SCOF should be assessed.

JP11 2017 01058	CR17 [illegible]	ESPINOSA, [illegible]	Mistreating Saver Sfty Dg Cmt	9/18/2016	3/2/2017	-	-	-	16 20	-	-	-	-	-	-	-	-	-	-	-	-	2	-	-	-	-	-	-	-	2 5	10	-	-	12 5	-	-	91 8	-	-	50 00	-	185 00

County Fine 15% and TPWF 85% should be split correctly.

JP11 2017 01512	CR17 [illegible]	MARTINEZ, GUILLERMO	No Hunters Education	10/1/2016	3/27/2017	40	3 00	1 00	-	-	-	-	-	-	-	2	-	-	-	4	4	2	-	-	20 0	0 60	5 40	-	-	-	-	-	1 00	1 00	-	-	-	100 0	5	-	-	50 00	-	189 00

CSS and MVF should not have been assessed.

JP11 2017 01760	TD1 296x5	BALLESTA, ELIZABETH BAZAN GARZA, NAZELLY	Child<18 not Restrained SB	5/11/2011	3/13/2017	40	3 00	1 00	17 50	-	-	0 15	5	-	-	2	-	-	-	4	4	2	0 1	-	20 0	0 60	5 40	-	30 00	12 50	-	-	-	-	-	-	-	-	-	-	3 00	50 00	-	195 25
JP11 2017 01616	TD1 288x5	COMPIAN	Child<18 not Restrained SB	5/12/2011	3/20/2017	40	3 00	1 00	12 41	-	-	0 15	5	-	-	2	-	-	-	4	4	2	0 1	-	20 0	0 60	5 40	-	30 00	12 42	-	-	-	-	-	-	-	-	-	-	3 00	50 00	-	195 83

CSS and MVF should not have been assessed. SVSO should be split correctly.

JP11 2017 01588	TD7 268x5	CHAPMAN, IRENE ALEJANDRA	Child<18 not Restrained SB	4/29/2012	3/29/2017	40	3 00	1 00	12 29	-	-	0 15	5	-	-	2	-	-	-	4	4	2	0 1	-	20 0	0 60	5 40	-	30 00	12 46	-	-	-	-	-	-	-	-	-	-	3 00	50 00	-	195 00

Based on offense, MVF should have been assessed.

JP11 2017 01027	CR17 C516 311	LEZAMA, ANNA MARIA	Unrestrained Child <8 1st	1/31/2017	3/1/2017	40	3 00	1 00	25 00	-	25	-	-	-	5 0	-	2	-	-	4	4	2	-	-	-	0 60	5 40	-	30 00	-	-	-	1 00	1 00	-	-	-	-	-	-	3 00	-	-	152 00

1TF $2 is under assessed.

JP11 2017 01047	TD7 112x5	CANO, DANIEL	Unrestrained Child <8	4/3/2017	3/3/2017	12 6	0 94	0 32	50 00	-	-	-	1 57	-	-	-	-	-	-	1 26	1 26	0 63	-	-	20 0	0 19	1 06	-	9 45	50 00	-	-	-	-	-	-	-	-	-	-	0 94	-	15 76	166 00

Based on offense, CCJ 50% and SVSO 50% should be split correctly.

JP11 2017 01174	TD4 284x5	CAVAZOS, NORMA GARZA	Safety Seat Sys, Child Pass <8	2/26/2014	3/[illegible]/2017	40	3 00	1 00	12 40	5	-	-	-	-	-	2	-	-	-	4	4	2	0 1	-	20 0	0 60	5 40	-	30 00	12 50	-	-	1 00	1 00	-	-	-	-	-	-	1 00	50 00	-	197 00
JP11 2017 01146	TD6 566x5	CRUZ GARCIA, MERIBERTO	Safety Seat Sys, Child Pass <8	7/26/2016	3/13/2017	40	3 00	1 00	12 40	-	-	-	5	-	-	2	-	-	-	4	4	2	0 1	-	20 0	0 60	5 40	-	30 00	12 50	-	-	1 00	1 00	-	-	-	-	-	-	1 00	50 00	-	197 00

Based on offense, MVF should not be assessed

JP11 2017 01385	TD3 626x5	ZUÑIGA, IRENE LOPEZ	Unrestrained Child 4 14	11/21/2013	3/8/2017	40	3 00	1 00	12 50	-	-	-	5	-	-	2	-	-	-	4	4	2	0 1	-	20 0	0 60	5 40	-	30 00	12 50	-	-	-	-	-	-	-	-	-	-	3 00	-	50 00	195 10

JP11 2017 01274	TD7 125x5	AGUILAR CISNEROS, CARLOS	>15 hrs Driving	2/21/2012	3/9/2017	40	3 00	1 00	102 00	-	-	-	-	-	5 0	2	-	-	-	4	4	2	-	-	-	0 60	5 40	-	-	-	-	-	1 00	1 00	-	-	-	-	-	-	-	-	-	171 00

Based on disposition date, TF should have been assessed.

JP11 2017 01455	CR13 387x5	CASTRO, CHRISTINA	Failure to Attend School Parnt Contr	1/29/2013	3/22/2017	-	-	-	41 05	-	-	-	-	-	-	-	-	-	-	-	-	-	41 05	20 0	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	102 10

Disposition date needs to be entered, assess TF if needed.

JP11 2017 01515	CR13 [illegible]	PEREZ, [illegible]	Rude Conv Unflagging	2/8/2017	3/27/2017	40	3 00	1 00	16 20	-	-	-	-	-	-	2	-	-	-	4	4	2	-	-	-	0 60	5 40	-	-	-	-	-	1 00	1 00	-	-	-	91 8	5	-	-	-	-	177 00

TPDC $1 & TPDS $1 should be split correctly.

JP11 2017 01017	TD6 095x5	CANTU, ANABEL	Speeding (PH1) 80/65	1/2/2014	3/1/2017	40	3 00	1 00	119 90	-	-	-	5	-	-	2	-	-	-	4	4	2	0 1	-	20 0	0 60	5 40	-	30 00	-	-	-	-	2 00	-	-	-	-	-	-	1 00	50 00	-	292 00
JP11 2017 01045	TD6 095xx,5	CANO, DANIEL	No Safety Belt	1/12/2014	3/17/2017	40	3 00	1 00	94 00	-	-	-	5	-	-	2	-	-	-	4	4	2	-	-	20 0	0 60	5 40	-	30 00	-	-	-	-	2 00	-	-	-	-	-	-	1 00	50 00	-	272 00

Based on offense, UTF should not be assessed. In addition, disposition date should be entered.

JP11 2017 01186	TD7 [illegible]	ALEJANDRE, ANALLELI	Unrestrained Barricade/Warning Device	2/2/2017	3/8/2017	40	3 00	1 00	-	5 00	-	-	-	-	-	2	-	-	-	4	4	2	0 1	-	-	0 60	5 40	-	30 00	-	-	-	1 00	1 00	-	-	-	100	-	-	-	-	-	162 00

Based on appear by date, SCOF should have been assessed.

JP11 2017 01081	TD3 402x5	CASTILLO, JULIAN ALBERTO	Speeding >10%	9/29/2016	3/1/2017	0 87	0 06	0 02	99 00	-	-	-	-	-	0 1	-	0 04	-	-	0 08	0 08	2	-	-	-	0 00	0 11	-	0 64	-	2 5	10	0 02	0 02	12 5	-	-	-	-	-	0 06	50 00	-	118 50

Pursuant to Parks and Wildlife Code, Chapter 12, Sec. 12 406 a fine of not less than $25 nor more than $500 shall be assessed

JP11 2017 01056	[illegible]	SALINAS, ALEJANDRO	No Driving Lic (Rev)	9/26/2013	3/2/2017	-	-	-	-	-	-	-	-	-	-	-	-	-	-	4 00	4 00	2 00	-	-	-	0 60	5 40	-	-	-	-	-	-	-	-	-	5 00	-	-	-	-	-	67 00

Justice of the Peace Gilberto Saenz
Precinct 1, Place 1
Schedule of Bonds on Deposit
As of March 31, 2017

Year	Receipt Date	Docket No.	Receipt No.	Bond Amount
2016				
	5/24/2016		JP11-2016-03170	245.00
	6/27/2016	CRNT16-0245-J11		167.00
		Total		412.00

Exhibit B

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 Jesus E. Morales
Hidalgo County Justice of the Peace Pct. 1, Pl. 2
1902 Joe Stephens, Suite 302
Weslaco, Texas 78596

Re: Review of *Monthly Fines and Fees Report* and Supporting Documentation
For the months of January 2017 through March 2017

Dear Judge Morales:

We have conducted a limited scope review of the *Monthly Fines and Fees Report* (*Monthly Report*) and supporting documentation for the months of January 2017 through March 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 fines, fees, and court costs collected were properly accounted and reported.

Scope:
The scope of our review was limited to collections reported by your office on the *Monthly Report* for the months of January 2017 through 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 fines, fees, and court cost statutes, the *Monthly Report,* and fee schedules. The following procedures were performed:

- Reviewed the submittal date of the *Monthly Report* to the County Auditor's Office to determine if the report and supporting documentation were received within 5 days after the last day of the month pursuant to Local Government Code §114.001 (b).
- Verified the signature on the *Monthly Report* to ensure that the report was signed by an authorized signatory as documented on the "Authorized Signatories Form."
- Verified the mathematical accuracy of the *Monthly Report* by footing and cross-footing the report.
- Reviewed 100% of receipts with an offense date prior to December 31, 2007 and 10% of randomly selected receipts with an offense date of January 1, 2008 and after to determine if fines, fees, and court costs were allocated and reported in the proper amounts and verified whether any adjustments were made.
- Verified that procedures for voided receipts were properly followed.
- Verified that collections per the *Monthly Report* agreed to: 1.) total receipts issued per *Odyssey's* Receipt Journal Report, 2.) total collections per *Odyssey's* Fee Distribution Reports, 3.) total deposits made with the County Treasurer, and 4.) total deposits posted to *alio's* Undistributed Receipts general ledger account.

HIDALGO COUNTY DISTRICT JUDGES

LUIS M. SINGLETERRY JUDGE, 92ND D.C. | RODOLFO DELGADO JUDGE, 93RD D.C. | J. R. "BOBBY" FLORES JUDGE, 139TH D.C. | ROSE GUERRA REYNA JUDGE, 206TH D.C. | JUAN R. PARTIDA JUDGE, 275TH D.C. | MARIO E. RAMIREZ, JR. JUDGE, 332ND D.C. | NOE GONZALEZ JUDGE, 370TH D.C. OVERSEER | LETICIA LOPEZ JUDGE, 389TH D.C. | L. KENO VASQUEZ JUDGE, 398TH D.C. | ISRAEL RAMON, JR. JUDGE, 430TH D.C. | RENEE R. BETAN JUDGE, 449TH

- Selected all cases in which defendants satisfied outstanding fines, fees, and court costs by making cash payments and serving time at the Hidalgo County jail and randomly selected cases in which defendants satisfied outstanding fines, fees, and court costs by serving time in the Hidalgo County jail to determine if: 1.) the warrant was recalled; 2.) the cash payment and/or jail time credit was applied to the case; 3.) the case was closed; and 4.) the Sheriff's "Discharge" receipt number was referenced on the case.
- Verified the sequence of receipts per the *Monthly Report* agreed to *Odyssey's* Receipt Journal Report. In addition, verified that receipts followed sequential order.
- Compared the Hamer Enterprises' Credit Card Payment Reports to *Odyssey's* Daily Balance Report and *alio's* Undistributed Receipts general ledger account to ensure all credit card transactions were timely receipted by the Justice of the Peace and County Treasurer's Office.
- Reviewed *Cashier's Daily Close-Out Reports* (Close-Out Reports) and County Treasurer receipts to determine if fees collected were properly accounted and deposited with the County Treasurer on a daily basis.
- Reviewed receipts issued, Close-Out Reports, *Schedule of Receipts and Deposits* form, mail logs, Office of Court Administration's "*Official Justice of the Peace Monthly Report*" (OCA Report), and the *Monthly Report*, among other reports, to verify proper completion.
- Verified if cash bonds posted by the defendants who failed to appear before the Justice of the Peace were forfeited (liquidated) by the 10th workday following the date of release from jail.

Conclusion:
Total collections for the months of January 2017 through March 2017 were $38,870.60; $68,107.10; and $75,753.30, respectively. Based on the results of our review, we have concluded that fines, fees, and court costs were generally properly accounted and reported; however, the system of internal controls for the accounting and reporting of fines, fees, and court costs requires improvement as noted in the following observations.

Observation No. 1:
We reviewed a sample of receipts issued during the months of January 2017 through March 2017 (100% of receipts with an offense date of December 31, 2007 and prior and 10% of receipts with an offense date of January 1, 2008 and after) to determine if fines, fees, and court costs collected were properly allocated and reported.

The results of our review revealed that 15 receipts (January 2017-1; February 2017-8; March 2017-6) contained errors in the allocation of fines, fees, and court costs. The Justice of the Peace staff was made aware of the required adjustments (see Exhibit A); however, adjustments have not been completed. In addition, the adjustments for February 2015 (167), March 2015 (1), June 2015 (1), July 2015 (20), August 2015 (59), September 2015 (40), October 2015 (37), November 2015 (21), December 2015 (19), January 2016 (25), February 2016 (48), March 2016 (31), April 2016 (22), May 2016 (19), June 2016 (6), July 2016 (10), August 2016 (4), September 2016 (1), October 2016 (1), November 2016 (6) and December 2016 (2) are still pending to be completed. According to staff, sufficient time is not available to verify that fees, fines, and court costs are applied correctly prior to taking in a payment due to a high volume of customers.

There are numerous statutes that require Justices of the Peace to charge various fines, fees, and court costs for certain services and offenses. Fines, fees, and court costs must be allocated pursuant to State statutes and/or Commissioners Court approval. In addition, the County Auditor's Office requires that adjustments be made within three days of receiving them.

The County may be held liable to the State for failure to properly allocate and report fines, fees, and court costs.

Recommendation:
Management should ensure that all pending adjustments are completed. In addition, management should ensure that fines, fees, and court costs are properly allocated and reported. At a minimum, the following procedures should be implemented:

- Staff should be provided with training regarding the proper allocation of fines, fees, and court costs.
- Staff should review the allocation of fines, fees, and court costs before the official County receipt is issued.
- Access for setting up offense codes with the proper fines, fees, and court costs in *Odyssey* should be limited to staff with adequate knowledge of the applicable allocation.
- Staff should ensure that the proper fines, fees, and court costs allocation, offense date, and judgment date are entered when a case is setup in *Odyssey*.

- Staff should ensure that adjustments are entered into *Odyssey* within three days of receiving them.

Observation No. 2:
Copies of the April 2014 through March 2017 Office of Court Administration "Official Justice of the Peace Monthly Reports" (OCA Reports) have not been filed with the County Auditor's Office. In addition, incorrect copies of the OCA Reports for the months of February 2014 and March 2014 were filed with the County Auditor's Office. According to Justice of the Peace staff, copies of the OCA Reports cannot be generated due to programming errors in *Odyssey*. Assistance from the Information Technology Department has been requested; however, the problem has not been resolved.

Local Government Code §112.002 (a) authorizes the county auditor to prescribe the system of accounting for the county. Local Government Code §112.002 (b) states that "the county auditor may adopt and enforce regulations, not inconsistent with law or with a rule adopted under Section 112.003, that the auditor considers necessary for the speedy and proper collecting, checking, and accounting of the revenues and other funds and fees that belong to the county or to a person for whom a district clerk, district attorney, county officer, or precinct officer has made a collection or for whose use or benefit the officer holds or has received funds." Pursuant to Local Government Code §112.002 (a) and (b), the County Auditor requires the submittal of properly completed reports (i.e., *Monthly Report*, Schedule of Receipts and Deposits, copy of the OCA Report, Cash Disbursement Journal, etc.) for checking and proper accounting of funds collected by the Justice of the Peace Offices.

Failure to ensure that properly completed OCA Reports are filed with the County Auditor's Office may result in improper reporting.

Recommendation:
Management should ensure that properly completed OCA Reports are filed with the County Auditor's Office within five days after the last day of each month. In addition, the continued assistance of the Information Technology Department should be requested until the problem has been resolved.

Observation No. 3:
We noted during our review that 2 cash bonds (T14-2105J12 and T14-2107J12) posted by defendants who failed to appear before the Justice of the Peace were not forfeited (liquidated) by the 10th workday following the date of their release from jail. The bonds were received on December 23, 2015 (2). According to the Court Coordinator, the business process prescribed by the IT Department was unexpectedly modified preventing the Court Coordinator from liquidating the bonds in a timely manner. The IT Department has issued a corrected business process and the Court Coordinator will attempt to forfeit all outstanding bonds.

Code of Criminal Procedure Article 45.044 (a)(2) states, "A justice or judge may enter a judgment of conviction and forfeit a cash bond posted by the defendant in satisfaction of the defendant's fine and cost if the defendant fails to appear according to the terms of the defendant's release." Pursuant to the terms of the cash bond, the defendant must appear before the Justice of the Peace by the 10th workday following the date of their release from jail. If the defendant fails to appear, the Justice of the Peace may declare the cash bond forfeited, enter a judgment of guilty, assess a fine, and apply the cash bond to the payment of the imposed judgment.

Failure to ensure that bonds are liquidated in a timely manner may result in the misuse of County funds.

Recommendation:
Management should ensure that cash bonds are liquidated in a timely manner.

Observation No. 4:
We noted during our review that the January 2017 through March 2017 *Monthly Reports* were submitted to the County Auditor's Office 2, 7, and 2 days after the fifth day following the end of the month, respectively. According to staff, the reports were not submitted in a timely manner due to a limited number of staff and a heavy workload.

Local Government Code §114.001 (b) states, "A monthly report must be filed within five days after the last day of each month." Timely submittal of the *Monthly Report* helps ensure the proper accounting and accurate projection of County revenues.

Failure to ensure that the *Monthly Report* is submitted to the County Auditor's Office within five days after the last day of each month may result in the improper accounting and inaccurate projection of County revenues.

Recommendation:
Management should ensure the *Monthly Report* is submitted to the County Auditor's Office within five days after the last day of each month.

Please provide written management responses to the observations noted above by July 31, 2017.

If you have any questions or would like to schedule a meeting to discuss the above noted observations, please contact Edgar Alan Escobedo, Internal Auditor I, at 318-2511 ext. 4655, Yvonne Torres, Revenue Audit Supervisor, at ext. 4642, Arcy B. Duran, CPA, Director of Audit, at ext. 4645, or me at ext. 4604.

Respectfully,

Ray Eufracio, CPA
County Auditor

Enclosures: Copies of *Monthly Report* and Exhibits

cc: Valde Guerra, County Executive Officer

JUSTICE OF THE PEACE
MONTHLY FINES AND FEES COLLECTED
FOR THE MONTH ENDED: January-17

Judge: JESUS E. MORALES
Precinct No. 1 **Place No.** 2

PBC

City: WESLACO, TX
Hidalgo County, Texas

Part I: RECAP OF AMOUNT PAYABLE TO THE COUNTY TREASURER

TOTAL CASH COLLECTED	(Receipt #s) JP12-2017-00001 through JP12-2017-00345		$ 38,870.60 ✓
LESS: COST ON DEPOSIT			- X7
ADD: COST ON DEPOSIT LIQUIDATED			- X7
AMOUNT OWED TO COUNTY (Should Match Amt in Part III)			$ 38,870.60 X3
Less: Total amount of remittances to County Treasurer (From Part II)			39,386.70 $ ~~38,870.60~~
Total funds due to County Treasurer (Overtransfer Made to Co Treas.)			$ ~~(0.00)~~ $(516.10) X4-C

Part II: REMITTANCES MADE TO THE COUNTY TREASURER

DESCRIPTION	AMOUNT	COMMENT
Total Collections for the Month (See Schedule of Receipts & Deposits)	$ 38,870.60 B1	
Add: Previous Month's Bond Overtransfer	516.10	
Add: HCSO Monthly "D" Collections Report	$ -	
Total Remittances Made to County Treasurer	$39,386.70 $ ~~38,870.00~~	

PREPARED BY: Irene L. Cárdenas **DATE:** 2-7-17

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

JUSTICE OF THE PEACE

2-8-17
DATE

AUDITED BY: THE HIDALGO
COUNTY AUDITOR'S OFFICE
DATE: ERG 4/13/2017

JUSTICE OF THE PEACE
MONTHLY FINES AND FEES COLLECTED
FOR THE MONTH ENDED January-17

Judge: JESUS E. MORALES
Precinct No. 1 Place No. 2

City: WESLACO, TEXAS
Hidalgo County, Texas

Part III SUMMARY OF COLLECTIONS PAYABLE TO THE COUNTY TREASURER

Name of Fine, Fee, Court Cost	# Issued/ Filed	Statute Reference	Detail of Amt Collected	GL Acct No	Amt. Collected	
FINES:						
County Fines (Local Fine)		LGC 113 004, PC 12 23		1200-351-10-062-000-0-000	$ 8,901.85	M X1
Texas Parks & Wildlife 85% Fine (State Fine)		TPWC 12 107		1100-207-20-000-012-0-000	-	
No Safety Belt 50% Fine (State Fine)		TRC 545 412, 545 413 (j)		1100-207-20-000-028-0-000	125.00	M
Gross Weight 50% Fine (State Fine)		TRC Sec 621 506 (g)		1100-207-20-000-013-0-000	-	
School District 50% Fines		Educ Code § 25 093 (d) 1 (A)		1100-207-30-000-005-0-000	-	
LOCAL COURT COSTS AND FEES:						
Courthouse Security Adm. Fee($3)		C C P. Art. 102 017 (b)		1241-341-10-060-001-0-000	568.49	M X1
Courthouse Security Fund JP ($1)		C C P. Art. 102 017		1245-341-10-062-000-0-000	184.91	M X1
Justice Court Technology Fund ($4)		C C P. Art. 102 0173		1242-341-10-060-000-0-000	756.04	M X1
Time Payment - @40% OF $25.00 ($10 00)		LGC 133 103 (d)		1100-341-10-060-001-0-000	195.42	M X1
Time Payment - @ 10% of $25 00 ($2 50)		LGC 133 103 (e)		1100-341-10-060-002-0-000	48.86	M
Administrative Local Transaction Fee ($2)		C C P. Art. 102 072		1100-341-10-060-003-0-000	429.21	M
Motor Vehicle Adm. Fee ($10-$20) (Dismissal Fee for Exp DL, Exp Insp Cert, Exp Mv Reg.)		TRC See 548 605, 521 026,502 407		1100-341-10-060-004-0-000	60.00	M
Special Fees				1100-341-10-062-000-0-000	73.33	M 4
Deferred Disposition		C C P. Art. 45 051	-			
Administrative Fee - "Drivers Safety Course" ($10)		C C P. Art. 45 051(b)	73 33	M		
Support of Judiciary Fund ($ 60)		LGC 133 105		1100-341-10-060-009-0-000	110.91	M
Traffic Fee ($3)		T R C. 542 403		1100-341-10-062-000-0-000	398.76	M
Child Safety ($20-$25)		C C P. Art. 102 014		1100-341-10-060-011-0-000	70.37	M
Failure to Appear ($4)		TC 706 006/TC 706 007(d)(2)		1100-341-10-060-012-0-000	117.86	M
Scofflaw Fee ($20)		TRC 502 010(a)		1100-341-10-140-049-0-000	1,451.11	M
Truancy Prevention and Diversion Fund ($1)		C C P Art. 102 015		1100-341-10-060-013-0-000	153.39	M
STATE COURT COSTS AND FEES:						
Criminal Justice Planning Fund C C P. ($5)		C C P. Art. 102 051		1100-207-20-000-003-0-000	-	
State General Revenue Fund ($2 50)		C C P. Art. 102 015		1100-207-20-000-010-0-000	-	
Law Enforcement Education Fund (____$1,____$1.50,____$3.50)		Govt. Code Sec. 415 082		1100-207-20-000-011-0-000	-	
Operators and Chauffeurs License Fund ($75)		T R C. 601.192		1100-207-20-000-031-0-000	-	
Time Payment - @50% OF $25.00 ($12.50)		LGC 133 103 (b)		1100-207-20-000-005-0-000	244.28	M
Juvenile Crime and Delinquency Fund (____$ 25, ____$ 50)		C C P. Art. 102 075(m)		1100-207-20-000-007-0-000	0.12	M
Comprehensive Rehabilitation Fund ($5)		C C P. Art. 102 082		1100-207-20-000-008-0-000	-	
Fugitive Apprehension Fund ($5)		C C P. Art. 102 019 (a) 2		1100-207-20-000-009-0-000	2.46	M
Consolidated Court Costs Fund ($17)		CCP 102 075 (a) 3/ LGC 133 102		1100-207-20-000-015-0-000	7,568.88	M X11
Compensation Victims Of Crime Fund (___$3, ___$5, ___$15, ___$35)		C C P. Art. 56 55 (2) & (3)		1100-207-20-000-017-0-000	7.39	M
Judicial & Court Personnel Training Fund (____$1, ____$2)		Govt. Code Sec. 56 001 (b)		1100-207-20-000-027-0-000	0.99	M
Correctional Managment Institute of Texas Fund ($ 50)	4	CCP Art. 102 075		1100-207-20-000-029-0-000	-	
Indigent Legal Services Fee-JP ($6)	102	Govt. Code Sec. 101 141(2) (B)		1100-207-20-000-004-0-000	612.00	M
State Traffic Fee- Subtitle C ($30)		TRC Sec 542 4031		1100-207-20-000-035-0-000	3,972.91	M
Jury Service Fee ($4)		C C P Art. 102 0045		1100-207-20-000-053-0-000	744.07	M
Support of Judiciary Fund ($5 40)		LGC 133 105		1100-207-20-000-054-0-000	988.91	M
Birth Certificate Fee ($1.80)	-	HSC 191 022(f)		1100-207-20-000-039-0-000	-	
Defensive Driving Record Fee ($12)		C C P. Art. 45 0511 (c-1)		1100-207-20-000-057-0-000	-	
Indigent Defense Representation Fund ($2)		LGC 133 107/GC 102 023		1100-207-20-000-059-0-000	360.51	M
Moving Violation Fee ($0 10)		C C P. Art. 102 022/GC		1100-207-20-000-061-0-000	14.27	M
Safety Seat Violation Fee ($0 15)		TRC 545 412 (b-1)		1100-207-20-000-062-0-000	-	
Failure to Appear ($20)		TRC 706 006/TRC 706 007(d)(2)		1100-207-20-000-066-0-000	589.34	M
Electronic Filing Fee - Civil ($10)		GC 191 1411 GC 51 851		1100-207-20-000-070-0-000	1,020.00	M
Truancy Prevention and Diversion Fund ($1)		C C P Art. 102 015		1100-207-20-000-073-0-000	153.39	M
Texas Home Visiting Program Contribution ($5)		HSC 191 0048/LGC 118 019 (e)		1100-207-20-000-074-0-000	-	
ARREST /WARRANT FEES: STATE		C C P. Art. 102 011				
D P S. (_____$3,_____$5,_____$35, _____$50)				1100-207-20-000-019-0-000	845.90 ~~821.26~~	M
T A B C. (_____$3,_____$5,_____$35, _____$50)				1100-207-20-000-020-0-000	-	
P K W L. (_____$3,_____$5,_____$35, _____$50)				1100-207-20-000-021-0-000	-	
ARREST /WARRANT/SERVICE FEES: COUNTY		LGC 118 131				
Sheriff Fees:				1100-342-10-060-001-0-000	35.00	M
Constable Fees:						
Precinct #1				1100-342-10-291-000-0-000	5152.87 -5,177.51	M
Precinct #2				1100-342-10-292-000-0-000	-	
Precinct #3				1100-342-10-293-000-0-000	-	
Precinct #4				1100-342-10-294-000-0-000	-	
Precinct #5				1100-342-10-295-000-0-000	-	
District Attorney Fees				1100-341-10-060-007-0-000	100.00	M
Tax Assessor Fraud Investigators				1100-342-10-060-002-0-000	-	
School District Arrest Fee				1100-342-10-060-003-0-000	-	
Fire Marshal Fee				1100-342-20-060-001-0-000	-	
Due to Others						
Warrant Fees/Out of County Service Fees DTO Law Enforcement Agencies		C C P. Art. 102 011 (a) 2 (A)		1100-207-30-000-003-0-000	-	
Refund - Overpayments				1100-202-00-000-008-0-000	-	
Due to Others				1100-202-00-000-008-0-000	-	
Restitution				1100-202-00-000-008-0-000	-	
Failure to Appear- OmniBase ($6)		TRC 706 006/TRC 706 007(d)(2)		1100-202-00-000-019-0-000	176.80	M
Delinquent Attorney Fee				1100-341-10-060-001-0-000	-	
Justice Fees (Local Fees)				1100-341-10-060-001-0-000	2,635.00	M 4
Small Claims Court Filing Fee ($25)		LGC 118 121/118 122	-			
Debt Claim Fee (Justice Court Filing Fee) ($25)		LGC 118 121/118 122	2,550 00	M		
Landlord & Tenant Eviction Filing Fee (Forcible Entry and Detainer Court) ($25)		LGC 118 121/118 122	-			
Transcript Fees ($10)		LGC 118 121/118 123 (b)				
Abstract Fees ($5)		LGC 118 121/118 123 (e)	50 00	M		
Writ Filing Fee ($5)		LGC 118 121 118 123 (d)	25 00	M		
Issuing other Document ($1 1st pg, 25 for each addt' pg)		LGC 118 121/118 123 (e)	10 00	M		
Certified Copies of Court Papers ($2 1st pg, 25 for each addt'l pg)		LGC 118 121	-			
Probable Cause Tow Hearing Fee ($20)		LGC 101 141 (a-4	-			
Birth Certificates ($22 each)		HSC 191 0045 (3)(d)		1100-341-10-060-001-0-000	-	
Death Certificates ($20 each, each addt'l $3)		HSC 191 0045 (3)(d)		1100-341-10-060-001-0-000	-	
Preservation of Vital Statistics Fee ($1 each)		HSC Sec 191 0045 (h)		1100-341-10-060-008-0-000	-	
Jury Fees (Civil $22, Criminal $3)		Rules of Civil Proc , Rule 504 1(b)/ CCP 102 004		1100-341-10-060-006-0-000	-	
				TOTAL AMOUNT DUE TO THE COUNTY TREASURER:	$ 38,870.60	X1, X2 X3

AUDITED BY: THE HIDALGO COUNTY AUDITOR'S OFFICE
DATE: ERE 4/12/2017

THIS REPORT IS DUE IN THE OFFICE OF THE COUNTY AUDITOR BEFORE THE FIFTIETH DAY OF THE FOLLOWING MONTH (LGC § 111 008)
COUNTY AUDITOR'S FORM JP-FR-04 REVISED 01 17

Justice of the Peace Jesus Morales
Schedule of Adjustments
For the Month Ending January 31, 2017

Receipt #	Case Number	Offense	Offense date	CCC	CHS	CHSJP	DPSr	IDRF	JCTF	JSF	LTF	MVF	SJFC	SJFS	STF	TPDC	TPDS	UTFC	TOTAL
MVF should NOT be assessed.																			
JP12-2017-00319	TR16-3601-J12	unauthorized sunscreening device	12/23/2016	40.00	3.00	1.00	5.00	2.00	4.00	4.00	2.00	0.10	0.60	5.40	30.00	1.00	1.00	3.00	102.10

NOTE: As per the letter dated January 9, 2017, regarding the Implementation of Revised Scofflaw Release Form and Procedures, all Scofflaw Release Forms must be scanned and entered in Odyssey.

JUSTICE OF THE PEACE
MONTHLY FINES AND FEES COLLECTED
FOR THE MONTH ENDED: February-17

Judge: JESUS E. MORALES
Precinct No. 1 **Place No.** 2

PBC

City: WESLACO, TX
Hidalgo County, Texas

Part I: RECAP OF AMOUNT PAYABLE TO THE COUNTY TREASURER

TOTAL CASH COLLECTED (Receipt #s) JP12-2017-00346 through JP12-2017-00874 — $ 68,107.10 ✓ ^ X9-

LESS: COST ON DEPOSIT — - X1

ADD: COST ON DEPOSIT LIQUIDATED — - X1

AMOUNT OWED TO COUNTY (Should Match Amt in Part III) — $ 68,107.10 X3

Less: Total amount of remittances to County Treasurer (From Part II) — $ ~~68,206.10~~ 68,623.20

Total funds due to County Treasurer (Overtransfer Made to Co Treas.) — $ (99.00) ~~(516.10)~~ X4-i

Part II: REMITTANCES MADE TO THE COUNTY TREASURER

DESCRIPTION	AMOUNT	COMMENT
Total Collections for the Month (See Schedule of Receipts & Deposits)	$ ~~68,206.10~~ 68,623.20 B1	
Add: Previous Month's Bond Overtransfer	516.10	
Add: HCSO Monthly "D" Collections Report	$ -	
Total Remittances Made to County Treasurer	~~68,206.10~~ 68,623.20	

PREPARED BY: Julie Cardenas **DATE:** 3-10-17

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

AUDITED BY: THE HIDALGO COUNTY AUDITOR'S OFFICE
DATE: EAE 4/12/2017

JUSTICE OF THE PEACE — DATE 3-10-17

THIS REPORT IS DUE IN THE OFFICE OF THE COUNTY AUDITOR BEFORE THE FIFTH (5TH) DAY OF THE FOLLOWING MONTH (LGC § 114.001)
COUNTY AUDITOR'S FORM: RE-JP-004 REVISED 01/2017

X2

JUSTICE OF THE PEACE
MONTHLY FINES AND FEES COLLECTED
FOR THE MONTH ENDED February-17

Judge: JESUS E. MORALES
Precinct No. 1 Place No. 2

PBC

City: WESLACO, TEXAS
Hidalgo County, Texas

Part III SUMMARY OF COLLECTIONS PAYABLE TO THE COUNTY TREASURER

Name of Fine, Fee, Court Cost	# Issued/ Filed	Statute Reference	Detail of Amt Collected	GL Acct No	Amt. Collected
FINES:					
County Fines (Local Fine)		LGC 113 004, PC 12 23		1200-351-10-062-000-0-000	$ 15,298.75 M X1
Texas Parks & Wildlife 85% Fine (State Fine)		TPWC 12 107		1100-207-20-000-012-0-000	178.50 M
No Safety Belt 50% Fine (State Fine)		TRC 545 412, 545 413 (j)		1100-207-20-000-028-0-000	337.50 M
Gross Weight 50% Fine (State Fine)		TRC Sec 621 506 (g)		1100-207-20-000-013-0-000	-
School District 50% Fines		Educ Code § 25 093 (d) 1 (A)		1100-207-30-000-005-0-000	-
LOCAL COURT COSTS AND FEES:					
Courthouse Security Adm. Fee($3)		C C P Art. 102 017 (b)		1241-341-10-060-001-0-000	1,177.09 M X1
Courthouse Security Fund JP ($1)		C C P Art. 102 017		1245-341-10-062-000-0-000	358.10 M X1
Justice Court Technology Fund ($4)		C C P Art. 102 0173		1242-341-10-060-000-0-000	1,548.20 M X1
Time Payment - @40% OF $25 00 ($10 00)		LGC 133 103 (d)		1100-341-10-060-001-0-000	697.57 M X1
Time Payment - @ 10% of $25 00 ($2 50)		LGC 133 103 (e)		1100-341-10-060-002-0-000	174.39 M
Administrative Local Transaction Fee ($2)		C C P Art. 102 072		1100-341-10-060-003-0-000	863.39 M
Motor Vehicle Adm Fee ($10-$20) (Dismissed Fee for Exp DL, Exp Insp Cert, Exp Mv Reg)		TRC Sec 548 605, 521 026, 502 407		1100-341-10-060-004-0-000	30.00 M
Special Fees				1100-341-10-062-000-0-000	184.90 M
Deferred Disposition		C C P Art 45 051	94 90 M		
Administrative Fee - "Drivers Safety Course" ($10)		C C P Art. 45 051 (1)(f)	90 00 M		
Support of Judiciary Fund ($ 60)		LGC 133 105		1100-341-10-060-009-0-000	214.85 M
Traffic Fee ($3)		T R C 542 403		1100-341-10-062-000-0-000	725.70 M
Child Safety ($20-$25)		C C P Art. 102 014		1100-341-10-060-011-0-000	25.00 M
Failure to Appear ($4)		TC 706 006/TC 706 007(d A2		1100-341-10-060-012-0-000	214.96 M
Scofflaw Fee ($20)		TRC 502 010(a)		1100-341-10-140-049-0-000	4,166.48 M
Truancy Prevention and Diversion Fund ($1)		C C P Art. 102 015		1100-341-10-060-013-0-000	288.17 M
STATE COURT COSTS AND FEES:					
Criminal Justice Planning Fund C C P ($5)		C C P Art. 102 051		1100-207-20-000-003-0-000	-
State General Revenue Fund ($2 50)		C C P Art. 102 015		1100-207-20-000-010-0-000	-
Law Enforcement Education Fund (____$1,____$1.50,____$3 50)		Govt Code Sec 415 082		1100-207-20-000-011-0-000	-
Operators and Chauffeurs License Fund ($75)		T R C 601 192		1100-207-20-000-031-0-000	-
Time Payment - @50% OF $25 00 ($12 50)		LGC 133 103 (b)		1100-207-20-000-005-0-000	871.97 M
Juvenile Crime and Delinquency Fund (____$ 25, ____$ 50)		C C P Art. 102 075(m)		1100-207-20-000-007-0-000	7.83 M
Comprehensive Rehabilitation Fund ($5)		C C P Art. 102 082		1100-207-20-000-008-0-000	-
Fugitive Apprehension Fund ($5)		C C P Art. 102 017(a) 2		1100-207-20-000-009-0-000	91.58 M
Consolidated Court Costs Fund ($17)		CCP 102 075 (a) 3/ LGC 133 102		1100-207-20-000-015-0-000	15,273.69 M
Compensation Victims Of Crime Fund (____$3, ____$5, ____$15, ____$35)		C C P Art. 56 55 (2) & (3)		1100-207-20-000-017-0-000	274.74 M
Judicial & Court Personnel Training Fund (____$1, ____$2)		Govt. Code Sec. 56 001 (b)		1100-207-20-000-027-0-000	36.63 M
Correctional Managment Institute of Texas Fund ($ 50)		CCP Art. 102 075		1100-207-20-000-029-0-000	6.50 M
Indigent Legal Services Fee-JP ($6)	51	Govt. Code Sec. 101 141(2) (B)		1100-207-20-000-004-0-000	306.00 M
State Traffic Fee- Subtitle C ($30)		TRC Sec 542 4031		1100-207-20-000-035-0-000	6,797.82 M
Jury Service Fee ($4)		C C P Art. 102 0045		1100-207-20-000-053-0-000	1,432.23 M
Support of Judiciary Fund ($5 40)		LGC 133 105		1100-207-20-000-054-0-000	1,911.90 M
Birth Certificate Fee ($1 80)	-	HSC 191 022(f)		1100-207-20-000-039-0-000	-
Defensive Driving Record Fee ($12)		C C P Art. 45 0511 (c-1)		1100-207-20-000-057-0-000	-
Indigent Defense Representation Fund ($2)		LGC 133 107/GC 102 023		1100-207-20-000-059-0-000	694.60 M
Moving Violation Fee ($0 10)		C C P Art. 102 022/GC		1100-207-20-000-061-0-000	26.30 M
Safety Seat Violation Fee ($0 15)		TRC 545 412 (b-1)		1100-207-20-000-062-0-000	0.15 M
Failure to Appear ($20)		TRC 706 006/TRC 706 007(d)(2)		1100-207-20-000-066-0-000	1,074.77 M
Electronic Filing Fee - Civil ($10)		GC 101 141 0/GC 51 851		1100-207-20-000-070-0-000	510.00 M
Truancy Prevention and Diversion Fund ($1)		C C P Art. 102 015		1100-207-20-000-073-0-000	290.17 M
Texas Home Visiting Program Contribution ($5)		HSC 191 0048/LGC 118 018 (c)		1100-207-20-000-074-0-000	-
ARREST /WARRANT FEES: STATE		C C P Art. 102 011			
D P S. (_____$3,_____$5,_____$35, _____$50)				1100-207-20-000-019-0-000	2080.81 ~~1,615.01~~ M
T.A.B.C. (_____$3,_____$5,_____$35, _____$50)				1100-207-20-000-020-0-000	-
P.K.W.L. (_____$3,_____$5,_____$35, _____$50)				1100-207-20-000-021-0-000	15.00 M
ARREST /WARRANT/SERVICE FEES: COUNTY		LGC 118 131			
Sheriff Fees:				1100-342-10-060-001-0-000	22.35 M
Constable Fees:					
Precinct #1					
Precinct #2				1100-342-10-291-000-0-000	793.33 ~~4,199.15~~ M
Precinct #3				1100-342-10-292-000-0-000	-
Precinct #4				1100-342-10-293-000-0-000	-
Precinct #5				1100-342-10-294-000-0-000	-
District Attorney Fees				1100-342-10-295-000-0-000	0 ~~10.00~~ - M
Tax Assessor Fraud Investigators				1100-341-10-060-007-0-000	-
School District Arrest Fee				1100-342-10-060-002-0-000	-
Fire Marshal Fee				1100-342-10-060-003-0-000	-
Due to Others				1100-342-20-060-001-0-000	-
Warrant Fees/Out of County Service Fees DTO Law Enforcement Agencies		C C P Art. 102 011 (a) 2 (A)		1100-207-30-000-003-0-000	-
Refund - Overpayments				1100-202-00-000-008-0-000	264.00 M X3-a
Due to Others				1100-202-00-000-008-0-000	-
Restitution				1100-202-00-000-008-0-000	-
Failure to Appear - OmniBase ($6)		TRC 706 006/TRC 706 007(3)(2)		1100-202-00-000-019-0-000	322.43 M
Delinquent Attorney Fee				1100-341-10-060-001-0-000	-
Justice Fees (Local Fees)				1100-341-10-060-001-0-000	1,378.75 M
Small Claims Court Filing Fee ($25)		LGC 118 12(1) 18 122	-		
Debt Claim Fee (Justice Court Filing Fee) ($25)		LGC 118 12(2) 118 122	1,275 00 M		
Landlord & Tenant Eviction Filing Fee (Forcible Entry and Detainer Court) ($25)		LGC 118 12(4)118 122	-		
Transcript Fees ($10)		LGC 118 121 118 123 (b)	-		
Abstract Fees ($5)		LGC 118 121 118 123 (c)	45 00 M		
Writ Filing Fee ($5)		LGC 118 121 118 123 (d)	55 00 M		
Issuing other Document ($1 1st pg, .25 for each addt'l pg)		LGC 118 121 118 123 (e)	3 75 M		
Certified Copies of Court Papers ($2 1st pg, .25 for each addt'l pg)		LGC 118 121	-		
Probable Cause Tow Hearing Fee ($20)		LGC 102 141 (a 4	-		
Birth Certificates ($22 each)		HSC 191 0045 (3)(4)		1100-341-10-060-001-0-000	-
Death Certificates ($20 each, each addt'l $3)		HSC 191 0045 (3)(4)		1100-341-10-060-001-0-000	-
Preservation of Vital Statistics Fee ($1 each)		HSC Sec 191 0045 (h)		1100-341-10-060-008-0-000	-
Jury Fees (Civil $22, Criminal $3)		Rules of Civil Proc , Rule 504 1(b)/ CCP 102 004		1100-341-10-060-006-0-000	-
				TOTAL AMOUNT DUE TO THE COUNTY TREASURER:	$ 68,107.10

AUDITED BY: THE HIDALGO COUNTY AUDITOR'S OFFICE
DATE: EAE 4/12/2017

THIS REPORT IS DUE IN THE OFFICE OF THE COUNTY AUDITOR BEFORE THE FIFTH (5TH) DAY OF THE FOLLOWING MONTH (LGC § 113 003)

X1, X2
X 3

Justice of the Peace Jesus Morales
Schedule of Adjustments
For the Month Ending February 28, 2017

Receipt	Case Number	Offense	Offense date	Disposition Dat	CCC	CHS	CHSJP	CMIT	CO	CVCA	DPS	DPSr	FA	IDRF	JCD	JCPT	JCTF	JSF	LTF	SCOF	SJFC	SJFS	STF	SVSO	TP	TPCO	TPDC	TPDS	TPST	TPW	TPWF	UTFC	WARr	WFCONST3	WFDPS	TOTAL
SVSO should NOT be assessed.																																				
JP12-2017-00832	02-67548-TR	no safety belt	7/30/2002	2/28/2017	17.00	3.00	-	0.50	25.00	15.00	5.00	-	5.00	-	0.50	2.00	4.00	-	2.00	20.00	-	-	-	25.00	-	-	-	-	-	-	-	3.00	-	-	-	127.00
JP12-2017-00501	03-69408-TR	no safety belt	11/11/2002	2/13/2017	17.00	3.00	-	0.50	25.00	15.00	5.00	-	5.00	-	0.50	2.00	4.00	-	2.00	20.00	-	-	-	25.00	-	-	-	-	-	-	-	3.00	-	-	-	127.00
JP12-2017-00458	03-69790-TR	no safety belt	9/6/2002	2/9/2017	17.00	3.00	-	0.50	25.00	15.00	5.00	-	5.00	-	0.50	2.00	4.00	-	2.00	20.00	-	-	-	25.00	-	-	-	-	-	-	-	3.00	-	-	-	127.00
TPDC and TPDS should be split $1 each.																																				
JP12-2017-00652	EJ14-52065	no fishing license	2/12/2014	2/22/2017	40.00	3.00	1.00	-	7.80	-	-	-	-	2.00	-	-	4.00	4.00	2.00	20.00	0.60	5.40	-	-	-	-	-	2.00	-	5.00	44.20	-	-	-	-	141.00
Based on Offense, County Fine cannot exceed $50. Furthermore, LTF should be assessed.																																				
JP12-2017-00723	T01-1737J12	no safety belt	5/26/2001	2/24/2017	17.00	3.00	-	-	52.00	15.00	5.00	-	5.00	-	0.25	2.00	-	-	-	20.00	-	-	-	-	-	-	-	-	-	-	-	3.00	-	-	50.00	172.25
JP12-2017-00645	T01-2039J12	no safety belt	7/2/2001	10/11/2013	17.00	3.00	-	-	52.00	15.00	5.00	-	5.00	-	0.25	2.00	-	-	-	20.00	-	-	-	-	25.00	-	-	-	-	-	-	3.00	50.00	50.00	-	247.25
Based on Offense, County Fine cannot exceed $50.																																				
JP12-2017-00830	TR16-3672-J12	ride, not secured by safety belt-driver	12/27/2016	2/27/2017	40.00	3.00	1.00	-	52.10	-	-	5.00	-	2.00	-	-	4.00	4.00	2.00	-	0.60	5.40	30.00	-	-	-	1.00	1.00	-	-	-	3.00	-	-	-	154.10
UTFC should NOT be assessed.																																				
JP12-2017-00751	T02-1465J12	fail to display driver's license	4/4/2002	5/12/2005	17.00	3.00	-	0.50	-	15.00	5.00	-	5.00	-	0.50	2.00	4.00	-	2.00	20.00	-	-	-	-	2.50	10.00	-	-	12.50	-	-	3.00	-	-	-	102.00

JUSTICE OF THE PEACE
MONTHLY FINES AND FEES COLLECTED
FOR THE MONTH ENDED: March-17
PBC

Judge: JESUS E. MORALES
Precinct No. 1 **Place No.** 2

City: WESLACO, TX
Hidalgo County, Texas

Part I: RECAP OF AMOUNT PAYABLE TO THE COUNTY TREASURER

TOTAL CASH COLLECTED	(Receipt #s) JP12-2017-00875 through JP12-2017-01486		$ 75,753.30 ✓
LESS: COST ON DEPOSIT		-	X7 X9-21
ADD: COST ON DEPOSIT LIQUIDATED		-	X7
AMOUNT OWED TO COUNTY (Should Match Amt in Part III)			$ 75,753.30 X3
			76269.30
Less: Total amount of remittances to County Treasurer (From Part II)			$ ~~75,753.30~~
Total funds due to County Treasurer (Overtransfer Made to Co Treas.)			$ ~~0.00~~ X4
			(516.10)

Part II: REMITTANCES MADE TO THE COUNTY TREASURER

DESCRIPTION	AMOUNT	COMMENT
Total Collections for the Month (See Schedule of Receipts & Deposits)	$ 75,753.30 B1	
Add: Previous Month's Bond Overtransfer	516.10	
Add: HCSO Monthly "D" Collections Report	$ -	
	76269.40	
Total Remittances Made to County Treasurer	$ ~~75,753.30~~	

PREPARED BY: Irma L. Cardenas **DATE:** 4-6-17

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

AUDITED BY: THE HIDALGO COUNTY AUDITOR'S OFFICE
DATE: EAE 4/26/2017

JUSTICE OF THE PEACE

4-7-17
DATE

THIS REPORT IS DUE IN THE OFFICE OF THE COUNTY AUDITOR BEFORE THE FIFTH (5TH) DAY OF THE FOLLOWING MONTH (LGC § 114.001)
COUNTY AUDITOR'S FORM RE-JP-004 REVISED 01/2017

X.

JUSTICE OF THE PEACE
MONTHLY FINES AND FEES COLLECTED
FOR THE MONTH ENDED March-17

Judge: JESUS E. MORALES
Precinct No. 1 Place No. 2

PBC

City: WESLACO, TEXAS
Hidalgo County, Texas

Part III SUMMARY OF COLLECTIONS PAYABLE TO THE COUNTY TREASURER

Name of Fine, Fee, Court Cost	# Issued/ Filed	Statute Reference	Detail of Amt Collected	GL Acct No	Amt. Collected
FINES:					
County Fines (Local Fine)		LGC 113 004, PC 12 23		1200-351-10-062-000-0-000	$ 16,730.93
Texas Parks & Wildlife 85% Fine (State Fine)		TPWC 12 107		1100-207-20-000-012-0-000	226.10
No Safety Belt 50% Fine (State Fine)		TRC 545 412, 545 413 (j)		1100-207-20-000-028-0-000	387.37
Gross Weight 50% Fine (State Fine)		TRC Sec 621 506 (g)		1100-207-20-000-013-0-000	-
School District 50% Fines		Educ Code § 25 093 (d) 1 (A)		1100-207-30-000-005-0-000	-
LOCAL COURT COSTS AND FEES:					
Courthouse Security Adm. Fee($3)		CCP Art 102 017 (b)		1241-341-10-060-001-0-000	1,271.89
Courthouse Security Fund JP ($1)		CCP Art 102 017		1245-341-10-062-000-0-000	404.09
Justice Court Technology Fund ($4)		CCP Art 102 0173		1242-341-10-060-000-0-000	1,695.83
Time Payment - @40% OF $25 00 ($10 00)		LGC 133 103 (d)		1100-341-10-060-001-0-000	682.03
Time Payment - @ 10% of $25 00 ($2 50)		LGC 133 103 (e)		1100-341-10-060-002-0-000	170.51
Administrative Local Transaction Fee ($2)		CCP Art 102 072		1100-341-10-060-003-0-000	913.90
Motor Vehicle Adm. Fee ($10-$20) (Dismissal Fee for Exp DL, Exp Insp Cert, Exp Mtr Reg.)		TRC Sec 548 605, 521 026,502 407		1100-341-10-060-004-0-000	110.00
Special Fees				1100-341-10-062-000-0-000	297.71
Deferred Disposition		CCP Art 45 051	267 00		
Administrative Fee - "Drivers Safety Course" ($10)		CCP Art 45 0511(f)	30 71		
Support of Judiciary Fund ($ 60)		LGC 133 105		1100-341-10-060-009-0-000	242.45
Traffic Fee ($3)		TRC 542 403		1100-341-10-062-000-0-000	801.02
Child Safety ($20-$25)		CCP Art 102 014		1100-341-10-060-011-0-000	54.26
Failure to Appear ($4)		TC 706 006/TC 706 007(d)(2)		1100-341-10-060-012-0-000	374.62
Scofflaw Fee ($20)		TRC 502 010(a)		1100-341-10-140-049-0-000	4,387.72
Truancy Prevention and Diversion Fund ($1)		CCP Art 102 015		1100-341-10-060-013-0-000	307.14
STATE COURT COSTS AND FEES:					
Criminal Justice Planning Fund C C P. ($5)		CCP Art 102 051		1100-207-20-000-003-0-000	5.00
State General Revenue Fund ($2 50)		CCP Art 102 015		1100-207-20-000-010-0-000	2.50
Law Enforcement Education Fund (____$1,____$1 50,____$3 50)		Govt. Code Sec 415 082		1100-207-20-000-011-0-000	3.50
Operators and Chauffeurs License Fund ($75)		TRC 601 192		1100-207-20-000-031-0-000	-
Time Payment - @50% OF $25 00 ($12 50)		LGC 133 103 (b)		1100-207-20-000-005-0-000	852.54
Juvenile Crime and Delinquency Fund (____$ 25, ____$ 50)		CCP Art 102 075(m)		1100-207-20-000-007-0-000	2.61
Comprehensive Rehabilitation Fund ($5)		CCP Art 102 082		1100-207-20-000-008-0-000	-
Fugitive Apprehension Fund ($5)		CCP Art 102 019 (a) 2		1100-207-20-000-009-0-000	26.08
Consolidated Court Costs Fund ($17)		CCP 102 075 (a) 3/ LGC 133 102		1100-207-20-000-015-0-000	16,838.59
Compensation Victims Of Crime Fund (____$3, ____$5, ____$15, ____$35)		CCP Art 56 55 (2) & (3)		1100-207-20-000-017-0-000	93.24
Judicial & Court Personnel Training Fund (____$1, ____$2)		Govt. Code Sec. 56 001 (b)		1100-207-20-000-027-0-000	11.43
Correctional Managment Institute of Texas Fund ($ 50)		CCP Art 102 075		1100-207-20-000-029-0-000	2.61
Indigent Legal Services Fee-JP ($6)	80	Govt. Code Sec 101 141(2) (B)		1100-207-20-000-004-0-000	480.00
State Traffic Fee- Subtitle C ($30)		TRC Sec 542 4031		1100-207-20-000-035-0-000	7,913.65
Jury Service Fee ($4)		CCP Art 102 0045		1100-207-20-000-053-0-000	1,624.21
Support of Judiciary Fund ($5 40)		LGC 133 105		1100-207-20-000-054-0-000	2,131.91
Birth Certificate Fee ($1 80)	-	HSC 191 022(f)		1100-207-20-000-039-0-000	-
Defensive Driving Record Fee ($12)		CCP Art 45 0511 (e-1)		1100-207-20-000-057-0-000	-
Indigent Defense Representation Fund ($2)		LGC 133 107/GC 102 023		1100-207-20-000-059-0-000	758.18
Moving Violation Fee ($0 10)		CCP Art 102 022 GC		1100-207-20-000-061-0-000	28.51
Safety Seat Violation Fee ($0 15)		TRC 545 412 (b-1)		1100-207-20-000-062-0-000	0.30
Failure to Appear ($20)		TRC 706 006/TRC 706 007(d)(2)		1100-207-20-000-066-0-000	1,873.09
Electronic Filing Fee - Civil ($10)		GC 101 1411/GC 51 851		1100-207-20-000-070-0-000	800.00
Truancy Prevention and Diversion Fund ($1)		CCP Art. 102 015		1100-207-20-000-073-0-000	311.14
Texas Home Visiting Program Contribution ($5)		HSC 191 0048/LGC 118 018 (c)		1100-207-20-000-074-0-000	-
ARREST /WARRANT FEES: STATE		CCP. Art. 102 011			
DPS (_____$3,_____$5,_____$35, _____$50)				1100-207-20-000-019-0-000	1958.76 1,397.96
TABC (_____$3,_____$5,_____$35, _____$50)				1100-207-20-000-020-0-000	-
PKWL (_____$3,_____$5,_____$35, _____$50)				1100-207-20-000-021-0-000	20.00
ARREST /WARRANT/SERVICE FEES: COUNTY		LGC 118 131			
Sheriff Fees:				1100-342-10-060-001-0-000	136.94
Constable Fees:					
Precinct #1				1100-342-10-291-000-0-000	8119.45 ~~9,150.83~~
Precinct #2				1100-342-10-292-000-0-000	0.58 -
Precinct #3				1100-342-10-293-000-0-000	-
Precinct #4				1100-342-10-294-000-0-000	-
Precinct #5				1100-342-10-295-000-0-000	-
District Attorney Fees				1100-341-10-060-007-0-000	-
Tax Assessor Fraud Investigators				1100-342-10-060-002-0-000	-
School District Arrest Fee				1100-342-10-060-003-0-000	-
Fire Marshal Fee				1100-342-20-060-001-0-000	-
Due to Others					
Warrant Fees/Out of County Service Fees DTO Law Enforcement Agencies		CCP Art 102 011 (a) 2 (A)		1100-207-30-000-003-0-000	-
Refund - Overpayments				1100-202-00-000-008-0-000	40.00
Due to Others				1100-202-00-000-008-0-000	-
Restitution				1100-202-00-000-008-0-000	-
Failure to Appear- OmniBase ($6)		TRC 706 006/TRC 706 007(d)(2)		1100-202-00-000-019-0-000	561.91
Delinquent Attorney Fee				1100-341-10-060-001-0-000	-
Justice Fees (Local Fees)				1100-341-10-060-001-0-000	2,077.00
Small Claims Court Filing Fee ($25)		LGC 118 121/118 122	-		
Debt Claim Fee (Justice Court Filing Fee) ($25)		LGC 118 121/118 122	2,000 00		
Landlord & Tenant Eviction Filing Fee (Forcible Entry and Detainer Court) ($25)		LGC 118 121/118 122	-		
Transcript Fees ($10)		LGC 118 123/118 123 (b)			
Abstract Fees ($5)		LGC 118 121/118 123 (c)	60 00		
Writ Filing Fee ($5)		LGC 118 121/118 123 (d)	10 00		
Issuing other Document ($1 1st pg, .25 for each addt'l pg)		LGC 118 121/118 123 (e)	7.00		
Certified Copies of Court Papers ($2 1st pg, .25 for each addt'l pg)		LGC 118 121	-		
Probable Cause Tow Hearing Fee ($20)		LGC 101 141 (a-4	-		
Birth Certificates ($22 each)		HSC 191 0045 (3)(5)		1100-341-10-060-001-0-000	-
Death Certificates ($20 each, each addt'l $3)		HSC 191 0045 (3)(d)		1100-341-10-060-001-0-000	-
Preservation of Vital Statistics Fee ($1 each)		HSC Sec 191 0045 (h)		1100-341-10-060-008-0-000	-
Jury Fees (Civil $22, Criminal $3)		Rules of Civil Proc , Rule 504 1(b)(1 CCP 102 004		1100-341-10-060-006-0-000	22.00
				TOTAL AMOUNT DUE TO THE COUNTY TREASURER:	$ 75,753.30

AUDITED BY: THE HIDALGO COUNTY AUDITOR'S OFFICE
DATE: EAE 4/25/2017

THIS REPORT IS DUE IN THE OFFICE OF THE COUNTY AUDITOR BEFORE THE 15TH DAY OF THE FOLLOWING MONTH (LGC § 114.001)

Justice of the Peace Jesus Morales
Schedule of Adjustments
For the Month Ending March 31, 2017

Receipt Number	Case Number	Date	Offense	Offense Date	CCC	CHS	CHSJP	CMIT	CO	COPm	CSS	CVCA	DPS	FA	IDRF	JCD	JCPT	JCTF	JSF	LTF	MVF	OMNIC	OMNIS	OMNIV	SCDF	SJFC	SJFS	SO	STF	SVSO	TPDC	TPDS	TPW	TPWF	UTFC	WARr	TOTAL
Based on offense date, CSS should NOT be assessed.																																					
JP12-2017-00973	T15-3527J12	3/3/2017	safety seat	5/28/2015	40.00	3.00	1.00	-	12.49	-	0.15	-	-	-	2.00	-	-	4.00	4.00	2.00	0.10	-	-	-	20.00	0.60	5.40	5.00	30.00	12.42	1.00	1.00	-	-	3.00	50.00	197.10
TPDC and TPDS should be split $1 each.																																					
JP12-2017-01139	EJ14-52068	3/10/2017	no fishing license	2/16/2014	40.00	3.00	1.00	-	7.80	-	-	-	-	-	2.00	-	-	4.00	4.00	2.00	-	4.00	20.00	6.00	20.00	0.60	5.40	-	-	-	-	2.00	5.00	44.20	-	-	171.00
JP12-2017-01284	14-110824-TR	3/20/2017	expired driver's license	1/19/2014	40.00	3.00	1.00	-	84.00	-	-	-	5.00	-	2.00	-	-	4.00	4.00	2.00	-	4.00	20.00	6.00	20.00	0.60	5.40	-	-	-	-	2.00	-	-	-	-	185.00
Based on offense, MVF should NOT be assessed.																																					
JP12-2017-01288	10-99812-TR	3/20/2017	safety belt, child	3/30/2010	40.00	3.00	1.00	-	50.00	-	-	-	5.00	-	2.00	-	-	4.00	4.00	2.00	0.10	-	-	-	20.00	0.60	5.40	-	30.00	50.00	-	-	-	-	3.00	-	220.10
JP12-2017-00975	T15-3529J12	3/3/2017	obstructed license plate	5/28/2015	40.00	3.00	1.00	-	30.90	-	-	-	-	-	2.00	-	-	4.00	4.00	2.00	0.10	-	-	-	20.00	0.60	5.40	5.00	30.00	-	1.00	1.00	-	-	3.00	50.00	203.00
Based on offense, SVSO should NOT be assessed.																																					
JP12-2017-01343	03-69964-TR	3/20/2017	no safety belt	11/18/2002	17.00	3.00	-	0.50	25.00	-	-	15.00	5.00	5.00	-	0.50	2.00	4.00	-	2.00	-	-	-	-	20.00	-	-	-	-	25.00	-	-	-	-	3.00	-	127.00

Justice of the Peace Jesus Morales
Precinct 1, Place 2
Schedule of Bonds on Deposit
As of March 31, 2017

Year	Receipt Date	Receipt No.	Docket No.	Bond Amount
2015				
	12/23/2015	JP12-2015-01925	T14-2105J12	202.10
	12/23/2015	JP12-2015-01927	T14-2107J12	314.00
			Total	516.10

EXHIBIT B

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 28, 2017

The Honorable Bobby Contreras
Hidalgo County Justice of the Peace Pct. 2, Pl. 1
300 W. Hall Acres, Ste F
Pharr, Texas 78577

Ref: Review of *Monthly Fines and Fees Report* and Supporting Documentation
For the months of January 2017 through March 2017

Dear Judge Contreras:

We have conducted a limited scope review of the *Monthly Fines and Fees Report* (*Monthly Report*) and supporting documentation for the months of January 2017 through March 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 fines, fees, and court costs collected were properly accounted and reported.

Scope:
The scope of our review was limited to collections reported by your office on the *Monthly Report* for the months of January 2017 through 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 fines, fees, and court cost statutes, the *Monthly Report,* and fee schedules. The following procedures were performed:

- Reviewed the submittal date of the *Monthly Report* to the County Auditor's Office to determine if the report and supporting documentation were received within 5 days after the last day of the month pursuant to Local Government Code §114.001 (b).
- Verified the signature on the *Monthly Report* to ensure that the report was signed by an authorized signatory as documented on the "Authorized Signatories Form."
- Verified the mathematical accuracy of the *Monthly Report* by footing and cross-footing the report.
- Reviewed 100% of receipts with an offense date prior to December 31, 2007 and 10% of randomly selected receipts with an offense date of January 1, 2008 and after to determine if fines, fees, and court costs were allocated and reported in the proper amounts and verified whether any adjustments were made.
- Verified that procedures for voided receipts were properly followed.
- Verified that collections per the *Monthly Report* agreed to: 1.) total receipts issued per *Odyssey's* Receipt Journal Report, 2.) total collections per *Odyssey's* Fee Distribution Reports, 3.) total deposits made with the County Treasurer, and 4.) total deposits posted to *alio's* Undistributed Receipts general ledger account.

- Selected all cases in which defendants satisfied outstanding fines, fees, and court costs by making cash payments and serving time at the Hidalgo County jail and randomly selected cases in which defendants satisfied outstanding fines, fees, and court costs by serving time in the Hidalgo County jail to determine if: 1.) the warrant was recalled; 2.) the cash payment and/or jail time credit was applied to the case; 3.) the case was closed; and 4.) the Sheriff's "Discharge" receipt number was referenced on the case.
- Verified the sequence of receipts per the *Monthly Report* agreed to *Odyssey's* Receipt Journal Report. In addition, verified that receipts followed sequential order.
- Compared the Hamer Enterprises' Credit Card Payment Reports to *Odyssey's* Daily Balance Report and *alio's* Undistributed Receipts general ledger account to ensure all credit card transactions were timely receipted by the Justice of the Peace and County Treasurer's Office.
- Reviewed *Cashier's Daily Close-Out Reports* (Close-Out Reports) and County Treasurer receipts to determine if fees collected were properly accounted and deposited with the County Treasurer on a daily basis.
- Reviewed receipts issued, Close-Out Reports, *Schedule of Receipts and Deposits* form, mail logs, Office of Court Administration's "*Official Justice of the Peace Monthly Report*" (OCA Report), and the *Monthly Report*, among other reports, to verify proper completion.
- Verified if cash bonds posted by the defendants who failed to appear before the Justice of the Peace were forfeited (liquidated) by the 10th workday following the date of release from jail.

Conclusion:
Total collections for the months of January 2017 through March 2017 were $92,287.02; $102,250.72; and $164,943.22, respectively. Based on the results of our review, we have concluded that fines, fees, and court costs were generally properly accounted and reported; however, the system of internal controls for the accounting and reporting of fines, fees, and court costs requires improvement as noted in the following observations.

Observation No. 1:
We reviewed a sample of receipts issued during the months of January 2017 through March 2017 (100% of receipts with an offense date of December 31, 2007 and prior and 10% of receipts with an offense date of January 1, 2008 and after) to determine if fines, fees, and court costs collected were properly allocated and reported.

The results of our review revealed that 21 receipts (January-3; February-7; and March-11) contained errors in the allocation of fines, fees, and court costs. The Justice of the Peace staff was made aware of the required adjustments (see Exhibit A); however, adjustments have not been completed. In addition, adjustments for the months of April 2015 (43); May 2015 (65); July 2015 (23); August 2015 (31); September 2015 (43); October 2015 (34); November 2015 (10); December 2015 (5); January 2016 (13); February 2016 (21); March 2016 (28); April 2016 (31); May 2016 (2); June 2016 (2); August 2016 (5); September 2016 (8); October 2016 (6); November 2016 (6); and December 2016 (5) are still pending to be completed. According to staff, attempts to check the fines, fees, and court costs prior to taking in a payment are being made. In addition, due to a heavy workload and a limited number in staff, the adjustments could not be completed in a timely manner.

There are numerous statutes that require Justices of the Peace to charge various fines, fees, and court costs for certain services and offenses. Fines, fees, and court costs must be allocated pursuant to State statutes and/or Commissioners Court approval. In addition, the County Auditor's Office requires that adjustments be made within three days of receiving them.

The County may be held liable to the State for failure to properly allocate and report fines, fees, and court costs.

Recommendation:
Management should ensure that all pending adjustments are completed. In addition, management should ensure that fines, fees, and court costs are properly allocated and reported. At a minimum, the following procedures should be implemented:

- Staff should be provided with training regarding the proper allocation of fines, fees, and court costs.
- Staff should review the allocation of fines, fees, and court costs before the official County receipt is issued.

- Access for setting up offense codes with the proper fines, fees, and court costs in *Odyssey* should be limited to staff with adequate knowledge of the applicable allocation.
- Staff should ensure that the proper fines, fees, and court costs allocation, offense date, and judgment date are entered when a case is setup in *Odyssey*.
- Staff should ensure that adjustments are entered into *Odyssey* within three days of receiving them.

Observation No. 2:
Copies of incorrect Office of Court Administration "Official Justice of the Peace Monthly Report" (OCA Report) for the months of March 2012, November 2012, January 2013 through May 2014, October 2014, November 2014, and January 2015 through March 2015 were filed with the County Auditor's Office. In addition, copies of the June 2014 through August 2014 and April 2015 through March 2017 OCA reports have not been filed with the County Auditor's Office. According to the Justice of the Peace staff, copies of the OCA Reports cannot be generated due to programming errors in *Odyssey*; furthermore, the assistance of the Information Technology Department has been requested for generating the reports.

Local Government Code §112.002 (a) authorizes the county auditor to prescribe the system of accounting for the county. Local Government Code §112.002 (b) states that "the county auditor may adopt and enforce regulations, not inconsistent with law or with a rule adopted under Section 112.003, that the auditor considers necessary for the speedy and proper collecting, checking, and accounting of the revenues and other funds and fees that belong to the county or to a person for whom a district clerk, district attorney, county officer, or precinct officer has made a collection or for whose use or benefit the officer holds or has received funds." Pursuant to Local Government Code §112.002 (a) and (b), the County Auditor requires the submittal of properly completed reports (i.e., *Monthly Report*, copy of the OCA Report, *Schedule of Receipts and Deposits* form, Cash Disbursement Journal, etc.) for checking and properly accounting for funds collected by the Justice of the Peace Offices.

Failure to ensure that properly completed OCA Reports are filed with the County Auditor's Office may result in improper reporting.

Recommendation:
Management should ensure that a properly completed OCA Report is filed with the County Auditor's Office within five days after the last day of each month. In addition, the continued assistance of the Information Technology Department should be requested until the problem has been resolved.

Observation No. 3:
A mail log was not utilized to record payments received through the mail. According to staff, a mail log is not prepared due to limited staff and time.

The County Auditor's Office requires that mail-in payments be listed on a daily mail log. The mail log should include the following information for each mail-in payment received: date received, the name of the payer, the amount of the remittance, the form of the remittance (e.g., cash or check), and, if applicable, the check number.

Failure to ensure that a daily mail log is prepared to record payments received through the mail may result in the loss or misuse of County funds.

Recommendation:
Management should ensure that a daily mail log is prepared to record payments received through the mail. Please refer to the mail log section of the "Cash Handling Guidelines and Procedures" prescribed by the County Auditor's Office for the minimum procedures to be implemented for processing mail-in payments.

Observation No. 4:
We noted during our review that the January 2017 and March 2017 *Monthly Reports* were submitted to the County Auditor's Office 10 and 5 days after the fifth day following the end of the month, respectively. According to staff, the individual responsible for preparing the report was out of the office.

Local Government Code §114.001 (b) states, "A monthly report must be filed within five days after the last day of each month." Timely submittal of the *Monthly Report* helps ensure the proper accounting and accurate projection of county revenues.

Failure to ensure that the *Monthly Report* is submitted to the County Auditor's Office within five days after the last day of each month may result in the improper accounting and inaccurate projection of County revenues.

Recommendation:
Management should ensure the *Monthly Report* is submitted to the County Auditor's Office within five days after the last day of each month.

Observation No. 5:
We noted during our review that 1 credit card transaction for the month of February 2017 and 3 credit card transactions for the month of March 2017 were not receipted for the amount actually received. Furthermore, the discrepancies were not properly recorded on the Close-Out Reports. The credit card transaction for the month of February 2017 was receipted for $65.00 less than actual amount received (CR-0248-12-21 receipted for $338.13 instead of $403.13). The three transactions for the month of March 2017 were receipted for $60.00 less than the actual amount received (TR16-6478-J21 receipted for $135.00 instead of $155.00; TR16-6479-J21 receipted for $244.00 instead of $264.00; and TR16-6480-J21 receipted for $127.10 instead of $147.10). The staff was made aware of the receipting errors.

According to the Justice of the Peace staff, they were not aware of the receipting errors. In addition, during the close-out procedures they did not utilize the Hamer Enterprises' Online Credit Card Payment Report to reconcile the credit card transactions on the Close-Out Reports. Therefore, the errors were not identified.

The County Auditor's Office requires that all cash (i.e., cash, checks, credit card payments, etc.) received be receipted for the amount received. Collections on hand must also be reconciled to receipts issued on a daily basis by utilizing the Close-Out Report. As part of the daily reconciliation procedures, the amount receipted as credit card transactions in *AbleTerm* should be reconciled to the Hamer Enterprises' Online Credit Card Payment Report. Hamer Enterprises is an internet based hosting website (system) utilized by the public to make online payments on outstanding cases by utilizing a credit card. Any reconciliation variances should be noted on the Comments Section, with a detailed explanation.

Failure to properly receipt credit card transactions may increases the risk of loss or misuse of County funds. In addition, failure to properly complete the Close-Out Report may result in the incorrect accounting of County funds.

Recommendation:
Management should ensure that all credit card transactions are receipted for the amount received. In addition, management should ensure that the Hamer Enterprises' Online Payment Report is utilized when reconciling the credit card transactions on the Close-Out Report. At a minimum, the procedures noted above should be implemented.

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

If you should have any questions or would like to schedule a meeting to discuss the above noted observations, please do not hesitate to contact Edgar Alan Escobedo, Internal Auditor I, at 318-2511 ext. 4655, Yvonne Torres, Revenue Audit Supervisor, at ext. 4642, Arcy B. Duran, CPA, Director of Audit, at ext. 4645 or me at ext. 4604.

Respectfully,

Ray Eufracio, CPA
County Auditor

Enclosures: Copies of *Monthly Report* and Exhibits

cc: Valde Guerra, County Executive Officer

JUSTICE OF THE PEACE
MONTHLY FINES AND FEES COLLECTED
FOR THE MONTH OF: January-17

Judge: BOBBY CONTRERAS
Precinct No. 2 Place No. 1

PBC

City: PHARR, TX
Hidalgo County, Texas

Part I: RECAP OF AMOUNT PAYABLE TO THE COUNTY TREASURER

TOTAL CASH COLLECTED	(Receipts #'s) JP21-2017-00550	THRU JP21-2017-00577	$ 92,287.02 ✓
Sheriff's "D" Report	(Receipt #s)	THRU	

LESS: COST ON DEPOSIT — -

ADD: COST ON DEPOSIT LIQUIDATED — -

AMOUNT OWED TO COUNTY (Should Match Amt in Part III) — $ 92,287.02

Less: Total amount of remittances to County Treasurer (From Part II) — 92,287.02

Total funds due to County Treasurer (Overtransfer Made to Co Treas) — $ ~~(92,287.02)~~ 0.00

Part II: REMITTANCES MADE TO THE COUNTY TREASURER

DESCRIPTION	AMOUNT	COMMENT
Total Collections for the Month (See Schedule of Receipts & Deposits)	$ 92,287.02	
Add: Previous Month's Bond Overtransfter		
Add: HCSO Monthly "D" Collections Report		
Total Remittances Made to County Treasurer	$ 92,287.02	

PREPARED BY: Melissa de la Cruz DATE: 2/9/17

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

AUDITED BY: THE HIDALGO COUNTY AUDITOR'S OFFICE
DATE: EAE 4/13/2017

Bobby Contreras 2/9/17
JUSTICE OF THE PEACE DATE

THIS REPORT IS DUE IN THE OFFICE OF THE COUNTY AUDITOR BEFORE THE FIFTH (5TH) DAY OF THE FOLLOWING MONTH (LGC § 114.001)
COUNTY AUDITOR'S FORM RE -JP-004 REVISED 02.2014

JUSTICE OF THE PEACE
MONTHLY FINES AND FEES COLLECTED
FOR THE MONTH OF: January-17

Judge: BOBBY CONTRERAS
Precinct No. 2 Place No. 1

PBC

City: PHARR, TEXAS
Hidalgo County, Texas

Part III: SUMMARY OF COLLECTIONS PAYABLE TO THE COUNTY TREASURER

Name of Fine, Fee, Court Cost	# Issued/ Filed	Statute Reference	Detail of Amt Collected	GL Acct No.	Amt. Collected
FINES:					
County Fines (Local Fine)		LOC 113 004, PC 12 23		1200-351-10-063-000-0-000	$ 40,790 65
Texas Parks & Wildlife 85% Fine (State Fine)		TPWC 12 107		1100-207-20-000-012-0-000	-
No Safety Belt 50% Fine (State Fine)		TRC 545 412, 545 413 (j)		1100-207-20-000-028-0-000	275 00
Gross Weight 50% Fine (State Fine)		TRC Sec 621 506 (g)		1100-207-20-000-013-0-000	-
School District 50% Fines		Educ Code § 25 093 (d) 3 (A)		1100-207-30-000-006-0-000	-
LOCAL COURT COSTS AND FEES:					
Courthouse Security Adm. Fee($3)		C C P Art 102 017 (b)		1241-341-10-060-001-0-000	1,226 75
Courthouse Security Fund JP ($1)		C C P Art 102 017		1245-341-10-063-000-0-000	405 92
Justice Court Technology Fund ($4)		C C P Art 102 0173		1242-341-10-060-000-0-000	1,631 67
Time Payment - @40% OF $25.00 ($10.00)		LGC 133 103 (d)		1100-341-10-060-001-0-000	10 00
Time Payment - @ 10% of $25.00 ($2 50)		LGC 133 103 (e)		1100-341-10-060-002-0-000	2.50
Administrative Local Transaction Fee ($2)		C C P Art 102 072		1100-341-10-060-003-0-000	824.00 -
Motor Vehicle Adm. Fee ($10-$20) (Dismissal Fee for Exp. DL, Exp Insp Cert, Exp Adv Reg.)		TRC Sec 548 605, 521 026, 502 407		1100-341-10-060-004-0-000	180 00
Teen Court Program Adm. Fee (Up to $10 00)		C C P Art 45 052 (e)		1100-341-10-060-005-0-000	-
Special Fees				1100-341-10-063-000-0-000	468 34
Deferred Disposition		C C P Art 45 051	$ 360 00		
Administrative Fee - "Drivers Safety Course" ($10)		C C P Art 45 051 (f)	$ 108 34		
Support of Judiciary Fund ($ 60)		LGC 133 105		1100-341-10-060-009-0-000	242.95
Traffic Fee ($3)		T R C 542 403		1100-341-10-063-000-0-000	428 75
Child Safety ($20-$25)		C C P Art 102 014 (c)		1100-341-10-060-011-0-000	-
Failure to Appear ($4)		TRC 706 006/TRC 706 007 (d)(2)		1100-341-10-060-012-0-000	88 00
Scofflaw Fee ($20)		TRC 502 010(a)		1100-341-10-140-049-0-000	1,500 00
Truancy Prevention and Diversion Fund ($1)		C C P Art 102 015		1100-341-10-060-013-0-000	372 92
STATE COURT COSTS AND FEES:					
Criminal Justice Planning Fund C C P ($5)		C C P Art 102 051		1100-207-20-000-003-0-000	-
Breath Alcohol Testing Fund ($30)		C C P Art 102 016		1100-207-20-000-006-0-000	-
State General Revenue Fund ($2 50)		C C P Art 102 015		1100-207-20-000-010-0-000	-
Law Enforcement Education Fund (____$1,____$1.50,____$3 50)		Govt. Code Sec 415 082		1100-207-20-000-011-0-000	-
Operators and Chauffeurs License Fund ($75)		T R C 601 192		1100-207-20-000-031-0-000	-
Time Payment - @50% OF $25 00 ($12 50)		LGC 133 103 (b)		1100-207-20-000-005-0-000	12.50
Juvenile Crime and Delinquency Fund (____$ 25, ____$ 50)		C C P Art 102 075(m)		1100-207-20-000-007-0-000	1.50
Comprehensive Rehabilitation Fund ($5)		C C P Art. 102 082		1100-207-20-000-008-0-000	-
Fugitive Apprehension Fund ($5)		C C P Art 102 019 (a) 2		1100-207-20-000-009-0-000	15 00
Consolidated Court Costs Fund ($40)		CCP 102 075 (a) 3/ LGC 133 102		1100-207-20-000-015-0-000	16,263 67
Compensation Victims Of Crime Fund (____$3, ____$5, ____$15, ____$35)		C C P Art 56 55 (2) & (3)		1100-207-20-000-017-0-000	45 00
Judicial & Court Personnel Training Fund (____$1, ____$2)		Govt. Code Sec. 56 001 (b)		1100-207-20-000-027-0-000	6 00
Correctional Managment Institute of Texas Fund ($ 50)	163	CCP Art. 102 075		1100-207-20-000-029-0-000	1.50
Indigent Legal Services Fee- JP ($6)	#REF!	Govt. Code Sec. 101 141(2) (B)		1100-207-20-000-004-0-000	978.00
State Traffice Fee-Subtitle C ($30)		TRC Sec 542 4031		1100-207-20-000-035-0-000	4,287.50
Jury Service Fee ($4)		C C P Art 102 0045		1100-207-20-000-053-0-000	1,619 67
Support of Judiciary Fund ($5 40)		LGC 133 105		1100-207-20-000-054-0-000	2,180 55
Birth Certificate Fee ($1 80)	#REF!	HSC 191 022(f)		1100-207-20-000-039-0-000	-
Defensive Driving Record Fee ($12)		C C P Art 45 0511 (c-1)		1100-207-20-000-057-0-000	-
Indigent Defense Representation Fund ($2)		LGC 133 107/GC 102 023		1100-207-20-000-059-0-000	803 83
Moving Violation Fee ($0.10)		C C P Art 102 022/GC		1100-207-20-000-061-0-000	22.99
Safety Seat Violation Fee ($0 15) (on or before September 28, 2011)		TRC 545 412 (b-1)		1100-207-20-000-062-0-000	0 15
Failure to Appear ($20)		TRC 706 006/TRC 706 007/d)(2)		1100-207-20-000-066-0-000	440.00
Electronic Filing Fee - Civil ($10)		GC 101 1411/GC $1 851		1100-207-20-000-070-0-000	1,630 00
Truancy Prevention and Diversion Fund ($1)		C C P Art. 102 015		1100-207-20-000-073-0-000	372.92
Texas Home Visiting Program Contribution ($5)		HSC 191 0048/LGC 118 015 (c)		1100-207-20-000-074-0-000	-
ARREST /WARRANT FEES: STATE		C C P Art. 102 017			
DPS (_____$3,_____$5,_____$35, _____$50)				1100-207-20-000-019-0-000	1,899 57
T A B C (_____$3,_____$5,_____$35, _____$50)				1100-207-20-000-020-0-000	5 00
P K W L (_____$3,_____$5,_____$35, _____$50)				1100-207-20-000-021-0-000	-
Texas Comptrollers Criminal Investigators				1100-207-20-000-060-0-000	-
ARREST /WARRANT/SERVICE FEES: COUNTY		LGC 118 131			
Sheriff Fees:				1100-342-10-060-001-0-000	40 00
Constable Fees:					
Precinct #1				1100-342-10-291-000-0-000	225 00
Precinct #2				1100-342-10-292-000-0-000	6255.00 5,685 00
Precinct #3				1100-342-10-293-000-0-000	225 00
Precinct #4				1100-342-10-294-000-0-000	225 00
Precinct #5				1100-342-10-295-000-0-000	-
District Attorney Fees				1100-341-10-060-007-0-000	100 00
Tax Assessor Fraud Investigators				1100-342-10-060-002-0-000	-
School District Arrest Fee				1100-342-10-060-003-0-000	-
Fire Marshal Fee				1100-342-20-060-001-0-000	-
Code Enforcement Precinct #2				1100-342-10-060-004-0-000	-
Due to Others					
Warrant Fees/Out of County Service Fees DTO Law Enforcement Agencies		C C P Art 102 011 (a) 2 /A.		1100-207-30-000-003-0-000	-
Refund - Overpayments				1100-202-00-000-009-0-000	1.00
Due to Others				1100-202-00-000-009-0-000	-
Restitution				1100-202-00-000-009-0-000	-
Failure to Appear - OmniBase ($6)		TC 706 006/TC 706 007(5)(2)		1100-202-00-000-019-0-000	132 00
Delinquent Attorney Fee				1100-202-00-000-004-0-000	1,916 72
Justice Fees (Local Fees)				1100-341-10-060-001-0-000	4134.50 5,558 50
Small Claims Court Filing Fee ($25)		LGC 118 121 118 122	$ 4,075 00		
Debt Claim Fee (Justice Court Filing Fee) ($25)		LGC 118 121 118 122	-		
Landlord & Tenant Eviction Filing Fee (Forcible Entry & Detainer Court) ($25)		LGC 118 121 118 122	0.00 921 00		
Transcript Fees/Appeal Fee ($10)		LGC 118 121/118 123 (b)	-		
Abstract Fees ($5)		LGC 118 121/118 123 (c)	30 00		
Writ Filing Fee ($5)		LGC 118 121 118 123 (d)	20.00 0.00		
Issuing other Document ($1 1st pg, .25 for each addit' pg)		LGC 118 121 118 123 (e)	9 50		
Certified Copies of Court Papers ($2 1st pg, .25 for each addt'l pg)		LGC 118 121	-		
Probable Cause Tow Hearing Fee ($20)		LGC 101 1411(a-1)	-		
Birth Certificates ($22 each)		HSC 191 0045 (3)(3)		1100-341-10-060-001-0-000	-
Death Certificates ($20 each, each addt'l $3)		HSC 191 0045 (3)(d)		1100-341-10-060-001-0-000	-
Preservation of Vital Statistics Fee ($1 each)		HSC Sec 191 0045 (h)		1100-341-10-060-008-0-000	-
		Rules of Civil Proc Rule 504 1 b)			
Jury Fees (Civil $22, Criminal $3)		CCP 102 004		1100-341-10-060-006-0-000	-
			TOTAL AMOUNT DUE TO THE COUNTY TREASURER:		$ 92,287.02 92316 02

AUDITED BY: THE HIDALGO COUNTY AUDITOR'S OFFICE
DATE: EA 4/12/2017
4/12/17

THIS REPORT IS DUE IN THE OFFICE OF THE COUNTY AUDITOR BEFORE THE 10TH DAY OF THE FOLLOWING MONTH. (See § 118.025)
COUNTY AUDITOR'S FORM JP-001 REVISED 01 2017

Justice of the Peace Bobby Contreras
Schedule of Adjustments
For the Month Ended January 31, 2017

Receipt #	Case Number	Offense Type	Offense Date	CCC	CHS	CHSJP	CMIT	CO	CVCA	DD	DEL	DIS3r	DPS	FA	IDRF	JCD	JCPT	JCTF	JSF	LTF	MVF	OMNIC	OMNIS	OMNIV	SCOF	SJFC	SJFS	STF	UTFC	VFCONST	TOTAL
Based on Offense Date, CCC was overassessed.																															
JP21-2017-00368	CR-3561-03-21	Theft of property	7/29/2003	33.00	3.00	-	0.50	-	15.00	-	-	-	-	5.00	-	0.50	2.00	4.00	-	2.00	-	-	-	-	20.00	-	-	-	-	-	85.00

Receipt #	Case Number	Offense Type	Offense Date	CCC	CHS	CHSJP	CMIT	CO	CVCA	DD	DEL	DIS3r	DPS	FA	IDRF	JCD	JCPT	JCTF	JSF	LTF	MVF	OMNIC	OMNIS	OMNIV	SCOF	SJFC	SJFS	STF	UTFC	VFCONST	TOTAL
Invalid License cases are the same as Suspended License Cases. Therefore, MVF should be assessed.																															
JP21-2017-00195	CR-3328-11-21	driving while license invalid	5/11/2011	40.00	3.00	1.00	-	116.00	-	-	75.90	-	5.00	-	2.00	-	-	4.00	4.00	2.00	-	-	-	-	20.00	0.60	5.40	-	-	50.00	328.90

Receipt #	Case Number	Offense Type	Offense Date	CCC	CHS	CHSJP	CMIT	CO	CVCA	DD	DEL	DIS3r	DPS	FA	IDRF	JCD	JCPT	JCTF	JSF	LTF	MVF	OMNIC	OMNIS	OMNIV	SCOF	SJFC	SJFS	STF	UTFC	VFCONST	TOTAL
MVF should not be assessed.																															
JP21-2017-00285	CR-3357-11-21	no safety belt	5/8/2011	40.00	3.00	1.00	-	50.00	-	-	75.03	-	5.00	-	2.00	-	-	4.00	4.00	2.00	0.10	4.00	20.00	6.00	20.00	0.60	5.40	30.00	3.00	50.00	325.13

NOTE: Please ensure Time Payment is assessed correctly and timely. In addition, as per the letter dated January 9, 2017, regarding the Implementation of Revised Scofflaw Release Form and Procedures, all Scofflaw Release Forms must be scanned and entered in Odyssey.

JUSTICE OF THE PEACE
MONTHLY FINES AND FEES COLLECTED
FOR THE MONTH OF: February-17

Judge: BOBBY CONTRERAS
Precinct No. 2 Place No. 1

PBC

City: PHARR, TX
Hidalgo County, Texas

Part I: RECAP OF AMOUNT PAYABLE TO THE COUNTY TREASURER

TOTAL CASH COLLECTED	(Receipts #'s)	0603 THRU	1424	$ 102,250.72
Sheriff's "D" Report	(Receipt #s)	THRU		

X9-a

LESS:	COST ON DEPOSIT	-	X1
ADD:	COST ON DEPOSIT LIQUIDATED	-	X1
	AMOUNT OWED TO COUNTY (Should Match Amt in Part III)	$ 102,250.72	X3
Less:	Total amount of remittances to County Treasurer (From Part II)	102,250.72	
	Total funds due to County Treasurer (Overtransfer Made to Co Treas.)	$ -	X4-a12

Part II: REMITTANCES MADE TO THE COUNTY TREASURER

DESCRIPTION	AMOUNT	COMMENT
Total Collections for the Month (See Schedule of Receipts & Deposits)	$ 102,250.72 B1	
Add: Previous Month's Bond Overtransfter		
Add: HCSO Monthly "D" Collections Report		
Total Remittances Made to County Treasurer	$ 102,250.72	

PREPARED BY: OFELIA ORTIZ FLORES DATE: 3/4/2017

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

AUDITED BY: THE HIDALGO COUNTY AUDITOR'S OFFICE
DATE: ERE 4/17/2017

Bobby Contreras 3/1/17
JUSTICE OF THE PEACE DATE

THIS REPORT IS DUE IN THE OFFICE OF THE COUNTY AUDITOR BEFORE THE FIFTH (5TH) DAY OF THE FOLLOWING MONTH (LGC § 114.001)
COUNTY AUDITOR'S FORM RE-JP-004 REVISED 02/2014

X.

JUSTICE OF THE PEACE
MONTHLY FINES AND FEES COLLECTED
FOR THE MONTH OF: February-17

Judge: BOBBY CONTRERAS
Precinct No. 2 Place No. 1

City: PHARR, TEXAS
Hidalgo County, Texas

Part III: SUMMARY OF COLLECTIONS PAYABLE TO THE COUNTY TREASURER

Name of Fine, Fee, Court Cost	# Issued, Filed	Statute Reference	Detail of Amt Collected	GL Acct No.	Amt. Collected
FINES:					
County Fines (Local Fine)		LGC 113 004, PC 12 23		1200-351-10-063-000-0-000	$ 36,764.80
Texas Parks & Wildlife 85% Fine (State Fine)		TPWC 12 107		1100-207-20-000-012-0-000	176.80
No Safety Belt 50% Fine (State Fine)		TRC 545 412, 545 413 (j)		1100-207-20-000-028-0-000	487.50
Gross Weight 50% Fine (State Fine)		TRC Sec 621 506 (g)		1100-207-20-000-013-0-000	-
School District 50% Fines		Educ Code § 25 093 (d) 1 (A)		1100-207-30-000-006-0-000	100.00
LOCAL COURT COSTS AND FEES:					
Courthouse Security Adm. Fee($3)		C C P Art. 102 017 (b)		1241-341-10-060-001-0-000	1358.75 ~~1,900.67~~
Courthouse Security Fund JP ($1)		C C P. Art. 102 017		1245-341-10-063-000-0-000	441.92 —
Justice Court Technology Fund ($4)		C C P Art. 102 0173		1242-341-10-060-000-0-000	1,803.67
Time Payment - @40% OF $25.00 ($10 00)		LGC 133 103 (d)		1100-341-10-060-001-0-000	50.00
Time Payment - @ 10% of $25 00 ($2 50)		LGC 133 103 (e)		1100-341-10-060-002-0-000	12.50
Administrative Local Transaction Fee ($2)		C C P Art. 102 072		1100-341-10-060-003-0-000	910.00
Motor Vehicle Adm. Fee ($10-$20) (Dismissal Fee for Exp. DL, Exp Insp Cert, Exp Mv Reg)		TRC Sec 548 605, 521 026,502 407		1100-341-10-060-004-0-000	140.00
Teen Court Program Adm. Fee (Up to $10.00)		C C P Art. 45 052 (e)		1100-341-10-060-005-0-000	-
Special Fees				1100-341-10-063-000-0-000	505.24
Deferred Disposition		C C P Art. 45 051	$ 296.90		
Administrative Fee - "Drivers Safety Course" ($10)		C C P Art. 45 0511.f)	$ 208.34		
Support of Judiciary Fund ($ 60)		LGC 133 105		1100-341-10-060-009-0-000	265.15
Traffic Fee ($3)		T R C 542 403		1100-341-10-063-000-0-000	596.75
Child Safety ($20-$25)		C C P Art 102 014 (c)		1100-341-10-060-011-0-000	40.00
Failure to Appear ($4)		TRC 706 006/TRC 706 007(d)(2)		1100-341-10-060-012-0-000	140.00 —
Scofflaw Fee ($20)		TRC 502 010(a)		1100-341-10-140-049-0-000	2,900 00
Truancy Prevention and Diversion Fund ($1)		C C P Art. 102 015		1100-341-10-060-013-0-000	396 92
STATE COURT COSTS AND FEES:					
Criminal Justice Planning Fund C C P. ($5)		C C P Art. 102 051		1100-207-20-000-003-0-000	-
Breath Alcohol Testing Fund ($30)		C C P Art. 102 016		1100-207-20-000-006-0-000	-
State General Revenue Fund ($2 50)		C C P Art. 102 015		1100-207-20-000-010-0-000	-
Law Enforcement Education Fund (____$1,____$1.50,____$3.50)		Govt. Code Sec. 415 082		1100-207-20-000-011-0-000	-
Operators and Chauffeurs License Fund ($75)		T R C 601 192		1100-207-20-000-031-0-000	-
Time Payment - @50% OF $25 00 ($12 50)		LGC 133.103 (b)		1100-207-20-000-005-0-000	62.50
Juvenile Crime and Delinquency Fund (____$ 25, ____$ 50)		C C P Art. 102 075(m)		1100-207-20-000-007-0-000	0.50
Comprehensive Rehabilitation Fund ($5)		C C P Art. 102 082		1100-207-20-000-008-0-000	-
Fugitive Apprehension Fund ($5)		C C P Art. 102 019 (a) 2		1100-207-20-000-009-0-000	10.00
Consolidated Court Costs Fund ($40)		CCP 102 075 (a) 3/LGC 133 102		1100-207-20-000-015-0-000	18,070.67
Compensation Victims Of Crime Fund (____$3, ____$5, ____$15, ____$35)		C C P Art. 56 55 (2) & (3)		1100-207-20-000-017-0-000	30 00
Judicial & Court Personnel Training Fund (____$1, ____$2)		Govt. Code Sec. 56 001 (b)		1100-207-20-000-027-0-000	4 00
Correctional Managment Institute of Texas Fund ($ 50)	341	CCP Art. 102 075		1100-207-20-000-029-0-000	-
Indigent Legal Services Fee- JP ($6)	#REF!	Govt. Code Sec. 101 141(3) (B)		1100-207-20-000-004-0-000	2,064 00
State Traffice Fee-Subtitle C ($30)		TRC Sec 542 4031		1100-207-20-000-035-0-000	5,907 50
Jury Service Fee ($4)		C C P Art. 102 0045		1100-207-20-000-053-0-000	1,771 67
Support of Judiciary Fund ($5 40)		LGC 133.105		1100-207-20-000-054-0-000	2,382.35
Birth Certificate Fee ($1 80)	#REF!	HSC 191 022(f)		1100-207-20-000-039-0-000	-
Defensive Driving Record Fee ($12)		C C P Art. 45 0511 (c-1)		1100-207-20-000-057-0-000	-
Indigent Defense Representation Fund ($2)		LGC 133 107/GC 102 023		1100-207-20-000-059-0-000	878 83
Moving Violation Fee ($0 10)		C C P Art. 102 022.GC		1100-207-20-000-061-0-000	29 09
Safety Seat Violation Fee ($0 15) (on or before September 28, 2011)		TRC 545 412 (b-1)		1100-207-20-000-062-0-000	-
Failure to Appear ($20)		TRC 706 006/TRC 706 007(d)(2)		1100-207-20-000-066-0-000	700.00 -
Electronic Filing Fee - Civil ($10)		GC 101 1411/GC 51 851		1100-207-20-000-070-0-000	3,440 00
Truancy Prevention and Diversion Fund ($1)		C C P Art. 102 015		1100-207-20-000-073-0-000	399 92
Texas Home Visiting Program Contribution ($5)		HSC 191 0048/LGC 118 018 (c)		1100-207-20-000-074-0-000	-
ARREST /WARRANT FEES: STATE		C C P Art. 102 011			
DPS (_____$3,_____$5,_____$35, _____$50)				1100-207-20-000-019-0-000	2054.57 ~~2,054.57~~
T A B C. (_____$3,_____$5,_____$35, _____$50)				1100-207-20-000-020-0-000	-
P K W L. (_____$3,_____$5,_____$35, _____$50)				1100-207-20-000-021-0-000	10.00
Texas Comptrollers Criminal Investigators				1100-207-20-000-060-0-000	-
ARREST /WARRANT SERVICE FEES: COUNTY		LGC 118 131			
Sheriff Fees:				1100-342-10-060-001-0-000	125.00
Constable Fees:					
Precinct #1				1100-342-10-291-000-0-000	75.00
Precinct #2				1100-342-10-292-000-0-000	4280.00 ~~4,385.00~~
Precinct #3				1100-342-10-293-000-0-000	375.00
Precinct #4				1100-342-10-294-000-0-000	150 00
Precinct #5				1100-342-10-295-000-0-000	-
District Attorney Fees				1100-341-10-060-007-0-000	200 00
Tax Assessor Fraud Investigators				1100-342-10-060-002-0-000	-
School District Arrest Fee				1100-342-10-060-003-0-000	-
Fire Marshal Fee				1100-342-20-060-001-0-000	-
Code Enforcement Precinct #2				1100-342-10-060-004-0-000	-
Due to Others Delinquent Attorney fee			1100-	303-00-000-04 0-000	3110.93
Warrant Fees/Out of County Service Fees DTO: Law Enforcement Agencies		C C P Art. 102 011 (a) 2 (A)		1100-207-30-000-003-0-000	-
Refund - Overpayments				1100-202-00-000-009-0-000	151 90
Due to Others				1100-202-00-000-009-0-000	-
Restitution				1100-202-00-000-009-0-000	-
Failure to Appear- OmniBase ($6)		TC 706 006/TC 706 007(d)(2)		1100-202-00-000-019-0-000	210.00 -
Justice Fees (Local Fees)				1100-341-10-060-001-0-000	8,667 25
Small Claims Court Filing Fee ($25)		LGC 118 121/118 122	$ -		
Debt Claim Fee (Justice Court Filing Fee) ($25)		LGC 118 121/118 122	8,600 00		
Landlord & Tenant Eviction Filing Fee (Forcible Entry & Detainer Court) ($25)		LGC 118 121/118 122	-		
Transcript Fees/Appeal Fee ($10)		LGC 118 121/118 123 (b)	-		
Abstract Fees ($5)		LGC 118 121/118 123 (c)	25 00		
Writ Filing Fee ($5)		LGC 118 121/118 123 (d)	40 00		
Issuing other Document ($1 1st pg, .25 for each addl' pg)		LGC 118 121/118 123 (e)	2 25		
Certified Copies of Court Papers ($2 1st pg, .25 for each addt'l pg)		LGC 118 121	-		
Probable Cause Tow Hearing Fee ($20)		LGC 101 141(a)4	-		
Birth Certificates ($22 each)		HSC 191 0045 (3)(f)		1100-341-10-060-001-0-000	-
Death Certificates ($20 each, each addt'l $3)		HSC 191 0045 (3)(d)		1100-341-10-060-001-0-000	-
Preservation of Vital Statistics Fee ($1 each)		HSC Sec 191 0045 (h)		1100-341-10-060-008-0-000	-
Jury Fees (Civil $22, Criminal $3)		Rules of Civil Proc , Rule 504 1(b)/ CCP 102 004		1100-341-10-060-006-0-000	-
				TOTAL AMOUNT DUE TO THE COUNTY TREASURER:	$ ~~98,144.93~~ 102,250.32

AUDITED BY: THE HIDALGO COUNTY AUDITOR'S OFFICE
DATE: EBE 4/17/2017

THIS REPORT IS DUE IN THE OFFICE OF THE COUNTY AUDITOR BEFORE THE FIFTEENTH DAY OF THE FOLLOWING MONTH (LGC § 113.601)
COUNTY AUDITOR'S FORM JP-07-04 REVISED 09/2013

Justice of the Peace Bobby Contreras
Schedule of Adjustments
For the Month Ended February 28, 2017

Receipt Number	Case Number	Offense	Offense Date	Date	Disposition Date	CCC	CHS	CHSJP	CO	DEL	DPS	DPSr	IORF	JCTF	JSF	LTF	MVF	OMNIC	OMNIS	OMNIV	SCOF	SJFC	SJFS	STF	SVSO	TP	TPDC	TPDS	TPWFr	TPWr	UTFC	WFCONST2	TOTAL
TPDC and TPDS should be split $1 each.																																
JP21-2017-01215	CR-0490-14-21	no safety belt	1/16/2014	2/24/2017	2/24/2017	40.00	3.00	1.00	50.00	-	5.00	-	2.00	4.00	4.00	2.00	-	4.00	20.00	6.00	20.00	0.60	5.40	30.00	-	-	-	2.00	-	-	3.00	-	202.00
Based on Disposition Date, Time Payment should NOT be assessed.																																
JP21-2017-00785	CR-1062-05-21	unrestrained child (child seat)	2/18/2005	2/13/2017	2/13/2017	40.00	3.00	-	50.00	84.60	5.00	-	-	4.00	-	2.00	-	-	-	-	20.00	-	-	30.00	50.00	25.00	-	-	-	-	3.00	50.00	366.60
JP21-2017-00786	CR-1063-05-21	unrestrained child (child seat)	2/18/2005	2/13/2017	2/13/2017	40.00	3.00	-	50.00	84.60	5.00	-	-	4.00	-	2.00	-	-	-	-	20.00	-	-	30.00	50.00	25.00	-	-	-	-	3.00	50.00	366.60
Based on Disposition Date, Time Payment should NOT be assessed. Furthermore, LTF was over assessed.																																
JP21-2017-01120	CR-3456-14-21	safety seat	8/20/2014	2/22/2017	2/22/2017	40.00	3.00	1.00	12.50	-	5.00	-	2.00	4.00	4.00	4.00	0.10	4.00	20.00	6.00	20.00	0.60	5.40	30.00	12.50	25.00	1.00	1.00	-	-	3.00	-	204.10
TPWFr and County fine are not split correctly.																																
JP21-2017-01318	CRNT17-0033-J21	mourning dove:illegal sale/purchase	1/29/2017	2/27/2017	2/27/2017	40.00	3.00	1.00	14.20	-	-	-	2.00	4.00	4.00	2.00	-	-	-	-	-	0.60	5.40	-	-	-	1.00	1.00	91.80	5.00	-	-	175.00
DEL is under assessed.																																
JP21-2017-01389	CR-0711-04-21	brakes out of adjustment	1/26/2004	2/28/2017	2/28/2017	40.00	3.00	-	99.90	62.10	5.00	-	-	4.00	-	2.00	-	-	-	-	20.00	-	-	30.00	-	-	-	-	-	-	3.00	-	269.00
Based on offense, STF and UTFC should NOT be assessed																																
JP21-2017-01037	TR16-6836-J21	license restriction-state	12/24/2016	2/21/2017		40.00	3.00	1.00	65.90	-	-	5.00	2.00	4.00	4.00	2.00	0.10	-	-	-	-	0.60	5.40	30.00	-	-	1.00	1.00	-	-	3.00	-	168.00

JUSTICE OF THE PEACE
MONTHLY FINES AND FEES COLLECTED
FOR THE MONTH OF: March-17

PBC

Judge: BOBBY CONTRERAS
Precinct No. 2 Place No. 1

City: PHARR, TX
Hidalgo County, Texas

Part I: RECAP OF AMOUNT PAYABLE TO THE COUNTY TREASURER

TOTAL CASH COLLECTED	(Receipts #'s)	1425 THRU	2596	$ ~~165,323.02~~ 164,943.22
Sheriff's "D" Report	(Receipt #s)	THRU		X10-b

LESS:	COST ON DEPOSIT	0.00 X7
ADD:	COST ON DEPOSIT LIQUIDATED	0.00 X7
	AMOUNT OWED TO COUNTY (Should Match Amt in Part III)	$ ~~165,323.02~~ 164,943.22 X3
Less:	Total amount of remittances to County Treasurer (From Part II)	164,943.22
	Total funds due to County Treasurer (Overtransfer Made to Co Treas.)	$ ~~165,323.02~~ 0.00

Part II: REMITTANCES MADE TO THE COUNTY TREASURER

DESCRIPTION	AMOUNT	COMMENT
Total Collections for the Month (See Schedule of Receipts & Deposits)	$ 164,943.22 B1	
Add: Previous Month's Bond Overtransfter		
Add: HCSO Monthly "D" Collections Report		
Total Remittances Made to County Treasurer	$ 164,943.22	

PREPARED BY: OFELIA ORTIZ FLORES DATE: 4/10/2017

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

AUDITED BY: THE HIDALGO COUNTY AUDITOR'S OFFICE
DATE: 4/28/17

Bobby Contreras 4-10-17
JUSTICE OF THE PEACE DATE

THIS REPORT IS DUE IN THE OFFICE OF THE COUNTY AUDITOR BEFORE THE FIFTH (5TH) DAY OF THE FOLLOWING MONTH (LGC § 114.001)
COUNTY AUDITOR'S FORM: RE-JP-004 REVISED 02/2014

V7.

JUSTICE OF THE PEACE
MONTHLY FINES AND FEES COLLECTED
FOR THE MONTH OF: March-17

Judge: BOBBY CONTRERAS
Precinct No. 2 Place No. 1

City: PHARR, TEXAS
Hidalgo County, Texas

Part III: SUMMARY OF COLLECTIONS PAYABLE TO THE COUNTY TREASURER

Name of Fine, Fee, Court Cost	# Issued/ Filed	Statute Reference	Detail of Amt Collected	GL Acct No	Amt. Collected
FINES:					
County Fines (Local Fine)		LGC 113 004, PC 12 23		1200-351-10-063-000-0-000	$ 67,256.33 ~~67,415.39~~ X1
Texas Parks & Wildlife 85% Fine (State Fine)		TPWC 12 107		1100-207-20-000-012-0-000	340.00 ~~353.60~~
No Safety Belt 50% Fine (State Fine)		TRC 545 412, 545 413 (j)		1100-207-20-000-028-0-000	600.08 ~~599.92~~
Gross Weight 50% Fine (State Fine)		TRC Sec 621 506 (g)		1100-207-20-000-013-0-000	-
School District 50% Fines		Educ Code § 25 093 (d) 1 (A)		1100-207-30-000-006-0-000	-
LOCAL COURT COSTS AND FEES:					
Courthouse Security Adm. Fee($3)		C C P Art. 102 017 (b)		1241-341-10-060-001-0-000	2381.56 ~~2,398.46~~ X1
Courthouse Security Fund JP ($1)		C C P Art. 102 017		1243-341-10-063-000-0-000	789.52 ~~795.52~~ X1
Justice Court Technology Fund ($4)		C C P Art. 102 0173		1242-341-10-060-000-0-000	3178.07 ~~3,190.07~~ X1
Time Payment - @40% OF $25.00 ($10.00)		LGC 133 103 (d)		1100-341-10-060-001-0-000	30.00
Time Payment - @ 10% of $25 00 ($2 50)		LGC 133 103 (e)		1100-341-10-060-002-0-000	7 50
Administrative Local Transaction Fee ($2)		C C P Art. 102 072		1100-341-10-060-003-0-000	1600.00 ~~1,606.00~~
Motor Vehicle Adm. Fee ($10-$20) (Dismissal Fee for Exp DL, Exp Insp Cert, Exp Mv Reg)		TRC Sec 548 605, 521 026,502 407		1100-341-10-060-004-0-000	100.00
Teen Court Program Adm. Fee (Up to $10 00)		C C P Art. 45 052 (e)		1100-341-10-060-005-0-000	-
Special Fees				1100-341-10-063-000-0-000	751.88
Deferred Disposition		C C P Art. 45 051	$ 296 80		
Administrative Fee - "Drivers Safety Course" ($10)		C C P Art. 45 0511(f)	$ 454 98		
Support of Judiciary Fund ($ 60)		LGC 133 105		1100-341-10-060-009-0-000	473.11 ~~474.91~~
Traffic Fee ($3)		T R C 542 403		1100-341-10-063-000-0-000	1,073.19
Child Safety ($20-$25)		C C P Art. 102 014 (c)		1100-341-10-060-011-0-000	-
Failure to Appear ($4)		TRC 706 006/TRC 706 007(d)(2)		1100-341-10-060-012-0-000	108.00 -
Scofflaw Fee ($20)		TRC 502 010(a)		1100-341-10-140-049-0-000	3,175 45
Truancy Prevention and Diversion Fund ($1)		C C P Art. 102 015		1100-341-10-060-013-0-000	727.82 ~~730.82~~
STATE COURT COSTS AND FEES:					
Criminal Justice Planning Fund C C.P. ($5)		C C P. Art. 102 053		1100-207-20-000-003-0-000	-
Breath Alcohol Testing Fund ($30)		C C P Art. 102 016		1100-207-20-000-006-0-000	-
State General Revenue Fund ($2.50)		C C P Art. 102 015		1100-207-20-000-010-0-000	-
Law Enforcement Education Fund (____$1,____$1.50,____$3 50)		Govt. Code Sec. 415 082		1100-207-20-000-011-0-000	-
Operators and Chauffeurs License Fund ($75)		T R C. 601 192		1100-207-20-000-031-0-000	-
Time Payment - @50% OF $25.00 ($12.50)		LGC 133 103 (b)		1100-207-20-000-005-0-000	37.50
Juvenile Crime and Delinquency Fund (____$ 25, ____$ 50)		C C P. Art. 102 075(m)		1100-207-20-000-007-0-000	1.50
Comprehensive Rehabilitation Fund ($5)		C C P. Art. 102 082		1100-207-20-000-008-0-000	-
Fugitive Apprehension Fund ($5)		C C P Art. 102 019 (a) 2		1100-207-20-000-009-0-000	20.00
Consolidated Court Costs Fund ($40)		CCP 102 075 (a) 3/ LGC 133 102		1100-207-20-000-015-0-000	31,728.76 ~~31,848.76~~ X12
Compensation Victims Of Crime Fund (____$3, ____$5, ____$15, ____$35)		C C P Art. 56 55 (2) & (3)		1100-207-20-000-017-0-000	60.00
Judicial & Court Personnel Training Fund (____$1, ____$2)		Govt. Code Sec. 56 001 (b)		1100-207-20-000-027-0-000	7.00
Correctional Managment Institute of Texas Fund ($ 50)	333	CCP Art. 102 075		1100-207-20-000-029-0-000	1.00
Indigent Legal Services Fee- JP ($6)	#REF!	Govt. Code Sec. 101 141(2) (B)		1100-207-20-000-004-0-000	1,986.00
State Traffice Fee-Subtitle C ($30)		TRC Sec 542 4031		1100-207-20-000-035-0-000	10,701 89
Jury Service Fee ($4)		C C P Art. 102 0045		1100-207-20-000-053-0-000	3154.07 ~~3,166.07~~
Support of Judiciary Fund ($5 40)		LGC 133 105		1100-207-20-000-054-0-000	4249.99 ~~4,266.49~~
Birth Certificate Fee ($1 80)	#REF!	HSC 191 022(f)		1100-207-20-000-039-0-000	-
Defensive Driving Record Fee ($12)		C C P Art. 45 0511 (c-1)		1100-207-20-000-057-0-000	-
Indigent Defense Representation Fund ($2)		LGC 133 107/GC 102 023		1100-207-20-000-059-0-000	1569.04 ~~1,575.04~~
Moving Violation Fee ($0 10)		C C P Art. 102 022/GC		1100-207-20-000-061-0-000	50.98 ~~51.08~~
Safety Seat Violation Fee ($0 15) (on or before September 28, 2011)		TRC 545 412 (b-1)		1100-207-20-000-062-0-000	0.00 ~~0.30~~
Failure to Appear ($20)		TRC 706 006/TRC 706 007(d)(2)		1100-207-20-000-066-0-000	540.00 -
Electronic Filing Fee - Civil ($10)		GC 101 1411 GC 51 851		1100-207-20-000-070-0-000	3,310.00
Truancy Prevention and Diversion Fund ($1)		C C P Art. 102 015		1100-207-20-000-073-0-000	731.82 ~~734.82~~
Texas Home Visiting Program Contribution ($5)		HSC 191 0048/LGC 118 018 (c)		1100-207-20-000-074-0-000	-
ARREST/WARRANT FEES: STATE		C C P Art. 102 011			
D.P.S. (_____$3,_____$5,_____$35, _____$50)				1100-207-20-000-019-0-000	3771.93 ~~3,717.91~~
T.A.B.C. (_____$3,_____$5,_____$35, _____$50)				1100-207-20-000-020-0-000	-
P.K.W.L. (_____$3,_____$5,_____$35, _____$50)				1100-207-20-000-021-0-000	10.00
Texas Comptrollers Criminal Investigators				1100-207-20-000-060-0-000	-
ARREST/WARRANT/SERVICE FEES: COUNTY		LGC 118 131			
Sheriff Fees:				1100-342-10-060-001-0-000	294.57 ~~89.37~~
Constable Fees:					
Precinct #1				1100-342-10-291-000-0-000	225.00
Precinct #2				1100-342-10-292-000-0-000	5888.62 ~~6,188.62~~
Precinct #3				1100-342-10-293-000-0-000	600.00
Precinct #4				1100-342-10-294-000-0-000	530.00 ~~835.00~~
Precinct #5				1100-342-10-295-000-0-000	-
District Attorney Fees				1100-341-10-060-007-0-000	-
Tax Assessor Fraud Investigators				1100-342-10-060-002-0-000	-
School District Arrest Fee				1100-342-10-060-003-0-000	-
Fire Marshal Fee				1100-342-20-060-001-0-000	-
Code Enforcement Precinct #2				1100-342-10-060-004-0-000	-
Due to Others Delinquent Fee				1100-207-20-000-004-0-000	3769.17
Warrant Fees/Out of County Service Fees DTO Law Enforcement Agencies		C C P Art. 102 011 (a) 2 (A)		1100-207-30-000-003-0-000	-
Refund - Overpayments				1100-202-00-000-009-0-000	196.87 V3-a
Due to Others				1100-202-00-000-009-0-000	-
Restitution				1100-202-00-000-009-0-000	-
Failure to Appear - OmniBase ($6)		TC 706 006/TC 706 007(d)(2)		1100-202-00-000-019-0-000	162.00 -
Justice Fees (Local Fees)				1100-341-10-060-001-0-000	8395.00 ~~410.00~~
Small Claims Court Filing Fee ($25)		LGC 118 121/118 122	$ 8275.00		
Debt Claim Fee (Justice Court Filing Fee) ($25)		LGC 118 121/118 122	-		
Landlord & Tenant Eviciton Filing Fee (Forcible Entry & Detainer Court) ($25)		LGC 118 121/118 122	-		
Transcript Fees/Appeal Fee ($10)		LGC 118 121/118 123 (b)	10.00		
Abstract Fees ($5)		LGC 118 121/118 123 (c)	65 00		
Writ Filing Fee ($5)		LGC 118 121/118 123 (d)	45 00		
Issuing other Document ($1 1st pg, .25 for each addt' pg)		LGC 118 121 118 123 (e)	-		
Certified Copies of Court Papers ($2 1st pg, .25 for each addt'l pg)		LGC 118 121	-		
Probable Cause Tow Hearing Fee ($20)		LCO 101 141(a)4	-		
Birth Certificates ($22 each)		HSC 191 0045 (3)(3)		1100-341-10-060-001-0-000	-
Death Certificates ($20 each, each addt'l $3)		HSC 191 0045 (3)(3)		1100-341-10-060-001-0-000	-
Preservation of Vital Statistics Fee ($1 each)		HSC Sec 191 0045 (h)		1100-341-10-060-008-0-000	-
Jury Fees (Civil $22, Criminal $3)		Rules of Civil Proc , Rule 504 1(b)/ CCP 102 004		1100-341-10-060-006-0-000	44 00
				TOTAL AMOUNT DUE TO THE COUNTY TREASURER:	$ ~~132,313.85~~

AUDITED BY: THE HIDALGO COUNTY AUDITOR'S OFFICE
DATE: 4/28/17

THIS REPORT IS DUE IN THE OFFICE OF THE COUNTY AUDITOR BEFORE THE FIFTEENTH DAY OF THE FOLLOWING MONTH (LGC § 114.025)
COUNTY AUDITOR'S FORM JP-2011 REVISED 10-2013

164,943.22
V1: X2 V3

Justice of the Peace Bobby Contreras
Schedule of Adjustments
For the Month Ended March 31, 2017

Receipt Number	Case Number	Date	offense	offense date	ARREST	CCC	CHS	CHSJP	CMIT	CO	CSS	CVCA	DEL	DPS	FA	IOAF	JCD	JCPT	JCTF	JSF	LTF	MVF	OMNIC	OMNIS	OMNIV	SCDF	SFC	SJFS	SO	STF	SVSO	TPDC	TPDS	TPW	TPWF	UTFC	WFCONST2	WFDPS	TOTAL
Based on offense, TPWF should NOT be assessed.																																						
JP21-2017-01757	CR-0763-15-21	3/8/2017	no driver's license	1/11/2015	-	40.00	3.00	1.00	-	9.90	-	-	-	-	-	2.00	-	-	4.00	4.00	2.00	-	-	-	-	20.00	0.60	5.40	5.00	-	-	1.00	1.00	-	56.10	-	-	-	155.00
Based on offense date, CSS should NOT be assessed.																																						
JP21-2017-01454	CR-4693-14-21	9/1/2017	safety seat	11/24/2014	-	40.00	3.00	1.00	-	12.45	0.15	-	-	5.00	-	2.00	-	-	4.00	4.00	2.00	0.10	-	-	-	20.00	0.60	5.40	-	30.00	12.42	1.00	1.00	-	-	3.00	-	-	147.10
JP21-2017-01570	CR-5940-11-21	3/3/2017	safety seat	10/18/2011	-	40.00	3.00	1.00	-	12.50	0.15	-	43.58	5.00	-	2.00	-	-	4.00	4.00	2.00	0.10	-	-	-	20.00	0.60	5.40	-	30.00	12.50	-	-	-	-	3.00	-	-	188.83
Arrest Fee should NOT be used. Please assess fee to proper law enforcement agency.																																						
JP21-2017-02565	CR-1803-00-21	3/31/2017	no liability insurance	7/10/2000	5.00	17.00	3.00	-	-	175.00	-	15.00	-	-	5.00	-	0.25	2.00	-	-	2.00	-	-	-	-	20.00	-	-	-	-	-	-	-	-	-	-	-	-	244.25
Fine should be split between TPWF (85%) and CO (15%). In addition, is the disposition date correct? If so, DEL should NOT be assessed.																																						
JP21-2017-01751	CR-0334-09-21	3/8/2017	no fishing license	1/7/2008	-	40.00	3.00	1.00	-	65.00	-	-	86.10	-	-	2.00	-	-	4.00	4.00	2.00	-	-	-	-	20.00	0.60	5.40	-	-	-	-	-	5.00	85.00	-	50.00	-	375.10
Based on offense, SV50 should NOT be assessed.																																						
JP21-2017-01539	CR-0245-03-21	3/2/2017	no safety belt	2/12/2003	-	17.00	3.00	-	0.50	25.00	-	15.00	-	5.00	5.00	-	0.50	2.00	4.00	-	2.00	-	-	-	-	20.00	-	-	-	-	25.00	-	-	-	-	3.00	-	50.00	177.00
TPDC and TPDS should be split $1 each.																																						
JP21-2017-01499	CR-0224-14-21	3/2/2017	driving while license suspended	1/1/2014	-	40.00	3.00	1.00	-	100.00	-	-	-	5.00	-	2.00	-	-	4.00	4.00	2.00	0.10	4.00	20.00	6.00	20.00	0.60	5.40	-	-	-	-	2.00	-	-	-	-	-	219.10
JP21-2017-01500	CR-0225-14-21	3/2/2017	no liability insurance	1/1/2014	-	40.00	3.00	1.00	-	175.00	-	-	-	5.00	-	2.00	-	-	4.00	4.00	2.00	-	4.00	20.00	6.00	20.00	0.60	5.40	-	-	-	-	2.00	-	-	-	-	-	294.00
Delinquent Fee was over assessed $11.58																																						
JP21-2017-01538	CR-3083-08-21	3/2/2017			-	40.00	3.00	1.00	-	225.00	-	-	108.60	5.00	-	2.00	-	-	4.00	4.00	2.00	-	-	-	-	20.00	0.60	5.40	-	-	-	-	-	-	-	-	-	-	420.60
JP21-2017-01541	CR-3086-08-21	3/2/2017			-	40.00	3.00	1.00	-	116.00	-	-	75.90	5.00	-	2.00	-	-	4.00	4.00	2.00	-	-	-	-	20.00	0.60	5.40	-	-	-	-	-	-	-	-	-	-	278.90
Delinquent Fee was under assessed $5.73.																																						
JP21-2017-01540	CR-3085-08-21	3/2/2017			-	30.90	2.32	0.77	-	135.00	-	-	58.63	3.86	-	1.54	-	-	3.09	3.09	-	-	-	-	-	15.45	0.46	4.17	-	-	-	-	-	-	-	-	38.62	-	278.90

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 Jaime J. Muñoz
Hidalgo County Justice of the Peace Pct. 2, Pl. 2
300 W. Hall Acres, St. B
Pharr, Texas 78577

Re: Review of *Monthly Fines and Fees Report* and Supporting Documentation
For the months of January 2017 through March 2017

Dear Judge Muñoz:

We have conducted a limited scope review of the *Monthly Fines and Fees Report* (*Monthly Report*) and supporting documentation for the months of January 2017 through March 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 fines, fees, and court costs collected were properly accounted and reported.

Scope:
The scope of our review was limited to collections reported by your office on the *Monthly Report* for the months of January 2017 through 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 fines, fees, and court cost statutes, the *Monthly Report*, and fee schedules. The following procedures were performed:

- Reviewed the submittal date of the *Monthly Report* to the County Auditor's Office to determine if the report and supporting documentation were received within 5 days after the last day of the month pursuant to Local Government Code §114.001 (b).
- Verified the signature on the *Monthly Report* to ensure that the report was signed by an authorized signatory as documented on the "Authorized Signatories Form."
- Verified the mathematical accuracy of the *Monthly Report* by footing and cross-footing the report.
- Reviewed 100% of receipts with an offense date prior to December 31, 2007 and 10% of randomly selected receipts with an offense date of January 1, 2008 and after to determine if fines, fees, and court costs were allocated and reported in the proper amounts and verified whether any adjustments were made.
- Verified that procedures for voided receipts were properly followed.
- Verified that collections per the *Monthly Report* agreed to: 1.) total receipts issued per *Odyssey's* Receipt Journal Report, 2.) total collections per *Odyssey's* Fee Distribution Reports, 3.) total deposits made with the County Treasurer, and 4.) total deposits posted to *alio's* Undistributed Receipts general ledger account.

HIDALGO COUNTY DISTRICT JUDGES

LUIS M. SINGLETERRY JUDGE, 92ND D.C. | RODOLFO DELGADO JUDGE, 93RD D.C. | J. R. "BOBBY" FLORES JUDGE, 139TH D.C. | ROSE GUERRA REYNA JUDGE, 206TH D.C. | JUAN R. PARTIDA JUDGE, 275TH D.C. | MARIO E. RAMIREZ, JR. JUDGE, 332ND D.C. | NOE GONZALEZ JUDGE, 370TH D.C. OVERSEER | LETICIA LOPEZ JUDGE, 389TH D.C. | L. KENO VASQUEZ JUDGE, 398TH D.C. | ISRAEL RAMON, JR. JUDGE, 430TH D.C. | RENEE R. BETANCOURT JUDGE, 449TH D.C.

- Selected all cases in which defendants satisfied outstanding fines, fees, and court costs by making cash payments and serving time at the Hidalgo County jail and randomly selected cases in which defendants satisfied outstanding fines, fees, and court costs by serving time in the Hidalgo County jail to determine if: 1.) the warrant was recalled; 2.) the cash payment and/or jail time credit was applied to the case; 3.) the case was closed; and 4.) the Sheriff's "Discharge" receipt number was referenced on the case.
- Verified the sequence of receipts per the *Monthly Report* agreed to *Odyssey's* Receipt Journal Report. In addition, verified that receipts followed sequential order.
- Compared the Hamer Enterprises Credit Card Payment Reports to *Odyssey's* Daily Balance Report and *alio's* Undistributed Receipts general ledger account to ensure all credit card transactions were timely receipted by the Justice of the Peace and County Treasurer's Office.
- Reviewed *Cashier's Daily Close-Out Reports* (Close-Out Reports) and County Treasurer receipts to determine if fees collected were properly accounted and deposited with the County Treasurer on a daily basis.
- Reviewed receipts issued, Close-Out Reports, *Schedule of Receipts and Deposits* form, mail logs, Office of Court Administration's "*Official Justice of the Peace Monthly Report*" (OCA Report), and the *Monthly Report*, among other reports, to verify proper completion.
- Verified if cash bonds posted by the defendants who failed to appear before the Justice of the Peace were forfeited (liquidated) by the 10th workday following the date of release from jail.

Conclusion:
Total collections for the months of January 2017 through March 2017 were $79,443.52; $90,202.92; and $100,666.73, respectively. Based on the results of our review, we have concluded that fines, fees, and court costs were generally properly accounted and reported; however, the system of internal controls for the accounting and reporting of fines, fees, and court costs requires improvement as noted in the following observations.

Observation No. 1:
We reviewed a sample of receipts issued during the months of January 2017 through March 2017 (100% of receipts with an offense date prior to December 31, 2007 and 10% of randomly selected receipts with an offense date of January 1, 2008 and after) to determine if fines, fees, and court costs collected were properly allocated and reported.

The results of our review revealed that 30 receipts (January-15; February-4; and March-11) contained errors in the allocation of fines, fees, and court costs. The Justice of the Peace staff was made aware of the required adjustments (see Exhibit A); however, the adjustments are pending to be completed. In addition, the adjustments for the months of August 2015 (11), September 2015 (6), October 2015 (14), November 2015 (15), December 2015 (9), January 2016 (10), February 2016 (16), March 2016 (15), April 2016 (16), May 2016 (17), June 2016 (2), July 2016 (16), August 2016 (3), September 2016 (14), October 2016 (10), November 2016 (2), and December 2016 (1) are also pending to be completed. According to the Court Coordinator, staff does not consistently verify that fines, fees, and court costs have been properly assessed prior to issuing receipts. In addition, due to a heavy workload, limited number of staff, and technical difficulties with Odyssey, the adjustments cannot be completed in a timely manner.

There are numerous statutes that require Justices of the Peace to charge various fines, fees, and court costs for certain services and offenses. Fines, fees, and court costs must be allocated pursuant to State statutes and/or Commissioners Court approval. In addition, the County Auditor's Office requires that adjustments be made within three days of receipt.

The County may be held liable to the State for failure to properly allocate and report fines, fees, and court costs.

Recommendation:
Management should ensure that the pending adjustments are completed. In addition, management should develop and implement formal procedures to ensure that fines, fees, and court costs are properly allocated and reported. At a minimum, the following procedures should be implemented:

- Staff should be provided with training regarding the proper allocation of fines, fees, and court costs.
- Staff should review the allocation of fines, fees, and court costs before the official County receipt is issued.
- Access for setting up offense codes with the proper fines, fees, and court costs in *Odyssey* should be limited to staff with adequate knowledge of the applicable allocation.

- Staff should ensure that the proper fines, fees, and court costs allocation, offense date, and judgment date are entered when a case is setup in *Odyssey*.
- Staff should ensure that adjustments are entered into *Odyssey* within three days of receiving them.

Observation No. 2:
Copies of the January 2015 through March 2017 Office of Court Administration "Official Justice of the Peace Monthly Reports" (OCA Reports) have not been filed with the County Auditor's Office. According to the Justice of the Peace staff, copies of the OCA Reports cannot be generated due to programming errors in *Odyssey*; however, the assistance of the Information Technology Department has been requested for generating the reports.

Local Government Code §112.002 (a) authorizes the county auditor to prescribe the system of accounting for the county. Local Government Code §112.002 (b) states that "the county auditor may adopt and enforce regulations, not inconsistent with law or with a rule adopted under Section 112.003, that the auditor considers necessary for the speedy and proper collecting, checking, and accounting of the revenues and other funds and fees that belong to the county or to a person for whom a district clerk, district attorney, county officer, or precinct officer has made a collection or for whose use or benefit the officer holds or has received funds." Pursuant to Local Government Code §112.002 (a) and (b), the County Auditor requires the submittal of properly completed reports (i.e., *Monthly Report*, copy of the OCA Report, *Schedule of Receipts and Deposits* form, Cash Disbursement Journal, etc.) for checking and properly accounting for funds collected by the Justice of the Peace Offices.

Failure to ensure that properly completed OCA Reports are filed with the County Auditor's may result in improper reporting.

Recommendation:
Management should ensure that properly completed OCA Reports are filed with the County Auditor's Office within five days after the last day of each month. In addition, the assistance of the Information Technology Department should be requested until the problem has been resolved.

Observation No. 3:
A mail log was not consistently utilized to record payments received through the mail.

The County Auditor's Office requires that mail-in payments be listed on a daily mail log. The mail log should include the following information for each mail-in payment received: date received, the name of the payer, the amount of the remittance, the form of the remittance (e.g., cash or check), and, if applicable, the check number.

Failure to ensure that a daily mail log is prepared to record payments received through the mail may result in the loss or misuse of County funds.

Recommendation:
Management should ensure that a daily mail log is prepared to record payments received through the mail.

Observation No. 4:
We noted that one cash bond (CRNT16-0241-J2) posted by a defendant who failed to appear before the Justice of the Peace was not forfeited (liquidated) by the 10th workday following their date of release from jail. The bond was received on October 4, 2016 (see Exhibit B). According to the Court Coordinator, the bond was not forfeited due to changes in staff.

Code of Criminal Procedure Article 45.044 (a)(2) states: "A justice or judge may enter a judgment of conviction and forfeit a cash bond posted by the defendant in satisfaction of the defendant's fine and cost if the defendant fails to appear according to the terms of the defendant's release." Pursuant to the terms of the cash bond, the defendant must appear before the Justice of the Peace by the 10th workday following the date of their release from jail. If the defendant fails to appear, the Justice of the Peace may declare the cash bond forfeited, enter a judgment of guilty, assess a fine, and apply the cash bond to the payment of the imposed judgment.

Failure to ensure that bonds are liquidated in a timely manner may result in the misuse of County funds.

Recommendation:
Management should ensure that cash bonds are liquidated in a timely manner.

Observation No. 5:
We reviewed all dates in which collections were received during the months of January 2017 through March 2017 to determine if the collections were deposited at the bank on a daily basis. The results of our review revealed that:

- 17 of 20 days in January 2017 were not deposited at the bank on a daily basis. The deposits were made 2 to 5 days after collections were receipted.
- 18 of 19 days in February 2017 were not deposited at the bank on a daily basis. The deposits were made 2 to 7 days after collections were receipted.
- 22 of 23 days in March 2017 were not deposited at the bank on a daily basis. Deposits were made 2 to 6 days after collections were receipted.

According to the Court Coordinator, the deposits were not made daily due to a heavy work load.

Pursuant to the "Cash Handling Guidelines and Procedures" prescribed by the County Auditor's Office, cash receipts must be deposited intact on a daily basis, unless the amount collected is less than $100.00.

Failure to develop and implement formal monitoring procedures to ensure that collections are deposited at the bank on a daily basis may result in the loss or misuse of County funds.

Recommendation:
Management should develop and implement formal monitoring procedures to ensure that collections are deposited at the bank on a daily basis.

Please provide written management responses to the observations noted above by July 31, 2017.

If you have any questions or would like to schedule a meeting to discuss the above noted observations, please contact Edgar Alan Escobedo, Internal Auditor I, at 318-2511 ext. 4655, Yvonne Torres, Revenue Audit Supervisor, at ext. 4642, Arcy B. Duran, CPA, Director of Audit, at ext. 4645 or me at ext. 4604.

Respectfully,

Ray Bulracio, CPA
County Auditor

Enclosure: Enclosure: Copies of *Monthly Report* and Exhibits

cc: Valde Guerra, County Executive Officer

JUSTICE OF THE PEACE
MONTHLY FINES AND FEES COLLECTED
FOR THE MONTH OF: January-17

PBC

Judge: JAIME J. MUNOZ
Precinct No. 2 Place No. 2

City: PHARR, TX
Hidalgo County, Texas

Part I: RECAP OF AMOUNT PAYABLE TO THE COUNTY TREASURER

TOTAL CASH COLLECTED (Receipts #s) JP 2/2-2017-00001 THRU JP2/2-2017-00569		$ ~~79,343.52~~ 79,443.52 ✓
LESS: COST ON DEPOSIT		- X-1
ADD: COST ON DEPOSIT LIQUIDATED		~~(225.00)~~ 225.00 X-1
AMOUNT OWED TO COUNTY (Should Match Amt in Part III)		$ ~~79,118.52~~ 79,668.52 X-3
Less: Total amount of remittances to County Treasurer (From Part II)		$ ~~79,064.42~~ 82,382.52 82,247.52
Total funds due to County Treasurer (Overtransfer Made to Co Treas.)		~~54.10~~ 2590 (2,714.00) X-4

Part II: REMITTANCES MADE TO THE COUNTY TREASURER

DESCRIPTION	AMOUNT	COMMENT
Total Collections for the Month (See Schedule of Receipts & Deposits)	$ ~~79,064.42~~ 79,443.52	
Add: Previous Month's Bond Overtransfer	444.00 2,939.00	
Add: HCSO Monthly "D" Collections Report July Jail 2015	2400.00 $0.00	
Total Remittances Made to the County Treasurer	$ ~~79,064.42~~ 82,247.52	

PREPARED BY: [signature] DATE: 2-3-17 X-4

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

AUDITED BY: THE HIDALGO COUNTY AUDITOR'S OFFICE
DATE: CAE 4/20/2017

JAIME J. MUNOZ PCT. 2 PL. 2 JUSTICE OF THE PEACE HIDALGO COUNTY TEXAS

[signature] JUSTICE OF THE PEACE 2-6-17 DATE

THIS REPORT IS DUE IN THE OFFICE OF THE COUNTY AUDITOR BEFORE THE FIFTH DAY OF THE FOLLOWING MONTH (LGC § 114.001)
COUNTY AUDITOR'S FORM RE-JP-004 REVISED 01/17

X-2

JUSTICE OF THE PEACE
MONTHLY FINES AND FEES COLLECTED
FOR THE MONTH OF: January-17

Judge: JAIME J. MUNOZ
Precinct No. 2 Place No. 2

PBC

City: PHARR, TEXAS
Hidalgo County, Texas

Part III: SUMMARY OF COLLECTIONS PAYABLE TO THE COUNTY TREASURER

Name of Fine, Fee, Court Cost	# Issued/ Filed	Statute Reference	Detail of Amt Collected	GL Acct No	Amt. Collected
FINES:					22792.73
County Fines (Local Fine)		LGC 113 004 PC 12 23		1200-351-10-064-000-0-000	$ ~~22,776.73~~
Texas Parks & Wildlife 85% Fine (State Fine)		TPWC 12 107		1100-207-20-000-012-0-000	-
No Safety Belt 50% Fine (State Fine)		TRC 545 412, 545 413 (j)		1100-207-20-000-028-0-000	119.42
Gross Weight 50% Fine (State Fine)		TRC Sec 621 506 (g)		1100-207-20-000-013-0-000	
School District 50% Fines		Educ Code § 25 093 (d) 1 (A)		1100-207-30-000-007-0-000	0 ~~(16.00)~~
LOCAL COURT COSTS AND FEES:					
Courthouse Security Adm Fee($3)		C C P Art. 102 017 (b)		1241-341-10-060-001-0-000	686.77 ~~14.13~~
Courthouse Security Fund JP ($1)		C C P Art. 102 017		1245-341-10-064-000-0-000	223.57 ~~225.14~~
Justice Court Technology Fund ($4)		C C P. Art. 102 0173		1242-341-10-060-000-0-000	915.69 ~~913.67~~
Time Payment - @40% OF $25 00 ($10 00)		LGC 133 103 (d)		1100-341-10-060-001-0-000	20.00
Time Payment - @ 10% of $25 00 ($2 50)		LGC 133 103 (e)		1100-341-10-060-002-0-000	5.00
Administrative Local Transaction Fee ($2)		C C P. Art. 102 072		1100-341-10-060-003-0-000	~~462.00~~ 456.39
Motor Vehicle Adm Fee ($10-$20) (Contractual Fee for Exp. 28, Exp Insp. Cert, Exp Veh. Reg.)		TRC Sec 548 605, 521 026 502 407		1100-341-10-060-004-0-000	
Special Fees				1100-341-10-064-000-0-000	527.70
Deferred Disposition		C C P. Art. 45 051	527 70		
Administrative Fee - "Drivers Safety Course" ($10)		C C P. Art. 45 0511(f)			
Support of Judiciary Fund ($ 60)		LGC 133 105		1100-341-10-060-009-0-000	134.34 ~~133.88~~
Traffic Fee ($3)		T R C. 542 403		1100-341-10-064-000-0-000	285.00
Child Safety ($20-$25)		C C P. Art. 102 014 (c)		1100-341-10-060-011-0-000	(24.40) ~~(40.00)~~
Failure to Appear ($4)		TRC 706 006/TRC 706 007(d)(2)		1100-341-10-060-012-0-000	64.00
Scofflaw Fee ($20)		TRC 502 010(a)		1100-341-10-140-049-0-000	1,180.00
Truancy Prevention and Diversion Fund ($1)		C C P Art. 102 015		1100-341-10-060-013-0-000	195.93 ~~196.14~~
Truancy Court Cost ($50)		Fam. Code 65 107 (a), (b)		1100-341-10-060-014-0-000	
STATE COURT COSTS AND FEES:					
Criminal Justice Planning Fund C C P ($5)		C C P. Art. 102 051		1100-207-20-000-003-0-000	5.00
State General Revenue Fund ($2 50)		C C P. Art. 102 015		1100-207-20-000-010-0-000	2.50
Law Enforcement Education Fund (____$1, ____$1 50, ____$3 50)		Govt. Code Sec. 415 082		1100-207-20-000-011-0-000	3.50
Operators and Chauffeurs License Fund ($75)		T R C. 601 192		1100-207-20-000-031-0-000	-
Time Payment - @50% OF $25 00 ($12 50)		LGC 133 103 (b)		1100-207-20-000-005-0-000	25.00
Juvenile Crime and Delinquency Fund (____$ 25, ____$ 50)		C C P. Art. 102 075(m)		1100-207-20-000-007-0-000	2.00
Comprehensive Rehabilitation Fund ($5)		C C P. Art. 102 082		1100-207-20-000-008-0-000	
Fugitive Apprehension Fund ($5)		C C P. Art. 102 019 (a) 2		1100-207-20-000-009-0-000	20.00
Consolidated Court Costs Fund ($17)		CCP 102 075 (a) 3/ LGC 133 102		1100-207-20-000-015-0-000	9064.78 ~~9,033.70~~
Compensation Victims Of Crime Fund (____$3, ____$5, ____$15, ____$35)		C C P. Art. 56 55 (2) & (3)		1100-207-20-000-017-0-000	60.00
Judicial & Court Personnel Training Fund (____$1, ____$2)		Govt. Code Sec. 56 001 (b)		1100-207-20-000-027-0-000	8.00
Correctional Managment Institute of Texas Fund ($ 50)	&	CCP Art. 102 075		1100-207-20-000-029-0-000	2.00
Indigent legal Services Fee-JP ($6)	291	Govt. Code Sec. 101 141.2) (B)		1100-207-20-000-004-0-000	1,746.00
State Traffic Fee- Subtitle C ($30)		TRC Sec 542 4031		1100-207-20-000-035-0-000	2,760.00
Jury Service Fee ($4)		C C P Art. 102 0045		1100-207-20-000-053-0-000	892.71 ~~892.29~~
Support of Judiciary Fund ($5 40)		LGC 133 105		1100-207-20-000-054-0-000	12.03.22 ~~12,198.78~~
Birth Certificate Fee ($1 80)	-	HSC 191 022(f)		1100-207-20-000-039-0-000	-
Defensive Driving Record Fee ($12)		C C P. Art. 45 0511 (c-1)		1100-207-20-000-057-0-000	
Indigent Defense Representation Fund ($2)		LGC 133 107/GC 102 023		1100-207-20-000-059-0-000	941.85 ~~930.29~~
Moving Violation Fee ($0 10)		C C P. Art. 102 022/GC		1100-207-20-000-061-0-000	12.88
Safety Seat Violation Fee ($0 15)		TRC 545 412 (b-1)		1100-207-20-000-062-0-000	0.15
Failure to Appear ($20)		TRC 706 006/TRC 706 007(d)(2)		1100-207-20-000-066-0-000	320.00
Electronic Filing Fee - Civil ($10)		GC 101 1411 GC 51 851		1100-207-20-000-070-0-000	2,910.00
Truancy Prevention and Diversion Fund ($1)		C C P Art. 102 015		1100-207-20-000-073-0-000	199.92 ~~189.14~~
Texas Home Visiting Program Contribution ($5)		HSC 191 0048/LGC 118 018 (c)		1100-207-20-000-074-0-000	
ARREST /WARRANT FEES: STATE		C C P Art. 102 011			
DPS (____$3, ____$5, ____$35, ____$50)				1100-207-20-000-019-0-000	900.00
TABC (____$3, ____$5, ____$35, ____$50)				1100-207-20-000-020-0-000	#VALUE! 0.00
PKWL (____$3, ____$5, ____$35, ____$50)				1100-207-20-000-021-0-000	#VALUE! 0.00
UTPA (____$3, ____$5, ____$35, ____$50)				1100-207-20-000-022-0-000	
ARREST /WARRANT/SERVICE FEES: COUNTY		LGC 118 131			
Sheriff Fees:				1100-342-10-060-001-0-000	105.00 ~~100.00~~
Constable Fees:					
Precinct #1				1100-342-10-291-000-0-000	#VALUE!
Precinct #2				1100-342-10-292-000-0-000	#VALUE!
Precinct #3				1100-342-10-293-000-0-000	#VALUE!
Precinct #4				1100-342-10-294-000-0-000	#VALUE!
Precinct #5				1100-342-10-295-000-0-000	#VALUE!
District Attorney Fees				1100-341-10-060-007-0-000	-
Tax Assessor Fraud Investigators				1100-342-10-060-002-0-000	#VALUE!
School District Arrest Fee				1100-342-10-060-003-0-000	10.00
Fire Marshal Fee				1100-342-20-060-001-0-000	
Due to Others					
Warrant Fees Due to Other Law Enforcement Agencies		C C P Art. 102 011 (a) 2 (A)		1100-207-30-000-003-0-000	#VALUE! 0.00
Refund - Overpayments				1100-202-00-000-010-0-000	#VALUE! 0.00
Due to Others				1100-202-00-000-010-0-000	
Restitution				1100-202-00-000-010-0-000	
Failure to Appear- OmniBase ($6)		TRC 706 006/TRC 706 007(d)(2)		1100-202-00-000-019-0-000	96.00
Delinquent Fee				1100-202-00-000-004-0-000	#VALUE!
Justice Fees (Local Fees)				1100-341-10-060-001-0-000	#VALUE!
Small Claims Court Filing Fee ($25)		LGC 118 121 118 122	7,275 00		
Debt Claim Fee (Justice Court Filing Fee) ($25)		LGC 118 121 118 122			
Landlord & Tenant Eviction Filing Fee (Forcible Entry & Detainer Court) ($25)		LGC 118 121/118 122	~~275.00~~		0.00
Transcript Fees ($10)		LGC 118 121 118 123 (b)			
Abstract Fees ($5)		LGC 118 121.118 123 (c)	115 00		
Writ Filing Fee ($5)		LGC 118 121 118 123 (d)	#VALUE		35.00
Issuing other Document ($1 1st pg, 25 for each addt'l pg)		LGC 118 121/118 123 (e)			
Certified Copies of Court Papers ($2 1st pg, 25 for each addt'l pg)		LGC 118 121			
Probable Cause Tow Hearing Fee ($20)		LGC 101 141 (a)4	20 00		
Birth Certificates ($22 each $9.20 local)		HSC 191 0045 (3)(d)		1100-341-10-060-001-0-000	-
Death Certificates ($20 each, each addt'l $3)		HSC 191 0045 (3)(d)		1100-341-10-060-001-0-000	
Preservation of Vital Statistics Fee ($1 each)		HSC Sec 191 0045(h)		1100-341-10-060-008-0-000	
Jury Fees (Civil $22, Criminal $3)		Rules of Civil Proc , Rule 504 1(b) CCP 102 004		1100-341-10-060-006-0-000	
				TOTAL AMOUNT DUE TO THE COUNTY TREASURER:	#VALUE!

AUDITED BY: THE HIDALGO COUNTY AUDITOR'S OFFICE
DATE: EAE 4/20/2017

600.00
1875.00
2350.00
300.00
0.00
0.00
2316.72
7445.00

79669.52

THIS REPORT IS DUE IN THE OFFICE OF THE COUNTY AUDITOR BEFORE THE FIFTH (5TH) DAY OF THE FOLLOWING MONTH (LGC § 114 001)
COUNTY AUDITOR'S FORM RE -JP-004 REVISED 01-17

Justice of the Peace Muñoz
Schedule of Adjustments
For the Month Ended January 31, 2017

For the following cases MVF should not be assessed.

Receipt Number	Case Number	Offense Type	Offense Date	CCC	CHS	CHSJP	CJP	CMIT	CO	CVCA	DEL	DPS	FA	GR	IDRF	JCD	JCPT	JCTF	JSF	LEMI	LEOA	LEOCE	LTF	MISC	MVF	OMNIC	OMNIS	OMNIV	SCOF	SJFC	SJFS	SO	STF	SVS0	TPDC	TPDS	UTFC	WARr	WFPREC2	TOTAL
JP22-2017-00384	CR1139-10-2	expired motor vehicle inspection	2/15/2010	40	3	1	-	-	152.9	-	96.9	-	-	-	2	-	-	4	4	-	-	-	2	-	0.1	-	-	-	20	0.6	5.4	5	30	-	-	-	3	-	50	419.9
JP22-2017-00320	CR1786-11-2	expired motor vehicle inspection	3/28/2011	40	3	1	-	-	152.9	-	105.9	5	-	-	2	-	-	4	4	-	-	-	2	-	0.1	4	20	6	20	0.6	5.4	-	30	-	-	-	3	-	50	458.9
JP22-2017-00022	CR2282-13-2	expired motor vehicle inspection	4/27/2013	40	3	1	-	-	152.9	-	96.9	-	-	-	2	-	-	4	4	-	-	-	2	-	0.1	-	-	-	20	0.6	5.4	5	30	-	-	-	3	-	50	419.9
JP22-2017-00404	CR2169-12-2	no safety belt	5/1/2012	40	3	1	-	-	50	-	51.03	5	-	-	2	-	-	4	4	-	-	-	2	-	0.1	-	-	-	20	0.6	5.4	-	30	-	-	-	3	-	-	221.13

MVF should be assessed.

Receipt Number	Case Number	Offense Type	Offense Date	CCC	CHS	CHSJP	CJP	CMIT	CO	CVCA	DEL	DPS	FA	GR	IDRF	JCD	JCPT	JCTF	JSF	LEMI	LEOA	LEOCE	LTF	MISC	MVF	OMNIC	OMNIS	OMNIV	SCOF	SJFC	SJFS	SO	STF	SVS0	TPDC	TPDS	UTFC	WARr	WFPREC2	TOTAL
JP22-2017-00564	CR1878-13-2	no driver's license	3/14/2013	40	3	1	-	-	66	-	54.9	5	-	-	2	-	-	4	4	-	-	-	2	-	-	4	20	6	20	0.6	5.4	-	-	-	-	-	-	-	-	237.9
JP22-2017-00327	CR1900-13-2	no driver's license	4/2/2013	40	3	1	-	-	166	-	90.9	-	-	-	2	-	-	4	4	-	-	-	2	-	-	-	-	-	20	0.6	5.4	5	-	-	-	-	-	-	50	393.9
JP22-2017-00020	CR2281-13-2	no driver's license	4/27/2013	40	3	1	-	-	166	-	90.9	-	-	-	2	-	-	4	4	-	-	-	2	-	-	-	-	-	20	0.6	5.4	5	-	-	-	-	-	-	50	393.9
JP22-2017-00192	CR5833-10-2	no driver's license	10/5/2010	40	3	1	-	-	166	-	90.9	-	-	-	2	-	-	4	4	-	-	-	2	-	-	-	-	-	20	0.6	5.4	5	-	-	-	-	-	-	50	393.9
JP22-2017-00321	CR2994-10-2	driving while license suspended	5/24/2010	40	3	1	-	-	166	-	90.9	5	-	-	2	-	-	4	4	-	-	-	2	-	-	-	-	-	20	0.6	5.4	-	-	-	-	-	-	-	50	393.9

SVS0 should not be assessed based on offense type.

Receipt Number	Case Number	Offense Type	Offense Date	CCC	CHS	CHSJP	CJP	CMIT	CO	CVCA	DEL	DPS	FA	GR	IDRF	JCD	JCPT	JCTF	JSF	LEMI	LEOA	LEOCE	LTF	MISC	MVF	OMNIC	OMNIS	OMNIV	SCOF	SJFC	SJFS	SO	STF	SVS0	TPDC	TPDS	UTFC	WARr	WFPREC2	TOTAL
JP22-2017-00370	CR2033-03-2	no safety belt	4/25/2003	17	3	-	-	0.5	25	15	53.1	5	5	-	-	0.5	2	4	-	-	-	-	2	-	-	-	-	-	20	-	-	-	-	25	-	-	3	50	-	230.1

Scofflaw fee should be assessed. In addition, Delinquent Fee was overassessed.

Receipt Number	Case Number	Offense Type	Offense Date	CCC	CHS	CHSJP	CJP	CMIT	CO	CVCA	DEL	DPS	FA	GR	IDRF	JCD	JCPT	JCTF	JSF	LEMI	LEOA	LEOCE	LTF	MISC	MVF	OMNIC	OMNIS	OMNIV	SCOF	SJFC	SJFS	SO	STF	SVS0	TPDC	TPDS	UTFC	WARr	WFPREC2	TOTAL
JP22-2017-00290	CR5116-09-2	no safety belt	9/4/2009	40	3	1	-	-	-	-	66	5	-	-	2	-	-	4	4	-	-	-	2	-	-	-	-	-	-	0.6	5.4	-	30	-	-	-	3	-	-	166

For the following case CJP, GR, LEMI, LEOA, and LEOCE should not be assessed. Furthermore, SVS0 should not be assessed based on type of offense.

Receipt Number	Case Number	Offense Type	Offense Date	CCC	CHS	CHSJP	CJP	CMIT	CO	CVCA	DEL	DPS	FA	GR	IDRF	JCD	JCPT	JCTF	JSF	LEMI	LEOA	LEOCE	LTF	MISC	MVF	OMNIC	OMNIS	OMNIV	SCOF	SJFC	SJFS	SO	STF	SVS0	TPDC	TPDS	UTFC	WARr	WFPREC2	TOTAL
JP22-2017-00558	CR7409-02-2	seat belt violation	11/25/2002	17	3	-	5	0.5	19.5	15	53.1	5	5	2.5	-	0.5	2	4	-	0.5	1	2	2	-	-	-	-	-	20	-	-	-	-	19.5	-	-	3	50	-	230.1

TPDC and TPDS should be split evenly ($1 TPDC/$1 TPDS).

Receipt Number	Case Number	Offense Type	Offense Date	CCC	CHS	CHSJP	CJP	CMIT	CO	CVCA	DEL	DPS	FA	GR	IDRF	JCD	JCPT	JCTF	JSF	LEMI	LEOA	LEOCE	LTF	MISC	MVF	OMNIC	OMNIS	OMNIV	SCOF	SJFC	SJFS	SO	STF	SVS0	TPDC	TPDS	UTFC	WARr	WFPREC2	TOTAL
JP22-2017-00252	CR0107-14-2	no driver's license	1/4/2014	40	3	1	-	-	64	-	-	5	-	-	2	-	-	4	4	-	-	-	2	-	0.1	4	20	6	20	0.6	5.4	-	-	-	-	2	-	-	-	183.1
JP22-2017-00248	CR0353-14-2	no driver's license	1/12/2014	40	3	1	-	-	66	-	-	5	-	-	2	-	-	4	4	-	-	-	2	-	0.1	4	20	6	20	0.6	5.4	-	-	-	-	2	-	-	-	185.1

MISC fee code should not be assessed. Please ensure that Arrest Fee goes to proper Law Enforcement Agency.

Receipt Number	Case Number	Offense Type	Offense Date	CCC	CHS	CHSJP	CJP	CMIT	CO	CVCA	DEL	DPS	FA	GR	IDRF	JCD	JCPT	JCTF	JSF	LEMI	LEOA	LEOCE	LTF	MISC	MVF	OMNIC	OMNIS	OMNIV	SCOF	SJFC	SJFS	SO	STF	SVS0	TPDC	TPDS	UTFC	WARr	WFPREC2	TOTAL
JP22-2017-00527	CR5321-01-2	disorderly conduct	12/4/2001	17	3	-	-	0.5	-	15	-	-	5	-	-	0.5	2	4	-	-	-	-	2	5	-	-	-	-	20	-	-	-	-	-	-	-	-	-	-	-	74

NOTE: Please ensure Time Payment is assessed correctly and timely. In addition, as per the letter dated January 9, 2017, regarding the Implementation of Revised Scofflaw Release Form and Procedures, all Scofflaw Release Forms must be scanned and entered in Odyssey. Please be reminded that Scofflaw Fee can not be waived.

JUSTICE OF THE PEACE
MONTHLY FINES AND FEES COLLECTED
FOR THE MONTH OF: February-17

P1C

Judge: JAIME J. MUNOZ
Precinct No. 2 **Place No.** 2

City: PHARR, TX
Hidalgo County, Texas

Part I: RECAP OF AMOUNT PAYABLE TO THE COUNTY TREASURER

TOTAL CASH COLLECTED (Receipts #s) JP2/2-2017-00570 THRU JP2/2-2017-01106		$ 90,202.92 ✓ X9-a2
LESS: COST ON DEPOSIT		- X1
ADD: COST ON DEPOSIT LIQUIDATED		129.00 ~~(129.00)~~ X1
AMOUNT OWED TO COUNTY (Should Match Amt in Part III)		90,331.92 ~~$ 90,073.92~~ ~~92116.92~~ X3
Less: Total amount of remittances to County Treasurer (From Part II)		~~$ 90,546.92~~ 92781.92
Total funds due to County Treasurer (Overtransfer Made to Co Treas.)		2450.00 ~~(173.00)~~ X4-a4 ~~(25-85.00)~~

Part II: REMITTANCES MADE TO THE COUNTY TREASURER

DESCRIPTION	AMOUNT	COMMENT
Total Collections for the Month (See Schedule of Receipts & Deposits)	~~$ 90,546.92~~ 90202.92 B1	
Add: Previous Month's Bond Overtransfer	179.00 ✓	
Add: HCSO Monthly "D" Collections Report July Jul 2015 TR16-3734-J22 Deposited but not receipted	2400.00 ~~$0.00~~ ✓ ~~135.00~~ 0 CR	
Total Remittances Made to the County Treasurer	92781.92 ~~$ 90,546.92~~ 42,916.92	

PREPARED BY: _____ DATE: March 2 2017

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

HIDALGO COUNTY AUDITOR'S OFFICE
APPROVED BY: FAE
DATE: 4/20/2017

JAIME J. MUNOZ PCT. 2 PL. 2 JUSTICE OF THE PEACE HIDALGO COUNTY, TEXAS

JUSTICE OF THE PEACE — March 6, 2017 DATE

THIS REPORT IS DUE IN THE OFFICE OF THE COUNTY AUDITOR BEFORE THE FIFTH (5TH) DAY OF THE FOLLOWING MONTH (LGC § 114.001)
COUNTY AUDITOR'S FORM. RE-JP-004 REVISED 01/17

X2

JUSTICE OF THE PEACE
MONTHLY FINES AND FEES COLLECTED
FOR THE MONTH OF: February-17

Judge: JAIME J. MUNOZ
Precinct No. 2 Place No. 2

PBC

City: PHARR, TEXAS
Hidalgo County, Texas

Part III SUMMARY OF COLLECTIONS PAYABLE TO THE COUNTY TREASURER

Name of Fine, Fee, Court Cost	# Issued/ Filed	Statute Reference	Detail of Amt Collected	GL Acct No	Amt. Collected
FINES:					
County Fines (Local Fine)		LGC 113 004, PC 12 23		1200-351-10-064-000-0-000	$ 33,926.55
Texas Parks & Wildlife 85% Fine (State Fine)		TPWC 12 107		1100-207-20-000-012-0-000	339.15
No Safety Belt 50% Fine (State Fine)		TRC 545 412, 545 413 (j)		1100-207-20-000-028-0-000	162.50
Gross Weight 50% Fine (State Fine)		TRC Sec 621 506 (g)		1100-207-20-000-013-0-000	-
School District 50% Fines		Educ Code § 25 093 (d) 1 (A)		1100-207-30-000-007-0-000	-
LOCAL COURT COSTS AND FEES:					
Courthouse Security Adm Fee($3)		C C P Art 102 017 (b)		1241-341-10-060-001-0-000	927.00
Courthouse Security Fund JP ($1)		C C P Art 102 017		1245-341-10-064-000-0-000	293.00
Justice Court Technology Fund ($4)		C C P Art 102 0173		1242-341-10-060-000-0-000	1,232.00
Time Payment - @40% OF $25 00 ($10 00)		LGC 133 103 (d)		1100-341-10-060-001-0-000	-
Time Payment - @ 10% of $25 00 ($2 50)		LGC 133 103 (c)		1100-341-10-060-002-0-000	-
Administrative Local Transaction Fee ($2)		C C P Art 102 072		1100-341-10-060-003-0-000	616.00
Motor Vehicle Adm Fee ($10-$20) Dismissal Fee for Exp DL, Exp Insp Cert, Exp Veh Reg)		TRC Sec 548 605, 521 026 502 40"		1100-341-10-060-004-0-000	-
Special Fees				1100-341-10-064-000-0-000	124.00
Deferred Disposition		C C P. Art 45 051	114 00		
Administrative Fee - "Drivers Safety Course" ($10)		C C P. Art 45 0511(f)	10 00		
Support of Judiciary Fund ($ 60)		LGC 133 105		1100-341-10-060-009-0-000	176.40
Traffic Fee ($3)		T R C. 542 403		1100-341-10-064-000-0-000	387.00
Child Safety ($20-$25)		C C P Art 102 014 (c)		1100-341-10-060-011-0-000	45.00
Failure to Appear ($4)		TRC 706 006/TRC 706 007(d)(2)		1100-341-10-060-012-0-000	40.00
Scofflaw Fee ($20)		TRC 502 010(a)		1100-341-10-140-049-0-000	2,200.00
Truancy Prevention and Diversion Fund ($1)		C C P Art 102 015		1100-341-10-060-013-0-000	244.00
Truancy Court Cost ($50)		Fam Code 65 107 (a), (b)		1100-341-10-060-014-0-000	-
STATE COURT COSTS AND FEES:					
Criminal Justice Planning Fund C C P ($5)		C C P Art 102 051		1100-207-20-000-003-0-000	-
State General Revenue Fund ($2 50)		C C P Art 102 015		1100-207-20-000-010-0-000	-
Law Enforcement Education Fund (____$1,____$1 50,____$3 50)		Govt Code Sec 415 082		1100-207-20-000-011-0-000	-
Operators and Chauffeurs License Fund ($75)		T R C. 601 192		1100-207-20-000-031-0-000	-
Time Payment - @50% OF $25 00 ($12 50)		LGC 133 103 (b)		1100-207-20-000-005-0-000	-
Juvenile Crime and Delinquency Fund (____$ 25, ____$ 50)		C C P. Art 102 075(m)		1100-207-20-000-007-0-000	6.75
Comprehensive Rehabilitation Fund ($5)		C C P. Art 102 082		1100-207-20-000-008-0-000	
Fugitive Apprehension Fund ($5)		C C P. Art 102 019 (a) 2		1100-207-20-000-009-0-000	70.00
Consolidated Court Costs Fund ($17)		CCP 102 075 (a) 3; LGC 133 102		1100-207-20-000-015-0-000	12,038.00
Compensation Victims Of Crime Fund (____$3, ____$5, ____$15, ____$35)		C C P Art 56 55 (2) & (3)		1100-207-20-000-017-0-000	210.00
Judicial & Court Personnel Training Fund (____$1, ____$2)		Govt Code Sec 56 001 (b)		1100-207-20-000-027-0-000	28.00
Correctional Managment Institute of Texas Fund ($ 50)		CCP Art 102 075		1100-207-20-000-029-0-000	6.50
Indigent legal Services Fee-JP ($6)	199	Govt Code Sec 101 141(2) (B)		1100-207-20-000-004-0-000	1,194.00
State Traffic Fee- Subtitle C ($30)		TRC Sec 542 4031		1100-207-20-000-035-0-000	3,660.00
Jury Service Fee ($4)		C C P Art 102 0045		1100-207-20-000-053-0-000	1,176.00
Support of Judiciary Fund ($5 40)		LGC 133 105		1100-207-20-000-054-0-000	1,565.60
Birth Certificate Fee ($1.80)	-	HSC 191 022(f)		1100-207-20-000-039-0-000	-
Defensive Driving Record Fee ($12)		C C P Art 45 0511 (c-1)		1100-207-20-000-057-0-000	-
Indigent Defense Representation Fund ($2)		LGC 133 107/GC 102 023		1100-207-20-000-059-0-000	566.00
Moving Violation Fee ($0 10)		C C P Art 102 022/GC		1100-207-20-000-061-0-000	16.00
Safety Seat Violation Fee ($0 15)		TRC 545 412 (b-1)		1100-207-20-000-062-0-000	-
Failure to Appear ($20)		TRC 706 006/TRC 706 00"(d)(2)		1100-207-20-000-066-0-000	200.00
Electronic Filing Fee - Civil ($10)		GC 101 1411 GC 51 851		1100-207-20-000-070-0-000	1,990.00
Truancy Prevention and Diversion Fund ($1)		C C P Art 102 015		1100-207-20-000-073-0-000	244.00
Texas Home Visiting Program Contribution ($5)		HSC 191 0048/LGC 118 015 (c)		1100-207-20-000-074-0-000	
ARREST /WARRANT FEES: STATE		C C P Art 102 011			
DPS (_____$3,_____$5,_____$35,_____$50)				1100-207-20-000-019-0-000	[315.00) ~~+715.00~~
TABC (_____$3,_____$5,_____$35,_____$50)				1100-207-20-000-020-0-000	10.00
PKWL (_____$3,_____$5,_____$35,_____$50)				1100-207-20-000-021-0-000	20.00
UTPA (_____$3,_____$5,_____$35,_____$50)				1100-207-20-000-022-0-000	-
ARREST /WARRANT/SERVICE FEES: COUNTY		LGC 118 131			
Sheriff Fees:				1100-342-10-060-001-0-000	(115.00) ~~585.00~~
Constable Fees:					
Precinct #1				1100-342-10-291-000-0-000	~~#VALUE!~~ ~~75.00~~
Precinct #2				1100-342-10-292-000-0-000	~~#VALUE!~~ 10930.00
Precinct #3				1100-342-10-293-000-0-000	~~#VALUE!~~ 3225.00
Precinct #4				1100-342-10-294-000-0-000	~~#VALUE!~~ 1775.00
Precinct #5				1100-342-10-295-000-0-000	~~#VALUE!~~ 0.00
District Attorney Fees				1100-341-10-060-007-0-000	-
Tax Assessor Fraud Investigators				1100-342-10-060-002-0-000	-
School District Arrest Fee				1100-342-10-060-003-0-000	5.00
Fire Marshal Fee				1100-342-20-060-001-0-000	-
Due to Others					
Warrant Fees Due to Other Law Enforcement Agencies		C C P Art 102 011 (a) 2 - A)		1100-207-30-000-003-0-000	-
Refund - Overpayments				1100-202-00-000-010-0-000	~~#VALUE!~~ 0.00
Due to Others				1100-202-00-000-010-0-000	-
Restitution				1100-202-00-000-010-0-000	-
Failure to Appear - OmniBase ($6)		TRC 706 006/TRC 706 007(d)(2)		1100-202-00-000-019-0-000	60.00
Delinquent Fee				1100-202-00-000-004-0-000	4,273.47
Justice Fees (Local Fees)				1100-341-10-060-001-0-000	~~#VALUE!~~ 5075.00
Small Claims Court Filing Fee ($25)		LGC 118 121, 118 122	4975.00		
Debt Claim Fee (Justice Court Filing Fee) ($25)		LGC 118 121, 118 122	-		
Landlord & Tenant Eviction Filing Fee (Forcible Entry & Detainer Court) ($25)		LGC 118 121, 118 122	-		
Transcript Fees ($10)		LGC 118 121, 118 123 (b)	-		
Abstract Fees ($5)		LGC 118 121, 118 123 (c)	65 00		
Writ Filing Fee ($5)		LGC 118 121, 118 123 (d)	~~#VALUE!~~	35.00	
Issuing other Document ($1 1st pg, 25 for each addt'l pg)		LGC 118 121, 118 123 (e)			
Certified Copies of Court Papers ($2 1st pg, 25 for each addt'l pg)		LGC 118 121	-		
Proable Cause Tow Hearing Fee ($20)		LGC 101 141 (a)4	-		
Birth Certificates ($22 each $9.20 local)		HSC 191 0045 (3)(d)		1100-341-10-060-001-0-000	-
Death Certificates ($20 each, each addt'l $3)		HSC 191 0045 (3)(d)		1100-341-10-060-001-0-000	-
Preservation of Vital Statistics Fee ($1 each)		HSC Sec 191 0045(h)		1100-341-10-060-008-0-000	-
Jury Fees (Civil $22, Criminal $3)		Rules of Civil Proc , Rule 504 1(b)/ CCP 102 004		1100-341-10-060-006-0-000	-
				TOTAL AMOUNT DUE TO THE COUNTY TREASURER:	~~#VALUE!~~ 90331.92

HIDALGO COUNTY AUDITOR'S OFFICE
APPROVED BY: EAE
DATE: 4/20/2017

THIS REPORT IS DUE IN THE OFFICE OF THE COUNTY AUDITOR BEFORE THE FIFTH (5TH) DAY OF THE FOLLOWING MONTH (LGC § 114 001)

+ to X2, X1, X3

Justice of the Peace Jaime Muñoz
Schedule of Adjustments
For the Month Ended February 28, 2017

Receipt Number	Case Number	Date	Offense	Offense Date	Disposition Date	CCC	CHS	CHSA	CHSJP	CMIT	CO	CONSTZ	CRF	CVCA	DPS	FA	IDRF	IND	JCD	JCPT	JCTF	JSF	LTF	NOARREST	SCOF	SJFC	SJFS	SO	STF	TPDC	TPDS	UTFC	WARr	TOTAL
Based on offense, UTFC should NOT be assessed.																																		
JP22-2017-00973	CR2170-03-2	2/23/2017	display fictitious registration	5/6/2003	2/23/2017	17	3	-	-	0.5	-	-	-	15	5	5	-	-	0.5	2	4	-	2	-	20	-	-	-	-	-	-	3	50	127
JP22-2017-01043	CR2772-02-2	2/27/2017	display expired registration	5/19/2002	2/27/2017	17	3	-	-	0.5	-	-	-	15	-	5	-	-	0.5	2	4	-	2	-	20	-	-	5	-	-	-	3	-	77
NOARREST Fee code should NOT be used. Furthermore, LTF should be assessed and DPS Arrest fee should be assessed.																																		
JP22-2017-00797	CR620-97-2	2/15/2017	duty status not current	11/14/1996	2/15/2017	17	3	20	-	-	-	-	-	15.00	-	5	-	-	0.25	2	-	-	-	5	20	-	-	-	-	-	-	-	-	87.25
MVF should be assessed.																																		
JP22-2017-00988	TR16-0730-J22	2/23/2017	unrestrained child <8	2/15/2016	2/23/2017	40	3	-	1	-	25	5	25	-	-	-	2	-	-	-	4	4	2	-	20	0.6	5.4	-	30	1	1	3	-	172

JUSTICE OF THE PEACE
MONTHLY FINES AND FEES COLLECTED
FOR THE MONTH OF: March-17

PBC

Judge: JAIME J. MUNOZ
Precinct No. 2 **Place No.** 2

City: PHARR, TX
Hidalgo County, Texas

Part I: RECAP OF AMOUNT PAYABLE TO THE COUNTY TREASURER

TOTAL CASH COLLECTED (Receipts #s) JP2-2 2017- 01107 THRU JP2-2 2017 - 01690 $ 100.666.73
^ X10-b

LESS: COST ON DEPOSIT 0.00 - X7

ADD: COST ON DEPOSIT LIQUIDATED 0.00 - X7

AMOUNT OWED TO COUNTY (Should Match Amt in Part III) $ 100,666.73 X3 103,116.73
~~100,666.73~~ 103,251.73

Less: Total amount of remittances to County Treasurer (From Part II) $ ~~100,531.43~~ 2400.00

Total funds due to County Treasurer (Overtransfer Made to Co Treas.) ~~0.00~~ ~~135.30~~ (2585.00)
2^

Part II: REMITTANCES MADE TO THE COUNTY TREASURER

DESCRIPTION	AMOUNT	COMMENT
Total Collections for the Month (See Schedule of Receipts & Deposits)	$ ~~100,531.43~~ 100,666.73 B1	
Add: Previous Month's Bond Overtransfer	50.00	
Add: HCSO Monthly "D" Collections Report July Jul 2015	2400.00 $0.00 X4-b	
TR16-3739-123 Deposited but not receipted	~~135.00~~ O.W	
	103,116.73	
Total Remittances Made to the County Treasurer	~~103,251.73~~ 3 · $ ~~100,531.43~~ 2^	

PREPARED BY: DATE: April 5, 2017

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

AUDITED BY: THE HIDALGO COUNTY AUDITOR'S OFFICE
DATE: 4/27/17

JUSTICE OF THE PEACE DATE

JAIME J. MUNOZ PCT. 2 PLACE 2 JUSTICE OF PEACE HIDALGO COUNTY TEXAS

THIS REPORT IS DUE IN THE OFFICE OF THE COUNTY AUDITOR BEFORE THE FIFTH (5TH) DAY OF THE FOLLOWING MONTH (LGC § 114.0

COUNTY AUDITOR'S FORM RE-JP-004 REVISED 01/17

X2

JUSTICE OF THE PEACE
MONTHLY FINES AND FEES COLLECTED
FOR THE MONTH OF: March-17

Judge: JAIME J. MUNOZ
Precinct No. 2 Place No. 2

PBC

City: PHARR, TEXAS
Hidalgo County, Texas

Part III SUMMARY OF COLLECTIONS PAYABLE TO THE COUNTY TREASURER

Name of Fine, Fee, Court Cost	# Issued/ Filed	Statute Reference	Detail of Amt Collected	GL Acct No	Amt Collected
FINES:					31,768.67 X1
County Fines (Local Fine)		LGC 113 004, PC 12.23		1200-351-10-064-000-0-000	$ ~~31,768.67~~
Texas Parks & Wildlife 85% Fine (State Fine)		TPWC 12 107		1100-207-20-000-012-0-000	-
No Safety Belt 50% Fine (State Fine)		TRC 545 412 545 413 (j)		1100-207-20-000-028-0-000	250.45
Gross Weight 50% Fine (State Fine)		TRC Sec 621 506 (g)		1100-207-20-000-013-0-000	-
School District 50% Fines		Educ Code § 25 093 (d) 1 (A)		1100-207-30-000-007-0-000	-
LOCAL COURT COSTS AND FEES:					
Courthouse Security Adm Fee($3)		C C P Art 102 017 (b)		1241-341-10-060-001-0-000	1,119.00 X1
Courthouse Security Fund JP ($1)		C C P Art 102 017		1245-341-10-064-000-0-000	354.00 X1
Justice Court Technology Fund ($4)		C C P Art 102 0173		1242-341-10-060-000-0-000	1,476.00 X1
Time Payment - @40% OF $25 00 ($10 00)		LGC 133 103 (d)		1100-341-10-060-001-0-000	-
Time Payment - @ 10% of $25 00 ($2 50)		LGC 133 103 (c)		1100-341-10-060-002-0-000	-
Administrative Local Transaction Fee ($2)		C C P Art 102 072		1100-341-10-060-003-0-000	738.00
Motor Vehicle Adm Fee ($10-$20) [illegible]		TRC Sec 548 605, 521 026,502 407		1100-341-10-060-004-0-000	-
Special Fees				1100-341-10-064-000-0-000	244.90
Deferred Disposition		C C P Art 45 051	244 90		
Administrative Fee - "Drivers Safety Course" ($10)		C C P Art 45 0511(f)	-		
Support of Judiciary Fund ($ 60)		LGC 133 105		1100-341-10-060-009-0-000	212.40
Traffic Fee ($3)		T R C 542 403		1100-341-10-064-000-0-000	456.00
Child Safety ($20-$25)		C C P Art 102 014 (c)		1100-341-10-060-011-0-000	25.00
Failure to Appear ($4)		TRC 706 006/TRC 706 007(d)(2)		1100-341-10-060-012-0-000	104.00
Scofflaw Fee ($20)		TRC 502 010(a)		1100-341-10-140-049-0-000	2,820.00
Truancy Prevention and Diversion Fund ($1)		C C P Art 102 015		1100-341-10-060-013-0-000	293.00
Truancy Court Cost ($50)		Fam Code 65 107 (a), (b)		1100-341-10-060-014-0-000	-
STATE COURT COSTS AND FEES:					
Criminal Justice Planning Fund C C P ($5)		C C P Art 102 051		1100-207-20-000-003-0-000	0.00 ~~15.00~~
State General Revenue Fund ($2 50)		C C P Art 102 015		1100-207-20-000-010-0-000	-
Law Enforcement Education Fund (____$1,____$1 50,____$3 50)		Govt Code Sec 415 082		1100-207-20-000-011-0-000	0.00 ~~2.50~~
Operators and Chauffeurs License Fund ($75)		T R C 601 192		1100-207-20-000-031-0-000	-
Time Payment - @50% OF $25 00 ($12 50)		LGC 133 103 (b)		1100-207-20-000-005-0-000	-
Juvenile Crime and Delinquency Fund (____$ 25 ____$ 50)		C C P Art 102 075(m)		1100-207-20-000-007-0-000	5.50 ~~4.50~~
Comprehensive Rehabilitation Fund ($5)		C C P Art 102 082		1100-207-20-000-008-0-000	-
Fugitive Apprehension Fund ($5)		C C P Art 102 019 (a) 2		1100-207-20-000-009-0-000	165.00 ~~12.00~~
Consolidated Court Costs Fund ($17)		CCP 102 075 (a) 3; LGC 133 102		1100-207-20-000-015-0-000	14,621.00
Compensation Victims Of Crime Fund (____$3,____$5,____$15,____$35	133	C C P Art. 56 55 (2) & (3)		1100-207-20-000-017-0-000	195.00 ~~225.00~~
Judicial & Court Personnel Training Fund (____$1,____$2)		Govt Code Sec 56 001 (b)		1100-207-20-000-027-0-000	25.00 ~~29.00~~
Correctional Managment Institute of Texas Fund ($ 50)	132	CCP Art. 102 075		1100-207-20-000-029-0-000	4.50 ~~3.50~~
Indigent legal Services Fee-JP ($6)	1	Govt. Code Sec 101 1411(2) (B)		1100-207-20-000-004-0-000	1,092.00
State Traffic Fee- Subtitle C ($30)		TRC Sec 542 4031		1100-207-20-000-035-0-000	4,410.00
Jury Service Fee ($4)		C C P Art 102 0045		1100-207-20-000-053-0-000	1,420.00
Support of Judiciary Fund ($5 40)		LGC 133 105		1100-207-20-000-054-0-000	1,885.60
Birth Certificate Fee ($1 80)	-	HSC 191 022(f)		1100-207-20-000-039-0-000	-
Defensive Driving Record Fee ($12)		C C P Art. 45 0511 (c-1)		1100-207-20-000-057-0-000	-
Indigent Defense Representation Fund ($2)		LGC 133 107 GC 102 023		1100-207-20-000-059-0-000	682.00
Moving Violation Fee ($0 10)		C C P Art. 102 022.GC		1100-207-20-000-061-0-000	20.80
Safety Seat Violation Fee ($0 15)		TRC 545 412 (b-1)		1100-207-20-000-062-0-000	-
Failure to Appear ($20)		TRC 706 006/TRC 706 007(d)(2)		1100-207-20-000-066-0-000	520.00
Electronic Filing Fee - Civil ($10)		GC 101 1411 GC 51 851		1100-207-20-000-070-0-000	1,820.00
Truancy Prevention and Diversion Fund ($1)		C C P Art 102 015		1100-207-20-000-073-0-000	295.00
Texas Home Visiting Program Contribution ($5)		HSC 191 0048/LGC 118 015 (c)		1100-207-20-000-074-0-000	-
ARREST /WARRANT FEES: STATE		C C P Art. 102 011			
DPS (_____$3,_____$5,_____$35,_____$50)				1100-207-20-000-019-0-000	1,450.00
TABC (_____$3,_____$5,_____$35,_____$50)				1100-207-20-000-020-0-000	10.00
PKWL (_____$3,_____$5,_____$35,_____$50)				1100-207-20-000-021-0-000	5.00
UTPA (_____$3,_____$5,_____$35,_____$50)				1100-207-20-000-022-0-000	-
ARREST /WARRANT SERVICE FEES: COUNTY		LGC 118 131			
Sheriff Fees:				1100-342-10-060-001-0-000	80.00 ~~35.00~~
Constable Fees:					
Precinct #1				1100-342-10-291-000-0-000	225.00
Precinct #2				1100-342-10-292-000-0-000	11,635.00 ~~9,410.00~~
Precinct #3				1100-342-10-293-000-0-000	2,625.00
Precinct #4				1100-342-10-294-000-0-000	1,205.00
Precinct #5				1100-342-10-295-000-0-000	-
District Attorney Fees				1100-341-10-060-007-0-000	-
Tax Assessor Fraud Investigators				1100-342-10-060-002-0-000	20.00
School District Arrest Fee				1100-342-10-060-003-0-000	15.00
Fire Marshal Fee				1100-342-20-060-001-0-000	-
Due to Others					
Warrant Fees Due to Other Law Enforcement Agencies		C C P Art 102 011 (a) 2 (A)		1100-207-30-000-003-0-000	-
Refund - Overpayments				1100-202-00-000-010-0-000	-
Due to Others				1100-202-00-000-010-0-000	-
Restitution				1100-202-00-000-010-0-000	-
Failure to Appear - OmniBase ($6)		TRC 706 006/TRC 706 007(d)(2)		1100-202-00-000-019-0-000	156.00
Delinquent Fee				1100-202-00-000-004-0-000	5,630.91
Justice Fees (Local Fees)				1100-341-10-060-001-0-000	4665.00 ~~4,665.00~~
Small Claims Court Filing Fee ($25)		LGC 118 121 118 122	4,550 00		
Debt Claim Fee (Justice Court Filing Fee) ($25)		LGC 118 121 118 122	-		
Landlord & Tenant Eviction Filing Fee (Forcible Entry & Detainer Court) ($25)		LGC 118 121 118 122	-		
Transcript Fees ($10)		LGC 118 121 118 123 (b)	-		
Abstract Fees ($5)		LGC 118 121 118 123 (c)	80 00		
Writ Filing Fee ($5)		LGC 118 121 118 123 (d)	~~1335.00~~	35.00	
Issuing other Document ($1 1st pg, 25 for each addt'l pg)		LGC 118 121 118 123 (e)	-		
Certified Copies of Court Papers ($2 1st pg, 25 for each addt l pg)		LGC 118 121	-		
Probable Cause Tow Hearing Fee ($20)		LGC 101 141 (a)4	-		
Birth Certificates ($22 each $9.20 local)		HSC 191 0045 (3)(d)		1100-341-10-060-001-0-000	-
Death Certificates ($20 each, each addt'l $3)		HSC 191 0045 (3)(d)		1100-341-10-060-001-0-000	-
Preservation of Vital Statistics Fee ($1 each)		HSC Sec 191 0045(b)		1100-341-10-060-008-0-000	-
Jury Fees (Civil $22, Criminal $3)		Rules of Civil Proc. Rule 504 1(b)/ CCP 102 004		1100-341-10-060-006-0-000	22.00
				TOTAL AMOUNT DUE TO THE COUNTY TREASURER:	$ 100,666.73

AUDITED BY: THE HIDALGO COUNTY AUDITOR'S OFFICE
DATE: 6CB 4/27/17

THIS REPORT IS DUE IN THE OFFICE OF THE COUNTY AUDITOR BEFORE THE FIFTH (5TH) DAY OF THE FOLLOWING MONTH (LGC § 114 001)

COUNTY AUDITOR'S FORM: RE-JP-004 REVISED 01-17

X12

X1 X3

X3

Justice of the Peace Jaime Muñoz
Schedule of Adjustments
For the Month Ended March 31, 2017

Receipt Number	Case Number	Date	offense	offense date	Disposition Date	ARREST	CCC	CMS	CMSJP	CJP	CMIT	CO	CONST2	CVCA	DFL	DPS	DPSr	FA	IDR$	JCD	JCPT	JCTF	JSF	LEMI	LEOA	LEOCE	LTF	MVF	OMNIC	OMNIS	OMNIV	SCDF	SFC	SMS	SO	SOr	STF	TPDC	TPDS	TSJF	UTFC	WARr	WPBLEC32	TOTAL
Based on offense, UTFC should NOT be assessed.																																												
JP22-2017-01280	CR2755-02		fail to display driver's license		5/14/2002	3/8/2017	-	17	3	-	-	0.5	65	-	15	-	5	-	5	-	0.5	2	4	-	-	-	-	2	-	-	-	-	20	-	-	-	-	-	-	-	-	3	50	-	192
LTF should be assessed.																																												
JP22-2017-01401	CR1276-01	3/15/2017	no safety belt		3/13/2001	3/15/2017	-	17	3	-	-	-	52	-	15	-	5	-	5	-	0.25	2	-	-	-	-	-	-	-	-	-	-	20	-	-	-	-	-	-	-	-	3	-	-	122.25
JP22-2017-01402	CR1277-01	3/15/2017	no driver's license		3/13/2001	3/15/2017	-	17	3	-	-	-	69.75	-	15	-	5	-	5	-	0.25	2	-	-	-	-	-	-	-	-	-	-	20	-	-	-	-	-	-	-	-	-	-	-	137
Based on offense date, CJP, CMIT, CVCA, FA, JCD, JCPT, LEMI, LEOA, and LEOCE should NOT be assessed.																																											
JP22-2017-01440	TR16-2890	3/15/2017	J22	following too closely	7/24/2016		-	40	3	1	5	0.5	52.9	-	15	-	-	-	5	2	0.5	2	4	4	0.5	1	2	2	0.1	-	-	-	20	0.6	5.4	-	5	30	1	1	-	3	-	-	206.5
JP22-2017-01441	TR16-2889	3/15/2017	J22	changed lane when unsafe	7/24/2016		-	40	3	1	5	0.5	52.9	-	15	-	-	-	5	2	0.5	2	4	4	0.5	1	2	2	0.1	-	-	-	20	0.6	5.4	-	5	30	1	1	-	3	-	-	206.5
Based on offense date, CJP and LEMI should NOT be assessed, and LTF should be assessed.																																											
JP22-2017-01578	CR2037-99	3/21/2017	J22	over tandem axle	4/12/1999	3/21/2017	-	17	3	-	5	-	94.5	-	15	-	5	-	5	-	0.25	1	-	-	0.5	-	-	-	-	-	-	-	20	-	-	-	-	-	-	-	-	3	-	-	169.25
TPDC and TPDS should be split $1 each.																																											
JP22-2017-01590	CR0921-14	3/24/2017	J22	no driver's license	2/17/2014	3/24/2017	-	40	3	1	-	-	-	66	-	-	-	5	-	-	2	-	-	4	4	-	-	-	2	0.1	4	20	6	20	0.6	5.4	-	-	-	-	2	-	-	-	185.1
Delinquent fee was over assessed $45.87.																																											
JP22-2017-01707	CR5529-12	3/6/2017	J22	disregard stop sign	11/19/2012	3/6/2017	-	40	3	1	-	-	-	-	-	-	105.9	-	-	2	-	-	4	4	-	-	-	2	0.1	4	20	6	20	0.6	5.4	5	-	30	-	-	-	3	-	50	306
Delinquent fee was over assessed $150.30, and LTF should be assessed.																																											
JP22-2017-01508	CR6470-02	3/20/2017	J22	failure to register vehicle	11/7/2002	3/17/2007	-	17	3	-	-	0.5	-	-	15	173.9	-	-	5	-	0.5	2	4	-	-	-	-	-	-	-	-	-	20	-	-	-	-	-	-	5	-	-	-	243.9
Was the offense committed within 20 miles of the border? If not, the fine should be split CO (50%) and MCWV (50%).																																											
JP22-2017-01182	TR17-0998	3/3/2017	J22	over 34,000 tandem axle weight	2/24/2017	3/3/2017	-	40	3	1	-	-	10.20	-	-	-	-	5	-	2	-	-	4	4	-	-	-	2	-	-	-	-	0.6	5.4	-	-	-	1	1	-	-	-	-	1089
Based on appear by date, SCOF should be assessed.																																											
JP22-2017-01504	TR16-3601	3/20/2017	J22	no driver's license	10/19/2016		-	40	3	1	-	-	65.9	5	-	-	-	-	3	-	-	4	4	-	-	-	2	0.1	-	-	-	-	0.6	5.4	-	-	-	1	1	-	-	-	-	125
Arrest fee should NOT be used. Please assess arrest fee to proper law enforcement agency.																																											
JP22-2017-01531	CR1173-08	3/21/2017	2	consume alcoholic beverage	2/16/2008	9/4/2008	5	40	3	1	-	-	237	-	-	112.2	-	-	3	-	-	4	4	-	-	-	2	-	-	-	-	20	0.6	5.4	-	-	-	-	-	-	-	-	50	486.2

Justice of the Peace Jaime J. Muñoz
Precinct 2, Place 2
Schedule of Bonds on Deposit

Year	Receipt Date	Docket No.	Bond Amount
2016			
	10/4/2016	CRNT16-0241-J22	50.00
		Total	50.00

Exhibit B

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 11, 2017

The Honorable Luis Garza
Hidalgo County Justice of the Peace Pct. 3, Pl. 1
730 N. Breyfogle, Suite C
Mission, Texas 78572

Ref: Review of *Monthly Fines and Fees Report* and Supporting Documentation
For the months of January 2017 through March 2017

Dear Judge Garza:

We have conducted a limited scope review of the *Monthly Fines and Fees Report* (*Monthly Report*) and supporting documentation for the months of January 2017 through March 2017 pursuant to Local Government Code §115.002 (a) and (b) and Code of Criminal Procedure Article 103.011. The objectives of the review were to determine if fines, fees, and court costs collected were properly accounted and reported.

Scope:
The scope of our review was limited to collections reported by your office on the *Monthly Report* for the months of January 2017 through 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 fines, fees, and court cost statutes, the *Monthly Report*, and fee schedules. The following procedures were performed:

- Reviewed the submittal date of the *Monthly Report* to the County Auditor's Office to determine if the report and supporting documentation were received within 5 days after the last day of the month pursuant to Local Government Code §114.001 (b).
- Verified the signature on the *Monthly Report* to ensure that the report was signed by an authorized signatory as documented on the "Authorized Signatories Form."
- Verified the mathematical accuracy of the *Monthly Report* by footing and cross-footing the report.
- Reviewed 100% of receipts with an offense date prior to December 31, 2007 and 10% of randomly selected receipts with an offense date of January 1, 2008 and after to determine if fines, fees, and court costs were allocated and reported in the proper amounts and verified whether any adjustments were made.
- Verified that procedures for voided receipts were properly followed.
- Verified that collections per the *Monthly Report* agreed to: 1.) total receipts issued per *Odyssey's* Receipt Journal Report, 2.) total collections per *Odyssey's* Fee Distribution Reports, 3.) total deposits made with the County Treasurer, and 4.) total deposits posted to *alio's* Undistributed Receipts general ledger account.
- Selected all cases in which defendants satisfied outstanding fines, fees, and court costs by making cash payments and serving time at the Hidalgo County jail and randomly selected cases in which defendants

satisfied outstanding fines, fees, and court costs by serving time in the Hidalgo County jail to determine if: 1.) the warrant was recalled; 2.) the cash payment and/or jail time credit was applied to the case; 3.) the case was closed; and 4.) the Sheriff's "Discharge" receipt number was referenced on the case.

- Verified the sequence of receipts per the *Monthly Report* agreed to *Odyssey's* Receipt Journal Report. In addition, verified that receipts followed sequential order.
- Compared the Hamer Enterprises Credit Card Payment Reports to *Odyssey's* Daily Balance Report and *alio's* Undistributed Receipts general ledger account to ensure all credit card transactions were timely receipted by the Justice of the Peace and County Treasurer's Office.
- Reviewed *Cashier's Daily Close-Out Reports* (Close-Out Reports) and County Treasurer receipts to determine if fees collected were properly accounted and deposited with the County Treasurer on a daily basis.
- Reviewed receipts issued, Close-Out Reports, *Schedule of Receipts and Deposits* form, mail logs, Office of Court Administration's "*Official Justice of the Peace Monthly Report*" (OCA Report), and the *Monthly Report*, among other reports, to verify proper completion.
- Verified if cash bonds posted by the defendants who failed to appear before the Justice of the Peace were forfeited (liquidated) by the 10th workday following the date of release from jail.

Conclusion:
Total collections for the months of January 2017 through March 2017 were $143,763.61; $188,559.18; and $246,374.26, respectively. Based on the results of our review, we have concluded that fines, fees, and court costs were generally properly accounted and reported; however, the system of internal controls for the accounting and reporting of fines, fees, and court costs require improvement as noted in the following observations.

Observation No. 1:
We reviewed a sample of receipts issued during the months of January 2017 through March 2017 (100% of receipts with an offense date prior to December 31, 2007 and 10% of randomly selected receipts with an offense date of January 1, 2008 and after) to determine if fines, fees, and court costs collected were properly allocated and reported.

The results of our review revealed that 10 receipts (January-2; February-5; and March-3) contained errors in the allocation of fines, fees, and court costs. The Justice of the Peace staff was made aware of the required adjustments and all the adjustments have been completed (see Exhibit A).

There are numerous statutes that require Justices of the Peace to charge various fines, fees, and court costs for certain services and offenses. Fines, fees, and court costs must be allocated pursuant to State statutes and/or Commissioners Court approval. In addition, the County Auditor's Office requires that adjustments be made within three days of receiving them.

The County may be held liable to the State for failure to properly allocate and report fines, fees, and court costs.

Recommendation:
In addition, management should ensure that fines, fees, and court costs are properly allocated and reported. At a minimum, the following procedures should be implemented:

- Staff should be provided with training regarding the proper allocation of fines, fees, and court costs.
- Staff should review the allocation of fines, fees, and court costs before the official County receipt is issued.
- Access for setting up offense codes with the proper fines, fees, and court costs in *Odyssey* should be limited to staff with adequate knowledge of the applicable allocation.
- Staff should ensure that the proper fines, fees, and court costs allocation, offense date, and judgment date are entered when a case is setup in *Odyssey*.
- Staff should ensure that adjustments are entered into *Odyssey* within three days of receiving them.

Observation No. 2:
Copies of the January 2015 through March 2017 Office of Court Administration's "Official Justice of the Peace Monthly Reports" (OCA Reports) have not been submitted to the County Auditor's Office. In addition, improperly completed OCA Reports for the months of September 2012, December 2012, September 2013, October 2013, and January 2014 through December 2014 were filed with the County Auditor's Office. According to the Justice of the

Peace staff, properly completed OCA Reports cannot be generated from *Odyssey* due to data entry errors. Assistance from the Information Technology Department has been requested.

Local Government Code §112.002 (a) authorizes the county auditor to prescribe the system of accounting for the county. Local Government Code §112.002 (b) states that "the county auditor may adopt and enforce regulations, not inconsistent with law or with a rule adopted under Section 112.003, that the auditor considers necessary for the speedy and proper collecting, checking, and accounting of the revenues and other funds and fees that belong to the county or to a person for whom a district clerk, district attorney, county officer, or precinct officer has made a collection or for whose use or benefit the officer holds or has received funds." Pursuant to Local Government Code §112.002 (a) and (b), the County Auditor requires the submittal of properly completed reports (i.e., *Monthly Report*, copy of the OCA Report, *Schedule of Receipts and Deposits* form, Cash Disbursement Journal, etc.) for checking and properly accounting for funds collected by the Justice of the Peace Offices.

Failure to ensure that properly completed OCA Reports are filed with the County Auditor's Office may result in improper reporting.

Recommendation:
Management should ensure that properly completed OCA Reports are filed with the County Auditor's Office within five days after the last day of each month. In addition, the assistance of the Information Technology Department should be requested until the problem has been resolved.

Please provide written management responses to the observations noted above by July 31, 2017.

If you have any questions or would like to schedule a meeting to discuss the above mentioned observations, please contact Edgar Alan Escobedo, Internal Auditor I, at 318-2511 ext. 4655, Yvonne Torres, Revenue Audit Supervisor, at 318-2511 ext. 4642, Arcy B. Duran, CPA, Director of Audit, at ext. 4645, or me at ext. 4604.

Respectfully,

Ray Eufracio, CPA
County Auditor

Enclosures

cc: Valde Guerra, County Executive Officer

RECEIVED
COUNTY JUSTICE OF THE PEACE
MONTHLY FINES AND FEES COLLECTED
2017 FEB FOR THE MONTH OF: January-17
PBC

Judge: LUIS GARZA
Precinct No. 3 Place No. 1

City: MISSION, TX
Hidalgo County, Texas

Part I: RECAP OF AMOUNT PAYABLE TO THE COUNTY TREASURER

TOTAL CASH COLLECTED	(Receipts #s) JP31-2017-00001	THRU	JP31-2017-00909	$ 143,763.61 ~~143,763.61~~
Sheriff's "D" Report	(Receipt #s) _____	THRU	_____	

Xq-a

LESS: COST ON DEPOSIT		
ADD: COST ON DEPOSIT LIQUIDATED	1,390.20	X7
AMOUNT OWED TO COUNTY (Should Match Amt in Part III)	145,153.80 ~~$ 145,153.81~~	X3
Less: Total amount of remittances to County Treasurer (From Part II)	$ ~~143,741.91~~	145,153.81
Total funds due to County Treasurer (Overtransfer Made to Co Treas)	~~1,411.90~~	
	~~(0.00)~~ (0.01)	

Part II: REMITTANCES MADE TO THE COUNTY TREASURER

DESCRIPTION	AMOUNT		Comment
Total Collections for the Month (See Schedule of Receipts & Deposits)	$ ~~143,741.91~~	143 763.61	
Add: Previous Month's Bond Overtransfer NON '16	1390.20		
Add: HCSO Monthly "D" Collections Report	$0.00		
Total Remittances Made to County Treasurer	145,153.81		
	$ ~~143,741.91~~		

PREPARED BY: Debra Gonzalez DATE PREPARED: 2/3/2017 10:34

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

AUDITED BY: THE HIDALGO COUNTY AUDITOR'S OFFICE
DATE: EAE 4/21/2017

JUSTICE OF THE PEACE — 2/3/2017 DATE

THIS REPORT IS DUE IN THE OFFICE OF THE COUNTY AUDITOR BEFORE THE FIFTH (5TH) DAY OF THE FOLLOWING MONTH (LGC § 114.001).
COUNTY AUDITOR'S FORM: RE -JP-004
REVISED 9/15

X7

JUSTICE OF THE PEACE
MONTHLY FINES AND FEES COLLECTED
FOR THE MONTH OF: January-17

Judge: LUIS GARZA
Precinct No. 3 Place No. 1

City: MISSION, TX
Hidalgo County, Texas

Part III SUMMARY OF COLLECTIONS PAYABLE TO THE COUNTY TREASURER

Name of Fine, Fee, Court Cost	# Issued/ Filed	Statute Reference	Detail of Amt Collected	GL Acct No.	Amt. Collected
FINES:					
County Fines (Local Fine)		LGC 133.004, PC 12.23		1200-351-10-065-000-0-000	~~52,135.37~~ ~~52,470.37~~
Texas Parks & Wildlife 85% Fine (State Fine)		TPWC 12.107		1100-207-20-000-012-0-000	297.50
No Safety Belt 50% Fine (State Fine)		TRC 545.412, 545.413 (j)		1100-207-20-000-028-0-000	805.68
Gross Weight 50% Fine (State Fine)		TRC Sec 621.506 (g)		1100-207-20-000-013-0-000	-
School District 50% Fines		Educ. Code § 25.093 (d) 1 (A)		1100-207-30-000-008-0-000	-
LOCAL COURT COSTS AND FEES:					
Courthouse Security Adm. Fee($3)		C.C.P. Art. 102.017 (b)		1241-341-10-060-001-0-000	2,386.07
Courthouse Security Fund JP ($1)		C.C.P. Art. 102.017		1245-341-10-065-000-0-000	791.19
Justice Court Technology Fund ($4)		C.C.P. Art. 102.0173		1242-341-10-060-000-0-000	3,181.46
Time Payment - @40% OF $25.00 ($10.00)		LGC 133.103 (a)		1100-341-10-060-001-0-000	770.63
Time Payment - @ 10% of $25.00 ($2.50)		LGC 133.103 (c)		1100-341-10-060-002-0-000	192.65 ~~192.66~~
Administrative Local Transaction Fee ($2)		C.C.P. Art. 102.072		1100-341-10-060-003-0-000	1,639.22
Motor Vehicle Adm. Fee ($10-$20) (Dismissal Fee for Exp DL, Exp Insp Cert, Exp Ve Reg.)		TRC Sec 548.605, 521.026,502.407		1100-341-10-060-004-0-000	20.00
Special Fees				1100-341-10-065-000-0-000	1,448.03
Deferred Disposition		C.C.P. Art. 45.051	1,249.88		
Administrative Fee - "Drivers Safety Course" ($10)		C.C.P. Art. 45.0511(f)	198.15		
Support of Judiciary Fund ($ 60)		LGC 133.105		1100-341-10-060-009-0-000	474.10
Traffic Fee ($3)		T.R.C. 542.403		1100-341-10-065-000-0-000	1,318.51
Child Safety ($20-$25)		C.C.P. Art. 102.014 (c)		1100-341-10-060-011-0-000	280.37
Failure to Appear ($4)		TRC 706.006/TRC 706.007(d)(2)		1100-341-10-060-012-0-000	-
Scofflaw Fee ($20)		TRC 502.010(a)		1100-341-10-140-049-0-000	4,197.59
Truancy Prevention and Diversion Fund ($1)		C.C.P Art. 102.015		1100-341-10-060-013-0-000	768.58
STATE COURT COSTS AND FEES:					
Criminal Justice Planning Fund C.C.P ($5)		C.C.P. Art. 102.051		1100-207-20-000-003-0-000	-
State General Revenue Fund ($2.50)		C.C.P. Art. 102.015		1100-207-20-000-010-0-000	-
Law Enforcement Education Fund (____$1,____$1.50,____$3.50)		Govt. Code Sec. 415.002		1100-207-20-000-011-0-000	-
Operators and Chauffeurs License Fund ($75)		T.R.C. 601.192		1100-207-20-000-031-0-000	-
Time Payment - @50% OF $25.00 ($12.50)		LGC 133.103 (b)		1100-207-20-000-005-0-000	963.29
Juvenile Crime and Delinquency Fund (____$.25, ____$.50)		C.C.P. Art. 102.0*5(m)		1100-207-20-000-007-0-000	(0.75)
Comprehensive Rehabilitation Fund ($5)		C.C.P. Art. 102.082		1100-207-20-000-008-0-000	-
Fugitive Apprehension Fund ($5)		C.C.P. Art. 102.019 (a) 2		1100-207-20-000-009-0-000	(5.00)
Consolidated Court Costs Fund ($17)		CCP 102.075 (a) 3/ LGC 133.102		1100-207-20-000-015-0-000	31,797.50
Compensation Victims Of Crime Fund (____$3, ____$5, ____$15, ____$35)		C.C.P. Art. 56.55 (2) & (3)		1100-207-20-000-017-0-000	(15.00)
Judicial & Court Personnel Training Fund (____$1, ____$2)		Govt. Code Sec. 56.001 (b)		1100-207-20-000-027-0-000	(3.00)
Correctional Managment Institute of Texas Fund ($ 50)		CCP Art. 102.075		1100-207-20-000-029-0-000	(0.50)
Indigent legal Services Fee-JP ($6)	100	Govt. Code Sec. 101.141(2)+(B)		1100-207-20-000-004-0-000	600.00
State Traffic Fee- Subtitle C ($30)		TRC Sec 542.4031		1100-207-20-000-035-0-000	13,395.26
Jury Service Fee ($4)		C.C.P.Art. 102.0045		1100-207-20-000-053-0-000	3,164.77
Support of Judiciary Fund ($5.40)		LGC 133.105		1100-207-20-000-054-0-000	4,249.01
Birth Certificate Fee ($1.80)	-	HSC 191.022(f)		1100-207-20-000-039-0-000	-
Defensive Driving Record Fee ($12)		C.C.P. Art. 45.0511 (c-1)		1100-207-20-000-057-0-000	(10.00)
Indigent Defense Representation Fund ($2)		LGC 133.107/GC 102.023		1100-207-20-000-059-0-000	1,564.38
Moving Violation Fee ($0.10)		C.C.P. Art. 102.022.GC		1100-207-20-000-061-0-000	59.48
Safety Seat Violation Fee ($0.15)		TRC 545.412 (b-1)		1100-207-20-000-062-0-000	(0.15)
Failure to Appear ($20)		TRC 706.006/TRC 706.007(d)(2)		1100-207-20-000-066-0-000	-
Electronic Filing Fee - Civil ($10)		GC 101.1411/ GC 51.851		1100-207-20-000-070-0-000	1,000.00
Truancy Prevention and Diversion Fund ($1)		C.C.P Art. 102.015		1100-207-20-000-073-0-000	729.58
Texas Home Visiting Program Contribution ($5)		HSC 191.0045/LGC 118.015 (c)		1100-207-20-000-074-0-000	-
ARREST /WARRANT FEES: STATE		C.C.P. Art. 102.011			
D.P.S. (_____$3,_____$5,_____$35,_____$50)				1100-207-20-000-019-0-000	3,673.78
T.A.B.C. (_____$3,_____$5,_____$35,_____$50)				1100-207-20-000-020-0-000	~~2,685.57~~
P.K.W.L. (_____$3,_____$5,_____$35,_____$50)				1100-207-20-000-021-0-000	10.00
Texas Comptrollers Criminal Investigators				1100-207-20-000-060-0-000	-
ARREST /WARRANT/SERVICE FEES: COUNTY		LGC 118.131			
Sheriff Fees:					
Constable Fees:				1100-342-10-060-001-0-000	266.15
Precinct #1					
Precinct #2				1100-342-10-291-000-0-000	150.00
Precinct #3				1100-342-10-292-000-0-000	300.00
Precinct #4				1100-342-10-293-000-0-000	6228.47 ~~6,533.39~~
Precinct #5				1100-342-10-294-000-0-000	85.00
District Attorney Fees				1100-342-10-295-000-0-000	-
Tax Assessor Fraud Investigators				1100-341-10-060-007-0-000	150.00
School District Arrest Fee				1100-342-10-060-002-0-000	-
Fire Marshal Fee				1100-342-10-060-003-0-000	5.00
Due to Others Delinquent Atty Fees				1100-342-20-060-001-0-000	-
Warrant Fees Due to Other Law Enforcement Agencies		C.C.P. Art. 102.011 (a) 2 (A)	1100-2	00-120-000-804-0-000	2655.37
Refund - Overpayments				1100-207-30-000-003-0-000	-
Due to Others				1100-202-00-000-011-0-000	517.46 ~~522.46~~
Restitution				1100-202-00-000-011-0-000	-
Failure to Appear- OmniBase ($6)		TRC 706.006/TRC 706.007(d)(2)		1100-202-00-000-011-0-000	-
Justice Fees (Local Fees)				1100-202-00-000-019-0-000	-
Small Claims Court Filing Fee ($25)		LGC 118.121/118.122	-	1100-341-10-060-001-0-000	2534.75 ~~2,814.75~~
Debt Claim Fee (Justice Court Filing Fee) ($25)		LGC 118.121/118.122	2,500.00		
Landlord & Tenant Eviction Filing Fee (Forcible Entry & Detainer Court) ($25)		LGC 118.121.118.122	D ~~(20.00)~~		
Transcript Fees ($10)		LGC 118.121.118.123 (b)	-		
Abstract Fees ($5)		LGC 118.121.118.123 (c)	-		
Writ Filing Fee ($5)		LGC 118.121.118.123 (d)	15.00		
Issuing other Document ($1 1st pg, .25 for each addt'l pg)		LGC 118.121/118.123 (e)	9.75		
Certified Copies of Court Papers ($2 1st pg, .25 for each addt'l pg)		LGC 118.121	10.00		
Probable Cause Tow Hearing Fee ($20)		LGC 101.141 (a)4	-		
Birth Certificates ($22 each $9.20 local)		HSC 191.0045 (3)(d)		1100-341-10-060-001-0-000	-
Death Certificates ($20 each, each addt'l $3)		HSC 191.0045 (3)(d)		1100-341-10-060-001-0-000	-
Preservation of Vital Statistics Fee ($1 each)		HSC Sec 191.0045 (b)		1100-341-10-060-003-0-000	-
Jury Fees (Civil $22, Criminal $3)		Rules of Civil Proc., Rule 504.1(b)/ CCP 102.004		1100-341-10-060-006-0-000	22.00

AUDITED BY: THE HIDALGO COUNTY AUDITOR'S OFFICE
DATE: ERE 4/24/2017

TOTAL AMOUNT DUE TO THE COUNTY TREASURER: $ ~~145,168.72~~ 145,153.80

THIS REPORT IS DUE IN THE OFFICE OF THE COUNTY AUDITOR BEFORE THE FIFTH (5TH) DAY OF THE FOLLOWING MONTH (LGC § 114.001).

COUNTY AUDITOR'S FORM: RE-JP-004 REVISED 2-14

52465.37 X10 X3 X3

Justice of the Peace Luis Garza
Schedule of Adjustments
For the Month Ended January 31, 2017

Receipt Number	Case Number	Date	Offense	Offense Date	CCC	CHS	CHSJP	CJP	CO	CRF	CVCA	DD	DEL	DPS	FA	IDRF	JCD	JCPT	JCTF	JSF	LEMI	LTF	MVF	SCDF	SJFC	SJFS	STF	SVSO	TPW	UTFC	VFCONST	TOTAL
MVF should NOT be assessed.																																
JP31-2017-00410	CR10-00375-J31	1/17/2017	unrestrained child	12/27/2009	40.00	3.00	1.00	-	50.00	-	-	-	81.03	5.00	-	2.00	-	-	4.00	4.00	-	2.00	0.10	20.00	0.60	5.40	30.00	50.00	-	3.00	50.00	351.13
Based on Offense Date, CJP and LEMI should NOT be assessed. Futhermore, based on Offense Type, UTFC should NOT be assessed and TPWF should be assessed.																																
JP31-2017-00486	CR-99-00083-J31	1/19/2017	hunt in closed area	1/9/1999	17.00	3.00	-	5.00	41.50	-	15.00	-	-	-	5.00	-	0.25	1.00	-	-	0.50	-	-	20.00	-	-	-	-	5.00	3.00	-	116.25
Based on Deferred Disposition, CRF should NOT be assessed.																																
JP31-2017-00362	TR16-16017-J31	1/13/2017	safety seat, child	12/23/2016	40.00	3.00	1.00	-	-	12.50	-	12.50	-	-	-	2.00	-	-	4.00	4.00	-	2.00	0.10	-	0.60	5.40	30.00	-	-	3.00	-	127.10
Based on Offense Type, CRF should be assessed.																																
JP31-2016-02738ADJ	TR16-1837-J31	1/27/2017	safety belt, child		40.00	3.00	1.00	-	50.00	-	-	-	-	-	-	2.00	-	-	4.00	4.00	-	2.00	-	-	0.60	5.40	30.00	-	-	3.00	-	152.00
JP31-2016-02852ADJ	TR16-1218-J31	1/27/2017	safety belt, child		40.00	3.00	1.00	-	50.00	-	-	-	-	-	-	2.00	-	-	4.00	4.00	-	2.00	-	-	0.60	5.40	30.00	-	-	3.00	-	152.00
JP31-2016-02883ADJ	TR16-2461-J31	1/27/2017	safety belt, child		40.00	3.00	1.00	-	50.00	-	-	-	-	-	-	2.00	-	-	4.00	4.00	-	2.00	-	-	0.60	5.40	30.00	-	-	3.00	-	152.00
JP31-2016-03257ADJ	TR16-2914-J31	1/27/2017	safety seat		40.00	3.00	1.00	-	25.00	-	-	-	-	-	-	2.00	-	-	4.00	4.00	-	2.00	0.10	-	0.60	5.40	30.00	-	-	3.00	-	127.10

NOTE: As per the letter dated January 9, 2017, regarding the Implementation of Revised Scofflaw Release Form and Procedures, all Scofflaw Release Forms must be scanned and entered in Odyssey.

JUSTICE OF THE PEACE
MONTHLY FINES AND FEES COLLECTED
FOR THE MONTH OF: February-17

Judge: LUIS GARZA
Precinct No. 3 Place No. 1

PBC

City: MISSION, TX
Hidalgo County, Texas

Part I: RECAP OF AMOUNT PAYABLE TO THE COUNTY TREASURER

TOTAL CASH COLLECTED (Receipts #s) JP31-2017-00910 THRU JP31-2017-01980 ~~JP31-2017-00999~~ $ 188,559.18

Sheriff's "D" Report (Receipt #s) _____ THRU _____

X9-A1

LESS: COST ON DEPOSIT - X1

ADD: COST ON DEPOSIT LIQUIDATED - X1

AMOUNT OWED TO COUNTY (Should Match Amt in Part III) $ 188,559.18 X3

Less: Total amount of remittances to County Treasurer (From Part II) $ 188,559.19

Total funds due to County Treasurer (Overtransfer Made to Co Treas) 0.

(0.01)

Part II: REMITTANCES MADE TO THE COUNTY TREASURER

DESCRIPTION	AMOUNT	Comment
Total Collections for the Month (See Schedule of Receipts & Deposits)	$ 188,559.18 B1	
Add: Previous Month's Bond Overtransfer		
Add: HCSO Monthly "D" Collections Report	$0.00	
Other: $0.01 pending from Jun JE	~~0.01~~	
Total Remittances Made to County Treasurer	188,559.18 $ ~~188,559.18~~	

PREPARED BY: Debra Gonzalez DATE PREPARED: 3/3/2017 11:43

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

AUDITED BY: THE HIDALGO COUNTY AUDITOR'S OFFICE
DATE: EAE 4/25/2017

J. Garza 3-3-2017
JUSTICE OF THE PEACE DATE

THIS REPORT IS DUE IN THE OFFICE OF THE COUNTY AUDITOR BEFORE THE FIFTH (5TH) DAY OF THE FOLLOWING MONTH (LGC § 114.001).
COUNTY AUDITOR'S FORM: RE-JP-004
REVISED: 9/15

X2

JUSTICE OF THE PEACE
MONTHLY FINES AND FEES COLLECTED
FOR THE MONTH OF: February-17

Judge: LUIS GARZA
Precinct No. 3 Place No. 1

PBC

City: MISSION, TX
Hidalgo County, Texas

Part III SUMMARY OF COLLECTIONS PAYABLE TO THE COUNTY TREASURER

Name of Fine, Fee, Court Cost	# Issued/ Filed	Statute Reference	Detail of Amt Collected	GL Acct No.	Amt. Collected
FINES:					
County Fines (Local Fine)		LGC 113.004, PC 12.23		1200-351-10-065-000-0-000	$ 73,286.02
Texas Parks & Wildlife 85% Fine (State Fine)		TPWC 12.107		1100-207-20-000-012-0-000	481.10
No Safety Belt 50% Fine (State Fine)		TRC 545.412, 545 413 (j)		1100-207-20-000-028-0-000	865.39
Gross Weight 50% Fine (State Fine)		TRC Sec 621.506 (g)		1100-207-20-000-013-0-000	-
School District 50% Fines		Educ Code § 25.093.(d) 1 (A)		1100-207-30-000-008-0-000	-
LOCAL COURT COSTS AND FEES:					
Courthouse Security Adm. Fee($3)		C.C.P. Art. 102.017 (b)		1241-341-10-060-001-0-000	3,014.48
Courthouse Security Fund JP ($1)		C.C.P. Art. 102.017		1245-341-10-065-000-0-000	992.30
Justice Court Technology Fund ($4)		C.C.P. Art. 102.0173		1242-341-10-060-000-0-000	4,015.30
Time Payment - @40% OF $25.00 ($10.00)		LGC 133.103 (d)		1100-341-10-060-001-0-000	1,102.40
Time Payment - @ 10% of $25.00 ($2.50)		LGC 133.103 (c)		1100-341-10-060-002-0-000	275.60
Administrative Local Transaction Fee ($2)		C.C.P. Art. 102.072		1100-341-10-060-003-0-000	2,021.55
Motor Vehicle Adm. Fee ($10-$20) (Demand Fee for Exp. DL, Exp Insp Cert, Exp Ve Reg.)		TRC Sec 548.605, 521.026,502.407		1100-341-10-060-004-0-000	-
Special Fees				1100-341-10-065-000-0-000	1,373.88
Deferred Disposition		C.C.P. Art. 45.051	1,114.00		
Administrative Fee - "Drivers Safety Course" ($10)		C.C.P. Art. 45.0511(f)	259.88		
Support of Judiciary Fund ($ 60)		LGC 133.105		1100-341-10-060-009-0-000	595.37
Traffic Fee ($3)		T.R.C. 542.403		1100-341-10-065-000-0-000	1,576.81
Child Safety ($20-$25)		C.C.P. Art. 102.014 (c)		1100-341-10-060-011-0-000	300.00
Failure to Appear ($4)		TRC 706.006/TRC 706.007(d)(2)		1100-341-10-060-012-0-000	-
Scofflaw Fee ($20)		TRC 502.010(a)		1100-341-10-140-049-0-000	7,233.72
Truancy Prevention and Diversion Fund ($1)		C.C.P Art. 102.015		1100-341-10-060-013-0-000	931.05
STATE COURT COSTS AND FEES:					
Criminal Justice Planning Fund C.C.P. ($5)		C.C.P. Art. 102.051		1100-207-20-000-003-0-000	-
State General Revenue Fund ($2.50)		C.C.P. Art. 102.015		1100-207-20-000-010-0-000	-
Law Enforcement Education Fund (____$1,____$1.50,____$3.50)		Govt. Code Sec. 415.002		1100-207-20-000-011-0-000	-
Operators and Chauffeurs License Fund ($75)		T.R.C. 601.192		1100-207-20-000-031-0-000	-
Time Payment - @50% OF $25.00 ($12.50)		LGC 133.103 (b)		1100-207-20-000-005-0-000	1,378.01
Juvenile Crime and Delinquency Fund (____$ 25,____$ 50)		C.C.P. Art. 102.075(m)		1100-207-20-000-007-0-000	0.25
Comprehensive Rehabilitation Fund ($5)		C.C.P. Art. 102.082		1100-207-20-000-008-0-000	-
Fugitive Apprehension Fund ($5)		C.C.P. Art. 102.019 (a) 2		1100-207-20-000-009-0-000	5.00
Consolidated Court Costs Fund ($17)		CCP 102.075 (a) 3/ LGC 133.102		1100-207-20-000-015-0-000	40,170.02
Compensation Victims Of Crime Fund (___$3,___$5,___$15,___$35)		C.C.P. Art. 56.55 (2) & (3)		1100-207-20-000-017-0-000	15.00
Judicial & Court Personnel Training Fund (____$1,____$2)		Govt. Code Sec. 56.001 (b)		1100-207-20-000-027-0-000	2.00
Correctional Managment Institute of Texas Fund ($.50)		CCP Art. 102.075		1100-207-20-000-029-0-000	-
Indigent legal Services Fee-JP ($6)	42	Govt. Code Sec. 101.141(2) (B)		1100-207-20-000-004-0-000	252.00
State Traffic Fee- Subtitle C ($30)		TRC Sec 542.4031		1100-207-20-000-035-0-000	15,768.09
Jury Service Fee ($4)		C.C.P Art. 102.0045		1100-207-20-000-053-0-000	3,973.17
Support of Judiciary Fund ($5 40)		LGC 133.105		1100-207-20-000-054-0-000	5,324.37
Birth Certificate Fee ($1.50)	-	HSC 191.022(f)		1100-207-20-000-039-0-000	-
Defensive Driving Record Fee ($12)		C.C.P. Art. 45.0511 (c-1)		1100-207-20-000-057-0-000	-
Indigent Defense Representation Fund ($2)		LGC 133.107/GC 102.023		1100-207-20-000-059-0-000	1,950.59
Moving Violation Fee ($0 10)		C.C.P. Art. 102.022/GC		1100-207-20-000-061-0-000	72.23
Safety Seat Violation Fee ($0.15)		TRC 545.412 (b-1)		1100-207-20-000-062-0-000	-
Failure to Appear ($20)		TRC 706.006/TRC 706.007(d)(2)		1100-207-20-000-066-0-000	-
Electronic Filing Fee - Civil ($10)		GC 101.1411, GC 51.851		1100-207-20-000-070-0-000	420.00
Truancy Prevention and Diversion Fund ($1)		C.C.P Art. 102.015		1100-207-20-000-073-0-000	935.05
Texas Home Visiting Program Contribution ($5)		HSC 191.0048/LGC 118.015 (c)		1100-207-20-000-074-0-000	-
ARREST /WARRANT FEES: STATE		C.C.P. Art. 102.011			
D.P.S (_____$3,_____$5,_____$35,_____$50)				1100-207-20-000-019-0-000	4,549.20
T.A.B.C. (_____$3,_____$5,_____$35,_____$50)				1100-207-20-000-020-0-000	0.00 ~~4771.53~~
P.K.W.L. (_____$3,_____$5,_____$35,_____$50)				1100-207-20-000-021-0-000	35.00
Texas Comptrollers Criminal Investigators				1100-207-20-000-060-0-000	-
ARREST /WARRANT/SERVICE FEES: COUNTY		LGC 118.131			
Sheriff Fees:				1100-342-10-060-001-0-000	365.00
Constable Fees:					
Precinct #1				1100-342-10-291-000-0-000	-
Precinct #2				1100-342-10-292-000-0-000	150.00
Precinct #3				1100-342-10-293-000-0-000	8,675.00
Precinct #4				1100-342-10-294-000-0-000	75.00
Precinct #5				1100-342-10-295-000-0-000	-
District Attorney Fees				1100-341-10-060-007-0-000	249.11
Tax Assessor Fraud Investigators				1100-342-10-060-002-0-000	-
School District Arrest Fee				1100-342-10-060-003-0-000	20.00
Fire Marshal Fee				1100-342-20-060-001-0-000	-
Due to Others Delinquent Attorney Fee				1100-202-00-000-004-0-000	4771.53
Warrant Fees Due to Other Law Enforcement Agencies		C.C.P. Art. 102.011 (a) 2 (A)		1100-207-30-000-003-0-000	-
Refund - Overpayments				1100-202-00-000-011-0-000	242.59
Due to Others				1100-202-00-000-011-0-000	-
Restitution				1100-202-00-000-011-0-000	-
Failure to Appear- OmniBase ($6)		TRC 706.006/TRC 706.007(d)(2)		1100-202-00-000-019-0-000	-
Justice Fees (Local Fees)				1100-341-10-060-001-0-000	1,075.00
Small Claims Court Filing Fee ($25)		LGC 118.121/118.122	-		
Debt Claim Fee (Justice Court Filing Fee) ($25)		LGC 118.121/118.122	1,050.00		
Landlord & Tenant Eviction Filing Fee (Forcible Entry & Detainer Court) ($25)		LGC 118.121/118.122	-		
Transcript Fees ($10)		LGC 118.121/118.123 (b)	-		
Abstract Fees ($5)		LGC 118.121/118.123 (c)	5.00		
Writ Filing Fee ($5)		LGC 118.121/118.123 (d)	20.00		
Issuing other Document ($1 1st pg, .25 for each addt' pg)		LGC 118.121/118.123 (e)	-		
Certified Copies of Court Papers ($2 1st pg, .25 for each addt'l pg)		LGC 118.121	-		
Probable Cause Tow Hearing Fee ($20)		LGC 101.141 (a)4	-		
Birth Certificates ($22 each $9.20 local)		HSC 191.0045 (3)(d)		1100-341-10-060-001-0-000	-
Death Certificates ($20 each, each addt'l $3)		HSC 191.0045 (3)(d)		1100-341-10-060-001-0-000	20.00
Preservation of Vital Statistics Fee ($1 each)		HSC Sec 191.0045 (h)		1100-341-10-060-008-0-000	1.00
Jury Fees (Civil $22, Criminal $3)		Rules of Civil Proc., Rule 504.1(b)/ CCP 102.004		1100-341-10-060-006-0-000	-

AUDITED BY: THE HIDALGO COUNTY AUDITOR'S OFFICE
DATE: EAE 4/25/2017

TOTAL AMOUNT DUE TO THE COUNTY TREASURER: $ 188,559.18

THIS REPORT IS DUE IN THE OFFICE OF THE COUNTY AUDITOR BEFORE THE FIFTH (5TH) DAY OF THE FOLLOWING MONTH (LGC § 114.001).

X2

Justice of the Peace Luis Garza
Schedule of Adjustments
For the Month Ended February 28, 2017

Receipt Number	Case Number	Date	offense	offense date	Disposition Date	CCC	CHS	CHSJP	CO	CRF	DO	DEL	DPS	DPSr	IDRF	JCTF	JSF	LTF	MVF	SCOF	SJFC	SJFS	STF	SVSO	TP	TPCD	TPDC	TPDS	TPST	UTFC	TOTAL
MVF should NOT be assessed.																															
JP31-2017-01567	CR11-06348-J31	2/22/2017	unrestrained child under 17	12/8/2011	2/22/2017	40.00	3.00	1.00	50.00	-	-	66.03	5.00	-	2.00	4.00	4.00	2.00	0.10	20.00	0.60	5.40	30.00	50.00	-	-	-	-	-	3.00	296.13
Receipt Number	Case Number	Date	offense	offense date	Disposition Date	CCC	CHS	CHSJP	CO	CRF	DO	DEL	DPS	DPSr	IDRF	JCTF	JSF	LTF	MVF	SCOF	SJFC	SJFS	STF	SVSO	TP	TPCD	TPDC	TPDS	TPST	UTFC	TOTAL
TPDC and TPDS should be split $1 each.																															
JP31-2017-01390	CR14-0303-J31	2/21/2017	speeding	1/14/2014	2/21/2017	40.00	3.00	1.00	66.00	-	-	-	5.00	-	2.00	4.00	4.00	2.00	0.10	20.00	0.60	5.40	30.00	-	-	-	-	-	2.00	-	3.00	184.10
JP31-2017-01389	CR14-0304-J31	2/21/2017	no driver's license	1/14/2014	2/21/2017	40.00	3.00	1.00	66.00	-	-	-	5.00	-	2.00	4.00	4.00	2.00	0.10	20.00	0.60	5.40	-	-	-	-	-	2.00	-	-	155.10
Receipt Number	Case Number	Date	offense	offense date	Disposition Date	CCC	CHS	CHSJP	CO	CRF	DO	DEL	DPS	DPSr	IDRF	JCTF	JSF	LTF	MVF	SCOF	SJFC	SJFS	STF	SVSO	TP	TPCD	TPDC	TPDS	TPST	UTFC	TOTAL
Ensure that Appear By date is correct.																															
JP31-2017-01332	TR16-10584-J31	2/13/2017	disregard stop sign	9/6/2016		40.00	3.00	1.00	-	-	10.00	-	-	5.00	2.00	4.00	4.00	2.00	0.10	-	0.60	5.40	30.00	-	-	-	1.00	1.00	-	3.00	112.10
JP31-2017-01409	TR16-11670-J31	2/21/2017	failed to slow	9/28/2016		40.00	3.00	1.00	-	-	-	-	-	5.00	2.00	4.00	4.00	2.00	0.10	-	0.60	5.40	30.00	-	-	-	1.00	1.00	-	3.00	102.10
Receipt Number	Case Number	Date	offense	offense date	Disposition Date	CCC	CHS	CHSJP	CO	CRF	DO	DEL	DPS	DPSr	IDRF	JCTF	JSF	LTF	MVF	SCOF	SJFC	SJFS	STF	SVSO	TP	TPCD	TPDC	TPDS	TPST	UTFC	TOTAL
Based on Appear By date, SCOFFLAW should NOT be assessed.																															
JP31-2017-01744	TR16-13302-J31	2/24/2017	safety seat	10/24/2016	11/7/2016	40.00	3.00	1.00	12.50	12.50	-	-	-	5.00	2.00	4.00	4.00	2.00	0.10	20.00	0.60	5.40	30.00	-	2.50	10.00	1.00	1.00	12.50	3.00	172.10
JP31-2017-01142	TR16-13951-J31	2/7/2017	safety seat	11/5/2016	2/7/2017	40.00	3.00	1.00	12.50	12.50	-	-	-	5.00	2.00	4.00	4.00	2.00	0.10	20.00	0.60	5.40	30.00	-	-	-	1.00	1.00	-	3.00	147.10

RECEIVED BY
COUNTY AUDITOR
2017 APR 6 AM 9 38

JUSTICE OF THE PEACE
MONTHLY FINES AND FEES COLLECTED
FOR THE MONTH OF: March-17

Judge: LUIS GARZA
Precinct No. 3 **Place No.** 1

City: MISSION, TX
Hidalgo County, Texas

Part I: RECAP OF AMOUNT PAYABLE TO THE COUNTY TREASURER

TOTAL CASH COLLECTED (Receipts #s) JP31-2017-01981 THRU JP31-2017-03505 $ 246,374.26

X10a

LESS:	COST ON DEPOSIT	0.00
ADD:	COST ON DEPOSIT LIQUIDATED	-
	AMOUNT OWED TO COUNTY (Should Match Amt in Part III)	$ ~~246,374.26~~ X3 246,374.27
Less	Total amount of remittances to County Treasurer (From Part II)	$ ~~246,378.26~~
	Total funds due to County Treasurer (Overtransfer Made to Co Treas)	~~(4.00)~~ (0.01)

Part II: REMITTANCES MADE TO THE COUNTY TREASURER

DESCRIPTION	AMOUNT	Comment
Total Collections for the Month (See Schedule of Receipts & Deposits)	$ ~~246,378.26~~ 246,374.26 B1	
Add: Previous Month's Bond Overtransfer		
Add: HCSO Monthly "D" Collections Report	$0.00	
Amount that should have been added to Jun. JE.	$0.01	
Total Remittances Made to County Treasurer	246,374.27	
	$ ~~246,378.26~~	

PREPARED BY: Debra Gonzalez DATE PREPARED: 4/4/2017 16:35

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

AUDITED BY: THE HIDALGO COUNTY AUDITOR'S OFFICE
DATE: EAE 4/20/2017

JUSTICE OF THE PEACE 4-5-2017 DATE

THIS REPORT IS DUE IN THE OFFICE OF THE COUNTY AUDITOR BEFORE THE FIFTH (5TH) DAY OF THE FOLLOWING MONTH (LGC § 114.001)
COUNTY AUDITOR'S FORM RE -JP-004 REVISED 1-17

X2

JUSTICE OF THE PEACE
MONTHLY FINES AND FEES COLLECTED
FOR THE MONTH OF: March-17

Judge: LUIS GARZA
Precinct No. 3 Place No. 1

City: MISSION, TX
Hidalgo County, Texas

Part III SUMMARY OF COLLECTIONS PAYABLE TO THE COUNTY TREASURER

Name of Fine, Fee, Court Cost	# Issued/ Filed	Statute Reference	Detail of Amt Collected	GL Acct No	Amt Collected
FINES:					
County Fines (Local Fine)		LGC 133.004, PC 12.23		1200-351-10-065-000-0-000	$ 92404.76
Texas Parks & Wildlife 85% Fine (State Fine)		TPWC 12.107		1100-207-20-000-012-0-000	134.00
No Safety Belt 50% Fine (State Fine)		TRC 545.412, 545.413(g)		1100-207-20-000-028-0-000	1,253.10
Gross Weight 50% Fine (State Fine)		TRC Sec 621.506(g)		1100-207-20-000-013-0-000	(260.00)
School District 50% Fines		Educ Code §25.093(d), (f)		1100-207-30-000-008-0-000	-
LOCAL COURT COSTS AND FEES:					
Courthouse Security Adm Fee($3)		C C P Art 102.017(b)		1241-341-10-060-001-0-000	3,997.59
Courthouse Security Fund JP ($1)		C C P Art 102.017		1245-341-10-065-000-0-000	1,317.83
Justice Court Technology Fund ($4)		C C P Art 102.0173		1242-341-10-060-000-0-000	5,326.13
Time Payment - @40% OF $25.00 ($10.00)		LGC 133.103(d)		1100-341-10-060-001-0-000	1,060.14
Time Payment - @ 10% of $25.00 ($2.50)		LGC 133.103(e)		1100-341-10-060-002-0-000	265.03
Administrative Local Transaction Fee ($2)		C C P Art 102.072		1100-341-10-060-003-0-000	2,692.72
Motor Vehicle Adm. Fee ($10-$20) Dismissal Fee for Exp DL, Cap Imp Cert, For Mv Reg		TRC Sec 548.603, 521.026 502.407		1100-341-10-060-004-0-000	60.00
Special Fees				1100-341-10-065-000-0-000	1,541.57
Deferred Disposition		C C P Art 45.051(b)	1,373.80		
Administrative Fee - "Drivers Safety Course" ($10)		C C P Art 45.0511(f)	167.77		
Support of Judiciary Fund ($ 60)		LGC 133.105		1100-341-10-060-009-0-000	791.57
Traffic Fee ($3)		TRC 542.403		1100-341-10-065-000-0-000	2,055.15
Child Safety ($20-$25)		C C P Art 102.014(a), (e)		1100-341-10-060-011-0-000	665.00
Failure to Appear ($4)		TRC 706.006(b), TRC 706.007(a)(2)		1100-341-10-060-012-0-000	(24.00)
Scofflaw Fee ($20)		TRC 502.010(a)		1100-341-10-140-049-0-000	10,145.76
Truancy Prevention and Diversion Fund ($1)		C C P Art 102.085		1100-341-10-060-013-0-000	1,257.78
STATE COURT COSTS AND FEES:					
Criminal Justice Planning Fund C C P ($5)		C C P Art 102.051		1100-207-20-000-003-0-000	(5.00)
State General Revenue Fund ($2.50)		C C P Art 102.015		1100-207-20-000-010-0-000	-
Law Enforcement Education Fund (____$1, ____$1.50, ____$3.50)		Govt Code Sec 415.002		1100-207-20-000-011-0-000	(0.50)
Operators and Chauffeurs License Fund ($75)		TRC 601.192		1100-207-20-000-031-0-000	-
Time Payment - @50% OF $25.00 ($12.50)		LGC 133.103(b)		1100-207-20-000-005-0-000	1,325.17
Juvenile Crime and Delinquency Fund (____$ 25, ____$ 50)		C C P Art 102.075(m)		1100-207-20-000-007-0-000	0.25
Comprehensive Rehabilitation Fund ($5)		C C P Art 102.082		1100-207-20-000-008-0-000	-
Fugitive Apprehension Fund ($5)		C C P Art 102.019(a), (c)		1100-207-20-000-009-0-000	5.00
Consolidated Court Costs Fund ($17)		CCP 102.075(a-1) & LGC 133.102		1100-207-20-000-015-0-000	53,278.19
Compensation Victims Of Crime Fund (____$3, ____$5, ____$15, ____$35)		C C P Art 56.55 2(a), (b)		1100-207-20-000-017-0-000	15.00
Judicial & Court Personnel Training Fund (____$1, ____$2)		Govt Code Sec 56.001(b)		1100-207-20-000-027-0-000	1.00
Correctional Managment Institute of Texas Fund ($ 50)		C C P Art 102.075		1100-207-20-000-029-0-000	-
Indigent legal Services Fee-JP ($6)	142	Govt Code Sec 101.1611(d)		1100-207-20-000-004-0-000	852.00
State Traffic Fee- Subtitle C ($30)		TRC Sec 542.4031		1100-207-20-000-035-0-000	20,581.48
Jury Service Fee ($4)		C C P Art 102.0045		1100-207-20-000-053-0-000	5,293.17
Support of Judiciary Fund ($5.40)		LGC 133.105		1100-207-20-000-054-0-000	7,087.26
Birth Certificate Fee ($1.80)	2	HSC 191.022(b)		1100-207-20-000-039-0-000	3.60
Defensive Driving Record Fee ($12)		C C P Art 45.0511(e-1)		1100-207-20-000-057-0-000	-
Indigent Defense Representation Fund ($2)		LGC 133.107 GC 102.021		1100-207-20-000-059-0-000	2,602.67
Moving Violation Fee ($0.10)		C C P Art 102.022 GC		1100-207-20-000-061-0-000	96.25
Safety Seat Violation Fee ($0.15)		TRC 545.412(b-1)		1100-207-20-000-062-0-000	0.15
Failure to Appear ($20)		TRC 706.006(TRC 706.007(a)(2))		1100-207-20-000-066-0-000	(120.00)
Electronic Filing Fee - Civil ($10)		GC 101.1411 GC 51.851		1100-207-20-000-070-0-000	1,420.00
Truancy Prevention and Diversion Fund ($1)		C C P Art 102.015		1100-207-20-000-073-0-000	1,231.78
Texas Home Visiting Program Contribution ($5)		HSC 191.0048(d) GC 118.014(a)		1100-207-20-000-074-0-000	-
ARREST /WARRANT FEES: STATE		C C P Art 102.011			
DPS (_____$3, _____$5, _____$35, _____$50)				1100-207-20-000-019-0-000	6,119.01
TABC (_____$3, _____$5, _____$35, _____$50)				1100-207-20-000-020-0-000	-
PKWL (_____$3, _____$5, _____$35, _____$50)				1100-207-20-000-021-0-000	5.00
Texas Comptrollers Criminal Investigators				1100-207-20-000-060-0-000	-
ARREST /WARRANT/SERVICE FEES: COUNTY		LGC 118.131			
Sheriff Fees:				1100-342-10-060-001-0-000	375.00
Constable Fees:					
Precinct #1				1100-342-10-291-000-0-000	75.00
Precinct #2				1100-342-10-292-000-0-000	150.00
Precinct #3				1100-342-10-293-000-0-000	(512.22)
Precinct #4				1100-342-10-294-000-0-000	-
Precinct #5				1100-342-10-295-000-0-000	-
District Attorney Fees				1100-341-10-060-007-0-000	378.31
Tax Assessor Fraud Investigators				1100-342-10-060-002-0-000	-
School District Arrest Fee				1100-342-10-060-003-0-000	10.00
Fire Marshal Fee				1100-342-20-060-001-0-000	-
Due to Others					
Warrant Fees Due to Other Law Enforcement Agencies		C C P Art 102.011(a)(2)(A)		1100-207-30-000-003-0-000	-
Refund - Overpayments				1100-202-00-000-011-0-000	398.00
Due to Others				1100-202-00-000-011-0-000	-
Restitution				1100-202-00-000-011-0-000	-
Failure to Appear- Omni/Base ($6)		TRC 706.006(TRC 706.007(a)(2))		1100-202-00-000-019-0-000	(36.00)
Delinquent Attorney Fee				1100-202-00-000-004-0-000	5,334.92
Justice Fees (Local Fees)				1100-341-10-060-001-0-000	3,616.50
Small Claims Court Filing Fee ($25)		LGC 118.121 118.122	-		
Debt Claim Fee (Justice Court Filing Fee) ($25)		LGC 118.121 118.122	3,550.00		
Landlord & Tenant Eviction Filing Fee- Forcible Entry & Detainer Court ($25)		LGC 118.121 118.122	-		
Transcript Fees ($10)		LGC 118.121 118.123(b)	-		
Abstract Fees ($5)		LGC 118.121 118.123 (c)	10.00		
Writ Filing Fee ($5)		LGC 118.121 118.123 (d)	35.00		
Issuing other Document ($1 1st pg. .25 for each addt'l pg)		LGC 118.121 118.123 (e)	1.50		
Certified Copies of Court Papers ($2 1st pg. .25 for each addt'l pg)		LGC 118.127	20.00		
Probable Cause Tow Hearing Fee ($20)		LGC 191.141 ea 4	-		
Birth Certificates ($22 each $9.20 local)		HSC 191.045(b-1)		1100-341-10-060-001-0-000	40.40
Death Certificates ($20 each, each addt'l $3)		HSC 191.045(b-1)		1100-341-10-060-001-0-000	40.00
Preservation of Vital Statistics Fee ($1 each)		HSC Sec 191.0045(h)		1100-341-10-060-008-0-000	4.00
Jury Fees (Civil $22, Criminal $3)		Rules of Civil Proc, Rule 504.1(b) CCP 102.004		1100-341-10-060-006-0-000	-

TOTAL AMOUNT DUE TO THE COUNTY TREASURER: $ 246,374.26

AUDITED BY: THE HIDALGO COUNTY AUDITOR'S OFFICE
DATE: EAE 4/29/2017

RECEIVED BY COUNTY AUDITOR

THIS REPORT IS DUE IN THE OFFICE OF THE COUNTY AUDITOR BEFORE THE FIFTH (5TH) DAY OF THE FOLLOWING MONTH. LGC § 133.001

Justice of the Peace Luis Garza
Schedule of Adjustments
For the Month Ended March 31, 2017

Receipt Number	Case Number	Date	Offense	Offense Date	Disposition Date	CCC	CHS	DEL	DPS	DSCr	JCTF	JSF	LTF	SCOF	SJFC	SJFS	STF	UTFC	WFCONST3	TOTAL
Delinquent fee is over assessed $4.98.																				
JP31-2017-02743	CR-218-06-31	3/14/2017			10/31/2016	18.59	1.39	29.70	2.32	4.65	1.86	1.86	2.00	9.30	0.28	1.58	13.94	1.39	23.24	112.10

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 28, 2017

The Honorable Marcos Ochoa
Hidalgo County Justice of the Peace Pct. 3, Pl. 2
730 Breyfogle, Suite A
Mission, Texas 78572

Re: Review of *Monthly Fines and Fees Report* and Supporting Documentation
For the months of January 2017 through March 2017

Dear Judge Ochoa:

We have conducted a limited scope review of the *Monthly Fines and Fees Report* (*Monthly Report*) and supporting documentation for the months of January 2017 through March 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 fines, fees, and court costs collected were properly accounted and reported.

Scope:
The scope of our review was limited to collections reported by your office on the *Monthly Report* for the months of January 2017 through 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 fines, fees, and court cost statutes, the *Monthly Report*, and fee schedules. The following procedures were performed:

- Reviewed the submittal date of the *Monthly Report* to the County Auditor's Office to determine if the report and supporting documentation were received within 5 days after the last day of the month pursuant to Local Government Code §114.001 (b).
- Verified the signature on the *Monthly Report* to ensure that the report was signed by an authorized signatory as documented on the "Authorized Signatories Form."
- Verified the mathematical accuracy of the *Monthly Report* by footing and cross-footing the report.
- Reviewed 100% of receipts with an offense date prior to December 31, 2007 and 10% of randomly selected receipts with an offense date of January 1, 2008 and after to determine if fines, fees, and court costs were allocated and reported in the proper amounts and verified whether any adjustments were made.
- Verified that procedures for voided receipts were properly followed.
- Verified that collections per the *Monthly Report* agreed to: 1.) total receipts issued per *Odyssey's* Receipt Journal Report, 2.) total collections per *Odyssey's* Fee Distribution Reports, 3.) total deposits made with the County Treasurer, and 4.) total deposits posted to *alio's* Undistributed Receipts general ledger account.

- Selected all cases in which defendants satisfied outstanding fines, fees, and court costs by making cash payments and serving time at the Hidalgo County jail and randomly selected cases in which defendants satisfied outstanding fines, fees, and court costs by serving time in the Hidalgo County jail to determine if: 1.) the warrant was recalled; 2.) the cash payment and/or jail time credit was applied to the case; 3.) the case was closed; and 4.) the Sheriff's "Discharge" receipt number was referenced on the case.
- Verified the sequence of receipts per the *Monthly Report* agreed to *Odyssey's* Receipt Journal Report. In addition, verified that receipts followed sequential order.
- Compared the Hamer Enterprises Credit Card Payment Reports to *Odyssey's* Daily Balance Report and *alio's* Undistributed Receipts general ledger account to ensure all credit card transactions were timely receipted by the Justice of the Peace and County Treasurer's Office.
- Reviewed *Cashier's Daily Close-Out Reports* (Close-Out Reports) and County Treasurer receipts to determine if fees collected were properly accounted and deposited with the County Treasurer on a daily basis.
- Reviewed receipts issued, Close-Out Reports, *Schedule of Receipts and Deposit* form, mail logs, Office of Court Administration's "*Official Justice of the Peace Monthly Report*" (OCA Report), and the *Monthly Report*, among other reports, to verify proper completion.
- Verified if cash bonds posted by the defendants who failed to appear before the Justice of the Peace were forfeited (liquidated) by the 10th workday following the date of release from jail.

Conclusion:
Total collections for the months of January 2017 through March 2017 were $112,193.13; $173,083.54; and $197,168.21, respectively. Based on the results of our review, we have concluded that fines, fees, and court costs were generally properly accounted and reported; however, the system of internal controls for the accounting and reporting of fines, fees, and court costs requires improvement as noted in the following observations.

Observation No. 1:
We reviewed a sample of receipts issued during the months of January 2017 through March 2017 (100% of receipts with an offense date of December 31, 2007 and prior and 10% of receipts with an offense date of January 1, 2008 and after) to determine if fines, fees, and court costs collected were properly allocated and reported.

The results of our review revealed that 53 receipts (January-6; February-23; and March-24) contained errors in the allocation of fines, fees, and court costs. The Justice of the Peace staff was made aware of the required adjustments (see Exhibit A); however, adjustments have not been completed. In addition, adjustments for the months of March 2015 (11); April 2015 (59); May 2015 (13); June 2015 (70); August 2015 (81); September 2015 (69); October 2015 (126); November 2015 (40); December 2015 (26); January 2016 (32); February 2016 (68); March 2016 (65); April 2016 (31); May 2016 (23); June 2016 (16); July 2016 (23); August 2016 (33); September 2016 (17); October 2016 (21); November 2016 (12); and December 2016 (6) are still pending to be completed. According to the Court Coordinator, staff has been advised to ensure the proper fines, fees, and court costs are being assessed at the time a receipt is issued; however, staff occasionally forgets to conduct this review.

There are numerous statutes that require Justices of the Peace to charge various fines, fees, and court costs for certain services and offenses. Fines, fees, and court costs must be allocated pursuant to State statutes and/or Commissioners Court approval. In addition, the County Auditor's Office requires that adjustments be made within three days of receiving them.

The County may be held liable to the State for failure to properly allocate and report fines, fees, and court costs.

Recommendation:
Management should ensure that all pending adjustments are completed. In addition, management should ensure that fines, fees, and court costs are properly allocated and reported. At a minimum, the following procedures should be implemented:

- Staff should be provided with training regarding the proper allocation of fines, fees, and court costs.
- Staff should review the allocation of fines, fees, and court costs before the official County receipt is issued.

- Access for setting up offense codes with the proper fines, fees, and court costs in *Odyssey* should be limited to staff with adequate knowledge of the applicable allocation.
- Staff should ensure that the proper fines, fees, and court costs allocation, offense date, and judgment date are entered when a case is setup in *Odyssey*.
- Staff should ensure that adjustments are entered into *Odyssey* within three days of receiving them.

Observation No. 2:

Copies of the Office of Court Administration "Official Justice of the Peace Monthly Report" (OCA Report) for the months of January 2014 through June 2014 and September 2014 through March 2017 have not been filed with the County Auditor's Office. In addition, incorrect copies of the OCA reports for the months of April 2012, July 2012, October 2012, May 2013 through December 2013, July 2014, and August 2014 were filed with the County Auditor's Office. According to the Justice of the Peace staff, copies of the OCA Reports cannot be generated due to programming errors in *Odyssey*; furthermore, the assistance of the Information Technology Department has been requested for generating the reports.

Local Government Code §112.002 (a) authorizes the county auditor to prescribe the system of accounting for the county. Local Government Code §112.002 (b) states that "the county auditor may adopt and enforce regulations, not inconsistent with law or with a rule adopted under Section 112.003, that the auditor considers necessary for the speedy and proper collecting, checking, and accounting of the revenues and other funds and fees that belong to the county or to a person for whom a district clerk, district attorney, county officer, or precinct officer has made a collection or for whose use or benefit the officer holds or has received funds." Pursuant to Local Government Code §112.002 (a) and (b), the County Auditor requires the submittal of properly completed reports (i.e., *Monthly Report*, Schedule of Receipts and Deposits, copy of the OCA Report, Cash Disbursement Journal, etc.) for checking and proper accounting of funds collected by the Justice of the Peace Offices.

Failure to ensure that properly completed OCA Reports are filed with the County Auditor's Office may result in improper reporting.

Recommendation:

Management should ensure that a properly completed OCA Report is filed with the County Auditor's Office within five days after the last day of each month. In addition, the continued assistance of the Information Technology Department should be requested until the problem has been resolved.

Observation No. 3:

We noted during our review that 25 cash bonds posted by defendants who failed to appear before the Justice of the Peace were not forfeited (liquidated) by the 10th workday following the date of their release from jail. The bonds were received on September 10, 2015 (17), December 11, 2015 (6), October 20, 2016 (1), and November 8, 2016 (1). According to the Justice of the Peace Court Coordinator, the bonds have not been forfeited as they were taken incorrectly. In addition, the Information Technology Department will be contacted for assistance on correcting and forfeiting the bonds.

Code of Criminal Procedure Article 45.044 (a)(2) states, "A justice or judge may enter a judgment of conviction and forfeit a cash bond posted by the defendant in satisfaction of the defendant's fine and cost if the defendant fails to appear according to the terms of the defendant's release." Pursuant to the terms of the cash bond, the defendant must appear before the Justice of the Peace by the 10th workday following the date of their release from jail. If the defendant fails to appear, the Justice of the Peace may declare the cash bond forfeited, enter a judgment of guilty, assess a fine, and apply the cash bond to the payment of the imposed judgment.

Failure to ensure that bonds are liquidated in a timely manner may result in the misuse of County funds.

Recommendation:

Management should ensure that cash bonds are liquidated in a timely manner. In addition, training regarding the bond forfeiture business process should be requested from the Information Technology Department.

Observation No. 4:

We reviewed all dates in which collections were received during the months of January 2017 through March 2017 to determine if the collections were deposited at the bank on a daily basis. The results of our review revealed that:

- For 16 of 20 days in January 2017, collections were not deposited at the bank on a daily basis. Deposits were made 2 to 8 workdays after collections were receipted.
- For 18 of 19 days in February 2017, collections were not deposited at the bank on a daily basis. Deposits were made 2 to 6 workdays after collections were receipted.
- For 17 of 21 days in March 2017, collections were not deposits at the bank on a daily basis. Deposits were made 2 to 11 workdays after the collections were receipted.

According to the Court Coordinator, deposits should be made on a daily basis by the Assistant Court Coordinator; however, procedures are not always followed. The Court Coordinator will ensure that daily deposits are made.

Pursuant to the "Cash Handling Guidelines and Procedures" prescribed by the County Auditor's Office, cash receipts must be deposited intact on a daily basis, unless the amount collected is less than $100.00.

Failure to ensure that collections are deposited at the bank on a daily basis may result in the loss or misuse of County funds.

Recommendation:
Management should ensure that collections are deposited at the bank on a daily basis.

Observation No. 5:
A mail log was not utilized to record payments received through the mail for the months of January 2017 and February 2017. For the month of March 2017, a mail log was utilized only 3 out 21 days to record mail-in payments. According to the Court Coordinator, the court is aware that these need to be prepared; however, procedures are not always followed.

The County Auditor's Office requires that mail-in payments be listed on a daily mail log. The mail log should include the following information for each mail-in payment received: date received, the name of the payer, the amount of the remittance, the form of the remittance (e.g., cash or check), and, if applicable, the check number.

Failure to ensure that a daily mail log is prepared to record mail-in payments may result in the loss or misuse of County funds.

Recommendation:
Management should ensure that a daily mail log is prepared to record payments received through the mail. Please refer to the mail log section of the "Cash Handling Guidelines and Procedures" prescribed by the County Auditor's Office for the minimum procedures to be implemented for processing mail-in payments.

Observation No. 6:
We noted during our review that January 2017 through March 2017 *Monthly Reports* were submitted to the County Auditor's Office16, 18. and 12 days after the fifth day following the end of the month, respectively. According to staff, the individuals responsible for preparing and approving the report were out of the office.

Local Government Code §114.001 (b) states, "A monthly report must be filed within five days after the last day of each month." Timely submittal of the *Monthly Report* helps ensure the proper accounting and accurate projection of county revenues.

Failure to ensure that the *Monthly Report* is submitted to the County Auditor's Office within five days after the last day of each month may result in the improper accounting and inaccurate projection of County revenues.

Recommendation:
Management should ensure the *Monthly Report* is submitted to the County Auditor's Office within five days after the last day of each month.

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

If you should have any questions or would like to schedule a meeting to discuss the above noted observations, please do not hesitate to contact Araceli A. Guillen, Internal Auditor I, at 318-2511 Ext. 4649, Yvonne Torres, Revenue Audit Supervisor, at Ext. 4642, Arcy B. Duran, CPA, Director of Audit, at Ext. 4645, or myself at Ext. 4604.

Respectfully,

Ray Eufracio, CPA
County Auditor

Enclosures: Copies of *Monthly Report* and Exhibits

cc: Valde Guerra, County Executive Officer

JUSTICE OF THE PEACE
MONTHLY FINES AND FEES COLLECTED
FOR THE MONTH OF: January-17

Judge: Marcos Ochoa
Precinct No. 3 Place No. 2

PBC

City: MISSION, TX
Hidalgo County, Texas

Part I: RECAP OF AMOUNT PAYABLE TO THE COUNTY TREASURER

TOTAL CASH COLLECTED (Receipts #s) ~~0.00~~ 0 THRU ~~0~~ 698 $ 112,193.13 ~~112,192.23~~

Sheriff's "D" Report (Receipt #s) _____ THRU _____

LESS: COST ON DEPOSIT _____

ADD: COST ON DEPOSIT LIQUIDATED _____

AMOUNT OWED TO COUNTY (Should Match Amt in Part III) $ 112,193.13 ~~112,192.23~~

Less: Total amount of remittances to County Treasurer (From Part II) $ 115,995.48

Total funds due to County Treasurer (Overtransfer Made to Co Treas.) (3,802.35) ~~112,192.23~~

Part II: REMITTANCES MADE TO THE COUNTY TREASURER

DESCRIPTION	AMOUNT	COMMENT
Total Collections for the Month (See Schedule of Receipts & Deposits)	$ 112,193.13 -	
Add: Previous Month's Bond Overtransfer	3,802.35	
Add: HCSO Monthly "D" Collections Report	$0.00	
Total Remittances Made to County Treasurer	$ 115,995.48	

PREPARED BY: _____ DATE PREPARED: 2/7/17

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

AUDITED BY: THE HIDALGO COUNTY AUDITOR'S OFFICE
DATE: 2/24/17

Marcos Ochoa — JUSTICE OF THE PEACE — 2/7/17 DATE

THIS REPORT IS DUE IN THE OFFICE OF THE COUNTY AUDITOR BEFORE THE FIFTH (5TH) DAY OF THE FOLLOWING MONTH (LGC § 114.001)
COUNTY AUDITOR'S FORM: RE-JP-004 REVISED 9/15

X2

JUSTICE OF THE PEACE
MONTHLY FINES AND FEES COLLECTED
FOR THE MONTH OF: January-17

Judge: Marcos Ochoa
Precinct No. 3 Place No. 2

PBC

City: MISSION, TX
Hidalgo County, Texas

Part III: SUMMARY OF COLLECTIONS PAYABLE TO THE COUNTY TREASURER

Name of Fine, Fee, Court Cost	# Issued/ Filed	Statute Reference	Detail of Amt Collected	GL Acct No.	Amt. Collected
FINES:					
County Fines (Local Fine)		LGC 113.004, PC 12 23		1200-351-10-066-000-0-000	$ 40,378.86
Texas Parks & Wildlife 85% Fine (State Fine)		TPWC 12 107		1100-207-20-000-012-0-000	233.05
No Safety Belt 50% Fine (State Fine)		TRC 545.412, 545 413 (j)		1100-207-20-000-028-0-000	375.00
Gross Weight 50% Fine (State Fine)		TRC Sec 621 506 (g)		1100-207-20-000-013-0-000	-
School District 50% Fines		Educ. Code § 25 093 (d) 1 (A)		1100-207-30-000-009-0-000	400.00
LOCAL COURT COSTS AND FEES:					
Courthouse Security Adm. Fee($3)		C C P. Art. 102 017 (b)		1241-341-10-060-001-0-000	1,776.00
Courthouse Security Fund JP ($1)		C C P. Art. 102 017		1245-341-10-066-000-0-000	578.01
Justice Court Technology Fund ($4)		C C P. Art. 102 0173		1242-341-10-060-000-0-000	2,348.00
Time Payment - @40% OF $25.00 ($10.00)		LGC 133 103 (d)		1100-341-10-060-001-0-000	40.00
Time Payment - @ 10% of $25.00 ($2.50)		LGC 133 103 (c)		1100-341-10-060-002-0-000	10.00
Administrative Local Transaction Fee ($2)		C C P. Art. 102 072		1100-341-10-060-003-0-000	1,182.00
Motor Vehicle Adm. Fee ($10-$20) (Criminal Fee for Exp DL, Exp Insp Cert, Exp Mv Reg.)		TRC Sec 548 605, 521 026, 502 407		1100-341-10-060-004-0-000	120.00
Special Fees				1100-341-10-066-000-0-000	1,100.80
Deferred Disposition		C C P. Art. 45 051	1,100.80		
Administrative Fee - "Drivers Safety Course" ($10)		C C P. Art. 45 0511(f)	-		
Support of Judiciary Fund ($.60)		LGC 133.105		1100-341-10-060-009-0-000	347.41
Traffic Fee ($3)		T.R.C. 542 403		1100-341-10-066-000-0-000	1,023.00
Child Safety ($20-$25)		C C P. Art. 102 014 (c)		1100-341-10-060-011-0-000	40.00
Failure to Appear ($4)		TRC 706 006/TRC 706 007(d)(2)		1100-341-10-060-012-0-000	-
Scofflaw Fee ($20)		TRC 502 010(a)		1100-341-10-140-049-0-000	3,260.00
Truancy Prevention and Diversion Fund ($1)		C.C.P Art. 102 015		1100-341-10-060-013-0-000	535.00
STATE COURT COSTS AND FEES:					
Criminal Justice Planning Fund C.C.P. ($5)		C C P. Art. 102 051		1100-207-20-000-003-0-000	-
State General Revenue Fund ($2.50)		C C P. Art. 102 015		1100-207-20-000-010-0-000	-
Law Enforcement Education Fund ($1, $1.50, $3.50)		Govt. Code Sec. 415 082		1100-207-20-000-011-0-000	-
Operators and Chauffeurs License Fund ($75)		T.R.C 601.192		1100-207-20-000-031-0-000	-
Time Payment - @50% OF $25.00 ($12.50)		LGC 133 103 (b)		1100-207-20-000-005-0-000	50.00
Juvenile Crime and Delinquency Fund ($ 25, $.50)		C C P. Art. 102 075(m)		1100-207-20-000-007-0-000	2.25
Comprehensive Rehabilitation Fund ($5)		C C P. Art. 102 042		1100-207-20-000-008-0-000	-
Fugitive Apprehension Fund ($5)		C C P. Art. 102.019 (a) 2		1100-207-20-000-009-0-000	35.00
Consolidated Court Costs Fund ($17)		CCP 102 075 (a) 3/ LGC 133 102		1100-207-20-000-015-0-000	23,519.03
Compensation Victims Of Crime Fund (____$3, ____$5, ____$15, ____$35)		C C P. Art. 56 55 (2) & (3)		1100-207-20-000-017-0-000	105.00
Judicial & Court Personnel Training Fund ($1, $2)		Govt. Code Sec. 56.001 (b)		1100-207-20-000-027-0-000	13.00
Correctional Managment Institute of Texas Fund ($.50)		CCP Art. 102 075		1100-207-20-000-029-0-000	1.00
Indigent legal Services Fee-JP ($6)	47	Govt. Code Sec. 101.141(2) (B)		1100-207-20-000-004-0-000	282.00
State Traffic Fee- Subtitle C ($30)		TRC Sec 542.4031		1100-207-20-000-035-0-000	10,140.02
Jury Service Fee ($4)		C C P Art. 102 0045		1100-207-20-000-053-0-000	2,316.00
Support of Judiciary Fund ($5.40)		LGC 133.105		1100-207-20-000-054-0-000	3,112.61
Birth Certificate Fee ($1.80)	0	HSC 191.022(f)		1100-207-20-000-039-0-000	-
Defensive Driving Record Fee ($12)		C C P. Art. 45 0511 (c-1)		1100-207-20-000-057-0-000	-
Indigent Defense Representation Fund ($2)		LGC 133 107 GC 102 023		1100-207-20-000-059-0-000	1,144.01
Moving Violation Fee ($0.10)		C C P. Art. 102 022.GC		1100-207-20-000-061-0-000	47.81
Safety Seat Violation Fee ($0.15)		TRC 545 412 (b-1)		1100-207-20-000-062-0-000	325.00
Failure to Appear ($20)		TRC 706 006/TRC 706 007(d)(2)		1100-207-20-000-066-0-000	-
Electronic Filing Fee - Civil ($10)		GC 101.1411.GC 51 851		1100-207-20-000-070-0-000	470.00
Truancy Prevention and Diversion Fund ($1)		C C P Art. 102 015		1100-207-20-000-073-0-000	535.00
Texas Home Visiting Program Contribution ($5)		HSC 191 0048 LGC 118 018 (c)		1100-207-20-000-074-0-000	-
ARREST /WARRANT FEES: STATE		C C P. Art. 102 011			
D.P.S. ($3, $5, $35, $50)				1100-207-20-000-019-0-000	2,770.00
T.A.B.C. ($3, $5, $35, $50)				1100-207-20-000-020-0-000	-
P.K.W.L. ($3, $5, $35, $50)				1100-207-20-000-021-0-000	15.00
ARREST /WARRANT/SERVICE FEES: COUNTY		LGC 118.131			
Sheriff Fees:				1100-342-10-060-001-0-000	450.00 285.00
Constable Fees:					
Precinct #1				1100-342-10-291-000-0-000	-
Precinct #2				1100-342-10-292-000-0-000	75.00
Precinct #3				1100-342-10-293-000-0-000	6,975.00
Precinct #4				1100-342-10-294-000-0-000	150.00
Precinct #5				1100-342-10-295-000-0-000	-
District Attorney Fees				1100-341-10-060-007-0-000	-
Tax Assessor Fraud Investigators				1100-342-10-060-002-0-000	-
School District Arrest Fee				1100-342-10-060-003-0-000	-
Fire Marshal Fee				1100-342-20-060-001-0-000	-
Due to Others Evidence Fee					
Warrant Fees Out of County Service Fees DTO Law Enforcement Agencies		C C P Art. 102 011 (a) 2 (A)		1100-207-30-000-003-0-000	-
Due to Others- Refund-Overpayments				1100-202-00-000-012-0-000	275.35
Due to Others				1100-202-00-000-012-0-000	80.00
Restitution				1100-202-00-000-012-0-000	-
Failure to Appear- OmniBase ($6)		TRC 706 006/TRC 706 007(d)(2)		1100-202-00-000-019-0-000	-
Justice Fees (Local Fees)				1100-341-10-060-001-0-000	1,295.00
Small Claims Court Filing Fee ($25)		LGC 118 121/118 122	-		
Debt Claim Fee (Justice Court Filing Fee) ($25)		LGC 118.121/118 122	1,175.00		
Landlord & Tenant Eviciton Filing Fee (Forcible Entry & Detainer Court) ($25)		LGC 118.121/118 122	-		
Transcript Fees ($10)		LGC 118.121/118.123 (b)	-		
Abstract Fees ($5)		LGC 118.121/118.123 (c)	100.00		
Writ Filing Fee ($5)		LGC 118.121/118.123 (d)	20.00		
Issuing other Document ($1 1st pg, .25 for each addt'l pg)		LGC 118.121/118.123 (e)	-		
Certified Copies of Court Papers ($2 1st pg, .25 for each addt'l pg)		LGC 118 121	-		
Probable Cause Tow Hearing Fee ($20)		LGC 101.141 (a)4	-		
Birth Certificates ($22 each $9.20 local)		HSC 191 0045 (3)(d)		1100-341-10-060-001-0-000	-
Death Certificates ($20 each, each addt'l $3)		HSC 191 0045 (3)(d)		1100-341-10-060-001-0-000	3,427.02
Preservation of Vital Statistics Fee ($1 each)		HSC Sec 191.0045 (h)		1100-341-10-060-008-0-000	-
Jury Fees (Civil $22, Criminal $3)		Rules of Civil Proc , Rule 504 1(b)/ CCP 102 004		1100-341-10-060-006-0-000	-

TOTAL AMOUNT DUE TO THE COUNTY TREASURER: $ 112,193.13

THIS REPORT IS DUE IN THE OFFICE OF THE COUNTY AUDITOR BEFORE THE FIFTH (5TH) DAY OF THE FOLLOWING MONTH (LGC § 114 001)

COUNTY AUDITOR'S FORM: RE-JP-004 REVISED 11/2014

AUDITED BY: THE HIDALGO COUNTY AUDITOR'S OFFICE
DATE:

RECEIVED
FEB 22 2017
Hidalgo County Auditor's Office

112,193.13

X10

X3

Justice of the Peace Marcos Ochoa
Schedule of Adjustments
For the Month Ended January 31, 2017

Receipt Numl	Case Number	Offense	Offense Date	CCC	CHS	CHSJP	CMIT	CO	CVCA	DFL	DPS	FA	IDRF	JCD	JCPT	JCTF	JSF	LTF	SCOF	SJFC	SJFS	STF	SV50	TPW	TPWF	UTFC	WFCONST	WFPREC32	TOTAL
For the following case, make sure that County Fine and SV50 are split correctly.																													
JP32-2017-00085	T07-1058MO	unrestrained child	1/27/2007	40.00	3.00	1.00	-	100.00	-	44.50	5.00	-	-	-	-	4.00	4.00	2.00	20.00	0.60	3.40	30.00	50.00	-	-	3.00	50.00	-	410.80
For the following case, make sure that County Fine and TPWF are split correctly.																													
JP32-2017-00270	CR11-1366MO	no hunter education	9/3/2011	40.00	3.00	1.00	-	30.00	-	60.60	-	-	2.00	-	-	4.00	4.00	2.00	20.00	0.60	5.40	-	-	5.00	35.00	-	-	50.00	262.60
JP32-2017-00609	CR11-1118MO	no fishing license	7/7/2011	40.00	3.00	1.00	-	38.00	-	84.38	-	-	2.00	-	-	4.00	4.00	2.00	20.00	0.60	5.40	-	-	5.00	106.25	-	-	50.00	365.63
SV50 should NOT be assessed.																													
JP32-2017-00454	T03-2264MO	no safety belt	5/31/2003	17.00	3.00	-	0.50	25.00	15.00	-	5.00	5.00	-	0.50	2.00	4.00	-	2.00	20.00	-	-	-	25.00	-	-	3.00	50.00	-	177.00
JP32-2017-00460	T03-2039MO	no safety belt	5/13/2003	17.00	3.00	-	0.50	25.00	15.00	-	5.00	5.00	-	0.50	2.00	4.00	-	2.00	20.00	-	-	-	25.00	-	-	3.00	50.00	-	177.00
LTF should be assessed.																													
JP32-2017-00582	CR98 0002MO	assault (THREAT)	8/21/1998	17.00	3.00	-	-	-	15.00	-	-	5.00	-	0.25	1.00	-	-	-	20.00	-	-	-	-	-	-	-	-	-	61.25

NOTE: As per the letter dated January 9, 2017, regarding the implementation of Revised Scofflaw Release Form and Procedures, all Scofflaw Release Forms must be scanned and entered in Odyssey.

JUSTICE OF THE PEACE
MONTHLY FINES AND FEES COLLECTED
FOR THE MONTH OF: February-17

Judge: Marcos Ochoa
Precinct No. 3 Place No. 2

PBC

City: MISSION, TX
Hidalgo County, Texas

Part I: RECAP OF AMOUNT PAYABLE TO THE COUNTY TREASURER

TOTAL CASH COLLECTED	(Receipts #s)	699 ~~0.00~~	THRU 1,768 0	$ 173,083.54
Sheriff's "D" Report	(Receipt #s)		THRU	

LESS:	COST ON DEPOSIT	-
ADD:	COST ON DEPOSIT LIQUIDATED	-
	AMOUNT OWED TO COUNTY (Should Match Amt in Part III)	$ 173,083.54
Less	Total amount of remittances to County Treasurer (From Part II)	$176,885.89
	Total funds due to County Treasurer (Overtransfer Made to Co Treas.)	(3,802.35) ~~173,083.54~~

Part II: REMITTANCES MADE TO THE COUNTY TREASURER

DESCRIPTION	AMOUNT	COMMENT
Total Collections for the Month (See Schedule of Receipts & Deposits)	$ 173,083.54	
Add: Previous Month's Bond Overtransfer	3,802.35	
Add: HCSO Monthly "D" Collections Report	$0.00	
Total Remittances Made to County Treasurer	$ 176,885.89	

PREPARED BY: [signature] DATE PREPARED: 3/9/17

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

AUDITED BY: THE HIDALGO COUNTY AUDITOR'S OFFICE
DATE: 3/24/17

[signature] JUSTICE OF THE PEACE 3/22/17 DATE

THIS REPORT IS DUE IN THE OFFICE OF THE COUNTY AUDITOR BEFORE THE FIFTH (5TH) DAY OF THE FOLLOWING MONTH (LGC § 114.001).
COUNTY AUDITOR'S FORM: RE -JP-004 REVISED: 9/15

JUSTICE OF THE PEACE
MONTHLY FINES AND FEES COLLECTED
FOR THE MONTH OF: February-17

Judge: Marcos Ochoa
Precinct No. 3 Place No. 2

PBC

City: MISSION, TX
Hidalgo County, Texas

Part III: SUMMARY OF COLLECTIONS PAYABLE TO THE COUNTY TREASURER

Name of Fine, Fee, Court Cost	# Issued/ Filed	Statute Reference	Detail of Amt Collected	GL Acct No	Amt. Collected
FINES:					
County Fines (Local Fine)		LGC 113 004, PC 12 23		1200-351-10-066-000-0-000	$ 62,927 80
Texas Parks & Wildlife 85% Fine (State Fine)		TPWC 12 107		1100-207-20-000-012-0-000	255 00
No Safety Belt 50% Fine (State Fine)		TRC 545 412, 545.413 (j)		1100-207-20-000-028-0-000	162 59
Gross Weight 50% Fine (State Fine)		TRC Sec 621 506 (g)		1100-207-20-000-013-0-000	-
School District 50% Fines		Educ. Code § 25 093 (d) 1 (A)		1100-207-30-000-009-0-000	1,241 48
LOCAL COURT COSTS AND FEES:					
Courthouse Security Adm. Fee($3)		C C P. Art. 102 017 (b)		1241-341-10-060-001-0-000	2,597 97
Courthouse Security Fund JP ($1)		C C P. Art. 102 017		1245-341-10-066-000-0-000	842 30
Justice Court Technology Fund ($4)		C C P. Art. 102 0173		1242-341-10-060-000-0-000	3,413 14
Time Payment - @40% OF $25 00 ($10 00)		LGC 133 103 (d)		1100-341-10-060-001-0-000	107 02
Time Payment - @ 10% of $25 00 ($2 50)		LGC 133 103 (c)		1100-341-10-060-002-0-000	26.75 26 76
Administrative Local Transaction Fee ($2)		C C P. Art. 102 072		1100-341-10-060-003-0-000	1741 1,471 41
Motor Vehicle Adm. Fee ($10-$20) (Dismissed Fee for Exp Dl ; Exp Insp Cert; Exp Ins Reg)		TRC Sec 548 605, 521 026 502 407		1100-341-10-060-004-0-000	140 00
Special Fees				1100-341-10-066-000-0-000	1,219 00
Deferred Disposition		C C P. Art. 45 051	1,219 00		
Administrative Fee - "Drivers Safety Course" ($10)		C C P. Art. 45 0511(f)	-		
Support of Judiciary Fund ($ 60)		LGC 133 105		1100-341-10-060-009-0-000	505 38
Traffic Fee ($3)		T.R.C. 542 403		1100-341-10-066-000-0-000	1,392 00
Child Safety ($20-$25)		C C P. Art. 102 014 (c)		1100-341-10-060-011-0-000	495 00
Failure to Appear ($4)		TRC 706 006/TRC 706 007(d)(2)		1100-341-10-060-012-0-000	249.00 -
Scofflaw Fee ($20)		TRC 502 010(a)		1100-341-10-140-049-0-000	7,185 72
Truancy Prevention and Diversion Fund ($1)		C C P Art. 102 015		1100-341-10-060-013-0-000	763.01
STATE COURT COSTS AND FEES:					
Criminal Justice Planning Fund C.C.P. ($5)		C C P. Art. 102 051		1100-207-20-000-003-0-000	15.00
State General Revenue Fund ($2 50)		C C P. Art. 102 015		1100-207-20-000-010-0-000	10 00
Law Enforcement Education Fund (____$1, ____$1.50, ____$3.50)		Govt. Code Sec. 415.082		1100-207-20-000-011-0-000	14 00
Operators and Chauffeurs License Fund ($75)		T R C. 601.192		1100-207-20-000-031-0-000	-
Time Payment - @50% OF $25 00 ($12 50)		LGC 133 103 (b)		1100-207-20-000-005-0-000	133 78
Juvenile Crime and Delinquency Fund (____$ 25, ____$ 50)		C C.P. Art. 102 075(m)		1100-207-20-000-007-0-000	4 68
Comprehensive Rehabilitation Fund ($5)		C C P. Art. 102 082		1100-207-20-000-008-0-000	-
Fugitive Apprehension Fund ($5)		C C P. Art. 102 019 (a) 2		1100-207-20-000-009-0-000	78 51
Consolidated Court Costs Fund ($17)		CCP 102 075 (a) 3/ LGC 133 102		1100-207-20-000-015-0-000	34,279 45
Compensation Victims Of Crime Fund (___$3, ___$5, ___$15, ___$35)		C C P. Art. 56 53 (2) & (3)		1100-207-20-000-017-0-000	295 52
Judicial & Court Personnel Training Fund (___$1, ___$2)		Govt. Code Sec. 56 001 (b)		1100-207-20-000-027-0-000	28 40
Correctional Managment Institute of Texas Fund ($ 50)		CCP Art. 102 075		1100-207-20-000-029-0-000	1 50
Indigent legal Services Fee-JP ($6)	129 130	Govt. Code Sec. 101.141(2) (B)		1100-207-20-000-004-0-000	774 00
State Traffic Fee- Subtitle C ($30)		TRC Sec 542 4031		1100-207-20-000-035-0-000	13,560 02
Jury Service Fee ($4)		C C P Art. 102 0045		1100-207-20-000-053-0-000	3273.15 -
Support of Judiciary Fund ($5 40)		LGC 133 105		1100-207-20-000-054-0-000	4,538 35
Birth Certificate Fee ($1.80)	0	HSC 191 022(f)		1100-207-20-000-039-0-000	-
Defensive Driving Record Fee ($12)		C C P. Art. 45 0511 (c-1)		1100-207-20-000-057-0-000	-
Indigent Defense Representation Fund ($2)		LGC 133 107 GC 102 023		1100-207-20-000-059-0-000	1,674 58
Moving Violation Fee ($0 10)		C C P. Art. 102 022/GC		1100-207-20-000-061-0-000	65 42
Safety Seat Violation Fee ($0 15)		TRC 545 412 (b-1)		1100-207-20-000-062-0-000	-
Failure to Appear ($20)		TRC 706 006/TRC 706 007(d)(2)		1100-207-20-000-066-0-000	1,241.43 -
Electronic Filing Fee - Civil ($10)		GC 191 1411/GC 51 851		1100-207-20-000-070-0-000	1,290 00
Truancy Prevention and Diversion Fund ($1)		C C P Art. 102 015		1100-207-20-000-073-0-000	775 01
Texas Home Visiting Program Contribution ($5)		HSC 191 0048/LGC 118 015 (c)		1100-207-20-000-074-0-000	-
ARREST/WARRANT FEES: STATE		C C P. Art. 102 011			
DPS (____$3, ____$5, ____$35, ____$50)				1100-207-20-000-019-0-000	4,484 93
TABC (____$3, ____$5, ____$35, ____$50)				1100-207-20-000-020-0-000	-
PKWL (____$3, ____$5, ____$35, ____$50)				1100-207-20-000-021-0-000	5 00
ARREST/WARRANT/SERVICE FEES: COUNTY		LGC 118 131			
Sheriff Fees:				1100-342-10-060-001-0-000	310.00 110 00
Constable Fees:					
Precinct #1				1100-342-10-291-000-0-000	-
Precinct #2				1100-342-10-292-000-0-000	75.00
Precinct #3				1100-342-10-293-000-0-000	9,379.08 8,370 00
Precinct #4				1100-342-10-294-000-0-000	-
Precinct #5				1100-342-10-295-000-0-000	-
District Attorney Fees				1100-341-10-060-007-0-000	-
Tax Assessor Fraud Investigators				1100-342-10-060-002-0-000	55.00 -5 00
School District Arrest Fee				1100-342-10-060-003-0-000	10 00
Fire Marshal Fee				1100-342-20-060-001-0-000	-
Due to Others Delinquent Fee			HSD - 202	1100-202-00-000-000-0-000	733.00 -
Warrant Fees/Out of County Service Fees DTO Law Enforcement Agencies		C C P. Art. 102 011 (a) 2 (A)		1100-207-30-000-003-0-000	-
Due to Others- Refund-Overpayments				1100-202-00-000-012-0-000	3.6.33 699 27
Due to Others				1100-202-00-000-012-0-000	10.20 248 30
Restitution				1100-202-00-000-012-0-000	-
Failure to Appear- OmniBase ($6)		TRC 706 006/TRC 706 007(d)(2)		1100-202-00-000-019-0-000	372.74 -
Justice Fees (Local Fees)				1100-341-10-060-001-0-000	3,325.00 3,325 00
Small Claims Court Filing Fee ($25)		LGC 118 121/118 122	-		
Debt Claim Fee (Justice Court Filing Fee) ($25)		LGC 118 121/118 122	3,225 00		
Landlord & Tenant Eviction Filing Fee (Forcible Entry & Detainer Court) ($25)		LGC 118 121/118 122	-		
Transcript Fees ($10)		LGC 118 121/118 123 (b)	-		
Abstract Fees ($5)		LGC 118 121/118 123 (c)	100.00		
Writ Filing Fee ($5)		LGC 118 121/118 123 (d)	30.00		
Issuing other Document ($1 1st pg, .25 for each addt'l pg)		LGC 118 121/118 123 (e)	-		
Certified Copies of Court Papers ($2 1st pg, .25 for each addt'l pg)		LGC 118 121	-		
Probable Cause Tow Hearing Fee ($20)		LGC 101.141 (a)4	-		
Birth Certificates ($22 each $9.20 local)		HSC 191 0045 (3)(d)		1100-341-10-060-001-0-000	-
Death Certificates ($20 each, each addt'l $3)		HSC 191 0045 (3)(d)		1100-341-10-060-001-0-000	C.R 8,032 61
Preservation of Vital Statistics Fee ($1 each)		HSC Sec 191 0045 (h)		1100-341-10-060-008-0-000	-
Jury Fees (Civil $22, Criminal $3)		Rules of Civil Proc., Rule 504.1(b)/ CCP 102 004		1100-341-10-060-006-0-000	0.00 3,373 15
				TOTAL AMOUNT DUE TO THE COUNTY TREASURER	$ 173,082.56 171,021 04

AUDITED BY THE HIDALGO COUNTY AUDITOR'S OFFICE
DATE: 04/04/17

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MAR 24 2017
Hidalgo County
Auditor's Office

THIS REPORT IS DUE IN THE OFFICE OF THE COUNTY AUDITOR BEFORE THE FIFTH (5TH) DAY OF THE FOLLOWING MONTH (LGC § 113 001)

Justice of the Peace Marcos Ochoa
Schedule of Adjustments
For the Month Ended February 28, 2017

Receipt Number	Case Number	Party	Date	Offense	Offense Date	CCC	CPS	EPSH	CP	CMH	CO	FAC	CREEC	CSTA	DEI	DPS	DPSJ	FA	GR	IDSP	ICD	ICPI	ICCF	PSJ	LEOSE	LTF	MVI	OSMIC	OSMIS	OSMIV	SCDI	SHC	SHS	SO	STF	SVSO	TP	TPDC	TPDS	TPFC	WAR	WFCDPS	WFDPS	WPREC	WSSC	Total
Based on Offense Type, ETF should have been assessed.																																														
JP32 2017 01657	497 08	MO	GARZA, MARIA E	SOC	2/28/2017				5		25 00			15	7210	5			2 5	-	-	-	1	-	-	3 5	-	-	-	-	-	20	-	-	-	-	-	-	-	-	3	50	0	0	0	0	169 00
JP32 2017 01054	112 265	MO	MONTALVO, OLIVIA		2/14/2017	Driving without					50 00				65 70					-	-	-	-	-	-	-	-	-	-	20		-	-	-	-	25	-	-	-	50	-	284 70
JP32 2017 00820	198 03	MO	RIVERO, MARIO		2/6/2017	No Safety Belt	12	1			25 00			15	81 25	5		5		-	0 25	1	-	-	-	-	-				20	-	-	-			-	-	-	1	50	-	-	-	-	187 53
Based on Offense Type, ICPI should have been assessed.																																													
JP32 2017 01736	497 08	197	SALINAS, LUIS ENRIQUE		2/28/2017	Exp Alter Vehicle				5		60 00			35		5		2 5	-	-	-	-			3 5	2					20									1		0	0	-	50	166 00
Based on Offense Type, CP should have been assessed.																																													
JP32 2017 01740	497 08	198	SALINAS, LUIS ENRIQUE		2/28/2017	Exhaust & Muffler					200 00			15	75 00				2 5	-	-	-	1			3 5	4					20				5	-				1		0	0	-	0	427 50
Based on Offense Type, FP, EH should have been assessed, WFDPS has been under assessed																																													
JP32 2017 01397	198 17	MO	HERNANDEZ, JESSICA		2/21/2017	No Liability	10/19/1998	17	1			175 00			15			5			0 25	1									20												5 00	-	-	241 25
Based on Disposition Date, EP should have been assessed.																																													
JP32 2017 01811	198 05	129	VASQUEZ, ROSELIRIS		2/23/2017	Disregard Stop	5/15/1998	17	1			26 00			15	41 25	5		5			0 25	1				2					20									3		50				171 50
JP32 2017 01616	199 52	MO	DE LOS REYES, NADIEN		2/27/2017	No Safety Belt	8/14/1999	17	1			40 00			15	61 25	5		5			0 25	1				2					20									3			50			222 50
JP32 2017 01575	198 12	MO	RODRIGUEZ, PEDRO		2/27/2017	Disregard Red Li	11/27/1998	17	1			60 00			15	81 25	5		5			0 25	2				2					20									3		50				236 50
JP32 2017 01550	101 21	MO	OCHOA, CRUZ ENRIQUE		2/27/2017	No DL		17	1			133 50			15		5		5			0 25	2				2					20									3		50				325 99
JP32 2017 01551	101 21	MO	OCHOA, CRUZ ENRIQUE		2/27/2017	Speeding (Exc Pl	7/11/2001	17	1			86 00			15		5		5			0 25	2				2					20									3		50				244 75
JP32 2017 01018	101 21	MO	GARCIA, OSCAR JAVIER		2/13/2017	Speeding (Exc Pl	7/12/2001	17	1			96 00			15		5		5			0 25	2				2					20									3		50				283 75
JP32 2017 00873	103 06	MO	MARTINEZ, HUGO		2/7/2017	No Liability	2/23/2001	17	1		0 5	350 00			15		5		5			0 50	2	4			2					20									3		50				616 20
Based on Disposition Date, FP, EH should have been assessed																																													
JP32 2017 01278	198 14	596	SALAZAR, MARITZA		2/21/2017	No Liability	8/15/1998	17	1			60 00			15		5		5			0 25	1									20												50			190 13
Based on Offense Type, SVSO should be split correctly																																													
JP32 2017 01639	111 25	MO	RAMIREZ, ARMANDO		2/27/2017	Safety Belt - 17	2/28/2011	43	1	1						45 00	5				2			4	4		2	0 1	4	20	6	20	0 6	5 4		30	12 50				1					211 40
Based on Offense Type, SFVI should have been assessed.																																													
JP32 2017 00910	103 02	MO	FUN, MARILYN		2/8/2017	Unrestrained Ch	1/1/2011	43	1	1			50 00			81 00	5				2			4	4		2					20	0 6	5 4		30	50 00				1		50				351 00
JP32 2017 01468	TR17	1069	134	SOLORIO, RICARDO	2/24/2017	Expired/Invalid	2/ /2017	43	1	1		5									2			4	4		2						0 6	5 4					1	1					134 90
An event needs to be entered for the refund, Adjust charges to reflect overpayment, balance should be zero.																																													
JP32 2017 01511	DEG	245	EU	AVALOS, MARTHA H	2/24/2017	Safety Seat Syst	8/12/2016	43	1	1			32 50	12 5	0 6			5			2			4	4		2	0 1				20	0 6	5 4		30					1	1	1				144 90
Based on Offense Type, IPDS should be split correctly with IPDC.																																													
JP32 2017 01367	114	1658	MO	ALVIS, RIGOBERTO		2/23/2017	Safety Seat Syst	7/26/2014	43	1	1			12 50				5			2			4	4		2	0 1	4	20	6	20	0 6	5 4		30	12 50									177 10
JP32 2017 01646	114	1818	MO	ALMANZA, ALBERTO		2/28/2017	Safety Seat Syst	7/27/2014	43	1	1			12 50				5			2			4	4		2	0 1	4	20	6	20	0 6	5 4		30	12 50				2					177 10
JP32 2017 01418	114	1541	MO	TOVAR, SONIA GARCIA		2/21/2017	Speeding (Exc Pl	7/13/2014	43	1	1							5			2			4	4		2	0 1	4	20	6	20	0 6	5 4		30					2	1					152 10
JP32 2017	UP13	114	1703	MO	GARZA, EDWIN FREEN		2/8/2017	Driving While Li	2/30/2014	43	1	1			131 00			5			2			4	4		2	0 1	4	20	6	20	0 6	5 4							2			50			300 00
JP32 2017 01395	138	1540	MO	PENA, JAIME		2/24/2017	No DL (Never Ob	2/13/2014	43	1	1			46 00				5			2			4	4		2	0 1				20	0 6	5 4							2						159 10
Based on Appear by date, SCDI should have been assessed.																																													
JP32 2017 01174	TR17	1343	112	SANCHEZ, REINALDO		2/17/2017	Speeding >10%	1/19/2016	43	1	1			46 00				5			2			4	4		2	0 1					0 6	5 4		30					1	1	1				148 10

JUSTICE OF THE PEACE
MONTHLY FINES AND FEES COLLECTED
FOR THE MONTH OF: March-17

PBC

Judge: Marcos Ochoa
Precinct No. 3 Place No. 2

City: MISSION, TX
Hidalgo County, Texas

Part I: RECAP OF AMOUNT PAYABLE TO THE COUNTY TREASURER

TOTAL CASH COLLECTED	(Receipts #s)	1761 ~~-0.00~~	THRU JP32-2017-02908	$ 197,168.21
Sheriff's "D" Report	(Receipt #s)		THRU	

LESS:	COST ON DEPOSIT	-
ADD:	COST ON DEPOSIT LIQUIDATED	-
	AMOUNT OWED TO COUNTY (Should Match Amt in Part III)	$ 197,168.21
Less:	Total amount of remittances to County Treasurer (From Part II)	$200,970.56
	Total funds due to County Treasurer (Overtransfer Made to Co Treas.)	(3,802.35) ~~197,168.21~~

Part II: REMITTANCES MADE TO THE COUNTY TREASURER

DESCRIPTION	AMOUNT	COMMENT
Total Collections for the Month (See Schedule of Receipts & Deposits)	$ 197,168.21	
Add: Previous Month's Bond Overtransfer	3,802.35	
Add: HCSO Monthly "D" Collections Report	$0.00	
Total Remittances Made to County Treasurer	$200,970.56	

RECEIVED
APR 17 2017
Hidalgo County
Auditor's Office

PREPARED BY: _____ DATE PREPARED: 4-7-17

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

AUDITED BY: THE HIDALGO
COUNTY AUDITOR'S OFFICE
DATE: 4/20/17

Marcos Ochoa — JUSTICE OF THE PEACE — 4-7-17 DATE

THIS REPORT IS DUE IN THE OFFICE OF THE COUNTY AUDITOR BEFORE THE FIFTH (5TH) DAY OF THE FOLLOWING MONTH (LGC § 114.001)

JUSTICE OF THE PEACE
MONTHLY FINES AND FEES COLLECTED
FOR THE MONTH OF: March-17

Judge: Marcos Ochoa
Precinct No. 3 Place No. 2

City: MISSION, TX
Hidalgo County, Texas

Part III: SUMMARY OF COLLECTIONS PAYABLE TO THE COUNTY TREASURER

Name of Fine, Fee, Court Cost	# Issued/ Filed	Statute Reference	Detail of Amt Collected	GL Acct No	Amt Collected
FINES:					
County Fines (Local Fine)		LGC 113.004, PC 12.23		1200-331-10-066-000-0-000	$ 72,816.19
Texas Parks & Wildlife 85% Fine (State Fine)		TPWC 12.107		1100-207-20-000-012-0-000	127.50
No Safety Belt 50% Fine (State Fine)		TRC 545.412, 545.413 (j)		1100-207-20-000-028-0-000	900.00
Gross Weight 50% Fine (State Fine)		TRC Sec 621.506 (g)		1100-207-20-000-013-0-000	-
School District 50% Fines		Educ. Code § 25.093 (d) 1 (A)		1100-207-30-000-009-0-000	50.00 ~~1,350.00~~
LOCAL COURT COSTS AND FEES:					
Courthouse Security Adm. Fee($3)		C.C.P. Art. 102.017 (b)		1241-341-10-060-001-0-000	2,889.25
Courthouse Security Fund JP ($1)		C.C.P. Art. 102.017		1245-341-10-066-000-0-000	940.08
Justice Court Technology Fund ($4)		C.C.P. Art. 102.0173		1242-341-10-060-000-0-000	3,804.33
Time Payment - @40% OF $25.00 ($10.00)		LGC 133.103 (a)		1100-341-10-060-001-0-000	40.00 -
Time Payment - @ 10% of $25.00 ($2.50)		LGC 133.103 (c)		1100-341-10-060-002-0-000	10.00 -
Administrative Local Transaction Fee ($2)		C.C.P. Art. 102.072		1100-341-10-060-003-0-000	1,922.00
Motor Vehicle Adm. Fee ($10-$20) (Dismissed Fee for Exp. Ltr., Exp Insp Cert., Exp Mv Reg.)		TRC Sec 548.605, 521.026 502.407		1100-341-10-060-004-0-000	160.00
Special Fees				1100-341-10-066-000-0-000	1,426.40
Deferred Disposition		C.C.P. Art. 45.051	1,416.40		
Administrative Fee - "Drivers Safety Course" ($10)		C.C.P. Art. 45.0511(f)	10.00		
Support of Judiciary Fund ($ 60)		LGC 133.105		1100-341-10-060-009-0-000	563.45
Traffic Fee ($3)		T.R.C. 542.403		1100-341-10-066-000-0-000	1,599.00
Child Safety ($20-$25)		C.C.P. Art. 102.014 (e)		1100-341-10-060-011-0-000	590.00
Failure to Appear ($4)		TRC 706.006/TRC 706.007(3)(2)		1100-341-10-060-012-0-000	260.00 -
Scofflaw Fee ($20)		TRC 502.0176(a)		1100-341-10-140-049-0-000	9,126.67
Truancy Prevention and Diversion Fund ($1)		C.C.P. Art. 102.015		1100-341-10-060-013-0-000	849.00
STATE COURT COSTS AND FEES:					
Criminal Justice Planning Fund C.C.P. ($5)		C.C.P. Art. 102.051		1100-207-20-000-003-0-000	10.00
State General Revenue Fund ($2.50)		C.C.P. Art. 102.015		1100-207-20-000-010-0-000	5.00
Law Enforcement Education Fund (____$1,____$1.50,____$3.50)		Govt. Code Sec. 415.002		1100-207-20-000-011-0-000	7.00
Operators and Chauffeurs License Fund ($75)		T.R.C. 601.192		1100-207-20-000-031-0-000	75.00
Time Payment - @50% OF $25.00 ($12.50)		LGC 133.103 (b)		1100-207-20-000-005-0-000	50.00
Juvenile Crime and Delinquency Fund (____$.25, ____$.50)		C.C.P. Art. 102.075(m)		1100-207-20-000-007-0-000	4.00
Comprehensive Rehabilitation Fund ($5)		C.C.P. Art. 102.082		1100-207-20-000-008-0-000	-
Fugitive Apprehension Fund ($5)		C.C.P. Art. 102.019 (a) 2		1100-207-20-000-009-0-000	70.00
Consolidated Court Costs Fund ($17)		CCP 102.075 (a) 3. LGC 133.102		1100-207-20-000-015-0-000	38,161.34
Compensation Victims Of Crime Fund (____$3, ____$5, ____$15, ____$35)		C.C.P. Art. 56.55 (2) & (3)		1100-207-20-000-017-0-000	240.00
Judicial & Court Personnel Training Fund (____$1, ____$2)		Govt. Code Sec. 56.001 (b)		1100-207-20-000-027-0-000	23.00
Correctional Managment Institute of Texas Fund ($.50)	4	CCP Art. 102.075		1100-207-20-000-029-0-000	1.00
Indigent legal Services Fee-JP ($6)	123	Govt. Code Sec. 101.141(2) (B)		1100-207-20-000-004-0-000	738.00
State Traffic Fee- Subtitle C ($30)		TRC Sec 542.4031		1100-207-20-000-035-0-000	15,750.00
Jury Service Fee ($4)		C.C.P. Art. 102.0045		1100-207-20-000-053-0-000	3,764.33
Support of Judiciary Fund ($5.40)		LGC 133.105		1100-207-20-000-054-0-000	5,043.05
Birth Certificate Fee ($1.80)	0	HSC 191.022(f)		1100-207-20-000-039-0-000	-
Defensive Driving Record Fee ($12)		C.C.P. Art. 45.0511 (j-1)		1100-207-20-000-057-0-000	-
Indigent Defense Representation Fund ($2)		LGC 133.107 GC 102.023		1100-207-20-000-059-0-000	1,850.17
Moving Violation Fee ($3.10)		C.C.P. Art. 102.022 GC		1100-207-20-000-061-0-000	73.11
Safety Seat Violation Fee ($0.15)		TRC 545.412(b-1)		1100-207-20-000-062-0-000	0.15
Failure to Appear ($20)		TRC 706.006/TRC 706.007(3)(2)		1100-207-20-000-066-0-000	1,350.00 -
Electronic Filing Fee - Civil ($10)		GC 101.1411 GC 51.851		1100-207-20-000-070-0-000	1,220.00
Truancy Prevention and Diversion Fund ($1)		C.C.P. Art. 102.015		1100-207-20-000-073-0-000	855.00
Texas Home Visiting Program Contribution ($5)		HSC 191.0045(f) GC 51.851 C.C.P. Art. 102.031		1100-207-20-000-074-0-000	-
ARREST/WARRANT FEES: STATE					
DPS (____$3,____$5,____$35,____$50)				1100-207-20-000-019-0-000	4,890.47 ~~4,945.47~~
TABC (____$3,____$5,____$35,____$50)				1100-207-20-000-020-0-000	0.00 ~~10.00~~
PKWL. (____$3,____$5,____$35,____$50)				1100-207-20-000-021-0-000	10.00
ARREST/WARRANT/SERVICE FEES: COUNTY		LGC 118.131			
Sheriff Fees:				1100-342-10-060-001-0-000	180.00
Constable Fees:					
Precinct #1				1100-342-10-291-000-0-000	75.00 -
Precinct #2				1100-342-10-292-000-0-000	225.00 ~~75.00~~
Precinct #3				1100-342-10-293-000-0-000	11,209.17 ~~11,134.17~~
Precinct #4				1100-342-10-294-000-0-000	-
Precinct #5				1100-342-10-295-000-0-000	-
District Attorney Fees				1100-341-10-060-017-0-000	-
Tax Assessor Fraud Investigators				1100-342-10-060-002-0-000	5.00
School District Arrest Fee				1100-342-10-060-003-0-000	5.00
Fire Marshal Fee				1100-342-20-060-001-0-000	-
Due to Others Delinquent Fees				100-207-10-000-004-0-000	9,541.60
Warrant Fees Out of County Service Fees DTO Law Enforcement Agencies		C.C.P. Art. 102.011 (a)2 (A)		1100-207-30-000-003-0-000	-
Due to Others- Refund-Overpayments				1100-202-00-000-012-0-000	239.00 ~~649.00~~
Due to Others				1100-202-00-000-012-0-000	0.00 ~~340.00~~
Restitution				1100-202-00-000-012-0-000	-
Failure to Appear- OmniBase ($6)		TRC 706.006/TRC 706.007(3)(2)		1100-202-00-000-019-0-000	390.00 -
Justice Fees (Local Fees)				1100-341-10-060-001-0-000	3,105.00
Small Claims Court Filing Fee ($25)		LGC 118.121/118.122	-		
Debt Claim Fee (Justice Court Filing Fee) ($25)		LGC 118.121/118.122	3,050.00		
Landlord & Tenant Eviction Filing Fee (Forcible Entry & Detainer Court) ($25)		LGC 118.121/118.122	-		
Transcript Fees ($10)		LGC 118.121/118.123 (b)	-		
Abstract Fees ($5)		LGC 118.121/118.123 (c)	15.00		
Writ Filing Fee ($5)		LGC 118.121/118.123 (d)	40.00		
Issuing other Document ($1 1st pg, .25 for each addl pg)		LGC 118.121/118.123 (e)	-		
Certified Copies of Court Papers ($2 1st pg, .25 for each addl pg)		LGC 118.121	-		
Probable Cause Tow Hearing Fee ($20)		LGC 101.141 (a)4	-		
Birth Certificates ($22 each $9.20 local)		HSC 191.0045 (3)(d)		1100-341-10-060-001-0-000	-
Death Certificates ($20 each, each addt'l $3)		HSC 191.0045 (3)(d)		1100-341-10-060-001-0-000	0.00 ~~9,541.60~~
Preservation of Vital Statistics Fee ($1 each)		HSC Sec 191.0045 (h)		1100-341-10-060-008-0-000	-
Jury Fees (Civil $22, Criminal $3)		Rules of Civil Proc., Rule 504.1(b) CCP 102.004		1100-341-10-060-006-0-000	-
				TOTAL AMOUNT DUE TO THE COUNTY TREASURER:	$ 197,163.21 ~~197,118.21~~

AUDITED BY: THE HIDALGO COUNTY AUDITOR'S OFFICE
DATE: 4/27/17

RECEIVED
APR 17 2017
Hidalgo County
Auditor's Office

THIS REPORT IS DUE IN THE OFFICE OF THE COUNTY AUDITOR BEFORE THE FIFTH (5TH) DAY OF THE FOLLOWING MONTH (LGC § 114.001)
COUNTY AUDITOR'S FORM RE-JP-004 REVISED 11-2014

Justice of the Peace Marcos Ochoa
Schedule of Adjustments
For the Month Ended March 31, 2017

Receipt Number	Case Number	Party	Offense	Offns Date	WRNT	CC	CPS	CHSP	CIP	CD	COMPTF	DM	RELEASE	CNCL	DLL	DPS	DPSR	FA	GR	IDAF	ICD	ICPS	ICSC	ISP	ILOSE	ETJ	MVT	OCC	WARR	WSUP	SUMP	SCAN	SHR	SIRS	SO	SRF	SVSO	TP	TPSR	TPSP	UTIL	WARRJTCDPS	WTDPSTRIEF	Total
Based on disposition date, TP should have been assessed.																																												
JP32 2017 02435	197 07 751	GONZALEZ, NOI	Operate Uninspected Motor Veh	7/5/1917					5	50.0					15		41.20	5			2.5			1			1.5	2						20											50		174.20
JP32 2017 02438	197 07 752	GONZALEZ, NOI	No Liability Insurance	7/5/1917					5	175.0					15		106.20	5			2.5			1			1.5	2		25				20											50		460.20
JP32 2017 02396	199 4032MO	GAMBOA, RENE OCHOA	Speeding (PSL) 6//45	7/12/1999		17	1			68.0					15			5		5			0.25	1			2						20										1		50		189.25
JP32 2017 02546	113 6497MO	HERRERA, HAYDEE A	Lapsed LP	10/2/2013		40	1	1		142.0							80.20	5				2			4	4		2						20	0.60	5.40										50	349.20
LIT $2 should have been assessed.																																												
JP32 2017 02768	1999 0867 MO	MONTALVO, ALLISON	Peace Bond Application	11/16/1999		17	1				5				15					5			0.25	1									20										1				39.25
JP32 2017 02434	196 2024MO	GARCIA, NORMA I	No Liability Insurance	11/12/1998		17	1			175.0					15			5		5			0.25	1									20										1			55	296.25
JP32 2017 02405	198 2025MO	GARCIA, NORMA I	Operate Unregistered Motor Veh	11/12/1998		17	1			110					15			5		5			0.25	1									20										1			35	184.25
Based on disposition date, TP should have been assessed. In addition, LIT $2 should have been assessed.																																												
JP32 2017 02635	199 AA2JMO	GONZALEZ, DIANA GR	Speeding (PSL) 6//55	7//1999		17	1								15		27.50	5		5			0.25	1									20										1				127.25
JP32 2017 02289	198 1563MO	ZAPATA, RICARDO LUIS (Unde)		10/11/1998	5	17	1			80.0					15		41.88			5			0.25	1									20										1		50		190.13
JP32 2017 02290	198 1565MO	ZAPATA, RICARDO LUIS	No Liability Insurance	10/11/1998	5	17	1			175.0					15		87.16			5			0.25	1									20										1		50		328.41
Based on disposition date, TP should have been assessed. In addition, ICPS $2 should have been assessed.																																												
JP32 2017 02512	199 5513MO	GARCIA, NEW OCHOA	Speeding (PSL) [illegible]	8/31/1999		17	1			56.0					15		53.44	5		5			0.25	1			2						20										1		50		233.23
Based on offense type, SJH should not have been assessed. LIT $2 should have been assessed.																																												
JP32 2017 02768	1999 0867 MO	MONTALVO, ALLISON	Peace Bond Application	11/16/1999		17	1				5				15					5			0.25	1									20										1				80.25
Based on disposition date, TP should not have been assessed.																																												
JP32 2017 02635	101 2025MO	HUANG, ORSA	Speeding (PSL) 47/30	7/5/2001		17	1			51.0					15					5			0.25	1			2						20				5			25			1				148.25
Based on offense type, CSS and MVI should not have been assessed.																																												
JP32 2017 02348	111 2567MO	DIXON, CHRYSTIA	Allow Child Ride Not Secured	4/11/2011		43	1	1		12.5			0.15		58.58	5				2			4	4		2	0.10						20	0.60	5.40		43	12.5					1			50	251.83
Based on offense type, MVI should not have been assessed.																																												
JP32 2017 01852	1817 1120 132	GARZA, GERARDO ALFA	Safety Belt, Child Ut Req	1/31/2017		43	1	1		12.5		3.75						5				2			4	4		2	0.10																		127.10
JP32 2017 02261	112 0431MO	VAZQUEZ, LUCIA	No Safety Belt	4/11/2011		43	1	1		50.0					7.01	5				2			4	4		2	0.10		4	20	6	20	0.60	5.40		43						1	1	1		50	125.11
JP32 2017 02139	111 1514MO	DELGADO, URBALDO	Seat Belt Violation	4/19/2013		43	1	1		50.0					10.57	5				2			4	4		2	0.10					20	0.60	5.40		43						1			50	150.87
Based on appear by date, SCSF should have been assessed.																																												
JP32 2017 02280	1817 1026 132	MORRIS III, SPADY	Safety Seat Sys, Child Pass < 8	5/11/2016		43	1	1		12.5		3.75						5				2			4	4		2	0.10																		127.10
Based on offense type, TPDS $1 and TPDC $1 should have been split correctly.																																												
JP32 2017 02535	114 1258MO	SALINAS, ISMAEL	Fail to Control Speed	2/10/2014		43	1	1		100.0						5				2			4	4		2	0.10		4	20	6	20	0.60	5.40		43						2	4				255.20
JP32 2017 02376	114 0778MO	RODRIGUEZ, FELIPA	Driving Wide to Invalid	1/21/2014		43	1	1		42.5						5				2			4	4		2	0.10					20	0.60	5.40		43						2				154.00
JP32 2017 02581	114 1258MO	SALINAS, ISMAEL	Fail to Maintain Financial Resp	2/10/2014		43	1	1		175.0						5				2			4	4		2			4	20	6	20	0.60	5.40		43						2				298.00
Please enter disposition date.																																												
JP32 2017 02190	1817 1048 132	MORALES, DAVID N	Speeding	2/4/2017		43	1	1		56.0								5				2			4	4		2	0.10					0.60	5.40		43						1	1	1			118.10
JP32 2017 02747	1817 1648 132	QUIROZ, ALAZIMAR L	Speeding	1/11/2017		43	1	1		56.0								5				2			4	4		2	0.10					0.60	5.40		43						1	1	1			156.10
JP32 2017 02838	1817 0915 132	HERRERA, LAURA CHAV	No Dl (Unde)	1/7/2017		43	1	1		65.0								5				2			4	4		2	0.10					0.60	5.40		43						1	1	1			165.00
JP32 2017 02217	1817 1961 132	MEDRANO, ARACELI	No Dl (Unde)	1/21/2017		43	1	1		65.0								5				2			4	4		2	0.10					0.60	5.40		43						1	1				165.00
JP32 2017 02375	114 1610MO	ZAPATA, VINCENT	Speeding	1/11/2011		41	1	1		46.0					72.84	5				2			4	4		2	0.10					20	0.60	5.40		41						1			50	406.93
Please scan Motion/Order to Dismiss.																																												
JP32 2017 02389	1817 0904 MO	HERNANDEZ, MARIA H	Speeding			41	1	1		500.0					331.50					2			4	4		2							0.60	5.40	5											849.10
Did the open container or alcohol belong to driver or passenger? Please assess correct box if driver.																																												
JP32 2017 01942	1811 1858MO	ZAMARRIPA, ROSA A	Open Container of Alcohol	11/4/2011		40	1	1		500.0					262.10	5				2			4	4		2			4	20	6	20	0.60	5.40										50	862.10
Based on offense type, MVI should not be assessed. The account should not have a negative Insurance Balance record, so card Overpayment date will be re-headed.																																												
JP32 2017 01942	112 0128MO	ROMERO, HUMBERTO	No Safety Belt	12/5/2012	-	40	1	1		50.0			0.12		60.01	5				2			4	4		2	0.10		4	20	6	20	0.60	5.40		40						1				260.23
Based on disposition type, convictions and fees should not have been assessed. SCDF $20 should have been assessed. In addition, please see Motion/Order to Dismiss.																																												
JP32 2017 02543	113 6489MO	HERRERA, HAYDEE A	No Dl (Unde)	10/27/2016		41	0.25	0.05							0.75	0.42				0.17			0.11	0.15		2	0.01						10.7	0.05	0.05										0.33	20.00

Justice of the Peace Marcos Ochoa
Precinct 3, Place 2
Schedule of Bonds on Deposit
As of March 31, 2017

Year	Receipt Date	Receipt No.	Docket No.	Bond Amount
2015				
	9/10/2015	JP32-2015-00790	T10-5062MO	49.00
	9/10/2015	JP32-2015-00791	CR12-0118MO	417.00
	9/10/2015	JP32-2015-00792	T12-0778MO	49.00
	9/10/2015	JP32-2015-00794	T12-0719MO	49.00
	9/10/2015	JP32-2015-00795	T12-3863MO	15.90
	9/10/2015	JP32-2015-00796	T12-3889MO	20.00
	9/10/2015	JP32-2015-00797	T12-3864MO	49.00
	9/10/2015	JP32-2015-00798	T05-4273MO	58.00
	9/10/2015	JP32-2015-00799	—	135.10
	9/10/2015	JP32-2015-00800	—	244.00
	9/10/2015	JP32-2015-00801	—	202.15
	9/10/2015	JP32-2015-00802	—	155.10
	9/10/2015	JP32-2015-00803	T08-4691MO	167.00
	9/10/2015	JP32-2015-00804	MAG15-0087-J31	200.00
	9/10/2015	JP32-2015-00805	MAG15-0004-J32	167.00
	9/10/2015	JP32-2015-00806	MAG15-0020-J32	100.00
	9/10/2015	JP32-2015-00807	—	167.00
	12/11/2015	JP32-2015-02357	CRNT15-0077-J32	169.00
	12/11/2015	JP32-2015-02359	CRNT15-0078-J32	169.00
	12/11/2015	JP32-2015-02360	CRNT15-0079-J32	169.00
	12/11/2015	JP32-2015-02362	CRNT15-0080-J32	269.00
	12/11/2015	JP32-2015-02356	TR15-2485-J32	5.10
	12/11/2015	JP32-2015-02364	TR15-2488-J32	44.00
2016				
	10/20/2016	JP32-2016-07529	TR16-9466-J32	0.90
	11/8/2016	JP32-2016-07914	CRNT16-0204-J32	129.00
			Sub-total	3,199.25

August 2015 jail payments that have been posted as bonds that have not been corrected as fines and fees ($603.10) 603.10

Total 3,802.35

EXHIBIT B

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 28, 2017

The Honorable Charlie Espinoza
Hidalgo County Justice of the Peace Pct. 4, Pl. 1
212 N. 12th Avenue
Edinburg, Texas 78541

Ref: Review of *Monthly Fines and Fees Report* and Supporting Documentation
For the months of January 2017 through March 2017

Dear Judge Espinoza:

We have conducted a limited scope review of the *Monthly Fines and Fees Report* (*Monthly Report*) and supporting documentation for the months of January 2017 through March 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 fines, fees, and court costs collected were properly accounted and reported.

Scope:
The scope of our review was limited to collections reported by your office on the *Monthly Report* for the months of January 2017 through 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 fines, fees, and court cost statutes, the *Monthly Report*, and fee schedules. The following procedures were performed:

- Reviewed the submittal date of the *Monthly Report* to the County Auditor's Office to determine if the report and supporting documentation were received within 5 days after the last day of the month pursuant to Local Government Code §114.001 (b).
- Verified the signature on the *Monthly Report* to ensure that the report was signed by an authorized signatory as documented on the "Authorized Signatories Form."
- Verified the mathematical accuracy of the *Monthly Report* by footing and cross-footing the report.
- Reviewed 100% of receipts with an offense date prior to December 31, 2007 and 10% of randomly selected receipts with an offense date of January 1, 2008 and after to determine if fines, fees, and court costs were allocated and reported in the proper amounts and verified whether any adjustments were made.
- Verified that procedures for voided receipts were properly followed.

- Verified that collections per the *Monthly Report* agreed to: 1.) total receipts issued per *Odyssey's* Receipt Journal Report, 2.) total collections per *Odyssey's* Fee Distribution Reports, 3.) total deposits made with the County Treasurer, and 4.) total deposits posted to *alio's* Undistributed Receipts general ledger account.
- Selected all cases in which defendants satisfied outstanding fines, fees, and court costs by making cash payments and serving time at the Hidalgo County jail and randomly selected cases in which defendants satisfied outstanding fines, fees, and court costs by serving time in the Hidalgo County jail to determine if: 1.) the warrant was recalled; 2.) the cash payment and/or jail time credit was applied to the case; 3.) the case was closed; and 4.) the Sheriff's "Discharge" receipt number was referenced on the case.
- Verified the sequence of receipts per the *Monthly Report* agreed to *Odyssey's* Receipt Journal Report. In addition, verified that receipts followed sequential order.
- Compared the Hamer Enterprises Credit Card Payment Reports to *Odyssey's* Daily Balance Report and *alio's* Undistributed Receipts general ledger account to ensure all credit card transactions were timely receipted by the Justice of the Peace and County Treasurer's Office.
- Reviewed *Cashier's Daily Close-Out Reports* (Close-Out Reports) and County Treasurer receipts to determine if fees collected were properly accounted and deposited with the County Treasurer on a daily basis.
- Reviewed receipts issued, Close-Out Reports, *Schedule of Receipts and Deposits* form, mail logs, Office of Court Administration's "*Official Justice of the Peace Monthly Report*" (OCA Report), and the *Monthly Report*, among other reports, to verify proper completion.
- Verified if cash bonds posted by the defendants who failed to appear before the Justice of the Peace were forfeited (liquidated) by the 10th workday following the date of release from jail.

Conclusion:
Total collections for the months of January 2017 through March 2017 were $128,639.68; $159,825.34; and $194,468.96, respectively. Based on the results of our review, we have concluded that fines, fees, and court costs were generally properly accounted and reported; however, the system of internal controls for the accounting and reporting of fines, fees, and court costs requires improvement as noted in the following observations.

Observation No. 1:
We reviewed a sample of receipts issued during the months of January 2017 through March 2017 (100% of receipts with an offense date of December 31, 2007 and prior and 10% of receipts with an offense date of January 1, 2008 and after) to determine if fines, fees, and court costs collected were properly allocated and reported.

The results of our review revealed that 25 receipts (January-11; February-7; March-7) contained errors in the allocation of fines, fees, and court costs. The Justice of the Peace staff was made aware of the required adjustments (see Exhibit A); however, the adjustments have not been completed. In addition, adjustments for the months of October 2015 (1); February 2016 (6); June 2016 (2); August 2016 (1); September (4); November 2016 (5); and December 2016 (2) are still pending to be completed. According to staff, attempts to check the fines, fees, and court costs prior to taking in a payment are being made and will continue to be made.

There are numerous statutes that require Justices of the Peace to charge various fines, fees, and court costs for certain services and offenses. Fines, fees, and court costs must be allocated pursuant to State statutes and/or Commissioners Court approval. In addition, the County Auditor's Office requires that adjustments be made within three days of receiving them.

The County may be held liable to the State for failure to properly allocate and report fines, fees, and court costs.

Recommendation:
Management should ensure that all pending adjustments are completed. In addition, management should ensure that fines, fees, and court costs are properly allocated and reported. At a minimum, the following procedures should be implemented:

- Staff should be provided with training regarding the proper allocation of fines, fees, and court costs.
- Staff should review the allocation of fines, fees, and court costs before the official County receipt is issued.
- Access for setting up offense codes with the proper fines, fees, and court costs in *Odyssey* should be limited to staff with adequate knowledge of the applicable allocation.

- Staff should ensure that the proper fines, fees, and court costs allocation, offense date, and judgment date are entered when a case is setup in *Odyssey*.
- Staff should ensure that adjustments are entered into *Odyssey* within three days of receiving them.

Observation No. 2:
A mail log was not utilized to record mail-in payments. According to staff, since the mail is received and opened by the Justice of the Peace, staff does not have the ability to create a mail log. The Justice of the Peace subsequently distributes the mail-in payments to staff for receipting purposes.

The County Auditor's Office requires that mail be opened and listed on a daily mail log. The mail log should include the following information for each mail-in payment received: date received, the name of the payer, the amount of the remittance, the form of the remittance (e.g., cash or check), and, if applicable, the check number.

Failure to ensure mail-in payments are recorded on a mail log may result in the loss or misuse of County funds.

Recommendation:
Management should ensure that a daily mail log is maintained to record payments received through the mail. Please refer to the mail log section of the "Cash Handling Guidelines and Procedures" prescribed by the County Auditor's Office for the minimum procedures to be implemented for processing mail-in payments.

Observation No. 3:
Copies of the Office of Court Administration "Official Justice of the Peace Monthly Report" (OCA Report) for the months of February 2013, September 2013, May 2014, and September 2014 through March 2017 have not been filed with the County Auditor's Office. In addition, an incorrect copy of the OCA Report for the month of January 2014 was filed with the County Auditor's Office. According to the Justice of the Peace staff, copies of the OCA Reports cannot be generated due to programming errors in *Odyssey*; however, the assistance of the Information Technology Department has already been requested for generating the reports.

Local Government Code §112.002 (a) authorizes the county auditor to prescribe the system of accounting for the county. Local Government Code §112.002 (b) states that "the county auditor may adopt and enforce regulations, not inconsistent with law or with a rule adopted under Section 112.003, that the auditor considers necessary for the speedy and proper collecting, checking, and accounting of the revenues and other funds and fees that belong to the county or to a person for whom a district clerk, district attorney, county officer, or precinct officer has made a collection or for whose use or benefit the officer holds or has received funds." Pursuant to Local Government Code §112.002 (a) and (b), the County Auditor requires the submittal of properly completed reports (i.e., *Monthly Report*, copy of the OCA Report, *Schedule of Receipts and Deposits* form, Cash Disbursement Journal, etc.) for checking and properly accounting of funds collected by the Justice of the Peace Offices.

Failure to ensure that properly completed OCA Reports are filed with the County Auditor's Office may result in improper reporting to the State.

Recommendation:
Management should ensure that properly completed OCA Reports are filed with the County Auditor's Office within five days after the last day of each month. In addition, the assistance of the Information Technology Department should be requested until the problem has been resolved.

Observation No. 4:
We noted during our review that a $400.00 appeal bond received for docket number E12-09-880 on May 3, 2013 has not been forwarded to the County Clerk or refunded to the defendant. According to the notes in the County Clerk's docket, County Court-At-Law No. 4 issued a judgment nisi on June 9, 2014 on the case related to the appeal bond received on May 3, 2013. A judgment nisi is a judgment that is not final or absolute. A judgment nisi is an intermediate judgment which will become final unless a party appeals or formally requests the court to set it aside.

Code of Criminal Procedure Article 44.16 states, "If the defendant is not in custody, a notice of appeal shall have no effect until the required appeal bond has been given and approved. The appeal bond shall be given within ten days after the sentence of the court has been rendered." Code of Criminal Procedure Article 44.18 states, "In appeals from justice and corporation courts, all the original papers in the case, together with the appeal bond, if any, and together, with a certified transcript of all the proceedings had in the case before such

court shall be delivered without delay to the clerk of the court to which the appeal was taken, who shall file the same and docket the case."

Failure to ensure that court action is taken in a timely manner for cases in which an appeal bond was posted may result in the improper accounting of appeal bonds.

Recommendation:
Management should contact the County Clerk's Office to determine if the appeal bond needs to be forwarded to the County Clerk's Office or refunded to the defendant.

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

If you should have any questions or would like to schedule a meeting to discuss the above noted observations, please do not hesitate to contact Edgar Alan Escobedo, Internal Auditor I, at 318-2511 ext. 4655, Yvonne Torres, Revenue Audit Supervisor, at ext. 4642, Arcy B. Duran, CPA, Director of Audit, at ext. 4645 or me at ext. 4604.

Respectfully,

Ray Eufracio, CPA
County Auditor

Enclosures: Copies of *Monthly Report* and Exhibits

cc: Valde Guerra, County Executive Officer

JUSTICE OF THE PEACE
MONTHLY FINES AND FEES COLLECTED
FOR THE MONTH OF: January-17

PBC

Judge: CHARLIE ESPINOZA
Precinct No. 4 **Place No.** 1

City: EDINBURG, TX
Hidalgo County, Texas

Part I: RECAP OF AMOUNT PAYABLE TO THE COUNTY TREASURER

TOTAL CASH COLLECTED (Receipts #s) JP2017-00001-J41 THRU JP2017-01015-J41		$ 128,639.68
LESS: COST ON DEPOSIT		-
ADD: COST ON DEPOSIT LIQUIDATED		316.00
AMOUNT OWED TO COUNTY (Should Match Amt in Part III)		$ 128,955.68
Less: Total amount of remittances to County Treasurer (From Part II)	131,464.68	$ ~~128,639.68~~
Total funds due to County Treasurer (Overtransfer Made to Co Treas.)	(2509.00)	~~316.00~~

Part II: REMITTANCES MADE TO THE COUNTY TREASURER

DESCRIPTION	AMOUNT	RECEIPT NO.
Total Collections for the Month (See Schedule of Receipts & Deposits)	$ 128,639.68	
Add: Previous Month's Bond Overtransfer	551.60	
Add: HCSO Monthly "D" Collections Report July 2015	1274.00	
	131464.68	
Total Remittances Made to County Treasurer	$ ~~128,639.68~~	

PREPARED BY: _____ DATE: 2/6/17

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

HIDALGO COUNTY AUDITOR'S OFFICE
APPROVED BY: Fate 4/26/2017
DATE: _____

Charlie Espinoza — JUSTICE OF THE PEACE

2-6-17 — DATE

THIS REPORT IS DUE IN THE OFFICE OF THE COUNTY AUDITOR BEFORE THE FIFTH (5TH) DAY OF THE FOLLOWING MONTH (LGC § 114.001)
COUNTY AUDITOR'S FORM: RE-JP-004 REVISED: 01/17

JUSTICE OF THE PEACE
MONTHLY FINES AND FEES COLLECTED
FOR THE MONTH OF: January-17

Judge: CHARLIE ESPINOZA
Precinct No. 4 Place No. 1

PBC

City: EDINBURG, TX
Hidalgo County, Texas

Part III SUMMARY OF COLLECTIONS PAYABLE TO THE COUNTY TREASURER

Name of Fine, Fee, Court Cost	# Issued/ Filed	Statute Reference	Detail of Amt Collected	GL Acct No.	Amt. Collected
FINES:					
County Fines (Local Fine)		LGC 113 004, PC 12 23		1200-351-10-067-000-0-000	$ 38,594 01
Texas Parks & Wildlife 85% Fine (State Fine)		TPWC 12 107		1100-207-20-000-012-0-000	1,303.90
No Safety Belt 50% Fine (State Fine)		TRC 545 412, 545 413 (j)		1100-207-20-000-028-0-000	327.50
Gross Weight 50% Fine (State Fine)		TRC Sec 621 506 (g)		1100-207-20-000-013-0-000	-
School District 50% Fines		Educ Code § 25 093 (d) 1 (A)		1100-207-30-000-010-0-000	-
LOCAL COURT COSTS AND FEES:					
Courthouse Security Adm Fee($3)		CCP Art 102 017 (b)		1241-341-10-060-001-0-000	1,577.24
Courthouse Security Fund JP ($1)		CCP Art 102 017		1245-341-10-067-000-0-000	519.77
Justice Court Technology Fund ($4)		CCP Art 102 0173		1242-341-10-060-000-0-000	2,098.96
Time Payment - @40% OF $25 00 ($10 00)		LGC 133 103 (d)		1100-341-10-060-001-0-000	120 00
Time Payment - @ 10% of $25 00 ($2 50)		LGC 133 103 (c)		1100-341-10-060-002-0-000	30 00
Administrative Local Transaction Fee ($2)		CCP Art 102 072		1100-341-10-060-003-0-000	1,251 00
Motor Vehicle Adm. Fee ($10-$20) (Dismissal Fee for Exp DL, Exp Insp Cert, Exp Mv Reg)		TRC Sec 548 605, 521 026,502 407		1100-341-10-060-004-0-000	320 00
Special Fees				1100-341-10-067-000-0-000	1,587 40
Deferred Disposition		CCP Art 45 051	1,457 40		
Administrative Fee - "Drivers Safety Course" ($10)		CCP Art 45 0511(f)	130 00		
Support of Judiciary Fund ($ 60)		LGC 133 105		1100-341-10-060-009-0-000	310 63
Traffic Fee ($3)		TRC 542 403		1100-341-10-067-000-0-000	717 24
Child Safety ($20-$25)		CCP Art 102 014 (c)		1100-341-10-060-011-0-000	25 00
Failure to Appear ($4)		TRC 706 006/TRC 706 007(d)(2		1100-341-10-060-012-0-000	-
Scofflaw Fee ($20)		TRC 502 010(a)		1100-341-10-140-049-0-000	3,380 00
Truancy Prevention and Diversion Fund ($1)		CCP Art 102 015		1100-341-10-060-013-0-000	426 26
STATE COURT COSTS AND FEES:					
Criminal Justice Planning Fund C C P ($5)		CCP Art 102 051		1100-207-20-000-003-0-000	-
State General Revenue Fund ($2 50)		CCP Art 102 015		1100-207-20-000-010-0-000	-
Law Enforcement Education Fund (____ $1, ____$1 50, ____$3 50)		Govt Code Sec 415 082		1100-207-20-000-011-0-000	-
Operators and Chauffeurs License Fund ($75)		TRC 601 192		1100-207-20-000-031-0-000	-
Time Payment - @50% OF $25 00 ($12 50)		LGC 133 103 (b)		1100-207-20-000-005-0-000	150 00
Juvenile Crime and Delinquency Fund (____$ 25, ____$ 50)		CCP Art 102 075(m)		1100-207-20-000-007-0-000	0.75
Comprehensive Rehabilitation Fund ($5)		CCP Art 102 082		1100-207-20-000-008-0-000	-
Fugitive Apprehension Fund ($5)		CCP Art 102 019 (a) 2		1100-207-20-000-009-0-000	10 00
Consolidated Court Costs Fund ($17)		CCP 102 075 (a) 3/LGC 133 102		1100-207-20-000-015-0-000	20,863 75
Compensation Victims Of Crime Fund (____$3, ____$5, ____$15, ____$35)		CCP Art 56 55 (2) & (3)		1100-207-20-000-017-0-000	30 00
Judicial & Court Personnel Training Fund (____$1, ____$2)		Govt Code Sec 56 001 (b)		1100-207-20-000-027-0-000	4 00
Correctional Managment Institute of Texas Fund ($ 50)	3	CCP Art 102 075		1100-207-20-000-029-0-000	0 50
Indigent legal Services Fee-JP ($6)	384	Govt Code Sec 101 141(2) (B)		1100-207-20-000-004-0-000	2,304 00
State Traffic Fee- Subtitle C ($30)		TRC Sec 542 4031		1100-207-20-000-035-0-000	7,112 49
Jury Service Fee ($4)		CCP Art 102 0045		1100-207-20-000-053-0-000	2,070 98
Support of Judiciary Fund ($5 40)		LGC 133 105		1100-207-20-000-054-0-000	2,775 81
Birth Certificate Fee ($1 80)	-	HSC 191 022(f)		1100-207-20-000-039-0-000	-
Defensive Driving Record Fee ($12)		CCP Art 45 0511 (c-1)		1100-207-20-000-057-0-000	-
Indigent Defense Representation Fund		LGC 133 107/GC 102 023		1100-207-20-000-059-0-000	1,015 47
Moving Violation Fee ($0.10)		CCP Art 102 022/GC		1100-207-20-000-061-0-000	36 02
Safety Seat Violation Fee ($0.15)		TRC 545 412 (b-1)		1100-207-20-000-062-0-000	0 15
Failure to Appear ($20)		TRC 706 006/TRC 706 007(d)(2		1100-207-20-000-066-0-000	-
Electronic Filing Fee - Civil ($10)		GC 101 1411/GC 51 851		1100-207-20-000-070-0-000	3,840 00
Truancy Prevention and Diversion Fund ($1)		CCP Art 102 015		1100-207-20-000-073-0-000	426 26
Texas Home Visiting Program Contribution ($5)		HSC 191 0048/LGC 118 018 (c		1100-207-20-000-074-0-000	-
ARREST /WARRANT FEES: STATE		CCP Art 102 011			
DPS (_____$3, _____$5, _____$35, _____$50)				1100-207-20-000-019-0-000	2254.50 2154.50
TABC (_____$3, _____$5, _____$35, _____$50)				1100-207-20-000-020-0-000	0 35 00
PKWL (_____$3, _____$5, _____$35, _____$50)				1100-207-20-000-021-0-000	65 00
Texas Comptrollers Criminal Investigators				1100-207-20-000-060-0-000	-
ARREST /WARRANT/SERVICE FEES: COUNTY					
Sheriff Fees:		LGC 118 131			
Constable Fees:				1100-342-10-060-001-0-000	234.62 231.62
Precinct #1					
Precinct #2				1100-342-10-291-000-0-000	150 00
Precinct #3				1100-342-10-292-000-0-000	-
Precinct #4				1100-342-10-293-000-0-000	-
Precinct #5				1100-342-10-294-000-0-000	15,662.60 15,662.60
District Attorney Fees				1100-342-10-295-000-0-000	-
Tax Assessor Fraud Investigators				1100-341-10-060-007-0-000	-
School District Arrest Fee				1100-342-10-060-002-0-000	-
Fire Marshal Fee				1100-342-10-060-003-0-000	-
Due to Others				1100-342-20-060-001-0-000	-
Warrant Fees/Out of County Service Fees DTO Law Enforcement Agencies		CCP Art 102 011 (a) 2 (A)			
Refund - Overpayments				1100-207-30-000-003-0-000	-
Due to Others				1100-202-00-000-013-0-000	605 90
Restitution				1100-202-00-000-013-0-000	-
Failure to Appear- OmniBase ($6)		TRC 706 006/TRC 706 007(d)(2		1100-202-00-000-013-0-000	-
Delinquent Attorney Fee				1100-202-00-000-019-0-000	-
Justice Fees (Local Fees)				1100-202-00-000-004-0-000	7,084 72
Small Claims Court Filing Fee ($25)		LGC 118 121 118 122	-	1100-341-10-060-001-0-000	9,711.25 9,683 25
Debt Claim Fee (Justice Court Filing Fee) ($25)		LGC 118 121 118 122	9,600 00		
Landlord & Tenant Eviction Filing Fee (Forcible Entry & Detainer Court) ($25)		LGC 118 121 118 122	-		
Transcript Fees ($10)		LGC 118 121/118 123 (b)	-		
Abstract Fees ($5)		LGC 118 121 118 123 (c)	35 60		
Writ Filing Fee ($5)		LGC 118 121/118 123 (d)	55 00		
Issuing other Document ($1 1st pg, 25 for each addt'l pg)		LGC 118 121/118 123 (e)	11 25		
Certified Copies of Court Papers ($2 1st pg, 25 for each addt'l pg)		LGC 118 121	17 00		
Probable Cause Tow Hearing Fee ($20)		LGC 101 141(a)4	-		
Birth Certificates ($22 each $9.20 local)		HSC 191 0045 (3)(d)		1100-341-10-060-001-0-000	-
Death Certificates ($20 each, each addt'l $3)		HSC 191 0045 (3)(d)		1100-341-10-060-001-0-000	49 00
Preservation of Vital Statistics Fee ($1 each)		HSC Sec 191 0045 (h)		1100-341-10-060-008-0-000	5 00
Jury Fees (Civil $22, Criminal $3)		Rules of Civil Proc , Rule 504 1(b)/ CCP 102 004		1100-341-10-060-006-0-000	-

HIDALGO COUNTY AUDITOR'S OFFICE
APPROVED BY: EAE 4/26/2017
DATE:

TOTAL AMOUNT DUE TO THE COUNTY TREASURER: $ 128,955.68

THIS REPORT IS DUE IN THE OFFICE OF THE COUNTY AUDITOR BEFORE THE FIFTH (5TH) DAY OF THE FOLLOWING MONTH (LGC § 113 001)
COUNTY AUDITOR'S FORM JP-001 REVISED 2 2014

Justice of the Peace Charlie Espinoza
Schedule of Adjustments
For the Month Ended January 31, 2017

Receipt Number	Case Number	Offense	Offense Date	ARREST	CCC	CHS	CHSJP	CMIT	CO	CRF	CVCA	DD	DEL	DPS	DPSr	FA	IDRF	JCD	JCPT	JCTF	JSF	LTF	MVF	SCDF	SJFC	SJFS	STF	SVS0	TPDC	TPDS	TPW	TPWF	TPWFr	TPWr	UTFC	WFDPS	TOTAL
Based on Deferred Disposition, TPWFr should NOT be assessed.																																					
JP41-2017-01007	CRNT16-0193-J41	hunting during closed season	9/5/2016	-	40.00	3.00	1.00	-	-	-	-	24.15	-	-	-	-	2.00	-	-	4.00	4.00	2.00	-	20.00	0.60	5.40	-	-	1.00	1.00	-	-	136.85	5.00	-	-	250.00
JP41-2017-01008	CRNT16-0194-J41	no hunter education	9/5/2016	-	40.00	3.00	1.00	-	-	-	-	1.65	-	-	-	-	2.00	-	-	4.00	4.00	2.00	-	20.00	0.60	5.40	-	-	1.00	1.00	-	-	9.35	5.00	-	-	100.00
JP41-2017-00862	CRNT16-0351-J41	hunt animal on public road	12/9/2016	-	40.00	3.00	1.00	-	-	-	-	45.00	-	-	-	-	2.00	-	-	4.00	4.00	2.00	-	-	0.60	5.40	-	-	1.00	1.00	-	-	255.00	5.00	-	-	369.00
Based on Deferred Disposition, CRF should NOT be assessed.																																					
JP41-2017-00688	TR16-7429-J41	safety seat, child	12/24/2016	-	40.00	3.00	1.00	-	-	12.50	-	12.50	-	-	5.00	-	2.00	-	-	4.00	4.00	2.00	0.10	-	0.60	5.40	30.00	-	1.00	1.00	-	-	-	-	3.00	-	127.10
Based on Offense, SV50 should NOT be assessed																																					
JP41-2017-00031	E02-12-46	no safety belt	11/12/2002	-	17.00	3.00	-	0.50	25.00	-	15.00	-	-	5.00	-	5.00	-	0.50	2.00	4.00	-	2.00	-	20.00	-	-	-	25.00	-	-	-	-	-	-	3.00	50.00	177.00
Receipt Number	Case Number	Offense	Offense Date	ARREST	CCC	CHS	CHSJP	CMIT	CO	CRF	CVCA	DD	DEL	DPS	DPSr	FA	IDRF	JCD	JCPT	JCTF	JSF	LTF	MVF	SCDF	SJFC	SJFS	STF	SVS0	TPDC	TPDS	TPW	TPWF	TPWFr	TPWr	UTFC	WFDPS	TOTAL
For the following cases, make sure that County Fine and TPWF are split correctly.																																					
JP41-2017-00984	E12-09-282	no hunter education	9/2/2012	-	40.00	3.00	1.00	-	44.95	-	-	-	73.50	-	-	-	2.00	-	-	4.00	4.00	2.00	-	20.00	0.60	5.40	-	-	-	-	5.00	113.05	-	-	-	-	318.50
JP41-2017-00163	E12-11-724	no hunting license	11/10/2012	-	40.00	3.00	1.00	-	52.45	-	-	-	88.50	-	-	-	2.00	-	-	4.00	4.00	2.00	-	20.00	0.60	5.40	-	-	-	-	5.00	155.55	-	-	-	-	383.50
JP41-2017-00164	E12-11-725	no hunter education	11/10/2012	-	40.00	3.00	1.00	-	52.45	-	-	-	88.50	-	-	-	2.00	-	-	4.00	4.00	2.00	-	20.00	0.60	5.40	-	-	-	-	5.00	155.55	-	-	-	-	383.50
Based on Offense, CCC, CVCA, FA, JCD, and JCPT should NOT be assessed. Furthermore, ARREST Fee needs to go to the proper agency.																																					
JP41-2017-00544	E01-04-454	illegally parked	2/20/2001	5.00	17.00	3.00	-	-	47.00	-	15.00	-	-	-	-	5.00	-	0.25	2.00	-	-	2.00	-	20.00	-	-	-	-	-	-	-	-	-	-	3.00	-	119.25
For the following payment, TPWFr and County Fine were split correctly; however, Odyssey's balance for the entire transaction is NOT split correctly.																																					
JP41-2017-00481	CRNT17-0001-J41	white-tailed deer improperly tagged	12/21/2016	-	5.37	0.40	0.13	-	7.65	-	-	-	-	-	-	-	0.27	-	-	0.54	0.54	-	-	-	0.08	0.74	-	-	0.13	0.13	-	-	43.35	0.67	-	-	60.00
Delinquent Amount is under assessed $0.09																																					
JP41-2017-00306	E11-03-99	no liability insurance	2/15/2011	-	40	3	1	-	175.40	-	-	-	93.60	5	-	-	2	-	-	4	4	2	-	20	0.6	5.4	-	-	-	-	-	-	-	-	-	-	406.00

NOTE: As per the letter dated January 9, 2017, regarding the Implementation of Revised Scofflaw Release Form and Procedures, all Scofflaw Release Forms must be scanned and entered in Odyssey.

JUSTICE OF THE PEACE
MONTHLY FINES AND FEES COLLECTED
FOR THE MONTH OF: February-17

Judge: CHARLIE ESPINOZA
Precinct No. 4 **Place No.** 1

PBC

City: EDINBURG, TX
Hidalgo County, Texas

Part I: RECAP OF AMOUNT PAYABLE TO THE COUNTY TREASURER

TOTAL CASH COLLECTED (Receipts #s) JP41-2017-01016 THRU JP41-2017-01960		$ 159,825.34 ✓ X4-a
LESS: COST ON DEPOSIT		- X7
ADD: COST ON DEPOSIT LIQUIDATED		- X7
AMOUNT OWED TO COUNTY (Should Match Amt in Part III)		$ 159,825.34 X3
Less: Total amount of remittances to County Treasurer (From Part II)	162334.34	$ 159,825.34
Total funds due to County Treasurer (Overtransfer Made to Co Treas.)	(2509.00) 0.00 X4-	

Part II: REMITTANCES MADE TO THE COUNTY TREASURER

DESCRIPTION	AMOUNT	RECEIPT NO.
Total Collections for the Month (See Schedule of Receipts & Deposits)	$ 159,825.34	
Add: Previous Month's Bond Overtransfer	1235.00	
Add: HCSO Monthly "D" Collections Report July 2015	1274.00	
Total Remittances Made to County Treasurer	162,334.34	
	$ 159,825.34	

PREPARED BY: [signature] DATE: 3/6/17

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

AUDITED BY: THE HIDALGO COUNTY AUDITOR'S OFFICE
DATE: EAC 4/17/2017

[signature] 3/6/17
JUSTICE OF THE PEACE DATE

CHARLIE ESPINOZA ★ HIDALGO COUNTY PCT. 4 PL. 1 TEXAS JUSTICE OF THE PEACE

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

COUNTY AUDITOR'S FORM RE -JP-004 REVISED 01/17

X2

JUSTICE OF THE PEACE
MONTHLY FINES AND FEES COLLECTED
FOR THE MONTH OF: February-17

Judge: CHARLIE ESPINOZA PBC **City: EDINBURG, TX**
Precinct No. 4 Place No. 1 **Hidalgo County, Texas**

Part III: SUMMARY OF COLLECTIONS PAYABLE TO THE COUNTY TREASURER

Name of Fine, Fee, Court Cost	# Issued/ Filed	Statute Reference	Detail of Amt Collected	GL Acct No.	Amt. Collected
FINES:					
County Fines (Local Fine)		LGC 113 004, PC 12 23		1200-351-10-067-000-0-000	$ 55,024.34
Texas Parks & Wildlife 85% Fine (State Fine)		TPWC 12.107		1100-207-20-000-012-0-000	481 95
No Safety Belt 50% Fine (State Fine)		TRC 545 412, 545 413 (j)		1100-207-20-000-028-0-000	312.50
Gross Weight 50% Fine (State Fine)		TRC Sec 621 506 (g)		1100-207-20-000-013-0-000	-
School District 50% Fines		Educ Code § 25 093 (d) 1 (A)		1100-207-30-000-010-0-000	-
LOCAL COURT COSTS AND FEES:					
Courthouse Security Adm. Fee($3)		C C P. Art 102 017 (b)		1241-341-10-060-001-0-000	1,990.30
Courthouse Security Fund JP ($1)		C C P. Art 102 017		1245-341-10-067-000-0-000	639.45
Justice Court Technology Fund ($4)		C C P. Art 102 0173		1242-341-10-060-000-0-000	2,645.78
Time Payment - @40% OF $25 00 ($10 00)		LGC 133 103 (d)		1100-341-10-060-001-0-000	82 00
Time Payment - @ 10% of $25 00 ($2 50)		LGC 133 103 (e)		1100-341-10-060-002-0-000	20 50
Administrative Local Transaction Fee ($2)		C C P Art 102 072		1100-341-10-060-003-0-000	1,476 51
Motor Vehicle Adm. Fee ($10-$20) (Dismissal Tm Le Exp. DL, Exp Insp Cert, Exp Mv Reg)		TRC Sec 548 605, 521 026,502 407		1100-341-10-060-004-0-000	230.00
Special Fees				1100-341-10-067-000-0-000	2,362 55
Deferred Disposition		C C P. Art 45 051	2,202 55		
Administrative Fee - "Drivers Safety Course" ($10)		C C P. Art 45 0511(f)	160 00		
Support of Judiciary Fund ($ 60)		LGC 133 105		1100-341-10-060-009-0-000	384 90
Traffic Fee ($3)		T R C 542 403		1100-341-10-067-000-0-000	912 00
Child Safety ($20-$25)		C C P Art 102 014 (c)		1100-341-10-060-011-0-000	25 00
Failure to Appear ($4)		TRC 706 006/TRC 706 007(d)(2		1100-341-10-060-012-0-000	-
Scofflaw Fee ($20)		TRC 502 010(a)		1100-341-10-140-049-0-000	6,820.00
Truancy Prevention and Diversion Fund ($1)		C C P Art 102 015		1100-341-10-060-013-0-000	505 19
STATE COURT COSTS AND FEES:					
Criminal Justice Planning Fund C C.P. ($5)		C C P. Art 102 051		1100-207-20-000-003-0-000	-
State General Revenue Fund ($2 50)		C C P. Art 102 015		1100-207-20-000-010-0-000	-
Law Enforcement Education Fund (____$1,____$1 50,____ $3 50)		Govt. Code Sec 415 082		1100-207-20-000-011-0-000	-
Operators and Chauffeurs License Fund ($75)		T R C. 601.192		1100-207-20-000-031-0-000	-
Time Payment - @50% OF $25.00 ($12 50)		LGC 133 103 (b)		1100-207-20-000-005-0-000	102.50
Juvenile Crime and Delinquency Fund (____$ 25,____$ 50)		C C P. Art 102 075(m)		1100-207-20-000-007-0-000	3 50
Comprehensive Rehabilitation Fund ($5)		C C P. Art 102 082		1100-207-20-000-008-0-000	-
Fugitive Apprehension Fund ($5)		C C P. Art 102 019 (a) 2		1100-207-20-000-009-0-000	40.00
Consolidated Court Costs Fund ($17)		CCP 102.075 (a) 3/LGC 133 102		1100-207-20-000-015-0-000	26,313 24
Compensation Victims Of Crime Fund (____$3,____$5,____$15,____$35)		C C P Art. 56 55 (2) & (3)		1100-207-20-000-017-0-000	120.00
Judicial & Court Personnel Training Fund (____$1,____$2)		Govt. Code Sec 56 001 (b)		1100-207-20-000-027-0-000	16 00
Correctional Managment Institute of Texas Fund ($ 50)		CCP Art. 102 075		1100-207-20-000-029-0-000	3 00
Indigent legal Services Fee-JP ($6)	159	Govt. Code Sec. 101.141(2) (B)		1100-207-20-000-004-0-000	954 00
State Traffic Fee- Subtitle C ($30)		TRC Sec 542 4031		1100-207-20-000-035-0-000	8,939 81
Jury Service Fee ($4)		C C P Art. 102 0045		1100-207-20-000-053-0-000	2,573 77
Support of Judiciary Fund ($5 40)		LGC 133 105		1100-207-20-000-054-0-000	3,433 74
Birth Certificate Fee ($1 80)	-	HSC 191 022(f)		1100-207-20-000-039-0-000	-
Defensive Driving Record Fee ($12)		C C P Art 45 0511 (c-1)		1100-207-20-000-057-0-000	-
Indigent Defense Representation Fund		LGC 133 107/GC 102 023		1100-207-20-000-059-0-000	1,252 74
Moving Violation Fee ($0 10)		C C P. Art. 102 022.GC		1100-207-20-000-061-0-000	44 02
Safety Seat Violation Fee ($0.15)		TRC 545 412 (b-1)		1100-207-20-000-062-0-000	0 15
Failure to Appear ($20)		TRC 706 006/TRC 706 007(d)(2		1100-207-20-000-066-0-000	-
Electronic Filing Fee - Civil ($10)		GC 101 1411 GC 51 851		1100-207-20-000-070-0-000	1,590 00
Truancy Prevention and Diversion Fund ($1)		C C P Art 102 015		1100-207-20-000-073-0-000	505 19
Texas Home Visiting Program Contribution ($5)		HSC 191 0048/LGC 118 018 (c		1100-207-20-000-074-0-000	-
ARREST /WARRANT FEES: STATE		C C P Art. 102 011			3081.48 ~~2,781 48~~
D P S (____$3,____$5,____$35,____$50)				1100-207-20-000-019-0-000	-
T A B C. (____$3,____$5,____$35,____$50)				1100-207-20-000-020-0-000	30 00
P K W L. (____$3,____$5,____$35,____$50)				1100-207-20-000-021-0-000	-
Texas Comptrollers Criminal Investigators				1100-207-20-000-060-0-000	
ARREST /WARRANT/SERVICE FEES: COUNTY		LGC 118 131			
Sheriff Fees:				1100-342-10-060-001-0-000	310 78
Constable Fees:					
Precinct #1				1100-342-10-291-000-0-000	10 00
Precinct #2				1100-342-10-292-000-0-000	75 00
Precinct #3		AUDITED BY: THE HIDALGO		1100-342-10-293-000-0-000	225 00
Precinct #4		COUNTY AUDITOR'S OFFICE		1100-342-10-294-000-0-000	~~19,339 90~~ 20319.90
Precinct #5		DATE: EOE 4/4/2017		1100-342-10-295-000-0-000	15 00
District Attorney Fees				1100-341-10-060-007-0-000	-
Tax Assessor Fraud Investigators				1100-342-10-060-002-0-000	-
School District Arrest Fee				1100-342-10-060-003-0-000	5 00
Fire Marshal Fee				1100-342-20-060-001-0-000	-
Due to Others					
Warrant Fees/Out of County Service Fees DTO Law Enforcement Agencies		C C P Art 102 011 (a) 2 (A)		1100-207-30-000-003-0-000	-
Refund - Overpayments				1100-202-00-000-013-0-000	45 00
Due to Others				1100-202-00-000-013-0-000	-
Restitution				1100-202-00-000-013-0-000	-
Failure to Appear- OmniBase ($6)		TRC 706 006/TRC 706 007(d)(2		1100-202-00-000-019-0-000	-
Delinquent Attorney Fee				1100-202-00-000-004-0-000	11,714 55
Justice Fees (Local Fees)				1100-341-10-060-001-0-000	~~645.25~~ 5,360 00
Small Claims Court Filing Fee ($25)		LGC 118 121/118 122	-		
Debt Claim Fee (Justice Court Filing Fee) ($25)		LGC 118 121/118 122	3,975 00		
Landlord & Tenant Eviction Filing Fee (Forcible Entry & Detainer Court) ($25)		LGC 118 121/118 122	-		
Transcript Fees ($10)		LGC 118 121/118 123 (b)	-		
Abstract Fees ($5)		LGC 118 121/118 123 (c)	70 00		
Writ Filing Fee ($5)		LGC 118 121/118 123 (d)	~~1,215 00~~ 435.00		
Issuing other Document ($1 1st pg, 25 for each addt'l pg)		LGC 118 121/118 123 (e)	15 00		
Certified Copies of Court Papers ($2 1st pg, .25 for each addt'l pg)		LGC 118 121	-		
Probable Cause Tow Hearing Fee ($20)		LGC 101 141(a)3	-		
Birth Certificates ($22 each $9.20 local)		HSC 191 0045 (3)(d)		1100-341-10-060-001-0-000	-
Death Certificates ($20 each, each addt'l $3)		HSC 191 0045 (3)(d)		1100-341-10-060-001-0-000	20 00
Preservation of Vital Statistics Fee ($1 each)		HSC Sec 191 0045 (h) Rules of Civil Proc. Rule 504 1(b)/ CCP 102 004		1100-341-10-060-008-0-000	1 00
Jury Fees (Civil $22, Criminal $3)				1100-341-10-060-006-0-000	88 00
				TOTAL AMOUNT DUE TO THE COUNTY TREASURER:	$ 159,825.34

THIS REPORT IS DUE IN THE OFFICE OF THE COUNTY AUDITOR BEFORE THE FIFTH (5TH) DAY OF THE FOLLOWING MONTH (LGC § 114 001)
COUNTY AUDITOR'S FORM JP-004 REVISED 2/2014

Justice of the Peace Charlie Espinoza
Schedule of Adjustments
For the Month Ended February 28, 2017

Receipt Number	Case Number	Date	Offense	Offense date	Disposition Date	CCC	CHS	CHSJP	CO	CVCA	DD	DEL	DPS	FA	IDRF	JCD	JCPT	JCTF	JSF	LTF	SCOF	SJFC	SJFS	SO	STF	TPW	TPWF	TPWFr	UTFC	WARr	WFPREC 41	TOTAL
LTF should be assessed.																																
JP41-2017-01675	E00-05-16	2/23/2017	no safety belt	5/1/2000	2/23/2017	17	3	-	29	15	-	-	5	5	-	0.25	2	-	-	-	20	-	-	-	-	-	-	-	3	-	-	99.25

Receipt Number	Case Number	Date	Offense	Offense date	Disposition Date	CCC	CHS	CHSJP	CO	CVCA	DD	DEL	DPS	FA	IDRF	JCD	JCPT	JCTF	JSF	LTF	SCOF	SJFC	SJFS	SO	STF	TPW	TPWF	TPWFr	UTFC	WARr	WFPREC 41	TOTAL
Based on offense, UTFC should NOT be assessed.																																
JP41-2017-01392	E01-03-86	2/15/2017	fail to vac. Dog/cat	2/14/2001	2/15/2017	17	3	-	47	15	-	-	-	5	-	0.25	2	-	-	2	20	-	-	5	-	-	-	-	3	-	-	119.25

Receipt Number	Case Number	Date	Offense	Offense date	Disposition Date	CCC	CHS	CHSJP	CO	CVCA	DD	DEL	DPS	FA	IDRF	JCD	JCPT	JCTF	JSF	LTF	SCOF	SJFC	SJFS	SO	STF	TPW	TPWF	TPWFr	UTFC	WARr	WFPREC 41	TOTAL
Based on deferred disposition, TPWF should NOT be assessed.																																
JP41-2017-01219	E13-09-348	2/8/2017	no hunter education cert	9/8/2013	2/8/2017	40	3	1	-	-	9.15	44.4	-	-	2	-	-	4	4	2	20	0.6	5.4	-	-	5	51.85	-	-	-	-	192.4

Receipt Number	Case Number	Date	Offense	Offense date	Disposition Date	CCC	CHS	CHSJP	CO	CVCA	DD	DEL	DPS	FA	IDRF	JCD	JCPT	JCTF	JSF	LTF	SCOF	SJFC	SJFS	SO	STF	TPW	TPWF	TPWFr	UTFC	WARr	WFPREC 41	TOTAL
Delinquent Fee was under assessed.																																
JP41-2017-01520	E05-08-14	2/21/2017	display expired MVI	7/18/2005	2/21/2017	40	3	-	131.3	-	-	85.5	5	-	-	-	-	4	-	2	20	-	-	-	30	-	-	-	3	-	50	373.8
JP41-2017-01576	E09-10-628	2/22/2017	no driver's license	10/8/2009	2/22/2017	40	3	1	191	-	-	53.4	5	-	2	-	-	4	4	2	20	0.6	5.4	-	-	-	-	-	-	50	-	381.4

Receipt Number	Case Number	Date	Offense	Offense date	Disposition Date	CCC	CHS	CHSJP	CO	CVCA	DD	DEL	DPS	FA	IDRF	JCD	JCPT	JCTF	JSF	LTF	SCOF	SJFC	SJFS	SO	STF	TPW	TPWF	TPWFr	UTFC	WARr	WFPREC 41	TOTAL
TPWFr and County fine need to be split correctly.																																
JP41-2017-01136	E13-09-500 CRNT17	2/3/2017	over bag limit	9/8/2013	2/3/2017	40	3	1	55.45	-	-	94.5	-	-	2	-	-	4	4	2	20	0.6	5.4	-	-	5	172.55	-	-	-	-	409.5
JP41-2017-01063	0001-141	2/2/2017	white tailed c	12/21/2016	2/2/2017	-	-	-	33.55	-	-	-	-	-	-	-	-	-	-	4	-	-	-	-	-	-	-	48.45	-	-	-	86

JUSTICE OF THE PEACE
MONTHLY FINES AND FEES COLLECTED
FOR THE MONTH OF: March-17

Judge: CHARLIE ESPINOZA
Precinct No. 4 **Place No.** 1

PBC

City: EDINBURG, TX
Hidalgo County, Texas

Part I: RECAP OF AMOUNT PAYABLE TO THE COUNTY TREASURER

TOTAL CASH COLLECTED (Receipts #s) JP41-2017-01961 THRU JP41-2017-03226 $ 194,468.96 ✓

X9-a

LESS: COST ON DEPOSIT - X7

ADD: COST ON DEPOSIT LIQUIDATED - X7

AMOUNT OWED TO COUNTY (Should Match Amt in Part III) $ 194,468.96 X3

Less: Total amount of remittances to County Treasurer (From Part II) 196,977.96 $ ~~194,495.96~~

Total funds due to County Treasurer (Overtransfer Made to Co Treas.) (2509.00) ~~(27.00)~~ X4-9

Part II: REMITTANCES MADE TO THE COUNTY TREASURER

DESCRIPTION	AMOUNT	RECEIPT NO.
Total Collections for the Month (See Schedule of Receipts & Deposits)	$ 194,495.96	
Add: Previous Month's Bond Overtransfer	1235.00	
Add: HCSO Monthly "D" Collections Report	1274.00	
	196,977.96	
Total Remittances Made to County Treasurer	$ ~~194,495.96~~	

PREPARED BY: _____ DATE: 4/7/17

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

AUDITED BY: THE HIDALGO COUNTY AUDITOR'S OFFICE
DATE: EAE 4/28/2017

_____ 4-10-17
JUSTICE OF THE PEACE DATE

THIS REPORT IS DUE IN THE OFFICE OF THE COUNTY AUDITOR BEFORE THE FIFTH (5TH) DAY OF THE FOLLOWING MONTH (LGC § 114.001).
COUNTY AUDITOR'S FORM: RE -JP-004 REVISED: 01/17

X2

JUSTICE OF THE PEACE
MONTHLY FINES AND FEES COLLECTED
FOR THE MONTH OF: March-17

Judge: CHARLIE ESPINOZA
Precinct No. 4 Place No. 1
PBC
City: EDINBURG, TX
Hidalgo County, Texas

Part III: SUMMARY OF COLLECTIONS PAYABLE TO THE COUNTY TREASURER

Name of Fine, Fee, Court Cost	# Issued/ Filed	Statute Reference	Detail of Amt Collected	GL Acct No.	Amt. Collected
FINES:					
County Fines (Local Fine)		LGC 113.004, PC 12.23		1200-351-10-067-000-0-000	$ ~~66,315.36~~ 66313.86
Texas Parks & Wildlife 85% Fine (State Fine)		TPWC 12.107		1100-207-20-000-012-0-000	997.90
No Safety Belt 50% Fine (State Fine)		TRC 545.412, 545.413 (j)		1100-207-20-000-028-0-000	237.45
Gross Weight 50% Fine (State Fine)		TRC Sec 621.506 (g)		1100-207-20-000-013-0-000	(260.00)
School District 50% Fines		Educ. Code § 25.093 (d) 1 (A)		1100-207-30-000-010-0-000	-
LOCAL COURT COSTS AND FEES:					
Courthouse Security Adm. Fee($3)		C.C.P. Art. 102.017 (b)			2374.72
Courthouse Security Fund JP ($1)		C.C.P. Art. 102.017		1241-341-10-060-001-0-000	~~2,377.72~~
Justice Court Technology Fund ($4)		C.C.P. Art. 102.0173		1245-341-10-067-000-0-000	~~796.48~~ ~~797.48~~
Time Payment - @40% OF $25.00 ($10.00)		LGC 133.103 (d)		1242-341-10-060-000-0-000	~~3,170.25~~ 3166.25
Time Payment - @ 10% of $25.00 ($2.50)		LGC 133.103 (c)		1100-341-10-060-001-0-000	154.84
Administrative Local Transaction Fee ($2)		C.C.P. Art. 102.072		1100-341-10-060-002-0-000	38.71
Motor Vehicle Adm. Fee($10-$20) (Combined Fee for Exp DL, Exp Imp Cert, Exp Mtr Reg)		TRC Sec 548.605, 521.026,502.407		1100-341-10-060-003-0-000	~~1795.08~~ ~~1,176.51~~ 1793.56
Special Fees				1100-341-10-060-004-0-000	150.00
Deferred Disposition		C.C.P. Art. 45.051	3,316.06	1100-341-10-067-000-0-000	3,516.06
Administrative Fee - "Drivers Safety Course" ($10)		C.C.P. Art. 45.0511(f)	200.00		
Support of Judiciary Fund ($.60)		LGC 133.105		1100-341-10-060-009-0-000	465.30 ~~465.90~~
Traffic Fee ($3)		T.R.C. 542.403		1100-341-10-067-000-0-000	999.74
Child Safety ($20-$25)		C.C.P. Art. 102.014 (c)		1100-341-10-060-011-0-000	50.00
Failure to Appear ($4)		TRC 706 006/TRC 706 007(d)(2		1100-341-10-060-012-0-000	-
Scofflaw Fee ($20)		TRC 502.010(a)		1100-341-10-140-049-0-000	7,300.82
Truancy Prevention and Diversion Fund ($1)		C.C.P Art. 102.015		1100-341-10-060-013-0-000	599.22 ~~600.22~~
STATE COURT COSTS AND FEES:					
Criminal Justice Planning Fund C.C.P. ($5)		C.C.P. Art. 102.051		1100-207-20-000-003-0-000	4.67 ~~(6.13)~~
State General Revenue Fund ($2.50)		C.C.P. Art. 102.015		1100-207-20-000-010-0-000	~~(0.06)~~
Law Enforcement Education Fund (____$1, ____$1.50, ____$3.50)		Govt. Code Sec. 415.082		1100-207-20-000-011-0-000	~~(0.59)~~ ~~(1.59)~~ 1.41
Operators and Chauffeurs License Fund ($75)		T.R.C. 601.192		1100-207-20-000-031-0-000	-
Time Payment - @50% OF $25.00 ($12.50)		LGC 133.103 (b)		1100-207-20-000-005-0-000	193.56
Juvenile Crime and Delinquency Fund (____$.25, ____$.50)		C.C.P. Art. 102.075(m)		1100-207-20-000-007-0-000	2.00 ~~1.50~~
Comprehensive Rehabilitation Fund ($5)		C.C.P. Art. 102.082		1100-207-20-000-008-0-000	~~(0.13)~~
Fugitive Apprehension Fund ($5)		C.C.P. Art. 102.019 (a) 2		1100-207-20-000-009-0-000	20.00 ~~18.00~~
Consolidated Court Costs Fund ($17)		CCP 102.075 (a) 3/ LGC 133.102		1100-207-20-000-015-0-000	~~31,196.51~~ 31490.51
Compensation Victims Of Crime Fund (____$3, ____$5, ____$15, ____$37)		C.C.P. Art. 56.55 (2) & (3)		1100-207-20-000-017-0-000	~~59.62~~ ~~29.62~~ 64.62
Judicial & Court Personnel Training Fund (____$1, ____$2)		Govt. Code Sec. 56.001 (b)		1100-207-20-000-027-0-000	~~8.97~~ ~~4.97~~ 8.97
Correctional Managment Institute of Texas Fund ($.50)		CCP Art. 102.075		1100-207-20-000-029-0-000	2.00
Indigent legal Services Fee-JP ($6)	280	Govt. Code Sec. 101.141(2) (B		1100-207-20-000-004-0-000	1,680.00
State Traffic Fee- Subtitle C ($30)		TRC Sec 542.4031		1100-207-20-000-035-0-000	9,908.36
Jury Service Fee ($4)		C.C.P Art. 102.0045		1100-207-20-000-053-0-000	~~3,115.92~~ 3109.92
Support of Judiciary Fund ($5.40)		LGC 133.105		1100-207-20-000-054-0-000	~~1,142.46~~ 4137.06
Birth Certificate Fee ($1.80)	-	HSC 191.022(f)		1100-207-20-000-039-0-000	-
Defensive Driving Record Fee ($12)		C.C.P. Art. 45.0511 (c-1)		1100-207-20-000-057-0-000	-
Indigent Defense Representation Fund		LGC 133.107/GC 102.023		1100-207-20-000-059-0-000	~~1,503.39~~ 1501.39
Moving Violation Fee ($0.10)		C.C.P. Art. 102.022/GC		1100-207-20-000-061-0-000	50.45
Safety Seat Violation Fee ($0.15)		TRC 545.412 (b-1)		1100-207-20-000-062-0-000	0.15
Failure to Appear ($20)		TRC 706 006/TRC 706 007(d)(2		1100-207-20-000-066-0-000	(40.00) ~~1.00~~
Electronic Filing Fee - Civil ($10)		GC 101.1411/GC 51.851		1100-207-20-000-070-0-000	2,800.00
Truancy Prevention and Diversion Fund ($1)		C.C.P Art. 102.015		1100-207-20-000-073-0-000	~~592.22~~ 591.22
Texas Home Visiting Program Contribution ($5)		HSC 191.0048/LGC 118.018 (c		1100-207-20-000-074-0-000	-
ARREST /WARRANT FEES: STATE		C.C.P. Art. 102.011			
D.P.S. (____$3, ____$5, ____$35, ____$50)				1100-207-20-000-019-0-000	3328.12 ~~3,276.12~~
T.A.B.C. (____$3, ____$5, ____$35, ____$50)				1100-207-20-000-020-0-000	-
P.K.W.L. (____$3, ____$5, ____$35, ____$50)				1100-207-20-000-021-0-000	45.00
Texas Comptrollers Criminal Investigators				1100-207-20-000-060-0-000	-
ARREST /WARRANT/SERVICE FEES: COUNTY		LGC 118.131			
Sheriff Fees:				1100-342-10-060-001-0-000	328.31 ~~333.31~~
Constable Fees:					
Precinct #1				1100-342-10-291-000-0-000	75.00
Precinct #2				1100-342-10-292-000-0-000	225.00
Precinct #3				1100-342-10-293-000-0-000	500.00
Precinct #4				1100-342-10-294-000-0-000	~~24,564.59~~ ~~21,564.59~~ 24504.59
Precinct #5				1100-342-10-295-000-0-000	-
District Attorney Fees				1100-341-10-060-007-0-000	-
Tax Assessor Fraud Investigators				1100-342-10-060-002-0-000	-
School District Arrest Fee				1100-342-10-060-003-0-000	5.00 ~~5.00~~
Fire Marshal Fee				1100-342-20-060-001-0-000	-
Due to Others					
Warrant Fees Out of County Service Fees(TO: Law Enforcement Agencies		C.C.P. Art. 102.011 (a) 2 (A)		1100-207-30-000-003-0-000	0.00 ~~(5.00)~~
Refund - Overpayments				1100-202-00-000-013-0-000	102.76
Due to Others				1100-202-00-000-013-0-000	0.00 ~~5.00~~
Restitution				1100-202-00-000-013-0-000	0.00 ~~(10.00)~~
Failure to Appear - OmniBase ($6)		TRC 706 006/TRC 706 007(d)(2		1100-202-00-000-019-0-000	-
Delinquent Attorney Fee				1100-202-00-000-004-0-000	13,937.47
Justice Fees (Local Fees)				1100-341-10-060-001-0-000	~~8,970.00~~ 7174.50
Small Claims Court Filing Fee ($25)		LGC 118.121/118.122	-		
Debt Claim Fee(Justice Court Filing Fee[$25)		LGC 118.121/118.122	7,000.00		
Landlord & Tenant Eviciton Filing Fee(Forcible Entry & Detainer Court[$25)		LGC 118.121/118.122	~~1,795.56~~ 0.00		
Transcript Fees ($10)		LGC 118.121/118.123 (b)	-		
Abstract Fees ($5)		LGC 118.121/118.123 (c)	60.00		
Writ Filing Fee ($5)		LGC 118.121/118.123 (d)	80.00		
Issuing other Document ($1 1st pg, .25 for each addt'l pg)		LGC 118.121/118.123 (e)	32.50		
Certified Copies of Court Papers ($2 1st pg, .25 for each addt'l pg)		LGC 118.121	2.00		
Probable Cause Tow Hearing Fee ($20)		LGC 101.141(a)4	-		
Birth Certificates ($22 each $9.20 local)		HSC 191.0045 (1)(d)		1100-341-10-060-001-0-000	-
Death Certificates ($20 each, each addt'l $3)		HSC 191.0045 (3)(d)		1100-341-10-060-001-0-000	40.00
Preservation of Vital Statistics Fee ($1 each)		HSC Sec 191.0045 (b)		1100-341-10-060-008-0-000	2.00
Jury Fees (Civil $22, Criminal $3)		Rules of Civil Proc., Rule 504.1(b)/ CCP 102.004		1100-341-10-060-006-0-000	-

AUDITED BY: THE HIDALGO COUNTY AUDITOR'S OFFICE
DATE: EHE 4/29/2017

TOTAL AMOUNT DUE TO THE COUNTY TREASURER: $ ~~195,915.12~~ 194468.96

THIS REPORT IS DUE IN THE OFFICE OF THE COUNTY AUDITOR BEFORE THE FIFTH (5TH) DAY OF THE FOLLOWING MONTH (LGC § 114.001).
COUNTY AUDITOR'S FORM: RE-JP-004 REVISED 2/2014

to X2

Justice of the Peace Charlie Espinoza
Schedule of Adjustments
For the Month Ended March 31, 2017

Receipt Number	Case Number	Date	Offense	Offense Date	Disposition Date	CCC	CHS	I	CHSJP	CO	CSS	DO	DEATH	DEL	DPS	IDRF	JCTF	JSF	LTF	MISC	MVF	PVS	SCOF	SJFC	SJFS	STF	SVSO	UTFC	WARr	WFPREC41	TOTAL
Based on Offense Date, CSS should NOT be assessed.																															
JP41-2017-02488	E13-12-422	3/10/2017	safety seat	11/16/2013	3/10/2017	40.00	3.00		1.00	-	0.15	-	-	-	5.00	2.00	4.00	4.00	2.00	-	0.10	-	20.00	0.60	5.40	30.00	-	3.00	-	50.00	170.25
Delinquent was under assessed $34.62																															
JP41-2017-02387	E10-03-594	3/8/2017	speeding	3/5/2010	3/8/2017	40.00	3.00		1.00	157.90	-	-	-	53.40	5.00	2.00	4.00	4.00	2.00	-	0.10	-	20.00	0.60	5.40	30.00	-	3.00	50.00	-	381.40
JP41-2017-02457	E12-09-421	3/9/2017	no driver's license	9/3/2012	3/9/2017	40.00	3.00		1.00	190.90	-	-	-	53.40	5.00	2.00	4.00	4.00	2.00	-	0.10	-	20.00	0.60	5.40	-	-	-	50.00	-	381.40
JP41-2017-02837	E12-06-208	3/22/2017	no driver's license	5/28/2012	3/22/2017	40.00	3.00		1.00	190.90	-	-	-	53.40	5.00	2.00	4.00	4.00	2.00	-	0.10	-	20.00	0.60	5.40	-	-	-	50.00	-	381.40
Delinquent Fee was under assessed $11.54.																															
JP41-2017-02460	E12-09-422	3/9/2017	no liability insurance	9/3/2012	3/9/2017	40.00	3.00		1.00	-	-	175.00	-	78.60	5.00	2.00	4.00	4.00	2.00	-	-	-	20.00	0.60	5.40	-	-	-	50.00	-	390.60
Delinquent Fee was over assessed $15.55.																															
JP41-2017-02710	E09-02-1171	3/16/2017	speeding	2/3/2009	3/16/2017	40.00	3.00		1.00	79.60	-	-	-	95.10	5.00	2.00	4.00	4.00	2.00	-	-	-	20.00	0.60	5.40	30.00	-	3.00	-	50.00	344.70
Misc fee should NOT be assessed; however, DPS arrest should be assessed.																															
JP41-2017-02253	E12-02-789	3/6/2017	speeding		3/6/2017	40.00	3.00		1.00	153.90	-	-	-	97.20	-	2.00	4.00	4.00	2.00	5.00	0.10	-	20.00	0.60	5.40	30.00	-	3.00	-	50.00	421.20

Justice of the Peace Charlie Espinoza
Precinct 4, Place 1
Schedule of Bonds on Deposit

Year	Receipt Date	Receipt No.	Docket No.	Bond Amount
2013				
	5/3/2013		E12-09-880	400.00

EXHIBIT B

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 Homero A. Jasso
Hidalgo County Justice of the Peace Pct. 4, Pl. 2
224 N. 12th Ave.
Edinburg, Texas 78539

Re: Review of *Monthly Fines and Fees Report* and Supporting Documentation
For the months of January 2017 through March 2017

Dear Judge Jasso:

We have conducted a limited scope review of the *Monthly Fines and Fees Report (Monthly Report)* and supporting documentation for the months of January 2017 through March 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 fines, fees, and court costs collected were properly accounted and reported.

Scope:
The scope of our review was limited to collections reported by your office on the *Monthly Report* for the months of January 2017 through 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 fines, fees, and court cost statutes, the *Monthly Report*, and fee schedules. The following procedures were performed:

- Reviewed the submittal date of the *Monthly Report* to the County Auditor's Office to determine if the report and supporting documentation were received within 5 days after the last day of the month pursuant to Local Government Code §114.001 (b).
- Verified the signature on the *Monthly Report* to ensure that the report was signed by an authorized signatory as documented on the "Authorized Signatories Form."
- Verified the mathematical accuracy of the *Monthly Report* by footing and cross-footing the report.
- Reviewed 100% of receipts with an offense date prior to December 31, 2007 and 10% of randomly selected receipts with an offense date of January 1, 2008 and after to determine if fines, fees, and court costs were allocated and reported in the proper amounts and verified whether any adjustments were made.
- Verified that procedures for voided receipts were properly followed.

- Verified that collections per the *Monthly Report* agreed to: 1.) total receipts issued per *Odyssey's* Receipt Journal Report, 2.) total collections per *Odyssey's* Fee Distribution Reports, 3.) total deposits made with the County Treasurer, and 4.) total deposits posted to *alio's* Undistributed Receipts general ledger account.
- Selected all cases in which defendants satisfied outstanding fines, fees, and court costs by making cash payments and serving time at the Hidalgo County jail and randomly selected cases in which defendants satisfied outstanding fines, fees, and court costs by serving time in the Hidalgo County jail to determine if: 1.) the warrant was recalled; 2.) the cash payment and/or jail time credit was applied to the case; 3.) the case was closed; and 4.) the Sheriff's "Discharge" receipt number was referenced on the case.
- Verified the sequence of receipts per the *Monthly Report* agreed to *Odyssey's* Receipt Journal Report. In addition, verified that receipts followed sequential order.
- Compared the Hamer Enterprises Credit Card Payment Reports to *Odyssey's* Daily Balance Report and *alio's* Undistributed Receipts general ledger account to ensure all credit card transactions were timely receipted by the Justice of the Peace and County Treasurer's Office.
- Reviewed *Cashier's Daily Close-Out Reports* (Close-Out Reports) and County Treasurer receipts to determine if fees collected were properly accounted and deposited with the County Treasurer on a daily basis.
- Reviewed receipts issued, Close-Out Reports, *Schedule of Receipts and Deposits* form, mail logs, Office of Court Administration's "*Official Justice of the Peace Monthly Report*" (OCA Report), and the *Monthly Report*, among other reports, to verify proper completion.
- Verified if cash bonds posted by the defendants who failed to appear before the Justice of the Peace were forfeited (liquidated) by the 10th workday following the date of release from jail.

Conclusion:
Total collections for the months of January 2017 through March 2017 were $53,524.76; $55,253.82; and $80,246.86, respectively. Based on the results of our review, we have concluded that fines, fees, and court costs were generally properly accounted and reported; however, the system of internal controls for the accounting and reporting of fines, fees, and court costs requires improvement as noted in the following observations.

Observation No. 1:
We reviewed a sample of receipts issued during the months of January 2017 through March 2017 (100% of receipts with an offense date of December 31, 2007 and prior and 10% of receipts with an offense date of January 1, 2008 and after) to determine whether fines, fees, and court costs collected were properly allocated and reported.

The results of our review revealed that 107 receipts (January-28; February-33; and March-46) contained errors in the allocation of fines, fees, and court costs. The Justice of the Peace staff was made aware of the required adjustments (see Exhibit A); however, adjustments have not been completed. In addition, adjustments for the months of April 2015 (37), June 2015 (1), September 2015 (34), October 2015 (5), November 2015 (6), December 2015 (2), January 2016 (6), February 2016 (26), March 2016 (25), April 2016 (16), May 2016 (54), June 2016 (37), July 2016 (34), August 2016 (37), September 2016 (16), October 2016 (23), November 2016 (26), and December 2016 (6) are still pending to be completed. According to staff, the adjustments could not be completed as the Information Technology Department had not provided proper training on completing adjustments.

There are numerous statutes that require Justices of the Peace to charge various fines, fees, and court costs for certain services and offenses. Fines, fees, and court costs must be allocated pursuant to State statutes and/or Commissioners Court approval.

The County may be held liable to the State for failure to properly allocate and report fines, fees, and court costs.

Recommendation:
Management should ensure that all pending adjustments are completed. In addition, management should ensure that fines, fees, and court costs are properly allocated and reported. At a minimum, the following procedures should be implemented:

- Staff should be provided with training regarding the proper allocation of fines, fees, and court costs.
- Staff should review the allocation of fines, fees, and court costs before the official County receipt is issued.
- Access for setting up offense codes with the proper fines, fees, and court costs in *Odyssey* should be limited to staff with adequate knowledge of the applicable allocation.
- Staff should ensure that the proper fines, fees, and court costs allocation, offense date, and judgment date are entered when a case is setup in *Odyssey*.
- Staff should ensure that adjustments are entered into *Odyssey* within three days of receiving them.

Observation No. 2:
Copies of the Office of Court Administration "Official Justice of the Peace Monthly Reports" (OCA Reports) for the months of November 2013 through February 2014, June 2014 through July 2015, and September 2015 through March 2017 have not been filed with the County Auditor's Office. In addition, incorrect copies of the OCA Reports for the months of April 2012 through June 2012, September 2012 through October 2013, March 2014 through May 2014, and August 2015 were filed with the County Auditor's Office. According to the Justice of the Peace staff, properly completed OCA Reports cannot be generated from *Odyssey* due to data entry errors. Assistance from the Information Technology Department will be requested. In addition, the County Auditor's Office has determined that the OCA Reports are incorrect due to failure by Justice of the Peace staff to enter the jail time activity and several pending adjustments into *Odyssey*.

Local Government Code §112.002 (a) authorizes the county auditor to prescribe the system of accounting for the county. Local Government Code §112.002 (b) states that "the county auditor may adopt and enforce regulations, not inconsistent with law or with a rule adopted under Section 112.003, that the auditor considers necessary for the speedy and proper collecting, checking, and accounting of the revenues and other funds and fees that belong to the county or to a person for whom a district clerk, district attorney, county officer, or precinct officer has made a collection or for whose use or benefit the officer holds or has received funds." Pursuant to Local Government Code §112.002 (a) and (b), the County Auditor requires the submittal of properly completed reports (i.e., *Monthly Report*, copy of the OCA Report, *Schedule of Receipts and Deposits* form, Cash Disbursement Journal, etc.) for checking and properly accounting of funds collected by the Justice of the Peace Offices.

Failure to ensure that properly completed OCA Reports are filed with the County Auditor's Office may result in improper reporting.

Recommendation:
Management should ensure that properly completed OCA Reports are filed with the County Auditor's Office within five days after the last day of each month. In addition, the assistance of the Information Technology Department should be requested until the problem has been resolved.

Observation No. 3:
We noted during our review that 46 cash bonds posted by defendants who failed to appear before the Justice of the Peace have not been forfeited (liquidated) (see Exhibit B), as of today. The bonds do not contain an event entered in *Odyssey* regarding the reason the bond was not liquidated. According to the Justice of the Peace staff, the bonds were not forfeited due to complications encountered with *Odyssey*. Assistance has been requested from the Information Technology Department to resolve the issues and provide additional training.

Code of Criminal Procedure Article 45.044 (a)(2) states: "A justice or judge may enter a judgment of conviction and forfeit a cash bond posted by the defendant in satisfaction of the defendant's fine and cost if the defendant fails to appear according to the terms of the defendant's release." Pursuant to the terms of the cash bond, the defendant must appear before the Justice of the Peace by the 10th workday following the date of their release from jail. If the defendant fails to appear, the Justice of the Peace may declare the cash bond forfeited, enter a judgment of guilty, assess a fine, and apply the cash bond to the payment of the imposed judgment. Failure to ensure that bonds are liquidated in a timely manner may result in the misuse of County funds.

Recommendation:
Management should ensure that cash bonds are liquidated in a timely manner.

Observation No. 4:
We reviewed all credit card transactions received during the months of January 2017 through March 2017 to determine if the transactions were receipted in a timely manner. The results of our review revealed that credit card transactions were not promptly receipted as follows:

- 17 of 34 online credit card transactions received during January 2017 were receipted from 2 to 5 days after receipt;
- 17 of 45 online credit card transactions received during February 2017 were receipted from 2 to 9 days after receipt; and
- 13 of 59 online credit card transactions received during March 2017 were receipted from 2 to 14 days after receipt.

Consequently, the applicable case dispositions were not recorded in *Odyssey* in a timely manner. According to the Court Coordinator, staff did not have access to the online credit card portal and staff was not aware that online credit card payments had to be receipted in a timely manner. As of today, one person has been assigned the responsibility to ensure that all online credit card payments are receipted.

The County Auditor's Office requires that all cash (i.e., cash, checks, credit card payments, etc.) received be promptly recorded and controlled using pre-numbered official County receipts. In addition, the case dispositions should be recorded in *Odyssey* upon receipt of payment.

Failure to ensure that credit card transactions are promptly receipted may result in the loss or misuse of County funds. In addition, failure to ensure that case dispositions are entered in a timely manner may result in the arrest of the defendant, in error.

Recommendation:
Management should ensure that credit card transactions are promptly receipted and case dispositions are entered in a timely manner.

Observation No. 5:
A mail log was not consistently utilized to record payments received through the mail. According to the Court Coordinator, due to restructuring within the department, business processes had not been fully implemented; however, the staff is now aware that a daily mail log is to be prepared.

The County Auditor's Office requires that mail-in payments be listed on a daily mail log. The mail log should include the following information for each mail-in payment received: date received, the name of the payer, the amount of the remittance, the form of the remittance (e.g., cash or check), and, if applicable, the check number.

Failure to ensure that a daily mail log is prepared to record payments received through the mail may result in the loss or misuse of County funds.

Recommendation:
Management should ensure that a daily mail log is prepared to record payments received through the mail. Please refer to the mail log section of the "Cash Handling Guidelines and Procedures" prescribed by the County Auditor's Office for the minimum procedures to be implemented for processing mail-in payments.

Observation No. 6:
We noted during our review that January 2017 through March 2017 *Monthly Report*s were submitted to the County Auditor's Office 8, 8, and 2 days after the fifth day following the end of the month, respectively. According to staff, the individual responsible for preparing the reports was out of the office.

Local Government Code §114.001 (b) states, "A monthly report must be filed within five days after the last day of each month." Timely submittal of the *Monthly Report* helps ensure the proper accounting and accurate projection of county revenues.
Failure to ensure that the *Monthly Report* is submitted to the County Auditor's Office within five days after the last day of each month may result in the improper accounting and inaccurate projection of the County revenues.

Recommendation:
Management should ensure the *Monthly Report* is submitted to the County Auditor's Office within five days after the last day of each month.

Observation No.7:
We noted during our review that deposit slips were not identified by noting the receipt sequence for which the deposit was being made on the face of the deposit slip. According to the Court Coordinator, they were not aware that receipt sequence needed to be noted on the face of the deposit slip.

Pursuant to the County Auditor's Cash Handling Guidelines and Procedures, "Deposit slips must contain sufficient information to identify the cash receipts for which the deposit is being made. Deposit slips must include the date of deposit, receipt sequence, amount of currency and coins, a listing of checks numbers and amounts, and the total dollar amount of the deposit. If it is not possible to list all the checks collected, copies of the checks must be maintained and attached to the Close-Out Report."

Failure to properly prepare deposit slips may result in the misuse of County funds.

Recommendation:
Management should ensure that deposit slips are properly prepared. Please refer to the "Cash Handling Guidelines and Procedures" prescribed by the County Auditor's Office for the minimum procedures to be implemented for preparing deposit slips.

Observation No. 8:
On March 17, 2017, a check received from Lacks Valley Stores in the amount of $116.00 was deposited; however, the check was not receipted in *Odyssey*. As of July 5, 2017, the check had not been receipted. According to the Court Coordinator, she was not aware the check had not been receipted; however, appropriate action to receipt the check would be taken.

The County Auditor's Office requires that all cash (i.e., cash, checks, credit card payments, etc.) received be promptly recorded and controlled using pre-numbered official County receipts.

Failure to ensure that all cash are promptly receipted may result in the loss or misuse of County funds.

Recommendation:
Management should ensure that all cash transactions are promptly receipted and cases are entered in *Odyssey* in a timely manner. In addition, the pending check transaction should be immediately receipted.

Observation No. 9:
We reviewed all dates in which collections were received during the months of January 2017 through March 2017 to determine if the collections were deposited at the bank on a daily basis. The results of our review revealed that deposits were not made at the bank on a daily basis as follows:

- 5 of 20 days in January 2017 were deposited 2 to 5 days after collections were receipted;
- 5 of 19 days in February 2017 were deposited 2 to 5 days after collections were receipted; and
- 3 of 23 days in March 2017 were deposited 2 to 4 days after collections were receipted.

According to the Court Coordinator, the deposits were not made daily due to a heavy workload.

Pursuant to the "Cash Handling Guidelines and Procedures" prescribed by the County Auditor's Office, cash receipts must be deposited intact on a daily basis, unless the amount collected is less than $100.00.

Failure to develop and implement formal monitoring procedures to ensure that collections are deposited at the bank on a daily basis may result in the loss or misuse of County funds.

Recommendation:
Management should ensure that collections are deposited at the bank on a daily basis.

Please provide written management responses to the observations noted above by July 31, 2017.

If you have any questions or would like to schedule a meeting to discuss the above noted observations, please contact Araceli A. Guillen, Internal Auditor 1 at (956) 318-2511 Ext. 4649, Yvonne Torres, Revenue Audit Supervisor, at Ext. 4642, Arcy B. Duran, CPA, Director of Audit, at Ext. 4645, or myself at Ext. 4604.

Respectfully,

Ray Eufracio, CPA
County Auditor

Enclosures: *Monthly Report* and Exhibits

cc: Valde Guerra, County Executive Officer
Renán Ramirez, Chief Information Officer

JUSTICE OF THE PEACE
MONTHLY FINES AND FEES COLLECTED
FOR THE MONTH OF: January-17

PBC

Judge: Homero A. Jasso
Precinct No. 4 Place No. 2

City: EDINBURG, TX
Hidalgo County, Texas

Part I: RECAP OF AMOUNT PAYABLE TO THE COUNTY TREASURER

TOTAL CASH COLLECTED (Receipts #s) 0001 THRU 378		$ 53,524.76 X4-a1
LESS: COST ON DEPOSIT		
ADD: COST ON DEPOSIT LIQUIDATED		(1,558.20) X4-a
		55,882.96 X3
AMOUNT OWED TO COUNTY (Should Match Amt in Part III)		$ ~~(1,558.20)~~ 62,690.91
Less Total amount of remittances to County Treasurer (From Part II)		$ ~~29,056.79~~ (7,607.95) X4-f
Total funds due to County Treasurer (Overtransfer Made to Co Treas.)		~~(30,614.99)~~

Part II: REMITTANCES MADE TO THE COUNTY TREASURER

DESCRIPTION	AMOUNT	COMMENT
Total Collections for the Month (See Schedule of Receipts & Deposits)	$ ~~53,524.76 29,056.79~~ B1	
Add: Previous Month's Bond Overtransfer (Dec '13; May '16 through Aug '16; Oct '16)	~~$1,558.15~~ $0.00 8630.15	
Add: HCSO Monthly "D" Collections Report April 2015	29.00 $0.00	
June 2015	207.00	
Total Remittances Made to County Treasuerer	62,690.91	
	$ ~~29,056.79~~	

PREPARED BY: _____ DATE PREPARED: 2/13/2017

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

RECEIVED
FEB 14 2017
Hidalgo County Auditor's Office

AUDITED BY: THE HIDALGO COUNTY AUDITOR'S OFFICE
DATE: 02/15/17

JUSTICE OF THE PEACE — DATE 2-13-17

THIS REPORT IS DUE IN THE OFFICE OF THE COUNTY AUDITOR BEFORE THE FIFTH (5TH) DAY OF THE FOLLOWING MONTH (LGC § 114.001)

17

JUSTICE OF THE PEACE
MONTHLY FINES AND FEES COLLECTED
FOR THE MONTH OF: January-17

Judge: Homero A. Jasso
Precinct No. 4 Place No. 2

PBC

City: EDINBURG, TX
Hidalgo County, Texas

Part III SUMMARY OF COLLECTIONS PAYABLE TO THE COUNTY TREASURER

Name of Fine, Fee, Court Cost	# Issued/ Filed	Statute Reference	Detail of Amt Collected	GL Acct No	Amt. Collected
FINES:					
County Fines (Local Fine)		LGC 113 001, PC 12 23		1200-351-10-068-000-0-000	$ 19,211.32
Texas Parks & Wildlife 85% Fine (State Fine)		TPWC 12 107		1100-207-20-000-012-0-000	249 05
No Safety Belt 50% Fine (State Fine)		TRC 545 412, 545 413 (j)		1100-207-20-000-028-0-000	187 50
Gross Weight 50% Fine (State Fine)		TRC Sec 621 506 (g)		1100-207-20-000-013-0-000	-
School District 50% Fines		Educ Code § 25 093 (d) 1 (A)		1100-207-30-000-011-0-000	-
LOCAL COURT COSTS AND FEES:					
Courthouse Security Adm. Fee($3)		C C P Art. 102 017 (b)		1241-341-10-060-001-0-000	764 44
Courthouse Security Fund JP ($1)		C C P Art. 102 017		1245-341-10-068-000-0-000	237 80
Justice Court Technology Fund ($4)		C C P Art. 102 0173		1242-341-10-060-000-0-000	987 27
Time Payment - @40% OF $25 00 ($10 00)		LGC 133 103 (d)		1100-341-10-060-001-0-000	54.95 ~~$4 95~~
Time Payment - @ 10% of $25 00 ($2 50)		LGC 133 103 (e)		1100-341-10-060-002-0-000	13.73 ~~13 74~~
Administrative Local Transaction Fee ($2)		C C P Art. 102 072		1100-341-10-060-003-0-000	562 19
Motor Vehicle Adm. Fee ($10-$20) (Consumer Fee for Exp. DL, Exp Insp Cert, Exp Mv Reg		TRC Sec 548 605, 521 026,502 407		1100-341-10-060-004-0-000	160 00
Special Fees				1100-341-10-068-000-0-000	-
Deferred Disposition		C C P Art 45 051	-		
Administrative Fee - "Drivers Safety Course" ($10)		C C P Art 45 0511(f)	-		
Support of Judiciary Fund ($ 6 00)		LGC 133 105		1100-341-10-060-009-0-000	143 27
Traffic Fee ($3)		TRC 542 403		1100-341-10-068-000-0-000	366 45
Child Safety ($20-$25)		C C P Art 102 014 (c)		1100-341-10-060-011-0-000	-
Failure to Appear ($4)		TRC 706 006/TRC 706 007(d-2)		1100-341-10-060-012-0-000	-
Scofflaw Fee ($20)		TRC 502 010(a)		1100-341-10-140-049-0-000	1,702 97
Truancy Prevention and Diversion Fund ($1)		C C P Art. 102 015		1100-341-10-060-013-0-000	212 45
Truancy Court Cost ($50)		Fam Code 65 107 (a), (b)		1100-341-10-060-014-0-000	-
STATE COURT COSTS AND FEES:					
Criminal Justice Planning Fund C C P ($5)		C C P. Art. 102 051		1100-207-20-000-003-0-000	10 00
State General Revenue Fund ($2 50)		C C P Art. 102 015		1100-207-20-000-010-0-000	2 50
Law Enforcement Education Fund (____$1,____ $1.50,____$3 50)		Govt. Code Sec. 415 082		1100-207-20-000-011-0-000	2 00
Operators and Chauffeurs License Fund ($75)		TRC 601 192		1100-207-20-000-031-0-000	-
Time Payment - @50% OF $25 00 ($12 50)		LGC 133 103 (b)		1100-207-20-000-005-0-000	68 69
Juvenile Crime and Delinquency Fund (____$ 25,____$ 50)		C C P Art. 102 075(m)		1100-207-20-000-007-0-000	3 75
Comprehensive Rehabilitation Fund ($5)		C C P Art. 102 082		1100-207-20-000-008-0-000	5 00
Fugitive Apprehension Fund ($5)		C C P Art. 102 019 (a) 2		1100-207-20-000-009-0-000	52 47
Consolidated Court Costs Fund ($17)		CCP 102 075 (a) 3/ LGC 133 102		1100-207-20-000-015-0-000	9,951 87
Compensation Victims Of Crime Fund (___$3,___$5,___$15,___$35)		C C P Art. 56 55 (2) & (3)		1100-207-20-000-017-0-000	162 42
Judicial & Court Personnel Training Fund (___$1,___$2)		Govt Code Sec. 56 001 (b)		1100-207-20-000-027-0-000	21 99
Correctional Managment Institute of Texas Fund ($ 50)		CCP Art. 102 075		1100-207-20-000-029-0-000	2 25
Indigent legal Services Fee-JP ($6)	62	Govt. Code Sec. 101 141(2) (B)		1100-207-20-000-004-0-000	372 00
State Traffic Fee- Subtitle C ($30)		TRC Sec 542 4031		1100-207-20-000-035-0-000	3,424 50
Jury Service Fee ($4)		C C P Art. 102 0045		1100-207-20-000-053-0-000	955 10
Support of Judiciary Fund ($5 40)		LGC 133 105		1100-207-20-000-054-0-000	1,270 89
Birth Certificate Fee ($1 80)		HSC 191 022(f)		1100-207-20-000-039-0-000	-
Defensive Driving Record Fee ($12)		C C P Art. 45 0511 (e-1)		1100-207-20-000-057-0-000	-
Indigent Defense Representation Fund ($2)		LGC 133 107/GC 102 023		1100-207-20-000-059-0-000	459 02
Moving Violation Fee ($0 10)		C C P Art. 102 022 GC		1100-207-20-000-061-0-000	17 28
Safety Seat Violation Fee ($0 15)		TRC 545 412 (b-1)		1100-207-20-000-062-0-000	-
Failure to Appear ($20)		TRC 706 006/TRC 706 007(d-2)		1100-207-20-000-066-0-000	-
Electronic Filing Fee - Civil ($10)		GC 101 1411/GC 51 851		1100-207-20-000-070-0-000	620 00
Truancy Prevention and Diversion Fund ($1)		C C P Art. 102 015		1100-207-20-000-073-0-000	212 46
Texas Home Visiting Program Contribution ($5)		HSC 191 0048/LGC 118 018 (e)		1100-207-20-000-074-0-000	-
ARREST /WARRANT FEES: STATE		C C P Art. 102 011			
DPS (_____$3,_____$5,_____$35,_____$50)				1100-207-20-000-019-0-000	1,062 47
TABC (_____$3,_____$5,_____$35,_____$50)				1100-207-20-000-020-0-000	-
PKWL (_____$3,_____$5,_____$35,_____$50)				1100-207-20-000-021-0-000	10 60
UTPA (_____$3,_____$5,_____$35,_____$50)				1100-207-20-000-022-0-000	-
ARREST /WARRANT/SERVICE FEES: COUNTY		LGC 118 131			
Sheriff Fees:				1100-342-10-060-001-0-000	166 56
Constable Fees:					
Precinct #1				1100-342-10-291-000-0-000	5 00
Precinct #2				1100-342-10-292-000-0-000	150 00
Precinct #3				1100-342-10-293-000-0-000	75 00
Precinct #4				1100-342-10-294-000-0-000	6,079.70 ~~7,629 70~~
Precinct #5				1100-342-10-295-000-0-000	-
District Attorney Fees				1100-341-10-060-007-0-000	-
Tax Assessor Fraud Investigators				1100-342-10-060-002-0-000	-
School District Arrest Fee				1100-342-10-060-003-0-000	-
Fire Marshal Fee				1100-342-20-060-001-0-000	-
Due to Others					
Warrant Fees/Out of County Service Fees DTO Law Enforcement Agencies		C C P Art. 102 011 (a) 2. A)		1100-207-30-000-003-0-000	-
Refund - Overpayments				1100-202-00-000-014-0-000	534 00
Due to Others				1100-202-00-000-014-0-000	-
Restitution				1100-202-00-000-014-0-000	-
Failure to Appear- OmniBase ($6)		TRC 706 006/TRC 706 007(d-2)		1100-202-00-000-019-0-000	-
Delinquent Fees				1100-202-00-000-004-0-000	2,871 64
Justice Fees (Local Fees)				1100-341-10-060-001-0-000	1,637.60 ~~$7 00~~
Small Claims Court Filing Fee ($25)		LGC 118 121/118 122	-		
Debt Claim Fee (Justice Court Filing Fee) ($25)		LGC 118 121/ 118 122	1,550.00		
Landlord & Tenant Eviction Filing Fee (Forcible Entry & Detainer Court) ($25)		LGC 118 121/118 122	-		
Transcript Fees ($10)		LGC 118 121/ 118 123 (b)	-		
Appeal Fees ($10)			-		
Abstract Fees ($5)		LGC 118 121/118 123 (c)	50 00		
Writ Filing Fee ($5)		LGC 118 121/ 118 123 (d)	35 00		
Issuing other Document ($1 1st pg, 25 for each addt'l pg)		LGC 118 121/118 123 (e)	-		
Certified Copies of Court Papers ($2 1st pg, 25 for each addt'l pg)		LGC 118 121	2 00		
Probable Cause Tow Hearing Fee ($20)		LGC 118 121(a)4	-		
Birth Certificates ($22 each)		HSC 191 0045 (3)(1)		1100-341-10-060-001-0-000	-
Death Certificates ($20 each, each addt'l $3)		HSC 191 0045 (3)(3)		1100-341-10-060-001-0-000	-
Preservation of Vital Statistics Fee ($1 each)		HSC Sec 191 0045 (h)		1100-341-10-060-068-0-000	-
Jury Fees (Civil $22, Criminal $3)		Rules of Civil Proc., Rule 504 1(b)/ CCP 102 004		1100-341-10-060-006-0-000	22 00
				TOTAL AMOUNT DUE TO THE COUNTY TREASURER:	$ 55,082.96

AUDITED BY: THE HIDALGO COUNTY AUDITOR'S OFFICE
DATE: 02/15/17

RECEIVED
FEB 14 2017
Hidalgo County Auditor's Office

THIS REPORT IS DUE IN THE OFFICE OF THE COUNTY AUDITOR BEFORE THE 10TH DAY OF THE FOLLOWING MONTH. LGC § 113.601

Justice of the Peace Homer Jasso
Schedule of Adjustments
For the Month Ended January 31, 2017

Receipt Number	Case Number	Offense	Offns Date	CCC	CHS	CHSJP	CJP	CMIT	CO	CR	CVCA	DEt	DPS	FA	GR	IDRF	JCD	JCPT	JCTF	JSF	LEMI	LEOA	LTF	MVF	SCOF	SJFC	SJFS	SO	STF	SV50	TP	TPWFr	UTFC	WTPREC42	TOTAL
Based on Offense Date, JCPT, CVC, UTFC were assessed incorrectly and CJP,LEMI should not have been assessed.																																			
JP42-2017-00218	T98-0321142	Disregard Stop Sign	9/21/1998	17.00	3.00	-	5	-	60.25	-	5.00	-	-	5	-	-	0.25	2	-	-	0.5	-	2	0	20.00	-	-	5	-	-	-	-	-	-	125.00
Based on Offense Date, JCPT, CVC, were assessed incorrectly.																																			
JP42-2017-00219	T98-0322142	No Valid Inspection Cert	9/21/1998	17.00	3.00	-	-	-	55.75	-	15.00	-	-	5	-	-	0.25	2	-	-	-	-	2	0	20.00	-	-	5	-	-	-	-	-	-	125.00
Based on Offense, CO according to statute Sec 545.413 Subsection (d) the fines should not be more than $50.00.																																			
JP42-2017-00156	JP01-02-717	No Safety Belt	2/22/2001	17.00	3.00	-	-	-	150.00	-	15.00	89.18	5.00	5	-	-	0.25	2	-	-	-	-	2	0	20.00	-	-	-	-	-	25	-	3.00	-	336.43
Based on Offense, CO according to statute Sec 545.413 Subsection (d) the fines should not be more than $50.00 in addition Delinquent fee over assessed.																																			
JP42-2017-00156	JP01-02-717	No Safety Belt	2/22/2001	17.00	3.00	-	-	-	150.00	-	15.00	89.18	5.00	5	-	-	0.25	2	-	-	-	-	2	0	20.00	-	-	-	-	-	25	-	3.00	-	336.43
Based on Offense, CO & CRF need to be split correctly, Delinquent fee over assessed.																																			
JP42-2017-00157	JP01-02-718	Unrestrained Child Unde	2/22/2001	17.00	3.00	-	-	-	150.00	-	15.00	89.18	5.00	5	-	-	0.25	2	-	-	-	-	2	0	20.00	-	-	-	-	-	25	-	3.00	-	336.43
Based on Offense,UTFC should not be assessed.																																			
JP42-2017-00020	JP01-03-291A	Assault	3/10/2001	17.00	3.00	-	-	-	-	-	15.00	-	-	5	-	-	0.25	2	-	-	-	-	2	0	20.00	-	-	5	-	-	-	-	3.00	-	72.25
LTF should have been assessed.																																			
JP42-2017-00220	JP00-11-041	Speeding (Exceed Pfl)-7	11/21/1994	-	-	-	5	-	43.25	5.00	15.00	-	5.00	-	2.5	-	-	-	1	-	-	0.5	1	-	0	20.00	-	-	-	-	-	-	-	3.00	-	101.25
Based on Offense Date, JCPT, CVC, FA, JCD, CMI should have been assessed, CCC assessed incorrectly																																			
JP42-2017-00314	JP04-01-751	Speeding (Exceed Pfl)	12/31/2003	21.86	1.64	-	-	-	-	-	-	48.52	2.73	-	-	-	-	-	2.19	-	-	-	2	-	10.93	-	-	-	16.39	-	-	-	1.64	-	107.90
Delinquent fee over assessed.																																			
JP42-2017-00016	JP04-02-587	Unrestrained Child 4-14	2/18/2004	40.00	3.00	-	-	-	50.00	-	-	77.10	5.00	-	-	-	-	-	4.00	-	-	-	2	-	20.00	-	-	-	30.00	50	-	-	3.00	-	284.10
JP42-2017-00169	JP05-07-160	No Liability Insurance	6/28/2005	40.00	3.00	-	-	-	3.15	-	-	74.70	5.00	-	-	-	-	-	4.00	-	-	-	2	-	20.00	-	-	-	-	-	-	-	-	-	151.85
JP42-2017-00171	JP06-01-371	Speeding (Exceed Prima	12/30/2005	40.00	3.00	-	-	-	160.00	-	-	97.50	5.00	-	-	-	-	-	4.00	4.00	-	-	2	-	20.00	0.60	3.40	-	30.00	-	-	-	3.00	-	372.50
JP42-2017-00236	JP06-03-924	Backed without Safety	3/18/2006	40.00	3.00	1.00	-	-	200.00	-	-	109.80	5.00	-	-	-	-	-	4.00	4.00	-	-	2	-	20.00	0.60	3.40	-	30.00	-	-	-	3.00	-	425.80
JP42-2017-00150	JP06-06-486	Speeding (Exceed Prima	6/2/2006	9.26	0.69	0.23	-	-	-	-	-	21.60	1.16	-	-	-	-	-	0.93	0.93	-	-	2	-	4.63	0.14	0.79	-	6.95	-	-	-	0.69	-	50.00
JP42-2017-00323	JP07-01-846	No Liability Insurance	12/21/2006	40.00	3.00	1.00	-	-	30.00	-	-	122.40	5.00	-	-	-	-	-	4.00	4.00	-	-	2	-	20.00	0.60	3.40	-	-	-	-	-	-	-	235.40
JP42-2017-00365	JP07-02-709	No Liability Insurance	1/28/2007	40.00	3.00	1.00	-	-	275.00	-	-	122.40	5.00	-	-	-	-	-	4.00	4.00	-	-	2	-	20.00	0.60	3.40	-	-	-	-	-	-	-	480.40
JP42-2017-00019	JP07-10-969	No Liability Insurance	10/5/2007	40.00	3.00	1.00	-	-	275.00	-	-	122.40	5.00	-	-	-	-	-	4.00	4.00	-	-	2	-	20.00	0.60	3.40	-	-	-	-	-	-	-	480.40
JP42-2017-00346	JP07-11-749	No Liability Insurance	11/6/2007	40.00	3.00	1.00	-	-	-	-	-	122.40	5.00	-	-	-	-	-	4.00	4.00	-	-	2	-	20.00	0.60	3.40	-	-	-	-	-	-	-	205.40
JP42-2017-00017	JP07-10-968	No Safety Belt	10/5/2007	40.00	3.00	1.00	-	-	49.00	-	-	64.50	5.00	-	-	-	-	-	4.00	4.00	-	-	2	-	20.00	0.60	3.40	-	30.00	-	-	-	3.00	-	229.50
JP42-2017-00345	JP08-03-337	Speeding (Exceed Prima	1/23/2008	40.00	3.00	1.00	-	-	-	-	-	90.00	5.00	-	-	2	-	-	4.00	4.00	-	-	2	-	20.00	0.60	5.40	-	30.00	-	-	-	3.00	-	210.00
JP42-2017-00344	JP08-03-433	No Valid Insp Cert	2/26/2008	40.00	3.00	1.00	-	-	-	-	-	96.90	5.00	-	-	2	-	-	4.00	4.00	-	-	2	-	20.00	0.60	5.40	-	30.00	-	-	-	3.00	-	216.90
JP42-2017-00274	JP08-06-294	Speeding (Exceed Prima	5/14/2008	40.00	3.00	1.00	-	-	130.00	-	-	90.00	5.00	-	-	2	-	-	4.00	4.00	-	-	2	-	20.00	0.60	5.40	-	30.00	-	-	-	3.00	-	340.00
JP42-2017-00062	JP13-01-161	Speeding (Exceed Prima	12/24/2012	40.00	3.00	1.00	-	-	-	-	-	79.50	5.00	-	-	2	-	-	4.00	4.00	-	-	2	10	20.00	0.60	5.40	-	30.00	-	-	-	3.00	-	199.50
JP42-2017-00068	JP13-10-350	No Driver's Lic	10/9/2013	40.00	3.00	1.00	-	-	-	-	-	45.93	5.00	-	-	2	-	-	4.00	4.00	-	-	2	10	20.00	0.60	5.40	-	-	-	-	-	-	-	132.93
Based on Offense Type, STF, UTFC should have been assessed.																																			
JP42-2017-00152	JP12-12-020	No Medical Cert on Pers	11/7/2012	40.00	3.00	1.00	-	-	200.00	-	-	86.10	5.00	-	-	2	-	-	4.00	4.00	-	-	2	-	20.00	0.60	5.40	-	-	-	-	-	-	-	373.10
Based on Offense Type, MVF should have been assessed.																																			
JP42-2017-00283	JP13-01-126	No Driver's Lic	12/11/2012	40.00	3.00	1.00	-	-	166.00	-	-	75.90	5.00	-	-	2	-	-	4.00	4.00	-	-	2	-	20.00	0.60	5.40	-	-	-	-	-	-	-	328.90
JP42-2017-00112	JP13-06-130	No Driver's Lic	5/20/2013	40.00	3.00	1.00	-	-	66.00	-	-	45.90	5.00	-	-	2	-	-	4.00	4.00	-	-	2	-	20.00	0.60	5.40	-	-	-	-	-	-	-	198.90
Based on Offense Type, MVF should have been assessed, Delinquent fee under assesssed.																																			
JP42-2017-00024	JP13-07-080	No Driver's Lic	7/5/2013	40.00	3.00	1.00	-	-	66.00	-	-	45.70	5.00	-	-	2	-	-	4.00	4.00	-	-	2	-	20.00	0.60	5.40	-	-	-	-	-	-	-	198.70
Based on Offense, CO according to statute Sec 545.413 Subsection (d) the fines should not be more than $50.00, based on disposition date TP should not have been assessed.																																			
JP42-2017-00279	T00-5988142	No Safety Belt	6/14/2000	17.00	3.00	-	-	-	125.00	-	15.00	-	5.00	5	-	-	0.25	2	-	-	-	-	2	0	20.00	-	-	-	-	-	25	-	3.00	50.00	272.25
JP42-2017-00260	JP01-09-798	No Safety Belt	9/12/2001	17.00	3.00	-	-	0.5	149.25	-	15.00	-	5.00	5	-	-	0.50	2	-	-	-	-	2	0	20.00	-	-	-	-	-	25	-	3.00	50.00	297.25

RECEIVED
MAR 14 2017
Hidalgo County
Auditor's Office

JUSTICE OF THE PEACE
MONTHLY FINES AND FEES COLLECTED
FOR THE MONTH OF: February-17

Judge: Homero A. Jasso
Precinct No. 4 Place No. 2

PBC

City: EDINBURG, TX
Hidalgo County, Texas

Part I: RECAP OF AMOUNT PAYABLE TO THE COUNTY TREASURER

TOTAL CASH COLLECTED (Receipts #s) 379 THRU ~~702~~ 767 $55,253.82)

LESS: COST ON DEPOSIT _____ X7

ADD: COST ON DEPOSIT LIQUIDATED _____ X7

AMOUNT OWED TO COUNTY (Should Match Amt in Part III) $55,25382 X3
62,861.77

Less: Total amount of remittances to County Treasurer (From Part II) $ ~~53,337.76~~

Total funds due to County Treasurer (Overtransfer Made to Co Treas.) ~~(53,337.76)~~
(7,607.95)

Part II: REMITTANCES MADE TO THE COUNTY TREASURER

DESCRIPTION	AMOUNT	COMMENT
Total Collections for the Month (See Schedule of Receipts & Deposits)	$ ~~53,337.76~~ 55,253.82 B1	
Add: Previous Month's Bond Overtransfer Dec '13, Mar '16 through Aug '16; Oct '16	~~7,607.95~~ $0.00 7121.95	
Add: HCSO Monthly "D" Collections Report April 2015	219.00 $0.00	
June 2015	267.00	
Total Remittances Made to County Treasuerer	62,861.77 $ ~~53,337.76~~	

PREPARED BY: _____ DATE PREPARED: 3/9/2017

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

HIDALGO COUNTY AUDITOR'S OFFICE
APPROVED BY: _____
DATE: 04/25/17

_____ 3/10/2017
JUSTICE OF THE PEACE DATE

THIS REPORT IS DUE IN THE OFFICE OF THE COUNTY AUDITOR BEFORE THE FIFTH (5TH) DAY OF THE FOLLOWING MONTH (LGC § 114.001)
COUNTY AUDITOR'S FORM RE-JP-004 REVISED 01/17

X7

JUSTICE OF THE PEACE
MONTHLY FINES AND FEES COLLECTED
FOR THE MONTH OF: February-17

Judge: Homero A. Jasso
Precinct No. 4 Place No. 2

PBC

City: EDINBURG, TX
Hidalgo County, Texas

Part III SUMMARY OF COLLECTIONS PAYABLE TO THE COUNTY TREASURER

Name of Fine, Fee, Court Cost	# Issued/ Filed	Statute Reference	Detail of Amt Collected	GL Acct No.	Amt. Collected
FINES:					
County Fines (Local Fine)		LGC 113 004, PC 12 23		1200-351-10-068-000-0-00(	$ 22,464 05
Texas Parks & Wildlife 85% Fine (State Fine)		TPWC 12 107		1100-207-20-000-012-0-00(	247.40 650 80
No Safety Belt 50% Fine (State Fine)		TRC 545 412, 545 413 (j)		1100-207-20-000-028-0-00(	237.50
Gross Weight 50% Fine (State Fine)		TRC Sec 621 506 (g)		1100-207-20-000-013-0-00(	-
School District 50% Fines		Educ Code § 25 093 (d) 1 (A)		1100-207-30-000-011-0-00(	-
LOCAL COURT COSTS AND FEES:					
Courthouse Security Adm. Fee($3)		C C P Art 102 017 (b)		1241-341-10-060-001-0-00(	864 51
Courthouse Security Fund JP ($1)		C C P Art 102 017		1245-341-10-068-000-0-00(	268 40
Justice Court Technology Fund ($4)		C C P Art 102 0173		1242-341-10-060-000-0-00(	1,124 64
Time Payment - @40% OF $25 00 ($10 00)		LGC 133 103 (d)		1100-341-10-060-001-0-00(	70 00
Time Payment - @ 10% of $25 00 ($2 50)		LGC 133 103 (e)		1100-341-10-060-002-0-00(	17 50
Administrative Local Transaction Fee ($2)		C C P Art 102 072		1100-341-10-060-003-0-00(	620 00
Motor Vehicle Adm. Fee ($10-$20) (Dismissal Fee for Exp Dl., Exp Insp Cert, Exp Veh Reg		TRC Sec 548 608, 521 026 502 402		1100-341-10-060-004-0-00(	260 00
Special Fees				1100-341-10-068-000-0-00(	-
Deferred Disposition		C C P Art 45 051	-		
Administrative Fee - "Drivers Safety Course" ($10)		C C P Art 45 0511(f)	-		
Support of Judiciary Fund ($ 60)		LGC 133 105		1100-341-10-060-009-0-00(	159 91
Traffic Fee ($3)		T R C 542 403		1100-341-10-068-000-0-00(	344 91
Child Safety ($20-$25)		C C P Art 102 014 (c)		1100-341-10-060-011-0-00(	25.00 25 00
Failure to Appear ($4)		TRC 706 006/TRC 706 007(d)(2)		1100-341-10-060-012-0-00(	0.00 -1 00*
Scofflaw Fee ($20)		TRC 502 010(a)		1100-341-10-140-049-0-00(	2,049 16
Truancy Prevention and Diversion Fund ($1)		C C P Art 102 015		1100-341-10-060-013-0-00(	242 83
Truancy Court Cost ($50)		Fam Code 65 107 (a), (b)		1100-341-10-060-014-0-00(	-
STATE COURT COSTS AND FEES:					
Criminal Justice Planning Fund C C P. ($5)		C C P Art 102 051		1100-207-20-000-003-0-00(	-
State General Revenue Fund ($2 50)		C C P Art 102 015		1100-207-20-000-010-0-00(	-
Law Enforcement Education Fund (____$1, ____$1.50, ____$3 50)		Govt Code Sec 415 082		1100-207-20-000-011-0-00(	-
Operators and Chauffeurs License Fund ($75)		T R C 601 192		1100-207-20-000-031-0-00(	-
Time Payment - @50% OF $25.00 ($12 50)		LGC 133 103 (h)		1100-207-20-000-005-0-00(	87.50
Juvenile Crime and Delinquency Fund (____$ 25, ____$ 50)		C C P Art 102 075(m)		1100-207-20-000-007-0-00(	8 84
Comprehensive Rehabilitation Fund ($5)		C C P Art 102 082		1100-207-20-000-008-0-00(	-
Fugitive Apprehension Fund ($5)		C C P Art. 102 019 (a) 2		1100-207-20-000-009-0-00(	98.33
Consolidated Court Costs Fund ($17)		CCP 102 075 (a) 3/ LGC 133 102		1100-207-20-000-015-0-00(	11,057.27
Compensation Victims Of Crime Fund (____$3, ____$5, ____$15, ____$35)		C C P Art. 56 55 (2) & (3)		1100-207-20-000-017-0-00(	290.00
Judicial & Court Personnel Training Fund (____$1, ____$2)		Govt Code Sec 56 001 (b)		1100-207-20-000-027-0-00(	36.33
Correctional Managment Institute of Texas Fund ($ 50)	X	CCP Art. 102 075		1100-207-20-000-029-0-00(	8.33
Indigent legal Services Fee-JP ($6)	35	Govt Code Sec 101 141(2)(B)		1100-207-20-000-004-0-00(	210 00
State Traffic Fee- Subtitle C ($30)		TRC Sec 542 4031		1100-207-20-000-035-0-00(	3,149 03
Jury Service Fee ($4)		C C P Art. 102 0045		1100-207-20-000-053-0-00(	1,065.98
Support of Judiciary Fund ($5 40)		LGC 133 105		1100-207-20-000-054-0-00(	1,416.75
Birth Certificate Fee ($1 80)	-	HSC 191 022(f)		1100-207-20-000-039-0-00(	-
Defensive Driving Record Fee ($12)		C C P Art 45 0511 (c-1)		1100-207-20-000-057-0-00(	-
Indigent Defense Representation Fund ($2)		LGC 133 107/GC 102 025		1100-207-20-000-059-0-00(	510 67
Moving Violation Fee ($0 10)		C C P Art. 102 022/GC		1100-207-20-000-061-0-00(	18 43
Safety Seat Violation Fee ($0 15)		TRC 545 412 (b-1)		1100-207-20-000-062-0-00(	-
Failure to Appear ($20)		TRC 706 006/TRC 706 007(d)(2)		1100-207-20-000-066-0-00(	0.00 20 00
Electronic Filing Fee - Civil ($10)		GC 101 1411/GC 51 851		1100-207-20-000-070-0-00(	350 00
Truancy Prevention and Diversion Fund ($1)		C C P Art 102 015		1100-207-20-000-073-0-00(	245 96
Texas Home Visiting Program Contribution ($5)		HSC 191 0048/LGC 118 018 (c)		1100-207-20-000-074-0-00(	-
ARREST /WARRANT FEES: STATE		C C P Art. 102 021			
D P S. (_____$3, _____$5, _____$35, _____$50)				1100-207-20-000-019-0-00(	1245.28 1,240 28
T.A.B.C. (_____$3, _____$5, _____$35, _____$50)				1100-207-20-000-020-0-00(	2 48
P.K.W.L. (_____$3, _____$5, _____$35, _____$50)				1100-207-20-000-021-0-00(	5 00
U.T.P.A. (_____$3, _____$5, _____$35, _____$50)				1100-207-20-000-022-0-00(	-
ARREST /WARRANT/SERVICE FEES: COUNTY		LGC 118 131			
Sheriff Fees:				1100-342-10-060-001-0-00(	158 08
Constable Fees:					
Precinct #1				1100-342-10-291-000-0-00(	-
Precinct #2				1100-342-10-292-000-0-00(	(75 00)
Precinct #3				1100-342-10-293-000-0-00(	-
Precinct #4				1100-342-10-294-000-0-00(	2980.00 2,985 00
Precinct #5				1100-342-10-295-000-0-00(	-
District Attorney Fees				1100-341-10-060-007-0-00(	-
Tax Assessor Fraud Investigators				1100-342-10-060-002-0-00(	-
School District Arrest Fee				1100-342-10-060-003-0-00(	-
Fire Marshal Fee				1100-342-20-060-001-0-00(	-
Due to Others					
Warrant Fees/Out of County Service Fees DTO Law Enforcement Agencies		C C P Art 102 011 (a) 2-A)		1100-207-30-000-003-0-00(	-
Refund - Overpayments				1100-202-00-000-014-0-00(	35.00 WARRANT
Due to Others				1100-202-00-000-014-0-00(	30.00 -
Restitution				1100-202-00-000-014-0-00(	-
Failure to Appear- Omn.Base ($6)		TRC 706 006/TRC 706 007(d)(2)		1100-202-00-000-019-0-00(	0.00 -6.00
Delinquent Fees				1100-202-00-000-004-0-00(	2,390 75
Justice Fees (Local Fees)				1100-341-10-060-001-0-00(	910 00
Small Claims Court Filing Fee ($25)		LGC 118 121/118 122	875 00		
Debt Claim Fee (Justice Court Filing Fee) ($25)		LGC 118 121/ 118 122	-		
Landlord & Tenant Eviction Filing Fee (Forcible Entry & Detainer Court) ($25)		LGC 118 121/ 118 122	-		
Transcript Fees ($10)		LGC 118 121/ 118 123 (b)	-		
Appeal Fees ($10)			-		
Abstract Fees ($5)		LGC 118 121/ 118 123 (c)	20 00		
Writ Filing Fee ($5)		LGC 118 121/ 118 123 (d)	15 00		
Issuing other Document ($1 1st pg, 25 for each addt'l pg)		LGC 118 121/ 118 123 (e)	-		
Certified Copies of Court Papers ($2 1st pg, .25 for each addt'l pg)		LGC 118 121	-		
Probable Cause Tow Hearing Fee ($20)		LGC 51 141 a 4	-		
Birth Certificates ($22 each)		HSC 191 0045 3 (d)		1100-341-10-060-001-0-00(	-
Death Certificates ($20 each, each addt'l $3)		HSC 191 0045 3 (d)		1100-341-10-060-001-0-00(	-
Preservation of Vital Statistics Fee ($1 each)		HSC Sec 191 0045 (h)		1100-341-10-060-008-0-00(	-
Jury Fees (Civil $22, Criminal $3)		Rules of Civil Proc , Rule 508 1-b/ C C P 102 004		1100-341-10-060-006-0-00(	-
				TOTAL AMOUNT DUE TO THE COUNTY TREASURER:	55,253.82 54,378.82

HIDALGO COUNTY AUDITOR'S OFFICE
APPROVED BY: [signature]
DATE: 04/25/17

RECEIVED
MAR 14 2017
Hidalgo County
Auditor's Office

THIS REPORT IS DUE IN THE OFFICE OF THE COUNTY AUDITOR BEFORE THE FIFTH (5TH) DAY OF THE FOLLOWING MONTH. LGC § 113 001

COUNTY AUDITOR'S FORM RE-JP-004 REVISED 04 17

X3

Justice of the Peace Homer Jasso
Schedule of Adjustments
For the Month Ended February 28, 2017

Receipt Number	Case Number	Offense	Offense Dat	ABC	ARRE	CLC	CHS	CHSJP	CMIR	CO	CRI	CVCA	DEL	DPS	DPSr	FA	IDRF	JCD	JCPT	JCTF	JSF	LTF	MVF	OMN	OMNI	OMNP	SCOF	SJFC	SJFS	SO	STF	SVSC	TP	TPDC	TPDS	UTFC	WFPRE	Total
Based on Offense Type, LTF should have been assessed.																																						
JP42 2017 00423	T99-3759342	No Safety Belt	6/24/1999	-	-	17.00	3.00	-	-	25.00	-	15	-	5.00	-	5	-	0.25	1	-	-	-	-	-	-	-	20.00	-	-	-	-	-	-	-	-	3	-	94.25
Based on Offense Type, CCC should have been assessed, CVCA, JCD under assessed.																																						
JP42 2017 00544	T98 2 168	Speeding (Exp Pfl)	2/26/1998	-	-	-	3.00	-	-	29.00	-	10	-	-	-	5	-	0.13	1	-	-	2	-	-	-	-	20.00	-	-	-	-	-	-	-	-	3	-	73.13
Based on Offense Type, JCD under assessed.																																						
JP42 2017 00546	T98-6-316	No Safety Belt	7/13/1998	-	5	17.00	3.00	-	-	4.00	-	15	-	-	-	5	-	0.13	1	-	-	2	-	-	-	-	20.00	-	-	-	-	-	-	-	-	3	-	75.13
Based on Offense Type, SVSO should be split corectly, based on disposition date, TP should not have been assessed.																																						
JP42 2017 00745	JP02 01 239	Child 4-14 rde unsecr	12/22/2001	-	-	17.00	3.00	-	0.5	150.00	-	15	-	5.00	-	5	-	0.50	2	4.00	-	2	-	-	-	-	20.00	-	-	-	-	50	25	-	-	3	-	302.00
Based on Offense Type, JCTF should have been assessed, UTFC should not have been assessed.																																						
JP42 2017 00401	JP01 09 569	Exp tic Plates	9/17/2001	-	-	17.00	3.00	-	0.5	-	-	15	-	5.00	-	5	-	0.50	2	-	-	2	-	-	-	-	20.00	-	-	-	-	-	-	-	-	3	50	123.00
Based on disposition date, TP should not have been assessed.																																						
JP42 2017 00604	JP02 03 645	Fail to give 1/2 Rdwy	3/20/2002	-	-	17.00	3.00	-	0.5	203.00	-	15	-	5.00	-	5	-	0.50	2	4.00	-	2	-	-	-	-	20.00	-	-	-	-	-	25	-	-	3	-	305.00
JP42 2017 00605	JP02 03 647	No DL (When Unl)	3/20/2002	-	-	17.00	3.00	-	0.5	206.00	-	15	-	5.00	-	5	-	0.50	2	4.00	-	2	-	-	-	-	20.00	-	-	-	-	-	25	-	-	-	-	305.00
JP42 2017 00606	JP02 03 646	No Liab Ins	3/20/2002	-	-	17.00	3.00	-	0.5	275.00	-	15	-	5.00	-	5	-	0.50	2	4.00	-	2	-	-	-	-	20.00	-	-	-	-	-	25	-	-	-	-	374.00
Based on Offense Type, Del over assessed.																																						
JP42 2017 00436	JP03 07 813	No DL (When Unl)	7/10/2003	-	-	17.00	3.00	-	0.5	168.00	-	15	87.60	5.00	-	5	-	0.50	2	4.00	-	2	-	-	-	-	20.00	-	-	-	-	-	-	-	-	-	-	329.60
JP42 2017 00435	JP03 07 812	Unapp Window Tint	7/10/2003	-	-	17.00	3.00	-	0.5	153.00	-	15	84.00	5.00	-	5	-	0.50	2	4.00	-	2	-	-	-	-	20.00	-	-	-	-	-	-	-	-	3	-	314.00
JP42 2017 00644	JP05 01 081	Loose Material Not Re	12/22/2004	-	-	40.00	3.00	-	-	201.00	-	-	97.50	5.00	-	-	-	-	-	4.00	-	2	-	-	-	-	20.00	-	-	-	-	-	-	-	-	-	-	372.50
JP42 2017 00645	JP05 01 080	No CDL	12/22/2004	-	-	40.00	3.00	-	-	166.00	-	-	87.00	5.00	-	-	-	-	-	4.00	-	2	-	-	-	-	20.00	-	-	-	-	-	-	-	-	-	-	327.00
JP42 2017 00676	JP06 02 098	No Liab Ins	1/26/2006	-	-	40.00	3.00	1.00	-	275.00	-	-	122.40	5.00	-	-	-	-	-	4.00	4.00	2	-	-	-	-	20.00	0.60	3.40	-	-	-	-	-	-	-	-	480.40
JP42 2017 00593	JP06 02 023	No DL (When Unl)	1/27/2006	-	-	40.00	3.00	1.00	-	166.00	-	-	89.70	5.00	-	-	-	-	-	4.00	4.00	2	-	-	-	-	20.00	0.60	3.40	-	-	-	-	-	-	-	-	338.70
JP42 2017 00418	JP07 10 159	Fail to Display DL	9/13/2007	-	-	40.00	3.00	1.00	-	166.00	-	-	89.70	5.00	-	-	-	-	-	4.00	4.00	2	-	-	-	-	20.00	0.60	3.40	-	-	-	-	-	-	-	-	338.70
JP42 2017 00502	JP08 06 1340	Minor Poss Alc Bv	6/6/2008	2.48	-	19.88	1.49	0.50	-	-	-	-	55.76	-	-	-	0.99	-	-	1.99	1.99	2	-	-	-	-	9.94	0.30	2.68	-	-	-	-	-	-	-	-	100.00
JP42 2017 00458	JP08 07 621	Display Fict LP	7/6/2008	-	-	40.00	3.00	1.00	-	-	-	-	90.90	5.00	-	-	2.00	-	-	4.00	4.00	2	-	-	-	-	20.00	0.60	5.40	-	-	-	-	-	-	-	-	177.90
JP42 2017 00459	JP08 07 622	No DL (When Unl)	7/6/2008	-	-	40.00	3.00	1.00	-	-	-	-	90.90	5.00	-	-	2.00	-	-	4.00	4.00	2	-	-	-	-	20.00	0.60	5.40	-	-	-	-	-	-	-	-	177.90
JP42 2017 00457	JP09 12 289	No DL (When Unl)	11/15/2009	-	-	40.00	3.00	1.00	-	-	-	-	60.90	5.00	-	-	2.00	-	-	4.00	4.00	2	-	-	-	-	20.00	0.60	5.40	-	-	-	-	-	-	-	-	147.90
JP42 2017 00460	JP08 07 568	No Liab Ins	7/6/2008	-	-	40.00	3.00	1.00	-	44.35	-	-	93.60	5.00	-	-	2.00	-	-	4.00	4.00	2	-	-	-	-	20.00	0.60	5.40	-	-	-	-	-	-	-	-	224.95
JP42 2017 00669	JP10 05 475	Speeding (Exp Pfl)	5/11/2010	-	-	40.00	3.00	1.00	-	146.00	-	-	94.83	5.00	-	-	2.00	-	-	4.00	4.00	2	0.10	-	-	-	20.00	0.60	5.40	-	30	-	-	-	-	3	-	360.93
JP42 2017 00563	JP13 02 096	Disregard Red Light	2/22/2013	-	-	40.00	3.00	1.00	-	152.90	-	-	96.90	-	-	-	2.00	-	-	4.00	4.00	2	0.10	-	-	-	20.00	0.60	5.40	5	30	-	-	-	-	3	-	369.90
JP42 2017 00577	JP15 05 425	Fail to Yield ROW	5/15/2015	-	-	40.00	3.00	1.00	-	100.00	-	-	81.63	-	-	-	2.00	-	-	4.00	4.00	2	0.10	4	20	6	20.00	0.60	5.40	5	30	-	-	1	1.00	3	-	333.73
Based on Offense Type, Del under assessed.																																						
JP42 2017 00475	JP13 08 060	Invalid DL	7/11/2013	-	-	17.71	1.33	0.44	-	-	-	-	20.37	2.21	-	-	0.89	-	-	1.77	1.77	2	0.04	-	-	-	8.86	0.27	2.39	-	-	-	-	-	-	-	-	60.00
Based on Offense Type, JCTF should have been assessed, based on disposition date, TP should not have been assessed.																																						
JP42 2017 00625	JP01 09 821	No DL (When Unl)	9/13/2001	-	-	17.00	3.00	-	0.5	170.00	-	15	-	5.00	-	5	-	0.50	2	-	-	2	-	-	-	-	20.00	-	-	-	-	-	25	-	-	-	50	315.00
JP42 2017 00624	JP01 09 820	No Safety Belt	9/13/2001	-	-	17.00	3.00	-	0.5	204.00	-	15	-	5.00	-	5	-	0.50	2	-	-	2	-	-	-	-	20.00	-	-	-	-	-	25	-	-	3	50	352.00
Based on Offense Type, JCTF should have been assessed.																																						
JP42 2017 00400	JP01 09 568	No Liab Ins	9/17/2001	-	-	17.00	3.00	-	0.5	-	-	15	-	5.00	-	5	-	0.50	2	-	-	2	-	-	-	-	20.00	-	-	-	-	-	-	-	-	-	50	120.00
Based on Offense Type, CHSJP has been over assessed.																																						
JP42 2017 00473	TR16-1982	342 Safety Seat Syst, Child	5/25/2016	-	-	40.00	3.00	1.90	-	12.50	12.5	-	-	-	5	-	2.00	-	-	4.00	4.00	2	0.10	-	-	-	20.00	0.60	5.40	-	30	-	-	1	1.00	3	-	148.00
Based on Offense Type, MVF should have been assessed.																																						
JP42 2017 00541	TR17 0247	342 Safety Seat Syst, Child	1/8/2017	-	-	40.00	3.00	1.00	-	25.00	25.0	-	-	-	5	-	2.00	-	-	4.00	4.00	2	-	-	-	-	-	0.60	5.40	-	30	-	-	1	1.00	3	-	152.00
JP42 2017 00642	TR16 4254	342 Safety Seat Syst, Child	11/26/2016	-	-	40.00	3.00	1.00	-	25.00	25.0	-	-	-	5	-	2.00	-	-	4.00	4.00	2	-	-	-	-	-	0.60	5.40	-	30	-	-	1	1.00	3	-	152.00
Based on Offense Type, SVSO should not have been assessed.																																						
JP42 2017 00521	JP02 09 323	No Safety Belt	9/6/2002	-	-	17.00	1.00	-	0.5	25.00	-	15	-	5.00	-	5	-	0.50	2	4.00	-	2	-	-	-	-	20.00	-	-	-	-	25	-	-	-	3	50	177.00
Based on Offense Type, TPDS should be split correctly with TPDC.																																						
JP42 2017 00697	JP14 02 101	Speeding (Exc Pfl)	2/10/2014	-	-	40.00	3.00	1.00	-	24.00	-	-	-	5.00	-	-	2.00	-	-	4.00	4.00	2	0.10	-	-	-	20.00	0.60	5.40	-	30	-	-	-	2.00	3	-	146.10
Based on Offense Type, LTF should have been assessed, TPDS should be split correctly with TPDC.																																						
JP42 2017 00717	JP14 02 275	No DL (Unl)	2/24/2014	-	-	22.55	1.69	0.56	-	166.00	-	-	-	2.82	-	-	1.13	-	-	2.25	2.25	-	0.07	-	-	-	11.27	0.34	3.04	-	-	-	-	-	1.13	-	-	215.10

JUSTICE OF THE PEACE
MONTHLY FINES AND FEES COLLECTED
FOR THE MONTH OF: March-17

PBC

Judge: Homero A. Jasso
Precinct No. 4 **Place No.** 2

City: EDINBURG, TX
Hidalgo County, Texas

Part I: RECAP OF AMOUNT PAYABLE TO THE COUNTY TREASURER

TOTAL CASH COLLECTED (Receipts #s) 768 * THRU 1315 * $80,246.86

LESS: COST ON DEPOSIT

ADD: COST ON DEPOSIT LIQUIDATED

AMOUNT OWED TO COUNTY (Should Match Amt in Part III) $80,246.86 X3

87,854.81

Less: Total amount of remittances to County Treasurer (From Part II) $ ~~55,608.85~~

Total funds due to County Treasurer (Overtransfer Made to Co Treas) (7,607.95) X4-M

(55,608.85)

Part II: REMITTANCES MADE TO THE COUNTY TREASURER

DESCRIPTION	AMOUNT	COMMENT
Total Collections for the Month (See Schedule of Receipts & Deposits)	$ ~~80,246.81~~ ~~55,608.85~~ B1	
Add: Previous Month's Bond Overtransfer Dec '13, May '16 through Aug '16, Oct '16	7,607.95 ~~$0.00~~ 7,607.95	
Add: HCSO Monthly "D" Collections Report April 2015	219.00 $0.00	
June 2015	267.00	
	87,854.81	
Total Remittances Made to County Treasurer	$ ~~55,608.85~~	

PREPARED BY: [signature] DATE PREPARED: 4/6/2017

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

HIDALGO COUNTY AUDITOR'S OFFICE
APPROVED BY: [signature]
DATE: 04/28/17

[signature] 4/7/17
JUSTICE OF THE PEACE DATE

THIS REPORT IS DUE IN THE OFFICE OF THE COUNTY AUDITOR BEFORE THE FIFTH (5TH) DAY OF THE FOLLOWING MONTH (LGC § 114.001)

JUSTICE OF THE PEACE
MONTHLY FINES AND FEES COLLECTED
FOR THE MONTH OF: March-17

Judge: Homero A. Jasso
Precinct No. 4 Place No. 2 PBA
City: EDINBURG, TX
Hidalgo County, Texas

Part III SUMMARY OF COLLECTIONS PAYABLE TO THE COUNTY TREASURER

Name of Fine, Fee, Court Cost	# Issued/ Filed	Statute Reference	Detail of Amt Collected	GL Acct No	Amt. Collected	
FINES:						
County Fines (Local Fine)		LGC 113.004, PC 12.23		1200-351-10-068-000-0-000	$31,264.90 ~~31,308.30~~	M X1
Texas Parks & Wildlife 85% Fine (State Fine)		TPWC 12.107		1100-207-20-000-012-0-000	91.80 ~~300.00~~	M
No Safety Belt 50% Fine (State Fine)		TRC 545.412, 545.413		1100-207-20-000-028-0-000	524.50 ~~225.00~~	M
Gross Weight 50% Fine (State Fine)		TRC Sec 621.506 (g)		1100-207-20-000-013-0-000	-	
School District 50% Fines		Educ. Code § 25.093 (d-1) (A)		1100-207-30-000-011-0-000	-	
LOCAL COURT COSTS AND FEES:						
Courthouse Security Adm. Fee($3)		C C P. Art. 102.017 (b)		1241-341-10-060-001-0-000	1,157.58 ~~1,160.58~~	M X1
Courthouse Security Fund JP ($1)		C C P. Art. 102.017		1245-341-10-068-000-0-000	359.90	M X1
Justice Court Technology Fund ($4)		C C P. Art. 102.0173		1242-341-10-060-000-0-000	1,533.63 ~~1,537.63~~	M X1
Time Payment - @40% OF $25.00 ($10.00)		LGC 133.103 (d)		1100-341-10-060-001-0-000	35.05	M
Time Payment - @ 10% of $25.00 ($2.50)		LGC 133.103 (e)		1100-341-10-060-002-0-000	8.76	M
Administrative Local Transaction Fee ($2)		C C P. Art. 102.072		1100-341-10-060-003-0-000	902.00 ~~904.00~~	M
Motor Vehicle Adm. Fee ($10-$20) (Dismissal Fee for Exp. DL, Exp Insp Cert, Exp Vh Reg		TRC Sec 548.605, 521.026,502.407		1100-341-10-060-004-0-000	240.00	M
Special Fees				1100-341-10-068-000-0-000	-	M
Deferred Disposition		C C P. Art. 45.051	-	M		
Administrative Fee - "Drivers Safety Course" ($10)		C C P. Art. 45.511(f)	-	M		
Support of Judiciary Fund ($ 60)		LGC 133.105		1100-341-10-060-009-0-000	217.15	M
Traffic Fee ($3)		TRC 542.403		1100-341-10-068-000-0-000	484.74 ~~496.74~~	M
Child Safety ($20-$25)		C C P. Art. 102.014 (e)		1100-341-10-060-011-0-000	-	
Failure to Appear ($4)		TRC 706.006/TRC 706.007 (a-2)		1100-341-10-060-012-0-000	-	
Scofflaw Fee ($20)		TRC 502.010 (a)		1100-341-10-140-049-0-000	3,135.02 ~~3,155.02~~	M
Truancy Prevention and Diversion Fund ($1)		C C P. Art. 102.015		1100-341-10-060-013-0-000	319.90	M
Truancy Court Cost ($50)		Fam. Code 65.107 (a), (b)		1100-341-10-060-014-0-000	-	M
STATE COURT COSTS AND FEES:						
Criminal Justice Planning Fund C C P. ($5)		C C P. Art. 102.051		1100-207-20-000-003-0-000	(5.00) -	M
State General Revenue Fund ($2.50)		C C P. Art. 102.015		1100-207-20-000-010-0-000	-	M
Law Enforcement Education Fund (___$1, ___$1.50, ___$3.50)		Govt. Code Sec. 415.002		1100-207-20-000-011-0-000	(0.50) -	M
Operators and Chauffeurs License Fund ($75)		TRC 60.132		1100-207-20-000-031-0-000	-	M
Time Payment - @50% OF $25.00 ($12.50)		LGC 133.103 (b)		1100-207-20-000-005-0-000	43.82	M X12
Juvenile Crime and Delinquency Fund (___$ 25, ___$ 50)		C C P. Art. 102.076(a)		1100-207-20-000-007-0-000	9.25 ~~9.75~~	M
Comprehensive Rehabilitation Fund ($5)		C C P. Art. 102.052		1100-207-20-000-008-0-000	-	M
Fugitive Apprehension Fund ($5)		C C P. Art. 102.019 (a)-2		1100-207-20-000-009-0-000	97.33 ~~102.53~~	M
Consolidated Court Costs Fund ($17)		CCP 102.075 (a)-3, LGC 133.102		1100-207-20-000-015-0-000	14,486.79 ~~15,003.19~~	M
Compensation Victims Of Crime Fund (___$3, ___$5, ___$15, ___$35)		C C P. Art. 56.55(2) & (3)		1100-207-20-000-017-0-000	302.58 ~~307.58~~	M
Judicial & Court Personnel Training Fund (___$1, ___$2)		Govt. Code Sec. 56.001 (b)		1100-207-20-000-027-0-000	37.87 ~~40.01~~	M
Correctional Managment Institute of Texas Fund ($ 50)		CCP Art. 102.075		1100-207-20-000-029-0-000	8.75 ~~9.25~~	M
Indigent legal Services Fee-JP ($6)	52	Govt. Code Sec. 191.1412(c)(B)		1100-207-20-000-004-0-000	312.00	M
State Traffic Fee- Subtitle C ($30)		TRC Sec 542.403		1100-207-20-000-035-0-000	4,717.43	M
Jury Service Fee ($4)		C C P Art. 102.0045		1100-207-20-000-053-0-000	1,447.69	M
Support of Judiciary Fund ($5.40)		LGC 133.105		1100-207-20-000-054-0-000	1,923.97	M
Birth Certificate Fee ($1.80)	-	HSC 191.022 (b)		1100-207-20-000-039-0-000	-	M
Defensive Driving Record Fee ($12)		C C P. Art. 45.511 (e-1)		1100-207-20-000-057-0-000	-	M
Indigent Defense Representation Fund ($2)		LGC 133.107 GC 102.023		1100-207-20-000-059-0-000	695.49	M
Moving Violation Fee ($0.10)		C C P. Art. 102.022 GC		1100-207-20-000-061-0-000	22.92	M
Safety Seat Violation Fee ($0.15)		TRC 545.412 (b-1)		1100-207-20-000-062-0-000	0.15 ~~299.65~~	M
Failure to Appear ($20)		TRC 706.006/TRC 706.007 (a-2)		1100-207-20-000-066-0-000	-	M
Electronic Filing Fee - Civil ($10)		GC 51.1411/GC 51.851		1100-207-20-000-070-0-000	520.00	M
Truancy Prevention and Diversion Fund ($1)		C C P. Art. 102.015		1100-207-20-000-073-0-000	321.90	M
Texas Home Visiting Program Contribution ($5)		HSC 121.5049 LGC 118.018 (e)		1100-207-20-000-074-0-000	-	M
ARREST /WARRANT FEES: STATE		C C P. Art. 102.011				
DPS. (_____$3, _____$5, _____$35, _____$50)				1100-207-20-000-019-0-000	1,763.35 ~~1,758.35~~	M
TABC. (_____$3, _____$5, _____$35, _____$50)				1100-207-20-000-020-0-000	25.00	M
PKWL (_____$3, _____$5, _____$35, _____$50)				1100-207-20-000-021-0-000	5.00 ~~10.00~~	M
U.T.P.A. (_____$3, _____$5, _____$35, _____$50)				1100-207-20-000-022-0-000	-	
ARREST /WARRANT/SERVICE FEES: COUNTY		LGC 118.131				
Sheriff Fees:				1100-342-10-060-001-0-000	172.45	M
Constable Fees:						
Precinct #1						
Precinct #2				1100-342-10-291-000-0-000	150.00	M
Precinct #3				1100-342-10-292-000-0-000	275.00	M
Precinct #4				1100-342-10-293-000-0-000	75.00	M
Precinct #5				1100-342-10-294-000-0-000	6,005.47 ~~6,010.47~~	M
District Attorney Fees				1100-342-10-295-000-0-000	-	M
Tax Assessor Fraud Investigators				1100-341-10-060-007-0-000	-	M
School District Arrest Fee				1100-342-10-060-002-0-000	-	M
Fire Marshal Fee				1100-342-10-060-003-0-000	-	M
Due to Others				1100-342-20-060-001-0-000	-	M
Warrant Fees Out of County Service Fees DTO Law Enforcement Agencies		C C P. Art. 102.011 (a) 2(A)		1100-207-30-000-003-0-000	-	M
Refund - Overpayments				1100-202-00-000-014-0-000	2030 **VALET**	M X3-a
Due to Others				1100-202-00-000-014-0-000	-	M
Restitution				1100-202-00-000-014-0-000	79.62	M X3-a
Failure to Appear- OmniBase ($6)		TRC 706.006/TRC 706.007 (a-2)		1100-202-00-000-019-0-000	-	M
Delinquent Fees				1100-202-00-000-004-0-000	4,449.86	M
Justice Fees (Local Fees)				1100-341-10-060-001-0-000	1,505.00	M X
Small Claims Court Filing Fee ($25)		LGC 118.121, 118.122	1,300.00	M		
Debt Claim Fee (Justice Court Filing Fee) ($25)		LGC 118.121, 118.122	-			
Landlord & Tenant Eviction Filing Fee (Forcible Entry & Detainer Court) ($25)		LGC 118.121, 118.122	-			
Transcript Fees ($10)		LGC 118.121, 118.123 (b)	-			
Appeal Fees ($10)			20.00	M		
Abstract Fees ($5)		LGC 118.121, 118.123 (a)	135.00	M		
Writ Filing Fee ($5)		LGC 118.121, 118.123 (f)	40.00	M		
Issuing other Document ($1 1st pg, 25 for each addt'l pg)		LGC 118.121, 118.123 (e)	10.00	M		
Certified Copies of Court Papers ($2 1st pg, 25 for each addt'l pg)		LGC 118.121	-			
Probable Cause Tow Hearing Fee ($20)		LGC 118.131 (a) 4	-			
Birth Certificates ($22 each)		HSC 191.0045 (a-1)		1100-341-10-060-001-0-000	-	
Death Certificates ($20 each, each addt'l $3)		HSC 191.0045 (a-4)		1100-341-10-060-001-0-000	-	
Preservation of Vital Statistics Fee ($1 each)		HSC Sec 191.0045 (b) Rules of Civil Proc. Rule 501.1(b)/ CCP 102.014		1100-341-10-060-008-0-000	-	
Jury Fees (Civil $22, Criminal $3)				1100-341-10-060-006-0-000	-	
				TOTAL AMOUNT DUE TO THE COUNTY TREASURER:	80,246.81 ~~VALUE~~	X1; X2

HIDALGO COUNTY AUDITOR'S OFFICE
APPROVED BY: [signature]
DATE: 04/28/2017

RECEIVED
APR 10 2017
Hidalgo County
Auditor's Office

THIS REPORT IS TO BE FILED IN THE OFFICE OF THE COUNTY AUDITOR WITHIN FOUR (4) DAYS AFTER THE END OF THE MONTH AS REQUIRED BY LAW.
COUNTY AUDITORS FORM R-JP-001 REVISED 0-17

#A

Justice of the Peace Homer Jasso
Schedule of Adjustments
For the Month Ended March 31, 2017

Receipt Number	Case Number	Party	Offense	Offen Date	Date	ABL	CLE	CMS	CMSJP	EMIT	CO	DNST	EBI	CSS	EVCA	FEE	DPS	DPSr	FA	IDRS	JCD	JCPT	JCTF	JSF	LTF	MV9	SCOF	SJFC	SMS	SO	STF	SVSO	TP	TPDC	TPDS	TPW	TPWT	UTFC	WARr	WTOP	TPREC	TOTAL
Based on disposition date, TP should not have been assessed.																																										
JP42 2017 01114	199 325442	WALPOLE, JOE EDWARD	Speeding (PH1)	11/19/1996	3/20/2017		17 00	3 00	-	-	40 00	-	-	-	15 00		5 00	-	5 00	-	0 25	3 00			2	-	20 00	-	-	-	-	-	25 00	-	-	-	-	3 00	-	50	-	186 25
JP42 2017 00930	JP01 [illegible] 6%	MANDUJANO, JOSE LUIS MEJIA	No DL (Unlic)	1/24/2008	3/7/2017		17 00	3 00	-	-	167 75				15 00		5 00	-	5 00	-	0 25	2 00	-	-	2	-	20 00	-	-	-	-	-	25 00	-	-	-	-	-	-	-	50	312 00
JP42 2017 00889	JP01 12 26%	ARCE, ANGELINA	No Liability Insurance	12/4/2001	3/6/2017		B 59	1 53		0 25	275 00				7 58		-	-	2 53	-	0 25	1 01	2 02		2	-	10 10			2 53	-	-	12 63	-	-	-	-	-	-	-	-	326 00
Based on offense date, JCTF $4 should have been assessed. In addition, based on disposition date, TP should not have been assessed, DEL was over assessed, please contact auditor Araceli A. Guillen at extension 4649 for adjustment.																																									
JP42 2017 00952	JP01 [illegible] 279	GARCIA, LIDIA	No DL (Unlic)	9/8/2001	3/15/2017		17 00	3 00		0 50	73 40				15 00		93 80	5 00	-	-	5 00	-	0 50	2 00			2	-	20 00	-	-	-	-	-	25 00	-	-	-	-	-	-	-	50	312 00
Based on disposition date, TP should have been assessed.																																									
JP42 2015 00566A	JP01 01 668	GUERRA, DORION GARZA, ARMANDO	Improperly Tagged Deer	1/3/2003	3/6/2017		17 00	3 00		0 50	36 90				15 00		-	-	5 00	-	0 50	2 00	4 00	-	2	-	20 00	-	-	-	-	-	-	-	-	5	299 7	-	-	-	320 00
JP42 2017 00857	JP01 12 170	SALAZAR	Speeding (PH1)	11/21/2003	3/1/2017		17 00	3 00		0 50	169 00				15 00		97 80	5 00	-	-	5 00	-	0 50	2 00	4 00	-	2	-	20 00	-	-	-	80 00	-	-	-	-	-	3 00	-	50	423 80
JP42 2017 00870	JP01 12 375	GONZALEZ, DONNA LEE	Unregistered Child <2	11/22/2003	3/6/2017		17 00	3 00		0 50	50 00				15 00		77 10	5 00	-	-	5 00	-	0 50	2 00	4 00	-	2	-	20 00	-	-	-	80 00	50 00	-	-	-	-	3 00	-	50	334 10
Please enter appear by date and assess SCDF accordingly.																																									
JP42 2017 00957	JP04 07 510	WILSON, DELIA	Issuance of Bad Check	11/17/2004	3/9/2017		17 00	3 00		0 50	112 00				15 00				5 00	-	0 50	2 00	4 00	-	2	-																159 00
DEL has been over assessed, should be $134 70.																																									
JP42 2017 00954	JP01 11 668	MENDOZA, VICTOR MANUEL	No Liability Insurance	10/14/2003	3/8/2017		17 00	3 00		0 50	275 00				15 00		119 70	5 00	-	-	5 00	-	0 50	2 00	4 00	-	2	-	20 00	-	-	-	-	-	-	-	-	-	-	-	-	-	468 70
DEL has been over assessed, should be $72 00.																																									
JP42 2017 00951	JP01 11 669	MENDOZA, VICTOR MANUEL	Operator Unregistered Motor Veh	10/29/2003	3/8/2017		17 00	3 00		0 50	144 00				15 00		87 00	5 00	-	-	5 00	-	0 50	2 00	4 00	-	2	-	20 00	-	-	-	-	-	-	-	-	-	-	-	-	-	327 00
Based on offense type, $1F $30 should have been assessed.																																									
JP42 2017 01120	JP03 06 525	RODRIGUEZ FRANSISCO	Speeding (PH1)	6/5/2003	3/20/2017		17 00	3 00		0 50	148 00				15 00			5 00	-	-	5 00	-	0 50	2 00	4 00	-	2	-	20 00	-	-	-	-	-	-	-	-	-	3 00	-	50	275 00
Based on offense date, CSS should not have been assessed. DEL has been over assessed, should have been $36 00.																																									
JP42 2017 00793	JP11 10 026	RAZO, JOSE ROBERTO	Safety Seat Child Pass <8	10/1/2011	3/1/2017		40 00	3 00	1 00			5	0 35		43 58		-	-	-	2 00		4 00	4 00	2	0 10	20 00	0 60	5 40	-	30 00	-	-	-	-	-	-	-	4 00	-	-	183 83
Transportation Code, Sec. 545.412, (b) An offense under this section is a misdemeanor punishable by a fine of not less than $25 and not more than $250																																									
JP42 2017 00883	JP11 0498 142	SANDOVAL, JUANA	Safety Seat Child Pass <8	2/8/2017	3/6/2017		40 00	3 00	1 00									5 00	-	2 00		4 00	4 00	2	0 10		0 60	5 40	-	30 00	-	-	1 00	1 00	-	-	3 00	-	-	102 10
Transportation Code, Sec. 545.412, (c) An offense under this section (b) is a misdemeanor punishable by a fine of not less than $100 and not more than $200																																									
JP42 2017 00890	JP11 0252 142	LOPEZ, CRISTAL	Safety Belt, Child <17	2/14/2017	3/6/2017		40 00	3 00	1 00		25 00		25 0	-				5 00	-	2 00	-	4 00	4 00	2	-		0 60	5 40	-	30 00	-	-	1 00	1 00	-	-	3 00	-	-	152 00
JP42 2017 01219	JP17 1030 142	ARANA CALIXTO, JOEL	Safety Belt, Child <17	2/5/2017	3/27/2017		40 00	3 00	1 00		25 00		25 0					5 00	-	2 00	-	4 00	4 00	2			0 60	5 40	-	30 00	-	-	1 00	1 00	-	-	3 00	-	-	152 00
Based on appear by date, SCDF6 should have been assessed																																									
JP42 2017 00911	JP16 9414 142	PEREZ, JUAN A	Safety Seat Child Pass <8	11/1/2016	3/7/2017		40 00	3 00	1 00		12 50		12 5	-				5 00	-	2 00		4 00	4 00	2	0 10		0 60	5 40		30 00		-	1 00	1 00	-	-	3 00			127 10
Please enter disposition date.																																									
JP42 2017 00970	JP16 9416 142	GARCIA, JAIME	Safety Seat Child Pass <8	11/22/2016	3/7/2017		40 00	3 00	1 00		12 50		12 5	-				5 00	-	2 00		4 00	4 00	2	0 10	20 00	0 60	5 40	-	30 00	-	-	1 00	1 00	-	-	3 00	-	-	147 10
JP42 2017 00963	JP15 05 381	BERNAL, ALEJANDRO SALAS	No DL (Unlic)	5/16/2015	3/9/2017		40 00	3 00	1 00		166 00									2 00		4 00	4 00	2	0 10	20 00	0 60	5 40	5 00				1 00	1 00							255 10
JP42 2017 01208	JP17 0303 142	GARZA, RUBEN	No Insurance	1/16/2017	3/24/2017		16 71	1 26	0 42									2 09		0 84		1 67	1 67	2	-	-	0 25	2 26					0 42	0 42							90 00
JP42 2017 00820	JP17 0728 142	HERNANDEZ ACEVEDO, OLIVER, EDUARDO	Speeding	2/25/2017	3/2/2017		40 00	3 00	1 00		54 00							5 00		2 00		4 00	4 00	2	0 10	-	0 60	5 40	-	30 00	-	-	1 00	1 00	-	-	3 00	-	-	156 10
JP42 2017 01086	JP17 0972 142	ALFONSO	Speeding	3/9/2017	3/17/2017		19 16	1 44	0 48									2 40		0 96		1 92	1 92	2	0 05	-	0 29	2 59	-	14 39	-	-	0 48	0 48	-	-	1 44	-	-	50 00
Based on offense type, CO 50% and SVSO 50% should be split correctly.																																									
JP42 2016 00813A	JP15 05 751	OJEDA, DANIELA	Safety Seat Child Pass <8	5/18/2015	3/24/2017		40 00	3 00	1 00		12 50									2 00		4 00	4 00	2	0 10	20 00	0 60	5 40	5 00	30 00	12 50		1 00	1 00	-	-	3 00	-	-	187 50
Based on offense type, CO 50% and SVSO 50% should be split correctly. DEL has been over assessed, should have been $64 80.																																									
JP42 2017 00891	JP06 08 086	ROJAS, TAMARA	Unregistered Child <4	2/28/2006	3/7/2017		40 00	3 00	1 00							79 80	5 00			-		4 00	4 00	2	-	20 00	0 60	5 40		30 00	100 00	-					3 00	-	-	295 80
Based on offense type, CO 50% and SVSO 50% should be split correctly. In addition, based on disposition date, TP should be assessed.																																									
JP42 2017 00773	JP06 08 896	PEREZ, ELISABETH	Allow Child 4 14 Rule Not Secured by SB	4/10/2006	3/1/2017		40 00	3 00	1 00		49 00					64 50	5 00			-		4 00	4 00	2	-	20 00	0 60	5 40		30 00	50 00						3 00	-	-	279 50
DEL has been over assessed, should have been $65 70.																																									
JP42 2017 00779	JP06 08 291	QUINTANILLA, SANDRA	Allow Child 4 14 Rule Not Secured by SB	8/17/2006	3/27/2017		40 00	3 00	1 00		49 50					80 70	5 00			2 00		4 00	4 00	2		20 00	0 60	5 40	-	30 00	49 50						3 00	-	-	299 70

Justice of the Peace Homer Jasso
Schedule of Adjustments
For the Month Ended March 31, 2017

Receipt Number	Case Number	Party	Offense	Offen Date	Date	ABA	LLC	CHS	CHSJP	CMIT	CO	CONS3	CRF	CSS	CVCA	DEL	DPS	DPSr	FA	ICAM	ICD	ICPT	ICTF	FSF	LTF	MVF	SCDF	SJFC	SJFS	SO	STF	SVSO	TP	TPDC	TPDS	TPW	TPWF	UTFC	WARr	WTDP	TPREC	TOTAL
Based on offense type, TPDS $1 and TPDC $1 should be split correctly. Please enter a disposition date.																																										
JP42 2017 01121	JP14 01 241	GARCIA, EDUARDO	Careless Driving Speeding	1/18/2014	1/20/2017		40.00	3.00	1.00		250.00									2.00			4.00	4.00	2		20.00	0.60	5.40	5.00					2.00								339.00
Based on appear by date, SCDFF should not have been assessed.																																										
JP42 2017 01181	JP15 12503 02	GARCIA RAMOS, MARTIN S	No DL (Unlic)	12/16/2015	1/1/2017		40.00	3.00	1.00		65.00								5.00	2.00			4.00	4.00	2	0.10	20.00	0.60	5.40					1.00	1.00							155.00
Based on offense date, CCC $17 has been over assessed. The following have been under assessed: CMIT $0.50, CVCA $15, FA $5, ICD $0.50 & ICPT $4. In addition, DEL has been over assessed, should have been $38.70.																																										
JP42 2017 01845	JP04 01 751	GARZA, LIZETH	Speeding	12/31/2003	1/1/2017		13.14	3.00			20.00						40.28	2.27						1.83		2		9.07				3.00							1.36			109.90
Based on disposition by date, TP should have been assessed. In addition, DEL has been under assessed, should have been $127.29.																																										
JP42 2017 01113	JP04 04 139	FUENTES, ROLANDO	No Liability Insurance	5/28/2014	1/20/2017		80.00	3.00			275.00						119.70	5.00						4.00		2		20.00														50	519.00
Based on disposition date, TP should have been assessed. In addition, DEL was over assessed, should have been $82.80.																																										
JP42 2017 00899	JP06 01 726	SILVA, JOSE ISIDRO	Speeding	1/1/2006	1/1/2017		40.00	3.00	1.00		160.00						97.80	5.00						4.00	4.00	2		20.00	0.60	3.40		30.00							3.00			373.80
Transportation Code, Sec. 545.412. (b) An offense under this section is a misdemeanor punishable by a fine of not less than $25 and not more than $250. In addition, DEL was over assessed, should have been $89.77.																																										
JP42 2017 00824	JP06 06 365	ZAPATA, ELADIA ELIZA	Unrestrained Child <2	5/22/2006	1/6/2017		40.00	3.00	1.00								79.40	5.00						4.00	4.00	2		20.00	0.60	3.40		30.00							3.00		50	245.40
Based on disposition date, TP should have been assessed. In addition, DEL was over assessed, should have been $82.20.																																										
JP42 2017 00885	JP06 06 316	MONTEMAYOR, LUIS ANTONIO	No DL (Unlic)	5/26/2006	1/6/2017		40.00	3.00	1.00		166.00						89.70	5.00						4.00	4.00	2		20.00	0.60	3.40												338.70
DEL has been over assessed, should have been $83.00.																																										
JP42 2017 01287	JP06 11 869	GUIMEZ, JESUS A	Disorderly Conduct	11/11/2006	1/30/2017	S	40.00	3.00	1.00		187.00						111.00							4.00	4.00	2		20.00	0.60	3.40												381.00
Based on disposition date, TP should have been assessed. In addition, DEL was over assessed, should have been $116.90.																																										
JP42 2017 00841	JP06 01 727	SILVA, JOSE ISIDRO	No Liability Insurance	1/1/2006	1/1/2017		40.00	3.00	1.00		275.00						122.40	5.00						4.00	4.00	2		20.00	0.60	3.40												480.40
DEL has been over assessed, should have been $46.50.																																										
JP42 2017 00874	JP07 05 895	ALSENDEZ JAVIER PERMELO	No Liability Insurance	4/30/2007	1/6/2017		0.96	0.52	0.17		20.00						21.31	0.87						0.70	0.76	4		3.44	0.10	0.59												109.40
DEL has been over assessed, should have been $26.10.																																										
JP42 2017 00936	JP08 05 217	MARQUEZ, ENRIQUE	No DL (Unlic)	4/29/2008	1/6/2017		40.00	3.00	1.00								90.90	5.00			2.00			4.00	4.00	2		20.00	0.60	5.40												172.90
DEL has been over assessed, should have been $90.90.																																										
JP42 2017 01158	JP08 08 292	CERVANTES, SANDRA	Driving while Lic Sus	6/1/2008	1/23/2017		40.00	3.00	1.00		166.00						105.90	5.00			2.00			4.00	4.00	2		20.00	0.60	5.40									50			408.90
DEL has been over assessed, should have been $33.60.																																										
JP42 2017 01053	JP04 05 548	SUAREZ, ENRIQUE, JR	No DL (Unlic)	5/22/2004	1/15/2017		40.00	3.00	1.00		85.00						90.90	5.00			2.00			4.00	4.00	2		20.00	0.60	5.40												282.90
DEL has been over assessed, should have been $36.00.																																										
JP42 2017 01053	JP04 05 548	SUAREZ, ENRIQUE, JR	No Liability Insurance	5/22/2004	1/15/2017		40.00	3.00	1.00		33.00						123.60	5.00			2.00			4.00	4.00	2		20.00	0.60	5.40												249.60
DEL has been over assessed, should have been $78.90.																																										
JP42 2017 00810	JP04 11 643	CASTANEDA, NORBERTO	No Liability Insurance	6/30/2004	1/1/2017		40.00	3.00	1.00		175.00						93.60	5.00			2.00			4.00	4.00	2		20.00	0.60	5.40												355.60
LTF $2 under assessed, LTF should have been $4.00.																																										
JP42 2017 00772	JP04 08 539	MONTEMAYOR, GRETA	Failure to Yield R/W	8/15/2008	1/1/2017		40.00	3.00	1.00		53.00						81.90	5.00			2.00			4.00	4.00	2		20.00	0.60	5.40		30.00							3.00			254.90
DEL has been over assessed, should have been $36.00.																																										
JP42 2017 01054	JP04 05 548	SUAREZ, ENRIQUE, JR	Speeding	5/22/2004	1/15/2017		40.00	3.00	1.00								104.40	5.00			2.00			4.00	4.00	2		20.00	0.60	5.40		30.00							3.00			224.40
DEL has been over assessed, should have been $36.00.																																										
JP42 2017 00789	JP11 10 024	RAZO, JOSE ROBERTO	Speeding	10/7/2011	1/1/2017		40.00	3.00	1.00			5					50.00				2.00			4.00	4.00	2	0.10	20.00	0.60	5.40		30.00							3.00			170.50
DEL has been under assessed, should have been $44.13. In addition, please enter disposition date.																																										
JP42 2017 00803	JP11 10 146	HERNANDEZ, ASTRID EMMA ADRIANA	Safety Seat (Child Pass <8	9/30/2011	1/1/2017		11.88	0.89	0.30								12.99	1.48			0.54			1.19	1.19	2	0.03	5.94	0.18	1.46		8.91							0.89			50.00
Based on offense type, MVI should not have been assessed. In addition, DEL has been over assessed, should have been $36.00.																																										
JP42 2017 00790	JP11 10 025	RAZO, JOSE ROBERTO	Passenger not secured by a Sat	10/7/2011	1/1/2017		40.00	3.00	1.00			5					51.01				2.00			4.00	4.00	2	0.10	20.00	0.60	5.40		30.00							3.00			171.13
Based on offense type, MVI should have been assessed. In addition, DEL has been over assessed, should have been $56.13.																																										
JP42 2017 01050	JP11 11 024	RIVERA, NATALIE MAY	No DL (Unlic)	10/25/2011	1/15/2017		40.00	3.00	1.00		100.00						90.90	5.00			2.00			4.00	4.00	2		20.00	0.60	5.40												277.90

Justice of the Peace Homer Jasso
Schedule of Adjustments
For the Month Ended March 31, 2017

Receipt Number	Case Number	Party	Offense	Offns Date	Date	ABC	CHS	CHSP	CMT	CO	CONST	CRF	CSS	CVCA	DEL	DPS	DPSr	FA	JDRF	JCD	JCPT	JCTF	JSF	LTF	MVF	SCCF	SFC	SJFS	SCI	STF	SVSO	TP	TPDC	TPDS	TPW	TPWF	UTFC	WARr	WFDP	PREC	TOTAL
Based on offense type, MVF should have been assessed. In addition, DEL has been over assessed, should have been $37.26.																																									
JP47 2017 00948	JP12 07 176	MOLINA, OSCAR EDUARDO	No DL (Under)	7/1/2012	3/8/2017		40.00	3.00	1.60		37.10					75.90	5.00			2.00			4.00	4.00	2		20.00	0.60	5.40													200.00
Based on offense type, MVF should have been assessed. In addition, DEL has been over assessed, should have been $32.76.																																								
JP47 2017 00875	JP12 11 089	SIMON, LESLIE	Invalid DL	11/8/2012	3/1/2017		40.00	3.00	1.60		22.10					90.90	5.00			2.00			4.00	4.00	2		20.00	0.60	5.40													200.00
DEL has been under assessed, should have been $46.53. In addition, please enter disposition date.																																								
JP42 2017 00804	JP13 10 147	CASTILLO, ERIKA ADRIANA HERNANDEZ	No SR (Under)	9/26/2013	3/2/2017		14.63	1.10	0.37							16.81	1.85			0.71			1.47	1.47	2	0.04	7.10	0.22	1.98													50.00
DEL has been under assessed, should have been $47.10. In addition, please enter disposition date.																																								
JP41 2017 00942	JP13 08 060	GARCIA, LUCERO	Driving while Lic Inv	7/11/2013	3/8/2017		6.11	0.46	0.15							7.00	0.77			0.31			0.63	0.63		0.02	1.04	0.09	0.83													20.00
DPSr should not be $6.00.																																								
JP42 2017 00781	JP17 0398 147	VILLARREAL, CHAYANNE	No Liability Ins	1/26/2017	3/1/2017		40.00	3.00	1.60		175.00							6.00		2.00			4.00	4.00	2			0.60	5.40					1.00	1.00							245.00

Justice of the Peace Homero A. Jasso
Precinct 4, Place 2
Schedule of Bonds on Deposit
As of March 31, 2017

Year	No.	Receipt Date	Receipt No.	Docket No.	Bond Amount
2013					
	1	12/4/2013	24161J42	JP13-04-171	350.00
2015					
	2	5/12/2015	28871J42	JP15-05-201	129.00
	3	5/12/2015	28870J42	JP15-05-202	135.10
	4	6/16/2015	29255J42	JP15-01-491	297.35
	5	6/16/2015	29256J42	JP15-01-490	305.10
	6	6/19/2015	29300J42	JP15-06-315	167.00
	7	6/25/2015	29349J42	JP08-06-383	283.00
	8	7/13/2015	29518J42	JP15-07-278	129.00
	9	7/13/2015	29519J42	JP15-07-279	127.00
	10	7/13/2015	29520J42	JP15-07-280	167.00
	11	7/24/2015	29623J42	JP15-07-435	167.00
	12	7/24/2015	29624J42	JP15-07-434	167.00
	13	7/24/2015	29625J42	JP15-07-433	168.00
	14	9/21/2015	JP42-2015-00509	-	100.00
	15	10/9/2015	JP42-2015-00673		167.00
	16	11/13/2015	JP42-2015-00987	CRNT15-0017-J42	0.10
	17	11/13/2015	JP42-2015-00989		155.00
	18	11/13/2015	JP42-2015-00990	CRNT15-0019-J42	33.10
	19	12/17/2015	JP42-2015-01310	-	283.00
	20	12/17/2015	JP42-2015-01295	-	127.00
	21	1/25/2016	JP42-2016-00255	CRNT16-0006-J42	153.00
2016					
	22	1/25/2016	JP42-2016-00260	CRNT16-0010-J42	153.00
	23	1/25/2016	JP42-2016-00279	TR16-0192-J42	153.00
	24	2/1/2016	JP42-2016-00362	JP05-02-976	327.00
	25	2/9/2016	JP42-2016-00480	-	79.00
	26	2/26/2016	JP42-2016-00810	CRNT16-0035-J42	153.00
	27	3/1/2016	JP42-2016-00846	-	179.00
	28	3/7/2016	JP42-2016-00965	JP15-07-111	172.00
	29	3/14/2016	JP42-2016-01071	-	179.00
	30	4/18/2016	JP42-2016-01618	TR16-1348-J42	32.10
	31	5/4/2016	JP42-2016-01860	TR16-1492-J42	450.00
	32	5/5/2016	JP42-2016-01883	CRNT16-0030-J42	78.00
	33	6/24/2016	JP42-2016-02498	JP15-04-226	5.10
	34	6/30/2016	JP42-2016-02567		50.00
	35	6/30/2016	JP42-2016-02568	TR16-2308-J42	50.00
	36	6/30/2016	JP42-2016-02570	TR16-2278-J42	50.00
	37	7/6/2016	JP42-2016-02643	JP15-07-399	138.10
	38	7/6/2016	JP42-2016-02644	JP15-07-398	105.10
	39	7/6/2016	JP42-2016-02647	JP15-03-440	5.00
	40	7/11/2016	JP42-2016-02697	JP14-08-283	100.00
	41	7/19/2016	JP42-2016-02779	JP09-10-723	93.90
	42	7/19/2016	JP42-2016-02781	JP09-10-724	119.90
	43	7/29/2016	JP42-2016-02900		299.00
	44	8/26/2016	JP42-2016-03191	CRNT16-0166-J42	129.00
	45	10/20/2016	JP42-2016-03603	JP08-12-833	283.00
	46	10/21/2016	JP42-2016-03609	CRNT16-0181-J42	129.00
				Sub-Total	$ 7,121.95
				April 2015 jail payments	219.00
				June 2015 jail payments	267.00
				Total	$ 7,607.95

EXHIBIT B

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

December 29, 2012

The Honorable Bobby Contreras
Hidalgo County Justice of the Peace Pct. 2, Pl. 1
300 W. Hall Acres, Ste F
Pharr, Texas 78577

Ref: Review of *Monthly Fines and Fees Report* and Supporting Documentation
For the month of November 2012

Dear Judge Contreras:

We have conducted a limited scope review of the *Monthly Fines and Fees Report* and supporting documentation for the month of November 2012 pursuant to Local Government Code §115.002 (a), §115.002 (b), and Code of Criminal Procedure Article 103.011. The objective of the review was to determine if fines, fees, and court costs collected were properly accounted and reported.

Scope:
The scope of our review was limited to collections reported by your office on the *Monthly Fines and Fees Report* for the month of November 2012. 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 fines, fees, and court cost statutes and schedules. The following procedures were also performed:

- Reviewed receipts issued to determine if fines, fees, and court costs were allocated and reported in the proper amounts.
- Verified receipts issued followed a sequential order.
- Verified that procedures for voided receipts were properly followed.
- Verified that the collections per the *Monthly Fines and Fees Report* agreed to total receipts issued and the deposits made with the County Treasurer.
- Reviewed *Cashier's Daily Close-Out Reports* (Close-Out Report) and County Treasurer receipts to determine whether fees collected were properly accounted and deposited with the County Treasurer on a daily basis.
- Reviewed the submittal dates of the *Monthly Fines and Fees Report* to the County Auditor's Office to determine if the reports were received within five days after the last day of each month.
- Reviewed receipts, Close-Out Reports, and the *Monthly Fines and Fees Report* to verify proper completion.

HIDALGO COUNTY DISTRICT JUDGES

RICARDO P. RODRIGUEZ, JR. JUDGE, 92nd D.C. | RODOLFO DELGADO JUDGE, 93rd D.C. | J. R. "BOBBY" FLORES JUDGE, 197th D.C. | ROSE GUERRA REYNA JUDGE, 206th D.C. | JUAN R. PARTIDA JUDGE, 275th D.C. | MARIO E. RAMIREZ, JR. JUDGE, 332nd D.C. | NOE GONZALEZ JUDGE, 370th D.C. OVERSEER | LETICIA LOPEZ JUDGE, 389th D.C. | AIDA SALINAS FLORES JUDGE, 398th D.C. | ISRAEL RAMON, JR. JUDGE, 430th D.C. | JESSE CONTRERAS JUDGE, 449th D.C.

Conclusion:
Total collections for the month of November 2012 were $64,709.10. Based on the results of our review, we have concluded that fines, fees, and court costs were generally properly accounted and reported; however, the system of internal controls for the accounting and reporting of fines, fees, and court costs require improvement as noted in the following observations.

Observation No. 1:
We reviewed all receipts for the month in review to determine whether fines, fees, and court costs collected were properly allocated and reported.

The results of our review revealed that 5 receipts contained an error in the allocation of fees, fines, and court costs. The Justice of the Peace staff was made aware of the necessary revisions and corrections were made prior to submitting the final *Monthly Fines and Fees Report* to Commissioners Court for approval (see Exhibit A).

There are numerous statutes that require Justices of the Peace to charge various fines, fees, and court costs for certain services and offenses. Fines, fees, and court costs must be allocated pursuant to State statutes and/or Commissioners Court approval.

Formal monitoring procedures have not been implemented to ensure that fines, fees, and court costs are properly allocated and reported. The County may be held liable to the State for failure to properly allocate and report fines, fees, and court costs.

Recommendation:
Management should develop and implement formal monitoring procedures to ensure that fines, fees, and court costs are properly allocated and reported. At a minimum, the following procedures should be implemented:

- Staff should be provided with training regarding the proper allocation of fines, fees, and court costs.
- Staff should review the allocation of fines, fees, and court costs before the official County receipt is issued.
- Access for setting up offense codes with the proper fines, fees, and court costs in *AbleTerm* should be limited to staff with adequate knowledge of the applicable allocation.
- Staff should ensure that the proper fines, fees, and court costs allocation, offense date, and judgment date are entered when a case is setup in *AbleTerm*.

Observation No. 2:
We noted during our review that a mail log was not utilized to record payments received through the mail.

The County Auditor's Office requires that mail-in payments be listed on a daily mail log. The mail log should include the following information for each mail-in payment received: date received, the name of the payer, the amount of the remittance, the form of the remittance (e.g., cash or check), and, if applicable, the check number.

Formal monitoring procedures were not in place to ensure that a daily mail log was maintained to record payments received through the mail. This may result in the loss or misuse of County funds.

Recommendation:
Management should develop and implement formal monitoring procedures to ensure that a daily mail log is maintained to record payments received through the mail. Please refer to the mail log section of the "Cash Handling Guidelines and Procedures" prescribed by the County Auditor's Office for the minimum procedures to be implemented for processing mail-in payments.

Observation No. 3:
We noted during our review that one credit card transaction received on November 26, 2012 was not promptly receipted. Consequently, the case disposition was not recorded in *AbleTerm* in a timely manner. The transaction and case disposition, to date, has not been recorded in *AbleTerm*.

The County Auditor's Office requires that all cash (i.e. cash, checks, credit card payments, etc.) received be promptly recorded and controlled using pre-numbered official County receipts. In addition, the case dispositions should be recorded in *AbleTerm* upon receipt of payment.

Formal procedures have not been developed and implemented to ensure that credit card transactions are promptly receipted and case dispositions are entered in a timely manner. This may result in the loss or misuse of County funds. In addition, failure to timely enter case dispositions may result in the arrest of the defendant, in error.

Recommendation:
Management should develop and implement formal monitoring procedures to ensure that credit card transactions are promptly receipted and cases dispositions are entered in a timely manner.

Please provide written management response to the observations noted above by January 18, 2013.

If you should have any questions or would like to schedule a meeting to discuss the above noted observations, please do not hesitate to contact Marissa Castillo, Internal Auditor I, at 318-2511 ext. 4650, Yvonne Torres, Revenue Audit Supervisor, at 318-2511 ext. 4642, Arcy B. Duran, CPA, Director of Audit, at ext. 4645 or me at ext. 4604.

Respectfully,

Ray Eufracio, CPA
County Auditor

Enclosures: Copies of *Monthly Fines and Fees Report* and Monthly Adjustments

Cc: Mr. Valde Guerra, Commissioners Court Executive Officer

JUSTICE OF THE PEACE
MONTHLY FINES AND FEES COLLECTED
FOR THE MONTH OF: November-12

PBC

Judge: BOBBY CONTRERAS
Precinct No. 2 Place No. 1

City: PHARR, TX
Hidalgo County, Texas

Part I: RECAP OF AMOUNT PAYABLE TO THE COUNTY TREASURER

TOTAL CASH COLLECTED	(Receipts #'s)	28236J21	THRU	28569J21	$ 64709.10 ~~63,810.10~~ X10
	(Control #'s)	2508880	THRU	2513170	
Sheriff's "D" Report	(Receipt #s)		THRU		

LESS: COST ON DEPOSIT . X7

ADD: COST ON DEPOSIT LIQUIDATED . X7

AMOUNT OWED TO COUNTY (Should Match Amt in Part III) $ 64709.10 ~~63,810.10~~ X3, X11

Less: Total amount of remittances to County Treasurer (From Part II) 64709.10

Total funds due to County Treasurer (Overtransfer Made to Co Treas.) 0 X4-a

Part II: REMITTANCES MADE TO THE COUNTY TREASURER

DESCRIPTION	AMOUNT	RECEIPT NO.
Total Collections for the Month (See Schedule of Receipts & Deposits)	$ 63,810.10 B1	
Add: Previous Month's Bond Overtransfter		
Add: HCSO Monthly "D" Collections Report	899.00 X9	
Total Remittances Made to County Treasurer	$64,709.10	

PREPARED BY: Ofelia Ortiz Flores DATE: 12/5/2012

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

RECEIVED
DEC 5 2012
HIDALGO COUNTY
AUDITOR'S OFFICE

Bobby Contreras 12/5/2012
JUSTICE OF THE PEACE DATE

THIS REPORT IS DUE IN THE OFFICE OF THE COUNTY AUDITOR BEFORE THE FIFTH (5TH) WORKING DAY OF THE FOLLOWING MONTH (LGC § 114.001).
COUNTY AUDITOR'S FORM: RE-JP-004 REVISED: 3/12

AUDITED BY: THE HIDALGO COUNTY AUDITOR'S OFFICE
12.5.12 12/20/12

X2

JUSTICE OF THE PEACE
MONTHLY FINES AND FEES COLLECTED
FOR THE MONTH OF: November-12

Judge: BOBBY CONTRERAS
Precinct No. 2 Place No. 1

PBC

City: PHARR, TEXAS
Hidalgo County, Texas

Part III: SUMMARY OF COLLECTIONS PAYABLE TO THE COUNTY TREASURER

Name of Fine, Fee, Court Cost	# Issued/ Filed	Statute Reference	Detail of Amt Collected	GL Acct No.	Amt. Collected	
FINES:					35210.45	
County Fines (Local Fine)		LGC 113.094, PC 12.23		1200-351-10-063-000-0-000	$ 34,807.45	
Texas Parks & Wildlife 85% Fine (State Fine)		TPWC 12.107		1100-207-20-000-012-0-000	340.00	
No Safety Belt 50% Fine (State Fine)		TRC 543.412, 545.413		1100-207-20-000-028-0-000	50.00	
Gross Weight 50% Fine (State Fine)		TRC Sec 621.506(g)		1100-207-20-000-013-0-000	-	
School District 50% Fines		Educ. Code § 25.093 (d) 1 (A)		1100-207-30-000-006-0-000	-	
LOCAL COURT COSTS AND FEES:						
Courthouse Security Adm. Fee($3)		C.C.P. Art. 102.017 (b)		1241-341-10-060-001-0-000	726.00 -314.00	
Courthouse Security Fund JP ($1)		C.C.P. Art. 102.017		1245-341-10-063-000-0-000	226.00 222.00	
Justice Court Technology Fund ($4)		C.C.P. Art. 102.0173		1242-341-10-060-000-0-000	952.00 -936.00	
Time Payment - @40% OF $25.00 ($10.00)		LCG 133.103 (d)		1100-341-10-060-001-0-000	-	
Time Payment - @ 10% of $25.00 ($2.50)		LCG 133.103 (e)		1100-341-10-060-002-0-000	-	
Administrative Local Transaction Fee ($2)		C.C.P. Art. 102.072		1100-341-10-060-003-0-000	490.00 -482.00	
Motor Vehicle Adm. Fee ($10-$20) (Dismissal Fee for Exp. DL - Exp Insp Cert: Exp Mv Reg.)		TRC Sec 548.605, 521.026,502.407		1100-341-10-060-004-0-000	-	
Special Fees				1100-341-10-063-000-0-000	-	
Deferred Disposition		C.C.P. Art. 45.051	$ -			
Administrative Fee - "Drivers Safety Course" ($10)		C.C.P. Art. 45.0511(f)	$ -			
Support of Judiciary Fund ($.60)		LGC 133.105		1100-341-10-060-009-0-000	135.60 -133.20	
Traffic Fee ($3)		T.R.C. 542.403		1100-341-10-063-000-0-000	219.00 -216.00	
Child Safety ($20-$25)		C.C.P. Art. 102.014		1100-341-10-060-011-0-000	-	
Failure to Appear ($4)		TC 706.006/TC 706.007(d)(2)		1100-341-10-060-012-0-000		
STATE COURT COSTS AND FEES:						
Criminal Justice Planning Fund C.C.P. ($5)		C.C.P. Art. 102.051		1100-207-20-000-003-0-000	10.00	
State General Revenue Fund ($2.50)		C.C.P. Art. 102.013		1100-207-20-000-010-0-000	5.00	
Law Enforcement Education Fund (____$1, ____$1.50, ____$3.50)		Govt. Code Sec. 415.002		1100-207-20-000-011-0-000	7.00	
Operators and Chauffeurs License Fund ($75)		T.R.C. 601.192		1100-207-20-000-031-0-000	75.00	
Time Payment - @50% OF $25.00 ($12.50)		LCG 133.103 (b)		1100-207-20-000-005-0-000	-	
Juvenile Crime and Delinquency Fund (____$.25, ____$.50)		C.C.P. Art. 102.075(m)		1100-207-20-000-007-0-000	3.50	
Comprehensive Rehabilitation Fund ($5)		C.C.P. Art. 102.082		1100-207-20-000-008-0-000	-	
Fugitive Apprehension Fund ($5)		C.C.P. Art. 102.019 (a) 2		1100-207-20-000-009-0-000	45.00 50.00	
Consolidated Court Costs Fund ($40)		CCP Art. 102.075 (a) 3/LCG 133.102		1100-207-20-000-013-0-000	9473.00 9,313.00	
Compensation Victims Of Crime Fund (____$3 ____$5, ____$15, ____$35)		C.C.P. Art. 56.35 (2) & (3)		1100-207-20-000-017-0-000	165.00	
Judicial & Court Personnel Training Fund (____$1, ____$2)		Govt. Code Sec. 56.001 (b)		1100-207-20-000-027-0-000	16.00	
Correctional Managment Institute of Texas Fund ($ 50)	8	C.C.P. Art. 102.075		1100-207-20-000-029-0-000	2.50	
Indigent Legal Services Fee- JP ($6)	64	Govt. Code Sec. 101.141 (2)(B)		1100-207-20-000-004-0-000	384.00	
State Traffice Fee-Subtitle C ($30)		TRC Sec 542.4031		1100-207-20-000-035-0-000	2100.00 2,070.00	
Jury Service Fee ($4)		C.C.P. Art. 102.0043		1100-207-20-000-053-0-000	408.00 -892.00	
Support of Judiciary Fund ($5.40)		LGC 133.105		1100-207-20-000-054-0-000	1196.40 1174.80	
Birth Certificate Fee ($1.80)	-	HSC 191.022(f)		1100-207-20-000-039-0-000	-	
Defensive Driving Record Fee ($12)		C.C.P. Art. 45.0511 (c-1)		1100-207-20-000-057-0-000	-	
Indigent Defense Representation Fund ($2)		LGC 133.107/ GC 102.023		1100-207-20-000-059-0-000	424.00 -416.00	
Moving Violation Fee ($0.10)		C.C.P. Art. 102.022/GC		1100-207-20-000-061-0-000	4.60	
Safety Seat Violation Fee ($0.15) (law in effect September 28, 2011)		TC 545.412 (b-1)		1100-207-20-000-062-0-000	0.15	
Failure to Appear ($20)		TC 706.006/TC 706.007(d)(2)		1100-207-20-000-066-0-000		
ARREST/WARRANT FEES: STATE		C.C.P. Art. 102.011				
DPS. (____$3, ____$5, ____$15, ____$50)				1100-207-20-000-019-0-000	1010.00 -995.00	
TABC. (____$3, ____$5, ____$35, ____$50)				1100-207-20-000-020-0-000	-	
PKWL. (____$3, ____$5, ____$35, ____$50)				1100-207-20-000-021-0-000	15.00	
Texas Comptrollers Criminal Investigators				1100-207-20-000-060-0-000	-	
ARREST/WARRANT/SERVICE FEES: COUNTY		LGC 118.131				
Sheriff Fees:				1100-342-10-060-001-0-000	940.00 935.00	
Constable Fees:						
Precinct #1				1100-342-10-291-000-0-000	70.00	
Precinct #2				1100-342-10-292-000-0-000	6500.00 6,300.00	
Precinct #3				1100-342-10-293-000-0-000	470.00	
Precinct #4				1100-342-10-294-000-0-000	750.00	
Precinct #5				1100-342-10-295-000-0-000	-	
District Attorney Fees				1100-341-10-060-007-0-000	-	
Tax Assessor Fraud Investigators				1100-342-10-060-002-0-000	-	
School District Arrest Fee				1100-342-10-060-003-0-000	-	
Fire Marshal Fee				1100-342-20-060-003-0-000	-	
Code Enforcement Precinct #2				1100-342-10-060-004-0-000	-	
Due to Others						
Warrant Fees/Out of County Service Fees DTO Law Enforcement Agencies		C.C.P. Art. 102.011 (a) 2 (A)		1100-207-20-000-003-0-000	-	
Refund - Overpayments				1100-202-00-000-009-0-000	49.90	
Due to Others				1100-202-00-000-009-0-000	-	
Restitution				1100-202-00-000-009-0-000	-	
Failure to Appear- OmniBase ($6)		TC 706.006/TC 706.007(d)(2)		1100-202-00-000-019-0-000		
Justice Fees (Local Fees)				1100-341-10-060-001-0-000	1,731.00	
Small Claims Court Filing Fee ($25)		LGC 118.121/118.122	$ 250.00			
Justice Court Filing Fee ($25)		LGC 118.121/118.122	1,350.00			
Forcible Entry and Detainer Court Filing Fee ($25)		LGC 118.121/118.122	-			
Transcript Fees ($10)		LGC 118.121/118.123 (c)	-			
Abstract Fees ($5)		LGC 118.121/118.123 (d)	30.00			
Appeal Fee			10.00			
Writ Filing Fee ($5)		LGC 118.121/118.123 (f)	70.00			
Issuing other Document ($1 1st pg. .25 for each addt'l pg)		LGC 118.121/118.123 (e)	1.00			
Certified Copies of Court Papers ($2 1st pg. .25 for each addt'l pg)		LGC 118.121	-			
Probable Cause Tow Hearing Fee ($20)		LCG 102.141(a)4	20.00			
Birth Certificates ($22 each)		HSC 191.0045 (J)(d)		1100-341-10-060-001-0-000	-	
Death Certificates ($20 each, each addt'l $3)		HSC 191.0045 (J)(d)		1100-341-10-060-001-0-000	-	
Preservation of Vital Statistics Fee ($1 each)		HSC Sec 191.0045 (h)		1100-341-10-060-008-0-000	-	
Jury Fees (Civil $5, Criminal $3)		Rules of Civil Proc., Rule 144/ CCP 102.004		1100-341-10-060-006-0-000	5.00	
				TOTAL AMOUNT DUE TO THE COUNTY TREASURER:	$44709.10 ~~63,810.10~~	

RECEIVED
DEC 5 2012
HIDALGO COUNTY
AUDITOR'S OFFICE

THIS REPORT IS DUE IN THE OFFICE OF THE COUNTY AUDITOR BEFORE THE FIFTH (5TH) WORKING DAY OF THE FOLLOWING MONTH (LGC § 114.001)

COUNTY AUDITOR'S FORM RE-JP-004 REVISED 9/12

JUSTICE OF THE PEACE ROBERTO CONTRERAS
SCHEDULE OF ADJUSTMENTS
FOR THE PERIOD ENDING NOVEMBER 30, 2012

Due to type of case, CFF should not have been assessed.

Receipt #	Docket #....	Name.....	Offense Description.	Off Date .	CCC	CFF	CHS	CHSJP	CO	CONS3	CVCA	DPS	FA	IDF	IND	JCPT	JCTF	JSF	LEOSE	LTF	OCL	SJFC	SJFS	STF	TFC	CONST 2	Total
[redacted]28317J21	C-1501-12-21	A CANTU BAIL BOND	Small Claims	11/6/2012		25				70					6												101

CJP and GR needs to be assessed.

[redacted]28252J21	CR-1573-95	ZAMMARRON, VICTOR	NO LIABILITY INSURAN	11/7/1995					350		15	5	5			1			3.5	2	75					50	506.5

SJFS needs to be assessed.

[redacted]28372J21	CR-6027-06-2	RAMOS, JUAN MIGUE	FLAT TIRE	10/31/2006	40		3	1	7.4			5					4	4		2		0.6		30	3		100
[redacted]28371J21	CR-1810-07-2	RAMOS, JUAN MIGUE	BRAKES NOT MAINTAIN	3/20/2007	40		3	1	7.4			5					4	4		2		0.6		30	3		100

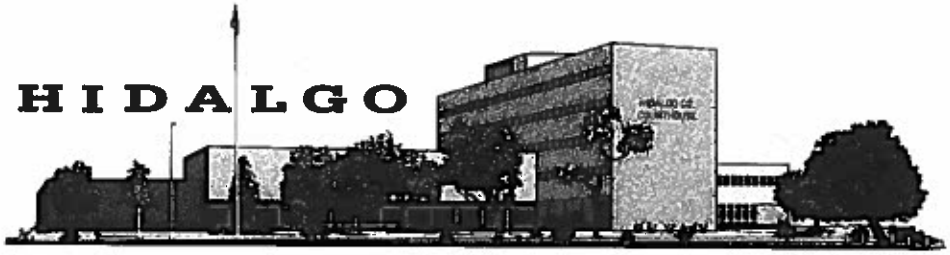
Fine can not exceed $1,000 for the first offense.

[redacted]28428J21	CR-4464-12-2	MORENO, JULIAN	OVER GROSS WEIGHT (	11/4/2012	40		3	1	1020			5		2			4	4		2		0.6	5.4				1087

Exhibit A

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

October 24, 2012

The Honorable Luis Garza
Hidalgo County Justice of the Peace Pct. 3, Pl. 1
730 N. Breyfogle, Suite C
Mission, Texas 78572

Ref: Review of *Monthly Fines and Fees Report* and Supporting Documentation For the Month of September 2012

Dear Judge Garza:

We have conducted a limited scope review of the *Monthly Fines and Fees Report* and supporting documentation for the month of September 2012 pursuant to Local Government Code §115.002 (a), §115.002 (b), and Code of Criminal Procedure Article 103.011. The objectives of the review were to determine if fines, fees, and court costs collected were properly accounted and reported.

Scope:
The scope of our review was limited to collections reported by your office on the *Monthly Fines and Fees Report* for the month of September 2012. 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 fines, fees, and court cost statutes and schedules. The following procedures were also performed:

- Reviewed receipts issued to determine if fines, fees, and court costs were allocated and reported in the proper amounts.
- Verified receipts issued followed a sequential order.
- Verified that procedures for voided receipts were properly followed.
- Reviewed *Cashier's Daily Close-Out Reports* (Close-Out report) and County Treasurer receipts to determine whether fees collected were properly accounted and deposited with the County Treasurer on a daily basis.
- Verified that the collections per the *Monthly Fines and Fees Report* agreed to total receipts issued and the deposits made with the County Treasurer.
- Reviewed the submittal dates of the *Monthly Fines and Fees Report* to the County Auditor's Office to determine if the report was received within five days after the last day of each month.
- Reviewed receipts, Close-Out reports, and *Monthly Fines and Fees Report* to verify proper completion.

HIDALGO COUNTY DISTRICT JUDGES

RICARDO P. RODRIGUEZ, JR. JUDGE, 92nd D.C. | RODOLFO DELGADO JUDGE, 93rd D.C. | J. R. "BOBBY" FLORES JUDGE, 139th D.C. | ROSE GUERRA REYNA JUDGE, 206th D.C. | JUAN R. PARTIDA JUDGE, 275th D.C. | MARIO E. RAMIREZ, JR. JUDGE, 332nd D.C. | NOE GONZALEZ JUDGE, 370th D.C. OVERSEER | LETICIA LOPEZ JUDGE, 389th D.C. | AIDA SALINAS FLORES JUDGE, 398th D.C. | ISRAEL RAMON, JR. JUDGE, 430th D.C. | JESSE CONTRERAS JUDGE, 449th D.C.

Conclusion:
Total collections for the month of September 2012 were $73,260.79. Based on the results of our review, we have concluded that fines, fees, and court costs were generally properly accounted and reported; however, the system of internal controls for the accounting and reporting of fines, fees, and court costs require improvement as noted in the following observation.

Observation No. 1:
We reviewed receipts issued for the month ended September 30, 2012 to determine whether fines, fees, and court costs collected were properly allocated and reported.

The results of our review revealed that 3 receipts contained errors in the allocation of fees, fines, and court costs. The Justice of the Peace staff was made aware of the necessary revisions and corrections were made prior to submitting the final *Monthly Fines and Fees Reports* to Commissioners Court for approval (see Exhibit A).

There are numerous statutes that require Justices of the Peace to charge various fines, fees, and court costs for certain services and offenses. Fines, fees, and court costs must be allocated pursuant to State statutes and/or Commissioners Court approval.

Formal monitoring procedures have not been implemented to ensure that fines, fees, and court costs are properly allocated and reported. The County may be held liable to the State for failure to properly allocate and report fines, fees, and court costs.

Recommendation:
Management should develop and implement formal monitoring procedures to ensure that fines, fees, and court costs are properly allocated and reported. At a minimum, the following procedures should be implemented:

- Staff should be provided with training regarding the proper allocation of fines, fees, and court costs.
- Staff should review the allocation of fines, fees, and court costs before the official County receipt is issued.
- Access for setting up offense codes with the proper fines, fees, and court costs in *AbleTerm* should be limited to staff with adequate knowledge of the applicable allocation.
- Staff should ensure that the proper fines, fees, and court costs allocation, offense date, and judgment date are entered when a case is setup in *AbleTerm*.

Please provide written a management response to the observation noted above by October 31, 2012.

If you should have any questions or would like to schedule a meeting to discuss the above noted observations, please do not hesitate to contact Marissa Castillo, Internal Auditor I, at 318-2511 ext. 4650, Yvonne Torres, Revenue Audit Supervisor, at ext. 4642, Arcy B. Duran, CPA, Director of Audit, at ext. 4645, or me at ext. 4604.

Respectfully,

Ray Eufracio, CPA
County Auditor

Enclosures: Copies of *Monthly Fines and Fees Report* and Monthly Adjustments

Cc: Mr. Valde Guerra, Commissioners Court Executive Officer

JUSTICE OF THE PEACE
MONTHLY FINES AND FEES COLLECTED
FOR THE MONTH OF: September 2012

PBC

Judge: LUIS GARZA
Precinct No. 3 **Place No.** 1

City: MISSION, TX
Hidalgo County, Texas

Part I: RECAP OF AMOUNT PAYABLE TO THE COUNTY TREASURER

TOTAL CASH COLLECTED	(Receipts #s)	31594J31	THRU	32073J31	73,260.79
	(Control #s)	2471272	THRU	2471706	$ -69,959.69
Sheriff's "D" Report	(Receipt #s)	32223J31	THRU	32244J31	
	(Control #s)		THRU		

LESS: DUE AS REFUNDS — $ -
Overpayment -

COST ON DEPOSIT — 1572.00

ADD: COST ON DEPOSIT LIQUIDATED — 1572.00

AMOUNT OWED TO COUNTY (Should Match Amt in Part III) — 73260.79 / $ -69,959.69

Less: Total amount of remittances to County Treasurer (From Part II) — +73,554.79 / $ -57,639.99

Total funds due to County Treasurer (Overtransfer Made to Co Treas) — (294.00) 12,319.70

Part II: REMITTANCES MADE TO THE COUNTY TREASURER

DESCRIPTION	AMOUNT	RECEIPT NO.
Total Collections for the Month (See Schedule of Receipts & Deposits)	$ ~~57,639.99~~ 69,959.69	
Add: Previous Month's Bond Overtransfer	294.00	
Add: HCSO Monthly "D" Collections Report	3301.10 $0.00	
	73554.79	
	$ ~~-57,639.99~~	

PREPARED BY: Kimberly Echavarria DATE PREPARED 10/2/2012 14:11

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

RECEIVED
OCT 2 2012
HIDALGO COUNTY
AUDITOR'S OFFICE

AUDITED BY: THE HIDALGO COUNTY AUDITOR'S OFFICE
DATE: 10/22/12

JUSTICE OF THE PEACE — DATE 10-2-12

THIS REPORT IS DUE IN THE OFFICE OF THE COUNTY AUDITOR BEFORE THE FIFTH (5TH) WORKING DAY OF THE FOLLOWING MONTH (LGC § 114.001).
COUNTY AUDITOR'S FORM: RE-JP-004 REVISED: 2/10

X2

JUSTICE OF THE PEACE
MONTHLY FINES AND FEES COLLECTED
FOR THE MONTH OF: September 2012

Judge: LUIS GARZA
Precinct No. 3 Place No. 1

PBC

City: MISSION, TX
Hidalgo County, Texas

Part III: SUMMARY OF COLLECTIONS PAYABLE TO THE COUNTY TREASURER

Name of Fine, Fee, Court Cost	# Issued/ Filed	Statute Reference	Date(s) of Amt Collected	GL Acct No.	Amt. Collected
FINES:					28030.22
County Fines (Local Fine)		LGC 113.004, PC 12.23		1200-351-10-065-000-0-000	$ 25,870.47
Texas Parks & Wildlife 85% Fine (State Fine)		TPWC 12.107		1100-207-20-000-012-0-000	1,411.42
No Safety Belt 50% Fine (State Fine)		TRC 545.412, 545.413		1100-207-20-000-028-0-000	499.98 450.00
Gross Weight 50% Fine (State Fine)		TRC Sec 621.506(g)		1100-207-20-000-013-0-000	0 260.00
School District 50% Fines		Educ Code § 25.093 (d) 1 (A)		1100-207-30-000-000-0-000	-
LOCAL COURT COSTS AND FEES:					
Courthouse Security Adm. Fee($3)		C.C.P. Art. 102.017 (b)		1241-341-10-060-001-0-000	1144.09 1,131.89
Courthouse Security Fund JP ($1)		C.C.P. Art. 102.017		1245-341-10-065-000-0-000	378.69 367.69
Justice Court Technology Fund ($4)		C.C.P. Art. 102.0173		1242-341-10-060-000-0-000	1553.15 1,509.15
Time Payment - @40% OF $25.00 ($10.00)		LGC 133.103 (d)		1100-341-10-060-001-0-000	2109.71 289.71
Time Payment - @ 10% of $25.00 ($2.50)		LGC 133.103 (c)		1100-341-10-060-002-0-000	67.43 72.43
Administrative Local Transaction Fee ($2)		C.C.P. Art. 102.072		1100-341-10-060-003-0-000	926.17 802.17
Motor Vehicle Adm. Fee ($10-$20) (Contested Fee for Exp. DL, Exp Insp Cert, Exp Ver Reg.)		TRC Sec 548.605, 521.026,502.407		1100-341-10-060-004-0-000	-
Special Fees				1100-341-10-065-000-0-000	1,542.00
Deferred Disposition		C.C.P. Art. 45.051	1,402.00		
Administrative Fee - "Drivers Safety Course" ($10)		C.C.P. Art. 45.0511(f)	140.00		
Support of Judiciary Fund ($.60)		LGC 133.105		1100-341-10-060-009-0-000	227.81 421.21
Traffic Fee ($3)		T.R.C. 542.403		1100-341-10-065-000-0-000	587.81 575.81
Child Safety ($20-$25)		C.C.P. Art. 102.014		1100-341-10-060-011-0-000	25.00
STATE COURT COSTS AND FEES:					
Criminal Justice Planning Fund C.C.P. ($5)		C.C.P. Art. 102.051		1100-207-20-000-003-0-000	-
State General Revenue Fund ($2.50)		C.C.P. Art. 102.015		1100-207-20-000-010-0-000	-
Law Enforcement Education Fund (____$1, ____$1.50, ____$3.50)		Govt. Code Sec. 415.082		1100-207-20-000-011-0-000	-
Operators and Chauffeurs License Fund ($75)		T.R.C. 601.192		1100-207-20-000-031-0-000	-
Time Payment - @50% OF $25.00 ($12.50)		LGC 133.103 (b)		1100-207-20-000-005-0-000	337.14 962.14
Juvenile Crime and Delinquency Fund (____$.25, ____$.50)		C.C.P. Art. 102.075(m)		1100-207-20-000-007-0-000	1.00
Comprehensive Rehabilitation Fund ($5)		C.C.P. Art. 102.082		1100-207-20-000-008-0-000	-
Fugitive Apprehension Fund ($5)		C.C.P. Art. 102.019 (a) 2		1100-207-20-000-009-0-000	10.00
Consolidated Court Costs Fund ($17)		CCP Art. 102.073 (a) 3/ LGC 133.102		1100-207-20-000-015-0-000	15485.57 15,045.37
Compensation Victims Of Crime Fund (____$3, ____$5, ____$15, ____$35)		C.C.P. Art. 56.55 (2) & (3)		1100-207-20-000-017-0-000	30.00
Judicial & Court Personnel Training Fund (____$1, ____$2)		Govt. Code Sec. 56.001 (b)		1100-207-20-000-027-0-000	4.00
Correctional Managment Institute of Texas Fund ($.50)	48	CCP Art. 102.075		1100-207-20-000-029-0-000	1.00
Indigent legal Services Fee-JP ($2) 740	142	Govt. Code Sec. 101.141 (2)(B)		1100-207-20-000-004-0-000	284.00
State Traffic Fee- Subtitle C ($30)		TRC Sec 542.4031		1100-207-20-000-035-0-000	5877.70 5,757.70
Jury Service Fee ($4)		C.C.P Art. 102.0045		1100-207-20-000-053-0-000	1527.06 1,483.06
Support of Judiciary Fund ($5.40)		LGC 133.105		1100-207-20-000-054-0-000	2020.75 1,961.33
Birth Certificate Fee ($1.80)	-	HSC 191.022(f)		1100-207-20-000-039-0-000	-
Defensive Driving Record Fee ($12)		C.C.P Art. 45.0511 (c-1)		1100-207-20-000-057-0-000	-
Indigent Defense Representation Fund ($2)		LGC 133.107/ GC 102.023		1100-207-20-000-059-0-000	727.45 705.45
Moving Violation Fee ($0.10)		C.C.P. Art. 102.022/GC		1100-207-20-000-061-0-000	18.09 17.69
Safety Seat Violation Fee ($0.15)		TC 545.412 (b-1)		1100-207-20-000-062-0-000	0.06
ARREST /WARRANT FEES: STATE		C.C.P. Art. 102.011			
D.P.S. (____$3, ____$5, ____$35, ____$50)				1100-207-20-000-019-0-000	1504.91 1,469.51
T.A.B.C. (____$3, ____$5, ____$35, ____$50)				1100-207-20-000-020-0-000	-
P.K.W.L. (____$3, ____$5, ____$35, ____$50)				1100-207-20-000-021-0-000	115.00
Texas Comptrollers Criminal Investigators				1100-207-20-000-060-0-000	-
ARREST /WARRANT/SERVICE FEES: COUNTY		LGC 118.131			
Sheriff Fees:				1100-342-10-060-001-0-000	770.72 720.72
Constable Fees:					
Precinct #1				1100-342-10-291-000-0-000	-
Precinct #2				1100-342-10-292-000-0-000	-
Precinct #3				1100-342-10-293-000-0-000	6,100.71
Precinct #4				1100-342-10-294-000-0-000	5.00
Precinct #5				1100-342-10-295-000-0-000	-
District Attorney Fees				1100-341-10-060-007-0-000	400.00
Tax Assessor Fraud Investigators				1100-342-10-060-002-0-000	-
School District Arrest Fee				1100-342-10-060-003-0-000	-
Fire Marshal Fee				1100-342-20-060-001-0-000	-
Due to Others					
Warrant Fees Due to Other Law Enforcement Agencies		C.C.P. Art. 102.011 (a) 2 (A)		1100-207-30-000-003-0-000	-
Refund - Overpayments				1100-202-00-000-011-0-000	42.00
Due to Others				1100-202-00-000-011-0-000	-
Restitution				1100-202-00-000-011-0-000	-
Justice Fees (Local Fees)				1100-341-10-060-001-0-000	1,240.00
Small Claims Court Filing Fee ($25)		LGC 118.121/118.122	75.00		
Justice Court Filing Fee ($25)		LGC 118.121/118.122	1,100.00		
Forcible Entry and Detainer Court Filing Fee ($25)		LGC 118.121/118.122	-		
Transcript Fees ($10)		LGC 118.121/118.123 (b)	-		
Abstract Fees ($5)		LGC 118.121/118.123 (c)	5.00		
Writ Filing Fee ($5)		LGC 118.121/118.123 (d)	55.00		
Issuing other Document ($1 1st pg, .25 for each addt'l pg)		LGC 118.121/118.123 (e)	1.00		
Certified Copies of Court Papers ($2 1st pg, .25 for each addt'l pg)		LGC 118.121	4.00		
Probable Cause Tow Hearing Fee ($20)		LGC 101.141(a)4	-		
Birth Certificates ($22 each $9.20 local)		HSC 191.0045 (3)(d)		1100-341-10-060-001-0-000	-
Death Certificates ($20 each, each addt'l $3)		HSC 191.0045 (3)(d)		1100-341-10-060-001-0-000	161.00
Preservation of Vital Statistics Fee ($1 each)		HSC Sec 191.0045 (h)		1100-341-10-060-008-0-000	14.00
Jury Fees (Civil $5, Criminal $3)		Rules of Civil Proc., Rule 544/ CCP 102.004		1100-341-10-060-006-0-000	-
				TOTAL AMOUNT DUE TO THE COUNTY TREASURER:	$ 69,959.89

ADDED BY THE HIDALGO COUNTY AUDITOR'S OFFICE
DATE: 10/22/12

RECEIVED
OCT - 3 2012
HIDALGO COUNTY AUDITOR'S OFFICE

THIS REPORT IS DUE IN THE OFFICE OF THE COUNTY AUDITOR BEFORE THE FIFTH (5TH) WORKING DAY OF THE FOLLOWING MONTH (LGC § 114.001).

COUNTY AUDITOR'S FORM: RE-JP-004 REVISED 2/10

$73260.79

JUSTICE OF THE PEACE LUIS GARZA
SCHEDULE OF ADJUSTMENTS
FOR THE PERIOD ENDING SEPTEMBER 30, 2012

Is judgment date correct? If correct, Time Payment should not have been assessed.

Receipt #	Docket #....	Name.....	Offense Description.	Off.Date .	CCC	CHS	CHSJP	CO	DPS	.DTOREF	IDF	JCTF	JSF	LTF	MCWV	SJFC	SJFS	STF	TFC	TP	FPREC31	WRITGAF	.Total
[redacted]31903J31	CR-5583-06-3	CARDENAS, HILDA	EXPIRED REGISTRATIOI	6/12/2006	40	3	1	66	5			4	4	2		0.6	3.4			25	50		204
[redacted]31902J31	CR-1881-07-3	CARDENAS, HILDA	SPEEDING (EXCEED PRI	1/24/2007	40	3	1	50.25	5			4	4	2		0.6	3.4	30	3	25			171.25

LTF needs to be assessed.

Receipt #	Docket #....	Name.....	Offense Description.	Off.Date .	CCC	CHS	CHSJP	CO	DPS	.DTOREF	IDF	JCTF	JSF	LTF	MCWV	SJFC	SJFS	STF	TFC	TP	FPREC31	WRITGAF	.Total
[redacted]31733J31	CR11-05101-J	GARZA, NANCY	FAIL TO YIELD ROW (S	9/11/2011				103															103

Where did offense occur? If offense occurred within 20 miles of an international border, entire fine is retained by the county. If offense did not occur within 20 miles of an international border, 5 must be remitted to the state.

Receipt #	Docket #....	Name.....	Offense Description.	Off.Date .	CCC	CHS	CHSJP	CO	DPS	.DTOREF	IDF	JCTF	JSF	LTF	MCWV	SJFC	SJFS	STF	TFC	TP	FPREC31	WRITGAF	.Total
[redacted]31705J31	CR12-3903-J3	HERNANDEZ, RICAI	OVER GROSS WEIGHT (	7/31/2012	40	3	1	260	5		2	4	4	2	260	0.6	5.4						587

MVF needs to be assessed.

Receipt #	Docket #....	Name.....	Offense Description.	Off.Date .	CCC	CHS	CHSJP	CO	DPS	.DTOREF	IDF	JCTF	JSF	LTF	MCWV	SJFC	SJFS	STF	TFC	TP	FPREC31	WRITGAF	.Total
[redacted]32005J31	CR12-4252-J3	GONZALEZ, MANUI	FAIL TO PASS TO LEFT	9/4/2012	40	3	1	103.1	5		2	4	4	2		0.6	5.4	30	3				203.1

Was reason for REFUND entered into the Events on AbleTerm?

Receipt #	Docket #....	Name.....	Offense Description.	Off.Date .	CCC	CHS	CHSJP	CO	DPS	.DTOREF	IDF	JCTF	JSF	LTF	MCWV	SJFC	SJFS	STF	TFC	TP	FPREC31	WRITGAF	.Total
[redacted]31952J31	CV-328-11-31	ADAMS, MICHAEL J	Civil Case	9/13/2011							22											5	27

Why were the following Death Certificate #s skipped? Please respond back to Marissa.

1409
1412
1413

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

January 18, 2013

The Honorable Luis Garza
Hidalgo County Justice of the Peace Pct. 3, Pl. 1
730 N. Breyfogle, Suite C
Mission, Texas 78572

Ref: Review of *Monthly Fines and Fees Report* and Supporting Documentation For the Month of December 2012

Dear Judge Garza:

We have conducted a limited scope review of the *Monthly Fines and Fees Report* and supporting documentation for the month of December 2012 pursuant to Local Government Code §115.002 (a), §115.002 (b), and Code of Criminal Procedure Article 103.011. The objectives of the review were to determine if fines, fees, and court costs collected were properly accounted and reported.

Scope:
The scope of our review was limited to collections reported by your office on the *Monthly Fines and Fees Report* for the month of December 2012. 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 fines, fees, and court cost statutes and schedules. The following procedures were also performed:

- Reviewed receipts issued to determine if fines, fees, and court costs were allocated and reported in the proper amounts.
- Verified receipts issued followed a sequential order.
- Verified that procedures for voided receipts were properly followed.
- Reviewed *Cashier's Daily Close-Out Reports* (Close-Out report) and County Treasurer receipts to determine whether fees collected were properly accounted and deposited with the County Treasurer on a daily basis.
- Verified that the collections per the *Monthly Fines and Fees Report* agreed to total receipts issued and the deposits made with the County Treasurer.
- Reviewed the submittal dates of the *Monthly Fines and Fees Report* to the County Auditor's Office to determine if the report was received within five days after the last day of each month.
- Reviewed receipts, Close-Out reports, and *Monthly Fines and Fees Report* to verify proper completion.

Conclusion:
Total collections for the month of December 2012 were $51,230.54. Based on the results of our review, we have concluded that fines, fees, and court costs were generally properly accounted and reported; however, the system of internal controls for the accounting and reporting of fines, fees, and court costs require improvement as noted in the following observation.

Observation No. 1:
We reviewed receipts issued for the month ended December 31, 2012 to determine whether fines, fees, and court costs collected were properly allocated and reported.

The results of our review revealed that 17 receipts contained errors in the allocation of fees, fines, and court costs. The Justice of the Peace staff was made aware of the necessary revisions and corrections were made prior to submitting the final *Monthly Fines and Fees Reports* to Commissioners Court for approval (see Exhibit A).

There are numerous statutes that require Justices of the Peace to charge various fines, fees, and court costs for certain services and offenses. Fines, fees, and court costs must be allocated pursuant to State statutes and/or Commissioners Court approval.

Formal monitoring procedures have not been implemented to ensure that fines, fees, and court costs are properly allocated and reported. The County may be held liable to the State for failure to properly allocate and report fines, fees, and court costs.

Recommendation:
Management should develop and implement formal monitoring procedures to ensure that fines, fees, and court costs are properly allocated and reported. At a minimum, the following procedures should be implemented:

- Staff should be provided with training regarding the proper allocation of fines, fees, and court costs.
- Staff should review the allocation of fines, fees, and court costs before the official County receipt is issued.
- Access for setting up offense codes with the proper fines, fees, and court costs in *AbleTerm* should be limited to staff with adequate knowledge of the applicable allocation.
- Staff should ensure that the proper fines, fees, and court costs allocation, offense date, and judgment date are entered when a case is setup in *AbleTerm*.

Observation No. 2:
We noted during our review that 1 cash bond posted by the defendant who failed to appear before the Justice of the Peace was not forfeited (liquidated) by the 10th workday following the date of their release from jail. The bond was received January 4, 2011(see Exhibit B).

Code of Criminal Procedure Article 45.044 9a) (2) states "A justice or judge may enter a judgment of conviction and forfeit a cash bond posted by the defendant in satisfaction of the defendant's fine and cost if the defendant fails to appear according to the terms of the defendant's release". Pursuant to the terms of the cash bond, the defendant must appear before the Justice of the Peace by the 10th workday following the date of their release from jail. If the defendant fails to appear, the Justice of the Peace may declare the cash bond forfeited, enter a judgment of guilty, assess a fine, and apply the cash bond to the payment of the imposed judgment.

Formal monitoring procedures were not in place to ensure that bonds posted by defendants who failed to appear before the Justice of the Peace were forfeited by the 10th workday following the date of their release from jail. This may result in the misuse of County funds.

Recommendation:
Management should develop and implement formal monitoring procedures to ensure that bonds posted by defendants who fail to appear before the Justice of the Peace are forfeited by the 10th workday following the date of their release from jail.

Please provide written a management response to the observation noted above by January 31, 2013.

If you should have any questions or would like to schedule a meeting to discuss the above noted observations, please do not hesitate to contact Marissa Castillo, Internal Auditor I, at 318-2511 ext. 4650, Yvonne Torres, Revenue Audit Supervisor, at ext. 4642, Arcy B. Duran, CPA, Director of Audit, at ext. 4645, or me at ext. 4604.

Respectfully,

Ray Eufracio, CPA
County Auditor

Enclosures: Copies of *Monthly Fines and Fees Report* and Monthly Adjustments

Cc: Mr. Valde Guerra, Commissioners Court Executive Officer

JUSTICE OF THE PEACE
MONTHLY FINES AND FEES COLLECTED
FOR THE MONTH OF: December-12

PBC

Judge: LUIS GARZA
Precinct No. 3 **Place No.** 1

City: MISSION, TX
Hidalgo County, Texas

Part I: RECAP OF AMOUNT PAYABLE TO THE COUNTY TREASURER

TOTAL CASH COLLECTED	(Receipts #s)	33160J31	THRU	33530J31	$ 51,230.54 ~~50,835.54~~
	(Control #s)	2472713	THRU	2473048	
Sheriff's "D" Report	(Receipt #s)	33695J31	THRU	33696J31	
	(Control #s)		THRU		

LESS: DUE AS REFUNDS $ -
Overpayment -

COST ON DEPOSIT 501.00

ADD: COST ON DEPOSIT LIQUIDATED 501.00

AMOUNT OWED TO COUNTY (Should Match Amt in Part III) $51,230.54 ~~$50,936.54~~

51397.54

Less: Total amount of remittances to County Treasurer (From Part II) $ ~~45,972.24~~

Total funds due to County Treasurer (Overtransfer Made to Co Treas.) (167.00) ~~4,863.30~~

Part II: REMITTANCES MADE TO THE COUNTY TREASURER

DESCRIPTION	AMOUNT	RECEIPT NO.
Total Collections for the Month (See Schedule of Receipts & Deposits)	$50835.54 ~~45,972.24~~	
Add: Previous Month's Bond Overtransfer	167.00	
Add: HCSO Monthly "D" Collections Report	395.00 ~~$0.00~~	
	51397.54	
	$ ~~45,972.24~~	

PREPARED BY: Kimberly Echavarria DATE PREPARED 1/4/2013 11:40

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

JUSTICE OF THE PEACE 1-4-2013 DATE

RECEIVED
JAN 7 2013
HIDALGO COUNTY
AUDITOR'S OFFICE

THIS REPORT IS DUE IN THE OFFICE OF THE COUNTY AUDITOR BEFORE THE FIFTH (5TH) WORKING DAY OF THE FOLLOWING MONTH (LGC § 114.001).

COUNTY AUDITOR'S FORM: RE-JP-004 REVISED: 2/10

AUDITED BY: THE HIDALGO COUNTY AUDITOR'S OFFICE
DATE: 1.15.13 1/15/13

JUSTICE OF THE PEACE
MONTHLY FINES AND FEES COLLECTED
FOR THE MONTH OF: December-12

Judge: LUIS GARZA PBC **City: MISSION, TX**
Precinct No. 3 Place No. 1 **Hidalgo County, Texas**

Part III: SUMMARY OF COLLECTIONS PAYABLE TO THE COUNTY TREASURER

Name of Fine, Fee, Court Cost	# Issued/ Filed	Statute Reference	Detail of Amt Collected	GL Acct No.	Amt. Collected	
FINES:					22114.57	
County Fines (Local Fine)		LGC 113 004, PC 12.23		1200-351-10-065-000-0-000	$ ~~21,936.87~~	M X1✓
Texas Parks & Wildlife 85% Fine (State Fine)		TPWC 12.107		1100-207-20-000-012-0-000	85.00	M✓
No Safety Belt 50% Fine (State Fine)		TRC 545.412, 545.413		1100-207-20-000-028-0-000	363.00 ~~463.00~~	M✓
Gross Weight 50% Fine (State Fine)		TRC Sec 621.506(g)		1100-207-20-000-013-0-000	-	
School District 50% Fines		Educ. Code § 25.093 (d) 1 (A)		1100-207-30-000-008-0-000	-	
LOCAL COURT COSTS AND FEES:						
Courthouse Security Adm. Fee($3)		C.C.P. Art. 102.017 (b)		1241-341-10-060-001-0-000	851.09 ~~845.00~~	M X1✓
Courthouse Security Fund JP ($1)		C.C.P. Art. 102.017		1245-341-10-065-000-0-000	~~248.69~~ ~~246.69~~	M X1✓
Justice Court Technology Fund ($4)		C.C.P. Art. 102.0173		1242-341-10-060-000-0-000	1130.77 ~~4122.77~~	M X1✓
Time Payment - @40% OF $25.00 ($10.00)		LGC 133.103 (d)		1100-341-10-060,001-0-000	284.56 ~~294.56~~	M✓
Time Payment - @ 10% of $25.00 ($2.50)		LGC 133.103 (c)		1100-341-10-060-002-0-000	71.14 ~~73.64~~	M✓
Administrative Local Transaction Fee ($2)		C.C.P. Art. 102.072		1100-341-10-060-003-0-000	648.76 ~~672.78~~	M✓
Motor Vehicle Adm. Fee ($10-$20) (Commercial Fee for Exp. DL; Exp Imp Cert; Exp Mtr Reg.)		TRC Sec 548.605, 521.026,502.407		1100-341-10-060-004-0-000	40.00	M✓
Special Fees			668.00 ~~690.00~~	1100-341-10-065-000-0-000	738.00 ~~740.00~~	M✓
Deferred Disposition		C.C.P. Art. 45.051				
Administrative Fee - "Drivers Safety Course" ($10)		C.C.P. Art. 45.0511(f)	70.00			
Support of Judiciary Fund ($ 60)		LGC 133.105		1100-341-10-060-009-0-000	149.83 ~~148.83~~	M✓
Traffic Fee ($3)		T.R.C. 542.403		1100-341-10-065-000-0-000	495.64 ~~492.64~~	M✓
Child Safety ($20-$25)		C.C.P. Art. 102.014		1100-341-10-060-011-0-000	-	
Failure to Appear ($4)		TC 706.006/TC 706.007(d)(2)		1100-341-10-060-012-0-000	-	
STATE COURT COSTS AND FEES:						
Criminal Justice Planning Fund C.C.P. ($5)		C.C.P. Art. 102.051		1100-207-20-000-003-0-000	-	
State General Revenue Fund ($2.50)		C.C.P. Art. 102.015		1100-207-20-000-010-0-000	-	
Law Enforcement Education Fund (____$1,____$1.50,____$3.50)		Govt. Code Sec. 415.002		1100-207-20-000-011-0-000	-	
Operators and Chauffeurs License Fund ($75)		T.R.C. 601.192		1100-207-20-000-031-0-000	-	
Time Payment - @50% OF $25.00 ($12.50)		LGC 133.103 (b)		1100-207-20-000-005-0-000	355.70 ~~368.20~~	M✓
Juvenile Crime and Delinquency Fund (____$25, ____$.50)		C.C.P. Art. 102.0175(m)		1100-207-20-000-007-0-000	8.25	M✓
Comprehensive Rehabilitation Fund ($5)		C.C.P. Art. 102.082		1100-207-20-000-008-0-000	-	
Fugitive Apprehension Fund ($5)		C.C.P. Art. 102.019 (a) 2		1100-207-20-000-009-0-000	85.00	M✓ X12
Consolidated Court Costs Fund ($17)		CCP Art. 102.073 (a) 3 LGC 133.102		1100-207-20-000-015-0-000	10956.68 ~~10,876.68~~	M✓
Compensation Victims Of Crime Fund (____$3, ____$5, ____$15, ____$35)	X	C.C.P. Art. 56.55 (2) & (3)		1100-207-20-000-017-0-000	255.00	M✓
Judicial & Court Personnel Training Fund (____$1, ____$2)		Govt. Code Sec. 56.001 (b)		1100-207-20-000-027-0-000	33.00	M✓
Correctional Managment Institute of Texas Fund ($.50)	26	CCP Art. 102.075		1100-207-20-000-029-0-000	8.00	M✓
Indigent legal Services Fee-JP ($6)	27	Govt. Code Sec. 101.141 (2)(B)		1100-207-20-000-004-0-000	156.00 ~~162.00~~	M✓
State Traffic Fee- Subtitle C ($30)		TRC Sec 542.4031		1100-207-20-000-035-0-000	4,656.43	M✓
Jury Service Fee ($4)		C.C.P. Art. 102.0045		1100-207-20-000-053-0-000	1002.92 ~~994.02~~	M✓
Support of Judiciary Fund ($5.40)		LGC 133.105		1100-207-20-000-054-0-000	1315.90 ~~1305.10~~	M✓
Birth Certificate Fee ($1.80)	-	HSC 191.022(f)		1100-207-20-000-039-0-000	-	
Defensive Driving Record Fee ($12)		C.C.P. Art. 45.0511 (c-1)		1100-207-20-000-057-0-000	-	
Indigent Defense Representation Fund ($2)		LGC 133.107/ GC 102.023		1100-207-20-000-059-0-000	466.91 ~~462.81~~	M✓
Moving Violation Fee ($0.10)		C.C.P. Art. 102.022/GC		1100-207-20-000-061-0-000	12.96 ~~12.86~~	M✓
Safety Seat Violation Fee ($0.15)		TC 545.412 (b-1)		1100-207-20-000-062-0-000	0.15	M✓
Failure to Appear ($20)		TC 706.006/TC 706.007(d)(2)		1100-207-20-000-066-0-000	-	
ARREST /WARRANT FEES: STATE		C.C.P. Art. 102.011				
D.P.S. (____$3, ____$5, ____$35, ____$50)				1100-207-20-000-019-0-000	1,145.46	M✓
T.A.B.C. (____$3, ____$5, ____$35, ____$50)				1100-207-20-000-020-0-000	-	
P.K.W.L. (____$3, ____$5, ____$35, ____$50)				1100-207-20-000-021-0-000	5.00	M✓
Texas Comptrollers Criminal Investigators				1100-207-20-000-060-0-000	-	
ARREST /WARRANT/SERVICE FEES: COUNTY		LGC 118.131				
Sheriff Fees:				1100-342-10-060-001-0-000	229.28 ~~119.28~~	M✓
Constable Fees:						
Precinct #1				1100-342-10-291-000-0-000	70.00	M✓
Precinct #2				1100-342-10-292-000-0-000	0 ~~619.19~~	M✓
Precinct #3				1100-342-10-293-000-0-000	1782.93 ~~1,063.74~~	M✓
Precinct #4				1100-342-10-294-000-0-000	70.00	M✓
Precinct #5				1100-342-10-295-000-0-000	-	
District Attorney Fees				1100-341-10-060-007-0-000	250.00	M✓
Tax Assessor Fraud Investigators				1100-342-10-060-002-0-000	-	
School District Arrest Fee				1100-342-10-060-003-0-000	-	
Fire Marshal Fee				1100-342-20-060-001-0-000	-	
Due to Others						
Warrant Fees Due to Other Law Enforcement Agencies		C.C.P. Art. 102.011 (a) 2 (A)		1100-207-30-000-003-0-000	-	
Refund - Overpayments				1100-202-00-000-011-0-000	-	
Due to Others				0100-202-00-000-011-0-000	400.00 ~~405.00~~	M X3-a
Restitution				1100-202-00-000-011-0-000	-	
Failure to Appear- OmniBase ($6)		TC 706.006/TC 706.007(d)(2)		1100-202-00-000-019-0-000	-	
Justice Fees (Local Fees)				1100-341-10-060-001-0-000	670.00	M✓
Small Claims Court Filing Fee ($25)		LGC 118.121/118.122	25.00			M
Justice Court Filing Fee ($25)		LGC 118.121/118.122	625.00			M
Forcible Entry and Detainer Court Filing Fee ($25)		LGC 118.121/118.122	-			
Transcript Fees ($10)		LGC 118.121/118.123 (b)	-			
Abstract Fees ($5)		LGC 118.121/118.123 (c)	5.00			M
Writ Filing Fee ($5)		LGC 118.121/118.123 (d)	10.00			M
Issuing other Document ($1 1st pg, .25 for each addt'l pg)		LGC 118.121/118.123 (e)	5.00			M
Certified Copies of Court Papers ($2 1st pg, .25 for each addt'l pg)		LGC 118.121	-			
Probable Cause Tow Hearing Fee ($20)		LGC 101.161(a)4	-			
Birth Certificates ($22 each $9.20 local)		HSC 191.0045 (3)(d)		1100-341-10-060-001-0-000	-	
Death Certificates ($20 each, each addt'l $3)		HSC 191.0045 (3)(d)		1100-341-10-060-001-0-000	64.00	M✓
Preservation of Vital Statistics Fee ($1 each)		HSC Sec 191.0045 (h)		1100-341-10-060-008-0-000	10.00 ~~4.00~~	M✓
Jury Fees (Civil $5, Criminal $3)		Rules of Civil Proc., Rule 544/ CCP 102.004		1100-341-10-060-006-0-000	-	

AUDITED BY THE HIDALGO COUNTY AUDITOR'S OFFICE
DATE: 1.15.13 1/15/13

RECEIVED
JAN 7 2013
HIDALGO COUNTY
AUDITOR'S OFFICE

TOTAL AMOUNT DUE TO THE COUNTY TREASURER: [redacted]

THIS REPORT IS DUE IN THE OFFICE OF THE COUNTY AUDITOR BEFORE THE FIFTH (5TH) WORKING DAY OF THE FOLLOWING MONTH (LGC § 114.001)
COUNTY AUDITOR'S FORM RE-JP-04M REVISED 2-10

$51230.54 X3

JUSTICE OF THE PEACE LUIS GARZA
SCHEDULE OF ADJUSTMENTS
FOR THE PERIOD ENDING DECEMBER 31, 2012

IND should not have been assessed. PVS needs to be assessed.

Receipt #	Docket #....	Name.....	Offense Description.	Off.Date .	ARREST	CCC	CHS	CHSJP	CMIT	CO	CRF	CVCA	DC	DD	DPS	DTO	FA	IDF	IND	JCD	JCPT	JCTF	JSF	LTF	MVF	SJFC	SJFS	STF	TFC	TP	FPREC31	Total
[illegible]33294J31	JP31/DC-1426	CEBALLOS FUNERAL											35						6													41

LTF needs to be assessed.

Receipt #	Docket #....	Name.....	Offense Description.	Off.Date .	ARREST	CCC	CHS	CHSJP	CMIT	CO	CRF	CVCA	DC	DD	DPS	DTO	FA	IDF	IND	JCD	JCPT	JCTF	JSF	LTF	MVF	SJFC	SJFS	STF	TFC	TP	FPREC31	Total
[illegible]33382J31	CR-99-01130-	MIRANDA, MANUEL	PUBLIC INTOXICATION	4/20/1999	5	17	3			50		15					5			0.25		1										96.25
[illegible]33387J31	CR-2057-03-3	MORIN, ROSENDO OL	DISREGARD RED LIGHT	3/16/2003						53																						53
[illegible]33513J31	CR-8698-03-3	SAN MIGUEL, SAN J	SPEEDING (EXCEED PRI	9/27/2003										126																		126
[illegible]33355J31	CR-8801-06-3	PALOMO, JACLYN MA	SPEEDING (EXCEED PRI	9/25/2006						36																						36
[illegible]33477J31	VPTA11-05949	LUGO, JUAN ORNELA	VIOLATE PROMISE TO A	11/6/2011						94.5																						94.5
[illegible]33417J31	CR12-4476-J3	TRADER, SHARON LO	SPEEDING (EXCEED PRI	9/18/2012						42																						42

TFC needs to be assessed.

Receipt #	Docket #....	Name.....	Offense Description.	Off.Date .	ARREST	CCC	CHS	CHSJP	CMIT	CO	CRF	CVCA	DC	DD	DPS	DTO	FA	IDF	IND	JCD	JCPT	JCTF	JSF	LTF	MVF	SJFC	SJFS	STF	TFC	TP	FPREC31	Total
[illegible]33347J31	CR-2020-02-3	FUENTES, ROSALVA	NO SAFETY BELT	2/27/2002		17	3		0.5	103		15			5		5			0.5	2	4		2								157

Due to type of offense, CRF should not have been assessed.

Receipt #	Docket #....	Name.....	Offense Description.	Off.Date .	ARREST	CCC	CHS	CHSJP	CMIT	CO	CRF	CVCA	DC	DD	DPS	DTO	FA	IDF	IND	JCD	JCPT	JCTF	JSF	LTF	MVF	SJFC	SJFS	STF	TFC	TP	FPREC31	Total
[illegible]33389J31	CR-5465-02-3	BARRIOS, MARTIN D	NO SAFETY BELT	7/13/2002		17	3		0.5	25	25	15			5		5			0.5	2	4		2					3	25		132
[illegible]33179J31	CR-3493-03-3	QUINTERO, YVONNE	NO SAFETY BELT	4/30/2003		17	3		0.5	25	25	15			5		5			0.5	2	4		2					3			107
[illegible]33300J31	CR-4515-03-3	FORCIER, SERGE JR	NO SAFETY BELT	5/28/2003		17	3		0.5	25	25	15			5		5			0.5	2	4		2					3			107
[illegible]33489J31	CR-6149-03-3	GONZALEZ, JOSE RO	NO SAFETY BELT	7/6/2003		17	3		0.5	25	25	15			5		5			0.5	2	4		2					3			107

Is judgment date correct? If correct, Time Payment should not have been assessed.

Receipt #	Docket #....	Name.....	Offense Description.	Off.Date .	ARREST	CCC	CHS	CHSJP	CMIT	CO	CRF	CVCA	DC	DD	DPS	DTO	FA	IDF	IND	JCD	JCPT	JCTF	JSF	LTF	MVF	SJFC	SJFS	STF	TFC	TP	FPREC31	Total
[illegible]33366J31	CR-2110-07-3	CASTRO, MATTHEW	NO LIABILITY INSURAN	1/30/2007		40	3	1							5							4	4	2		0.6	3.4			25	50	138
[illegible]33216J31	CR12-3338-J3	GARZA, ELOISA	SPEEDING (EXCEED PRI	7/18/2012		40	3	1		63					5			2				4	4	2	0.1	0.6	5.4	30	3	25		188.1
[illegible]33176J31	CR12-4821-J3	OZUNA, JAVIER, VI	DISREGARD STOP SIGN	10/2/2012		40	3	1		53					5			2				4	4	2	0.1	0.6	5.4	30	3	25		178.1

Is DTO a refund? If not a refund then to which Law Enforcement Agency does it belong to?

Receipt #	Docket #....	Name.....	Offense Description.	Off.Date .	ARREST	CCC	CHS	CHSJP	CMIT	CO	CRF	CVCA	DC	DD	DPS	DTO	FA	IDF	IND	JCD	JCPT	JCTF	JSF	LTF	MVF	SJFC	SJFS	STF	TFC	TP	FPREC31	Total
[illegible]33420J31	CR10-01784-J	MENDOZA, FRANCES	SPEEDING (EXCEED PRI	3/5/2010		40	3	1		29.9						5		2				4	4	2	0.1	0.6	5.4	30	3		50	180

MVF needs to be assessed.

Receipt #	Docket #....	Name.....	Offense Description.	Off.Date .	ARREST	CCC	CHS	CHSJP	CMIT	CO	CRF	CVCA	DC	DD	DPS	DTO	FA	IDF	IND	JCD	JCPT	JCTF	JSF	LTF	MVF	SJFC	SJFS	STF	TFC	TP	FPREC31	Total
[illegible]33286J31	CR10-01949-J	TUERINA, NARMI	FAIL TO CONTROL SPEE	3/13/2010		40	3	1		100					5			2				4	4	2		0.6	5.4	30	3			200
[illegible]33258J31	CR12-5287-J3	GARZA, YANNELI	FAIL TO YIELD ROW OP	11/3/2012		40	3	1		103.1					5			2				4	4	2		0.6	5.4	30	3			203.1
[illegible]33348J31	CR12-5591-J3	CHAPA, MARTHA, OC	FAIL TO YIELD/ENTERI	11/17/2012		40	3	1		53.1					5			2				4	4	2		0.6	5.4	30	3			153.1

Fine cannot exceed $50.

Receipt #	Docket #....	Name.....	Offense Description.	Off.Date .	ARREST	CCC	CHS	CHSJP	CMIT	CO	CRF	CVCA	DC	DD	DPS	DTO	FA	IDF	IND	JCD	JCPT	JCTF	JSF	LTF	MVF	SJFC	SJFS	STF	TFC	TP	FPREC31	Total
[illegible]33266J31	CR10-02809-J	GARCIA, RENE JR	NO SAFETY BELT	4/13/2009		40	3	1		50.1					5			2				4	4	2		0.6	5.4	30	3			150.1

Fine cannot exceed $500.

Receipt #	Docket #....	Name.....	Offense Description.	Off.Date .	ARREST	CCC	CHS	CHSJP	CMIT	CO	CRF	CVCA	DC	DD	DPS	DTO	FA	IDF	IND	JCD	JCPT	JCTF	JSF	LTF	MVF	SJFC	SJFS	STF	TFC	TP	FPREC31	Total
[illegible]33414J31	VPTA11-02478	MALDONADO, SAMUI	VIOLATE PROMISE TO A	4/25/2011		40	3	1		550								2				4	4	2		0.6	5.4					612

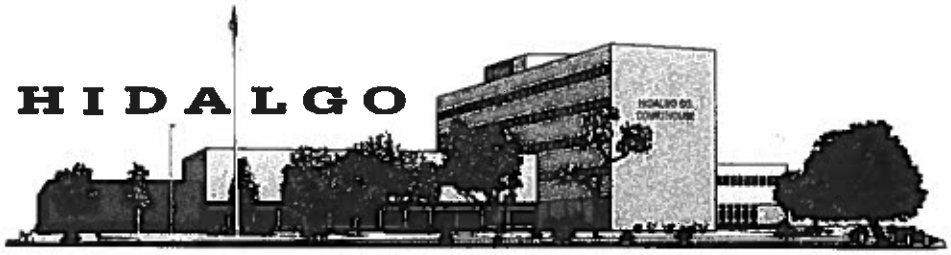
Outstanding Bonds for Pct 3 Pl 1 as of December 31, 2012:

Pending 2011 Bonds to be Liquidated

Receipt #	Docket #....	Date....	Name.....	Offense Description.	Off.Date .	...BOND	..Total
[redacted]21674J31	CR11-00010-J31*	1/4/2011	TREVINO, XYLIA	PUBLIC INTOXICATION	12/26/2010	167	167
							167
					TOTAL		167.00

Exhibit B

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

August 30, 2012

The Honorable Ismael Ochoa
Hidalgo County Justice of the Peace Pct. 3, Pl. 2
730 Breyfogle, Suite A
Mission, Texas 78572

Ref: Review of *Monthly Fines and Fees Report* and Supporting Documentation
For the month of July 2012

Dear Judge Ochoa:

We have conducted a limited scope review of the *Monthly Fines and Fees Reports* and supporting documentation for the month of July 2012 pursuant to Local Government Code §115.002 (a), §115.002 (b), and Code of Criminal Procedures Article 103.011. The objective of the review was to determine whether fines, fees, and court costs collected were properly accounted and reported.

Scope:
The scope of our review was limited to collections reported by your office on the *Monthly Fines and Fees Report* for the month of July 2012. 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 fines, fees, and court cost statutes and schedules. The following procedures were also performed:

- Reviewed receipts issued to determine if fines, fees, and court costs were allocated and reported in the proper amounts.
- Verified receipts issued followed a sequential order.
- Verified that procedures for voided receipts were properly followed.
- Reviewed *Cashier's Daily Close-Out Reports* (Close-Out report) and County Treasurer receipts to determine whether fees collected were properly accounted and deposited with the County Treasurer on a daily basis.
- Verified that the collections per the *Monthly Fines and Fees Report* agreed to total receipts issued and the deposits made with the County Treasurer.
- Reviewed the submittal date of the *Monthly Fines and Fees Report* to the County Auditor's Office to determine if the reports were received within five days after the last day of each month.
- Reviewed receipts, Close-Out reports and *Monthly Fines and Fees Report* to verify proper completion.

Conclusion:
Total collections for the month of July 2012 were $51,721.62. Based on the results of our review, we have concluded that fines, fees, and court costs were generally properly accounted and reported; however, the system of internal controls for the accounting and reporting of fines, fees, and court costs require improvement as noted in the following observations.

Observation No. 1:
We reviewed all receipts for the period in review to determine whether fines, fees, and court costs collected were properly allocated and reported.

The results of our review revealed that 14 receipts for the month ended July 31, 2012, contained errors in the allocation of fees, fines, and court costs. The Justice of the Peace staff was made aware of the necessary revisions and corrections were made prior to submitting the final *Monthly Fines and Fees Report* to Commissioners Court for approval (see Exhibit A).

There are numerous statutes that require Justices of the Peace to charge various fines, fees, and court costs for certain services and offenses. Fines, fees, and court costs must be allocated pursuant to State statutes and/or Commissioners Court approval.

Formal monitoring procedures have not been implemented to ensure that fines, fees, and court costs are properly allocated and reported. The County may be held liable to the State for failure to properly allocate and report fines, fees, and court costs.

Recommendation:
Management should develop and implement formal monitoring procedures to ensure that fines, fees, and court costs are properly allocated and reported. At a minimum, the following procedures should be implemented:

- Staff should be provided with training regarding the proper allocation of fines, fees, and court costs.
- Staff should review the allocation of fines, fees, and court costs before the official County receipt is issued.
- Access for setting up offense codes with the proper fines, fees, and court costs in *AbleTerm* should be limited to staff with adequate knowledge of the applicable allocation.
- Staff should ensure that the proper fines, fees, and court costs allocation, offense date; and judgment date are entered when a case is setup in *AbleTerm*.

Observation No. 2:
We noted during our review that procedures for processing mail receipts require improvement. Mail logs were not prepared on a daily basis.

The County Auditor's Office requires that mail be opened and listed on a mail log on the same day it is received. If this is not possible, mail must be kept in a locked safe in a secure area overnight and opened the following business day. An employee other than the cashier should verify that an official County receipt was issued for each mail-in payment. The employee conducting this verification must sign and date the mail log to document responsibility for the verification.

Formal monitoring procedures were not in place to ensure mail-in payments were properly processed. This may result in the loss or misuse of County funds.

Recommendation:
Management should develop and implement formal monitoring procedures to ensure that all mail-in payments are properly processed. At a minimum, procedures noted above should be implemented.

Please provide written management response to the observations noted above by September 10, 2012.

If you should have any questions or would like to schedule a meeting to discuss the above noted observations, please do not hesitate to contact Marissa Castillo, Internal Auditor I, at 318-2511 ext. 4650,

Yvonne Torres, Revenue Audit Supervisor, at ext. 4642, Arcy B. Duran, CPA, Director of Audit, at ext. 4645, or me at ext. 4604.

Respectfully,

Ray Eufracio, CPA
County Auditor

Enclosures: Copies of *Monthly Fines and Fees Report* and Monthly Adjustments, and Bond List

Cc: Mr. Valde Guerra, Commissioners Court Executive Officer

HIDALGO COUNTY DISTRICT JUDGES

RICARDO P. RODRIGUEZ, JR. JUDGE, 92ND D.C. | RODOLFO DELGADO JUDGE, 93RD D.C. | J. R. "BOBBY" FLORES JUDGE, 139TH D.C. | ROSE GUERRA REYNA JUDGE, 206TH D.C. | JUAN R. PARTIDA JUDGE, 275TH D.C. | MARIO E. RAMIREZ, JR. JUDGE, 332ND D.C. | NOE GONZALEZ JUDGE, 370TH D.C OVERSEER | LETICIA LOPEZ JUDGE, 389TH D.C. | AIDA SALINAS FLORES JUDGE, 398TH D.C. | ISRAEL RAMON, JR. JUDGE, 430TH D.C. | JESSE CONTRERAS JUDGE, 449TH D.C.

JUSTICE OF THE PEACE
MONTHLY FINES AND FEES COLLECTED
FOR THE MONTH OF: July-12

PBC

Judge: ISMAEL "MELO" OCHOA
Precinct No. 3 **Place No.** 2

City: MISSION, TX
Hidalgo County, Texas

Part I: RECAP OF AMOUNT PAYABLE TO THE COUNTY TREASURER

TOTAL CASH COLLECTED	(Receipts #s)	26535J32 ~~25482J32~~	THRU	26896J32 ~~36036J32~~	$ 51,721.62 ~~50,068.62~~ X10 ✓
	(Control #s)	~~2481104.00~~	THRU	~~2481667~~	
Sheriff's "D" Report	(Receipt #s)	27101J32	THRU	27110J32	
	(Control #s)		THRU		

LESS: DUE AS REFUNDS — $ -
Overpayment

COST ON DEPOSIT — 1554.20 ~~897.10~~ X7 ✓

ADD: COST ON DEPOSIT LIQUIDATED — 1318.40 X7 ✓

AMOUNT OWED TO COUNTY (Should Match Amt in Part III) — $ 51,485.82 ~~49,171.52~~ X3, X11

Less: Total amount of remittances to County Treasurer (From Part II) — 52,758.02

Total funds due to County Treasurer (Overtransfer Made to Co Treas.) — (1,272.20) ~~49,171.52~~ X4-a

Part II: REMITTANCES MADE TO THE COUNTY TREASURER

DESCRIPTION	AMOUNT	RECEIPT NO.
Total Collections for the Month (See Schedule of Receipts & Deposits)	50068.62 B1	
Add: Previous Month's Bond Overtransfer	1036.40	
Add: HCSO Monthly "D" Collections Report	1653.00 ~~$0.00~~ X9 ✓	
	$52,758.02	

PREPARED BY: DAISY ZARATE DATE PREPARED: 8/6/2012

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

JUSTICE OF THE PEACE — DATE: 8/6/2012

RECEIVED
AUG - 7 2012
HIDALGO COUNTY AUDITOR'S OFFICE

THIS REPORT IS DUE IN THE OFFICE OF THE COUNTY AUDITOR BEFORE THE FIFTH (5TH) WORKING DAY OF THE FOLLOWING MONTH. (LGC § 114.041).

COUNTY AUDITOR'S FORM: RE-JP-004 REVISED: 2/10

AUDITED BY: THE HIDALGO COUNTY AUDITOR'S OFFICE
DATE: 8.28.12 8/28/12

JUSTICE COURT HIDALGO COUNTY PCT 3 PL. 2 TEXAS JUSTICE COURT

X2

JUSTICE OF THE PEACE
MONTHLY FINES AND FEES COLLECTED
FOR THE MONTH OF: July-12

Judge: ISMAEL "MELO" OCHOA
Precinct No. 3 Place No. 2

PBC

City: MISSION, TX
Hidalgo County, Texas

Part III: SUMMARY OF COLLECTIONS PAYABLE TO THE COUNTY TREASURER

Name of Fine, Fee, Court Cost	# Issued/ Filed	Statute Reference	Detail of Amt Collected	GL Acct No.	Amt. Collected
FINES:					
County Fines (Local Fine)		LGC 113.004, PC 12.23		1200-351-10-866-000-0-000	$ 21601.54 ~~20,392.02~~
Texas Parks & Wildlife 85% Fine (State Fine)		TPWC 12.107		1100-207-20-000-012-0-000	85.00 ~~439.40~~
No Safety Belt 50% Fine (State Fine)		TRC 545.412, 545.413		1100-207-20-000-028-0-000	162.50 ~~187.50~~
Gross Weight 50% Fine (State Fine)		TRC Sec 621.506(g)		1100-207-20-000-013-0-000	50.00
School District 50% Fines		Educ. Code § 25.093 (d) 1 (A)		1100-207-30-000-009-0-000	-
LOCAL COURT COSTS AND FEES:					
Courthouse Security Adm. Fee($3)		C.C.P. Art. 102.017 (b)		1241-341-10-060-001-0-000	657.24 ~~621.28~~
Courthouse Security Fund JP ($1)		C.C.P. Art. 102.017		1245-341-10-866-000-0-000	208.69 ~~196.09~~
Justice Court Technology Fund ($4)		C.C.P. Art. 102.0173		1242-341-10-060-000-0-000	860.37 ~~812.97~~
Time Payment - @40% OF $25.00 ($10.00)		LGC 133.103 (d)		1100-341-10-060-001-0-000	88.55
Time Payment - @ 10% of $25.00 ($2.50)		LGC 133.103 (c)		1100-341-10-060-002-0-000	22.13 ~~22.14~~
Administrative Local Transaction Fee ($2)		C.C.P. Art. 102.072		1100-341-10-060-003-0-000	526.19 ~~496.19~~
Motor Vehicle Adm. Fee ($10-$20) (Dismissal Fee for Exp. DL, Exp Insp Cert, Exp Mv Reg.)		TRC Sec 548.605, 521.026,502.407		1100-341-10-060-004-0-000	-
Special Fees				1100-341-10-866-000-0-000	317.50
Deferred Disposition		C.C.P. Art. 45.051	287.50		
Administrative Fee - "Drivers Safety Course" ($10)		C.C.P. Art. 45.0511(f)	30.00		
Support of Judiciary Fund ($.60)		LGC 133.105		1100-341-10-060-009-0-000	124.34 ~~117.64~~
Traffic Fee ($3)		T.R.C. 542.403		1100-341-10-866-000-0-000	403.22 ~~394.22~~
Child Safety ($20-$25)		C.C.P. Art. 102.014		1100-341-10-060-011-0-000	73.09
STATE COURT COSTS AND FEES:					
Criminal Justice Planning Fund C.C.P. ($5)		C.C.P. Art. 102.051		1100-207-20-000-003-0-000	-
State General Revenue Fund ($2.50)		C.C.P. Art. 102.015		1100-207-20-000-010-0-000	-
Law Enforcement Education Fund (____$1, ____$1.50, ____$3.50)		Govt. Code Sec. 415.082		1100-207-20-000-011-0-000	-
Operators and Chauffeurs License Fund ($75)		T.R.C. 601.192		1100-207-20-000-031-0-000	-
Time Payment - @50% OF $25.00 ($12.50)		LGC 133.103 (b)		1100-207-20-000-005-0-000	110.69
Juvenile Crime and Delinquency Fund (____$.25, ____$.50)		C.C.P. Art. 102.075(m)		1100-207-20-000-007-0-000	4.50
Comprehensive Rehabilitation Fund ($5)		C.C.P. Art. 102.082		1100-207-20-000-008-0-000	-
Fugitive Apprehension Fund ($5)		C.C.P. Art. 102.019 (a) 2		1100-207-20-000-009-0-000	55.00
Consolidated Court Costs Fund ($17)		CCP 102.075 (a) 3/LGC 133.102		1100-207-20-000-015-0-000	8510.71 ~~8,030.69~~
Compensation Victims Of Crime Fund (___$3, ___$5, ___$15, ___$35)		C.C.P. Art. 56.55 (2) & (3)		1100-207-20-000-017-0-000	165.00
Judicial & Court Personnel Training Fund (___$1, ___$2)		Govt. Code Sec. 56.001 (b)		1100-207-20-000-027-0-000	20.00 ~~21.00~~
Correctional Managment Institute of Texas Fund ($.50)		CCP Art. 102.075		1100-207-20-000-029-0-000	3.50
Indigent legal Services Fee-JP ($2)	73	Govt. Code Sec. 101.141 (2)(B)		1100-207-20-000-004-0-000	438.00
State Traffic Fee- Subtitle C ($30)		TRC Sec 542.4031		1100-207-20-000-035-0-000	3792.23 ~~3,702.21~~
Jury Service Fee ($4)		C.C.P Art. 102.0045		1100-207-20-000-053-0-000	832.39 ~~784.39~~
Support of Judiciary Fund ($5.40)		LGC 133.105		1100-207-20-000-054-0-000	1097.63 ~~1,044.82~~
Birth Certificate Fee ($1.80)	0	HSC 191.022(f)		1100-207-20-000-039-0-000	-
Defensive Driving Record Fee ($12)		C.C.P. Art. 45.0511(c-1)		1100-207-20-000-057-0-000	-
Indigent Defense Representation Fund ($2)		LGC 133.107/ GC 102.023		1100-207-20-000-059-0-000	390.09 ~~378.09~~
Moving Violation Fee ($0.10)		C.C.P. Art. 102.022/GC		1100-207-20-000-061-0-000	11.65 ~~11.55~~
Safety Seat Violation Fee ($0.15)		TC 545.412 (b-1)		1100-207-20-000-062-0-000	0.15 ~~0.54~~
ARREST /WARRANT FEES: STATE		C.C.P. Art. 102.011			
D.P.S. (____$3, ____$5, ____$35, ____$50)				1100-207-20-000-019-0-000	947.18 ~~917.17~~
T.A.B.C. (____$3, ____$5, ____$35, ____$50)				1100-207-20-000-020-0-000	~~5.00~~ -
P.K.W.L. (____$3, ____$5, ____$35, ____$50)				1100-207-20-000-021-0-000	5.00 -
ARREST /WARRANT/SERVICE FEES: COUNTY		LGC 118.131			
Sheriff Fees:				1100-342-10-060-001-0-000	455.00 ~~180.00~~
Constable Fees:					
Precinct #1				1100-342-10-291-000-0-000	-
Precinct #2				1100-342-10-292-000-0-000	0 ~~600.00~~
Precinct #3				1100-342-10-293-000-0-000	7425.37 ~~6,775.33~~
Precinct #4				1100-342-10-294-000-0-000	140.00
Precinct #5				1100-342-10-295-000-0-000	-
District Attorney Fees				1100-341-10-060-007-0-000	-
Tax Assessor Fraud Investigators				1100-342-10-060-002-0-000	-
School District Arrest Fee				1100-342-10-060-003-0-000	10.00
Fire Marshal Fee				1100-342-20-060-001-0-000	-
Due to Others					
Warrant Fees/Out of County Service Fees DTO: Law Enforcement Agencies		C.C.P. Art. 102.011 (a) 2 (A)		1100-207-30-000-003-0-000	-
Due to Others- Refund-Overpayments				1100-202-00-000-013-0-000	2.35 ~~2.05~~
Due to Others				1100-202-00-000-012-0-000	-
Restitution				1100-202-00-000-012-0-000	-
Justice Fees (Local Fees)				1100-341-10-060-001-0-000	1,889.00
Small Claims Court Filing Fee ($25)		LGC 118.121//118.122	225.00		
Justice Court Filing Fee ($25)		LGC 118.121//118.122	1,600.00		
Forcible Entry and Detainer Court Filing Fee ($25)		LGC 118.121//118.122	-		
Transcript Fees ($10)		LGC 118.121//118.123 (b)	-		
Abstract Fees ($5)		LGC 118.121//118.123 (c)	35.00		
Writ Filing Fee ($5)		LGC 118.121//118.123 (d)	25.00		
Issuing other Document ($1 1st pg, .25 for each addt'l pg)		LGC 118.121//118.123 (e)	4.00		
Certified Copies of Court Papers ($2 1st pg, .25 for each addt'l pg)		LGC 118.121	-		
Probable Cause Tow Hearing Fee ($20)		LGC 101.141(a)4	-		
Birth Certificates ($22 each $9.20 local)		HSC 191.0045 (3)(d)		1100-341-10-060-001-0-000	-
Death Certificates ($20 each, each addt'l $3)		HSC 191.0045 (3)(d)		1100-341-10-060-001-0-000	-
Preservation of Vital Statistics Fee ($1 each)		HSC Sec 191.0045 (h)		1100-341-10-060-008-0-000	-
Jury Fees (Civil $5, Criminal $3)		Rules of Civil Proc., Rule 544/ CCP 102.004		1100-341-10-060-006-0-000	-
				TOTAL AMOUNT DUE TO THE COUNTY TREASURER:	$ ~~49,171.32~~

AUDITED BY: THE HIDALGO COUNTY AUDITOR'S OFFICE
DATE: 8/30/12

RECEIVED
AUG - 7 2012
HIDALGO COUNTY AUDITOR'S OFFICE

THIS REPORT IS DUE IN THE OFFICE OF THE COUNTY AUDITOR BEFORE THE FIFTH (5TH) WORKING DAY OF THE FOLLOWING MONTH (LGC § 114.001).

$51,485.82

COUNTY AUDITOR'S FORM: RE-JP-003 REVISED 2/2010

JUSTICE OF THE PEACE ISMAEL OCHOA
SCHEDULE OF ADJUSTMENTS
FOR THE PERIOD ENDING JULY 31, 2012

Please confirm offense date and assess correct fees.

Receipt #	Docket #....	Offense Description.	Off.Date	CCC	CHS	CHSJP	CMIT	CO	CRF	CSS	CVCA	DD	DPS	DTOREF	FA	IDF	JCD	JCPT	JCTF	JSF	LTF	MCWV	MVF	SIFC	SIFS	SO	STF	TFC	TP	TPWF	WF	CONST.3	FPREC32	Total
[redacted]J32	CR11-1551MC	EXCEEDING THE MOUI	10/5/1986					24.6										1			2									139.4				167

LTF needs to be assessed. Also, WF fee code should not have been assessed. To which Law Enforcement Agency does it belong to?

[redacted]J32	F98-06-581	SPEEDING (EXCEED PR	5/25/1998	17	3			34			15		5		5		0.25	1										3		50				133.25

CRF should not have been assessed.

[redacted]J32	T03-2242MO	NO SAFETY BELT	5/23/2003	17	3		0.5	25	25		15		5		5		0.5	2	4		2							3				50		157

WF fee code should not have been assessed. To which Law Enforcement Agency does it belong to?

[redacted]J32	T07-1342MO	SPEEDING (EXCEED PR	3/2/2007	1.64	0.12	0.05		168					0.2						0.16	0.17	2.08			0.03	0.14		1.23	0.12		50	2.06			226
[redacted]J32	T11-5487MO	NO SAFETY BELT	10/21/2011					50													2								25		50			127

Proper fee codes need to be used.

Receipt #	Docket #....	Offense Description.	Off.Date	CCC	CHS	CHSJP	CMIT	CO	CRF	CSS	CVCA	DD	DPS	DTOREF	FA	IDF	JCD	JCPT	JCTF	JSF	LTF	MCWV	MVF	SIFC	SIFS	SO	STF	TFC	TP	TPWF	WF	CONST.3	FPREC32	Total
[redacted]J32	T09-4647MO	EXPIRED LICENSE PLAT	8/5/2009	40	3	1		132								2			4	4	2			0.6	5.4	55								249
[redacted]J32	T09-4645MO	NO DRIVER'S LICENSE	8/5/2009	40	3	1		132								2			4	4	2			0.6	5.4	55								249

CSS should not have been assessed.

[redacted]J32	T11-2536MO	ALLOW CHILD TO RIDE	3/30/2011	26.63	2	0.66				0.09			3.33			1.33			2.67	2.67	1.34		0.06	0.39	3.59		19.97	2					33.27	100

As of September 28, 2011, CSS should no longer be assessed.

[redacted]J32	T11-5616MO	SAFETY SEAT CHILD PA	10/15/2011	40	3	1		12.5	12.5	0.15			5			2			4	4	2		0.1	0.6	5.4		30	3					50	175.25
[redacted]J32	T12-3256MO	UNRESTRAINED CHILD	6/1/2012	40	3	1		12.5	12.5	0.15			5			2			4	4	2		0.1	0.6	5.4		30	3						125.25

LTF needs to be assessed.

[redacted]J32	J11-360MO	FAIL TO ATTEND SCHO	11/17/2011					50																									50
[redacted]J32	T12-1922MO	FAIL TO REPORT INJUR	3/20/2012					140																									140
[redacted]J32	T12-3095MO	NO DRIVER'S LICENSE	5/22/2012					68																									68

Fine can not exceed $50.

Receipt #	Docket #....	Offense Description.	Off.Date	CCC	CHS	CHSJP	CMIT	CO	CRF	CSS	CVCA	DD	DPS	DTOREF	FA	IDF	JCD	JCPT	JCTF	JSF	LTF	MCWV	MVF	SIFC	SIFS	SO	STF	TFC	TP	TPWF	WF	CONST.3	FPREC32	Total
[redacted]J32	T12-2870MO	NO SAFETY BELT	5/17/2012	0.03		0.01		50.15								0.01					2		0.01	0.01	0.01		0.02							52.25

Was reason for REFUND entered into the Events on AbleTerm?

[redacted]J32	T12-3364MO	SAFETY SEAT CHILD PA	6/2/2012	40	3	1		12.5	12.5				5	0.15		2			4	4	2		0.1	0.6	5.4		30	3						125.25

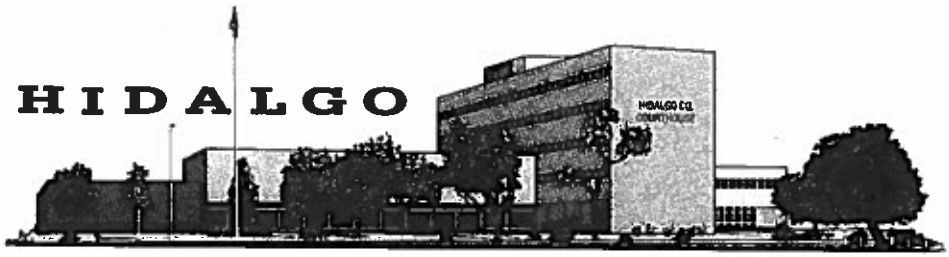
Where did offense occur? If offense occurrred within 20 miles of an international border then, entire fine is retained by the county. If offense did not occurr within 20 miles of an international border then, 50% of the fine must be remitted to the state.

[redacted]J32	T12-3521MO	OVER 20,000 AXLE (5,	7/3/2012	40	3	1		50					5			2			4	4	2	50		0.6	5.4									167

Enter reason for VOID.

[redacted]J32	T10-4348MO	SPEEDING (EXCEED PR	9/18/2010	-40	-3	-1		-45					-5			-2			-4	-4	-2		-0.1	-0.6	-5.4		-30	-3						-145.1
[redacted]J32	T10-4348MO	SPEEDING (EXCEED PR	9/18/2010	40	3	1						45	5			2			4	4	2		0.1	0.6	5.4		30	3						145.1

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

December 3, 2012

The Honorable Ismael Ochoa
Hidalgo County Justice of the Peace Pct. 3, Pl. 2
730 Breyfogle, Suite A
Mission, Texas 78572

Ref: Review of *Monthly Fines and Fees Report* and Supporting Documentation
For the month of October 2012

Dear Judge Ochoa:

We have conducted a limited scope review of the *Monthly Fines and Fees Reports* and supporting documentation for the month of October 2012 pursuant to Local Government Code §115.002 (a), §115.002 (b), and Code of Criminal Procedures Article 103.011. The objective of the review was to determine whether fines, fees, and court costs collected were properly accounted and reported.

Scope:
The scope of our review was limited to collections reported by your office on the *Monthly Fines and Fees Report* for the month of October 2012. 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 fines, fees, and court cost statutes and schedules. The following procedures were also performed:

- Reviewed receipts issued to determine if fines, fees, and court costs were allocated and reported in the proper amounts.
- Verified receipts issued followed a sequential order.
- Verified that procedures for voided receipts were properly followed.
- Reviewed *Cashier's Daily Close-Out Reports* (Close-Out report) and County Treasurer receipts to determine whether fees collected were properly accounted and deposited with the County Treasurer on a daily basis.
- Verified that the collections per the *Monthly Fines and Fees Report* agreed to total receipts issued and the deposits made with the County Treasurer.
- Reviewed the submittal date of the *Monthly Fines and Fees Report* to the County Auditor's Office to determine if the reports were received within five days after the last day of each month.
- Reviewed receipts, Close-Out reports and *Monthly Fines and Fees Report* to verify proper completion.

Conclusion:
Total collections for the month of October 2012 were $79,919.43. Based on the results of our review, we have concluded that fines, fees, and court costs were generally properly accounted and reported; however, the system of internal controls for the accounting and reporting of fines, fees, and court costs require improvement as noted in the following observations.

Observation No. 1:
We reviewed all receipts for the period in review to determine whether fines, fees, and court costs collected were properly allocated and reported.

The results of our review revealed that 19 receipts for the month ended October 31, 2012, contained errors in the allocation of fees, fines, and court costs. The Justice of the Peace staff was made aware of the necessary revisions and corrections were made prior to submitting the final *Monthly Fines and Fees Report* to Commissioners Court for approval (see Exhibit A).

There are numerous statutes that require Justices of the Peace to charge various fines, fees, and court costs for certain services and offenses. Fines, fees, and court costs must be allocated pursuant to State statutes and/or Commissioners Court approval.

Formal monitoring procedures have not been implemented to ensure that fines, fees, and court costs are properly allocated and reported. The County may be held liable to the State for failure to properly allocate and report fines, fees, and court costs.

Recommendation:
Management should develop and implement formal monitoring procedures to ensure that fines, fees, and court costs are properly allocated and reported. At a minimum, the following procedures should be implemented:

- Staff should be provided with training regarding the proper allocation of fines, fees, and court costs.
- Staff should review the allocation of fines, fees, and court costs before the official County receipt is issued.
- Access for setting up offense codes with the proper fines, fees, and court costs in *AbleTerm* should be limited to staff with adequate knowledge of the applicable allocation.
- Staff should ensure that the proper fines, fees, and court costs allocation, offense date; and judgment date are entered when a case is setup in *AbleTerm*.

Observation No. 2:
We noted during our review that a daily mail log was not consistently prepared to record payments received through the mail.

The County Auditor's Office requires that mail-in payments be listed on a daily mail log. The mail log should include the following information for each mail-in payment received: date received, the name of the payer, the amount of the remittance, the form of the remittance (e.g., cash or check), and, if applicable, the check number.

Formal monitoring procedures were not in place to ensure that a daily mail log was consistently prepared to record payments received through the mail. This may result in the loss or misuse of County funds.

Recommendation:
Management should develop and implement formal monitoring procedures to ensure that a daily mail log is consistently prepared to record payments received through the mail. Please refer to the mail log section of the "Cash Handling Guidelines and Procedures" prescribed by the County Auditor's Office for the minimum procedures to be implemented for processing mail-in payments.

Please provide a written management response to the observations noted above by December 21, 2012.

If you should have any questions or would like to schedule a meeting to discuss the above noted observations, please do not hesitate to contact Marissa Castillo, Internal Auditor I, at 318-2511 ext. 4650,

Yvonne Torres, Revenue Audit Supervisor, at ext. 4642, Arcy B. Duran, CPA, Director of Audit, at ext. 4645, or me at ext. 4604.

Respectfully,

Ray Eufracio, CPA
County Auditor

Enclosures: Copies of *Monthly Fines and Fees Report* and Monthly Adjustments

Cc: Mr. Valde Guerra, Commissioners Court Executive Officer

JUSTICE OF THE PEACE
MONTHLY FINES AND FEES COLLECTED
FOR THE MONTH OF: October-12

Judge: ~~DAISY ZARATE~~ Ismael Ochoa PBC
Precinct No. 3 Place No. 2
City: MISSION, TX
Hidalgo County, Texas

Part I: RECAP OF AMOUNT PAYABLE TO THE COUNTY TREASURER

TOTAL CASH COLLECTED	(Receipts #s)	27721J32	THRU	28230J32	$ 79,919.43 ~~78,250.33~~
	(Control #s)	2483379	THRU	2483883	410 -
Sheriff's "D" Report	(Receipt #s)	~~28508~~J32	THRU	28516J32	
	(Control #s)		THRU		

LESS: DUE AS REFUNDS $ -
Overpayment

COST ON DEPOSIT 2044.20 X7 ✓

ADD: COST ON DEPOSIT LIQUIDATED 2450.40 ~~406.20~~ X7 ✓

AMOUNT OWED TO COUNTY (Should Match Amt in Part III) 80325.63 ~~$ 78,656.53~~ X3 ✓

Less: Total amount of remittances to County Treasurer (From Part II) $ 80574.63

Total funds due to County Treasurer (Overtransfer Made to Co Treas.) (249.00 ~~78,656.53~~ X4-a ✓

Part II: REMITTANCES MADE TO THE COUNTY TREASURER

DESCRIPTION	AMOUNT	RECEIPT NO.
Total Collections for the Month (See Schedule of Receipts & Deposits)	78,250.33 B1 ✓	
Add: Previous Month's Bond Overtransfer	655.20	
Add: HCSO Monthly "D" Collections Report	1669.10 ~~$0.00~~ X9 ✓	
	$80574.63	

PREPARED BY: Daisy Zarate DATE PREPARED: 11/6/12

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

JUSTICE OF THE PEACE 11/16/12 DATE

RECEIVED
NOV 8 2012
HIDALGO COUNTY AUDITOR'S OFFICE

THIS REPORT IS DUE IN THE OFFICE OF THE COUNTY AUDITOR BEFORE THE FIFTH (5TH) WORKING DAY OF THE FOLLOWING MONTH (LGC § 114.001).

COUNTY AUDITOR'S FORM: RE-JP-004 REVISED 2/10

AUDITED BY: THE HIDALGO COUNTY AUDITOR'S OFFICE
DATE: 12.1.12 12/1/12

X2

JUSTICE OF THE PEACE
MONTHLY FINES AND FEES COLLECTED
FOR THE MONTH OF: October 2012

Judge: ~~DAISY ZARATE~~ Ismael Ochoa
Precinct No. 3 **Place No.** 2
PBC
City: MISSION, TX
Hidalgo County, Texas

Part III: SUMMARY OF COLLECTIONS PAYABLE TO THE COUNTY TREASURER

Name of Fine, Fee, Court Cost	# Issued/ Filed	Statute Reference	Detail of Amt Collected	GL Acct No.	Amt. Collected
FINES:					33300.77
County Fines (Local Fine)		LGC 113.004, PC 12.23		1200-351-10-866-000-0-000	$ ~~92,483.41~~
Texas Parks & Wildlife 85% Fine (State Fine)		TPWC 12.107		1100-207-20-000-012-0-000	659.60
No Safety Belt 50% Fine (State Fine)		TRC 545.412, 545.413		1100-207-20-000-028-0-000	225.04 ~~237.42~~
Gross Weight 50% Fine (State Fine)		TRC Sec 621.506(g)		1100-207-20-000-013-0-000	-
School District 50% Fines		Educ. Code § 25.093 (d) 1 (A)		1100-207-30-000-089-0-000	122.50
LOCAL COURT COSTS AND FEES:					
Courthouse Security Adm. Fee($3)		C.C.P. Art. 102.017 (b)		1241-341-10-060-001-0-000	1070.46 ~~1,048.19~~
Courthouse Security Fund JP ($1)		C.C.P. Art. 102.017		1245-341-10-866-000-0-000	331.16 ~~323.76~~
Justice Court Technology Fund ($4)		C.C.P. Art. 102.0173		1242-341-10-060-000-0-000	1387.81 ~~1,357.59~~
Time Payment - @40% OF $25.00 ($10.00)		LGC 133.103 (d)		1100-341-10-060-001-0-000	71.36 70.00
Time Payment - @ 10% of $25.00 ($2.50)		LGC 133.103 (e)		1100-341-10-060-002-0-000	17.83 ~~17.50~~
Administrative Local Transaction Fee ($2)		C.C.P. Art. 102.072		1100-341-10-060-003-0-000	821.90 ~~798.79~~
Motor Vehicle Adm. Fee ($10-$20) (Dismissal Fee for Exp. DL, Exp Insp Cert, Exp Mv Reg.)		TRC Sec 548.605, 521.026,502.407		1100-341-10-060-004-0-000	80.00
Special Fees				1100-341-10-066-000-0-000	240.70
Deferred Disposition		C.C.P. Art. 45.051	230.70		
Administrative Fee - "Drivers Safety Course" ($10)		C.C.P. Art. 45.0511(f)	10.00		
Support of Judiciary Fund ($.60)		LGC 133.105		1100-341-10-060-009-0-000	199.28 ~~194.84~~
Traffic Fee ($3)		T.R.C. 542.403		1100-341-10-866-000-0-000	628.17 ~~624.76~~
Child Safety ($20-$25)		C.C.P. Art. 102.014		1100-341-10-060-011-0-000	200.00
Failure to Appear ($4)		TC 706.006/TC 706.007(d)(2)		1100-341-10-060-012-0-000	-
STATE COURT COSTS AND FEES:					
Criminal Justice Planning Fund C.C.P. ($5)		C.C.P. Art. 102.051		1100-207-20-000-003-0-000	25.00
State General Revenue Fund ($2.50)		C.C.P. Art. 102.015		1100-207-20-000-010-0-000	12.50
Law Enforcement Education Fund (____$1,____$1.50,____$3.50)		Govt. Code Sec. 415.082		1100-207-20-000-011-0-000	13.50 19.50
Operators and Chauffeurs License Fund ($75)		T.R.C. 601.192		1100-207-20-000-031-0-000	150.00
Time Payment - @50% OF $25.00 ($12.50)		LGC 133.103 (b)		1100-207-20-000-005-0-000	89.20 87.50
Juvenile Crime and Delinquency Fund (____$.25, ____$.50)		C.C.P. Art. 102.075(m)		1100-207-20-000-007-0-000	5.28
Comprehensive Rehabilitation Fund ($5)		C.C.P. Art. 102.082		1100-207-20-000-008-0-000	-
Fugitive Apprehension Fund ($5)		C.C.P. Art. 102.019 (a) 2		1100-207-20-000-009-0-000	77.80
Consolidated Court Costs Fund ($17)		CCP 102.075 (a) & LGC 133.102		1100-207-20-000-015-0-000	13970.00 ~~13,617.84~~
Compensation Victims Of Crime Fund (____$3, ____$5, ____$15, ____$35)		C.C.P. Art. 56.55 (2) & (3)		1100-207-20-000-017-0-000	308.42
Judicial & Court Personnel Training Fund (____$1, ____$2)		Govt. Code Sec. 56.001 (b)		1100-207-20-000-027-0-000	33.12
Correctional Managment Institute of Texas Fund ($.50)	&	CCP Art. 102.075		1100-207-20-000-029-0-000	2.79
Indigent legal Services Fee-JP ($6)	64	Govt. Code Sec. 101.141 (2)(B)		1100-207-20-000-004-0-000	384.00
State Traffic Fee- Subtitle C ($30)		TRC Sec 542.4031		1100-207-20-000-035-0-000	6024.56 ~~5,990.50~~
Jury Service Fee ($4)		C.C.P. Art. 102.0045		1100-207-20-000-053-0-000	1337.02 ~~1,307.35~~
Support of Judiciary Fund ($5.40)		LGC 133.105		1100-207-20-000-054-0-000	1756.13 ~~1,716.08~~
Birth Certificate Fee ($1.80)	0	HSC 191.022(f)		1100-207-20-000-039-0-000	-
Defensive Driving Record Fee ($12)		C.C.P. Art. 45.0511(c-1)		1100-207-20-000-057-0-000	-
Indigent Defense Representation Fund ($2)		LGC 133.107/ GC 102.023		1100-207-20-000-059-0-000	626.45 ~~611.63~~
Moving Violation Fee ($0.10)		C.C.P. Art. 102.022/GC		1100-207-20-000-061-0-000	17.04 ~~16.80~~
Safety Seat Violation Fee ($0.15)		TC 545.412 (b-1)		1100-207-20-000-062-0-000	0.15 ~~0.30~~
Failure to Appear ($20)		TC 706.006/TC 706.007(d)(2) C.C.P. Art. 102.011		1100-207-20-000-066-0-000	-
ARREST /WARRANT FEES: STATE					
D.P.S. (_____$3,_____$5,_____$35,_____$50)				1100-207-20-000-019-0-000	1473.49 ~~1,450.71~~
T.A.B.C. (_____$3,_____$5,_____$35,_____$50)				1100-207-20-000-020-0-000	-
P.K.W.L. (_____$3,_____$5,_____$35,_____$50)				1100-207-20-000-021-0-000	20.00
ARREST /WARRANT/SERVICE FEES: COUNTY		LGC 118.131			
Sheriff Fees:				1100-342-10-060-001-0-000	421.27 ~~506.27~~
Constable Fees:					
Precinct #1				1100-342-10-291-000-0-000	70.00
Precinct #2				1100-342-10-292-000-0-000	270.00
Precinct #3				1100-342-10-293-000-0-000	1987.06 ~~1,574.33~~
Precinct #4				1100-342-10-294-000-0-000	140.00
Precinct #5				1100-342-10-295-000-0-000	-
District Attorney Fees				1100-341-10-060-007-0-000	-
Tax Assessor Fraud Investigators				1100-342-10-060-002-0-000	15.00
School District Arrest Fee				1100-342-10-060-003-0-000	25.00
Fire Marshal Fee				1100-342-20-060-001-0-000	-
Due to Others					
Warrant Fees/Out of County Service Fees DTO: Law Enforcement Agencies		C.C.P. Art. 102.011 (a) 2 (A)		1100-207-30-000-003-0-000	-
Due to Others- Refund-Overpayments				1100-202-00-000-012-0-000	2.12 -
Due to Others				1100-202-00-000-812-0-000	-
Restitution				1100-202-00-000-812-0-000	-
Failure to Appear- OmniBase ($6)		TC 706.006/TC 706.007(d)(2)		1100-202-00-000-019-0-000	-
Justice Fees (Local Fees)				1100-341-10-060-001-0-000	1,761.75
Small Claims Court Filing Fee ($25)		LGC 118.121/118.122	200.00		
Justice Court Filing Fee ($25)		LGC 118.121/118.122	1,400.00		
Forcible Entry and Detainer Court Filing Fee ($25)		LGC 118.121/118.122	-		
Transcript Fees ($10)		LGC 118.121/118.123 (b)	-		
Abstract Fees ($5)		LGC 118.121/118.123 (c)	50.00		
Writ Filing Fee ($5)		LGC 118.121/118.123 (d)	100.00		
Issuing other Document ($1 1st pg, .25 for each addl' pg)		LGC 118.121/118.123 (e)	11.75		
Certified Copies of Court Papers ($2 1st pg, .25 for each addl' pg)		LGC 118.121	-		
Probable Cause Tow Hearing Fee ($20)		LGC 101.141(a)4	-		
Birth Certificates ($22 each $9.20 local)		HSC 191.0045 (3)(d)		1100-341-10-060-001-0-000	-
Death Certificates ($20 each, each addt'l $3)		HSC 191.0045 (3)(d)		1100-341-10-060-001-0-000	-
Preservation of Vital Statistics Fee ($1 each)		HSC Sec 191.0045 (h) Rules of Civil Proc., Rule 544/ CCP 102.004		1100-341-10-060-008-0-000	-
Jury Fees (Civil $5, Criminal $3)				1100-341-10-060-006-0-000	-
				TOTAL AMOUNT DUE TO THE COUNTY TREASURER:	$ ~~78,656.53~~

RECEIVED
NOV - 8 2012
HIDALGO COUNTY
AUDITOR'S OFFICE

THIS REPORT IS DUE IN THE OFFICE OF THE COUNTY AUDITOR BEFORE THE FIFTH (5TH) WORKING DAY OF THE FOLLOWING MONTH (LGC § 114.001)
COUNTY AUDITOR'S FORM: RE-JP-004 REVISED 2/2010

$80,325.63

TOX2, X1
X3

JUSTICE OF THE PEACE ISMAEL OCHOA
SCHEDULE OF ADJUSTMENTS
FOR THE PERIOD ENDING OCTOBER 31, 2012

LEOSE should be $1.50.

Receipt #	Docket #.... Da	Offense Description.	Off.Date .	CCC	CHS	CHSJP	CJP	CMIT	CO	CONST3	CRF	CS	CSS	CVCA	DPS	FA	GR	IDF	JCD	JCPT	JCTF	JSF	LEOSE	LTF	MVF	OCL	SJFC	SJFS	SO	STF	TFC	TP	CONST.3	FPREC32	WFSO	Total
2827914J32	F95-08-120	NO LIABILITY INSURAN	8/7/1995				5		30					15	5		2.5			1			3.5	2		75										139
2827913J32	F95-08-119	OPERATE UNREGISTEREC	8/7/1995				5		75					15	5		2.5			1			3.5	2												109

Due to offense period. Warrant Fee can not exceed $35. Also, LTF needs to be assessed.

Receipt #	Docket #.... Da	Offense Description.	Off.Date .	CCC	CHS	CHSJP	CJP	CMIT	CO	CONST3	CRF	CS	CSS	CVCA	DPS	FA	GR	IDF	JCD	JCPT	JCTF	JSF	LEOSE	LTF	MVF	OCL	SJFC	SJFS	SO	STF	TFC	TP	CONST.3	FPREC32	WFSO	Total
2827861J32	F96-01-72	NO LIABILITY INSURAN	12/14/1995				5		175					15	5		2.5			1			3.5			75								50		332

LTF needs to be assessed.

Receipt #	Docket #.... Da	Offense Description.	Off.Date .	CCC	CHS	CHSJP	CJP	CMIT	CO	CONST3	CRF	CS	CSS	CVCA	DPS	FA	GR	IDF	JCD	JCPT	JCTF	JSF	LEOSE	LTF	MVF	OCL	SJFC	SJFS	SO	STF	TFC	TP	CONST.3	FPREC32	WFSO	Total
2828040J32	T98-2664MO	SPEEDING (EXCEED PRI	12/15/1998						34																								50		84
2828013J32	T99-0284MO	NO VALID INSPECTION	12/27/1998	17	3				27					15	5	5			0.25	1											3		50		126.25
2827998J32	CR12-0524MO	OPEN CONTAINER OF AL	4/13/2012						267																										267

CRF should not have been assessed.

Receipt #	Docket #.... Da	Offense Description.	Off.Date .	CCC	CHS	CHSJP	CJP	CMIT	CO	CONST3	CRF	CS	CSS	CVCA	DPS	FA	GR	IDF	JCD	JCPT	JCTF	JSF	LEOSE	LTF	MVF	OCL	SJFC	SJFS	SO	STF	TFC	TP	CONST.3	FPREC32	WFSO	Total
2828173J32	T03-2131MO	NO SAFETY BELT	5/22/2003	9.54	1.68			0.29	25		25			8.42	2.8	2.8			0.28	1.12	2.25		3.13								1.69		50			134

Is judgment date correct? If correct, Time Payment should not have been assessed.

Receipt #	Docket #.... Da	Offense Description.	Off.Date .	CCC	CHS	CHSJP	CJP	CMIT	CO	CONST3	CRF	CS	CSS	CVCA	DPS	FA	GR	IDF	JCD	JCPT	JCTF	JSF	LEOSE	LTF	MVF	OCL	SJFC	SJFS	SO	STF	TFC	TP	CONST.3	FPREC32	WFSO	Total
2827858J32	CR03-0589MO	DISORDERLY CONDUCT (	11/14/2003	17	3			0.5	200	5				15		5			0.5	2	4			2								25			50	329
2827967J32	T04-2252MO	NO SAFETY BELT	7/9/2004	40	3				50						5						4			2							30	3	25	50		212
2828227J32	T09-1796MO	UNAPPROVED WINDOW	3/5/2009						53															2								25				80
2827984J32	T12-1324MO	FAIL MAINTAIN FINANC	1/28/2012	35.82	2.68	0.9			175						4.47			1.8			3.58	3.58		3.79			0.54	4.84				25				262
2827746J32	T12-2869MO	SPEEDING (EXCEED PRI	5/18/2012	0.03		0.01			47.9									0.01						2	0.01		0.01	0.01		0.02		25				75

Due to type of offense, fine can not exceed $50.

Receipt #	Docket #.... Da	Offense Description.	Off.Date .	CCC	CHS	CHSJP	CJP	CMIT	CO	CONST3	CRF	CS	CSS	CVCA	DPS	FA	GR	IDF	JCD	JCPT	JCTF	JSF	LEOSE	LTF	MVF	OCL	SJFC	SJFS	SO	STF	TFC	TP	CONST.3	FPREC32	WFSO	Total
2827834J32	T05-1144MO	NO SAFETY BELT	2/28/2006	40	3	1			50.12						5						4	4		2			0.6	3.4		30	3		50			196.12
2827777J32	T07-3517MO	NO SAFETY BELT	7/23/2007	40	3	1			52						5						4	4		2			0.6	3.4		30	3		50			198

SO arrest fee can not exceed $5.

Receipt #	Docket #.... Da	Offense Description.	Off.Date .	CCC	CHS	CHSJP	CJP	CMIT	CO	CONST3	CRF	CS	CSS	CVCA	DPS	FA	GR	IDF	JCD	JCPT	JCTF	JSF	LEOSE	LTF	MVF	OCL	SJFC	SJFS	SO	STF	TFC	TP	CONST.3	FPREC32	WFSO	Total
2827942J32	CR09-0034MO	FAILURE OR REFUSAL T	12/28/2008	40	3	1			500									2			4	4		2			0.6	5.4	55							617
2827941J32	CR09-0033MO	RESTRAIN DOG OR CAT	12/28/2008	40	3	1			500									2			4	4		2			0.6	5.4	50							612

CSS should not be assessed.

Receipt #	Docket #.... Da	Offense Description.	Off.Date .	CCC	CHS	CHSJP	CJP	CMIT	CO	CONST3	CRF	CS	CSS	CVCA	DPS	FA	GR	IDF	JCD	JCPT	JCTF	JSF	LEOSE	LTF	MVF	OCL	SJFC	SJFS	SO	STF	TFC	TP	CONST.3	FPREC32	WFSO	Total
2827879J32	T10-4657MO	ALLOW CHILD TO RIDE	9/24/2010	40	3	1			12.5		12.5		0.15		5			2			4	4		2	0.1		0.6	5.4		30	3		50			175.25

MVF needs to be assessed.

Receipt #	Docket #.... Da	Offense Description.	Off.Date .	CCC	CHS	CHSJP	CJP	CMIT	CO	CONST3	CRF	CS	CSS	CVCA	DPS	FA	GR	IDF	JCD	JCPT	JCTF	JSF	LEOSE	LTF	MVF	OCL	SJFC	SJFS	SO	STF	TFC	TP	CONST.3	FPREC32	WFSO	Total
2828164J32	T10-1648MO	DROVE WRONG SIDE-NO	4/25/2010	40	3	1			106.2						5			2			4	4		2			0.6	5.4		30	3		50			256.2
2827787J32	T12-2747MO	FAIL TO PASS TO LEFT	4/22/2012	40	3	1			53						5			2			4	4		2			0.6	5.4		30	3					153
2828044J32	T12-4733MO	DROVE WRONG SIDE-NO	9/25/2012	40	3	1									5			2			4	4		2			0.6	5.4		30	3					100

MVF can not exceed .10 cents.

Receipt #	Docket #.... Da	Offense Description.	Off.Date .	CCC	CHS	CHSJP	CJP	CMIT	CO	CONST3	CRF	CS	CSS	CVCA	DPS	FA	GR	IDF	JCD	JCPT	JCTF	JSF	LEOSE	LTF	MVF	OCL	SJFC	SJFS	SO	STF	TFC	TP	CONST.3	FPREC32	WFSO	Total
2827738J32	T11-1933MO	ALLOW CHILD TO RIDE	3/14/2011	40	3	1			12.5		12.5				5			2			4	4		2	0.25		0.6	5.4		30	3		50			175.25

As of September 28, 2011, CSS should no longer be assessed.

Receipt #	Docket #.... Da	Offense Description.	Off.Date .	CCC	CHS	CHSJP	CJP	CMIT	CO	CONST3	CRF	CS	CSS	CVCA	DPS	FA	GR	IDF	JCD	JCPT	JCTF	JSF	LEOSE	LTF	MVF	OCL	SJFC	SJFS	SO	STF	TFC	TP	CONST.3	FPREC32	WFSO	Total
2827996J32	T12-0358MO	SAFETY SEAT CHILD PA	12/26/2011	40	3	1			12.43		12.42		0.15		5			2			4	4		2	0.1		0.6	5.4		30	3				50	175.1

STF, TFC, and MVF should not have been assessed.

Receipt #	Docket #.... Da	Offense Description.	Off.Date .	CCC	CHS	CHSJP	CJP	CMIT	CO	CONST3	CRF	CS	CSS	CVCA	DPS	FA	GR	IDF	JCD	JCPT	JCTF	JSF	LEOSE	LTF	MVF	OCL	SJFC	SJFS	SO	STF	TFC	TP	CONST.3	FPREC32	WFSO	Total
2827895J32	T12-4777MO	NO DRIVER'S LICENSE	9/2/2012	40	3	1			32.9						5			2			4	4		2	0.1		0.6	5.4		30	3					133

STF and TFC should not have been assessed.

Receipt #	Docket #.... Da	Offense Description.	Off.Date .	CCC	CHS	CHSJP	CJP	CMIT	CO	CONST3	CRF	CS	CSS	CVCA	DPS	FA	GR	IDF	JCD	JCPT	JCTF	JSF	LEOSE	LTF	MVF	OCL	SJFC	SJFS	SO	STF	TFC	TP	CONST.3	FPREC32	WFSO	Total
2827558J32	CR12-0949MO	ASSAULT CLASS C	9/20/2012	40	3	1			27									2			4	4		2			0.6	5.4	5	30	3					127

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



EDINBURG, TEXAS 78539

November 1, 2012

The Honorable Homero A. Jasso
Hidalgo County Justice of the Peace Pct. 4, Pl. 2
224 N. 12th Ave.
Edinburg, Texas 78539

Ref: Review of *Monthly Fines and Fees Report* and Supporting Documentation
For the month of September 2012

Dear Judge Jasso:

We have conducted a limited scope review of the *Monthly Fines and Fees Report* and supporting documentation for the month of September 2012 pursuant to Local Government Code §115.002 (a), §115.002 (b), and Code of Criminal Procedure Article 103.011. The objective of the review was to determine if fines, fees, and court costs collected were properly accounted and reported.

Scope:
The scope of our review was limited to collections reported by your office on the *Monthly Fines and Fees Report* for the month of September 2012. 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 fines, fees, and court cost statutes and schedules. The following procedures were also performed:

- Reviewed receipts issued to determine if fines, fees, and court costs were allocated and reported in the proper amounts.
- Verified receipts issued followed a sequential order.
- Verified that procedures for voided receipts were properly followed.
- Reviewed *Cashier's Daily Close-Out Reports* and County Treasurer receipts to determine if fees collected were properly accounted and deposited with the County Treasurer on a daily basis.
- Verified that the collections per the *Monthly Fines and Fees Report* agreed to total receipts issued and the deposits made with the County Treasurer.
- Reviewed the submittal dates of the *Monthly Fines and Fees Report* to the County Auditor's Office to determine if the reports were received within 5 days after the last day of each month.
- Reviewed receipts, Close-Out reports, *Schedule of Receipts and Deposits*, and *Monthly Fines and Fees Report* to verify proper completion.

Conclusion:
Total collections for the month of September 2012 were $17,804.95. Based on the results of our review, we have concluded that fines, fees, and court costs were generally properly accounted and reported; however, the system of internal controls for the accounting and reporting of fines, fees, and court costs require improvement as noted in the following observations.

Observation No. 1:
We reviewed all receipts for the month in review to determine whether fines, fees, and court costs collected were properly allocated and reported.

The results of our review revealed that 4 receipts contained errors in the allocation of fees, fines, and court costs. The Justice of the Peace staff was made aware of the necessary revisions and corrections were made prior to submitting the final *Monthly Fines and Fees Report* to Commissioners Court for approval (see Exhibit A).

There are numerous statutes that require Justices of the Peace to charge various fines, fees, and court costs for certain services and offenses. Fines, fees, and court costs must be allocated pursuant to State statutes and/or Commissioners Court approval.

Formal procedures have not been implemented to ensure that fines, fees, & court costs are properly allocated & reported. The County may be held liable to the State for failure to properly allocate &report fines, fees, & court costs.

Recommendation:
Management should develop and implement formal procedures to ensure that fines, fees, and court costs are properly allocated and reported. At a minimum, the following procedures should be implemented:

- Staff should be provided with training regarding the proper allocation of fines, fees, and court costs.
- Staff should review the allocation of fines, fees, and court costs before the official County receipt is issued.
- Access for setting up offense codes with the proper fines, fees, and court costs in *AbleTerm* should be limited to staff with adequate knowledge of the applicable allocation.
- Staff should ensure that the proper fines, fees, and court costs allocation, offense date, and judgment date are entered when a case is setup in *AbleTerm*.

Observation No. 2:
We noted during our review that, at times, mail logs did not contain the signature of the employee responsible for verifying that an official County receipt was issued for each incoming mail-in payment.

The County Auditor's Office requires that mail be opened and listed on a mail log on the same day it is received. If this is not possible, mail must be kept in a locked safe in a secure area overnight and opened the following business day. In addition, the employee responsible for verifying that an official County receipt was issued for each incoming mail-in payment must provide his/her signature on the mail log as acknowledgment of the verification.

Formal monitoring procedures were not in place to ensure mail-in payments were properly processed. This may result in the loss or misuse of County funds.

Recommendation:
Management should develop and implement formal monitoring procedures to ensure that mail-in payments are properly processed. Please refer to the mail log section of the "Cash Handling Guidelines and Procedures" prescribed by the County Auditor's Office for the minimum procedures to be implemented for processing mail-in payments.

Observation No. 3:
We noted during our review that the *Monthly Fines & Fees Report* was not submitted to the County Auditor's Office in a timely manner. The September 2012 *Monthly Fines & Fees Report* was submitted 14 days after the fifth workday following the end of the month.

Local Government Code § 114.001 (b) states, "A monthly report must be filed within five days after the last day of each month." Timely submittal of the *Monthly Fines & Fees Report* helps ensure the proper accounting and accurate projection of county revenues.

Formal monitoring procedures have not been developed and implemented to ensure the *Monthly Fines & Fees Report* is submitted in a timely manner. Failure to comply may result in improper accounting and inaccurate projection of county revenues.

Recommendation:
Management should develop and implement formal monitoring procedures to ensure the *Monthly Fines & Fees Report* is submitted in a timely manner.

Observation No. 4:
We noted during our review that two daily close-out reports (September 19th and 28th) were not submitted in a timely manner to the County Treasurer's Office for receipting.

As per the *Cash Handling Guidelines*, the County Auditor's Office requires that a copy of the close-out report and bank validated deposit slip be submitted via fax to the County Treasurer's Office for receipting purposes.

Formal procedures have not been developed and implemented to ensure that the daily close-out reports are promptly submitted to the County Treasurer's Office for receipting in a timely manner. This may result in the untimely reporting of County revenues.

Recommendation:
Management should develop and implement formal monitoring procedures to ensure that daily close-out reports are promptly submitted to the County Treasurer's Office for receipting in a timely manner.

Please provide written management responses to the observations noted above by November 26, 2012.

If you should have any questions or would like to schedule a meeting to discuss the above noted observations, please do not hesitate to contact Marissa Castillo, Internal Auditor I, at 318-2511 ext. 4650, Yvonne Torres, Revenue Audit Supervisor, at ext. 4642, Arcy B. Duran, CPA, Director of Audit, at ext. 4645, or me at ext. 4604.

Respectfully,

Ray Eufracio, CPA
County Auditor

Enclosures: Copies of *Monthly Fines and Fees Report*, Monthly Adjustments, and Bond List

Cc: Mr. Valde Guerra, Commissioners Court Executive Officer

JUSTICE OF THE PEACE
MONTHLY FINES AND FEES COLLECTED
FOR THE MONTH OF: September-12

Judge: Homero A. Jasso
Precinct No. 4 **Place No.** 2

PBC

City: EDINBURG, TX
Hidalgo County, Texas

Part I: RECAP OF AMOUNT PAYABLE TO THE COUNTY TREASURER

TOTAL CASH COLLECTED	(Receipts #s)	~~20402J42~~ 20393542	THRU	20516J42	$ ~~18,079.95~~ 17,804.95 X10-
Sheriff's "D" Report	(Control #s)	~~2426985~~	THRU	2427100	
	(Receipt #s)	~~2426985~~			
	(Control #s)				

LESS: DUE AS REFUNDS $ -
Overpayment

COST ON DEPOSIT - X7

ADD: COST ON DEPOSIT LIQUIDATED 861.00 X7
INTEREST EARNED ON BANK ACCOUNT -

AMOUNT OWED TO COUNTY (Should Match Amt in Part III) $ ~~18,940.95~~ 18,065.95 X3, X11

Less: Total amount of remittances to County Treasurer (From Part II) $ ~~17,567.75~~ 18,792.95
Total funds due to County Treasurer (Overtransfer Made to Co Treas.) ~~1,373.20~~ (127.00) X4-a

Part II: REMITTANCES MADE TO THE COUNTY TREASURER

DESCRIPTION	AMOUNT	RECEIPT NO.
Total Collections for the Month (See Schedule of Receipts & Deposits)	$ 17,567.75 B1	
Add: Interest Earned and Paid to County Treasurer	$ -	
Add: Previous Month's Bond Overtransfer	988.00 ~~$0.00~~	
Add: HCSO Monthly "D" Collections Report	237.00 ~~$0.00~~ X9	
	$ ~~17,567.75~~ 18,792.95	

PREPARED BY: L. Leal DATE PREPARED: 10/8/2012

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

RECEIVED
OCT 26 2012

JUSTICE OF THE PEACE 10/9/2012 DATE

THIS REPORT IS DUE IN THE OFFICE OF THE COUNTY AUDITOR BEFORE THE FIFTH (5TH) WORKING DAY OF THE FOLLOWING MONTH (LGC § 114.001).

COUNTY AUDITOR'S FORM: RE-JP-004
HIDALGO COUNTY
AUDITOR'S OFFICE

HIDALGO COUNTY AUDITOR'S OFFICE
REVISED 2/2010
APPROVED BY:
DATE: 10-29-12 10/29/12

X2

JUSTICE OF THE PEACE
MONTHLY FINES AND FEES COLLECTED
FOR THE MONTH OF: ########## Sept. 12

Judge: Homero A. Jasso
Precinct No. 4 Place No. 2

City: EDINBURG, TX
Hidalgo County, Texas

Part III: SUMMARY OF COLLECTIONS PAYABLE TO THE COUNTY TREASURER

Name of Fine, Fee, Court Cost	# Issued/ Filed	Statute Reference	Detail of Amt Collected	GL Acct No.	Amt. Collected
FINES:					
County Fines (Local Fine)		LGC 113.004, PC 12.23		1200-351-10-068-000-0-000	$ 6451.05 ~~6,369.15~~
Texas Parks & Wildlife 85% Fine (State Fine)		TPWC 12.107		1100-207-20-000-012-0-000	-
No Safety Belt 50% Fine (State Fine)		TRC 545.412, 545.413		1100-207-20-000-028-0-000	37.50
Gross Weight 50% Fine (State Fine)		TRC Sec 621.506(g)		1100-207-20-000-013-0-000	-
School District 50% Fines		Educ. Code § 25.093 (d) 1 (A)		1100-207-30-000-011-0-000	-
LOCAL COURT COSTS AND FEES:					
Courthouse Security Adm. Fee($3)		C.C.P. Art. 102.017 (h)		1241-341-10-060-001-0-000	229.54 ~~221.41~~
Courthouse Security Fund JP ($1)		C.C.P. Art. 102.017		1245-341-10-068-000-0-000	72.52 ~~69.85~~
Justice Court Technology Fund ($4)		C.C.P. Art. 102.0173		1242-341-10-060-000-0-000	306.03 ~~295.19~~
Time Payment - @40% OF $25.00 ($10.00)		LGC 133.103 (d)		1100-341-10-060-001-0-000	36.74 -
Time Payment - @ 10% of $25.00 ($2.50)		LGC 133.103 (e)		1100-341-10-060-002-0-000	9.19 -
Administrative Local Transaction Fee ($2)		C.C.P. Art. 102.072		1100-341-10-060-003-0-000	164.37 ~~156.95~~
Motor Vehicle Adm. Fee ($10-$20) (Criminal Fee for Exp. DL; Exp Insp Cert; Exp Mv Reg.)		TRC Sec 548.605, 521.026, 502.407		1100-341-10-060-004-0-000	90.00
Special Fees				1100-341-10-068-000-0-000	390.10
Deferred Disposition		C.C.P. Art. 45.051	390.10		
Administrative Fee - "Drivers Safety Course" ($10)		C.C.P. Art. 45.0511(f)	-		
Support of Judiciary Fund ($ 60)		LGC 133.105		1100-341-10-060-009-0-000	44.10 ~~42.48~~
Traffic Fee ($3)		T.R.C. 542.403		1100-341-10-068-000-0-000	130.12 ~~127.12~~
Child Safety ($20-$25)		C.C.P. Art. 102.014		1100-341-10-060-011-0-000	20.00
STATE COURT COSTS AND FEES:					
Criminal Justice Planning Fund C.C.P. ($5)		C.C.P. Art. 102.051		1100-207-20-000-003-0-000	5.00
State General Revenue Fund ($2.50)		C.C.P. Art. 102.015		1100-207-20-000-010-0-000	2.50
Law Enforcement Education Fund (____$1,____$1.50,____$3.50)		Govt. Code Sec. 415.082		1100-207-20-000-011-0-000	1.50
Operators and Chauffeurs License Fund ($75)		T.R.C. 601.192		1100-207-20-000-031-0-000	-
Time Payment - @50% OF $25.00 ($12.50)		LGC 133.103 (b)		1100-207-20-000-005-0-000	45.93 -
Juvenile Crime and Delinquency Fund (____$.25, ____$.50)		C.C.P. Art. 102.075(m)		1100-207-20-000-007-0-000	0.50
Comprehensive Rehabilitation Fund ($5)		C.C.P. Art. 102.082		1100-207-20-000-008-0-000	5.00
Fugitive Apprehension Fund ($5)		C.C.P. Art. 102.019 (a) 2		1100-207-20-000-009-0-000	5.00
Consolidated Court Costs Fund ($17)		CCP 102.075 (a) & LGC 133.102		1100-207-20-000-015-0-000	3031.40 ~~2,929.02~~
Compensation Victims Of Crime Fund (____$3, ____$5, ____$15, ____$35)		C.C.P. Art. 56.55 (2) & (3)		1100-207-20-000-017-0-000	30.00
Judicial & Court Personnel Training Fund (____$1, ____$2)		Govt. Code Sec. 56.001 (b)		1100-207-20-000-027-0-000	3.00
Correctional Managment Institute of Texas Fund ($.50)	X	CCP Art. 102.075		1100-207-20-000-029-0-000	0.50
Indigent legal Services Fee-JP ($6)	30	Govt. Code Sec. 101.141 (2)(B)		1100-207-20-000-004-0-000	180.00
State Traffic Fee- Subtitle C ($30)		TRC Sec 542.4031		1100-207-20-000-035-0-000	1271.20 ~~1,241.20~~
Jury Service Fee ($4)		C.C.P Art. 102.0045		1100-207-20-000-053-0-000	294.02 ~~287.18~~
Support of Judiciary Fund ($5.40)		LGC 133.105		1100-207-20-000-054-0-000	378.34 ~~369.70~~
Birth Certificate Fee ($1.80)	-	HSC 191.022(f)		1100-207-20-000-039-0-000	-
Defensive Driving Record Fee ($12)		C.C.P. Art. 45.051(c-1)		1100-207-20-000-057-0-000	-
Indigent Defense Representation Fund ($2)		LGC 133.107/ GC 102.023		1100-207-20-000-059-0-000	126.39 ~~123.98~~
Moving Violation Fee ($0.10)		C.C.P. Art. 102.022/GC		1100-207-20-000-061-0-000	3.33 ~~3.23~~
Safety Seat Violation Fee ($0.15)		TC 545.412 (b-1)		1100-207-20-000-062-0-000	-
ARREST /WARRANT FEES: STATE		C.C.P. Art. 102.011			
D.P.S. (_____$3,_____$5,_____$35,_____$50)				1100-207-20-000-019-0-000	310.86 ~~302.31~~
T.A.B.C. (_____$3,_____$5,_____$35,_____$50)				1100-207-20-000-020-0-000	10.00 ~~5.00~~
P.K.W.L. (_____$3,_____$5,_____$35,_____$50)				1100-207-20-000-021-0-000	-
ARREST /WARRANT/SERVICE FEES: COUNTY		LGC 118.131			
Sheriff Fees:				1100-342-10-060-001-0-000	16.69
Constable Fees:					
Precinct #1				1100-342-10-291-000-0-000	-
Precinct #2				1100-342-10-292-000-0-000	-
Precinct #3				1100-342-10-293-000-0-000	70.00
Precinct #4				1100-342-10-294-000-0-000	3977.63 ~~2,792.16~~
Precinct #5				1100-342-10-295-000-0-000	-
District Attorney Fees				1100-341-10-060-007-0-000	-
Tax Assessor Fraud Investigators				1100-342-10-060-002-0-000	-
School District Arrest Fee				1100-342-10-060-003-0-000	10.00
Fire Marshal Fee				1100-342-20-060-001-0-000	-
Due to Others					
Warrant Fees Due to Other Law Enforcement Agencies		C.C.P. Art. 102.011 (a) 2 (A)		1100-207-30-000-003-0-000	-
Refund - Overpayments				1100-202-00-000-014-0-000	0.90
Due to Others				1100-202-00-000-014-0-000	100.00 ~~10.00~~
Restitution				1100-202-00-000-014-0-000	-
Justice Fees (Local Fees)				1100-341-10-060-001-0-000	795.00
Small Claims Court Filing Fee ($25)		LGC 118.121/118.122	50.00		
Justice Court Filing Fee ($25)		LGC 118.121/118.122	700.00		
Forcible Entry and Detainer Court Filing Fee ($25)		LGC 118.121/118.122	-		
Transcript Fees ($10)		LGC 118.121/118.123 (b)	-		
Abstract Fees ($5)		LGC 118.121/118.123 (c)	10.00		
Writ Filing Fee ($5)		LGC 118.121/118.123 (d)	30.00		
Issuing other Document ($1 1st pg, .25 for each addt'l pg)		LGC 118.121/118.123 (e)	5.00		
Certified Copies of Court Papers ($2 1st pg, .25 for each addt'l pg)		LGC 118.121	-		
Probable Cause Tow Hearing Fee ($20)		LGC 11.141(a)4	-		
Birth Certificates ($22 each)		HSC 191.0045 (3)(d)		1100-341-10-060-001-0-000	-
Death Certificates ($20 each, each addt'l $3)		HSC 191.0045 (3)(d)		1100-341-10-060-001-0-000	-
Preservation of Vital Statistics Fee ($1 each)		HSC Sec 191.0045 (h)		1100-341-10-060-008-0-000	-
Jury Fees (Civil $5, Criminal $3)		Rules of Civil Proc., Rule 544/ CCP 102.004		1100-341-10-060-006-0-000	-
ADD: Interest Earned on Bank Account				1100-361-11-000-008-0-000	-

HIDALGO COUNTY AUDITOR'S OFFICE
APPROVED BY:
DATE: 10.29.12

RECEIVED
OCT 29 2012
HIDALGO COUNTY
AUDITOR'S OFFICE

TOTAL AMOUNT DUE TO THE COUNTY TREASURER: $ ~~17,988.09~~ 18665.95

THIS REPORT IS DUE IN THE OFFICE OF THE COUNTY AUDITOR BEFORE THE FIFTH (5TH) WORKING DAY OF THE FOLLOWING MONTH (LGC § 114.001)

JUSTICE OF THE PEACE HOMER JASSO
SCHEDULE OF ADJUSMENTS
FOR THE PERIOD ENDING SEPTEMBER 30, 2012

LTF needs to be assessed.

Receipt #	Docket #	Offense Description.	Off.Date	CCC	CHS	CHSJP	CJP	CO	CR	CRF	CVCA	DD	DPS	DTOREF	GR	IDF	JCPT	JCTF	JSF	LEMI	LEOA	LTF	MISC	MVF	SIFC	SJFS	STF	TFC	TP	WF	WFPREC	Total
2220454J42	JP00-11-040	SPEEDING (EXCEED PRI	11/21/1994				5	53.25	5		15		5		2.5		1			0.5	1							3				91.25
2220445J42	JP10-01-548	WIRELESS COMMUNICATI	1/7/2010	0.02		0.01		74.9								0.01								0.01			0.01		2.5		0.04	100

WF fee code should not have been assessed.

2220476J42	JP08-06-640	NO LIABILITY INSURAN	5/7/2008	40	3	1		275					5			2		4	4			2			0.6	5.4				50	50	442
2220475J42	JP08-06-1332	SPEEDING (EXCEED PRI	6/16/2008	40	3	1		130					5			2		4	4			2			0.6	5.4	30	3		50	50	330
2220441J42	JP10-09-114	NO DRIVER'S LICENSE	8/24/2010	17.1	1.29	0.42							2.14			0.85		1.71	1.71			0.86			0.25	2.31				21.36		50

Was reason for REFUND entered into the Events on AbleTerm?

2220440J42	JP12-07-193	SAFETY SEAT CHILD PA	7/6/2012	40	3	1		12.5		12.5			5	0.9		2		4	4			2		0.1	0.6	5.4	30	3				126

MVF needs to be assessed.

2220409J42	JP12-07-203	FAIL TO MERGE LEFT-P	6/23/2012	40	3	1		150					5			2		4	4			2			0.6	5.4	30	3				250

MISC fee code should not have been assessed.

2220407J42	JP12-08-054	RECKLESS DRIVING	7/31/2012	40	3	1						52.9				2		4	4			2	5	0.1	0.6	5.4	30	3				153

Date of VOID needs to be changed from 9/13/12 to 8/21/12.

2220344J42	JP12-08-053	FAILED TO SIGNAL (LA	7/31/2012	-40	-3	-1		-49					-5			-2		-4	-4			-2			-0.6	-5.4	30	-3				-149

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

December 4, 2012

The Honorable Homero A. Jasso
Hidalgo County Justice of the Peace Pct. 4, Pl. 2
224 N. 12th Ave.
Edinburg, Texas 78539

Ref: Review of *Monthly Fines and Fees Report* and Supporting Documentation
For the month of October 2012

Dear Judge Jasso:

We have conducted a limited scope review of the *Monthly Fines and Fees Report* and supporting documentation for the month of October 2012 pursuant to Local Government Code §115.002 (a), §115.002 (b), and Code of Criminal Procedure Article 103.011. The objective of the review was to determine if fines, fees, and court costs collected were properly accounted and reported.

Scope:
The scope of our review was limited to collections reported by your office on the *Monthly Fines and Fees Report* for the month of October 2012. 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 fines, fees, and court cost statutes and schedules. The following procedures were also performed:

- Reviewed receipts issued to determine if fines, fees, and court costs were allocated and reported in the proper amounts.
- Verified receipts issued followed a sequential order.
- Verified that procedures for voided receipts were properly followed.
- Reviewed *Cashier's Daily Close-Out Reports* and County Treasurer receipts to determine if fees collected were properly accounted and deposited with the County Treasurer on a daily basis.
- Verified that the collections per the *Monthly Fines and Fees Report* agreed to total receipts issued and the deposits made with the County Treasurer.
- Reviewed the submittal dates of the *Monthly Fines and Fees Report* to the County Auditor's Office to determine if the reports were received within 5 days after the last day of each month.
- Reviewed receipts, Close-Out reports, *Schedule of Receipts and Deposits*, and *Monthly Fines and Fees Report* to verify proper completion.

HIDALGO COUNTY DISTRICT JUDGES

RICARDO P. RODRIGUEZ, JR. JUDGE, 92nd D.C. | RODOLFO DELGADO JUDGE, 93rd D.C. | J. R. "BOBBY" FLORES JUDGE, 139th D.C. | ROSE GUERRA REYNA JUDGE, 206th D.C. | JUAN R. PARTIDA JUDGE, 275th D.C. | MARIO E. RAMIREZ, JR. JUDGE, 332nd D.C. | NOE GONZALEZ JUDGE, 370th D.C. OVERSEER | LETICIA LOPEZ JUDGE, 389th D.C. | AIDA SALINAS FLORES JUDGE, 398th D.C. | ISRAEL RAMON, JR. JUDGE, 430th D.C. | JESSE CONTRERAS JUDGE, 449th D.C.

Conclusion:
Total collections for the month of October 2012 were $36,902.80. Based on the results of our review, we have concluded that fines, fees, and court costs were generally properly accounted and reported; however, the system of internal controls for the accounting and reporting of fines, fees, and court costs require improvement as noted in the following observations.

Observation No. 1:
We reviewed all receipts for the month in review to determine whether fines, fees, and court costs collected were properly allocated and reported.

The results of our review revealed that 9 receipts contained errors in the allocation of fees, fines, and court costs. The Justice of the Peace staff was made aware of the necessary revisions and corrections were made prior to submitting the final *Monthly Fines and Fees Report* to Commissioners Court for approval (see Exhibit A).

There are numerous statutes that require Justices of the Peace to charge various fines, fees, and court costs for certain services and offenses. Fines, fees, and court costs must be allocated pursuant to State statutes and/or Commissioners Court approval.

Formal procedures have not been implemented to ensure that fines, fees, & court costs are properly allocated & reported. The County may be held liable to the State for failure to properly allocate &report fines, fees, & court costs.

Recommendation:
Management should develop and implement formal procedures to ensure that fines, fees, and court costs are properly allocated and reported. At a minimum, the following procedures should be implemented:

- Staff should be provided with training regarding the proper allocation of fines, fees, and court costs.
- Staff should review the allocation of fines, fees, and court costs before the official County receipt is issued.
- Access for setting up offense codes with the proper fines, fees, and court costs in *AbleTerm* should be limited to staff with adequate knowledge of the applicable allocation.
- Staff should ensure that the proper fines, fees, and court costs allocation, offense date, and judgment date are entered when a case is setup in *AbleTerm*.

Observation No. 2:
We noted during our review that procedures for voiding receipts were not always properly followed. At times, voided receipts did not contain signature of the individual responsible for approving the void.

The County Auditor's Office requires that if a cashier makes an error, the receipt be voided. The following procedures must be followed:

a. The cashier must obtain approval by his/her supervisor prior to voiding the receipt.
b. The supervisor must sign and date the voided receipt to document responsibility for verifying that all copies of the receipt are marked "VOID" on the face of the receipt, contain an explanation for the void, and contain the date the receipt was voided.
c. If a new receipt is issued, the voided receipt number and the new receipt number should be cross-referenced.
d. All copies of the voided receipt must be securely attached together and submitted to the County Auditor's Office.
e. Computer access controls to void receipts should be limited to supervisors.

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

Recommendation:
Management should develop and implement formal procedures to ensure that receipts are properly voided. At a minimum, the procedures noted above should be implemented.

Please provide written management response to the observations noted above by December 21, 2012.

If you should have any questions or would like to schedule a meeting to discuss the above noted observations, please do not hesitate to contact Marissa Castillo, Internal Auditor I, at 318-2511 ext. 4650, Yvonne Torres, Revenue Audit Supervisor, at ext. 4642, Arcy B. Duran, CPA, Director of Audit, at ext. 4645, or me at ext. 4604.

Respectfully,

Ray Eufracio, CPA
County Auditor

Enclosures: Copies of *Monthly Fines and Fees Report,* Monthly Adjustments, and Bond List

Cc: Mr. Valde Guerra, Commissioners Court Executive Officer

JUSTICE OF THE PEACE
MONTHLY FINES AND FEES COLLECTED
FOR THE MONTH OF: October-12

Judge: Homero A. Jasso
Precinct No. 4 **Place No.** 2

PBC

City: EDINBURG, TX
Hidalgo County, Texas

Part I: RECAP OF AMOUNT PAYABLE TO THE COUNTY TREASURER

TOTAL CASH COLLECTED	(Receipts #s)	20517J42 0	THRU 20727J42 0	36902.80 ✓
	(Control #s)	2427101 0	THRU 2427324 0	$ ~~35,480.80~~ X10
Sheriff's "D" Report	(Receipt #s)	20840J42	20849J42	
	(Control #s)			

LESS: DUE AS REFUNDS — $ -
Overpayment

COST ON DEPOSIT — 1251.10 ~~979.10~~ X7 ✓

ADD: COST ON DEPOSIT LIQUIDATED — 439.00 X7 ✓
INTEREST EARNED ON BANK ACCOUNT — -

36090.70 X

AMOUNT OWED TO COUNTY (Should Match Amt in Part III) — $ ~~34,301.70~~ X3, X11

37029.80

Less: Total amount of remittances to County Treasurer (From Part II) — $ ~~35,480.80~~

Total funds due to County Treasurer (Overtransfer Made to Co Treas) — (939.10) ~~(979.10)~~ X4-a ✓

Part II: REMITTANCES MADE TO THE COUNTY TREASURER

DESCRIPTION	AMOUNT		RECEIPT NO.
Total Collections for the Month (See Schedule of Receipts & Deposits)	$ 35,480.80	B1V	
Add: Interest Earned and Paid to County Treasurer	$ -		
Add: Previous Month's Bond Overtransfer	127.00 ~~$0.00~~		
Add: HCSO Monthly "D" Collections Report	1422.00 ~~$0.00~~	X9 ✓	
	37,029.80		
	$ ~~35,480.80~~		

PREPARED BY: [signature] DATE PREPARED: 11/8/2012

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

[signature] 11/8/2012
JUSTICE OF THE PEACE DATE

RECEIVED
NOV - 9 2012
HIDALGO COUNTY
AUDITOR'S OFFICE

THIS REPORT IS DUE IN THE OFFICE OF THE COUNTY AUDITOR BEFORE THE FIFTH (5TH) WORKING DAY OF THE FOLLOWING MONTH (LGC § 114.001).
COUNTY AUDITOR'S FORM RE-JP-004

AUDITED BY: THE HIDALGO COUNTY AUDITOR'S OFFICE
DATE: 12.3.12 12/4/12

REVISED: 2/2010

X2

JUSTICE OF THE PEACE
MONTHLY FINES AND FEES COLLECTED
FOR THE MONTH OF: October-12

Judge: Homero A. Jasso
Precinct No. 4 Place No. 2

PBC

City: EDINBURG, TX
Hidalgo County, Texas

Part III: SUMMARY OF COLLECTIONS PAYABLE TO THE COUNTY TREASURER

Name of Fine, Fee, Court Cost	# Issued/ Filed	Statute Reference	Detail of Amt Collected	GL Acct No.	Amt. Collected
FINES:					1442B.17
County Fines (Local Fine)		LGC 113 004, PC 12 23		1200-351-10-068-000-0-000	$ ~~13,528.57~~
Texas Parks & Wildlife 85% Fine (State Fine)		TPWC 12 107		1100-207-20-000-012-0-000	-
No Safety Belt 50% Fine (State Fine)		TRC 545.412, 545.413		1100-207-20-000-028-0-000	75.15 ~~425.08~~
Gross Weight 50% Fine (State Fine)		TRC Sec 621.506(g)		1100-207-20-000-013-0-000	-
School District 50% Fines		Educ. Code § 25.093 (d) 1 (A)		1100-207-30-000-011-0-000	-
LOCAL COURT COSTS AND FEES:					
Courthouse Security Adm. Fee($3)		C.C.P. Art. 102.017 (b)		1241-341-10-060-001-0-000	421.14 ~~399.45~~
Courthouse Security Fund JP ($1)		C.C.P. Art. 102.017		1245-341-10-068-000-0-000	109.74 ~~107.35~~
Justice Court Technology Fund ($4)		C.C.P. Art. 102.0173		1242-341-10-060-000-0-000	543.66 ~~514.61~~
Time Payment - @40% OF $25.00 ($10.00)		LGC 133.103 (d)		1100-341-10-060-001-0-000	37.04 -
Time Payment - @ 10% of $25.00 ($2.50)		LGC 133.103 (c)		1100-341-10-060-002-0-000	9.26 -
Administrative Local Transaction Fee ($2)		C.C.P. Art. 102.072		1100-341-10-060-003-0-000	300.39 ~~283.05~~
Motor Vehicle Adm. Fee ($10-$20) (Commercial Fee for Exp DL, Exp Insp Cert, Exp M+ Reg)		TRC Sec 548.605, 521.026,502.407		1100-341-10-060-004-0-000	40.00
Special Fees			756.20	1100-341-10-068-000-0-000	756.20 ~~723.30~~
Deferred Disposition		C.C.P. Art. 45.051	~~723.30~~		
Administrative Fee - "Drivers Safety Course" ($10)		C.C.P. Art. 45.0511(f)	-		
Support of Judiciary Fund ($.60)		LGC 133.105		1100-341-10-060-009-0-000	67.07 ~~64.41~~
Traffic Fee ($3)		T.R.C. 542.403		1100-341-10-068-000-0-000	244.66 ~~240.56~~
Child Safety ($20-$25)		C.C.P. Art. 102.014		1100-341-10-060-011-0-000	20.00
STATE COURT COSTS AND FEES:					
Criminal Justice Planning Fund C.C.P. ($5)		C.C.P. Art. 102.051		1100-207-20-000-003-0-000	-
State General Revenue Fund ($2.50)		C.C.P. Art. 102.015		1100-207-20-000-010-0-000	-
Law Enforcement Education Fund (____$1,____$1.50,____$3.50)		Govt. Code Sec. 415.082		1100-207-20-000-011-0-000	-
Operators and Chauffeurs License Fund ($75)		T.R.C. 601.192		1100-207-20-000-031-0-000	-
Time Payment - @50% OF $25.00 ($12.50)		LGC 133.103 (b)		1100-207-20-000-005-0-000	46.30 -
Juvenile Crime and Delinquency Fund (____$.25, ____$.50)		C.C.P. Art. 102.075(m)		1100-207-20-000-007-0-000	5.77 ~~5.38~~
Comprehensive Rehabilitation Fund ($5)		C.C.P. Art. 102.082		1100-207-20-000-008-0-000	-
Fugitive Apprehension Fund ($5)		C.C.P. Art. 102.019 (a) 2		1100-207-20-000-009-0-000	66.48 ~~62.52~~
Consolidated Court Costs Fund ($17)		CCP 102.075 (a) 3/ LGC 133.102		1100-207-20-000-015-0-000	5269.47 ~~5038.59~~
Compensation Victims Of Crime Fund (____$3, ____$5, ____$15, ____$35)		C.C.P. Art. 56.55 (2) & (3)		1100-207-20-000-017-0-000	199.43 ~~187.56~~
Judicial & Court Personnel Training Fund (____$1, ____$2)		Govt. Code Sec. 56.001 (b)		1100-207-20-000-027-0-000	24.64 ~~23.01~~
Correctional Managment Institute of Texas Fund ($.50)	2	CCP Art. 102.075		1100-207-20-000-029-0-000	4.90 ~~4.00~~
Indigent legal Services Fee-JP ($6)	40	Govt. Code Sec. 101.141 (2)(B)		1100-207-20-000-004-0-000	240.00
State Traffic Fee- Subtitle C ($30)		TRC Sec 542.4031		1100-207-20-000-035-0-000	2284.89 ~~2195.64~~
Jury Service Fee ($4)		C.C.P. Art. 102.0045		1100-207-20-000-053-0-000	459.13 ~~441.39~~
Support of Judiciary Fund ($5.40)		LGC 133.105		1100-207-20-000-054-0-000	566.75 ~~547.43~~
Birth Certificate Fee ($1.80)	-	HSC 191.022(f)		1100-207-20-000-039-0-000	-
Defensive Driving Record Fee ($12)		C.C.P. Art. 45.0511(e-1)		1100-207-20-000-057-0-000	-
Indigent Defense Representation Fund ($2)		LGC 113.107/ GC 102.023		1100-207-20-000-059-0-000	186.73 ~~182.47~~
Moving Violation Fee ($0.10)		C.C.P. Art. 102.022/GC		1100-207-20-000-061-0-000	3.86 ~~3.76~~
Safety Seat Violation Fee ($0.15)		TC 545.412 (b-1)		1100-207-20-000-062-0-000	0.15 ~~0.30~~
ARREST /WARRANT FEES: STATE		C.C.P. Art. 102.011			
D.P.S. (____$3,____$5,____$35, ____$50)				1100-207-20-000-019-0-000	665.38 ~~639.24~~
T.A.B.C. (____$3,____$5,____$35, ____$50)				1100-207-20-000-020-0-000	10.00 ~~5.00~~
P.K.W.L. (____$3,____$5,____$35, ____$50)				1100-207-20-000-021-0-000	-
ARREST /WARRANT/SERVICE FEES: COUNTY		LGC 118.131			
Sheriff Fees:				1100-342-10-060-001-0-000	106.53 ~~101.53~~
Constable Fees:					
Precinct #1				1100-342-10-291-000-0-000	140.00
Precinct #2				1100-342-10-292-000-0-000	(130.00) ~~70.00~~
Precinct #3				1100-342-10-293-000-0-000	70.00
Precinct #4				1100-342-10-294-000-0-000	7617.37 ~~7304.09~~
Precinct #5				1100-342-10-295-000-0-000	-
District Attorney Fees				1100-341-10-060-007-0-000	-
Tax Assessor Fraud Investigators				1100-342-10-060-002-0-000	-
School District Arrest Fee				1100-342-10-060-003-0-000	5.00
Fire Marshal Fee				1100-342-20-060-001-0-000	-
Due to Others					
Warrant Fees Due to Other Law Enforcement Agencies		C.C.P. Art. 102.011 (a) 2 (A)		1100-207-30-000-003-0-000	-
Refund - Overpayments				1100-202-00-000-014-0-000	210.00 ~~5.00~~
Due to Others				1100-202-00-000-014-0-000	-
Restitution				1100-202-00-000-014-0-000	-
Justice Fees (Local Fees)				1100-341-10-060-001-0-000	1065.40 ~~1,070.40~~
Small Claims Court Filing Fee ($25)		LGC 118.121/118.122	100.00		
Justice Court Filing Fee ($25)		LGC 118.121/118.122	900.00		
Forcible Entry and Detainer Court Filing Fee ($25)		LGC 118.121/118.122	-		
Transcript Fees ($10)		LGC 118.121/118.123 (b)	-		
Abstract Fees ($5)		LGC 118.121/118.123 (c)	15.00		
Writ Filing Fee ($5)		LGC 118.121/118.123 (d)	~~5.00~~	50.00	
Issuing other Document ($1 1st pg, .25 for each addt' pg)		LGC 118.121/118.123 (e)	0.40		
Certified Copies of Court Papers ($2 1st pg, .25 for each addt'l pg)		LGC 118.121	-		
Probable Cause Tow Hearing Fee ($20)		LGC 11.141(a)4	-		
Birth Certificates ($22 each)		HSC 191.0045 (j)(d)		1100-341-10-060-001-0-000	-
Death Certificates ($20 each, each addt'l $3)		HSC 191.0045 (j)(d)		1100-341-10-060-001-0-000	-
Preservation of Vital Statistics Fee ($1 each)		HSC Sec 191.0045 (k)		1100-341-10-060-008-0-000	-
Jury Fees (Civil $5, Criminal $3)		Rules of Civil Proc., Rule 544/ CCP 102.004		1100-341-10-060-006-0-000	-
ADD: Interest Earned on Bank Account				1100-361-11-000-008-0-000	-
				TOTAL AMOUNT DUE TO THE COUNTY TREASURER:	$ ~~37,288.60~~ 36090.70

RECEIVED
NOV - 2 2012
HIDALGO COUNTY AUDITOR'S OFFICE

COUNTY AUDITOR'S OFFICE
12.3.12
12/14/12

THIS REPORT IS DUE IN THE OFFICE OF THE COUNTY AUDITOR BEFORE THE FIFTH (5TH) WORKING DAY OF THE FOLLOWING MONTH (LGC § 114.001)

JUSTICE OF THE PEACE HOMER JASSO
SCHEDULE OF ADJUSTMENTS
FOR THE PERIOD ENDING OCTOBER 31, 2012

LTF needs to be assessed.

Receipt #	Docket #....	Offense Description.	Off.Date	CCC	CHS	CHSJP	CMIT	CO	CONST4	CRF	CSS	CVCA	DD	DPS	DTOREF	FA	IDF	JCD	JCPT	JCTF	JSF	LTF	MVF	SJFC	SJFS	SO	STF	TFC	TP	WF	WFDPS	WFPREC4	Total
[illegible]20640J42	T99-3256J42	SPEEDING (EXCEED PRI	5/30/1999	17	3							15		5		5		0.25	1									3				49.25
[illegible]20665J42	JP11-11-116	SPEEDING (EXCEED PRI	11/28/2011					250																								250

Due to offense, the following fees should not have been assessed: CCC, CVCA, FA, JCD and JCPT.

[illegible]20712J42	JP01-07-472	IMPROPERLY PARKED	6/20/2001	17	3			167.5		5		15				5		0.5	2			2						3	25		50	295

Is judgment date correct? If correct, Time Payment should not have been assessed.

[illegible]20545J42	JP01-08-323	SPEEDING (EXCEED PRI	8/8/2001	17	3			134				15		5		5		0.25	2									3	25		50	259.25

Due to type of offense, CRF should not have been assessed.

Receipt #	Docket #....	Offense Description.	Off.Date	CCC	CHS	CHSJP	CMIT	CO	CONST4	CRF	CSS	CVCA	DD	DPS	DTOREF	FA	IDF	JCD	JCPT	JCTF	JSF	LTF	MVF	SJFC	SJFS	SO	STF	TFC	TP	WF	WFDPS	WFPREC4	Total
[illegible]20627J42	JP02-07-797	NO SAFETY BELT	7/11/2002	17	3		0.5	25		25		15		5		5		0.5	2	4		2						3				50	157
[illegible]20638J42	JP03-07-569	NO SAFETY BELT	7/3/2003	17	3		0.5	25		25		15		5		5		0.5	2	4		2						3				50	157

STF and TFC should not have been assessed.

[illegible]20538J42	JP07-11-866	CONSUME ALCOHOLIC	11/10/2007	40	3	1								5						4	4	2		0.6	3.4		30	3				96
[illegible]20727J42	JP12-06-059	ASSAULT CLASS C	5/25/2012	40	3	1											2			4	4	2		0.6	5.4	5	30	3				100

Reason for REFUND needs to be entered into the Events on AbleTerm.

[illegible]20655J42	JP11-09-119	NO DRIVER'S LICENSE	8/25/2011	40	3	1		166							5		2			4	4	2		0.6	5.4	5					50	288

MVF needs to be assessed.

Receipt #	Docket #....	Offense Description.	Off.Date	CCC	CHS	CHSJP	CMIT	CO	CONST4	CRF	CSS	CVCA	DD	DPS	DTOREF	FA	IDF	JCD	JCPT	JCTF	JSF	LTF	MVF	SJFC	SJFS	SO	STF	TFC	TP	WF	WFDPS	WFPREC4	Total
[illegible]20609J42	JP10-02-131	SPEEDING (EXCEED PRI	1/29/2010	40	3	1							30	5			2			4	4	2		0.6	5.4		30	3					130

WF should not have been assessed. To which Law Enforcement Agency does the warrant fee belong to?

[illegible]20622J42	JP10-09-114	NO DRIVER'S LICENSE	8/24/2010	12.67	0.95	0.32								1.59			0.63			1.27	1.27	1.74		0.19	1.71			13.82	15.84			52

CSS should not be assessed.

[illegible]20649J42	JP12-10-091	ALLOW CHILD TO RIDE	9/30/2012	40	3	1		12.5		12.5	0.15			5			2			4	4	2	0.1	0.6	5.4		30	3					125.25

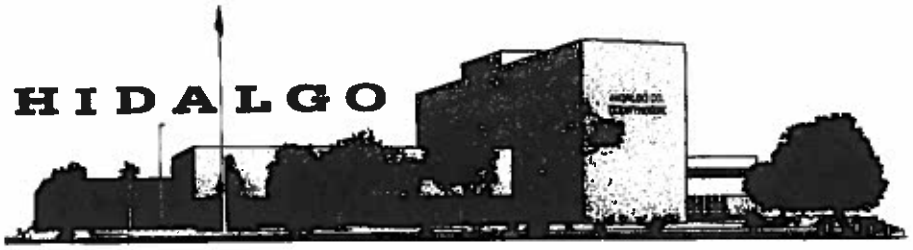
Bond List for Pct 4 Pl 2 as of October 31, 2012:

2012

Receipt Date	Docket #	Bond Amount	
1/10/2012	JP12-01-019	$ 127.00	
10/2/2012	JP03-10-868	$ 379.00	
10/2/2012	JP03-10-867	$ 300.00	
			$ 806.00
	TOTAL		**$ 806.00**

Exhibit B

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

December 29, 2012

The Honorable Homero A. Jasso
Hidalgo County Justice of the Peace Pct. 4, Pl. 2
224 N. 12th Ave.
Edinburg, Texas 78539

Ref: Review of *Monthly Fines and Fees Report* and Supporting Documentation
For the month of November 2012

Dear Judge Jasso:

We have conducted a limited scope review of the *Monthly Fines and Fees Report* and supporting documentation for the month of November 2012 pursuant to Local Government Code §115.002 (a), §115.002 (b), and Code of Criminal Procedure Article 103.011. The objective of the review was to determine if fines, fees, and court costs collected were properly accounted and reported.

Scope:
The scope of our review was limited to collections reported by your office on the *Monthly Fines and Fees Report* for the month of November 2012. 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 fines, fees, and court cost statutes and schedules. The following procedures were also performed:

- Reviewed receipts issued to determine if fines, fees, and court costs were allocated and reported in the proper amounts.
- Verified receipts issued followed a sequential order.
- Verified that procedures for voided receipts were properly followed.
- Reviewed *Cashier's Daily Close-Out Reports* and County Treasurer receipts to determine if fees collected were properly accounted and deposited with the County Treasurer on a daily basis.
- Verified that the collections per the *Monthly Fines and Fees Report* agreed to total receipts issued and the deposits made with the County Treasurer.
- Reviewed the submittal dates of the *Monthly Fines and Fees Report* to the County Auditor's Office to determine if the reports were received within 5 days after the last day of each month.
- Reviewed receipts, Close-Out reports, *Schedule of Receipts and Deposits*, and *Monthly Fines and Fees Report* to verify proper completion.

HIDALGO COUNTY DISTRICT JUDGES

RICARDO P. RODRIGUEZ, JR. JUDGE, 92ND D.C. | RODOLFO DELGADO JUDGE, 93RD D.C. | J. R. "BOBBY" FLORES JUDGE, 139TH D.C. | ROSE GUERRA REYNA JUDGE, 206TH D.C. | JUAN R. PARTIDA JUDGE, 275TH D.C. | MARIO E. RAMIREZ, JR. JUDGE, 332ND D.C. | NOE GONZALEZ JUDGE, 370TH D.C. OVERSEER | LETICIA LOPEZ JUDGE, 389TH D.C. | AIDA SALINAS FLORES JUDGE, 398TH D.C. | ISRAEL RAMON, JR. JUDGE, 430TH D.C. | JESUS CONTRERAS JUDGE, 449TH D.C.

Conclusion:
Total collections for the month of November 2012 were $29,865.00. Based on the results of our review, we have concluded that fines, fees, and court costs were generally properly accounted and reported; however, the system of internal controls for the accounting and reporting of fines, fees, and court costs require improvement as noted in the following observations.

Observation No. 1:
We reviewed all receipts for the month in review to determine whether fines, fees, and court costs collected were properly allocated and reported.

The results of our review revealed that 8 receipts contained errors in the allocation of fees, fines, and court costs. The Justice of the Peace staff was made aware of the necessary revisions and corrections were made prior to submitting the final *Monthly Fines and Fees Report* to Commissioners Court for approval (see Exhibit A).

There are numerous statutes that require Justices of the Peace to charge various fines, fees, and court costs for certain services and offenses. Fines, fees, and court costs must be allocated pursuant to State statutes and/or Commissioners Court approval.

Formal procedures have not been implemented to ensure that fines, fees, & court costs are properly allocated & reported. The County may be held liable to the State for failure to properly allocate &report fines, fees, & court costs.

Recommendation:
Management should develop and implement formal procedures to ensure that fines, fees, and court costs are properly allocated and reported. At a minimum, the following procedures should be implemented:

- Staff should be provided with training regarding the proper allocation of fines, fees, and court costs.
- Staff should review the allocation of fines, fees, and court costs before the official County receipt is issued.
- Access for setting up offense codes with the proper fines, fees, and court costs in *AbleTerm* should be limited to staff with adequate knowledge of the applicable allocation.
- Staff should ensure that the proper fines, fees, and court costs allocation, offense date, and judgment date are entered when a case is setup in *AbleTerm*.

Observation No. 2:
We noted during our review that five online credit card transactions received during the month of November 2012 were not promptly receipted. Consequently, the case dispositions were not recorded in *AbleTerm* in a timely manner. The transactions and case dispositions were recorded until December 7, 2012.

The County Auditor's Office requires that all cash (i.e., cash, checks, credit card payments, etc.) received be promptly recorded and controlled using pre-numbered official County receipts. In addition, the case dispositions should be recorded in *AbleTerm* upon receipt of payment.

Formal procedures have not been developed and implemented to ensure that credit card transactions are promptly receipted and case dispositions are entered in a timely manner. This may result in the loss or misuse of County funds. In addition, failure to timely enter case dispositions may result in the arrest of the defendant, in error.

Recommendation:
Management should develop and implement formal monitoring procedures to ensure that credit card transactions are promptly receipted and cases dispositions are entered in a timely manner.

Observation No. 3:
We noted during our review that 4 cash bonds posted by defendants who failed to appear before the Justice of the Peace were not forfeited (liquidated) by the 10th workday following the date of their release from jail. The bonds received were dated January 10, 2012 through October 18, 2012 (see Exhibit B).

Code of Criminal Procedure Article 45.044 (a) (2) states "A justice or judge may enter a judgment of conviction and forfeit a cash bond posted by the defendant in satisfaction of the defendant's fine and cost if the defendant fails to appear according to the terms of the defendant's release". Pursuant to the terms of the cash bond, the defendant must appear before the Justice of the Peace by the 10th workday following the date of their release from jail. If the defendant fails to appear, the Justice of the Peace may declare the cash bond forfeited, enter a judgment of guilty, assess a fine, and apply the cash bond to the payment of the imposed judgment.

Formal monitoring procedures were not in place to ensure that bonds posted by defendants who failed to appear before the Justice of the Peace were forfeited by the 10th workday following the date of their release from jail. This may result in the misuse of County funds.

Recommendation:
Management should develop and implement formal monitoring procedures to ensure that bonds posted by defendants who fail to appear before the Justice of the Peace are forfeited by the 10th workday following the date of their release from jail.

Observation No. 4:
We noted during our review that the *Schedule of Receipts and Deposits* (schedule) was not properly completed. The County Treasurer's receipt number and receipt date were not noted on the appropriate columns of the schedule.

The County Auditor's Office requires that deposits made with the County Treasurer be reconciled to receipts issued and summarized on a monthly *Schedule of Receipts and Deposits*. The following should be noted on the schedule: receipt date, receipt number sequence (beginning and ending receipt numbers issued for the day), total receipted amount, amount deposited with the County Treasurer, date of deposit, deposit slip number, and any overages/shortages and deposits in transit, if any. The schedule should be signed by the preparer and approved by the supervisor or his/her designee.

Formal monitoring procedures have not been developed and implemented to ensure that the *Schedule of Receipts and Deposits* is properly completed. Failure to properly prepare the *Schedule of Receipts and Deposits* increases the risk of loss or misuse of County funds.

Recommendation:
Management should develop and implement formal monitoring procedures to ensure that the *Schedule of Receipts and Deposits* is properly completed. At a minimum, the procedures noted above should be implemented.

Please provide written management response to the observations noted above by January 18, 2013.

If you should have any questions or would like to schedule a meeting to discuss the above noted observations, please do not hesitate to contact Marissa Castillo, Internal Auditor I, at 318-2511 ext. 4650, Yvonne Torres, Revenue Audit Supervisor, at ext. 4642, Arcy B. Duran, CPA, Director of Audit, at ext. 4645, or me at ext. 4604.

Respectfully,

Ray Eufracio, CPA
County Auditor

Enclosures: Copies of *Monthly Fines and Fees Report*, Monthly Adjustments, and Bond List

Cc: Mr. Valde Guerra, Commissioners Court Executive Officer

JUSTICE OF THE PEACE
MONTHLY FINES AND FEES COLLECTED
FOR THE MONTH OF: November-12

PBC

Judge: Homero A. Jasso
Precinct No. 4 **Place No.** 2

City: EDINBURG, TX
Hidalgo County, Texas

Part I: RECAP OF AMOUNT PAYABLE TO THE COUNTY TREASURER

TOTAL CASH COLLECTED	(Receipts #s)	20730J42 THRU	21030J42	$ 29865.00 ✓ ~~27,905.00~~ X10
	(Control #s)	24278250 THRU	24281450	
Sheriffs "D" Report	(Receipt #s)	21015J42	21030J42	
	(Control #s)			

LESS: DUE AS REFUNDS — $ -
Overpayment

COST ON DEPOSIT — 299.00 X7 ✓

ADD: COST ON DEPOSIT LIQUIDATED — -
INTEREST EARNED ON BANK ACCOUNT — - ✓

AMOUNT OWED TO COUNTY (Should Match Amt in Part III) — 29,5666.00 $ ~~27,606.00~~ X3, X11 ✓

Less: Total amount of remittances to County Treasurer (From Part II) — 30804.10 $ ~~27,953.00~~ ✓

Total funds due to County Treasurer (Overtransfer Made to Co Treas.) — (1238.10) ~~(347.00)~~ X4 - ✓

Part II: REMITTANCES MADE TO THE COUNTY TREASURER

DESCRIPTION	AMOUNT	RECEIPT NO.
Total Collections for the Month (See Schedule of Receipts & Deposits)	$ 27,953.00 B1 ✓	
Add: Interest Earned and Paid to County Treasurer	$ -	
Add: Previous Month's Bond Overtransfer	939.10 ~~$0.00~~	
Add: HCSO Monthly "D" Collections Report	1912.00 ~~$0.00~~ X9 ✓	
	30,804.10	
	$ ~~27,953.00~~	

PREPARED BY: J. Leal — DATE PREPARED: 12/7/2012

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

JUSTICE OF THE PEACE — DATE 12-6-12

RECEIVED
DEC - 7 2012
HIDALGO COUNTY
AUDITOR'S OFFICE

THIS REPORT IS DUE IN THE OFFICE OF THE COUNTY AUDITOR BEFORE THE FIFTH (5TH) WORKING DAY OF THE FOLLOWING MONTH (LGC § 114.001).

COUNTY AUDITOR'S FORM: RE-JP-004 — REVISED 2/2010

AUDITED BY: THE HIDALGO COUNTY AUDITOR'S OFFICE
MW 47
12.12 12/19/12

X2

JUSTICE OF THE PEACE
MONTHLY FINES AND FEES COLLECTED
FOR THE MONTH OF: ########## November 2012
PBC

Judge: Homero A. Jasso
Precinct No. 4 Place No. 2
City: EDINBURG, TX
Hidalgo County, Texas

Part III: SUMMARY OF COLLECTIONS PAYABLE TO THE COUNTY TREASURER

Name of Fine, Fee, Court Cost	# Issued/ Filed	Statute Reference	Detail of Amt Collected	GL Acct No.	Amt. Collected
					12262.66
FINES:		LGC 113.004, PC 12.23		1200-351-10-068-000-0-000	$ 11257.66
County Fines (Local Fine)		TPWC 12.107		1100-207-20-000-012-0-000	128.99
Texas Parks & Wildlife 85% Fine (State Fine)		TRC 545.412, 545.413		1100-207-20-000-028-0-000	87.00
No Safety Belt 50% Fine (State Fine)		TRC Sec 621.506(g)		1100-207-20-000-013-0-000	-
Gross Weight 50% Fine (State Fine)		Educ Code § 25.093 (d) 1 (A)		1100-207-30-000-011-0-000	-
School District 50% Fines					
LOCAL COURT COSTS AND FEES:					
Courthouse Security Adm. Fee($3)		C.C.P. Art. 102.017 (b)		1241-341-10-060-001-0-000	384.50 -361.18
Courthouse Security Fund JP ($1)		C.C.P. Art. 102.017		1245-341-10-068-000-0-000	96.75 93.98
Justice Court Technology Fund ($4)		C.C.P. Art. 102.0173		1242-341-10-060-000-0-000	490.64 459.54
Time Payment - @40% OF $25.00 ($10.00)		LGC 133.103 (d)		1100-341-10-060-001-0-000	75.42 -
Time Payment - @ 10% of $25.00 ($2.50)		LGC 133.103 (c)		1100-341-10-060-002-0-000	18.85 -
Administrative Local Transaction Fee ($2)		C.C.P. Art. 102.072		1100-341-10-060-003-0-000	278.20 258.56
Motor Vehicle Adm. Fee ($10-$20) (Dismissed Fee for Exp DL, Exp Insp Cert, Exp Mtr Reg.)		TRC Sec 548.605, 521.026,502.407		1100-341-10-060-004-0-000	50.00
Special Fees				1100-341-10-068-000-0-000	409.60
Deferred Disposition		C.C.P. Art. 45.051	389.60		
Administrative Fee - "Drivers Safety Course" ($10)		C.C.P. Art. 45.0511(f)	20.00		
Support of Judiciary Fund ($.60)		LGC 133.105		1100-341-10-060-009-0-000	58.03 56.38
Traffic Fee ($3)		T.R.C. 542.403		1100-341-10-068-000-0-000	247.85 238.85
Child Safety ($20-$25)		C.C.P. Art. 102.014		1100-341-10-060-011-0-000	-
STATE COURT COSTS AND FEES:					
Criminal Justice Planning Fund C.C.P ($5)		C.C.P. Art. 102.051		1100-207-20-000-003-0-000	5.00
State General Revenue Fund ($2.50)		C.C.P. Art. 102.015		1100-207-20-000-010-0-000	2.50
Law Enforcement Education Fund (____$1, ____$1.50, ____$3.50)		Govt. Code Sec. 415.082		1100-207-20-000-011-0-000	1.50
Operators and Chauffeurs License Fund ($75)		T.R.C. 601.192		1100-207-20-000-031-0-000	-
Time Payment - @50% OF $25.00 ($12.50)		LOC 133.103 (b)		1100-207-20-000-005-0-000	94.27 -
Juvenile Crime and Delinquency Fund (____$.25, ____$.50)		C.C.P. Art. 102.075(m)		1100-207-20-000-007-0-000	7.79 5.29
Comprehensive Rehabilitation Fund ($5)		C.C.P. Art. 102.082		1100-207-20-000-008-0-000	-
Fugitive Apprehension Fund ($5)		C.C.P. Art. 102.019 (a) 2		1100-207-20-000-009-0-000	91.68 -66.68
Consolidated Court Costs Fund ($17)		CCP 102.019 (a) 3/ LGC 133.102		1100-207-20-000-015-0-000	4764.11 4,508.23
Compensation Victims Of Crime Fund (____$3, ____$5, ____$15, ____$35)		C.C.P. Art. 56.55 (2) & (3)		1100-207-20-000-017-0-000	290.06 215.06
Judicial & Court Personnel Training Fund (____$1, ____$2)		Govt. Code Sec. 56.001 (b)		1100-207-20-000-027-0-000	34.68 24.68
Correctional Managment Institute of Texas Fund ($.50)	X	CCP Art. 102.075		1100-207-20-000-029-0-000	16.42 -3.92
Indigent legal Services Fee-JP ($6)	22	Govt. Code Sec. 101.141 (2)(B)		1100-207-20-000-035-0-000	132.00
State Traffic Fee- Subtitle C ($30)		TRC Sec 542.4031		1100-207-20-000-004-0-000	2122.77 2,092.77
Jury Service Fee ($4)		C.C.P Art. 102.0045		1100-207-20-000-053-0-000	395.18 384.10
Support of Judiciary Fund ($5.40)		LGC 133.105		1100-207-20-000-054-0-000	492.27 477.31
Birth Certificate Fee ($1.80)	-	HSC 191.022(f)		1100-207-20-000-019-0-000	-
Defensive Driving Record Fee ($12)		C.C.P. Art. 45.051(c-1)		1100-207-20-000-057-0-000	-
Indigent Defense Representation Fund ($2)		LGC 133.107/ GC 102.023		1100-207-20-000-059-0-000	163.07 157.53
Moving Violation Fee ($0.10)		C.C.P. Art. 102.022/GC		1100-207-20-000-061-0-000	3.72
Safety Seat Violation Fee ($0.15)		TC 545.412 (b-1)		1100-207-20-000-062-0-000	-
ARREST /WARRANT FEES: STATE		C.C.P. Art. 102.011			
D.P.S. (_____$3, _____$5, _____$35, _____$50)				1100-207-20-000-019-0-000	534.27 527.72
T.A.B.C. (_____$3, _____$5, _____$35, _____$50)				1100-207-20-000-020-0-000	5.00
P.K.W.L. (_____$3, _____$5, _____$35, _____$50)				1100-207-20-000-021-0-000	5.00
ARREST /WARRANT/SERVICE FEES: COUNTY		LGC 118.131			
Sheriff Fees:				1100-342-10-060-001-0-000	336.52 54.21
Constable Fees:					
Precinct #1				1100-342-10-291-000-0-000	-
Precinct #2				1100-342-10-292-000-0-000	70.00
Precinct #3				1100-342-10-293-000-0-000	70.00
Precinct #4				1100-342-10-294-000-0-000	4760.62 4,672.04
Precinct #5				1100-342-10-295-000-0-000	-
District Attorney Fees				1100-341-10-060-007-0-000	-
Tax Assessor Fraud Investigators				1100-342-10-060-002-0-000	-
School District Arrest Fee				1100-342-10-060-003-0-000	-
Fire Marshal Fee				1100-342-20-060-001-0-000	-
Due to Others					
Warrant Fees Due to Other Law Enforcement Agencies		C.C.P. Art. 102.011 (a) 2 (A)		1100-207-30-000-003-0-000	-
Refund - Overpayments				1100-202-00-000-014-0-000	54.00 -
Due to Others				1100-202-00-000-014-0-000	0 75.00
Restitution				1100-202-00-000-014-0-000	-
Justice Fees (Local Fees)				1100-341-10-060-001-0-000	595.00
Small Claims Court Filing Fee ($25)		LGC 118.121/118.122	50.00		
Justice Court Filing Fee ($25)		LGC 118.121/118.122	500.00		
Forcible Entry and Detainer Court Filing Fee ($25)		LGC 118.121/118.122	-		
Transcript Fees ($10)		LGC 118.121/118.123 (b)	-		
Abstract Fees ($5)		LGC 118.121/118.123 (c)	20.00		
Writ Filing Fee ($5)		LGC 118.121/118.123 (d)	25.00		
Issuing other Document ($1 1st pg, .25 for each addt'l pg)		LGC 118.121/118.123 (e)	-		
Certified Copies of Court Papers ($1 1st pg, .25 for each addt'l pg)		LGC 118.121	-		
Probable Cause Tow Hearing Fee ($20)		LGC 11.161(a)4	-		
Birth Certificates ($22 each)		HSC 191.0045 (3)(d)		1100-341-10-060-001-0-000	-
Death Certificates ($20 each, each addt'l $3)		HSC 191.0045 (3)(d)		1100-341-10-060-001-0-000	-
Preservation of Vital Statistics Fee ($1 each)		HSC Sec 191.0045 (h)		1100-341-10-060-008-0-000	-
Jury Fees (Civil $5, Criminal $3)		Rules of Civil Proc., Rule 544/ CCP 102.004		1100-341-10-060-006-0-000	-
ADD: Interest Earned on Bank Account				1100-361-11-000-008-0-000	-
				TOTAL AMOUNT DUE TO THE COUNTY TREASURER:	$ 27,656.66

THIS REPORT IS DUE IN THE OFFICE OF THE COUNTY AUDITOR BEFORE THE FIFTH (5TH) WORKING DAY OF THE FOLLOWING MONTH (LGC § 113.001) 29,560.00

RECEIVED
DEC - 7 2012
HIDALGO COUNTY AUDITOR'S OFFICE

12.18.12

JUSTICE OF THE PEACE HOMER JASSO
SCHEDULE OF ADJUSTMENTS
FOR THE PERIOD ENDING NOVEMBER 30, 2012

CJP and LEMI needs to be assessed.

Receipt #	Docket #....	Offense Description.	Off.Date.	ARREST	CCC	CHS	CHSJP	CJP	CMIT	CO	CRF	CVCA	DPS	DSC	FA	GR	JCD	JCPT	JCTF	JSF	LEMI	LEOA	LTF	SJFC	SJFS	STF	TFC	TP	TPW	WF	WFPREC4	Total
[illegible]20808J42	JP00-11-057	DISREGARD STOP SIGN	11/25/1994							45.75		15	5			2.5		1				1	2				3					75.25

CJP and LEMI should not have been assessed. CVCA should be $15 and WF fee code should not have been assessed. to which Law Enforcement Agency does it belong to?

[illegible]20799J42	98-002J42	NO HUNTER EDUCATION	9/5/1998		17	3		5		153.25		5		5		0.25	1			0.5		2				3		5	50			250

Is judgment date correct? If correct, Time Payment should not have been assessed.

[illegible]20732J42	T98-0655J42	FAIL TO DISPLAY LICE	10/16/1998		17	3				123.75		15	5		5	0.25	1					2				3	25			50		250
[illegible]20731J42	T98-0656J42	BATTERIES NOT COVERE	10/16/1998		17	3				123.75		15	5		5	0.25	1					2				3	25			50		250

ARREST fee code should not have been assessed.

[illegible]20895J42	T00-6051J42	IMPROPERLY PARKED	5/1/2000	5	17	3						15			5	0.25	2					2				3						52.25

LTF needs to be assessed.

Receipt #	Docket #....	Offense Description.	Off.Date.	ARREST	CCC	CHS	CHSJP	CJP	CMIT	CO	CRF	CVCA	DPS	DSC	FA	GR	JCD	JCPT	JCTF	JSF	LEMI	LEOA	LTF	SJFC	SJFS	STF	TFC	TP	TPW	WF	WFPREC4	Total
[illegible]20812J42	T00-5783J42	SPEEDING (EXCEED PRI	5/1/2000							63.75				10																		73.75
[illegible]20838J42	JP10-01-411	SPEEDING (EXCEED PRI	12/23/2009							48																						48

CRF should not have been assessed.

[illegible]20728J42	JP02-07-166	NO SAFETY BELT	6/28/2002		17	3			0.5	25	25	15	5		5	0.5	2	4				2				3			50			157

LTF needs to be assessed and WF fee code should not have been assessed. To which Law Enforcement Agency does the warrant fee belong to?

[illegible]20902J42AD	JP04-10-036	SPEEDING (EXCEED PRI	9/23/2004							136				10																50		196

Fine can not exceed $50.

[illegible]20824J42	JP06-08-137	NO SAFETY BELT	7/18/2006		40	3	1			104			5						4	4		2	0.6	3.4	30	3					200

Exhibit A

Bond List for Pct 4 Pl 2 as of November 30, 2012:

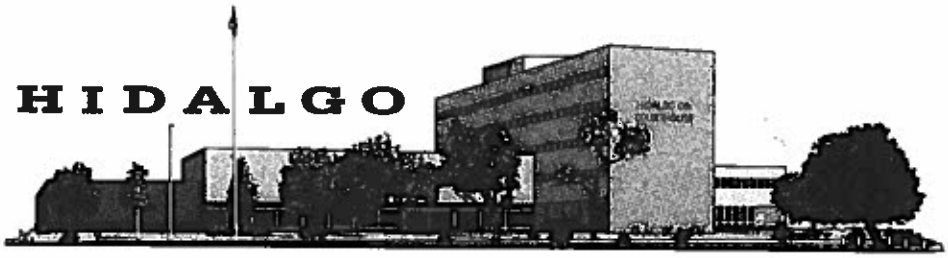
2012

Receipt Date	Docket #	Bond Amount	
1/10/2012	JP12-01-019	$ 127.00	
10/2/2012	JP03-10-868	$ 379.00	
10/2/2012	JP03-10-867	$ 300.00	
10/18/2012	JP12-10-165	$ 133.10	
			$ 939.10
	TOTAL		**$ 939.10**

Exhibit B

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

January 28, 2013

The Honorable Homero A. Jasso
Hidalgo County Justice of the Peace Pct. 4, Pl. 2
224 N. 12th Ave.
Edinburg, Texas 78539

Ref: Review of *Monthly Fines and Fees Report* and Supporting Documentation
For the month of December 2012

Dear Judge Jasso:

We have conducted a limited scope review of the *Monthly Fines and Fees Report* and supporting documentation for the month of December 2012 pursuant to Local Government Code §115.002 (a), §115.002 (b), and Code of Criminal Procedure Article 103.011. The objective of the review was to determine if fines, fees, and court costs collected were properly accounted and reported.

Scope:
The scope of our review was limited to collections reported by your office on the *Monthly Fines and Fees Report* for the month of December 2012. 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 fines, fees, and court cost statutes and schedules. The following procedures were also performed:

- Reviewed receipts issued to determine if fines, fees, and court costs were allocated and reported in the proper amounts.
- Verified receipts issued followed a sequential order.
- Verified that procedures for voided receipts were properly followed.
- Reviewed *Cashier's Daily Close-Out Reports* and County Treasurer receipts to determine if fees collected were properly accounted and deposited with the County Treasurer on a daily basis.
- Verified that the collections per the *Monthly Fines and Fees Report* agreed to total receipts issued and the deposits made with the County Treasurer.
- Reviewed the submittal dates of the *Monthly Fines and Fees Report* to the County Auditor's Office to determine if the reports were received within 5 days after the last day of each month.
- Reviewed receipts, Close-Out reports, *Schedule of Receipts and Deposits*, and *Monthly Fines and Fees Report* to verify proper completion.

Conclusion:
Total collections for the month of December 2012 were $28,782.75. Based on the results of our review, we have concluded that fines, fees, and court costs were generally properly accounted and reported; however, the system of internal controls for the accounting and reporting of fines, fees, and court costs require improvement as noted in the following observations.

Observation No. 1:
We reviewed all receipts for the month in review to determine whether fines, fees, and court costs collected were properly allocated and reported.

The results of our review revealed that 22 receipts contained errors in the allocation of fees, fines, and court costs. The Justice of the Peace staff was made aware of the necessary revisions and corrections were made prior to submitting the final *Monthly Fines and Fees Report* to Commissioners Court for approval (see Exhibit A).

There are numerous statutes that require Justices of the Peace to charge various fines, fees, and court costs for certain services and offenses. Fines, fees, and court costs must be allocated pursuant to State statutes and/or Commissioners Court approval.

Formal procedures have not been implemented to ensure that fines, fees, & court costs are properly allocated & reported. The County may be held liable to the State for failure to properly allocate &report fines, fees, & court costs.

Recommendation:
Management should develop and implement formal procedures to ensure that fines, fees, and court costs are properly allocated and reported. At a minimum, the following procedures should be implemented:

- Staff should be provided with training regarding the proper allocation of fines, fees, and court costs.
- Staff should review the allocation of fines, fees, and court costs before the official County receipt is issued.
- Access for setting up offense codes with the proper fines, fees, and court costs in *AbleTerm* should be limited to staff with adequate knowledge of the applicable allocation.
- Staff should ensure that the proper fines, fees, and court costs allocation, offense date, and judgment date are entered when a case is setup in *AbleTerm*.

Observation No. 2:
We noted during our review that one online credit card transaction received during the month of December 2012 was not promptly receipted. Consequently, the case disposition was not recorded in *AbleTerm* in a timely manner. The transaction and case disposition has not been recorded as of January 28, 2013.

The County Auditor's Office requires that all cash (i.e., cash, checks, credit card payments, etc.) received be promptly recorded and controlled using pre-numbered official County receipts. In addition, the case dispositions should be recorded in *AbleTerm* upon receipt of payment.

Formal procedures have not been developed and implemented to ensure that credit card transactions are promptly receipted and case dispositions are entered in a timely manner. This may result in the loss or misuse of County funds. In addition, failure to timely enter case dispositions may result in the arrest of the defendant, in error.

Recommendation:
Management should develop and implement formal monitoring procedures to ensure that credit card transactions are promptly receipted and cases dispositions are entered in a timely manner.

Observation No. 3:
We noted during our review that 5 cash bonds posted by defendants who failed to appear before the Justice of the Peace were not forfeited (liquidated) by the 10th workday following the date of their release from jail. The bonds received were dated January 10, 2012 through December 4, 2012 (see Exhibit B).

Code of Criminal Procedure Article 45.044 (a) (2) states "A justice or judge may enter a judgment of conviction and forfeit a cash bond posted by the defendant in satisfaction of the defendant's fine and cost if the defendant fails to appear according to the terms of the defendant's release." Pursuant to the terms of the cash bond, the defendant must appear before the Justice of the Peace by the 10th workday following the date of their

release from jail. If the defendant fails to appear, the Justice of the Peace may declare the cash bond forfeited, enter a judgment of guilty, assess a fine, and apply the cash bond to the payment of the imposed judgment.

Formal monitoring procedures were not in place to ensure that bonds posted by defendants who failed to appear before the Justice of the Peace were forfeited by the 10th workday following the date of their release from jail. This may result in the misuse of County funds.

Recommendation:
Management should develop and implement formal monitoring procedures to ensure that bonds posted by defendants who fail to appear before the Justice of the Peace are forfeited by the 10th workday following the date of their release from jail.

Observation No. 4:
We noted during our review that the *Schedule of Receipts and Deposits* (schedule) was not properly completed. The County Treasurer's receipt number and receipt date were not noted on the appropriate columns of the schedule.

The County Auditor's Office requires that deposits made with the County Treasurer be reconciled to receipts issued and summarized on a monthly *Schedule of Receipts and Deposits*. The following should be noted on the schedule: receipt date, receipt number sequence (beginning and ending receipt numbers issued for the day), total receipted amount, amount deposited with the County Treasurer, date of deposit, deposit slip number, and any overages/shortages and deposits in transit, if any. The schedule should be signed by the preparer and approved by the supervisor or his/her designee.

Formal monitoring procedures have not been developed and implemented to ensure that the *Schedule of Receipts and Deposits* is properly completed. Failure to properly prepare the *Schedule of Receipts and Deposits* increases the risk of loss or misuse of County funds.

Recommendation:
Management should develop and implement formal monitoring procedures to ensure that the *Schedule of Receipts and Deposits* is properly completed. At a minimum, the procedures noted above should be implemented.

Please provide written management response to the observations noted above by February 15, 2013.

If you should have any questions or would like to schedule a meeting to discuss the above noted observations, please do not hesitate to contact Marissa Castillo, Internal Auditor I, at 318-2511 ext. 4650, Yvonne Torres, Revenue Audit Supervisor, at ext. 4642, Arcy B. Duran, CPA, Director of Audit, at ext. 4645, or me at ext. 4604.

Respectfully,

Ray Eufracio, CPA
County Auditor

Enclosures: Copies of *Monthly Fines and Fees Report,* Monthly Adjustments, and Bond List

Cc: Mr. Valde Guerra, Commissioners Court Executive Officer

JUSTICE OF THE PEACE
MONTHLY FINES AND FEES COLLECTED
FOR THE MONTH OF: December-12

PBC

Judge: Homero A. Jasso
Precinct No. 4 **Place No.** 2

City: EDINBURG, TX
Hidalgo County, Texas

Part I: RECAP OF AMOUNT PAYABLE TO THE COUNTY TREASURER

TOTAL CASH COLLECTED	(Receipts #s)	~~20937J42~~ 20910J42	THRU	21114J42	$ ~~28,561.75~~ 28782.75 ✓
	(Control #s)	2427477455	THRU	2427635 4	
Sheriff's "D" Report	(Receipt #s)	21232542		21233542	
	(Control #s)				

LESS: DUE AS REFUNDS — $ -

Overpayment

COST ON DEPOSIT — 443.00 ~~144.00~~ X-7 ✓

ADD: COST ON DEPOSIT LIQUIDATED — 299.00 X-7 ✓

INTEREST EARNED ON BANK ACCOUNT — -

AMOUNT OWED TO COUNTY (Should Match Amt in Part III) — 28638.75 ✓ $ ~~28,417.75~~ X3, X11

Less: Total amount of remittances to County Treasurer (From Part II) — 30,020.85 $ ~~28,516.75~~

Total funds due to County Treasurer (Overtransfer Made to Co Treas.) — (1382.10 ~~99.00~~ X4-a1 ✓

Part II: REMITTANCES MADE TO THE COUNTY TREASURER

DESCRIPTION	AMOUNT	RECEIPT NO.
Total Collections for the Month (See Schedule of Receipts & Deposits)	$ ~~28,516.75~~ 28,566.75 ✓	B1
Add: Interest Earned and Paid to County Treasurer	$ -	
Add: Previous Month's Bond Overtransfer ( )	1238.10 ~~$0.00~~	
Add: HCSO Monthly "D" Collections Report	216.00 ~~$0.00~~ X9 ✓	
	30,020.85	
	$ ~~28,516.75~~	

PREPARED BY: L. Leal DATE PREPARED: 1/7/2013

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

JUSTICE OF THE PEACE — 1/7/2013 DATE

RECEIVED
JAN 11 2013
HIDALGO COUNTY
AUDITOR'S OFFICE

AUDITED BY: THE HIDALGO COUNTY AUDITOR'S OFFICE
DATE: 1.25.13 1/20/13

THIS REPORT IS DUE IN THE OFFICE OF THE COUNTY AUDITOR BEFORE THE FIFTH (5th) WORKING DAY OF THE FOLLOWING MONTH (LGC § 114.001).
COUNTY AUDITOR'S FORM: RE-JP-004 REVISED: 2/2010

X2

JUSTICE OF THE PEACE
MONTHLY FINES AND FEES COLLECTED
FOR THE MONTH OF: December-12

Judge: Homero A. Jasso
Precinct No. 4 Place No. 2

PBC

City: EDINBURG, TX
Hidalgo County, Texas

Part III: SUMMARY OF COLLECTIONS PAYABLE TO THE COUNTY TREASURER

Name of Fine, Fee, Court Cost	# Issued/ Filed	Statute Reference	Detail of Amt Collected	GL Acct No.	Amt. Collected
FINES:					11476.93
County Fines (Local Fine)		LGC 113.004, PC 12.23		1200-351-10-068-000-0-000	$ ~~11,803.65~~
Texas Parks & Wildlife 85% Fine (State Fine)		TPWC 12.107		1100-207-20-000-012-0-000	561.00 ~~306.00~~
No Safety Belt 50% Fine (State Fine)		TRC 545.412, 545.413		1100-207-20-000-028-0-000	112.07 ~~87.00~~
Gross Weight 50% Fine (State Fine)		TRC Sec 621.506(g)		1100-207-20-000-013-0-000	-
School District 50% Fines		Educ. Code § 25.093 (d) 1 (A)		1100-207-30-000-011-0-000	-
LOCAL COURT COSTS AND FEES:					
Courthouse Security Adm. Fee($3)		C.C.P. Art. 102.017 (b)		1241-341-10-060-001-0-000	351.60 ~~345.23~~
Courthouse Security Fund JP ($1)		C.C.P. Art. 102.017		1245-341-10-068-000-0-000	87.09 ~~85.42~~
Justice Court Technology Fund ($4)		C.C.P. Art. 102.0173		1242-341-10-060-000-0-000	431.80 ~~426.29~~
Time Payment - @40% OF $25.00 ($10.00)		LGC 133.103 (d)		1100-341-10-060-001-0-000	40.00 -
Time Payment - @ 10% of $25.00 ($2.50)		LGC 133.103 (c)		1100-341-10-060-002-0-000	10.00 -
Administrative Local Transaction Fee ($2)		C.C.P. Art. 102.072		1100-341-10-060-003-0-000	270.60 ~~252.35~~
Motor Vehicle Adm. Fee ($10-$20) (Dismissal For Ins. Exp. DL; Exp Insp.Cert, Exp Mv Reg.)		TRC Sec 548.605, 521.026,502.407		1100-341-10-060-004-0-000	70.00
Special Fees			723.90	1100-341-10-068-000-0-000	723.90 ~~723.50~~
Deferred Disposition		C.C.P. Art. 45.051	~~723.50~~		
Administrative Fee - "Drivers Safety Course" ($10)		C.C.P. Art. 45.0511(f)	-		
Support of Judiciary Fund ($.60)		LGC 133.105		1100-341-10-060-009-0-000	52.25 ~~51.25~~
Traffic Fee ($3)		T.R.C. 542.403		1100-341-10-068-000-0-000	210.95 ~~208.92~~
Child Safety ($20-$25)		C.C.P. Art. 102.014		1100-341-10-060-011-0-000	-
STATE COURT COSTS AND FEES:					
Criminal Justice Planning Fund C.C.P. ($5)		C.C.P. Art. 102.051		1100-207-20-000-003-0-000	5.00
State General Revenue Fund ($2.50)		C.C.P. Art. 102.015		1100-207-20-000-010-0-000	2.50
Law Enforcement Education Fund (____$1, ____$1.50, ____$3.50)		Govt. Code Sec. 415.082		1100-207-20-000-011-0-000	3.50
Operators and Chauffeurs License Fund ($75)		T.R.C. 601.192		1100-207-20-000-031-0-000	-
Time Payment - @50% OF $25.00 ($12.50)		LGC 133.103 (b)		1100-207-20-000-005-0-000	50.00 -
Juvenile Crime and Delinquency Fund (____$.25, ____$.50)		C.C.P. Art. 102.075(m)		1100-207-20-000-007-0-000	8.08
Comprehensive Rehabilitation Fund ($5)		C.C.P. Art. 102.082		1100-207-20-000-008-0-000	-
Fugitive Apprehension Fund ($5)		C.C.P. Art. 102.019 (a) 2		1100-207-20-000-009-0-000	95.80
Consolidated Court Costs Fund ($17)		CCP 102.075 (a) 3/ LGC 133.102		1100-207-20-000-015-0-000	4247.30 ~~4,162.36~~
Compensation Victims Of Crime Fund (____$3, ____$5, ____$15, ____$35)		C.C.P. Art. 56.55 (2) & (3)		1100-207-20-000-017-0-000	302.38
Judicial & Court Personnel Training Fund (____$1, ____$2)		Govt. Code Sec. 56.001 (b)		1100-207-20-000-027-0-000	36.31
Correctional Managment Institute of Texas Fund ($.50)		CCP Art. 102.075		1100-207-20-000-029-0-000	6.58
Indigent legal Services Fee-JP ($6)	14	Govt. Code Sec. 101.141 (2)(B)		1100-207-20-000-004-0-000	84.00
State Traffic Fee- Subtitle C ($30)		TRC Sec 542.4031		1100-207-20-000-035-0-000	1894.91 ~~1,904.57~~
Jury Service Fee ($4)		C.C.P. Art. 102.0045		1100-207-20-000-053-0-000	352.19 ~~343.70~~
Support of Judiciary Fund ($5.40)		LGC 133.105		1100-207-20-000-054-0-000	420.77 ~~413.07~~
Birth Certificate Fee ($1.80)		HSC 191.022(f)		1100-207-20-000-039-0-000	-
Defensive Driving Record Fee ($12)		C.C.P. Art. 45.0511(c-1)		1100-207-20-000-057-0-000	-
Indigent Defense Representation Fund ($2)		LGC 133.107/ GC 102.023		1100-207-20-000-059-0-000	124.64 ~~122.64~~
Moving Violation Fee ($0.10)		C.C.P. Art. 102.022/GC		1100-207-20-000-061-0-000	3.02 ~~2.72~~
Safety Seat Violation Fee ($0.15)		TC 545.412 (b-1)		1100-207-20-000-062-0-000	0 ~~0.15~~
ARREST /WARRANT FEES: STATE		C.C.P. Art. 102.011			
D.P.S. (____$3, ____$5, ____$35, ____$50)				1100-207-20-000-019-0-000	538.00 ~~632.44~~
T.A.B.C. (____$3, ____$5, ____$35, ____$50)				1100-207-20-000-020-0-000	7.14
P.K.W.L. (____$3, ____$5, ____$35, ____$50)				1100-207-20-000-021-0-000	20.00 ~~45.00~~
ARREST /WARRANT/SERVICE FEES: COUNTY		LGC 118.131			
Sheriff Fees:				1100-342-10-060-001-0-000	145.79 ~~140.79~~
Constable Fees:					
Precinct #1				1100-342-10-291-000-0-000	-
Precinct #2				1100-342-10-292-000-0-000	-
Precinct #3				1100-342-10-293-000-0-000	-
Precinct #4				1100-342-10-294-000-0-000	5320.59 ~~5,262.51~~
Precinct #5				1100-342-10-295-000-0-000	-
District Attorney Fees				1100-341-10-060-007-0-000	-
Tax Assessor Fraud Investigators				1100-342-10-060-002-0-000	-
School District Arrest Fee				1100-342-10-060-003-0-000	5.00
Fire Marshal Fee				1100-342-20-060-001-0-000	-
Due to Others					
Warrant Fees Due to Other Law Enforcement Agencies		C.C.P. Art. 102.011 (a) 2 (A)		1100-207-30-000-003-0-000	-
Refund - Overpayments				1100-202-00-000-014-0-000	76.00 -
Due to Others				1100-202-00-000-014-0-000	-
Restitution				1100-202-00-000-014-0-000	-
Justice Fees (Local Fees)				1100-341-10-060-001-0-000	476.90
Small Claims Court Filing Fee ($25)		LGC 118.121/118.122	25.00		
Justice Court Filing Fee ($25)		LGC 118.121/118.122	325.00		
Forcible Entry and Detainer Court Filing Fee ($25)		LGC 118.121/118.122	-		
Transcript Fees ($10)		LGC 118.121/118.123 (b)	-		
Abstract Fees ($5)		LGC 118.121/118.123 (c)	90.00		
Writ Filing Fee ($5)		LGC 118.121/118.123 (d)	35.00		
Issuing other Document ($1 1st pg, .25 for each addt'l pg)		LGC 118.121/118.123 (e)	1.90		
Certified Copies of Court Papers ($2 1st pg, .25 for each addt'l pg)		LGC 118.121	-		
Probable Cause Tow Hearing Fee ($20)		LGC 11.141(a)4	-		
Birth Certificates ($22 each)		HSC 191.0045 (3)(d)		1100-341-10-060-001-0-000	-
Death Certificates ($20 each, each addt'l $3)		HSC 191.0045 (3)(d)		1100-341-10-060-001-0-000	-
Preservation of Vital Statistics Fee ($1 each)		HSC Sec 191.0045 (h)		1100-341-10-060-008-0-000	-
Jury Fees (Civil $5, Criminal $3)		Rules of Civil Proc., Rule 544/ CCP 102.004		1100-341-10-060-006-0-000	-
ADD: Interest Earned on Bank Account				1100-361-11-000-008-0-000	-
				TOTAL AMOUNT DUE TO THE COUNTY TREASURER:	$ ~~28,292.75~~ 28,638.75

COUNTY AUDITOR'S OFFICE
DATE: 1/2/13

THIS REPORT IS DUE IN THE OFFICE OF THE COUNTY AUDITOR BEFORE THE FIFTH (5TH) WORKING DAY OF THE FOLLOWING MONTH (LGC § 114.001)

Bond List for Pct 4 Pl 2 as of December 31, 2012:

2012

Receipt Date	Docket #	Bond Amount	
1/10/2012	JP12-01-019	$ 127.00	
10/2/2012	JP03-10-868	$ 379.00	
10/2/2012	JP03-10-867	$ 300.00	
10/18/2012	JP12-10-165	$ 133.10	
12/4/2012	JP07-11-1469	$ 276.00	
			$ 1,215.10
	TOTAL		**$ 1,215.10**

Exhibit B

JUSTICE OF THE PEACE HOMER JASSO
SCHEDUEL OF ADJUSTMENTS
FOR THE PERIOD ENDING DECEMBER 31, 2012

LTF needs to be assessed.

Receipt #	Docket #....	Offense Description.	Off.Date .	ABC	ARREST	CCC	CFF	CHS	CHSJP	CJP	CMIT	CO	COPY	CRF	CSS	CVCA	DD	DPS	FA	GR	IDF	JCD	JCPT	JCTF	JSF	LEMI	LEOA	LEOCE	LTF	MVF	SJFC	SJFS	SO	STF	TFC	TP	TPW	TPWF	WF	FPREC42	WFSO	Total
0021076J42	T96-1-983	NO DRIVER'S LICENSE	2/17/1996							5		45.25				15		5		2.5				1			0.5	1	2														77.25
0021096J42	T99-4711J42	NO SAFETY BELT	9/10/1999			17		3				52				15		5	5			0.25	2													3					50		152.25
0021068J42	JP05-07-489	SPEEDING (EXCEED PRI	7/3/2005									61																														61
0021097J42	JP05-09-117	SPEEDING (EXCEED PRI	8/21/2005									106																															106
0021091642	JP12-10-013	FAIL TO CONTROL SPEE	9/26/2012									25																															25
0021046J42	JP12-11-068	FAIL TO CONTROL SPEE	10/29/2012			0.04						100	0.9								0.01				0.01																	101

TFC needs to be assessed and fine cannot exceed $50.

Receipt #	Docket #....	Offense Description.	Off.Date .	ABC	ARREST	CCC	CFF	CHS	CHSJP	CJP	CMIT	CO	COPY	CRF	CSS	CVCA	DD	DPS	FA	GR	IDF	JCD	JCPT	JCTF	JSF	LEMI	LEOA	LEOCE	LTF	MVF	SJFC	SJFS	SO	STF	TFC	TP	TPW	TPWF	WF	FPREC42	WFSO	Total
0021097J42	T98-0776J42	NO SAFETY BELT	11/11/1998			17		3				54				15		5	5			0.25	1							2												50		152.25

TFC needs to be assessed and fine needs to be split 50% CO and 50% CRF.

Receipt #	Docket #....	Offense Description.	Off.Date .	ABC	ARREST	CCC	CFF	CHS	CHSJP	CJP	CMIT	CO	COPY	CRF	CSS	CVCA	DD	DPS	FA	GR	IDF	JCD	JCPT	JCTF	JSF	LEMI	LEOA	LEOCE	LTF	MVF	SJFC	SJFS	SO	STF	TFC	TP	TPW	TPWF	WF	FPREC42	WFSO	Total
0021087J42	T99-3918J42	ALLOW CHILD TO RIDE	7/8/1999			17		3				0.75				15		5	5			0.25	2							2												50		100

LTF needs to be assessed. Also, ARREST fee code should not have been assessed. To which Law Enforcement Agency does it belong to?

Receipt #	Docket #....	Offense Description.	Off.Date .	ABC	ARREST	CCC	CFF	CHS	CHSJP	CJP	CMIT	CO	COPY	CRF	CSS	CVCA	DD	DPS	FA	GR	IDF	JCD	JCPT	JCTF	JSF	LEMI	LEOA	LEOCE	LTF	MVF	SJFC	SJFS	SO	STF	TFC	TP	TPW	TPWF	WF	FPREC42	WFSO	Total
0020995J42	T99-5018J42	NO DRIVER'S LICENSE	10/21/1999		5	17		3				30				15		5				0.25	2																			77.25

Fine cannot exceed $50. JCTF needs to be assessed. Is judgement date correct? If correct, Time Payment should not have been assessed.

Receipt #	Docket #....	Offense Description.	Off.Date .	ABC	ARREST	CCC	CFF	CHS	CHSJP	CJP	CMIT	CO	COPY	CRF	CSS	CVCA	DD	DPS	FA	GR	IDF	JCD	JCPT	JCTF	JSF	LEMI	LEOA	LEOCE	LTF	MVF	SJFC	SJFS	SO	STF	TFC	TP	TPW	TPWF	WF	FPREC42	WFSO	Total
0021103J42	JP01-09-886	NO SAFETY BELT	9/18/2001			17		3			0.5	104				15		5	5			0.5	2							2						3	25				50		232

JCTF needs to be assessed.

Receipt #	Docket #....	Offense Description.	Off.Date .	ABC	ARREST	CCC	CFF	CHS	CHSJP	CJP	CMIT	CO	COPY	CRF	CSS	CVCA	DD	DPS	FA	GR	IDF	JCD	JCPT	JCTF	JSF	LEMI	LEOA	LEOCE	LTF	MVF	SJFC	SJFS	SO	STF	TFC	TP	TPW	TPWF	WF	FPREC42	WFSO	Total
0020981J42	JP01-10-188	OPERATE UNREGISTERED	9/5/2001			17		3			0.5	150				15		5	5			0.5	2							2														200
0020980J42	JP01-10-189	OVER 34,0000 LBS TAN	9/5/2001			17		3			0.5	150				15		5	5			0.5	2							2														200

TFC should not have been assessed.

Receipt #	Docket #....	Offense Description.	Off.Date .	ABC	ARREST	CCC	CFF	CHS	CHSJP	CJP	CMIT	CO	COPY	CRF	CSS	CVCA	DD	DPS	FA	GR	IDF	JCD	JCPT	JCTF	JSF	LEMI	LEOA	LEOCE	LTF	MVF	SJFC	SJFS	SO	STF	TFC	TP	TPW	TPWF	WF	FPREC42	WFSO	Total
0020944J42	JP02-07-005	EXPIRED LICENSE PLAT	6/20/2002			17		3			0.5	153				15		5				0.5	2	4						2				5		3					50		260

Warrant Fee cannot exceed $50.

Receipt #	Docket #....	Offense Description.	Off.Date .	ABC	ARREST	CCC	CFF	CHS	CHSJP	CJP	CMIT	CO	COPY	CRF	CSS	CVCA	DD	DPS	FA	GR	IDF	JCD	JCPT	JCTF	JSF	LEMI	LEOA	LEOCE	LTF	MVF	SJFC	SJFS	SO	STF	TFC	TP	TPW	TPWF	WF	FPREC42	WFSO	Total
0021019J42	JP05-11-423	NO LIABILITY INSURAN	11/4/2005			19.23		1.45										2.4						1.92	1.92				0.97												72.11		100

STF and TFC should not have been assessed. WF fee code should not have been assessed. To which Law Enforcement Agency does it belong to?

Receipt #	Docket #....	Offense Description.	Off.Date .	ABC	ARREST	CCC	CFF	CHS	CHSJP	CJP	CMIT	CO	COPY	CRF	CSS	CVCA	DD	DPS	FA	GR	IDF	JCD	JCPT	JCTF	JSF	LEMI	LEOA	LEOCE	LTF	MVF	SJFC	SJFS	SO	STF	TFC	TP	TPW	TPWF	WF	FPREC42	WFSO	Total
0021071J42	JP07-02-1042	FICTITIOUS IDENTIFIC	2/3/2007	5		40		3	1			204												4	4				2		0.6	3.4		30	3				50		350

Fine needs to be split 85% TPW and 15% CO.

Receipt #	Docket #....	Offense Description.	Off.Date .	ABC	ARREST	CCC	CFF	CHS	CHSJP	CJP	CMIT	CO	COPY	CRF	CSS	CVCA	DD	DPS	FA	GR	IDF	JCD	JCPT	JCTF	JSF	LEMI	LEOA	LEOCE	LTF	MVF	SJFC	SJFS	SO	STF	TFC	TP	TPW	TPWF	WF	FPREC42	WFSO	Total
0020938J42	JP06-09-358	OVER BAG LIMIT/MOURN	9/3/2006			40		3	1			120.55												4	4				2		0.6	3.4						5	116.45	50	350
0020958J42	JP09-09-276	HUNTING NOT IN OPEN	9/12/2009			40		3	1			120.55									2			4	4				2		0.6	5.4						5	116.45	50	354
0020957J42	JP09-09-277A	OVER BAG LIMIT/MOURN	9/12/2009			40		3	1			112.9									2			4	4				2		0.6	5.4						5	73.8	50	303

MVF needs to be assessed.

Receipt #	Docket #....	Offense Description.	Off.Date .	ABC	ARREST	CCC	CFF	CHS	CHSJP	CJP	CMIT	CO	COPY	CRF	CSS	CVCA	DD	DPS	FA	GR	IDF	JCD	JCPT	JCTF	JSF	LEMI	LEOA	LEOCE	LTF	MVF	SJFC	SJFS	SO	STF	TFC	TP	TPW	TPWF	WF	FPREC42	WFSO	Total
0020921J42	JP10-01-683	NO SAFETY BELT	1/15/2010			40		3	1			50						5			2			4	4				2		0.6	5.4		30	3				50		200
0020960J42	JP12-10-054	UNSAFE START FROM PA	9/10/2012			40		3	1			100						5			2			4	4				2		0.6	5.4		30	3							200
0021059J42	JP12-12-133	DISOBEYED TRAFFIC LI	11/30/2012			40		3	1								49				2			4	4				2		0.6	5.4	S	30	3							149

CSS should not have been assessed.

Receipt #	Docket #....	Offense Description.	Off.Date .	ABC	ARREST	CCC	CFF	CHS	CHSJP	CJP	CMIT	CO	COPY	CRF	CSS	CVCA	DD	DPS	FA	GR	IDF	JCD	JCPT	JCTF	JSF	LEMI	LEOA	LEOCE	LTF	MVF	SJFC	SJFS	SO	STF	TFC	TP	TPW	TPWF	WF	FPREC42	WFSO	Total
0021086J42	JP12-12-108	ALLOW CHILD TO RIDE	11/24/2012			40		3	1			12.5	12.5	0.15				5			2			4	4				2	0.1	0.6	5.4		30	3							125.25

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

December 3, 2012

The Honorable Espiridion Jackson
Hidalgo County Justice of the Peace Pct. 5, Pl. 1
708 E. Edinburg Ave, Suite B
Elsa, Texas 78543

Re: Review of *Monthly Fines and Fees Report* and Supporting Documentation
For the month of October 2012

Dear Judge Jackson:

We conducted a limited scope review of the *Monthly Fines and Fees Report* and supporting documentation for the month of October 2012 pursuant to Local Government Code §115.002 (a), §115.002 (b), and Code of Criminal Procedure Article 103.011. The objective of the review was to determine if fines, fees, and court costs collected were properly accounted and reported.

Scope:
The scope of our review was limited to collections reported by your office on the *Monthly Fines and Fees Report* for the month of October 2012. 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 fines, fees, and court cost statutes and schedules. The following procedures were also performed:

- Reviewed receipts issued to determine if fines, fees, and court costs were allocated and reported in the proper amounts.
- Verified receipts issued followed a sequential order.
- Verified that procedures for voided receipts were properly followed.
- Reviewed *Cashier's Daily Close-Out Reports* and County Treasurer receipts to determine if fees collected were properly accounted and deposited with the County Treasurer on a daily basis.
- Verified that the collections per the *Monthly Fines and Fees Report* agreed to total receipts issued and the deposits made with the County Treasurer.
- Reviewed the submittal dates of the *Monthly Fines and Fees Report* to the County Auditor's Office to determine if the reports were received within five days after the last day of each month.
- Reviewed receipts, Close-Out reports, and *Monthly Fines and Fees Report* to verify proper completion.

Conclusion:
Total collections for the month of October 2012 were $34,141.61. Based on the results of our review, we have concluded that fines, fees, and court costs were generally properly accounted and reported; however, the

system of internal controls for the accounting and reporting of fines, fees, and court costs require improvement as noted in the following observations.

Observation No. 1:
We reviewed all receipts for the month in review to determine whether fines, fees, and court costs collected were properly allocated and reported.

The results of our review revealed that 12 receipts contained errors in the allocation of fees, fines, and court costs. The Justice of the Peace staff was made aware of the necessary revisions and corrections were made prior to submitting the final *Monthly Fines and Fees Report* to Commissioners Court for approval (see Exhibits A).

There are numerous statutes that require Justices of the Peace to charge various fines, fees, and court costs for certain services and offenses. Fines, fees, and court costs must be allocated pursuant to State statutes and/or Commissioners Court approval.

Formal monitoring procedures have not been implemented to ensure that fines, fees, and court costs are properly allocated and reported. The County may be held liable to the State for failure to properly allocate and report fines, fees, and court costs.

Recommendation:
Management should develop and implement formal monitoring procedures to ensure that fines, fees, and court costs are properly allocated and reported. At a minimum, the following procedures should be implemented:

- Staff should be provided with adequate training regarding the proper allocation of fines, fees, and court costs.
- Staff should review the allocation of fines, fees, and court costs before the official County receipt is issued.
- Access for setting up offense codes with the proper fines, fees, and court costs in *AbleTerm* should be limited to staff with adequate knowledge of the applicable allocation.
- Staff should ensure that the proper fines, fees, and court costs allocation, offense date, and judgment date are entered when a case is setup in *AbleTerm*.

Observation No. 2:
We noted during our review that the *Monthly Fines & Fees Report* was not submitted to the County Auditor's Office in a timely manner. The October 2012 *Monthly Fines & Fees Report* was submitted 5 days after the fifth workday following the end of the month.

Local Government Code § 114.001 (b) states, "A monthly report must be filed within five days after the last day of each month." Timely submittal of the *Monthly Fines & Fees Report* helps ensure the proper accounting and accurate projection of county revenues.

Formal monitoring procedures have not been developed and implemented to ensure the *Monthly Fines & Fees Report* is submitted in a timely manner. This may result in the improper accounting and inaccurate projection of County revenues.

Recommendation:
Management should develop and implement formal monitoring procedures to ensure the *Monthly Fines & Fees Report* is submitted in a timely manner.

Please provide written management response to the observations noted above by December 21, 2012.

If you should have any questions or would like to schedule a meeting to discuss the above noted observations, please do not hesitate to contact Marissa Castillo, Internal Auditor I, at 318-2511 ext. 4650, Yvonne Torres, Revenue Audit Supervisor, at ext. 4642, Arcy B. Duran, CPA, Director of Audit, at ext. 4645 or me, at ext. 4604.

Respectfully,

Ray Eufracio, CPA
County Auditor

Enclosure: Copies of *Monthly Fines and Fees Report* and Monthly Adjustments

Cc: Mr. Valde Guerra, Commissioners Court Executive Officer

JUSTICE OF THE PEACE
MONTHLY FINES AND FEES COLLECTED
FOR THE MONTH OF: October-12

Judge: ESPIRIDION "SPEEDY" JACKSON PBC
Precinct No. 5 Place No. 1

City: ELSA, TX
Hidalgo County, Texas

Part I: RECAP OF AMOUNT PAYABLE TO THE COUNTY TREASURER

TOTAL CASH COLLECTED (Receipt #s) 73059J51 ~~73033J51~~ THRU 73272J51 — $ 34141.61 ~~34,076.46~~ X10 ✓
(Control #s) 2378011 ~~2379029~~ THRU 2379249
Sheriff's "D" Report (Receipt #s) _____ THRU _____
(Control #s) _____ THRU _____

LESS: DUE AS REFUNDS — $ _____
Overpayment _____

COST ON DEPOSIT — 334.00 ~~67.00~~ X7 ✓

ADD: COST ON DEPOSIT LIQUIDATED — 1167.00 X7 ✓

AMOUNT OWED TO COUNTY (Should Match Amt in Part III) — $ 33974.61 ~~33,909.46~~ X3, X11 ✓

Less: Total amount of remittances to County Treasurer (From Part II) — $ 34141.61 ~~33,773.46~~
Total funds due to County Treasurer (Overtransfer Made to Co Treas.) — (167.00) ~~136.00~~ X4-a ✓

Part II: REMITTANCES MADE TO THE COUNTY TREASURER

DESCRIPTION	AMOUNT	RECEIPT NO.
Total Collections for the Month (See Schedule of Receipts & Deposits)	~~$34076.36~~ ~~33,773.46~~ B1 ✓	
Add: Previous Month's Bond Overtransfer		
Add: HCSO Monthly "D" Collections Report	165.25 ~~$0.00~~ X9 ✓	
	34141.61	
	$ ~~33,773.46~~	

PREPARED BY: Y. Ybarra DATE: 11/15/12

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

JUSTICE OF THE PEACE — 11/15/12 DATE

RECEIVED
NOV 20 2012
HIDALGO COUNTY AUDITOR'S OFFICE

THIS REPORT MUST BE IN THE OFFICE OF THE COUNTY AUDITOR BEFORE THE FIFTH (5TH) WORKING DAY OF THE FOLLOWING MONTH (LGC § 114.001).
COUNTY AUDITOR'S FORM: JP-004 AUDITED BY: THE HIDALGO COUNTY AUDITOR'S OFFICE REVISED: 2/10
DATE: 12.1.12 V8 1/1/18

X2

JUSTICE OF THE PEACE
MONTHLY FINES AND FEES COLLECTED
FOR THE MONTH OF: October-12

Judge: ESPIRIDION "SPEEDY" JACKSON — City: ELSA, TEXAS
Precinct No. 5 Place No. 1 — Hidalgo County, Texas

PBC

Part III: SUMMARY OF COLLECTIONS PAYABLE TO THE COUNTY TREASURER — PAGE 2 OF 2

Name of Fine, Fee, Court Cost	# Issued/ Filed	Statute Reference	Detail of Amt Collected	GL Acct No.	Amt. Collected
FINES:					11414.53
County Fines (Local Fine)		LGC 113.004, PC 12.23		1200-351-10-069-000-0-000	$ 41348.53
Texas Parks & Wildlife 85% Fine (State Fine)		TPWC 12.107		1100-207-20-000-012-0-000	617.10
No Safety Belt 50% Fine (State Fine)		TRC 545.412, 545.413		1100-207-20-000-028-0-000	209.60 325.00
Gross Weight 50% Fine (State Fine)		TRC Sec 621.506(g)		1100-207-20-000-013-0-000	-
School District 50% Fines		Educ. Code § 25.093 (d) 1 (A)		1100-207-20-000-012-0-000	-
LOCAL COURT COSTS AND FEES:					
Courthouse Security Adm. Fee($3)		C.C.P. Art. 102.017 (b)		1241-341-10-060-001-0-000	599.60 599.60
Courthouse Security Fund JP ($1)		C.C.P. Art. 102.017		1245-341-10-069-000-0-000	155.86
Justice Court Technology Fund ($4)		C.C.P. Art. 102.0173		1242-341-10-060-000-0-000	723.52 723.52
Time Payment - @40% OF $25.00 ($10.00)		LGC 133.103 (d)		1100-341-10-060-001-0-000	164.51 204.51
Time Payment - @ 10% of $25.00 ($2.50)		LGC 133.103 (d)		1100-341-10-060-002-0-000	41.13 51.13
Administrative Local Transaction Fee ($2)		C.C.P. Art. 102.072		1100-341-10-060-003-0-000	479.75 477.75
Motor Vehicle Adm. Fee ($10-$20)		TRC Sec 548.605, 521.026,502.40		1100-341-10-060-004-0-000	50.00
Special Fees				1100-341-10-069-000-0-000	675.10
Deferred Disposition		C.C.P. Art. 45.051	655.10		
Administrative Fee - "Drivers Safety Course" ($10)		C.C.P. Art. 45.051(10)	20.00		
Support of Judiciary Fund ($.60)		LGC 133.105		1100-341-10-060-009-0-000	94.10 04.09
Traffic Fee ($3)		T.R.C. 542.403		1100-341-10-069-000-0-000	387.1-2 387.61
Child Safety ($20-$25)		C.C.P. Art. 102.014		1100-341-10-060-011-0-000	-
STATE COURT COSTS AND FEES:					
Criminal Justice Planning Fund C.C.P. ($5)		C.C.P. Art. 102.051		1100-207-20-000-003-0-000	15.00
Breath Alcohol Testing Fund ($30)		C.C.P. Art. 102.016		1100-207-20-000-006-0-000	-
State General Revenue Fund ($2.50)		C.C.P. Art. 102.015		1100-207-20-000-010-0-000	7.50
Law Enforcement Education Fund (____$1, ____$1.50, ____$3.50)		Govt. Code Sec. 415.002		1100-207-20-000-011-0-000	4.50
Operators and Chauffeurs License Fund ($75)		T.R.C. 601.192		1100-207-20-000-031-0-000	75.00
Time Payment - @ 50% OF $25.00 ($12.50)		LGC 133.103 (b)		1100-207-20-000-005-0-000	255.64 255.64
Juvenile Crime and Delinquency Fund (____$ 25, ____$.50)		C.C.P. Art. 102.075(m)		1100-207-20-000-007-0-000	9.75
Comprehensive Rehabilitation Fund ($5)		C.C.P. Art. 102.082		1100-207-20-000-008-0-000	5.00
Fugitive Apprehension Fund ($5)		C.C.P. Art. 102.019 (a) 2		1100-207-20-000-009-0-000	145.00
Consolidated Court Costs Fund ($17)		CCP 102.075 (a) 3/ LGC 133.102		1100-207-20-000-015-0-000	7327.74 2327.74
Compensation Victims Of Crime Fund (____$3, ____$5, ____$15, ____$35)	&	C.C.P. Art. 56.55 (2) & (3)		1100-207-20-000-017-0-000	480.00
Judicial & Court Personnel Training Fund (____$1, ____$2)		Govt. Code Sec. 56.001 (b)		1100-207-20-000-027-0-000	56.00
Correctional Managment Institute of Texas Fund ($.50)	10	CCP Art. 102.0175		1100-207-20-000-029-0-000	5.00
Indigent legal Services Fee-JP ($2)	2	Govt. Code Sec. 101.141 (2)(B)		1100-207-20-000-004-0-000	60.00
State Traffic Fee- Subtitle C ($30)		TRC Sec 542.4031		1100-207-20-000-035-0-000	32.154 3,215.93
Jury Service Fee ($4)		C.C.P Art. 102.0045		1100-207-20-000-053-0-000	635.47 635.48
Support of Judiciary Fund ($5.40)	&	LGC 133.105		1100-207-20-000-054-0-000	757.56 757.56
Birth Certificate Fee ($1.80)	1	HSC 191.022(f)		1100-207-20-000-039-0-000	1.80
Defensive Driving Record Fee ($12)		C.C.P. Art 45.0511 (c-1)		1100-207-20-000-057-0-000	-
Indigent Defense Representation Fund ($2)		LCG 133.107/ GC 102.023		1100-204-20-000-059-0-000	224.21
Moving Violation Fee ($0.10)		C.C.P. Art. 102.022/GC		1100-207-20-000-061-0-000	5.17
Safety Seat Violation Fee ($0.15)		TC 545.412 (b-1)		1100-207-20-000-062-0-000	0 0.12
ARREST /WARRANT FEES: STATE		C.C.P. Art. 102.011			
D.P.S. (_____$3, _____$5, _____$35, _____$50)				1100-207-20-000-019-0-000	830.95 830.95
T.A.B.C. (_____$3, _____$5, _____$35, _____$50)				1100-207-20-000-020-0-000	-
P.K.W.L. (_____$3, _____$5, _____$35, _____$50)				1100-207-20-000-021-0-000	62.70
ARREST /WARRANT/SERVICE FEES: COUNTY		LGC 118.131			
Sheriff Fees:				1100-342-10-060-001-0-000	45.00
Constable Fees:					
Precinct #1				1100-342-10-291-000-0-000	45.71
Precinct #2				1100-342-10-292-000-0-000	-
Precinct #3				1100-342-10-293-000-0-000	-
Precinct #4				1100-342-10-294-000-0-000	-
Precinct #5				1100-342-10-295-000-0-000	3,558.73
District Attorney Fees				1100-341-10-060-007-0-000	-
Tax Assessor Fraud Investigators				1100-342-10-060-002-0-000	-
School District Arrest Fee				1100-342-10-060-003-0-000	-
Fire Marshal Fee				1100-342-20-060-001-0-000	-
Due to Others					
Warrant Fees/Out of County Service Fees DID: Law Enforcement Agencies		C.C.P. Art. 102.011 (a) 2 (A)		1100-207-30-000-003-0-000	-
Refund - Overpayments				1100-202-00-000-015-0-000	229.25 12.00
Due to Others				1100-202-00-000-015-0-000	-
Restitution				1100-202-00-000-015-0-000	-
Justice Fees (Local Fees)				1100-341-10-060-001-0-000	279.00
Small Claims Court Filing Fee ($25)		LGC 118.121/118.122	25.00		
Justice Court Filing Fee ($25)		LGC 118.121/118.122	225.00		
Forcible Entry and Detainer Court Filing Fee ($25)		LGC 118.121/118.122	-		
Transcript Fees ($10)		LGC 118.121/118.123 (b)	-		
Abstract Fees ($5)		LGC 118.121/118.123 (c)	15.00		
Writ Filing Fee ($5)		LGC 118.121/118.123 (d)	-		
Issuing other Document ($1 1st pg, .25 for each addit'l pg)		LGC 118.121/118.123 (e)	14.00		
Certified Copies of Court Papers ($2 1st pg, .25 for each addt'l pg)		LGC 118.121	-		
Probable Cause Tow Hearing Fee ($20)		LGC 101.141(a)4	-		
Birth Certificates ($22 each $9.20 local)		HSC 191.0045 (3)(D)		1100-341-10-060-001-0-000	20.20
Death Certificates ($20 each, each addt'l $3)		HSC 191.0045 (3)(D)		1100-341-10-060-001-0-000	52.00
Preservation of Vital Statistics Fee ($1 each)		HSC Sec 191.0045 (h) Rules of Civil Proc., Rule 5440 CC 102.004		1100-341-10-060-008-0-000	7.00
Jury Fees (Civil $5, Criminal $3)				1100-341-10-060-006-0-000	-
ADD: Interest Earned on Bank Account				1100-361-11-000-008-0-000	-
				TOTAL AMOUNT DUE TO THE COUNTY TREASURER:	$ 33,908.46

RECEIVED
NOV 20 2012
HIDALGO COUNTY AUDITOR'S OFFICE

THIS REPORT IS DUE IN THE OFFICE OF THE COUNTY AUDITOR BEFORE THE FIFTH (5TH) WORKING DAY OF THE FOLLOWING MONTH (LGC § 114.001). $33974.61

COUNTY AUDITOR'S FORM: RE-JP-004 REVISED: 2/10

JUSTICE OF THE PEACE ESPIRIDION JACKSON
SCHEDULE OF ADJUSTMENTS
FOR THE PERIOD ENDING OCTOBER 31, 2012

PMT shoud not be assessed.

Receipt #	Docket #....	Offense Description.	Off.Date	CCC	CHS	CHSJP	CIP	CMIT	CO	CONST1	CR	CRF	CSS	CVCA	DC	DPS	DTOREF	FA	GR	IDF	JCD	JCPT	JCTF	JSF	LEOSE	LTF	MVF	OCL	PMT	SJFC	SJFS	SO	STF	TFC	TP	CONST 5	Total
2073184JS1	DC-1243-B														20														1								21

Is judgment date correct? If correct, Time Payment should not have been assessed.

2073266JS1	95-38392	SPEEDING (EXCEED PRI	5/12/1995				5		34		5		15		5			2.5			1			1.5	2									3	25	$0	149
2073079JS1	00-55187-TR	NO SAFETY BELT	1/1/2000	17	3				50				15		5		5			0.25	2				2									3	25	$0	177.25
2073199JS1	EJ01-49404	DISORDERLY CONDUCT	3/31/2001	17	3				53				15				5			0.25	2				2						5				25		127.25
2073261JS1	04-75249-TR	SPEEDING (EXCEED PRI	2/17/2004	40	3				36						5							4			2							30	3	25	$0	198
2073249JS1	06-83651-TR	AIR SUSPENSION PRESS	12/15/2005	40	3				101						5							4	4		2				0.6	3.4		30	3	25	$0	271
2073260JS1	06-84530-TR	DISPLAY EXPIRED LICE	2/17/2006	40	3	1			66						5							4	4		2				0.6	3.4				25	$0	204
2073258JS1	06-87627-TR	NO LIABILITY INSURAN	7/4/2006	40	3	1			175						5							4	4		2				0.6	3.4				25	$0	313
2073259JS1	06-87626-TR	UNAPPROVED WINDOV	7/4/2006	40	3	1			53						5							4	4		2				0.6	3.4				25	$0	224
2073021JS1	07-88803-TR	NO DRIVER'S LICENSE	1/30/2007	40	3	1			66						5							4	4		2				0.6	3.4		30	3	25	$0	154
2073089JS1	07-90065-TR	NO SAFETY BELT	5/29/2007	40	3	1			50						5							4	4		2				0.6	3.4		30	3	25		171
2073011JS1	07-91590-TR	DISPLAY EXPIRED LICE	10/5/2007	22.23	1.67	0.55									2.78							2.23	2.22		2.23				0.33	1.88				13.88		50
2073272JS1	07-91590-TR	DISPLAY EXPIRED LICE	10/5/2007	17.77	1.33	0.45			66						2.22							1.77	1.78		1.77				0.27	1.52				11.12		106
2073063JS1	07-91955-TR	DISREGARD STOP SIGN	11/21/2007	40	3	1			53													4	4		2				0.6	3.4	5	30	3	25		174

DPS arrest fee can not exceed $5.

2073113JS1	95-38716	FAIL TO YIELD ROW (T	8/22/1995					5	100				15			55			2.5			1			1.5	2								3		$0	235
2073114JS1	95-38737	NO LIABILITY INSURAN	8/22/1995					5	175				15			55			2.5			1			1.5	2		75								$0	382

Due to type of offense, fine needs to be split 50% CRF and 50% CO.

2073154JS1	99-50507-TR	UNRESTRAINED CHILD I	2/10/1999	17	3				50				15			5		5			0.25	1				2									3		$0	151.25
2073190JS1	00-55276-TR	ALLOW CHILD (4-14) T	1/2/2000	17	3				50				15			5		5			0.25	2				2									3		$0	152.25

LTF needs to be assessed.

2073115JS1	98-49097-TR	SPEEDING (EXCEED PRI	9/5/1998	17	3				24.75				15			5		5			0.25	1													3		$5	109
2073053JS1	00-59629-TR	USE EQUIPMENT NOT A	11/24/2000	17	3				53				15			5		5			0.25	2													3			103.25

Due to type of offense, CRF should not have been assessed.

2073123JS1	02-65179-TR	NO SAFETY BELT	3/11/2002	17	3			0.5	25			25	15			5		5			0.5	2	4			2									3			107
2073150JS1	02-65850-TR	NO SAFETY BELT	4/17/2002	17	3			0.5	25			25	15			5		5			0.5	2	4			2									3			107
2073255JS1	03-70775-TR	NO SAFETY BELT	4/17/2003	17	3			0.5	25			25	15			5		5			0.5	2	4			2									3			107

Was reason for VOID entered into the Events of AbleTerm?

2073262JS1	03-73709-TR	SPEEDING (EXCEED PRI	11/13/2003	17	3			0.5	33				15			5		5			0.5	2	4			2									3	25	$0	195
2073262JS1	03-73709-TR	SPEEDING (EXCEED PRI	11/13/2003	-17	-3			-0.5	-33				-15			-5		-5			-0.5	-2	-4			-2									-3	-25	-$0	-195

CSS should not be assessed.

2073167JS1	11-103627-TR	ALLOW CHILD (4-14) T	5/1/2011	24.65	1.85	0.61							0.09			3.09			1.23				2.47	2.46		2.47	0.06			0.36	3.32		18.49	1.85			63

LTF was over collected by $2.

2073054JS1	00-59627-TR	NO LIABILITY INSURAN	11/24/2000	17	3				175				15			5		5			0.25	2				4												226.25

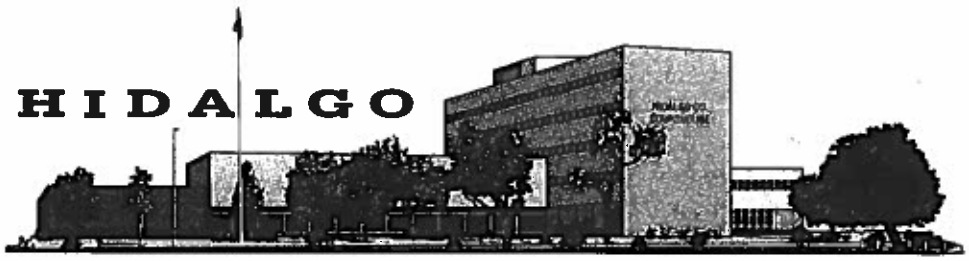
Was reason for REFUND entered into the EVENTS on AbleTerm?

2073042JS1	10-99518-TR	NO SAFETY BELT	2/24/2010						7.2								2																				9.2
2073212JS1	10-101901-TR	NO SAFETY BELT	12/4/2010	40	3	1			50							5	5		2				4	4		2	0.1		0.6	5.4		30	3			159.1
2073126JS1	12-106933-TR	SPEEDING (EXCEED PRI	5/24/2012	40	3	1			62.9	5							5		2				4	4		2	0.1		0.6	5.4		30	3			168

As of September 28, 2011, CSS should no longer be assessed.

2073204JS1	11-105354-TR	UNRESTRAINED CHILD (	11/17/2011	9.51	0.72	0.23							0.03			1.19			0.47				0.96	0.95		2.37	0.02		0.14	1.28		7.14	0.72	5.94		31.67

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

August 26, 2012

The Honorable Rosa Treviño
Hidalgo County Justice of the Peace Pct. 2, Pl. 2
300 W. Hall Acres, St. B
Pharr, Texas 78577

Ref: Review of *Monthly Fines and Fees Reports* and Supporting Documentation
For the month of July 2012

Dear Judge Treviño:

We have conducted a limited scope review of the *Monthly Fines and Fees Report* and supporting documentation for the month of July 2012 pursuant to Local Government Code §115.002(a), §115.002(b), and Code of Criminal Procedure Article 103.011. The objective of the review was to determine if fines, fees, and court costs collected were properly accounted and reported.

Scope:
The scope of our review was limited to collections reported by your office on the *Monthly Fines and Fees Report* for the month of July 2012. 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 fines, fees, and court cost statutes and schedules. The following procedures were also performed:

- Reviewed receipts issued to determine if fines, fees, and court costs were allocated and reported in the proper amounts.
- Verified receipts issued followed a sequential order.
- Verified that procedures for voided receipts were properly followed.
- Reviewed *Cashier's Daily Close-Out Reports* (Close-Out Report) and County Treasurer receipts to determine whether fees collected were properly accounted and deposited with the County Treasurer on a daily basis.
- Verified that the collections per the *Monthly Fines and Fees Report* agreed to total receipts issued and the deposits made with the County Treasurer.
- Reviewed the submittal dates of the *Monthly Fines and Fees Report* to the County Auditor's Office to determine if the reports were received within 5 days after the last day of each month.
- Reviewed receipts, Close-Out Reports, and *Monthly Fines and Fees Report* to verify proper completion.

HIDALGO COUNTY DISTRICT JUDGES

RICARDO P. RODRIGUEZ, JR. JUDGE, 92nd D.C. | RODOLFO DELGADO JUDGE, 93rd D.C. | J. R. "BOBBY" FLORES JUDGE, 139th D.C. | ROSE GUERRA REYNA JUDGE, 206th D.C. | JUAN R. PARTIDA JUDGE, 275th D.C. | MARIO E. RAMIREZ, JR. JUDGE, 332nd D.C. | NOE GONZALEZ JUDGE, 370th D.C. OVERSEER | LETICIA LOPEZ JUDGE, 398th D.C. | AIDA SALINAS FLORES JUDGE, 293rd D.C. | ISRAEL RAMON, JR. JUDGE, 430th D.C. | JESSE CONTRERAS JUDGE, 449th D.C.

Conclusion:
Total collections for the month of July 2012 were $128,574.39. Based on the results of our review, we have concluded that fines, fees, and court costs were generally properly accounted and reported; however, the system of internal controls for the accounting and reporting of fines, fees, and court costs require improvement as noted in the following observations.

Observation No. 1:
We reviewed all receipts for the months in review to determine whether fines, fees, and court costs collected were properly allocated and reported.

The results of our review revealed that 18 receipts contained errors in the allocation of fees, fines, and court costs. The Justice of the Peace staff was made aware of the necessary revisions and corrections were made prior to submitting the final *Monthly Fines and Fees Report* to Commissioners Court for approval (see Exhibit A).

There are numerous statutes that require Justices of the Peace to charge various fines, fees, and court costs for certain services and offenses. Fines, fees, and court costs must be allocated pursuant to State statutes and/or Commissioners Court approval.

Formal monitoring procedures have not been implemented to ensure that fines, fees, and court costs are properly allocated and reported. The County may be held liable to the State for failure to properly allocate and report fines, fees, and court costs.

Recommendation:
Management should develop and implement formal monitoring procedures to ensure that fines, fees, and court costs are properly allocated and reported. At a minimum, the following procedures should be implemented:

- Staff should be provided with training regarding the proper allocation of fines, fees, and court costs.
- Staff should review the allocation of fines, fees, and court costs before the official County receipt is issued.
- Access for setting up offense codes with the proper fines, fees, and court costs in *AbleTerm* should be limited to staff with adequate knowledge of the applicable allocation.
- Staff should ensure that the proper fines, fees, and court costs allocation, offense date, and judgment date are entered when a case is setup in *AbleTerm*.

Observation No. 2:
We noted during our review that procedures for processing mail receipts require improvement. Mail logs were not prepared on a daily basis.

The County Auditor's Office requires that mail be opened and listed on a mail log on the same day it is received. If this is not possible, mail must be kept in a locked safe in a secure area overnight and opened the following business day. An employee other than the cashier should verify that an official County receipt was issued for each mail-in payment. The employee conducting this verification must sign and date the mail log to document responsibility for the verification.

Formal monitoring procedures were not in place to ensure mail-in payments were properly processed. This may result in the loss or misuse of County funds.

Recommendation:
Management should develop and implement formal monitoring procedures to ensure that all mail-in payments are properly processed. At a minimum, procedures noted above should be implemented.

Please provide written management responses to the observations noted above by September 7, 2012. If you should have any questions or would like to schedule a meeting to discuss the above noted observations, please do not hesitate to contact Marissa Castillo, Internal Auditor I, at 318-2511 ext. 4650, Yvonne Torres, Revenue Audit Supervisor, at ext. 4642, Arcy B. Duran, CPA, Director of Audit, at ext. 4645 or me at ext. 4604.

Respectfully,

Ray Eufracio, CPA
County Auditor

Enclosure: Copies of *Monthly Fines and Fees Report* and Monthly Adjustments
Cc: Mr. Valde Guerra, Commissioners Court Executive Officer

JUSTICE OF THE PEACE
MONTHLY FINES AND FEES COLLECTED
FOR THE MONTH OF: July-12

Judge: ROSA E. TREVINO
Precinct No. 2 **Place No.** 2

PBC

City: PHARR, TX
Hidalgo County, Texas

Part I: RECAP OF AMOUNT PAYABLE TO THE COUNTY TREASURER

TOTAL CASH COLLECTED	(Receipts #s)	24407J22	THRU	25057J22	128574.39 ✓
	(Control #s)	2562461	THRU	2563105	$ ~~128,474.39~~ X10
Sheriff's "D" Report	(Receipt #s)		THRU		
	(Control #s)		THRU		

LESS: DUE AS REFUNDS — $ -
Overpayment

COST ON DEPOSIT — 961.40 X7 ✓

ADD: COST ON DEPOSIT LIQUIDATED — 961.40 X7 ✓

AMOUNT OWED TO COUNTY (Should Match Amt in Part III) — 128574.39 $ ~~128,474.39~~ X3, X11

Less: Total amount of remittances to County Treasurer (From Part II) — 128574.39 ✓ $ ~~128,474.39~~

Total funds due to County Treasurer (Overtransfer Made to Co Treas.) — (0.00) X4-a

Part II: REMITTANCES MADE TO THE COUNTY TREASURER

DESCRIPTION	AMOUNT	RECEIPT NO.
Total Collections for the Month (See Schedule of Receipts & Deposits)	$ 128,474.39 B1 ✓	
Add: Previous Month's Bond Overtransfer		
Add: HCSO Monthly "D" Collections Report	100.00 ~~$0.00~~ X9 ✓	
	128574.39	
	$ ~~128,474.39~~	

PREPARED BY: Rachel Buena DATE: 08/06/2012

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

JUSTICE OF THE PEACE DATE

RECEIVED
AUG - 8 2012
HIDALGO COUNTY AUDITOR'S OFFICE

THIS REPORT IS DUE IN THE OFFICE OF THE COUNTY AUDITOR BEFORE THE FIFTH (5TH) WORKING DAY OF THE FOLLOWING MONTH (LGC § 114.001).
COUNTY AUDITOR'S FORM: RE -JP-004 REVISED: 2/10

HIDALGO COUNTY AUDITOR'S OFFICE
APPROVED BY: [signature]
DATE: 8/28/12

9.24.12

X2

JUSTICE OF THE PEACE
MONTHLY FINES AND FEES COLLECTED
FOR THE MONTH OF: July-12

Judge: ROSA E. TREVINO
Precinct No. 2 Place No. 2

PBC

City: PHARR, TEXAS
Hidalgo County, Texas

Part III: SUMMARY OF COLLECTIONS PAYABLE TO THE COUNTY TREASURER

Name of Fine, Fee, Court Cost	# Issued/ Filed	Statute Reference	Detail of Amt Collected	GL Acct No.	Amt. Collected	
FINES:					73082.10	X1
County Fines (Local Fine)		LGC 113.004, PC 12.23		[illegible]	$ ~~73,089.75~~	M
Texas Parks & Wildlife 85% Fine (State Fine)		TPWC 12.107		1100-207-20-000-012-0-000	-	
No Safety Belt 50% Fine (State Fine)		TRC 545.412, 545.413		1100-207-20-000-028-0-000	274.85 ~~312.40~~	M
Gross Weight 50% Fine (State Fine)		TRC Sec 621.506(g)		1100-207-20-000-013-0-000	-	
School District 50% Fines		Educ. Code § 25.093 (d) 1 (A)		[illegible]	-	
LOCAL COURT COSTS AND FEES:						
Courthouse Security Adm. Fee($3)		C.C.P. Art. 102.017 (b)		1241-341-10-060-001-0-000	1427.01 ~~1,435.00~~	M X1
Courthouse Security Fund JP ($1)		C.C.P. Art. 102.017		[illegible]	469.66 ~~469.00~~	M X1
Justice Court Technology Fund ($4)		C.C.P. Art. 102.0173		1242-341-10-060-000-0-000	1902.66 ~~1,900.00~~	M X1
Time Payment - @40% OF $25.00 ($10.00)		LGC 133.103 (d)		1100-341-10-060-001-0-000	0 ~~40.00~~	M
Time Payment - @ 10% of $25.00 ($2.50)		LGC 133.103 (e)		1100-341-10-060-002-0-000	0 ~~10.00~~	M
Administrative Local Transaction Fee ($2)		C.C.P. Art. 102.072		1100-341-10-060-003-0-000	951.33 ~~950.00~~	M
Motor Vehicle Adm. Fee ($10-$20) (Intentional Fee for Rep. DL; Exp Insp.Cert; Rep Mv Reg.)		TRC Sec 548.605, 521.026,502.407		1100-341-10-060-004-0-000	120.00	M
Special Fees				[illegible]	529.29	M
Deferred Disposition		C.C.P. Art. 45.051	499.29	M		
Administrative Fee - "Drivers Safety Course" ($10)		C.C.P. Art. 45.0511(f)	30.00	M		
Support of Judiciary Fund ($.60)		LGC 133.105		1100-341-10-060-009-0-000	281.80 ~~281.40~~	M
Traffic Fee ($3)		T.R.C. 542.403		[illegible]	527.00 ~~531.00~~	M
Child Safety ($20-$25)		C.C.P. Art. 102.014		1100-341-10-060-011-0-000	-	
STATE COURT COSTS AND FEES:						
Criminal Justice Planning Fund C.C.P. ($5)		C.C.P. Art. 102.051		1100-207-20-000-003-0-000	-	
State General Revenue Fund ($2.50)		C.C.P. Art. 102.015		1100-207-20-000-010-0-000	-	
Law Enforcement Education Fund (____$1,____$1.50,____$3.50)		Govt. Code Sec. 415.082		1100-207-20-000-011-0-000	-	
Operators and Chauffeurs License Fund ($75)		T.R.C. 601.192		1100-207-20-000-031-0-000	-	
Time Payment - @50% OF $25.00 ($12.50)		LGC 133.103 (b)		1100-207-20-000-005-0-000	0 ~~50.00~~	M
Juvenile Crime and Delinquency Fund (____$.25, ____$.50)		C.C.P. Art. 102.075(m)		1100-207-20-000-007-0-000	3.00	M
Comprehensive Rehabilitation Fund ($5)		C.C.P. Art. 102.082		1100-207-20-000-008-0-000	-	
Fugitive Apprehension Fund ($5)		C.C.P. Art. 102.019 (a) 2		1100-207-20-000-009-0-000	30.00	M
Consolidated Court Costs Fund ($17)		CCP Art. 102.073 (a) 3/ LGC 133.102		1100-207-20-000-015-0-000	18888.47 ~~18,863.00~~	M
Compensation Victims Of Crime Fund (____$3, ____$5, ____$15, ____$35)		C.C.P. Art. 56.55 (2) & (3)		1100-207-20-000-017-0-000	90.00	M
Judicial & Court Personnel Training Fund (____$1, ____$2)		Govt. Code Sec. 56.001 (b)		1100-207-20-000-027-0-000	12.00	M
Correctional Managment Institute of Texas Fund ($.50)		CCP Art. 102.075		1100-207-20-000-029-0-000	3.00	M
Indigent legal Services Fee-JP ($2)	121	Govt. Code Sec. 101.141(2)(B)		1100-207-20-000-004-0-000	726.00	M
State Traffic Fee- Subtitle C ($30)		TRC Sec 542.4031		1100-207-20-000-035-0-000	5210.01 ~~5,250.00~~	M
Jury Service Fee ($4)		C.C.P Art. 102.0045		1100-207-20-000-053-0-000	1878.66 ~~1,901.00~~	M
Support of Judiciary Fund ($5.40)		LGC 133.105		1100-207-20-000-054-0-000	2854.20 ~~2,890.00~~	M
Birth Certificate Fee ($1.80)	-	HSC 191.022(f)		1100-207-20-000-039-0-000	-	
Defensive Driving Record Fee ($12)		C.C.P. Art. 45.0511 (o-1)		1100-207-20-000-057-0-000	-	
Indigent Defense Representation Fund ($2)		LGC 113.107/GC 102.023		1100-207-20-000-059-0-000	937.33 ~~936.00~~	M
Moving Violation Fee ($0.10)		C.C.P. Art. 102.022/GC		1100-207-20-000-061-0-000	16.10 ~~16.00~~	M
Safety Seat Violation Fee ($0.15)		TC 545.412 (b-1)		1100-207-20-000-062-0-000	0.15	M
ARREST /WARRANT FEES: STATE		C.C.P. Art. 102.011				
D.P.S. (_____$3,_____$5,_____$35, _____$50)				1100-207-20-000-019-0-000	2178.34 ~~2,175.00~~	M
T.A.B.C. (_____$3,_____$5,_____$35, _____$50)				1100-207-20-000-020-0-000	-	
P.K.W.L. (_____$3,_____$5,_____$35, _____$50)				1100-207-20-000-021-0-000	-	
ARREST /WARRANT/SERVICE FEES: COUNTY		LGC 118.131				
Sheriff Fees:				1100-342-10-060-001-0-000	175.00	M
Constable Fees:						
Precinct #1				1100-342-10-291-000-0-000	280.00	M
Precinct #2				1100-342-10-292-000-0-000	12693.53 ~~12,060.00~~	M
Precinct #3				1100-342-10-293-000-0-000	210.00	M
Precinct #4				1100-342-10-294-000-0-000	280.00	M
Precinct #5				1100-342-10-295-000-0-000	-	
District Attorney Fees				1100-341-10-060-007-0-000	-	
Tax Assessor Fraud Investigators				1100-342-10-060-002-0-000	25.00	M
School District Arrest Fee				1100-342-10-060-003-0-000	-	
Fire Marshal Fee				1100-342-20-060-001-0-000	-	
Due to Others						
Warrant Fees Due to Other Law Enforcement Agencies		C.C.P. Art. 102.011 (a) 2 (A)		1100-207-30-000-003-0-000	-	
Refund - Overpayments				[illegible]	208.90 -	M X3-a v
Due to Others				[illegible]	-	
Restitution				[illegible]	-	
Justice Fees (Local Fees)				1100-341-10-060-001-0-000	3,184.00	M
Small Claims Court Filing Fee ($25)		LGC 118.121/118.122	450.00	M		
Justice Court Filing Fee ($25)		LGC 118.121/118.122	2,575.00	M		
Forcible Entry and Detainer Court Filing Fee ($25)		LGC 118.121/118.122	-			
Transcript Fees ($10)		LGC 118.121/118.123 (b)	-			
Abstract Fees ($5)		LGC 118.121/118.123 (c)	65.00	M		
Writ Filing Fee ($5)		LGC 118.121/118.123 (d)	85.00	M		
Issuing other Document ($1 1st pg, .25 for each addt'l pg)		LGC 118.121/118.123 (e)	9.00	M		
Certified Copies of Court Papers ($2 1st pg, .25 for each addt'l pg)		LGC 118.121	-			
Proable Cause Tow Hearing Fee ($20)		LGC 101.141(a)4	-			
Birth Certificates ($22 each $9.20 local)		HSC 191.0045(3)(d)		1100-341-10-060-001-0-000	-	
Death Certificates ($20 each, each addt'l $3)		HSC 191.0045(3)(d)		1100-341-10-060-001-0-000	38.00	M
Preservation of Vital Statistics Fee ($1 each)		HSC Sec 191.0045(b)		1100-341-10-060-008-0-000	7.00	M
Jury Fees (Civil $5, Criminal $3)		Rules of Civil Proc., Rule 544/ CCP 102.004		1100-341-10-060-006-0-000	-	
				TOTAL AMOUNT DUE TO THE COUNTY TREASURER:	$ ~~128,474.39~~	TOX2, X1

HIDALGO COUNTY AUDITOR'S OFFICE
APPROVED BY: [illegible]
DATE: 8/25/12
9.24.12

RECEIVED
AUG - 8 2012
HIDALGO COUNTY AUDITOR'S OFFICE

THIS REPORT IS DUE IN THE OFFICE OF THE COUNTY AUDITOR BEFORE THE FIFTH (5TH) WORKING DAY OF THE FOLLOWING MONTH (LGC § 114.001).
COUNTY AUDITOR'S FORM: RE -JP-004 REVISED 2/10

128,574.39 X3

JUSTICE OF THE PEACE ROSA TREVINO
SCHEDULE OF ADJUSTMENTS
FOR THE PERIOD ENDING JULY 31, 2012

Fine can not be less than $175 or more than $350. If a person has been previously convicted of the same offense, fine can not be less than $350 or more than $1,000. (Is this first or second offense?) In addition, WF fee code should not have been assessed. To which Law Enforcement Agency does it belong to?

Receipt #	Docket #....	Offense Description.	Off.Date .	CCC	CHS	CHSJP	CMIT	CO	CRF	CVCA	DPS	FA	IDF	JCD	JCPT	JCTF	JSF	LTF	MCWV	MVF	SJFC	SJFS	STF	TFC	.TP	WF	FPREC22	..Total
[redacted]24567J22	CR6652-03-2	NO LIABILITY INSURAN	12/6/2003	17	3		0.5	404		15	5	5		0.5	2	4		2								50		508

Is judgment date correct? If correct, Time Payment should not have been assessed.

[redacted]24581J22	CR3653-08-2	FAILED TO SIGNAL (LA	6/2/2008	40	3	1		153			5		2			4	4	2			0.6	5.4	30	3	25		50	328
[redacted]24584J22	CR3657-08-2	RACING (OR ACCELERA	6/2/2008	40	3	1		200			5		2			4	4	2			0.6	5.4	30	3	25		50	375
[redacted]24582J22	CR3655-08-2	UNATHORIZED EQUIPM	6/2/2008	40	3	1		153			5		2			4	4	2			0.6	5.4	30	3	25		50	328
[redacted]24583J22	CR3656-08-2	UNSAFE LANE CHANGE	6/2/2008	40	3	1		153			5		2			4	4	2			0.6	5.4	30	3	25		50	328

WF fee code should not have been assessed. To which Law Enforcement Agency does it belong to?

[redacted]24589J22	CR6651-03-2	NO SAFETY BELT	12/6/2003	17	3		0.5	50		15	5	5		0.5	2	4		2					30	3		50		187
[redacted]24417J22	CR6574-03-2	NO SAFETY BELT	##########	17	3		0.5	50		15	5	5		0.5	2	4		2					30	3		50		187

Due to type of offense, CRF should not have been assessed and fine can not exceed $50.

[redacted]24548J22	CR1706-10-2	NO SAFETY BELT	3/27/2010	40	3	1		50			5		2			4	4	2		0.1	0.6	5.4	30	3			50	200.1

Due to type of offense, fine can not exceed $25 for the first offense ($12.50 CO & $12.50 CRF).

[redacted]24638J22	CR1873-10-2	SAFETY SEAT,CHILD PA	3/30/2010	40	3	1		49.9	50		5		2			4	4	2		0.1	0.6	5.4	30	3			50	250

MVF needs to be assessed.

[redacted]24532J22	CR0613-10-2	ALLOW CHILD TO RIDE	1/22/2010	40	3	1		50	50		5		2			4	4	2			0.6	5.4	30	3			50	250
[redacted]24936J22	CR0487-12-2	FAILED TO SIGNAL (LA	1/30/2012	40	3	1		53			5		2			4	4	2			0.6	5.4	30	3				153
[redacted]24910J22	CR3493-12-2	FAIL TO YIELD ROW OP	7/5/2012	40	3	1		104			5		2			4	4	2			0.6	5.4	30	3				204

As per Transportation Code 621.506, fine can not exceed $1,000 for the first conviction.

[redacted]24833J22	CR3655-12-2	OVER GROSS WEIGHT (	7/16/2012	40	3	1		1020			5		2			4	4	2			0.6	5.4						1087
[redacted]24983J22	CR3805-12-2	OVER GROSS WEIGHT (	7/23/2012	40	3	1		1020			5		2			4	4	2			0.6	5.4						1087
[redacted]24979J22	CR3809-12-2	OVER GROSS WEIGHT (	7/24/2012	40	3	1		1020			5		2			4	4	2			0.6	5.4						1087

As per Transportation Code 621.506, fine can not exceed $2,000 for the a second conviction within a year of the first conviction.

[redacted]24686J22	CR3459-12-2	OVER TANDEM AXLE	7/9/2012	40	3	1		2020			5		2			4	4	2			0.6	5.4						2087

Where did offense occur? If offense occurred within 20 miles of an international border then, entire fine is retained by the county. If the offense did not occure within 20 miles of an international border then, 50% of the fine must be remitted to the state.

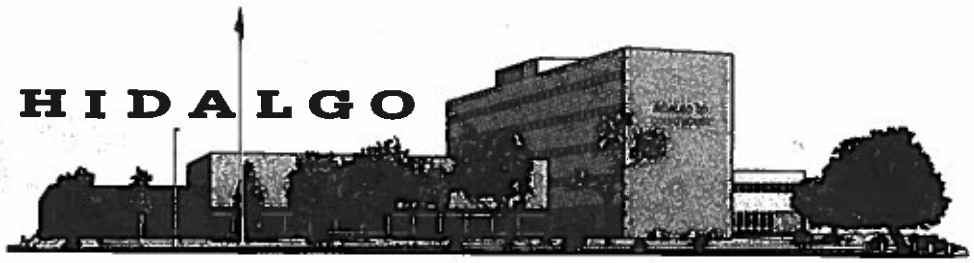
[redacted]24505J22	CR3169-12-2	OVER GROSS WEIGHT (	7/1/2012	40	3	1		250			5		2			4	4	2	250		0.6	5.4						567
[redacted]24712J22	CR3489-12-2	OVER GROSS WEIGHT (	7/8/2012	40	3	1		250			5		2			4	4	2	250		0.6	5.4						567
[redacted]24709J22	CR3437-12-2	OVER GROSS WEIGHT (	7/13/2012	40	3	1		250			5		2			4	4	2	250		0.6	5.4						567
[redacted]24840J22	CR3642-12-2	OVER GROSS WEIGHT (	7/17/2012	40	3	1		250			5		2			4	4	2	250		0.6	5.4						567
[redacted]24872J22	CR3614-12-2	OVER GROSS WEIGHT (	7/19/2012	40	3	1		250			5		2			4	4	2	250		0.6	5.4						567

STF and TFC should not be assessed.

[redacted]24658J22	CR3488-12-2	OVER AXLE LOAD (10,0	7/6/2012	40	3	1		467			5		2			4	4	2			0.6	5.4	30	3				567
[redacted]25051J22	CR3829-12-2	OVERLENGTH VEHICLE	7/26/2012	40	3	1		100			5		2			4	4	2			0.6	5.4	30	3				200

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

January 22, 2013

The Honorable Rosa Treviño
Hidalgo County Justice of the Peace Pct. 2, Pl. 2
300 W. Hall Acres, St. B
Pharr, Texas 78577

Ref: Review of *Monthly Fines and Fees Reports* and Supporting Documentation
For the month of December 2012

Dear Judge Treviño:

We have conducted a limited scope review of the *Monthly Fines and Fees Report* and supporting documentation for the month of December 2012 pursuant to Local Government Code §115.002(a), §115.002(b), and Code of Criminal Procedure Article 103.011. The objective of the review was to determine if fines, fees, and court costs collected were properly accounted and reported.

Scope:
The scope of our review was limited to collections reported by your office on the *Monthly Fines and Fees Report* for the month of December 2012. 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 fines, fees, and court cost statutes and schedules. The following procedures were also performed:

- Reviewed receipts issued to determine if fines, fees, and court costs were allocated and reported in the proper amounts.
- Verified receipts issued followed a sequential order.
- Verified that procedures for voided receipts were properly followed.
- Reviewed *Cashier's Daily Close-Out Reports* (Close-Out Report) and County Treasurer receipts to determine whether fees collected were properly accounted and deposited with the County Treasurer on a daily basis.
- Verified that the collections per the *Monthly Fines and Fees Report* agreed to total receipts issued and the deposits made with the County Treasurer.
- Reviewed the submittal dates of the *Monthly Fines and Fees Report* to the County Auditor's Office to determine if the reports were received within 5 days after the last day of each month.
- Reviewed receipts, Close-Out Reports, and *Monthly Fines and Fees Report* to verify proper completion.

Conclusion:
Total collections for the month of December 2012 were $53,040.45. Based on the results of our review, we have concluded that fines, fees, and court costs were generally properly accounted and reported; however, the system of internal controls for the accounting and reporting of fines, fees, and court costs require improvement as noted in the following observations.

Observation No. 1:
We reviewed all receipts for the month in review to determine whether fines, fees, and court costs collected were properly allocated and reported.

The results of our review revealed that 10 receipts contained errors in the allocation of fees, fines, and court costs. The Justice of the Peace staff was made aware of the necessary revisions and corrections were made prior to submitting the final *Monthly Fines and Fees Report* to Commissioners Court for approval (see Exhibit A).

There are numerous statutes that require Justices of the Peace to charge various fines, fees, and court costs for certain services and offenses. Fines, fees, and court costs must be allocated pursuant to State statutes and/or Commissioners Court approval.

Formal monitoring procedures have not been implemented to ensure that fines, fees, and court costs are properly allocated and reported. The County may be held liable to the State for failure to properly allocate and report fines, fees, and court costs.

Recommendation:
Management should develop and implement formal monitoring procedures to ensure that fines, fees, and court costs are properly allocated and reported. At a minimum, the following procedures should be implemented:

- Staff should be provided with training regarding the proper allocation of fines, fees, and court costs.
- Staff should review the allocation of fines, fees, and court costs before the official County receipt is issued.
- Access for setting up offense codes with the proper fines, fees, and court costs in *AbleTerm* should be limited to staff with adequate knowledge of the applicable allocation.
- Staff should ensure that the proper fines, fees, and court costs allocation, offense date, and judgment date are entered when a case is setup in *AbleTerm*.

Observation No. 2:
We noted during our review that the *Monthly Fines & Fees Report* was not submitted to the County Auditor's Office in a timely manner. The December 2012 *Monthly Fines & Fees Report* was submitted 6 days after the fifth workday following the end of the month.

Local Government Code § 114.001 (b) states, "A monthly report must be filed within five days after the last day of each month." Timely submittal of the *Monthly Fines & Fees Report* helps ensure the proper accounting and accurate projection of county revenues.

Formal monitoring procedures have not been developed and implemented to ensure the *Monthly Fines & Fees Report* is submitted in a timely manner. This may result in the improper accounting and inaccurate projection of County revenues.

Recommendation:
Management should develop and implement formal monitoring procedures to ensure the *Monthly Fines & Fees Report* is submitted in a timely manner.

Observation No. 3:
We noted during our review that mail logs for mail-in payments were not prepared on a daily basis.

The County Auditor's Office requires that mail-in payments be listed on a daily mail log. In addition, the individual responsible for issuing receipts should verify that an official County receipt was issued for each incoming mail-in payment. The person conducting this verification should provide his/her signature on the mail log as acknowledgment of the verification.

Formal monitoring procedures were not in place to ensure that mail-in payments were properly processed. This may result in the loss or misuse of County funds.

Recommendation:
Management should develop and implement formal monitoring procedures to ensure that mail-in payments are properly processed. At a minimum, the procedures noted above should be implemented. Please refer to the "Mail Log" section of the "Cash Handling Policy, Guidelines, and Procedures" prescribed by the County Auditor for the specific procedures to be implemented in order to ensure adequate internal controls for the safeguarding of public funds.

Observation No. 4:
We noted during our review that deposit slips were not identified by noting the receipt sequence for which the deposit was being made on the face of the deposit slip.

The County Auditor's Office requires that deposit slips be identified by noting the receipt sequence for which the deposit is being made on the face of the deposit slip.

Formal monitoring procedures have not been developed and implemented to ensure that deposit slips are properly completed. Failure to properly prepare the deposit slips increases the risk of loss or misuse of County funds.

Recommendation:
Management should develop and implement formal monitoring procedures to ensure that deposit slips are properly completed. At a minimum, the procedures noted above should be implemented.

Observation No. 5:
We noted during our review that a credit card transaction received on December 21, 2012 was not promptly receipted. The transaction has not yet been receipted as of January 22, 2013.

The County Auditor's Office requires that all cash (i.e. cash, checks, credit card payments, etc.) received be promptly recorded and controlled using pre-numbered official County receipts.

Formal procedures have not been developed and implemented to ensure that credit card transactions are promptly receipted. This may result in the loss or misuse of County funds.

Recommendation:
Management should develop and implement formal monitoring procedures to ensure that credit card transactions are promptly receipted.

Please provide written management responses to the observations noted above by February 8, 2013.

If you should have any questions or would like to schedule a meeting to discuss the above noted observations, please do not hesitate to contact Marissa Castillo, Internal Auditor I, at 318-2511 ext. 4650, Yvonne Torres, Revenue Audit Supervisor, at ext. 4642, Arcy B. Duran, CPA, Director of Audit, at ext. 4645 or me at ext. 4604.

Respectfully,

Ray Eufracio, CPA
County Auditor

Enclosure: Copies of *Monthly Fines and Fees Report* and Monthly Adjustments

Cc: Mr. Valde Guerra, Commissioners Court Executive Officer

JUSTICE OF THE PEACE
MONTHLY FINES AND FEES COLLECTED
FOR THE MONTH OF: December-12

Judge: ROSA E. TREVINO
Precinct No. 2 **Place No.** 2

PBC

City: PHARR, TX
Hidalgo County, Texas

Part I: RECAP OF AMOUNT PAYABLE TO THE COUNTY TREASURER

TOTAL CASH COLLECTED	(Receipts #s)	26875J22	THRU	27164J22		53040.45 ✓
	(Control #s)	2544890	THRU	2545166	$	~~52,500.35~~ X10
Sheriff's "D" Report	(Receipt #s)	27359J22	THRU	27361J22		
	(Control #s)		THRU			

LESS: DUE AS REFUNDS — $ -
Overpayment

COST ON DEPOSIT — 903.20 X7 ✓

ADD: COST ON DEPOSIT LIQUIDATED — 903.20 X7 ✓

53040.45

AMOUNT OWED TO COUNTY (Should Match Amt in Part III) — $ ~~52,500.35~~ X3, X11

Less: Total amount of remittances to County Treasurer (From Part II) — $ 53040.45

Total funds due to County Treasurer (Overtransfer Made to Co Treas.) — ~~52,500.35~~ Ø X4-a

Part II: REMITTANCES MADE TO THE COUNTY TREASURER

DESCRIPTION	AMOUNT	RECEIPT NO.
Total Collections for the Month (See Schedule of Receipts & Deposits)	$52500.35 B1 ✓	
Add: Previous Month's Bond Overtransfer		
Add: HCSO Monthly "D" Collections Report	540.10 ~~$0.00~~ X9 ✓	
	$ 53040.45	

PREPARED BY: Rachel Bueno DATE: 01/10/2013

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

JUSTICE OF THE PEACE — DATE

RECEIVED
JAN 10 13
HIDALGO COUNTY
AUDITOR'S OFFICE

THIS REPORT IS DUE IN THE OFFICE OF THE COUNTY AUDITOR BEFORE THE FIFTH (5TH) WORKING DAY OF THE FOLLOWING MONTH (LGC § 114.001)
COUNTY AUDITOR'S FORM: RE-JP-004 — REVISED: 2/10

COUNTY AUDITOR'S OFFICE
DATE: 1.14.13 1/19/13

X2

JUSTICE OF THE PEACE
MONTHLY FINES AND FEES COLLECTED
FOR THE MONTH OF: December-12

Judge: ROSA E. TREVINO
Precinct No. 2 Place No. 2

PBC

City: PHARR, TEXAS
Hidalgo County, Texas

Part III: SUMMARY OF COLLECTIONS PAYABLE TO THE COUNTY TREASURER

Name of Fine, Fee, Court Cost	# Issued/ Filed	Statute Reference	Detail of Amt Collected	GL Acct No.	Amt. Collected
FINES:					27892.65
County Fines (Local Fine)		LGC 113.004, PC 12.23		1200-351-10-064-000-0-000	$ ~~27,781.65~~
Texas Parks & Wildlife 85% Fine (State Fine)		TPWC 12.107		1100-207-20-000-012-0-000	-
No Safety Belt 50% Fine (State Fine)		TRC 545.412, 545.413		1100-207-20-000-028-0-000	25.00 ~~50.00~~
Gross Weight 50% Fine (State Fine)		TRC Sec 621.506(g)		1100-207-20-000-013-0-000	-
School District 50% Fines		Educ. Code § 25.093 (d) 1 (A)		1100-207-30-000-007-0-000	-
LOCAL COURT COSTS AND FEES:					
Courthouse Security Adm. Fee($3)		C.C.P. Art. 102.017 (b)		1241-341-10-060-001-0-000	630.00 ~~621.00~~
Courthouse Security Fund JP ($1)		C.C.P. Art. 102.017		1245-341-10-064-000-0-000	199.00 ~~197.00~~
Justice Court Technology Fund ($4)		C.C.P. Art. 102.0173		1242-341-10-060-000-0-000	832.00 ~~820.00~~
Time Payment - @40% OF $25.00 ($10.00)		LGC 133.103 (d)		1100-341-10-060-001-0-000	-
Time Payment - @ 10% of $25.00 ($2.50)		LGC 133.103 (c)		1100-341-10-060-002-0-000	-
Administrative Local Transaction Fee ($2)		C.C.P. Art. 102.072		1100-341-10-060-003-0-000	420.00 ~~414.00~~
Motor Vehicle Adm. Fee ($10-$20) (Omnibase Fee for Rep. Ins., Exp Inspection Fee Mtr Veh.)		TRC Sec 548.605, 521.026,502.407		1100-341-10-060-004-0-000	-
Special Fees				1100-341-10-064-000-0-000	260.70
Deferred Disposition		C.C.P. Art. 45.051	230.70		
Administrative Fee - "Drivers Safety Course" ($10)		C.C.P. Art. 45.0511(f)	30.00		
Support of Judiciary Fund ($.60)		LGC 133.103		1100-341-10-060-009-0-000	120.60 ~~119.40~~
Traffic Fee ($3)		T.R.C. 542.403		1100-341-10-064-000-0-000	291.00 ~~285.00~~
Child Safety ($20-$25)		C.C.P. Art. 102.014		1100-341-10-060-011-0-000	-
STATE COURT COSTS AND FEES:					
Criminal Justice Planning Fund C.C.P. ($5)		C.C.P. Art. 102.051		1100-207-20-000-003-0-000	-
State General Revenue Fund ($2.50)		C.C.P. Art. 102.015		1100-207-20-000-010-0-000	-
Law Enforcement Education Fund (_____$1, _____$1.50, _____$3.50)		Govt. Code Sec. 415.082		1100-207-20-000-011-0-000	-
Operators and Chauffeurs License Fund ($75)		T.R.C. 601.192		1100-207-20-000-031-0-000	-
Time Payment - @50% OF $25.00 ($12.50)		LGC 133.103 (b)		1100-207-20-000-005-0-000	-
Juvenile Crime and Delinquency Fund (____$.25, ____$.50)		C.C.P. Art. 102.075(m)		1100-207-20-000-007-0-000	3.50 ~~3.00~~
Comprehensive Rehabilitation Fund ($5)		C.C.P. Art. 102.082		1100-207-20-000-008-0-000	-
Fugitive Apprehension Fund ($5)		C.C.P. Art. 102.019 (a) 2		1100-207-20-000-009-0-000	40.00 ~~35.00~~
Consolidated Court Costs Fund ($17)		CCP Art. 102.073 (a) & LGC 133.102		1100-207-20-000-015-0-000	8216.00 ~~8,119.00~~
Compensation Victims Of Crime Fund (___$3, ___$5, ___$15, ___$35)		C.C.P. Art. 56.55 (2) & (3)		1100-207-20-000-017-0-000	120.00 ~~105.00~~
Judicial & Court Personnel Training Fund (___$1, ___$2)		Govt. Code Sec. 56.001 (b)		1100-207-20-000-027-0-000	16.00 ~~14.00~~
Correctional Managment Institute of Texas Fund ($.50)	9	CCP Art. 102.075		1100-207-20-000-029-0-000	3.00 ~~2.50~~
Indigent legal Services Fee-JP ($2) ~~$1.40~~	37	Govt. Code Sec. 101.141(2)(B)		1100-207-20-000-004-0-000	222.00
State Traffic Fee- Subtitle C ($30)		TRC Sec 542.4031		1100-207-20-000-035-0-000	2730.00 ~~2,700.00~~
Jury Service Fee ($4)		C.C.P Art. 102.0045		1100-207-20-000-053-0-000	804.00 ~~796.00~~
Support of Judiciary Fund ($5.40)		LGC 133.103		1100-207-20-000-054-0-000	1055.40 ~~1,044.60~~
Birth Certificate Fee ($1.80)	-	HSC 191.022(f)		1100-207-20-000-039-0-000	-
Defensive Driving Record Fee ($12)		C.C.P. Art. 45.0511 (c-1)		1100-207-20-000-057-0-000	-
Indigent Defense Representation Fund ($2)		LGC 133.107/OC 102.023		1100-207-20-000-059-0-000	372.00 ~~368.00~~
Moving Violation Fee ($0.10)		C.C.P. Art. 102.022/OC		1100-207-20-000-061-0-000	7.30 ~~7.20~~
Safety Seat Violation Fee ($0.15)		TC 545.412 (b-1)		1100-207-20-000-062-0-000	0.30
ARREST /WARRANT FEES: STATE		C.C.P. Art. 102.011			
D.P.S. (_____$3, _____$5, _____$35, _____$50)				1100-207-20-000-019-0-000	1005.00 ~~999.00~~
T.A.B.C. (_____$3, _____$5, _____$35, _____$50)				1100-207-20-000-020-0-000	-
P.K.W.L. (_____$3, _____$5, _____$35, _____$50)				1100-207-20-000-021-0-000	-
ARREST /WARRANT/SERVICE FEES: COUNTY		LGC 118.131			
Sheriff Fees:				1100-342-10-060-001-0-000	40.00
Constable Fees:					
Precinct #1				1100-342-10-291-000-0-000	-
Precinct #2				1100-342-10-292-000-0-000	6190.00 ~~6,040.00~~
Precinct #3				1100-342-10-293-000-0-000	210.00
Precinct #4				1100-342-10-294-000-0-000	70.00
Precinct #5				1100-342-10-295-000-0-000	-
District Attorney Fees				1100-341-10-060-007-0-000	-
Tax Assessor Fraud Investigators				1100-342-10-060-002-0-000	5.00
School District Arrest Fee				1100-342-10-060-003-0-000	-
Fire Marshal Fee				1100-342-20-060-001-0-000	-
Due to Others					
Warrant Fees Due to Other Law Enforcement Agencies		C.C.P. Art. 102.011 (a) 2 (A)		1100-207-30-000-003-0-000	-
Refund - Overpayments				1100-202-00-000-010-0-000	150.00
Due to Others				1100-202-00-000-010-0-000	-
Restitution				1100-202-00-000-010-0-000	-
Justice Fees (Local Fees)				1100-341-10-060-001-0-000	1,110.00
Small Claims Court Filing Fee ($25)		LGC 118.121/118.122	275.00		
Justice Court Filing Fee ($25)		LGC 118.121/118.122	650.00		
Forcible Entry and Detainer Court Filing Fee ($25)		LGC 118.121/118.122	-		
Transcript Fees ($10)		LGC 118.121/118.123 (b)	-		
Abstract Fees ($5)		LGC 118.121/118.123 (c)	140.00		
Writ Filing Fee ($5)		LGC 118.121/118.123 (d)	45.00		
Issuing other Document ($1 1st pg. .25 for each addt'l pg)		LGC 118.121/118.123 (e)	-		
Certified Copies of Court Papers ($2 1st pg. .25 for each addt'l pg)		LGC 118.121	-		
Proable Cause Tow Hearing Fee ($20)		LGC 101.141(a)4	-		
Birth Certificates ($22 each $9.20 local)		HSC 191.0045(3)(d)		1100-341-10-060-001-0-000	-
Death Certificates ($20 each, each addt'l $3)		HSC 191.0045(3)(d)		1100-341-10-060-001-0-000	-
Preservation of Vital Statistics Fee ($1 each)		HSC Sec 191.0045(h)		1100-341-10-060-008-0-000	-
Jury Fees (Civil $5, Criminal $3)		Rules of Civil Proc., Rule 544/ CCP 102.004		1100-341-10-060-006-0-000	-
				TOTAL AMOUNT DUE TO THE COUNTY TREASURER:	$ ~~47,600.35~~

AUDITED BY: HIDALGO COUNTY AUDITOR'S OFFICE 1.19.13

RECEIVED JAN 16 2013 HIDALGO COUNTY AUDITOR'S OFFICE

THIS REPORT IS DUE IN THE OFFICE OF THE COUNTY AUDITOR BEFORE THE FIFTH (5TH) WORKING DAY OF THE FOLLOWING MONTH (LGC § 114.001).

COUNTY AUDITOR'S FORM: RP-JP-004 REVISED 2/10

53040.45

JUSTICE OF THE PEACE ROSA TREVINO
SCHEDULE OF ADJUSTMENTS
FOR THE PERIOD ENDING DECEMBER 31, 2012

LTF needs to be assessed.

Receipt #	Docket #....	Offense Description.	Off.Date .	CCC	CHS	CHSJP	CMIT	CO	CRF	CVCA	DPS	FA	IDF	JCD	JCPT	JCTF	JSF	LTF	MVF	SJFC	SJFS	STF	TFC	TXFI	WF	WFDPS	FPREC22	..Total
[redacted]26897J22	CR2674-01-2	FAIL TO YIELD ROW (S	5/25/2001	17	3			54.75		15	5	5		0.25	2								3				50	155

Fine cannot exceed $50. Also, WF fee code should not have been assessed.

[redacted]26965J22	CR4422-01-2	NO SAFETY BELT	9/21/2001	17	3		0.5	100		15	5	5		0.5	2	4		2					3		50	50		257

CRF should not have been assessed and fine cannot exceed $50.

[redacted]27112J22	CR4736-01-2	NO SAFETY BELT	10/16/2001	17	3		0.5	50	50	15	5	5		0.5	2	4		2					3				50	207

WF fee code should not have been assessed. To which Law Enforcement Agency does it belong to?

[redacted]27002J22	CR6092-04-2	NO SAFETY BELT	12/15/2004	40	3			50			5					4		2				30	3		50			187
[redacted]27000J22	CR6625-05-2	SPEEDING (EXCEED PRI	12/5/2005	40	3			287			5					4	4	2		0.6	3.4	30	3		50			432

SJFS needs to be assessed.

[redacted]26999J22	CR0612-07-2	FALSIFIES OR FORGES	2/2/2007	40	3	1		57.4								4	4	2		0.6				5			50	167

MVF needs to be assessed.

[redacted]26888J22	CR0151-10-2	SPEEDING (EXCEED PRI	1/3/2010	40	3	1		133			5		2			4	4	2		0.6	5.4	30	3				50	283
[redacted]26991J22	CR0716-10-2	SPEEDING (EXCEED PRI	1/28/2010	40	3	1		133			5		2			4	4	2		0.6	5.4	30	3				50	283
[redacted]27004J22	CR5774-12-2	DROVE ON WRONG SIDE	2/5/2012	40	3	1		500			5		2			4	4	2		0.6	5.4	30	3					600

STF needs to be assessed.

[redacted]27147J22	CR5494-12-2	TIRE TREAD DEPTH LES	11/5/2012	40	3	1		129.9			5		2			4	4	2	0.1	0.6	5.4		3					200

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, 2013

The Honorable Gilberto Saenz
Hidalgo County Justice of the Peace Pct. 1, Pl. 1
1902 Joe Stephens, Suite 301
Weslaco, Texas 78596

Re: Review of *Monthly Fines and Fees Report* and Supporting Documentation
For the Month of May 2013

Dear Judge Saenz:

We have conducted a limited scope review of the *Monthly Fines and Fees Report* and supporting documentation for the month of May 2013 pursuant to Local Government Code §115.002 (a), §115.002 (b), and Code of Criminal Procedure Article 103.011. The objective of the review was to determine if fines, fees, and court costs collected were properly accounted and reported.

Scope:
The scope of our review was limited to collections reported by your office on the *Monthly Fines and Fees Report* for the month of May 2013. 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 fines, fees, and court cost statutes and schedules. The following procedures were also performed:

- Reviewed the submittal dates of the *Monthly Fines and Fees Report* and applicable supporting documentation to the County Auditor's Office to determine if the report and applicable supporting documentation were received within five days after the last day of the month pursuant to Local Government Code § 114.001 (b).
- Verified the signature on the *Monthly Fines and 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 Fines and Fees Report* by footing and cross-footing the report.
- Reviewed receipts issued to determine if fines, fees, and court costs were allocated and reported in the proper amounts and verified whether any adjustments were made.
- Verified that procedures for voided receipts were properly followed.

- Verified that collections per the *Monthly Fines and Fees Report* agreed to: 1.) total receipts issued per *Ableterm's* Receipt Journal Report, 2.) total collections per *Ableterm's* Fee Distribution Reports, 3.) total deposits made with the County Treasurer, and 4.) total deposits posted to *alio's* Undistributed Receipts general ledger account.
- Verified that "Discharge" collections received by the Sheriff's Office were receipted by the Justice of the Peace Office and included on the *Monthly Fines and Fees Report*.
- Verified the sequence of receipts per the *Monthly Fines and Fees Report* agreed to *Ableterm's* Receipt Journal Report, and the Sheriff's "D" Report. In addition, verified that receipts followed sequential order.
- Compared the Online Credit Card Report to *Ableterm's* Daily Balance Report to ensure all online credit card transactions were timely receipted by the Justice of the Peace and County Treasurer's Office.
- Reviewed *Cashier's Daily Close-Out Reports* (Close-Out Reports) and County Treasurer receipts to determine whether fees collected were properly accounted & deposited with the County Treasurer on a daily basis.
- Reviewed receipts, Close-Out Reports, *Schedule of Receipts and Deposit* form, mail logs, and the *Monthly Fines and Fees Report*, among other reports, to verify proper completion.
- Verified if cash bonds posted by the defendants who failed to appear before the Justice of the Peace were forfeited (liquidated) by the 10th workday following the date of release from jail.

Conclusion:
Total collections for the month of May 2013 totaled $83,327.40. Based on the results of our review, we have concluded that fines, fees, and court costs were generally properly accounted and reported; however, the system of internal controls for the accounting and reporting of fines, fees, and court costs require improvement as noted in the following observations.

Observation No. 1:
We reviewed receipts issued for the month in review to determine whether fines, fees, and court costs collected were properly allocated and reported.

The results of our review revealed that 16 receipts contained errors in the allocation of fees, fines, and court costs. The Justice of the Peace staff was made aware of the necessary revisions and corrections were made prior to submitting the final *Monthly Fines and Fees Report* to Commissioners Court for approval (see Exhibit A).

There are numerous statutes that require Justices of the Peace to charge various fines, fees, and court costs for certain services and offenses. Fines, fees, and court costs must be allocated pursuant to State statutes and/or Commissioners Court approval.

Formal monitoring procedures have not been implemented to ensure that fines, fees, and court costs are properly allocated and reported. The County may be held liable to the State for failure to properly allocate and report fines, fees, and court costs.

Recommendation:
Management should develop and implement formal monitoring procedures to ensure that fines, fees, and court costs are properly allocated and reported. At a minimum, the following procedures should be implemented:

- Staff should be provided with training regarding the proper allocation of fines, fees, and court costs.
- Staff should review the allocation of fines, fees, and court costs before the official County receipt is issued.
- Access for setting up offense codes with the proper fines, fees, and court costs, in *AbleTerm*, should be limited to staff with adequate knowledge of the applicable allocation.
- Staff should ensure that the proper fines, fees, and court costs allocation, offense date, and judgment date are entered when a case is setup in *AbleTerm*.

Observation No. 2:
We noted during our review that procedures for voiding receipts were not always properly followed. Receipts did not contain one or more of the following: date of void, receipt marked with the word "VOID", and a reason for the void.

The County Auditor's Office requires that if a cashier makes an error, the receipt be voided. The following procedures must be followed:

a. The Cashier must obtain approval by his/her supervisor prior to voiding the receipt. In addition, the Cashier must provide the reason for the void, date of void, and their signature on the voided receipt.
b. The supervisor must sign & date the void receipt to document responsibility for verifying that the void was properly completed (i.e., all copies of the receipt are marked "VOID", contain an explanation for the void, contain the date the receipt was voided and signature of the employee requesting the void).
c. If a new receipt is issued, the voided receipt number and the new receipt number should be cross-referenced.
d. All copies of the voided receipt must be securely attached together &submitted to the County Auditor's Office.
e. Computer access controls to void receipts should be limited to supervisors.

Formal procedures have been developed and implemented to ensure receipts are properly voided. This may result in the loss or misuse of County funds.

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

Observation No. 3:
We noted during our review that 1 credit card transaction received on May 31, 2013 was not promptly receipted. Consequently, the applicable case disposition was not recorded in *AbleTerm* in a timely manner. The credit card transaction and case disposition were recorded on June 4, 2013.

The County Auditor's Office requires that all cash (i.e., cash, checks, credit card payments, etc.) received be promptly recorded and controlled using pre-numbered official County receipts. In addition, the case dispositions should be recorded in *AbleTerm* upon receipt of payment.

Formal procedures have not been developed and implemented to ensure that credit card transactions are promptly receipted and case dispositions are entered in a timely manner. This may result in the loss or misuse of County funds. In addition, failure to timely enter case dispositions may result in the arrest of the defendant, in error.

Recommendation:
Management should develop and implement formal monitoring procedures to ensure that credit card transactions are promptly receipted and cases dispositions are entered in a timely manner.

Please provide a written management response to the observations noted above by July 26, 2013.

If you should have any questions or would like to schedule a meeting to discuss the above noted observation, please do not hesitate to contact Alyssa Trevino, Internal Auditor I, at 318-2511 ext. 4643, Yvonne Torres, Revenue Audit Supervisor, at ext. 4642, Arcy B. Duran, CPA, Director of Audit, at ext. 4645, or me at ext. 4604.

Respectfully,

Ray Eufracio, CPA
County Auditor

Enclosures: Copy of *Monthly Fines and Fees Report* and Monthly Adjustments

cc: Mr. Valde Guerra, Commissioners Court Executive Officer

JUSTICE OF THE PEACE
MONTHLY FINES AND FEES COLLECTED
FOR THE MONTH OF: May-13

Judge: GILBERTO SAENZ
Precinct No. 1 Place No. 1

PBC

City: WESLACO, TX
Hidalgo County, Texas

Part I: RECAP OF AMOUNT PAYABLE TO THE COUNTY TREASURER

TOTAL CASH COLLECTED	(Receipts #s)	60576J11	THRU	61176J11	$	~~78,280.40~~ 83,327.40 X
	(Control #s)	2643667	THRU	2644251		X10
Sheriff's "D" Report	(Receipt #s)	614231 V	THRU	614597		a0

LESS: COST ON DEPOSIT 2612.65 - X7 ✓

ADD: COST ON DEPOSIT LIQUIDATED 2612.65 - X7 ✓

AMOUNT OWED TO COUNTY (Should Match Amt in Part III) 83,327.40
$ ~~78,280.40~~ X3; X14

Less: Total amount of remittances to County Treasurer (From Part II) 83,327.40
~~78,280.40~~ ✓

Total funds due to County Treasurer (Overtransfer Made to Co Treas.) $ 0 . X4-a ✓
41

Part II: REMITTANCES MADE TO THE COUNTY TREASURER

Description	AMOUNT	Comment
Total Collections for the Month (See Schedule of Receipts & Deposits)	$ 78,280.40 B1 ✓	
Add: Previous Month's Bond Overtransfer	~~0~~	
Add: HCSO Monthly "D" Collections Report	~~5047.00~~ 80.00 X9	
	83,327.40	
Total Remittances Made to County Treasurer	$ ~~78,280.40~~	
	41	

PREPARED BY: Evatolia DATE: 6-6-13

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

AUDITED BY: THE HIDALGO COUN E
DATE: ~~6/28/13~~ 6/11/13

JUSTICE OF THE PEACE — DATE: 6-6-13

THIS REPORT IS DUE IN THE OFFICE OF THE COUNTY AUDITOR BEFORE THE FIFTH (5TH) WORKING DAY OF THE FOLLOWING MONTH (LGC § 114.0(

X2

JUSTICE OF THE PEACE
MONTHLY FINES AND FEES COLLECTED
FOR THE MONTH OF: May-13

Judge: GILBERTO SAENZ — City: WESLACO, TEXAS
Precinct No. 1 Place No. 1 — Hidalgo County, Texas

Part III SUMMARY OF COLLECTIONS PAYABLE TO THE COUNTY TREASURER — PAGE 2 OF 2

Name of Fine, Fee, Court Cost	# Issued Total	Statute Reference	Detail of Amt Remitted	GL Acct No.	Amt. Collected
FINES:					
County Fines (Local Fine)		LGC 133.102, PC 12.23		1200-351-10-061-000-0-000	$ 31,983.82
Texas Parks & Wildlife 85% Fine (State Fine)		TPWC 12.107		1100-207-20-000-012-0-000	28.14
No Safety Belt 50% Fine (State Fine)		TRC 545.412, 545.413		1100-207-20-000-028-0-000	202.14
Gross Weight 50% Fine (State Fine)		TRC Sec 621.506 (g)		1100-207-20-000-013-0-000	-
School District 50% Fines		Educ Code § 25.093 (d) 1 (A)		1100-207-30-000-004-0-000	1,520.50
LOCAL COURT COSTS AND FEES:					
Courthouse Security Adm Fee($3)		C C P Art. 102.017 (b)		1241-341-10-060-001-0-000	1,273.71
Courthouse Security Fund JP ($1)		C C P Art. 102.017		1245-341-10-061-000-0-000	404.1
Justice Court Technology Fund ($4)		C C P Art. 102.0173		1242-341-10-060-000-0-000	1685.36
Time Payment - @ 40% OF $25.00 ($10.00)		LGC 133.103 (d)		1100-341-10-060-001-0-000	310.37
Time Payment - @ 10% of $25.00 ($2.50)		LGC 133.103 (e)		1100-341-10-060-002-0-000	77.59
Administrative Local Transaction Fee ($2)		C C P Art. 102.072		1100-341-10-060-003-0-000	1027.83
Motor Vehicle Adm. Fee ($10-$20) [transmitted to the Texas Department of Transportation]		TRC Sec. 548.605, 521.026, 502.407		1100-341-10-060-004-0-000	120.00
Special Fees			473.70	1100-341-10-061-000-0-000	473.70
Deferred Disposition		C C P Art. 45.051	440.70		
Administrative Fee - "Drivers Safety Course" ($10)		C C P Art. 45.051 (d)	10.00		
Support of Judiciary Fund ($ 6.00)		LGC 133.105		1100-341-10-060-009-0-000	243.91
Traffic Fee ($3)		T R C 542.403		1100-341-10-061-000-0-000	836.91
Child Safety ($20-$25)		C C P Art. 102.014		1100-341-10-060-011-0-000	882.10
Failure to Appear ($4)		TC 706 (b) & TC 706.017 (d) (2)		1100-341-10-060-012-0-000	-
STATE COURT COSTS AND FEES:					
Criminal Justice Planning Fund C C P ($5)		C C P Art. 102.041		1100-207-20-000-003-0-000	-
State General Revenue Fund ($2.50)		C C P Art. 102.018		1100-207-20-000-010-0-000	-
Law Enforcement Education Fund (____ $1, ____ $1.50, ____ $1.50)		Govt. Code Sec. 415.002		1100-207-20-000-011-0-000	-
Operators and Chauffeurs License Fund ($75)		T R C. 601.092		1100-207-20-000-031-0-000	-
Time Payment - @ 50% OF $25.00 ($12.50)		LGC 133.103 (b)		1100-207-20-000-005-0-000	387.97
Juvenile Crime and Delinquency Fund (____ $ 25, ____ $.50)		C C P Art. 102.0151 (m)		1100-207-20-000-007-0-000	5.63
Comprehensive Rehabilitation Fund ($5)		C C P Art. 102.042		1100-207-20-000-008-0-000	-
Fugitive Apprehension Fund ($5)		C C P Art. 102.019 (a) 2		1100-207-20-000-009-0-000	64.38
Consolidated Court Costs Fund ($40)		C C P 102.081 (a) & LGC 133.102		1100-207-20-000-015-0-000	15,887.50
Compensation Victims Of Crime Fund (____ $3, ____ $5, ____ $15, ____ $15)		C C P Art. 56.55 (2) & (3)		1100-207-20-000-017-0-000	193.13
Judicial & Court Personnel Training Fund (____ $1, ____ $2)		Govt. Code Sec. 56.003 (b)		1100-207-20-000-027-0-000	24.73
Correctional Management Institute of Texas Fund ($ 50)	4	C C P Art. 102.035		1100-207-20-000-029-0-000	4.81
Indigent Legal Services Fee-JP ($6)	51	Govt. Code Sec. 101.161(2)-(10)		1100-207-20-000-004-0-000	306.00
State Traffic Fee- Subtitle C ($10)		TRC Sec. 542.4031		1100-207-20-000-035-0-000	8,045.31
Jury Service Fee ($4)		C C P Art. 102.0045		1100-207-20-000-053-0-000	1,676.34
Support of Judiciary Fund ($5.40)	4	LGC 133.105		1100-207-20-000-054-0-000	2,154.12
Birth Certificate Fee ($1.80)	25	HSC 191.0226(f)		1100-207-20-000-039-0-000	45.00
Defensive Driving Record Fee ($12)		C C P Art. 45.0511 (c 1)		1100-207-20-000-057-0-000	-
Indigent Defense Representation Fund ($2)		LGC 133.107 GC 102.021		1100-207-20-000-059-0-000	771.38
Moving Violation Fee ($0.10)		C C P Art. 102.022 GC		1100-207-20-000-061-0-000	21.96
Safety Seat Violation Fee ($0.15) [on or before September 28, 2011]		TC 545.412 (b-1)		1100-207-20-000-062-0-000	0.30
Failure to Appear ($20)		TC 706 (b) & TC 706.017 (d) (2)		1100-207-20-000-066-0-000	-
ARREST/WARRANT FEES: STATE		C C P Art. 102.011			
D.P.S (____ $3, ____ $5, ____ $35, ____ $50)				1100-207-20-000-019-0-000	1,099.83
T.A.B.C. (____ $3, ____ $5, ____ $35, ____ $50)				1100-207-20-000-020-0-000	5.00
P.R.W.L. (____ $3, ____ $5 ____ $35, ____ $50)				1100-207-20-000-021-0-000	5.00
ARREST/WARRANT/SERVICE FEES: COUNTY		LGC 118.131			
Sheriff Fees:				1100-342-10-060-001-0-000	905.19
Constable Fees: AUDITED BY: THE HIDALGO COUNTY AUDITOR'S OFFICE DATE: 6/28/13 7/1/13					
Precinct #1				1100-342-10-291-000-0-000	6,931.03
Precinct #2				1100-342-10-292-000-0-000	-
Precinct #3				1100-342-10-293-000-0-000	-
Precinct #4				1100-342-10-294-000-0-000	-
Precinct #5				1100-342-10-295-000-0-000	-
District Attorney Fees				1100-341-10-060-007-0-000	-
Tax Assessor Fraud Investigators Fees				1100-342-10-060-002-0-000	-
School District Arrest Fee				1100-342-10-060-003-0-000	-
Fire Marshal Fee				1100-342-20-060-001-0-000	-
Due to Others					
Warrant Fees Out of County Service Fees DHO Law Enforcement Agencies		C C P Art. 102.011 (e) 2 (A)		1100-207-30-000-003-0-000	-
Refund - Overpayments				1100-202-00-000-007-0-000	104.75
Due to Others				1100-202-00-000-007-0-000	-
Restitution				1100-202-00-000-007-0-000	-
Failure to Appear- OmniBase ($6)		TC 706 (b) & TC 706.017 (d) (2)		1100-202-00-000-019-0-000	-
Justice Fees (Local Fees)				1100-341-10-060-001-0-000	1,304.00
Small Claims Court Filing Fee ($25)		LGC 118.121 118.122	150.00		
Justice Court Filing Fee ($24)		LGC 118.121 118.122	1,125.00		
Forcible Entry and Detainer Court Filing Fee ($25)		LGC 118.121 118.122			
Transcript Fees ($10)		LGC 118.121 118.121 (b)			
Abstract Fees ($5)		LGC 118.121 118.121 (c)	15.00		
Writ Filing Fee ($5)		LGC 118.121 118.121 (d)	5.00		
Issuing other Document ($1 1st pg. .25 for each addt'l pg)		LGC 118.121 118.121 (e)	9.00		
Certified Copies of Court Papers ($2 1st pg. .25 for each addt'l pg)		LGC 118.121	-		
Probable Cause Tow Hearing Fee ($20)		LGC 101.141 (a)4	-		
Birth Certificates ($22 each)		HSC 191.0045 (3)(d)		1100-341-10-060-001-0-000	505.00
Death Certificates ($20 each, each addt'l $3)		HSC 191.0045 (3)(d)		1100-341-10-060-001-0-000	145.00
Preservation of Vital Statistics Fee ($1 each)		HSC Sec 191.0045(h)		1100-341-10-060-008-0-000	45.00
Jury Fees (Civil $5, Criminal $3)		Rules of Civil Proc., Rule 544/ C C P 102.004		1100-341-10-060-006-0-000	83,327.40
				TOTAL AMOUNT DUE TO THE COUNTY TREASURER:	$ 78,280.40

THIS REPORT IS DUE IN THE OFFICE OF THE COUNTY AUDITOR BEFORE THE FIFTH (5TH) WORKING DAY OF THE FOLLOWING MONTH (LGC § 114.001).
COUNTY AUDITOR'S FORM: JP-MFR — REVISED 3-2012

JUSTICE OF THE PEACE GILBERTO SAENZ
SCHEDULE OF ADJUSTMENTS
FOR THE PERIOD ENDING MAY 31, 2013

Reason for VOID needs to be entered into the Events on AbleTerm.

Receipt #	Docket #	Offense Description	Off Date	C1WRTP	CCC	CHS	CHSJP	CMIT	CO	CONST1	CRF	CSS	CVCA	DPS	FA	IDF	JCD	JCPT	JCTF	JSF	LTF	MVF	SJFC	SJFS	STF	TFC	TP	CONST.1	RITPOSS	Total
2961106111*V	FED13-077GS	Forcible Entry Detai	5/10/2013	200																									5	205
2861106111*V	FED13-077GS	Forcible Entry Detai	5/10/2013	-200																									-5	-205

Due to type of offense, fine can not exceed $50.

Receipt #	Docket #	Offense Description	Off Date	C1WRTP	CCC	CHS	CHSJP	CMIT	CO	CONST1	CRF	CSS	CVCA	DPS	FA	IDF	JCD	JCPT	JCTF	JSF	LTF	MVF	SJFC	SJFS	STF	TFC	TP	CONST.1	RITPOSS	Total
2960787111	T01-10905GS	NO SAFETY BELT	2/28/2001		17	3			50.00				15	5			0.25	2			2					3		50		157
2961054111	T05-1622GS	NO SAFETY BELT	8/17/2005		40	3			100.50					5						4	2				30	3				187

CRF should not have been assessed.

Receipt #	Docket #	Offense Description	Off Date	C1WRTP	CCC	CHS	CHSJP	CMIT	CO	CONST1	CRF	CSS	CVCA	DPS	FA	IDF	JCD	JCPT	JCTF	JSF	LTF	MVF	SJFC	SJFS	STF	TFC	TP	CONST.1	RITPOSS	Total
2960776111	T02-18676GS	NO SAFETY BELT	10/18/2002		9.05	1.59		0.27	36				7.99	2.66	2.66		0.27	1.06	2.14		3.07					1.6	25	26.64		134

Due to type of offense, fine can not exceed $25 for the first offense. In addition, CSS needs to be assessed.

Receipt #	Docket #	Offense Description	Off Date	C1WRTP	CCC	CHS	CHSJP	CMIT	CO	CONST1	CRF	CSS	CVCA	DPS	FA	IDF	JCD	JCPT	JCTF	JSF	LTF	MVF	SJFC	SJFS	STF	TFC	TP	CONST.1	RITPOSS	Total
2861193111A	T11-0077GS	SAFETY SEAT CHILD PA	11/24/2010		40	3	1		32.50		12.50	.15		5		2				4	4	2	0.1	0.6	5.4	30	3			175.25

CSS should not have been assessed after September 28, 2011

Receipt #	Docket #	Offense Description	Off Date	C1WRTP	CCC	CHS	CHSJP	CMIT	CO	CONST1	CRF	CSS	CVCA	DPS	FA	IDF	JCD	JCPT	JCTF	JSF	LTF	MVF	SJFC	SJFS	STF	TFC	TP	CONST.1	RITPOSS	Total
2960957111	T11-5247GS	CHILD<18 NOT RESTRAI	9/4/2011		40	3	1		12.50		12.50	.05		5		2				4	4	2	0.1	0.6	5.4	30	3		50	175.25
2960761111	T11-6909GS	UNRESTRAINED CHILD A	11/11/2011		40	3	1		12.50		12.50	.05		5		2				4	4	2	0.1	0.6	5.4	30	3		50	175.25
2960806111	T13-2908GS	CHILD<18 NOT RESTRAI	4/27/2013		40	3	1		12.50		12.50	.05		5		2				4	4	2	0.1	0.6	5.4	30	3			125.25
2960750111	T13-2910GS	UNRESTRAINED CHILD	4/28/2013		19.95	1.5	0.49					.07		2.5		0.99				2	2	1	0.04	0.29	2.69	14.95	1.5			50

MVF needs to be assessed.

Receipt #	Docket #	Offense Description	Off Date	C1WRTP	CCC	CHS	CHSJP	CMIT	CO	CONST1	CRF	CSS	CVCA	DPS	FA	IDF	JCD	JCPT	JCTF	JSF	LTF	MVF	SJFC	SJFS	STF	TFC	TP	CONST.1	RITPOSS	Total
2960838111	T13-3016GS	FAILED TO SIGNAL TUR	9/25/2011		40	3	1		600					5		2				4	4	2	.10	0.6	5.4	30	3			600
2960919111	T13-3002GS	DEFECTIVE HORN	5/1/2013		40	3	1		50					5		2				4	4	2	.10	0.6	5.4	30	3			150

STF and TFC should not have been assessed.

Receipt #	Docket #	Offense Description	Off Date	C1WRTP	CCC	CHS	CHSJP	CMIT	CO	CONST1	CRF	CSS	CVCA	DPS	FA	IDF	JCD	JCPT	JCTF	JSF	LTF	MVF	SJFC	SJFS	STF	TFC	TP	CONST.1	RITPOSS	Total
2960965111	CR13-681GS	COCKFIGHTING ATTEND	4/8/2013		40	3	1		193	5						2				4	4	2		0.6	5.4					100
2960939111	CR13-683GS	COCKFIGHTING ATTEND	4/8/2013		40	3	1		150	5						2				4	4	2		0.6	5.4					250

The Birth Certificates listed below were skipped. Please respond back to Alyssa with an explanation.

3953
3959
3973

Was the correct officer name entered for the following case numbers? These citations are not normally issued by Parks and Wildlife officers. If not correct, please update the officer name and adjust the arrest fee to the proper arresting agency.

Receipt #	Docket #	Offense Description	Off Date	CCC	CHS	CHSJP	CO	DPS	IDF	JCTF	JSF	LTF	MVF	SJFC	SJFS	STF	TFC	Total
2961080111	T13-1794GS	FAIL TO DRIVE IN A S	41339	40	3	1	52.9	5	2	4	4	2	0.1	0.6	5.4	30	3	153
2961081111	CR13-426GS	PUBLIC INTOXICATION	41339	40	3	1	100	5	2	4	4	2		0.6	5.4			167

For case numbers M13-353GS and M13-376GS, a "no arrest" fee code was assessed. This is incorrect. It appears that the arrest should go to the HCSO. Please update the officer name and adjust the arrest fee to the proper arresting agency.

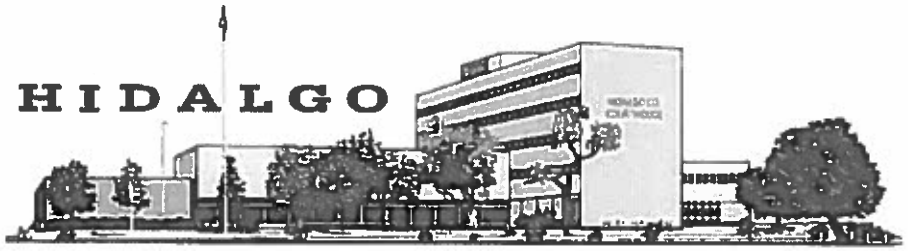
Receipt #	Docket #	Offense Description	Off Date	CCC	CHS	CHSJP	CO	DPS	IDF	JCTF	JSF	LTF	MVF	HCSO	SJFC	SJFS	SO	STF	TFC	WF	WFSO	Total
61431111	M13-353GS	PUBLIC INTOXICATION	41401	40	3	1	33		2	4	4	2		15	0.6	5.4	5					100
61440111	M13-376GS	PUBLIC INTOXICATION	41404	40	3	1	133		2	4	4	2		8	0.6	5.4	5					200

The fee distribution indicates $1,520.50 as owed to school districts. Please ensure that the schedules submitted for payment total to this amount.

EXHIBIT A (A) Adjustment was made before submission & MF, Not included with adjustments

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

October 21, 2013

The Honorable Gilberto Saenz
Hidalgo County Justice of the Peace Pct. 1, Pl. 1
1902 Joe Stephens, Suite 301
Weslaco, Texas 78596

Re: Review of *Monthly Fines and Fees Report* and Supporting Documentation
For the Month of August 2013

Dear Judge Saenz:

We have conducted a limited scope review of the *Monthly Fines and Fees Report* and supporting documentation for the month of August 2013 pursuant to Local Government Code §115.002 (a), §115.002 (b), and Code of Criminal Procedure Article 103.011. The objective of the review was to determine if fines, fees, and court costs collected were properly accounted and reported.

Scope:
The scope of our review was limited to collections reported by your office on the *Monthly Fines and Fees Report* for the month of August 2013. 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 fines, fees, and court cost statutes and schedules. The following procedures were also performed:

- Reviewed the submittal dates of the *Monthly Fines and Fees Report* and applicable supporting documentation to the County Auditor's Office to determine if the report and applicable supporting documentation were received within five days after the last day of the month pursuant to Local Government Code § 114.001 (b).
- Verified the signature on the *Monthly Fines and 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 Fines and Fees Report* by footing and cross-footing the report.
- Reviewed receipts issued to determine if fines, fees, and court costs were allocated and reported in the proper amounts and verified whether any adjustments were made.
- Verified that procedures for voided receipts were properly followed.
- Verified that collections per the *Monthly Fines and Fees Report* agreed to: 1.) total receipts issued per *Ableterm's* Receipt Journal Report, 2.) total collections per *Ableterm's* Fee Distribution Reports, 3.) total deposits made with the County Treasurer, and 4.) total deposits posted to *allo's* Undistributed Receipts general ledger account.

- Verified that "Discharge" collections received by the Sheriff's Office were receipted by the Justice of the Peace Office and included on the *Monthly Fines and Fees Report.*
- Verified the sequence of receipts per the *Monthly Fines and Fees Report* agreed to *Ableterm's* Receipt Journal Report, and the Sheriff's "D" Report. In addition, verified that receipts followed sequential order.
- Compared the Online Credit Card Report to *Ableterm's* Daily Balance Report to ensure all online credit card transactions were timely receipted by the Justice of the Peace and County Treasurer's Office.
- Reviewed *Cashier's Daily Close-Out Reports* (Close-Out Reports) and County Treasurer receipts to determine whether fees collected were properly accounted & deposited with the County Treasurer on a daily basis.
- Reviewed receipts, Close-Out Reports, *Schedule of Receipts and Deposit* form, mail logs, and the *Monthly Fines and Fees Report*, among other reports, to verify proper completion.
- Verified if cash bonds posted by the defendants who failed to appear before the Justice of the Peace were forfeited (liquidated) by the 10th workday following the date of release from jail.

Conclusion:
Total collections for the month of August 2013 totaled $72,263.20. Based on the results of our review, we have concluded that fines, fees, and court costs were generally properly accounted and reported; however, the system of internal controls for the accounting and reporting of fines, fees, and court costs require improvement as noted in the following observations.

Observation No. 1:
We reviewed receipts issued for the month in review to determine whether fines, fees, and court costs collected were properly allocated and reported.

The results of our review revealed that 51 receipts contained errors in the allocation of fees, fines, and court costs. The Justice of the Peace staff was made aware of the necessary revisions and corrections were made prior to submitting the final *Monthly Fines and Fees Report* to Commissioners Court for approval (see Exhibit A).

There are numerous statutes that require Justices of the Peace to charge various fines, fees, and court costs for certain services and offenses. Fines, fees, and court costs must be allocated pursuant to State statutes and/or Commissioners Court approval.

Formal monitoring procedures have not been implemented to ensure that fines, fees, and court costs are properly allocated and reported. The County may be held liable to the State for failure to properly allocate and report fines, fees, and court costs.

Recommendation:
Management should develop and implement formal monitoring procedures to ensure that fines, fees, and court costs are properly allocated and reported. At a minimum, the following procedures should be implemented:

- Staff should be provided with training regarding the proper allocation of fines, fees, and court costs.
- Staff should review the allocation of fines, fees, and court costs before the official County receipt is issued.
- Access for setting up offense codes with the proper fines, fees, and court costs, in *AbleTerm,* should be limited to staff with adequate knowledge of the applicable allocation.
- Staff should ensure that the proper fines, fees, and court costs allocation, offense date, and judgment date are entered when a case is setup in *AbleTerm.*

Observation No. 2:
We noted during our review that procedures for voiding receipts were not always properly followed. Receipts did not contain one or more of the following: date of void, receipt marked with the word "VOID", and a reason for the void.

The County Auditor's Office requires that if a cashier makes an error, the receipt be voided. The procedures noted below must be followed:

a. The Cashier must obtain approval by his/her supervisor prior to voiding the receipt. In addition, the Cashier must provide the reason for the void, date of void, and their signature on the voided receipt.
b. The supervisor must sign & date the void receipt to document responsibility for verifying that the void was properly completed (i.e., all copies of the receipt are marked "VOID", contain an explanation for the void, contain the date the receipt was voided and signature of the employee requesting the void).
c. If a new receipt is issued, the voided receipt number and the new receipt number should be cross-referenced.
d. All copies of the voided receipt must be securely attached together &submitted to the County Auditor's Office.
e. Computer access controls to void receipts should be limited to supervisors.

Formal procedures have been developed and implemented to ensure receipts are properly voided. This may result in the loss or misuse of County funds.

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

Observation No. 3:
We noted during our review that 1 credit card transaction received on August 30, 2013 was not promptly receipted. Consequently, the applicable case disposition was not recorded in *AbleTerm* in a timely manner. The credit card transaction and case disposition were subsequently recorded on September 27, 2013.

The County Auditor's Office requires that all cash (i.e., cash, checks, credit card payments, etc.) received be promptly recorded and controlled using pre-numbered official County receipts. In addition, the case dispositions should be recorded in *AbleTerm* upon receipt of payment.

Formal procedures have not been developed and implemented to ensure that credit card transactions are promptly receipted and case dispositions are entered in a timely manner. This may result in the loss or misuse of County funds. In addition, failure to timely enter case dispositions may result in the arrest of the defendant, in error.

Recommendation:
Management should develop and implement formal monitoring procedures to ensure that credit card transactions are promptly receipted and cases dispositions are entered in a timely manner.

Please provide a written management response to the observations noted above by November 9, 2013.

If you should have any questions or would like to schedule a meeting to discuss the above noted observations, please do not hesitate to contact Luis G. Raga, Internal Auditor I, at 318-2511 ext. 4647, Yvonne Torres, Revenue Audit Supervisor, at ext. 4642, Arcy B. Duran, CPA, Director of Audit, at ext. 4645, or me at ext. 4604.

Respectfully,

Ray Eufracio, CPA
County Auditor

Enclosures: Copy of *Monthly Fines and Fees Report* and Monthly Adjustments

cc: Valde Guerra, Commissioners Court Executive Officer

JUSTICE OF THE PEACE
MONTHLY FINES AND FEES COLLECTED
FOR THE MONTH OF: August-13

Judge: GILBERTO SAENZ
Precinct No. 1 **Place No.** 1

City: WESLACO, TX
Hidalgo County, Texas

PBC

Part I: RECAP OF AMOUNT PAYABLE TO THE COUNTY TREASURER

TOTAL CASH COLLECTED	(Receipts #s)	62220J11	THRU	62777J11	$ ~~69,906.10~~ 72,263.20
	(Control #s)	2645222	THRU	2645740	
Sheriff's "D" Report	(Receipt #s)	62972 J11	THRU	62983 J11	

LESS: COST ON DEPOSIT 1,278.20 x7

ADD: COST ON DEPOSIT LIQUIDATED 2,298.30 x7
~~320.10~~

72,583.30

AMOUNT OWED TO COUNTY (Should Match Amt in Part III) $ ~~-70,226.20~~ x3

Less: Total amount of remittances to County Treasurer (From Part II) ~~69,906.10~~ 72,583.30

Total funds due to County Treasurer (Overtransfer Made to Co Treas.) $ ~~-320.10~~ 0 x4-6

Part II: REMITTANCES MADE TO THE COUNTY TREASURER

Description	AMOUNT	Comment
Total Collections for the Month (See Schedule of Receipts & Deposits)	$ -69,906.10 - 69,856.10	
Add: Previous Month's Bond Overtransfer July 2013	320.10	
Add: HCSO Monthly "D" Collections Report	2,407.10-$0.00- x9	
	72,583.30	
Total Remittances Made to County Treasurer	$ -69,906.10	

PREPARED BY: Eustolia DATE: 9-9-13

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

JUSTICE OF THE PEACE 9-9-13 DATE

LGR 9.29.13
LF 10/16/13

THIS REPORT IS DUE IN THE OFFICE OF THE COUNTY AUDITOR BEFORE THE FIFTH (5TH) WORKING DAY OF THE FOLLOWING MONTH (LGC § 114.0

COUNTY AUDITOR'S FORM: RE-JP-004 REVISED 3/2012

1/2

JUSTICE OF THE PEACE
MONTHLY FINES AND FEES COLLECTED
FOR THE MONTH OF: August-13

Judge: GILBERTO SAENZ
Precinct No. 1 Place No. 1

City: WESLACO, TEXAS
Hidalgo County, Texas

Part III SUMMARY OF COLLECTIONS PAYABLE TO THE COUNTY TREASURER

Name of Fine, Fee, Court Cost	# Issued / Held	Statute Reference	Detail of Amt Collected	GL Acct No.	Amt. Collected
FINES:					
County Fines (Local Fine)		LGC 113 044, PC 12.23		1200-351-10-061-000-0-000	$ 26,648.51
Texas Parks & Wildlife 85% Fine (State Fine)		TPWC 12.107		1100-207-20-000-012-0-000	305.24
No Safety Belt 50% Fine (State Fine)		TRC 545.412, 545.413		1100-207-20-000-028-0-000	250.00
Gross Weight 50% Fine (State Fine)		TRC Sec 621.506 (g)		1100-207-20-000-013-0-000	-
School District 50% Fines		Educ. Code § 29.093 (d) 1 (A)		1100-207-30-000-004-0-000	647.00
LOCAL COURT COSTS AND FEES:					
Courthouse Security Adm. Fee($3)		C.C.P. Art. 102.017 (b)		1241-341-10-060-001-0-000	1,002.20
Courthouse Security Fund JP ($1)		C.C.P. Art. 102.017		1245-341-10-061-000-0-000	318.78
Justice Court Technology Fund ($4)		C.C.P. Art. 102.0173		1242-341-10-060-000-0-000	1,311.06
Time Payment - of 40% OF $25.00 ($10.00)		LGC 133.103 (d)		1100-341-10-060-001-0-000	213.90
Time Payment - of 10% of $25.00 ($2.50)		LGC 133.103 (c)		1100-341-10-060-002-0-000	53.48
Administrative Local Transaction Fee ($2)		C.C.P. Art. 102.072		1100-341-10-060-003-0-000	781.86
Motor Vehicle Adm. Fee ($10-$20) (Eliminated for list Cap DL Equipment Cap Inc. Reg.)		TRC Sec 548.605, 520.026,502.407		1100-341-10-060-004-0-000	128.80
Special Fees			1,116	1100-341-10-061-000-0-000	1,185.98
Deferred Disposition		C.C.P. Art. 45.051	1,116.00	M	
Administrative Fee - "Drivers Safety Course" ($10)		C.C.P. Art. 45.0511(f)	40.00	M	
Support of Judiciary Fund ($.60)		LGC 133.105		1100-341-10-060-009-0-000	181.85
Traffic Fee ($3)		T.R.C. 542.403		1100-341-10-061-000-0-000	696.89
Child Safety ($20-$25)		C.C.P. Art. 102.014		1100-341-10-060-011-0-000	34.55
Failure to Appear ($4)		TC 706.006/TC 706.007(d)(2)		1100-341-10-060-012-0-000	-
STATE COURT COSTS AND FEES:					
Criminal Justice Planning Fund C.C.P. ($5)		C.C.P. Art. 102.051		1100-207-20-000-003-0-000	-
State General Revenue Fund ($2.50)		C.C.P. Art. 102.015		1100-207-20-000-010-0-000	-
Law Enforcement Education Fund (____$1,____$1.50,____$3.50)		Govt. Code Sec. 415.002		1100-207-20-000-011-0-000	-
Operators and Chauffeurs License Fund ($75)		T.R.C. 601.192		1100-207-20-000-031-0-000	-
Time Payment - of 50% OF $25.00 ($12.50)		LGC 133.103 (b)		1100-207-20-000-005-0-000	267.38
Juvenile Crime and Delinquency Fund (____$.25, ____$.50)		C.C.P. Art. 102.0151(m)		1100-207-20-000-007-0-000	4.88
Comprehensive Rehabilitation Fund ($5)		C.C.P. Art. 102.062		1100-207-20-000-008-0-000	-
Fugitive Apprehension Fund ($5)		C.C.P. Art. 102.019 (a) 2		1100-207-20-000-009-0-000	56.50
Consolidated Court Costs Fund ($40)		CCP 102.075 (a) & LGC 133.102		1100-207-20-000-015-0-000	13,102.98
Compensation Victims Of Crime Fund (____$3, ____$5, ____$15, ____$35)		C.C.P. Art. 56.55 (a) & (3)		1100-207-20-000-017-0-000	169.75
Judicial & Court Personnel Training Fund (____$1, ____$2)		Govt. Code Sec. 56.001 (b)		1100-207-20-000-027-0-000	18.31
Correctional Managment Institute of Texas Fund ($.50)		CCP Art. 102.075		1100-207-20-000-029-0-000	2.50
Indigent Legal Services Fee-JP ($6)	88	Govt. Code Sec. 801.141(2)(B)		1100-207-20-000-004-0-000	528.80
State Traffic Fee- Subtitle C ($30)		TRC Sec 542.4031		1100-207-20-000-035-0-000	4,639.26
Jury Service Fee ($4)		C.C.P Art. 102.0045		1100-207-20-000-053-0-000	1,379.03
Support of Judiciary Fund ($5.40)		LGC 133.105		1100-207-20-000-054-0-000	1,698.93
Birth Certificate Fee ($1.80)	21	HSC 191.022(f)		1100-207-20-000-039-0-000	37.80
Defensive Driving Record Fee ($12)		C.C.P. Art. 45.0511 (c-1)		1100-207-20-000-057-0-000	-
Indigent Defense Representation Fund ($2)		LGC 133.107/GC 102.023		1100-207-20-000-059-0-000	611.47
Moving Violation Fee ($0.10)		C.C.P. Art. 102.022/GC		1100-207-20-000-061-0-000	23.43
Safety Seat Violation Fee ($0.15) (not in effect before September 20, 2011)		TC 545.412 (b-1)		1100-207-20-000-062-0-000	-
Failure to Appear ($20)		TC 706.006/TC 706.007(d)(2)		1100-207-20-000-066-0-000	-
ARREST /WARRANT FEES: STATE		C.C.P. Art. 102.011			
D.P.S. (_____$3,_____$5,_____$15,_____$50)				1100-207-20-000-019-0-000	1,521.97
T.A.B.C. (_____$3,_____$5,_____$35,_____$50)				1100-207-20-000-020-0-000	-
P.K.W.L. (_____$3,_____$5,_____$35,_____$50)				1100-207-20-000-021-0-000	10.00
ARREST /WARRANT/SERVICE FEES: COUNTY		LGC 118.131			
Sheriff Fees:				1100-342-10-060-001-0-000	220.00
Constable Fees:					
Precinct #1				1100-342-10-291-000-0-000	7,040.40
Precinct #2				1100-342-10-292-000-0-000	-
Precinct #3				1100-342-10-293-000-0-000	-
Precinct #4				1100-342-10-294-000-0-000	-
Precinct #5				1100-342-10-295-000-0-000	-
District Attorney Fees				1100-341-10-060-007-0-000	-
Tax Assessor Fraud Investigators Fees				1100-342-10-060-002-0-000	-
School District Arrest Fee				1100-342-10-060-003-0-000	-
Fire Marshal Fee				1100-342-20-060-001-0-000	-
Due to Others					
Warrant Fees Out of County Service Fees (101) Law Enforcement Agencies		C.C.P. Art. 102.011 (a) 2 (A)		1100-207-30-000-003-0-000	-
Refund - Overpayments				1100-202-00-000-007-0-000	244.06
Due to Others				1100-202-00-000-007-0-000	-
Restitution				1100-202-00-000-007-0-000	-
Failure to Appear- OmniBase ($6)		TC 706.006/TC 706.007(d)(2)		1100-202-00-000-019-0-000	-
Justice Fees (Local Fees)				1100-341-10-060-001-0-000	2,467.00
Small Claims Court Filing Fee ($25)		LGC 118.121/118.122	-		
Justice Court Filing Fee ($25)		LGC 118.121/118.122	2,200.00	M	
Forcible Entry and Detainer Court Filing Fee ($25)		LGC 118.121/118.122			
Transcript Fees ($10)		LGC 118.121/118.123 (b)			
Abstract Fees ($5)		LGC 118.121/118.123 (c)	10.00	M	
Writ Filing Fee ($5)		LGC 118.121/118.123 (d)	234.00	40 M	
Issuing other Document ($1 1st pg. .25 for each addit' pg)		LGC 118.121/118.123 (e)	22.00	M	
Certified Copies of Court Papers ($2 1st pg. .25 for each addit'l pg)		LGC 118.121	-		
Probable Cause Tow Hearing Fee ($20)		LGC 101.161 (a)4	-		
Birth Certificates ($22 each)		HSC 191.0045 (3)(d)		1100-341-10-060-001-0-000	424.20
Death Certificates ($20 each, each addit'l $3)		HSC 191.0045 (3)(d)		1100-341-10-060-001-0-000	149.00
Preservation of Vital Statistics Fee ($1 each)		HSC Sec 191.0045(h)		1100-341-10-060-008-0-000	31.00
Jury Fees (Civil $5, Criminal $3)		Rules of Civil Proc., Rule 5441 CCP 102.004		1100-341-10-060-006-0-000	-
				TOTAL AMOUNT DUE TO THE COUNTY TREASURER:	$ 70,316.20

THIS REPORT IS DUE IN THE OFFICE OF THE COUNTY AUDITOR BEFORE THE FIFTH (5TH) WORKING DAY OF THE FOLLOWING MONTH (LGC § 114.001).

COUNTY AUDITOR'S FORM: RE-JP(08) REVISED 9/2012

27,503.05 TC X, M
224.20 M
1,022.97 M
226.98 M
1,351.99 M
226.67 M
56.66 M
815.52 M
1,156.00
196.77 M
704.11 M
64.55 M
287.24 M
5.08 M
66.58 M
12,466.29 M
199.75 M
22.31 M
3.50 M
6,721.47 M
1,311.94 M
1,747.06 M
627.90 M
23.53 M
.15
1,571.46 M
705.76 M
7,221.13 M
406.28 V M X
2,272.80
$72,583.30 X3

JUSTICE OF THE PEACE GILBERTO SANCHEZ
SCHEDULE OF ADJUSTMENTS
FOR THE PERIOD OF AUGUST 1, 2013 THROUGH AUGUST 31, 2013

LTF should be assessed.

Receipt #	Docket #	Offen Desc.	Offen Date	CTWRTPS	CCC	CHS	CHSUP	CMIS	CO	CONST1	CAF	CS	CVCA	DD	DPS	DTDREF	FA	IDF	JCD	JCPT	JCTF	JSF	LTF	MCWV	MVF	SFC	SFS	SO	STF	TFC	TP	WF	WFCONST1	WTSOW	WRITPOSS	Total
17K2330/11	G598-9215	NO SAFETY BELT	5/18/1998		17	3			25				15		5		5		0.25	1																109.25
25K3615/11	T98 0975GS	NO SAFETY BELT	9/11/1998		17	3			25				15		5		5		0.25	1																74.25

CRF should be assessed.

25K3246/11	T99 3612GS	ALLOW CHILD (4-)	4/1/1999		17	3			48.75				15		5		5		0.25	1			2													150

CRF should NOT be assessed.

25K3397/11	T03-31355GS	NO SAFETY BELT	4/1/2003		17	3		0.5	25		25		15		5		5		0.5	2	4		2													157
25K3678/11	T01 21859GS	PASSENGER NOT R	5/26/2003		17	3		0.5	25		25		15		5		5		0.5	2	4		2													157

Reason explaining VOID needs to be entered into Tyler.

25K3549/11*V	T10-4708GS	OVER GROSS WEI	7/1/2010		-40	-1	-1		-150						-5		-2				-4	-4	-2	-150		-0.6	-5.4									-347
17K3425/11A	E13-2810GS	DRIVING WHILE LI	3/13/2013						47.9														2		0.1											50
25K3424/11A	E13 3334GS	DRIVING WHILE LI	5/22/2013						47.9														2		0.1											50
17K3244/11A	T13-4305GS	SPEEDING (EXCEE	7/1/2013		40	3	1								5		2				4	4	2		0.1	0.6	5.4		30	3						100.1
17K3356/11A	T13 5050GS	OVER GROSS WEI	8/8/2013		40	3	1		500						5		2				4	4	2			0.6	5.4									567
25K3606/11AB	E13-5398GS	OVER 20 000 AXLE	8/19/2013		40	3	1		500						5		2				4	4	2			0.6	5.4									567
17K3468/11*V	E12-6041GS	NO DRIVER'S LICE	10/5/2012		-34.19	-2.57	-0.65								-4.28		-1.7				-3.42	-3.42	-1.7			-0.51	-4.62						-42.73			-100
25K3407/11*V	E13-4132GS	NO DRIVER'S LICE	7/4/2013		-10.14	0.76	0.26		-66						1.26		0.51				-1.01	1.02	2.5			0.16	1.38									85

CS should be assessed.

25K3487/11	T10-4294GS	SAFETY SEAT CHIL	8/13/2010		40	3	1		125		125				5		2				4	4	2		0.1	0.6	5.4		30	3						375.1

CS should be assessed.

25K3455/11	T12 1753GS	SPEEDING (SCHOC	5/5/2012		40	3	1		194.9						5		2				4	4	2		0.1	0.6	5.4		30	3						345
25K3363/11	T12 6377GS	SPEEDING (SCHOC	11/7/2012		4.26	0.31	0.11		128.9	0.53							0.22				0.42	0.43	2.63		0.02	0.07	0.58		3.2	0.31	5.34				10.67		158

Missed no-deterrent state. TP should be assessed.

25K3336/11	T13-4131GS	DISREGARD STOP	6/27/2013		0.03		0.01		52.9								0.01						2		0.01	0.01	0.01		0.02							55
17K3407/11A	T13-4132GS	NO DRIVER'S LICE	7/4/2013		10.14	0.76	0.26		65.9						1.26		0.51				1.01	1.02	2.5		0.1	0.16	1.38									85

These offenses are on the list of DPS required violations; therefore, should have MVF.

Receipt #	Docket #	Offen Desc.	Offen Date	CTWRTPS	CCC	CHS	CHSUP	CMIS	CO	CONST1	CAF	CS	CVCA	DD	DPS	DTDREF	FA	IDF	JCD	JCPT	JCTF	JSF	LTF	MCWV	MVF	SFC	SFS	SO	STF	TFC	TP	WF	WFCONST1	WTSOW	WRITPOSS	Total
25K3293/11	T10-6465GS	NO DRIVER'S LICE	11/12/2010		40	3	1		141						5		2				4	4	2			0.6	5.4							50			256
25K3476/11	T10-7130GS	NO DRIVER'S LICE	12/17/2010		40	3	1		141						5		2				4	4	2			0.6	5.4							50			256
25K3454/11	T11 2196GS	NO DRIVER'S LICE	4/18/2011		40	3	1		168						5		2				4	4	2			0.6	5.4										215
25K3289/11	T11 2458GS	NO DRIVER'S LICE	4/29/2011		40	3	1		141						5		2				4	4	2			0.6	5.4							50			256
17K3629/11	C813 1088GS	DRIVING UNDER T	5/30/2011		40	3	1		500						5		2				4	4	2			0.6	5.4										567
25K3762/11	T11 7332GS	NO DRIVER'S LICE	11/30/2011		40	3	1		141						5		2				4	4	2			0.6	5.4							50			256
17K3599/11	T12 1460GS	NO DRIVER'S LICE	2/13/2012		40	3	1		141						5		2				4	4	1			0.6	5.4							50			256
25K3566/11	T12 3060GS	DRIVING WHILE LI	5/14/2012		40	3	1		451						5		2				4	4	2			0.6	5.4										508
25K3644/11	T12-3687GS	NO DRIVER'S LICE	6/5/2012		40	3	1		141						5		2				4	4	2			0.6	5.4							50			256
25K3511/11	T12 6570GS	DRIVING UNDER T	11/5/2012		40	3	1								5		2				4	4	1			0.6	5.4										67
25K3475/11	T13-1847GS	DRIVING WHILE LI	3/18/2013		40	3	1		451						5		2				4	4	2			0.6	5.4										508
17K3246/11	T13-2310GS	NO DRIVER'S LICE	4/1/2013		40	3	1		66						5		2				4	4	2			0.6	5.4										133
25K3636/11	T13-3742GS	NO DRIVER'S LICE	6/4/2013		40	3	1		66						5		2				4	4	2			0.6	5.4										133
17K3654/11	T13-4423GS	EXPIRED COMMER	7/3/2013		40	3	1		100						5		2				4	4	2			0.6	5.4		15	3						200
25K3426/11	T13-4231GS	NO VALID INSPECT	7/5/2013		40	3	1		0.1						5		2				4	4	2			0.6	5.4		30	3						100.1
25K3662/11	T13-4325GS	NO VALID INSPECT	7/5/2013		40	3	1		0.1						5		2				4	4	2			0.6	5.4		30	3						100.1
17K3316/11	T13-4471GS	NO DRIVER'S LICE	7/6/2013		40	3	1		66						5		2				4	4	2			0.6	5.4										133
25K3703/11	T13-4512GS	NO DRIVER'S LICE	7/6/2013		40	3	1		66						5		2				4	4	2			0.6	5.4										133
17K3549/11	T13-5089GS	NO VALID INSPECT	7/29/2013		40	3	1		50						5		2				4	4	2			0.6	5.4		30	3						150
25K3531/11	T13 5010GS	NO DRIVER'S LICE	7/30/2013		29.86	2.24	0.74								3.74		1.49				2.99	2.98	1.5			0.44	4.82										50
25K3377/11	T13 5073GS	NO DRIVER'S LICE	8/5/2013		40	3	1								5		2				4	4	2			0.6	5.4										67
17K3446/11A	T12 6043GS	NO DRIVER'S LICE	10/5/2012		34.19	2.57	0.85								4.28		1.7				3.42	3.42	1.71			0.51	4.62						42.73				100

These offenses are NOT on the list of DPS moving violations; therefore, should NOT have MVF.

25K3443/11	T10-4508GS	NO SAFETY BELT	7/15/2010		40	3	1		50						5		3				4	4	2		0.1	0.6	5.4		30	3				50			203.1
25K3573/11	T11-6068GS	NO SAFETY BELT	11/29/2010		40	3	1		50						5		2				4	4	2		0.1	0.6	5.4		30	3							150.1

Exhibit A

JUSTICE OF THE PEACE GILBERTO SAENZ
SCHEDULE OF ADJUSTMENTS
FOR THE PERIOD OF AUGUST 1, 2013 THROUGH AUGUST 31, 2013

These offenses are NOT on the list of DPS moving violations; therefore, should NOT have MVF.

Receipt #	Docket #	Offen. Desc.	Offen. Date	CTWRTPS	CCC	CHS	CHSJP	CAHT	CO	CONST1	CAF	CS	CVCA	DO	DPS	DTOHAT	FA	IDF	JCD	JCPT	JCTF	JSF	LTF	MCWV	MVF	SJFC	SJFS	SO	STF	TFC	TP	WFF	WFCONST2	WFSOW	WRITPOSS	Total
D5827599113A	T10-09106GS	PASSENGER NOT S	11/29/2010		0 03		0 01									18 95							1 50			0 01	0 01		0 02		19 43					60
JP5624651	T11-51656GS	NO SAFETY BELT	9/14/2011		40	3	1		50						5			3			4	4	2		0 1	0 6	5 4		30	3				50			200 1
5256705111	T11-75466S	NO SAFETY BELT	12/8/2011		40	3	1		50						5			2			4	4	2		0 1	0 6	5 4		30	3							150 1
5256748211	T12-18776S	NO SAFETY BELT	3/25/2012		40	3	1								5			2			4	4	2		0 1	0 6	5 4		30	3							100 1
3762567111	T12 30599S	NO SAFETY BELT	5/14/2012		40	3	1		50						5			2			4	4	2		0 1	0 6	5 4		30	3							150 1
3762553111	T12 51086S	NO SAFETY BELT	8/18/2012		40	3	1		50						5			2			4	4	2		0 1	0 6	5 4		30	3							150 1
3762668111	T12-52016S	NO SAFETY BELT	8/24/2012		36 65	2	0 66								3 34			1 33			3 67	2 67	1 34		0 06	0 39	3 59		19 99	2				33 31			100
3762507111	T12 6588GS	NO SAFETY BELT	10/15/2012		30 01	3 5	0 51		50						2 5			1 01			3	3	3		0 06	0 3	2 7		15 01	1 5	35			50			177 1
3762538111	T12-7674GS	NO SAFETY BELT	4/9/2012		40	3	1		50						5			2			4	4	2		0 1	0 6	5 4		30	3							150 1
3762257111	T12 3548GS	NO SAFETY BELT	5/29/2012		40	3	1		50						5			2			4	4	2		0 1	0 6	5 4		30	3							150 1
3762380111	T12-4267GS	NO SAFETY BELT	7/6/2012		40	3	1				50				5			2			4	4	2		0 1	0 6	5 4		30	3							150 1
3762482111	T12-4685GS	NO SAFETY BELT	7/18/2012		40	3	1		49 9						5			2			4	4	2		0 1	0 6	5 4		30	3							150
3762315111	T12-4766GS	NO SAFETY BELT	7/18/2012		40	3	1		49 9						5			2			4	4	2		0 1	0 6	5 4		30	3							150
3762716111	T12-5418GS	NO SAFETY BELT	8/6/2012		40	3	1		50						5			2			4	4	2		0 1	0 6	5 4		30	3							150 1

Judgement date needs to be entered.

3762737111	CR12 11995GS	PARENT CONTRIBU	10/15/2012		13 78	1	0 34					6 61						0 67			1 12	1 32	2 35			0 2	1 78				21 18					50
3762757111	CR13 08JFGSCE	CONTEMPT OF CO	4/16/2013		7 74	0 58	0 2		1									0 39			0 77	0 77	2 38			0 12	1 05				25					40

Is judgment date correct? Defendant made payment before the judgment date. MVF should be assessed.

3757800111	T12 6643GS	NO DRIVER'S LICE	11/4/2012		40	3	1		141						5			2			4	4	2			0 6	5 4							50			258

Is judgment date correct? Bond was received and liquidated before the judgment date.

Receipt #	Docket #	Offen. Desc.	Offen. Date	CTWRTPS	CCC	CHS	CHSJP	CAHT	CO	CONST1	CAF	CS	CVCA	DO	DPS	DTOHAT	FA	IDF	JCD	JCPT	JCTF	JSF	LTF	MCWV	MVF	SJFC	SJFS	SO	STF	TFC	TP	WFF	WFCONST2	WFSOW	WRITPOSS	Total
D5627031111	T12 6644GS	SPEEDING (EXCEE	11/4/2012		40	3	1		119 9						5			2			4	4	2		0 1	0 6	5 4			30	3				50		270
3762795111	CR13-1670GS	PUBLIC INTOXICAT	7/29/2013		40	3	1		100									2			4	4	2			0 6	5 4	5									167
3762797111	CR13 1080GS	PUBLIC INTOXICAT	8/2/2013		40	3	1		100									2			4	4	2			0 6	5 4	5									167
3762796111	CR13-1081GS	PUBLIC INTOXICAT	8/2/2013		40	3	1		100									2			4	4	2			0 6	5 4	5									167
3762799111	CR13-1082GS	DISORDERLY CONI	8/11/2013		40	3	1		60									2			4	4	2			0 6	5 4	5									127
3762805111	T13 5476GS	FAIL TO OBTAIN VEHIC	8/16/2013		40	3	1		51									2			4	4	2		0 1	0 6	5 4	5	30	3							153 1
3762780111	T13-5473GS	FAIL TO DISPLAY D	8/16/2013		40	3	1		66									2			4	4	2		0 1	0 6	5 4	5									133 1
3762804111	T13 5474GS	NO LIABILITY INSU	8/16/2013		40	3	1		175									3			4	4	2			0 6	5 4	5									242
3762796111	CR13-1084GS	DISORDERLY CONI	8/17/2013		40	3	1		60									2			4	4	2			0 6	5 4	5									127
3762802111	CR13 1090GS	PUBLIC INTOXICAT	8/18/2013		40	3	1		100									2			4	4	2			0 6	5 4	5									167

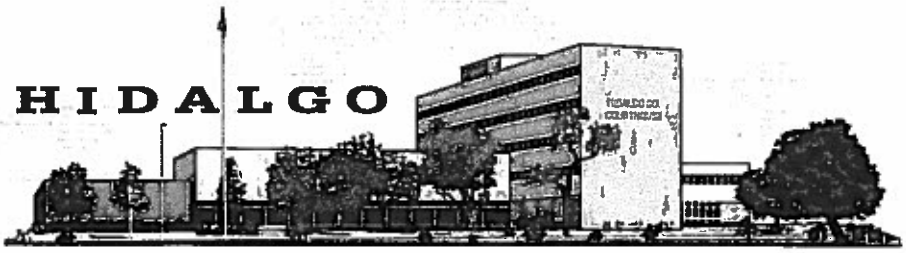
Correct fee codes should be used. Writ filing fee should be $5 and Constable service fee should be $200.

3762571111	FED13-1344GS	Forcible Entry Det	7/25/2013		5																														200	205

Capias ers fees should be $50. Was a warrant fee also assessed? If so, please use the proper fee code for the warrant fee.

3762758111	T07-07116GS	NO DRIVER'S LICE	12/30/2006		23 3	1 67	0 56		60						2 78						2 33	2 33	3 33			0 34	1 9				25			77 86			200
3762508111	T12-1010GS	SPEEDING (EXCEE	2/9/2012		13 35	1	0 34		90 9						1 66			0 67			1 33	1 33	2 66		0 04	0 21	1 81		10 01	1	25			66 69			225

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

October 29, 2013

The Honorable Gilberto Saenz
Hidalgo County Justice of the Peace Pct. 1, Pl. 1
1902 Joe Stephens, Suite 301
Weslaco, Texas 78596

Re: Review of *Monthly Fines and Fees Report* and Supporting Documentation
For the month of September 2013

Dear Judge Saenz:

We have conducted a limited scope review of the *Monthly Fines and Fees Report* and supporting documentation for the month of September 2013 pursuant to Local Government Code §115.002 (a), §115.002 (b), and Code of Criminal Procedure Article 103.011. The objective of the review was to determine if fines, fees, and court costs collected were properly accounted and reported.

Scope:
The scope of our review was limited to collections reported by your office on the *Monthly Fines and Fees Report* for the month of September 2013. 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 fines, fees, and court cost statutes and schedules. The following procedures were also performed:

- Reviewed the submittal dates of the *Monthly Fines and Fees Report* and applicable supporting documentation to the County Auditor's Office to determine if the report and applicable supporting documentation were received within five days after the last day of the month pursuant to Local Government Code § 114.001 (b).
- Verified the signature on the *Monthly Fines and 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 Fines and Fees Report* by footing and cross-footing the report.
- Reviewed receipts issued to determine if fines, fees, and court costs were allocated and reported in the proper amounts and verified whether any adjustments were made.
- Verified that procedures for voided receipts were properly followed.
- Verified that collections per the *Monthly Fines and Fees Report* agreed to: 1.) total receipts issued per *Ableterm's* Receipt Journal Report, 2.) total collections per *Ableterm's* Fee Distribution Reports, 3.) total deposits made with the County Treasurer, and 4.) total deposits posted to *alio's* Undistributed Receipts general ledger account.

HIDALGO COUNTY DISTRICT JUDGES

JAIME E. TIJERINA JUDGE, 92nd D.C. | RODOLFO DELGADO JUDGE, 93rd D.C. | J. R. "BOBBY" FLORES JUDGE, 139th D.C. | ROSE GUERRA REYNA JUDGE, 206th D.C. | JUAN R. PARTIDA JUDGE, 275th D.C. | MARIO E. RAMIREZ, JR. JUDGE, 332nd D.C. | NOE GONZALEZ JUDGE, 370th D.C. OVERSEER | LETICIA LOPEZ JUDGE, 398th D.C. | AIDA SALINAS FLORES JUDGE, 398th D.C. | ISRAEL RAMON, JR. JUDGE, 430th D.C. | JESSE CONTRERAS JUDGE, 449th D.C.

- Verified that "Discharge" collections received by the Sheriff's Office were receipted by the Justice of the Peace Office and included on the *Monthly Fines and Fees Report.*
- Verified the sequence of receipts per the *Monthly Fines and Fees Report* agreed to *Ableterm's* Receipt Journal Report, and the Sheriff's "D" Report. In addition, verified that receipts followed sequential order.
- Compared the Online Credit Card Report to *Ableterm's* Daily Balance Report to ensure all online credit card transactions were timely receipted by the Justice of the Peace and County Treasurer's Office.
- Reviewed *Cashier's Daily Close-Out Reports* (Close-Out Reports) and County Treasurer receipts to determine whether fees collected were properly accounted & deposited with the County Treasurer on a daily basis.
- Reviewed receipts, Close-Out Reports, *Schedule of Receipts and Deposit* form, mail logs, and the *Monthly Fines and Fees Report*, among other reports, to verify proper completion.
- Verified if cash bonds posted by the defendants who failed to appear before the Justice of the Peace were forfeited (liquidated) by the 10th workday following the date of release from jail.

Conclusion:
Total collections for the month of September 2013 totaled $70,509.70. Based on the results of our review, we have concluded that fines, fees, and court costs were generally properly accounted and reported; however, the system of internal controls for the accounting and reporting of fines, fees, and court costs require improvement as noted in the following observations.

Observation No. 1:
We reviewed receipts issued for the month in review to determine whether fines, fees, and court costs collected were properly allocated and reported.

The results of our review revealed that 45 receipts contained errors in the allocation of fees, fines, and court costs. The Justice of the Peace staff was made aware of the necessary revisions and corrections were made prior to submitting the final *Monthly Fines and Fees Report* to Commissioners Court for approval (see Exhibit A).

There are numerous statutes that require Justices of the Peace to charge various fines, fees, and court costs for certain services and offenses. Fines, fees, and court costs must be allocated pursuant to State statutes and/or Commissioners Court approval.

Formal monitoring procedures have not been implemented to ensure that fines, fees, and court costs are properly allocated and reported. The County may be held liable to the State for failure to properly allocate and report fines, fees, and court costs.

Recommendation:
Management should develop and implement formal monitoring procedures to ensure that fines, fees, and court costs are properly allocated and reported. At a minimum, the following procedures should be implemented:

- Staff should be provided with training regarding the proper allocation of fines, fees, and court costs.
- Staff should review the allocation of fines, fees, and court costs before the official County receipt is issued.
- Access for setting up offense codes with the proper fines, fees, and court costs, in *AbleTerm,* should be limited to staff with adequate knowledge of the applicable allocation.
- Staff should ensure that the proper fines, fees, and court costs allocation, offense date, and judgment date are entered when a case is setup in *AbleTerm.*

Observation No. 2:
We noted during our review that procedures for voiding receipts were not always properly followed. Receipts did not contain one or more of the following: date of void, signature of employee requesting the void, receipt marked with the word "VOID", and a reason for the void.

The County Auditor's Office requires that if a cashier makes an error, the receipt be voided. The procedures noted below must be followed:

a. The Cashier must obtain approval by his/her supervisor prior to voiding the receipt. In addition, the Cashier must provide the reason for the void, date of void, and their signature on the voided receipt.
b. The supervisor must sign & date the void receipt to document responsibility for verifying that the void was properly completed (i.e., all copies of the receipt are marked "VOID", contain an explanation for the void, contain the date the receipt was voided and signature of the employee requesting the void).
c. If a new receipt is issued, the voided receipt number and the new receipt number should be cross-referenced.
d. All copies of the voided receipt must be securely attached together &submitted to the County Auditor's Office.

c. Computer access controls to void receipts should be limited to supervisors.

Formal procedures have been developed and implemented to ensure receipts are properly voided. This may result in the loss or misuse of County funds.

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

Observation No. 3:
We noted that properly completed copies of the May 2013, June 2013, August 2013, and September 2013 Office of Court Administration's (OCA) "Official JP Monthly Reports" have not been filed with the County Auditor's Office, as of today.

Pursuant to Local Government Code § 114.001 (b), a monthly report must be filed within five days after the last day of each month. In addition, Local Government Code §112.002 (a) authorizes the county auditor to prescribe the system of accounting for the county. Local Government Code Section 112.002 (b) further states that "the county auditor may adopt and enforce regulations, not inconsistent with law or with a rule adopted under Section 112.003, that the auditor considers necessary for the speedy and proper collecting, checking, and accounting of the revenues and other funds and fees that belong to the county or to a person for whom a district clerk, district attorney, county officer, or precinct officer has made a collection or for whose use or benefit the officer holds or has received funds. Pursuant to Local Government Code Section 112.002 (a) and (b), the County Auditor requires the submittal of properly completed reports (i.e., *Monthly Fines and Fees Report*, *Schedule of Receipts and Deposits*, copy of the Office of Court Administration's "Official JP Monthly Report", Cash Disbursement Journal, etc.) for checking and properly accounting for funds collected by the Justice of the Peace Offices.

Formal procedures have not been implemented to ensure that properly completed copies of OCA's "Official JP Monthly Reports" are filed with the County Auditor's Office within five days after the last day of each month. Timely submittal of these reports helps ensure that revenues and liabilities are properly recorded.

Recommendation:
Management should develop and implement formal procedures to ensure that properly completed copies of OCA's "Official JP Monthly Report" are filed with the County Auditor's Office within five days after the last day of each month. In addition, please file properly completed copies of the May 2013, June 2013, August 2013, and September 2013 OCA's "Official JP Monthly Reports" with the County Auditor's Office no later than November 8, 2013.

Please provide a written management response to the observations noted above by November 22, 2013.

If you should have any questions or would like to schedule a meeting to discuss the above noted observations, please do not hesitate to contact Luis G. Raga, Internal Auditor I, at 318-2511 ext. 4647, Yvonne Torres, Revenue Audit Supervisor, at ext. 4642, Arcy B. Duran, CPA, Director of Audit, at ext. 4645, or me at ext. 4604.

Respectfully,

Ray Enfiacio, CPA
County Auditor

Enclosures: Copy of *Monthly Fines and Fees Report* and Monthly Adjustments

cc: Valde Guerra, Commissioners Court Executive Officer

RECEIVED
OCT 3 2013
HIDALGO COUNTY AUDITOR'S OFFICE

JUSTICE OF THE PEACE
MONTHLY FINES AND FEES COLLECTED
FOR THE MONTH OF: September-13

BC

Judge: GILBERTO SAENZ
Precinct No. 1 **Place No.** 1

City: WESLACO, TX
Hidalgo County, Texas

Part I: RECAP OF AMOUNT PAYABLE TO THE COUNTY TREASURER

TOTAL CASH COLLECTED	(Receipts #s)	62778J11	THRU	63308J11	70569.70
	(Control #s)	2645741	THRU	2640231	$ 68,249.40
Sheriff's "D" Report	(Receipt #s)		THRU		

LESS: COST ON DEPOSIT — 560.60 X7

ADD: COST ON DEPOSIT LIQUIDATED — 560.61 X7

AMOUNT OWED TO COUNTY (Should Match Amt in Part III) — 70569.70 / $ 68,249.40 X3

Less: Total amount of remittances to County Treasurer (From Part II) — 70569.70 / 68,249.40

Total funds due to County Treasurer (Overtransfer Made to Co Treas.) — $ - X4

Part II: REMITTANCES MADE TO THE COUNTY TREASURER

Description	AMOUNT	Comment
Total Collections for the Month (See Schedule of Receipts & Deposits)	$ 68,249.40 X1	
Add: Previous Month's Bond Overtransfer		
Add: HCSO Monthly "D" Collections Report	2260.7 $0.00 X9	
Total Remittances Made to County Treasurer	70569.70 / $ 68,249.40 X	

PREPARED BY: Cristobal DATE: 10-8-13

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

HIDALGO COUNTY AUDITOR'S OFFICE
APPROVED BY: [signature]
DATE: 10/28/13

[signature] 10-8-13
JUSTICE OF THE PEACE DATE

THIS REPORT IS DUE IN THE OFFICE OF THE COUNTY AUDITOR BEFORE THE FIFTH (5TH) WORKING DAY OF THE FOLLOWING MONTH (LGC § 114.0(

JUSTICE OF THE PEACE
MONTHLY FINES AND FEES COLLECTED
FOR THE MONTH OF: September-13

Judge: GILBERTO SAENZ
Precinct No. 1 Place No. 1

City: WESLACO, TEXAS
Hidalgo County, Texas

RECEIVED
OCT - 9 2013
HIDALGO COUNTY AUDITOR'S OFFICE

Part III SUMMARY OF COLLECTIONS PAYABLE TO THE COUNTY TREASURER

Name of Fine, Fee, Court Cost	# Issued/ Filed	Statute Reference	Detail of Amt Collected	GL Acct No.	Amt. Collected
FINES:					24710.91
County Fines (Local Fine)		LGC 113.004, PC 12.23		1200-351-10-061-000-0-000	$ ~~33,814.84~~
Texas Parks & Wildlife 85% Fine (State Fine)		TPWC 12.107		1100-207-20-000-012-0-000	873.11
No Safety Belt 50% Fine (State Fine)		TRC 545.412, 545.413		1100-207-20-000-028-0-000	250.58 ~~250.50~~
Gross Weight 50% Fine (State Fine)		TRC Sec 621.506 (g)		1100-207-20-000-013-0-000	-
School District 50% Fines		Educ. Code § 25.093 (d) 1 (A)		1100-207-30-000-004-0-000	340.00
LOCAL COURT COSTS AND FEES:					
Courthouse Security Adm. Fee($3)		C.C.P. Art. 102.017 (b)		1241-341-10-060-001-0-000	1108.31 ~~1,036.53~~
Courthouse Security Fund JP ($1)		C.C.P. Art. 102.017		1245-341-10-061-000-0-000	952.51 ~~341.59~~
Justice Court Technology Fund ($4)		C.C.P. Art. 102.0173		1242-341-10-060-000-0-000	1453.69 ~~1,409.99~~
Time Payment - @40% OF $25.00 ($10.00)		LGC 133.103 (d)		1100-341-10-060-001-0-000	175.35 183.93
Time Payment - @ 10% of $25.00 ($2.50)		LGC 133.103 (c)		1100-341-10-060-002-0-000	43.34 45.98
Administrative Local Transaction Fee ($2)		C.C.P. Art. 102.0172		1100-341-10-060-003-0-000	851.89 832.67
Motor Vehicle Adm. Fee ($10-$20) (Dismissal for Ins Exp; DL; Exp Insp Cert, Exp Ins Reg.)		TRC Sec 548.605, 521.026,502.407		1100-341-10-060-004-0-000	220.00
Special Fees			187340	1100-341-10-061-000-0-000	1,255.10
Deferred Disposition		C.C.P. Art. 45.051	1,255.10		1253.10
Administrative Fee - "Drivers Safety Course" ($10)		C.C.P. Art. 45.051(d)	20.00		
Support of Judiciary Fund ($.60)		LGC 133.105		1100-341-10-060-009-0-000	211.67 205.05
Traffic Fee ($3)		T.R.C. 542.403		1100-341-10-061-000-0-000	776.34 958.56
Child Safety ($20-$25)		C.C.P. Art. 102.014		1100-341-10-060-011-0-000	71.20
Failure to Appear ($4)		TC 706.006/TC 706.007(d)(3)		1100-341-10-060-012-0-000	-
STATE COURT COSTS AND FEES:					
Criminal Justice Planning Fund C.C.P. ($5)		C.C.P. Art. 102.053		1100-207-20-000-003-0-000	5.00
State General Revenue Fund ($2.50)		C.C.P. Art. 102.015		1100-207-20-000-010-0-000	2.50
Law Enforcement Education Fund (____$1,____$1.50,____$3.50)		Govt. Code Sec. 415.002		1100-207-20-000-011-0-000	3.50
Operators and Chauffeurs License Fund ($75)		T.R.C. 601.192		1100-207-20-000-031-0-000	-
Time Payment - @50% OF $25.00 ($12.50)		LGC 133.103 (b)		1100-207-20-000-005-0-000	241.69 229.90
Juvenile Crime and Delinquency Fund (____$.25, ____$.50)		C.C.P. Art. 102.0151(m)		1100-207-20-000-007-0-000	3.43
Comprehensive Rehabilitation Fund ($5)		C.C.P. Art. 102.082		1100-207-20-000-008-0-000	5.00
Fugitive Apprehension Fund ($5)		C.C.P. Art. 102.019 (a) 2		1100-207-20-000-009-0-000	49.39
Consolidated Court Costs Fund ($40)		CCP 102.073 (a) 3/ LGC 133.102		1100-207-20-000-015-0-000	-14,113.15
Compensation Victims Of Crime Fund (____$3, ____$5, ____$15, ____$35)		C.C.P. Art. 56.55 (2) & (3)		1100-207-20-000-017-0-000	163.15
Judicial & Court Personnel Training Fund (____$1, ____$2)		Govt. Code Sec. 56.003 (b)		1100-207-20-000-027-0-000	16.75
Correctional Managment Institute of Texas Fund ($.50)		CCP Art. 102.075		1100-207-20-000-029-0-000	1.94
Indigent Legal Services Fee-JP ($6)	29	Govt. Code Sec. 101.041(2) (B)		1100-207-20-000-004-0-000	171.03 174.00
State Traffic Fee- Subtitle C ($30)		TRC Sec 542.4031		1100-207-20-000-035-0-000	3,436.23 3,318.90
Jury Service Fee ($4)		C.C.P Art. 102.0045		1100-207-20-000-053-0-000	3410.22 3,366.68
Support of Judiciary Fund ($5.40)		LGC 133.105		1100-207-20-000-054-0-000	1851.63 1,832.62
Birth Certificate Fee ($1.80)	20	HSC 191.0026(f)		1100-207-20-000-039-0-000	36.00
Defensive Driving Record Fee ($12)		C.C.P. Art. 45.0511 (c-1)		1100-207-20-000-057-0-000	-
Indigent Defense Representation Fund ($2)		LGC 133.107/GC 102.023		1100-207-20-000-059-0-000	649.83 671.81
Moving Violation Fee ($0.10)		C.C.P Art. 102.022/GC		1100-207-20-000-061-0-000	25.21 23.68
Safety Seat Violation Fee ($0.15) (on or before September 28, 2011)		TC 545.412 (b-1)		1100-207-20-000-062-0-000	0.15
Failure to Appear ($20)		TC 706.006/TC 706.007(d)(2)		1100-207-20-000-066-0-000	-
Electronic Filing Fee - Civil ($10)		Govt Code Sec.101.3411		1100-207-20-000-070-0-000	275.10 270.00
ARREST /WARRANT FEES: STATE		C.C.P. Art. 102.011			
D.P.S. (_____$3,_____$5,_____$35, _____$50)				1100-207-20-000-019-0-000	1615.63 1,565.98
T.A.B.C. (_____$3,_____$5,_____$35, _____$50)				1100-207-20-000-020-0-000	5.00
P.K.W.L. (_____$3,_____$5,_____$35, _____$50)				1100-207-20-000-021-0-000	125.00
ARREST /WARRANT/SERVICE FEES: COUNTY		LGC 118.131			
Sheriff Fees:				1100-342-10-060-001-0-000	576.71 121.26
Constable Fees:					6409.89
Precinct #1				1100-342-10-291-000-0-000	6,924.89
Precinct #2				1100-342-10-292-000-0-000	70.00
Precinct #3				1100-342-10-293-000-0-000	-
Precinct #4				1100-342-10-294-000-0-000	50.00
Precinct #5				1100-342-10-295-000-0-000	-
District Attorney Fees				1100-341-10-060-007-0-000	-
Tax Assessor Fraud Investigators Fees				1100-342-10-060-002-0-000	-
School District Arrest Fee				1100-342-10-060-003-0-000	-
Fire Marshal Fee				1100-342-20-060-001-0-000	-
Due to Others					
Warrant Fees Out of County Service Fees (110- Law Enforcement Agencies		C.C.P. Art. 102.011 (a) 2 (A)		1100-207-30-000-003-0-000	-
Refund - Overpayments				1100-202-00-000-007-0-000	73.73 73.11
Due to Others				1100-202-00-000-007-0-000	-
Restitution				1100-202-00-000-007-0-000	-
~~Failure to Appear - OmniBase ($6)~~		~~TC 706.006/TC 706.007(d)(2)~~		~~1100-202-00-000-010-0-000~~	-
Justice Fees (Local Fees)			175.00	1100-341-10-060-001-0-000	423.00 338.00
Small Claims Court Filing Fee ($25)		LGC 118.121/118.122	475.00		
Justice Court Filing Fee ($25)		LGC 118.121/118.122	237.50		
Landlord/Tenant Eviction Filing Fee		LGC 118.121/118.122	250.00		
Transcript Fees ($10)		LGC 118.121/118.123 (b)			
Abstract Fees ($5)		LGC 118.121/118.123 (c)	60.00		
Writ Filing Fee ($5)		LGC 118.121/118.123 (d)	50.00		
Issuing other Document ($1 1st pg, .25 for each addt'l pg)		LGC 118.121/118.123 (e)	3.00		
Certified Copies of Court Papers ($2 1st pg, .25 for each addt'l pg)		LGC 118.121	-		
Probable Cause Tow Hearing Fee ($20)		LGC 101.161 (a)4	-		
Birth Certificates ($22 each)		HSC 191.0045 (3)(d)		1100-341-10-060-001-0-000	484.00
Death Certificates ($20 each, each addt'l $3)		HSC 191.0045 (3)(d)		1100-341-10-060-001-0-000	43.00
Preservation of Vital Statistics Fee ($1 each)		HSC Sec 191.0045(b)		1100-341-10-060-008-0-000	23.00
Jury Fees (Civil $5, Criminal $3)		Rules of Civil Proc., Rule 544/ CCP 102.004		1100-341-10-060-006-0-000	22.00
				TOTAL AMOUNT DUE TO THE COUNTY TREASURER:	$ 68,249.40

HIDALGO COUNTY AUDITOR'S OFFICE
APPROVED BY:
DATE: 10/7/13

THIS REPORT IS DUE IN THE OFFICE OF THE COUNTY AUDITOR BEFORE THE FIFTH (5TH) WORKING DAY OF THE FOLLOWING MONTH (LGC § 134.011).

COUNTY AUDITOR'S FORM: RE-JP-004 REVISED 10/2013

X1 X1 X1 X17 X1 X1 X1

JUSTICE OF THE PEACE GILBERTO SAENZ
SCHEDULE OF ADJUSTMENTS
FOR THE PERIOD ENDING SEPTEMBER 30, 2013

As of September 1, 2013, Filing fee for civil cases is $41. EFF ($10) should have been assessed. Please allocate payment among all court costs. In addition, SCF should not have been assessed, please use OCF ($25).

Receipt #	Docket #	Offense Description	Off Date	ABC	CCC	CHS	CHSJP	CJP	CMIT	CO	CR	CRF	CS	CSS	CVCA	DD	DPS	DTORET	EFF	FA	GR	IDF	IND	JCD	JCPT	JCTF	JSF	LEMI	LEOA	LEOCE	LTF	MVF	SCF	SFC	SWS	SO	STF	TFC	TP	WFCONS	Total
0063003111	DC13-005GS	Debt Claim	9/13/2013																				6										25									31
0063002111	DC13-006GS	Debt Claim	9/13/2013																				6										25									31

The Birth Certificates listed below were skipped. Please provide a response to the Auditor's Office with reason for skipped birth certificates.
BC-4027 & BC-4032

LTF needs to be assessed.

Receipt #	Docket #	Offense Description	Off Date	ABC	CCC	CHS	CHSJP	CJP	CMIT	CO	CR	CRF	CS	CSS	CVCA	DD	DPS	DTORET	EFF	FA	GR	IDF	IND	JCD	JCPT	JCTF	JSF	LEMI	LEOA	LEOCE	LTF	MVF	SCF	SFC	SWS	SO	STF	TFC	TP	WFCONS	Total
0063104111	T98-012005	SPEEDING (EXCEED PR	7/9/1998		17	3									15	29	5			5				0.25	1													1				78.25

Warrant fee should only be $50. Was Canlas Profine assessed? If so, please use the appropriate fee code.

0063204111	T03-197865	SPEEDING (EXCEED PA	1/10/2003		1.11	0.19				0.03	120				0.98		0.32			0.32				0.03	0.14	0.27					2.14							0.19	25	53.28	204

STF and TFC should not have been assessed.

0062840111	CR06-076405	SELL W/O PERMIT	9/5/2006	5	40	3	1			154																	4	4			2			0.5	3.4		30	3			250

These offenses appear on the DPS list, therefore, MVF needs to be assessed.

Receipt #	Docket #	Offense Description	Off Date	ABC	CCC	CHS	CHSJP	CJP	CMIT	CO	CR	CRF	CS	CSS	CVCA	DD	DPS	DTORET	EFF	FA	GR	IDF	IND	JCD	JCPT	JCTF	JSF	LEMI	LEOA	LEOCE	LTF	MVF	SCF	SFC	SWS	SO	STF	TFC	TP	WFCONS	Total
0063211111	T10-186405	NO DRIVER'S LICENSE	3/6/2010		40	3	1			141							5					2				4	4				2			0.6	5.4					50	258
0063178311	T10-299105	NO DRIVER'S LICENSE	4/29/2010		40	3	1			83							5					2				4	4				2			0.6	5.4					50	200
0063193111	T11-182305	NO DRIVER'S LICENSE	3/30/2011		40	3	1			141							5					2				4	4				2			0.6	5.4					50	258
0062967111	T11-380505	NO DRIVER'S LICENSE	7/1/2011		40	3	1			141							5					2				4	4				2			0.6	5.4					50	258
0062959111	T11-420605	NO DRIVER'S LICENSE	7/22/2011		40	3	1			141							5					2				4	4				2			0.6	5.4					50	258
0062934111	CR11-112305	DRIVING WHILE LICENS	9/4/2011		40	3	1			83							5					2				4	4				2			0.6	5.4					50	200
0062784111	T11-544605	LEAVING THE SCENE O	9/10/2011		40	3	1			401							5					2				4	4				2			0.6	5.4		30	3		50	551
0062844111	T12-047805	NO DRIVER'S LICENSE	12/12/2011		40	3	1			168							5					2				4	4				2			0.6	5.4						335
0063225811	T12-074205	DRIVING WHILE LICENS	1/17/2012		40	3	1			433							5					2				4	4				2			0.6	5.4					50	550
0063054111	T12-279105	NO DRIVER'S LICENSE	5/3/2012		40	3	1			141							5					2				4	4				2			0.6	5.4					50	258
0063278111	T12-548005	NO DRIVER'S LICENSE	8/30/2012		40	3	1			141							5					2				4	4				2			0.6	5.4					50	258
0062997111	T12-553505	NO DRIVER'S LICENSE	9/1/2012		40	3	1			141							5					2				4	4				2			0.6	5.4					50	258
0063265111	T12-539505	NO DRIVER'S LICENSE	9/27/2012		40	3	1			141							5					2				4	4				2			0.6	5.4					50	258
0063277111	T12-596705	NO DRIVER'S LICENSE	10/6/2012		40	3	1			133							5					2				4	4				2			0.6	5.4					50	250
0063281111	T13-011905	NO DRIVER'S LICENSE	12/28/2012		40	3	1			141							5					2				4	4				2			0.6	5.4					50	258
0062906111	T13-211005	DRIVING WHILE LICENS	2/13/2013							54																					2											56
0062911811	CR13-104805	DRIVING WHILE LICENS	6/29/2013		40	3	1			433							5					2				4	4				2			0.6	5.4						500
0062839111	T13-443805	SAFETY SEAT CHILD PA	7/6/2013		40	3	1			12.5		12.5					5					2				4	4				2			0.6	5.4		30	3			125
0062866111	T13-570605	SAFETY SEAT CHILD PA	8/13/2013		40	3	1			12.5		12.5					5					2				4	4				2			0.6	5.4		30	3			125

MVF should NOT be assessed.

Receipt #	Docket #	Offense Description	Off Date	ABC	CCC	CHS	CHSJP	CJP	CMIT	CO	CR	CRF	CS	CSS	CVCA	DD	DPS	DTORET	EFF	FA	GR	IDF	IND	JCD	JCPT	JCTF	JSF	LEMI	LEOA	LEOCE	LTF	MVF	SCF	SFC	SWS	SO	STF	TFC	TP	WFCONS	Total
0063212111	T10-434405	NO SAFETY BELT	7/12/2010		40	3	1										5					2				4	4				2	0.1		0.6	5.4		30	3			100.1
0063283711	T12-357105	CHILD<18 NOT RESTRA	5/29/2012		40	3	1			12.5		12.5					5					2				4	4				2	0.1		0.6	5.4		30	3			125.1
0062933111	T13-246805	NO SAFETY BELT	4/2/2013		29.98	2.25	0.74										2.75					1.49				3	3				1.5	0.07		0.44	4.05		22.48	2.25			75
0062793111	T13-400105	NO SAFETY BELT	5/30/2013		40	3	1			50							5					2				4	4				2	0.1		0.6	5.4		30	3			150.1
0062939111	T13-360905	NO SAFETY BELT	6/10/2013		40	3	1			50							5					2				4	4				2	0.1		0.6	5.4		30	3			150.1
0063173111	T13-476305	PASSENGER NOT SECU	7/19/2013		40	3	1			49.9							5					2				4	4				2	0.1		0.6	5.4		30	3			150
0062958111	T13-520505	NO SAFETY BELT	8/3/2013		40	3	1			19.9							5					2				4	4				2	0.1		0.6	5.4		30	3			120
0063176111	T13-553705	NO SAFETY BELT	8/20/2013		40	3	1			50							5					2				4	4				2	0.1		0.6	5.4		30	3			150.1

Reason for REFUND needs to be entered into the Eyegit on AbleTerm.

Receipt #	Docket #	Offense Description	Off Date	ABC	CCC	CHS	CHSJP	CJP	CMIT	CO	CR	CRF	CS	CSS	CVCA	DD	DPS	DTORET	EFF	FA	GR	IDF	IND	JCD	JCPT	JCTF	JSF	LEMI	LEOA	LEOCE	LTF	MVF	SCF	SFC	SWS	SO	STF	TFC	TP	WFCONS	Total
0063186111	T12-520105	NO SAFETY BELT	8/24/2012		13.35	1	0.34			50							1.66	0.04				0.67				1.33	1.33				2.66			0.21	1.81		10.01	1		16.69	102.1
0062836111	T13-191205	NO SAFETY BELT	2/18/2013		8.43	0.63	0.22			50							1.05	0.03				0.43				0.84	0.85				3.12			0.13	1.14		8.32	0.63	9.28		79.1

CSS should not have been assessed.

0063126111	T13-322505	SAFETY SEAT,CHILD PA	5/20/2013		40	3	1			12.5		12.5		0.15			5					2				4	4				2	0.1		0.6	5.4		30	3			125.25

LTF was underassessed by $2.

0062870111	T13-501005	NO DRIVER'S LICENSE	7/20/2013		10.14	0.76	0.26			67.9							1.26					0.51				1.01	1.02				0.5	0.1		0.16	1.38						85

JUSTICE OF THE PEACE GILBERTO SAENZ
SCHEDULE OF ADJUSTMENTS
FOR THE PERIOD ENDING SEPTEMBER 30, 2013

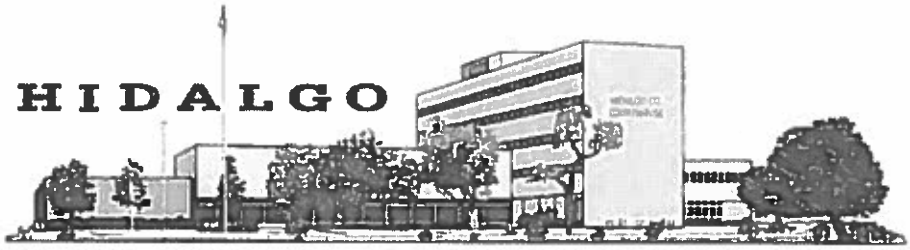
Based on date of warrant below issued, warrant fee should be $35.

Receipt #	Docket #	Offense Description	Off Date	ABC	CCC	CHS	CHSIP	CJP	CMIT	CO	CR	CRF	CS	CSS	CVCA	DD	DPS	DTORLF	EFF	FA	GR	IDF	IND	JCD	JCPT	JCTF	JSF	LEAM	LEOA	LEOCE	LTF	MVF	SCF	SIFC	SJFS	SO	STF	TFC	TP	WFCONS	Total
8062222111	G597-5202	SPEEDING (EXCEED PR	8/30/1997					5		8	5				15		5				2.5				1			0.5	1	2	3								3		50	100

SCF should not have been assessed. Please use DCF fee code.

Receipt #	Docket #	Offense Description	Off Date	ABC	CCC	CHS	CHSIP	CJP	CMIT	CO	CR	CRF	CS	CSS	CVCA	DD	DPS	DTORLF	EFF	FA	GR	IDF	IND	JCD	JCPT	JCTF	JSF	LEAM	LEOA	LEOCE	LTF	MVF	SCF	SIFC	SJFS	SO	STF	TFC	TP	WFCONS	Total
8062953111	DC13-001GS	Debt Claim	9/12/2013																10				6										25								41
8062954111	DC13-002GS	Debt Claim	9/12/2013																10				6										25								41
8062955111	DC13-003GS	Debt Claim	9/12/2013																10				6										25								41
8062956111	DC13-004GS	Debt Claim	9/12/2013																10				6										25								111
8063249111	DC13-008GS	Debt Claim	9/27/2013																10				6										25								41
8063250111	DC13-009GS	Debt Claim	9/27/2013																10				6										25								41
8063251111	DC13-010GS	Debt Claim	9/27/2013																10				6										25								41
8063252111	DC13-011GS	Debt Claim	9/27/2013																10				6										25								41
8063253111	DC13-012GS	Debt Claim	9/27/2013																10				6										25								41
8063305111	DC13-013GS	Debt Claim	9/30/2013																10				6										25								41

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

December 2, 2013

The Honorable Gilberto Saenz
Hidalgo County Justice of the Peace Pct. 1, Pl. 1
1902 Joe Stephens, Suite 301
Weslaco, Texas 78596

Re: Review of *Monthly Fines and Fees Report* and Supporting Documentation
For the month of October 2013

Dear Judge Saenz:

We have conducted a limited scope review of the *Monthly Fines and Fees Report* and supporting documentation for the month of October 2013 pursuant to Local Government Code §115.002 (a), §115.002 (b), and Code of Criminal Procedure Article 103.011. The objective of the review was to determine if fines, fees, and court costs collected were properly accounted and reported.

Scope:
The scope of our review was limited to collections reported by your office on the *Monthly Fines and Fees Report* for the month of October 2013. 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 fines, fees, and court cost statutes and schedules. The following procedures were also performed:

- Reviewed the submittal dates of the *Monthly Fines and Fees Report* and applicable supporting documentation to the County Auditor's Office to determine if the report and applicable supporting documentation were received within five days after the last day of the month pursuant to Local Government Code § 114.001 (b).
- Verified the signature on the *Monthly Fines and 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 Fines and Fees Report* by footing and cross-footing the report.
- Reviewed receipts issued to determine if fines, fees, and court costs were allocated and reported in the proper amounts and verified whether any adjustments were made.
- Verified that procedures for voided receipts were properly followed.
- Verified that collections per the *Monthly Fines and Fees Report* agreed to: 1.) total receipts issued per *Ableterm's* Receipt Journal Report, 2.) total collections per *Ableterm's* Fee Distribution Reports, 3.) total deposits made with the County Treasurer, and 4.) total deposits posted to *alio's* Undistributed Receipts general ledger account.

HIDALGO COUNTY DISTRICT JUDGES

JAIME E. TIJERINA JUDGE, 93rd D.C. | RODOLFO DELGADO JUDGE, 92nd D.C. | J. R. "BOBBY" FLORES JUDGE, 139th D.C. | ROSE GUERRA REYNA JUDGE, 206th D.C. | JUAN R. PARTIDA JUDGE, 275th D.C. | MARIO E. RAMIREZ, JR. JUDGE, 332nd D.C. | NOE GONZALEZ JUDGE, 370th D.C. OVERSEER | LETICIA LOPEZ JUDGE, 389th D.C. | AIDA SALINAS FLORES JUDGE, 398th D.C. | ISRAEL RAMON, JR. JUDGE, 430th D.C. | JESSE CONTRERAS JUDGE, 449th D.C.

- Verified that "Discharge" collections received by the Sheriff's Office were receipted by the Justice of the Peace Office and included on the *Monthly Fines and Fees Report*.
- Verified the sequence of receipts per the *Monthly Fines and Fees Report* agreed to *Ableterm's* Receipt Journal Report, and the Sheriff's "D" Report. In addition, verified that receipts followed sequential order.
- Compared the Online Credit Card Report to *Ableterm's* Daily Balance Report to ensure all online credit card transactions were timely receipted by the Justice of the Peace and County Treasurer's Office.
- Reviewed *Cashier's Daily Close-Out Reports* (Close-Out Reports) and County Treasurer receipts to determine whether fees collected were properly accounted & deposited with the County Treasurer on a daily basis.
- Reviewed receipts, Close-Out Reports, *Schedule of Receipts and Deposit* form, mail logs, and the *Monthly Fines and Fees Report*, among other reports, to verify proper completion.
- Verified if cash bonds posted by the defendants who failed to appear before the Justice of the Peace were forfeited (liquidated) by the 10th workday following the date of release from jail.

Conclusion:
Total collections for the month of October 2013 totaled $73,432.60. Based on the results of our review, we have concluded that fines, fees, and court costs were generally properly accounted and reported; however, the system of internal controls for the accounting and reporting of fines, fees, and court costs require improvement as noted in the following observations.

Observation No. 1:
We reviewed receipts issued for the month in review to determine whether fines, fees, and court costs collected were properly allocated and reported.

The results of our review revealed that 59 receipts contained errors in the allocation of fees, fines, and court costs. The Justice of the Peace staff was made aware of the necessary revisions and corrections were made prior to submitting the final *Monthly Fines and Fees Report* to Commissioners Court for approval (see Exhibit A). According to the Court Coordinator, staff does not consistently verify that fines, fees, and court costs have been properly assessed prior to issuing receipts.

There are numerous statutes that require Justices of the Peace to charge various fines, fees, and court costs for certain services and offenses. Fines, fees, and court costs must be allocated pursuant to State statutes and/or Commissioners Court approval.

Formal monitoring procedures have not been implemented to ensure that fines, fees, and court costs are properly allocated and reported. The County may be held liable to the State for failure to properly allocate and report fines, fees, and court costs.

Recommendation:
Management should develop and implement formal monitoring procedures to ensure that fines, fees, and court costs are properly allocated and reported. At a minimum, the following procedures should be implemented:

- Staff should be provided with training regarding the proper allocation of fines, fees, and court costs.
- Staff should review the allocation of fines, fees, and court costs before the official County receipt is issued.
- Access for setting up offense codes with the proper fines, fees, and court costs, in *AbleTerm*, should be limited to staff with adequate knowledge of the applicable allocation.
- Staff should ensure that the proper fines, fees, and court costs allocation, offense date, and judgment date are entered when a case is setup in *AbleTerm*.

Observation No. 2:
We noted that properly completed copies of the May 2013, August 2013, September 2013, and October 2013 Office of Court Administration's (OCA) "Official JP Monthly Reports" have not been filed with the County Auditor's Office, as of today. According to the Justice of the Peace staff, the reports are incorrect due to a programming error.

Pursuant to Local Government Code § 114.001 (b), a monthly report must be filed within five days after the last day of each month. In addition, Local Government Code §112.002 (a) authorizes the county auditor to prescribe the system of accounting for the county. Local Government Code Section 112.002 (b) further states that "the county auditor may adopt and enforce regulations, not inconsistent with law or with a rule adopted under Section 112.003, that the auditor considers necessary for the speedy and proper collecting, checking, and accounting of the revenues and other funds and fees that belong to the county or to a person for whom a district clerk, district attorney, county officer, or precinct officer has made a collection or for whose use or benefit the officer holds or has received funds. Pursuant to Local

Government Code Section 112.002 (a) and (b), the County Auditor requires the submittal of properly completed reports (i.e., *Monthly Fines and Fees Report*, *Schedule of Receipts and Deposits*, copy of the Office of Court Administration's "Official JP Monthly Report", Cash Disbursement Journal, etc.) for checking and properly accounting for funds collected by the Justice of the Peace Offices.

Formal procedures have not been implemented to ensure that properly completed reports are filed with the County Auditor's Office within five days after the last day of each month. Timely submittal of these reports helps ensure that revenues are recognized in a timely manner.

Recommendation:
Management should develop and implement formal procedures to ensure that properly completed reports are filed with the County Auditor's Office within five days after the last day of each month. As part of these procedures, programming errors, if any, should be immediately notified to Tyler Technologies for prompt resolution. Copies of the OCA's "Official JP Monthly Report" for the months of May 2013, August 2013, September 2013, and October 2013 should be filed with the County Auditor's Office as soon as possible.

Please provide a written management response to the observations noted above by December 17, 2013.

If you should have any questions or would like to schedule a meeting to discuss the above noted observations, please do not hesitate to contact Marissa Castillo, Internal Auditor I, at 318-2511 ext. 4650, Yvonne Torres, Revenue Audit Supervisor, at ext. 4642, Arcy B. Duran, CPA, Director of Audit, at ext. 4645, or me at ext. 4604.

Respectfully,

Ray Eufracio, CPA
County Auditor

Enclosures: Copy of *Monthly Fines and Fees Report* and Monthly Adjustments

cc: Valde Guerra, Commissioners Court Executive Officer

RECEIVED
NOV 15 2013
HIDALGO COUNTY AUDITOR'S OFFICE

JUSTICE OF THE PEACE
MONTHLY FINES AND FEES COLLECTED
FOR THE MONTH OF: October-13

PBC

Judge: GILBERTO SAENZ
Precinct No. 1 **Place No.** 1

City: WESLACO, TX
Hidalgo County, Texas

Part I: RECAP OF AMOUNT PAYABLE TO THE COUNTY TREASURER

TOTAL CASH COLLECTED	(Receipts #s)	63309J11	THRU	63853J11	$ 72,432.60 ~~72,722.35~~ TO X10
	(Control #s)	2640232	THRU	2640731	
Sheriff's "D" Report	(Receipt #s)		THRU		

LESS:	COST ON DEPOSIT	435.00 - X7
ADD:	COST ON DEPOSIT LIQUIDATED	435.60 - X7
	AMOUNT OWED TO COUNTY (Should Match Amt in Part III)	$ 72432.60 ~~72,722.35~~ X3
Less:	Total amount of remittances to County Treasurer (From Part II)	72432.60 ~~72,722.35~~
	Total funds due to County Treasurer (Overtransfer Made to Co Treas.)	$ -

Part II: REMITTANCES MADE TO THE COUNTY TREASURER

Description	AMOUNT	Comment
Total Collections for the Month (See Schedule of Receipts & Deposits)	$ 72,722.35 B1	
Add: Previous Month's Bond Overtransfer		
Add: HCSO Monthly "D" Collections Report	711.25 ~~$0.00~~ X9	
	74,432.60	
Total Remittances Made to County Treasurer	$ ~~72,722.35~~	

PREPARED BY: Evelia DATE: 11-7-13

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

HIDALGO COUNTY AUDITOR'S OFFICE
APPROVED BY: [signature]
DATE: 11/20/13

[signature] 11-7-13
JUSTICE OF THE PEACE DATE

THIS REPORT IS DUE IN THE OFFICE OF THE COUNTY AUDITOR BEFORE THE FIFTH (5TH) WORKING DAY OF THE FOLLOWING MONTH (LGC § 114.0

JUSTICE OF THE PEACE
MONTHLY FINES AND FEES COLLECTED
FOR THE MONTH OF: October-13

Judge: GILBERTO SAENZ
Precinct No. 1 Place No. 1

DISC

City: WESLACO, TEXAS
Hidalgo County, Texas

Part III SUMMARY OF COLLECTIONS PAYABLE TO THE COUNTY TREASURER

Name of Fine, Fee, Court Cost	# Issued Tried	Statute Reference	Date of Amt Collected	GL Acct No.	Amt. Collected
FINES:					
County Fines (Local Fine)		LGC 113 044, PC 12.23		1200-351-10-061-000-0-000	36,647.59 / $ 26,588.27
Texas Parks & Wildlife 85% Fine (State Fine)		TPWC 12.107		1100-207-20-000-012-0-000	349.43
No Safety Belt 50% Fine (State Fine)		TRC 545.412, 545.413		1100-207-20-000-028-0-000	449.67 424.95
Gross Weight 50% Fine (State Fine)		TRC Sec 621.506 (g)		1100-207-20-000-013-0-000	-
School District 50% Fines		Educ. Code § 25.093 (d) (1) (A)		1100-207-30-000-004-0-000	292.50 241.50
LOCAL COURT COSTS AND FEES:					
Courthouse Security Adm. Fee($3)		C C P Art. 102.017 (b)		1241-341-10-060-001-0-000	1085.19 1,076.22
Courthouse Security Fund JP ($1)		C C P Art. 102.017		1245-341-10-061-000-0-000	341.21 338.22
Justice Court Technology Fund ($4)		C C P Art. 102.0173		1242-341-10-060-000-0-000	1487.91 1,487.91
Time Payment - 40% OF $25.00 ($10.00)		LGC 133.103 (d)		1100-341-10-060-001-0-000	166.84
Time Payment - 10% of $25.00 ($2.50)		LGC 133.103 (c)		1100-341-10-060-002-0-000	31.71
Administrative Local Transaction Fee ($2)		C C P Art. 102.072		1100-341-10-060-003-0-000	820.60 809.99
Motor Vehicle Adm. Fee ($80-$20) (Dismissal for Inv Exp, Exp Inspection, Exp Mo Reg.)		TRC Sec 546.005, 521.026, 502.407		1100-341-10-060-004-0-000	310.00 320.00
Special Fees				1100-341-10-061-000-0-000	945.90
Deferred Disposition		C C P. Art. 45.051	925.00		
Administrative Fee - "Drivers Safety Course" ($10)		C.C.P. Art. 45.0511(f)	20.00		
Support of Judiciary Fund ($.60)		LGC 133.105		1100-341-10-060-009-0-000	204.90 203.73
Traffic Fee ($3)		T.R.C. 542.403		1100-341-10-061-000-0-000	907.55 897.57
Child Safety ($20-$25)		C C P. Art. 102.014		1100-341-10-060-011-0-000	171.20 151.20
Failure to Appear ($4)		TC 706.006/TC 706.007(d)(2)		1100-341-10-060-012-0-000	-
STATE COURT COSTS AND FEES:					
Criminal Justice Planning Fund C.C.P. ($3)		C C P. Art. 102.081		1100-207-20-000-003-0-000	-
State General Revenue Fund ($2.50)		C C P. Art. 102.015		1100-207-20-000-010-0-000	-
Law Enforcement Education Fund (____$1, ____$1.50, ____$3.50)		Govt. Code Sec. 415.002		1100-207-20-000-011-0-000	-
Operators and Chauffeurs License Fund ($75)		T.R.C. 601.192		1100-207-20-000-031-0-000	-
Time Payment - 50% OF $25.00 ($12.50)		LGC 133.103 (b)		1100-207-20-000-005-0-000	208.55
Juvenile Crime and Delinquency Fund (____$ 25, ____$.50)		C C P. Art. 102.075(m)		1100-207-20-000-007-0-000	6.32
Comprehensive Rehabilitation Fund ($5)		C C P. Art. 102.092		1100-207-20-000-008-0-000	-
Fugitive Apprehension Fund ($5)		C C P. Art. 102.009 (a) 2		1100-207-20-000-009-0-000	80.61
Consolidated Court Costs Fund ($40)		CCP 102.075 (a) 3/ LGC 133.102		1100-207-20-000-015-0-000	13,978.98 14098.54
Compensation Victims Of Crime Fund (____$3, ____$5, ____$15, ____$35)		C C P. Art. 56.53 (2) & (3)		1100-207-20-000-017-0-000	241.85
Judicial & Court Personnel Training Fund (____$1, ____$2)		Govt. Code Sec. 56.003 (b)		1100-207-20-000-027-0-000	31.25
Correctional Management Institute of Texas Fund ($.50)		CCP Art. 102.075		1100-207-20-000-029-0-000	4.56
Indigent Legal Services Fee-JP ($6)	55	Govt. Code Sec. 101.161(2) (B)		1100-207-20-000-004-0-000	330.00
State Traffic Fee- Subtitle C ($30)		TRC Sec 542.4031		1100-207-20-000-035-0-000	7,743.12 7741.84
Jury Service Fee ($4)		C C P Art. 102.0045		1100-207-20-000-053-0-000	1369.71 1,364.84
Support of Judiciary Fund ($5.40)		LGC 133.105		1100-207-20-000-054-0-000	1822.10 1,805.96
Birth Certificate Fee ($1.80)	18	HSC 191.022(f)		1100-207-20-000-019-0-000	36.00
Defensive Driving Record Fee ($12)		C.C.P. Art. 45.0511 (c-1)		1100-207-20-000-057-0-000	-
Indigent Defense Representation Fund ($2)		LGC 133.107/GC 102.021		1100-207-20-000-059-0-000	660.54 654.55
Moving Violation Fee ($0.10)		C C P. Art. 102.022/GC		1100-207-20-000-061-0-000	24.79 24.94
Safety Seat Violation Fee ($0.15) (on or before September 28, 2011)		TC 545.412 (b-1)		1100-207-20-000-062-0-000	0.15
Failure to Appear ($20)		TC 706.006/TC 706.007(d)(2)		1100-207-20-000-066-0-000	-
Electronic Filing Fee - Civil ($10)		Govt Code Sec. 102.1461		1100-207-20-000-070-0-000	550.00
ARREST/WARRANT FEES: STATE		C C P. Art. 102.011			
D.P.S. (____$3, ____$5, ____$35, ____$50)				1100-207-20-000-019-0-000	1533.44 1,516.46
T.A.B.C. (____$3, ____$5, ____$35, ____$50)				1100-207-20-000-020-0-000	-
P.K.W.L. (____$3, ____$5, ____$35, ____$50)				1100-207-20-000-021-0-000	25.00
ARREST/WARRANT/SERVICE FEES: COUNTY		LGC 118.131			
Sheriff Fees:				1100-342-10-060-001-0-000	345.00 95.00
Constable Fees:					
Precinct #1				1100-342-10-291-000-0-000	7,854.10 10
Precinct #2				1100-342-10-292-000-0-000	-
Precinct #3				1100-342-10-293-000-0-000	-
Precinct #4				1100-342-10-294-000-0-000	250.00
Precinct #5				1100-342-10-295-000-0-000	0 26.00
District Attorney Fees				1100-341-10-060-007-0-000	-
Tax Assessor Fraud Investigators Fees				1100-342-10-060-002-0-000	-
School District Arrest Fee				1100-342-10-060-003-0-000	-
Fire Marshal Fee				1100-342-20-060-001-0-000	-
Due to Others					
Warrant Fees Out of County Service Fees DHS/ Law Enforcement Agencies		C C P. Art. 102.011 (a) 2 (A)		1100-207-30-000-001-0-000	-
Refund - Overpayments				1100-202-00-000-007-0-000	278.79 268.05
Due to Others				1100-202-00-000-007-0-000	-
Restitution				1100-202-00-000-007-0-000	
Failure to Appear - OmniBase ($6)		TC 706.006/TC 706.007(d)(2)		1100-202-00-000-019-0-000	-
Justice Fees (Local Fees)			225.00	1100-341-10-060-001-0-000	1470.00 495.00
Small Claims Court Filing Fee ($25)		LGC 118.121/118.122	709.00		
Justice Court Filing Fee ($25)		LGC 118.121/118.122	-275.00	700.00	
Landlord Tenant Eviction Filing Fee		LGC 118.121/118.123	409.00	450.00	
Transcript Fees ($10)		LGC 118.121/118.123 (b)			
Abstract Fees ($5)		LGC 118.121/118.123 (c)	55.00		
Writ Filing Fee ($5)		LGC 118.121/118.123 (d)	25.00		
Issuing other Document ($1 1st pg, .25 for each addit' pg)		LGC 118.121/118.123 (e)	-		
Certified Copies of Court Papers ($2 1st pg, .25 for each addit'l pg)		LGC 118.121	25.60		
Probable Cause Tow Hearing Fee ($20)		LGC 101.141 (a)4	-		
Birth Certificates ($22 each)		HSC 191.0045 (3)(d)		1100-341-10-060-001-0-000	484.00
Death Certificates ($20 each, each addt'l $3)		HSC 191.0045 (3)(d)		1100-341-10-060-001-0-000	73.00
Preservation of Vital Statistics Fee ($1 each)		HSC Sec 191.0045(h)		1100-341-10-060-008-0-000	33.00
Jury Fees (Civil $5, Criminal $3)		Rules of Civil Proc., Rule 544/ CCP 102.004		1100-341-10-060-006-0-000	-
				TOTAL AMOUNT DUE TO THE COUNTY TREASURER:	$ 72,722.35

HIDALGO COUNTY AUDITOR'S OFFICE
APPROVED BY: [signature]
DATE: 11/20/13

THIS REPORT IS DUE IN THE OFFICE OF THE COUNTY AUDITOR BEFORE THE FIFTH (5TH) WORKING DAY OF THE FOLLOWING MONTH (LGC § 114.008).
COUNTY AUDITOR'S FORM: RE-JP#04 REVISED 10/2013

$ 73,122.60 JDX3, X1

Justice of the Peace Gilberto Saenz
Schedule of Adjustments
For the month ended October 31, 2013

The following cases need LTF

Receipt #	Docket #	Offense Description	Off.Date	ccc	cff	chs	chsjp	co	con1	const1	cvca	dis	dps	dtoref	fa	idf	ind	jcd	jcpt	jctf	jsf	ltf	mvf	no.arrest	sjfc	sjfs	stf	tfc	wfconst.1	wfconst.4	wfso	total
63348J11	T98-1089GS	UNRESTR INED CHILC	9/3/1998	17		3		25			15		5		5			0	1									3				74.3
63764J11	T01-10794GS	NO DRIVE R'S LICENSE	2/24/2001	17		3		72.8			15		5		5			0	2										50			170

The following cases need MVF

Receipt #	Docket #	Offense Description	Off.Date	ccc	cff	chs	chsjp	co	con1	const1	cvca	dis	dps	dtoref	fa	idf	ind	jcd	jcpt	jctf	jsf	ltf	mvf	no.arrest	sjfc	sjfs	stf	tfc	wfconst.1	wfconst.4	wfso	total
63429J11	T10-5293GS	DRIVING WHILE LICE	8/28/2010					8														2										10
63386J11	T11-5020GS	FAIL TO STOP AT DI	9/1/2011	40		3	1	128					5			2				4	4	2			0.6	5.4	30	3	50			278
63799J11	T10-3332GS	NO DRIVER'S LICENSE	5/12/2010	40		3	1	133					5			2				4	4	2			0.6	5.4			50			250
63392J11	T10-3794GS	NO DRIVER'S LICENSE	6/10/2010	40		3	1	141					5			2				4	4	2			0.6	5.4			50			258
63786J11	T10-3885GS	NO DRIVER'S LICENSE	6/14/2010	40		3	1	138					5			2				4	4	2			0.6	5.4						205
63801J11	T10-6612GS	NO DRIVER'S LICENSE	12/1/2010	40		3	1	141					5			2				4	4	2			0.6	5.4			50			258
63554J11	T11-4587GS	NO DRIVER'S LICENSE	8/16/2011	40		3	1	141					5			2				4	4	2			0.6	5.4			50			258
63356J11	T11-4892GS	NO DRIVER'S LICENSE	9/3/2011	40		3	1	141					5			2				4	4	2			0.6	5.4			50			258
63395J11	T12-0585GS	NO DRIVER'S LICENSE	12/19/2011	40		3	1	141					5			2				4	4	2			0.6	5.4						208
63818J11	T13-2081GS	DRIVING WHILE LICEI	3/16/2013	40		3	1	433					5			2				4	4	2			0.6	5.4						500
63603J11	T13-3156GS	NO CLASS A-CDL	5/9/2013	40		3	1	133					5			2				4	4	2			0.6	5.4						200
63400J11	T12-0808GS	NO DRIVER'S LICENSE	1/16/2012	40		3	1	141					5			2				4	4	2			0.6	5.4						208
63361J11	T12-3257GS	NO DRIVER'S LICENSE	5/23/2012	40		3	1	141					5			2				4	4	2			0.6	5.4			50			258
63393J11	T12-5217GS	NO DRIVER'S LICENSE	8/20/2012	40		3	1	141					5			2				4	4	2			0.6	5.4			50			258
63761J11	T12-5600GS	NO DRIVER'S LICENSE	9/3/2012	40		3	1	141					5			2				4	4	2			0.6	5.4					50	258
63547J11	T13-0275GS	NO DRIVER'S LICENSE	12/23/2012	40		3	1	141					5			2				4	4	2			0.6	5.4				50		258
63731J11	T13-3259GS	NO DRIVER'S LICENSE	5/9/2013	40		3	1	66					5			2				4	4	2			0.6	5.4						133
63313J11	T13-3353GS	NO DRIVER'S LICENSE	5/27/2013	29.9		2.2	0.74						3.7			1				3	3	1.5			0.44	4.02						50

The following cases should not have mvf

Receipt #	Docket #	Offense Description	Off.Date	ccc	cff	chs	chsjp	co	con1	const1	cvca	dis	dps	dtoref	fa	idf	ind	jcd	jcpt	jctf	jsf	ltf	mvf	no.arrest	sjfc	sjfs	stf	tfc	wfconst.1	wfconst.4	wfso	total
63387J11	T11-5019GS	EXPIRED MOTOR VE	9/1/2011	40		3	1						5			2				4	4	2	0.1		0.6	5.4	30	3				100
63521J11	T13-1962GS	EXPIRED MOTOR VE	3/20/2013	40		3	1	52.9					5			2				4	4	2	0.1		0.6	5.4	30	3				153
63784J11	T13-1450GS	NO VALIC INSPECTIOI	2/25/2013	40		3	1	53					5			2				4	4	2	0.1		0.6	5.4	30	3				153
63336J11	T13-2654GS	NO VALIC INSPECTIOI	4/8/2013	40		3	1	53					5			2				4	4	2	0.1		0.6	5.4	30	3				153
63610J11	T13-4328GS	NO VALIC INSPECTIOI	7/6/2013	40		3	1	53					5			2				4	4	2	0.1		0.6	5.4	30	3				153
63789J11	T13-0162GS	PASSENG R NOT SECI	12/15/2012	40		3	1	50					5			2				4	4	2	0.1		0.6	5.4	30	3	50			200
63424J11	T13-6256GS	PASSENG R NOT SECI	9/22/2013	24		1.8	0.59						3			1				2.4	2.4	1.2	0.05		0.36	3.24	18	1.8				60
63694J11	T13-6383GS	WIRELESS COMMUNI	9/13/2013	40		3	1	99.9		5						2				4	4	2	0.1		0.6	5.4	30	3				200
63514J11	T13-6338GS	WIRELESS COMMUNI	9/25/2013	40		3	1			5						2				4	4	2	0.1		0.6	5.4	30	3				100
63728J11	T13-6862GS	WIRELESS COMMUNI	9/29/2013	20		1.5	0.5			2.5						1				2	2	1	0.04		0.29	2.7	15	1.5				50

The following cases should not have mvf and a refund event code should be entered in Ableterm

Receipt #	Docket #	Offense Description	Off.Date	ccc	cff	chs	chsjp	co	con1	const1	cvca	dis	dps	dtoref	fa	idf	ind	jcd	jcpt	jctf	jsf	ltf	mvf	no.arrest	sjfc	sjfs	stf	tfc	wfconst.1	wfconst.4	wfso	total
63555J11	T11-4588GS	NO SAFETY BELT	8/16/2011	40		3	1	50					5			2				4	4	2	0.1		0.6	5.4	30	3	50			200
63401J11	T12-0809GS	NO SAFETY BELT	1/16/2012	40		3	1	50					5			2				4	4	2	0.1		0.6	5.4	30	3				150
63509J11	T12-0930GS	NO SAFETY BELT	1/17/2012	40		3	1	50					5	10		2				4	4	2	0.1		0.6	5.4	30	3	50			210
63788J11	T12-4124GS	NO SAFETY BELT	6/29/2012	40		3	1	50					5			2				4	4	2	0.1		0.6	5.4	30	3	50			200
63423J11	T12-4820GS	NO SAFETY BELT	7/25/2012	40		3	1						5			2				4	4	2	0.1		0.6	5.4	30	3	50			150
63607J11	T13-0706GS	NO SAFETY BELT	1/17/2013	40		3	1	50					5			2				4	4	2	0.1		0.6	5.4	30	3				150

EXHIBIT A

Justice of the Peace Gilberto Saenz
Schedule of Adjustments
For the month ended October 31, 2013

The following cases requires that arrest fee be fixed: needs schd and cs: should not have stf and tfc

63605J11	CR11-351GS	PARENT CONTRIBUTI	11/23/2010	40		3	1	82							2			4	4	2		5	0.6	5.4	30	3				182

The following case should not have mvf; stf;tfc

Receipt #	Docket #	Offense Description	Off.Date	ccc	cff	chs	chsjp	co	con1	const1	cvca	dls	dps	dtoref	fa	idf	ind	jcd	jcpt	jctf	jsf	itf	mvf	no.arrest	sjfc	sjfs	stf	tfc	wfconst.1	wfconst.4	wfso	total
63309J11	T13-1844GS	EXPIRED REGISTRAT	3/4/2013	40		3	1	52.9					5			2			4	4	2	0.1		0.6	5.4	30	3				153

The Dismissal Fee for this type of case should not exceed $10.00; A refund event code needs to be entered in Ableterm

63598J11	T13-6639GS	OPERATE MOTOR VEI	10/3/2013										20																	20

The filing fee should be DCF and not SCF

63491J11	DC13-014GS	Debt Claim	10/10/2013						140								6													181
63493J11	DC13-015GS	Debt Claim	10/10/2013						140								6													181
63679J11	DC13-031GS	Debt Claim	10/21/2013						70								6													111

The filing fee should be DCF and not SCF. In addition, the method and/or name of agency that served the citation needs to be entered in the events

Receipt #	Docket #	Offense Description	Off.Date	ccc	cff	chs	chsjp	co	con1	const1	cvca	dls	dps	dtoref	fa	idf	ind	jcd	jcpt	jctf	jsf	itf	mvf	no.arrest	sjfc	sjfs	stf	tfc	wfconst.1	wfconst.4	wfso	total
63500J11	DC13-018GS	Debt Claim	10/10/2013														6															41
63501J11	DC13-019GS	Debt Claim	10/10/2013														6															41
63600J11	DC13-020GS	Debt Claim	10/16/2013														6															41
63601J11	DC13-021GS	Debt Claim	10/16/2013														6															41
63602J11	DC13-022GS	Debt Claim	10/16/2013														6															41
63604J11	DC13-023GS	Debt Claim	10/16/2013														6															41
63606J11	DC13-024GS	Debt Claim	10/16/2013														6															41
63609J11	DC13-025GS	Debt Claim	10/16/2013														6															41
63611J11	DC13-026GS	Debt Claim	10/16/2013														6															41
63612J11	DC13-027GS	Debt Claim	10/16/2013														6															41
63613J11	DC13-028GS	Debt Claim	10/16/2013														6															41
63614J11	DC13-029GS	Debt Claim	10/16/2013														6															41
63616J11	DC13-030GS	Debt Claim	10/16/2013														6															41
63684J11	DC13-033GS	Debt Claim	10/22/2013														6															41
63685J11	DC13-034GS	Debt Claim	10/22/2013														6															41
63686J11	DC13-035GS	Debt Claim	10/22/2013														6															41

The filing fee shoud be lft and not CFF

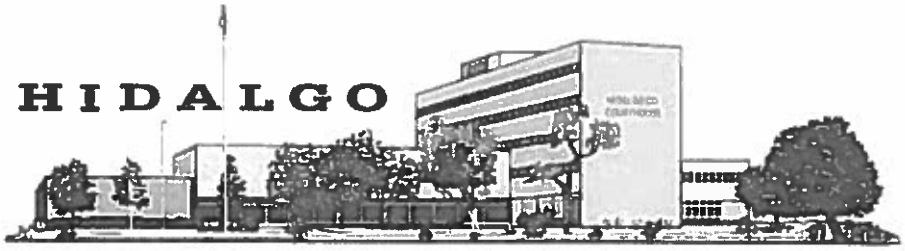
Receipt #	Docket #	Offense Description	Off.Date	ccc	cff	chs	chsjp	co	con1	const1	cvca	dls	dps	dtoref	fa	idf	ind	jcd	jcpt	jctf	jsf	itf	mvf	no.arrest	sjfc	sjfs	stf	tfc	wfconst.1	wfconst.4	wfso	total
63329J11	LC13-013GS	Forcible Entry Detai	10/1/2013		25				70								6															111
63337J11	LC13-014GS	Forcible Entry Detai	10/1/2013		25				70								6															111

Please explain what happened to BC number B4057 and 4058. Were they issued? If yes, please provide receipt number. If not, provide copy of blank or voided BC.

63576J11	BC-B4056 & B	46
63599J11	BC #4059	23

EXHIBIT A

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

January 15, 2014

The Honorable Gilberto Saenz
Hidalgo County Justice of the Peace Pct. 1, Pl. 1
1902 Joe Stephens, Suite 301
Weslaco, Texas 78596

Re: Review of *Monthly Fines and Fees Report* and Supporting Documentation
For the month of November 2013

Dear Judge Saenz:

We have conducted a limited scope review of the *Monthly Fines and Fees Report* and supporting documentation for the month of November 2013 pursuant to Local Government Code §115.002 (a), §115.002 (b), and Code of Criminal Procedure Article 103.011. The objective of the review was to determine if fines, fees, and court costs collected were properly accounted and reported.

Scope:
The scope of our review was limited to collections reported by your office on the *Monthly Fines and Fees Report* for the month of November 2013. 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 fines, fees, and court cost statutes and schedules. The following procedures were also performed:

- Reviewed the submittal dates of the *Monthly Fines and Fees Report* and applicable supporting documentation to the County Auditor's Office to determine if the report and applicable supporting documentation were received within five days after the last day of the month pursuant to Local Government Code § 114.001 (b).
- Verified the signature on the *Monthly Fines and 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 Fines and Fees Report* by footing and cross-footing the report.
- Reviewed receipts issued to determine if fines, fees, and court costs were allocated and reported in the proper amounts and verified whether any adjustments were made.
- Verified that procedures for voided receipts were properly followed.
- Verified that collections per the *Monthly Fines and Fees Report* agreed to: 1.) total receipts issued per *Ableterm's* Receipt Journal Report, 2.) total collections per *Ableterm's* Fee Distribution Reports, 3.) total deposits made with the County Treasurer, and 4.) total deposits posted to *alio's* Undistributed Receipts general ledger account.

- Verified that "Discharge" collections received by the Sheriff's Office were receipted by the Justice of the Peace Office and included on the *Monthly Fines and Fees Report.*
- Verified the sequence of receipts per the *Monthly Fines and Fees Report* agreed to *Ableterm's* Receipt Journal Report, and the Sheriff's "D" Report. In addition, verified that receipts followed sequential order.
- Compared the Online Credit Card Report to *Ableterm's* Daily Balance Report to ensure all online credit card transactions were timely receipted by the Justice of the Peace and County Treasurer's Office.
- Reviewed *Cashier's Daily Close-Out Reports* (Close-Out Reports) and County Treasurer receipts to determine whether fees collected were properly accounted & deposited with the County Treasurer on a daily basis.
- Reviewed receipts, Close-Out Reports, *Schedule of Receipts and Deposit* form, mail logs, and the *Monthly Fines and Fees Report*, among other reports, to verify proper completion.
- Verified if cash bonds posted by the defendants who failed to appear before the Justice of the Peace were forfeited (liquidated) by the 10th workday following the date of release from jail.

Conclusion:
Total collections for the month of November 2013 totaled $56,436.48. Based on the results of our review, we have concluded that fines, fees, and court costs were generally properly accounted and reported; however, the system of internal controls for the accounting and reporting of fines, fees, and court costs require improvement as noted in the following observations.

Observation No. 1:
We reviewed receipts issued for the month in review to determine whether fines, fees, and court costs collected were properly allocated and reported.

The results of our review revealed that 16 receipts contained errors in the allocation of fees, fines, and court costs. The Justice of the Peace staff was made aware of the necessary revisions and corrections were made prior to submitting the final *Monthly Fines and Fees Report* to Commissioners Court for approval (see Exhibit A). According to the Court Coordinator, staff does not consistently verify that fines, fees, and court costs have been properly assessed prior to issuing receipts.

There are numerous statutes that require Justices of the Peace to charge various fines, fees, and court costs for certain services and offenses. Fines, fees, and court costs must be allocated pursuant to State statutes and/or Commissioners Court approval.

The County may be held liable to the State for failure to properly allocate and report fines, fees, and court costs.

Recommendation:
Management should ensure that fines, fees, and court costs are properly allocated and reported. At a minimum, the following procedures should be implemented:

- Staff should be provided with training regarding the proper allocation of fines, fees, and court costs.
- Staff should review the allocation of fines, fees, and court costs before the official County receipt is issued.
- Access for setting up offense codes with the proper fines, fees, and court costs, in *AbleTerm,* should be limited to staff with adequate knowledge of the applicable allocation.
- Staff should ensure that the proper fines, fees, and court costs allocation, offense date, and judgment date are entered when a case is setup in *AbleTerm.*

Observation No. 2:
We noted that properly completed copies of the May 2013, August 2013, September 2013, October 2013, and November 2013 Office of Court Administration's (OCA) "Official JP Monthly Reports" have not been filed with the County Auditor's Office, as of today. According to the Justice of the Peace staff, the reports are incorrect due to a programming error.

Pursuant to Local Government Code § 114.001 (b), a monthly report must be filed within five days after the last day of each month. In addition, Local Government Code §112.002 (a) authorizes the county auditor to prescribe the system of accounting for the county. Local Government Code Section 112.002 (b) further states that "the county auditor may adopt and enforce regulations, not inconsistent with law or with a rule adopted under Section 112.003, that the auditor considers necessary for the speedy and proper collecting, checking, and accounting of the revenues and other funds and fees that belong to the county or to a person for whom a district clerk, district attorney, county officer, or precinct officer has made a collection or for whose use or benefit the officer holds or has received funds. Pursuant to Local Government Code Section 112.002 (a) and (b), the County Auditor requires the submittal of properly completed reports

(i.e., *Monthly Fines and Fees Report*, *Schedule of Receipts and Deposits*, copy of the Office of Court Administration's "Official JP Monthly Report", Cash Disbursement Journal, etc.) for checking and properly accounting for funds collected by the Justice of the Peace Offices.

Timely submittal of the OCA Report helps ensure that revenues are recognized in a timely manner.

Recommendation:
Management should develop and implement formal procedures to ensure that properly completed reports are filed with the County Auditor's Office within five days after the last day of each month. As part of these procedures, programming errors, if any, should be immediately notified to Tyler Technologies for prompt resolution. Copies of the OCA's "Official JP Monthly Report" for the months of May 2013, August 2013, September 2013, October 2013, and November 2013 should be filed with the County Auditor's Office as soon as possible.

Please provide a written management response to the observations noted above by January 31, 2014.

If you should have any questions or would like to schedule a meeting to discuss the above noted observations, please do not hesitate to contact Crystal A. Puente, MACC, Internal Auditor II, at 318-2511 ext. 4646, Yvonne Torres, Revenue Audit Supervisor, at ext. 4642, Arcy B. Duran, CPA, Director of Audit, at ext. 4645, or me at ext. 4604.

Respectfully,

Ray Eufracio, CPA
County Auditor

Enclosures: Copy of *Monthly Fines and Fees Report* and Monthly Adjustments

cc: Valde Guerra, Commissioners Court Executive Officer

RECEIVED
12/12/13

JUSTICE OF THE PEACE
MONTHLY FINES AND FEES COLLECTED
FOR THE MONTH OF: December-13

PBC

Judge: GILBERTO SAENZ
Precinct No. 1 **Place No.** 1

City: WESLACO, TX
Hidalgo County, Texas

Part I: RECAP OF AMOUNT PAYABLE TO THE COUNTY TREASURER

TOTAL CASH COLLECTED	(Receipts #s)	63854J114	THRU	64293J11 4	$ 56,436.48 ~~56,275.48~~ ✓ To X10-39
	(Control #s)	2640732 4	THRU	2641164 4	
Sheriff's "D" Report	(Receipt #s)	164499J11	THRU	164501J11 X9	

LESS: COST ON DEPOSIT — $2,070.00 X7 ✓

ADD: COST ON DEPOSIT LIQUIDATED — $2,070.00 X7 ✓

AMOUNT OWED TO COUNTY (Should Match Amt in Part III) — $ 56,436.48 ~~56,275.48~~ X3 ✓

Less: Total amount of remittances to County Treasurer (From Part II) — $56,436.48 ~~56,275.48~~ ✓

Total funds due to County Treasurer (Overtransfer Made to Co Treas.) — $ - X41 $1^

Part II: REMITTANCES MADE TO THE COUNTY TREASURER

Description	AMOUNT	Comment
Total Collections for the Month (See Schedule of Receipts & Deposits)	$ 56,275.48 B1 ✓	
Add: Previous Month's Bond Overtransfer		
Add: HCSO Monthly "D" Collections Report	$161.00 ~~50.00~~ X9 ✓	
	56,436.48	
Total Remittances Made to County Treasurer	$ ~~56,275.48~~ $1^	

PREPARED BY: Evestolia DATE: 12-7-13

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

HIDALGO COUNTY AUDITOR'S OFFICE
APPROVED BY: CAP 47
DATE: 1/13/14 1/14/14

JUSTICE OF THE PEACE — 12-7-13 DATE

THIS REPORT IS DUE IN THE OFFICE OF THE COUNTY AUDITOR BEFORE THE FIFTH (5TH) WORKING DAY OF THE FOLLOWING MONTH (LGC § 114.0(

X2

JUSTICE OF THE PEACE
MONTHLY FINES AND FEES COLLECTED
FOR THE MONTH OF: December-13 November 13C

Judge: GILBERTO SAENZ
Precinct No. 1 Place No. 1

City: WESLACO, TEXAS
Hidalgo County, Texas

Part III SUMMARY OF COLLECTIONS PAYABLE TO THE COUNTY TREASURER

Name of Fine, Fee, Court Cost	* Issued Filed	Statute Reference	Detailed Amt Collected	GL Acct No.	Amt. Collected
FINES:					20,391.90
County Fines (Local Fine)		LGC 113.101, PC 12.23		1200-351-10-061-000-0-000	$ ~~20,229.00~~
Texas Parks & Wildlife 85% Fine (State Fine)		TPWC 12.107		1100-207-20-000-012-0-000	198.05
No Safety Belt 50% Fine (State Fine)		TRC 545.412, 545.413		1100-207-20-000-028-0-000	237.43
Gross Weight 50% Fine (State Fine)		TRC Sec 621.506 (g)		1100-207-20-000-013-0-000	-
School District 50% Fines		Educ. Code § 25.093 (d) 1 (A)		1100-207-20-000-004-0-000	486.00
LOCAL COURT COSTS AND FEES:					
Courthouse Security Adm. Fee($3)		C C P Art. 102.017 (b)		1241-341-10-060-001-0-000	935.00 ~~920.78~~
Courthouse Security Fund JP ($1)		C C P Art. 102.017		1245-341-10-061-000-0-000	297.34 ~~286.84~~
Justice Court Technology Fund ($4)		C C P Art. 102.0173		1242-341-10-060-000-0-000	1,221.35 ~~1,215.78~~
Time Payment - @ 40% OF $25.00 ($10.00)		LGC 133.103 (d)		1100-341-10-060-001-0-000	161.60
Time Payment - @ 10% of $25.00 ($2.50)		LGC 133.103 (e)		1100-341-10-060-002-0-000	40.39
Administrative Local Transaction Fee ($2)		C C P Art. 102.072		1100-341-10-060-003-0-000	306.81 ~~785.99~~
Motor Vehicle Adm. Fee ($10-$30) (Discontinued for cases filed on or after 01 Aug [illegible] art 6 sp law Seq.)		TRC Sec 548.605, 520.026, 502.407		1100-341-10-060-004-0-000	240.00
Special Fees				1100-341-10-061-000-0-000	1,152.80
Deferred Disposition		C C P Art. 45.051	1,132.80		
Administrative Fee - "Drivers Safety Course" ($10)		C C P Art. 45.051 (b)	20.00		
Support of Judiciary Fund ($ 60)		LGC 133.105		1100-341-10-060-009-0-000	137.75 ~~196.91~~
Traffic Fee ($3)		T R C 542.403		1100-341-10-061-000-0-000	446.94 ~~638.52~~
Child Safety ($20-$25)		C C P Art. 102.014		1100-341-10-060-011-0-000	276.42
Failure to Appear ($4)		TC 706.006/TC 706.003(d)(2)		1100-341-10-060-012-0-000	-
STATE COURT COSTS AND FEES:					
Criminal Justice Planning Fund C.C.P. ($5)		C C P Art. 102.051		1100-207-20-000-003-0-000	-
State General Revenue Fund ($2.50)		C C P Art. 102.015		1100-207-20-000-010-0-000	-
Law Enforcement Education Fund (____ $1, ____ $1.50, ____ $3.50)		Govt Code Sec. 415.002		1100-207-20-000-011-0-000	-
Operators and Chauffeurs License Fund ($75)		T R C 521.192		1100-207-20-000-031-0-000	-
Time Payment - @ 50% OF $25.00 ($12.50)		LGC 133.103 (b)		1100-207-20-000-005-0-000	202.00
Juvenile Crime and Delinquency Fund (____ $ 25, ____ $ 50)		C C P Art. 102.0151(m)		1100-207-20-000-007-0-000	4.25
Comprehensive Rehabilitation Fund ($5)		C C P Art. 102.053		1100-207-20-000-008-0-000	-
Fugitive Apprehension Fund ($5)		C C P. Art. 102.019 (a) 2		1100-207-20-000-009-0-000	50.00
Consolidated Court Costs Fund ($40)		CCP 102.075 (a) & LGC 133.102		1100-207-20-000-015-0-000	~~12,007.12~~ 12,063.34
Compensation Victims Of Crime Fund (____ $1, ____ $5, ____ $15, ____ $35)		C C P Art. 56.55 (2) & (3)		1100-207-20-000-017-0-000	150.00
Judicial & Court Personnel Training Fund (____ $1, ____ $2)		Govt. Code Sec. 56.003 (b)		1100-207-20-000-027-0-000	19.00
Correctional Managment Institute of Texas Fund ($ 50)		CCP Art. 102.075		1100-207-20-000-029-0-000	3.50
Indigent Legal Services Fee-JP ($6)	31 k	Govt. Code Sec. 101.141(2) (B)		1100-207-20-000-004-0-000	186.00
State Traffic Fee- Subtitle C ($30)		TRC Sec 542.4031		1100-207-20-000-035-0-000	~~6,257.20~~ 6,269.40
Jury Service Fee ($4)		C C P Art. 102.0045		1100-207-20-000-053-0-000	~~1,179.69~~ 1,185.31
Support of Judiciary Fund ($5.40)		LGC 133.105		1100-207-20-000-054-0-000	~~1,579.12~~ 1,586.72
Birth Certificate Fee ($1.80)	22 k	HSC 191.0045(f)		1100-207-20-000-039-0-000	41.40
Defensive Driving Record Fee ($12)		C C P. Art. 45.0511 (e-1)		1100-207-20-000-057-0-000	-
Indigent Defense Representation Fund ($2)		LGC 133.107/GC 102.023		1100-207-20-000-059-0-000	539.23 ~~576.46~~
Moving Violation Fee ($0.10)		C C P Art. 102.022/GC		1100-207-20-000-061-0-000	20.87 ~~20.63~~
Safety Seat Violation Fee ($0.15) (on or before September 30, 2011)		TC 545.412 (b-1)		1100-207-20-000-062-0-000	0.45
Failure to Appear ($20)		TC 706.006/TC 706.003(d)(2)		1100-207-20-000-066-0-000	-
Electronic Filing Fee - Civil ($10)		Govt Code Sec.100.1411		1100-207-20-000-070-0-000	310.00
ARREST /WARRANT FEES: STATE		C C P. Art. 102.011			
D P S. (_____ $3, _____ $5, _____ $35, _____ $50)				1100-207-20-000-019-0-000	1,154.47 ~~1,147.04~~
T A B C. (_____ $1, _____ $5, _____ $35, _____ $50)				1100-207-20-000-020-0-000	-
P R W L. (_____ $3, _____ $5, _____ $35, _____ $50)				1100-207-20-000-021-0-000	15.00
ARREST /WARRANT/SERVICE FEES: COUNTY		LGC 118.131			
Sheriff Fees:				1100-342-10-060-001-0-000	128.33 ~~108.02~~
Constable Fees:					
Precinct #1				1100-342-10-291-000-0-000	~~4,039.81~~ 4,029.76
Precinct #2				1100-342-10-292-000-0-000	-
Precinct #3				1100-342-10-293-000-0-000	-
Precinct #4				1100-342-10-294-000-0-000	-
Precinct #5				1100-342-10-295-000-0-000	-
District Attorney Fees				1100-341-10-060-007-0-000	-
Tax Assessor Fraud Investigators Fees				1100-342-10-060-002-0-000	5.00
School District Arrest Fee				1100-342-10-060-003-0-000	-
Fire Marshal Fee				1100-342-20-060-001-0-000	-
Due to Others					
Warrant Fees Out of County Service Fees (DRI Law Enforcement Agencies		C C P Art. 102.011 (a) 2 (A)		1100-207-20-000-003-0-000	-
Refund - Overpayments				1100-202-00-000-007-0-000	0.03
Due to Others				1100-202-00-000-007-0-000	-
Remission				1100-202-00-000-007-0-000	
Failure to Appear- OmniBase ($6)		TC 706.006/TC 706.003(d)(2)		1100-202-00-000-019-0-000	-
Justice Fees (Local Fees)				1100-341-10-060-001-0-000	809.00
Small Claims Court Filing Fee ($25)		LGC 118.121/118.122	75.00		
Justice Court Filing Fee ($25)		LGC 118.121/118.122	575.00		
Landlord/Tenant Eviction Filing Fee		LGC 118.121/118.122	125.00		
Transcript Fees ($10)		LGC 118.121/118.023 (b)			
Abstract Fees ($5)		LGC 118.121/118.023 (c)	15.00		
Writ Filing Fee ($5)		LGC 118.121/118.023 (d)	5.00		
Issuing other Document ($1 1st pg, .25 for each addt'l pg)		LGC 118.121/118.023 (e)	14.00		
Certified Copies of Court Papers ($1 1st pg, .25 for each addt'l pg)		LGC 118.121	-		
Probable Cause Tow Hearing Fee ($20)		LGC 101.141 (a)4	-		
Birth Certificates ($22 each)		HSC 191.0045 (f)(d)		1100-341-10-060-001-0-000	464.60
Death Certificates ($20 each, each addt'l $3)		HSC 191.0045 (f)(d)		1100-341-10-060-001-0-000	52.00
Preservation of Vital Statistics Fee ($1 each)		HSC Sec 191.0045(b)		1100-341-10-060-008-0-000	29.00
Jury Fees (Civil $5, Criminal $3)		Rules of Civil Proc., Rule 5447/ CCH 102.004		1100-341-10-060-006-0-000	-
				TOTAL AMOUNT DUE TO THE COUNTY TREASURER:	$ ~~56,236.40~~

HIDALGO COUNTY AUDITOR'S OFFICE
APPROVED BY: CAP
DATE: 1/13/14 1/14/14

THIS REPORT IS DUE IN THE OFFICE OF THE COUNTY AUDITOR BEFORE THE FIFTH (5TH) WORKING DAY OF THE FOLLOWING MONTH (LGC § 114.001).

COUNTY AUDITOR'S FORM: RE-JP-004 REVISED 10/2011

#56,436.48 X1; X2 ; X3
#1

Justice of the Peace Gilberto Saenz
Schedule of Adjustments
For the month ended November 31, 2013

Receipt #	Docket #	Name	Offense Description	Off.Date	ccc	chs	chsjp	co	crf	css	dcf	dps	efl	idf	ind	jctf	jsf	ltf	mcwv	mvf	no.arres	rest	sjfc	sjfs	stf	tfc	tp	wf	wfconst.	total
The warrant fee needs to be coded to the proper arrest agency.																														
64156J11	T07-1577GS	MIRELES, JAIME	NO LIABILITY INSURAN	4/20/2007	1.15	0.1	0.03	250			0.2					0.1	0.1	1					0.02	0.1			6.3	50	1.44	310
The arrest fee needs to be coded to the proper arrest agency.																														
64123J11	T13-7496GS	RAMIREZ, MARTHA L	DISREGARD RED LIGHT	11/12/2013	40	3	1	49.9						2		4	4	2		0.1	5		0.6	5.4	30	3				150
63896J11	T13-6950GS	BELIS, MANUELA	NO DRIVER'S LICENSE	10/21/2013	40	3	1							2		4	4	2		0.1	5		0.6	5.4						67.1
64009J11	T13-7016GS	OVALLE, EDGAR MUI	UNRESTRAINED CHILD 4	10/24/2013	40	3	1	12.5	12.5	0.15				2		4	4	2		0.1	5		0.6	5.4	30	3				125.25
The CSS needs to be assessed since the child passenger is less than 8 yrs																														
63965J11	T11-3369GS	ARREDONDO, ANISA	SAFETY SEAT CHILD PA	6/1/2011	40	3	1	12.5	12.5		5			2		4	4	2		0.1			0.6	5.4	30	3				125.1

Receipt #	Docket #	Name	Offense Description	Off.Date	ccc	chs	chsjp	co	crf	css	dcf	dps	efl	idf	ind	jctf	jsf	ltf	mcwv	mvf	no.arres	rest	sjfc	sjfs	stf	tfc	tp	wf	wfconst.	total
The MVF needs to be assessed.																														
64254J11	T11-1593GS	ROBLEDO, SAN JUAN	NO DRIVER'S LICENSE	3/21/2011	40	3	1	141			5			2		4	4	2					0.6	5.4					50	258
64113J11	T11-6570GS	HERNANDEZ, SIMON	NO DRIVER'S LICENSE	10/25/2011	40	3	1	138			5			2		4	4	2					0.6	5.4					50	255
64088I11	T12-0203GS	DE LA ROSA, MARIA	NO DRIVER'S LICENSE	12/30/2011	40	3	1	141			5			2		4	4	2					0.6	5.4					50	258
64159J11	T12-2204GS	TREVINO, JOSUE	DRIVING WHILE LICENS	4/5/2012	40	3	1	433			5			2		4	4	2					0.6	5.4					50	550
64163J11	T12-6268GS	BECERRA, JORGE EU	NO DRIVER'S LICENSE	10/9/2012	40	3	1	133			5			2		4	4	2					0.6	5.4					50	250
The No Safety Belt offense should not have an MVF.																														
63904J11	T13-2662GS	SIFUENTES, ISRAEL	NO SAFETY BELT	4/11/2013	40	3	1	50			5			2		4	4	2		0.1			0.6	5.4	30	3				150.1
64188J11	T13-2667GS	SAENZ, ELOY	NO SAFETY BELT	4/12/2013	20.01	1.5	0.51	50			2.5			1		2	2	3		0.1			0.3	2.7	15.01	1.5	25			127.1

Receipt #	Docket #	Name	Offense Description	Off.Date	ccc	chs	chsjp	co	crf	css	dcf	dps	efl	idf	ind	jctf	jsf	ltf	mcwv	mvf	no.arres	rest	sjfc	sjfs	stf	tfc	tp	wf	wfconst.	total
Was the Driver the one with the open container? If yes, needs MVF.																														
63908J11	CR12-523GS	REYNA, FELIX GAYT	OPEN CONTAINER OF AI	3/7/2012	40	3	1				5			2		4	4	2					0 6	5.4					50	117
The Rest. should be moved to CoFine; Per the hot checks module, the Rest. was collected and pd by District Attorney's office to the SSP Partners, the merchant.																														
63913J11	HC13-031GS	ZAVALA, JEAN MARI	ISSUANCE OF BAD CHEC	7/10/2012	40	3	1	20						2		4	4	2				50	0.6	5.4						132
Did the offense occur within 20 miles of the border? If yes, all fines go to CoFine.																														
63925J11	T13-7230GS	MARTINEZ, HUMBER	OVER GROSS WEIGHT (1	11/4/2013	40	3	1	216.5			5			2		4	4	2	216.5				0.6	5.4						500
64251J11	T13-7242GS	LOPEZ, HERIBERTO	OVER GROSS WEIGHT (1	11/4/2013	40	3	1	250			5			2		4	4	2	250				0.6	5.4						567

Receipt #	Docket #	Name	Offense Description	Off.Date	ccc	chs	chsjp	co	crf	css	dcf	dps	efl	idf	ind	jctf	jsf	ltf	mcwv	mvf	no.arres	rest	sjfc	sjfs	stf	tfc	tp	wf	wfconst.	total
Please provide copies of the judgment for the following cases to the Auditor's Office at fax# 318-2577 attention to Marissa.																														
64246J11*V	T13-7644GS	AMBRIZ, LUISANA	SPEEDING (EXCEED PRI	11/5/2013																										
64211J11A	T13-7171GS	PEREZ, ALEIDA MAR	SPEEDING (EXCEED PRI	10/29/2013																										
63997I11	T12-1635GS	MEJIA, ARMANDO JR	WRONG SIDE OF ROAD	3/10/2012	40	3	1	127.9			5			2		4	4	2		0.1			0.6	5.4	30	3			50	278
64293I11	T11-5710GS	PEREZ, SANTIAGO L	NO VALID INSPECTION	9/22/2011	40	3	1	127.9			5			2		4	4	2		0.1			0.6	5.4	30	3			50	278
Please specify age of child not secured and determine whether MVF should be assessed.																														
63900I11	T13-7197GS	KING, CHARLENE	ALLOW CHILD (4-14) T	10/27/2013	24	1.8	0.6				3			1.2		2.4	2.4	1					0.36	3.24	18	1.8				60
64052J11	T13-7299GS	CASTRO, NATALI	ALLOW CHILD (4-14) T	10/31/2013	40	3	1	12.5	12.5		5			2		4	4	2					0.6	5.4	30	3				125
64032J11	T13-7337GS	AGUILAR-CRUZ, VIC	ALLOW CHILD (4-14) T	10/29/2013	40	3	1	12.5	12.5		5			2		4	4	2					0.6	5.4	30	3				125

EXHIBIT A

Justice of the Peace Gilberto Saenz
Schedule of Adjustments
For the month ended November 31, 2013

Receipt #	Docket #	Name	Offense Description	Off.Date	ccc	chs	chsjp	co	crf	css	dcf	dps	eff	idf	ind	jctf	jsf	ltf	mcwv	mvf	no.arres rest	sjfc	sjfs	stf	tfc	tp	wf	wfconst.:	total
A citation fee was not collected; therefore, in the events state who served the citation.																													
63934J11	DC13-007GS	KITZ, NATHANIAL D	Debt Claim	9/26/2013							25		10		6														41
63937J11	DC13-045GS	HERRETH, ANDREW	Debt Claim	11/5/2013							25		10		6														41
63939J11	DC13-046GS	GABRIELOVA, KRIST	Debt Claim	11/5/2013							25		10		6														41
63941J11	DC13-047GS	GABRIELOVA, KRIST	Debt Claim	11/5/2013							25		10		6														41
63942J11	DC13-048GS	GABRIELOVA, KRIST	Debt Claim	11/5/2013							25		10		6														41
63943J11	DC13-049GS	GABRIELOVA, KRIST	Debt Claim	11/5/2013							25		10		6														41
63944J11	DC13-050GS	GABRIELOVA, KRIST	Debt Claim	11/5/2013							25		10		6														41
63945J11	DC13-051GS	GABRIELOVA, KRIST	Debt Claim	11/5/2013							25		10		6														41
63946J11	DC13-052GS	GABRIELOVA, KRIST	Debt Claim	11/5/2013							25		10		6														41
64026J11	DC13-053GS	GABRIELOVA, KRIST	Debt Claim	11/12/2013							25		10		6														41
64027J11	DC13-054GS	STALEY, BRIAN	Debt Claim	11/12/2013							25		10		6														41
64028J11	DC13-055GS	LANG, JOHNETTA ES	Debt Claim	11/12/2013							25		10		6														41
64255J11	DC13-056GS	GABRIELOVA, KRIST	Debt Claim	11/25/2013							25		10		6														41
64256J11	DC13-057GS	GABRIELOVA, KRIST	Debt Claim	11/25/2013							25		10		6														41
64257J11	DC13-058GS	GABRIELOVA, KRIST	Debt Claim	11/25/2013							25		10		6														41
64258J11	DC13-059GS	GABRIELOVA, KRIST	Debt Claim	11/25/2013							25		10		6														41
64259J11	DC13-060GS	PALM, MARK A.	Debt Claim	11/25/2013							25		10		6														41
64260J11	DC13-061GS	MIKULIK, YVONNE	Debt Claim	11/25/2013							25		10		6														41
64261J11	DC13-062GS	PALM, MARK A.	Debt Claim	11/25/2013							25		10		6														41
64267J11	DC13-063GS	MIKULIK, YVONNE	Debt Claim	11/26/2013							25		10		6														41
64268J11	DC13-064GS	MIKULIK, YVONNE	Debt Claim	11/26/2013							25		10		6														41
64269J11	DC13-065GS	KITZ, NATHANIAL D	Debt Claim	11/26/2013							25		10		6														41
64270J11	DC13-066GS	MIKULIK, YVONNE	Debt Claim	11/26/2013							25		10		6														41

Receipt #	Docket #	Name	Offense Description	Off.Date
The following void receipts were re-issued. A clear reason for the void needs to be entered in Ableterm.				
63883J11*V	CR13-1317GS	DELACRUZ, JEANA L	PARENT CONTRIBUTING	8/26/2013
64246J11*V	T13-7644GS	AMBRIZ, LUISANA	SPEEDING[EXCEED PRI	11/5/2013
64211J11*V	T13-7171GS	PEREZ, ALEIDA MAR	SPEEDING[EXCEED PRI	10/29/2013
64211J11*V	T13-7171GS	PEREZ, ALEIDA MAR	SPEEDING[EXCEED PRI	10/29/2013
64211J11A	T13-7171GS	PEREZ, ALEIDA MAR	SPEEDING[EXCEED PRI	10/29/2013
63920J11*V	T07-3434GS	SARMIENTO, MARIA	DISREGARD STOP SIGN	8/11/2007
64040J11*V	T13-6862GS	VILLARREAL, MELIN	WIRELESS COMMUNICA	9/29/2013
64040J11A*	T13-6862GS	VILLARREAL, MELIN	WIRELESS COMMUNICA	9/29/2013
64067J11*V	CR13-1404GS	GUERRERO, JOSE	PARENT CONTRIBUTING	10/22/2013
64186J11*V	T13-7610GS	GARCIA, MIGUEL A.	OVER WEIGHT GROUP C	11/12/2013
64190J11*V	T10-0511GS	ZUNIGA, JOSE LUIS	EXPIRED DRIVER'S LIC	12/29/2009
64190J11A*	T10-0511GS	ZUNIGA, JOSE LUIS	EXPIRED DRIVER'S LIC	12/29/2009

EXHIBIT A

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

February 6, 2014

The Honorable Gilberto Saenz
Hidalgo County Justice of the Peace Pct. 1, Pl. 1
1902 Joe Stephens, Suite 301
Weslaco, Texas 78596

Re: Review of *Monthly Fines and Fees Report* and Supporting Documentation
For the month of December 2013

Dear Judge Saenz:

We have conducted a limited scope review of the *Monthly Fines and Fees Report* and supporting documentation for the month of December 2013 pursuant to Local Government Code §115.002 (a), §115.002 (b), and Code of Criminal Procedure Article 103.011. The objective of the review was to determine if fines, fees, and court costs collected were properly accounted and reported.

Scope:
The scope of our review was limited to collections reported by your office on the *Monthly Fines and Fees Report* for the month of December 2013. 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 fines, fees, and court cost statutes and schedules. The following procedures were also performed:

- Reviewed the submittal dates of the *Monthly Fines and Fees Report* and applicable supporting documentation to the County Auditor's Office to determine if the report and applicable supporting documentation were received within five days after the last day of the month pursuant to Local Government Code § 114.001 (b).
- Verified the signature on the *Monthly Fines and 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 Fines and Fees Report* by footing and cross-footing the report.
- Reviewed receipts issued to determine if fines, fees, and court costs were allocated and reported in the proper amounts and verified whether any adjustments were made.
- Verified that procedures for voided receipts were properly followed.
- Verified that collections per the *Monthly Fines and Fees Report* agreed to: 1.) total receipts issued per *Ableterm's* Receipt Journal Report, 2.) total collections per *Ableterm's* Fee Distribution Reports, 3.) total deposits made with the County Treasurer, and 4.) total deposits posted to *alio's* Undistributed Receipts general ledger account.

HIDALGO COUNTY DISTRICT JUDGES

JAIME E. TIJERINA, JUDGE, 92nd D.C. | RODOLFO DELGADO, JUDGE, 93rd D.C. | J. A. "BOBBY" FLORES, JUDGE, 139th D.C. | ROSE GUERRA REYNA, JUDGE, 206th D.C. | JUAN R. PARTIDA, JUDGE, 275th D.C. | MARIO E. RAMIREZ, JR., JUDGE, 332nd D.C. | NOE GONZALEZ, JUDGE, 370th D.C. OVERSEER | LETICIA LOPEZ, JUDGE, 389th D.C. | AIDA SALINAS FLORES, JUDGE, 394th D.C. | ISRAEL RAMON, JR., JUDGE, 430th D.C. | JESSE CONTRERAS, JUDGE, 449th D.C.

- Verified that "Discharge" collections received by the Sheriff's Office were receipted by the Justice of the Peace Office and included on the *Monthly Fines and Fees Report*.
- Verified the sequence of receipts per the *Monthly Fines and Fees Report* agreed to *Ableterm's* Receipt Journal Report, and the Sheriff's "D" Report. In addition, verified that receipts followed sequential order.
- Compared the Online Credit Card Report to *Ableterm's* Daily Balance Report to ensure all online credit card transactions were timely receipted by the Justice of the Peace and County Treasurer's Office.
- Reviewed *Cashier's Daily Close-Out Reports* (Close-Out Reports) and County Treasurer receipts to determine whether fees collected were properly accounted & deposited with the County Treasurer on a daily basis.
- Reviewed receipts, Close-Out Reports, *Schedule of Receipts and Deposit* form, mail logs, and the *Monthly Fines and Fees Report*, among other reports, to verify proper completion.
- Verified if cash bonds posted by the defendants who failed to appear before the Justice of the Peace were forfeited (liquidated) by the 10th workday following the date of release from jail.

Conclusion:
Total collections for the month of December 2013 totaled $55,347.10. Based on the results of our review, we have concluded that fines, fees, and court costs were generally properly accounted and reported; however, the system of internal controls for the accounting and reporting of fines, fees, and court costs requires improvement as noted in the following observations.

Observation No. 1:
We reviewed receipts issued for the month in review to determine whether fines, fees, and court costs collected were properly allocated and reported.

The results of our review revealed that 17 receipts contained errors in the allocation of fees, fines, and court costs. The Justice of the Peace staff was made aware of the necessary revisions (see Exhibit A). According to the Court Coordinator, staff does not consistently verify that fines, fees, and court costs have been properly assessed prior to issuing receipts.

There are numerous statutes that require Justices of the Peace to charge various fines, fees, and court costs for certain services and offenses. Fines, fees, and court costs must be allocated pursuant to State statutes and/or Commissioners Court approval.

The County may be held liable to the State for failure to properly allocate and report fines, fees, and court costs.

Recommendation:
Management should ensure that fines, fees, and court costs are properly allocated and reported. At a minimum, the following procedures should be implemented:

- Staff should be provided with training regarding the proper allocation of fines, fees, and court costs.
- Staff should review the allocation of fines, fees, and court costs before the official County receipt is issued.
- Access for setting up offense codes with the proper fines, fees, and court costs, in *AbleTerm*, should be limited to staff with adequate knowledge of the applicable allocation.
- Staff should ensure that the proper fines, fees, and court costs allocation, offense date, and judgment date are entered when a case is setup in *AbleTerm*.

Observation No. 2:
Properly completed copies of the May 2013, August 2013, September 2013, October 2013, November 2013, and December 2013 Office of Court Administration's (OCA) "Official JP Monthly Reports" have not been filed with the County Auditor's Office, as of today. According to the Justice of the Peace staff, the reports are incorrect due to a programming error. In addition, due to a heavy workload, staff has not had ample time to generate the OCA's "Official JP Monthly Report."

Pursuant to Local Government Code § 114.001 (b), a monthly report must be filed within five days after the last day of each month. In addition, Local Government Code §112.002 (a) authorizes the county auditor to prescribe the system of accounting for the county. Local Government Code Section 112.002 (b) further states that "the county auditor may adopt and enforce regulations, not inconsistent with law or with a rule adopted under Section 112.003, that the auditor considers necessary for the speedy and proper collecting, checking, and accounting of the revenues and other funds and fees that belong to the county or to a person for whom a district clerk, district attorney, county officer, or precinct officer has made a collection or for whose use or benefit the officer holds or has received funds. Pursuant to Local Government Code Section 112.002 (a) and (b), the County Auditor requires the submittal of properly completed reports

(i.e., *Monthly Fines and Fees Report*, *Schedule of Receipts and Deposits*, copy of the Office of Court Administration's "Official JP Monthly Report", Cash Disbursement Journal, etc.) for checking and properly accounting for funds collected by the Justice of the Peace Offices.

Timely submittal of the OCA Report helps ensure that revenues are recognized in a timely manner.

Recommendation:
Management should develop and implement formal procedures to ensure that properly completed reports are filed with the County Auditor's Office within five days after the last day of each month. As part of these procedures, programming errors, if any, should be immediately notified to Tyler Technologies for prompt resolution. Copies of the OCA's "Official JP Monthly Report" for the months of May 2013, August 2013, September 2013, October 2013, November 2013, and December 2013 should be filed with the County Auditor's Office as soon as possible.

Please provide a written management response to the observations noted above by February 28, 2014.

If you should have any questions or would like to schedule a meeting to discuss the above noted observations, please do not hesitate to contact Marissa Castillo, Internal Auditor I, at 318-2511 ext. 4650, Yvonne Torres, Revenue Audit Supervisor, at ext. 4642, Arcy B. Duran, CPA, Director of Audit, at ext. 4645, or me at ext. 4604.

Respectfully,

Ray Eufracio, CPA
County Auditor

Enclosures: Copy of *Monthly Fines and Fees Report* and Monthly Adjustments

cc: Valde Guerra, Commissioners Court Executive Officer

Justice of the Peace Gilberto Saenz
Schedule of Adjustments
For the month ended December 31, 2013

The following case needs LTF

Receipt#	Docket #	Date	Name	Offense Description	Off Date	bond	ccc	chs	chsjp	comt	co	cons	const.1	crt	cvca	dc	dcf	dd	dis	dps	duc	dutref	eff	fa	idf	ind	jcd	jcpt	jctf	jsf	ltf	mcwv	mvf	no.arrest	pvs	scf	sjfc	sjfs	stf	tfc	tp	wfconst.	wfconst.4	total
64329111	G108-9856	12/2/2013	YBARRA,OSCAR,JAM	NO SAFETY BELT	7/1/1990		17	3			25				15					5				5			0.25	1												3				74.25

The following cases need MVF

Receipt#	Docket #	Date	Name	Offense Description	Off Date	bond	ccc	chs	chsjp	comt	co	cons	const.1	crt	cvca	dc	dcf	dd	dis	dps	duc	dutref	eff	fa	idf	ind	jcd	jcpt	jctf	jsf	ltf	mcwv	mvf	no.arrest	pvs	scf	sjfc	sjfs	stf	tfc	tp	wfconst.	wfconst.4	total
64409111	T11-4734GS	12/5/2013	FAZ, JAIME	DRIVING WHILE LICEN	8/25/2011		40	3	1		433									5					2				4	4	2						0.6	5.4				50	550
64357111	T10-1663GS	12/3/2013	LUNA, CRISELDA EL	NO DRIVER'S LICENSE	2/16/2010		40	3	1		141									5					2				4	4	2						0.6	5.4				50	258
64631111	T11-0132GS	12/18/2013	GOMEZ, GUADALUP	NO DRIVER'S LICENSE	12/26/2010		40	3	1		141									5					2				4	4	2						0.6	5.4				50	258
64473111	T11 5619GS	12/9/2013	COVARRUBIAS, CRYS	NO DRIVER'S LICENSE	9/7/2011		40	3	1		133		5												2				4	4	2						0.6	5.4				50	250
64596111	T11-4389GS	12/16/2013	LOPEZ, ELIZABETH	NO DRIVER'S LICENSE	8/4/2011						108																				2.14										1.86	50	162
64411111	T13-0132GS	12/5/2013	RETA, MARTIN ALBE	DRIVING WHILE LICEN	1/7/2013		29.86	2.24	0.74								3.74								1.49			2.99	3	1.5						0.44	4.02					50
64401111	T13-4615GS	12/5/2013	ARAEDONDO, JULISS	DRIVING WHILE LICEN	6/26/2013		40	3	1		433									5					2				4	4	2						0.6	5.4					500

The following cases should not have MVF

Receipt#	Docket #	Date	Name	Offense Description	Off Date	bond	ccc	chs	chsjp	comt	co	cons	const.1	crt	cvca	dc	dcf	dd	dis	dps	duc	dutref	eff	fa	idf	ind	jcd	jcpt	jctf	jsf	ltf	mcwv	mvf	no.arrest	pvs	scf	sjfc	sjfs	stf	tfc	tp	wfconst.	wfconst.4	total
64653111	T12-7224GS	12/20/2013	CANTU, CAROLINA	EXPIRED MOTOR VEH	12/11/2012		20.01	1.5	0.51		100.9		2.5												1.01				2	2	3		0.08			0.3	2.7	15.01	1.5	25	50		228
64375111	T13-4116GS	12/3/2013	LEOS, MARK	NO SAFETY BELT	6/27/2013		40	3	1		50									5					2				4	4	2		0.1			0.6	5.4	30	3			150.1
64390111	T13-4149GS	12/4/2013	RESENDIZ, JORGE A	NO VALID INSPECTION	6/26/2013		40	3	1		53									5					2				4	4	2		0.1			0.6	5.4	30	3			153.1
64473111	T13-7763GS	12/9/2013	COVARRUBIAS, CRYS	PASSENGER NOT SECU	11/12/2013		40	3	1		50									5					2				4	4	2		0.1			0.6	5.4	30	3			150.1

The following case should not have stf and tfc

Receipt#	Docket #	Date	Name	Offense Description	Off Date	bond	ccc	chs	chsjp	comt	co	cons	const.1	crt	cvca	dc	dcf	dd	dis	dps	duc	dutref	eff	fa	idf	ind	jcd	jcpt	jctf	jsf	ltf	mcwv	mvf	no.arrest	pvs	scf	sjfc	sjfs	stf	tfc	tp	wfconst.	wfconst.4	total
64681111	T13-6807GS	12/23/2013	ALEMAN, MARCO LE	NO VALID CLASS C LIC	10/10/2013		19.99	1.5	0.49				2.5												0.99				2	2	1		0.84			0.3	2.7	14.99	1.5				50

The following case need the arrest fee to be assessed to the proper agency

Receipt#	Docket #	Date	Name	Offense Description	Off.Date	bond	ccc	chs	chsjp	comt	co	cons	const.1	crt	cvca	dc	dcf	dd	dis	dps	duc	dutref	eff	fa	idf	ind	jcd	jcpt	jctf	jsf	ltf	mcwv	mvf	no.arrest	pvs	scf	sjfc	sjfs	stf	tfc	tp	wfconst.	wfconst.4	total
64376111	T13-7919GS	12/3/2013	GARCIA, ALFREDO L	NO SAFETY BELT	11/27/2013		40	3	1		0.1														2				4	4	2				5		0.6	5.4	30	3			100.1
64463111	T13 8031GS	12/9/2013	STRACHAN, JANET M	SPEEDING(EXCEED PR	11/29/2013		40	3	1												10				2				4	4	2		0.1	5		0.6	5.4	30	3			110.1

The following case should not have CRF

Receipt#	Docket #	Date	Name	Offense Description	Off Date	bond	ccc	chs	chsjp	comt	co	cons	const.1	crt	cvca	dc	dcf	dd	dis	dps	duc	dutref	eff	fa	idf	ind	jcd	jcpt	jctf	jsf	ltf	mcwv	mvf	no.arrest	pvs	scf	sjfc	sjfs	stf	tfc	tp	wfconst.	wfconst.4	total
64330111	T01-19809GS	12/2/2013	GOMEZ, EDWARD J	NO SAFETY BELT	11/26/2002		17	3		0.5	25				25	15				5				5			0.5	2	4		2									3			50		157

A citation fee was not collected; therefore, in the events State who served the citation.

Receipt#	Docket #	Date	Name	Offense Description	Off Date	bond	ccc	chs	chsjp	comt	co	cons	const.1	crt	cvca	dc	dcf	dd	dis	dps	duc	dutref	eff	fa	idf	ind	jcd	jcpt	jctf	jsf	ltf	mcwv	mvf	no.arrest	pvs	scf	sjfc	sjfs	stf	tfc	tp	wfconst.	wfconst.4	total
64468111	DC13 067GS	12/9/2013	GABRIELOVA, KRIST	Debt Claim	12/9/2013												25							10		6																	41
64469111	DC13 068GS	12/9/2013	STALEY, BRIAN	Debt Claim	12/9/2013												25							10		6																	41
64470111	DC13 069GS	12/9/2013	GABRIELOVA, KRIST	Debt Claim	12/9/2013												25							10		6																	41
64473111	DC13 070GS	12/9/2013	GABRIELOVA, KRIST	Debt Claim	12/9/2013												25							10		6																	41
64474111	DC13 071GS	12/9/2013	GABRIELOVA, KRIST	Debt Claim	12/9/2013												25							10		6																	41
64477111A	DC13 072GS	12/9/2013	JAVANDOOST, STEVE	Debt Claim	12/9/2013												25							10		6																	41
64479111	DC13 073GS	12/9/2013	PALM, MARK A.	Debt Claim	12/9/2013												25							10		6																	41
64480111	DC13-074GS	12/9/2013	ADAMS, MICHAEL LA	Debt Claim	12/9/2013												25							10		6																	41
64481111	DC13-075GS	12/9/2013	RITZ, NATHANIAL D	Debt Claim	12/9/2013												25							10		6																	41
64590111	DC13-077GS	12/16/2013	PALM, MARK A.	Debt Claim	12/16/2013												25							10		6																	41
64591111	DC13-078GS	12/16/2013	ANTULIK, YVONNE	Debt Claim	12/16/2013												25							10		6																	41
64592111	DC13-079GS	12/16/2013	GABRIELOVA, KRIST	Debt Claim	12/16/2013												25							10		6																	41
64593111	DC13-080GS	12/16/2013	GABRIELOVA, KRIST	Debt Claim	12/16/2013												25							10		6																	41
64594111	DC13 081GS	12/16/2013	PALM, MARK A.	Debt Claim	12/16/2013												25							10		6																	41
64596111	DC13-082GS	12/16/2013	CARPENTER, N SCOT	Debt Claim	12/16/2013												25							10		6																	41
64606111	DC13-083GS	12/16/2013	WESTERN FINANCE	Debt Claim	12/16/2013												25							10		6																	41
64609111	DC13-084GS	12/16/2013	WESTERN FINANCE	Debt Claim	12/16/2013												25							10		6																	41
64610111	DC13-085GS	12/16/2013	WESTERN FINANCE	Debt Claim	12/16/2013												25							10		6																	41
64641111	DC13-086GS	12/18/2013	EXCELL FINANCE	Debt Claim	12/18/2013							70					25							10		6																	101
64334111	SC13-060GS	12/2/2013	VINCE/NORMA EWA	Small Claims	12/2/2013																			10		6										25							41

The following bonds are pending liquidation

Receipt#	Docket #	Date	Name	Offense Description	Off.Date	bond	ccc	chs	chsjp	comt	co	cons	const.1	crt	cvca	dc	dcf	dd	dis	dps	duc	dutref	eff	fa	idf	ind	jcd	jcpt	jctf	jsf	ltf	mcwv	mvf	no.arrest	pvs	scf	sjfc	sjfs	stf	tfc	tp	wfconst.	wfconst.4	total
64566111	CR13-1782GS	12/13/2013	MAGANA JR., JOSE	ASSAULT CLASS C	12/6/2013	127																																						127
64484111	T13 8047GS	12/9/2013	CEDILLO, EDWARD G	DEFECTIVE TAIL LAMP	12/2/2013	153																																						153
64567111	T12 2201GS	12/13/2013	JUAREZ, JOSE ROBE	NO DRIVER'S LICENSE	4/4/2012	258																																						258
64483111	T13 8046GS	12/9/2013	CEDILLO, EDWARD G	NO DRIVER'S LICENSE	12/2/2013	133.1																																						133.1
64565111	CR13-1781GS	12/13/2013	GUILLEN, JOSUE EL	PUBLIC INTOXICATION	12/7/2013	167																																						167
64564111	CR13-1780GS	12/13/2013	TOSTADO, BRENDA I	PUBLIC INTOXICATION	12/9/2013	167																																						167

Did the offense occur within 20 miles of the border? If yes, all fines go to CoFine. If not, enter that offense was not committed within 20 miles of the border as a comment in plaisterm.

Receipt#	Docket #	Date	Name	Offense Description	Off.Date	bond	ccc	chs	chsjp	comt	co	cons	const.1	crt	cvca	dc	dcf	dd	dis	dps	duc	dutref	eff	fa	idf	ind	jcd	jcpt	jctf	jsf	ltf	mcwv	mvf	no.arrest	pvs	scf	sjfc	sjfs	stf	tfc	tp	wfconst.	wfconst.4	total
64296111	T13-7630GS	11/27/2013	HUERTA, CESAR OCT	OVER GROSS WEIGHT	11/12/2013		40	3	1		160									5					2				4	4	2	160					0.6	5.4					387

Why was receipt voided and not reissued? Send copy of voided Death Certificate

64457111*\	DC # 5891	12/9/2013	GAMEZ, LETICIA RA	defendant did not want it; death certificate was amended													20																			1								21
64457111*\	DC # 5891	12/9/2013	GAMEZ, LETICIA RA														-20																			-1								-21

Exhibit A

Justice of the Peace Gilberto Saenz
Schedule of Adjustments
For the month ended December 31, 2013

Why was receipt voided and not reissued? In addition, why doesn't docket number no longer appear in AbleTerm? Please submit written explanation.

Receipt#	Docket #	Date	Name	Offense Description	Off Date	bond	ccc	chs	chsjp	cmnt	co	cons	const.1	const.2	crf	cvca	dc	dcf	dd	dis	dps	dsc	dstref	eff	fa	idf	ind	jcd	jcpt	jcti	jsf	ltf	mcwv	mvl	no.arrest	pvs	scf	sjfc	sjfs	stf	tfc	tp	wlconst.1	wlconst.2	total
64363111	T13-7915GS	12/3/2013	TORRES, ALFONSO				40	3	1		80										5					2				4	4	2	0.1				0.6	5.4	30	3			180.1
64363111	T13-7915GS	12/3/2013	TORRES, ALFONSO				-40	-3	-1		-80										-5					-2				-4	-4	-2	-0.1				-0.6	-5.4	-30	-3			-180
	can not add an event; docket got deleted because it belonged to another court judge rosa trevino; staff no longer has faxed paperwork sent to IT department																																									
In order to process refund, please submit copy of judgement and proof of insurance																																										
64428311	T13 3515GS	12/6/2013	RODRIGUEZ, SHEILA	NO LIABILITY INSURAN	5/31/2013	paid online; pending signature from DA's, submitted back in August 2013																	242																			242

Receipt was voided and not reissued. The reason for void needs to be properly explained in events. Also, what does "ada" stand for? Please submit copy of judgement issued by Judge since case indicates a disposition date of 12/3/2013.

Receipt#	Docket #	Date	Name	Offense Description	Off Date	bond	ccc	chs	chsjp	cmnt	co	cons	const.1	const.2	crf	cvca	dc	dcf	dd	dis	dps	dsc	dstref	eff	fa	idf	ind	jcd	jcpt	jcti	jsf	ltf	mcwv	mvl	no.arrest	pvs	scf	sjfc	sjfs	stf	tfc	tp	wlconst.1	wlconst.2	total
64365111	T12-1319GS	12/3/2013	ROMERO, ADOLFO	DRIVING WHILE LICEN	2/16/2012		40	3	1		141										5					2				4	4	2										50		258
64365111	T12-1319GS	12/3/2013	ROMERO, ADOLFO	DRIVING WHILE LICEN	2/16/2012		-40	-3	-1		-141										-5					-2				-4	-4	-2					-0.6	-5.4				-50		-258
	removed to docket number T12 1319GS																																										
Receipt voided and reissued for different amount. Please submit copy of judgement. (As per staff, judgments are never done on citation; judge sometimes signs off on citation and writes amount of fine.)																																											
64670111	T13-8285GS	12/20/2013	RIOS, NELDA Y.	SPEEDING (EXCEED PR	11/29/2013		40	3	1												5					2				4	4	2	0.1				0.6	5.4	30	3			100.1
64670111	T13-8285GS	12/20/2013	RIOS, NELDA Y.	SPEEDING (EXCEED PR	11/29/2013		-40	-3	-1												-5					-2				-4	-4	-2	-0.1				-0.6	-5.4	-30	-3			-100
64670111A	T13-8285GS	12/20/2013	RIOS, NELDA Y.	SPEEDING (EXCEED PR	11/29/2013		40	3	1											48	5					2				4	4	2	0.1				0.6	5.4	30	3			146.1
	did not want to go on record as the paid the original amount; asked for deferral																																										
Sample of dismissed cases was selected. Please send copy of motion and order to dismiss and applicable supporting documentation, as applicable.																																											
Receipt#	Docket #	Date	Name	Offense Description	Off Date	bond	ccc	chs	chsjp	cmnt	co	cons	const.1	const.2	crf	cvca	dc	dcf	dd	dis	dps	dsc	dstref	eff	fa	idf	ind	jcd	jcpt	jcti	jsf	ltf	mcwv	mvl	no.arrest	pvs	scf	sjfc	sjfs	stf	tfc	tp	wlconst.1	wlconst.2	total
64364111	T13-7243GS	12/3/2013	MONTES, NORA	DISPLAY EXPIRED LICE	10/23/2013		will fax to me													20																									20
64601111	T13-7028GS	12/16/2013	HERNANDEZ, PEDRO	NO VALID INSPECTION	10/18/2013															20																									20
64675113	T13-8249GS	12/20/2013	IBERNA, MAURO M	NO VALID INSPECTION	11/16/2013															20																									20

BC number 4091 was not selected in any of the receipts; however, BC# 4090 was referenced twice. Please explain and provide copy of BC#4091

64315111	BC-84090	12/2/2013	OLVERA, GUERILLEE																																									23
64340111	BC 84090	12/2/2013	DE LEON DE LA POR				4090	typo																																					23
							4091																																						

DC certificate number 5890 was skipped. Was it issued? If yes, when? If not, why? Please submit written explanation. If voided, submit copy of voided DC.

was not skipped issued on 11.9.2013 dc5887-5890 other places (someone may off on a different screen)

NOTE: Please ensure that all Sheriff "D" activity is entered into AbleTerm in a timely manner.

Exhibit A

JUSTICE OF THE PEACE
MONTHLY FINES AND FEES COLLECTED
FOR THE MONTH OF: December-13

Judge: GILBERTO SAENZ
Precinct No. 1 Place No. 1

PBC

City: WESLACO, TX
Hidalgo County, Texas

Part I: RECAP OF AMOUNT PAYABLE TO THE COUNTY TREASURER

TOTAL CASH COLLECTED	(Receipts #s)	64294J11	THRU	64728J11	$ 55,347.10 ✓
	(Control #s)	2641165	THRU	2641582	
Sheriff's "D" Report	(Receipt #s)	650213 11	THRU	650160J 11	

LESS: COST ON DEPOSIT 1,005.10

ADD: COST ON DEPOSIT LIQUIDATED -

AMOUNT OWED TO COUNTY (Should Match Amt in Part III) $ 54,342.00

Less: Total amount of remittances to County Treasurer (From Part II) ~~54,070.10~~ 55,347.10 ✓

Total funds due to County Treasurer (Overtransfer Made to Co Treas.) ~~271.90~~ (1005.10)

Part II: REMITTANCES MADE TO THE COUNTY TREASURER

Description	AMOUNT	Comment
Total Collections for the Month (See Schedule of Receipts & Deposits)	$ 54,070.10	
Add: Previous Month's Bond Overtransfer		
Add: HCSO Monthly "D" Collections Report	1277.00 ~~$0.00~~	
Total Remittances Made to County Treasurer	$ ~~54,070.10~~ 55,347.10	

PREPARED BY: Nina Ontiveros DATE: 1/27/14

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

JUSTICE OF THE PEACE 1/27/14 DATE

HIDALGO COUNTY AUDITOR'S OFFICE
APPROVED BY: MW
DATE: 1/29/14 1:35 PM

THIS REPORT IS DUE IN THE OFFICE OF THE COUNTY AUDITOR BEFORE THE FIFTH (5TH) WORKING DAY OF THE FOLLOWING MONTH (LGC § 114.0

COUNTY AUDITOR'S FORM: RE-JP-003 REVISED 10/2013

JUSTICE OF THE PEACE
MONTHLY FINES AND FEES COLLECTED
FOR THE MONTH OF: December-13

Judge: GILBERTO SAENZ
Precinct No. 1 Place No. 1

PBC

City: WESLACO, TEXAS
Hidalgo County, Texas

Part III SUMMARY OF COLLECTIONS PAYABLE TO THE COUNTY TREASURER

Name of Fine, Fee, Court Cost	# Issued / Filed	Statute Reference	Detail of Amt Collected	GL Acct No.	Amt. Collected	
FINES:						
County Fines (Local Fine)		LGC 101 004, PC 12.21		1200-351-10-061-000-0-000	$ 17,482.15	M X1
Texas Parks & Wildlife 85% Fine (State Fine)		TPWC 12.107		1100-207-20-000-012-0-000	113.05	M
No Safety Belt 50% Fine (State Fine)		TRC 545.412, 545.413		1100-207-20-000-028-0-000	137.45	M
Gross Weight 50% Fine (State Fine)		TRC Sec 620.506 (g)		1100-207-20-000-013-0-000	-	
School District 50% Fines		Educ. Code § 29.093 (d) § (A)		1100-207-30-000-004-0-000	548.00	M
LOCAL COURT COSTS AND FEES:						
Courthouse Security Adm. Fee($3)		C C P Art. 102.017 (b)		1241-341-10-060-001-0-000	980.77	M
Courthouse Security Fund JP ($1)		C C P Art. 102.017		1245-341-10-061-000-0-000	289.39	M X1
Justice Court Technology Fund ($4)		C C P Art. 102.0173		1242-341-10-060-000-0-000	1,189.79	M
Time Payment - w/ 40% OF $25.00 ($10.00)		LGC 133.103 (d)		1100-341-10-060-001-0-000	174.23	M
Time Payment - w/ 10% of $25.00 ($2.50)		LGC 133.103 (c)		1100-341-10-060-002-0-000	43.55 43.56	M
Administrative Local Transaction Fee ($2)		C C P Art. 102.072		1100-341-10-060-003-0-000	691.65	M
Motor Vehicle Adm. Fee ($10-$20) (Optional fee for Exp by Toplingt Cert. expires Aug)		TRC Sec 520.003, 521.026, 502.403		1100-341-10-060-004-0-000	140.00	M
Special Fees				1100-341-10-061-000-0-000	1,284.60	M
Deferred Disposition		C C P Art. 45.051	1,184.60			M
Administrative Fee - "Drivers Safety Course" ($10)		C C P Art. 45.051(10)	20.00			M
Support of Judiciary Fund ($ 60)		LGC 133.105		1100-341-10-060-009-0-000	173.63	M
Traffic Fee ($3)		T R C 542.403		1100-341-10-061-000-0-000	667.97	M
Child Safety ($20-$25)		C C P Art. 102.014		1100-341-10-060-011-0-000	147.39	M
Failure to Appear ($4)		TC 706.006/TC 706.003(d)(2)		1100-341-10-060-012-0-000	-	
STATE COURT COSTS AND FEES:						
Criminal Justice Planning Fund C C P. ($5)		C C P Art. 102.019		1100-207-20-000-003-0-000	5.00	M X12
State General Revenue Fund ($2.50)		C C P Art. 102.015		1100-207-20-000-010-0-000	2.50	M
Law Enforcement Education Fund (____$1, ____$1.50, ____$1.50)		Govt. Code Sec. 415.002		1100-207-20-000-011-0-000	3.50	M
Operators and Chauffeurs License Fund ($75)		T R C 521.192		1100-207-20-000-031-0-000	-	
Time Payment - w/ 50% OF $25.00 ($12.50)		LGC 133.103 (b)		1100-207-20-000-005-0-000	217.79	M
Juvenile Crime and Delinquency Fund (____$ 25, ____$ 50)		C C P Art. 102.0178(m)		1100-207-20-000-007-0-000	3.68	M
Comprehensive Rehabilitation Fund ($5)		C C P Art. 102.012		1100-207-20-000-008-0-000	-	
Fugitive Apprehension Fund ($5)		C C P Art. 102.019 (a) 2		1100-207-20-000-009-0-000	43.73	M
Consolidated Court Costs Fund ($40)		CCP 102.075 (a) 1/LGC 133.102		1100-207-20-000-015-0-000	11,808.83	M Y12
Compensation Victims Of Crime Fund (____$1, ____$5, ____$15, ____$15)		C C P Art. 56.54 (J) & (3)		1100-207-20-000-017-0-000	146.14	M
Judicial & Court Personnel Training Fund (____$1, ____$2)		Govt. Code Sec. 56.003 (b)		1100-207-20-000-027-0-000	17.47	M
Correctional Managment Institute of Texas Fund ($ 50)		CCP Art. 102.075		1100-207-20-000-029-0-000	2.97	M
Indigent Legal Services Fee-JP ($6)	41	Govt. Code Sec. 101.141(2),(3)		1100-207-20-000-004-0-000	246.00	M
State Traffic Fee- Subtitle C ($30)		TRC Sec 542.403		1100-207-20-000-035-0-000	6,507.22	M
Jury Service Fee ($4)		C C P Art. 102.0045		1100-207-20-000-053-0-000	1,158.03	M
Support of Judiciary Fund ($5.40)		LGC 133.105		1100-207-20-000-054-0-000	1,551.60	M
Birth Certificate Fee ($1.80)		HSC 191.0045(b)		1100-207-20-000-039-0-000	39.60	M
Defensive Driving Record Fee ($12)		C C P Art. 45.0511 (e-1)		1100-207-20-000-057-0-000	-	
Indigent Defense Representation Fund ($2)		LGC 133.107/GC 102.025		1100-207-20-000-059-0-000	568.24	M
Moving Violation Fee ($0.10)		C C P Art. 102.022/GC		1100-207-20-000-061-0-000	22.71	M
Safety Seat Violation Fee ($0.15) (on or before September 29, 2011)		TC 545.412 (b-1)		1100-207-20-000-062-0-000	-	
Failure to Appear ($2.0)		TC 706.006/TC 706.003(d)(2)		1100-207-20-000-066-0-000	-	
Electronic Filing Fee - Civil ($10)		Govt Code Sec 51.851		1100-207-20-000-070-0-000	410.00	M
ARREST /WARRANT FEES: STATE		C C P Art. 102.011				
D.P.S. (_____$1, _____$5 _____$35, _____$50)				1100-207-20-000-019-0-000	1,306.24	M
T.A.B.C. (_____$1, _____$5, _____$15 _____$50)				1100-207-20-000-020-0-000	-	
P.K.W.L. (_____$3, _____$5, _____$35, _____$50)				1100-207-20-000-021-0-000	5.00	M
ARREST /WARRANT/SERVICE FEES: COUNTY		LGC 118.131				
Sheriff Fees:				1100-342-10-060-001-0-000	257.49	M
Constable Fees:						
Precinct #1						
Precinct #2				1100-342-10-291-000-0-000	4,323.98	M
Precinct #3				1100-342-10-292-000-0-000	-	
Precinct #4				1100-342-10-293-000-0-000	-	
Precinct #5				1100-342-10-294-000-0-000	100.00	M
District Attorney Fees				1100-342-10-295-000-0-000	-	
Tax Assessor Fraud Investigators Fees				1100-341-10-060-007-0-000	-	
School District Arrest Fee				1100-342-10-060-002-0-000	-	
Fire Marshal Fee				1100-342-10-060-003-0-000	-	
Due to Others				1100-342-20-060-001-0-000	-	
Warrant Fees Out of County Service Fees (DPS, Local Law Enforcement Agencies)		C C P Art. 102.011 (a) 2 A)		1100-207-30-000-003-0-000	-	
Refund - Overpayments				1100-202-00-000-007-0-000	242.20	M Y3-a
Due to Others				1100-202-00-000-007-0-000	-	
Restitution				1100-202-00-000-007-0-000		
Failure to Appear - OmniBase ($6)		TC 706.006/TC 706.003(d)(2)		1100-202-00-000-019-0-000	-	
Justice Fees (Local Fees)				1100-341-10-060-001-0-000	1,061.80	M
Small Claims Court Filing Fee ($25)		LGC 118.121/118.122	125.00			M
Justice Court Filing Fee ($25)		LGC 118.121/118.122	475.00			M
Landlord Tenant Eviction Filing Fee		LGC 118.121/118.122	425.00			M
Transcript Fees ($10)		LGC 118.121/118.123(b)				
Abstract Fees ($5)		LGC 118.121/118.123(c)	10.00			M
Writ Filing Fee ($5)		LGC 118.121/118.123(d)	20.00			M
Issuing other Document ($1 1st pg. .25 for each addit'l pg)		LGC 118.121/118.123 (e)	6.00			M
Certified Copies of Court Papers ($2 1st pg. .25 for each addit'l pg)		LGC 118.121	-			
Probable Cause Tow Hearing Fee ($20)		LGC 101.141 (a)4	-			
Birth Certificates ($22 each)		HSC 191.0045 (3)(d)		1100-341-10-060-001-0-000	444.40	M
Death Certificates ($20 each, each addt'l $3)		HSC 191.0045 (3)(d)		1100-341-10-060-001-0-000	-	
Preservation of Vital Statistics Fee ($1 each)		HSC Sec 191.0045(h)		1100-341-10-060-008-0-000	22.00	M
Jury Fees (Civil $5, Criminal $3)		Rules of Civil Proc., Rule 5447 CCP 102.004		1100-341-10-060-006-0-000	-	
				TOTAL AMOUNT DUE TO THE COUNTY TREASURER:	$ 54,342.00	

HIDALGO COUNTY AUDITOR'S OFFICE
APPROVED BY: [illegible]
DATE: 1.29.14 1/29/14

THIS REPORT IS DUE IN THE OFFICE OF THE COUNTY AUDITOR BEFORE THE FIFTH (5TH) WORKING DAY OF THE FOLLOWING MONTH (LGC § 114.001).

COUNTY AUDITOR'S FORM: RF_JP.004 REVISED 10/2013

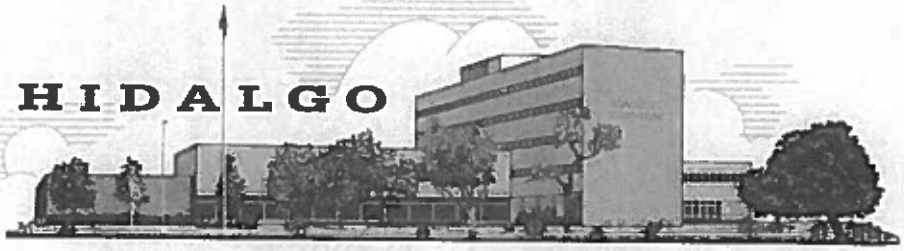
TOX2, X1

-11

X3

COUNTY of HIDALGO

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



EDINBURG, TEXAS 78539

March 28, 2013

The Honorable Bobby Contreras
Hidalgo County Justice of the Peace Pct. 2, Pl. 1
300 W. Hall Acres, Ste F
Pharr, Texas 78577

Ref: Review of *Monthly Fines and Fees Report* and Supporting Documentation
For the month of January 2013

Dear Judge Contreras:

We have conducted a limited scope review of the *Monthly Fines and Fees Report* and supporting documentation for the month of January 2013 pursuant to Local Government Code §115.002 (a), §115.002 (b), and Code of Criminal Procedure Article 103.011. The objective of the review was to determine if fines, fees, and court costs collected were properly accounted and reported.

Scope:
The scope of our review was limited to collections reported by your office on the *Monthly Fines and Fees Report* for the month of January 2013. 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 fines, fees, and court cost statutes and schedules. The following procedures were also performed:

- Reviewed receipts issued to determine if fines, fees, and court costs were allocated and reported in the proper amounts.
- Verified receipts issued followed a sequential order.
- Verified that procedures for voided receipts were properly followed.
- Verified that the collections per the *Monthly Fines and Fees Report* agreed to total receipts issued and the deposits made with the County Treasurer.
- Reviewed *Cashier's Daily Close-Out Reports* (Close-Out Report) and County Treasurer receipts to determine whether fees collected were properly accounted and deposited with the County Treasurer on a daily basis.
- Reviewed the submittal dates of the *Monthly Fines and Fees Report* to the County Auditor's Office to determine if the reports were received within five days after the last day of each month.
- Reviewed receipts, Close-Out Reports, and the *Monthly Fines and Fees Report* to verify proper completion.

HIDALGO COUNTY DISTRICT JUDGES

RICARDO P. RODRIGUEZ, JR. 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, 273rd D.C. | MARIO E. RAMIREZ, JR. JUDGE, 332nd D.C. | NOE GONZALEZ JUDGE, 370th D.C. OVERSEER | LETICIA LOPEZ JUDGE, 398th D.C. | AIDA SALINAS FLORES JUDGE, 398th D.C. | ISRAEL RAMON, JR. JUDGE, 430th D.C. | JESSE CONTRERAS JUDGE, 449th D.C.

Conclusion:
Total collections for the month of January 2013 were $92,865.60. Based on the results of our review, we have concluded that fines, fees, and court costs were generally properly accounted and reported; however, the system of internal controls for the accounting and reporting of fines, fees, and court costs require improvement as noted in the following observations.

Observation No. 1:
We reviewed all receipts for the month in review to determine whether fines, fees, and court costs collected were properly allocated and reported.

The results of our review revealed that 7 receipts contained an error in the allocation of fees, fines, and court costs. The Justice of the Peace staff was made aware of the necessary revisions and corrections were made prior to submitting the final *Monthly Fines and Fees Report* to Commissioners Court for approval (see Exhibit A).

There are numerous statutes that require Justices of the Peace to charge various fines, fees, and court costs for certain services and offenses. Fines, fees, and court costs must be allocated pursuant to State statutes and/or Commissioners Court approval.

Formal monitoring procedures have not been implemented to ensure that fines, fees, and court costs are properly allocated and reported. The County may be held liable to the State for failure to properly allocate and report fines, fees, and court costs.

Recommendation:
Management should develop and implement formal monitoring procedures to ensure that fines, fees, and court costs are properly allocated and reported. At a minimum, the following procedures should be implemented:

- Staff should be provided with training regarding the proper allocation of fines, fees, and court costs.
- Staff should review the allocation of fines, fees, and court costs before the official County receipt is issued.
- Access for setting up offense codes with the proper fines, fees, and court costs in *AbleTerm* should be limited to staff with adequate knowledge of the applicable allocation.
- Staff should ensure that the proper fines, fees, and court costs allocation, offense date, and judgment date are entered when a case is setup in *AbleTerm*.

Observation No. 2:
We noted during our review that a mail log was not utilized to record payments received through the mail.

The County Auditor's Office requires that mail-in payments be listed on a daily mail log. The mail log should include the following information for each mail-in payment received: date received, the name of the payer, the amount of the remittance, the form of the remittance (e.g., cash or check), and, if applicable, the check number.

Formal monitoring procedures were not in place to ensure that a daily mail log was maintained to record payments received through the mail. This may result in the loss or misuse of County funds.

Recommendation:
Management should develop and implement formal monitoring procedures to ensure that a daily mail log is maintained to record payments received through the mail. Please refer to the mail log section of the "Cash Handling Guidelines and Procedures" prescribed by the County Auditor's Office for the minimum procedures to be implemented for processing mail-in payments.

Observation No. 3:
We noted during our review that procedures for voiding receipts were not always properly followed. At times, voided receipts did not contain the void date, reason for the void, signature of the individual requesting the void, and signature of the individual responsible for approving the void.

The County Auditor's Office requires that if a cashier makes an error, the receipt be voided. The following procedures must be followed:

a. The Cashier must obtain approval by his/her supervisor prior to voiding the receipt. In addition, the Cashier must provide the reason for the void, date of void, and their signature on the voided receipt.
b. The supervisor must sign and date the void sheet to document responsibility for verifying that the void was properly completed (i.e., all copies of the receipt are marked "VOID" on the face of the receipt, contain an explanation for the void, contain the date the receipt was voided and signature of the employee requesting the void).

c. If a new receipt is issued, the voided receipt number and the new receipt number should be cross-referenced.
d. All copies of the voided receipt must be securely attached together and submitted to the County Auditor's Office.
e. Computer access controls to void receipts should be limited to supervisors.

Formal procedures have been developed and implemented to ensure receipts are properly voided. This may result in the loss or misuse of County funds.

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

Please provide written management response to the observations noted above by April 19, 2013.

If you should have any questions or would like to schedule a meeting to discuss the above noted observations, please do not hesitate to contact Pedro Sanchez, Internal Auditor I, at 318-2511 ext. 4643, Yvonne Torres, Revenue Audit Supervisor, at 318-2511 ext. 4642, Arcy B. Duran, CPA, Director of Audit, at ext. 4645 or me at ext. 4604.

Respectfully,

Ray Eufracio, CPA
County Auditor

Enclosures: Copies of *Monthly Fines and Fees Report* and Monthly Adjustments

Cc: Mr. Valde Guerra, Commissioners Court Executive Officer

THE COUNTY OF HIDALGO TEXAS

HIDALGO COUNTY DISTRICT JUDGES

RICARDO P. RODRIGUEZ, JR. JUDGE, 93RD D.C. | RODOLFO DELGADO JUDGE, 92ND D.C. | J. R. "BOBBY" FLORES JUDGE, 139TH D.C. | ROSE GUERRA REYNA JUDGE, 206TH D.C. | JUAN R. PARTIDA JUDGE, 275TH D.C. | MARIO E. RAMIREZ, JR. JUDGE, 332ND D.C. | NOE GONZALEZ JUDGE, 370TH D.C. OVERSEER | LETICIA LOPEZ JUDGE, 389TH D.C. | AIDA SALINAS FLORES JUDGE, 398TH D.C. | ISRAEL RAMON, JR. JUDGE, 430TH D.C. | JESSE CONTRERAS JUDGE, 449TH D.C.

JUSTICE OF THE PEACE ROBERTO CONTRERAS
SCHEDULE OF ADJUSTMENTS
FOR THE PERIOD ENDING JANUARY 31, 2013

FA should not have been assessed and CJP needs to be assessed.

Receipt #	Docket #....	Name.....	Offense Description.	Off.Date	..CCC	..CHS	..CHSJP	.CMIT	..CO	..CRF	..CVCA	..DPS	..FA	..GR	..IDF	..JCD	..JCPT	..JCTF	..JSF	..LEDSE	..LTF	.MVF	..OCL	..SJFC	..SJFS	..SO	..STF	..TFC	..TXFI	CONST.2	..Total
8829058/2	CR-757-96	MUNOZ, JORGE HERR	NO LIABILITY INSURAN	1/29/1996					350		15	5	5	2.5			1			1.5	2		75							50	507

CVCA can not exceed $15.

8829018/2	CR-1553-03-2	ORNELAS, SATURNIN	UNLICENSED DEALER 50	5/28/2003	17	3		0.5	80		35		5			0.5	2	4			2								5		154

Due to type of offense, CRF should not have been assessed.

8829348/2	CR-2352-03-2	MORENO, RICHARD G	NO SAFETY BELT	7/1/2003	17	3		0.5	25	25	15		5			0.5	2	4			2					5		3			107

STF needs to be assessed.

8829152/2	CR-3367-03-2	OVIEDO, FELIPE SO	DROVE WRONG WAY ON	9/22/2003	17	3		0.5	190		15		5			0.5	2	4			2							3	5		187

CSS needs to be assessed.

8829630/2	CR-4542-10-2	GARCIA, ANNA ALIC	SAFETY SEAT CHILD PA	8/13/2010	40	3	1		12.58	12.57		5			2			4	4		2	0.1		0.6	5.4		30	3		50	175.25

MVF needs to be assessed.

8829260/2	CR-4806-12-2	CHAPA, JOSEFT ANT	FAIL SIGNAL LANE CHA	11/6/2012	40	3	1		50			5			2			4	4		2			0.6	5.4		30	3			150
8829382/2	CR-0296-13-2	VARGAS, JULIO CES	DISREGARD ROAD MARK	1/2/2013	40	3	1		53.1			5			2			4	4		2			0.6	5.4		30	3			153.1

Exhibit A

JUSTICE OF THE PEACE
MONTHLY FINES AND FEES COLLECTED
FOR THE MONTH OF: January-13

PBC

Judge: BOBBY CONTRERAS
Precinct No. 2 Place No. 1

City: PHARR, TX
Hidalgo County, Texas

Part I: RECAP OF AMOUNT PAYABLE TO THE COUNTY TREASURER

TOTAL CASH COLLECTED
Sheriff's "D" Report

(Receipts #'s) ~~29004J21~~ 29997J21 THRU ~~29627J21~~
(Control #'s) 25136044 THRU 25141924
(Receipt #s) 29923J21 THRU 29927J21

$ ~~91,999.60~~ 92,865.60 X10 ✓

LESS: COST ON DEPOSIT — 167.00 X7 ✓

ADD: COST ON DEPOSIT LIQUIDATED — -

AMOUNT OWED TO COUNTY (Should Match Amt in Part III) — $ ~~91,832.60~~ 92,698.60 X3 &

Less: Total amount of remittances to County Treasurer (From Part II) — 92,865.60

Total funds due to County Treasurer (Overtransfer Made to Co Treas) — $ ~~91,832.60~~ (167.00) X4 ✓

Part II: REMITTANCES MADE TO THE COUNTY TREASURER

DESCRIPTION	AMOUNT	RECEIPT NO.
Total Collections for the Month (See Schedule of Receipts & Deposits)	$ 91,999.60 B1 ✓	
Add: Previous Month's Bond Overtransfter		
Add: HCSO Monthly "D" Collections Report	866.00 X9 ✓	
Total Remittances Made to County Treasurer	$92,865.60 ~~91,999.60~~	

PREPARED BY: Ofelia Ortiz Flores — DATE: 2/7/2013

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

FEB 7 2013 B

Bobby Contreras — 2/7/2013
JUSTICE OF THE PEACE — DATE

THIS REPORT IS DUE IN THE OFFICE OF THE COUNTY AUDITOR BEFORE THE FIFTH (5TH) WORKING DAY OF THE FOLLOWING MONTH (LGC § 114.001)
COUNTY AUDITOR'S FORM - RE-JP-004

HIDALGO COUNTY AUDITOR'S OFFICE
APPROVED BY: B — REVISED 3/12
DATE: 3/22/13 — 3/25/13

X2

JUSTICE OF THE PEACE
MONTHLY FINES AND FEES COLLECTED
FOR THE MONTH OF: January-13

Judge: BOBBY CONTRERAS
Precinct No. 2 Place No. 1

PBC

City: PHARR, TEXAS
Hidalgo County, Texas

Part III SUMMARY OF COLLECTIONS PAYABLE TO THE COUNTY TREASURER

Name of Fine, Fee, Court Cost	# Issued/ Filed	Statute Reference	Detail of Amt Collected	GL Acct No.	Amt. Collected
FINES:					
County Fines (Local Fine)		LGC 113 004, PC 12 23		1200-351-10-063-000-0-000	545,509.25
Texas Parks & Wildlife 85% Fine (State Fine)		TPWC 12 107		1100-207-20-000-012-0-000	680.00
No Safety Belt 50% Fine (State Fine)		TRC 545 412, 545 413		1100-207-20-000-028-0-000	275 00
Gross Weight 50% Fine (State Fine)		TRC Sec 621 506(g)		1100-207-20-000-013-0-000	-
School District 50% Fines		Educ Code § 25 093 (d) 1 (A)		1100-207-30-000-006-0-000	50 00
LOCAL COURT COSTS AND FEES:					
Courthouse Security Adm Fee($3)		CCP Art 102 017 (b)		1241-341-10-060-001-0-000	1,126.85
Courthouse Security Fund JP ($1)		CCP Art 102 017		1245-341-10-063-000-0-000	356.28
Justice Court Technology Fund ($4)		CCP Art 102 0173		1242-341-10-060-000-0-000	1,469.13
Time Payment - @40% OF $25 00 ($10 00)		LCG 133 103 (d)		1100-341-10-060-001-0-000	-
Time Payment - @ 10% of $25 00 ($2 50)		LCG 133 103 (c)		1100-341-10-060-002-0-000	-
Administrative Local Transaction Fee ($2)		CCP Art 102 072		1100-341-10-060-003-0-000	954.57
Motor Vehicle Adm Fee ($10-$20) (Disbursed Fee for Jury Fd Fee Jury Court Sup Mv Reg)		TRC Sec 548 603, 521 020 502 407		1100-341-10-060-004-0-000	40 00
Special Fees				1100-341-10-063-000-0-000	50 00
Deferred Disposition		CCP Art 45 051	$ -		
Administrative Fee - "Drivers Safety Course" ($10)		CCP Art. 45 0511(f)	$ 50.00		
Support of Judiciary Fund ($ 60)		LGC 133 105		1100-341-10-060-009-0-000	245.56
Traffic Fee ($3)		TRC 542 403		1100-341-10-063-000-0-000	381.00
Child Safety ($20-$25)		CCP Art 102 014		1100-341-10-060-011-0-000	40 00
Failure to Appear ($4)		TC 706 006/TC 706 007(d)(2)		1100-341-10-060-012-0-000	
STATE COURT COSTS AND FEES:					
Criminal Justice Planning Fund C C P ($5)		CCP Art 102 051		1100-207-20-000-003-0-000	10 00
State General Revenue Fund ($2 50)		CCP Art 102 015		1100-207-20-000-010-0-000	5 00
Law Enforcement Education Fund (____$1,____$1 50,____$3 50)		Govt. Code Sec 415 002		1100-207-20-000-011-0-000	5 00
Operators and Chauffeurs License Fund ($75)		TRC 601 192		1100-207-20-000-031-0-000	75 00
Time Payment - @50% OF $25 00 ($12 50)		LCG 133 103 (b)		1100-207-20-000-005-0-000	-
Juvenile Crime and Delinquency Fund (____$ 25, ____$ 50)		CCP Art 102 075(m)		1100-207-20-000-007-0-000	5 00
Comprehensive Rehabilitation Fund ($5)		CCP Art 102 082		1100-207-20-000-008-0-000	5 00
Fugitive Apprehension Fund ($5)		CCP Art. 102 019 (a) 2		1100-207-20-000-009-0-000	70.00
Consolidated Court Costs Fund ($40)		CCP Art 102 075 (a) 3 LCG 133 102		1100-207-20-000-015-0-000	14,689.29
Compensation Victims Of Crime Fund (___$3, ___$5, ___$15, ___$35)		C C P Art 56 55 (2) & (3)		1100-207-20-000-017-0-000	240 00
Judicial & Court Personnel Training Fund (____$1, ____$2)		Govt. Code Sec 56 001 (b)		1100-207-20-000-027-0-000	29 00
Correctional Managment Institute of Texas Fund ($ 50)		CCP Art. 102 075		1100-207-20-000-029-0-000	3.00
Indigent Legal Services Fee- JP ($6)	214	Govt. Code Sec 101 141 (2)(B)		1100-207-20-000-004-0-000	1,284 00
State Traffice Fee-Subtitle C ($30)		TRC Sec 542 4031		1100-207-20-000-035-0-000	3,600.00
Jury Service Fee ($4)		C C P Art 102 0045		1100-207-20-000-053-0-000	1,437.12
Support of Judiciary Fund ($5 40)		LGC 133 105		1100-207-20-000-054-0-000	1,910.12
Birth Certificate Fee ($1 80)	-	HSC 191 022(f)		1100-207-20-000-039-0-000	-
Defensive Driving Record Fee ($12)		C C P Art 45 0511 (b-1)		1100-207-20-000-057-0-000	-
Indigent Defense Representation Fund ($2)		LGC 133 107/ GC 102 021		1100-207-20-000-059-0-000	678.35
Moving Violation Fee ($0 10)		C C P Art 102 022/GC		1100-207-20-000-061-0-000	0 20
Safety Seat Violation Fee ($0 15) (Law not Section September 20, 2011)		TC 545 412 (b-1)		1100-207-20-000-062-0-000	0 15
Failure to Appear ($20)		TC 706 006/TC 706 007(d)(2)		1100-207-20-000-066-0-000	
ARREST/WARRANT FEES: STATE		C C P Art 102 011			
DPS (_____$3,_____$5,_____$35,_____$50)				1100-207-20-000-019-0-000	1,656.92
TABC (_____$3,_____$5,_____$35,_____$50)				1100-207-20-000-020-0-000	-
P.K.W.L. (_____$3,_____$5,_____$35,_____$50)				1100-207-20-000-021-0-000	25 00
Texas Comptrollers Criminal Investigators				1100-207-20-000-060-0-000	-
ARREST/WARRANT/SERVICE FEES: COUNTY		LGC 118 131			
Sheriff Fees:				1100-342-10-060-001-0-000	715.00
Constable Fees:					
Precinct #1				1100-342-10-291-000-0-000	-
Precinct #2				1100-342-10-292-000-0-000	8,694.10
Precinct #3				1100-342-10-293-000-0-000	200 00
Precinct #4				1100-342-10-294-000-0-000	910 00
Precinct #5				1100-342-10-295-000-0-000	-
District Attorney Fees				1100-341-10-060-007-0-000	-
Tax Assessor Fraud Investigator				1100-342-10-060-002-0-000	15 00
School District Arrest Fee				1100-342-10-060-003-0-000	-
Fire Marshal Fee				1100-342-20-060-001-0-000	-
Code Enforcement Precinct #2				1100-342-10-060-004-0-000	-
Due to Others					
Warrant Fees/Out of County Service Fees (DTO Law Enforcement Agencies)		CCP Art 102 011 (a) 2 (A)		1100-207-30-000-003-0-000	-
Refund - Overpayments				1100-202-00-000-009-0-000	-
Due to Others				1100-202-00-000-009-0-000	-
Restitution				1100-202-00-000-009-0-000	-
Failure to Appear - OmniBase ($6)		TC 706 006/TC 706 007(d)(2)		1100-202-00-000-019-0-000	-
Justice Fees (Local Fees)				1100-341-10-060-001-0-000	5,471 00
Small Claims Court Filing Fee ($25)		LGC 118 121/118 122	$ 175 00		
Justice Court Filing Fee ($25)		LGC 118 121/118 122	5,175 00		
Forcible Entry and Detainer Court Filing Fee ($25)		LGC 116 121/118 122			
Transcript Fees ($10)		LGC 118 121/118 123 (b)	-		
Abstract Fees ($5)		LGC 118 121/118 123 (c)	70 00		
Appeal Fee			10 00		
Writ Filing Fee ($3)		LGC 118 121/118 123 (d)	40 00		
Issuing other Document ($1 1st pg. 25 for each addt'l pg)		LGC 118 121/118 123 (e)	1 00		
Certified Copies of Court Papers ($2 1st pg. 25 for each addt'l pg)		LGC 118.121	-		
Probable Cause Tow Hearing Fee ($20)		LCG 101 141(a)4	-		
Birth Certificates ($22 each)		HSC 191 0045 (3)(d)		1100-341-10-060-001-0-000	-
Death Certificates ($20 each, each addt'l $3)		HSC 191 0045 (3)(d)		1100-341-10-060-001-0-000	-
Preservation of Vital Statistics Fee ($1 each)		HSC Sec 191 0045 (h)		1100-341-10-060-008-0-000	-
Jury Fees (Civil $5, Criminal $3)		Rules of Civil Proc. Rule 544/ CCP 102 004		1100-341-10-060-006-0-000	-
			TOTAL AMOUNT DUE TO THE COUNTY TREASURER:		592,698.60

HIDALGO COUNTY AUDITOR'S OFFICE
APPROVED BY: PS
DATE: 3/22/13

FEB 7 2013 PS

THIS REPORT IS DUE IN THE OFFICE OF THE COUNTY AUDITOR BEFORE THE FIFTH (5TH) WORKING DAY OF THE FOLLOWING MONTH (LGC § 114 001)

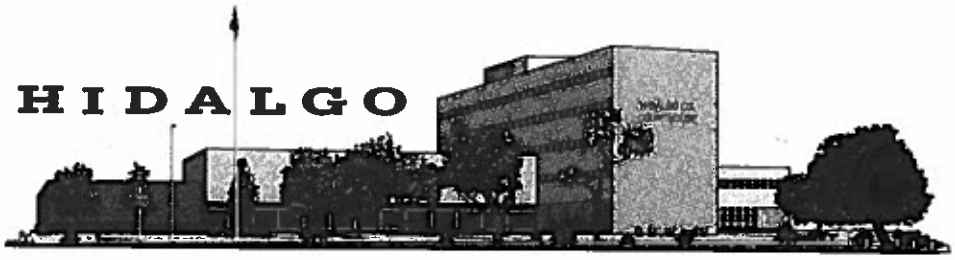
COUNTY AUDITOR'S FORM RE JP-004 REVISED 3/12

to XL: X2

X3

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

April 29, 2013

The Honorable Bobby Contreras
Hidalgo County Justice of the Peace Pct. 2, Pl. 1
300 W. Hall Acres, Ste F
Pharr, Texas 78577

Ref: Review of *Monthly Fines and Fees Report* and Supporting Documentation
For the month of February 2013

Dear Judge Contreras:

We have conducted a limited scope review of the *Monthly Fines and Fees Report* and supporting documentation for the month of February 2013 pursuant to Local Government Code §115.002 (a), §115.002 (b), and Code of Criminal Procedure Article 103.011. The objective of the review was to determine if fines, fees, and court costs collected were properly accounted and reported.

Scope:
The scope of our review was limited to collections reported by your office on the *Monthly Fines and Fees Report* for the month of February 2013. 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 fines, fees, and court cost statutes and schedules. The following procedures were also performed:

- Reviewed receipts issued to determine if fines, fees, and court costs were allocated and reported in the proper amounts.
- Reviewed randomly selected receipts and traced method of payment to validated deposit slip to test for lapping.
- Verified receipts issued followed a sequential order.
- Verified that procedures for voided receipts were properly followed.
- Verified that the collections per the *Monthly Fines and Fees Report* agreed to total receipts issued and the deposits made with the County Treasurer.
- Reviewed *Cashier's Daily Close-Out Reports* (Close-Out Report) and County Treasurer receipts to determine whether fees collected were properly accounted and deposited with the County Treasurer on a daily basis.
- Reviewed the submittal dates of the *Monthly Fines and Fees Report* to the County Auditor's Office to determine if the reports were received within five days after the last day of each month.
- Reviewed receipts, Close-Out Reports, and the *Monthly Fines and Fees Report* to verify proper completion.

HIDALGO COUNTY DISTRICT JUDGES

RICARDO P. RODRIGUEZ, JR. 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, 273rd D.C. | MARIO E. RAMIREZ, JR. JUDGE, 332nd D.C. | NOE GONZALEZ JUDGE, 370th D.C. OVERSEER | LETICIA LOPEZ JUDGE, 389th D.C. | AIDA SALINAS FLORES JUDGE, 398th D.C. | ISRAEL RAMON, JR. JUDGE, 430th D.C. | JESSE CONTRERAS JUDGE, 449th D.C.

Conclusion:
Total collections for the month of February 2013 were $108,543.30. Based on the results of our review, we have concluded that fines, fees, and court costs were generally properly accounted and reported; however, the system of internal controls for the accounting and reporting of fines, fees, and court costs require improvement as noted in the following observations.

Observation No. 1:
We reviewed all receipts for the month in review to determine whether fines, fees, and court costs collected were properly allocated and reported.

The results of our review revealed that 6 receipts contained an error in the allocation of fees, fines, and court costs. The Justice of the Peace staff was made aware of the necessary revisions and corrections were made prior to submitting the final *Monthly Fines and Fees Report* to Commissioners Court for approval (see Exhibit A).

There are numerous statutes that require Justices of the Peace to charge various fines, fees, and court costs for certain services and offenses. Fines, fees, and court costs must be allocated pursuant to State statutes and/or Commissioners Court approval.

Formal monitoring procedures have not been implemented to ensure that fines, fees, and court costs are properly allocated and reported. The County may be held liable to the State for failure to properly allocate and report fines, fees, and court costs.

Recommendation:
Management should develop and implement formal monitoring procedures to ensure that fines, fees, and court costs are properly allocated and reported. At a minimum, the following procedures should be implemented:

- Staff should be provided with training regarding the proper allocation of fines, fees, and court costs.
- Staff should review the allocation of fines, fees, and court costs before the official County receipt is issued.
- Access for setting up offense codes with the proper fines, fees, and court costs in *AbleTerm* should be limited to staff with adequate knowledge of the applicable allocation.
- Staff should ensure that the proper fines, fees, and court costs allocation, offense date, and judgment date are entered when a case is setup in *AbleTerm*.

Observation No. 2:
We noted during our review that a mail log was not utilized to record payments received through the mail.

The County Auditor's Office requires that mail-in payments be listed on a daily mail log. The mail log should include the following information for each mail-in payment received: date received, the name of the payer, the amount of the remittance, the form of the remittance (e.g., cash or check), and, if applicable, the check number.

Formal monitoring procedures were not in place to ensure that a daily mail log was maintained to record payments received through the mail. This may result in the loss or misuse of County funds.

Recommendation:
Management should develop and implement formal monitoring procedures to ensure that a daily mail log is maintained to record payments received through the mail. Please refer to the mail log section of the "Cash Handling Guidelines and Procedures" prescribed by the County Auditor's Office for the minimum procedures to be implemented for processing mail-in payments.

Observation No. 3:
We noted during our review that procedures for voiding receipts were not always properly followed. At times, voided receipts did not contain the signature of the individual requesting the void and signature of the individual responsible for approving the void.

The County Auditor's Office requires that if a cashier makes an error, the receipt be voided. The following procedures must be followed:

a. The cashier must obtain approval by his/her supervisor prior to voiding the receipt and note the reason for void, date of void and sign on the voided receipt.
b. The supervisor must sign and date the voided receipt to document responsibility for verifying that all copies of the receipt are marked "VOID" on the face of the receipt, contain an explanation for the void, and contain the date the receipt was voided.

c. If a new receipt is issued, the voided receipt number and the new receipt number should be cross-referenced.
d. All copies of the voided receipt must be securely attached together and submitted to the County Auditor's Office.
e. Computer access controls to void receipts should be limited to supervisors.

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

Recommendation:
Management should develop and implement formal procedures to ensure that receipts are properly voided. At a minimum, the procedures noted above should be implemented.

Observation No. 4:
We noted during our review that credit card transactions received between February 4, 2013 and February 22, 2013 were not promptly receipted. Consequently, the case disposition was not recorded in *AbleTerm* in a timely manner. The transaction and case disposition were recorded until March 28, 2013.

The County Auditor's Office requires that all cash (i.e., cash, checks, credit card payments, etc.) received be promptly recorded and controlled using pre-numbered official County receipts. In addition, the case dispositions should be recorded in *AbleTerm* upon receipt of payment.

Formal procedures have not been developed and implemented to ensure that credit card transactions are promptly receipted and case dispositions are entered in a timely manner. This may result in the loss or misuse of County funds. In addition, failure to timely enter case dispositions may result in the arrest of the defendant, in error.

Recommendation:
Management should develop and implement formal monitoring procedures to ensure that credit card transactions are promptly receipted and cases dispositions are entered in a timely manner.

Please provide written management response to the observations noted above by May 17, 2013.

If you should have any questions or would like to schedule a meeting to discuss the above noted observations, please do not hesitate to contact Pedro Sanchez, Internal Auditor I, at 318-2511 ext. 4643, Yvonne Torres, Revenue Audit Supervisor, at 318-2511 ext. 4642, Arcy B. Duran, CPA, Director of Audit, at ext. 4645 or me at ext. 4604.

Respectfully,

Ray Enfiacio, CPA
County Auditor

Enclosures: Copies of *Monthly Fines and Fees Report* and Monthly Adjustments

Cc: Mr. Valde Guerra, Commissioners Court Executive Officer

JUSTICE OF THE PEACE
MONTHLY FINES AND FEES COLLECTED
FOR THE MONTH OF: February-13

PBC

Judge: BOBBY CONTRERAS
Precinct No. 2 Place No. 1

City: PHARR, TX
Hidalgo County, Texas

Part I: RECAP OF AMOUNT PAYABLE TO THE COUNTY TREASURER

TOTAL CASH COLLECTED	(Receipts #'s)	29628J21	THRU	30272J21	$ 108,543.30 X10-2 ~~107,216.30~~
Sheriff's "D" Report	(Control #'s)	2514193	THRU	2509510	
	(Receipt #s)	30826121	THRU	30835121	

LESS:	COST ON DEPOSIT	1,309.20 ~~975.20~~ X7 ✓
ADD:	COST ON DEPOSIT LIQUIDATED	334.00 X7 ✓
	AMOUNT OWED TO COUNTY (Should Match Amt in Part III)	$ 107,568.10 X3 ~~106,241.10~~
Less:	Total amount of remittances to County Treasurer (From Part II)	108,710.30 ~~107,390.30~~ ✓
	Total funds due to County Treasurer (Overtransfer Made to Co Treas.)	(1,142.20) X4-6 ✓

Part II: REMITTANCES MADE TO THE COUNTY TREASURER

DESCRIPTION	AMOUNT	RECEIPT NO.
Total Collections for the Month (See Schedule of Receipts & Deposits)	$ 107,390.30 B1 ✓	
Add: Previous Month's Bond Overtransfter- January 2013	167.00 ✓ to X4-6	
Add: HCSO Monthly "D" Collections Report	1,153.00 X9 ✓	
Total Remittances Made to County Treasurer	$108,710.30 ~~107,390.30~~	

PREPARED BY: OFELIA ORTIZ FLORES DATE: 3/5/2013

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

MAR 6 2013 PS

Bobby Contreras 3/5/2013
JUSTICE OF THE PEACE DATE

THIS REPORT IS DUE IN THE OFFICE OF THE COUNTY AUDITOR BEFORE THE FIFTH (5TH) WORKING DAY OF THE FOLLOWING MONTH (LGC § 114.001).
COUNTY AUDITOR'S FORM: RE-JP-004 REVISED 3/12

HIDALGO COUNTY AUDITOR'S OFFICE
APPROVED BY: [illegible]
DATE: 3/28/13 4/18/13

X2

JUSTICE OF THE PEACE
MONTHLY FINES AND FEES COLLECTED
FOR THE MONTH OF: February-13

Judge: BOBBY CONTRERAS
Precinct No. 2 Place No. 1

PBC

City: PHARR, TEXAS
Hidalgo County, Texas

Part III SUMMARY OF COLLECTIONS PAYABLE TO THE COUNTY TREASURER

Name of Fine, Fee, Court Cost	# Issued/ Filed	Statute Reference	Detail of Amt Collected	GL Acct No.	Amt Collected
FINES:					
County Fines (Local Fine)		LGC 113.004, PC 12.23		1200-351-10-063-000-0-000	$ 53,289.87 ~~53,631.25~~
Texas Parks & Wildlife 85% Fine (State Fine)		TPWC 12.107		0100-207-20-000-012-0-000	255.00
No Safety Belt 50% Fine (State Fine)		TRC 545.412, 545.413		0100-207-20-000-028-0-000	262.43 ~~287.50~~
Gross Weight 50% Fine (State Fine)		TRC Sec 621.506(g)		0100-207-20-000-013-0-000	-
School District 50% Fines		Educ. Code § 25.093 (d) 1 (A)		0100-207-30-000-006-0-000	102.50 ~~60.00~~
LOCAL COURT COSTS AND FEES:					
Courthouse Security Adm. Fee($3)		C.C.P. Art. 102.017 (b)		1241-341-10-060-001-0-000	1,321.84 1,301.44
Courthouse Security Fund JP ($1)		C.C.P. Art. 102.017		1245-341-10-063-000-0-000	424.80 ~~419.00~~
Justice Court Technology Fund ($4)		C.C.P. Art. 102.0173		1242-341-10-060-000-0-000	1,740.30 ~~1,715.10~~
Time Payment - @40% OF $25.00 ($10.00)		LCG 133.103 (d)		1100-341-10-060-001-0-000	20.00 ~~40.00~~
Time Payment - @ 10% of $25.00 ($2.50)		LCG 133.103 (c)		1100-341-10-060-002-0-000	5.00 ~~10.00~~
Administrative Local Transaction Fee ($2)		C.C.P. Art. 102.072		1100-341-10-060-003-0-000	887.17 ~~875.57~~
Motor Vehicle Adm. Fee ($10-$20) (Dismissed Fee for Exp. DL, Exp Insp Cert, Exp Mv Reg.)		TRC Sec 548.605, 521.026,502.407		1100-341-10-060-004-0-000	160.00
Special Fees			155.90	1100-341-10-063-000-0-000	215.90 ~~210.00~~
Deferred Disposition		C.C.P. Art. 45.051	$ ~~160.00~~		
Administrative Fee - "Drivers Safety Course" ($10)		C.C.P. Art. 45.0511(f)	$ 60.00		
Support of Judiciary Fund ($ 60)		LGC 133.105		1100-341-10-060-009-0-000	254.88 ~~251.00~~
Traffic Fee ($3)		T.R.C. 542.403		1100-341-10-063-000-0-000	548.40 ~~546.00~~
Child Safety ($20-$25)		C.C.P. Art. 102.014		1100-341-10-060-011-0-000	45.00 ~~20.00~~
Failure to Appear ($4)		TC 706.006/TC 706.007(d)(2)		1100-341-10-060-012-0-000	
STATE COURT COSTS AND FEES:					
Criminal Justice Planning Fund C.C.P. ($5)		C.C.P. Art. 102.051		1100-207-20-000-003-0-000	-
State General Revenue Fund ($2.50)		C.C.P. Art. 102.015		1100-207-20-000-010-0-000	-
Law Enforcement Education Fund (____$1,____$1.50,____$3.50)		Govt. Code Sec. 415.002		1100-207-20-000-011-0-000	-
Operators and Chauffeurs License Fund ($75)		T.R.C. 601.192		1100-207-20-000-031-0-000	-
Time Payment - @50% OF $25.00 ($12.50)		LCG 133.103 (b)		1100-207-20-000-005-0-000	25.50 ~~50.00~~
Juvenile Crime and Delinquency Fund (____$ 25, ____$ 50)		C.C.P. Art. 102.075(m)		1100-207-20-000-007-0-000	2.69 ~~3.17~~
Comprehensive Rehabilitation Fund ($5)		C.C.P. Art. 102.082		1100-207-20-000-008-0-000	-
Fugitive Apprehension Fund ($5)		C.C.P. Art. 102.019 (e) 2		1100-207-20-000-009-0-000	32.86 ~~32.00~~
Consolidated Court Costs Fund ($40)		C.C.P. Art. 102.075 (a) 2 LCG 133.102		1100-207-20-000-015-0-000	17,443.49 17,304.98
Compensation Victims Of Crime Fund (____$3, ____$5, ____$15, ____$35)		C.C.P. Art. 56.55 (2) & (3)		1100-207-20-000-017-0-000	116.54 ~~101.54~~
Judicial & Court Personnel Training Fund (____$1, ____$2)		Govt. Code Sec. 56.001 (b)		1100-207-20-000-027-0-000	13.57 ~~11.57~~
Correctional Managment Institute of Texas Fund ($.50)		CCP Art. 102.075		1100-207-20-000-029-0-000	1.44 ~~0.94~~
Indigent Legal Services Fee- JP ($6)	4 123	Govt. Code Sec. 101.141 (2)(B)		1100-207-20-000-004-0-000	762.00
State Traffice Fee-Subtitle C ($30)		TRC Sec 542.4031		1100-207-20-000-035-0-000	5,340.00 5,340.00
Jury Service Fee ($4)		C.C.P Art. 102.0045		1100-207-20-000-053-0-000	1,699.20 ~~1,670.00~~
Support of Judiciary Fund ($5.40)		LGC 133.105		1100-207-20-000-054-0-000	1,265.93 ~~2,254.00~~
Birth Certificate Fee ($1.80)		HSC 191.022(f)		1100-207-20-000-039-0-000	-
Defensive Driving Record Fee ($12)		C.C.P Art. 45.0511 (c-1)		1100-207-20-000-057-0-000	-
Indigent Defense Representation Fund ($2)		LGC 133.107/ GC 102.023		1100-207-20-000-059-0-000	831.60 ~~810.00~~
Moving Violation Fee ($0.10)		C.C.P. Art. 102.022/GC		1100-207-20-000-061-0-000	13.20 ~~12.90~~
Safety Seat Violation Fee ($0.15) (on or before September 28, 2011)		TC 545.412 (b-1)		1100-207-20-000-062-0-000	0.15
Failure to Appear ($20)		TC 706.006/TC 706.007(d)(2)		1100-207-20-000-066-0-000	
ARREST/WARRANT FEES: STATE		C.C.P. Art. 102.011			
DPS. (_____$3,_____$5,_____$35,_____$50)				1100-207-20-000-019-0-000	2,000.00 1,990.00
TABC (_____$3,_____$5,_____$35,_____$50)				1100-207-20-000-020-0-000	5.00
P.K.W.L. (_____$3,_____$5,_____$35,_____$50)				1100-207-20-000-021-0-000	10.00
Texas Comptrollers Criminal Investigators				1100-207-20-000-060-0-000	-
ARREST/WARRANT/SERVICE FEES: COUNTY		LGC 118.131			
Sheriff Fees:				1100-342-10-060-001-0-000	643.06 ~~628.00~~
Constable Fees:					
Precinct #1				1100-342-10-291-000-0-000	0.00 ~~200.00~~
Precinct #2				1100-342-10-292-000-0-000	11,560.00 ~~11,420.00~~
Precinct #3				1100-342-10-293-000-0-000	270.00
Precinct #4				1100-342-10-294-000-0-000	1,030.00
Precinct #5				1100-342-10-295-000-0-000	-
District Attorney Fees				1100-341-10-060-007-0-000	50.00
Tax Assessor Fraud Investigators				1100-342-10-060-002-0-000	5.00
School District Arrest Fee				1100-342-10-060-003-0-000	-
Fire Marshal Fee				1100-342-20-060-001-0-000	-
Code Enforcement Precinct #2				1100-342-10-060-004-0-000	-
Due to Others					
Warrant Fees/Out of County Service Fees DTO Law Enforcement Agencies		C.C.P. Art. 102.011 (a) 2 (A)		1100-207-30-000-003-0-000	-
Refund - Overpayments				1100-202-00-000-009-0-000	433.80 ~~466.30~~
Due to Others				1100-202-00-000-009-0-000	-
Restitution				1100-202-00-000-009-0-000	-
Failure to Appear - OmniBase ($6)		TC 706.006/TC 706.007(d)(2)		1100-202-00-000-019-0-000	
Justice Fees (Local Fees)				1100-341-10-060-001-0-000	3,460.00
Small Claims Court Filing Fee ($25)		LGC 118.121/118.122	$ 175.00		
Justice Court Filing Fee ($25)		LGC 118.121/118.122	3,000.00		
Forcible Entry and Detainer Court Filing Fee ($25)		LGC 118.121/118.122	-		
Transcript Fees ($10)		LGC 118.121/118.123 (b)	-		
Abstract Fees ($5)		LGC 118.121/118.123 (c)	175.00		
Writ Filing Fee ($5)		LGC 118.121/118.123 (d)	110.00		
Issuing other Document ($1 1st pg. .25 for each addt'l pg)		LGC 118.121/118.123 (e)	-		
Certified Copies of Court Papers ($2 1st pg. .25 for each addt'l pg)		LGC 118.121	-		
Probable Cause Tow Hearing Fee ($20)		LCG 101.141(e)4	-		
Birth Certificates ($22 each)		HSC 191.0045 (3)(d)		1100-341-10-060-001-0-000	-
Death Certificates ($20 each, each addt'l $3)		HSC 191.0045 (3)(d)		1100-341-10-060-001-0-000	-
Preservation of Vital Statistics Fee ($1 each)		HSC Sec 191.0045 (h)		1100-341-10-060-008-0-000	-
Jury Fees (Civil $5, Criminal $3)		Rules of Civil Proc., Rule 544/ CCP 102.004		1100-341-10-060-006-0-000	-
				TOTAL AMOUNT DUE TO THE COUNTY TREASURER:	$107,578.10 ~~106,241.10~~

MAR 6 2013 PS

HIDALGO COUNTY AUDITOR'S OFFICE
APPROVED BY: PS
DATE: 3/28/13 4/26/13

THIS REPORT IS DUE IN THE OFFICE OF THE COUNTY AUDITOR BEFORE THE FIFTH (5TH) WORKING DAY OF THE FOLLOWING MONTH (LGC § 114.001)

JUSTICE OF THE PEACE ROBERTO CONTRERAS
SCHEDULE OF ADJUSTMENTS
FOR THE PERIOD ENDING FEBRUARY 28, 2013

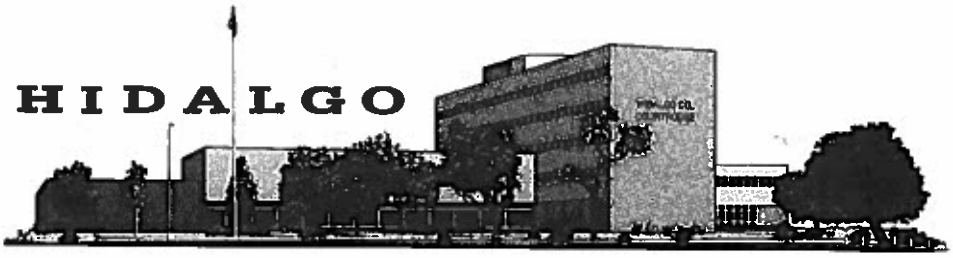
Receipt #	Docket #	Date	Name	Offense Description	Off.Date	CCC	CFF	CHI	CHSJ	CMI	CO	CON	CON	CONS	CONS3	CRF	CS	CVCA	DPS	DSC	OREF	FA	JDF	JMD	JCD	JCPT	JCTF	JSF	LTF	MVI	SJFC	SJFS	STF	TFC	TP	TPW	TXFI	FCONS	Total
Reason needs to state name and address of payer to refund																																						
2829448121	C-0269-13-21	2/12/2013	LACK'S VALLEY STO	Civil Case	2/12/2013		25						70								101			6															202
Reason for REFUND needs to be entered into the Events on AbleTerm																																						
2830000821	C-0285-13-21	2/20/2013	PITE DUNCAN LLP	Forcible Entry Detai	2/20/2013		25					140									10			6															181
2829740821	CR-1835-12-2	2/6/2013	CASAS, JOSE GUADA	NO SAFETY BELT	4/26/2012	40		3	1		50								5		9.9		2				4	4	2	0.1	0.6	5.4	30	3			50	210
2829973121	CR-2823-12-2	2/19/2013	BERNAL, LINDA MC	PASSENGER NOT SECURE	6/24/2012	40		3	1		50								5		9.9		2				4	4	2	0.1	0.6	5.4	30	3			50	210
2829633121	CR-0596-13-2	2/1/2013	CEPEDA, EUGENIO F	SPEEDING (EXCEED PRI	1/10/2013	40		3	1										5	10	10		2				4	4	2	0.1	0.6	5.4	30	3				120.1
CRF should not have been assessed																																						
2829965121	CR-0432-03-2	2/15/2013	BADILLO,EDITH	NO SAFETY BELT	2/7/2003	17		3		0.5	25					25		15	5			5			0.5	2	4		2						3			50	157
Judgment date needs to be entered																																						
2830023521	CR-1370-04-2	2/27/2013	MASSO, YVETTE	FAILURE TO REGISTER	3/11/2004	40		3			150																4		2						25		5	50	279
2830103221	CR-0629-09-2	2/25/2013	MARTINEZ, LIZBETH	DISREGARD RED LIGHT	1/19/2009						103																		2						25			50	180
2829910121	CR-1171-12-2	2/13/2013	TORRES, ARTHUR	SPEEDING (EXCEED PRI	5/28/2012						48																		2						25				75
2830180721	CR-0090-13-2	2/27/2013	FUENTES, MARGARIT	DISREGARD RED LIGHT	12/18/2012	40		3	1		53								5				2				4	4	2	0.1	0.6	5.4	30	3	25			178.1

Receipt #	Docket #	Date	Name	Offense Description	Off.Date	CCC	CFF	CHI	CHSJ	CMI	CO	CON	CON	CONS	CONS3	CRF	CS	CVCA	DPS	DSC	OREF	FA	JDF	JMD	JCD	JCPT	JCTF	JSF	LTF	MVI	SJFC	SJFS	STF	TFC	TP	TPW	TXFI	FCONS	Total
CSS needs to be assessed																																						
2829660121	CR-5139-11-2	2/4/2013	BELMARES, MARIA M	SAFETY SEAT CHILD PA	8/26/2011	40		3	1		12.5					12.5			5				2				4	4	2	0.1	0.6	5.4	30	3			50	175.1
Fine cannot exceed $50																																						
2829689121	CR-6287-09-2	2/5/2013	CANTU, LUIS SILVA	NO SAFETY BELT	10/14/2009	40		3	1		50.1								5				2				4	4	2		0.6	5.4	30	3			50	200.1
MVF needs to be assessed																																						
2830171721	CR-0711-10-2	2/25/2013	LEIJA, JESUS SALI	UNSAFE LANE CHANGE	1/18/2010	40		3	1		103								5				2				4	4	2		0.6	5.4	30	3			50	253
2829717721	CR-5109-12-2	2/6/2013	BALDERAS, SERGIO	CUT IN AFTER PASSING	11/16/2012	40		3	1		53.1								5		5.9		2				4	4	2		0.6	5.4	30	3				159
2829719721A	CR-0526-13-2	2/6/2013	LOPEZ, ASUSENA	TURNED RIGHT FROM WR	1/13/2013	40		3	1		53.1								5				2				4	4	2		0.6	5.4	30	3				153.1

Exhibit A

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

May 2, 2013

The Honorable Bobby Contreras
Hidalgo County Justice of the Peace Pct. 2, Pl. 1
300 W. Hall Acres, Ste F
Pharr, Texas 78577

Ref: Review of *Monthly Fines and Fees Report* and Supporting Documentation
For the month of March 2013

Dear Judge Contreras:

We have conducted a limited scope review of the *Monthly Fines and Fees Report* and supporting documentation for the month of March 2013 pursuant to Local Government Code §115.002 (a), §115.002 (b), and Code of Criminal Procedure Article 103.011. The objective of the review was to determine if fines, fees, and court costs collected were properly accounted and reported.

Scope:
The scope of our review was limited to collections reported by your office on the *Monthly Fines and Fees Report* for the month of March 2013. 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 fines, fees, and court cost statutes and schedules. The following procedures were also performed:

- Reviewed receipts issued to determine if fines, fees, and court costs were allocated and reported in the proper amounts.
- Reviewed randomly selected receipts and traced method of payment to validated deposit slip to test for lapping.
- Verified receipts issued followed a sequential order.
- Verified that procedures for voided receipts were properly followed.
- Verified that the collections per the *Monthly Fines and Fees Report* agreed to total receipts issued and the deposits made with the County Treasurer.
- Reviewed *Cashier's Daily Close-Out Reports* (Close-Out Report) and County Treasurer receipts to determine whether fees collected were properly accounted and deposited with the County Treasurer on a daily basis.
- Reviewed the submittal dates of the *Monthly Fines and Fees Report* to the County Auditor's Office to determine if the reports were received within five days after the last day of each month.
- Reviewed receipts, Close-Out Reports, and the *Monthly Fines and Fees Report* to verify proper completion.

Conclusion:
Total collections for the month of March 2013 were $107,627.30. Based on the results of our review, we have concluded that fines, fees, and court costs were generally properly accounted and reported; however, the system of internal controls for the accounting and reporting of fines, fees, and court costs require improvement as noted in the following observations.

Observation No. 1:
We reviewed all receipts for the month in review to determine whether fines, fees, and court costs collected were properly allocated and reported.

The results of our review revealed that 7 receipts contained an error in the allocation of fees, fines, and court costs. The Justice of the Peace staff was made aware of the necessary revisions and corrections were made prior to submitting the final *Monthly Fines and Fees Report* to Commissioners Court for approval (see Exhibit A).

There are numerous statutes that require Justices of the Peace to charge various fines, fees, and court costs for certain services and offenses. Fines, fees, and court costs must be allocated pursuant to State statutes and/or Commissioners Court approval.

Formal monitoring procedures have not been implemented to ensure that fines, fees, and court costs are properly allocated and reported. The County may be held liable to the State for failure to properly allocate and report fines, fees, and court costs.

Recommendation:
Management should develop and implement formal monitoring procedures to ensure that fines, fees, and court costs are properly allocated and reported. At a minimum, the following procedures should be implemented:

- Staff should be provided with training regarding the proper allocation of fines, fees, and court costs.
- Staff should review the allocation of fines, fees, and court costs before the official County receipt is issued.
- Access for setting up offense codes with the proper fines, fees, and court costs in *AbleTerm* should be limited to staff with adequate knowledge of the applicable allocation.
- Staff should ensure that the proper fines, fees, and court costs allocation, offense date, and judgment date are entered when a case is setup in *AbleTerm*.

Observation No. 2:
We noted during our review that a mail log was not utilized to record payments received through the mail.

The County Auditor's Office requires that mail-in payments be listed on a daily mail log. The mail log should include the following information for each mail-in payment received: date received, the name of the payer, the amount of the remittance, the form of the remittance (e.g., cash or check), and, if applicable, the check number.

Formal monitoring procedures were not in place to ensure that a daily mail log was maintained to record payments received through the mail. This may result in the loss or misuse of County funds.

Recommendation:
Management should develop and implement formal monitoring procedures to ensure that a daily mail log is maintained to record payments received through the mail. Please refer to the mail log section of the "Cash Handling Guidelines and Procedures" prescribed by the County Auditor's Office for the minimum procedures to be implemented for processing mail-in payments.

Observation No. 3:
We noted during our review that procedures for voiding receipts were not always properly followed. At times, voided receipts did not contain the signature of the individual requesting the void.

The County Auditor's Office requires that if a cashier makes an error, the receipt be voided. The following procedures must be followed:

a. The cashier must obtain approval by his/her supervisor prior to voiding the receipt and note the reason for void, date of void and sign on the voided receipt.
b. The supervisor must sign and date the voided receipt to document responsibility for verifying that all copies of the receipt are marked "VOID" on the face of the receipt, contain an explanation for the void, and contain the date the receipt was voided.
c. If a new receipt is issued, the voided receipt number and the new receipt number should be cross-referenced.

d. All copies of the voided receipt must be securely attached together and submitted to the County Auditor's Office.
e. Computer access controls to void receipts should be limited to supervisors.

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

Recommendation:
Management should develop and implement formal procedures to ensure that receipts are properly voided. At a minimum, the procedures noted above should be implemented.

Observation No. 4:
We noted during our review that 5 credit card transactions received on March 28, 2013 were not promptly receipted. Consequently, the applicable case dispositions were not recorded in *AbleTerm* in a timely manner. The transactions and case dispositions were not recorded until April 2, 2013 (1) and April 19, 2013 (4).

The County Auditor's Office requires that all cash (i.e., cash, checks, credit card payments, etc.) received be promptly recorded and controlled using pre-numbered official County receipts. In addition, the case dispositions should be recorded in *AbleTerm* upon receipt of payment.

Formal procedures have not been developed and implemented to ensure that credit card transactions are promptly receipted and case dispositions are entered in a timely manner. This may result in the loss or misuse of County funds. In addition, failure to timely enter case dispositions may result in the arrest of the defendant, in error.

Recommendation:
Management should develop and implement formal monitoring procedures to ensure that credit card transactions are promptly receipted and cases dispositions are entered in a timely manner.

Please provide written management response to the observations noted above by May 24, 2013.

If you should have any questions or would like to schedule a meeting to discuss the above noted observations, please do not hesitate to contact Pedro Sanchez, Internal Auditor I, at 318-2511 ext. 4643, Yvonne Torres, Revenue Audit Supervisor, at 318-2511 ext. 4642, Arcy B. Duran, CPA, Director of Audit, at ext. 4645 or me at ext. 4604.

Respectfully,

Ray Eufracio, CPA
County Auditor

Enclosures: Copies of *Monthly Fines and Fees Report* and Monthly Adjustments

Cc: Mr. Valde Guerra, Commissioners Court Executive Officer

JUSTICE OF THE PEACE
MONTHLY FINES AND FEES COLLECTED
FOR THE MONTH OF: March-13

PBC

Judge: BOBBY CONTRERAS
Precinct No. 2 Place No. 1

City: PHARR, TX
Hidalgo County, Texas

Part I: RECAP OF AMOUNT PAYABLE TO THE COUNTY TREASURER

TOTAL CASH COLLECTED — Sheriff's "D" Report
(Receipts #'s) 30273J21 THRU 30903J21
(Control #'s) 250951 THRU 251011
(Receipt #s) 311941J21 THRU 312011J21

$ ~~106,804.20~~ 107,627.30 X10-a ✓

LESS: COST ON DEPOSIT — ~~-~~ ✓

ADD: COST ON DEPOSIT LIQUIDATED — 1,142.20 X7 ✓

AMOUNT OWED TO COUNTY (Should Match Amt in Part III) — $ ~~106,804.20~~ 108,769.50 X3 ✓

Less: Total amount of remittances to County Treasurer (From Part II) — 108,769.50 &

Total funds due to County Treasurer (Overtransfer Made to Co Treas.) — $ ~~106,804.20~~ 0.00 X4-a ✓

Part II: REMITTANCES MADE TO THE COUNTY TREASURER

DESCRIPTION	AMOUNT	RECEIPT NO.
Total Collections for the Month (See Schedule of Receipts & Deposits)	$ 106,804.20 B1	
Add: Previous Month's Bond Overtransfter (Jan, Feb 2013)	1,142.20 ✓	
Add: HCSO Monthly "D" Collections Report	823.10 X9 ✓	
Total Remittances Made to County Treasurer	$ ~~106,804.20~~ 108,769.50	

PREPARED BY: OFELIA ORTIZ FLORES — DATE: 4/9/2013

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

APR 9 2013

Bobby Contreras — 4/9/2013
JUSTICE OF THE PEACE — DATE

THIS REPORT IS DUE IN THE OFFICE OF THE COUNTY AUDITOR BEFORE THE FIFTH (5TH) WORKING DAY OF THE FOLLOWING MONTH (LGC § 114.001)
COUNTY AUDITOR'S FORM: RE-JP-004 REVISED: 3/12

COUNTY AUDITOR'S OFFICE
DATE: 4/17/13 4/24/13

X2

JUSTICE OF THE PEACE
MONTHLY FINES AND FEES COLLECTED
FOR THE MONTH OF: March-13

Judge: BOBBY CONTRERAS
Precinct No. 2 Place No. 1

PBC

City: PHARR, TEXAS
Hidalgo County, Texas

Part III SUMMARY OF COLLECTIONS PAYABLE TO THE COUNTY TREASURER

Name of Fine, Fee, Court Cost	# Issued/ Filed	Statute Reference	Detail of Amt Collected	GL Acct No.	Amt. Collected
FINES:					
County Fines (Local Fine)		LGC 112.004, PC 12.23		1200-351-10-063-000-0-000	$ 57,380.35 ~~57,034.95~~
Texas Parks & Wildlife 85% Fine (State Fine)		TPWC 12.107		1100-207-20-000-012-0-000	127.50
No Safety Belt 50% Fine (State Fine)		TRC 543.412, 545.413		1100-207-20-000-028-0-000	325.00
Gross Weight 50% Fine (State Fine)		TRC Sec 621.506(g)		1100-207-20-000-013-0-000	-
School District 50% Fines		Educ. Code § 25.093 (d) 1 (A)		1100-207-30-000-006-0-000	-
LOCAL COURT COSTS AND FEES:					
Courthouse Security Adm Fee($3)		C.C.P. Art. 102.017 (b)		1241-341-10-060-001-0-000	1,338.12 ~~1,220.00~~
Courthouse Security Fund JP ($1)		C.C.P. Art. 102.017		1245-341-10-063-000-0-000	429.03 ~~432.00~~
Justice Court Technology Fund ($4)		C.C.P. Art. 102.0173		1242-341-10-060-000-0-000	1,772.18 ~~1,740.00~~
Time Payment - @40% OF $25.00 ($10.00)		LCG 133.103 (d)		1100-341-10-060-001-0-000	10.00
Time Payment - @ 10% of $25.00 ($2.50)		LCG 133.103 (c)		1100-341-10-060-002-0-000	2.50
Administrative Local Transaction Fee ($2)		C.C.P. Art. 102.072		1100-341-10-060-003-0-000	896.07 ~~882.00~~
Motor Vehicle Adm. Fee ($10-$20) (Dismissal Fee for Exp. DL, Exp Insp Cert, Exp Mv Reg.)		TRC Sec 548.605, 521.026,502.407		1100-341-10-060-004-0-000	100.00
Special Fees				1100-341-10-063-000-0-000	60.00
Deferred Disposition		C.C.P. Art. 45.051	$ -		
Administrative Fee - "Drivers Safety Course" ($10)		C.C.P. Art. 45.0511(f)	$ 60.00		
Support of Judiciary Fund ($ 60)		LGC 133.105		1100-341-10-060-009-0-000	256.80 ~~263.20~~
Traffic Fee ($3)		T.R.C. 542.403		1100-341-10-063-000-0-000	459.79 ~~469.00~~
Child Safety ($20-$25)		C.C.P. Art. 102.014		1100-341-10-060-011-0-000	25.00
Failure to Appear ($4)		TC 706.006/TC 706.007(d)(2)		1100-341-10-060-012-0-000	
STATE COURT COSTS AND FEES:					
Criminal Justice Planning Fund C.C.P. ($5)		C.C.P. Art. 102.051		1100-207-20-000-003-0-000	-
State General Revenue Fund ($2.50)		C.C.P. Art. 102.015		1100-207-20-000-010-0-000	-
Law Enforcement Education Fund (____$1,____$1.50,____$3.50)		Govt. Code Sec. 415.002		1100-207-20-000-011-0-000	-
Operators and Chauffeurs License Fund ($75)		T.R.C. 601.192		1100-207-20-000-031-0-000	-
Time Payment - @50% OF $25.00 ($12.50)		LCG 133.103 (b)		1100-207-20-000-005-0-000	12.50
Juvenile Crime and Delinquency Fund (____$.25,____$.50)		C.C.P. Art. 102.075(m)		1100-207-20-000-007-0-000	0.75
Comprehensive Rehabilitation Fund ($5)		C.C.P. Art. 102.082		1100-207-20-000-008-0-000	-
Fugitive Apprehension Fund ($5)		C.C.P. Art. 102.019 (a) 2		1100-207-20-000-009-0-000	15.00
Consolidated Court Costs Fund ($40)		CCP Art. 102.075 (a) 5/LCG 133.102		1100-207-20-000-015-0-000	17,692.53 ~~19,451.00~~
Compensation Victims Of Crime Fund (____$3,____$5,____$15,____$35)		C.C.P. Art. 56.53 (2) & (3)		1100-207-20-000-017-0-000	45.00
Judicial & Court Personnel Training Fund (____$1,____$2)		Govt. Code Sec. 56.001 (b)		1100-207-20-000-027-0-000	4.00
Correctional Managment Institute of Texas Fund ($ 50)		CCP Art. 102.075		1100-207-20-000-029-0-000	-
Indigent Legal Services Fee- JP ($6)	152	Govt. Code Sec. 101.141 (2)(B)		1100-207-20-000-004-0-000	912.00
State Traffice Fee-Subtitle C ($30)		TRC Sec 542.4031		1100-207-20-000-035-0-000	4,537.81 ~~4,530.00~~
Jury Service Fee ($4)		C.C.P. Art. 102.0045		1100-207-20-000-053-0-000	1,712.75 ~~1,688.00~~
Support of Judiciary Fund ($5.40)		LGC 133.105		1100-207-20-000-054-0-000	2,230.85 ~~2,248.80~~
Birth Certificate Fee ($1.80)	-	HSC 191.022(f)		1100-207-20-000-039-0-000	-
Defensive Driving Record Fee ($12)		C.C.P. Art. 45.0511 (c-1)		1100-207-20-000-057-0-000	-
Indigent Defense Representation Fund ($2)		LGC 133.107/ GC 102.023		1100-207-20-000-059-0-000	825.54 ~~811.80~~
Moving Violation Fee ($0.10)		C.C.P. Art. 102.022/GC		1100-207-20-000-061-0-000	11.50 ~~10.90~~
Safety Seat Violation Fee ($0.15) (not in before September 28, 2011)		TC 545.413 (b-1)		1100-207-20-000-062-0-000	0.15
Failure to Appear ($20)		TC 706.006/TC 706.007(d)(2)		1100-207-20-000-066-0-000	
ARREST /WARRANT FEES: STATE		C.C.P. Art. 102.011			
DPS (____$3,____$5,____$35,____$50)				1100-207-20-000-019-0-000	1,916.31 ~~1,910.00~~
TABC (____$3,____$5,____$35,____$50)				1100-207-20-000-020-0-000	10.00
PKWL. (____$3,____$5,____$35,____$50)				1100-207-20-000-021-0-000	5.00
Texas Comptrollers Criminal Investigators				1100-207-20-000-060-0-000	-
ARREST /WARRANT/SERVICE FEES: COUNTY		LGC 118.131			
Sheriff Fees:				1100-342-10-060-001-0-000	678.91 ~~666.80~~
Constable Fees:					
Precinct #1				1100-342-10-291-000-0-000	-
Precinct #2				1100-342-10-292-000-0-000	9,523.01 ~~9,460.00~~
Precinct #3				1100-342-10-293-000-0-000	440.00
Precinct #4				1100-342-10-294-000-0-000	1,010.00
Precinct #5				1100-342-10-295-000-0-000	-
District Attorney Fees				1100-341-10-060-007-0-000	-
Tax Assessor Fraud Investigators				1100-342-10-060-002-0-000	-
School District Arrest Fee				1100-342-10-060-003-0-000	-
Fire Marshal Fee				1100-342-20-060-001-0-000	-
Code Enforcement Precinct #2				1100-342-10-060-004-0-000	-
Due to Others					
Warrant Fees/Out of County Service Fees DTO Law Enforcement Agencies		C.C.P. Art. 102.011 (a) 2 (A)		1100-207-10-000-003-0-000	-
Refund - Overpayments				1100-202-00-000-009-0-000	69.90
Due to Others				1100-202-00-000-009-0-000	-
Restitution				1100-202-00-000-009-0-000	-
Failure to Appear - OmniBase ($6)		TC 706.006/TC 706.007(d)(2)		1100-202-00-000-019-0-000	
Justice Fees (Local Fees)				1100-341-10-060-001-0-000	3,870.25
Small Claims Court Filing Fee ($25)		LGC 118.121/118.122	$ 150.00		
Justice Court Filing Fee ($25)		LGC 118.121/118.122	3,650.00		
Forcible Entry and Detainer Court Filing Fee ($25)		LGC 118.121/118.122	-		
Transcript Fees ($10)		LGC 118.121/118.123 (b)	-		
Abstract Fees ($5)		LGC 118.121/118.123 (c)	15.00		
Writ Filing Fee ($5)		LGC 118.121/118.123 (d)	50.00		
Issuing other Document ($1 1st pg, .25 for each addt' pg)		LGC 118.121/118.123 (e)	5.25		
Certified Copies of Court Papers ($2 1st pg, .25 for each addt'l pg)		LGC 118.121	-		
Probable Cause Tow Hearing Fee ($20)		LCG 101.141(a)4	-		
Birth Certificates ($22 each)		HSC 191.0045 (3)(d)		1100-341-10-060-001-0-000	-
Death Certificates ($20 each, each addt'l $3)		HSC 191.0045 (3)(d)		1100-341-10-060-001-0-000	-
Preservation of Vital Statistics Fee ($1 each)		HSC Sec 191.0045 (h)		1100-341-10-060-008-0-000	-
Jury Fees (Civil $5, Criminal $3)		Rules of Civil Proc., Rule 544/ CCP 102.004		1100-341-10-060-006-0-000	15.00
			TOTAL AMOUNT DUE TO THE COUNTY TREASURER:		$ ~~108,769.50~~ 101,240.00

THIS REPORT IS DUE IN THE OFFICE OF THE COUNTY AUDITOR BEFORE THE FIFTH (5TH) WORKING DAY OF THE FOLLOWING MONTH (LGC § 114.001)

COUNTY AUDITOR'S FORM RE-JP-004 REVISED 3/12

$108,769.50 FN

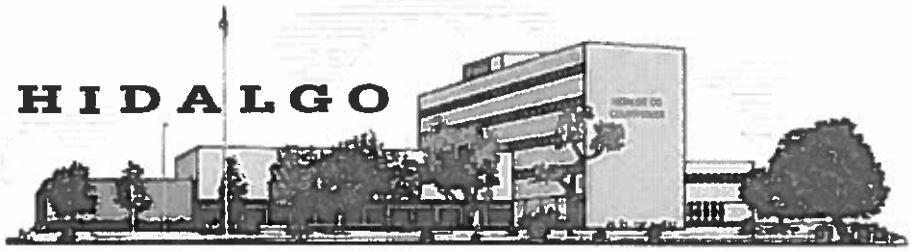
JUSTICE OF THE PEACE ROBERTO CONTRERAS
SCHEDULE OF ADJUSTMENTS
FOR THE PERIOD ENDING MARCH 31, 2013

Receipt #	Docket #	Offense Description	Off.Date	ABC	CCC	CFF	CHS	CHSJF	CD	CONST	CRF	CVCA	DPS	DTORI	FA	IDF	JCD	JCPT	JCTF	JSF	LTF	MVF	SJFC	SJFS	SO	STF	TFC	TP	FCONST	Total
LTF needs to be assessed																														
[redacted]	CR-4216-99-J	MINOR IN POSSESSION	8/27/1999	5	17		3		50			15			5		0.25	1													96.25
Based on offense date, correct court costs need to be assessed																														
[redacted]	CR-2680-03-2	ILLEGALLY PARKED	8/1/2003				3		137	5									4		2						3			154
[redacted]	CR-3362-03-2	IMPROPERLY PARKED	9/9/2003				3		50	5									4		2					30	3			97
MVF needs to be assessed																														
[redacted]	CR-0688-10-2	SPEEDING (EXCEED PRI	2/2/2010		40		3	1	116				5			2			4	4	2		0.6	5.4		30	3		50	266
[redacted]	CR-1199-11-2	DISREGARD STOP SIGN	1/31/2011		40		3	1	103				5			2			4	4	2		0.6	5.4		30	3		50	253
[redacted]	CR-4642-12-2	CUT CORNER LEFT TURN	11/24/2012		40		3	1	103.1				5			2			4	4	2		0.6	5.4		30	3			203.1
[redacted]	CR-0707-13-2	NO DRIVER SHALL USE	1/26/2013		40		3	1	500				5			2			4	4	2		0.6	5.4		30	3			600
[redacted]	CR-0710-13-2	TURNED RIGHT FROM WR	1/26/2013		40		3	1	53.1				5			2			4	4	2		0.6	5.4		30	3			153.1
[redacted]	CR-0883-13-2	NO DRIVER SHALL USE	2/19/2013		40		3	1	500				5			2			4	4	2		0.6	5.4		30	3			600

Receipt #	Docket #	Offense Description	Off.Date	ABC	CCC	CFF	CHS	CHSJF	CD	CONST	CRF	CVCA	DPS	DTORI	FA	IDF	JCD	JCPT	JCTF	JSF	LTF	MVF	SJFC	SJFS	SO	STF	TFC	TP	FCONST	Total
Reason for REFUND needs to be entered into the Events on AbleTerm																														
[redacted]	CR-1288-13-2	UNDER THE INFLUENCE	3/27/2010		40		3	1	500				5	32.9		2			4	4	2		0.6	5.4						599.9
[redacted]	CR-1957-11-2	NO SAFETY BELT	2/25/2011		40		3	1	50				5	0.1		2			4	4	2	0.1	0.6	5.4		30	3		50	200.2
[redacted]	CR-0079-13-2	BACKED WITHOUT SAFET	12/22/2012		40		3	1	103				5	10		2			4	4	2	0.1	0.6	5.4		30	3			213.1
[redacted]	CR-0860-13-2	DISREGARD STOP SIGN	2/13/2013		40		3	1	53					6.9		2			4	4	2	0.1	0.6	5.4	5	30	3			160
[redacted]	CR-1139-13-2	OVER GROSS WEIGHT (1	2/27/2013		40		3	1	1000				5	20		2			4	4	2		0.6	5.4						1087
Judgment date needs to be entered																														
[redacted]	CR-0388-12-2	SPEEDING (EXCEED PRI	1/16/2012						128												2							25	50	205

Exhibit A

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

June 13, 2013

The Honorable Bobby Contreras
Hidalgo County Justice of the Peace Pct. 2, Pl. 1
300 W. Hall Acres, Ste F
Pharr, Texas 78577

Ref: Review of *Monthly Fines and Fees Report* and Supporting Documentation
For the month of April 2013

Dear Judge Contreras:

We have conducted a limited scope review of the *Monthly Fines and Fees Report* and supporting documentation for the month of April 2013 pursuant to Local Government Code §115.002 (a), §115.002 (b), and Code of Criminal Procedure Article 103.011. The objective of the review was to determine if fines, fees, and court costs collected were properly accounted and reported.

Scope:
The scope of our review was limited to collections reported by your office on the *Monthly Fines and Fees Report* for the month of April 2013. 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 fines, fees, and court cost statutes and schedules. The following procedures were also performed:

- Reviewed the submittal dates of the *Monthly Fines and Fees Report* and applicable supporting documentation to the County Auditor's Office to determine if the report and applicable supporting documentation were received within five days after the last day of the month pursuant to Local Government Code § 114.001 (b).
- Verified the signature on the *Monthly Fines and 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 Fines and Fees Report* by footing and cross-footing the report.
- Reviewed receipts issued to determine if fines, fees, and court costs were allocated and reported in the proper amounts and verified whether adjustments were made, if any.
- Verified that procedures for voided receipts were properly followed.

- Verified that collections per the *Monthly Fines and Fees Report* agreed to: 1.) total receipts issued per *Ableterm's* Receipt Journal Report, 2.) total collections per *Ableterm's* Fee Distribution Reports, 3.) total deposits made with the County Treasurer, and 4.) total deposits posted to *alio's* Undistributed Receipts General Ledger account.
- Verified that "Discharge" collections received by the Sheriff's Office were receipted by the Justice of the Peace Office and included on the *Monthly Fines and Fees Report.*
- Verified the sequence of receipts per the Monthly Fines and Fees Report agreed to the Ableterm's Receipt Journal Report, and the Sheriff's "D" Report. In addition, verified that receipts followed sequential order.
- Compared the Online Credit Card Report to *Ableterm's* Daily Balance Report to ensure all online credit card transactions were timely receipted by the Justice of the Peace and County Treasurer's Office.
- Reviewed *Cashier's Daily Close-Out Reports* (Close-Out Report) and County Treasurer receipts to determine whether fees collected were properly accounted & deposited with the County Treasurer on a daily basis.
- Reviewed receipts, Close-Out Reports, mail logs, and the *Monthly Fines and Fees Report* to verify proper completion.
- Verified if cash bonds posted by the defendants, who failed to appear before the Justice of the Peace, were forfeited (liquidated) by the 10th workday following the date of release from jail.

Conclusion:
Total collections for the month of April 2013 were $100,861.65. Based on the results of our review, we have concluded that fines, fees, and court costs were generally properly accounted and reported; however, the system of internal controls for the accounting and reporting of fines, fees, and court costs require improvement as noted in the following observations.

Observation No. 1:
We noted that the *Monthly Fines and Fees Report* was filed with the County Auditor's Office on May 9, 2013. The report should have been filed with the County Auditor's Office by May 5, 2013. In addition, the *School District 50% Fines Report* has not been filed with the County Auditor's Office, as of today.

Pursuant to Local Government Code § 114.001 (b), a monthly report must be filed within five days after the last day of each month.

Formal procedures have not been implemented to ensure that the *Monthly Fines and Fees Report* and *School District 50% Fines Report* are filed with the County Auditor's Office within 5 days after the last day of each month. Timely submittal of the reports will ensure that revenues and liabilities are recognized and paid, as applicable, in a timely manner.

Recommendation:
Management should develop and implement formal procedures to ensure that the *Monthly Fines and Fees Report* and *School District 50% Fines Report* are is filed with the County Auditor's Office within 5 days after the last day of each month.

Observation No. 2:
We reviewed all receipts for the month in review to determine whether fines, fees, and court costs collected were properly allocated and reported.

The results of our review revealed that 5 receipts contained an error in the allocation of fees, fines, and court costs. The Justice of the Peace staff was made aware of the necessary revisions and corrections were made prior to submitting the final *Monthly Fines and Fees Report* to Commissioners Court for approval (see Exhibit A).

There are numerous statutes that require Justices of the Peace to charge various fines, fees, and court costs for certain services and offenses. Fines, fees, and court costs must be allocated pursuant to State statutes and/or Commissioners Court approval.

Formal monitoring procedures have not been implemented to ensure that fines, fees, and court costs are properly allocated and reported. The County may be held liable to the State for failure to properly allocate and report fines, fees, and court costs.

Recommendation:
Management should develop and implement formal monitoring procedures to ensure that fines, fees, and court costs are properly allocated and reported. At a minimum, the following procedures should be implemented:

- Staff should be provided with training regarding the proper allocation of fines, fees, and court costs.
- Staff should review the allocation of fines, fees, and court costs before the official County receipt is issued.
- Access for setting up offense codes with the proper fines, fees, and court costs in *AbleTerm* should be limited to staff with adequate knowledge of the applicable allocation.
- Staff should ensure that the proper fines, fees, and court costs allocation, offense date, and judgment date are entered when a case is setup in *AbleTerm*.

Observation No. 3:
We noted during our review that a mail log was not utilized to record payments received through the mail.

The County Auditor's Office requires that mail-in payments be listed on a daily mail log. The mail log should include the following information for each mail-in payment received: date received, the name of the payer, the amount of the remittance, the form of the remittance (e.g., cash or check), and, if applicable, the check number.

Formal monitoring procedures were not in place to ensure that a daily mail log was maintained to record payments received through the mail. This may result in the loss or misuse of County funds.

Recommendation:
Management should develop and implement formal monitoring procedures to ensure that a daily mail log is maintained to record payments received through the mail. Please refer to the mail log section of the "Cash Handling Guidelines and Procedures" prescribed by the County Auditor's Office for the minimum procedures to be implemented for processing mail-in payments.

Observation No. 4:
We noted during our review that 3 credit card transactions received on April 18, 2013 (1) and April 22, 2013 (2) were not promptly receipted. Consequently, the applicable case dispositions were not recorded in *AbleTerm* in a timely manner. The transactions and case dispositions were not recorded until May 1, 2013.

The County Auditor's Office requires that all cash (i.e., cash, checks, credit card payments, etc.) received be promptly recorded and controlled using pre-numbered official County receipts. In addition, the case dispositions should be recorded in *AbleTerm* upon receipt of payment.

Formal procedures have not been developed and implemented to ensure that credit card transactions are promptly receipted and case dispositions are entered in a timely manner. This may result in the loss or misuse of County funds. In addition, failure to timely enter case dispositions may result in the arrest of the defendant, in error.

Recommendation:
Management should develop and implement formal monitoring procedures to ensure that credit card transactions are promptly receipted and cases dispositions are entered in a timely manner.

Please provide written management response to the observations noted above by June 28, 2013.

If you should have any questions or would like to schedule a meeting to discuss the above noted observations, please do not hesitate to contact Marissa Castillo, Internal Auditor I, at 318-2511 ext. 4650, Yvonne Torres, Revenue Audit Supervisor, at 318-2511 ext. 4642, Arcy B. Duran, CPA, Director of Audit, at ext. 4645 or me at ext. 4604.

Respectfully,

Ray Zufracio, CPA
County Auditor

Enclosures: Copies of *Monthly Fines and Fees Report* and Monthly Adjustments

cc: Mr. Valde Guerra, Commissioners Court Executive Officer

JUSTICE OF THE PEACE
MONTHLY FINES AND FEES COLLECTED
FOR THE MONTH OF: April-13

Judge: BOBBY CONTRERAS
Precinct No. 2 **Place No.** 1

DBC.

City: PHARR, TX
Hidalgo County, Texas

Part I: RECAP OF AMOUNT PAYABLE TO THE COUNTY TREASURER

TOTAL CASH COLLECTED	(Receipts #'s)	30904J21	THRU	31527J21	100,861.65 &
	(Control #'s)	2510117	THRU	2558715	$ -98,607.90
Sheriff's "D" Report	(Receipt #s)	31952J21	THRU	31964J21	X10-ay

LESS:	COST ON DEPOSIT	300.10 X7 ✓
ADD:	COST ON DEPOSIT LIQUIDATED	300.10 X7 ✓
	AMOUNT OWED TO COUNTY (Should Match Amt in Part III)	100,861.65 $ 98,607.90 X3 &
Less:	Total amount of remittances to County Treasurer (From Part II)	100,861.65 ✓
	Total funds due to County Treasurer (Overtransfer Made to Co Treas.)	$ 0 ~~98,607.90~~ X4-a ✓

Part II: REMITTANCES MADE TO THE COUNTY TREASURER

DESCRIPTION	AMOUNT	RECEIPT NO.
Total Collections for the Month (See Schedule of Receipts & Deposits)	$ 99,608.00 ~~98,607.90~~ B1 ✓	
Add: Previous Month's Bond Overtransfer		
Add: HCSO Monthly "D" Collections Report	2253.65 X9 ✓	
Total Remittances Made to County Treasurer	$ 100,861.65 98,607.90	

PREPARED BY: OFELIA ORTIZ FLORES OO DATE: 5/6/2013

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

Bobby Contreras 5/6/2013
JUSTICE OF THE PEACE DATE

RECEIVED
MAY - 9 2013
HIDALGO COUNTY
AUDITOR'S OFFICE

THIS REPORT IS DUE IN THE OFFICE OF THE COUNTY AUDITOR BEFORE THE FIFTH (5TH) WORKING DAY OF THE FOLLOWING MONTH (LGC § 114.001)
COUNTY AUDITOR'S FORM: RE-JP-004 REVISED 3/12

AW 43
6.10.13 6/11/13

X.2

JUSTICE OF THE PEACE
MONTHLY FINES AND FEES COLLECTED
FOR THE MONTH OF: April-13

Judge: BOBBY CONTRERAS
Precinct No. 2 Place No. 1

City: PHARR, TEXAS
Hidalgo County, Texas

Part III SUMMARY OF COLLECTIONS PAYABLE TO THE COUNTY TREASURER PAGE 2 OF 2

Name of Fine, Fee, Court Cost	# Issued/ Filed	Statute Reference	Detail of Amt Collected	GL Acct No	Amt Collected
FINES:					51422.35
County Fines (Local Fine)		LGC 133 004, PC 12 23		1200-351-10-063-000-0-000	$ ~~50,313.55~~
Texas Parks & Wildlife 85% Fine (State Fine)		TPWC 12 107		1100-207-20-000-012-0-000	807 50
No Safety Belt 50% Fine (State Fine)		TRC 545 412, 545 413		1100-207-20-000-028-0-000	262.50 ~~350 00~~
Gross Weight 50% Fine (State Fine)		TRC Sec 620 504(g)		1100-207-20-000-013-0-000	-
~~School District 50% Fines~~		~~Educ. Code § 25.093 (d) (e) (f)~~		1100-207-20-000-006-0-000	4 00 ~~2 00~~
LOCAL COURT COSTS AND FEES:					
Courthouse Security Adm Fee($3)		CCP Art 102 017 (b)		1241-341-10-060-001-0-000	1248.77 ~~1,312 06~~
Courthouse Security Fund JP ($1)		CCP Art 102 017		1245-341-10-061-000-0-000	392.25 ~~380 00~~
Justice Court Technology Fund ($4)		CCP Art 102 0173		1242-341-10-060-000-0-000	1617.00 ~~1,568 00~~
Time Payment - @40% OF $25 00 ($10 00)		LCG 133 103 (d)		1100-341-10-060-001-0-000	10 00
Time Payment - @ 10% of $25 00 ($2 50)		LCG 133 103 (c)		1100-341-10-060-002-0-000	2 50
Administrative Local Transaction Fee ($2)		CCP Art 102 072		1100-341-10-060-003-0-000	832.50 ~~800 00~~
Motor Vehicle Adm Fee ($10-$20) (Dismissed for Int Insp 20, Law Insp Cert, Insp Mv Reg)		TRC Sec 548 603, 521 026, 502 407		1100-341-10-060-004-0-000	20 00
Special Fees				1100-341-10-063-000-0-000	133 00
Deferred Disposition		CCP Art 45 051	$ 113.00		
Administrative Fee - "Drivers Safety Course" ($10)		CCP Art 45 0511(f)	$ 20.00		
Support of Judiciary Fund ($ 60)		LGC 133 105		1100-341-10-060-009-0-000	235.94 ~~328 00~~
Traffic Fee ($3)		TRC 542 403		1100-341-10-063-000-0-000	420.96 ~~405 00~~
Child Safety ($20-$25)		CCP Art 102 014		1100-341-10-060-011-0-000	40 00
Failure to Appear ($4)		TC 706 006/TC 706 007(d)(2)		1100-341-10-060-012-0-000	
STATE COURT COSTS AND FEES:					
Criminal Justice Planning Fund C C P. ($5)		CCP Art 102 051		1100-207-20-000-001-0-000	-
State General Revenue Fund ($2 50)		CCP Art 102 015		1100-207-20-000-010-0-000	-
Law Enforcement Education Fund (____$1, ____$1 50, ____$3 50)		Govt Code Sec 415 042		1100-207-20-000-011-0-000	-
Operators and Chauffeurs License Fund ($75)		T R C 601 192		1100-207-20-000-031-0-000	-
Time Payment - @50% OF $25 00 ($12 50)		LCG 133 103 (b)		1100-207-20-000-005-0-000	12 50
Juvenile Crime and Delinquency Fund (____$ 25, ____$ 50)		CCP Art 102 0171(m)		1100-207-20-000-007-0-000	5 50
Comprehensive Rehabilitation Fund ($5)		CCP Art 102 082		1100-207-20-000-008-0-000	-
Fugitive Apprehension Fund ($5)		CCP Art 102 019 (a) 2		1100-207-20-000-009-0-000	85 00
Consolidated Court Costs Fund ($40)		CCP Art 102 075 (a) LCG 133 102		1100-207-20-000-015-0-000	16259.02 ~~15,709 00~~
Compensation Victims Of Crime Fund (____$3, ____$5, ____$15, ____$35)		C C P Art 56 53 (2) & (3)		1100-207-20-000-017-0-000	255 00
Judicial & Court Personnel Training Fund (____$1, ____$2)		Govt Code Sec 56 003 (b)		1100-207-20-000-027-0-000	28 00
Correctional Managment Institute of Texas Fund ($ 50)		CCP Art 102 075		1100-207-20-000-029-0-000	2 50
Indigent Legal Services Fee- JP ($6)	181	Govt Code Sec 101 143 (2)(B)		1100-207-20-000-004-0-000	1,086 00
State Traffic Fee-Subtitle C ($30)		TRC Sec 542 4031		1100-207-20-000-035-0-000	4087.55 ~~3,930 00~~
Jury Service Fee ($4)		CCP Art 102 0045		1100-207-20-000-053-0-000	1573.00 ~~1,524 00~~
Support of Judiciary Fund ($5 40)		LGC 133 103		1100-207-20-000-054-0-000	2085.54 ~~2,019 40~~
Birth Certificate Fee ($1 80)		HSC 191 022(f)		1100-207-20-000-039-0-000	-
Defensive Driving Record Fee ($12)		C C P Art. 45 0511 (c-1)		1100-207-20-000-037-0-000	-
Indigent Defense Representation Fund ($2)		LGC 133 107/ GC 102 023		1100-207-20-000-059-0-000	749.50 ~~724 00~~
Moving Violation Fee ($0 10)		C C P Art 102 012-TC		1100-207-20-000-061-0-000	9.82 ~~9 40~~
Safety Seat Violation Fee ($0 15) (sunset before September 29, 2011)		TC 545 412 (b-1)		1100-207-20-000-062-0-000	0 15
Failure to Appear ($20)		TC 706 006/TC 706 007(d)(2)		1100-207-20-000-066-0-000	
ARREST/WARRANT FEES: STATE		C C P Art 102 011			
DPS (____$3, ____$5, ____$35, ____$50)				1100-207-20-000-019-0-000	1748.61 ~~1,710 00~~
TABC (____$3, ____$5, ____$35, ____$50)				1100-207-20-000-020-0-000	-
PKWL (____$3, ____$5, ____$35, ____$50)				1100-207-20-000-021-0-000	30 00
Texas Comptrollers Criminal Investigators				1100-207-20-000-060-0-000	-
ARREST/WARRANT/SERVICE FEES: COUNTY		LGC 118 131			
Sheriff Fees:				1100-342-10-060-001-0-000	862.66 ~~840 00~~
Constable Fees:					
Precinct #1				1100-342-10-291-000-0-000	-
Precinct #2				1100-342-10-292-000-0-000	7631.00 ~~7,295 00~~
Precinct #3				1100-342-10-293-000-0-000	140 00
Precinct #4				1100-342-10-294-000-0-000	985 00
Precinct #5				1100-342-10-295-000-0-000	-
District Attorney Fees				1100-341-10-060-007-0-000	-
Tax Assessor Fraud Investigators				1100-342-10-060-002-0-000	8 ~~15 00~~
School District Arrest Fee				1100-342-10-060-003-0-000	-
Fire Marshal Fee				1100-342-20-060-001-0-000	-
Code Enforcement Precinct #2				1100-342-10-060-004-0-000	-
Due to Others					
Warrant Fees-Out of County Service Fees (LEO Law Enforcement Agencies)		CCP Art 102 011 (a) 2 (A)		1100-207-30-000-001-0-000	-
Refund - Overpayments				1100-202-00-000-009-0-000	1162.25 ~~1,161 65~~
Due to Others				1100-202-00-000-009-0-000	-
Restitution				1100-202-00-000-009-0-000	-
Failure to Appear - OmniBase ($6)		TC 706 006/TC 706 007(d)(2)		1100-202-00-000-019-0-000	
Justice Fees (Local Fees)			250.00	1100-341-10-060-001-0-000	4610.00 ~~4,595 15~~
Small Claims Court Filing Fee ($25)		LGC 118 121/118 122	$ ~~225 00~~		
Justice Court Filing Fee ($25)		LGC 118 121/118 122	~~4,250 15~~	4275.00	
Forcible Entry and Detainer Court Filing Fee ($25)		LGC 118 121/118 122	-		
Transcript Fees ($10) Appeal Fee		LGC 118 121/118 123 (b)	10.00		
Abstract Fees ($5)		LGC 118 121/118 123 (c)	35 00		
Writ Filing Fee ($5)		LGC 118 121/118 123 (d)	~~40.00~~ 35 00		
Issuing other Document ($1 1st pg, 25 for each addt'l pg)		LGC 118 121/118 123 (e)	-		
Certified Copies of Court Papers ($1 1st pg, 25 for each addt'l pg)		LGC 118 123	-		
Probable Cause Tow Hearing Fee ($20)		LCG 101 161(a)	-		
Birth Certificates ($22 each)		HSC 191 0045 (3)(d)		1100-341-10-060-001-0-000	-
Death Certificates ($20 each, each addt'l $3)		HSC 191 0045 (3)(d)		1100-341-10-060-001-0-000	-
Preservation of Vital Statistics Fee ($1 each)		HSC Sec 191 0045 (b) Rules of Civil Proc Rule 544/ CCP 102 004		1100-341-10-060-001-0-000	-
Jury Fees (Civil $5, Criminal $3)				1100-341-10-060-006-0-000	5 00
				TOTAL AMOUNT DUE TO THE COUNTY TREASURER:	$100861.65 ~~98,607 00~~

THIS REPORT IS DUE IN THE OFFICE OF THE COUNTY AUDITOR BEFORE THE FIFTH (5TH) WORKING DAY OF THE FOLLOWING MONTH (LGC § 113 001)
COUNTY AUDITOR'S FORM RE-JP-004 REVISED 3/12

RECEIVED
MAY - 9 2013

JUSTICE OF THE PEACE BOBBY CONTRERAS
SCHEDULE OF ADJUSTMENTS
FOR THE PERIOD ENDING APRIL 30, 2013

5.16.13

5.22.13

Reason for VOID needs to be entered into the Events on AbleTerm.

Receipt #	Docket #	Name	Offense Description	Off Date	CCC	CFF	CHS	CHSJP	CO	CONS4	CRF	CS	CVCA	DPS	DTOREF	FA	IDF	IND	JCD	JCPT	JCTF	JSF	LTF	MVF	SCF	SJFC	SJFS	STF	TFC	TP	CONST.2	Total
0831111J21*V	C-0577-13-21	LACK'S VALLEY STO	Civil Case	4/11/2013		25												6														3
0831111J21*V	C-0577-13-21	LACK'S VALLEY STO	Civil Case	4/11/2013		-25												-6														-3

Due to type of case, SCF should not have been assessed.

CFF 25

✓ 0831171J21	C-0607-13-21	CERVANTES, MARIA	Civil Case	4/12/2013						70								6							25							10

Is offense date correct? Please confirm and assess correct court costs. 4/9/13

✓ 0831275J21	CR-1777-13-2	VALDEZ, ERASMO GA	Over 34,000lbs Tandem	4/9/1932	40		3	1	150					5			2				4	4	2			0.6	5.4					21

Due to type of offense, fine should be split 50% CO and 50% SCHD.

SCHD 1.5

✓ 0831096J21	CR-601-00-21	TORRES, LYDIA	PARENT THWARTING COI	8/30/1999	17		3		150			20	15			5			0.75	1			2										66.2

CEF and MVF should not have been assessed.

50.25

✓ 0831311J21	CR-3472-09-2	SALINAS, NIDIA GO	SAFETY SEAT,CHILD PA	4/28/2009	40	0 ~~0.25~~	3	1	125		12.5			5	50	2					4	4	2	0 ~~.01~~		0.6	5.4	30	3			175.2

MVF needs to be assessed.

✓ 0831155J21A	CR-0887-10-2	MORALES, JESUS A	NO SAFETY BELT	2/6/2010	40		3	1	50 49.90					5	50	2					4	4	2	.10		0.6	5.4	30	3			20
✓ 0831137J21	CR-1887-10-2	MEDRANO JR., PEDR	NO RED REFLECTOR LAM	3/29/2010	40		3	1	185 102.90					5		2					4	4	2	.10		0.6	5.4	30	3		50	25

Judgment date needs to be entered. Please verify that Time Payment should have been assessed.

✓ 0831301J21	CR-2034-12-2	RAMIREZ, AIDE	SPEEDING (EXCEED PRI	5/17/2012	40		3	1	110					5		2					4	4	2	0.1		0.6	5.4	30	3	25		235

6.15.12

EXHIBIT A

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 10, 2013

The Honorable Bobby Contreras
Hidalgo County Justice of the Peace Pct. 2, Pl. 1
300 W. Hall Acres, Ste F
Pharr, Texas 78577

Ref: Review of *Monthly Fines and Fees Report* and Supporting Documentation
For the month of May 2013

Dear Judge Contreras:

We have conducted a limited scope review of the *Monthly Fines and Fees Report* and supporting documentation for the month of May 2013 pursuant to Local Government Code §115.002 (a), §115.002 (b), and Code of Criminal Procedure Article 103.011. The objective of the review was to determine if fines, fees, and court costs collected were properly accounted and reported.

Scope:
The scope of our review was limited to collections reported by your office on the *Monthly Fines and Fees Report* for the month of May 2013. 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 fines, fees, and court cost statutes and schedules. The following procedures were also performed:

- Reviewed the submittal dates of the *Monthly Fines and Fees Report* and applicable supporting documentation to the County Auditor's Office to determine if the report and applicable supporting documentation were received within five days after the last day of the month pursuant to Local Government Code § 114.001 (b).
- Verified the signature on the *Monthly Fines and 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 Fines and Fees Report* by footing and cross-footing the report.
- Reviewed receipts issued to determine if fines, fees, and court costs were allocated and reported in the proper amounts and verified whether any adjustments were made.
- Verified that procedures for voided receipts were properly followed.

HIDALGO COUNTY DISTRICT JUDGES

RICARDO P. RODRIGUEZ, JR. JUDGE, 92nd D.C. | RODOLFO DELGADO JUDGE, 13th D.C. | J. R. "BOBBY" FLORES JUDGE, 139th D.C. | ROSE GUERRA REYNA JUDGE, 206th D.C. | JUAN R. PARTIDA JUDGE, 277th D.C. | MARIO E. RAMIREZ, JR. JUDGE, 332nd D.C. | NOE GONZALEZ JUDGE, 370th D.C. OVERSEER | LETICIA LOPEZ JUDGE, 398th D.C. | AIDA SALINAS FLORES JUDGE, 398th D.C. | ISRAEL RAMON, JR. JUDGE, 430th D.C. | JESSE CONTRERAS JUDGE, 449th D.C.

- Verified that collections per the *Monthly Fines and Fees Report* agreed to: 1.) total receipts issued per *Ableterm's* Receipt Journal Report, 2.) total collections per *Ableterm's* Fee Distribution Reports, 3.) total deposits made with the County Treasurer, and 4.) total deposits posted to *alio's* Undistributed Receipts General Ledger account.
- Verified that "Discharge" collections received by the Sheriff's Office were receipted by the Justice of the Peace Office and included on the *Monthly Fines and Fees Report.*
- Verified the sequence of receipts per the *Monthly Fines and Fees Report* agreed to *Ableterm's* Receipt Journal Report, and the Sheriff's "D" Report. In addition, verified that receipts followed sequential order.
- Compared the Online Credit Card Report to *Ableterm's* Daily Balance Report to ensure all online credit card transactions were timely receipted by the Justice of the Peace and County Treasurer's Office.
- Reviewed *Cashier's Daily Close-Out Reports* (Close-Out Report) and County Treasurer receipts to determine whether fees collected were properly accounted & deposited with the County Treasurer on a daily basis.
- Reviewed receipts, Close-Out Reports, *Schedule of Receipts and Deposit* form, mail logs, and the *Monthly Fines and Fees Report*, among other reports, to verify proper completion.
- Verified if cash bonds posted by the defendants who failed to appear before the Justice of the Peace were forfeited (liquidated) by the 10th workday following the date of release from jail.

Conclusion:
Total collections for the month of May 2013 were $90,068.38. Based on the results of our review, we have concluded that fines, fees, and court costs were generally properly accounted and reported; however, the system of internal controls for the accounting and reporting of fines, fees, and court costs require improvement as noted in the following observations.

Observation No. 1:
We reviewed all receipts for the month in review to determine whether fines, fees, and court costs collected were properly allocated and reported.

The results of our review revealed that 7 receipts contained an error in the allocation of fees, fines, and court costs. The Justice of the Peace staff was made aware of the necessary revisions and corrections were made prior to submitting the final *Monthly Fines and Fees Report* to Commissioners Court for approval (see Exhibit A).

There are numerous statutes that require Justices of the Peace to charge various fines, fees, and court costs for certain services and offenses. Fines, fees, and court costs must be allocated pursuant to State statutes and/or Commissioners Court approval.

Formal monitoring procedures have not been implemented to ensure that fines, fees, and court costs are properly allocated and reported. The County may be held liable to the State for failure to properly allocate and report fines, fees, and court costs.

Recommendation:
Management should develop and implement formal monitoring procedures to ensure that fines, fees, and court costs are properly allocated and reported. At a minimum, the following procedures should be implemented:

- Staff should be provided with training regarding the proper allocation of fines, fees, and court costs.
- Staff should review the allocation of fines, fees, and court costs before the official County receipt is issued.
- Access for setting up offense codes with the proper fines, fees, and court costs in *AbleTerm* should be limited to staff with adequate knowledge of the applicable allocation.
- Staff should ensure that the proper fines, fees, and court costs allocation, offense date, and judgment date are entered when a case is setup in *AbleTerm.*

Observation No. 2:
We noted during our review that a mail log was not utilized to record payments received through the mail.

The County Auditor's Office requires that mail-in payments be listed on a daily mail log. The mail log should include the following information for each mail-in payment received: date received, the name of the payer, the amount of the remittance, the form of the remittance (e.g., cash or check), and, if applicable, the check number.

Formal monitoring procedures were not in place to ensure that a daily mail log was maintained to record payments received through the mail. This may result in the loss or misuse of County funds.

Recommendation:
Management should develop and implement formal monitoring procedures to ensure that a daily mail log is maintained to record payments received through the mail. Please refer to the mail log section of the "Cash Handling Guidelines and Procedures" prescribed by the County Auditor's Office for the minimum procedures to be implemented for processing mail-in payments.

Please provide written management response to the observations noted above by July 24, 2013.

If you should have any questions or would like to schedule a meeting to discuss the above noted observations, please do not hesitate to contact Alyssa Trevino, Internal Auditor I, at 318-2511 ext. 4643, Yvonne Torres, Revenue Audit Supervisor, at 318-2511 ext. 4642, Arcy B. Duran, CPA, Director of Audit, at ext. 4645 or me at ext. 4604.

Respectfully,

Ray Eufracio, CPA
County Auditor

Enclosures: Copies of *Monthly Fines and Fees Report* and Monthly Adjustments

cc: Mr. Valde Guerra, Commissioners Court Executive Officer

JUSTICE OF THE PEACE
MONTHLY FINES AND FEES COLLECTED
FOR THE MONTH OF: May-13

Judge: BOBBY CONTRERAS
Precinct No. 2 Place No. 1

PBC

City: PHARR, TX
Hidalgo County, Texas

Part I: RECAP OF AMOUNT PAYABLE TO THE COUNTY TREASURER

TOTAL CASH COLLECTED	(Receipts #'s)	~~X31528J21~~	THRU	~~29003J2T~~ 32085J21	$ 90,068.38 ~~89,077.38~~ X10-9
	(Control #'s)	~~2558716~~	THRU	2559246	
Sheriff's "D" Report	(Receipt #s)	32449J21	THRU	32458J21	

LESS:	COST ON DEPOSIT	835.00 X7 ~~501.00~~
ADD:	COST ON DEPOSIT LIQUIDATED	334.00 X7
	AMOUNT OWED TO COUNTY (Should Match Amt in Part III)	89,573.38 X3
	Less: Total amount of remittances to County (Part II)	90,068.38
	Total funds due to County Treasurer (Overtransfer Made to Co Treas)	$ (501.00) ~~88,576.38~~ X4

Part II: REMITTANCES MADE TO THE COUNTY TREASURER

DESCRIPTION	AMOUNT	RECEIPT NO.
Total Collections for the Month (See Schedule of Receipts / Deposits)	$ 89,077.38 B1	
Add: Previous Month's Bond Overtransfer	Ø	
Add: HCSO Monthly "D" Collections Report	991.00 X9	
Total Remittances Made to County Treasurer	$ ~~90,068.38~~ ~~89,077.38~~ X1	

PREPARED BY: OFELIA ORTIZ FLORES DATE: 6/13/2013

THIS REPORT HAS BEEN PERSONALLY REVIEWED BY ME AND IS TRUE & CORRECT TO THE BEST OF MY KNOWLEDGE

AUDITED BY: THE HIDALGO COUNTY AUDITOR'S OFFICE
DATE: 7/3/13

Bobby Contreras
JUSTICE OF THE PEACE

6/13/2013
DATE

THIS REPORT IS DUE IN THE OFFICE OF THE COUNTY AUDITOR BY THE TENTH WORKING DAY OF THE FOLLOWING MONTH (LGC § 114.001)
COUNTY AUDITOR'S FORM: RE-JP-004 REVISED: 3/12

X2

JUSTICE OF THE PEACE
MONTHLY FINES AND FEES COLLECTED
FOR THE MONTH OF: May-13

Judge: BOBBY CONTRERAS
Precinct No. 2 Place No. 1

City: PHARR, TEXAS
Hidalgo County, Texas

Part III SUMMARY OF COLLECTIONS PAYABLE TO THE COUNTY TREASURER PAGE 2 OF 2

Name of Fine, Fee, Court Cost	Statute Reference	Detail of Amt Collected	GL Acct No	Amt Collected
FINES:				
County Fines (Local Fine)	LGC 133 [illegible] PC 12 23		1200-351-10-063-000-0-000	$ 44,468.13 ~~45,004.33~~
Texas Parks & Wildlife 85% Fine (State Fine)	TPWC 12 107		1100-207-20-000-012-0-000	170 00
No Safety Belt 50% Fine (State Fine)	TRC 545 412, 545 413		1100-207-20-000-028-0-000	225 00 ~~250 00~~
Gross Weight 50% Fine (State Fine)	TRC Sec 621 [illegible](g)		1100-207-20-000-013-0-000	-
School District 50% Fines	Educ Code § 25 093 (a) (1) (A)		1100-207-30-000-006-0-000	-
LOCAL COURT COSTS AND FEES:				
Courthouse Security Adm Fee($3)	C C P Art 102 017 (b)		1241-341-10-060-001-0-000	1,155.29 ~~1,242.21~~
Courthouse Security Fund JP ($1)	C C P Art 102 017		1241-341-10-063-000-0-000	369.14 ~~464.79~~
Justice Court Technology Fund ($4)	C C P Art 102 0173		1242-341-10-060-001-0-000	1,512.57 ~~1,801.34~~
Time Payment - @40% OF $25 00 ($10 00)	LGC 133 1 [illegible](d)		1100-341-10-060-001-0-000	-
Time Payment - @ 10% of $25 00 ($2 50)	LGC 133 103 (c)		1100-341-10-060-002-0-000	-
Administrative Local Transaction Fee ($2)	C C P Art 102 072		1100-341-10-060-003-0-000	770.18 ~~861.47~~
Motor Vehicle Adm. Fee ($10-$20) [illegible]	[illegible] 502 407		1100-341-10-060-004-0-000	160 00
Special Fees			1100-341-10-063-000-0-000	80 00
Deferred Disposition	C C P Art [illegible]	$ 60.00		
Administrative Fee - "Drivers Safety Course" ($10)	C C P Art [illegible]	$ 20.00		
Support of Judiciary Fund ($ 60)	LGC 133 103		1100-341-10-060-009-0-000	222 10 ~~310 10~~
Traffic Fee ($3)	T R C [illegible]		1100-341-10-063-000-0-000	361.07 ~~233 00~~
Child Safety ($20-$25)	C [illegible]		1100-341-10-060-011-0-000	20 00
Failure to Appear ($4)	TRC [illegible]		1100-341-10-060-012-0-000	
STATE COURT COSTS AND FEES:				
Criminal Justice Planning Fund C C P ($5)	C C P [illegible]		1100-207-20-000-013-0-000	-
State General Revenue Fund ($2 50)	C C P Art 102 015		1100-207-20-000-010-0-000	-
Law Enforcement Education Fund (____$1, ____$1 50, ____$3 50)	Govt Code, Sec 415 042		1100-207-20-000-011-0-000	-
Operators and Chauffeurs License Fund ($75)	T R C 601 192		1100-207-20-000-031-0-000	-
Time Payment - @50% OF $25 00 ($12 50)	LGC [illegible](b)		1100-207-20-000-005-0-000	-
Juvenile Crime and Delinquency Fund (____$ 25, ____$ 50)	C C P Art [illegible]		1100-207-20-000-017-0-000	3 70
Comprehensive Rehabilitation Fund ($5)	C C P Art 102 [illegible]		1100-207-20-000-018-0-000	-
Fugitive Apprehension Fund ($5)	C C P Art 102 [illegible]		1100-207-20-000-009-0-000	53 76
Consolidated Court Costs Fund ($40)	[illegible]		1100-207-20-000-015-0-000	15,112.02 ~~15,917 80~~
Compensation Victims Of Crime Fund (____$3, ____$5, ____$15, ____$35)	C C P Art [illegible]		1100-207-20-000-017-0-000	164 36
Judicial & Court Personnel Training Fund (____$1, ____$2)	Govt Code, Sec [illegible]		1100-207-20-000-027-0-000	17.92 ~~81 92~~
Correctional Management Institute of Texas Fund ($ 50)	C C P Art [illegible]		1100-207-20-000-029-0-000	2 00
Indigent Legal Services Fee- JP ($6)	Govt Code, S [illegible]		1100-207-20-000-034-0-000	654.00 ~~690 00~~
State Traffice Fee-Subutle C ($30)	TRC Sec [illegible]		1100-207-20-000-035-0-000	3,460.60 ~~3,420 00~~
Jury Service Fee ($4)	C C P Art [illegible]		1100-207-20-000-053-0-000	1,480.57 ~~1,407 10~~
Support of Judiciary Fund ($5 40)	LGC [illegible]		1100-207-20-000-054-0-000	1,958.77 ~~1,941 37~~
Birth Certificate Fee ($1 80)	LGC [illegible]		1100-207-20-000-039-0-000	-
Defensive Driving Record Fee ($12)	C C P Art [illegible]		1100-207-20-000-057-0-000	~~540 00~~ -
Indigent Defense Representation Fund ($2)	LGC [illegible] GC 102 023		1100-207-20-000-059-0-000	707.29 ~~600 58~~
Moving Violation Fee ($0 10)	C C P Art [illegible] GC		1100-207-20-000-061-0-000	8.70 ~~8 50~~
Safety Seat Violation Fee ($0 15) [illegible]	[illegible]		1100-207-20-000-062-0-000	0.15 ~~0 30~~
Failure to Appear ($20)	[illegible]		1100-207-20-000-066-0-000	
ARREST /WARRANT FEES: STATE	C C P Art 102 011			
D P S (____$3, ____$5, ____$35, ____$50)			1100-207-20-000-019-0-000	1,541.77 ~~1,520 00~~
T A B C (____$3, ____$5, ____$35, ____$50)			1100-207-20-000-020-0-000	-
P K W L (____$3, ____$5, ____$35, ____$50)			1100-207-20-000-021-0-000	10 00
Texas Comptrollers Criminal Investigators			1100-207-20-000-060-0-000	-
ARREST /WARRANT/SERVICE FEES: COUNTY	LGC [illegible]			
Sheriff Fees:			1100-342-10-060-001-0-000	980 00
Constable Fees:				
Precinct #1			1100-342-10-291-000-0-000	70 00
Precinct #2			1100-342-10-292-000-0-000	6,247.16 ~~6,030 00~~
Precinct #3			1100-342-10-293-000-0-000	600 00
Precinct #4			1100-342-10-294-000-0-000	1,590 00
Precinct #5			1100-342-10-295-000-0-000	-
District Attorney Fees			1100-341-10-060-007-0-000	50 00
Tax Assessor Fraud Investigators			1100-342-10-060-002-0-000	10 00
School District Arrest Fee			1100-342-10-060-003-0-000	-
Fire Marshal Fee			1100-342-10-060-005-0-000	-
Code Enforcement Precinct #2			1100-342-10-060-004-0-000	20 00
Due to Others				
Warrant Fees/Out of County Service Fees [illegible] Law Enforcement Agencies	C C P Art [illegible]		1100-207-30-000-003-0-000	-
Refund - Overpayments			1100-202-00-000-009-0-000	365.15 ~~353 00~~
Due to Others			1100-202-00-000-009-0-000	-
Restitution			1100-202-00-000-009-0-000	-
Failure to Appear- OmniBase ($6)	[illegible]		1100-202-00-000-019-0-000	
Justice Fees (Local Fees)			1100-341-10-060-001-0-000	2,946.50 ~~2,853 50~~
Small Claims Court Filing Fee ($25)	LGC 118 [illegible] 134 122	$ 350 00		
Counterclaim Filing Fees($31)		~~$50 00~~		
Justice Court Filing Fee ($25)	LGC 118 [illegible] 134 122	2,325 00		
Forcible Entry and Detainer Court Filing Fee ($25)	LGC [illegible] 122	-		
Transcript Fees ($10)	LGC [illegible] (b)	-		
Abstract Fees ($5)	LGC [illegible] 123 (c)	80 00		
Writ Filing Fee ($5)	LGC 118 121 134 123 (d)	100 00		
Issuing other Document ($1 1st pg, .25 for each addtl pg)	LGC 118 121 134 123 (e)	41 50		
Certified Copies of Court Papers ($2 1st pg, .25 for each addt'l pg)	LGC 118	-		
Probable Cause Tow Hearing Fee ($20)	LGC [illegible]	-		
Birth Certificates ($22 each)	HSC [illegible]		1100-341-10-060-001-0-000	-
Death Certificates ($20 each, each addt'l $3)	H C [illegible]		1100-341-10-060-001-0-000	-
Preservation of Vital Statistics Fee ($1 each)	HSC [illegible] (b)		1100-341-10-060-008-0-000	-
Jury Fees (Civil $5, Criminal $3)	[illegible]		1100-341-10-060-006-0-000	15 00

TOTAL AMOUNT DUE TO THE COUNTY TREASURER: $ 89,567.39 ~~88,570 39~~

THIS REPORT IS DUE IN THE OFFICE OF THE COUNTY AUDITOR BEFORE [illegible] PREPARATION FOLLOWING MONTH (LGC § 114 001)

COUNTY AUDITOR'S FORM RE-JP-04 REVISED 3-12

AUDITED BY: THE HIDALGO COUNTY AUDITOR'S OFFICE
DATE: 9/3/13 7/3/13

TOTAL

JUSTICE OF THE PEACE BOBBY CONTRERAS
SCHEDULE OF ADJUSTMENTS
FOR THE PERIOD ENDING MAY 31, 2013

JND fee needs to be assessed.

Receipt #	Docket #	Name	Offense Description	Off Date	CCC	.CCFF	.CHS	.CHSJP	.CMIT	.CO	.COPY	.CRF	.CSS	.CVCA	.DPS	.DTOREF	.FA	.HDF	.JCD	.JCPT	.JCTF	.JSF	.LTF	.MVF	.SJFC	.SJFS	.SD	.STF	.TFC	.Total
~~[illegible]~~	~~CR-0727-13-21~~	~~FRANK GARCIA~~	~~Small Claims~~	~~5/9/2013~~		~~31~~																								~~31~~
[illegible]31809J21	CR-2426-99-I	MENDIOLA, CHRISTO	THEFT OF PROPERTY	12/31/1997	16 28		2 84							14 36			4 76		0 2	0 92			3 89							41 25
[illegible]31795J21	CR-5040-08-2	BRAVO, CYNTHIA GO	ISSUANCE OF BAD CHE	1/14/2008	31 6		2 37	0 79										1 58			3 16	3 16	1 58		0 49	4 27				49

Due to type of offense, CRF should not have been assessed.

[illegible]32014J21	CR-1099-03-2	RODRIGUEZ, CHRIST	NO SAFETY BELT	4/19/2003	17		3		0 5	39				15	5		5		0 5	2	4		2						3	107

JCPT should not have been assessed. In addition, JCTF needs to be assessed.

[illegible]32025J21	CR-3189-06-2	VILLALOBOS, RAFAE	IMPROPER DRIVERS LI	6/15/2006	40		3	1		116					5	50					4		2		0 6	3 4				229

CSS should not have been assessed.

[illegible]31883J21	CR-1595-13-2	HERRERA, EDUARDO	UNRESTRAINED CHILD	3/26/2013	40		3	1		12 5		12 5				15		2			4	4	2	0 1	0 6	5 4	5	30	3	125 25

MVF needs to be assessed.

[illegible]31687J21	CR-1720-13-2	HEARTFIELD, GILBE	FAIL TO YIELD ROW OF	4/1/2013	40		3	1		~~104 1~~					5			2			4	4	2	.1	0 6	5 4		30	3	203 1
[illegible]32066J21	CR-2479-13-2	GUERRA, DAVID	CUT IN AFTER PASSING	5/14/2013	40		3	1		~~53 1~~					5			2			4	4	2	.1	0 6	5 4		30	3	153 1

$50 warrant fee should not be refunded

Pursuant to CCP Article 102 011 (a) (2), a defendant convicted of a felony or a misdemeanor shall pay $50 for executing or processing an issued arrest warrant, capias, or capias pro fine Although, the warrant was not executed, it was processed by an arresting agency.
The arresting agency that processed the arrest warrant should receive credit for the arrest warrant Please make the appropriate adjustments to the warrant fee and correct the event code In addition, please ensure that a correct refund schedule is submitted for payment

[illegible]31640J21	CR-6782-08-2	HUERTA, YVETTE AN	FAILED TO SIGNAL [LA	11/3/2008	40		3	1		103					5	50		2			4	4	2		0 6	5 4		30	3	253
[illegible]31641J21	CR-6782-08-2	HUERTA, YVETTE AN	SPEEDING [EXCEED PR	11/3/2008	40		3	1		89					5	50		2			4	4	2		0 6	5 4		30	3	239
[illegible]31924J21	CR-1131-10-2	CORDOVA, YVETTE G	SPEEDING [EXCEED PR	2/17/2010	40		3	1		125					5	50		2			4	4	2	0 1	0 6	5 4		30	3	275 1
[illegible]32078J21	CR-4551-10-2	CANO, DAVID RAZIE	SPEEDING [EXCEED PR	8/13/2010	40		3	1		122					5	50		2			4	4	2	0 1	0 6	5 4		30	3	272 1
[illegible]32025J21	CR-3189-06-2	VILLALOBOS, RAFAE	IMPROPER DRIVERS LI	6/15/2006	40		3	1		116					5	50				4		4	2		0 6	3 4				229
[illegible]32024J21	CR-3188-06-2	VILLALOBOS, RAFAE	SPEEDING [EXCEED PR	6/15/2006	40		3	1		95					5	50					4	4	2		0 6	3 4		30	3	241

Was correct officer noted? Normally a Parks and Wildlife officer does not issue this type of citation. Please update the officer name and adjust the arrest fee, if necessary

[illegible]31816J21	CR-1941-13-2	ALVARADO, ABRAHA	POSS OF PARAPHENAI	4/19/2013	40		3	1		100								2			4	4	2		0 6	5 4				167

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

August 1, 2013

The Honorable Bobby Contreras
Hidalgo County Justice of the Peace Pct. 2, Pl. 1
300 W. Hall Acres, Ste F
Pharr, Texas 78577

Ref: Review of *Monthly Fines and Fees Report* and Supporting Documentation
For the month of June 2013

Dear Judge Contreras:

We have conducted a limited scope review of the *Monthly Fines and Fees Report* and supporting documentation for the month of June 2013 pursuant to Local Government Code §115.002 (a), §115.002 (b), and Code of Criminal Procedure Article 103.011. The objective of the review was to determine if fines, fees, and court costs collected were properly accounted and reported.

Scope:
The scope of our review was limited to collections reported by your office on the *Monthly Fines and Fees Report* for the month of June 2013. 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 fines, fees, and court cost statutes and schedules. The following procedures were also performed:

- Reviewed receipts issued to determine if fines, fees, and court costs were allocated and reported in the proper amounts.
- Reviewed randomly selected receipts and traced method of payment to validated deposit slip to test for lapping.
- Verified receipts issued followed a sequential order.
- Verified that procedures for voided receipts were properly followed.
- Verified that the collections per the *Monthly Fines and Fees Report* agreed to total receipts issued and the deposits made with the County Treasurer.
- Reviewed *Cashier's Daily Close-Out Reports* (Close-Out Report) and County Treasurer receipts to determine whether fees collected were properly accounted and deposited with the County Treasurer on a daily basis.
- Reviewed the submittal dates of the *Monthly Fines and Fees Report* to the County Auditor's Office to determine if the reports were received within five days after the last day of each month.
- Reviewed receipts, Close-Out Reports, and the *Monthly Fines and Fees Report* to verify proper completion.

Conclusion:
Total collections for the month of June 2013 were $116,896.75. Based on the results of our review, we have concluded that fines, fees, and court costs were generally properly accounted and reported; however, the system of internal controls for the accounting and reporting of fines, fees, and court costs require improvement as noted in the following observations.

Observation No. 1:
We reviewed all receipts for the month in review to determine whether fines, fees, and court costs collected were properly allocated and reported.

The results of our review revealed that 4 receipts contained an error in the allocation of fees, fines, and court costs. The Justice of the Peace staff was made aware of the necessary revisions and corrections were made prior to submitting the final *Monthly Fines and Fees Report* to Commissioners Court for approval (see Exhibit A).

There are numerous statutes that require Justices of the Peace to charge various fines, fees, and court costs for certain services and offenses. Fines, fees, and court costs must be allocated pursuant to State statutes and/or Commissioners Court approval.

Formal monitoring procedures have not been implemented to ensure that fines, fees, and court costs are properly allocated and reported. The County may be held liable to the State for failure to properly allocate and report fines, fees, and court costs.

Recommendation:
Management should develop and implement formal monitoring procedures to ensure that fines, fees, and court costs are properly allocated and reported. At a minimum, the following procedures should be implemented:

- Staff should be provided with training regarding the proper allocation of fines, fees, and court costs.
- Staff should review the allocation of fines, fees, and court costs before the official County receipt is issued.
- Access for setting up offense codes with the proper fines, fees, and court costs in *AbleTerm* should be limited to staff with adequate knowledge of the applicable allocation.
- Staff should ensure that the proper fines, fees, and court costs allocation, offense date, and judgment date are entered when a case is setup in *AbleTerm*.

Observation No. 2:
We noted during our review that a mail log was not utilized to record payments received through the mail.

The County Auditor's Office requires that mail-in payments be listed on a daily mail log. The mail log should include the following information for each mail-in payment received: date received, the name of the payer, the amount of the remittance, the form of the remittance (e.g., cash or check), and, if applicable, the check number.

Formal monitoring procedures were not in place to ensure that a daily mail log was maintained to record payments received through the mail. This may result in the loss or misuse of County funds.

Recommendation:
Management should develop and implement formal monitoring procedures to ensure that a daily mail log is maintained to record payments received through the mail. Please refer to the mail log section of the "Cash Handling Guidelines and Procedures" prescribed by the County Auditor's Office for the minimum procedures to be implemented for processing mail-in payments.

Observation No. 3:
We noted during our review that void receipts did not contain the signatures of the Court Clerk requesting the void and the Supervisor approving the void.

The County Auditor's Office requires that if a cashier makes an error, the receipt be voided. The following procedures must be followed:

a. The Court Clerk must obtain approval by his/her supervisor prior to voiding the receipt and note the reason for void, date of void and sign the voided receipt.
b. The supervisor must sign and date the void sheet to document responsibility for verifying that the void was properly completed, all copies of the receipt are marked "VOID" on the face of the receipt,

contain an explanation for the void, and contain the date the receipt was voided and signature of the employee requesting the void.

c. If a new receipt is issued, the voided receipt number and the new receipt number should be cross-referenced.
d. All copies of the voided receipt must be securely attached together and submitted to the County Auditor's Office.
e. Computer access controls to void receipts should be limited to supervisors.

Formal procedures have been developed and implemented to ensure receipts are properly voided. This may result in the loss or misuse of County funds.

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

Please provide written management response to the observations noted above by August 23, 2013.

If you should have any questions or would like to schedule a meeting to discuss the above noted observations, please do not hesitate to contact Marissa Castillo, Internal Auditor I, at 318-2511 ext. 4650, Yvonne Torres, Revenue Audit Supervisor, at 318-2511 ext. 4642, Arcy B. Duran, CPA, Director of Audit, at ext. 4645 or me at ext. 4604.

Respectfully,

Ray Eufracio, CPA
County Auditor

Enclosures: Copies of *Monthly Fines and Fees Report* and Monthly Adjustments

Cc: Mr. Valde Guerra, Commissioners Court Executive Officer

HIDALGO COUNTY DISTRICT JUDGES

RICARDO P. RODRIGUEZ, JR. JUDGE, 92ND D.C. | RODOLFO DELGADO JUDGE, 93RD D.C. | J. R. "BOBBY" FLORES JUDGE, 139TH D.C. | ROSE GUERRA REYNA JUDGE, 206TH D.C. | JUAN R. PARTIDA JUDGE, 275TH D.C. | MARIO E. RAMIREZ, JR. JUDGE, 332ND D.C. | NOE GONZALEZ JUDGE, 370TH D.C. OVERSEER | LETICIA LOPEZ JUDGE, 398TH D.C. | AIDA SALINAS FLORES JUDGE, 398TH D.C. | ISRAEL RAMON, JR. JUDGE, 430TH D.C. | JESSE CONTRERAS JUDGE, 449TH D.C.

RECEIVED
7/15/13

JUSTICE OF THE PEACE
MONTHLY FINES AND FEES COLLECTED
FOR THE MONTH OF: June-13
PBC

Judge: ROBERTO "BOBBY" CONTRERAS
Precinct No. 2 Place No. 2

City: PHARR, TX
Hidalgo County, Texas

Part I: RECAP OF AMOUNT PAYABLE TO THE COUNTY TREASURER

TOTAL CASH COLLECTED	(Receipts #s)	32086J21	THRU	32716J21		116,896.75 ✓
	(Control #s)	2559247	THRU	2559863	$	~~116,549.55~~ X10-c
Sheriff's "D" Report	(Receipt #s)	32937J21	THRU	32940J21		
	(Control #s)		THRU			

LESS:	DUE AS REFUNDS	$	0.00
	Overpayment		
	COST ON DEPOSIT		167.00 X7 ✓
ADD:	COST ON DEPOSIT LIQUIDATED		501.00 ~~(334.00)~~ X7 ✓
	AMOUNT OWED TO COUNTY (Should Match Amt in Part III)	$	117,230.75 ~~116,215.55~~ X3
	Less: Total amount of remittances to County Treasurer (From Part II)	$	117,397.75 ~~116,215.55~~
	Total funds due to County Treasurer (Overtransfer Made to Co Treas.)		181.00 X5, X4.b ✓

Part II: REMITTANCES MADE TO THE COUNTY TREASURER

DESCRIPTION	AMOUNT	RECEIPT NO.
Total Collections for the Month (See Schedule of Receipts & Deposits)	$ 116,215.55 B1	
Add: Previous Month's Bond Overtransfer	501.00 X7	
Add: HCSO Monthly "D" Collections Report	681.20 ~~50.00~~ X9 ✓	
	117,397.75	
	$ ~~116,215.55~~	

PREPARED BY: OFELIA ORTIZ FLORES DATE: 7/10/2013

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

Bobby Contreras 7/10/2013
JUSTICE OF THE PEACE DATE

THIS REPORT IS DUE IN THE OFFICE OF THE COUNTY AUDITOR BEFORE THE FIFTH (5TH) WORKING DAY OF THE FOLLOWING MONTH (LGC § 114.001)
COUNTY AUDITOR'S FORM: RE-JP-004 REVISED: 2/10

HIDALGO COUNTY AUDITOR'S OFFICE
APPROVED BY:
DATE: 7/15/13

X2

JUSTICE OF THE PEACE
MONTHLY FINES AND FEES COLLECTED
FOR THE MONTH OF: June-13

Judge: BOBBY CONTRERAS — **City: PHARR, TEXAS**
Precinct No. 2 Place No. 1 — Hidalgo County, Texas

Part III SUMMARY OF COLLECTIONS PAYABLE TO THE COUNTY TREASURER —

Name of Fine, Fee, Court Cost	# Issued/ Filed	Statute Reference	Detail of Amt Collected	GL Acct No.	Amt. Collected	
FINES:						
County Fines (Local Fine)		LGC 117.004, PC 12.23		1200-351-10-063-000-0-000	$ 71,051.30	M X1
Texas Parks & Wildlife 85% Fine (State Fine)		TPWC 12.107		1100-207-20-000-012-0-000	-	
No Safety Belt 50% Fine (State Fine)		TRC 545.412, 545.413		1100-207-20-000-028-0-000	237.50	M
Gross Weight 50% Fine (State Fine)		TRC Sec 621.506(g)		1100-207-20-000-013-0-000	-	
School District 50% Fines		Educ. Code § 25.093 (d) 1 (A)		1100-207-30-000-006-0-000	50.00	M
LOCAL COURT COSTS AND FEES:						
Courthouse Security Adm. Fee($3)		C.C.P. Art. 102.017 (b)		1241-341-10-060-001-0-000	1,364.76	M X1
Courthouse Security Fund JP ($1)		C.C.P. Art. 102.017		1245-341-10-063-000-0-000	442.91	M X1
Justice Court Technology Fund ($4)		C.C.P. Art. 102.0173		1242-341-10-060-000-0-000	1,803.67	M X1
Time Payment - 40% OF $25.00 ($10.00)		LCG 133.103 (d)		1100-341-10-060-001-0-000	20.00	M
Time Payment - 10% of $25.00 ($2.50)		LCG 133.103 (e)		1100-341-10-060-002-0-000	5.00	M
Administrative Local Transaction Fee ($2)		C.C.P. Art. 102.072		1100-341-10-060-003-0-000	913.83	M
Motor Vehicle Adm. Fee ($10-$20) (Continued Law for Cap. Dt. Cap Imp. Cert. Cap Dt. Reg.)		TRC Sec 548.605, 521.026,502.403		1100-341-10-060-004-0-000	100.00	M
Special Fees				1100-341-10-063-000-0-000	70.00	
Deferred Disposition		C.C.P. Art. 45.051	$ -			
Administrative Fee - "Drivers Safety Course" ($10)		C.C.P. Art. 45.0511(f)	$ 70.00	M		
Support of Judiciary Fund ($.60)		LGC 133.105		1100-341-10-060-009-0-000	265.16	M
Traffic Fee ($3)		T.R.C. 542.403		1100-341-10-063-000-0-000	297.00	M
Child Safety ($20-$25)		C.C.P. Art. 102.014		1100-341-10-060-011-0-000	20.00	M
Failure to Appear ($4)		TC 706.006/TC 706.007(d)(2)		1100-341-10-060-012-0-000		
STATE COURT COSTS AND FEES:						
Criminal Justice Planning Fund C.C.P. ($5)		C.C.P. Art. 102.051		1100-207-20-000-003-0-000	-	
State General Revenue Fund ($2.50)		C.C.P. Art. 102.053		1100-207-20-000-010-0-000	-	
Law Enforcement Education Fund (____$1,____$1.50, ____ $3.50)		Govt. Code Sec. 415.002		1100-207-20-000-011-0-000	-	
Operators and Chauffeurs License Fund ($75)		T.R.C. 601.192		1100-207-20-000-031-0-000	-	
Time Payment - 50% OF $25.00 ($12.50)		LCG 133.103 (b)		1100-207-20-000-005-0-000	25.00	M
Juvenile Crime and Delinquency Fund (____$.25, ____$.50)		C.C.P. Art. 102.0151(a)		1100-207-20-000-007-0-000	1.50	M
Comprehensive Rehabilitation Fund ($5)		C.C.P. Art. 102.082		1100-207-20-000-008-0-000	-	
Fugitive Apprehension Fund ($5)		C.C.P. Art. 102.019 (a) 2		1100-207-20-000-009-0-000	25.00	M
Consolidated Court Costs Fund ($40)		CCP Art. 102.075 (a) 3 LCG 133.102		1100-207-20-000-015-0-000	18,041.80	M X10
Compensation Victims Of Crime Fund (____$3, ____$5, ____$15, ____$35)		C.C.P. Art. 56.55 (2) & (3)		1100-207-20-000-017-0-000	75.00	M
Judicial & Court Personnel Training Fund (____$1, ____$2)		Govt. Code Sec. 56.001 (b)		1100-207-20-000-027-0-000	6.00	M
Correctional Management Institute of Texas Fund ($.50)		CCP Art. 102.075		1100-207-20-000-029-0-000	0.50	M
Indigent Legal Services Fee- JP ($6)	145	Govt. Code Sec. 101.141 (2)(B)		1100-207-20-000-004-0-000	870.00	M
State Traffice Fee-Subtitle C ($30)		TRC Sec 542.4031		1100-207-20-000-035-0-000	2,910.00	M
Jury Service Fee ($4)		C.C.P. Art. 102.0045		1100-207-20-000-053-0-000	1,767.67	M
Support of Judiciary Fund ($5.40)		LGC 133.105		1100-207-20-000-054-0-000	2,366.37	M
Birth Certificate Fee ($1.80)	-	HSC 191.022(f)		1100-207-20-000-038-0-000	-	
Defensive Driving Record Fee ($12)		C.C.P. Art. 45.0511 (n-1)		1100-207-20-000-057-0-000	-	
Indigent Defense Representation Fund ($2)		LGC 133.107/ GC 102.023		1100-207-20-000-050-0-000	863.83	M
Moving Violation Fee ($0.10)		C.C.P. Art. 102.022.GC		1100-207-20-000-061-0-000	6.80	M
Safety Seat Violation Fee ($0.15) (case before September 29, 2011)		TC 545.412 (b-1)		1100-207-20-000-062-0-000	0.15	M
Failure to Appear ($20)		TC 706.006/TC 706.007(d)(2)		1100-207-20-000-066-0-000		
ARREST /WARRANT FEES: STATE		C.C.P. Art. 102.011				
D.P.S. (_____$3,_____$5,_____$35, _____$50)				1100-207-20-000-019-0-000	2,070.00	M
T.A.B.C. (_____$3,_____$5,_____$35, _____$50)				1100-207-20-000-020-0-000	5.00	M
P.K.W.L. (_____$3,_____$5,_____$35, _____$50)				1100-207-20-000-021-0-000	-	
Texas Comptrollers Criminal Investigators				1100-207-20-000-060-0-000	-	
ARREST /WARRANT/SERVICE FEES: COUNTY		LGC 118.131				
Sheriff Fees:				1100-342-10-060-001-0-000	711.00	M
Constable Fees:						
Precinct #1				1100-342-10-291-000-0-000	-	
Precinct #2				1100-342-10-292-000-0-000	5,230.00	M
Precinct #3				1100-342-10-293-000-0-000	-	
Precinct #4				1100-342-10-294-000-0-000	1,470.00	M
Precinct #5				1100-342-10-295-000-0-000	-	
District Attorney Fees				1100-341-10-060-007-0-000	50.00	M
Tax Assessor Fraud Investigators				1100-342-10-060-002-0-000	15.00	M
School District Arrest Fee				1100-342-10-060-003-0-000	-	
Fire Marshal Fee				1100-342-20-060-001-0-000	-	
Code Enforcement Precinct #2				1100-342-10-060-004-0-000	-	
Due to Others						
Warrant Fees Out of County Service Fees DTO Law Enforcement Agencies		C.C.P. Art. 102.011 (a) 2 (A)		1100-207-30-000-003-0-000	-	
Refund - Overpayments				1100-202-00-000-009-0-000	334.00	M X3-05
Due to Others				1100-202-00-000-009-0-000	-	
Restitution				1100-202-00-000-009-0-000	-	
Failure to Appear- OmniBase ($6)		TC 706.006 TC 706.007(d)(2)		1100-202-00-000-019-0-000	-	
Justice Fees (Local Fees)				1100-341-10-060-001-0-000	3,735.00	
Small Claims Court Filing Fee ($25)		LGC 118.121 118.122	$ 100.00	M		
Justice Court Filing Fee ($25)		LGC 118.121 118.122	3,525.00	M		
Forcible Entry and Detainer Court Filing Fee ($25)		LGC 118.121 118.122	-			
Appeal Fees ($10)		LGC 118.121 118.123 (b)	20.00	M		
Abstract Fees ($5)		LGC 118.121 118.123 (c)	30.00	M		
Writ Filing Fee ($5)		LGC 118.121 118.123 (d)	60.00	M		
Issuing other Document ($1 1st pg, .25 for each addt'l pg)		LGC 118.121 118.123 (e)	-			
Certified Copies of Court Papers ($2 1st pg, .25 for each addt'l pg)		LGC 118.121	-			
Probable Cause Tow Hearing Fee ($20)		LCG 101.1431(a)4	-			
Birth Certificates ($22 each)		HSC 191.0045 (3)(d)		1100-341-10-060-001-0-000	-	
Death Certificates ($20 each, each addt'l $3)		HSC 191.0045 (3)(d)		1100-341-10-060-001-0-000	-	
Preservation of Vital Statistics Fee ($1 each)		HSC Sec 191.0045 (h)		1100-341-10-060-008-0-000	-	
Jury Fees (Civil $5, Criminal $3)		Rules of Civil Proc., Rule 544/ CCP 102.004		1100-341-10-060-006-0-000	10.00	M
				TOTAL AMOUNT DUE TO THE COUNTY TREASURER:	$ 117,230.75	4X1, X2, X3

HIDALGO COUNTY AUDITOR'S OFFICE
APPROVED BY [signature]
DATE: 7/26/13 7/27/13

THIS REPORT IS DUE IN THE OFFICE OF THE COUNTY AUDITOR BEFORE THE FIFTIETH WORKING DAY OF THE FOLLOWING MONTH (LGC 118.001)
COUNTY AUDITOR'S FORM: RE-JP-004 REVISED 3-12

JUSTICE OF THE PEACE ROBERTO CONTRERAS
SCHEDULE OF ADJUSTMENTS
FOR THE PERIOD ENDING JUNE 30, 2013

Reason for void needs to be entered into events on AbleTerm

Receipt #	Docket #	Off Descrip	Off. Date	ABST	C2WRTEX	C4WRTEX	CCC	CHS	CHSJP	CO	CRF	CS	DPS	DTOREF	IDF	JCTF	JSF	LTF	MCWV	MVF	PMT	SCHD	SJFC	SJFS	STF	TFC	TP	WRITEX	Total
[redacted]32670J21°V	C-0202-13-21	Civil Case	1/29/2013	5																									5
[redacted]32670J21°V	C-0202-13-21	Civil Case	1/29/2013	-5																									-5
[redacted]32671J21°V	C-0202-13-21	Civil Case	1/29/2013			200																						5	205
[redacted]32671J21°V	C-0202-13-21	Civil Case	1/29/2013			-200																						-5	-205
[redacted]32673J21°V	C-0503-13-21	Civil Case	3/27/2013		200																							5	205
[redacted]32673J21°V	C-0503-13-21	Civil Case	3/27/2013		-200																							-5	-205
[redacted]32674J21°V	C-0503-13-21	Civil Case	3/27/2013	5																									5
[redacted]32674J21°V	C-0503-13-21	Civil Case	3/27/2013	-5																									-5

PMT fee code should not have been used

[redacted]32093J21	C-0624-13-21	Forcible Entry Detai	4/16/2013																		10								10

No judgement date entered; should TP be assessed?

Receipt #	Docket #	Off Descrip	Off. Date	ABST	C2WRTEX	C4WRTEX	CCC	CHS	CHSJP	CO	CRF	CS	DPS	DTOREF	IDF	JCTF	JSF	LTF	MCWV	MVF	PMT	SCHD	SJFC	SJFS	STF	TFC	TP	WRITEX	Total
[redacted]32278J21	CR-1062-13-2	SPEEDING (EXCEED PRI	2/21/2013							54								2									25		81
[redacted]32712J21	CR-1277-13-2	SPEEDING (EXCEED PRI	2/28/2013							57								2									25		84

Should not have been assessed IDF

[redacted]32600J21	CR-2351-13-2	PARKING OR STANDING	4/30/2013					3	1	153			5		2	4		2		0.1					30	3			203.1

Reason for refund needs to be entered into AbleTerm.

[redacted]32417J21A	CR-2020-12-2	SPEEDING (EXCEED PRI	5/12/2012				40	3	1	110			5	50	2	4	4	2		0.1			0.6	5.4	30	3			260.1

MVF needs to be assessed

Receipt #	Docket #	Off Descrip	Off. Date	ABST	C2WRTEX	C4WRTEX	CCC	CHS	CHSJP	CO	CRF	CS	DPS	DTOREF	IDF	JCTF	JSF	LTF	MCWV	MVF	PMT	SCHD	SJFC	SJFS	STF	TFC	TP	WRITEX	Total
[redacted]32300J21	CR-5710-11-2	EXHAUST LEAK	9/28/2011				40	3	1	150			5		2	4	4	2					0.6	5.4	30	3			250
[redacted]32442J21	CR-2467-13-2	TURNED RIGHT FROM W	5/17/2013				40	3	1	53.1			5		2	4	4	2					0.6	5.4	30	3			153.1

Need to specify if it was safety belt or seat violation. If it was a safety belt violation, fine should be $100 and split 50/50 with CRF.
If it was a safety seat violation, then fine is $25, and is split 50/50 with CRF

[redacted]32597J21	CR-0154-13-2	UNRESTRAINED CHILD U	12/23/2012				40	3	1	25	25		5		2	4	4	2		0.1			0.6	5.4	30	3			150.1

Is location correct? If so, 100% of fine should be retained by the County

Receipt #	Docket #	Off Descrip	Off. Date	ABST	C2WRTEX	C4WRTEX	CCC	CHS	CHSJP	CO	CRF	CS	DPS	DTOREF	IDF	JCTF	JSF	LTF	MCWV	MVF	PMT	SCHD	SJFC	SJFS	STF	TFC	TP	WRITEX	Total
[redacted]32178J21	CR-2612-13-2	OVER GROSS WEIGHT (C	5/23/2013				40	3	1	150			5		2	4	4	2	150				0.6	5.4					367

Due to type of offense, fine cannot be less than $300

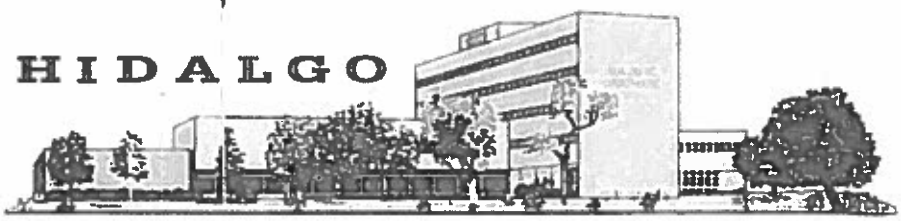
[redacted]32161J21	CR-2582-13-2	OVER GROSS WEIGHT (C	5/25/2013				40	3	1	150			5		2	4	4	2					0.6	5.4					217

****NOTE****
Don't forget to submit refund schedule and to enter refund event code. Also, total on schedule should agree with monthly report.
Have you collected on the $32.90 overpayment for case number CR-3418-12-2? If so, please send us copies of the correspondence sent seeking reimbursement.
Bond for case number CR-2622-13-21 has not been liquidated.

EXHIBIT A

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

October 10, 2013

The Honorable Bobby Contreras
Hidalgo County Justice of the Peace Pct. 2, Pl. 1
300 W. Hall Acres, Ste F
Pharr, Texas 78577

Ref: Review of *Monthly Fines and Fees Report* and Supporting Documentation
For the month of July 2013

Dear Judge Contreras:

We have conducted a limited scope review of the *Monthly Fines and Fees Report* and supporting documentation for the month of July 2013 pursuant to Local Government Code §115.002 (a), §115.002 (b), and Code of Criminal Procedure Article 103.011. The objective of the review was to determine if fines, fees, and court costs collected were properly accounted and reported.

Scope:
The scope of our review was limited to collections reported by your office on the *Monthly Fines and Fees Report* for the month of July 2013. 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 fines, fees, and court cost statutes and schedules. The following procedures were also performed:

- Reviewed receipts issued to determine if fines, fees, and court costs were allocated and reported in the proper amounts.
- Reviewed randomly selected receipts and traced method of payment to validated deposit slip to test for lapping.
- Verified receipts issued followed a sequential order.
- Verified that procedures for voided receipts were properly followed.
- Verified that the collections per the *Monthly Fines and Fees Report* agreed to total receipts issued and the deposits made with the County Treasurer.
- Reviewed *Cashier's Daily Close-Out Reports* (Close-Out Report) and County Treasurer receipts to determine whether fees collected were properly accounted and deposited with the County Treasurer on a daily basis.
- Reviewed the submittal dates of the *Monthly Fines and Fees Report* to the County Auditor's Office to determine if the reports were received within five days after the last day of each month.
- Reviewed receipts, Close-Out Reports, and the *Monthly Fines and Fees Report* to verify proper completion.

HIDALGO COUNTY DISTRICT JUDGES

RICARDO P. RODRIGUEZ, JR. JUDGE, 92nd D.C. | RODOLFO DELGADO JUDGE, 93rd D.C. | J. R. "BOBBY" FLORES JUDGE, 139th D.C. | ROSE GUERRA REYNA JUDGE, 206th D.C. | JUAN R. PARTIDA JUDGE, 275th D.C. | MARIO E. RAMIREZ, JR. JUDGE, 332nd D.C. | NOE GONZALEZ JUDGE, 370th D.C. OVERSEER | LETICIA LOPEZ JUDGE, 398th D.C. | NIDIA SALINAS FLORES JUDGE, 398th D.C. | ISRAEL RAMON, JR. JUDGE, 430th D.C. | JESSE CONTRERAS JUDGE, 449th D.C.

Conclusion:
Total collections for the month of July 2013 were $96,199.43. Based on the results of our review, we have concluded that fines, fees, and court costs were generally properly accounted and reported; however, the system of internal controls for the accounting and reporting of fines, fees, and court costs require improvement as noted in the following observations.

Observation No. 1:
We reviewed all receipts for the month in review to determine whether fines, fees, and court costs collected were properly allocated and reported.

The results of our review revealed that 50 receipts contained an error in the allocation of fees, fines, and court costs. The Justice of the Peace staff was made aware of the necessary revisions and corrections were made prior to submitting the final *Monthly Fines and Fees Report* to Commissioners Court for approval (see Exhibit A).

There are numerous statutes that require Justices of the Peace to charge various fines, fees, and court costs for certain services and offenses. Fines, fees, and court costs must be allocated pursuant to State statutes and/or Commissioners Court approval.

Formal monitoring procedures have not been implemented to ensure that fines, fees, and court costs are properly allocated and reported. The County may be held liable to the State for failure to properly allocate and report fines, fees, and court costs.

Recommendation:
Management should develop and implement formal monitoring procedures to ensure that fines, fees, and court costs are properly allocated and reported. At a minimum, the following procedures should be implemented:

- Staff should be provided with training regarding the proper allocation of fines, fees, and court costs.
- Staff should review the allocation of fines, fees, and court costs before the official County receipt is issued.
- Access for setting up offense codes with the proper fines, fees, and court costs in *AbleTerm* should be limited to staff with adequate knowledge of the applicable allocation.
- Staff should ensure that the proper fines, fees, and court costs allocation, offense date, and judgment date are entered when a case is setup in *AbleTerm*.

Observation No. 2:
We noted during our review that a mail log was not utilized to record payments received through the mail.

The County Auditor's Office requires that mail-in payments be listed on a daily mail log. The mail log should include the following information for each mail-in payment received: date received, the name of the payer, the amount of the remittance, the form of the remittance (e.g., cash or check), and, if applicable, the check number.

Formal monitoring procedures were not in place to ensure that a daily mail log was maintained to record payments received through the mail. This may result in the loss or misuse of County funds.

Recommendation:
Management should develop and implement formal monitoring procedures to ensure that a daily mail log is maintained to record payments received through the mail. Please refer to the mail log section of the "Cash Handling Guidelines and Procedures" prescribed by the County Auditor's Office for the minimum procedures to be implemented for processing mail-in payments.

Please provide written management response to the observations noted above by October 31, 2013. If you should have any questions or would like to schedule a meeting to discuss the above noted observations, please do not hesitate to contact Marissa Castillo, Internal Auditor I, at 318-2511 ext. 4650, Yvonne Torres, Revenue Audit Supervisor, at 318-2511 ext. 4642, Arey B. Duran, CPA, Director of Audit, at ext. 4645 or me at ext. 4604.

Respectfully,

Ray Eufracio, CPA
County Auditor

Enclosures: Copies of *Monthly Fines and Fees Report* and Monthly Adjustments

cc: Valde Guerra, Commissioners Court Executive Officer

JUSTICE OF THE PEACE
MONTHLY FINES AND FEES COLLECTED
FOR THE MONTH OF: July-13

Judge: BOBBY CONTRERAS
Precinct No. 2 Place No. 1

City: PHARR, TX
Hidalgo County, Texas

Part I: RECAP OF AMOUNT PAYABLE TO THE COUNTY TREASURER

TOTAL CASH COLLECTED	(Receipts #'s)	32717J21	THRU	33314J21	$ 96,199.43
	(Control #'s)	2559884	THRU	2564444	
Sheriff's "D" Report	(Receipt #s)	33547721	THRU	33551321	

LESS: COST ON DEPOSIT $168.30

ADD: COST ON DEPOSIT LIQUIDATED $168.30

AMOUNT OWED TO COUNTY (Should Match Amt in Part III) $ 96,199.43

Less Total amount of remittances to County Treasurer (From Part II) $96,366.43

Total funds due to County Treasurer (Overtransfer Made to Co Treas) ~~$167.00~~ $96,199.43

Part II: REMITTANCES MADE TO THE COUNTY TREASURER

DESCRIPTION	AMOUNT	RECEIPT NO.
Total Collections for the Month (See Schedule of Receipts & Deposits)	$95,532.43 ~~96,199.43~~	
Add: Previous Month's Bond Overtransfer June 2013	167.00	
Add: HCSO Monthly "D" Collections Report	715.00	
Total Remittances Made to County Treasurer	$96,366.43 ~~96,199.43~~	

PREPARED BY: Ofelia Ortiz Flores DATE: 8/16/2013

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

9.10.13 9/31/13

JUSTICE OF THE PEACE 8/16/2013
DATE

THIS REPORT IS DUE IN THE OFFICE OF THE COUNTY AUDITOR BEFORE THE FIFTH (5TH) WORKING DAY OF THE FOLLOWING MONTH (LGC § 114.001)
COUNTY AUDITOR'S FORM: RE-JP-004 REVISED: 3/12

JUSTICE OF THE PEACE
MONTHLY FINES AND FEES COLLECTED
FOR THE MONTH OF: _____

Judge: BOBBY CONTRERAS — City: PHARR, TEXAS
Precinct No. 2 Place No. 1 — Hidalgo County, Texas

Part III SUMMARY OF COLLECTIONS PAYABLE TO THE COUNTY TREASURER — PAGE 2 OF 2

Name of Fine, Fee, Court Cost	# Issued, Filed	Statute Reference	Detail of Amt Collected	GL Acct No	Amt Collected
FINES:					
County Fines (Local Fine)		LGC 113.004, PC 42.23		1200-351-10-063-000-0-000	25,317.01
Texas Parks & Wildlife 85% Fine (State Fine)		TPWC 42.107		1100-207-20-000-012-0-000	312.50
No Safety Belt 50% Fine (State Fine)		TRC 545.412, 543.413		1100-207-20-000-028-0-000	100.00
Gross Weight 50% Fine (State Fine)		TRC Sec 621.506(g)		1100-207-20-000-013-0-000	
School District 50% Fines		Educ Code § 29.092(d) & (A)		1100-207-10-000-008-0-000	
LOCAL COURT COSTS AND FEES:					
Courthouse Security Adm Fee($3)		CCP Art 102.017(b)		1241-341-10-060-001-0-000	1,160.47
Courthouse Security Fund JP ($1)		CCP Art 102.017		1241-341-10-061-000-0-000	374.90
Justice Court Technology Fund ($4)		CCP Art 102.0173		1242-341-10-060-000-0-000	1,494.76
Time Payment - @ 40% OF $25.00 ($10.00)		LGC 133.103 (d)		1100-341-10-060-001-0-000	10.00
Time Payment - @ 10% of $25.00 ($2.50)		LGC 133.103 (e)		1100-341-10-060-002-0-000	2.50
Administrative Local Transaction Fee ($2)		CCP Art 102.072		1100-341-10-060-003-0-000	745.62
Motor Vehicle Adm. Fee ($10-$20) (Discontinued for fees Sept 1, 2003 - Continue only for Sept Mo's Rpt.)		TRC Sec 548.605, 521.026, 502.402		1100-341-10-060-004-0-000	40.00
Special Fees				1100-341-10-063-000-0-000	46.90
Deferred Disposition		CCP Art 45.051	$ 106.00		
Administrative Fee - "Drivers Safety Course" ($10)		CCP Art 45.051(b)	$ 70.00		
Support of Judiciary Fund ($ 60)		LGC 133.105		1100-341-10-060-009-0-000	234.40
Traffic Fee ($3)		TRC 542.403		1100-341-10-063-000-0-000	234.00
Child Safety ($20-$25)		CCP Art 102.014		1100-341-10-060-011-0-000	
Failure to Appear ($4)		TC 706.006/TC 706.007(d&2)		1100-341-10-060-012-0-000	
STATE COURT COSTS AND FEES:					
Criminal Justice Planning Fund C C P ($5)		CCP Art 102.061		1100-207-20-000-001-0-000	85.00
State General Revenue Fund ($2.50)		CCP Art 102.013		1100-207-20-000-010-0-000	14.50
Law Enforcement Education Fund (____ $1 ____ $1.50 ____ $3.50)		Govt Code Sec 403.032		1100-207-20-000-011-0-000	13.50
Operators and Chauffeurs License Fund ($75)		TRC 601.142		1100-207-20-000-031-0-000	
Time Payment - @ 50% OF $25.00 ($12.50)		LGC 133.103 (b)		1100-207-20-000-005-0-000	12.50
Juvenile Crime and Delinquency Fund (____ $.25, ___ $.50)		CCP Art 102.075(m)		1100-207-20-000-007-0-000	.61
Comprehensive Rehabilitation Fund ($5)		CCP Art 102.082		1100-207-20-000-008-0-000	5.00
Fugitive Apprehension Fund ($5)		CCP Art 102.0179 (a) 2		1100-207-20-000-009-0-000	2.19
Consolidated Court Costs Fund ($40)		CCP Art 102.081 (a) & (d) 133.102		1100-207-20-000-015-0-000	15,298.68
Compensation Victims Of Crime Fund (___ $1, ___ $3, ___ $15, ___ $35)		C C P Art 56.55 (2) & (3)		1100-207-20-000-017-0-000	79.69
Judicial & Court Personnel Training Fund (___ $1, ___ $2)		Govt Code Sec 56.001 (b)		1100-207-20-000-027-0-000	5.34
Correctional Management Institute of Texas Fund ($.50)		CCP Art 102.075		1100-207-20-000-024-0-000	.50
Indigent Legal Services Fee- JP ($6)	133	Govt Code Sec 101.141 (2)(f)		1100-207-20-000-004-0-000	798.00
State Traffic Fee Subtitle C ($10)		TRC Sec 542.4031		1100-207-20-000-035-0-000	3,150.00
Jury Service Fee ($4)		C C P Art 102.0045		1100-207-20-000-033-0-000	1,596.00
Support of Judiciary Fund ($5.40)		LGC 133.105		1100-207-20-000-034-0-000	4,007.60
Birth Certificate Fee ($1.00)	-	HSC 191.0026(f)		1100-207-20-000-039-0-000	
Defensive Driving Record Fee ($12)		C C P Art 45.0511 (c 1)		1100-207-20-000-037-0-000	
Indigent Defense Representation Fund ($2)		LGC 133.107/ GC 102.023		1100-207-20-000-059-0-000	726.00
Moving Violation Fee ($0.10)		CCP Art 102.022.GC		1100-207-20-000-061-0-000	8.60
Safety Seat Violation Fee ($0.15) (Effective October 29, 2011)		TC 545.412 (b-1)		1100-207-20-000-062-0-000	.15
Failure to Appear ($20)		TC 706.006/TC 706.007(d&2)		1100-207-20-000-066-0-000	
ARREST/WARRANT FEES: STATE		CCP Art 102.011			
DPS (_____$1, _____$5, _____$15, _____$30)				1100-207-20-000-019-0-000	1,515.97
TABC (_____$1, _____$5, _____$35, _____$50)				1100-207-20-000-020-0-000	30.00
PWL (_____$1, _____$5, _____$35, _____$50)				1100-207-20-000-021-0-000	10.00
Texas Comptrollers Criminal Investigators				1100-207-20-000-060-0-000	
ARREST/WARRANT/SERVICE FEES: COUNTY		LGC 118.131			
Sheriff Fees:				1100-342-10-060-001-0-000	1,362.47
Constable Fees:					
Precinct #1				1100-342-10-291-000-0-000	
Precinct #2				1100-342-10-292-000-0-000	1,599.61
Precinct #3				1100-342-10-293-000-0-000	340.00
Precinct #4				1100-342-10-294-000-0-000	2,440.00
Precinct #5				1100-342-10-295-000-0-000	
District Attorney Fees				1100-341-10-060-007-0-000	
Tax Assessor Fraud Investigators				1100-342-10-060-002-0-000	5.00
School District Arrest Fee				1100-342-10-060-003-0-000	
Fire Marshal Fee				1100-342-20-060-001-0-000	
Code Enforcement Precinct #2				1100-342-10-060-004-0-000	
Due to Others					
Warrant Fees Out of County Service Fees (Art. Law Enforcement Agencies)		CCP Art 102.011 (a) 2 (A)		1100-207-20-000-001-0-000	
Refund - Overpayments				1100-202-00-000-009-0-000	151.40
Due to Others				1100-202-00-000-009-0-000	
Restitution				1100-202-00-000-009-0-000	
Failure to Appear - OmniBase ($6)		TC 706.006/TC 706.007(d&2)		1100-202-00-000-019-0-000	
Justice Fees (Local Fees)				1100-341-10-060-001-0-000	7,681.00
Small Claims Court Filing Fee ($25)		LGC 118.121/118.122	$ 100.00		
Justice Court Filing Fee ($25)		LGC 118.121/118.122	3,525.00		
Forcible Entry and Detainer Court Filing Fee ($25)		LGC 118.121/118.122	-		
Transcript Fees ($10)		LGC 118.121/118.123 (b)	-		
Abstract Fees ($5)		LGC 118.121/118.123 (c)	30.00		
Writ Filing Fee ($5)		LGC 118.121/118.123 (d)	60.00		
Issuing other Document ($1 1st pg, .25 for each addl'l pg)		LGC 118.121/118.123 (e)	1.00		
Certified Copies of Court Papers ($2 1st pg, .25 for each addl'l pg)		LGC 118.121	-		
Probable Cause Tow Hearing Fee ($20)		LGC 101.141(a)#	40.00		
Birth Certificates ($22 each)		HSC 191.0045 (3rd)		1100-341-10-060-001-0-000	
Death Certificates ($20 each, each addl'l $3)		HSC 191.0045 (3rd)		1100-341-10-060-001-0-000	
Preservation of Vital Statistics Fee ($1 each)		HSC Sec 191.0045 (h)		1100-341-10-060-001-0-000	
Jury Fees (Civil $5, Criminal $3)		Rules of Civil Proc Rule 5143/ CCP 102.004		1100-341-10-060-006-0-000	5.00

TOTAL AMOUNT DUE TO THE COUNTY TREASURER: 76,199.43

THIS REPORT IS DUE IN THE OFFICE OF THE COUNTY AUDITOR BEFORE THE FIFTH (5th) WORKING DAY OF THE FOLLOWING MONTH (LGC § 101.041)
COUNTY AUDITOR'S FORM - JP 004 REVISED 5-12

KB

JUSTICE OF THE PEACE BOBBY CONTRERAS
SCHEDULE OF ADJUSTMENTS
FOR THE PERIOD OF JULY 1, 2013 THROUGH JULY 31, 2013

Notation regarding who served the citation needs to be made in Case Events Section?

Receipt #	Docket #....	Name		Offense Description	Offense Date	arrest	ccc	chs	chsjp	cjp	co	cr	cvca	const2	dd	dps	dtore	gr	idf	jcpt	jctf	jsf	lease	leoa	ltf	mcws	mvf	pmt	sjfc	sjfs	stf	tfc	wfconst2	writ	writex	Total
32801J21	C-1144-10-21	WILSON,	PAUL R	Small Claims																														5		5
32793J21	C-1426-10-21	WEINSTEI	N & RILEY	Civil Case																															5	5

Refund Event Code needs to be entered

33117J21	CR-4882-10-2	FUENTES,	JAIME AG	NO LIABILITY INSURANCE																																

TP Fee was assessed; however, judgment date was not entered. Please enter to verify that TP should have been assessed.

33149J21	CR-3238-12-2	OLLERVID	EZ, VICTO	SPEEDING																																

Did offense occur within 20 miles of border? If yes, County retains 100% of fine. If not, fine should be split 15% CO and 85% TPWF

32859J21	CR-3227-13-2	FLORES,	JOSE A AG	OVER GROSS WEIGHT (I	7/3/2013		40	3	1	250				5					2		4	4			2	250			0.6	5.4						567

The fee for the probably cause towing hearing should be assessed to PCTOW

33052J21	C 1027-13-21	PAUL MOR	EAN BOSSO	Civil Case	7/18/2013																						20									20

Arrest Fee should be coded to the proper agency.

32806J21	CR-5110-09-2	PACHECO,	RUTILIO	NO SAFETY BELT	6/27/2009	5	40	3	1	50									2		4	4			2				0.6	5.4	30	3	50			200

LEOA is not an arresting agency. The arrest fee should be adjusted to the proper agency.

32967J21	CR-3087-13-2	HERNANDE	Z, RAUL	DISREGARD RED LIGHT	6/24/2013		40	3	1			53							2		4	4		5	2		0.1		0.6	5.4	30	3				153.1

JSF should not be assessed since it took effect 12/1/2005

32785J21	CR-5637-05-2	CHOW, VI	CTOR	NO DRIVER'S LICENSE	11/28/2005		40	3		116				5							4	4			2								50			224

These offenses are on the list of DPS moving violations; therefore, should have MVF

32922J21	CR-3771-12-2	HERNANDE	Z, ELIAS	CUT IN AFTER PASSING	8/17/2012		40	3	1	103				5					2		4	4			2				0.6	5.4	30	3				203.1
33032J21	CR-2247-13-2	FLORES,	LIBORIO E	FAIL TO DISPLAY DRIV	4/20/2013		40	3	1	66				5					2		4	4			2				0.6	5.4						133
32777J21	CR-2374-13-2	HERNANDE	Z, GILDAR	FAIL TO YIELD/ENTERI	5/4/2013		40	3	1	103				5					2		4	4			2				0.6	5.4	30	3				203
32818J21	CR-2238-10-2	ALONZO,	RUBEN GOI	NO DRIVER'S LICENSE	3/24/2010		40	3	1	116				5					2		4	4			2				0.6	5.4						183
32776J21	CR-2215-10-2	GONZALEZ	, JOSE RA	NO DRIVER'S LICENSE	4/10/2010		40	3	1	116				5					2		4	4			2				0.6	5.4			50			233
32764J21	CR-1179-11-2	GOMEZ, R	AMIRO JR	NO DRIVER'S LICENSE	12/31/2010		40	3	1	116				5					2		4	4			2				0.6	5.4			50			233
32943J21	CR-1506-11-2	VALENCIA	, SONIA E	NO DRIVER'S LICENSE	2/14/2011		40	3	1	116				5					2		4	4			2				0.6	5.4						183
32804J21	CR-3190-12-2	TREVINO,	CRUZ GUI	NO DRIVER'S LICENSE	7/28/2012		40	3	1	116				5					2		4	4			2				0.6	5.4						183
32722J21	CR-4687-12-2	ELIZONDO	, YADIRA	NO DRIVER'S LICENSE	11/18/2012		40	3	1	117				5					2		4	4			2				0.6	5.4						184
32929J21	CR-0355-13-2	SANCHEZ,	FRANCISC	NO DRIVER'S LICENSE	1/6/2013		40	3	1	66				5					2		4	4			2				0.6	5.4						133
32809J21	CR-2765-13-2	JUAREZ,	FREDY	NO DRIVER'S LICENSE	5/25/2013		40	3	1	66				5					2		4	4			2				0.6	5.4						133
32813J21	CR-2747-13-2	DE LA TO	RRE, ALEJ	NO DRIVER'S LICENSE	5/25/2013		40	3	1	66				5					2		4	4			2				0.6	5.4						133
32969J21	CR-2878-13-2	CASTRO,	DENNIS	NO DRIVER'S LICENSE	6/2/2013		40	3	1	66				5					2		4	4			2				0.6	5.4						133
32899J21	CR-3060-13-2	SALAZAR,	JESSICA	NO DRIVER'S LICENSE	6/19/2013		40	3	1	67				5					2		4	4			2				0.6	5.4						134
32889J21	CR-3166-13-2	ANDRADE,	LORENZO	NO DRIVER'S LICENSE	6/25/2013		40	3	1	66		5							2		4	4			2				0.6	5.4						133
33112J21	CR-3687-10-2	RAMOS, G	UADALUPE	DRIVING WHILE LICENSI	6/27/2010		40	3	1	116				5					2		4	4			2				0.6	5.4			50			233
33116J21	CR-4881-10-2	FUENTES,	JAIME AG	NO DRIVER'S LICENSE	8/12/2010		40	3	1	116				5		50			2		4	4			2				0.6	5.4						233
33054J21	CR-2471-13-2	VALLADAR	ES,ADAN	NO DRIVER'S LICENSE	5/18/2013		40	3	1	68				5					2		4	4			2				0.6	5.4						135
33119J21	CR-3147-13-2	CERVANTE	S, ANTONI	NO DRIVER'S LICENSE	6/24/2013		40	3	1	66		5							2		4	4			2				0.6	5.4						133
33091J21	CR-3417-13-2	GONZALEZ	, MARIO M	VIOLATE DL RESTRICTIO	6/19/2013		40	3	1	66				5					2		4	4			2				0.6	5.4						133
33150J21	CR-2879-11-2	GONZALEZ	, LUIS EN	NO DRIVER'S LICENSE	4/20/2011		40	3	1	116				5					2		4	4			2				0.6	5.4			50			233
33307J21	CR-0989-11-2	ESPINOSA,	JANIE G	NO DRIVER'S LICENSE	1/21/2011		40	3	1	116				5					2		4	4			2				0.6	5.4			50			233
33302J21	CR-1694-11-2	MARTINEZ,	FRANCIS	NO DRIVER'S LICENSE	2/24/2011		40	3	1	116				5					2		4	4			2				0.6	5.4						183
33208J21	CR-4534-11-2	SAN MIGUEL,	EDGAR	NO DRIVER'S LICENSE	7/15/2011		40	3	1	116				5					2		4	4			2				0.6	5.4						233
33231J21	CR-3191-13-2	MARTINEZ,	JUAN FR	NO DRIVER'S LICENSE	6/19/2013		40	3	1	66				5					2		4	4			2				0.6	5.4						133

JUSTICE OF THE PEACE BOBBY CONTRERAS
SCHEDULE OF ADJUSTMENTS
FOR THE PERIOD OF JULY 1, 2013 THROUGH JULY 31, 2013

These offenses are not on the list of DPS moving violations; therefore, should not have MVF																											
32816J21	CR-2002-10-2	ALONZO,	RUBEN GOI	EXPIRED MOTOR VEHIC	3/24/2010	40	3	1	103			5		2		4	4		2	0.1	0.6	5.4	30	3			203
32769J21	CR-3143-13-2	RIVAS, M	IGUEL ANG	NO COMMERCIAL MOTI	6/26/2013	40	3	1	99.9			5		2		4	4		2	0.1	0.6	5.4	30	3			200
32921J21	CR-0143-10-2	DAVILA,	FRANCISCO	NO SAFETY BELT	1/5/2010	40	3	1	50			5		2		4	4		2	0.1	0.6	5.4	30	3			150.1
32817J21	CR-2237-10-2	ALONZO,	RUBEN GOI	NO SAFETY BELT	3/24/2010	40	3	1	50			5		2		4	4		2	0.1	0.6	5.4	30	3			150.1
33051J21	CR-2862-11-2	CORTEZ,	OMAR C	NO SAFETY BELT	4/22/2011	40	3	1	50			5		2		4	4		2	0.1	0.6	5.4	30	3		50	200.1
32727J21	CR-4433-11-2	CASAS, T	RINIDAD I	NO SAFETY BELT	6/29/2011	40	3	1	50			5		2		4	4		2	0.1	0.6	5.4	30	3			150.1
32810J21	CR-4750-11-2	GARZA, E	DUARDO G	NO SAFETY BELT	7/25/2011	40	3	1	50			5		2		4	4		2	0.1	0.6	5.4	30	3		50	200.1
32736J21	CR-4012-12-2	GARCIA,	BRYANT	NO SAFETY BELT	9/1/2012	40	3	1	50			5		2		4	4		2	0.1	0.6	5.4	30	3		50	200.1
32928J21	CR-0356-13-2	SANCHEZ,	FRANCISC	NO SAFETY BELT	1/6/2013	40	3	1	50			5		2		4	4		2	0.1	0.6	5.4	30	3			150.1
32841J21	CR-2643-13-2	CAVAZOS,	EFRAIN R	NO SAFETY BELT	3/30/2013	40	3	1	50			5		2		4	4		2	0.1	0.6	5.4	30	3			150.1
32775J21	CR-1861-13-2	DEHOYOS,	MARIO DE	NO SAFETY BELT	4/10/2013	40	3	1	50			5		2		4	4		2	0.1	0.6	5.4	30	3			150.1
33006J21	CR-3194-13-2	ACOSTA,	ROBERTO L	NO SAFETY BELT	6/27/2013	40	3	1	50			5		2		4	4		2	0.1	0.6	5.4	30	3			150.1
32748J21	CR-1203-12-2	AGUILAR,	RAUL	PASSENGER NOT SECUR	2/14/2012	40	3	1	50			5		2		4	4		2	0.1	0.6	5.4	30	3		50	200.1
32908J21	CR-0555-13-2	GUERRA,	HUMBERTO	PASSENGER NOT SECUR	1/14/2013	40	3	1	50			5		2		4	4		2	0.1	0.6	5.4	30	3			150.1
33092J21	CR-3369-13-2	ALANIS,	JOSE LUIS	NO SAFETY BELT	7/4/2013	40	3	1	50			5		2		4	4		2	0.1	0.6	5.4	30	3			150.1
33224J21	CR-1990-12-2	MORENO,	ALBERT	NO SAFETY BELT	5/11/2012	40	3	1	50			5		2		4	4		2	0.1	0.6	5.4	30	3		50	200.1
JCPT should not be assessed and JCTF needs to be assessed																											
33195J21	CR 3191-06-2	CASTILLO,	ALFREDO	IMPROPER DRIVERS LIC	6/15/2006	40	3	1	116			5			4		4		2		0.6	3.4					179
OCL needs to be assessed and LEOSE can't exceed $1.50																											
33305J21	CR-893-95	LOZANO,	JOEL LEE	NO DRIVER'S LICENSE	6/3/1995			5	60		15	5		3		1		3.5	2								94
LEOSE can't exceed $1.50																											
33304J21	CR-892-95	LOZANO,	JOEL LEE	SPEEDING (EXCEED PRI	6/3/1995			5	68	5	15	5		3		1		3.5	2					3			110
Please enter refund event code for case number listed below and assess .10 cents for MVF																											
33219J21	CR-2980-10-2	GONZALEZ,	EUTIMIO	NO DRIVER'S LICENSE	5/21/2010	40	3	1	116			5	50	2		4	4		2		0.6	5.4					233

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

October 28, 2013

The Honorable Bobby Contreras
Hidalgo County Justice of the Peace Pct. 2, Pl. 1
300 W. Hall Acres, Ste F
Pharr, Texas 78577

Ref: Review of *Monthly Fines and Fees Report* and Supporting Documentation
For the month of August 2013

Dear Judge Contreras:

We have conducted a limited scope review of the *Monthly Fines and Fees Report* and supporting documentation for the month of August 2013 pursuant to Local Government Code §115.002 (a), §115.002 (b), and Code of Criminal Procedure Article 103.011. The objective of the review was to determine if fines, fees, and court costs collected were properly accounted and reported.

Scope:
The scope of our review was limited to collections reported by your office on the *Monthly Fines and Fees Report* for the month of August 2013. 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 fines, fees, and court cost statutes and schedules. The following procedures were also performed:

- Reviewed receipts issued to determine if fines, fees, and court costs were allocated and reported in the proper amounts.
- Reviewed randomly selected receipts and traced method of payment to validated deposit slip to test for lapping.
- Verified receipts issued followed a sequential order.
- Verified that procedures for voided receipts were properly followed.
- Verified that the collections per the *Monthly Fines and Fees Report* agreed to total receipts issued and the deposits made with the County Treasurer.
- Reviewed *Cashier's Daily Close-Out Reports* (Close-Out Report) and County Treasurer receipts to determine whether fees collected were properly accounted and deposited with the County Treasurer on a daily basis.
- Reviewed the submittal dates of the *Monthly Fines and Fees Report* to the County Auditor's Office to determine if the reports were received within five days after the last day of each month.
- Reviewed receipts, Close-Out Reports, and the *Monthly Fines and Fees Report* to verify proper completion.

Conclusion:
Total collections for the month of August 2013 were $93,087.30. Based on the results of our review, we have concluded that fines, fees, and court costs were generally properly accounted and reported; however, the system of internal controls for the accounting and reporting of fines, fees, and court costs require improvement as noted in the following observations.

Observation No. 1:
We reviewed all receipts for the month in review to determine whether fines, fees, and court costs collected were properly allocated and reported.

The results of our review revealed that 40 receipts contained an error in the allocation of fees, fines, and court costs. The Justice of the Peace staff was made aware of the necessary revisions and corrections were made prior to submitting the final *Monthly Fines and Fees Report* to Commissioners Court for approval (see Exhibit A).

There are numerous statutes that require Justices of the Peace to charge various fines, fees, and court costs for certain services and offenses. Fines, fees, and court costs must be allocated pursuant to State statutes and/or Commissioners Court approval.

Formal monitoring procedures have not been implemented to ensure that fines, fees, and court costs are properly allocated and reported. The County may be held liable to the State for failure to properly allocate and report fines, fees, and court costs.

Recommendation:
Management should develop and implement formal monitoring procedures to ensure that fines, fees, and court costs are properly allocated and reported. At a minimum, the following procedures should be implemented:

- Staff should be provided with training regarding the proper allocation of fines, fees, and court costs.
- Staff should review the allocation of fines, fees, and court costs before the official County receipt is issued.
- Access for setting up offense codes with the proper fines, fees, and court costs in *AbleTerm* should be limited to staff with adequate knowledge of the applicable allocation.
- Staff should ensure that the proper fines, fees, and court costs allocation, offense date, and judgment date are entered when a case is setup in *AbleTerm*.

Observation No. 2:
We noted during our review that a mail log was not utilized to record payments received through the mail.

The County Auditor's Office requires that mail-in payments be listed on a daily mail log. The mail log should include the following information for each mail-in payment received: date received, the name of the payer, the amount of the remittance, the form of the remittance (e.g., cash or check), and, if applicable, the check number.

Formal monitoring procedures were not in place to ensure that a daily mail log was maintained to record payments received through the mail. This may result in the loss or misuse of County funds.

Recommendation:
Management should develop and implement formal monitoring procedures to ensure that a daily mail log is maintained to record payments received through the mail. Please refer to the mail log section of the "Cash Handling Guidelines and Procedures" prescribed by the County Auditor's Office for the minimum procedures to be implemented for processing mail-in payments.

Observation No. 3:
We noted during our review that 2 credit card transactions received on during the month of August 2013 were not promptly receipted. Consequently, the case dispositions were not recorded in *AbleTerm* in a timely manner. The credit card transactions received on August 15, 2013 ($200.00) and August 30, 2013 ($449.25) were subsequently receipted on September 9, 2013 and September 3, 2013, respectively.

The County Auditor's Office requires that all cash (i.e., cash, checks, credit card payments, etc.) received be promptly recorded and controlled using pre-numbered official County receipts. In addition, the case dispositions should be recorded in *AbleTerm* upon receipt of payment.

Formal procedures have not been developed and implemented to ensure that credit card transactions are promptly receipted and case dispositions are entered in a timely manner. This may result in the loss or misuse of County funds. In addition, failure to timely enter case dispositions may result in the arrest of the defendant, in error.

Recommendation:
Management should develop and implement formal monitoring procedures to ensure that credit card transactions are promptly receipted and cases dispositions are entered in a timely manner.

Observation No. 4:
We noted during our review that jail time credit for defendants that served jail time to satisfy the payment of fines, fees, and court costs was entered in *Ableterm's* docket book. However, the Sheriff's "Discharge" receipt number which provides the amount of jail time credit earned was not referenced in *Ableterm.*

Pursuant to Code of Criminal Procedure Article 45.017, docket books maintained by a justice of the peace court must contain the following information: (1) the style and file number of each criminal action; (2) the nature of the offense charged; (3) the plea offered by the defendant and the date the plea was entered; (4) the date the warrant, if any, was issued and the return made thereon; (5) the date the examination or trial was held, and if a trial was held, whether it was by a jury or by the justice; (6) the verdict of the jury, if any, and the date of the verdict; (7) the judgment and sentence of the court, and the date each was given; (8) the motion for new trial, if any, and the decision thereon; and (9) whether an appeal was taken and the date of that action. Furthermore, pursuant to the Justice of the Peace Manual prepared by the Texas Comptroller of Accounts, the following information should be recorded on the docket book: (1) the name of the defendant's attorney; and (2) the amount of any payments received or refunds made and what they were for. The County Auditor's Office requires that receipt numbers for any payments received, including jail time credit, be referenced on *Ableterm's* docket book.

Formal procedures have not been developed and implemented to ensure that the Sheriff's "Discharge" receipt numbers for jail time credit earned are referenced in *Ableterm's* docket book. This may result in the improper accounting of case dispositions.

Recommendation:
Management should develop and implement formal monitoring procedures that the Sheriff's "Discharge" receipt numbers for jail time credit earned are referenced in *Ableterm's* docket book.

Please provide written management response to the observations noted above by November 22, 2013.

If you should have any questions or would like to schedule a meeting to discuss the above noted observations, please do not hesitate to contact Marissa Castillo, Internal Auditor I, at 318-2511 ext. 4650, Yvonne Torres, Revenue Audit Supervisor, at 318-2511 ext. 4642, Arcy B. Duran, CPA, Director of Audit, at ext. 4645 or me at ext. 4604.

Respectfully,

Ray Eufracio, CPA
County Auditor

Enclosures: Copies of *Monthly Fines and Fees Report* and Monthly Adjustments

cc: Valde Guerra, Commissioners Court Executive Officer

HIDALGO COUNTY AUDITOR'S OFFICE
RECEIVED SEP 10 2013

JUSTICE OF THE PEACE
MONTHLY FINES AND FEES COLLECTED
FOR THE MONTH OF: August-13
PBC

Judge: BOBBY CONTRERAS
Precinct No. 2 Place No. 1

City: PHARR, TX
Hidalgo County, Texas

Part I: RECAP OF AMOUNT PAYABLE TO THE COUNTY TREASURER

TOTAL CASH COLLECTED (Receipts #'s) 33315J21 THRU 33959J21
Sheriff's "D" Report (Control #'s) 2564445 THRU 2565060
(Receipt #s) THRU

93087.30
$ ~~91,120.20~~

LESS: COST ON DEPOSIT 334.00 X7

ADD: COST ON DEPOSIT LIQUIDATED 334.00 X7

AMOUNT OWED TO COUNTY (Should Match Amt in Part III) 93087.30
$ ~~91,120.20~~ X3, X1

Less: Total amount of remittances to County Treasurer (From Part II) 93254.30
167.00

Total funds due to County Treasurer (Overtransfer Made to Co Treas.)
$ ~~91,120.20~~ X4

Part II: REMITTANCES MADE TO THE COUNTY TREASURER

DESCRIPTION	AMOUNT	RECEIPT NO.
Total Collections for the Month (See Schedule of Receipts & Deposits)	$ 90917.20 ~~90,714.20~~ B1-a	
Add: Previous Month's Bond Overtransfer July '13	167.00	
Add: HCSO Monthly "D" Collections Report	$2170.10 X9	
Total Remittances Made to County Treasurer	$ 93254.30 ~~90,714.20~~	

PREPARED BY: OFELIA ORTIZ FLORES DATE: 9/9/2013

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

HIDALGO COUNTY AUDITOR'S OFFICE
APPROVED BY:
DATE: 9/10/13

Bobby Contreras 9-9-13
JUSTICE OF THE PEACE DATE

THIS REPORT IS DUE IN THE OFFICE OF THE COUNTY AUDITOR BEFORE THE FIFTH (5TH) WORKING DAY OF THE FOLLOWING MONTH (LGC § 114.001).
COUNTY AUDITOR'S FORM: RE-JP-004 REVISED: 3/12

JUSTICE OF THE PEACE
MONTHLY FINES AND FEES COLLECTED
FOR THE MONTH OF: August-13

Judge: BOBBY CONTRERAS
Precinct No. 2 Place No. 1

PBC

City: PHARR, TEXAS
Hidalgo County, Texas

RECEIVED
SEP 10 2013
HIDALGO COUNTY AUDITOR'S OFFICE

PAGE 2 OF 2

Part III: SUMMARY OF COLLECTIONS PAYABLE TO THE COUNTY TREASURER

Name of Fine, Fee, Court Cost	# Issued Filed	Statute Reference	Detail of Amt Collected	GL Acct No	Amt Collected	
FINES:						
County Fines (Local Fine)		LGC 113.004 PC 12.23		1200-351-10-063-000-0-000	43525.60	42,800.30
Texas Parks & Wildlife 85% Fine (State Fine)		TPWC 12.107		1100-207-20-000-012-0-000	127.50	
No Safety Belt 50% Fine (State Fine)		TRC 545.412, 545.413		1100-207-20-000-028-0-000	250.00	295.00
Gross Weight 50% Fine (State Fine)		TRC Sec 621.506(g)		1100-207-20-000-013-0-000		
School District 50% Fines		Educ. Code § 25.093 (d) 1 (A)		1100-207-30-000-006-0-000		
LOCAL COURT COSTS AND FEES:						
Courthouse Security Adm Fee($3)		C C P. Art 102.017 (b)		1241-341-10-060-001-0-000	1176.96	1,343.00
Courthouse Security Fund JP ($1)		C C P Art. 102.017		1241-341-10-063-000-0-000	338.30	384.00
Justice Court Technology Fund ($4)		C C P Art. 102.0173		1242-341-10-060-000-0-000	1549.20	1,504.00
Time Payment - @40% OF $25.00 ($10.00)		LCG 133.103 (d)		1100-341-10-060-001-0-000		
Time Payment - @ 10% of $25.00 ($2.50)		LCG 133.103 (c)		1100-341-10-060-002-0-000		
Administrative Local Transaction Fee ($2)		C C P Art. 102.072		1100-341-10-060-003-0-000	781.03	384.00
Motor Vehicle Adm Fee ($10-$20) (Discontinued for use Exp. Dt. Typ Issue Cert. Exp Mr Reg.)		TRC Sec 548.605, 521.026 502.407		1100-341-10-060-004-0-000		80.00
Special Fees			179.90	1100-341-10-063-000-0-000	249.90	262.00
Deferred Disposition		C C P. Art. 45.051	$ 130.00			
Administrative Fee - "Drivers Safety Course" ($10)		C C P Art 45.0511(f)	$ 120.00			
Support of Judiciary Fund ($ 60)		LGC 133.105		1100-341-10-060-009-0-000	226.98	220.20
Traffic Fee ($3)		T R C. 542.403		1100-341-10-063-000-0-000	955.07	460.00
Child Safety ($20-$25)		C C P. Art. 102.014		1100-341-10-060-011-0-000		20.00
Failure to Appear ($4)		TC 706.006/TC 706.007(d)(2)		1100-341-10-060-012-0-000		
STATE COURT COSTS AND FEES:						
Criminal Justice Planning Fund C C P ($5)		C C P. Art. 102.051		1100-207-20-000-003-0-000		
State General Revenue Fund ($2.50)		C C P. Art. 102.015		1100-207-20-000-010-0-000		
Law Enforcement Education Fund (_____$1, _____$1.50, _____$3.50)		Govt Code Sec. 415.002		1100-207-20-000-011-0-000		
Operators and Chauffeurs License Fund ($75)		T R C 601.192		1100-207-20-000-031-0-000		
Time Payment - @50% OF $25.00 ($12.50)		LCG 133.103 (b)		1100-207-20-000-005-0-000		
Juvenile Crime and Delinquency Fund		C C P. Art 102.0151(a)		1100-207-20-000-007-0-000	3.25	
Comprehensive Rehabilitation Fund ($5)		C C P. Art. 102.082		1100-207-20-000-008-0-000		
Fugitive Apprehension Fund ($5)		C C P Art. 102.019 (a) 2		1100-207-20-000-009-0-000	45.00	
Consolidated Court Costs Fund ($40)		CCP Art 102.081 (a) 3/LCG 133.102		1100-207-20-000-015-0-000	1548.16	16,033.00
Compensation Victims Of Crime Fund (____$3, ____$5, ____$15, ____$35)		C C P Art 56.55 (2) & (3)		1100-207-20-000-017-0-000	135.00	
Judicial & Court Personnel Training Fund (____$1, ____$2)		Govt Code Sec. 56.003 (b)		1100-207-20-000-027-0-000	15.00	
Correctional Managment Institute of Texas Fund ($.50)	313	CCP Art 102.075		1100-207-20-000-029-0-000	2.00	
Indigent Legal Services Fee- JP ($6)	349	Govt. Code Sec. 101.041 (2)(B)		1100-207-20-000-004-0-000	1,278.00	
State Traffice Fee-Subtitle C ($30)		TRC Sec 542.403(		1100-207-20-000-035-0-000	4490.61	4,440.00
Jury Service Fee ($4)		C C P Art. 102.0045		1100-207-20-000-053-0-000	1513.25	1,488.00
Support of Judiciary Fund ($5.40)		LGC 133.105		1100-207-20-000-054-0-000	2022.89	1,985.80
Birth Certificate Fee ($1.80)	-	HSC 191.022(f)		1100-207-20-000-039-0-000		
Defensive Driving Record Fee ($12)		C C P Art. 45.0511 (c-1)		1100-207-20-000-057-0-000		
Indigent Defense Representation Fund ($2)		LGC 133.107/ GC 102.023		1100-207-20-000-058-0-000	736.62	728.00
Moving Violation Fee ($0.10)		C C P Art. 102.022/GC		1100-207-20-000-061-0-000	12.60	12.30
Safety Seat Violation Fee ($0.15) (Law or before September 28, 2011)		TC 545.412 (b-1)		1100-207-20-000-062-0-000		
Failure to Appear ($20)		TC 706.006/TC 706.007(d)(2)		1100-207-20-000-066-0-000		
ARREST /WARRANT FEES: STATE		C C P Art. 102.011				
DPS (_____$1, _____$5, _____$35, _____$50)				1100-207-20-000-019-0-000	1643.44	1810.00
TABC (_____$3, _____$5, _____$35, _____$50)				1100-207-20-000-020-0-000		15.00
PKWL (_____$1, _____$5, _____$35, _____$50)				1100-207-20-000-021-0-000		5.00
Texas Comptrollers Criminal Investigators				1100-207-20-000-060-0-000		
ARREST /WARRANT/SERVICE FEES: COUNTY		LGC 118.131				
Sheriff Fees:				1100-342-10-060-001-0-000	753.15	730.00
Constable Fees:						
Precinct #1				1100-342-10-291-000-0-000		
Precinct #2				1100-342-10-292-000-0-000	9349.33	8,965.00
Precinct #3				1100-342-10-293-000-0-000		
Precinct #4				1100-342-10-294-000-0-000		1,230.00
Precinct #5				1100-342-10-295-000-0-000		
District Attorney Fees				1100-341-10-060-007-0-000		
Tax Assessor Fraud Investigators				1100-342-10-060-007-0-000		
School District Arrest Fee				1100-342-10-060-003-0-000		
Fire Marshal Fee				1100-342-20-060-001-0-000		
Code Enforcement Precinct #2				1100-342-10-060-004-0-000		
Due to Others						
Warrant Fees Out of County Service Fees (Other Law Enforcement Agencies)		C C P Art. 102.011 (a) 2 (A)		1100-207-30-000-003-0-000		
Refund - Overpayments				1100-202-00-000-009-0-000	26.40	0.40
Due to Others				1100-202-00-000-009-0-000		
Restitution				1100-202-00-000-009-0-000		
Failure to Appear - OmniBase ($6)		TC 706.006/TC 706.007(d)(2)		1100-202-00-000-019-0-000		
Justice Fees (Local Fees)				1100-341-10-060-001-0-000	5,485.75	
Small Claims Court Filing Fee ($25)		LGC 118.121/118.122	$ 50.00			
Justice Court Filing Fee ($25)		LGC 118.121/118.122	5,275.00			
Forcible Entry and Detainer Court Filing Fee ($25)		LGC 118.121/118.122	-			
Transcript Fees ($10) (Appeal)		LGC 118.121/118.123 (b)	20.00			
Abstract Fees ($5)		LGC 118.121/118.123 (c)	65.00			
Writ Filing Fee ($5)		LGC 118.121/118.123 (d)	75.00			
Issuing other Document ($1 1st pg, .25 for each addt'l pg)		LGC 118.121/118.123 (e)	10.75			
Certified Copies of Court Papers ($2 1st pg, .25 for each addt'l pg)		LGC 118.121	-			
Probable Cause Tow Hearing Fee ($20)		LCG 101.161(a)4	-			
Birth Certificates ($22 each)		HSC 191.0045 (3)(d)		1100-341-10-060-001-0-000		
Death Certificates ($20 each, each addt'l $3)		HSC 191.0045 (3)(d)		1100-341-10-060-001-0-000		
Preservation of Vital Statistics Fee ($1 each)		HSC Sec 191.0049 (b)		1100-341-10-060-008-0-000		
Jury Fees (Civil $5, Criminal $3)		Rules of Civil Proc., Rule 544/ CCP 102.004		1100-341-10-060-006-0-000	5.00	

HIDALGO COUNTY AUDITOR'S OFFICE
APPROVED BY:
DATE: 10/25/13

TOTAL AMOUNT DUE TO THE COUNTY TREASURER: 93587.30 91,120.20

THIS REPORT IS DUE IN THE OFFICE OF THE COUNTY AUDITOR BEFORE THE FIFTH (5TH) WORKING DAY OF THE FOLLOWING MONTH (LGC § 114.001)

COUNTY AUDITOR'S FORM RE-JP-004 REVISED 3-12

JUSTICE OF THE PEACE BOBBY CONTRERAS
SCHEDULE OF ADJUSTMENTS
FOR THE PERIOD OF AUGUST 1, 2013 THROUGH AUGUST 31, 2013

SCF should be assessed. NOT CFF.

Receipt #	Docket #	Offen. Desc.	Offen. Date	C2WRTEX	C4WRTEX	CCC	CFF	CHS	CHSJP	CMIT	CO	CRF	CVCA	DD	DPS	DSC	FA	IDF	IND	ICD	JCPT	JCTF	JSF	LTF	MVF	SIFC	SJFS	SO	STF	SUBCONS2	TFC	CONST2	WRITEX	WRITPOSS	Total
[redacted]	C-1114-13-21	Small Claims	8/5/2013				25												6																31

Judgement date should be entered to verify if TP should be assessed.

[redacted]	CR-1541-99-1	NO DRIVER'S LICENSE	3/23/1999			17		3			68		15		5		5			0.25	1			2							50			166.25
[redacted]	CR-1540-99-1	NO SAFETY BELT	3/23/1999			17		3			33		15		5		5			0.25	1			2						3	50			134.25
[redacted]	CR 5912-09-2	SPEEDING (EXCEED PR	8/8/2009								102													2							50			154

CRF should NOT be assessed.

[redacted]	CR-1202-02	NO SAFETY BELT	7/3/2002			17		3		0.5	50	25	15		5		5			0.5	2	4		2						3	50			182

These offenses are on the list of DPS moving violations; therefore, should have MVF.

Receipt #	Docket #	Offen. Desc.	Offen. Date	C2WRTEX	C4WRTEX	CCC	CFF	CHS	CHSJP	CMIT	CO	CRF	CVCA	DD	DPS	DSC	FA	IDF	IND	ICD	JCPT	JCTF	JSF	LTF	MVF	SIFC	SJFS	SO	STF	SUBCONS2	TFC	CONST2	WRITEX	WRITPOSS	Total
[redacted]	CR-0687-10-2	NO DRIVER'S LICENSE	2/2/2010			40		3	1		116				5			2				4	4	2		0.6	5.4								183
[redacted]	CR-0540-11-2	NO DRIVER'S LICENSE	11/29/2010			40		3	1		116				5			2				4	4	2		0.6	5.4					50			233
[redacted]	CR-1719-11-2	DRIVING WHILE LICEN	2/26/2011			40		3	1		116				5			2				4	4	2		0.6	5.4								183
[redacted]	CR-4440-11-2	NO DRIVER'S LICENSE	7/2/2011			40		3	1		116				5			2				4	4	2		0.6	5.4					50			233
[redacted]	CR-4548-11-2	NO DRIVER'S LICENSE	7/10/2011			40		3	1		116				5			2				4	4	2		0.6	5.4					50			233
[redacted]	CR 5607-11-2	NO DRIVER'S LICENSE	9/27/2011			40		3	1		116				5			2				4	4	2		0.6	5.4					50			233
[redacted]	CR-0354-12-2	NO DRIVER'S LICENSE	1/9/2012			40		3	1		116				5			2				4	4	2		0.6	5.4					50			233
[redacted]	CR-2638-12-2	DRIVING WHILE LICEN	6/21/2012			40		3	1		116				5			2				4	4	2		0.6	5.4					50			233
[redacted]	CR-4386-12-2	NO DRIVER'S LICENSE	10/21/2012			40		3	1		116				5			2				4	4	2		0.6	5.4								183
[redacted]	CR-0804-13-2	EXPIRED DRIVER'S LIC	2/6/2013			40		3	1		66				5			2				4	4	2		0.6	5.4								133
[redacted]	CR-1516-13-2	NO DRIVER'S LICENSE	3/15/2013			40		3	1		66							2				4	4	2		0.6	5.4	5							133
[redacted]	CR-2721-13-2	NO MOTORCYCLE OPI	5/4/2013			40		3	1		66				5			2				4	4	2		0.6	5.4								133
[redacted]	CR-3399-13-2	NO DRIVER'S LICENSE	6/17/2013			40		3	1		66				5			2				4	4	2		0.6	5.4								133
[redacted]	CR-3058-13-2	DRIVING WHILE LICEN	6/19/2013			40		3	1		66				5			2				4	4	2		0.6	5.4								133
[redacted]	CR-3446-13-2	NO DRIVER'S LICENSE	7/3/2013			40		3	1		66							2				4	4	2		0.6	5.4	5							133
[redacted]	CR-3333-13-2	NO DRIVER'S LICENSE	7/4/2013			40		3	1		66				5			2				4	4	2		0.6	5.4								133
[redacted]	CR-3426-13-2	NO DRIVER'S LICENSE	7/4/2013			40		3	1		66				5			2				4	4	2		0.6	5.4								133
[redacted]	CR-3829-13-2	DEFECTIVE EQUIPMEN	7/23/2013			40		3	1		53				5			2				4	4	2		0.6	5.4		30		3				153
[redacted]	CR-4076-13-2	DRIVING UNDER THE I	8/3/2013			40		3	1					100	5			2				4	4	2		0.6	5.4								167

These offenses are NOT on the list of DPS moving violations; therefore, should NOT have MVF.

Receipt #	Docket #	Offen. Desc.	Offen. Date	C2WRTEX	C4WRTEX	CCC	CFF	CHS	CHSJP	CMIT	CO	CRF	CVCA	DD	DPS	DSC	FA	IDF	IND	ICD	JCPT	JCTF	JSF	LTF	MVF	SIFC	SJFS	SO	STF	SUBCONS2	TFC	CONST2	WRITEX	WRITPOSS	Total
[redacted]	CR-4527-11-2	NO SAFETY BELT	3/30/2011			40		3	1		50				5			2				4	4	2	0.1	0.6	5.4		30		3	50			200.1
[redacted]	CR-2849-11-2	NO SAFETY BELT	4/22/2011			40		3	1		50				5			2				4	4	2	0.1	0.6	5.4		30		3	50			200.1
[redacted]	CR-3556-11-2	NO SAFETY BELT	5/26/2011			40		3	1		50				5			2				4	4	2	0.1	0.6	5.4		30		3				150.1
[redacted]	CR-4439-11-2	NO SAFETY BELT	7/2/2011			40		3	1		50				5			2				4	4	2	0.1	0.6	5.4		30		3	50			200.1
[redacted]	CR-5263-11-2	PASSENGER NOT SECU	9/14/2011			40		3	1		50				5			2				4	4	2	0.1	0.6	5.4		30		3	50			200.1
[redacted]	CR-6056-11-2	NO SAFETY BELT	10/26/2011			40		3	1		50				5			2				4	4	2	0.1	0.6	5.4		30		3	50			200.1
[redacted]	CR-1436-12-2	NO SAFETY BELT	4/4/2012			40		3	1		50				5			2				4	4	2	0.1	0.6	5.4		30		3	50			200.1
[redacted]	CR-0950-13-2	NO SAFETY BELT	2/3/2013			40		3	1		50				5			2				4	4	2	0.1	0.6	5.4		30		3				150.1
[redacted]	CR-1697-13-2	NO SAFETY BELT	3/26/2013			40		3	1		50				5			2				4	4	2	0.1	0.6	5.4		30		3				150.1
[redacted]	CR-3383-13-2	NO SAFETY BELT	6/19/2013			40		3	1		50				5			2				4	4	2	0.1	0.6	5.4		30		3				150.1
[redacted]	CR-3553-13-2	NO SAFETY BELT	7/6/2013			40		3	1		50				5			2				4	4	2	0.1	0.6	5.4		30		3				150.1
[redacted]	CR-3549-13-2	PASSENGER NOT SECU	7/15/2013			40		3	1					10	5			2				4	4	2	0.1	0.6	5.4		30		3				110.1
[redacted]	CR-3683-13-2	NO SAFETY BELT	7/23/2013			40		3	1		50				5			2				4	4	2	0.1	0.6	5.4		30		3				150
[redacted]	CR-3775-13-2	NO SAFETY BELT	7/23/2013			40		3	1						5	10		2				4	4	2	0.1	0.6	5.4		30		3				110.1
[redacted]	CR-3785-13-2	NO SAFETY BELT	7/23/2013			40		3	1		50				5			2				4	4	2	0.1	0.6	5.4		30		3				150.1
[redacted]	CR-3682-13-2	NO SAFETY BELT	7/25/2013			40		3	1		50				5			2				4	4	2	0.1	0.6	5.4		30		3				150
[redacted]	CR-3767-13-2	NO SAFETY BELT	7/25/2013			40		3	1		50				5			2				4	4	2	0.1	0.6	5.4		30		3				150
[redacted]	CR-3808-13-2	NO SAFETY BELT	7/25/2013			40		3	1		50				5			2				4	4	2	0.1	0.6	5.4		30		3				150
[redacted]	CR-3904-13-2	NO SAFETY BELT	8/2/2013			40		3	1		50				5			2				4	4	2	0.1	0.6	5.4		30		3				150.1

Subpoena fee should be $70. Is an affidavit of service being assessed?

[redacted]	C-0842-13-21	Forcible Entry Detai	6/6/2013																											100					100

Exhibit A

JUSTICE OF THE PEACE BOBBY CONTRERAS
SCHEDULE OF ADJUSTMENTS
FOR THE PERIOD OF AUGUST 1, 2013 THROUGH AUGUST 31, 2013

Reason explaining VOID needs to be entered into events.

Receipt #	Docket #	Offen. Desc.	Offen. Date	C2WRITEX	C4WRITEX	CCC	CFF	CHS	CHSJP	CMIT	CO	CRF	CVCA	DD	DPS	DSC	FA	IDF	IND	JCD	JCPT	JCTF	JSF	LTF	MVF	SJFC	SJFS	SO	STF	SUBCONS2	TFC	CONST2	WRITEX	WRITPOSS	Total
0833806J21*V	CR-3348-13-2	NO DRIVER'S LICENSE	7/2/2013			-40		-3	-1		-66				-5			-2				-4	-4	-2	-0.1	-0.6	-5.4								-133
0833729J21*V	CR-3729-13-2	NO SAFETY BELT	7/25/2013			-40		-3	-1		-50				-5			-2				-4	-4	-2		-0.6	-5.4		-30		-3				-150

It appears that 110 out of 126 Overweight Violation cases collected on in August were assessed the incorrect fines. Please refer to Transportation Code, 621.506 for the fine amounts that should be assessed. In addition, keep in mind that a repeat violation involving a single axle, tandem axle, or gross weight that occurs within the same year carries a double fine. Please inform personnel at the point of entry of the fine amounts that are to be assessed.

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

October 29, 2013

The Honorable Bobby Contreras
Hidalgo County Justice of the Peace Pct. 2, Pl. 1
300 W. Hall Acres, Ste F
Pharr, Texas 78577

Ref: Review of *Monthly Fines and Fees Report* and Supporting Documentation
For the month of September 2013

Dear Judge Contreras:

We have conducted a limited scope review of the *Monthly Fines and Fees Report* and supporting documentation for the month of September 2013 pursuant to Local Government Code §115.002 (a), §115.002 (b), and Code of Criminal Procedure Article 103.011. The objective of the review was to determine if fines, fees, and court costs collected were properly accounted and reported.

Scope:
The scope of our review was limited to collections reported by your office on the *Monthly Fines and Fees Report* for the month of September 2013. 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 fines, fees, and court cost statutes and schedules. The following procedures were also performed:

- Reviewed receipts issued to determine if fines, fees, and court costs were allocated and reported in the proper amounts.
- Reviewed randomly selected receipts and traced method of payment to validated deposit slip to test for lapping.
- Verified receipts issued followed a sequential order.
- Verified that procedures for voided receipts were properly followed.
- Verified that the collections per the *Monthly Fines and Fees Report* agreed to total receipts issued and the deposits made with the County Treasurer.
- Reviewed *Cashier's Daily Close-Out Reports* (Close-Out Report) and County Treasurer receipts to determine whether fees collected were properly accounted and deposited with the County Treasurer on a daily basis.
- Reviewed the submittal dates of the *Monthly Fines and Fees Report* to the County Auditor's Office to determine if the reports were received within five days after the last day of each month.
- Reviewed receipts, Close-Out Reports, and the *Monthly Fines and Fees Report* to verify proper completion.

Conclusion:
Total collections for the month of September 2013 were $66,491.40. Based on the results of our review, we have concluded that fines, fees, and court costs were generally properly accounted and reported; however, the system of internal controls for the accounting and reporting of fines, fees, and court costs require improvement as noted in the following observations.

Observation No. 1:
We reviewed all receipts for the month in review to determine whether fines, fees, and court costs collected were properly allocated and reported.

The results of our review revealed that 63 receipts contained an error in the allocation of fees, fines, and court costs. The Justice of the Peace staff was made aware of the necessary revisions and corrections were made prior to submitting the final *Monthly Fines and Fees Report* to Commissioners Court for approval (see Exhibit A).

There are numerous statutes that require Justices of the Peace to charge various fines, fees, and court costs for certain services and offenses. Fines, fees, and court costs must be allocated pursuant to State statutes and/or Commissioners Court approval.

Formal monitoring procedures have not been implemented to ensure that fines, fees, and court costs are properly allocated and reported. The County may be held liable to the State for failure to properly allocate and report fines, fees, and court costs.

Recommendation:
Management should develop and implement formal monitoring procedures to ensure that fines, fees, and court costs are properly allocated and reported. At a minimum, the following procedures should be implemented:

- Staff should be provided with training regarding the proper allocation of fines, fees, and court costs.
- Staff should review the allocation of fines, fees, and court costs before the official County receipt is issued.
- Access for setting up offense codes with the proper fines, fees, and court costs in *AbleTerm* should be limited to staff with adequate knowledge of the applicable allocation.
- Staff should ensure that the proper fines, fees, and court costs allocation, offense date, and judgment date are entered when a case is setup in *AbleTerm*.

Observation No. 2:
We noted during our review that a mail log was not utilized to record payments received through the mail.

The County Auditor's Office requires that mail-in payments be listed on a daily mail log. The mail log should include the following information for each mail-in payment received: date received, the name of the payer, the amount of the remittance, the form of the remittance (e.g., cash or check), and, if applicable, the check number.

Formal monitoring procedures were not in place to ensure that a daily mail log was maintained to record payments received through the mail. This may result in the loss or misuse of County funds.

Recommendation:
Management should develop and implement formal monitoring procedures to ensure that a daily mail log is maintained to record payments received through the mail. Please refer to the mail log section of the "Cash Handling Guidelines and Procedures" prescribed by the County Auditor's Office for the minimum procedures to be implemented for processing mail-in payments.

Observation No. 3:
We noted during our review that 6 of 22 credit card transactions received on September 4, 2013 (2), September 11, 2013 (2), and September 12, 2012 (2)) were not promptly receipted. Consequently, the case dispositions were not recorded in *AbleTerm* in a timely manner. The credit card transactions were subsequently receipted on October 3, 2013.

The County Auditor's Office requires that all cash (i.e., cash, checks, credit card payments, etc.) received be promptly recorded and controlled using pre-numbered official County receipts. In addition, the case dispositions should be recorded in *AbleTerm* upon receipt of payment.

Formal procedures have not been developed and implemented to ensure that credit card transactions are promptly receipted and case dispositions are entered in a timely manner. This may result in the loss or misuse of County funds. In addition, failure to timely enter case dispositions may result in the arrest of the defendant, in error.

Recommendation:
Management should develop and implement formal monitoring procedures to ensure that credit card transactions are promptly receipted and cases dispositions are entered in a timely manner.

Observation No. 4:
We noted during our review that jail time credit for defendants that served jail time to satisfy the payment of fines, fees, and court costs was entered in *Ableterm's* docket book. However, the Sheriff's "Discharge" receipt number which provides the amount of jail time credit earned was not referenced in *Ableterm*.

Pursuant to Code of Criminal Procedure Article 45.017, docket books maintained by a justice of the peace court must contain the following information: (1) the style and file number of each criminal action; (2) the nature of the offense charged; (3) the plea offered by the defendant and the date the plea was entered; (4) the date the warrant, if any, was issued and the return made thereon; (5) the date the examination or trial was held, and if a trial was held, whether it was by a jury or by the justice; (6) the verdict of the jury, if any, and the date of the verdict; (7) the judgment and sentence of the court, and the date each was given; (8) the motion for new trial, if any, and the decision thereon; and (9) whether an appeal was taken and the date of that action. Furthermore, pursuant to the Justice of the Peace Manual prepared by the Texas Comptroller of Accounts, the following information should be recorded on the docket book: (1) the name of the defendant's attorney; and (2) the amount of any payments received or refunds made and what they were for. The County Auditor's Office requires that receipt numbers for any payments received, including jail time credit, be referenced on *Ableterm's* docket book.

Formal procedures have not been developed and implemented to ensure that the Sheriff's "Discharge" receipt numbers for jail time credit earned are referenced in *Ableterm's* docket book. This may result in the improper accounting of case dispositions.

Recommendation:
Management should develop and implement formal monitoring procedures that the Sheriff's "Discharge" receipt numbers for jail time credit earned are referenced in *Ableterm's* docket book.

Please provide written management response to the observations noted above by November 22, 2013.

If you should have any questions or would like to schedule a meeting to discuss the above noted observations, please do not hesitate to contact Marissa Castillo, Internal Auditor I, at 318-2511 ext. 4650, Yvonne Torres, Revenue Audit Supervisor, at 318-2511 ext. 4642, Arcy B. Duran, CPA, Director of Audit, at ext. 4645 or me at ext. 4604.

Respectfully,

Ray Eufracio, CPA
County Auditor

Enclosures: Copies of *Monthly Fines and Fees Report* and Monthly Adjustments

cc: Valde Guerra, Commissioners Court Executive Officer

JUSTICE OF THE PEACE
MONTHLY FINES AND FEES COLLECTED
FOR THE MONTH OF: September-13

P13C

Judge: BOBBY CONTRERAS
Precinct No. 2 Place No. 1

City: PHARR, TX
Hidalgo County, Texas

Part I: RECAP OF AMOUNT PAYABLE TO THE COUNTY TREASURER

TOTAL CASH COLLECTED	(Receipts #'s)	33961J21	THRU	34388J21	$ 66,525.30 (66491.40)
	(Control #'s)	2565061	THRU	2565462	
Sheriff's "D" Report	(Receipt #s)		THRU		

LESS: COST ON DEPOSIT — 300.10 X7

ADD: COST ON DEPOSIT LIQUIDATED — 334.00 X7

AMOUNT OWED TO COUNTY (Should Match Amt in Part III) — $ 66,525.30 X13

Less: Total amount of remittances to County Treasurer (From Part II) — 66,062.95 (66,458.40)

Total funds due to County Treasurer (Overtransfer Made to Co Treas.) — $ 133.10 ~~462.35~~ X4

Part II: REMITTANCES MADE TO THE COUNTY TREASURER

DESCRIPTION	AMOUNT	RECEIPT NO.
Total Collections for the Month (See Schedule of Receipts & Deposits)	$ 66,062.95 B1	
Add: Previous Month's Bond Overtransfer July 2013	167.00	
Add: HCSO Monthly "D" Collections Report	428.45 X9	
Total Remittances Made to County Treasurer	$ (66,458.40) 66,062.95	

PREPARED BY: OFELIA ORTIZ FLORES — DATE: 10/14/2013

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

LGL 10/15/2013
RECEIVED

Bobby Contreras — 10/14/2013
JUSTICE OF THE PEACE — DATE

THIS REPORT IS DUE IN THE OFFICE OF THE COUNTY AUDITOR BEFORE THE FIFTH (5TH) WORKING DAY OF THE FOLLOWING MONTH (LGC § 114.001).

COUNTY AUDITOR'S FORM RE-JP-004 — HIDALGO COUNTY AUDITOR'S OFFICE — REVISED 3/12
APPROVED BY: LA
DATE: 10/28/13

HIDALGO COUNTY AUDITOR'S OFFICE

OCT 15 2013

PAGE 1 OF 2

JUSTICE OF THE PEACE
MONTHLY FINES AND FEES COLLECTED
FOR THE MONTH OF: September-13

Judge: BOBBY CONTRERAS
Precinct No. 2 Place No. 1

City: PHARR, TEXAS
Hidalgo County, Texas

Part III SUMMARY OF COLLECTIONS PAYABLE TO THE COUNTY TREASURER

Name of Fine, Fee, Court Cost	# Issued, Filed	Statute Reference	Detail of Amt Collected	GL Acct No	Amt. Collected	
FINES:						
County Fines (Local Fine)		LGC 133 004, PC 12.23		1200-351-10-063-000-0-000	$ 701.04 ~~813.60~~	X1
Texas Parks & Wildlife 85% Fine (State Fine)		TPWC 12 307		1100-207-20-000-012-0-000	350 00	
No Safety Belt 50% Fine (State Fine)		TRC 545 412, 545 413		1100-207-20-000-028-0-000	100 00	
Gross Weight 50% Fine (State Fine)		TRC Sec 621 506(g)		1100-207-20-000-013-0-000	-	
School District 50% Fines		Educ Code § 25 093 (d) § (A)		1100-207-30-000-006-0-000	-	
LOCAL COURT COSTS AND FEES:						
Courthouse Security Adm Fee($3)		C C P Art. 102 017 (b)		1241-341-10-060-001-0-000	792 02	X1
Courthouse Security Fund JP ($1)		C C P Art. 102 017		1245-341-10-063-000-0-000	255 00	X1
Justice Court Technology Fund ($4)		C C P Art. 102 0173		1242-341-10-060-000-0-000	1,048 00	X1
Time Payment - @40% OF $25 00 ($10 00)		LC G 133 103 (a)		1100-341-10-060-001-0-000	-	
Time Payment - @ 10% of $25 00 ($2 50)		LC G 133 103 (c)		1100-341-10-060-002-0-000	-	
Administrative Local Transaction Fee ($2)		C C P. Art. 102 072		1100-341-10-060-003-0-000	530 00	
Motor Vehicle Adm Fee ($10-$20)		TRC Sec 548 605, 521 026, 502 407		1100-341-10-060-004-0-000	20 00	
Special Fees				1100-341-10-063-000-0-000	-	
Deferred Disposition		C C P Art 45 051	$ -			
Administrative Fee - "Drivers Safety Course" ($10)		C C P Art. 45 051(d)	$ -			
Support of Judiciary Fund ($ 60)		LGC 133 105		1100-341-10-060-005-0-000	153 00	
Traffic Fee ($3)		T R C 542 403		1100-341-10-063-000-0-000	288 00	
Child Safety ($20-$25)		C C P Art 102 014		1100-341-10-060-011-0-000	-	
Failure to Appear ($4)		TC 706 006/TC 706 007(d)(2)		1100-341-10-060-012-0-000		
STATE COURT COSTS AND FEES:						
Criminal Justice Planning Fund C C P ($5)		C C P Art. 102 031		1100-207-20-000-003-0-000	5 00	
State General Revenue Fund ($2 50)		C C P. Art. 102 035		1100-207-20-000-010-0-000	2 50	
Law Enforcement Education Fund (____$1, ____$1 50, ____$3 50)		Govt Code Sec. 415 002		1100-207-20-000-011-0-000	1 50	
Operators and Chauffeurs License Fund ($75)		T R C 601 192		1100-207-20-000-031-0-000	-	
Time Payment - @50% OF $25 00 ($12 50)		LC G 133 103 (b)		1100-207-20-000-005-0-000	-	
Juvenile Crime and Delinquency Fund (____$ 25, ____$ 50)		C C P Art. 102 075(m)		1100-207-20-000-007-0-000	1.00 ~~1 50~~	X2a
Comprehensive Rehabilitation Fund ($5)		C C P. Art. 102 082		1100-207-20-000-008-0-000	-	
Fugitive Apprehension Fund ($5)		C C P Art. 102 019 (a) 2		1100-207-20-000-009-0-000	15 00	
Consolidated Court Costs Fund ($40)		C C P Art. 102 081 (a) 3 (A)(i) (ii) (iii)		1100-207-20-000-015-0-000	10,491 06	
Compensation Victims Of Crime Fund (____$3, ____$5, ____$15, ____$35)		C C P Art. 56 55 (2) & (3)		1100-207-20-000-017-0-000	60 00	
Judicial & Court Personnel Training Fund (____$1, ____$2)		Govt Code Sec. 56 001 (b)		1100-207-20-000-027-0-000	7 00	
Correctional Managment Institute of Texas Fund ($ 50)		C C P Art. 102 073		1100-207-20-000-029-0-000	0 50	
Indigent Legal Services Fee- JP ($6)	80	Govt. Code Sec 101 141 (2)(B)		1100-207-20-000-068-0-000	180 00	
State Traffice Fee-Subtitle C ($30)		TRC Sec 542 4031		1100-207-20-000-035-0-000	2,820 04	
Jury Service Fee ($4)		C C P Art. 102 0045		1100-207-20-000-053-0-000	1,020 00	
Support of Judiciary Fund ($5 40)		LGC 133 105		1100-207-20-000-054-0-000	1,353 00	
Birth Certificate Fee ($1 80)	-	HSC 191 022(b)		1100-207-20-000-033-0-000	-	
Defensive Driving Record Fee ($12)		C C P Art 45 0511 (c-3)		1100-207-20-000-037-0-000	-	
Indigent Defense Representation Fund ($2)		LGC 133 1077/ GC 102 023		1100-207-20-000-059-0-000	486 00	
Moving Violation Fee ($0 10)		C C P Art. 102 022/GC		1100-207-20-000-061-0-000	760 ~~9 50~~	
Safety Seat Violation Fee ($0 15)		TC 545 412 (b-1)		1100-207-20-000-062-0-000	0 30	
Failure to Appear ($20) Electronic Filing Fee		TC 706 006/TC 706 007(d)(2)		1100-207-20-000-[illegible]-0-000	700.00	
ARREST/WARRANT FEES: STATE		C C P Art. 102 011		010		
DPS (____$3, ____$5, ____$25, ____$50)				1100-207-20-000-019-0-000	1,110 02	
TABC (____$3, ____$5, ____$15, ____$50)				1100-207-20-000-020-0-000	-	
PKWL (____$3, ____$5, ____$15, ____$50)				1100-207-20-000-021-0-000	50 00	
Texas Comptrollers Criminal Investigators				1100-207-20-000-060-0-000	-	
ARREST/WARRANT/SERVICE FEES: COUNTY		LGC 118 131				
Sheriff Fees:				1100-342-10-060-001-0-000	795 00	
Constable Fees:						
Precinct #1				1100-342-10-291-000-0-000	140 00	
Precinct #2				1100-342-10-292-000-0-000	8055.00 ~~8,070 00~~	
Precinct #3				1100-342-10-293-000-0-000	-	
Precinct #4				1100-342-10-294-000-0-000	900 00	
Precinct #5				1100-342-10-295-000-0-000	-	
District Attorney Fees				1100-341-10-060-007-0-000	-	
Tax Assessor Fraud Investigators				1100-342-10-060-002-0-000	-	
School District Arrest Fee				1100-342-10-060-003-0-000	-	
Fire Marshal Fee				1100-342-10-060-004-0-000	-	
Code Enforcement Precinct #2				1100-342-10-060-014-0-000	-	
Due to Others						
Warrant Fees/Out of County Service Fees Oth Law Enforcement Agencies		C C P Art. 102 011 (a) 2 (A)		1100-207-20-000-003-0-000	-	
Refund - Overpayments				1100-202-00-000-002-0-000	307.70 ~~283 40~~	X3-a
Due to Others				1100-202-00-000-003-0-000	-	
Restitution				1100-202-00-000-[illegible]-0-000	-	
Failure to Appear- OmniBase ($6)		TC 706 006/TC 706 007(d)(2)		1100-202-00-000-019-0-000		
Justice Fees (Local Fees)			500	1100-341-10-060-001-0-000	2354.50 ~~2,354 50~~	
Small Claims Court Filing Fee ($25)		LGC 118 121/118 122	$ ~~1,000 00~~			
Justice Court Filing Fee ($25)		LGC 118 121/118 122	~~360 00~~ 100.004			
Forcible Entry and Detainer Court Filing Fee ($25)		LGC 118 121/118 122	800.00			
Transcript Fees/Appeal Fee ($10)		LGC 118 121/118 123 (b)	-			
Abstract Fees ($5)		LGC 118 121/118 123 (c)	260 00			
~~Filing Fee~~			~~680 00~~			
Writ Filing Fee ($5)		LGC 118 121/118 123 (d)	65.00			
Issuing other Document ($1 1st pg, .25 for each addl' pg)		LGC 118 121/118 123 (e)	9 50			
Certified Copies of Court Papers ($2 1st pg, .25 for each addl'l pg)		LGC 118 121	-			
Probable Cause Tow Hearing Fee ($20)		LCO 101 541(a)4	20.00			
Birth Certificates ($22 each)		HSC 191 0045 (3)(d)		1100-341-10-060-001-0-000	-	
Death Certificates ($20 each, each addl'l $3)		HSC 191 0045 (3)(d)		1100-341-10-060-008-0-000	-	
Preservation of Vital Statistics Fee ($1 each)		HSC Sec 191 0045 (h) Rules of Civil Proc Rule 544		1100-341-10-060-008-0-000	-	
Jury Fees (Civil $6, Criminal $3)		CCP 102 004		1100-341-10-060-000-0-000	22 00	
				TOTAL AMOUNT DUE TO THE COUNTY TREASURER:	$ 66,525 30	X1, X2

HIDALGO COUNTY AUDITOR'S OFFICE
APPROVED BY: [illegible]
DATE: 10/21/13

THIS REPORT IS DUE IN THE OFFICE OF THE COUNTY AUDITOR BEFORE THE FIFTH (5TH) WORKING DAY OF THE FOLLOWING MONTH (LGC § 114 001)

COUNTY AUDITOR'S FORM JP-Jan REVISED 1 12

JUSTICE OF THE PEACE ROBERTO CONTRERAS
SCHEDULE OF ADJUSTMENTS
FOR THE PERIOD ENDING SEPTEMBER 30, 2013

Was WRIT service collected? Event needs to be entered detailing who collected the writ service fee.

Receipt #	Docket #...	Offense Descr	Off. Date	CCC	CFF	CHS	CHSJP	CJP	CO	CON1	CON2	CON4	CVCA	DPS	DTOREF	EFF	GR	IDF	IND	JCD	JCPT	JCTF	JSF	LEMI	LEOA	LFT	LTF	MVF	SCF	SJFC	SJFS	STF	TFC	WFCONS	WRITEX	Total
0034223J21	C-0380-13-21	Civil Case	3/6/2013																																5	5
0034283J21	C-1170-08-21	Civil Case	7/28/2008																																5	5

Due to type of case, SCF should not have been assessed.

0034355J21	C-1384-13-21	Civil Case	2/1/2013							70				10				6											25							111

EFF ($10) needs to be assessed. CFF should be $25.

Receipt #	Docket #...	Offense Descri	Off Date	CCC	CFF	CHS	CHSJP	CJP	CO	CON1	CON2	CON4	CVCA	DPS	DTOREF	EFF	GR	IDF	IND	JCD	JCPT	JCTF	JSF	LEMI	LEOA	LFT	LTF	MVF	SCF	SJFC	SJFS	STF	TFC	WFCONS	WRITEX	Total
0034048J21	C-1308-13-21	Debt Claim	9/5/2013		35							70						6																		111
0034072J21	C-1309-13-21	Debt Claim	9/6/2013		35													6																		41
0034082J21	C-1310-13-21	Debt Claim	9/6/2013		35													6																		41
0034084J21	C-1312-13-21	Debt Claim	9/6/2013		35					70								6																		111
0034083J21	C-1311-13-21	Debt Claim	9/6/2013							70								6											35							111
0034101J21	C-1314-13-21	Landlord/Tena	9/9/2013							70								6								35										111
0034109J21	C-1315-13-21	Landlord/Tena	9/9/2013							70								6								35										111
0034115J21	C-1316-13-21	Landlord/Tena	9/10/2013							70								6								35										111
0034116J21	C-1317-13-21	Landlord/Tena	9/10/2013							70								6								35										111
0034117J21	C-1318-13-21	Landlord/Tena	9/10/2013							70								6								35										111

Please contact IT Department to change case type. FED should no longer be used, as of September 1, 2013. Instead, Landlord/Tenant should be used. In addition, EFF needs to be assessed.

0033981J21	C-1305-13-21	Forcible Entry	9/3/2013		35					70								6																		111

Due to type of case, CFF should not be assessed. LFT ($25) fee code needs to be used. In addition, EFF ($10) needs to be assessed.

0034043J21	C-1307-13-21	Landlord/Tena	9/5/2013		35					70								6																		111

Reason for REFUND needs to be entered into the Events on AbleTerm.

Receipt #	Docket #...	Offense Descri	Off Date	CCC	CFF	CHS	CHSJP	CJP	CO	CON1	CON2	CON4	CVCA	DPS	DTOREF	EFF	GR	IDF	IND	JCD	JCPT	JCTF	JSF	LEMI	LEOA	LFT	LTF	MVF	SCF	SJFC	SJFS	STF	TFC	WFCONS	WRITEX	Total
0034168J21	C-1330-13-21	Landlord/Tena	9/13/2013							70					30	10		6								25										141
0034098J21	CR-0463-11-2	NO SAFETY BEI	12/22/2010	40		3	1		50					5	0.1			2				4	4				2			0.6	5.4	30	3		50	200.1
0033982J21	CR-3915-13-2	NO SAFETY BEI	7/31/2013	40		3	1		50					5	0.1			2				4	4				2			0.6	5.4	30	3			150.1

JCD should not have been assessed. In addition, Warrant was issued on 1/26/96 therefore, warrant fee should be $35.

0034382J21	CR-879-95	OVER WEIGHT	6/2/1995					5	199.5			15	5		2.5		0.5	1			0.5	1		2									50		282

Due to type of offense, fine can not exceed $50.

Receipt #	Docket #...	Offense Descri	Off.Date	CCC	CFF	CHS	CHSJP	CJP	CO	CON1	CON2	CON4	CVCA	DPS	DTOREF	EFF	GR	IDF	IND	JCD	JCPT	JCTF	JSF	LEMI	LEOA	LFT	LTF	MVF	SCF	SJFC	SJFS	STF	TFC	WFCONS	WRITEX	Total
0034340J21	CR-5850-08-2	NO SAFETY BEI	9/30/2006	40		3	1		54					5								4	4				2			0.6	3.4	30	3		50	200
0034315J21	CR-0066-13-2	NO SAFETY BEI	12/25/2012	40		3	1		50.1					5				2				4	4				2			0.6	5.4	30	3			150.1

MVF needs to be assessed.

Receipt #	Docket #...	Offense Descri	Off Date	CCC	CFF	CHS	CHSJP	CJP	CO	CON1	CON2	CON4	CVCA	DPS	DTOREF	EFF	GR	IDF	IND	JCD	JCPT	JCTF	JSF	LEMI	LEOA	LFT	LTF	MVF	SCF	SJFC	SJFS	STF	TFC	WFCONS	WRITEX	Total
0034249J21	CR-4360-10-2	FAIL TO DISPL/	7/28/2010	40		3	1		116					5				2				4	4				2			0.6	5.4				50	233
0034364J21	CR-4684-12-2	NO DRIVER'S L	11/17/2012	40		3	1		116					5				2				4	4				2			0.6	5.4				50	233
0034384J21	CR-1707-13-2	NO DRIVER'S L	3/15/2013	40		3	1		66					5				2				4	4				2			0.6	5.4					133
0034335J21	CR-1681-13-2	NO DRIVER'S L	3/27/2013	40		3	1		66					5				2				4	4				2			0.6	5.4					133
0034280J21	CR-3253-13-2	NO DRIVER'S L	6/29/2013	40		3	1		66					5				2				4	4				2			0.6	5.4					133

MVF should NOT be assessed.

0034041J21	CR-3181-12-2	NO SAFETY BEI	7/5/2012	40		3	1		50					5				2				4	4				2	0.1		0.6	5.4	30	3		50	200.1
0034332J21	CR-3441-12-2	NO SAFETY BEI	8/10/2012	40		3	1		50					5				2				4	4				2	0.1		0.6	5.4	30	3		50	200.1

Due to being a first offense of a Class C misdemeanor, fine can not exceed $500.

0034126J21	CR-4107-13-2	THEFT OF SERV	3/12/2013	40		3	1		505									2				4	4				2			0.6	5.4					567

JUSTICE OF THE PEACE ROBERTO CONTRERAS
SCHEDULE OF ADJUSTMENTS
FOR THE PERIOD ENDING SEPTEMBER 30, 2013

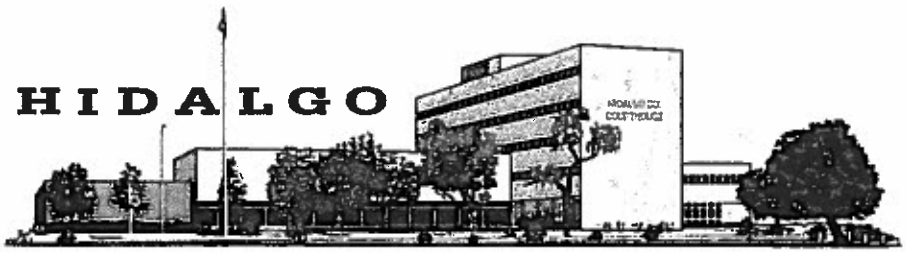
Due to type of case, SCF should NOT have been assessed. Please use DSF fee code.

Receipt #	Docket #	Offense Descri	Off.Date	CCC	CFF	CHS	CHSJP	CJP	CO	CON1	CON2	CON4	CVCA	DPS	DTOREF	EFF	GR	IDF	IND	JCD	JCPT	JCTF	JSF	LEMI	LEOA	LFT	LTF	MVF	SCF	SJFC	SJFS	STF	TFC	WFCONS	WRITEX	Total
[redacted]34125J21	C-1322-13-21	Debt Claim	9/10/2013													10		6											25								41
[redacted]34142J21	C-1325-13-21	Debt Claim	9/13/2013													10		6											25								41
[redacted]34144J21	C-1327-13-21	Debt Claim	9/13/2013													10		6											25								41
[redacted]34145J21	C-1328-13-21	Debt Claim	9/13/2013													10		6											25								41
[redacted]34178J21	C-1333-13-21	Debt Claim	9/16/2013													10		6											25								41
[redacted]34175J21	C-1334-13-21	Debt Claim	9/16/2013							70						10		6											25								111
[redacted]34176J21	C-1335-13-21	Debt Claim	9/16/2013							70						10		6											25								111
[redacted]34177J21	C-1336-13-21	Debt Claim	9/16/2013							70						10		6											25								111
[redacted]34179J21	C-1337-13-21	Debt Claim	9/16/2013							70						10		6											25								111
[redacted]34180J21	C-1338-13-21	Debt Claim	9/16/2013									70				10		6											25								111
[redacted]34181J21	C-1339-13-21	Debt Claim	9/16/2013									70				10		6											25								111
[redacted]34182J21	C-1340-13-21	Debt Claim	9/16/2013							70						10		6											25								111
[redacted]34183J21	C-1341-13-21	Debt Claim	9/16/2013							70						10		6											25								111
[redacted]34184J21	C-1342-13-21	Debt Claim	9/16/2013							70						10		6											25								111
[redacted]34241J21	C-1347-13-21	Debt Claim	9/19/2013													10		6											25								41
[redacted]34242J21	C-1348-13-21	Debt Claim	9/19/2013									70				10		6											25								111
[redacted]34244J21	C-1349-13-21	Debt Claim	9/19/2013													10		6											25								41
[redacted]34262J21	C-1355-13-21	Debt Claim	9/20/2013							70						10		6											25								111
[redacted]34264J21	C-1356-13-21	Debt Claim	9/20/2013								140					10		6											25								181
[redacted]34265J21	C-1357-13-21	Debt Claim	9/20/2013									70				10		6											25								111
[redacted]34267J21	C-1358-13-21	Debt Claim	9/20/2013									70				10		6											25								111
[redacted]34270J21	C-1359-13-21	Debt Claim	9/20/2013									70				10		6											25								111
[redacted]34272J21	C-1360-13-21	Debt Claim	9/20/2013									70				10		6											25								111
[redacted]34281J21	C-1361-13-21	Debt Claim	9/23/2013							70						10		6											25								111
[redacted]34282J21	C-1362-13-21	Debt Claim	9/23/2013							70						10		6											25								111
[redacted]34284J21	C-1363-13-21	Debt Claim	9/23/2013													10		6											25								41
[redacted]34285J21A	C-1364-13-21	Debt Claim	9/23/2013							70						10		6											25								111
[redacted]34286J21	C-1365-13-21	Debt Claim	9/23/2013													10		6											25								41
[redacted]34287J21	C-1366-13-21	Debt Claim	9/23/2013							70						10		6											25								111
[redacted]34288J21	C-1367-13-21	Debt Claim	9/23/2013							140						10		6											25								181
[redacted]34289J21	C-1368-13-21	Debt Claim	9/23/2013							70						10		6											25								111
[redacted]34290J21	C-1369-13-21	Debt Claim	9/23/2013							140						10		6											25								181
[redacted]34291J21	C-1370-13-21	Debt Claim	9/23/2013													10		6											25								41
[redacted]34292J21	C-1371-13-21	Debt Claim	9/23/2013							70						10		6											25								111
[redacted]34293J21	C-1372-13-21	Debt Claim	9/23/2013													10		6											25								41
[redacted]34331J21	C-1379-13-21	Debt Claim	9/26/2013													10		6											25								41
[redacted]34333J21	C-1380-13-21	Debt Claim	9/26/2013													10		6											25								41
[redacted]34334J21	C-1381-13-21	Debt Claim	9/26/2013													10		6											25								41
[redacted]34339J21	C-1382-13-21	Debt Claim	9/26/2013							70						10		6											25								111
[redacted]34386J21	C-1386-13-21	Debt Claim	9/30/2013													10		6											25								41

NOTE: It appears that 12 out of 87 Overweight Violation cases collected on in the month of September were assessed the incorrect fine or the weight limit was not specified in the case. Please refer to Transportation Code 621.506 for the fine amc
In addition, keep in mind that a repeat violation involving a single axle, tande, axle, or gross weight that occurs within the same year carries a double fine. Please inform personnel at the point of entry of the fine amounts that are to be asse

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

December 5, 2013

The Honorable Bobby Contreras
Hidalgo County Justice of the Peace Pct. 2, Pl. 1
300 W. Hall Acres, Ste F
Pharr, Texas 78577

Ref: Review of *Monthly Fines and Fees Report* and Supporting Documentation
For the month of October 2013

Dear Judge Contreras:

We have conducted a limited scope review of the *Monthly Fines and Fees Report* and supporting documentation for the month of October 2013 pursuant to Local Government Code §115.002 (a), §115.002 (b), and Code of Criminal Procedure Article 103.011. The objective of the review was to determine if fines, fees, and court costs collected were properly accounted and reported.

Scope:
The scope of our review was limited to collections reported by your office on the *Monthly Fines and Fees Report* for the month of October 2013. 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 fines, fees, and court cost statutes and schedules. The following procedures were also performed:

- Reviewed receipts issued to determine if fines, fees, and court costs were allocated and reported in the proper amounts.
- Reviewed randomly selected receipts and traced method of payment to validated deposit slip to test for lapping.
- Verified receipts issued followed a sequential order.
- Verified that procedures for voided receipts were properly followed.
- Verified that the collections per the *Monthly Fines and Fees Report* agreed to total receipts issued and the deposits made with the County Treasurer.
- Reviewed *Cashier's Daily Close-Out Reports* (Close-Out Report) and County Treasurer receipts to determine whether fees collected were properly accounted and deposited with the County Treasurer on a daily basis.
- Reviewed the submittal dates of the *Monthly Fines and Fees Report* to the County Auditor's Office to determine if the reports were received within five days after the last day of each month.
- Reviewed receipts, Close-Out Reports, and the *Monthly Fines and Fees Report* to verify proper completion.

HIDALGO COUNTY DISTRICT JUDGES

JAIME E. TIJERINA JUDGE, 92nd D.C. | RODOLFO DELGADO JUDGE, 93rd D.C. | J. R. "BOBBY" FLORES JUDGE, 139th D.C. | ROSE GUERRA REYNA JUDGE, 398th D.C. | JUAN R. PARTIDA JUDGE, 275th D.C. | MARIO E. RAMIREZ, JR. JUDGE, 332nd D.C. | NOE GONZALEZ JUDGE, 370th D.C. OVERSEER | LETICIA LOPEZ JUDGE, 389th D.C. | AIDA SALINAS FLORES JUDGE, 398th D.C. | ISRAEL RAMON, JR. JUDGE, 430th D.C. | JESSE CONTRERAS JUDGE, 449th D.C.

Conclusion:
Total collections for the month of October 2013 were $90,218.85. Based on the results of our review, we have concluded that fines, fees, and court costs were generally properly accounted and reported; however, the system of internal controls for the accounting and reporting of fines, fees, and court costs require improvement as noted in the following observations.

Observation No. 1:
We reviewed all receipts for the month in review to determine whether fines, fees, and court costs collected were properly allocated and reported. According to staff, attempts to check the fines, fees, and court costs prior to taking in a payment are being made and will continue to do so.

The results of our review revealed that 119 receipts contained an error in the allocation of fees, fines, and court costs. The Justice of the Peace staff was made aware of the necessary revisions and corrections were made prior to submitting the final *Monthly Fines and Fees Report* to Commissioners Court for approval (see Exhibit A).

There are numerous statutes that require Justices of the Peace to charge various fines, fees, and court costs for certain services and offenses. Fines, fees, and court costs must be allocated pursuant to State statutes and/or Commissioners Court approval.

Formal monitoring procedures have not been implemented to ensure that fines, fees, and court costs are properly allocated and reported. The County may be held liable to the State for failure to properly allocate and report fines, fees, and court costs.

Recommendation:
Management should develop and implement formal monitoring procedures to ensure that fines, fees, and court costs are properly allocated and reported. At a minimum, the following procedures should be implemented:

- Staff should be provided with training regarding the proper allocation of fines, fees, and court costs.
- Staff should review the allocation of fines, fees, and court costs before the official County receipt is issued.
- Access for setting up offense codes with the proper fines, fees, and court costs in *AbleTerm* should be limited to staff with adequate knowledge of the applicable allocation.
- Staff should ensure that the proper fines, fees, and court costs allocation, offense date, and judgment date are entered when a case is setup in *AbleTerm*.

Observation No. 2:
We noted during our review that a mail log was not utilized to record payments received through the mail. According to staff, a mail log is not prepared on a daily basis due to limited staff and time to record all incoming mail-in payments.

The County Auditor's Office requires that mail-in payments be listed on a daily mail log. The mail log should include the following information for each mail-in payment received: date received, the name of the payer, the amount of the remittance, the form of the remittance (e.g., cash or check), and, if applicable, the check number.

Formal monitoring procedures were not in place to ensure that a daily mail log was maintained to record payments received through the mail. This may result in the loss or misuse of County funds.

Recommendation:
Management should develop and implement formal monitoring procedures to ensure that a daily mail log is maintained to record payments received through the mail. Please refer to the mail log section of the "Cash Handling Guidelines and Procedures" prescribed by the County Auditor's Office for the minimum procedures to be implemented for processing mail-in payments.

Observation No. 3:
We noted during our review that jail time credit for defendants that served jail time to satisfy the payment of fines, fees, and court costs was entered in *Ableterm's* docket book. However, the Sheriff's "Discharge" receipt number which provides the amount of jail time credit earned was not referenced in *Ableterm*. According to staff, department was not aware that the receipt number needed to be referenced in *AbleTerm*.

Pursuant to Code of Criminal Procedure Article 45.017, docket books maintained by a justice of the peace court must contain the following information: (1) the style and file number of each criminal action; (2) the nature of the offense charged; (3) the plea offered by the defendant and the date the plea was entered; (4) the date the warrant, if any, was issued and the return made thereon; (5) the date the examination or trial was held, and if a trial was held,

whether it was by a jury or by the justice; (6) the verdict of the jury, if any, and the date of the verdict; (7) the judgment and sentence of the court, and the date each was given; (8) the motion for new trial, if any, and the decision thereon; and (9) whether an appeal was taken and the date of that action. Furthermore, pursuant to the Justice of the Peace Manual prepared by the Texas Comptroller of Accounts, the following information should be recorded on the docket book: (1) the name of the defendant's attorney; and (2) the amount of any payments received or refunds made and what they were for. The County Auditor's Office requires that receipt numbers for any payments received, including jail time credit, be referenced on *Ableterm's* docket book.

Formal procedures have not been developed and implemented to ensure that the Sheriff's "Discharge" receipt numbers for jail time credit earned are referenced in *Ableterm's* docket book. This may result in the improper accounting of case dispositions.

Recommendation:
Management should develop and implement formal monitoring procedures that the Sheriff's "Discharge" receipt numbers for jail time credit earned are referenced in *Ableterm's* docket book.

Please provide written management response to the observations noted above by December 23, 2013.

If you should have any questions or would like to schedule a meeting to discuss the above noted observations, please do not hesitate to contact Marissa Castillo, Internal Auditor I, at 318-2511 ext. 4650, Yvonne Torres, Revenue Audit Supervisor, at 318-2511 ext. 4642, Arcy B. Duran, CPA, Director of Audit, at ext. 4645 or me at ext. 4604.

Respectfully,

Ray Eufracio, CPA
County Auditor

Enclosures: Copies of *Monthly Fines and Fees Report* and Monthly Adjustments

cc: Valde Guerra, Commissioners Court Executive Officer

JUSTICE OF THE PEACE
MONTHLY FINES AND FEES COLLECTED
FOR THE MONTH OF: October-13

Judge: BOBBY CONTRERAS
Precinct No. 2 Place No. 1

PBC

City: PHARR, TX
Hidalgo County, Texas

Part I: RECAP OF AMOUNT PAYABLE TO THE COUNTY TREASURER

TOTAL CASH COLLECTED	(Receipts #'s)	34388J21	THRU	34972J21	90218.85 ~~88,188.65~~ ✓
	(Control #'s)	2565463	THRU	2566022	
Sheriff's "D" Report	(Receipt #s)	35241J21	THRU	35250J21	X10-c

LESS:	COST ON DEPOSIT	294.00 ~~6.10~~ X7 ✓
ADD:	COST ON DEPOSIT LIQUIDATED	300.10 ✓ X7
	AMOUNT OWED TO COUNTY (Should Match Amt in Part III)	90,224.95 ~~88,182.55~~ X3
	Less: Total amount of remittances to County Treasurer (From Part II)	90351.95 ~~88,849.55~~ 4
	Total funds due to County Treasurer (Overtransfer Made to Co Treas.)	$127.00 ~~(667.00)~~ X4-a 4

Part II: REMITTANCES MADE TO THE COUNTY TREASURER

DESCRIPTION	AMOUNT	RECEIPT NO.
Total Collections for the Month (See Schedule of Receipts & Deposits)	88492.55 ~~88,849.55~~ B1 ✓	
Add: Previous Month's Bond Overtransfer (Sept-13)	133.10 ✓	
Add: HCSO Monthly "D" Collections Report	1736.30 X9 ✓	
Total Remittances Made to County Treasurer	$90351.95 ~~88,849.55~~	

PREPARED BY: OFELIA ORTIZ FLORES

DATE: 11/5/2013

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

RECEIVED
NOV 07
[illegible]

Bobby Contreras
JUSTICE OF THE PEACE

11/5/2013
DATE

THIS REPORT IS DUE IN THE OFFICE OF THE COUNTY AUDITOR BEFORE THE FIFTH (5TH) WORKING DAY OF THE FOLLOWING MONTH (LGC § 114.001).
COUNTY AUDITOR'S FORM RE-JP-004
REVISED: 10/2013

MW
12.4.13

X2

JUSTICE OF THE PEACE
MONTHLY FINES AND FEES COLLECTED
FOR THE MONTH OF: October-13

Judge: BOBBY CONTRERAS
Precinct No. 2 Place No. 1

PBC

City: PHARR, TEXAS
Hidalgo County, Texas

Part III SUMMARY OF COLLECTIONS PAYABLE TO THE COUNTY TREASURER

Name of Fine, Fee, Court Cost	# Issued Filed	Statute Reference	Detail of Amt Collected	GL Acct No	Amt. Collected
FINES:					
County Fines (Local Fine)		LGC 133.103, PC 12.23		1200-351-10-063-000-0-000	$ 38023.10 ~~37,119.50~~
Texas Parks & Wildlife 85% Fine (State Fine)		TPWC 12.107		1100-207-20-000-012-0-000	935.00
No Safety Belt 50% Fine (State Fine)		TRC 545.412, 543.413		1100-207-20-000-028-0-000	162.50
Gross Weight 50% Fine (State Fine)		TRC Sec 621.506(g)		1100-207-20-000-013-0-000	-
School District 50% Fines		Educ. Code § 25.093 (d) 1 (A)		1100-207-30-000-006-0-000	-
LOCAL COURT COSTS AND FEES:					
Courthouse Security Adm. Fee($3)		CCP Art. 102.017 (b)		1241-341-10-060-001-0-000	1096.49 ~~1,071.00~~
Courthouse Security Fund JP ($1)		CCP Art. 102.017		1245-341-10-063-000-0-000	353.49 ~~345.00~~
Justice Court Technology Fund ($4)		CCP Art. 102.0173		1242-341-10-060-000-0-000	1457.99 ~~1,424.00~~
Time Payment - @40% OF $25.00 ($10.00)		LCG 133.103 (d)		1100-341-10-060-001-0-000	10.00
Time Payment - @ 10% of $25.00 ($2.50)		LCG 133.103 (e)		1100-341-10-060-002-0-000	2.50
Administrative Local Transaction Fee ($2)		CCP Art. 102.072		1100-341-10-060-003-0-000	736.99 ~~719.00~~
Motor Vehicle Adm. Fee ($10-$20) (Dismissal Fee for Exp. DL, Exp Insp Cert, Exp Ins Reg.)		TRC Sec 548.605, 521.026,502.407		1100-341-10-060-004-0-000	60.00
Special Fees				1100-341-10-063-000-0-000	156.00
Deferred Disposition		CCP Art. 45.051	$ 66.00		
Administrative Fee - "Drivers Safety Course" ($10)		CCP Art. 45.0511(f)	$ 90.00		
Support of Judiciary Fund ($ 60)		LGC 133.105		1100-341-10-060-009-0-000	212.09 ~~207.00~~
Traffic Fee ($3)		T.R.C 542.403		1100-341-10-063-000-0-000	450.00 ~~439.00~~
Child Safety ($20-$25)		CCP Art. 102.014		1100-341-10-060-011-0-000	-
Failure to Appear ($4)		TC 706.006/TC 706.007(d)(2)		1100-341-10-060-012-0-000	-
STATE COURT COSTS AND FEES:					
Criminal Justice Planning Fund C.C.P. ($5)		CCP Art. 102.081		1100-207-20-000-003-0-000	5.00
State General Revenue Fund ($2.50)		CCP Art. 102.015		1100-207-20-000-010-0-000	2.50
Law Enforcement Education Fund (____$1, ____$1.50, ____$3.50)		Govt. Code Sec. 415.002		1100-207-20-000-011-0-000	1.50
Operators and Chauffeurs License Fund ($75)		T.R.C 601.192		1100-207-20-000-031-0-000	-
Time Payment - @50% OF $25.00 ($12.50)		LCG 133.103 (b)		1100-207-20-000-005-0-000	12.50
Juvenile Crime and Delinquency Fund (____$ 25, ____$ 50)		CCP Art. 102.0173(m)		1100-207-20-000-007-0-000	4.25
Comprehensive Rehabilitation Fund ($5)		CCP Art. 102.082		1100-207-20-000-008-0-000	-
Fugitive Apprehension Fund ($5)		CCP Art. 102.019 (a) 2		1100-207-20-000-009-0-000	45.00
Consolidated Court Costs Fund ($40)		CCP Art. 102.075 (a) 3/ LGC 133.102		1100-207-20-000-015-0-000	14412.77 ~~14,093.00~~
Compensation Victims Of Crime Fund (____$3, ____$5, ____$15, ____$35)		CCP Art. 56.55 (2) & (3)		1100-207-20-000-017-0-000	150.00
Judicial & Court Personnel Training Fund (____$1, ____$2)		Govt. Code Sec. 56.001 (b)		1100-207-20-000-027-0-000	19.00
Correctional Managment Institute of Texas Fund ($.50)		CCP Art. 102.075		1100-207-20-000-029-0-000	4.00
Indigent Legal Services Fee- JP ($6)	177	Govt. Code Sec. 101.141 (2)(B)		1100-207-20-000-034-0-000	1,062.00
State Traffice Fee-Subtitle C ($30)		TRC Sec 542.4031		1100-207-20-000-035-0-000	4470.01 ~~4,500.00~~
Jury Service Fee ($4)		C.C.P Art. 102.0045		1100-207-20-000-053-0-000	1413.98 ~~1,380.00~~
Suppon of Judiciary Fund ($5.40)		LGC 133.105		1100-207-20-000-054-0-000	1872.86 ~~1,827.00~~
Birth Certificate Fee ($1.80)	-	HSC 191.0225(f)		1100-207-20-000-039-0-000	-
Defensive Driving Record Fee ($12)		CCP Art. 45.0511 (c-1)		1100-207-20-000-057-0-000	-
Indigent Defense Representation Fund ($2)		LGC 133.107/ GC 102.023		1100-207-20-000-059-0-000	670.98 ~~654.00~~
Moving Violation Fee ($0.10)		CCP Art. 102.022/GC		1100-207-20-000-061-0-000	13.74 ~~13.80~~
Safety Seat Violation Fee ($0.15) (not in force September 1st, 2011)		TC 545.412 (b-1)		1100-207-20-000-062-0-000	-
Failure to Appear ($20)		TC 706.006/TC 706.007(d)(2)		1100-207-20-000-066-0-000	
Electronic Filing Fee - Civil ($10)		Govt Code Sec. 101.1411		1100-207-20-000-070-0-000	1,770.00
ARREST/WARRANT FEES: STATE		CCP Art. 102.011			
D.P.S (____$3, ____$5, ____$35, ____$50)				1100-207-20-000-019-0-000	1422.48 ~~1,400.00~~
T.A.B.C. (____$1, ____$5, ____$35, ____$50)				1100-207-20-000-020-0-000	-
P.K.W.L. (____$1, ____$5, ____$35, ____$50)				1100-207-20-000-021-0-000	55.00
Texas Comptrollers Criminal Investigators				1100-207-20-000-040-0-000	-
ARREST/WARRANT/SERVICE FEES: COUNTY		LGC 118.131			
Sheriff Fees:				1100-342-10-060-001-0-000	390.00 ~~330.00~~
Constable Fees:					
Precinct #1				1100-342-10-291-000-0-000	50.00
Precinct #2				1100-342-10-292-000-0-000	11585.03 ~~11,435.00~~
Precinct #3				1100-342-10-293-000-0-000	200.00
Precinct #4				1100-342-10-294-000-0-000	2,070.00
Precinct #5				1100-342-10-295-000-0-000	-
District Attorney Fees				1100-341-10-060-007-0-000	50.00
Tax Assessor Fraud Investigators				1100-342-10-060-002-0-000	-
School District Arrest Fee				1100-342-10-060-003-0-000	-
Fire Marshal Fee				1100-342-10-060-004-0-000	-
Code Enforcement Precinct #2				1100-342-10-060-005-0-000	-
Due to Others					
Warrant Fees/Out of County Service Fees (To Law Enforcement Agencies)		CCP Art. 102.011 (a) 2 (A)		1100-207-30-000-003-0-000	-
Refund - Overpayments				1100-202-00-000-009-0-000	164.20 ~~30.60~~
Due to Others				1100-202-00-000-009-0-000	-
Restitution				1100-202-00-000-009-0-000	-
Failure to Appear - OmniBase ($6)		TC 706.006/TC 706.007(d)(2)		1100-202-00-000-019-0-000	
Justice Fees (Local Fees)			250.00	1100-341-10-060-001-0-000	4652.00
Small Claims Filing Fee($25)	3	LGC 118.121/118.122	$ ~~2,340.00~~		
Justice Court Filing Fee ($25)		LGC 118.121/118.122	0 ~~50.00~~		
Landlord/Tenant Eviction Filing Fee		LGC 118.121/118.122	625.00		
Debt Claim Fee			~~1,400.00~~	3550.00	
Transcript Fees/Appeal Fee ($10)		LGC 118.121/118.123 (b)	20.00		
Abstract Fees ($5)		LGC 118.121/118.123 (c)	70.00		
Writ Filing Fee ($5)		LGC 118.121/118.123 (d)	115.00		
Issuing other Document ($1 1st pg. .25 for each addt'l pg)		LGC 118.121/118.123 (e)	2.00		
Certified Copies of Court Papers ($2 1st pg. .25 for each addt'l pg)		LGC 118.121	-		
Probable Cause Tow Hearing Fee ($20)		LGC 118.131(a)4	20.00		
Birth Certificates ($22 each)		HSC 191.0045 (3)(d)		1100-341-10-060-001-0-000	-
Death Certificates ($20 each, each addt'l $3)		HSC 191.0045 (3)(d)		1100-341-10-060-001-0-000	-
Preservation of Vital Statistics Fee ($1 each)		HSC Sec 191.0045 (h)		1100-341-10-060-008-0-000	-
Jury Fees (Civil $5, Criminal $3)		Rules of Civil Proc. Rule 544/ CCP 102.004		1100-341-10-060-006-0-000	-

TOTAL AMOUNT DUE TO THE COUNTY TREASURER: $ 90224.95 ~~88,188.65~~

THIS REPORT IS DUE IN THE OFFICE OF THE COUNTY AUDITOR BEFORE THE FIFTH (5TH) WORKING DAY OF THE FOLLOWING MONTH (LGC § 113.058)
COUNTY AUDITOR'S FORM: JP-04M REVISED 10/2013

JUSTICE OF THE PEACE ROBERTO CONTRERAS
SCHEDULE OF ADJUSTMENTS
FOR THE MONTH ENDED OCTOBER 31, 2013

DCF fee code needs to be used instead of SCF.

Receipt #	Docket #....	Name.....	Offense Description.	Off.Date .	APPFEEL	C3WRGA	CCC	CFF	CHS	CHSIP	CO	CON2	CON4	CONS2	CONS4	CONST2	DCF	DPS	EFF	IDF	IND	JCTF	JSF	LTF	MVF	SCF	SJFC	SJFS	SO	STF	TFC	WFCONS	WRITGAF	..Total
BF34417J21	C-1391-13-21	HERRETH, ANDREW	Debt Claim	10/2/2013															10		6					25									41
B034418J21	C-1392-13-21	REGENT, ANH H.	Debt Claim	10/2/2013															10		6					25									41
B034422J21	C-1393-13-21	REGENT, ANH H.	Debt Claim	10/2/2013															10		6					25									41
B034423J21	C-1394-13-21	HERRETH, ANDREW	Debt Claim	10/2/2013															10		6					25									41
B034425J21	C-1396-13-21	REGENT, ANH H.	Debt Claim	10/2/2013															10		6					25									41
B034427J21	C-1397-13-21	ELTMAN ELTMAN & (	Debt Claim	10/2/2013															10		6					25								5	46
B034429J21	C-1398-13-21	ELTMAN ELTMAN & (	Debt Claim	10/2/2013															10		6					25								5	46
B034430J21	C-1399-13-21	WEINSTEIN, PINSON	Debt Claim	10/2/2013															10		6					25								5	46
B034433J21	C-1400-13-21	LACK'S VALLEY STO	Debt Claim	10/2/2013									70						10		6					25									111
B034434J21	C-1401-13-21	JUAN REYES	Debt Claim	10/2/2013								70							10		6					25									111
B034438J21	C-1402-13-21	LACK'S VALLEY STO	Debt Claim	10/2/2013															10		6					25									41
B034439J21	C-1403-13-21	LACK'S VALLEY STO	Debt Claim	10/2/2013								70							10		6					25									111
B034440J21	C-1404-13-21	LACK'S VALLEY STO	Debt Claim	10/2/2013									70						10		6					25									111
B034442J21	C-1405-13-21	LACK'S VALLEY STO	Debt Claim	10/2/2013									140						10		6					25									181
B034444J21	C-1406-13-21	LACK'S VALLEY STO	Debt Claim	10/2/2013								70							10		6					25									111
B034483J21	C-1409-13-21	PCP	Debt Claim	10/3/2013															10		6					25									41
B034484J21	C-1410-13-21	PCP	Debt Claim	10/3/2013															10		6					25									41
B034485J21	C-1411-13-21	PCP	Debt Claim	10/3/2013															10		6					25									41
B034486J21	C-1412-13-21	PCP	Debt Claim	10/3/2013															10		6					25									41
B034487J21	C-1413-13-21	PCP	Debt Claim	10/3/2013															10		6					25									41
B034497J21	C-1414-13-21	LACK'S VALLEY STO	Debt Claim	10/4/2013								70							10		6					25									111
B034498J21	C-1415-13-21	LACK'S VALLEY STO	Debt Claim	10/4/2013								70							10		6					25									111
B034499J21	C-1416-13-21	LACK'S VALLEY STO	Debt Claim	10/4/2013								70							10		6					25									111
B034501J21	C-1418-13-21	LACK'S VALLEY STO	Debt Claim	10/4/2013								70							10		6					25									111
B034502J21	C-1417-13-21	LACK'S VALLEY STO	Debt Claim	10/4/2013									70						10		6					25									111
B034504J21	C-1419-13-21	LACK'S VALLEY STO	Debt Claim	10/4/2013															10		6					25									41
B034505J21	C-1420-13-21	LACK'S VALLEY STO	Debt Claim	10/4/2013								70							10		6					25									111
B034506J21	C-1421-13-21	LACK'S VALLEY STO	Debt Claim	10/4/2013								70							10		6					25									111
B034507J21	C-1423-13-21	LACK'S VALLEY STO	Debt Claim	10/4/2013									70						10		6					25									111
B034508J21	C-1422-13-21	LACK'S VALLEY STO	Debt Claim	10/4/2013								70							10		6					25									111
B034509J21	C-1424-13-21	LACK'S VALLEY STO	Debt Claim	10/4/2013									70						10		6					25									111
B034516J21	C-1425-13-21	LACK'S VALLEY STO	Debt Claim	10/4/2013									70						10		6					25									111
B034518J21	C-1426-13-21	LACK'S VALLEY STO	Debt Claim	10/4/2013								70							10		6					25									111
B034519J21	C-1427-13-21	LACK'S VALLEY STO	Debt Claim	10/4/2013									70						10		6					25									111
B034520J21	C-1428-13-21	LACK'S VALLEY STO	Debt Claim	10/4/2013									70						10		6					25									111
B034521J21	C-1429-13-21	LACK'S VALLEY STO	Debt Claim	10/4/2013															10		6					25									41
B034576J21	C-1430-13-21	LACK'S VALLEY STO	Debt Claim	10/8/2013								70							10		6					25									111
B034577J21	C-1436-13-21	LACK'S VALLEY STO	Debt Claim	10/8/2013								70							10		6					25									111
B034578J21	C-1437-13-21	LACK'S VALLEY STO	Debt Claim	10/8/2013								70							10		6					25									111
B034579J21	C-1438-13-21	LACK'S VALLEY STO	Debt Claim	10/8/2013								70							10		6					25									111
B034580J21	C-1439-13-21	LACK'S VALLEY STO	Debt Claim	10/8/2013									70						10		6					25									111
B034581J21	C-1441-13-21	LACK'S VALLEY STO	Debt Claim	10/8/2013									70						10		6					25									111
B034582J21	C-1440-13-21	LACK'S VALLEY STO	Debt Claim	10/8/2013								70							10		6					25									111
B034583J21	C-1442-13-21	LACK'S VALLEY STO	Debt Claim	10/8/2013								70							10		6					25									111
B034584J21	C-1443-13-21	LACK'S VALLEY STO	Debt Claim	10/8/2013								70							10		6					25									111
B034585J21	C-1444-13-21	LACK'S VALLEY STO	Debt Claim	10/8/2013															10		6					25									41
B034591J21	C-1445-13-21	GONZALEZ FURNITUI	Debt Claim	10/8/2013															10		6					25									41
B034611J21	C-1447-13-21	SCOTT, MICHAEL	Debt Claim	10/9/2013															10		6					25									41
B034613J21	C-1448-13-21	SCOTT, MICHAEL	Debt Claim	10/9/2013															10		6					25									41
B034625J21	C-1452-13-21	FAST PROCESS SERV	Debt Claim	10/10/2013															10		6					25									41
B034647J21	C-1454-13-21	CANALES, MELISA L	Debt Claim	10/11/2013															10		6					25									41
B034675J21	C-1459-13-21	MOSS LAW FIRM PC	Debt Claim	10/15/2013															10		6					25									41
B034676J21	C-1461-13-21	MOSS LAW FIRM, P	Debt Claim	10/15/2013															10		6					25									41
B034677J21	C-1460-13-21	MOSS LAW FIRM, P.	Debt Claim	10/15/2013															10		6					25									41
B034678J21	C-1462-13-21	GONZALEZ FURNITUI	Debt Claim	10/15/2013															10		6					25									41
B034684J21	C-1463-13-21	PCP	Debt Claim	10/15/2013															10		6					25									41

EXHIBIT A

JUSTICE OF THE PEACE ROBERTO CONTRERAS
SCHEDULE OF ADJUSTMENTS
FOR THE MONTH ENDED OCTOBER 31, 2013

DCF fee code needs to be used instead of SCF.

Receipt #	Docket #....	Name.....	Offense Description.	Off.Date .	APPFEEL	C3WRGA	CCC	CFF	CHS	CHSJP	CO	CON2	CON4	CONS2	CONS4	CONST2	DCF	DPS	EFF	IDF	IND	JCTF	JSF	LTF	MVF	SCF	SJFC	SJFS	SO	STF	TFC	WFCONS	WRITGAF	..Total
DF34685J21	C-1464-13-21	PCP	Debt Claim	10/15/2013															10		6					25									41
D034686J21	C-1465-13-21	PROFESSIONAL CIVI	Debt Claim	10/15/2013															10		6					25									41
D034687J21	C-1466-13-21	PROFESSIONAL CIVI	Debt Claim	10/15/2013															10		6					25									41
D034689J21	C-1467-13-21	GABRIELOVA, KRIST	Debt Claim	10/15/2013															10		6					25									41
D034690J21	C-1468-13-21	GABRIELOVA, KRIST	Debt Claim	10/15/2013															10		6					25									41
D034691J21	C-1469-13-21	GABRIELOVA, KRIST	Debt Claim	10/15/2013															10		6					25									41
D034719J21	C-1470-13-21	EZ MESSENGER AN E	Debt Claim	10/16/2013															10		6					25									41
D034720J21	C-1471-13-21	EZ MESSENGER AN E	Debt Claim	10/16/2013															10		6					25									41
D034722J21	C-1472-13-21	CARPENTER, N.SCOT	Debt Claim	10/16/2013															10		6					25									41
D034726J21	C-1473-13-21	E Z MESSENGER	Debt Claim	10/16/2013															10		6					25									41
D034727J21	C-1474-13-21	E Z MESSENGER	Debt Claim	10/16/2013															10		6					25									41
D034730J21	C-1476-13-21	EZ MESSENGER AN E	Debt Claim	10/16/2013															10		6					25									41
D034731J21	C-1477-13-21	CARPENTER, N.SCOT	Debt Claim	10/16/2013															10		6					25									41
D034732J21	C-1478-13-21	EZ MESSENGER AN E	Debt Claim	10/16/2013															10		6					25									41
D034738J21	C-1480-13-21	VILLALOBOS, JESUS	Debt Claim	10/17/2013																	6					25									31
D034747J21	C-1485-13-21	JESUS FLORES DBA	Debt Claim	10/17/2013									70						10		6					25									111
D034767J21	C-1488-13-21	RAUSCH, STURM, IS	Debt Claim	10/18/2013															10		6					25									41
D034768J21	C-1489-13-21	RAUSCH, STURM, IS	Debt Claim	10/18/2013															10		6					25									41
D034770J21	C-1491-13-21	GONZALEZ FURNITUI	Debt Claim	10/18/2013															10		6					25									41
D034771J21	C-1492-13-21	GONZALEZ FURNITUI	Debt Claim	10/18/2013															10		6					25									41
D034772J21	C-1493-13-21	E Z MESSENGER	Debt Claim	10/18/2013															10		6					25									41
D034773J21	C-1494-13-21	E Z MESSENGER	Debt Claim	10/18/2013															10		6					25									41
D034774J21	C-1495-13-21	KITZ, NATHANIAL D	Debt Claim	10/18/2013															10		6					25									41
D034775J21	C-1496-13-21	HAYES, KRIS BALEK	Debt Claim	10/18/2013															10		6					25									41
D034776J21	C-1497-13-21	KRAMER, JEFFREY S	Debt Claim	10/18/2013															10		6					25									41
D034777J21	C-1498-13-21	EZ MESSENGER	Debt Claim	10/18/2013															10		6					25									41
D034778J21	C-1499-13-21	EZ MESSENGER	Debt Claim	10/18/2013															10		6					25									41
D034810J21	C-1502-13-21	ALFREDO HURTADO	Debt Claim	10/21/2013											70				10		6					25									111
D034819J21	C-1507-13-21	LACK'S VALLEY STO	Debt Claim	10/22/2013								70							10		6					25									111

Fine can not exceed $500.

Receipt #	Docket #....	Name.....	Offense Description.	Off.Date .	APPFEEL	C3WRGA	CCC	CFF	CHS	CHSJP	CO	CON2	CON4	CONS2	CONS4	CONST2	DCF	DPS	EFF	IDF	IND	JCTF	JSF	LTF	MVF	SCF	SJFC	SJFS	SO	STF	TFC	WFCONS	WRITGAF	..Total
DF34477J21	CR-7308-08-2	RINCON, ARACELY V	FAIL TO MERGE LEFT-I	12/6/2008			40		3	1	550							5		2		4	4	2			0.6	5.4		30	3		50		700
D234648J21	CR-4111-13-2	LUNA, JOSE JR.	THEFT OF SERVICE $2(	4/30/2013			40		3	1	505									2		4	4	2			0.6	5.4							567
D/34791J21	CR-4108-13-2	VILLA, IRMA	THEFT OF SERVICE $2(	5/1/2013			40		3	1	505									2		4	4	2			0.6	5.4							567

MVF needs to be assessed.

Receipt #	Docket #....	Name.....	Offense Description.	Off.Date .	APPFEEL	C3WRGA	CCC	CFF	CHS	CHSJP	CO	CON2	CON4	CONS2	CONS4	CONST2	DCF	DPS	EFF	IDF	IND	JCTF	JSF	LTF	MVF	SCF	SJFC	SJFS	SO	STF	TFC	WFCONS	WRITGAF	..Total
DF34784J21	CR-1899-10-2	RAMOS, ALFREDO JR	DRIVING WHILE LICEN	3/29/2010			40		3	1	116							5		2		4	4	2			0.6	5.4					50		233
D/34493J21	CR-3348-10-2	PADRON-ROJAS, NOI	NO DRIVER'S LICENSE	6/9/2010			40		3	1	113									2		4	4	2			0.6	5.4	5				50		230
D/34756J21	CR-3960-10-2	CORONADO, JUAN G	NO DRIVER'S LICENSE	7/4/2010			40		3	1	116							5		2		4	4	2			0.6	5.4					50		233
D/34404J21	CR-3964-10-2	DIAZ, ROLANDO SAN	NO DRIVER'S LICENSE	7/8/2010			40		3	1	116							5		2		4	4	2			0.6	5.4					50		233
DF34405J21	CR-1317-11-2	DIAZ, ROLANDO SAN	NO DRIVER'S LICENSE	2/2/2011			40		3	1	117							5		2		4	4	2			0.6	5.4					50		234
D/34749J21	CR-2277-11-2	BARRIENTOS, JAVIE	NO DRIVER'S LICENSE	3/25/2011			40		3	1	116							5		2		4	4	2			0.6	5.4					50		233
D/34793J21	CR-5081-11-2	CHAVARRIA, MARTH	NO DRIVER'S LICENSE	8/26/2011			40		3	1	116							5		2		4	4	2			0.6	5.4					50		233
D/34606J21	CR-5840-11-2	TORRES, ALEX EMMA	NO DRIVER'S LICENSE	10/11/2011			40		3	1	116							5		2		4	4	2			0.6	5.4					50		233
D034589J21	CR-2184-12-2	VILLARREAL, MICHA	NO DRIVER'S LICENSE	5/21/2012			40		3	1	116							5		2		4	4	2			0.6	5.4							183
D/34526J21	CR-2811-12-2	VENEGAS, ELOY	NO DRIVER'S LICENSE	6/24/2012			40		3	1	116							5		2		4	4	2			0.6	5.4					50		233
D/34758J21	CR-3990-12-2	ZUNIGA, YVETTE	NO DRIVER'S LICENSE	10/2/2012			40		3	1	116							5		2		4	4	2			0.6	5.4					50		233
D034862J21	CR-4367-12-2	FLORES, MARIO	DRIVING WHILE LICEN	10/16/2012			40		3	1	116							5		2		4	4	2			0.6	5.4					50		233
D034807J21	CR-4398-12-2	RODRIGUEZ DE REYE	NO DRIVER'S LICENSE	10/18/2012			40		3	1	116							5		2		4	4	2			0.6	5.4					50		233
D034797J21	CR-3390-13-2	BAUTISTA, PAUBLO	NO DRIVER'S LICENSE	6/10/2013			40		3	1	66							5		2		4	4	2			0.6	5.4							133
D/34813J21	CR-3162-13-2	OYERVIDES, ALEJAN	NO DRIVER'S LICENSE	6/19/2013			40		3	1	66						5			2		4	4	2			0.6	5.4							133
D/34955J21	CR-4552-13-2	TELLEZ, ALEJANDRO	INVALID CDL	9/24/2013			40		3	1	100							5		2		4	4	2			0.6	5.4							167

EXHIBIT A

JUSTICE OF THE PEACE ROBERTO CONTRERAS
SCHEDULE OF ADJUSTMENTS
FOR THE MONTH ENDED OCTOBER 31, 2013

MVF should not have been assessed.

Receipt #	Docket #....	Name.....	Offense Description.	Off.Date.	APPFEEL	C3WRGA	CCC	CFF	CHS	CHSJP	CO	CON2	CON4	CONS2	CONS4	CONST2	DCF	DPS	EFF	IDF	IND	JCTF	JSF	LTF	MVF	SCF	SJFC	SJFS	SO	STF	TFC	WFCONS	WRITGAF	..Total
DF34492J21	CR-3350-10-2	PADRON-ROJAS, NOI	EXPIRED MOTOR VEHI	6/9/2010			40		3	1	99.9							5		2		4	4	2	0.1		0.6	5.4		30	3		50		250
DF34785J21	CR-3889-10-2	LUGO, JOSE LUIS	NO SAFETY BELT	7/14/2010			40		3	1	50							5		2		4	4	2	0.1		0.6	5.4		30	3		50		200.1
DJ34607J21	CR-1033-11-2	GARCIA, JACINTO E	NO SAFETY BELT	1/18/2011			40		3	1	50							5		2		4	4	2	0.1		0.6	5.4		30	3		50		200.1
DJ34869J21	CR-3222-12-2	GARZA, LARISSA IS	PASSENGER NOT SECU	8/1/2012			40		3	1	50							5		2		4	4	2	0.1		0.6	5.4		30	3		50		200.1
DJ34413J21	CR-4451-12-2	GONZALEZ, ILIANA	NO SAFETY BELT	10/31/2012			40		3	1	50							5		2		4	4	2	0.1		0.6	5.4		30	3		50		200.1
DJ34406J21	CR-1024-13-2	RAMIREZ, JUAN CAR	EXPIRED MOTOR VEHI	2/20/2013			40		3	1	53									2		4	4	2	0.1		0.6	5.4	5	30	3				153.1
DJ34683J21	CR-3231-13-2	OCHOA, JOSE ANTON	PASSENGER NOT SECU	6/26/2013			40		3	1	50							5		2		4	4	2	0.1		0.6	5.4		30	3				150.1
DJ34652J21	CR-4414-13-2	RESENDEZ, JORGE L	EXPIRED DRIVER'S LIC	9/1/2013			40		3	1	66							5		2		4	4	2	0.1		0.6	5.4							133.1
DJ34805J21	CR-4557-13-2	GUERRA, CORANDO	PASSENGER NOT SECU	9/7/2013			40		3	1	50							5		2		4	4	2	0.1		0.6	5.4		30	3				150.1

LTF needs to be assessed.

Receipt #	Docket #....	Name.....	Offense Description.	Off.Date.	APPFEEL	C3WRGA	CCC	CFF	CHS	CHSJP	CO	CON2	CON4	CONS2	CONS4	CONST2	DCF	DPS	EFF	IDF	IND	JCTF	JSF	LTF	MVF	SCF	SJFC	SJFS	SO	STF	TFC	WFCONS	WRITGAF	..Total
DF34908J21	CR-2734-13-2	CASTILLO, JESSICA	SPEEDING (EXCEED PF	5/23/2013							57																							57

DCF fee code needs to be used instead of CEF.

Receipt #	Docket #....	Name.....	Offense Description.	Off.Date.	APPFEEL	C3WRGA	CCC	CFF	CHS	CHSJP	CO	CON2	CON4	CONS2	CONS4	CONST2	DCF	DPS	EFF	IDF	IND	JCTF	JSF	LTF	MVF	SCF	SJFC	SJFS	SO	STF	TFC	WFCONS	WRITGAF	..Total
DF34424J21	C-1395-13-21	WEST, JAMES A.	Debt Claim	10/2/2013		200		25											10		6												5	246
DJ34769J21	C-1490-13-21	GONZALEZ FURNITUI	Civil Case	10/18/2013				25											10		6														41

SCF fee code needs to be used instead of DCF.

Receipt #	Docket #....	Name.....	Offense Description.	Off.Date.	APPFEEL	C3WRGA	CCC	CFF	CHS	CHSJP	CO	CON2	CON4	CONS2	CONS4	CONST2	DCF	DPS	EFF	IDF	IND	JCTF	JSF	LTF	MVF	SCF	SJFC	SJFS	SO	STF	TFC	WFCONS	WRITGAF	..Total
DJ34939J21	C-1555-13-21	JOE GARCIA	Small Claims	10/30/2013										70			25		10		6														111

Was writ service collected? Event code needs to be entered detailing who collected the writ service fee.

Receipt #	Docket #....	Name.....	Offense Description.	Off.Date.	APPFEEL	C3WRGA	CCC	CFF	CHS	CHSJP	CO	CON2	CON4	CONS2	CONS4	CONST2	DCF	DPS	EFF	IDF	IND	JCTF	JSF	LTF	MVF	SCF	SJFC	SJFS	SO	STF	TFC	WFCONS	WRITGAF	..Total
DF34808J21	C-1500-13-21	ADAMS, MICHAEL JA	Debt Claim	10/18/2013													25		10		6												5	46

STF and TFC should not have been assessed. In addition, fine can not exceed $500.

Receipt #	Docket #....	Name.....	Offense Description.	Off.Date.	APPFEEL	C3WRGA	CCC	CFF	CHS	CHSJP	CO	CON2	CON4	CONS2	CONS4	CONST2	DCF	DPS	EFF	IDF	IND	JCTF	JSF	LTF	MVF	SCF	SJFC	SJFS	SO	STF	TFC	WFCONS	WRITGAF	..Total
DJ34542J21	CR-3696-11-2	MARTINEZ, RAMIRO	TRESPASSING/ UNITEI	6/5/2011			40		3	1	550									2		4	4	2			0.6	5.4	5	30	3	50		700

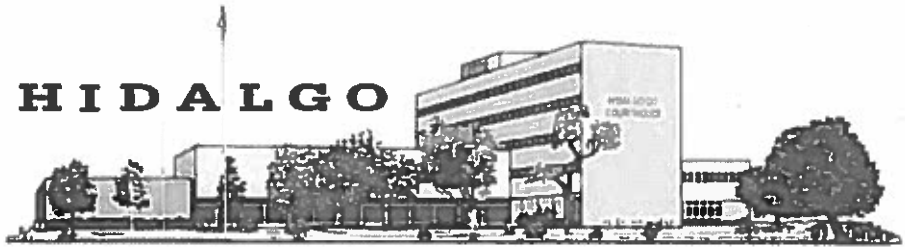
MVF, STF, and TFC should not have been assessed.

Receipt #	Docket #....	Name.....	Offense Description.	Off.Date.	APPFEEL	C3WRGA	CCC	CFF	CHS	CHSJP	CO	CON2	CON4	CONS2	CONS4	CONST2	DCF	DPS	EFF	IDF	IND	JCTF	JSF	LTF	MVF	SCF	SJFC	SJFS	SO	STF	TFC	WFCONS	WRITGAF	..Total
DJ34712J21	CR-1122-13-2	CARRANZA, PAULINC	NO EMERGENCY RESP	2/12/2013			40		3	1	100							5		2		4	4	1	0.1		0.6	5.4		30	3				200.1

EXHIBIT A

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

January 15, 2014

The Honorable Bobby Contreras
Hidalgo County Justice of the Peace Pct. 2, Pl. 1
300 W. Hall Acres, Ste F
Pharr, Texas 78577

Ref: Review of *Monthly Fines and Fees Report* and Supporting Documentation
For the month of November 2013

Dear Judge Contreras:

We have conducted a limited scope review of the *Monthly Fines and Fees Report* and supporting documentation for the month of November 2013 pursuant to Local Government Code §115.002 (a), §115.002 (b), and Code of Criminal Procedure Article 103.011. The objective of the review was to determine if fines, fees, and court costs collected were properly accounted and reported.

Scope:
The scope of our review was limited to collections reported by your office on the *Monthly Fines and Fees Report* for the month of November 2013. 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 fines, fees, and court cost statutes and schedules. The following procedures were also performed:

- Reviewed receipts issued to determine if fines, fees, and court costs were allocated and reported in the proper amounts.
- Reviewed randomly selected receipts and traced method of payment to validated deposit slip to test for lapping.
- Verified receipts issued followed a sequential order.
- Verified that procedures for voided receipts were properly followed.
- Verified that the collections per the *Monthly Fines and Fees Report* agreed to total receipts issued and the deposits made with the County Treasurer.
- Reviewed *Cashier's Daily Close-Out Reports* (Close-Out Report) and County Treasurer receipts to determine whether fees collected were properly accounted and deposited with the County Treasurer on a daily basis.
- Reviewed the submittal dates of the *Monthly Fines and Fees Report* to the County Auditor's Office to determine if the reports were received within five days after the last day of each month.
- Reviewed receipts, Close-Out Reports, and the *Monthly Fines and Fees Report* to verify proper completion.

Conclusion:
Total collections for the month of November 2013 were $48,553.55. Based on the results of our review, we have concluded that fines, fees, and court costs were generally properly accounted and reported; however, the system of internal controls for the accounting and reporting of fines, fees, and court costs require improvement as noted in the following observations.

Observation No. 1:
We reviewed all receipts for the month in review to determine whether fines, fees, and court costs collected were properly allocated and reported.

The results of our review revealed that 26 receipts contained an error in the allocation of fees, fines, and court costs. The Justice of the Peace staff was made aware of the necessary revisions and corrections were made prior to submitting the final *Monthly Fines and Fees Report* to Commissioners Court for approval (see Exhibit A). According to staff, attempts to check the fines, fees, and court costs prior to taking in a payment are being made and will continue to do so.

There are numerous statutes that require Justices of the Peace to charge various fines, fees, and court costs for certain services and offenses. Fines, fees, and court costs must be allocated pursuant to State statutes and/or Commissioners Court approval.

The County may be held liable to the State for failure to properly allocate and report fines, fees, and court costs.

Recommendation:
Management should develop and implement formal monitoring procedures to ensure that fines, fees, and court costs are properly allocated and reported. At a minimum, the following procedures should be implemented:

- Staff should be provided with training regarding the proper allocation of fines, fees, and court costs.
- Staff should review the allocation of fines, fees, and court costs before the official County receipt is issued.
- Access for setting up offense codes with the proper fines, fees, and court costs in *AbleTerm* should be limited to staff with adequate knowledge of the applicable allocation.
- Staff should ensure that the proper fines, fees, and court costs allocation, offense date, and judgment date are entered when a case is setup in *AbleTerm*.

Observation No. 2:
We noted during our review that a mail log was not utilized to record payments received through the mail. According to staff, a mail log is not prepared due to limited staff and limited time to record all incoming mail-in payments.

The County Auditor's Office requires that mail-in payments be listed on a daily mail log. The mail log should include the following information for each mail-in payment received: date received, the name of the payer, the amount of the remittance, the form of the remittance (e.g., cash or check), and, if applicable, the check number.

Failure to ensure that a daily mail log is maintained to record payments received through the mail may result in the loss or misuse of County funds.

Recommendation:
Management should ensure that a daily mail log is maintained to record payments received through the mail. Please refer to the mail log section of the "Cash Handling Guidelines and Procedures" prescribed by the County Auditor's Office for the minimum procedures to be implemented for processing mail-in payments.

Observation No. 3:
Copies of the Office of Court Administration's (OCA) "Official JP Monthly Report", which is generated from *AbleTerm*, for the months of September 2013 through November 2013, have not been filed with the County Auditor's Office, as of today. According to the Justice of the Peace staff, due to a heavy workload, staff has not had the time to generate the OCA's "Official JP Monthly Report."

Pursuant to Local Government Code § 114.001 (b), a monthly report must be filed within five days after the last day of each month. In addition, Local Government Code §112.002 (a) authorizes the county auditor to prescribe the system of accounting for the county. Local Government Code Section 112.002 (b) further states that "the county auditor may adopt and enforce regulations, not inconsistent with law or with a rule adopted under Section 112.003, that the auditor considers necessary for the speedy and proper collecting, checking, and accounting of

the revenues and other funds and fees that belong to the county or to a person for whom a district clerk, district attorney, county officer, or precinct officer has made a collection or for whose use or benefit the officer holds or has received funds. Pursuant to Local Government Code Section 112.002 (a) and (b), the County Auditor requires the submittal of properly completed reports (i.e., *Monthly Report, Schedule of Receipts and Deposits*, a copy of the OCA's "Official JP Monthly Report", etc.) for checking and properly accounting for funds collected by the Justice of the Peace Offices.

Timely submittal of the OCA report helps ensure that revenues are properly recognized.

Recommendation:
Management should ensure that properly completed reports are filed with the County Auditor's Office within five days after the last day of each month. Copies of the OCA's "Official JP Monthly Report" for the months of September 2013 through November 2013 should be filed with the County Auditor's Office as soon as possible.

Please provide written management response to the observations noted above by January 31, 2014.

If you should have any questions or would like to schedule a meeting to discuss the above noted observations, please do not hesitate to contact Marissa Castillo, Internal Auditor I, at 318-2511 ext. 4650, Yvonne Torres, Revenue Audit Supervisor, at 318-2511 ext. 4642, Arcy B. Duran, CPA, Director of Audit, at ext. 4645 or me at ext. 4604.

Respectfully,

Ray Eufracio, CPA
County Auditor
Enclosures: Copies of *Monthly Fines and Fees Report* and Monthly Adjustments
cc: Valde Guerra, Commissioners Court Executive Officer

JUSTICE OF THE PEACE
MONTHLY FINES AND FEES COLLECTED
FOR THE MONTH OF: _____

Judge: BOBBY CONTRERAS
Precinct No. 2 Place No. 1

PBC

City: PHARR, TX
Hidalgo County, Texas

Part I: RECAP OF AMOUNT PAYABLE TO THE COUNTY TREASURER

TOTAL CASH COLLECTED	(Receipts #'s)	34973J21	THRU	35312J21	$ 48,553.55 ~~48,353.55~~
	(Control #'s)	2566023	THRU	2566337	
Sheriff's "D" Report	(Receipt #s)	35573521	THRU	35573521	

LESS: COST ON DEPOSIT 934.20 ~~674.10~~

ADD: COST ON DEPOSIT LIQUIDATED 260.10

AMOUNT OWED TO COUNTY (Should Match Amt in Part III) $ 47,879.45 ~~47,679.35~~

Less: Total amount of remittances to County Treasurer (From Part II) 48,680.55

Total funds due to County Treasurer (Overtransfer Made to Co Treas.) $ (801.10) ~~47,679.45~~

Part II: REMITTANCES MADE TO THE COUNTY TREASURER

DESCRIPTION	AMOUNT	RECEIPT NO.
Total Collections for the Month (See Schedule of Receipts & Deposits)	$ 48,353.55 ~~48,353.55~~	
Add: Previous Month's Bond Overtransfer Oct. '13	127.00	
Add: HCSO Monthly "D" Collections Report	200.00	
Total Remittances Made to County Treasurer	$ 48680.55 ~~48,353.55~~	

008

PREPARED BY: OFELIA ORTIZ FLORES DATE: 12/5/2013

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

RECEIVED
DEC 9
COUNTY AUDITOR'S FORM: RE-JP-004
AUDITOR

Bobby Contreras 12/5/2013
JUSTICE OF THE PEACE DATE

THIS REPORT IS DUE IN THE OFFICE OF THE COUNTY AUDITOR BEFORE THE FIFTH (5TH) WORKING DAY OF THE FOLLOWING MONTH (LGC § 114.001)
REVISED 10/2013

1/14/14

JUSTICE OF THE PEACE
MONTHLY FINES AND FEES COLLECTED
FOR THE MONTH OF: November-13

Judge: BOBBY CONTRERAS
Precinct No. 2 Place No. 1

PBC

City: PHARR, TEXAS
Hidalgo County, Texas

Part III SUMMARY OF COLLECTIONS PAYABLE TO THE COUNTY TREASURER — PAGE 2 OF 2

Name of Fine, Fee, Court Cost	# Issued Filed	Statute Reference	Detail of Amt Collected	GL Acct No	Amt Collected
FINES:					
County Fines (Local Fine)		LGC [illegible] PC 12.23		1200-351-10-063-000-0-000	$ ~~19,400.15~~ R728.85 M X1✓
Texas Parks & Wildlife 44% Fine (State Fine)		TPWC [illegible]		1100-207-20-000-012-0-000	35.00 M ✓
No Safety Belt 50% Fine (State Fine)		TRC [illegible]		1100-207-20-000-028-0-000	25.00 M ✓
Gross Weight 50% Fine (State Fine)		TRC Sec 21 Subsp		1100-207-20-000-013-0-000	-
School District 50% Fines		Educ Code [illegible]		1100-207-30-000-006-0-000	-
LOCAL COURT COSTS AND FEES:					
Courthouse Security Adm Fee ($4)		CCP Art 102.017(b)		1241-341-10-000-001-0-000	~~2,433.22~~ 566.77 M ✓ X1
Courthouse Security Fund JP ($1)		CCP Art 102.017		1245-341-10-000-000-0-000	~~144.00~~ 189.00 M ✓
Justice Court Technology Fund ($4)		CCP Art [illegible]		1242-341-10-000-000-0-000	~~744.00~~ 749.00 M ✓
Time Payment - @40% OF $25.00 ($10.00)		LGC [illegible]		1100-341-10-000-001-0-000	10.00 M ✓
Time Payment - @ 10% of $25.00 ($2.40)		LGC [illegible]		1100-341-10-000-002-0-000	2.50 M ✓
Administrative Local Transaction Fee ($2)		CCP Art 102.072		1100-341-10-000-003-0-000	~~230.83~~ 383.83 M ✓
Motor Vehicle Adm Fee ($10-$20)		TRC Sec 548.603, 521.026 502.407		1100-341-10-000-004-0-000	80.00 M ✓
Special Fees				1100-341-10-063-000-0-000	130.00 M ✓
Deferral Disposition		CCP Art 45.051	$ 30.00	M ✓	
Administrative Fee - "Drivers Safety Course" ($10)		CCP Art 45.051(f)	$ 100.00	M ✓	
Support of Judiciary Fund ($ 05)		LGC [illegible]		1100-341-10-000-009-0-000	~~140.00~~ 111.00 M ✓
Traffic Fee ($1)		TRC [illegible]		1100-341-10-063-000-0-000	~~504.00~~ 258.00 M ✓
Child Safety ($20-$25)		CCP Art 102.014		1200-341-10-000-011-0-000	-
Failure to Appear ($4)		TC [illegible]		1100-341-10-000-012-0-000	
STATE COURT COSTS AND FEES:					
Criminal Justice Planning Fund C C P ($4)		CCP Art [illegible]		1100-207-20-000-001-0-000	-
State General Revenue Fund ($2.50)		LCP Art [illegible]		1100-207-20-000-010-0-000	-
Law Enforcement Education Fund (___ $1, ___ $1.50, ___ $3.50)		Govt Code Sec [illegible]		1100-207-20-000-011-0-000	-
Operators and Chauffeurs License Fund ($75)		TRC [illegible]		1100-207-20-000-031-0-000	-
Time Payment - @50% OF $25.00 ($12.50)		LCG [illegible]		1100-207-20-000-005-0-000	12.50 M ✓
Juvenile Crime and Delinquency Fund (___ $ 25, ___ $ 50)		CCP Art [illegible]		1100-207-20-000-007-0-000	0.94 M ✓
Comprehensive Rehabilitation Fund ($5)		CCP Art [illegible]		1100-207-20-000-008-0-000	-
Fugitive Apprehension Fund ($5)		CCP Art [illegible]		1100-207-20-000-000-0-000	14.65 M ✓
Consolidated Court Costs Fund ($40)		[illegible]		1100-207-20-000-001-0-000	~~3,449.93~~ 7489.93 M ✓
Compensation Victims Of Crime Fund (___ $3, ___ $5, ___ $15, ___ $14)		CCP Art [illegible]		1100-207-20-000-017-0-000	44.05 M ✓
Judicial & Court Personnel Training Fund (___ $1, ___ $2)		Govt Code Sec [illegible]		1100-207-20-000-027-0-000	5.83 M ✓
Correctional Management Institute of Texas Fund ($ 50)	X	CCP Art [illegible]		1100-207-20-000-029-0-000	0.50 M ✓
Indigent Legal Services Fee- JP ($6)	101	Govt Code Sec [illegible]		1100-207-20-000-034-0-000	~~606.00~~ M ✓
State Traffice Fee-Subtitle C ($30)		TRC Sec [illegible]		1100-207-20-000-033-0-000	~~2,400.00~~ 2580.00 M ✓
Jury Service Fee ($4)		CCP Art [illegible]		1100-207-20-000-033-0-000	~~336.00~~ 740.00 M ✓
Support of Judiciary Fund ($5.40)		LGC [illegible]		1100-207-20-000-054-0-000	~~907.00~~ 999.00 M ✓
Birth Certificate Fee ($1.80)		HSC [illegible]		1100-207-20-000-039-0-000	-
Defensive Driving Record Fee ($12)		CCP Art [illegible]		1100-207-20-000-037-0-000	-
Indigent Defense Representation Fund ($2)		LGC [illegible] GC [illegible]		1100-207-20-000-035-0-000	~~508.00~~ 370.00 M ✓
Moving Violation Fee ($0.10)		CCP Art [illegible] GC		1100-207-20-000-041-0-000	~~4.30~~ 10.40 M ✓
Safety Seat Violation Fee ($0.15) [illegible]		TC [illegible]		1100-207-20-000-042-0-000	-
Failure to Appear ($20)		TC [illegible]		1100-207-20-000-066-0-000	-
Electronic Filing Fee - Civil ($10)		Govt Code Sec [illegible]		1100-207-20-000-070-0-000	1,010.00 M ✓
ARREST/WARRANT FEES: STATE		CCP Art [illegible]			
DPS (___ $1, ___ $5, ___ $15, ___ $50)				1100-207-20-000-019-0-000	720.00 M ✓
TABC (___ $3, ___ $5, ___ $15, ___ $50)				1100-207-20-000-020-0-000	-
PKWL (___ $3, ___ $5, ___ $15, ___ $50)				1100-207-20-000-021-0-000	10.00 M ✓
Texas Comptrollers Criminal Investigators				1100-207-20-000-000-0-000	-
ARREST/WARRANT/SERVICE FEES: COUNTY		LGC [illegible]			
Sheriff Fees:				1100-342-10-000-001-0-000	~~905.00~~ 600.00 M ✓
Constable Fees:					
Precinct #1				1100-342-10-290-000-0-000	70.00 M ✓
Precinct #2				1100-342-10-290-000-0-000	7,910.00 M ✓
Precinct #3				1100-342-10-290-000-0-000	210.00 M ✓
Precinct #4				1100-342-10-290-000-0-000	355.00 M ✓
Precinct #5				1100-342-10-290-000-0-000	-
District Attorney Fees				1100-341-10-000-007-0-000	-
Tax Assessor Fraud Investigators				1100-342-10-000-024-0-000	5.00 M ✓
School District Arrest Fee				1100-342-10-000-033-0-000	-
Fire Marshal Fee				1100-342-10-000-001-0-000	-
Code Enforcement Precinct #2				1100-342-10-000-034-0-000	-
Due to Others					
Warrant Fees Out of County Service Fees [illegible]		CCP Art [illegible]		1100-207-20-000-033-0-000	-
Refund - Overpayments				1100-202-00-000-009-0-000	~~1.00~~ 36.70 M X3-a ✓
Due to Others				1100-202-00-000-009-0-000	-
Restitution				1100-202-00-000-009-0-000	-
Failure to Appear- Omnibase ($6)		TC [illegible]		1100-202-00-000-019-0-000	-
Justice Fees (Local Fees)				1100-341-10-000-001-0-000	2,643.00 M ✓
Small Claims Court Filing Fee ($25)		LGC [illegible]	$ 125.00	M ✓	
Debt Claim Fee			$ ~~1,400.00~~	1475.00 M ✓	
Justice Court Filing Fee ($25)		LGC [illegible]	0 ~~400.00~~		
Forcible Entry and Detainer Court Filing Fee ($25)		LGC [illegible]	-		
Landlord Tenant Eviction Filing Fee			~~700.00~~	725.00 M ✓	
Transcript Fees Appeal Fee ($10)		LGC [illegible]	-		
Abstract Fees ($5)		LGC [illegible]	45.00	M ✓	
Writ Filing Fee ($5)		LGC [illegible]	20.00	M ✓	
Issuing other Document ($1 1st pg. .25 for each addit'l pg)		LGC [illegible]	3.00	M ✓	
Certified Copies of Court Papers ($2 1st pg. .25 for each addit'l pg)		LGC [illegible]	-		
Probable Cause Test Hearing Fee ($20)		LCG [illegible]	-		
Birth Certificates ($22 each)		HSC [illegible]		1100-341-10-000-001-0-000	-
Death Certificates ($20 each, each addit'l $3)		HSC [illegible]		1100-341-10-000-001-0-000	-
Preservation of Vital Statistics Fee ($1 each)		HSC Sec [illegible]		1100-341-10-000-008-0-000	-
Jury Fees (Civil $5, Criminal $3)		Rules of Civil Proc Rule [illegible] CCP [illegible]		1100-341-10-000-000-0-000	66.00 M ✓
			TOTAL AMOUNT DUE TO THE COUNTY TREASURER:		~~$47,670.15~~ $47879.45 TB X2 X1 X3

THIS REPORT IS DUE IN THE OFFICE OF THE COUNTY AUDITOR BY OR BEFORE THE FIFTH (5TH) WORKING DAY OF THE FOLLOWING MONTH (GC § 114.026)
COUNTY AUDITOR'S COPY [illegible] PLEASE DO NOT STAPLE

JUSTICE OF THE PEACE ROBERTO CONTRERAS
SCHEDULE OF ADJUSTMENTS
FOR THE MONTH ENDED NOVEMBER 30, 2013

CFF fee code should not have been used. Please use DCF ($25).

Receipt #	Docket #....	Offense Description.	Off.Date.	BOND	..CCC	..CFF	..CHS	..CHSJP	..CO	..CON2	..CRF	..DPS	DTOREF	..EFF	..IDF	..IND	..JCTF	..JSF	..LTF	..MVF	..SJFC	..SJFS	..SO	..STF	..TFC	..TP	WFCONS	WRITEX	WRITGAI	..Total
BF34994J21	C-1570-13-21	Civil Case	11/1/2013			25								10		6														41
B135156J21	C-1633-13-21	Civil Case	11/14/2013			25								10		6													5	46
B135226J21	C-1654-13-21	Civil Case	11/20/2013			25								10		6													5	46

This offense description should no longer be used. In addition, CFF should not have been used, please use LFT ($25).

Receipt #	Docket #....	Offense Description.	Off.Date.	BOND	..CCC	..CFF	..CHS	..CHSJP	..CO	..CON2	..CRF	..DPS	DTOREF	..EFF	..IDF	..IND	..JCTF	..JSF	..LTF	..MVF	..SJFC	..SJFS	..SO	..STF	..TFC	..TP	WFCONS	WRITEX	WRITGAI	..Total
B135117J21	C-1614-13-21	Forcible Entry Detai	11/12/2013			25				70				10		6														111

MVF needs to be assessed.

Receipt #	Docket #....	Offense Description.	Off.Date.	BOND	..CCC	..CFF	..CHS	..CHSJP	..CO	..CON2	..CRF	..DPS	DTOREF	..EFF	..IDF	..IND	..JCTF	..JSF	..LTF	..MVF	..SJFC	..SJFS	..SO	..STF	..TFC	..TP	WFCONS	WRITEX	WRITGAI	..Total
BF34973J21	CR-1125-10-2	NO DRIVER'S LICENSE	2/10/2010		40		3	1	116			5			2		4	4	2		0.6	5.4					50			233
B/35158J21	CR-1308-10-2	FAIL SIGNAL LANE CHA	2/25/2010		40		3	1	103			5			2		4	4	2		0.6	5.4		30	3		50			253
B/35159J21	CR-1309-10-2	SPEEDING (EXCEED PR	2/25/2010		40		3	1	101			5			2		4	4	2		0.6	5.4		30	3		50			251
B/35302J21	CR-3630-10-2	NO DRIVER'S LICENSE	6/23/2010		40		3	1	116				3		2		4	4	2		0.6	5.4	5				50			236
B/34998J21	CR-6479-10-2	CDL- NO COMMERCIAI	11/19/2010		40		3	1	150			5			2		4	4	2		0.6	5.4					50			267
B135093J21	CR-1146-11-2	NO DRIVER'S LICENSE	11/19/2010		40		3	1	116			5			2		4	4	2		0.6	5.4					50			233
B135238J21	CR-2649-11-2	NO DRIVER'S LICENSE	4/7/2011		40		3	1	116			5			2		4	4	2		0.6	5.4					50			233
B134982J21	CR-1336-12-2	DRIVING WHILE LICEN	2/16/2012		40		3	1	116			5			2		4	4	2		0.6	5.4					50			233
B/34976J21	CR-1859-13-2	DRIVING UNDER THE II	4/7/2013		40		3	1	100			5			2		4	4	2		0.6	5.4								167
B/35211J21	CR-2196-13-2	FAILED TO STOP AT A	4/22/2013		40		3	1	53.1			5			2		4	4	2		0.6	5.4		30	3					153.1
B/35285J21	CR-2787-13-2	NO DRIVER'S LICENSE	5/20/2013		40		3	1	66			5			2		4	4	2		0.6	5.4								133
B/35251J21	CR-4843-13-2	CDL- DOMICILED IN TE	9/28/2013		40		3	1	66.1			5			2		4	4	2		0.6	5.4								133.1
B/35240J21	CR-4995-13-2	INVAUD CDL	10/7/2013		40		3	1	100			5			2		4	4	2		0.6	5.4								167

MVF should not be assessed.

Receipt #	Docket #....	Offense Description.	Off.Date.	BOND	..CCC	..CFF	..CHS	..CHSJP	..CO	..CON2	..CRF	..DPS	DTOREF	..EFF	..IDF	..IND	..JCTF	..JSF	..LTF	..MVF	..SJFC	..SJFS	..SO	..STF	..TFC	..TP	WFCONS	WRITEX	WRITGAI	..Total
BF34997J21	CR-1898-10-2	CHILD<18 NOT RESTRA	3/29/2010		40		3	1	50		50	5			2		4	4	2	0.1	0.6	5.4		30	3		50			250.1
B/35184J21	CR-3199-11-2	NO SAFETY BELT	4/22/2011		40		3	1	50			5			2		4	4	2	0.1	0.6	5.4		30	3		50			200.1
B/35312J21	CR-3620-11-2	NO SAFETY BELT	5/16/2011		40		3	1	50			5			2		4	4	2	0.1	0.6	5.4		30	3		50			200.1
B/34995J21	CR-5629-11-2	NO SAFETY BELT	9/28/2011		40		3	1	50			5			2		4	4	2	0.1	0.6	5.4		30	3		50			200.1
B/35072J21	CR-2189-12-2	PASSENGER NOT SECU	5/22/2012		40		3	1	50			5			2		4	4	2	0.1	0.6	5.4		30	3		50			200.1
B/35202J21	CR-1882-13-2	NO SAFETY BELT	4/30/2013		40		3	1	50			5			2		4	4	2	0.1	0.6	5.4		30	3					150.1

Judgment date needs to be entered. Based on the judgment date entered, please verify whether Time Payment should have been assessed.

Receipt #	Docket #....	Offense Description.	Off.Date.	BOND	..CCC	..CFF	..CHS	..CHSJP	..CO	..CON2	..CRF	..DPS	DTOREF	..EFF	..IDF	..IND	..JCTF	..JSF	..LTF	..MVF	..SJFC	..SJFS	..SO	..STF	..TFC	..TP	WFCONS	WRITEX	WRITGAI	..Total
B/34978J21	CR-1102-13-2	SPEEDING (EXCEED PR	2/9/2013						63										2							25				90

LTF needs to be assessed.

Receipt #	Docket #....	Offense Description.	Off.Date.	BOND	..CCC	..CFF	..CHS	..CHSJP	..CO	..CON2	..CRF	..DPS	DTOREF	..EFF	..IDF	..IND	..JCTF	..JSF	..LTF	..MVF	..SJFC	..SJFS	..SO	..STF	..TFC	..TP	WFCONS	WRITEX	WRITGAI	..Total
B/35164J21	CR-3587-13-2	SPEEDING (EXCEED PR	7/7/2013						54																					54

STF and TFC should not have been assessed.

Receipt #	Docket #....	Offense Description.	Off.Date.	BOND	..CCC	..CFF	..CHS	..CHSJP	..CO	..CON2	..CRF	..DPS	DTOREF	..EFF	..IDF	..IND	..JCTF	..JSF	..LTF	..MVF	..SJFC	..SJFS	..SO	..STF	..TFC	..TP	WFCONS	WRITEX	WRITGAI	..Total
BF34980J21	CR-5022-13-2	ASSAULT CLASS C	10/19/2013		40		3	1	27						2		4	4	2		0.6	5.4	5	30	3					127
B035104J21	CR-5055-13-2	FALSE TAX SALES SECT	10/23/2013		40		3	1	500						2		4	4	2		0.6	5.4	5	30	3					600

Incorrect fine was applied, based on Transportation Code 621.506

Receipt #	Docket #....	Offense Description.	Off.Date.	BOND	..CCC	..CFF	..CHS	..CHSJP	..CO	..CON2	..CRF	..DPS	DTOREF	..EFF	..IDF	..IND	..JCTF	..JSF	..LTF	..MVF	..SJFC	..SJFS	..SO	..STF	..TFC	..TP	WFCONS	WRITEX	WRITGAI	..Total
B035022J21	CR-5191-13-2	OVER GROSS WEIGHT	10/22/2013		40		3	1	500			5			2		4	4	2		0.6	5.4								567
B035033J21	CR-5208-13-2	Over34,000lbs Tanden	10/24/2013		40		3	1	500			5			2		4	4	2		0.6	5.4								567
B035032J21	CR-5207-13-2	OVER WEIGHT GROUP	10/25/2013		40		3	1	150			5			2		4	4	2		0.6	5.4								217

Please be more specific as to the weight limit.

Receipt #	Docket #....	Offense Description.	Off.Date.	BOND	..CCC	..CFF	..CHS	..CHSJP	..CO	..CON2	..CRF	..DPS	DTOREF	..EFF	..IDF	..IND	..JCTF	..JSF	..LTF	..MVF	..SJFC	..SJFS	..SO	..STF	..TFC	..TP	WFCONS	WRITEX	WRITGAI	..Total
BF35029J21	CR-5205-13-2	OVER WEIGHT GROUP	10/24/2013		40		3	1	150			5			2		4	4	2		0.6	5.4								217
B035082J21	CR-5252-13-2	OVER WEIGHT GROUP	11/2/2013		40		3	1	150			5			2		4	4	2		0.6	5.4								217

Why was BOND fouddated prior to the 10 days? Please respond back to Marissa or enter an Event on AbleTerm with the reason.

Receipt #	Docket #....	Offense Description.	Off.Date.	BOND	..CCC	..CFF	..CHS	..CHSJP	..CO	..CON2	..CRF	..DPS	DTOREF	..EFF	..IDF	..IND	..JCTF	..JSF	..LTF	..MVF	..SJFC	..SJFS	..SO	..STF	..TFC	..TP	WFCONS	WRITEX	WRITGAI	..Total
B135118J21*\	CR-5256-13-2	NO DRIVER'S LICENSE	11/3/2013	133.1																										133.1
BR35118J21*\	CR-5256-13-2	NO DRIVER'S LICENSE	11/3/2013	-133.1																										-133.1
B135119J21	CR-5256-13-2	NO DRIVER'S LICENSE	11/3/2013		40		3	1	66			5			2		4	4	2	0.1	0.6	5.4								133.1

Was WRIT service collected? Event needs to be entered detailing who collected the writ service fee.

Receipt #	Docket #....	Offense Description.	Off.Date.	BOND	..CCC	..CFF	..CHS	..CHSJP	..CO	..CON2	..CRF	..DPS	DTOREF	..EFF	..IDF	..IND	..JCTF	..JSF	..LTF	..MVF	..SJFC	..SJFS	..SO	..STF	..TFC	..TP	WFCONS	WRITEX	WRITGAI	..Total
B135046J21	C-0033-13-21	Civil Case	1/7/2013																									5		5

COUNTY of HIDALGO

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



EDINBURG, TEXAS 78539

February 6, 2014

The Honorable Bobby Contreras
Hidalgo County Justice of the Peace Pct. 2, Pl. 1
300 W. Hall Acres, Ste F
Pharr, Texas 78577

Ref: Review of *Monthly Fines and Fees Report* and Supporting Documentation
For the month of December 2013

Dear Judge Contreras:

We have conducted a limited scope review of the *Monthly Fines and Fees Report* and supporting documentation for the month of December 2013 pursuant to Local Government Code §115.002 (a), §115.002 (b), and Code of Criminal Procedure Article 103.011. The objective of the review was to determine if fines, fees, and court costs collected were properly accounted and reported.

Scope:
The scope of our review was limited to collections reported by your office on the *Monthly Fines and Fees Report* for the month of December 2013. 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 fines, fees, and court cost statutes and schedules. The following procedures were also performed:

- Reviewed the submittal dates of the *Monthly Fines and Fees Report* and applicable supporting documentation to the County Auditor's Office to determine if the report and applicable supporting documentation were received within five days after the last day of the month pursuant to Local Government Code § 114.001 (b).
- Verified the signature on the *Monthly Fines and 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 Fines and Fees Report* by footing and cross-footing the report.
- Reviewed receipts issued to determine if fines, fees, and court costs were allocated and reported in the proper amounts and verified whether any adjustments were made
- Verified that procedures for voided receipts were properly followed.
- Verified that collections per the *Monthly Fines and Fees Report* agreed to: 1.) total receipts issued per *Ableterm's* Receipt Journal Report, 2.) total collections per *Ableterm's* Fee Distribution Reports, 3.) total deposits made with the County Treasurer, and 4.) total deposits posted to *alio's* Undistributed Receipts general ledger account.

HIDALGO COUNTY DISTRICT JUDGES

JAIME E. TIJERINA, JUDGE, 92nd D.C. | RODOLFO DELGADO, JUDGE, 93rd D.C. | J. R. "BOBBY" FLORES, JUDGE, 139th D.C. | ROSE GUERRA REYNA, JUDGE, 206th D.C. | JUAN R. PARTIDA, JUDGE, 275th D.C. | MARIO E. RAMIREZ, JR., JUDGE, 332nd D.C. | NOE GONZALEZ, JUDGE, 370th D.C. OVERSEER | LETICIA LOPEZ, JUDGE, 381st D.C. | AIDA SALINAS FLORES, JUDGE, 398th D.C. | ISRAEL RAMON, JR., JUDGE, 430th D.C. | JESSE CONTRERAS, JUDGE, 449th D.C.

- Verified that "Discharge" collections received by the Sheriff's Office were receipted by the Justice of the Peace Office and included on the *Monthly Fines and Fees Report.*
- Verified the sequence of receipts per the *Monthly Fines and Fees Report* agreed to *Ableterm's* Receipt Journal Report, and the Sheriff's "D" Report. In addition, verified that receipts followed sequential order.
- Compared the Online Credit Card Report to *Ableterm's* Daily Balance Report to ensure all online credit card transactions were timely receipted by the Justice of the Peace and County Treasurer's Office.
- Reviewed *Cashier's Daily Close-Out Reports* (Close-Out Report) and County Treasurer receipts to determine whether fees collected were properly accounted & deposited with the County Treasurer on a daily basis.
- Reviewed receipts, Close-Out Reports, *Schedule of Receipts and Deposit* form, mail logs, and the *Monthly Fines and Fees Report*, among other reports, to verify proper completion.
- Verified if cash bonds posted by the defendants who failed to appear before the Justice of the Peace were forfeited (liquidated) by the 10th workday following the date of release from jail.

Conclusion:
Total collections for the month of December 2013 were $61,235.85. Based on the results of our review, we have concluded that fines, fees, and court costs were generally properly accounted and reported; however, the system of internal controls for the accounting and reporting of fines, fees, and court costs require improvement as noted in the following observations.

Observation No. 1:
We reviewed all receipts for the month in review to determine whether fines, fees, and court costs collected were properly allocated and reported.

The results of our review revealed that 19 receipts contained an error in the allocation of fees, fines, and court costs. The Justice of the Peace staff was made aware of the necessary revisions (see Exhibit A). According to staff, attempts to check the fines, fees, and court costs prior to taking in a payment are being made and will continue to do so.

There are numerous statutes that require Justices of the Peace to charge various fines, fees, and court costs for certain services and offenses. Fines, fees, and court costs must be allocated pursuant to State statutes and/or Commissioners Court approval.

The County may be held liable to the State for failure to properly allocate and report fines, fees, and court costs.

Recommendation:
Management should develop and implement formal monitoring procedures to ensure that fines, fees, and court costs are properly allocated and reported. At a minimum, the following procedures should be implemented:

- Staff should be provided with training regarding the proper allocation of fines, fees, and court costs.
- Staff should review the allocation of fines, fees, and court costs before the official County receipt is issued.
- Access for setting up offense codes with the proper fines, fees, and court costs in *AbleTerm* should be limited to staff with adequate knowledge of the applicable allocation.
- Staff should ensure that the proper fines, fees, and court costs allocation, offense date, and judgment date are entered when a case is setup in *AbleTerm.*

Observation No. 2:
We noted during our review that a mail log was not utilized to record payments received through the mail. According to staff, a mail log is not prepared due to limited staff and limited time to record all incoming mail-in payments.

The County Auditor's Office requires that mail-in payments be listed on a daily mail log. The mail log should include the following information for each mail-in payment received: date received, the name of the payer, the amount of the remittance, the form of the remittance (e.g., cash or check), and, if applicable, the check number.

Failure to ensure that a daily mail log is maintained to record payments received through the mail may result in the loss or misuse of County funds.

Recommendation:
Management should ensure that a daily mail log is maintained to record payments received through the mail. Please refer to the mail log section of the "Cash Handling Guidelines and Procedures" prescribed by the County Auditor's Office for the minimum procedures to be implemented for processing mail-in payments.

Observation No. 3:
Copies of the Office of Court Administration's (OCA) "Official JP Monthly Report", which is generated from *AbleTerm*, for the months of September 2013 through December 2013, have not been filed with the County Auditor's Office, as of today. According to the Justice of the Peace staff, due to a heavy workload, staff has not had the time to generate the OCA's "Official JP Monthly Report."

Pursuant to Local Government Code § 114.001 (b), a monthly report must be filed within five days after the last day of each month. In addition, Local Government Code §112.002 (a) authorizes the county auditor to prescribe the system of accounting for the county. Local Government Code Section 112.002 (b) further states that "the county auditor may adopt and enforce regulations, not inconsistent with law or with a rule adopted under Section 112.003, that the auditor considers necessary for the speedy and proper collecting, checking, and accounting of the revenues and other funds and fees that belong to the county or to a person for whom a district clerk, district attorney, county officer, or precinct officer has made a collection or for whose use or benefit the officer holds or has received funds. Pursuant to Local Government Code Section 112.002 (a) and (b), the County Auditor requires the submittal of properly completed reports (i.e., *Monthly Report*, *Schedule of Receipts and Deposits*, a copy of the OCA's "Official JP Monthly Report", etc.) for checking and properly accounting for funds collected by the Justice of the Peace Offices.

Timely submittal of the OCA report helps ensure that revenues are properly recognized.

Recommendation:
Management should ensure that properly completed reports are filed with the County Auditor's Office within five days after the last day of each month. Copies of the OCA's "Official JP Monthly Report" for the months of September 2013 through December 2013 should be filed with the County Auditor's Office as soon as possible.

Observation No. 4:
We noted during our review that cash bond posted on November 26, 2013 by defendants who failed to appear before the Justice of the Peace was not forfeited (liquidated) by the 10th workday following the date of their release from jail (see Exhibit B). According to Justice of the Peace Court Coordinator, bond was accidentally not forfeited. The Court Coordinator will liquidated bond as soon as possible.

The Code of Criminal Procedure Article 45.044 (a) (2) states "A justice or judge may enter a judgment of conviction and forfeit a cash bond posted by the defendant in satisfaction of the defendant's fine and cost if the defendant fails to appear according to the terms of the defendant's release." Pursuant to the terms of the cash bond, the defendant must appear before the Justice of the Peace by the 10th workday following the date of their release from jail. If the defendant fails to appear, the Justice of the Peace may declare the cash bond forfeited, enter a judgment of guilty, assess a fine, and apply the cash bond to the payment of the imposed judgment.

Formal monitoring procedures were not in place to ensure that trail dates are set in a timely manner for cases in which a cash bond was posted. This may result in the improper accounting of cash bonds.

Recommendation:
Management should develop and implement formal monitoring procedures to ensure that bonds posted by defendants who fail to appear before the Justice of the Peace are forfeited by the 10th workday following the date of their release from jail.

Please provide written management response to the observations noted above by February 28, 2014. If you should have any questions or would like to schedule a meeting to discuss the above noted observations, please do not hesitate to contact Gricelda Quintero, Internal Auditor I, at 318-2511 ext. 4643, Yvonne Torres, Revenue Audit Supervisor, at 318-2511 ext. 4642, Arcy B. Duran, CPA, Director of Audit, at ext. 4645 or me at ext. 4604.

Respectfully,

Ray Eufracio, CPA
County Auditor

Enclosures: Copies of *Monthly Fines and Fees Report* and Monthly Adjustments

cc: Valde Guerra, Commissioners Court Executive Officer

JUSTICE OF THE PEACE ROBERTO CONTRERAS
SCHEDULE OF ADJUSTMENTS
FOR THE MONTH ENDED DECEMBER 31, 2013

Receipt #	Docket #	Da	fense Description	C	fDate	CCC	CFF	CHS	CHSJP CMIT	CO	CON2	CONST2 CRF	CS	CVCA DCF	DPS	FA EFF	IDF	IND	JCD	JCPT JCTF	ISF	LTF	MCWV MVF	SJFC	SJFS	SO	STF	TFC	FCONST2 WRITGAR	Total
STF and TFC should be assessed.																														
BR35490J21	CR-1298-05-2		EXPIRED MOTOR VI		3/2/2005	40		3		86										4		2				5				140
MVF should be assessed.																														
BR35576J21	CR-2608-10-2		NO DRIVER'S LICEN		5/8/2010	40		3	1	116					5		2			4	4	2		0.6	5.4				50	233
BR35454J21	CR-1798-11-2		NO DRIVER'S LICEN		3/1/2011	40		3	1	116					5		2			4	4	2		0.6	5.4				50	233
BR35451J21	CR-1285-12-2		NO DRIVER'S LICEN		3/29/2012	40		3	1	116					5		2			4	4	2		0.6	5.4				50	233
B/35401J21	CR-1719-12-2		NO DRIVER'S LICEN		4/4/2012	40		3	1	116					5		2			4	4	2		0.6	5.4				50	233
B/35588J21	CR-1636-12-2		NO DRIVER'S LICEN		4/11/2012	40		3	1	116					5		2			4	4	2		0.6	5.4				50	233
B/35582J21	CR-4740-12-2		DRIVING WHILE LIC		11/13/2012	40		3	1	116					5		2			4	4	2		0.6	5.4				50	233
B135360J21	CR-5135-13-2		OPERATE MOTOR \		10/5/2013	40		3	1	66					5		2			4	4	2		0.6	5.4					133
B035457J21	CR-5201-13-2		NO VALID INSPECTI		10/24/2013	40		3	1	100					5		2			4	4	2		0.6	5.4		30	3		200
B035499J21	CR-5506-13-2		PERMIT UNLICENSE		11/5/2013	40		3	1	66					5		2			4	4	2		0.6	5.4					133
B135566J21	CR-5666-13-2		NO CLASS-B-CDL L		11/23/2013	40		3	1	100					5		2			4	4	2		0.6	5.4					167
MVF should not be assessed.																														
B135364J21	CR-2341-11-2		NO SAFETY BELT		3/29/2011	40		3	1	50					5		2			4	4	2	0.1	0.6	5.4		30	3	50	200.1
B/35639J21	CR-3629-11-2		EXPIRED DRIVER'S I		5/16/2011	40		3	1	116					5		2			4	4	2	0.1	0.6	5.4				50	233
B/35367J21	CR-3894-12-2		EXPIRED MOTOR VI		9/7/2012	40		3	1	103					5		2			4	4	2	0.1	0.6	5.4		30	3	50	253.1
B/35653J21	CR-5339-13-2		UNRESTRAINED CH		10/28/2013	40		3	1	50		50			5		2			4	4	2	0.1	0.6	5.4		30	3		200.1
CFF fee code should not have been used. Please use DCF ($25).																														
B035389J21	C-1694-13-21		Debt Claim		12/6/2013		25									10		6											5	46
B235413J21	C-1706-13-21		Civil Case		12/9/2013		25									10		6												41
B235628J21	C-1759-13-21		Civil Case		12/26/2013		25				70					10		6												111
CRF should not be assessed.																														
B235646J21	CR-3505-03-2		NO SAFETY BELT		8/27/2003	17		3	0.5	25		25		15	5	5		0.5	2	4		2						3		107
According to events entered into AbleTerm, citation was served by constable. However, constable service fee was not assessed. Who collected service fee?																														
B/35335J21	C-1684-13-21		Debt Claim		12/3/2013										25	10		6												41
B235393J21	C-1695-13-21		Debt Claim		12/6/2013										25	10		6												41
B235394J21	C-1696-13-21		Debt Claim		12/6/2013										25	10		6												41
B235395J21	C-1697-13-21		Debt Claim		12/6/2013										25	10		6												41
B235396J21	C-1698-13-21		Debt Claim		12/6/2013										25	10		6												41
B235649J21	C-1762-13-21		Debt Claim		12/27/2013										25	10		6												41
B235650J21	C-1763-13-21		Debt Claim		12/27/2013										25	10		6												41
B235651J21	C-1764-13-21		Debt Claim		12/27/2013										25	10		6												41
CS should be $20.																														
B235527J21	CR-4592-13-2		DISREGARDED SCH		9/23/2013	40		3	1	500		5	25				2			4	4	2	0.1	0.6	5.4		30	3		625.1
According to case info entered into AbleTerm, offense occurred within 20 miles of the border. Therefore, entire fine is retained by the county.																														
B/35456J21	CR-5413-13-2		OVER 20,000 SINGI		11/19/2013	40		3	1	75					5		2			4	4	2	75	0.6	5.4					217
Fine amount is determined by weight, therefore be more specific as to weight limit.																														
B135430J21	CR-5582-13-2		OVER TANDEM AXLE		12/2/2013	40		3	1	150					5		2			4	4	2		0.6	5.4					217
B235427J21	CR-5579-13-2		OVER TANDEM AXLE		12/3/2013	40		3	1	150					5		2			4	4	2		0.6	5.4					217
B235665J21	CR-5827-13-2		OVER TANDEM AXLE		12/16/2013	40		3	1	150					5		2			4	4	2		0.6	5.4					217
B235670J21	CR-5837-13-2		OVER TANDEM AXLE		12/18/2013	40		3	1	150					5		2			4	4	2		0.6	5.4					217
B235538J21	CR-2496-12-2		OVER WEIGHT GROUP		6/20/2012	40		3	1	150					5		2			4	4	2		0.6	5.4					217
B/35431J21	CR-5583-13-2		OVER WEIGHT GROUP		12/2/2013	40		3	1	150					5		2			4	4	2		0.6	5.4					217
B235669J21	CR-5836-13-2		OVER WEIGHT GROUP		12/18/2013	40		3	1	150					5		2			4	4	2		0.6	5.4					217

Exhibit A

JUSTICE OF THE PEACE ROBERTO CONTRERAS
SCHEDULE OF ADJUSTMENTS
FOR THE MONTH ENDED DECEMBER 31, 2013

Receipt #	Ducket # Da	fense Description C	fDate	CCC	CFF	CHS	CMIT	CO	CON2	CRF	CS	DCF	DPS	EFF	IDF	IND	JCD	JCTF	JSF	LTF	MVF	SIFC	SJFS	SO	STF	TFC	WRITGAR	Total
According to AbleTerm, weight violation was 5,000 pounds or under. Please be aware, based on statute Transportation code section 621.506 for weight violations involving single or tandem axle weight under 2,500 pounds fine range is from $100 to $500. If weight violation is from 2,500 to 5,000 pounds over weight limit, fine range is from $500 to $1,000. If violation is over 5,000 pounds over weight limit, fine range is from $1,000 to $2,500.																												
R35429J21	CR-5581-13-2	Over34,000lbs Tan	11/21/2013	40		3	1	150				5		2				4	4	2	0.6	5.4						217
135425J21	CR-5576-13-2	Over34,000lbs Tan	11/30/2013	40		3	1	150				5		2				4	4	2	0.6	5.4						217
135428J21	CR-5580-13-2	Over34,000lbs Tan	12/2/2013	40		3	1	150				5		2				4	4	2	0.6	5.4						217
235426J21	CR-5577-13-2	Over34,000lbs Tan	12/3/2013	40		3	1	150				5		2				4	4	2	0.6	5.4						217
235542J21	CR-5769-13-2	Over34,000lbs Tan	12/6/2013	40		3	1	150				5		2				4	4	2	0.6	5.4						217
235541J21	CR-5770-13-2	Over34,000lbs Tan	12/6/2013	40		3	1	150				5		2				4	4	2	0.6	5.4						217
235540J21	CR-5771-13-2	Over34,000lbs Tan	12/6/2013	40		3	1	150				5		2				4	4	2	0.6	5.4						217
235546J21	CR-5772-13-2	Over34,000lbs Tan	12/6/2013	40		3	1	150				5		2				4	4	2	0.6	5.4						217
235549J21	CR-5777-13-2	Over34,000lbs Tan	12/6/2013	40		3	1	150				5		2				4	4	2	0.6	5.4						217
235551J21	CR-5780-13-2	Over34,000lbs Tan	12/6/2013	40		3	1	150				5		2				4	4	2	0.6	5.4						217
235554J21	CR-5793-13-2	Over34,000lbs Tan	12/6/2013	40		3	1	150				5		2				4	4	2	0.6	5.4						217
235559J21	CR-5782-13-2	Over34,000lbs Tan	12/9/2013	40		3	1	150				5		2				4	4	2	0.6	5.4						217
235558J21	CR-5789-13-2	Over34,000lbs Tan	12/9/2013	40		3	1	150				5		2				4	4	2	0.6	5.4						217
235550J21	CR-5778-13-2	Over34,000lbs Tan	12/13/2013	40		3	1	150				5		2				4	4	2	0.6	5.4						217
235544J21	CR-5767-13-2	Over34,000lbs Tan	12/14/2013	40		3	1	150				5		2				4	4	2	0.6	5.4						217
235564J21	CR-5787-13-2	Over34,000lbs Tan	12/14/2013	40		3	1	150				5		2				4	4	2	0.6	5.4						217
235555J21	CR-5792-13-2	Over34,000lbs Tan	12/14/2013	40		3	1	150				5		2				4	4	2	0.6	5.4						217
235552J21	CR-5775-13-2	Over34,000lbs Tan	12/15/2013	40		3	1	150				5		2				4	4	2	0.6	5.4						217
235561J21	CR-5784-13-2	Over34,000lbs Tan	12/15/2013	40		3	1	150				5		2				4	4	2	0.6	5.4						217
235563J21	CR-5786-13-2	Over34,000lbs Tan	12/15/2013	40		3	1	150				5		2				4	4	2	0.6	5.4						217
235557J21	CR-5790-13-2	Over34,000lbs Tan	12/15/2013	40		3	1	150				5		2				4	4	2	0.6	5.4						217
235553J21	CR-5794-13-2	Over34,000lbs Tan	12/15/2013	40		3	1	150				5		2				4	4	2	0.6	5.4						217
235556J21	CR-5791-13-2	Over34,000lbs Tan	12/16/2013	40		3	1	150				5		2				4	4	2	0.6	5.4						217
235635J21	CR-5806-13-2	Over34,000lbs Tan	12/16/2013	40		3	1	150				5		2				4	4	2	0.6	5.4						217
235636J21	CR-5807-13-2	Over34,000lbs Tan	12/16/2013	40		3	1	150				5		2				4	4	2	0.6	5.4						217
235641J21	CR-5811-13-2	Over34,000lbs Tan	12/16/2013	40		3	1	150				5		2				4	4	2	0.6	5.4						217
235612J21	CR-5819-13-2	Over34,000lbs Tan	12/16/2013	40		3	1	150				5		2				4	4	2	0.6	5.4						217
235615J21	CR-5822-13-2	Over34,000lbs Tan	12/16/2013	40		3	1	150				5		2				4	4	2	0.6	5.4						217
235617J21	CR-5825-13-2	Over34,000lbs Tan	12/16/2013	40		3	1	150				5		2				4	4	2	0.6	5.4						217
235618J21	CR-5826-13-2	Over34,000lbs Tan	12/16/2013	40		3	1	150				5		2				4	4	2	0.6	5.4						217
235623J21	CR-5833-13-2	Over34,000lbs Tan	12/16/2013	40		3	1	150				5		2				4	4	2	0.6	5.4						217
235668J21	CR-5835-13-2	Over34,000lbs Tan	12/16/2013	40		3	1	150				5		2				4	4	2	0.6	5.4						217
235600J21	CR-5799-13-2	Over34,000lbs Tan	12/17/2013	40		3	1	150				5		2				4	4	2	0.6	5.4						217
235609J21	CR-5809-13-2	Over34,000lbs Tan	12/17/2013	40		3	1	150				5		2				4	4	2	0.6	5.4						217
235642J21	CR-5812-13-2	Over34,000lbs Tan	12/17/2013	40		3	1	150				5		2				4	4	2	0.6	5.4						217
235611J21	CR-5818-13-2	Over34,000lbs Tan	12/17/2013	40		3	1	150				5		2				4	4	2	0.6	5.4						217
235672J21	CR-5839-13-2	Over34,000lbs Tan	12/17/2013	40		3	1	150				5		2				4	4	2	0.6	5.4						217
235599J21	CR-5798-13-2	Over34,000lbs Tan	12/18/2013	40		3	1	151				5		2				4	4	2	0.6	5.4						218
235601J21	CR-5800-13-2	Over34,000lbs Tan	12/18/2013	40		3	1	150				5		2				4	4	2	0.6	5.4						217
235633J21	CR-5804-13-2	Over34,000lbs Tan	12/18/2013	40		3	1	150				5		2				4	4	2	0.6	5.4						217
235643J21	CR-5814-13-2	Over34,000lbs Tan	12/18/2013	40		3	1	150				5		2				4	4	2	0.6	5.4						217
235620J21	CR-5829-13-2	Over34,000lbs Tan	12/18/2013	40		3	1	150				5		2				4	4	2	0.6	5.4						217
235666J21	CR-5830-13-2	Over34,000lbs Tan	12/18/2013	40		3	1	150				5		2				4	4	2	0.6	5.4						217
235621J21	CR-5831-13-2	Over34,000lbs Tan	12/18/2013	40		3	1	150				5		2				4	4	2	0.6	5.4						217
235622J21	CR-5832-13-2	Over34,000lbs Tan	12/18/2013	40		3	1	150				5		2				4	4	2	0.6	5.4						217
235673J21	CR-5838-13-2	Over34,000lbs Tan	12/18/2013	40		3	1	150				5		2				4	4	2	0.6	5.4						217
235607J21	CR-5815-13-2	Over34,000lbs Tan	12/19/2013	40		3	1	150				5		2				4	4	2	0.6	5.4						217
235610J21	CR-5817-13-2	Over34,000lbs Tan	12/19/2013	40		3	1	150				5		2				4	4	2	0.6	5.4						217

JUSTICE OF THE PEACE ROBERTO CONTRERAS
SCHEDULE OF ADJUSTMENTS
FOR THE MONTH ENDED DECEMBER 31, 2013

Receipt #	Docket #	Da	fense Description	C fDate	CCC	CFF	CHS	CMIT	CO	CON2	CRF	CS	DCF	DPS	EFF	IDF	IND	JCD	JCTF	JSF	LTF	MVF	SJFC	SJFS	SO	STF	TFC	WRITGAR	Total
According to AbleTerm, weight violation was 5,000 pounds or under. Please be aware, based on statute Trasnportation code section 621.506 for weight violations involving single or tandem axle weight under 2,500 pounds fine range is from $100 to $500. If weight violation is from 2,500 to 5,000 pounds over weight limit, fine range is from $500 to $1,000. If violation is over 5,000 pounds over weight limit, fine range is from $1,000 to $2,500.																													
BR35663J21	CR-5821-13-2		Over34,000lbs Tan	12/19/2013	40		3	1		150				5			2			4	4	2	0.6	5.4					217
B235664J21	CR-5823-13-2		Over34,000lbs Tan	12/19/2013	40		3	1		150				5			2			4	4	2	0.6	5.4					217
B235616J21	CR-5824-13-2		Over34,000lbs Tan	12/19/2013	40		3	1		150				5			2			4	4	2	0.6	5.4					217
B235634J21	CR-5805-13-2		Over34,000lbs Tan	12/20/2013	40		3	1		150				5			2			4	4	2	0.6	5.4					217
B235637J21	CR-5808-13-2		Over34,000lbs Tan	12/20/2013	40		3	1		150				5			2			4	4	2	0.6	5.4					217
B235608J21	CR-5813-13-2		Over34,000lbs Tan	12/20/2013	40		3	1		150				5			2			4	4	2	0.6	5.4					217
B235644J21	CR-5816-13-2		Over34,000lbs Tan	12/20/2013	40		3	1		150				5			2			4	4	2	0.6	5.4					217

Receipt #	Docket #	Da	fense Description	C fDate	CCC	CFF	CHS	CMIT	CO	CON2	CRF	CS	DCF	DPS	EFF	IDF	IND	JCD	JCTF	JSF	LTF	MVF	SJFC	SJFS	SO	STF	TFC	WRITGAR	Total
BR35613J21	CR-5820-13-2		Over34,000lbs Tan	12/20/2013	40		3	1		150				5			2			4	4	2	0.6	5.4					217
B235619J21	CR-5828-13-2		Over34,000lbs Tan	12/20/2013	40		3	1		150				5			2			4	4	2	0.6	5.4					217
B235667J21	CR-5834-13-2		Over34,000lbs Tan	12/20/2013	40		3	1		150				5			2			4	4	2	0.6	5.4					217
B235674J21	CR-5840-13-2		Over34,000lbs Tan	12/20/2013	40		3	1		150				5			2			4	4	2	0.6	5.4					217
B235675J21	CR-5841-13-2		Over34,000lbs Tan	12/20/2013	40		3	1		150				5			2			4	4	2	0.6	5.4					217
B235638J21	CR-5810-13-2		Over34,000lbs Tan	12/21/2013	40		3	1		150				5			2			4	4	2	0.6	5.4					217
B235562J21	CR-5785-13-2		OVER TANDEM LO/	12/6/2013	40		3	1		150				5			2			4	4	2	0.6	5.4					217
B235565J21	CR-5788-13-2		OVER TANDEM LO/	12/11/2013	40		3	1		150				5			2			4	4	2	0.6	5.4					217

Exhibit A

Justice of the Peace Roberto Contreras
Precinct 2, Place 1
Schedule of Bonds on Deposit
December 31, 2013

Year	Receipt Date	Docket No.	Bond Amount
2013			
	11/26/2013	CR-5449-13-21	$ 167.00
		Total	$ 167.00

EXHIBIT B

RECEIVED
Jan. 13, 2014

JUSTICE OF THE PEACE
MONTHLY FINES AND FEES COLLECTED
FOR THE MONTH OF: December-13

PBC

Judge: BOBBY CONTRERAS
Precinct No. 2 Place No. 1

City: PHARR, TX
Hidalgo County, Texas

Part I: RECAP OF AMOUNT PAYABLE TO THE COUNTY TREASURER

TOTAL CASH COLLECTED	(Receipts #'s)	35313J21	THRU 35677J21	$ 61,235.85 ~~60,844.60~~
	(Control #'s)	2566338	THRU 2566684	
Sheriff's "D" Report	(Receipt #s)	35813J21	THRU 35816J21	

LESS: COST ON DEPOSIT — <42.10 -

ADD: COST ON DEPOSIT LIQUIDATED — 1,176.70 ~~634.10~~

AMOUNT OWED TO COUNTY (Should Match Amt in Part III) — $ 61,869.75 ~~61,478.70~~

Less Total amount of remittances to County Treasurer (From Part II) — 62,036.95

Total funds due to County Treasurer (Overtransfer Made to Co Treas.) — (167.00) $ ~~61,478.70~~

Part II: REMITTANCES MADE TO THE COUNTY TREASURER

DESCRIPTION	AMOUNT	RECEIPT NO.
Total Collections for the Month (See Schedule of Receipts & Deposits)	$60,344.60 ~~60,844.60~~	
Add: Previous Month's Bond Overtransfer	801.10	
Add: HCSO Monthly "D" Collections Report	391.25	
Total Remittances Made to County Treasurer	$ 62,036.95 ~~60,844.60~~	

PREPARED BY: OFELIA ORTIZ FLORES — DATE: 1/10/2014

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

AUDITED BY THE HIDALGO COUNTY AUDITOR'S OFFICE
DATE 1/20/14 1/22/14

Bobby Contreras — 1/10/2014
JUSTICE OF THE PEACE — DATE

THIS REPORT IS DUE IN THE OFFICE OF THE COUNTY AUDITOR BEFORE THE FIFTH (5TH) WORKING DAY OF THE FOLLOWING MONTH (LGC § 113.001)

COUNTY AUDITOR'S FORM RF-JP-004 — REVISED 10 2013

JUSTICE OF THE PEACE
MONTHLY FINES AND FEES COLLECTED
FOR THE MONTH OF: December-13

RECEIVED
Dec. 13, 2014

Judge: BOBBY CONTRERAS
Precinct No. 2 Place No. 1

PBC

City: PHARR, TEXAS
Hidalgo County, Texas

Part III SUMMARY OF COLLECTIONS PAYABLE TO THE COUNTY TREASURER

Name of Fine, Fee, Court Cost	# Issued Filed	Statute Reference	Detail of Amt Collected	GL Acct No	Amt Collected	
FINES:						
County Fines (Local Fine)		LGC 133.004, PC 12.23		1208-351-10-00-3480-0000	$ 29,701.40 ~~30,083.80~~	X1
Texas Parks & Wildlife 88% Fine (State Fine)		TPWC 42.107		1100-207-20-0000-0012-0000	85.00	
No Safety Belt 50% Fine (State Fine)		TRC 545.412, 545.413		1100-207-20-0000-0028-0000	62.50	
Gross Weight 50% Fine (State Fine)		TRC Sec 621.506(g)		1100-207-20-0000-0013-0000	-	
School District 50% Fines		Educ Code § 25.093 (d) (3)		1100-207-20-0000-0000-0000	-	
LOCAL COURT COSTS AND FEES:						
Courthouse Security Adm Fee ($1)		CCP Art 102.017(b)		1241-341-10-0000-0001-0000	743.36 ~~835.00~~	X1
Courthouse Security Fund JP ($1)		CCP Art 102.017		1245-341-10-0000-0000-0000	734.78 ~~834.60~~	X1
Justice Court Technology Fund ($4)		CCP Art 102.0173		1202-341-10-0000-0000-0000	915.13 ~~1,060.00~~	X1
Time Payment - 40% Of $25.00 ($10.00)		LGC 133.103(d)		1100-341-10-0000-0001-0000	-	
Time Payment - 10% of $25.00 ($2.50)		LGC 133.103(e)		1100-341-10-0000-0002-0000	-	
Administrative Local Transaction Fee ($2)		CCP Art 102.072		1100-341-10-0000-0000-0000	499.57 ~~1,000.00~~	
Motor Vehicle Adm Fee ($10-$20)		TRC Sec 520.008, 521.026, 502.403		1100-341-10-0000-0000-0000	20.00	
Special Fees				1100-341-10-0000-0000-0000	70.00	
Deferred Disposition		CCP Art 45.051	$ -			
Administrative Fee - "Drivers Safety Course" ($10)		CCP Art 45.051(b)	$ 70.00			
Support of Judiciary Fund ($5.00)		LGC 133.105		1100-341-10-0000-0021-0000	142.06 ~~340.00~~	
Traffic Fee ($3)		TRC 542.403		1100-341-10-0000-0000-0000	274.51 ~~330.00~~	
Child Safety ($20-$25)		CCP Art 102.014		1100-341-10-0000-0011-0000	25.00	
Failure to Appear ($4)		TC Sec. 706.006, TC Sec. 706.007(a-2)		1100-341-10-0000-0012-0000		
STATE COURT COSTS AND FEES:						
Criminal Justice Planning Fund (CCP ($5)		CCP Art 102.081		1100-207-20-0000-0013-0000	10.00	
State General Revenue Fund ($2.50)		CCP Art 102.085		1100-207-20-0000-0010-0000	5.00	
Law Enforcement Education Fund (___ $1, ___ $1.50 ___ $3.50)		Govt Code Sec. 414.002		1100-207-20-0000-0011-0000	7.00	
Operators and Chauffeurs License Fund ($75)		TRC 601.192		1100-207-20-0000-0000-0000	-	
Time Payment - 10% Of $25.00 ($2.50)		LGC 133.103 (b)		1100-207-20-0000-0005-0000	-	
Juvenile Crime and Delinquency Fund (___ $.25 ___ $.50)		CCP Art 102.0175(m)		1100-207-20-0000-0017-0000	2.00	X17
Comprehensive Rehabilitation Fund ($5)		CCP Art 102.082		1100-207-20-0000-0008-0000	5.00	
Fugitive Apprehension Fund ($5)		CCP Art 102.0178(a) 2		1100-207-20-0000-0003-0000	30.00	
Consolidated Court Costs Fund ($40)		CCP Art 102.0178(a) 1 & 133.102		1100-207-20-0000-0015-0000	9773.31 ~~10,462.00~~	
Compensation Victims Of Crime Fund (___ $3 ___ $5 ___ $15 ___ $35)		CCP Art 56.54(a-2)(3)		1100-207-20-0000-0017-0000	120.00	
Judicial & Court Personnel Training Fund (___ $1, ___ $2)		Govt Code Sec. 56.004 (b)		1100-207-20-0000-0127-0000	11.00	
Correctional Management Institute of Texas Fund ($ 50)		CCP Art 102.029		1100-207-20-0000-0029-0000	1.00	
Indigent Legal Services Fee- JP ($6)	R7	Govt Code Sec 101.121 (2nB)		1100-207-20-0000-0014-0000	522.00	
State Traffice Fee-Subtitle C ($30)		TRC Sec 542.4031		1100-207-20-0000-0035-0000	2595.63 ~~2550.00~~	
Jury Service Fee ($4)		CCP Art 102.0045		1100-207-20-0000-0013-0000	947.13 ~~936.00~~	
Support of Judiciary Fund ($5.00)		LGC 133.105		1100-207-20-0000-0014-0000	1272.62 ~~1,257.00~~	
Birth Certificate Fee ($1.00)	-	HSC 191.0225(f)		1100-207-20-0000-0019-0000	-	
Defensive Driving Record Fee ($12)		CCP Art 45.0241 (a-1)		1100-207-20-0000-0053-0000	-	
Indigent Defense Representation Fund ($2)		LGC 133.107 (JP) 102.021		1100-207-20-0000-0099-0000	467.50 ~~462.00~~	
Moving Violation Fee ($0.80)		CCP Art 102.0212(a)		1100-207-20-0000-0061-0000	8.01 ~~7.90~~	
Safety Seat Violation Fee ($0.15)		TC 545.412 (b-1)		1100-207-20-0000-0062-0000	.07 -	
Failure to Appear ($20)		TC 706.006/TC 706.007(a-2)		1100-207-20-0000-0000-0000		
Electronic Filing Fee - Civil ($10)		Govt Code Sec 101.0411		1100-207-20-0000-0000-0000	870.00	
ARREST/WARRANT FEES: STATE		CCP Sec 102.011				
DPS (___ $1 ___ $5 ___ $15 ___ $50)				1100-207-20-0000-0019-0000	1063.92 ~~1,050.00~~	
TABC (___ $1 ___ $5 ___ $35 ___ $50)				1100-207-20-0000-0020-0000	5.00	
PWL (___ $1 ___ $5 ___ $35 ___ $50)				1100-207-20-0000-0021-0000	10.00	
Texas Comptrollers Criminal Investigators				1100-207-20-0000-0000-0000	-	
ARREST/WARRANT/SERVICE FEES: COUNTY		LGC 118.131				
Sheriff Fees:				1100-342-10-0000-0001-0000	140.00	
Constable Fees:						
Precinct #1				1100-342-10-0291-0000-0000	420.00	
Precinct #2				1100-342-10-0292-0000-0000	6831.13 ~~8,700.00~~	
Precinct #3				1100-342-10-0293-0000-0000	-	
Precinct #4				1100-342-10-0294-0000-0000	1,380.00	
Precinct #5				1100-342-10-0295-0000-0000	70.00	
District Attorney Fees				1100-341-10-0000-0017-0000	50.00	
Tax Assessor Fraud Investigators				1100-342-10-0000-0002-0000	-	
School District Arrest Fee				1100-342-10-0000-0003-0000	-	
Fire Marshal Fee				1100-342-20-0000-0001-0000	-	
Code Enforcement Precinct #2				1100-342-10-0000-0004-0000	-	
Due to Others						
Warrant Fees/Out of County Service Fees Due Law Enforcement Agencies		CCP Art 102.011 (a) 2 (A)		1100-207-20-0000-0000-0000	-	
Refund - Overpayments				1100-202-00-0000-0000-0000	45.30	X3-9 ✓
Due to Others				1100-202-00-0000-0000-0000	-	
Restitution				1100-202-00-0000-0000-0000	-	
Failure to Appear - Omnibase ($6)		TC 706.006/TC 706.007(a-2)		1100-202-00-0000-0000-0000		
Justice Fees (Local Fees)				1100-341-10-0000-0001-0000	2,364.50	
Small Claims Court Filing Fee ($25)		LGC 118.121 118.122	$ 250.00			
Debt Claim Fee		LGC 118.121 118.122	1,300.00			
Landlord-Tenant Eviction Filing Fee		LGC 118.121 118.122	625.00			
Transcript Fees/Appeal Fee ($80)		LGC 118.121/118.123 (b)	20.00			
Abstract Fees ($5)		LGC 118.121 118.123 (c)	65.00			
Writ Filing Fee ($5)		LGC 118.121 118.123 (d)	55.00			
Issuing other Document ($1 1st pg. .25 for each addt'l pg)		LGC 118.121/118.123 (e)	29.50			
Certified Copies of Court Papers ($1 1st pg. .25 for each addt'l pg)		LGC 118.121	-			
Probable Cause Tow Hearing Fee ($20)		LCG 101.161(a)(4)	20.00			
Birth Certificates ($22 each)		HSC 191.0045 (a)(1)(A)		1100-341-10-0000-0001-0000	-	
Death Certificates ($20 each, each addt'l $3)		HSC 191.0045 (a)(1)(B)		1100-341-10-0000-0001-0000	-	
Preservation of Vital Statistics Fee ($1 each)		HSC Sec 191.0045 (h) Rules of Civil Proc Rule 5.1		1100-341-10-0000-0000-0000	-	
Jury Fees (Civil $5, Criminal $3)		CCP 102.004		1100-341-10-0000-0000-0000	-	

ALDITED BY THE HIDALGO COUNTY AUDITOR'S OFFICE
DATE 4/20/14 1/23/14

TOTAL AMOUNT DUE TO THE COUNTY TREASURER: $ ~~42,978.70~~

THIS REPORT IS DUE TO THE OFFICE OF THE COUNTY AUDITOR BEFORE THE FIFTH (5th) WORKING DAY OF THE FOLLOWING MONTH (LGC § 114.001)
COUNTY AUDITORS FORM - JP (2014) REVISED in 2013

$161,869.95 X1 X2

COUNTY of HIDALGO

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



EDINBURG, TEXAS 78539

November 1, 2013

The Honorable Luis Garza
Hidalgo County Justice of the Peace Pct. 3, Pl. 1
730 N. Breyfogle, Suite C
Mission, Texas 78572

Ref: Review of *Monthly Fines and Fees Report* and Supporting Documentation
For the month of September 2013

Dear Judge Garza:

We have conducted a limited scope review of the *Monthly Fines and Fees Report* (*Monthly Report*) and supporting documentation for the month of September 2013 pursuant to Local Government Code §115.002 (a), §115.002 (b), and Code of Criminal Procedure Article 103.011. The objectives of the review were to determine if fines, fees, and court costs collected were properly accounted and reported.

Scope:
The scope of our review was limited to collections reported by your office on the *Monthly Report* for the month of September 2013. 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 fines, fees, and court cost statutes and schedules. The following procedures were also performed:

- Reviewed the submittal dates of the *Monthly Report* and applicable supporting documentation to the County Auditor's Office to determine if the report and applicable supporting documentation were received within 5 days after the last day of the month pursuant to Local Government Code §114.001 (b).
- Verified the signature on the *Monthly Report* to ensure that the report was signed by an authorized signatory as documented on the "Authorized Signatories Form."
- Verified the mathematical accuracy of the *Monthly Report* by footing and cross-footing the report.
- Reviewed receipts issued to determine if fines, fees, and court costs were allocated and reported in the proper amounts and verified whether any adjustments were made.
- Verified that procedures for voided receipts were properly followed.
- Verified that collections per the *Monthly Report* agreed to: 1.) total receipts issued per *Ableterm's* Receipt Journal Report, 2.) total collections per *Ableterm's* Fee Distribution Reports, 3.) total deposits made with the County Treasurer, and 4.) total deposits posted to *alio's* Undistributed Receipts general ledger account.

- Verified that "Discharge" collections received by the Sheriff's Office were receipted by the Justice of the Peace Office and included on the *Monthly Report*.
- Verified the sequence of receipts per the *Monthly Report* agreed to *Ableterm's* Receipt Journal Report, and the Sheriff's "D" Report. In addition, verified that receipts followed sequential order.
- Compared the Online Credit Card Report to *Ableterm's* Daily Balance Report to ensure all online credit card transactions were timely receipted by the Justice of the Peace and County Treasurer's Office.
- Reviewed *Cashier's Daily Close-Out Reports* and County Treasurer receipts to determine whether fees collected were properly accounted & deposited with the County Treasurer on a daily basis.
- Reviewed receipts, Close-Out Reports, *Schedule of Receipts and Deposit* form, mail logs, and the *Monthly Report*, among other reports, to verify proper completion.
- Verified if cash bonds posted by the defendants who failed to appear before the Justice of the Peace were forfeited (liquidated) by the 10th workday following the date of release from jail.

Conclusion:
Total collections for the month of September 2013 were $81,885.04. Based on the results of our review, we have concluded that fines, fees, and court costs were generally properly accounted and reported; however, the system of internal controls for the accounting and reporting of fines, fees, and court costs require improvement as noted in the following observations.

Observation No. 1:
We reviewed receipts issued for the month ended September 30, 2013 to determine whether fines, fees, and court costs collected were properly allocated and reported.

The results of our review revealed that 48 receipts contained errors in the allocation of fees, fines, and court costs. The Justice of the Peace staff was made aware of the necessary revisions and corrections were made prior to submitting the final *Monthly Report* to Commissioners Court for approval (see Exhibit A).

There are numerous statutes that require Justices of the Peace to charge various fines, fees, and court costs for certain services and offenses. Fines, fees, and court costs must be allocated pursuant to State statutes and/or Commissioners Court approval.

Formal monitoring procedures have not been implemented to ensure that fines, fees, and court costs are properly allocated and reported. The County may be held liable to the State for failure to properly allocate and report fines, fees, and court costs.

Recommendation:
Management should develop and implement formal monitoring procedures to ensure that fines, fees, and court costs are properly allocated and reported. At a minimum, the following procedures should be implemented:

- Staff should be provided with training regarding the proper allocation of fines, fees, and court costs.
- Staff should review the allocation of fines, fees, and court costs before the official County receipt is issued.
- Access for setting up offense codes with the proper fines, fees, and court costs in *AbleTerm* should be limited to staff with adequate knowledge of the applicable allocation.
- Staff should ensure that the proper fines, fees, and court costs allocation, offense date, and judgment date are entered when a case is setup in *AbleTerm*.

Observation No. 2:
We noted during our review that a cash bond (CR11-00010-J31) posted by a defendant that failed to appear before the Justice of the Peace was not forfeited (liquidated) in a timely manner. The bond was received January 4, 2011. According to the comments in *AbleTerm's* docket book, the case is pending a pre-trial hearing; however, it appears that the pre-trial hearing has not been set.

Code of Criminal Procedure Article 45.044 9a) (2) states "A justice or judge may enter a judgment of conviction and forfeit a cash bond posted by the defendant in satisfaction of the defendant's fine and cost if the defendant fails to appear according to the terms of the defendant's release". Pursuant to the terms of the cash bond, the defendant must appear before the Justice of the Peace by the 10th workday following the date of their release from jail. If the defendant fails to appear, the Justice of the Peace may declare the cash bond forfeited, enter a judgment of guilty, assess a fine, and apply the cash bond to the payment of the imposed judgment. If a defendant posts a cash bond and requests a trial, the case should be brought to trial or final disposition as promptly as practicable.

Formal monitoring procedures are not in place to ensure that cases, in which defendants post a cash bond and request a trial, are promptly brought to trial for final disposition. This may result in the improper accounting of cash bonds.

Recommendation:
Management should develop and implement formal monitoring procedures to ensure that cases, in which defendants post a cash bond and request a trial, are promptly brought to trial for final disposition.

Observation No. 3:
We noted during our review that, at times, a daily mail log of mail-in payments was not prepared.

The County Auditor's Office requires that mail-in payments be listed on a daily mail log. In addition, the individual responsible for issuing receipts should verify that an official County receipt was issued for each incoming mail-in payment. The person conducting this verification should provide his/her signature on the mail log as acknowledgment of the verification.

Formal monitoring procedures were not in place to ensure that a daily mail log of mail-in payments was prepared. This may result in the loss or misuse of County funds.

Recommendation:
Management should develop and implement formal monitoring procedures that a daily mail log of mail-in payments is prepared. At a minimum, the procedures noted above should be implemented. Please refer to the "Mail Log" section of the "Cash Handling Policy, Guidelines, and Procedures" prescribed by the County Auditor for the specific procedures to be implemented in order to ensure adequate internal controls for the safeguarding of public funds.

Observation No. 4:
We noted during our review that 7 of 20 *Cashier's Daily Close-Out Report* (Close-Out Reports) prepared during the month of September 2013 were not submitted to the County Treasurer's Office on a daily basis after the bank deposit was made. The Close-Out Reports were submitted 2 to 4 days after the bank deposit was made.

The County Auditor's Office requires that cashiers reconcile cash on hand to receipts issued and the approved change fund, if any, on a daily basis by utilizing the *Cashier's Daily Close-Out Report* (Close-Out report). Once the reconciliation is completed and the collections are deposited to the County's General Fund bank account, the Close-Out Report along with the bank validated deposit slip must be submitted to the County Treasurer's Office on a daily basis. The County Treasurer's Office utilizes the Close-Out Report, along with the bank validated deposit slip to timely receipt and account for the collections deposited to the County's General Fund bank account.

Formal monitoring procedures have not been developed and implemented to ensure that the Close-Out Report is submitted to the County Treasurer's Office on a daily basis. Failure to submit the Close-Out Report to the County Treasurer's Office on a daily basis results in the improper accounting of County funds.

Recommendation:
Management should develop and implement formal monitoring procedures to ensure that the Close-Out Report is submitted to the County Treasurer's Office on a daily basis.

Please provide written a management response to the observations noted above by November 22, 2013. If you should have any questions or would like to schedule a meeting to discuss the above noted observations, please do not hesitate to contact Marissa Castillo, Internal Auditor I, at 318-2511 ext. 4650, Yvonne Torres, Revenue Audit Supervisor, at ext. 4642, Arcy B. Duran, CPA, Director of Audit, at ext. 4645, or me at ext. 4604.

Respectfully,

Ray Eufracio, CPA
County Auditor

Enclosures

cc: Valde Guerra, Commissioners Court Executive Officer

JUSTICE OF THE PEACE
MONTHLY FINES AND FEES COLLECTED
FOR THE MONTH OF: September-13

Judge: LUIS GARZA
Precinct No. 3 **Place No.** 1

PBC

City: MISSION, TX
Hidalgo County, Texas

Part I: RECAP OF AMOUNT PAYABLE TO THE COUNTY TREASURER

TOTAL CASH COLLECTED	(Receipts #s)	38237J31	THRU	38773J31	$ 81885.04 ~~80,179.94~~
	(Control #s)	2611386	THRU	2611866	
Sheriffs "D" Report	(Receipt #s)	39002531	THRU	39008031	
	(Control #s)		THRU		

LESS: DUE AS REFUNDS — $ -
Overpayment -

COST ON DEPOSIT — 1643.30 X7

ADD: COST ON DEPOSIT LIQUIDATED — 1643.30 X7

AMOUNT OWED TO COUNTY (Should Match Amt in Part III) — 81885.04 ~~80,179.94~~ X3

Less Total amount of remittances to County Treasurer (From Part II) — 81,885.04 ~~69,290.49~~

Total funds due to County Treasurer (Overtransfer Made to Co Treas.) — (167.00) ~~10,889.45~~

Part II: REMITTANCES MADE TO THE COUNTY TREASURER

DESCRIPTION	AMOUNT	RECEIPT NO.
Total Collections for the Month (See Schedule of Receipts & Deposits)	$ ~~69,290.49~~ 80,179.94	B1
Add: Previous Month's Bond Overtransfer Jan '11	167.00	
Add: HCSO Monthly "D" Collections Report	1705.10 ~~$0.00~~ X9	
	82,052.04	
	$ ~~69,290.49~~	

PREPARED BY: Kimberly Echavarria — DATE PREPARED: 10/9/2013 9:32

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

JUSTICE OF THE PEACE — DATE: 10-9-2013

AUDITED BY THE HIDALGO COUNTY AUDITOR'S OFFICE
DATE: 10-30-13

THIS REPORT IS DUE IN THE OFFICE OF THE COUNTY AUDITOR BEFORE THE FIFTH (5TH) WORKING DAY OF THE FOLLOWING MONTH (LGC § 114.001)
COUNTY AUDITOR'S FORM: RE-JP-004 10-30-13 — REVISED: 2/10

JUSTICE OF THE PEACE
MONTHLY FINES AND FEES COLLECTED
FOR THE MONTH OF: September-13

Judge: LUIS GARZA
Precinct No. 3 Place No. 1

PBC

City: MISSION, TX
Hidalgo County, Texas

Part III: SUMMARY OF COLLECTIONS PAYABLE TO THE COUNTY TREASURER

Name of Fine, Fee, Court Cost	# Issued/ Filed	Statute Reference	Detail of Amt Collected	GL Acct No	Amt Collected
FINES:					
County Fines (Local Fine)		LGC 113 044, PC 12 23		1200-351-10-865-000-0-000	$ 32245.90 31,433.76
Texas Parks & Wildlife 85% Fine (State Fine)		TPWC 12 107		1100-207-20-000-013-0-000	2,578 05
No Safety Belt 50% Fine (State Fine)		TRC 545 412, 545 413		1100-207-20-000-021-0-000	340.50 340.55
Gross Weight 50% Fine (State Fine)		TRC Sec 621 506(g)		1100-207-20-000-013-0-000	-
School District 50% Fines		Educ Code § 25 093 (d) 1 1A)		1100-207-30-000-008-0-000	-
LOCAL COURT COSTS AND FEES:					
Courthouse Security Adm Fee($3)		CCP Art 102 017 (b)		1241-341-10-060-001-0-000	1263.70 1,311.49
Courthouse Security Fund JP ($1)		CCP Art. 102 017		1245-341-10-865-000-0-000	372.15 365.76
Justice Court Technology Fund ($4)		CCP Art. 102 0173		1242-341-10-060-000-0-000	1676.95 1,651.33
Time Payment - @40% OF $25 00 ($10 00)		LGC 133 103 (d)		1100-341-10-060-001-0-000	421.41 422.70
Time Payment - @ 10% of $25 00 ($2 50)		LGC 133 103 (e)		1100-341-10-060-002-0-000	105.36 105.67
Administrative Local Transaction Fee ($2)		CCP Art 102 072		1100-341-10-060-003-0-000	930.07 917.24
Motor Vehicle Adm Fee ($10-$20) (Dismissed for Lac Exp DL Exp Insp Cert, Exp Lic Reg)		TRC Sec 548 605, 521 026, 502 407		1100-341-10-060-004-0-000	80 00
Special Fees				1100-341-10-865-000-0-000	792.90
Deferred Disposition					
Administrative Fee "Driver's Safety Course" ($10)		CCP Art. 45 051	732 90		
Support of Judiciary Fund ($ 60)		CCP Art 45 0511(f)	60.00		
Traffic Fee ($3)		LGC 133 105		1100-341-10-060-009-0-000	223.89 220.46
Child Safety ($20-$25)		TRC 542 403		1100-341-10-865-000-0-000	604.04 603.83
Failure to Appear ($4)		CCP Art. 102 014		1100-341-10-060-011-0-000	20 00
STATE COURT COSTS AND FEES:		TC 706 006/TC 706 007(d)(2)		1100-341-10-060-012-0-000	-
Criminal Justice Planning Fund C C P ($5)					
State General Revenue Fund ($2 50)		CCP Art 102 051		1100-207-20-000-003-0-000	-
Law Enforcement Education Fund (____$1, ____$1 50, ____$3 50)		CCP Art 102 015		1100-207-20-000-010-0-000	-
Operators and Chauffeurs License Fund ($75)		Govt Code Sec 415 002		1100-207-20-000-011-0-000	-
Time Payment - @50% OF $25 00 ($12 50)		TRC 548 192		1100-207-20-000-031-0-000	-
Juvenile Crime and Delinquency Fund (____$ 25, ____$ 50)		LGC 133 103 (h)		1100-207-20-000-005-0-000	526.77 528.37
Comprehensive Rehabilitation Fund ($5)		CCP Art 102 075(m)		1100-207-20-000-007-0-000	9 74
Fugitive Apprehension Fund ($5)		CCP Art. 102 082		1100-207-20-000-008-0-000	-
Consolidated Court Costs Fund ($17)		CCP Art. 102 019 (a) 2		1100-207-20-000-009-0-000	102 40
Compensation Victims Of Crime Fund (____$3, ____$5, ____$15, ____$35)		CCP Art 102 075 (a) & LGC 133 102		1100-207-20-000-015-0-000	16378.46 16,132.35
Judicial & Court Personnel Training Fund (____$1, ____$2)		CCP Art. 56 35 (2) & (3)		1100-207-20-000-017-0-000	307.17
Correctional Managment Institute of Texas Fund ($ 50)		Govt. Code Sec. 56 003 (b)		1100-207-20-000-027-0-000	38.95
Indigent legal Services Fee-JP ($6)	X 41	CCP Art. 102 075		1100-207-20-000-029-0-000	9 23
State Traffic Fee- Subtitle C ($30)		Govt. Code Sec. 103 141 (2)(B)		1100-207-20-000-004-0-000	246 00
Jury Service Fee ($4)		TRC Sec 542 403		1100-207-20-000-035-0-000	5757.48 5,713 39
Support of Judiciary Fund ($5 40)		CCP Art 102 0045		1100-207-20-000-053-0-000	1506.00 1,480 40
Birth Certificate Fee ($1 80)		LGC 133 103		1100-207-20-000-054-0-000	1951.39 1,917 53
Defensive Driving Record Fee ($12)		HSC 191 0226(f)		1100-207-20-000-039-0-000	-
Indigent Defense Representation Fund ($2)		CCP Art. 45 0510 (c-1)		1100-207-20-000-057-0-000	-
Moving Violation Fee ($0 10)		LGC 133 107/ GC 102 023		1100-207-20-000-059-0-000	692.69 678 04
Safety Seat Violation Fee ($0.15)		CCP Art 102 022/GC		1100-207-20-000-061-0-000	18.13 17 17
Failure to Appear ($20)		TC 545 412 (b-1)		1100-207-20-000-062-0-000	-
ARREST /WARRANT FEES: STATE R FILING FEE		TC 706 006/TC 706 007(d)(2)		1100-207-20-000-066-0-000	-
D.P.S. (____$3, ____$5, ____$35, ____$50)		CCP Art. 102 011		1100-207-20-000-070-0-000	410.00
T.A.B.C. (____$3, ____$5, ____$35, ____$50)				1100-207-20-000-019-0-000	1418.69 1,411 66
P.K.W.L. (____$3, ____$5, ____$35, ____$50)				1100-207-20-000-020-0-000	5 00
Texas Comptrollers Criminal Investigators				1100-207-20-000-021-0-000	250 00
ARREST /WARRANT/SERVICE FEES: COUNTY				1100-207-20-000-060-0-000	-
Sheriff Fees:		LGC 118 131			
Constable Fees:				1100-342-10-060-001-0-000	656.20 318.40
Precinct #1					
Precinct #2				1100-342-10-291-000-0-000	-
Precinct #3				1100-342-10-292-000-0-000	-
Precinct #4				1100-342-10-293-000-0-000	8,242 00
Precinct #5				1100-342-10-294-000-0-000	-
District Attorney Fees				1100-342-10-295-000-0-000	-
Tax Assessor Fraud Investigators				1100-341-10-060-007-0-000	500 00
School District Arrest Fee				1100-342-10-060-002-0-000	-
Fire Marshal Fee				1100-342-10-060-003-0-000	12 04
Due to Others				1100-342-20-060-001-0-000	-
Warrant Fees Due to Other Law Enforcement Agencies		CCP Art 102 011 (a) 2 (A)		1100-207-30-000-001-0-000	-
Refund - Overpayments				1100-202-00-000-011-0-000	29.78 30.20
Due to Others				1100-202-00-000-011-0-000	-
Restitution				1100-202-00-000-011-0-000	-
Failure to Appear - OmniBase ($6)		TC 706 006/TC 706 007(d)(2)		1100-202-00-000-019-0-000	-
Justice Fees (Local Fees)				1100-341-10-060-001-0-000	1135.00 1,145 00
Small Claims Court Filing Fee ($25)		LGC 118 121/118 122	P 88 00		
Justice Court Filing Fee ($25) – DEBT CLAIM		LGC 118 121/118 122	440 00	535.00	
Forcible Entry and Detainer Court Filing Fee ($25) Landlord/Tenant		LGC 118 121/118 122	555 00	500.00	
Transcript Fees ($10)		LGC 118 121/118 123 (b)	-		
Abstract Fees ($5)		LGC 118 121/118 123 (c)	105 00		
Writ Filing Fee ($5)		LGC 118 121/118 123 (d)	5 00		
Issuing other Document ($1 1st pg, .25 for each addt'l pg)		LGC 118 121/118 123 (e)	-		
Certified Copies of Court Papers ($2 1st pg, .25 for each addt'l pg)		LGC 118 121	-		
Probable Cause Tow Hearing Fee ($20)		LGC 101 1401(a)4	-		
Birth Certificates ($22 each $9.20 local)		HSC 191 0045 (3)(d)		1100-341-10-060-001-0-000	-
Death Certificates ($20 each, each addt'l $3)		HSC 191 0045 (3)(d)		1100-341-10-060-001-0-000	32 00
Preservation of Vital Statistics Fee ($1 each)		HSC Sec 191 0045 (h)		1100-341-10-060-008-0-000	5 00
Jury Fees (Civil $5, Criminal $3)		Rules of Civil Proc , Rule 544 CCP 102 004		1100-341-10-060-006-0-000	-
				TOTAL AMOUNT DUE TO THE COUNTY TREASURER:	$ 88,177.34

AUDITED BY THE HIDALGO COUNTY AUDITOR'S OFFICE
DATE: ML 10-20-13

43 10/30/13

THIS REPORT IS DUE IN THE OFFICE OF THE COUNTY AUDITOR BEFORE THE FIFTH (5TH) WORKING DAY OF THE FOLLOWING MONTH (LGC § 114 008)
COUNTY AUDITOR'S FORM: RE-JP-004 REVISED 2/10

81,885.04

X1 X1 X1 X12 X3-4 V TO X2, X1 X3

JUSTICE OF THE PEACE LUIS GARZA
SCHEDULE OF ADJUSTMENTS
FOR THE PERIOD ENDING SEPTEMBER 30, 2013

Incorrect fee code was utilized. Please use DCF (525) fee code.

Receipt #	Docket #	Offense Description	Off.Date	CCC	CHS	CHSJP	CMIT	CO	CON3	CONST.3	CRF	CVCA	DD	DPS	DTOREF	EFF	FA	IDF	IND	JCD	JCPT	JCTF	JSF	LFT	LTF	MVF	SCF	SJFC	SJFS	SO	STF	TFC	TP	WFPREC	Total
DF 38408/31	DC13-001-31	Debt Claim	9/10/2013													10			6								25								41
D/ 38410/31	DC13-002-31	Debt Claim	9/10/2013													10			6								25								41
D/ 38414/31	DC13-003-31	Debt Claim	9/11/2013													10			6								25								41
D/ 38459/31	DC13-004-31	Debt Claim	9/13/2013													10			6								25								41
D/ 38460/31	DC13-005-31	Debt Claim	9/13/2013													10			6								25								41
D/ 38462/31	DC13-006-31	Debt Claim	9/13/2013													10			6								25								41
D/ 38463/31	DC13-007-31	Debt Claim	9/13/2013													10			6								25								41
D/ 38464/31	DC13-008-31	Debt Claim	9/13/2013													10			6								25								41
D/ 38491/31	DC13-009-31	Debt Claim	9/17/2013													10			6								25								41
D/ 38507/31	DC13-010-31	Debt Claim	9/18/2013													10			6								25								41
D/ 38551/31	DC13-011-31	Debt Claim	9/20/2013						70							10			6								25								111
D/ 38653/31	DC13-012-31	Debt Claim	9/24/2013													10			6								25								41
D/ 38657/31	DC13-013-31	Debt Claim	9/24/2013													10			6								25								41
D/ 38661/31	DC13-014-31	Debt Claim	9/25/2013						70							10			6								25								111
D/ 38664/31	DC13-015-31	Debt Claim	9/20/2013						70							10			6								25								111
D/ 38700/31	DC13-016-31	Debt Claim	9/27/2013													10			6								25								41
D/ 38701/31	DC13-017-31	Debt Claim	9/27/2013													10			6								25								41
D/ 38707/31	DC13-019-31	Debt Claim	9/26/2013													10			6								25								41
D/ 38711/31	DC13-018-31	Debt Claim	9/26/2013													10			6						25										41
D/ 38731/31	DC13-020-31	Debt Claim	9/26/2013													10			6								25								41
DF 38739/31	DC13-021-31	Debt Claim	9/27/2013						70							10			6								25								111

TFC should not have been assessed.

Receipt #	Docket #	Offense Description	Off.Date	CCC	CHS	CHSJP	CMIT	CO	CON3	CONST.3	CRF	CVCA	DD	DPS	DTOREF	EFF	FA	IDF	IND	JCD	JCPT	JCTF	JSF	LFT	LTF	MVF	SCF	SJFC	SJFS	SO	STF	TFC	TP	WFPREC	Total
DF 38737/31	CR-4707-02-3	EXPIRED REGISTRATIO	1/14/2002	17	3		0.5	106				15		5			5			0.5	2	4			2							3		50	213

Due to type of offense, fine needs to be split 50% CO and 50% CRF.

Receipt #	Docket #	Offense Description	Off.Date	CCC	CHS	CHSJP	CMIT	CO	CON3	CONST.3	CRF	CVCA	DD	DPS	DTOREF	EFF	FA	IDF	IND	JCD	JCPT	JCTF	JSF	LFT	LTF	MVF	SCF	SJFC	SJFS	SO	STF	TFC	TP	WFPREC	Total
D/ 38633/31	CR-6512-03-3	ALLOW CHILD TO RIDE	7/22/2003	17	3		0.5	100				15		5			5			0.5	2	4			2							3		50	207
D/ 38422/31	CR-5060-04-3	UNRESTRAINED CHILD	6/12/2004	40	3			100						5								4			2						30	3		50	237

Due to offense date, MVF should not be assessed.

Receipt #	Docket #	Offense Description	Off.Date	CCC	CHS	CHSJP	CMIT	CO	CON3	CONST.3	CRF	CVCA	DD	DPS	DTOREF	EFF	FA	IDF	IND	JCD	JCPT	JCTF	JSF	LFT	LTF	MVF	SCF	SJFC	SJFS	SO	STF	TFC	TP	WFPREC	Total
DF 38734/31	CR-4705-02-3	NO DRIVER'S LICENSE	1/14/2002	17	3		0.5	135.9				15		5			5			0.5	2	4			2	0.1								50	240
D/ 38770/31	CR-8121-04-3	NO DRIVER'S LICENSE	9/30/2004	40	3			65.9						5								4			2	0.1									120
D/ 38761/31	CR-3699-07-3	SPEEDING (EXCEED PR	3/15/2007	40	3	1		44.9						5								4	4		2	0.1		0.6	3.4		30	3		50	191

Is judgment date correct? If correct, judgment date should not have been assessed.

Receipt #	Docket #	Offense Description	Off.Date	CCC	CHS	CHSJP	CMIT	CO	CON3	CONST.3	CRF	CVCA	DD	DPS	DTOREF	EFF	FA	IDF	IND	JCD	JCPT	JCTF	JSF	LFT	LTF	MVF	SCF	SJFC	SJFS	SO	STF	TFC	TP	WFPREC	Total
D/ 38587/31	CR-6985-05-3	NO DRIVER'S LICENSE	4/1/2005	40	3			132						5								4			2								25	50	261
D/ 38563/31	CR-4917-05-3	NO SAFETY BELT	5/4/2005	40	3			50						5								4			2						30	3	25	50	212

MVF needs to be assessed.

Receipt #	Docket #	Offense Description	Off.Date	CCC	CHS	CHSJP	CMIT	CO	CON3	CONST.3	CRF	CVCA	DD	DPS	DTOREF	EFF	FA	IDF	IND	JCD	JCPT	JCTF	JSF	LFT	LTF	MVF	SCF	SJFC	SJFS	SO	STF	TFC	TP	WFPREC	Total
D/ 38582/31	CR11-04471-I	DEFECTIVE TURN SIGN	8/19/2011	40	3	1		100						5				2				4	4		2			0.6	5.4			30	3		50	250
D/ 38584/31	CR13-0521-13	FAIL TO PASS TO LEFT	1/17/2013	40	3	1		109.1						5				2				4	4		2			0.6	5.4			30	3	25		228.1
DF 38429/31	CR13-2654-13	DISREGARD STOP SIGN	6/27/2013	40	3	1							53	5	0.1			2				4	4		2			0.6	5.4			30	3			153.1
D/ 38617/31	CR13-3046-13	DISREGARD STOP SIGN	7/29/2013	40	3	1		53						5				2				4	4		2			0.6	5.4			30	3			153
D/ 38282/31	CR13-3109-13	DISREGARD STOP SIGN	8/9/2013	40	3	1		53										2				4	4		2			0.6	5.4	5	30	3			153
D/ 38322/31	CR13-3113-13	DISREGARD RED LIGHT	8/10/2013	40	3	1		53										2				4	4		2			0.6	5.4	5	30	3			153
D/ 38415/31	CR13-3184-13	DISREGARD STOP SIGN	8/16/2013	40	3	1		53						5				2				4	4		2			0.6	5.4			30	3			153
D/ 38452/31	CR13-3199-13	DISREGARD STOP SIGN	8/16/2013	40	3	1		53.1						5				2				4	4		2			0.6	5.4			30	3			153.1
D/ 38676/31	CR13-3330-13	DISREGARD RED LIGHT	8/21/2013	40	3	1		103						5				2				4	4		2			0.6	5.4			30	3			203
D/ 38281/31	CR13-3276-13	DISREGARD STOP SIGN	8/21/2013	40	3	1		53							4			2				4	4		2			0.6	5.4	5	30	3			157
D/ 38595/31	CR13-3392-13	DISREGARD STOP SIGN	8/27/2013	40	3	1												2				4	4		2			0.6	5.4	5	30	3			100
D/ 38528/31	CR13-3379-13	DISREGARD STOP SIGN	8/30/2013	40	3	1		53										2				4	4		2			0.6	5.4	5	30	3			153
D/ 38571/31	CR13-3372-13	DISREGARD STOP SIGN	9/4/2013	40	3	1		53										2				4	4		2			0.6	5.4	5	30	3			153
D/ 38629/31	CR13-3375-13	DISREGARD STOP SIGN	9/4/2013	40	3	1		53										2				4	4		2			0.6	5.4	5	30	3			153

EXHIBIT A

MVF should NOT be assessed.

Receipt #	Docket #...	Offense Description.	Off.Date .	..CCC	..CHS	..CHSJP	..CMIT	...CO	..CON3	CONST.3	..CRF	..CVCA	..DD	..DPS	DTOREF	..EFF	..FA	..IDF	..IND	..JCD	..JCPT	..JCTF	..JSF	..LFT	..LTF	..MVF	..SCF	..SJFC	..SJFS	..SO	..STF	..TFC	..TP	WFPREC!	..Total
Ef 38564131	CR11-06264-J	NO SAFETY BELT	11/25/2011	16.02	1.2	0.41		50						2				0.81				1.6	1.6		2.8	0.05		0.24	2.16		12.01	1.2	25	50	167.1
Ef 38288131	CR13-2652-13	ISSUE INSPECTION CEF	7/11/2013	40	3	1		100						5				2				4	4		2	0.1		0.6	5.4		30	3			200.1
Ef 38287131	CR13-2653-13	KNOWINGLY ISSUES AI	7/11/2013	40	3	1		100						5				2				4	4		2	0.1		0.6	5.4		30	3			200.1

Was capias assessed? If no capias was assessed, please use the appropriate fee code for a warrant fee. In addition, MVF should not have been assessed.

Ef 38418131	CR12-5622-13	NO SAFETY BELT	11/26/2012	24.01	1.8	0.6		50		50				3				1.21				2.4	2.4		3.2	0.07		0.36	3.24		18	1.8	15.01		177.1

Fine can not exceed $50. In addition, MVF should not be assessed.

Receipt #	Docket #...	Offense Description.	Off Date .	..CCC	..CHS	..CHSJP	..CMIT	...CO	..CON3	CONST.3	..CRF	..CVCA	..DD	..DPS	DTOREF	..EFF	..FA	..IDF	..IND	..JCD	..JCPT	..JCTF	..JSF	..LFT	..LTF	..MVF	..SCF	..SJFC	..SJFS	..SO	..STF	..TFC	..TP	WFPREC!	..Total
Ef 38437131	CR13-0990-13	NO SAFETY BELT	2/14/2013	7.03	0.52	0.18		52						0.87				0.36				0.7	0.71		3.06	0.03		0.11	0.95		5.27	0.52	8.79		81.1

Was capias assessed? If no capias was assessed, please use the appropriate fee code for a warrant fee.

Ef 38677131	CR13-1652-13	NO LIABILITY INSURAN	4/10/2013	1.2	0.08	0.03		175		50								0.06				0.12	0.12		2.05			0.02	0.17	0.15			25		254

STF, TFC and MVF should not have been assessed.

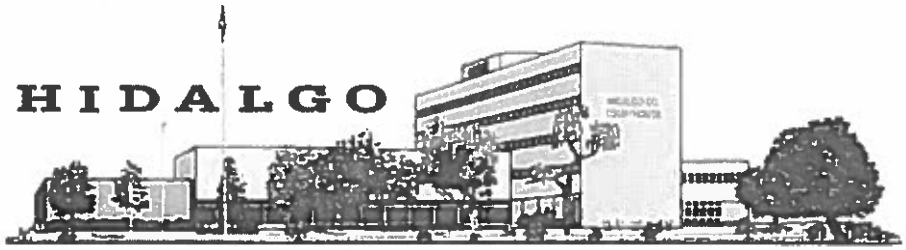
BCB826131	CR13-3299-13	FAIL TO I.D.	8/14/2013	40	3	1		26.9										2				4	4		2	0.1		0.6	5.4	5	30	3			127

Fine can not exceed $25 ($12.50 CO and $12.50 CRF) for the first offense. In addition, MVF needs to be assessed.

Receipt #	Docket # ..	Offense Description.	Off.Date .	..CCC	..CHS	..CHSJP	..CMIT	...CO	..CON3	CONST.3	..CRF	..CVCA	..DD	..DPS	DTOREF	..EFF	..FA	..IDF	..IND	..JCD	..JCPT	..JCTF	..JSF	..LFT	..LTF	..MVF	..SCF	..SJFC	..SJFS	..SO	..STF	..TFC	..TP	WFPREC!	..Total
Ef 38578131	CR13-3661-13	UNRESTRAINED CHILD	9/15/2013	40	3	1		12.55			12.55			5				2				4	4		2			0.6	5.4		30	3			125.1

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

December 19, 2013

The Honorable Luis Garza
Hidalgo County Justice of the Peace Pct. 3, Pl. 1
730 N. Breyfogle, Suite C
Mission, Texas 78572

Ref: Review of *Monthly Fines and Fees Report* and Supporting Documentation
For the month of October 2013

Dear Judge Garza:

We have conducted a limited scope review of the *Monthly Fines and Fees Report* (*Monthly Report*) and supporting documentation for the month of October 2013 pursuant to Local Government Code §115.002 (a), §115.002 (b), and Code of Criminal Procedure Article 103.011. The objectives of the review were to determine if fines, fees, and court costs collected were properly accounted and reported.

Scope:
The scope of our review was limited to collections reported by your office on the *Monthly Report* for the month of October 2013. 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 fines, fees, and court cost statutes and schedules. The following procedures were also performed:

- Reviewed the submittal dates of the *Monthly Report* and applicable supporting documentation to the County Auditor's Office to determine if the report and applicable supporting documentation were received within 5 days after the last day of the month pursuant to Local Government Code §114.001 (b).
- Verified the signature on the *Monthly Report* to ensure that the report was signed by an authorized signatory as documented on the "Authorized Signatories Form."
- Verified the mathematical accuracy of the *Monthly Report* by footing and cross-footing the report.
- Reviewed receipts issued to determine if fines, fees, and court costs were allocated and reported in the proper amounts and verified whether any adjustments were made.
- Verified that procedures for voided receipts were properly followed.
- Verified that collections per the *Monthly Report* agreed to: 1.) total receipts issued per *Ableterm's* Receipt Journal Report, 2.) total collections per *Ableterm's* Fee Distribution Reports, 3.) total deposits made with the County Treasurer, and 4.) total deposits posted to *alio's* Undistributed Receipts general ledger account.

- Verified that "Discharge" collections received by the Sheriff's Office were receipted by the Justice of the Peace Office and included on the *Monthly Report*.
- Verified the sequence of receipts per the *Monthly Report* agreed to *Ableterm's* Receipt Journal Report, and the Sheriff's "D" Report. In addition, verified that receipts followed sequential order.
- Compared the Online Credit Card Report to *Ableterm's* Daily Balance Report to ensure all online credit card transactions were timely receipted by the Justice of the Peace and County Treasurer's Office.
- Reviewed *Cashier's Daily Close-Out Reports* and County Treasurer receipts to determine whether fees collected were properly accounted & deposited with the County Treasurer on a daily basis.
- Reviewed receipts, Close-Out Reports, *Schedule of Receipts and Deposit* form, mail logs, and the *Monthly Report*, among other reports, to verify proper completion.
- Verified if cash bonds posted by the defendants who failed to appear before the Justice of the Peace were forfeited (liquidated) by the 10th workday following the date of release from jail.

Conclusion:
Total collections for the month of October 2013 were $85,866.39. Based on the results of our review, we have concluded that fines, fees, and court costs were generally properly accounted and reported; however, the system of internal controls for the accounting and reporting of fines, fees, and court costs require improvement as noted in the following observations.

Observation No. 1:
We reviewed receipts issued for the month ended October 31, 2013 to determine whether fines, fees, and court costs collected were properly allocated and reported.

The results of our review revealed that 25 receipts contained errors in the allocation of fees, fines, and court costs. The Justice of the Peace staff was made aware of the necessary revisions and corrections were made prior to submitting the final *Monthly Report* to Commissioners Court for approval (see Exhibit A). According to the Justice of the Peace staff, staff does not always have the time to verify that fees, fines, and court costs are applied correctly to the case prior to taking in a payment due to a high volume of customers. In addition, the Court Coordinator, attempts to verify receipts for the proper allocation of the fines, fees, and court costs on a weekly basis. Furthermore, addition, some adjustments are due to fee codes set up in error on their receipting system, *AbleTerm*.

There are numerous statutes that require Justices of the Peace to charge various fines, fees, and court costs for certain services and offenses. Fines, fees, and court costs must be allocated pursuant to State statutes and/or Commissioners Court approval.

The County may be held liable to the State for failure to properly allocate and report fines, fees, and court costs.

Recommendation:
Management should develop and implement formal monitoring procedures to ensure that fines, fees, and court costs are properly allocated and reported. At a minimum, the following procedures should be implemented:

- Staff should be provided with training regarding the proper allocation of fines, fees, and court costs.
- Staff should make time to review the allocation of fines, fees, and court costs before the official County receipt is issued.
- Access for setting up offense codes with the proper fines, fees, and court costs in *AbleTerm* should be limited to staff with adequate knowledge of the applicable allocation.
- Staff should ensure that the proper fines, fees, and court costs allocation, offense date, and judgment date are entered when a case is setup in *AbleTerm*.

Observation No. 2:
We noted during our review that a cash bond (CR11-00010-J31) posted by a defendant that failed to appear before the Justice of the Peace was not forfeited (liquidated) in a timely manner. The bond was received January 4, 2011. According to the comments in *AbleTerm's* docket book, the case is pending a pre-trial hearing; however, it appears that the pre-trial hearing has not been set. According to staff, this case was entered by a previous employee thus the current employee responsible for cash bond forfeitures was not aware of the issue; however, attempts to resolve the issue will be now be made by the current employee.

Code of Criminal Procedure Article 45.044 9a) (2) states "A justice or judge may enter a judgment of conviction and forfeit a cash bond posted by the defendant in satisfaction of the defendant's fine and cost if the defendant fails to appear according to the terms of the defendant's release". Pursuant to the terms of the cash bond, the defendant must appear before the Justice of the Peace by the 10th workday following the date of their release from jail. If the defendant fails to appear, the Justice of the Peace may declare the cash bond forfeited, enter a judgment of guilty, assess a fine, and apply the cash bond to the payment of the imposed judgment. If a defendant posts a cash bond and requests a trial, the case should be brought to trial or final disposition as promptly as practicable.

Failure to ensure that cases, in which defendants post a cash bond and request a trial, are promptly brought to trial for final disposition may result in the improper accounting of cash bonds.

Recommendation:
Management should ensure that cases, in which defendants post a cash bond and request a trial, are promptly brought to trial for final disposition.

Observation No. 3:
We noted that 13 of 23 *Cashier's Daily Close-Out Report* (Close-Out Reports) prepared during the month of October 2013 were not submitted to the County Treasurer's Office on a daily basis after the bank deposit was made. The Close-Out Reports were submitted 2 to 4 days after the bank deposit was made. According to the Justice of the Peace staff, the Close-Out Reports are, at times, submitted late since they lose track of which Close-Out Reports have been submitted to the County Treasurer's Office due to a heavy work load.

The County Auditor's Office requires that cashiers reconcile cash on hand to receipts issued and the approved change fund, if any, on a daily basis by utilizing the *Cashier's Daily Close-Out Report* (Close-Out report). Once the reconciliation is completed and the collections are deposited to the County's General Fund bank account, the Close-Out Report along with the bank validated deposit slip must be submitted to the County Treasurer's Office on a daily basis. The County Treasurer's Office utilizes the Close-Out Report, along with the bank validated deposit slip to timely receipt and account for the collections deposited to the County's General Fund bank account.

Failure to submit the Close-Out Report to the County Treasurer's Office on a daily basis results in the improper accounting of County funds.

Recommendation:
Management should ensure that the Close-Out Report is submitted to the County Treasurer's Office on a daily basis after the daily deposit has been made.

Please provide written a management response to the observations noted above by January 9, 2014.

If you should have any questions or would like to schedule a meeting to discuss the above noted observations, please do not hesitate to contact Marissa Castillo, Internal Auditor I, at 318-2511 ext. 4650, Yvonne Torres, Revenue Audit Supervisor, at ext. 4642, Arcy B. Duran, CPA, Director of Audit, at ext. 4645, or me at ext. 4604.

Respectfully,

Ray Eufracio, CPA
County Auditor

Enclosures

cc: Valde Guerra, Commissioners Court Executive Officer

RECEIVED
NOV 14 2013
HIDALGO COUNTY AUDITOR'S OFFICE

JUSTICE OF THE PEACE
MONTHLY FINES AND FEES COLLECTED
FOR THE MONTH OF: October-13

PBC

Judge: LUIS GARZA
Precinct No. 3 Place No. 1

City: MISSION, TX
Hidalgo County, Texas

Part I: RECAP OF AMOUNT PAYABLE TO THE COUNTY TREASURER

TOTAL CASH COLLECTED	(Receipts #s)	38777J31	THRU	39391J31	$ 85,866.39 / ~~85,758.39~~
	(Control #s)	2611867	THRU	2616440	
Sheriff's "D" Report	(Receipt #s)	39166 4J31	THRU	39166 4J31	
	(Control #s)		THRU		

LESS: DUE AS REFUNDS — $
Overpayment

COST ON DEPOSIT — 2434.10

ADD: COST ON DEPOSIT LIQUIDATED — 2434.10

AMOUNT OWED TO COUNTY (Should Match Amt in Part III) — $ 85,866.39 / ~~85,758.39~~

Less: Total amount of remittances to County Treasurer (From Part II) — $ 86033.39 / ~~77,364.59~~

Total funds due to County Treasurer (Overtransfer Made to Co Treas.) — (1107.00)-8,393.80

Part II: REMITTANCES MADE TO THE COUNTY TREASURER

DESCRIPTION	AMOUNT	RECEIPT NO.
Total Collections for the Month (See Schedule of Receipts & Deposits)	$ ~~77,364.59~~ 85758.39	
Add: Previous Month's Bond Overtransfer Jun '11	1107.00	
Add: HCSO Monthly "D" Collections Report	108.00 ~~50.00~~	
	86033.39	
	$ ~~77,364.59~~	

PREPARED BY: Kimberly Echavarria DATE PREPARED 11/12/2013 14:05

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

JUSTICE OF THE PEACE — DATE 11-13-2013

THIS REPORT IS DUE IN THE OFFICE OF THE COUNTY AUDITOR BEFORE THE FIFTH (5TH) WORKING DAY OF THE FOLLOWING MONTH (LGC § 114.001)
COUNTY AUDITOR'S FORM: RE-JP-004 REVISED 2/10

12.6.13 12/6/13

JUSTICE OF THE PEACE
MONTHLY FINES AND FEES COLLECTED
FOR THE MONTH OF: October-13

Judge: LUIS GARZA
Precinct No. 3 Place No. 1

City: MISSION, TX
Hidalgo County, Texas

Part III SUMMARY OF COLLECTIONS PAYABLE TO THE COUNTY TREASURER

Name of Fine, Fee, Court Cost	# Issued/ Filed	Statute Reference	Amount Collected	GL Acct No	Amt Collected
FINES:					
County Fines (Local Fine)		LGC 133 004 PC 12 23		1100-351-10-065-000-0-000	33239.57
Texas Parks & Wildlife 85% Fine (State Fine)		TPWC 12 407		1100-207-20-000-012-0-000	1041.25
No Safety Belt 50% Fine (State Fine)		TRC 545 412 545 413		1100-207-20-000-028-0-000	474.00
Gross Weight 50% Fine (State Fine)		TRC Sec 621 506(g)		1100-207-20-000-013-0-000	0
School District 50% Fines		Educ Code § 25 093 (d) (1) (A)		1100-207-30-000-003-0-000	36.00
LOCAL COURT COSTS AND FEES:					
Courthouse Security Adm Fee($3)		C C P Art 102 017 (b)		1241-341-10-060-001-0-000	1350.26
Courthouse Security Fund JP ($1)		C C P Art 102 017		1245-341-10-865-000-0-000	395.19
Justice Court Technology Fund ($4)		C C P Art 102 0173		1242-341-10-060-000-0-000	1796.16
Time Payment - @40% OF $25 00 ($10 00)		LGC 133 103 (d)		1100-341-10-060-001-0-000	522.46
Time Payment - @ 10% of $25 00 ($2 50)		LGC 133 103 (e)		1100-341-10-060-002-0-000	130.61
Administrative Local Transaction Fee ($2)		C C P Art 102 072		1100-341-10-060-003-0-000	1016.66
Motor Vehicle Adm Fee ($10-$20)		TRC Sec 548 605 521 026 502 407		1100-341-10-060-004-0-000	70 00
Special Fees				1100-341-10-865-000-0-000	798 00
Deferred Disposition		C C P Art 45 051	708 00		
Administrative Fee - "Drivers Safety Course" ($10)		C C P Art 45 051 (f)	90 00		
Support of Judiciary Fund ($ 60)		LGC 133 105		1100-341-10-060-009-0-000	237.10
Traffic Fee ($3)		T R C 542 403		1100-341-10-865-000-0-000	447.62
Child Safety ($20-$25)		C C P Art 102 014		1100-341-10-060-011-0-000	49 28
Failure to Appear ($4)		TC Sec 706 006/TC Sec 706 007(d)(2)		1100-341-10-060-012-0-000	-
STATE COURT COSTS AND FEES:					
Criminal Justice Planning Fund C C P ($5)		C C P Art 102 051		1100-207-20-000-003-0-000	-
State General Revenue Fund ($2 50)		C C P Art 102 053		1100-207-20-000-010-0-000	-
Law Enforcement Education Fund (____$1, ____$1 50, ____$3 50)		Govt Code Sec 415 002		1100-207-20-000-011-0-000	-
Operators and Chauffeurs License Fund ($75)		T R C 601 092		1100-207-20-000-031-0-000	-
Time Payment - @50% OF $25 00 ($12 50)		Loc. 133 103 (b)		1100-207-20-000-005-0-000	653.07
Juvenile Crime and Delinquency Fund (____$ 25, ____$ 50)		C C P Art 102 0154(a)		1100-207-20-000-017-0-000	0 21
Comprehensive Rehabilitation Fund ($5)		C C P Art 102 082		1100-207-20-000-018-0-000	-
Fugitive Apprehension Fund ($5)		C C P Art 102 0179 (a) 2		1100-207-20-000-009-0-000	64 54
Consolidated Court Costs Fund ($17)		C C P Art 102 0178 (a) 1 2 3 (b) (c)		1100-207-20-000-035-0-000	17705.79
Compensation Victims Of Crime Fund (____$3, ____$5, ____$15, ____$35)		C C P Art 56 35 (2) & (3)		1100-207-20-000-017-0-000	193 60
Judicial & Court Personnel Training Fund (____$1, ____$2)		Govt Code Sec 56 003 (b)		1100-207-20-000-027-0-000	25 81
Correctional Management Institute of Texas Fund ($ 50)		C C P Art 102 075		1100-207-20-000-029-0-000	5 95
Indigent legal Services Fee-JP ($6)	70	Govt Code Sec 101 141 (2)(B)		1100-207-20-000-004-0-000	420 00
State Traffic Fee- Subtitle C ($30)		TRC Sec 542 4031		1100-207-20-000-035-0-000	6216.47
Jury Service Fee ($4)		C C P Art 102 0045		1100-207-20-000-033-0-000	1598.75
Support of Judiciary Fund ($5 40)		LGC 133 105		1100-207-20-000-034-0-000	2091.11
Birth Certificate Fee ($1 80)	-	HSC 191 0225(f)		1100-207-20-000-039-0-000	-
Defensive Driving Record Fee ($12)		C C P Art 45 0503 (c-1)		1100-207-20-000-057-0-000	-
Indigent Defense Representation Fund ($2)		LGC 133 107/ GC 102 023		1100-207-20-000-059-0-000	747.27
Moving Violation Fee ($0 10)		C C P Art 102 022/ GC		1100-207-20-000-061-0-000	22.11
Safety Seat Violation Fee ($0 15)		TC 545 412 (b-1)		1100-207-20-000-062-0-000	-
Failure to Appear ($20)		TC Sec 706 006/TC Sec 706 007(d)(2)		1100-207-20-000-066-0-000	-
ARREST /WARRANT FEES: STATE E-FILING FEE		C C P Art 102 021		1100-207-20-000-010-0-000	700.00
DPS (____$3, ____$5, ____$35, ____$50)				1100-207-20-000-010-0-000	1709.80
T A B C (____$3, ____$5, ____$35, ____$50)				1100-207-20-000-020-0-000	5 00
P K W L (____$3, ____$5, ____$35, ____$50)				1100-207-20-000-021-0-000	76 35
Texas Comptrollers Criminal Investigators				1100-207-20-000-060-0-000	-
ARREST /WARRANT/SERVICE FEES: COUNTY		LGC 118 131			
Sheriff Fees:				1100-342-10-060-001-0-000	383.10
Constable Fees:					
Precinct #1				1100-342-10-291-000-0-000	-
Precinct #2				1100-342-10-292-000-0-000	-
Precinct #3				1100-342-10-293-000-0-000	9061.51
Precinct #4				1100-342-10-294-000-0-000	-
Precinct #5				1100-342-10-295-000-0-000	-
District Attorney Fees				1100-341-10-060-007-0-000	250 00
Tax Assessor Fraud Investigators				1100-342-10-060-002-0-000	5 00
School District Arrest Fee				1100-342-10-060-003-0-000	16 08
Fire Marshal Fee				1100-342-20-060-001-0-000	-
Due to Others					
Warrant Fees Due to Other Law Enforcement Agencies		C C P Art 102 011 (a) 2 (A)		1100-207-30-000-003-0-000	-
Refund - Overpayments				1100-202-00-000-011-0-000	36.00
Due to Others				1100-202-00-000-011-0-000	0
Restitution				1100-202-00-000-011-0-000	700 00
Failure to Appear- OmniBase ($6)		TC Sec 706 006/TC Sec 706 007(d)(2)		1100-202-00-000-011-0-000	151 96
Justice Fees (Local Fees)				1100-202-00-000-019-0-000	-
Small Claims Court Filing Fee ($25)		LGC 118 121 118 122	275 00	1100-341-10-060-001-0-000	1,793 75
Justice Court Filing Fee ($25) – DEBT WARM FEE		LGC 118 121 118 122	900 00		1175.00
Forcible Entry and Detainer Court Filing Fee ($29) Landlord/Tenant		LGC 118 121 118 122	575 00		
Transcript Fees ($10)		LGC 118 121 118 123 (b)	-		
Abstract Fees ($5)		LGC 118 121 118 123 (c)	15 00		
Writ Filing Fee ($5)		LGC 118 121 116 123 (d)	25 00		
Issuing other Document ($1 1st pg, .25 for each addt'l pg)		LGC 118 121 118 123 (e)	1 75		
Certified Copies of Court Papers ($2 1st pg, .25 for each addt'l pg)		LGC 118 121	2 00		
Probable Cause Tow Hearing Fee ($20)		LGC 101 161(a)4	-		
Birth Certificates ($22 each $9.20 local)		HSC 191 0045 (3)(d)		1100-341-10-060-001-0-000	-
Death Certificates ($20 each, each addt'l $3)		HSC 191 0045 (3)(d)		1100-341-10-060-001-0-000	66 00
Preservation of Vital Statistics Fee ($1 each)		HSC Sec 191 0045 (b)		1100-341-10-060-008-0-000	5 00
Jury Fees (Civil $5, Criminal $3)		Rules of Civil Proc Rule 144 CCP 102 004		1100-341-10-060-006-0-000	-

TOTAL AMOUNT DUE TO THE COUNTY TREASURER $ 85866.39

THIS REPORT IS DUE IN THE OFFICE OF THE COUNTY AUDITOR BEFORE THE FIFTEENTH WORKING DAY OF THE FOLLOWING MONTH (LGC § 114 201)
COUNTY AUDITOR'S FORM JP-MF REVISED 2/10

JUSTICE OF THE PEACE LUIS GARZA
SCHEDULE OF ADJUSTMENTS
FOR THE MONTH ENDED OCTOBER 31, 2013

Was writ service collected? Event code needs to be entered detailing who collected the writ service fee.

Receipt #	Docket #	Name	Offense Description	Off Date	CCC	CHS	CHSJP	CMIT	CO	CON3	CRF	CS	CVCA	DPS	DSC	DTOREF	EFF	FA	IDF	IND	JCD	JCPT	JCTF	JSF	LTF	MCWV	MVF	SAF	SCF	SJFC	SJFS	SO	STF	TFC	TP	TPW	TPWF	WFPREC3	WRITGAF	Total
EI 39314131	CV-132-07-31	ELTMAN ELTMAN &	Civil Case	11/20/2007																																				$	5

DCF fee code needs to be used instead of SCF.

Receipt #	Docket #	Name	Offense Description	Off Date	CCC	CHS	CHSJP	CMIT	CO	CON3	CRF	CS	CVCA	DPS	DSC	DTOREF	EFF	FA	IDF	IND	JCD	JCPT	JCTF	JSF	LTF	MCWV	MVF	SAF	SCF	SJFC	SJFS	SO	STF	TFC	TP	TPW	TPWF	WFPREC3	WRITGAF	Total
EI 38780131	DC13-022-31	DE LA ROSA, NURIA	Debt Claim	9/30/2013						70							10			6								25												111
EI 38782131	DC13-023-31	PROFESSIONAL CIV	Debt Claim	9/30/2013													10			6								25												41
EI 38784131	DC13-024-31	PROFESSIONAL CIV	Debt Claim	9/30/2013													10			6								25												41
EI 38785131	DC13-025-31	PROFESSIONAL CIV	Debt Claim	9/30/2013													10			6								25												41
EI 38788131	DC13-026-31	PROFESSIONAL CIV	Debt Claim	9/30/2013													10			6								25												41
EI 38790131	DC13-027-31	PROFESSIONAL CIV	Debt Claim	9/30/2013													10			6								25												41
EI 38834131	DC13-028-31	GHOLSON, VERNOI	Debt Claim	10/2/2013						70							10			6								25												111
EI 38862131	DC13-029-31	CORTINAS, LOUIS S	Debt Claim	10/3/2013						70							10			6								25												111
EI 38896131	DC13-030-31	PROFESSIONAL CIV	Debt Claim	10/3/2013													10			6								25												41
EI 38894731	DC13-031-31	PROFESSIONAL CIV	Debt Claim	10/7/2013													10			6								25												41
EI 38899831	DC13-032-31	PROFESSIONAL CIV	Debt Claim	10/9/2013													10			6								25												41

CRF should not be assessed.

Receipt #	Docket #	Name	Offense Description	Off Date	CCC	CHS	CHSJP	CMIT	CO	CON3	CRF	CS	CVCA	DPS	DSC	DTOREF	EFF	FA	IDF	IND	JCD	JCPT	JCTF	JSF	LTF	MCWV	MVF	SAF	SCF	SJFC	SJFS	SO	STF	TFC	TP	TPW	TPWF	WFPREC3	WRITGAF	Total
EI 39319131	CR-3746-03-3	CHAPA, MATEO DAV	NO SAFETY BELT	5/7/2003	17	3		0.5	25		25		15	5				5			0.5	2	4		2									3					50	157
EI 39015131	CR-4678-03-3	NUNEZ, ROSALINDA	NO SAFETY BELT	5/28/2003	17	3		0.5	25		25		15	5				5			0.5	2	4		2									3					50	157

Due to offense date, MVF should not be assessed.

Receipt #	Docket #	Name	Offense Description	Off Date	CCC	CHS	CHSJP	CMIT	CO	CON3	CRF	CS	CVCA	DPS	DSC	DTOREF	EFF	FA	IDF	IND	JCD	JCPT	JCTF	JSF	LTF	MCWV	MVF	SAF	SCF	SJFC	SJFS	SO	STF	TFC	TP	TPW	TPWF	WFPREC3	WRITGAF	Total
EI 39167131	CR-4568-04-3	DAVIS, JOSE JUAN	SPEEDING (EXCEED P	6/3/2004	29.17	2.19								3.65									2.92		1.45		0.1							21.88	2.19				36.45	100

Fine can not exceed $50.

Receipt #	Docket #	Name	Offense Description	Off Date	CCC	CHS	CHSJP	CMIT	CO	CON3	CRF	CS	CVCA	DPS	DSC	DTOREF	EFF	FA	IDF	IND	JCD	JCPT	JCTF	JSF	LTF	MCWV	MVF	SAF	SCF	SJFC	SJFS	SO	STF	TFC	TP	TPW	TPWF	WFPREC3	WRITGAF	Total
EI 38945131	CR-1468-06-3	PURATA, JESSICA D	NO SAFETY BELT	1/26/2006	37.08	2.78	0.93		75					4.63									3.7	3.71	3.86					0.56	3.16		27.81	2.78	25					191

LTF was under assessed by $2 and fine needs to be split 50% CO and 50% SCHO.

Receipt #	Docket #	Name	Offense Description	Off Date	CCC	CHS	CHSJP	CMIT	CO	CON3	CRF	CS	CVCA	DPS	DSC	DTOREF	EFF	FA	IDF	IND	JCD	JCPT	JCTF	JSF	LTF	MCWV	MVF	SAF	SCF	SJFC	SJFS	SO	STF	TFC	TP	TPW	TPWF	WFPREC3	WRITGAF	Total
EI 38942131	CR09-02442-1	SALINAS, ALICIA	PARENT CONTRIBUTI	4/6/2009	4.28	0.32	0.11		38			2.14							0.22				0.42	0.43	0.21			0.54		0.07	0.58				2.68					50

Fine needs to be split 50% CO and 50% SCHO.

Receipt #	Docket #	Name	Offense Description	Off Date	CCC	CHS	CHSJP	CMIT	CO	CON3	CRF	CS	CVCA	DPS	DSC	DTOREF	EFF	FA	IDF	IND	JCD	JCPT	JCTF	JSF	LTF	MCWV	MVF	SAF	SCF	SJFC	SJFS	SO	STF	TFC	TP	TPW	TPWF	WFPREC3	WRITGAF	Total
EI 38943131	CR09-02443-1	SALINAS, ALICIA	PARENT CONTRIBUTI	4/6/2009	4.28	0.32	0.11		36			2.14							0.22				0.42	0.43	2.21			0.54		0.07	0.58				2.68					50

MVF needs to be assessed.

Receipt #	Docket #	Name	Offense Description	Off Date	CCC	CHS	CHSJP	CMIT	CO	CON3	CRF	CS	CVCA	DPS	DSC	DTOREF	EFF	FA	IDF	IND	JCD	JCPT	JCTF	JSF	LTF	MCWV	MVF	SAF	SCF	SJFC	SJFS	SO	STF	TFC	TP	TPW	TPWF	WFPREC3	WRITGAF	Total
EI 38977131	CR10-01002-1	GONZALEZ, JESUS S	NO DRIVER'S LICENSI	1/29/2010	40	3	1		66										2				4	4	2					0.6	5.4	5							50	183
EI 39099131	CR12-3402-13	GARCIA, PABLO CAI	NO DRIVER'S LICENSI	7/20/2012	40	3	1							5					2				4	4	2					0.6	5.4								50	117

STF and TFC should not have been assessed.

Receipt #	Docket #	Name	Offense Description	Off Date	CCC	CHS	CHSJP	CMIT	CO	CON3	CRF	CS	CVCA	DPS	DSC	DTOREF	EFF	FA	IDF	IND	JCD	JCPT	JCTF	JSF	LTF	MCWV	MVF	SAF	SCF	SJFC	SJFS	SO	STF	TFC	TP	TPW	TPWF	WFPREC3	WRITGAF	Total
EI 38807131	VPEA10-05209	FLORES, ESTRUBER	VIOLATE PROMISE TO	8/6/2010	40	3	1												2				4	4	2					0.6	5.4		30	3					50	145

What was the reason for the REFUND? Please enter in the events on Able Term.

Receipt #	Docket #	Name	Offense Description	Off Date	CCC	CHS	CHSJP	CMIT	CO	CON3	CRF	CS	CVCA	DPS	DSC	DTOREF	EFF	FA	IDF	IND	JCD	JCPT	JCTF	JSF	LTF	MCWV	MVF	SAF	SCF	SJFC	SJFS	SO	STF	TFC	TP	TPW	TPWF	WFPREC3	WRITGAF	Total
EI 39188131	CR11-05054-3	GARZA, ALEJANDRA	SPEEDING (EXCEED P	9/12/2011	40	3	1							5		9.9			2				4	4	2		0.1			0.6	5.4		30	3						110

LTF was over collected by $2.

Receipt #	Docket #	Name	Offense Description	Off Date	CCC	CHS	CHSJP	CMIT	CO	CON3	CRF	CS	CVCA	DPS	DSC	DTOREF	EFF	FA	IDF	IND	JCD	JCPT	JCTF	JSF	LTF	MCWV	MVF	SAF	SCF	SJFC	SJFS	SO	STF	TFC	TP	TPW	TPWF	WFPREC3	WRITGAF	Total
EI 39322131	CR12-3996-13	GUITRON, ALMA AI	FAILURE OR REFUSAL	8/22/2012	3.38	0.25	0.09		98										0.17				0.33	0.33	4.16					0.06	0.46	0.42			2.12				4.23	114

MVF should not have been assessed.

Receipt #	Docket #	Name	Offense Description	Off Date	CCC	CHS	CHSJP	CMIT	CO	CON3	CRF	CS	CVCA	DPS	DSC	DTOREF	EFF	FA	IDF	IND	JCD	JCPT	JCTF	JSF	LTF	MCWV	MVF	SAF	SCF	SJFC	SJFS	SO	STF	TFC	TP	TPW	TPWF	WFPREC3	WRITGAF	Total
EI 39344131	CR12-3075-13	OZUNA, SERGIO	NO SAFETY BELT	7/3/2012	11.88	0.9	0.29							1.49					0.59				1.19	1.19	0.6		0.02			0.17	1.61		8.91	0.5	7.42			14.84		52
EI 39034131	CR13-415)-13	PAZ, HECTOR H	PASSENGER NOT SEC	9/15/2013	40	3	1		50					5					2				4	4	2		0.1			0.6	5.4		30	3						150.1

Is date of VOID correct?

Receipt #	Docket #	Name	Offense Description	Off Date	CCC	CHS	CHSJP	CMIT	CO	CON3	CRF	CS	CVCA	DPS	DSC	DTOREF	EFF	FA	IDF	IND	JCD	JCPT	JCTF	JSF	LTF	MCWV	MVF	SAF	SCF	SJFC	SJFS	SO	STF	TFC	TP	TPW	TPWF	WFPREC3	WRITGAF	Total
EI 33790131 *	CR12-5711-13	FALCON,AURORA	SPEEDING (EXCEED P	11/12/2012	40	3	1							5	10				2				4	4	2		0.1			0.6	5.4		30	3						110.1
EI 33790131 *	CR12-5711-13	FALCON,AURORA	SPEEDING (EXCEED P	11/12/2012	-40	-3	-1							-5	-10				-2				-4	-4	-2		-0.1			-0.6	-5.4		-30	-3						-110.1

Is judement date correct? If correct, Time Payment should not have been assessed.

Receipt #	Docket #	Name	Offense Description	Off Date	CCC	CHS	CHSJP	CMIT	CO	CON3	CRF	CS	CVCA	DPS	DSC	DTOREF	EFF	FA	IDF	IND	JCD	JCPT	JCTF	JSF	LTF	MCWV	MVF	SAF	SCF	SJFC	SJFS	SO	STF	TFC	TP	TPW	TPWF	WFPREC3	WRITGAF	Total
EI 39247131	CR12-5063-13	RIVERA, MARIO GU	DISREGARD RED LIGH	11/1/2012	40	3	1		53										2				4	4	2		0.1			0.6	5.4	5	30	3	25				50	228.1

Fine needs to be split 85% TPWF and 15% CO.

Receipt #	Docket #	Name	Offense Description	Off Date	CCC	CHS	CHSJP	CMIT	CO	CON3	CRF	CS	CVCA	DPS	DSC	DTOREF	EFF	FA	IDF	IND	JCD	JCPT	JCTF	JSF	LTF	MCWV	MVF	SAF	SCF	SJFC	SJFS	SO	STF	TFC	TP	TPW	TPWF	WFPREC3	WRITGAF	Total
EI 38861131	CR13-3581-13	MARTINEZ, JUAN	OVER BAG LIMIT/MC	9/7/2013	40	3	1												2				4	4	2					0.6	5.4					5	58			125

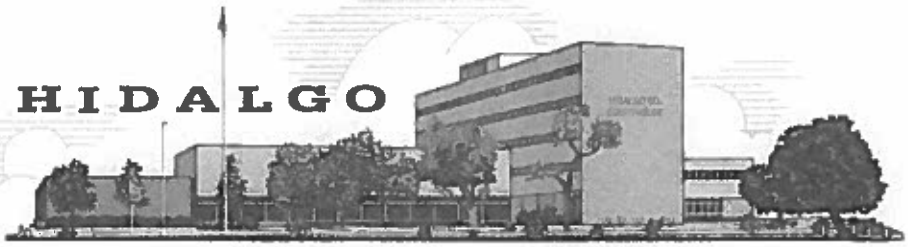
Did this offense occur within 20 miles of the international border? If so, entire fine is retained by the county.

Receipt #	Docket #	Name	Offense Description	Off Date	CCC	CHS	CHSJP	CMIT	CO	CON3	CRF	CS	CVCA	DPS	DSC	DTOREF	EFF	FA	IDF	IND	JCD	JCPT	JCTF	JSF	LTF	MCWV	MVF	SAF	SCF	SJFC	SJFS	SO	STF	TFC	TP	TPW	TPWF	WFPREC3	WRITGAF	Total
EI 39086131	CR13-4208-13	COMPEAN VALLEJO	OVER 20,000 SINGLE	9/17/2013	40	3	1		6					5					2				4	4	2	6				0.6	5.4									79

EXHIBIT A

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

August 1, 2013

The Honorable Ismael Ochoa
Hidalgo County Justice of the Peace Pct. 3, Pl. 2
730 Breyfogle, Suite A
Mission, Texas 78572

Re: Review of *Monthly Fines and Fees Report* and Supporting Documentation
For the month of May 2013

Dear Judge Ochoa:

We have conducted a limited scope review of the *Monthly Fines and Fees Reports* and supporting documentation for the month of May 2013 pursuant to Local Government Code §115.002 (a), §115.002 (b), and Code of Criminal Procedures Article 103.011. The objective of the review was to determine whether fines, fees, and court costs collected were properly accounted and reported.

Scope:
The scope of our review was limited to collections reported by your office on the *Monthly Fines and Fees Report* for the month of May 2013. 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 fines, fees, and court cost statutes and schedules. The following procedures were also performed:

- Reviewed the submittal dates of the *Monthly Fines and Fees Report* and applicable supporting documentation to the County Auditor's Office to determine if the report and applicable supporting documentation were received within five days after the last day of the month pursuant to Local Government Code § 114.001 (b).
- Verified the signature on the *Monthly Fines and 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 Fines and Fees Report* by footing and cross-footing the report.
- Reviewed receipts issued to determine if fines, fees, and court costs were allocated and reported in the proper amounts and verified whether any adjustments were made.
- Verified that procedures for voided receipts were properly followed.
- Verified that collections per the *Monthly Fines and Fees Report* agreed to: 1.) total receipts issued per *Ableterm's* Receipt Journal Report, 2.) total collections per *Ableterm's* Fee Distribution Reports, 3.)

total deposits made with the County Treasurer, and 4.) total deposits posted to *alio's* Undistributed Receipts general ledger account.

- Verified that "Discharge" collections received by the Sheriff's Office were receipted by the Justice of the Peace Office and included on the *Monthly Fines and Fees Report*.
- Verified the sequence of receipts per the *Monthly Fines and Fees Report* agreed to *Ableterm's* Receipt Journal Report, and the Sheriff's "D" Report. In addition, verified that receipts followed sequential order.
- Compared the Online Credit Card Report to *Ableterm's* Daily Balance Report to ensure all online credit card transactions were timely receipted by the Justice of the Peace and County Treasurer's Office.
- Reviewed *Cashier's Daily Close-Out Reports* (Close-Out Reports) and County Treasurer receipts to determine whether fees collected were properly accounted & deposited with the County Treasurer on a daily basis.
- Reviewed receipts, Close-Out Reports, *Schedule of Receipts and Deposit* form, mail logs, and the *Monthly Fines and Fees Report*, among other reports, to verify proper completion.
- Verified if cash bonds posted by the defendants who failed to appear before the Justice of the Peace were forfeited (liquidated) by the 10th workday following the date of release from jail.

Conclusion:
Total collections for the month of May 2013 were $115,960.81. Based on the results of our review, we have concluded that fines, fees, and court costs were generally properly accounted and reported; however, the system of internal controls for the accounting and reporting of fines, fees, and court costs require improvement as noted in the following observations.

Observation No. 1:
We reviewed all receipts for the period in review to determine whether fines, fees, and court costs collected were properly allocated and reported.

The results of our review revealed that 52 receipts contained errors in the allocation of fees, fines, and court costs. The Justice of the Peace staff was made aware of the necessary revisions and corrections were made prior to submitting the final *Monthly Fines and Fees Report* to Commissioners Court for approval (see Exhibit A).

There are numerous statutes that require Justices of the Peace to charge various fines, fees, and court costs for certain services and offenses. Fines, fees, and court costs must be allocated pursuant to State statutes and/or Commissioners Court approval.

Formal monitoring procedures have not been implemented to ensure that fines, fees, and court costs are properly allocated and reported. The County may be held liable to the State for failure to properly allocate and report fines, fees, and court costs.

Recommendation:
Management should develop and implement formal monitoring procedures to ensure that fines, fees, and court costs are properly allocated and reported. At a minimum, the following procedures should be implemented:

- Staff should be provided with training regarding the proper allocation of fines, fees, and court costs.
- Staff should review the allocation of fines, fees, and court costs before the official County receipt is issued.
- Access for setting up offense codes with the proper fines, fees, and court costs in *AbleTerm* should be limited to staff with adequate knowledge of the applicable allocation.
- Staff should ensure that the proper fines, fees, and court costs allocation, offense date; and judgment date are entered when a case is setup in *AbleTerm*.

Observation No. 2:
We noted during our review that collections were not deposited at the bank on a daily basis. For example, the collections for May 3, 2013 ($4,261.90) were not deposited until May 13, 2013. In addition, the collections for May 6, 2013 ($7,133.20), May 7, 2013 ($5,435.75), and May 8, 2013 ($6,976.95) were not deposited until May 10, 2013. The collections for May 15, 2013 ($4,193.45) and May 17, 2013 ($4,815.90) were not deposited until May 21, 2013. Furthermore, the collections for May 16, 2013 ($5,039.55), May 21, 2013 ($5,847.50), May 22, 2013 ($6,188.55), and May 23, 2013 ($4,466.30) were not deposited until May 28, 2013. The Court Coordinator informed us that there was a change in job assignments and she failed to monitor that the deposits were being made on a daily basis. In addition, the Court Coordinator stated that the May 16, 2013

deposit was made out of sequence since she was awaiting the correction of a computer glitch in *AbleTerm* by Tyler Technologies before depositing the funds. The correction was needed in order to properly balance the collections to the deposit.

Pursuant to the "Cash Handling Guidelines and Procedures" prescribed by the County Auditor's Office, cash receipts must be deposited intact on a daily basis, unless the amount collected is less than $100.00. Formal monitoring procedures have not been implemented to ensure that collections are deposited at the bank on a daily basis. This may result in the loss or misuse of County funds.

Recommendation:
Management should develop and implement formal monitoring procedures to ensure that collections are deposited at the bank on a daily basis.

Observation No. 3:
We noted during our review that, as of today, jail time credit was not entered in *Ableterm's* docket book for 5 of 41 cases (CR13-0408MO; T09-1828M0; CR13-0411MO; CR13-0442MO; and CR13-0433MO). The defendants in those cases satisfied the payment of fines, fees, and court costs by serving time in the Hidalgo County jail. Consequently, the applicable case dispositions were not recorded in *AbleTerm* in a timely manner.

The County Auditor's Office requires that case dispositions be promptly recorded in *AbleTerm*. In addition, pursuant to Code of Criminal Procedure Article 45.017, docket books maintained by a justice of the peace court must contain the following information: (1) the style and file number of each criminal action; (2) the nature of the offense charged; (3) the plea offered by the defendant and the date the plea was entered; (4) the date the warrant, if any, was issued and the return made thereon; (5) the date the examination or trial was held, and if a trial was held, whether it was by a jury or by the justice; (6) the verdict of the jury, if any, and the date of the verdict; (7) the judgment and sentence of the court, and the date each was given; (8) the motion for new trial, if any, and the decision thereon; and (9) whether an appeal was taken and the date of that action. Furthermore, pursuant to the Justice of the Peace manual prepared by the Texas Comptroller of Accounts, the following information should be recorded on the docket book: (1) the name of the defendant's attorney; and (2) the amount of any payments received or refunds made and what they were for.

Formal procedures have not been developed and implemented to ensure that case dispositions, for cases in which jail time credit was provided, are promptly entered in *Ableterm's* docket book. Failure to timely enter case dispositions may result in the arrest of the defendant, in error.

Recommendation:
Management should develop and implement formal monitoring procedures to ensure that case dispositions are entered in a timely manner. In addition, the case dispositions for the 5 cases noted above should be entered immediately.

Please provide a written management response to the observations noted above by August 23, 2013.

If you should have any questions or would like to schedule a meeting to discuss the above noted observations, please do not hesitate to contact Alyssa Trevino, Internal Auditor I, at 318-2511 ext. 4643, Yvonne Torres, Revenue Audit Supervisor, at ext. 4642, Arcy B. Duran, CPA, Director of Audit, at ext. 4645, or me at 4604.

Respectfully,

Ray Enfracio, CPA
County Auditor

Enclosures

cc: Mr. Valde Guerra, Commissioners Court Executive Officer

JUSTICE OF THE PEACE
MONTHLY FINES AND FEES COLLECTED
FOR THE MONTH OF: May-13

Judge: Ismael Ochoa ~~DAISY ZARATE~~ PBC
Precinct No. 3 Place No. 2
City: MISSION, TX
Hidalgo County, Texas

Part I: RECAP OF AMOUNT PAYABLE TO THE COUNTY TREASURER

TOTAL CASH COLLECTED	(Receipts #s)	31706J32 THRU	32385J32	$ ~~115,128.71~~ 115,960.81 X10-b
	(Control #s)	2597272 THRU	2597932	
Sheriff's "D" Report	(Receipt #s)	32653J32 THRU	32656J32	
	(Control #s)	THRU		

LESS: DUE AS REFUNDS — $ -
Overpayment
COST ON DEPOSIT — 1553.35- X7 ✓

ADD: COST ON DEPOSIT LIQUIDATED — 2121.25 ~~567.90~~ X7 ✓

AMOUNT OWED TO COUNTY (Should Match Amt in Part III) — 116,528.71 $ ~~116,696.61~~ X3

Less: Total amount of remittances to County Treasurer (From Part II) — $116,903.81 ✓
Total funds due to County Treasurer (Overtransfer Made to Co Treas.) — #(375.10) ~~116,696.61~~ X4-b

Part II: REMITTANCES MADE TO THE COUNTY TREASURER

DESCRIPTION	AMOUNT	RECEIPT NO.
Total Collections for the Month (See Schedule of Receipts & Deposits)	115,128.71 B1✓	
Add: Previous Month's Bond Overtransfer April 2013	943	
Add: HCSO Monthly "D" Collections Report	832.10 ~~80.00~~ X9 ✓	
	$116,903.81 ✓	

PREPARED BY: [signature] DATE PREPARED: 6/6/13

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

JUSTICE OF THE PEACE — DATE 6/6/13

JUSTICE COURT HIDALGO COUNTY PCT 3 PL 2 TEXAS JUSTICE COURT

THIS REPORT IS DUE IN THE OFFICE OF THE COUNTY AUDITOR BEFORE THE FIFTH (5) COUNTING DAY OF THE FOLLOWING MONTH (LGC § 114.001)
COUNTY AUDITOR'S FORM: RE-JP-004 REVISED: 2/10

AUDITED BY: THE HIDALGO COUNTY AUDITOR'S OFFICE
DATE: 7/17 7/16/13

X2

JUSTICE OF THE PEACE
MONTHLY FINES AND FEES COLLECTED
FOR THE MONTH OF: May-13

Judge: DAISY ZARATE
Precinct No. 3 Place No. 2

PBC

City: MISSION, TX
Hidalgo County, Texas

Part III SUMMARY OF COLLECTIONS PAYABLE TO THE COUNTY TREASURER

Name of Fine, Fee, Court Cost	# Issued/ Filed	Statute Reference	Detail of Amt Collected	GL Acct No.	Amt. Collected
FINES:					
County Fines (Local Fine)		LGC 113.004, PC 12.23		~~1200-351-10-066-000-0-000~~	$ ~~54,052.28~~ 55,418.08
Texas Parks & Wildlife 85% Fine (State Fine)		TPWC 12.107		1100-207-20-000-012-0-000	-
No Safety Belt 50% Fine (State Fine)		TRC 545.412, 545.413		1100-207-20-000-028-0-000	~~925.48~~ 649.41
Gross Weight 50% Fine (State Fine)		TRC Sec 621.506(g)		1100-207-20-000-013-0-000	~~598.00~~
School District 50% Fines		Educ. Code § 25.093 (d) 1 (A)		~~1100-207-30-000-009-0-000~~	~~11.50~~ 6.50
LOCAL COURT COSTS AND FEES:					
Courthouse Security Adm. Fee($3)		C.C.P. Art. 102.017 (b)		1241-341-10-060-001-0-000	~~1,602.64~~ 1,611.79
Courthouse Security Fund JP ($1)		C.C.P. Art. 102.017		~~1245-341-10-066-000-0-000~~	~~436.15~~ 490.20
Justice Court Technology Fund ($4)		C.C.P. Art. 102.0173		1242-341-10-060-000-0-000	~~2,010.89~~ 2,033.09
Time Payment - @40% OF $25.00 ($10.00)		LGC 133.103 (d)		1100-341-10-060-001-0-000	140.00
Time Payment - @ 10% of $25.00 ($2.50)		LGC 133.103 (c)		1100-341-10-060-002-0-000	35.00
Administrative Local Transaction Fee ($2)		C.C.P. Art. 102.072		1100-341-10-060-003-0-000	~~1,136.37~~ 1,176.75
Motor Vehicle Adm. Fee ($10-$20) (Dismissed Per Sec Exp Dt. - Exp Insp Cert. Exp Mv Reg.)		TRC Sec 548.605, 521.026,502.407		1100-341-10-060-004-0-000	40.00
Special Fees			~~312.80~~	~~1100-341-10-066-000-0-000~~	~~322.80~~ 382.80
Deferred Disposition		C.C.P. Art. 45.051	~~363.00~~		
Administrative Fee - "Drivers Safety Course" ($10)		C.C.P. Art. 45.0511(f)	~~70.00~~		
Support of Judiciary Fund ($.60)		LGC 133.105		1100-341-10-060-009-0-000	~~285.64~~ 288.07
Traffic Fee ($3)		T.R.C. 542.403		~~1100-341-10-066-000-0-000~~	~~881.97~~ 885.08
Child Safety ($20-$25)		C.C.P. Art. 102.014		1100-341-10-060-011-0-000	640.00
Failure to Appear ($4)		TC 706.006/TC 706.007(d)(2)		1100-341-10-060-012-0-000	-
STATE COURT COSTS AND FEES:					
Criminal Justice Planning Fund C.C.P. ($5)		C.C.P. Art. 102.051		1100-207-20-000-003-0-000	10.00
State General Revenue Fund ($2.50)		C.C.P. Art. 102.015		1100-207-20-000-010-0-000	~~2.50~~ 5.00
Law Enforcement Education Fund (____$1, ____$1.50, ____$3.50)		Govt. Code Sec. 415.002		1100-207-20-000-011-0-000	~~9.00~~ 7.00
Operators and Chauffeurs License Fund ($75)		T.R.C. 601.192		1100-207-20-000-031-0-000	75.00
Time Payment - @50% OF $25.00 ($12.50)		LGC 133.103 (b)		1100-207-20-000-005-0-000	175.00
Juvenile Crime and Delinquency Fund (____$.25, ____$.50)		C.C.P. Art. 102.075(m)		1100-207-20-000-007-0-000	~~4.50~~ 11.25
Comprehensive Rehabilitation Fund ($5)		C.C.P. Art. 102.082		1100-207-20-000-008-0-000	-
Fugitive Apprehension Fund ($5)		C.C.P. Art. 102.019 (a) 2		1100-207-20-000-009-0-000	~~190.00~~ 184.88
Consolidated Court Costs Fund ($17)		CCP 102.075 (a) & LGC 133.102		1100-207-20-000-015-0-000	~~26,494.49~~ 26,695.10
Compensation Victims Of Crime Fund (___$3, ___$5, ___$15, ___$35)		C.C.P. Art. 56.55 (2) & (3)		1100-207-20-000-017-0-000	~~695.00~~ 604.45
Judicial & Court Personnel Training Fund (___$1, ___$2)		Govt. Code Sec. 56.001 (b)		1100-207-20-000-027-0-000	~~63.00~~ 63.98
Correctional Managment Institute of Texas Fund ($.50)		CCP Art. 102.075		1100-207-20-000-029-0-000	4.00
Indigent legal Services Fee-JP ($6)	65	Govt. Code Sec. 101.141 (2)(B)		1100-207-20-000-004-0-000	390.00
State Traffic Fee- Subtitle C ($30)		TRC Sec 542.4031		1100-207-20-000-035-0-000	~~8,308.02~~ 8,450.47
Jury Service Fee ($4)		C.C.P Art. 102.0045		1100-207-20-000-053-0-000	~~1,024.86~~ 1,041.05
Support of Judiciary Fund ($5.40)		LGC 133.105		1100-207-20-000-054-0-000	~~2,928.12~~ 7,544.99
Birth Certificate Fee ($1.80)	0	HSC 191.022(f)		1100-207-20-000-039-0-000	-
Defensive Driving Record Fee ($12)		C.C.P. Art. 45.0511(c-1)		1100-207-20-000-057-0-000	-
Indigent Defense Representation Fund ($2)		LGC 133.107/ GC 102.023		1100-207-20-000-059-0-000	~~909.88~~ 917.08
Moving Violation Fee ($0.10)		C.C.P. Art. 102.022/GC		1100-207-20-000-061-0-000	~~23.15~~ 24.23
Safety Seat Violation Fee ($0.15)		TC 545.412 (b-1)		1100-207-20-000-062-0-000	~~0.60~~ .75
Failure to Appear ($20)		TC 706.006/TC 706.007(d)(2)		1100-207-20-000-066-0-000	-
ARREST/WARRANT FEES: STATE		C.C.P. Art. 102.011			~~2,398.00~~ 2,318.34
D.P.S. (____$3, ____$5, ____$35, ____$50)				1100-207-20-000-019-0-000	
T.A.B.C. (____$3, ____$5, ____$35, ____$50)				1100-207-20-000-020-0-000	-
P.K.W.L. (____$3, ____$5, ____$35, ____$50)				1100-207-20-000-021-0-000	-
ARREST/WARRANT/SERVICE FEES: COUNTY		LGC 118.131			~~775.00~~ 1,178.33
Sheriff Fees:				1100-342-10-060-001-0-000	
Constable Fees:					
Precinct #1				1100-342-10-291-000-0-000	-
Precinct #2				1100-342-10-292-000-0-000	70.00
Precinct #3				1100-342-10-293-000-0-000	11,020.00
Precinct #4				1100-342-10-294-000-0-000	210.00
Precinct #5				1100-342-10-295-000-0-000	-
District Attorney Fees				1100-341-10-060-007-0-000	-
Tax Assessor Fraud Investigators				1100-342-10-060-002-0-000	115.00
School District Arrest Fee				1100-342-10-060-003-0-000	~~20.00~~ 25.00
Fire Marshal Fee				1100-342-20-060-001-0-000	-
Due to Others					
Warrant Fees/Out of County Service Fees DTO Law Enforcement Agencies		C.C.P. Art. 102.011 (a) 2 (A)		1100-207-30-000-003-0-000	-
Due to Others- Refund-Overpayments				~~1100-202-00-000-012-0-000~~	0.90
Due to Others				~~1100-202-00-000-012-0-000~~	-
Restitution				~~1100-202-00-000-012-0-000~~	-
Failure to Appear- OmniBase ($6)		TC 706.006/TC 706.007(d)(2)		~~1100-202-00-000-019-0-000~~	-
Justice Fees (Local Fees)				1100-341-10-060-001-0-000	1,767.00
Small Claims Court Filing Fee ($25)		LGC 118.121/118.122	~~450.00~~		
Justice Court Filing Fee ($25)		LGC 118.121/118.122	1,275.00		
Forcible Entry and Detainer Court Filing Fee ($25)		LGC 118.121/118.122	-		
Transcript Fees ($10)		LGC 118.121/118.123 (b)	-		
Abstract Fees ($5)		LGC 118.121/118.123 (c)	45.00		
Writ Filing Fee ($5)		LGC 118.121/118.123 (d)	55.00		
Issuing other Document ($1 1st pg, .25 for each addt'l pg)		LGC 118.121/118.123 (e)	42.00		
Certified Copies of Court Papers ($2 1st pg, .25 for each addt'l pg)		LGC 118.121	-		
Probable Cause Tow Hearing Fee ($20)		LGC 101.141(a)4	-		
Birth Certificates ($22 each $9.20 local)		HSC 191.0045 (3)(d)		1100-341-10-060-001-0-000	-
Death Certificates ($20 each, each addt'l $3)		HSC 191.0045 (3)(d)		1100-341-10-060-001-0-000	-
Preservation of Vital Statistics Fee ($1 each)		HSC Sec 191.0045 (h)		1100-341-10-060-008-0-000	-
Jury Fees (Civil $5, Criminal $3)		Rules of Civil Proc., Rule 244/ CCP 102.004		1100-341-10-060-006-0-000	5.00
				TOTAL AMOUNT DUE TO THE COUNTY TREASURER:	$ ~~118,696.61~~ $116,528.71

AUDITED BY: [illegible] 50
COUN[illegible]E
DATE: 7/17

THIS REPORT IS DUE IN THE OFFICE OF THE COUNTY AUDITOR BEFORE THE FIFTH (5TH) WORKING DAY OF THE FOLLOWING MONTH (LGC § 113.001)
COUNTY AUDITOR'S FORM: RE-JP-004 REVISED 2-2010

X1 X1 X1 X10 X10 X1 X3 + A

JUSTICE OF THE PEACE ISMAEL OCHOA
SCHEDULE OF ADJUSTMENTS
FOR THE PERIOD ENDING MAY 31, 2013

LEMI & CJP need to be assessed. TFC should not have been assessed

Receipt #	Docket #	Offense Description	Off. Date	CCC	CHS	CHSJP	CJP	CMIT	CO	CONST3	CRF	CS	CSS	CVCA	DPS	DTOLHSD	FA	GR	IDF	JCD	JCPT	JCTF	JSF	LEMI	LEOA	LEOCE	LTF	MVF	SJFC	SJFS	SO	STF	TFC	TP	WFSO	Total
0831798J32	F97-07-53	PUBLIC HEALTH NUISAN	6/19/1997						5					15				2.5			1				1	2	2							3			31.5

CJP, LEOA, LEOCE, LEMI OCL & GR need to be assessed-CCC, CHS, FA & JCD should not have been assessed

0832113J32A	F97-08-285	NO LIABILITY INSURAN	7/5/1997	17	3				256					15	5		5			0.25	1															317

LTF not assessed

Receipt #	Docket #	Offense Description	Off. Date	CCC	CHS	CHSJP	CJP	CMIT	CO	CONST3	CRF	CS	CSS	CVCA	DPS	DTOLHSD	FA	GR	IDF	JCD	JCPT	JCTF	JSF	LEMI	LEOA	LEOCE	LTF	MVF	SJFC	SJFS	SO	STF	TFC	TP	WFSO	Total
0832344J32A	F98-02-283	NO DRIVER'S LICENSE	1/31/1998	17	3				30					15	5		5			0.25	1															126.25
0831796J32A	T99-0232MO	NO SAFETY BELT	12/21/1998	17	3				25					15	5		5			0.25	1													3		109.25
0832310J32	T99-2442MO	SPEEDING (EXCEED PRI	4/25/1999						29																											29
0832251J32	CR99-0500MO	ISSUANCE OF BAD CHEC	5/15/1999	17	3				1					15			5			0.25	1															42.25

CJP, LEMI & TFC should not have been assessed. LTF needs to be assessed

Receipt #	Docket #	Offense Description	Off. Date	CCC	CHS	CHSJP	CJP	CMIT	CO	CONST3	CRF	CS	CSS	CVCA	DPS	DTOLHSD	FA	GR	IDF	JCD	JCPT	JCTF	JSF	LEMI	LEOA	LEOCE	LTF	MVF	SJFC	SJFS	SO	STF	TFC	TP	WFSO	Total
0831969J32A	CR99-0214MO	THEFT OF PROPERTY	8/3/1998	17	3		5			5				15			5			0.25	1			0.5									3			54.75

CJP, LEMI & TFC should not have been assessed

0832355J32	T99-2508MO	FAIL TO DISPLAY TXDO	5/3/1999	17	3		5		92					15	5		5			0.25	1			0.5			2						3			148.25

Fine should be split 50/50 w/CRF

0832071J32	T01-0732MO	UNRESTRAINED CHILD U	1/31/2001	17	3				300					15			5			0.25	2						2				5		3	50	202.25

LEOCE should not be assessed

0831999J32A	T01-0530MO	NO LIABILITY INSURAN	1/10/2001	17	3				350					15			5			0.25	2					5	2									449.25

LTF underassessed by $2

Receipt #	Docket #	Offense Description	Off. Date	CCC	CHS	CHSJP	CJP	CMIT	CO	CONST3	CRF	CS	CSS	CVCA	DPS	DTOLHSD	FA	GR	IDF	JCD	JCPT	JCTF	JSF	LEMI	LEOA	LEOCE	LTF	MVF	SJFC	SJFS	SO	STF	TFC	TP	WFSO	Total
0832315J32	T00-11978MO	NO DRIVER'S LICENSE	9/13/2000						49																		2							50	101.25
0832094J32	T03-4928MO	NO LIABILITY INSURAN	11/30/2003						50																											50
0831716J32	T07-1939MO	SPEEDING (EXCEED PRI	4/7/2007						39																											39
0832128J32	T12-4280MO	SPEEDING (EXCEED PRI	8/20/2012						45																											45
0832135J32	CR12-0944MO	PUBLIC INTOXICATION	9/8/2012						100																											100
0832210J32	CR12-1002MO	DISORDERLY CONDUCT (	9/21/2012						50																											50
0832353J32	T13-0069MO	NO SAFETY BELT	12/12/2012	10	0.74	0.25			50						1.2				0.5			1	1				0.5	0.03	0.15	1.35		7.5	0.75			75
0832150J32	T13-0428MO	FAIL TO MAINTAIN FIN	1/22/2013						80																											80
0832290J32	T13-0936MO	NO DRIVER'S LICENSE	2/6/2013						50																											50
0832147J32	T13-1096MO	NO DRIVER'S LICENSE	2/21/2013						66																									25		91
0832220J32	T13-2534MO	SPEEDING (EXCEED PRI	4/12/2013	32	2.4	0.79									4				1.6			3.2	3.2				1.6	0.07	0.48	4.32		24	2.4			80

Fine cannot be less than $100, and must be split 50/50 with CRF

0831893J32	T01-2395MO	UNRESTRAINED CHILD U	8/9/2001						28																											28.25

Is judgement date correct? If so, TP should not have been assessed

0831854J32	T02-2538MO	NO DRIVER'S LICENSE	8/6/2002	17	3			0.5	66					15	5		5			0.5	2	4					2							25		145
0831853J32	T13-0829MO	FAIL TO MAINTAIN FIN	2/1/2013						142																		2							25		169

No judgement date entered. Should TP have been assessed

Receipt #	Docket #	Offense Description	Off. Date	CCC	CHS	CHSJP	CJP	CMIT	CO	CONST3	CRF	CS	CSS	CVCA	DPS	DTOLHSD	FA	GR	IDF	JCD	JCPT	JCTF	JSF	LEMI	LEOA	LEOCE	LTF	MVF	SJFC	SJFS	SO	STF	TFC	TP	WFSO	Total
0831780J32A	T03-2889MO	NO LIABILITY INSURAN	7/12/2003	17	3			0.5	350					15	5		5			0.5	2	4					2							25		479
0831886J32	T05-3651MO	SPEEDING (EXCEED PRI	9/4/2005	40	3				5						5							4	4				2						30	3	25	171
0832171J32	T06-5286MO	NO LIABILITY INSURAN	10/19/2006	27	2.04	0.69			175						3.4							2.73	2.73				1.4		0.41	2.33				25		293
0831719J32A	T06-5241MO	OPERATE UNREGISTERED	10/19/2006	40	3	1			200						5							4	4				2		0.6	3.4				25		338

DTOLHSD should have been SAF

0831766J32	T04-1608MO	NO VALID INSPECTION	5/20/2004	40	3				53							5						4					2						30	3		140

LTF over assessed by $2

0831876J32	CR06-1853MO	FAIL TO ATTEND SCHOO	12/12/2006						78																		4									82
0831854J32	T12-1722MO	SPEEDING (EXCEED PRI	3/1/2012						53																		4							25		82

JUSTICE OF THE PEACE ISMAEL OCHOA
SCHEDULE OF ADJUSTMENTS
FOR THE PERIOD ENDING MAY 31, 2013

MVF needs to be assessed

Receipt #	Docket #	Offense Description	Off. Date	CCC	CHS	CHSJP	CJP	CMIT	CO	CONST3	CRF	CS	CSS	CVCA	DPS	DTOLHSD	FA	GR	IDF	JCD	JCPT	JCTF	JSF	LEMI	LEOA	LEOCE	LTF	MVF	SJFC	SJFS	SO	STF	TFC	TP	WFSO	Total
[illegible]2348J32	T10-0395MO	SPEEDING (EXCEED PRI	1/7/2010	40	3	1			66						5				2			4	4				2		0.6	5.4		30	3			216
[illegible]1883J32	T10-2500MO	DROVE ON WRONG SIDE	4/26/2010	40	3	1			53	5									2			4	4				2		0.6	5.4		30	3			153.1
[illegible]1818J32	T13-2297MO	FAIL TO CONTROL SPEE	4/19/2013	40	3	1			103						5				2			4	4				2		0.6	5.4		30	3			203.1
[illegible]2273J32	T13-2296MO	FAIL TO YIELD ROW (@	4/19/2013	40	3	1			49						5				2			4	4				2		0.6	5.4		30	3			149
[illegible]1971J32	T13-2292MO	FOLLOWING TOO CLOSE	4/16/2013	40	3	1			50						5				2			4	4				2		0.6	5.4		30	3			150
[illegible]1871J32	T13-2243MO	CUT IN AFTER PASSING	4/9/2013	40	3	1			49						5				2			4	4				2		0.6	5.4		30	3			149
[illegible]1954J32	T13-2195MO	DROVE ON WRONG SIDE	4/10/2013	40	3	1			49						5				2			4	4				2		0.6	5.4		30	3			149
[illegible]2198J32	T13-2831MO	DISOBEYED TRAFFIC II	5/11/2013	40	3	1			49										2			4	4				2		0.6	5.4	5	30	3			149
[illegible]2267J32	T13-2864MO	DRIVING WITHOUT HEAD	5/13/2013	40	3	1			53										2			4	4				2		0.6	5.4	5	30	3			153
[illegible]2252J32	T12-4314MO	ILLEGAL LOAD EXTENSI	8/22/2012	40	3	1			100						5				2			4	4				2		0.6	5.4						167

CSS needs to be assessed after June 1, 2010

Receipt #	Docket #	Offense Description	Off. Date	CCC	CHS	CHSJP	CJP	CMIT	CO	CONST3	CRF	CS	CSS	CVCA	DPS	DTOLHSD	FA	GR	IDF	JCD	JCPT	JCTF	JSF	LEMI	LEOA	LEOCE	LTF	MVF	SJFC	SJFS	SO	STF	TFC	TP	WFSO	Total
[illegible]2137J32	T11-4817MO	SAFETY SEAT CHILD PA	9/13/2011	40	3	1			38		38				5				2			4	4				2	0.1	0.6	5.4		30	3			176

JCTF over assessed by $2, LTF under assessed by $2. Payment given on 5/30/13. JCTF was charged again, and LTF was not assessed.

Receipt #	Docket #	Offense Description	Off. Date	CCC	CHS	CHSJP	CJP	CMIT	CO	CONST3	CRF	CS	CSS	CVCA	DPS	DTOLHSD	FA	GR	IDF	JCD	JCPT	JCTF	JSF	LEMI	LEOA	LEOCE	LTF	MVF	SJFC	SJFS	SO	STF	TFC	TP	WFSO	Total
[illegible]2320J32	T12-5592MO	NO DRIVER'S LICENSE	10/23/2012						66													2													68

LTF underassessed by $4. Not assessed on 5/16 payment or 6/17 payment

Receipt #	Docket #	Offense Description	Off. Date	CCC	CHS	CHSJP	CJP	CMIT	CO	CONST3	CRF	CS	CSS	CVCA	DPS	DTOLHSD	FA	GR	IDF	JCD	JCPT	JCTF	JSF	LEMI	LEOA	LEOCE	LTF	MVF	SJFC	SJFS	SO	STF	TFC	TP	WFSO	Total
[illegible]3092J32	T13-1116MO	FAIL TO STOP (OR REM	2/20/2013	0		0.01			75										0									0.01	0.01	0.01		0		25		100

LTF overassessed by $2, need to enter judgement date, should TP have been assessed?

Receipt #	Docket #	Offense Description	Off. Date	CCC	CHS	CHSJP	CJP	CMIT	CO	CONST3	CRF	CS	CSS	CVCA	DPS	DTOLHSD	FA	GR	IDF	JCD	JCPT	JCTF	JSF	LEMI	LEOA	LEOCE	LTF	MVF	SJFC	SJFS	SO	STF	TFC	TP	WFSO	Total
[illegible]1928J32	T13-2332MO	SEAT BELT VIOLATION	4/14/2013	40	3	0.99									5				2			4	4				2	0.09	0.59	5.39		30	3			100

IDF overassessed by $0.90

Receipt #	Docket #	Offense Description	Off. Date	CCC	CHS	CHSJP	CJP	CMIT	CO	CONST3	CRF	CS	CSS	CVCA	DPS	DTOLHSD	FA	GR	IDF	JCD	JCPT	JCTF	JSF	LEMI	LEOA	LEOCE	LTF	MVF	SJFC	SJFS	SO	STF	TFC	TP	WFSO	Total
[illegible]2214J32	T13-2224MO	SAFETY SEAT CHILD PA	4/7/2013	40	3	1			13		12.5				5				2.9			4	4				2	0.1	0.6	5.4		30	3			126

LTF overassessed by $1 on 6/17 payment

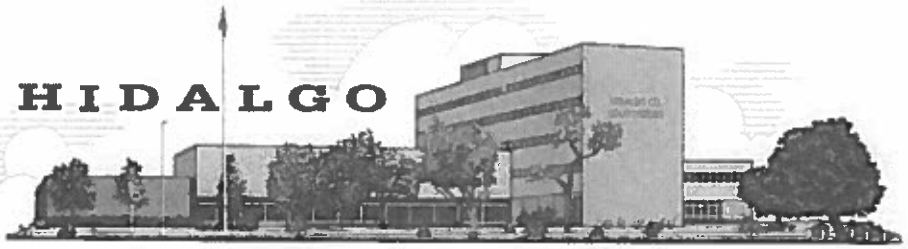
Receipt #	Docket #	Offense Description	Off. Date	CCC	CHS	CHSJP	CJP	CMIT	CO	CONST3	CRF	CS	CSS	CVCA	DPS	DTOLHSD	FA	GR	IDF	JCD	JCPT	JCTF	JSF	LEMI	LEOA	LEOCE	LTF	MVF	SJFC	SJFS	SO	STF	TFC	TP	WFSO	Total
[illegible]2351J32	T13-2394MO	SEAT BELT VIOLATION	4/26/2013	40	3	0.99									5				2			4	4				2	0.09	0.59	5.39		30	3			100

Was this w/in 20 mi of intl border? If so, entire fine is retained by County

Receipt #	Docket #	Offense Description	Off. Date	CCC	CHS	CHSJP	CJP	CMIT	CO	CONST3	CRF	CS	CSS	CVCA	DPS	DTOLHSD	FA	GR	IDF	JCD	JCPT	JCTF	JSF	LEMI	LEOA	LEOCE	LTF	MVF	SJFC	SJFS	SO	STF	TFC	TP	WFSO	Total
[illegible]2065J32	T03-0742MO	OVER GROSS WEIGHT (Z	2/27/2003	17	3			0.5	288					35	5		5			0.5	2	4					2	288								
[illegible]2307J32	T08-6382MO	OVER 20,000 AXLE (5,	11/18/2008	40	3	1			50						5				2			4	4				2	50		0.6	5					
[illegible]1890J32	T11-5290MO	OVER 34,000 LBS TAN	10/4/2011	40	3	1			500						5				2			4	4				2			0.6	5				50	
[illegible]2703J32	T13-2046MO	OVER 34,000 LBS TAND	3/26/2013	40	3	1			260						5				2			4	4				2	260		0.6	5					
[illegible]2231J32	T13-0101MO	OVER 34,000 LBS TAND	12/6/2012						107																		2									

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

August 9, 2013

The Honorable Ismael Ochoa
Hidalgo County Justice of the Peace Pct. 3, Pl. 2
730 Breyfogle, Suite A
Mission, Texas 78572

Re: Review of *Monthly Fines and Fees Report* and Supporting Documentation
For the month of June 2013

Dear Judge Ochoa:

We have conducted a limited scope review of the *Monthly Fines and Fees Reports* and supporting documentation for the month of June 2013 pursuant to Local Government Code §115.002 (a), §115.002 (b), and Code of Criminal Procedures Article 103.011. The objective of the review was to determine whether fines, fees, and court costs collected were properly accounted and reported.

Scope:
The scope of our review was limited to collections reported by your office on the *Monthly Fines and Fees Report* for the month of June 2013. 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 fines, fees, and court cost statutes and schedules. The following procedures were also performed:

- Reviewed the submittal dates of the *Monthly Fines and Fees Report* and applicable supporting documentation to the County Auditor's Office to determine if the report and applicable supporting documentation were received within five days after the last day of the month pursuant to Local Government Code § 114.001 (b).
- Verified the signature on the *Monthly Fines and 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 Fines and Fees Report* by footing and cross-footing the report.
- Reviewed receipts issued to determine if fines, fees, and court costs were allocated and reported in the proper amounts and verified whether any adjustments were made.
- Verified that procedures for voided receipts were properly followed.
- Verified that collections per the *Monthly Fines and Fees Report* agreed to: 1.) total receipts issued per *Ableterm's* Receipt Journal Report, 2.) total collections per *Ableterm's* Fee Distribution Reports, 3.)

HIDALGO COUNTY DISTRICT JUDGES

RICARDO P. RODRIGUEZ, JR. JUDGE, 93rd D.C. | RODOLFO DELGADO JUDGE, 92nd D.C. | J. R. "BOBBY" FLORES JUDGE, 139th D.C. | ROSE GUERRA REYNA JUDGE, 206th D.C. | JUAN R. PARTIDA JUDGE, 275th D.C. | ISARIO E. RAMIREZ, JR. JUDGE, 332nd D.C. | NOE GONZALEZ JUDGE, 370th D.C. OVERSEER | LETICIA LOPEZ JUDGE, 398th D.C. | NDA SALINAS FLORES JUDGE, 398th D.C. | ISRAEL RAMON, JR. JUDGE, 430th D.C. | JESSE CONTRERAS JUDGE, 445th D.C.

total deposits made with the County Treasurer, and 4.) total deposits posted to *alio's* Undistributed Receipts general ledger account.

- Verified that "Discharge" collections received by the Sheriff's Office were receipted by the Justice of the Peace Office and included on the *Monthly Fines and Fees Report.*
- Verified the sequence of receipts per the *Monthly Fines and Fees Report* agreed to *Ableterm's* Receipt Journal Report, and the Sheriff's "D" Report. In addition, verified that receipts followed sequential order.
- Compared the Online Credit Card Report to *Ableterm's* Daily Balance Report to ensure all online credit card transactions were timely receipted by the Justice of the Peace and County Treasurer's Office.
- Reviewed *Cashier's Daily Close-Out Reports* (Close-Out Reports) and County Treasurer receipts to determine whether fees collected were properly accounted & deposited with the County Treasurer on a daily basis.
- Reviewed receipts, Close-Out Reports, *Schedule of Receipts and Deposit* form, mail logs, and the *Monthly Fines and Fees Report*, among other reports, to verify proper completion.
- Verified if cash bonds posted by the defendants who failed to appear before the Justice of the Peace were forfeited (liquidated) by the 10th workday following the date of release from jail.

Conclusion:
Total collections for the month of June 2013 were $88,848.77. Based on the results of our review, we have concluded that fines, fees, and court costs were generally properly accounted and reported; however, the system of internal controls for the accounting and reporting of fines, fees, and court costs require improvement as noted in the following observations.

Observation No. 1:
We reviewed all receipts for the period in review to determine whether fines, fees, and court costs collected were properly allocated and reported.

The results of our review revealed that 30 receipts contained errors in the allocation of fees, fines, and court costs. The Justice of the Peace staff was made aware of the necessary revisions and corrections were made prior to submitting the final *Monthly Fines and Fees Report* to Commissioners Court for approval (see Exhibit A).

There are numerous statutes that require Justices of the Peace to charge various fines, fees, and court costs for certain services and offenses. Fines, fees, and court costs must be allocated pursuant to State statutes and/or Commissioners Court approval.

Formal monitoring procedures have not been implemented to ensure that fines, fees, and court costs are properly allocated and reported. The County may be held liable to the State for failure to properly allocate and report fines, fees, and court costs.

Recommendation:
Management should develop and implement formal monitoring procedures to ensure that fines, fees, and court costs are properly allocated and reported. At a minimum, the following procedures should be implemented:

- Staff should be provided with training regarding the proper allocation of fines, fees, and court costs.
- Staff should review the allocation of fines, fees, and court costs before the official County receipt is issued.
- Access for setting up offense codes with the proper fines, fees, and court costs in *AbleTerm* should be limited to staff with adequate knowledge of the applicable allocation.
- Staff should ensure that the proper fines, fees, and court costs allocation, offense date; and judgment date are entered when a case is setup in *AbleTerm.*

Observation No. 2:
We noted during our review that justice of the peace collections were not deposited at the bank on a daily basis. For example, the collections for June 3, 2013 ($4,475.00) and June 4, 2013 ($5,281.30) were not deposited until June 6, 2013. In addition, the marriage license fee collections were also not deposited at the bank on daily basis. For example, the collections for June 4, 2013 ($216.00), June 6, 2013 ($72.00), June 7, 2013 ($12.00), and June 10, 2013 ($84.00) were not deposited until June 12, 2013. The Court Coordinator informed us that there was a change in job assignments and she failed to monitor that the deposits were being made on a daily basis.

Pursuant to the "Cash Handling Guidelines and Procedures" prescribed by the County Auditor's Office, cash receipts must be deposited intact on a daily basis, unless the amount collected is less than $100.00.

Formal monitoring procedures have not been implemented to ensure that collections are deposited at the bank on a daily basis. This may result in the loss or misuse of County funds.

Recommendation:
Management should develop and implement formal monitoring procedures to ensure that collections are deposited at the bank on a daily basis.

Please provide a written management response to the observations noted above by August 23, 2013.

If you should have any questions or would like to schedule a meeting to discuss the above noted observations, please do not hesitate to contact Yvonne Torres, Revenue Audit Supervisor, at 318-2511 ext. 4642, Arcy B. Duran, CPA, Director of Audit, at ext. 4645, or me at 4604.

Respectfully,

Ray Eufracio, CPA
County Auditor

Enclosures

cc: The Honorable Arturo Guajardo, Jr., Hidalgo County Clerk
Mr. Valde Guerra, Commissioners Court Executive Officer

HIDALGO COUNTY DISTRICT JUDGES

RICARDO P. RODRIGUEZ, JR. JUDGE, 92ND D.C. | RODOLFO DELGADO JUDGE, 93RD D.C. | J. A. "BOBBY" FLORES JUDGE, 139TH D.C. | ROSE GUERRA REYNA JUDGE, 206TH D.C. | JUAN R. PARTIDA JUDGE, 275TH D.C. | MARIO E. RAMIREZ, JR. JUDGE, 332ND D.C. | NOE GONZALEZ JUDGE, 370TH D.C. OVERSEER | LETICIA LOPEZ JUDGE, 389TH D.C. | AIDA SALINAS FLORES JUDGE, 398TH D.C. | ISRAEL RAMON, JR. JUDGE, 430TH D.C. | JESSE CONTRERAS JUDGE, 449TH D.C.

JUSTICE OF THE PEACE
MONTHLY FINES AND FEES COLLECTED
FOR THE MONTH OF: June-13

Ismael ochoa
Judge: ~~DAISY ZARATE~~ PBC
Precinct No. 3 **Place No.** 2

City: MISSION, TX
Hidalgo County, Texas

Part I: RECAP OF AMOUNT PAYABLE TO THE COUNTY TREASURER

TOTAL CASH COLLECTED	(Receipts #s)	32386J32	THRU	32994J32	$ 88848.77 ~~87,908.77~~ X10 ✓
	(Control #s)	2597933	THRU	2598536	
Sheriff's "D" Report	(Receipt #s)	33365J32	THRU	33413J32	
	(Control #s)		THRU		

LESS: DUE AS REFUNDS $ -
Overpayment

COST ON DEPOSIT 620.20 ~~245.10~~ X7 ✓

ADD: COST ON DEPOSIT LIQUIDATED 375.10 X7 ✓

AMOUNT OWED TO COUNTY (Should Match Amt in Part III) $ 88603.67 ~~87,663.67~~ X3 ✓

Less: Total amount of remittances to County Treasurer (From Part II) $ 89223.87

Total funds due to County Treasurer (Overtransfer Made to Co Treas.) (620.20 ~~87,663.67~~ X4-a ✓

Part II: REMITTANCES MADE TO THE COUNTY TREASURER

DESCRIPTION	AMOUNT	RECEIPT NO.
Total Collections for the Month (See Schedule of Receipts & Deposits)	87908.77 B1 ✓	
Add: Previous Month's Bond Overtransfer May 2013	375.10 X7 ✓	
Add: HCSO Monthly "D" Collections Report	940.00 ~~$0.00~~ X9 ✓	
	$ 89223.87	

PREPARED BY: [signature] DATE PREPARED: 7/12/13

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

[signature] 7/12/13
JUSTICE OF THE PEACE DATE

RECEIVED
JUL 12 2013
HIDALGO COUNTY
AUDITOR'S OFFICE

THIS REPORT IS DUE IN THE OFFICE OF THE COUNTY AUDITOR BEFORE THE FIFTH (5TH) WORKING DAY OF THE FOLLOWING MONTH (LGC § 114.001).
COUNTY AUDITOR'S FORM: RE-JP-004 REVISED: 2/10

AUDITED BY: THE HIDALGO COUNTY AUDITOR'S OFFICE
DATE: MC 7.22.13 7/22/13

X2

kmaelochoa

JUSTICE OF THE PEACE
MONTHLY FINES AND FEES COLLECTED
FOR THE MONTH OF: June-13

Judge: ~~DAISY ZARATE~~ PBC
Precinct No. 3 Place No. 2
City: MISSION, TX
Hidalgo County, Texas

Part III SUMMARY OF COLLECTIONS PAYABLE TO THE COUNTY TREASURER PAGE 2 OF 2

Name of Fine, Fee, Court Cost	# Issued/ Filed	Statute Reference	Detail of Amt Collected	GL Acct No.	Amt. Collected
FINES:					36313.76
County Fines (Local Fine)		LGC 113.004, PC 12.23		1200-351-10-066-000-0-000	$ ~~35,815.94~~
Texas Parks & Wildlife 85% Fine (State Fine)		TPWC 12.107		1100-207-20-000-012-0-000	467.50
No Safety Belt 50% Fine (State Fine)		TRC 545.412, 545.413		1100-207-20-000-028-0-000	262.50
Gross Weight 50% Fine (State Fine)		TRC Sec 621.506(g)		1100-207-20-000-013-0-000	0 ~~280.00~~
School District 50% Fines		Educ. Code § 25.093 (d) 1 (A)		1100-207-30-000-009-0-000	-
LOCAL COURT COSTS AND FEES:					
Courthouse Security Adm. Fee($3)		C.C.P. Art. 102.017 (b)		1241-341-10-060-001-0-000	1209.65 ~~1,195.16~~
Courthouse Security Fund JP ($1)		C.C.P. Art. 102.017		1245-341-10-066-000-0-000	370.16 ~~365.38~~
Justice Court Technology Fund ($4)		C.C.P. Art. 102.0173		1242-341-10-060-000-0-000	1566.84 ~~1,549.54~~
Time Payment - @40% OF $25.00 ($10.00)		LGC 133.103 (d)		1100-341-10-060-001-0-000	109.18 ~~79.34~~
Time Payment - @ 10% of $25.00 ($2.50)		LGC 133.103 (e)		1100-341-10-060-002-0-000	27.29 ~~19.84~~
Administrative Local Transaction Fee ($2)		C.C.P. Art. 102.072		1100-341-10-060-003-0-000	906.43 ~~872.39~~
Motor Vehicle Adm. Fee ($10-$20) (Combined Fee for Exp. DL, Exp Insp Cert. Exp Liv Reg.)		TRC Sec 548.605, 521.026,502.407		1100-341-10-060-004-0-000	100.00
Special Fees				1100-341-10-066-000-0-000	157.00
Deferred Disposition		C.C.P. Art. 45.051	117.00		
Administrative Fee - "Drivers Safety Course" ($10)		C.C.P. Art. 45.0511(f)	40.00		
Support of Judiciary Fund ($.60)		LGC 133.105		1100-341-10-060-009-0-000	222.08 ~~219.20~~
Traffic Fee ($3)		T.R.C. 542.403		1100-341-10-066-000-0-000	699.51 ~~690.98~~
Child Safety ($20-$25)		C.C.P. Art. 102.014		1100-341-10-060-011-0-000	183.96 ~~163.30~~
Failure to Appear ($4)		TC 706.006/TC 706.007(d)(2)		1100-341-10-060-012-0-000	-
STATE COURT COSTS AND FEES:					
Criminal Justice Planning Fund C.C.P. ($5)		C.C.P. Art. 102.051		1100-207-20-000-003-0-000	24.10 ~~20.00~~
State General Revenue Fund ($2.50)		C.C.P. Art. 102.015		1100-207-20-000-010-0-000	12.05 ~~12.50~~
Law Enforcement Education Fund (____$1,____$1.50,____$3.50)		Govt. Code Sec. 415.082		1100-207-20-000-011-0-000	16.87 ~~17.50~~
Operators and Chauffeurs License Fund ($75)		T.R.C. 601.192		1100-207-20-000-031-0-000	136.59 ~~75.00~~
Time Payment - @50% OF $25.00 ($12.50)		LGC 133.103 (b)		1100-207-20-000-005-0-000	136.48 ~~99.18~~
Juvenile Crime and Delinquency Fund (____$.25,____$.50)		C.C.P. Art. 102.075(m)		1100-207-20-000-007-0-000	7.75
Comprehensive Rehabilitation Fund ($5)		C.C.P Art. 102.082		1100-207-20-000-008-0-000	5.00
Fugitive Apprehension Fund ($5)		C.C.P. Art. 102.019 (a) 2		1100-207-20-000-009-0-000	105.00
Consolidated Court Costs Fund ($17)		CCP 102.078 (a) 3 LGC 133.102		1100-207-20-000-015-0-000	15645.84 ~~15,452.18~~
Compensation Victims Of Crime Fund (____$3,____$5,____$15,____$35)		C.C.P. Art. 56.55 (2) & (3)		1100-207-20-000-017-0-000	387.31 ~~390.00~~
Judicial & Court Personnel Training Fund (____$1,____$2)		Govt. Code Sec. 56.001 (b)		1100-207-20-000-027-0-000	41.92 ~~42.00~~
Correctional Managment Institute of Texas Fund ($.50)		CCP Art. 102.075		1100-207-20-000-029-0-000	5.00
Indigent legal Services Fee-JP ($6)	96	Govt. Code Sec. 101.141 (2)(B)		1100-207-20-000-004-0-000	576.00
State Traffic Fee - Subtitle C ($30)		TRC Sec 542.4031		1100-207-20-000-035-0-000	6754.98 ~~6,729.74~~
Jury Service Fee ($4)		C.C.P Art. 102.0045		1100-207-20-000-053-0-000	1480.74 1,461.48
Support of Judiciary Fund ($5.40)		LGC 133.105		1100-207-20-000-054-0-000	1967.03 1,941.02
Birth Certificate Fee ($1.80)	0	HSC 191.022(f)		1100-207-20-000-039-0-000	-
Defensive Driving Record Fee ($12)		C.C.P. Art. 45.0511(c-1)		1100-207-20-000-057-0-000	-
Indigent Defense Representation Fund ($2)		LGC 133.107/ GC 102.023		1100-207-20-000-059-0-000	708.32 ~~698.69~~
Moving Violation Fee ($0.10)		C.C.P. Art. 102.022/GC		1100-207-20-000-061-0-000	18.72 ~~17.64~~
Safety Seat Violation Fee ($0.15)		TC 545.412 (b-1)		1100-207-20-000-062-0-000	-
Failure to Appear ($20)		TC 706.006/TC 706.007(d)(2)		1100-207-20-000-066-0-000	-
ARREST /WARRANT FEES: STATE		C.C.P. Art. 102.011			
D.P.S. (_____$3,_____$5,_____$35,_____$50)				1100-207-20-000-019-0-000	1756.51 ~~1,746.10~~
T.A.B.C. (_____$3,_____$5,_____$35,_____$50)				1100-207-20-000-020-0-000	-
P.K.W.L. (_____$3,_____$5,_____$35,_____$50)				1100-207-20-000-021-0-000	20.00
ARREST /WARRANT/SERVICE FEES: COUNTY		LGC 118.131			
Sheriff Fees:				1100-342-10-060-001-0-000	404.08 ~~220.00~~
Constable Fees:					
Precinct #1				1100-342-10-291-000-0-000	-
Precinct #2				1100-342-10-292-000-0-000	-
Precinct #3				1100-342-10-293-000-0-000	12,700.00
Precinct #4				1100-342-10-294-000-0-000	410.00
Precinct #5				1100-342-10-295-000-0-000	-
District Attorney Fees				1100-341-10-060-007-0-000	-
Tax Assessor Fraud Investigators				1100-342-10-060-002-0-000	-
School District Arrest Fee				1100-342-10-060-003-0-000	25.82 ~~26.15~~
Fire Marshal Fee				1100-342-20-060-001-0-000	-
Due to Others					
Warrant Fees/Out of County Service Fees DTO Law Enforcement Account		C.C.P. Art. 102.011 (a) 2 (A)		1100-207-30-000-003-0-000	-
Due to Others- Refund-Overpayments				1100-202-00-000-012-0-000	51.90 ~~50.00~~
Due to Others				1100-202-00-000-012-0-000	-
Restitution				1100-202-00-000-012-0-000	-
Failure to Appear- OmniBase ($6)		TC 706.006/TC 706.007(d)(2)		1100-202-00-000-019-0-000	-
Justice Fees (Local Fees)				1100-341-10-060-001-0-000	2,608.70
Small Claims Court Filing Fee ($25)		LGC 118.121/118.122	125.00		
Justice Court Filing Fee ($25)		LGC 118.121/118.122	2,275.00		
Forcible Entry and Detainer Court Filing Fee ($25)		LGC 118.121/118.122	-		
Transcript Fees ($10)		LGC 118.121/118.123 (b)	-		
Abstract Fees ($5)		LGC 118.121/118.123 (c)	95.00		
Writ Filing Fee ($5)		LGC 118.121/118.123 (d)	80.00		
Issuing other Document ($1 1st pg, .25 for each addt'l pg)		LGC 118.121/118.123 (e)	33.70		
Certified Copies of Court Papers ($2 1st pg, .25 for each addt'l pg)		LGC 118.121	-		
Probable Cause Tow Hearing Fee ($20)		LGC 101.141(a)4	-		
Birth Certificates ($22 each $9.20 local)		HSC 191.0045 (3)(d)		1100-341-10-060-001-0-000	-
Death Certificates ($20 each, each addt'l $3)		HSC 191.0045 (3)(d)		1100-341-10-060-001-0-000	-
Preservation of Vital Statistics Fee ($1 each)		HSC Sec 191.0045 (h)		1100-341-10-060-008-0-000	-
Jury Fees (Civil $5, Criminal $3)		Rules of Civil Proc., Rule 144/ CCP 102.004		1100-341-10-060-006-0-000	-
				TOTAL AMOUNT DUE TO THE COUNTY TREASURER:	$ ~~87,663.67~~

COUNTY AUDITOR'S OFFICE
DATE: 7.27.13 7/27/13

RECEIVED
JUL 12 2013
HIDALGO COUNTY AUDITOR'S OFFICE

THIS REPORT IS DUE IN THE OFFICE OF THE COUNTY AUDITOR BEFORE THE FIFTH (5TH) WORKING DAY OF THE FOLLOWING MONTH (LGC § 114.001).
COUNTY AUDITOR'S FORM RE-JP-004 REVISED 2010

$88,603.67

JUSTICE OF THE PEACE ISMAEL OCHOA
SCHEDULE OF ADJUSTMENTS
FOR THE PERIOD ENDING JUNE 30, 2013

Fine needs to be split with CO. Need to specify if it was safety seat or belt. If it was safety seat, $25 fine split 50/50 between CO and CRF. If safety belt, fine is $100 split 50/50 between CO and CRF

Receipt #	Docket #	Off. Descrip.	Off. Date	CCC	CGDETF	CHS	CHSJP	CJP	CMIT	CO	CRF	CVCJ	DPS	FA	GR	IDF	JCD	JCPT	JCTF	JSF	LEMI	LEOA	LEOCE	LEOSI	LTF	MCW	MVF	SAF	SJFC	SJFS	SO	STF	TFC	TP	WF	FCONST.3	WFDP	WFPREC32	WFSC	WFT	Total
[illegible]2705J32	T03-4087MO	UNRESTRAINED CHILD U	9/1/2003	17		3			0.5		50	15	5	5			0.5	2	4						2							30	3		50		50			237

Was offense committed within 20 mi of international border? If so, then County retains 100% of the fine

Receipt #	Docket #	Off. Descrip.	Off. Date	CCC	CGDETF	CHS	CHSJP	CJP	CMIT	CO	CRF	CVCJ	DPS	FA	GR	IDF	JCD	JCPT	JCTF	JSF	LEMI	LEOA	LEOCE	LEOSI	LTF	MCW	MVF	SAF	SJFC	SJFS	SO	STF	TFC	TP	WF	FCONST.3	WFDP	WFPREC32	WFSC	WFT	Total
[illegible]2513J32	T13-2896MO	OVER 34,000 LBS TAND	5/14/2013	40		3	1			260			5		2				4	4					2	260			0.6	5.4										587

LTF needs to be assessed

Receipt #	Docket #	Off. Descrip.	Off. Date	CCC	CGDETF	CHS	CHSJP	CJP	CMIT	CO	CRF	CVCJ	DPS	FA	GR	IDF	JCD	JCPT	JCTF	JSF	LEMI	LEOA	LEOCE	LEOSI	LTF	MCW	MVF	SAF	SJFC	SJFS	SO	STF	TFC	TP	WF	FCONST.3	WFDP	WFPREC32	WFSC	WFT	Total
[illegible]7721J32	F98-05-465	SPEEDING (EXCEED PRI	5/15/1998	17		3				29		15	5	5			0.25	1														3								78.25

LTF needs to be assessed and WF needs to be assigned to precinct

Receipt #	Docket #	Off. Descrip.	Off. Date	CCC	CGDETF	CHS	CHSJP	CJP	CMIT	CO	CRF	CVCJ	DPS	FA	GR	IDF	JCD	JCPT	JCTF	JSF	LEMI	LEOA	LEOCE	LEOSI	LTF	MCW	MVF	SAF	SJFC	SJFS	SO	STF	TFC	TP	WF	FCONST.3	WFDP	WFPREC32	WFSC	WFT	Total
[illegible]2894J32	F97-12-223	NO DRIVER'S LICENSE	12/18/1997	17		3				30		15	5	5			0.25	1																	50					126.3

MVF needs to be assessed

Receipt #	Docket #	Off. Descrip.	Off. Date	CCC	CGDETF	CHS	CHSJP	CJP	CMIT	CO	CRF	CVCJ	DPS	FA	GR	IDF	JCD	JCPT	JCTF	JSF	LEMI	LEOA	LEOCE	LEOSI	LTF	MCW	MVF	SAF	SJFC	SJFS	SO	STF	TFC	TP	WF	FCONST.3	WFDP	WFPREC32	WFSC	WFT	Total
[illegible]2596J32	T10-3941MO	DISOBEYED TRAFFIC LI	9/4/2010	40		3	1			106.1						2			4	4					2				0.6	5.4	5	30	3					58			256.1
[illegible]3474J32	T13-0505MO	IMOPERABLE LAMP	1/22/2013	40		3	1			49			5			2			4	4					2				0.6	5.4		30	3								149
[illegible]2484J32	T13-3036MO	FAIL TO YIELD ROW OF	5/6/2013	40		3	1			49			5			2			4	4					2				0.6	5.4		30	3								149
[illegible]2632J32	T13-2722MO	FAIL TO STOP FOR REM	5/8/2013	40		3	1						5			2			4	4					2				0.6	5.4		30	3								100
[illegible]2541J32	T13-2836MO	NO STOP LAMP	5/8/2013	40		3	1			49			5			2			4	4					2				0.6	5.4		30	3								149
[illegible]2902J32	T13-3359MO	FOLLOWING TOO CLOSE	5/16/2013	40		3	1			53			5			2			4	4					2				0.6	5.4		30	3								153
[illegible]2782J32	T13-2960MO	DRIVING WITHOUT HEAL	5/28/2013	40		3	1			53.1						2			4	4					2				0.6	5.4	5	30	3								153.1
[illegible]2716J32	T13-2963MO	PASS TO THE RIGHT WH	5/30/2013	40		3	1			49						2			4	4					2				0.6	5.4	5	30	3								149
[illegible]2755J32	T13-0971MO	FAILED TO MOVE TO ST	2/11/2013							90																															90

No judgment date is entered, should TP be assessed?

Receipt #	Docket #	Off. Descrip.	Off. Date	CCC	CGDETF	CHS	CHSJP	CJP	CMIT	CO	CRF	CVCJ	DPS	FA	GR	IDF	JCD	JCPT	JCTF	JSF	LEMI	LEOA	LEOCE	LEOSI	LTF	MCW	MVF	SAF	SJFC	SJFS	SO	STF	TFC	TP	WF	FCONST.3	WFDP	WFPREC32	WFSC	WFT	Total
[illegible]2756J32	T03-4171MO	NO SAFETY BELT	9/24/2003	17		3			0.5	50		15	5	5			0.5	2	4						2							30	3	25	50					212
[illegible]2964J32	T13-2083MO	SPEEDING (EXCEED PRI	3/30/2013	0.03			0.01			45						0.01									2		0.01		0.01	0.01		0.02		25						72.1
[illegible]2386J32	T13-2808MO	SPEEDING (EXCEED PRI	5/4/2013	29		2.2	0.72						3.63			1.44			2.9	2.89					1.44		0.07		0.43	3.91		21.73	2.18							72.5

Is judgement date correct? If so, TP should not have been assessed. If not, correct judgement date.

Receipt #	Docket #	Off. Descrip.	Off. Date	CCC	CGDETF	CHS	CHSJP	CJP	CMIT	CO	CRF	CVCJ	DPS	FA	GR	IDF	JCD	JCPT	JCTF	JSF	LEMI	LEOA	LEOCE	LEOSI	LTF	MCW	MVF	SAF	SJFC	SJFS	SO	STF	TFC	TP	WF	FCONST.3	WFDP	WFPREC32	WFSC	WFT	Total
[illegible]2709J32	T05-0476MO	NO DRIVER'S LICENSE	1/19/2005	40		3				83			5						4						2									25						142
[illegible]2405J32	T07-0727MO	SPEEDING (EXCEED PRI	1/18/2007							56															3									25				50		133

WF needs to be assigned to precinct

Receipt #	Docket #	Off. Descrip.	Off. Date	CCC	CGDETF	CHS	CHSJP	CJP	CMIT	CO	CRF	CVCJ	DPS	FA	GR	IDF	JCD	JCPT	JCTF	JSF	LEMI	LEOA	LEOCE	LEOSI	LTF	MCW	MVF	SAF	SJFC	SJFS	SO	STF	TFC	TP	WF	FCONST.3	WFDP	WFPREC32	WFSC	WFT	Total
[illegible]3480J32	T11-3288MO	NO DRIVER'S LICENSE	6/1/2011	40		3	1			133						2			4	4					2				0.6	5.4	5					50				250
[illegible]2663J32	T12-1261MO	SPEEDING (EXCEED PRI	2/12/2012	40		3	1			113.8			5			2			4	4					2		0.1		0.6	5.4		30	3			50					263.9

LTF under assessed by $2

Receipt #	Docket #	Off. Descrip.	Off. Date	CCC	CGDETF	CHS	CHSJP	CJP	CMIT	CO	CRF	CVCJ	DPS	FA	GR	IDF	JCD	JCPT	JCTF	JSF	LEMI	LEOA	LEOCE	LEOSI	LTF	MCW	MVF	SAF	SJFC	SJFS	SO	STF	TFC	TP	WF	FCONST.3	WFDP	WFPREC32	WFSC	WFT	Total
[illegible]3525J32	T13-2407MO	SEAT BELT VIOLATION	4/24/2013	40		3	1						5			2			4	4					2		0.1		0.6	5.4		30	3								100.1
[illegible]2923J32	T12-5421MO	FAIL TO CONTROL SPEE	10/12/2012							50																															50
[illegible]2673J32	T13-7570MO	FAIL TO MAINTAIN FIN	4/22/2013							50																															50
[illegible]2832J32	T06-4951MO	SPEEDING (EXCEED PRI	9/22/2006							36																															36
[illegible]2449J32	T07-0744MO	SPEEDING (EXCEED PRI	1/3/2007							27																															27
[illegible]2401J32	T13-2049MO	NO DRIVER'S LICENSE	4/2/2013							66																															66

TP & OCL need to be assessed; Fine cannot be less than $175

Receipt #	Docket #	Off. Descrip.	Off. Date	CCC	CGDETF	CHS	CHSJP	CJP	CMIT	CO	CRF	CVCJ	DPS	FA	GR	IDF	JCD	JCPT	JCTF	JSF	LEMI	LEOA	LEOCE	LEOSI	LTF	MCW	MVF	SAF	SJFC	SJFS	SO	STF	TFC	TP	WF	FCONST.3	WFDP	WFPREC32	WFSC	WFT	Total
[illegible]2916J32	F95-12-168	NO LIABILITY INSURAN	11/25/1995						5	76		15	5		2.5				1			0.5	1	2		2															110

CJP needs to be assessed; TFC should not be assessed

Receipt #	Docket #	Off. Descrip.	Off. Date	CCC	CGDETF	CHS	CHSJP	CJP	CMIT	CO	CRF	CVCJ	DPS	FA	GR	IDF	JCD	JCPT	JCTF	JSF	LEMI	LEOA	LEOCE	LEOSI	LTF	MCW	MVF	SAF	SJFC	SJFS	SO	STF	TFC	TP	WF	FCONST.3	WFDP	WFPREC32	WFSC	WFT	Total
[illegible]7418J32	F96-06-89	FAIL/RET. TO VAC. DO	6/3/1996							60		25			2.5				1					3.5	2						5		3					50		142

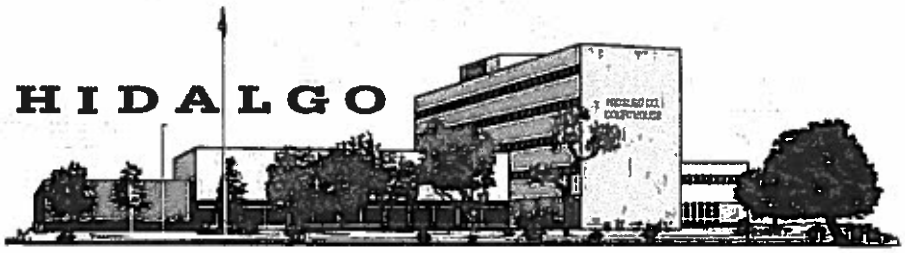
LTF under assessed by $2; still has balance adjustment can be made with next payment

Receipt #	Docket #	Off. Descrip.	Off. Date	CCC	CGDETF	CHS	CHSJP	CJP	CMIT	CO	CRF	CVCJ	DPS	FA	GR	IDF	JCD	JCPT	JCTF	JSF	LEMI	LEOA	LEOCE	LEOSI	LTF	MCW	MVF	SAF	SJFC	SJFS	SO	STF	TFC	TP	WF	FCONST.3	WFDP	WFPREC32	WFSC	WFT	Total
[illegible]2695J32	T13-2163MO	SPEEDING (EXCEED PRI	4/5/2013	20		1.5	0.5						2.5			1			2	2					1		0.05		0.29	2.69		14.99	1.5								50
[illegible]2786J32	T13-3116MO	FAIL TO STOP FOR REM	2/20/2013							98															2																100
[illegible]2972J32	T13-2363MO	FAIL TO MAINTAIN FIN	4/17/2013	12		0.9	0.3			48.9			1.5			0.6			1.2	1.2					0.6				0.18	1.62											70
[illegible]2420J32	T13-2391MO	SEAT BELT VIOLATION	4/17/2013	20		1.5	0.5						2.5			0.99			2	2					1		0.04		0.3	2.69		14.99	1.5								50

EXHIBIT A

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

October 25, 2013

The Honorable Ismael Ochoa
Hidalgo County Justice of the Peace Pct. 3, Pl. 2
730 Breyfogle, Suite A
Mission, Texas 78572

Re: Review of *Monthly Fines and Fees Report* and Supporting Documentation
For the month of July 2013

Dear Judge Ochoa:

We have conducted a limited scope review of the *Monthly Fines and Fees Reports* and supporting documentation for the month of July 2013 pursuant to Local Government Code §115.002 (a), §115.002 (b), and Code of Criminal Procedures Article 103.011. The objective of the review was to determine whether fines, fees, and court costs collected were properly accounted and reported.

Scope:
The scope of our review was limited to collections reported by your office on the *Monthly Fines and Fees Report* for the month of July 2013. 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 fines, fees, and court cost statutes and schedules. The following procedures were also performed:

- Reviewed the submittal dates of the *Monthly Fines and Fees Report* and applicable supporting documentation to the County Auditor's Office to determine if the report and applicable supporting documentation were received within five days after the last day of the month pursuant to Local Government Code § 114.001 (b).
- Verified the signature on the *Monthly Fines and 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 Fines and Fees Report* by footing and cross-footing the report.
- Reviewed receipts issued to determine if fines, fees, and court costs were allocated and reported in the proper amounts and verified whether any adjustments were made.
- Verified that procedures for voided receipts were properly followed.
- Verified that collections per the *Monthly Fines and Fees Report* agreed to: 1.) total receipts issued per *Ableterm's* Receipt Journal Report, 2.) total collections per *Ableterm's* Fee Distribution Reports, 3.)

total deposits made with the County Treasurer, and 4.) total deposits posted to *alio's* Undistributed Receipts general ledger account.

- Verified that "Discharge" collections received by the Sheriff's Office were receipted by the Justice of the Peace Office and included on the *Monthly Fines and Fees Report.*
- Verified the sequence of receipts per the *Monthly Fines and Fees Report* agreed to *Ableterm's* Receipt Journal Report, and the Sheriff's "D" Report. In addition, verified that receipts followed sequential order.
- Compared the Online Credit Card Report to *Ableterm's* Daily Balance Report to ensure all online credit card transactions were timely receipted by the Justice of the Peace and County Treasurer's Office.
- Reviewed *Cashier's Daily Close-Out Reports* (Close-Out Reports) and County Treasurer receipts to determine whether fees collected were properly accounted & deposited with the County Treasurer on a daily basis.
- Reviewed receipts, Close-Out Reports, *Schedule of Receipts and Deposit* form, mail logs, and the *Monthly Fines and Fees Report*, among other reports, to verify proper completion.
- Verified if cash bonds posted by the defendants who failed to appear before the Justice of the Peace were forfeited (liquidated) by the 10th workday following the date of release from jail.

Conclusion:
Total collections for the month of July 2013 were $77,636.74. Based on the results of our review, we have concluded that fines, fees, and court costs were generally properly accounted and reported; however, the system of internal controls for the accounting and reporting of fines, fees, and court costs require improvement as noted in the following observations.

Observation No. 1:
We reviewed all receipts for the period in review to determine whether fines, fees, and court costs collected were properly allocated and reported.

The results of our review revealed that 130 receipts contained errors in the allocation of fees, fines, and court costs. The Justice of the Peace staff was made aware of the necessary revisions and corrections were made prior to submitting the final *Monthly Fines and Fees Report* to Commissioners Court for approval (see Exhibit A).

There are numerous statutes that require Justices of the Peace to charge various fines, fees, and court costs for certain services and offenses. Fines, fees, and court costs must be allocated pursuant to State statutes and/or Commissioners Court approval.

Formal monitoring procedures have not been implemented to ensure that fines, fees, and court costs are properly allocated and reported. The County may be held liable to the State for failure to properly allocate and report fines, fees, and court costs.

Recommendation:
Management should develop and implement formal monitoring procedures to ensure that fines, fees, and court costs are properly allocated and reported. At a minimum, the following procedures should be implemented:

- Staff should be provided with training regarding the proper allocation of fines, fees, and court costs.
- Staff should review the allocation of fines, fees, and court costs before the official County receipt is issued.
- Access for setting up offense codes with the proper fines, fees, and court costs in *AbleTerm* should be limited to staff with adequate knowledge of the applicable allocation.
- Staff should ensure that the proper fines, fees, and court costs allocation, offense date; and judgment date are entered when a case is setup in *AbleTerm*.

Observation No. 2:
We noted during our review that justice of the peace collections were not deposited at the bank on a daily basis. For example, the collections for July 5, 2013 ($10,965.80), July 9, 2013 ($5,759.70) and July 10, 2013 ($4,489.00) were not deposited until July 12, 2013. In addition, the marriage license fee collections were also not deposited at the bank on daily basis. For example, the collections for July 17, 2013 ($72.00) were not deposited until July 23, 2013. The Court Coordinator informed us that there was a change in job assignments and she failed to monitor that the deposits were being made on a daily basis.

Pursuant to the "Cash Handling Guidelines and Procedures" prescribed by the County Auditor's Office, cash receipts must be deposited intact on a daily basis, unless the amount collected is less than $100.00.

Formal monitoring procedures have not been implemented to ensure that collections are deposited at the bank on a daily basis. This may result in the loss or misuse of County funds.

Recommendation:
Management should develop and implement formal monitoring procedures to ensure that collections are deposited at the bank on a daily basis.

Observation No. 3:
We noted that properly completed reports for the month of July 2013 were not filed with the County Auditor's Office within five days after the last day of each month (May 5, 2013) as follows:

- The *Monthly Fines and Fees Report* was filed with the County Auditor's Office on August 9, 2013.
- A corrected copy of the Office of Court Administration's "Official JP Monthly Report" for July 2013 has not been filed with the County Auditor's Office, as of today.

Pursuant to Local Government Code § 114.001 (b), a monthly report must be filed within five days after the last day of each month. In addition, Local Government Code §112.002 (a) authorizes the county auditor to prescribe the system of accounting for the county. Local Government Code Section 112.002 (b) further states that "the county auditor may adopt and enforce regulations, not inconsistent with law or with a rule adopted under Section 112.003, that the auditor considers necessary for the speedy and proper collecting, checking, and accounting of the revenues and other funds and fees that belong to the county or to a person for whom a district clerk, district attorney, county officer, or precinct officer has made a collection or for whose use or benefit the officer holds or has received funds. Pursuant to Local Government Code Section 112.002 (a) and (b), the County Auditor requires the submittal of properly completed reports (i.e., *Monthly Fines and Fees Report*, *Schedule of Receipts and Deposits*, a copy of the Office of Court Administration's "Official JP Monthly Report", etc.) for checking and properly accounting for funds collected by the Justice of the Peace Offices.

Formal procedures have not been implemented to ensure that properly completed reports are filed with the County Auditor's Office within five days after the last day of each month. Timely submittal of these reports helps ensure that revenues are recognized in a timely manner.

Recommendation:
Management should develop and implement formal procedures to ensure that properly completed reports are filed with the County Auditor's Office within five days after the last day of each month.

Observation No. 4:
We noted during our review that jail time credit for defendants that served jail time to satisfy the payment of fines, fees, and court costs was entered in *Ableterm's* docket book. However, the Sheriff's "Discharge" receipt number which provides the amount of jail time credit provided was not referenced in *Ableterm*.

Pursuant to Code of Criminal Procedure Article 45.017, docket books maintained by a justice of the peace court must contain the following information: (1) the style and file number of each criminal action; (2) the nature of the offense charged; (3) the plea offered by the defendant and the date the plea was entered; (4) the date the warrant, if any, was issued and the return made thereon; (5) the date the examination or trial was held, and if a trial was held, whether it was by a jury or by the justice; (6) the verdict of the jury, if any, and the date of the verdict; (7) the judgment and sentence of the court, and the date each was given; (8) the motion for new trial, if any, and the decision thereon; and (9) whether an appeal was taken and the date of that action. Furthermore, pursuant to the Justice of the Peace Manual prepared by the Texas Comptroller of Accounts, the following information should be recorded on the docket book: (1) the name of the defendant's attorney; and (2) the amount of any payments received or refunds made and what they were for. The County Auditor's Office requires that receipt numbers for any payments received, including jail time credit, be referenced on *Ableterm's* docket book.

Formal procedures have not been developed and implemented to ensure that the Sheriff's "Discharge" receipt numbers for jail time credit provided are referenced in *Ableterm's* docket book. This may result in the improper accounting of case dispositions.

Recommendation:
Management should develop and implement formal monitoring procedures that the Sheriff's "Discharge" receipt numbers for jail time credit provided are referenced in *Ableterm's* docket book.

Please provide a written management response to the observations noted above by November 15, 2013.

If you should have any questions or would like to schedule a meeting to discuss the above noted observations, please do not hesitate to contact Yvonne Torres, Revenue Audit Supervisor, at 318-2511 ext. 4642, Arcy B. Duran, CPA, Director of Audit, at ext. 4645, or me at 4604.

Respectfully,

Ray Eufracio, CPA
County Auditor

Enclosures

cc: The Honorable Arturo Guajardo, Jr., Hidalgo County Clerk
Valde Guerra, Commissioners Court Executive Officer

RECEIVED
3/9/2013

JUSTICE OF THE PEACE
MONTHLY FINES AND FEES COLLECTED
FOR THE MONTH OF: July-13

Judge: ~~DAISY ZARATE~~ Ismael Ochoa PBC
Precinct No. 3 Place No. 2

City: MISSION, TX
Hidalgo County, Texas

Part I: RECAP OF AMOUNT PAYABLE TO THE COUNTY TREASURER

TOTAL CASH COLLECTED	(Receipts #s)	32995J32	THRU	33516J32	$ 77,636.74 ~~77,236.89~~ X10-6 ✓
	(Control #s)	2598537	THRU	2599036	
Sheriff's "D" Report	(Receipt #s)	33733J32	THRU	33737J32	
	(Control #s)		THRU		

LESS: DUE AS REFUNDS $ -
Overpayment

COST ON DEPOSIT 1,979.10 X7 ✓

ADD: COST ON DEPOSIT LIQUIDATED 1,840.70 ~~138.00~~ X7 ✓

AMOUNT OWED TO COUNTY (Should Match Amt in Part III) 77,497.54 ~~$ 77,375.79~~ X3 ✓

Less: Total amount of remittances to County Treasurer (From Part II) $ 78,256.94 4
Total funds due to County Treasurer (Overtransfer Made to Co Treas.) ~~77,375.79~~
$754.10 X4-a ✓

Part II: REMITTANCES MADE TO THE COUNTY TREASURER

DESCRIPTION	AMOUNT	RECEIPT NO.
Total Collections for the Month (See Schedule of Receipts & Deposits)	$ 76,767.64 B1 ✓	
Add: Previous Month's Bond Overtransfer June '13	$620.20 ✓	
Add: HCSO Monthly "D" Collections Report	849.10 ~~$0.00~~ X9 ✓	
	$ 78,256.94	

PREPARED BY: [signature] DATE PREPARED: 8/5/13

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

[signature] 8/5/13
JUSTICE OF THE PEACE DATE

THIS REPORT IS DUE IN THE OFFICE OF THE COUNTY AUDITOR BEFORE THE FIFTH (5TH) WORKING DAY OF THE FOLLOWING MONTH (LGC § 114.001).
COUNTY AUDITOR'S FORM: RE-JP-004 REVISED: 2/10

HIDALGO COUNTY AUDITOR'S OFFICE
APPROVED BY: [signature]
DATE: 10/23/2013 10/24/13

X2

JUSTICE OF THE PEACE
MONTHLY FINES AND FEES COLLECTED
FOR THE MONTH OF: July '13

Judge: ~~DAISY ZARATE~~ Ismael Ochoa
Precinct No. 3 Place No. 2 PBC
City: MISSION, TX
Hidalgo County, Texas

Part III SUMMARY OF COLLECTIONS PAYABLE TO THE COUNTY TREASURER PAGE 2 OF 2

Name of Fine, Fee, Court Cost	# Issued/ Filed	Statute Reference	Detail of Amt Collected	GL Acct No.	Amt. Collected
FINES:					31,103.73
County Fines (Local Fine)		LGC 113.004, PC 12.23		1200-351-10-866-000-0-000	$ ~~31,232.05~~
Texas Parks & Wildlife 85% Fine (State Fine)		TPWC 12.107		1100-207-20-000-012-0-000	-
No Safety Belt 50% Fine (State Fine)		TRC 545.412, 545.413		1100-207-20-000-028-0-000	362.64 ~~350.22~~
Gross Weight 50% Fine (State Fine)		TRC Sec 621.506(g)		1100-207-20-000-013-0-000	-
School District 50% Fines		Educ. Code § 25.093 (d) 1 (A)		1100-207-30-000-889-0-000	-
LOCAL COURT COSTS AND FEES:					
Courthouse Security Adm. Fee($3)		C.C.P. Art. 102.017 (b)		1241-341-10-060-001-0-000	1,090.56 ~~1,881.07~~
Courthouse Security Fund JP ($1)		C.C.P. Art. 102.017		1245-341-10-866-000-0-000	333.12 ~~219.29~~
Justice Court Technology Fund ($4)		C.C.P. Art. 102.0173		1242-341-10-060-000-0-000	1,382.66 ~~1,300.38~~
Time Payment - @40% OF $25.00 ($10.00)		LGC 133.103 (d)		1100-341-10-060-001-0-000	205.82
Time Payment - @ 10% of $25.00 ($2.50)		LGC 133.103 (c)		1100-341-10-060-002-0-000	51.46
Administrative Local Transaction Fee ($2)		C.C.P. Art. 102.072		1100-341-10-060-003-0-000	815.98 ~~790.26~~
Motor Vehicle Adm. Fee ($10-$20) (Commissioner to Cap $4. Cap keep Cost Cap $6 Cap.)		TRC Sec 548.605, 520.102A,502.407		1100-341-10-060-004-0-000	80.00
Special Fees				1100-341-10-866-000-0-000	356.00
Deferred Disposition		C.C.P. Art. 45.051	286.00		
Administrative Fee - "Drivers Safety Course" ($10)		C.C.P. Art. 45.051(f)	70.00		
Support of Judiciary Fund ($.60)		LGC 133.105		1100-341-10-060-009-0-000	193.16 ~~191.02~~
Traffic Fee ($3)		T.R.C. 542.403		1100-341-10-866-000-0-000	655.63 ~~602.05~~
Child Safety ($20-$25)		C.C.P. Art. 102.014		1100-341-10-060-011-0-000	135.93 ~~115.93~~
Failure to Appear ($4)		TC 706.006/TC 706.007(d)(2)		1100-341-10-060-012-0-000	-
STATE COURT COSTS AND FEES:					5.00
Criminal Justice Planning Fund C.C.P. ($5)		C.C.P. Art. 102.051		1100-207-20-000-003-0-000	~~15.00~~
State General Revenue Fund ($2.50)		C.C.P. Art. 102.015		1100-207-20-000-010-0-000	2.50
Law Enforcement Education Fund (____$1,____$1.50,____$3.50)		Govt. Code Sec. 415.002		1100-207-20-000-011-0-000	3.50 ~~4.00~~
Operators and Chauffeurs License Fund ($75)		T.R.C. 601.192		1100-207-20-000-031-0-000	-
Time Payment - @50% OF $25.00 ($12.50)		LGC 133.103 (b)		1100-207-20-000-005-0-000	257.28
Juvenile Crime and Delinquency Fund (____$.25, ____$.50)		C.C.P. Art. 102.075(m)		1100-207-20-000-007-0-000	10.00 ~~10.25~~
Comprehensive Rehabilitation Fund ($5)		C.C.P. Art. 102.092		1100-207-20-000-008-0-000	5.00
Fugitive Apprehension Fund ($5)		C.C.P. Art. 102.019 (a) 2		1100-207-20-000-009-0-000	~~445.00~~ ~~480.00~~
Consolidated Court Costs Fund ($17)		CCP 102.075 (a) 3, LGC 133.102		1100-207-20-000-015-0-000	~~13,735.89~~
Compensation Victims Of Crime Fund (____$3, ____$5, ____$15, ____$35)		C.C.P. Art. 56.55 (2) & (3)		1100-207-20-000-017-0-000	450.00 ~~465.00~~
Judicial & Court Personnel Training Fund (____$1, ____$2)		Govt. Code Sec. 56.001 (b)		1100-207-20-000-027-0-000	51.00 ~~53.00~~
Correctional Managment Institute of Texas Fund ($.50)		CCP Art. 102.075		1100-207-20-000-029-0-000	5.50
Indigent legal Services Fee-JP ($6)	77	Govt. Code Sec. 101.141 (2)(B)		1100-207-20-000-004-0-000	462.00
State Traffic Fee- Subtitle C ($30)		TRC Sec 542.4031		1100-207-20-000-035-0-000	6196.28 ~~6170.42~~
Jury Service Fee ($4)		C.C.P. Art. 102.0045		1100-207-20-000-053-0-000	1294.07 ~~71,278.63~~
Support of Judiciary Fund ($5.40)		LGC 133.105		1100-207-20-000-054-0-000	1,703.28 ~~1,683.22~~
Birth Certificate Fee ($1.80)	0	HSC 191.022(f)		1100-207-20-000-039-0-000	-
Defensive Driving Record Fee ($12)		C.C.P. Art. 45.051(c-1)		1100-207-20-000-057-0-000	-
Indigent Defense Representation Fund ($2)		LGC 133.107 GC 102.023		1100-207-20-000-059-0-000	405.08 ~~393.39~~
Moving Violation Fee ($0.10)		C.C.P. Art. 102.022.GC		1100-207-20-000-061-0-000	31.04 ~~10.98~~
Safety Seat Violation Fee ($0.15)		TC 545.412 (b-1)		1100-207-20-000-062-0-000	0.45
Failure to Appear ($20)		TC 706.006/TC 706.007(d)(2)		1100-207-20-000-066-0-000	-
ARREST /WARRANT FEES: STATE		C.C.P. Art. 102.011			
D.P.S. ($3, $5, $35, $50)				1100-207-20-000-019-0-000	1,639.96 ~~1,638.50~~
T.A.B.C. ($3, $5, $35, $50)				1100-207-20-000-020-0-000	-
P.K.W.L. ($3, $5, $35, $50)				1100-207-20-000-021-0-000	5.00
ARREST /WARRANT/SERVICE FEES: COUNTY		LGC 118.131			
Sheriff Fees:				1100-342-10-060-001-0-000	361.07 ~~240.11~~
Constable Fees:					
Precinct #1				1100-342-10-291-000-0-000	670.00
Precinct #2				1100-342-10-292-000-0-000	140.00
Precinct #3				1100-342-10-293-000-0-000	~~10,752.42~~
Precinct #4				1100-342-10-294-000-0-000	-
Precinct #5				1100-342-10-295-000-0-000	-
District Attorney Fees				1100-341-10-060-007-0-000	-
Tax Assessor Fraud Investigators				1100-342-10-060-002-0-000	5.00
School District Arrest Fee				1100-342-10-060-003-0-000	10.89
Fire Marshal Fee				1100-342-20-060-001-0-000	-
Due to Others					
Warrant Fees/Out of County Service Fees DTO Law Enforcement Agencies		C.C.P. Art. 102.011 (a) 2 (A)		1100-207-30-000-003-0-000	-
Due to Others- Refund-Overpayments				1100-202-00-000-812-0-000	11.76
Due to Others				1100-202-00-000-812-0-000	-
Restitution				1100-202-00-000-813-0-000	-
Failure to Appear- Omnibase ($6)		TC 706.006/TC 706.007(d)(2)		1100-202-00-000-019-0-000	-
Justice Fees (Local Fees)				1100-341-10-060-001-0-000	2,041.80
Small Claims Court Filing Fee ($25)		LGC 118.121 118.122	250.00		
Justice Court Filing Fee ($25)		LGC 118.121 118.122	1,675.00		
Forcible Entry and Detainer Court Filing Fee ($25)		LGC 118.121 118.122	-		
Transcript Fees ($10)		LGC 118.121 118.123 (b)	-		
Abstract Fees ($5)		LGC 118.121 118.123 (c)	40.00		
Writ Filing Fee ($5)		LGC 118.121 118.123 (d)	55.00		
Issuing other Document ($1 1st pg, .25 for each addt'l pg)		LGC 118.121 118.123 (e)	21.80		
Certified Copies of Court Papers ($2 1st pg, .25 for each addt'l pg)		LGC 118.121	-		
Probable Cause Tow Hearing Fee ($20)		LGC 101.1411(a)4	-		
Birth Certificates ($22 each $9.20 local)		HSC 191.0045 (3)(d)		1100-341-10-060-001-0-000	-
Death Certificates ($20 each, each addt'l $3)		HSC 191.0045 (3)(d)		1100-341-10-060-001-0-000	-
Preservation of Vital Statistics Fee ($1 each)		HSC Sec 191.0045 (h)		1100-341-10-060-008-0-000	-
Jury Fees (Civil $5, Criminal $3)		Rules of Civil Proc., Rule 244 CCP 102.004		1100-341-10-060-006-0-000	-
				TOTAL AMOUNT DUE TO THE COUNTY TREASURER	$ ~~76,692.22~~

HIDALGO COUNTY AUDITOR'S OFFICE
APPROVED BY: IT
DATE: 10/24/13

THIS REPORT IS DUE IN THE OFFICE OF THE COUNTY AUDITOR BEFORE THE FIFTH (5TH) WORKING DAY OF THE FOLLOWING MONTH (GC 133.058)
(COUNTY AUDITOR'S FORM RE-JP-004 REVISED 2010)

77,497.34

JUSTICE OF THE PEACE ISMAEL OCHOA
SCHEDULE OF ADJUSTMENTS
FOR THE PERIOD OF JULY 1, 2013 THROUGH JULY 31, 2013

LTF should be assessed.

Receipt #	Docket #	Offense Descrip	Off. Date	CCC	CHS	CHSIP	CIP	CO	CON3	CONST3	COPY CR	CRF	CS	CVCA	DPS	FA	GR	IDF	JCD	JCPT	JCTF	JSF	LEMI	LEOA	LEOCE	LTF	MVF	SJFC	SJFS	SO	STF	TFC	TP	CONST3	FPREC32	WFSO	Total
0233397J32AAD	F95-10-83	SPEEDING (EXCE	9/4/1995				5	29			5			15	5		2.5			1			0.5	1	2							3			50	119
0233094J32	T99-2852MO	DISPLAY EXPIRE	1/3/1999	17	3			33						15	5	5		0.3		1																79.25
0233206J32	CR12-0869MO	OPEN CONTAINI	8/24/2012					70																												70

LTF under assessed by $1.

0233328J32	T12-5928MO	NO DRIVER'S LIC	11/3/2012					66																		1										67
0233314J32	T13-1568MO	NO DRIVER'S LIC	3/9/2013					66																		1										67

LTF is under assessed by $4.

0233015J32	M12-223MO	DISORDERLY CO	12/11/2012					100																													100
0233207J32	T13-1116MO	FAIL TO STOP (D	2/20/2013					100																													100

LTF is over assessed by $2.

Receipt #	Docket #	Offense Descrip	Off. Date	CCC	CHS	CHSIP	CIP	CO	CON3	CONST3	COPY CR	CRF	CS	CVCA	DPS	FA	GR	IDF	JCD	JCPT	JCTF	JSF	LEMI	LEOA	LEOCE	LTF	MVF	SJFC	SJFS	SO	STF	TFC	TP	CONST3	FPREC32	WFSO	Total
0233095J32ADJ	T13-2808MO	SPEEDING (EXCE	5/4/2013	11	0.82	0.28		43							1.37		0.6				1.1	1.1				4.6	0.03	0.17	1.49		8.3	0.8					74.6
0233016J32ADJ	CR99-0150MO	THEFT OF PROPI	10/27/1998	17	3		5			5				15		5		0.3		1			0.5									3					54.75

LTF under assessed by $2 and Time Payment needs to be assessed.

0233054J32	T13-3168MO	FOLLOWING TO	5/18/2013	30.4	2.28	0.75									3.8		1.5				3.04	3				1.5	0.07	0.46	4.1		23	2.3					76

CRF should be assessed.

0233253J32ADJ	F98-01338	UNRESTRAINED	1/1/1998	17	3			50						15	5	5		0.3		1						2						3			50	151.25

Void date of receipt # needs to be changed from 7/8/33 to 7/8/13.

0232997J32B	T00-11037MO	NO LIABILITY IN	8/1/2000	17	3			350						15		5		0.3		2						2				5					50	449.25

Time Payment needs to be assessed.

0233455J32	T13-2358MO	SAFETY SEAT CH	4/11/2013	0.03				12.5				12.5						0				0				2		0.01	0.01		0					27.1

Time Payment and MVF need to be assessed.

0233047J32	T13-3410MO	NO DRIVER'S LIC	6/11/2013	32.8	2.47	0.82									4.11		1.6				3.28	3.3				1.6		0.49	4.43								55

CIP should NOT be assessed.

0233267J32	CR99-0248MO	ILLEGAL DUMPII	1/28/1999	17	3		5	100		5				15		5		0.3		1						2									50	203.25

TFC should NOT be assessed.

0233311J32	CR00-1354MO	FAIL/REF. TO VA	12/12/2000	17	3			60						15		5		0.3		2						2				5		3			50	162.25
0233312J32	CR00-1355MO	FAIL/REFUSED T	12/12/2000	17	3			60						15		5		0.3		2						2				5		3			50	162.25

A judgment date needs to be entered.

Receipt #	Docket #	Offense Descrip	Off. Date	CCC	CHS	CHSIP	CIP	CO	CON3	CONST3	COPY CR	CRF	CS	CVCA	DPS	FA	GR	IDF	JCD	JCPT	JCTF	JSF	LEMI	LEOA	LEOCE	LTF	MVF	SJFC	SJFS	SO	STF	TFC	TP	CONST3	FPREC32	WFSO	Total
0233274J32	T04-3378MO	SPEEDING (EXCE	11/11/2004	40	3			120							5						4					2					30	3	25	50			282
0233314J32	T13-1844MO	DRIVING WHILE	3/19/2013					66																		2							25				93
0233934J32	T13-2289MO	SAFETY SEAT CH	4/15/2013	0.03				12.5				12.5						0				0				2		0.01	0.01		0		25				52.1
0233484J32ADJ	T13-3089MO	FAIL TO CONTRC	5/19/2013	26.4	1.98	0.66		78							3.3		1.3				2.64	2.7				3.3	0.07	0.39	3.56		20	2	25				171.1
0233448J32	CR12-0909MO	NO HUNTER EDI	9/2/2012	35.2	2.65	0.88											1.8				3.52	3.5				1.8		0.52	4.75	4							59
0233052J32	T13-2962MO	EXPIRED DRIVER	5/23/2013	39.4	2.96	0.98									4.93		2				3.94	3.9				2		0.59	5.31								66
0232995J32	T13-3573MO	SPEEDING (EXCE	6/6/2013	26.8	2.01	0.66									3.35		1.3				2.68	2.7				1.3	0.06	0.4	3.62		20	2					67
0233324J32B	T13-2163MO	SPEEDING (EXCE	4/5/2013	1.51	0.11	0.04		41.38							0.38		0.1				0.15	0.2				2	0.01	0.03	0.21		1.1	0.1					47.1
0232996J32	T13-2810MO	SPEEDING (EXCE	5/7/2013	0.03		0.01		39									0									2	0.01	0.01	0.01		0						41.1
0233293J32	T13-3367MO	SPEEDING (EXCE	5/17/2013	11	0.82	0.28		45							1.37		0.6				1.1	1.1				2.6	0.03	0.17	1.49		8.3	0.8					74.55

JUSTICE OF THE PEACE ISMAEL OCHOA
SCHEDULE OF ADJUSTMENTS
FOR THE PERIOD OF JULY 1, 2013 THROUGH JULY 31, 2013

A judgment date needs to be entered.

Receipt #	Docket #	Offense Descrip	Off. Date	CCC	CHS	CHSIP	CJP	CO	CON3	CONST3	COPY CR	CRF	CS	CVCA	DPS	FA	GR	IDF	JCD	JCPT	JCTF	ISF	LEMI	LEOA	LEOCE	LTF	MVF	SJFC	SJFS	SO	STF	TFC	TP	CONST 3	FPREC32	WFSO	Total
2013111J32	T13 3000MO	SPEEDING (EXCE	5/23/2013	40	3	0.99									5			2			4	4				2	0.09	0.59	5.39		30	3					100
2013130J32	T13-3623MO	SPEEDING (EXCE	6/10/2013	26.8	2.01	0.66									3.35			1.3			2.68	2.7				1.3	0.06	0.4	3.62		20	2					67
2013342J32	T13-3524MO	DISREGARD RED	6/20/2013	20	1.5	0.49									2.5			1			2	2				1	0.04	0.3	2.7		15	1.5					50
2013231J32	T13-3768MO	STOPPED ON M/	6/28/2013	40	3	0.99									5			2			4	4				2	0.09	0.59	5.39		30	3					100
2013456J32	T13-4039MO	TURNED WHEN	7/1/2013	26.8	2.01	0.66									3.35			1.3			2.68	2.7				1.3	0.06	0.4	3.62		20	2					67
2013488J32	T13-4140MO	SPEEDING (EXCE	7/10/2013	26.8	2.01	0.66									3.35			1.3			2.68	2.7				1.3	0.06	0.4	3.62		20	2					67

A judgment date needs to be entered and LTF was under assessed by $2.

2013277J32	T05-4173MO	SPEEDING (EXCE	10/27/2005	11.6	0.87			35							1.45						1.16	1.2				0.6					8.7	0.9	25	14.54			101
2013310J32	T06-2857MO	SPEEDING (EXCE	6/13/2006					51																													51

A judgment date needs to be entered. LTF was under assessed by $7, and a Time Payment needs to be assessed.

2013065J32	T05-4897MO	SPEEDING (EXCE	12/23/2005					39																													39

A judgment date needs to be entered. LTF needs to be assessed, and MVF needs to be assessed.

2013051J32	T13-2744MO	NO DRIVER'S LIC	4/5/2013					33																									25				58

A judgment date needs to be entered. MVF should NOT be assessed.

2013144J32	T13-2706MO	SEAT BELT VIOL/	4/29/2013	0.03		0.01		50										0								2	0.01	0.01	0.01		0						52.1
2013001J32	T13-3079MO	SEAT BELT VIOL/	5/28/2013	40	3	0.99									5			2			4	4				2	0.09	0.59	5.39		30	3					100
2013125J32	T13-3407MO	NO SAFETY BELT	6/12/2013	40	3	0.99									5			2			4	4				2	0.09	0.59	5.39		30	3					100
2013326J32	T13-3242MO	SEAT BELT VIOL/	5/20/2013	0.03		0.01		49.9										0								2	0.01	0.01	0.01		0						52
2013420J32	T13-3591MO	NO SAFETY BELT	6/18/2013	30	2.25	0.74									3.75			1.5			3	3				1.5	0.07	0.45	4.05		23	2.3					75.05

A judgment date needs to be entered. MVF should be assessed.

2013385J32	T13-3255MO	NO DRIVER'S LIC	5/27/2013	0.29	0.02	0.01		66							0.03			0			0.02	0				2		0.01	0.05								68.5
2013282J32	T10-1340MO	DRIVING WHILE	3/30/2010	29.8	2.24	0.74									3.73			1.5			2.98	3				1.5		0.44	4.02								49.9

CO cannot exceed $500 for Class C misdemeanors.

2013432J32	CR06-1685MO	FAILURE OR REF	10/25/2006	40	3	1		505													4	4				2		0.6	3.4	$				50			618
2013138J32ADI	CR11-0612MO	FAIL TO ATTEND	3/29/2011	40	3	1		510					20					2			4	4				2		0.6	5.4				25			50	667

IDF should be assessed. MVF should NOT be assessed.

2013383J32	T13-4135MO	SEAT BELT VIOL/	7/13/2013	40	3	1		51.9			0.1				5						4	4				2	0.1	0.6	5.4		30	3					150.1
2013394J32	T13-4121MO	SEAT BELT VIOL/	7/15/2013	40	3	1		26.95							5						4	4				2	0.1	0.6	5.4		30	3					125.05

These violations are on the DPS moving violations chart; therefore, they should have MVF.

Receipt #	Docket #	Offense Descrip	Off. Date	CCC	CHS	CHSIP	CJP	CO	CON3	CONST3	COPY CR	CRF	CS	CVCA	DPS	FA	GR	IDF	JCD	JCPT	JCTF	ISF	LEMI	LEOA	LEOCE	LTF	MVF	SJFC	SJFS	SO	STF	TFC	TP	CONST 3	FPREC32	WFSO	Total
2013087J32	T10-0915MO	USE OF UNAPPR	2/3/2010	40	3	1		106.2							5			2			4	4				2		0.6	5.4		30	3		50			256.2
2013472J32	T10-3604MO	NO DRIVER'S LIC	8/8/2010	40	3	1		132							5			2			4	4				2		0.6	5.4					50			249
2013088J32	T10-4169MO	NO DRIVER'S LIC	9/4/2010	40	3	1		132							5			2			4	4				2		0.6	5.4					50			249

These violations are on the DPS moving violations chart; therefore, they should have MVF.

2013291J32	T11-4458MO	NO DRIVER'S LIC	8/24/2011	40	3	1		66							5			2			4	4				2		0.6	5.4								133
2013289J32	T11-4707MO	NO DRIVER'S LIC	9/2/2011	40	3	1		132							5			2			4	4				2		0.6	5.4							50	249
2013017J32	T11-4877MO	EXPIRED DRIVER	9/17/2011	40	3	1		132							5			2			4	4				2		0.6	5.4							50	249
2013335J32	T12-0802MO	NO DRIVER'S LIC	12/21/2011	40	3	1		66							5			2			4	4				2		0.6	5.4								133
2013514J32	T12-1353MO	USE OF UNAPPR	2/11/2012	40	3	1		98				1			5			2			4	4				2		0.6	5.4		30	3				50	249
2013120J32	T12-1560MO	NO DRIVER'S LIC	2/16/2012	40	3	1		66							5			2			4	4				2		0.6	5.4								133
2013039J32	T12-1967MO	DRIVING WHILE	3/11/2012	40	3	1		132							5			2			4	4				2		0.6	5.4							50	249
2013434J32	T12-2259MO	BRAKE HOSES N	3/22/2012	40	3	1		200							5			2			4	4				2		0.6	5.4		30	3				50	350
2013297J32	T12-2360MO	NO DRIVER'S LIC	4/13/2012	40	3	1		132							5			2			4	4				2		0.6	5.4							50	249
2013292J32	T12-2553MO	DRIVING WHILE	4/17/2012	40	3	1		132							5			2			4	4				2		0.6	5.4							50	249

JUSTICE OF THE PEACE ISMAEL OCHOA
SCHEDULE OF ADJUSTMENTS
FOR THE PERIOD OF JULY 1, 2013 THROUGH JULY 31, 2013

These violations are on the DPS moving violations chart; therefore, they should have MVF.

Receipt #	Docket #	Offense Descrip	Off. Date	CCC	CHS	CHSJP	CJP	CO	CON3	CONST3	COPY	CR	CRF	CS	CVCA	DPS	FA	GR	IDF	JCD	JCPT	JCTF	JSF	LEMI	LEOA	LEOCE	LTF	MVF	SJFC	SJFS	SO	STF	TFC	TP	CONST 3	FPREC32	WFSO	Total
[illegible]39287J32	T12-2631MO	NO DRIVER'S LIC	4/29/2012	40	3	1		132								5		2				4	4				2		0.6	5.4							50	249
[illegible]3265J32	T12-3071MO	DRIVING WHILE	5/21/2012	40	3	1										5		2				4	4				2		0.6	5.4								67
[illegible]3256J32	T12-3380MO	NO DRIVER'S LIC	5/23/2012	40	3	1		132								5		2				4	4				2		0.6	5.4								199
[illegible]3119J32	T13-1139MO	NO DRIVER'S LIC	11/16/2012	40	3	1		66								5		2				4	4				2		0.6	5.4								133
[illegible]3471J32	T13-0786MO	NO DRIVER'S LIC	1/25/2013	40	3	1		66								5		2				4	4				2		0.6	5.4								133
[illegible]3113J32	T13-2337MO	PERMIT UNLICEI	2/25/2013	40	3	1		3								5		2				4	4				2		0.6	5.4								70
[illegible]3341J32	T13-2150MO	NO DRIVER'S LIC	4/3/2013	40	3	1		66								5		2				4	4				2		0.6	5.4								133
[illegible]3364J32	T13-2291MO	NO DRIVER'S LIC	4/16/2013	40	3	1		66								5		2				4	4				2		0.6	5.4								133
[illegible]3118J32	T13-2601MO	FAIL TO YIELD RI	4/20/2013	40	3	1		53								5		2				4	4				2		0.6	5.4		30	3					153
[illegible]3117J32	T13-2604MO	NO DRIVER'S LIC	4/20/2013	40	3	1		66								5		2				4	4				2		0.6	5.4								133
[illegible]3084J32	T13-2750MO	NO DRIVER'S LIC	4/30/2013	40	3	1		66								5		2				4	4				2		0.6	5.4								133
[illegible]3187J32	T13-2687MO	DRIVING WHILE	5/8/2013	40	3	1		66								5		2				4	4				2		0.6	5.4								133
[illegible]3033J32	CR13-0565MO	DRIVING UNDER	5/12/2013	40	3	1		500								5		2				4	4				2		0.6	5.4								567
[illegible]3356J32	T13-2783MO	EXPIRED DRIVER	5/12/2013	40	3	1		66								5		2				4	4				2		0.6	5.4								133
[illegible]3058J32	T13-3033MO	NO DRIVER'S LIC	5/12/2013	40	3	1		66								5		2				4	4				2		0.6	5.4								133
[illegible]3150J32	T13-3102MO	NO DRIVER'S LIC	5/16/2013	40	3	1		66								5		2				4	4				2		0.6	5.4								133
[illegible]3154J32	T13-2974MO	NO DRIVER'S LIC	5/21/2013	40	3	1		66								5		2				4	4				2		0.6	5.4								133
[illegible]3031J32	T13-2952MO	STOPPED ON MA	5/22/2013	40	3	1		45										2				4	4				2		0.6	5.4	5	30	3					145
[illegible]3075J32	T13-3211MO	FOLLOWING TOO	5/26/2013	40	3	1		50								5		2				4	4				2		0.6	5.4		30	3					150
[illegible]3497J32	T13-3286MO	DRIVING WHILE	5/30/2013	40	3	1		66								5		2				4	4				2		0.6	5.4								133
[illegible]3285J32	T13-3267MO	NO DRIVER'S LIC	5/30/2013	40	3	1		66								5		2				4	4				2		0.6	5.4								133
[illegible]3279J32	T13-3293MO	EXPIRED DRIVER	5/31/2013	40	3	1										5		2				4	4				2		0.6	5.4								67
[illegible]3346J32	T13-3265MO	NO DRIVER'S LIC	5/31/2013	40	3	1		66								5		2				4	4				2		0.6	5.4								133
[illegible]3266J32	T13-3401MO	NO DRIVER'S LIC	6/2/2013	40	3	1		66								5		2				4	4				2		0.6	5.4								133
[illegible]3063J32	T13-3411MO	NO DRIVER'S LIC	6/2/2013	40	3	1		66								5		2				4	4				2		0.6	5.4								133
[illegible]3388J32	T13-3506MO	DRIVING WHILE	6/3/2013	40	3	1		66								5		2				4	4				2		0.6	5.4								133
[illegible]3110J32	T13-3499MO	DISPLAY EXPIREI	6/4/2013	40	3	1										5		2				4	4				2		0.6	5.4								67
[illegible]3029J32	T13-3369MO	NO DRIVER'S LIC	6/4/2013	40	3	1		66								5		2				4	4				2		0.6	5.4								133
[illegible]3006J32	T13-3575MO	NO DRIVER'S LIC	6/6/2013	40	3	1		66								5		2				4	4				2		0.6	5.4								133
[illegible]3115J32	T13-3655MO	NO DRIVER'S LIC	6/6/2013	40	3	1		66								5		2				4	4				2		0.6	5.4								133
[illegible]3109J32	T13-3381MO	NO DRIVER'S LIC	6/10/2013	40	3	1		66								5		2				4	4				2		0.6	5.4								133
[illegible]3386J32	T13-3379MO	NO DRIVER'S LIC	6/13/2013	40	3	1										5		2				4	4				2		0.6	5.4								67
[illegible]3205J32	T13-3611MO	NO DRIVER'S LIC	6/13/2013	40	3	1		66								5		2				4	4				2		0.6	5.4								133
[illegible]3191J32	T13-3622MO	NO DRIVER'S LIC	6/13/2013	40	3	1										5		2				4	4				2		0.6	5.4								67
[illegible]3503J32	T13-3536MO	NO DRIVER'S LIC	6/15/2013	39.4	2.96	0.98										4.93		2				3.94	3.9				2		0.59	5.31								66
[illegible]3251J32	T13-3603MO	NO DRIVER'S LIC	6/17/2013	40	3	1										5		2				4	4				2		0.6	5.4								67
[illegible]3393J32	T13-3795MO	DRIVING WHILE	6/18/2013	35.8	2.69	0.89										4.48		1.8				3.59	3.6				1.8		0.53	4.83								60
[illegible]3463J32	T13-3528MO	NO DRIVER'S LIC	6/19/2013	40	3	1		66								5		2				4	4				2		0.6	5.4								133
[illegible]3327J32	T13-3708MO	NO DRIVER'S LIC	6/19/2013	40	3	1		66								5		2				4	4				2		0.6	5.4								133
[illegible]3406J32	T13-3775MO	DRIVING WHILE	6/20/2013	40	3	1										5		2				4	4				2		0.6	5.4								67
[illegible]3104J32	T13-3515MO	NO DRIVER'S LIC	6/21/2013	40	3	1		66								5		2				4	4				2		0.6	5.4								133
[illegible]3246J32	T13-3517MO	NO DRIVER'S LIC	6/22/2013	40	3	1		66								5		2				4	4				2		0.6	5.4								133
[illegible]3228J32	T13-3773MO	NO DRIVER'S LIC	6/22/2013	40	3	1		66								5		2				4	4				2		0.6	5.4								133
[illegible]3330J32	T13-3774MO	NO DRIVER'S LIC	6/22/2013	40	3	1		66.8								5		2				4	4				2		0.6	5.4								133.8
[illegible]3424J32	T13-3709MO	NO DRIVER'S LIC	6/26/2013	40	3	1										5		2				4	4				2		0.6	5.4								67
[illegible]3338J32	T13-3787MO	NO DRIVER'S LIC	6/26/2013	40	3	1										5		2				4	4				2		0.6	5.4								67
[illegible]2956J32ADI	CR13-0672MO	NO DRIVER'S LIC	6/27/2013	40	3	1		66.1										2				4	4				2		0.6	5.4	5							133.1
[illegible]3286J32	T13-3691MO	DRIVING WHILE	6/28/2013	40	3	1		66								5		2				4	4				2		0.6	5.4								133
[illegible]3336J32	T13-3812MO	NO DRIVER'S LIC	6/28/2013	40	3	1		66.69								5		2				4	4				2		0.6	5.4								133.69
[illegible]3382J32	T13-3730MO	NO DRIVER'S LIC	7/2/2013	40	3	1		66								5		2				4	4				2		0.6	5.4								133
[illegible]3437J32	T13-3936MO	NO DRIVER'S LIC	7/3/2013	40	3	1		66								5		2				4	4				2		0.6	5.4								133
[illegible]3143J32	T13 3751MO	EXPIRED DRIVER	7/5/2013	40	3	1		66								5		2				4	4				2		0.6	5.4								133
[illegible]3516J32	T13-3808MO	NO DRIVER'S LIC	7/5/2013	40	3	1		68								5		2				4	4				2		0.6	5.4								135
[illegible]3454J32	T13-3931MO	SAFETY SEAT CH	7/5/2013	40	3	1		12.58					12.6			5		2				4	4				2		0.6	5.4		30	3					125.15

Exhibit A

JUSTICE OF THE PEACE ISMAEL OCHOA
SCHEDULE OF ADJUSTMENTS
FOR THE PERIOD OF JULY 1, 2013 THROUGH JULY 31, 2013

These violations are on the DPS moving violations chart; therefore, they should have MVF.

Receipt #	Docket #	Offense Descript	Off. Date	CCC	CHS	CHSIP	CJP	CO	CON3	CONST3	COPY CR	CRF	CS	CVCA	DPS	FA	GR	IDF	JCD	JCPT	JCTF	JSF	LEMI	LEOA	LEOCE	LTF	MVF	SJFC	SJFS	SO	STF	TFC	TP	CONST 3	FPREC32	WFSO	Total
[redacted]J32	T13-3587MO	NO DRIVER'S LIC	7/9/2013	40	3	1		66							5			2			4	4				2		0.6	5.4								133
[redacted]J32	T13-4019MO	DRIVING WHILE	7/10/2013	40	3	1		66							5			2			4	4				2		0.6	5.4								133
[redacted]J32	T13-4038MO	NO DRIVER'S LIC	7/11/2013	40	3	1		66							5			2			4	4				2		0.6	5.4								133
[redacted]J32	T13-3946MO	SAFETY SEAT CH	7/12/2013	40	3	1		12.58				12.6			5			2			4	4				2		0.6	5.4		30	3					125.15
[redacted]J32	T13-4083MO	NO DRIVER'S LIC	7/17/2013	40	3	1		66							5			2			4	4				2		0.6	5.4								133

These violations are NOT on the DPS moving violations chart; therefore, they should NOT have MVF.

Receipt #	Docket #	Offense Descript	Off. Date	CCC	CHS	CHSIP	CJP	CO	CON3	CONST3	COPY CR	CRF	CS	CVCA	DPS	FA	GR	IDF	JCD	JCPT	JCTF	JSF	LEMI	LEOA	LEOCE	LTF	MVF	SJFC	SJFS	SO	STF	TFC	TP	CONST 3	FPREC32	WFSO	Total
[redacted]J32	T10-1341MO	NO SAFETY BELT	3/30/2010	40	3	1		50							5			2			4	4				2	0.1	0.6	5.4		30	3					150.1
[redacted]J32	T11-4143MO	NO SAFETY BELT	7/26/2011	40	3	1		50							5			2			4	4				2	0.1	0.6	5.4		30	3			50		200.1
[redacted]J32	T11-5346MO	NO SAFETY BELT	10/21/2011	40	3	1		10							5			2			4	4				2	0.1	0.6	5.4		30	3					110.1
[redacted]J32	T12-1149MO	NO SAFETY BELT	1/15/2012	40	3	1		50							5			2			4	4				2	0.1	0.6	5.4		30	3					150.1
[redacted]J32	T12-2504MO	NO SAFETY BELT	3/19/2012	40	3	1		50							5			2			4	4				2	0.1	0.6	5.4		30	3			50		200.1
[redacted]J32	T12-2042MO	NO SAFETY BELT	3/21/2012	40	3	1		50							5			2			4	4				2	0.1	0.6	5.4		30	3			50		200.1
[redacted]J32	T12-2697MO	NO SAFETY BELT	4/26/2012	40	3	1		50							5			2			4	4				2	0.1	0.6	5.4		30	3			50		200.1
[redacted]J32	T12-2701MO	NO SAFETY BELT	4/26/2012	40	3	1		50							5			2			4	4				2	0.1	0.6	5.4		30	3			50		200.1
[redacted]J32	T12-4741MO	NO SAFETY BELT	8/30/2012	40	3	1		50							5			2			4	4				2	0.1	0.6	5.4		30	3					150.1
[redacted]J32	T13-0107MO	SEAT BELT VIOL	12/21/2012	40	3	1		49.9							5			2			4	4				2	0.1	0.6	5.4		30	3					150
[redacted]J32	T13-0908MO	SEAT BELT VIOL	2/9/2013	40	3	1		49.9							5			2			4	4				2	0.1	0.6	5.4		30	3					150
[redacted]J32	T13-0903MO	SEAT BELT VIOL	2/12/2013	40	3	1		49.9							5			2			4	4				2	0.1	0.6	5.4		30	3					150
[redacted]J32	T13-1338MO	NO SAFETY BELT	2/28/2013	40	3	1		50							5			2			4	4				2	0.1	0.6	5.4		30	3					150.1
[redacted]J32	T13-2341MO	SEAT BELT VIOL	4/13/2013	14	1.05	0.36		49.9							1.75			0.7			1.4	1.4				2.7	0.04	0.21	1.9		11	1.1					87
[redacted]J32B	T13-2191MO	SEAT BELT VIOL	4/17/2013	13	0.98	0.32									1.63			0.7			1.3	1.3				2	0.03	0.19	1.75		9.7	1	16				50
[redacted]J32	T13-3478MO	SEAT BELT VIOL	6/10/2013	40	3	1		50							5			2			4	4				2	0.1	0.6	5.4		30	3					150.1
[redacted]J32	T13-3479MO	SEAT BELT VIOL	6/10/2013	40	3	1		49.9			1				5			2			4	4				2	0.1	0.6	5.4		30	3					151
[redacted]J32	T13-3602MO	NO SAFETY BELT	6/17/2013	40	3	1		50							5			2			4	4				2	0.1	0.6	5.4		30	3					150.1
[redacted]J32	T13-3485MO	NO SAFETY BELT	6/19/2013	40	3	1		50							5			2			4	4				2	0.1	0.6	5.4		30	3					150.1
[redacted]J32	T13-3674MO	NO SAFETY BELT	6/19/2013	40	3	1									5			2			4	4				2	0.1	0.6	5.4		30	3					100.1
[redacted]J32	T13-3427MO	SEAT BELT VIOL	6/19/2013	40	3	1		49.9			0.1				5			2			4	4				2	0.1	0.6	5.4		30	3					150.1
[redacted]J32	T13-3462MO	NO SAFETY BELT	6/20/2013	40	3	1		50							5			2			4	4				2	0.1	0.6	5.4		30	3					150.1
[redacted]J32	T13-3425MO	SEAT BELT VIOL	6/20/2013	40	3	1		49.9							5			2			4	4				2	0.1	0.6	5.4		30	3					150
[redacted]J32	T13-3516MO	SEAT BELT VIOL	6/22/2013	40	3	1		50							5			2			4	4				2	0.1	0.6	5.4		30	3					150.1
[redacted]J32	T13-3777MO	SEAT BELT VIOL	7/7/2013	40	3	1		49.9							5			2			4	4				2	0.1	0.6	5.4		30	3					150
[redacted]J32	T13-4187MO	NO SAFETY BELT	7/18/2013	40	3	1		50							5			2			4	4				2	0.1	0.6	5.4		30	3					150.1

CS fee needs to be assessed.

Receipt #	Docket #	Offense Descript	Off. Date	CCC	CHS	CHSIP	CJP	CO	CON3	CONST3	COPY CR	CRF	CS	CVCA	DPS	FA	GR	IDF	JCD	JCPT	JCTF	JSF	LEMI	LEOA	LEOCE	LTF	MVF	SJFC	SJFS	SO	STF	TFC	TP	CONST 3	FPREC32	WFSO	Total
[redacted]J32	T12-1530MO	SPEEDING (SCH(	2/23/2012	40	3	1		64.9							5			2			4	4				2	0.1	0.6	5.4		30	3					165

LTF and Time Payment fees need to be assessed.

Receipt #	Docket #	Offense Descript	Off. Date	CCC	CHS	CHSIP	CJP	CO	CON3	CONST3	COPY CR	CRF	CS	CVCA	DPS	FA	GR	IDF	JCD	JCPT	JCTF	JSF	LEMI	LEOA	LEOCE	LTF	MVF	SJFC	SJFS	SO	STF	TFC	TP	CONST 3	FPREC32	WFSO	Total
[redacted]J32	J12-187MO	FAIL TO ATTEND	4/4/2012					50																													50

A Time Payment should be assessed. MVF fee should NOT be assessed.

Receipt #	Docket #	Offense Descript	Off. Date	CCC	CHS	CHSIP	CJP	CO	CON3	CONST3	COPY CR	CRF	CS	CVCA	DPS	FA	GR	IDF	JCD	JCPT	JCTF	JSF	LEMI	LEOA	LEOCE	LTF	MVF	SJFC	SJFS	SO	STF	TFC	TP	CONST 3	FPREC32	WFSO	Total
[redacted]J32	T13-2818MO	NO SAFETY BELT	5/10/2013	0.03		0.01		50										0								2	0.01	0.01	0.01		0						52.1

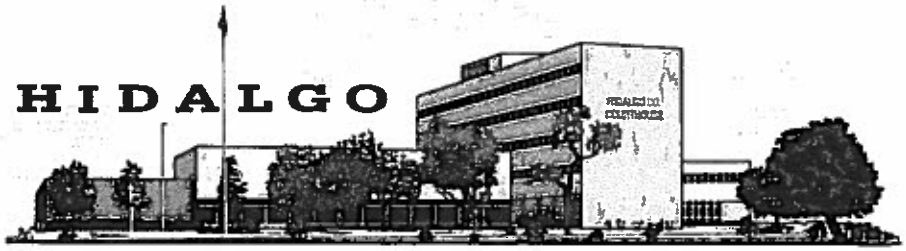
Is judgment date correct? Payment is being made prior to judgment date.

Receipt #	Docket #	Offense Descript	Off. Date	CCC	CHS	CHSIP	CJP	CO	CON3	CONST3	COPY CR	CRF	CS	CVCA	DPS	FA	GR	IDF	JCD	JCPT	JCTF	JSF	LEMI	LEOA	LEOCE	LTF	MVF	SJFC	SJFS	SO	STF	TFC	TP	CONST 3	FPREC32	WFSO	Total
[redacted]J32	T13-3081MO	SPEEDING (EXCE	5/16/2013	14	1.05	0.36		30							1.75			0.7			1.4	1.4				2.7	0.04	0.21	1.89		11	1.1					67.1

Is judgment date correct? Payment is being made prior to judgment date. MVF should NOT be assessed.

Receipt #	Docket #	Offense Descript	Off. Date	CCC	CHS	CHSIP	CJP	CO	CON3	CONST3	COPY CR	CRF	CS	CVCA	DPS	FA	GR	IDF	JCD	JCPT	JCTF	JSF	LEMI	LEOA	LEOCE	LTF	MVF	SJFC	SJFS	SO	STF	TFC	TP	CONST 3	FPREC32	WFSO	Total
[redacted]J32	T13-3590MO	NO SAFETY BELT	6/18/2013	26	1.95	0.64									3.25			1.3			2.6	2.6				1.3	0.06	0.38	3.51		19	2					65

COUNTY of HIDALGO



HIDALGO COUNTY AUDITOR'S OFFICE
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Edinburg, Texas 78539-6243
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EDINBURG, TEXAS 78539

October 29, 2013

The Honorable Ismael Ochoa
Hidalgo County Justice of the Peace Pct. 3, Pl. 2
730 Breyfogle, Suite A
Mission, Texas 78572

Re: Review of *Monthly Fines and Fees Report* and Supporting Documentation
For the month of August 2013

Dear Judge Ochoa:

We have conducted a limited scope review of the *Monthly Fines and Fees Reports* and supporting documentation for the month of August 2013 pursuant to Local Government Code §115.002 (a), §115.002 (b), and Code of Criminal Procedures Article 103.011. The objective of the review was to determine whether fines, fees, and court costs collected were properly accounted and reported.

Scope:
The scope of our review was limited to collections reported by your office on the *Monthly Fines and Fees Report* for the month of August 2013. 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 fines, fees, and court cost statutes and schedules. The following procedures were also performed:

- Reviewed the submittal dates of the *Monthly Fines and Fees Report* and applicable supporting documentation to the County Auditor's Office to determine if the report and applicable supporting documentation were received within five days after the last day of the month pursuant to Local Government Code § 114.001 (b).
- Verified the signature on the *Monthly Fines and 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 Fines and Fees Report* by footing and cross-footing the report.
- Reviewed receipts issued to determine if fines, fees, and court costs were allocated and reported in the proper amounts and verified whether any adjustments were made.
- Verified that procedures for voided receipts were properly followed.
- Verified that collections per the *Monthly Fines and Fees Report* agreed to: 1.) total receipts issued per *Ableterm's* Receipt Journal Report, 2.) total collections per *Ableterm's* Fee Distribution Reports, 3.)

total deposits made with the County Treasurer, and 4.) total deposits posted to *alio's* Undistributed Receipts general ledger account.

- Verified that "Discharge" collections received by the Sheriff's Office were receipted by the Justice of the Peace Office and included on the *Monthly Fines and Fees Report.*
- Verified the sequence of receipts per the *Monthly Fines and Fees Report* agreed to *Ableterm's* Receipt Journal Report, and the Sheriff's "D" Report. In addition, verified that receipts followed sequential order.
- Compared the Online Credit Card Report to *Ableterm's* Daily Balance Report to ensure all online credit card transactions were timely receipted by the Justice of the Peace and County Treasurer's Office.
- Reviewed *Cashier's Daily Close-Out Reports* (Close-Out Reports) and County Treasurer receipts to determine whether fees collected were properly accounted & deposited with the County Treasurer on a daily basis.
- Reviewed receipts, Close-Out Reports, *Schedule of Receipts and Deposit* form, mail logs, and the *Monthly Fines and Fees Report*, among other reports, to verify proper completion.
- Verified if cash bonds posted by the defendants who failed to appear before the Justice of the Peace were forfeited (liquidated) by the 10th workday following the date of release from jail.

Conclusion:
Total collections for the month of August 2013 were $88,524.28. Based on the results of our review, we have concluded that fines, fees, and court costs were generally properly accounted and reported; however, the system of internal controls for the accounting and reporting of fines, fees, and court costs require improvement as noted in the following observations.

Observation No. 1:
We reviewed all receipts for the period in review to determine whether fines, fees, and court costs collected were properly allocated and reported.

The results of our review revealed that 124 receipts contained errors in the allocation of fees, fines, and court costs. The Justice of the Peace staff was made aware of the necessary revisions and corrections were made prior to submitting the final *Monthly Fines and Fees Report* to Commissioners Court for approval (see Exhibit A).

There are numerous statutes that require Justices of the Peace to charge various fines, fees, and court costs for certain services and offenses. Fines, fees, and court costs must be allocated pursuant to State statutes and/or Commissioners Court approval.

Formal monitoring procedures have not been implemented to ensure that fines, fees, and court costs are properly allocated and reported. The County may be held liable to the State for failure to properly allocate and report fines, fees, and court costs.

Recommendation:
Management should develop and implement formal monitoring procedures to ensure that fines, fees, and court costs are properly allocated and reported. At a minimum, the following procedures should be implemented:

- Staff should be provided with training regarding the proper allocation of fines, fees, and court costs.
- Staff should review the allocation of fines, fees, and court costs before the official County receipt is issued.
- Access for setting up offense codes with the proper fines, fees, and court costs in *AbleTerm* should be limited to staff with adequate knowledge of the applicable allocation.
- Staff should ensure that the proper fines, fees, and court costs allocation, offense date; and judgment date are entered when a case is setup in *AbleTerm.*

Observation No. 2:
We noted that a corrected copy of the Office of Court Administration's "Official JP Monthly Report" for August 2013 has not been filed with the County Auditor's Office, as of today.

Pursuant to Local Government Code § 114.001 (b), a monthly report must be filed within five days after the last day of each month. In addition, Local Government Code §112.002 (a) authorizes the county auditor to prescribe the system of accounting for the county. Local Government Code Section 112.002 (b) further states that "the county auditor may adopt and enforce regulations, not inconsistent with law or with a rule adopted under Section 112.003, that the auditor considers necessary for the speedy and proper collecting, checking, and accounting of the revenues and other funds and fees that belong to the county or to a person for whom a district

clerk, district attorney, county officer, or precinct officer has made a collection or for whose use or benefit the officer holds or has received funds. Pursuant to Local Government Code Section 112.002 (a) and (b), the County Auditor requires the submittal of properly completed reports (i.e., *Monthly Fines and Fees Report*, *Schedule of Receipts and Deposits*, a copy of the Office of Court Administration's "Official JP Monthly Report", etc.) for checking and properly accounting for funds collected by the Justice of the Peace Offices.

Formal procedures have not been implemented to ensure that properly completed reports are filed with the County Auditor's Office within five days after the last day of each month. Timely submittal of these reports helps ensure that revenues are recognized in a timely manner.

Recommendation:
Management should develop and implement formal procedures to ensure that properly completed reports are filed with the County Auditor's Office within five days after the last day of each month.

Observation No. 3:
We noted during our review that jail time credit for defendants that served jail time to satisfy the payment of fines, fees, and court costs was entered in *Ableterm's* docket book. However, the Sheriff's "Discharge" receipt number which provides the amount of jail time credit provided was not referenced in *Ableterm*.

Pursuant to Code of Criminal Procedure Article 45.017, docket books maintained by a justice of the peace court must contain the following information: (1) the style and file number of each criminal action; (2) the nature of the offense charged; (3) the plea offered by the defendant and the date the plea was entered; (4) the date the warrant, if any, was issued and the return made thereon; (5) the date the examination or trial was held, and if a trial was held, whether it was by a jury or by the justice; (6) the verdict of the jury, if any, and the date of the verdict; (7) the judgment and sentence of the court, and the date each was given; (8) the motion for new trial, if any, and the decision thereon; and (9) whether an appeal was taken and the date of that action. Furthermore, pursuant to the Justice of the Peace Manual prepared by the Texas Comptroller of Accounts, the following information should be recorded on the docket book: (1) the name of the defendant's attorney; and (2) the amount of any payments received or refunds made and what they were for. The County Auditor's Office requires that receipt numbers for any payments received, including jail time credit, be referenced on *Ableterm's* docket book.

Formal procedures have not been developed and implemented to ensure that the Sheriff's "Discharge" receipt numbers for jail time credit provided are referenced in *Ableterm's* docket book. This may result in the improper accounting of case dispositions.

Recommendation:
Management should develop and implement formal monitoring procedures that the Sheriff's "Discharge" receipt numbers for jail time credit provided are referenced in *Ableterm's* docket book.

Observation No. 4:
We noted during our review that a mail log was not utilized to record payments received through the mail.

The County Auditor's Office requires that mail-in payments be listed on a daily mail log. The mail log should include the following information for each mail-in payment received: date received, the name of the payer, the amount of the remittance, the form of the remittance (e.g., cash or check), and, if applicable, the check number.

Formal monitoring procedures were not in place to ensure that a daily mail log was maintained to record payments received through the mail. This may result in the loss or misuse of County funds.

Recommendation:
Management should develop and implement formal monitoring procedures to ensure that a daily mail log is maintained to record payments received through the mail. Please refer to the mail log section of the "Cash Handling Guidelines and Procedures" prescribed by the County Auditor's Office for the minimum procedures to be implemented for processing mail-in payments.

Observation No. 5:
We noted during our review that 4 of 19 credit card transactions received on August 1, 2013, were not promptly receipted. The credit card transactions were subsequently receipted on August 5, 2013. Consequently, the case dispositions were not recorded in *AbleTerm* in a timely manner.

The County Auditor's Office requires that all cash (i.e., cash, checks, credit card payments, etc.) received be promptly recorded and controlled using pre-numbered official County receipts. In addition, the case dispositions should be recorded in *AbleTerm* upon receipt of payment.

Formal procedures have not been developed and implemented to ensure that credit card transactions are promptly receipted and case dispositions are entered in a timely manner. This may result in the loss or misuse of County funds. In addition, failure to timely enter case dispositions may result in the arrest of the defendant, in error.

Recommendation:
Management should develop and implement formal monitoring procedures to ensure that credit card transactions are promptly receipted and cases dispositions are entered in a timely manner.

Please provide a written management response to the observations noted above by November 22, 2013.

If you should have any questions or would like to schedule a meeting to discuss the above noted observations, please do not hesitate to contact Marissa Castillo, Internal Auditor I, at 318-2511 ext. 4650, Yvonne Torres, Revenue Audit Supervisor, at ext. 4642, Arcy B. Duran, CPA, Director of Audit, at ext. 4645, or me at ext. 4604.

Respectfully,

Ray Eufracio, CPA
County Auditor
Enclosures

cc: Valde Guerra, Commissioners Court Executive Officer

JUSTICE OF THE PEACE
MONTHLY FINES AND FEES COLLECTED
FOR THE MONTH OF: August-13

PBC

Judge: DAISY ZARATE
Precinct No. 3 **Place No.** 2

City: MISSION, TX
Hidalgo County, Texas

Part I: RECAP OF AMOUNT PAYABLE TO THE COUNTY TREASURER

TOTAL CASH COLLECTED	(Receipts #s)	33517J32	THRU	34118J32	$ 88524.28 ~~86,509.38~~ X10 ✓
	(Control #s)	2599037	THRU	2599015	
Sheriff's "D" Report	(Receipt #s)	34581J32	THRU	34590J32	
	(Control #s)		THRU		

LESS: DUE AS REFUNDS — $ -
Overpayment

COST ON DEPOSIT — 692.00 X7 ✓

ADD: COST ON DEPOSIT LIQUIDATED — 1117.10 ~~425.10~~ X7 ✓

AMOUNT OWED TO COUNTY (Should Match Amt in Part III) — $ 88,949.38 ~~86,934.48~~ X3 ✓

Less: Total amount of remittances to County Treasurer (From Part II) — $89,283.38 ✓

Total funds due to County Treasurer (Overtransfer Made to Co Treas.) — (334.00) ~~86,934.48~~ X4-a ✓

Part II: REMITTANCES MADE TO THE COUNTY TREASURER

DESCRIPTION	AMOUNT	RECEIPT NO.
Total Collections for the Month (See Schedule of Receipts & Deposits)	86509.38 B1 ✓	
Add: Previous Month's Bond Overtransfer July 2013	759.10 ✓	
Add: HCSO Monthly "D" Collections Report	2014.90 ~~50.00~~ X9 ✓	
	$ 89,283.38	

PREPARED BY: Daisy DATE PREPARED: 9-5-13

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

JUSTICE OF THE PEACE — DATE 9-5-13

THIS REPORT IS DUE IN THE OFFICE OF THE COUNTY AUDITOR BEFORE THE FIFTH (5TH) WORKING DAY OF THE FOLLOWING MONTH (LGC § 113.001)

COUNTY AUDITOR'S FORM RE-JP-01B — REVISED 2/10

9-26-13 10/29/13

X2

JUSTICE OF THE PEACE
MONTHLY FINES AND FEES COLLECTED
FOR THE MONTH OF: August-13

DBC

Judge: DAISY ZARATE
Precinct No. 1 **Place No.** 2
City: MISSION, TX
Hidalgo County, Texas

Part III SUMMARY OF COLLECTIONS PAYABLE TO THE COUNTY TREASURER

Name of Fine, Fee, Court Cost	# Issued/ Filed	Statute Reference	Detail of Amt Collected	GL Acct No.	Amt. Collected
FINES:					
County Fines (Local Fine)		LGC 113.040, PC 12.23		1200-351-10-866-000-0-000	$ ~~2517455~~ 25-082.48
Texas Parks & Wildlife 85% Fine (State Fine)		TPWC 12.107		1100-207-20-000-012-0-000	~~359.34~~ 807.93
No Safety Belt 50% Fine (State Fine)		TRC 545.412, 545.413		1100-207-20-000-028-0-000	387.54 ~~387.54~~
Gross Weight 50% Fine (State Fine)		TRC Sec 621.506(g)		1100-207-20-000-013-0-000	-
School District 50% Fines		Educ Code § 25.093 (d) (1) (A)		1100-207-30-000-009-0-000	-
LOCAL COURT COSTS AND FEES:					
Courthouse Security Adm Fee(\$3)		C C P Art. 102.017 (b)		1241-341-10-060-001-0-000	1256.14 ~~1,256.02~~
Courthouse Security Fund JP (\$1)		C C P Art. 102.017		1245-341-10-866-000-0-000	387.60 ~~387.57~~
Justice Court Technology Fund (\$4)		C C P Art. 102.0173		1242-341-10-060-000-0-000	1630.96 ~~1,630.70~~
Time Payment - @ 40% OF \$25.00 (\$10.00)		LGC 133.103 (d)		1100-341-10-060-001-0-000	539.37 ~~53.42~~
Time Payment - @ 10% of \$25.00 (\$2.50)		LGC 133.103 (c)		1100-341-10-060-002-0-000	134.84 ~~18.38~~
Administrative Local Transaction Fee (\$2)		C C P Art. 102.072		1100-341-10-060-003-0-000	939.10 ~~893.45~~
Motor Vehicle Adm. Fee (\$10-\$20)		TRC Sec 545.409, 520.026 542.407		1100-341-10-060-004-0-000	~~60.00~~
Special Fees			183.99 ~~133.99~~	1100-341-10-866-000-0-000	253.99 ~~203.99~~
Deferred Disposition		C C P Art. 45.051			
Administrative Fee - "Drivers Safety Course" (\$10)		C C P Art. 45.051(b5)	70.00		
Support of Judiciary Fund (\$.60)		LGC 133.105		1100-341-10-060-009-0-000	232.19 ~~226.40~~
Traffic Fee (\$3)		T R C 542.403		1100-341-10-866-000-0-000	717.67 ~~714.16~~
Child Safety (\$20-\$25)		C C P Art. 102.014		1100-341-10-060-011-0-000	92.20 ~~33.20~~
Failure to Appear (\$1)		TC 706.006/TC 706.007(d)(2)		1100-341-10-060-012-0-000	-
STATE COURT COSTS AND FEES:					
Criminal Justice Planning Fund C C P (\$5)		C C P Art. 102.051		1100-207-20-000-003-0-000	15.00 ~~24.00~~
State General Revenue Fund (\$2.50)		C C P Art. 102.085		1100-207-20-000-010-0-000	1.50 ~~10.00~~
Law Enforcement Education Fund (____\$1, ____\$1.50, ____\$3.50)		Govt Code Sec. 415.002		1100-207-20-000-011-0-000	10.50
Operators and Chauffeurs License Fund (\$75)		T R C 601.192		1100-207-20-000-031-0-000	75.00
Time Payment - @ 50% OF \$25.00 (\$12.50)		LGC 133.103 (b)		1100-207-20-000-005-0-000	674.21 ~~91.00~~
Juvenile Crime and Delinquency Fund (____\$.25, ____\$.50)		C C P Art. 102.0075(m)		1100-207-20-000-007-0-000	1.75 ~~0.50~~
Comprehensive Rehabilitation Fund (\$5)		C C P Art. 102.082		1100-207-20-000-008-0-000	-
Fugitive Apprehension Fund (\$5)		C C P Art. 102.0091(a)2		1100-207-20-000-009-0-000	95.00 ~~90.00~~
Consolidated Court Costs Fund (\$17)		C C P Art. 102.081(a), LGC 133.102		1100-207-20-000-015-0-000	1627.29 ~~1,892.92~~
Compensation Victims Of Crime Fund (___\$3, ___\$5, ___\$15 ___\$35)		C C P Art 56.55 (2) & (3)		1100-207-20-000-017-0-000	330.00
Judicial & Court Personnel Training Fund (___\$1, ___\$2)		Govt Code Sec. 56.040 (b)		1100-207-20-000-027-0-000	35.00
Correctional Managment Institute of Texas Fund (\$.50)		C C P Art. 102.075		1100-207-20-000-029-0-000	3.00
Indigent legal Services Fee-JP (\$6)	X 94	Govt Code Sec. 101.141 (2)(B)		1100-207-20-000-004-0-000	564.00
State Traffic Fee- Subtitle C (\$30)		TRC Sec 542.403		1100-207-20-000-035-0-000	6876.75 ~~6,844.48~~
Jury Service Fee (\$1)		C C P Art. 102.0045		1100-207-20-000-053-0-000	1558.88 ~~1,433.91~~
Support of Judiciary Fund (\$5.40)		LGC 133.105		1100-207-20-000-054-0-000	2052.44 ~~2,003.40~~
Birth Certificate Fee (\$1.80)	0	HSC 191.0225(f)		1100-207-20-000-039-0-000	-
Defensive Driving Record Fee (\$12)		C C P Art. 45.051(c-1)		1100-207-20-000-057-0-000	-
Indigent Defense Representation Fund (\$2)		LGC 133.107 GC 102.023		1100-207-20-000-059-0-000	737.36 ~~313.36~~
Moving Violation Fee (\$0.10)		C C P Art. 102.022 GC		1100-207-20-000-061-0-000	24.45 ~~22.45~~
Safety Seat Violation Fee (\$0.15)		TC 545.412 (b-1)		1100-207-20-000-062-0-000	0.15
Failure to Appear (\$20)		TC 706.006/TC 706.007(d)(2)		1100-207-20-000-066-0-000	-
ARREST/WARRANT FEES: STATE		C C P Art. 102.011			
D.P.S. (\$3, \$5, \$35, \$50)				1100-207-20-000-010-0-000	1801.07 ~~1,917.84~~
T.A.B.C. (\$3, \$5, \$35, \$50)				1100-207-20-000-020-0-000	-
P.K.W.L. (\$3, \$5, \$35, \$50)				1100-207-20-000-021-0-000	35.00 ~~40.00~~
ARREST/WARRANT/SERVICE FEES: COUNTY		LGC 118.131			
Sheriff Fees:				1100-342-10-060-001-0-000	214.48 ~~184.48~~
Constable Fees:					
Precinct #1				1100-342-10-291-000-0-000	-
Precinct #2				1100-342-10-292-000-0-000	210.00
Precinct #3				1100-342-10-293-000-0-000	1226.63 ~~2,026.63~~
Precinct #4				1100-342-10-294-000-0-000	-
Precinct #5				1100-342-10-295-000-0-000	-
District Attorney Fees				1100-341-10-060-007-0-000	-
Tax Assessor Fraud Investigators				1100-342-10-060-002-0-000	10.00
School District Arrest Fee				1100-342-10-060-003-0-000	15.00
Fire Marshal Fee				1100-342-20-060-001-0-000	-
Due to Others					
Warrant Fees Out of County Service Fees DTO Law Enforcement Agencies		C C P Art. 102.011 (a) 2 (A)		1100-207-00-000-003-0-000	-
Due to Others- Refund Overpayments				1100-202-00-000-012-0-000	1.83 ~~0.46~~
Due to Others				1100-202-00-000-012-0-000	-
Restitution				1100-202-00-000-012-0-000	-
Failure to Appear - OmniBase (\$6)		TC 706.006/TC 706.007(d)(2)		1100-202-00-000-019-0-000	-
Justice Fees (Local Fees)				1100-341-10-060-001-0-000	2,540.72
Small Claims Court Filing Fee (\$25)		LGC 118.121 118.122	250.00		
Justice Court Filing Fee (\$25)		LGC 118.121 118.122	2,100.00		
Forcible Entry and Detainer Court Filing Fee (\$25)		LGC 118.121 118.122	-		
Transcript Fees (\$10)		LGC 118.121 118.123 (b)	-		
Abstract Fees (\$5)		LGC 118.121 118.123 (c)	80.00		
Writ Filing Fee (\$5)		LGC 118.121 118.123 (d)	70.00		
Issuing other Document (\$5 1st pg .25 for each addl pg)		LGC 118.121 118.123 (e)	40.72		
Certified Copies of Court Papers (\$2 1st pg .25 for each addl pg)		LGC 118.121	-		
Probable Cause Tow Hearing Fee (\$20)		LGC 101.0431(a)	-		
Birth Certificates (\$22 each \$9.20 local)		HSC 191.0045 (3rd)		1100-331-10-060-001-0-000	-
Death Certificates (\$20 each, each addl \$3)		HSC 191.0045 (3rd)		1100-331-10-060-001-0-000	-
Preservation of Vital Statistics Fee (\$1 each)		HSC Sec 191.0045 (h) Rules of Civil Proc. Rule 344		1100-331-10-060-005-0-000	-
Jury Fees (Civil \$8, Criminal \$3)		C C P 102.004		1100-341-10-060-006-0-000	-

TOTAL AMOUNT DUE TO THE COUNTY TREASURER: \$ ~~86,934.48~~ 88,949.38

THIS REPORT IS DUE IN THE OFFICE OF THE COUNTY AUDITOR BEFORE THE 10TH (TENTH) WORKING DAY OF THE FOLLOWING MONTH (OR 5 P.M. ON THE 10TH)
COUNTY AUDITOR'S FORM JP-12-08 REVISED 2-2010

35,159.44 X1
765.43
X1
X1
X1

JUSTICE OF THE PEACE (SMALL CLAIMS)
SCHEDULE OF ADJUSTMENTS
FOR THE PERIOD OF AUGUST 1, 2013 THROUGH AUGUST 31, 2013

Verify offense date and make court costs accordingly.

Receipt #	Docket #	Offen. Desc.	Offen. Date	BOND	CCC	CHS	CHSJP	CJP	CO	COPY	CRF	CS	CVCA	DPS	DTO	FA	GR	IDF	JCD	JCPT	JCTF	JSF	LEOSE	LTF	MVF	SJFC	SJFS	SJO	STF	TFC	TP	TPW	TPWF	CONST 3	WTDPS	WTPREC32	WTSO	Total
03340631132	T13-4841MO	DISPLAY EXPIRED L	7/19/1941		40	3	1		66					5				2			4	4		2		0.8	5.4											153
Record on Indictment date. TP should be assessed.																																					
03340481132	F97-09 226	HUNT DOVES W/ U	9/14/1997					5	15				15			2.5				1			3.5	2								5	65				50		184
03313499132	T06-5842MO	SPEEDING (EXCEED	11/21/2006						95															2														97
03313644132	T09-4687MO	UNRESTRAINED CH	6/17/2009						50		50													1											50			152
03334111132	CR12-0910MO	NO HUNTER EDUCA	8/2/2012						88.9															1									122.7					124
03334084132	CR12-1002MO	DISORDERLY COND	9/21/2012						68.8															1														71.8
03311771132	T12-5074MO	SPEEDING (EXCEED	9/27/2012						30															1	0.1													32.1
03334086132	T13-1152MO	SPEEDING (EXCEED	2/18/2013		0.03		0.01		59.9									0.01						1	0.01	0.01	0.01		0.02									62
03335596132	T13-1429MO	SAFETY SEAT CHILD	3/1/2013		3.85	0.29	0.1						0.48					0.19			0.38	0.38		0.57	0.01	0.05	0.52		2.86	0.29								10
03333721132	T13-2381MO	FAIL TO MAINTAIN	4/17/2013						125.1															2														127.1
03335576132	T13-4279MO	SPEEDING (EXCEED	7/8/2013		19.97	5	0.99							5				1.99			4	4		1	0.09	0.58	5.39		29.98	3								150
TP should NOT be assessed.																																					
03334018132	T13-4015MO	NO SAFETY BELT	7/1/2013						50	0.52														2							25							77.52
LTF should be assessed.																																					
03313731132	F98-02 150	NO DRIVER'S LICEN	1/24/1998		17	3			30				15	5	5			0.25	1																50			126.25
03312732132	F98-02 660	OPERATE UNREGIS	1/24/1998		17	3			33				15	5	5			0.25	1																50			129.25
Record on Indictment date. TP should be assessed. LTF under assessed by $2.																																					
03335791132	T08-5280MO	SPEEDING (EXCEED	12/23/2008		13.34	0.99	0.34		150					1.66				0.67			1.34	1.34		0.67		0.2	1.8		9.99	0.99				16.67				200
03336619133	T13-2842MO	UNSAFE SPEED - DI	5/11/2013		19.97	3	0.99							5				1.99			4	4		2	0.08	0.58	5.39		29.98	3								100
Record on Indictment date. TP should be assessed. MVF should be assessed.																																					
03335941133	T13-3293MO	EXPIRED DRIVER'S I	5/31/2013						66															2														68
03335711132	T13-3430MO	NO DRIVER'S LICEN	6/1/2013		7.36	0.53	0.18		66					0.89				0.36			0.72	0.72		2.36		0.11	0.97											80
03335451133	T13-3414MO	NO DRIVER'S LICEN	6/16/2013		35.83	2.68	0.88							1.79				3.59	3.58		1.79				0.33	4.81	4.48										60
LTF under assessed by $2.																																					
03334998133	CR12-0912MO	FAILURE DA RE/VI.	2/18/2012						297	1																										50		348
03335731132	T13-3168MO	FOLLOWING TOO C	5/10/2013		9.63	0.72	0.25		53					1.2				0.48			0.96	0.96		0.48	0.03	0.14	1.3		7.22	0.72								77.1
LTF under assessed by $2. MVF should be assessed.																																					
03339968133	T13-3709MO	NO DRIVER'S LICEN	6/24/2013						68																													68
LTF under assessed by $2. MVF should NOT be assessed.																																					
03339911133	T13-3048MO	SEAT BELT VIOLATI	4/3/2013		0.03		0.01		50									0.01							0.03	0.03	0.01		0.02		25							75.1
03336447133	T13-2391MO	SEAT BELT VIOLATI	4/17/2013						25															2														27
LTF should NOT be assessed.																																					
03333851133	F98-1246MO	FAIL/REF TO YIC C	10/2/1998		17	3		5	50				15		5			0.25	1									5								50		153.25
These offenses are on the list of DPS service violations; therefore, should have MVF.																																					
Receipt #	Docket #	Offen. Desc.	Offen. Date	BOND	CCC	CHS	CHSJP	CJP	CO	COPY	CRF	CS	CVCA	DPS	DTO	FA	GR	IDF	JCD	JCPT	JCTF	JSF	LEOSE	LTF	MVF	SJFC	SJFS	SJO	STF	TFC	TP	TPW	TPWF	CONST 3	WTDPS	WTPREC32	WTSO	Total
03333473132	T10-4271MO	NO DRIVER'S LICEN	8/23/2010		40	3	1		132									2			4	4		2		0.6	5.4	5								50	249
03333677132	T11-1961MO	NO DRIVER'S LICEN	3/24/2011		40	3	1		132					5				2			4	4		2		0.6	5.4									50	249
03333967132	CR11-9035MO	DRIVING UNDER TI	6/11/2011		40	3	1							5				2			4	4		2		0.6	5.4									50	117
03333983132	T11-3515MO	NO DRIVER'S LICEN	7/1/2011		40	3	1		132									2			4	4		2		0.6	5.4	5								50	249
03333481132	T11-5220MO	NO DRIVER'S LICEN	9/30/2011		40	3	1		133					5				2			4	4		2		0.6	5.4									50	249
03334495132	T12-1335MO	DRIVING WHILE LIC	1/19/2012		40	3	1		66					5				2			4	4		2		0.6	5.4										133
03333786132	T12-1727MO	NO DRIVER'S LICEN	2/29/2012		40	3	1		132					5				2			4	4		2		0.6	5.4									50	249
03333432132	T12-1757MO	NO DRIVER'S LICEN	2/29/2012		40	3	1		132					5				2			4	4		2		0.6	5.4									50	249
03333568132	T12-2427MO	BRAKE LIGHTS REQ	3/10/2012		40	3	1		98					5				2			4	4		2		0.6	5.4		30	3								196
03333567132	T12-2473MO	NO CLASS A-CDL	3/10/2012		40	3	1		66					5				2			4	4		2		0.6	5.4										133
03333175133	T12-3001MO	NO DRIVER'S LICEN	3/21/2012		40	3	1		133					5				2			4	4		2		0.6	5.4									50	249
03334058132AD J	T12-2453MO	DRIVING WHILE LIC	4/19/2012		40	3	1		132					5				2			4	4		2		0.6	5.4									50	249
03334674132	T12-3035MO	NO DRIVER'S LICEN	5/11/2012		40	3	1		66					5				2			4	4		2		0.6	5.4										133
03334023132-1	T12-3331MO	DRIVING WHILE LIC	6/6/2012		40	3	1		132					5				2			4	4		2		0.6	5.4									50	249
03333993132	T12-5371MO	NO DRIVER'S LICEN	10/17/2012		40	3	1		66					5				2			4	4		2		0.6	5.4										133
03334823132	T12-5712MO	NO DRIVER'S LICEN	10/20/2012		40	3	1		66					5				2			4	4		2		0.6	5.4										133
03334674132	T13-0054MO	NO DRIVER'S LICEN	12/8/2012		40	3	1		66					5				2			4	4		2		0.6	5.4										133
03333700132	T13-1314MO	EXPIRED DRIVER'S I	2/25/2013		40	3	1		66					5				2			4	4		2		0.6	5.4										133

Exhibit A

JUSTICE OF THE PEACE ISAMAEL ESCHOLA
SCHEDULE OF ADJUSTMENTS
FOR THE PERIOD OF AUGUST 1, 2013 THROUGH AUGUST 31, 2013

These offenses are on the list of DPS receipt violations; therefore, should have MVF.

Receipt #	Docket #	Offen. Desc.	Offen. Date	BOND	CCC	CHS	CHSJP	CJP	CO	COPY	CRJ	CS	CVCA	DPS	DTO	FA	GR	ICF	JCD	JCPT	JCTF	JSF	LEOSE	LTF	MVF	SFC	SFS	SO	STF	TFC	TP	TPW	TPWF	CONST 3	WTDPS	WTPREC32	WFSO	Total
[illegible]	T13 3846MO	NO DRIVER'S LICEN	5/9/2013		40	3	1		66					5				2			4	4		2		0.8	5.4											135
[illegible]	T13-3107MO	NO DRIVER'S LICEN	5/13/2013		40	3	1		66					5				2			4	4		2		0.8	5.4											133
[illegible]	T13-3025MO	NO DRIVER'S LICEN	5/20/2013		40	3	1		66					5				2			4	4		2		0.8	5.4											133
[illegible]	T13-3139MO	NO DRIVER'S LICEN	5/21/2013		40	3	1							5				2			4	4		2		0.8	5.4											67
[illegible]	T13-3302MO	FAIL TO DISPLAY DI	5/25/2013		40	3	1		66					5				2			4	4		2		0.8	5.4											133
[illegible]	T13 3299MO	STOPPED ON RAMP	5/25/2013		40	3	1		45					5				2			4	4		2		0.8	5.4		30	3								145
[illegible]	T13-3257MO	NO DRIVER'S LICEN	5/27/2013		40	3	1		66					5				2			4	4		2		0.8	5.4											133
[illegible]	T13 3356MO	NO CDL	5/29/2013		40	3	1		103					5				2			4	4		2		0.8	5.4											167
[illegible]	T13-3386MO	DRIVING WHILE LIC	6/3/2013		40	3	1		66					5				2			4	4		2		0.8	5.4											133
[illegible]	T13-3405MO	NO DRIVER'S LICEN	6/9/2013		36.42	2.74	0.91							4.56				1.82			3.64	3.64		1.82		0.54	4.91											61
[illegible]	T13 3430MO	NO DRIVER'S LICEN	6/10/2013		40	3	1		66					5				2			4	4		2		0.8	5.4											133
[illegible]	T13-3427MO	NO DRIVER'S LICEN	6/13/2013						66															2														68
[illegible]	T13-3380MO	NO DRIVER'S LICEN	6/15/2013		40	3	1		66					5				2			4	4		2		0.8	5.4											133
[illegible]	T13-3457MO	NO DRIVER'S LICEN	6/15/2013		40	3	1		66					5				2			4	4		2		0.8	5.4											133
[illegible]	T13-3752MO	DRIVING WHILE LIC	6/18/2013		40	3	1		66					5				2			4	4		2		0.8	5.4											133
[illegible]	T13 3403MO	NO DRIVER'S LICEN	6/17/2013						66															2														68
[illegible]	T13-3425MO	NO DRIVER'S LICEN	6/17/2013		40	3	1		66					5				2			4	4		2		0.8	5.4											133
[illegible]	T13-3726MO	EXPIRED DRIVER S I	6/21/2013		40	3	1		66					5				2			4	4		2		0.8	5.4											133
[illegible]	T13-3767MO	NO DRIVER'S LICEN	6/26/2013						66															2														68
[illegible]	T13-3764MO	EXPIRED DRIVER S I	6/27/2013		40	3	1		66					5				2			4	4		2		0.8	5.4											133
[illegible]	T13-3712MO	NO DRIVER'S LICEN	6/27/2013		40	3	1		66					5				2			4	4		2		0.8	5.4											133
[illegible]	T13-3863MO	NO DRIVER'S LICEN	6/27/2013		40	3	1		66					5				2			4	4		2		0.8	5.4											133
[illegible]	T13-3901MO	DRIVING WHILE LIC	6/30/2013		40	3	1		66					5				2			4	4		2		0.8	5.4											133
[illegible]-4074182ADJ	T13-3926MO	NO DRIVER'S LICEN	7/3/2013		40	3	1		66.1					5				2			4	4		2		0.8	5.4											133.1
[illegible]	T13-3995MO	SAFETY SEAT CHILD	7/3/2013		26.08	1.96	0.66							3.26				1.3			2.6	2.6		1.3		0.39	3.51		19.55	1.96								65.13
[illegible]	T13-3706MO	NO DRIVER'S LICEN	7/4/2013		40	3	1		66					5				2			4	4		2		0.8	5.4											133
[illegible]	T13-3981MO	NO DRIVER'S LICEN	7/4/2013		40	3	1		66					5				2			4	4		2		0.8	5.4											133
[illegible]	T13-3971MO	NO DRIVER'S LICEN	7/5/2013		40	3	1		9					5				2			4	4		2		0.8	5.4											70
[illegible]	T13-3968MO	SAFETY SEAT CHILD	7/10/2013		40	3	1		12.58		12.57			5				2			4	4		2		0.8	5.4		30	3								125.15
[illegible]	CR13-0774MO	DRIVING UNDER TH	7/20/2013		40	3	1		103					5				2			4	4		2		0.8	5.4											250
[illegible]	CR13-0770MO	DRIVING UNDER TH	7/23/2013		40	3	1		32					5				2			4	4		2		0.8	5.4											100
[illegible]	CR13-0813MO	FAIL TO REPORT AC	8/5/2013		40	3	1		35					5				2			4	4		2		0.8	5.4											100

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[illegible]	T10-6620MO	NO SAFETY BELT	9/24/2010		40	3	1		50					5				2			4	4		2		0.1	0.8	5.4		30	3						50		203.1
[illegible]	T11-2528MO	NO SAFETY BELT	4/13/2011		40	3	1		50					5				2			4	4		2		0.1	0.8	5.4		30	3						50		203.1
[illegible]	T11-2681MO	NO SAFETY BELT	5/27/2011		40	3	1		50									2			4	4		2		0.1	0.8	5.4	5	30	3						50		203.1
[illegible]	T11-9255MO	NO SAFETY BELT	9/29/2011		40	3	1		50					5				2			4	4		2		0.1	0.8	5.4		30	3						50		203.1
[illegible]-4158137ADJ	T11-5741MO	NO SAFETY BELT	10/26/2011		40	3	1		50					5				2			4	4		2		0.1	0.8	5.4		30	3						50		203.1
[illegible]	T12-1589MO	NO SAFETY BELT	2/23/2012		40	3	1		50					5				2			4	4		2		0.1	0.8	5.4		30	3								150.1
[illegible]	T12-6497MO	NO SAFETY BELT	8/29/2012		40	3	1		50					5				2			4	4		2		0.1	0.8	5.4		30	3								150.1
[illegible]	T12-4932MO	NO SAFETY BELT	9/15/2012		40	3	1		50					5				2			4	4		2		0.1	0.8	5.4		30	3								150.1
[illegible]	T12 5154MO	NO SAFETY BELT	9/26/2012		40	3	1		50					5				2			4	4		2		0.1	0.8	5.4		30	3								150.1
[illegible]	T12-5403MO	NO SAFETY BELT	11/2/2012		40	3	1							5				2			4	4		2		0.1	0.8	5.4		30	3								102.1
[illegible]	T13-5542MO	SEAT BELT VIOLATI	3/11/2013		40	3	1		50					5				2			4	4		2		0.1	0.8	5.4		30	3								150.1
[illegible]	T13-5622MO	NO SAFETY BELT	6/18/2013		40	3	1		50					5				2			4	4		2		0.1	0.8	5.4		30	3								150.1
[illegible]	T13-5541MO	SEAT BELT VIOLATI	6/13/2013		40	3	1		41.9					5				2			4	4		1		0.1	0.8	5.4		30	3								150
[illegible]	T13 5676MO	NO SAFETY BELT	6/18/2013		40	3	1		50					5				2			4	4		2		0.1	0.8	5.4		30	3								150.1
[illegible]	T13 5655MO	NO SAFETY BELT	6/25/2013		40	3	1		50					5				2			4	4		2		0.1	0.8	5.4		30	3								150.1
[illegible]	T13 3761MO	SEAT BELT VIOLATI	7/3/2013		40	3	1		50					5				2			4	4		2		0.1	0.8	5.4		30	3								150.1
[illegible]	T13-6182MO	NO SAFETY BELT	7/12/2013		40	3	1		49.9					5				2			4	4		2		0.1	0.8	5.4		30	3								150
[illegible]	T13-6185MO	NO SAFETY BELT	7/13/2013		40	3	1		49.9	0.1				5				2			4	4		2		0.1	0.8	5.4		30	3								150.1
[illegible]	T13-6198MO	NO SAFETY BELT	7/13/2013		40	3	1		50					5				2			4	4		2		0.1	0.8	5.4		30	3								150.1
[illegible]	T13-6207MO	NO SAFETY BELT	7/17/2013		40	3	1		49.9					5				2			4	4		2		0.1	0.8	5.4		30	3								150
[illegible]	T13-6173MO	NO SAFETY BELT	7/17/2013		40	3	1		50					5				2			4	4		2		0.1	0.8	5.4		30	3								150.1
[illegible]	T13-6136MO	NO SAFETY BELT	7/18/2013		40	3	1		49.9					5				2			4	4		2		0.1	0.8	5.4		30	3								150
[illegible]	T13-6197MO	NO SAFETY BELT	7/18/2013		40	3	1		49.9					5				2			4	4		2		0.1	0.8	5.4		30	3								150
[illegible]	T13-6192MO	NO SAFETY BELT	7/19/2013		40	3	1		50					5				2			4	4		2		0.1	0.8	5.4		30	3								150.1
[illegible]	T13-6386MO	NO SAFETY BELT	7/20/2013		40	3	1		50					5				2			4	4		2		0.1	0.8	5.4		30	3								150.1
[illegible]	T13-6435MO	NO SAFETY BELT	7/20/2013		18.99	1.5	0.49							2.5				0.99			2	2		1		0.04	0.3	2.7		14.99	1.5								50
[illegible]	T13-6359MO	NO SAFETY BELT	7/21/2013		40	3	1		50					5				2			4	4		2		0.1	0.8	5.4		30	3								150.1
[illegible]	T13-6415MO	NO SAFETY BELT	7/24/2013		40	3	1		50					5				2			4	4		2		0.1	0.8	5.4		30	3								150.1
[illegible]	T13-6418MO	NO SAFETY BELT	7/24/2013		40	3	1		50					5				2			4	4		2		0.1	0.8	5.4		30	3								150.1
[illegible]	T13-6468MO	NO SAFETY BELT	7/25/2013		40	3	1		50					5				2			4	4		2		0.1	0.8	5.4		30	3								150.1
[illegible]-4158ADJ	T13-4808MO	NO SAFETY BELT	8/5/2013		26.78	2.01	0.66							3.35				1.33			2.68	2.68		1.34		0.06	0.4	3.62		20.08	2.01								67

Exhibit A

JUSTICE OF THE PEACE ISAIAS OCHOA
SCHEDULE OF ADJUSTMENTS
FOR THE PERIOD OF AUGUST 1, 2013 THROUGH AUGUST 31, 2013

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[illegible]4032	T13 4670MO	NO SAFETY BELT	8/8/2013		40	3	1		50					5				2			4	4		2	0.1	0.6	5.4		30	3								150.1
[illegible]5032	T13-4641MO	NO SAFETY BELT	8/10/2013		40	3	1		50					5				2			4	4		2	0.1	0.6	5.4		30	3								150.1
[illegible]1032	T13-4654MO	NO SAFETY BELT	8/16/2013		40	3	1		50					5				2			4	4		2	0.1	0.6	5.4		30	3								150.1

CS should be assessed.

[illegible]2032	T13-4803MO	SPEEDING (SCHOOL	9/27/2010		40	3	1		93							3		2			4	4		2	0.1	0.6	5.4		30	3						50		240.1
[illegible]4032	T13 [illegible]MO	FAIL TO STOP JOB R	2/20/2013						100																													100

Judgment date needs to be entered and MVF should be assessed.

[illegible]1032	T12-2555MO	NO DRIVER'S LICEN	4/2/2013		5.31	0.43	0.15		68					0.72				0.3			0.58	0.58		0.29		0.09	0.78								7.27			83
[illegible]4032	T13-2387MO	PERMIT UNLICENSE	2/25/2013						63																													63
[illegible]1032	T13-2775MO	DRIVING WHILE LIC	6/20/2013						68															2														68
[illegible]2032	T13-3957MO	SAFETY SEAT CHILD	7/12/2013		24.4	1.83	0.61		123.6		12.57			3.64				1.22			2.44	2.44		1.22		0.37	3.3		18.3	1.83								88.15

Judgment date needs to be entered and LTF is under assessed by $1.

[illegible]3632	T13-3499MO	DISPLAY EXPIRED LI	6/4/2013						68															1														67

Judgment date needs to be entered to verify if TP should be assessed.

Receipt #	Docket #	Offen. Desc.	Offen. Date	BOND	CCC	CHS	CHSJP	CJP	CO	COPY	CRF	CS	CVCA	DPS	DTO	FA	GR	IOF	JCD	JCF1	JCTF	JSF	LEOSE	LTF	MVF	SJFC	SJFS	SO	STF	TFC	TP	TPW	TPWF	CONST.3	WFDPS	WFPAEC32	WFSO	Total
[illegible]2032	J12-2034MO	FAIL TO ATTEND SC	4/10/2012		24.4	1.83	0.6					12.2						1.21			2.44	2.44		1.22		0.36	3.3											50
[illegible]2032	T13 1328MO	FAIL TO CONTROL S	2/27/2013		0.04				103									0.01				0.01			0.01		0.01		0.01		25							128.1
[illegible]3632	T13 1307MO	SPEEDING (EXCEED	3/27/2013		12.02	0.9	0.31		47					2.5				0.61			1.2	1.2		2.6	0.04	0.18	1.62		9.01	0.9	25							99.1
[illegible]7032	T13-2468MO	DISREGARD STOP S	4/8/2013		10.99	2.5	0.49							2.5				0.99			2	2		1	0.04	0.3	2.7		14.99	1.5								50
[illegible]3032	T23-3000MO	SPEEDING (EXCEED	5/23/2013		0.03		0.01		45									0.01						2	0.01	0.01	0.01		0.03									47.1
[illegible]2032	CR13-0664MO	PUBLIC INTOXICATI	6/1/2013						367															2														369
[illegible]3032	T13-3524MO	DISREGARD RED LIK	6/20/2013		20.01	1.5	0.51		52.9					2.5				1.01			2	2		2	0.06	0.3	2.7		15.01	1.5								105
[illegible]4032	T13-3882MO	SPEEDING (EXCEED	6/27/2013		27.86	2.1	0.68							3.5				1.39			2.8	2.8		1.4	0.06	0.42	3.78		20.96	2.1								70
[illegible]7032	T13 2760MO	STOPPED ON MAIN	6/28/2013		0.03		0.01		44.9									0.01						2	0.01	0.01	0.01		0.03									47
[illegible]3032	T13-4171MO	DRIVING WHILE LIC	7/7/2013		29.95	3	0.99							5				1.99			4	4		2	0.09	0.59	5.38											67
[illegible]2032	T13 3737MO	SPEEDING (EXCEED	7/7/2013		29.97	3	0.99											1.99			4	4		2	0.09	0.58	5.39	5	29.96	3								100
[illegible]3032	T13-4137MO	NO DRIVER'S LICEN	7/9/2013		29.65	2.96	0.99							4.96				1.96			3.97	3.96		1.98	0.09	0.59	5.35											66.9
[illegible]4432	T13-4588MO	NO DRIVER'S LICEN	7/11/2013		20.95	3	0.99							5				1.99			4	4		2	0.09	0.59	5.39											67
[illegible]7032	T13-4128MO	SPEEDING (EXCEED	7/12/2013		29.97	3	0.99							5				1.99			4	4		2	0.09	0.59	5.39		29.96	3								100
[illegible]3032	T13-4231MO	SPEEDING (EXCEED	7/13/2013		27.96	2.1	0.69							3.5				1.39			2.8	2.8		1.4	0.06	0.42	3.78		20.96	2.1								70
[illegible]3794032	T13-4185MO	SPEEDING (EXCEED	7/17/2013		14.99	1.5	0.49							2.5				0.99			2	2		1	0.04	0.3	2.7		14.99	1.5								50
[illegible]4032	T13-4208MO	SPEEDING (EXCEED	7/17/2013		29.97	3	0.99							5				1.99			4	4		2	0.09	0.59	5.39		29.96	3								100
[illegible]4032	T13-4418MO	SPEEDING (EXCEED	7/20/2013		29.97	3	0.99							5				1.99			4	4		2	0.09	0.59	5.39		29.96	3								100
[illegible]3632	T13-4341MO	NO DRIVER'S LICEN	7/21/2013		29.95	3	0.99							5				1.99			4	4		2	0.09	0.59	5.39											67
[illegible]4032	T13-4483MO	SPEEDING (EXCEED	8/4/2013		14.39	1.06	0.35							1.8				0.71			1.44	1.44		0.72	0.03	0.22	1.95		10.79	1.06								36

Judgment date needs to be entered to verify if TP should be assessed. MVF should NOT be assessed.

[illegible]5032	T13 0061MO	NO SAFETY BELT	12/3/2012		0.03		0.01		50									0.02						2	0.01	0.02	0.01		0.02		25							77.1
[illegible]12AJM	T13-3591MO	NO SAFETY BELT	6/18/2013		10	0.75	0.26		50					1.25				0.51			1	1		2.5	0.03	0.15	1.35		7.5	0.75								77.05
[illegible]9632	T13-4188MO	NO SAFETY BELT	7/16/2013		29.98	2.25	0.74							3.75				1.49			3	3		1.5	0.07	0.44	4.05		22.48	2.25								75
[illegible]2032	T13 4230MO	NO SAFETY BELT	7/18/2013		29.98	2.25	0.74							3.75				1.49			3	3		1.5	0.07	0.44	4.05		22.48	2.25								75

I went needs to be entered + minimum paid. TP should be assessed and MVF should NOT be assessed.

[illegible]1132AO9	T13-3222MO	SEAT BELT VIOLATI	5/27/2013		19.58	1.47	0.49							2.45							1.96	1.95		1.96	0.04	0.29	2.64		14.68	1.47								50

TP should NOT be assessed and MVF should NOT be assessed.

[illegible]1232	T13 3590MO	NO SAFETY BELT	6/18/2013		14.02	1.05	0.36		50					1.75				0.71			1.4	1.4		2.7	0.04	0.22	1.89		10.51	1.05	25							112.1

Was offense committed within 20 miles of the international border? If so, county retains 100% of the fine.

[illegible]1232	T13-4590MO	OVER 34,000 LBS T	7/8/2013		40	3	1		100					5				2			4	4		3		0.6	5.4											167
[illegible]4432	T13-4589MO	Over 34,000lbs Tow	6/7/2013		40	3	1		100					5				2			4	4		2		0.6	5.4											167

Reason for Void needs to be entered into 4 cents.

[illegible]432*V	T13-4132MO	SPEEDING (EXCEED	7/10/2013		40	3	1		30					5				2			4	4		2	0.1	0.6	5.4		30	3								130.1

MVF should be assessed. MVF should NOT be assessed.

[illegible]3765132	T13-4148MO	SEAT BELT VIOLATI	7/15/2013		40	3	1		19					5				4			4	4		2	0.1	0.6	5.4		30	3								100

Please be reminded that the following BONDS shall need to be liquidated.

[illegible]3971132	CR13-0833MO	PUBLIC INTOXICATI	8/26/2013	167																																		167
[illegible]3971132*V	CR13-0833MO	PUBLIC INTOXICATI	8/26/2013	167																																			167

DPS should NOT be more than $5. MVF should be assessed.

[illegible]9632AO9	T13-5242MO	NO DRIVER'S LICEN	10/26/2011		40	3	1		66					133				2			4	4		2		0.6	5.4								50			310

CVCJP should be assessed $1. JSF should be assessed $4. Arrest fee needs to be assessed.

[illegible]0732	CR10-1196MO	NO HUNTER EDUCA	8/4/2010		40	3	1		15									2			4	4		2		0.6	5.4								85			167

Exhibit A

COUNTY of HIDALGO

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



EDINBURG, TEXAS 78539

November 4, 2013

The Honorable Ismael Ochoa
Hidalgo County Justice of the Peace Pct. 3, Pl. 2
730 Breyfogle, Suite A
Mission, Texas 78572

Re: Review of *Monthly Fines and Fees Report* and Supporting Documentation
For the month of September 2013

Dear Judge Ochoa:

We have conducted a limited scope review of the *Monthly Fines and Fees Reports* and supporting documentation for the month of September 2013 pursuant to Local Government Code §115.002 (a), §115.002 (b), and Code of Criminal Procedures Article 103.011. The objective of the review was to determine whether fines, fees, and court costs collected were properly accounted and reported.

Scope:
The scope of our review was limited to collections reported by your office on the *Monthly Fines and Fees Report* for the month of September 2013. 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 fines, fees, and court cost statutes and schedules. The following procedures were also performed:

- Reviewed the submittal dates of the *Monthly Fines and Fees Report* and applicable supporting documentation to the County Auditor's Office to determine if the report and applicable supporting documentation were received within five days after the last day of the month pursuant to Local Government Code § 114.001 (b).
- Verified the signature on the *Monthly Fines and 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 Fines and Fees Report* by footing and cross-footing the report.
- Reviewed receipts issued to determine if fines, fees, and court costs were allocated and reported in the proper amounts and verified whether any adjustments were made.
- Verified that procedures for voided receipts were properly followed.
- Verified that collections per the *Monthly Fines and Fees Report* agreed to: 1.) total receipts issued per *Ableterm's* Receipt Journal Report, 2.) total collections per *Ableterm's* Fee Distribution Reports, 3.)

total deposits made with the County Treasurer, and 4.) total deposits posted to *alio's* Undistributed Receipts general ledger account.

- Verified that "Discharge" collections received by the Sheriff's Office were receipted by the Justice of the Peace Office and included on the *Monthly Fines and Fees Report.*
- Verified the sequence of receipts per the *Monthly Fines and Fees Report* agreed to *Ableterm's* Receipt Journal Report, and the Sheriff's "D" Report. In addition, verified that receipts followed sequential order.
- Compared the Online Credit Card Report to *Ableterm's* Daily Balance Report to ensure all online credit card transactions were timely receipted by the Justice of the Peace and County Treasurer's Office.
- Reviewed *Cashier's Daily Close-Out Reports* (Close-Out Reports) and County Treasurer receipts to determine whether fees collected were properly accounted & deposited with the County Treasurer on a daily basis.
- Reviewed receipts, Close-Out Reports, *Schedule of Receipts and Deposit* form, mail logs, and the *Monthly Fines and Fees Report*, among other reports, to verify proper completion.
- Verified if cash bonds posted by the defendants who failed to appear before the Justice of the Peace were forfeited (liquidated) by the 10th workday following the date of release from jail.

Conclusion:
Total collections for the month of September 2013 were $91,406.78. Based on the results of our review, we have concluded that fines, fees, and court costs were generally properly accounted and reported; however, the system of internal controls for the accounting and reporting of fines, fees, and court costs require improvement as noted in the following observations.

Observation No. 1:
We reviewed all receipts for the period in review to determine whether fines, fees, and court costs collected were properly allocated and reported.

The results of our review revealed that 128 receipts contained errors in the allocation of fees, fines, and court costs. The Justice of the Peace staff was made aware of the necessary revisions and corrections were made prior to submitting the final *Monthly Fines and Fees Report* to Commissioners Court for approval (see Exhibit A).

There are numerous statutes that require Justices of the Peace to charge various fines, fees, and court costs for certain services and offenses. Fines, fees, and court costs must be allocated pursuant to State statutes and/or Commissioners Court approval.

Formal monitoring procedures have not been implemented to ensure that fines, fees, and court costs are properly allocated and reported. The County may be held liable to the State for failure to properly allocate and report fines, fees, and court costs.

Recommendation:
Management should develop and implement formal monitoring procedures to ensure that fines, fees, and court costs are properly allocated and reported. At a minimum, the following procedures should be implemented:

- Staff should be provided with training regarding the proper allocation of fines, fees, and court costs.
- Staff should review the allocation of fines, fees, and court costs before the official County receipt is issued.
- Access for setting up offense codes with the proper fines, fees, and court costs in *AbleTerm* should be limited to staff with adequate knowledge of the applicable allocation.
- Staff should ensure that the proper fines, fees, and court costs allocation, offense date; and judgment date are entered when a case is setup in *AbleTerm.*

Observation No. 2:
A copy of the Office of Court Administration's (OCA) "Official JP Monthly Report" for the months of August 2013 and September 2013 have not been filed with the County Auditor's Office, as of today. In addition, a corrected copy of the July 2013 OCA's "Official JP Monthly Report" has not been filed with the County Auditor's Office, as of today.

Pursuant to Local Government Code § 114.001 (b), a monthly report must be filed within five days after the last day of each month. In addition, Local Government Code §112.002 (a) authorizes the county auditor to prescribe the system of accounting for the county. Local Government Code Section 112.002 (b) further states that "the county auditor may adopt and enforce regulations, not inconsistent with law or with a rule adopted

under Section 112.003, that the auditor considers necessary for the speedy and proper collecting, checking, and accounting of the revenues and other funds and fees that belong to the county or to a person for whom a district clerk, district attorney, county officer, or precinct officer has made a collection or for whose use or benefit the officer holds or has received funds. Pursuant to Local Government Code Section 112.002 (a) and (b), the County Auditor requires the submittal of properly completed reports (i.e., *Monthly Fines and Fees Report*, *Schedule of Receipts and Deposits*, a copy of the Office of Court Administration's "Official JP Monthly Report", etc.) for checking and properly accounting for funds collected by the Justice of the Peace Offices.

Formal procedures have not been implemented to ensure that properly completed reports are filed with the County Auditor's Office within five days after the last day of each month. Timely submittal of these reports helps ensure that revenues are recognized in a timely manner.

Recommendation:
Management should develop and implement formal procedures to ensure that properly completed reports are filed with the County Auditor's Office within five days after the last day of each month.

Observation No. 3:
We noted during our review that jail time credit for defendants that served jail time to satisfy the payment of fines, fees, and court costs was entered in *Ableterm's* docket book. However, the Sheriff's "Discharge" receipt number which provides the amount of jail time credit provided was not referenced in *Ableterm*.

The County Auditor's Office also requires for audit trail purposes that the following information be entered in *AbleTerm* when recording "D" receipts issued by the Sheriff's Office: receipt number, incarceration date (commitment) date, release date, and jail credit amount.

Formal procedures have not been developed and implemented to ensure the "D" receipt numbers are referenced in *AbleTerm's* docket book when jail time credit is entered. This may result in the improper accounting of jail time credit.

Recommendation:
Management should develop and implement formal monitoring procedures to ensure that "D" receipt numbers are referenced in *AbleTerm's* docket book when jail time credit is entered.

Observation No. 4:
We noted during our review that a mail log was not utilized to record payments received through the mail.

The County Auditor's Office requires that mail-in payments be listed on a daily mail log. The mail log should include the following information for each mail-in payment received: date received, the name of the payer, the amount of the remittance, the form of the remittance (e.g., cash or check), and, if applicable, the check number.

Formal monitoring procedures were not in place to ensure that a daily mail log was maintained to record payments received through the mail. This may result in the loss or misuse of County funds.

Recommendation:
Management should develop and implement formal monitoring procedures to ensure that a daily mail log is maintained to record payments received through the mail. Please refer to the mail log section of the "Cash Handling Guidelines and Procedures" prescribed by the County Auditor's Office for the minimum procedures to be implemented for processing mail-in payments.

Observation No. 5:
We noted during our review that 8 of 23 credit card transactions received were not promptly receipted. For example, 6 credit card transactions received on September 26, 2013 were receipted on September 30, 2013. Consequently, the case dispositions were not recorded in *AbleTerm* in a timely manner.

The County Auditor's Office requires that all cash (i.e., cash, checks, credit card payments, etc.) received be promptly recorded and controlled using pre-numbered official County receipts. In addition, the case dispositions should be recorded in *AbleTerm* upon receipt of payment.

Formal procedures have not been developed and implemented to ensure that credit card transactions are promptly receipted and case dispositions are entered in a timely manner. This may result in the loss or misuse of County funds. In addition, failure to timely enter case dispositions may result in the arrest of the defendant, in error.

Recommendation:
Management should develop and implement formal monitoring procedures to ensure that credit card transactions are promptly receipted and cases dispositions are entered in a timely manner.

Please provide a written management response to the observations noted above by November 22, 2013.

If you should have any questions or would like to schedule a meeting to discuss the above noted observations, please do not hesitate to contact Crystal A. Puente, MACC, Internal Auditorl I, at 318-2511 ext. 4650, Yvonne Torres, Revenue Audit Supervisor, at ext. 4642, Arcy B. Duran, CPA, Director of Audit, at ext. 4645, or me at ext. 4604.

Respectfully,

Ray Eufracio, CPA
County Auditor
Enclosures

cc: Valde Guerra, Commissioners Court Executive Officer

JUSTICE OF THE PEACE
MONTHLY FINES AND FEES COLLECTED
FOR THE MONTH OF: Sept. 13

Judge: ~~DAISY ZARATE~~ Ismael Ochoa
Precinct No. 3 Place No. 2

PBC

City: MISSION, TX
Hidalgo County, Texas

Part I: RECAP OF AMOUNT PAYABLE TO THE COUNTY TREASURER

TOTAL CASH COLLECTED	(Receipts #s)	34119 J32	THRU	34724 J32	$ 91,406.78 ~~90,345.88~~ X10-S
	(Control #s)	2599616	THRU	2600195	
Sheriff's "D" Report	(Receipt #s)	35120 J32	THRU	35123 J32	
	(Control #s)		THRU		

LESS: DUE AS REFUNDS — $ -
Overpayment

COST ON DEPOSIT — 727.00 ~~336.00~~ X7

ADD: COST ON DEPOSIT LIQUIDATED — 491.00 X7

AMOUNT OWED TO COUNTY (Should Match Amt in Part III) — 91,170.78 $ ~~90,109.88~~ X3

Less: Total amount of remittances to County Treasurer (From Part II) — $91,740.78

Total funds due to County Treasurer (Overtransfer Made to Co Treas.) +/- $570.00 ~~90,109.88~~ X4-1

Part II: REMITTANCES MADE TO THE COUNTY TREASURER

DESCRIPTION	AMOUNT	RECEIPT NO.
Total Collections for the Month (See Schedule of Receipts & Deposits)	90,345.88 B1	
Add: Previous Month's Bond Overtransfer July & Aug	334.00	
Add: HCSO Monthly "D" Collections Report	1,060.90 ~~50.00~~ X9	
	$91,740.78	

PREPARED BY: Daisy Zarate DATE PREPARED: 10/4/13

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

JUSTICE OF THE PEACE — DATE: 10/4/13

2013 OCT 9 AM 10 38

THIS REPORT IS DUE IN THE OFFICE OF THE COUNTY AUDITOR BEFORE THE FIFTH (5TH) WORKING DAY OF THE FOLLOWING MONTH (LGC § 114.001)

COUNTY AUDITOR'S FORM: RE-JP~~88~~ — REVISED 2/10

COUNTY AUDITOR
RECEIVED BY

HIDALGO COUNTY AUDITOR'S OFFICE
APPROVED BY:
DATE: 10/30/13

X7

JUSTICE OF THE PEACE
MONTHLY FINES AND FEES COLLECTED
FOR THE MONTH OF: September-13

Judge: ~~DAISY ZARATE~~ Ismael Ochoa
Precinct No. 3 Place No. 2
PBC
City: MISSION, TX
Hidalgo County, Texas

Part III SUMMARY OF COLLECTIONS PAYABLE TO THE COUNTY TREASURER PAGE 2 OF 2

Name of Fine, Fee, Court Cost	# Issued/ Filed	Statute Reference	Detail of Amt Collected	GL Acct No.	Amt. Collected
FINES:					37,758.19
County Fines (Local Fine)		LGC 113.004, PC 12.23		1200-351-10-866-000-0-000	$ ~~37,758.19~~
Texas Parks & Wildlife 50% Fine (State Fine)		TPWC 12.107		1100-207-20-000-012-0-000	1,685.24 ~~1,735.44~~
No Safety Belt 50% Fine (State Fine)		TRC 545.412, 545.413		1100-207-20-000-028-0-000	571.40 ~~640.02~~
Gross Weight 50% Fine (State Fine)		TRC Sec 621.506(g)		1100-207-20-000-013-0-000	-
School District 50% Fines		Educ Code § 25.093 (d) (1) (A)		1100-207-30-000-009-0-000	-
LOCAL COURT COSTS AND FEES:					
Courthouse Security Adm Fee($3)		C C P Art 102.017 (b)		1241-341-10-060-001-0-000	1,850.107 ~~1,936.31~~
Courthouse Security Fund JP ($1)		C C P Art 102.017		1245-341-10-866-000-0-000	411.22 ~~406.25~~
Justice Court Technology Fund ($4)		C C P Art 102.0173		1242-341-10-060-000-0-000	1,378.169 ~~1,607.32~~
Time Payment - 40% OF $25.00 ($10.00)		LGC 133.103 (d)		1100-341-10-060-001-0-000	357.84 ~~382.76~~
Time Payment - @ 10% of $25.00 ($2.50)		LGC 133.103 (e)		1100-341-10-060-002-0-000	89.46 ~~20.05~~
Administrative Local Transaction Fee ($2)		C C P Art 102.032		1100-341-10-060-003-0-000	1,028.331 ~~982.42~~
Motor Vehicle Adm. Fee ($10-$20)		TRC Sec 548.605, 520.006, 502.407		1100-341-10-060-004-0-000	200.00
Special Fees				1100-341-10-866-000-0-000	120.00
Deferred Disposition		C C P Art 45.051	90.00		
Administrative Fee - "Drivers Safety Course" ($10)		C C P Art 45.051(10)	30.00		
Support of Judiciary Fund ($ 60)		LGC 133.105		1100-341-10-060-009-0-000	246.83 ~~212.87~~
Traffic Fee ($3)		T R C 542.403		1100-341-10-866-000-0-000	697.82 ~~694.99~~
Child Safety ($20-$25)		C C P Art 102.014		1100-341-10-060-011-0-000	102.60
Failure to Appear ($4)		TC 706.006/TC 706.006(d)(2)		1100-341-10-060-012-0-000	-
STATE COURT COSTS AND FEES:					
Criminal Justice Planning Fund C C P ($5)		C C P Art 102.081		1100-207-20-000-003-0-000	25.00
State General Revenue Fund ($2.50)		C C P Art 102.019		1100-207-20-000-010-0-000	12.50
Law Enforcement Education Fund (____$1, ____$1.50, ____$3.50)		Govt Code Sec 415.002		1100-207-20-000-011-0-000	11.50
Operators and Chauffeurs License Fund ($75)		T R C 601.192		1100-207-20-000-031-0-000	-
Time Payment - 7.50% OF $25.00 ($2.50)		LGC 133.103 (f)		1100-207-20-000-005-0-000	487.31 ~~344.73~~
Juvenile Crime and Delinquency Fund (____$ 25, ____$ 50)		C C P Art 102.0151(m)		1100-207-20-000-007-0-000	10.69 ~~11.75~~
Comprehensive Rehabilitation Fund ($5)		C C P Art 102.082		1100-207-20-000-008-0-000	-
Fugitive Apprehension Fund ($5)		C C P Art 102.019 (a) 2		1100-207-20-000-009-0-000	159.05 ~~180.00~~
Consolidated Court Costs Fund ($17)		CCP 102.021(a) 1 TGC 133.102		1100-207-20-000-015-0-000	~~12,436.61~~ 17,279.38
Compensation Victims Of Crime Fund (____$3, ____$5 ____$15, ____$35)		C C P Art 56.55 (2) & (3)		1100-207-20-000-017-0-000	542.14 ~~542.00~~
Judicial & Court Personnel Training Fund (____$1, ____$2)		Govt Code Sec. 56.001 (b)		1100-207-20-000-027-0-000	52.83 ~~53.00~~
Correctional Management Institute of Texas Fund ($.50)		C C P Art 102.073		1100-207-20-000-029-0-000	5.50 ~~6.00~~
Indigent legal Services Fee-JP ($6)	33	Govt Code Sec 101.121 (2)(B)		1100-207-20-000-004-0-000	198.00
State Traffic Fee- Subtitle C ($30)		TRC Sec 542.403		1100-207-20-000-035-0-000	1,489.296 ~~1,559.00~~
Jury Service Fee ($4)		C C P Art. 102.0045		1100-207-20-000-053-0-000	1649.167 ~~1,629.76~~
Support of Judiciary Fund ($5.40)		LGC 133.105		1100-207-20-000-054-0-000	2189.17 ~~2,162.30~~
Birth Certificate Fee ($1.80)	0	HSC 191.0226		1100-207-20-000-039-0-000	-
Defensive Driving Record Fee ($12)		C C P Art 45.051(b-1)		1100-207-20-000-057-0-000	-
Indigent Defense Representation Fund ($2)		LGC 133.107/ GC 102.021		1100-207-20-000-059-0-000	788.38 ~~778.33~~
Moving Violation Fee ($0.10)		C C P Art 102.022/GC		1100-207-20-000-061-0-000	26.77 ~~35.97~~
Safety Seat Violation Fee ($0.15)		TC 545.412 (b-1)		1100-207-20-000-062-0-000	0.30
~~Failure to Appear ($20)~~ Electronic Filing Fee		TC 706.006/TC 706.006(d)(2)		1100-207-20-000-066-0-000	330.00
ARREST/WARRANT FEES: STATE		C C P Art 102.011		070	
D.P.S. ($3, $5, $35, $50)				1100-207-20-000-018-0-000	1829.281 ~~1809.81~~
T.A.B.C. ($3, $5, $35, $50)				1100-207-20-000-020-0-000	15.00
P.K.W.L. ($3, $5, $35, $50)				1100-207-20-000-021-0-000	104.95 ~~99.48~~
ARREST/WARRANT/SERVICE FEES: COUNTY		LGC 118.131			
Sheriff Fees:				1100-342-10-060-001-0-000	4101.94 ~~387.07~~
Constable Fees:					
Precinct #1				1100-342-10-291-000-0-000	-
Precinct #2				1100-342-10-292-000-0-000	-
Precinct #3				1100-342-10-293-000-0-000	~~11,031.77~~ 11,181.77
Precinct #4				1100-342-10-294-000-0-000	-
Precinct #5				1100-342-10-295-000-0-000	-
District Attorney Fees				1100-341-10-060-007-0-000	-
Tax Assessor Fraud Investigators				1100-342-10-060-002-0-000	15.00
School District Arrest Fee				1100-342-10-060-003-0-000	15.65
Fire Marshal Fee				1100-342-20-060-001-0-000	-
Due to Others					
Warrant Fees Out of County Service Fees DTO Law Enforcement Agencies		C C P Art 102.011 (a) 2 (A)		1100-207-30-000-003-0-000	-
Due to Others- Refund-Overpayments				1100-202-00-000-812-0-000	0.00 ~~330.00~~
Due to Others				1100-202-00-000-812-0-000	6.10 ~~5.00~~
Restitution				1100-202-00-000-812-0-000	-
Failure to Appear- Outofstate ($6)		TC 706.006/ TC 706.006(d)(2)		1100-202-00-000-819-0-000	-
Justice Fees (Local Fees)				1100-341-10-060-001-0-000	9810.40 ~~636.00~~
Small Claims Court Filing Fee ($25)		LGC 118.121 118.122	~~225.00~~ 100.00		
Justice Court Filing Fee ($25)		LGC 118.121 118.122	~~150.00~~ 275.00		
Forcible Entry and Detainer Court Filing Fee ($25)		LGC 118.121 118.122	350.00		
Transcript Fees ($10)		LGC 118.121 118.123 (b)	-		
Abstract Fees ($5)		LGC 118.121 118.123 (c)	80.00		
Writ Filing Fee ($5)		LGC 118.121 118.123 (d)	65.00		
Issuing other Document ($1 1st pg, .25 for each addt'l pg)		LGC 118.121 118.123 (e)	16.40		
Certified Copies of Court Papers ($2 1st pg, .25 for each addt'l pg)		LGC 118.121	-		
Probable Cause Tow Hearing Fee ($20)		LGC 101.161(b)4	-		
Birth Certificates ($22 each $9.20 local)		HSC 191.0045 (3)(d)		1100-341-10-060-001-0-000	-
Death Certificates ($20 each, each addt'l $3)		HSC 191.0045 (3)(d)		1100-341-10-060-001-0-000	-
Preservation of Vital Statistics Fee ($1 each)		HSC Sec 191.0045 (b) Rules of Civil Proc. Rule 344		1100-341-10-060-008-0-000	-
Jury Fees (Civil $5, Criminal $3)		CCP 102.004		1100-341-10-060-006-0-000	0.00 ~~250.00~~
				TOTAL AMOUNT DUE TO THE COUNTY TREASURER:	$ ~~90,189.28~~ 91,170.78

HIDALGO COUNTY AUDITOR'S OFFICE
APPROVED BY: [signature]
DATE: 10/30/13 10/30/13

RECEIVED BY COUNTY AUDITOR OCT 30 2013 9 AM 11:38

THIS REPORT IS DUE IN THE OFFICE OF THE COUNTY AUDITOR BEFORE THE TENTH WORKING DAY OF THE FOLLOWING MONTH (LGC 113.041)
COUNTY AUDITOR'S FORM JP-04 REVISED 2/2010

JUSTICE OF THE PEACE ISMAEL OCHOA
SCHEDULE OF ADJUSTMENTS
FOR THE PERIOD OF SEPTEMBER 1, 2013 THROUGH SEPTEMBER 30, 2013

Due to type of case, SCF should NOT have been assessed. Please use DCF fee code.

Receipt #	Docket #	ABC	CCC	CHS	CHSJP	CJP	CMNT	CO	CON3	CONST3	COPY	CRF	CS	CSS	CVCA	DIS3	DPS	OARREST	EFF	FA	GR	IDF	IHD	JCD	JCPT	JCTF	JSF	LEMI	LEOA	LTF	MVF	SCF	SJFC	SJFS	SO	STF	TFC	TP	TPW	TPWF	CONST3	WFPREC32	WFSO	Total
CR13364032	D-13 0011MO								70										10			6										25												111
CR13392032	D-13 0021MO								70										10			6										25												111
CR13393032	D-13 0031MO								70										10			6										25												111
CR13396032	D-13 0041MO								70										10			6										25												111
CR13407032	D-13 0056MO								140										10			6										25												181

Please correct the offense date, should NOT be 1991.

Receipt #	Docket #	ABC	CCC	CHS	CHSJP	CJP	CMNT	CO	CON3	CONST3	COPY	CRF	CS	CSS	CVCA	DIS3	DPS	OARREST	EFF	FA	GR	IDF	IHD	JCD	JCPT	JCTF	JSF	LEMI	LEOA	LTF	MVF	SCF	SJFC	SJFS	SO	STF	TFC	TP	TPW	TPWF	CONST3	WFPREC32	WFSO	Total
CR34558032	TE3-5219MO															20																													20

LEOSE should be assessed $3, NOT LEOA. LTF should be assessed

Receipt #	Docket #	ABC	CCC	CHS	CHSJP	CJP	CMNT	CO	CON3	CONST3	COPY	CRF	CS	CSS	CVCA	DIS3	DPS	OARREST	EFF	FA	GR	IDF	IHD	JCD	JCPT	JCTF	JSF	LEMI	LEOA	LTF	MVF	SCF	SJFC	SJFS	SO	STF	TFC	TP	TPW	TPWF	CONST3	WFPREC32	WFSO	Total
CR34223032	CR-99-0865MO					5		27 3							5					2 5					1				0 5	1															42 25
CR34195032ADI	F95-06-78					5		32							15		5			2 5					1				0 5	1															112
CR34194032ADI	F95-06-79					5		27							15		5			2 5					1				0 5	1									3					50	110

LTF should be assessed.

Receipt #	Docket #	ABC	CCC	CHS	CHSJP	CJP	CMNT	CO	CON3	CONST3	COPY	CRF	CS	CSS	CVCA	DIS3	DPS	OARREST	EFF	FA	GR	IDF	IHD	JCD	JCPT	JCTF	JSF	LEMI	LEOA	LTF	MVF	SCF	SJFC	SJFS	SO	STF	TFC	TP	TPW	TPWF	CONST3	WFPREC32	WFSO	Total
CR34220032ADI	F96-01-407		17	3				30							15		5			5		0 3	1																					50	126 25
CR34219032ADI	F96-01-408		17	3				175							15		5			5		0 3	1																					50	271 25
CR34297032	T98-1491MO		17	3				30							15		5			5		0 3	1																						76 25
CR34415032ADI	T98-1668MO		17	3				30							15		5			5		0 3	1																					50	126 25
CR34414032ADI	T98-1669MO		17	3				175							15		5			5		0 3	1																					50	271 25
CR34533032	CR99-0381MO		17	3											15					5		0 3	1																						41 25

LTF is never assessed for 52.

Receipt #	Docket #	ABC	CCC	CHS	CHSJP	CJP	CMNT	CO	CON3	CONST3	COPY	CRF	CS	CSS	CVCA	DIS3	DPS	OARREST	EFF	FA	GR	IDF	IHD	JCD	JCPT	JCTF	JSF	LEMI	LEOA	LTF	MVF	SCF	SJFC	SJFS	SO	STF	TFC	TP	TPW	TPWF	CONST3	WFPREC32	WFSO	Total
CR34415132	T06-2482MO							50			50																			2								25						127

LEOA, LEOSE, AND LEMI should be assessed. LEOSE should NOT be assessed.

Receipt #	Docket #	ABC	CCC	CHS	CHSJP	CJP	CMNT	CO	CON3	CONST3	COPY	CRF	CS	CSS	CVCA	DIS3	DPS	OARREST	EFF	FA	GR	IDF	IHD	JCD	JCPT	JCTF	JSF	LEMI	LEOA	LTF	MVF	SCF	SJFC	SJFS	SO	STF	TFC	TP	TPW	TPWF	CONST3	WFPREC32	WFSO	Total
CR34771132ADI	F95-12-146							60																						2													50	112

CCC under assessed by $2.

Receipt #	Docket #	ABC	CCC	CHS	CHSJP	CJP	CMNT	CO	CON3	CONST3	COPY	CRF	CS	CSS	CVCA	DIS3	DPS	OARREST	EFF	FA	GR	IDF	IHD	JCD	JCPT	JCTF	JSF	LEMI	LEOA	LTF	MVF	SCF	SJFC	SJFS	SO	STF	TFC	TP	TPW	TPWF	CONST3	WFPREC32	WFSO	Total
CR34187132	CR99-472MO		10	3											15					5		0 3	1								3					5								41 25

FCO over assessed by $1 and LTF over assessed by $2.

Receipt #	Docket #	ABC	CCC	CHS	CHSJP	CJP	CMNT	CO	CON3	CONST3	COPY	CRF	CS	CSS	CVCA	DIS3	DPS	OARREST	EFF	FA	GR	IDF	IHD	JCD	JCPT	JCTF	JSF	LEMI	LEOA	LTF	MVF	SCF	SJFC	SJFS	SO	STF	TFC	TP	TPW	TPWF	CONST3	WFPREC32	WFSO	Total
CR34532137	T99-5436MO			17	3			175							15		5			5			1 3	1						4									25					251 25

CMNT should NOT be assessed and STF should be assessed.

Receipt #	Docket #	ABC	CCC	CHS	CHSJP	CJP	CMNT	CO	CON3	CONST3	COPY	CRF	CS	CSS	CVCA	DIS3	DPS	OARREST	EFF	FA	GR	IDF	IHD	JCD	JCPT	JCTF	JSF	LEMI	LEOA	LTF	MVF	SCF	SJFC	SJFS	SO	STF	TFC	TP	TPW	TPWF	CONST3	WFPREC32	WFSO	Total
CR34482032	I07-5277MO		40	3	1	0 5	67 5										5										4	4					0 6	3 4										129

CRF should be assessed.

Receipt #	Docket #	ABC	CCC	CHS	CHSJP	CJP	CMNT	CO	CON3	CONST3	COPY	CRF	CS	CSS	CVCA	DIS3	DPS	OARREST	EFF	FA	GR	IDF	IHD	JCD	JCPT	JCTF	JSF	LEMI	LEOA	LTF	MVF	SCF	SJFC	SJFS	SO	STF	TFC	TP	TPW	TPWF	CONST3	WFPREC32	WFSO	Total
CR34147132	T01-0941MO		17	3				67 8							15		5			5		0 3	2								2								3					120

CRF should NOT be assessed.

Receipt #	Docket #	ABC	CCC	CHS	CHSJP	CJP	CMNT	CO	CON3	CONST3	COPY	CRF	CS	CSS	CVCA	DIS3	DPS	OARREST	EFF	FA	GR	IDF	IHD	JCD	JCPT	JCTF	JSF	LEMI	LEOA	LTF	MVF	SCF	SJFC	SJFS	SO	STF	TFC	TP	TPW	TPWF	CONST3	WFPREC32	WFSO	Total
CR34149132B	T03-1588MO		17	3		0 5	25				25				15		5			5		0 5	2	4							2								3				50	157

CRF and LTF should be assessed.

Receipt #	Docket #	ABC	CCC	CHS	CHSJP	CJP	CMNT	CO	CON3	CONST3	COPY	CRF	CS	CSS	CVCA	DIS3	DPS	OARREST	EFF	FA	GR	IDF	IHD	JCD	JCPT	JCTF	JSF	LEMI	LEOA	LTF	MVF	SCF	SJFC	SJFS	SO	STF	TFC	TP	TPW	TPWF	CONST3	WFPREC32	WFSO	Total
CR34296132	T98-1497MO		17	3				25							15		5			5		0 3	1								3													74 25

Judgment date needs to be entered.

Receipt #	Docket #	ABC	CCC	CHS	CHSJP	CJP	CMNT	CO	CON3	CONST3	COPY	CRF	CS	CSS	CVCA	DIS3	DPS	OARREST	EFF	FA	GR	IDF	IHD	JCD	JCPT	JCTF	JSF	LEMI	LEOA	LTF	MVF	SCF	SJFC	SJFS	SO	STF	TFC	TP	TPW	TPWF	CONST3	WFPREC32	WFSO	Total
CR34222132	T05-4999MO		9 41	0 7				90									1 17								0 93	1			2 5		0 15	0 8		7 05	0 7	5 89			11 77			132
CR34325132	T13-0536MO							73																						2								25					100
CR34516132	T13-1588MO							45																						2													47
CR34156032ADI	T13-3129MO							65 9																						2	0 1													68
CR34176032	T13-4181MO		26 78	2 01	0 66												3 35					1 33			2 63	2 7			1 3	0 06	0 4	3 62		20 08	2 01							67
CR33919032B	T13-4198MO		10 58	0 79	0 27			50									1 32					0 53			1 06	1 1			1 1		0 16	1 43		7 94	0 8							77
CR33872032B	T13-4236MO		10 58	0 79	0 27			50									1 32					0 53			1 06	1 1			1 1		0 16	1 43		7 94	0 8							77

JUSTICE OF THE PEACE ISMAEL OCHOA
SCHEDULE OF ADJUSTMENTS
FOR THE PERIOD OF SEPTEMBER 1, 2013 THROUGH SEPTEMBER 30, 2013

Judgement date needs to be entered.

Receipt #	Docket #	ABC	CCC	CHS	CHSSP	CIP	CMIT	CO	CON1	CONST3	COPY	CRF	CS	CSS	CVCA	DIS3	DPS	DARREST	EFF	FA	GR	IDF	IMD	JCD	JCPT	JCTF	JSF	LEMI	LECOA	LTF	MVF	SCF	SJFC	SJFS	SO	STF	TFC	TP	TPW	TPWF	CONST3	WFPREC32	WFSO	Total
2334191032	T13-4329MO		39 97		3		0 93										5					1 99				4	4			2	0 09		0 59	5 39		29 98		3						100
2334660032	T13-4727MO							63 1																						2														65 1
2334159032	T13-4571MO		39 97		3		0 93															1 93				4	4			2	0 09		0 59	5 39	5	29 98		3						100
2334923032	CR13-0531MO							65																						2														67
2334571032	T13-4692MO		37 59	2 45			0 81										4 08					1 87				3 28	3 3			16	0 08		0 48	4 39		24 45	2 45							81 55
2334650032	T13-5066MO		29 98	2 25			0 74															1 49				3	3			15	0 07		0 41	4 05	3 8	22 48	2 25							75
2334637032	T13-4993MO		32	2 4			0 8										4 01					1 6				3 2	3 2			16	0 08		0 48	4 32		24 01	2 4							80 1
2334670032	T13-5174MO		25 98	1 95			0 65										3 25					1 29				2 6	2 6			13	0 06		0 38	3 5		19 49	1 95							65
2334724032	T13-5201MO		39 97		3		0 99										5					1 99				4	4			2	0 09		0 59	5 39		29 98		3						100

Judgement date needs to be entered. LTF under assessed by $1.

2334201032	T13-4886MO		39 95		3		0 99										5					1 99				4	4			3	0 09		0 59	5 39										61

Judgement date needs to be entered. LTF is under assessed by $2.

2334440032	T12-5384MO		16 16	1 2			0 41		375								2 01					0 81				1 61	1 6			8 0			0 25	2 16				25						227
2334613032	CR11-0271MO								100																																						100

Judgement date needs to be entered. MVF should NOT be assessed.

2334306032	T13-4696MO		31 7	2 38			0 79										1 97					1 58				3 17	3 2			16	0 07		0 47	4 27		23 77	2 38							79 31

Judgement date needs to be entered. MVF should be assessed.

2334508032	T13-1994MO							43 5																						2								25						70 45

Arrest fee should only be $5.

2334653032	D95-5152MO		40	3		1		50														2				4	4			2			0 8	5 4	5 5	30	3							200

STF and TFC should NOT be assessed.

2334256032	CR07-0791MO	5	40	3		1		100																		4	4			2			0 6	3 4		30	3							196
2334157032ADI	CR07-0777MO		40	3		1										5									4	4			2			0 6	3 4		30	3							96
2334403032	CR13-0368MO		40	3		1		500									5					3				4	4			2			0 6	5 4		30	3					50		650

Court Costs need to be assessed.

2334561032ADI	CR13-0919MO							18																																	100			120

Because of offense date, MVF should NOT be assessed.

2334628032ADI	T99-2894MO		17	3				47 9							15		5		5			0 3	1			3	0 1										3			50			149 25

These offenses are on the list of DPS moving violations; therefore, should have MVF.

Receipt #	Docket #	ABC	CCC	CHS	CHSSP	CIP	CMIT	CO	CON1	CONST3	COPY	CRF	CS	CSS	CVCA	DIS3	DPS	DARREST	EFF	FA	GR	IDF	IMD	JCD	JCPT	JCTF	JSF	LEMI	LECOA	LTF	MVF	SCF	SJFC	SJFS	SO	STF	TFC	TP	TPW	TPWF	CONST3	WFPREC32	WFSO	Total
2334475032	T10-0454MO		40	3		1		132									5					2				4	4			2			0 6	5 4								50			249
2334430032	T10-1854MO		40	3		1		132									5					2				4	4			2			0 6	5 4									50		249
2334417032	T10-5245MO		40	3		1		132														2				4	4			2			0 6	5 4	5										199
2334158032	T10-4750MO		40	3		1		132									5					2				4	4			2			0 6	5 4								50			249
2334572032	T10-4720MO		40	3		1		66														2				4	4			2			0 6	5 4	5							50			283
2334659032	T11-0138MO							132																						2								25			50			209
2334405032	T11-1118MO		40	3		1		132									5					2				4	4			2			0 6	5 4								50			249
2334418032	T11-1890MO		40	3		1		132									5					2				4	4			2			0 6	5 4											199
2334646032	T11-3575MO		40	3		1		132									5					2				4	4			2			0 6	5 4									50		249
2334705032	T12-0393MO							66																						2								25						93
2335121032	T13-6100MO		40	3		1		107									5					2				4	4			2			0 6	5 4					25					50	249
2335122032	CR13-0359MO		40	3		1		200									5					2				4	4			2			0 6	5 4									50		317
2335123032	T12-1485MO		40	3		1		132									5					2				4	4			2			0 6	5 4									50		249
2333712032	T12-4583MO		40	3		1		106									5					2				4	4			2			0 6	5 4		30	3							206 2
2334479032	T12-1450MO		40	3		1		132									5					2				4	4			2			0 6	5 4									50		249
2334669032	T12-1704MO		40	3		1		132									5					2				4	4			2			0 6	5 4									50		249
2334378031	T12-2253MO		40	3		1		132									5					2				4	4			2			0 6	5 3											199

JUSTICE OF THE PEACE ISAIAH OCHOA
SCHEDULE OF ADJUSTMENTS
FOR THE PERIOD OF SEPTEMBER 1, 2013 THROUGH SEPTEMBER 30, 2013

These offenses are on the list of DPS moving violations; therefore, should have MVF.

Receipt #	Docket #	ABC	CCC	CHS	CHSJP	CJP	CSMT	CO	CON3	CONST3	COPY	CRF	CS	CSS	CVCA	DIS3	DPS	GARREST	EFF	FA	GR	IOF	MID	MCD	MCPT	MCTF	JSF	LEMI	LEOA	LTF	MVF	SCF	SIFC	SHS	SO	STF	TFC	TP	TPW	TPWF	CONST3	WFPREC32	WFSO	Total
2013461032	T12-2576MO		40	3	1		132										5					2				4	4				2		06	54								50		249
2013454032	T12-2125MO		40	3	1		132										5					2				4	4				2		06	54								50		249
2013445032	T12-2396MO		40	3	1		172										5					2				4	4				2		06	54								50		289
2013445132	T12-2269MO		40	3	1		132										5					2				4	4				2		06	54								50		249
2013438532	T12-1045MO		40	3	1		132										5					2				4	4				2		06	54								50		249
2013434132	T12-3030MO		40	3	1		132										5					2				4	4				2		06	54								50		249
2013424132	T12-1417MO		40	3	1		172		5													2				4	4				2		06	54								50		289
2013454332	T12-3418MO		40	3	1		132		5													2				4	4				2		06	54								50		249
2013449532	T12-3373MO		40	3	1		132										5					2				4	4				2		06	54								50		249
2013449732	T12-3592MO		40	3	1		132										5					2				4	4				2		06	54								50		249
2013467732	T12-3572MO		40	3	1		132										5					2				4	4				2		06	54								50		249
2013438832	T12-4112MO		40	3	1		132															2				4	4				2		06	54	5							50		249
2013447032	T12-4731MO		40	3	1		66										5					2				4	4				2		06	54										133
2013446132	T12-4772MO		40	3	1		66										5					2				4	4				2		06	54										133
2013436932	T12-5600MO		40	3	1		49										5					2				4	4				2		06	54		30	3						149
2013437132	T12-5601MO		40	3	1		49										5					2				4	4				2		06	54		30	3						149
2013436532	T12-4173MO		40	3	1		66										5					2				4	4				2		06	54										133
2013435232	T12-5650MO		40	3	1		66										5					2				4	4				2		06	54										133
2013462632	T13-0008MO		40	3	1		66										5					2				4	4				2		06	54										133
2013471432	T12-6004MO		40	3	1		66										5					2				4	4				2		06	54										133
2013455332	T12-6096MO		40	3	1		66										5					2				4	4				2		06	54										133
2013465732	T13-0045MO		40	3	1		66										5					2				4	4				2		06	54										133
2013438432	T13-0441MO		40	3	1		66										5					2				4	4				2		06	54										133
2013443032	T13-1611MO		40	3	1		66										5					2				4	4				2		06	54										133
2013435032	T13-1969MO		40	3	1		66										5					2				4	4				2		06	54										133
2013457632	T13-1872MO		40	3	1												5					2				4	4				2		06	54		30	3						100
2013459932	T13-2324MO		40	3	1												5					2				4	4				2		06	54		30	3						100
2013444732	T13-2377MO		40	3	1		66										5					2				4	4				2		06	54										139
2013449032	T13-2648MO		40	3	1		3										5					2				4	4				2		06	54										70
2013450432	T13-2481MO		40	3	1		66										5					2				4	4				2		06	54										133
2013476532	T13-2533MO		40	3	1		66										5					2				4	4				2		06	54										133
2013469332	T13-2673MO		40	3	1												5					2				4	4				2		06	54										67
2013461732	T13-2716MO		40	3	1		66										5					2				4	4				2		06	54										133
2013451832	T13-2926MO						66															2									2								25				91
2013456332	T13-3237MO		40	3	1		66										5					2				4	4				2		06	54										133
2013469132	T13-2957MO		40	3	1		66															2				4	4				2		06	54	5									133
2013453132	T13-3932MO		40	3	1		66										5					2				4	4				2		06	54										133
2013413632	T13-3247MO		40	3	1		66										5					2				4	4				2		06	54										133
2013462732	T13-3408MO		29 86	2 24	0 74												3 74					1 49				2 99	3				1 5		0 44	4 02										50
2013431332	T13-3494MO		40	3	1		66										5					2				4	4				2		06	54										133
2013452532	T13-3807MO		40	3	1		66										5					2				4	4				2		06	54										133
2013444532	T13-3975MO		40	3	1		41 1										5					2				4	4				2		06	54										110.1
2013420032	T13-3907MO		40	3	1		66										5					2				4	4				2		08	54										139
2013415232	T13-4088MO		40	3	1		55										5					2				4	4				2		06	54		30	3						155
2013457932	T13-4514MO		40	3	1		68										5					2				4	4				2		06	54										135
2013448232	T13-4892MO		40	3	1		12.5					12.5					5					2				4	4				2		06	54		30	3						135
2013441232	CR13 0903MO		40	3	1		500										5					2				4	4				2		06	54										567
2013461032	T13-4859MO		40	3	1		68										5					2				4	4				2		06	54										135

These offenses are NOT on the list of DPS moving violations; therefore, should NOT have MVF.

Receipt #	Docket #	ABC	CCC	CHS	CHSJP	CJP	CSMT	CO	CON3	CONST3	COPY	CRF	CS	CSS	CVCA	DIS3	DPS	GARREST	EFF	FA	GR	IOF	MID	MCD	MCPT	MCTF	JSF	LEMI	LEOA	LTF	MVF	SCF	SIFC	SHS	SO	STF	TFC	TP	TPW	TPWF	CONST3	WFPREC32	WFSO	Total
2013437232	T10-3071MO		40	3	1		106										5					2				4	4				2	01	06	54		30	3				50			256.1
2013469932	T10-4536MO		40	3	1		50										5					2				4	4				2	01	06	54		30	3					50		200.1
2013468232	T11-1270MO		40	3	1		75										5					2				4	4				2	01	06	54		30	3	25			50			200.1
2013466732	T11-3328MO		40	3	1		50															2				4	4				2	01	06	54	5	30	3							150.1

JUSTICE OF THE PEACE ISMAEL OCHOA
SCHEDULE OF ADJUSTMENTS
FOR THE PERIOD OF SEPTEMBER 1, 2013 THROUGH SEPTEMBER 30, 2013

These offenses are NOT on the list of DPS moving violations; therefore, should NOT have MVF.

Receipt #	Docket #	ABC	CCC	CHS	CHSJP	CJP	CMAT	CO	CON3	CONST3	COPY	CRF	CS	CSS	CVCA	DSJ3	DPS	GARREST	EFF	FA	GR	IOF	IMD	JCD	JCPT	JCTF	JSF	LEAU	LEOA	LTF	MVF	SCF	SJFC	SJFS	SO	STF	TFC	TP	TPW	TPWF	CONST3	WFPREC32	WFSO	Total
[illegible]3468MO	T11-3385MO			40	3	1		50									5					2				4	4			2	0.1		0.6	5.4		30	3							150.1
[illegible]4194	T12-0244MO			40	3	1		106									5					2				4	4			2	0.1		0.6	5.4		30	3						50		256.1
[illegible]7332	T12-1194MO			40	3	1		50									5					2				4	4			2	0.1		0.6	5.4		30	3						50		200.1
[illegible]4227	T12-1213MO			40	3	1		50									5					2				4	4			2	0.1		0.6	5.4		30	3								150.1
[illegible]4134	T12-1650MO			40	3	1		50									5					2				4	4			2	0.1		0.6	5.4		30	3						50		200.1
[illegible]4156	T12-1890MO			40	3	1		50									5					2				4	4			2	0.1		0.6	5.4		30	3						50		200.1
[illegible]4597	T12-1880MO			100	0.75	0.25		50									1.25					0.5				1	1			2.5	0.03		0.15	1.35		7.5	0.75	.25					50		152.1
[illegible]4226	T12-4278MO			40	3	1		50									5					2				4	4			2	0.1		0.6	5.4		30	3								150.1
[illegible]4565	T12-5355MO			40	3	1		51									5					2				4	4			2	0.1		0.6	5.4		30	3								151.1
[illegible]4184	T12-6174MO			40	3	1		51.9									5									4	4			2	0.1		0.6	5.4		30	3								150
[illegible]4697	T12-5097MO			40	3	1		50									5					2				4	4			2	0.1		0.6	5.4		30	3						50		200.1
[illegible]4602	T13-1457MO			9.99	0.74	0.25		50									1.24					0.5				1	1			2.5	0.03		0.15	1.35		7.5	0.75	.25							102
[illegible]4259	T13-1860MO			0.8	0.06	0.02		49.9									0.1					0.05				0.03	0.1			2.1	0.01		0.01	0.11		0.6	0.06	.25							79
[illegible]4718	T13-2326MO			40	3	1		50									5					2				4	4			2	0.1		0.6	5.4		30	3								150.1
[illegible]4572	T13-3456MO			40	3	1		50									5					2				4	4			2	0.1		0.6	5.4		30	3								150.1
[illegible]4121	T13-4040MO			40	3	1		50			0.3						5					2				4	4			2	0.1		0.6	5.4		30	3								150.2
[illegible]4136	T13-4055MO			20	1.5	0.5		50									2.5					1				2	2			3			0.3	2.7		15	1.5								102
[illegible]4195	T13-4144MO			40	3	1		51.9									5									4	4			2	0.1		0.6	5.4		30	3								150
[illegible]4101	T13-4320MO			40	3	1		50									5					2				4	4			2	0.1		0.6	5.4		30	3								150.1
[illegible]4210	T13-4448MO			40	3	1		50									5					2				4	4			2	0.1		0.6	5.4		30	3								150.1
[illegible]4127	T13-4484MO			40	3	1		50									5					2				4	4			2	0.1		0.6	5.4		30	3								150.1
[illegible]4352	T13-4547MO			40	3	1		50									5					2				4	4			2	0.1		0.6	5.4		30	3								150.1
[illegible]4427	T13-4546MO			40	3	1		50									5					2				4	4			2	0.1		0.6	5.4		30	3								150.1
[illegible]4287	CR13-0912MO			40	3	1		32.9									5					2				4	4			2	0.1		0.6	5.4		30	3								133

Based on judgment date, TP should be assessed.

Receipt #	Docket #	ABC	CCC	CHS	CHSJP	CJP	CMAT	CO	CON3	CONST3	COPY	CRF	CS	CSS	CVCA	DSJ3	DPS	GARREST	EFF	FA	GR	IOF	IMD	JCD	JCPT	JCTF	JSF	LEAU	LEOA	LTF	MVF	SCF	SJFC	SJFS	SO	STF	TFC	TP	TPW	TPWF	CONST3	WFPREC32	WFSO	Total
[illegible]4383	T12-4615MO							98																																				50		148
[illegible]4696	T13-0860MO			0.03			0.01	51.9														0.01								2	0.01		0.01	0.01		0.02									56
[illegible]4170	CR13-0368MO							69																						2															71
[illegible]4167	T13-3014MO							60																						2															62
[illegible]4312	T13-3493MO			6.8	0.51	0.17											0.85					0.33				0.68	0.7			0.3	0.01		0.11	0.92		5.1	0.51								17
[illegible]4309[illegible]ADJ	T13-3935MO			13.98	1.04	0.34		12.5				12.5					1.74					0.7				1.4	1.4			2.7	0.1		0.21	1.89		18.45	1.04								67
[illegible]4336	T13-4155MO			20	1.5	0.5		50									2.5					1				2	2			3			0.3	2.7		15	1.5								102
[illegible]4723	T13-4254MO							127																						2															129
[illegible]4183	T13-4136MO			39.97	3	0.99											5					1.99				4	4			2	0.09		0.59	5.39		29.98	3								100
[illegible]4337	T13-4528MO			3.04	0.22	0.08		66									0.38					0.16				0.3	0.3			2.2	0.01		0.05	0.41											73.1
[illegible]4361	T13-4586MO			39.95	3	0.99											5					1.99				4	4			2	0.09		0.59	5.39											67
[illegible]4400	CR13-0893MO			35.81	2.69	0.89																1.79				3.58	3.6			1.8			0.53	4.83					4.48						60
[illegible]4335	J13-006MO			24.4	1.83	0.6								12								1.21				2.44	2.4			1.2			0.36	3.3											50

Based on judgment date, TP should NOT be assessed.

Receipt #	Docket #	ABC	CCC	CHS	CHSJP	CJP	CMAT	CO	CON3	CONST3	COPY	CRF	CS	CSS	CVCA	DSJ3	DPS	GARREST	EFF	FA	GR	IOF	IMD	JCD	JCPT	JCTF	JSF	LEAU	LEOA	LTF	MVF	SCF	SJFC	SJFS	SO	STF	TFC	TP	TPW	TPWF	CONST3	WFPREC32	WFSO	Total
[illegible]4494[illegible]ADJ	T13-4128MO			0.03		0.01		50														0.01								2	0.01		0.01	0.01		0.02		.25							77.1
[illegible]4496[illegible]ADJ	T13-4435MO			24.25	1.81	0.61		25.1									3.01					1.22				2.42	2.4			2.4			0.37	3.28		18.18	1.81	15.2							102.1

Based on judgment date TP should be assessed. MVF should NOT be assessed.

Receipt #	Docket #	ABC	CCC	CHS	CHSJP	CJP	CMAT	CO	CON3	CONST3	COPY	CRF	CS	CSS	CVCA	DSJ3	DPS	GARREST	EFF	FA	GR	IOF	IMD	JCD	JCPT	JCTF	JSF	LEAU	LEOA	LTF	MVF	SCF	SJFC	SJFS	SO	STF	TFC	TP	TPW	TPWF	CONST3	WFPREC32	WFSO	Total
[illegible]4178	T13-4538MO			39.97	3	0.99											5					1.99				4	4			2	0.09		0.59	5.39		29.98	3								100

MVF should be assessed and IOF should be assessed.

Receipt #	Docket #	ABC	CCC	CHS	CHSJP	CJP	CMAT	CO	CON3	CONST3	COPY	CRF	CS	CSS	CVCA	DSJ3	DPS	GARREST	EFF	FA	GR	IOF	IMD	JCD	JCPT	JCTF	JSF	LEAU	LEOA	LTF	MVF	SCF	SJFC	SJFS	SO	STF	TFC	TP	TPW	TPWF	CONST3	WFPREC32	WFSO	Total
[illegible]4314	T12-5369MO							129																															25				50		204

MVF should be assessed and LTF is under assessed by $2.

Receipt #	Docket #	ABC	CCC	CHS	CHSJP	CJP	CMAT	CO	CON3	CONST3	COPY	CRF	CS	CSS	CVCA	DSJ3	DPS	GARREST	EFF	FA	GR	IOF	IMD	JCD	JCPT	JCTF	JSF	LEAU	LEOA	LTF	MVF	SCF	SJFC	SJFS	SO	STF	TFC	TP	TPW	TPWF	CONST3	WFPREC32	WFSO	Total
[illegible]4314	T12-5369MO							129																															25				50		204

Fine is split 85% to TPWF and 15% to CD. The correct amounts are $128.10 to TPWF and $22.25 to CD.

Receipt #	Docket #	ABC	CCC	CHS	CHSJP	CJP	CMAT	CO	CON3	CONST3	COPY	CRF	CS	CSS	CVCA	DSJ3	DPS	GARREST	EFF	FA	GR	IOF	IMD	JCD	JCPT	JCTF	JSF	LEAU	LEOA	LTF	MVF	SCF	SJFC	SJFS	SO	STF	TFC	TP	TPW	TPWF	CONST3	WFPREC32	WFSO	Total
[illegible]4555	CR12-0805MO			40	3	1		38.7														2				4	4			2			0.6	5.4					5	109.65		50		265.35

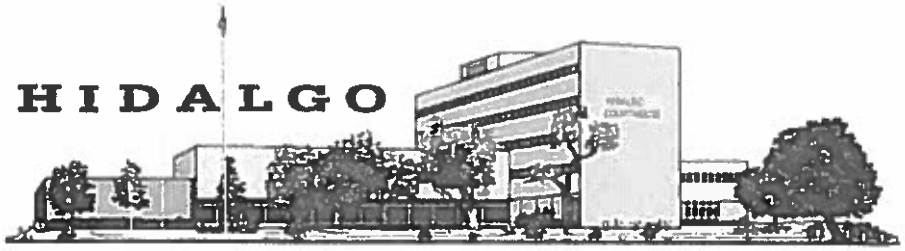
For this type of offense, the maximum fine is $50.

Receipt #	Docket #	ABC	CCC	CHS	CHSJP	CJP	CMAT	CO	CON3	CONST3	COPY	CRF	CS	CSS	CVCA	DSJ3	DPS	GARREST	EFF	FA	GR	IOF	IMD	JCD	JCPT	JCTF	JSF	LEAU	LEOA	LTF	MVF	SCF	SJFC	SJFS	SO	STF	TFC	TP	TPW	TPWF	CONST3	WFPREC32	WFSO	Total
[illegible]4146	T13-4890MO			40	3	1		50.1									5					2				4	4			2			0.6	5.4		30	3								150.1

Exhibit A

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

January 15, 2014

The Honorable Ismael Ochoa
Hidalgo County Justice of the Peace Pct. 3, Pl. 2
730 Breyfogle, Suite A
Mission, Texas 78572

Re: Review of *Monthly Fines and Fees Report* and Supporting Documentation
For the month of October 2013

Dear Judge Ochoa:

We have conducted a limited scope review of the *Monthly Fines and Fees Reports* and supporting documentation for the month of October 2013 pursuant to Local Government Code §115.002 (a), §115.002 (b), and Code of Criminal Procedures Article 103.011. The objective of the review was to determine whether fines, fees, and court costs collected were properly accounted and reported.

Scope:
The scope of our review was limited to collections reported by your office on the *Monthly Fines and Fees Report* for the month of October 2013. 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 fines, fees, and court cost statutes and schedules. The following procedures were also performed:

- Reviewed the submittal dates of the *Monthly Fines and Fees Report* and applicable supporting documentation to the County Auditor's Office to determine if the report and applicable supporting documentation were received within five days after the last day of the month pursuant to Local Government Code § 114.001 (b).
- Verified the signature on the *Monthly Fines and 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 Fines and Fees Report* by footing and cross-footing the report.
- Reviewed receipts issued to determine if fines, fees, and court costs were allocated and reported in the proper amounts and verified whether any adjustments were made.
- Verified that procedures for voided receipts were properly followed.
- Verified that collections per the *Monthly Fines and Fees Report* agreed to: 1.) total receipts issued per *Ableterm's* Receipt Journal Report, 2.) total collections per *Ableterm's* Fee Distribution Reports, 3.)

total deposits made with the County Treasurer, and 4.) total deposits posted to *alio's* Undistributed Receipts general ledger account.

- Verified that "Discharge" collections received by the Sheriff's Office were receipted by the Justice of the Peace Office and included on the *Monthly Fines and Fees Report.*
- Verified the sequence of receipts per the *Monthly Fines and Fees Report* agreed to *Ableterm's* Receipt Journal Report, and the Sheriff's "D" Report. In addition, verified that receipts followed sequential order.
- Compared the Online Credit Card Report to *Ableterm's* Daily Balance Report to ensure all online credit card transactions were timely receipted by the Justice of the Peace and County Treasurer's Office.
- Reviewed *Cashier's Daily Close-Out Reports* (Close-Out Reports) and County Treasurer receipts to determine whether fees collected were properly accounted & deposited with the County Treasurer on a daily basis.
- Reviewed receipts, Close-Out Reports, *Schedule of Receipts and Deposit* form, mail logs, and the *Monthly Fines and Fees Report*, among other reports, to verify proper completion.
- Verified if cash bonds posted by the defendants who failed to appear before the Justice of the Peace were forfeited (liquidated) by the 10th workday following the date of release from jail.

Conclusion:
Total collections for the month of October 2013 were $123,244.09. Based on the results of our review, we have concluded that fines, fees, and court costs were generally properly accounted and reported; however, the system of internal controls for the accounting and reporting of fines, fees, and court costs require improvement as noted in the following observations.

Observation No. 1:
We reviewed all receipts for the period in review to determine whether fines, fees, and court costs collected were properly allocated and reported.

The results of our review revealed that 124 receipts contained errors in the allocation of fees, fines, and court costs. The Justice of the Peace staff was made aware of the necessary revisions and corrections were made prior to submitting the final *Monthly Fines and Fees Report* to Commissioners Court for approval (see Exhibit A). According to the Court Coordinator, staff was confused with new civil fee codes. In addition, the receipting system was not properly receipting collections for moving violation cases. Staff has contact the Information Technology Department to correct this error.

There are numerous statutes that require Justices of the Peace to charge various fines, fees, and court costs for certain services and offenses. Fines, fees, and court costs must be allocated pursuant to State statutes and/or Commissioners Court approval.

The County may be held liable to the State for failure to properly allocate and report fines, fees, and court costs.

Recommendation:
Management should develop and implement formal procedures to ensure that fines, fees, and court costs are properly allocated and reported. At a minimum, the following procedures should be implemented:

- Staff should be provided with training regarding the proper allocation of fines, fees, and court costs.
- Staff should review the allocation of fines, fees, and court costs before the official County receipt is issued.
- Access for setting up offense codes with the proper fines, fees, and court costs in *AbleTerm* should be limited to staff with adequate knowledge of the applicable allocation.
- Staff should ensure that the proper fines, fees, and court costs allocation, offense date, and judgment date are entered when a case is setup in *AbleTerm.*

Observation No. 2:
A copy of the Office of Court Administration's (OCA) "Official JP Monthly Report" for the months of August 2013 and September 2013 have not been filed with the County Auditor's Office, as of today. In addition, a corrected copy of the July 2013 and October 2013 OCA's "Official JP Monthly Report" has not been filed with the County Auditor's Office, as of today. According to the Court Coordinator, pending reports will be submitted to the County Auditor's Office. In addition, the OCA reports were incorrect due the submission of the OCA report prior to making required adjustments.

Pursuant to Local Government Code § 114.001 (b), a monthly report must be filed within five days after the last day of each month. In addition, Local Government Code §112.002 (a) authorizes the county auditor to prescribe the system of accounting for the county. Local Government Code Section 112.002 (b) further states that "the county auditor may adopt and enforce regulations, not inconsistent with law or with a rule adopted under Section 112.003, that the auditor considers necessary for the speedy and proper collecting, checking, and accounting of the revenues and other funds and fees that belong to the county or to a person for whom a district clerk, district attorney, county officer, or precinct officer has made a collection or for whose use or benefit the officer holds or has received funds. Pursuant to Local Government Code Section 112.002 (a) and (b), the County Auditor requires the submittal of properly completed reports (i.e., *Monthly Fines and Fees Report*, *Schedule of Receipts and Deposits*, a copy of the Office of Court Administration's "Official JP Monthly Report", etc.) for checking and properly accounting for funds collected by the Justice of the Peace Offices.

Timely submittal of the OCA Report helps ensure that revenues are recognized in a timely manner.

Recommendation:
Copies of the properly completed OCA's "Official JP Monthly Report" for the months of July 2013, August 2013, September 2013, and October 2013 should be filed with the County Auditor's Office no later than January 17, 2014.

Recommendation:
Management should develop and implement formal procedures to ensure that properly completed reports are filed with the County Auditor's Office within five days after the last day of each month.

Observation No. 3:
A mail log was not utilized to record payments received through the mail. According to the Court Coordinator, preparation of the mail log was assigned to another staff member and there is a possibility that training regarding preparation of the mail log was not provided.

The County Auditor's Office requires that mail-in payments be listed on a daily mail log. The mail log should include the following information for each mail-in payment received: date received, the name of the payer, the amount of the remittance, the form of the remittance (e.g., cash or check), and, if applicable, the check number.

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

Recommendation:
Management should ensure that a daily mail log is maintained and provide training to the employee assigned responsibility for preparation of the mail log. Please refer to the mail log section of the "Cash Handling Guidelines and Procedures" prescribed by the County Auditor's Office for the minimum procedures to be implemented for processing mail-in payments.

Observation No. 4:
We noted during our review that, at times, collections were not deposited at the bank on a daily basis. For example, the collections for October 3, 2013 ($5,091.55), and October 4, 2013 ($7,743.80) were not deposited until October 8, 2013; collections for October 8, 2013 ($4,858.55) and October 9, 2013 ($3,925.41) were not deposited until October 11, 2013; collections for October 11 ($4,508.15) were not deposited until October 15, 2013, and collections for October 18, 2013 ($7,628.80) were not deposited until October 23, 2013. According to the Court Coordinator, attempts to make daily deposits are always made; however, if the Court Coordinator is out for the day, staff members will not deposit the collections until the Court Coordinator returns to the office.

Pursuant to the "Cash Handling Guidelines and Procedures" prescribed by the County Auditor's Office, cash receipts must be deposited intact on a daily basis, unless the amount collected is less than $100.00.

Failure to ensure that collections are deposited at the bank on a daily basis may result in the loss or misuse of County funds.

Recommendation:
Management should ensure that collections are deposited at the bank on a daily basis.

Observation No. 5:
We noted during our review that 2 of 7 online credit card transactions received during the month of October 2013 were not promptly receipted. The online credit card transaction received on October 9, 2013 was receipted

on October 14, 2013 and the online credit card transaction received on October 16, 2013, was receipted on October 18, 2013. Consequently, the applicable case dispositions were not recorded in *AbleTerm* in a timely manner. According to the Court Coordinator, staff attempts to receipt online credit card transactions daily; however, online payments continue to be made after work hours. Although credit card reports are generated on a daily basis, occasionally, online credit card transactions are accidently not receipted in a timely manner.

The County Auditor's Office requires that all cash (i.e., cash, checks, credit card payments, etc.) received be promptly recorded and controlled using pre-numbered official County receipts. In addition, the case dispositions should be recorded in *AbleTerm* upon receipt of payment.

Failure to ensure that credit card transactions are promptly receipted and case dispositions entered into *AbleTerm* in a timely manner may result in the loss or misuse of County funds and the arrest of the defendant, in error, respectively.

Recommendation:
Management should ensure that credit card transactions are promptly receipted and cases dispositions are entered into *AbleTerm* in a timely manner.

Observation No. 6:
We noted during our review that 8 of 23 *Cashier's Daily Close-Out Reports* (Close-Out Reports) prepared during the month of October 2013 were not submitted to the County Treasurer's Office on a daily basis after the bank deposit was made. The Close-Out Reports were submitted from 2 to 10 days after the bank deposit was made. According to the Court Coordinator, submission of the Close-Out Reports is delayed due to time delays in gathering the Close-Out Reports and supporting documentation from staff members. According to the Court Coordinator, employees will be monitored to ensure that all required documents are gathered and submitted to the County Treasurer's Office on a timely manner.

The County Auditor's Office requires that cashiers reconcile cash on hand to receipts issued and the approved change fund, if any, on a daily basis by utilizing the *Cashier's Daily Close-Out Report*. Once the reconciliation is completed and the collections are deposited to the County's General Fund bank account, the Close-Out Report along with the bank validated deposit slip must be submitted to the County Treasurer's Office on a daily basis. The County Treasurer's Office utilizes the Close-Out Report, along with the bank validated deposit slip to timely receipt and account for the collections deposited to the County's General Fund bank account.

Failure to submit the Close-Out Report to the County Treasurer's Office on a daily basis results in the improper accounting of County funds.

Recommendation:
Management should ensure that the Close-Out Report is submitted to the County Treasurer's Office on a daily basis after the daily deposit has been made. The Close-Out Report and applicable supporting documentation should be made readily available to the individual responsible for submitting the documentation to the County Treasurer's Office.

Please provide a written management response to the observations noted above by January 31, 2014. If you should have any questions or would like to schedule a meeting to discuss the above noted observations, please do not hesitate to contact Gricelda Quintero, Internal Auditor I, at 318-2511 ext. 4643, Yvonne Torres, Revenue Audit Supervisor, at ext. 4642, Arcy B. Duran, CPA, Director of Audit, at ext. 4645, or me at ext. 4604.

Respectfully,

Ray Bufkacio, CPA
County Auditor
Enclosures

cc: Valde Guerra, Commissioners Court Executive Officer

RECEIVED
NOV. 1, 2013

JUSTICE OF THE PEACE
MONTHLY FINES AND FEES COLLECTED
FOR THE MONTH OF: October-13
PBC

Judge: DAISY ZARATE
Precinct No. 3 **Place No.** 2
City: MISSION, TX
Hidalgo County, Texas

Part I: RECAP OF AMOUNT PAYABLE TO THE COUNTY TREASURER

123,241.09 ✓

TOTAL CASH COLLECTED	(Receipts #s)	34725J32	THRU	35532J32	$ ~~122,235.09~~ x10
	(Control #s)	2600196	THRU	2601112	
Sheriff's "D" Report	(Receipt #s)	35953J32	THRU	35957J32	
	(Control #s)		THRU		

LESS:	DUE AS REFUNDS		$ -
	Overpayment		
	COST ON DEPOSIT		894.10 x7 ✓
ADD:	COST ON DEPOSIT LIQUIDATED		1337.10 ~~113.00~~ x7 ✓
			123,687.09 x3 ✓
	AMOUNT OWED TO COUNTY (Should Match Amt in Part III)		$ ~~122,678.09~~
	Less: Total amount of remittances to County Treasurer (From Part II)		$ 123,814.09 ✓
	Total funds due to County Treasurer (Overtransfer Made to Co Treas.)		$127.00 ~~122,678.09~~ x4 ✓

Part II: REMITTANCES MADE TO THE COUNTY TREASURER

DESCRIPTION	AMOUNT	RECEIPT NO.
Total Collections for the Month (See Schedule of Receipts & Deposits)	$ 122,235.09 B1 ✓	
Add: Previous Month's Bond Overtransfer September 2013	370.00	
Add: HCSO Monthly "D" Collections Report	1,009.00 ~~50.00~~ x9 ✓	
	$ 123,814.09	

PREPARED BY: Daisy Zarate DATE PREPARED: 11-5-13 ✓

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

JUSTICE OF THE PEACE — DATE: 11-5-13

THIS REPORT IS DUE IN THE OFFICE OF THE COUNTY AUDITOR BEFORE THE FIFTH (5TH) WORKING DAY OF THE FOLLOWING MONTH (LGC § 114.001).
COUNTY AUDITOR'S FORM RE-JP-004 REVISED 2/10

AUDITED BY: THE HIDALGO COUNTY AUDITOR'S OFFICE
DATE: 12/20/13 12/27/13

X2

JUSTICE OF THE PEACE
MONTHLY FINES AND FEES COLLECTED
FOR THE MONTH OF: October-13

Judge: DAISY ZARATE
Precinct No. 3 Place No. 2

PBC

City: MISSION, TX
Hidalgo County, Texas

Part III: SUMMARY OF COLLECTIONS PAYABLE TO THE COUNTY TREASURER PAGE 2 OF 2

Name of Fine, Fee, Court Cost	# Issued/ Filed	Statute Reference	Detail of Amt Collected	GL Acct No.	Amt Collected
FINES:					
County Fines (Local Fine)		LGC 113.104, PC 12.23		1200-351-10-866-000-0-000	$52,188 ~~74,777.88~~
Texas Parks & Wildlife 85% Fine (State Fine)		TPWC 12.107		1100-207-20-000-012-0-000	417.81
No Safety Belt 50% Fine (State Fine)		TRC 545.412, 545.413		1100-207-20-000-028-0-000	625.26 ~~625.00~~
Gross Weight 50% Fine (State Fine)		TRC Sec 621.506(g)		1100-207-20-000-013-0-000	00 ~~210.00~~
School District 50% Fines		Educ Code § 25.093 (d) (1) (A)		1100-207-30-000-809-0-000	0.00 ~~10.00~~
LOCAL COURT COSTS AND FEES:					
Courthouse Security Adm Fee($3)		CCP Art 102.017 (b)		1241-341-10-060-001-0-000	1847.62 ~~1,833.22~~
Courthouse Security Fund JP ($1)		CCP Art 102.017		1245-341-10-866-000-0-000	554.46 ~~551.36~~
Justice Court Technology Fund ($4)		CCP Art 102.0173		1242-341-10-060-000-0-000	2345.09 ~~2,325.80~~
Time Payment - @ 40% OF $25.00 ($10.00)		LGC 133.103 (d)		1100-341-10-060-001-0-000	263.19
Time Payment - @ 10% of $25.00 ($2.50)		LGC 133.103 (e)		1100-341-10-060-002-0-000	65.80
Administrative Local Transaction Fee ($2)		CCP Art 102.072		1100-341-10-060-003-0-000	1383.84 ~~1,373.22~~
Motor Vehicle Adm. Fee ($10-$20)		TRC Sec 548.605, 502.0[illegible]		1100-341-10-060-004-0-000	100.00
Special Fees				1100-341-10-866-000-0-000	455.80
Deferred Disposition		CCP Art 45.051	415.80		
Administrative Fee - "Drivers Safety Course" ($10)		CCP Art 45.0511(f)	10.00		
Support of Judiciary Fund ($ 60)		LGC 133.105		1100-341-10-060-004-0-000	332.46 ~~330.28~~
Traffic Fee ($3)		TRC 542.403		1100-341-10-866-000-0-000	934.76 ~~929.36~~
Child Safety ($20-$25)		CCP Art 102.014		1100-341-10-060-011-0-000	735.00 ~~765.00~~
Failure to Appear ($4)		TC Sec 706.006(c), TC Sec 706.003(d)(2)		1100-341-10-060-012-0-000	-
STATE COURT COSTS AND FEES:					
Criminal Justice Planning Fund C.C.P. ($5)		CCP Art 102.081		1100-207-20-000-003-0-000	25.00 ~~20.00~~
State General Revenue Fund ($2.50)		CCP Art 102.035		1100-207-20-000-010-0-000	12.50
Law Enforcement Education Fund (____$1, ____$1.50 ____$3.50)		Govt Code Sec 415.002		1100-207-20-000-011-0-000	17.50 ~~18.50~~
Operators and Chauffeurs License Fund ($75)		TRC 521.192		1100-207-20-000-031-0-000	-
Time Payment - @ 50% OF $25.00 ($12.50)		LGC 133.103 (h)		1100-207-20-000-005-0-000	328.99
Juvenile Crime and Delinquency Fund (____$ 25, ____$ 50)		CCP Art 102.0151(m)		1100-207-20-000-007-0-000	16.91 ~~13.91~~
Comprehensive Rehabilitation Fund ($5)		CCP Art 102.082		1100-207-20-000-008-0-000	-
Fugitive Apprehension Fund ($5)		CCP Art 102.0179 (a) (2)		1100-207-20-000-009-0-000	243.04 ~~233.04~~
Consolidated Court Costs Fund ($17)		CCP 102.081(a) VTCA 133.102		1100-207-20-000-015-0-000	23526.50 ~~23,480.49~~
Compensation Victims Of Crime Fund (____$3, ____$5, ____$15, ____$35)		CCP Art 56.53 (f) & (j)		1100-207-20-000-017-0-000	904.14 ~~770.14~~
Judicial & Court Personnel Training Fund (____$1, ____$2)		Govt Code Sec 56.003 (b)		1100-207-20-000-027-0-000	90.22 ~~87.22~~
Correctional Management Institute of Texas Fund ($ 50)		CCP Art 102.0178		1100-207-20-000-029-0-000	9.50 ~~8.50~~
Indigent legal Services Fee-JP ($6)	(4)	Govt Code Sec 101.021 (2)(B)		1100-207-20-000-004-0-000	384.00
State Traffic Fee- Subtitle C ($30)		TRC Sec 542.4031		1100-207-20-000-035-0-000	9097.46 ~~9,033.46~~
Jury Service Fee ($4)		CCP Art. 102.0045		1100-207-20-000-053-0-000	2221.04 ~~2,209.04~~
Support of Judiciary Fund ($5.40)		LGC 133.105		1100-207-20-000-054-0-000	2952.38 ~~2,933.16~~
Birth Certificate Fee ($1.80)	0	HSC 191.0225(f)		1100-207-20-000-039-0-000	-
Defensive Driving Record Fee ($12)		CCP Art 45.051(b-1)(1)		1100-207-20-000-057-0-000	10.00
Indigent Defense Representation Fund ($2)		LGC 133.107/ GC 102.023		1100-207-20-000-059-0-000	1067.41 ~~1,063.31~~
Moving Violation Fee ($0.10)		CCP Art 102.022 GC		1100-207-20-000-061-0-000	26.68 ~~26.58~~
Safety Seat Violation Fee ($0.15)		TC 545.412 (b-1)		1100-207-20-000-062-0-000	.15 ~~0.45~~
~~Failure to Appear ($20)~~ Electronic Filing Fee		TC Sec 706.006/TC Sec 706.003(d)(2) CCP Art 102.011		1100-207-20-000-066-0-000	1.40 -
ARREST/WARRANT FEES: STATE					
DPS ($3, $5, $35, $50)				1100-207-20-000-019-0-000	2751.08 ~~2,686.08~~
TABC ($3, $5, $35, $50)				1100-207-20-000-020-0-000	-
PKWL ($3, $5, $35, $50)				1100-207-20-000-021-0-000	20.00
ARREST/WARRANT/SERVICE FEES: COUNTY		LGC 118.131			
Sheriff Fees:				1100-342-10-060-001-0-000	796.25 ~~881.25~~
Constable Fees:					
Precinct #1				1100-342-10-291-000-0-000	-
Precinct #2				1100-342-10-292-000-0-000	70.00
Precinct #3				1100-342-10-293-000-0-000	14,415.53 ~~14,353.53~~
Precinct #4				1100-342-10-294-000-0-000	-
Precinct #5				1100-342-10-295-000-0-000	-
District Attorney Fees				1100-341-10-060-007-0-000	-
Tax Assessor Fraud Investigators				1100-342-10-060-002-0-000	55.00
School District Arrest Fee				1100-342-10-060-003-0-000	15.00
Fire Marshal Fee				1100-342-20-060-0014-000	-
Due to Others					
Warrant Fees Due to County Service Fees DTO Law Enforcement Agencies		CCP Art 102.011 (a) 2 (A)		1100-207-30-000-001-0-000	-
Due to Others- Refund-Overpayments				1100-202-00-000-013-0-000	.70 -
Due to Others				1100-202-00-000-013-0-000	0 ~~-15.00~~
Restitution				1100-202-00-000-013-0-000	-
Failure to Appear- Omni Base ($6)		TC Sec 706.006/TC Sec 706.003(d)(2)		1100-202-00-000-019-0-000	-
Justice Fees (Local Fees)				1100-341-10-060-001-0-000	1779.80 ~~1,561.00~~
Small Claims Court Filing Fee ($25)		LGC 118.121 118.122	100.00		
Justice Court Filing Fee ($22) Debt Claim Fee		LGC 118.121 118.122	~~1,275.00~~ 825.00		
~~Forcible Entry and Detainer Court Filing Fee ($27)~~ Landlord/Tenant		LGC 118.121 118.122	10.00 325.00		
~~Transcript Fees ($10)~~ Justice Court Filing Fee		LGC 118.121 118.123 (b)	350.00		
Abstract Fees ($5)		LGC 118.121 118.123 (c)	95.00		
Writ Filing Fee ($5)		LGC 118.121 118.123 (d)	70.00		
Issuing other Document ($1 1st pg, .25 for each addl'l pg)		LGC 118.121 118.123 (e)	~~14.00~~ 14.80		
Certified Copies of Court Papers ($2 1st pg, .25 for each addl'l pg)		LGC 118.121	-		
Probable Cause Inv. Hearing Fee ($20)		LGC 101.141(a)(3)	-		
Birth Certificates ($22 each $9.20 local)		HSC 191.0045 (3)(d)		1100-341-10-060-001-0-000	-
Death Certificates ($20 each, each addl'l $3)		HSC 191.0045 (3)(d)		1100-341-10-060-001-0-000	0.00 ~~326.00~~
Preservation of Vital Statistics Fee ($1 each)		HSC Sec 191.0045 (h) Rules of Civil Proc. Rule 344		1100-341-10-060-005-0-000	-
Jury Fees (Civil $5, Criminal $3)		CCP 102.004		1100-341-10-060-006-0-000	0.00 ~~150.00~~

AUDITED BY: THE HIDALGO COUNTY AUDITOR'S OFFICE
DATE: 12/17/13

TOTAL AMOUNT DUE TO THE COUNTY TREASURER: $ 122,678.09

THIS REPORT IS DUE IN THE OFFICE OF THE COUNTY AUDITOR BY 5:00 PM THE 10TH DAY OR THE FOLLOWING MONDAY IF 11TH IS A
COUNTY AUDITOR'S FORM RE-JP-10 REVISED 2-2010

123,687.05 X1 X2 ✓ X3 ✓

JUSTICE OF THE PEACE ISMAEL OCHOA
SCHEDULE OF ADJUSTMENTS
FOR THE MONTH ENDED OCTOBER 31, 2013

Filing fee should be DCF and not CFF. In addition, CIVIL CASE type should no longer be used.

Receipt #	Docket #...	Offense Description.	Off Date .	CCC	CFF	CHS	CHSUP	CMIT	CO	CON3	CON53	CONST3	COPY	CRF	CSS	CVCA	DPS	DTO	EFF	FA	GR	IDF	IND	JCD	JCP1	JCTF	JSF	LEMI	LEOA	LEOCE	LTF	MCWV	MVF	SWC	SWS	SO	STF	TFC	TP	VCONST	VFPREC3	WFSO	Total
CF 34763032	C-13-422MO	Civil Case	10/2/2013		25					70									10				6																				111
CR34764032	C-13-423MO	Civil Case	10/2/2013		25					70									10				6																				111
CR34768032	C-13-424MO	Civil Case	10/2/2013		25					70									10				6																				111
CR34772032	C-13-425MO	Civil Case	10/2/2013		25					140									10				6																				181
CR34823032	C-13-426MO	Civil Case	10/3/2013		25					70									10				6																				111
CR34862032	C-13-427MO	Civil Case	10/4/2013		25					70									10				6																				111
CR34894032	C-13-428MO	Civil Case	10/4/2013		25					140									10				6																				181
CR35041032	C-13-429MO	Civil Case	10/11/2013		25					70									10				6																				111
CR35044032	C-13-430MO	Civil Case	10/11/2013		25					70									10				6																				111
CR35062032	C-13-431MO	Civil Case	10/11/2013		25					70									10				6																				111
CR35061032	C-13-432MO	Civil Case	10/11/2013		25					70									10				6																				111
CR35066032	C-13-433MO	Civil Case	10/11/2013		25					70									10				6																				111
CR35067032	C-13-434MO	Civil Case	10/11/2013		25					140									10				6																				181
CR35125032	C-13-435MO	Civil Case	10/16/2013		25					70									10				6																				111
CR35126032	C-13-436MO	Civil Case	10/16/2013		25						70								10				6																				111
CR35127032	C-13-437MO	Civil Case	10/16/2013		25						70								10				6																				111
CR35128032	C-13-438MO	Civil Case	10/16/2013		25					70									10				6																				111
CR35130032	C-13-439MO	Civil Case	10/16/2013		25						70								10				6																				111
CR35131032	C-13-440MO	Civil Case	10/16/2013		25					70									10				6																				111
CR35132032	C-13-441MO	Civil Case	10/16/2013		25					70									10				6																				111
CR35133032	C-13-442MO	Civil Case	10/16/2013		25					70									10				6																				111
CR35134032	C-13-443MO	Civil Case	10/16/2013		25					140									10				6																				181
CR35136032	C-13-444MO	Civil Case	10/16/2013		25					140									10				6																				181
CR35149032	C-13-445MO	Civil Case	10/16/2013		25					140									10				6																				181
CR35154032	C-13-446MO	Civil Case	10/16/2013		25					70									10				6																				111
CR35162032	C-13-447MO	Civil Case	10/16/2013		25					70									10				6																				111
CR35164032	C-13-448MO	Civil Case	10/16/2013		25					140									10				6																				181
CR35407032	C-13-463MO	Civil Case	10/25/2013		25					70									10				6																				111
CR35409032	C-13-464MO	Civil Case	10/25/2013		25					70									10				6																				111
CR35414032	C-13-465MO	Civil Case	10/25/2013		25					70									10				6																				111

Filing fee should be LFT and not CFF.

Receipt #	Docket #...	Offense Description.	Off Date	CCC	CFF	CHS	CHSUP	CMIT	CO	CON3	CON53	CONST3	COPY	CRF	CSS	CVCA	DPS	DTO	EFF	FA	GR	IDF	IND	JCD	JCP1	JCTF	JSF	LEMI	LEOA	LEOCE	LTF	MCWV	MVF	SWC	SWS	SO	STF	TFC	TP	VCONST	VFPREC3	WFSO	Total
CF 34885132	FED-13-141MC	Forcible Entry Detai	10/4/2013		25					140									10				6																				181
CR35279132	FED-13-143MC	Forcible Entry Detai	10/21/2013		25					140									10				6																				181
CR35389132	FED-13-146MC	Forcible Entry Detai	10/25/2013		25					140									10				6																				181
CR35390032	FED-13-147MC	Forcible Entry Detai	10/25/2013		25					140									10				6																				181
CR35391032	FED-13-148MC	Forcible Entry Detai	10/25/2013		25					70									10				6																				111
CR35477032	FED-13-150MC	Forcible Entry Detai	10/29/2013		25					70									10				6																				111
CR35527032	FED-13-153MC	Forcible Entry Detai	10/31/2013		25					70									10				6																				111

Please confirm offense date. If correct, court costs need to be assessed correctly.

CR34827032	T13-2755MO	SPEEDING (EXCEED PRI	12/25/1990						121.5							5	5							1			0.5	1		2												136

CJP (55), LEMI (50.50), and LTF (52) need to be assessed.

223546403	F97-01-260	DISREGARD STOP SIGN	1/22/1997						45.75							15	5				2.5			1				1	2									3				75.25

LTF needs to be assessed.

Receipt #	Docket #...	Offense Description.	Off Date .	CCC	CFF	CHS	CHSUP	CMIT	CO	CON3	CON53	CONST3	COPY	CRF	CSS	CVCA	DPS	DTO	EFF	FA	GR	IDF	IND	JCD	JCP1	JCTF	JSF	LEMI	LEOA	LEOCE	LTF	MCWV	MVF	SWC	SWS	SO	STF	TFC	TP	VCONST	VFPREC3	WFSO	Total
B035165132	F98-03-84	NO LIABILITY INSURAN	2/26/1998	17		3										15	5			5				0.25	1																35		81.25
B/34725132	T12-5815MO	FAIL TO YIELD ROW OF	10/30/2012						63																																		63
B035285132	T13-4025MO	SPEEDING (EXCEED PRI	7/31/2013						30																																		30
B/34891132	CR13-0697MO	POSS. OF PARAPHERNAI	7/17/2013						360																																		360
B/34836132	T13-5386MO	WIRELESS COMMUNIC.	9/13/2013	0.03					49.9													0.01					0.01						0.01	0.01	0.01		0.02					50
B/35238132	CR13-1057MO	OPEN CONTAINER OF A	9/18/2013						467																																		467

LTF was under assessed by $2.

B/35032132	T00-1761SMO	NO LIABILITY INSURAN	11/13/2000	10.37		1.82			350			3.05				9.14				3.04				0.16	1.22					1.22								25	30.48			435.5
B134766132	T07-2219MO	SPEEDING	4/15/2007	8.74		0.65	0.22		60								1.09									0.68	0.88				0.43			0.14	0.75		6.57	0.65				81

CRF should not be assessed.

B/34989132	T03-2086MO	NO SAFETY BELT	5/23/2003	17		3		0.5	25					25		15	5			5				0.5	2	4				2								3	50			157

EXHIBIT A

JUSTICE OF THE PEACE ISMAEL OCHOA
SCHEDULE OF ADJUSTMENTS
FOR THE MONTH ENDED OCTOBER 31, 2013

Is judgement date correct? If correct, Time Payment should not have been assessed.

Receipt #	Docket #	Offense Description	Off Date	CCC	CFF	CHS	CHSJP	CMIT	CO	CON3	CONS3	CONST3	COPY	CRF	CSS	CVCA	DPS	DTO	EFF	FA	GR	IDF	IND	JCD	JCPT	JCTF	ISF	LEMI	LEOA	LEOCE	LTF	MCWV	MVF	SFC	SFS	SO	STF	TFC	TP	NCONST	NFPREC3	WFSO	Total
DJ 35267J32	T03-1849MO	UNRESTRAINED CHILD	5/16/2003	17		3		0.5	50					50		15	5			5				0.5	2	4					2								3	25			50	232
DJ 35521J32	T03-4959MO	SPEEDING (EXCEED PRI	12/13/2003	17		3		0.5	39							15	5			5				0.5	2	4					2						30	3	25				151

Judgement date needs to be entered. Based on judgement date entered, should time payment have been assessed?

CJ34736J32	T04-0676MO	NO LIABILITY INSURAN	2/17/2004	40		3			350								5									4					2								25	50			479
DJ 35072J32	T07-5388MO	SPEEDING (EXCEED PRI	12/13/2007	40		3	1		29								5									4	4				2			0.6	3.4		30	3	25	50			200
CJ21507J32	T13-4777MO	SPEEDING (EXCEED PRI	7/15/2013	40		3	1		47								5					2				4	4				2		0.1	0.6	5.4		30	3	25				172.1

CS (525) needs to be assessed.

Receipt #	Docket #	Offense Description	Off Date	CCC	CFF	CHS	CHSJP	CMIT	CO	CON3	CONS3	CONST3	COPY	CRF	CSS	CVCA	DPS	DTO	EFF	FA	GR	IDF	IND	JCD	JCPT	JCTF	ISF	LEMI	LEOA	LEOCE	LTF	MCWV	MVF	SFC	SFS	SO	STF	TFC	TP	NCONST	NFPREC3	WFSO	Total
DJ 34876J32	T06-5441MO	SPEEDING (SCHOOL ZO	10/31/2006	40		3	1		192			5														4	4				2			0.6	3.4		30	3			50		338
DJ35088J32	T07-4518MO	SPEEDING (SCHOOL ZO	10/30/2007	40		3	1		160			5														4	4				2			0.6	3.4		30	3		50			306

Fine needs to be split 50% CO and 50% CRF.

DJ34808J32	T07-5360MO	UNRESTRAINED CHILD	11/27/2007	40		3	1		100					50												4	4				2			0.6	3.4	5	30	3		50		296

Should DTO be an arrest fee? If so, please assess to a Law Enforcement Agency. If not, refund event code needs to be entered.

Receipt #	Docket #	Offense Description	Off Date	CCC	CFF	CHS	CHSJP	CMIT	CO	CON3	CONS3	CONST3	COPY	CRF	CSS	CVCA	DPS	DTO	EFF	FA	GR	IDF	IND	JCD	JCPT	JCTF	ISF	LEMI	LEOA	LEOCE	LTF	MCWV	MVF	SFC	SFS	SO	STF	TFC	TP	NCONST	NFPREC3	WFSO	Total
DJ 35021J32	T09-6094MO	WIRELESS COMMUNIC	11/12/2009	40		3	1											5				2				4	4				2			0.6	5.4		30	3					100

CS (525) needs to be assessed. In addition, should DTO be an arrest fee? If so, please assess to a Law Enforcement Agency. If not, refund event code needs to be entered.

DJ35022J32	T09-6095MO	SPEEDING (SCHOOL ZO	11/12/2009	40		3	1											5				2				4	4				2			0.6	5.4		30	3					100

Arrest fee should only be $5.

DJ35052J32	T09-6519MO	SPEEDING (EXCEED PRI	12/14/2009	40		3	1		66													2				4	4				2			0.6	5.4	55	30	3					116

MVF needs to be assessed.

Receipt #	Docket #	Offense Description	Off Date	CCC	CFF	CHS	CHSJP	CMIT	CO	CON3	CONS3	CONST3	COPY	CRF	CSS	CVCA	DPS	DTO	EFF	FA	GR	IDF	IND	JCD	JCPT	JCTF	ISF	LEMI	LEOA	LEOCE	LTF	MCWV	MVF	SFC	SFS	SO	STF	TFC	TP	NCONST	NFPREC3	WFSO	Total
DJ 35411J32	T10-0548MO	FAIL TO YIELD ROW OP	1/26/2010	40		3	1		206								5					2				4	4				2			0.6	5.4		30	3		50			356
DJ 35371J32	T10-2236MO	NO DRIVER'S LICENSE	6/6/2010	40		3	1		132								5					2				4	4				2			0.6	5.4					50			249
DJ34776J32	T10-3434MO	NO DRIVER'S LICENSE	8/7/2010	40		3	1		132								5					2				4	4				2			0.6	5.4					50			249
DJ35530J32	T11-0379MO	NO DRIVER'S LICENSE	12/14/2010	40		3	1		66								5					2				4	4				2			0.6	5.4								133
DJ34730J32	T11-0581MO	NO DRIVER'S LICENSE	12/26/2010	40		3	1		66								5					2				4	4				2			0.6	5.4								133
DJ35395J32	T11-1389MO	NO DRIVER'S LICENSE	2/24/2011	0.59		0.04	0.02		132								0.07					0.03				0.06	0.06				2.01			0.01	0.09				25		50		210
DJ 35275J32	T11-2318MO	NO DRIVER'S LICENSE	5/1/2011	40		3	1		66													2				4	4				2			0.6	5.4	5							133
DJ35441J32	T11 3036MO	NO DRIVER'S LICENSE	6/2/2011	40		3	1		132								5					2				4	4				2			0.6	5.4					50			249
DJ34953J32	T11 3398MO	NO DRIVER'S LICENSE	6/7/2011	40		3	1		66								5					2				4	4				2			0.6	5.4								133
DJ34424J32	T11-4145MO	NO DRIVER'S LICENSE	7/28/2011	40		3	1		132								5					2				4	4				2			0.6	5.4					50			249
DJ 35129J32	T11-4040MO	NO DRIVER'S LICENSE	7/29/2011						65													2									2								25		50			142
DJ 35458J32	T11-4491MO	DRIVING WHILE LICENS	8/24/2011	40		3	1		132								5					2				4	4				2			0.6	5.4					50			249
DJ 34767J32	T12-1066MO	NO DRIVER'S LICENSE	1/13/2012	40		3	1										5					2				4	4				2			0.6	5.4								67
DJ 35298J32	T12 1737MO	NO DRIVER'S LICENSE	2/25/2012	40		3	1		132								5					2				4	4				2			0.6	5.4					50			249
DJ 34729J32	T12 1802MO	NO DRIVER'S LICENSE	3/9/2012	40		3	1		132								5					2				4	4				2			0.6	5.4					50			249
DJ35116J32	T12 2597MO	NO DRIVER'S LICENSE	4/16/2012	40		3	1		66								5					2				4	4				2			0.6	5.4					50			183
DJ 35277J32	T12 3433MO	NO DRIVER'S LICENSE	6/13/2012	40		3	1		132								5					2				4	4				2			0.6	5.4					50			249
DJ 35014J32	T12-4108MO	NO DRIVER'S LICENSE	8/17/2012	40		3	1		132													2				4	4				2			0.6	5.4	5				50			249
DJ34866J32	T12-5624MO	DROVE ON WRONG SIC	10/29/2012	40		3	1		101.1								5					2				4	4				2			0.6	5.4		30	3					203.1
DJ34951J32	T12-6018MO	NO DRIVER'S LICENSE	11/13/2012	40		3	1		66								5					2				4	4				2			0.6	5.4								133
DJ34805J32	T13-0246MO	DRIVING WHILE LICENS	12/12/2012	40		3	1		66								5					2				4	4				2			0.6	5.4								133
DJ35168J32	T13 1146MO	DRIVING WHILE LICENS	1/11/2013	40		3	1		66								5					2				4	4				2			0.6	5.4								133
DJ35189J32	T13 1145MO	FAIL TO YIELD ROW OP	1/11/2013	40		3	1		103.1								5					2				4	4				2			0.6	5.4		30	3					203.1
DJ 34908J32	T13 0504MO	NO DRIVER'S LICENSE	1/22/2013	40		3	1		66								5					2				4	4				2			0.6	5.4								133
DJ 35190J32	T13-0893MO	NO DRIVER'S LICENSE	2/11/2013	40		3	1		66								5					2				4	4				2			0.6	5.4								133
DJ 35008J32	T13 1099MO	DRIVING WHILE LICENS	2/20/2013	40		3	1		66								5					2				4	4				2			0.6	5.4								133
DJ 34852J32	T13 1483MO	NO DRIVER'S LICENSE	3/30/2013	40		3	1		66								5					2				4	4				2			0.6	5.4								133
DJ 35003J32	T13 1444MO	NO DRIVER'S LICENSE	3/14/2013	40		3	1		66													2				4	4				2			0.6	5.4	5							133
DJ 34942J32	T13 1999MO	NO DRIVER'S LICENSE	3/18/2013	40		3	1		66								5					2				4	4				2			0.6	5.4								133
DJ 35425J32	T13 2003MO	NO DRIVER'S LICENSE	3/19/2013	40		3	1		66								5					2				4	4				2			0.6	5.4								133
DJ 34872J32	T13 2756MO	NO DRIVER'S LICENSE	5/5/2013	40		3	1		66								5					2				4	4				2			0.6	5.4								133
DJ35247J32	T13-3096MO	NO DRIVER'S LICENSE	5/17/2013	40		3	1		66				0.9				5					2				4	4				2			0.6	5.4								133.9
DJ 34964J32	T13 3076MO	NO DRIVER'S LICENSE	5/14/2013	40		3	1		66								5					2				4	4				2			0.6	5.4								133
DJ 34761J32	T13 3274MO	NO DRIVER'S LICENSE	5/29/2013	40		3	1		66								5					2				4	4				2			0.6	5.4								133
DJ 34746J32	T13-3553MO	NO DRIVER'S LICENSE	6/3/2013	40		3	1		66								5					2				4	4				2			0.6	5.4								133
DJ35356J32	T13-3873MO	NO DRIVER'S LICENSE	6/29/2013	40		3	1		66								5					2				4	4				2			0.6	5.4								133
DJ 34905J32	T13-3925MO	NO DRIVER'S LICENSE	7/4/2013						22.9																						2												24.9
DJ35467J32	T13-4006MO	NO DRIVER'S LICENSE	7/4/2013	40		3	1		66								5					2				4	4				2			0.6	5.4								135
DJ34933J32	T13-4088MO	NO DRIVER'S LICENSE	7/6/2013	40		3	1		66								5					2				4	4				2			0.6	5.4								133

EXHIBIT A

JUSTICE OF THE PEACE ISMAEL OCHOA
SCHEDULE OF ADJUSTMENTS
FOR THE MONTH ENDED OCTOBER 31, 2013

CSS and MVF should not have been assessed.

Receipt #	Docket #...	Offense Description.	Off Date	CCC	CTF	CHS	CHSJP	CMIT	CO	CON3	CONS3	CONST3	COPY	CRF	CSS	CVCA	DPS	DTO	EFF	FA	GR	IDF	IND	JCD	JCPT	JCTF	JSF	LEAH	LEOA	LEOCE	LTF	MCWV	MVF	SJFC	SJFS	SO	STF	TFC	TP	WCONST	WPREC3	WFSO	Total
CF 34917132	T10-3519MO	ALLOW CHILD TO RIDE	8/11/2010	40		3	1		12.5					12.5	0.15		5					2				4	4				2		0.1	0.6	5.4		30	3			50		175.75
B/34804132	T13-0747MO	ALLOW CHILD (4-14) T	12/12/2012	40		3	1		12.5					12.5	0.15		5					2				4	4				2		0.1	0.6	5.4		30	3					125.75

MVF should not be assessed.

Receipt #	Docket #...	Offense Description.	Off Date	CCC	CTF	CHS	CHSJP	CMIT	CO	CON3	CONS3	CONST3	COPY	CRF	CSS	CVCA	DPS	DTO	EFF	FA	GR	IDF	IND	JCD	JCPT	JCTF	JSF	LEAH	LEOA	LEOCE	LTF	MCWV	MVF	SJFC	SJFS	SO	STF	TFC	TP	WCONST	WPREC3	WFSO	Total
CF 34798132	T10-4974MO	NO SAFETY BELT	10/24/2010	0.01			0.01		50								5					0.01				4	4				2		0.01	0.01	0.01		0.01		25	50			137.1
CF 35273132	T10-4971MO	NO SAFETY BELT	10/29/2010	40		3	1		50								5					2				4	4				2		0.1	0.6	5.4		30	3		50			200.1
CF 35486132	T11-2776MO	EXPIRED COMMERCIAL	5/1/2011	40		3	1		200								5					2				4	4				2		0.1	0.6	5.4		30	3			50		350.1
B135469132	T11-2640MO	EXPIRED MOTOR VEHIC	5/10/2011	40		3	1		105.8								5					2				4	4				2		0.1	0.6	5.4		30	3			50		255.9
B/34903132	T11-4969MO	NO SAFETY BELT	9/20/2011	40		3	1		50								5					2				4	4				2		0.1	0.6	5.4		30	3			50		200.1
B/34857132	T12-0006MO	NO SAFETY BELT	12/7/2011	40		3	1		50								5					2				4	4				2		0.1	0.6	5.4		30	3			50		200.1
B235105132	T12-1111MO	NO SAFETY BELT	1/5/2012	40		3	1		50								5					2				4	4				2		0.1	0.6	5.4		30	3			50		200.1
B135058132	T12-1212MO	NO SAFETY BELT	5/19/2012	40		3	1		50								5					2				4	4				2		0.1	0.6	5.4		30	3					150.1
B/34791132	T12-4922MO	NO SAFETY BELT	9/21/2012	40		3	1		50								5					2				4	4				2		0.1	0.6	5.4		30	3					150.1
B/34982132	T12-5156MO	NO SAFETY BELT	9/26/2012	40		3	1		24.91								5					2				4	4				2		0.1	0.6	5.4		30	3					125.01
B/34895132	T12-5886MO	EXPIRED COMMERCIAL	11/14/2012	40		3	1		99.9								5					2				4	4				2		0.1	0.6	5.4		30	3					200
B135019132	T13-2919MO	NO SAFETY BELT	5/16/2013	40		3	1		10.4								5					2				4	4				2		0.1	0.6	5.4		30	3					110.5
B/35097132	T13-3473MO	SEAT BELT VIOLATION	6/1/2013	40		3	1		49.9								5					2				4	4				2		0.1	0.6	5.4		30	3					150
B134820132	T13-3753MO	NO VALID INSPECTION	6/17/2013	40		3	1		53								5					2				4	4				2		0.1	0.6	5.4		30	3					153.1
B/35312132	T13-4347MO	NO SAFETY BELT	7/24/2013	40		3	1		49.9								5					2				4	4				2		0.1	0.6	5.4		30	3					150
B/34946132	T13-4664MO	NO SAFETY BELT	8/8/2013	40		3	1										5					2				4	4				2		0.1	0.6	5.4		30	3					100.1
B134765132	T13-4678MO	EXPIRED DRIVER'S LIC	8/16/2013	39.95		3	0.99										5					1.99				4	4				2		0.09	0.59	5.39								67
B/35251132	T13-4678MO	EXPIRED DRIVER'S LIC	8/16/2013	0.05			0.01		66													0.01									2		0.01	0.01	0.01								68.1
B/35027132	T13-4743MO	EXPIRED DRIVER'S LIC	8/21/2013	0.65		0.04	0.02		66								0.68					0.04				0.06	0.07				2.03		0.01	0.01	0.09								69.1
B/35270132	T13-4841MO	NO SAFETY BELT	8/21/2013	40		3	1		50								5					2				4	4				2		0.1	0.6	5.4		30	3					150.1
B/35257132	T13-5723MO	EXPIRED DRIVER'S LIC	9/16/2013	39.95		3	0.99										5					1.99				4	4				2		0.09	0.59	5.39								67
B/35291132	T13-5611MO	EXPIRED DRIVER'S LIC	9/20/2013	40		3	1		66								5					2				4	4				2		0.1	0.6	5.4								133.1
B/35265132	T13-6145MO	EXPIRED DRIVER'S LIC	9/21/2013	40		3	1		66								5					2				4	4				2		0.1	0.6	5.4								133.1
B/35142132	T13-5979MO	EXPIRED DRIVER'S LIC	10/3/2013	40		3	1		66								5					2				4	4				2		0.1	0.6	5.4								133.1
B135108132	T13-6270MO	EXPIRED DRIVER'S LIC	10/4/2013	40		3	1		66								5					2				4	4				2		0.1	0.6	5.4								133.1

LTF and MVF need to be assessed.

Receipt #	Docket #...	Offense Description.	Off Date	CCC	CTF	CHS	CHSJP	CMIT	CO	CON3	CONS3	CONST3	COPY	CRF	CSS	CVCA	DPS	DTO	EFF	FA	GR	IDF	IND	JCD	JCPT	JCTF	JSF	LEAH	LEOA	LEOCE	LTF	MCWV	MVF	SJFC	SJFS	SO	STF	TFC	TP	WCONST	WPREC3	WFSO	Total
CF 35099132	T12-2180MO	NO DRIVER'S LICENSE	3/28/2012						132																						25									50		207

LTF was under assessed by $10.

B/35250132	CR13-0472MO	OPEN CONTAINER OF /	4/17/2013						50																																		50

Was offense within 20 miles of an international border? If so, entire fine is retained by the county.

Receipt #	Docket #...	Offense Description	Off Date	CCC	CTF	CHS	CHSJP	CMIT	CO	CON3	CONS3	CONST3	COPY	CRF	CSS	CVCA	DPS	DTO	EFF	FA	GR	IDF	IND	JCD	JCPT	JCTF	JSF	LEAH	LEOA	LEOCE	LTF	MCWV	MVF	SJFC	SJFS	SO	STF	TFC	TP	WCONST	WPREC3	WFSO	Total
CF 35154132	T13-5310MO	OVER 34,000 LBS TAND	9/12/2013	40		3	1		110								5					2				4	4				2	110		0.6	5.4								287

LTF was under assessed by $1.

B/34974132	T13-5381MO	DRIVING WHILE LICENS	9/23/2013	39.35		2.96	0.98										4.92					1.96				3.94	3.93				1.97		0.09	0.59	5.31								66

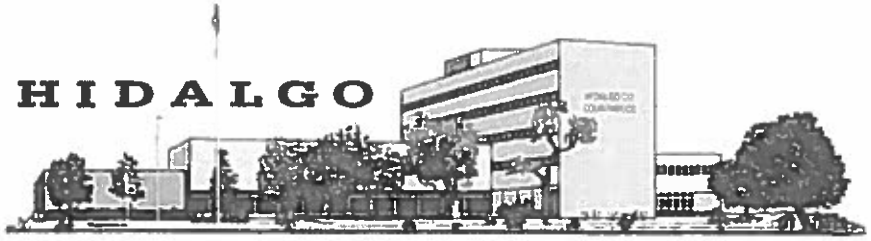
Should these be DPS warrant fees?

Sh35085132	T01-0167MO	NO DRIVER'S LICENSE	12/31/2000	17		3			35							15	5			5				0.25	2				2									25		50		159.25
Sh35090132	T01-0166MO	SPEEDING (EXCEED PM	12/31/2000	17		3			33							15	5			5				0.25	2				2									25	3	50		160.25

EXHIBIT A

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

January 17, 2014

The Honorable Ismael Ochoa
Hidalgo County Justice of the Peace Pct. 3, Pl. 2
730 Breyfogle, Suite A
Mission, Texas 78572

Re: Review of *Monthly Fines and Fees Report* and Supporting Documentation
For the month of November 2013

Dear Judge Ochoa:

We have conducted a limited scope review of the *Monthly Fines and Fees Reports* and supporting documentation for the month of November 2013 pursuant to Local Government Code §115.002 (a), §115.002 (b), and Code of Criminal Procedures Article 103.011. The objective of the review was to determine whether fines, fees, and court costs collected were properly accounted and reported.

Scope:
The scope of our review was limited to collections reported by your office on the *Monthly Fines and Fees Report* for the month of November 2013. 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 fines, fees, and court cost statutes and schedules. The following procedures were also performed:

- Reviewed the submittal dates of the *Monthly Fines and Fees Report* and applicable supporting documentation to the County Auditor's Office to determine if the report and applicable supporting documentation were received within five days after the last day of the month pursuant to Local Government Code § 114.001 (b).
- Verified the signature on the *Monthly Fines and 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 Fines and Fees Report* by footing and cross-footing the report.
- Reviewed receipts issued to determine if fines, fees, and court costs were allocated and reported in the proper amounts and verified whether any adjustments were made.
- Verified that procedures for voided receipts were properly followed.
- Verified that collections per the *Monthly Fines and Fees Report* agreed to: 1.) total receipts issued per *Ableterm's* Receipt Journal Report, 2.) total collections per *Ableterm's* Fee Distribution Reports, 3.)

total deposits made with the County Treasurer, and 4.) total deposits posted to *alio's* Undistributed Receipts general ledger account.

- Verified that "Discharge" collections received by the Sheriff's Office were receipted by the Justice of the Peace Office and included on the *Monthly Fines and Fees Report.*
- Verified the sequence of receipts per the *Monthly Fines and Fees Report* agreed to *Ableterm's* Receipt Journal Report, and the Sheriff's "D" Report. In addition, verified that receipts followed sequential order.
- Compared the Online Credit Card Report to *Ableterm's* Daily Balance Report to ensure all online credit card transactions were timely receipted by the Justice of the Peace and County Treasurer's Office.
- Reviewed *Cashier's Daily Close-Out Reports* (Close-Out Reports) and County Treasurer receipts to determine whether fees collected were properly accounted & deposited with the County Treasurer on a daily basis.
- Reviewed receipts, Close-Out Reports, *Schedule of Receipts and Deposit* form, mail logs, and the *Monthly Fines and Fees Report*, among other reports, to verify proper completion.
- Verified if cash bonds posted by the defendants who failed to appear before the Justice of the Peace were forfeited (liquidated) by the 10th workday following the date of release from jail.

Conclusion:
Total collections for the month of November 2013 were $70,128.78. Based on the results of our review, we have concluded that fines, fees, and court costs were generally properly accounted and reported; however, the system of internal controls for the accounting and reporting of fines, fees, and court costs require improvement as noted in the following observations.

Observation No. 1:
We reviewed all receipts for the period in review to determine whether fines, fees, and court costs collected were properly allocated and reported.

The results of our review revealed that 99 receipts contained errors in the allocation of fees, fines, and court costs. The Justice of the Peace staff was made aware of the necessary revisions and corrections were made prior to submitting the final *Monthly Fines and Fees Report* to Commissioners Court for approval (see Exhibit A). According to the Court Coordinator, staff was confused with new civil fee codes. In addition, the receipting system was not properly receipting collections for moving violation cases. Staff has contact the Information Technology Department to correct this error.

There are numerous statutes that require Justices of the Peace to charge various fines, fees, and court costs for certain services and offenses. Fines, fees, and court costs must be allocated pursuant to State statutes and/or Commissioners Court approval.

The County may be held liable to the State for failure to properly allocate and report fines, fees, and court costs.

Recommendation:
Management should develop and implement formal procedures to ensure that fines, fees, and court costs are properly allocated and reported. At a minimum, the following procedures should be implemented:

- Staff should be provided with training regarding the proper allocation of fines, fees, and court costs.
- Staff should review the allocation of fines, fees, and court costs before the official County receipt is issued.
- Access for setting up offense codes with the proper fines, fees, and court costs in *AbleTerm* should be limited to staff with adequate knowledge of the applicable allocation.
- Staff should ensure that the proper fines, fees, and court costs allocation, offense date, and judgment date are entered when a case is setup in *AbleTerm.*

Observation No. 2:
Copies of the Office of Court Administration's (OCA) "Official JP Monthly Report" for the months of August 2013 and September 2013 have not been filed with the County Auditor's Office, as of today. In addition, a corrected copy of the July 2013, October 2013, and November 2013 OCA's "Official JP Monthly Report" has not been filed with the County Auditor's Office, as of today. According to the Court Coordinator, pending reports will be submitted to the County Auditor's Office. In addition, the OCA reports were incorrect due the submission of the OCA report prior to making required adjustments.

Pursuant to Local Government Code § 114.001 (b), a monthly report must be filed within five days after the last day of each month. In addition, Local Government Code §112.002 (a) authorizes the county auditor to prescribe the system of accounting for the county. Local Government Code Section 112.002 (b) further states that "the county auditor may adopt and enforce regulations, not inconsistent with law or with a rule adopted under Section 112.003, that the auditor considers necessary for the speedy and proper collecting, checking, and accounting of the revenues and other funds and fees that belong to the county or to a person for whom a district clerk, district attorney, county officer, or precinct officer has made a collection or for whose use or benefit the officer holds or has received funds. Pursuant to Local Government Code Section 112.002 (a) and (b), the County Auditor requires the submittal of properly completed reports (i.e., *Monthly Fines and Fees Report*, *Schedule of Receipts and Deposits*, a copy of the Office of Court Administration's "Official JP Monthly Report", etc.) for checking and properly accounting for funds collected by the Justice of the Peace Offices.

Timely submittal of the OCA Report helps ensure that revenues are recognized in a timely manner.

Recommendation:
Copies of properly completed OCA's "Official JP Monthly Report" for the months of July 2013, August 2013, September 2013, October 2013, and November 2013 should be filed with the County Auditor's Office no later than January 24, 2014.

Recommendation:
Management should develop and implement formal procedures to ensure that properly completed reports are filed with the County Auditor's Office within five days after the last day of each month.

Observation No. 3:
We noted during our review that, at times, collections were not deposited at the bank on a daily basis. For example, collections for November 21, 2013 ($3,384.50) were not deposited until November 25, 2013; and collections for November 27, 2013 ($839.00) were not deposited until December 04, 2013. According to the Court Coordinator, attempts to make daily deposits are always made; however, if the Court Coordinator is out for the day, staff members will not deposit the collections until the Court Coordinator returns to the office.

Pursuant to the "Cash Handling Guidelines and Procedures" prescribed by the County Auditor's Office, cash receipts must be deposited intact on a daily basis, unless the amount collected is less than $100.00.

Failure to ensure that collections are deposited at the bank on a daily basis may result in the loss or misuse of County funds.

Recommendation:
Management should ensure that collections are deposited at the bank on a daily basis.

Observation No. 4:
We noted during our review that 2 of 13 online credit card transactions received during the month of November 2013 were not promptly receipted. The online credit card transaction received on November 18, 2013 was receipted on November 20, 2013 and the online credit card transaction received on November 26, 2013 was receipted on December 2, 2013. Consequently, the applicable case dispositions were not recorded in *AbleTerm* in a timely manner. According to the Court Coordinator, staff attempts to receipt online credit card transactions daily; however, online payments continue to be made after work hours. Although credit card reports are generated on a daily basis, occasionally, online credit card transactions are accidently not receipted in a timely manner.

The County Auditor's Office requires that all cash (i.e., cash, checks, credit card payments, etc.) received be promptly recorded and controlled using pre-numbered official County receipts. In addition, the case dispositions should be recorded in *AbleTerm* upon receipt of payment.

Failure to ensure that credit card transactions are promptly receipted and case dispositions entered into *AbleTerm* in a timely manner may result in the loss or misuse of County funds and the arrest of the defendant, in error, respectively.

Recommendation:
Management should ensure that credit card transactions are promptly receipted and cases dispositions are entered into *AbleTerm* in a timely manner.

Observation No. 5:

We noted during our review that 5 of 18 *Cashier's Daily Close-Out Reports* (Close-Out Reports) prepared during the month of November 2013 were not submitted to the County Treasurer's Office on a daily basis after the bank deposit was made. The Close-Out Reports were submitted from 2 to 3 days after the bank deposit was made. According to the Court Coordinator, submission of the Close-Out Reports is delayed due to time delays in gathering the Close-Out Reports and applicable supporting documentation from staff members. According to the Court Coordinator, employees will be monitored to ensure that all required documents are gathered and submitted to the County Treasurer's Office in a timely manner.

The County Auditor's Office requires that cashiers reconcile cash on hand to receipts issued and the approved change fund, if any, on a daily basis by utilizing the *Cashier's Daily Close-Out Report*. Once the reconciliation is completed and the collections are deposited to the County's General Fund bank account, the Close-Out Report along with the bank validated deposit slip must be submitted to the County Treasurer's Office on a daily basis. The County Treasurer's Office utilizes the Close-Out Report, along with the bank validated deposit slip to timely receipt and account for the collections deposited to the County's General Fund bank account.

Failure to submit the Close-Out Report to the County Treasurer's Office on a daily basis results in the improper accounting of County funds.

Recommendation:

Management should ensure that the Close-Out Report is submitted to the County Treasurer's Office on a daily basis after the daily deposit has been made. The Close-Out Report and applicable supporting documentation should be made readily available to the individual responsible for submitting the documentation to the County Treasurer's Office.

Please provide a written management response to the observations noted above by January 31, 2014.

If you should have any questions or would like to schedule a meeting to discuss the above noted observations, please do not hesitate to contact Gricelda Quintero, Internal Auditor I, at 318-2511 ext. 4643, Yvonne Torres, Revenue Audit Supervisor, at ext. 4642, Arcy B. Duran, CPA, Director of Audit, at ext. 4645, or me at ext. 4604.

Respectfully,

Ray Eufracio, CPA
County Auditor

Enclosures

cc: Valde Guerra, Commissioners Court Executive Officer

JUSTICE OF THE PEACE
MONTHLY FINES AND FEES COLLECTED
FOR THE MONTH OF: November-13

PBC

Judge: Ismael Ochoa ~~DAISY ZARATE~~
Precinct No. 3 **Place No.** 2
City: MISSION, TX
Hidalgo County, Texas

Part I: RECAP OF AMOUNT PAYABLE TO THE COUNTY TREASURER

TOTAL CASH COLLECTED	(Receipts #s)	35533J32	THRU	36039J32	$ 70,128.78 ~~69,912.78~~ x
	(Control #s)	26011113	THRU	26016006	
Sheriff's "D" Report	(Receipt #s)	36316J32	THRU	36317J32	
	(Control #s)		THRU		

LESS: DUE AS REFUNDS — $ -
Overpayment

COST ON DEPOSIT — 210.00 x7

ADD: COST ON DEPOSIT LIQUIDATED — 357.00 ~~127.00~~ x7

AMOUNT OWED TO COUNTY (Should Match Amt in Part III) — 70,255.78 x3
$ ~~70,039.78~~

Less: Total amount of remittances to County Treasurer (From Part II) — $ 70,255.78 x4-a
Total funds due to County Treasurer (Overtransfer Made to Co Treas.) — 0 ~~70,039.78~~

Part II: REMITTANCES MADE TO THE COUNTY TREASURER

DESCRIPTION	AMOUNT	RECEIPT NO.
Total Collections for the Month (See Schedule of Receipts & Deposits)	69,912.78 x1	
Add: Previous Month's Bond Overtransfer Oct. 2013	127.00	
Add: HCSO Monthly "D" Collections Report	216.00 ~~80.00~~ x9	
	$ 70,255.78 x	

PREPARED BY: [signature] DATE PREPARED: 12/5/13

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

[signature] JUSTICE OF THE PEACE — 12/5/13 DATE

2013 DEC 6 PM 4 25
COUNTY AUDITOR
RECEIVED BY

THIS REPORT IS DUE IN THE OFFICE OF THE COUNTY AUDITOR BEFORE THE FIFTH (5TH) WORKING DAY OF THE FOLLOWING MONTH (LGC § 114.001)
COUNTY AUDITOR'S FORM NO. JP-10(b) REVISED 2/10

AUDITED BY: THE HIDALGO COUNTY AUDITOR'S OFFICE
DATE: 1/8/14

12

JUSTICE OF THE PEACE
MONTHLY FINES AND FEES COLLECTED
FOR THE MONTH OF: November-13

Judge: Ismael Ochoa
Precinct No. 3 Place No. 2
PBC
City: MISSION, TX
Hidalgo County, Texas

Part III SUMMARY OF COLLECTIONS PAYABLE TO THE COUNTY TREASURER

Name of Fine, Fee, Court Cost	# Issued/ Filed	Statute Reference	Total of Amt Collected	GL Acct No.	Amt. Collected
FINES:					28,418.12
County Fines (Local Fine)		LGC 113.044, PC 12.23		1200-351-10-866-000-0-000	$ ~~28,031.56~~
Texas Parks & Wildlife 85% Fine (State Fine)		PWC 12.107		1100-207-20-000-012-0-000	191.25
No Safety Belt 50% Fine (State Fine)		TRC 545.412, 545.413		1100-207-20-000-028-0-000	~~237.56~~ 262.87
Gross Weight 50% Fine (State Fine)		TRC Sec 621.506(g)		1100-207-20-000-013-0-000	0 ~~270.00~~
School District 50% Fines		Educ. Code § 29.093 (d) 3 (A)		1100-207-30-000-009-0-000	-
LOCAL COURT COSTS AND FEES:					
Courthouse Security Adm. Fee ($3)		CCP Art. 102.017 (b)		1241-341-10-000-001-0-000	1038.29 ~~1,031.03~~
Courthouse Security Fund JP ($1)		CCP Art. 102.017		1245-341-10-866-000-0-000	~~328.11~~ 326.69
Justice Court Technology Fund ($4)		CCP Art. 102.0173		1242-341-10-000-000-0-000	1364.38 ~~1,358.20~~
Time Payment - @ 40% OF $25.00 ($10.00)		LGC 133.103 (d)		1100-341-10-000-001-0-000	~~164.24~~
Time Payment - @ 10% of $25.00 ($2.50)		LGC 133.103 (c)		1100-341-10-000-002-0-000	~~31.06~~
Administrative Local Transaction Fee ($2)		CCP Art. 102.072		1100-341-10-000-003-0-000	841.14 ~~835.23~~
Motor Vehicle Adm. Fee ($10-$20)		TRC Sec 548.605, 551.026, 502.407		1100-341-10-000-004-0-000	~~100.00~~
Special Fees				1100-341-10-866-000-0-000	~~228.00~~
Deferred Disposition		CCP Art. 45.051	158.00		
Administrative Fee - "Drivers Safety Course" ($10)		CCP Art. 45.051(10)	70.00		
Support of Judiciary Fund ($ 60)		LGC 133.105		1100-341-10-000-009-0-000	196.91 ~~196.04~~
Traffic Fee ($3)		TRC 542.403		1100-341-10-866-000-0-000	570.83 ~~526.89~~
Child Safety ($20-$25)		CCP Art. 102.014		1100-341-10-000-011-0-000	125.00 ~~100.00~~
Failure to Appear ($4)		TC 706.006/TC 706.007(d)(2)		1100-341-10-000-012-0-000	-
STATE COURT COSTS AND FEES:					15.00
Criminal Justice Planning Fund CCP ($5)		CCP Art. 102.081		1100-207-20-000-003-0-000	~~30.00~~ 15.00
State General Revenue Fund ($2.50)		CCP Art. 102.018		1100-207-20-000-010-0-000	7.50 ~~10.00~~
Law Enforcement Education Fund (____$1, ____$1.50, ____$3.50)		Govt Code Sec. 415.002		1100-207-20-000-011-0-000	~~10.50~~ 7.00 ~~9.50~~
Operators and Chauffeurs License Fund ($75)		TRC 521.192		1100-207-20-000-031-0-000	75.00
Time Payment - @50% OF $25.00 ($12.50)		LGC 133.103 (b)		1100-207-20-000-005-0-000	205.31
Juvenile Crime and Delinquency Fund (____$ 25, ____$ 50)		CCP Art. 102.0151(m)		1100-207-20-000-007-0-000	3.75
Comprehensive Rehabilitation Fund ($5)		CCP Art. 102.082		1100-207-20-000-008-0-000	5.00
Fugitive Apprehension Fund ($5)		CCP Art. 102.009 (a) 2		1100-207-20-000-009-0-000	50.00
Consolidated Court Costs Fund ($17)		[illegible]		1100-207-20-000-015-0-000	13613.40 ~~13,557.14~~
Compensation Victims Of Crime Fund (____$1, ____$5, ____$15, ____$35)		CCP Art. 56.55 (2) & (3)		1100-207-20-000-017-0-000	210.00
Judicial & Court Personnel Training Fund (____$1, ____$2)		Govt Code Sec. 56.001 (b)		1100-207-20-000-027-0-000	21.00
Correctional Management Institute of Texas Fund ($ 50)		CCP Art. 102.039		1100-207-20-000-029-0-000	2.50
Indigent legal Services Fee-JP ($6)	55	Govt Code Sec. 101.041 (2)(B)		1100-207-20-000-033-0-000	330.00
State Traffic Fee- Subtitle C ($30)		TRC Sec 542.403		1100-207-20-000-035-0-000	5028.38 ~~4,918.41~~
Jury Service Fee ($1)		CCP Art. 102.0045		1100-207-20-000-053-0-000	1316.39 ~~1,310.22~~
Support of Judiciary Fund ($1.40)		LGC 133.105		1100-207-20-000-054-0-000	1747.73 ~~1,739.48~~
Birth Certificate Fee ($1.80)	0	HSC 191.0226(f)		1100-207-20-000-039-0-000	-
Defensive Driving Record Fee ($10)		CCP Art. 45.051(b-1)		1100-207-20-000-057-0-000	-
Indigent Defense Representation Fund ($2)		LGC 133.107/GC 102.023		1100-207-20-000-059-0-000	632.27 ~~629.43~~
Moving Violation Fee ($0.10)		CCP Art. 102.022 GC		1100-207-20-000-061-0-000	77.40 ~~33.00~~
Safety Seat Violation Fee ($0.15)		TC 545.412 (b-1)		1100-207-20-000-062-0-000	0.00 ~~0.45~~
~~Failure to Appear $20~~ Electronic Filing Fee		TC 706.006/TC 706.007(d)(2)		1100-207-20-000-[illegible]-0-000	550.00 -
ARREST/WARRANT FEES: STATE		CCP Art. 102.011			
DPS ($3, $5, $35, $50)				1100-207-20-000-014-0-000	1580.69 ~~1,578.60~~
TABC ($3, $5, $35, $50)				1100-207-20-000-020-0-000	5.00
PKWL ($1, $5, $35, $50)				1100-207-20-000-021-0-000	15.00
ARREST/WARRANT/SERVICE FEES: COUNTY		LGC 118.131			
Sheriff Fees:				1100-342-10-000-001-0-000	109.78 ~~111.78~~
Constable Fees:					
Precinct #1				1100-342-10-291-000-0-000	-
Precinct #2				1100-342-10-292-000-0-000	330.00
Precinct #3				1100-342-10-293-000-0-000	4060.92 ~~3,930.00~~
Precinct #4				1100-342-10-294-000-0-000	-
Precinct #5				1100-342-10-295-000-0-000	-
District Attorney Fees				1100-341-10-000-007-0-000	-
Tax Assessor Fraud Investigators				1100-342-10-000-002-0-000	-
School District Arrest Fee				1100-342-10-000-003-0-000	5.00
Fire Marshal Fee				1100-342-10-000-001-0-000	-
Due to Others					
Warrant Fees Out of County Service Fees DIO Law Enforcement Agencies		CCP Art. 102.011 (a) 2 (A)		1100-207-30-000-031-0-000	0.00 ~~544.00~~
Due to Others- Refund-Overpayments				1100-202-00-000-812-0-000	14.31 ~~2.34~~ -
Due to Others				1100-202-00-000-812-0-000	-
Restitution				1100-202-00-000-812-0-000	-
Failure to Appear- OmniBase ($6)		TC 706.006/TC 706.007(d)(2)		1100-202-00-000-019-0-000	-
Justice Fees (Local Fees)				1100-341-10-000-001-0-000	1497 ~~1,337.40~~
Small Claims Court Filing Fee ($25)		LGC 118.121 118.122	250.00		
~~Justice Court Filing Fee $25~~ Debt Claim Fee		LGC 118.121 118.122	~~425.00~~ 625.1		
Forcible Entry and Detainer Court Filing Fee ($25) Landlord/Tenant		LGC 118.121 118.122	500.00		
Transcript Fees ($10)		LGC 118.121 118.125 (b)	-		
Abstract Fees ($5)		LGC 118.121 118.123 (c)	55.00		
Writ Filing Fee ($5)		LGC 118.121 118.123 (d)	45.00		
Issuing other Document ($1 1st pg. .25 for each addl' pg)		LGC 118.121 118.123 (e)	22.00		
Certified Copies of Court Papers ($2 1st pg. .25 for each addl pg)		LGC 118.121	-		
Probable Cause Tow Hearing Fee ($20)		LGC 101.041(a)	-		
Birth Certificates ($22 each $9.20 local)		HSC 191.0045 (3rd)		1100-341-10-000-001-0-000	-
Death Certificates ($20 each, each addl'l $3)		HSC 191.0045 (3rd)		1100-341-10-000-001-0-000	0.00 ~~[illegible]~~
Preservation of Vital Statistics Fee ($1 each)		HSC Sec 191.0045 (b)		1100-341-10-000-008-0-000	-
Jury Fees (Civil $5, Criminal $3)		[illegible] Govt Code Sec. 51.604			
		CCP 102.004		1100-341-10-000-000-0-000	0.00 ~~[illegible]~~

ALDITED BY THE HIDALGO COUNTY AUDITOR'S OFFICE
DATE 1/15/14

RECEIVED BY COUNTY AUDITOR

TOTAL AMOUNT DUE TO THE COUNTY TREASURER: $ ~~70,839.78~~

THIS REPORT IS DUE IN THE OFFICE OF THE COUNTY AUDITOR ON OR BEFORE THE 10TH WORKING DAY OF THE FOLLOWING MONTH (GC § 51.607)
COUNTY AUDITORS FORM JP-04 REVISED 7/2010

$70,255.78

Justice of the Peace Ismael Ochoa
Schedule of Adjustments
For the month ended November 30, 2013

Receipt #	Ticket #	Dt	Issue Description	Of	Date	JWRFEE	CCC	CTF	CHS	CHSJP	CJP	CO	CONJ	COPY	CR	CRF	CSS	CVCA	DPS	EFF	FA	GR	IDF	IMD	JCD	JCPT	JCTF	JSF	LEDA	LEOSE	LTF	MCWV	MVF	OCL	SFC	SFS	SO	STF	TFC	TP	TPW	WIDP	REC3	Total
Fline Fee should be DCF and not CTF. In addition, CIVIL CASE type should no longer be used. Debt Claim should be used instead.																																												
B	35670812		C-13-466MO	Civil Case	11/6/2013			25				70								10				6																						111
B	35672812		C-13-467MO	Civil Case	11/6/2013			25				140								10				6																						181
B	35673812		C-13-468MO	Civil Case	11/6/2013			25				140								10				6																						181
B	35674812		C-13-469MO	Civil Case	11/6/2013			25				70								10				6																						111
B	35676812		C-13-470MO	Civil Case	11/6/2013			25				70								10				6																						111
B	35677812		C-13-471MO	Civil Case	11/6/2013			25				70								10				6																						111
B	35678812		C-13-472MO	Civil Case	11/6/2013			25				70								10				6																						111
B	35679812		C-13-473MO	Civil Case	11/6/2013			25				70								10				6																						111
B	35573812		C-13-474MO	Civil Case	11/8/2013			25				70								10				6																						111
B	35574812		C-13-475MO	Civil Case	11/8/2013			25				70								10				6																						111
B	35575812		C-13-476MO	Civil Case	11/8/2013			25				70								10				6																						111
B	35576812		C-13-477MO	Civil Case	11/8/2013			25				70								10				6																						111
B	35579812		C-13-478MO	Civil Case	11/8/2013			25				140								10				6																						181
B	35583812		C-13-479MO	Civil Case	11/13/2013			25				70								10				6																						111
B	35584812		C-13-480MO	Civil Case	11/13/2013			25				70								10				6																						111
B	35585812		C-13-481MO	Civil Case	11/13/2013			25				70								10				6																						111
B	35590812		C-13-482MO	Civil Case	11/19/2013			25				70								10				6																						111
B	35590612		C-13-483MO	Civil Case	11/19/2013			25				70								10				6																						111
B	35591512		C-13-484MO	Civil Case	11/19/2013			25				70								10				6																						111
B	35591612		C-13-485MO	Civil Case	11/19/2013			25				70								10				6																						111
B	35591712		C-13-486MO	Civil Case	11/19/2013			25				140								10				6																						181
B	35592212		C-13-487MO	Civil Case	11/19/2013			25				140								10				6																						181
B	35597612		C-13-488MO	Civil Case	11/20/2013			25				140								10				6																						181

Receipt #	Ticket #	Dt	Issue Description	Of	Date	JWRFEE	CCC	CTF	CHS	CHSJP	CJP	CO	CONJ	COPY	CR	CRF	CSS	CVCA	DPS	EFF	FA	GR	IDF	IMD	JCD	JCPT	JCTF	JSF	LEDA	LEOSE	LTF	MCWV	MVF	OCL	SFC	SFS	SO	STF	TFC	TP	TPW	WIDPS	REC3	Total
Fline fee should be LTF and not CTF. Forcible Entry Detainer should no longer be used. Eviction/Tenant should be used instead.																																												
B	35572812	FED-13-1546MO	Forcible Entry Detai		11/1/2013			25				70								10				6																						111
B	35606812	FED-13-1554MO	Forcible Entry Detai		11/4/2013			25				140								10				6																						181
B	35639812	FED-13-1566MO	Forcible Entry Detai		11/4/2013			25				140	13.5							10				6																						194.5
B	35567812	FED-13-1577MO	Forcible Entry Detai		11/4/2013			25				140								10				6																						181
B	35564812	FED-13-1588MO	Forcible Entry Detai		11/5/2013			25				70								10				6																						111
B	35564712	FED-13-1594MO	Forcible Entry Detai		11/5/2013			25				70								10				6																						111
B	35573812	FED-13-1604MO	Forcible Entry Detai		11/8/2013			25				70	2.5							10				6																						113.5
B	35586812	FED-13-1646MO	Forcible Entry Detai		11/15/2013			25				70								10				6																						111
B	35589812	FED-13-1654MO	Forcible Entry Detai		11/18/2013			25				70								10				6																						111
B	35591812	FED-13-1664MO	Forcible Entry Detai		11/18/2013			25				70								10				6																						111
B	35592812	FED-13-1688MO	Forcible Entry Detai		11/20/2013			25				70								10				6																						111
B	35594812	FED-13-1704MO	Forcible Entry Detai		11/21/2013			25				70								10				6																						111
B	35594112	FED-13-1711MO	Forcible Entry Detai		11/21/2013			25				70								10				6																						111
B	35403712	FED-13-1718MO	Forcible Entry Detai		11/25/2013			25				70								10				6																						111
B	35403112	FED-13-1734MO	Forcible Entry Detai		11/25/2013			25				70								10				6																						111
B	35403212	FED-13-1744MO	Forcible Entry Detai		11/25/2013			25				140								10				6																						181

Receipt #	Ticket #	Dt	Issue Description	Of	Date	JWRFEE	CCC	CTF	CHS	CHSJP	CJP	CO	CONJ	COPY	CR	CRF	CSS	CVCA	DPS	EFF	FA	GR	IDF	IMD	JCD	JCPT	JCTF	JSF	LEDA	LEOSE	LTF	MCWV	MVF	OCL	SFC	SFS	SO	STF	TFC	TP	TPW	WIDPS	REC3	Total
LEOSE ($11), LEMF ($9), CJP ($5) should be assessed. In addition, LEDA and TFC should not be assessed.																																											
B	34028812	F95-05-183	DISPLAY COUNTERFEIT		5/19/1995							202.5						15	5			2.5				1			1		2								3			35		267
LEOSE should be $1. LEMF ($9) needs to be assessed.																																											
B	34027312	F95-05-184	NO LIABILITY INSURAN		5/19/1995						5	175						15	5			2.5				1			1.5	2				75								35		317
LEDA ($11), LEMF ($9), LEOCT ($2) should be assessed. In addition, LEOSE should not be assessed.																																											
B	34004112	F96-05-46	SPEEDING (EXCEED PRI		4/27/1996						5	70			5			15	5			2.5				1			3.5	2								3			50		170
CCC, CHS, JCD should be assessed. In addition, GR and LEOSE should not be assessed.																																											
B	35924712	F96-07-276	NO SAFETY BELT		7/6/1996						5	50						15	5			2.5				1			3.5	2								3			50		137
LTF should be assessed.																																											
B	35599112	F99-1254MO	NO SAFETY BELT		11/30/1999		17		3			25						15	5		5				0.25	1																	50		124.25
Fine needs to be split 50% CD and 50% CRF.																																											
B	35542112	F06-4299MO	UNRESTRAINED CHILD		8/16/2006		40		3	1						50			5								4	4			2				0.6	3.4		30	3			50		196
CS should be assessed.																																											
B	35970112	T13-5638MO	SPEEDING (SCHOOL ZON		9/30/2013		0.83			0.01		75											0.01							2		0.01			0.01	0.01		0.01		25				102.1
MVF needs to be assessed.																																											
B	34035112	T10-2930MO	VIOLATE DL RESTRICTI		7/1/2010		40		3	1		132							5				2				4	4			2				0.6	5.4					50			249
B	35955012	T10-3553MO	NO DRIVER'S LICENSE		8/30/2010		40		3	1		132							5				2				4	4			2				0.6	5.4					50			249
B	35956112	T11-1877MO	NO DRIVER'S LICENSE		2/10/2011		40		3	1		66											2				4	4			2				0.6	5.4	5							133
B	35408912	T11-2598MO	NO DRIVER'S LICENSE		3/31/2011		40		3	1		66							5				2				4	4			2				0.6	5.4								133
B	35552112	T11-4951MO	NO DRIVER'S LICENSE		9/22/2011		40		3	1		132							5				2				4	4			2				0.6	5.4							50	249
B	35598112	T11-5423MO	DRIVING WHILE LICENS		10/14/2011		40		3	1		132							5				2				4	4			2				0.6	5.4							50	249
B	35599812	T12-0405MO	NO DRIVER'S LICENSE		12/7/2011		40		3	1		132							5				2				4	4			2				0.6	5.4							50	249
B	35587412	T12-1685MO	NO DRIVER'S LICENSE		2/19/2012		40		3	1		132							5				2				4	4			2				0.6	5.4							50	249

Justice of the Peace Ismael Ochoa
Schedule of Adjustments
For the month ended November 30, 2013

Receipt #	Ticket #	Da	Issue Description	Of	Date	JWRTLK	CCC	CJF	CHS	CHSJP	CJP	CD	CCH3	CCPY	CR	CRF	CSS	CVCA	DPS	EFF	FA	GR	IDF	IMD	JCD	JCPT	JCTF	JSF	LEGA	LEOSE	LTF	MCWV	MVF	OCL	SJFC	SMS	SO	STF	TFC	TP	TPW	CONST3 WEDREC3	Total
B	3555833	T13	DRIVING WHILE LICENS		4/6/2013		40		3	1		132							5				2				4	4			2				0.6	5.4						50	249
B	3555793	T13	2380MD		NO DRIVER'S LICENSE		40		3	1		175.9							5				2				4	4			2				0.6	5.4							192.9
B	3554413	T13	3604MD		NO DRIVER'S LICENSE		40		3	1		66							5				2				4	4			2				0.6	5.4						50	183
B	3554411	T13	3799MD		NO DRIVER'S LICENSE		40		3	1		132							5				2				4	4			2				0.6	5.4						50	249
B	3558971	T13	4404MD		NO DRIVER'S LICENSE		40		3	1		132							5				2				4	4			2				0.6	5.4						50	249
B	3554213	T13	3068MD		NO DRIVER'S LICENSE							66																			2												68
B	3554113	T13	3383MD		NO DRIVER'S LICENSE		40		3	1		67							5				2				4	4			2				0.6	5.4							134
B	3577213	T13	3404MD		NO DRIVER'S LICENSE		40		3	1		66							5				2				4	4			2				0.6	5.4							133
B	3559613	T13	3635MD		NO DRIVER'S LICENSE		40		3	1		33							5				2				4	4			2				0.6	5.4							100
B	3555413	T13	3466MD		NO DRIVER'S LICENSE		40		3	1		66							5				2				4	4			2				0.6	5.4							133
B	3584033	T13	4132MD		NO DRIVER'S LICENSE		40		3	1		66							5				2				4	4			2				0.6	5.4							133
B	3575613	T13	3759MD		NO CLASS A CDL		40		3	1		66							5				2				4	4			2				0.6	5.4							133
B	3559013	T13	3924MD		SAFETY SEAT CHILD PA		40		3	1		12.58				12.57			5				2				4	4			2				0.6	5.4		30	3				125.15
B	3560253	T13	3944MD		SAFETY SEAT CHILD PA		40		3	1						12.5			5				2				4	4			2				0.6	5.4		30	3				100
B	3582133	T13	4616MD		SAFETY SEAT CHILD PA		40		3	1		12.5				12.5			5				2				4	4			2				0.6	5.4		30	3				125
B	3557153	T13	5946MD		18WLS EXCEED WEIGHT		9/24/2013		40		3	1		16							5				2				4	4			2				0.6	5.4							83

Receipt #	Ticket #	Da	Issue Description	Of	Date	JWRTLK	CCC	CJF	CHS	CHSJP	CJP	CD	CCH3	CCPY	CR	CRF	CSS	CVCA	DPS	EFF	FA	GR	IDF	IMD	JCD	JCPT	JCTF	JSF	LEGA	LEOSE	LTF	MCWV	MVF	OCL	SJFC	SMS	SO	STF	TFC	TP	TPW	CONST3 WEDREC3	Total
MVF should not be assessed.																																										
B	3595853	T13	O978MD		NO SAFETY BELT		2/27/2013		40		3	1		50							5				2				4	4			2		0.1		0.6	5.4		30	3		50		200.1
B	3565653	T13	1349MD		NO SAFETY BELT		2/21/2013		40		3	1		50							5				2				4	4			2		0.1		0.6	5.4		30	3			50	200.1
B	3570213	T13	0999MD		NO SAFETY BELT		1/17/2013		40		3	1		50							5				2				4	4			2		0.1		0.6	5.4		30	3				150.1
B	3566013	T13	2179MD		NO SAFETY BELT		4/24/2013		40		3	1		50							5				2				4	4			2		0.1		0.6	5.4		30	3				150.1
B	3569033	T13	4403MD		NO SAFETY BELT		8/28/2013		40		3	1		50							5				2				4	4			2		0.1		0.6	5.4		30	3			50	200.1
B	3568263	T13	0585MD		SEAT BELT VIOLATION		1/3/2013		40		3	1		50							5				2				4	4			2		0.1		0.6	5.4		30	3				150.1
B	3556363	T13	1396MD		NO SAFETY BELT		2/14/2013		40		3	1		50							5				2				4	4			2		0.1		0.6	5.4		30	3				150.1
B	3557103	T13	2137MD		NO SAFETY BELT		4/1/2013		40		3	1		50							5				2				4	4			2		0.1		0.6	5.4		30	3				150.1
B	3563613	T13	2154MD		NO SAFETY BELT		4/5/2013		40		3	1		50							5				2				4	4			2		0.1		0.6	5.4		30	3				150.1
B	3557323	T13	2282MD		SEAT BELT VIOLATION		4/15/2013		40		3	1		50							5				2				4	4			2		0.1		0.6	5.4		30	3				150.1
B	3567613	T13	3234MD		SEAT BELT VIOLATION		5/23/2013		40		3	1		49.9							5				2				4	4			2		0.1		0.6	5.4		30	3				150
B	3553513	T13	3464MD		NO SAFETY BELT		6/20/2013		40		3	1		50							5				2				4	4			2		0.1		0.6	5.4		30	3				150.1
B	3575793	T13	3766MD		EXPIRED COMMERCIAL		7/1/2013		40		3	1		99.9							5				2				4	4			2		0.1		0.6	5.4		30	3				200
B	3554823	T13	5595MD		EXPIRED DRIVER'S LIC		9/16/2013		40		3	0.99							5				1.99				4	4			2		0.09		0.59	5.39							67
B	3587513	T13	5723MD		EXPIRED DRIVER'S LIC		9/16/2013		0.05			0.01		66									0.01									2		0.01		0.01	0.01							68.1
B	3565513	T13	5502MD		EXPIRED DRIVER'S LIC		9/17/2013		40		3	1		66							5				2				4	4			2		0.1		0.6	5.4							133.1
B	3599513	T13	6451MD		EXPIRED DRIVER'S LIC		9/22/2013		40		3	1		66							5				2				4	4			2		0.1		0.6	5.4							133.1
B	3597513	T13	6722MD		EXPIRED DRIVER'S LIC		9/23/2013		0.05			0.01		66									0.01									2		0.01		0.01	0.01							68.1
B	3577313	T13	5981MD		EXPIRED DRIVER'S LIC		10/3/2013		40		3	1		0.9							5				2				4	4			2		0.1		0.6	5.4							68
B	3587713	T13	6541MD		EXPIRED DRIVER'S LIC		10/3/2013		40		3	1		66							5				2				4	4			2		0.1		0.6	5.4							133.1
B	3593313	T13	5169MD		NO SAFETY BELT		9/13/2013		30		2.3	0.74							3.75				1.49				3	3			2.5		0.07		0.44	4.05		22.48	3.25				75
B	3577513	T13	6761MD		NO SAFETY BELT		10/17/2013		40		3	1		50							5				2				4	4			2		0.1		0.6	5.4		30	3				150.1

Receipt #	Ticket #	Da	Issue Description	Of	Date	JWRTLK	CCC	CJF	CHS	CHSJP	CJP	CD	CCH3	CCPY	CR	CRF	CSS	CVCA	DPS	EFF	FA	GR	IDF	IMD	JCD	JCPT	JCTF	JSF	LEGA	LEOSE	LTF	MCWV	MVF	OCL	SJFC	SMS	SO	STF	TFC	TP	TPW	CONST3 WEDREC3	Total
CSJ should not be assessed.																																										
B	3582513	T13	0590MD		ALLOW CHILD (4-14) T		1/3/2013		40		3	1		12.5				12.5	0.15		5				2				4	4			2		0.1		0.6	5.4		30	3				125.25
LTF is under assessed by $2.																																											
B	3559293	T13	4466MD		NO SAFETY BELT		8/8/2013							50																														50
B	3574873	CR13	0911MO		OPEN CONTAINER OF AL		8/24/2013							73																			2									25			100
B	3553213	CR13	0907MO		POSS. OF PARAPHERNALI		7/13/2013							109																			2												109
LTF was ever assessed for $2.																																										
B	3577513	T13	5180MD		NO SAFETY BELT		9/23/2013							50																			4												54
Was offense within 20 miles of an international boarder? If so, entire fine is retained by the county.																																										
B	3581913	T13	6317MO		OVER 34,000 LBS TAND		10/3/2013		40		3	1		110							5				2				4	4			2	110			0.6	5.4							287
B	3603313	T13	6738MO		OVER 34,000 LBS TAND		10/14/2013		40		3	1		110							5				2				4	4			2	110			0.6	5.4							287
B	3557103	T13	5947MO		OVER GROSS WEIGHT (C		9/24/2013		40		3	1		50							5				2				4	4			2	50			0.6	5.4							167
Please look up if driver was in possession of open container to determine if MVF should be assessed.																																										
B	3585413	CR08-001	3MO		OPEN CONTAINER OF AL		12/21/2007		40		3	1		500							5								4	4			2				0.6	3.4			25		50		633
B	3547313	CR13-0417	MO		OPEN CONTAINER OF AL		4/17/2013							48																			2												50
B	3554933	CR13-0662	MO		OPEN CONTAINER OF AL		5/27/2013		17		1.3	0.42							2.13				0.85				1.7	1.69			1.82				0.25	2.28			10.61				40
$1F and $FC should not be assessed.																																										
B	3594033	CR13-1040	MO		ASSAULT CLASS C		10/5/2013		40		1	1		26.5											2				4	4			3		0.1		0.6	5.4	5	30	2				127

Justice of the Peace Ismael Ochoa
Schedule of Adjustments
For the month ended November 30, 2013

Receipt #	Ticket #	Da	Items Description	Of	Date	JWB	LEX	CCC	CFT	CHS	CHSJP	CJP	CO	CON3	COPT	CR	CRF	CSS	CVCA	DPS	EFF	FA	GR	HDF	HID	JCB	JCPT	JCT8	JSF	LEOA	LEOSE	LTF	MCWV	MVF	OCL	SFC	SHS	SO	STF	TIC	TP	TPW	WIDRECS	Total
Please enter an event into Odyssey to explain the reason for the waiting and the re-issue of the following receipts.																																												
EB35752J12	T13-6496MO		DISREGARD STOP SIGN		10/2/2013			40		3	1									5				2				4	4			2		0.1		0.6	5.4		30	3				120.1
EB35752J13	T13-6496MO		DISREGARD STOP SIGN		10/2/2013			-40		-3	-1									-5				-2				-4	-4			-2		-0.1		-0.6	-5.4		-30	-3				-120.1
EB 35752J12	T13-6496MO		DISREGARD STOP SIGN		10/2/2013			40		3	1									5				2				4	4			2		0.1		0.6	5.4		30	3				120.1
EB35799J12	T13-6772MO		NO DRIVER'S LICENSE		10/25/2013								33.1																															33.1
EB35799J12	T13-6772MO		NO DRIVER'S LICENSE		10/25/2013								-33.1																															-33.1
EB 35799J12	T13-6772MO		NO DRIVER'S LICENSE		10/25/2013								33.1																					2										35.1
EB35805J12	T13-3493MO		FAIL TO CONTROL SPEE		6/4/2013			31.2		2.5	0.83		120							4.15				1.67				3.32	3.33			3.66		0.09		0.49	4.48		24.9	2.49				188.1
EB35805J13	T13-3493MO		FAIL TO CONTROL SPEE		6/4/2013			-31		-2.5	-0.83		-103							-4.15				-1.67				-3.32	-3.3			-3.66		-0.09		-0.49	-4.48		-24.9	-2.49				-188.1
EB 35805J12	T13-3493MO		FAIL TO CONTROL SPEE		6/4/2013			31.2		2.5	0.83		70							4.15				1.67				3.32	3.33			3.66		0.09		0.49	4.48		24.9	2.49	25			188.1
Please enter an event into Odyssey to explain the reason for the issuance of receipts with a zero amount.																																											
EB35172J12	013-13-1671MO		Favorable Entry Detail		11/20/2013																																							0
EB36036J12	WRIT 13-00414		Favorable Entry Detail		11/27/2013																																							0

NOTE:
It appears that 7 out of 9 Overweight Violation cases collected in the month of November 2013 were assessed the incorrect fine. Please refer to Transportation Code 621.506 for the fine amount that should be collected. In addition, keep in mind that a repeat violation involving a single axle, tandem axle, or gross weight that occurs within the same year carries a double fine.

COUNTY of HIDALGO



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

EDINBURG, TEXAS 78539

February 6, 2014

The Honorable Ismael Ochoa
Hidalgo County Justice of the Peace Pct. 3, Pl. 2
730 Breyfogle, Suite A
Mission, Texas 78572

Re: Review of *Monthly Fines and Fees Report* and Supporting Documentation
For the month of December 2013

Dear Judge Ochoa:

We have conducted a limited scope review of the *Monthly Fines and Fees Reports* and supporting documentation for the month of December 2013 pursuant to Local Government Code §115.002 (a), §115.002 (b), and Code of Criminal Procedures Article 103.011. The objective of the review was to determine whether fines, fees, and court costs collected were properly accounted and reported.

Scope:
The scope of our review was limited to collections reported by your office on the *Monthly Fines and Fees Report* for the month of December 2013. 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 fines, fees, and court cost statutes and schedules. The following procedures were also performed:

- Reviewed the submittal dates of the *Monthly Fines and Fees Report* and applicable supporting documentation to the County Auditor's Office to determine if the report and applicable supporting documentation were received within five days after the last day of the month pursuant to Local Government Code § 114.001 (b).
- Verified the signature on the *Monthly Fines and 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 Fines and Fees Report* by footing and cross-footing the report.
- Reviewed receipts issued to determine if fines, fees, and court costs were allocated and reported in the proper amounts and verified whether any adjustments were made.
- Verified that procedures for voided receipts were properly followed.
- Verified that collections per the *Monthly Fines and Fees Report* agreed to: 1.) total receipts issued per *Ableterm's* Receipt Journal Report, 2.) total collections per *Ableterm's* Fee Distribution Reports, 3.)

total deposits made with the County Treasurer, and 4.) total deposits posted to *alio's* Undistributed Receipts general ledger account.

- Verified that "Discharge" collections received by the Sheriff's Office were receipted by the Justice of the Peace Office and included on the *Monthly Fines and Fees Report.*
- Verified the sequence of receipts per the *Monthly Fines and Fees Report* agreed to *Ableterm's* Receipt Journal Report, and the Sheriff's "D" Report. In addition, verified that receipts followed sequential order.
- Compared the Online Credit Card Report to *Ableterm's* Daily Balance Report to ensure all online credit card transactions were timely receipted by the Justice of the Peace and County Treasurer's Office.
- Reviewed *Cashier's Daily Close-Out Reports* (Close-Out Reports) and County Treasurer receipts to determine whether fees collected were properly accounted & deposited with the County Treasurer on a daily basis.
- Reviewed receipts, Close-Out Reports, *Schedule of Receipts and Deposit* form, mail logs, and the *Monthly Fines and Fees Report*, among other reports, to verify proper completion.
- Verified if cash bonds posted by the defendants who failed to appear before the Justice of the Peace were forfeited (liquidated) by the 10th workday following the date of release from jail.

Conclusion:
Total collections for the month of December 2013 were $61,382.50. Based on the results of our review, we have concluded that fines, fees, and court costs were generally properly accounted and reported; however, the system of internal controls for the accounting and reporting of fines, fees, and court costs require improvement as noted in the following observations.

Observation No. 1:
We reviewed all receipts for the period in review to determine whether fines, fees, and court costs collected were properly allocated and reported.

The results of our review revealed that 68 receipts contained errors in the allocation of fees, fines, and court costs. The Justice of the Peace staff was made aware of the necessary revisions (see Exhibit A). According to the Court Coordinator, staff was confused with new civil fee codes. In addition, the receipting system was not properly receipting collections for moving violation cases. Staff has contact the Information Technology Department to correct this error.

There are numerous statutes that require Justices of the Peace to charge various fines, fees, and court costs for certain services and offenses. Fines, fees, and court costs must be allocated pursuant to State statutes and/or Commissioners Court approval.

The County may be held liable to the State for failure to properly allocate and report fines, fees, and court costs.

Recommendation:
Management should develop and implement formal procedures to ensure that fines, fees, and court costs are properly allocated and reported. At a minimum, the following procedures should be implemented:

- Staff should be provided with training regarding the proper allocation of fines, fees, and court costs.
- Staff should review the allocation of fines, fees, and court costs before the official County receipt is issued.
- Access for setting up offense codes with the proper fines, fees, and court costs in *AbleTerm* should be limited to staff with adequate knowledge of the applicable allocation.
- Staff should ensure that the proper fines, fees, and court costs allocation, offense date, and judgment date are entered when a case is setup in *AbleTerm.*

Observation No. 2:
Copies of the Office of Court Administration's (OCA) "Official JP Monthly Report" for the months of August 2013 and September 2013 have not been filed with the County Auditor's Office, as of today. In addition, a corrected copy of the July 2013, October 2013, November 2013, and December 2013 OCA's "Official JP Monthly Report" has not been filed with the County Auditor's Office, as of today. According to the Court Coordinator, pending reports will be submitted to the County Auditor's Office. In addition, the OCA reports were incorrect due the submission of the OCA report prior to making required adjustments.

Pursuant to Local Government Code § 114.001 (b), a monthly report must be filed within five days after the last day of each month. In addition, Local Government Code §112.002 (a) authorizes the county auditor to prescribe the system of accounting for the county. Local Government Code Section 112.002 (b) further states that "the county auditor may adopt and enforce regulations, not inconsistent with law or with a rule adopted under Section 112.003, that the auditor considers necessary for the speedy and proper collecting, checking, and accounting of the revenues and other funds and fees that belong to the county or to a person for whom a district clerk, district attorney, county officer, or precinct officer has made a collection or for whose use or benefit the officer holds or has received funds. Pursuant to Local Government Code Section 112.002 (a) and (b), the County Auditor requires the submittal of properly completed reports (i.e., *Monthly Fines and Fees Report, Schedule of Receipts and Deposits*, a copy of the Office of Court Administration's "Official JP Monthly Report", etc.) for checking and properly accounting for funds collected by the Justice of the Peace Offices.

Timely submittal of the OCA Report helps ensure that revenues are recognized in a timely manner.

Recommendation:
Copies of properly completed OCA's "Official JP Monthly Report" for the months of July 2013, August 2013, September 2013, October 2013, November 2013, and December 2013 should be filed with the County Auditor's Office no later than February 28, 2014.

Recommendation:
Management should develop and implement formal procedures to ensure that properly completed reports are filed with the County Auditor's Office once jail report and adjustments have been completed.

Observation No. 3:
We noted during our review that, at times, collections were not deposited at the bank on a daily basis. For example, collections for December 20, 2013 ($3,727.80) were not deposited until December 26, 2013. According to the Court Coordinator, individual responsible for making the deposits was unable to deposit the collections that same day; therefore, the collections were deposited until December 26, 2013.

Pursuant to the "Cash Handling Guidelines and Procedures" prescribed by the County Auditor's Office, cash receipts must be deposited intact on a daily basis, unless the amount collected is less than $100.00.

Failure to implement formal monitoring procedures to ensure that collections are deposited at the bank on a daily basis may result in the loss or misuse of County funds.

Recommendation:
Management should implement formal monitoring procedures to ensure that collections are deposited at the bank on a daily basis.

Observation No. 4:
We noted during our review that 15 of 15 *Cashier's Daily Close-Out Reports* (Close-Out Reports) prepared during the month of December 2013 were not submitted to the County Treasurer's Office on a daily basis after the bank deposit was made. The Close-Out Reports were submitted from 2 to 10 days after the bank deposit was made. According to the Court Coordinator, submission of the Close-Out Reports is delayed due to time delays in gathering the Close-Out Reports and applicable supporting documentation from staff members. According to the Court Coordinator, employees will be monitored to ensure that all required documents are gathered and submitted to the County Treasurer's Office in a timely manner.

The County Auditor's Office requires that cashiers reconcile cash on hand to receipts issued and the approved change fund, if any, on a daily basis by utilizing the *Cashier's Daily Close-Out Report*. Once the reconciliation is completed and the collections are deposited to the County's General Fund bank account, the Close-Out Report along with the bank validated deposit slip must be submitted to the County Treasurer's Office on a daily basis. The County Treasurer's Office utilizes the Close-Out Report, along with the bank validated deposit slip to timely receipt and account for the collections deposited to the County's General Fund bank account.

Failure to submit the Close-Out Report to the County Treasurer's Office on a daily basis results in the improper accounting of County funds.

Recommendation:
Management should ensure that the Close-Out Report is submitted to the County Treasurer's Office on a daily basis after the daily deposit has been made. The Close-Out Report and applicable supporting documentation

should be made readily available to the individual responsible for submitting the documentation to the County Treasurer's Office.

Observation No. 5:
We noted during our review that a mail log was not utilized to record payments received through the mail. According to the Court Coordinator, the individual responsible for preparing the daily mail logs was not informed about procedures for mail-in payments but has now been properly trained to list all mail-in payments on a daily mail log.

The County Auditor's Office requires that mail-in payments be listed on a daily mail log. The mail log should include the following information for each mail-in payment received: date received, the name of the payer, the amount of the remittance, the form of the remittance (e.g., cash or check), and, if applicable, the check number.

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

Recommendation: scenario
Management should ensure that a daily mail log is maintained to record payments received through the mail and that all staff is aware of mail-in payment procedures. Please refer to the mail log section of the "Cash Handling Guidelines and Procedures" prescribed by the County Auditor's Office for the minimum procedures to be implemented for processing mail-in payments.

Please provide a written management response to the observations noted above by February 28, 2014.

If you should have any questions or would like to schedule a meeting to discuss the above noted observations, please do not hesitate to contact Marissa Castillo, Internal Auditor I, at 318-2511 ext. 4650, Yvonne Torres, Revenue Audit Supervisor, at ext. 4642, Arcy B. Duran, CPA, Director of Audit, at ext. 4645, or me at ext. 4604.

Respectfully,

Ray Enfracio, CPA
County Auditor

Enclosures

cc: Valde Guerra, Commissioners Court Executive Officer

Justice of the Peace Ismael Ochoa
Schedule of Adjustments
For the month ended December 31, 2013

LTF needs to be assessed.

Receipt #	Do	ckt #	De	Items Description Of	fDate	ABC	BOND	CCC	CTF	CHS	CJP	CO	CONJ	CR	CRF	DPS	EFF	FA	GR	IDI	IND	JCD	JCTF	JSF	LEAH	LEOC	LTF	MVF	SAF	SFS	SCI	STF	TFC	TP	TPW	TPWF FCONST3	PREC32 WRITPC	Total
Dn362541132A		497 04 346		FAIL TO CONTROL SPEE	7/19/1996						5	22		5		15	5		2.5						0.5	1	2							3				50	117
D/ 36458132		CR00-130	AM	MINOR IN POSSESSION	10/18/2000	5		17		3		22				15		5				0.25	2																74 25
LTF is under assessed by $2.																																						
D036412132		T10-086	AM	ALLOW CHILD TO RIDE	2/11/2010							14 55			14 55												2										50		81 1
D/ 36440132		T12-1176	AM	SPEEDING (EXCEED PRI	2/1/2012			0 03		0 01		44 9								0 01									0 01	0 01		0 02		25			50	120
D136074132		T12-5442	AM	UNSAFE SPEED - 0 MPH	10/20/2012			0 03		0 01		206								0 01									0 01	0 01		0 02						206 1
D136190132		T13-6808	AM	NO DRIVER'S LICENSE	10/18/2013			29 01		2 24	0 74					3 73				1 43			2 99	2 98			1 49	0 07		0 44	4 02							50
D136253132		T13-6934	AM	FAIL TO MAINTAIN FIN	10/31/2013			8 38		0 62	0 2					1 84				0 4			0 82	0 82			0 41			0 12	1 1							13 7
D036362132		T13-6935	AM	DROVE ON IMPROPER B	10/28/2013							100																											100
LTF is under assessed by $1.																																						
D036258132		T13-6300	AM	NO DRIVER'S LICENSE	9/28/2013			0 05			0 01	66								0 01							1	0 01		0 01	0 01							67 1
Please enter a Judgement date to determine if TP needs to be assessed.																																						
D/ 36147132		T01-0709	AM	DISREGARD STOP SIGN	2/10/2001			17		3		52 75				15		5				0 25	2					2					5		3	25				130
Please enter a Judgement date. TP needs to be assessed.																																						
D/ 36213132		T13-5394	AM	SPEEDING (EXCEED PRI	9/14/2013			10 02		0 75	0 26	45				1 25				0 51				1	3			2 5	0 03		0 16	1 35		7 52	0 75				72 1
D/ 36049132		T13-6756	AM	NO DRIVER'S LICENSE	9/20/2013			0 05			0 01	66								0 01								2	0 04		0 01	0 01							68 1
MVF needs to be assessed.																																						
D036402132		T10-0867	AM	NO DRIVER'S LICENSE	2/11/2010							31																2							25		50		110
D/ 36307132		T12-1375	AM	NO DRIVER'S LICENSE	2/14/2012			40		3	1	132				5				2			4	4			2			0 6	5 4						50	249
D/ 36098132		T12-1670	AM	FAIL TO DISPLAY DRV	3/2/2012			40		3	1	66				5				2			4	4			2			0 6	5 4							133
2136029132		T13-1670	AM	NO DRIVER'S LICENSE	3/23/2012			40		3	1	66								2			4	4			2			0 6	5 4	5						133
D/ 36081132		T12-4419	AM	NO DRIVER'S LICENSE	8/21/2012			40		3	1	132				5				2			4	4			2			0 6	5 4						50	249
D/ 36190132		T12-4549	AM	NO DRIVER'S LICENSE	9/12/2012			40		3	1	66				5				2			4	4			2			0 6	5 4							133
D/ 36203132		T12-4869	AM	NO DRIVER'S LICENSE	9/28/2012			40		3	1	132								2			4	4			2			0 6	5 4	5					50	249
D/ 36308132		T13-0927	AM	NO DRIVER'S LICENSE	2/15/2013			40		3	1	66				5				2			4	4			2			0 6	5 4							133
D/ 36407132		T13-1635	AM	DRIVING WHILE LICENS	3/12/2013			40		3	1	66				5				2			4	4			2			0 6	5 4							133
D/ 36362132		T13-2113	AM	NO DRIVER'S LICENSE	3/25/2013			40		3	1	66				5				2			4	4			2			0 6	5 4							133
D/ 36342132		T13-3997	AM	DRIVING WHILE LICENS	7/5/2013			40		3	1	66				5				2			4	4			2			0 6	5 4							133
D136346132		T13-5087	AM	WITNESS COMMUNIC	9/9/2013			40		3	1									2			4	4			2		5	0 6	5 4		30	3					100
D136225132		T13-5705	AM	PERMIT UNLICENSED P	9/19/2013			40		3	1					5				2			4	4			2			0 6	5 4							67
MVF should not be assessed.																																						
D/ 36276132		T11-1512	AM	NO SAFETY BELT	6/20/2011			40		3	1	50				5				2			4	4			2	0 1		0 6	5 4		30	3			50	200 1
D/ 36290132		T11-5074	AM	NO SAFETY BELT	9/29/2011			40		3	1	50				5				2			4	4			2	0 1		0 6	5 4		30	3			50	200 1
D/ 36297132		T12-6048	AM	NO SAFETY BELT	12/19/2012			40		3	1	50				5				2			4	4			2	0 1		0 6	5 4		30	3			50	200 1
D136157132		T13-4791	AM	NO SAFETY BELT	7/13/2013			40		3	1	50				5				2			4	4			2	0 1		0 6	5 4		30	3				150 1
D/ 36137132		T13-4394	AM	NO SAFETY BELT	7/24/2013			40		3	1	49 9				5				2			4	4			2	0 1		0 6	5 4		30	3				150	
D/ 36385132		T13-4398	AM	NO SAFETY BELT	7/26/2013			40		3	1	50				5				2			4	4			2	0 1		0 6	5 4		30	3				150 1	
D/ 36291132		T13-4672	AM	NO SAFETY BELT	8/18/2013			29 98		2 25	0 74					3 75				1 49			3	3			1 5	0 07		0 44	4 05		22 5	2 25				75	
D/ 36249132		T13-6600	AM	EXPIRED DRIVER'S LIC	9/29/2013			40		3	1	66				5				2			4	4			2	0 1		0 6	5 4							133 1
CO (15%) should be 17 25 and TWPF (85%) should be 97 75.																																						
D/ 36110132		CR11-3367	AM	NO HUNTER EDUCATIC	9/2/2011			40		3	1	30								2			4	4			2			0 6	5 4				5	85		50	232
Based on Judgement date. TP should be assessed.																																						
Receipt #	Do	ckt #	De	Items Description Of	fDate	ABC	BOND	CCC	CTF	CHS	CJP	CO	CONJ	CR	CRF	DPS	EFF	FA	GR	IDI	IND	JCD	JCTF	JSF	LEAH	LEOC	LTF	MVF	SAF	SFS	SCI	STF	TFC	TP	TPW	TPWF FCONST3	PREC32 WRITPC	Total
DR36055132		T12-3042	AM	NO DRIVER'S LICENSE	5/11/2012			0 05			0 01	66								0 01							2	0 01		0 01	0 01							68 1
D/ 36172132		T13-3460	AM	SPEEDING (EXCEED PRI	6/21/2013							45															2												47
D/ 36154132		T13-4049	AM	SPEEDING (EXCEED PRI	7/6/2013							60															2												62
D136139132		T13-4519	AM	SPEEDING (EXCEED PRI	7/30/2013							51															2												53
D/ 36328132		T13-6153	AM	FAIL TO MAINTAIN FIN	9/16/2013							142															2												144
D/ 36118132		T13-6677	AM	SPEEDING (EXCEED PRI	9/17/2013							50 85																											50 85
D/ 36134132		T13-5600	AM	FAIL TO MAINTAIN FIN	9/19/2013							117															2												119
D/ 36173132		T13-5627	AM	NO DRIVER'S LICENSE	9/20/2013							65 1															2												67 1
D/ 36149132		T13-5771	AM	NO DRIVER'S LICENSE	9/26/2013			0 05			0 01	66					0 1			0 01							2	0 01		0 01	0 01							68 2
D/ 36044132		T13-5832	AM	FAIL TO MAINTAIN FIN	9/27/2013							142															2												144
D/ 36063132		T12-5971	AM	NO DRIVER'S LICENSE	10/3/2013							65 6															2												67 6
D036315132		T13-6750	AM	NO DRIVER'S LICENSE	10/10/2013							66															2												68
D036320132		T13-6752	AM	FAIL TO YIELD ROW OP	10/21/2013			10 02		0 75	0 26	48 9								0 51				1	1		2 5	0 03		0 16	1 35	1 3	7 52	0 75				76	
D036419132		T13-6967	AM	NO DRIVER'S LICENSE	10/28/2013			0 05			0 01	66								0 01							2	0 01		0 01	0 01							68 1	
D036319132		T13-5711	AM	FAIL TO MAINTAIN FIN	9/21/2013							48															2												50	
Judgement date is incorrect. Please enter correct judgement date.																																						
D/ 36338132		T13-3648	AM	NO DRIVER'S LICENSE	4/21/2013							69 1															2								25				96 1	

Exhibit A

Justice of the Peace Ismael Ochoa
Schedule of Adjustments
For the month ended December 31, 2013

Receipt #	Do	Ticket #	Da	License Description	Of	IDate	ABC	BOND	C3WAIPS CCC	CFF	CHS	CHSJP CJP	CO	CONS	CR	CRF	CVCA DPS	DFDREF EFF	FA	GR	IDF	IND	JCD	JCTF JCPS	JSF	LEAH	LEOCI	LTF	MVF	SAF	SHC SJFS	SO	STF	TFC	TP	TPW	TPWF FCONSTJ	PRECS2 WRITPC	Total
Was driver in possession of the open container? If so, MVF should be assessed.																																					
BR16066132		CR13 066566		OPEN CONTAINER OF A		6/1/2013			40		3	1	500								2			4	4			2			06	54				5			567
Fine is determined by weight, please specify amount over weight.																																					
BR16755132		T13 6840	MO	OVER 34,000 LBS. TAN		10/22/2013			40		3	1	100	06			5				2			4	4			2			06	54							167.1
BR16178132		113-7027	MO	OVER WEIGHT GROUP		11/6/2013			40		3	1	150				5				2			4	4			2			06	54							217
BR16048132		113-7047	MO	OVER WEIGHT GROUP		11/6/2013			40		3	1	150				5				2			4	4			2			06	54							217
BR16165132		113-7244	MO	OVER 34,000 LBS. TAN		11/13/2013			40		3	1	100				5				2			4	4			2			06	54							167
BR16164132		T13-7221	MO	OVER 34,000 LBS. TAN		11/19/2013			40		3	1	100				5				2			4	4			2			06	54							167
Bond was invalidated in less than 10 days. Please enter an event.																																					
BR16070132**		CR13-320254	MI	NO DRIVER'S LICENSE		12/2/2013		-133.1																														133.1
BR16070132A		CR13 320254	MI	NO DRIVER'S LICENSE		12/2/2013			40		3	1	66				2				4	4						2	01		06	54	5						133.1
BR16070132**		CR13-320254	MI	NO DRIVER'S LICENSE		12/2/2013		133.1																														133.1

CFF should not be used, please use the correct fee code (JDCT or SCT). In addition, CIVIL CASE type should no longer be used, use Debt Claim or Small Claim instead.

Receipt #	Do	Ticket #	Da	License Description	Of	IDate	ABC	BOND	C3WAIPS CCC	CFF	CHS	CHSJP CJP	CO	CONS	CR	CRF	CVCA DPS	DFDREF EFF	FA	GR	IDF	IND	JCD	JCTF JCPS	JSF	LEAH	LEOCI	LTF	MVF	SAF	SHC SJFS	SO	STF	TFC	TP	TPW	TPWF FCONSTJ	PRECS2 WRITPC	Total
BR16269132		C 13 510	MO	Civil Case		12/11/2013				25				70				10				6																111
BR16418132		C 13-528	MO	Civil Case		12/20/2013				25								10				6																41
BR16420132		C 13 529	MO	Civil Case		12/20/2013				25								10				6																41
BR16421132		C 13 530	MO	Civil Case		12/20/2013				25								10				6																41
BR16422133		C 13-531	MO	Civil Case		12/20/2013				25								10				6																41
BR16423133A		C 13-532	MO	Civil Case		12/20/2013				25								10				6																41
BR16424133		C 13 533	MO	Civil Case		12/20/2013				25								10				6																41
BR16425133		C 13 534	MO	Civil Case		12/20/2013				25								10				6																41
BR16426133		C 13 535	MO	Civil Case		12/20/2013				25								10				6																41
BR16427133		C 13 536	MO	Civil Case		12/20/2013				25								10				6																41
BR16428133		C 13-537	MO	Civil Case		12/20/2013				25								10				6																41
BR16429133		C 13 538	MO	Civil Case		12/20/2013				25								10				6																41
BR16430133		C 13 539	MO	Civil Case		12/20/2013				25								10				6																41
BR16431133		C 13 540	MO	Civil Case		12/20/2013				25								10				6																41
BR16433133		C-13 541	MO	Civil Case		12/20/2013				25								10				6																41
BR16434133		C 13 542	MO	Civil Case		12/20/2013				25								10				6																41
BR16435133		C 13 543	MO	Civil Case		12/20/2013				25								10				6																41
BR16437133		C 13 544	MO	Civil Case		12/20/2013				25								10				6																41
BR16441133		C 13 545	MO	Civil Case		12/20/2013				25								10				6																41
BR16442133		C 13 546	MO	Civil Case		12/20/2013				25								10				6																41
BR16443133		C 13-547	MO	Civil Case		12/20/2013				25								10				6																41
BR16444133		C 13 548	MO	Civil Case		12/20/2013				25								10				6																41
BR16445133		C-13 549	MO	Civil Case		12/20/2013				25								10				6																41
BR16446133		C 13-550	MO	Civil Case		12/20/2013				25								10				6																41
Forcible Entry Detainer case type should no longer be used. Instead use Landlord/Tenant case type.																																					
BR16301132		FED 13 139	AI	Forcible Entry Detai		9/27/2013		200																													5	205
SJF and TFC should be assessed.																																					
BR16581324		T13-5946	MO	TIRES EXCEED WEIGHT		9/24/2013							84															2										86
Did offense occurred while driver a bus, while vehicle was driven by a minor or while driving a school zone? If so, please assessed MVF.																																					
BR16776132		T13-725	MO	WIRELESS COMMUNIC		10/21/2013			40		3	1					5				2			4	4			2			06	54		30	3				300

Exhibit A

JUSTICE OF THE PEACE
MONTHLY FINES AND FEES COLLECTED
FOR THE MONTH OF: December-13

Judge: Ismael Ochoa ~~DAISY ZARATE~~ PBC
Precinct No. 3 Place No. 2
City: MISSION, TX
Hidalgo County, Texas

Part I: RECAP OF AMOUNT PAYABLE TO THE COUNTY TREASURER

TOTAL CASH COLLECTED	(Receipts #s)	36014OJ32	THRU	36453J32	$ ~~60,231.30~~ 61,382.50
	(Control #s)	2601607	THRU	2602016	
Sheriff's "D" Report	(Receipt #s)	36678J32	THRU	36657J32	
	(Control #s)		THRU		

LESS: DUE AS REFUNDS $ -
Overpayment
COST ON DEPOSIT 2,333.30 ~~2,147.20~~
ADD: COST ON DEPOSIT LIQUIDATED 286.10
AMOUNT OWED TO COUNTY (Should Match Amt in Part III) 59,335.30 $ ~~58,184.10~~
Less: Total amount of remittances to County Treasurer (From Part II) $ 61,382.50
Total funds due to County Treasurer (Overtransfer Made to Co Treas.) (2047.20 ~~58,184.10~~)

Part II: REMITTANCES MADE TO THE COUNTY TREASURER

DESCRIPTION	AMOUNT	RECEIPT NO.
Total Collections for the Month (See Schedule of Receipts & Deposits)	60231.30	
Add: Previous Month's Bond Overtransfer		
Add: HCSO Monthly "D" Collections Report	1151.20 ~~50.00~~	
	$ 61382.50	

PREPARED BY: DZ DATE PREPARED: 1/7/14

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

JUSTICE OF THE PEACE 1/7/14 DATE

RECEIVED
JAN 14 2014
HIDALGO COUNTY AUDITOR'S OFFICE

THIS REPORT IS DUE IN THE OFFICE OF THE COUNTY AUDITOR BEFORE THE FIFTH (5TH) WORKING DAY OF THE FOLLOWING MONTH (LGC § 114.001)
COUNTY AUDITOR'S FORM RE-JP-004 REVISED 2/10

JUSTICE OF THE PEACE
MONTHLY FINES AND FEES COLLECTED
FOR THE MONTH OF: December-13

Judge: Ismael Ochoa
Precinct No. 3 Place No. 2

PBC

City: MISSION, TX
Hidalgo County, Texas

Part III: SUMMARY OF COLLECTIONS PAYABLE TO THE COUNTY TREASURER PAGE 2 OF 2

Name of Fine, Fee, Court Cost	# Issued Filed	Statute Reference	Detail of Amt Collected	GL Acct No.	Amt. Collected
FINES:					
County Fines (Local Fine)		LGC 113.004, PC 12.23		1200-351-10-866-000-0-000	$ 24536.29 ~~24,070.04~~ M x1
Texas Parks & Wildlife 85% Fine (State Fine)		PWC 12.107		1100-207-20-000-012-0-000	97.75 ~~85.00~~ M
No Safety Belt 50% Fine (State Fine)		TRC 545.412, 545.413		1100-207-20-000-028-0-000	209.30 ~~240.30~~ M
Gross Weight 50% Fine (State Fine)		TRC Sec 621.506(g)		1100-207-20-000-013-0-000	-
School District 50% Fines		Educ Code § 25.093 (d) (1) (A)		1100-207-30-000-809-0-000	336.55 ~~1,026.54~~ M
LOCAL COURT COSTS AND FEES:					
Courthouse Security Adm Fee($3)		CCP Art 102.017 (b)		1241-341-10-060-001-0-000	825.79 ~~809.15~~ M x1
Courthouse Security Fund JP ($1)		CCP Art 102.017		1245-341-10-866-000-0-000	260.29 ~~254.78~~ M x1
Justice Court Technology Fund ($4)		CCP Art 102.0173		1242-341-10-060-000-0-000	1085.02 ~~1,062.80~~ M x1
Time Payment - @ 40% OF $25.00 ($10.00)		LGC 133.103 (d)		1100-341-10-060-001-0-000	176.48 ~~86.48~~ M
Time Payment - @ 10% of $25.00 ($2.50)		LGC 133.103 (c)		1100-341-10-060-002-0-000	44.12 ~~21.62~~ M
Administrative Local Transaction Fee ($2)		CCP Art 102.072		1100-341-10-060-003-0-000	649.94 ~~637.72~~ M
Motor Vehicle Adm. Fee ($10-$20)		TRC Sec 548.605, 520.026, 502.407		1100-341-10-060-004-0-000	110.00 M
Special Fees				1100-341-10-866-000-0-000	106.96 M
Deferred Disposition		CCP Art 45.051	396.96 M		
Administrative Fee - "Drivers Safety Course" ($10)		CCP Art 45.051(10f)	10.00 M		
Support of Judiciary Fund ($ 60)		LGC 133.105		1100-341-10-060-009-0-000	156.16 ~~142.88~~ M
Traffic Fee ($3)		TRC 542.403		1100-341-10-866-000-0-000	441.09 ~~438.09~~ M
Child Safety ($20-$25)		CCP Art 102.014		1100-341-10-060-011-0-000	420.00 M
Failure to Appear ($4)		TC 706.006/TC 706.0071(d)(2)		1100-341-10-060-012-0-000	-
STATE COURT COSTS AND FEES:					
Criminal Justice Planning Fund C.C.P. ($5)		CCP Art 102.051		1100-207-20-000-003-0-000	10.00 M x2
State General Revenue Fund ($2.50)		CCP Art 102.053		1100-207-20-000-010-0-000	5.00 M x2
Law Enforcement Education Fund (___$1, ___$1.50, ___$3.50)		Govt Code Sec 415.002		1100-207-20-000-011-0-000	7.00 M x2
Operators and Chauffeurs License Fund ($75)		TRC 521.192		1100-207-20-000-031-0-000	75.00 M x2
Time Payment - @ 50% OF $25.00 ($12.50)		LGC 133.103 (b)		1100-207-20-000-005-0-000	220.61 ~~188.11~~ M
Juvenile Crime and Delinquency Fund (___$ 25, ___$ 50)		CCP Art 102.0151(m)		1100-207-20-000-007-0-000	2.00 M
Comprehensive Rehabilitation Fund ($5)		CCP Art 102.082		1100-207-20-000-008-0-000	5.00 M
Fugitive Apprehension Fund ($5)		CCP Art 102.0178(a)-2		1100-207-20-000-009-0-000	30.00 M
Consolidated Court Costs Fund ($17)		LGC 133.102		1100-207-20-000-015-0-000	10871.32 ~~10,640.67~~ M x2
Compensation Victims Of Crime Fund (___$3, ___$5, ___$15, ___$35)		CCP Art 56.55 (2) & (3)		1100-207-20-000-017-0-000	120.00 M x2
Judicial & Court Personnel Training Fund (___$1, ___$2)		Govt Code Sec 56.003 (b)		1100-207-20-000-027-0-000	14.00 M x2
Correctional Management Institute of Texas Fund ($.50)	X	CCP Art 102.075		1100-207-20-000-029-0-000	1.00 M x2
Indigent legal Services Fee-JP ($6)	69	Govt Code Sec 101.161 (2)(B)		1100-207-20-000-004-0-000	111.00 M
State Traffic Fee- Subtitle C ($30)		TRC Sec 542.403		1100-207-20-000-035-0-000	4260.93 ~~4230.93~~ M
Jury Service Fee ($4)		CCP Art 102.0045		1100-207-20-000-053-0-000	1040.97 1018.81 M
Support of Judiciary Fund ($5.40)		LGC 133.105		1100-207-20-000-054-0-000	1385.42 ~~1,354.46~~ M
Birth Certificate Fee ($1.80)	0	HSC 191.0026(f)		1100-207-20-000-039-0-000	-
Defensive Driving Record Fee ($12)		CCP Art 45.051(4a-1)		1100-207-20-000-057-0-000	-
Indigent Defense Representation Fund ($2)		LGC 133.107 GC 102.023		1100-207-20-000-059-0-000	500.46 ~~487.46~~ M
Moving Violation Fee ($0.10)		CCP Art 102.022 GC		1100-207-20-000-061-0-000	16.32 ~~14.61~~ M
Safety Seat Violation Fee ($0.15)		TC 545.412 (b-1)		1100-207-20-000-062-0-000	-
Failure to Appear ($20)		TC 706.006/TC 706.0071(d)(2)		1100-207-20-000-066-0-000	-
ARREST/WARRANT FEES: STATE Electronic Filing Fee		~~CCP Art 102.011~~		1100-207-20-000-000-0-000	1690.00 M
D.P.S. ($3, $5, $35, $50)				1100-207-20-000-014-0-000	1310.15 ~~1,127.21~~ M
T.A.D.C. ($3, $5, $35, $50)				1100-207-20-000-020-0-000	5.00 M
P.K.W.L. ($3, $5, $35, $50)				1100-207-20-000-021-0-000	10.00 M
ARREST/WARRANT/SERVICE FEES: COUNTY		LGC 118.121			
Sheriff Fees:				1100-342-10-060-001-0-000	166.19 ~~141.75~~ M
Constable Fees:					
Precinct #1				1100-342-10-291-000-0-000	140.00 M
Precinct #2				1100-342-10-292-000-0-000	-
Precinct #3				1100-342-10-293-000-0-000	6553.63 ~~6,525.00~~ M
Precinct #4				1100-342-10-294-000-0-000	70.00 M
Precinct #5				1100-342-10-295-000-0-000	-
District Attorney Fees				1100-341-10-060-007-0-000	-
Tax Assessor Fraud Investigators				1100-342-10-060-002-0-000	-
School District Arrest Fee				1100-342-10-060-003-0-000	34.99 35.00 M
Fire Marshal Fee				1100-342-20-060-001-0-000	-
Due to Others					
Warrant Fees Out of County Service Fees ($10 Law Enforcement Assist)		CCP Art 102.011 (a)(2)(A)		1100-207-30-000-003-0-000	-
Due to Others- Refund-Overpayments				1100-202-00-000-013-0-000	0.70 ~~0.10~~ M x3-a ✓
Due to Others				1100-202-00-000-013-0-000	-
Restitution				1100-202-00-000-013-0-000	-
Failure to Appear- OmniBase ($6)		TC 706.006/TC 706.0071(d)(2)		1100-202-00-000-019-0-000	-
Justice Fees (Local Fees)				1100-341-10-060-001-0-000	1760.00 ~~625.00~~ M
Small Claims Court Filing Fee ($25)		LGC 118.121 118.122	500.00 M		
Justice Court Filing Fee ($25)/ Debt claim Fee		LGC 118.121 118.122	~~600.00~~	1125.00 M	
Forcible Entry and Detainer Court Filing Fee ($25)/ Landlord-Tenant Fee		LGC 118.121 118.122	-		
Transcript Fees ($10)		LGC 118.121 118.123 (b)	-		
Abstract Fees ($5)		LGC 118.121 118.123 (c)	10.00 M		
Writ Filing Fee ($5)		LGC 118.121 118.123 (d)	15.00 M		
Issuing other Document ($1 1st pg, .25 for each addt'l pg)		LGC 118.121 118.123 (e)	10.00 M		
Certified Copies of Court Papers ($2 1st pg, .25 for each addt'l pg)		LGC 118.121	-		
Probable Cause Tow Hearing Fee ($20)		LGC 100.140(a)	-		
Birth Certificates ($22 each $9.20 local)		HSC 191.0045 (3)(d)		1100-341-10-060-001-0-000	-
Death Certificates ($20 each, each addt'l $3)		HSC 191.0045 (3)(d)		1100-341-10-060-001-0-000	0 ~~1,125.00~~ M
Preservation of Vital Statistics Fee ($1 each)		HSC Sec 191.0045 (h) Rules of Court 1700 Rule 344		1100-341-10-060-008-0-000	-
Jury Fees (Civil $8, Criminal $3)		CCP 102.004		1100-341-10-060-006-0-000	-

TOTAL AMOUNT DUE TO THE COUNTY TREASURER: $ ~~58,184.10~~ x10 x2 x1 x3

THIS REPORT IS DUE IN THE OFFICE OF THE COUNTY AUDITOR BEFORE THE 10TH OF THE FOLLOWING MONTH OR 10 WORKING DAYS OF THE FOLLOWING MONTH OF (511.041)
COUNTY AUDITOR'S FORM JP-004 REVISED 2-2010

$59335.30

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

April 30, 2013

The Honorable Charlie Espinoza
Hidalgo County Justice of the Peace Pct. 4, Pl. 1
212 N. 12th Avenue
Edinburg, Texas 78541

Ref: Review of *Monthly Fines and Fees Report* and Supporting Documentation
For the month of February 2013

Dear Judge Espinoza:

We have conducted a limited scope review of the *Monthly Fines and Fees Report* and supporting documentation for the month of February 2013 pursuant to Local Government Code §115.002 (a), §115.002 (b), and Code of Criminal Procedure Article 103.011. The objective of the review was to determine whether fines, fees, and court costs collected were properly accounted and reported.

Scope:
The scope of our review was limited to collections reported by your office on the *Monthly Fines and Fees Report* for the month of February 2013. Our audit 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 fines, fees, and court cost statutes and schedules. The following procedures were also performed:

- Reviewed receipts issued to determine if fines, fees, and court costs were allocated and reported in the proper amounts.
- Reviewed randomly selected receipts and traced method of payment to validated deposit slip to test for lapping.
- Verified receipts issued followed a sequential order.
- Verified that procedures for voided receipts were properly followed.
- Reviewed *Cashier's Daily Close-Out Reports* (Close-Out report) and County Treasurer receipts to determine whether fees collected were properly accounted and deposited with the County Treasurer on a daily basis.
- Verified that the collections per the *Monthly Fines and Fees Report* agreed to total receipts issued and the deposits made with the County Treasurer.
- Reviewed the submittal dates of the *Monthly Fines and Fees Report* to the County Auditor's Office to determine if the report was received within five days after the last day of each month.
- Reviewed receipts, Close-Out reports, and *Monthly Fines and Fees Report* to verify proper completion.

Conclusion:
Total collections for the month of February 2013 were $160,243.75. Based on the results of our review, we have concluded that fines, fees, and court costs were generally properly accounted and reported; however, the system of internal controls for the accounting and reporting of fines, fees, and court costs require improvement as noted in the following observations.

Observation No. 1:
We reviewed receipts issued during the month in review to determine whether fines, fees, and court costs collected were properly allocated and reported.

The results of our review revealed that 21 receipts contained errors in the allocation of fees, fines, and court costs. The Justice of the Peace staff was made aware of the necessary revisions and corrections were made prior to submitting the final *Monthly Fines and Fees Reports* to Commissioners Court for approval (see exhibit A).

There are numerous statutes that require Justices of the Peace to charge various fines, fees, and court costs for certain services and offenses. Fines, fees, and court costs must be allocated pursuant to State statutes and/or Commissioners Court approval.

Formal procedures have not been implemented to ensure that fines, fees, and court costs are properly allocated and reported. The County may be held liable to the State for failure to properly allocate and report fines, fees, and court costs.

Recommendation:
Management should develop and implement formal procedures to ensure that fines, fees, and court costs are properly allocated and reported. At a minimum, the following procedures should be implemented:

- Staff should be provided with training regarding the proper allocation of fines, fees, & court costs.
- Staff should review the allocation of fines, fees, & court costs before the official County receipt is issued.
- Access for setting up offense codes with the proper fines, fees, and court costs in *AbleTerm* should be limited to staff with adequate knowledge of the applicable allocation.
- Staff should ensure that the proper fines, fees, and court costs allocation, offense date, and judgment date are entered when a case is setup in *AbleTerm*.

Observation No. 2:
We noted during our review that a mail log was not utilized to record payments received through the mail.

The County Auditor's Office requires that mail be opened and listed on a mail log on the same day it is received. If this is not possible, mail must be kept in a locked safe in a secure area overnight and opened the following business day.

Formal monitoring procedures were not in place to ensure mail-in payments were properly processed. This may result in the loss or misuse of County funds.

Recommendation:
Management should develop and implement formal monitoring procedures to ensure that mail-in payments are properly processed. At a minimum, the procedures noted above should be implemented.

Observation No. 3:
We noted during our review that 4 cash bonds posted by the defendants who failed to appear before the Justice of the Peace were not forfeited (liquidated) by the 10th workday following the date of their release from jail. As of today, the bonds have not been forfeited. The bonds were received May 16, 2012 (1 bond) and January 31, 2013 (3 bonds) (see exhibit B).

Code of Criminal Procedure Article 45.044 (a) (2) states "A justice or judge may enter a judgment of conviction and forfeit a cash bond posted by the defendant in satisfaction of the defendant's fine and cost if the defendant fails to appear according to the terms of the defendant's release". Pursuant to the terms of the cash bond, the defendant must appear before the Justice of the Peace by the 10th workday following the date of their release from jail. If the defendant fails to appear, the Justice of the Peace may declare the cash bond forfeited, enter a judgment of guilty, assess a fine, and apply the cash bond to the payment of the imposed judgment.

Formal monitoring procedures were not in place to ensure that bonds posted by defendants who failed to appear before the Justice of the Peace were forfeited by the 10th workday following the date of their release from jail. This may result in the misuse of County funds.

Recommendation:
Management should develop and implement formal monitoring procedures to ensure that bonds posted by defendants who fail to appear before the Justice of the Peace are forfeited by the 10th workday following the date of their release from jail.

Observation No. 4:
We noted during our review that void receipts did not contain the signature of the Cashier requesting the void.

The County Auditor's Office requires that if a cashier makes an error, the receipt be voided. The following procedures must be followed:

a. The Cashier must obtain approval by his/her supervisor prior to voiding the receipt. In addition, the Cashier must provide the reason for the void, date of void, and their signature on the voided receipt.
b. The supervisor must sign and date the void receipt to document responsibility for verifying that the void was properly completed (i.e., all copies of the receipt are marked "VOID" on the face of the receipt, contain an explanation for the void, contain the date the receipt was voided and signature of the employee requesting the void).
c. If a new receipt is issued, the voided receipt number and the new receipt number should be cross-referenced.
d. All copies of the voided receipt must be securely attached together and submitted to the County Auditor's Office.
e. Computer access controls to void receipts should be limited to supervisors.

Formal procedures have been developed and implemented to ensure receipts are properly voided. This may result in the loss or misuse of County funds.

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

Please provide written management responses to the observations noted above by May 17, 2013.

If you should have any questions or would like to schedule a meeting to discuss the above noted observations, please do not hesitate to contact Pedro Sanchez, Internal Auditor I, at 318-2511 ext. 4643, Yvonne Torres, Revenue Audit Supervisor, at ext. 4642, Arcy B. Duran, CPA, Director of Audit, at ext. 4645 or me at ext. 4604.

Respectfully,

Ray Eufracio, CPA
County Auditor

Cc: Mr. Valde Guerra, Commissioners Court Executive Officer

Enclosures

JUSTICE OF THE PEACE
MONTHLY FINES AND FEES COLLECTED
FOR THE MONTH OF: February-13
PBC

Judge: CHARLIE ESPINOZA
Precinct No. 4 **Place No.** 1

City: EDINBURG, TX
Hidalgo County, Texas

Part I: RECAP OF AMOUNT PAYABLE TO THE COUNTY TREASURER

TOTAL CASH COLLECTED	(Receipts #s)	67512J41	THRU	68643J41	$ 160,243.75 X10-c ~~158,328.85~~
	(Control #s)	2537007	THRU	2538143	
Sheriff's "D" Report	(Receipt #s)	69203J41	THRU	69658J41	
	(Control #s)		THRU		

LESS: DUE AS REFUNDS — $ -
Overpayment -

COST ON DEPOSIT — 1,312.30 -X7 ✓

ADD: COST ON DEPOSIT LIQUIDATED — 1,312.30 -X7 ✓

AMOUNT OWED TO COUNTY (Should Match Amt in Part III) — 160,243.75 X3 ~~$ 158,328.85~~

Less: Total amount of remittances to County Treasurer (From Part II) — $ 161,073.85 ~~158,328.75~~

Total funds due to County Treasurer (Overtransfer Made to Co Treas.) — (830.10) ~~-0.10~~ X4-5 ✓

Part II: REMITTANCES MADE TO THE COUNTY TREASURER

DESCRIPTION	AMOUNT	RECEIPT NO.
Total Collections for the Month (See Schedule of Receipts & Deposits)	$ 158,328.75 B1✓	
Add: Previous Month's Bond Overtransfe (May 2012, Aug 2012, Jan 2013)	830.10 ✓	
Add: HCSO Monthly "D" Collections Report	1,915.00 ~~$0.00~~ X9 ✓	
	161,073.85 ~~158,328.75~~	

PREPARED BY: Alma Lopez DATE PREPARED: 3/7/13

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

Charlie Espinoza — JUSTICE OF THE PEACE — 3-7-13 DATE

RECEIVED
MAR 7 2013 PS

THIS REPORT IS DUE IN THE OFFICE OF THE COUNTY AUDITOR BEFORE THE FIFTH (5TH) WORKING DAY OF THE FOLLOWING MONTH (LGC § 114.001)

COUNTY AUDITOR'S FORM: RE-JP-004 REVISED: 2/2010

AUDITED BY: THE HIDALGO COUNTY AUDITOR'S OFFICE
DATE: 4/8/13 4/23/13

X2

JUSTICE OF THE PEACE
MONTHLY FINES AND FEES COLLECTED
FOR THE MONTH OF: February-13

PBC

<315591>

Judge: CHARLIE ESPINOZA **City: EDINBURG, TX**
Precinct No. 4 Place No. 1 **Hidalgo County, Texas**

Part III: SUMMARY OF COLLECTIONS PAYABLE TO THE COUNTY TREASURER

Name of Fine, Fee, Court Cost	# Issued/ Filed	Statute Reference	Detail of Amt Collected	GL Acct No.	Amt. Collected
FINES:					$4,739.25 ~~$5,615.75~~ X1 ✓
County Fines (Local Fine)		LGC 113.004, PC 12.23		[illegible]	
Texas Parks & Wildlife 85% Fine (State Fine)		TPWC 12.107		1100-207-20-000-012-0-000	409.70
No Safety Belt 50% Fine (State Fine)		TRC 545.412, 545.413		1100-207-20-000-028-0-000	673.25 ~~698.75~~
Gross Weight 50% Fine (State Fine)		TRC Sec 621.506(g)		1100-207-20-000-013-0-000	450.00 ~~450.00~~
School District 50% Fines		Educ. Code § 25.093 (d) 1 (A)		[illegible]	-
LOCAL COURT COSTS AND FEES:					
Courthouse Security Adm. Fee($3)		C.C.P. Art. 102.017 (b)		1241-341-10-060-001-0-000	2,730.20 ~~2,784.93~~ X1 ✓
Courthouse Security Fund JP ($1)		C.C.P. Art. 102.017		[illegible]	869.24 ~~862.65~~ X1 ✓
Justice Court Technology Fund ($4)		C.C.P. Art. 102.0173		1242-341-10-060-000-0-000	3,632.25 ~~3,690.58~~ X1 ✓
Time Payment - @40% OF $25.00 ($10.00)		LGC 133.103 (d)		1100-341-10-060-001-0-000	110.00 ✓
Time Payment - @ 10% of $25.00 ($2.50)		LGC 133.103 (d)		1100-341-10-060-002-0-000	27.50 ✓
Administrative Local Transaction Fee ($2)		C.C.P. Art. 102.072		1100-341-10-060-003-0-000	1,938.46 ~~1,919.01~~ ✓
Motor Vehicle Adm. Fee ($10-$20) (Dismissal Fee for Exp. DL, Exp Insp Cert, Exp Mv Reg.)		TRC Sec 548.605, 521.026,502.407		1100-341-10-060-004-0-000	320.00 ✓
Special Fees				[illegible]	~~4,491.46~~ *
Deferred Disposition		C.C.P. Art. 45.051	4,356.15 ~~4,491.46~~		4,491.05 ✓
Administrative Fee - "Drivers Safety Course" ($10)		C.C.P. Art. 45.0511(f)	~~440.00~~		
Support of Judiciary Fund ($.60)		LGC 133.105	134.40	100-341-10-060-009-0-000	523.14 ~~518.11~~ ✓
Traffic Fee ($3)		T.R.C. 542.403		[illegible]	1,539.41 ~~1,539.01~~ ✓
Child Safety ($20-$25)		C.C.P. Art. 102.014		1100-341-10-060-011-0-000	20.00 ✓
STATE COURT COSTS AND FEES:					
Criminal Justice Planning Fund C.C.P. ($5)		C.C.P. Art. 102.051		1100-207-20-000-003-0-000	~~5.00~~ ✓
State General Revenue Fund ($2.50)		C.C.P. Art. 102.015		1100-207-20-000-010-0-000	-
Law Enforcement Education Fund (____$1, ____$1.50, ____$3.50)		Govt. Code Sec. 415.082		1100-207-20-000-011-0-000	~~0.50~~ ✓
Operators and Chauffeurs License Fund ($75)		T.R.C. 601.192		1100-207-20-000-031-0-000	-
Time Payment - @50% OF $25.00 ($12.50)		LGC 133.103 (b)		1100-207-20-000-005-0-000	137.50 ✓
Juvenile Crime and Delinquency Fund (____$.25, ____$.50)		C.C.P. Art. 102.075(m)		1100-207-20-000-007-0-000	2.50 ✓
Comprehensive Rehabilitation Fund ($5)		C.C.P. Art. 102.082		1100-207-20-000-008-0-000	-
Fugitive Apprehension Fund ($5)		C.C.P. Art. 102.019 (a) 2		1100-207-20-000-009-0-000	30.00 ✓
Consolidated Court Costs Fund ($17)		CCP 102.075 (a) 3/ LGC 133.102		1100-207-20-000-015-0-000	~~23,387.54~~ X12 ✓
Compensation Victims Of Crime Fund (____$3, ____$5, ____$15, ____$35)		C.C.P. Art. 56.55 (2) & (3)		1100-207-20-000-017-0-000	90.00 ✓
Judicial & Court Personnel Training Fund (____$1, ____$2)		Govt. Code Sec. 56.001 (b)		1100-207-20-000-027-0-000	11.00 ✓
Correctional Managment Institute of Texas Fund ($.50)		CCP Art. 102.075		1100-207-20-000-029-0-000	2.00 ✓
Indigent legal Services Fee-JP ~~$5~~ $6	115	Govt. Code Sec. 101.141(2)(B)		1100-207-20-000-004-0-000	690.00 ✓
State Traffic Fee- Subtitle C ($30)		TRC Sec 542.4031		1100-207-20-000-035-0-000	~~15,170.10~~ ✓
Jury Service Fee ($4)		C C P Art. 102.0045		1100-207-20-000-053-0-000	~~3,490.93~~ ✓
Support of Judiciary Fund ($5.40)		LGC 133.105		1100-207-20-000-054-0-000	~~4,617.48~~ ✓
Birth Certificate Fee ($1.80)	-	HSC 191.022(f)		1100-207-20-000-039-0-000	-
Defensive Driving Record Fee ($12)		C.C.P. Art. 45-0511 (c-1)		1100-207-20-000-057-0-000	-
Indigent Defense Representation Fund		LGC 133.107/ GC 102.023		1100-207-20-000-059-0-000	~~1,613.35~~ ✓
Moving Violation Fee ($0.10)		C.C.P. Art. 102.022/GC		1100-207-20-000-061-0-000	~~99.95~~ ✓
Safety Seat Violation Fee ($0.15)		TC 545.412 (b-1)		1100-207-20-000-062-0-000	~~0.90~~ ✓
ARREST /WARRANT FEES: STATE		C.C.P. Art. 102.011			
D.P.S. (_____$3, _____$5, _____$35, _____$50)				1100-207-20-000-019-0-000	~~3,944.62~~ ✓
T.A.B.C. (_____$3, _____$5, _____$35, _____$50)				1100-207-20-000-020-0-000	-
P.K.W.L. (_____$3, _____$5, _____$35, _____$50)				1100-207-20-000-021-0-000	40.00 ✓
Texas Comptrollers Criminal Investigators				1100-207-20-000-060-0-000	-
ARREST /WARRANT/SERVICE FEES: COUNTY		LGC 118.131	MTPA 1100-207-20-000-035-0-000		5.00 ✓
Sheriff Fees:				1100-342-10-060-001-0-000	208.74 ~~209.00~~ ✓
Constable Fees:					
Precinct #1				1100-342-10-291-000-0-000	70.00 ✓
Precinct #2				1100-342-10-292-000-0-000	280.00 ✓
Precinct #3				1100-342-10-293-000-0-000	210.00 ✓
Precinct #4				1100-342-10-294-000-0-000	~~19,138.24~~ ✓
Precinct #5				1100-342-10-295-000-0-000	-
District Attorney Fees				1100-341-10-060-007-0-000	-
Tax Assessor Fraud Investigators				1100-342-10-060-002-0-000	-
School District Arrest Fee				1100-342-10-060-003-0-000	8.74 ~~9.00~~ ✓
Fire Marshal Fee				1100-342-20-060-001-0-000	-
Due to Others					
Warrant Fees/Out of County Service Fees DTO Law Enforcement Agencies		C.C.P. Art. 102.011 (a) 2 (A)		1100-207-30-000-003-0-000	-
Refund - Overpayments				[illegible]	~~70.00~~ X3-a ✓
Due to Others				[illegible]	-
Restitution				[illegible]	-
Justice Fees (Local Fees)				1100-341-10-060-001-0-000	3,064.00 ✓
Small Claims Court Filing Fee ($25)		LGC 118.121/118.122	450.00 ~~420.00~~		
Justice Court Filing Fee ($25)		LGC 118.121/118.122	~~2,450.00~~		
Forcible Entry and Detainer Court Filing Fee ($25)		LGC 118.121/118.122	2,425.00		
Transcript Fees ($10)		LGC 118.121/118.123 (b)	-		
Abstract Fees ($5)		LGC 118.121/118.123 (c)	90.00		
Writ Filing Fee ($5)		LGC 118.121/118.123 (d)	85.00		
Issuing other Document ($1 1st pg, .25 for each addt'l pg)		LGC 118.121/118.123 (e)	14.00		
Certified Copies of Court Papers ($2 1st pg, .25 for each addt'l pg)		LGC 118.121	-		
Probable Cause Tow Hearing Fee ($20)		LGC 101.141(a)4	-		
Birth Certificates ($22 each $9.20 local)		HSC 191.0045 (3)(d)		1100-341-10-060-001-0-000	-
Death Certificates ($20 each, each addt'l $3)		HSC 191.0045 (3)(d)		1100-341-10-060-001-0-000	20.00 ✓
Preservation of Vital Statistics Fee ($1 each)		HSC Sec 191.0045 (h)		1100-341-10-060-008-0-000	1.00 ✓
Jury Fees (Civil $5, Criminal $3)		Rules of Civil Proc., Rule 544/ CCP 102.004		1100-341-10-060-006-0-000	-

MAR 7 2013 PS

AUDITED BY: THE HIDALGO COUNTY AUDITOR'S OFFICE
DATE: 4/8/13 4/23/13

TOTAL AMOUNT DUE TO THE COUNTY TREASURER: [illegible]

THIS REPORT IS DUE IN THE OFFICE OF THE COUNTY AUDITOR BEFORE THE FIFTH (5TH) WORKING DAY OF THE FOLLOWING MONTH (LGC § 114.001).
COUNTY AUDITOR'S FORM: RE-JP-004 REVISED 2/2010

160,243.75 to X1 X2 X3

JUSTICE OF THE PEACE CHARLIE ESPINOZA
SCHEDULE OF ADJUSTMENTS
FOR THE PERIOD ENDING FEBRUARY 28, 2013

Receipt #	Docket #...	Date...	Name...	Offense Description.	Off.Date	ARREST	CCC	CFF	CHS	CHSP	CIP	CMT	CO	CON4	CON54	CRF	CSS	CVCA	DD	DPS	DTORLF	FA	IDF	IMD	JCD	JCPT	JCTF	JSF	LEMI	LTF	MCWV	MVF	SFC	SFS	SO	STF	TFC	WFDPS	WFPREC43	WRIT	Total
ARREST fee code should not be assessed. To which Law Enforcement agency does it belong to? Also, CIP and LEMI should have not been assessed and LTF needs to be assessed.																																								
8867674141	E99-01-383	2/6/2013	BRIMER, JIMMY	ILLEGALLY PARKED(HAN	11/30/1998	5		17		3		5	21.5					15				5		0.25	1			0.5									3				76.25
CRF should not have been assessed																																								
8867587141	E02-08-167	2/6/2013	LOZANO, FERNANDO	NO SAFETY BELT	7/31/2002			17		3		0.5	25			25		15		5		5		0.5	2	4			2								3	50			157
Receipt #	Docket #...	Date...	Name...	Offense Description.	Off.Date	ARREST	CCC	CFF	CHS	CHSP	CIP	CMT	CO	CON4	CON54	CRF	CSS	CVCA	DD	DPS	DTORLF	FA	IDF	IMD	JCD	JCPT	JCTF	JSF	LEMI	LTF	MCWV	MVF	SFC	SFS	SO	STF	TFC	WFDPS	WFPREC43	WRIT	Total
MVF needs to be assessed																																								
8867553141	E10-01-1512	2/1/2013	VERA, NADIA MARIE	SPEEDING (EXCEED PRI	1/12/2010			40		3	1		145							5			2				4	4	2				0.6	5.4		30	3		50		295
8868018141	E10-02-306	2/15/2013	SAUCEDA, JESUS FR	SPEEDING (EXCEED PRI	1/25/2010			40		3	1		130							5			2				4	4	2				0.6	5.4		30	3		50		280
8868435141	E10-04-185	2/25/2013	MARTINEZ, MARIBEL	FAIL TO CONTROL SPEE	3/29/2010			40		3	1		153							5			2				4	4	2				0.6	5.4		30	3		50		303
8868124141	E10-08-331	2/19/2013	PEREA, SONIA MAGD	WRONG WAY-ONE WAY RO	7/25/2010			40		3	1		153							5			2				4	4	2				0.6	5.4		30	3		50		303
8868638141	E11-05-725	2/28/2013	LUNA, YOLANDA	FAIL TO DIM HEADLIGH	4/22/2011			40		3	1		74							5			2				4	4	2				0.6	5.4		30	3				174
8867649141	E13-02-233	2/6/2013	GLADDEN, PHILLIP	FAILED TO SIGNAL TUR	5/20/2011			40		3	1		500							5			2				4	4	2				0.6	5.4		30	3				600
8868626141	E11-07-419	2/28/2013	MUNOZ, JOSE GUADA	FAILED TO MAINTAIN S	6/24/2011			40		3	1												2				4	4	2				0.6	5.4	5	30	3				100
8867974141	E12-03-1149	2/13/2013	RODRIGUEZ, TINA C	FAIL TO MERGE LEFT-P	3/23/2012			40		3	1		225							5			2				4	4	2				0.6	5.4		30	3				325
8868517141	E12-08-817	2/27/2013	HERNANDEZ, VICTOR	UNSAFE START FROM PA	8/24/2012			40		3	1								10	5			2				4	4	2				0.6	5.4		30	3				110
8867817141	E12-10-418	2/11/2013	MENDEZ, JONATHAN	FAIL TO PASS TO LEFT	9/7/2012			40		3	1		125							5			2				4	4	2				0.6	5.4		30	3				225
8868113141	E12-11-268	2/19/2013	HERNANDEZ, AURORA	UNSAFE START FROM PA	10/27/2012			40		3	1		100							5			2				4	4	2				0.6	5.4		30	3				200
8867752141	E12-12-313	2/8/2013	MENDEZ, JUSTIN ED	CUT IN AFTER PASSING	12/1/2012			20		1.5	0.5									2.5			1				2	2	1				0.3	2.7		15	1.5				50
8868640141	E13-01-485	2/28/2013	CORONADO, CELIA S	DROVE WRONG WAY ON O	12/31/2012			40		3	1		53							5			2				4	4	2				0.6	5.4		30	3				153
8868193141	E13-01-552	2/20/2013	CURA, HOMER	FAIL TO DIM HEADLIGH	1/1/2013			40		3	1								5	5			2				4	4	2				0.6	5.4		30	3				105
8868167141	E13-01-690	2/20/2013	PEREZ, ANGELICA M	FAIL TO STOP WHEN TR	1/9/2013			40		3	1								10	5			2				4	4	2				0.6	5.4		30	3				110
Receipt #	Docket #...	Date...	Name...	Offense Description.	Off.Date	ARREST	CCC	CFF	CHS	CHSP	CIP	CMT	CO	CON4	CON54	CRF	CSS	CVCA	DD	DPS	DTORLF	FA	IDF	IMD	JCD	JCPT	JCTF	JSF	LEMI	LTF	MCWV	MVF	SFC	SFS	SO	STF	TFC	WFDPS	WFPREC43	WRIT	Total
Where did offense occur? If it occurred within 20 miles of an international border, entire fine is retained by the county. If offense did not occur within 20 miles of an international border, 50% of the fine must be remitted to the state.																																								
8868530141	E10-11-593	2/27/2013	PEREZ, JOSE AMERI	OVER GROSS WEIGHT (1	11/5/2010			40		3	1		300							5			2				4	4	2	300			0.6	5.4							667
8867528141	E12-07-928	2/1/2013	RANGEL, SEVERIANO	OVER GROSS WEIGHT (1	7/18/2012			40		3	1		250							5			2				4	4	2	250			0.6	5.4							567
8868206141	E13-02-587	2/20/2013	CANALES-VARELA, J	OVER 20,000 SINGLE A	2/13/2013			40		3	1		50							5			2				4	4	2	50			0.6	5.4							167
8868422141	E13-01-782	2/25/2013	FLORES, EMILIO SA	OVER 20,000 AXLE (5,	12/28/2012			40		3	1		150							5			2				4	4	2	150			0.6	5.4							367
CSS should not have been assessed																																								
8868350141	E11-11-01	2/22/2013	HERNANDEZ, MABELI	SAFETY SEAT CHILD PA	10/21/2011			40		3	1		12.5			12.5	0.15			5			2				4	4	2		0.1		0.6	5.4		30	3				125.25
Based on number of payments, LTF was under collected by $2																																								
8868316141	E12-12-556	2/22/2013	ACOSTA, JUAN CARL	SPEEDING (EXCEED PRI	12/11/2012			20.01		1.5	0.51		50.9							2.5			1.01				2	2	1		0.06		0.3	2.7		15.01	1.5				101
8867544141	E12-12-594	2/1/2013	PUENTE, RICARDO C	SPEEDING (EXCEED PRI	12/12/2012								60																4												64
Reason for REFUND needs to be entered into the Events on AbleTerm																																								
8867532141	E13-192	2/1/2013	FALCON, SANDRA G.	Forcible Entry Detai	2/1/2013				25					140							70		6																		241
Due to type of offense, CFF should not have been assessed																																								
8867762141	E13-213	2/8/2013	BALDEMAR BALDERAS	Small Claims	2/8/2013				25						70								6																		101

Exhibit A

Bond List for Pct 4 Pl 1 as of February 28, 2013:

2012	Receipt Date	Docket #	Bond Amount	
	5/16/2012	E12-05-623	$ 150.10	
				$ 150.10

2013	Receipt Date	Docket #	Bond Amount	
	1/31/2013	E07-03-846	$ 125.00	
	1/31/2013	E07-03-847	$ 263.00	
	1/31/2013	E07-03-853	$ 125.00	
				$ 513.00
			TOTAL	$ 663.10

Exhibit B

COUNTY of HIDALGO

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



EDINBURG, TEXAS 78539

November 4, 2013

The Honorable Charlie Espinoza
Hidalgo County Justice of the Peace Pct. 4, Pl. 1
212 N. 12th Avenue
Edinburg, Texas 78541

Ref: Review of *Monthly Fines and Fees Report* and Supporting Documentation
For the month of September 2013

Dear Judge Espinoza:

We have conducted a limited scope review of the *Monthly Fines and Fees Report* (*Monthly Report*) and supporting documentation for the month of September 2013 pursuant to Local Government Code §115.002 (a), §115.002 (b), and Code of Criminal Procedure Article 103.011. The objective of the review was to determine whether fines, fees, and court costs collected were properly accounted and reported.

Scope:
The scope of our review was limited to collections reported by your office on the *Monthly Report* for the month of September 2013. Our audit 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 June 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 fines, fees, and court cost statutes and schedules. The following procedures were also performed:

- Reviewed receipts issued to determine if fines, fees, and court costs were allocated and reported in the proper amounts.
- Verified receipts issued followed a sequential order.
- Verified that procedures for voided receipts were properly followed.
- Reviewed *Cashier's Daily Close-Out Reports* and County Treasurer receipts to determine whether fees collected were properly accounted and deposited with the County Treasurer on a daily basis.
- Verified that the collections per the *Monthly Report* agreed to total receipts issued and the deposits made with the County Treasurer.
- Reviewed the submittal dates of the *Monthly Report* to the County Auditor's Office to determine if the report was received within five days after the last day of each month.
- Reviewed receipts, Close-Out reports, and *Monthly Report* to verify proper completion.

Conclusion:
Total collections for the month of September 2013 were $127,197.40. Based on the results of our review, we have concluded that fines, fees, and court costs were generally properly accounted and reported; however, the

system of internal controls for the accounting and reporting of fines, fees, and court costs require improvement as noted in the following observations.

Observation No. 1:
We reviewed receipts issued during the month in review to determine whether fines, fees, and court costs collected were properly allocated and reported.

The results of our review revealed that 106 receipts contained errors in the allocation of fees, fines, and court costs. The Justice of the Peace staff was made aware of the necessary revisions and corrections were made prior to submitting the final *Monthly Report* to Commissioners Court for approval (see exhibit A).

There are numerous statutes that require Justices of the Peace to charge various fines, fees, and court costs for certain services and offenses. Fines, fees, and court costs must be allocated pursuant to State statutes and/or Commissioners Court approval.

Formal procedures have not been implemented to ensure that fines, fees, and court costs are properly allocated and reported. The County may be held liable to the State for failure to properly allocate and report fines, fees, and court costs.

Recommendation:
Management should develop and implement formal procedures to ensure that fines, fees, and court costs are properly allocated and reported. At a minimum, the following procedures should be implemented:

- Staff should be provided with training regarding the proper allocation of fines, fees, & court costs.
- Staff should review the allocation of fines, fees, & court costs before the official County receipt is issued.
- Access for setting up offense codes with the proper fines, fees, and court costs in *AbleTerm* should be limited to staff with adequate knowledge of the applicable allocation.
- Staff should ensure that the proper fines, fees, and court costs allocation, offense date, and judgment date are entered when a case is setup in *AbleTerm*.

Observation No. 2:
We noted during our review that a mail log was not utilized to record payments received through the mail.

The County Auditor's Office requires that mail be opened and listed on a mail log on the same day it is received. If this is not possible, mail must be kept in a locked safe in a secure area overnight and opened the following business day.

Formal monitoring procedures were not in place to ensure mail-in payments were properly processed. This June result in the loss or misuse of County funds.

Recommendation:
Management should develop and implement formal monitoring procedures to ensure that mail-in payments are properly processed. At a minimum, the procedures noted above should be implemented.

Observation No. 3:
We noted during our review that jail time credit for defendants that served jail time to satisfy the payment of fines, fees, and court costs was entered in *AbleTerm's* docket book. However, the Sheriff's "Discharge" receipt number which provides the amount of jail time credit earned was not referenced in *AbleTerm*.

The County Auditor's Office also requires for audit trail purposes that the following information be entered in *AbleTerm* when recording "D" receipts issued by the Sheriff's Office: receipt number, incarceration date (commitment) date, release date, and jail credit amount.

Formal procedures have not been developed and implemented to ensure the "D" receipt numbers are referenced in *AbleTerm's* docket book when jail time credit is entered. This may result in the improper accounting of jail time credit.

Recommendation:
Management should develop and implement formal monitoring procedures to ensure that "D" receipt numbers are referenced in *AbleTerm's* docket book when jail time credit is entered.

Observation No. 4:
We noted during our review that 3 cash bonds posted by the defendants who failed to appear before the Justice of the Peace were not forfeited (liquidated) by the 10th workday following the date of their release from jail.

As of today, the bonds have not been forfeited. The bonds were received May 3, 2013, May 28, 2013, and May 31, 2013 (see exhibit B). According to the comments in *AbleTerm's* docket book, 2 of the cases are pending a pre-trial hearing; however, it appears that the pre-trial hearings have not been set.

Code of Criminal Procedure Article 45.044 (a) (2) states "A justice or judge may enter a judgment of conviction and forfeit a cash bond posted by the defendant in satisfaction of the defendant's fine and cost if the defendant fails to appear according to the terms of the defendant's release". Pursuant to the terms of the cash bond, the defendant must appear before the Justice of the Peace by the 10th workday following the date of their release from jail. If the defendant fails to appear, the Justice of the Peace may declare the cash bond forfeited, enter a judgment of guilty, assess a fine, and apply the cash bond to the payment of the imposed judgment.

Formal monitoring procedures were not in place to ensure that trail dates are set in a timely manner for cases in which a cash bond was posted. This may result in the improper accounting of cash bonds.

Recommendation:
Management should develop and implement formal monitoring procedures to ensure that bonds posted by defendants who fail to appear before the Justice of the Peace are forfeited by the 10th workday following the date of their release from jail.

Observation No. 5:
We noted that copies of the Office of Court Administration's (OCA) "Official JP Monthly Report", which is generated from *AbleTerm*, for the months of January 2013 through September 2013, have not been filed with the County Auditor's Office, as of today. According to the Justice of the Peace staff, the reports are incorrect due to a programming error. The Justice of the Peace is in current contact with Tyler Technologies to try to remedy the programming error.

Pursuant to Local Government Code § 114.001 (b), a monthly report must be filed within five days after the last day of each month. In addition, Local Government Code §112.002 (a) authorizes the county auditor to prescribe the system of accounting for the county. Local Government Code Section 112.002 (b) further states that "the county auditor may adopt and enforce regulations, not inconsistent with law or with a rule adopted under Section 112.003, that the auditor considers necessary for the speedy and proper collecting, checking, and accounting of the revenues and other funds and fees that belong to the county or to a person for whom a district clerk, district attorney, county officer, or precinct officer has made a collection or for whose use or benefit the officer holds or has received funds. Pursuant to Local Government Code Section 112.002 (a) and (b), the County Auditor requires the submittal of properly completed reports (i.e., *Monthly Report*, *Schedule of Receipts and Deposits*, a copy of the OCA's "Official JP Monthly Report", etc.) for checking and properly accounting for funds collected by the Justice of the Peace Offices.

Formal procedures have not been implemented to ensure that properly completed reports are filed with the County Auditor's Office within five days after the last day of each month. Timely submittal of these reports helps ensure that revenues are recognized in a timely manner.

Recommendation:
Management should develop and implement formal procedures to ensure that properly completed reports are filed with the County Auditor's Office within five days after the last day of each month. As part of these procedures, programming errors, if any, should be immediately notified to Tyler Technologies for prompt resolution. Copies of the OCA's "Official JP Monthly Report" for the months of January 2013 through September 2013 should be filed with the County Auditor's Office as soon as possible.

Please provide written management responses to the observations noted above by November 22, 2013. If you should have any questions or would like to schedule a meeting to discuss the above noted observations, please do not hesitate to contact Marissa Castillo, Internal Auditor I, at 318-2511 ext. 4650, Yvonne Torres, Revenue Audit Supervisor, at ext. 4642, Arcy B. Duran, CPA, Director of Audit, at ext. 4645 or me at ext. 4604.

Respectfully,

Ray Eufracio, CPA
County Auditor

cc: Valde Guerra, Commissioners Court Executive Officer
Enclosures

JUSTICE OF THE PEACE
MONTHLY FINES AND FEES COLLECTED
FOR THE MONTH OF: September-13

Judge: CHARLIE ESPINOZA
Precinct No. 4 Place No. 1

PBC

City: EDINBURG, TX
Hidalgo County, Texas

Part I: RECAP OF AMOUNT PAYABLE TO THE COUNTY TREASURER

TOTAL CASH COLLECTED	(Receipts #s)	74039J41	THRU	75020J41	$ 127,197.40 ~~125,835.30~~ X40
	(Control #s)	2661606	THRU	2662604	
Sheriff's "D" Report	(Receipt #s)	75602541	THRU	75620J41	

LESS: COST ON DEPOSIT 1436.30 X7

ADD: COST ON DEPOSIT LIQUIDATED 1436.30 X7

AMOUNT OWED TO COUNTY (Should Match Amt in Part III) 127,197.40 $ ~~125,835.30~~ X3

Less: Total amount of remittances to County Treasurer (From Part II) 128,204.40 $ ~~125,835.30~~

Total funds due to County Treasurer (Overtransfer Made to Co Treas.) (1007.00) ~~(0.00)~~ X4-45

Part II: REMITTANCES MADE TO THE COUNTY TREASURER

DESCRIPTION	AMOUNT	RECEIPT NO.
Total Collections for the Month (See Schedule of Receipts & Deposits)	$125810.40 ~~125,835.30~~ B1	
Add: Previous Month's Bond Overtransfer May '13	1007.00	
Add: HCSO Monthly "D" Collections Report	1387.00 ~~$0.00~~ X9	
Total Remittances Made to County Treasurer	128,204.40 $ ~~125,835.30~~	

PREPARED BY: Aneda King DATE: 10/7/13

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

10.30.13

Charlie Espinoza JUSTICE OF THE PEACE 10-7-13 DATE

THIS REPORT IS DUE IN THE OFFICE OF THE COUNTY AUDITOR BEFORE THE FIFTH (5TH) WORKING DAY OF THE FOLLOWING MONTH (LGC § 114.001).
COUNTY AUDITOR'S FORM RE-JP-004 REVISED: 11/2012

X2

JUSTICE OF THE PEACE
MONTHLY FINES AND FEES COLLECTED
FOR THE MONTH OF: September-13

Judge: CHARLIE ESPINOZA — City: EDINBURG, TX
Precinct No. 4 Place No. 1 — Hidalgo County, Texas

Part III SUMMARY OF COLLECTIONS PAYABLE TO THE COUNTY TREASURER — PAGE 2 OF 2

Name of Fine, Fee, Court Cost	# Issued/ Filed	Statute Reference	Detail of Amt Collected	GL Acct No.	Amt. Collected
FINES:					3864.20
County Fines (Local Fine)		LGC 113.004, PC 12.23		1200-351-10-067-000-0-000	$ ~~38,094.70~~
Texas Parks & Wildlife 85% Fine (State Fine)		TPWC 12.107		1100-207-20-000-012-0-000	1,841.50
No Safety Belt 50% Fine (State Fine)		TRC 545.412, 545.413		1100-207-20-000-028-0-000	687.65 ~~687.45~~
Gross Weight 50% Fine (State Fine)		TRC Sec 621.506(g)		1100-207-20-000-013-0-000	0 ~~50.00~~
School District 50% Fines		Educ. Code § 25.093 (d) 1 (A)		1100-207-30-000-010-0-000	-
LOCAL COURT COSTS AND FEES:					2202.20
Courthouse Security Adm. Fee($3)		C.C.P. Art. 102.017 (b)		1241-341-10-060-001-0-000	~~2178.49~~
Courthouse Security Fund JP ($1)		C.C.P. Art. 102.017		1245-341-10-067-000-0-000	706.96 ~~699.10~~
Justice Court Technology Fund ($4)		C.C.P. Art. 102.0173		1242-341-10-060-000-0-000	2928.25 ~~2,033.66~~
Time Payment - @40% OF $25.00 ($10.00)		LGC 133.103 (d)		1100-341-10-060-001-0-000	50.00 ~~40.00~~
Time Payment - @ 10% of $25.00 ($2.50)		LGC 133.103 (d)		1100-341-10-060-002-0-000	12.50 ~~10.00~~
Administrative Local Transaction Fee ($2)		C.C.P. Art. 102.072		1100-341-10-060-003-0-000	1580.28 ~~1,560.47~~
Motor Vehicle Adm. Fee ($10-$20) (Governor Fee for Com. Oil, Exp Insp Cert, Exp Veh)		TRC Sec 548.503, 521.026,502.4[illegible]		1100-341-10-060-004-0-000	400.00
Special Fees			4695.90	1100-341-10-067-000-0-000	4875.95 ~~4,743.85~~
Deferred Disposition		C.C.P. Art. 45.051	~~4,563.85~~		
Administrative Fee - "Drivers Safety Course" ($10)		[illegible]	180.00		
Support of Judiciary Fund ($.60)		LGC 133.10[illegible]		1100-341-10-060-009-0-000	424.70 ~~420.01~~
Traffic Fee ($3)		T.R.C. 542.403		1100-341-10-067-000-0-000	1264.84 ~~1,258.33~~
Child Safety ($20-$25)		C.C.P. Art. 102.014		1100-341-10-060-011-0-000	20.99 -
Failure to Appear ($4)		TC 706.006/TC 706.007(d)(2)		1100-341-10-060-012-0-000	-
STATE COURT COSTS AND FEES:					
Criminal Justice Planning Fund C.C.P. ($5)		C.C.P. Art. 102.051		1100-207-20-000-003-0-000	0 ~~5.00~~
State General Revenue Fund ($2.50)		C.C.P. Art. 102.015		1100-207-20-000-010-0-000	-
Law Enforcement Education Fund (____$1, ____$1.50, ____$3.60)		Govt. Code Sec. 415.002		1100-207-20-000-011-0-000	0 ~~1,550.50~~
Operators and Chauffeurs License Fund ($75)		T.R.C. 601.192		1100-207-20-000-038-0-000	-
Time Payment - @50% OF $25.00 ($12.50)		LGC 133.103 (b)		1100-207-20-000-005-0-000	62.50 ~~50.00~~
Juvenile Crime and Delinquency Fund (____$.25, ____$.50)		C.C.P. Art. 102.0075(m)		1100-207-20-000-007-0-000	2.50
Comprehensive Rehabilitation Fund ($5)		C.C.P. Art. 102.082		1100-207-20-000-008-0-000	-
Fugitive Apprehension Fund ($5)		C.C.P. Art. 102.019 (a) 2		1100-207-20-000-009-0-000	30.00
Consolidated Court Costs Fund ($17)		CCP 102.075 (a) 3/ LGC 133.102		1100-207-20-000-015-0-000	29723.68 ~~28,907.93~~
Compensation Victims Of Crime Fund (____$3, ____$5, ____$15, ____$35)		C.C.P. Art. 56.55 (2) & (3)		1100-207-20-000-017-0-000	90.00
Judicial & Court Personnel Training Fund (____$1, ____$2)		Govt. Code Sec. 56.001 (b)		1100-207-20-000-027-0-000	11.00
Correctional Management Institute of Texas Fund ($.50)		CCP Art. 102.075		1100-207-20-000-029-0-000	2.00
Indigent legal Services Fee-JP ($6)	48	Govt. Code Sec. 101.141(2)(B)		1100-207-20-000-004-0-000	678.00
State Traffic Fee- Subtitle C ($30)		TRC Sec 542.4031		1100-207-20-000-035-0-000	12558.09 ~~12,493.15~~
Jury Service Fee ($4)		C.C.P Art. 102.0045		1100-207-20-000-053-0-000	2848.13 ~~2,816.56~~
Support of Judiciary Fund ($5.40)		LGC 133.105		1100-207-20-000-054-0-000	3736.65 ~~3,694.95~~
Birth Certificate Fee ($1.80)	21	HSC 191.022(f)		1100-207-20-000-039-0-000	-
Defensive Driving Record Fee ($12)		C.C.P. Art. 45.0511 (c-1)		1100-207-20-000-057-0-000	-
Indigent Defense Representation Fund		LGC 133.107/ GC 102.023		1100-207-20-000-059-0-000	1329.36 ~~1,314.25~~
Moving Violation Fee ($0.10)		C.C.P. Art. 102.022/GC		1100-207-20-000-061-0-000	42.20 ~~30.15~~
Safety Seat Violation Fee ($0.15)		TC 545.412 (b-1)		1100-207-20-000-062-0-000	.45 ~~0.75~~
Failure to Appear ($20)		TC 706.006/TC 706.007(d)(2)		1100-207-20-000-066-0-000	-
Electronic Filing Fee - Civil				1100-207-20-000-070-0-000	1060.00
ARREST /WARRANT FEES: STATE		C.C.P. Art. 102.011			
D.P.S. (____$3, ____$5, ____$35, ____$50)				1100-207-20-000-019-0-000	3061.07 ~~3,030.79~~
T.A.B.C. (____$3, ____$5, ____$35, ____$50)				1100-207-20-000-020-0-000	-
P.K.W.L. (____$3, ____$5, ____$35, ____$50)				1100-207-20-000-021-0-000	148.74
Texas Comptrollers Criminal Investigators				1100-207-20-000-060-0-000	-
ARREST /WARRANT/SERVICE FEES: COUNTY		LGC 118.131			
Sheriff Fees:				1100-342-10-060-001-0-000	246.24 ~~236.24~~
Constable Fees:					
Precinct #1				1100-342-10-291-000-0-000	140.00
Precinct #2				1100-342-10-292-000-0-000	410.00
Precinct #3				1100-342-10-293-000-0-000	210.00
Precinct #4				1100-342-10-294-000-0-000	12510.63 ~~12,295.00~~
Precinct #5				1100-342-10-295-000-0-000	-
District Attorney Fees				1100-341-10-060-007-0-000	-
Tax Assessor Fraud Investigators				1100-342-10-060-002-0-000	-
School District Arrest Fee				1100-342-10-060-003-0-000	-
Fire Marshal Fee				1100-342-20-060-001-0-000	-
Due to Others					
Warrant Fees Due to County Service Fees DTO Law Enforcement Agencies		C.C.P. Art. 102.011 (a) 2 (A)		1100-207-30-000-003-0-000	0 ~~1,060.00~~
Refund - Overpayments				1100-202-00-000-013-0-000	.90 ~~0.20~~
Due to Others				1100-202-00-000-013-0-000	-
Restitution				1100-202-00-000-013-0-000	-
Failure to Appear - OmniBase ($6)		TC 706.006/TC 706.007(d)(2)		1100-202-00-000-019-0-000	-
Justice Fees (Local Fees)			450.00	1100-341-10-060-001-0-000	3083.25 ~~1,533.25~~
Small Claims Court Filing Fee ($25)		LGC 118.121/118.122	~~400.00~~		
Justice Court Filing Fee ($25)		LGC 118.121/118.122	~~275.00~~ 775.00		
Forcible Entry and Detainer Court Filing Fee ($25)		LGC 118.121/118.122	16000.00		
Transcript Fees ($10)		LGC 118.121/118.123 (b)	-		
Abstract Fees ($5)		LGC 118.121/118.123 (c)	155.00		
Writ Filing Fee ($5)		LGC 118.121/118.123 (d)	50.00		
Issuing other Document ($1 1st pg, .25 for each addt'l pg)		LGC 118.121/118.123 (e)	53.25		
Certified Copies of Court Papers ($2 1st pg, .25 for each addt'l pg)		LGC 118.121	-		
Probable Cause Tow Hearing Fee ($20)		LGC 101.141(a)4	-		
Birth Certificates ($22 each $9.20 local)		HSC 191.0045 (3)(d)		1100-341-10-060-001-0-000	-
Death Certificates ($20 each, each addt'l $3)		HSC 191.0045 (3)(d)		1100-341-10-060-001-0-000	20.00
Preservation of Vital Statistics Fee ($1 each)		HSC Sec 191.0045 (h) Rules of Civil Proc., Rule 544		1100-341-10-060-008-0-000	1.00
Jury Fees (Civil $5, Criminal $3)		CCP 102.004		1100-341-10-060-006-0-000	44.00
				TOTAL AMOUNT DUE TO THE COUNTY TREASURER:	$ ~~125,899.30~~

AUDITED BY: THE HIDALGO COUNTY AUDITOR'S OFFICE
DATE: 10.30.13

THIS REPORT IS DUE IN THE OFFICE OF THE COUNTY AUDITOR BEFORE THE FIFTH (5TH) WORKING DAY OF THE FOLLOWING MONTH (LGC § 113.001)

$127,197.40

COUNTY AUDITOR'S FORM: RE-JP 004 REVISED 2-2010

JUSTICE OF THE PEACE CHARLIE ESPINOZA
SCHEDULE OF ADJUSTMENTS
FOR THE PERIOD OF SEPTEMBER 1, 2013 THROUGH SEPTEMBER 30, 2013

Due to type of case, SCF should NOT have been assessed. Please use DSF fee code. EFF should be assessed.

Receipt #	Docket #	Offense Desc.	Offense Date	CAWAIRE	CCC	CRF	CHS	CHSJP	CJP	CO	CONS1	CONS4	CONST4	CRF	CSS	CVCA	DO	DPS	EFF	FA	IDF	JUD	JCD	JCPT	JCTF	JSF	LEAN LEF	MCWV FAVF	SCF	SJFC	SJFS	SO	STF	TFC	TP	WFPRECAS	WNT	Total
CR74565A1	E13-1361	Debit Claim	9/18/2013																			6							25									31
CR74573A1	E13-1360	Debit Claim	9/18/2013																			6							25									31
CR74574A1	E13-1359	Debit Claim	9/18/2013																			6							25									31
CR74575A1	E13-1358	Debit Claim	9/18/2013																			6							25									31
CR74576A1	E13-1357	Debit Claim	9/18/2013																			6							25									31

Due to type of case, SCF should NOT have been assessed. Please use DSF fee code. (events shows suppression for VOID.

CR74771A1*V	E13-1284	Debit Claim	9/24/2013																	10			6							25									41

Due to type of case, SCF should NOT have been assessed. Please use DSF fee code.

Receipt #	Docket #	Offense Desc.	Offense Date	CAWAIRE	CCC	CRF	CHS	CHSJP	CJP	CO	CONS1	CONS4	CONST4	CRF	CSS	CVCA	DO	DPS	EFF	FA	IDF	JUD	JCD	JCPT	JCTF	JSF	LEAN LEF	MCWV FAVF	SCF	SJFC	SJFS	SO	STF	TFC	TP	WFPRECAS	WNT	Total
CR74326A1	E13-1318	Debit Claim	9/11/2013																	10			6							25									41
CR74344A1	E13-1320	Debit Claim	9/12/2013								140									10			6							25									181
CR74375A1	E13-1322	Debit Claim	9/12/2013																	10			6							25									41
CR74583A1	E13-1356	Debit Claim	9/18/2013																	10			6							25									41
CR74594A1	E13-1355	Debit Claim	9/18/2013																	10			6							25									41
CR74596A1	E13-1354	Debit Claim	9/18/2013																	10			6							25									41
CR74597A1	E13-1362	Debit Claim	9/18/2013																	10			6							25									41
CR74603A1	E13-1363	Debit Claim	9/18/2013																	10			6							25									41
CR74605A1	E13-1375	Debit Claim	9/19/2013																	10			6							25									41
CR74620A1	E13-1376	Debit Claim	9/19/2013								70									10			6							25									111
CR74623A1	E13-1377	Debit Claim	9/19/2013																	10			6							25									41
CR74674A1	E13-1378	Debit Claim	9/19/2013																	10			6							25									41
CR74765A1	E13-1381	Debit Claim	9/24/2013																	10			6							25									41
CR74768A1	E13-1383	Debit Claim	9/24/2013																	10			6							25									41
CR74775A1	E13-1387	Debit Claim	9/24/2013																	10			6							25									41
CR74890A1	E13-1390	Debit Claim	9/27/2013																	10			6							25									41

EFF should be assessed.

CR74154A1	E13-1267	Small Claims	9/5/2013																				6							25									31

CCPM service fee should be $70 or increments of $70.

CR74481A1	E13-1084	Forcible Entry C	8/9/2013									100																										100

Due to type of case, SCF should NOT have been assessed. Please use LFT.

Receipt #	Docket #	Offense Desc.	Offense Date	CAWAIRE	CCC	CRF	CHS	CHSJP	CJP	CO	CONS1	CONS4	CONST4	CRF	CSS	CVCA	DO	DPS	EFF	FA	IDF	JUD	JCD	JCPT	JCTF	JSF	LEAN LEF	MCWV FAVF	SCF	SJFC	SJFS	SO	STF	TFC	TP	WFPRECAS	WNT	Total
CR74161A1	E13-1248	Landlord/Tenar	9/5/2013									70								10			6							25									111

LFT, JUD, and EFF should be assessed.

CR74291A1	E13-1262	Landlord/Tenar	9/10/2013	200																																5	205

SCF should be assessed NOT CTF.

CR74193A1	E13-1160	Small Claims	8/22/2013			25														10			6														41

LTF should be assessed. In addition, CJP and LEAN should NOT be assessed.

CR74066A1	E99-05-179	EXPIRED MOVED	5/11/1999		17		3		5	21 5						15		5		5			0.25	1			0.5							3			76 25

LTF should be assessed.

CR74055A1	E01 01-279	PUBLIC INTOXIC	3/13/2001		17		3			152 75						15				5			0.25	2									5					200

JCTF should be $4.

CR75007A1	E05-06-178	SPEEDING (EAC	6/2/2005		40		3										66	5								101			2					10	3		50		340

Payment of $150.10. VOIDED $150.10 and reissued $150.00. Enter event explaining reason for VOID and $0.10 variance.

CR74125A1A	E11-01 161	NO SAFETY BEL	12/15/2010		40		3	1		50								5			3				4	4		2			06	5.4		30	1		150

Exhibit A

JUSTICE OF THE PEACE CHARLIE ESPINOZA
SCHEDULE OF ADJUSTMENTS
FOR THE PERIOD OF SEPTEMBER 1, 2013 THROUGH SEPTEMBER 30, 2013

Payment of $125.10. VOIDED $125.10 and reissued $125.00. Enter event explaining reason for VOID and $0.10 variance.

Receipt #	Docket #	Offense Desc.	Offense Date	CAN/AMD	CCC	CTF	CHS	CHSJP	CJP CO	CON1	CON4	CONSTA	CRF	CSS	CVCA	DD	DPS	EFF	FA	IDF	IMD	JCD	JCPT	JCTF	JSF	LEAN	LTF	MCWV	RVF	SCF	SHC	SJFS	SO	STF	TFC	TP	WFPREC41	WRIT	Total
73123491A	E12 12 149	NO SAFETY BEL	12/6/2012			50	3	1	25								5			2				4	4	2				0.6	5.4		30	3				125
Based on Indictment date, TP should be assessed.																																						
74209341	E13-07-681	SPEEDING (E/C	6/29/2013						82																	2												84
74283941	E13 07 697	UNSAFE SPEED	7/8/2013		4.01		0.3	0.11	37.9								0.5			0.21				0.4	0.4	2.3		0.02		0.07	0.54		3.01	0.1				50
74373941	E13-08-109	FAIL TO CONTR	7/22/2013						75																	2												77
74566341	E13 08 113	FOLLOWING TO	7/28/2013		19.99		1.5	0.49									2.5			0.99				2	2	1		0.04		0.1	2.7		14.99	1.5				50
These offenses are on the list of DPS moving violations therefore, should have MVF.																																						
Receipt #	Docket #	Offense Desc.	Offense Date	CAN/AMD	CCC	CTF	CHS	CHSJP	CJP CO	CON1	CON4	CONSTA	CRF	CSS	CVCA	DD	DPS	EFF	FA	IDF	IMD	JCD	JCPT	JCTF	JSF	LEAN	LTF	MCWV	RVF	SCF	SHC	SJFS	SO	STF	TFC	TP	WFPREC41	WRIT	Total
74767341	E10-02-875	NO DRIVER'S LI	2/5/2010			40	3	1	166								5			2				4	4	2				0.6	5.4						50	283
74859341	E10-04-99	NO DRIVER'S LI	4/3/2010			40	3	1	66								5			2				4	4	2				0.6	5.4						50	183
74844341	E10-04 1039	NO DRIVER'S LI	4/17/2010			40	3	1	166								5			2				4	4	2				0.6	5.4						50	283
74343341	E10-06-1439	NO DRIVER'S LI	6/17/2010			40	3	1	166								5			2				4	4	2				0.6	5.4						50	283
74219341	E10-09-622	FAIL TO DISPLA	9/5/2010			40	3	1	58								5			2				4	4	2				0.6	5.4						50	175
74679341	E11-01 322	NO DRIVER'S LI	12/24/2010			40	3	1	166								5			2				4	4	2				0.6	5.4						50	283
74907341	E11-03 62	NO DRIVER'S LI	2/15/2011			40	3	1	91								5			2				4	4	2				0.6	5.4							158
74278341	E11 03-433	MAKE U-TURN	2/24/2011			40	3	1	250								5			2				4	4	2				0.6	5.4		30	3				350
74919341	E11-04-320	NO DRIVER'S LI	3/23/2011			40	3	1								66	5			2				4	4	2				0.6	5.4							133
74101341	E11-04 537	NO DRIVER'S LI	3/25/2011			40	3	1	66								5			2				4	4	2				0.6	5.4							133
74673341	E11-05 327	NO DRIVER'S LI	4/11/2011			40	3	1	91								5			2				4	4	2				0.6	5.4							158
74480341	E11 05-284	NO DRIVER'S LI	4/16/2011			40	3	1	66								5			2				4	4	2				0.6	5.4							133
74938341	E11 06-1690	EXPIRED DRIVI	6/5/2011			40	3	1	91								5			2				4	4	2				0.6	5.4							158
74311341	E11-07 518	NO DRIVER'S LI	7/13/2011			40	3	1	66								5			2				4	4	2				0.6	5.4							133
74895341	E11-07-1329	EXPIRED DRIVI	7/21/2011			40	3	1	66								5			2				4	4	2				0.6	5.4							133
74932341	E11-09-163	NO DRIVER'S LI	9/2/2011			40	3	1	91								5			2				4	4	2				0.6	5.4							158
74744341	E11-09 940	NO DRIVER'S LI	9/12/2011			40	3	1	66								5			2				4	4	2				0.6	5.4							133
74791341	E11-10-435	NO DRIVER'S LI	10/1/2011			40	3	1	91								5			2				4	4	2				0.6	5.4							158
74083341	E11-11 592	FAIL TO DISPLA	10/11/2011			40	3	1	66								5			2				4	4	2				0.6	5.4							133
74833341	E11-11 505	NO DRIVER'S LI	10/27/2011			40	3	1	66								5			2				4	4	2				0.6	5.4							133
74452341	E11 11-354	NO DRIVER'S LI	10/30/2011			40	3	1	66								5			2				4	4	2				0.6	5.4							133
75001341	E11 11 693	NO DRIVER'S LI	11/4/2011			40	3	1	66								5			2				4	4	2				0.6	5.4							133
74062341	E12-01-1129	NO DRIVER'S LI	12/6/2011			40	3	1	66								5			2				4	4	2				0.6	5.4							133
74183341	E12-01-482	DRIVING WHILE	1/2/2012			40	3	1	66								5			2				4	4	2				0.6	5.4							133
74377341	E12-02-533	EXPIRED DRIVI	1/26/2012			40	3	1	91								5			2				4	4	2				0.6	5.4							158
74955341	E12-02 08	NO DRIVER'S LI	1/31/2012			40	3	1	91								5			2				4	4	2				0.6	5.4							158
74490341	E12 02 186	NO DRIVER'S LI	2/22/2012			40	3	1	66								5			2				4	4	2				0.6	5.4							133
74652341	E12 03-563	NO DRIVER'S LI	3/1/2012			40	3	1	91								5			2				4	4	2				0.6	5.4							158
74692341	E12-07-676	NO DRIVER'S LI	6/26/2012			40	3	1	66								5			2				4	4	2				0.6	5.4							133
74836341	E12 07 958	NO DRIVER'S LI	7/23/2012			40	3	1	66								5			2				4	4	2				0.6	5.4							133
74317341	E12-08 548	NO DRIVER'S LI	8/8/2012			40	3	1	66								5			2				4	4	2				0.6	5.4							133
74578341	E12 09-313	NO DRIVER'S LI	9/6/2012			40	3	1	91								5			2				4	4	2				0.6	5.4							158
74834341	E12-12 112	NO DRIVER'S LI	10/21/2012			40	3	1	66								5			2				4	4	2				0.6	5.4							133
74861341	E13-01-695	NO DRIVER'S LI	1/7/2013			40	3	1	91								5			2				4	4	2				0.6	5.4							158
74051341	E13 02-90	NO DRIVER'S LI	1/24/2013			40	3	1	91								5			1				4	4	2				0.6	5.4							158
74892341	E13-02 436	DRIVING WHILE	2/12/2013			40	3	1	66											2				4	4	2				0.6	5.4	5						133
74651341	E13 03-517	NO DRIVER'S LI	2/17/2013			40	3	1	91								5			2				4	4	2				0.6	5.4							158
74918341	E13-03 523	NO DRIVER'S LI	2/21/2013			40	3	1	91								5			2				4	4	2				0.6	5.4							158
75014341	E13 04-437	DRIVING WHILE	3/16/2013			40	3	1	91								5			2				4	4	2				0.6	5.4							158
74681341	E13 04-602	NO DRIVER'S LI	3/28/2013			30	3	1	66								5			2				4	4	2				0.6	5.4							133
74284341	E13 05-143	FAIL TO YIELD R	4/25/2013			20	1.5	0.5									2.5			1				2	2	1				0.3	2.7		15	1.5				50
74255341	E13 05-241	NO DRIVER'S LI	5/1/2013			40	3	1	91								5			2				4	4	2				0.6	5.4							158
74728341	E13 05-470	SAFETY SEAT CI	5/10/2013			0.08			12.5				12.5				0.01			0.01					0.01	2.05				0.01	0.02		0.05		0.35			27.6
74454341	E13 05-504	BACKED SO AS	5/13/2013			30	3	1									5			2				4	4	2				0.6	5.4		30	3				100
74754341	E13-05-597	NO DRIVER'S LI	5/14/2013			40	3	1	91											2				4	4	2				0.6	5.4	5						158

Exhibit A

JUSTICE OF THE PEACE CHARLIE ESPINOZA
SCHEDULE OF ADJUSTMENTS
FOR THE PERIOD OF SEPTEMBER 1, 2013 THROUGH SEPTEMBER 30, 2013

These offenses are on the list of DPS moving violations therefore, should have MVF.

Receipt #	Docket #	Offense Desc.	Offense Date	CAMWRE	CCC	CFF	CHS	CHSIP	CIP	CO	COM1	CON1	CONSTa	CRF	CSS	CVCA	DD	DPS	EH	FA	IDI	IHD	ICD	ICP1	ICT1	ISF	LEIM	LFF	LSCMV	LSF	SCF	SHC	SHS	SO	STF	TFC	TP	WPRECAS	WRIT	Total
0227416041	E13 06 81	DISOBEYED TRA	5/29/2013		40		3	1										49				2				4	4		2				06	54	5		10	1			149
0227442041	E13 07-662	IMPROPER DRIV	7/7/2013		40		3	1										5				2				4	4		2				06	54							6

Exhibit A

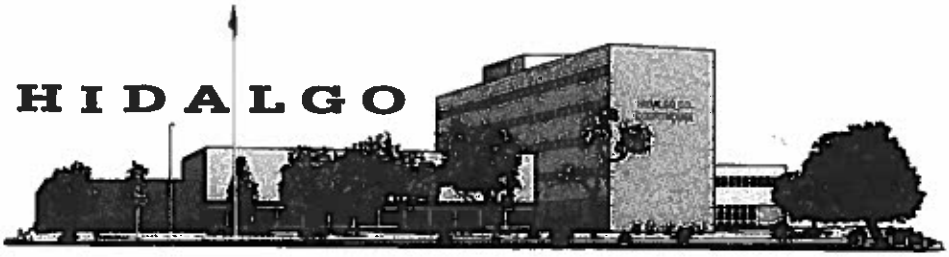
Justice of the Peace Charlie Espinoza
Precinct 4, Place 1
Schedule of Bonds on Deposit
August 31, 2013

Year	Receipt Date	Docket No.	Bond Amount
2013			
	5/3/2013	E12-09-880	400.00
	5/28/2013	E07-06-454	257.00
	5/31/2013	E10-10-412	350.00
		Total	1,007.00

EXHIBIT B

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

April 30, 2013

The Honorable Homero A. Jasso
Hidalgo County Justice of the Peace Pct. 4, Pl. 2
224 N. 12th Ave.
Edinburg, Texas 78539

Ref: Review of *Monthly Fines and Fees Report* and Supporting Documentation
For the month of February 2013

Dear Judge Jasso:

We have conducted a limited scope review of the *Monthly Fines and Fees Report* and supporting documentation for the month of February 2013 pursuant to Local Government Code §115.002 (a), §115.002 (b), and Code of Criminal Procedure Article 103.011. The objective of the review was to determine if fines, fees, and court costs collected were properly accounted and reported.

Scope:
The scope of our review was limited to collections reported by your office on the *Monthly Fines and Fees Report* for the month of February 2013. 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 fines, fees, and court cost statutes and schedules. The following procedures were also performed:

- Reviewed receipts issued to determine if fines, fees, and court costs were allocated and reported in the proper amounts.
- Reviewed randomly selected receipts and traced method of payment to validated deposit slip to test for lapping.
- Verified receipts issued followed a sequential order.
- Verified that procedures for voided receipts were properly followed.
- Reviewed *Cashier's Daily Close-Out Reports* and County Treasurer receipts to determine if fees collected were properly accounted and deposited with the County Treasurer on a daily basis.
- Verified that the collections per the *Monthly Fines and Fees Report* agreed to total receipts issued and the deposits made with the County Treasurer.
- Reviewed the submittal dates of the *Monthly Fines and Fees Report* to the County Auditor's Office to determine if the reports were received within 5 days after the last day of each month.
- Reviewed receipts, Close-Out reports, *Schedule of Receipts and Deposits*, and *Monthly Fines and Fees Report* to verify proper completion.

Conclusion:
Total collections for the month of February 2013 were $50,140.35. Based on the results of our review, we have concluded that fines, fees, and court costs were generally properly accounted and reported; however, the system of internal controls for the accounting and reporting of fines, fees, and court costs require improvement as noted in the following observations.

Observation No. 1:
We reviewed all receipts for the month in review to determine whether fines, fees, and court costs collected were properly allocated and reported.

The results of our review revealed that 14 receipts contained errors in the allocation of fees, fines, and court costs. The Justice of the Peace staff was made aware of the necessary revisions and corrections were made prior to submitting the final *Monthly Fines and Fees Report* to Commissioners Court for approval (see Exhibit A).

There are numerous statutes that require Justices of the Peace to charge various fines, fees, and court costs for certain services and offenses. Fines, fees, and court costs must be allocated pursuant to State statutes and/or Commissioners Court approval.

Formal procedures have not been implemented to ensure that fines, fees, & court costs are properly allocated & reported. The County may be held liable to the State for failure to properly allocate &report fines, fees, & court costs.

Recommendation:
Management should develop and implement formal procedures to ensure that fines, fees, and court costs are properly allocated and reported. At a minimum, the following procedures should be implemented:

- Staff should be provided with training regarding the proper allocation of fines, fees, and court costs.
- Staff should review the allocation of fines, fees, and court costs before the official County receipt is issued.
- Access for setting up offense codes with the proper fines, fees, and court costs in *AbleTerm* should be limited to staff with adequate knowledge of the applicable allocation.
- Staff should ensure that the proper fines, fees, and court costs allocation, offense date, and judgment date are entered when a case is setup in *AbleTerm*.

Observation No. 2:
We noted during our review that 12 cash bonds posted by defendants who failed to appear before the Justice of the Peace were not forfeited (liquidated) by the 10th workday following the date of their release from jail. As of today, the bonds have not been forfeited. The bonds received were dated January 10, 2012 through February 21, 2013 (see Exhibit B).

Code of Criminal Procedure Article 45.044 (a) (2) states "A justice or judge may enter a judgment of conviction and forfeit a cash bond posted by the defendant in satisfaction of the defendant's fine and cost if the defendant fails to appear according to the terms of the defendant's release." Pursuant to the terms of the cash bond, the defendant must appear before the Justice of the Peace by the 10th workday following the date of their release from jail. If the defendant fails to appear, the Justice of the Peace may declare the cash bond forfeited, enter a judgment of guilty, assess a fine, and apply the cash bond to the payment of the imposed judgment.

Formal monitoring procedures were not in place to ensure that bonds posted by defendants who failed to appear before the Justice of the Peace were forfeited by the 10th workday following the date of their release from jail. This may result in the misuse of County funds.

Recommendation:
Management should develop and implement formal monitoring procedures to ensure that bonds posted by defendants who fail to appear before the Justice of the Peace are forfeited by the 10th workday following the date of their release from jail.

Observation No. 3:
We noted during our review that procedures for voiding receipts were not always properly followed. Receipts did not contain one or more of the following: date of void, the signature of the clerk requesting the void and the supervisor's signature of approval.

The County Auditor's Office requires that if a cashier makes an error, the receipt be voided. The following procedures must be followed:

a. The Cashier must obtain approval by his/her supervisor prior to voiding the receipt. In addition, the Cashier must provide the reason for the void, date of void, and their signature on the voided receipt.

b. The supervisor must sign & date the void receipt to document responsibility for verifying that the void was properly completed (i.e., all copies of the receipt are marked "VOID", contain an explanation for the void, contain the date the receipt was voided and signature of the employee requesting the void).
c. If a new receipt is issued, the voided receipt number and the new receipt number should be cross-referenced.
d. All copies of the voided receipt must be securely attached together &submitted to the County Auditor's Office.
e. Computer access controls to void receipts should be limited to supervisors.

Formal procedures have been developed and implemented to ensure receipts are properly voided. This may result in the loss or misuse of County funds.

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

Observation No. 4:
We noted during our review that, at times, the daily mail log did not contain the signatures of the individuals responsible for preparing the mail log and verifying that an official County receipt was issued for each mail-in payments listed on the mail log.

The County Auditor's Office requires that mail-in payments be listed on a daily mail log. The mail log should be signed by the individuals responsible for preparing the mail log and verifying that an official County receipt was issued for each mail-in payment listed on the mail log.

Formal monitoring procedures were not in place to ensure that the daily mail was properly prepared. This may result in the loss or misuse of County funds.

Recommendation:
Management should develop and implement formal monitoring procedures to ensure that the daily mail is properly prepared. Please refer to the mail log section of the "Cash Handling Guidelines and Procedures" prescribed by the County Auditor's Office for the minimum procedures to be implemented for processing mail-in payments.

Observation No. 5:
We noted during our review that a credit card transaction received on February 13, 2013 was not promptly receipted. Consequently, the case disposition was not recorded in *AbleTerm* in a timely manner. The transaction and case disposition were recorded on April 12, 2013.

The County Auditor's Office requires that all cash (i.e., cash, checks, credit card payments, etc.) received be promptly recorded and controlled using pre-numbered official County receipts. In addition, the case dispositions should be recorded in *AbleTerm* upon receipt of payment.

Formal procedures have not been developed and implemented to ensure that credit card transactions are promptly receipted and case dispositions are entered in a timely manner. This may result in the loss or misuse of County funds. In addition, failure to timely enter case dispositions may result in the arrest of the defendant, in error.

Recommendation:
Management should develop and implement formal monitoring procedures to ensure that credit card transactions are promptly receipted and cases dispositions are entered in a timely manner.

Please provide written management response to the observations noted above by May 17, 2013.

If you should have any questions or would like to schedule a meeting to discuss the above noted observations, please do not hesitate to contact Pedro Sanchez, Internal Auditor I, at 318-2511 ext. 4643, Yvonne Torres, Revenue Audit Supervisor, at ext. 4642, Arcy B. Duran, CPA, Director of Audit, at ext. 4645, or me at ext. 4604.

Respectfully,

Ray Enfracio, CPA
County Auditor

Enclosures

Cc: Mr. Valde Guerra, Commissioners Court Executive Officer

JUSTICE OF THE PEACE
MONTHLY FINES AND FEES COLLECTED
FOR THE MONTH OF: February-13
PBC

Judge: Homero A. Jasso
Precinct No. 4 **Place No.** 2

City: EDINBURG, TX
Hidalgo County, Texas

Part I: RECAP OF AMOUNT PAYABLE TO THE COUNTY TREASURER

TOTAL CASH COLLECTED	(Receipts #s)	21407J42~~¢~~	THRU	21707J42~~¢~~	$ 50,140.35 X10-c ~~49,848.35~~
	(Control #s)	2427949~~¢~~	THRU	2516273~~¢~~	
Sheriff's "D" Report	(Receipt #s)				
	(Control #s)				

LESS: DUE AS REFUNDS — $ -
Overpayment

COST ON DEPOSIT — 734.00 X7 ✓

ADD: COST ON DEPOSIT LIQUIDATED — - X7 ✓
INTEREST EARNED ON BANK ACCOUNT — -

AMOUNT OWED TO COUNTY (Should Match Amt in Part III) — 49,406.35 X3 ✓
~~$ 49,114.35~~

Less: Total amount of remittances to County Treasurer (From Part II) — $ 51,760.75 ✓ ~~49,848.35~~

Total funds due to County Treasurer (Overtransfer Made to Co Treas.) — (2,354.40) ~~(734.00)~~ X4-d
#1

Part II: REMITTANCES MADE TO THE COUNTY TREASURER

DESCRIPTION	AMOUNT	RECEIPT NO.
Total Collections for the Month (See Schedule of Receipts & Deposits)	$ ~~49,848.35~~	
Add: Interest Earned and Paid to County Treasurer	$ 50,140.35 B1 ✓	
Add: Previous Month's Bond Overtransfer (Jan, Oct 2012, Jan 2013)	1,620.40 ~~$0.00~~ ¢	
Add: HCSO Monthly "D" Collections Report	$0.00 X9 ✓	
	51,760.75	
	$ ~~49,848.35~~	

PREPARED BY: L Real — DATE PREPARED: 3/5/2013

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

JUSTICE OF THE PEACE — DATE 3/5/2013

RECEIVED
MAR 6 2013 PS

THIS REPORT IS DUE IN THE OFFICE OF THE COUNTY AUDITOR BEFORE THE FIFTH (5TH) WORKING DAY OF THE FOLLOWING MONTH (LGC § 114.001)

COUNTY AUDITOR'S FORM: RE-JP-004

AUDITED BY: THE HIDALGO COUNTY AUDITOR'S OFFICE REVISED: 2/2010
DATE: 4/1/13 4/2/13

X2

JUSTICE OF THE PEACE
MONTHLY FINES AND FEES COLLECTED
FOR THE MONTH OF: February-13

PBC

Judge: Homero A. Jasso
Precinct No. 4 Place No. 2

City: EDINBURG, TX
Hidalgo County, Texas

Part III: SUMMARY OF COLLECTIONS PAYABLE TO THE COUNTY TREASURER

Name of Fine, Fee, Court Cost	# Issued/ Filed	Statute Reference	Detail of Amt Collected	GL Acct No.	Amt. Collected
FINES:					
County Fines (Local Fine)		LGC 113.004, PC 12.23		1200-351-10-068-000-0-000	$ 22,670.02 ~~22,307.05~~
Texas Parks & Wildlife 85% Fine (State Fine)		TPWC 12.107		1100-207-20-000-012-0-000	359.55 ~~401.30~~
No Safety Belt 50% Fine (State Fine)		TRC 545.412, 545.413		1100-207-20-000-028-0-000	286.58 ~~256.30~~
Gross Weight 50% Fine (State Fine)		TRC Sec 621.506(g)		1100-207-20-000-013-0-000	260.00
School District 50% Fines		Educ. Code § 25.093 (d) 1 (A)		1100-207-30-000-011-0-000	110.00
LOCAL COURT COSTS AND FEES:					
Courthouse Security Adm. Fee($3)		C.C.P. Art. 102.017 (b)		1241-341-10-060-001-0-000	605.12 ~~602.12~~
Courthouse Security Fund JP ($1)		C.C.P. Art. 102.017		1245-341-10-068-000-0-000	138.02 ~~137.02~~
Justice Court Technology Fund ($4)		C.C.P. Art. 102.0173		1242-341-10-060-000-0-000	770.86 ~~700.80~~
Time Payment - @40% OF $25.00 ($10.00)		LGC 133.103 (d)		1100-341-10-060-001-0-000	66.38 -
Time Payment - @ 10% of $25.00 ($2.50)		LGC 133.103 (c)		1100-341-10-060-002-0-000	16.57 -
Administrative Local Transaction Fee ($2)		C.C.P. Art. 102.072		1100-341-10-060-003-0-000	451.02 ~~441.02~~
Motor Vehicle Adm. Fee ($10-$20) (Dismissal Fee for Exp. DL, Exp Insp Cert, Exp Mv Reg.)		TRC Sec 548.605, 521.026,502.407		1100-341-10-060-004-0-000	70.00
Special Fees				1100-341-10-068-000-0-000	1,076.00
Deferred Disposition		C.C.P. Art. 45.051	1,066.00		
Administrative Fee - "Drivers Safety Course" ($10)		C.C.P. Art. 45.0511(f)	10.00		
Support of Judiciary Fund ($.60)		LGC 133.105		1100-341-10-060-009-0-000	82.82 ~~82.22~~
Traffic Fee ($3)		T.R.C. 542.403		1100-341-10-068-000-0-000	366.91
Child Safety ($20-$25)		C.C.P. Art. 102.014		1100-341-10-060-011-0-000	92.20
STATE COURT COSTS AND FEES:					
Criminal Justice Planning Fund C.C.P. ($5)		C.C.P. Art. 102.051		1100-207-20-000-003-0-000	5.00 .
State General Revenue Fund ($2.50)		C.C.P. Art. 102.015		1100-207-20-000-010-0-000	2.50 -
Law Enforcement Education Fund (____$1, ____$1.50, ____$3.50)		Govt. Code Sec. 415.082		1100-207-20-000-011-0-000	3.50 -
Operators and Chauffeurs License Fund ($75)		T.R.C. 601.192		1100-207-20-000-031-0-000	-
Time Payment - @50% OF $25.00 ($12.50)		LGC 133.103 (b)		1100-207-20-000-005-0-000	82.86 -
Juvenile Crime and Delinquency Fund (____$.25, ____$.50)		C.C.P. Art. 102.075(m)		1100-207-20-000-007-0-000	14.49 ~~14.74~~
Comprehensive Rehabilitation Fund ($5)		C.C.P. Art. 102.082		1100-207-20-000-008-0-000	-
Fugitive Apprehension Fund ($5)		C.C.P. Art. 102.019 (a) 2		1100-207-20-000-009-0-000	164.91 ~~160.91~~
Consolidated Court Costs Fund ($17)		CCP 102.073 (c) 3- LGC 133.102		1100-207-20-000-015-0-000	7,310.08 ~~7,270.08~~
Compensation Victims Of Crime Fund (____$3, ____$5, ____$15, ____$35)		C.C.P. Art. 56.55 (2) & (3)		1100-207-20-000-017-0-000	509.72
Judicial & Court Personnel Training Fund (____$1, ____$2)		Govt. Code Sec. 56.001 (b)		1100-207-20-000-027-0-000	61.96
Correctional Managment Institute of Texas Fund ($.50)		CCP Art. 102.075		1100-207-20-000-029-0-000	12.49
Indigent legal Services Fee-JP ($6)	1K 35	Govt. Code Sec. 101.141 (2)(B)		1100-207-20-000-004-0-000	210.00
State Traffic Fee- Subtitle C ($30)		TRC Sec 542.4031		1100-207-20-000-035-0-000	3,304.28 ~~3,279.28~~
Jury Service Fee ($4)		C.C.P. Art. 102.0045		1100-207-20-000-053-0-000	572.05 ~~568.05~~
Support of Judiciary Fund ($5.40)		LGC 133.105		1100-207-20-000-054-0-000	665.73 ~~660.33~~
Birth Certificate Fee ($1.80)	-	HSC 191.022(f)		1100-207-20-000-039-0-000	-
Defensive Driving Record Fee ($12)		C.C.P. Art. 45.0511(c-1)		1100-207-20-000-057-0-000	-
Indigent Defense Representation Fund ($2)		LGC 113.107/ GC 102.023		1100-207-20-000-059-0-000	196.53 ~~194.53~~
Moving Violation Fee ($0.10)		C.C.P. Art. 102.022/GC		1100-207-20-000-061-0-000	4.48 ~~4.18~~
Safety Seat Violation Fee ($0.15)		TC 545.412 (b-1)		1100-207-20-000-062-0-000	0.00 ~~0.15~~
ARREST /WARRANT FEES: STATE		C.C.P. Art. 102.011			
D.P.S. (_____$3, _____$5, _____$35, _____$50)				1100-207-20-000-019-0-000	952.64 ~~847.64~~
T.A.B.C. (_____$3, _____$5, _____$35, _____$50)				1100-207-20-000-020-0-000	5.00
P.K.W.L. (_____$3, _____$5, _____$35, _____$50)				1100-207-20-000-021-0-000	10.00
ARREST /WARRANT/SERVICE FEES: COUNTY		LGC 118.131			
Sheriff Fees:				1100-342-10-060-001-0-000	97.86
Constable Fees:					
Precinct #1				1100-342-10-291-000-0-000	-
Precinct #2				1100-342-10-292-000-0-000	70.00
Precinct #3				1100-342-10-293-000-0-000	-
Precinct #4				1100-342-10-294-000-0-000	6,643.32 ~~6,343.32~~
Precinct #5				1100-342-10-295-000-0-000	-
District Attorney Fees				1100-341-10-060-007-0-000	-
Tax Assessor Fraud Investigators				1100-342-10-060-002-0-000	-
School District Arrest Fee				1100-342-10-060-003-0-000	15.00 ~~15.00~~
Fire Marshal Fee				1100-342-20-060-001-0-000	-
Due to Others					
Warrant Fees Due to Other Law Enforcement Agencies		C.C.P. Art. 102.011 (a) 2 (A)		1100-207-30-000-003-0-000	-
Refund - Overpayments				1100-202-00-000-014-0-000	30.00
Due to Others				1100-202-00-000-014-0-000	0.00 ~~15.00~~
Restitution				1100-202-00-000-014-0-000	-
Justice Fees (Local Fees)				1100-341-10-060-001-0-000	990.00 ~~975.00~~
Small Claims Court Filing Fee ($25)		LGC 118.121/118.122	75.00		
Justice Court Filing Fee ($25)		LGC 118.121/118.122	~~300.00~~	815.00	
Forcible Entry and Detainer Court Filing Fee ($25)		LGC 118.121/118.122	-		
Transcript Fees ($10)		LGC 118.121/118.123 (b)	-		
Abstract Fees ($5)		LGC 118.121/118.123 (c)	55.00		
Writ Filing Fee ($5)		LGC 118.121/118.123 (d)	45.00		
Issuing other Document ($1 1st pg, .25 for each addt'l pg)		LGC 118.121/118.123 (e)	-		
Certified Copies of Court Papers ($2 1st pg, .25 for each addt'l pg)		LGC 118.121	-		
Probable Cause Tow Hearing Fee ($20)		LGC 11.141(a)4	-		
Birth Certificates ($22 each)		HSC 191.0045 (3)(d)		1100-341-10-060-001-0-000	-
Death Certificates ($20 each, each addt'l $3)		HSC 191.0045 (3)(d)		1100-341-10-060-001-0-000	-
Preservation of Vital Statistics Fee ($1 each)		HSC Sec 191.0045 (h)		1100-341-10-060-008-0-000	-
Jury Fees (Civil $5, Criminal $3)		Rules of Civil Proc., Rule 544/ CCP 102.004		1100-341-10-060-006-0-000	-
ADD: Interest Earned on Bank Account				1100-361-11-000-008-0-000	-
				TOTAL AMOUNT DUE TO THE COUNTY TREASURER:	$ ~~[illegible]~~

MAR 6 2013 PS

AUDITED BY: THE HIDALGO COUNTY AUDITOR'S OFFICE
DATE: 4/11/13 4/24/13

THIS REPORT IS DUE IN THE OFFICE OF THE COUNTY AUDITOR BEFORE THE FIFTH (5TH) WORKING DAY OF THE FOLLOWING MONTH (LGC § 114.001).

JUSTICE OF THE PEACE HOMER JASSO
SCHEDULE OF ADJUSTMENTS
FOR THE PERIOD ENDING FEBRUARY 28, 2013

Receipt #	Docket #	Date	Name	Offense Description	OR Date	ARREST	CCC	CHS	CHSJP	CMAT	CO	CONST	CRF	CS	CSS	CVCA	DPS	DTOREF	FA	IDF	JCD	JCPT	JCTF	JLF	LTF	MCWV	MVF	SAF	SCMD	SJFC	SJPS	SO	STF	TFC	TP	TPW	TPWF	WF	FPRECAT	Total
Based on offense date, correct court costs and LTF need to be assessed. Also, WF fee code should not have been assessed. To which Law Enforcement Agency does it belong to?																																							
0321430342	T96-3-534	2/4/2013	CASAREZ, VERONICA	NO LIABILITY INSURAN	3/28/1996						175						15	5		5		0.25	1																100		301.25
Based on offense type, TFC should not have been assessed. Also, Judgment date needs to entered																																							
0321563342	IP01-12-086	2/19/2013	RIVERA, ROSALVA	FAIL/REF. TO VAC. DO	10/7/1998			17	3			148					15			5		0.25	1		2							5		3	25					224.25
LTF needs to be assessed. Also, Judgment date needs to entered																																							
0321562342	JP01-12-087	2/19/2013	RIVERA, ROSALVA	FAIL/REFUSED TO REST	10/7/1998			17	3			148	5				15			5		0.25	1										5			25					224.25
ARREST fee code should not have been applied. To which Law Enforcement Agency does it belong to?																																							
0321685342	T98-0661342	2/27/2013	GUTIERREZ, JESSIC	NO LIABILITY INSURAN	11/8/1998	5		17	3			175					15			5		0.25	1		3															223.25
LTF needs to be assessed																																							
0321558342	T99-3750342	2/20/2013	SEGURA NOEMI S.	SPEEDING (EXCEED PRI	6/23/1999			17	3			124					15	5		5		0.25	1												3					173.25
0321635342	T99-3914342	2/22/2013	LUNA, DANIEL	SPEEDING (EXCEED PRI	7/30/1999			17	3			124					15	5		5		0.25	1												3					173.25
Judgment date needs to entered																																							
0321445342	IP01-02-526	2/6/2013	GARCIA, MARIA	FAIL TO CONTROL SPEE	2/10/2001			17	3			152.75					15	5		5		0.25	2			3									3	25			$0	280
0321466342	IP01-10-204	2/7/2013	VILLARREAL, MARTI	OPERATE UNREGISTERED	9/30/2003			17	3		0.5	198					15	5		5		0.5	2	4		2									3	25				280
0321667342	IP07-08-606	2/26/2013	ALONZO, BASILIO T	SPEEDING (EXCEED PRI	8/8/2007							96														2										25				123

Receipt #	Docket #	Date	Name	Offense Description	OR Date	ARREST	CCC	CHS	CHSJP	CMAT	CO	CONST	CRF	CS	CSS	CVCA	DPS	DTOREF	FA	IDF	JCD	JCPT	JCTF	JLF	LTF	MCWV	MVF	SAF	SCMD	SJFC	SJPS	SO	STF	TFC	TP	TPW	TPWF	WF	FPRECAT	Total
Is judgment date correct? If so, TP should have not been assessed																																							
0321615342	IP01-09-544	2/21/2013	VELOQUIO, TRINIDA	SPEEDING (EXCEED PRI	9/8/2001			17	3		0.5	130					15	5		5		0.5	2			2									3	25			$0	258
0321448342	IP09-12-299	2/6/2013	HERNANDEZ, AMY AN	NO DRIVER'S LICENSE	11/16/2009			19 82	1.48	0.5		66						2.47			1			1.98	2.99	2.99					0.3	2.64				25			24.79	151
Due to type of offense, fine needs to be split 50% CRF and 50% CO																																							
0321487342	IP02-01-643	2/11/2013	GARCIA JR., HUMBE	UNRESTRAINED CHILD U	1/10/2002			17	3		0.5	150		50			15	5		5		0.5	2	4		2									3					257
Reason for REFUND needs to be entered into the Events on AbleTerm																																							
0321644342	IP05-08-634	2/25/2013	GARZA, BEATRICE	NO DRIVER'S LICENSE	8/12/2005			40	3			168						5	20					4		2														240
0321441342	JP13-01-057	2/6/2013	GUERRERO GARCIA,	NO DRIVER'S LICENSE	1/6/2013							35							10							2														47
Fine needs to be split 85% TPWF and 15% CO. Also, WF fee code should not have been assessed. To which Law Enforcement Agency does it belong to?																																							
0321639342	IP05-09-013	2/21/2013	CASTILLO, ALFREDO	ILLEGAL MEANS & METH	9/2/2005			40	3	1		148.6												4	4	2					0.6	3.4					5	88.4	50		350
Where did offense occur? If it occurred within 20 miles of an international border, entire fine is retained by the county. If offense did not occur within 20 miles of an international border, 50% of the fine must be remitted to the state.																																							
0321530342	IP08-12-279	2/14/2013	CHAPA, FERNANDO A	OVER 34,000 LBS TAND	11/18/2008			40	3	1		260						5			2			4	4	2	260				0.6	5.4								567

Receipt #	Docket #	Date	Name	Offense Description	OR Date	ARREST	CCC	CHS	CHSJP	CMAT	CO	CONST	CRF	CS	CSS	CVCA	DPS	DTOREF	FA	IDF	JCD	JCPT	JCTF	JLF	LTF	MCWV	MVF	SAF	SCMD	SJFC	SJPS	SO	STF	TFC	TP	TPW	TPWF	WF	FPRECAT	Total
Fine needs to be split 85% TPWF and 15% CO																																							
0321462342	JP09-09-271	2/7/2013	SORIA, FIDEL TORR	OVER BAG LIMIT/MOURN	9/12/2009			40	3	1		112.9									2			4	4	2					0.6	5.4					5	73.1			253
WF fee code should not have been assessed. To which Law Enforcement Agency does it belong to?																																							
0321446342	JP12-05-039	2/7/2013	TORRES, ANNA MARI	PARENT CONTRIBUTING	5/5/2012			40	3	1		110			20						2			4	4	2			5	150	0.6	5.4							50		357
CSS should not have been assessed																																							
0321480342	JP12-07-176	2/8/2013	PENA, CASSANDRA	CHILD<18 NOT RESTRAI	6/21/2012			40	3	1		12.5		12.5	0.15			5			2			4	4	2		0.1			0.6	5.4		30	3						125.25
MVF needs to be assessed																																							
0321628342	JP12-08-167	2/22/2013	GUAN-CUELLAR, AR	PASSED WITH INSUFFIC	8/18/2012			40	3	1		49						5			2			4	4	2					0.6	5.4		30	3						149
0321485342	JP12-12-070	2/11/2013	PAZ, ERICA	SAFETY SEAT CHILD PA	11/19/2012			3.3	0.24	0.08		12.5		12.5				0.41			0.17			0.34	0.34	2.5					0.06	0.45		2.47	0.24						35.6
0321422342	JP13-01-060	2/4/2013	ACEVEDO JR., NICA	DROVE WRONG WAY ON CI	12/31/2012			40	3	1		49						5			2			4	4	2					0.6	5.4		30	3						149

Exhibit A

Bond List for Pct 4 Pl 2 as of February 28, 2013:

2012

Receipt Date	Docket #	Bond Amount
1/10/2012	JP12-01-019	$ 127.00
10/2/2012	JP03-10-868	$ 379.00
10/2/2012	JP03-10-867	$ 300.00
10/18/2012	JP12-10-165	$ 133.10
		$ 939.10

2013

Receipt Date	Docket #	Bond Amount
1/31/2013	JP13-01-208	$ 153.10
1/31/2013	JP13-01-207	$ 242.00
1/31/2013	JP13-01-206	$ 133.10
1/31/2013	JP13-01-205	$ 153.10
2/6/2013	JP08-12-824	$ 200.00
2/6/2013	JP08-12-823	$ 200.00
2/14/2013	JP13-02-037	$ 167.00
2/21/2013	JP13-02-073	$ 167.00
		$ 1,415.30

TOTAL **$ 2,354.40**

Exhibit B

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

May 3, 2013

The Honorable Homero A. Jasso
Hidalgo County Justice of the Peace Pct. 4, Pl. 2
224 N. 12th Ave.
Edinburg, Texas 78539

Ref: Review of *Monthly Fines and Fees Report* and Supporting Documentation
For the month of March 2013

Dear Judge Jasso:

We have conducted a limited scope review of the *Monthly Fines and Fees Report* and supporting documentation for the month of March 2013 pursuant to Local Government Code §115.002 (a), §115.002 (b), and Code of Criminal Procedure Article 103.011. The objective of the review was to determine if fines, fees, and court costs collected were properly accounted and reported.

Scope:
The scope of our review was limited to collections reported by your office on the *Monthly Fines and Fees Report* for the month of March 2013. 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 fines, fees, and court cost statutes and schedules. The following procedures were also performed:

- Reviewed receipts issued to determine if fines, fees, and court costs were allocated and reported in the proper amounts.
- Verified receipts issued followed a sequential order.
- Verified that procedures for voided receipts were properly followed.
- Reviewed *Cashier's Daily Close-Out Reports* and County Treasurer receipts to determine if fees collected were properly accounted and deposited with the County Treasurer on a daily basis.
- Verified that the collections per the *Monthly Fines and Fees Report* agreed to total receipts issued and the deposits made with the County Treasurer.
- Reviewed the submittal dates of the *Monthly Fines and Fees Report* to the County Auditor's Office to determine if the reports were received within 5 days after the last day of each month.
- Reviewed receipts, Close-Out reports, *Schedule of Receipts and Deposits*, and *Monthly Fines and Fees Report* to verify proper completion.

HIDALGO COUNTY DISTRICT JUDGES

RICARDO P. RODRIGUEZ, JR. JUDGE, 92nd D.C. | RODOLFO DELGADO JUDGE, 93rd D.C. | J. R. "BOBBY" FLORES JUDGE, 139th D.C. | ROSE GUERRA REYNA JUDGE, 206th D.C. | JUAN R. PARTIDA JUDGE, 275th D.C. | MARIO E. RAMIREZ, JR. JUDGE, 332nd D.C. | NOE GONZALEZ JUDGE, 370th D.C. OVERSEER | LETICIA LOPEZ JUDGE, 389th D.C. | AIDA SALINAS FLORES JUDGE, 398th D.C. | ISRAEL RAMON, JR. JUDGE, 430th D.C. | JESSE CONTRERAS JUDGE, 449th D.C.

Conclusion:
Total collections for the month of March 2013 were $49,135.44. Based on the results of our review, we have concluded that fines, fees, and court costs were generally properly accounted and reported; however, the system of internal controls for the accounting and reporting of fines, fees, and court costs require improvement as noted in the following observations.

Observation No. 1:
We reviewed all receipts for the month in review to determine whether fines, fees, and court costs collected were properly allocated and reported.

The results of our review revealed that 15 receipts contained errors in the allocation of fees, fines, and court costs. The Justice of the Peace staff was made aware of the necessary revisions and corrections were made prior to submitting the final *Monthly Fines and Fees Report* to Commissioners Court for approval (see Exhibit A).

There are numerous statutes that require Justices of the Peace to charge various fines, fees, and court costs for certain services and offenses. Fines, fees, and court costs must be allocated pursuant to State statutes and/or Commissioners Court approval.

Formal procedures have not been implemented to ensure that fines, fees, & court costs are properly allocated & reported. The County may be held liable to the State for failure to properly allocate &report fines, fees, & court costs.

Recommendation:
Management should develop and implement formal procedures to ensure that fines, fees, and court costs are properly allocated and reported. At a minimum, the following procedures should be implemented:

- Staff should be provided with training regarding the proper allocation of fines, fees, and court costs.
- Staff should review the allocation of fines, fees, and court costs before the official County receipt is issued.
- Access for setting up offense codes with the proper fines, fees, and court costs in *AbleTerm* should be limited to staff with adequate knowledge of the applicable allocation.
- Staff should ensure that the proper fines, fees, and court costs allocation, offense date, and judgment date are entered when a case is setup in *AbleTerm*.

Observation No. 2:
We noted during our review that 16 cash bonds posted by defendants who failed to appear before the Justice of the Peace were not forfeited (liquidated) by the 10th workday following the date of their release from jail. As of today, 15 of 16 bonds have not been forfeited. The bonds received were dated January 10, 2012 through March 15, 2013 (see Exhibit B). One bond received March 15, 2013 was forfeited on April 9, 2013.

Code of Criminal Procedure Article 45.044 (a) (2) states "A justice or judge may enter a judgment of conviction and forfeit a cash bond posted by the defendant in satisfaction of the defendant's fine and cost if the defendant fails to appear according to the terms of the defendant's release." Pursuant to the terms of the cash bond, the defendant must appear before the Justice of the Peace by the 10th workday following the date of their release from jail. If the defendant fails to appear, the Justice of the Peace may declare the cash bond forfeited, enter a judgment of guilty, assess a fine, and apply the cash bond to the payment of the imposed judgment.

Formal monitoring procedures were not in place to ensure that bonds posted by defendants who failed to appear before the Justice of the Peace were forfeited by the 10th workday following the date of their release from jail. This may result in the misuse of County funds.

Recommendation:
Management should develop and implement formal monitoring procedures to ensure that bonds posted by defendants who fail to appear before the Justice of the Peace are forfeited by the 10th workday following the date of their release from jail.

Observation No. 3:
We noted during our review that procedures for voiding receipts were not always properly followed. Receipts did not contain one or more of the following: date of void, the signature of the clerk requesting the void.

The County Auditor's Office requires that if a cashier makes an error, the receipt be voided. The following procedures must be followed:

a. The Cashier must obtain approval by his/her supervisor prior to voiding the receipt. In addition, the Cashier must provide the reason for the void, date of void, and their signature on the voided receipt.

b. The supervisor must sign & date the void receipt to document responsibility for verifying that the void was properly completed (i.e., all copies of the receipt are marked "VOID", contain an explanation for the void, contain the date the receipt was voided and signature of the employee requesting the void).
c. If a new receipt is issued, the voided receipt number and the new receipt number should be cross-referenced.
d. All copies of the voided receipt must be securely attached together &submitted to the County Auditor's Office.
e. Computer access controls to void receipts should be limited to supervisors.

Formal procedures have been developed and implemented to ensure receipts are properly voided. This may result in the loss or misuse of County funds.

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

Observation No. 4:
We noted during our review that 4 credit card transactions received between March 6, 2013 and March 20, 2013 were not promptly receipted. Consequently, the case dispositions were not recorded in *AbleTerm* in a timely manner. Of 4 credit card transactions and case dispositions, 3 were recorded on March 27, 2013. The remaining credit card transaction ($57 for docket number JP01-11-137) and case disposition has not been recorded as of today.

The County Auditor's Office requires that all cash (i.e., cash, checks, credit card payments, etc.) received be promptly recorded and controlled using pre-numbered official County receipts. In addition, the case dispositions should be recorded in *AbleTerm* upon receipt of payment.

Formal procedures have not been developed and implemented to ensure that credit card transactions are promptly receipted and case dispositions are entered in a timely manner. This may result in the loss or misuse of County funds. In addition, failure to timely enter case dispositions may result in the arrest of the defendant, in error.

Recommendation:
Management should develop and implement formal monitoring procedures to ensure that credit card transactions are promptly receipted and cases dispositions are entered in a timely manner. In addition, the remaining credit card transaction and case disposition should be recorded.

Please provide written management response to the observations noted above by May 24, 2013.

If you should have any questions or would like to schedule a meeting to discuss the above noted observations, please do not hesitate to contact Pedro Sanchez, Internal Auditor I, at 318-2511 ext. 4643, Yvonne Torres, Revenue Audit Supervisor, at ext. 4642, Arcy B. Duran, CPA, Director of Audit, at ext. 4645, or me at ext. 4604.

Respectfully,

Ray Eufracio, CPA
County Auditor

Enclosures

Cc: Mr. Valde Guerra, Commissioners Court Executive Officer

JUSTICE OF THE PEACE
MONTHLY FINES AND FEES COLLECTED
FOR THE MONTH OF: 03/01/213

PBC

Judge: Homero A. Jasso
Precinct No. 4 **Place No.** 2

City: EDINBURG, TX
Hidalgo County, Texas

Part I: RECAP OF AMOUNT PAYABLE TO THE COUNTY TREASURER

TOTAL CASH COLLECTED	(Receipts #s)	21708J42~~4~~	THRU	22000J42~~4~~	$ 49,135.44 ~~48,425.44~~ X10-1 ✓
Sheriff's "D" Report	(Control #s)	2516274~~3~~	THRU	2516579~~4~~	
	(Receipt #s)	2022J42		2029J42	
	(Control #s)				

LESS: DUE AS REFUNDS — $ -
Overpayment

COST ON DEPOSIT — 709.10 X7 ✓

ADD: COST ON DEPOSIT LIQUIDATED — - X7 ✓
INTEREST EARNED ON BANK ACCOUNT —

AMOUNT OWED TO COUNTY (Should Match Amt in Part III) — $ 48,426.34 ~~47,716.34~~ X3 ✓

Less: Total amount of remittances to County Treasurer (From Part II) — $ 51,489.84 ~~48,425.44~~
Total funds due to County Treasurer (Overtransfer Made to Co Treas.) — (3,063.50) ~~(709.10)~~ X4 ✓

Part II: REMITTANCES MADE TO THE COUNTY TREASURER

DESCRIPTION	AMOUNT	RECEIPT NO.
Total Collections for the Month (See Schedule of Receipts & Deposits)	$ 48,425.44 B1 ✓	
Add: Interest Earned and Paid to County Treasurer	$ -	
Add: Previous Month's Bond Overtransfer (Jan & Oct '12, Jan & Feb '13)	2,354.40 ~~$0.00~~ ✓	
Add: HCSO Monthly "D" Collections Report	710.00 ~~$0.00~~ X9 ✓	
	51,489.84	
	$ ~~48,425.44~~	

PREPARED BY: L Reed — DATE PREPARED: 4/3/2013

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

4/8/2013 — JUSTICE OF THE PEACE — DATE

APR 8 2013 PS

THIS REPORT IS DUE IN THE OFFICE OF THE COUNTY AUDITOR BEFORE THE FIFTH (5TH) WORKING DAY OF THE FOLLOWING MONTH (LGC § 114.001)
COUNTY AUDITOR'S FORM RE-JP-004 — REVISED 2/2010

AUDITED BY [illegible]
COUNTY AUDITOR'S OFFICE
DATE: 4/19/13 4/25/13

X2

JUSTICE OF THE PEACE
MONTHLY FINES AND FEES COLLECTED
FOR THE MONTH OF: 03/01/213

Judge: Homero A. Jasso
Precinct No. 4 Place No. 2

PBC

City: EDINBURG, TX
Hidalgo County, Texas

Part III: SUMMARY OF COLLECTIONS PAYABLE TO THE COUNTY TREASURER

Name of Fine, Fee, Court Cost	# Issued/ Filed	Statute Reference	Detail of Amt Collected	GL Acct No.	Amt. Collected
FINES:					
County Fines (Local Fine)		LGC 113 004 PC 12 23		1200-351-10-068-000-0-000	$ 23,168.19 ~~32,029.49~~
Texas Parks & Wildlife 85% Fine (State Fine)		TPWC 12 107		1100-207-20-000-012-0-000	-
No Safety Belt 50% Fine (State Fine)		TRC 545.412 545 413		1100-207-20-000-028-0-000	162.00 ~~212.00~~
Gross Weight 50% Fine (State Fine)		TRC Sec 621 506(g)		1100-207-20-000-013-0-000	-
School District 50% Fines		Educ Code § 25 093 (d) 1 (A)		1100-207-30-000-011-0-000	-
LOCAL COURT COSTS AND FEES:					
Courthouse Security Adm. Fee($3)		C C P Art. 102 017 (b)		1241-341-10-060-001-0-000	599.03 ~~500.03~~
Courthouse Security Fund JP ($1)		C C P Art 102 017		1245-341-10-068-000-0-000	151.68 ~~448.68~~
Justice Court Technology Fund ($4)		C C P Art 102 0173		1242-341-10-060-000-0-000	720.74 ~~598.74~~
Time Payment - @40% OF $25.00 ($10.00)		LGC 133 103 (d)		1100-341-10-060-001-0-000	60.00
Time Payment - @ 10% of $25.00 ($2.50)		LGC 133 103 (c)		1100-341-10-060-002-0-000	15.00
Administrative Local Transaction Fee ($2)		C C P Art 102 072		1100-341-10-060-003-0-000	445.35 ~~437.35~~
Motor Vehicle Adm. Fee ($10-$20) (Dismissal Fee for Exp DL Expired Cert Exp Mv Reg		TRC Sec 548 605, 521 026, 502 407		1100-341-10-060-004-0-000	60.00
Special Fees			1,041.60 ~~1,010.60~~	1100-341-10-068-000-0-000	1,041.60 ~~1,010.60~~
Deferred Disposition		C C P Art 45 051			
Administrative Fee - "Drivers Safety Course" ($10)		C C P Art 45 051(f)	-		
Support of Judiciary Fund ($ 60)		LGC 133 105		1100-341-10-060-009-0-000	91.00 ~~89.27~~
Traffic Fee ($3)		T R C 542 403		1100-341-10-068-000-0-000	338.44 ~~332.44~~
Child Safety ($20-$25)		C C P Art 102 014		1100-341-10-060-011-0-000	167.80
STATE COURT COSTS AND FEES:					
Criminal Justice Planning Fund C C P ($5)		C C P Art 102 051		1100-207-20-000-003-0-000	-
State General Revenue Fund ($2 50)		C C P Art 102 015		1100-207-20-000-010-0-000	-
Law Enforcement Education Fund (____$1, ____$1 50, ____$3 50)		Govt Code Sec 415 082		1100-207-20-000-011-0-000	-
Operators and Chauffeurs License Fund ($75)		T R C 601 192		1100-207-20-000-031-0-000	-
Time Payment - @50% OF $25.00 ($12.50)		LGC 133 103 (b)		1100-207-20-000-005-0-000	75.00
Juvenile Crime and Delinquency Fund (____$ 25, ____$.50)		C C P Art 102 075(m)		1100-207-20-000-007-0-000	10 26
Comprehensive Rehabilitation Fund ($5)		C C P Art 102 082		1100-207-20-000-008-0-000	-
Fugitive Apprehension Fund ($5)		C C P Art 102 019 (a) 2		1100-207-20-000-009-0-000	120 09
Consolidated Court Costs Fund ($17)		CCP 102 075 (a) 3 LGC 133 102		1100-207-20-000-015-0-000	7,434.83 ~~9,314.87~~
Compensation Victims Of Crime Fund (____$3, ____$5, ____$15, ____$35)		C C P Art 56 55 (2) & (3)		1100-207-20-000-017-0-000	360 28
Judicial & Court Personnel Training Fund (____$1, ____$2)		Govt Code Sec 56.001 (b)		1100-207-20-000-027-0-000	44.04 ~~45.04~~
Correctional Managment Institute of Texas Fund ($ 50)	42	C C P An 102 075		1100-207-20-000-029-0-000	8 51
Indigent legal Services Fee-JP ($6)	42	Govt. Code Sec 101 141 (2)(B)		1100-207-20-000-004-0-000	252.00
State Traffic Fee- Subtitle C ($30)		TRC Sec 542 4031		1100-207-20-000-035-0-000	3,024.42 ~~2,994.45~~
Jury Service Fee ($4)		C C P An 102 0045		1100-207-20-000-053-0-000	626.05 ~~614.65~~
Support of Judiciary Fund ($5 40)		LGC 133 105		1100-207-20-000-054-0-000	725.23 ~~911.03~~
Birth Certificate Fee ($1 80)	-	HSC 191 022(f)		1100-207-20-000-039-0-000	-
Defensive Driving Record Fee ($12)		C C P An 45 051(c-1)		1100-207-20-000-057-0-000	-
Indigent Defense Representation Fund ($2)		LGC 113 107/ GC 102 023		1100-207-20-000-059-0-000	209.59 ~~205.59~~
Moving Violation Fee ($0.10)		C C P Art. 102 022/GC		1100-207-20-000-061-0-000	3.00 ~~2.60~~
Safety Seat Violation Fee ($0.15)		TC 545 412 (b-1)		1100-207-20-000-062-0-000	-
ARREST /WARRANT FEES: STATE		C C P Art. 102.011			
D.P.S. (____$3 ____$5, ____$35, ____$50)				1100-207-20-000-019-0-000	828.60 ~~833.60~~
T A B C (____$3, ____$5 ____$35, ____$50)				1100-207-20-000-020-0-000	12.86 ~~7.86~~
P K W L. (____$3 ____$5 ____$35, ____$50)				1100-207-20-000-021-0-000	-
ARREST /WARRANT/SERVICE FEES: COUNTY		LGC 118 131			
Sheriff Fees:				1100-342-10-060-001-0-000	70.00
Constable Fees:					
Precinct #1				1100-342-10-291-000-0-000	140 00
Precinct #2				1100-342-10-292-000-0-000	-
Precinct #3				1100-342-10-293-000-0-000	70.00
Precinct #4				1100-342-10-294-000-0-000	5,698.25 ~~5,748.25~~
Precinct #5				1100-342-10-295-000-0-000	-
District Attorney Fees				1100-341-10-060-007-0-000	150.00
Tax Assessor Fraud Investigators				1100-342-10-060-002-0-000	-
School District Arrest Fee				1100-342-10-060-003-0-000	25.00
Fire Marshal Fee				1100-342-20-060-001-0-000	-
Due to Others					
Warrant Fees Due to Other Law Enforcement Agencies		C C P Art 102 011 (a) 2 (A)		1100-207-30-000-003-0-000	-
Refund - Overpayments				1100-202-00-000-014-0-000	326.00 ~~236.00~~
Due to Others				1100-202-00-000-014-0-000	-
Restitution				1100-202-00-000-014-0-000	-
Justice Fees (Local Fees)				1100-341-10-060-001-0-000	1,140.90
Small Claims Court Filing Fee ($25)		LGC 118 121/118 122	100.00		
Justice Court Filing Fee ($25)		LGC 118 121/118 122	950.00		
Forcible Entry and Detainer Court Filing Fee ($25)		LGC 118 121/118 122	-		
Transcript Fees ($10)		LGC 118 121/118 123 (b)	-		
Abstract Fees ($5)		LGC 118 121/118 123 (c)	35 00		
Writ Filing Fee ($5)		LGC 118 121/118 123 (d)	45 00		
Issuing other Document ($1 1st pg. 25 for each addt' pg)		LGC 118 121/118 123 (e)	10 90		
Certified Copies of Court Papers ($2 1st pg. 25 for each addt'l pg)		LGC 118 121	-		
Probable Cause Tow Hearing Fee ($20)		LGC 11 141(a)4	-		
Birth Certificates ($22 each)		HSC 191 0045 (3)(d)		1100-341-10-060-001-0-000	-
Death Certificates ($20 each, each addt'l $3)		HSC 193 0045 (3)(d)		1100-341-10-060-001-0-000	-
Preservation of Vital Statistics Fee ($1 each)		HSC Sec 191 0045 (h)		1100-341-10-060-008-0-000	-
Jury Fees (Civil $5, Criminal $3)		Rules of Civil Proc. Rule 544/ CCP 102 004		1100-341-10-060-006-0-000	-
ADD: Interest Earned on Bank Account				1100-361-11-000-008-0-000	-
				TOTAL AMOUNT DUE TO THE COUNTY TREASURER	$ 48,426.34 ~~48,466.34~~

THIS REPORT IS DUE IN THE OFFICE OF THE COUNTY AUDITOR BEFORE THE FIFTH (5TH) WORKING DAY OF THE FOLLOWING MONTH (LGC § 114 001).

JUSTICE OF THE PEACE HOMER JASSO
SCHEDULE OF ADJUSTMENTS
FOR THE PERIOD ENDING MARCH 31, 2013

Receipt #	Docket #	Offense Description	Off.Date	ABC	CCC	CHS	CHSJP	CMIT	CO	CRF	CVCA	DD	DPS	FA	IDF	JCD	JCPT	JCTF	JSF	LTF	MVF	SJFC	SJFS	SO	STF	TFC	TP	WFPREC42	Total
Fine cannot exceed $50. Also, JCPT cannot exceed $1 and TFC needs to be assessed																													
[illegible]	T99-4002J42	NO SAFETY BELT	7/5/1999		17	3			53		15		5	5		0.25	2			2									102.25
LTF needs to be assessed																													
[illegible]	T99-1659J42	SPEEDING (EXCEED PRI	1/17/1999		17	3			24		15		5	5		0.25	1									3			73.25
[illegible]	JP03-12-364	SPEEDING (EXCEED PRI	11/22/2003									136															50	186
[illegible]	JP05-03-907	SPEEDING (EXCEED PRI	3/14/2005						49																			49
[illegible]	JP05-05-777	SPEEDING (EXCEED PRI	5/9/2005						124																			124
[illegible]	JP05-11-423	NO LIABILITY INSURAN	11/4/2005						100																			100
[illegible]	JP06-12-081	EXHIBITION OF ACCELE	11/19/2006		12.6	0.94	0.32		250				1.57					1.26	1.26	0.63		0.19	1.08		9.45	0.94	25	15.76	321
[illegible]	JP07-10-898	NO DRIVER'S LICENSE	10/1/2007		22.3	1.67	0.56		12				2.78					2.23	2.23	1.11		0.34	1.9				25	27.88	100

Receipt #	Docket #	Offense Description	Off.Date	ABC	CCC	CHS	CHSJP	CMIT	CO	CRF	CVCA	DD	DPS	FA	IDF	JCD	JCPT	JCTF	JSF	LTF	MVF	SJFC	SJFS	SO	STF	TFC	TP	WFPREC42	Total
Judgment date needs to entered																													
[illegible]	JP01-09-092	SPEEDING (EXCEED PRI	8/28/2001		17	3			130		15		5	5		0.25	2			2							3	25		207.25
[illegible]	JP01-09-832	NO LIABILITY INSURAN	9/21/2001		17	3		0.5	275		15		5	5		0.5	2	4		2							25		354
[illegible]	JP01-09-833	SPEEDING (EXCEED PRI	9/21/2001		17	3		0.5	154		15		5	5		0.5	2	4		2						3	25		236
[illegible]	JP09-09-410	MINOR IN POSSESSION	9/19/2009	2.86	22.9	1.71	0.58		237						1.15			2.29	2.29	3.14		0.35	3.09				25	28.64	331
[illegible]	JP12-09-024	SPEEDING (EXCEED PRI	8/27/2012		20.01	1.5	0.51		119.9				2.5		1.01			2	2	3	0.06	0.3	2.7		15.01	1.5	25		197
Is judgment date correct? If so, TP should not have been assessed																													
[illegible]	JP02-01-705	NO DRIVER'S LICENSE	1/14/2002		17	3		0.5	166		15			5		0.5	2	4		2				5			25		245
CRF should not have been assessed																													
[illegible]	JP07-07-688	NO SAFETY BELT	7/7/2002		17	3		0.5	25	25	15		5	5		0.5	2	4		2						3			107
[illegible]	JP03-05-637	NO SAFETY BELT	5/2/2003		17	3		0.5	25	25	15		5	5		0.5	2	4		2						3			107
Fine cannot exceed $50																													
[illegible]	JP05-08-386	NO SAFETY BELT	7/29/2005		40	3			150				5					4		2					30	3			237

Receipt #	Docket #	Offense Description	Off.Date	ABC	CCC	CHS	CHSJP	CMIT	CO	CRF	CVCA	DD	DPS	FA	IDF	JCD	JCPT	JCTF	JSF	LTF	MVF	SJFC	SJFS	SO	STF	TFC	TP	WFPREC42	Total
MVF needs to be assessed																													
[illegible]	JP12-07-223	FAIL TO YIELD ROW OF	7/7/2012		40	3	1						5		2			4	4	2		0.6	5.4		30	3			100
[illegible]	JP12-12-173	FAILED TO CHANGE ADD	12/13/2012		40	3	1		33				5		2			4	4	2		0.6	5.4		30	3			133
[illegible]	JP13-02-052	FAIL TO YIELD ROW OF	2/5/2013		40	3	1		49				5		2			4	4	2		0.6	5.4		30	3			149
STF and TFC should not have been assessed																													
[illegible]	JP12-10-045	OPERATE UNREGISTERED	9/12/2012		40	3	1						5		2			4	4	2		0.6	5.4		30	3			100

Exhibit A

Bond List for Pct 4 Pl 2 as of March 31, 2013:

2012

Receipt Date	Docket #	Bond Amount	
1/10/2012	JP12-01-019	$ 127.00	
10/2/2012	JP03-10-868	$ 379.00	
10/2/2012	JP03-10-867	$ 300.00	
10/18/2012	JP12-10-165	$ 133.10	
		$ 939.10	

2013

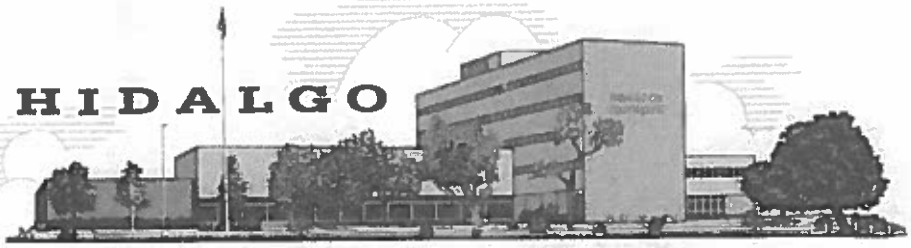
Receipt Date	Docket #	Bond Amount	
1/31/2013	JP13-01-208	$ 153.10	
1/31/2013	JP13-01-207	$ 242.00	
1/31/2013	JP13-01-206	$ 133.10	
1/31/2013	JP13-01-205	$ 153.10	
2/6/2013	JP08-12-824	$ 200.00	
2/6/2013	JP08-12-823	$ 200.00	
2/14/2013	JP13-02-037	$ 167.00	
2/21/2013	JP13-02-073	$ 167.00	
3/4/2013	JP13-03-002	$ 133.10	
3/4/2013	JP13-03-001	$ 242.00	
3/14/2013	JP13-03-047	$ 167.00	
3/15/2013	JP13-03-046	$ 167.00	Liquidated 4/9/13
		$ 2,124.40	

TOTAL **$ 3,063.50**

Exhibit B

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 21, 2013

The Honorable Homero A. Jasso
Hidalgo County Justice of the Peace Pct. 4, Pl. 2
224 N. 12th Ave.
Edinburg, Texas 78539

Re: Review of *Monthly Fines and Fees Report* and Supporting Documentation
For the month of April 2013

Dear Judge Jasso:

We have conducted a limited scope review of the *Monthly Fines and Fees Report* and supporting documentation for the month of April 2013 pursuant to Local Government Code §115.002 (a), §115.002 (b), and Code of Criminal Procedure Article 103.011. The objective of the review was to determine if fines, fees, and court costs collected were properly accounted and reported.

Scope:
The scope of our review was limited to collections reported by your office on the *Monthly Fines and Fees Report* for the month of April 2013. 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 fines, fees, and court cost statutes and schedules. The following procedures were also performed:

- Reviewed the submittal dates of the *Monthly Fines and Fees Report* and applicable supporting documentation to the County Auditor's Office to determine if the report and applicable supporting documentation were received within five days after the last day of the month pursuant to Local Government Code § 114.001 (b).
- Verified the signature on the *Monthly Fines and 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 Fines and Fees Report* by footing and cross-footing the report.
- Reviewed receipts issued to determine if fines, fees, and court costs were allocated and reported in the proper amounts and verified whether any adjustments were made.
- Verified that procedures for voided receipts were properly followed.

HIDALGO COUNTY DISTRICT JUDGES

RICARDO P. RODRIGUEZ, JR. JUDGE, 92nd D.C. | RODOLFO DELGADO JUDGE, 93rd D.C. | J. R. "BOBBY" FLORES JUDGE, 139th D.C. | ROSE GUERRA REYNA JUDGE, 206th D.C. | JUAN R. PARTIDA JUDGE, 275th D.C. | MARIO E. RAMIREZ, JR. JUDGE, 332nd D.C. | NOE GONZALEZ JUDGE, 370th D.C. OVERSEER | LETICIA LOPEZ JUDGE, 398th D.C. | AIDA SALINAS FLORES JUDGE, 398th D.C. | ISRAEL RAMON, JR. JUDGE, 430th D.C. | JESSE CONTRERAS JUDGE, 449th D.C.

- Verified that collections per the *Monthly Fines and Fees Report* agreed to: 1.) total receipts issued per *Ableterm's* Receipt Journal Report, 2.) total collections per *Ableterm's* Fee Distribution Reports, 3.) total deposits made with the County Treasurer, and 4.) total deposits posted to *alio's* Undistributed Receipts general ledger account.
- Verified that "Discharge" collections received by the Sheriff's Office were receipted by the Justice of the Peace Office and included on the *Monthly Fines and Fees Report*.
- Verified the sequence of receipts per the *Monthly Fines and Fees Report* agreed to *Ableterm's* Receipt Journal Report, and the Sheriff's "D" Report. In addition, verified that receipts followed sequential order.
- Compared the Online Credit Card Report to *Ableterm's* Daily Balance Report to ensure all online credit card transactions were timely receipted by the Justice of the Peace and County Treasurer's Office.
- Reviewed *Cashier's Daily Close-Out Reports* (Close-Out Reports) and County Treasurer receipts to determine whether fees collected were properly accounted & deposited with the County Treasurer on a daily basis.
- Reviewed receipts, Close-Out Reports, *Schedule of Receipts and Deposit* form, mail logs, and the *Monthly Fines and Fees Report*, among other reports, to verify proper completion.
- Verified if cash bonds posted by the defendants who failed to appear before the Justice of the Peace were forfeited (liquidated) by the 10th workday following the date of release from jail.

Conclusion:
Total collections for the month of April 2013 were $49,135.44. Based on the results of our review, we have concluded that fines, fees, and court costs were generally properly accounted and reported; however, the system of internal controls for the accounting and reporting of fines, fees, and court costs require improvement as noted in the following observations.

Observation No. 1:
We reviewed all receipts for the month in review to determine whether fines, fees, and court costs collected were properly allocated and reported.

The results of our review revealed that 17 receipts contained errors in the allocation of fees, fines, and court costs. The Justice of the Peace staff was made aware of the necessary revisions and corrections were made prior to submitting the final *Monthly Fines and Fees Report* to Commissioners Court for approval (see Exhibit A).

There are numerous statutes that require Justices of the Peace to charge various fines, fees, and court costs for certain services and offenses. Fines, fees, and court costs must be allocated pursuant to State statutes and/or Commissioners Court approval.

Formal procedures have not been implemented to ensure that fines, fees, & court costs are properly allocated & reported. The County may be held liable to the State for failure to properly allocate &report fines, fees, & court costs.

Recommendation:
Management should develop and implement formal procedures to ensure that fines, fees, and court costs are properly allocated and reported. At a minimum, the following procedures should be implemented:

- Staff should be provided with training regarding the proper allocation of fines, fees, and court costs.
- Staff should review the allocation of fines, fees, and court costs before the official County receipt is issued.
- Access for setting up offense codes with the proper fines, fees, and court costs in *AbleTerm* should be limited to staff with adequate knowledge of the applicable allocation.
- Staff should ensure that the proper fines, fees, and court costs allocation, offense date, and judgment date are entered when a case is setup in *AbleTerm*.

Observation No. 2:
We noted that properly completed reports for the month of April 2013 were not filed with the County Auditor's Office within five days after the last day of each month (May 5, 2013) as follows:

- The *Monthly Fines and Fees Report* was filed with the County Auditor's Office on May 13, 2013.
- The *Schedule of Receipts and Deposits* was filed on May 30, 2013.

- Copies of the Office of Court Administration's "Official JP Monthly Report" for March 2012 through April 2013 have not been filed with the County Auditor's Office, as of today.
- An incomplete Cash Disbursement Journal was submitted to the County Auditor's Office on May 13, 2013. The total amount of payments that needed to be made did not agree to the amount on the *Monthly Fines and Fees Report*.

Pursuant to Local Government Code § 114.001 (b), a monthly report must be filed within five days after the last day of each month. In addition, Local Government Code §112.002 (a) authorizes the county auditor to prescribe the system of accounting for the county. Local Government Code Section 112.002 (b) further states that "the county auditor may adopt and enforce regulations, not inconsistent with law or with a rule adopted under Section 112.003, that the auditor considers necessary for the speedy and proper collecting, checking, and accounting of the revenues and other funds and fees that belong to the county or to a person for whom a district clerk, district attorney, county officer, or precinct officer has made a collection or for whose use or benefit the officer holds or has received funds. Pursuant to Local Government Code Section 112.002 (a) and (b), the County Auditor requires the submittal of properly completed reports (i.e., *Monthly Fines and Fees Report*, *Schedule of Receipts and Deposits*, a copy of the Office of Court Administration's "Official JP Monthly Report", etc.) for checking and properly accounting for funds collected by the Justice of the Peace Offices.

Formal procedures have not been implemented to ensure that properly completed reports are filed with the County Auditor's Office within five days after the last day of each month. Timely submittal of these reports helps ensure that revenues are recognized in a timely manner.

Recommendation:
Management should develop and implement formal procedures to ensure that properly completed reports are filed with the County Auditor's Office within five days after the last day of each month.

Observation No. 3:
We noted during our review that 18 cash bonds posted during the period of January 10, 2012 through April 10, 2013 by defendants who failed to appear before the Justice of the Peace were not forfeited (liquidated) by the 10th workday following the date of their release from jail. Of the 18 bonds, 12 were liquidated on May 1, 2013. The remaining 6 bonds remain to be liquidated, as of today (see Exhibit B).

The Code of Criminal Procedure Article 45.044 (a) (2) states "A justice or judge may enter a judgment of conviction and forfeit a cash bond posted by the defendant in satisfaction of the defendant's fine and cost if the defendant fails to appear according to the terms of the defendant's release." Pursuant to the terms of the cash bond, the defendant must appear before the Justice of the Peace by the 10th workday following the date of their release from jail. If the defendant fails to appear, the Justice of the Peace may declare the cash bond forfeited, enter a judgment of guilty, assess a fine, and apply the cash bond to the payment of the imposed judgment.

Formal monitoring procedures were not in place to ensure that bonds posted by defendants who failed to appear before the Justice of the Peace were forfeited by the 10th workday following the date of their release from jail. This may result in the misuse of County funds.

Recommendation:
Management should develop and implement formal monitoring procedures to ensure that bonds posted by defendants who fail to appear before the Justice of the Peace are forfeited by the 10th workday following the date of their release from jail.

Observation No. 4:
We noted during our review that, at times, collections were not deposited at the bank on a daily basis (i.e., collections for April 2, 2013 ($2,471.10) were not deposited until April 4, 2013; collections for April 18, 2013 ($2,492.10 were not deposited until April 23, 2013, etc.).

Pursuant to the "Cash Handling Guidelines and Procedures" prescribed by the County Auditor's Office, cash receipts must be deposited intact on a daily basis, unless the amount collected is less than $100.00

Formal monitoring procedures have not been implemented to ensure that collections are deposited at the bank on a daily basis. This may result in the loss or misuse of County funds.

Recommendation:
Management should develop and implement formal monitoring procedures to ensure that collections are deposited at the bank on a daily basis.

Observation No. 5:
We noted during our review that 4 credit card transactions received on April 4, 2013 (1), April 9, 2013 (2), and April 12, 2013 (1) were not promptly receipted. Consequently, the applicable case dispositions were not recorded in *AbleTerm* in a timely manner. The credit card transaction received on April 4, 2013 was subsequently receipted on April 25, 2013. The remaining three credit card transactions were subsequently receipted on April 15, 2013.

The County Auditor's Office requires that all cash (i.e., cash, checks, credit card payments, etc.) received be promptly recorded and controlled using pre-numbered official County receipts. In addition, the case dispositions should be recorded in *AbleTerm* upon receipt of payment.

Formal procedures have not been developed and implemented to ensure that credit card transactions are promptly receipted and case dispositions are entered in a timely manner. This may result in the loss or misuse of County funds. In addition, failure to timely enter case dispositions may result in the arrest of the defendant, in error.

Recommendation:
Management should develop and implement formal monitoring procedures to ensure that credit card transactions are promptly receipted and case dispositions are entered in a timely manner.

Observation No. 6:
We noted during our review that 13 of the 21 *Cashier's Daily Close-Out Reports* (Close-Out Reports) prepared during the month of April 2013 were not submitted to the County Treasurer's Office on a daily basis after the bank deposit was made. The Close-Out Reports were submitted from 3 to 33 days after the bank deposit was made.

The County Auditor's Office requires that cashiers reconcile cash on hand to receipts issued and the approved change fund, if any, on a daily basis by utilizing the *Cashier's Daily Close-Out Report* (Close-Out report). Once the reconciliation is completed and the collections are deposited to the County's General Fund bank account, the Close-Out Report along with the bank validated deposit slip must be submitted to the County Treasurer's Office on a daily basis. The County Treasurer's Office utilizes the Close-Out Report, along with the bank validated deposit slip to timely receipt and account for the collections deposited to the County's General Fund bank account.

Formal monitoring procedures have not been developed and implemented to ensure that the Close-Out Report is submitted to the County Treasurer's Office on a daily basis. Failure to submit the Close-Out Report to the County Treasurer's Office on a daily basis results in the improper accounting of County funds.

Recommendation:
Management should develop and implement formal monitoring procedures to ensure that the Close-Out Report is submitted to the County Treasurer's Office on a daily basis.

Please provide written management response to the observations noted above by June 28, 2013.

If you should have any questions or would like to schedule a meeting to discuss the above noted observations, please do not hesitate to contact Alyssa Trevino, Internal Auditor I, at 318-2511 ext. 4643, Yvonne Torres, Revenue Audit Supervisor, at ext. 4642, Arcy B. Duran, CPA, Director of Audit, at ext. 4645, or me at ext. 4604.

Respectfully,

Ray Eufracio, CPA
County Auditor

Enclosures

cc: Mr. Valde Guerra, Commissioners Court Executive Officer

JUSTICE OF THE PEACE
MONTHLY FINES AND FEES COLLECTED
FOR THE MONTH OF: April-13

Judge: Homero A. Jasso
Precinct No. 4 **Place No.** 2

DBC

City: EDINBURG, TX
Hidalgo County, Texas

Part I: RECAP OF AMOUNT PAYABLE TO THE COUNTY TREASURER

TOTAL CASH COLLECTED	(Receipts #s)	22001J42	THRU	22418J42	$ 40,899.15 ~~39,539.15~~
	(Control #s)	2516580	THRU	2516999	
Sheriff's "D" Report	(Receipt #s)	22544J42		22550J42	
	(Control #s)				

LESS: DUE AS REFUNDS — $ -
Overpayment

COST ON DEPOSIT — 563.00 ~~396.00~~

ADD: COST ON DEPOSIT LIQUIDATED — 167.00
INTEREST EARNED ON BANK ACCOUNT — -

AMOUNT OWED TO COUNTY (Should Match Amt in Part III) — $ 40,503.15 ~~39,143.15~~

Less: Total amount of remittances to County Treasurer (From Part II) — $ 43,962.65 ~~39,539.15~~

Total funds due to County Treasurer (Overtransfer Made to Co Treas.) — $ (3,459.50) ~~(396.00)~~

Part II: REMITTANCES MADE TO THE COUNTY TREASURER

DESCRIPTION	AMOUNT	RECEIPT NO.
Total Collections for the Month (See Schedule of Receipts & Deposits)	$ 39,539.15	
Add: Interest Earned and Paid to County Treasurer	$ -	
Add: Previous Month's Bond Overtransfer (Jan; Oct-12; Jan & Feb 13)	3063.50 ~~$0.00~~	
Add: HCSO Monthly "D" Collections Report	1360.00 ~~$0.00~~	
	$ 43962.65 ~~39,539.15~~	

PREPARED BY: T. Real — DATE PREPARED: 5/13/2013

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

Homero Jasso — 5/13/2013
JUSTICE OF THE PEACE — DATE

THIS REPORT IS DUE IN THE OFFICE OF THE COUNTY AUDITOR BEFORE THE FIFTH (5TH) WORKING DAY OF THE FOLLOWING MONTH (LGC § 114.001).
COUNTY AUDITOR'S FORM: RE -JP-004 — REVISED: 2/2010

HIDALGO COUNTY AUDITOR'S OFFICE
APPROVED BY: [illegible]
DATE: 5/13/13 ~~11/13/13~~

JUSTICE OF THE PEACE
MONTHLY FINES AND FEES COLLECTED
FOR THE MONTH OF: April-13

Judge: Homero A. Jasso
Precinct No. 4 Place No. 2

DBC

City: EDINBURG, TX
Hidalgo County, Texas

Part III: SUMMARY OF COLLECTIONS PAYABLE TO THE COUNTY TREASURER

Name of Fine, Fee, Court Cost	# Issued/ Filed	Statute Reference	Detail of Amt Collected	GL Acct No.	Amt. Collected	
FINES:						
County Fines (Local Fine)		LGC 113 004, PC 12 23		1200-351-10-868-000-0-000	$ 14768.79 ~~11,410.82~~	M X1
Texas Parks & Wildlife 85% Fine (State Fine)		TPWC 12 107		1100-207-20-000-012-0-000	73.10	M
No Safety Belt 50% Fine (State Fine)		TRC 545 412, 545 413		1100-207-20-000-028-0-000	169.53 ~~144.50~~	M
Gross Weight 50% Fine (State Fine)		TRC Sec 621 506(g)		1100-207-20-000-013-0-000	73.08	M
School District 50% Fines		Educ Code § 25 093 (d) 1 (A)		1100-207-30-000-011-0-000	-	
LOCAL COURT COSTS AND FEES:						
Courthouse Security Adm. Fee($3)		C C P Art. 102.017 (b)		1241-341-10-060-001-0-000	488.89 ~~465.35~~	M X1
Courthouse Security Fund JP ($1)		C C P Art. 102 017		1245-341-10-868-000-0-000	124.81 ~~118.97~~	M X1
Justice Court Technology Fund ($4)		C C P Art. 102.0173		1242-341-10-060-000-0-000	643.73 ~~612.97~~	M X1
Time Payment - @40% OF $25.00 ($10.00)		LGC 133.103 (d)		1100-341-10-060-001-0-000	35.00 -	M
Time Payment - @ 10% of $25.00 ($2.50)		LGC 133.103 (c)		1100-341-10-060-002-0-000	8.76 -	M
Administrative Local Transaction Fee ($2)		C C P Art. 102 072		1100-341-10-060-003-0-000	371.03 ~~348.30~~	M
Motor Vehicle Adm. Fee ($10-$20) (Criminal Fee for Exp DI Exp Insp Cert Exp Mo Reg		TRC Sec 548 605, 521 026,502,407		1100-341-10-060-004-0-000	110.00	M
Special Fees				1100-341-10-868-000-0-000	524.60	M
Deferred Disposition		C C P Art 45 051	524.60	M		
Administrative Fee - "Drivers Safety Course" ($10)		C C P Art 45 0511(f)	-			
Support of Judiciary Fund ($.60)		LGC 133 105		1100-341-10-060-009-0-000	75.18 ~~71.68~~	M
Traffic Fee ($3)		T R C 542 403		1100-341-10-868-000-0-000	273.06 ~~276.18~~	M
Child Safety ($20-$25)		C C P Art. 102.014		1100-341-10-060-011-0-000	40.00 ~~20.00~~	M
STATE COURT COSTS AND FEES:						
Criminal Justice Planning Fund C.C.P. ($5)		C C P Art. 102 051		1100-207-20-000-003-0-000	0 ~~5.00~~	M
State General Revenue Fund ($2.50)		C C P Art. 102 015		1100-207-20-000-010-0-000	-	
Law Enforcement Education Fund (____$1,____$1.50,____$3.50)		Govt Code Sec 415 002		1100-207-20-000-011-0-000	-	
Operators and Chauffeurs License Fund ($75)		T R C 601 192		1100-207-20-000-031-0-000	-	
Time Payment - @50% OF $25.00 ($12.50)		LGC 133 103 (b)		1100-207-20-000-005-0-000	43.83 -	M
Juvenile Crime and Delinquency Fund (____$ 25, ____$.50)		C C P Art 102 0175(m)		1100-207-20-000-007-0-000	8.89	M
Comprehensive Rehabilitation Fund ($5)		C C P Art. 102 082		1100-207-20-000-008-0-000	-	
Fugitive Apprehension Fund ($5)		C C P Art 102 019 (a) 2		1100-207-20-000-009-0-000	94.01	M
Consolidated Court Costs Fund ($17)		CCP 102 075 (a) 3 (A); 133 102		1100-207-20-000-015-0-000	6085.15 ~~5,771.50~~	M
Compensation Victims Of Crime Fund (____$3, ____$5, ____$15, ____$35)		C C P Art. 56 55 (2) & (3)		1100-207-20-000-017-0-000	302.05	M
Judicial & Court Personnel Training Fund (____$1, ____$2)		Govt Code Sec. 56 001 (b)		1100-207-20-000-027-0-000	36.62 ~~37.62~~	M
Correctional Managment Institute of Texas Fund ($.50)	X	CCP Art. 102.075		1100-207-20-000-029-0-000	8.39	M
Indigent legal Services Fee-JP ($6)	207	Govt. Code Sec. 101 141 (2)(B)		1100-207-20-000-004-0-000	1,242.00	M
State Traffic Fee- Subtitle C ($30)		TRC Sec 542.4031		1100-207-20-000-035-0-000	2494.17 ~~2,325.24~~	M
Jury Service Fee ($4)		C C P Art. 102.0045		1100-207-20-000-053-0-000	510.48 ~~487.13~~	M
Support of Judiciary Fund ($5.40)		LGC 133.105		1100-207-20-000-054-0-000	604.66 ~~573.13~~	M
Birth Certificate Fee ($1.80)	-	HSC 191.022(f)		1100-207-20-000-039-0-000	-	
Defensive Driving Record Fee ($12)		C.C.P. Art. 45.0511(c-1)		1100-207-20-000-057-0-000	-	
Indigent Defense Representation Fund ($2)		LGC 133 107/ GC 102.023		1100-207-20-000-059-0-000	178.47 ~~166.80~~	M
Moving Violation Fee ($0.10)		C.C.P. Art. 102.022/GC		1100-207-20-000-061-0-000	3.93 ~~3.73~~	M
Safety Seat Violation Fee ($0.15)		TC 545 412 (b-1)		1100-207-20-000-062-0-000	0.15 ~~0.30~~	M
ARREST /WARRANT FEES: STATE		C C P Art. 102.011				
D.P.S. (_____$3,_____$5,_____$35, _____$50)				1100-207-20-000-019-0-000	673.11 ~~638.89~~	M
T.A.B.C (_____$3,_____$5,_____$35, _____$50)				1100-207-20-000-020-0-000	5.00	M
P.K.W.L. (_____$3,_____$5,_____$35, _____$50)				1100-207-20-000-021-0-000	5.00	M
ARREST /WARRANT/SERVICE FEES: COUNTY		LGC 118 131				
Sheriff Fees:				1100-342-10-060-001-0-000	46.66 ~~46.66~~	M
Constable Fees:						
Precinct #1				1100-342-10-291-000-0-000	-	
Precinct #2				1100-342-10-292-000-0-000	-	
Precinct #3				1100-342-10-293-000-0-000	-	
Precinct #4				1100-342-10-294-000-0-000	4721.44 ~~4,521.44~~	M
Precinct #5				1100-342-10-295-000-0-000	-	
District Attorney Fees				1100-341-10-060-007-0-000	50.00	M
Tax Assessor Fraud Investigators				1100-342-10-060-002-0-000	-	
School District Arrest Fee				1100-342-10-060-003-0-000	20.00	M
Fire Marshal Fee				1100-342-20-060-001-0-000	-	
Due to Others						
Warrant Fees Due to Other Law Enforcement Agencies		C C P Art. 102.011 (a) 2 (A)		1100-207-30-000-003-0-000	-	
Refund - Overpayments				1100-202-00-000-014-0-000	297.50 ~~6.50~~	M X3-a ✓
Due to Others				1100-202-00-000-014-0-000	-	
Restitution				1100-202-00-000-014-0-000	-	
Justice Fees (Local Fees)				1100-341-10-060-001-0-000	5,272.00	M
Small Claims Court Filing Fee ($25)		LGC 118 121/118.122	125.00	M		
Justice Court Filing Fee ($25)		LGC 118 121/118.122	5,050.00	M		
Forcible Entry and Detainer Court Filing Fee ($25)		LGC 118.121/118.122	-			
Transcript Fees ($10)		LGC 118 121/118 123 (b)	-			
Abstract Fees ($5)		LGC 118 121/118.123 (c)	~~55.00~~	50.00 M		
Writ Filing Fee ($5)		LGC 118 121/118.123 (d)	~~40.00~~	45.00 M		
Issuing other Document ($1 1st pg. .25 for each addt' pg)		LGC 118.121/118.123 (c)	2.00	M		
Certified Copies of Court Papers ($2 1st pg. .25 for each addt'l pg)		LGC 118 121	-			
Probable Cause Tow Hearing Fee ($20)		LGC 21 141(a)4	-			
Birth Certificates ($22 each)		HSC 191 0045 (3)(d)		1100-341-10-060-001-0-000	-	
Death Certificates ($20 each, each addt'l $3)		HSC 191 0045 (3)(d)		1100-341-10-060-001-0-000	-	
Preservation of Vital Statistics Fee ($1 each)		HSC Sec 191 0045 (h)		1100-341-10-060-008-0-000	-	
Jury Fees (Civil $5, Criminal $3)		Rules of Civil Proc., Rule 544/ CCP 102 004		1100-341-10-060-006-0-000	-	
ADD: Interest Earned on Bank Account				1100-361-11-000-008-0-000	-	
				TOTAL AMOUNT DUE TO THE COUNTY TREASURER:	$ ~~39,060.38~~ 40,503.15	TOX2, X1 X3

HIDALGO COUNTY AUDITOR'S OFFICE
APPROVED BY: [illegible] [illegible]
DATE: 6/11/13 6/12/13

THIS REPORT IS DUE IN THE OFFICE OF THE COUNTY AUDITOR BEFORE THE FIFTH (5TH) WORKING DAY OF THE FOLLOWING MONTH (LGC § 114.001)

JUSTICE OF THE PEACE HOMER JASSO
SCHEDULE OF ADJUSTMENTS
FOR THE PERIOD ENDING APRIL 30, 2013

ASSESSMENT FAIL

const 4

PMT fee code should not have been assessed.

Receipt #	Docket #	Offense Description	Off.Date	CCC	CFF	CHS	CHSJP	CJP	CMIT	CO	CRF	CSS	CVCA	DPS	DTOREF	FA	IDF	IND	JCD	JCPT	JCTF	JSF	LTF	MCWV	MVF	PMT	SJFC	SJFS	SO	STF	TFC	TP	WF	WRIT	Total
✓ 0822155J42	JP2013-234	Civil Case	4/9/2013			25												6								70									101
✓ 0822126J42	JP2013-053	Civil Case	1/29/2013	5																						200 — const4 writ							50	205

Is offense date correct? If not correct, proper court costs need to be assessed.

✓ 0822262J42	J13-072	FAIL TO ATTEND SCHO	2/6/2013	40		3	1	50		100	55						2					4	4	2			.60	5.40							200

WFPREC42

Due to type of offense, fine needs to be split 50% CO and 50% CRF.

✓ 0822309J42	JP02-05-351	ALLOW CHILD (4-14) T	5/1/2002	17		3			0.5	75	75		15	5		5			0.5	2	4		2								3		50		257

Fine can not exceed $50, in addition, CRF should not have been assessed.

Receipt #	Docket #	Offense Description	Off.Date	CCC	CFF	CHS	CHSJP	CJP	CMIT	CO	CRF	CSS	CVCA	DPS	DTOREF	FA	IDF	IND	JCD	JCPT	JCTF	JSF	LTF	MCWV	MVF	PMT	SJFC	SJFS	SO	STF	TFC	TP	WF	WRIT	Total
✓ 0822310J42	JP02-05-350	NO SAFETY BELT	5/1/2002	17		3			0.5	125	25		15	5	100	5			0.5	2	4		2								3				207

CRF should not have been assessed.

✓ 0822302J42	JP03-06-102	NO SAFETY BELT	6/19/2003	17		3			0.5	25	25		15		25	5			0.5	2	4		2						5		3				107

Where did offense occur? If offense occurred within 20 miles of an international border, entire fine is retained by the county. If offense did not occur within 20 miles of an international border, 50% of the fine must be remitted to the state.

0822240J42	JP03-12-821A	OVER 34,000 LBS TAND	12/22/2003	17		3			0.5	73.07			35	5		5			0.5	2	4		2	73.08											220.15

STF and TFC should not have been assessed.

Receipt #	Docket #	Offense Description	Off.Date	CCC	CFF	CHS	CHSJP	CJP	CMIT	CO	CRF	CSS	CVCA	DPS	DTOREF	FA	IDF	IND	JCD	JCPT	JCTF	JSF	LTF	MCWV	MVF	PMT	SJFC	SJFS	SO	STF	TFC	TP	WF	WRIT	Total
✓ 0822397J42	JP05-06-801	EXCESSIVE VEGATATIOI	5/23/2005	40		3									33							4		2					5		30	3			87
✓ 0822392J42	JP05-06-802	EXCESSIVE VEGATATIOI	5/23/2005	40		3									33							4		2					5		30	3			87

WFPREC42

WF fee code should not have been assessed. To which Law Enforcement Agency does it belong to?

✓ 0822408J42	JP06-08-612	FAIL TO COVER LOAD T	8/2/2006	40		3	1			133				5								4	4	2			0.6	3.4					50		246
✓ 0822181J42	JP07-01-873	NO LIABILITY INSURAN	1/13/2007	40		3	1			275				5								4	4	2			0.6	3.4					50		388
✓ 0822180J42	JP07-01-872	SPEEDING (EXCEED PRI	1/13/2007	40		3	1			145				5								4	4	2			0.6	3.4			30	3	50		291

Fine can not exceed $50.

✓ 0822004J42	JP07-11-1228	NO SAFETY BELT	11/13/2007	40		3	1			100				5	100							4	4	2			0.6	3.4			30	3			246

LTF was under collected by $2.

Receipt #	Docket #	Offense Description	Off.Date	CCC	CFF	CHS	CHSJP	CJP	CMIT	CO	CRF	CSS	CVCA	DPS	DTOREF	FA	IDF	IND	JCD	JCPT	JCTA	JSF	LTF	MCWV	MVF	PMT	SJFC	SJFS	SO	STF	TFC	TP	WF	WRIT	Total
✓ 0822202J42A	JP08-09-474	SPEEDING (EXCEED PRI	8/28/2008																															50
✓ 0822150J42	JP10-03-913	FAIL TO REPORT CHAN	3/11/2010																															20
✓ 0822389J42	JP13-04-198	NO DRIVER'S LICENSE	4/9/2013																															50

Reason for REFUND needs to be entered into the Events on AbleTerm. - overpayment

✓ 0822387J42	JP10-04-220	NO DRIVER'S LICENSE	3/31/2010							28.5					6.5								2												37

NFPREC42

MVF needs to be assessed.

✓ 0822259J42	JP10-01-662	SPEEDING (EXCEED PRI	1/13/2010	40		3	1			82.40				5			2					4	4	2	.10		0.6	5.4			30	3	50		233

MVF needs to be assessed. In addition, fine needs to be split 50% CO and 50% CRF.

Receipt #	Docket #	Offense Description	Off.Date	CCC	CFF	CHS	CHSJP	CJP	CMIT	CO	CRF	CSS	CVCA	DPS	DTOREF	FA	IDF	IND	JCD	JCPT	JCTF	JSF	LTF	MCWV	MVF	PMT	SJFC	SJFS	SO	STF	TFC	TP	WF	WRIT	Total
✓ 0822398J42	JP10-04-359	SAFETY SEAT,CHILD PA	3/22/2010	40		3	1			100	49.95			5			2					4	4	2	.10		0.6	5.4			30	3			200

CSS should not be assessed.

✓ 0822192J42	JP13-01-098	ALLOW CHILD (4-14) T	12/29/2012	40		3	1			125	125			5			2					4	4	2	0.1		0.6	5.4			30	3			125.25

Reason for VOID needs to be entered into the Events on AbleTerm.

0822120J42*	JP12-12-119	SAFETY SEAT CHILD PA	11/24/2012	40		3	1			12.5	12.5			5			2					4	4	2	0.1		0.6	5.4			30	3			125.1
✓ 0822120J42*	JP12-12-119	SAFETY SEAT CHILD PA	11/24/2012	-40		-3	-1			-12.5	-12.5			-5			-2					-4	-4	-2	-0.1		-0.6	-5.4			-30	-3			-125.1

ISF on Let card, CRT Decline on online system

EXHIBIT A

Bond List for Pct 4 Pl 2 as of April 30, 2013:

2012

	Receipt Date	Docket #	Bond Amount
Pending	1/10/2012	JP12-01-019	$ 127.00
Pending	10/2/2012	JP03-10-868	$ 379.00
Pending	10/2/2012	JP03-10-867	$ 300.00
Pending	10/18/2012	JP12-10-165	$ 133.10
			$ 939.10

2013

	Receipt Date	Docket #	Bond Amount
Liq. Sl. 13	1/31/2013	JP13-01-208	$ 153.10
Liq. Sl. 13	1/31/2013	JP13-01-207	$ 242.00
Liq. Sl. 13	1/31/2013	JP13-01-206	$ 133.10
Liq. Sl. 13	1/31/2013	JP13-01-205	$ 153.10
Pending	2/6/2013	JP08-12-824	$ 200.00
Pending	2/6/2013	JP08-12-823	$ 200.00
Liq. Sl. 13	2/14/2013	JP13-02-037	$ 167.00
Liq. Sl. 13	2/21/2013	JP13-02-073	$ 167.00
Liq. Sl. 13	3/4/2013	JP13-03-002	$ 133.10
Liq. Sl. 13	3/4/2013	JP13-03-001	$ 242.00
Liq. Sl. 13	3/14/2013	JP13-03-047	$ 167.00
Liq. Sl. 13	4/8/2013	JP13-04-010	$ 153.00
Liq. Sl. 13	4/8/2013	JP08-03-232	$ 283.00
Liq. Sl. 13	4/10/2013	JP13-04-043	$ 127.00
			$ 2,520.40

TOTAL	**$ 3,459.50**

Exhibit B

COUNTY of HIDALGO

EDINBURG, TEXAS 78539

HIDALGO COUNTY AUDITOR'S OFFICE
Hidalgo County Administration Building
2808 South Business Highway 281
Edinburg, Texas 78539-8243
PHONE: (956) 318-2511
FAX: (956) 318-2577
WEBSITE: www.co.hidalgo.tx.us/auditor

August 7, 2013

The Honorable Homero A. Jasso
Hidalgo County Justice of the Peace Pct. 4, Pl. 2
224 N. 12th Ave.
Edinburg, Texas 78539

Re: Review of *Monthly Fines and Fees Report* and Supporting Documentation
For the month of May 2013

Dear Judge Jasso:

We have conducted a limited scope review of the *Monthly Fines and Fees Report* and supporting documentation for the month of May 2013 pursuant to Local Government Code §115.002 (a), §115.002 (b), and Code of Criminal Procedure Article 103.011. The objective of the review was to determine if fines, fees, and court costs collected were properly accounted and reported.

Scope:
The scope of our review was limited to collections reported by your office on the *Monthly Fines and Fees Report* for the month of May 2013. 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 fines, fees, and court cost statutes and schedules. The following procedures were also performed:

- Reviewed the submittal dates of the *Monthly Fines and Fees Report* and applicable supporting documentation to the County Auditor's Office to determine if the report and applicable supporting documentation were received within five days after the last day of the month pursuant to Local Government Code § 114.001 (b).
- Verified the signature on the *Monthly Fines and 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 Fines and Fees Report* by footing and cross-footing the report.
- Reviewed receipts issued to determine if fines, fees, and court costs were allocated and reported in the proper amounts and verified whether any adjustments were made.
- Verified that procedures for voided receipts were properly followed.

HIDALGO COUNTY DISTRICT JUDGES

RICARDO P. RODRIGUEZ, JR., JUDGE, 92nd D.C. | RODOLFO DELGADO JUDGE, 93rd D.C. | J.R. "BOBBY" FLORES JUDGE, 138th D.C. | ROSE GUERRA REYNA JUDGE, 206th D.C. | JUAN R. PARTIDA JUDGE, 275th D.C. | MARIO E. RAMIREZ, JR. JUDGE, 332nd D.C. | NOE GONZALEZ JUDGE, 370th D.C. OVERSEER | LETICIA LOPEZ JUDGE, 389th D.C. | AIDA SALINAS FLORES JUDGE, 398th D.C. | ISRAEL RAMON, JR. JUDGE, 430th D.C. | JESSE CONTRERAS JUDGE, 449th D.C.

- Verified that collections per the *Monthly Fines and Fees Report* agreed to: 1.) total receipts issued per *Ableterm's* Receipt Journal Report, 2.) total collections per *Ableterm's* Fee Distribution Reports, 3.) total deposits made with the County Treasurer, and 4.) total deposits posted to *alio's* Undistributed Receipts general ledger account.
- Verified that "Discharge" collections received by the Sheriff's Office were receipted by the Justice of the Peace Office and included on the *Monthly Fines and Fees Report.*
- Verified the sequence of receipts per the *Monthly Fines and Fees Report* agreed to *Ableterm's* Receipt Journal Report, and the Sheriff's "D" Report. In addition, verified that receipts followed sequential order.
- Compared the Online Credit Card Report to *Ableterm's* Daily Balance Report to ensure all online credit card transactions were timely receipted by the Justice of the Peace and County Treasurer's Office.
- Reviewed *Cashier's Daily Close-Out Reports* (Close-Out Reports) and County Treasurer receipts to determine whether fees collected were properly accounted & deposited with the County Treasurer on a daily basis.
- Reviewed receipts, Close-Out Reports, *Schedule of Receipts and Deposit* form, mail logs, and the *Monthly Fines and Fees Report*, among other reports, to verify proper completion.
- Verified if cash bonds posted by the defendants who failed to appear before the Justice of the Peace were forfeited (liquidated) by the 10th workday following the date of release from jail.

Conclusion:
Total collections for the month of May 2013 were $35,900.70. Based on the results of our review, we have concluded that fines, fees, and court costs were generally properly accounted and reported; however, the system of internal controls for the accounting and reporting of fines, fees, and court costs require improvement as noted in the following observations.

Observation No. 1:
We reviewed all receipts for the month in review to determine whether fines, fees, and court costs collected were properly allocated and reported.

The results of our review revealed that 21 receipts contained errors in the allocation of fees, fines, and court costs. The Justice of the Peace staff was made aware of the necessary revisions and corrections were made prior to submitting the final *Monthly Fines and Fees Report* to Commissioners Court for approval (see Exhibit A).

There are numerous statutes that require Justices of the Peace to charge various fines, fees, and court costs for certain services and offenses. Fines, fees, and court costs must be allocated pursuant to State statutes and/or Commissioners Court approval.

Formal procedures have not been implemented to ensure that fines, fees, & court costs are properly allocated & reported. The County may be held liable to the State for failure to properly allocate &report fines, fees, & court costs.

Recommendation:
Management should develop and implement formal procedures to ensure that fines, fees, and court costs are properly allocated and reported. At a minimum, the following procedures should be implemented:

- Staff should be provided with training regarding the proper allocation of fines, fees, and court costs.
- Staff should review the allocation of fines, fees, and court costs before the official County receipt is issued.
- Access for setting up offense codes with the proper fines, fees, and court costs in *AbleTerm* should be limited to staff with adequate knowledge of the applicable allocation.
- Staff should ensure that the proper fines, fees, and court costs allocation, offense date, and judgment date are entered when a case is setup in *AbleTerm.*

Observation No. 2:
We noted that properly completed reports for the month of May 2013 were not filed with the County Auditor's Office within five days after the last day of each month (June 5, 2013) as follows:

- The *Monthly Fines and Fees Report* was filed with the County Auditor's Office on June 21, 2013.

- Copies of the Office of Court Administration's "Official JP Monthly Report" for March 2012 through May 2013 have not been filed with the County Auditor's Office, as of today.
- An incomplete Cash Disbursement Journal was submitted to the County Auditor's Office on June 21, 2013 for the month of May 2013.
- The "50% Fine School District" report for the month of May 2013 has not been filed with the County Auditor's Office.

Pursuant to Local Government Code § 114.001 (b), a monthly report must be filed within five days after the last day of each month. In addition, Local Government Code §112.002 (a) authorizes the county auditor to prescribe the system of accounting for the county. Local Government Code Section 112.002 (b) further states that "the county auditor may adopt and enforce regulations, not inconsistent with law or with a rule adopted under Section 112.003, that the auditor considers necessary for the speedy and proper collecting, checking, and accounting of the revenues and other funds and fees that belong to the county or to a person for whom a district clerk, district attorney, county officer, or precinct officer has made a collection or for whose use or benefit the officer holds or has received funds. Pursuant to Local Government Code Section 112.002 (a) and (b), the County Auditor requires the submittal of properly completed reports (i.e., *Monthly Fines and Fees Report*, *Schedule of Receipts and Deposits*, a copy of the Office of Court Administration's "Official JP Monthly Report", etc.) for checking and properly accounting for funds collected by the Justice of the Peace Offices.

Formal procedures have not been implemented to ensure that properly completed reports are filed with the County Auditor's Office within five days after the last day of each month. Timely submittal of these reports helps ensure that revenues are recognized in a timely manner.

Recommendation:
Management should develop and implement formal procedures to ensure that properly completed reports are filed with the County Auditor's Office within five days after the last day of each month.

Observation No. 3:
We noted during our review that 8 cash bonds posted during the period of January 10, 2012 through May 1, 2013 by defendants who failed to appear before the Justice of the Peace were not forfeited (liquidated) by the 10th workday following the date of their release from jail. Of the 8 bonds, 6 were liquidated on June 13, 2013 (1), June 28, 2013 (1), June 30, 2013 (1), and July 30, 2013 (3), respectively. The remaining 2 bonds (JP08-12-823 and JP08-12-824) remain to be liquidated, as of today (see Exhibit B).

The Code of Criminal Procedure Article 45.044 (a) (2) states "A justice or judge may enter a judgment of conviction and forfeit a cash bond posted by the defendant in satisfaction of the defendant's fine and cost if the defendant fails to appear according to the terms of the defendant's release." Pursuant to the terms of the cash bond, the defendant must appear before the Justice of the Peace by the 10th workday following the date of their release from jail. If the defendant fails to appear, the Justice of the Peace may declare the cash bond forfeited, enter a judgment of guilty, assess a fine, and apply the cash bond to the payment of the imposed judgment.

Formal monitoring procedures were not in place to ensure that bonds posted by defendants who failed to appear before the Justice of the Peace were forfeited by the 10th workday following the date of their release from jail. This may result in the misuse of County funds.

Recommendation:
Management should develop and implement formal monitoring procedures to ensure that bonds posted by defendants who fail to appear before the Justice of the Peace are forfeited by the 10th workday following the date of their release from jail.

Observation No. 4:
We noted during our review that, at times, collections were not deposited at the bank on a daily basis (e.g., collections for May 8-9, 2013 ($873.25 and $1,152.00, respectively, were not deposited until May 13, 2013, collections for May 16-17, 2013 ($1,131.00 and $466.00, respectively, were not deposited until May 20, 2013, collections for May 31, 2013 ($1,181.25 were not deposited until June 7, 2013, etc.).

Pursuant to the "Cash Handling Guidelines and Procedures" prescribed by the County Auditor's Office, cash receipts must be deposited intact on a daily basis, unless the amount collected is less than $100.00

Formal monitoring procedures have not been implemented to ensure that collections are deposited at the bank on a daily basis. This may result in the loss or misuse of County funds.

Recommendation:
Management should develop and implement formal monitoring procedures to ensure that collections are deposited at the bank on a daily basis.

Observation No. 5:
We noted during our review that all 10 credit card transactions received during the month of May 2013 (May 6, 2013 (2), May 8, 2013 (2), May 9, 2013 (2), May 12, 2013 (1), May 17, 2013 (1), May 23, 2013 (1), and May 30, 2013 (1)) were not promptly receipted. For example, the credit card transaction received on May 6, 2013, May 8, 2013, May 9, 2013, and May 12, 2013 were receipted on May 13, 2013. In addition, the credit card transactions received on May 12, 2013 and May 17, 2013 were receipted on May 23, 2013. Furthermore, the credit card transactions received on May 23, 2013 and May 30, 2013 were receipted on June 10, 2013. Consequently, the applicable case dispositions were not recorded in *AbleTerm* in a timely manner.

The County Auditor's Office requires that all cash (i.e., cash, checks, credit card payments, etc.) received be promptly recorded and controlled using pre-numbered official County receipts. In addition, the case dispositions should be recorded in *AbleTerm* upon receipt of payment.

Formal procedures have not been developed and implemented to ensure that credit card transactions are promptly receipted and case dispositions are entered in a timely manner. This may result in the loss or misuse of County funds. In addition, failure to timely enter case dispositions may result in the arrest of the defendant, in error.

Recommendation:
Management should develop and implement formal monitoring procedures to ensure that credit card transactions are promptly receipted and case dispositions are entered in a timely manner.

Observation No. 6:
We noted during our review that receipts were not properly voided. At times, void receipts did not contain the date of void and the supervisor's or designee's signature approval.

The County Auditor's Office requires that if a cashier makes an error, the receipt be voided. The following procedures must be followed:

a. The Cashier must obtain approval by his/her supervisor prior to voiding the receipt. In addition, the Cashier must provide the reason for the void, date of void, and their signature on the voided receipt.
b. The supervisor or his/her designee must sign and date the void receipt to document responsibility for verifying that the void was properly completed (i.e., all copies of the receipt are marked "VOID" on the face of the receipt, contain an explanation for the void, contain the date the receipt was voided and signature of the employee requesting the void).
c. If a new receipt is issued, the voided receipt number and the new receipt number should be cross-referenced.
d. All copies of the voided receipt must be securely attached together and submitted to the County Auditor's Office.
e. Computer access controls to void receipts should be limited to supervisors.

Formal procedures have been developed and implemented to ensure receipts are properly voided. This may result in the loss or misuse of County funds.

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

Observation No. 7:
We noted during our review that the *Cashier's Daily Close-Out Reports* (Close-Out Reports) prepared during the month of May 2013 were not submitted to the County Treasurer's Office on a daily basis after the bank deposit was made. All Close-Out Reports were submitted from 4 to 32 days after the bank deposit was made.

The County Auditor's Office requires that cashiers reconcile cash on hand to receipts issued and the approved change fund, if any, on a daily basis by utilizing the *Cashier's Daily Close-Out Report* (Close-Out report).

Once the reconciliation is completed and the collections are deposited to the County's General Fund bank account, the Close-Out Report along with the bank validated deposit slip must be submitted to the County Treasurer's Office on a daily basis. The County Treasurer's Office utilizes the Close-Out Report, along with the bank validated deposit slip to timely receipt and account for the collections deposited to the County's General Fund bank account.

Formal monitoring procedures have not been developed and implemented to ensure that the Close-Out Report is submitted to the County Treasurer's Office on a daily basis. Failure to submit the Close-Out Report to the County Treasurer's Office on a daily basis results in the improper accounting of County funds.

Recommendation:
Management should develop and implement formal monitoring procedures to ensure that the Close-Out Report is submitted to the County Treasurer's Office on a daily basis.

Observation No. 8:
We noted during our review that, a defendant satisfied the payment of fines, fees, and court costs by serving time in the Hidalgo County jail for three days (May 28, 2013 through May 31, 2013) for case number JP07-01-42. In addition, a money order in the amount of $229.00 was also received and recorded as payment of fines, fees, and court costs on May 30, 2013 for the same case. As of today, jail time credit was not entered in *Ableterm's* docket book for the above referenced case. Consequently, the proper case disposition (jail time credit) was not recorded in *AbleTerm*. The defendant is owed a refund in the amount of $229.00 since the fines, fees, and court costs were satisfied by both jail time served and payment.

The County Auditor's Office requires that case dispositions be properly recorded in *AbleTerm*. In addition, pursuant to Code of Criminal Procedure Article 45.017, docket books maintained by a justice of the peace court must contain the following information: (1) the style and file number of each criminal action; (2) the nature of the offense charged; (3) the plea offered by the defendant and the date the plea was entered; (4) the date the warrant, if any, was issued and the return made thereon; (5) the date the examination or trial was held, and if a trial was held, whether it was by a jury or by the justice; (6) the verdict of the jury, if any, and the date of the verdict; (7) the judgment and sentence of the court, and the date each was given; (8) the motion for new trial, if any, and the decision thereon; and (9) whether an appeal was taken and the date of that action. Furthermore, pursuant to the Justice of the Peace Manual prepared by the Texas Comptroller of Accounts, the following information should be recorded on the docket book: (1) the name of the defendant's attorney; and (2) the amount of any payments received or refunds made and what they were for.

Formal procedures have not been developed and implemented to ensure that case dispositions, for cases in which jail time credit was provided, are properly entered in *Ableterm's* docket book. Failure to properly enter case dispositions may result in the arrest of the defendant, in error.

Recommendation:
Management should develop and implement formal monitoring procedures to ensure that case dispositions are properly entered. The proper case disposition for the case noted above should be immediately entered. Furthermore, if a refund is owed, the receipt should be adjusted during the month of August 2013 to reflect a refund owed.

Observation No. 9:
We noted that receipts generated from the credit card machine contain the name of the previous justice of the Peace that held office. The receipts should be imprinted with the name of the current justice of the peace and/or the name of the department (i.e., Justice of the Peace Homer Jasso, Precinct 4, Place 2 or Justice of the Peace, Precinct 4, Place 2)

Pursuant to the "Cash Handling Guidelines and Procedures" prescribed by the County Auditor's Office, receipts must be imprinted with the name of the current office holder and/or the name of the department.

Formal procedures have not been developed and implemented to ensure that receipts generated from the credit card machine contain the name of the current justice of the Peace that is holding office. This may result in the improper accounting of County funds.

Recommendation:
Management should develop and implement formal monitoring procedures to ensure that receipts generated from the credit card machine contain the name of the current justice of the Peace that is holding office.

Please provide written management response to the observations noted above by August 23, 2013.

If you should have any questions or would like to schedule a meeting to discuss the above noted observations, please do not hesitate to contact Yvonne Torres, Revenue Audit Supervisor, at 318-2511 ext. 4642, Arcy B. Duran, CPA, Director of Audit, at ext. 4645, or me at ext. 4604.

Respectfully,

Ray Eufracio, CPA
County Auditor

Enclosures

cc: Mr. Valde Guerra, Commissioners Court Executive Officer

JUSTICE OF THE PEACE
MONTHLY FINES AND FEES COLLECTED
FOR THE MONTH OF: May-13

Judge: Homero A. Jasso
Precinct No. 4 **Place No.** 2

PBC

City: EDINBURG, TX
Hidalgo County, Texas

Part I: RECAP OF AMOUNT PAYABLE TO THE COUNTY TREASURER

TOTAL CASH COLLECTED	(Receipts #s)	22419J424	THRU	22662J429	$ ~~37,083.60~~
	(Control #s)	2517000 4	THRU	2517230 9	
Sheriff's "D" Report	(Receipt #s)	22823J424	THRU	22826J429	
	(Control #s)				

LESS: DUE AS REFUNDS — $ -
Overpayment

COST ON DEPOSIT — 501.00 - X7

ADD: COST ON DEPOSIT LIQUIDATED — 1,287.50 ~~1,244.30~~ X7
INTEREST EARNED ON BANK ACCOUNT — -

AMOUNT OWED TO COUNTY (Should Match Amt in Part III) — 37,687.10 $ ~~38,327.90~~ X3 X6

Less: Total amount of remittances to County Treasurer (From Part II) — 39,360.20 $ ~~35,839.30~~
Total funds due to County Treasurer (Overtransfer Made to Co Treas.) — (1,673.10) ~~2,488.60~~ X4

Part II: REMITTANCES MADE TO THE COUNTY TREASURER

DESCRIPTION	AMOUNT	RECEIPT NO.
Total Collections for the Month (See Schedule of Receipts & Deposits)	$ ~~35,839.30~~ 35,297.20 B1	
Add: Interest Earned and Paid to County Treasurer	$ -	
Add: Previous Month's Bond Overtransfer Jan & Oct '12; Jan, Feb & Apr '13	3,459.50 ~~$0.00~~	
Add: HCSO Monthly "D" Collections Report	603.50 ~~$0.00~~ X9	
	39,360.20	
	$ ~~35,839.30~~	

PREPARED BY: [signature] DATE PREPARED: 6/10/2013

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

[signature] 6/10/13
JUSTICE OF THE PEACE DATE

THIS REPORT IS DUE IN THE OFFICE OF THE COUNTY AUDITOR BEFORE THE FIFTH (5TH) WORKING DAY OF THE FOLLOWING MONTH (LGC § 114.001)
COUNTY AUDITOR'S FORM: RE-JP-004 REVISED 2/2010

HIDALGO COUNTY AUDITOR'S OFFICE
APPROVED BY: [signature]
DATE: 7/24/13 7/29/13

X7

JUSTICE OF THE PEACE
MONTHLY FINES AND FEES COLLECTED
FOR THE MONTH OF: May-13

Judge: Homero A. Jasso
Precinct No. 4 Place No. 2

PBC

City: EDINBURG, TX
Hidalgo County, Texas

Part III: SUMMARY OF COLLECTIONS PAYABLE TO THE COUNTY TREASURER PAGE 2 OF 2

Name of Fine, Fee, Court Cost	# Issued/ Filed	Statute Reference	Detail of Amt Collected	GL Acct No.	Amt. Collected	
FINES:					17,405.00	
County Fines (Local Fine)		LGC 113 004, PC 12 23		1200-351-10-068-000-0-000	$ ~~17,634.86~~	M X1
Texas Parks & Wildlife 85% Fine (State Fine)		TPWC 12 107		1100-207-20-000-012-0-000	141.10 ~~30.10~~	M
No Safety Belt 50% Fine (State Fine)		TRC 545 412, 545.413		1100-207-20-000-028-0-000	287.00 ~~317.00~~	M
Gross Weight 50% Fine (State Fine)		TRC Sec 621 506(g)		1100-207-20-000-013-0-000	-	
School District 50% Fines		Educ. Code § 25 093 (d) 1 (A)		1100-207-30-000-011-0-000	31.50	M
LOCAL COURT COSTS AND FEES:						
Courthouse Security Adm. Fee($3)		C.C.P. Art. 102.017 (b)		1241-341-10-060-001-0-000	490.17 ~~480.29~~	M X1
Courthouse Security Fund JP ($1)		C.C.P. Art. 102.017		1245-341-10-068-000-0-000	137.21 ~~126.41~~	M X1
Justice Court Technology Fund ($4)		C.C.P. Art. 102.0173		1242-341-10-060-000-0-000	629.65 ~~616.49~~	M X1
Time Payment - @40% OF $25.00 ($10.00)		LGC 133 103 (d)		1100-341-10-060-001-0-000	62.53 -	M ✓
Time Payment - @ 10% of $25.00 ($2.50)		LGC 133 103 (c)		1100-341-10-060-002-0-000	15.63-	M ✓
Administrative Local Transaction Fee ($2)		C.C.P. Art. 102.072		1100-341-10-060-003-0-000	378.90 ~~369.70~~	M
Motor Vehicle Adm. Fee ($10-$20)		TRC Sec 548.6035, 521.026,502.407		1100-341-10-060-004-0-000	80.00	M
Special Fees				1100-341-10-868-000-0-000	655.60	d
Deferred Disposition		C.C.P. Art. 45.051	655.60	M		
Administrative Fee - "Drivers Safety Course" ($10)		C.C.P. Art. 45.0511(f)	-			
Support of Judiciary Fund ($.60)		LGC 133.105		1100-341-10-060-009-0-000	77.83 ~~77.17~~	M
Traffic Fee ($3)		T.R.C. 542.403		1100-341-10-068-000-0-000	276.79 ~~263.80~~	M
Child Safety ($20-$25)		C.C.P. Art. 102.014		1100-341-10-060-011-0-000	80.00	M
STATE COURT COSTS AND FEES:						
Criminal Justice Planning Fund C.C.P. ($5)		C.C.P. Art. 102.051		1100-207-20-000-003-0-000	10.00 ~~5.00~~	M
State General Revenue Fund ($2.50)		C.C.P. Art. 102.015		1100-207-20-000-010-0-000	5.00 ~~2.50~~	M
Law Enforcement Education Fund (____$1, ____$1.50, ____$3.50)		Govt. Code Sec. 415.002		1100-207-20-000-011-0-000	5.00 ~~1.50~~	M X12
Operators and Chauffeurs License Fund ($75)		T.R.C. 521.192		1100-207-20-000-031-0-000	75.00	M
Time Payment - @50% OF $25.00 ($12.50)		LGC 133.103 (b)		1100-207-20-000-005-0-000	78.16 -	M
Juvenile Crime and Delinquency Fund (____$.25, ____$.50)		C.C.P. Art. 102.0151(m)		1100-207-20-000-007-0-000	7.00 ~~7.25~~	
Comprehensive Rehabilitation Fund ($5)		C.C.P. Art. 102.082		1100-207-20-000-008-0-000	-	
Fugitive Apprehension Fund ($5)		C.C.P. Art. 102.019 (a) 2		1100-207-20-000-009-0-000	85.08 ~~90.88~~	M
Consolidated Court Costs Fund ($17)		CCP 102.0178 (a) 1/ LGC 133.102		1100-207-20-000-015-0-000	6,145.08 ~~6,073.29~~	M
Compensation Victims Of Crime Fund (____$3, ____$5, ____$15, ____$35)		C.C.P. Art. 56.55 (2) & (3)		1100-207-20-000-017-0-000	285.00	M X8
Judicial & Court Personnel Training Fund (____$1, ____$2)		Govt. Code Sec. 56.001 (b)		1100-207-20-000-027-0-000	31.00 ~~33.00~~	M
Correctional Managment Institute of Texas Fund ($.50)	*	CCP Art. 102.075		1100-207-20-000-029-0-000	5.50	M
Indigent legal Services Fee-JP ($6)	29	Govt. Code Sec. 101.141 (2)(B)		1100-207-20-000-004-0-000	174.00	M
State Traffic Fee- Subtitle C ($30)		TRC Sec 542.4031		1100-207-20-000-035-0-000	~~2,300.32~~	2,435.08 M
Jury Service Fee ($4)		C.C.P. Art. 102.0045		1100-207-20-000-053-0-000	529.16 ~~524.48~~	M
Support of Judiciary Fund ($5.40)		LGC 133.105		1100-207-20-000-054-0-000	615.48 ~~611.70~~	M
Birth Certificate Fee ($1.80)	-	HSC 191.022(f)		1100-207-20-000-039-0-000	-	
Defensive Driving Record Fee ($12)		C.C.P. Art. 45.0511(c-1)		1100-207-20-000-057-0-000	-	
Indigent Defense Representation Fund ($2)		LGC 133.107/ GC 102.023		1100-207-20-000-059-0-000	174.57	M
Moving Violation Fee ($0.10)		C.C.P. Art. 102.022/GC		1100-207-20-000-061-0-000	3.04 ~~2.84~~	M
Safety Seat Violation Fee ($0.15)		TC 545.412 (b-1)		1100-207-20-000-062-0-000	-	
ARREST /WARRANT FEES: STATE		C.C.P. Art. 102.011				
D.P.S. (____$3, ____$5, ____$35, ____$50)				1100-207-20-000-019-0-000	659.27 652.79	M
T.A.B.C. (____$3, ____$5, ____$35, ____$50)				1100-207-20-000-020-0-000	10.00	M
P.K.W.L. (____$3, ____$5, ____$35, ____$50)				1100-207-20-000-021-0-000	5.00	M
ARREST /WARRANT/SERVICE FEES: COUNTY		LGC 118.131				
Sheriff Fees:				1100-342-10-060-001-0-000	132.20 ~~127.70~~	M
Constable Fees:						
Precinct #1				1100-342-10-291-000-0-000	-	
Precinct #2				1100-342-10-292-000-0-000	200.00	M
Precinct #3				1100-342-10-293-000-0-000	140.00	M
Precinct #4				1100-342-10-294-000-0-000	3,752.65 ~~3,710.32~~	M
Precinct #5				1100-342-10-295-000-0-000	-	
District Attorney Fees				1100-341-10-060-007-0-000	50.00	M
Tax Assessor Fraud Investigators				1100-342-10-060-002-0-000	-	
School District Arrest Fee				1100-342-10-060-003-0-000	15.00	M
Fire Marshal Fee				1100-342-20-060-001-0-000	-	
Due to Others						
Warrant Fees Due to Other Law Enforcement Agencies		C.C.P. Art. 102.011 (a) 2 (A)		1100-207-30-000-003-0-000	-	
Refund - Overpayments				1100-202-00-000-014-0-000	500.00 ~~82.00~~	M X3-a ✓
Due to Others				1100-202-00-000-014-0-000	0.00 ~~5.00~~	M
Restitution				1100-202-00-000-014-0-000	-	
Justice Fees (Local Fees)				1100-341-10-060-001-0-000	817.00	a
Small Claims Court Filing Fee ($25)		LGC 118.121/118.122	175.00	M		
Justice Court Filing Fee ($25)		LGC 118.121/118.122	550.00	M		
Forcible Entry and Detainer Court Filing Fee ($25)		LGC 118.121/118.122	-			
Transcript Fees ($10)		LGC 118.121/118.123 (b)	-			
Abstract Fees ($5)		LGC 118.121/118.123 (c)	~~45.00~~	50.00 M		
Writ Filing Fee ($5)		LGC 118.121/118.123 (d)	~~45.00~~	40.00 M		
Issuing other Document ($1 1st pg. .25 for each addt' pg)		LGC 118.121/118.123 (e)	2.00	M		
Certified Copies of Court Papers ($2 1st pg. .25 for each addt'l pg)		LGC 118.121	-			
Probable Cause Tow Hearing Fee ($20)		LGC 11.141(a)4	-			
Birth Certificates ($22 each)		HSC 191.0045 (3)(d)		1100-341-10-060-001-0-000	-	
Death Certificates ($20 each, each addt'l $3)		HSC 191.0045 (3)(d)		1100-341-10-060-001-0-000	-	
Preservation of Vital Statistics Fee ($1 each)		HSC Sec 191.0045 (h)		1100-341-10-060-008-0-000	-	
Jury Fees (Civil $5, Criminal $3)		Rules of Civil Proc., Rule 544/ CCP 102.004		1100-341-10-060-006-0-000	-	
ADD: Interest Earned on Bank Account				1100-361-11-000-008-0-000	-	
				TOTAL AMOUNT DUE TO THE COUNTY TREASURER:	$ ~~36,927.28~~	

HIDALGO COUNTY AUDITOR'S OFFICE
APPROVED BY: [signature] LI7
DATE: 7/29/13 7/29/13

THIS REPORT IS DUE IN THE OFFICE OF THE COUNTY AUDITOR BEFORE THE FIFTH (5TH) WORKING DAY OF THE FOLLOWING MONTH (LGC § 114.001)

37,687.10 X1; X12; X8 X3

COUNTY AUDITOR'S FORM RE-JP-004 REVISED 2/2010

JUSTICE OF THE PEACE HOMER JASSO
SCHEDULE OF ADJUSTMENTS
FOR THE PERIOD ENDING MAY 31, 2013

Reason for REFUND needs to be entered into the Events on AbleTerm.

Receipt #	Docket #...	Offense Description.	Off Date	C4WRITE	CCC	CHS	CHSJP	CJP	CMIT	CO	CRF	CVCA	DPS	DTOREF	FA	GR	IDF	JCD	JCPT	JCTF	JSF	LEMI	LEOA	LTF	MISC	REF	SJFC	SJFS	SO	STF	TFC	TP	TPW	TPWF	WFDPS	WFPRECO	WRIT	Total
0322578342	JP13-03-023																									1											1
0322576342	JP07-09-436	DISREGARD STOP SIGN	9/10/2007		40	3	1			133										4	4			2		50	0.6	3.4	5	30	3						279

Correct court costs need to be assessed.

Receipt #	Docket #...	Offense Description.	Off Date	C4WRITE	CCC	CHS	CHSJP	CJP	CMIT	CO	CRF	CVCA	DPS	DTOREF	FA	GR	IDF	JCD	JCPT	JCTF	JSF	LEMI	LEOA	LTF	MISC	REF	SJFC	SJFS	SO	STF	TFC	TP	TPW	TPWF	WFDPS	WFPRECO	WRIT	Total
0322458342	T96-1-974	NO LIABILITY INSURAN	2/17/1996							23.75		15	5		5			0.25	1																			50

LTF needs to be assessed.

Receipt #	Docket #...	Offense Description.	Off Date	C4WRITE	CCC	CHS	CHSJP	CJP	CMIT	CO	CRF	CVCA	DPS	DTOREF	FA	GR	IDF	JCD	JCPT	JCTF	JSF	LEMI	LEOA	LTF	MISC	REF	SJFC	SJFS	SO	STF	TFC	TP	TPW	TPWF	WFDPS	WFPRECO	WRIT	Total
0322654342	JP00-11-050	OPERATE UNREGISTERE	11/24/1994					5		50.25		15	5			2.5			1			0.5	1															80.25
0322612342	T98-0273342	NO SAFETY BELT	9/1/1998		17	3				25		15	5		5			0.25	1												3							74.25

TFC needs to be assessed.

Receipt #	Docket #...	Offense Description.	Off Date	C4WRITE	CCC	CHS	CHSJP	CJP	CMIT	CO	CRF	CVCA	DPS	DTOREF	FA	GR	IDF	JCD	JCPT	JCTF	JSF	LEMI	LEOA	LTF	MISC	REF	SJFC	SJFS	SO	STF	TFC	TP	TPW	TPWF	WFDPS	WFPRECO	WRIT	Total
0322502342	T98-0375342	NO SAFETY BELT	9/29/1998		17	3				25		15	5		5			0.25	1					2														73.25
0322488342	T99 2414342	NO VALID INSPECTION	12/11/1998		17	3				56.75		15	5		5			0.25	1					2														105

JCPT was overcollected by $1.

Receipt #	Docket #...	Offense Description.	Off Date	C4WRITE	CCC	CHS	CHSJP	CJP	CMIT	CO	CRF	CVCA	DPS	DTOREF	FA	GR	IDF	JCD	JCPT	JCTF	JSF	LEMI	LEOA	LTF	MISC	REF	SJFC	SJFS	SO	STF	TFC	TP	TPW	TPWF	WFDPS	WFPRECO	WRIT	Total
0322511342	T99-4261342	SPEEDING (EXCEED PRI	7/13/1999		17	3				66		15	5		5			0.25	2					2							3					50		168.25

Due to type of offense, fine needs to be split 50% CO and 50% CRF. In addition, TFC needs to be assessed. Also, should Time Payment be assessed?

Receipt #	Docket #...	Offense Description.	Off Date	C4WRITE	CCC	CHS	CHSJP	CJP	CMIT	CO	CRF	CVCA	DPS	DTOREF	FA	GR	IDF	JCD	JCPT	JCTF	JSF	LEMI	LEOA	LTF	MISC	REF	SJFC	SJFS	SO	STF	TFC	TP	TPW	TPWF	WFDPS	WFPRECO	WRIT	Total
0322444342	JP01-05-488	UNRESTRAINED CHILD	5/10/2001		17	3				153		15	5		5			0.25	2					2									25				50	277.25

Due to type of offense, fine needs to be split 50% CO and 50% CRF.

Receipt #	Docket #...	Offense Description.	Off Date	C4WRITE	CCC	CHS	CHSJP	CJP	CMIT	CO	CRF	CVCA	DPS	DTOREF	FA	GR	IDF	JCD	JCPT	JCTF	JSF	LEMI	LEOA	LTF	MISC	REF	SJFC	SJFS	SO	STF	TFC	TP	TPW	TPWF	WFDPS	WFPRECO	WRIT	Total
0322610342	JP01-11-607	UNRESTRAINED CHILD	11/17/2001		17	3			0.5	150	50	15	5		5			0.5	2	4				2							3							257

Due to type of offense, fine can not exceed $50.

Receipt #	Docket #...	Offense Description.	Off Date	C4WRITE	CCC	CHS	CHSJP	CJP	CMIT	CO	CRF	CVCA	DPS	DTOREF	FA	GR	IDF	JCD	JCPT	JCTF	JSF	LEMI	LEOA	LTF	MISC	REF	SJFC	SJFS	SO	STF	TFC	TP	TPW	TPWF	WFDPS	WFPRECO	WRIT	Total
0322518342	JP02-03-598	NO SAFETY BELT	3/18/2002		17	3			0.5	100	100	15	5		5			0.5	2	4				2							3							257
0322534342	JP02-06-100	NO SAFETY BELT	5/30/2002		17	3			0.5	68	25	15	5		5			0.5	2	4				2							3							150
0322521342	JP05-09-494	NO SAFETY BELT	9/1/2005		40	3				150			5							4	4			2						30	3							241

CRF should not have been assessed.

Receipt #	Docket #...	Offense Description.	Off Date	C4WRITE	CCC	CHS	CHSJP	CJP	CMIT	CO	CRF	CVCA	DPS	DTOREF	FA	GR	IDF	JCD	JCPT	JCTF	JSF	LEMI	LEOA	LTF	MISC	REF	SJFC	SJFS	SO	STF	TFC	TP	TPW	TPWF	WFDPS	WFPRECO	WRIT	Total
0322247042	JP03-05-1117	NO SAFETY BELT	5/22/2003		17	3			0.5	25	25	15	5		5			0.5	2	4				2							3							107
0322620342	JP03-09-458	NO SAFETY BELT	8/27/2003		17	3			0.5	25	25	15	5		5			0.5	2	4				2							3							107

Per Ableterm, the arresting officer was from the Sheriff's Office; therefore, adjust the arrest fee from "Misc" to "SO".

Receipt #	Docket #...	Offense Description.	Off Date	C4WRITE	CCC	CHS	CHSJP	CJP	CMIT	CO	CRF	CVCA	DPS	DTOREF	FA	GR	IDF	JCD	JCPT	JCTF	JSF	LEMI	LEOA	LTF	MISC	REF	SJFC	SJFS	SO	STF	TFC	TP	TPW	TPWF	WFDPS	WFPRECO	WRIT	Total
0322625342	JP02-11-313	FAIL/REFUSED TO REST	11/9/2002		17	3			0.5	145.25		15			5			0.5	2	4				2	5													199.25

Was Copies Pre Fine assessed? If it wasn't, Warrant Fee can not exceed $50.

Receipt #	Docket #...	Offense Description.	Off Date	C4WRITE	CCC	CHS	CHSJP	CJP	CMIT	CO	CRF	CVCA	DPS	DTOREF	FA	GR	IDF	JCD	JCPT	JCTF	JSF	LEMI	LEOA	LTF	MISC	REF	SJFC	SJFS	SO	STF	TFC	TP	TPW	TPWF	WFDPS	WFPRECO	WRIT	Total
0322435342	JP05-11-421	EXPIRED MOTOR VEHIC	11/4/2005		16.37	1.23							2.05							1.64	1.64			2.21						12.27	1.22					61.37		100

Fine needs to be split 85% TPWF and 15% CO.

Receipt #	Docket #...	Offense Description.	Off Date	C4WRITE	CCC	CHS	CHSJP	CJP	CMIT	CO	CRF	CVCA	DPS	DTOREF	FA	GR	IDF	JCD	JCPT	JCTF	JSF	LEMI	LEOA	LTF	MISC	REF	SJFC	SJFS	SO	STF	TFC	TP	TPW	TPWF	WFDPS	WFPRECO	WRIT	Total
0322615342	JP03-09-320	HUNTING NOT IN OPEN	9/7/2008		40	3	1			109.9							2			4	4			2			0.6	5.4						5	56.1			233

EXHIBIT A

JUSTICE OF THE PEACE HOMER IASSO
SCHEDULE OF ADJUSTMENTS
FOR THE PERIOD ENDING MAY 31, 2013

Fine can not exceed $50. Also, reason for the REFUND needs to be entered into the Events on AbleTerm.

Receipt #	Docket #...	Offense Description.	Off.Date	C4WRITE	CCC	CHS	CHSJP	CJP	CMIT	CO	CRF	CVCA	DPS	DTORFF	FA	GR	IDF	JCD	JCPT	JCTF	JSF	LEMI	LEOA	LTF	MISC	REF	SJFC	SJFS	SO	STF	TFC	TP	TPW	TPWF	WFDPS	WFPREC	WRIT	Total
0322608342	JP07-08-427A	NO SAFETY BELT	7/27/2007		15 6	1.16	0 4			150			1.94							1.57	1.57			3.97		21	0 24	1.33		11.7	1.16	14 84					19 52		246

LTF was undercollected by $2.

Receipt #	Docket #...	Offense Description.	Off.Date	C4WRITE	CCC	CHS	CHSJP	CJP	CMIT	CO	CRF	CVCA	DPS	DTORFF	FA	GR	IDF	JCD	JCPT	JCTF	JSF	LEMI	LEOA	LTF	MISC	REF	SJFC	SJFS	SO	STF	TFC	TP	TPW	TPWF	WFDPS	WFPREC	WRIT	Total
0322561342	JP10-05-095	FAIL TO MAINTAIN FIN	4/30/2010		4 17	0.31	0.11			51							0.21			0 41	0.42			2.21			0 07	0.57	0.52										60

MVF needs to be assessed.

Receipt #	Docket #...	Offense Description.	Off.Date	C4WRITE	CCC	CHS	CHSJP	CJP	CMIT	CO	CRF	CVCA	DPS	DTORFF	FA	GR	IDF	JCD	JCPT	JCTF	JSF	LEMI	LEOA	LTF	MISC	REF	SJFC	SJFS	SO	STF	TFC	TP	TPW	TPWF	WFDPS	WFPREC	WRIT	Total
0322143342	JP13-04-010	DEFECTIVE TAIL LAMPS	4/2/2013		40	3	1			53							2			4	4			2			0.6	5.4	5	30	3								153
0322556342	JP13 05 012	FAIL TO YIELD ROW OP	4/29/2013		40	3	1						5				2			4	4			2			0 6	5.4		30	3								100

LTF was overcollected by $2.

Receipt #	Docket #...	Offense Description.	Off.Date	C4WRITE	CCC	CHS	CHSJP	CJP	CMIT	CO	CRF	CVCA	DPS	DTORFF	FA	GR	IDF	JCD	JCPT	JCTF	JSF	LEMI	LEOA	LTF	MISC	REF	SJFC	SJFS	SO	STF	TFC	TP	TPW	TPWF	WFDPS	WFPREC	WRIT	Total
0322493342	JP13-04-198	NO DRIVER'S LICENSE	4/9/2013		11.01	0.82	0 28			62			1.37				0.56			1 1	1.1			3.1			0.17	1.49											83

Why was WRIT filing fee charged twice? Please respond back to Alyssa at ext. 4643.

Receipt #	Docket #...	Offense Description.	Off.Date	C4WRITE	CCC	CHS	CHSJP	CJP	CMIT	CO	CRF	CVCA	DPS	DTORFF	FA	GR	IDF	JCD	JCPT	JCTF	JSF	LEMI	LEOA	LTF	MISC	REF	SJFC	SJFS	SO	STF	TFC	TP	TPW	TPWF	WFDPS	WFPREC	WRIT	Total
0322638342	JP2013-106	Civil Case	3/5/2013																																		5	5
0322639342	JP2013-106	Civil Case	3/5/2013	200																																	5	205

Refund event code needs to be entered on the following cases

Receipt #	Docket #...	Offense Description.	Off.Date	C4WRITE	CCC	CHS	CHSJP	CJP	CMIT	CO	CRF	CVCA	DPS	DTORFF	FA	GR	IDF	JCD	JCPT	JCTF	JSF	LEMI	LEOA	LTF	MISC	REF	SJFC	SJFS	SO	STF	TFC	TP	TPW	TPWF	WFDPS	WFPREC	WRIT	Total
0322499342	JP13-03-065													10																								10
0322578342	JP13-03-023																									1												1
0322608342	JP07-08-427A	NO SAFETY BELT	7/27/2007		15.6	1 16	0 4			150			1.94							1.57	1.57			3 97		21	0 24	1.33		11 7	1.16	14.84					19.52		246

$50 warrant fee should not be refunded.

Pursuant to CCP Article 102 011 (a) (2), a defendant convicted of a felony or a misdemeanor shall pay $50 for executing or processing an issued arrest warrant, capias, or capias pro fine. Although, the warrant was not executed, it was processed by an arresting agency.
The arresting agency that processed the arrest warrant should receive credit for the arrest warrant. Please make the appropriate adjustments to the warrant fee and correct the event code. In addition, please ensure that a correct refund schedule is submitted for payment

Receipt #	Docket #...	Offense Description.	Off.Date	C4WRITE	CCC	CHS	CHSJP	CJP	CMIT	CO	CRF	CVCA	DPS	DTORFF	FA	GR	IDF	JCD	JCPT	JCTF	JSF	LEMI	LEOA	LTF	MISC	REF	SJFC	SJFS	SO	STF	TFC	TP	TPW	TPWF	WFDPS	WFPREC	WRIT	Total
0322576342	JP07-09-436	DISREGARD STOP SIGN	9/10/2007		40	3	1			133										4	4			2		50	0 6	3.4	5	30	3								279

EXHIBIT A

Bond List for Pct 4 Pl 2 as of May 31, 2013:

2012

Receipt Date	Docket #	Bond Amount
1/10/2012	JP12-01-019	$ 127.00
10/2/2012	JP03-10-868	$ 379.00
10/2/2012	JP03-10-867	$ 300.00
10/18/2012	JP12-10-165	$ 133.10
		$ 939.10

2013

Receipt Date	Docket #	Bond Amount
2/6/2013	JP08-12-824	$ 200.00
2/6/2013	JP08-12-823	$ 200.00
5/1/2013	JP13-05-002	$ 167.00
5/28/2013	JP13-05-124	$ 167.00
	TOTAL	$ 734.00
		$ 1,673.10

Exhibit B

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

August 6, 2013

The Honorable Homero A. Jasso
Hidalgo County Justice of the Peace Pct. 4, Pl. 2
224 N. 12th Ave.
Edinburg, Texas 78539

Re: Review of *Monthly Fines and Fees Report* and Supporting Documentation
For the month of June 2013

Dear Judge Jasso:

We have conducted a limited scope review of the *Monthly Fines and Fees Report* and supporting documentation for the month of June 2013 pursuant to Local Government Code §115.002 (a), §115.002 (b), and Code of Criminal Procedure Article 103.011. The objective of the review was to determine if fines, fees, and court costs collected were properly accounted and reported.

Scope:
The scope of our review was limited to collections reported by your office on the *Monthly Fines and Fees Report* for the month of June 2013. 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 fines, fees, and court cost statutes and schedules. The following procedures were also performed:

- Reviewed the submittal dates of the *Monthly Fines and Fees Report* and applicable supporting documentation to the County Auditor's Office to determine if the report and applicable supporting documentation were received within five days after the last day of the month pursuant to Local Government Code § 114.001 (b).
- Verified the signature on the *Monthly Fines and 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 Fines and Fees Report* by footing and cross-footing the report.
- Reviewed receipts issued to determine if fines, fees, and court costs were allocated and reported in the proper amounts and verified whether any adjustments were made.
- Verified that procedures for voided receipts were properly followed.

- Verified that collections per the *Monthly Fines and Fees Report* agreed to: 1.) total receipts issued per *Ableterm's* Receipt Journal Report, 2.) total collections per *Ableterm's* Fee Distribution Reports, 3.) total deposits made with the County Treasurer, and 4.) total deposits posted to *alio's* Undistributed Receipts general ledger account.
- Verified that "Discharge" collections received by the Sheriff's Office were receipted by the Justice of the Peace Office and included on the *Monthly Fines and Fees Report.*
- Verified the sequence of receipts per the *Monthly Fines and Fees Report* agreed to *Ableterm's* Receipt Journal Report, and the Sheriff's "D" Report. In addition, verified that receipts followed sequential order.
- Compared the Online Credit Card Report to *Ableterm's* Daily Balance Report to ensure all online credit card transactions were timely receipted by the Justice of the Peace and County Treasurer's Office.
- Reviewed *Cashier's Daily Close-Out Reports* (Close-Out Reports) and County Treasurer receipts to determine whether fees collected were properly accounted & deposited with the County Treasurer on a daily basis.
- Reviewed receipts, Close-Out Reports, *Schedule of Receipts and Deposit* form, mail logs, and the *Monthly Fines and Fees Report*, among other reports, to verify proper completion.
- Verified if cash bonds posted by the defendants who failed to appear before the Justice of the Peace were forfeited (liquidated) by the 10th workday following the date of release from jail.

Conclusion:
Total collections for the month of June 2013 were $26,664.70. Based on the results of our review, we have concluded that fines, fees, and court costs were generally properly accounted and reported; however, the system of internal controls for the accounting and reporting of fines, fees, and court costs require improvement as noted in the following observations.

Observation No. 1:
We reviewed all receipts for the month in review to determine whether fines, fees, and court costs collected were properly allocated and reported.

The results of our review revealed that 15 receipts contained errors in the allocation of fees, fines, and court costs. The Justice of the Peace staff was made aware of the necessary revisions and corrections were made prior to submitting the final *Monthly Fines and Fees Report* to Commissioners Court for approval (see Exhibit A).

There are numerous statutes that require Justices of the Peace to charge various fines, fees, and court costs for certain services and offenses. Fines, fees, and court costs must be allocated pursuant to State statutes and/or Commissioners Court approval.

Formal procedures have not been implemented to ensure that fines, fees, & court costs are properly allocated & reported. The County may be held liable to the State for failure to properly allocate &report fines, fees, & court costs.

Recommendation:
Management should develop and implement formal procedures to ensure that fines, fees, and court costs are properly allocated and reported. At a minimum, the following procedures should be implemented:

- Staff should be provided with training regarding the proper allocation of fines, fees, and court costs.
- Staff should review the allocation of fines, fees, and court costs before the official County receipt is issued.
- Access for setting up offense codes with the proper fines, fees, and court costs in *AbleTerm* should be limited to staff with adequate knowledge of the applicable allocation.
- Staff should ensure that the proper fines, fees, and court costs allocation, offense date, and judgment date are entered when a case is setup in *AbleTerm.*

Observation No. 2:
We noted that properly completed reports were not filed with the County Auditor's Office within five days after the last day of each month (July 8, 2013) as follows:

- Copies of the Office of Court Administration's "Official JP Monthly Report" for March 2012 through June 2013 have not been filed with the County Auditor's Office, as of today.

- An incomplete Cash Disbursement Journal was submitted to the County Auditor's Office for the months of May 2013 and June 2013. The total amount of payments that needed to be made did not agree to the amount on the *Monthly Fines and Fees Report*.
- The "50% Fine School District" report for the month of May 2013 has not been filed with the County Auditor's Office.

Pursuant to Local Government Code § 114.001 (b), a monthly report must be filed within five days after the last day of each month. In addition, Local Government Code §112.002 (a) authorizes the county auditor to prescribe the system of accounting for the county. Local Government Code Section 112.002 (b) further states that "the county auditor may adopt and enforce regulations, not inconsistent with law or with a rule adopted under Section 112.003, that the auditor considers necessary for the speedy and proper collecting, checking, and accounting of the revenues and other funds and fees that belong to the county or to a person for whom a district clerk, district attorney, county officer, or precinct officer has made a collection or for whose use or benefit the officer holds or has received funds. Pursuant to Local Government Code Section 112.002 (a) and (b), the County Auditor requires the submittal of properly completed reports (i.e., *Monthly Fines and Fees Report*, *Schedule of Receipts and Deposits*, a copy of the Office of Court Administration's "Official JP Monthly Report", etc.) for checking and properly accounting for funds collected by the Justice of the Peace Offices.

Formal procedures have not been implemented to ensure that properly completed reports are filed with the County Auditor's Office within five days after the last day of each month. Timely submittal of these reports helps ensure that revenues are recognized in a timely manner.

Recommendation:
Management should develop and implement formal procedures to ensure that properly completed reports are filed with the County Auditor's Office within five days after the last day of each month.

Observation No. 3:
We noted during our review that 14 cash bonds posted during the period of October 2, 2012 through June 7, 2013 by defendants who failed to appear before the Justice of the Peace were not forfeited (liquidated) by the 10th workday following the date of their release from jail. Of the 14 bonds, 12 were liquidated on July 30, 2013. The remaining 2 bonds (JP08-12-823 and JP08-12-824) remain to be liquidated, as of today (see Exhibit B).

The Code of Criminal Procedure Article 45.044 (a) (2) states "A justice or judge may enter a judgment of conviction and forfeit a cash bond posted by the defendant in satisfaction of the defendant's fine and cost if the defendant fails to appear according to the terms of the defendant's release." Pursuant to the terms of the cash bond, the defendant must appear before the Justice of the Peace by the 10th workday following the date of their release from jail. If the defendant fails to appear, the Justice of the Peace may declare the cash bond forfeited, enter a judgment of guilty, assess a fine, and apply the cash bond to the payment of the imposed judgment.

Formal monitoring procedures were not in place to ensure that bonds posted by defendants who failed to appear before the Justice of the Peace were forfeited by the 10th workday following the date of their release from jail. This may result in the misuse of County funds.

Recommendation:
Management should develop and implement formal monitoring procedures to ensure that bonds posted by defendants who fail to appear before the Justice of the Peace are forfeited by the 10th workday following the date of their release from jail.

Observation No. 4:
We noted during our review that, at times, collections were not deposited at the bank on a daily basis (e.g., collections for June 3-5, 2013 ($1,606.25, $1,686.00 and $962.00, respectively) were not deposited until June 7, 2013; collections for June 12-14, 2013 ($179.60, $731.00 and $415.20, respectively) were not deposited until June 18 and 20, 2013; collections for June 26-28, 2013 ($470.00, $1,881.20, and $686.00, respectively) were not deposited until July 2, 2013, etc.).

Pursuant to the "Cash Handling Guidelines and Procedures" prescribed by the County Auditor's Office, cash receipts must be deposited intact on a daily basis, unless the amount collected is less than $100.00

Formal monitoring procedures have not been implemented to ensure that collections are deposited at the bank on a daily basis. This may result in the loss or misuse of County funds.

Recommendation:
Management should develop and implement formal monitoring procedures to ensure that collections are deposited at the bank on a daily basis.

Observation No. 5:
We noted during our review that all 5 credit card transactions received during the month of June 2013 (June 13, 2013 (1), June 14, 2013 (1), June 19, 2013 (1), June 21, 2013 (2), and June 25, 2013 (1)) were not promptly receipted. The credit card transactions received on June 13, 14, 19, and 21, 2013, were receipted on June 26, 2013. In addition, the credit card transaction (JP09-01-725 for $201.00) received on June 25, 2013 has not been receipted, as of today. Consequently, the applicable case dispositions were not recorded in *AbleTerm* in a timely manner.

The County Auditor's Office requires that all cash (i.e., cash, checks, credit card payments, etc.) received be promptly recorded and controlled using pre-numbered official County receipts. In addition, the case dispositions should be recorded in *AbleTerm* upon receipt of payment.

Formal procedures have not been developed and implemented to ensure that credit card transactions are promptly receipted and case dispositions are entered in a timely manner. This may result in the loss or misuse of County funds. In addition, failure to timely enter case dispositions may result in the arrest of the defendant, in error.

Recommendation:
Management should develop and implement formal monitoring procedures to ensure that credit card transactions are promptly receipted and case dispositions are entered in a timely manner.

Observation No. 6:
We noted during our review that the *Cashier's Daily Close-Out Reports* (Close-Out Reports) prepared during the month of June 2013 were not submitted to the County Treasurer's Office on a daily basis after the bank deposit was made. All Close-Out Reports were submitted from 2 to 11 days after the bank deposit was made.

The County Auditor's Office requires that cashiers reconcile cash on hand to receipts issued and the approved change fund, if any, on a daily basis by utilizing the *Cashier's Daily Close-Out Report* (Close-Out report). Once the reconciliation is completed and the collections are deposited to the County's General Fund bank account, the Close-Out Report along with the bank validated deposit slip must be submitted to the County Treasurer's Office on a daily basis. The County Treasurer's Office utilizes the Close-Out Report, along with the bank validated deposit slip to timely receipt and account for the collections deposited to the County's General Fund bank account.

Formal monitoring procedures have not been developed and implemented to ensure that the Close-Out Report is submitted to the County Treasurer's Office on a daily basis. Failure to submit the Close-Out Report to the County Treasurer's Office on a daily basis results in the improper accounting of County funds.

Recommendation:
Management should develop and implement formal monitoring procedures to ensure that the Close-Out Report is submitted to the County Treasurer's Office on a daily basis.

Observation No. 7:
We noted that receipts generated from the credit card machine contain the name of the previous justice of the Peace that held office. The receipts should be imprinted with the name of the current justice of the peace and/or the name of the department (i.e., Justice of the Peace Homer Jasso, Precinct 4, Place 2 or Justice of the Peace, Precinct 4, Place 2)

Pursuant to the "Cash Handling Guidelines and Procedures" prescribed by the County Auditor's Office, receipts must be imprinted with the name of the current office holder and/or the name of the department.

Formal procedures have not been developed and implemented to ensure that receipts generated from the credit card machine contain the name of the current justice of the Peace that is holding office. This may result in the improper accounting of County funds.

Recommendation:
Management should develop and implement formal monitoring procedures to ensure that receipts generated from the credit card machine contain the name of the current justice of the Peace that is holding office.

Please provide written management response to the observations noted above by August 23, 2013.

If you should have any questions or would like to schedule a meeting to discuss the above noted observations, please do not hesitate to contact Yvonne Torres, Revenue Audit Supervisor, at 318-2511 ext. 4642, Arcy B. Duran, CPA, Director of Audit, at ext. 4645, or me at ext. 4604.

Respectfully,

Ray Eufracio, CPA
County Auditor

Enclosures

cc: Mr. Valde Guerra, Commissioners Court Executive Officer

HIDALGO COUNTY DISTRICT JUDGES

RICARDO P. RODRIGUEZ, JR. 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. | BANO E. RAMIREZ, JR. JUDGE, 332ND D.C. | NOE GONZALEZ JUDGE, 370TH D.C. OVERSEER | LETICIA LOPEZ JUDGE, 398TH D.C. | AIDA SALINAS FLORES JUDGE, 398TH D.C. | ISRAEL RAMON, JR. JUDGE, 430TH D.C. | JESSE CONTRERAS JUDGE, 449TH D.C.

JUSTICE OF THE PEACE
MONTHLY FINES AND FEES COLLECTED
FOR THE MONTH OF: June-13

Judge: Homero A. Jasso
Precinct No. 4 Place No. 2

PBC

City: EDINBURG, TX
Hidalgo County, Texas

Part I: RECAP OF AMOUNT PAYABLE TO THE COUNTY TREASURER

TOTAL CASH COLLECTED	(Receipts #s)	22603J42 ~~22674J42~~	THRU	4 22867J42	26664.70 ~~25,566.70~~ ✓ X10
Sheriff's "D" Report	(Control #s)	~~2517242~~	THRU	2517421	
	(Receipt #s)	22964J42		22970J42	
	(Control #s)				

LESS: DUE AS REFUNDS — $ -
Overpayment

COST ON DEPOSIT — 2026.60 ~~1,150.20~~ X7 ✓

ADD: COST ON DEPOSIT LIQUIDATED — 876.40 ~~5.00~~ X7 ✓
INTEREST EARNED ON BANK ACCOUNT -

AMOUNT OWED TO COUNTY (Should Match Amt in Part III) — 25,514.50 ~~$ 24,421.50~~ X3 4

Less: Total amount of remittances to County Treasurer (From Part II) — 28,337.80 ~~$ 25,561.70~~ 4
Total funds due to County Treasurer (Overtransfer Made to Co Treas.) — (2823.30) ~~(1,140.20)~~ X4-C 4

Part II: REMITTANCES MADE TO THE COUNTY TREASURER

DESCRIPTION	AMOUNT	RECEIPT NO.
Total Collections for the Month (See Schedule of Receipts & Deposits)	$ 25,561.70 B1 ✓	
Add: Interest Earned and Paid to County Treasurer	$ -	
Add: Previous Month's Bond Overtransfer (Jul'12, Feb'13, May ~~June~~'13, Jan'12	1673.10 ~~$0.00~~ ✓	
Add: HCSO Monthly "D" Collections Report	1103.00 ~~$0.00~~ X9 ✓	
	28,337.80 ~~$ 25,561.70~~	

PREPARED BY: J. Read DATE PREPARED: 7/9/2013

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

Homero Jasso
JUSTICE OF THE PEACE DATE

THIS REPORT IS DUE IN THE OFFICE OF THE COUNTY AUDITOR BEFORE THE FIFTH (5TH) WORKING DAY OF THE FOLLOWING MONTH (LGC § 114.001).
COUNTY AUDITOR'S FORM RE-JP-004 7.29.13 7/29/13 REVISED 2/2010

X2

JUSTICE OF THE PEACE
MONTHLY FINES AND FEES COLLECTED
FOR THE MONTH OF: June-13

Judge: Homero A. Jasso
Precinct No. 4 Place No. 2

PBC

City: EDINBURG, TX
Hidalgo County, Texas

Part III: SUMMARY OF COLLECTIONS PAYABLE TO THE COUNTY TREASURER

Name of Fine, Fee, Court Cost	# Issued/ Filed	Statute Reference	Detail of Amt Collected	GL Acct No.	Amt. Collected
FINES:					
County Fines (Local Fine)		LGC 113 001, PC 12.23		1200-351-10-868-000-0-000	$ 9607.05 ~~8,943.75~~
Texas Parks & Wildlife 85% Fine (State Fine)		TPWC 12.107		1100-207-20-000-012-0-000	-
No Safety Belt 50% Fine (State Fine)		TRC 545.412, 545.413		1100-207-20-000-028-0-000	62.50 ~~112.50~~
Gross Weight 50% Fine (State Fine)		TRC Sec 621.506(g)		1100-207-20-000-013-0-000	-
School District 50% Fines		Educ. Code § 25.093 (d) 1 (A)		1100-207-30-000-011-0-000	-
LOCAL COURT COSTS AND FEES:					
Courthouse Security Adm Fee($3)		C C P Art 102.017 (b)		1241-341-10-060-001-0-000	311.04 ~~390.82~~
Courthouse Security Fund JP ($1)		C C P Art 102.017		1245-341-10-868-000-0-000	77.60 ~~78.02~~
Justice Court Technology Fund ($4)		C C P Art 102.0173		1242-341-10-060-000-0-000	378.73 ~~951.77~~
Time Payment - @40% OF $25.00 ($10.00)		LGC 133.103 (d)		1100-341-10-060-001-0-000	12.54 -
Time Payment - @ 10% of $25.00 ($2.50)		LGC 133.103 (e)		1100-341-10-060-002-0-000	3.13 -
Administrative Local Transaction Fee ($2)		C C P Art 102.072		1100-341-10-060-003-0-000	247.83 ~~224.08~~
Motor Vehicle Adm. Fee ($10-$20)		TRC Sec 548.605, 502.402, 502.403		1100-341-10-060-004-0-000	60.00
Special Fees				1100-341-10-868-000-0-000	417.90
Deferred Disposition		C C P Art 45.051	417.90		
Administrative Fee - "Drivers Safety Course" ($10)		C C P Art 45.0511(f)	-		
Support of Judiciary Fund ($ 60)		LGC 133.105		1100-341-10-060-009-0-000	47.76 ~~43.57~~
Traffic Fee ($3)		T R C 542.403		1100-341-10-868-000-0-000	160.19 ~~155.49~~
Child Safety ($20-$25)		C C P Art 102.014		1100-341-10-060-011-0-000	100.00
STATE COURT COSTS AND FEES:					
Criminal Justice Planning Fund C C P. ($5)		C C P Art 102.041		1100-207-20-000-003-0-000	-
State General Revenue Fund ($2.50)		C C P Art 102.015		1100-207-20-000-010-0-000	-
Law Enforcement Education Fund (____$1, ____$1.50, ____$3.50)		Govt Code Sec 405.002		1100-207-20-000-011-0-000	-
Operators and Chauffeurs License Fund ($75)		T R C 601.192		1100-207-20-000-011-0-000	-
Time Payment - @50% OF $25.00 ($12.50)		LGC 133.103 (b)		1100-207-20-000-005-0-000	15.67 -
Juvenile Crime and Delinquency Fund (___$.25, ___$.50)		C C P Art 102.0178(m)		1100-207-20-000-007-0-000	7.25
Comprehensive Rehabilitation Fund ($5)		C C P Art 102.082		1100-207-20-000-008-0-000	-
Fugitive Apprehension Fund ($5)		C C P Art 102.019 (a) 2		1100-207-20-000-009-0-000	95.00
Consolidated Court Costs Fund ($17)		CCP 102.075 (a) 9 LGC 133.102		1100-207-20-000-015-0-000	3710.27 ~~3,440.00~~
Compensation Victims Of Crime Fund (___$3, ___$5, ___$15, ___$35)		C C P Art 56.55 (2) & (3)		1100-207-20-000-017-0-000	285.00
Judicial & Court Personnel Training Fund (___$1, ___$2)		Govt Code Sec 56.003 (b)		1100-207-20-000-027-0-000	31.00 ~~34.00~~
Correctional Managment Institute of Texas Fund ($ 50)	X	C C P Art 102.075		1100-207-20-000-029-0-000	5.00
Indigent legal Services Fee-JP ($6)	49	Govt Code Sec 101.141 (2)(B)		1100-207-20-000-004-0-000	294.00
State Traffic Fee- Subtitle C ($30)		TRC Sec 542.4031		1100-207-20-000-035-0-000	1276.92 ~~1251.72~~
Jury Service Fee ($4)		C C P Art 102.0045		1100-207-20-000-053-0-000	318.42 ~~291.49~~
Support of Judiciary Fund ($5.40)		LGC 133.105		1100-207-20-000-054-0-000	393.89 ~~356.19~~
Birth Certificate Fee ($1.80)	-	HSC 191.0026(f)		1100-207-20-000-039-0-000	-
Defensive Driving Record Fee ($12)		C C P Art 45.051 (c-1)		1100-207-20-000-037-0-000	-
Indigent Defense Representation Fund ($2)		LGC 133.107/GC 102.023		1100-207-20-000-059-0-000	123.21 ~~108.25~~
Moving Violation Fee ($0.10)		C C P Art 102.022/GC		1100-207-20-000-061-0-000	2.16 ~~2.06~~
Safety Seat Violation Fee ($0.15)		TC 545.412 (b-1)		1100-207-20-000-062-0-000	-
ARREST /WARRANT FEES: STATE		C C P Art 102.011			
D P S (____$3, ____$5, ____$35, ____$50)				1100-207-20-000-019-0-000	344.04 ~~340.34~~
T A B C (____$3, ____$5, ____$35, ____$50)				1100-207-20-000-020-0-000	5.00
~~T P W D~~ (____$3, ____$5, ____$35, ____$50)				1100-207-20-000-027-0-000	10.00 -
ARREST /WARRANT/SERVICE FEES: COUNTY		LGC 118.131			
Sheriff Fees:				1100-342-10-060-001-0-000	99.38 ~~49.38~~
Constable Fees:					
Precinct #1				1100-342-10-291-000-0-000	-
Precinct #2				1100-342-10-292-000-0-000	200.00
Precinct #3				1100-342-10-293-000-0-000	-
Precinct #4		47 7/24/13		1100-342-10-294-000-0-000	5266.25 ~~5252.56~~
Precinct #5				1100-342-10-295-000-0-000	-
District Attorney Fees				1100-341-10-060-007-0-000	-
Tax Assessor Fraud Investigators				1100-342-10-060-002-0-000	-
School District Arrest Fee				1100-342-10-060-003-0-000	35.00
Fire Marshal Fee				1100-342-20-060-001-0-000	-
Due to Others					
Warrant Fees Due to Other Law Enforcement Agencies		C C P Art 102.011 (a) 2 (A)		1100-207-30-000-003-0-000	D ~~10.00~~
Refund - Overpayments				1100-202-00-000-014-0-000	215.00 ~~196.00~~
Due to Others				1100-202-00-000-014-0-000	-
Restitution				1100-202-00-000-014-0-000	-
Justice Fees (Local Fees)				1100-341-10-060-001-0-000	1,295.10
Small Claims Court Filing Fee ($25)		LGC 118.121, 118.122	-		
Justice Court Filing Fee ($25)		LGC 118.121, 118.122	1,225.00		
Forcible Entry and Detainer Court Filing Fee ($27)		LGC 118.121, 118.122	-		
Transcript Fees ($10)		LGC 118.121, 118.123 (b)	-		
Abstract Fees ($5)		LGC 118.121, 118.123 (c)	35.00		
Writ Filing Fee ($5)		LGC 118.121, 118.123 (d)	35.00		
Issuing other Document ($1 1st pg, .25 for each addl' pg)		LGC 118.121, 118.123 (e)	0.10		
Certified Copies of Court Papers ($2 1st pg, .25 for each addl'l pg)		LGC 118.121	-		
Probable Cause Tow Hearing Fee ($20)		LGC 11.141(a)(4)	-		
Birth Certificates ($22 each)		HSC 191.0045 (3)(d)		1100-341-10-060-001-0-000	-
Death Certificates ($20 each, each addt'l $3)		HSC 191.0045 (3)(d)		1100-341-10-060-001-0-000	-
Preservation of Vital Statistics Fee ($1 each)		HSC Sec 191.0045 (h)		1100-341-10-060-008-0-000	-
Jury Fees (Civil $5, Criminal $3)		Rules of Civil Proc. Rule 544/ CCP 102.004		1100-341-10-060-006-0-000	-
ADD: Interest Earned on Bank Account				1100-361-11-000-008-0-000	-
				TOTAL AMOUNT DUE TO THE COUNTY TREASURER	$ ~~24349.86~~ $25514.50

THIS REPORT IS DUE IN THE OFFICE OF THE COUNTY AUDITOR BEFORE THE FIFTH (5TH) WORKING DAY OF THE FOLLOWING MONTH (LGC § 114.008)

COUNTY AUDITOR'S FORM RE-JP4.004 REVISED 2/2010

JUSTICE OF THE PEACE HOMER JASSO
SCHEDULE OF ADJUSTMENTS
FOR THE PERIOD ENDING JUNE 30, 2013

Refund event code & defendant's address information needs to be entered into AbleTerm.
Also, disposition states "Transferred." Please enter event code explaining disposition. Should the funds be refunded to the defendant, or transferred to another court?

Receipt #	Docket #	Off. Descrip	Off. Date	ARREST	CCC	CHS	CHSJP	CMIT	CO	COPY	CRF	CVCA	DPS	DTOREF	FA	IDF	JCD	JCPT	JCTF	JSF	LTF	MVF	SJFC	SJFS	SO	STF	TFC	TP	WFPREC42.	Total
0022747J42	JP01-11-137													57																57

LTF needs to be assessed

0022779J42	T99-2904J42	NO LIABILITY INSURAN	8/14/1998		5	17	3			175		15			5		0.25	1												221.25
0022780J42	T99-2902J42	OPERATE UNREGISTERED	8/14/1998		5	17	3			33		15			5		0.25	1												79.25

Is judgment date correct? If so, TP should not have been assessed. If not, correct judgment date.
Due to type of offense, CCC CMIT CVCA FA JCD & JCPT should not have been assessed

Receipt #	Docket #	Off. Descrip	Off. Date	ARREST	CCC	CHS	CHSJP	CMIT	CO	COPY	CRF	CVCA	DPS	DTOREF	FA	IDF	JCD	JCPT	JCTF	JSF	LTF	MVF	SJFC	SJFS	SO	STF	TFC	TP	WFPREC42.	Total
0022813J42	JP01-11-113	ILLEGALLY PARKED(HAN	10/26/2001			17	3	0.5		147		15			5		0.5	2	4		2				5		3	25		229

Fine cannot exceed $50; JCPT over assessed by $1; TFC needs to be assessed

0022740J42	T99-2809J42	NO SAFETY BELT	2/12/1999			17	3			53		15	5		5		0.25	2			2							50		152.25

Fine should not be split 50/50 with CRF

Receipt #	Docket #	Off. Descrip	Off. Date	ARREST	CCC	CHS	CHSJP	CMIT	CO	COPY	CRF	CVCA	DPS	DTOREF	FA	IDF	JCD	JCPT	JCTF	JSF	LTF	MVF	SJFC	SJFS	SO	STF	TFC	TP	WFPREC42.	Total
0022864J42	JP03-02-956	NO SAFETY BELT	2/19/2003			17	3	0.5		25	25	15	5		5		0.5	2	4		2						3			107
0022868J42	JP03-05-160	NO SAFETY BELT	4/28/2003			17	3	0.5		25	25	15	5		5		0.5	2	4		2						3			107

JCPT over assessed by $1

0022771J42	T99-3583J42	SPEEDING (EXCEED PRI	6/22/1999			17	3			33		15	5		5		0.25	2			2						3			85.25
0022770J42	T99-4029J42	SPEEDING (EXCEED PRI	7/7/1999			17	3			54		15	5		5		0.25	2			2						3			106.25

LTF needs to be assessed on these receipts

Receipt #	Docket #	Off. Descrip	Off. Date	ARREST	CCC	CHS	CHSJP	CMIT	CO	COPY	CRF	CVCA	DPS	DTOREF	FA	IDF	JCD	JCPT	JCTF	JSF	LTF	MVF	SJFC	SJFS	SO	STF	TFC	TP	WFPREC42.	Total
0022848J42	T98-0346J42	NO SAFETY BELT	9/25/1998			17	3			25		15	5		5		0.25	1									3			74.25
0022669J42	T99-4485J42	DEFECTIVE BRAKES (TR	6/25/1999			17	3			27		15	5		5		0.25	1									3			76.25
0022702J42	JP09-12-116	ALLOW CHILD (4-14) T	11/16/2009			20	1.5	0.5					2.5			1			2	2	1		0.3	2.7		15	1.5			50

LTF over assessed by $2

0022679J42A	JP05-11-421	EXPIRED MOTOR VEHICL	11/4/2005			9.63	0.72			30			1.2						0.97	0.97	2.13					7.22	0.72	10.3	36.14	100
0022811J42	JP08-09-424	SPEEDING (EXCEED PRI	8/28/2008							54											2									56

LTF under assessed by $2

Receipt #	Docket #	Off. Descrip	Off. Date	ARREST	CCC	CHS	CHSJP	CMIT	CO	COPY	CRF	CVCA	DPS	DTOREF	FA	IDF	JCD	JCPT	JCTF	JSF	LTF	MVF	SJFC	SJFS	SO	STF	TFC	TP	WFPREC42.	Total
0022727J42	JP10-02-477	PASSENGER NOT SECURE	2/6/2010			0.11		0.01		25.9			0.01			0.01			0.01	0.01	2.02	0.01	0.01	0.02		0.08		0.3		28.5
0022701J42	JP13-04-162	SPEEDING (EXCEED PRI	4/17/2013			13.99	1.05	0.35					1.75			0.69			1.4	1.4	0.7	0.03	0.21	1.89		10.49	1.05			35

NOTE
Please enter refund event code for case numbers JP01-05-488, JP02-03-598, JP13-03-023, and JP07-08-427A
Please submit refund schedules for May 2013 totaling $207 and June $156.
Why wasn't a cause number assigned to receipt number 22713J42?
The following bonds need to be liquidated in July 2013:

JP13-06-107	$153.00	JP13-06-112	$153.00
JP13-06-108	$242.00	JP13-06-113	$133.10
JP13-06-109	$167.00	NMVLI	$262.00
JP13-06-110	$167.00	JP13-06-115	$167.00
JP13-06-111	$167.00		

EXHIBIT A

Bond List for Pct 4 Pl 2 as of June 30, 2013:

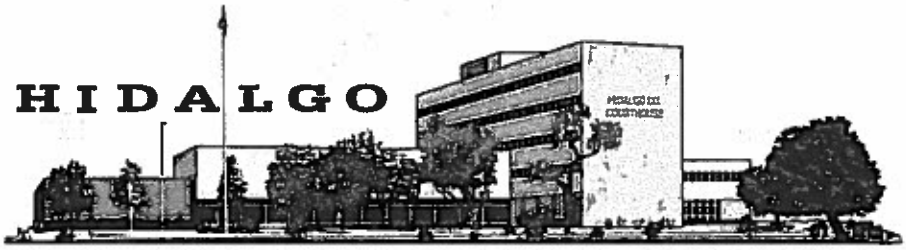
2013

Receipt Date	Docket #	Bond Amount
2/6/2013	JP08-12-824	$ 200.00
2/6/2013	JP08-12-823	$ 200.00
	TOTAL	**$ 400.00**

Exhibit B

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

October 28, 2013

The Honorable Homero A. Jasso
Hidalgo County Justice of the Peace Pct. 4, Pl. 2
224 N. 12th Ave.
Edinburg, Texas 78539

Re: Review of *Monthly Fines and Fees Report* and Supporting Documentation
For the month of July 2013

Dear Judge Jasso:

We have conducted a limited scope review of the *Monthly Fines and Fees Report* and supporting documentation for the month of July 2013 pursuant to Local Government Code §115.002 (a), §115.002 (b), and Code of Criminal Procedure Article 103.011. The objective of the review was to determine if fines, fees, and court costs collected were properly accounted and reported.

Scope:
The scope of our review was limited to collections reported by your office on the *Monthly Fines and Fees Report* for the month of July 2013. 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 fines, fees, and court cost statutes and schedules. The following procedures were also performed:

- Reviewed the submittal dates of the *Monthly Fines and Fees Report* and applicable supporting documentation to the County Auditor's Office to determine if the report and applicable supporting documentation were received within five days after the last day of the month pursuant to Local Government Code § 114.001 (b).
- Verified the signature on the *Monthly Fines and 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 Fines and Fees Report* by footing and cross-footing the report.
- Reviewed receipts issued to determine if fines, fees, and court costs were allocated and reported in the proper amounts and verified whether any adjustments were made.
- Verified that procedures for voided receipts were properly followed.
- Verified that collections per the *Monthly Fines and Fees Report* agreed to: 1.) total receipts issued per *Ableterm's* Receipt Journal Report, 2.) total collections per *Ableterm's* Fee Distribution Reports, 3.)

total deposits made with the County Treasurer, and 4.) total deposits posted to *alio's* Undistributed Receipts general ledger account.

- Verified that "Discharge" collections received by the Sheriff's Office were receipted by the Justice of the Peace Office and included on the *Monthly Fines and Fees Report.*
- Verified the sequence of receipts per the *Monthly Fines and Fees Report* agreed to *Ableterm's* Receipt Journal Report, and the Sheriff's "D" Report. In addition, verified that receipts followed sequential order.
- Compared the Online Credit Card Report to *Ableterm's* Daily Balance Report to ensure all online credit card transactions were timely receipted by the Justice of the Peace and County Treasurer's Office.
- Reviewed *Cashier's Daily Close-Out Reports* (Close-Out Reports) and County Treasurer receipts to determine whether fees collected were properly accounted & deposited with the County Treasurer on a daily basis.
- Reviewed receipts, Close-Out Reports, *Schedule of Receipts and Deposit* form, mail logs, and the *Monthly Fines and Fees Report*, among other reports, to verify proper completion.
- Verified if cash bonds posted by the defendants who failed to appear before the Justice of the Peace were forfeited (liquidated) by the 10th workday following the date of release from jail.

Conclusion:
Total collections for the month of July 2013 were $33,215.64. Based on the results of our review, we have concluded that fines, fees, and court costs were generally properly accounted and reported; however, the system of internal controls for the accounting and reporting of fines, fees, and court costs require improvement as noted in the following observations.

Observation No. 1:
We reviewed all receipts for the month in review to determine whether fines, fees, and court costs collected were properly allocated and reported.

The results of our review revealed that 33 receipts contained errors in the allocation of fees, fines, and court costs. The Justice of the Peace staff was made aware of the necessary revisions and corrections were made prior to submitting the final *Monthly Fines and Fees Report* to Commissioners Court for approval (see Exhibit A).

There are numerous statutes that require Justices of the Peace to charge various fines, fees, and court costs for certain services and offenses. Fines, fees, and court costs must be allocated pursuant to State statutes and/or Commissioners Court approval.

Formal procedures have not been implemented to ensure that fines, fees, & court costs are properly allocated & reported. The County may be held liable to the State for failure to properly allocate &report fines, fees, & court costs.

Recommendation:
Management should develop and implement formal procedures to ensure that fines, fees, and court costs are properly allocated and reported. At a minimum, the following procedures should be implemented:

- Staff should be provided with training regarding the proper allocation of fines, fees, and court costs.
- Staff should review the allocation of fines, fees, and court costs before the official County receipt is issued.
- Access for setting up offense codes with the proper fines, fees, and court costs in *AbleTerm* should be limited to staff with adequate knowledge of the applicable allocation.
- Staff should ensure that the proper fines, fees, and court costs allocation, offense date, and judgment date are entered when a case is setup in *AbleTerm.*

Observation No. 2:
We noted that properly completed reports were not filed with the County Auditor's Office within five days after the last day of each month (August 7, 2013) as follows:

- The *Monthly Fines and Fees Report* was filed with the County Auditor's Office on August 8, 2013.
- Copies of the Office of Court Administration's "Official JP Monthly Report" for March 2012 through July 2013 have not been filed with the County Auditor's Office, as of today.

Pursuant to Local Government Code § 114.001 (b), a monthly report must be filed within five days after the last day of each month. In addition, Local Government Code §112.002 (a) authorizes the county auditor to prescribe the system of accounting for the county. Local Government Code Section 112.002 (b) further states that "the county auditor may adopt and enforce regulations, not inconsistent with law or with a rule adopted

under Section 112.003, that the auditor considers necessary for the speedy and proper collecting, checking, and accounting of the revenues and other funds and fees that belong to the county or to a person for whom a district clerk, district attorney, county officer, or precinct officer has made a collection or for whose use or benefit the officer holds or has received funds. Pursuant to Local Government Code Section 112.002 (a) and (b), the County Auditor requires the submittal of properly completed reports (i.e., *Monthly Fines and Fees Report*, *Schedule of Receipts and Deposits*, a copy of the Office of Court Administration's "Official JP Monthly Report", etc.) for checking and properly accounting for funds collected by the Justice of the Peace Offices.

Formal procedures have not been implemented to ensure that properly completed reports are filed with the County Auditor's Office within five days after the last day of each month. Timely submittal of these reports helps ensure that revenues are recognized in a timely manner.

Recommendation:
Management should develop and implement formal procedures to ensure that properly completed reports are filed with the County Auditor's Office within five days after the last day of each month.

Observation No. 3:
We noted during our review that 2 cash bonds posted on February 6, 2013 by defendants who failed to appear before the Justice of the Peace were not forfeited (liquidated) by the 10th workday following the date of their release from jail (see Exhibit B). According to the comments in *AbleTerm*'s docket book, a hearing was set for August 22, 2013; however, as of today, the cash bonds are still on deposit.

The Code of Criminal Procedure Article 45.044 (a) (2) states "A justice or judge may enter a judgment of conviction and forfeit a cash bond posted by the defendant in satisfaction of the defendant's fine and cost if the defendant fails to appear according to the terms of the defendant's release." Pursuant to the terms of the cash bond, the defendant must appear before the Justice of the Peace by the 10th workday following the date of their release from jail. If the defendant fails to appear, the Justice of the Peace may declare the cash bond forfeited, enter a judgment of guilty, assess a fine, and apply the cash bond to the payment of the imposed judgment.

Formal monitoring procedures were not in place to ensure that bonds posted by defendants who failed to appear before the Justice of the Peace were forfeited by the 10th workday following the date of their release from jail. This may result in the misuse of County funds.

Recommendation:
Management should develop and implement formal monitoring procedures to ensure that bonds posted by defendants who fail to appear before the Justice of the Peace are forfeited by the 10th workday following the date of their release from jail.

Observation No. 4:
We noted during our review that, at times, collections were not deposited at the bank on a daily basis (e.g., collections for July 15-17, 2013 ($1,744.10, $625.00 and $2,360.10, respectively) were not deposited until July 19, 2013; and collections for July 22-24, 2013 ($559.00, $692.00 and $825.55, respectively) were not deposited until July 26.

Pursuant to the "Cash Handling Guidelines and Procedures" prescribed by the County Auditor's Office, cash receipts must be deposited intact on a daily basis, unless the amount collected is less than $100.00

Formal monitoring procedures have not been implemented to ensure that collections are deposited at the bank on a daily basis. This may result in the loss or misuse of County funds.

Recommendation:
Management should develop and implement formal monitoring procedures to ensure that collections are deposited at the bank on a daily basis.

Observation No. 5:
We noted during our review that 5 of the 6 online credit card transactions received during the month of July 2013 (July 3, 2013 (1), July 5, 2013 (1), July 11, 2013 (1), July 13, 2013 (2), and July 26, 2013 (1)) were not promptly receipted. The online credit card transactions received on July 3rd and 5th were receipted on July 9th; those received on July 11th and 13th were receipted on July 23rd; and the online credit card transaction received on July 26th was receipted on July 30th. Consequently, the applicable case dispositions were not recorded in *AbleTerm* in a timely manner.

The County Auditor's Office requires that all cash (i.e., cash, checks, credit card payments, etc.) received be promptly recorded and controlled using pre-numbered official County receipts. In addition, the case dispositions should be recorded in *AbleTerm* upon receipt of payment.

Formal procedures have not been developed and implemented to ensure that credit card transactions are promptly receipted and case dispositions are entered in a timely manner. This may result in the loss or misuse of County funds. In addition, failure to timely enter case dispositions may result in the arrest of the defendant, in error.

Recommendation:
Management should develop and implement formal monitoring procedures to ensure that credit card transactions are promptly receipted and case dispositions are entered in a timely manner.

Observation No. 6:
We noted during our review that 18 of 22 *Cashier's Daily Close-Out Reports* (Close-Out Reports) prepared during the month of July 2013 were not submitted to the County Treasurer's Office on a daily basis after the bank deposit was made. The Close-Out Reports were submitted from 2 to 7 days after the bank deposit was made.

The County Auditor's Office requires that cashiers reconcile cash on hand to receipts issued and the approved change fund, if any, on a daily basis by utilizing the *Cashier's Daily Close-Out Report* (Close-Out report). Once the reconciliation is completed and the collections are deposited to the County's General Fund bank account, the Close-Out Report along with the bank validated deposit slip must be submitted to the County Treasurer's Office on a daily basis. The County Treasurer's Office utilizes the Close-Out Report, along with the bank validated deposit slip to timely receipt and account for the collections deposited to the County's General Fund bank account.

Formal monitoring procedures have not been developed and implemented to ensure that the Close-Out Report is submitted to the County Treasurer's Office on a daily basis. Failure to submit the Close-Out Report to the County Treasurer's Office on a daily basis results in the improper accounting of County funds.

Recommendation:
Management should develop and implement formal monitoring procedures to ensure that the Close-Out Report is submitted to the County Treasurer's Office on a daily basis.

Observation No. 7:
We noted that receipts generated from the credit card machine contain the name of the previous Justice of the Peace that held office. The receipts should be imprinted with the name of the current Justice of the Peace's name and/or the name of the department (i.e., Justice of the Peace Homer Jasso, Precinct 4, Place 2 or Justice of the Peace, Precinct 4, Place 2).

Pursuant to the "Cash Handling Guidelines and Procedures" prescribed by the County Auditor's Office, receipts must be imprinted with the name of the current office holder and/or the name of the department.

Formal procedures have not been developed and implemented to ensure that receipts generated from the credit card machine contain the name of the current justice of the Peace that is holding office. This may result in the improper accounting of County funds.

Recommendation:
Management should develop and implement formal monitoring procedures to ensure that receipts generated from the credit card machine contain the name of the current justice of the Peace that is holding office.

Please provide written management response to the observations noted above by November 14, 2013. If you should have any questions or would like to schedule a meeting to discuss the above noted observations, please do not hesitate to contact Yvonne Torres, Revenue Audit Supervisor, at 318-2511 ext. 4642, Arcy B. Duran, CPA, Director of Audit, at ext. 4645, or me at ext. 4604.

Respectfully,

Ray Enfracio, CPA
County Auditor

Enclosures
cc: Valde Guerra, Commissioners Court Executive Officer

JUSTICE OF THE PEACE
MONTHLY FINES AND FEES COLLECTED
FOR THE MONTH OF: July-13

PBC

Judge: Homero A. Jasso
Precinct No. 4 Place No. 2

City: EDINBURG, TX
Hidalgo County, Texas

Part I: RECAP OF AMOUNT PAYABLE TO THE COUNTY TREASURER

TOTAL CASH COLLECTED	(Receipts #s)	22868J42	THRU	23109J42	33,215.4 X10 ✓
	(Control #s)	2517422	THRU	2517660	$ ~~34,187.74~~
Sheriff's "D" Report	(Receipt #s)	23395 J42		33396 J42	
	(Control #s)				

LESS: DUE AS REFUNDS		$ -
Overpayment		
COST ON DEPOSIT		$1,687.10 X7 ✓
ADD: COST ON DEPOSIT LIQUIDATED		#2,959.30 ~~1,272.20~~ X7 ✓
INTEREST EARNED ON BANK ACCOUNT		-
AMOUNT OWED TO COUNTY (Should Match Amt in Part III)		34,487.24 $ ~~35,459.94~~ X3 ✓
Less: Total amount of remittances to County Treasurer (From Part II)		36,038.94 $ ~~32,915.64~~
Total funds due to County Treasurer (Overtransfer Made to Co Treas.)		1,551.10 ~~2,544.30~~ X10 X11 ✓

Part II: REMITTANCES MADE TO THE COUNTY TREASURER

DESCRIPTION	AMOUNT	RECEIPT NO.
Total Collections for the Month (See Schedule of Receipts & Deposits)	$ 32,915.64 X1 ✓	
Add: Interest Earned and Paid to County Treasurer	$ -	
Add: Previous Month's Bond Overtransfer Oct'12, Feb'13, June'13	3,823.30 ~~$0.00~~	
Add: HCSO Monthly "D" Collections Report	~~$0.00~~ X9 ✓	
	36,038.44	
	$ ~~32,915.64~~	

PREPARED BY: L Leal DATE PREPARED: 8/6/2013 X4

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

JUSTICE OF THE PEACE 8/7/2013 DATE

2013 AUG 8 PM 3 30
COUNTY AUDITOR

THIS REPORT IS DUE IN THE OFFICE OF THE COUNTY AUDITOR BY THE FIFTH (5TH) WORKING DAY OF THE FOLLOWING MONTH (LGC § 114.001)
COUNTY AUDITOR'S FORM: RE-JP-004 REVISED 2/2010

HIDALGO COUNTY AUDITOR'S OFFICE
APPROVED BY: AR
DATE 10/25/13 10/26/13

X2

JUSTICE OF THE PEACE
MONTHLY FINES AND FEES COLLECTED
FOR THE MONTH OF: July-13

Judge: Homero A. Jasso
Precinct No. 4 Place No. 2

PBC

City: EDINBURG, TX
Hidalgo County, Texas

Part III: SUMMARY OF COLLECTIONS PAYABLE TO THE COUNTY TREASURER

Name of Fine, Fee, Court Cost	# Issued/ Filed	Statute Reference	Detail of Amt Collected	GL Acct No.	Amt. Collected
FINES:					13,939.09
County Fines (Local Fine)		LGC 113 004, PC 12 23		1200-351-10-068-000-0-000	$ ~~12,939.09~~
Texas Parks & Wildlife 85% Fine (State Fine)		TPWC 12 107		1100-207-20-000-012-0-000	-
No Safety Belt 50% Fine (State Fine)		TRC 545 412, 545 413		1100-207-20-000-028-0-000	112.45 ~~125.08~~
Gross Weight 50% Fine (State Fine)		TRC Sec 621 506(g)		1100-207-20-000-013-0-000	-
School District 50% Fines		Educ. Code § 25 093 (d) 1 (A)		1100-207-30-000-011-0-000	-
LOCAL COURT COSTS AND FEES:					
Courthouse Security Adm. Fee($3)		C C P Art 102 017 (b)		1241-341-10-060-001-0-000	486.42 ~~480.41~~
Courthouse Security Fund JP ($1)		C C P Art 102 017		1245-341-10-068-000-0-000	123.39 ~~123.78~~
Justice Court Technology Fund ($4)		C C P Art 102.0173		1242-341-10-060-000-0-000	608.53 ~~846.57~~
Time Payment - @40% OF $25.00 ($10.00)		LGC 133 103 (d)		1100-341-10-060-001-0-000	43.49
Time Payment - @ 10% of $25.00 ($2.50)		LGC 133 103 (c)		1100-341-10-060-002-0-000	10.87
Administrative Local Transaction Fee ($2)		C C P Art 102 072		1100-341-10-060-003-0-000	349.15 ~~335.20~~
Motor Vehicle Adm. Fee ($10-$20) (Dismissal Fee w/ Cty DL Exp Insp Cert, Exp Mv Reg		TRC Sec 548 605, 521 026, 502 407		1100-341-10-060-004-0-000	~~0.00~~
Special Fees				1100-341-10-068-000-0-000	933.80 ~~933.80~~
Deferred Disposition		C C P Art 45 051	~~933.80~~	933.80	
Administrative Fee - "Drivers Safety Course" ($10)		C C P Art. 45 0511(f)	-		
Support of Judiciary Fund ($6.00)		LGC 133 105		1100-341-10-060-009-0-000	76.44 ~~75.24~~
Traffic Fee ($3)		T R C 542 403		1100-341-10-068-000-0-000	261.63 ~~261.63~~
Child Safety ($20-$25)		C C P Art 102 014		1100-341-10-060-011-0-000	20.00
STATE COURT COSTS AND FEES:					
Criminal Justice Planning Fund C.C.P. ($5)		C C P Art 102 051		1100-207-20-000-003-0-000	-
State General Revenue Fund ($2.50)		C C P Art 102 015		1100-207-20-000-010-0-000	-
Law Enforcement Education Fund (____$1, ____$1.50, ____$3.50)		Govt Code Sec 415 002		1100-207-20-000-011-0-000	-
Operators and Chauffeurs License Fund ($75)		T R C 601 192		1100-207-20-000-031-0-000	-
Time Payment - @50% OF $25.00 ($12.50)		LGC 133 103 (b)		1100-207-20-000-005-0-000	54.37
Juvenile Crime and Delinquency Fund (____$.25, ____$.50)		C C P Art 102 0175(m)		1100-207-20-000-007-0-000	7.50
Comprehensive Rehabilitation Fund ($5)		C C P. Art. 102 082		1100-207-20-000-008-0-000	-
Fugitive Apprehension Fund ($5)		C C P Art. 102 019 (a) 2		1100-207-20-000-009-0-000	100.00
Consolidated Court Costs Fund ($17)		CCP 102 075 (a) & LGC 133 102		1100-207-20-000-015-0-000	6025.33 ~~5,945.92~~
Compensation Victims Of Crime Fund (____$3, ____$5, ____$15, ____$35)		C C P Art 56 55 (2) & (3)		1100-207-20-000-017-0-000	300.00
Judicial & Court Personnel Training Fund (____$1, ____$2)		Govt Code Sec 56 003 (b)		1100-207-20-000-027-0-000	30.00 ~~40.00~~
Correctional Managment Institute of Texas Fund ($.50)		CCP Art. 102 075		1100-207-20-000-029-0-000	5.00
Indigent legal Services Fee-JP ($6)	35	Govt. Code Sec. 101 141 (2)(B)		1100-207-20-000-004-0-000	210.00
State Traffic Fee- Subtitle C ($30)		TRC Sec 542 4031		1100-207-20-000-035-0-000	2376.42 ~~2,180.92~~
Jury Service Fee ($4)		C C P Art. 102 0045		1100-207-20-000-053-0-000	513.48 ~~500.50~~
Support of Judiciary Fund ($5.40)		LGC 133 105		1100-207-20-000-054-0-000	638.80 ~~621.99~~
Birth Certificate Fee ($1.80)	-	HSC 191 0226(f)		1100-207-20-000-039-0-000	-
Defensive Driving Record Fee ($12)		C C P Art. 45 0511(c-1)		1100-207-20-000-057-0-000	-
Indigent Defense Representation Fund ($2)		LGC 133 107, GC 102 023		1100-207-20-000-059-0-000	202.76 ~~198.75~~
Moving Violation Fee ($0.10)		C C P Art. 102 022(GC		1100-207-20-000-061-0-000	6.53 ~~4.33~~
Safety Seat Violation Fee ($0.15)		TC 545 412 (b-1)		1100-207-20-000-062-0-000	0.50 ~~0.45~~
ARREST /WARRANT FEES: STATE		C C P Art. 102 011			
D.P.S. (____$3, ____$5, ____$35, ____$50)				1100-207-20-000-019-0-000	1665.70 ~~1,644.00~~
T.A.B.C. (____$3, ____$5, ____$35, ____$50)				1100-207-20-000-020-0-000	10.00 ~~-~~
P.K.W.L. (____$3, ____$5, ____$35, ____$50)				1100-207-20-000-021-0-000	-
ARREST /WARRANT/SERVICE FEES: COUNTY		LGC 118 131			
Sheriff Fees:				1100-342-10-060-001-0-000	85.00
Constable Fees:					
Precinct #1				1100-342-10-291-000-0-000	-
Precinct #2				1100-342-10-292-000-0-000	-
Precinct #3				1100-342-10-293-000-0-000	-
Precinct #4				1100-342-10-294-000-0-000	5,103.75 ~~5,045.75~~
Precinct #5				1100-342-10-295-000-0-000	-
District Attorney Fees				1100-341-10-060-007-0-000	-
Tax Assessor Fraud Investigators				1100-342-10-060-002-0-000	-
School District Arrest Fee				1100-342-10-060-003-0-000	-
Fire Marshal Fee				1100-342-20-060-001-0-000	-
Due to Others					
Warrant Fees Due to Other Law Enforcement Agencies		C C P Art. 102 011 (a) 2 (A)		1100-207-30-000-003-0-000	-
Refund - Overpayments				1100-202-00-000-014-0-000	50.20 ~~50.00~~
Due to Others				1100-202-00-000-014-0-000	-
Restitution				1100-202-00-000-014-0-000	-
Justice Fees (Local Fees)				1100-341-10-060-001-0-000	966.00 ~~960.60~~
Small Claims Court Filing Fee ($25)		LGC 118 121/118 122	75.00		
Justice Court Filing Fee ($25)		LGC 118 121 118 122	800.00		
Forcible Entry and Detainer Court Filing Fee ($25)		LGC 118 121-118 122	-		
Transcript Fees ($10)		LGC 118 121 118 123 (b)	-		
Abstract Fees ($5)		LGC 118 121-118 123 (c)	55.00		
Writ Filing Fee ($5)		LGC 118 121 118 123 (d)	35.00		
Issuing other Document ($1 1st pg, .25 for each addtl pg)		LGC 118 121 118 123 (e)	~~140.69~~ 140.1		
Certified Copies of Court Papers ($2 1st pg, .25 for each addt'l pg)		LGC 118 121	-		
Probable Cause Tow Hearing Fee ($20)		LGC 18 141(a)4	-		
Birth Certificates ($22 each)		HSC 191 0045 (3)(d)		1100-341-10-060-001-0-000	-
Death Certificates ($20 each, each addt'l $3)		HSC 191 0045 (5)(d)		1100-341-10-060-001-0-000	-
Preservation of Vital Statistics Fee ($1 each)		HSC Sec 191 0045 (h)		1100-341-10-060-008-0-000	
Jury Fees (Civil $5, Criminal $3)		Rules of Civil Proc., Rule 544 CCP 102 004		1100-341-10-060-006-0-000	-
ADD: Interest Earned on Bank Account				1100-361-11-000-008-0-000	-
				TOTAL AMOUNT DUE TO THE COUNTY TREASURER:	$ ~~34,129.09~~

HIDALGO COUNTY AUDITOR'S OFFICE
APPROVED BY:
DATE: 10/25/13 10/26/13

THIS REPORT IS DUE IN THE OFFICE OF THE COUNTY AUDITOR BEFORE THE FIFTH (5TH) WORKING DAY OF THE FOLLOWING MONTH (LGC § 114 001)

JUSTICE OF THE PEACE HOMER JASSO
SCHEDULE OF ADJUSTMENTS
FOR THE PERIOD JULY 1, 2013 THROUGH JULY 31, 2013

LTF should be assessed.

Receipt #	Docket #	Offen. Descrl.	Offen. Date	BOND	CCC	CHS	CHSJP	CMIT	CO	CON4	COPY	CRF	CSS	CVCA	DPS	FA	IDF	JCD	JCPT	JCTF	JSF	LTF	MVF	SJFC	SJFS	SO	STF	TFC	TP	FPREC42	Total
[redacted]	T99-4155J42	SPEEDING (EXCEED PRI	7/12/1999		17	3			129					15	5	5		0.3	1									3			178
[redacted]	T99-4938J42	NO DRIVER'S LICENSE	10/22/1999		17	3			130					15	5	5		0.3	2												177
[redacted]	T99-4937J42	NO LIABILITY INSURAN	10/22/1999		17	3			275					15	5	5		0.3	2												322

CSS should NOT be assessed on cases after September 27, 2011.

Receipt #	Docket #	Offen. Descrl.	Offen. Date	BOND	CCC	CHS	CHSJP	CMIT	CO	CON4	COPY	CRF	CSS	CVCA	DPS	FA	IDF	JCD	JCPT	JCTF	JSF	LTF	MVF	SJFC	SJFS	SO	STF	TFC	TP	FPREC42	Total
[redacted]	JP13-06-156	ALLOW CHILD (4-14) T	5/15/2013		40	3	1		13			13	0.2		5		2			4	4	2	0.1	0.6	5.4		30	3			127

JCTF should be assessed NOT JCPT. In addition, MVF should be assessed.

Receipt #	Docket #	Offen. Descrl.	Offen. Date	BOND	CCC	CHS	CHSJP	CMIT	CO	CON4	COPY	CRF	CSS	CVCA	DPS	FA	IDF	JCD	JCPT	JCTF	JSF	LTF	MVF	SJFC	SJFS	SO	STF	TFC	TP	FPREC42	Total
[redacted]	JP13-06-107	IMPROPER DRIVERS LIC	6/5/2013		40	3	1		86								2		4		4	2		0.6	5.4	5					153

CSS should be assessed.

Receipt #	Docket #	Offen. Descrl.	Offen. Date	BOND	CCC	CHS	CHSJP	CMIT	CO	CON4	COPY	CRF	CSS	CVCA	DPS	FA	IDF	JCD	JCPT	JCTF	JSF	LTF	MVF	SJFC	SJFS	SO	STF	TFC	TP	FPREC42	Total
[redacted]ADJ	JP03-03-756	NO SAFETY BELT	3/13/2003		17	3		0.5	25			25		15	5	5		0.5	2	4		2						3		50	157

STC and TFC should NOT be assessed.

Receipt #	Docket #	Offen. Descrl.	Offen. Date	BOND	CCC	CHS	CHSJP	CMIT	CO	CON4	COPY	CRF	CSS	CVCA	DPS	FA	IDF	JCD	JCPT	JCTF	JSF	LTF	MVF	SJFC	SJFS	SO	STF	TFC	TP	FPREC42	Total
[redacted]	JP08-04-313	MISUSE OF CARDBOARD	4/16/2008		40	3	1		200								2			4	4	2		0.6	5.4	5	30	3			300

Time Payment should be assessed.

Receipt #	Docket #	Offen. Descrl.	Offen. Date	BOND	CCC	CHS	CHSJP	CMIT	CO	CON4	COPY	CRF	CSS	CVCA	DPS	FA	IDF	JCD	JCPT	JCTF	JSF	LTF	MVF	SJFC	SJFS	SO	STF	TFC	TP	FPREC42	Total
[redacted]	JP10-03-745	ILLEGAL BURNING	2/25/2010						136																						136

Time Payment and LTF should be assessed.

Receipt #	Docket #	Offen. Descrl.	Offen. Date	BOND	CCC	CHS	CHSJP	CMIT	CO	CON4	COPY	CRF	CSS	CVCA	DPS	FA	IDF	JCD	JCPT	JCTF	JSF	LTF	MVF	SJFC	SJFS	SO	STF	TFC	TP	FPREC42	Total
[redacted]ADJ	JP09-12-116	ALLOW CHILD (4-14) T	11/16/2009						26			26																			52

LTF was over assessed by $2.

Receipt #	Docket #	Offen. Descrl.	Offen. Date	BOND	CCC	CHS	CHSJP	CMIT	CO	CON4	COPY	CRF	CSS	CVCA	DPS	FA	IDF	JCD	JCPT	JCTF	JSF	LTF	MVF	SJFC	SJFS	SO	STF	TFC	TP	FPREC42	Total
[redacted]	JP10-03-913	FAIL TO REPORT CHANG	3/11/2010		6.2	0.5	0.16								0.8		0			0.61	1	4.5		0.1	0.83				5.5		20

LTF was under assessed by $2.

Receipt #	Docket #	Offen. Descrl.	Offen. Date	BOND	CCC	CHS	CHSJP	CMIT	CO	CON4	COPY	CRF	CSS	CVCA	DPS	FA	IDF	JCD	JCPT	JCTF	JSF	LTF	MVF	SJFC	SJFS	SO	STF	TFC	TP	FPREC42	Total
[redacted]	JP05-09-109	NO DRIVER'S LICENSE	6/10/2005		31	2.3									3.9					3.11		1.6							19	38.75	100

These offenses are on the list of DPS moving violations; therefore, should have MVF.

Receipt #	Docket #	Offen. Descrl.	Offen. Date	BOND	CCC	CHS	CHSJP	CMIT	CO	CON4	COPY	CRF	CSS	CVCA	DPS	FA	IDF	JCD	JCPT	JCTF	JSF	LTF	MVF	SJFC	SJFS	SO	STF	TFC	TP	FPREC42	Total
[redacted]	JP11-01-072	NO CDL	5/31/2010		40	3	1		100						5		2			4	4	2		0.6	5.4						167
[redacted]	JP10-07-087	NO DRIVER'S LICENSE	7/2/2010		40	3	1		66						5		2			4	4	2		0.6	5.4						133
[redacted]	JP12-10-125	NO DRIVER'S LICENSE	10/11/2012		40	3	1		66						5		2			4	4	2		0.6	5.4						133
[redacted]	JP12-10-165	NO DRIVER'S LICENSE	10/12/2012		40	3	1		66								2			4	4	2		0.6	5.4	5					133
[redacted]	JP12-12-0976	EXPIRED DRIVER'S LIC	12/1/2012		40	3	1		66						5		2			4	4	2		0.6	5.4						133
[redacted]	JP13-04-028	NO DRIVER'S LICENSE	3/19/2013		40	3	1		66						5		2			4	4	2		0.6	5.4						133
[redacted]	JP13-05-009	NO DRIVER'S LICENSE	4/23/2013		40	3	1		66						5		2			4	4	2		0.6	5.4						133
[redacted]	JP13-05-109	DRIVING WHILE LICENS	5/17/2013		40	3	1		66						5		2			4	4	2		0.6	5.4						133
[redacted]	JP13-06-125	NO DRIVER'S LICENSE	5/24/2013		40	3	1		66						5		2			4	4	2		0.6	5.4						133
[redacted]	JP13-06-145	NO DRIVER'S LICENSE	5/25/2013		40	3	1		66						5		2			4	4	2		0.6	5.4						133
[redacted]	JP13-06-138	NO DRIVER'S LICENSE	5/29/2013		40	3	1		66						5		2			4	4	2		0.6	5.4						133
[redacted]ADJ	JP13-06-113	NO DRIVER'S LICENSE	6/1/2013		40	3	1		66								2			4	4	2		0.6	5.4	5					133
[redacted]	JP13-06-196	NO DRIVER'S LICENSE	6/21/2013		40	3	1		66						5		2			4	4	2		0.6	5.4						133
[redacted]	JP13-06-198	NO DRIVER'S LICENSE	6/21/2013		40	3	1		66						5		2			4	4	2		0.6	5.4						133

JUSTICE OF THE PEACE HOMER JASSO
SCHEDULE OF ADJUSTMENTS
FOR THE PERIOD JULY 1, 2013 THROUGH JULY 31, 2013

These offenses are on the list of DPS moving violations; therefore, should have MVF.

Receipt #	Docket #	Offen. Descri.	Offen. Date	BOND	CCC	CHS	CHSJP	CMIT	CO	CON4	COPY	CRF	CSS	CVCA	DPS	FA	IDF	JCD	JCPT	JCTF	JSF	LTF	MVF	SJFC	SJFS	SO	STF	TFC	TP	FPREC42	Total
[illegible]23042J42	JP13-07-015	NO DRIVER'S LICENSE	6/25/2013		40	3	1								5		2			4	4	2		0.6	5.4						67
[illegible]23058J42	JP13-07-016	NO DRIVER'S LICENSE	6/25/2013		40	3	1		66						5		2			4	4	2		0.6	5.4						133
[illegible]23028J42	JP13-07-098	NO DRIVER'S LICENSE	7/1/2013		40	3	1		66		0.69				5		2			4	4	2		0.6	5.4						134
[illegible]23063J42	JP13-07-081	DRIVING WHILE LICENS	7/4/2013		40	3	1		66						5		2			4	4	2		0.6	5.4						133
[illegible]23036J42	JP13-07-079	NO DRIVER'S LICENSE	7/7/2013		40	3	1		66						5		2			4	4	2		0.6	5.4						133

These offenses are NOT on the list of DPS moving violations; therefore, should NOT have MVF.

Receipt #	Docket #	Offen. Descri.	Offen. Date	BOND	CCC	CHS	CHSJP	CMIT	CO	CON4	COPY	CRF	CSS	CVCA	DPS	FA	IDF	JCD	JCPT	JCTF	JSF	LTF	MVF	SJFC	SJFS	SO	STF	TFC	TP	FPREC42	Total
[illegible]23068J42	JP12-10-099	NO SAFETY BELT	9/25/2012		40	3	1								5		2			4	4	2	0.1	0.6	5.4		30	3			100
[illegible]23023J42	JP13-07-030	NO SAFETY BELT	6/26/2013		40	3	1		50						5		2			4	4	2	0.1	0.6	5.4		30	3			150
[illegible]23065J42	JP13-07-085	NO SAFETY BELT	7/4/2013		40	3	1		50						5		2			4	4	2	0.1	0.6	5.4		30	3			150

Bond List for Pct 4 Pl 2 as of July 31, 2013:

2013

Receipt Date	Docket #	Bond Amount	
2/6/2013	JP08-12-824	$ 200.00	
2/6/2013	JP08-12-823	$ 200.00	
			$ 400.00
	TOTAL		**$ 400.00**

Exhibit B

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

October 29, 2013

The Honorable Homero A. Jasso
Hidalgo County Justice of the Peace Pct. 4, Pl. 2
224 N. 12th Ave.
Edinburg, Texas 78539

Re: Review of *Monthly Fines and Fees Report* and Supporting Documentation
For the month of August 2013

Dear Judge Jasso:

We have conducted a limited scope review of the *Monthly Fines and Fees Report* and supporting documentation for the month of August 2013 pursuant to Local Government Code §115.002 (a), §115.002 (b), and Code of Criminal Procedure Article 103.011. The objective of the review was to determine if fines, fees, and court costs collected were properly accounted and reported.

Scope:
The scope of our review was limited to collections reported by your office on the *Monthly Fines and Fees Report* for the month of August 2013. 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 fines, fees, and court cost statutes and schedules. The following procedures were also performed:

- Reviewed the submittal dates of the *Monthly Fines and Fees Report* and applicable supporting documentation to the County Auditor's Office to determine if the report and applicable supporting documentation were received within five days after the last day of the month pursuant to Local Government Code § 114.001 (b).
- Verified the signature on the *Monthly Fines and 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 Fines and Fees Report* by footing and cross-footing the report.
- Reviewed receipts issued to determine if fines, fees, and court costs were allocated and reported in the proper amounts and verified whether any adjustments were made.
- Verified that procedures for voided receipts were properly followed.
- Verified that collections per the *Monthly Fines and Fees Report* agreed to: 1.) total receipts issued per *Ableterm's* Receipt Journal Report, 2.) total collections per *Ableterm's* Fee Distribution Reports, 3.)

total deposits made with the County Treasurer, and 4.) total deposits posted to *alio's* Undistributed Receipts general ledger account.

- Verified that "Discharge" collections received by the Sheriff's Office were receipted by the Justice of the Peace Office and included on the *Monthly Fines and Fees Report.*
- Verified the sequence of receipts per the *Monthly Fines and Fees Report* agreed to *Ableterm's* Receipt Journal Report, and the Sheriff's "D" Report. In addition, verified that receipts followed sequential order.
- Compared the Online Credit Card Report to *Ableterm's* Daily Balance Report to ensure all online credit card transactions were timely receipted by the Justice of the Peace and County Treasurer's Office.
- Reviewed *Cashier's Daily Close-Out Reports* (Close-Out Reports) and County Treasurer receipts to determine whether fees collected were properly accounted & deposited with the County Treasurer on a daily basis.
- Reviewed receipts, Close-Out Reports, *Schedule of Receipts and Deposit* form, mail logs, and the *Monthly Fines and Fees Report*, among other reports, to verify proper completion.
- Verified if cash bonds posted by the defendants who failed to appear before the Justice of the Peace were forfeited (liquidated) by the 10th workday following the date of release from jail.

Conclusion:
Total collections for the month of August 2013 were $29,119.00. Based on the results of our review, we have concluded that fines, fees, and court costs were generally properly accounted and reported; however, the system of internal controls for the accounting and reporting of fines, fees, and court costs require improvement as noted in the following observations.

Observation No. 1:
We reviewed all receipts for the month in review to determine whether fines, fees, and court costs collected were properly allocated and reported.

The results of our review revealed that 25 receipts contained errors in the allocation of fees, fines, and court costs. The Justice of the Peace staff was made aware of the necessary revisions and corrections were made prior to submitting the final *Monthly Fines and Fees Report* to Commissioners Court for approval (see Exhibit A).

There are numerous statutes that require Justices of the Peace to charge various fines, fees, and court costs for certain services and offenses. Fines, fees, and court costs must be allocated pursuant to State statutes and/or Commissioners Court approval.

Formal procedures have not been implemented to ensure that fines, fees, & court costs are properly allocated & reported. The County may be held liable to the State for failure to properly allocate &report fines, fees, & court costs.

Recommendation:
Management should develop and implement formal procedures to ensure that fines, fees, and court costs are properly allocated and reported. At a minimum, the following procedures should be implemented:

- Staff should be provided with training regarding the proper allocation of fines, fees, and court costs.
- Staff should review the allocation of fines, fees, and court costs before the official County receipt is issued.
- Access for setting up offense codes with the proper fines, fees, and court costs in *AbleTerm* should be limited to staff with adequate knowledge of the applicable allocation.
- Staff should ensure that the proper fines, fees, and court costs allocation, offense date, and judgment date are entered when a case is setup in *AbleTerm.*

Observation No. 2:
We noted that copies of the Office of Court Administration's "Official JP Monthly Report" for the months of March 2012 through August 2013 have not been filed with the County Auditor's Office, as of today.

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

County Auditor requires the submittal of properly completed reports (i.e., *Monthly Fines and Fees Report, Schedule of Receipts and Deposits*, a copy of the Office of Court Administration's "Official JP Monthly Report", etc.) for checking and properly accounting for funds collected by the Justice of the Peace Offices.

Formal procedures have not been implemented to ensure that properly completed reports are filed with the County Auditor's Office within five days after the last day of each month. Timely submittal of these reports helps ensure that revenues are recognized in a timely manner.

Recommendation:
Management should develop and implement formal procedures to ensure that properly completed reports are filed with the County Auditor's Office within five days after the last day of each month.

Observation No. 3:
We noted during our review that 2 cash bonds posted on February 6, 2013 by defendants who failed to appear before the Justice of the Peace were not forfeited (liquidated) by the 10th workday following the date of their release from jail (see Exhibit B). According to the comments in *AbleTerm*'s docket book, a hearing was set for August 22, 2013; however, as of today, the cash bonds are on deposit.

The Code of Criminal Procedure Article 45.044 (a) (2) states "A justice or judge may enter a judgment of conviction and forfeit a cash bond posted by the defendant in satisfaction of the defendant's fine and cost if the defendant fails to appear according to the terms of the defendant's release." Pursuant to the terms of the cash bond, the defendant must appear before the Justice of the Peace by the 10th workday following the date of their release from jail. If the defendant fails to appear, the Justice of the Peace may declare the cash bond forfeited, enter a judgment of guilty, assess a fine, and apply the cash bond to the payment of the imposed judgment.

Formal monitoring procedures were not in place to ensure that bonds posted by defendants who failed to appear before the Justice of the Peace were forfeited by the 10th workday following the date of their release from jail. This may result in the misuse of County funds.

Recommendation:
Management should develop and implement formal monitoring procedures to ensure that bonds posted by defendants who fail to appear before the Justice of the Peace are forfeited by the 10th workday following the date of their release from jail.

Observation No. 4:
We noted during our review that, at times, collections were not deposited at the bank on a daily basis (e.g., collections for August 2 ($724.10) and August 5, 2013 ($1,635.35) were not deposited until August 7, 2013; collections for August 9, 2013 ($1,317.10) were not deposited until August 13, 2013, etc.).

Pursuant to the "Cash Handling Guidelines and Procedures" prescribed by the County Auditor's Office, cash receipts must be deposited intact on a daily basis, unless the amount collected is less than $100.00

Formal monitoring procedures have not been implemented to ensure that collections are deposited at the bank on a daily basis. This may result in the loss or misuse of County funds.

Recommendation:
Management should develop and implement formal monitoring procedures to ensure that collections are deposited at the bank on a daily basis.

Observation No. 5:
We noted during our review that 1 of 5 online credit card transactions received during the month of August 2013 was not promptly receipted. The online credit card transaction received on August 13th was subsequently receipted on September 3, 2013. Consequently, the applicable case disposition was not recorded in *AbleTerm* in a timely manner.

The County Auditor's Office requires that all cash (i.e., cash, checks, credit card payments, etc.) received be promptly recorded and controlled using pre-numbered official County receipts. In addition, the case dispositions should be recorded in *AbleTerm* upon receipt of payment.

Formal procedures have not been developed and implemented to ensure that credit card transactions are promptly receipted and case dispositions are entered in a timely manner. This may result in the loss or misuse of County funds. In addition, failure to timely enter case dispositions may result in the arrest of the defendant, in error.

Recommendation:
Management should develop and implement formal monitoring procedures to ensure that credit card transactions are promptly receipted and case dispositions are entered in a timely manner.

Observation No. 6:
We noted during our review that 15 of 22 *Cashier's Daily Close-Out Reports* (Close-Out Reports) prepared during the month of August 2013 were not submitted to the County Treasurer's Office on a daily basis after the bank deposit was made. The Close-Out Reports were submitted from 2 to 3 days after the bank deposit was made.

The County Auditor's Office requires that cashiers reconcile cash on hand to receipts issued and the approved change fund, if any, on a daily basis by utilizing the *Cashier's Daily Close-Out Report* (Close-Out report). Once the reconciliation is completed and the collections are deposited to the County's General Fund bank account, the Close-Out Report along with the bank validated deposit slip must be submitted to the County Treasurer's Office on a daily basis. The County Treasurer's Office utilizes the Close-Out Report, along with the bank validated deposit slip to timely receipt and account for the collections deposited to the County's General Fund bank account.

Formal monitoring procedures have not been developed and implemented to ensure that the Close-Out Report is submitted to the County Treasurer's Office on a daily basis. Failure to submit the Close-Out Report to the County Treasurer's Office on a daily basis results in the improper accounting of County funds.

Recommendation:
Management should develop and implement formal monitoring procedures to ensure that the Close-Out Report is submitted to the County Treasurer's Office on a daily basis.

Observation No. 7:
We noted that receipts generated from the credit card machine contain the name of the previous Justice of the Peace that held office. The receipts should be imprinted with the name of the current Justice of the Peace's name and/or the name of the department (i.e., Justice of the Peace Homer Jasso, Precinct 4, Place 2 or Justice of the Peace, Precinct 4, Place 2).

Pursuant to the "Cash Handling Guidelines and Procedures" prescribed by the County Auditor's Office, receipts must be imprinted with the name of the current office holder and/or the name of the department.

Formal procedures have not been developed and implemented to ensure that receipts generated from the credit card machine contain the name of the current justice of the Peace that is holding office. This may result in the improper accounting of County funds.

Recommendation:
Management should develop and implement formal monitoring procedures to ensure that receipts generated from the credit card machine contain the name of the current justice of the Peace that is holding office.

Please provide written management response to the observations noted above by November 22, 2013.

If you should have any questions or would like to schedule a meeting to discuss the above noted observations, please do not hesitate to contact Yvonne Torres, Revenue Audit Supervisor, at 318-2511 ext. 4642, Arcy B. Duran, CPA, Director of Audit, at ext. 4645, or me at ext. 4604.

Respectfully,

Ray Eufracio, CPA
County Auditor

Enclosures

cc: Valde Guerra, Commissioners Court Executive Officer

JUSTICE OF THE PEACE
MONTHLY FINES AND FEES COLLECTED
FOR THE MONTH OF: August-13

PBC

Judge: Homero A. Jasso
Precinct No. 4 **Place No.** 2
City: EDINBURG, TX
Hidalgo County, Texas

Part I: RECAP OF AMOUNT PAYABLE TO THE COUNTY TREASURER

TOTAL CASH COLLECTED	(Control Receipts #s)	2517661A	THRU	2517872A	$ 29,119.00 ~~28,751.00~~ ✓ X10
Sheriff's "D" Report	(Control #s)	23110J42A	THRU	23331J42	
	(Receipt #s)	23400342		23401542	
	(Control #s)				

LESS:	DUE AS REFUNDS	$ -	
	Overpayment		
	COST ON DEPOSIT	1071.00	X7 ✓
ADD:	COST ON DEPOSIT LIQUIDATED	2055.10 ~~984.10~~	X7 ✓
	INTEREST EARNED ON BANK ACCOUNT	-	
	AMOUNT OWED TO COUNTY (Should Match Amt in Part III)	30,103.10 $ ~~29,735.10~~	X3
	Less Total amount of remittances to County Treasurer (From Part II)	30670.10 $ ~~28,701.00~~	
	Total funds due to County Treasurer (Overtransfer Made to Co Treas.)	(567.00)~~1,034.10~~	X4-c ✓

Part II: REMITTANCES MADE TO THE COUNTY TREASURER

DESCRIPTION	AMOUNT		RECEIPT NO.
Total Collections for the Month (See Schedule of Receipts & Deposits)	$ 28,701.00	B1 ✓	
Add: Interest Earned and Paid to County Treasurer	$ -		
Add: Previous Month's Bond Overtransfer	1551.10 ~~$0.00~~		
Add: HCSO Monthly "D" Collections Report	418.00 ~~$0.00~~	X9 ✓	
	30,670.10		
	$ ~~28,701.00~~		

PREPARED BY: [signature] DATE PREPARED: 9/13/2013

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

[signature] 9/13/2013
JUSTICE OF THE PEACE DATE

10-21-13 9/29/13

THIS REPORT IS DUE IN THE OFFICE OF THE COUNTY AUDITOR BEFORE THE FIFTH (5TH) WORKING DAY OF THE FOLLOWING MONTH (LGC § 114.001)
COUNTY AUDITOR'S FORM: RE-JP-004 REVISED 2/2010

X2

JUSTICE OF THE PEACE
MONTHLY FINES AND FEES COLLECTED
FOR THE MONTH OF: August-13

Judge: Homero A. Jasso
Precinct No. 4 Place No. 2

PBC

City: EDINBURG, TX
Hidalgo County, Texas

Part III: SUMMARY OF COLLECTIONS PAYABLE TO THE COUNTY TREASURER

Name of Fine, Fee, Court Cost	# Issued Filed	Statute Reference	Detail of Amt Collected	GL Acct No.	Amt. Collected
FINES:					
County Fines (Local Fine)		LGC 113 004, PC 12.23		1200-351-10-068-000-0-000	$ 10600.75 ~~10,135.44~~
Texas Parks & Wildlife 85% Fine (State Fine)		TPWC 12 107		1100-207-20-000-012-0-000	-
No Safety Belt 50% Fine (State Fine)		TRC 545 412, 545 413		1100-207-20-000-028-0-000	154.00 ~~484.00~~
Gross Weight 50% Fine (State Fine)		TRC Sec 621 506(g)		1100-207-20-000-013-0-000	-
School District 50% Fines		Educ Code § 25 093 (d) 3 (A)		1100-207-30-000-011-0-000	-
LOCAL COURT COSTS AND FEES:					
Courthouse Security Adm. Fee($3)		C C P Art. 102 017 (b)		1241-341-10-060-001-0-000	414.28 ~~408.64~~
Courthouse Security Fund JP ($1)		C C P Art. 102 017		1245-341-10-068-000-0-000	122.82 ~~121.04~~
Justice Court Technology Fund ($4)		C C P Art. 102 0173		1242-341-10-060-000-0-000	544.57 ~~536.84~~
Time Payment - @40% OF $25.00 ($10 00)		LGC 133 103 (d)		1100-341-10-060-001-0-000	25.46 -
Time Payment - @ 10% of $25.00 ($2 50)		LGC 133 103 (e)		1100-341-10-060-002-0-000	6.36 -
Administrative Local Transaction Fee ($2)		C C P Art 102 072		1100-341-10-060-003-0-000	310.41 ~~302.20~~
Motor Vehicle Adm. Fee ($10-$20) (Terminal Fee for Exp DL Exp Insp Cert, Exp Mo Reg		TRC Sec 548 605, 521 026 502 407		1100-341-10-060-004-0-000	70 00
Special Fees			768.05 ~~767.85~~	1100-341-10-068-000-0-000	768.05 ~~767.85~~
Deferred Disposition		C C P Art 45 051			
Administrative Fee - "Drivers Safety Course" ($10)		C C P Art. 45 051 (f)	-		
Support of Judiciary Fund ($.60)		LGC 133 105		1100-341-10-060-009-0-000	73.68 ~~73.16~~
Traffic Fee ($3)		T.R.C. 542 403		1100-341-10-068-000-0-000	275.66 ~~379.98~~
Child Safety ($20-$25)		C C P Art 102 014		1100-341-10-060-011-0-000	60 00
STATE COURT COSTS AND FEES:					
Criminal Justice Planning Fund C.C.P. ($5)		C C P Art 102 051		1100-207-20-000-001-0-000	-
State General Revenue Fund ($2.50)		C C P Art 102 015		1100-207-20-000-010-0-000	-
Law Enforcement Education Fund (____$1, ____$1.50, ____$3.50)		Govt. Code Sec. 415 082		1100-207-20-000-011-0-000	-
Operators and Chauffeurs License Fund ($75)		T R C 601 102		1100-207-20-000-031-0-000	-
Time Payment - @50% OF $25.00 ($12.50)		LGC 133 103 (b)		1100-207-20-000-005-0-000	31.83 -
Juvenile Crime and Delinquency Fund (____$.25, ____$.50)		C C P Art 102.075(m)		1100-207-20-000-007-0-000	4.50 ~~4.00~~
Comprehensive Rehabilitation Fund ($5)		C C P Art 102 082		1100-207-20-000-008-0-000	-
Fugitive Apprehension Fund ($5)		C C P Art. 102 019 (a) 2		1100-207-20-000-009-0-000	50.00 ~~45.01~~
Consolidated Court Costs Fund ($17)		CCP 102.073 (a) 3 LGC 133 102		1100-207-20-000-015-0-000	5293.53 ~~5,241.38~~
Compensation Victims Of Crime Fund (____$3, ____$5, ____$15, ____$35)		C C P. Art 56 55 (2) & (3)		1100-207-20-000-017-0-000	150.00 ~~135.00~~
Judicial & Court Personnel Training Fund (____$1, ____$2)		Govt. Code Sec 56 001 (b)		1100-207-20-000-027-0-000	18.00 ~~16.00~~
Correctional Management Institute of Texas Fund ($.50)	X	CCP Art. 102 075		1100-207-20-000-029-0-000	4.00 ~~3.50~~
Indigent legal Services Fee-JP ($6)	41	Govt. Code Sec. 101.141 (2)(B)		1100-207-20-000-004-0-000	246 00
State Traffic Fee- Subtitle C ($30)		TRC Sec 542 403)		1100-207-20-000-035-0-000	2666.59 ~~3439.75~~
Jury Service Fee ($4)		C C P Art. 102 0045		1100-207-20-000-053-0-000	495.45 ~~491.97~~
Support of Judiciary Fund ($5.40)		LGC 133 105		1100-207-20-000-054-0-000	630.61 ~~627.61~~
Birth Certificate Fee ($1.80)	-	HSC 191.0226(f)		1100-207-20-000-039-0-000	-
Defensive Driving Record Fee ($12)		C C P Art 45 0511(c-1)		1100-207-20-000-057-0-000	-
Indigent Defense Representation Fund ($2)		LGC 133 107 GC 102 023		1100-207-20-000-059-0-000	212.87 ~~212.90~~
Moving Violation Fee ($0 10)		C C P Art. 102 022/GC		1100-207-20-000-061-0-000	6.28 ~~6.32~~
Safety Seat Violation Fee ($0 15)		TC 545 412 (b-1)		1100-207-20-000-062-0-000	-
ARREST /WARRANT FEES: STATE		C C P Art 102 021			
D.P.S. (_____$3, _____$5, _____$35, _____$50)				1100-207-20-000-019-0-000	580.18 ~~670.79~~
T.A.B.C (_____$3, _____$5, _____$35, _____$50)				1100-207-20-000-020-0-000	-
P.K.W.L. (_____$3, _____$5, _____$35, _____$50)				1100-207-20-000-021-0-000	-
ARREST /WARRANT/SERVICE FEES: COUNTY		LGC 118 131			
Sheriff Fees:				1100-342-10-060-001-0-000	65 29
Constable Fees:					
Precinct #1				1100-342-10-291-000-0-000	70 00
Precinct #2				1100-342-10-292-000-0-000	-
Precinct #3				1100-342-10-293-000-0-000	70 00
Precinct #4				1100-342-10-294-000-0-000	4665.53 ~~4,310.81~~
Precinct #5				1100-342-10-295-000-0-000	-
District Attorney Fees				1100-341-10-060-007-0-000	-
Tax Assessor Fraud Investigators				1100-342-10-060-002-0-000	-
School District Arrest Fee				1100-342-10-060-003-0-000	-
Fire Marshal Fee				1100-342-20-060-001-0-000	-
Due to Others					
Warrant Fees Due to Other Law Enforcement Agencies		C C P Art 102 011 (a) 2 (A)		1100-207-10-000-003-0-000	-
Refund - Overpayments				1100-202-00-000-014-0-000	312.60 ~~327.00~~
Due to Others				1100-202-00-000-014-0-000	0 ~~10 00~~
Restitution				1100-202-00-000-014-0-000	-
Justice Fees (Local Fees)				1100-341-10-060-001-0-000	1091.00 ~~1,291.00~~
Small Claims Court Filing Fee ($25)		LGC 118 121/118 122	150.00		
Justice Court Filing Fee ($25)		LGC 118 121 118 122	875.00		
Forcible Entry and Detainer Court Filing Fee ($25)		LGC 118 121/118 122	-		
Transcript Fees ($10)		LGC 118 121/118 123 (b)	-		
Abstract Fees ($5)		LGC 118 121 118 123 (c)	35.00		
Writ Filing Fee ($5)		LGC 118 121/118 123 (d)	~~230.00~~	30.00	
Issuing other Document ($1 1st pg, .25 for each addl pg)		LGC 118 121/118 123 (e)	1.00		
Certified Copies of Court Papers ($2 1st pg, .25 for each addl pg)		LGC 118 121	-		
Probable Cause Tow Hearing Fee ($20)		LGC 11 141(a)4	-		
Birth Certificates ($22 each)		HSC 191 0045 (3)(d)		1100-341-10-060-001-0-000	-
Death Certificates ($20 each, each addt'l $3)		HSC 191.0045 (3)(d)		1100-341-10-060-001-0-000	-
Preservation of Vital Statistics Fee ($1 each)		HSC Sec 191 0045 (h)		1100-341-10-060-008-0-000	-
Jury Fees (Civil $5, Criminal $3)		Rules of Civil Proc., Rule 544 CCP 102.004		1100-341-10-060-006-0-000	10.00
ADD: Interest Earned on Bank Account				1100-361-11-000-008-0-000	-
				TOTAL AMOUNT DUE TO THE COUNTY TREASURER	$ ~~29,868.94~~ 30,103.10

THIS REPORT IS DUE IN THE OFFICE OF THE COUNTY AUDITOR BEFORE THE FIFTH (5TH) WORKING DAY OF THE FOLLOWING MONTH (LGC § 113 001)

COUNTY AUDITOR'S FORM RE -JP-004 REVISED 2 2010

JUSTICE OF THE PEACE ESPIRIDION JACKSON
SCHEDULE OF ADJUSTMENTS
FOR THE PERIOD OF AUGUST 1, 2013 THROUGH AUGUST 31, 2013

LEOSE shoul be assessed by $1.00. LEMI should be assessed.

Receipt #	Docket #	Offen. Description	Offen. Date	CCC	CHS	CHSJP	CJP	CMIT	CO	CONST1	CR	CRF	CVCA	DPS	DSC	FA	GR	IDF	JCD	JCPT	JCTF	JSF	LEOSE	LTF	MCW	MVF	OCL	SJFC	SJFS	SO	STF	TFC	TP	WFCONST 1	Total
0276090J51	95-38053	SPEEDING (EXCEED PR	2/1/1995				5		44		5		15	5			2.5			1			3.5	2								3		50	136
0276197J51	95-38620	SPEEDING (EXCEED PR	7/8/1995				5		36		5		15	5			2.5			1			1.5	2								3			76

LEOA, LEOCE, and LEMI should be assessed. LEOSE should NOT be assessed.

0276030J51	97-44982	NO LIABILITY INSURAN	8/29/1997				5		32				15	5			2.5			1			3.5	4			75								143

CRF should NOT be assessed.

0276001J51	02-66333-TR	NO SAFETY BELT	5/10/2002	17	3			0.5	25			25	15	5		5			0.5	2	4			2								3		50	157
0276031J51	02-67372-TR	NO SAFETY BELT	7/4/2002	17	3			0.5	25			25	15	5		5			0.5	2	4			2								3			107
0276136J51	03-70230-TR	NO SAFETY BELT	10/5/2002	17	3			0.5	25			25	15	5		5			0.5	2	4			2								3			107
0276012J51	03-70498-TR	NO SAFETY BELT	3/7/2003	17	3			0.5	25			25	15	5		5			0.5	2	4			2								3			107
0276280J51	03-71280-TR	NO SAFETY BELT	4/7/2003	17	3			0.5	25			25	15	5		5			0.5	2	4			2								3			107

Based on judgement date, TP should NOT be assessed.

0276091J51	04-74319-TR	NO LIABILITY INSURAN	12/26/2003	17	3			0.5	175				15	5		5			0.5	2	4			2									25	50	304

LTF over assessed by $2.

0275993J51	12-105974-TR	SPEEDING (EXCEED PR	1/27/2012	9.15	0.68	0.23			8					1.14	10		0.46				0.91	0.92		2.46		0.03		0.14	1.24		6.86	0.68	25		67.9

LTF over assessed by $4.

0276080J51	07-88342-TR	NO SAFETY BELT	12/24/2006	17.79	1.33	0.45			50					2.22							1.77	1.78		4.46				0.28	1.52		13.34	1.33	11.13		107.4

Did the following offenses occur within 20 miles of the international border? If yes, the County retains 100% of the fine.

0276132J51	08-95002-TR	OVER GROSS WEIGHT	7/4/2008	40	3	1			260					5				2			4	4		2	260			0.6	5.4						587

A judgement date needs to entered.

0276138J51	09-95755-TR	DUTY STATUS NOT CU	12/26/2008	16	1.2	0.4								2				0.8			1.6	1.6		4				0.24	2.16				10		40

These offenses are on the list of DPS moving violations; therefore, should have MVF.

Receipt #	Docket #	Offen. Description	Offen. Date	CCC	CHS	CHSJP	CJP	CMIT	CO	CONST1	CR	CRF	CVCA	DPS	DSC	FA	GR	IDF	JCD	JCPT	JCTF	JSF	LEOSE	LTF	MCW	MVF	OCL	SJFC	SJFS	SO	STF	TFC	TP	WFCONST 1	Total
0276017J51	10-99216-TR	SPEEDING (EXCEED PR	1/31/2010	40	3	1			39					5				2			4	4		2				0.6	5.4		30	3			139
0276198J51	10-99327-TR	DRIVING WHILE LICEN	2/13/2010	40	3	1			66					5				2			4	4		2				0.6	5.4						133
0276273J51	10-99475-TR	NO DRIVER'S LICENSE	2/17/2010	40	3	1			66					5				2			4	4		2				0.6	5.4						133
0276068J51	10-100296-TR	NO DRIVER'S LICENSE	5/19/2010	40	3	1			66					5				2			4	4		2				0.6	5.4						133
0276092J51	10-101912-TR	NO TURN SIGNAL LAM	12/10/2010	40	3	1			59.1									2			4	4		2				0.6	5.4	5	30	3	25	50	228.1
0276207J51	11-102587-TR	NO VALID TEXAS DRIV	2/24/2011	40	3	1			66					5				2			4	4		2				0.6	5.4						133
0276261J51	11-104237-TR	DRIVING WHILE LICEN	7/2/2011	40	3	1			66					5				2			4	4		2				0.6	5.4						133
0276172J51	11-105391-TR	NO DRIVER'S LICENSE	11/21/2011	13.43	1	0.34			0.6					1.67				0.68			1.34	1.35		3.36				0.21	1.82				8.4		34.2
0276004J51	12-105951-TR	NO DRIVER'S LICENSE	1/23/2012	0.86	0.06	0.03			66					0.1				0.05			0.08	0.09		0.09				0.02	0.12						67.5
0276284J51	12-106115-TR	DRIVING WHILE LICEN	1/27/2012	11.01	0.82	0.28			66					1.37				0.56			1.1	1.1		1.1				0.17	1.49				25		110
0276219J51	12-106705-TR	CUT IN AFTER PASSIN	5/1/2012	40	3	1			49					5				2			4	4		2				0.6	5.4		30	3			149
0276259J51	12-106676-TR	EXPIRED DRIVER'S LIC	5/4/2012	40	3	1			66					5				2			4	4		2				0.6	5.4						133
0276176J51	12-107569-TR	NO DRIVER'S LICENSE	41,187.00	12.48	0.94	0.31								1.56				0.62			1.25	1.25		3.12				0.19	1.68				7.80		31.20
0276251J51	12-107715-TR	DRIVING WHILE LICEN	11/5/2012	40	3	1			66					5				2			4	4		2				0.6	5.4						133
0275988J51	12-107719-TR	NO DRIVER'S LICENSE	11/14/2012	15.21	1.14	0.39								1.9				0.76			1.52	1.52		3.8				0.23	2.05				9.5		38.02
0276052J51	13-108082-TR	NO DRIVER'S LICENSE	12/28/2012	40	3	1			66					5				2			4	4		2				0.6	5.4						133
0276253J51	13-108829-TR	NO DRIVER'S LICENSE	4/2/2013	39.14	2.94	0.97								4.9				1.95			3.92	3.91		3.91				0.58	5.28						67.5
0275982J51	13-108720-TR	NO DRIVER'S LICENSE	4/4/2013	6	0.45	0.15								0.75				0.3			0.6	0.6		1.5				0.09	0.81				3.75		15
0276252J51	13-109145-TR	NO DRIVER'S LICENSE	6/14/2013	40	3	1			66					5				2			4	4		2				0.6	5.4						133
0276146J51	13-109025-TR	NO DRIVER'S LICENSE	6/25/2013	40	3	1			29.8	5								2			4	4		4				0.6	5.4						98.8
0276174J51	13-109123-TR	NO DRIVER'S LICENSE	6/26/2013	40	3	1			66					5				2			4	4		2				0.6	5.4						133
0276048J51	13-109089-TR	PERMIT UNLICENSED I	6/28/2013	39.14	2.94	0.97								4.9				1.95			3.92	3.91		3.91				0.58	5.28						67.5
0276168J51	13-109087-TR	NO DRIVER'S LICENSE	6/27/2013	0.86	0.06	0.03			66					0.1				0.05			0.08	0.09		0.09				0.02	0.12						67.5
0276200J51	13-109102-TR	NO DRIVER'S LICENSE	6/29/2013	13.29	1	0.33								1.67				0.66			1.33	1.32		3.32				0.19	1.79				8.3		33.2

JUSTICE OF THE PEACE ESPIRIDION JACKSON
SCHEDULE OF ADJUSTMENTS
FOR THE PERIOD OF AUGUST 1, 2013 THROUGH AUGUST 31, 2013

These offenses are NOT on the list of DPS moving violations; therefore, should NOT have MVF.

Receipt #	Docket #	Offen. Description	Offen. Date	CCC	CHS	CHSJP	CJP	CMIT	CO	CONST1	CR	CRF	CVCA	DPS	DSC	FA	GR	IDF	JCD	JCPT	JCTF	JSF	LEOSE	LTF	MCWA	MVF	OCL	SJFC	SJFS	SO	STF	TFC	TP	WFCONST 1	Total
8376127151	12-106659-TR	PASSENGER NOT SECL	5/2/2012	40	3	1			50					5				2			4	4	2		0.1			0.6	5.4		30	3			150.1
8376008151	13-108267-TR	NO SAFETY BELT	1/23/2013						37.24																											37.24
8376185151	13-108419-TR	NO SAFETY BELT	2/20/2013						36.75																											36.75
8375992151	13-108991-TR	NO SAFETY BELT	6/14/2013	15.26	1.15	0.38								1.91				0.76			1.53	1.52	3.06		0.03			0.22	2.05		11.45	1.15		9.53	50
8376266151	13-109589-TR	NO SAFETY BELT	7/13/2013	40	3	1			50					5				2			4	4	2		0.1			0.6	5.4		30	3			150.1
8376225151	13-109391-TR	ALLOW CHILD (4-14) T	7/26/2013	19.59	1.47	0.48								2.45				0.97			1.96	1.96	1.96		0.04			0.3	2.65		14.7	1.47			50
8376247151	13-109501-TR	NO SAFETY BELT	7/31/2013	40	3	1			50					5				2			4	4	2		0.1			0.6	5.4		30	3			150.1

Event should be entered on Able Term explaing reason for void.

8376016151	10-101372-TR	NO MEDICAL CERTIFIC	8/27/2010	40	3	1			15.5					5				2			4	4	4					0.6	5.4						84.5

These offenses are on the list of DPS moving violations; therefore, should have MVF. In addition, LTF was over assessed by $2.

8376204151	13-108691-TR	NO DRIVER'S LICENSE	4/1/2013	0.15	0.01	0.01			66					0.01				0.01			0.01	0.02	0.04					0.01	0.03					0.1	66.4

A minimum fine of $300 and a maximum fine of $500 is assessed to offenses that have a single axle weight, tandem axle weight, or gross weight that is more than 5,000 lbs. but not more than 10,000 lbs. heavier than the vehicle's allowable weight. A repeat violation within the same year carries a double fine.

8376055151	13-109093-TR	Over34,000lbs Tander	7/3/2013	40	3	1			100					5				2			4	4	2					0.6	5.4						167

Bond List for Pct 4 Pl 2 as of August 31, 2013:

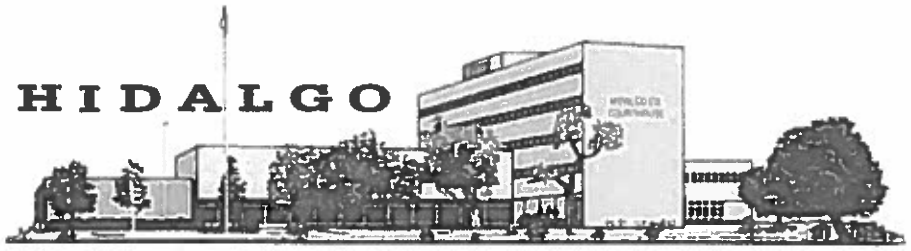
2013

Receipt Date	Docket #	Bond Amount	
2/6/2013	JP08-12-824	$ 200.00	
2/6/2013	JP08-12-823	$ 200.00	
			$ 400.00
	TOTAL		**$ 400.00**

Exhibit B

COUNTY of HIDALGO

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



EDINBURG, TEXAS 78539

November 4, 2013

The Honorable Homero A. Jasso
Hidalgo County Justice of the Peace Pct. 4, Pl. 2
224 N. 12th Ave.
Edinburg, Texas 78539

Re: Review of *Monthly Fines and Fees Report* and Supporting Documentation
For the month of September 2013

Dear Judge Jasso:

We have conducted a limited scope review of the *Monthly Fines and Fees Report* (*Monthly Report*) and supporting documentation for the month of September 2013 pursuant to Local Government Code §115.002 (a), §115.002 (b), and Code of Criminal Procedure Article 103.011. The objective of the review was to determine if fines, fees, and court costs collected were properly accounted and reported.

Scope:
The scope of our review was limited to collections reported by your office on the *Monthly Report* for the month of September 2013. 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 fines, fees, and court cost statutes and schedules. The following procedures were also performed:

- Reviewed the submittal dates of the *Monthly Report* and applicable supporting documentation to the County Auditor's Office to determine if the report and applicable supporting documentation were received within five days after the last day of the month pursuant to Local Government Code §114.001 (b).
- Verified the signature on the *Monthly Report* to ensure that the report was signed by an authorized signatory as documented on the "Authorized Signatories Form."
- Verified the mathematical accuracy of the *Monthly Report* by footing and cross-footing the report.
- Reviewed receipts issued to determine if fines, fees, and court costs were allocated and reported in the proper amounts and verified whether any adjustments were made.
- Verified that procedures for voided receipts were properly followed.
- Verified that collections per the *Monthly Report* agreed to: 1.) total receipts issued per *Ableterm's* Receipt Journal Report, 2.) total collections per *Ableterm's* Fee Distribution Reports, 3.) total deposits made with the County Treasurer, and 4.) total deposits posted to *allo's* Undistributed Receipts general ledger account.

- Verified that "Discharge" collections received by the Sheriff's Office were receipted by the Justice of the Peace Office and included on the *Monthly Report*.
- Verified the sequence of receipts per the *Monthly Report* agreed to *Ableterm's* Receipt Journal Report, and the Sheriff's "D" Report. In addition, verified that receipts followed sequential order.
- Compared the Online Credit Card Report to *Ableterm's* Daily Balance Report to ensure all online credit card transactions were timely receipted by the Justice of the Peace and County Treasurer's Office.
- Reviewed *Cashier's Daily Close-Out Reports* and County Treasurer receipts to determine whether fees collected were properly accounted & deposited with the County Treasurer on a daily basis.
- Reviewed receipts, Close-Out Reports, *Schedule of Receipts and Deposit* form, mail logs, and the *Monthly Report*, among other reports, to verify proper completion.
- Verified if cash bonds posted by the defendants who failed to appear before the Justice of the Peace were forfeited (liquidated) by the 10th workday following the date of release from jail.

Conclusion:
Total collections for the month of September 2013 were $33,493.60. Based on the results of our review, we have concluded that fines, fees, and court costs were generally properly accounted and reported; however, the system of internal controls for the accounting and reporting of fines, fees, and court costs require improvement as noted in the following observations.

Observation No. 1:
We reviewed all receipts for the month in review to determine whether fines, fees, and court costs collected were properly allocated and reported.

The results of our review revealed that 58 receipts contained errors in the allocation of fees, fines, and court costs. The Justice of the Peace staff was made aware of the necessary revisions and corrections were made prior to submitting the final *Monthly Fines and Fees Report* to Commissioners Court for approval (see Exhibit A).

There are numerous statutes that require Justices of the Peace to charge various fines, fees, and court costs for certain services and offenses. Fines, fees, and court costs must be allocated pursuant to State statutes and/or Commissioners Court approval.

Formal procedures have not been implemented to ensure that fines, fees, & court costs are properly allocated & reported. The County may be held liable to the State for failure to properly allocate &report fines, fees, & court costs.

Recommendation:
Management should develop and implement formal procedures to ensure that fines, fees, and court costs are properly allocated and reported. At a minimum, the following procedures should be implemented:

- Staff should be provided with training regarding the proper allocation of fines, fees, and court costs.
- Staff should review the allocation of fines, fees, and court costs before the official County receipt is issued.
- Access for setting up offense codes with the proper fines, fees, and court costs in *AbleTerm* should be limited to staff with adequate knowledge of the applicable allocation.
- Staff should ensure that the proper fines, fees, and court costs allocation, offense date, and judgment date are entered when a case is setup in *AbleTerm*.

Observation No. 2:
We noted that copies of the Office of Court Administration's "Official JP Monthly Report" for the months of March 2012 through September 2013 have not been filed with the County Auditor's Office, as of today.

Pursuant to Local Government Code §112.002 (a) authorizes the county auditor to prescribe the system of accounting for the county. In addition, Local Government Code Section 112.002 (b) further states that "the county auditor may adopt and enforce regulations, not inconsistent with law or with a rule adopted under Section 112.003, that the auditor considers necessary for the speedy and proper collecting, checking, and accounting of the revenues and other funds and fees that belong to the county or to a person for whom a district clerk, district attorney, county officer, or precinct officer has made a collection or for whose use or benefit the officer holds or has received funds. Pursuant to Local Government Code Section 112.002 (a) and (b), the County Auditor requires the submittal of properly completed reports (i.e., *Monthly Fines and Fees Report*, *Schedule of Receipts and Deposits*, a copy of the Office of Court Administration's "Official JP Monthly Report", etc.) for checking and properly accounting for funds collected by the Justice of the Peace Offices.

Formal procedures have not been implemented to ensure that properly completed reports are filed with the County Auditor's Office within five days after the last day of each month. Timely submittal of these reports helps ensure that revenues are recognized in a timely manner.

Recommendation:
Management should develop and implement formal procedures to ensure that properly completed reports are filed with the County Auditor's Office within five days after the last day of each month.

Observation No. 3:
We noted during our review that 2 cash bonds posted on February 6, 2013 by defendants who failed to appear before the Justice of the Peace were not forfeited (liquidated) by the 10th workday following the date of their release from jail (see Exhibit B). According to the comments in *AbleTerm*'s docket book, a hearing was set for August 22, 2013; however, as of today, it appears that the hearing was not held and the cash bonds remain on deposit.

The Code of Criminal Procedure Article 45.044 (a) (2) states "A justice or judge may enter a judgment of conviction and forfeit a cash bond posted by the defendant in satisfaction of the defendant's fine and cost if the defendant fails to appear according to the terms of the defendant's release." Pursuant to the terms of the cash bond, the defendant must appear before the Justice of the Peace by the 10th workday following the date of their release from jail. If the defendant fails to appear, the Justice of the Peace may declare the cash bond forfeited, enter a judgment of guilty, assess a fine, and apply the cash bond to the payment of the imposed judgment.

Formal monitoring procedures were not in place to ensure that bonds posted by defendants who failed to appear before the Justice of the Peace were forfeited by the 10th workday following the date of their release from jail. This may result in the misuse of County funds.

Recommendation:
Management should develop and implement formal monitoring procedures to ensure that bonds posted by defendants who fail to appear before the Justice of the Peace are forfeited by the 10th workday following the date of their release from jail.

Observation No. 4:
We noted during our review that, at times, collections were not deposited at the bank on a daily basis (e.g., collections for September 11, 2013 ($695), September 12, 2013 ($687.10), and September 13, 2013 ($1,019.10) were not deposited until September 16, 2013; collections for September 17, 2013 ($1,136.10), September 18, 2013 ($579.30), and September 19, 2013 ($1,100.10) were not deposited until September 23, 2013, etc.).

Pursuant to the "Cash Handling Guidelines and Procedures" prescribed by the County Auditor's Office, cash receipts must be deposited intact on a daily basis, unless the amount collected is less than $100.00

Formal monitoring procedures have not been implemented to ensure that collections are deposited at the bank on a daily basis. This may result in the loss or misuse of County funds.

Recommendation:
Management should develop and implement formal monitoring procedures to ensure that collections are deposited at the bank on a daily basis.

Observation No. 5:
We noted during our review that 3 of 5 online credit card transactions received during the month of September 2013 were not promptly receipted. The online credit card transactions received on September 23, 2013 and September 27, 2013 were subsequently receipted on October 15, 2013. Consequently, the applicable case dispositions were not recorded in *AbleTerm* in a timely manner.

The County Auditor's Office requires that all cash (i.e., cash, checks, credit card payments, etc.) received be promptly recorded and controlled using pre-numbered official County receipts. In addition, the case dispositions should be recorded in *AbleTerm* upon receipt of payment.

Formal procedures have not been developed and implemented to ensure that credit card transactions are promptly receipted and case dispositions are entered in a timely manner. This may result in the loss or misuse of County funds. In addition, failure to timely enter case dispositions may result in the arrest of the defendant, in error.

Recommendation:
Management should develop and implement formal monitoring procedures to ensure that credit card transactions are promptly receipted and case dispositions are entered in a timely manner.

Observation No. 6:
We noted during our review that 12 of 20 *Cashier's Daily Close-Out Reports* (Close-Out Reports) prepared during the month of September 2013 were not submitted to the County Treasurer's Office on a daily basis after the bank deposit was made. The Close-Out Reports were submitted from 2 to 9 days after the bank deposit was made.

The County Auditor's Office requires that cashiers reconcile cash on hand to receipts issued and the approved change fund, if any, on a daily basis by utilizing the *Cashier's Daily Close-Out Report*. Once the reconciliation is completed and the collections are deposited to the County's General Fund bank account, the Close-Out Report along with the bank validated deposit slip must be submitted to the County Treasurer's Office on a daily basis. The County Treasurer's Office utilizes the Close-Out Report, along with the bank validated deposit slip to timely receipt and account for the collections deposited to the County's General Fund bank account.

Formal monitoring procedures have not been developed and implemented to ensure that the Close-Out Report is submitted to the County Treasurer's Office on a daily basis. Failure to submit the Close-Out Report to the County Treasurer's Office on a daily basis results in the improper accounting of County funds.

Recommendation:
Management should develop and implement formal monitoring procedures to ensure that the Close-Out Report is submitted to the County Treasurer's Office on a daily basis.

Observation No. 7:
We noted that receipts generated from the credit card machine contain the name of the previous Justice of the Peace that held office. The receipts should be imprinted with the name of the current Justice of the Peace's name and/or the name of the department (i.e., Justice of the Peace Homer Jasso, Precinct 4, Place 2 or Justice of the Peace, Precinct 4, Place 2).

Pursuant to the "Cash Handling Guidelines and Procedures" prescribed by the County Auditor's Office, receipts must be imprinted with the name of the current office holder and/or the name of the department.

Formal procedures have not been developed and implemented to ensure that receipts generated from the credit card machine contain the name of the current justice of the Peace that is holding office. This may result in the improper accounting of County funds.

Recommendation:
Management should develop and implement formal monitoring procedures to ensure that receipts generated from the credit card machine contain the name of the current justice of the Peace that is holding office.

Observation No. 8:
We noted during our review that procedures for voiding receipts were not always properly followed. At times, voided receipts did not contain the signature of the cashier requesting the void and signature of the individual responsible for approving the void.

The County Auditor's Office requires that if a cashier makes an error, the receipt be voided. The following procedures must be followed:

a. The Cashier must obtain approval by his/her supervisor prior to voiding the receipt. In addition, the Cashier must provide the reason for the void, date of void, and their signature on the voided receipt.
b. The supervisor must sign & date the void receipt to document responsibility for verifying that the void was properly completed (i.e., all copies of the receipt are marked "VOID", contain an explanation for the void, contain the date the receipt was voided and signature of the employee requesting the void).
c. If a new receipt is issued, the voided receipt number and the new receipt number should be cross-referenced.
d. All copies of the voided receipt must be securely attached together &submitted to the County Auditor's Office.
e. Computer access controls to void receipts should be limited to supervisors.

Formal procedures have been developed and implemented to ensure receipts are properly voided. This may result in the loss or misuse of County funds.

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

Observation No. 9:
We noted during our review that, at times, the daily mail log did not contain the signatures of the individuals responsible for preparing the mail log and verifying that an official County receipt was issued for each mail-in payment listed on the mail log.

The County Auditor's Office requires that mail-in payments be listed on a daily mail log. The mail log should be signed by the individuals responsible for preparing the mail log and verifying that an official County receipt was issued for each mail-in payment listed on the mail log.

Formal monitoring procedures were not in place to ensure that the daily mail was properly prepared. This may result in the loss or misuse of County funds.

Recommendation:
Management should develop and implement formal monitoring procedures to ensure that the daily mail is properly prepared. Please refer to the mail log section of the "Cash Handling Guidelines and Procedures" prescribed by the County Auditor's Office for the minimum procedures to be implemented for processing mail-in payments.

Please provide written management response to the observations noted above by November 22, 2013.

If you should have any questions or would like to schedule a meeting to discuss the above noted observations, please do not hesitate to contact Yvonne Torres, Revenue Audit Supervisor, at 318-2511 ext. 4642, Arcy B. Duran, CPA, Director of Audit, at ext. 4645, or me at ext. 4604.

Respectfully,

Ray Eufracio, CPA
County Auditor

Enclosures

cc: Valde Guerra, Commissioners Court Executive Officer

JUSTICE OF THE PEACE
MONTHLY FINES AND FEES COLLECTED
FOR THE MONTH OF: ~~August 13~~ PBC September 2013

Judge: Homero A. Jasso
Precinct No. 4 **Place No.** 2
City: EDINBURG, TX
Hidalgo County, Texas

Part I: RECAP OF AMOUNT PAYABLE TO THE COUNTY TREASURER

TOTAL CASH COLLECTED	(Receipts #s)	23333J42 ~~23561J42~~	THRU	23561J42 ~~23539J42~~	$ 33,493.60 ~~33,193.60~~ ✓
	(Control #s)	~~2518183~~ 2518185	THRU	~~2518083~~ 2518105	X10
Sheriff's "D" Report	(Receipt #s)	23699J42		23702J42	
	(Control #s)				

LESS: DUE AS REFUNDS $ -
Overpayment

COST ON DEPOSIT - X7

ADD: COST ON DEPOSIT LIQUIDATED - X7
INTEREST EARNED ON BANK ACCOUNT -

AMOUNT OWED TO COUNTY (Should Match Amt in Part III) $ 33,493.60 X3

Less: Total amount of remittances to County Treasurer (From Part II) $ 34,060.60 ~~32,710.60~~
Total funds due to County Treasurer (Overtransfer Made to Co Treas.) (567) ~~783.00~~ X4 ✓

Part II: REMITTANCES MADE TO THE COUNTY TREASURER

DESCRIPTION	AMOUNT	RECEIPT NO.
Total Collections for the Month (See Schedule of Receipts & Deposits)	$ ~~32,710.00~~ 32710.60 X1	
Add: Interest Earned and Paid to County Treasurer	$ -	
Add: Previous Month's Bond Overtransfer (Feb. 2013 + Aug. 2013)	567.00 ~~$0.00~~	
Add: HCSO Monthly "D" Collections Report	783.00 ~~$0.00~~ X9	
	34,060.60	
	$ ~~32,710.60~~ X4	

PREPARED BY: J. Rodd DATE PREPARED: 10/14/2013

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

RECEIVED
CAS 10/15/2013

JUSTICE OF THE PEACE 10/15/2013 DATE

THIS REPORT IS DUE IN THE OFFICE OF THE COUNTY AUDITOR BEFORE THE FIFTH (5TH) WORKING DAY OF THE FOLLOWING MONTH (LGC § 114.001)

COUNTY AUDITOR'S FORM RE-JP-004 HIDALGO COUNTY AUDITOR'S OFFICE REVISED: 2/2010
APPROVED BY: [illegible]
DATE: 10/30/13 10/30/13

X7

JUSTICE OF THE PEACE
MONTHLY FINES AND FEES COLLECTED
FOR THE MONTH OF: ~~August 13~~ PDC September 2013

Judge: Homero A. Jasso
Precinct No. 4 Place No. 2
City: EDINBURG, TX
Hidalgo County, Texas

Part III: SUMMARY OF COLLECTIONS PAYABLE TO THE COUNTY TREASURER

Name of Fine, Fee, Court Cost	# Issued/ Filed	Statute Reference	Detail of Amt Collected	GL Acct No	Amt. Collected
FINES:					13,068.95
County Fines (Local Fine)		LGC 113 004, PC 12 23		1200-351-10-868-000-0-000	$ ~~12,994.00~~
Texas Parks & Wildlife 85% Fine (State Fine)		TPWC 12 107		1100-207-20-000-012-0-000	-
No Safety Belt 50% Fine (State Fine)		TRC 545 412, 545 413		1100-207-20-000-028-0-000	175.00 ~~174.00~~
Gross Weight 50% Fine (State Fine)		TRC Sec 621 506(g)		1100-207-20-000-013-0-000	-
School District 50% Fines		Educ Code § 25 093 (d) 1 (A)		1100-207-30-000-011-0-000	-
LOCAL COURT COSTS AND FEES:					
Courthouse Security Adm. Fee($3)		C C P Art 102 017 (b)		1241-341-10-060-001-0-000	403.55 ~~403.58~~
Courthouse Security Fund JP ($1)		C C P Art 102 017		1245-341-10-868-000-0-000	105.07 ~~105.09~~
Justice Court Technology Fund ($4)		C C P Art 102 0173		1242-341-10-060-000-0-000	514.05 ~~514.11~~
Time Payment - @40% OF $25.00 ($10 00)		LGC 133 103 (d)		1100-341-10-060-001-0-000	19.15 -
Time Payment - @ 10% of $25.00 ($2 50)		LGC 133 103 (e)		1100-341-10-060-002-0-000	4.78 -
Administrative Local Transaction Fee ($2)		C C P Art 102 072		1100-341-10-060-003-0-000	292.14 ~~287.62~~
Motor Vehicle Adm. Fee ($10-$20) (Commissioners Court Only)		TRC Sec 548 605, 521 026, 502 407		1100-341-10-060-004-0-000	110.00 ~~130.00~~
Special Fees			374.90	1100-341-10-868-000-0-000	384.90 ~~384.80~~
Deferred Disposition		C C P Art. 45 051	~~331.80~~		
Administrative Fee - "Drivers Safety Course" ($10)		C C P Art. 45 051(f)	10 00		
Support of Judiciary Fund ($ 60)		LGC 133 105		1100-341-10-060-009-0-000	63.65 ~~63.66~~
Traffic Fee ($3)		T R C 542 403		1100-341-10-868-000-0-000	324.32 ~~324.35~~
Child Safety ($20-$25)		C C P Art 102 014		1100-341-10-060-011-0-000	165.00 ~~170.00~~
STATE COURT COSTS AND FEES:					
Criminal Justice Planning Fund C C.P. ($5)		C C P Art 102 081		1100-207-20-000-003-0-000	-
State General Revenue Fund ($2 50)		C C P Art 102 015		1100-207-20-000-010-0-000	-
Law Enforcement Education Fund (____$1,____$1.50,____$3.50)		Govt. Code Sec. 415.083		1100-207-20-000-011-0-000	-
Operators and Chauffeurs License Fund ($75)		T R C 601 192		1100-207-20-000-031-0-000	-
Time Payment - @50% OF $25.00 ($12.50)		LGC 133 103 (b)		1100-207-20-000-005-0-000	13.94 -
Juvenile Crime and Delinquency Fund (____$ 25, ___$ 50)		C C P Art 102 075(m)		1100-207-20-000-007-0-000	6 25
Comprehensive Rehabilitation Fund ($5)		C C P Art. 102 082		1100-207-20-000-008-0-000	-
Fugitive Apprehension Fund ($5)		C C P Art 102 019 (a) 2		1100-207-20-000-009-0-000	75 00
Consolidated Court Costs Fund ($17)		CCP 102 075 (a) 5 LGC 133 102		1100-207-20-000-015-0-000	4495.51 ~~4,500.00~~
Compensation Victims Of Crime Fund (___$3, ___$5, ___$15, ___$35)		C C P Art 56 55 (2) & (3)		1100-207-20-000-017-0-000	225 00
Judicial & Court Personnel Training Fund (____$1, ____$2)		Govt. Code Sec. 56 001 (b)		1100-207-20-000-037-0-000	20 00
Correctional Managment Institute of Texas Fund ($.50)	4	CCP Art. 102 073		1100-207-20-000-029-0-000	5.00
Indigent legal Services Fee-JP ($6)	41	Govt. Code Sec 101 141 (2)(B)		1100-207-20-000-004-0-000	246.00
State Traffic Fee- Subtitle C ($30)		TRC Sec 542 4031		1100-207-20-000-035-0-000	2,063.062.00 ~~2,063.06~~
Jury Service Fee ($4)		C C P Art. 102 0045		1100-207-20-000-053-0-000	424.27 ~~424.33~~
Support of Judiciary Fund ($5.40)		LGC 133 105		1100-207-20-000-054-0-000	531.83 ~~531.89~~
Birth Certificate Fee ($1.80)	-	HSC 191 0226(f)		1100-207-20-000-039-0-000	-
Defensive Driving Record Fee ($12)		C C P Art 45 0511(c-1)		1100-207-20-000-057-0-000	-
Indigent Defense Representation Fund ($2)		LGC 133 107/ GC 102 023		1100-207-20-000-059-0-000	171.19
Moving Violation Fee ($0.10)		C C P Art 102 022 GC		1100-207-20-000-061-0-000	4.04 ~~4.07~~
~~Safety Seat Violation Fee ($0.15)~~ Electronic Filing Fee		TC 545 412 (b-1)		1100-207-20-000-010-0-000	410.00 -
ARREST /WARRANT FEES: STATE		C C P Art 102 011			
D.P.S. (_____$3,_____$5,_____$35,_____$50)				1100-207-20-000-019-0-000	493.70 ~~493.79~~
T.A.B.C. (_____$3,_____$5,_____$35,_____$50)				1100-207-20-000-020-0-000	25.00 ~~20.00~~
P.K.W.L. (_____$3,_____$5,_____$35,_____$50)				1100-207-20-000-021-0-000	-
ARREST /WARRANT/SERVICE FEES: COUNTY		LGC 118 131			
Sheriff Fees:				1100-342-10-060-001-0-000	73.86
Constable Fees:					
Precinct #1				1100-342-10-291-000-0-000	200 00
Precinct #2				1100-342-10-292-000-0-000	70 00
Precinct #3				1100-342-10-293-000-0-000	70 00
Precinct #4				1100-342-10-294-000-0-000	6,024.75 ~~6,025.00~~
Precinct #5				1100-342-10-295-000-0-000	-
District Attorney Fees				1100-341-10-060-007-0-000	-
Tax Assessor Fraud Investigators				1100-342-10-060-002-0-000	4 00
School District Arrest Fee				1100-342-10-060-003-0-000	50 00
Fire Marshal Fee				1100-342-20-060-001-0-000	-
Due to Others					
Warrant Fees Due to Other Law Enforcement Agencies		C C P Art 102 011 (a) 2 (A)		1100-207-30-000-003-0-000	0 ~~1.00~~
Refund - Overpayments				1100-202-00-000-014-0-000	20 30
Due to Others				1100-202-00-000-014-0-000	0 ~~11.00~~
Restitution				1100-202-00-000-014-0-000	-
~~Justice Fees (Local Fees)~~				1100-341-10-060-001-0-000	1,130 30
Small Claims Court Filing Fee ($25)		LGC 118 121/118 122	75 00		
Justice Court Filing Fee ($25)		LGC 118 121/118 122	~~0 250 00~~		
~~Forcible Entry and Detainer Court Filing Fee ($25)~~ Debt Claim Fee		LGC 118 121/118 122	~~700.00~~		
~~Transcript Fees ($10)~~ Landlord/Tenant Fee		LGC 118 121/118 123 (b)	~~250.00~~		
Abstract Fees ($5)		LGC 118 121/118 123 (c)	60 00		
Writ Filing Fee ($5)		LGC 118 121/118 123 (d)	55 00		
Issuing other Document ($1 1st pg, .25 for each addit pg)		LGC 118 121/118 123 (e)	0 40		
Certified Copies of Court Papers ($2 1st pg, .25 for each addt'l pg)		LGC 118 121	-		
Probable Cause Tow Hearing Fee ($20)		LGC 11 161(b)4	-		
Birth Certificates ($22 each)		HSC 191 0045 (3)(d)		1100-341-10-060-001-0-000	-
Death Certificates ($20 each, each addt'l $3)		HSC 191 0045 (3)(d)		1100-341-10-060-001-0-000	-
Preservation of Vital Statistics Fee ($1 each)		HSC Sec 191 0045 (h)		1100-341-10-060-008-0-000	-
Jury Fees (Civil $5, Criminal $3)		Rules of Civil Proc., Rule 344, CCP 102 004		1100-341-10-060-006-0-000	-
ADD: Interest Earned on Bank Account				1100-361-11-000-008-0-000	-
				TOTAL AMOUNT DUE TO THE COUNTY TREASURER:	$ ~~33,438.10~~

HIDALGO COUNTY AUDITOR'S OFFICE
APPROVED BY: [illegible] LPT
DATE: 10/30/13 10/30/13

THIS REPORT IS DUE IN THE OFFICE OF THE COUNTY AUDITOR BEFORE THE FIFTH (5TH) WORKING DAY OF THE FOLLOWING MONTH (LGC § 114 001)

COUNTY AUDITOR'S FORM RE -JP-004 REVISED 2-2010

32443.00

JUSTICE OF THE PEACE HOMER JASSO
SCHEDULE OF ADJUSTMENTS
FOR THE PERIOD ENDING SEPTEMBER 30, 2013

Please contact IT Department to change the case type to Debt Claim. As of September 1, 2013 Civil Case should no longer be used. In addition, DCF should be used instead of CFF.

Receipt #	Docket #...	Da	fense Descrip	ff.Date	CCC	CFF	CHS	CHSJP	CMIT	CO	CON4	CRF	CVCA	DD	DIS3	DPS	DSC	DTO	EFF	FA	IDF	IND	JCD	JCPT	JCTF	JSF	LTF	MVF	SAF	SCF	SJFC	SJFS	SO	STF	TFC	WF	WFPREC4	Total
23371J4	JP2013-509		Civil Case	9/9/2013		25					70								10			6																111
23372J4	JP2013-510		Civil Case	9/9/2013		25					70								10			6																111
23373J4	JP2013-511		Civil Case	9/9/2013		25					70								10			6																111
23374J4	JP2013-512		Civil Case	9/9/2013		25					70								10			6																111
23375J4	JP2013-513		Civil Case	9/9/2013		25					70								10			6																111
23378J4	JP2013-514		Civil Case	9/9/2013		25					70								10			6																111
23380J4	JP2013-515		Civil Case	9/9/2013		25					140								10			6																181
23417J4	JP2013-519		Civil Case	9/16/2013		25					70								10			6																111
23419J4	JP2013-520		Civil Case	9/16/2013		25					70								10			6																111
23421J4	JP2013-521		Civil Case	9/16/2013		25					70								10			6																111
23422J4	JP2013-522		Civil Case	9/16/2013		25					70								10			6																111
23423J4	JP2013-523		Civil Case	9/16/2013		25					70								10			6																111
23424J4	JP2013-524		Civil Case	9/16/2013		25					70								10			6																111
23425J4	JP2013-525		Civil Case	9/16/2013		25					70								10			6																111
23427J4	JP2013-526		Civil Case	9/16/2013		25					70								10			6																111
23428J4	JP2013-527		Civil Case	9/16/2013		25					70								10			6																111
23429J4	JP2013-528		Civil Case	9/16/2013		25					70								10			6																111
23431J4	JP2013-529		Civil Case	9/16/2013		25					70								10			6																111
23433J4	JP2013-530		Civil Case	9/16/2013		25					70								10			6																111
23435J4	JP2013-531		Civil Case	9/16/2013		25					70								10			6																111
23437J4	JP2013-532		Civil Case	9/16/2013		25					70								10			6																111
23438J4	JP2013-533		Civil Case	9/16/2013		25					70								10			6																111
23439J4	JP2013-534		Civil Case	9/16/2013		25					70								10			6																111
23440J4	JP2013-535		Civil Case	9/16/2013		25					70								10			6																111
23441J4	JP2013-536		Civil Case	9/16/2013		25					70								10			6																111
23443J4	JP2013-537		Civil Case	9/16/2013		25					70								10			6																111
23444J4	JP2013-538		Civil Case	9/16/2013		25					70								10			6																111
23454J4	JP2013-540		Civil Case	9/17/2013		25					140								10			6																181

Please contact IT Department to change the case type to Landlord/Tenant. As of September 1, 2013 FED should no longer be used. In addition, LFT fee code should be assessed instead of CFF.

Receipt #	Docket #...	Da	fense Descrip	ff.Date	CCC	CFF	CHS	CHSJP	CMIT	CO	CON4	CRF	CVCA	DD	DIS3	DPS	DSC	DTO	EFF	FA	IDF	IND	JCD	JCPT	JCTF	JSF	LTF	MVF	SAF	SCF	SJFC	SJFS	SO	STF	TFC	WF	WFPREC4	Total
23370J4	JP2013-508		Forcible Entry	9/9/2013		25					70								10			6																111
23384J4	JP2013-516		Forcible Entry	9/10/2013		25					70								10			6																111
23412J4	JP2013-517		Forcible Entry	9/16/2013		25					70								10			6																111
23415J4	JP2013-518		Forcible Entry	9/16/2013		25					70								10			6																111
23447J4	JP2013-539		Forcible Entry	9/16/2013		25					70								10			6																111
23498J4	JP2013-541		Forcible Entry	9/23/2013		25					70								10			6																111
23503J4	JP2013-542		Forcible Entry	9/23/2013		25					70								10			6																111
23520J4	JP2013-544		Forcible Entry	9/24/2013		25					70								10			6																111
23525J4	JP2013-545		Forcible Entry	9/24/2013		25					70								10			6																111
23531J4	JP2013-546		Forcible Entry	9/24/2013		25					70								10			6																111

Needs needs LTF

Receipt #	Docket #...	Da	fense Descrip	ff.Date	CCC	CFF	CHS	CHSJP	CMIT	CO	CON4	CRF	CVCA	DD	DIS3	DPS	DSC	DTO	EFF	FA	IDF	IND	JCD	JCPT	JCTF	JSF	LTF	MVF	SAF	SCF	SJFC	SJFS	SO	STF	TFC	WF	WFPREC4	Total
23524J4	T99-4791J42		NO DRIVER'S	9/25/1999	17		3			67.75			15			5				5			0.25	2														115

Needs LTF and CRF should be assessed

Receipt #	Docket #...	Da	fense Descrip	ff.Date	CCC	CFF	CHS	CHSJP	CMIT	CO	CON4	CRF	CVCA	DD	DIS3	DPS	DSC	DTO	EFF	FA	IDF	IND	JCD	JCPT	JCTF	JSF	LTF	MVF	SAF	SCF	SJFC	SJFS	SO	STF	TFC	WF	WFPREC4	Total
23523J4	T99-4780J42		UNRESTRAIN	9/25/1999	17		3			53			15			5				5			0.25	2														100.25

Should not have CRF

Receipt #	Docket #...	Da	fense Descrip	ff.Date	CCC	CFF	CHS	CHSJP	CMIT	CO	CON4	CRF	CVCA	DD	DIS3	DPS	DSC	DTO	EFF	FA	IDF	IND	JCD	JCPT	JCTF	JSF	LTF	MVF	SAF	SCF	SJFC	SJFS	SO	STF	TFC	WF	WFPREC4	Total
23376J4	JP03-05-1211		NO SAFETY I	5/17/2003	17		3		0.5	25		25	15			5				5			0.5	2	4		2								3			107

WF fee code should not be assessed. Warrant fee belongs to what Law Enforcement Agency?

Receipt #	Docket #...	Da	fense Descrip	ff.Date	CCC	CFF	CHS	CHSJP	CMIT	CO	CON4	CRF	CVCA	DD	DIS3	DPS	DSC	DTO	EFF	FA	IDF	IND	JCD	JCPT	JCTF	JSF	LTF	MVF	SAF	SCF	SJFC	SJFS	SO	STF	TFC	WF	WFPREC4	Total
23416J4	JP07-06-303		SPEEDING (E	5/25/2007	12.34		0.92	0.31		4						1.53									1.24	1.24	3.56			0.19	1.06		9.25	0.92	15.44		52

Arrest fee code should not be used, arrest fee belongs to what law enforcement agency

Receipt #	Docket #...	Da	fense Descrip	ff.Date	CCC	CFF	CHS	CHSJP	CMIT	CO	CON4	CRF	CVCA	DD	DIS3	DPS	DSC	DTO	EFF	FA	IDF	IND	JCD	JCPT	JCTF	JSF	LTF	MVF	SAF	SCF	SJFC	SJFS	SO	STF	TFC	WF	WFPREC4	Total
23500J4	JP07-11-169		POSS OF DR	10/10/2007	40		3	1		237															4	4	2			0.6	3.4						300

EXHIBIT A

JUSTICE OF THE PEACE HOMER JASSO
SCHEDULE OF ADJUSTMENTS
FOR THE PERIOD ENDING SEPTEMBER 30, 2013

These offenses are on the list of DPS moving violations, therefore, should have MVF.

Receipt #	D ckst #	Da	fense Descrip	fi Date	CCC	CFF	CHS	CHSJP	CMIT	CO	CON4	CRF	CVCA	DD	DIS3	DPS	DSC	DTO	EFF	FA	IDF	IND	JCD	JCPT	JCTF	JSF	LTF	MVF	SAF	SCF	SJFC	SJFS	SO	STF	TFC	WF	WFPREC4	Total
23699J42	JP11-02-026		NO DRIVER'S	1/25/2011	40		3	1		168											2				4	4	2				0.6	5.4	5				50	283
23346J42	JP11-03-056		NO DRIVER'S	3/23/2011	29.66		2.24	0.74								3.74					1.49				2.99	2.98	1.5				0.44	4.02						50
23507J42	JP13-01-081		NO DRIVER'S	12/26/2012	40		3	1		68						5					2				4	4	2				0.6	5.4						133
23334J42	JP13-06-141		NO DRIVER'S	5/28/2013	40		3	1		68						5					2				4	4	2				0.6	5.4						133
23363J42	JP13-07-105		NO DRIVER'S	7/4/2013	40		3	1		68						5					2				4	4	2				0.6	5.4						133

This offense is NOT on the list of DPS moving violations, therefore, should NOT have MVF

Receipt #	D ckst #	Da	fense Descrip	fi Date	CCC	CFF	CHS	CHSJP	CMIT	CO	CON4	CRF	CVCA	DD	DIS3	DPS	DSC	DTO	EFF	FA	IDF	IND	JCD	JCPT	JCTF	JSF	LTF	MVF	SAF	SCF	SJFC	SJFS	SO	STF	TFC	WF	WFPREC4	Total
23466J42	JP13-06-131		NO SAFETY I	5/20/2013	40		3	1		50						5					2				4	4	2	0.1		0.6	5.4			30	3		150.1
23465J42	JP13-08-051		NO SAFETY I	7/8/2013	40		3	1		49.9						5					2				4	4	2	0.1		0.6	5.4			30	3		150
23548J42	JP13-08-054		NO SAFETY I	7/12/2013	40		3	1								5	10				2				4	4	2	0.1		0.6	5.4			30	3		110.1
23482J42	JP13-08-040		NO SAFETY I	7/13/2013	40		3	1						49.9		5					2				4	4	2	0.1		0.6	5.4			30	3		150

Arrest fee needs to be assessed.

Receipt #	D ckst #	Da	fense Descrip	fi Date	CCC	CFF	CHS	CHSJP	CMIT	CO	CON4	CRF	CVCA	DD	DIS3	DPS	DSC	DTO	EFF	FA	IDF	IND	JCD	JCPT	JCTF	JSF	LTF	MVF	SAF	SCF	SJFC	SJFS	SO	STF	TFC	WF	WFPREC4	Total
23344J42	JP13-08-381		FAIL TO YIEL	8/10/2013	40		3	1		99.9								5			2				4	4	2	0.1			0.6	5.4		30	3			200

Due to type of offense, fine cannot be more than $50.

Receipt #	D ckst #	Da	fense Descrip	fi Date	CCC	CFF	CHS	CHSJP	CMIT	CO	CON4	CRF	CVCA	DD	DIS3	DPS	DSC	DTO	EFF	FA	IDF	IND	JCD	JCPT	JCTF	JSF	LTF	MVF	SAF	SCF	SJFC	SJFS	SO	STF	TFC	WF	WFPREC4	Total
23474J42	JP13-09-090		NO SAFETY I	9/1/2013	40		3	1		50.1						5					2				4	4	2				0.6	5.4		30	3			150.1

Dismissal Fee should be $10 pursuant to TC504.945

Receipt #	D ckst #	Da	fense Descrip	fi Date	CCC	CFF	CHS	CHSJP	CMIT	CO	CON4	CRF	CVCA	DD	DIS3	DPS	DSC	DTO	EFF	FA	IDF	IND	JCD	JCPT	JCTF	JSF	LTF	MVF	SAF	SCF	SJFC	SJFS	SO	STF	TFC	WF	WFPREC4	Total
23549J42	JP13-09-272		OBSTRUCTE	9/7/2013						20																												20

Dismiss Fee should not have been assessed

Receipt #	D ckst #	Da	fense Descrip	fi Date	CCC	CFF	CHS	CHSJP	CMIT	CO	CON4	CRF	CVCA	DD	DIS3	DPS	DSC	DTO	EFF	FA	IDF	IND	JCD	JCPT	JCTF	JSF	LTF	MVF	SAF	SCF	SJFC	SJFS	SO	STF	TFC	WF	WFPREC4	Total
23353J42	JP09-09-181		NO HUNTING	9/5/2009											20																							20

Based on judement date, time payment should be assessed. LTF needs to be assessed.

Receipt #	D ckst #	Da	fense Descrip	fi Date	CCC	CFF	CHS	CHSJP	CMIT	CO	CON4	CRF	CVCA	DD	DIS3	DPS	DSC	DTO	EFF	FA	IDF	IND	JCD	JCPT	JCTF	JSF	LTF	MVF	SAF	SCF	SJFC	SJFS	SO	STF	TFC	WF	WFPREC4	Total
23341J42	JP05-01-1437		SPEEDING (E	1/28/2005						136																												136

Based on judement date, time payment should be assessed.

Receipt #	D ckst #	Da	fense Descrip	fi Date	CCC	CFF	CHS	CHSJP	CMIT	CO	CON4	CRF	CVCA	DD	DIS3	DPS	DSC	DTO	EFF	FA	IDF	IND	JCD	JCPT	JCTF	JSF	LTF	MVF	SAF	SCF	SJFC	SJFS	SO	STF	TFC	WF	WFPREC4	Total
23405J42	JP05-10-623		SPEEDING (E	10/18/2005						121																	2										123
23342J42	JP08-08-288		FAIL TO STOI	7/28/2008	0.78		0.05	0.02		46						0.09					0.04				0.07	0.08	2.12				0.02	0.11		0.58	0.06			50
23477J42	JP08-09-423		DISPLAY EXF	8/28/2008	10.14		0.78	0.26		81						1.26					0.51				1.01	1.02	2.5				0.16	1.38						100

If offense occurred in school zone, then CS $25 should be assessed. If it did NOT, then MVF should not be assessed.

Receipt #	D ckst #	Da	fense Descrip	fi Date	CCC	CFF	CHS	CHSJP	CMIT	CO	CON4	CRF	CVCA	DD	DIS3	DPS	DSC	DTO	EFF	FA	IDF	IND	JCD	JCPT	JCTF	JSF	LTF	MVF	SAF	SCF	SJFC	SJFS	SO	STF	TFC	WF	WFPREC4	Total
23379J42	JP10-06-321		WIRELESS C	5/21/2010	40		3	1		300.1											2				4	4	2	0.1	5		0.6	5.4		30	3			400.2

EXHIBIT A

Justice of the Peace Homero A. Jasso
Precinct 4, Place 2
Schedule of Bonds on Deposit
September 30, 2013

Year	Receipt Date	Docket No.	Bond Amount
2013			
	2/6/2013	JP08-12-824	$ 200.00
	2/6/2013	JP08-12-823	$ 200.00
		Total	$ 400.00

EXHIBIT B

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

January 10, 2014

The Honorable Homero A. Jasso
Hidalgo County Justice of the Peace Pct. 4, Pl. 2
224 N. 12th Ave.
Edinburg, Texas 78539

Re: Review of *Monthly Fines and Fees Report* and Supporting Documentation
For the month of October 2013

Dear Judge Jasso:

We have conducted a limited scope review of the *Monthly Fines and Fees Report* and supporting documentation for the month of October 2013 pursuant to Local Government Code §115.002 (a), §115.002 (b), and Code of Criminal Procedure Article 103.011. The objective of the review was to determine if fines, fees, and court costs collected were properly accounted and reported.

Scope:
The scope of our review was limited to collections reported by your office on the *Monthly Fines and Fees Report* for the month of October 2013. 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 fines, fees, and court cost statutes and schedules. The following procedures were also performed:

- Reviewed the submittal dates of the *Monthly Fines and Fees Report* and applicable supporting documentation to the County Auditor's Office to determine if the report and applicable supporting documentation were received within five days after the last day of the month pursuant to Local Government Code § 114.001 (b).
- Verified the signature on the *Monthly Fines and 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 Fines and Fees Report* by footing and cross-footing the report.
- Reviewed receipts issued to determine if fines, fees, and court costs were allocated and reported in the proper amounts and verified whether any adjustments were made.
- Verified that procedures for voided receipts were properly followed.
- Verified that collections per the *Monthly Fines and Fees Report* agreed to: 1.) total receipts issued per *Ableterm's* Receipt Journal Report, 2.) total collections per *Ableterm's* Fee Distribution Reports, 3.)

total deposits made with the County Treasurer, and 4.) total deposits posted to *alio's* Undistributed Receipts general ledger account.

- Verified that "Discharge" collections received by the Sheriff's Office were receipted by the Justice of the Peace Office and included on the *Monthly Fines and Fees Report.*
- Verified the sequence of receipts per the *Monthly Fines and Fees Report* agreed to *Ableterm's* Receipt Journal Report, and the Sheriff's "D" Report. In addition, verified that receipts followed sequential order.
- Compared the Online Credit Card Report to *Ableterm's* Daily Balance Report to ensure all online credit card transactions were timely receipted by the Justice of the Peace and County Treasurer's Office.
- Reviewed *Cashier's Daily Close-Out Reports/Daily Remittance Report* (Close-Out Reports) and County Treasurer receipts to determine whether fees collected were properly accounted & deposited with the County Treasurer on a daily basis.
- Reviewed receipts, Close-Out Reports, *Schedule of Receipts and Deposit* form, mail logs, and the *Monthly Fines and Fees Report*, among other reports, to verify proper completion.
- Verified if cash bonds posted by the defendants who failed to appear before the Justice of the Peace were forfeited (liquidated) by the 10th workday following the date of release from jail.

Conclusion:
Total collections for the month of October 2013 were $48,517.15. Based on the results of our review, we have concluded that fines, fees, and court costs were generally properly accounted and reported; however, the system of internal controls for the accounting and reporting of fines, fees, and court costs require improvement as noted in the following observations.

Observation No. 1:
We reviewed all receipts for the month in review to determine whether fines, fees, and court costs collected were properly allocated and reported.

The results of our review revealed that 35 receipts contained errors in the allocation of fees, fines, and court costs. The Justice of the Peace staff was made aware of the necessary revisions and corrections were made prior to submitting the final *Monthly Fines and Fees Report* to Commissioners Court for approval (see Exhibit A). According to the Court Coordinator, staff does not always have the time to verify that fees, fines, and court costs are applied correctly to the case prior to taking in a payment. In addition, some adjustments are due to fee codes set up in error on *AbleTerm.*

There are numerous statutes that require Justices of the Peace to charge various fines, fees, and court costs for certain services and offenses. Fines, fees, and court costs must be allocated pursuant to State statutes and/or Commissioners Court approval.

The County may be held liable to the State for failure to properly allocate and report fines, fees, and court costs.

Recommendation:
Management should ensure that fines, fees, and court costs are properly allocated and reported. At a minimum, the following procedures should be implemented:

- Staff should be provided with training regarding the proper allocation of fines, fees, and court costs.
- Staff should review the allocation of fines, fees, and court costs before the official County receipt is issued.
- Access for setting up offense codes with the proper fines, fees, and court costs in *AbleTerm* should be limited to staff with adequate knowledge of the applicable allocation.
- Staff should ensure that the proper fines, fees, and court costs allocation, offense date, and judgment date are entered when a case is setup in *AbleTerm.*

Observation No. 2:
Incorrect copies of the Office of Court Administration's "Official JP Monthly Report" (OCA Reports) for the months of March 2012 through October 2013 were filed with the County Auditor's Office. According to the Justice of the Peace staff, the OCA Reports are incorrect due to a programming error. However, the County Auditor's Office has determined that the OCA Reports are incorrect since the jail time activity and several adjustments recommended by the County Auditor's Office have not been entered into *AbleTerm.*

Pursuant to Local Government Code §112.002 (a) authorizes the county auditor to prescribe the system of accounting for the county. In addition, Local Government Code Section 112.002 (b) further states that "the county auditor may adopt and enforce regulations, not inconsistent with law or with a rule adopted under Section 112.003, that the auditor considers necessary for the speedy and proper collecting, checking, and accounting of the revenues and other funds and fees that belong to the county or to a person for whom a district clerk, district attorney, county officer, or precinct officer has made a collection or for whose use or benefit the officer holds or has received funds. Pursuant to Local Government Code Section 112.002 (a) and (b), the County Auditor requires the submittal of properly completed reports (i.e., *Monthly Fines and Fees Report, Schedule of Receipts and Deposits*, a copy of the Office of Court Administration's "Official JP Monthly Report", etc.) for checking and properly accounting for funds collected by the Justice of the Peace Offices.

Failure to ensure that correctly completed reports are filed with the County Auditor's Office may result in the improper recognition of revenues.

Recommendation:
Management should ensure that correctly completed OCA reports are filed with the County Auditor's Office. To accomplish this, all jail time activity and recommended adjustments should be entered into *AbleTerm*. The revised OCA reports should be compared to the applicable Monthly Fines and Fees Reports approved by the County Auditor's Office to ensure that the amounts on both reports agree.

Observation No. 3:
We noted during our review that 2 cash bonds posted on February 6, 2013 by defendants who failed to appear before the Justice of the Peace were not forfeited (liquidated) by the 10th workday following the date of their release from jail (see Exhibit B). According to the comments in *AbleTerm*'s docket book, hearings on the two cases are pending. According to the Court Coordinator, cash bonds are liquidated until a hearing is heard and a guilty judgment is rendered.

The Code of Criminal Procedure Article 45.044 (a) (2) states "A justice or judge may enter a judgment of conviction and forfeit a cash bond posted by the defendant in satisfaction of the defendant's fine and cost if the defendant fails to appear according to the terms of the defendant's release." Pursuant to the terms of the cash bond, the defendant must appear before the Justice of the Peace by the 10th workday following the date of their release from jail. If the defendant fails to appear, the Justice of the Peace may declare the cash bond forfeited, enter a judgment of guilty, assess a fine, and apply the cash bond to the payment of the imposed judgment.

Failure to ensure that hearings for cases in which cash bonds were posted by defendants are heard in a timely manner may result in the misuse of County funds.

Recommendation:
Management should ensure that hearings for cases in which cash bonds are posted by defendants are heard in a timely manner.

Observation No. 4:
Collections were not deposited at the bank on a daily basis (e.g., collections for October 2, 2013 ($1,596.35), October 3, 2013 ($1,710.30), and October 4, 2013 ($5,621.75) were not deposited until October 8, 2013). According to the Court Coordinator, staff is aware of the deposit delays; however, procedures have not been implemented to ensure the collections are deposited on a daily basis.

Pursuant to the "Cash Handling Guidelines and Procedures" prescribed by the County Auditor's Office, cash receipts must be deposited intact on a daily basis, unless the amount collected is less than $100.00

Failure to develop and implement formal monitoring procedures to ensure that collections are deposited at the bank on a daily basis may result in the loss or misuse of County funds.

Recommendation:
Management should develop and implement formal monitoring procedures to ensure that collections are deposited at the bank on a daily basis.

Observation No. 5:
All 5 online credit card transactions received during the month of October 2013 were not promptly receipted. The online credit card transactions received on October 25, 2013, October 30, 2013 and October 31, 2013 were receipted on November 4, 2013. Consequently, the applicable case dispositions were not recorded in

AbleTerm in a timely manner. According to the Court Coordinator, staff attempts to review and receipt online credit transactions on a daily basis; however, procedures are not consistently followed.

The County Auditor's Office requires that all cash (i.e., cash, checks, credit card payments, etc.) received be promptly recorded and controlled using pre-numbered official County receipts. In addition, the case dispositions should be recorded in *AbleTerm* upon receipt of payment.

Failure to ensure that credit card transactions are promptly receipted and case dispositions are entered in a timely manner may result in the loss or misuse of County funds and the arrest of the defendant, in error, respectively.

Recommendation:
Management should ensure that credit card transactions are promptly receipted and case dispositions are entered in a timely manner.

Observation No. 6:
We noted that receipts generated from the credit card machine contain the name of the previous Justice of the Peace that held office. The receipts should be imprinted with the name of the current Justice of the Peace's name and/or the name of the department (i.e., Justice of the Peace Homer Jasso, Precinct 4, Place 2 or Justice of the Peace, Precinct 4, Place 2). According to the Court Coordinator, staff has contacted Hammer merchant card services to update their current information; however, no changes have been made, as of today.

Pursuant to the "Cash Handling Guidelines and Procedures" prescribed by the County Auditor's Office, receipts must be imprinted with the name of the current office holder and/or the name of the department.

Failure to ensure that receipts generated from the credit card machine are imprinted with the current Justice of the Peace's name and/or the name of the department may result in the improper accounting of County funds.

Recommendation:
Management should ensure that receipts generated from the credit card machine are imprinted with the current Justice of the Peace's name and/or the name of the department.

Observation No. 7:
Procedures for voiding receipts were not always properly followed. At times, voided receipts did not contain the signature of the individual requesting the void and signature of the individual responsible for approving the void. According to the Court Coordinator, staff is aware of the procedures and requirements for voiding receipts; however, at times, procedures are accidently omitted.

The County Auditor's Office requires that if a cashier makes an error, the receipt be voided. The following procedures must be followed:

a. The Cashier must obtain approval by his/her supervisor prior to voiding the receipt. In addition, the Cashier must provide the reason for the void, date of void, and their signature on the voided receipt.
b. The supervisor must sign & date the void receipt to document responsibility for verifying that the void was properly completed (i.e., all copies of the receipt are marked "VOID", contain an explanation for the void, contain the date the receipt was voided and signature of the employee requesting the void).
c. If a new receipt is issued, the voided receipt number and the new receipt number should be cross-referenced.
d. All copies of the voided receipt must be securely attached together &submitted to the County Auditor's Office.
e. Computer access controls to void receipts should be limited to supervisors.

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

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

Observation No. 8:
We noted during our review the Close-Out Reports for the month of October 2013 were not properly completed. *Part III Acknowledgment and Approval* did not contain the Justice of the Peace's or his designee's signature to document responsibility for reviewing and approving the Close-Out Report. According to the Court Coordinator, the Justice of the Peace reviews the Close-Out Report on a daily basis; however, fails to sign the Close-Out Report.

Pursuant to the "Cash Handling Guidelines and Procedures" prescribed by the County Auditor's Office, the County official or his/her designee must sign and date the Close-Out Report to document responsibility for reviewing and approving the Close-Out Report.

Failure to ensure that the Justice of the Peace or his designee sign and date the Close-Out Report to document responsibility for reviewing and approving the Close-Out Report may result in the loss or misuse of County Funds.

Recommendation:
Management should ensure that the Justice of the Peace or his designee sign and date the Close-Out Report to document responsibility for reviewing and approving the Close-Out Report.

Please provide written management response to the observations noted above by January 31, 2014.

If you should have any questions or would like to schedule a meeting to discuss the above noted observations, please do not hesitate to contact Gricelda Quintero, Internal Auditor, at 318-2511 ext. 4643, Yvonne Torres, Revenue Audit Supervisor, at ext. 4642, Arcy B. Duran, CPA, Director of Audit, at ext. 4645, or me at ext. 4604.

Respectfully,

Ray Eufracio, CPA
County Auditor

Enclosures

cc: Walde Guerra, Commissioners Court Executive Officer

JUSTICE OF THE PEACE
MONTHLY FINES AND FEES COLLECTED
FOR THE MONTH OF: October-13

PBC

Judge: Homero A. Jasso
Precinct No. 4 **Place No.** 2
City: EDINBURG, TX
Hidalgo County, Texas

Part I: RECAP OF AMOUNT PAYABLE TO THE COUNTY TREASURER

48,644.15 ✓

TOTAL CASH COLLECTED	(Receipts #s)	23562J42 ~~4~~	THRU	23903J42 ~~4~~	$ ~~47,871.90~~ x10
	(Control #s)	2518106 ~~4~~	THRU	2670440 ~~4~~	
Sheriff's "D" Report	(Receipt #s)	24040J42		24043J42	
	(Control #s)				

LESS:	DUE AS REFUNDS		$ -
	Overpayment		
	COST ON DEPOSIT		294.00 ~~127.00~~ x7 ✓
ADD:	COST ON DEPOSIT LIQUIDATED		167.00 - x7 ✓
	INTEREST EARNED ON BANK ACCOUNT		-
			48,517.15 x3 ✓
	AMOUNT OWED TO COUNTY (Should Match Amt in Part III)		$ ~~47,744.90~~
	Less: Total amount of remittances to County Treasurer (From Part II)		49,211.15 ✓ $ ~~47,871.90~~
	Total funds due to County Treasurer (Overtransfer Made to Co Treas.)		(694.00)(~~127.00~~) x4 ✓

Part II: REMITTANCES MADE TO THE COUNTY TREASURER

DESCRIPTION	AMOUNT		RECEIPT NO.
Total Collections for the Month (See Schedule of Receipts & Deposits)	$ 47,871.90	81 ✓	
Add: Interest Earned and Paid to County Treasurer	$ -		
Add: Previous Month's Bond Overtransfer (Feb. 2013 + Aug. 2013)	567.00 ~~$0.00~~		
Add: HCSO Monthly "D" Collections Report	772.25 ~~$0.00~~	x9 ✓	
	$ ~~47,871.90~~	49,211.15	

PREPARED BY: 11/6/2013 DATE PREPARED: K. Ruiz

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

JUSTICE OF THE PEACE — 11/6/2013 DATE

THIS REPORT IS DUE IN THE OFFICE OF THE COUNTY AUDITOR BEFORE THE FIFTH (5TH) WORKING DAY OF THE FOLLOWING MONTH (LGC § 114.001)
COUNTY AUDITOR'S FORM RE-JP-004 REVISED 2/2010

AUDITED BY: THE HIDALGO COUNTY AUDITOR'S OFFICE
DATE: 11-7

x2

JUSTICE OF THE PEACE
MONTHLY FINES AND FEES COLLECTED
FOR THE MONTH OF: October-13

Judge: Homero A. Jasso
Precinct No. 4 Place No. 2

PBC

City: EDINBURG, TX
Hidalgo County, Texas

Part III: SUMMARY OF COLLECTIONS PAYABLE TO THE COUNTY TREASURER

Name of Fine, Fee, Court Cost	# Issued/ Filed	Statute Reference	Detail of Amt Collected	GL Acct No.	Amt. Collected
FINES:					15,737.45
County Fines (Local Fine)		LGC 113 004 PC 12.23		1200-351-10-868-000-0-000	$ ~~18,582.15~~ X1
Texas Parks & Wildlife 85% Fine (State Fine)		TPWC 12.107		1100-207-20-000-012-0-000	-
No Safety Belt 50% Fine (State Fine)		TRC 545.412, 545.413		1100-207-20-000-028-0-000	262.50 ~~312.50~~
Gross Weight 50% Fine (State Fine)		TRC Sec 621.506(g)		1100-207-20-000-013-0-000	0.00 ~~410.00~~
School District 50% Fines		Educ Code § 25.093 (d) 1 (A)		1100-207-30-000-011-0-000	-
LOCAL COURT COSTS AND FEES:					
Courthouse Security Adm Fee(S3)		C C P Art 102.017 (b)		1241-341-10-060-001-0-000	603.88 ~~441.88~~ X1
Courthouse Security Fund JP ($1)		C C P Art 102.017		1245-341-10-868-000-0-000	169.66 ~~100.00~~ X1
Justice Court Technology Fund ($4)		C C P Art 102.0173		1242-341-10-060-000-0-000	789.17 ~~277.14~~ X1
Time Payment - @40% OF $25.00 ($10.00)		LGC 133.103 (d)		1100-341-10-060-001-0-000	71.62 -
Time Payment - @ 10% of $25.00 ($2.50)		LGC 133.103 (e)		1100-341-10-060-002-0-000	1.65 -
Administrative Local Transaction Fee ($2)		C C P Art 102.072		1100-341-10-060-003-0-000	143.21 ~~437.21~~
Motor Vehicle Adm. Fee ($30-$20)		TRC Sec 544.005 521.026 502.407	A	1100-341-10-060-004-0-000	240.00
Special Fees			247.10	1100-341-10-868-000-0-000	247.10 ~~247.90~~
Deferred Disposition		C C P Art 45.051	~~247.00~~		
Administrative Fee - "Drivers Safety Course" ($10)		C C P Art 45.051(f)	-		
Support of Judiciary Fund ($ 60)		LGC 133.105		1100-341-10-060-009-0-000	101.17 ~~90.37~~
Traffic Fee ($3)		T R C 542.403		1100-341-10-868-000-0-000	348.95 ~~351.95~~
Child Safety ($20-$25)		C C P Art 102.014		1100-341-10-060-011-0-000	-
STATE COURT COSTS AND FEES:					
Criminal Justice Planning Fund C.C.P. ($5)		C C P Art 102.051		1100-207-20-000-001-0-000	-
State General Revenue Fund ($2.50)		C C P Art 102.015		1100-207-20-000-010-0-000	-
Law Enforcement Education Fund (____ $1, ____ $1.50, ____ $3.50)		Govt Code Sec 419.002		1100-207-20-000-011-0-000	-
Operators and Chauffeurs License Fund ($75)		T R C 601.192		1100-207-20-000-031-0-000	-
Time Payment - @50% OF $25.00 ($12.50)		LGC 133.103 (b)		1100-207-20-000-005-0-000	33.28 -
Juvenile Crime and Delinquency Fund (____ $ 25, ____ $ 50)		C C P Art 102.075(m)		1100-207-20-000-007-0-000	7.00 ~~9.95~~
Comprehensive Rehabilitation Fund ($5)		C C P Art 102.082		1100-207-20-000-008-0-000	-
Fugitive Apprehension Fund ($5)		C C P Art. 102.014 (a) 2		1100-207-20-000-009-0-000	30.00 ~~35.00~~
Consolidated Court Costs Fund ($17)		CCP 102.081(a) & 102.0172		1100-207-20-000-015-0-000	7643.71 ~~7,490.82~~ X12
Compensation Victims Of Crime Fund (___ $3, ___ $5, ___ $15, ___ $35)		C C P Art 56.55 (2) & (3)		1100-207-20-000-017-0-000	240.00 ~~225.00~~
Judicial & Court Personnel Training Fund (____ $1, ____ $2)		Govt Code Sec 56.001 (b)		1100-207-20-000-027-0-000	31.00 ~~30.00~~
Correctional Management Institute of Texas Fund ($ 50)	A	CCP Art 102.075		1100-207-20-000-029-0-000	6.00
Indigent legal Services Fee-JP ($6)	54	Govt Code Sec 101.161 (2)(B)		1100-207-20-000-004-0-000	324.00
State Traffic Fee- Subtitle C ($30)		TRC Sec 542.4031		1100-207-20-000-015-0-000	3,249.58
Jury Service Fee ($4)		C C P Art 102.0045		1100-207-20-000-033-0-000	690.64 ~~678.05~~
Support of Judiciary Fund ($5.40)		LGC 133.105		1100-207-20-000-034-0-000	871.06 ~~846.87~~
Birth Certificate Fee ($1.80)	-	HSC 191.0226(f)		1100-207-20-000-039-0-000	-
Defensive Driving Record Fee ($12)		C C P Art 45.051(c-1)		1100-207-20-000-057-0-000	-
Indigent Defense Representation Fund ($2)		LGC 133.107 GC 102.023		1100-207-20-000-059-0-000	291.62 ~~343.62~~
Moving Violation Fee ($0.10)		C C P Art 102.022.GC		1100-207-20-000-061-0-000	7.47 ~~9.80~~
~~Safety Seat Violation Fee ($0.15)~~ Electronic Filing Fee		TC 545.412 (b-1)		1100-207-20-000-070-0-000	540.00
ARREST/WARRANT FEES: STATE		C C P Art 102.011			
D P S (_____ $3, _____ $5, _____ $35, _____ $50)				1100-207-20-000-019-0-000	822.24 ~~813.20~~
T.A.B.C. (_____ $3, _____ $5, _____ $35, _____ $50)				1100-207-20-000-020-0-000	15.00
P.K.W.L. (_____ $3, _____ $5, _____ $35, _____ $50)				1100-207-20-000-021-0-000	-
ARREST/WARRANT/SERVICE FEES: COUNTY		LGC 118.131			
Sheriff Fees:				1100-342-10-060-001-0-000	124.25 ~~114.25~~
Constable Fees:					
Precinct #1				1100-342-10-291-000-0-000	550.00 ~~440.00~~
Precinct #2				1100-342-10-292-000-0-000	70.00
Precinct #3				1100-342-10-293-000-0-000	50.00 ~~400.00~~
Precinct #4				1100-342-10-294-000-0-000	9172.64 ~~8,592.64~~
Precinct #5				1100-342-10-295-000-0-000	-
District Attorney Fees				1100-341-10-060-007-0-000	-
Tax Assessor Fraud Investigators				1100-342-10-060-002-0-000	-
School District Arrest Fee				1100-342-10-060-001-0-000	-
Fire Marshal Fee				1100-342-20-060-001-0-000	-
Due to Others					
Warrant Fees Due to Other Law Enforcement Agencies		C C P Art 102.011 (a) 2 (A)		1100-207-30-000-003-0-000	-
Refund - Overpayments				1100-202-00-000-014-0-000	-
Due to Others				1100-202-00-000-014-0-000	149.10 ~~530.00~~ X3-9
Restitution				1100-202-00-000-014-0-000	-
Justice Fees (Local Fees)			1075.00	1100-341-10-060-001-0-000	1516.50 ~~1,515.00~~
Small Claims Court Filing Fee ($25)		LGC 118.121 118.122	1,300.00		
Justice Court Filing Fee ($25)		LGC 118.121 118.122	250.00		
~~Forcible Entry and Detainer Court Filing Fee ($30)~~ Landlord/Tenant Fee		LGC 118.121 118.122	250.00		
~~Transcript Fees ($10)~~ Debt Claim Fee		LGC 118.121 118.123 (b)	25.00		
Abstract Fees ($5)		LGC 118.121 118.123 (c)	75.00 ~~80.00~~		
Writ Filing Fee ($5)		LGC 118.121 118.123 (d)	85.00 ~~80.00~~		
Issuing other Document ($1 1st pg, .25 for each addt'l pg)		LGC 118.121 118.123 (e)	2,801.00		
Certified Copies of Court Papers ($2 1st pg, .25 for each addt'l pg)		LGC 118.121	-		
Probable Cause Tow Hearing Fee ($20)		LGC 118.131(a)4	-		
Birth Certificates ($22 each)		HSC 191.0045 (3)(d)		1100-341-10-060-001-0-000	-
Death Certificates ($20 each, each addt'l $3)		HSC 191.0045 (3)(d)		1100-341-10-060-001-0-000	-
Preservation of Vital Statistics Fee ($1 each)		HSC Sec 191.0045 (b)		1100-341-10-060-008-0-000	-
Jury Fees (Civil $5, Criminal $3)		Rules of Civil Proc. Rule 544 CCP 102.004		1100-341-10-060-006-0-000	-
ADD: Interest Earned on Bank Account				1100-361-11-000-008-0-000	-

AUDITED BY: THE HIDALGO COUNTY AUDITOR'S OFFICE
DATE: 6-9 1/24/14 47 1/24/14

TOTAL AMOUNT DUE TO THE COUNTY TREASURER	$ ~~47,703.25~~
10% OF TOTAL AMOUNT DUE TO THE COUNTY TREASURER (LGC § 113.000)	$ 43,517.15 X2

THIS REPORT IS DUE IN THE OFFICE OF THE COUNTY AUDITOR BEFORE THE FIFTEENTH WORKING DAY OF THE FOLLOWING MONTH (LGC § 113.000)
COUNTY AUDITORS FORM RE-JP-004 REVISED 2-2010

JUSTICE OF THE PEACE HOMERO JASSO
SCHEDULE OF ADJUSTMENTS
FOR THE PERIOD ENDING OCTOBER 31, 2013

The filing fee should be DCF. Fee code CFF should no longer be used.

Receipt #	Docket #	Offense Descriptio	Off.Date	ABST	C4WRIT	CCC	CFF	CHS	CHSJP	CMIT	CO	CON4	CONS4	COPY	CRF	CVCA	DPS	EFF	FA	IDF	IND	JCD	JCPT	JCTF	JSF	LTF	MCWV	MVF	SCF	SJFC	SJFS	SO	STF	TFC	TP	WFCONS	WFPREC	Total
CF 23599142	JP2013-550	Civil Case	10/3/2013				25					70						10			6																	111

SCF fee code should not have been used. Please use fee code DCF (525).

2023598142	JP2013-549	Debt Claim	10/3/2013										70					10			6								25								111

FED fee code should no longer be used. Please use LFT fee code.

Receipt #	Docket #	Offense Descriptio	Off Date	ABST	C4WRIT	CCC	CFF	CHS	CHSJP	CMIT	CO	CON4	CONS4	COPY	CRF	CVCA	DPS	EFF	FA	IDF	IND	JCD	JCPT	JCTF	JSF	LTF	MCWV	MVF	SCF	SJFC	SJFS	SO	STF	TFC	TP	WFCONS	WFPREC	Total
CF 23683142	JP2013-579	Forcible Entry Det	10/8/2013				25					70						10			6																	111
CF 23693142	JP2013-581	Forcible Entry Det	10/10/2013				25					70						10			6																	111
CF 23723142	JP2013-583	Forcible Entry Det	10/15/2013				25					70						10			6																	111
CF 23734142	JP2013-584	Forcible Entry Det	10/15/2013				25					70						10			6																	111
CF 23735142	JP2013-585	Forcible Entry Det	10/15/2013				25					70						10			6																	111
CF 23793142	JP2013-589	Forcible Entry Det	10/21/2013				25					70						10			6																	111
CF 23796142	JP2013-594	Forcible Entry Det	10/22/2013				25					70						10			6																	111
CF 23864142	JP2013-601	Forcible Entry Det	10/29/2013				25					70						10			6																	111
CF 23875142	JP2013-606	Forcible Entry Det	10/29/2013				25					70						10			6																	111

Writ filing fee was not collected.

CF 23667142	JP2013-246	Small Claims	4/16/2013	5	200																																	205

TFC needs to be assessed. In addition, fine can not exceed $50.

Receipt #	Docket #	Offense Descriptio	Off Date	ABST	C4WRIT	CCC	CFF	CHS	CHSJP	CMIT	CO	CON4	CONS4	COPY	CRF	CVCA	DPS	EFF	FA	IDF	IND	JCD	JCPT	JCTF	JSF	LTF	MCWV	MVF	SCF	SJFC	SJFS	SO	STF	TFC	TP	WFCONS	WFPREC	Total
CF 23870142	199-1071142	NO SAFETY BELT	12/13/1998			17		3			54					15	5		5			0.25	1			2												102.25

LTF needs to be assessed. Also, TFC should not have been assessed.

2723428142	199-4968142	OVER REGISTERED	9/16/1999			17		3								15	5		5			0.25	2											3				50.25

TFC should not have been assessed. In addition, If offense occurred within an international border, entire fine is retained by the county; if offense did not occurr within 20 miles of an international border, then 50% of the fine must be remitte to the state.

Receipt #	Docket #	Offense Descriptio	Off Date	ABST	C4WRIT	CCC	CFF	CHS	CHSJP	CMIT	CO	CON4	CONS4	COPY	CRF	CVCA	DPS	EFF	FA	IDF	IND	JCD	JCPT	JCTF	JSF	LTF	MCWV	MVF	SCF	SJFC	SJFS	SO	STF	TFC	TP	WFCONS	WFPREC	Total
CF 23575142	JP01-10-200	OVER GROSS WEIC	9/20/2001			17		3		0.5	210					15	5		5			0.5	2	4		2	110							3				377
CF 23818142	JP02-05-532	NO SAFETY BELT	5/7/2002			17		3		0.5	150					15	5		5			0.5	2	4		2								3				207
CF 23748142	JP07 11 568	NO SAFETY BELT	10/31/2007			40		3	1		150						5							4	4	2				0.6	3.4		30	3				246
CF 23741142	JP08-06-1018	NO SAFETY BELT	5/27/2008			40		3	1		149				1		5			2				4	4	2				0.6	5.4		30	3				250

Due to type of case, CRF should not have been assessed.

Receipt #	Docket #	Offense Descriptio	Off Date	ABST	C4WRIT	CCC	CFF	CHS	CHSJP	CMIT	CO	CON4	CONS4	COPY	CRF	CVCA	DPS	EFF	FA	IDF	IND	JCD	JCPT	JCTF	JSF	LTF	MCWV	MVF	SCF	SJFC	SJFS	SO	STF	TFC	TP	WFCONS	WFPREC	Total
CF 23843142	JP03 03 531	NO SAFETY BELT	3/5/2003			17		3		0.5	25				25	15	5		5			0.5	2	4		2								3				107
CF 23662142	JP03-05-141	NO SAFETY BELT	4/17/2003			17		3		0.5	25				25	15	5		5			0.5	2	4		2								3				107

LTF needs to be assessed.

CF 23897142	JP03-03-926	SPEEDING (EXCEED	3/21/2003								136																											136
CF 23608142	JP13-08-223	NO DRIVER'S LICEN	8/8/2013								67.65																												67.65

STF and TFC should not have been assessed.

CF 23884142	JP09-10-135	VIOLATE PROMISE	7/9/2009			40		3	1		72									2				4	4	2				0.6	5.4		30	3		50		217

EXHIBIT A

JUSTICE OF THE PEACE HOMERO JASSO
SCHEDULE OF ADJUSTMENTS
FOR THE PERIOD ENDING OCTOBER 31, 2013

MVF needs to be assessed.

Receipt #	Docket #	Offense Descriptio	Off Date	ABST	C4WRITE	CCC	CFF	CHS	CHSJP	CMIT	CO	CON4	CONS4	COPY	CRF	CVCA	DPS	EFF	FA	IDF	IND	JCD	JCPT	JCTF	JSF	LTF	MCWV	MVF	SCF	SFC	SJFS	SO	STF	TFC	TP	WFCONS	WFPREC	Total
2023760142	JP10-01-679	NO DRIVER'S LICEI	1/10/2010			40		3	1		166						5			2				4	4	2				0 6	5 4					50		283
2/23682142	JP10-05-073	NO DRIVER'S LICEI	4/15/2010			40		3	1		166									2				4	4	2				0.6	5 4	5						233
2/23895142	JP10-11-005	VIOLATE DL RESTR	10/27/2010			40		3	1								5			2				4	4	2				0 6	5 4							67
2023564142	JP12-06-012	NO DRIVER'S LICEI	5/30/2012			40		3	1		66						5			2				4	4	2				0.6	5.4							133
2/23798142	JP12-10-247	NO DRIVER'S LICEI	10/3/2012			40		3	1		66						5			2				4	4	2				0 6	5 4							133
2023784142	JP13-02-112	NO DRIVER'S LICEI	2/15/2013			40		3	1		66						5			2				4	4	2				0 6	5 4							133
2/23842142	JP13-04-139	NO DRIVER'S LICEI	4/6/2013			40		3	1		66						5			2				4	4	2				0 6	5 4							133
2/23603142	JP13-05-068	DRIVING WHILE LI	5/5/2013			29 86		2 24	0 74								3 74			1 49				2 99	2 98	1.5				0 44	4 02							50
2/23824142	JP13-07-027	DRIVING WHILE LI	6/28/2013			40		3	1		66						5			2				4	4	2				0.6	5.4							133

LTF is underassessed by $2.

Receipt #	Docket #	Offense Descriptio	Off Date	ABST	C4WRITE	CCC	CFF	CHS	CHSJP	CMIT	CO	CON4	CONS4	COPY	CRF	CVCA	DPS	EFF	FA	IDF	IND	JCD	JCPT	JCTF	JSF	LTF	MCWV	MVF	SCF	SFC	SJFS	SO	STF	TFC	TP	WFCONS	WFPREC	Total
2/23771142	JP13-04-008	FAIL/REFUSED TO I	3/29/2013			0.92		0.06	0.03		96									0 05				0.09	0 09	0 72				0.02	0.13	0.11			2.28			100

MVF should not be assessed.

Receipt #	Docket #	Offense Descriptio	Off Date	ABST	C4WRITE	CCC	CFF	CHS	CHSJP	CMIT	CO	CON4	CONS4	COPY	CRF	CVCA	DPS	EFF	FA	IDF	IND	JCD	JCPT	JCTF	JSF	LTF	MCWV	MVF	SCF	SFC	SJFS	SO	STF	TFC	TP	WFCONS	WFPREC	Total
2/23725142	JP13-09-258	PASSENGER NOT S	9/3/2013			40		3	1								5			2				4	4	2		0 1		0.6	5 4		30		3			100 1
2/23744142	JP13-09-265	PASSENGER NOT S	9/3/2013			40		3	1		50						5			2				4	4	2		0 1		0 6	5 4		30		3			150 1

Please be reminded that the bonds listed below will need to be liquidated.

				bond	
2/23821142	JP13-10-213	SEC. 22.01(a)(2)(3)	10/18/2013	127	127
2023762142	JP13-10-182	PUBLIC INTOXICAT	10/13/2013	167	167

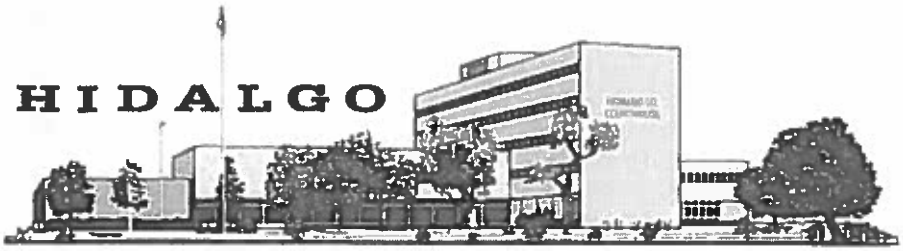
EXHIBIT A

Justice of the Peace Homero A. Jasso
Precinct 4, Place 2
Schedule of Bonds on Deposit
October 31 ,2013

Year	Receipt Date	Docket No.	Bond Amount
2013			
	2/6/2013	JP08-12-824	$ 200.00
	2/6/2013	JP08-12-823	$ 200.00
	10/18/2013	JP13-10-182	$ 167.00
	10/24/2013	JP13-10-213	$ 127.00
		Total	$ 694.00

EXHIBIT B

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

January 24, 2014

The Honorable Homero A. Jasso
Hidalgo County Justice of the Peace Pct. 4, Pl. 2
224 N. 12th Ave.
Edinburg, Texas 78539

Re: Review of *Monthly Fines and Fees Report* and Supporting Documentation
For the month of November 2013

Dear Judge Jasso:

We have conducted a limited scope review of the *Monthly Fines and Fees Report* and supporting documentation for the month of November 2013 pursuant to Local Government Code §115.002 (a), §115.002 (b), and Code of Criminal Procedure Article 103.011. The objective of the review was to determine if fines, fees, and court costs collected were properly accounted and reported.

Scope:
The scope of our review was limited to collections reported by your office on the *Monthly Fines and Fees Report* for the month of November 2013. 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 fines, fees, and court cost statutes and schedules. The following procedures were also performed:

- Reviewed the submittal dates of the *Monthly Fines and Fees Report* and applicable supporting documentation to the County Auditor's Office to determine if the report and applicable supporting documentation were received within five days after the last day of the month pursuant to Local Government Code § 114.001 (b).
- Verified the signature on the *Monthly Fines and 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 Fines and Fees Report* by footing and cross-footing the report.
- Reviewed receipts issued to determine if fines, fees, and court costs were allocated and reported in the proper amounts and verified whether any adjustments were made.
- Verified that procedures for voided receipts were properly followed.
- Verified that collections per the *Monthly Fines and Fees Report* agreed to: 1.) total receipts issued per *Ableterm's* Receipt Journal Report, 2.) total collections per *Ableterm's* Fee Distribution Reports, 3.) total deposits made with the County Treasurer, and 4.) total deposits posted to *alio's* Undistributed Receipts general ledger account.

- Verified that "Discharge" collections received by the Sheriff's Office were receipted by the Justice of the Peace Office and included on the *Monthly Fines and Fees Report.*
- Verified the sequence of receipts per the *Monthly Fines and Fees Report* agreed to *Ableterm's* Receipt Journal Report, and the Sheriff's "D" Report. In addition, verified that receipts followed sequential order.
- Compared the Online Credit Card Report to *Ableterm's* Daily Balance Report to ensure all online credit card transactions were timely receipted by the Justice of the Peace and County Treasurer's Office.
- Reviewed *Cashier's Daily Close-Out Reports/Daily Remittance Report* (Close-Out Reports) and County Treasurer receipts to determine whether fees collected were properly accounted & deposited with the County Treasurer on a daily basis.
- Reviewed receipts, Close-Out Reports, *Schedule of Receipts and Deposit* form, mail logs, and the *Monthly Fines and Fees Report*, among other reports, to verify proper completion.
- Verified if cash bonds posted by the defendants who failed to appear before the Justice of the Peace were forfeited (liquidated) by the 10th workday following the date of release from jail.

Conclusion:
Total collections for the month of November 2013 were $31,225.05. Based on the results of our review, we have concluded that fines, fees, and court costs were generally properly accounted and reported; however, the system of internal controls for the accounting and reporting of fines, fees, and court costs require improvement as noted in the following observations.

Observation No. 1:
We reviewed all receipts for the month in review to determine whether fines, fees, and court costs collected were properly allocated and reported.

The results of our review revealed that 8 receipts contained errors in the allocation of fees, fines, and court costs. The Justice of the Peace staff was made aware of the necessary revisions and advised to make the applicable corrections in *AbleTerm* (see Exhibit A). According to the Court Coordinator, staff does not always have the time to verify that fees, fines, and court costs are applied correctly to the case prior to taking in a payment.

There are numerous statutes that require Justices of the Peace to charge various fines, fees, and court costs for certain services and offenses. Fines, fees, and court costs must be allocated pursuant to State statutes and/or Commissioners Court approval.

The County may be held liable to the State for failure to properly allocate and report fines, fees, and court costs.

Recommendation:
Management should ensure that fines, fees, and court costs are properly allocated and reported. At a minimum, the following procedures should be implemented:

- Staff should be provided with training regarding the proper allocation of fines, fees, and court costs.
- Staff should review the allocation of fines, fees, and court costs before the official County receipt is issued.
- Access for setting up offense codes with the proper fines, fees, and court costs in *AbleTerm* should be limited to staff with adequate knowledge of the applicable allocation.
- Staff should ensure that the proper fines, fees, and court costs allocation, offense date, and judgment date are entered when a case is setup in *AbleTerm.*

Observation No. 2:
A copy of the Office of Court Administration's (OCA) "Official JP Monthly Report" for the month of November 2013 has not been filed with the County Auditor's Office, as of today. In addition, incorrect copies of the OCA Reports for the months of March 2012 through October 2013 were filed with the County Auditor's Office. According to the Justice of the Peace staff, the OCA Reports are incorrect due to a programming error. However, the County Auditor's Office has determined that the OCA Reports are incorrect since jail time activity and several adjustments recommended by the County Auditor's Office have not been entered in *AbleTerm.*

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

officer holds or has received funds. Pursuant to Local Government Code Section 112.002 (a) and (b), the County Auditor requires the submittal of properly completed reports (i.e., *Monthly Fines and Fees Report*, *Schedule of Receipts and Deposits*, a copy of the Office of Court Administration's "Official JP Monthly Report", etc.) for checking and properly accounting for funds collected by the Justice of the Peace Offices.

Failure to ensure that correctly completed reports are filed with the County Auditor's Office may result in the improper recognition of revenues.

Recommendation:
Management should ensure that correctly completed OCA reports are filed with the County Auditor's Office. To accomplish this, all jail time activity and recommended adjustments should be entered into *AbleTerm*. The revised OCA reports should be compared to the applicable *Monthly Fines and Fees Reports* approved by the County Auditor's Office to ensure that the amounts on both reports agree.

Observation No. 3:
We noted during our review that 2 cash bonds posted on February 6, 2013 by defendants who failed to appear before the Justice of the Peace were not forfeited (liquidated) by the 10th workday following the date of their release from jail (see Exhibit B). According to the comments in *AbleTerm*'s docket book, hearings on the two cases are pending. According to the Court Coordinator, cash bonds are liquidated until a hearing is heard and a guilty judgment is rendered.

The Code of Criminal Procedure Article 45.044 (a) (2) states "A justice or judge may enter a judgment of conviction and forfeit a cash bond posted by the defendant in satisfaction of the defendant's fine and cost if the defendant fails to appear according to the terms of the defendant's release." Pursuant to the terms of the cash bond, the defendant must appear before the Justice of the Peace by the 10th workday following the date of their release from jail. If the defendant fails to appear, the Justice of the Peace may declare the cash bond forfeited, enter a judgment of guilty, assess a fine, and apply the cash bond to the payment of the imposed judgment.

Failure to ensure that hearings for cases in which cash bonds were posted by defendants are heard in a timely manner may result in the misuse of County funds.

Recommendation:
Management should ensure that hearings for cases in which cash bonds are posted by defendants are heard in a timely manner.

Observation No. 4:
Collections were not deposited at the bank on a daily basis (e.g., collections for November 6, 2013 ($628.15), November 7, 2013 ($133.00), November 8, 2013 ($1,310.00), November 12, 2013 ($2,894.30), and November 13, 2013 ($2,731.30) were not deposited until November 14, 2013). According to the Court Coordinator, staff is aware of the deposit delays; however, procedures have not been implemented to ensure the collections are deposited on a daily basis.

Pursuant to the "Cash Handling Guidelines and Procedures" prescribed by the County Auditor's Office, cash receipts must be deposited intact on a daily basis, unless the amount collected is less than $100.00

Failure to implement formal monitoring procedures to ensure that collections are deposited at the bank on a daily basis may result in the loss or misuse of County funds.

Recommendation:
Management should implement formal monitoring procedures to ensure that collections are deposited at the bank on a daily basis.

Observation No. 5:
We noted that receipts generated from the credit card machine contain the name of the previous Justice of the Peace that held office. The receipts should be imprinted with the name of the current Justice of the Peace's name and/or the name of the department (i.e., Justice of the Peace Homer Jasso, Precinct 4, Place 2 or Justice of the Peace, Precinct 4, Place 2). According to the Court Coordinator, staff has contacted Hammer merchant card services to update their current information; however, no changes have been made, as of today.

Pursuant to the "Cash Handling Guidelines and Procedures" prescribed by the County Auditor's Office, receipts must be imprinted with the name of the current office holder and/or the name of the department.

Failure to ensure that receipts generated from the credit card machine are imprinted with the current Justice of the Peace's name and/or the name of the department may result in the improper accounting of County funds.

Recommendation:
Management should ensure that receipts generated from the credit card machine are imprinted with the current Justice of the Peace's name and/or the name of the department.

Observation No. 6:
We noted that copies of receipts issued for the month of November 2013 have not been filed with the County Auditor's Office, as of today.

Local Government Code §112.002 (a) authorizes the county auditor to prescribe the system of accounting for the county. Local Government Code Section 112.002 (b) further states that "the county auditor may adopt and enforce regulations, not inconsistent with law or with a rule adopted under Section 112.003, that the auditor considers necessary for the speedy and proper collecting, checking, and accounting of the revenues and other funds and fees that belong to the county or to a person for whom a district clerk, district attorney, county officer, or precinct officer has made a collection or for whose use or benefit the officer holds or has received funds. Pursuant to Local Government Code Section 112.002 (a) and (b), the County Auditor requires that copies of the receipts issued be submitted to the County Auditor's Office for checking and properly accounting for funds collected by the Justice of the Peace Offices.

Failure to ensure that copies of receipts issued are filed with the County Auditor's Office may result in the improper accounting of County Funds.

Recommendation:
Management should ensure that copies of the receipts issued are filed with the County Auditor's Office.

Observation No. 7:
We noted during our review that 3 of 18 *Cashier's Daily Close-Out Reports* (Close-Out Reports) prepared during the month of November 2013 were not submitted to the County Treasurer's Office on a daily basis after the bank deposit was made. The Close-Out Reports were submitted up to 6 days after the bank deposit was made. According to the Court Coordinator, staff is aware of the delay in providing the Close-Out Reports to the County Treasurer's Office; however, procedures have not been implemented to ensure that Close-Out Reports are remitted to the County Treasurer's Office in a timely manner.

The County Auditor's Office requires that cashiers reconcile cash on hand to receipts issued and the approved change fund, if any, on a daily basis by utilizing the *Cashier's Daily Close-Out Report.* Once the reconciliation is completed and the collections are deposited to the County's General Fund bank account, the Close-Out Report along with the bank validated deposit slip must be submitted to the County Treasurer's Office on a daily basis. The County Treasurer's Office utilizes the Close-Out Report, along with the bank validated deposit slip to timely receipt and account for the collections deposited to the County's General Fund bank account.

Failure to submit the Close-Out Report to the County Treasurer's Office on a daily basis may result in the improper accounting of County funds.

Recommendation:
Management should ensure that the Close-Out Report is submitted to the County Treasurer's Office on a daily basis.

Please provide written management response to the observations noted above by February 21, 2014.

If you should have any questions or would like to schedule a meeting to discuss the above noted observations, please do not hesitate to contact Gricelda Quintero, Internal Auditor, at 318-2511 ext. 4643, Yvonne Torres, Revenue Audit Supervisor, at ext. 4642, Arcy B. Duran, CPA, Director of Audit, at ext. 4645, or me at ext. 4604.

Respectfully,

Ray Enfracio, CPA
County Auditor

Enclosures

cc: Valde Guerra, Commissioners Court Executive Officer

JUSTICE OF THE PEACE
MONTHLY FINES AND FEES COLLECTED
FOR THE MONTH OF: November-13

PBC

Judge: Homero A. Jasso
Precinct No. 4 Place No. 2

City: EDINBURG, TX
Hidalgo County, Texas

Part I: RECAP OF AMOUNT PAYABLE TO THE COUNTY TREASURER

TOTAL CASH COLLECTED	(Receipts #s)	23904J42	THRU	24122J42		31,225.05 ✓
	(Control #s)	2670441	THRU	2670650	$	~~31,146.05~~ X10
Sheriff's "D" Report	(Receipt #s)	24251342		24251342		
	(Control #s)					

LESS:	DUE AS REFUNDS	$ -	
	Overpayment		
	COST ON DEPOSIT	-	X7 ✓
ADD:	COST ON DEPOSIT LIQUIDATED	127.00	X7 ✓
	INTEREST EARNED ON BANK ACCOUNT	-	
	AMOUNT OWED TO COUNTY (Should Match Amt in Part III)	31,352.05 $ ~~31,373.05~~	X3 ✓
	Less: Total amount of remittances to County Treasurer (From Part II)	31,919.05 $ ~~31,146.05~~	
	Total funds due to County Treasurer (Overtransfer Made to Co Treas.)	(567.00) ~~127.00~~	X4 ✓

7^

Part II: REMITTANCES MADE TO THE COUNTY TREASURER

DESCRIPTION	AMOUNT	RECEIPT NO.
Total Collections for the Month (See Schedule of Receipts & Deposits)	$ 31,146.05 B1 ✓	
Add: Interest Earned and Paid to County Treasurer	$ -	
Add: Previous Month's Bond Overtransfer	694.00 ~~$0.00~~	
Add: HCSO Monthly "D" Collections Report	79.00 ~~$0.00~~ X9 ✓	
	31,919.05	
	$ 7^ ~~31,146.05~~	

PREPARED BY: L. Leal DATE PREPARED: 12-09-2013

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

2013 DEC 10 PM 1 32

JUSTICE OF THE PEACE — DATE: 12-09-2013

COUNTY AUDITOR

THIS REPORT IS DUE IN THE OFFICE OF THE COUNTY AUDITOR BEFORE THE FIFTH (5TH) WORKING DAY OF THE FOLLOWING MONTH (LGC § 113.001)
COUNTY AUDITOR'S FORM RE-JP-004 REVISED 2010

RECEIVED BY

AUDITED BY: THE HIDALGO COUNTY AUDITOR'S OFFICE
DATE: 12/13/13

Y2

JUSTICE OF THE PEACE
MONTHLY FINES AND FEES COLLECTED
FOR THE MONTH OF: ########## November 2013

Judge: Homero A. Jasso
Precinct No. 4 Place No. 2

PBC

City: EDINBURG, TX
Hidalgo County, Texas

Part III: SUMMARY OF COLLECTIONS PAYABLE TO THE COUNTY TREASURER

Name of Fine, Fee, Court Cost	# Issued/ Filed	Statute Reference	Detail of Amt Collected	GL Acct No	Amt. Collected	
FINES:					11,729.52	
County Fines (Local Fine)		LGC 113.058 PC 12.23		1200-351-10-868-000-0-000	$ ~~11,903.81~~	X1
Texas Parks & Wildlife 85% Fine (State Fine)		PWC 12.107		1100-207-20-000-012-0-000	-	
No Safety Belt 50% Fine (State Fine)		TRC 545.412, 545.413		1100-207-20-000-028-0-000	112.73 ~~112.66~~	
Gross Weight 50% Fine (State Fine)		TRC Sec 621.506(g)		1100-207-20-000-013-0-000	325.50 ~~391.50~~	
School District 50% Fines		Educ Code § 25.093 (d) 1 (A)		1100-207-30-000-011-0-000	-	
LOCAL COURT COSTS AND FEES:						
Courthouse Security Adm. Fee($3)		C C P Art 102.017 (b)		1241-341-10-060-001-0-000	349.38 ~~348.27~~	X1
Courthouse Security Fund JP ($1)		C C P Art 102.017		1245-341-10-868-000-0-000	116.16 ~~105.88~~	X1
Justice Court Technology Fund ($4)		C C P Art 102.0173		1242-341-10-060-000-0-000	465.54 ~~464.35~~	X1
Time Payment - @40% OF $25.00 ($10.00)		LGC 133.103 (d)		1100-341-10-060-001-0-000	51.97 -	
Time Payment - @ 10% of $25.00 ($2.50)		LGC 133.103 (c)		1100-341-10-060-002-0-000	12.99 -	
Administrative Local Transaction Fee ($2)		C C P Art 102.072		1100-341-10-060-003-0-000	275.88 ~~322.14~~	
Motor Vehicle Adm. Fee ($10-$20)		TRC Sec 548.603, 502.357		1100-341-10-060-004-0-000	70.00	
Special Fees				1100-341-10-868-000-0-000	137.00	
Deferred Disposition		C C P Art. 45.051	137.00			
Administrative Fee - "Drivers Safety Course" ($10)		C C P Art 45.051(f)	-			
Support of Judiciary Fund ($ 60)		LGC 133.105		1100-341-10-060-009-0-000	63.70 ~~63.40~~	
Traffic Fee ($3)		TRC 542.403		1100-341-10-868-000-0-000	180.98 ~~181.07~~	
Child Safety ($20-$25)		C C P Art 102.014		1100-341-10-060-011-0-000	60.00	
STATE COURT COSTS AND FEES:						
Criminal Justice Planning Fund C C P. ($5)		C C P Art 102.051		1100-207-20-000-003-0-000	-	
State General Revenue Fund ($2.50)		C C P Art 102.015		1100-207-20-000-010-0-000	-	
Law Enforcement Education Fund (____$1, ____$1.50, ____$3.50)		Govt Code Sec 415.002		1100-207-20-000-011-0-000	-	
Operators and Chauffeurs License Fund ($75)		TRC 601.192		1100-207-20-000-031-0-000	-	
Time Payment - @50% OF $25.00 ($12.50)		LGC 133.103 (b)		1100-207-20-000-005-0-000	64.97 -	
Juvenile Crime and Delinquency Fund (____$ 25, ____$ 50)		C C P Art 102.075(m)		1100-207-20-000-007-0-000	1.00	
Comprehensive Rehabilitation Fund ($5)		C C P Art 102.082		1100-207-20-000-008-0-000	-	
Fugitive Apprehension Fund ($5)		C C P Art 102.019 (a) 2		1100-207-20-000-009-0-000	10.00	X12
Consolidated Court Costs Fund ($17)		C C P 102.081(a) 134.101 102		1100-207-20-000-015-0-000	4012.39 ~~4,547.57~~	
Compensation Victims Of Crime Fund (____$1, ____$5, ____$15, ____$15)		C C P Art 56.53 (2) & (3)		1100-207-20-000-017-0-000	50.00	
Judicial & Court Personnel Training Fund (____$1, ____$2)		Govt Code Sec 56.001 (b)		1100-207-20-000-027-0-000	1.00	
Correctional Management Institute of Texas Fund ($ 50)		C C P Art 102.075		1100-207-20-000-029-0-000	1.00	
Indigent legal Services Fee-JP ($6)	41	Govt Code Sec 101.141 (2)(B)		1100-207-20-000-004-0-000	246.00	
State Traffic Fee- Subtitle C ($30)		TRC Sec 542.4031		1100-207-20-000-018-0-000	1809.75 ~~1,819.05~~	
Jury Service Fee ($4)		C C P Art 102.0045		1100-207-20-000-053-0-000	424.64 ~~423.16~~	
Support of Judiciary Fund ($5.40)		LGC 133.105		1100-207-20-000-054-0-000	553.57 ~~552.09~~	
Birth Certificate Fee ($1.80)	-	HSC 191.0225(f)		1100-207-20-000-019-0-000	-	
Defensive Driving Record Fee ($12)		C C P Art 45.0511(c-1)		1100-207-20-000-057-0-000	-	
Indigent Defense Representation Fund ($2)		LGC 133.107/GC 102.023		1100-207-20-000-059-0-000	192.61 ~~193.27~~	
Moving Violation Fee ($0.10)		C C P Art 102.022.GC		1100-207-20-000-061-0-000	6.24 ~~5.91~~	
Safety Seat Violation Fee ($0.15)		TC 545.412 (b-1)		1100-207-20-000-062-0-000	0 ~~0.15~~	
ARREST /WARRANT FEES: STATE Electronic Filing Fee		C C P Art 102.011	$100-207	30-000-070-0-000	410.00	
D P S (____$3, ____$5, ____$35, ____$50)				1100-207-20-000-019-0-000	4810.42 ~~4814.58~~	
T A B C (____$3, ____$5, ____$35, ____$50)				1100-207-20-000-020-0-000	5.00	
P K W L (____$3, ____$5, ____$35, ____$50)				1100-207-20-000-021-0-000	-	
ARREST /WARRANT/SERVICE FEES: COUNTY		LGC 118.131				
Sheriff Fees:				1100-342-10-060-001-0-000	55.86	
Constable Fees:						
Precinct #1				1100-342-10-291-000-0-000	0 ~~250.00~~	
Precinct #2				1100-342-10-292-000-0-000	0 ~~410.00~~	
Precinct #3				1100-342-10-293-000-0-000	0 ~~425.00~~	
Precinct #4				1100-342-10-294-000-0-000	7704.95 ~~7,959.40~~	
Precinct #5				1100-342-10-295-000-0-000	-	
District Attorney Fees				1100-141-10-060-007-0-000	-	
Tax Assessor Fraud Investigators				1100-142-10-060-002-0-000	-	
School District Arrest Fee				1100-342-10-060-003-0-000	10.00 ~~5.00~~	
Fire Marshal Fee				1100-342-20-060-001-0-000	-	
Due to Others						
Warrant Fees Due to Other Law Enforcement Agencies		C C P Art 102.011 (a) 2 (A)		1100-207-30-000-003-0-000	-	
Refund - Overpayments				1100-202-00-000-014-0-000	83.00 -	V3-a
Due to Others				1100-202-00-000-014-0-000	0.00 ~~5.00~~	
Restitution				1100-202-00-000-014-0-000	-	
Justice Fees (Local Fees)				1100-341-10-060-001-0-000	1,156.10 ~~784.40~~	
Small Claims Court Filing Fee ($25)		LGC 118.121 118.122	600.00			
Justice Court Filing Fee ($25) Cibil claim fee		LGC 118.121 118.122	~~40.00~~ 250			
Forcible Entry and Detainer Court Filing Fee ($25) Landlord/Tenant		LGC 118.121 118.122	115.00			
Transcript Fees ($10)		LGC 118.121 118.123 (b)	-			
Abstract Fees ($5)		LGC 118.121 118.123 (c)	65.00			
Writ Filing Fee ($5)		LGC 118.121 118.123 (d)	65.00			
Issuing other Document ($1 1st pg, .25 for each addt'l pg)		LGC 118.121 118.123 (e)	1.10			
Certified Copies of Court Papers ($2 1st pg, .25 for each addt'l pg)		LGC 118.121	-			
Probable Cause Tow Hearing Fee ($20)		LGC 118.141(a)4	-			
Birth Certificates ($22 each)		HSC 191.0045 (3)(d)		1100-341-10-060-001-0-000	-	
Death Certificates ($20 each, each addt'l $3)		HSC 191.0045 (3)(d)		1100-341-10-060-001-0-000	-	
Preservation of Vital Statistics Fee ($1 each)		HSC Sec 191.0045 (h)		1100-341-10-060-008-0-000	-	
Jury Fees (Civil $5, Criminal $3)		Rules of Civil Proc. Rule 544 C C P 102.004		1100-341-10-060-006-0-000	22.00	
ADD: Interest Earned on Bank Account				1100-361-11-000-005-0-000	-	
				TOTAL AMOUNT DUE TO THE COUNTY TREASURER	$ ~~31,143.42~~	

AUDITED BY: THE HIDALGO COUNTY AUDITOR'S OFFICE
DATE: 12/9/13

RECEIVED BY COUNTY AUDITOR 12/9/13

THIS REPORT IS DUE IN THE OFFICE OF THE COUNTY AUDITOR BEFORE THE FIFTH (5TH) WORKING DAY OF THE FOLLOWING MONTH (GC 118.001)

COUNTY AUDITOR'S FORM JP-### REVISED 2-2010

~~31,143.42~~ 31,352.05 X4 X2

V 2

Justice of the Peace Homer Jasso Jr.
Schedule of Adjustments
For the month ended November 30, 2013

Receipt #	Do	cket # ...	Da	fense Description. Of	f.Date ..	ABC	C4WR	CCC	CFF	CHS	CHSJP	CMIT	CO	CON4	CHSI-	CRF	CSS	CVCA	DPS	EFF	FA	IDF	IND	ICD	ICPT	ICTF	ISF	LTF	MCWV	MVF	SJFC	SJFS	SO	STF	TFC	TP	WF	WFPI	WRIT	Total
Forcible Entry Detainer should no longer be used. Landlord/Tenant should be used instead.																																								
EF23940I42		IP2013-581		Forcible Entry Detai	10/10/2013			200																																5	205
E023952I42		IP2013-585		Forcible Entry Detai	10/15/2013			200																																5	205
E023985I42		IP2013-594		Forcible Entry Detai	10/22/2013			200																																5	205
Filing fee should be LTF and not CFF. Forcible Entry Detainer should no longer be used. Landlord/Tenant should be used instead.																																							
E023949I42		IP2013-617		Forcible Entry Detai	11/6/2013				25					70						10			6																		111
E123979I42		IP2013 623		Forcible Entry Detai	11/17/2013				25					70						10			6																		111
Was offense within 20 miles of an international boundar? If so, entire fine is retained by the county.																																							
E123935I42		IP01-11-234		OVER GROSS WEIGHT (1	9/20/2001			17	3		0.5	43 43						35	5		5			0.5	2	4		2	32.59											150
STF and TFC should not be assessed.																																							
B/24036I42		IP07-05-1104		JUVENILE IN POSS OF	5/9/2007	5		40	3	1		104														4	4	2			0.6	3.4		30	3					200
MVF needs to be assessed.																																							
B/23982I42		IP12-07-043		NO DRIVER'S LICENSE	7/21/2012			40	3	1		166										2				4	4	2			0.6	5.4	5							233
B/24084I42		IP10-01-625		SPEEDING (EXCEED PRI	1/16/2010			40	3	1		157							5			2				4	4	2			0.6	5.4		30	3			50		307
B/23956I42		IP13-11-008		INVALID DRIVERS LICE	10/24/2013			40	3	1		66							5			2				4	4	2			0.6	5.4								133
Please enter an event into AbleTerm indicating the reason for the voiding and the re-issue of receipts.																																							
B/23582I42AAD		IP05-09-108		NO SAFETY BELT	6/10/2005			15	1.12			50							1.87							1.5		2.75						11.25	1.13	9.38				94
B/23920I42*V		IP05-09-108		NO SAFETY BELT	6/10/2005			15	1.12			50							1.87							1.5		0.75						11.25	1.13	9.38				92
B/23920I42*V		IP05-09-108		NO SAFETY BELT	6/10/2005			-15	-1.12			-50							-1.9							-1.5		-0.75						-11.25	-1.13	-9.38				-92
B/23950I42*V		IP09-05-282		SAFETY SEAT CHILD PA	5/15/2009			40	3	1		50		5		50						2				4	4	2			0.6	5.4		30	3		50			250
B/23950I42*V		IP09-05-282		SAFETY SEAT CHILD PA	5/15/2009			-40	-3	-1		-50		-5		-50						-2				-4	-4	-2			-0.6	-5.4		-30	-3		-50			-250
B/23950I42ADI		IP09-05-282		SAFETY SEAT CHILD PA	5/15/2009			40	3	1		50		5		50						2				4	4	2			0.6	5.4		30	3					200
CSS should not be assessed.																																							
B/24115I42		IP13-07-057		NO SAFETY BELT ON CH	6/1/2013			40	3	1		12.57				12.58	0.35		5			2				4	4	2		0.1	0.6	5.4		30	3					125.4
TFC and STF should be assessed.																																							
B/23959I42		IP13-10-075		EXPIRED MOTOR VEHICL	9/30/2013			40	3	1									5			2				4	4	2			0.6	5.4								67

EXHIBIT A

Justice of the Peace Homero A. Jasso
Precinct 4, Place 2
Schedule of Bonds on Deposit
November 30, 2013

Year	Receipt Date	Docket No.	Bond Amount
2013			
	2/6/2013	JP08-12-824	$ 200.00
	2/6/2013	JP08-12-823	$ 200.00
	10/18/2013	JP13-10-182	$ 167.00
		Total	$ 567.00

EXHIBIT B

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

February 6, 2014

The Honorable Homero A. Jasso
Hidalgo County Justice of the Peace Pct. 4, Pl. 2
224 N. 12th Ave.
Edinburg, Texas 78539

Re: Review of *Monthly Fines and Fees Report* and Supporting Documentation
For the month of December 2013

Dear Judge Jasso:

We have conducted a limited scope review of the *Monthly Fines and Fees Report* and supporting documentation for the month of December 2013 pursuant to Local Government Code §115.002 (a), §115.002 (b), and Code of Criminal Procedure Article 103.011. The objective of the review was to determine if fines, fees, and court costs collected were properly accounted and reported.

Scope:
The scope of our review was limited to collections reported by your office on the *Monthly Fines and Fees Report* for the month of December 2013. 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 fines, fees, and court cost statutes and schedules. The following procedures were also performed:

- Reviewed the submittal dates of the *Monthly Fines and Fees Report* and applicable supporting documentation to the County Auditor's Office to determine if the report and applicable supporting documentation were received within five days after the last day of the month pursuant to Local Government Code § 114.001 (b).
- Verified the signature on the *Monthly Fines and 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 Fines and Fees Report* by footing and cross-footing the report.
- Reviewed receipts issued to determine if fines, fees, and court costs were allocated and reported in the proper amounts and verified whether any adjustments were made.
- Verified that procedures for voided receipts were properly followed.
- Verified that collections per the *Monthly Fines and Fees Report* agreed to: 1.) total receipts issued per *Ableterm's* Receipt Journal Report, 2.) total collections per *Ableterm's* Fee Distribution Reports, 3.)

total deposits made with the County Treasurer, and 4.) total deposits posted to *alio's* Undistributed Receipts general ledger account.

- Verified that "Discharge" collections received by the Sheriff's Office were receipted by the Justice of the Peace Office and included on the *Monthly Fines and Fees Report.*
- Verified the sequence of receipts per the *Monthly Fines and Fees Report* agreed to *Ableterm's* Receipt Journal Report, and the Sheriff's "D" Report. In addition, verified that receipts followed sequential order.
- Compared the Online Credit Card Report to *Ableterm's* Daily Balance Report to ensure all online credit card transactions were timely receipted by the Justice of the Peace and County Treasurer's Office.
- Reviewed *Cashier's Daily Close-Out Reports/Daily Remittance Report* (Close-Out Reports) and County Treasurer receipts to determine whether fees collected were properly accounted & deposited with the County Treasurer on a daily basis.
- Reviewed receipts, Close-Out Reports, *Schedule of Receipts and Deposit* form, mail logs, and the *Monthly Fines and Fees Report*, among other reports, to verify proper completion.
- Verified if cash bonds posted by the defendants who failed to appear before the Justice of the Peace were forfeited (liquidated) by the 10th workday following the date of release from jail.

Conclusion:
Total collections for the month of December 2013 were $28,053.98. Based on the results of our review, we have concluded that fines, fees, and court costs were generally properly accounted and reported; however, the system of internal controls for the accounting and reporting of fines, fees, and court costs require improvement as noted in the following observations.

Observation No. 1:
We reviewed all receipts for the month in review to determine whether fines, fees, and court costs collected were properly allocated and reported.

The results of our review revealed that 11 receipts contained errors in the allocation of fees, fines, and court costs. The Justice of the Peace staff was made aware of the necessary revisions and corrections were made prior to submitting the final *Monthly Fines and Fees Report* to Commissioners Court for approval (see Exhibit A). According to the Court Coordinator, staff does not always have the time to verify that fees, fines, and court costs are applied correctly to the case prior to taking in a payment. In addition, some adjustments are due to fee codes set up in error on *AbleTerm.*

There are numerous statutes that require Justices of the Peace to charge various fines, fees, and court costs for certain services and offenses. Fines, fees, and court costs must be allocated pursuant to State statutes and/or Commissioners Court approval.

The County may be held liable to the State for failure to properly allocate and report fines, fees, and court costs.

Recommendation:
Management should ensure that fines, fees, and court costs are properly allocated and reported. At a minimum, the following procedures should be implemented:

- Staff should be provided with training regarding the proper allocation of fines, fees, and court costs.
- Staff should review the allocation of fines, fees, and court costs before the official County receipt is issued.
- Access for setting up offense codes with the proper fines, fees, and court costs in *AbleTerm* should be limited to staff with adequate knowledge of the applicable allocation.
- Staff should ensure that the proper fines, fees, and court costs allocation, offense date, and judgment date are entered when a case is setup in *AbleTerm.*

Observation No. 2:
A copy of the Office of Court Administration's (OCA) "Official JP Monthly Report" for the months of November 2013 and December 2013 have not been filed with the County Auditor's Office, as of today. In addition, incorrect copies of the OCA Reports for the months of March 2012 through October 2013 were filed with the County Auditor's Office. According to the Justice of the Peace staff, the OCA Reports are incorrect due to a programming error. However, the County Auditor's Office has determined that the OCA Reports are

incorrect since the jail time activity and several adjustments recommended by the County Auditor's Office are not included in OCA Reports.

Pursuant to Local Government Code §112.002 (a) authorizes the county auditor to prescribe the system of accounting for the county. In addition, Local Government Code Section 112.002 (b) further states that "the county auditor may adopt and enforce regulations, not inconsistent with law or with a rule adopted under Section 112.003, that the auditor considers necessary for the speedy and proper collecting, checking, and accounting of the revenues and other funds and fees that belong to the county or to a person for whom a district clerk, district attorney, county officer, or precinct officer has made a collection or for whose use or benefit the officer holds or has received funds. Pursuant to Local Government Code Section 112.002 (a) and (b), the County Auditor requires the submittal of properly completed reports (i.e., *Monthly Fines and Fees Report*, *Schedule of Receipts and Deposits*, a copy of the Office of Court Administration's "Official JP Monthly Report", etc.) for checking and properly accounting for funds collected by the Justice of the Peace Offices.

Failure to ensure that correctly completed reports are filed with the County Auditor's Office may result in the improper recognition of revenues.

Recommendation:
Management should ensure that correctly completed OCA reports are filed with the County Auditor's Office. To accomplish this, all jail time activity and recommended adjustments should be entered into *AbleTerm*. The revised OCA reports should be compared to the applicable Monthly Fines and Fees Reports approved by the County Auditor's Office to ensure that the amounts on both reports agree.

Observation No. 3:
We noted during our review that 6 cash bonds posted by defendants who failed to appear before the Justice of the Peace were not forfeited (liquidated) by the 10th workday following the date of their release from jail (see Exhibit B). The bonds were received were dated February 6, 2013 (2), December 4, 2013 (1), and December 17, 2013 (3) (see Exhibit B). According to the comments in *AbleTerm*'s docket book, hearings on two cases, posted on February 6, 2013 are pending. According to the Court Coordinator, cash bonds are liquidated until a hearing is heard and a guilty judgment is rendered. In addition, the Court Coordinator informed us that he forgot to liquidate the remaining 4 bonds.

The Code of Criminal Procedure Article 45.044 (a) (2) states "A justice or judge may enter a judgment of conviction and forfeit a cash bond posted by the defendant in satisfaction of the defendant's fine and cost if the defendant fails to appear according to the terms of the defendant's release." Pursuant to the terms of the cash bond, the defendant must appear before the Justice of the Peace by the 10th workday following the date of their release from jail. If the defendant fails to appear, the Justice of the Peace may declare the cash bond forfeited, enter a judgment of guilty, assess a fine, and apply the cash bond to the payment of the imposed judgment.

Failure to ensure that hearings for cases in which cash bonds were posted by defendants are heard in a timely manner may result in the misuse of County funds.

Recommendation:
Management should ensure that hearings for cases in which cash bonds are posted by defendants are heard in a timely manner.

Observation No. 4:
Collections were not deposited at the bank on a daily basis (e.g., collections for December 2, 2013 ($3,021.30), December 3, 2013 ($464.50), December 4, 2013 ($757.10), and December 5, 2013 ($1,047.40) were not deposited until December 6, 2013). According to the Court Coordinator, staff is aware of the deposit delays; however, procedures have not been implemented to ensure the collections are deposited on a daily basis.

Pursuant to the "Cash Handling Guidelines and Procedures" prescribed by the County Auditor's Office, cash receipts must be deposited intact on a daily basis, unless the amount collected is less than $100.00

Failure to develop and implement formal monitoring procedures to ensure that collections are deposited at the bank on a daily basis may result in the loss or misuse of County funds.

Recommendation:
Management should develop and implement formal monitoring procedures to ensure that collections are deposited at the bank on a daily basis.

Observation No. 5:
We noted that receipts generated from the credit card machine contain the name of the previous Justice of the Peace that held office. The receipts should be imprinted with the name of the current Justice of the Peace's name and/or the name of the department (i.e., Justice of the Peace Homer Jasso, Precinct 4, Place 2 or Justice of the Peace, Precinct 4, Place 2). According to the Court Coordinator, staff has contacted Hammer merchant card services to update their current information; however, no changes have been made, as of today.

Pursuant to the "Cash Handling Guidelines and Procedures" prescribed by the County Auditor's Office, receipts must be imprinted with the name of the current office holder and/or the name of the department.

Failure to ensure that receipts generated from the credit card machine are imprinted with the current Justice of the Peace's name and/or the name of the department may result in the improper accounting of County funds.

Recommendation:
Management should ensure that receipts generated from the credit card machine are imprinted with the current Justice of the Peace's name and/or the name of the department.

Observation No. 6:
We noted during our review that 12 of 18 *Cashier's Daily Close-Out Reports* (Close-Out Reports) prepared during the month of December 2013 were not submitted to the County Treasurer's Office on a daily basis after the bank deposit was made. The Close-Out Reports were submitted from 2 to 7 days after the bank deposit was made. According to the Court Coordinator, staff is aware of the delay in providing the Close-Out Reports to the County Treasurer's Office; however, procedures have not been implemented to ensure that Close-Out Reports are remitted to the County Treasurer's Office on a timely manner.

The County Auditor's Office requires that cashiers reconcile cash on hand to receipts issued and the approved change fund, if any, on a daily basis by utilizing the *Cashier's Daily Close-Out Report*. Once the reconciliation is completed and the collections are deposited to the County's General Fund bank account, the Close-Out Report along with the bank validated deposit slip must be submitted to the County Treasurer's Office on a daily basis. The County Treasurer's Office utilizes the Close-Out Report, along with the bank validated deposit slip to timely receipt and account for the collections deposited to the County's General Fund bank account.

Formal monitoring procedures have not been developed and implemented to ensure that the Close-Out Report is submitted to the County Treasurer's Office on a daily basis. Failure to submit the Close-Out Report to the County Treasurer's Office on a daily basis results in the improper accounting of County funds.

Recommendation:
Management should develop and implement formal monitoring procedures to ensure that the Close-Out Report is submitted to the County Treasurer's Office on a daily basis.

Please provide written management response to the observations noted above by February 28, 2014.

If you should have any questions or would like to schedule a meeting to discuss the above noted observations, please do not hesitate to contact Crystal A. Puente, MACC Internal Auditor II, at 318-2511 ext. 4646, Yvonne Torres, Revenue Audit Supervisor, at ext. 4642, Arcy B. Duran, CPA, Director of Audit, at ext. 4645, or me at ext. 4604.

Respectfully,

Ray Enfracio, CPA
County Auditor

Enclosures

cc: Valde Guerra, Commissioners Court Executive Officer

JUSTICE OF THE PEACE HOMER JASSO
SCHEDULE OF ADJUSTMENTS
FOR THE PERIOD ENDING MAY 31, 2013

Reason for REFUND needs to be entered into the Events on AbleTerm.

Receipt #	Docket #...	Offense Description	Off Date	CAWRIT	CCC	CHS	CHSJP	CJP	CMIT	CO	CRF	CVCA	DPS	DTORET	FA	GR	JDF	JCD	JCPT	JCTF	JSF	LEMI	LEOA	LTF	MISC	REF	SJFC	SJFS	SO	STF	TFC	TP	TPW	TPWF	WFDPS	WFPREC	WRIT	Total
Re2257814?C	JP13-03-023																									1											1
8002257814?	JP07-09-436	DISREGARD STOP SIGN	9/10/2007		40	3	1			133										4	4			2		50	0.6	3.4	5	30	3							279

Correct court costs need to be assessed.

Receipt #	Docket #...	Offense Description	Off Date	CAWRIT	CCC	CHS	CHSJP	CJP	CMIT	CO	CRF	CVCA	DPS	DTORET	FA	GR	JDF	JCD	JCPT	JCTF	JSF	LEMI	LEOA	LTF	MISC	REF	SJFC	SJFS	SO	STF	TFC	TP	TPW	TPWF	WFDPS	WFPREC	WRIT	Total
8002245814?	196-1-974	NO LIABILITY INSURAN	2/17/1996							23.75		15	5		5			0.25	1																				50

LFE needs to be assessed.

Receipt #	Docket #...	Offense Description	Off Date	CAWRIT	CCC	CHS	CHSJP	CJP	CMIT	CO	CRF	CVCA	DPS	DTORET	FA	GR	JDF	JCD	JCPT	JCTF	JSF	LEMI	LEOA	LTF	MISC	REF	SJFC	SJFS	SO	STF	TFC	TP	TPW	TPWF	WFDPS	WFPREC	WRIT	Total
2002265414?	JP00-11-050	OPERATE UNREGISTERI	11/24/1994					5		50.25		15	5			2.5			1			0.5	1																80.25
8022612?42	198-0223?42	NO SAFETY BELT	9/1/1998		17	3				25		15	5		5			0.25	1												3								74.25

TFC needs to be assessed.

Receipt #	Docket #...	Offense Description	Off Date	CAWRIT	CCC	CHS	CHSJP	CJP	CMIT	CO	CRF	CVCA	DPS	DTORET	FA	GR	JDF	JCD	JCPT	JCTF	JSF	LEMI	LEOA	LTF	MISC	REF	SJFC	SJFS	SO	STF	TFC	TP	TPW	TPWF	WFDPS	WFPREC	WRIT	Total
8002502?42	198-0325?42	NO SAFETY BELT	9/20/1998		17	3				25		15	5		5			0.25	1					2															73.25
8/ 22488?42	199-2414?42	NO VALID INSPECTION	12/17/1998		17	3				56.75		15	5		5			0.25	1					2															105

JCPT was overcollected by $1.

Receipt #	Docket #...	Offense Description	Off Date	CAWRIT	CCC	CHS	CHSJP	CJP	CMIT	CO	CRF	CVCA	DPS	DTORET	FA	GR	JDF	JCD	JCPT	JCTF	JSF	LEMI	LEOA	LTF	MISC	REF	SJFC	SJFS	SO	STF	TFC	TP	TPW	TPWF	WFDPS	WFPREC	WRIT	Total
8002511?42	199-4261?42	SPEEDING (EXCEED PRI	7/23/1999		17	3				66		15	5		5			0.25	2					2							3					50		168.25

Due to type of offense, fine needs to be split 50% CO and 50% CRF. In addition, TFC needs to be assessed. Also, should Time Payment be assessed?

Receipt #	Docket #...	Offense Description	Off Date	CAWRIT	CCC	CHS	CHSJP	CJP	CMIT	CO	CRF	CVCA	DPS	DTORET	FA	GR	JDF	JCD	JCPT	JCTF	JSF	LEMI	LEOA	LTF	MISC	REF	SJFC	SJFS	SO	STF	TFC	TP	TPW	TPWF	WFDPS	WFPREC	WRIT	Total
8002448?42	JP01-05-488	UNRESTRAINED CHILD	5/10/2001		17	3				153		15	5		5			0.25	2					2								25				50		277.25

Due to type of offense, fine needs to be split 50% CO and 50% CRF.

Receipt #	Docket #...	Offense Description	Off Date	CAWRIT	CCC	CHS	CHSJP	CJP	CMIT	CO	CRF	CVCA	DPS	DTORET	FA	GR	JDF	JCD	JCPT	JCTF	JSF	LEMI	LEOA	LTF	MISC	REF	SJFC	SJFS	SO	STF	TFC	TP	TPW	TPWF	WFDPS	WFPREC	WRIT	Total
8002261?42	JP01-11-467	UNRESTRAINED CHILD	11/17/2001		17	3			0.5	150	50	15	5		5			0.5	2	4				2							3								257

Due to type of offense, fine can not exceed $50.

Receipt #	Docket #...	Offense Description	Off Date	CAWRIT	CCC	CHS	CHSJP	CJP	CMIT	CO	CRF	CVCA	DPS	DTORET	FA	GR	JDF	JCD	JCPT	JCTF	JSF	LEMI	LEOA	LTF	MISC	REF	SJFC	SJFS	SO	STF	TFC	TP	TPW	TPWF	WFDPS	WFPREC	WRIT	Total
8002518?42	JP02-03 598	NO SAFETY BELT	3/18/2002		17	3			0.5	100	100	15	5		5			0.5	2	4				2							3								257
8/ 21534?42	JP02 06-100	NO SAFETY BELT	5/30/2002		17	3			0.5	68	25	15	5		5			0.5	2	4				2							3								150
8/ 22521?42	JP05-09-494	NO SAFETY BELT	9/1/2005		40	3				150			5							4	4			2						30	3							241

CRF should not have been assessed.

Receipt #	Docket #...	Offense Description	Off Date	CAWRIT	CCC	CHS	CHSJP	CJP	CMIT	CO	CRF	CVCA	DPS	DTORET	FA	GR	JDF	JCD	JCPT	JCTF	JSF	LEMI	LEOA	LTF	MISC	REF	SJFC	SJFS	SO	STF	TFC	TP	TPW	TPWF	WFDPS	WFPREC	WRIT	Total
8002747?42	JP03-05-1117	NO SAFETY BELT	5/22/2003		17	3			0.5	25	25	15	5		5			0.5	2	4				2							3								107
8/ 22670?42	JP03-09-458	NO SAFETY BELT	8/27/2003		17	3			0.5	25	25	15	5		5			0.5	2	4				2							3								107

Per Ableterm, the arresting officer was from the Sheriff's Office; therefore, adjust the arrest fee from "MISC" to "SO".

Receipt #	Docket #...	Offense Description	Off Date	CAWRIT	CCC	CHS	CHSJP	CJP	CMIT	CO	CRF	CVCA	DPS	DTORET	FA	GR	JDF	JCD	JCPT	JCTF	JSF	LEMI	LEOA	LTF	MISC	REF	SJFC	SJFS	SO	STF	TFC	TP	TPW	TPWF	WFDPS	WFPREC	WRIT	Total
8002625?42	JP02-11-313	FAIL/REFUSED TO REST	11/9/2002		17	3			0.5	145.25		15			5			0.5	2	4				2	5														199.25

Was Caolas Pro Fine assessed? If it was'n, Warrant Fee can not exceed $50.

Receipt #	Docket #...	Offense Description	Off Date	CAWRIT	CCC	CHS	CHSJP	CJP	CMIT	CO	CRF	CVCA	DPS	DTORET	FA	GR	JDF	JCD	JCPT	JCTF	JSF	LEMI	LEOA	LTF	MISC	REF	SJFC	SJFS	SO	STF	TFC	TP	TPW	TPWF	WFDPS	WFPREC	WRIT	Total
8002743?42	JP05-11-421	EXPIRED MOTOR VEHIC	11/4/2005		16.37	1.23							2.05							1.64	1.64			2.21						12.27	1.22					61.37		100

Fine needs to be split 85% TPWF and 15% CO.

Receipt #	Docket #...	Offense Description	Off Date	CAWRIT	CCC	CHS	CHSJP	CJP	CMIT	CO	CRF	CVCA	DPS	DTORET	FA	GR	JDF	JCD	JCPT	JCTF	JSF	LEMI	LEOA	LTF	MISC	REF	SJFC	SJFS	SO	STF	TFC	TP	TPW	TPWF	WFDPS	WFPREC	WRIT	Total
8002635?42	JP08-09-320	HUNTING NOT IN OPEN	9/7/2008		40	3	1			109.9							2			4	4			2			0.6	5.4						5	56.1			233

EXHIBIT A

JUSTICE OF THE PEACE HOMER JASSO
SCHEDULE OF ADJUSTMENTS
FOR THE PERIOD ENDING MAY 31, 2013

Fine can not exceed $50. Also, reason for the REFUND needs to be entered into the Events on AbleTerm.

Receipt #	Docket #	Offense Description	Off Date	CAWRITE	CCC	CHS	CHSJP	CJP	CMIT	CO	CRF	CVCA	DPS	DTOREF	FA	GR	IDF	JCD	JCPT	JCTF	JSF	LEMI	LEOA	LTF	MISC	REF	SJFC	SJFS	SO	STF	TFC	TP	TPW	TPWF	WFDPS	WFPREC	WRIT	Total
BD22608342	JP07-08-427A	NO SAFETY BELT	7/27/2007		15.6	1.16	0.4			150			1.94							1.57	1.57			3.97		21	0.24	1.33		11.7	1.16	14.84				19.52		246

LTF was undercollected by $2.

Receipt #	Docket #	Offense Description	Off Date	CAWRITE	CCC	CHS	CHSJP	CJP	CMIT	CO	CRF	CVCA	DPS	DTOREF	FA	GR	IDF	JCD	JCPT	JCTF	JSF	LEMI	LEOA	LTF	MISC	REF	SJFC	SJFS	SO	STF	TFC	TP	TPW	TPWF	WFDPS	WFPREC	WRIT	Total
BD22503342	JP10-05-095	FAIL TO MAINTAIN FIN	4/30/2010		4.17	0.31	0.11			51							0.21			0.41	0.42			2.21			0.07	0.57	0.52										60

MVF needs to be assessed.

Receipt #	Docket #	Offense Description	Off Date	CAWRITE	CCC	CHS	CHSJP	CJP	CMIT	CO	CRF	CVCA	DPS	DTOREF	FA	GR	IDF	JCD	JCPT	JCTF	JSF	LEMI	LEOA	LTF	MISC	REF	SJFC	SJFS	SO	STF	TFC	TP	TPW	TPWF	WFDPS	WFPREC	WRIT	Total
Bo22143424A	JP13-04-018	DEFECTIVE TAIL LAMPS	4/2/2013		40	3	1			53							2			4	4			2			0.6	5.4	5	30	3								153
BD22554142	JP13-05-012	FAIL TO YIELD ROW OP	4/20/2013		40	3	1						5				2			4	4			2			0.6	5.4		30	3							100

LTF was overcollected by $2.

Receipt #	Docket #	Offense Description	Off Date	CAWRITE	CCC	CHS	CHSJP	CJP	CMIT	CO	CRF	CVCA	DPS	DTOREF	FA	GR	IDF	JCD	JCPT	JCTF	JSF	LEMI	LEOA	LTF	MISC	REF	SJFC	SJFS	SO	STF	TFC	TP	TPW	TPWF	WFDPS	WFPREC	WRIT	Total
Bo22493424A	JP13-04-198	NO DRIVER'S LICENSE	4/9/2013		11.01	0.82	0.28			62			1.37				0.56			1.1	1.1			3.1			0.17	1.49											83

Why was WRIT filing fee charged twice? Please respond back to Alyssa at ext. 4643.

Receipt #	Docket #	Offense Description	Off Date	CAWRITE	CCC	CHS	CHSJP	CJP	CMIT	CO	CRF	CVCA	DPS	DTOREF	FA	GR	IDF	JCD	JCPT	JCTF	JSF	LEMI	LEOA	LTF	MISC	REF	SJFC	SJFS	SO	STF	TFC	TP	TPW	TPWF	WFDPS	WFPREC	WRIT	Total
BD22638342	JP2013-106	Civil Case	3/5/2013																																	5	5
BI 22638342	JP2013-106	Civil Case	3/5/2013	200																																	5	205

Refund event code needs to be entered on the following cases

Receipt #	Docket #	Offense Description	Off Date	CAWRITE	CCC	CHS	CHSJP	CJP	CMIT	CO	CRF	CVCA	DPS	DTOREF	FA	GR	IDF	JCD	JCPT	JCTF	JSF	LEMI	LEOA	LTF	MISC	REF	SJFC	SJFS	SO	STF	TFC	TP	TPW	TPWF	WFDPS	WFPREC	WRIT	Total
BD22499342	JP13-03-865													10																								10
DP22578342C	JP13-03-923																									1												1
BD22608342	JP07-08-427A	NO SAFETY BELT	7/27/2007		15.6	1.16	0.4			150			1.94							1.57	1.57			3.97		21	0.24	1.33		11.7	1.16	14.84				19.52		246

$50 warrant fee should not be refunded

Pursuant to CCP Article 102.011 (a) (2), a defendant convicted of a felony or a misdemeanor shall pay $50 for executing or processing an issued arrest warrant, capias, or capias pro fine. Although, the warrant was not executed, it was processed by an arresting agency.
The arresting agency that processed the arrest warrant should receive credit for the arrest warrant. Please make the appropriate adjustments to the warrant fee and correct the event code. In addition, please ensure that a correct refund schedule is submitted for payment

Receipt #	Docket #	Offense Description	Off Date	CAWRITE	CCC	CHS	CHSJP	CJP	CMIT	CO	CRF	CVCA	DPS	DTOREF	FA	GR	IDF	JCD	JCPT	JCTF	JSF	LEMI	LEOA	LTF	MISC	REF	SJFC	SJFS	SO	STF	TFC	TP	TPW	TPWF	WFDPS	WFPREC	WRIT	Total
BD22576142	JP07-09-436	DISREGARD STOP SIGN	9/10/2007		40	3	1			133										4	4			2		50	0.6	3.4	5	30	3							279

EXHIBIT A

Justice of the Peace Homero A. Jasso
Precinct 4, Place 2
Schedule of Bonds on Deposit
December 31, 2013

Year	Receipt Date	Docket No.	Bond Amount
2013			
	2/6/2013	JP08-12-824	$ 200.00
	2/6/2013	JP08-12-823	$ 200.00
	12/4/2013	JP13-04-171	350.00
	12/17/2013	JP05-05-045	220.00
	12/17/2013	JP05-05-046	$ 329.00
	12/17/2013	JP04-08-109	$ 220.00
		Total	$ 1,519.00

EXHIBIT B

JUSTICE OF THE PEACE
MONTHLY FINES AND FEES COLLECTED
FOR THE MONTH OF: December-13

Judge: Homero A. Jasso
Precinct No. 4 Place No. 2

City: EDINBURG, TX
Hidalgo County, Texas

Part III: SUMMARY OF COLLECTIONS PAYABLE TO THE COUNTY TREASURER — PAGE 2 OF 2

Name of Fine, Fee, Court Cost	# Items Rptd	Statute Reference	Detail of Amt Collected	GL Acct No.	Amt. Collected
FINES:					9,344.53
County Fines (Local Fine)		LGC 133.008 PC 12.23		1200-351-10-868-000-0-000	$ 9,715.05
Texas Parks & Wildlife 85% Fine (State Fine)		TPWC 12.107		1100-207-20-000-012-0-000	371.45 391.45
No Safety Belt 50% Fine (State Fine)		TRC 545.412 545.413		1100-207-20-000-028-0-000	75.00
Gross Weight 50% Fine (State Fine)		TRC Sec 621.506(g)		1100-207-20-000-013-0-000	-
School District 50% Fines		False Health & Safety Code § 25.093(d) 3 (A)		1100-207-20-000-011-0-000	-
LOCAL COURT COSTS AND FEES:					
Courthouse Security Adm Fees $3)		CCP Art 102.017(b)		1241-341-10-060-001-0-000	327.26
Courthouse Security Fund JP ($1)		CCP Art 102.017		1245-341-10-068-000-0-000	98.03
Justice Court Technology Fund ($4)		CCP Art 102.173		1242-341-10-060-000-0-000	432.34
Time Payment - @40% OF $25.00 ($10.00)		LGC 133.103 (d)		1100-341-10-060-001-0-000	33.52
Time Payment - @ 10% of $25.00 ($2.50)		LGC 133.103 (e)		1100-341-10-060-002-0-000	8.37
Administrative Local Transaction Fee ($2)		CCP Art 102.072		1100-341-10-060-003-0-000	241.20 210.20
Motor Vehicle Adm. Fee ($10-$20) (Commercial Fee for Class B, C or Larger Class Vehicles)		TRC Sec 548.605 521.026 502.407		1100-341-10-060-004-0-000	60.00
Special Fees				1100-341-10-868-000-0-000	385.90
Deferred Disposition		CCP Art 45.051	385.90		
Administrative Fee - "Drivers Safety Course" ($10)		CCP Art 45.051(f)	-		
Support of Judiciary Fund ($ 60)		LGC 133.105		1100-341-10-060-009-0-000	58.83
Traffic Fee ($3)		TRC 542.403		1100-341-10-868-000-0-000	149.32
Child Safety ($20-$25)		CCP Art 102.014		1100-341-10-060-011-0-000	-
STATE COURT COSTS AND FEES:					
Criminal Justice Planning Fund CCP ($5)		CCP Art 102.051		1100-207-20-000-001-0-000	-
State General Revenue Fund ($2.50)		CCP Art 102.085		1100-207-20-000-010-0-000	-
Law Enforcement Education Fund (____$1, ____$1.50 ____$5.00)		Govt Code Sec 415.002		1100-207-20-000-011-0-000	-
Operators and Chauffeurs License Fund ($75)		TRC 521.192		1100-207-20-000-031-0-000	-
Time Payment - @50% OF $25.00 ($12.50)		LGC 133.103 (d)		1100-207-20-000-005-0-000	41.90
Juvenile Crime and Delinquency Fund (____$ 25, ____$ 50)		CCP Art 102.079(m)		1100-207-20-000-007-0-000	2.25
Comprehensive Rehabilitation Fund ($5)		CCP Art 102.082		1100-207-20-000-008-0-000	-
Fugitive Apprehension Fund ($5)		CCP Art 102.019 (a) 2		1100-207-20-000-009-0-000	25.00
Consolidated Court Costs Fund ($17)		LGC 102.021 (a) 1 (A) LGC 133.102		1100-207-20-000-015-0-000	4,248.53
Compensation Victims Of Crime Fund (____$3, ____$5 ____$15 ____$34)		CCP Art 56.54(a) & (j)		1100-207-20-000-017-0-000	75.00
Judicial & Court Personnel Training Fund (____$1, ____$2)		Govt Code Sec 56.001 (b)		1100-207-20-000-027-0-000	9.00
Correctional Managment Institute of Texas Fund ($ 90)		CCP Art 102.075		1100-207-20-000-029-0-000	2.00
Indigent legal Services Fee-JP ($6)	35	Govt Code Sec 80.143 (2)(B)		1100-207-20-000-000-0-000	210.00 201.00
State Traffic Fee- Subtitle C ($30)		TRC Sec 542.4031		1100-207-20-000-019-0-000	1,433.31
Jury Service Fee ($4)		CCP Art 102.004		1100-207-20-000-057-0-000	392.08 381.08
Support of Judiciary Fund ($5.00)		LGC 133.105		1100-207-20-000-054-0-000	517.09
Birth Certificate Fee ($1.80)	-	HSC 191.0225(f)		1100-207-20-000-039-0-000	-
Defensive Driving Record Fee ($12)		CCP Art 45.0511(e-1)		1100-207-20-000-047-0-000	-
Indigent Defense Representation Fund ($2)		LGC 133.107/GC 102.021		1100-207-20-000-059-0-000	183.83
Moving Violation Fee ($0.10)		CCP Art 102.022/GC		1100-207-20-000-061-0-000	5.81 5.71
Safety Seat Violation Fee ($0.15) Electronic Filing Fee		TC 545.412 (b-1)		1100-207-20-000-062-0-000	350.00
ARREST /WARRANT FEES: STATE		CCP Art 102.011	030		
DPS. (_____$3, _____$5, _____$35, _____$50)				1100-207-20-000-019-0-000	355.43
TABC. (_____$3, _____$5, _____$35, _____$50)				1100-207-20-000-020-0-000	10.00
PKWL. (_____$3, _____$5, _____$35, _____$50)				1100-207-20-000-021-0-000	10.00
ARREST /WARRANT/SERVICE FEES: COUNTY		LGC 118.131			
Sheriff Fees:				1100-342-10-060-001-0-000	65.00
Constable Fees:					
Precinct #1				1100-342-10-201-000-0-000	470.00 395.00
Precinct #2				1100-342-10-202-000-0-000	70.00 110.00
Precinct #3				1100-342-10-203-000-0-000	200.00 395.00
Precinct #4				1100-342-10-204-000-0-000	5,565.00 115.00
Precinct #5				1100-342-10-205-000-0-000	0.00 200.00
District Attorney Fees				1100-341-10-060-017-0-000	-
Tax Assessor Fraud Investigators				1100-342-10-060-002-0-000	-
School District Arrest Fee				1100-342-10-060-003-0-000	-
Fire Marshal Fee				1100-342-10-060-001-0-000	-
Due to Others					
Warrant Fees Due to Other Law Enforcement Agencies		CCP Art 102.001 (a) 2 (A)		1100-207-20-000-001-0-000	-
Refund - Overpayments				1100-202-00-000-014-0-000	-
Due to Others				1100-202-00-000-014-0-000	150.00
Restitution				1100-202-00-000-014-0-000	-
Justice Fees (Local Fees)				1100-341-10-060-001-0-000	1,025.00 800.00
Small Claims Court Filing Fee ($25)		LGC 118.121 118.122	150.00		
Justice Court Filing Fee ($23) Debt Claim Fee		LGC 118.121 118.122	529.00		
Forcible Entry and Detainer Court Filing Fee ($25) Landlord / Tenant		LGC 118.121/118.122	200.00		
Transcript Fees ($10)		LGC 118.121 118.123 (b)	-		
Abstract Fees ($5)		LGC 118.121 118.123 (c)	60.00		
Writ Filing Fee ($5)		LGC 118.121/118.123 (d)	90.00		
Issuing other Document ($1 1st pg. .25 for each addt'l pg)		LGC 118.121 118.123 (e)	-		
Certified Copies of Court Papers ($2 1st pg. .25 for each addt'l pg)		LGC 118.121	-		
Probable Cause Tow Hearing Fee ($20)		LGC 14.143(a)4	-		
Birth Certificates ($22 each)		HSC 191.0045 (3)(d)		1100-341-10-060-001-0-000	-
Death Certificates ($20 each, each addt'l $3)		HSC 191.0045 (3)(d)		1100-341-10-060-001-0-000	-
Preservation of Vital Statistics Fee ($1 each)		HSC Sec 191.0045 (h)		1100-341-10-060-001-0-000	-
Jury Fees (Civil $5, Criminal $3)		Rules of Civil Proc. Rule 144 CCP 102.004		1100-341-10-060-006-0-000	-
ADD: Interest Earned on Bank Account				1100-361-11-000-001-0-000	-

HIDALGO COUNTY AUDITOR'S OFFICE
APPROVED BY: [signature] 1/25/14
DATE: 1/23/14

TOTAL AMOUNT DUE TO THE COUNTY TREASURER: $ 26,907.19

THIS REPORT IS DUE IN THE OFFICE OF THE COUNTY AUDITOR BEFORE THE FIFTH (5TH) WORKING DAY OF THE FOLLOWING MONTH (LGC § 114.001)

27,101.98

COUNTY AUDITOR'S FORM RE-JP-004 REVISED 2 2010

RECEIVED
1/9/14

JUSTICE OF THE PEACE
MONTHLY FINES AND FEES COLLECTED
FOR THE MONTH OF: December-13
PBC.

Judge: Homero A. Jasso
Precinct No. 4 Place No. 2

City: EDINBURG, TX
Hidalgo County, Texas

Part I: RECAP OF AMOUNT PAYABLE TO THE COUNTY TREASURER

28,053.98 X10/14
$ ~~27,942.98~~

TOTAL CASH COLLECTED	(Receipts #s)	24127J42	THRU	24324J42	
	(Control #s)	2670654	THRU	2670852	
Sheriff's "D" Report	(Receipt #s)	Ø		Ø	
	(Control #s)				

LESS: DUE AS REFUNDS — $ -
Overpayment

COST ON DEPOSIT — $ 1,119.05 ~~952.00~~ X7 ✓

ADD: COST ON DEPOSIT LIQUIDATED — 167.00 X7 ✓
INTEREST EARNED ON BANK ACCOUNT — -

AMOUNT OWED TO COUNTY (Should Match Amt in Part III) — 27,101.98 / $ ~~26,990.98~~ X3 ✓

Less: Total amount of remittances to County Treasurer (From Part II) — 28,620.98 / $ ~~28,053.98~~
Total funds due to County Treasurer (Overtransfer Made to Co Treas.) — (1,519.00 ~~1,063.00~~) ✓
X1

Part II: REMITTANCES MADE TO THE COUNTY TREASURER

DESCRIPTION	AMOUNT	RECEIPT NO.
Total Collections for the Month (See Schedule of Receipts & Deposits)	$ 28,053.98 B1 ✓	
Add: Interest Earned and Paid to County Treasurer	$ -	
Add: Previous Month's Bond Overtransfer	567.00 ~~$0.00~~ ✓	
Add: HCSO Monthly "D" Collections Report	$0.00 X9	
	28,620.98 / $ ~~28,053.98~~	

X1

PREPARED BY: L. Leal DATE PREPARED: 1-8-2014

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

JUSTICE OF THE PEACE — DATE 1-8-2014

THIS REPORT IS DUE IN THE OFFICE OF THE COUNTY AUDITOR BEFORE THE FIFTH (5TH) WORKING DAY OF THE FOLLOWING MONTH (LGC § 114.001)

COUNTY AUDITOR'S FORM RE-JP-004 REVISED 2/2010

HIDALGO COUNTY AUDITOR'S OFFICE
APPROVED BY: CAT LG
DATE: 1/23/14 1/25/14

X2