

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

August 29, 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, we are submitting for your review the following monthly reports:

Department	Fees/Costs	Description
The Hon. Pablo Villarreal, Jr., RTA Hidalgo County Tax Assessor/Collector	\$ 86,459,968.24	January 2017 Monthly Report
The Hon. Pablo Villarreal, Jr., RTA Hidalgo County Tax Assessor/Collector	\$ 24,940,578.80	February 2017 Monthly Report
The Hon. Pablo Villarreal, Jr., RTA Hidalgo County Tax Assessor/Collector	\$ 8,660,847.97	March 2017 Monthly Report
The Hon. Arturo Guajardo, Jr. Hidalgo County Clerk	\$ 802,360.52	January 2017 Monthly Report
The Hon. Arturo Guajardo, Jr. Hidalgo County Clerk	\$ 914,454.06	February 2017 Monthly Report
The Hon. Arturo Guajardo, Jr. Hidalgo County Clerk	\$ 1,095,384.28	March 2017 Monthly Report
The Hon. Arturo Guajardo, Jr. Hidalgo County Clerk	\$ 437,159.75	April 2017 Monthly Report - Fee
The Hon. Arturo Guajardo, Jr. Hidalgo County Clerk	\$ 511,342.89	May 2017 Monthly Report- Fee
The Hon. Arturo Guajardo, Jr. Hidalgo County Clerk	\$ 480,290.50	June 2017 Monthly Report- Fee
The Hon. Arturo Guajardo, Jr. Hidalgo County Clerk	\$ 204,328.67	April 2017 Monthly Report/ Criminal Fees
The Hon. Arturo Guajardo, Jr. Hidalgo County Clerk	\$ 213,885.98	May 2017 Monthly Report/ Criminal Fees
The Hon. Arturo Guajardo, Jr. Hidalgo County Clerk	\$ 197,830.53	June 2017 Monthly Report/ Criminal Fees
The Hon. Arturo Guajardo, Jr. Hidalgo County Clerk	\$ 156,734.28	April 2017 Monthly Report/ Civil and Probate Fees and Court Costs
The Hon. Arturo Guajardo, Jr. Hidalgo County Clerk	\$ 148,819.99	May 2017 Monthly Report/ Civil and Probate Fees and Court Cost
The Hon. Arturo Guajardo, Jr. Hidalgo County Clerk	\$ 159,432.72	June 2017 Monthly Report/ Civil and Probate Fees and Court Cost
Ms. Angie Chapa, Law Librarian	\$ 1,241.25	June 2017 Monthly Report
Mr. Homero Garza, Fire Marshal	\$ 8,800.50	June 2017 Monthly Report
Mr. Eduardo Olivarez, Chief Administrator Officer Hidalgo County Health and Human Services Department	\$ 27,890.00	June 2017 Monthly Report
The Hon. Celestino Avila Jr. Constable Precinct No. 1	\$ 2,100.00	June 2017 Monthly Report
The Hon. Martin Cantu, Constable Precinct No. 2	\$ 14,092.50	June 2017 Monthly Report
The Hon. Lazaro Gallardo, Constable Precinct No. 3	\$ 7,967.50	June 2017 Monthly Report
The Hon. Atanacio Gaitan Jr., Constable Precinct No. 4	\$ 18,403.50	June 2017 Monthly Report

HIDALGO COUNTY DISTRICT JUDGES

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

RODOLFO DELGADO
JUDGE, 13TH D.C.

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

ROSE GUERRA REYNA
JUDGE, 20TH D.C.

JUAN R. PARTIDA
JUDGE, 21ST D.C.

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

NOE GONZALEZ
JUDGE, 37TH D.C.
OVERSEER

LETICIA LOPEZ
JUDGE, 38TH D.C.

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

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

RENEE R. BETAN COURT
JUDGE, 44TH D.C.

Mr. T.J. Arredondo, Director of Planning	\$ 41,710.00	June 2017 Monthly Report
The Hon. David L. Fuentes, Commissioner Precinct No. 1	\$ 34,125.00	June 2017 Monthly Report/ Sanitation Program
The Hon. Eduardo Cantu, Commissioner Precinct No. 2	\$ 2,925.00	June 2017 Monthly Report/ Sanitation Program
The Hon. Eduardo Cantu, Commissioner Precinct No. 2	\$ 868.00	June 2017 Monthly Report/ Swimming Pool
The Hon. Jose M. Flores, Commissioner Precinct No. 3	\$ 1,192.00	June 2017 Monthly Report/ Anzalduas Park
The Hon. Jose M. Flores, Commissioner Precinct No. 3	\$ 39,850.00	June 2017 Monthly Report/ Sanitation Program
The Hon. Jose M. Flores, Commissioner Precinct No. 3	\$ 39,650.00	July 2017 Monthly Report/ Sanitation Program
The Hon. Joseph Palacios, Commissioner Precinct No. 4	\$ 39,500.00	June 2017 Monthly Report/ Sanitation Program
The Hon. Eddie Guerra, Hidalgo County Sheriff	\$ 62,127.38	June 2017 Monthly Report / Sheriffs Fee

Pursuant to Local Government Code Section 115.0035 (c), we are submitting for your review the following monthly letters:

Department	Description
The Hon. Pablo Villarreal, Jr., RTA Hidalgo County Tax Assessor/Collector	Review of the Hidalgo County Tax Collected Reports for the months January 2017 through March 2017
The Hon. Arturo Guajardo, Jr. Hidalgo County Clerk	Review of Fee Monthly Report and Supporting Documentation for the month of April 2017
The Hon. Arturo Guajardo, Jr. Hidalgo County Clerk	Review of Fee Monthly Report and Supporting Documentation for the month of May 2017
The Hon. Arturo Guajardo, Jr. Hidalgo County Clerk	Review of Fee Monthly Report and Supporting Documentation for the month of June 2017
The Hon. Arturo Guajardo, Jr. Hidalgo County Clerk	Review of Criminal Fees Monthly Report and Supporting Documentation for the month of April 2017
The Hon. Arturo Guajardo, Jr. Hidalgo County Clerk	Review of Criminal Fees Monthly Report and Supporting Documentation for the month of May 2017
The Hon. Arturo Guajardo, Jr. Hidalgo County Clerk	Review of Criminal Fees Monthly Report and Supporting Documentation for the month of June 2017
The Hon. Arturo Guajardo, Jr. Hidalgo County Clerk	Review of Civil and Probate Fees and Court Costs Monthly Report and Supporting Documentation for the month of April 2017
The Hon. Arturo Guajardo, Jr. Hidalgo County Clerk	Review of Civil and Probate Fees and Court Costs Monthly Report and Supporting Documentation for the month of May 2017
The Hon. Arturo Guajardo, Jr. Hidalgo County Clerk	Review of Civil and Probate Fees and Court Costs Monthly Report and Supporting Documentation for the month of June 2017
Ms. Angie Chapa, Law Librarian	Review of Monthly Fees Report and Supporting Documentation for the month of June 2017
Mr. Homero Garza, Fire Marshal	Review of Monthly Fees Report and Supporting Documentation for the month of June 2017
Mr. Eduardo Olivarez, Chief Administrator Officer Hidalgo County Health and Human Services Department	Review of the Environmental Health Division Monthly Fees Report for the month of June 2017
The Hon. Celestino Avila Jr. Constable Precinct No. 1	Review of the Monthly Fees Report and Supporting Documentation for the month of June 2017

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LUIS M. SINGLETERRY
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JUDGE, 93RD D.C.

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

ROSE GUERRA REYNA
JUDGE, 208TH D.C.

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

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

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JUDGE, 381ST D.C.

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

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

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

The Hon. Martin Cantu, Constable Precinct No. 2	Review of Monthly Fees Report and Supporting Documentation for the month of June 2017
The Hon. Lazaro Gallardo, Constable Precinct No. 3	Review of Monthly Fees Report and Supporting Documentation for the Month of June 2017
The Hon. Atanacio Gaitan Jr., Constable Precinct No. 4	Review of Monthly Fees Report and Supporting Documentation for the month of June 2017
Mr. T.J. Arredondo, Director of Planning	Review of the Planning Department's Monthly Fees Report for the month of June 2017
The Hon. David L. Fuentes, Commissioner Precinct No. 1	Review of the Precinct 1 Sanitation Program Monthly Fees Report and Supporting Documentation for the month of June 2017
The Hon. Eduardo Cantu, Commissioner Precinct No. 2	Review of the Precinct 2 Sanitation Program Monthly Fees Report and Supporting Documentation for the month of June 2017
The Hon. Eduardo Cantu, Commissioner Precinct No. 2	Review of the Swimming Pool Monthly Fees Report and Supporting Documentation for the month of June 2017
The Hon. Jose M. Flores, Commissioner Precinct No. 3	Review of Anzalduas Park Monthly Fees Report and Supporting Documentation for the month of June 2017
The Hon. Jose M. Flores, Commissioner Precinct No. 3	Review of the Precinct 3 Sanitation Program Monthly Fees Report and Supporting Documentation for the months of June 2017 and July 2017
The Hon. Joseph Palacios, Commissioner Precinct No. 4	Review of the Precinct 4 Sanitation Program Monthly Fees Report and Supporting Documentation for the month of June 2017
The Hon. Eddie Guerra, Hidalgo County Sheriff	Review of the Sheriff's Fee Monthly Fees Report for the month of June 2017
The Hon. Gilberto Saenz, Justice of the Peace Pct. 1 Pl. 1	Review of Monthly Fines and Fees Report and Supporting Documentation for the month of April 2017
The Hon. Gilberto Saenz, Justice of the Peace Pct. 1 Pl. 1	Review of Monthly Fines and Fees Report and Supporting Documentation for the month of May 2017
The Hon. Gilberto Saenz, Justice of the Peace Pct. 1 Pl. 1	Review of Monthly Fines and Fees Report and Supporting Documentation for the month of June 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 month of April 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 month of May 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 month of June 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 April 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 May 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 June 2017
The Hon. Jaime J. Munoz, Justice of the Peace Pct. 2 Pl. 2	Review of Monthly Fines and Fees Report and Supporting Documentation for the month of April 2017
The Hon. Jaime J. Munoz, Justice of the Peace Pct. 2 Pl. 2	Review of Monthly Fines and Fees Report and Supporting Documentation for the month of May 2017
The Hon. Jaime J. Munoz, Justice of the Peace Pct. 2 Pl. 2	Review of Monthly Fines and Fees Report and Supporting Documentation for the month of June 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 month of April 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 month of May 2017

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JUDGE, 312ND D.C.

NOE GONZALEZ
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JUDGE, 391ST D.C.

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

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

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 June 2017
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 April 2017
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 May 2017
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 June 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 month of April 2017
The Hon. Charlie Espinoza, Justice of the Peace Pct. 4 Pl.	Review of Monthly Fines and Fees Report and Supporting Documentation for the month of May 2017
The Hon. Charlie Espinoza, Justice of the Peace Pct. 4 Pl.	Review of Monthly Fines and Fees Report and Supporting Documentation for the month of June 2017
The Hon. Homero Jasso, Justice of the Peace Pct. 4 Pl. 2	Review of Monthly Fines and Fees Report and Supporting Documentation for the month of April 2017
The Hon. Homero Jasso, Justice of the Peace Pct. 4 Pl. 2	Review of Monthly Fines and Fees Report and Supporting Documentation for the month of May 2017
The Hon. Homero Jasso, Justice of the Peace Pct. 4 Pl. 2	Review of Monthly Fines and Fees Report and Supporting Documentation for the month of June 2017
The Hon. Laura Hinojosa, Hidalgo County District Clerk	Review of the Monthly Fees Report and Supporting Documentation for the month of April 2017
The Hon. Laura Hinojosa, Hidalgo County District Clerk	Review of the Monthly Fees Report and Supporting Documentation for the month of May 2017
The Hon. Laura Hinojosa, Hidalgo County District Clerk	Review of the Monthly Fees Report and Supporting Documentation for the month of June 2017
The Hon. Eddie Guerra, Hidalgo County Sheriff	Review of Sheriff's Inmate Trust Financial Statements for the months ended January 31, 2017 through March 31, 2017
The Hon. Eddie Guerra, Hidalgo County Sheriff	Review of Sheriff's Fee Account Financial Statements for the month ended May 31, 2017
The Hon. Eddie Guerra, Hidalgo County Sheriff	Review of Sheriff's Investigation Fund Financial Statements for the months ended May 31, 2017 and June 2017
The Hon. Eddie Guerra, Hidalgo County Sheriff	Review of Sheriff's Fee Account Financial Statements for the month ended June 30, 2017
The Hon. Eddie Guerra, Hidalgo County Sheriff	Review of Sheriff's "B" Account Financial Statements for the months ended March 31, 2017 through June 30, 2017
The Hon. Eddie Guerra, Hidalgo County Sheriff	Review of Sheriff's Regular Trust Fund Financial Statements for the months ended May 31, 2017 and June 30, 2017
The Hon. Ricardo Rodriguez, Jr., Criminal District Attorney	Review of Hot Checks Processing Fees Report and Supporting Documentation for the months of May 2017 and June 2017
The Hon. Ricardo Rodriguez, Jr., Criminal District Attorney	Review of the Hot Check's Fund Financial Statements for the months ended February 28, 2017 through April 30, 2017
The Hon. Ricardo Rodriguez, Jr., Criminal District Attorney	Review of the H.B. 65 Financial Statements for the month ended May 31, 2017
The Hon. Pablo Villarreal, Jr., RTA Hidalgo County Tax Assessor/Collector	Review of Delinquent Tax Attorney Payment Request-June 2017 Report No. 2017-36
The Hon. Pablo Villarreal, Jr., RTA Hidalgo County Tax Assessor/Collector	City of Hidalgo TIRZ No. 1 (TIRZ) Report No. 2017-27
The Hon. Pablo Villarreal, Jr., RTA Hidalgo County Tax Assessor/Collector	Tax Increment Reinvestment Zone Number One, Penitas, Texas Report No. 2017-28
The Hon. Pablo Villarreal, Jr., RTA Hidalgo County Tax Assessor/Collector	Review of Delinquent Tax Attorney Payment Request – July 2017 Report No. 2017-43

HIDALGO COUNTY DISTRICT JUDGES

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

RODOLFO DELGADO
JUDGE, 10TH D.C.

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

ROSE GUERRA REYNA
JUDGE, 20TH D.C.

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

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JUDGE, 43RD D.C.

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

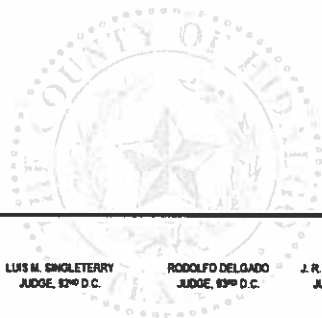
Mr. Richard Hinojosa, City Manager	Reinvestment Zone No. 4, Edinburg, Texas, Entertainment Center (THEB4) Report No. 2017-32
Mr. Richard Hinojosa, City Manager	Reinvestment Zone No. 1, Edinburg, Texas, The Shoppes (THEB2) Report No. 2017-35
Mr. Rolando Garza, Chief Appraiser Hidalgo County Appraisal District	City of Hidalgo TIRZ No. 1 (TIRZ) Report No. 2017-27
Mr. Rolando Garza, Chief Appraiser Hidalgo County Appraisal District	Tax Increment Reinvestment Zone Number One, Penitas, Texas Report No. 2017-28
Mr. Julian Gonzalez, City Manager	Tax Increment Reinvestment Zone No. 1, Hidalgo, Texas Report No. 2017-27
Mr. Omar Romero, City Manager	Tax Increment Reinvestment Zone Number One, Penitas, Texas Report No. 2017-28
Mr. Jorge Arcaute, City Manager	City of Alton TIRZ No. 1 Report No. 2017-33
The Hon. Eduardo Cantu, Commissioner Precinct No. 2	Swimming Pool-Cash Count Report No. 2017-37
The Hon. Atanacio Gaitan Jr., Constable Precinct No. 4	Cash Count Audit No. 2017-38
Mr. T.J. Arredondo, Director of Planning	Edinburg Office – Cash Count Report No. 2017-40

Respectfully,



Ray Eufrazio, CPA
Hidalgo County Auditor

Attachments



HIDALGO COUNTY DISTRICT JUDGES

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

RODOLFO DELGADO
JUDGE, 93RD D.C.

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

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COUNTY of HIDALGO

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EDINBURG, TEXAS 78539

July 18, 2017

The Honorable Pablo Villarreal, Jr., RTA
Hidalgo County Tax Assessor/Collector
County Administration Building
2804 South Business Highway 281
Edinburg, Texas 78539

Re: Review of the *Hidalgo County Tax Collected Reports*
For the months of January 2017 through March 2017

Dear Mr. Villarreal:

We have conducted a limited scope review of the *Hidalgo County Tax Collected Reports* for the County of Hidalgo (GHD), Road District No. 2 (RD2), Road District No. 5 (RD5), Road District No. 15 (RD15), and State District (TEX) taxing entities and supporting documentation for the month of January 2017 through March 2017 pursuant to Local Government Code §115.002 (a) and (b) and Local Government Code §115.901. The objective of the review was to determine if taxes, penalties, interest, and fees collected were properly accounted and reported.

Scope:

The scope of our review was limited to collections reported by your office on the *Hidalgo County Deposit Status Report – All Locations* and the *Hidalgo County Tax Collected Reports* for the County of Hidalgo (GHD), Road District No. 2 (RD2), Road District No. 5 (RD5), Road District No. 15 (RD15), and State District (TEX) taxing entities.

Our review was not designed nor intended to be a detailed study of every relevant control system, procedure, or transaction. Accordingly, the opportunities for improvement presented in this report may not be all-inclusive of areas where improvement could be made.

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

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

Methodology:

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

- Reviewed the submittal date of the *Hidalgo County Tax Collected Report* to the County Auditor's Office to determine if the report and supporting documentation were received within fifteen or twenty-five days, as applicable, after the last day of the month pursuant to Tax Code §31.10 (a) and whether the report was made under oath.

HIDALGO COUNTY DISTRICT JUDGES

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

RODOLFO DELGADO
JUDGE, 93RD D.C.

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

ROSE GUERRA REYNA
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JUDGE, 448TH D.C.

- Verified the signature on the *Hidalgo County Tax Collected 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 *Tax Collected Report* by footing and cross-footing the report.
- Verified that taxes collected per the *Hidalgo County Tax Collected Report* agreed to: 1.) total collections per ACT's Deposit Distribution Report (Report No. TC298-D); 2.) total deposits made with the County Treasurer; and 3.) total deposits posted to *alio's* Undistributed Receipts general ledger account.
- Verified that modifications to the tax levy per the *Hidalgo County Tax Collected Report* agreed to: modifications made to the tax levy per ACT's *Tax Collector Monthly Report* (Report No. TC168) for each entity.
- Compared the *Hamer Enterprise* Online Credit Card Payment Report to the *Hidalgo County Deposit Status Report – All Locations* to ensure all online credit card transactions received within the period in review were timely receipted.
- Compared the *Electronic Check BMI 1-47 Report* to the *Hidalgo County Deposit Status Report – All Locations* to ensure all online e-check transactions received within the period in review were timely receipted.
- Reviewed the *Hidalgo County Tax Collected Report* and County Treasurer receipts to determine whether collections were properly accounted and deposited with the County Treasurer in a timely manner.
- Reviewed deposits that did not agree to the *Hidalgo County Deposit Status Report – All Locations* report to determine if the shortages were replenished and/if overages were deposited to the general fund as miscellaneous revenue.
- Reviewed selected validated deposit slips to determine if the deposit composition (cash, checks, credit card payments) agreed to the total of the applicable payment method listed on the *Hidalgo County Deposit Status Report – All Locations* report.

Conclusion:

Total collections for the months of January 2017 through March 2017 as reported on the *Hidalgo County Tax Collected Reports* for the County of Hidalgo (GHD), Road District No. 2 (RD2), Road District No. 5 (RD5), Road District No. 15 (RD15), and State District (TEX) taxing entities were \$86,459,968.24; \$24,940,578.80; and \$8,660,847.97, respectively. Based on the results of our review, we have concluded that taxes, penalties, interest, and fees collected were generally properly accounted and reported; however, the system of internal controls for the accounting of collections requires improvement as noted in the following observation.

Observation No. 1:

We reviewed deposits that did not agree to the *Hidalgo County Deposit Status Report – All Locations* for the period in review to determine if the shortages were replenished and/if overages were deposited to the general fund as miscellaneous revenue. The results of our review revealed the following:

- Total deposits did not agree to the amount collected per the "Deposit Control" report.
 - Deposits were short a total of \$1,957.81.
 - Net shortages totaling \$1,646.02 (January 2017); \$135.48 (February 2017); and \$176.31 (March 2017) were replenished with funds in the Cashier Over/Short balance sheet accounts.
 - Deposits were over a total of \$726.84.
 - Net overages totaling \$388.66 (January 2017); \$59.57 (February 2017); and \$278.61 (March 2017) were placed in the Cashier Over/Short balance sheet accounts.

According to staff, overages will not be remitted to the County Treasurer's Office as miscellaneous revenue for the time being. Overages are deposited to the Tax General bank account and credited to the Cashier Over/Short balance sheet account. The funds are utilized to replenish collection shortages, if any. As of March 2017, the Tax Office General balance sheet account Cashier Over/Short is short \$904.46.

The County Auditor's Office requires cash receipts be deposited intact on a daily basis. In addition, overages should be remitted to the County Treasurer's Office as miscellaneous revenue. If a shortage occurs and criminal conduct is suspected, regardless of the amount, the shortage must be immediately reported to the County Auditor's Office and the Sheriff's Office. Shortages should be replenished or a request for indemnification be made to Commissioners Court pursuant to Local Government Code §157.903. Local Government Code §157.903 authorizes Commissioners Court to indemnify an elected or appointed County officer against personal liability for the loss of County funds, if the loss was not the result of the officer's negligence or criminal action. Failure to implement internal controls may be considered

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OVFRSPFR

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negligence. Supervisors must monitor all overages and shortages to determine if there is a pattern meriting further investigation, modification of collection procedures, re-training of personnel, or disciplinary action.

Formal monitoring procedures were not in place to ensure that overages and shortages were properly accounted and reported.

Failure to ensure that overages and shortages are properly accounted and reported may result in the loss or misuse of funds.

Recommendation:

Management should develop and implement formal monitoring procedures to ensure that overages and shortages are properly accounted and reported. At a minimum, procedures should include the following:

- Transfer overages to the County Treasurer as miscellaneous revenue.
- Replenish shortages or request indemnification from Commissioners Court pursuant to Local Government Code §157.903;
- Immediately report to the County Auditor's Office and the Sheriff's Office, a shortage, regardless of the amount, if criminal conduct is suspected; and
- Monitor all overages and shortages to determine if there is a pattern meriting further investigation, modification of collection procedures, retraining of personnel, or disciplinary action.

Please provide a written management response to the observation noted above by July 31, 2017.

If you have any questions or would like to schedule a meeting to discuss the above noted observation, please contact Abigail Guajardo, MSA, Internal Auditor II, at 318-2511 ext. 4652, 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 Eufrazio, CPA
County Auditor

cc: Valde Guerra, Commissioners Court Executive Officer
Eva Mireles, Tax Office Chief of Operations

HIDALGO COUNTY DISTRICT JUDGES

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

RODOLFO DELGADO
JUDGE, 93RD D.C.

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

ROSE GUERRA REYNA
JUDGE, 208TH D.C.

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

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

NOE GONZALEZ
JUDGE, 370TH D.C.
OVFRSFR

LETICIA LOPEZ
JUDGE, 389TH D.C.

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

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

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

COUNTY of HIDALGO

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 31, 2017

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

Ref: Review of *Fee Monthly Report* and Supporting Documentation
For the month of April 2017

Dear Mr. Guajardo:

We have conducted a limited scope review of the *Fee Monthly Report (Monthly Report)* and supporting documentation for the month 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 month of April 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.

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JUDGE, 43rd D.C.

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JUDGE, 44th D.C.

- 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 month of April were \$437,159.75. 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 April 2017 *Monthly Report* was submitted to the County Auditor's Office 4 days 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*.

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 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. 3:

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 working with *Kofile* representatives to create a report that will include all orders issued during the month.

Observation No. 4:

The balances, as of April 2017, for four company accounts (escrow accounts) reflected incorrect balances in the *Company Accounts Summary Report*. The balances were overstated as follows:

HIDALGO COUNTY DISTRICT JUDGES

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JUDGE, 394TH D.C.

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JUDGE, 430TH D.C.

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

- 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 working with *Kofile* representatives to correct the errors found in the escrow accounts listed above.

Please provide written management responses to the observations noted above by August 18, 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 Fee Monthly Report*

cc: Valde Guerra, County Executive Officer

HIDALGO COUNTY DISTRICT JUDGES

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COUNTY CLERK MONTHLY FEE REPORT

APRIL
2017

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

RECORDING FEES/LGC 118 013 118 011 212 004 BCC36 10		129,830.25	5482-760-26	✓ X2, X5
MARRIAGE LICENSES/LGC 118 018 (TOTAL)			513,007.50	✓ X2, X5
STATE COMPTROLLER				
MARRIAGE LICENSE	# Filed	X5 + 429 ✓	✓ \$12,870.00	✓ X2, X5
BIRTH CERTIFICATES	# Filed	X5 + 397 ✓	✓ \$714.60	✓ X, X2, X5
BIRTH DSHS	# Filed	X5 + 33 ✓	✓ \$60.39	✓ X, X2, X5
DECLARATION OF INFORMAL MARRIAGE	# Filed	X5 + 11 ✓	✓ \$137.50	✓ X, X2, X5
UCC-FINANCING STATEMENTS/BCC9 403		840.00	✓ \$795.00	✓ X2, X5
EARLY CHILDHOOD DONATION			55.00	✓ X, X2, X5
VITAL STATISTICS/LGC 118 015				
CERTIFIED COPIES/LGC 118 014				
RETURNED CHECK CHARGE/LGC 118 0215			517,619.01	✓ X2, X5
REFUNDS			330.00	✓ X2, X5
BEER & WINE PERMITS/ABC 61 31			✓ \$759.25	✓ X, X2, X3, X5, X6
PRINTER FEES/ABC 61 38			50.00	
RECEIVED ON ACCOUNT		✓ 235,810.25	50.00	
RCRDS MGMT & PRESERVATION PRGM/LGC 118 0216		✓ 82,030.00	✓ \$235-991-25	✓ X2, X3, X5
DIGITAL IMAGE FEES			✓ \$79-745-00	✓ X, X2, X5
CC RECORDS ARCHIVES FEE LGC 118 025			✓ \$4,449.76	✓ X, X2, X5
COURTHOUSE SECURITY FUND/LGC 291 008			✓ \$83,740.00	✓ X, X2, X5
VITAL ARCHIVE FEE HSC 191 0045(h)			✓ \$8,775.00	✓ X, X2, X5
OVER/(SHORT)			✓ \$1,194.00	✓ X, X2, X5
NEW COURTHOUSE FEE		✓ 75,050.00	51.00	✓ X, X2, X5
INTEREST EARNED			✓ \$74,480.00	✓ X, X2, X5
ADJUSTMENTS...			50.00	✓ X
TOTAL CHARGES AND COLLECTIONS			50.00	✓ X
LESS:			666,923.51	
CHARGES ON ACCOUNT			5667-104-51	✓ X2, X5, X6, X7
TOTAL DEPOSITED IN BANK			✓ 229,763.76	✓ 567-466-76 X3, X6
LESS:			431,159.75	
PRINTERS FEES/ABC 61 38			50.00	
BIRTH DSHS			0.00	660-30
REFUNDS			0.00	6759-25
OVER/(SHORT)			0.00	671-00
SUBTOTAL				5820-04-00
DUE TO TREASURER			437,159.75	
			5608-827-11	✓ X2
DISTRIBUTION				
COUNTY CLERK FEES			5342-745-25	✓ 167,313.25
EARLY CHILDHOOD DONATION			✓ 55.00	✓ X, X2
INTEREST EARNED			✓ 50.00	✓ 60.39
RCRDS MGMT & PRESERVATION PRGM/LGC 118 0216			✓ \$79-745-00	✓ 82,030.00
DIGITAL IMAGE FEES			✓ \$4,449.76	✓ X, X2
CC RECORDS ARCHIVE FEE LGC 118 025			✓ \$83,740.00	✓ X, X2
COURTHOUSE SECURITY FUND/LGC 291 008			✓ \$8,775.00	✓ X, X2
COMPTOR OF PUBLIC ACCTS-MARR FEES (MONTHLY)/LGC 118 022(a)			✓ \$12,870.00	✓ X, X2
COMPTOR OF PUBLIC ACCTS-BIRTH/DEATH CERT (QUARTERLY)/LGC 118 015(b)			✓ \$714.60	✓ X, X2
COMPTOR OF PUBLIC ACCTS-DECLARATION OF INFORMAL MARRIAGE/LGC 118 022(a)			✓ \$137.50	✓ X, X2
NEW COURTHOUSE FEE			✓ \$24,480.00	✓ 75,050.00
PRESERVATION OF VITAL STATISTICS HSC 191 0045(h)			✓ \$1,194.00	✓ X, X2
Refunds			✓ 759.25	✓ X, X2
Over/Short				✓ X, X2
DISTRIBUTION TOTAL				5608-827-11
COUNTY AUDITOR'S FORM. ARS-CC-002, PART I				✓ X2
REVISED 2004				437,159.75

PREPARED BY

BERENIZE ALVARADO DEPUTY CLERK

DATE

APPROVAL

ARTURO GUJARDO, JR. COUNTY CLERK

DATE

AUDITED BY: THE HIDALGO
COUNTY AUDITOR'S OFFICE
DATE: 6/30/17

COUNTY of HIDALGO

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



August 2, 2017

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

Ref: Review of *Fee Monthly Report* and Supporting Documentation
For the month of May 2017

Dear Mr. Guajardo:

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

Scope:

The scope of our review was limited to collections reported by your office on the *Monthly Report* for the month of May 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.

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JUDGE, 448TH D.C.

- 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 month of May 2017 were \$511,342.89. 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 May 2017 *Monthly Report* was submitted to the County Auditor's Office 14 days 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*.

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 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.

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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. 3:

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).

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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 working with *Kofile* representatives to create a report that will include all orders issued during the month.

Observation No. 4:

The balances, as of May 2017, for four company accounts (escrow accounts) reflected incorrect balances in the *Company Accounts Summary Report*. The balances were overstated as follows:

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- 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.

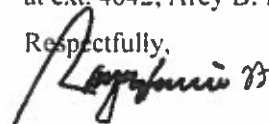
Recommendation:

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

Please provide written management responses to the observations noted above by August 18, 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 *Fee Monthly Report*

cc: Valde Guerra, County Executive Officer

HIDALGO COUNTY DISTRICT JUDGES

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COUNTY CLERK MONTHLY FEE REPORT

MAY
2017

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

RECORDER FEES/LGC 118 013 118 011 212 004 BCC36 10 \$156,648.00 ✓ X2, X5
MARRIAGE LICENSES/LGC 118 018 (TOTAL) \$15,177.50 ✓ X2, X5
STATE COMPTROLLER
MARRIAGE LICENSE # Filed 498 X5 ✓ ✓ \$14,940.00 ✓ X, X2, X5
BIRTH CERTIFICATES # Filed 323 X5 ✓ ✓ \$581.40 ✓ X, X2, X5
BIRTH DSHS # Filed 22 X5 ✓ ✓ 38.43 \$48.26 ✓ X, X2, X5
DECLARATION OF INFORMAL MARRIAGE # Filed 19 X5 ✓ ✓ \$237.50 ✓ X, X2, X5
UCC-FINANCING STATEMENTS/BCC9 403 \$930.00 ✓ X2, X5
EARLY CHILDHOOD DONATION \$15.00 ✓ X, X2, X5
VITAL STATISTICS/LGC 118 015 22,131.17 \$22,129.34 ✓ X2, X5
CERTIFIED COPIES/LGC 118 014 \$75.00 ✓ X2, X5
RETURNED CHECK CHARGE/LGC 118 0215 ✓ \$361.50 ✓ X, X2, X5, X3, X4
REFUNDS \$0.00
BEER & WINE PERMITS/ABC 61 31 \$0.00
PRINTER FEES/ABC 61 38 ✓ \$263,319.14 ✓ X2, X3, X4, X5
RECEIVED ON ACCOUNT ✓ \$98,380.00 ✓ X, X2, X5
RCRDS MGMT & PRESERVATION PRGM/LGC 118 0216 ✓ \$4,595.76 ✓ X, X2, X5
DIGITAL IMAGE FEES ✓ \$100,600.00 ✓ X, X2, X5
CC RECORDS ARCHIVES FEE LGC 118 025 ✓ \$10,480.00 ✓ X, X2, X5
COURTHOUSE SECURITY FUND/LGC 291 008 ✓ \$1,257.00 ✓ X, X2, X5
VITAL ARCHIVE FEE HSC 191 0045(h) ✓ \$21.00 ✓ X, X2, X5
OVER/(SHORT) ✓ \$89,890.00 ✓ X, X2, X5
NEW COURTHOUSE FEE \$0.00
INTEREST EARNED \$0.00
ADJUSTMENTS \$0.00
TOTAL CHARGES AND COLLECTIONS ✓ \$779,688.40 X2, X5, X6
LESS:
CHARGES ON ACCOUNT 268,345.51 563,342.89 X3, X4
TOTAL DEPOSITED IN BANK \$11,342.89 571,584.89
LESS
PRINTERS FEES/ABC 61 38 \$0.00 \$0.00
BIRTH DSHS \$0.00 \$40.26
REFUNDS \$0.00 \$987.50
OVER/(SHORT) \$0.00 \$21.00
SUBTOTAL \$422,780.00
DUE TO TREASURER 971,584.89
DISTRIBUTION
COUNTY CLERK FEES 1100-341-10-180-002-0-000 ✓ \$994,431.97 139,933.80 ✓ X
EARLY CHILDHOOD DONATION 1100-297-23-000-074-0-000 ✓ \$15.00 ✓ X, X2
INTEREST EARNED BIRTH DSHS 1100-207-20-000-075-0-000 ✓ 50.00 38.43 ✓ X, X2
RCRDS MGMT & PRESERVATION PRGM/LGC 118 0216 1237-341-10-180-000-0-000 ✓ \$98,380.00 ✓ X, X2
DIGITAL IMAGE FEES 1100-341-13-180-013-0-000 ✓ \$4,595.76 ✓ X, X2
CC RECORDS ARCHIVE FEE LGC 118 025 1100-341-10-180-005-0-000 ✓ \$100,600.00 ✓ X, X2
COURTHOUSE SECURITY FUND/LGC 291 008 1241-341-10-180-001-0-000 ✓ \$10,480.00 ✓ X, X2
COMPT. OF PUBLIC ACCTS-MARR FEES (MONTHLY)/LGC 118 022(a) 1100-207-20-000-040-0-000 ✓ \$14,940.00 ✓ X, X2
COMPT. OF PUBLIC ACCTS-BIRTH/DEATH CERT (QUARTERLY)/LGC 118 015(b) 1100-297-23-000-039-0-000 ✓ \$581.40 ✓ X, X2
COMPT. OF PUBLIC ACCTS-DECLARATION OF INFORMAL MARRIAGE LGC 118 022(a) 1100-207-20-000-041-0-000 ✓ \$237.50 ✓ X, X2
NEW COURTHOUSE FEE 1100-341-10-180-019-0-000 ✓ \$89,890.00 ✓ X, X2
PRESERVATION OF VITAL STATISTICS HSC 191 0045(h) 1100-341-10-180-010-0-000 ✓ \$1,257.00 ✓ X, X2
DISTRIBUTION TOTAL Refunds over/short 1100-207-20-000-075-0-000 38.43 50.00 ✓ X, X2
COUNTY AUDITOR S FORM ARS-CC-002, PART I 1100-340-00-000-000-0-000 ✓ 2.00 ✓ X, X2
REVISED 2004 571,584.89

PREPARED BY

BERENICE ALVARADO DEPUTY CLERK

C6/13/17
DATE

APPROVAL

ARTURO GUJARDO, JR. COUNTY CLERK

DATE

AUDITED BY: THE HIDALGO
COUNTY AUDITOR'S OFFICE
DATE: 7/5/17

2017 JUN 19 PM 10 00

COUNTY AUDITOR

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 8, 2017

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

Ref: Review of *Fee Monthly Report* and Supporting Documentation
For the month of June 2017

Dear Mr. Guajardo:

We have conducted a limited scope review of the *Fee Monthly Report (Monthly Report)* and supporting documentation for the month June 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 month of June 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 fee 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.

HIDALGO COUNTY DISTRICT JUDGES

JAIME E. TIJERINA
JUDGE, 12th D.C.

RODOLFO DELGADO
JUDGE, 13th D.C.

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

ROSE GUERRA REYNA
JUDGE, 20th D.C.

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

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

NOÉ GONZALEZ
JUDGE, 37th D.C.
OVERSEER

LETICIA LOPEZ
JUDGE, 38th D.C.

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

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

RENEE R. BETANCOURT
JUDGE, 48th D.C.

- 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 month of June 2017 were \$480,290.50. 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 June 2017 *Monthly Report* was submitted to the County Auditor's Office 14 days 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*.

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 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. 3:

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 working with *Kofile* representatives to create a report that will include all orders issued during the month.

Observation No. 4:

The balances, as of June 2017, for four company accounts (escrow accounts) reflected incorrect balances in the *Company Accounts Summary Report*. The balances were overstated as follows:

HIDALGO COUNTY DISTRICT JUDGES

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

RODOLFO DELGADO
JUDGE, 13th D.C.

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

ROSE GUERRA REYNA
JUDGE, 20th D.C.

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

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

NOE GONZALEZ
JUDGE, 37th D.C.
OVERSEER

LETICIA LOPEZ
JUDGE, 38th D.C.

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

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

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

- 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 working with *Kofile* representatives to correct the errors found in the escrow accounts listed above.

Observation No. 5:

We noted during our review that 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.

Please provide written management responses to the observations noted above by August 25, 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 *Fee Monthly Report*

cc: Valde Guerra, County Executive Officer

HIDALGO COUNTY DISTRICT JUDGES

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

RODOLFO DELGADO
JUDGE, 13th D.C.

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

ROSE GUERRA REYNA
JUDGE, 20th D.C.

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

MARCO E. RAMIREZ, JR.
JUDGE, 31st D.C.

NOE GONZALEZ
JUDGE, 37th D.C.
OVERSEER

LETICIA LOPEZ
JUDGE, 38th D.C.

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

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

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

COUNTY CLERK MONTHLY FEE REPORT

JUNE

2017

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

PBC

RECORDING FEES/LGC 118.013, 118.011, 212.004, BCC35.10	5148.281.50	X2;XS
MARRIAGE LICENSES/LGC 118.013 (TOTAL)	515.170.00	X2;XS
STATE COMPTROLLER		
MARRIAGE LICENSE	# Filed 499	✓
BIRTH CERTIFICATES	# Filed 392	✓
BIRTH DSHS	# Filed 23	✓
DECLARATION OF INFORMAL MARRIAGE	# Filed 16	✓
UCC-FINANCING STATEMENTS/BCC9.403	514.970.00	X;X2;XS
EARLY CHILDHOOD DONATION	5671.43	X;X2;XS
VITAL STATISTICS/LGC 118.015	679.92	X;X2;XS
CERTIFIED COPIES/LGC 118.014	5200.00	X;X2;XS
RETURNED CHECK CHARGE/LGC 118.0215	5795.00	X2;XS
REFUNDS	50.00	
BEER & WINE PERMITS/ABC 61.31	519.645.65	X2;XS
PRINTER FEES/ABC 61.38	530.00	X2;XS
RECEIVED ON ACCOUNT	✓ 5489.50	X;X2;X3-50;XS
RCRDS MGMT & PRESERVAT ON PRGM/LGC 118.0216	50.00	
DIGITAL IMAGE FEES	50.00	
CC RECORDS ARCHIVES FEE LGC 118.025	5271.611.75	X2;X3-69;XS
COURTHOUSE SECURITY FUND/LGC 291.003	✓ 590.190.00	X;X2;XS
VITAL ARCHIVE FEE HSC 191.0045(h)	✓ 54.521.84	X;X2;XS
OVER(SHORT)	✓ 392.140.00	X;X2;XS
NEW COURTHOUSE FEE	✓ 59.639.00	X;X2;XS
INTEREST EARNED	✓ 51.332.00	X;X2;XS
ADJUSTMENTS	50.00	
TOTAL CHARGES AND COLLECTIONS	50.00	
	751,800.09	X2;XS;X6;X
LESS:		
CHARGES ON ACCOUNT	✓ 271,509.59	X3-60
TOTAL DEPOSITED IN BANK	480,290.50	
LESS:		
PRINTERS FEES/ABC 61.38	50.00	
BIRTH DSHS	0.00	
REFUNDS	0.00	
OVER(SHORT)	0.00	
SUBTOTAL	480,290.50	
DUE TO TREASURER	6688.239.03	
	480,290.50	
DISTRIBUTION:		
COUNTY CLERK FEES	✓ 5992.544.9	184,024.31 X
EARLY CHILDHOOD DONATION	50.00	
INTEREST EARNED DSHS	45.75	39.00 X;X2
RCRDS MGMT & PRESERVATION PRGM/LGC 118.0216	590.190.00	X;X2
DIGITAL IMAGE FEES	54.521.84	X;X2
CC RECORDS ARCHIVE FEE LGC 118.025	592.140.00	X;X2
COURTHOUSE SECURITY FUND/LGC 291.003	59.639.00	X;X2
COMPT. OF PUBLIC ACCTS-MARR FEES (MONTHLY)/LGC 118.022(a)	514.970.00	X;X2
COMPT. OF PUBLIC ACCTS-BIRTH/DEATH CERT (QUARTERLY)/LGC 118.015(b)	705.10	6671.43 X;X2
COMPT. OF PUBLIC ACCTS-DECLARATION OF INFORMAL MARRIAGE/LGC 118.022(a)	5200.00	X;X2
NEW COURTHOUSE FEE	582.030.00	X;X2
PRESERVATION OF VITAL STATISTICS HSC 191.0045(h)	51,332.00	X;X2
Refunds	489.50	X;X2
DISTRIBUTION TOTAL:	480,290.50	
COUNTY AUDITOR'S FORM: ARS-CC-002, PART I		
REVISED 2004		

PREPARED BY:

BERENIZE ALVARADO, DEPUTY CLERK

DATE

APPROVAL:

ARTURO GUJARDO, JR. COUNTY CLERK

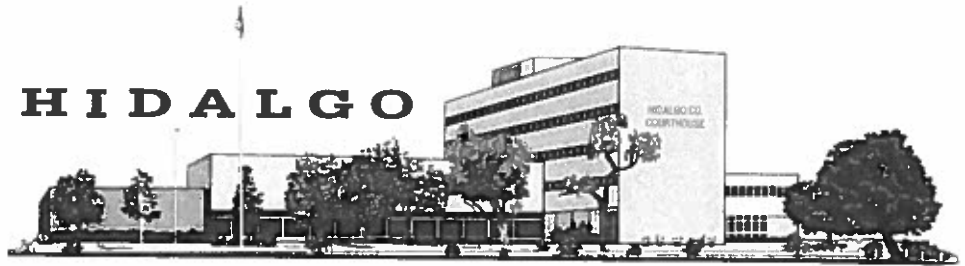
DATE

AUDITED BY: THE HUALUL
COUNTY AUDITOR'S OFFICE
DATE: 6/18/17

7/24/17

COUNTY of HIDALGO

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



EDINBURG, TEXAS 78539

July 31, 2017

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

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

Dear Mr. Guajardo:

We have conducted a limited scope review of the *Criminal Fees Monthly Report (Monthly Report)* and supporting documentation for the month of April 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 month of April 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.

HIDALGO COUNTY DISTRICT JUDGES

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

RODOLFO DELGADO
JUDGE, 83rd D.C.

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

ROSE GUERRA REYNA
JUDGE, 206th D.C.

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

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

NOE GONZALEZ
JUDGE, 370th D.C.
OVERSEER

LETICIA LOPEZ
JUDGE, 389th D.C.

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

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

RENEE R. BETANCOURT
JUDGE, 448th 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 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 month of April 2017 were \$204,328.67. 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 month of April 2017 to determine if fines, fees, and court costs were properly allocated and reported.

The results of our review revealed that 25 of the receipts tested (see Exhibit A) contained errors in the allocation of fines, fees, and court costs (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); December 2016 (14); January 2017 (48), February 2017 (70); and March 2017 (69) 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.

HIDALGO COUNTY DISTRICT JUDGES

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

RODOLFO DELGADO
JUDGE, 93RD D.C.

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

ROSE GUERRA REYNA
JUDGE, 206TH D.C.

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

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

MOE GONZALEZ
JUDGE, 370TH D.C.
OVERSEER

LETICIA LOPEZ
JUDGE, 386TH D.C.

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

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

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

Observation No. 2:

We noted during our review that the April 2017 *Monthly Report* was submitted to the County Auditor's Office 4 days 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 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. 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.

HIDALGO COUNTY DISTRICT JUDGES

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

RODOLFO DELGADO
JUDGE, 93rd D.C.

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

ROSE GUERRA REYNA
JUDGE, 208th D.C.

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

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

NOE GONZALEZ
JUDGE, 379th D.C.
OVERSEER

LETICIA LOPEZ
JUDGE, 389th D.C.

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

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

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

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 3 voided receipts during the month of April 2017. However, the Void/Adjustment Sheets, for 2 of the 3 voided receipts were not submitted along with the monthly report. According to staff, Void/Adjustment 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, a Void/Adjustment Sheet, containing the date of the void, the signature of the clerk, the signature of the supervisor approving the void, the reason for the void, and the new receipt number, if applicable, along with all copies of the voided receipt securely attached together be submitted to the County Auditor's Office. If the Void/Adjustment Sheet is not prepared, all copies of the voided receipt securely attached together must be submitted to the County Auditor's Office and contain the same information required to be documented on the Void/Adjustment Sheet.

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

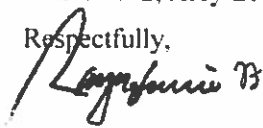
Recommendation:

Management should implement procedures to ensure that all copies of the voided receipts and/or Void/Adjustment Sheet are submitted to the County Auditor's Office.

Please provide written management responses to the observations noted above by August 18, 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 Fees Monthly Report* and Exhibit

cc: Valde Guerra, County Executive Officer

HIDALGO COUNTY DISTRICT JUDGES

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

RODOLFO DELGADO
JUDGE, 13th D.C.

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

ROSE GUERRA REYNA
JUDGE, 20th D.C.

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

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

NOE GONZALEZ
JUDGE, 37th D.C.
OVERSEER

LETICIA LOPEZ
JUDGE, 38th D.C.

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

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

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

Receipt Journal by Fund and Fee Code

TXHIDALGOPROD

Transaction Date Range 04/01/2017 - 04/30/2017 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 #6 County Court at Law #7 County Court at

Hidalgo County Clerk	
Total Receipts	Totals Fee Totals
	205,474.77 205,474.77 X9-1
Total Adjustments Impacting Receipts	(1,146.10) X9-2
	(2,323.10) (2,323.10)
Final Fee Code Totals	203,151.67 203,151.67 X3-1; X9-3; X8; X2-4
Less Refunds:	\$ 15.00 X2-1
Due Treasurer:	\$ 203,136.67 X; X5-3
	203,136.67
	203,151.67
	203,136.67

2017 Criminal Court Cost

For the Month of April 2017

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

[Signature] County Clerk

May 5, 2017 Date

AUDITED BY: THE HIDALGO
COUNTY AUDITOR'S OFFICE
DATE: 7/10/17

PL 3 422.67
COUNTY AUDITOR

2017 MAY 9 AM 10 27

Receipt Journal by Fund and Fee Code

TXHIDALGOPROD

Transaction Date Range: 04/01/2017 - 04/30/2017 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

Fee Code	Totals	Fee Totals	Time Payment
Fee Code Totals for All Funds	203,151.67	204,328.67	
1100-341-10-180-002-0-000 County Clerk	12,165.63	10,035.35	2,884.79 ✓ X
1100-342-10-180-001-0-000 Sheriff	7,926.51	7,926.51	40% 2,207.83 ✓ X
1100-341-10-180-005-0-000 Stenographer	4,977.68	5,017.68	10% 576.58 ✓ X
1100-341-10-180-008-0-000 Jury - County Clerk	22.00	22.00	# 5,769.58 (TP)
1100-207-20-000-027-0-000 Judicial & Court Person Train	1.40	1.40	
1100-207-20-000-010-0-000 General Fund Misc Revenues	0.76	0.76	
1100-207-20-000-007-0-000 Juvenile Crime & Delinquency	0.27	0.27	
1100-207-20-000-003-0-000 Criminal Justice Fees	3.01	3.01	
1100-207-20-000-005-0-000 Time Payment	2,762.93	2,762.93	
1100-341-10-180-017-0-000 County Clerk EFile Fee	1,562.00	1,562.00	
1100-202-00-000-019-0-000 Failure to Appear-Vendor	337.95	337.95	
1100-202-00-000-022-0-000 Refund/Overpmt CC	15.00	15.00	
1100-207-20-000-009-0-000 Fugitive Apprehension Fund	2.75	2.75	
1100-207-20-000-011-0-000 Law Enforcement Education	0.45	0.45	
1100-207-20-000-014-0-000 Crime Stoppers (CCP 102.013)	0.60	0.60	
1100-207-20-000-015-0-000 Consolidated Court Costs	20,623.95	20,736.94	
1100-341-10-180-006-0-000 Trial Fees	29.73	29.73	
1100-207-20-000-017-0-000 Crime Victims Comp Fund	0.32	0.32	
1100-207-20-000-019-0-000 Arrest -DPS	0.27	0.27	
1100-207-20-000-029-0-000 Correctional Mgmt Inst of Tex	3,348.68	3,348.68	
1100-207-20-000-035-0-000 State Traffic Fee	10,720.02	10,720.02	
1100-207-20-000-038-0-000 EMS Trauma Fund (CCP	2,714.45	2,714.45	
1100-207-20-000-046-0-000 Jur(CR-CC Statutory Court) to			

Receipt Journal by Fund and Fee Code

TXHIDALGOPROD

Transaction Date Range: 04/01/2017 - 04/30/2017 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	
1100-207-20-000-053-0-000 Jury Service Fund	719 10	✓ 715-10 719-10	✓ X2-4; X; X3
1100-207-20-000-054-0-000 Judicial Support Fee - State	1,335 79	✓ 1,340.59 1,335-79	✓ X2-4; X; X3
1100-207-20-000-058-0-000 Drug Court Fee - State (CCP)	7,051 19	✓ 7,051.19	✓ X2-4; X; X3
1100-207-20-000-059-0-000 Indigent Defense Representation	493 59	✓ 497.59 493-59	✓ X2-4; X; X3
1100-207-20-000-061-0-000 Moving Violation Fee	11 12	✓ 11 12	✓ X2-4; X; X3
1100-207-20-000-066-0-000 Failure to Appear-State	1,126 48	✓ 1,126 48	✓ X2-4; X; X3
1100-207-20-000-072-0-000 Elec Filing Fee - CR-CC to State	1,214 98	✓ 1,224.98 1,214-98	✓ X2-4; X; X3
1100-341-10-140-051-0-000 Tax A/C Scofflaw - CC	1,217 46	✓ 1,217 46	✓ X2-4; X; X3
1100-341-10-180-003-0-000 CC Time Payment 10%	771 37	0.00 771-37	
1100-341-10-180-004-0-000 CC - Admin Transaction Fee	2,040 00	✓ 2,044.80 2,040-00	✓ X2-4; X; X3
1100-341-10-180-009-0-000 CC - DA Fees	4,467 15	✓ 4,472.15 4,467-15	✓ X2-4; X; X3
1100-341-10-180-012-0-000 CC - Jud Support Fee (CR)	148 76	✓ 149.96 148-76	✓ X2-4; X; X3
1100-341-10-180-016-0-000 CC - FTA - Admin Fee	225 29	✓ 225 29	✓ X2-4; X; X3
1100-351-20-180-001-0-000 CC - Public Defense	12,190 18	✓ 12,190 18	✓ X2-4; X; X3
1100-341-10-180-006-0-000 County Clerk - Court Costs	334 93	✓ 334 93	✓ X2-4; X; X3
1100-202-00-000-004-0-000 A/P Delinquent Fee	2,239 94	✓ 2,239 94	✓ X2-4; X; X3
1100 - General Fund	102,803.69	102,803.69	
1238-341-20-180-001-0-000 County Records Management	5,521 33	✓ 5,521.33 5,521-33	✓ X2-4; X; X1; X3
1238 - County Records Management and Preservation	5,521.33		
1237-341-10-180-000-0-000 CC - Rec Mgmt Preserv Fees	709 66	✓ 714.66 709-66	✓ X2-4; X; X1; X3
1237 - County Clerk Records Management and	709.66		
1200-351-10-180-000-0-000 CC - Fines	64,631 95	✓ 64,631 95	✓ X2-4; X; X1; X3
1200 - Road and Bridge Countywide	64,631.95		

2017 MAY 9 AM 10 27

Receipt Journal by Fund and Fee Code

TXHIDALGOPROD

Transaction Date Range 04/01/2017 - 04/30/2017 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	
1241-341-10-180-001-0-000 Courthouse Security Fund	749.09	✓ 749.09	✓ X2-4; X1; X3
1241 - Courthouse Security	749.09		
1255-341-10-180-000-0-000 CC/DC Crt Tech - CC Fee	985.95	✓ 985.95	✓ X2-4; X1; X3-1
1255 - County and District Court Technology Fund	985.95		
1225-341-10-080-000-0-000 Pre-Trial Interv Program-DA	27,750.00	✓ 27,750.00	✓ X2-4; X1; X3
1225 - Pre-Trial Intervention Program	27,750.00		

RECEIVED BY
COUNTY CLERK
2017 MAY 9 AM 10 27

Hidalgo County Clerk
Schedule of Adjustments
For the Month Ended June 30, 2017

Based on the type of offense, ADD.C (\$3.00) and STF (\$30.00) should not be assessed. In addition, MVF (\$0.10) should be assessed.

Rcpt	Cause	Date	Name	Offense	Off date	Conviction	Disposition Status	ADD.C	STF	MVF	TOTAL
COL-2017-12496	CR-10-7301-E	6/5/2017	Berumen-Trejo, Juan	DRIVING WHILE INTOXICATED	7/3/2010	12/6/2016	CONVICTED	0.02	0.22		543.00

Based on the type of offense, ADD.C (\$3.00) and STF (\$30.00) should not be assessed.

Rcpt	Cause	Date	Name	Offense	Off date	Conviction	Disposition Status	ADD.C	STF	TOTAL
COL-2017-12589	CR-16-12977-H	6/5/2017	Najera, Jaime	DRIVING WHILE INTOXICATED	8/23/2016	1/19/2017	CONVICTED	3.00	30.00	804.10
COL-2017-12808	CR-16-07579-B	6/7/2017	VASQUEZ, CESAR LOPEZ	DRIVING WHILE INTOXICATED	6/12/2016	9/28/2016	CONVICTED	3.00	30.00	1,235.10
COL-2017-13203	CR-17-04325-B	6/13/2017	SANCHEZ, REYNALDO CORONADO	DRIVING WHILE INTOXICATED 2ND	4/9/2017	4/20/2017	CONVICTED	3.00	30.00	584.10
COL-2017-13229	CR-16-03325-F	6/13/2017	RIVERA, DIEGO ALFONSO, Jr	DRIVING WHILE INTOXICATED	3/31/2016	9/27/2016	CONVICTED	3.00	30.00	1,127.10
COL-2017-13440	CR-17-04046-G	6/16/2017	MARTINEZ, ESPERANZA CUELLAR	DRIVING WHILE INTOXICATED	12/25/2016	5/8/2017	CONVICTED	3.00	30.00	1,192.10
COL-2017-13720	CR-16-14195-E	6/20/2017	MORENO, HECTOR CORTEZ	DRIVING WHILE INTOXICATED BAC >= .015	10/15/2016	5/23/2017	CONVICTED	3.00	30.00	1,167.10
COL-2017-13915	CR-16-14484-A	6/22/2017	GARCIA, ADOLFO RADAMEX	DRIVING WHILE INTOXICATED BAC >= .015	10/23/2016	6/22/2017	CONVICTED	3.00	30.00	467.10
COL-2017-14053	CR-17-03615-A	6/23/2017	JUAREZ, ASAE ESPINOZA	DRIVING WHILE INTOXICATED 2ND	1/19/2017	6/22/2017	CONVICTED	3.00	30.00	754.10
COL-2017-14280	CR-16-14013-G	6/28/2017	CANAS, HERBERTH ARTURO RENDON	DRIVING WHILE INTOXICATED	12/12/2016	2/9/2017	CONVICTED	3.00	30.00	1,298.10
COL-2017-14435	CR-16-06762-E	6/30/2017	Garza, Rogelio Dominguez	DRIVING WHILE INTOXICATED BAC >= .015	5/22/2016	2/27/2017	CONVICTED	3.00	30.00	3,002.10
COL-2017-14457	CR-17-05395-G	6/30/2017	Ledesma, Andres Benavidez, III	DRIVING WHILE INTOXICATED	5/8/2017	5/15/2017	CONVICTED	3.00	30.00	1,736.10

Based on the type of offense, ADD.C (\$3.00) and STF (\$30.00) should not be assessed. In addition, DDCF (\$60.00) and JUD (\$15) should be assessed. Once the type of disposition has been determined, DA (\$25.00) and JSF (\$4.00) could be assessed.

Rcpt	Cause	Date	Name	Offense	Off date	Conviction	Disposition Status	ADD.C	STF	DDCF	JUD	TOTAL
COL-2017-14064	CR-16-04611-H	6/26/2017	Castrellon, Edmundo Jr Alaniz	DRIVING WHILE INTOXICATED	1/10/2016	3/9/2017	PENDING	3.00	30.00			911.10

Based on the type of disposition, DA (\$25.00) and JSF (\$4.00) should not be assessed

Rcpt	Cause	Date	Name	Offense	Off date	Conviction	Disposition Status	DA	JSF	TOTAL
COL-2017-12724	CR-17-01976-B	6/6/2017	GONZALEZ, ADRIAN ESTEBAN	POSS MARIJ <20Z	12/18/2016	6/6/2017	DEFERRED	25.00	4.00	548.00
COL-2017-13111	CR-16-14463-H	6/12/2017	Martinez, Diego Santana	POSS MARIJ <20Z	10/22/2016	3/23/2017	DEFERRED	25.00	4.00	546.00
COL-2017-13835	CR-16-13747-D	6/21/2017	Ramirez, Luis Edgar Perez	POSS MARIJ <20Z	9/14/2016	1/20/2017	DEFERRED	25.00	4.00	850.00
COL-2017-12594	CR-16-04055-F	6/5/2017	BOTELLO, ALYSSA	ASSAULT CAUSES BODILY INJ	6/13/2015	10/20/2016	DEFERRED	25.00	4.00	1,010.00
COL-2017-12511	CR-17-01199-B	6/5/2017	Caibajal, Rosa Maria	INTERFER W/ PUBLIC DUTIES	11/2/2016	5/23/2017	DEFERRED	25.00	4.00	386.00

Based on the type of disposition, DDCF (\$60.00) and JUD (\$15.00) should be assessed.

Rcpt	Cause	Date	Name	Offense	Off date	Conviction	Disposition Status	DDCF	JUD	TOTAL
COL-2017-13881	CR-17-01342-B	6/22/2017	Orta, Omayra Maria Feleiciano	POSS MARIJ <20Z	11/29/2016	4/26/2017	DISMISSED			342.00

Based on the type of offense, ADD.C (\$3.00) and STF (\$30.00) should not be assessed. In addition, Records Management and Preservation Fee is not properly assessed. RMP should be \$22.50 and SRMP should be 2.50

Rcpt	Cause	Date	Name	Offense	Off date	Conviction	Disposition Status	ADD.C	STF	RMP	TOTAL
COL-2017-14425	CR-15-06574-B	6/30/2017	IBANEZ, LEONARDO, Jr	DRIVING W/IN V/PREV CONV/W/O FIN R	2/10/2015	9/2/2015	CONVICTED	3.00	30.00	22.50	567.10

Based on the type of offense JUD (\$15.00) should be assessed.

Rcpt	Cause	Date	Name	Offense	Off date	Conviction	Disposition Status	JUD	TOTAL
COL-2017-12452	CR-16-03908-B	6/27/2017	VASQUEZ, DENISE MARIBEL	THEFT PROP >=\$100-<\$750	10/22/2015	4/12/2017	PENDING		752.00
COL-2017-14340	CR-16-11148-F	6/28/2017	Rosales, Yvonnai Patricia	THEFT PROP >=\$100-<\$750	8/7/2016	6/15/2017	PENDING		717.00
2017-029289	CR-16-12621-F	6/26/2017	ANDRES, LUIS	POSS GAMBLING DEVICE/EQUIPMENT/PARAPH	8/6/2016	6/26/2017	PENDING		717.00
2017-029925	CR-15-09292-D	6/29/2017	MARTINEZ, JOSE LUIS MUÑOZ	THEFT PROP >=\$500-<\$500	4/9/2015	6/29/2017	PENDING		715.00

During the month of June 2017 there were 78 payments for PreTrial Diversion Program. However, Local Transaction Fee was not assessed. Please provide status indicating the waiver of the fee for PreTrial Diversion Program payments.

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 2, 2017

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

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

Dear Mr. Guajardo:

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

HIDALGO COUNTY DISTRICT JUDGES

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

RODOLFO DELGADO
JUDGE, 93rd D.C.

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

ROSE GUERRA REYNA
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OVERSEER

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JUDGE, 394th D.C.

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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 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 month of May 2017 were \$213,885.98. 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 requires improvement as noted in the following observations.

Observation No. 1:

We reviewed a sample of receipts issued during the month of May 2017 to determine if fines, fees, and court costs were properly allocated and reported.

The results of our review revealed that 27 of the receipts tested (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 and *Odyssey* programming errors (RMP and RMPr) were corrected. The adjustments resulting from human error (ADD.CC, STF, DDCF, and Local Transaction Fee) have not been completed. 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. Furthermore, the department contacted the District Attorney's Office for further assistance in the evaluation of the fees. In addition, adjustments for the months of July 2016 (19); August 2016 (24); September 2016 (18); October 2016 (32); November 2016 (24); December 2016 (18); January 2017 (48); February 2017 (70); March 2017 (69); and April 2017 (25) 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.

HIDALGO COUNTY DISTRICT JUDGES

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

RODOLFO DELGADO
JUDGE, 93RD D.C.

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

ROSE GUERRA REYNA
JUDGE, 204TH D.C.

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

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

NOE GONZALEZ
JUDGE, 378TH D.C.
OVERSEER

LETICIA LOPEZ
JUDGE, 389TH D.C.

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

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

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

Observation No. 2:

We noted during our review that the May 2017 *Monthly Report* was submitted to the County Auditor's Office 14 days 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 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 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. 5:

We noted during our review that there were 2 voided receipts during the month of May 2017. However, the Void/Adjustment Sheets, for 1 of the 2 voided receipts was not submitted. According to staff, the Void/Adjustment Sheets were inadvertently not submitted; however, copies of the voided receipts will be submitted to the County Auditor's Office.

HIDALGO COUNTY DISTRICT JUDGES

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

RODOLFO DELGADO
JUDGE, 93RD D.C.

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JUDGE, 139TH D.C.

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JUDGE, 448TH D.C.

The County Auditor's Office requires that if a receipt is voided, a Void/Adjustment Sheet, containing the date of the void, the signature of the clerk, the signature of the supervisor approving the void, the reason for the void, and the new receipt number, if applicable, along with all copies of the voided receipt securely attached together be submitted to the County Auditor's Office. If the Void/Adjustment Sheet is not prepared, all copies of the voided receipt securely attached together must be submitted to the County Auditor's Office and contain the same information required to be documented on the Void/Adjustment Sheet.

Formal procedures have not been implemented to ensure that all copies of the voided receipt and Void/Adjustment Sheets are submitted to the County Auditor's Office.

Recommendation:

Management should implement procedures to ensure that all copies of voided receipts and Void/Adjustment Sheets are submitted to the County Auditor's Office

Please provide written management responses to the observations noted above by August 18, 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 Fees Monthly Report* and Exhibit

cc: Valde Guerra, County Executive Officer

HIDALGO COUNTY DISTRICT JUDGES

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

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JUDGE, 396TH D.C.

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JUDGE, 430TH D.C.

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

Receipt Journal by Fund and Fee Code

TXHIDALGOPROD

Transaction Date Range 05/01/2017 - 05/31/2017 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

Hidalgo County Clerk	
Totals	Fee Totals
Total Receipts	214,115.93
Total Adjustments Impacting Receipts	(230.00)
Final Fee Code Totals	213,885.93
Less Refunds:	\$9.10
Total Due to Treasurer:	\$210,870.68
Plus Transfer corrections and various manual receipts for expunged cases:	
Back up on dailies as follow 5-3-2017, 5-9-2017, 5-15-2017, 5-17-2017, 5-18-2017, 5-23-2017, and 5-30-2017. (7 Dailies in total)	\$7,157.30
Due Treasurer: Total Transfers	\$203,713.38

X2-1

X; X5-4

X2-4; X3-1; X8; X9-4

2017 Criminal Court Cost

For the Month of May 2017

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

[Signature] County Clerk

June 14, 2017 Date

AUDITED BY: THE HIDALGO COUNTY AUDITOR'S OFFICE
DATE: 6/10/17

2017 JUN 19 AM 10 00

NOTARY PUBLIC

Receipt Journal by Fund and Fee Code

TXHIDALGOPROD

Transaction Date Range: 05/01/2017 - 05/31/2017 Sorted by: By receipt number
 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

Fee Code	Totals	Fee Totals
Fee Code Totals for All Funds	210,879.78	213,885.98
1100-341-10-180-002-0-000 County Clerk	12,626.27	10,841.70 ✓ X2-4; X; X3
1100-342-10-180-001-0-000 Sheriff	8,028.16	✓ 8128.16 ✓ X2-4; X; X3
1100-341-10-180-006-0-000 Stenographer	5,329.92	✓ 5409.92 ✓ X2-4; X; X3
1100-341-10-180-008-0-000 Jury - County Clerk	22.00	✓ 22.00 ✓ X2-4; X; X3
1100-207-20-000-027-0-000 Judicial & Court Person. Train	1.26	✓ 1.26 ✓ X2-4; X; X3; X6
1100-207-20-000-007-0-000 Juvenile Crime & Delinquency	0.30	✓ 0.30 ✓ X2-4; X; X3; X6
1100-207-20-000-005-0-000 Time Payment	2,458.07	(TP) 5246.84 ✓ X2-4; X3-1
1100-341-10-180-017-0-000 County Clerk EFile Fee	1,676.00	✓ 1676.00 ✓ X2-4; X; X3
1100-202-00-000-019-0-000 Failure to Appear-Vendor	262.49	✓ 262.49 ✓ X2-4; X; X3
1100-202-00-000-022-0-000 Refund/Overprint-CC	9.10	✓ 9.10 ✓ X2-4; X2; X3
1100-207-20-000-009-0-000 Fugitive Apprehension Fund	3.15	✓ 3.15 ✓ X2-4; X; X3; X6
1100-207-20-000-015-0-000 Consolidated Court Costs	22,091.75	✓ 22,423.75 ✓ X2-4; X; X3; X6
1100-207-20-000-017-0-000 Crime Victims Comp Fund	22.06	✓ 22.06 ✓ X2-4; X; X3; X6
1100-207-20-000-019-0-000 Arrest -DPS	2.23	✓ 2.23 ✓ X2-4; X; X3
1100-207-20-000-020-0-000 Arrest -T.A.B.C.	0.34	✓ 0.34 ✓ X2-4; X; X3-1
1100-207-20-000-029-0-000 Correctional Mgmt Inst of Tex	0.29	✓ 0.29 ✓ X2-4; X; X3; X6
1100-207-20-000-035-0-000 State Traffic Fee	3,534.56	✓ 3594.56 ✓ X2-4; X; X3
1100-207-20-000-038-0-000 EMS Trauma Fund (CCP)	11,548.76	✓ 11,748.76 ✓ X2-4; X; X3
1100-207-20-000-046-0-000 Jud(CR-CC Statutory Court) to	2,746.38	✓ 2,746.38 ✓ X2-4; X; X3
1100-207-20-000-053-0-000 Jury Service Fund	724.07	✓ 724.07 ✓ X2-4; X; X3
1100-207-20-000-054-0-000 Judicial Support Fee - State	1,421.54	✓ 1,443.14 ✓ X2-4; X; X3
1100-207-20-000-058-0-000 Drug Court Fee - State (CCP)	7,164.65	✓ 7,164.65 ✓ X2-4; X; X3

Time Payment
 50% = 2,623.42 ✓ X
 40% = 2,098.74 ✓ X
 10% = 524.68 ✓ X
\$5,246.84 (TP)

2017 JUN 19 PM 10 00

TXHIDALGO
 COUNTY AUDITOR

Receipt Journal by Fund and Fee Code

TXHIDALGOPROD

Transaction Date Range 05/01/2017 - 05/31/2017 Sorted by By receipt number
 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	522.41	✓ 530.41 ✓ X2-4; X; X3	
1100-207-20-000-051-0-000 Moving Violation Fee	11.78	✓ 11.98 ✓ X2-4; X; X3	
1100-207-20-000-066-0-000 Failure to Appear-State	874.85	✓ 894.85 ✓ X2-4; X; X3	
1100-207-20-000-072-0-000 Elec Filing Fee - CR-CC to State	1,284.84	✓ 1,304.84 ✓ X2-4; X; X3	
1100-341-10-140-051-0-000 Tax A/C Scofflaw - CC	851.63	✓ 871.63 ✓ X2-4; X; X3	
1100-341-10-180-003-0-000 CC Time Payment 10%	772.20	✓ 772.20	
1100-341-10-180-004-0-000 CC - Admin Transaction Fee	2,352.00	✓ 2,368.00 ✓ X2-4; X; X3	
1100-341-10-180-009-0-000 CC - DA Fees	4,600.94	✓ 4,600.94 ✓ X2-4; X; X3	
1100-341-10-180-012-0-000 CC - Jud. Support Fee (CR)	158.58	✓ 160.58 ✓ X2-4; X; X3	
1100-341-10-180-016-0-000 CC - FTA - Admin Fee	174.99	✓ 178.99 ✓ X2-4; X; X3	
1100-351-20-180-001-0-000 CC - Public Defense	13,637.72	✓ 13,637.72 ✓ X2-4; X; X3	
1100-341-10-180-006-0-000 County Clerk - Court Costs	353.46	✓ 359.46 ✓ X2-4; X; X3	
1100-202-00-000-004-0-000 A/P Delinquent Fee	1,200.17	✓ 1,200.17 ✓ X2-4; X; X3	
1100 - General Fund	106,468.92	106,468.92	
1238-341-20-180-001-0-000 County Records Management	5,960.42	✓ 6027.92 ✓ X2-4; X; X1; X3	
1238 - County Records Management and Preservation	5,960.42	5,960.42	
1237-341-10-180-000-0-000 CC - Rec Mgmt Preserv Fees	692.06	✓ 724.56 ✓ X2-4; X; X1; X3	
1237 - County Clerk Records Management and	692.06	692.06	
1200-351-10-180-000-0-000 CC - Fines	74,418.36	✓ 74,418.36 ✓ X2-4; X; X1; X3	
1200 - Road and Bridge Countywide	74,418.36	74,418.36	
1241-341-10-180-001-0-000 Courthouse Security Fund	799.46	✓ 811.46 ✓ X2-4; X; X1; X3	
1241 - Courthouse Security	799.46	799.46	
1255-341-10-180-000-0-000 CC/DC Ctl Tech - CC Fee	1,040.56	✓ 1050.56 ✓ X2-4; X; X1; X3-1	

2017 JUN 19 PM 10:00

HOLIDAY ATTORNEY

X2-2

Receipt Journal by Fund and Fee Code

TXHIDALGOPROD

Transaction Date Range 05/01/2017 - 05/31/2017 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
1255 - County and District Court Technology Fund	1,040.56	1,040.56
1225-341-10-080-000 0 000 Pre-Trial Interv Program-DA	21,500.00	✓ 23,250.00 ~~24,500.00~~ X2-4 ; X ; X1 ; X3
1225 - Pre-Trial Intervention Program	21,500.00	21,500.00

2017 JUN 19 AM 10 00

RECEIVED BY
COUNTY CLERK
JULIE GOMEZ

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

Based on type of offense, ADD.C (\$3.00) and STF (\$30.00) should not be assessed.

Rcpt	Cause	Date	Name	Offense	Off.date	Conviction	Disposition Status	ADD.C	STF	TOTAL
COL-2017-09804	CR-15-05076-F	5/1/2017	GARZA, DORA ANN BELTRAN	DRIVING WHILE INTOXICATED BAC >=0.15	4/12/2015	9/1/2016	CONVICTED	3.00	30.00	2,012.10
COL-2017-10426	CR-17-02899-D	5/8/2017	Gaices, Margarito Lizandro	DRIVING WHILE INTOXICATED	3/5/2017	3/8/2017	CONVICTED	3.00	30.00	1,138.10
COL-2017-10443	CR-17-01691-B	5/8/2017	HERMANDEZ, ERNIE RAY	DRIVING WHILE INTOXICATED 2ND	12/8/2016	3/22/2017	CONVICTED	3.00	30.00	906.10
COL-2017-10847	CR-16-02424-E	5/12/2017	REVES, CARLOS	DRIVING WHILE INTOXICATED	10/24/2015	7/21/2016	CONVICTED	3.00	30.00	1,506.10
COL-2017-11075	CR-16-03563-A	5/16/2017	Gomez, Gavino	DRIVING WHILE INTOXICATED BAC >=0.15	11/22/2015	7/26/2016	CONVICTED	3.00	30.00	1,295.10
COL-2017-11369	CR-16-07842-E	5/19/2017	Gallegos Jr, Fidencio	DRIVING WHILE INTOXICATED	5/22/2016	10/19/2016	CONVICTED	3.00	30.00	1,012.10
COL-2017-11424	CR-16-13233-B	5/19/2017	Berrones, Ivan Gonzalez	DRIVING WHILE INTOXICATED	8/27/2016	4/7/2017	CONVICTED	3.00	30.00	1,158.10
COL-2017-11586	CR-16-06590-A	5/22/2017	GONZALEZ, JESUS ANGEL SANCHEZ	DRIVING WHILE INTOXICATED	4/26/2016	3/2/2017	CONVICTED	3.00	30.00	896.10
COL-2017-11930	CR-17-03061-G	5/26/2017	Martinez, Ramon Sabino	DRIVING WHILE INTOXICATED BAC >=0.15	1/15/2017	4/7/2017	CONVICTED	3.00	30.00	969.10
COL-2017-12147	CR-16-04599-E	5/31/2017	VELA, JOSE LUIS	DRIVING WHILE INTOXICATED BAC >=0.15	1/6/2016	7/20/2016	CONVICTED	3.00	30.00	2,012.10
COL-2017-11755	CR-10-4669-B	5/24/2017	HERNANDEZ, ANTONIO	DRIVING WHILE INTOXICATED	5/21/2010	10/25/2016	CONVICTED	3.00	30.00	1,104.58

Based on the type of disposition, DA (\$25.00) and JSF (\$4.00) should not be assessed.

Rcpt	Cause	Date	Name	Offense	Off.date	Conviction	Disposition Status	DA	JSF	TOTAL
COL-2017-09794	CR-16-13876-A	5/1/2017	Reyer, Rene Alejandro	POSS MARIU <2OZ	8/12/2016	3/7/2017	DEFERRED	25.00	4.00	496.00
COL-2017-10310	CR-16-13632-F	5/5/2017	PONCE, ARTEMIO	POSS MARIUANA <2 OZ IN DRUG FREE ZONE	9/19/2016	2/28/2017	DEFERRED	25.00	4.00	646.00
COL-2017-10888	CR-17-02025-D	5/15/2017	IBARRA, ERIBERTO DE JESUS	POSS MARIU <2OZ	11/28/2016	4/21/2017	DEFERRED	25.00	4.00	619.00
COL-2017-10386	CR-16-14061-F	5/8/2017	TOSCANO, MARY ELLEN	ASSULT CAUSES BODILY INJ	9/18/2016	4/19/2017	DEFERRED	25.00	4.00	359.00
COL-2017-10910	CR-098574-H	5/15/2017	ESPINOZA, JORGE	NEGHOIMICD NEGLIGENT HOMICIDE	10/11/1990	4/13/2017	DEFERRED	25.00	4.00	1,188.44

Based on Community Supervision Judgment signed on 1/8/2015 Fine was set at \$100. However, Fine was assessed at \$200.00. Please confirm fine amount.

Rcpt	Cause	Date	Name	Offense	Off.date	Conviction	Disposition Status	FINE	TOTAL
COL-2017-10990	CR-15-00352-G	5/15/2017	VALENCIA, GILBERT JONATHAN MARTINEZ	THEFT PROP >=\$50-\$500	12/17/2014	12/7/2015	PROBATION REVOCATION	200.00	1026.4

Based on the offense date, MVF (\$0.10) should be assessed.

Rcpt	Cause	Date	Name	Offense	Off.date	Conviction	Disposition Status	MVF	TOTAL
COL-2017-11156	CR-13-06603-A	5/16/2017	HERMANDEZ, JUAN OCTAVIO	DRIVING WHILE INTOXICATED 2ND	4/7/2013	10/24/2013	CONVICTED	-	997.00

Based on type of offense, ADD.C (\$3.00) and STF (\$30.00) should not be assessed. In addition, DDCF(\$60.00) and JUD (\$15.00) should be assessed.

Rcpt	Cause	Date	Name	Offense	Off.date	Conviction	Disposition Status	ADD.C	DDCF	JUD	STF	TOTAL
COL-2017-11193	CR-15-11161-G	5/17/2017	CRUZ, VERONICA	DRIVING WHILE INTOXICATED	10/25/2014	12/5/2016	PENDING	3.00	-	-	30.00	1,031.30
2017-025042	CR-16-13969-B	5/31/2017	Castillo, Topazio	DRIVING WHILE INTOXICATED BAC >=0.15	9/24/2016	5/31/2017	PENDING	3.00	-	-	30.00	848.30

Based on the type of offense DDCF(\$60.00) and JUD (\$15.00) should be assessed

Rcpt	Cause	Date	Name	Offense	Off.date	Conviction	Disposition Status	DDCF	JUD	TOTAL
COL-2017-12168	CR-16-13933-G	5/31/2017	Navarro, Mario	POSS MARIU <2OZ	9/29/2016	5/31/2017	PENDING	-	-	615.00
COL-2017-10431	CR-17-02255-B	5/8/2017	Villarreal, Antonio Romero	POSS MARIU <2OZ	12/29/2016	6/7/2017	DISMISSED	-	-	330.00
COL-2017-10600	CR-17-00220-E	5/9/2017	GARCIA, KRISTIE RAE	POSS MARIU <2OZ	1/3/2017	6/6/2017	DISMISSED	-	-	342.00
COL-2017-11346	CR-15-10104-H	5/19/2017	CORONADO, ARNOLD	POSS MARIU <2OZ	9/19/2015	1/18/2017	DISMISSED	-	-	770.00

Based on the type of offense, STF (\$30.00), ADD.C (\$3.00), and JUD (\$15.00) should be assessed. In addition, DA (\$25.00) and JSF (\$4.00) should be assessed once conviction has been determined.

Rcpt	Cause	Date	Name	Offense	Off.date	Conviction	Disposition Status	ADD.C	JUD	MVF	STF	TOTAL
COL-2017-11462	CR-16-12674-D	5/19/2017	SALINAS, MAURICIO MURIEGO	RACING ON HIGHWAY	8/19/2016	4/19/2017	PENDING	-	-	-	-	717.00

Based on the type of offense , JUD (\$15.00) should be assessed. In addition, DA (\$25.00) and JSF (\$4.00) should be assessed once conviction has been determined.

Rcpt	Cause	Date	Name	Offense	Off.date	Conviction	Disposition Status	JUD	TOTAL
COL-2017-11010	CR-16-12202-F	5/15/2017	RODRIGUEZ, MICHELLE DOMINIQUE	RESIST ARREST SEARCH OR TRANSPORT	8/6/2016	5/1/2017	PENDING	-	715.00
COL-2017-11241	CR-16-09406-D	5/17/2017	Calderon, Luis Humberto Rodriguez	THEFT PROP >=\$100-\$750	2/25/2016	5/17/2017	PENDING	-	719.00

During the month of May 2017 there were 49 payments for PreTrial Diversion Program. However, Local Transaction Fee was not assessed. Please provide status indicating the waiver of the fee for PreTrial Diversion Program payments.

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 8, 2017

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

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

Dear Mr. Guajardo:

We have conducted a limited scope review of the *Criminal Fees Monthly Report (Monthly Report)* and supporting documentation for the month of June 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 month of June 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.

HIDALGO COUNTY DISTRICT JUDGES

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JUDGE, 13th D.C.

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JUDGE, 27th D.C.

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JUDGE, 32nd D.C.

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JUDGE, 37th D.C.
OVERSEER

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JUDGE, 44th 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 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 month of June 2017 were \$197,830.53. 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 month of June 2017 to determine if fines, fees, and court costs were properly allocated and reported.

The results of our review revealed that 24 of the receipts tested (see Exhibit A) contained errors in the allocation of fines, fees, and court costs (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 and *Odyssey* programming errors (RMP and RMPr) were corrected. The adjustments resulting from human error (ADD.CC, STF, DDCF, and Local Transaction Fee) have not been completed. 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. Furthermore, the department contacted the District Attorney's Office for further assistance in the evaluation of the fees. In addition, adjustments for the months of July 2016 (19); August 2016 (24); September 2016 (18); October 2016 (32); November 2016 (24); December 2016 (18); January 2017 (48); February 2017 (70); March 2017 (69); April 2017 (25); and May 2017 (27) 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 June 2017 *Monthly Report* was submitted to the County Auditor's Office 14 days after the fifth day following the end of the month. According to staff, attempts are made to submit the

HIDALGO COUNTY DISTRICT JUDGES

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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 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. 5:

We noted during our review that 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

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JUDGE, 44th D.C.

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.

Please provide written management responses to the observations noted above by August 25, 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 Fees Monthly Report* and Exhibit

cc: Valde Guerra, County Executive Officer

HIDALGO COUNTY DISTRICT JUDGES

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

RICOLFO DELGADO
JUDGE, 93RD D.C.

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

ROSE GUERRA REYNA
JUDGE, 204TH D.C.

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

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OVERSEER

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JUDGE, 398TH D.C.

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JUDGE, 430TH D.C.

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

TXHIDALGOPROD

Tills, C.C. - Daniela Blanco, C.C. - Jason Rohr, C.C. - Julie Gomez, C.C. - Syl

Hidalgo County Clerk	
Totals	Fee Totals
197,830.53	197,830.53 X9-1
(5.00)	0.00
	~~16.00~~ X9-2
	197,830.53 X2-3; X3-1; X8; X9-2
	~~497,824.53~~
Total Receipts	
Total Adjustments Impacting Receipts	
Final Fee Code Totals	

Less Refunds:	\$ 11.00
Total Due to Treasurer:	\$ 197,813.53 197,819.53
Less Revised Dailies: E-files remained in error queue until later date Transferred in July 6/2 6/20-6/30	\$ 6.00
Total	\$ 197,807.53
Plus manual receipts: Unable to receipt in Odyssey GR-13-12767-F \$50 GR-15-06922-H \$20	\$ 80.00
Total	\$ 197,887.53
Plus manual receipt for expunged case:	\$ 6.00
Due Treasurer:	\$ 197,893.53

2017 Criminal Court Cost

X, XS-Z

For the Month of May 2017

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



County Clerk

June 17, 2017

Date

For the Month of May 2017

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


County Clerk

June 17, 2017
Date

AUDITED BY: THE HUALAQUI
COUNTY AUDITOR'S OFFICE
DATE: 6/2/17

Receipt Journal by Fund and Fee Code

TXHIDALGOPROD

Transaction Date Range: 06/01/2017 - 06/30/2017 Sorted by: By receipt number
 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

Fee Code	Totals	Fee Totals
1100-341-10-180-002-0-000 County Clerk	197,824.53	197,824.53
1100-342-10-180-001-0-000 Sheriff	12,878.11	12,878.11
1100-341-10-180-006-0-000 Stenographer	8,036.58	8,036.58
1100-207-20-000-005-0-000 Time Payment	5,229.14	5,229.14
1100-341-10-180-017-0-000 County Clerk EFile Fee	3,025.16	3,025.16
1100-202-00-000-019-0-000 Failure to Appear-Vendor	1,674.00	1,674.00
1100-202-00-000-022-0-000 Refund/Overprint CC	198.46	198.46
1100-207-20-000-015-0-000 Consolidated Court Costs	11.00	11.00
1100-207-20-000-019-0-000 Arrest -DPS	21,700.50	21,700.50
1100-207-20-000-020-0-000 Arrest -T A B C	3.21	3.21
1100-207-20-000-035-0-000 State Traffic Fee	0.32	0.32
1100-207-20-000-038-0-000 EMS Trauma Fund (CCP	3,313.76	3,313.76
1100-207-20-000-046-0-000 Jud(CR-CC Statutory Court) to	10,521.41	10,521.41
1100-207-20-000-053-0-000 Jury Service Fund	2,611.21	2,611.21
1100-207-20-000-054-0-000 Judicial Support Fee - State	696.44	696.44
1100-207-20-000-058-0-000 Drug Court Fee - State (CCP	1,409.05	1,409.05
1100-207-20-000-059-0-000 Indigent Defense Representation	7,105.62	7,105.62
1100-207-20-000-061-0-000 Moving Violation Fee	521.95	521.95
1100-207-20-000-066-0-000 Failure to Appear-State	11.00	11.00
1100-207-20-000-072-0-000 Elec Filing Fee - CR-CC to State	661.50	661.50
1100-341-10-140-051-0-000 Tax A/C Scofflaw - CC	1,280.74	1,280.74
1100-341-10-180-003-0-000 CC Time Payment 10%	783.36	783.36
	0.00	0.00
	721.80	721.80

Time Payment
 50% = 3,083.54 X
 40% = 2,466.83 X
 10% = 616.71 X
 \$6,167.08 TP

2017 JUL 19 PM 8 20

Receipt Journal by Fund and Fee Code

TXHIDALGOPROD

Transaction Date Range: 06/01/2017 - 06/30/2017 Sorted by: By receipt number Tolls: 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	
1100-341-10-180-004-0-000 CC - Admin Transaction Fee	2,202.00	✓ 2,202.00	✓ X; X2-3; X3
1100-341-10-180-009-0-000 CC - DA Fees	4,363.94	✓ 4,363.94	✓ X; X2-3; X3
1100-341-10-180-012-0-000 CC - Jud. Support Fee (CR)	156.80	✓ 156.80	✓ X; X2-3; X3
1100-341-10-180-016-0-000 CC - FTA - Admin Fee	132.31	✓ 132.31	✓ X; X2-3; X3
1100-351-20-180-001-0-000 CC - Public Defense	13,674.96	✓ 13,674.96	✓ X; X2-3; X3
1100-341-10-180-006-0-000 County Clerk - Court Costs	331.32	✓ 331.32	✓ X; X2-3; X3
1100-202-00-000 (04-0-000) A/P Delinquent Fee	1,350.17	✓ 1,350.17	✓ X; X2-3; X3
1100 - General Fund	104,605.82	104,605.82	
1238-341-20-180-001-0-000 County Records Management	5,851.84	✓ 5,851.84	✓ X; X1; X2-3; X3
1238 - County Records Management and Preservation	5,851.84	5,851.84	
1237-341-10-180-000-0-000 CC - Rec. Mgmt Preserv Fees	684.18	✓ 684.18	✓ X; X1; X2-3; X3
1237 - County Clerk Records Management and	684.18	684.18	
1200-351-10-180-000-0-000 CC - Fines	60,705.04	✓ 60,705.04	✓ X; X1; X2-3; X3
1200 - Road and Bridge Countywide	60,705.04	60,705.04	
1241-341-10-180-001-0-000 Courthouse Security Fund	784.09	✓ 784.09	✓ X; X1; X2-3; X3
1241 - Courthouse Security	784.09	784.09	
1255-341-10-180-000-0-000 CC/DC Crl Tech - CC Fee	1,043.56	✓ 1,043.56	✓ X; X1; X2-3; X3-1
1255 - County and District Court Technology Fund	1,043.56	1,043.56	
1225-341-10-080-000-0-000 Pre-Trial Interv Program-DA	24,150.00	✓ 24,150.00	✓ X; X1; X2-3; X3
1225 - Pre-Trial Intervention Program	24,150.00	24,150.00	

Hidalgo County Clerk
Schedule of Adjustments
For the Month Ended June 30, 2017

Based on the type of offense, ADD.C (\$3.00) and STF (\$30.00) should not be assessed. In addition, MVF (\$0.10) should be assessed.

Rept	Cause	Date	Name	Offense	Off date	Conviction	Disposition Status	ADD.C	STF	MVF	TOTAL
COL-2017-12496	CR-10-7301-E	6/5/2017	Berumen Trejo, Juan	DRIVING WHILE INTOXICATED	7/3/2010	12/6/2016	CONVICTED	0.00	0.00		54.00

Based on the type of offense, ADD.C (\$3.00) and STF (\$30.00) should not be assessed.

Rept	Cause	Date	Name	Offense	Off date	Conviction	Disposition Status	ADD.C	STF	TOTAL
COL-2017-12589	CR-16-1297-F/H	6/5/2017	Najera, Jaime	DRIVING WHILE INTOXICATED	8/23/2016	1/19/2017	CONVICTED	3.00	30.00	804.10
COL-2017-12808	CR-16-07519-B	6/7/2017	VASQUEZ, CESAR LOPEZ	DRIVING WHILE INTOXICATED	6/12/2016	9/28/2016	CONVICTED	3.00	30.00	1,235.10
COL-2017-13203	CR-17-04325-B	6/13/2017	RIVERA, REYNALDO CORONADO	DRIVING WHILE INTOXICATED 2ND	4/9/2017	4/20/2017	CONVICTED	3.00	30.00	584.10
COL-2017-13229	CR-16-03325-F	6/13/2017	SANCHEZ, DIEGO ALFONSO, Jr.	DRIVING WHILE INTOXICATED	3/31/2016	9/27/2016	CONVICTED	3.00	30.00	1,127.10
COL-2017-13440	CR-17-04046-G	6/16/2017	MARTINEZ, ESPERANZA CUELLAR	DRIVING WHILE INTOXICATED	12/25/2016	5/8/2017	CONVICTED	3.00	30.00	1,192.10
COL-2017-13720	CR-16-14195-E	6/20/2017	MORINO, HECTOR COMITZ	DRIVING WHILE INTOXICATED BAC >= .01%	10/15/2016	5/23/2017	CONVICTED	3.00	30.00	1,167.10
COL-2017-13915	CR-16-14484-A	6/22/2017	GARCIA, ADOLFO RADAMIR X	DRIVING WHILE INTOXICATED BAC >= .01%	10/23/2016	6/22/2017	CONVICTED	3.00	30.00	467.10
COL-2017-14053	CR-17-03615-A	6/23/2017	JUAREZ, ASATI ESPINOZA	DRIVING WHILE INTOXICATED 2ND	1/19/2017	6/22/2017	CONVICTED	3.00	30.00	754.10
COL-2017-14280	CR-16-14013-G	6/28/2017	CATIAS, HENRITH ARTURO REYDON	DRIVING WHILE INTOXICATED	12/12/2016	2/9/2017	CONVICTED	3.00	30.00	1,298.10
COL-2017-14435	CR-16-06762-E	6/30/2017	Garcia, Rogelio Dominguez	DRIVING WHILE INTOXICATED BAC >= .01%	5/22/2016	2/27/2017	CONVICTED	3.00	30.00	3,002.10
COL-2017-14457	CR-17-05395-G	6/30/2017	Tedesma, Andres Benavidez, III	DRIVING WHILE INTOXICATED	5/8/2017	5/15/2017	CONVICTED	3.00	30.00	1,736.10

Based on the type of offense, ADD.C (\$3.00) and STF (\$30.00) should not be assessed. In addition, DDCF (\$60.00) and JUD (\$15) should be assessed. Once the type of disposition has been determined, DA (\$25.00) and JSF (\$4.00) could be assessed.

Rept	Cause	Date	Name	Offense	Off date	Conviction	Disposition Status	ADD.C	STF	DDCF	JUD	TOTAL
COL-2017-14064	CR-16-04611-H	6/26/2017	Castrotron, Edmundo Jr Alaniz	DRIVING WHILE INTOXICATED	1/10/2016	3/9/2017	PENDING	3.00	30.00			911.10

Based on the type of disposition, DA (\$25.00) and JSF (\$4.00) should not be assessed

Rept	Cause	Date	Name	Offense	Off date	Conviction	Disposition Status	DA	JSF	TOTAL
COL-2017-12724	CR-17-01976-B	6/6/2017	GONZALEZ, ADRIAN ESTEBAN	POSS MARI < 20Z	12/18/2016	6/6/2017	DEFERRED	25.00	4.00	548.00
COL-2017-13111	CR-16-14463-H	6/12/2017	Martinez, Diego Santana	POSS MARI < 20Z	10/22/2016	3/23/2017	DEFERRED	25.00	4.00	546.00
COL-2017-14835	CR-16-13747-D	6/21/2017	Ramirez, Luis Edgar Perez	POSS MARI < 20Z	9/14/2016	1/20/2017	DEFERRED	25.00	4.00	850.00
COL-2017-12594	CR-16-04055-F	6/5/2017	BOHILLO, ALESSA	ASSAULT CAUSES BODILY INJ	6/13/2015	10/20/2016	DEFERRED	25.00	4.00	1,010.00
COL-2017-12511	CR-17-01199-B	6/6/2017	Carbaljal, Rosa Maria	INTERFER W/ PUBLIC DUTIES	11/7/2016	5/23/2017	DEFERRED	25.00	4.00	386.00

Based on the type of disposition, DDCF (\$60.00) and JUD (\$15.00) should be assessed.

Rept	Cause	Date	Name	Offense	Off date	Conviction	Disposition Status	DDCF	JUD	TOTAL
COL-2017-13881	CR-17-01342-B	6/27/2017	Ortiz, Omayra Maria Felix-Lino	POSS MARI < 20Z	11/29/2016	4/26/2017	DISMISSED			342.00

Based on the type of offense, ADD.C (\$3.00) and STF (\$30.00) should not be assessed. In addition, Records Management and Preservation Fee is not properly assessed, RMP should be \$22.50 and \$RMPR should be 2.50

Rept	Cause	Date	Name	Offense	Off date	Conviction	Disposition Status	ADD.C	STF	RMP	RMPR	TOTAL
COL-2017-14425	CR-15-06574-B	6/30/2017	IBANEZ, LONARDO, Jr	DRIVING WHILE INV W/ PREV CONV/SUSP/W/O FIN H	2/10/2015	9/2/2015	CONVICTED	3.00	30.00	22.50	2.50	567.10

Based on the type of offense JUD (\$15.00) should be assessed.

Rept	Cause	Date	Name	Offense	Off date	Conviction	Disposition Status	JUD	TOTAL
COL-2017-12452	CR-16-03908-B	6/27/2017	VASQUEZ, DENISE MARIHEL	THEFT PROP >=\$100<=\$750	10/22/2015	4/12/2017	PENDING		752.00
COL-2017-14340	CR-16-11148-F	6/28/2017	Rosales, Yvonne Patricia	THEFT PROP >=\$100<=\$750	8/7/2016	6/15/2017	PENDING		717.00
COL-2017-029289	CR-16-12621-F	6/26/2017	ANDRES, LUIS	POSS GAMBLING DEVICE/EQUIPMENT/PARAPH	8/6/2016	6/26/2017	PENDING		717.00
COL-2017-029925	CR-15-09292-D	6/29/2017	MARTINEZ, JOSE LUIS NUNEZ	THEFT PROP >=\$50<=\$500	4/9/2015	6/29/2017	PENDING		715.00

During the month of June 2017 there were 78 payments for PreTrial Diversion Program. However, Local Transaction Fee was not assessed. Please provide status indicating the waiver of the fee for PreTrial Diversion Program payments.

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 31, 2017

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

Ref: Review of *Civil and Probate Fees and Court Costs Monthly Report* and Supporting Documentation
For the month of April 2017

Dear Mr. Guajardo:

We have conducted a limited scope review of the *Civil and Probate Fees and Court Costs Monthly Report (Monthly Report)* and supporting documentation for the month of April 2017 pursuant to Local Government Code §115.002 (a) and (b). The objective of the review was to determine if fees 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 April 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.
- Verified the sequence of receipts per the *Monthly Report* agreed to *Odyssey's* Receipt Journal Report. In addition, verified that receipts followed sequential order.

HIDALGO COUNTY DISTRICT JUDGES

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

RODOLFO DELGADO
JUDGE, 13th D.C.

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

ROSE GUERRA REYNA
JUDGE, 20th D.C.

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

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

NOE GONZALEZ
JUDGE, 37th D.C.
OVERSEER

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JUDGE, 38th D.C.

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JUDGE, 39th D.C.

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

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

- 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 month of April 2017 were \$156,734.28. 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 requires 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 23 receipts (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 contacted the District Attorney's Office for further assistance in the evaluation of the fee. Furthermore, a statute of the RMP fee will be provided to confirm assessment 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 April 2017 *Monthly Report* was submitted to the County Auditor's Office 4 days 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 §14.001 (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.

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JUDGE, 43rd D.C.

RENEE R. BETANCOURT
JUDGE, 48th D.C.

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 1 of 2 Void/Adjustment Sheets and all copies of the voided receipt were not submitted to the County Auditor's Office. According to staff, Void/Adjustment Sheets and all copies of the voided receipt were inadvertently not submitted; copies would be provided.

The County Auditor's Office requires that if a receipt is voided, a Void/Adjustment Sheet, containing the date of the void, the signature of the clerk, the signature of the supervisor approving the void, the reason for the void, and the new receipt number, if applicable, along with all copies of the voided receipt securely attached together be submitted to the County Auditor's Office. If the Void/Adjustment Sheet is not prepared, all copies of the voided receipt securely attached together must be submitted to the County Auditor's Office and contain the same information required to be documented on the Void/Adjustment Sheet.

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

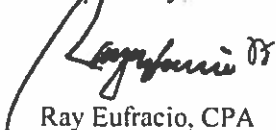
Recommendation:

Management should implement procedures to ensure that all copies of the voided receipts and Void/Adjustment Sheet are submitted to the County Auditor's Office.

Please provide written management responses to the observations noted above by August 18, 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 Eufrazio, CPA
County Auditor

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

cc: Valde Guerra, County Executive Officer

HIDALGO COUNTY DISTRICT JUDGES

LUIS M. SINGLETERRY
JUDGE, 17th D.C.

RODOLFO DELGADO
JUDGE, 15th D.C.

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

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JUDGE, 44th D.C.

Receipt Journal by Fund and Fee Code

TXHIDALGOPROD

Transaction Date Range 04/01/2017 - 04/30/2017 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	156,739.08	156,739.08	X7-1
Total Adjustments Impacting Receipts	(4.80)	(4.80)	X7-2
Final Fee Code Totals	156,734.28	156,734.28	X3-1;X6;X72 ✓
Less refunds	✓	\$ 359.00	X2-2
Due treasurer:		\$ 156,375.28	X;XS-3

Hidalgo County Clerk

2017 Civil and Probate Court Cost

RECEIVED BY
COUNTY AUDITOR
2017 MAY 9 AM 10 27

For the Month of April 2017

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

Alma Navarro
County Clerk

May 5, 2017
Date

AUDITED BY: THE HIDALGO
COUNTY AUDITOR'S OFFICE
DATE: 6/26/17 42

Receipt Journal by Fund and Fee Code

TXHIDALGOPROD

Transaction Date Range 04/01/2017 - 04/30/2017 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	156,734.28	156,734.28
1100-341-10-180-002-0-000 County Clerk	33,319.00	✓ 33,319.00 ✓ X; X3
1100-342-10-180-001-0-000 Sheriff	3,775.00	✓ 3,775.00 ✓ X; X3-1
1100-341-10-180-001-0-000 County Judge	488.00	✓ 488.00 ✓ X; X3-1
1100-341-10-180-006-0-000 Stenographer	8,520.00	✓ 8,520.00 ✓ X; X3-1
1100-341-10-180-008-0-000 Jury - County Clerk	7,600.00	✓ 7,600.00 ✓ X; X3-1
1100-341-10-180-007-0-000 Probate Judge Education	126.00	✓ 126.00 ✓ X; X3-1
1100-207-20-000-048-0-000 Indigent Civil Legal Services	4,010.00	✓ 4,010.00 ✓ X; X3 401 ✓ X-1
1100-207-20-000-047-0-000 Probate Indigent Legal Service	420.00	✓ 420.00 ✓ X; X3 43 ✓ X-1
1100-207-20-000-043-0-000 Judicial Fund / Civil CC Stat	15,520.00	✓ 15,520.00 ✓ X; X3-1 388 ✓ X-1
1100-207-20-000-055-0-000 Judicial Support Fee	16,338.00	✓ 16,338.00 ✓ X; X3-1 389 ✓ X-1
1100-207-20-000-042-0-000 Judicial Fund / Probate CC Stat	1,720.00	✓ 1,720.00 ✓ X; X3-1 43 ✓ X-1
1100-207-20-000-001-0-000 Appellate Judicial System Fund	2,155.00	✓ 2,155.00 ✓ X; X3
1100-341-10-000-011-0-000 Dist Attorney BF Commission	40.00	✓ 40.00 ✓ X; X3
1100-341-10-180-002-0-000 Registry Administration Fee	2,014.28	✓ 2,014.28 ✓ X; X3
1100-361-11-000-006-0-000 Interest Earnings	0.00	0.00
1100-207-20-000-069-0-000 State-Elac Filing Fee	13,320.00	✓ 13,320.00 ✓ X; X3
1100-341-10-180-017-0-000 County Clerk EFile Fee	6,832.00	✓ 6,832.00 ✓ X; X3
1100-341-10-180-019-0-000 County Clerk - Court Facilities	8,620.00	✓ 8,620.00 ✓ X; X3
1100 - General Fund	124,827.28	124,827.28
1238-341-20-180-001-0-000 County Records Management	4,440.00	✓ 4,440.00 ✓ X; X1; X3-1
1238-341-10-180-000-0-000 Co Rec Mgmt/Preserve	4,310.00	✓ 4,310.00 ✓ X; X1; X3
1238 - County Records Management and Preservation	8,750.00	8,750.00

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FACILITY AUDITOR

Receipt Journal by Fund and Fee Code

TXHIDALGOPROD

Transaction Date Range 04/01/2017 - 04/30/2017 Sorted by By receipt number

Tillis: Alejandra Zapata, Alina Navarro, Anna Smith, Bersy Sanchez, CC Adjustment, Clarif

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	340.00	✓ 340.00 ✓ X; X1, X3
1200 - Road and Bridge Countywide	340.00	340.00
1239-341-10-180-001-0-000 Court Reporter Service Fee	5,835.00	✓ 5,835.00 ✓ X; X1, X3
1239 - Court Reporter Service	5,835.00	5,835.00
1241-341-10-180-001-0-000 Courthouse Security Fund	2,168.00	✓ 2,168.00 ✓ X; X1, X3
1241 - Courthouse Security	2,168.00	2,168.00
1247-341-10-180-001-0-000 Law Library	13,615.00	✓ 13,615.00 ✓ X; X1, X3-1
1247 - Law Library Fee	13,615.00	13,615.00
1250-341-10-180-001-0-000 SCIG Probate Filing Fee	840.00	✓ X; X1, X3, 42, X4-2, X4-2
1250 - Supplemental Court Guardianship	840.00	✓ 840.00
9900-000-00-000-000 Refunds/Overpayments Due to	359.00	✓ 359.00 ✓ X2, X3-1
9999 - Due to Others	359.00	359.00

2017 MAY 9 AM 10 27
CLERK'S OFFICE
COUNTY AUDITOR

Hidalgo County Clerk
Schedule of Adjustments
For the Month Ended April 30, 2017

April 2017 Civil Fee Testing

RMP.C was over assessed by \$5.00

Rcpt	Cause	Date	Payor	File Date	RMP.C	TOTAL
2017-015918	CL-17-1567-E	4/5/2017	CAPITAL ONE BANK (USA), N.A.	4/4/2017	10.00	\$ 284.00
2017-016121	CL-17-1590-F	4/5/2017	Martinez, Veronica	4/5/2017	10.00	\$ 286.00
2017-016304	CL-17-1631-F	4/6/2017	Sanchez, Dora Elia	4/6/2017	10.00	\$ 286.00
2017-016623	CL-17-1659-E	4/7/2017	Sauceda, Gloria	4/7/2017	10.00	\$ 286.00
2017-016896	CL-17-1671-E	4/10/2017	Flores, Octavio, Jr.	4/10/2017	10.00	\$ 284.00
2017-018115	CL-17-1754-B	4/18/2017	De La Fuente, Jose Andres	4/18/2017	10.00	\$ 302.00
2017-018234	CL-17-1775-A	4/19/2017	MOJAVE FOODS CORPORATION	4/19/2017	10.00	\$ 286.00
2017-018334	CL-17-1781-H	4/19/2017	Martinez, Felipe	4/19/2017	10.00	\$ 326.00
2017-018681	CL-17-1810-A	4/21/2017	CAPITAL ONE BANK(USA), N.A.	4/21/2017	10.00	\$ 286.00
2017-019340	CL-17-1864-F	4/25/2017	PORTFOLIO RECOVERY ASSOCIATES, LLC	4/25/2017	10.00	\$ 286.00
2017-019375	CL-17-1879-H	4/25/2017	REYNA, CRISLDA	4/25/2017	10.00	\$ 286.00
2017-019428	CL-17-1885-D	4/26/2017	ALANIZ, ARTURO	4/25/2017	10.00	\$ 289.00
2017-019433	CL-17-1890-F	4/26/2017	PORTFOLIO RECOVERY ASSOCIATES, LLC	4/25/2017	10.00	\$ 286.00
2017-019693	CL-17-1915-F	4/27/2017	Merriman Investments, LLC Assignee of CACH, LLC	4/27/2017	10.00	\$ 306.00
2017-019705	CL-17-1918-D	4/27/2017	Guerra, Claudia Isela	4/27/2017	10.00	\$ 326.00
2017-019910	CL-17-1941-D	4/28/2017	Garcia, Roberto	4/28/2017	10.00	\$ 388.00

RMP.C was over assessed by \$10.00

Rcpt	Cause	Date	Payor	File Date	RMP.C	TOTAL
2017-016481	CL-17-0031-E	4/7/2017	LENDINGHOME FUNDING CORPORATION	1/3/2017	20.00	\$ 578.00

April 2017 Probate Fee Testing

RMP.P was over assessed by \$5.00

Receipt	Cause	Date	Payor	File Date	RMP.P	TOTAL
2017-015506	P-37,998	4/3/2017	Carrithers, Frances P.	2/8/2017	10.00	\$ 320.00
2017-016933	P-37,984	4/11/2017	LUECK, SHARON K	2/1/2017	10.00	\$ 343.00
2017-016944	P-37,988	4/11/2017	Wako-Wasielewski, Lori J.	2/2/2017	10.00	\$ 302.00
2017-018210	P-38,036	4/19/2017	Ramage, Lisa Ruth	2/27/2017	10.00	\$ 308.00
2017-019204	P-36,644	4/25/2017	Manzano, Gloria Huerta	11/20/2014	10.00	\$ 289.00
2017-019226	P-37,926	4/25/2017	BERGMANN, PATSY L.	12/21/2016	10.00	\$ 306.00

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

August 2, 2017

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

Ref: Review of *Civil and Probate Fees and Court Costs Monthly Report* and Supporting Documentation
For the month of May 2017

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We have conducted a limited scope review of the *Civil and Probate Fees and Court Costs Monthly Report (Monthly 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 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 May 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.

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

Methodology:

In planning and performing our review, we reviewed applicable 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.
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- Verified the sequence of receipts per the *Monthly Report* agreed to *Odyssey's* Receipt Journal Report. In addition, verified that receipts followed sequential order.

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JUDGE, 204TH D.C.

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

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JUDGE, 332ND D.C.

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JUDGE, 378TH D.C.
OVERSEER

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JUDGE, 349TH D.C.

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JUDGE, 394TH D.C.

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

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JUDGE, 448TH D.C.

- 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 month of May 2017 were \$148,819.99. 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 requires 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 24 receipts (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. In addition, the adjustments for the month of April 2017 (23) are still pending to be completed. According to staff, assistance from the District Attorney's Office has been requested for further evaluation of the RMP fee. Furthermore, a statute of the RMP fee will be provided to the County Auditor's Office to confirm the over assessed amount 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 May 2017 *Monthly Report* was submitted to the County Auditor's Office 14 days 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 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.

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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.

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 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.

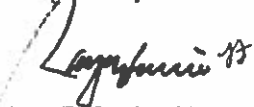
Recommendation:

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.

Please provide written management responses to the observations noted above by August 18, 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 Fees and Court Costs Monthly Report* and Exhibit

cc: Valde Guerra, County Executive Officer

HIDALGO COUNTY DISTRICT JUDGES

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

RODOLFO DELGADO
JUDGE, 93RD D.C.

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

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JUDGE, 430TH D.C.

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

Receipt Journal by Fund and Fee Code

TXHIDALGOPROD

Transaction Date Range 05/01/2017 - 05/31/2017 Sorted by By receipt number
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		148,906.99
Total Adjustments Impacting Receipts		(27.00)
Final Fee Code Totals / Due to Treas. For May 2017:		148,819.99
~~Less-Expungement cases:~~ Transfer for Review ult: CR-14-9269-F (N) 252.00 FEB 2017 CR-10-8045-J (N) 479.00 Mar 2017		731.00 \$-359.00
Due Treasurer:		\$ 149,550.99

Hidalgo County Clerk

2017 Civil and Probate Court Cost

XS-5

X; X3-1; XS-4; X6; X7-2

AUDITED BY: THE HIDALGO
COUNTY AUDITOR'S OFFICE
DATE: 6/29/17

00 01 JUN 19 61 00P 2102

RECEIVED BY
COUNTY AUDITOR

For the Month of May 2017

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



County Clerk

June 14, 2017

Date

Receipt Journal by Fund and Fee Code

TXHIDALGOPROD

Transaction Date Range 05/01/2017 - 05/31/2017 Sorted by: By receipt number

Title: Alejandra Zapata,Alma Navarro,Anna Smith,Bersy Sanchez,CC Adjustment,Claudia

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

Fee Code Totals for All Funds	Totals	Fee Totals
1100-341-10-180-002-0-000 County Clerk	148,819.99	148,819.99
1100-341-10-180-002-0-000 County Clerk	32,319.00	✓ 32,319.00 ✓ X; X3
1100-342-10-180-001-0-000 Sheriff	5,575.00	✓ 5,575.00 ✓ X; X3-1
1100-341-10-180-001-0-000 County Judge	592.00	✓ 592.00 ✓ X; X3-1
1100-341-10-180-005-0-000 Stenographer	7,980.00	✓ 7,980.00 ✓ X; X3-1
1100-341-10-180-002-0-000 Jury - County Clerk	5,800.00	✓ 5,800.00 ✓ X; X3-1
1100-341-10-180-007-0-000 Probate Judge Education	165.00	✓ 165.00 ✓ X; X3-1
1100-207-20-000-048-0-000 Indigent Civil Legal Services	3,700.00	✓ 3,700.00 ✓ X; X3 368 @ \$10; 1 @ \$20 X4-1
1100-207-20-000-047-0-000 Probate Indigent Legal Service	560.00	✓ 560.00 ✓ X; X3-1 56 X4-1
1100-207-20-000-043-0-000 Judicial Fund / Civil CC Stat	14,000.00	✓ 14,000.00 ✓ X; X3-1 350 X4-1
1100-207-20-000-055-0-000 Judicial Support Fee	14,742.00	✓ 14,742.00 ✓ X; X3-1 351 X4-1
1100-207-20-000-042-0-000 Judicial Fund / Probate CC Stat	2,240.00	✓ 2,240.00 ✓ X; X3-1 56 X4-1
1100-207-20-000-001-0-000 Appellate Judicial System Fund	2,030.00	✓ 2,030.00 ✓ X; X3
1100-341-10-180-002-0-000 Registry, Administration Fee	1,512.99	✓ 1,512.99 ✓ X; X3
1100-207-20-000-037-0-000 Non Disclosure Fee	28.00	✓ 28.00 ✓ X; X3-1 1 ✓ X4-1
1100-207-20-000-069-0-000 State-Elec Filing Fee	12,780.00	✓ 12,780.00 ✓ X; X3
1100-341-10-180-017-0-000 County Clerk EFile Fee	7,675.00	✓ 7,675.00 ✓ X; X3
1100-341-10-180-019-0-000 County Clerk Court Facilities	8,100.00	✓ 8,100.00 ✓ X; X3
1100 - General Fund	119,799.99	119,799.99
1238-341-20-180-001-0-000 County Records Management	4,260.00	✓ 4,260.00 ✓ X; X1; X3-1
1238-341-10-180-000-0-000 Co Rec Mgmt/Preserve	4,060.00	✓ 4,060.00 ✓ X; X1; X3
1238 - County Records Management and Preservation	8,320.00	8,320.00
1239-341-10-180-001-0-000 Court Reporter Service Fee	5,265.00	✓ 5,265.00 ✓ X; X1; X3

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Page 2, Part

00 OT WU 6T NUN 2102

RECEIVED
COUNTY CLERK

Receipt Journal by Fund and Fee Code

TXHIDALGOPROD

Transaction Date Range 05/01/2017 - 05/31/2017 Sorted by: By receipt number
 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
1239 - Court Reporter Service	5,265.00	5,265.00
1241-341-10-190-001-0-000 Courthouse Security Fund	2,050.00	✓ 2,050.00 ✓ X; X1; X3
1241 - Courthouse Security	2,050.00	2,050.00
1247-341-10-190-001-0-000 Law Library	12,285.00	✓ 12,285.00 ✓ X; X1; X3
1247 - Law Library Fee	12,285.00	✓ X; X1; X3 12,285.00
1250-341-10-190-001-0-000 SCIC Probate Filing Fee	1,100.00	✓ 1,100.00 55 ✓ X4-2
1250 - Supplemental Court Guardianship	1,100.00	1,100.00

2017 JUN 19 PM 10:00
 RECEIVED BY
 COUNTY AUDITOR

X2-2

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

May 2017 Civil Fee Testing

RMP.C was over assessed by \$5.00

Rcpt	Cause	Date	Payor	File Date	RMP.C	TOTAL
2017-020508	CL-16-4201-H	5/2/2017	Allstate Insurance Company as Subrogee of Truffhab Ser	11/1/2016	10.00	\$ 302.00
2017-021178	CL-14-3881-G	5/5/2017	Guerra, Liberato	10/16/2014	10.00	\$ 288.00
2017-021841	CL-16-3691-G	5/10/2017	State Farm Mutual Automobile Insurance Company	9/22/2016	10.00	\$ 298.00
2017-021878	CL-16-4772-B	5/10/2017	Matt's Building Materials, Inc.	12/13/2016	10.00	\$ 324.00
2017-021960	CL-17-2079-E	5/11/2017	JEFFERSON CAPITAL SYSTEMS, LLC	5/10/2017	10.00	\$ 284.00
2017-022372	CL-17-2128-D	5/12/2017	Silva, Hugo	5/12/2017	10.00	\$ 284.00
2017-022583	CL-17-2141-D	5/15/2017	Perales, Jose	5/15/2017	10.00	\$ 324.00
2017-022723	CL-17-2157-D	5/16/2017	Chavez, Anna	5/16/2017	10.00	\$ 324.00
2017-022798	CL-17-2164-H	5/16/2017	SALAZAR, LETICIA SILVA	5/16/2017	10.00	\$ 284.00
2017-023145	CL-17-2186-F	5/17/2017	ROBLES, ERASMO	5/17/2017	10.00	\$ 284.00
2017-023427	CCD-0348-B	5/19/2017	Liberty Bell, LLC	3/8/2016	10.00	\$ 83.00
2017-023735	CL-17-2231-F	5/22/2017	Law Office of Ramon Garcia, P.C.	5/22/2017	10.00	\$ 326.00
2017-023969	CL-17-2255-D	5/23/2017	JEFFERSON CAPITAL SYSTEMS, LLC	5/23/2017	10.00	\$ 286.00
2017-024030	CL-17-2261-A	5/23/2017	MERCEDES-BENZ FINANCIAL SERVICES USA LLC	5/23/2017	10.00	\$ 284.00
2017-024377	CL-14-0889-B	5/25/2017	Tesoro Corporation d/b/a AAA Electrical Signs	2/13/2014	10.00	\$ 278.00
2017-024532	CL-17-1665-G	5/26/2017	Boise Heights Corp	4/10/2017	10.00	\$ 300.00
2017-024558	CL-17-2305-E	5/26/2017	GONZALEZ, ROSA	5/26/2017	10.00	\$ 282.00

May 2017 Probate Fee Testing

RMP.P was over assessed by \$5.00

Receipt	Cause	Date	Payor	File Date	RMP.P	TOTAL
2017-020160	P-37,816	5/1/2017	Penick, Donna L.	10/25/2016	10.00	\$ 829.00
2017-020169	P-38,160	5/1/2017	Ceballos, Norma	5/1/2017	10.00	\$ 310.00
2017-020244	P-37,832	5/1/2017	Francisco, Gonzalez G.	11/2/2016	10.00	\$ 308.00
2017-020516	P-38,163	5/2/2017	Sanchez, Christopher Ray	6/2/2017	10.00	\$ 371.00
2017-020672	P-37,161	5/3/2017	Casas, Yvonne	9/29/2015	10.00	\$ 452.00
2017-020903	P-38,091	5/4/2017	Rodriguez, Gloria M.	3/23/2017	10.00	\$ 482.00
2017-024424	P-38,130	5/25/2017	Harris, Mary Ann	4/10/2017	10.00	\$ 304.00

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

August 8, 2017

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

Ref: Review of *Civil and Probate Fees and Court Costs Monthly Report* and Supporting Documentation
For the month of June 2017

Dear Mr. Guajardo:

We have conducted a limited scope review of the *Civil and Probate Fees and Court Costs Monthly Report (Monthly Report)* and supporting documentation for the month of June 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 month of June 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.
- Verified the sequence of receipts per the *Monthly Report* agreed to *Odyssey's* Receipt Journal Report. In addition, verified that receipts followed sequential order.

HIDALGO COUNTY DISTRICT JUDGES

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

RODOLFO DELGADO
JUDGE, 13th D.C.

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

ROSE GUERRA REYNA
JUDGE, 20th D.C.

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

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

NOE GONZALEZ
JUDGE, 37th D.C.
OVERSEER

LETICIA LOPEZ
JUDGE, 38th D.C.

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

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

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

- 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 month of June 2017 were \$159,432.72. 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 requires 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 21 receipts (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. Furthermore, a statute of the RMP fee will be provided to confirm the assessment 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 June 2017 *Monthly Report* was submitted to the County Auditor's Office 14 days 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.

HIDALGO COUNTY DISTRICT JUDGES

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JUDGE, 394TH D.C.

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

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

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 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.

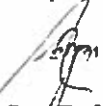
Recommendation:

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.

Please provide written management responses to the observations noted above by August 25, 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 Fees and Court Cost Monthly Report* and Exhibit

cc: Valde Guerra, County Executive Officer

HIDALGO COUNTY DISTRICT JUDGES

LUIS M. SINGLETERRY
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JUDGE, 13th D.C.

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

Receipt Journal by Fund and Fee Code

TXHIDALGOPROD

Transaction Date Range 06/01/2017 - 06/30/2017 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

Hidalgo County Clerk

Totals	Fee Totals
159,476.72	159,476.72 X1-1
(44.00)	(44.00) X1-2
159,432.72	159,432.72 X3-1, X1-2

2017 Civil and Probate Court Cost

Less Refunds	\$ 0.00
Due Treasurer:	\$ 159,432.72 X, XS-Z

AUDITED BY: THE HIDALGO
COUNTY AUDITOR'S OFFICE
DATE: 6/1/17 7/30/17

02 6 100 61 769 410

For the Month of June 2017

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

Alejo Sanchez
County Clerk

June 17, 2017
Date

Receipt Journal by Fund and Fee Code

TXHIDALGOPROD

Transaction Date Range: 06/01/2017 - 06/30/2017 Sorted by: By receipt number

TJ115 Alejandra Zapata,Alma Navarro,Anna Smith,Betsy 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

Fee Code	Totals	Fee Totals
1100-341-10-180-002-0-000 County Clerk	159,432.72	159,432.72
1100-341-10-180-002-0-000 County Clerk	34,765.00	✓ 34,765.00 ✓ X ; X3
1100-342-10-180-001-0-000 Sheriff	5,330.00	✓ 5,330.00 ✓ X ; X3-1
1100-341-10-180-001-0-000 County Judge	662.00	✓ 662.00 ✓ X ; X3-1
1100-341-10-180-006-0-000 Stenographer	8,740.00	✓ 8,740.00 ✓ X ; X3-1
1100-341-10-180-008-0-000 Jury - County Clerk	5,160.00	✓ 5,160.00 ✓ X ; X3-1
1100-341-10-180-007-0-000 Probate Judge Education	213.00	✓ 213.00 ✓ X ; X3-1
1100-207-20-000-048-0-000 Indigent Civil Legal Services	3,880.00	✓ 3,880.00 ✓ X ; X3-1
1100-207-20-000-047-0-000 Probate Indigent Legal Service	730.00	✓ 730.00 ✓ X ; X3-1
1100-207-20-000-043-0-000 Judicial Fund / Civil CC Stat	14,960.00	✓ 14,960.00 ✓ X ; X3-1
1100-207-20-000-055-0-000 Judicial Support Fee	15,792.00	✓ 15,792.00 ✓ X ; X3-1
1100-207-20-000-042-0-000 Judicial Fund / Probate CC Stat	2,920.00	✓ 2,920.00 ✓ X ; X3-1
1100-207-20-000-001-0-000 Appellate Judicial System Fund	2,235.00	✓ 2,235.00 ✓ X ; X3
1100-341-10-180-002-0-000 Registry Administration Fee	2,187.72	✓ 2,187.72 ✓ X ; X3
1100-207-20-000-037-0-000 Non Disclosure Fee	84.00	✓ 84.00 ✓ X ; X3-1
1100-207-20-000-069-0-000 State-Elec Filing Fee	13,790.00	✓ 13,790.00 ✓ X ; X3
1100-341-10-180-017-0-000 County Clerk EFile Fee	7,600.00	✓ 7,600.00 ✓ X ; X3
1100-341-10-180-019-0-000 County Clerk Court Facilities	8,860.00	✓ 8,860.00 ✓ X ; X3
1100 - General Fund	127,908.72	127,908.72
1238 341 20 180-001-0-000 County Records Management	4,605.00	✓ 4,605.00 ✓ X ; X1 , X3-1
1238-341-10-180-000-0-000 Co Rec Mgmt/Preserve	4,470.00	✓ 4,470.00 ✓ X ; X1 , X3
1238 County Records Management and Preservation	9,075.00	9,075.00
1239-341-10-180-001-0-000 Court Reporter Service Fee	5,640.00	✓ 5,640.00 ✓ X ; X1 , X3

2017 JUL 19 AM 9 20

TX

Receipt Journal by Fund and Fee Code

TXHIDALGOPROD

Transaction Date Range 06/01/2017 - 06/30/2017 Sorted by By receipt number
 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
1239 - Court Reporter Service	5,640.00	5,640.00
1241-341-10-180-001-0-000 Courthouse Security Fund	2,249.00	✓ 2,249.00 ✓ X; X1; X3
1241 - Courthouse Security	2,249.00	2,249.00
1247-341-10-180-001-0-000 Law Library	13,160.00	13,160.00 ✓ X; X1; X3-1
1247 - Law Library Fee	13,160.00	✓ 13,160.00
1250-341-10-180-001-0-000 SCIG Probate Filing Fee	1,400.00	✓ 1,400.00 70✓ X42
1250 - Supplemental Court Guardianship	1,400.00	1,400.00

02 6 14 01 702

Hidalgo County Clerk
Schedule of Adjustments
For the Month Ended June 30, 2017

June 2017 Civil Fee Testing

RMP.C was over assessed by \$5.00

Receipt	Cause	Date	Payor	File Date	RMP.C	TOTAL
2017 026549	CL-17-2425-G	6/8/2017	Gutman, Dalila	6/8/2017	10.00	312.00
2017 026699	CL-17-2440-G	6/9/2017	RAMIREZ, CARMEN	6/8/2017	10.00	284.00
2017 026777	CL-16-4077-E	6/9/2017	Packaging Corp of America	10/24/2016	10.00	301.00
2017 026881	CL-17-2456-G	6/9/2017	CAPITAL ONE BANK (USA), N.A.	6/9/2017	10.00	284.00
2017 026910	CL 17 2461-F	6/12/2017	Discover Bank	6/12/2017	10.00	286.00
2017 027232	CL 17 2476-F	6/13/2017	Villeda, Antonio	6/13/2017	10.00	284.00
2017 027386	CL 17 2486-A	6/13/2017	Prieto, Michael Alexander	6/13/2017	10.00	284.00
2017 027819	CL-17-2519-B	6/16/2017	TROY CAPITAL, LLC	6/16/2017	10.00	284.00
2017 028037	CL 17 2537-D	6/19/2017	SPRINGLAF FUNDING TRUST 2015-A	6/19/2017	10.00	284.00
2017 028108	CL 17 2545-D	6/19/2017	Laruga, Evelyn	6/19/2017	10.00	284.00
2017 028396	CL 17 2562-A	6/20/2017	LandTitle-USA, Inc.	6/20/2017	10.00	284.00
2017 029116	CL-17-2628-E	6/23/2017	LINTON, CLIVIL ANDRI W	6/23/2017	10.00	286.00
2017 029496	CL 17 2647-D	6/27/2017	MINDOZA, MARIA ALICIA	6/27/2017	10.00	284.00
2017 029958	CL-17-2678-B	6/29/2017	Chavez, Fernando	6/29/2017	10.00	284.00
2017 030188	CL-17-2707-A	6/30/2017	Ally Financial Inc	6/30/2017	10.00	284.00

June 2017 Probate Fee Testing

RMP.P was over assessed by \$5.00

Receipt	Cause	Date	Payor	File Date	RMP.P	TOTAL
2017 025636	P-38,062	6/2/2017	Perez, III, Lino	3/9/2017	10.00	\$ 316.00
2017 025642	P-38,216	6/2/2017	Yockey, Sheryl Beatrice	6/2/2017	10.00	\$ 296.00
2017 025863	P-37,402	6/5/2017	Leos, Olivia Pulido	3/9/2016	10.00	\$ 456.00
2017 026277	P-38,107	6/7/2017	Cervantes, Cynthia	3/28/2017	10.00	\$ 308.00
2017 026807	P-38,230	6/9/2017	Torres, Carmelita Rodriguez	6/9/2017	10.00	\$ 294.00
2017 029124	P-38,260	6/23/2017	CAVAZOS, MARIA GUZMAN	6/23/2017	10.00	\$ 318.00

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

August 1, 2017

Ms. Angie Chapa, Law Librarian
Hidalgo County Law Library
100 N. Closner
Edinburg, Texas 78539

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

Dear Ms. Chapa:

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

Scope:

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

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

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

Methodology:

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

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

HIDALGO COUNTY DISTRICT JUDGES

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

RODOLFO DELGADO
JUDGE, 13TH D.C.

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

ROSÉ GUERRA REYNA
JUDGE, 20TH D.C.

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

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

NOE GONZÁLEZ
JUDGE, 37TH D.C.
OVERSEER

LETICIA LOPEZ
JUDGE, 38TH D.C.

L. KENO VÁSQUEZ
JUDGE, 38TH D.C.

ISRAEL RAMÓN, JR.
JUDGE, 43RD D.C.

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

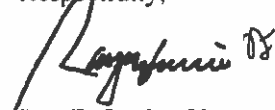
- Verified that the collections per the *Monthly Fees Report* agreed to total receipts issued and the deposits made with the County Treasurer.
- Reviewed receipts issued, *Daily Remittance/Close-Out Forms*, and *Monthly Fees Report* to verify proper completion.

Conclusion:

Total collections for the month of June 2017 were \$1,241.25. Based on the results of our review, we have concluded that fees collected were generally properly accounted and reported.

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

Respectfully,


Ray Eufracio, CPA
County Auditor

cc: Valde Guerra, County Executive Officer

HIDALGO COUNTY DISTRICT JUDGES

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

RODOLFO DELGADO
JUDGE, 13th D.C.

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

ROSE GUERRA REYNA
JUDGE, 20th D.C.

JUAN R. PARTIDA
JUDGE, 21st D.C.

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

NOE GONZALEZ
JUDGE, 37th D.C.
OVERSEER

LETICIA LOPEZ
JUDGE, 38th D.C.

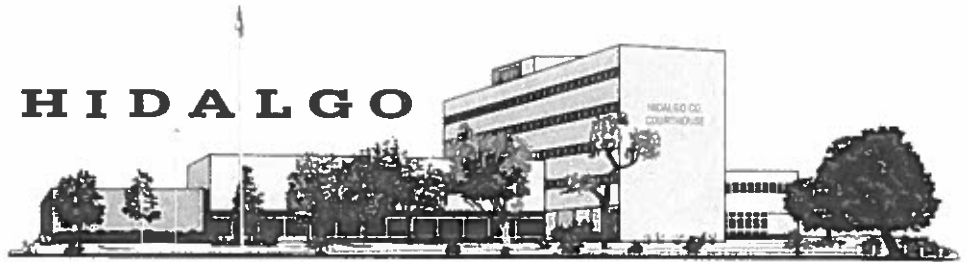
L. KENO VASQUEZ
JUDGE, 39th D.C.

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

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

COUNTY HIDALGO

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



EDINBURG, TEXAS 78539

August 1, 2017

Mr. Homero Garza, Fire Marshal
Hidalgo County Fire Marshal's Office
1903 N. Knights Drive
Pharr, Texas 78577

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

Dear Mr. Garza:

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

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

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

Methodology:

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

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

HIDALGO COUNTY DISTRICT JUDGES

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

RODOLFO DELGADO
JUDGE, 13TH D.C.

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

ROSE GUERRA REYNA
JUDGE, 20TH D.C.

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

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

NOE GONZALEZ
JUDGE, 37TH D.C.
OVERSEER

LETICIA LOPEZ
JUDGE, 38TH D.C.

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

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

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

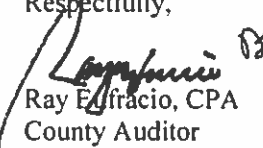
- Verified receipts issued followed a sequential order.
- Verified that procedures for voided receipts were properly followed.
- Reviewed *Daily Remittance forms* to determine if fees collected were properly accounted and deposited with the County Treasurer on or before the fifth day after the day on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

Conclusion:

Total collections for the month of June 2017 were \$8,800.50. Based on the results of our review, we have concluded that fees collected were generally properly accounted and reported.

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

Respectfully,


Ray E. Fracio, CPA
County Auditor

cc: Valde Guerra, County Executive Officer

HIDALGO COUNTY DISTRICT JUDGES

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

RODOLFO DELGADO
JUDGE, 93RD D.C.

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

ROSE GUERRA REYNA
JUDGE, 206TH D.C.

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

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

NOE GONZALEZ
JUDGE, 378TH D.C.
OVERSEER

LETICIA LOPEZ
JUDGE, 383RD D.C.

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

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

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

COUNTY of HIDALGO

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



EDINBURG, TEXAS 78539

August 10, 2017

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

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

Dear Mr. Olivarez:

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

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

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

Methodology:

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

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

HIDALGO COUNTY DISTRICT JUDGES

LUIS M. SINGH ETTERY
JUDGE, 12th D.C.

RODOLFO DELGADO
JUDGE, 13th D.C.

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

HOSE GUERRA REYNA
JUDGE, 20th D.C.

JUAN R. PARTIDA
JUDGE, 21st D.C.

MARIO E. RAMIREZ, JR.
JUDGE, 22nd D.C.

NOE GONZALEZ
JUDGE, 37th D.C.
OVERSEER

LETICIA LOPEZ
JUDGE, 38th D.C.

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

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

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

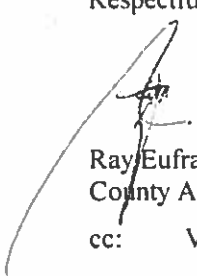
- Verified that the collections per the *Monthly Fees Report* agreed to: 1.) total receipts issued by the Environmental Health Division; 2.) total deposits made with the financial institution; 3.) total receipts issued by the County Treasurer.
- Reviewed receipts issued, *Close-Out Reports*, and the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

Conclusion:

Total collections for the month of June 2017 were \$27,890.00. Based on the results of our review, we have concluded that fees collected were properly accounted and reported.

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

Respectfully,



Ray Eufracio, CPA
County Auditor

cc: Valde Guerra, County Executive Officer

HIDALGO COUNTY DISTRICT JUDGES

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

RODOLFO DELGADO
JUDGE, 92ND D.C.

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

ROSE GUERRA REYNA
JUDGE, 206TH D.C.

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

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

NOE GONZALEZ
JUDGE, 370TH D.C.
OVERSEER

LETICIA LOPEZ
JUDGE, 389TH D.C.

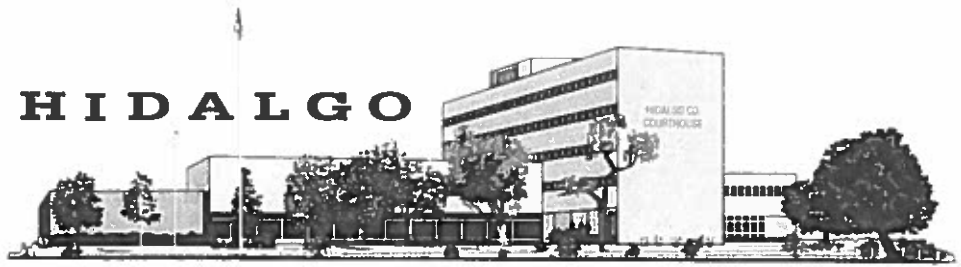
L. KENO VASQUEZ
JUDGE, 394TH D.C.

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

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

COUNTY of HIDALGO

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



EDINBURG, TEXAS 78539

August 3, 2017

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

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

Dear Constable Avila:

We conducted a limited scope review of the Constable Precinct No. 1 *Monthly Fees Report* and supporting documentation for the month of June 2017 pursuant to Local Government Code §115.002 (a) and (b) and Code of Criminal Procedure Article 103.011. The objective of the review was to determine if fees collected were properly accounted and reported.

Scope:

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

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

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

Methodology:

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

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

HIDALGO COUNTY DISTRICT JUDGES

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

RODOLFO DELGADO
JUDGE, 93RD D.C.

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

ROSE GUERRA REYNA
JUDGE, 204TH D.C.

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

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

NOE GONZALEZ
JUDGE, 370TH D.C.
OVERSEER

LETICIA LOPEZ
JUDGE, 389TH D.C.

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

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

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

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

Conclusion:

Total collections for the month of June 2017 were \$2,100.00. Based on the results of our review, we have concluded that fees collected were generally properly accounted and reported.

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

Respectfully,



Ray Eufracio, CPA
County Auditor

cc: Valde Guerra, County Executive Officer

HIDALGO COUNTY DISTRICT JUDGES

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

RODOLFO DELGADO
JUDGE, 93RD D.C.

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

ROSE GUERRA REYNA
JUDGE, 206TH D.C.

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

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

NOE GONZALEZ
JUDGE, 370TH D.C.

LETICIA LOPEZ
JUDGE, 388TH D.C.

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

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

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

COUNTY of HIDALGO

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



EDINBURG, TEXAS 78539

August 11, 2017

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

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

Dear Constable Cantu:

We conducted a limited scope review of the Constable Precinct No. 2 *Monthly Fees Report* and supporting documentation for the month of June 2017 pursuant to Local Government Code § 115.002 (a) and (b) and Code of Criminal Procedure Article 103.011. The objective of the review was to determine if fees collected were properly accounted and reported.

Scope:

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

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

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

Methodology:

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

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

HIDALGO COUNTY DISTRICT JUDGES

LUIS M. SINGLETERRY
JUDGE, 42ND D.C.

RODOLFO DELGADO
JUDGE, 53RD D.C.

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

ROSE GUERRA REYNA
JUDGE, 208TH D.C.

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

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

NOE GONZALEZ
JUDGE, 370TH D.C.
OVERSEER

LETICIA LOPEZ
JUDGE, 265TH D.C.

L. KENO VASQUEZ
JUDGE, 194TH D.C.

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

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

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

Conclusion:

Total collections for the month of June 2017 were \$14,092.50. Based on the results of our review, we have concluded that fees collected were generally properly accounted and reported.

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

Respectfully,



Ray Eufracio, CPA
County Auditor

cc: Valde Guerra, County Executive Officer

HIDALGO COUNTY DISTRICT JUDGES

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

RODOLFO DELGADO
JUDGE, 93RD D.C.

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

ROSE GUERRA REYNA
JUDGE, 206TH D.C.

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

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

HOE GONZALEZ
JUDGE, 379TH D.C.

LETICIA LOPEZ
JUDGE, 389TH D.C.

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

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

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

COUNTY OF HIDALGO

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



EDINBURG, TEXAS 78539

August 1, 2017

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

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

Dear Constable Gallardo:

We conducted a limited scope review of the Constable Precinct No. 3 *Monthly Fees Report* and supporting documentation for the month of June 2017 pursuant to Local Government Code §115.002 (a) and (b) and Code of Criminal Procedure Article 103.011. The objective of the review was to determine if fees collected were properly accounted and reported.

Scope:

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

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

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

Methodology:

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

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

HIDALGO COUNTY DISTRICT JUDGES

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

RODOLFO DELGADO
JUDGE, 13th D.C.

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

ROSE GUERRA REYNA
JUDGE, 20th D.C.

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

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

NOE GONZALEZ
JUDGE, 37th D.C.
OVERSEER

LETICIA LOPEZ
JUDGE, 38th D.C.

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

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

RENEE R. BETANCOURT
JUDGE, 44th 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 in a timely manner.
- Verified that the collections per the *Monthly Fees Report* agreed to: 1.) total receipts issued by the Constable; 2.) total deposits made with the financial institution; 3.) total receipts issued by the County Treasurer.
- Reviewed receipts issued, Close-Out Reports, and the *Monthly Fees Report* to verify proper completion.

Conclusion:

Total collections for the month of June 2017 were \$7,967.50. Based on the results of our review, we have concluded that fees collected were generally properly accounted and reported.

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

Respectfully,


Ray E. Fracio, CPA
County Auditor

cc: Valde Guerra, County Executive Officer

HIDALGO COUNTY DISTRICT JUDGES

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

RODOLFO DELGADO
JUDGE, 13th D.C.

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

ROSE GUERRA REYNA
JUDGE, 20th D.C.

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

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

NOÉ GONZALEZ
JUDGE, 37th D.C.
OVERSEER

LETICIA LOPEZ
JUDGE, 38th D.C.

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

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

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

COUNTY OF HIDALGO

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 14, 2017

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

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

Dear Constable Gaitan:

We conducted a limited scope review of the Constable Precinct No. 4 *Monthly Fees Report* and supporting documentation for the month of June 2017 pursuant to Local Government Code §115.002 (a) and (b) and Code of Criminal Procedure Article 103.011. The objective of the review was to determine if fees collected were properly accounted and reported.

Scope:

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

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

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

Methodology:

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

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

HIDALGO COUNTY DISTRICT JUDGES

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

RODOLFO DELGADO
JUDGE, 93RD D.C.

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

ROSE GUERRA REYNA
JUDGE, 204TH D.C.

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

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

MOE GONZALEZ
JUDGE, 370TH D.C.
OVERSEER

LETICIA LOPEZ
JUDGE, 389TH D.C.

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

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

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

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

Conclusion:

Total collections for the month of June 2017 were \$18,403.50. Based on the results of our review, we have concluded that fees collected were generally properly accounted and reported.

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

Respectfully,



Ray Eufrazio, CPA
County Auditor

cc: Valde Guerra, County Executive Officer

HIDALGO COUNTY DISTRICT JUDGES

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

RODOLFO DELGADO
JUDGE, 13th D.C.

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

ROSE GUERRA REYNA
JUDGE, 20th D.C.

JUAN R. PARTIDA
JUDGE, 21st D.C.

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

NOE GONZALEZ
JUDGE, 37th D.C.
PRESIDENT

LETICIA LOPEZ
JUDGE, 38th D.C.

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

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

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

COUNTY of HIDALGO

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



EDINBURG, TEXAS 78539

August 3, 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 June 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 June 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 June 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, 12th D.C.

RODOLFO DELGADO
JUDGE, 15th D.C.

J. R. "BOBBY" FLORES
JUDGE, 19th D.C.

ROSE GUERRA REYNA
JUDGE, 20th D.C.

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

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

NOÉ GONZALEZ
JUDGE, 37th D.C.
OVERSEER

LETICIA LOPEZ
JUDGE, 38th D.C.

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

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

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

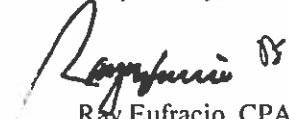
- Reviewed the *Revenue Detail Report by Account* generated from *alio* to determine if fees collected were properly accounted and deposited with the financial institution on or before the fifth business day after the day on which the funds were received.
- Verified that the collections per the *Monthly 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 June 2017 were \$41,710.00. Based on the results of our review, we have concluded that fees collected were generally properly accounted and reported.

If you have any questions, please contact Corina Martinez, Internal Auditor I, at 318-2511 ext. 4624, Letty Chavez, Compliance Audit Supervisor, at ext. 4651, Arcy B. Duran, CPA, Director of Audit, at ext. 4645, Linda Fong, First Assistant Auditor, at ext. 4668, or me at ext. 4604.

Respectfully,



Ray Eufracio, CPA
County Auditor

cc: Valde Guerra, County Executive Officer

HIDALGO COUNTY DISTRICT JUDGES

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

RODOLFO DELGADO
JUDGE, 93RD D.C.

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

ROSE GUERRA REYNA
JUDGE, 208TH D.C.

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

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

HOE GONZALEZ
JUDGE, 370TH D.C.
OVERSEER

LETICIA LOPEZ
JUDGE, 389TH D.C.

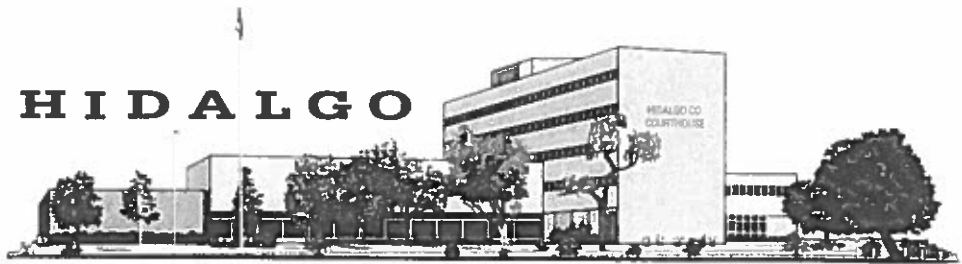
L. KENO VASQUEZ
JUDGE, 396TH D.C.

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

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

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 22, 2017

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

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

Dear Commissioner Fuentes:

We conducted a limited scope review of the Precinct 1 Sanitation Program *Monthly Fees Report* and supporting documentation for the month of June 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 June 2017. Our review was not designed nor intended to be a detailed study of every relevant control system, procedure, or transaction. Accordingly, the opportunities for improvement presented in this report may not be all-inclusive of areas where improvement could be made.

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

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

Methodology:

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

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

HIDALGO COUNTY DISTRICT JUDGES

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

RODOLFO DELGADO
JUDGE, 13TH D.C.

J. R. "BOBBY" FLORES
JUDGE, 19TH D.C.

ROSE GUERRA REYNA
JUDGE, 20TH D.C.

JUAN R. PARTIDA
JUDGE, 21ST D.C.

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

NOE DOMAZALEZ
JUDGE, 37TH D.C.
OVERSEER

LETICIA LOPEZ
JUDGE, 38TH D.C.

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

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

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

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

Conclusion:

Total collections for the month of June 2017 were \$34,125.00. Based on the results of our review, we have concluded that fees collected were generally properly accounted and reported; however, the system of internal controls for the accounting and reporting of fees requires improvement as noted in the following observations.

Observation No. 1:

We noted during our review that employees incorrectly entered permit numbers in the Solid Waste Disposal Program, the County's permit accounting system, when issuing permits. Permits 43615, 43657, 43668 and 43683 were out of sequence and not issued according to the Solid Waste Disposal Program. After further research, Precinct 1 staff determined that permit number 43615 was incorrectly entered in the system as 4934137 and permit number 43657 was entered as 2008. In addition, permit number 43668 was issued as a replacement for 7238 and permit number 43683 as a replacement for 2417; however, the replacement permit numbers were not entered into the Solid Waste Disposal Program. The corrections were made in the Solid Waste Disposal Program.

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

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

Recommendation:

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

Observation No. 2:

We noted during our review that a supervisor's signature is not being obtained prior to voiding permits. A supervisor's approval is recorded only in the first entry of each "Void Permit Log," with a vertical line drawn through the remaining entries to represent the supervisor approval.

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

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

Recommendation:

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

Observation No. 3:

We noted during our review that permits are not always issued to cashiers in sequential order. For instance, permit numbers 43591 through 43730 were issued to cashiers between June 2, 2017 and June 14, 2017 and permit numbers 43500 through 43520 were issued to cashiers on June 19, 2017. In addition, we noted that permit number 43686 was out of sequence and not issued until the month of July 2017.

HIDALGO COUNTY DISTRICT JUDGES

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

RODOLFO DELGADO
JUDGE, 93RD D.C.

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

ROSE GUERRA REYNA
JUDGE, 204TH D.C.

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

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

NOE GONZALEZ
JUDGE, 378TH D.C.
OVERSEER

LETICIA LOPEZ
JUDGE, 381ST D.C.

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

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

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

The County Auditor's Office requires permits to be issued in sequential order. Permits should be issued to a cashier only when needed. In addition, the supervisor should verify that the permits previously issued to the cashier have been sold prior to issuing additional permits.

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

Recommendation:

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

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

Please provide a written management response to the observations noted above by September 1, 2017.

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

Respectfully,



Ray Eufracio, CPA
County Auditor

cc: Valde Guerra, Executive Officer

HIDALGO COUNTY DISTRICT JUDGES

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

RODOLFO DELGADO
JUDGE, 83RD D.C.

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

ROSE GUERRA REYNA
JUDGE, 208TH D.C.

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

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

HOE GONZALEZ
JUDGE, 378TH D.C.
OVERSEER

LETICIA LOPEZ
JUDGE, 389TH D.C.

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

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

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

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



August 1, 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 June 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 June 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 June 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, 12th D.C.

RODOLFO DELGADO
JUDGE, 13th D.C.

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

ROSE GUERRA REYNA
JUDGE, 20th D.C.

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

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JUDGE, 32nd D.C.

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JUDGE, 39th D.C.

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JUDGE, 43rd D.C.

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

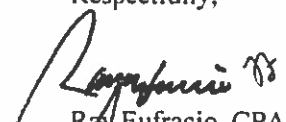
- Reviewed *Cashier's Daily Close-Out Reports/Daily Remittance Forms (Close-Out Reports)* to determine if fees collected were properly accounted and deposited with the financial institution on a daily basis.
- Verified that the collections per the *Monthly Fees Report* agreed to: 1.) total receipts issued 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 June 2017 were \$2,925.00. Based on the results of our review, we have concluded that fees collected were generally properly accounted and reported.

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

Respectfully,



Ray Eufrazio, CPA
County Auditor

cc: Valde Guerra, County Executive Officer

HIDALGO COUNTY DISTRICT JUDGES

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

RODOLFO DELGADO
JUDGE, 93RD D.C.

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

ROSE GUERRA REYNA
JUDGE, 206TH D.C.

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

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JUDGE, 430TH D.C.

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JUDGE, 448TH D.C.

COUNTY of HIDALGO

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Edinburg, Texas 78539-6243
PHONE: (956) 318-2511
FAX: (956) 318-2577
WEBSITE: www.co.hidalgo.tx.us/auditor



EDINBURG, TEXAS 78539

August 14, 2017

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

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

Dear Commissioner Cantu:

We conducted a limited scope review of the Precinct 2 Swimming Pool *Monthly Fees Report* and supporting documentation for the month of June 2017 pursuant to Local Government Code §115.002 (a) and (b). The objectives of the review were to determine if fees collected were properly accounted and reported.

Scope:

The scope of our review was limited to collections reported by Precinct 2 Swimming Pool on the *Monthly Fees Report* for the month of June 2017. Our review was not designed nor intended to be a detailed study of every relevant control system, procedure, or transaction. Accordingly, the opportunities for improvement presented in this report may not be all-inclusive of areas where improvements could be made.

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

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

Methodology:

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

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

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.

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JUDGE, 398TH D.C.

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JUDGE, 430TH D.C.

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

Conclusion:

Total collections for the month of June 2017 were \$868.00. Based on the results of our review, we have concluded that fees collected were properly accounted and reported. However, the system of internal controls for the collection and safeguarding of cash requires improvements as noted in the following observation.

Observation No. 1:

Receipts were not consistently issued in sequential order. According to staff, the receipts were not issued in sequence, in error.

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

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

Recommendation:

Management should ensure that receipts are issued in sequential order.

Please provide written management responses to the observation noted above by August 25, 2017.

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

Respectfully,



Ray Eufracio, CPA
County Auditor

HIDALGO COUNTY DISTRICT JUDGES

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

RODOLFO DELGADO
JUDGE, 13th D.C.

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

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JUDGE, 43rd D.C.

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JUDGE, 44th D.C.

COUNTY HIDALGO

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



EDINBURG, TEXAS 78539

August 1, 2017

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

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

Dear Commissioner Flores:

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

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

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

Methodology:

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

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

HIDALGO COUNTY DISTRICT JUDGES

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

RODOLFO DELGADO
JUDGE, 13TH D.C.

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

ROSE GUERRA REYNA
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ISRAEL RAMON, JR.
JUDGE, 43RD D.C.

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

- Verified tickets issued followed a sequential order.
- Verified that procedures for voided tickets were properly followed.
- Reviewed *Cashier's Daily Close-Out Reports/Daily Remittance Forms (Close-Out Reports)* to determine if fees collected were properly accounted and deposited with the financial institution on or before the fifth business day after the day on which the funds were received pursuant to Local Government Code §113.022.
- Verified that the collections per the *Monthly Fees Report* agreed to: 1.) total receipts issued by the Precinct; 2.) total deposits made with the financial institution; and 3.) total receipts issued by the County Treasurer.
- Reviewed receipts issued, *Close-Out Reports*, and the *Monthly Fees Report* to verify proper completion.

Conclusion:

Total collections for the month of June 2017 were \$1,192.00. Based on the results of our review, we have concluded that fees collected were generally properly accounted and reported; however, the system of internal controls for the collection and safeguarding of cash requires improvement as noted in the following observation.

Observation No. 1:

A \$4.00 park entrance fee is collected from vehicles entering the Anzalduas Park on Saturdays and Sundays. Commissioners Court approved to increase the park entrance fee from \$2.00 to \$4.00 on March 23, 1993. A review of the County's financial records indicated that a park entrance fee has been collected since at least 1992. Commissioners Court may set and approve park entrance fees if approved by a majority of qualified voters through a referendum election; however, evidence that a referendum election was conducted was not provided. According to the Anzalduas Park staff, they were not aware if and when a referendum election was held to approve the collection of the park entrance fee.

In addition, according to staff, the park entrance fee is waived under certain circumstances. For example, the park entrance fee is only collected on weekends and waived on weekdays. The park entrance fee is also waived from vehicles entering the park after the *Daily Close-Out Report* and deposit cut-off time of 4:30 p.m. In addition, the park entrance fee is waived from County employees and law enforcement personnel upon presentation of a County or law enforcement identification card. Although Commissioners Court may waive the collection of the park entrance fee under certain circumstances, evidence of a Commissioners Court waiver policy was not provided. According to the Anzalduas Park staff, a waiver policy will be presented to Commissioners Court.

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

The County Auditor's Office requires that all departments continue to collect and receipt after the established cut-off time. Any collections receipted after the cut-off time can be safeguarded overnight until they are deposited the next business day with the next business day's collections.

Formal procedures have not been developed and implemented to ensure that park entrance fees are properly collected. Failure to properly collect the park entrance fees may result in the loss of County funds.

HIDALGO COUNTY DISTRICT JUDGES

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

RODOLFO DELGADO
JUDGE, 93RD D.C.

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

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JUDGE, 448TH D.C.

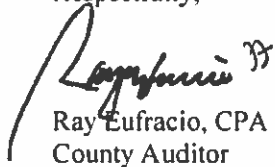
Recommendation:

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

Please provide a written management response to the observation noted above by August 18, 2017.

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

Respectfully,



Ray Eufrazio, CPA
County Auditor

cc: Valde Guerra, County Executive Officer

HIDALGO COUNTY DISTRICT JUDGES

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

RODOLFO DELGADO
JUDGE, 93RD D.C.

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JUDGE, 448TH D.C.

COUNTY of HIDALGO

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EDINBURG, TEXAS 78539

August 23, 2017

The Honorable Joe M. Flores, Commissioner
Hidalgo County Precinct No. 3
724 North Breyfogle
P.O. Box 607
Mission, TX 78574

Re: Review of Sanitation Program *Monthly Fees Report* and Supporting Documentation
For the months of June 2017 and July 2017

Dear Commissioner Flores:

We conducted a limited scope review of the Precinct 3 Sanitation Program *Monthly Fees Report* and supporting documentation for the months of June 2017 and July 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 months of June 2017 and July 2017. Our review was not designed nor intended to be a detailed study of every relevant control system, procedure, or transaction. Accordingly, the opportunities for improvement presented in this report may not be all-inclusive of areas where improvement could be made.

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

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

Methodology:

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

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

HIDALGO COUNTY DISTRICT JUDGES

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

RODOLFO DELGADO
JUDGE, 13TH D.C.

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

ROSE GUERRA REYNA
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ISRAEL RAMON, JR.
JUDGE, 43RD D.C.

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

- Verified that the collections per the *Monthly Fees Report* agreed to: 1.) total receipts issued by the Precinct; 2.) total deposits made with the financial institution; and 3.) total receipts issued by the County Treasurer.
- Verified that the *Close-Out Reports* and *Monthly Fees Report* were properly completed.

Conclusion:

Total collections for the months of June 2017 and July 2017 were \$39,850.00 and \$39,650.00, respectively. Based on the results of our review, we have concluded that fees collected were generally properly accounted and reported; however, the system of internal controls for the accounting and reporting of fees requires improvement as noted in the following observations.

Observation No. 1:

We noted during our review that the “Void Permit Logs” were not properly completed. All entries on the July 2017 “Void Permit Logs” were missing the supervisor’s signature of approval and not all void/reissued permits were consistently documented on the “Void Permit Log.” According to staff, a new employee assisting with the Solid Waste Disposal Program was not aware that the supervisor’s signature of approval was required on all entries of the “Void Permit Logs.”

In addition, we noted that there were numerous void/reissued permits, as follows:

	User #	# of Void/Reissued Permits	# of Void/Reissued Permits not on the “Void Permit Log”
June	13	113	1
	14	176	127
	47	5	0
July	13	112	6
	14	139	111
	47	6	6

Furthermore, we noted that void permits were reactivated in the Solid Waste Disposal Program, as follows:

	Void/Reissued Permit No.	Replaced with Permit No.	Month Replaced	Month the Void/Reissued Permit was Reactivated	Constituents’ Reason for Obtaining a Replacement Permit
1	20286	38349	January 2017	June 2017	Vehicle out of Service
2	33852	40999	March 2017	June 2017	Switched Vehicle
3	33990	41934	April 2017	June 2017	Burned Vehicle
4	23797	36134	September 2016	July 2017	Changed Vehicle
5	30404	35962	September 2016	July 2017	Changed Vehicle
6	35888	44631	June 2017	July 2017	Switched Vehicle

Precinct 3 staff was not able to provide an explanation for not including all the void/reissued permits on the “Void Permit Log” and for reactivating void permits in the Solid Waste Disposal Program. The County Auditor’s Office has requested the assistance from the Information Technology Department to ensure that cashiers are not allowed to reactivate a void permit in the Solid Waste Disposal System.

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.

HIDALGO COUNTY DISTRICT JUDGES

In addition, prior to issuing a replacement permit, the void permit must be obtained from the constituent, marked void, and submitted to the County's Auditor's Office along with the *Monthly Fees Report*. If the void permit cannot be provided by the constituent because the vehicle was stolen or the vehicle was involved in an accident, a police report must be obtained prior to replacing the permit. Void permits should not be reactivated in the Solid Waste Disposal Program.

Failure to ensure that the "Void Permit Log" is properly completed; void permits are obtained from the constituent; and cashiers are not allowed to reactivate a void permit may result in the loss of County revenue.

Recommendation:

Management should ensure all void/reissued permits are consistently documented on the "Void Permit Log" and cashiers are not allowed to reactivate a void permit. At a minimum, the procedures noted above should be implemented.

Observation No. 2:

We noted during our review that permit number 44457, issued to user 14 in the month of June, and permit numbers 44710 and 45060 through 45063, issued to user 47 in the month of July were out of sequence and unaccounted for. After the County Auditor's Office inquired about the missing permits, staff located permit numbers 45060 through 45063. The permits were sold in August 2017. Precinct 3 staff was not able to provide an explanation for the remaining missing permits.

Persons who accept accountable forms (i.e., permits, receipts, etc.) become responsible, upon receipt, for the accountability and safeguarding of such forms. The person accountable shall be held liable for any amounts which may be required to be paid due to loss of the accountable forms resulting from his or her fault or negligence. Loss or theft of accountable forms must be promptly reported to the County Auditor's Office. The written notification should include a statement of the circumstances concerning the loss. Accountable forms reported lost or stolen must be marked "Void" in the electronic application system. Management must also monitor all missing accountable forms to determine if there is a pattern meriting further investigation, modification of procedures, retraining of personnel, or disciplinary action. Furthermore, the supervisor should verify that the permits previously issued to the cashier have been sold prior to issuing additional permits.

Failure to ensure that permits are properly accounted and safeguarded may result in the loss of County revenue.

Recommendation:

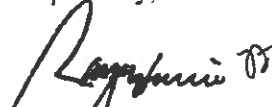
Management should ensure that permits are properly accounted and safeguarded. At a minimum, the procedures noted above should be implemented. The unaccounted permits should also be voided in the Solid Waste Disposal Application Program and \$50.00 for the missing permits should be replenished and deposited with the County Treasurer.

In addition, we noted that shortages and missing permits totaling \$615.00 (shortages of \$25.00, \$10.00, and \$5.00 on January 8, 2016, January 11, 2016, and February 24, 2016, respectively, and 23 missing permits between January 2016 and May 2017 totaling \$575.00) have not been replenished and deposited with the County Treasurer, as previously requested by the County Auditor's Office. The \$665.00 should be immediately deposited with the County Treasurer.

Please provide a management response to the observations noted above by September 18, 2017.

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

Respectfully,


Ray Eufacio, CPA
County Auditor

cc: Valde Guerra, County Executive Officer

HIDALGO COUNTY DISTRICT JUDGES

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

RODOLFO DELGADO
JUDGE, 13th D.C.

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

ROSE GUERRA REYNA
JUDGE, 20th D.C.

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

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

NOE GONZALEZ
JUDGE, 37th D.C.
OVERSEER

LETICIA LOPEZ
JUDGE, 38th D.C.

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

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

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

COUNTY *of* HIDALGO

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



EDINBURG, TEXAS 78539

August 22, 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 June 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 June 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 June 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.

HIDALGO COUNTY DISTRICT JUDGES

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

RODOLFO DELGADO
JUDGE, 93RD D.C.

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

ROSÉ GUERRA REYNA
JUDGE, 208TH D.C.

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

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

NOE GONZALEZ
JUDGE, 370TH D.C.
OVERSEER

LETICIA LOPEZ
JUDGE, 389TH D.C.

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

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

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

- Verified that procedures for voided receipts and voided permits were properly followed.
- Reviewed *Cashier's Daily Close-Out Reports/Daily Remittance Forms (Close-Out 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 June 2017 were \$39,500.00. Based on the results of our review, we have concluded that fees collected were properly accounted and reported. However, the system of internal controls for the collection and safeguarding of cash requires improvements as noted in the following observations.

Observation No. 1:

We noted during our review that 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 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 employee must document on the "Void Permit Log" the date permit was voided, 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. 2

We noted during our review that receipt number 242-33520 related to permit number 44196 was voided; however, the voided permit was not reissued or submitted to the Auditor's Office. Precinct 4 staff did not know what happened to the permit.

The County Auditor's Office requires all void permits to be marked "void" and submitted to the County Auditor's Office along with the *Monthly Fees Report*.

Failure to ensure that the void permits are marked "void" and submitted to the County Auditor's Office may result in the loss of County revenue.

Recommendation:

Management should ensure that void permits are marked "void" and submitted to the County Auditor's Office along with the *Monthly Fees Report*.

Observation No. 3

We noted during our review that the void receipts were not properly voided. The receipts did not contain the reason for void and the signature of an authorized supervisor. According to staff, the employee signing the void receipts thought his name was on the Authorized Signatories Form.

HIDALGO COUNTY DISTRICT JUDGES

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

RODOLFO DELGADO
JUDGE, 93RD D.C.

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

ROSE GUERRA REYNA
JUDGE, 208TH D.C.

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

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

NOE GONZALEZ
JUDGE, 379TH D.C.
OVERSEER

LETICIA LOPEZ
JUDGE, 389TH D.C.

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

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

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

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

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

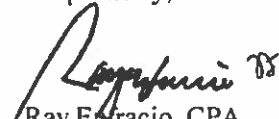
Recommendation:

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

Please provide written management responses to the observations noted above by September 1, 2017.

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

Respectfully,


Ray Estracio, CPA
County Auditor

cc: Valde Guerra, County Executive Officer

HIDALGO COUNTY DISTRICT JUDGES

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

RODOLFO DELGADO
JUDGE, 83RD D.C.

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

ROSE GUERRA REYNA
JUDGE, 206TH D.C.

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

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JUDGE, 332ND D.C.

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JUDGE, 370TH D.C.
OVERSEER

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JUDGE, 389TH D.C.

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

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

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

COUNTY of HIDALGO

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



EDINBURG, TEXAS 78539

July 31, 2017

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

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

Dear Sheriff Guerra:

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

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

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

Methodology:

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

- Reviewed the submittal date of the *Monthly Fees Report* to the County Auditor's Office to determine if the report and supporting documentation were received within five days after the last day of the month pursuant to Local Government Code §114.001(b).
- Verified the signature on the *Monthly Fees Report* to ensure that the report was signed by an authorized signatory as documented on the "Authorized Signatories Form."
- Verified the mathematical accuracy of the *Monthly Fees Report* by footing and cross-footing the report.
- Reviewed receipts issued to determine if fees were allocated and reported in the proper amounts and verified whether any adjustments were made.
- Verified that procedures for voided receipts were properly followed.
- Verified that the collections per the *Monthly Fees Report* agreed to: 1.) total receipts issued; 2.) total deposits made with the financial institution; and 3.) total receipts issued by the County Treasurer.

HIDALGO COUNTY DISTRICT JUDGES

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

RODOLFO DELGADO
JUDGE, 33RD D.C.

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

ROSIE GUERRA REYNA
JUDGE, 20TH D.C.

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

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

NOE GONZALEZ
JUDGE, 37TH D.C.
OVERSEER

LETICIA LOPEZ
JUDGE, 38TH D.C.

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

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

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

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

Conclusion:

Total collections for the month of June 2017 were \$62,127.38. Based on the results of our review, we have concluded that fees were generally properly accounted and reported.

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

Respectfully,



Ray Eufracio, CPA
County Auditor

cc: Valde Guerra, County Executive Officer

HIDALGO COUNTY DISTRICT JUDGES

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

RODOLFO DELGADO
JUDGE, 93RD D.C.

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

ROSE GUERRA REYNA
JUDGE, 204TH D.C.

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

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

NOE GONZALEZ
JUDGE, 370TH D.C.
OVERSEER

LETICIA LOPEZ
JUDGE, 389TH D.C.

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

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

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

Prepared By: Abigail G. *AG*
Date: 05/06/17
Reviewed By: *up 5/1/17*

**Hidalgo County Tax Office
Collections Summary
For the Month ended January 31, 2017**

Hidalgo County Tax Collections	80,982,466.28✓	M1-1
2017 Hospital District Funding - 2nd Quarter	5,424,881.79✓	M1-1
2015/2016 Tax Year Subdivision Light Fee	11,348.20	M1-1
Administrative Fees Collected	41,222.93✓	M1-1
Road District # 2 Collections	-	M2-1
Road District # 5 Collections	49.04✓	M3-1
Road District # 15 Collections	-	M4-1
State District Collections	-	M5-1
Total Collections	<u>86,459,968.24</u>	

\$n

PABLO "PAUL" VILLARREAL JR., ASSESSOR & COLLECTOR
HIDALGO COUNTY TAXES COLLECTED
JANUARY 2017

COMPARATIVE RATE OF COLLECTIONS

HIDALGO COUNTY GHD	ORIGINAL TAX LEVY	COLLECTED TO DATE	DROPPED YRS AFTER PURGE	MODIF. TO DATE	TAXES OUTSTANDING	PERCENT 2016/2017	COLLECTED 2015/2016
2016 TAX ROLL	✓ 189,038,466.34 MI-10	✓ 154,457,514.44 MI-10	-	✓ (463,389.74) MI-10	✓ 34,117,562.16 MI-10	81.91%	81.10%
2015 & PRIOR YRS ROLLBACK	✓ 31,462,771.31 MI-10	✓ 6,289,998.64 MI-10	(127,311.64)	✓ (353,907.20) MI-10	✓ 24,691,553.83 MI-10	20.30%	21.25%
	✓ 231,323.17 MI-11	✓ 432,041.80 MI-11	-	✓ 459,702.23 MI-11	✓ 258,983.60 MI-11	62.52%	74.40%
TOTALS	✓ 220,732,560.82 MI-10	✓ 161,179,554.88 MI-10	(127,311.64)	✓ (357,594.71) MI-10	✓ 59,068,099.59 MI-10		
2015 TAX ROLL	178,719,088.17	172,592,793.07	-	332,821.56	6,459,116.66		96.39%

BREAKDOWN OF TAX COLLECTIONS AND FEES FOR THE MONTH OF JANUARY 2017

		MONTHLY MODIFICATIONS
CURRENT YEAR-BASE TAX	✓ 79,712,732.53	✓ 151,405.35 CURRENT MI-10
CURRENT YEAR-P&I	✓ 718,506.44	✓ (14,084.31) PRIOR MI-10
PRIOR YEARS-BASE TAX	✓ 277,082.71	✓ 209,102.80 ROLLBACK MI-11
PRIOR YEARS-P&I	✓ 137,974.07	- PURGED
ROLLBACK BASE	✓ 136,170.53	
ROLLBACK P&I		
ATTORNEY FEES		
HOSPITAL DISTRICT FUNDING		
HOSPITAL DISTRICT P&I		
STREET LIGHT ADMIN FEE		
LIGHT FEE - SUBDIVISIONS		
SPECIAL INVENTORY FINE		
SPECIAL INVENTORY PENALTY		
TAX CERTIFICATE FEES		
SERVICE CHG FEES		
MISC FEES		
TOTAL COLLECTIONS	✓ 80,982,466.28	✓ 43,613.14 MI-10
LESS HCAD COMM REND. PEN. (CURR)	✓ 3,185.83	
LESS HCAD COMM REND. PEN. (DELO)	✓ 160.76	
LESS TRANSFERRED	✓ 38,397,983.19	
LESS IN TRANSIT	✓ 42,443,734.47	
LESS DUE TO DEL TAX ATTY FEES	✓ 136,170.53	
LESS DUE TO CO TREASURER		
LESS COURT ORDER INTEREST		
BALANCE	✓ 1,231.50	
	0.00	0.00

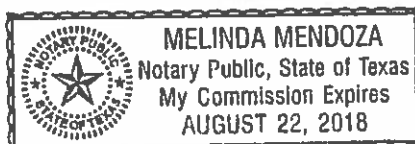
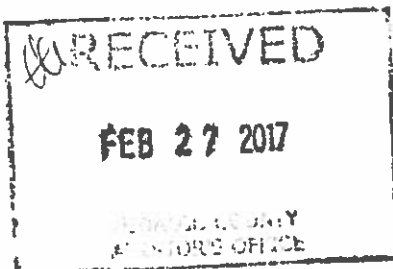
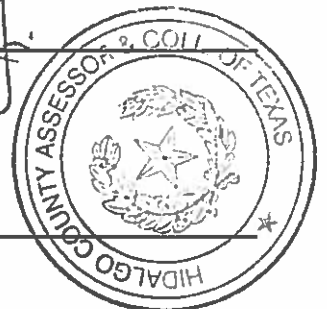
*****AFFIDAVIT*****

I, PABLO "PAUL" VILLARREAL JR., ASSESSOR-COLLECTOR OF TAXES FOR THE HIDALGO COUNTY, DO
SOLEMNLY SWEAR THAT THE ABOVE STATEMENT OF TAXES COLLECTED BY ME FOR
THE MONTH OF JANUARY 2017 IS CORRECT.

Pablo (Paul) Villarreal Jr.
ASSESSOR-COLLECTOR OF TAXES FOR HIDALGO COUNTY, TEXAS

SWORN AND SUBSCRIBED BEFORE ME THIS 10TH DAY OF FEBRUARY 2017 A.D.

Melinda Mendoza
NOTARY PUBLIC, HIDALGO COUNTY, TEXAS



HIDALGO COUNTY AUDITOR'S OFFICE
APPROVED BY: *[Signature]*
DATE: 05/03/17

MI-1

PABLO "PAUL" VILLARREAL JR., ASSESSOR & COLLECTOR
ROAD DIST # 2 TAXES COLLECTED
JANUARY 2017

COMPARATIVE RATE OF COLLECTIONS

ROAD DIST # 2
RD2

	ORIGINAL TAX LEVY	COLLECTED TO DATE	DROPPED YRS AFTER PURGE	MODIF. TO DATE	TAXES OUTSTANDING	PERCENT 2016/2017	COLLECTED 2015/2016
1981 & PRIOR YRS	60.90	-	-	-	60.90	0.00%	0.00%
TOTALS	60.90	4M23	- 4M23	- 4M23	60.90	M24	

BREAKDOWN OF TAX COLLECTIONS AND FEES FOR THE MONTH OF JANUARY 2017

	MONTHLY MODIFICATIONS
CURRENT YEAR-BASE TAX	- CURRENT
CURRENT YEAR-P&I	-
PRIOR YEARS-BASE TAX	- PRIOR
PRIOR YEARS-P&I	-
ROLLBACK BASE	- ROLLBACK
ROLLBACK P&I	-
ATTORNEY FEES	- PURGED
TOTAL COLLECTIONS	- 4M24
LESS HCAD COMM REND. PEN.	-
LESS TRANSFERRED	-
LESS IN TRANSIT	-
LESS DUE TO DEL TAX ATTY FEES	-
LESS DUE TO CO TREASURER	-
BALANCE	- 4M22

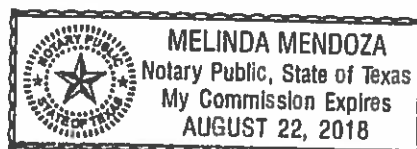
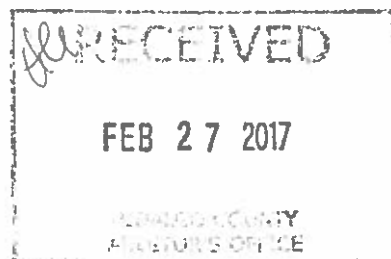
*****AFFIDAVIT*****

I, PABLO "PAUL" VILLARREAL JR., ASSESSOR-COLLECTOR OF TAXES FOR THE HIDALGO COUNTY, DO
SOLEMNLY SWEAR THAT THE ABOVE STATEMENT OF TAXES COLLECTED BY ME FOR
THE MONTH OF JANUARY 2017 IS CORRECT.

Pablo (Paul) Villarreal Jr.
ASSESSOR-COLLECTOR OF TAXES FOR ROAD DISTRICT # 2

SWORN AND SUBSCRIBED BEFORE ME THIS 10TH DAY OF FEBRUARY 2017 A.D.

Melinda Mendoza
NOTARY PUBLIC, HIDALGO COUNTY, TEXAS



HIDALGO COUNTY AUDITOR'S OFFICE
APPROVED BY: *du 47*
DATE: *04/24/17* *5/17/17*

PABLO "PAUL" VILLARREAL JR., ASSESSOR & COLLECTOR
ROAD DIST # 5 TAXES COLLECTED
JANUARY 2017
PBC

COMPARATIVE RATE OF COLLECTIONS

ROAD DIST # 5
RD5

	ORIGINAL TAX LEVY	COLLECTED TO DATE	DROPPED YRS AFTER PURGE	MODIF. TO DATE	TAXES OUTSTANDING	PERCENT 2016/2017	COLLECTED 2015/2016
1999 & PRIOR YRS	7,890.50	123.13	(316.36)	(39.69)	7,411.32	1.63%	2.68%

TOTALS 7,890.50 M3-7 123.13 M3-7 (316.36) M3-7 (39.69) M3-7 7,411.32 M3-8
#A

BREAKDOWN OF TAX COLLECTIONS AND FEES FOR THE MONTH OF JANUARY 2017

		MONTHLY MODIFICATIONS
CURRENT YEAR-BASE TAX	- d	- CURRENT
CURRENT YEAR-P&I	- d	
PRIOR YEARS-BASE TAX	√13.65 d	PRIOR
PRIOR YEARS-P&I	30.07 d	
ROLLBACK BASE	-	- ROLLBACK
ROLLBACK P&I	-	
ATTORNEY FEES	5.32 d	- PURGED
TOTAL COLLECTIONS	49.04 d	- d M3-8
LESS HCAD COMM REND. PEN.	-	
LESS TRANSFERRED	√17.74 d M3-2; M1-67	
LESS IN TRANSIT	√25.98 d M3-2; M1-67	
LESS DUE TO DEL TAX ATTY FEES	√5.32 d M3-2; M1-65	
LESS DUE TO CO TREASURER	-	
BALANCE	-	

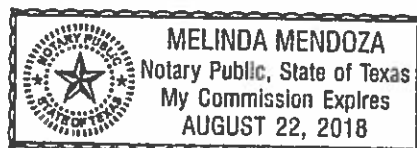
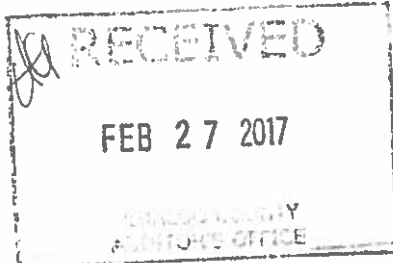
*****AFFIDAVIT*****

I, PABLO "PAUL" VILLARREAL JR., ASSESSOR-COLLECTOR OF TAXES FOR THE HIDALGO COUNTY, DO
SOLEMNLY SWEAR THAT THE ABOVE STATEMENT OF TAXES COLLECTED BY ME FOR
THE MONTH OF JANUARY 2017 IS CORRECT.

ASSESSOR-COLLECTOR OF TAXES FOR ROAD DISTRICT #5

SWORN AND SUBSCRIBED BEFORE ME THIS 10TH DAY OF FEBRUARY 2017 A.D.

NOTARY PUBLIC, HIDALGO COUNTY, TEXAS



HIDALGO COUNTY AUDITOR'S OFFICE
APPROVED BY: [Signature]
DATE: 04/29/17 5/17/17

PABLO "PAUL" VILLARREAL JR., ASSESSOR & COLLECTOR
ROAD DIST # 15 TAXES COLLECTED
JANUARY 2017

COMPARATIVE RATE OF COLLECTIONS

ROAD DIST # 15
RD15

	ORIGINAL TAX LEVY	COLLECTED TO DATE	DROPPED YRS AFTER PURGE	MODIF. TO DATE	TAXES OUTSTANDING	PERCENT 2016/2017	COLLECTED 2015/2016
1993 & PRIOR YRS	704.87	3.45	-	(0.17) ✓	701.25	0.49%	4.35%
ROLLBACK	-	-	-	-	-	0.00%	0.00%
TOTALS	704.87 ~~4M43~~	3.45 ~~4M43~~	-	(0.17) ~~4M43~~	701.25 ~~4M41~~	~~4M44~~	

BREAKDOWN OF TAX COLLECTIONS AND FEES FOR THE MONTH OF JANUARY 2017

	MONTHLY MODIFICATIONS
CURRENT YEAR-BASE TAX	- CURRENT
CURRENT YEAR-P&I	-
PRIOR YEARS-BASE TAX	- PRIOR
PRIOR YEARS-P&I	-
ROLLBACK BASE	- ROLLBACK
ROLLBACK P&I	-
ATTORNEY FEES	- PURGED
TOTAL COLLECTIONS	- ~~4M42~~
LESS HCAD COMM REND. PEN.	- ~~4M41~~
LESS TRANSFERRED	-
LESS IN TRANSIT	-
LESS DUE TO DEL TAX ATTY FEES	-
LESS DUE TO CO TREASURER	-
LESS PENDING JULY BALANCE	-
BALANCE	- ~~4M42~~

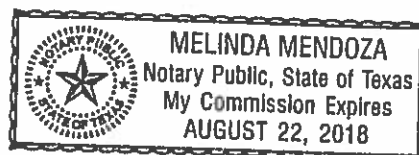
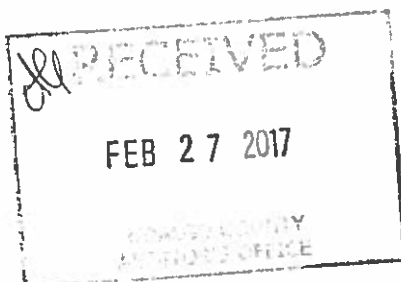
*****AFFIDAVIT*****

I, PABLO "PAUL" VILLARREAL JR., ASSESSOR-COLLECTOR OF TAXES FOR THE HIDALGO COUNTY, DO
SOLEMNLY SWEAR THAT THE ABOVE STATEMENT OF TAXES COLLECTED BY ME FOR
THE MONTH OF JANUARY 2017 IS CORRECT.

Pablo (Paul) Villarreal Jr.
ASSESSOR-COLLECTOR OF TAXES FOR ROAD DISTRICT # 15

SWORN AND SUBSCRIBED BEFORE ME THIS 10TH DAY OF FEBRUARY 2017 A.D.

Melinda Mendoza
NOTARY PUBLIC, HIDALGO COUNTY, TEXAS



HIDALGO COUNTY AUDITOR'S OFFICE
APPROVED BY: *[Signature]*
DATE: *04/29/17* *5/17/17*

PABLO "PAUL" VILLARREAL JR., ASSESSOR & COLLECTOR
STATE DIST TAXES COLLECTED
JANUARY 2017

PBC

COMPARATIVE RATE OF COLLECTIONS

STATE DIST
TEX

	ORIGINAL TAX LEVY	COLLECTED TO DATE	DROPPED YRS AFTER PURGE	MODIF. TO DATE	TAXES OUTSTANDING	PERCENT 2016/2017	COLLECTED 2015/2016
1979 & PRIOR YRS	20.47	2.38	-	-	18.09	11.63%	0.00%
TOTALS	20.47	2.38	-	-	18.09		

MS-3 ✓ MS-3 ✓ - MS-3 MS-4 ✓
#1

BREAKDOWN OF TAX COLLECTIONS AND FEES FOR THE MONTH OF JANUARY 2017

	MONTHLY MODIFICATIONS
CURRENT YEAR-BASE TAX	- CURRENT
CURRENT YEAR-P&I	-
PRIOR YEARS-BASE TAX	- PRIOR
PRIOR YEARS-P&I	-
ROLLBACK BASE	- ROLLBACK
ROLLBACK P&I	-
ATTORNEY FEES	- PURGED
TOTAL COLLECTIONS	-
LESS HCAD COMM REND. PEN.	-
LESS TRANSFERRED	-
LESS IN TRANSIT	-
LESS DUE TO DEL TAX ATTY FEES	-
LESS DUE TO CO TREASURER	-
BALANCE	-

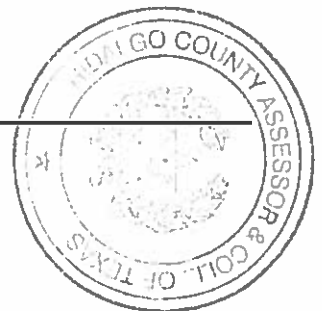
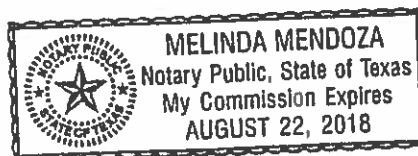
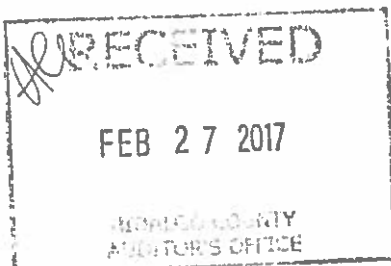
*****AFFIDAVIT*****

I, PABLO "PAUL" VILLARREAL JR., ASSESSOR-COLLECTOR OF TAXES FOR THE HIDALGO COUNTY, DO
SOLEMNLY SWEAR THAT THE ABOVE STATEMENT OF TAXES COLLECTED BY ME FOR
THE MONTH OF JANUARY 2017 IS CORRECT.

ASSESSOR-COLLECTOR OF TAXES FOR STATE DIST TAXES

SWORN AND SUBSCRIBED BEFORE ME THIS 10TH DAY OF FEBRUARY 2017 A.D.

NOTARY PUBLIC, HIDALGO COUNTY, TEXAS



HIDALGO COUNTY AUDITOR'S OFFICE
APPROVED BY: [Signature]
DATE: 04/29/17

Prepared By: Abigail G. *AG*
Date: 05/18/17
Reviewed By: *uf* 8/17

**Hidalgo County Tax Office
Collections Summary
For the Month ended February 28, 2017**

Hidalgo County Tax Collections	11,198,591.11 ✓	M1-1
2017 Hospital District Funding - 2nd Quarter	13,719,131.29 ✓	M1-1
2015/2016 Tax Year Subdivision Light Fee	2,647.19 ✓	M1-1
Administrative Fees Collected	18,664.56 ✓	M1-1
Road District # 2 Collections	-	M2-1
Road District # 5 Collections	1,543.01 ✓	M3-1
Road District # 15 Collections	1.64 ✓	M4-1
State District Collections	-	M5-1
Total Collections	<u>24,940,578.80</u>	

**A*

PABLO "PAUL" VILLARREAL JR., ASSESSOR & COLLECTOR
HIDALGO COUNTY TAXES COLLECTED
FEBRUARY 2017

MSB

COMPARATIVE RATE OF COLLECTIONS

HIDALGO COUNTY GHD	ORIGINAL TAX LEVY	COLLECTED TO DATE	DROPPED YRS AFTER PURGE	MODIF. TO DATE	TAXES OUTSTANDING	PERCENT 2016/2017	COLLECTED 2015/2016
2016 TAX ROLL	✓ 189,038,466.34 MH16	✓ 164,057,613.40 MH16	-	✓ (463,389.74) MH16	✓ 24,517,463.20 MH16	✓ 87.00%	87.50%
2015 & PRIOR YRS ROLLBACK	✓ 31,462,771.31 MH16	✓ 6,934,565.50 MH16	(127,311.64) MH16	✓ (353,705.76) MH16	✓ 24,047,188.41 MH16	✓ 27.38%	23.38%
	✓ 231,323.17 MH17	✓ 449,780.56 MH17	-	✓ 459,702.23 MH17	✓ 241,244.84 MH17	✓ 85.09%	82.00%
TOTALS	✓ 220,732,560.82 MH18	✓ 171,441,959.46 MH18	(127,311.64) MH18	✓ (357,393.27) MH18	✓ 48,805,896.45 MH18		

#DIV/0!

BREAKDOWN OF TAX COLLECTIONS AND FEES FOR THE MONTH OF FEBRUARY 2017

			MONTHLY MODIFICATIONS
CURRENT YEAR-BASE TAX	✓ 9,600,098.96	✓ 8,494,445.68 d MI-3 ✓	CURRENT MH16
CURRENT YEAR-P&I	✓ 505,504.65	✓ 1,105,603.28 d MI-7 ✓	
PRIOR YEARS-BASE TAX	✓ 644,566.86	✓ 420,273.83 d MI-3 ✓	✓ 201.44 PRIOR MH16
PRIOR YEARS-P&I	✓ 300,753.67	✓ 85,230.82 d MI-7 ✓	
ROLLBACK BASE	✓ 17,738.76		ROLLBACK MH17
ROLLBACK P&I	✓ 97.69		
ATTORNEY FEES	✓ 129,830.52	✓ d MI-5	- PURGED
HOSPITAL DISTRICT FUNDING		13,719,131.29 d MI-27 ✓	
HOSPITAL DISTRICT P&I		1,062.24 d MI-28 ✓	
STREET LIGHT ADMIN FEE		2,647.19 d MI-29 ✓	
LIGHT FEE - SUBDIVISIONS		1,968.38 d MI-30 ✓	
SPECIAL INVENTORY FINE		10,579.75 d MI-31 ✓	
SPECIAL INVENTORY PENALTY		680.00 d MI-41 ✓	
TAX CERTIFICATE FEES		2,290.39 d MI-44 ✓	
SERVICE CHG FEES		2,083.80 d MI-49 ✓	
MISC FEES			
TOTAL COLLECTIONS	✓ 11,198,591.11	✓ d MI-5	✓ 201.44 MH18
LESS HCAD COMM REND. PEN. (CURR)	✓ 416.41	✓ d MI-2	
LESS HCAD COMM REND. PEN. (DELQ)	✓ 48.53	✓ d MI-2	
LESS TRANSFERRED	✓ 6,464,622.61	✓ d MI-2, MH16	
LESS IN TRANSIT	✓ 4,603,673.04	✓ d MI-2, MH16	
LESS DUE TO DEL TAX ATTY FEES	✓ 129,830.52	✓ d MI-2, MH16	
LESS DUE TO CO TREASURER			
LESS COURT ORDER INTEREST			
BALANCE	0.00	0.00	

AFFIDAVIT

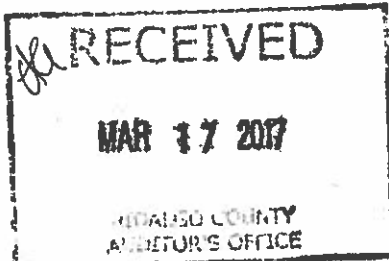
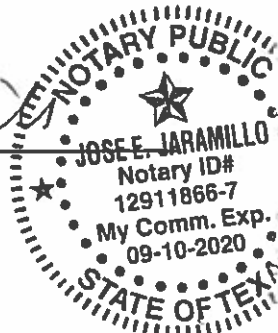
I, PABLO "PAUL" VILLARREAL JR., ASSESSOR-COLLECTOR OF TAXES FOR THE HIDALGO COUNTY, DO
SOLEMNLY SWEAR THAT THE ABOVE STATEMENT OF TAXES COLLECTED BY ME FOR
THE MONTH OF FEBRUARY 2017 IS CORRECT.

ASSESSOR-COLLECTOR OF TAXES FOR HIDALGO COUNTY, TEXAS



SWORN AND SUBSCRIBED BEFORE ME THIS 10TH DAY OF MARCH 2017 A.D.

NOTARY PUBLIC, HIDALGO COUNTY, TEXAS



HIDALGO COUNTY AUDITOR'S OFFICE
APPROVED BY: JA YT
DATE: 03/17/17 7/28/17

MH

PABLO "PAUL" VILLARREAL JR., ASSESSOR & COLLECTOR
ROAD DIST # 2 TAXES COLLECTED
FEBRUARY 2017
PBC

COMPARATIVE RATE OF COLLECTIONS

ROAD DIST # 2
RD2

	ORIGINAL TAX LEVY	COLLECTED TO DATE	DROPPED YRS AFTER PURGE	MODIF. TO DATE	TAXES OUTSTANDING	PERCENT 2016/2017	COLLECTED 2015/2016
1981 & PRIOR YRS	60.90	-	-	-	60.90	0.00%	0.00%
TOTALS	60.90	4M23 ✓	4M23	-	4M23 60.90 +A	4M24	

BREAKDOWN OF TAX COLLECTIONS AND FEES FOR THE MONTH OF FEBRUARY 2017

	MONTHLY MODIFICATIONS
CURRENT YEAR-BASE TAX	CURRENT
CURRENT YEAR-P&I	-
PRIOR YEARS-BASE TAX	PRIOR
PRIOR YEARS-P&I	ROLLBACK
ROLLBACK BASE	-
ROLLBACK P&I	-
ATTORNEY FEES	- PURGED
TOTAL COLLECTIONS	- 4M24
LESS HCAD COMM REND. PEN.	- 4M22
LESS TRANSFERRED	
LESS IN TRANSIT	
LESS DUE TO DEL TAX ATTY FEES	-
LESS DUE TO CO TREASURER	-
BALANCE	- 4M22

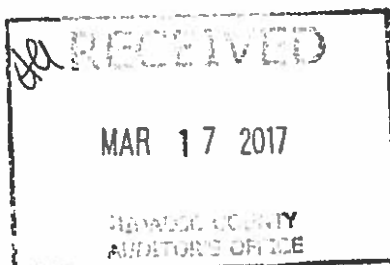
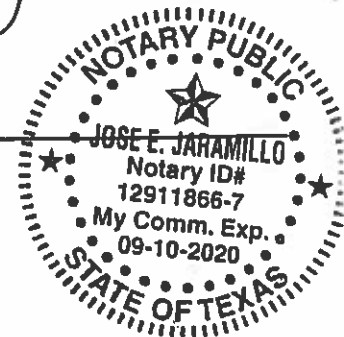
*****AFFIDAVIT*****

I, PABLO "PAUL" VILLARREAL JR., ASSESSOR-COLLECTOR OF TAXES FOR THE HIDALGO COUNTY, DO SOLEMNLY SWEAR THAT THE ABOVE STATEMENT OF TAXES COLLECTED BY ME FOR THE MONTH OF FEBRUARY 2017 IS CORRECT.

ASSESSOR-COLLECTOR OF TAXES FOR ROAD DISTRICT # 2

SWORN AND SUBSCRIBED BEFORE ME THIS 10TH DAY OF MARCH 2017 A.D.

NOTARY PUBLIC, HIDALGO COUNTY, TEXAS



HIDALGO COUNTY AUDITOR'S OFFICE
APPROVED BY: [Signature]
DATE: 05/15/17 7/28/17

PABLO "PAUL" VILLARREAL JR., ASSESSOR & COLLECTOR
ROAD DIST # 5 TAXES COLLECTED
FEBRUARY 2017

COMPARATIVE RATE OF COLLECTIONS

ROAD DIST # 5
RD5

	ORIGINAL TAX LEVY	COLLECTED TO DATE	DROPPED YRS AFTER PURGE	MODIF. TO DATE	TAXES OUTSTANDING	PERCENT 2016/2017	COLLECTED 2015/2016
1999 & PRIOR YRS	7,890.50	446.33	(316.36)	(39.69)	7,088.12	5.92%	2.85%
TOTALS	✓7,890.50	✓446.33	✓(316.36)	✓(39.69)	✓7,088.12		

BREAKDOWN OF TAX COLLECTIONS AND FEES FOR THE MONTH OF FEBRUARY 2017

	MONTHLY MODIFICATIONS
CURRENT YEAR-BASE TAX	CURRENT
CURRENT YEAR-P&I	
PRIOR YEARS-BASE TAX	PRIOR
PRIOR YEARS-P&I	
ROLLBACK BASE	ROLLBACK
ROLLBACK P&I	
ATTORNEY FEES	- PURGED
TOTAL COLLECTIONS	- d M3-8
LESS HCAD COMM REND. PEN.	
LESS TRANSFERRED	
LESS IN TRANSIT	
LESS DUE TO DEL TAX ATTY FEES	
LESS DUE TO CO TREASURER	
BALANCE	

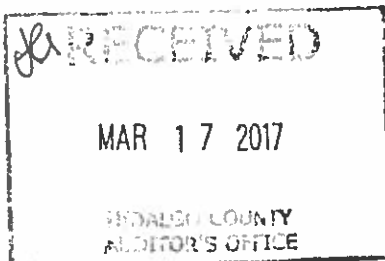
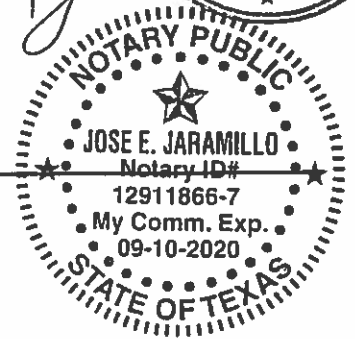
*****AFFIDAVIT*****

I, PABLO "PAUL" VILLARREAL JR., ASSESSOR-COLLECTOR OF TAXES FOR THE HIDALGO COUNTY, DO SOLEMNLY SWEAR THAT THE ABOVE STATEMENT OF TAXES COLLECTED BY ME FOR THE MONTH OF FEBRUARY 2017 IS CORRECT.

ASSESSOR-COLLECTOR OF TAXES FOR ROAD DISTRICT # 5

SWORN AND SUBSCRIBED BEFORE ME THIS 10TH DAY OF MARCH 2017 A.D.

NOTARY PUBLIC, HIDALGO COUNTY, TEXAS



HIDALGO COUNTY AUDITOR'S OFFICE
APPROVED BY: He 42
DATE: 03/15/17 7/8/17

PABLO "PAUL" VILLARREAL JR., ASSESSOR & COLLECTOR
ROAD DIST # 15 TAXES COLLECTED
FEBRUARY 2017

COMPARATIVE RATE OF COLLECTIONS

ROAD DIST # 15
RD15

	ORIGINAL TAX LEVY	COLLECTED TO DATE	DROPPED YRS AFTER PURGE	MODIF. TO DATE	TAXES OUTSTANDING	PERCENT 2016/2017	COLLECTED 2015/2016
1993 & PRIOR YRS ROLLBACK	704.87	3.81	-	(0.17)	700.89	0.54%	4.50%
	-	-	-	-	-	0.00%	0.00%
TOTALS	✓ 704.87 + M4-5	✓ 3.81 + M4-5	-	✓ (0.17) + M4-5	700.89 M4-6		

BREAKDOWN OF TAX COLLECTIONS AND FEES FOR THE MONTH OF FEBRUARY 2017

	MONTHLY MODIFICATIONS
CURRENT YEAR-BASE TAX	CURRENT
CURRENT YEAR-P&I	
PRIOR YEARS-BASE TAX	PRIOR
PRIOR YEARS-P&I	
ROLLBACK BASE	ROLLBACK
ROLLBACK P&I	
ATTORNEY FEES	
TOTAL COLLECTIONS	PURGED
LESS HCAD COMM REND. PEN.	
LESS TRANSFERRED	
LESS IN TRANSIT	
LESS DUE TO DEL TAX ATTY FEES	
LESS DUE TO CO TREASURER	
LESS PENDING JULY BALANCE	
BALANCE	

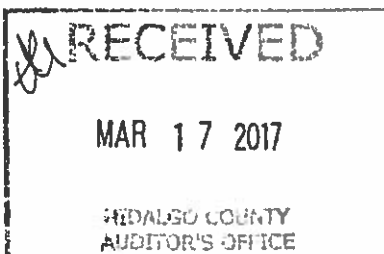
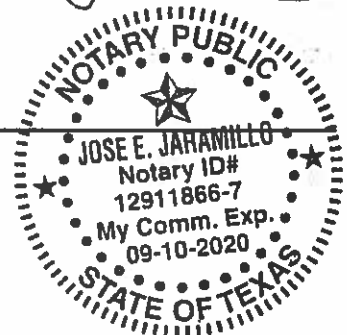
*****AFFIDAVIT*****

I, PABLO "PAUL" VILLARREAL JR., ASSESSOR-COLLECTOR OF TAXES FOR THE HIDALGO COUNTY, DO
SOLEMNLY SWEAR THAT THE ABOVE STATEMENT OF TAXES COLLECTED BY ME FOR
THE MONTH OF FEBRUARY 2017 IS CORRECT.

ASSESSOR-COLLECTOR OF TAXES FOR ROAD DISTRICT # 15

SWORN AND SUBSCRIBED BEFORE ME THIS 10TH DAY OF MARCH 2017 A.D.

NOTARY PUBLIC, HIDALGO COUNTY, TEXAS



HIDALGO COUNTY AUDITOR'S OFFICE
APPROVED BY: [Signature]
DATE: 03/15/17 7/2 x 17

PABLO "PAUL" VILLARREAL JR., ASSESSOR & COLLECTOR
STATE DIST TAXES COLLECTED
FEBRUARY 2017

COMPARATIVE RATE OF COLLECTIONS

STATE DIST
TEX

	ORIGINAL TAX LEVY	COLLECTED TO DATE	DROPPED YRS AFTER PURGE	MODIF. TO DATE	TAXES OUTSTANDING	PERCENT 2016/2017	COLLECTED 2015/2016
1979 & PRIOR YRS	20.47	2.38	-	-	18.09	11.63%	0.00%
TOTALS	20.47	2.38	-	-	18.09	11.63%	0.00%

BREAKDOWN OF TAX COLLECTIONS AND FEES FOR THE MONTH OF FEBRUARY 2017

	MONTHLY MODIFICATIONS
CURRENT YEAR-BASE TAX	CURRENT
CURRENT YEAR-P&I	PRIOR
PRIOR YEARS-BASE TAX	ROLLBACK
PRIOR YEARS-P&I	PURGED
ROLLBACK BASE	
ROLLBACK P&I	
ATTORNEY FEES	
TOTAL COLLECTIONS	
LESS HCAD COMM REND. PEN.	
LESS TRANSFERRED	
LESS IN TRANSIT	
LESS DUE TO DEL TAX ATTY FEES	
LESS DUE TO CO TREASURER	
BALANCE	

*****AFFIDAVIT*****

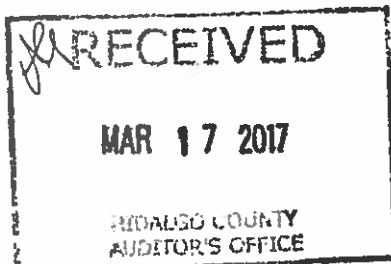
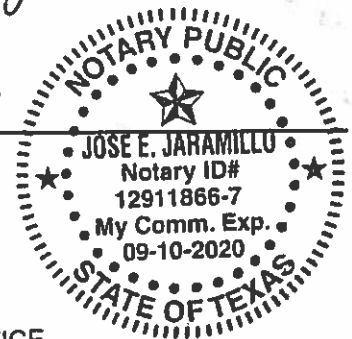
I, PABLO "PAUL" VILLARREAL JR., ASSESSOR-COLLECTOR OF TAXES FOR THE HIDALGO COUNTY, DO
SOLEMNLY SWEAR THAT THE ABOVE STATEMENT OF TAXES COLLECTED BY ME FOR
THE MONTH OF FEBRUARY 2017 IS CORRECT.

ASSESSOR-COLLECTOR OF TAXES FOR STATE DIST TAXES



SWORN AND SUBSCRIBED BEFORE ME THIS 10TH DAY OF MARCH 2017 A.D.

NOTARY PUBLIC, HIDALGO COUNTY, TEXAS



HIDALGO COUNTY AUDITOR'S OFFICE
APPROVED BY: [Signature]
DATE: 03/15/17 7/28/17

Prepared By: Abigail G. *tl*
Date: 05/24/17
Reviewed By: *YAS* 5/17

**Hidalgo County Tax Office
Collections Summary
For the Month ended March 31, 2017**

Hidalgo County Tax Collections	8,623,288.64 ✓	M1-1
2017 Hospital District Funding	-	M1-1
2015/2016 Tax Year Subdivision Light Fee	2,137.64 ✓	M1-1
Administrative Fees Collected	35,336.45 ✓	M1-1
Road District # 2 Collections	-	M2-1
Road District # 5 Collections	77.09 ✓	M3-1
Road District # 15 Collections	8.15 ✓	M4-1
State District Collections	-	M5-1
Total Collections	<u>8,660,847.97</u> <i>+n</i>	

PABLO "PAUL" VILLARREAL JR., ASSESSOR & COLLECTOR
HIDALGO COUNTY TAXES COLLECTED
MARCH 2017

COMPARATIVE RATE OF COLLECTIONS

HIDALGO COUNTY GHD	ORIGINAL TAX LEVY	COLLECTED TO DATE	DROPPED YRS AFTER PURGE	MODIF. TO DATE	TAXES OUTSTANDING	PERCENT 2016/2017	COLLECTED 2015/2016
2016 TAX ROLL	✓189,038,466.34 MH-11	✓170,692,476.88 MH-11	-	✓(824,933.24) MH-11	✓17,521,056.22 MH-11	90.69%	90.83%
2015 & PRIOR YRS	✓31,462,771.31 MH-11	✓7,793,763.92 MH-11	(127,311.64) MH-11	✓(507,966.95) MH-11	✓23,033,728.80 MH-11	25.28%	23.38%
ROLLBACK	✓231,323.17 MH-2	✓526,799.84 MH-2	-	✓515,146.60 MH-2	✓219,669.93 MH-2	70.57%	79.00%
TOTALS	✓220,732,560.82 MH-13	✓179,013,040.64 MH-13	(127,311.64) MH-13	✓(817,753.59) MH-13	✓174,454.95 MH-13		

#DIV/01

BREAKDOWN OF TAX COLLECTIONS AND FEES FOR THE MONTH OF MARCH 2017

		MONTHLY MODIFICATIONS
CURRENT YEAR-BASE TAX	✓6,634,863.48d	✓(361,543.50) CURRENT MH-11
CURRENT YEAR-P&I	✓529,584.76d	
PRIOR YEARS-BASE TAX	✓859,198.42d	✓(154,261.19) PRIOR MH-11
PRIOR YEARS-P&I	✓352,953.00d	
ROLLBACK BASE	✓77,019.28d	✓55,444.37 ROLLBACK MH-12
ROLLBACK P&I	✓384.84d	
ATTORNEY FEES	✓169,284.86d	- PURGED
HOSPITAL DISTRICT FUNDING		
HOSPITAL DISTRICT P&I		
STREET LIGHT ADMIN FEE		874.11d MH-20 ✓
LIGHT FEE - SUBDIVISIONS		2,137.64d MH-27 ✓
SPECIAL INVENTORY FINE		4,848.30d MH-37 ✓
SPECIAL INVENTORY PENALTY		24,079.76d MH-40 ✓
TAX CERTIFICATE FEES		560.00d MH-43 ✓
SERVICE CHG FEES		2,518.08d MH-47 ✓
MISC FEES		2,456.20d MH-52 ✓
TOTAL COLLECTIONS	✓8,623,288.64d MH-10	37,474.09 ✓
LESS HCAD COMM REND. PEN. (CURR)	✓551.98d	
LESS HCAD COMM REND. PEN. (DELQ)	✓110.70d	
LESS TRANSFERRED	✓6,197,200.57d	
LESS IN TRANSIT	✓2,256,140.53d	
LESS DUE TO DEL TAX ATTY FEES	✓169,284.86d	
LESS DUE TO CO TREASURER		
LESS COURT ORDER INTEREST		
BALANCE	0.00	0.00

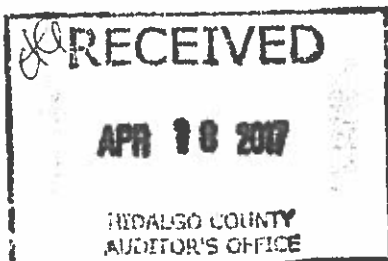
*****AFFIDAVIT*****

I, PABLO "PAUL" VILLARREAL JR., ASSESSOR-COLLECTOR OF TAXES FOR THE HIDALGO COUNTY, DO
SOLENNLY SWEAR THAT THE ABOVE STATEMENT OF TAXES COLLECTED BY ME FOR
THE MONTH OF MARCH 2017 IS CORRECT.

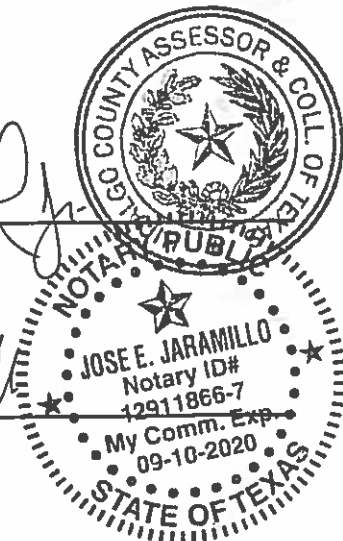
ASSESSOR-COLLECTOR OF TAXES FOR HIDALGO COUNTY, TEXAS

SWORN AND SUBSCRIBED BEFORE ME THIS 10TH DAY OF APRIL 2017 A.D.

NOTARY PUBLIC, HIDALGO COUNTY, TEXAS



HIDALGO COUNTY AUDITOR'S OFFICE
APPROVED BY: [Signature]
DATE: 05/23/17 7/2/17



MH1

PABLO "PAUL" VILLARREAL JR., ASSESSOR & COLLECTOR
ROAD DIST # 2 TAXES COLLECTED
MARCH 2017
PBC

COMPARATIVE RATE OF COLLECTIONS

ROAD DIST # 2
RD2

	ORIGINAL TAX LEVY	COLLECTED TO DATE	DROPPED YRS AFTER PURGE	MODIF. TO DATE	TAXES OUTSTANDING	PERCENT 2016/2017	COLLECTED 2015/2016
1981 & PRIOR YRS	60.90	-	-	-	60.90	0.00%	0.00%
TOTALS	60.90	4M2-3 ✓ - 4M2-3	-	- 4M2-3	60.90 4M2-3	1M2-4 ✓	

BREAKDOWN OF TAX COLLECTIONS AND FEES FOR THE MONTH OF MARCH 2017

	MONTHLY MODIFICATIONS
CURRENT YEAR-BASE TAX	CURRENT
CURRENT YEAR-P&I	
PRIOR YEARS-BASE TAX	PRIOR
PRIOR YEARS-P&I	
ROLLBACK BASE	ROLLBACK
ROLLBACK P&I	
ATTORNEY FEES	PURGED
TOTAL COLLECTIONS	4M2-4
LESS HCAD COMM REND. PEN.	
LESS TRANSFERRED	
LESS IN TRANSIT	
LESS DUE TO DEL TAX ATTY FEES	
LESS DUE TO CO TREASURER	
BALANCE	4M2-2

*****AFFIDAVIT*****

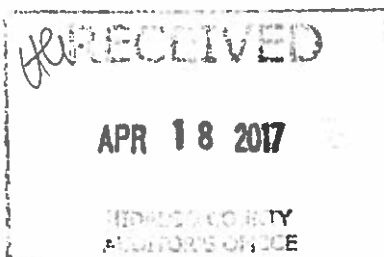
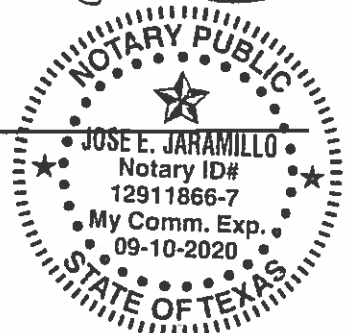
I, PABLO "PAUL" VILLARREAL JR., ASSESSOR-COLLECTOR OF TAXES FOR THE HIDALGO COUNTY, DO SOLEMNLY SWEAR THAT THE ABOVE STATEMENT OF TAXES COLLECTED BY ME FOR THE MONTH OF MARCH 2017 IS CORRECT.

ASSESSOR-COLLECTOR OF TAXES FOR ROAD DISTRICT #2



SWORN AND SUBSCRIBED BEFORE ME THIS 10TH DAY OF APRIL 2017 A.D.

NOTARY PUBLIC, HIDALGO COUNTY, TEXAS



HIDALGO COUNTY AUDITOR'S OFFICE
APPROVED BY: [Signature]
DATE: 05/23/17 7/31/17

PABLO "PAUL" VILLARREAL JR., ASSESSOR & COLLECTOR
ROAD DIST # 5 TAXES COLLECTED
MARCH 2017

COMPARATIVE RATE OF COLLECTIONS

ROAD DIST # 5
RD5

	ORIGINAL TAX LEVY	COLLECTED TO DATE	DROPPED YRS AFTER PURGE	MODIF. TO DATE	TAXES OUTSTANDING	PERCENT 2016/2017	COLLECTED 2015/2016
1999 & PRIOR YRS	7,890.50 ✓	✓472.47	(316.36) ✓	(355.11) ✓	6,746.56 ✓	6.54%	3.06%
TOTALS	7,890.50	✓472.47	(316.36)	(355.11)	6,746.56		

M3-5 M3-4 M3-5 M3-5 M3-4 M3-4

BREAKDOWN OF TAX COLLECTIONS AND FEES FOR THE MONTH OF MARCH 2017

	MONTHLY MODIFICATIONS
CURRENT YEAR-BASE TAX	CURRENT
CURRENT YEAR-P&I	
PRIOR YEARS-BASE TAX	X (315.42) PRIOR
PRIOR YEARS-P&I	
ROLLBACK BASE	ROLLBACK
ROLLBACK P&I	
ATTORNEY FEES	PURGED
TOTAL COLLECTIONS	(315.42)
LESS HCAD COMM REND. PEN.	
LESS TRANSFERRED	
LESS IN TRANSIT	
LESS DUE TO DEL TAX ATTY FEES	
LESS DUE TO CO TREASURER	
BALANCE	

M3-3 M3-4 M3-2; M1-71 M3-2; M1-71 M3-2; M1-68

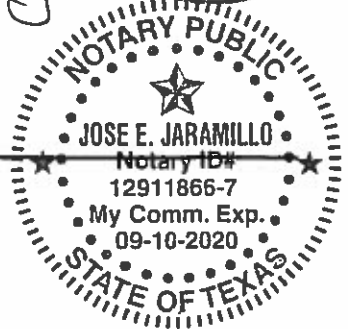
*****AFFIDAVIT*****

I, PABLO "PAUL" VILLARREAL JR., ASSESSOR-COLLECTOR OF TAXES FOR THE HIDALGO COUNTY, DO SOLEMNLY SWEAR THAT THE ABOVE STATEMENT OF TAXES COLLECTED BY ME FOR THE MONTH OF MARCH 2017 IS CORRECT.

ASSESSOR-COLLECTOR OF TAXES FOR ROAD DISTRICT # 5

SWORN AND SUBSCRIBED BEFORE ME THIS 10TH DAY OF APRIL 2017 A.D.

NOTARY PUBLIC, HIDALGO COUNTY, TEXAS



APR 18 2017

HIDALGO COUNTY
AUDITOR'S OFFICE

HIDALGO COUNTY AUDITOR'S OFFICE
APPROVED BY: [Signature]
DATE: 05/23/17 7/31/17

M3-1

PABLO "PAUL" VILLARREAL JR., ASSESSOR & COLLECTOR
ROAD DIST # 15 TAXES COLLECTED
MARCH 2017

COMPARATIVE RATE OF COLLECTIONS

ROAD DIST # 15
RD15

	ORIGINAL TAX LEVY	COLLECTED TO DATE	DROPPED YRS AFTER PURGE	MODIF TO DATE	TAXES OUTSTANDING	PERCENT 2016/2017	COLLECTED 2015/2016
1993 & PRIOR YRS	✓704.87	✓5.65	-	✓ (0.17)	✓699.05	0.80%	4.59%
ROLLBACK	-	-	-	-	-	0.00%	0.00%
TOTALS	704.87 ~~4M45~~	5.65 ~~4M45~~	-	(0.17) ~~4M45~~	699.05 ~~4M46~~ *A		

BREAKDOWN OF TAX COLLECTIONS AND FEES FOR THE MONTH OF MARCH 2017

	MONTHLY MODIFICATIONS
CURRENT YEAR-BASE TAX	CURRENT
CURRENT YEAR-P&I	
PRIOR YEARS-BASE TAX	PRIOR
PRIOR YEARS-P&I	
ROLLBACK BASE	ROLLBACK
ROLLBACK P&I	
ATTORNEY FEES	
TOTAL COLLECTIONS	- PURGED
LESS HCAD COMM REND. PEN.	- ~~4M46~~
LESS TRANSFERRED	
LESS IN TRANSIT	
LESS DUE TO DEL TAX ATTY FEES	
LESS DUE TO CO TREASURER	
LESS PENDING JULY BALANCE	
BALANCE	

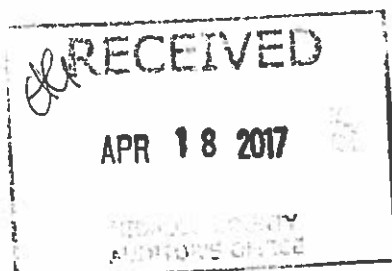
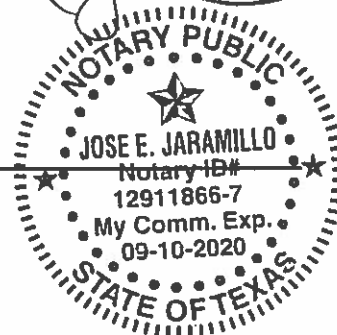
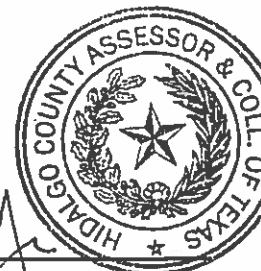
*****AFFIDAVIT*****

I, PABLO "PAUL" VILLARREAL JR., ASSESSOR-COLLECTOR OF TAXES FOR THE HIDALGO COUNTY, DO SOLEMNLY SWEAR THAT THE ABOVE STATEMENT OF TAXES COLLECTED BY ME FOR THE MONTH OF MARCH 2017 IS CORRECT.

ASSESSOR-COLLECTOR OF TAXES FOR ROAD DISTRICT #15

SWORN AND SUBSCRIBED BEFORE ME THIS 10TH DAY OF APRIL 2017 A.D.

NOTARY PUBLIC, HIDALGO COUNTY, TEXAS



HIDALGO COUNTY AUDITOR'S OFFICE
APPROVED BY: ELS 47
DATE: 05/23/17 7/3/17

PABLO "PAUL" VILLARREAL JR., ASSESSOR & COLLECTOR
STATE DIST TAXES COLLECTED
MARCH 2017

COMPARATIVE RATE OF COLLECTIONS

STATE DIST
TEX

	ORIGINAL TAX LEVY	COLLECTED TO DATE	DROPPED YRS AFTER PURGE	MODIF. TO DATE	TAXES OUTSTANDING	PERCENT 2016/2017	COLLECTED 2015/2016
1979 & PRIOR YRS	20.47	2.38	-	-	18.09	11.63%	0.00%
TOTALS	20.47	2.38	-	-	18.09		

Handwritten notes: MS-3, MS-3, MS-3, MS-4, #1

BREAKDOWN OF TAX COLLECTIONS AND FEES FOR THE MONTH OF MARCH 2017

	MONTHLY MODIFICATIONS
CURRENT YEAR-BASE TAX	CURRENT
CURRENT YEAR-P&I	-
PRIOR YEARS-BASE TAX	PRIOR
PRIOR YEARS-P&I	ROLLBACK
ROLLBACK BASE	-
ROLLBACK P&I	-
ATTORNEY FEES	-
TOTAL COLLECTIONS	-
LESS HCAD COMM REND. PEN.	-
LESS TRANSFERRED	-
LESS IN TRANSIT	-
LESS DUE TO DEL TAX ATTY FEES	-
LESS DUE TO CO TREASURER	-
BALANCE	-

Handwritten notes: MS-2, MS-4, MS-2

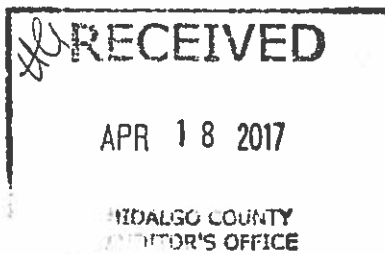
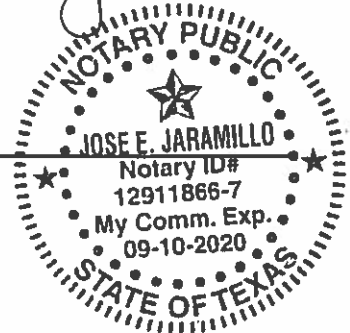
*****AFFIDAVIT*****

I, PABLO "PAUL" VILLARREAL JR., ASSESSOR-COLLECTOR OF TAXES FOR THE HIDALGO COUNTY, DO SOLEMNLY SWEAR THAT THE ABOVE STATEMENT OF TAXES COLLECTED BY ME FOR THE MONTH OF MARCH 2017 IS CORRECT.

Signature: Pablo (Paul) Villarreal Jr.
ASSESSOR-COLLECTOR OF TAXES FOR STATE DIST TAXES

SWORN AND SUBSCRIBED BEFORE ME THIS 10TH DAY OF APRIL 2017 A.D.

Signature: Jose E. Jaramillo
NOTARY PUBLIC, HIDALGO COUNTY, TEXAS



HIDALGO COUNTY AUDITOR'S OFFICE
APPROVED BY: *Signature*
DATE: 05/23/17 7/1/17

MS-1

Prepared By: Gricelda Q
Date: 08/10/17

**Hidalgo County Clerk
Monthly Report
For the Month Ended January 31, 2017**

Fee Account	\$	461,988.03 ✓
Criminal Court Cost	\$	167,489.42 ✓
Civil/Probate Court Cost	\$	<u>172,883.07 ✓</u>
Total January 2016 Collections	\$	<u><u>802,360.52</u></u>

Receipt Journal by Fund and Fee Code

TX:HIDALGOPROD

Transaction Date Range 01/01/2017 - 01/31/2017 Sorted by By receipt number T's 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

Hidalgo County Clerk

Totals	Fee Totals
167,783.42	167,783.42
(1,531.10)	(200)
166,252.32	157,583.42
	466,252.32
Less Refunds:	\$ 94.00
Due Treasurer:	\$ 166,158.32
	161,489.42

X3-1, X8

X2-1, X5-2

X, X5-2

2017 Criminal Court Cost

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.

Julie Gomez

County Clerk

February, 13, 2017

Date

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

Receipt Journal by Fund and Fee Code

TXHIDALGOPROD

Transaction Date Range: 01/01/2017 - 01/31/2017 Sorted by: By receipt number

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 Law #8

Criminal

Fee Code Totals for All Funds	Totals	Fee Totals
1100-341-10-180-002-0-000 County Clerk	166,252.32	166,252.32
1100-341-10-180-001-0-000 Sheriff	10,252.01	84,538.02 -10,252.01
1100-341-10-180-006-0-000 Stenographer	6,736.18	67,681.8 -6,736.18
1100-341-10-180-008-0-000 Jury - County Clerk	4,174.70	42,147.0 -4,174.70
1100-207-20-000-027-0-000 Judicial & Court Person Train	4.48	4.48
207-20-000-010-0-000 CR	2.47	2.47
1100-207-20-000-003-0-000 Criminal Justice Fees	0.64	0.64
1100-207-20-000-007-0-000 Juvenile Crime & Delinquency	0.55	0.55
1100-207-20-000-003-0-000 Criminal Justice Fees	2.66	2.66
1100-207-20-000-005-0-000 Time Payment	2,367.49	2,367.49
1100-341-10-180-017-0-000 County Clerk Efile Fee	1,564.00	15,846.00 -1,564.00
1100-202-00-000-019-0-000 Failure to Appear-Vendor	319.60	319.60
1100-202-00-000-022-0-000 Refund/Overpmt CC	94.00	94.00
1100-207-20-000-000-0-000 Fugitive Apprehension Fund	5.40	5.40
1100-207-20-000-011-0-000 Law Enforcement Education	0.40	0.40
1100-207-20-000-014-0-000 Crime Stoppers (CCP 102 013)	0.53	0.53
1100-207-20-000-015-0-000 Consolidated Court Costs	17,275.76	17,439.10 -17,275.76
1100-341-10-180-006-0-000 TVI al Fees	47.70	47.70
1100-207-20-000-017-0-000 Crime Victims Comp Fund	16.85	16.85
1100-207-20-000-019-0-000 Arrest - DPS	0.55	0.55
1100-207-20-000-029-0-000 Correctional Mgmt Inst of Tex	10.74	10.74
1100-207-20-000-030-0-000 DNA Testing Fee (CCD)	3,284.42	3,284.42
1100-207-20-000-035-0-000 State Traffic Fee	10,398.81	10,398.81
1100-207-20-000-038-0-000 EMS Trauma Fund (CCP)		

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

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 Law #8

Criminal

	Totals	Fee Totals
1100-207-20-000-016-0-000 Jud(CR-CC Statutory Court) to	2,404.25	2509.25 X
1100-207-20-000-053-0-000 Jury Service Fund	656.20	400.20 X
1100-207-20-000-054-0-000 Judicial Support Fee - State	1,115.47	1126.27 X
1100-207-20-000-058-0-000 Drug Court Fee - State (CCP)	6,357.59	6417.59 X
1100-207-20-000-059-0-000 Indigent Defense Representation	413.37	417.37 X
1100-207-20-000-061-0-000 Moving Violation Fee	10.99	11.09 X
1100-207-20-000-066-0-000 Failure to Appear - State	1,068.67	1068.67 X
1100-207-20-000-072-0-000 Elec Filing Fee - CR-CC to State	1,016.97	1020.97 X
1100-341-10-140-051-0-000 Tax A/C Scottlaw CC	1,222.21	1222.21 X
1100-341-10-180-003-0-000 CC Time Payment 10%	744.31	744.31 X
1100-341-10-180-004-0-000 CC - Admin Transaction Fee	1,950.00	1950.00 X
1100-341-10-180-009-0-000 CC - DA Fees	4,192.82	4217.82 X
1100-341-10-180-012-0-000 CC - Jud Support Fee (CR)	123.92	123.92 X
1100-341-10-180-016-0-000 CC - FTA - Admin Fee	209.75	209.75 X
1100-342-10-205-000-0-000 Constable Fees Pct. 5	0.00	0.00
1100-351-20-180-001-0-000 CC - Public Defense	8,967.10	8967.10 X
1100-341-10-180-006-0-000 County Clerk - Court Costs	328.48	328.48 X
1100-202-00-000-003-0-000 A/P Delinquent Fee	1,359.09	1359.09 X
1100 - General Fund	88,791.22	88791.22
1238-341-20-180-001-0-000 County Records Management	4,630.61	4630.61 X
1238 - County Records Management and Preservation	4,630.61	4630.61 X
1237-341-10-180-000-0-000 CC - Rec Mgmt Preserv Fees	578.62	578.62 X
1237 - County Clerk Records Management and	578.62	578.62

Printed on 02/01/2017 at 02:25:55 PM

RECEIVED

6.17 FEB 17 2017

Receipt Journal by Fund and Fee Code

TXHIDALGOPROD

Transaction Date Range 01/01/2017 - 01/31/2017 Sorted by By receipt number

Tolls 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 ✓ X
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 ✓ X
1240 - Juvenile Delinquency Prevention	15.15	15.15
1241-341-10-180-001-0-000 Courthouse Security Fund	626.71	632.71 ✓ X ~~626.71~~
1241 - Courthouse Security	626.71	626.71
1250-341-10-180-000-0-000 CC/DC Cr Tech - CC Fee	824.56	832.56 ✓ X ~~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	14,750.00 ✓ X ~~13,750.00~~
1225 - Pre-Trial Intervention Program	13,750.00	13,750.00

Receipt Journal by Fund and Fee Code

TXHIDALGOPROD

Transaction Date Range 01/01/2017 - 01/31/2017 Sorted by By receipt number Title Alejandra Zapata, Alma Navarro, Anna Smith, Beray Sanchez, CC Adjustment, Clara

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	Hidalgo County Clerk
173,188.57	173,188.57	X6, X7, X7-1
(225.50)	(225.50)	X6, X7-2
172,963.07	172,963.07	X3-1, X6, X7-2
Less refunds	\$ 80.00	2017 Civil and Probate Court Cost
Due treasurer:	\$ 172,883.07	X, X5-2

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

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.

Alejandra Zapata
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

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

Fee Code	Totals	Fee Totals
1100-341-10-120-002-0-000 County Clerk	172,963.07	172,963.07
1100-341-10-120-001-0-000 Sheriff	32,505.77	32,505.77
1100-341-10-120-001-0-000 County Judge	4,084.23	4,084.23
1100-341-10-120-006-0-000 Stenographer	626.00	626.00
1100-341-10-120-008-0-000 Jury - County Clerk	8,420.00	8,420.00
1100-341-10-120-007-0-000 Probate Judge Education	5,520.00	5,520.00
1100-207-20-000-0-000 Indigent Civil Legal Services	147.00	147.00
1100-207-20-000-0-000 Probate Indigent Legal Service	3,830.00	3,830.00
1100-207-20-000-0-000 Judicial Fund - Civil CC Stat	510.00	510.00
1100-207-20-000-0-000 Judicial Support Fee	14,920.00	14,920.00
1100-207-20-000-0-000 Judicial Fund Probate CC Stat	15,750.00	15,750.00
1100-207-20-000-0-000 Appellate Judicial System Fund	2,040.00	2,040.00
1100-341-10-120-011-0-000 Dist Attorney BF Commission	2,321.25	2,321.25
1100-341-10-120-002-0-000 Registry Administration Fee	2,838.70	2,838.70
1100-207-20-000-0-000 Non Disclosure Fee	112.00	112.00
1100-207-20-000-0-000 State-Elec Filing Fee	12,990.00	12,990.00
1100-341-10-120-017-0-000 County Clerk EFile Fee	7,660.00	7,660.00
1100-341-10-120-019-0-000 County Clerk - Court Facilities	8,400.00	8,400.00
1100 - General Fund	124,794.95	124,794.95
1238-341-10-120-001-0-000 County Records Management	4,340.00	4,340.00
1238-341-10-120-000-0-000 Co Rec Mgmt/Preserve	4,240.00	4,240.00
1238 - County Records Management and Preservation	8,580.00	8,580.00

RECEIVED
COUNTY CLERK
FEB 17 2017

Receipt Journal by Fund and Fee Code

TXHIDALGOPROD

Transaction Date Range 01/01/2017 - 01/31/2017 Sorted by By receipt number
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 X4-3h
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

Prepared By: Gricelda Q
Date: 08/10/17

**Hidalgo County Clerk
Monthly Report
For the Month Ended February 28, 2017**

Fee Account	\$	462,699.00
Criminal Court Cost	\$	236,748.39
Civil/Probate Court Cost	\$	<u>215,006.67</u>
Total February 2016 Collections	\$	<u><u>914,454.06</u></u>

COUNTY CLERK MONTHLY FEE REPORT

FEBRUARY
2017

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

PBC

RECORDING FEES/LGC 118 013, 118 011 212.004 BCC36 10
MARRIAGE LICENSES/LGC 118 018 (TOTAL) ...
STATE COMPTROLLER
MARRIAGE LICENSE # Filed# Filed 679
BIRTH CERTIFICATES # Filed# Filed 338
BIRTH DSHS # Filed# Filed 25
DECLARATION OF INFORMAL MARRIAGE # Filed# Filed 27
UCC-FINANCING STATEMENTS/BCC9 403 ...
EARLY CHILDHOOD DONATION
VITAL STATISTICS/LGC 118 015 ...
CERTIFIED COPIES/LGC 118 014 ...
RETURNED CHECK CHARGE/LGC 118 0215
REFUNDS
BEER & WINE PERMITS/ABC 61 31 ...
PRINTER FEES/ABC 61 35
RECEIVED ON ACCOUNT
RCRDS MGMT & PRESERVATION PRGM/LGC 118 0216
DIGITAL IMAGE FEES
CC RECORDS ARCHIVES FEE LGC 118 025
COURTHOUSE SECURITY FUND/LGC 291.008
VITAL ARCHIVE FEE HSC 191.0045(h) ...
OVER(SHORT)
NEW COURTHOUSE FEE
INTEREST EARNED
ADJUSTMENTS
TOTAL CHARGES AND COLLECTIONS

\$130,863.00 ✓ X2;XS
\$20,707.50 ✓ X2;XS
\$20,370.00 ✓ X2;XS;X
\$608.40 ✓ X2;XS;X
\$45.75 ✓ X2;XS;X
\$337.50 ✓ X2;XS;X
\$660.00 ✓ X2;XS;X
\$10.00 ✓ X2;XS;X
\$17,623.85 ✓ X2;XS
\$0.00
\$362.00 ✓ X2;X3-a;XS;X
\$0.00
\$0.00
\$224,003.50 ✓ X2;X3-3a;XS
\$87,700.00 ✓ X2;XS;X
\$4,191.04 ✓ X2;XS;X
\$90,250.00 ✓ X2;XS;X
\$9,495.00 ✓ X2;XS;X
\$1,496.00 ✓ X2;XS;X
\$3.00 ✓ X2;XS;X
\$77,790.00 ✓ X2;XS;X
\$0.00 ✓ X2;XS;X
\$0.00
\$0.00
\$686,518.54 X2;XS;X.

LESS
CHARGES ON ACCOUNT

223,817.54 ~~664,897.25~~ X3-3a;X

TOTAL DEPOSITED IN BANK

5631-619-25
462,699.00

LESS
PRINTERS FEES/ABC 61.38
BIRTH DSHS
REFUNDS
OVER(SHORT)
SUBTOTAL

\$0.00
\$45,760.00
\$362.00 0.00
-63.00 0.00
-5418-75 0.00

DUE TO TREASURER

5631-108-50
462,699.00 X2

DISTRIBUTION
COUNTY CLERK FEES
EARLY CHILDHOOD DONATION
INTEREST EARNED BIRTH DSHS
RCRDS MGMT & PRESERVATION PRGM/LGC 118 0216
DIGITAL IMAGE FEES
CC RECORDS ARCHIVE FEE LGC 118 025
COURTHOUSE SECURITY FUND/LGC 291.008
COMPT. OF PUBLIC ACCTS-MARR FEES (MONTHLY)/LGC 118 022(a)
COMPT. OF PUBLIC ACCTS-BIRTH/DEATH CERT (QUARTERLY)/LGC 118 015(b)
COMPT. OF PUBLIC ACCTS-DECLARATION OF INFORMAL MARRIAGE/LGC 118 022(a)
NEW COURTHOUSE FEE
PRESERVATION OF VITAL STATISTICS HSC 191 0045(h)
REFUNDS

\$238,868.58 170-040-31 X
\$10.00 ✓ X2;X
\$45.75 -58-88 ✓ X2;X
\$87,700.00 ✓ X2;X
\$4,191.04 ✓ X2;X
\$90,250.00 ✓ X2;X
\$9,495.00 ✓ X2;X
\$20,370.00 ✓ X2;X
\$608.40 ✓ X2;X
\$337.50 ✓ X2;X
\$77,790.00 ✓ X2;X
\$1,496.00 ✓ X2;X
\$100-202 00 000 022 0000 362.00 ✓ X2;X
1100-360 00 000 000 0000 -58-08 3.00 X
5631-108-50
462,699.00

DISTRIBUTION TOTAL: Overage
COUNTY AUDITOR'S FORM. ARS-CC-002, PART I
REVISED 2004

PREPARED BY

[Signature] 3/14/2017
BERENGE ALVARADO DEPUTY CLERK DATE

APPROVAL

[Signature] 3-14-17
ARTURO GUJARDO, JR. COUNTY CLERK DATE

AUDITED BY: THE HIDALGO
COUNTY AUDITOR'S OFFICE
DATE: 6/28
4/25/17

Receipt Journal by Fund and Fee Code

TXHIDALGOPROD

Transaction Date Range 02/01/2017 - 02/28/2017 Sorted by By receipt number
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 Law #8

Totals		Fee Totals
Total Receipts	236,898.39	236,898.39
Total Adjustments Impacting Receipts	12,005.00	(100)
Final Fee Code Totals	234,893.39	234,893.39
Less Refunds:		\$ 50.00
Due Treasurer:		\$ 234,843.39

Hidalgo County Clerk

2017 Criminal Court Cost

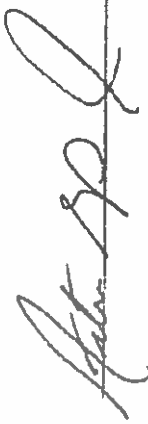
X2-1

X;XS-3

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

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

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

Fee Code	Totals	Fee Totals
1100-341-10-180-002-0-000 County Clerk	234,893.39	234,893.39
1100-342-10-180-001-0-000 Sheriff	13,083.60	13,083.60
1100-341-10-180-006-0-000 Stenographer	8,602.18	8,602.18
1100-341-10-180-008-0-000 Jury - County Clerk	5,342.27	5,342.27
1100-207-20-000-027-0-000 Judicial & Court Person. Train	15.71	15.71
1100-207-20-000-007-0-000 Juvenile Crime & Delinquency	0.76	0.76
1100-207-20-000-005-0-000 Time Payment	0.19	0.19
1100-341-10-180-017-0-000 County Clerk EFile Fee	3,024.39	3,024.39
1100-202-00-000-019-0-000 Failure to Appear Vendor	1,512.00	1,512.00
1100-202-00-000-022-0-000 Refund/Overpm-CC	600.13	600.13
1100-207-20-000-009-0-000 Fugitive Apprehension Fund	50.00	50.00
1100-207-20-000-015-0-000 Consolidated Court Costs	1.91	1.91
1100-207-20-000-017-0-000 Crime Victims Comp Fund	22,111.73	22,111.73
1100-207-20-000-019-0-000 Arrest DPS	13.37	13.37
1100-207-20-000-029-0-000 Correctional Mgmt Inst of Tex	19.08	19.08
1100-207-20-000-030-0-000 DNA Testing Fee (CCD)	0.19	0.19
1100-207-20-000-035-0-000 State Traffic Fee	10.74	10.74
1100-207-20-000-038-0-000 EMS Trauma Fund (CCP)	3,542.40	3,542.40
1100-207-20-000-046-0-000 Jud(CR-CC Statutory Court) to	11,288.04	11,288.04
1100-207-20-000-053-0-000 Jury Service Fund	3,429.16	3,429.16
1100-207-20-000-054-0-000 Judicial Support Fee - State	911.97	911.97
1100-207-20-000-058-0-000 Drug Court Fee - State (CCP)	1,437.75	1,437.75
	8,143.94	8,143.94

Time Payment
 50% = 3,286.13 X
 40% = 2,628.90 X
 10% = 657.23 X
 TP 6,572.26 TP

Receipt Journal by Fund and Fee Code

TXHIDALGOPROD

Transaction Date Range: 02/01/2017 - 02/28/2017 Sorted by: By receipt number

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 ✓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	1,276.03 ✓X
1100-341-10-140-051-0-000 Tax A/C Scottlaw - CC	2 392 73	2 392 73 ✓X
1100-341-10-180-003-0-000 CC Time Payment 10%	1 128 33	1,128.33 ✓X
1100-341-10-180-004-0-000 CC - Admin Transaction Fee	2 182 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 - Jur Support Fee (CR)	160 23	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	15 042 36	15,042.36 ✓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	5,929.74 ✓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	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 ✓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 ✓X;X1

Printed on 03/09/2017 at 08:43:12 AM

Receipt Journal by Fund and Fee Code

TXHIDALGOPROD

Transaction Date Range 02/01/2017 - 02/28/2017 Sorted by By receipt number

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)	215,145.67
Final Fee Code Totals	215,145.67	215,145.67
Less refunds		\$ 391.00
Due treasurer:		\$ 214,754.67

Hidalgo County Clerk

2017 Civil and Probate Court Cost

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.

[Signature]

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
 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 Law #8

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
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
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
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
1100-207-20-000-055-0-000 Judicial Support Fee	21,630.00	21,630.00
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	2,665.00	2,665.00
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	47,850.00	47,850.00
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
1238-341-10-180-000-0-000 Co Rec Mgmt/Preserve	5,790.00	5,790.00

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, Clerk

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 ✓ X; X1; X3
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	7,725.00 ✓ X; X1; X3
1239 - Court Reporter Service	7,725.00	7,725.00
1241-341-10-180-001-0-000 Courthouse Security Fund	2,910.00	2,910.00 ✓ X; X1; X3
1241 - Courthouse Security	2,910.00	2,910.00
1247-341-10-180-001-0-000 Law Library	18,025.00	18,025.00 ✓ X; X1; X3
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 ✓ X; X1; X3
1250 - Supplemental Court Guardianship	1,280.00	1,280.00
9900-000-000-000-0-000 Refunds/Overpayments Due to	391.00	391.00 ✓ to X2; X3
9999 - Due to Others	391.00	391.00

Prepared By: Gricelda Quintero
Date: 08/10/17

**Hidalgo County Clerk
Monthly Report
For the Month Ended March 31, 2017**

Fee Account	\$	562,075.79	✓
Criminal Court Cost	\$	290,619.89	✓
Civil/Probate Court Cost	\$	242,688.60	✓
Total March 2016 Collections	\$	<u>1,095,384.28</u>	

COUNTY CLERK MONTHLY FEE REPORT

MARCH
2017

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

PBC

RECORDING FEES/LGC 118 013 118 011 212.004 BCC35 10
MARRIAGE LICENSES/LGC 118 015 (TOTAL)

STATE COMPTROLLER

MARRIAGE LICENSE

BIRTH CERTIFICATES

BIRTH DSHS

DECLARATION OF INFORMAL MARRIAGE

UCC FINANCING STATEMENTS/BCC9 403

EARLY CHILDHOOD DONATION

VITAL STATISTICS/LGC 118 015

CERTIFIED COPIES/LGC 118 014

RETURNED CHECK CHARGE/LGC 118 0215

REFUNDS

BEER & WINE PERMITS/ABC 61 31

PRINTER FEES/ABC 61 38

RECEIVED ON ACCOUNT

RCRDS MGMT & PRESERVATION PRGM/LGC 118 0216

DIGITAL IMAGE FEES

CC RECORDS ARCHIVES FEE LGC 118 025

COURTHOUSE SECURITY FUND/LGC 291 008

VITAL ARCHIVE FEE HSC 191.0045(h)

OVER/(SHORT)

NEW COURTHOUSE FEE

INTEREST EARNED

ADJUSTMENTS

TOTAL CHARGES AND COLLECTIONS

LESS

CHARGES ON ACCOUNT

TOTAL DEPOSITED IN BANK

LESS

PRINTERS FEES/ABC 61 38

BIRTH DSHS

REFUNDS

OVER/(SHORT)

SUBTOTAL

DUE TO TREASURER

DISTRIBUTION

COUNTY CLERK FEES

EARLY CHILDHOOD DONATION

INTEREST EARNED DSHS

RCRDS MGMT & PRESERVATION PRGM/LGC 118 0216

DIGITAL IMAGE FEES

CC RECORDS ARCHIVE FEE LGC 118 025

COURTHOUSE SECURITY FUND/LGC 291.008

COMPT. OF PUBLIC ACCTS-MARR FEES (MONTHLY)/LGC 118 022(a)

COMPT. OF PUBLIC ACCTS-BIRTH/DEATH CERT (QUARTERLY)/LGC 118 015(b)

COMPT. OF PUBLIC ACCTS-DECLARATION OF INFORMAL MARRIAGE/LGC 118 022(a)

NEW COURTHOUSE FEE

PRESERVATION OF VITAL STATISTICS HSC 191.0045(h)

Refunds

DISTRIBUTION TOTAL average

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

REVISED 2004

PREPARED BY

BERENICE ALVARADO DEPUTY CLERK

DATE

APPROVAL

ARTURO GUJARDO, JR. COUNTY CLERK

DATE

RECEIVED BY
COUNTY AUDITOR

2017 APR 12 AM 10 25
\$187,842.73 X2,XS
\$19,437.50 X2,XS

\$19,200.00 X2,XS,X
\$927.00 X2,XS,X
\$62.22 X2,XS,X
\$237.50 X2,XS,X
\$915.00 X2,XS
\$20.00 X2,XS,X

\$22,923.78 X2,XS
\$30.00 X2,XS
\$608.00 X2,X3,2A,XS,X
\$0.00
\$0.00

\$279,517.79 X2,X3,2A,XS
\$109,360.00 X2,XS,X
\$4,709.48 X2,XS,X
\$111,870.00 X2,XS,X
\$11,691.00 X2,XS,X
\$1,645.00 X2,XS,X
\$11.00 X2,XS,X
\$99,610.00 X2,XS,X
\$0.00
\$0.00

5846 458 02 X2,X3,XS,X

X4

284,382.22 5846 458 02 X3,2A

6767 949 79

562,075.79 X5

\$0.00
\$62.22 0.00
\$608.00 0.00
\$11.00 0.00

3881 22 0.00

5701 252 57

562,075.79 X2,XS

5407 092 60 20 21 17 50 X

\$20.00 X2,X
\$2.22 X2,X
\$109,360.00 X2,X
\$4,709.48 X2,X
\$111,870.00 X2,X
\$11,691.00 X2,X
\$19,200.00 X2,X
\$927.00 X2,X
\$237.50 X2,X
\$99,610.00 X2,X
\$1,645.00 X2,X

608.00 X2,X 562,075.79
11.00 X 5701 252 57

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

1/25/17

X1

Receipt Journal by Fund and Fee Code

TXHIDALGOPROD

Transaction Date Range 03/01/2017 - 03/31/2017 Sorted by: By receipt number

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

Tillis CC - Daniela Blanco,CC - Jason Rohr,CC - Juan Perez,CC - Julie Gomez,CC - Syt

Hidalgo County Clerk	
Totals	Fee Totals
290,637.19	290,637.19 X1-1
(28.00)	0.00 X1-3
290,609.19	290,609.19 X2-4; X3-1; X8; X9.3
Final Fee Code Totals	290,609.19
Less Refunds:	\$ 17.30 X2-1
Due Treasurer:	\$ 290,591.89 X; X5-2
	290,609.19

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.

[Signature]
County Clerk

April 11, 2017

Date

APR 12

AM 10 26

AUDITED BY: THE HIDALGO
COUNTY AUDITOR'S OFFICE

DATE: 4/26/17

Receipt Journal by Fund and Fee Code

TXHIDALGOPROD

Transaction Date Range 03/01/2017 - 03/31/2017 Sorted by By receipt number
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

CC - Daniela Blanco,CC - Jason Rohr,CC - Juan Perez,CC - Julie Gomez,CC - Syl

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	10,595.43	13,854.10 ✓ X, X2-4 +6,595.43
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	3,426.63 ✓ X2-4 (TP) 7,577.74
1100-341-10-180-017-0-000 County Clerk EFile Fee	1,654.00	1,654.00 ✓ X, X2-4 +6,640.00
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; X2
1100-207-20-000-015-0-000 Consolidated Court Costs	28,711.99	28,711.99 ✓ X, X2-4; X2
1100-241-10-180-006-0-000 Trial Fees	21.75	21.75 ✓ 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 Judicial 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
566 3,788.87 ✓ X
406 3,031.10 ✓ X
106 757.77 ✓ X
7,577.74 (TP)

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
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	✓ X; X2-4
1100-341-10-140-051-0-000 Tax A/C Scaffaw - CC	2,498.72	2,498.72	✓ X; X2-4
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	✓ X; X2-4
1100-341-10-180-009-0-000 CC - DA Fees	7,309.88	7,309.88	✓ X; X2-4
1100-341-10-180-012-0-000 CC - Jud Support Fee (CR)	207.09	207.09	✓ X; X2-4
1100-341-10-180-016-0-000 CC - FTA - Admin Fee	485.59	485.59	✓ X; X2-4
1100-351-20-180-001-0-000 CC - Public Defense	16,760.08	16,760.08	✓ X; X2-4
1100-341-10-180-006-0-000 County Clerk - Court Costs	514.49	514.49	✓ X; X2-4
1100-202-00-000-004-0-000 A/P Delinquent Fee	4,222.97	4,222.97	✓ X; X2-4
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	✓ X; X; X1; X2-4
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	✓ X; X1; X2-4
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	✓ X; X1; X2-4
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	✓ X; X1; X2-4
1241 - Courthouse Security	1,037.33	1,037.33	
1255-341-10-180-000-0-000 CC/DC Ctl Tech CC Fee	1,349.13	1,349.13	✓ X; X1; X2-4
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	✓ X; X1; X2-4

RECEIVED BY
COUNTY AUDITOR

2017 APR 12 AM 10 26

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

RECEIVED BY
COUNTY AUDITOR

2017 APR 12 AM 10 26

Receipt Journal by Fund and Fee Code

TXHIDALGOPROD

Transaction Date Range 03/01/2017 - 03/31/2017 Sorted by: By receipt number
 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

Hidalgo County Clerk

Total Receipts 243,538.60
 Total Adjustments Impacting Receipts (1,105.00)
 Final Fee Code Totals 242,533.60

2017 Civil and Probate Court Cost

Less refunds	\$ 324.00
Due treasurer:	\$ 242,209.60

X1, X5-2

X2-2

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.

[Signature]
 County Clerk

April 11, 2017
 Date

AUDITED BY: THE HIDALGO
 COUNTY AUDITOR'S OFFICE
 DATE: 4/15/17

RECEIVED BY
 COUNTY AUDITOR

2017 APR 12 AM 10 25

TXHIDALGOPROD

Page 2, Part 1

2017 APR 12 AM 10 26

Civil Probate or Mental Health Family	Totals	Fee Totals
Fee Code Totals for All Funds	242,533.60	242,533.60
1100-241-10-180-002-0-000 County Clerk	65,560.00	65,560.00
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
1100-341-10-180-006-0-000 Jury - County Clerk	6,800.00	6,800.00
1100-341-10-180-007-0-000 Probate Judge Education	288.00	288.00
1100-207-20-000-043-0-000 Indigent Civil Legal Services	5,678.60	5,678.60
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	21,968.00	21,968.00
1100-207-20-000-055-0-000 Judicial Support Fee	28,968.00	28,968.00
1100-207-20-000-042-0-000 Judicial Fund / Probate CC Stat	3,920.00	3,920.00
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	19,920.00	19,920.00
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
232-341-20-180-001-0-000 County Records Management	6,655.00	6,655.00
232-341-10-180-000-0-000 County Records Management and Preservation	6,450.00	6,450.00
1238 - County Records Management and Preservation	13,105.00	13,105.00

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

Civil Probate or Mental Health Family

	Totals	Fee Totals
1200-352-10-150-001-0-000 Bond Forfeitures	936.70	✓ 936.70 ✓ X; X1; X3
1200 - Road and Bridge Countywide	936.70	936.70
1239-341-10-180-001-0-000 Court Reporter Service Fee	8,235.00	8245.00 8,235.00 ✓ X; X1; X3
1239 - Court Reporter Service	8,235.00	8,235.00
1241-341-10-180-001-0-000 Courthouse Security Fund	3,245.00	3,255.00 3,245.00 ✓ X; X1; X3
1241 - Courthouse Security	3,245.00	3,245.00
1247-341-10-160-001-0-000 Law Library	19,215.00	19,245.00 ✓ X; X1; X3-1
1247 - Law Library Fee	19,215.00	19,215.00
1250-341-10-150-001-0-000 SCIG Probate Filing Fee	1,920.00	✓ X; X1; X3 1,920.00 96
1250 - Supplemental Court Guardianship	1,920.00	1,920.00
9900-000-000-000-0-000 Refunds-Overpayments Due to	324.00	- 324.00 ✓ X2; X3-1
9999 - Due to Others	324.00	324.00

RECEIVED BY
COUNTY AUDITOR

2017 APR 12 AM 10 26

COUNTY CLERK MONTHLY FEE REPORT

APRIL
2017

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

PBC

RECORDING FEES/LGC118 013 118 011 212 004 BCC35 10	129,830.25	\$132,760.26	X2,X5
MARRIAGE LICENSES/LGC118 013 (TOTAL)		\$13,007.50	X2,X5
STATE COMPTROLLER			
MARRIAGE LICENSE	# Filed XS 4 429 ✓	\$12,870.00	X2,X5
BIRTH CERTIFICATES	# Filed XS 4 397 ✓	\$714.60	X2,X5
BIRTH DSHS	# Filed XS 4 33 ✓	\$60.39	X2,X5
DECLARATION OF INFORMAL MARRIAGE	# Filed XS 4 11 ✓	\$137.50	X2,X5
UCC-FINANCING STATEMENTS/BCC9 403		\$795.00	X2,X5
EARLY CHILDHOOD DONATION		\$5.00	X2,X5
VITAL STATISTICS/LGC 118 015		\$17,619.01	X2,X5
CERTIFIED COPIES/LGC 118 014		\$30.00	X2,X5
RETURNED CHECK CHARGE/LGC 118 0215		\$759.25	X1,X2,X3,SA,X5
REFUNDS		\$0.00	
BEER & WINE PERMITS/ABC 61 31		\$0.00	
PRINTER FEES/ABC 61 38		\$0.00	
RECEIVED ON ACCOUNT			
RCRDS MGMT & PRESERVATION PRGMLGC 118 0215	82,030.00	\$235,991.25	X2,X3,SA,X5
DIGITAL IMAGE FEES		\$79,715.00	X2,X5
CC RECORDS ARCHIVES FEE LGC 118 025		\$4,449.76	X2,X5
COURTHOUSE SECURITY FUND LGC 291 008		\$83,740.00	X2,X5
VITAL ARCHIVE FEE HSC 191 0045(h)		\$8,775.00	X2,X5
OVER/(SHORT)		\$1,194.00	X2,X5
NEW COURTHOUSE FEE		\$1.00	X2,X5
INTEREST EARNED		\$74,480.00	X2,X5
ADJUSTMENTS		\$0.00	
TOTAL CHARGES AND COLLECTIONS		\$0.00	
LESS			
CHARGES ON ACCOUNT			
TOTAL DEPOSITED IN BANK			
LESS			
PRINTERS FEES/ABC 61 38		\$0.00	
BIRTH DSHS		\$0.00	
REFUNDS		\$0.00	
OVER/(SHORT)		\$0.00	
SUBTOTAL			
DUE TO TREASURER			
DISTRIBUTION			
COUNTY CLERK FEES			
EARLY CHILDHOOD DONATION			
INTEREST-EARNED BIRTH DSHS			
RCRDS MGMT & PRESERVATION PRGMLGC 118 0215			
DIGITAL IMAGE FEES			
CC RECORDS ARCHIVE FEE LGC 118 025			
COURTHOUSE SECURITY FUND/LGC 291 008			
COMPT. OF PUBLIC ACCTS-MARR FEES (MONTHLY) LGC 118 022 a			
COMPT. OF PUBLIC ACCTS-BIRTH DEATH CERT (QUARTERLY) LGC 118 015 b			
COMPT. OF PUBLIC ACCTS-DECLARATION OF INFORMAL MARRIAGE LGC 118 022 a			
NEW COURTHOUSE FEE			
PRESERVATION OF VITAL STATISTICS HSC 191 0045(h)			
DISTRIBUTION TOTAL			
COUNTY AUDITOR'S FORM ARS-CC-002 PART I			
REVISED 2004			

PREPARED BY

Berenize Alvarado 5/4/2017
BERENIZE ALVARADO DEPT. CLERK DATE

APPROVAL

Arturo Guajardo Jr 5-5-16
ARTURO GUJARDO, JR. COUNTY CLERK DATE

AUDITED BY: THE HIDALGO
COUNTY AUDITOR'S OFFICE
DATE: 6/30/17

COUNTY CLERK MONTHLY FEE REPORT

MAY
2017

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

PBC

RECORDING FEES LGC 118 013 118 011 212 004 BCC36 10
MARRIAGE LICENSES LGC 118 018 (TOTAL)
STATE COMPTROLLER

MARRIAGE LICENSE
BIRTH CERTIFICATES

BIRTH DSHS

DECLARATION OF INFORMAL MARRIAGE

UCC-FINANCING STATEMENTS BCC9 403

EARLY CHILDHOOD DONATION

VITAL STATISTICS LGC 118 015

CERTIFIED COPIES LGC 118 014

RETURNED CHECK CHARGE LGC 118 0215

REFUNDS

BEER & WINE PERMITS ABC 61 31

PRINTER FEES ABC 61 38

RECEIVED ON ACCOUNT

RCRDS MGMT & PRESERVATION PRGM LGC 118 0216

DIGITAL IMAGE FEES

CC RECORDS ARCHIVES FEE LGC 118 025

COURTHOUSE SECURITY FUND LGC 291 008

VITAL ARCHIVE FEE HSC 191 0045(h)

OVER (SHORT)

NEW COURTHOUSE FEE

INTEREST EARNED

ADJUSTMENTS

TOTAL CHARGES AND COLLECTIONS

LESS

CHARGES ON ACCOUNT

TOTAL DEPOSITED IN BANK

LESS

PRINTERS FEES ABC 61 38

BIRTH DSHS

REFUNDS

OVER (SHORT)

SUBTOTAL

DUE TO TREASURER

DISTRIBUTION

COUNTY CLERK FEES

EARLY CHILDHOOD DONATION

INTEREST EARNED BIRTH DSHS

RCRDS MGMT & PRESERVATION PRGM LGC 118 0216

DIGITAL IMAGE FEES

CC RECORDS ARCHIVE FEE LGC 118 025

COURTHOUSE SECURITY FUND LGC 291 008

COMPT. OF PUBLIC ACCTS-MARR FEES (MONTHLY) LGC 118 022 a)

COMPT. OF PUBLIC ACCTS BIRTH DEATH CERT (QUARTERLY) LGC 118 015 b

COMPT. OF PUBLIC ACCTS-DECLARATION OF INFORMAL MARRIAGE LGC 118 022 a

NEW COURTHOUSE FEE

PRESERVATION OF VITAL STATISTICS HSC 191 0045(h)

DISTRIBUTION TOTAL

COUNTY AUDITOR'S FORM ARS CC-002 PART I

REVISED 2004

PREPARED BY

APPROVAL

BERENICE ALVARADO

ARTURO GUJARDO, JR. COUNTY CLERK

DATE

DATE

AUDITED BY: THE HIDALGO
COUNTY AUDITOR'S OFFICE
DATE: 6/1

2017 JUN 19 PM 10 00
COUNTY AUDITOR

5156 648 00 X2, X5
515 177 50 X2, X5

✓ 514 940 00 X, X2, X5
✓ 5581 40 X, X2, X5
✓ 549 26 X, X2, X5
✓ 5237 50 X, X2, X5
5930 00 X2, X5
✓ 515 00 X, X2, X5

22,131.17 X2, X5

575 00 X2, X5
✓ 5361 50 X, X2, X5, X3, X4
50 00
50 00

✓ 3263 319 14 X2, X3, X4, X5
✓ 398 380 00 X, X2, X5
✓ 54 595 76 X, X2, X5
✓ 5100 500 00 X, X2, X5
✓ 510 480 00 X, X2, X5
✓ 51 257 00 X, X2, X5
✓ 521 00 X, X2, X5
✓ 589 890 00 X, X2, X5
50 00
50 00

✓ 5779 688 40 X2, X5, X6
X6

268,345.51 558 647 00 X3, X4

511,342.89 5715 844 30

50 00
0.00 543 26
0.00 3301 58
0.00 521 00

3422 76 0.00

5715 844 30

511,342.89

X2, X5

✓ 5894 434 00 X, X2, X5
✓ 515 00 X, X2
✓ 50 00 X, X2
✓ 398 380 00 X, X2
✓ 54 595 76 X, X2
✓ 5100 500 00 X, X2
✓ 510 480 00 X, X2
✓ 514 940 00 X, X2
✓ 5581 40 X, X2
✓ 5237 50 X, X2
✓ 589 890 00 X, X2
✓ 51 257 00 X, X2
1100-102-10-000-022-0-000 34.50 X, X2
1100-346-00-000-000-0-000 2.11 X, X2

342.89

COUNTY CLERK MONTHLY FEE REPORT

JUNE

2017

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

PBC

RECORDING FEES/LGC118.013,118.011,212.004 BCC36.10

MARRIAGE LICENSES/LGC118.018 (TOTAL)

STATE COMPTROLLER

MARRIAGE LICENSE

BIRTH CERTIFICATES

BIRTH DSHS

DECLARATION OF INFORMAL MARRIAGE

UCC-FINANCING STATEMENTS/BCC9.403

EARLY CHILDHOOD DONATION

VITAL STATISTICS/LGC 118.015

CERTIFIED COPIES/LGC 118.014

RETURNED CHECK CHARGE/LGC 118.0215

REFUNDS

BEER & WINE PERMITS/ABC 61.31

PRINTER FEES/ABC 61.38

RECEIVED ON ACCOUNT

RCRDS MGMT & PRESERVATION PRGM/LGC 118.0216

DIGITAL IMAGE FEES

CC RECORDS ARCHIVES FEE LGC 118.025

COURTHOUSE SECURITY FUND/LGC 291.008

VITAL ARCHIVE FEE HSC 191.0045(h)

OVER/(SHORT)

NEW COURTHOUSE FEE

INTEREST EARNED

ADJUSTMENTS

TOTAL CHARGES AND COLLECTIONS

LESS

CHARGES ON ACCOUNT

TOTAL DEPOSITED IN BANK

LESS

PRINTERS FEES/ABC 61.38

BIRTH DSHS

REFUNDS

OVER/(SHORT)

SUBTOTAL

DUE TO TREASURER

DISTRIBUTION:

COUNTY CLERK FEES

EARLY CHILDHOOD DONATION

INTEREST EARNED DSHS

RCRDS MGMT & PRESERVATION PRGM/LGC 118.0216

DIGITAL IMAGE FEES

CC RECORDS ARCHIVE FEE LGC 118.025

COURTHOUSE SECURITY FUND/LGC 291.008

COMPT. OF PUBLIC ACCTS-MARR FEES (MONTHLY)/LGC 118.022(a)

COMPT. OF PUBLIC ACCTS-BIRTH/DEATH CERT (QUARTERLY)/LGC 118.015(b)

COMPT. OF PUBLIC ACCTS-DECLARATION OF INFORMAL MARRIAGE/LGC 118.022(a)

NEW COURTHOUSE FEE

PRESERVATION OF VITAL STATISTICS HSC 191.0045(h)

Refunds

DISTRIBUTION TOTAL:

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

REVISED 2004

PREPARED BY:

APPROVAL:

BERENICE ALVARADO DEPUTY CLERK

ARTURO GUJARDO JR COUNTY CLERK

DATE

DATE

\$148,281.50 ✓ X2;XS

\$15,170.00 ✓ X2;XS

\$14,970.00 ✓ X;X2;XS

\$671.48 ✓ X;X2;XS

\$795.00 ✓ X;X2;XS

\$200.00 ✓ X;X2;XS

\$795.00 ✓ X2;XS

\$0.00

\$19,645.65 ✓ X2;XS

\$30.00 ✓ X2;XS

✓ \$489.50 ✓ X;X2;X3-5a;XS

\$0.00

\$0.00

\$271,611.75 ✓ X2;X3-6a;XS

✓ \$90,190.00 ✓ X;X2;XS

✓ \$4,521.84 ✓ X;X2;XS

✓ \$92,140.00 ✓ X;X2;XS

✓ \$9,639.00 ✓ X;X2;XS

✓ \$1,332.00 ✓ X;X2;XS

✓ \$82,030.00 ✓ X;X2;XS

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Receipt Journal by Fund and Fee Code

TXHIDALGOPROD

Transaction Date Range 04/01/2017 - 04/30/2017 Sorted by: By receipt number

Title 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

Hidalgo County Clerk

Totals	Fee Totals
205,474.77	205,474.77 X9-1
(2,323.10)	(1,146.10) X9-2
203,151.67	204,328.67 X3-1; X9-3; X8; X2-4

Final Fee Code Totals

Less Refunds:	\$ 15.00 X2-1
Due Treasurer:	\$-203,136.67 X; XS-3

2017 Criminal Court Cost

AUDITED BY: THE HIDALGO
COUNTY AUDITOR'S OFFICE
DATE: 6/10/17

For the Month of April 2017

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

[Signature]

County Clerk

May 5, 2017

Date

2017 MAY 9 8 57 10 27

Receipt Journal by Fund and Fee Code

TXHIDALGOPROD

Transaction Date Range 04/01/2017 - 04/30/2017 Sorted by By receipt number
 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

Tills: CC - Daniela Blanco,CC - Jason Rohr,CC - Juan Perez,CC - Julie Gomez,CC - Syl

Criminal

Fee Code	Totals	Fee Totals	
1100-341-10-180-002-0-000 County Clerk	203,151.67	203,151.67	
1100-341-10-180-002-0-000 County Clerk	12,165.63	12,165.63	✓ 12-4; X; X3
1100-342-10-180-001-0-000 Sheriff	7,926.51	7,926.51	✓ 12-4; X; X3
1100-341-10-180-003-0-000 Stenographer	4,977.68	4,977.68	✓ 12-4; X; X3
1100-341-10-180-004-0-000 Jury - County Clerk	22.00	22.00	✓ 12-4; X; X3
1100-207-20-000-027-0-000 Judicial & Court Person Train	1.40	1.40	✓ 12-4; X; X3; X6
1100-207-20-000-010-0-000 General Fund Misc Revenues	0.76	0.76	✓ 12-4; X; X3; X6
1100-207-20-000-007-0-000 Juvenile Crime & Delinquency	0.27	0.27	✓ 12-4; X; X3; X6
1100-207-20-000-003-0-000 Criminal Justice Fees	3.01	3.01	✓ 12-4; X; X3; X6
1100-207-20-000-005-0-000 Time Payment	2,762.93	2,762.93	✓ 12-4; X3-1
1100-341-10-180-017-0-000 County Clerk L File Fee	1,562.00	1,562.00	✓ 12-4; X; X3
1100-202-00-000-019-0-000 Failure to Appear Vendor	337.95	337.95	✓ 12-4; X; X3
1100-202-00-000-022-0-000 Refund/Overprint CC	15.00	15.00	✓ 12-4; X2; X3
1100-207-20-000-009-0-000 Fugitive Apprehension Fund	2.75	2.75	✓ 12-4; X; X3; X6
1100-207-20-000-011-0-000 Law Enforcement Education	0.45	0.45	✓ 12-4; X; X3; X6
1100-207-20-000-014-0-000 Crime Stoppers (CCP 102 013)	0.60	0.60	✓ 12-4; X; X3; X6
1100-207-20-000-015-0-000 Consolidated Court Costs	20,623.95	20,623.95	✓ 12-4; X; X3; X6
1100-341-10-180-006-0-000 Trial Fees	25.73	25.73	✓ 12-4; X; X3-1
1100-207-20-000-017-0-000 Crime Victims Comp Fund	0.32	0.32	✓ 12-4; X; X3; X6
1100-207-20-000-019-0-000 Arrest DPS	0.27	0.27	✓ 12-4; X; X3; X6
1100-207-20-000-029-0-000 Correctional Mgmt Inst of Tex	3,348.68	3,348.68	✓ 12-4; X; X3
1100-207-20-000-035-0-000 State Traffic Fee	10,720.02	10,720.02	✓ 12-4; X; X3
1100-207-20-000-038-0-000 EMS Trauma Fund (CCP	2,714.45	2,714.45	✓ 12-4; X; X3

Time Payment
 SPY 2,884.79 ✓ X
 407 2,367.83 ✓ X
 107 576.58 ✓ X
 # 5,769.58 (TP)

27 10 27

Receipt Journal by Fund and Fee Code

TXHIDALGOPROD

Transaction Date Range 04/01/2017 - 04/30/2017 Sorted by By receipt number
 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 Law #8

Criminal

	Totals	Fee Totals	
1100-207-20-000-053-0-000 Jury Service Fund	719 10	✓ 719.10	✓ X2-4; X; X3
1100-207-20-000-054-0-000 Judicial Support Fee - State	1,335 79	✓ 1,346.59	✓ X2-4; X; X3
1100-207-20-000-058-0-000 Drug Court Fee - State (CCP)	7,051.19	✓ 7,051.19	✓ X2-4; X; X3
1100-207-20-000-059-0-000 Indigent Defense Representation	493.59	✓ 497.59	✓ X2-4; X; X3
1100-207-20-000-061-0-000 Moving Violation Fee	11 12	✓ 11.12	✓ X2-4; X; X3
1100-207-20-000-066-0-000 Failure to Appear-State	1,126 48	✓ 1,126.48	✓ X2-4; X; X3
1100-207-20-000-072-0-000 Elec Filing Fee - CR-CC to State	1,214.98	✓ 1,224.98	✓ X2-4; X; X3
1100-341-10-140-051-0-000 Tax A/C Scollaw - CC	1,217 46	✓ 1,217.46	✓ X2-4; X; X3
1100-341-10-180-003-0-000 CC Time Payment 10%	771 37	0.00	
1100-341-10-180-004-0-000 CC - Admin Transaction Fee	2,040 00	✓ 2,044.00	✓ X2-4; X; X3
1100-341-10-180-009-0-000 CC - DA Fees	4,467 15	✓ 4,472.15	✓ X2-4; X; X3
1100-341-10-180-012-0-000 CC - Just Support Fee (CR)	148 76	✓ 149.96	✓ X2-4; X; X3
1100-341-10-180-016-0-000 CC - FTA Admin Fee	225 29	✓ 225.29	✓ X2-4; X; X3
1100-351-20-180-001-0-000 CC - Public Defense	12,190 18	✓ 12,190.18	✓ X2-4; X; X3
1100-341-10-180-006-0-000 County Clerk - Court Costs	334 93	✓ 334.93	✓ X2-4; X; X3
1100-202-00-000-004-0-000 A/P Delinquent Fee	2,239 94	✓ 2,239.94	✓ X2-4; X; X3
1100 - General Fund	102,803.69	102,803.69	
1238-341-20-180-001-0-000 County Records Management	5,521 33	✓ 5,526.33	✓ X2-4; X; X1; X3
1238 - County Records Management and Preservation	5,521.33	5,521.33	
1237-341-10-180-000-0-000 CC - Rec Mgmt Preserv Fees	709 66	✓ 714.66	✓ X2-4; X; X1; X3
1237 - County Clerk Records Management and	709.66	709.66	
1200-351-10-180-000-0-000 CC - Fines	64,631 95	✓ 64,631.95	✓ X2-4; X; X1; X3
1200 - Road and Bridge Countywide	64,631.95	64,631.95	

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TXHIDALGOPROD

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	Totals	Fee Totals
1241-341-10-180-001-0-000 Courthouse Security Fund	749.09	✓ 755.09 749.09 ✓ X2-4; X; X1; X3
1241 - Courthouse Security	749.09	749.09
1255-341-10-180-000-0-000 CC/DC Crt Tech - CC Fee	985.95	✓ 993.95 -985.95 ✓ X2-4; X; X1; X3-1
1255 - County and District Court Technology Fund	985.95	985.95
1225-341-10-080-000-0-000 Pre-Trial Interv Program DA	27,750.00	✓ 28,500.00 -27,750.00 ✓ X2-4; X; X1; X3
1225 - Pre-Trial Intervention Program	27,750.00	27,750.00

Receipt Journal by Fund and Fee Code

TXHIDALGOPROD

Transaction Date Range 05/01/2017 - 05/31/2017 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

Hidalgo County Clerk

Total Receipts

Totals Fee Totals 214,115.98 214,115.98 X9-1

Total Adjustments Impacting Receipts

(230.00) X9-4

Final Fee Code Totals

213,885.98 X2-4, X3-1, X8, X9-4

2017 Criminal Court Cost

Less Refunds:

\$ 9.10 X2-1

Total Due to Treasurer:

\$ 210,870.68 X; X5-4

Plus Transfer corrections and various manual receipts for expunged cases: Back up on dailies as follow: 5-3-2017, 5-9-2017, 5-15-2017, 5-17-2017, 5-18-2017, 5-23-2017, and 5-30-2017. (7 Dailies in total)

\$ 7,157.30

Due Treasurer: Total Transfers

\$ 203,713.38

AUDITED BY: THE HIDALGO COUNTY AUDITOR'S OFFICE
DATE: 7/10/17

00 01 JUN 19 61 00 2102

NOTARY AUDITOR

10 03 17 03

Receipt Journal by Fund and Fee Code

TXHIDALGOPROD

Transaction Date Range: 05/01/2017 - 05/31/2017 Sorted by: By receipt number
 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	210,879.78	213,885.98	
1100-341-10-180-002-0-000 County Clerk	12,626.27	10,841.70	✓ X2-4; X; X3
1100-342-10-180-001-0-000 Sheriff	8,028.10	✓ 8,128.10	✓ X2-4; X; X3
1100-341-10-180-006-0-000 Stenographer	5,320.92	✓ 5,401.92	✓ X2-4; X; X3
1100-341-10-180-008-0-000 Jury - County Clerk	22.00	✓ 22.00	✓ X2-4; X; X3
1100-207-20-000-027-0-000 Judicial & Court Person Train	1.26	✓ 1.26	✓ X2-4; X; X3; X6
1100-207-20-000-007-0-000 Juvenile Crime & Delinquency	0.30	✓ 0.30	✓ X2-4; X; X3; X6
1100-207-20-000-005-0-000 Time Payment	2,458.07	(TP) 2,446.84	✓ X2-4; X3-1
1100-341-10-180-017-0-000 County Clerk EFile Fee	1,676.00	✓ 1,698.00	✓ X2-4; X; X3
1100-202-00-000-019-0-000 Failure to Appear-Vendor	202.49	✓ 208.49	✓ X2-4; X; X3
1100-202-00-000-022-0-000 Refund/Overprint-CC	9.10	✓ 9.10	✓ X2-4; X2; X3
1100-207-20-000-009-0-000 Fugitive Apprehension Fund	3.15	✓ 3.15	✓ X2-4; X; X3; X6
1100-207-20-000-015-0-000 Consolidated Court Costs	22,091.75	✓ 22,423.75	✓ X2-4; X; X3; X6
1100-207-20-000-017-0-000 Crime Victims Comp Fund	22.00	✓ 22.00	✓ X2-4; X; X3; X6
1100-207-20-000-019-0-000 Arrest -DPS	2.23	✓ 2.23	✓ X2-4; X; X3
1100-207-20-000-020-0-000 Arrest T A B C	0.34	✓ 0.34	✓ X2-4; X; X3-1
1100-207-20-000-029-0-000 Correctional Mgmt Inst of Tex	0.29	✓ 0.29	✓ X2-4; X; X3; X6
1100-207-20-000-035-0-000 State Traffic Fee	3,534.56	✓ 3,594.56	✓ X2-4; X; X3
1100-207-20-000-038-0-000 EMS Trauma Fund (CCP	11,548.76	✓ 11,748.76	✓ X2-4; X; X3
1100-207-20-000-046-0-000 Jud(CR-CC Statutory Court) to	2,746.38	✓ 2,746.38	✓ X2-4; X; X3
1100-207-20-000-053-0-000 Jury Service Fund	724.07	✓ 724.07	✓ X2-4; X; X3
1100-207-20-000-054-0-000 Judicial Support Fee - State	1,421.54	✓ 1,443.54	✓ X2-4; X; X3
1100-207-20-000-058-0-000 Drug Court Fee - State (CCP	7,164.65	✓ 7,164.65	✓ X2-4; X; X3

Time Payment

50% = 2,623.42 ✓ X
 40% = 2,098.74 ✓ X
 10% = 524.68 ✓ X
 \$5,246.84 (TP)

2017 JUN 19 PM 10 00
 RECEIVED
 COUNTY AUDITOR

Receipt Journal by Fund and Fee Code

TXHIDALGOPROD

Transaction Date Range 05/01/2017 - 05/31/2017 Sufied by: By receipt number

Tdls: 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	522.41	✓ 530.41 ✓ X2-4; X; X3	
1100-207-20-000-061-0-000 Moving Violation Fee	11.78	✓ 11.98 ✓ X2-4; X; X3	
1100-207-20-000-066-0-000 Failure to Appear-State	874.85	✓ 894.85 ✓ X2-4; X; X3	
1100-207-20-000-072-0-000 Elec Filing Fee - CR-CC to State	1,284.84	✓ 1,304.84 ✓ X2-4; X; X3	
1100-341-10-140-051-0-000 Tax A/C Scofflaw - CC	851.63	✓ 871.63 ✓ X2-4; X; X3	
1100-341-10-180-003-0-000 CC Time Payment 10%	772.20	✓ 0.00	
1100-341-10-180-004-0-000 CC - Admin Transaction Fee	2,352.00	✓ 2,368.00 ✓ X2-4; X; X3	
1100-341-10-180-009-0-000 CC - DA Fees	4,600.94	✓ 4,600.94 ✓ X2-4; X; X3	
1100-341-10-180-012-0-000 CC - Jud. Support Fee-(Clt)	158.58	✓ 160.98 ✓ X2-4; X; X3	
1100-341-10-180-016-0-000 CC - FTA - Admin Fee	174.99	✓ 178.99 ✓ X2-4; X; X3	
1100-351-20-180-001-0-000 CC - Public Defense	13,637.72	✓ 13,637.72 ✓ X2-4; X; X3	
1100-341-10-180-006-0-000 County Clerk - Court Costs	353.46	✓ 359.46 ✓ X2-4; X; X3	
1100-202-00-000-004-0-000 A/P Delinquent Fee	1,200.17	✓ 1,200.17 ✓ X2-4; X; X3	
1100 - General Fund	106,468.92	106,468.92	
1238-341-20-180-001-0-000 County Records Management	5,960.42	✓ 6027.92 ✓ X2-4; X; X1; X3	
1238 - County Records Management and Preservation	5,960.42	5,960.42	
1237-341-10-180-000-0-000 CC - Rec. Mgmt Preserv Fees	692.06	✓ 724.56 ✓ X2-4; X; X1; X3	
1237 - County Clerk Records Management and	692.06	692.06	
1200-351-10-180-000-0-000 CC - Fines	74,418.36	✓ 74,418.36 ✓ X2-4; X; X1; X3	
1200 - Road and Bridge Countywide	74,418.36	74,418.36	
1241-341-10-180-001-0-000 Courthouse Security Fund	799.46	✓ 811.46 ✓ X2-4; X; X1; X3	
1241 - Courthouse Security	799.46	799.46	
1255-341-10-180-000-0-000 CC/DC Crl Tech - CC Fee	1,040.56	✓ 1056.56 ✓ X2-4; X; X1; X3-1	

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NOTION ALHNOO

10-02-17-03-21

Receipt Journal by Fund and Fee Code

TXHIDALGOPROD

Transaction Date Range: 05/01/2017 - 05/31/2017 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
1255 - County and District Court Technology Fund	1,040.56	1,040.56
1225-341-10-080-000-0-000 Pre-Trial Interv Program DA	21,500.00	✓ 23,250.00
		24,540.56 X 2-4; X; X1; X3
1225 - Pre-Trial Intervention Program	21,500.00	21,500.00

2017 JUN 19 AM 10:00

NOTION V LINDO
COUNTY AUDITOR
18 07 2017

Receipt Journal by Fund and Fee Code

TXHIDALGOPROD

Transaction Date Range 06/01/2017 - 06/30/2017 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	Hidalgo County Clerk	
Total Receipts	197,830.53	197,830.53	X9-1	
Total Adjustments Impacting Receipts	(6.00)	0.00	X9-2	
Final Fee Code Totals	197,824.53	197,830.53	X2-3; X3-1; X8; X9-2	
Less Refunds:		\$ 11.00		2017 Criminal Court Cost
Total Due to Treasurer:		\$ 197,813.53		
Less Revised Dailies:				
Files remained in error queue until later date		\$ 6.00		
Transferred in July				
6/2 6/20 6/28				
Total		\$ 197,807.53		
Plus manual receipts:				
Unable to receipt in Odyssey		\$ 80.00		
GR-13-12767-F-560				
GR-15-06932-H-330				
Total		\$ 197,887.53		
Plus manual receipt for expunged case:				
		\$ 6.00		
Due Treasurer:		\$ 197,893.53		

For the Month of May 2017

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

[Signature]

June 17, 2017

Date

County Clerk

AUDITED BY: THE HIDALGO

COUNTY AUDITOR'S OFFICE

DATE: 6/28/17

7/15/17

02 6 JUN 19 708 2017

COUNTY AUDITOR

Receipt Journal by Fund and Fee Code

TXHIDALGOPROD

Transaction Date Range: 06/01/2017 - 06/30/2017 Sorted by: By receipt number

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

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

Fee Code Totals for All Funds	Totals	Fee Totals
1100-341-10-180-002-0-000 County Clerk	197,824.53	197,824.53
1100-342-10-180-001-0-000 Sheriff	12,878.11	12,878.11
1100-341-10-180-006-0-000 Stenographer	8,036.58	8,036.58
1100-207-20-000-005-0-000 Time Payment	5,229.14	5,229.14
1100-341-10-180-017-0-000 County Clerk EFile Fee	3,025.16	3,025.16
1100-202-00-000-019-0-000 Failure to Appear-Vendor	1,674.00	1,674.00
1100-202-00-000-022-0-000 Refund/Overpmt-CC	198.46	198.46
1100-207-20-000-015-0-000 Consolidated Court Costs	11.00	11.00
1100-207-20-000-019-0-000 Arrest -DPS	21,700.50	21,700.50
1100-207-20-000-020-0-000 Arrest -T.A.B.C.	3.21	3.21
1100-207-20-000-035-0-000 State Traffic Fee	0.32	0.32
1100-207-20-000-038-0-000 EMS Trauma Fund (CCP	3,313.76	3,313.76
1100-207-20-000-046-0-000 Jud(CR-CC Statutory Court) to	10,521.41	10,521.41
1100-207-20-000-053-0-000 Jury Service Fund	2,611.21	2,611.21
1100-207-20-000-054-0-000 Judicial Support Fee - State	696.44	696.44
1100-207-20-000-058-0-000 Drug Court Fee - State (CCP	1,409.05	1,409.05
1100-207-20-000-059-0-000 Indigent Defense Representation	7,105.62	7,105.62
1100-207-20-000-061-0-000 Moving Violation Fee	521.95	521.95
1100-207-20-000-066-0-000 Failure to Appear-State	11.00	11.00
1100-207-20-000-072-0-000 Elec Filing Fee - CR-CC to State	661.50	661.50
1100-341-10-140-051-0-000 Tax A/C Scofflaw - CC	1,280.74	1,280.74
1100-341-10-180-003-0-000 CC Time Payment 10%	783.36	783.36
	721.80	721.80

RECEIVED BY
COUNTY AUDITOR
2017 JUL 19 AM 9 20

Time Payment
526 = 3,083.54 X
406 = 2,466.83 X
106 = 616.71 X
6,167.08 TP

Receipt Journal by Fund and Fee Code

TXHIDALGOPROD

Transaction Date Range 06/01/2017 - 06/30/2017 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
1100-341-10-180-004-0-000 CC - Admin Transaction Fee	2,202.00	✓ 2,202.00 ✓ X ; X2-3 ; X3
1100-341-10-180-009-0-000 CC - DA Fees	4,363.94	✓ 4,363.94 ✓ X ; X2-3 ; X3
1100-341-10-180-012-0-000 CC - Jud. Support Fee (CR)	156.80	✓ 156.80 ✓ X ; X2-3 ; X3
1100-341-10-180-016-0-000 CC - FTA - Admin Fee	132.31	✓ 132.31 ✓ X ; X2-3 ; X3
1100-351-20-180-001-0-000 CC - Public Defense	13,674.96	✓ 13,674.96 ✓ X ; X2-3 ; X3
1100-341-10-180-006-0-000 County Clerk - Court Costs	331.32	✓ 331.32 ✓ X ; X2-3 ; X3
1100-202-00-000-004-0-000 A/P Delinquent Fee	1,350.17	✓ 1,350.17 ✓ X ; X2-3 ; X3
1100 - General Fund	104,605.82	104,605.82
1238-341-20-180-001-0-000 County Records Management	5,851.84	✓ 5,851.84 ✓ X ; X1 ; X2-3 ; X3
1238 - County Records Management and Preservation	5,851.84	5,851.84
1237-341-10-180-000-0-000 CC - Rec. Mgmt Preserv Fees	684.18	✓ 684.18 ✓ X ; X1 ; X2-3 ; X3
1237 - County Clerk Records Management and	684.18	684.18
1200-351-10-180-000-0-000 CC - Fines	60,705.04	✓ 60,705.04 ✓ X ; X1 ; X2-3 ; X3
1200 - Road and Bridge Countywide	60,705.04	60,705.04
1241-341-10-180-001-0-000 Courthouse Security Fund	784.09	✓ 784.09 ✓ X ; X1 ; X2-3 ; X3
1241 - Courthouse Security	784.09	784.09
1255-341-10-180-000-0-000 CC/DC Crt Tech - CC Fee	1,043.56	✓ 1,043.56 ✓ X ; X1 ; X2-3 ; X3
1255 - County and District Court Technology Fund	1,043.56	1,043.56
1225-341-10-080-000-0-000 Pre-Trial Interv Program-DA	24,150.00	✓ 24,150.00 ✓ X ; X1 ; X2-3 ; X3
1225 - Pre-Trial Intervention Program	24,150.00	24,150.00

RECEIVED BY
COUNTY AUDITOR
2017 JUL 19 AM 9 20

Receipt Journal by Fund and Fee Code

TXHIDALGOPROD

Transaction Date Range 04/01/2017 - 04/30/2017 Sorted by: By receipt number

Tills Alejandra Zapata,Alma Navarro,Anna Smith,Bersy Sanchez,CC Adjustment,Clar

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	156,739.08	156,739.08 X7-1
Total Adjustments Impacting Receipts	14.80;	14.80; X7-2
Final Fee Code Totals	156,734.28	156,734.28 X3-1,X6;X72.1
Less refunds	✓	\$ 359.00 X2-2
Due treasurer:	\$ 156,375.28	X,XS-3

Hidalgo County Clerk

2017 Civil and Probate Court Cost

2017 MAY 9 AM 10 27

For the Month of April 2017

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

[Signature]

County Clerk

May 5, 2017

Date

AUDITED BY: THE HIDALGO
COUNTY AUDITOR'S OFFICE

DATE: 6/26/17 4:2

2/26/17 7:00

Receipt Journal by Fund and Fee Code

TXHIDALGOPROD

Transaction Date Range 04/01/2017 - 04/30/2017 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 #3 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	156,734.28	156,734.28
1100-341-10-180-002-0-000 County Clerk	33,319.00	✓ 33,319.00 ✓ X; X3
1100-342-10-180-001-0-000 Sheriff	3,775.00	✓ 3,775.00 ✓ X; X3-1
1100-341-10-180-001-0-000 County Judge	483.00	✓ 483.00 ✓ X; X3-1
1100-341-10-180-005-0-000 Stenographer	9,520.00	✓ 9,520.00 ✓ X; X3-1
1100-341-10-180-008-0-000 Jury - County Clerk	7,600.00	✓ 7,600.00 ✓ X; X3-1
1100-341-10-180-007-0-000 Probate Judge Education	126.00	✓ 126.00 ✓ X; X3-1
1100-207-20-000-048-0-000 Indigent Civil Legal Services	4,010.00	✓ 4,010.00 ✓ X; X3-1
1100-207-20-000-047-0-000 Probate Indigent Legal Service	430.00	✓ 430.00 ✓ X; X3-1
1100-207-20-000-042-0-000 Judicial Fund / Civil CC Stat	15,520.00	✓ 15,520.00 ✓ X; X3-1
1100-207-20-000-055-0-000 Judicial Support Fee	16,335.00	✓ 16,335.00 ✓ X; X3-1
1100-207-20-000-042-0-000 Judicial Fund / Probate CC Stat	1,720.00	✓ 1,720.00 ✓ X; X3-1
1100-207-20-000-001-0-000 Appellate Judicial System Fund	2,155.00	✓ 2,155.00 ✓ X; X3
1100-341-10-020-011-0-000 Dist Attorney BF Commission	40.00	✓ 40.00 ✓ X; X3
1100-341-10-180-002-0-000 Registry Administration Fee	2,014.28	✓ 2,014.28 ✓ X; X3
1100-361-11-000-005-0-000 Interest Earnings	0.00	0.00
1100-207-20-000-089-0-000 State Elec Filing Fee	13,320.00	✓ 13,320.00 ✓ X; X3
1100-341-10-180-017-0-000 County Clerk EFile Fee	6,932.00	✓ 6,932.00 ✓ X; X3
1100-341-10-180-019-0-000 County Clerk - Court Facilities	8,620.00	✓ 8,620.00 ✓ X; X3
1100 - General Fund	124,827.28	124,827.28
1236-341-20-180-001-0-000 County Records Management	4,440.00	✓ 4,440.00 ✓ X; X1; X3-1
1236-341-10-180-000-0-000 Co Rec Mgmt/Preserve	4,310.00	✓ 4,310.00 ✓ X; X1; X3-1
1238 - County Records Management and Preservation	8,750.00	8,750.00

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Page 2 Part 1

2017 APR 8 PM 10:27

Receipt Journal by Fund and Fee Code

TXHIDALGOPROD

Transaction Date Range 04/01/2017 - 04/30/2017 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
1200-352-10-100-001-0-000 Bond Forfeitures	340.00	✓ 340.00 ✓ X, X1, X3
1200 - Road and Bridge Countywide	340.00	340.00
1239-341-10-100-001-0-000 Court Reporter Service Fee	5,835.00	✓ 5,835.00 ✓ X, X1, X3
1239 - Court Reporter Service	5,835.00	5,835.00
1241-341-10-100-001-0-000 Courthouse Security Fund	2,168.00	✓ 2,168.00 ✓ X, X1, X3
1241 - Courthouse Security	2,168.00	2,168.00
1247-341-10-100-001-0-000 Law Library	13,615.00	✓ 13,615.00 ✓ X, X1, X3-1
1247 - Law Library Fee	13,615.00	13,615.00
1250-341-10-100-001-0-000 SCIG Probate Filing Fee	840.00	✓ X, X1, X3-1 42 X4-2
1250 - Supplemental Court Guardianship	840.00	✓ 840.00
9900-000-00-000-000 Refunds/Overpayments Due to	359.00	✓ 359.00 ✓ X2, X3-1
9999 - Due to Others	359.00	359.00

2017 MAY 9 AM 10 27

Receipt Journal by Fund and Fee Code

TX:HIDALGOPROD

Transaction Date Range 05/01/2017 - 05/31/2017 Sorted by: By receipt number Title: Alejandra Zapata,Alma Navarro,Anna Smith,Betsy Sanchez,CC Adjustment,Clair 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

Total Receipts		Hidalgo County Clerk	
Totals	Fee Totals		
148,906.99	148,906.99	X1-2	
(87.00)	(87.00)	X7-2	
Total Adjustments Impacting Receipts			
Final Fee Code Totals / Due to Treas For May 2017: 148,819.99			
~~Less-Expungement cases; Transfer for~~ Pre. v. o. o. t.:			
CR-14-9269-F (N) 252.00 Feb 2017			731.00
CR-10-8045-J (N) 479.00 Mar 2017			\$-359.00
Due Treasurer:			\$ 149,550.99

2017 Civil and Probate Court Cost

X5-5

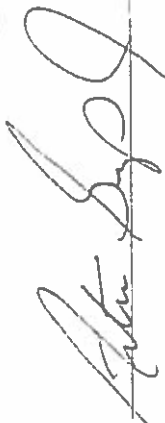
RECEIVED BY: THE HIDALGO COUNTY AUDITOR'S OFFICE
DATE: 6/16/17

00 01 JUN 19 01 10 00

RECEIVED BY: THE HIDALGO COUNTY AUDITOR'S OFFICE

For the Month of May 2017

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



County Clerk

June 14, 2017

Date

Receipt Journal by Fund and Fee Code

TXHIDALGOPRO

Transaction Date Range 05/01/2017 - 05/31/2017 Sorted by By receipt number
 County Clerk County Court at Law #1 County Court at Law #2 County Court at Law #3 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

Fee Code Totals for All Funds	Totals	Fee Totals
1100-341-10-180-001-0-000 County Clerk	148,819.99	148,819.99
1100-342-10-180-001-0-000 Sheriff	32,319.00	✓ 32,319.00 ✓ X; X3
1100-341-10-180-001-0-000 County Judge	5,575.00	✓ 5,575.00 ✓ X; X3-1
1100-341-10-180-006-0-000 Stenographer	592.00	✓ 592.00 ✓ X; X3-1
1100-341-10-180-006-0-000 County Clerk	7,930.00	✓ 7,930.00 ✓ X; X3-1
1100-341-10-180-006-0-000 Probate Judge Education	5,800.00	✓ 5,800.00 ✓ X; X3-1
1100-341-10-180-006-0-000 Indigent Civil Legal Services	155.00	✓ 155.00 ✓ X; X3-1
1100-341-10-180-006-0-000 Probate Indigent Legal Service	3,700.00	✓ 3,700.00 ✓ X; X3-1
1100-341-10-180-006-0-000 Judicial Fund, Civil CC Stat	560.00	✓ 560.00 ✓ X; X3-1
1100-341-10-180-006-0-000 Judicial Support Fee	14,900.00	✓ 14,900.00 ✓ X; X3-1
1100-341-10-180-006-0-000 Probate CC Stat	14,742.00	✓ 14,742.00 ✓ X; X3-1
1100-341-10-180-006-0-000 Probate CC Stat	2,240.00	✓ 2,240.00 ✓ X; X3-1
1100-341-10-180-006-0-000 Appellate Judicial System Fund	2,030.00	✓ 2,030.00 ✓ X; X3
1100-341-10-180-006-0-000 Registry, Administration Fee	1,512.99	✓ 1,512.99 ✓ X; X3
1100-341-10-180-006-0-000 For Disclosure Fee	28.00	✓ 28.00 ✓ X; X3-1
1100-341-10-180-006-0-000 State Filer Filing Fee	12,790.00	✓ 12,790.00 ✓ X; X3
1100-341-10-180-006-0-000 County Clerk EFile Fee	7,676.00	✓ 7,676.00 ✓ X; X3
1100-341-10-180-006-0-000 County Clerk Court Facilities	8,100.00	✓ 8,100.00 ✓ X; X3
1100 - General Fund	119,799.99	119,799.99
1238-341-20-180-001-0-000 County Records Management	4,260.00	✓ 4,260.00 ✓ X; X1; X3-1
1238-341-10-180-000-0-000 Co Rec Mgmt/Preserve	4,060.00	✓ 4,060.00 ✓ X; X1; X3
1238 - County Records Management and Preservation	8,320.00	8,320.00
1239-341-10-180-001-0-000 Court Reporter Service Fee	5,265.00	✓ 5,265.00 ✓ X; X1; X3

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Receipt Journal by Fund and Fee Code

TXHIDALGOPROD

Transaction Date Range 05/01/2017 - 05/31/2017 Sorted by: By receipt number Title: Alejandra Zapata,Alina 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	
1239 - Court Reporter Service	5,265.00	5,265.00	
1241-341-10-190-001-0-000 Courthouse Security Func	2,050.00	✓ 2,050.00	✓ X; X1; X3
1241 - Courthouse Security	2,050.00	2,050.00	
1247-341-10-190-001-0-000 Law Library	12,285.00	✓ 12,285.00	✓ X; X1; X3
1247 - Law Library Fee	12,285.00	12,285.00	
1250-341-10-190-001-0-000 SCJC Probate Filing Fee	1,100.00	✓ 1,100.00	55 ✓ X4-2
1250 - Supplemental Court Guardianship	1,100.00	1,100.00	

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COUNTY AUDITOR
19 05 2017

X2-2

Receipt Journal by Fund and Fee Code

TXHIDALGOPROD

Transaction Date Range 06/01/2017 - 06/30/2017 Sorted by: By receipt number
 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	Hidalgo County Clerk	
Total Receipts	159,476.72	159,476.72	2017 Civil and Probate Court Cost	
Total Adjustments Impacting Receipts	(44.00)	(44.00)		
Final Fee Code Totals	159,432.72	159,432.72		
Less Refunds		\$ 0.00		
Due Treasurer:		\$ 159,432.72		

X; X5-Z

AUDITED BY: THE HIDALGO
 COUNTY AUDITOR'S OFFICE
 DATE: 7/20/17

2017 JUL 19 AM 9 20

HIDALGO COUNTY
 CLERK

For the Month of June 2017

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

Alma Navarro
 County Clerk

June 17, 2017
 Date

Receipt Journal by Fund and Fee Code

TXHIDALGOPROD

Transaction Date Range: 06/01/2017 - 06/30/2017 Sorted by: By receipt number
 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

Fund and Fee Account Summary		Totals	Fee Totals
Fee Code Totals for All Funds	159,432.72	159,432.72	159,432.72
1100-341-10-180-002-0-000 County Clerk	34,765.00	34,765.00	✓ 34,765.00 ✓ X ; X3
1100-342-10-180-001-0-000 Sheriff	5,330.00	5,330.00	✓ 5,330.00 ✓ X ; X3-1
1100-341-10-180-001-0-000 County Judge	662.00	662.00	✓ 662.00 ✓ X ; X3-1
1100-341-10-180-006-0-000 Stenographer	8,740.00	8,740.00	✓ 8,740.00 ✓ X ; X3-1
1100-341-10-180-008-0-000 Jury - County Clerk	5,160.00	5,160.00	✓ 5,160.00 ✓ X ; X3-1
1100-341-10-180-007-0-000 Probate Judge Education	213.00	213.00	✓ 213.00 ✓ X ; X3-1
1100-207-20-000-048-0-000 Indigent Civil Legal Services	3,880.00	3,880.00	✓ 3,880.00 ✓ X ; X3 388 ✓ X4-1
1100-207-20-000-047-0-000 Probate Indigent Legal Service	730.00	730.00	✓ 730.00 ✓ X ; X3 73 ✓ X4-1
1100-207-20-000-043-0-000 Judicial Fund / Civil CC Stat	14,960.00	14,960.00	✓ 14,960.00 ✓ X ; X3-1 374 ✓ X4-1
1100-207-20-000-055-0-000 Judicial Support Fee	15,792.00	15,792.00	✓ 15,792.00 ✓ X ; X3-1 376 ✓ X4-1
1100-207-20-000-042-0-000 Judicial Fund / Probate CC Stat	2,920.00	2,920.00	✓ 2,920.00 ✓ X ; X3-1 73 ✓ X4-1
1100-207-20-000-001-0-000 Appellate Judicial System Fund	2,235.00	2,235.00	✓ 2,235.00 ✓ X ; X3
1100-341-10-180-002-0-000 Registry Administration Fee	2,187.72	2,187.72	✓ 2,187.72 ✓ X ; X3
1100-207-20-000-037-0-000 Non Disclosure Fee	84.00	84.00	✓ 84.00 ✓ X ; X3-1 3 ✓ X4-2
1100-207-20-000-069-0-000 State-Elec Filing Fee	13,790.00	13,790.00	✓ 13,790.00 ✓ X ; X3
1100-341-10-180-017-0-000 County Clerk EFile Fee	7,600.00	7,600.00	✓ 7,600.00 ✓ X ; X3
1100-341-10-180-019-0-000 County Clerk - Court Facilities	8,860.00	8,860.00	✓ 8,860.00 ✓ X ; X3
1100 - General Fund	127,908.72	127,908.72	127,908.72
1238-341-20-180-001-0-000 County Records Management	4,605.00	4,605.00	✓ 4,605.00 ✓ X ; X1 , X3-1
1238-341-10-180-000-0-000 Co Rec Mgmt/Preserve	4,470.00	4,470.00	✓ 4,470.00 ✓ X ; X1 , X3
1238 - County Records Management and Preservation	9,075.00	9,075.00	9,075.00
1239-341-10-180-001-0-000 Court Reporter Service Fee	5,640.00	5,640.00	✓ 5,640.00 ✓ X ; X1 , X3

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 COUNTY AUDITOR
 2017 JUL 19 AM 9 20

Receipt Journal by Fund and Fee Code

TXHIDALGOPROD

Transaction Date Range: 06/01/2017 - 06/30/2017 Sorted by: By receipt number Tills: Alejandra Zapata, Alma Navarro, Anna Smith, Bersy Sanchez, CC Adjustment, Clarif: 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
1239 - Court Reporter Service	5,640.00	5,640.00
1241-341-10-180-001-0-000 Courthouse Security Fund	2,249.00	✓ 2,249.00 ✓ X; X1; X3
1241 - Courthouse Security	2,249.00	2,249.00 ✓
1247-341-10-180-001-0-000 Law Library	13,160.00	13,160.00 ✓ X; X1; X3-1
1247 - Law Library Fee	13,160.00	✓ 13,160.00
1250-341-10-180-001-0-000 SCIG Probate Filing Fee	1,400.00	✓ 1,400.00 70✓ X42
1250 - Supplemental Court Guardianship	1,400.00	1,400.00

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RECEIVED BY
COUNTY AUDITOR
AS RECEIVED

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

June 30, 2017

PBC

PART I: SUMMARY OF MONTHLY COLLECTIONS

A	B	C	D	E	F	G	H	I
	Receipt Date	Law Library Receipt # Sequence		Total Collected	COUNTY TREASURER			OVER/ (SHORT)
		BEG #	END #		Receipt Amount	Receipt No.	Receipt Date	
1	1-Jun-17	60295	60296	\$ 55.00	\$ 55.00	211217	06/02/17	-
2	2-Jun-17	60297	60303	\$ 65.00	\$ 65.00	211254	06/06/17	-
3	3-Jun-17	0	0	\$ -				-
4	4-Jun-17	0	0	\$ -				-
5	5-Jun-17	60304	60313	\$ 75.75	\$ 75.75	211255	06/06/17	-
6	6-Jun-17	60314	60315	\$ 23.00	\$ 23.00	211327	06/08/17	-
7	7-Jun-17	60316	60322	\$ 29.25	\$ 29.25	211328	06/08/17	-
8	8-Jun-17	60323	60336	\$ 132.75	\$ 132.75	211438	06/12/17	-
9	9-Jun-17	60337	60340	\$ 28.25	\$ 28.25	211439	06/12/17	-
10	10-Jun-17	0	0	\$ -				-
11	11-Jun-17	0	0	\$ -				-
12	12-Jun-17	60341	60344	\$ 61.00	\$ 61.00	211464	06/13/17	-
13	13-Jun-17	60345	60354	\$ 65.50	\$ 65.50	211521	06/15/17	-
14	14-Jun-17	60355	60360	\$ 36.00	\$ 36.00	211523	06/15/17	-
15	15-Jun-17	60361	60364	\$ 44.50	\$ 44.50	211575	06/16/17	-
16	16-Jun-17	60365	60368	\$ 44.25	\$ 44.25	211725	06/20/17	-
17	17-Jun-17	0	0	\$ -				-
18	18-Jun-17	0	0	\$ -				-
19	19-Jun-17	60369	60372	\$ 38.25	\$ 38.25	211726	06/20/17	-
20	20-Jun-17	60373	60378	\$ 59.00	\$ 59.00	211791	06/22/17	-
21	21-Jun-17	60379	60384	\$ 54.50	\$ 54.50	211832	06/23/17	-
22	22-Jun-17	60385	60388	\$ 38.25	\$ 38.25	211833	06/23/17	-
23	23-Jun-17	60389	60396	\$ 64.00	\$ 64.00	211902	06/26/17	-
24	24-Jun-17	0	0	\$ -				-
25	25-Jun-17	0	0	\$ -				-
26	26-Jun-17	60397	60404	\$ 84.00	\$ 84.00	211958	06/27/17	-
27	27-Jun-17	60405	60414	\$ 78.00	\$ 78.00	211974	06/28/17	-
28	28-Jun-17	60415	60420	\$ 58.75	\$ 58.75	212141	07/05/17	-
29	29-Jun-17	60421	60426	\$ 65.75	\$ 65.75	212142	07/05/17	-
30	30-Jun-17	60427	60429	\$ 40.50	\$ 40.50	212143	07/05/17	-
31	1-Jul-17	0	0	\$ -				-

TOTAL RECEIPTS AND FUNDS COLLECTED 1,241.25 X 24 0.00

LESS: REIMBURSEMENTS 0.00

FOR RECEIPT #(s):

TOTAL REVENUE COLLECTIONS 1,241.25 X

PART II: SUMMARY OF YEARLY COLLECTIONS:

January \$ 1,269.00
February \$ 1,333.00
March \$ 1,499.50
April \$ 1,250.00
May \$ 1,543.25
June \$ 1,241.25 A

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

HIDALGO COUNTY AUDITORS OFFICE

APPROVED BY: *[Signature]*

DATE: 7/11/17

(1) Subtotal \$ 8,136.00 X

(2) Subtotal \$ -

Total (1+2) \$ 8,136.00

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

[Signature]
LAW LIBRARIAN OF HIDALGO COUNTY, TX

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

COUNTY AUDITOR'S FORM RE-CLL-001

REVISED 2/10

X

HIDALGO COUNTY FIRE MARSHAL MONTHLY REPORT FOR THE MONTH OF JUNE

pbc

	APPLICANT	RECEIPT	Cash	Check	MO	TYPE OF	TREASURER	AMOUNTS DUE TO
DATE	NAME	NUMBER				SERVICE	RECEIPT	COUNTY
06/01/17	MARGARITA ZAMORA	15795	X			BURN PERMIT	211287	\$25.00
06/01/17	FRED MARTINEZ	15796		X		BURN PERMIT X'S 2	211287	\$50.00
06/01/17	PABLO MARTINEZ	15797	X			BURN PERMIT	211287	\$25.00
06/01/17	ASHLEY FARIAS	15798	X			BURN PERMIT COMMERCIAL	211287	\$100.00
06/01/17	MARK MOSELEY	15799		X		BURN PERMIT	211287	\$25.00
06/02/17	EFREN DIAZ	15800	X			DUPLICATE PERMIT	211288	\$5.00
06/02/17	REY WOOD	15801		X		BURN PERMIT	211288	\$25.00
06/02/17	MELCHORA REYNA	15802	X			BURN PERMIT	211288	\$25.00
06/02/17	LUIS MARTINEZ	15803	X			BURN PERMIT	211288	\$25.00
06/02/17	AMANCIO CHAPA	15804	X			BURN PERMIT	211288	\$25.00
06/05/17	LEONEL RIOS	15805	X			BURN PERMIT	211289	\$25.00
06/05/17	CANDELARIA BURCIAGA	15806	X			BURN PERMIT	211289	\$25.00
06/05/17	ELOISA MONTALVO	15807	X			BURN PERMIT	211289	\$25.00
06/05/17	GRACIELA HERNANDEZ	15808	X			BURN PERMIT	211289	\$25.00
06/05/17	JUAN CARMONA	15809	X			BURN PERMIT COMMERCIAL	211289	\$100.00
06/05/17	SILVERO MACIAS	15810	X			BURN PERMIT	211289	\$25.00
06/05/17	HERALIO GARCIA	15811	X			BURN PERMIT	211289	\$25.00
06/06/17	REYNALDO TREVIÑO	15812	X			BURN PERMIT	211425	\$25.00
06/06/17	JOAQUIN GARCIA	15813	X			BURN PERMIT COMMERCIAL	211425	\$100.00
06/06/17	ANGELICA DIAZ	15814	X			BURN PERMIT	211425	\$25.00
06/07/17	ENRIQUE CARDENAS	15815	X			BUILDING PERMIT	211426	\$200.00
06/07/17	REYNA LARA	15816		X		BUSINESS OCCUPANCY	211426	\$75.00

X1

06/07/17	GERARDO GARCIA	158174	X✓			BURN PERMIT	211426	\$25.00
06/07/17	STEVEN TRIMORO	158184	X✓			BURN PERMIT	211426	\$25.00
06/07/17	JOSE SAENZ	158194	X✓			BURN PERMIT	211426	\$25.00
06/07/17	CECILIO RODRIGUEZ	158204	X✓			BUSINESS OCCUPANCY	211426	\$75.00
06/07/17	ARMANDO MONTELONGO	158214		X✓		BUSINESS OCCUPANCY	211426	\$75.00
06/07/17	FELIX DUARTE	158224	X✓			BUSINESS OCCUPANCY	211426	\$75.00
06/07/17	ROSELI'S TORTILLA FACTORY	158234		X✓		BUSINESS OCCUPANCY	211426	\$75.00
06/07/17	RICARDO CANTU	158244	X✓			BURN PERMIT	211426	\$25.00
06/07/17	RICARDO PALACIOS	158254	X✓			BUSINESS OCCUPANCY	211426	\$75.00
06/07/17	MARIA G. CRUZ	158264	X✓			BUSINESS OCCUPANCY	211426	\$75.00
06/07/17	CRISTINA MONTOYA	158274		X✓		BUSINESS OCCUPANCY	211426	\$75.00
06/07/17	HERNANDO CUELLAR	158284	X✓			BUSINESS OCCUPANCY	211426	\$75.00
06/07/17	ANITA LUNA	158294		X✓		BUSINESS OCCUPANCY	211426	\$75.00
06/07/17	SAFEGUARD FIRE	158304		X✓		FIRE ALARM SYSTEM PERMIT	211426	\$100.00
06/07/17	GRACIELA FLORES	158314	X✓			BUSINESS OCCUPANCY	211426	\$75.00
06/07/17	GRACIELA FLORES	158324	X✓			BUSINESS OCCUPANCY	211426	\$75.00
06/07/17	FRANCISCA MARTINEZ	158334	X✓			BURN PERMIT	211426	\$25.00
06/07/17	JUAN M. HUERTA	158344	X✓			FIXED PIPE SYSTEM PERMIT	211426	\$50.00
06/07/17	JUAN QUIJANO	158354	X✓			BUSINESS OCCUPANCY	211426	\$75.00
06/08/17	JOSE A. HERNANDEZ	158364	X✓			BURN PERMIT	211427	\$25.00
06/08/17	MIKE NIÑO	158374		X✓		FIRE ALARM SYSTEM PERMIT	211427	\$160.00
06/08/17	NORMA MORALES	158384	X✓			BURN PERMIT	211427	\$25.00
06/08/17	SONIA PORTILLO	158394		X✓		BURN PERMIT	211427	\$25.00
06/08/17	JAMES HOLFMAN	158404		X✓		BURN PERMIT	211427	\$25.00
06/08/17	PABLO GARZA	158414	X✓			BURN PERMIT	211427	\$25.00

06/08/17	MARISSA VILLALOBOS	15842	X✓		BURN PERMIT	211427	\$25.00
06/08/17	CYNTHIA KOENING	15843	X✓		BURN PERMIT	211427	\$25.00
06/09/17	FRANCISCO CHAVEZ	15844		X✓	BURN PERMIT COMMERCIAL	211526	\$100.00
06/09/17	JUAN SAN MANUEL	15845	X✓		DUPLICATE PERMIT	211526	\$5.00
06/09/17	NARCISO LUNA	15846	X✓		BURN PERMIT	211526	\$25.00
06/09/17	AURELIO MONTEAGUDO	15847		X✓	BURN PERMIT	211526	\$25.00
06/09/17	ANNA REYNA	15848	X✓		BURN PERMIT	211526	\$25.00
06/09/17	FABIAN OCHIOA	15849		X✓	BURN PERMIT	211526	\$25.00
06/09/17	NATIVIDAD RIVERA	15850	X✓		BURN PERMIT	211526	\$25.00
06/09/17	ELISA RIVERA	15851	X✓		BURN PERMIT	211526	\$25.00
06/09/17	ISABEL GUZMAN	15852	X✓		BURN PERMIT	211526	\$25.00
06/09/17	EDGAR GARCIA	15853	X✓		BURN PERMIT	211526	\$25.00
06/09/17	JUAN BERNAL	15854	X✓		BURN PERMIT	211526	\$25.00
06/09/17	HARRY CALWELL	15855	X✓		BURN PERMIT	211526	\$25.00
06/09/17	LILLY ARELLANO	15856	X✓		BURN PERMIT	211526	\$25.00
06/09/17	CLARA CUELLO	15857	X✓		BURN PERMIT	211526	\$25.00
06/09/17	BELINDA CRUZ	15858	X✓		BURN PERMIT	211526	\$25.00
06/12/17	FRANCISCO VILLEGAS	15859	X✓		BURN PERMIT	211527	\$25.00
06/12/17	LUIS GARCIA	15860	X✓		BURN PERMIT	211527	\$25.00
06/12/17	NANCY ARNOLD	15861		X✓	BURN PERMIT	211527	\$25.00
06/12/17	BALDEMAR GARCIA	15862	X✓		BUSINESS OCCUPANCY CAT. 1	211527	\$125.00
06/13/17	CARMEN MENDIOLA	15863	X✓		BURN PERMIT	211528	\$25.00
06/13/17	FAUSTINO CASADO	15864	X✓		BURN PERMIT	211528	\$25.00
06/13/17	RICARDO DE HOYOS	15865	X✓		BURN PERMIT	211528	\$25.00
06/13/17	BERT MONTOYA	15866	X✓		BURN PERMIT	211528	\$25.00

X16

06/13/17	LEONEL BAZAN	15867	X✓		BURN PERMIT	211528	\$25.00
06/13/17	ABELARDO MIRELES	15868		X✓	BURN PERMIT	211528	\$25.00
06/13/17	NARCISO LUNA	15869	X✓		BURN PERMIT	211528	\$25.00
06/13/17	RACIEL HERNANDEZ	15870	X✓		BURN PERMIT	211528	\$25.00
06/13/17	MARIA SANCHEZ	15871		X✓	BURN PERMIT	211528	\$25.00
06/14/17	ELIZADO QUINTERO	15872	X✓		BUSINESS OCCUPANCY	211529	\$75.00
06/14/17	JOSE GARCIA	15873	X✓		BUSINESS OCCUPANCY	211529	\$75.00
06/14/17	ASCARY RUIZ	15874		X✓	BUILDING PERMIT	211529	\$200.00
06/14/17	MARIBEL RODRIGUEZ	15875	X✓		BUSINESS OCCUPANCY	211529	\$75.00
06/14/17	BARBARA CAVAZOS	15876		X✓	BUSINESS OCCUPANCY	211529	\$75.00
06/14/17	JUAN CERVANTES	15877	X✓		BUSINESS OCCUPANCY	211529	\$75.00
06/14/17	JOSE ANTONIO TREVIÑO	15878	X✓		BUSINESS OCCUPANCY	211529	\$75.00
06/14/17	LEONARDO RIOS	15879	X✓		BUSINESS OCCUPANCY	211529	\$75.00
06/14/17	SYLVIA LIOONA	15880		X✓	BUSINESS OCCUPANCY	211529	\$75.00
06/14/17	JOHN VARGHESE	15881	X✓		BUSINESS OCCUPANCY	211529	\$75.00
06/14/17	MAYRA LOPEZ	15882		X✓	FIRE ALARM SYSTEM PERMIT	211529	\$40.50
06/14/17	MIKE NIÑO LEXINE INC.	15883		X✓	FIRE ALARM SYSTEM PERMIT	211529	\$75.00
06/14/17	ROSA ROCHA	15884	X✓		BUSINESS OCCUPANCY	211529	\$75.00
06/15/17	RAFAEL GUTIERREZ	15885	X✓		BURN PERMIT	211739	\$25.00
06/15/17	MARCO GARZA	15886	X✓		DUPLICATE PERMIT	211739	\$5.00
06/15/17	ALDO CARRERA	15887		X✓	BURN PERMIT COMMERCIAL	211739	\$100.00
06/15/17	DIANA CARRANZA	15888	X✓		BURN PERMIT	211739	\$25.00
06/15/17	RUAL BALDERAS	15889	X✓		BURN PERMIT COMMERCIAL	211739	\$100.00
06/16/17	MIGUEL SALINAS GUADALUPE RODRIGUEZ	15890	X✓		BUSINESS OCCUPANCY	211740	\$75.00
06/16/17	IRMA VALDEZ	15891	X✓		BURN PERMIT	211740	\$25.00

X/c

06/16/17	JAMES MILLER	15892A	X✓			BURN PERMIT A	211740 A	\$25.00
06/16/17	PEDRO RAMIREZ	15893A	X✓			BURN PERMIT A	211740 A	\$25.00
06/16/17	HIERACLIO PEREZ	15894A	X✓			BURN PERMIT A	211740 A	\$25.00
06/16/17	ROGELIO LONGORIA	15895A		X✓		BURN PERMIT A	211740 A	\$25.00
06/19/17	BONIFACIO CASTILLO ALLIED FIRE PROTECTION	15896 A	X✓			FIRE ALARM SYSTEM PERMIT A	211741 A	\$100.00
06/19/17	LEONEL PEÑA	15897A	X✓			BURN PERMIT A	211741 A	\$25.00
06/19/17	RONALD RITCHIE	15898A	X✓			BURN PERMIT A	211741 A	\$25.00
06/19/17	ROLANDO GONZALEZ	15899A	X✓			BURN PERMIT A	211741 A	\$25.00
06/20/17	JOAN GREATHOUSE	15900A		X✓		BURN PERMIT A	211811 A	\$25.00
06/20/17	JUAN ROCHIA	15901A		X✓		BUSINESS OCCUPANCY A	211811 A	\$75.00
06/20/17	NARCISO PEREZ	15902A	X✓			BURN PERMIT A	211811 A	\$25.00
06/20/17	NINFA GARZA	15903A		X✓		BURN PERMIT A	211811 A	\$25.00
06/20/17	GILBERT ANDERSON	15904 A	X✓			BURN PERMIT A	211811 A	\$25.00
06/20/17	EVA ARAGUZ	15905 A	X✓			BURN PERMIT A	211811 A	\$25.00
06/20/17	ALEJANDRO FLORES	15906 A		X✓		BURN PERMIT COMMERCIAL A	211811 A	\$100.00
06/20/17	FRANCISCO GARCIA	15907A	X✓			BURN PERMIT A	211811 A	\$25.00
06/21/17	SAYURI CANTU	15908A	X✓			BURN PERMIT A	211812 A	\$25.00
06/21/17	ELENO PEREZ	15909A	X✓			BUSINESS OCCUPANCY A	211812 A	\$75.00
06/21/17	STEVEN F. TRIMARCO	15910A	X✓			BUSINESS OCCUPANCY A	211812 A	\$75.00
06/21/17	DALLEE FITZPATRICK	15911A		X✓		BUILDING PERMIT A	211812 A	\$200.00
06/21/17	MARIA HERNANDEZ	15912A	X✓			BURN PERMIT A	211812 A	\$25.00
06/21/17	ELIZABETH ALANIZ	15913A		X✓		BUSINESS OCCUPANCY A	211812 A	\$75.00
06/21/17	ROBERTO VARELA	15914 A	X✓			BURN PERMIT A	211812 A	\$25.00
06/21/17	ROBERTO GARCIA	15915A	X✓			BURN PERMIT A	211812 A	\$25.00
06/21/17	AMIGOS Y FAMILIA ADULT DAY CARE	15916 A		X✓		BUSINESS OCCUPANCY A	211812 A	\$75.00

Xld

06/21/17	JUAN HERNANDEZ	15917	X✓			BURN PERMIT	211812	\$25.00
06/21/17	VOID	15918	VOID	VOID	VOID	VOID	211812	VOID
06/21/17	LETICIA CORDERO	15919		X✓		BUILDING PERMIT	211812	\$200.00
06/21/17	VOID	15920	VOID	VOID	VOID	VOID	211812	VOID
06/21/17	HERIBERTO ARANDA	15921		X✓		BURN PERMIT	211812	\$25.00
06/22/17	MACARIO SAENZ	15922		X✓		BURN PERMIT	211951	\$25.00
06/22/17	JOSE VILLARREAL	15923	X✓			BURN PERMIT	211951	\$25.00
06/22/17	CILTON BRISTER	15924		X✓		BURN PERMIT COMMERCIAL	211951	\$100.00
06/23/17	JUAN C. ESPINOZA	15925	X✓			BURN PERMIT	211953	\$25.00
06/26/17	LUCIO GONZALEZ	15926		X✓		BUN PERMIT	212038	\$25.00
06/26/17	ROLANDO MUÑOZ	15927	X✓			BURN PERMIT	212038	\$25.00
06/26/17	ELIAS ALANIZ	15928	X✓			BURN PERMIT	212038	\$25.00
06/26/17	CYNTHIA FLORES	15929	X✓			BURN PERMIT	212038	\$25.00
06/26/17	ISMAEL LUNA	15930	X✓			BURN PERMIT	212038	\$25.00
06/26/17	DIANA LOPEZ	15931	X✓			BURN PERMIT	212038	\$25.00
06/26/17	DOMINGO GALVAN	15932	X✓			BURN PERMIT	212038	\$25.00
06/27/17	SYLVIA SILERIO	15933	X✓			BURN PERMIT	212039	\$25.00
06/27/17	NARCISO LUNA	15934	X✓			DUPLICATE PERMIT	212039	\$5.00
06/27/17	FILIBERTO GARZA	15935	X✓			BURN PERMIT	212039	\$25.00
06/27/17	DAN HILTON	15936	X✓			BURN PERMIT	212039	\$25.00
06/27/17	DONALD THOMPSON	15937		X✓		BURN PERMIT X'S 2	212039	\$50.00
06/27/17	DANIEL FUENTES	15938	X✓			BURN PERMIT	212039	\$25.00
06/27/17	JOSE ORTEGA	15939	X✓			BURN PERMIT	212039	\$25.00
06/27/17	MARIA CAMPOS	15940	X✓			BURN PERMIT	212039	\$25.00
06/27/17	ALFRED DIRKS	15941	X✓			BURN PERMIT	212039	\$25.00

Xle

06/27/17	ZABDIEL SANCHEZ	15942	X✓			BURN PERMIT	212039	\$25.00
06/27/17	FELICIANO VELASQUEZ	15943	X✓			BURN PERMIT	212039	\$25.00
06/27/17	ROSALVA HINOJOSA	15944	X✓			BURN PERMIT COMMERCIAL	212039	\$100.00
06/27/17	ARTEMIO GARCIA JR.	15945	X✓			BURN PERMIT	212039	\$25.00
06/27/17	DENIS PRADO	15946		X✓		BURN PERMIT	212039	\$25.00
06/28/17	MONICA AVITA	15947	X✓			BUSINESS OCCUPANCY	212040	\$75.00
06/28/17	YADIRA SALAZAR	15948		X✓		FIXED PIPE SYSTEM PERMIT	212040	\$50.00
06/28/17	YVONNE CHAVES	15949		X✓		FIRE PROTECTION SYSTEMS PERMIT	212040	\$150.00
06/28/17	RAUL BEJARANO	15950		X✓		BUSINESS OCCUPANCY	212040	\$75.00
06/28/17	DAVID CORONADO	15951	X✓			BUSINESS OCCUPANCY	212040	\$75.00
06/28/17	POLLOS ASADOS EL REY	15952	X✓			BUSINESS OCCUPANCY	212040	\$75.00
06/28/17	JOSE LUIS SOSA	15953	X✓			BURN PERMIT	212040	\$25.00
06/28/17	GRACIELA LOZOYA DE HERNANDEZ	15954	X✓			BUSINESS OCCUPANCY	212040	\$75.00
06/28/17	AURORA LUNA	15955	X✓			BURN PERMIT	212040	\$25.00
06/28/17	AMPARO WILLINGHAM	15956	X✓			BUSINESS OCCUPANCY	212040	\$75.00
06/28/17	GUADALUPE GARCIA	15957		X✓		BURN PERMIT	212040	\$25.00
06/28/17	RUTH CANTU	15958	X✓			BUSINESS OCCUPANCY	212040	\$75.00
06/28/17	GUMESINDO GARCIA	15959	X✓			DUPLICATE PERMIT	212040	\$5.00
06/28/17	MIGUEL ANCISO	15960	X✓			BURN PERMIT	212040	\$25.00
06/28/17	BRIANA COLES	15961			X✓	BUILDING PERMIT	212040	\$200.00
06/28/17	RODOLFO RESENDEZ	15962	X✓			BUSINESS OCCUPANCY	212040	\$75.00
06/28/17	ACE FIRE & SOUND	15963		X✓		FIRE ALARM SYSTEM PERMIT	212040	\$100.00
06/28/17	DAVID DELGADO	15964	X✓			BUSINESS OCCUPANCY	212040	\$75.00
06/28/17	EDGAR GONZALEZ	15965	X✓			BUSINESS OCCUPANCY	212040	\$75.00
06/29/17	MAURICIO SALINAS JR.	15966		X✓		BURN PERMIT	212292	\$25.00

Xlf

06/29/17	NOELIA JUAREZ	15967	X	BURN PERMIT	212292	\$25.00
06/29/17	LAZARO GARZA	15968	X	BURN PERMIT	212292	\$25.00
06/30/17	IRMA GARZA	15969	X	BURN PERMIT	212293	\$25.00
06/30/17	KENNETH JONES	15970	X	BURN PERMIT	212293	\$25.00
06/30/17	ELIGIO MARTINEZ	15971	X	BURN PERMIT	212293	\$25.00
06/30/17	CORNELIO PEREZ	15972	X	BURN PERMIT	212293	\$25.00
06/30/17	REYNALDO PIÑA	15973	X	BUSINESS OCCUPANCY	212293	\$75.00
06/30/17	JOSE PEREZ JR.	15974	X	BURN PERMIT	212293	\$25.00
06/30/17	IRASEMA PEREZ	15975	X	BURN PERMIT	212293	\$25.00
06/30/17	JOSE GARCIA	15976	X	BURN PERMIT	212293	\$25.00
06/30/17	RUBEN ALANIZ	15977	X	BURN PERMIT	212293	\$25.00
06/30/17	SUSANA SARMIENTO	15978	X	BURN PERMIT	212293	\$25.00
06/30/17	RAFAEL CORTEZ	15979	X	BURN PERMIT	212293	\$25.00
06/30/17	JOSE R. ALANIZ	15980	X	BURN PERMIT	212293	\$25.00
Grand Total						\$8,800.50

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

Approved by: [Signature]
Fire Marshal

Date

Prepared by: [Signature]
Administrative Assistant

Date

Print Name: Homero Garza

Print Name: Sulema Cavazos

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

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

HIDALGO COUNTY AUDITOR'S OFFICE
APPROVED BY: [Signature]
DATE: 7/12/17



2017 JUL 10 PM 3 31

COUNTY AUDITOR
RECEIVED BY

Xlg

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

pbc

Part I: RECAP OF COLLECTIONS

A. TOTAL CASH COLLECTED

\$27,890.00

1. ON-SITE SEWAGE DISPOSAL INSPECTION PERMIT FEES

a. INSTALLATION PERMIT FEE

1. EDINBURG	\$6,970.00
2. MISSION	\$-
3. WESLACO	\$-

\$6,970.00

b. FINAL INSPECTION PERMIT FEE

1. EDINBURG	\$4,920.00
2. MISSION	\$-
3. WESLACO	\$-

\$4,920.00

2. RESTAURANT INSPECTION FEE

\$16,000.00

3. FOOD HANDLER'S CERTIFICATE FEES

\$-

4. MOBILE UNIT DECAL FEES

\$-

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

\$27,890.00

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

Name of Fee Collected	Fee Amt.	Statute Ref.	# Issued	GL Account Number	Amount Collected
LOCAL FEES					
Installation Permit Fee	\$75	HSC § 366.001 (A)	82	1100-345-21-340-000-0-000	\$6,150.00
Final Inspection Permit Fee	\$60	HSC § 366.001 (A)	82	1100-345-25-340-000-0-000	\$4,920.00
Restaurant Inspection Fee	\$150, \$125, \$100	HSC § 437.012	163	1100-345-22-340-000-0-000	\$16,000.00
Food Handler's Certificate Fee	\$10	HSC § 438.047	0	1100-345-23-340-001-0-000	\$-
Mobile Unit Decal Fee	\$5	HSC § 121.006 (a)	0	1100-345-24-340-000-0-000	\$-

STATE FEES

TCEQ Waste Water Fee	\$10	HSC § 367.010	82	1100-207-20-000-002-0-000	\$820.00

TOTAL AMOUNT DUE TO THE COUNTY TREASURER:

\$27,890.00

variance should => "0"

Roberto Serna
PREPARED BY

7-28-17
DATE

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

7-28-17
DATE

HEALTH DEPARTMENT DIRECTOR

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

HIDALGO COUNTY AUDITOR'S OFFICE
APPROVED BY: [Signature]
DATE: 8/1/17

Revised

CONSTABLE PCT. 1 CELESTINO AVILA MONTHLY REPORT

For the Month Ending JUNE, 2017

DATE	PLAINTIFF'S NAME	DEFENDANT'S NAME	RECEIPT NUMBER	CAUSE NUMBER	TYPE OF SERVICE OUT OF COUNTY (OCY) IN-COUNTY (IC)	Juvenile Clerk	County Clerk	District Clerk	Const Sale	TREASURER RECEIPT	AMOUNTS DUE TO COUNTY
6/2/2017	Lack's Valley Furniture	Veronica Guerrero Alvarez	CI-2017-536	SC17-0123-J12	SMALL CLAIMS	X				211598	\$ 75.00
6/2/2017	Max Fine Furniture	Raquel Anciso	CI-2017-537	SC17-0088-J12	SMALL CLAIMS	X				211598	\$ 75.00
6/2/2017	Max Fine Furniture	Martin Rendon Jr	CI-2017-538	SC17-0090-J12	SMALL CLAIMS	X				211598	\$ 75.00
6/2/2017	Max Fine Furniture	Rachel Cuellar	CI-2017-539	SC17-0089-J12	SMALL CLAIMS	X				211598	\$ 75.00
6/5/2017	Delfina Avila	Fabian Perez	CI-2017-540	LT17-0353-J12	FED	X				211600	\$ 75.00
6/8/2017	Max Fine Furniture	Josephine Salazar	CI-2017-541	SC17-0093-J12	SMALL CLAIMS	X				211720	\$ 75.00
6/8/2017	Max Fine Furniture	Patricia Orozco	CI-2017-542	SC17-0092-J12	SMALL CLAIMS	X				211720	\$ 75.00
6/9/2017	Joel Pulido	Joshua Hernandez	CI-2017-543	SC17-0094-J12	SMALL CLAIMS	X				211721	\$ 75.00
6/9/2017	State of Kansas	Charles W. Counts	CI-2017-544	2017-DM-000155	SUMMONS	X		X		211721	\$ 75.00
6/9/2017	Digital Office Systems	Medi Weight Loss Clinic	CI-2017-545	SC17-0095-J12	SMALL CLAIMS	X				211721	\$ 75.00
6/12/2017	Margarito Claudio Jr.	Carla Fan	CI-2017-546	LT17-0361-J12	FED	X				211722	\$ 75.00
6/14/2017	Hidalgo Co Housing Auth	Nestor Rivera	CI-2017-547	LT17-0371-J12	FED	X				211932	\$ 75.00
6/14/2017	Hidalgo Co Housing Auth	Noelia Z. Dominguez	CI-2017-548	LT17-0372-J12	FED	X				211932	\$ 75.00
6/14/2017	Hidalgo Co Housing Auth	Marisol Salinas	CI-2017-549	LT17-0373-J12	FED	X				211932	\$ 75.00
6/14/2017	Hidalgo Co Housing Auth	Gerardo Santos	CI-2017-550	LT17-0374-J12	FED	X				211932	\$ 75.00
Page Total Grand Total											\$1,125.00



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

Approved by:

Prepared by:

SM

CONSTABLE PCT. 1 CELESTINO AVILA MONTHLY REPORT

For the Month Ending

DATE	PLAINTIFF'S NAME	DEFENDANT'S NAME	RECEIPT NUMBER	CAUSE NUMBER	TYPE OF SERVICE				Justice Clerk	County Clerk	District Clerk	Other	Const Sale	TREASURER RECEIPT	AMOUNTS DUE TO COUNTY	
					OUT OF COUNTY (OC)/ IN-COUNTY (IC)	OC	IC	IC								
6/14/2017	Hidalgo Co. Housing Auth	Cristel Berenice Enriquez	C1-2017-551	LT17-0375-J12	FED		X							211932	\$ 75.00	
6/15/2017	Max Fine Furniture	Rafaela Garcia	C1-2017-552	SC17-0097-J12	SMALL CLAIMS		X							211933	\$ 75.00	
6/15/2017	Wolfpack Logistics LLC	B&J Glass (Baldimir Sanchez)	C1-2017-553	SC17-0098-J12	SMALL CLAIMS		X							211933	\$ 75.00	
6/19/2017	JNJ Solutions dba Express Employment	Santa Ana Apartment Homes	C1-2017-554	2017-GSC-00064	Citation		X							211944	\$ 75.00	
6/19/2017	Roberto Sosa	Maria Sosa	C1-2017-555	LT17-0376-J12	FED		X							211944	\$ 75.00	
6/19/2017	The State of Texas	Martin Alicia Reyes Bravo Gonzalez	C1-2017-556	17-06-0523-CVA	Citation		X		N					211944	\$ 75.00	
6/20/2017	JLM Investments	Evone Mireles and all other occupan	C1-2017-557	LT17-0377-J12	FED		X							212155	\$ 75.00	
6/22/2017	[E] Campo Memorial Hospital	Edgar Chandez	C1-2017-558	SC170079	VOIDED		X							N/A	\$ -	
6/27/2017	Alfredo Rangel & Elda Rangel	Rafael Jaramillo and all Conquistado	C1-2017-559	SC17-0100-J12	SMALL CLAIMS		X							212156	\$ 75.00	
6/27/2017	Alfredo Rangel & Elda Rangel	Rafael Jaramillo and Yesenia Jaramil	C1-2017-560	SC17-0100-J12	SMALL CLAIMS		X							212156	\$ 75.00	
6/27/2017	Maria L De Anda	Encina Perez	C1-2017-561	SC17-0101-J12	SMALL CLAIMS		X							212156	\$ 75.00	
6/27/2017	Adolfo Ros Jr	Maria Concepcion Zavala Cardenas	C1-2017-562	LT17-0388-J12	FED		X							212156	\$ 75.00	
6/28/2017	Weslaco Park Village dba Weslaco	Billy Borough	C1-2017-563	LT17-0389-J12	FED		X							212157	\$ 75.00	
6/28/2017	American Express Centurion Bank	Viola Longoria	C1-2017-564	C-2237-17-G	Citation		X		N					212157	\$ 75.00	
															Page Total	\$975.00
															Grand Total	\$ 2,100.00

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

Approved by _____

~~Constable, Precinct 1~~

Prepared by

~~S~~ HIDALGO COUNTY AUDITORS OFFICE

APPROVED BY: Am R. F. revised
DATE: 6/3/17

Revised 10/16

County Auctioneer's Permit AS-C-4002

Page of



ORIGINAL

CONSTABLE MARTIN CANTU MONTHLY REPORT

For the Month Ending 30-Jun-17

pbv

DATE	PLAINTIFF'S NAME	DEFENDANT'S NAME	RECEIPT NUMBER	CAUSE NUMBER	TYPE OF SERVICE OUT OF COUNTY (OC)/ IN-COUNTY (IC)	Justice Clerk	County Clerk	District Clerk	Other	Const Sale	TREASURER RECEIPT	AMOUNTS DUE TO COUNTY
6/5/2017	State of Texas	Alvaro Luis Chaves	10268-2	95384	Citation-All Other Methods	X		X			211602	\$75.00
6/7/2017	CFLP Interests, LLC	Sergio Todaro	10269-2	CL-07-0233-G	Writ of Execution	X	X				211603	\$200.00
6/12/2017	JOSE MARIN SURGICAL MINNESOTA	DANIELA CUELLAR	10270-2	2004-20778-158	NOTICE OF HEARING	X		X			211723	\$75.00
6/13/2017	SUPPLY, INC.	QUALITY DME SOLUTION LLC	10271-2	10888399-701	Writ of Execution	X	X				211934	\$200.00
6/13/2017	ZENIA ROSALES	GUSTAVO A. ROSALES	10272-2	14D295	NOTICE	X		X			211934	\$75.00
6/19 - 21/2017	TX COMPTROLLER OF PUBLIC ACCOUNTS	IN THE INTEREST OF 100 CASES	10273-2 TO 10371-2	IN THE INTEREST OF 100 CASES	OFFICE OF ATTORNEY GENERAL	X	X				212057	\$4,900.50
6/21/2017	ONE MAIN FINANCIAL	SANDRA ZUNIGA	10372-2	CL-17-1624-D	CITATION-ALL OTHER METHODS	X					212057	\$75.00
6/22/2017	TX COMPTROLLER OF PUBLIC ACCOUNTS	IN THE INTEREST OF 110 CASES	10373-2	IN THE INTEREST OF 100 CASES	OFFICE OF ATTORNEY GENERAL	X	X				212057	49.50
6/27-28/2017	TX COMPTROLLER OF PUBLIC ACCOUNTS	IN THE INTEREST OF 115 CASES	10374-2 TO 10488-2	IN THE INTEREST OF 115 CASES	OFFICE OF ATTORNEY GENERAL	X	X				212348	\$5,692.50
6/28/2017	HIDALGO CO, CITY OF PHARR, HIDALGO CO, DD#1 & SOUTH TX COLLEGE	LEONEL AVILA (DESEASED)	10489-2	T-0606-15-11	Order of Sale Levy, Deed Notice Package	X		X			212348	\$275.00
6/28/2017	ALAMO, SOUTH TX COLLEGE & HIDALGO CO, DD#1	BENITA G. CAMPOS	10490-2	T-0805-15-11	Order of Sale Levy, Deed Notice Package	X		X			212348	\$275.00
6/28/2017	THE STATE OF TEXAS	CITY OF PHARR FRED SANDOVAL CITY MANAGER	10491-2	T-0007-14-E	Order of Sale Levy, Deed Notice Package	X		X			212348	\$275.00
6/28/2017	PSJA ISD, HIDALGO CO, CITY OF ALAMO, SOUTH TX COLLEGE	JOSE H. AHUMADA AKA JOSE HILARIO AHUMADA	10492-2	T-2535-14-B	Order of Sale Levy, Deed Notice Package	X		X			212348	\$275.00
6/28/2017	HIDALGO CO, HIDALGO CO, DD#1 & CITY OF PHARR	ELIZABETH GARZA ET AL	10493-2	T-2114-12-11	Order of Sale Levy, Deed Notice Package	X		X			212348	\$275.00
Total												\$12,717.50
Grand Total												\$12,717.50



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

Approved by:

Constable, Precinct 2

Prepared by:

Maria Castellon

30-Jun-17

Page Totals
Grand Totals

Approved by:

stable, Precinct 2

HIDALGO COUNTY AUDITOR'S OFFICE

revised

Page 2 of 2

County Auditor's Form AS-C-002

Revised: 1/13

CONSTABLE, PCT. 3 LARRY GALLARDO MONTHLY REPORT

For the Month Ending JUNE

DATE	PLAINTIFF'S NAME	DEFENDANT'S NAME	RECEIPT NUMBER	CAUSE NUMBER	TYPE OF SERVICE				Justice Clerk	County Clerk	District Clerk	Const Sale	TREASURER RECEIPT	AMOUNTS DUE TO COUNTY
					OUT OF COUNTY (OC)	IN-COUNTY (IC)	OC	IC						
5/2017	CITY OF PALMVIEW, ET AL	STARR TELECOM	C3-2017-593	T-0758-17-E	TAX WARRANT		X				X		211595	200.00
5/2017	HIDALGO COUNTY, ET AL	QUINTEROS OVERSTOCK	C3-2017-594	T-0726-17-I	TAX WARRANT		X				X		211595	200.00
5/2017	ESMS	JESUS GONZALEZ	C3-2017-595	SC3-17-2356	CITATION (PARKER CO)			X					211595	75.00
5/2017	MIDLAND FUNDING LLC	LA JOYA AREA FEDERAL CREDIT UNION	C3-2017-596	SC17-0030-131	WRIT OF GARNISHMENT			X	X				211596	80.00
8/2017	THE FROST BANK	MANUEL A MACIEL DBA JP DIST. OF SOUTH TEXAS	C3-2017-597	CL-07-1337-B	WRIT OF EXECUTION			X		X			211979	200.00
9/2017	HIDALGO COUNTY, ET AL	ORNELAS RODOLFO	C3-2017-598	T-0730-17-G	TAX WARRANT			X			X		211980	200.00
9/2017	REPUBLIC CREDIT ONE	MARY LOU HENRY	C3-2017-599	CL-09-2608-A	WRIT OF EXECUTION			X		X			211980	200.00
12/2017	SIARMAINE F. PINNICKINS	RAMIRO RODRIGUEZ	C3-2017-600	171200221267	CITATION (HARRIS CO)			X					211982	75.00
19/2017	IN THE INTEREST OF J L GARZA, E K GARZA, & M V GARZA		C3-2017-601	F-3009-17-E	WRIT OF ATTACHMENT - PERSON			X			X		211983	80.00
21/2017	UNIFUND CCR	ARNOLDO G. PENA	C3-2017-602	CL-07-1252-E	LEVY, DEED, & NOTICE & PKG 1 CERTIFIED MAIL			X		X			211985	90.00
21/2017	PORTFOLIO RECOVERY ASSOCIATES	EMETERIO VASQUEZ	C3-2017-603	DC17-0156-J41	CITATION			X					211985	75.00
21/2017	HIDALGO COUNTY, ET AL	MEJAMAS ROPA USADA	C3-2017-604	T-0725-17-E	TAX WARRANT			X			X		211985	200.00
21/2017	HIDALGO COUNTY, ET AL	TAQUERIA MOLCAS	C3-2017-605	T-0723-17-B	TAX WARRANT			X			X		211985	200.00
21/2017	HIDALGO COUNTY, ET AL	POLLITO GRILLED CHICKEN VALLE DE PALMAS ADULT	C3-2017-606	T-0732-17-B	TAX WARRANT			X			X		211985	200.00
21/2017	PSJA ISD, ET AL	DAY CARE	C3-2017-607	T-0731-17-E	TAX WARRANT			X			X		211985	200.00
Page Total														\$2,275.00
Grand Total														\$2,275.00



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

Approved by

[Signature]

Prepared by

Constable, Precinct 3

For the Month Ending June

५

Constable, Precinct 3

ALCO COUNTY AUDITOR'S OFFICE

APPROVED BY: [Signature]
DATE: 7/14/17

Revised: 3/01

Only Auditor's Form AS-C-002

20

X 24

Prepared by: **Nayla Muñoz**

County Auditor's Form AS-C-402

HIDALGO COUNTY AUDITOR'S OFFICE

APPROVED BY: one J. G. 11.15

DATE: 04/17/2020

101

101

HIDALGO COUNTY PLANNING DEPARTMENT

MONTHLY FEES REPORT

FOR THE MONTH OF: June 2017

PAGE 1 OF 6

Part I: RECAP OF COLLECTIONS

A. TOTAL CASH COLLECTED			\$ 41,710.00
1 HELD IN ESCROW			
a. EDINBURG	\$ 23,600.00	X3	
b. MISSION	\$ -		
c. WESLACO	\$ -		\$ 23,600.00 ^
2 UTILITY CERTIFICATE FEE			
a. EDINBURG	\$ 4,920.00	X3	
b. MISSION	\$ 3,240.00	X4	
c. WESLACO	\$ 4,710.00	X5	\$ 12,870.00 ^
3 SUBDIVISION FEES			
a. EDINBURG	\$ 5,240.00	X3	
b. MISSION	\$ -		
c. WESLACO	\$ -		\$ 5,240.00 ^

TOTAL AMOUNT DUE TO THE COUNTY TREASURER: **\$ 41,710.00** ^

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

Name of Fee Collected	Statutory Reference	Fee Amt.	GL Account Number	Amount Collected
1/3 Paving Escrow			Account is Determined per Project	\$ 23,600.00 ^ From X3
Septic Tank-Held in Escrow	LGC § 232.027	\$1500/septic	1100-211-00-000-018-0-000	\$ -
Other-Held in Escrow			1100-211-00-000-026-0-000	\$ -
Utility Subdivision Fees	LGC § 232.028(g) 8/7/07 CT Approval	\$30	1100-341-30-210-003-0-000	\$ 12,870.00 ^ X3, X5
Subdivision Fees	LGC § 232.0021 11/29/2011 CT	Varies per acreage	1100-341-30-210-001-0-000	\$ 5,240.00 ^ From X3
TOTAL AMOUNT DUE TO THE COUNTY TREASURER:				\$ 41,710.00 ^

variance should => "0"

PREPARED BY: Heidi Sosin DATE PREPARED: July 12, 2017

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

RECEIVED
JUL 13 2017

DIRECTOR OF PLANNING

DATE

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

AUDITED BY: THE HIDALGO COUNTY AUDITOR'S OFFICE
DATE: 08/02/17
J.C. 8/3/17

VI

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

PAGE 2 OF 6

Part III: SUMMARY OF FEES COLLECTED

1 HELD IN ESCROW

a. 1/3 PAVING	\$ 23,600.00	From X3
b. SEPTIC TANK	\$ -	
c. OTHER	\$ -	\$ 23,600.00

2 UTILITY CERTIFICATE FEE

\$ 12,870.00 From X1

3 SUBDIVISION FEES

a. FILING/REVIEW FEE	\$ 4,740.00	From
b. 2% INSPECTION FEE	\$ -	X3
c. MAPS	\$ -	\$ 5,240.00
d. SUBD. RULES BOOK	\$ -	
e. OTHER	\$ 500.00	

TOTAL AMOUNT COLLECTED

\$ 41,710.00

HIDALGO COUNTY PLANNING DEPARTMENT
MONTHLY FEES REPORT - EDINBURG LOCATION - PAGE 3
FOR THE MONTH ENDED JUNE 2017

Receipt Date	Receipt # Sequence		Total Collected	ESCROW			UTILITY CERTIFICATE FEE (\$30)	SUBDIVISION FEES				EDINBURG LOCATION			COUNTY TREASURER			OVER/ (SHORT)
	BEG #	END #		1/3 PAVING	SEPTIC TANK	OTHER		FILLING/ REVIEW FEE	2% INSPECTION FEE	MAPS	SUBD. RULES BK.	Other	Date of Deposit	Deposit Slip #	Receipt Amount	Receipt No.	Receipt Date	
1 6/1/2017	75825	75838	420.00	0.00	0.00	0.00	420.00	0.00	0.00	0.00	0.00	32102470	420.00	211577	06/16/17	-		
2 6/2/2017	75839	75853	725.00	0.00	0.00	0.00	420.00	305.00	0.00	0.00	0.00	32102471	725.00	211589	06/16/17	-		
3 6/5/2017	75854	75861	240.00	0.00	0.00	0.00	240.00	0.00	0.00	0.00	0.00	32102472	240.00	211593	06/16/17	-		
4 6/6/2017	75862	75871	2875.00	0.00	0.00	0.00	240.00	2435.00	0.00	0.00	200.00	32102473	2875.00	211601	06/16/17	-		
5 6/7/2017	75872	75873	60.00	0.00	0.00	0.00	60.00	0.00	0.00	0.00	0.00	32102474	60.00	211668	06/19/17	-		
6 6/8/2017	75874	75879	180.00	0.00	0.00	0.00	180.00	0.00	0.00	0.00	0.00	32102475	180.00	211672	06/19/17	-		
7 6/9/2017	75880	75887	240.00	0.00	0.00	0.00	240.00	0.00	0.00	0.00	0.00	32102476	240.00	211675	06/19/17	-		
8 6/12/2017	75888	75895	1070.00	0.00	0.00	0.00	180.00	790.00	0.00	0.00	100.00	32102477	1070.00	211679	06/19/17	-		
9 6/13/2017	75896	75901	23750.00	0.00	0.00	0.00	150.00	0.00	0.00	0.00	0.00	32102478	23750.00	211683	06/19/17	-		
10 6/14/2017	75902	75908	210.00	0.00	0.00	0.00	210.00	0.00	0.00	0.00	0.00	32102479	210.00	211728	06/20/17	-		
11 6/16/2017	75909	75913	150.00	0.00	0.00	0.00	150.00	0.00	0.00	0.00	0.00	32102480	150.00	212399	07/11/17	-		
12 6/16/2017	75914	75920	785.00	0.00	0.00	0.00	180.00	605.00	0.00	0.00	0.00	32102481	785.00	212403	07/11/17	-		
13 6/19/2017	75921	75940	740.00	0.00	0.00	0.00	540.00	0.00	0.00	0.00	200.00	32102482	740.00	212406	07/11/17	-		
14 6/20/2017	75941	75947	210.00	0.00	0.00	0.00	210.00	0.00	0.00	0.00	0.00	32102483	210.00	212411	07/11/17	-		
15 6/21/2017	75948	75954	210.00	0.00	0.00	0.00	210.00	0.00	0.00	0.00	0.00	32102484	210.00	212414	07/11/17	-		
16 6/22/2017	75955	75963	270.00	0.00	0.00	0.00	270.00	0.00	0.00	0.00	0.00	32102485	270.00	212419	07/11/17	-		
17 6/23/2017	75964	75968	150.00	0.00	0.00	0.00	150.00	0.00	0.00	0.00	0.00	32102486	150.00	212422	07/11/17	-		
18 6/26/2017	75969	75973	150.00	0.00	0.00	0.00	150.00	0.00	0.00	0.00	0.00	32102487	150.00	212438	07/11/17	-		
19 6/27/2017	75974	75978	725.00	0.00	0.00	0.00	120.00	605.00	0.00	0.00	0.00	32102488	725.00	212441	07/11/17	-		
20 6/28/2017	75979	75984	150.00	0.00	0.00	0.00	150.00	0.00	0.00	0.00	0.00	32102489	150.00	212444	07/11/17	-		
21 6/29/2017	75985	75988	120.00	0.00	0.00	0.00	120.00	0.00	0.00	0.00	0.00	32102490	120.00	212448	07/11/17	-		
22 6/30/2017	75989	75999	330.00	0.00	0.00	0.00	330.00	0.00	0.00	0.00	0.00	32102491	330.00	212450	07/11/17	-		
23 7/1/2017			0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0				-		
24 7/2/2017			0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0				-		
25 7/3/2017			0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0				-		
26 7/6/2017			0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0				-		
27 7/7/2017			0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0				-		
28 7/8/2017			0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0				-		
29 7/9/2017			0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0				-		
30 7/10/2017			0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0				-		
TOTAL			33,760.00	23,600.00	0.00	0.00	4,920.00	4,740.00	0.00	0.00	500.00					0.00		

COUNTY AUDITOR'S FORM: RE-PLAN-014 A

To X1/X2

HIDALGO COUNTY PLANNING DEPARTMENT
MONTHLY FEES REPORT - MISSION LOCATION - PAGE 4
FOR THE MONTH ENDED JUNE 2017

	Receipt Date	HD Receipt # Sequence		Total Collected	ESCROW		UTILITY CERTIFICATE FEE (\$30)	SUBDIVISION FEE	MISSION LOCATION		COUNTY TREASURER			OVER/ (SHORT)
		BEG #	END #		1/3 PAVING	SEPTIC TANK			Date of Deposit	Deposit Slip #	Receipt Amount	Receipt No.	Receipt Date	
1	6/1/2017	46073	46077	150.00	0.00	0.00	150.00	-	06/01/17	33102431	150.00	211588	06/16/17	-
2	6/2/2017	46078	46080	90.00	0.00	0.00	90.00	0	06/02/17	33102432	90.00	211590	06/16/17	-
3	6/5/2017	46081	46083	90.00	0.00	0.00	90.00	0	06/05/17	33102433	90.00	211594	06/16/17	-
4	6/6/2017	46084	46087	120.00	0.00	0.00	120.00	0	06/06/17	33102434	120.00	211606	06/16/17	-
5	6/7/2017	46088	46090	90.00	0.00	0.00	90.00	0	06/07/17	33102435	90.00	211671	06/19/17	-
6	6/8/2017	46091	46099	270.00	0.00	0.00	270.00	0	06/08/17	33102436	270.00	211674	06/19/17	-
7	6/9/2017	46100	46104	150.00	0.00	0.00	150.00	0	06/09/17	33102437	150.00	211677	06/19/17	-
8	6/12/2017	46105	46109	150.00	0.00	0.00	150.00	0	06/12/17	33102438	150.00	211681	06/19/17	-
9	6/13/2017	46110	46111	60.00	0.00	0.00	60.00	0	06/13/17	33102439	60.00	211685	06/19/17	-
10	6/14/2017	46112	46116	150.00	0.00	0.00	150.00	0	06/14/17	33102440	150.00	211678	06/19/17	-
11	6/15/2017	46117	46122	180.00	0.00	0.00	180.00	0	06/15/17	33102441	180.00	212401	07/11/17	-
12	6/16/2017	46123	46130	240.00	0.00	0.00	240.00	0	06/16/17	33102442	240.00	212405	07/11/17	-
13	6/19/2017	46131	46136	180.00	0.00	0.00	180.00	0	06/19/17	33102443	180.00	212408	07/11/17	-
14	6/20/2017	46137	46143	210.00	0.00	0.00	210.00	0	06/20/17	33102444	210.00	212413	07/11/17	-
15	6/21/2017	46144	46147	120.00	0.00	0.00	120.00	0	06/21/17	33102445	120.00	212418	07/11/17	-
16	6/22/2017	46148	46155	240.00	0.00	0.00	240.00	0	06/22/17	33102446	240.00	212421	07/11/17	-
17	6/23/2017	46156	46157	60.00	0.00	0.00	60.00	0	06/23/17	33102447	60.00	212426	07/11/17	-
18	6/26/2017	46158	46158	30.00	0.00	0.00	30.00	0	06/26/17	33102448	30.00	212439	07/11/17	-
19	6/27/2017	46159	46167	270.00	0.00	0.00	270.00	0	06/27/17	33102449	270.00	212443	07/11/17	-
20	6/28/2017	46168	46168	30.00	0.00	0.00	30.00	0	06/28/17	33102450	30.00	212446	07/11/17	-
21	6/29/2017	46169	46180	360.00	0.00	0.00	360.00	0	06/29/17	33102451	360.00	212449	07/11/17	-
22	6/30/2017	-	-	0.00	0.00	0.00	0.00	0	-	-				-
23	7/1/2017													-
24	7/2/2017													-
25	7/3/2017													-
26	7/6/2017													-
27	7/7/2017													-
28	7/8/2017													-
29	7/9/2017													-
30	7/10/2017													-
TOTAL				3,240.00	0.00		3,240.00	0.00						0.00

HIDALGO COUNTY PLANNING DEPARTMENT
MONTHLY FEES REPORT - WESLACO LOCATION - PAGE 5
FOR THE MONTH ENDED JUNE 2017

	Receipt Date	HD Receipt # Sequence		Total Collected	ESCROW		UTILITY	SUBDIVISION FEE	Weslaco Location		COUNTY TREASURER			OVER/ (SHORT)
		BEG #	END #		1/3 PAVING	SEPTIC TANK	CERTIFICATE FEE (\$30)		Date of Deposit	Deposit Slip #	Receipt Amount	Receipt No.	Receipt Date	
1	6/1/2017	25011	25016	180.00	0.00	0.00	180.00	-	06/01/17	31102409	180.00	211586	06/16/17	-
2	6/2/2017	25017	25023	210.00	0.00	0.00	210.00	0	06/02/17	31102410	210.00	211592	06/16/17	-
3	6/5/2017	25024	25037	420.00	0.00	0.00	420.00	0	06/05/17	31102411	420.00	211597	06/16/17	-
4	6/6/2017	25038	25042	150.00	0.00	0.00	150.00	0	06/06/17	31102412	150.00	211605	06/16/17	-
5	6/7/2017	25043	25049	210.00	0.00	0.00	210.00	0	06/07/17	31102413	210.00	211670	06/19/17	-
6	6/8/2017	25050	25063	420.00	0.00	0.00	420.00	0	06/08/17	31102414	420.00	211673	06/19/17	-
7	6/9/2017	25064	25074	330.00	0.00	0.00	330.00	0	06/09/17	31102415	330.00	211676	06/19/17	-
8	6/12/2017	25075	25079	150.00	0.00	0.00	150.00	0	06/12/17	31102416	150.00	211680	06/19/17	-
9	6/13/2017	25080	25090	330.00	0.00	0.00	330.00	0	06/13/17	31102417	330.00	211684	06/19/17	-
10	6/14/2017	25091	25100	300.00	0.00	0.00	300.00	0	06/14/17	31102418	300.00	211729	06/20/17	-
11	6/15/2017	25101	25105	150.00	0.00	0.00	150.00	0	06/15/17	31102419	150.00	212400	07/11/17	-
12	6/16/2017	25106	25107	60.00	0.00	0.00	60.00	0	06/16/17	31102420	60.00	212404	07/11/17	-
13	6/19/2017	25108	25111	120.00	0.00	0.00	120.00	0	06/19/17	31102421	120.00	212407	07/11/17	-
14	6/20/2017	25112	25113	60.00	0.00	0.00	60.00	0	06/20/17	31102422	60.00	212412	07/11/17	-
15	6/21/2017	25114	25118	150.00	0.00	0.00	150.00	0	06/21/17	31102423	150.00	212416	07/11/17	-
16	6/22/2017	25119	25127	270.00	0.00	0.00	270.00	0	06/22/17	31102424	270.00	212420	07/11/17	-
17	6/23/2017	25128	25134	210.00	0.00	0.00	210.00	0	06/23/17	31102425	210.00	212423	07/11/17	-
18	6/26/2017	25135	25141	210.00	0.00	0.00	210.00	0	06/26/17	31102426	210.00	212440	07/11/17	-
19	6/27/2017	25142	25147	180.00	0.00	0.00	180.00	0	06/27/17	31102427	180.00	212442	07/11/17	-
20	6/28/2017	25148	25153	180.00	0.00	0.00	180.00	0	06/28/17	31102428	180.00	212445	07/11/17	-
21	6/29/2017	25154	25160	210.00	0.00	0.00	210.00	0	06/29/17	31102429	210.00	212451	07/11/17	-
22	6/30/2017	25161	25167	210.00	0.00	0.00	210.00	0	06/30/17	31102430	210.00	212454	07/11/17	-
23	7/1/2017													-
24	7/2/2017													-
25	7/3/2017													-
26	7/6/2017													-
27	7/7/2017													-
28	7/8/2017													-
29	7/9/2017													-
30	7/10/2017													-
TOTAL				4,710.00	0.00		4,710.00	0						0.00

To X1

AUDITED BY: THE HIDALGO
COUNTY AUDITOR'S OFFICE

DATE: 7/25/17 J. C. 8/2/17
June, 2017

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

Receipt Date	Receipt # Sequence		Total Collected	Credit Card Amount (Direct Deposit)	LONE STAR NATIONAL BANK			COUNTY TREASURER				OVER/ (SHORT)
	BEG #	END #			Deposit Amount	Date of Deposit	Deposit Slip Number	Receipt Amount	Receipt Date	Receipt Number	Diff on Dates	
1	1-Jun	212-24221	212-24272	\$ 1,475.00	\$ 200.00	\$ 1,275.00	6/1/17	212 00611	\$ 1,475.00	6/16/2017	211584	-15 \$
2	2-Jun	212-24273	212-24338	\$ 2,100.00	\$ 400.00	\$ 1,700.00	6/2/17	212 00612	\$ 2,100.00	6/16/2017	211585	-14 \$
3	3-Jun											0 \$
4	4-Jun											0 \$
5	5-Jun	212-24339	212-24387	\$ 1,850.00	\$ 600.00	\$ 1,250.00	6/5/17	212 00613	\$ 1,850.00	6/16/2017	211587	-11 \$
6	6-Jun	212-24388	212-24431	\$ 1,575.00	\$ 425.00	\$ 1,150.00	6/6/17	212 00614	\$ 1,575.00	6/16/2017	211591	-10 \$
7	7-Jun	212-24432	212-24487	\$ 1,075.00	\$ 150.00	\$ 925.00	6/7/17	212 00615	\$ 1,075.00	7/5/2017	212159	-28 \$
8	8-Jun	212-24488	212-24500	\$ 1,100.00	\$ 175.00	\$ 925.00	6/8/17	212 00616	\$ 1,100.00	6/19/2017	211652	-11 \$
9	9-Jun	212-24501	212-24582	\$ 1,925.00	\$ 525.00	\$ 1,400.00	6/9/17	212 00617	\$ 1,925.00	6/19/2017	211661	-10 \$
10	10-Jun											0 \$
11	11-Jun											0 \$
12	12-Jun	212-24583	212-24613	\$ 1,325.00	\$ 325.00	\$ 1,000.00	6/12/17	212 00618	\$ 1,325.00	6/28/2017	211910	-14 \$
13	13-Jun	212-24614	212-24657	\$ 1,375.00	\$ 175.00	\$ 1,200.00	6/13/17	212 00619	\$ 1,375.00	6/28/2017	211913	-135 \$
14	14-Jun	212-24658	212-24694	\$ 1,100.00	\$ 175.00	\$ 925.00	6/14/17	212 00620	\$ 1,100.00	6/28/2017	211914	-12 \$
15	15-Jun	212-24695	212-24736	\$ 1,325.00	\$ 275.00	\$ 1,050.00	6/15/17	212 00621	\$ 1,325.00	6/28/2017	211916	-11 \$
16	16-Jun	212-24737	212-24792	\$ 1,575.00	\$ 175.00	\$ 1,400.00	6/16/17	212 00622	\$ 1,575.00	6/28/2017	211917	-10 \$
17	17-Jun											0 \$
18	18-Jun											0 \$
19	19-Jun	212-24793	212-24838	\$ 1,350.00	\$ 150.00	\$ 1,200.00	6/19/17	212 00623	\$ 1,350.00	6/28/2017	211918	-7 \$
20	20-Jun	212-24839	212-24874	\$ 1,250.00	\$ 350.00	\$ 900.00	6/20/17	212 00624	\$ 1,250.00	6/28/2017	211919	-6 \$
21	21-Jun	212-24875	212-24913	\$ 1,275.00	\$ 300.00	\$ 975.00	7/5/17	212 00625	\$ 1,275.00	7/5/2017	212160	0 \$
22	22-Jun	212-24914	212-24951	\$ 1,400.00	\$ 350.00	\$ 1,050.00	6/22/17	212 00626	\$ 1,400.00	7/5/2017	212161	-13 \$
23	23-Jun	212-24952	212-25011	\$ 2,425.00	\$ 925.00	\$ 1,500.00	6/23/17	212 00627	\$ 2,425.00	7/5/2017	212162	-12 \$
24	24-Jun											0 \$
25	25-Jun											0 \$
26	26-Jun	212-25012	212-25083	\$ 1,725.00	\$ 250.00	\$ 1,475.00	6/26/17	212 00628	\$ 1,725.00	7/5/2017	212164	-9 \$
27	7-Jun	212-25084	212-25104	\$ 1,775.00	\$ 375.00	\$ 1,400.00	6/27/17	212 00629	\$ 1,775.00	7/5/2017	212165	-8 \$
28	28-Jun	212-25105	212-25127	\$ 875.00	\$ 125.00	\$ 750.00	6/28/17	212 00630	\$ 875.00	7/5/2017	212166	-7 \$
29	29-Jun	212-25128	212-25162	\$ 1,275.00	\$ 500.00	\$ 775.00	6/29/17	212 00631	\$ 1,275.00	7/5/2017	212195	-6 \$
30	30-Jun	212-25163	212-25228	\$ 2,850.00	\$ 825.00	\$ 1,825.00	6/30/17	212 00632	\$ 2,850.00	7/7/2017	212347	-7 \$
31	1-Jul											0 \$
TOTALS				\$ 34,125.00	\$ 7,750.00	\$ 26,375.00						\$ -

TOTAL AMOUNT DUE TO GENERAL FUND—1108-322-70-121-000-0-000	\$ 34,125.00
LESS: TOTAL AMOUNT REMITTED TO GENERAL FUND (DIRECT DEPOSIT)	\$ 7,750.00
TOTAL FUNDS DUE TO THE COUNTY TREASURER	\$ 26,375.00

PREPARED BY:

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

APPROVED BY

DATE

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

COUNTY AUDITOR'S FORM: RE-PC1-005 REVISED:

RECEIVED

JUL 17 2017

Hidalgo County
AUDITORS OFFICE

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

JUNE 2017

Receipt Date	Receipt # Sequence		Total Collected	Credit Card Amount (Direct Deposit)	LONE STAR NATIONAL BANK			COUNTY TREASURER				OVER/ (SHORT)
	BEG #	END #			Deposit Amount	Date of Deposit	Deposit Slip Number	Receipt Amount	Receipt Date	Receipt Number	Diff on Dates	
1	1-Jun	222-04969	222-04970	\$ 50.00				\$ 50.00	6/15/2017	211510	-13	\$ -
2	2-Jun	222-04971	222-04978	\$ 275.00	\$ 25.00	\$ 250.00	6/6/17	\$ 275.00	6/15/2017	211511	-9	\$ -
3	3-Jun	CLOSED					222				0	\$ -
4	4-Jun	CLOSED					222				0	\$ -
5	5-Jun	222-04979	222-04985	\$ 250.00	\$ 25.00	\$ 225.00	6/6/17	\$ 250.00	6/15/2017	211513	-9	\$ -
6	6-Jun	222-04986	222-04993	\$ 225.00	\$ 25.00	\$ 200.00	6/6/17	\$ 225.00	6/15/2017	211514	-9	\$ -
7	7-Jun	222-04994	222-04998	\$ 150.00		\$ 150.00	6/7/17	\$ 150.00	6/15/2017	211515	-8	\$ -
8	8-Jun	222-04999	222-05003	\$ 200.00	\$ 25.00	\$ 175.00	6/9/17	\$ 200.00	6/15/2017	211516	-6	\$ -
9	9-Jun	222-05004	222-05008	\$ 225.00		\$ 225.00	6/9/17	\$ 225.00	6/15/2017	211517	-6	\$ -
10	10-Jun	CLOSED					222				0	\$ -
11	11-Jun	CLOSED					222				0	\$ -
12	12-Jun	222-05009	222-05011	\$ 75.00		\$ 75.00	6/13/17	\$ 75.00	6/15/2017	211518	-2	\$ -
13	13-Jun	222-05013	222-05017	\$ 125.00		\$ 125.00	6/13/17	\$ 125.00	6/15/2017	211519	-2	\$ -
14	14-Jun	222-05018	222-05022	\$ 200.00	\$ 25.00	\$ 175.00	6/14/17	\$ 200.00	6/26/2017	211945	-12	\$ -
15	15-Jun	222-05023	222-05026	\$ 100.00		\$ 100.00	6/16/17	\$ 100.00	7/6/2017	212259	-20	\$ -
16	16-Jun	222-05027	222-05028	\$ 50.00		\$ 50.00	6/21/17	\$ 50.00	7/6/2017	212260	-15	\$ -
17	17-Jun	CLOSED					222				0	\$ -
18	18-Jun	CLOSED					222				0	\$ -
19	19-Jun	222-05029	222-05033	\$ 175.00	\$ 50.00	\$ 125.00	6/21/17	\$ 175.00	7/6/2017	212261	-15	\$ -
20	20-Jun	222-05034	222-05037	\$ 150.00	\$ 50.00	\$ 100.00	6/21/17	\$ 150.00	7/6/2017	212262	-15	\$ -
21	21-Jun	222-05038	222-05039	\$ 50.00		\$ 50.00	6/22/17	\$ 50.00	7/5/2017	212189	-13	\$ -
22	22-Jun	222-05040	222-05044	\$ 150.00	\$ 25.00	\$ 125.00	6/22/17	\$ 150.00	7/5/2017	212190	-13	\$ -
23	23-Jun	222-05045	222-05046	\$ 50.00		\$ 50.00	6/27/17	\$ 50.00	7/5/2017	212191	-8	\$ -
24	24-Jun	CLOSED					222				0	\$ -
25	25-Jun	CLOSED					222				0	\$ -
26	26-Jun	222-05047	222-05049	\$ 100.00		\$ 100.00	6/27/17	\$ 100.00	7/5/2017	212192	-8	\$ -
26	27-Jun	222-05050	222-05053	\$ 100.00	\$ 75.00	\$ 25.00	6/28/17	\$ 100.00	7/5/2017	212193	-7	\$ -
27	28-Jun	222-05054	222-05057	\$ 100.00		\$ 100.00	6/28/17	\$ 100.00	7/5/2017	212194	-7	\$ -
29	29-Jun	222-05058	222-05059	\$ 50.00		\$ 50.00	6/30/17	\$ 50.00	7/7/2017	212309	-7	\$ -
30	30-Jun	222-05060	222-05062	\$ 75.00		\$ 75.00	7/5/17	\$ 75.00	7/11/2017	212394	-6	\$ -
31	1-Jul						222				0	\$ -
TOTALS			\$ 2,925.00	\$ 325.00	\$ 2,600.00			\$ 2,925.00				\$ -

TOTAL AMOUNT DUE TO GENERAL FUND-----1100-322-70-122-000-0-000-----	\$ 2,925.00
LESS: TOTAL AMOUNT REMITTED TO GENERAL FUND (COUNTY TREASURER)-----	\$ 2,925.00
OVER/(SHORT)-----	\$ -

PREPARED BY: Mary Meave

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

7-18-17
DATE

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

COUNTY AUDITOR'S FORM RE-PC2-2-005 REVISED 12/2014

HIDALGO COUNTY AUDITOR'S OFFICE
APPROVED BY: Bmo
DATE: 8/1/17

X1

COUNTY OF HIDALGO, TEXAS
SWIMMING POOL, PRECINCT 2
MONTHLY REPORT FOR THE MONTH ENDING: June 2017

Receipt Date	Ticket # Sequence		Total Collected	ADULT		CHILDREN		BODY BOARD		COUNTY TREASURER			DEPOSIT SLIP NUMBER	OVER/ (SHORT)
	BEG #	END #		HOW MANY?	FEE (\$1)	HOW MANY?	FEE (\$0.50)	HOW MANY?	FEE (\$1)	Deposit Amount	Date of Deposit	Receipt Number		
1	1-Jun	2451	\$32.00	18	\$ 18.00	24	\$ 12.00	2	\$ 2.00	\$32.00	06/02/17	211227	221 00617	\$ -
2	2-Jun	2462	\$41.50	25	\$ 25.00	19	\$ 9.50	7	\$ 7.00	\$41.50	06/19/17	211662	221 00618	\$ -
3	3-Jun	2471	\$ 14.50	7	\$ 7.00	9	\$ 4.50	3	\$ 3.00	\$ 14.50	06/19/17	211663	221 00619	\$ -
4	4-Jun	2478	\$68.00	29	\$ 29.00	46	\$ 23.00	16	\$ 16.00	\$ 68.00	06/19/17	211664	221 00620	\$ -
5	5-Jun	Closed	\$ -										221	\$ -
6	6-Jun	2510	\$ 42.00	19	\$ 19.00	22	\$ 11.00	12	\$ 12.00	\$ 42.00	06/19/17	211665	221 00621	\$ -
7	7-Jun	2522	\$ 33.50	11	\$ 11.00	33	\$ 16.50	6	\$ 6.00	\$ 33.50	06/19/17	211666	221 00622	\$ -
8	8-Jun	2537	\$ 33.50	20	\$ 20.00	17	\$ 8.50	5	\$ 5.00	\$ 33.50	06/19/17	211667	221 00623	\$ -
9	9-Jun	2547	\$ 36.00	19	\$ 19.00	18	\$ 9.00	8	\$ 8.00	\$ 36.00	06/26/17	211937	221 00624	\$ -
10	10-Jun	2557	\$67.50	33	\$ 33.00	43	\$ 21.50	13	\$ 13.00	\$ 67.50	06/26/17	211938	221 00626	\$ -
11	11-Jun	2578	\$63.00	20	\$ 20.00	42	\$ 21.00	12	\$ 12.00	\$ 53.00	06/26/17	211939	221 00627	\$ -
12	12-Jun	Closed	\$ -										221	\$ -
13	13-Jun	2596	\$ 21.00	7	\$ 7.00	14	\$ 7.00	7	\$ 7.00	\$ 21.00	06/26/17	211941	221 00628	\$ -
14	14-Jun	2601	\$ 20.50	9	\$ 9.00	13	\$ 6.50	5	\$ 5.00	\$ 20.50	06/26/17	211942	221 00629	\$ -
15	15-Jun	2607	\$ 15.50	6	\$ 6.00	11	\$ 5.50	4	\$ 4.00	\$ 15.50	06/26/17	211943	221 00630	\$ -
16	16-Jun	2612	\$ 30.00	14	\$ 14.00	26	\$ 13.00	3	\$ 3.00	\$ 30.00	07/05/17	212177	221 00631	\$ -
17	17-Jun	2625	\$ 61.50	37	\$ 37.00	33	\$ 16.50	8	\$ 8.00	\$ 61.50	07/05/17	212178	221 00632	\$ -
18	18-Jun	2653	\$ 53.00	34	\$ 34.00	22	\$ 11.00	8	\$ 8.00	\$ 53.00	07/05/17	212179	221 00633	\$ -
19	19-Jun	Closed	\$ -										221	\$ -
20	20-Jun	2665	\$ 23.50	10	\$ 10.00	21	\$ 10.50	3	\$ 3.00	\$ 23.50	07/05/17	212180	221 00634	\$ -
21	21-Jun	2675	\$ 2.50	2	\$ 2.00	1	\$ 0.50	0	\$ -	\$ 2.50	07/05/17	212181	221 00635	\$ -
22	20-Jun	2676	\$ 2.00	1	\$ 1.00	2	\$ 1.00	0	\$ -	\$ 2.00	07/05/17	212180	221 00634	\$ -
23	21-Jun	2677	\$ 2.00	1	\$ 1.00	2	\$ 1.00	0	\$ -	\$ 2.00	07/05/17	212181	221 00635	\$ -
24	22-Jun	2679	\$ 29.50	16	\$ 16.00	27	\$ 13.50		\$ -	\$ 29.50	07/05/17	212182	221 00636	\$ -
25	23-Jun	2682	\$ 11.50	9	\$ 9.00	3	\$ 1.50	1	\$ 1.00	\$ 11.50	07/05/17	212183	221 00637	\$ -
26	24-Jun	2685	\$ 26.00	18	\$ 18.00	10	\$ 5.00	3	\$ 3.00	\$ 26.00	07/05/17	212184	221 00638	\$ -
26	22-Jun	2693	\$ 1.50	0	\$ -	3	\$ 1.50	0	\$ -	\$ 1.50	07/05/17	212182	221 00636	\$ -
27	24-Jun	2694	\$ 34.00	20	\$ 20.00	20	\$ 10.00	4	\$ 4.00	\$ 34.00	07/05/17	212184	221 00638	\$ -
29	25-Jun	2705	\$ 15.00	5	\$ 5.00	12	\$ 6.00	4	\$ 4.00	\$ 15.00	07/05/17	212185	221 00639	\$ -
30	26-Jun	Closed	\$ -										221	\$ -
31	27-Jun	2708	\$ 24.50	10	\$ 10.00	19	\$ 9.50	5	\$ 5.00	\$ 24.50	07/05/17	212186	221 00640	\$ -

TOTAL \$795.00 400 \$ 400.00 512 \$ 256.00 139 \$ 139.00 \$795.00

Page 1 795.00
Page 2 73.00 868.00

TOTAL AMOUNT ON 1ST PAGE \$795.00 TOTAL AMOUNT ON 2ND PAGE \$73.00

TOTAL AMOUNT DUE TO GENERAL FUND-----1100-347-40-122-000-0-000-----

LESS: TOTAL AMOUNTS REMITTED TO GENERAL FUND-----

TOTAL FUNDS DUE TO THE COUNTY TREASURER-----

\$ 868.00
\$ 868.00
\$ 868.00
\$ -

X28

PREPARED BY: Eduardo Cantu

DATE: 7/11/17

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

EDUARDO "EDDIE" CANTU
COMMISSIONER PRCT NO 2

HIDALGO COUNTY AUDITOR'S OFFICE

APPROVED BY: [Signature]
DATE: 8/11/17

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.#2-002 REVISED 6/13/11

XI

COUNTY OF HIDALGO, TEXAS
SWIMMING POOL, PRECINCT 2
MONTHLY REPORT FOR THE MONTH ENDING: June 2017 (2ndpage)

	Receipt Date	Ticket # Sequence		Total Collected	ADULT		CHILDREN		BODY BOARD		COUNTY TREASURER			DEPOSIT SLIP NUMBER	OVER/ (SHORT)	
		BEG #	END #		HOW MANY?	FEE (\$1)	HOW MANY?	FEE (\$0.50)	HOW MANY?	FEE (\$1)	Deposit Amount	Date of Deposit	Receipt Number			
1	28-Jun	2717	✓ 2726	\$25.50	11	\$ 11.00	21	\$ 10.50	4	\$ 4.00	\$ 25.50	07/05/17	212187	221 00641	\$ -	
2	29-Jun	2727	✓ 2734	\$4.00	16	\$ 16.00	18	\$ 9.00	9	\$ 9.00	\$ 34.00	07/05/17	212188	221 00642	\$ -	
3	30-Jun	2735	✓ 2740	\$13.50	6	\$ 6.00	7	\$ 3.50	4	\$ 4.00	\$ 13.50	07/07/17	212318	221 00643	\$ -	
4														221	\$ -	
5														221	\$ -	
6														221	\$ -	
7														221	\$ -	
8														221	\$ -	
9														221	\$ -	
10														221	\$ -	
11														221	\$ -	
12														221	\$ -	
13														221	\$ -	
14														221	\$ -	
15														221	\$ -	
16														221	\$ -	
17														221	\$ -	
18														221	\$ -	
19														221	\$ -	
20														221	\$ -	
21														221	\$ -	
22														221	\$ -	
23														221	\$ -	
24														221	\$ -	
25														221	\$ -	
26														221	\$ -	
26														221	\$ -	
27														221	\$ -	
29														221	\$ -	
30														221	\$ -	
31														221	\$ -	
TOTAL \$ 73.00					33	\$ 33.00	46	\$ 23.00	17	\$ 17.00	\$ 73.00					\$ -

TOTAL AMOUNT DUE TO GENERAL FUND-----1100-347-40-122-000-0-000-----
LESS: TOTAL AMOUNTS REMITTED TO GENERAL FUND-----
TOTAL FUNDS DUE TO THE COUNTY TREASURER-----

\$ 73.00
\$ 73.00
\$ -

PREPARED BY: Eduardo Cantu

DATE: 7/11/17

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

EDUARDO "EDDIE" CANTU
COMMISSIONER PRCT NO 2

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 #2-002 REVISED 6/13/11

X/1a Page 2 of 2

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

PBC

	DATE	BEGINNING RECEIPT NUMBER	ENDING RECEIPT NUMBER	TOTAL RECEIPTS ISSUED	TOTAL RECEIPT AMOUNT	COUNTY TREASURER			DEPOSIT SLIP NUMBER
						DEPOSIT AMOUNT	DATE OF DEPOSIT	RECEIPT NUMBER	
1	6/1/2017								231
2	6/2/2017								231
3	6/3/2017 ✓	386535	386555	21	\$ 84.00	\$ 84.00	6/3/2017	211475	231 01119
4	6/4/2017 ✓	386556	386598	43	\$ 172.00	\$ 172.00	6/4/2017	211476	231 01120
5	6/5/2017								231
6	6/6/2017								231
7	6/7/2017								231
8	6/8/2017								231
9	6/9/2017								231
10	6/10/2017 ✓	386599	386675	77	\$ 308.00	\$ 308.00	6/10/2017	211478	231 01121
11	6/11/2017 ✓	386676	386715	40	\$ 160.00	\$ 160.00	6/11/2017	211479	231 01122
12	6/12/2017								231
13	6/13/2017								231
14	6/14/2017								231
15	6/15/2017								231
16	6/16/2017								231
17	6/17/2017 ✓	386716	386758	43	\$ 172.00	\$ 172.00	6/17/2017	211796	231 01123
18	6/18/2017 ✓	386759	386794	36	\$ 144.00	\$ 144.00	6/18/2017	211797	231 01124
19	6/19/2017								231
20	6/20/2017								231
21	6/21/2017								231
22	6/22/2017								231
23	6/23/2017								231
24	6/24/2017 ✓	386795	386814	20	\$ 80.00	\$ 80.00	6/24/2017	211956	231 01125
25	6/25/2017 ✓	386815	386832	18	\$ 72.00	\$ 72.00	6/25/2017	211957	231 01126
26	6/26/2017								231
27	6/27/2017								231
28	6/28/2017								231
29	6/29/2017								231
30	6/30/2017								231
31									231
					1,192.00	\$1,192.00			

TOTAL RECEIPTS AND FUNDS COLLECTED

298 x \$4.00

\$1,192.00

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

\$1,192.00
\$1,192.00

PREPARED BY GE Gerardo Flores

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

JOSE M. FLORES
COMMISSIONER PRCT NO 3

6/29/2017
DATE

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

HIDALGO COUNTY AUDITOR'S OFFICE
APPROVED BY: Bmo
DATE: 7/10/17

XI

AUDITED BY: THE HIDALGO
COUNTY AUDITOR'S OFFICE

DATE: 08/25/17

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

Jun-17

	Receipt Date	Receipt # Sequence		Total Collected	Credit Card Amount (Direct Deposit)	LONE STAR NATIONAL BANK			COUNTY TREASURER				OVER/ (SHORT)	
		BEG #	END #			Deposit Amount	Date of Deposit	Deposit Slip Number	Receipt Amount	Receipt Date	Receipt Number	Diff on Dates		
1	1-Jun	23238531	23238598	\$ 2,050.00	\$ 275.00	\$ 1,775.00	06/01/2017	232	00633	\$ 2,050.00	6/14/2017	211490	-13	\$ -
2	2-Jun	23238599	23238688	\$ 2,500.00	\$ 500.00	\$ 2,000.00	06/02/2017	232	00634	\$ 2,500.00	6/16/2017	211604	-14	\$ -
3	3-Jun	SAT						232					0	\$ -
4	4-Jun	SUN						232					0	\$ -
5	5-Jun	23238689	23238769	\$ 2,350.00	\$ 400.00	\$ 1,950.00	06/06/2017	232	00635	\$ 2,350.00	6/16/2017	211608	-10	\$ -
6	6-Jun	23238770	232-38846	\$ 2,275.00	\$ 425.00	\$ 1,850.00	06/06/2017	232	00636	\$ 2,275.00	6/16/2017	211609	-10	\$ -
7	7-Jun	232-38847	23238879	\$ 825.00	\$ 125.00	\$ 700.00	06/07/2017	232	00637	\$ 825.00	6/23/2017	211893	-16	\$ -
8	8-Jun	23238880	23238931	\$ 1,425.00	\$ 350.00	\$ 1,075.00	06/08/2017	232	00638	\$ 1,425.00	6/23/2017	211895	-15	\$ -
9	9-Jun	23238932	23239006	\$ 2,075.00	\$ 375.00	\$ 1,700.00	06/09/2017	232	00639	\$ 2,075.00	6/23/2017	211899	-14	\$ -
10	10-Jun	SAT						232					0	\$ -
11	11-Jun	SUN						232					0	\$ -
12	12-Jun	23239007	23239073	\$ 2,000.00	\$ 700.00	\$ 1,300.00	06/12/2017	232	00640	\$ 2,000.00	6/23/2017	211900	-11	\$ -
13	13-Jun	23239074	23239125	\$ 1,550.00	\$ 250.00	\$ 1,300.00	06/13/2017	232	00641	\$ 1,550.00	6/23/2017	211843	-10	\$ -
14	14-Jun	23239126	23239186	\$ 1,750.00	\$ 325.00	\$ 1,425.00	06/14/2017	232	00642	\$ 1,750.00	6/23/2017	211844	-9	\$ -
15	15-Jun	23239187	23239237	\$ 1,475.00	\$ 550.00	\$ 925.00	06/15/2017	232	00643	\$ 1,475.00	6/23/2017	211845	-8	\$ -
16	16-Jun	23239238	23239312	\$ 2,325.00	\$ 800.00	\$ 1,525.00	06/16/2017	232	00644	\$ 2,325.00	6/23/2017	211846	-7	\$ -
17	17-Jun	SAT						232					0	\$ -
18	18-Jun	SUN						232					0	\$ -
19	19-Jun	23239313	23239362	\$ 1,725.00	\$ 300.00	\$ 1,425.00	06/19/2017	232	00645	\$ 1,725.00	6/23/2017	211848	-4	\$ -
20	20-Jun	23239363	23239420	\$ 1,600.00	\$ 325.00	\$ 1,275.00	06/20/2017	232	00646	\$ 1,600.00	6/23/2017	211852	-3	\$ -
21	21-Jun	23239421	23239465	\$ 1,325.00	\$ 125.00	\$ 1,200.00	06/21/2017	232	00647	\$ 1,325.00	6/23/2017	211853	-2	\$ -
22	22-Jun	23239466	23239518	\$ 1,750.00	\$ 325.00	\$ 1,425.00	06/22/2017	232	00648	\$ 1,750.00	6/23/2017	211854	-1	\$ -
23	23-Jun	23239519	23239582	\$ 1,800.00	\$ 275.00	\$ 1,525.00	06/23/2017	232	00649	\$ 1,800.00	6/23/2017	212170	0	\$ -
24	24-Jun	SAT						232					0	\$ -
25	25-Jun	SUN						232					0	\$ -
26	26-Jun	23239583	23239674	\$ 2,800.00	\$ 425.00	\$ 2,375.00	06/26/2017	232	00650	\$ 2,800.00	7/5/2017	212171	-9	\$ -
27	27-Jun	23239675	23239723	\$ 1,400.00	\$ 200.00	\$ 1,200.00	06/27/2017	232	00651	\$ 1,400.00	7/5/2017	212172	-8	\$ -
28	28-Jun	23239724	23239768	\$ 1,225.00	\$ 150.00	\$ 1,075.00	06/28/2017	232	00652	\$ 1,225.00	7/5/2017	212174	-7	\$ -
29	29-Jun	23239769	23239818	\$ 1,375.00	\$ 225.00	\$ 1,150.00	06/29/2017	232	00653	\$ 1,375.00	7/5/2017	212175	-6	\$ -
30	30-Jun	23239819	23239892	\$ 2,250.00	\$ 475.00	\$ 1,775.00	06/30/2017	232	00654	\$ 2,250.00	7/5/2017	212176	-5	\$ -
31	1-Jul	SAT						232					0	\$ -
TOTALS				\$ 39,850.00	\$ 7,700.00	\$ 32,150.00				\$39,850.00				\$ -

TOTAL AMOUNT DUE TO GENERAL FUND-----1100-322-70-123-000-0-000-----	\$ 39,850.00
LESS: TOTAL FUNDS DUE TO THE COUNTY TREASURER-----	\$ 39,850.00
OVER/(SHORT)-----	\$ -

PREPARED BY: Shawn C. Glicker

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

Shawn C. Glicker
APPROVED BY

DATE June 2017

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

COUNTY AUDITOR'S FORM. RE-PCT.3-005 REVISED 12/2014

Pending JE to be submitted by Treasurer for correction to receipt 211854, receipted for over \$25.00. Sanitation receipt 232-39504 was voided on 06/22/17 for \$25.00 paid by credit card. EZNet credit card report reflected totals of transactions without credit for void receipt, so Treasurer's receipted for \$350.00 instead of \$325.00.

RECEIVED BY
COUNTY AUDITOR
JUN 24 PM 2 55

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

JULY

Receipt #	Receipt # Sequence		Total Collected	Credit Card Amount (Direct Deposit)	LONE STAR NATIONAL BANK			COUNTY TREASURER				OVER/ (SHORT)
	Receipt Date	BEG #	END #		Deposit Amount	Date of Deposit	Deposit Slip Number	Receipt Amount	Receipt Date	Receipt Number	Diff on Dates	
1	1-Jul	SAT					232				0 \$	-
2	2-Jul	SUN					232				0 \$	-
3	3-Jul	23239898	23240006	\$ 3,375.00	\$ 625.00	\$ 2,750.00	07/03/2017	232 00655	\$ 3,375.00	7/13/2017	212549	-10 \$
4	4-Jul	HOLIDAY					232				0 \$	-
5	5-Jul	23240007	23240094	\$ 2,475.00	\$ 350.00	\$ 2,125.00	07/05/2017	232 00656	\$ 2,475.00	7/13/2017	212550	-8 \$
6	6-Jul	23240095	23240157	\$ 1,900.00	\$ 400.00	\$ 1,500.00	07/06/2017	232 00657	\$ 1,900.00	7/13/2017	212551	-7 \$
7	7-Jul	23240158	23240242	\$ 2,250.00	\$ 500.00	\$ 1,750.00	07/07/2017	232 00658	\$ 2,250.00	7/13/2017	212552	-6 \$
8	8-Jul	SAT					232				0 \$	-
9	9-Jul	SUN					232				0 \$	-
10	10-Jul	23240243	23240322	\$ 2,425.00	\$ 375.00	\$ 2,050.00	07/10/2017	232 00659	\$ 2,425.00	7/13/2017	212553	-3 \$
11	11-Jul	23240323	23240398	\$ 2,250.00	\$ 450.00	\$ 1,800.00	07/11/2017	232 00660	\$ 2,250.00	7/13/2017	212554	-2 \$
12	12-Jul	23240399	23240455	\$ 1,825.00	\$ 500.00	\$ 1,325.00	07/12/2017	232 00661	\$ 1,825.00	7/13/2017	212558	-1 \$
13	13-Jul	23240456	23240506	\$ 1,350.00	\$ 150.00	\$ 1,200.00	07/13/2017	232 00662	\$ 1,350.00	7/19/2017	212737	-6 \$
14	14-Jul	23240507	23240586	\$ 2,350.00	\$ 400.00	\$ 1,950.00	07/14/2017	232 00663	\$ 2,350.00	7/25/2017	212910	-11 \$
15	15-Jul	SAT					232				0 \$	-
16	16-Jul	SUN					232				0 \$	-
17	17-Jul	23240587	23240654	\$ 2,200.00	\$ 575.00	\$ 1,625.00	07/17/2017	232 00664	\$ 2,200.00	7/27/2017	213001	-10 \$
18	18-Jul	23240655	23240710	\$ 1,550.00	\$ 175.00	\$ 1,375.00	07/18/2017	232 00665	\$ 1,550.00	7/31/2017	213176	-13 \$
19	19-Jul	23240711	23240755	\$ 1,350.00	\$ 225.00	\$ 1,125.00	07/19/2017	232 00666	\$ 1,350.00	7/27/2017	213002	-8 \$
20	20-Jul	23240756	23240810	\$ 1,550.00	\$ 325.00	\$ 1,225.00	07/20/2017	232 00667	\$ 1,550.00	7/27/2017	213003	-7 \$
21	21-Jul	23240811	23240884	\$ 1,925.00	\$ 350.00	\$ 1,575.00	07/21/2017	232 00668	\$ 1,925.00	7/27/2017	213004	-6 \$
22	22-Jul	SAT					232				0 \$	-
23	23-Jul	SUN					232				0 \$	-
24	24-Jul	23240885	23240962	\$ 2,250.00	\$ 250.00	\$ 2,000.00	07/24/2017	232 00669	\$ 2,250.00	7/27/2017	213005	-3 \$
25	25-Jul	23240963	23241028	\$ 1,825.00	\$ 325.00	\$ 1,500.00	07/25/2017	232 00670	\$ 1,825.00	7/27/2017	213006	-2 \$
26	26-Jul	23241029	23241068	\$ 1,025.00	\$ 100.00	\$ 925.00	07/26/2017	232 00671	\$ 1,025.00	8/1/2017	213177	-6 \$
27	27-Jul	23241069	23241125	\$ 1,750.00	\$ 375.00	\$ 1,375.00	07/27/2017	232 00672	\$ 1,751.00	8/2/2017	213258	-6 \$
28	28-Jul	23241126	23241182	\$ 1,725.00	\$ 525.00	\$ 1,200.00	07/28/2017	232 00673	\$ 1,725.00	8/2/2017	213260	-5 \$
29	29-Jul	SAT					232				0 \$	-
30	30-Jul	SUN					232				0 \$	-
31	31-Jul	23241183	23241260	\$ 2,300.00	\$ 325.00	\$ 1,975.00	07/31/2017	232 00674	\$ 2,300.00	8/2/2017	213262	-2 \$
TOTALS				\$ 39,650.00	\$ 7,300.00	\$ 32,351.00		\$ 39,651.00				\$ 1.00

TOTAL AMOUNT DUE TO GENERAL FUND-----1100-322-70-123-000-0-000-----	\$	39,650.00
LESS: TOTAL FUNDS DUE TO THE COUNTY TREASURER-----	\$	39,651.00
OVER/(SHORT)-----	\$	1.00

PREPARED BY: *Spencer Eastman*

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

Norm D. Collier
APPROVED BY

8/1/17
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-PC3-005 REVISED 12/2014

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

RECEIVED

AUG 08 2017

Hidalgo County
AUDITORS OFFICE

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

Jun-17

Receipt #	Receipt # Sequence	Total Collected	Credit Card Amount (Direct Deposit)	LONE STAR NATIONAL BANK			COUNTY TREASURER				OVER/ (SHORT)
				Deposit Amount	Date of Deposit	Deposit Slip Number	Receipt Amount	Receipt Date	Receipt Number	Diff on Dates	
1	1-Jun 242-32760	242-32810	\$ 1,800.00	\$ 450.00	6-2-2017	242 683	\$ 1,800.00	6/16/2017	211569	#REF!	#REF!
2	2-Jun 242-32811	242-32883	\$ 2,100.00	\$ 325.00	6-5-2017	242 684	\$ 2,100.00	6/16/2017	211574	-11	\$ -
3	3-Jun 242-32884	242-32906	\$ 725.00	\$ 50.00	6-5-2017	242 685	\$ 725.00	6/16/2017	211576	-11	\$ -
4	4-Jun SUNDAY					242				0	\$ -
5	5-Jun 242-32907	242-32984	\$ 2,425.00	\$ 630.00	6-5-2017	242 686	\$ 2,430.00	6/27/2017	211959	-22	\$ 5.00
6	6-Jun 242-32985	242-33046	\$ 2,100.00	\$ 625.00	6-7-2017	242 687	\$ 2,100.00	6/26/2017	211920	-19	\$ -
7	7-Jun 242-33047	242-33099	\$ 1,850.00	\$ 175.00	6-7-2017	242 688	\$ 1,850.00	6/26/2017	211921	-19	\$ -
8	8-Jun 242-33100	242-33159	\$ 1,900.00	\$ 425.00	6-8-2017	242 689	\$ 1,900.00	6/26/2017	211923	-18	\$ -
9	9-Jun 242-33160	242-33232	\$ 2,800.00	\$ 500.00	6-9-2017	242 690	\$ 2,800.00	6/26/2017	211925	-17	\$ -
10	10-Jun 242-33233	242-33243	\$ 275.00	\$ 25.00	6-10-2017	242 691	\$ 275.00	6/26/2017	211926	-16	\$ -
11	11-Jun SUNDAY					242				0	\$ -
12	12-Jun 242-33244	242-33316	\$ 2,500.00	\$ 450.00	6-12-2017	242 692	\$ 2,500.00	6/26/2017	211927	-14	\$ -
13	13-Jun 242-33317	242-33372	\$ 1,650.00	\$ 300.00	6-13-2017	242 693	\$ 1,650.00	6/26/2017	211929	-13	\$ -
14	14-Jun 242-33373	242-33401	\$ 825.00	\$ 175.00	6-14-2017	242 694	\$ 825.00	6/26/2017	211930	-12	\$ -
15	15-Jun 242-33402	242-33451	\$ 1,650.00	\$ 425.00	6-15-2017	242 695	\$ 1,650.00	6/26/2017	211931	-11	\$ -
16	16-Jun 242-33452	242-33523	\$ 2,000.00	\$ 575.00	6-16-2017	242 696	\$ 2,000.00	7/7/2017	212310	-21	\$ -
17	17-Jun 242-33524	242-33538	\$ 450.00	\$ 125.00	6-17-2017	242 697	\$ 450.00	7/7/2017	212315	-20	\$ -
18	18-Jun SUNDAY					242				0	\$ -
19	19-Jun 242-33539	242-33593	\$ 2,000.00	\$ 400.00	6-19-2017	242 698	\$ 2,000.00	7/7/2017	212316	-18	\$ -
20	20-Jun 242-33594	242-33642	\$ 1,400.00	\$ 275.00	6-20-2017	242 699	\$ 1,400.00	7/8/2017	212282	-16	\$ -
21	21-Jun 242-33643	242-33679	\$ 1,175.00	\$ 275.00	6-21-2017	242 700	\$ 1,175.00	7/6/2017	212283	-15	\$ -
22	22-Jun 242-33680	242-33716	\$ 1,250.00	\$ 75.00	6-22-2017	242 701	\$ 1,250.00	7/6/2017	212284	-14	\$ -
23	23-Jun 242-33717	242-33770	\$ 1,850.00	\$ 225.00	6-26-2017	242 702	\$ 1,850.00	7/6/2017	212285	-10	\$ -
24	24-Jun 242-3371	242-33775	\$ 225.00	\$ 200.00	6-26-2017	242 703	\$ 225.00	7/6/2017	212286	-10	\$ -
25	25-Jun SUNDAY					242				0	\$ -
26	26-Jun 242-33776	242-33825	\$ 1,600.00	\$ 250.00	6-27-2017	242 704	\$ 1,600.00	7/6/2017	212287	-9	\$ -
26	27-Jun 242-33826	242-33871	\$ 1,325.00	\$ 275.00	6-28-2017	242 705	\$ 1,325.00	7/6/2017	212288	-8	\$ -
27	28-Jun 242-33872	242-22810	\$ 1,075.00	\$ 150.00	7-1-2017	242 706	\$ 1,075.00	7/6/2017	212289	-5	\$ -
29	29-Jun 242-33911	242-33942	\$ 1,125.00	\$ 325.00	7-3-2017	242 707	\$ 1,125.00	7/6/2017	212290	-3	\$ -
30	30-Jun 242-33943	242-33991	\$ 1,425.00	\$ 225.00	7-03-2017	242 708	\$ 1,425.00	7/7/2017	212317	-4	\$ -
31	1-Jul					242				0	\$ -

TOTALS \$ 39,500.00 \$ 7,930.00 \$ 31,575.00

\$ 39,505.00

TOTAL AMOUNT DUE TO GENERAL FUND-----1100-322-70-124-000-0-000-----	\$ 39,500.00
LESS: TOTAL AMOUNT REMITTED TO GENERAL FUND (COUNTY TREASURER)-----	\$ 39,505.00
OVER/(SHORT)-----	\$ 5.00

PREPARED BY: *[Signature]*

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

APPROVED BY: *[Signature]*

7-21-17
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

Revised
HIDALGO COUNTY AUDITOR'S OFFICE
APPROVED BY: *[Signature]*
DATE: 8/1/17

XI

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

AUDITED BY: THE HIDALGO
COUNTY AUDITOR'S OFFICE
DATE: Jun 7 2017

Part I: AMOUNT BILLED FOR HOUSING OF PRISONERS

AGENCY NAME	AMOUNT
A. Bureau of Prisons (BOP)	\$ -
B. U.S. Marshals (USM)	\$ -
C. Customs and Border Protection (Pharr)	\$ -
D.	\$ -
E.	\$ -
F.	\$ -
G.	\$ -
H.	\$ -

Part II: AMOUNT RECEIVED FOR HOUSING OF PRISONERS

AGENCY NAME	MONTH	AMOUNT
A. U.S. Marshals (USM)	May-17	\$ 1,976.00
B. U.S. Marshals (USM)		\$ -
C. Federal Bureau of Prisons	May-17	\$ 6,812.00
D. Federal Bureau of Prisons		\$ -
E. Customs and Border Protection (Pharr)		\$ -
F.		\$ -
G.		\$ -
H.		\$ -

Part III: SUMMARY OF RECEIPT COLLECTION

A. RECEIPTS ISSUED	SO-2017-01920	TO	SO-2017-02296	50,156.35
B. RECEIPTS ISSUED (Sub-Station)	SSE-2017-00271	TO	SSE-2017-00301	76.00
C. BAIL BOND FEES (JAIL)	F-2017-04709	TO	F-2017-05513	11,895.00
D. INTEREST EARNED	MAY 2017			0.03
TOTAL DUE TO THE COUNTY TREASURER				\$ 62,127.38

Part IV: SUMMARY OF FEE ALLOCATION

TELEPHONE COMMISSIONS	MONTH	AMOUNT
A. VAC. Inc.	Apr-17	\$ 33,085.80
B. VAC. Inc.		
HOUSING OF PRISONERS		
A. Federal Bureau of Prisons		
B. Federal Bureau of Prisons		
C. US Marshals		
D. US Marshals		
E. Customs and Border Protection (Pharr)	May-17	\$ 884.00
TUITION FEES		
GARAGEKEEPER FEES		
REIMBURSEMENT-JAIL-PHYSICIAN SRV		
BAIL BOND FEES		
BAIL BOND FEE REFUNDS		
OTHER SHERIFF'S FEES AND COSTS		
A. Serving Legal Process	\$ 10,893.40	
B. Sale of Stray Animals	\$ 290.35	
C. Offense Reports/Insurance Reports	\$ 578.00	
D. Fingerprints	\$ 260.00	
E. Clearance Letters/Record checks	\$ 490.00	
F. Photo & Video Fees	\$ -	
G. Other "Order of Sale"	\$ 3,200.00	
H. Miscellaneous	\$ 260.80	
I. Overpayments		
J. Interest Earned	\$ 0.03	
Total Sheriff Fees (A through I)		
TOTAL FEES PAYABLE TO THE COUNTY TREASURER		

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

Camelia M. [Signature]
(Hidalgo County Sheriff (or Designee))

Elena [Signature]
Prepared by:

COUNTY of HIDALGO

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



July 31, 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 month of April 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 month of April 2017 pursuant to Local Government Code §115.002 (a) and (b) and Code of Criminal Procedure Article 103.011. The objective of the review was to determine if 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 April 2017. Our review was not designed nor intended to be a detailed study of every relevant control system, procedure, or transaction. Accordingly, the opportunities for improvement presented in this report may not be all-inclusive of areas where improvement could be made.

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

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

Methodology:

In planning and performing our review, we reviewed applicable 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.

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, 273RD D.C.

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

NOE GONZALEZ
JUDGE, 370TH D.C.
OVERSEER

LETICIA LOPEZ
JUDGE, 388TH D.C.

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

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

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

- 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 month of April 2017 were \$69,460.85. 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 requires improvement as noted in the following observations.

Observation No. 1:

We reviewed a sample of receipts issued in April 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 9 receipts 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 (18), October 2015 (4), November 2015 (4), December 2015 (1), February 2016 (2), May 2016 (2), June 2016 (2), July 2016 (1), September 2016 (4), October 2016 (3), December 2016 (3), and March 2017 (1) 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.

HIDALGO COUNTY DISTRICT JUDGES

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

RODOLFO DELGADO
JUDGE, 93rd D.C.

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

ROSE GUERRA REYNA
JUDGE, 208th D.C.

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

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

NOE GONZALEZ
JUDGE, 379th D.C.
OVERSEER

LETICIA LOPEZ
JUDGE, 389th D.C.

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

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

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

- 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 April 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 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 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:

We noted that 7 online credit card transactions received in the month of April 2017 were not promptly receipted. The credit card transactions were receipted 2 to 27 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.

HIDALGO COUNTY DISTRICT JUDGES

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

RODOLFO DEL GADO
JUDGE, 33rd D.C.

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

ROSE GUERRA REYNA
JUDGE, 204th D.C.

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

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

NOE GONZALEZ
JUDGE, 378th D.C.
DVP/RS/FFR

LETICIA LOPEZ
JUDGE, 389th D.C.

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

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

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

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.

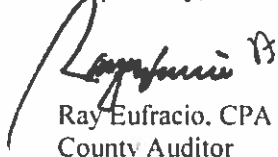
Recommendation:

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

Please provide a written management response for the observations noted above by August 18, 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 Eufrazio, CPA
County Auditor

Enclosures: Copy of *Monthly Report* and Exhibits

cc: Valde Guerra, County Executive Officer

HIDALGO COUNTY DISTRICT JUDGES

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

RODOLFO DELGADO
JUDGE, 13th D.C.

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

ROSE GUERRA REYNA
JUDGE, 20th D.C.

JUAN R. PARTIDA
JUDGE, 21st D.C.

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

NOE GONZALEZ
JUDGE, 37th D.C.
DIVISION

LETICIA LOPEZ
JUDGE, 38th D.C.

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

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

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

**Justice of the Peace Gilberto Saenz
Schedule of Adjustments
For the Month Ended April 30, 2017**

[illegible]

**Justice of the Peace Gilberto Saenz
Precinct 1, Place 1
Schedule of Bonds on Deposit**

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

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

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) <u>JP11-2017-01660</u> ✓ TIRU <u>JP11-2017-02162</u> ✓	\$	<u>69,460.85</u> ✓
LESS: COST ON DEPOSIT			-
ADD: COST ON DEPOSIT LIQUIDATED			-
AMOUNT OWED TO COUNTY (Should Match Amt in Part III)		\$	<u>69,460.85</u> X3 ✓
Less: Total amount of remittances to County Treasurer (From Part II)			<u>69,872.85</u>
			<u>69,460.85</u>
Total funds due to County Treasurer (Overtransfer Made to Co Treas.)		\$	<u>(412.00)</u> X4-H
			28

Part II: REMITTANCES MADE TO THE COUNTY TREASURER

Description	AMOUNT	Comment
Total Collections for the Month (See Schedule of Receipts & Deposits)	\$ 69,460.85 B1	
Add: Previous Month's Bond Overtransfer <u>20.00 + 412.00</u>	<u>412.00</u>	
Add: HCSO Monthly "D" Collections Report		
	<u>69,872.85</u>	
Total Remittances Made to County Treasurer	\$ <u>69,460.85</u>	

PREPARED BY: Lino Antiven

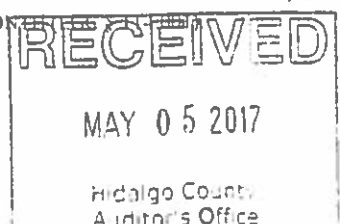
DATE: 5/4/17

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

3. 327 5/4/17
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
COUNTY AUDITOR'S FORM RE-JP-004 REVISED 03/2016

HIDALGO COUNTY AUDITOR'S OFFICE
APPROVED BY: [Signature]
DATE: 06/16/17 5/17/17



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

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

PAGE 2 OF 2

Name of Fine, Fee, Court Cost	Amount 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	\$ 21,287.90
Texas Parks & Wildlife 85% Fine (State Fine)		TPWC 12 107		1100-207-20-000-012-0-000	888.70
No Safety Belt 50% Fine (State Fine)		TRC 545 412, 545 413 (g)		1100-207-20-000-028-0-000	153.40
Gross Weight 50% Fine (State Fine)		TRC Sec 621 506 (a)		1100-207-20-000-013-0-000	250.00
School District 50% Fines		Edue Code § 25 093 (d) 1 (A)		1100-207-30-000-004-0-000	288.00
LOCAL COURT COSTS AND FEES:					
Courthouse Security Adm. Fee (\$3)		C.C.P. Art. 102 017 (b)		1241-341-10-060-001-0-000	1,141.18
Courthouse Security Fund JP (\$1)		C.C.P. Art. 102 017		1245-341-10-061-000-0-000	364.43
Justice Court Technology Fund (\$4)		C.C.P. Art. 102 017 (3)		1242-341-10-060-000-0-000	1,493.49
Time Payment - @40% OF \$25 00 (\$10 00)		LGC 133 103 (d)		1100-341-10-060-001-0-000	56.15
Time Payment - @ 10% of \$25 00 (\$2 50)		LGC 133 103 (e)		1100-341-10-060-002-0-000	14.04
Administrative Local Transaction Fee (\$2)		C.C.P. Art. 102 072		1100-341-10-060-003-0-000	783.84
Motor Vehicle Adm. Fee (\$10-\$20) (Domestic Fee for Exp. DL, Exp. Learner's Lic., Exp. Mr. Reg.)		TRC Sec 545 665, 521 026 502 427		1100-341-10-060-004-0-000	100.00
Ten 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	1,813.50
Deferred Disposition		C.C.P. Art. 45 051	1,803.50		
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	218.61
Traffic Fee (\$3)		TRC 542 403		1100-341-10-061-000-0-000	579.39
Child Safety (\$20-\$25)		C.C.P. Art. 102 014 (c)		1100-341-10-060-011-0-000	916.57
Failure to Appear (\$4)		TRC 706 006/TRC 706 007 (d)(2)		1100-341-10-060-012-0-000	866.37
Scofflaw Fee (\$20)		TRC 502 010 (a)		1100-341-10-140-049-0-000	2,476.80
Truancy Prevention and Diversion Fund (\$1)		C.C.P. Art. 102 015		1100-341-10-060-013-0-000	317.79
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
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. 415 042		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	70.19
Juvenile Crime and Delinquency Fund (\$ 25, \$ 50)		C.C.P. Art. 102 075(m)		1100-207-20-000-007-0-000	4.25
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	60.00
Consolidated Court Costs Fund (\$40)		CCP 102 075 (a) 3/LGC 133 102		1100-207-20-000-015-0-000	14,962.14
Compensation Victims Of Crime Fund (\$3, \$5, \$15, \$35)		C.C.P. 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 Management Institute of Texas Fund (\$ 50)		C.C.P. Art. 102 075		1100-207-20-000-029-0-000	2.50
Indigent Legal Services Fee-JP (\$6)		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	5,583.97
Jury Service Fee (\$4)		C.C.P. Art. 102 0645		1100-207-20-000-053-0-000	1,457.51
Support of Judiciary Fund (\$5 40)		LGC 133 105		1100-207-20-000-054-0-000	1,951.17
Birth Certificate Fee (\$1 80)		HSC 191 022 (f)		1100-207-20-000-039-0-000	1.80
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 102 021		1100-207-20-000-059-0-000	712.29
Moving Violation Fee (\$0 10)		C.C.P. Art. 102 022 GC		1100-207-20-000-061-0-000	21.71
Safety Seat Violation Fee (\$0 15) (on or before September 28, 2011)		TRC 545 412 (b-1)		1100-207-20-000-062-0-000	6.08
Failure to Appear (\$20)		TRC 706 006/TRC 706 007 (d)(2)		1100-207-20-000-066-0-000	60.30
Electronic Filing Fee - Civil (\$10)		GC 101 141 LGC 51 451		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	317.79
Texas Home Visiting Program Contribution (\$5)		HSC 191 004 LGC 118 014 (a)		1100-207-20-000-074-0-000	-
ARREST/WARRANT FEES: STATE					
D.P.S. (\$3, \$5, \$35, \$50)		C.C.P. Art. 102 011		1100-207-20-000-019-0-000	1,400.58
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
U.T.P.A. (\$3, \$5, \$35, \$50)				1100-207-20-000-022-0-000	-
ARREST/WARRANT/SERVICE FEES: COUNTY					
Sheriff Fees:		LGC 118 131		1100-342-10-060-001-0-000	121.29
Constable Fees:					
Precinct #1				1100-342-10-291-000-0-000	6,606.17
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 DIO 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	3.00
Due to Others				1100-202-00-000-007-0-000	60.00
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	12.00
Delinquent Attorney Fee				1100-202-00-000-004-0-000	-
Justice Fees (Local Fees)					
Small Claims Court Filing Fee (\$25)		LGC 118 121/118 122		1100-341-10-060-001-0-000	1,723.00
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)			
Abstract Fees (\$5)		LGC 118 121/118 123 (c)	155.00		
Autopsy Fees					
Writ Filing Fee (\$5 per page)		LGC 118 121/118 123 (d)	15.00		
Issuing other Document (\$1 1st pg., 25 for each addtl pg)		LGC 118 121/118 123 (e)	3.00		
Certified Copies of Court Papers (\$2 1st pg., 25 for each addtl 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	20.20
Death Certificates (\$20 each, each addtl \$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	1.00
Jury Fees (Civil \$22, Criminal \$3)		Rules of Civil Proc., Rule 504 1, by C.C.P. 102 004		1100-341-10-060-006-0-000	-

TOTAL AMOUNT DUE TO THE COUNTY TREASURER:

\$ 69,460.85

THIS REPORT IS DUE TO THE CLERK OF THE COUNTY CLERK ON THE FIFTH (5TH) DAY OF THE FOLLOWING MONTH: MAY 2017
COUNTY CLERK: JUDITH A. BROWN

RECEIVED

MAY 05 2017

Hidalgo County

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, 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 month of May 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 month of May 2017 pursuant to Local Government Code §115.002 (a) and (b) and Code of Criminal Procedure Article 103.011. The objective of the review was to determine if 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 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 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.

HIDALGO COUNTY DISTRICT JUDGES

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

RODOLFO DELGADO
JUDGE, 93RD D.C.

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

ROSE GUERRA REYNA
JUDGE, 204TH D.C.

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JUDGE, 449TH D.C.

- 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 month of May 2017 were \$86,301.80. 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 requires improvement as noted in the following observations.

Observation No. 1:

We reviewed a sample of receipts issued in May 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 2 receipts 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 (18), October 2015 (4), November 2015 (4), December 2015 (1), February 2016 (2), May 2016 (2), June 2016 (2), July 2016 (1), September 2016 (4), October 2016 (3), December 2016 (3), March 2017 (1), and April 2017 (9) 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.

HIDALGO COUNTY DISTRICT JUDGES

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

RODOLFO DELGADO
JUDGE, 93RD D.C.

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

ROSE GUERRA REYNA
JUDGE, 204TH D.C.

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

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

NDE GONZALEZ
JUDGE, 370TH D.C.
OVERSEER

LETICIA LOPEZ
JUDGE, 389TH D.C.

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

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

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

- 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 May 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 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 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:

We noted during our review that the May 2017 *Monthly Report* was submitted 11 days after the fifth day following the end of the month. According to the Court Coordinator, the *Monthly Report* was submitted late due to her not knowing where to properly report a fee on the *Monthly Report*.

HIDALGO COUNTY DISTRICT JUDGES

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JUDGE, 139TH D.C.

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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.
CV/PS/FFR

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.

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.

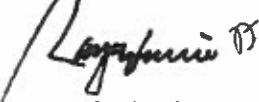
Recommendation:

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 August 18, 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 I, 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: Copy of *Monthly Report* and Exhibits

cc: Valde Guerra, County Executive Officer

HIDALGO COUNTY DISTRICT JUDGES

LUIS M. SINGLETERRY
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(N)VFRRSFFR

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JUDGE, 449TH D.C.

**Justice of the Peace Gilberto Saenz
Precinct 1, Place 1
Schedule of Bonds on Deposit**

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

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

Receipt Number	Case No.	Party	Offense	Offense Date	Order	CCC	CHS	CHS/PCU	CSS	CVC A	DPS	FA	IDRI	ICD	KPT	KTH	PS	II	NYF	SCUB	SCPC	SM S	MD	MSB	HTC	WABH	TOTAL	
Pursuant to Agency General Opinion GA-187, 2004, payments must be allocated to court costs and fees first (both state and local) and 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 provided. If needed, in addition based on disposition date. If SJS should have been assessed.																												
JP11 2017 01540401	104 35565	Salmos, Javier	Speeding	5/19/2000	5/31/2017	1.15	0.53	1.79.75	2.78	0.93	0.05	0.17								1.70			0.93			0.50	9.75	202
Based on Offense type, SV50 and CO have been split incorrectly, should be SV50 \$12.38 & CO \$12.37.																												
JP11 2007 02544	111 514765	BUTIRAN, LAZARUS	Safety Seat Child Pass	9/13/2011	5/21/2017	40.00	8.00	1	1.2 P	0.15						4	4	2	20	4.60	5.40		40	1.750	3	5.0	195	

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

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) <u>JP11-2017-02163</u> ✓ THRU <u>JP11-2017-02708</u> ✓	\$ <u>86,301.80</u> ✓
LESS: COST ON DEPOSIT		-
ADD: COST ON DEPOSIT LIQUIDATED		-
AMOUNT OWED TO COUNTY (Should Match Amt in Part III)		\$ <u>86,301.80</u> X3
Less: Total amount of remittances to County Treasurer (From Part II)		<u>86,301.80</u>
Total funds due to County Treasurer (Overtransfer Made to Co Treas.)		<u>\$ (412.00)</u> X4 -F

Part II: REMITTANCES MADE TO THE COUNTY TREASURER

Description	AMOUNT	Comment
Total Collections for the Month (See Schedule of Receipts & Deposits)	\$ <u>86,301.80</u> B1	
Add: Previous Month's Bond Overtransfer <i>May 2016 June 2016</i>	<u>412.00</u>	
Add: HCSO Monthly "D" Collections Report		
	<u>86,713.80</u>	
Total Remittances Made to County Treasurer	\$ <u>86,301.80</u>	

PREPARED BY: [Signature]

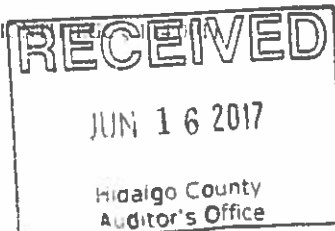
DATE: 6/14/2017

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

HIDALGO COUNTY CLERK'S OFFICE
APPROVED BY: [Signature]
DATE: 6/14/17

[Signature] 6/16/2017
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
COUNTY AUDITOR'S FORM RE-JP-004 REVISED 03/2016



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

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

City: WESLACO, TEXAS
Hidalgo County, Texas

PBC

Part III SUMMARY OF COLLECTIONS PAYABLE TO THE COUNTY TREASURER

PAGE 2 OF 2

Name of Fine, Fee, Court Cost	Statute Reference	GL Acct No	Amt. Collected
FINES:			
County Fines (Local Fine)	LOC 113.004 PC 12.23	1200-351-10-061-000-0-000	\$ 33,406.84
Texas Parks & Wildlife 85% Fine (State Fine)	TPWC 12.17	1100-207-20-000-012-0-000	158.78
No Safety Belt 50% Fine (State Fine)	TRC 545.412 545.43(g)	1100-207-20-000-023-0-000	131.68
Gross Weight 50% Fine (State Fine)	TRC Sec 521.508(g)	1100-207-20-000-013-0-000	(74.00)
School District 50% Fines	TRC Sec 521.508(g)	1100-207-30-000-004-0-000	208.50
LOCAL COURT COSTS AND FEES:			
Courthouse Security Adm. Fee (\$3)	C.C.P. Art. 12.017.5	1341-341-10-060-001-0-000	1,355.81
Courthouse Security Fund JP (\$1)	C.C.P. Art. 12.017	1245-341-10-061-000-0-000	409.58
Justice Court Technology Fund (\$4)	C.C.P. Art. 12.017.5	1245-341-10-060-000-0-000	1,674.43
Time Payment - @40% OF \$25.00 (\$10.00)	LOC 133.133	1100-341-10-060-001-0-000	41.57
Time Payment - @10% of \$25.00 (\$2.50)	LOC 133.133	1100-341-10-060-002-0-000	10.39
Administrative Local Transaction Fee (\$2)	C.C.P. Art. 12.017	1100-341-10-060-003-0-000	868.40
Motor Vehicle Adm. Fee (\$10-\$25) Discounted Fee for Pop 21, Pop 18-20, Pop 16-17	TRC Sec 548.64 521.026.02.4	1100-341-10-060-004-0-000	20.00
Teen Court Program Adm. Fee (Up to \$10.00)	C.C.P. Art. 45.052.2	1100-341-10-060-005-0-000	-
Special Fees		1100-341-10-061-000-0-000	1,838.30
Deferred Disposition	C.C.P. Art. 45.051		
Administrative Fee - "Drivers Safety Course" (\$100)	C.C.P. Art. 45.051.05		
Support of Judiciary Fund (\$ 60)	LOC 133.133	1100-341-10-060-009-0-000	245.77
Traffic Fee (\$3)	TRC 542.43	1100-341-10-061-000-0-000	745.89
Child Safety (\$20-\$25)	C.C.P. Art. 12.017.5	1100-341-10-060-011-0-000	559.74
Failure to Appear (\$4)	TRC 6.06 TRC 7.06 TRC 41.2	1100-341-10-060-012-0-000	7.00
Scowflaw Fee (\$20)	TRC 5.20.00	1100-341-10-140-049-0-000	2,635.78
Truancy Prevention and Diversion Fund (\$1)	C.C.P. Art. 12.017.5	1100-341-10-060-013-0-000	365.61
STATE COURT COSTS AND FEES:			
Criminal Justice Planning Fund C.C.P. (\$5)	C.C.P. Art. 12.017.5	1100-207-20-000-003-0-000	5.00
Breath Alcohol Testing Fund (\$10)	C.C.P. Art. 12.017.5	1100-207-20-000-006-0-000	-
State General Revenue Fund (\$2.50)	C.C.P. Art. 12.017.5	1100-207-20-000-010-0-000	2.50
Law Enforcement Education Fund (____ \$1 ____ \$1.50 ____ \$3.50)	Govt Code Sec 415.02	1100-207-20-000-011-0-000	3.50
Operators and Chauffeurs License Fund (\$75)	TRC 60.102	1100-207-20-000-031-0-000	-
Time Payment - @50% OF \$25.00 (\$12.50)	LOC 133.133	1100-207-20-000-005-0-000	51.96
Juvenile Crime and Delinquency Fund (____ \$25 ____ \$50)	C.C.P. Art. 12.017.5	1100-207-20-000-007-0-000	3.00
Comprehensive Rehabilitation Fund (\$5)	C.C.P. Art. 12.017.5	1100-207-20-000-008-0-000	-
Fugitive Apprehension Fund (\$5)	C.C.P. Art. 12.017.5	1100-207-20-000-009-0-000	30.08
Consolidated Court Costs Fund (\$40)	C.C.P. Art. 12.017.5	1100-207-20-000-015-0-000	16,646.06
Compensation Victims Of Crime Fund (____ \$3 ____ \$5 ____ \$15 ____ \$35)	C.C.P. Art. 56.512.2.01	1100-207-20-000-017-0-000	105.24
Judicial & Court Personnel Training Fund (____ \$1 ____ \$2)	Govt Code Sec 56.701.5	1100-207-20-000-027-0-000	13.05
Correctional Management Institute of Texas Fund (\$ 50)	C.C.P. Art. 12.017.5	1100-207-20-000-029-0-000	2.50
Indigent Legal Services Fee-JP (\$6)	Govt Code Sec 56.141.2.01	1100-207-20-000-004-0-000	450.00
State Traffic Fee- Subtitle C (\$30)	TRC Sec 542.43	1100-207-20-000-035-0-000	7,385.51
Jury Service Fee (\$4)	C.C.P. Art. 12.017.5	1100-207-20-000-053-0-000	1,642.38
Support of Judiciary Fund (\$5.40)	LOC 133.133	1100-207-20-000-054-0-000	2,207.81
Birth Certificate Fee (\$1.30)	TRC 12.022.01	1100-207-20-000-039-0-000	27.00
Defensive Driving Record Fee (\$12)	C.C.P. Art. 45.051.04	1100-207-20-000-057-0-000	-
Indigent Defense Representation Fund (\$2)	LOC 133.133 TRC 41.2.02	1100-207-20-000-059-0-000	817.18
Moving Violation Fee (\$0.10)	C.C.P. Art. 12.017.5	1100-207-20-000-061-0-000	28.42
Safety Seat Violation Fee (\$0.15) on or before September 24, 2011	TRC 545.412.01	1100-207-20-000-062-0-000	(0.30)
Failure to Appear (\$20)	TRC 6.06 TRC 7.06 TRC 41.2	1100-207-20-000-066-0-000	45.00
Electronic Filing Fee - Civil (\$10)	C.C.P. Art. 12.017.5	1100-207-20-000-070-0-000	50.00
Truancy Prevention and Diversion Fund (\$1)	C.C.P. Art. 12.017.5	1100-207-20-000-073-0-000	361.61
Texas Home Visiting Program Contribution (\$5)	TRC 11.064.04.03.04.05	1100-207-20-000-074-0-000	-
ARREST WARRANT FEES: STATE			
DPS (____ \$3 ____ \$5 ____ \$35 ____ \$50)	C.C.P. Art. 12.017.5	1100-207-20-000-019-0-000	1,625.71
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	50.00
U.T.P.A (____ \$3 ____ \$5 ____ \$35 ____ \$50)		1100-207-20-000-022-0-000	-
ARREST WARRANT SERVICE FEES: COUNTY			
Sheriff Fees:			
Constable Fees:			
Precinct #1		1100-342-10-060-001-0-000	115.00
Precinct #2		1100-342-10-291-000-0-000	6,932.52
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	5.00
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	10.00
Due to Others		1100-342-20-060-001-0-000	-
Warrant Fees Out of County Service Fees 270 Law Enforcement Agencies	C.C.P. Art. 12.017.5	1100-207-30-000-003-0-000	-
Refund - Overpayments		1100-207-00-000-007-0-000	155.00
Due to Others		1100-207-00-000-007-0-000	98.00
Restitution		1100-207-00-000-007-0-000	-
Failure to Appear - Omnibase (\$6)	TRC 7.06 TRC 41.2	1100-207-00-000-019-0-000	1.50
Delinquent Attorney Fee		1100-207-00-000-004-0-000	-
Justice Fees (Local Fees)			
Small Claims Court Filing Fee (\$25)	LOC 114.121.014.022	1100-341-10-060-001-0-000	1,952.00
Debt Claim Fee (Justice Court Filing Fee) (\$25)	LOC 114.121.014.022		1,475.00
Landlord & Tenant Eviction Filing Fee (Justice Court & District Court) (\$25)	LOC 114.121.014.022		-
Transcript Fees (\$10)	LOC 114.121.014.023.01		65.00
Abstract Fees (\$5)	LOC 114.121.014.023.02		-
Autopsy Fees			-
Writ Filing Fee (\$5 per page)	LOC 114.121.014.023.03		5.00
Issuing other Document (\$1 1st pg. 25 for each add'l pg)	LOC 114.121.014.023.04		7.00
Certified Copies of Court Papers (\$2 1st pg. 25 for each add'l pg)	LOC 114.121.014.023.05		-
Probable Cause Tow Hearing Fee (\$20)	LOC 114.121.014.023.06		-
Birth Certificates (\$22 each)	TRC 12.022.01	1100-341-10-060-001-0-000	30.08
Death Certificates (\$20 each, each add'l \$3)	TRC 12.022.01	1100-341-10-060-001-0-000	60.00
Preservation of Vital Statistics Fee (\$1 each)	TRC 12.022.01	1100-341-10-060-008-0-000	18.00
Jury Fees (Civil \$22, Criminal \$3)		1100-341-10-060-006-0-000	-

TOTAL AMOUNT DUE TO THE COUNTY TREASURER: \$ 86,301.80

RECEIVED

JUN 16 2017

Hidalgo County Auditor's Office

COUNTY *of* HIDALGO

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



EDINBURG, TEXAS 78539

August 4, 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 month of June 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 month of June 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 month of June 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.

HIDALGO COUNTY DISTRICT JUDGES

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

RODOLFO DELGADO
JUDGE, 93RD D.C.

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

ROSE GUERRA REYNA
JUDGE, 204TH D.C.

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

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

NOE GONZALEZ
JUDGE, 370TH D.C.
OVERSEER

LETICIA LOPEZ
JUDGE, 381ST D.C.

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

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

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

- Verified that 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 month of June 2017 were \$84,694.65. 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 requires improvement as noted in the following observations.

Observation No. 1:

We reviewed a sample of receipts issued in June 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 9 receipts 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 (18), October 2015 (4), November 2015 (4), December 2015 (1), February 2016 (2), May 2016 (2), June 2016 (2), July 2016 (1), September 2016 (4), October 2016 (3), December 2016 (3), March 2017 (1), April 2017 (9), and May 2017 (2) 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.

HIDALGO COUNTY DISTRICT JUDGES

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JUDGE, 12th D.C.

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JUDGE, 13th D.C.

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JUDGE, 273th D.C.

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OVFRFFR

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JUDGE, 389th D.C.

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JUDGE, 391th D.C.

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

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

- 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 June 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 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 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. In addition, the continued assistance from the Information Technology Department should be requested until the problem has been resolved.

Observation No. 4:

We noted during our review that the June 2017 *Monthly Report* was submitted to the County Auditor's Office 7 days after the fifth day following the end of the month. According to the Court Coordinator, the Justice of the Peace was out of the office and therefore was unable to sign the *Monthly Report*.

HIDALGO COUNTY DISTRICT JUDGES

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

RODOLFO DELGADO
JUDGE, 13th D.C.

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

ROSE GUERRA REYNA
JUDGE, 20th D.C.

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

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

NOE GONZALEZ
JUDGE, 37th D.C.
OVFREFFA

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JUDGE, 43rd D.C.

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

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 21 of 82 online credit card transactions were receipted from 2 to 6 days after date of transaction. Consequently, the applicable case dispositions were not recorded in *Odyssey* in a timely manner. According to the Court Coordinator, the credit card transactions were not receipted in a timely manner due to a heavy workload.

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.

Please provide written management responses to the observations noted above by August 18, 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 I, 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 Eufrazio, CPA
County Auditor

Enclosures: Copy of *Monthly Report* and Exhibits

cc: Valde Guerra, County Executive Officer

HIDALGO COUNTY DISTRICT JUDGES

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

RODOLFO DELGADO
JUDGE, 93RD D.C.

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

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JUDGE, 273RD D.C.

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OVFRSFFR

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JUDGE, 430TH D.C.

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

**Justice of the Peace Gilberto Saenz
Schedule of Adjustments
For the Month Ended June 30, 2017**

[illegible]

**Justice of the Peace Gilberto Saenz
Precinct 1, Place 1
Schedule of Bonds on Deposit
As of June 30, 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		<u>412.00</u>

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

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) <u>JP11-2017-02709</u>	THRU <u>JP11-2017-03248</u>	\$ <u>84,694.65</u>	X10-1
LESS: COST ON DEPOSIT			- <u> </u>	x7 ✓
ADD: COST ON DEPOSIT LIQUIDATED			- <u> </u>	x7 ✓
AMOUNT OWED TO COUNTY (Should Match Amt in Part III)			\$ <u>84,694.65</u>	x3
Less: Total amount of remittances to County Treasurer (From Part II)			<u>85,106.65</u>	
			<u>84,694.55</u>	
Total funds due to County Treasurer (Overtransfer Made to Co Treas.)			<u>\$ (412.00) 0.00</u>	X4-6

Part II: REMITTANCES MADE TO THE COUNTY TREASURER

Description	AMOUNT	Comment
Total Collections for the Month (See Schedule of Receipts & Deposits)	\$ <u>84,694.65</u>	B1 ✓
Add: Previous Month's Bond Overtransfer <u>May '16 & June '16</u>	<u>412.00</u>	
Add: HCSO Monthly "D" Collections Report		
	<u>85,106.65</u>	
Total Remittances Made to County Treasurer	\$ <u>84,694.55</u>	

PREPARED BY: Linda Ortiz

DATE: 7/7/2017

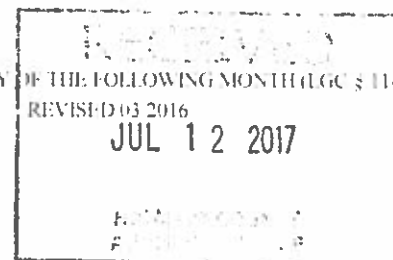
THIS REPORT HAS BEEN PERSONALLY REVIEWED BY ME & I CERTIFY IT TO BE TRUE & CORRECT TO THE BEST OF MY KNOWLEDGE

2016.55
JUSTICE OF THE PEACE

7/7/2017
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

HIDALGO COUNTY AUDITOR'S OFFICE
APPROVED BY: [Signature]
DATE: 07/26/17



X2

City WESLACO T X

PA E2 OF 2

RECEIVED
JUL 12 2017
Hidalgo County
Auditor's Office

COUNTY OF HIDALGO

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



EDINBURG, TEXAS 78539

July 18, 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 month of April 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 month of April 2017 pursuant to Local Government Code §115.002 (a) and (b) and Code of Criminal Procedure Article 103.011. The objective of the review was to determine if 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 April 2017. Our review was not designed nor intended to be a detailed study of every relevant control system, procedure, or transaction. Accordingly, the opportunities for improvement presented in this report may not be all-inclusive of areas where improvement could be made.

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

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

Methodology:

In planning and performing our review, we reviewed applicable 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
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J. R. "BOBBY" FLORES
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JUDGE, 273RD D.C.

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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 month of April 2017 were \$50,697.15. 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 requires improvement as noted in the following observations.

Observation No. 1:

We reviewed a sample of receipts issued in April 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 4 receipts 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 (19), September 2015 (39), October 2015 (37), November 2015 (21), December 2015 (19), January 2016 (25), February 2016 (45), March 2016 (30), April 2016 (10), and July 2016 (1) 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.

HIDALGO COUNTY DISTRICT JUDGES

LUIS M. SINGLETERRY
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JUDGE, 39th D.C.

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

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

Observation No. 2:

Copies of the April 2014 through April 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 staff, 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.

Please provide written management responses to the observations noted above by August 11, 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

HIDALGO COUNTY DISTRICT JUDGES

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

RODOLFO DELGADO
JUDGE, 12th D.C.

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

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

RENEE R. BETANCOUR
JUDGE, 48th D.C.

JUSTICE OF THE PEACE
MONTHLY FINES AND FEES COLLECTED
FOR THE MONTH ENDED: April-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) JP12-2017-01487 through JP12-2017-01976 \$ 50,697.15 ✓
LESS: COST ON DEPOSIT _____ X7 ✓
ADD: COST ON DEPOSIT LIQUIDATED _____ X7 ✓

AMOUNT OWED TO COUNTY (Should Match Amt in Part III) \$ 50,697.15 X3
Less: Total amount of remittances to County Treasurer (From Part II) \$ 51,213.25
Total funds due to County Treasurer (Overtransfer Made to Co Treas.) \$ 70.00
(516.10) X4-a

Part II: REMITTANCES MADE TO THE COUNTY TREASURER

DESCRIPTION	AMOUNT	COMMENT
Total Collections for the Month (See Schedule of Receipts & Deposits)	\$ 50,697.15	
Add: Previous Month's Bond Overtransfer <u>December 2015</u>	<u>516.10</u> B1	
Add: HCSO Monthly "D" Collections Report	\$ <u>0.00</u>	
Total Remittances Made to County Treasurer	\$ <u>51,213.25</u> ✓	

PREPARED BY:

Jeri Haiden

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

AUDITED BY: THE HIDALGO
COUNTY AUDITOR'S OFFICE
DATE: en 5.30.17
CP 7/17/17

J. Morales

(JUSTICE OF THE PEACE)

5.2.17
DATE

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

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

City: WESLACO, 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	GL Acct No	Amt. Collected
FINES:			
County Fines (Local Fine)	EGC 113.04, PC 12.23	1200-351-10-062-000-0-000	10849.09
Texas Parks & Wildlife 55% Fine (State Fine)	TPW 12.12	1100-207-20-000-012-0-000	-
No Safety Belt 50% Fine (State Fine)	TRC 545.42, 545.43	1100-207-20-000-028-0-000	(146.99)
Gross Weight 50% Fine (State Fine)	TRC Sec 621.56, 621.57	1100-207-20-000-013-0-000	-
School District 50% Fines	Edut Code 125.091, 125.092	1100-207-30-000-005-0-000	-
LOCAL COURT COSTS AND FEES:			
Courthouse Security Adm. Fee (\$3)	CCP Art 102.017, 5	1241-341-10-060-001-0-000	889.66
Courthouse Security Fund JP (\$1)	CCP Art 102.017	1245-341-10-062-000-0-000	281.01
Justice Court Technology Fund (\$4)	CCP Art 102.017	1242-341-10-060-000-0-000	1,181.93
Time Payment - @ 40% OF \$25.00 (\$10.00)	EGC 133.123, 123.12	1100-341-10-060-001-0-000	299.68
Time Payment - @ 10% OF \$25.00 (\$2.50)	EGC 133.123, 123.12	1100-341-10-060-002-0-000	74.92
Administrative Local Transaction Fee (\$2)	CCP Art 102.017	1100-341-10-060-003-0-000	653.50
Motor Vehicle Adm. Fee (\$10-\$20) (Domestic Fee for Exp. Del. Exp. Imp. Cert. Exp. Mv. Reg.)	TRC Sec 549.061, 521.02b, 521.02c	1100-341-10-060-004-0-000	30.00
Special Fees		1100-341-10-062-000-0-000	150.00
Deferred Disposition	CCP Art 45.05		-
Administrative Fee - "Drivers Safety Course" (\$10)	CCP Art 45.05, 11.0		150.00
Support of Judiciary Fund (\$500)	EGC 133.123	1100-341-10-060-009-0-000	168.61
Traffic Fee (\$3)	TRC 542.403	1100-341-10-062-000-0-000	566.63
Child Safety (\$20-\$25)	CCP Art 102.014	1100-341-10-060-011-0-000	25.00
Failure to Appear (\$4)	TRC 545.42, 545.43	1100-341-10-060-012-0-000	129.77
Scowlaw Fee (\$20)	TRC 545.42, 545.43	1100-341-10-140-049-0-000	1,999.36
Truancy Prevention and Diversion Fund (\$1)	CCP Art 102.015	1100-341-10-060-013-0-000	260.85
STATE COURT COSTS AND FEES:			
Criminal Justice Planning Fund C.C.P. (\$5)	CCP Art 102.015	1100-207-20-000-003-0-000	4.89
State General Revenue Fund (\$2.50)	CCP Art 102.015	1100-207-20-000-010-0-000	2.43
Law Enforcement Education Fund (____ \$1 ____ \$1.50 ____ \$3.50)	Govt Code Sec 415.42	1100-207-20-000-011-0-000	3.43
Operators and Chauffeurs License Fund (\$75)	TRC 561.192	1100-207-20-000-031-0-000	-
Time Payment - @ 50% OF \$25.00 (\$12.50)	EGC 133.123, 123.12	1100-207-20-000-005-0-000	374.61
Juvenile Crime and Delinquency Fund (____ \$25 ____ \$50)	CCP Art 102.015, 102.016	1100-207-20-000-007-0-000	4.84
Comprehensive Rehabilitation Fund (\$5)	CCP Art 102.042	1100-207-20-000-008-0-000	-
Fugitive Apprehension Fund (\$5)	CCP Art 102.019, 102.020	1100-207-20-000-009-0-000	51.15
Consolidated Court Costs Fund (\$17)	CCP 102.015, 102.016, 102.017, 102.018	1100-207-20-000-015-0-000	11,626.69
Compensation Victims Of Crime Fund (____ \$3 ____ \$5 ____ \$15 ____ \$35)	CCP Art 56.55, 56.56	1100-207-20-000-017-0-000	168.10
Judicial & Court Personnel Training Fund (____ \$1 ____ \$2)	Govt Code Sec 56.001, 56.002	1100-207-20-000-027-0-000	21.45
Correctional Management Institute of Texas Fund (\$50)	CCP Art 102.015	1100-207-20-000-029-0-000	4.57
Indigent Legal Services Fee-JP (\$6)	Govt Code Sec 101.14, 101.15	1100-207-20-000-004-0-000	576.00
State Traffic Fee- Subtitle C (\$30)	TRC Sec 542.403	1100-207-20-000-035-0-000	5,454.36
Jury Service Fee (\$4)	CCP Art 102.045	1100-207-20-000-053-0-000	1,128.02
Support of Judiciary Fund (\$5.43)	EGC 133.123	1100-207-20-000-054-0-000	1,504.09
Birth Certificate Fee (\$1.80)	EGC 133.123, 123.12	1100-207-20-000-039-0-000	-
Defensive Driving Record Fee (\$12)	CCP Art 48.051, 48.052	1100-207-20-000-057-0-000	-
Indigent Defense Representation Fund (\$2)	EGC 133.123, 123.12	1100-207-20-000-059-0-000	548.69
Moving Violation Fee (\$0.10)	CCP Art 102.022, 102.023	1100-207-20-000-061-0-000	21.76
Safety Seat Violation Fee (\$0.15)	TRC 545.42, 545.43	1100-207-20-000-062-0-000	(0.15)
Failure to Appear (\$20)	TRC 545.42, 545.43	1100-207-20-000-066-0-000	648.85
Electronic Filing Fee - Civil (\$10)	EGC 133.123, 123.12	1100-207-20-000-070-0-000	960.00
Truancy Prevention and Diversion Fund (\$1)	CCP Art 102.015	1100-207-20-000-073-0-000	244.85
Texas Home Visiting Program Contribution (\$5)	EGC 133.123, 123.12	1100-207-20-000-074-0-000	-
ARREST WARRANT FEES: STATE			
D.P.S. (____ \$3 ____ \$5 ____ \$35 ____ \$50)	CCP Art 102.017	1100-207-20-000-019-0-000	1561.58
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			
Sheriff Fees:			
Constable Fees:			
Precinct #1		1100-342-10-060-001-0-000	17.60
Precinct #2		1100-342-10-291-000-0-000	6547.57
Precinct #3		1100-342-10-292-000-0-000	5.00
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	-
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 (100 Law Enforcement Agencies)	CCP Art 102.017, 102.018	1100-207-30-000-003-0-000	-
Refund - Overpayments		1100-202-00-000-008-0-000	130.10
Due to Others		1100-202-00-000-008-0-000	-
Restitution		1100-202-00-000-008-0-000	-
Failure to Appear- OmniBase (\$6)	TRC 545.42, 545.43	1100-202-00-000-019-0-000	194.65
Delinquent Attorney Fee		1100-341-10-060-001-0-000	2,452.00
Justice Fees (Local Fees)			
Small Claims Court Filing Fee (\$25)	EGC 134.121, 134.122		2,400.00
Debt Claim Fee (Justice Court Filing Fee) (\$25)	EGC 134.121, 134.122		-
Landlord & Tenant Eviction Filing Fee (Forcible Entry and Detainer Court) (\$25)	EGC 134.121, 134.122		-
Transcript Fees (\$10)	EGC 134.121, 134.123, 134.124		25.00
Abstract Fees (\$5)	EGC 134.121, 134.123, 134.124		25.00
Writ Filing Fee (\$5)	EGC 134.121, 134.123, 134.124		2.00
Issuing other Document (\$1 1st pg, 25 for each add'l pg)	EGC 134.121, 134.123, 134.124		-
Certified Copies of Court Papers (\$2 1st pg, 25 for each add'l pg)	EGC 134.121		-
Probable Cause Tow Hearing Fee (\$20)	EGC 102.014, 102.015		-
Birth Certificates (\$22 each)	EGC 134.121, 134.122		-
Death Certificates (\$20 each, each add'l \$3)	EGC 134.121, 134.122		-
Preservation of Vital Statistics Fee (\$1 each)	EGC 134.121, 134.122		-
Jury Fees (Civil \$22, Criminal \$3)			
	Rules of Civ. Proc., Rule 614.1 b	1100-341-10-060-006-0-000	22.00
	CCP 102.004		

**AUDITED BY: THE HIDALGO
COUNTY AUDITOR'S OFFICE
DATE: 5-30-17**

TOTAL AMOUNT DUE TO THE COUNTY TREASURER: \$ 50,697.15

Justice of the Peace Jesus Morales
Schedule of Adjustments
For the Month Ending April 30, 2017

Receipt 1	Number	Date	Offense	Disposition Date	CCC	CHS	CHSIP	CMIT	CO	CRF	CVCA	DPS	DPSr	FA	IDRF	JCD	JCPT	JCTF	JSF	LTF	MVF	SCOF	SJFC	SJFS	STF	SV50	TPBC	TPDS	UTFC	WARr	TOTAL

Based on offense, SV50 should NOT be assessed.

JP12	2017	T01	no																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																	</

Based on disposition date, Time Payment should be assessed.

JP12-	2017-	102	speed																													
01636	1958112	4/10/2017	ng	5/6/2002	7/26/2002	17	3	0.5	48	15	5	5	5	5	0.5	2	4	4	4	2	2	20	20	20	20	30	25	2	3	3	50	175
JP12-	2017-	104	speed																													
01528	2481112	4/4/2017	ng	3/19/2004	4/15/2004	40	3	1	36	1	5	5	5	5	1	1	4	4	4	2	2	20	20	20	30	25	2	3	3	143		

SV50 and County Fine should be assessed 50% each.

JP12	2017	IR1b	safety																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																

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Justice of the Peace Jesus Morales
Precinct 1, Place 2
Schedule of Bonds on Deposit

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	<u>516.10</u>

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 21, 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 month of May 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 month of May 2017 pursuant to Local Government Code §115.002 (a) and (b) and Code of Criminal Procedure Article 103.011. The objective of the review was to determine if 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 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 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, 205TH D.C.

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

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

NOE GONZALEZ
JUDGE, 370TH D.C.
OVERSEER

LETICIA LOPEZ
JUDGE, 381ST D.C.

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

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

RENEE R. BETANCOUR
JUDGE, 448TH 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 received 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 month of May 2017 were \$57,758.80. 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 requires improvement as noted in the following observations.

Observation No. 1:

We reviewed a sample of receipts issued in May 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 2 receipts 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 (19), September 2015 (39), October 2015 (37), November 2015 (21), December 2015 (19), January 2016 (25), February 2016 (45), March 2016 (30), April 2016 (10), and July 2016 (1) 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.

HIDALGO COUNTY DISTRICT JUDGES

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

RODOLFO DELGADO
JUDGE, 93RD D.C.

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

ROSE GUERRA REYNA
JUDGE, 204TH D.C.

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

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

HOE GONZALEZ
JUDGE, 370TH D.C.
OVERSEER

LETICIA LOPEZ
JUDGE, 389TH D.C.

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

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

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

Observation No. 2:

Copies of the April 2014 through May 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 Report 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, due to an oversight and heavy workload, the bonds have not been liquidated; however, 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 that one credit card transaction received during the month of May 2017 was not promptly receipted. The credit card transaction was receipted 14 days after receipt. According to the Court Coordinator, the credit card transaction was not entered due to an oversight.

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 entered 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.

HIDALGO COUNTY DISTRICT JUDGES

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

RODOLFO DELGADO
JUDGE, 97th D.C.

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

ROSE GUERRA REYNA
JUDGE, 204th D.C.

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JUDGE, 430th D.C.

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

Recommendation:

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

Observation No. 5:

We noted during our review that the May 2017 *Monthly Report* was submitted to the County Auditor's Office 4 days after the fifth day following the end of the month, respectively. According to staff, the report was not submitted in a timely manner due to 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 August 11, 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

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.

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JUDGE, 394TH D.C.

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JUDGE, 436TH D.C.

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

JUSTICE OF THE PEACE
MONTHLY FINES AND FEES COLLECTED
FOR THE MONTH ENDED: May-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) JP12-2017-01977⁴ through JP12-2017-02012^{02477 x} \$ 57,758.80 X1-a

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)

	\$ 57,758.80	X3 ✓
Less: Total amount of remittances to County Treasurer (From Part II)	<u>58,274.90</u>	
	\$ <u>57,758.80</u>	
Total funds due to County Treasurer (Overtransfer Made to Co Treas.)	\$ <u>-(0.00)</u>	
	<u>(516.10)</u>	X4-d3
	4	

Part II: REMITTANCES MADE TO THE COUNTY TREASURER

DESCRIPTION	AMOUNT	COMMENT
Total Collections for the Month (See Schedule of Receipts & Deposits)	\$ 57,758.80	X1 ✓
Add: Previous Month's Bond Overtransfer <u>Dec 2015</u>	<u>516.10</u>	
Add: HCSO Monthly "D" Collections Report	\$ -	
	<u>58,274.90</u>	
Total Remittances Made to County Treasurer	\$ <u>57,758.80</u>	
	<u>4</u>	

PREPARED BY:

[Signature]

DATE: 6-8-17

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: ed 6-20-2017
cf 7/17/17

[Signature]
JUSTICE OF THE PEACE

6-9-17
DATE

**JUSTICE OF THE PEACE
MONTHLY FINES AND FEES COLLECTED
FOR THE MONTH ENDED May-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

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		1200-351-10-062-000-0-000	\$ 13,926.70
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 543.412 543.413 (j)		1100-207-20-000-028-0-000	214.50
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)		1100-207-30-000-005-0-000	-
LOCAL COURT COSTS AND FEES:					
Courthouse Security Adm. Fee (\$3)		C.C.P. Art. 102.017 (b)		1241-341-10-060-001-0-000	994.50
Courthouse Security Fund JP (\$1)		C.C.P. Art. 102.017		1245-341-10-062-000-0-000	322.00
Justice Court Technology Fund (\$4)		C.C.P. Art. 102.017		1242-341-10-060-000-0-000	1,318.00
Time Payment - @40% OF \$25.00 (\$10.00)		LGC 133.103 (d)		1100-341-10-060-001-0-000	320.70
Time Payment - @ 10% of \$25.00 (\$2.50)		LGC 133.103 (e)		1100-341-10-060-002-0-000	80.15
Administrative Local Transaction Fee (\$2)		C.C.P. Art. 102.072		1100-341-10-060-003-0-000	738.56
Motor Vehicle Adm. Fee (\$10-\$20) (Domestic Fee for Exp. DL, Exp. Imp. Cert. Exp. 31st Reg.)		TRC Sec 543.615 521.026 512.437		1100-341-10-060-004-0-000	-
Special Fees				1100-341-10-062-000-0-000	190.82
Deferred Disposition		C.C.P. Art. 45.051	66.00		
Administrative Fee - "Drivers Safety Course" (\$10)		C.C.P. Art. 45.051 (f)	124.92		
Support of Judiciary Fund (\$ 60)		LGC 133.105		1100-341-10-060-009-0-000	192.62
Traffic Fee (\$3)		TRC 542.403		1100-341-10-062-000-0-000	666.57
Child Safety (\$20-\$25)		C.C.P. Art. 102.014		1100-341-10-060-011-0-000	50.00
Failure to Appear (\$4)		TRC 502.010(a)		1100-341-10-060-012-0-000	136.67
Scaffold Fee (\$20)		C.C.P. Art. 102.015		1100-341-10-140-049-0-000	2,012.27
Truancy Prevention and Diversion Fund (\$1)				1100-341-10-060-013-0-000	293.70
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. 415.052		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 133.123 (b)		1100-207-20-000-005-0-000	400.88
Juvenile Crime and Delinquency Fund (____\$25, ____\$50)		C.C.P. Art. 102.075(m)		1100-207-20-000-007-0-000	2.94
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	31.90
Consolidated Court Costs Fund (\$17)		CCP 102.073 (a) 3/ LGC 133.102		1100-207-20-000-015-0-000	13,073.58
Compensation Victims Of Crime Fund (____\$3, ____\$5, ____\$15, ____\$35)		C.C.P. Art. 56.55 (2) & (3)		1100-207-20-000-017-0-000	115.71
Judicial & Court Personnel Training Fund (____\$1, ____\$2)		Govt. Code Sec. 56.001 (b)		1100-207-20-000-027-0-000	12.76
Correctional Management Institute of Texas Fund (\$ 50)		C.C.P. Art. 102.075		1100-207-20-000-029-0-000	2.69
Indigent Legal Services Fee-JP (\$6)		Govt. Code Sec. 101.141 (2) (B)		1100-207-20-000-004-0-000	576.00
State Traffic Fee- Subtitle C (\$30)		TRC Sec 542.403		1100-207-20-000-035-0-000	6,606.09
Jury Service Fee (\$4)		C.C.P. Art. 102.0645		1100-207-20-000-053-0-000	1,283.80
Support of Judiciary Fund (\$5.40)		LGC 133.105		1100-207-20-000-054-0-000	1,714.17
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 192.023		1100-207-20-000-059-0-000	622.89
Moving Violation Fee (\$0.10)		C.C.P. Art. 102.022 GC		1100-207-20-000-061-0-000	23.29
Safety Seat Violation Fee (\$0.15)		TRC 543.412 (b) 1		1100-207-20-000-062-0-000	-
Failure to Appear (\$20)		TRC 706.006 TRC 706.007 (4) 2		1100-207-20-000-066-0-000	683.35
Electronic Filing Fee - Civil (\$10)		GC 101.141 GC 51.851		1100-207-20-000-070-0-000	960.00
Truancy Prevention and Diversion Fund (\$1)		C.C.P. Art. 102.015		1100-207-20-000-073-0-000	288.70
Texas Home Visiting Program Contribution (\$5)		HSC 191.0049 LGC 114.019 (a)		1100-207-20-000-074-0-000	-
ARREST WARRANT FEES: STATE		C.C.P. Art. 102.011			1525.68
D.P.S. (____\$3, ____\$5, ____\$35, ____\$50)				1100-207-20-000-019-0-000	1,453.08
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					
Sheriff Fees:		LGC 118.131			
Constable Fees:					
Precinct #1				1100-342-10-060-001-0-000	147.34
Precinct #2				1100-342-10-291-000-0-000	5555.23
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	-
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 (DTP Law Enforcement Agencies)		C.C.P. Art. 1.2011 (a) 2 (A)		1100-207-30-000-003-0-000	-
Refund - Overpayments				1100-202-00-000-008-0-000	25.00
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 (4) 2		1100-202-00-000-008-0-000	-
Delinquent Attorney Fee				1100-202-00-000-019-0-000	205.01
Justice Fees (Local Fees)				1100-341-10-060-001-0-000	2,449.00
Small Claims Court Filing Fee (\$25)		LGC 118.121 118.122			
Debt Claim Fee (Justice Court Filing Fee) (\$25)		LGC 118.121 118.122	2,490.00		
Landlord & Tenant Eviction Filing Fee (Foreable Entry and Detainer Court) (\$25)		LGC 118.121 118.122			
Transcript Fees (\$10)		LGC 118.121 118.123 (a)			
Abstract Fees (\$5)		LGC 118.121 118.123 (c)	20.00		
Writ Filing Fee (\$5)		LGC 118.121 118.123 (c)			
Issuing other Document (\$1 1st pg., 25 for each add'l pg.)		LGC 118.121 118.123 (c)	29.00		
Certified Copies of Court Papers (\$2 1st pg., 25 for each add'l pg.)		LGC 118.121			
Probable Cause Tow. Hearing Fee (\$20)		LGC 102.141 (a) 1			
Birth Certificates (\$22 each)		HSC 191.0245 (3) 2		1100-341-10-060-001-0-000	-
Death Certificates (\$20 each, each add'l \$3)		HSC 191.0245 (3) 2		1100-341-10-060-001-0-000	-
Preservation of Vital Statistics Fee (\$1 each)		HSC Sec 191.0245 (h)		1100-341-10-060-008-0-000	-
Jury Fees (Civil \$22, Criminal \$3)		Rules of Civil Proc., Rule 96.1 b 4 C.C.P. 1.2001		1100-341-10-060-006-0-000	-

AUDITED BY THE HIDALGO
COUNTY AUDITOR'S OFFICE
DATE: 6-20-2017

TOTAL AMOUNT DUE TO THE COUNTY TREASURER:

\$ 57,758.80

Justice of the Peace Jesus Morales
Schedule of Adjustments
For the Month Ended May 31, 2017

Receipt Number	Case Number	Date	Offense	Off Date	Disposition Date	CCC	CHS	CMIT	CO	CVCA	DPS	FA	JCD	JCPT	JCTF	JSF	LTF	SCOF	SV50	TP	UTFC	WARr	TOTAL
Based on offense, CVCA was over assessed.																							
JP12-2017-02041	02-64673-TR	5/2/2017	failed to drive in single lane	2/17/2002	4/5/2017	17	3	0.5	-	35	5	5	0.5	2	4	-	2	20	-	-	3	-	97
Based on offense, SV50 should NOT be assessed. Furthermore, based on offense date, JCTF should be assessed.																							
JP12-2017-02143	T01-2991112	5/10/2017	no safety belt	9/5/2001	12/12/2013	17	3	0.5	27	15	5	5	0.5	2	-	-	2	20	27	25	3	100	252

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 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 month of June 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 month of June 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 month of June 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.

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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 received 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 month of June 2017 were \$53,723.05. 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 requires improvement as noted in the following observations.

Observation No. 1:

We reviewed a sample of receipts issued in June 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 6 receipts 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 (19), September 2015 (39), October 2015 (37), November 2015 (21), December 2015 (19), January 2016 (25), February 2016 (45), March 2016 (30), April 2016 (10), and July 2016 (1) 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.

HIDALGO COUNTY DISTRICT JUDGES

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JUDGE, 449TH D.C.

Observation No. 2:

Copies of the April 2014 through June 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 Report 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 the June 2017 *Monthly Report* was submitted to the County Auditor's Office 8 days after the fifth day following the end of the month. According to staff, the Justice of the Peace was out of the office and therefore unable to 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 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 August 25, 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 Eufrazio, CPA
County Auditor

Enclosures: Copies of *Monthly Report* and Exhibits

cc: Valde Guerra, County Executive Officer

HIDALGO COUNTY DISTRICT JUDGES

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JUSTICE OF THE PEACE
MONTHLY FINES AND FEES COLLECTED
FOR THE MONTH ENDED: June-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) JP12-2017-02478 through JP12-2017-02929 ⁰²⁹³⁰ \$ 53,723.05 ⁴ ✓
LESS: COST ON DEPOSIT 0.00 - X7 ^{X9-a1}
ADD: COST ON DEPOSIT LIQUIDATED 0.00 - X7 ✓

AMOUNT OWED TO COUNTY (Should Match Amt in Part III) \$ 53,723.05 ¹ X3 ✓
Less: Total amount of remittances to County Treasurer (From Part II) 54,239.15
Total funds due to County Treasurer (Overtransfer Made to Co Treas.) \$ -53,723.05
(516.10) - X4-d2

Part II: REMITTANCES MADE TO THE COUNTY TREASURER

DESCRIPTION	AMOUNT	COMMENT
Total Collections for the Month (See Schedule of Receipts & Deposits)	\$ <u>53,723.05</u> ✓	
Add: Previous Month's Bond Overtransfer <u>Dec 15</u>	<u>516.10</u> ✓	
Add: IICSO Monthly "D" Collections Report	\$ -	
Total Remittances Made to County Treasurer	<u>54,239.15</u> \$ <u>-53,723.05</u> <u>4</u>	

PREPARED BY:

June J. Cardenas

DATE: 7-11-17

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: 7-17-2017

Justice of the Peace
JUSTICE OF THE PEACE

7-17-17
DATE

RCVD AUDITORS
JUL 13 11:17 PM 12:1

**JUSTICE OF THE PEACE
MONTHLY FINES AND FEES COLLECTED
FOR THE MONTH ENDED June-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

PAGE 2 OF 2

Name of Fine, Fee, Court Cost	# Invoiced	Statute Reference	Detail of Amt Collected	GL Acct No.	Amt. Collected
FINES:					
County Fines (Local Fine)		DMR 113.004 PC 12.23		1200-351-10-062-000-0-000	\$ 16,789.50
Texas Parks & Wildlife 50% Fine (State Fine)		EPAC 12.107		1100-207-20-000-012-0-000	-
No Safety Belt 50% Fine (State Fine)		TRC 543.412, 543.413		1100-207-20-000-028-0-000	60.50
Grass Weight 50% Fine (State Fine)		TRC Sec 621.506 (g)		1100-207-20-000-013-0-000	-
School District 50% Fines		Pdun Code § 25.000 (2.1 A)		1100-207-30-000-005-0-000	-
LOCAL COURT COSTS AND FEES:					
Courthouse Security Adm. Fee (\$3)		C.C.P. Art. 102.007.5		1241-341-10-060-001-0-000	901.03
Courthouse Security Fund JP (\$1)		C.C.P. Art. 102.007		1245-341-10-062-000-0-000	290.38
Justice Court Technology Fund (\$4)		C.C.P. Art. 102.007.3		1242-341-10-060-000-0-000	1,197.39
Time Payment - @ 40% OF \$25.00 (\$10.00)		TRC 133.103.25		1100-341-10-060-001-0-000	363.58
Time Payment - @ 10% OF \$25.00 (\$2.50)		TRC 133.103.25		1100-341-10-060-002-0-000	90.90
Administrative Local Transaction Fee (\$2)		C.C.P. Art. 102.012		1100-341-10-060-003-0-000	667.14
Motor Vehicle Adm. Fee (\$10-\$20) (Dismissal Fee for Exp. 011, Exp. Imp. Court, Exp. V. Reg.)		TRC Sec 544.601, 544.602, 544.603, 544.604		1100-341-10-060-004-0-000	10.00
Special Fees				1100-341-10-062-000-0-000	296.30
Deferred Disposition		C.C.P. Art. 49.05	168.34		
Administrative Fee - "Drivers Safety Course" (\$10)		C.C.P. Art. 49.05.1 F	128.36		
Support of Judiciary Fund (\$ 60)		TRC 133.103		1100-341-10-060-009-0-000	174.22
Traffic Fee (\$3)		TRC 543.413		1100-341-10-062-000-0-000	543.10
Child Safety (\$20-\$25)		C.C.P. Art. 102.014		1100-341-10-060-011-0-000	-
Failure to Appear (\$4)		TRC 546.0670, 546.0671, 546.0672		1100-341-10-060-012-0-000	96.49
Scowlaw Fee (\$20)		TRC 512.010(a)		1100-341-10-140-049-0-000	1,399.26
Truancy Prevention and Diversion Fund (\$1)		C.C.P. Art. 102.015		1100-341-10-060-013-0-000	269.94
STATE COURT COSTS AND FEES:					
Criminal Justice Planning Fund C C P (\$5)		C.C.P. Art. 102.021		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. 4-504.1		1100-207-20-000-011-0-000	3.50
Operators and Chauffeurs License Fund (\$75)		TRC 501.102		1100-207-20-000-031-0-000	-
Time Payment - @ 50% OF \$25.00 (\$12.50)		TRC 133.103.10		1100-207-20-000-005-0-000	454.48
Juvenile Crime and Delinquency Fund (____ \$25, ____ \$50)		C.C.P. Art. 102.078(a)		1100-207-20-000-007-0-000	1.91
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. 102.019.1.2		1100-207-20-000-009-0-000	21.60
Consolidated Court Costs Fund (\$17)		C.C.P. Art. 102.075.1.1, 102.075.1.2		1100-207-20-000-015-0-000	11,914.31
Compensation Victims Of Crime Fund (____ \$3, ____ \$5, ____ \$15, ____ \$35)		C.C.P. Art. 56.55.1(a) & 5		1100-207-20-000-017-0-000	59.80
Judicial & Court Personnel Training Fund (____ \$1, ____ \$2)		Govt. Code Sec. 50.001(b)		1100-207-20-000-027-0-000	9.64
Correctional Management Institute of Texas Fund (\$ 50)		C.C.P. Art. 102.075		1100-207-20-000-029-0-000	1.66
Indigent Legal Services Fee-JP (\$6)		Govt. Code Sec. 111.141.2.3		1100-207-20-000-004-0-000	414.00
State Traffic Fee-Subtitle C (\$30)		TRC Sec 542.413		1100-207-20-000-035-0-000	5,271.52
Jury Service Fee (\$4)		C.C.P. Art. 102.004.5		1100-207-20-000-053-0-000	1,161.52
Support of Judiciary Fund (\$5.40)		TRC 133.103		1100-207-20-000-054-0-000	1,562.01
Birth Certificate Fee (\$1.80)		TRC 133.102.0		1100-207-20-000-039-0-000	-
Defensive Driving Record Fee (\$12)		C.C.P. Art. 49.0511.00		1100-207-20-000-057-0-000	-
Indigent Defense Representation Fund (\$2)		TRC 133.103.10, 103.103.25		1100-207-20-000-059-0-000	574.66
Moving Violation Fee (\$0.10)		C.C.P. Art. 102.002.00		1100-207-20-000-061-0-000	23.12
Safety Seat Violation Fee (\$1.15)		TRC 545.412.000		1100-207-20-000-062-0-000	-
Failure to Appear (\$20)		TRC 546.0670, 546.0671, 546.0672		1100-207-20-000-066-0-000	492.43
Electronic Filing Fee - Civil (\$10)		CC 101.141.00, 101.148		1100-207-20-000-070-0-000	690.80
Truancy Prevention and Diversion Fund (\$1)		C.C.P. Art. 102.015		1100-207-20-000-073-0-000	275.94
Texas Home Visiting Program Contribution (\$5)		HSC 741.01481.00, 741.015.11(a)		1100-207-20-000-074-0-000	-
ARREST WARRANT FEES: STATE					
D.P.S. (____ \$3, ____ \$5, ____ \$35, ____ \$50)		C.C.P. Art. 102.011		1100-207-20-000-019-0-000	1508.06
T.A.B.C. (____ \$3, ____ \$5, ____ \$35, ____ \$50)				1100-207-20-000-029-0-000	-
P.K.W.L. (____ \$3, ____ \$5, ____ \$35, ____ \$50)				1100-207-20-000-021-0-000	-
ARREST WARRANT/SERVICE FEES: COUNTY					
Sheriff Fees:					
Constable Fees:					
Precinct #1				1100-342-10-060-001-0-000	40.29
Precinct #2				1100-342-10-291-000-0-000	3861.14
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	0.00
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 (TRC Sec 4 Enforcement Agencies)		C.C.P. Art. 102.011.1.2(a)		1100-207-30-000-003-0-000	-
Refund - Overpayments				1100-202-00-000-008-0-000	310.00
Due to Others				1100-202-00-000-008-0-000	-
Restitution				1100-202-00-000-008-0-000	-
Failure to Appear - Omn:Base (\$6)		TRC 546.0670, 546.0671, 546.0672		1100-202-00-000-019-0-000	144.73
Delinquent Attorney Fee				1100-341-10-060-001-0-000	-
Justice Fees (Local Fees)				1100-341-10-060-001-0-000	1,780.00
Small Claims Court Filing Fee (\$25)		TRC 118.121, 118.122			
Debt Claim Fee (Justice Court Filing Fee) (\$75)		TRC 118.121, 118.122	1,725.00		
Landlord & Tenant Eviction Filing Fee (Forcible Entry and Detainer Court) (\$25)		TRC 118.121, 118.122	-		
Transcript Fees (\$10)		TRC 118.121, 118.123(a)	-		
Abstract Fees (\$5)		TRC 118.121, 118.123(a)	50.00		
Writ Filing Fee (\$5)		TRC 118.121, 118.123(a)	50.00		
Issuing other Document (\$1 1st pg, 25 for each add'l pg)		TRC 118.121, 118.123(a)	-		
Certified Copies of Court Papers (\$2 1st pg, 25 for each add'l pg)		TRC 118.121	-		
Probable Cause Tow Hearing Fee (\$20)		TRC 101.141.00.4	-		
Birth Certificates (\$22 each)		TRC 191.0045.1(a)		1100-341-10-060-001-0-000	-
Death Certificates (\$20 each, each add'l \$3)		TRC 191.0045.1(a)		1100-341-10-060-001-0-000	-
Preservation of Vital Statistics Fee (\$1 each)		TRC Sec 191.0045.1(b)		1100-341-10-060-008-0-000	-
Jury Fees (Civil \$22, Criminal \$3)		Rules of Civil Proc. Rule 514.004, C.C.P. 102.004		1100-341-10-060-006-0-000	-
TOTAL AMOUNT DUE TO THE COUNTY TREASURER:					\$ 53,723.05

AUDITED BY: THE HIDALGO
COUNTY AUDITOR'S OFFICE
DATE: 08-17-2017
477/2417

17 X2 X1

Justice of the Peace Jesus Morales
Schedule of Adjustments
For the Month Ended June 30, 2017

Receipt Number	Case Number	Date	Offense	Off Date	Disposition Date	CCC	CHS	CHSP	CMIT	CO	CVCA	DPS	FA	IDRF	JCD	KCTF	JST	LT	MVI	OMIN	OMIN	SCOI	SJFC	SJFS	SIF	SV50	TPDS	UTFC	WARR	WIDPS	TOTAL	
<u>Based on offense date, JCTF should be assessed.</u>																																
JP12 2017	T01-	2960112	6/6/2017	speeding	9/18/2001	6/6/2017	17	3	-	0.5	-	15	5	5	-	0.5	2	-	2	-	-	-	20	-	-	-	-	-	3	-	50	123
<u>Based on offense, UTFC should NOT be assessed.</u>																																
JP12 2017	T02-	1759112	6/9/2017	license	4/14/2002	6/9/2017	17	3	-	0.5	63	15	5	5	-	0.5	2	4	-	2	-	-	20	-	-	-	-	3	50	-	190	
<u>Based on offense SV50 should NOT be assessed.</u>																																
JP12 2017	T03-	1873112	6/11/2017	belt	4/3/2003	6/7/2017	17	3	-	0.5	25	15	5	5	-	0.5	2	4	-	2	-	-	20	-	-	25	-	3	-	50	177	
<u>TPDC and TPDS should be split \$1.00 each.</u>																																
JP12 2017	14-	110845-	6/22/2017	license	No driver's	1/27/2014	6/22/2017	40	3	1	-	66	-	5	-	2	-	4	4	2	0.1	4	20	6	20	0.6	5.4	-	2	-	-	185.1
JP12 2017	14-	111010-	6/17/2017	insurance	no liability	2/10/2014	6/17/2017	40	3	1	-	-	-	5	-	2	-	3	4	2	-	4	20	6	20	0.6	5.4	-	2	-	-	119
JP12 2017	14-	111015-	6/13/2017	speeding		2/11/2014	6/13/2017	40	3	1	-	60	-	5	-	2	-	4	4	2	0.1	4	20	6	20	0.6	5.4	40	2	3	-	212.1

COUNTY OF HIDALGO

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



EDINBURG, TEXAS 78539

July 31, 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 month of April 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 month of April 2017 pursuant to Local Government Code §115.002 (a) and (b) and Code of Criminal Procedure Article 103.011. The objective of the review was to determine if 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 April 2017. Our review was not designed nor intended to be a detailed study of every relevant control system, procedure, or transaction. Accordingly, the opportunities for improvement presented in this report may not be all-inclusive of areas where improvement could be made.

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

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

Methodology:

In planning and performing our review, we reviewed applicable 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, 12TH D.C.

RODOLFO DELGADO
JUDGE, 13TH D.C.

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

ROSÉ GUERRA REYNA
JUDGE, 20TH D.C.

JUAN R. PARTIDA
JUDGE, 21ST D.C.

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

NOE GONZALEZ
JUDGE, 17TH D.C.
OVERSEER

LETICIA LOPEZ
JUDGE, 38TH D.C.

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

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

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

- 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 month of April 2017 were \$104,642.70. 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 requires improvement as noted in the following observations.

Observation No. 1:

We reviewed a sample of receipts issued in April 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 5 receipts 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); December 2016 (5); January 2017 (3); February 2017 (7); and March 2017 (11) 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.

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, 388th D.C.

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

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

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

- 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*.

Observation No. 2:

Copies of incorrect Office of Court Administration “Official Justice of the Peace Monthly Reports” (OCA Reports) 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 April 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*; 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 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 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 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 April 2017 *Monthly Report* was submitted to the County Auditor’s Office 5 days after the fifth day 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 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.

HIDALGO COUNTY DISTRICT JUDGES

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

RODOLFO DELGADO
JUDGE, 13th D.C.

J. R. “BOBBY” FLORES
JUDGE, 13th D.C.

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JUDGE, 43rd D.C.

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

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 August 18, 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

HIDALGO COUNTY DISTRICT JUDGES

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

RODOLFO DELGADO
JUDGE, 13TH D.C.

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

ROSE GUERRA REYNA
JUDGE, 20TH D.C.

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

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

NOE GONZALEZ
JUDGE, 37TH D.C.
OVERBEER

LETICIA LOPEZ
JUDGE, 38TH D.C.

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

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

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

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

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

PBC

City: **PIHARR, TX**
Hidalgo County, Texas

Part I: RECAP OF AMOUNT PAYABLE TO THE COUNTY TREASURER

TOTAL CASH COLLECTED	(Receipts #'s) <u>2597</u> THRU <u>3311</u>	\$ <u>104,642.70</u>	
Sheriff's "D" Report	(Receipt #s) _____ THRU _____	<u>104,814.70</u>	X4-u
LESS: COST ON DEPOSIT		<u>0.00</u>	X7,
ADD: COST ON DEPOSIT LIQUIDATED		<u>0.00</u>	X7,
AMOUNT OWED TO COUNTY (Should Match Amt in Part III)		<u>104,642.70</u>	X3
Less: Total amount of remittances to County Treasurer (From Part II)		<u>104,642.70</u>	
Total funds due to County Treasurer (Overtransfer Made to Co Treas)		<u>(0.00)</u>	X1-u

Part II: REMITTANCES MADE TO THE COUNTY TREASURER

DESCRIPTION	AMOUNT	COMMENT
Total Collections for the Month (See Schedule of Receipts & Deposits)	<u>104,642.70</u>	
Add: Previous Month's Bond Overtransfer	<u>0.00</u>	
Add: HCSO Monthly "D" Collections Report	<u>0.00</u>	
Total Remittances Made to County Treasurer	<u>\$ 104,642.70</u>	

PREPARED BY: OFELIA ORTIZ FLORESDATE: 5/8/2017

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: 5-30-17 20

CIT 7/11/17

Bobby Contreras
JUSTICE OF THE PEACE

DATE

**JUSTICE OF THE PEACE
MONTHLY FINES AND FEES COLLECTED
FOR THE MONTH OF: April-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

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 113.041 PC 12.03		1100-351-10-063-000-0-000	\$ 42,734.57
Texas Parks & Wildlife 85% Fine (State Fine)		TPWC 12.07		1100-207-20-000-012-0-000	-
No Safety Belt 50% Fine (State Fine)		TRC 543.12 445.113		1100-207-20-000-028-0-000	450.00
Gross Weight 50% Fine (State Fine)		TRC Sec 620.56 (g)		1100-207-20-000-013-0-000	-
School District 50% Fines		Edue Code 125.293 (P. 1A)		1100-207-30-000-006-0-000	-
LOCAL COURT COSTS AND FEES:					
Courthouse Security Adm. Fee (\$3)		C.C.P. Art. 102.017 b		1100-341-10-060-001-0-000	1,605.00
Courthouse Security Fund JP (\$1)		C.C.P. Art. 102.017		1100-341-10-063-000-0-000	530.00
Justice Court Technology Fund (\$4)		C.C.P. Art. 102.017		1100-341-10-060-000-0-000	2,132.00
Time Payment - @ 42% OF \$25.00 (\$10.50)		LGC 113.041		1100-341-10-060-001-0-000	-
Time Payment - @ 10% of \$25.00 (\$2.50)		LGC 113.041		1100-341-10-060-003-0-000	-
Administrative Local Transaction Fee (\$2)		C.C.P. Art. 102.017		1100-341-10-060-003-0-000	1,068.20
Motor Vehicle Adm. Fee (\$10-\$20) (Domestic Fee for Exp. 111, Exp. 112, Exp. 113, Exp. 114)		TRC Sec 544.65, 521.029, 521.047		1100-341-10-060-004-0-000	60.00
Teen Court Program Adm. Fee (Up to \$10.00)		C.C.P. Art. 45.051 a		1100-341-10-060-005-0-000	-
Special Fees				1100-341-10-063-000-0-000	749.99
Deferred Disposition		C.C.P. Art. 45.051	\$ 499.99		
Administrative Fee - "Drivers Safety Course" (\$10)		C.C.P. Art. 45.051 b	\$ 250.00		
Support of Judiciary Fund (\$ 60)		LGC 113.105		1100-341-10-060-009-0-000	318.00
Traffic Fee (\$3)		TRC 542.403		1100-341-10-063-000-0-000	882.00
Child Safety (\$20-\$25)		C.C.P. Art. 102.017 a		1100-341-10-060-011-0-000	75.00
Failure to Appear (\$4)		TRC 542.606 TRC 542.607 a 2		1100-341-10-060-012-0-000	5,214.22
Scofflaw Fee (\$20)		TRC 542.606		1100-341-10-060-012-0-000	1,660.00
Truancy Prevention and Diversion Fund (\$1)		C.C.P. Art. 102.015		1100-341-10-060-013-0-000	506.40
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. 102.051		1100-207-20-000-004-0-000	-
State General Revenue Fund (\$2.50)		C.C.P. Art. 102.051		1100-207-20-000-005-0-000	-
Law Enforcement Education Fund (\$1, \$1.50, \$1.50)		Court Code Sec. 415.042		1100-207-20-000-011-0-000	-
Operators and Chauffeurs License Fund (\$75)		TRC 542.122		1100-207-20-000-011-0-000	-
Time Payment - @ 50% OF \$25.00 (\$12.50)		LGC 113.041 b		1100-207-20-000-009-0-000	-
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. 102.042		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	10.00
Consolidated Court Costs Fund (\$40)		C.C.P. Art. 102.019 a 2		1100-207-20-000-015-0-000	21,354.00
Compensation Victims Of Crime Fund (\$3, \$4, \$15, \$35)		C.C.P. Art. 56.55 (2) a 5		1100-207-20-000-017-0-000	30.00
Judicial & Court Personnel Training Fund (\$1, \$2)		Court Code Sec. 36.001 b		1100-207-20-000-027-0-000	3.00
Correctional Management Institute of Texas Fund (\$ 50)		C.C.P. Art. 102.075		1100-207-20-000-029-0-000	-
Indigent Legal Services Fee- JP (\$6)		Court Code Sec. 131.141 (2) b		1100-207-20-000-004-0-000	942.00
State Traffic Fee-Subtle C (\$30)		TRC Sec 542.403		1100-207-20-000-035-0-000	8,790.00
Jury Service Fee (\$4)		C.C.P. Art. 102.045		1100-207-20-000-033-0-000	2,120.00
Support of Judiciary Fund (\$5.40)		LGC 113.105		1100-207-20-000-054-0-000	2,848.00
Birth Certificate Fee (\$1.80)		HSC 141.022 c		1100-207-20-000-039-0-000	-
Defensive Driving Record Fee (\$12)		C.C.P. Art. 45.051 a 2		1100-207-20-000-037-0-000	-
Indigent Defense Representation Fund (\$2)		LGC 113.107 (a) 2		1100-207-20-000-059-0-000	1,046.00
Moving Violation Fee (\$0.10)		C.C.P. Art. 102.021 c		1100-207-20-000-061-0-000	37.50
Safety Seat Violation Fee (\$0.15) (as of before September 28, 2011)		TRC 543.102 b (1)		1100-207-20-000-062-0-000	-
Failure to Appear (\$20)		TRC 542.606 TRC 542.607 a 2		1100-207-20-000-066-0-000	440.00
Electronic Filing Fee - Civil (\$10)		LGC 113.114 (1) a 1		1100-207-20-000-070-0-000	1,570.00
Truancy Prevention and Diversion Fund (\$1)		C.C.P. Art. 102.015		1100-207-20-000-073-0-000	508.00
Texas Home Visiting Program Contribution (\$5)		HSC 141.043 (c) 1, 141.044		1100-207-20-000-074-0-000	-
ARREST WARRANT FEES: STATE		C.C.P. Art. 1.02 (1) a		1100-207-20-000-019-0-000	2555.00
D.P.S. (\$3, \$5, \$15, \$50)				1100-207-20-000-020-0-000	5.00
T.A.B.C. (\$3, \$5, \$15, \$50)				1100-207-20-000-021-0-000	-
P.K.W.L. (\$3, \$5, \$15, \$50)				1100-207-20-000-000-0-000	-
Texas Comptroller Criminal Investigators				1100-207-20-000-000-0-000	-
ARREST WARRANT SERVICE FEES: COUNTY		LGC 113.131		1100-342-10-060-011-0-000	45.00
Sheriff Fees:				1100-342-10-291-000-0-000	150.00
Constable Fees:				1100-342-10-292-000-0-000	5295.00
Precinct #1				1100-342-10-293-000-0-000	150.00
Precinct #2				1100-342-10-294-000-0-000	150.00
Precinct #3				1100-342-10-295-000-0-000	-
Precinct #4				1100-341-10-060-007-0-000	-
Precinct #5				1100-342-10-060-003-0-000	-
District Attorney Fees				1100-342-10-060-001-0-000	-
Tax Assessor Fraud Investigator				1100-342-10-060-004-0-000	-
School District Arrest Fee				1100-342-10-060-005-0-000	-
Fire Marshal Fee				1100-342-10-060-006-0-000	-
Code Enforcement Precinct #2				1100-342-10-060-007-0-000	-
Due to Others				1100-342-10-060-008-0-000	-
Delinquent Fees				1100-342-10-060-009-0-000	1504.23
Warrant Fees Out of County Service Fees (JP) Law Enforcement Agency		C.C.P. Art. 102.011 a 2 A		1100-202-00-000-009-0-000	60.80
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)		TRC 542.606 TRC 542.607 a 2		1100-202-00-000-019-0-000	135.00
Justice Fees (Local Fees)				1100-341-10-060-001-0-000	4014.00
Small Claims Court Filing Fee (\$25)		LGC 113.121 (1) a 1	\$ -		
Debt Claim Fee - Justice Court Filing Fee (\$25)		LGC 113.121 (1) a 2	3,925.00		
Landlord & Tenant Eviction Filing Fee - Forfeiture & Detainer Court (\$25)		LGC 113.121 (1) a 2			
Transcript Fees - Appeal Fee (\$10)		LGC 113.121 (1) a 2	20.00		
Abstract Fees (\$5)		LGC 113.121 (1) a 2	35.00		
Writ Filing Fee (\$5)		LGC 113.121 (1) a 2	35.00		
Issuing other Document (\$1.1st pg, 25 for each add'l pg)		LGC 113.121 (1) a 2	9.00		
Certified Copies of Court Papers (\$2.1st pg, 25 for each add'l pg)		LGC 113.121 (1) a 2			
Probable Cause Tow Hearing Fee (\$20)		LGC 113.121 (1) a 2			
Birth Certificates (\$22 each)		HSC 141.043 (1) a		1100-341-10-060-001-0-000	-
Death Certificates (\$20 each, each add'l \$3)		HSC 141.043 (1) a		1100-341-10-060-001-0-000	-
Preservation of Vital Statistics Fee (\$1 each)		HSC Sec 141.043 (1) a		1100-341-10-060-003-0-000	-
Jury Fees (Civil \$22, Criminal \$3)		Rules of Civ. Proc., Rule 9.4		1100-341-10-060-006-0-000	22.00

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

DATE: 5-30-17 ea

TOTAL AMOUNT DUE TO THE COUNTY TREASURER:

\$ 104,642.70

X1
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Justice of the Peace Bobby Contreras
Schedule of Adjustments
For the Month Ended April 30, 2017

Receipt Number	Case Number	Date	Offense	Disposition Date	ABR	CCC	CHSP	CO	CVA	DE	DPS	DPW	FA	HH	RD	RPI	RH	PS	EE	MAV	CRMR	CRAMS	CRMTV	SCM	SHC	SHS	SH	TPDR	TPDS	UTIC	WFCNSL2	WIDPS	TOTAL
Based on offense, CRF should be assessed.																																	
02612	00-21	4/13/2017	unrestrained child under two	4/18/2000	4/3/2017	1	1	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
LIF was under assessed.																																	
03052	98	4/19/2017	making alcoholic beverage to minor	4/19/2017	4/19/2017	1	1	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
LIF was over assessed.																																	
02641	162121	4/5/2017	touching's	4/5/2017	4/5/2017	40	4	1	65.9	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Delinquent was over assessed 0.11.																																	
03105	11-21	4/5/2017	Int. signal law change	11/11/2011	4/5/2017	40	3	1	102.5	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
IPDS was over assessed. IPDC and IPDS should be split \$1.00 each.																																	
02649	14-21	4/14/2017	on safety beh passenger	4/14/2017	4/14/2017	40	1	1	50	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0

28

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 31, 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 month of May 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 month of May 2017 pursuant to Local Government Code §115.002 (a) and (b) and Code of Criminal Procedure Article 103.011. The objective of the review was to determine if 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 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 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, 11TH D.C.

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

ROSE GUERRA REYNA
JUDGE, 20TH D.C.

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

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

NOE GONZALEZ
JUDGE, 37TH D.C.
OVERSEER

LETICIA LOPEZ
JUDGE, 38TH D.C.

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

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

RENEE R. BETANCOURT
JUDGE, 44TH 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 month of May 2017 were \$178,819.03. 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 in May 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 7 receipts 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); December 2016 (5); January 2017 (3); February 2017 (7); March 2017 (11), and April 2017 (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*.

HIDALGO COUNTY DISTRICT JUDGES

LURE M. SMOLETERAY
JUDGE, 92ND D.C.

RODOLFO DELGADO
JUDGE, 93RD D.C.

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

HOSSE GUERRA REYNA
JUDGE, 204TH D.C.

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

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

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JUDGE, 396TH D.C.

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

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

Observation No. 2:

Copies of incorrect Office of Court Administration "Official Justice of the Peace Monthly Reports" (OCA Reports) 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 May 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*; 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 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 mail-in payments are recorded on a mail log may result in the loss or misuse of County funds.

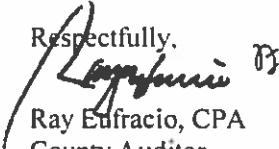
Recommendation:

Management should ensure that a daily mail log is 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 written management responses to the observations noted above by August 18, 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 Eufrazio, CPA
County Auditor

Enclosures: Copies of *Monthly Report* and Exhibits

cc: Valde Guerra, County Executive Officer

HIDALGO COUNTY DISTRICT JUDGES

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

RODOLFO DELGADO
JUDGE, 93RD D.C.

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

ROSE GUERRA REYNA
JUDGE, 306TH 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.

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

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

City: **PHARR, TX**
Hidalgo County, Texas

PDC

Part I: RECAP OF AMOUNT PAYABLE TO THE COUNTY TREASURER

TOTAL CASH COLLECTED	(Receipts #'s) <u>3312</u> THRU <u>4385</u>	\$ <u>178,819.03</u>	<i>X9</i>
Sheriff's "D" Report	(Receipt #s) _____ THRU _____		
LESS: COST ON DEPOSIT		<u>0.00</u>	<i>X7</i>
ADD: COST ON DEPOSIT LIQUIDATED		<u>0.00</u>	<i>X7</i>
AMOUNT OWED TO COUNTY (Should Match Amt in Part III)		<u>\$ 178,819.03</u>	<i>X3</i>
Less: Total amount of remittances to County Treasurer (From Part II)		<u>178,819.03</u>	
Total funds due to County Treasurer (Overtransfer Made to Co Treas)		<u>\$ (0.00)</u>	<i>X4-a13</i>

Part II: REMITTANCES MADE TO THE COUNTY TREASURER

DESCRIPTION	AMOUNT	COMMENT
Total Collections for the Month (See Schedule of Receipts & Deposits)	\$ <u>178,819.03</u>	
Add: Previous Month's Bond Overtransfer	<u>0.00</u>	
Add: IICSO Monthly "D" Collections Report	<u>0.00</u>	
Total Remittances Made to County Treasurer	\$ <u>178,819.03</u>	

PREPARED BY: OFELIA ORTIZ FLORES

DATE: 6/5/2017

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: 6-23-2017

6/21/17

Bobby Contreras

JUSTICE OF THE PEACE
DATE: 6/5/17

**JUSTICE OF THE PEACE
MONTHLY FINES AND FEES COLLECTED
FOR THE MONTH OF: May-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

PAGE 2 OF 2

Name of Fine, Fee, Court Cost	Amount Paid	Statute Reference	Date Paid (or Estimated)	GL Acct No	Amount Collected
FINES:					
County Fines (Local Fines)		1991-13-04-10-12-13		1200-331-10-063-000-0-000	\$ 34,229.55
Texas Parks & Wildlife 50% Fine (State Fines)		TPWC 122.7		1195-237-20-000-013-0-000	382.50
No Safety Belt 50% Fine (State Fines)		TRC 549.42-549.43-5		1195-237-20-000-024-0-000	300.00
Gross Weight 50% Fine (State Fines)		TRC 560.01-560.02		1195-237-20-000-013-0-000	-
School District 50% Fines		TRC Code 127.19-127.19.1		1195-237-20-000-006-0-000	-
LOCAL COURT COSTS AND FEES:					
Courthouse Security Adm. Fee (\$1)		C.C.P. Art. 112.12-13		1241-741-13-060-003-0-000	2,330.75
Courthouse Security Fund JP (\$1)		C.C.P. Art. 112.12-13		1241-741-13-060-003-0-000	788.31
Justice Court Technology Fund (\$4)		C.C.P. Art. 112.12-13		1241-741-13-060-003-0-000	3,174.43
Time Payment - @ 4% OF \$25.00 (\$10.00)		TRC 133.13-14		1195-241-10-060-003-0-000	-
Time Payment - @ 1% OF \$25.00 (\$2.50)		TRC 133.13-14		1195-241-10-060-003-0-000	-
Administrative Local Transaction Fee (\$2)		C.C.P. Art. 112.12-13		1195-241-10-060-003-0-000	1,542.20
Motor Vehicle Adm. Fee (\$10-\$20) (Quoted reference to: Electronic Fee \$10-\$20)		TRC 549.505-549.505.2-549.505.2-47		1195-241-10-060-004-0-000	160.00
Fees Court Programs Adm. Fee (Up to \$10.00)		C.C.P. Art. 112.12-13		1195-241-10-060-003-0-000	-
Special Fees				1195-241-10-063-000-0-000	723.56
Deferred Disposition		C.C.P. Art. 44.01	5	404.00	
Administrative Fee - "Drivers Safety Course" (\$10)		C.C.P. Art. 44.01-02	5	319.00	
Support of Judiciary Fund (\$40)		TRC 133.14		1195-241-10-060-006-0-000	471.34
Traffic Fee (\$3)		TRC 542.4-5		1195-241-10-063-000-0-000	441.73
Child Safety (\$20-\$25)		C.C.P. Art. 112.12-13		1195-241-10-060-011-0-000	150.00
Failure to Appear (\$4)		TRC 549.42-549.43-5		1195-241-10-060-012-0-000	160.00
Stoolaway Fee (\$23)		TRC 542.4-5		1195-241-10-14-040-0-000	3,143.00
Truancy, Prevention and Diversion Fund (\$5)		C.C.P. Art. 112.12-13		1195-241-10-060-013-0-000	747.90
STATE COURT COSTS AND FEES:					
Criminal Justice Planning Fund C.C.P. (\$5)		C.C.P. Art. 112.12-13		1195-237-20-000-003-0-000	5.00
Breath Alcohol Testing Fund (\$30)		C.C.P. Art. 112.12-13		1195-237-20-000-006-0-000	-
State General Revenue Fund (\$2.50)		C.C.P. Art. 112.12-13		1195-237-20-000-013-0-000	2.50
Law Enforcement Education Fund (\$1.40) (\$1.40) (\$1.40)		Govt. Code Sec. 417.01-02		1195-237-20-000-013-0-000	3.50
Operators and Chauffeurs License Fund (\$4)		TRC 60.11-12		1195-237-20-000-011-0-000	-
Time Payment - @ 4% OF \$25.00 (\$10.00)		TRC 133.13-14		1195-237-20-000-013-0-000	-
Juvenile Crime and Delinquency Fund (\$25) (\$25) (\$5.00)		C.C.P. Art. 112.12-13		1195-237-20-000-013-0-000	1.75
Comprehensive Rehabilitation Fund (\$5)		C.C.P. Art. 112.12-13		1195-237-20-000-013-0-000	-
Fugitive Apprehension Fund (\$5)		C.C.P. Art. 112.12-13		1195-237-20-000-009-0-000	25.00
Consolidated Court Costs Fund (\$40)		C.C.P. Art. 112.12-13		1195-237-20-000-013-0-000	31,681.37
Compensation Victims Of Crime Fund (\$1) (\$1) (\$1) (\$1)		C.C.P. Art. 112.12-13		1195-237-20-000-013-0-000	90.00
Judicial & Court Personnel Training Fund (\$1) (\$1)		Govt. Code Sec. 460.01-02		1195-237-20-000-027-0-000	4.90
Correctional Management Institute of Texas Fund (\$5.50)		C.C.P. Art. 112.12-13		1195-237-20-000-009-0-000	1.90
Indigent Legal Services Fee- JP (\$5)		Govt. Code Sec. 417.01-02		1195-237-20-000-013-0-000	1,422.00
State Traffic Fee- Saline C (\$30)		TRC 542.4-5		1195-237-20-000-013-0-000	4,297.28
Jury Service Fee (\$4)		C.C.P. Art. 112.12-13		1195-237-20-000-013-0-000	3,155.64
Support of Judiciary Fund (\$5.40)		TRC 133.14		1195-237-20-000-013-0-000	4,256.11
Birth Certificate Fee (\$1.50)		TRC 133.14		1195-237-20-000-013-0-000	-
Defensive Driving Reward Fee (\$12)		C.C.P. Art. 112.12-13		1195-237-20-000-013-0-000	0.00
Indigent Defense Representation Fund (\$2)		TRC 133.14-133.14.2-13		1195-237-20-000-013-0-000	1,572.82
Moving Violation Fee (\$1.17)		C.C.P. Art. 112.12-13		1195-237-20-000-013-0-000	47.00
Safety Seat Violation Fee (\$1.15) (Quoted reference to: 2.00)		TRC 549.42-549.43-5		1195-237-20-000-013-0-000	3.15
Failure to Appear (\$23)		TRC 549.42-549.43-5		1195-237-20-000-013-0-000	500.00
Electronic Filing Fee - Civil (\$1)		C.C.P. Art. 112.12-13		1195-237-20-000-013-0-000	3,179.00
Truancy, Prevention and Diversion Fund (\$5)		C.C.P. Art. 112.12-13		1195-237-20-000-013-0-000	750.91
Texas Home Visiting Program Contribution (\$5)		TRC 133.14-133.14.2-13		1195-237-20-000-013-0-000	-
ARREST WARRANT FEES: STATE					
DPS (\$1) (\$1) (\$1) (\$1) (\$1) (\$1)		C.C.P. Art. 112.12-13		1195-237-20-000-013-0-000	3,344.55
TABC (\$1) (\$1) (\$1) (\$1) (\$1) (\$1)		C.C.P. Art. 112.12-13		1195-237-20-000-013-0-000	5.00
PKWI (\$1) (\$1) (\$1) (\$1) (\$1) (\$1)		C.C.P. Art. 112.12-13		1195-237-20-000-013-0-000	10.00
Texas Compulsory Criminal Investigators		C.C.P. Art. 112.12-13		1195-237-20-000-013-0-000	-
ARREST WARRANT SERVICE FEES: COUNTY					
Sheriff Fees:					
Constable Fees:					
Precinct #1				1195-241-10-060-003-0-000	79.90
Precinct #2				1195-241-10-060-003-0-000	-
Precinct #3				1195-241-10-060-003-0-000	6800.00
Precinct #4				1195-241-10-060-003-0-000	150.00
Precinct #5				1195-241-10-060-003-0-000	250.00
District Attorney Fees					
Tax Assessor Fraud Investigators					
School District Arrest Fee					
Fire Marshal Fee					
Code Enforcement Precinct #2					
Due to Others					
Warrant Fees Out of County Service Fees (To Law Enforcement Agencies)		C.C.P. Art. 112.12-13		1195-237-20-000-003-0-000	23.50
Refund - Overpayments				1195-237-20-000-009-0-000	-
Due to Others				1195-237-20-000-009-0-000	-
Restitution				1195-237-20-000-009-0-000	-
Failure to Appear - (Quoted Reference to: 5.00)		TRC 549.42-549.43-5		1195-237-20-000-019-0-000	150.00
Justice Fees (Local Fees)					
Small Claims Court Filing Fee (\$5)		TRC 133.14-133.14.2-13		1195-241-10-060-003-0-000	6030.00
Debt Claim Fee (Small Claims Court Filing Fee \$5)		TRC 133.14-133.14.2-13		1195-241-10-060-003-0-000	-
Landlord & Tenant Eviction Filing Fee (Quoted Reference to: \$25)		TRC 133.14-133.14.2-13		1195-241-10-060-003-0-000	-
Transcript Fact Appeal Fee (\$10)		TRC 133.14-133.14.2-13		1195-241-10-060-003-0-000	-
Abstract Fees (\$1)		TRC 133.14-133.14.2-13		1195-241-10-060-003-0-000	-
Writ Filing Fee (\$1)		TRC 133.14-133.14.2-13		1195-241-10-060-003-0-000	-
Issuing other Documents (\$1.50 per page, 25 for each add'l pg.)		TRC 133.14-133.14.2-13		1195-241-10-060-003-0-000	-
Certified Copies of Court Papers (\$1.50 per page, 25 for each add'l pg.)		TRC 133.14-133.14.2-13		1195-241-10-060-003-0-000	-
Probable Cause Tax Hearing Fee (\$20)		TRC 133.14-133.14.2-13		1195-241-10-060-003-0-000	-
Birth Certificates (\$22 each)					
Death Certificates (\$20 each, each add'l \$3)					
Preservation of Vital Statistics Fee (\$1 each)					
Jury Fees (Civil \$22, Criminal \$3)					

AUDITED BY: THE HIDALGO
COUNTY AUDITOR'S OFFICE
DATE: 6-23-2017
4/7/17

TOTAL AMOUNT DUE TO THE COUNTY TREASURER:

\$ 178,819.03

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

Receipt Number	Cate Number	Date	Offense	Off Date	Disposition Date	CCC	CHS	CHSIP	CO	CRF/COVER	CSS	DD	DEL	DPS	DPSr	IDR	JCTF	JSF	LTF	MVF	SCOF	SJFC	SIFS	SIF	SV50	TPDC	TPDS	UTFC	WFCOMST2	TOTAL	
<u>TPDC and TPDS should be split \$1.00 each.</u>																															
JP21-2017-04339	CR 1027 14-21	5/30/2017	no safety belt	2/10/2014	5/30/2017	40	3	1	50				51.6	5		2	4	4	2		20	0.6	5.4	30			2	3		223.6	
<u>Based on offense date, CSS should NOT be assessed.</u>																															
JP21-2017-03386	CR 1285 15-21	5/3/2017	unrestrained child 4+	1/29/2015	5/3/2017	40	3	1	12.55		0.15			5		2	4	4	2	0.1	20	0.6	5.4	30	12.55	1	1	3		147.85	
<u>Based on offense, MVF should be assessed. Furthermore, Delinquent fee was under assessed \$0.03.</u>																															
JP21-2017-03375	CR 1700-11-21	5/3/2017	no driver's license	2/25/2011	5/3/2017	40	3	1	116.1				75.9	5		2	4	4	2		20	0.6	5.4						50	329	
<u>Based on offense, MVF should NOT be assessed.</u>																															
JP21-2017-03376	CR 1701 11-21	5/3/2017	no safety belt	2/25/2011	5/3/2017	40	3	1	50	0.87			66.03	5		2	4	4	2	0.1	20	0.6	5.4	30				1	50	287	
<u>Delinquent was under assessed \$0.46.</u>																															
JP21-2017-04370	TR15 0129-121	5/31/2017	speeding	6/1/2015		40	3	1				62	54.64		5	2	4	4	2	0.1	20	0.6	5.4	30		1	1	3		238.73	
<u>Delinquent was over assessed \$0.11.</u>																															
JP21-2017-04296	TR16 4032-121	5/26/2017	no driver's license	7/13/2016	5/26/2017	40	3	1	65.3				40.5		5	2	4	4	2	0.1	20	0.6	5.4			1	1			201	
<u>Delinquent was under assessed \$0.12.</u>																															
JP21-2017-04286	TR16 5082-121	5/26/2017	no driver's license	9/13/2016	5/26/2017	40	3	1	66.4				46.5		5	2	4	4	2	0.1	20	0.6	5.4			1	1			202	

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 7, 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 month of June 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 month of June 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 month of June 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.

HIDALGO COUNTY DISTRICT JUDGES

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

RODOLFO DELGADO
JUDGE, 13th D.C.

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

ROSE GUERRAREYNA
JUDGE, 20th D.C.

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

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

NOE GONZALEZ
JUDGE, 37th D.C.
OVERSEER

LETICIA LOPEZ
JUDGE, 38th D.C.

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

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

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

- 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 month of June 2017 were \$167,870.74. 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 requires improvement as noted in the following observations.

Observation No. 1:

We reviewed a sample of receipts issued in June 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 5 receipts 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); December 2016 (5); January 2017 (3); February 2017 (7); March 2017 (11), April 2017 (5), and May 2017 (7) 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 of 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.

HIDALGO COUNTY DISTRICT JUDGES

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

RODOLFO DELGADO
JUDGE, 93RD D.C.

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

ROSE GUERRA REYNA
JUDGE, 208TH D.C.

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

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

NOE GONZALEZ
JUDGE, 370TH D.C.

LETICIA LOPEZ
JUDGE, 389TH D.C.

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

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

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

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*.

Observation No. 2:

Copies of incorrect Office of Court Administration "Official Justice of the Peace Monthly Reports" (OCA Reports) 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 June 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*; 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 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:

A mail log was not utilized to record payments received through the mail. According to the Court Coordinator, 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 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 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.

HIDALGO COUNTY DISTRICT JUDGES

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MARIO E. RAMIREZ, JR.
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NOE GONZALEZ
JUDGE, 370TH D.C.
OVERSEER

LETICIA LOPEZ
JUDGE, 389TH D.C.

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

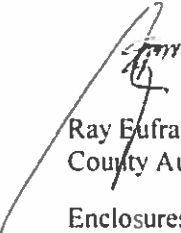
ISRAEL RAMON, JR.
JUDGE, 430TH D.C.

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

Please provide written management responses to the observations noted above by August 25, 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 Eufrazio, CPA
County Auditor

Enclosures: Copy of *Monthly Report* and Exhibits

cc: Valde Guerra, County Executive Officer

HIDALGO COUNTY DISTRICT JUDGES

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JUDGE, 448TH D.C.

186

City: PHARR, TX
Hidalgo County, Texas

Part I: RECAP OF AMOUNT PAYABLE TO THE COUNTY TREASURER

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

167,970.74

X9-

0.00 - 7.7

6.00 - 87

167870.74
167,986.74 X 2

167870.74

S ~~167,986.74~~

(0.00)-x4-a

Part II: REMITTANCES MADE TO THE COUNTY TREASURER

DESCRIPTION	AMOUNT	COMMENT
Total Collections for the Month (See Schedule of Receipts & Deposits)	\$ 167,870.74	
Add: Previous Month's Bond Overtransfer	0.00	
Add: HCSO Monthly "D" Collections Report	0.00	
Total Remittances Made to County Treasurer	\$ 167,870.74	

PREPARED BY: OFELIA ORTIZ FLORES

DATE: 7/6/2017

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: 20 7.25.17

Gabeley Contreras 7-6-17
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: (GC § 114-90)
COUNTY AUDITOR'S FORM RE-JP-004 REVISED 02/2011

REVISID 02 2014

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	Statute Reference	Detail of Amt Collected	GL Acct No	Amt. Collected
FINES:					
County Fines (Local Fine)		100-11-04 PC 2-23		1100-351-10-063-000-0-000	77481.73
Texas Parks & Wildlife 85% Fine (State Fine)		TPW 12-107		1100-207-22-000-012-0-000	
No Safety Belt 50% Fine (State Fine)		TRC 545 412 549 413		1100-207-22-000-028-0-000	575.00
Gross Weight 50% Fine (State Fine)		TRC Sec 421 565 2		1100-207-22-000-013-0-000	
School District 50% Fines		Edut Code 525 365 4 21A		1100-207-30-000-006-0-000	
LOCAL COURT COSTS AND FEES:					
Courthouse Security Adm. Fee (\$3)		COP Art 10-217 51		1100-341-10-060-001-0-000	2,349.00
Courthouse Security Fund JP (\$1)		COP Art 10-217 51		1100-341-10-060-000-0-000	782.00
Justice Court Technology Fund (\$4)		COP Art 10-217 51		1100-341-10-060-000-0-000	3,128.00
Time Payment - @ 40% OF \$25.00 (\$10.00)		TRC 533 13 1		1100-341-10-060-001-0-000	
Time Payment - @ 10% OF \$25.00 (\$2.50)		TRC 533 13 1		1100-341-10-060-002-0-000	
Administrative Local Transaction Fee (\$2)		COP Art 10-217 51		1100-341-10-060-003-0-000	1,585.60
Motor Vehicle Adm. Fee (\$10-\$22) (Minimum Fee is \$10.00, Fee Step 1, 2, 3, 4, 5, 6, 7, 8, 9, 10, 11, 12, 13, 14, 15, 16, 17, 18, 19, 20, 21, 22, 23, 24, 25, 26, 27, 28, 29, 30, 31, 32, 33, 34, 35, 36, 37, 38, 39, 40, 41, 42, 43, 44, 45, 46, 47, 48, 49, 50, 51, 52, 53, 54, 55, 56, 57, 58, 59, 60, 61, 62, 63, 64, 65, 66, 67, 68, 69, 70, 71, 72, 73, 74, 75, 76, 77, 78, 79, 80, 81, 82, 83, 84, 85, 86, 87, 88, 89, 90, 91, 92, 93, 94, 95, 96, 97, 98, 99, 100, 101, 102, 103, 104, 105, 106, 107, 108, 109, 110, 111, 112, 113, 114, 115, 116, 117, 118, 119, 120, 121, 122, 123, 124, 125, 126, 127, 128, 129, 130, 131, 132, 133, 134, 135, 136, 137, 138, 139, 140, 141, 142, 143, 144, 145, 146, 147, 148, 149, 150, 151, 152, 153, 154, 155, 156, 157, 158, 159, 160, 161, 162, 163, 164, 165, 166, 167, 168, 169, 170, 171, 172, 173, 174, 175, 176, 177, 178, 179, 180, 181, 182, 183, 184, 185, 186, 187, 188, 189, 190, 191, 192, 193, 194, 195, 196, 197, 198, 199, 200, 201, 202, 203, 204, 205, 206, 207, 208, 209, 210, 211, 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1342, 1343, 1344, 1345, 1346, 1347, 1348, 1349, 1350, 1351, 1352, 1353, 1354, 1355, 1356, 1357, 1358, 1359, 1360, 1361, 1362, 1363, 1364, 1365, 1366, 1367, 1368, 1369, 1370, 1371, 1372, 1373, 1374, 1375, 1376, 1377, 1378, 1379, 1380, 1381, 1382, 1383, 1384, 1385, 1386, 1387, 1388, 1389, 1390, 1391, 1392, 1393, 1394, 1395, 1396, 1397, 1398, 1399, 1400, 1401, 1402, 1403, 1404, 1405, 1406, 1407, 1408, 1409, 1410, 1411, 1412, 1413, 1414, 1415, 1416, 1417, 1418, 1419, 1420, 1421, 1422, 1423, 1424, 1425, 1426, 1427, 1428, 1429, 1430, 1431, 1432, 1433, 1434, 1435, 1436, 1437, 1438, 1439, 1440, 1441, 1442, 1443, 1444, 1445, 1446, 1447, 1448, 1449, 1450, 1451, 1452, 1453, 1454, 1455, 1456, 1457, 1458, 1459, 1460, 1461, 1462, 1463, 1464, 1465, 1466, 1467, 1468, 1469, 1470, 1471, 1472, 1473, 1474, 1475, 1476, 1477, 1478, 1479, 1480, 1481, 1482, 1483, 1484, 1485, 1486, 1487, 1488, 1489, 1490, 1491, 1492, 1493, 1494, 1495, 1496, 1497, 1498, 1499, 1500, 1501, 1502, 1503, 1504, 1505, 1506, 1507, 1508, 1509, 1510, 1511, 1512, 1513, 1514, 1515, 1516, 1517, 1518, 1519, 1520, 1521, 1522, 1523, 1524, 1525, 1526, 1527, 1528, 1529, 1530, 1531, 1532, 1533, 1534, 1535, 1536, 1537, 1538, 1539, 1540, 1541, 1542, 1543, 1544, 1545, 1546, 1547, 1548, 1549, 1550, 1551, 1552, 1553, 1554, 1555, 1556, 1557, 1558, 1559, 1560, 1561, 1562, 1563, 1564, 1565, 1566, 1567, 1568, 1569, 1570, 1571, 1572, 1573, 1574, 1575, 1576, 1577, 1578, 1579, 1580, 1581, 1582, 1583, 1584, 1585, 1586, 1587, 1588, 1589, 1590, 1591, 1592, 1593, 1594, 1595, 1596, 1597, 1598, 1599, 1600, 1601, 1602, 1603, 1604, 1605, 1606, 1607, 1608, 1609, 1610, 1611, 1612, 1613, 1614, 1615, 1616, 1617, 1618, 1619, 1620, 1621, 1622, 1623, 1624, 1625, 1626, 1627, 1628, 1629, 1630, 1631, 1632, 1633, 1634, 1635, 1636, 1637, 1638, 1639, 1640, 1641, 1642, 1643, 1644, 1645, 1646, 1647, 1648, 1649, 1650, 1651, 1652, 1653, 1654, 1655, 1656, 1657, 1658, 1659, 1660, 1661, 1662, 1663, 1664, 1665, 1666, 1667, 1668, 1669, 1670, 1671, 1672, 1673, 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1840, 1841, 1842, 1843, 1844, 1845, 1846, 1847, 1848, 1849, 1850, 1851, 1852, 1853, 1854, 1855, 1856, 1857, 1858, 1859, 1860, 1861, 1862, 1863, 1864, 1865, 1866, 1867, 1868, 1869, 1870, 1871, 1872, 1873, 1874, 1875, 1876, 1877, 1878, 1879, 1880, 1881, 1882, 1883, 1884, 1885, 1886, 1887, 1888, 1889, 1890, 1891, 1892, 1893, 1894, 1895, 1896, 1897, 1898, 1899, 1900, 1901, 1902, 1903, 1904, 1905, 1906, 1907, 1908, 1909, 1910, 1911, 1912, 1913, 1914, 1915, 1916, 1917, 1918, 1919, 1920, 1921, 1922, 1923, 1924, 1925, 1926, 1927, 1928, 1929, 1930, 1931, 1932, 1933, 1934, 1935, 1936, 1937, 1938, 1939, 1940, 1941, 1942, 1943, 1944, 1945, 1946, 1947, 1948, 1949, 1950, 1951, 1952, 1953, 1954, 1955, 1956, 1957, 1958, 1959, 1960, 1961, 1962, 1963, 1964, 1965, 1966, 1967, 1968, 1969, 1970, 1971, 1972, 1973, 1974, 1975, 1976, 1977, 1978, 1979, 1980, 1981, 1982, 1983, 1984, 1985, 1986, 1987, 1988, 1989, 1990, 1991, 1992, 1993, 1994, 1995, 1996, 1997, 1998, 1999, 2000, 2001, 2002, 2003, 2004, 2005, 2006, 2007, 2008, 2009, 2010, 2011, 2012, 2013, 2014, 2015, 2016, 2017, 2018, 2019, 2020, 2021, 2022, 2023, 2024, 2025, 2026, 2027, 2028, 2029, 2030, 2031, 2032, 2033, 2034, 2035, 2036, 2037, 2038, 2039, 2040, 2041, 2042, 2043, 2044, 2045, 2046, 2047, 2048, 2049, 2050, 2051, 2052, 2053, 2054, 2055, 2056, 2057, 2058, 2059, 2060, 2061, 2062, 2063, 2064, 2065, 2066, 2067, 2068, 2069, 2070, 2071, 2072,					

TOTAL AMOUNT DUE TO THE COUNTY TREASURER.

5 ~~102-36137~~

THE UNIVERSITY OF CHICAGO LIBRARY, 5408 S. UNIVERSITY AVE., CHICAGO, ILL. 60637

167,870.74 $\times_1; \times_2$

Justice of the Peace Bobby Contreras
Schedule of Adjustments
For the Month Ended June 30, 2017

Receipt Number	Case Number	Date	Offense	Off date	Disposition Date	CCC	CHS	CHSP	IP	CMIT	EO	LVCA	DEL	DPS	IA	MDH	JCD	JCPT	JCTF	JST	LEMI	LEOA	LEOCE	LTF	MVF	SCOF	SIFC	SJFS	STF	TPDC	TPDS	UTFC	TOTAL	
Based on offense date, CIP, CMIT, JCD, FA, CVCA, JCPT, LEMI, LEOA, and LEOCE should NOT be assessed.																																		
IR16																																		
JP21 2017-04590	4196-121	6/1/2017	speeding	7/25/2016	6/1/2017	40	3	1	5	0.5	78	15	69.48	5	5	2	0.5	2	4	4	4	0.5	1	2	2	0.1	20	0.6	5.4	30	1	1	3	301.08
IR16																																		
JP21 2017-04591	4197-121	6/7/2017	driving while license invalid	7/25/2016	6/1/2017	40	3	1	5	0.5	65.9	15	55.95	5	5	2	0.5	2	4	4	4	0.5	1	2	2	0.1	20	0.6	5.4	1	1	1	242.45	
TPDC and TPDS should be split \$1.00 each.																																		
JP21 2017-04446	CR 0544-14-21	6/1/2017	theft or tampering with multichannel video	1/1/2014		40	3	1	5	0.5	500	15	175.2	5	5	2	0.5	2	4	4	4	0.5	1	2	2	0.1	20	0.6	5.4	2	2	2	759.2	
Delinquent fee was over assessed \$0.41.																																		
JP21 2017-04405	CR 6590-11-21	6/1/2017	theft of property	5/20/2011		40	3	1	5	0.5	22.2	15	31.8	5	5	2	0.5	2	4	4	4	0.5	1	2	2	0.1	20	0.6	5.4	2	2	2	136	
Delinquent fee was under assessed \$0.12.																																		
IR16																																		
JP21 2017-04399	3338-121	6/1/2017	expired license plates	6/6/2016	6/1/2017	40	3	1	5	0.5	51.43	15	42.57	5	5	2	0.5	2	4	4	4	0.5	1	2	2	0.1	20	0.6	5.4	1	1	1	185	

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 17, 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 month of April 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 month of April 2017 pursuant to Local Government Code §115.002 (a) and (b) and Code of Criminal Procedure Article 103.011. The objective of the review was to determine if 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 April 2017. Our review was not designed nor intended to be a detailed study of every relevant control system, procedure, or transaction. Accordingly, the opportunities for improvement presented in this report may not be all-inclusive of areas where improvement could be made.

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

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

Methodology:

In planning and performing our review, we reviewed applicable 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, 32ND D.C.

RODOLFO DELGADO
JUDGE, 33RD D.C.

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

ROSE GUERRA REYNA
JUDGE, 20TH D.C.

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

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

NOE GONZALEZ
JUDGE, 37TH D.C.
OVERSEER

LETICIA LOPEZ
JUDGE, 38TH D.C.

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

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

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

- 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 month of April 2017 were \$94,069.72. 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 in the month of April 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 7 receipts 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), December 2016 (1), January 2017 (15), February 2017 (4), and March 2017 (11) 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*.

HIDALGO COUNTY DISTRICT JUDGES

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

RODOLFO DELGADO
JUDGE, 93RD D.C.

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

ROSE GUERRA REYNA
JUDGE, 208TH D.C.

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

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

NOE GONZALEZ
JUDGE, 370TH D.C.
OVERSEER

LETICIA LOPEZ
JUDGE, 389TH D.C.

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

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

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

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

Observation No. 2:

Copies of the January 2015 through April 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 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 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.

Observation No. 3:

A mail log was not consistently utilized to record payments received through the mail. According to the Court Coordinator, he was not aware that the daily mail log should be prepared on a daily basis; however, he will prepare one from now on.

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 during our review that 1 check transaction was receipted for \$5.00 less than the actual amount collected (SC16-0867-J22). According to staff, they were not aware of the receipting error. The \$5.00 were subsequently receipted on July 7, 2017.

The County Auditor's Office requires that all cash (i.e., cash, checks, credit card payments, etc.) received be receipted for the amount collected. Collections on hand must also be reconciled to receipts issued on a daily basis by utilizing the Close-Out Report. Any reconciliation variances should be noted on the Comments Section, with a detailed explanation.

Failure to properly receipt transactions may increase 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 transactions are receipted for the amount collected. At a minimum, the procedures noted above should be implemented.

HIDALGO COUNTY DISTRICT JUDGES

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

RODOLFO DELGADO
JUDGE, 83RD D.C.

J. R. "BOBBY" FLORES
JUDGE, 128TH D.C.

ROSE GUERRA REYNA
JUDGE, 204TH D.C.

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

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

NOE GONZALEZ
JUDGE, 370TH D.C.
OVERSEER

LETICIA LOPEZ
JUDGE, 383RD D.C.

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

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

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

Observation No. 5:

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, he was not aware that the bond had not been forfeited.

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. 6:

We noted that collections for 16 of 19 days were not deposited at the bank on a daily basis. The deposits were made 2 to 4 days after collections were received. According to the Court Coordinator, the deposits were not made daily due to limited staff and 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 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 August 11, 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 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

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

cc: Valde Guerra, County Executive Officer

HIDALGO COUNTY DISTRICT JUDGES

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

RODOLFO DELGADO
JUDGE, 53rd D.C.

J. R. "BOBBY" FLORES
JUDGE, 128th D.C.

ROSE GUERRA REYNA
JUDGE, 208th D.C.

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

City: PHARR, TX
Hidalgo County, Texas

TOTAL CASH COLLECTED (Receipts #s) JP2-2 2017- 01691 ⁴ THRU JP2-2 2017 - 002369 ⁴

44,069.72
S ~~93,969.72~~

000 - K7

0.00 . x7

44,06A.72
S ~~93,969.72~~ 13
46,654.72 9454.72
S ~~94,109.62~~

\$ ~~94,109.62~~

~~(139.90)~~
$$\frac{2585.00}{2450.00} \approx 1.0551$$

COMMENT

\$ ~~94,109.62~~ 94,069.73

50.00 X4-1

2400.00 ~~50.00~~ 2450

35.00

S	94,109.62	96,591.77

DATE: 5-1-24

AUDITED BY: THE HIDALGO
COUNTY AUDITOR'S OFFICE

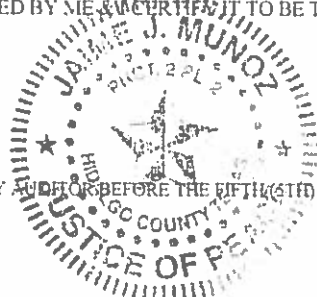
JUSTICE OF THE PEACE

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

REVISÉ 01/17



52

City: PHARR, TEXAS
Hidalgo County, Texas

PAGE 2 OF 2

5 -93,989.77
94,069.72

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	<u>50.00</u>

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 18, 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 month of May 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 month of May 2017 pursuant to Local Government Code §115.002 (a) and (b) and Code of Criminal Procedure Article 103.011. The objective of the review was to determine if 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 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.

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HIDALGO COUNTY DISTRICT JUDGES

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JUDGE, 92ND D.C.

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JUDGE, 93RD D.C.

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JUDGE, 206TH D.C.

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

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

NOE GONZALEZ
JUDGE, 378TH D.C.
OVERSEER

LETICIA LOPEZ
JUDGE, 389TH D.C.

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

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

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

- 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 month of May 2017 were \$119,442.32. 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 in the month of May 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 6 receipts 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), December 2016 (1), January 2017 (15), February 2017 (4), March 2017 (11), and April 2017 (7) 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*.

HIDALGO COUNTY DISTRICT JUDGES

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

RODOLFO DELGADO
JUDGE, 13TH D.C.

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

ROSE GUERRA REYNA
JUDGE, 20TH D.C.

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

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

NOE GONZALEZ
JUDGE, 37TH D.C.
OVERSEER

LETICIA LOPEZ
JUDGE, 38TH D.C.

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

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

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

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

Observation No. 2:

Copies of the January 2015 through May 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 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 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.

Observation No. 3:

A mail log was not consistently utilized to record payments received through the mail. According to the Court Coordinator, he was not aware that the daily mail log should be prepared on a daily basis; however, he will begin preparing one in the month of July 2017.

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 has not been forfeited due to an oversight.

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.

HIDALGO COUNTY DISTRICT JUDGES

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

RODOLFO DELGADO
JUDGE, 12th D.C.

J. R. “BOBBY” FLORES
JUDGE, 13th D.C.

ROSE GUERRA REYNA
JUDGE, 20th D.C.

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

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

NOE OONZALEZ
JUDGE, 37th D.C.
OVERSEER

LETICIA LOPEZ
JUDGE, 38th D.C.

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

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

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

Observation No. 5:

We noted that collections for 20 of 22 days were not deposited at the bank on a daily basis. The deposits were made 2 to 5 days after collections were receipted. According to the court coordinator, the deposits were not made daily due to limited staff and 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 develop and implement formal monitoring procedures to ensure that collections are deposited at the bank on a daily basis.

Observation No. 6:

We noted during our review that all 6 Close-Out Reports randomly selected for testing during the month of May 2017 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, the Close-Out Reports were not submitted to the County Treasurer's on a timely basis due to limited number of staff and heavy workload.

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 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.

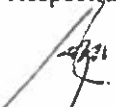
Recommendation:

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 management responses to the observations noted above by August 11, 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 318-2511 ext. 4642, Arcy B. Duran, CPA, Director of Audit, at ext. 4645 or me at ext. 4604.

Respectfully,



Ray Eufrazio, CPA
County Auditor

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

cc: Valde Guerra, County Executive Officer

HIDALGO COUNTY DISTRICT JUDGES

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

RODOLFO DELGADO
JUDGE, 13th D.C.

J. R. "BOBBY" FLORES
JUDGE, 15th D.C.

ROSE GUERRA REYNA
JUDGE, 20th D.C.

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JUDGE, 27th D.C.

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JUDGE, 43rd D.C.

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

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

Judge: **JAIME J. MUNOZ**
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) <u>JP22-2017-02370</u> THRU <u>JP22-2017-002369</u>	\$ <u>119,442.32</u> ✓	x9-a
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)		\$ <u>119,442.32</u>	x3 ✓
Less: Total amount of remittances to County Treasurer (From Part II)		~~122,027.32~~	121,542.32
Total funds due to County Treasurer (Overtransfer Made to Co Treas)		(2450.00) 0.10	x4-ag ✓

Part II: REMITTANCES MADE TO THE COUNTY TREASURER

DESCRIPTION	AMOUNT	COMMENT
Total Collections for the Month (See Schedule of Receipts & Deposits)	\$ <u>119,442.32</u>	119,442.32 13,
Add: Previous Month's Bond Overtransfer <u>Oct. 2016</u>	<u>50.00</u>	x4-b
Add: HCSO Monthly "D" Collections Report <u>Jul 2015</u>	<u>2400.00</u>	\$0.00 x4-b
<u>TRF# 23739-122 missing from file</u>	<u>235.00</u>	
Total Remittances Made to the County Treasurer		\$ <u>122,027.32</u>
		<u>121,542.32</u>

PREPARED BY: [Signature]

DATE: 5-1-17

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: 6-22-2017

6/7/17

JUSTICE OF THE PEACE

DATE

5-2-17



x2

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

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

City: PHARR, TEXAS
Hidalgo County, Texas

PDC

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 PG 12 23		1200-351-10-064-000-0-000	\$ 45,321.55
Texas Parks & Wildlife 85% Fine (State Fine)		TPWC 12 107		1100-207-20-000-012-0-000	325.55
No Safety Belt 50% Fine (State Fine)		TRC 545 412, 545 413 (j)		1100-207-20-000-028-0-000	387.50
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	8.00
LOCAL COURT COSTS AND FEES:					
Courthouse Security Adm. Fee (\$3)		C C P Art. 102 017 (b)		1241-341-10-060-001-0-000	1,629.00
Courthouse Security Fund JP (\$1)		C C P Art. 102 017		1245-341-10-064-000-0-000	526.00
Justice Court Technology Fund (\$4)		C C P Art. 102 017		1242-341-10-060-000-0-000	2,168.00
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 (d)		1100-341-10-060-002-0-000	-
Administrative Local Transaction Fee (\$2)		C C P Art. 102 017		1100-341-10-060-003-0-000	1,086.00
Motor Vehicle Adm. Fee (\$10-\$20) (Continued Fee for Exp. DL, Exp. Insp. Exp. Vio 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	2,144.80
Deferred Disposition		C C P Art. 45 051	2,124.80		
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	316.20
Traffic Fee (\$3)		TRC 542 403		1100-341-10-064-000-0-000	855.00
Child Safety (\$20-\$25)		C C P Art. 102 014 (e)		1100-341-10-060-011-0-000	120.00
Failure to Appear (\$4)		TRC 706 006/TRC 706 007 (J)(2)		1100-341-10-060-012-0-000	60.00
Scofflaw Fee (\$20)		TRC 502 010 (a)		1100-341-10-140-049-0-000	1,740.00
Truancy Prevention and Diversion Fund (\$1)		C C P Art. 102 015		1100-341-10-060-013-0-000	490.00
Truancy Court Cost (\$50)		Fam Code 61 107 (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)		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	-
Juvenile Crime and Delinquency Fund (\$ _____ \$25 _____ \$50)		C C P Art. 102 075 (m)		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	35.00
Consolidated Court Costs Fund (\$17)		C C P Art. 102 075 (a) 3 LGC 133 102		1100-207-20-000-015-0-000	21,559.00
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
Judicial & Court Personnel Training Fund (\$ _____ \$1 _____ \$2)		Govt. Code Sec. 56 001 (b)		1100-207-20-000-027-0-000	15.00
Correctional Management 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)	170	Govt. Code Sec. 101 141 (2) (B)		1100-207-20-000-004-0-000	1,020.00
State Traffic Fee-Substitute C (\$30)		TRC Sec 542 4031		1100-207-20-000-035-0-000	8,460.00
Jury Service Fee (\$4)		C C P Art. 102 0045		1100-207-20-000-053-0-000	2,112.00
Support of Judiciary Fund (\$5-40)		LGC 133 105		1100-207-20-000-054-0-000	2,839.80
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 (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	1,048.00
Moving Violation Fee (\$0.10)		C C P Art. 102 022 GC		1100-207-20-000-061-0-000	33.70
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 (J)(2)		1100-207-20-000-066-0-000	300.00
Electronic Filing Fee - Civil (\$10)		GC 101 141 GC 51 851		1100-207-20-000-070-0-000	1,700.00
Truancy Prevention and Diversion Fund (\$1)		C C P Art. 102 015		1100-207-20-000-073-0-000	492.00
Texas Home Visiting Program Contribution (\$5)		HSC 191 0045 LGC 118 018 (e)		1100-207-20-000-074-0-000	-
ARREST WARRANT FEES: STATE					
D P S (\$ _____ \$3 _____ \$5 _____ \$35 _____ \$50)		C C P Art. 102 011		1100-207-20-000-019-0-000	2,605.00
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	10.00
U T P A (\$ _____ \$3 _____ \$5 _____ \$35 _____ \$50)				1100-207-20-000-022-0-000	-
ARREST WARRANT/SERVICE FEES: COUNTY					
Sheriff Fees:		LGC 118 131		1100-342-10-060-001-0-000	50,000.00
Constable Fees:					
Precinct #1				1100-342-10-291-000-0-000	350.00
Precinct #2				1100-342-10-292-000-0-000	8,290.00
Precinct #3				1100-342-10-293-000-0-000	1,775.00
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	40.00
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 (J)(2)		1100-202-00-000-019-0-000	90.00
Delinquent Fee				1100-202-00-000-004-0-000	3,992.97
Justice Fees (Local Fees)					
Small Claims Court Filing Fee (\$25)		LGC 118 121 119 122	4,250.00	1100-341-10-060-001-0-000	4,400.00
Debt Claim Fee (Justice Court Filing Fee) (\$25)		LGC 118 121 119 122	-		
Landlord & Tenant Eviction Filing Fee - Forfeible Entry & Detainer Court: (\$25)		LGC 118 121 119 122	-		
Transcript Fees (\$10)		LGC 118 121 119 123 (b)	-		
Abstract Fees (\$5)		LGC 118 121 119 123 (c)	125.00		
Writ Filing Fee (\$5)		LGC 118 121 119 123 (d)	25.00		
Issuing other Document (\$1 1st pg. 25 for each add'l pg)		LGC 118 121 119 123 (e)	-		
Certified Copies of Court Papers (\$2 1st pg. 25 for each add'l pg)		LGC 118 121	-		
Probable Cause Tow Hearing Fee (\$20)		LGC 101 141 (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 add'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 50.4 (b) C C P 102 004		1100-341-10-060-006-0-000	-

AUDITED BY: THE HIDALGO
COUNTY AUDITOR'S OFFICE
DATE: 6-22-2017

TOTAL AMOUNT DUE TO THE COUNTY TREASURER:

\$ 119,442.32

119,442.32 + X2) X1

X3

Justice of the Peace Jaime J. Muñoz
Precinct 2, Place 2
Schedule of Bonds on Deposit
As of May 31, 2017

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

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

[illegible]

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 4, 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 month of June 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 month of June 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 month of June 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

HIDALGO COUNTY DISTRICT JUDGES

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

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JUDGE, 93RD D.C.

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

ROSE GUERRA REYNA
JUDGE, 208TH D.C.

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

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

NOE GONZALEZ
JUDGE, 370TH D.C.
OVERSEER

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JUDGE, 389TH D.C.

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JUDGE, 448TH D.C.

- 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 received 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 month of June 2017 were \$179,611.63. 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 in the month of June 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 8 receipts 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), December 2016 (1), January 2017 (15), February 2017 (4), March 2017 (11), April 2017 (7), and May 2017 (6) 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.

HIDALGO COUNTY DISTRICT JUDGES

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JUDGE, 443TH D.C.

- 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 June 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*. 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 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 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:

A mail log was not consistently utilized to record payments received through the mail. According to the Court Coordinator, he was not aware that the daily mail log should be prepared on a daily basis; however, beginning in July 2017 they started utilizing a 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 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 for all 22 days when collections were received, the collections were not deposited at the bank on a daily basis. The deposits were made 2 to 6 days after collections were receipted. According to the Court Coordinator, the deposits were not made daily due to limited staff and 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.

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JUDGE, 449TH D.C.

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 10 of 123 online credit card transactions received during the month of June 2017 were not promptly receipted. The credit card transactions were receipted 2 to 5 days after the date of the transaction. Consequently, the applicable case dispositions were not recorded in *Odyssey* in a timely manner. According to Court Coordinator, staff member that takes care of online payments was out of the office.

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:

We noted during our review that the June 2017 Monthly Report was submitted to the County Auditor's Office 5 days after the fifth day following the end of the month. According to the Court Coordinator, the *Monthly Report* was not submitted in a timely manner since receipts for the daily deposits had not been received from the County Treasurer's Office, which were needed to complete the *Schedule of Receipts and Deposits*.

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.

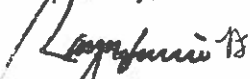
Recommendation:

Management should ensure the *Monthly Report* is submitted to the County Auditor's Office within five days after the last day of each month. In addition, management should contact the County Treasurer's Office and request that receipts for the daily deposits be prepared and submitted timely.

Please provide written management responses to the observations noted above by August 18, 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 318-2511 ext. 4642, Arcy B. Duran, CPA, Director of Audit, at ext. 4645 or me at ext. 4604.

Respectfully,



Ray Eufrazio, CPA
County Auditor

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

cc: Valde Guerra, County Executive Officer

HIDALGO COUNTY DISTRICT JUDGES

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JUDGE, 449TH D.C.

City: PHARR, TX
Hidalgo County, Texas

REVISÉ: 10/17

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

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

City: PHARR, TEXAS
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:					
County Fines (Local Fine)		LOC 113 004, PC 12 23		1200-341-10-064-000-0-000	\$29,635.53
Texas Parks & Wildlife 85% Fine (State Fine)		TPWC 12 107		1100-207-20-000-012-0-000	45,932.03
No State Belt 50% Fine (State Fine)		TRC 545 412, 545 413 (g)		1100-207-20-000-028-0-000	91.80
Gross Weight 50% Fine (State Fine)		TRC Sec 621 506 (g)		1100-207-20-000-013-0-000	300.00
School District 50% Fines		Educ. Code § 25 093 (4) 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	36.00
Courthouse Security Fund JP (\$1)		C C P Art. 102 017		1245-341-10-064-000-0-000	2,355.00
Justice Court Technology Fund (\$4)		C C P Art. 102 0173		1242-341-10-060-000-0-000	767.00
Time Payment - @40% OF \$25.00 (\$10.00)		LGC 133 103 (d)		1100-341-10-060-001-0-000	3,116.00
Time Payment - @ 10% of \$25.00 (\$2.50)		LGC 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	-
Motor Vehicle Adm. Fee (\$10-\$20) (Continental 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	1,566.00
Special Fees				1100-341-10-064-000-0-000	-
Deferred Disposition		C C P Art. 45 051	1,169.80		1,219.80
Administrative Fee - "Drivers Safety Course" (\$10)		C C P Art. 45 051 (f)	50.00		-
Support of Judiciary Fund (\$ 60)		LGC 133 105		1100-341-10-060-009-0-000	460.80
Traffic Fee (\$3)		TRC 542 403		1100-341-10-064-000-0-000	921.00
Child Safety (\$20-\$25)		C C P Art. 102 014 (c)		1100-341-10-060-011-0-000	221.00
Failure to Appear (\$4)		TRC 706 006/TRC 706 007(dx2)		1100-341-10-060-012-0-000	56.00
Scofflaw Fee (\$20)		TRC 502 010(a)		1100-341-10-140-049-0-000	2,680.00
Truancy Prevention and Diversion Fund (\$1)		C C P Art. 102 015		1100-341-10-060-013-0-000	734.00
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	(5.00) -
State General Revenue Fund (\$2 \$0)		C C P Art. 102 015		1100-207-20-000-010-0-000	-
Law Enforcement Education Fund (\$1, \$1.50, \$3 \$0)		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	-
Juvenile Crime and Delinquency Fund (\$ 25, \$ 50)		C C P Art. 102 075(m)		1100-207-20-000-007-0-000	5.00 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	65.00 70.00
Consolidated Court Costs Fund (\$17)		CCP 102 075 (a) 3/LGC 133 102		1100-207-20-000-015-0-000	31,038.00
Compensation Victims Of Crime Fund (\$3, \$5, \$15, \$35)		C C P Art. 56 55 (2) & (3)		1100-207-20-000-017-0-000	145.00 210.00
Judicial & Court Personnel Training Fund (\$1, \$2)		Govt. Code Sec. 56 001 (b)		1100-207-20-000-027-0-000	25.00 27.00
Correctional Management Institute of Texas Fund (\$ 50)		CCP Art. 102 075		1100-207-20-000-029-0-000	2.50 4.00
Indigent legal Services Fee-JP (\$6)		Govt. Code Sec. 101 141(2) (B)		1100-207-20-000-004-0-000	942.65
State Traffic Fee- Subtitle C (\$30)		TRC Sec 542 4031		1100-207-20-000-035-0-000	9,090.00
Jury Service Fee (\$4)		C C P Art. 102 0045		1100-207-20-000-053-0-000	3,080.00
Support of Judiciary Fund (\$5 \$40)		LGC 133 105		1100-207-20-000-054-0-000	4,127.20
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	1,516.00
Moving Violation Fee (\$0 \$10)		C C P Art. 102 022/GC		1100-207-20-000-061-0-000	42.11
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(dx2)		1100-207-20-000-066-0-000	250.00
Electronic Filing Fee - Civil (\$10)		GC 101 141/GC 51 851		1100-207-20-000-070-0-000	1,571.09
Truancy Prevention and Diversion Fund (\$1)		C C P Art. 102 015		1100-207-20-000-073-0-000	737.00
Texas Home Visiting Program Contribution (\$5)		HSC 191 0048/LGC 118 018 (a)		1100-207-20-000-074-0-000	-
ARREST/WARRANT FEES: STATE		C C P Art. 102 011		1100-207-20-000-019-0-000	3,445.00
D P S (\$3, \$5, \$35, \$50)				1100-207-20-000-020-0-000	5.00
T A B C (\$3, \$5, \$35, \$50)				1100-207-20-000-021-0-000	5.00
P K W L (\$3, \$5, \$35, \$50)				1100-207-20-000-022-0-000	-
U T P A (\$3, \$5, \$35, \$50)					-
ARREST/WARRANT/SERVICE FEES: COUNTY		LGC 118 131		1100-342-10-060-001-0-000	135.00
Sheriff Fees:					
Constable Fees:					
Precinct #1				1100-342-10-291-000-0-000	225.00
Precinct #2				1100-342-10-292-000-0-000	10,000.00
Precinct #3				1100-342-10-293-000-0-000	1,125.00
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	-
Tax Assessor Fraud Investigators				1100-342-10-060-002-0-000	-
School District Arrest Fee				1100-342-10-060-003-0-000	95.00
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)		1100-202-00-000-003-0-000	-
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(dx2)		1100-202-00-000-019-0-000	84.00
Delinquent Fee				1100-202-00-000-004-0-000	6,801.39
Justice Fees (Local Fees)				1100-341-10-060-001-0-000	4,203.26
Small Claims Court Filing Fee (\$25)		LGC 118 121/118 122	3,927.72		-
Debt Claim Fee (Justice Court Filing Fee) (\$25)		LGC 118 121/118 122	-		-
Landlord & Tenant Eviction Filing Fee (Forensic 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)	245.00		-
Writ Filing Fee (\$5)		LGC 118 121/118 123 (d)	30.54		-
Issuing other Document (\$1 1st pg., 25 for each add'l pg)		LGC 118 121/118 123 (e)	-		-
Certified Copies of Court Papers (\$2 1st pg., 25 for each add'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 add'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	66.00

TOTAL AMOUNT DUE TO THE COUNTY TREASURER: \$ 179,611.63

**AUDITED BY: THE HIDALGO
COUNTY AUDITOR'S OFFICE
DATE: 7-25-2017 ell**

2w x2; X1

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	<u>50.00</u>

Page 1 of 1

Report Number	Date	Offense	Off date	CLL	CHP	CLD	CPS12	CSP	CVCA	DEL	DP5	EIF	FA	MDM	NSD	KCD	KTY	KTP	PSF	UTI	WOF	GMAC	QANVS	UNIVY	SCDF	SNH	SHC	SJFS	SJH	TPDS	UTTC	WDRIFE	TOTAL
II. Should be assessed.																																	
0023 2017 CR0292-00305	99-2	6/12/2017	6/12/2017	18	8	185		18	18	18		5	5	1825	1	1825	1							20		20		5					241.25
0023 2017 CR1667-01165																																	
0023 2017 CR1667-01165	01-2	6/12/2017	6/12/2017	18	8	185		18	18	18		5	5	1825	2	1825	2							20		20							120.25
0022 2017 CR0221-00643																																	
0022 2017 CR0221-00643	122	6/20/2017	6/20/2017	10	1	1		10	10	21			2	2				2	2	2				20		20	0.6	5.4		1	1		91
0023 2017 CR0310-122																																	
0023 2017 CR0310-122	122	6/13/2017	6/13/2017	50	3	1	28		35					2	55			4	4	2							28	0.6	5.4		1	1	175
0023 2017 CR0702-142																																	
0023 2017 CR0702-142	142	6/8/2017	6/8/2017	40	3	1	54.9	5		51.2			2	2				4	4	2	0.1			20		20		0.6	5.4	10	1	1	210.2
0023 2017 CR1072-142																																	
0023 2017 CR1072-142	142	6/12/2017	6/12/2017	40	1	1	100		55.53	5			2	2				4	4	2	0.1	4	20	0	20		0.6	5.4			2		240.3
0023 2017 CR0641-072																																	
0023 2017 CR0641-072	072	6/20/2017	6/20/2017	40	1	1	100.06		64.8	5								4	4	2				20		20	0.6	3.4	30		1		180.06
0023 2017 CR4027-132																																	
0023 2017 CR4027-132	132	6/12/2017	6/12/2017	40	1	1	53.87			60.91	5		1	2				4	4	2	0.1	4	20	0	20		0.6	5.4	30		1		265

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 31, 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 month of April 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 month of April 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 month of April 2017. Our review was not designed nor intended to be a detailed study of every relevant control system, procedure, or transaction. Accordingly, the opportunities for improvement presented in this report may not be all-inclusive of areas where improvement could be made.

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

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

Methodology:

In planning and performing our review, we reviewed applicable 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

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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 month of April 2017 were \$173,024.04. 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 requires improvement as noted in the following observations.

Observation No. 1:

We reviewed a sample of receipts issued during the month of April 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 5 receipts 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) and all adjustments have been 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:

Copies of the January 2015 through April 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

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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.

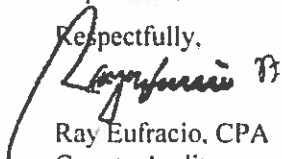
Recommendation:

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 continued 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 August 18, 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 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

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JUDGE, 448TH D.C.

JUSTICE OF THE PEACE 5 07 8 37
MONTHLY FINES AND FEES COLLECTED
FOR THE MONTH OF: April-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)	JP31-2017-03506	THRU	JP31-2017-04629	\$	173,024.04 ~~173,024.03~~	X9-a1
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)						173,024.04 ~~173,024.03~~	X3
Less: Total amount of remittances to County Treasurer (From Part II)						173,024.04 ~~173,126.78~~	
Total funds due to County Treasurer (Overtransfer Made to Co Treas.)						~~102.75~~	
						0.00	X4-a32

Part II: REMITTANCES MADE TO THE COUNTY TREASURER

DESCRIPTION	AMOUNT	Comment
Total Collections for the Month (See Schedule of Receipts & Deposits)	\$ ~~173,126.78~~ 173,024.03	
Add: Previous Month's Bond Overtransfer		
Other: \$0.01 that should have been added to	\$ 0.01	
Add: HCSO Monthly "D" Collections Report Jan JE.	\$0.00	
Total Remittances Made to County Treasurer	\$ ~~173,126.78~~ 173,024.04	

PREPARED BY: Debra Gonzalez

DATE PREPARED: 5-1-2017 11:01

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: 5-7-2017

[Signature] 5-1-2017
JUSTICE OF THE PEACE DATE

**JUSTICE OF THE PEACE
MONTHLY FINES AND FEES COLLECTED
FOR THE MONTH OF: April 17**

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

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	Amount	Amount	Amount	Amount
FINES:				
County Fines (Local Fines)				66,731.45
Texas Parks & Wildlife 35% Fine (State Fine)				
No Safety Belt 40% Fine (State Fine)				
Gross Weight 50% Fine (State Fine)				
School District 50% Fines				
LOCAL COURT COSTS AND FEES:				
Courthouse Security Adm. Fee (\$3)				
Courthouse Security Fund (\$2.50)				
Justice Court Technology Fund (\$4)				
Time Payment - (4.9% of \$25.00) (\$1.23)				
Time Payment - (4.9% of \$25.00) (\$1.23)				
Administrative Local Transaction Fee (\$2)				
Motor Vehicle Adm. Fee (\$10-\$20)				
Special Fees				
Deferred Deposition				
Administrative Fee - "Driver's Safety Course" (\$10)				
Support of Judiciary Fund (\$5.40)				
Traffic Fee (\$1)				
Child Safety (\$20-\$24)				
Failure to Appear (\$1)				
Scotfax Fee (\$20)				
Traffic Prevention and Diversion Fund (\$1)				
STATE COURT COSTS AND FEES:				
Criminal Justice Planning Fund C.C.P. (\$5)				
State General Revenue Fund (\$2.50)				
Law Enforcement Education Fund (\$1, \$5, \$10, \$15, \$20, \$25, \$30, \$35, \$40, \$45, \$50, \$55, \$60, \$65, \$70, \$75, \$80, \$85, \$90, \$95, \$100)				
Operators and Chauffeurs License Fund (\$7)				
Time Payment - (4.9% of \$25.00) (\$1.23)				
Juvenile Crime and Delinquency Fund (\$25, \$50)				
Comprehensive Rehabilitation Fund (\$5)				
Fugitive Apprehension Fund (\$5)				
Consolidated Court Costs Fund (\$7)				
Compensation Victims Of Crime Fund (\$3, \$5, \$10, \$15, \$20, \$25, \$30, \$35, \$40, \$45, \$50, \$55, \$60, \$65, \$70, \$75, \$80, \$85, \$90, \$95, \$100)				
Judicial & Court Personnel Training Fund (\$1, \$2)				
Correctional Management Institute of Texas Fund (\$4)				
Indigent Legal Services Fee (\$2, \$5)				
State Traffic Fee - Statute C (\$3.75)				
Jury Service Fee (\$4)				
Support of Judiciary Fund (\$5.40)				
Birth Certificate Fee (\$1, \$5)				
Defensive Driving Record Fee (\$7.20)				
Indigent Defense Representation Fund (\$2)				
Moving Violation Fee (\$1.10)				
Safety Seat Violation Fee (\$3.75)				
Failure to Appear (\$20)				
Electronic Filing Fee - Civil (\$10)				
Traffic Prevention and Diversion Fund (\$1)				
Texas Home Visiting Program Contribution (\$5)				
ARREST WARRANT FEES: STATE				
DPS (\$1, \$5, \$10, \$15, \$20, \$25, \$30, \$35, \$40, \$45, \$50, \$55, \$60, \$65, \$70, \$75, \$80, \$85, \$90, \$95, \$100)				
T.A.C. (\$1, \$5, \$10, \$15, \$20, \$25, \$30, \$35, \$40, \$45, \$50, \$55, \$60, \$65, \$70, \$75, \$80, \$85, \$90, \$95, \$100)				
P.K.W.L. (\$1, \$5, \$10, \$15, \$20, \$25, \$30, \$35, \$40, \$45, \$50, \$55, \$60, \$65, \$70, \$75, \$80, \$85, \$90, \$95, \$100)				
Texas Commuters Criminal Investigators				
ARREST WARRANT SERVICE FEES: COUNTY				
Sheriff Fees:				
Constable Fees:				
Precinct #1				
Precinct #2				
Precinct #3				
Precinct #4				
Precinct #5				
District Attorney Fees				
Tax Assessor Fraud Investigators				
School District Arrest Fee				
Fire Marshal Fee				
Due to Others				
Warrant Fees Due to Other Law Enforcement Agencies				
Refund - Court Costs				
Due to Others				
Restitution				
Failure to Appear - Own Base (\$5)				
Delinquent Attorney Fee				
Justice Fees (Local Fees)				
Small Claims Court Filing Fee (\$24)				
Debt Claim Fee (Local Court) (\$25)				
Landlord & Tenant Dispute Filing Fee (Local Court) (\$25)				
Transcript Fees (\$10)				
Abuse Fees (\$4)				
Wig Filing Fee (\$4)				
Issuing other Document - (1st pg. 25 for each add'l pg.)				
Certified Copies of Court Papers (\$2.1st pg. 25 for each add'l pg.)				
Probable Cause Tow Hearing Fee (\$20)				
Birth Certificates (\$22 each \$9.20 local)				
Death Certificates (\$20 each, each add'l \$3)				
Preservation of Vital Statistics Fee (\$1 each)				
Jury Fees (Civil \$22, Criminal \$3)				

AUDITED BY: THE HIDALGO
COUNTY AUDITOR'S OFFICE
DATE: 6-7-2017

TOTAL AMOUNT DUE TO THE COUNTY TREASURER:

\$ 173,024.04

173,024.04 X2, X

COUNTY of HIDALGO

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EDINBURG, TEXAS 78539

August 2, 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 month of May 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 month of May 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 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 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."
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- 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

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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 month of May 2017 were \$218,435.73. 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 in May 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 4 receipts 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). 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. 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 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 May 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.

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JUDGE, 449TH D.C.

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.

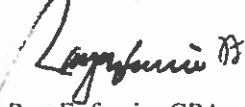
Recommendation:

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 continued 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 August 18, 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 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

HIDALGO COUNTY DISTRICT JUDGES

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

RODOLFO DELGADO
JUDGE, 93rd D.C.

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

ROSE GUERRA REYNA
JUDGE, 208th D.C.

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

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

NOE GONZALEZ
JUDGE, 370th D.C.
OVERSEER

LETICIA LOPEZ
JUDGE, 388th D.C.

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

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

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

RECEIVED BY
COUNTY AUDITOR
JUSTICE OF THE PEACE
MONTHLY BUSINESS AND FEES COLLECTED
FOR THE MONTH OF: May-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) <u>JP31-2017-04630</u>	THRU <u>JP31-2017-06041</u>	\$ <u>218,435.73</u>
			<i>X9-001</i>
LESS: COST ON DEPOSIT			<u>0.00</u> <i>X7</i>
ADD: COST ON DEPOSIT LIQUIDATED			<u>0.00</u> <i>X7</i>
AMOUNT OWED TO COUNTY (Should Match Amt in Part III)			\$ <u>218,435.73</u> <i>X3</i>
Less Total amount of remittances to County Treasurer (From Part II)			<u>218,435.73</u>
Total funds due to County Treasurer (Overtransfer Made to Co Treas.)			\$ <u>218,435.48</u>
			<u>(0.25)</u>
			<u>(0.00)</u> <i>X4-a23</i>

Part II: REMITTANCES MADE TO THE COUNTY TREASURER

DESCRIPTION	AMOUNT	Comment
Total Collections for the Month (See Schedule of Receipts & Deposits)	\$ <u>218,435.73</u>	
Add: Previous Month's Bond Overtransfer	<u>218,435.73</u> <i>131</i>	
Add: HCSO Monthly "D" Collections Report	<u>\$0.00</u>	
Total Remittances Made to County Treasurer	\$ <u>218,435.73</u>	
	<u>218,435.48</u>	

PREPARED BY: Debra Gonzalez *[Signature]*

DATE PREPARED: 6-4-2017 14:46

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: 6-21-17
6/27/17

[Signature]
JUSTICE OF THE PEACE
DATE: 6-5-17

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

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

City: MISSION, TX
 Hidalgo County, Texas

RECEIVED BY PDC

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)			1200-351-10-065-000-0-000	\$ 81,935.56
Texas Parks & Wildlife 85% Fine (State Fine)			1100-207-20-000-012-0-000	742.90
No Safety Belt 50% Fine (State Fine)			1100-207-20-000-029-0-000	897.53
Gross Weight 50% Fine (State Fine)			1100-207-20-000-013-0-000	-
School District 50% Fines			1100-207-30-000-008-0-000	-
LOCAL COURT COSTS AND FEES:				
Courthouse Security Adm. Fee (\$3)			1241-341-10-060-001-0-000	3,549.42
Courthouse Security Fund JP (\$1)			1245-341-10-065-000-0-000	1,277.20
Justice Court Technology Fund (\$4)			1242-341-10-060-000-0-000	5,124.57
Time Payment - @ 40% OF \$25.00 (\$10.00)			1100-341-10-060-001-0-000	582.07
Time Payment - @ 10% OF \$25.00 (\$2.50)			1100-341-10-060-002-0-000	145.54
Administrative Local Transaction Fee (\$2)			1100-341-10-060-003-0-000	2,594.64
Motor Vehicle Adm. Fee (\$10-\$20)			1100-341-10-060-004-0-000	60.00
Special Fees			1100-341-10-065-000-0-000	1,333.50
Deferred Disposition		967.20		
Administrative Fee - "Drivers Safety Course" (\$10)		366.30		
Support of Judiciary Fund (\$ 60)			1100-341-10-063-009-0-000	766.29
Traffic Fee (\$3)			1100-341-10-065-000-0-000	2,168.80
Child Safety (\$20-\$25)			1100-341-10-060-011-0-000	1,270.74
Failure to Appear (\$4)			1100-341-10-060-012-0-000	8.30
Scottlaw Fee (\$20)			1100-341-10-140-049-0-000	4,897.67
Truancy Prevention and Diversion Fund (\$1)			1100-341-10-060-013-0-000	1,235.81
STATE COURT COSTS AND FEES:				
Criminal Justice Planning Fund C C P (\$5)			1100-207-20-000-005-0-000	-
State General Revenue Fund (\$2.50)			1100-207-20-000-010-0-000	-
Law Enforcement Education Fund (\$1, \$1.50, \$3.50)			1100-207-20-000-011-0-000	-
Operators and Chauffeurs License Fund (\$75)			1100-207-20-000-031-0-000	-
Time Payment - @ 50% OF \$25.00 (\$12.50)			1100-207-20-000-005-0-000	727.59
Juvenile Crime and Delinquency Fund (\$25, \$50)			1100-207-20-000-007-0-000	1.00
Comprehensive Rehabilitation Fund (\$5)			1100-207-20-000-008-0-000	-
Fugitive Apprehension Fund (\$3)			1100-207-20-000-009-0-000	15.00
Consolidated Court Costs Fund (\$17)			1100-207-20-000-015-0-000	51,256.75
Compensation Victims Of Crime Fund (\$3, \$5, \$15, \$35)			1100-207-20-000-017-0-000	45.00
Judicial & Court Personnel Training Fund (\$1, \$2)			1100-207-20-000-027-0-000	6.00
Correctional Management Institute of Texas Fund (\$ 50)			1100-207-20-000-029-0-000	0.50
Indigent Legal Services Fee-JP (\$6)			1100-207-20-000-004-0-000	540.00
State Traffic Fee-Substitute C (\$37)			1100-207-20-000-035-0-000	21,628.11
Jury Service Fee (\$4)			1100-207-20-000-053-0-000	5,108.57
Support of Judiciary Fund (\$5.40)			1100-207-20-000-054-0-000	6,882.56
Birth Certificate Fee (\$1.80)			1100-207-20-000-039-0-000	-
Defensive Driving Record Fee (\$12)			1100-207-20-000-057-0-000	-
Indigent Defense Representation Fund (\$2)			1100-207-20-000-059-0-000	2,541.30
Moving Violation Fee (\$0.10)			1100-207-20-000-061-0-000	170.65
Safety Seat Violation Fee (\$0.15)			1100-207-20-000-062-0-000	-
Failure to Appear (\$20)			1100-207-20-000-066-0-000	40.00
Electronic Filing Fee - Civil (\$10)			1100-207-20-000-070-0-000	990.00
Truancy Prevention and Diversion Fund (\$1)			1100-207-20-000-073-0-000	1,232.81
Texas Home Visiting Program Contribution (\$5)			1100-207-20-000-074-0-000	-
ARREST WARRANT FEES: STATE				
DPS (\$3, \$5, \$35, \$50)			1100-207-20-000-019-0-000	6,159.12
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	40.00
Texas Comptroller's Criminal Investigators			1100-207-20-000-060-0-000	-
ARREST WARRANT SERVICE FEES: COUNTY				
Sheriff Fees:			1100-342-10-060-001-0-000	251.58
Constable Fees:			1100-342-10-291-000-0-000	-
Precinct #1			1100-342-10-292-000-0-000	-
Precinct #2			1100-342-10-293-000-0-000	6,356.69
Precinct #3			1100-342-10-294-000-0-000	(150.00)
Precinct #4			1100-342-10-295-000-0-000	-
Precinct #5			1100-341-10-060-007-0-000	250.00
District Attorney Fees			1100-342-10-060-002-0-000	-
Tax Assessor Fraud Investigators			1100-342-10-060-003-0-000	5.00
School District Arrest Fee			1100-342-20-060-001-0-000	-
Fire Marshal Fee			1100-207-20-000-003-0-000	-
Due to Others			1100-202-00-000-011-0-000	115.00
Warrant Fees Due to Other Law Enforcement Agencies			1100-202-00-000-011-0-000	-
Refund - Overpayments			1100-202-00-000-011-0-000	-
Due to Others			1100-202-00-000-011-0-000	-
Restitution			1100-202-00-000-011-0-000	-
Failure to Appear- OmniBase (\$6)			1100-202-00-000-019-0-000	12.00
Delinquent Attorney Fee			1100-202-00-000-004-0-000	3,273.09
Justice Fees (Local Fees)			1100-341-10-060-001-0-000	2,590.25
Small Claims Court Filing Fee (\$25)				-
Debt Claim Fee (Justice Court Filing Fee - \$25)				-
Landlord & Tenant Eviction Filing Fee - Justice Court & District Court (\$25)				-
Transcript Fees (\$13)				-
Abstract Fees (\$5)				-
Writ Filing Fee (\$5)				-
Issuing other Document \$1 1st pg. 25 for each add'l pg				-
Certified Copies of Court Papers (\$2 1st pg. 25 for each add'l pg				-
Probable Cause Tow Hearing Fee (\$20)				-
Birth Certificates (\$20 each \$9.20 local)				-
Death Certificates (\$22 each, each add'l \$3)				-
Preservation of Vital Statistics Fee (\$1 each)				-
Jury Fees (Civil \$22, Criminal \$3)				-

TOTAL AMOUNT DUE TO THE COUNTY TREASURER: \$ 218,435.73

X1, X2, X3-a

Justice of the Peace Luis Garza

Schedule of Adjustments

For the Month Ended May 31, 2017

Receipt Number	Case Number	Date	Offense	Off date	Disposition Date	CCC	CHS	CHSIP	CO	DEL	DPS	DPSr	IDRF	JCTF	JSF	LTF	MVF	SCOF	SJFC	SJFS	SO	STF	TPDC	TPDS	UTFC	WFPREC31	TOTAL

LTF should be assessed.

JP31-2017-TR16-05200 7717-J31 5/10/2017 windows use of visor+ reducing matter on

7/6/2015 5/10/2017 40 3 1 53 1 5 2 4 4 0.1 20 0.6 5.4 30 1 1 3 120.1

IDRF was under assessed \$1.00 and TPDC was over assessed \$1.00.

JP31-2015-CR15-00319ADJ 6678-J31 5/2/2017 expired MVI 6/1/2015 8/14/2015 40 3 1 53 1 5 2 4 4 0.1 20 0.6 5.4 30 1 1 3 155

Delinquent was under assessed \$0.20.

JP31-2017-CR12-05829 4336-J31 5/25/2017 license no driver's 8/27/2012 5/25/2017 40 3 1 66.84 54.93 5 2 4 4 2 0.1 0.6 5.4 50 238.87

Delinquent was under assessed \$0.47 based on the total charged for the case.

JP31-2017-TR16-06014 J31 5/31/2017 speeding 10/1/2016 5/31/2017 40 3 1 12.04 54.63 5 2 4 4 2 0.1 20 0.6 5.4 30 1 1 3 188.77

18

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 8, 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 month of June 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 month of June 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 month of June 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

HIDALGO COUNTY DISTRICT JUDGES

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

RODOLFO DELGADO
JUDGE, 13TH D.C.

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

ROSE GUERRA REYNA
JUDGE, 20TH D.C.

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

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

NCE DONIALEZ
JUDGE, 37TH D.C.
OVERSEER

LETICIA LOPEZ
JUDGE, 38TH D.C.

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

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

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

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 month of June 2017 were \$270,277.45. 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 requires improvement as noted in the following observations.

Observation No. 1:

We reviewed a sample of receipts issued in June 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 11 receipts 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). 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. 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 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 June 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.

HIDALGO COUNTY DISTRICT JUDGES

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JUDGE, 430th D.C.

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

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 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 of 5 Close-Out Reports randomly selected for testing during the month of June 2017 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 days after the receipt date. According to the Court Coordinator, the Close-Out Reports were not submitted to the County Treasurer's on a timely basis due to staff being out of the office.

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 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 management responses to the observations noted above by August 25, 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 318-2511 ext. 4642, Arcy B. Duran, CPA, Director of Audit, at ext. 4645, or me at ext. 4604.

Respectfully,


Ray Eufrazio, CPA
County Auditor

Enclosures

cc: Valde Guerra, County Executive Officer

HIDALGO COUNTY DISTRICT JUDGES

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

2017 JUL 3-23
JUSTICE OF THE PEACE
MONTHLY FINES AND FEES COLLECTED
FOR THE MONTH OF: June-17

P6C

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) <u>JP31-2017-06042</u> ⁺ THRU <u>JP31-2017-07680</u> ⁺	\$ <u>270,277.45</u>	X-21
LESS: COST ON DEPOSIT		<u>0.00</u> -	X-70
ADD: COST ON DEPOSIT LIQUIDATED		<u>0.00</u> -	X-70
AMOUNT OWED TO COUNTY (Should Match Amt in Part III)		\$ <u>270,277.45</u>	X-30
Less: Total amount of remittances to County Treasurer (From Part II)		\$ <u>270,277.45</u>	
Total funds due to County Treasurer (Overtransfer Made to Co Treas)		<u>(0.00)</u>	X-4-a 25

Part II: REMITTANCES MADE TO THE COUNTY TREASURER

DESCRIPTION	AMOUNT	Comment
Total Collections for the Month (See Schedule of Receipts & Deposits)	\$ <u>270,277.45</u> ⁺	
Add: Previous Month's Bond Overtransfer	<u>0.00</u>	
Add: HCSO Monthly "D" Collections Report	<u>\$0.00</u>	
Total Remittances Made to County Treasurer	\$ <u>270,277.45</u> ⁺	

PREPARED BY: Debra Gonzalez ^P

DATE PREPARED: 7/6/2017 14:38

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: 7-13-2017 ^{LA}

J. Lopez ⁷⁻⁶⁻²⁰¹⁷
 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 (I.G.C § 114.001)
 COUNTY AUDITOR'S FORM RE-JP-004 REVISED 1/17

**JUSTICE OF THE PEACE
MONTHLY FINES AND FEES COLLECTED
FOR THE MONTH OF: June-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

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)	100-111-004-00-12-23		1200-331-10-065-000-0-000	97158.75
Texas Parks & Wildlife 59 1/2 Fine (State Fine)	TRC 545 112, 545 413 (1)		1100-207-20-000-012-0-000	792.20
No Safety Belt 50% Fine (State Fine)	TRC 545 621 5-a (1)		1100-207-20-000-023-0-000	1,062.45
Gross Weight 50% Fine (State Fine)	TRC 545 621 5-a (1)		1100-207-20-000-013-0-000	-
School District 50% Fines	Edin Code 125 293 4 (1) A)		1100-207-30-000-008-0-000	-
LOCAL COURT COSTS AND FEES:				
Courthouse Security Adm. Fee (\$3)	C.C.P. Art. 102 007 (b)		1241-341-10-060-001-0-000	4,553.91
Courthouse Security Fund JP (\$1)	C.C.P. Art. 102 007		1245-341-10-065-000-0-000	1,509.80
Justice Court Technology Fund (\$4)	C.C.P. Art. 102 073		1242-341-10-060-000-0-000	6,059.85
Time Payment - @ 40% OF \$25.00 (\$10.00)	LOC 133 103 4		1100-341-10-060-001-0-000	842.53
Time Payment - @ 10% OF \$25.00 (\$2.50)	LOC 133 103 4		1100-341-10-060-002-0-000	210.61
Administrative Local Transaction Fee (\$2)	C.C.P. Art. 102 072		1100-341-10-060-003-0-000	3,069.96
Motor Vehicle Adm. Fee (\$10-\$20) <i>Annual Fee for Exp. Tit., Exp. Reg. Cert., Exp. Mv. Reg.</i>	TRC Sec 545 605, 521 026, 512 417		1100-341-10-060-004-0-000	-
Special Fees			1100-341-10-065-000-0-000	1,824.51
Deferred Disposition	C.C.P. Art. 45 151	1,442.82		
Administrative Fee - "Drivers Safety Course" (\$10)	C.C.P. Art. 45 151 (b)	381.71		
Support of Judiciary Fund (\$ 60)	LOC 133 105		1100-341-10-060-009-0-000	905.98
Traffic Fee (\$3)	TRC 542 453		1100-341-10-065-000-0-000	2584.35
Child Safety (\$20-\$25)	C.C.P. Art. 102 014 (4)		1100-341-10-060-011-0-000	1,050.00
Failure to Appear (\$4)	TRC 545 606 TRC 506 007 3 (2)		1100-341-10-060-012-0-000	-
Scowflaw Fee (\$20)	TRC 542 074 (a)		1100-341-10-142-043-0-000	7617.5826508
Truancy Prevention and Diversion Fund (\$1)	C.C.P. Art. 102 015		1100-341-10-060-013-0-000	1,471.81
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 415 042		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)	LOC 133 103 4		1100-207-20-000-005-0-000	1,053.16
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) C		1100-207-20-000-009-0-000	15.20
Consolidated Court Costs Fund (\$17)	C.C.P. 102 075 (a) 3-LOC 133 102		1100-207-20-000-015-0-000	60,649.72
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 (5)		1100-207-20-000-027-0-000	6.00
Correctional Management Institute of Texas Fund (\$ 50)	C.C.P. Art. 102 073		1100-207-20-000-029-0-000	-
Indigent Legal Services Fee-JP (\$6)	Govt Code Sec 101 141 (2) (B)		1100-207-20-000-004-0-000	522.00
State Traffic Fee- Subtitle C (\$30)	TRC Sec 542 431		1100-207-20-000-033-0-000	25,813.77
Jury Service Fee (\$4)	C.C.P. Art. 102 043		1100-207-20-000-053-0-000	6,043.87
Support of Judiciary Fund (\$5.40)	LOC 133 105		1100-207-20-000-054-0-000	8,135.48
Birth Certificate Fee (\$1.80)	HSC 19 022 0		1100-207-20-000-039-0-000	-
Defensive Driving Record Fee (\$12)	C.C.P. Art. 45 151 (1) (1)		1100-207-20-000-057-0-000	-
Indigent Defense Representation Fund (\$2)	LOC 133 107 GC 102 023		1100-207-20-000-059-0-000	3,002.61
Moving Violation Fee (\$0.10)	C.C.P. Art. 102 022 GC		1100-207-20-000-061-0-000	118.54
Safety Seat Violation Fee (\$0.15)	TRC 545 412 3-a (1)		1100-207-20-000-062-0-000	-
Failure to Appear (\$20)	TRC 545 606 TRC 506 007 3 (2)		1100-207-20-000-066-0-000	-
Electronic Filing Fee - Civil (\$10)	GC 101 141 GC 51 451		1100-207-20-000-070-0-000	870.00
Truancy Prevention and Diversion Fund (\$1)	C.C.P. Art. 102 015		1100-207-20-000-073-0-000	1,476.81
Texas Home Visiting Program Contribution (\$5)	HSC 19 034 LOC 114 014 (3)		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	7,159.53
T.A.B.C. (____ \$3, ____ \$5, ____ \$35, ____ \$50)			1100-207-20-000-020-0-000	-
P.K.W.I. (____ \$3, ____ \$5, ____ \$35, ____ \$50)			1100-207-20-000-021-0-000	35.60
Texas Comptroller's Criminal Investigators			1100-207-20-000-060-0-000	-
ARREST WARRANT SERVICE FEES: COUNTY	LOC 133 105			
Sheriff Fees:			1100-342-10-060-001-0-000	330.29
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	5,503.58
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	100.00
Tax Assessor Fraud Investigators			1100-342-10-060-002-0-000	-
School District Arrest Fee			1100-342-10-060-003-0-000	15.60
Fire Marshal Fee			1100-342-10-060-001-0-000	-
Due to Others				
Warrant Fees Due to Other Law Enforcement Agencies	C.C.P. Art. 102 011 (a) (2) (A)		1100-207-20-000-003-0-000	-
Refund - Overpayments			1100-202-00-000-011-0-000	35.00
Due to Others			1100-202-00-000-011-0-000	-
Restitution			1100-202-00-000-011-0-000	-
Failure to Appear- OmniBase (\$6)	TRC 545 606 TRC 506 007 3 (2)		1100-202-00-000-019-0-000	-
Delinquent Attorney Fee			1100-202-00-000-004-0-000	15,249.50
Justice Fees (Local Fees)			1100-341-10-060-001-0-000	2,185.00
Small Claims Court Filing Fee (\$25)	LOC 114 121 114 122			
Debt Claim Fee (Justice Court Filing Fee, (\$25)	LOC 114 121 114 122	2,175.00		
Landlord & Tenant Eviction Filing Fee, (Forfeiture Entry & Detainer Court, (\$25)	LOC 114 121 114 122	-		
Transcript Fees (\$10)	LOC 114 121 114 123 (b)	-		
Abstract Fees (\$5)	LOC 114 121 114 123 (c)	-		
Writ Filing Fee (\$5)	LOC 114 121 114 123 (d)	10.00		
Issuing other Document (\$1 1st pg., 24 for each add'l pg)	LOC 114 121 114 123 (e)	-		
Certified Copies of Court Papers (\$2 1st pg., 25 for each add'l pg)	LOC 114 121	-		
Probable Cause Tow Hearing Fee (\$20)	LOC 10 14 (a) 4	-		
Birth Certificates (\$22 each \$9.20 local)	HSC 19 045 (3) (2)		1100-341-10-060-001-0-000	-
Death Certificates (\$20 each, each add'l \$3)	HSC 19 045 (3) (2)		1100-341-10-060-001-0-000	23.00
Preservation of Vital Statistics Fee (\$1 each)	HSC Sec 19 045 (3)		1100-341-10-060-003-0-000	2.00
Jury Fees (Civil \$22, Criminal \$3)	Rules of Civil Proc. Rule 514 (1) b, C.C.P. 102 004		1100-341-10-060-006-0-000	22.00

**AUDITED BY: THE HIDALGO
COUNTY AUDITOR'S OFFICE
DATE: Jul 7-18-2017**

TOTAL AMOUNT DUE TO THE COUNTY TREASURER:

\$ 270,277.45

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 31, 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 month of April 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 month of April 2017 pursuant to Local Government Code §115.002 (a) and (b) and Code of Criminal Procedure Article 103.011. The objective of the review was to determine 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 April 2017. Our review was not designed nor intended to be a detailed study of every relevant control system, procedure, or transaction. Accordingly, the opportunities for improvement presented in this report may not be all-inclusive of areas where improvement could be made.

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

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

Methodology:

In planning and performing our review, we reviewed applicable 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. SMOLETERRY
JUDGE, 32ND D.C.

RODOLFO DELGADO
JUDGE, 33RD D.C.

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

ROSE GUERRA REYNA
JUDGE, 208TH D.C.

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

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

MOE GONZALEZ
JUDGE, 370TH D.C.
OVERSEER

LETICIA LOPEZ
JUDGE, 389TH D.C.

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

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

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

- 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 Enterprise 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 month of April 2017 were \$117,723.73. 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 in April 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 31 receipts 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); December 2016 (6); January 2017 (6); February 2017 (23); March 2017 (24) 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.

IDALGO COUNTY DISTRICT JUDGES

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

RODOLFO DELGADO
JUDGE, 93RD D.C.

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

ROSE GUERRA REYNA
JUDGE, 208TH D.C.

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

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

NOE GONZALEZ
JUDGE, 370TH D.C.
OVERSEER

LETICIA LOPEZ
JUDGE, 389TH D.C.

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

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

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

- 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 April 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*; 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*, 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 Court Coordinator, the bonds have not been forfeited as they were taken incorrectly. In addition, assistance from the information Technology Department has been requested for 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, the continued assistance of the Information Technology Department should be requested until the bonds have been corrected and forfeited.

Observation No. 4:

We reviewed all dates in which collections were received during the month of April 2017 to determine if the collections were deposited at the bank on a daily basis. The results of our review revealed that collections for 11 of 19 days were not deposited at the bank on a daily basis. Deposits were made 2 to 5 workdays after collections

IDALGO COUNTY DISTRICT JUDGES

LUIS M. SINGLETERRY
JUDGE, 17th D.C.

RODOLFO DELGADO
JUDGE, 32nd D.C.

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

ROSE GUERRA REYNA
JUDGE, 20th D.C.

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

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

NOE GONZALEZ
JUDGE, 37th D.C.
OVERSEER

LETICIA LOPEZ
JUDGE, 38th D.C.

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JUDGE, 39th D.C.

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

RENEE R. BETANCOURT
JUDGE, 48th D.C.

were receipted. According to the Court Coordinator, no runner was available for the daily deposit runs. 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:

We noted during our review that the April 2017 *Monthly Report* was submitted to the County Auditor's Office 4 days after the fifth day following the end of the month. According to the Court Coordinator, no runner was available at the time to deliver the monthly report to the County Auditor's 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.

Please provide written management responses to the observations noted above by August 18, 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 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

DALGO COUNTY DISTRICT JUDGES

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

RODOLFO DELGADO
JUDGE, 13th D.C.

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

ROSE GUERRA REYNA
JUDGE, 20th D.C.

JUAN R. PARTIDA
JUDGE, 21st D.C.

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

NOE GONZALEZ
JUDGE, 37th D.C.
OVERSEER

LETICIA LOPEZ
JUDGE, 38th D.C.

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

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

RENÉE N. BETHACOURT
JUDGE, 44th D.C.

Justice of the Peace Marcos Ochoa
Precinct 3, Place 2
Schedule of Bonds on Deposit
As of April 30, 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		<u>3,199.25</u>
August 2015 jail payments that have been posted as bonds that have not been corrected as fines and fees (\$603.10)				603.10
		Total		<u><u>3,802.35</u></u>

EXHIBIT B

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

Judge: Marcos Ochoa
Precinct No. 3 Place No. 2

City: MISSION, TX
Hidalgo County, Texas

PBC

Part I: RECAP OF AMOUNT PAYABLE TO THE COUNTY TREASURER

TOTAL CASH COLLECTED (Receipts #s) JP32-2017-02909 THRU JP32-2017-03686 0 117,723.73 ✓
~~\$ 117,704.63~~ X16-A1

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

LESS: COST ON DEPOSIT _____ X-1

ADD: COST ON DEPOSIT LIQUIDATED _____ X-3

AMOUNT OWED TO COUNTY (Should Match Amt in Part III)

Less: Total amount of remittances to County Treasurer (From Part II) \$ 121,526.08

Total funds due to County Treasurer (Overtransfer Made to Co Treas) (3,802.35) X4-8
117,704.63
2^

Part II: REMITTANCES MADE TO THE COUNTY TREASURER

DESCRIPTION	AMOUNT	COMMENT
Total Collections for the Month (See Schedule of Receipts & Deposits)	\$ 117,723.73	B1
Add: Previous Month's Bond Overtransfer Exhibit B	3,802.35	
<u>Sep '15, Dec '15, Feb '16, May '16, Aug '15 Jul.</u>		
Add: HCSO Monthly "D" Collections Report	\$0.00	
Total Remittances Made to County Treasurer	\$ 121,526.08	

PREPARED BY: [Signature]

DATE PREPARED: 5/3/17

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

HIDALGO COUNTY JUSTICE OF THE PEACE OFFICE

APPROVED BY: [Signature] DATE: 06/28/17

[Signature] 5/3/17
 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: 9-15

RECEIVED

MAY 09 2017

Hidalgo County
Auditor's Office

X2

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

Judge: Marcos Ochoa
Precinct No. 3 Place No. 2

City: MISSION, TX
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:					
County Fines (Local Fine)		LGC 113 004, PC 12 23		1200-351-10-066-000-0-000	\$ 40,929.55
Texas Parks & Wildlife 85% Fine (State Fine)		TPWC 12 107		1100-207-20-000-012-0-000	211.25
No Safety Belt 50% Fine (State Fine)		TRC 545 412, 545 413 (g)		1100-207-20-000-028-0-000	575.00
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	511.66 76.00
LOCAL COURT COSTS AND FEES:					
Courthouse Security Adm. Fee (\$3)		C.C.P. Art. 102 017 (b)		1241-341-10-060-001-0-000	1,879.02
Courthouse Security Fund JP (\$1)		C.C.P. Art. 102 017		1245-341-10-066-000-0-000	620.35
Justice Court Technology Fund (\$4)		C.C.P. Art. 102 0173		1242-341-10-060-000-0-000	2,493.36
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	1,252.68
Motor Vehicle Adm. Fee (\$10-\$20) (Demand Fee for Exp. Lic., Exp. Insp. Cert., Exp. Mtr. Reg.)		TRC Sec 548 605, 521 026, 502 407		1100-341-10-060-004-0-000	20.00
Special Fees				1100-341-10-066-000-0-000	1,244.90
Deferred Disposition		C.C.P. Art. 45 051	1,242.40		
Administrative Fee - "Drivers Safety Course" (\$10)		C.C.P. Art. 45 051 (f)	1,244.90		
Support of Judiciary Fund (\$ 60)		LGC 133 105		1100-341-10-060-009-0-000	372.22
Traffic Fee (\$3)		TRC 542 403		1100-341-10-066-000-0-000	1,072.02
Child Safety (\$20-\$25)		C.C.P. Art. 102 014 (c)		1100-341-10-060-011-0-000	540.00
Failure to Appear (\$4)		TRC 706 006, TRC 706 007 (d)(2)		1100-341-10-060-012-0-000	125.88
Scowlaw Fee (\$20)		TRC 502 010 (a)		1100-341-10-140-019-0-000	4,140.00
Truancy Prevention and Diversion Fund (\$1)		C.C.P. Art. 102 015		1100-341-10-060-013-0-000	577.00
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)		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	25.00
Juvenile Crime and Delinquency Fund (____ \$ 25, ____ \$ 50)		C.C.P. Art. 102 075 (m)		1100-207-20-000-007-0-000	1.25
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	20.00
Consolidated Court Costs Fund (\$17)		C.C.P. 102 075 (a) 3; LGC 133 102		1100-207-20-000-015-0-000	24,963.53
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	6.00
Correctional Management Institute of Texas Fund (\$ 50)		C.C.P. Art. 102 075		1100-207-20-000-029-0-000	0.50
Indigent Legal Services Fee-JP (\$6)	82	Govt. Code Sec. 101 141 (2) (B)		1100-207-20-000-004-0-000	492.00
State Traffic Fee- Subtitle C (\$30)		TRC Sec 542 4031		1100-207-20-000-035-0-000	10,690.22
Jury Service Fee (\$4)		C.C.P. Art. 102 0045		1100-207-20-000-053-0-000	2,485.36
Support of Judiciary Fund (\$5.40)		LGC 133 105		1100-207-20-000-054-0-000	3,341.85
Birth Certificate Fee (\$1.80)	0	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	1,232.69
Moving Violation Fee (\$0.10)		C.C.P. Art. 102 022 GC		1100-207-20-000-061-0-000	48.81
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	646.80
Electronic Filing Fee - Civil (\$10)		GC 101 1411 GC 51 851		1100-207-20-000-070-0-000	820.00
Truancy Prevention and Diversion Fund (\$1)		C.C.P. Art. 102 015		1100-207-20-000-073-0-000	583.00
Texas Home Visiting Program Contribution (\$5)		HSC 191 0048, LGC 118 014 (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	3,030.00
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	15.00 342.50
ARREST/WARRANT/SERVICE FEES: COUNTY		LGC 118 131			
Sheriff Fees:				1100-342-10-060-001-0-000	46.69
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	6,915.00
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	-
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:				1100-207-30-000-003-0-000	310.55
Warrant Fees Out of County Service Fees DTU Law Enforcement Agencies		C.C.P. Art. 102 011 (a) 2 (A)		1100-202-00-000-012-0-000	127.41 353.30
Due to Others- Refund-Overpayments				1100-202-00-000-012-0-000	6,003.162.85
Due to Others				1100-202-00-000-012-0-000	-
Restitution				1100-202-00-000-019-0-000	192.156
Failure to Appear- OmniBase (\$6)		TRC 706 006, TRC 706 007 (d)(2)		1100-341-10-060-001-0-000	2,266.68 2,308.00
Justice Fees (Local Fees)					
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)	120.00		
Writ Filing Fee (\$5)		LGC 118 121 118 123 (d)	10.00		
Issuing other Document (\$1 1st pg., 25 for each add'l pg.)		LGC 118 121 118 123 (e)	25.56		
Certified Copies of Court Papers (\$2 1st pg., 25 for each add'l pg.)		LGC 118 121			
Probable Cause Tow Hearing Fee (\$20)		LGC 101 141 (a) 4	0.4539.00		
Birth Certificates (\$22 each \$9.20 local)		HSC 191 0045 (3)(4)		1100-341-10-060-001-0-000	-
Birth Certificates (\$20 each, each add'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	0.80 640.00
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:

\$ 117,733.73

RECEIVED
MAY 09 2017
Hidalgo County
Clerk's Office

XIX 2
X 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 1, 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 month of May 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 month of May 2017 pursuant to Local Government Code §115.002 (a) and (b) and Code of Criminal Procedure Article 103.011. The objective of the review was to determine 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 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 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

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

RODOLFO DELUADO
JUDGE, 11TH D.C.

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

ROSE D'ERRA REYNA
JUDGE, 20TH D.C.

JUAN R. PARTIDA
JUDGE, 21ST D.C.

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

NOE GONZALEZ
JUDGE, 37TH D.C.
OVERSEER

LETICIA LOPEZ
JUDGE, 38TH D.C.

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

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

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

- 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 month of May 2017 were \$157,924.48. 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 requires improvement as noted in the following observations.

Observation No. 1:

We reviewed a sample of receipts issued in May 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 38 receipts 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); December 2016 (6); January 2017 (6); February 2017 (23); March 2017 (24); April 2017 (31) 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.

IDALGO COUNTY DISTRICT JUDGES

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

RODOLFO DELGADO
JUDGE, 93RD D.C.

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

ROSE GUERRA REYNA
JUDGE, 204TH D.C.

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

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

NOE GONZALEZ
JUDGE, 378TH D.C.
OVERSEER

LETICIA LOPEZ
JUDGE, 389TH D.C.

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

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

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

- 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 May 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*; 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*, 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 has been 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, the continued assistance of the Information Technology Department should be requested until the bonds have been corrected and forfeited.

Observation No. 4:

We reviewed all dates in which collections were received during the month of May 2017 to determine if the collections were deposited at the bank on a daily basis. The results of our review revealed that collections for 16 of 22 days were not deposited at the bank on a daily basis. Deposits were made 2 to 8 workdays after collections

IDALGO COUNTY DISTRICT JUDGES

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

RODOLFO DELGADO
JUDGE, 93RD D.C.

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

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JUDGE, 206TH D.C.

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JUDGE, 398TH D.C.

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

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

were receipted. According to the Court Coordinator, a runner was not available to make the daily deposit. 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:

We noted during our review that the May 2017 *Monthly Report* was submitted to the County Auditor's Office 14 days after the fifth day following the end of the month. According to the Court Coordinator, a runner was not available at the time to deliver the monthly report to the County Auditor's 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.

Please provide written management responses to the observations noted above by August 18, 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 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 Eufrazio, CPA
County Auditor

Enclosures: Copies of *Monthly Report* and Exhibits

cc: Valde Guerra, County Executive Officer

IDALGO COUNTY DISTRICT JUDGES

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

RODOLFO DELGADO
JUDGE, 83RD D.C.

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

ROSE GUERRA REYNA
JUDGE, 204TH D.C.

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

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

NOE GONZALEZ
JUDGE, 370TH D.C.
OVERSEER

LETICIA LOPEZ
JUDGE, 388TH D.C.

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

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

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

Justice of the Peace Marcos Ochoa
Precinct 3, Place 2
Schedule of Bonds on Deposit
As of May 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		<u>3,199.25</u>
August 2015 jail payments that have been posted as bonds that have not been corrected as fines and fees (\$603.10)				603.10
Total				<u><u>3,802.35</u></u>

EXHIBIT B

**Justice of the Peace Marcos Ochoa
Schedule of Adjustments
For the Month Ended May 31, 2017**

[illegible]

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

Judge: Marcos Ochoa
Precinct No. 3 Place No. 2

City: MISSION, TX
Hidalgo County, Texas

PBC

Part I: RECAP OF AMOUNT PAYABLE TO THE COUNTY TREASURER

TOTAL CASH COLLECTED (Receipts #s) JP32-2016-03687 THRU JP32-2016-04727 \$ 157,924.48

X10-A1 ✓

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)

\$ 157,924.48 X3

Less: Total amount of remittances to County Treasurer (From Part II)

\$ 161,726.83

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

(3,802.35)
157,924.48

2X

Part II: REMITTANCES MADE TO THE COUNTY TREASURER

DESCRIPTION	AMOUNT	COMMENT
Total Collections for the Month (See Schedule of Receipts & Deposits)	\$ <u>157,924.48</u>	B1
Add: Previous Month's Bond Overtransfer <u>Exh. b.1 B</u>	<u>3,802.35</u>	
Add: HCSO Monthly "D" Collections Report	\$0.00	
Total Remittances Made to County Treasurer	\$ <u>161,726.83</u>	

PREPARED BY: [Signature]

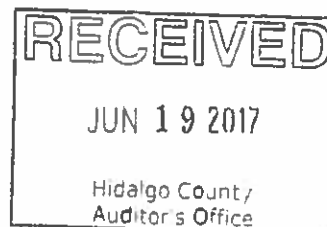
DATE PREPARED: 6/9/17

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

Marcos Ochoa 6/9/17
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: 9/15

HIDALGO COUNTY AUDITOR'S OFFICE
APPROVED BY: [Signature]
DATE: 6/16/17 7/13/17



X2

**JUSTICE OF THE PEACE
MONTHLY FINES AND FEES COLLECTED
FOR THE MONTH OF: May-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

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		1200-351-10-066-000-0-000	\$ 54,406.25
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 (g)		1100-207-20-000-028-0-000	334.58
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)		1100-207-30-000-009-0-000	370.00
LOCAL COURT COSTS AND FEES:					
Courthouse Security Adm Fee (\$3)		C C P Art. 102 017 (b)		1241-341-10-060-001-0-000	815.00
Courthouse Security Fund JP (\$1)		C C P Art. 102 017		1245-341-10-066-000-0-000	3,520.00
Justice Court Technology Fund (\$4)		C C P Art. 102 0173		1242-341-10-060-000-0-000	3,320.00
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	7.20
Administrative Local Transaction Fee (\$2)		C C P Art. 102 072		1100-341-10-060-001-0-000	1,682.00
Motor Vehicle Adm Fee (\$10-\$20) (Domestic Fee for Exp DL, Exp Loop Court, Exp No Reg)		TRC Sec 348 605, 521 026, 502 497		1100-341-10-060-004-0-000	1,681.65
Special Fees					
Deferred Disposition		C C P Art. 45 051	1,681.65	1100-341-10-060-000-0-000	-
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	489.00
Traffic Fee (\$3)		TRC 542 403		1100-341-10-066-000-0-000	1,470.00
Child Safety (\$20-\$25)		C C P Art. 102 014 (c)		1100-341-10-060-011-0-000	1,125.00
Failure to Appear (\$4)		TRC 706 006, TRC 706 007(d)(2)		1100-341-10-060-012-0-000	-
Scofflaw Fee (\$20)		TRC 502 013(a)		1100-341-10-140-049-0-000	5,140.00
Truancy Prevention and Diversion Fund (\$1)		C C P Art. 102 015		1100-341-10-060-013-0-000	748.00
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	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	37.50
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	60.00
Consolidated Court Costs Fund (\$17)		C C P Art. 102 075 (a) 3, LGC 133 102		1100-207-20-000-015-0-000	33,284.00
Compensation Victims Of Crime Fund (____\$3, ____\$5, ____\$15, ____\$35)		C C P Art. 56 55 (2) & (3)		1100-207-20-000-017-0-000	195.00
Judicial & Court Personnel Training Fund (____\$1, ____\$2)		Govt. Code Sec. 56 001 (b)		1100-207-20-000-027-0-000	20.00
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)	149	Govt. Code Sec. 101 141(2) (B)		1100-207-20-000-004-0-000	894.00
State Traffic Fee- Subtitle C (\$30)		TRC Sec 542 4031		1100-207-20-000-035-0-000	14,550.00
Jury Service Fee (\$4)		C C P Art. 102 0045		1100-207-20-000-053-0-000	3,272.00
Support of Judiciary Fund (\$5.40)		LGC 133 105		1100-207-20-000-054-0-000	4,373.00
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	1,602.00
Moving Violation Fee (\$0.10)		C C P Art. 102 022, GC		1100-207-20-000-061-0-000	64.20
Safety Seat Violation Fee (\$0.15)		TRC 545 412 (b-1)		1100-207-20-000-062-0-000	0.00
Failure to Appear (\$20)		TRC 706 006, TRC 706 007(d)(2)		1100-207-20-000-066-0-000	51.80
Electronic Filing Fee - Civil (\$10)		GC 101 141, GC 51 851		1100-207-20-000-070-0-000	1,490.00
Truancy Prevention and Diversion Fund (\$1)		C C P Art. 102 015		1100-207-20-000-073-0-000	752.00
Texas Home Visiting Program Contribution (\$5)		HSC 191 004, 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	4,200.00
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					
Sheriff Fees:		LGC 118 131			
Constable Fees:					
Precinct #1				1100-342-10-060-001-0-000	135.00
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	7,892.00
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	-
School District Arrest Fee				1100-342-10-060-002-0-000	-
Fire Marshal Fee				1100-342-10-060-003-0-000	25.00
Due to Others:				1100-342-20-060-001-0-000	-
Warrant Fees-Of County Service Fees DTD Law Enforcement Agencies		C C P Art. 102 011 (a) 2 (A)		1100-207-20-000-003-0-000	-
Due to Others- Refund-Overpayments				1100-202-00-000-012-0-000	1,170.00
Due to Others				1100-202-00-000-012-0-000	6,391.00
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	14,808.00
Justice Fees (Local Fees)					
Small Claims Court Filing Fee (\$25)		LGC 118 121, 118 122		1100-341-10-060-001-0-000	3,927.00
Debt Claim Fee (Justice Court Filing Fee) (\$25)		LGC 118 121, 118 122	3,725.00		
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)	20.00		
Issuing other Document (\$1 1st pg, 25 for each add'l pg)		LGC 118 121, 118 123 (e)			
Certified Copies of Court Papers (\$2 1st pg, 25 for each add'l pg)		LGC 118 121			
Probable Cause TOW Hearing Fee (\$20)		LGC 101 141 (a) 4	1,112.00		
Birth Certificates (\$22 each \$9.20 local)		HSC 191 0045 (3)(d)		1100-341-10-060-001-0-000	-
Death Certificates (\$20 each, each add'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	6.00
Jury Fees (Civil \$22, Criminal \$3)		Rules of Civil Proc., Rule 514 (b) C C P (102 004)		1100-341-10-060-006-0-000	22.00

HIDALGO COUNTY AUDITOR'S OFFICE

APPROVED BY: [Signature]

DATE: 6/1/17

TOTAL AMOUNT DUE TO THE COUNTY TREASURER: \$157,924.46

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-3P-04

REVISED 11/2014

RECEIVED

JUN 19 2017

Hidalgo County Auditor's Office

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

August 2, 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 month of June 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 month of June 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 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 June 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, 12TH D.C.

RODOLFO DELGADO
JUDGE, 13TH D.C.

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

ROSE GUEPRA REYNA
JUDGE, 20TH D.C.

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

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

NOE GONZALEZ
JUDGE, 37TH D.C.
OVERSEER

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JUDGE, 38TH D.C.

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

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

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

- 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 month of June 2017 were \$175,162.26. 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 in June 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 38 receipts 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); December 2016 (6); January 2017 (6); February 2017 (23); March 2017 (24); April 2017 (31); and May 2017 (38) 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.

IDALGO COUNTY DISTRICT JUDGES

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

RODOLFO DELGADO
JUDGE, 13th D.C.

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JUDGE, 44th D.C.

- 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 June 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*; 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*, 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 has been 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, the continued assistance of the Information Technology Department should be requested until the bonds have been corrected and forfeited.

Observation No. 4:

We reviewed all dates in which collections were received during the month of June 2017 to determine if the collections were deposited at the bank on a daily basis. The results of our review revealed that collections for 17 of 22 days were not deposited at the bank on a daily basis. Deposits were made 2 to 8 workdays after collections

IDALGO COUNTY DISTRICT JUDGES

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

RODOLFO DELGADO
JUDGE, 15th D.C.

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

ROSE GUERRA REYNA
JUDGE, 20th D.C.

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

MARIO E. RAMIREZ, JR.
JUDGE, 32nd D.C.

NICOLE GONZALEZ
JUDGE, 37th D.C.
OVERSEER

LETICIA LOPEZ
JUDGE, 38th D.C.

L. KENO VASQUEZ
JUDGE, 39th D.C.

ISRAEL RAMON, JR.
JUDGE, 43rd D.C.

RENEE R. BETANCOURT
JUDGE, 44th D.C.

were receipted. According to the Court Coordinator, daily deposits were not made due to limited staff, poor staff attendance, and a heavy workload. 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:

We noted during our review that the June 2017 Monthly Report was submitted to the County Auditor's Office 7 days after the fifth day following the end of the month. According to the Court Coordinator, the *Monthly Report* was submitted late due to a heavy workload. The Court Coordinator will ensure that the *Monthly Report* is submitted on a timely basis.

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.

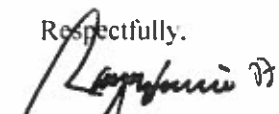
Recommendation:

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 August 18, 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 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 Eufrazio, CPA
County Auditor

Enclosures: Copy of *Monthly Report* and Exhibits

cc: Valde Guerra, County Executive Officer

IDALGO COUNTY DISTRICT JUDGES

LUIS M. SINGLETERRY
JUDGE, 92ND D.C.

RODOLFO DELGADO
JUDGE, 93RD D.C.

J. R. "BOBBY" FLORES
JUDGE, 128TH D.C.

ROSE GUERRA REYNA
JUDGE, 208TH D.C.

JUAN R. PARTIDA
JUDGE, 275TH D.C.

MARIO E. RAMIREZ, JR.
JUDGE, 332ND D.C.

NOE GONZALEZ
JUDGE, 370TH D.C.
OVERSEER

LETICIA LOPEZ
JUDGE, 388TH D.C.

L. KENO VASQUEZ
JUDGE, 398TH D.C.

ISRAEL RAMON, JR.
JUDGE, 430TH D.C.

RENEE R. BETANCOURT
JUDGE, 449TH D.C.

**Justice of the Peace Marcos Ochoa
Schedule of Adjustments
For the Month Ended June 30, 2017**

[illegible]

Justice of the Peace Marcos Ochoa
Schedule of Adjustments
For the Month Ended June 30, 2017

1 and 2	3 and 4	5 and 6	7 and 8	9 and 10	11 and 12	13 and 14	15 and 16	17 and 18	19 and 20	21 and 22	23 and 24	25 and 26	27 and 28	29 and 30	31 and 32	33 and 34	35 and 36	37 and 38	39 and 40	41 and 42	43 and 44	45 and 46	47 and 48	49 and 50	51 and 52	53 and 54	55 and 56	57 and 58	59 and 60	61 and 62	63 and 64	65 and 66	67 and 68	69 and 70	71 and 72	73 and 74	75 and 76	77 and 78	79 and 80	81 and 82	83 and 84	85 and 86	87 and 88	89 and 90	91 and 92	93 and 94	95 and 96	97 and 98	99 and 100	101 and 102	103 and 104	105 and 106	107 and 108	109 and 110	111 and 112	113 and 114	115 and 116	117 and 118	119 and 120	121 and 122	123 and 124	125 and 126	127 and 128	129 and 130	131 and 132	133 and 134	135 and 136	137 and 138	139 and 140	141 and 142	143 and 144	145 and 146	147 and 148	149 and 150	151 and 152	153 and 154	155 and 156	157 and 158	159 and 160	161 and 162	163 and 164	165 and 166	167 and 168	169 and 170	171 and 172	173 and 174	175 and 176	177 and 178	179 and 180	181 and 182	183 and 184	185 and 186	187 and 188	189 and 190	191 and 192	193 and 194	195 and 196	197 and 198	199 and 200	201 and 202	203 and 204	205 and 206	207 and 208	209 and 210	211 and 212	213 and 214	215 and 216	217 and 218	219 and 220	221 and 222	223 and 224	225 and 226	227 and 228	229 and 230	231 and 232	233 and 234	235 and 236	237 and 238	239 and 240	241 and 242	243 and 244	245 and 246	247 and 248	249 and 250	251 and 252	253 and 254	255 and 256	257 and 258	259 and 260	261 and 262	263 and 264	265 and 266	267 and 268	269 and 270	271 and 272	273 and 274	275 and 276	277 and 278	279 and 280	281 and 282	283 and 284	285 and 286	287 and 288	289 and 290	291 and 292	293 and 294	295 and 296	297 and 298	299 and 300	301 and 302	303 and 304	305 and 306	307 and 308	309 and 310	311 and 312	313 and 314	315 and 316	317 and 318	319 and 320	321 and 322	323 and 324	325 and 326	327 and 328	329 and 330	331 and 332	333 and 334	335 and 336	337 and 338	339 and 340	341 and 342	343 and 344	345 and 346	347 and 348	349 and 350	351 and 352	353 and 354	355 and 356	357 and 358	359 and 360	361 and 362	363 and 364	365 and 366	367 and 368	369 and 370	371 and 372	373 and 374	375 and 376	377 and 378	379 and 380	381 and 382	383 and 384	385 and 386	387 and 388	389 and 390	391 and 392	393 and 394	395 and 396	397 and 398	399 and 400	401 and 402	403 and 404	405 and 406	407 and 408	409 and 410	411 and 412	413 and 414	415 and 416	417 and 418	419 and 420	421 and 422	423 and 424	425 and 426	427 and 428	429 and 430	431 and 432	433 and 434	435 and 436	437 and 438	439 and 440	441 and 442	443 and 444	445 and 446	447 and 448	449 and 450	451 and 452	453 and 454	455 and 456	457 and 458	459 and 460	461 and 462	463 and 464	465 and 466	467 and 468	469 and 470	471 and 472	473 and 474	475 and 476	477 and 478	479 and 480	481 and 482	483 and 484	485 and 486	487 and 488	489 and 490	491 and 492	493 and 494	495 and 496	497 and 498	499 and 500	501 and 502	503 and 504	505 and 506	507 and 508	509 and 510	511 and 512	513 and 514	515 and 516	517 and 518	519 and 520	521 and 522	523 and 524	525 and 526	527 and 528	529 and 530	531 and 532	533 and 534	535 and 536	537 and 538	539 and 540	541 and 542	543 and 544	545 and 546	547 and 548	549 and 550	551 and 552	553 and 554	555 and 556	557 and 558	559 and 560	561 and 562	563 and 564	565 and 566	567 and 568	569 and 570	571 and 572	573 and 574	575 and 576	577 and 578	579 and 580	581 and 582	583 and 584	585 and 586	587 and 588	589 and 590	591 and 592	593 and 594	595 and 596	597 and 598	599 and 600	601 and 602	603 and 604	605 and 606	607 and 608	609 and 610	611 and 612	613 and 614	615 and 616	617 and 618	619 and 620	621 and 622	623 and 624	625 and 626	627 and 628	629 and 630	631 and 632	633 and 634	635 and 636	637 and 638	639 and 640	641 and 642	643 and 644	645 and 646	647 and 648	649 and 650	651 and 652	653 and 654	655 and 656	657 and 658	659 and 660	661 and 662	663 and 664	665 and 666	667 and 668	669 and 670	671 and 672	673 and 674	675 and 676	677 and 678	679 and 680	681 and 682	683 and 684	685 and 686	687 and 688	689 and 690	691 and 692	693 and 694	695 and 696	697 and 698	699 and 700	701 and 702	703 and 704	705 and 706	707 and 708	709 and 710	711 and 712	713 and 714	715 and 716	717 and 718	719 and 720	721 and 722	723 and 724	725 and 726	727 and 728	729 and 730	731 and 732	733 and 734	735 and 736	737 and 738	739 and 740	741 and 742	743 and 744	745 and 746	747 and 748	749 and 750	751 and 752	753 and 754	755 and 756	757 and 758	759 and 760	761 and 762	763 and 764	765 and 766	767 and 768	769 and 770	771 and 772	773 and 774	775 and 776	777 and 778	779 and 780	781 and 782	783 and 784	785 and 786	787 and 788	789 and 790	791 and 792	793 and 794	795 and 796	797 and 798	799 and 800	801 and 802	803 and 804	805 and 806	807 and 808	809 and 810	811 and 812	813 and 814	815 and 816	817 and 818	819 and 820	821 and 822	823 and 824	825 and 826	827 and 828	829 and 830	831 and 832	833 and 834	835 and 836	837 and 838	839 and 840	841 and 842	843 and 844	845 and 846	847 and 848	849 and 850	851 and 852	853 and 854	855 and 856	857 and 858	859 and 860	861 and 862	863 and 864	865 and 866	867 and 868	869 and 870	871 and 872	873 and 874	875 and 876	877 and 878	879 and 880	881 and 882	883 and 884	885 and 886	887 and 888	889 and 890	891 and 892	893 and 894	895 and 896	897 and 898	899 and 900	901 and 902	903 and 904	905 and 906	907 and 908	909 and 910	911 and 912	913 and 914	915 and 916	917 and 918	919 and 920	921 and 922	923 and 924	925 and 926	927 and 928	929 and 930	931 and 932	933 and 934	935 and 936	937 and 938	939 and 940	941 and 942	943 and 944	945 and 946	947 and 948	949 and 950	951 and 952	953 and 954	955 and 956	957 and 958	959 and 960	961 and 962	963 and 964	965 and 966	967 and 968	969 and 970	971 and 972	973 and 974	975 and 976	977 and 978	979 and 980	981 and 982	983 and 984	985 and 986	987 and 988	989 and 990	991 and 992	993 and 994	995 and 996	997 and 998	999 and 1000	1001 and 1002	1003 and 1004	1005 and 1006	1007 and 1008	1009 and 1010	1011 and 1012	1013 and 1014	1015 and 1016	1017 and 1018	1019 and 1020	1021 and 1022	1023 and 1024	1025 and 1026	1027 and 1028	1029 and 1030	1031 and 1032	1033 and 1034	1035 and 1036	1037 and 1038	1039 and 1040	1041 and 1042	1043 and 1044	1045 and 1046	1047 and 1048	1049 and 1050	1051 and 1052	1053 and 1054	1055 and 1056	1057 and 1058	1059 and 1060	1061 and 1062	1063 and 1064	1065 and 1066	1067 and 1068	1069 and 1070	1071 and 1072	1073 and 1074	1075 and 1076	1077 and 1078	1079 and 1080	1081 and 1082	1083 and 1084	1085 and 1086	1087 and 1088	1089 and 1090	1091 and 1092	1093 and 1094	1095 and 1096	1097 and 1098	1099 and 1100	1101 and 1102	1103 and 1104	1105 and 1106	1107 and 1108	1109 and 1110	1111 and 1112	1113 and 1114	1115 and 1116	1117 and 1118	1119 and 1120	1121 and 1122	1123 and 1124	1125 and 1126	1127 and 1128	1129 and 1130	1131 and 1132	1133 and 1134	1135 and 1136	1137 and 1138	1139 and 1140	1141 and 1142	1143 and 1144	1145 and 1146	1147 and 1148	1149 and 1150	1151 and 1152	1153 and 1154	1155 and 1156	1157 and 1158	1159 and 1160	1161 and 1162	1163 and 1164	1165 and 1166	1167 and 1168	1169 and 1170	1171 and 1172	1173 and 1174	1175 and 1176	1177 and 1178	1179 and 1180	1181 and 1182	1183 and 1184	1185 and 1186	1187 and 1188	1189 and 1190	1191 and 1192	1193 and 1194	1195 and 1196	1197 and 1198	1199 and 1200	1201 and 1202	1203 and 1204	1205 and 1206	1207 and 1208	1209 and 1210	1211 and 1212	1213 and 1214	1215 and 1216	1217 and 1218	1219 and 1220	1221 and 1222	1223 and 1224	1225 and 1226	1227 and 1228	1229 and 1230	1231 and 1232	1233 and 1234	1235 and 1236	1237 and 1238	1239 and 1240	1241 and 1242	1243 and 1244	1245 and 1246	1247 and 1248	1249 and 1250	1251 and 1252	1253 and 1254	1255 and 1256	1257 and 1258	1259 and 1260	1261 and 1262	1263 and 1264	1265 and 1266	1267 and 1268	1269 and 1270	1271 and 1272	1273 and 1274	1275 and 1276	1277 and 1278	1279 and 1280	1281 and 1282	1283 and 1284	1285 and 1286	1287 and 1288	1289 and 1290	1291 and 1292	1293 and 1294	1295 and 1296	1297 and 1298	1299 and 1300	1301 and 1302	1303 and 1304	1305 and 1306	1307 and 1308	1309 and 1310	1311 and 1312	1313 and 1314	1315 and 1316	1317 and 1318	1319 and 1320	1321 and 1322	1323 and 1324	1325 and 1326	1327 and 1328	1329 and 1330	1331 and 1332	1333 and 1334	1335 and 1336	1337 and 1338	1339 and 1340	1341 and 1342	1343 and 1344	1345 and 1346	1347 and 1348	1349 and 1350	1351 and 1352	1353 and 1354	1355 and 1356	1357 and 1358	1359 and 1360	1361 and 1362	1363 and 1364	1365 and 1366	1367 and 1368	1369 and 1370	1371 and 1372	1373 and 1374	1375 and 1376	1377 and 1378	1379 and 1380	1381 and 1382	1383 and 1384	1385 and 1386	1387 and 1388	1389 and 1390	1391 and 1392	1393 and 1394	1395 and 1396	1397 and 1398	1399 and 1400	1401 and 1402	1403 and 1404	1405 and 1406	1407 and 1408	1409 and 1410	1411 and 1412	1413 and 1414	1415 and 1416	1417 and 1418	1419 and 1420	1421 and 1422	1423 and 1424	1425 and 1426	1427 and 1428	1429 and 1430	1431 and 1432	1433 and 1434	1435 and 1436	1437 and 1438	1439 and 1440	1441 and 1442	1443 and 1444	1445 and 1446	1447 and 1448	1449 and 1450	1451 and 1452	1453 and 1454	1455 and 1456	1457 and 1458	1459 and 1460	1461 and 1462	1463 and 1464	1465 and 1466	1467 and 1468	1469 and 1470	1471 and 1472	1473 and 1474	1475 and 1476	1477 and 1478	1479 and 1480	1481 and 1482	1483 and 1484	1485 and 1486	1487 and 1488	1489 and 1490	1491 and 1492	1493 and 1494	1495 and 1496	1497 and 1498	1499 and 1500	1501 and 1502	1503 and 1504	1505 and 1506	1507 and 1508	1509 and 1510	1511 and 1512	1513 and 1514	1515 and 1516	1517 and 1518	1519 and 1520	1521 and 1522	1523 and 1524	1525 and 1526	1527 and 1528	1529 and 1530	1531 and 1532	1533 and 1534	1535 and 1536	1537 and 1538	1539 and 1540	1541 and 1542	1543 and 1544	1545 and 1546	1547 and 1548	1549 and 1550	1551 and 1552	1553 and 1554	1555 and 1556	1557 and 1558	1559 and 1560	1561 and 1562	1563 and 1564	1565 and 1566	1567 and 1568	1569 and 1570	1571 and 1572	1573 and 1574	1575 and 1576	1577 and 1578	1579 and 1580	1581 and 1582	1583 and 1584	1585 and 1586	1587 and 1588	1589 and 1590	1591 and 1592	1593 and 1594	1595 and 1596	1597 and 1598	1599 and 1600	1601 and 1602	1603 and 1604	1605 and 1606	1607 and 1608	1609 and 1610	1611 and 1612	1613 and 1614	1615 and 1616	1617 and 1618	1619 and 1620	1621 and 1622	1623 and 1624	1625 and 1626	1627 and 1628	1629 and 1630	1631 and 1632	1633 and 1634	1635 and 1636	1637 and 1638	1639 and 1640	1641 and 1642	1643 and 1644	1645 and 1646	1647 and 1648	1649 and 1650	1651 and 1652	1653 and 1654	1655 and 1656	1657 and 1658	1659 and 1660	1661 and 1662	1663 and 1664	1665 and 1666	1667 and 1668	1669 and 1670	1671 and 1672	1673 and 1674	1675 and 1676	1677 and 1678	1679 and 1680	1681 and 1682	1683 and 1684	1685 and 1686	1687 and 1688	1689 and 1690	1691 and 1692	1693 and 1694	1695 and 1696	1697 and 1698	1699 and 1700	1701 and 1702	1703 and 1704	1705 and 1706	1707 and 1708	1709 and 1710	1711 and 1712	1713 and 1714	1715 and 1716	1717 and 1718	1719 and 1720	1721 and 1722	1723 and 1724	1725 and 1726	1727 and 1728	1729 and 1730	1731 and 1732	1733 and 1734	1735 and 1736	1737 and 1738	1739 and 1740	1741 and 1742	1743 and 1744	1745 and 1746	1747 and 1748	1749 and 1750	1751 and 1752	1753 and 1754	1755 and 1756	1757 and 1758	1759 and 1760	1761 and 1762	1763 and 1764	1765 and 1766	1767 and 1768	1769 and 1770	1771 and 1772	1773 and 1774	1775 and 1776	1777 and 1778	1779 and 1780

Justice of the Peace Marcos Ochoa
Precinct 3, Place 2
Schedule of Bonds on Deposit
As of June 30, 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		<u>3,199.25</u>
August 2015 jail payments that have been posted as bonds that have not been corrected as fines and fees (\$603.10)				603.10
		Total		<u><u>3,802.35</u></u>

EXHIBIT B

**JUSTICE OF THE PEACE
MONTHLY FINES AND FEES COLLECTED
FOR THE MONTH OF: June-17**

Judge: Marcos Ochoa
Precinct No. 3 Place No. 2

City: MISSION, TX
Hidalgo County, Texas

PBC

Part I: RECAP OF AMOUNT PAYABLE TO THE COUNTY TREASURER

TOTAL CASH COLLECTED (Receipts #s) JP32-2017-04728 THRU JP32-2017-05786 \$ 175,162.26 *X16-A*

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) \$ 175,162.26 *X3*

Less Total amount of remittances to County Treasurer (From Part II) \$178,964.61

Total funds due to County Treasurer (Overtransfer Made to Co Treas) (3,802.35) *X10*
175,162.26

Part II: REMITTANCES MADE TO THE COUNTY TREASURER

DESCRIPTION	AMOUNT	COMMENT
Total Collections for the Month (See Schedule of Receipts & Deposits)	<u>\$175,162.26 - 13</u>	
Add Previous Month's Bond Overtransfer <i>Unliquidated Bonds</i>	<u>3,802.35</u>	
Add HCSO Monthly "D" Collections Report	<u>\$0.00</u>	
Total Remittances Made to County Treasurer	<u>\$178,964.61</u>	

PREPARED BY: [Signature] DATE PREPARED: 7/7/17

THIS REPORT HAS BEEN PERSONALLY REVIEWED BY ME & I CERTIFY IT TO BE TRUE & CORRECT TO THE BEST OF MY KNOWLEDGE

Marcos Ochoa 7-10-17
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 9/15

HIDALGO COUNTY AUDITOR'S OFFICE
APPROVED BY: [Signature]
DATE: 7/12/17

RECEIVED

JUL 12 2017

Hidalgo County
Auditor's Office

X2

JUSTICE OF THE PEACE
MONTHLY FINES AND FEES COLLECTED
FOR THE MONTH OF: June-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

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		1200-331-10-066-000-0-000	\$ 59,450.96
Texas Parks & Wildlife 85% Fine (State Fine)		TPWC 12 107		1100-207-20-000-012-0-000	292.50
No Safety Belt 50% Fine (State Fine)		TRC 543 412, 543 413 (g)		1100-207-20-000-028-0-000	775.00 49.00
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	6.66 40.00
LOCAL COURT COSTS AND FEES:					
Courthouse Security Adm. Fee (\$3)		CCP Art. 102 017 (b)		1241-341-10-060-001-0-000	2,772.85
Courthouse Security Fund JP (\$1)		CCP Art. 102 017		1245-341-10-066-000-0-000	91.5 29
Justice Court Technology Fund (\$4)		CCP Art. 102 017		1242-341-10-060-000-0-000	3,635.14
Time Payment - @40% OF \$25.00 (\$10.00)		LGC 133 103 (d)		1100-341-10-060-001-0-000	36.00
Time Payment - @ 10% of \$25.00 (\$2.50)		LGC 133 103 (c)		1100-341-10-060-002-0-000	7.50
Administrative Local Transaction Fee (\$2)		CCP Art. 102 072		1100-341-10-060-003-0-000	1,850.57
Motor Vehicle Adm. Fee (\$10-\$20) (Domestic Fee for Exp. DL, Exp. Corp. Lic., Exp. M. Reg.)		TRC Sec 518 605, 521 026, 512 407		1100-341-10-060-004-0-000	42.00
Special Fees				1100-341-10-066-000-0-000	649.93 609.90
Deferred Disposition		CCP Art. 45 051	609.90		
Administrative Fee - "Drivers Safety Course" (\$10)		CCP Art. 45 051 (f)	46.66		
Support of Judiciary Fund (\$ 60)		LGC 133 105		1100-341-10-060-009-0-000	543.57
Traffic Fee (\$3)		TRC 542 403		1100-341-10-066-000-0-000	1,650.85
Child Safety (\$20-\$25)		CCP Art. 102 014 (c)		1100-341-10-060-011-0-000	1075.15 1,075.00
Failure to Appear (\$4)		TRC 706 006 TRC 706 007 (d) (2)		1100-341-10-060-012-0-000	109.88
Scofflaw Fee (\$20)		TRC 502 010 (a)		1100-341-10-140-049-0-000	6,260.00
Truancy Prevention and Diversion Fund (\$1)		CCP Art. 102 015		1100-341-10-060-013-0-000	869.29
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. 415 002		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	37.50
Juvenile Crime and Delinquency Fund (____ \$ 25, ____ \$ 50)		CCP Art. 102 075 (m)		1100-207-20-000-007-0-000	2.75
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	35.00
Consolidated Court Costs Fund (\$17)		CCP 102 075 (a) 3; LGC 133 102		1100-207-20-000-015-0-000	36,770.40
Compensation Victims Of Crime Fund (____ \$3, ____ \$5, ____ \$15, ____ \$35)		CCP 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	13.00
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)		Govt. Code Sec. 101 141 (2) (B)		1100-207-20-000-004-0-000	444.00
State Traffic Fee- Subtitle C (\$30)		TRC Sec 542 4031		1100-207-20-000-035-0-000	16,418.55
Jury Service Fee (\$4)		CCP Art. 102 0045		1100-207-20-000-033-0-000	3,617.14
Support of Judiciary Fund (\$5.40)		LGC 133 105		1100-207-20-000-054-0-000	4,927.13
Birth Certificate Fee (\$1.30)		HSC 191 022 (d)		1100-207-20-000-039-0-000	
Defensive Driving Record Fee (\$12)		CCP Art. 45 051 (c) (4)		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	1,818.58
Moving Violation Fee (\$0.10)		CCP Art. 102 022 GC		1100-207-20-000-061-0-000	72.33
Safety Seat Violation Fee (\$0.15)		TRC 543 412 (b-1)		1100-207-20-000-062-0-000	8.90 905.00
Failure to Appear (\$20)		TRC 706 006 TRC 706 007 (d) (2)		1100-207-20-000-066-0-000	870.00
Electronic Filing Fee - Civil (\$10)		GC 101 141 GC 51 851		1100-207-20-000-070-0-000	740.00
Truancy Prevention and Diversion Fund (\$1)		CCP Art. 102 015		1100-207-20-000-073-0-000	977.29
Texas Home Visiting Program Contribution (\$5)		HSC 191 004 LGC 118 018 (c)		1100-207-20-000-074-0-000	
ARREST WARRANT FEES: STATE		CCP Art. 102 011		1100-207-20-000-019-0-000	455.14 445.00
D P S (____ \$3, ____ \$5, ____ \$35, ____ \$50)				1100-207-20-000-020-0-000	
T A B C (____ \$3, ____ \$5, ____ \$35, ____ \$50)				1100-207-20-000-021-0-000	15.00
P K W L (____ \$3, ____ \$5, ____ \$35, ____ \$50)					
ARREST WARRANT/SERVICE FEES: COUNTY		LGC 118 131		1100-342-10-060-001-0-000	155.00
Sheriff Fees:					
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	775.00 569.00
Precinct #4				1100-342-10-294-000-0-000	
Precinct #5				1100-342-10-295-000-0-000	
District Attorney Fees				1100-341-10-060-067-0-000	
Tax Assessor Fraud Investigators				1100-342-10-060-002-0-000	5.00
School District Arrest Fee				1100-342-10-060-003-0-000	10.00
Fire Marshal Fee				1100-342-20-060-001-0-000	
Due to Others:				105 2 60 300 250 200 13510.00	
Warrant Fees Out of County Service Fees (210) Law Enforcement Agencies		CCP 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	41.46 333.00
Due to Others				1100-202-00-000-012-0-000	6.66 13,595.00
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	252.60
Justice Fees (Local Fees)				1100-341-10-060-001-0-000	1946.88 2428.00
Small Claims Court Filing Fee (\$25)		LGC 118 121 118 122	1,850.00		
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)	30.00		
Issuing other Document (\$1 1st pg, .25 for each add'l pg)		LGC 118 121 118 123 (e)			
Certified Copies of Court Papers (\$2 1st pg, .25 for each add'l pg)		LGC 118 121			
Probable Cause Tows Hearing Fee (\$20)		LGC 101 141 (a)	469.00		
Birth Certificates (\$22 each \$9.20 local)		HSC 191 0045 (3)(d)		1100-341-10-060-001-0-000	
Death Certificates (\$20 each, each add'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)		1100-341-10-060-001-0-000	6.66 840.00
Jury Fees (Civil \$22, Criminal \$3)		Rules of Civil Proc. Rule 304 (b)(b) CCP 102 004		1100-341-10-060-006-0-000	

HIDALGO COUNTY AUDITOR'S OFFICE
APPROVED BY: [Signature]
DATE: 7/16/17

TOTAL AMOUNT DUE TO THE COUNTY TREASURER:

\$ 175,162.26

RECEIVED

JUL 12 2017

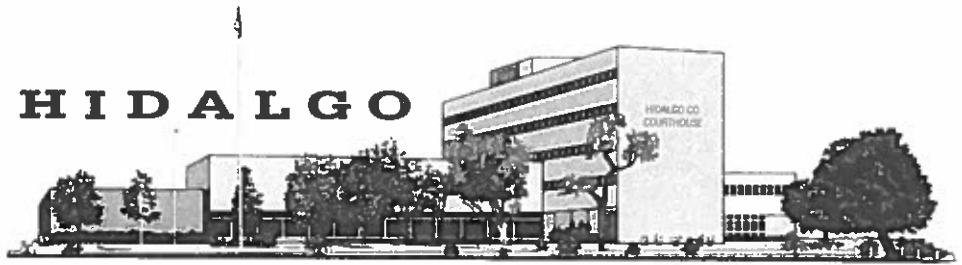
Hidalgo County Auditor's Office

X1, 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

July 17, 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 month of April 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 month of April 2017 pursuant to Local Government Code §115.002 (a) and (b) and Code of Criminal Procedure Article 103.011. The objective of the review was to determine if 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 April 2017. Our review was not designed nor intended to be a detailed study of every relevant control system, procedure, or transaction. Accordingly, the opportunities for improvement presented in this report may not be all-inclusive of areas where improvement could be made.

The responsibility for establishing and maintaining a sound internal control system rests with management. The objectives of an internal control system are to provide management with reasonable, but not absolute, assurance that assets are safeguarded against loss from unauthorized use or theft, and that transactions are executed in accordance with management's authorization and recorded properly.

The purpose of this report is to furnish management independent, objective analyses, recommendations, and information concerning the area reviewed. The report should serve as a tool to help management discern and implement specific improvements.

Methodology:

In planning and performing our review, we reviewed applicable 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 H. BINGLETERRY
JUDGE, 12th D.C.

RODOLFO DELGADO
JUDGE, 13th D.C.

J. R. "BOBBY" FLORES
JUDGE, 13th D.C.

ROSE GUERRA REYNA
JUDGE, 20th D.C.

JUAN R. PARTIDA
JUDGE, 27th D.C.

MARIO E. RAMIREZ, JR.
JUDGE, 32nd D.C.

NOE GONZALEZ
JUDGE, 37th D.C.
OVERSEER

LETICIA LOPEZ
JUDGE, 38th D.C.

L. KENO VASQUEZ
JUDGE, 38th D.C.

ISRAEL RAMON, JR.
JUDGE, 43rd D.C.

RENEE R. BETANCOURT
JUDGE, 44th D.C.

- 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 month of April 2017 were \$118,462.60. 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 requires improvement as noted in the following observations.

Observation No. 1:

We reviewed a sample of receipts issued in April 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 4 receipts 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); August 2016 (1); September (2); November 2016 (5); December 2016 (2); January 2017 (11), February 2017 (7), and March 2017 (7) 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.

HIDALGO COUNTY DISTRICT JUDGES

LUIS M. SMOLETERRY
JUDGE, 92ND D.C.

RODOLFO DELGADO
JUDGE, 93RD D.C.

J. R. "BOBBY" FLORES
JUDGE, 139TH D.C.

ROSE GUERRA REYNA
JUDGE, 204TH D.C.

JUAN R. PARTIDA
JUDGE, 275TH D.C.

MARIO E. RAMIREZ, JR.
JUDGE, 332ND D.C.

NOE GONZALEZ
JUDGE, 370TH D.C.
OVERSEER

LETICIA LOPEZ
JUDGE, 388TH D.C.

L. KENO VASQUEZ
JUDGE, 388TH D.C.

ISRAEL RAMON, JR.
JUDGE, 430TH D.C.

RENEE R. BETANCOURT
JUDGE, 448TH D.C.

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 Reports" (OCA Reports) for the months of February 2013, September 2013, May 2014, and September 2014 through April 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 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.

HIDALGO COUNTY DISTRICT JUDGES

LUIS M. SINGLETERRY
JUDGE, 52ND D.C.

RODOLFO DELGADO
JUDGE, 13TH D.C.

J. R. "BOBBY" FLORES
JUDGE, 13TH D.C.

ROSE GUERRA REYNA
JUDGE, 208TH D.C.

JUAN R. PARTIDA
JUDGE, 275TH D.C.

MARIO E. RAMIREZ, JR.
JUDGE, 322ND D.C.

HOE GONZALEZ
JUDGE, 370TH D.C.
OVERSEER

LETICIA LOPEZ
JUDGE, 381ST D.C.

L. KENO VASQUEZ
JUDGE, 398TH D.C.

ISRAEL RAMON, JR.
JUDGE, 430TH D.C.

RENEE R. BETANCOURT
JUDGE, 449TH D.C.

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.

Observation No. 5:

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). According to the Justice of the Peace staff, 5 of the 6 bonds were not forfeited due to complications encountered with *Odyssey*. Assistance has been requested from the Information Technology Department to resolve the issues.

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.

Please provide written management responses to the observations noted above by August 11, 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

HIDALGO COUNTY DISTRICT JUDGES

LUIS M. SINGLETERRY
JUDGE, 92nd D.C.

RODOLFO DELGADO
JUDGE, 93rd D.C.

J. R. "BOBBY" FLORES
JUDGE, 139th D.C.

ROSE GUERRA REYNA
JUDGE, 204th D.C.

JUAN R. PARTIDA
JUDGE, 275th D.C.

MARIO E. RAMIREZ, JR.
JUDGE, 312nd D.C.

NOE GONZALEZ
JUDGE, 370th D.C.
OVERSEER

LETICIA LOPEZ
JUDGE, 381st D.C.

L. KENO VASQUEZ
JUDGE, 398th D.C.

ISRAEL RAMON, JR.
JUDGE, 430th D.C.

RENEE R. BETANCOURT
JUDGE, 449th D.C.

JUSTICE OF THE PEACE
MONTHLY FINES AND FEES COLLECTED
FOR THE MONTH OF: April-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) JP41-2017-03230 THRU JP41-2017-04156 \$ 118,462.60 X9-a

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)

\$ 118,462.60 X3

Less: Total amount of remittances to County Treasurer (From Part II)

120,971.60
\$ -115,608.00

Total funds due to County Treasurer (Overtransfer Made to Co Treas)

2,854.60
(2509.00) X4-aq

Part II: REMITTANCES MADE TO THE COUNTY TREASURER

DESCRIPTION	AMOUNT	RECEIPT NO.
Total Collections for the Month (See Schedule of Receipts & Deposits)	\$ <u>-115,608.00</u> 118,462.60 B,	
Add: Previous Month's Bond Overtransfer (2013, 2015, 2016)	<u>1235.00</u> X4-b	
Add: IICSO Monthly "D" Collections Report (Jul 2015)	<u>1274.00</u> X4-b	
	<u>120,971.60</u>	
Total Remittances Made to County Treasurer	\$ <u>-115,608.00</u>	

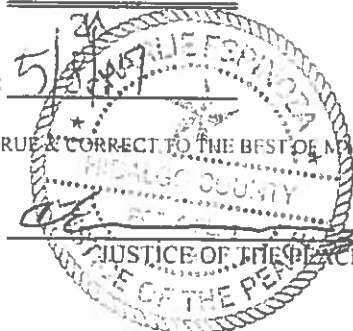
PREPARED BY: Charlie Espinoza

DATE: 5/8/17

THIS REPORT HAS BEEN PERSONALLY REVIEWED BY ME & I CERTIFY IT TO BE TRUE & CORRECT TO THE BEST OF MY KNOWLEDGE

NOTED BY: THE HIDALGO
COUNTY AUDITOR'S OFFICE

DATE: ea 6-2-17
4/27/17



5/8/17
DATE

**JUSTICE OF THE PEACE
MONTHLY FINES AND FEES COLLECTED
FOR THE MONTH OF: April-17**

Judge: CHARLIE ESPINOZA
Precinct No. 4 Place No. 1

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:					
County Fines (Local Fine)		LOC 113 004 PC 12 23		1200-351-10-067-000-0-000	\$ 40,262.73
Texas Parks & Wildlife 85% Fine (State Fine)		TPWL 12 107		1100-207-20-000-012-0-000	-
No Safety Belt 50% Fine (State Fine)		TRC 545 412, 545 413 (d)		1100-207-20-000-028-0-000	194.75
Gross Weight 50% Fine (State Fine)		TRC Sec 021 506 (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	1,534.90
Courthouse Security Fund JP (\$1)		C C P Art 102 017		1245-341-10-067-000-0-000	504.68
Justice Court Technology Fund (\$4)		C C P Art 102 017		1242-341-10-060-000-0-000	2,046.54
Time Payment - @ 40% OF \$25.00 (\$10.00)		LOC 133 103 (d)		1100-341-10-060-001-0-000	128.40
Time Payment - @ 10% of \$25.00 (\$2.50)		LOC 133 103 (a)		1100-341-10-060-002-0-000	32.10
Administrative Local Transaction Fee (\$2)		C C P Art 102 072		1100-341-10-060-003-0-000	1,163.60
Motor Vehicle Adm Fee (\$10-\$20) (Amount Fee for (Imp Cl, Exp Imp, Exp, No Reg)		TRC Sec 545 503 521 026 502 407		1100-341-10-060-004-0-000	210.00
Special Fees					
Deferred Disposition		C C P Art 45 051	1,596.20	1100-341-10-067-000-0-000	1,814.35
Administrative Fee - "Drivers Safety Course" (\$10)		C C P Art 45 051 (f)	218.15		
Support of Judiciary Fund (\$ 60)		LOC 133 105		1100-341-10-060-009-0-000	302.78
Traffic Fee (\$3)		TRC 542 403		1100-341-10-067-000-0-000	692.48
Child Safety (\$20-\$25)		C C P Art 102 014 (e)		1100-341-10-060-011-0-000	55.98
Failure to Appear (\$4)		TRC 706 006/706 007 (d) 2		1100-341-10-060-012-0-000	-
Scowlaw Fee (\$20)		TRC 502 010 (a)		1100-341-10-140-049-0-000	2,780.00
Traffic Prevention and Diversion Fund (\$1)		C C P Art 102 015		1100-341-10-060-013-0-000	437.36
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 415 042		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)		LOC 133 103 (b)		1100-207-20-000-005-0-000	160.50
Juvenile Crime and Delinquency Fund (\$25, \$50)		C C P Art 102 075 (m)		1100-207-20-000-007-0-000	-
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	-
Consolidated Court Costs Fund (\$17)		C C P Art 102 075 (a) 3, LOC 133 102		1100-207-20-000-015-0-000	20,465.66
Compensation Victims Of Crime Fund (\$3, \$5, \$15, \$35)		C C P Art 56 55 (2) & (3)		1100-207-20-000-017-0-000	-
Judicial & Court Personnel Training Fund (\$1, \$2)		Govt Code Sec 56 001 (b)		1100-207-20-000-027-0-000	-
Correctional Management Institute of Texas Fund (\$ 50)		C C P Art 102 075		1100-207-20-000-029-0-000	-
Indigent Legal Services Fee-JP (\$6)		Govt Code Sec 101 141 (2) (B)		1100-207-20-000-004-0-000	1,758.00
State Traffic Fee- Subtitle C (\$30)		TRC Sec 542 401		1100-207-20-000-035-0-000	6,924.84
Jury Service Fee (\$4)		C C P Art 102 0645		1100-207-20-000-053-0-000	2,630.58
Support of Judiciary Fund (\$5.40)		LOC 133 105		1100-207-20-000-054-0-000	2,703.05
Birth Certificate Fee (\$1.80)		HSC 191 022 (b)		1100-207-20-000-039-0-000	-
Defensive Driving Record Fee (\$12)		C C P Art 45 051 (e) 1		1100-207-20-000-057-0-000	-
Indigent Defense Representation Fund		LOC 133 107 GC 102 023		1100-207-20-000-059-0-000	987.35
Moving Violation Fee (\$0.10)		C C P Art 102 022 GC		1100-207-20-000-061-0-000	35.21
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 706 006/706 007 (d) 2		1100-207-20-000-066-0-000	-
Electronic Filing Fee - Civil (\$10)		GC 101 141 GC 51 451		1100-207-20-000-070-0-000	2,930.00
Traffic Prevention and Diversion Fund (\$1)		C C P Art 102 015		1100-207-20-000-073-0-000	437.36
Texas Home Visiting Program Contribution (\$5)		HSC 191 004 L GC 114 018 (a)		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	2,086.17
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
Texas Comptrollers Criminal Investigators				1100-207-20-000-060-0-000	-
ARREST WARRANT SERVICE FEES: COUNTY		LOC 114 131			
Sheriff Fees:					
Constable Fees:					
Precinct #1				1100-342-10-060-001-0-000	270.39
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	75.00
Precinct #5				1100-342-10-294-000-0-000	12,646.62
District Attorney Fees				1100-342-10-295-000-0-000	-
Tax Assessor Fraud Investigators				1100-341-10-060-067-0-000	-
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 DIO Law Enforcement Agencies		C C P Art 102 011 (a) 2 (A)		1100-207-20-000-063-0-000	-
Refund - Overpayments				1100-202-00-000-013-0-000	(0.90)
Due to Others				1100-202-00-000-013-0-000	-
Restitution				1100-202-00-000-013-0-000	-
Failure to Appear- OmniBase (\$5)		TRC 706 006/706 007 (d) 2		1100-202-00-000-019-0-000	-
Delinquent Attorney Fee				1100-202-00-000-004-0-000	5,242.22
Justice Fees (Local Fees)				1100-341-10-060-001-0-000	7,487.75
Small Claims Court Filing Fee (\$25)		LOC 114 121 118 122			
Debt Claim Fee Justice Court Filing Fee (\$25)		LOC 114 121 118 122	7,325.00		
Landlord & Tenant Eviction Filing Fee (Forfeible Entry & Detainer Court) (\$25)		LOC 114 121 118 122	-		
Transcript Fees (\$10)		LOC 114 121 118 123 (b)	-		
Abstract Fees (\$5)		LOC 114 121 118 123 (c)	40.00		
Writ Filing Fee (\$5)		LOC 114 121 118 123 (d)	65.00		
Issuing other Document (\$1 1st pg, 25 for each add'l pg)		LOC 114 121 118 123 (e)	52.75		
Certified Copies of Court Papers (\$2 1st pg, 25 for each add'l pg)		LOC 114 121	5.00		
Probable Cause Tow Hearing Fee (\$20)		LOC 191 341 (a) 4	-		
Birth Certificates (\$22 each \$9.20 local)		HSC 191 0045 (b) 4		1100-341-10-060-001-0-000	-
Death Certificates (\$20 each, each add'l \$3)		HSC 191 0045 (b) 4		1100-341-10-060-001-0-000	23.00
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 (b) by CCP 102 004		1100-341-10-060-006-0-000	22.00
TOTAL AMOUNT DUE TO THE COUNTY TREASURER:					\$ 118,462.60

AUDITED BY: THE HIDALGO
COUNTY AUDITOR'S OFFICE
DATE: 6-2-17

X1, X2

**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
2015	9/1/2015	JP41-2015-00734	-	3.00
	9/9/2015	JP41-2015-00859	TR15-0671-J41	155.00
	11/23/2015	JP41-2015-02494	TR15-1687-J41	155.00
2016	1/26/2016	JP41-2016-00733	-	200.00
	3/28/2016	JP41-2016-03636	TR16-1985-J41	155.00
	8/11/2016	JP41-2016-07262	CRNT16-0168-J41	167.00
Total				1,235.00

Justice of the Peace Charlie Espinoza

Schedule of Adjustments

For the Month Ended April 30, 2017

Page 1 of 1

Receipt Case
Number Number Date Offense Off date Disposition CCC CHS CHSIP CO CRF DEL DPS DPSt IDRF JCTF JSF LTF MVF SCOF SJFC SJFS STF TPDC TPDS TPWt UTFC WFPREC41 TOTAL

Based on offense, TPWF should be assessed

CRNT16-
JP41-2017-0353-
03438 J41 4/7/2017 transfer 12/9/2016 4/7/2017 40 3 1 186 - - - 2 4 4 2 - 20 0.6 5.4 - 1 1 5 - 275

CRF and County Fine should be split 50% each.

TR17-

JP41-2017-2263-

03331 J41 4/5/2017 safety seat 4/2/2017 4/5/2017 40 3 1 - 2.9 - - 5 2 4 4 2 0.1 - 0.6 5.4 30 1 1 - 3 - 105

TR17-

JP41-2017-2264-

03332 J41 4/5/2017 safety seat 4/2/2017 4/5/2017 40 3 1 - 2.9 - - 5 2 4 4 2 0.1 - 0.6 5.4 30 1 1 - 3 - 105

Delinquent fee was over assessed \$24.23.

JP41-2017-E08-06-

03978 842 4/25/2017 speeding 6/3/2008 40 3 1 - 82.5 5 - 2 4 4 2 - 20 0.6 5.4 30 - - 3 50 252.5

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

July 19, 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 month of May 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 month of May 2017 pursuant to Local Government Code §115.002 (a) and (b) and Code of Criminal Procedure Article 103.011. The objective of the review was to determine if 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 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 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.

HIDALGO COUNTY DISTRICT JUDGES

LUIS M. SMOLETERRY
JUDGE, 97th D.C.

RODOLFO DELGADO
JUDGE, 93rd D.C.

J. R. "BOBBY" FLORES
JUDGE, 139th D.C.

ROSE GUERRA REYNA
JUDGE, 304th D.C.

JUAN R. PARTIDA
JUDGE, 275th D.C.

MARIO E. RAMIREZ, JR.
JUDGE, 332nd D.C.

NOE GONZALEZ
JUDGE, 370th D.C.
OVERSEER

LETICIA LOPEZ
JUDGE, 388th D.C.

L. KENO VASQUEZ
JUDGE, 394th D.C.

ISRAEL RAMON, JR.
JUDGE, 430th D.C.

RENEE R. BETANCOURT
JUDGE, 448th D.C.

- 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 month of May 2017 were \$139,851.27. 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 in May 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 4 receipts 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); August 2016 (1); September (2); November 2016 (5); December 2016 (2); January 2017 (11), February 2017 (7), March 2017 (7), and April 2017 (4) 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.

HIDALGO COUNTY DISTRICT JUDGES

LUIS M. SINGLETERRY
JUDGE, 92ND D.C.

RODOLFO DELGADO
JUDGE, 93RD D.C.

J. R. "BOBBY" FLORES
JUDGE, 138TH D.C.

ROSE GUERRA REYNA
JUDGE, 206TH D.C.

JUAN R. PARTIDA
JUDGE, 275TH D.C.

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JUDGE, 430TH D.C.

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JUDGE, 448TH D.C.

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 Reports" (OCA Reports) for the months of February 2013, September 2013, May 2014, and September 2014 through May 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 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."

HIDALGO COUNTY DISTRICT JUDGES

LUIS M. SINGLETERRY
JUDGE, 12TH D.C.

RODOLFO DELGADO
JUDGE, 13TH D.C.

J. R. "BOBBY" FLORES
JUDGE, 13TH D.C.

ROSE GUERRA REYNA
JUDGE, 20TH D.C.

JUAN R. PARTIDA
JUDGE, 27TH D.C.

MARIO E. RAMIREZ, JR.
JUDGE, 32ND D.C.

NOE GONZALEZ
JUDGE, 37TH D.C.
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JUDGE, 38TH D.C.

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JUDGE, 38TH D.C.

ISRAEL RAMON, JR.
JUDGE, 43RD D.C.

RENEE R. BETANCOURT
JUDGE, 44TH D.C.

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.

Observation No. 5:

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). According to the Justice of the Peace staff, 5 of the 6 bonds were not forfeited due to complications encountered with *Odyssey*. Assistance has been requested from the Information Technology Department to resolve the issues.

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. 6:

We noted during our review that 4 of the 5 Close-Out Reports randomly selected for testing during the month of May 2017 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, the Close-Out Reports were not submitted to the County Treasurer's on a timely basis due to limited number of staff, primarily due to a Clerk being out for seven weeks.

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 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 management responses to the observations noted above by August 11, 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

HIDALGO COUNTY DISTRICT JUDGES

LUIS M. SINGLETERRY
JUDGE, 32nd D.C.

RODOLFO DELGADO
JUDGE, 33rd D.C.

J. R. "BOBBY" FLORES
JUDGE, 139th D.C.

ROSE GUERRA REYNA
JUDGE, 204th D.C.

JUAN R. PARTIDA
JUDGE, 275th D.C.

MARIO E. RAMIREZ, JR.
JUDGE, 332nd D.C.

NOE GONZALEZ
JUDGE, 370th D.C.
OVERSEER

LETICIA LOPEZ
JUDGE, 389th D.C.

L. KENO VASQUEZ
JUDGE, 394th D.C.

ISRAEL RAMON, JR.
JUDGE, 430th D.C.

RENEE R. BETANCOURT
JUDGE, 448th D.C.

**JUSTICE OF THE PEACE
MONTHLY FINES AND FEES COLLECTED
FOR THE MONTH OF: May-17**

Judge: CHARLIE ESPINOZA
Precinct No. 4 Place No. 1

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:					
County Fines (Local Fine)		LGC 113.004, PC 12.23		1200-351-10-067-000-0-000	\$ 45.99
Texas Parks & Wildlife 35% Fine (State Fine)		TPWC 12.10*		1100-207-20-000-012-0-000	630.00
No Safety Belt 50% Fine (State Fine)		TRC 545.412, 545.413 (j)		1100-207-20-000-024-0-000	424.50
Gross Weight 50% Fine (State Fine)		TRC Sec 521.506 (g)		1100-207-20-000-013-0-000	-
School District 50% Fines		Educ. Code § 25.091 (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	1,391.07
Courthouse Security Fund JP (\$1)		C.C.P. Art. 102.01*		1245-341-10-067-000-0-000	616.37
Justice Court Technology Fund (\$4)		C.C.P. Art. 102.0173		1242-341-10-060-000-0-000	2,517.42
Time Payment - 1/4 40% OF \$25.00 (\$10.00)		LGC 133.103 (d)		1100-341-10-060-001-0-000	120.00
Time Payment - 1/4 10% OF \$25.00 (\$2.50)		LGC 133.103 (e)		1100-341-10-060-002-0-000	30.00
Administrative Local Transaction Fee (\$2)		C.C.P. Art. 102.072		1100-341-10-060-003-0-000	1,418.00
Motor Vehicle Adm. Fee (\$1.50) (Domestic Fee for Exp. DL, Exp. Learner's Lic., Exp. Motor Reg.)		TRC Sec 549.605, 521.026, 502.40*		1100-341-10-060-004-0-000	270.00
Special Fees				1100-341-10-067-000-0-000	1,923.90
Deferred Disposition		C.C.P. Art. 45.051	1,765.90		
Administrative Fee - "Drivers Safety Course" (\$10)		C.C.P. Art. 45.0511(f)	220.00		
Support of Judiciary Fund (\$60)		LGC 133.105		1100-341-10-060-009-0-000	369.22
Traffic Fee (\$3)		T.R.C. 542.493		1100-341-10-067-000-0-000	553.14
Child Safety (\$20-\$25)		C.C.P. Art. 102.014 (e)		1100-341-10-060-011-0-000	90.41
Failure to Appear (\$4)		TRC 502.013(a)		1100-341-10-060-012-0-000	-
Scofflaw Fee (\$20)		C.C.P. Art. 102.015		1100-341-10-140-049-0-000	4,100.00
Traffic Prevention and Diversion Fund (\$1)		C.C.P. Art. 102.015		1100-341-10-060-013-0-000	492.37
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. 415.042		1100-207-20-000-011-0-000	-
Operators and Chauffeurs License Fund (\$75)		T.R.C. 501.192		1100-207-20-000-031-0-000	-
Time Payment - 1/4 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)		C.C.P. Art. 102.075(m)		1100-207-20-000-007-0-000	1.75
Comprehensive Rehabilitation Fund (\$5)		C.C.P. Art. 102.042		1100-207-20-000-004-0-000	-
Fugitive Apprehension Fund (\$5)		C.C.P. Art. 102.049 (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	25,001.90
Compensation Victims Of Crime Fund (____ \$3, ____ \$5, ____ \$15, ____ \$30)		C.C.P. Art. 56.55 (2) & (5)		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 Management Institute of Texas Fund (\$50)		CCP Art. 102.075		1100-207-20-000-029-0-000	1.50
Indigent Legal Services Fee-JP (\$6)	195	Govt. Code Sec. 101.141(2)(B)		1100-207-20-000-004-0-000	1,170.00
State Traffic Fee-Subtitle C (\$30)		TRC Sec 542.4331		1100-207-20-000-035-0-000	8,521.30
Jury Service Fee (\$4)		C.C.P. Art. 102.0045		1100-207-20-000-053-0-000	2,465.40
Support of Judiciary Fund (\$5.40)		LGC 133.105		1100-207-20-000-054-0-000	3,276.37
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 (e-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	1,154.68
Moving Violation Fee (\$0.10)		C.C.P. Art. 102.022 GC		1100-207-20-000-061-0-000	41.01
Safety Seat Violation Fee (\$0.15)		TRC 545.412 (b-1)		1100-207-20-000-062-0-000	0.45
Failure to Appear (\$20)		TRC 502.013(a)		1100-207-20-000-066-0-000	-
Electronic Filing Fee - Civil (\$10)		GC 181.1411 GC 31.351		1100-207-20-000-070-0-000	1,950.00
Traffic Prevention and Diversion Fund (\$1)		C.C.P. Art. 102.015		1100-207-20-000-073-0-000	492.37
Texas Home Visiting Program Contribution (\$5)		HSC 191.0042 LGC 114.013 (e)		1100-207-20-000-074-0-000	-
ARREST/WARRANT FEES: STATE		C.C.P. Art. 102.011			2,722.32
D.P.S. (____ \$3, ____ \$5, ____ \$35, ____ \$50)				1100-207-20-000-019-0-000	2,673.32
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	23.58
Texas Compcoilers Criminal Investigators				1100-207-20-000-060-0-000	-
ARREST/WARRANT SERVICE FEES: COUNTY		LGC 113.111			
Sheriff Fees:				1100-342-10-060-001-0-000	226.37
Constable Fees:					
Precinct #1				1100-342-10-291-000-0-000	275.00
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	45,070.00
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	5.90
Fire Marshal Fee				1100-342-20-060-001-0-000	-
Due to Others					
Warrant Fees Out of County Service Fee 10% 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	(1086.10)
Due to Others				1100-202-00-000-013-0-000	-
Restitution				1100-202-00-000-013-0-000	-
Failure to Appear - OmniBase (\$6)		TRC 502.013(a)		1100-202-00-000-019-0-000	-
Delinquent Attorney Fee				1100-202-00-000-094-0-000	11,373.87
Justice Fees (Local Fees)				1100-341-10-060-001-0-000	5,026.75
Small Claims Court Filing Fee (\$25)		LGC 114.121 114.122	-		
Debt Claim Fee Justice Court Filing Fee (\$25)		LGC 114.121 114.122	4,375.00		
Landlord & Tenant Eviction Filing Fee Forfeiture Entry & Detainer Court (\$25)		LGC 114.121 114.122	-		
Transcript Fees (\$10)		LGC 114.120 114.123 (b)	-		
Abstract Fees (\$5)		LGC 114.121 114.123 (c)	75.00		
Writ Filing Fee (\$5)		LGC 114.121 114.123 (d)	65.00		
Issuing other Document (\$1 1st pg., 25 for each add'l pg.)		LGC 114.121 114.123 (e)	11.75		
Certified Copies of Court Papers (\$2 1st pg., 25 for each add'l pg.)		LGC 114.121	-		
Probable Cause Tow Hearing Fee (\$20)		LGC 191.141(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 add'l \$3)		HSC 191.0045 (3)(d)		1100-341-10-060-001-0-000	60.00
Preservation of Vital Statistics Fee (\$1 each)		HSC Sec 191.0045 (b)		1100-341-10-060-009-0-000	3.00
Jury Fees (Civil \$22, Criminal \$3)		Rules of Civ. Proc., Rule 504.1(b) CCP 102.004		1100-341-10-060-006-0-000	44.00

**AUDITED BY: THE HIDALGO
COUNTY AUDITOR'S OFFICE
DATE: 6-16-17**

TOTAL AMOUNT DUE TO THE COUNTY TREASURER: \$ 139,851.27

**JUSTICE OF THE PEACE
MONTHLY FINES AND FEES COLLECTED
FOR THE MONTH OF: May-17**

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) JP41-2017-04157 THRU JP41-2017-05123

134,851.27
S 139,854.27
X9-a

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)

139,851.27
S 139,854.27 X3

Less: Total amount of remittances to County Treasurer (From Part II)

142,360.27
S 139,851.27

Total funds due to County Treasurer (Overtransfer Made to Co Treas.)

(2509.00) X4-a8
3.00
27

Part II: REMITTANCES MADE TO THE COUNTY TREASURER

DESCRIPTION	AMOUNT	RECEIPT NO.
Total Collections for the Month (See Schedule of Receipts & Deposits)	\$ 139,851.27	
Add: Previous Month's Bond Overtransfer (2013, 2015, 2016)	1235.00 X4-b	
Add: HCSO Monthly "D" Collections Report (11/4/2015)	1274.00 X4-b	
Total Remittances Made to County Treasurer	142,360.27 S 139,851.27 27	

PREPARED BY: Alvin Poy

DATE: 6/7/17

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: 22 6-16-17
47 7/13/17

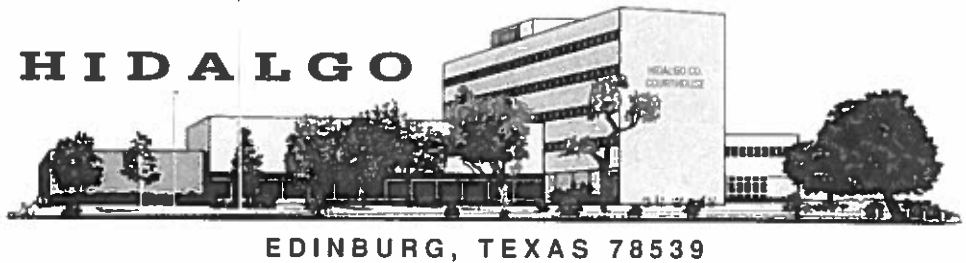
Charlie Espinoza 6-7-17
JUSTICE OF THE PEACE DATE

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
2015	9/1/2015	JP41-2015-00734	-	3.00
	9/9/2015	JP41-2015-00859	TR15-0671-J41	155.00
	11/23/2015	JP41-2015-02494	TR15-1687-J41	155.00
2016	1/26/2016	JP41-2016-00733	-	200.00
	3/28/2016	JP41-2016-03636	TR16-1985-J41	155.00
	8/11/2016	JP41-2016-07262	CRNT16-0168-J41	167.00
Total				<u>1,235.00</u>

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



August 3, 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 month of June 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 month of June 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 month of June 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.

HIDALGO COUNTY DISTRICT JUDGES

LARRY M. SINGLETERRY
JUDGE, 92ND D.C.

RODOLFO DELGADO
JUDGE, 93RD D.C.

J. P. "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.
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JUDGE, 391TH D.C.

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JUDGE, 430TH D.C.

RENEE R. BETANCOURT
JUDGE, 449TH D.C.

- 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 month of June 2017 were \$151,501.77. 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 requires improvement as noted in the following observations.

Observation No. 1:

We reviewed a sample of receipts issued in June 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 4 receipts 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); August 2016 (1); September (2); November 2016 (5); December 2016 (2); March 2017 (1); April 2017 (4), and May 2017 (4) 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.

HIDALGO COUNTY DISTRICT JUDGES

LUIS M. SINGLETERRY
JUDGE, 12th D.C.

RODOLFO DELGADO
JUDGE, 13th D.C.

J. R. "BOBBY" FLORES
JUDGE, 13th D.C.

ROSE GUERRA REYNA
JUDGE, 20th D.C.

JUAN R. PARTIDA
JUDGE, 27th D.C.

MARIO E. RAMIREZ, JR.
JUDGE, 32nd D.C.

HOE GONZALEZ
JUDGE, 37th D.C.
OVERSEER

LETICIA LOPEZ
JUDGE, 38th D.C.

L. KENO VASQUEZ
JUDGE, 39th D.C.

ISRAEL RAMON, JR.
JUDGE, 43rd D.C.

RENEE R. BETANCOURT
JUDGE, 44th D.C.

- 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 Reports" (OCA Reports) for the months of February 2013, September 2013, May 2014, and September 2014 through June 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*. 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 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 continued 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

HIDALGO COUNTY DISTRICT JUDGES

LUIS M. SINGLETERRY
JUDGE, 12TH D.C.

RODOLFO DELGADO
JUDGE, 13TH D.C.

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JUDGE, 13TH D.C.

ROSÉ GUERRA REYNA
JUDGE, 20TH D.C.

JUAN R. PARTIDA
JUDGE, 27TH D.C.

MARIO E. RAMIREZ, JR.
JUDGE, 32ND D.C.

NOE GONZALEZ
JUDGE, 37TH D.C.
OVERSEER

LETICIA LOPEZ
JUDGE, 38TH D.C.

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JUDGE, 39TH D.C.

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JUDGE, 43RD D.C.

RENEE R. BETANCOURT
JUDGE, 44TH D.C.

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.

Observation No. 5:

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). According to the Justice of the Peace staff, 5 of the 6 bonds were not forfeited due to complications encountered with *Odyssey*. Assistance has been requested from the Information Technology Department to resolve the issues.

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, the continued assistance from the Information Technology Department should be requested until the problem has been resolved.

Observation No. 6:

We noted during our review that 6 of the 8 Close-Out Reports randomly selected for testing during the month of June 2017 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 6 days after the bank deposit was made. According to the Court Coordinator, the Close-Out Reports were not submitted to the County Treasurer’s on a timely basis due to heavy workload.

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 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.

Observation No. 7:

We noted during our review that 13 of 126 online credit card transactions were receipted from 2 to 5 days after the date of transaction. Consequently, the applicable case dispositions were not recorded in *Odyssey* in a

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JUDGE, 448th D.C.

timely manner. According to the Court Coordinator, the credit card transactions were not receipted in a timely manner due to a heavy workload.

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.

Please provide written management responses to the observations noted above by August 18, 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

HIDALGO COUNTY DISTRICT JUDGES

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City: EDINBURG, TX
Hidalgo County, Texas

THIS REPORT IS DUE IN THE OFFICE OF THE COUNTY AUDITOR BEFORE THE FIFTH (5TH) DAY OF THE FOLLOWING MONTH (LGC § 114.001)
COUNTY AUDITOR'S FORM: RE-JP-004 REVISED: 01/17

JUSTICE OF THE PEACE MONTHLY FINES AND FEES COLLECTED FOR THE MONTH OF: <u>June-17</u>					
Judge: CHARLIE ESPINOZA Precinct No. <u>4</u> Place No. <u>1</u>		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:					
County Fines (Local Fine)		LGC 113.004, PC 12.23		1200-351-10-067-000-0-000	\$ 49,117.31
Texas Parks & Wildlife 35% Fine (State Fine)		TPWC 12.107		1100-207-20-000-012-0-000	424.15
No Safety Belt 50% Fine (State Fine)		TRC 543.412, 543.413 (j)		1100-207-20-000-029-0-000	269.36
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	2,108.37
Courthouse Security Fund JP (\$1)		C.C.P. Art. 102.017		1245-341-10-067-000-0-000	700.75
Justice Court Technology Fund (\$4)		C.C.P. Art. 102.0173		1242-341-10-060-000-0-000	2,311.13
Time Payment - $\geq$ 40% OF \$25.00 (\$10.00)		LGC 133.103 (d)		1100-341-10-060-001-0-000	135.20
Time Payment - $\geq$ 10% OF \$25.00 (\$2.50)		LGC 133.103 (e)		1100-341-10-060-002-0-000	33.80
Administrative Local Transaction Fee (\$2)		C.C.P. Art. 102.072		1100-341-10-060-003-0-000	1,596.00
Motor Vehicle Adm. Fee (\$10-\$20) (Dismissed Fee For Exp. DL, Exp. Imp. or Int. Exp. Mv. Reg.)		TRC Sec 549.505, 521.026, 502.107		1100-341-10-060-004-0-000	170.00
Special Fees				1100-341-10-067-000-0-000	2,148.15
Deferred Disposition		C.C.P. Art. 45.051	1,948.15		
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	420.48
Traffic Fee (\$3)		T.R.C. 542.407		1100-341-10-067-000-0-000	923.94
Child Safety (\$20-\$25)		C.C.P. Art. 102.014 (c)		1100-341-10-060-011-0-000	75.00
Failure to Appear (\$4)		TRC 706.06 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	3,240.00
Traffic Prevention and Diversion Fund (\$1)		C.C.P. Art. 102.015		1100-341-10-060-013-0-000	530.79
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 (\$7.5)		T.R.C. 601.192		1100-207-20-000-031-0-000	-
Time Payment - $\geq$ 50% OF \$25.00 (\$12.50)		LGC 133.103 (b)		1100-207-20-000-005-0-000	169.00
Juvenile Crime and Delinquency Fund (____\$2.5____\$5.0)		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	28,094.32
Compensation Victims Of Crime Fund (____\$3____\$5____\$15____\$3)		C.C.P. Art. 56.35 (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 Management Institute of Texas Fund (\$ 50)		CCP Art. 102.075		1100-207-20-000-029-0-000	-
Indigent legal Services Fee-JP (\$6)		Govt. Code Sec. 101.141(2)(B)		1100-207-20-000-004-0-000	1,362.65
State Traffic Fee- Subtitle C (\$30)		TRC Sec 542.4031		1100-207-20-000-035-0-000	9,269.23
Jury Service Fee (\$4)		C.C.P. Art. 102.0045		1100-207-20-000-053-0-000	2,303.15
Support of Judiciary Fund (\$5.40)		LGC 133.105		1100-207-20-000-054-0-000	3,756.21
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		LGC 133.107 GC 102.023		1100-207-20-000-059-0-000	1,373.67
Moving Violation Fee (\$0.10)		C.C.P. Art. 102.022 GC		1100-207-20-000-061-0-000	48.23
Safety Seat Violation Fee (\$0.15)		TRC 543.412 (b-1)		1100-207-20-000-062-0-000	(0.15)
Failure to Appear (\$20)		TRC 706.06 TRC 706.007 (j)(2)		1100-207-20-000-066-0-000	-
Electronic Filing Fee - Civil (\$10)		GC 101.1411 GC 31.351		1100-207-20-000-070-0-000	2,271.09
Traffic Prevention and Diversion Fund (\$1)		C.C.P. Art. 102.015		1100-207-20-000-073-0-000	630.79
Texas Home Visiting Program Contribution (\$5)		HSC 191.0045 LGC 118.014 (c)		1100-207-20-000-074-0-000	-
ARREST/WARRANT FEES: STATE					
D.P.S. (____\$3____\$5____\$35____\$50)		C.C.P. Art. 102.011		1100-207-20-000-019-0-000	2,975.92
T.A.B.C. (____\$3____\$5____\$35____\$50)				1100-207-20-000-020-0-000	2,980.43
P.K.W.L. (____\$3____\$5____\$35____\$50)				1100-207-20-000-021-0-000	46.00
Texas Comptroller's Criminal Investigators				1100-207-20-000-060-0-000	36.42
ARREST/WARRANT SERVICE FEES: COUNTY					
Sheriff Fees:		LGC 119.131		1100-342-10-060-001-0-000	278.24
Constable Fees:					
Precinct #1				1100-342-10-291-000-0-000	-
Precinct #2				1100-342-10-292-000-0-000	225.00
Precinct #3				1100-342-10-293-000-0-000	200.00
Precinct #4				1100-342-10-294-000-0-000	17,478.33
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 Out of County Service Fee (TO 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	25.00
Due to Others				1100-202-00-000-013-0-000	-
Restitution				1100-202-00-000-013-0-000	-
Failure to Appear- OmniBase (\$6)		TRC 706.06 TRC 706.007 (j)(2)		1100-202-00-000-019-0-000	-
Delinquent Attorney Fee				1100-202-00-000-004-0-000	10,337.70
Justice Fees (Local Fees)					
Small Claims Court Filing Fee (\$25)		LGC 118.121/118.122		1100-341-10-060-001-0-000	5,793.76
Debt Claim Fee/Justice Court Filing Fee (\$25)		LGC 118.121/118.122	5,677.72		
Landlord & Tenant Eviction Filing Fee/Forfeiture Entry & Detainer Court (\$25)		LGC 118.121/118.122	-		
Transcript Fees (\$10)		LGC 118.121/118.123 (b)	-		
Abstract Fees (\$3)		LGC 118.121/118.123 (c)	30.54		
Writ Filing Fee (\$5)		LGC 118.121/118.123 (d)	75.00		
Issuing other Document (\$1 1st pg., .25 for each addtl' pg.)		LGC 118.121/118.123 (e)	5.50		
Certified Copies of Court Papers (\$2 1st pg., .25 for each addtl' 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 (j)(d)		1100-341-10-060-001-0-000	-
Death Certificates (\$20 each, each addtl' \$3)		HSC 191.0045 (j)(d)		1100-341-10-060-001-0-000	23.00
Preservation of Vital Statistics Fee (\$1 each)		HSC Sec 191.0045 (b)		1100-341-10-060-003-0-000	2.00
Jury Fees (Civil \$22, Criminal \$3)		364.1(b) CCP 102.004		1100-341-10-060-006-0-000	66.00

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

TOTAL AMOUNT DUE TO THE COUNTY TREASURER: \$ 151,501.77

151,501.77 X1; X2

**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
2015				
	9/1/2015	JP41-2015-00734	-	3.00
	9/9/2015	JP41-2015-00859	TR15-0671-J41	155.00
	11/23/2015	JP41-2015-02494	TR15-1687-J41	155.00
2016				
	1/26/2016	JP41-2016-00733	-	200.00
	3/28/2016	JP41-2016-03636	TR16-1985-J41	155.00
	8/11/2016	JP41-2016-07262	CRNT16-0168-J41	167.00
			Total	<u>1,235.00</u>

Page 1 of 1

Receipt Number	Case _Number	Date	Offense	Off date	Disposition Date	ABSI	CCC	CIF	CHS	CHSJIP	CO	DOD	DUL	OPSA	ETF	IDRF	IND	JCTF	JSF	LTF	SCOF	SFC	SJFS	TPDC	IPDS	TPW	TPWF	TOTAL
JP41-2017- 05270	E10-09 590	6/5/2017	no hunter's education	9/4/2010	6/5/2017	-	40	-	3	1	52.45	-	88.5	-	-	2	-	4	4	2	20	0.6	5.4	-	-	5	155.55	383.5
JP41-2017- 05801	E13-01- 25	6/22/2017	no hunter's education	12/21/2012	6/22/2017	-	40	-	3	1	52.45	-	88.5	-	-	2	-	4	4	2	20	0.6	5.4	-	-	5	155.55	383.5
JP41-2017- 05413	TR17- 1254 J41	6/12/2017	expired driver's license	2/25/2017	6/12/2017	-	40	-	3	1	0.1	.75	-	5	-	2	-	4	4	2	-	0.6	5.4	1	1	-	-	94.1
JP41-2017- 05482	SC16-00008 J41	6/13/2017	small Claims			0.54	2.72	-	-	-	-	-	-	-	1.09	-	0.65	-	-	-	-	-	-	-	-	-	-	5.00

Please ensure that the \$5.00 were assessed to the correct fees.

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 31, 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 month of April 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 month of April 2017 pursuant to Local Government Code §115.002 (a) and (b) and Code of Criminal Procedure Article 103.011. The objective of the review was to determine if 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 April 2017. Our review was not designed nor intended to be a detailed study of every relevant control system, procedure, or transaction. Accordingly, the opportunities for improvement presented in this report may not be all-inclusive of areas where improvement could be made.

The responsibility for establishing and maintaining a sound internal control system rests with management. The objectives of an internal control system are to provide management with reasonable, but not absolute, assurance that assets are safeguarded against loss from unauthorized use or theft, and that transactions are executed in accordance with management's authorization and recorded properly.

The purpose of this report is to furnish management independent, objective analyses, recommendations, and information concerning the area reviewed. The report should serve as a tool to help management discern and implement specific improvements.

Methodology:

In planning and performing our review, we reviewed applicable 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.

HIDALGO COUNTY DISTRICT JUDGES

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JUDGE, 448TH D.C.

- 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 month of April 2017 were \$53,800.01. 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 in April 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 29 receipts 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), December 2016 (6), January 2017 (28), February 2017 (33), and March 2017 (46) 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:

HIDALGO COUNTY DISTRICT JUDGES

LUIS M. SINGLETERRY
JUDGE, 92ND D.C.

RODOLFO DELGADO
JUDGE, 93RD D.C.

J. R. "BOBBY" FLORES
JUDGE, 139TH D.C.

ROSE GUERRA REYNA
JUDGE, 208TH D.C.

JUAN P. PARTIDA
JUDGE, 275TH D.C.

MARIO E. RAMIREZ, JR.
JUDGE, 332ND D.C.

NOE GONZALEZ
JUDGE, 370TH D.C.
OVERSEEN

LETICIA LOPEZ
JUDGE, 389TH D.C.

L. KENO VASQUEZ
JUDGE, 398TH D.C.

ISRAEL RAMON, JR.
JUDGE, 430TH D.C.

RENEE R. BETANCOURT
JUDGE, 448TH D.C.

- 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 April 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 has been 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 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 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 for 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.

HIDALGO COUNTY DISTRICT JUDGES

LUIS M. SINGLETERRY
JUDGE, 52nd D.C.

RODOLFO DELGADO
JUDGE, 12th D.C.

J. R. “BOBBY” FLORES
JUDGE, 131st D.C.

ROSE GUERRA REYNA
JUDGE, 206th D.C.

JUAN R. PARTIDA
JUDGE, 275th D.C.

MARIO E. RAMIREZ, JR.
JUDGE, 332nd D.C.

NOE GONZALEZ
JUDGE, 370th D.C.
OVERSEER

LETICIA LOPEZ
JUDGE, 389th D.C.

L. KENO VASQUEZ
JUDGE, 390th D.C.

ISRAEL RAMON, JR.
JUDGE, 430th D.C.

RENEE R. BETANCOURT
JUDGE, 446th D.C.

Observation No. 4:

We noted during our review that 31 of 38 online credit card transactions were receipted from 2 to 18 days after date of transaction. Consequently, the applicable case dispositions were not recorded in *Odyssey* in a timely manner. According to the Court Coordinator, training for staff is in process and staff will be reminded that credit card transactions have to be 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 *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, beginning in July 2017 they started utilizing a 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 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 the April 2017 *Monthly Report* was submitted 4 days after the fifth day following the end of the month. According to staff, the Honorable Judge Jasso was out of the office and therefore was unable to 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 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 did not contain 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 of this process; however, they began implementing this in July 2017.

HIDALGO COUNTY DISTRICT JUDGES

LUIS M. SINGLETERRY
JUDGE, 92ND D.C.

RODOLFO DELGADO
JUDGE, 93RD D.C.

J. R. "BOBBY" FLORES
JUDGE, 131ST D.C.

ROSE GUERRA REYNA
JUDGE, 204TH D.C.

JUAN R. PARTIDA
JUDGE, 275TH D.C.

MARIO E. RAMIREZ, JR.
JUDGE, 332ND D.C.

NOE GONZALEZ
JUDGE, 370TH D.C.
OVERSEER

LETICIA LOPEZ
JUDGE, 389TH D.C.

L. KENO VASQUEZ
JUDGE, 398TH D.C.

ISRAEL RAMON, JR.
JUDGE, 430TH D.C.

RENEE R. BETANCOURT
JUDGE, 448TH D.C.

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:

We noted during our review that all the Close-Out Reports prepared during the month of April 2017 were missing the date on *Part III Acknowledgement and Approval* in which the Justice of the Peace approved the Close-Out Report. According to staff, the Close-Out Report was not properly prepared due to an oversight.

Pursuant to the "Cash Handling Guidelines and Procedures" prescribed by the County Auditor's Office, the County official and his/her designee must sign and date the Close-Out Report under *Part III Acknowledgement and Approval* to document responsibility for reviewing and approving the Close-Out Report.

Failure to ensure that the Close-Out Report is properly prepared may result in improper reporting.

Recommendation:

Management should ensure that the Close-Out Report is properly prepared. Please refer to the "Daily Close-Out" section of the "Cash Handling Guidelines and Procedures" prescribed by the County Auditor's Office for the minimum procedures to be implemented when performing the daily close-out procedures.

Observation No. 9:

We noted that collections for 5 of 19 days were not deposited at the bank on a daily basis. The deposits were made 2 to 6 days after collections were receipted. According to the Court Coordinator, the deposits were not made daily due to limited number of staff since three Clerks were attending a seminar.

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 of 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 August 18, 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 I 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 Eufrazio, CPA
County Auditor

Enclosures: *Monthly Report* and Exhibits

cc: Valde Guerra, County Executive Officer
Renán Ramirez, Chief Information Officer

HIDALGO COUNTY DISTRICT JUDGES

LUIS M. SINGLETERRY
JUDGE, 92ND D.C.

RODOLFO DELGADO
JUDGE, 93RD D.C.

J. R. "BOBBY" FLORES
JUDGE, 139TH D.C.

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JUDGE, 430TH D.C.

RENEE R. BETANCOURT
JUDGE, 448TH D.C.

Justice of the Peace Homero A. Jasso
Precinct 4, Place 2
Schedule of Bonds on Deposit
As of April 30, 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

**JUSTICE OF THE PEACE
MONTHLY FINES AND FEES COLLECTED
FOR THE MONTH OF: April-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) JP42-2017-01316 0- THRU JP42-2017-01759 0- \$53,800.01 X14-A

LESS: COST ON DEPOSIT - X7

ADD: COST ON DEPOSIT LIQUIDATED - X-1

AMOUNT OWED TO COUNTY (Should Match Amt in Part III)

Less: Total amount of remittances to County Treasurer (From Part II)

Total funds due to County Treasurer (Overtransfer Made to Co Treas.)

\$53,800.01 X3
61,407.96
\$ -8,900.00
(7,607.95) X4 M
(8,900.00)
28

Part II: REMITTANCES MADE TO THE COUNTY TREASURER

DESCRIPTION	AMOUNT	COMMENT
Total Collections for the Month (See Schedule of Receipts & Deposits)	<u>\$53,800.01</u> <u>-8,900.00</u> <u>B1</u>	
Add: Previous Month's Bond Overtransfer <u>Unliquidated Bonds</u>	<u>7,121.95</u> <u>-50.00</u> <u>X-13</u>	
<u>Dec '13, 1/14/14 through Aug '16, Oct '16</u>		
Add: ICSO Monthly "D" Collections Report <u>April 'D' Coll. 2015</u>	<u>219.00</u> <u>-50.00</u> <u>X4-N</u>	
<u>June 'D' Coll. 2015</u>	<u>267.00</u> <u>-</u> <u>X4-N</u>	
Total Remittances Made to County Treasurer	<u>\$61,407.96</u> <u>-8,900.00</u>	

PREPARED BY: [Signature]

DATE PREPARED: 5/5/2017

THIS REPORT HAS BEEN PERSONALLY REVIEWED BY ME AND I CERTIFY IT IS TRUE & CORRECT TO THE BEST OF MY KNOWLEDGE

HIDALGO COUNTY AUDITOR'S OFFICE
APPROVED BY: [Signature]
DATE: 6/24/17 7/1/17

RECEIVED

MAY 09 2017

Hidalgo County
Auditor's Office

JUSTICE OF THE PEACE

DATE

THIS REPORT IS DUE IN THE OFFICE OF THE COUNTY AUDITOR 5-9-1 (STILL DUE) BY 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: April-17**

Judge: **Homero A. Jasso**
Precinct No. **4** Place No. **2**

City: **EDINBURG, TX**
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:					
County Fines (Local Fine)		LOC 113.004 PC 12.21		1200-351-10-068-000-0-000	\$ 20,276.73
Texas Parks & Wildlife 85% Fine (State Fine)		TPWC 12.107		1100-207-20-000-012-0-000	157.25
No Safety Belt 50% Fine (State Fine)		TRC 545.412, 545.413 (j)		1100-207-20-000-028-0-000	112.50
Gross Weight 50% Fine (State Fine)		TRC Sec 521.55-5 (g)		1100-207-20-000-013-0-000	-
School District 50% Fines		Edin Code § 25.091 (3)(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	936.19
Courthouse Security Fund JP (\$1)		C.C.P. Art. 102.017		1245-341-10-068-000-0-000	299.11
Justice Court Technology Fund (\$4)		C.C.P. Art. 102.017		1242-341-10-060-000-0-000	1,244.19
Time Payment - @ 40% OF \$25.00 (\$10.00)		LOC 133.103 (a)		1100-341-10-060-001-0-000	20.00
Time Payment - @ 10% of \$25.00 (\$2.50)		LOC 133.103 (a)		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	699.45
Motor Vehicle Adm. Fee \$10-\$20 - Transmittal Fee for up to 10 days late		TRC Sec 519.653, 521.025, 522.437		1100-341-10-060-004-0-000	120.00
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. 45.051 (f)			-
Support of Judiciary Fund (\$50)		LOC 133.105		1100-341-10-060-009-0-000	179.44
Traffic Fee (\$3)		TRC 542.455		1100-341-10-068-000-0-000	412.94
Child Safety (\$20-\$25)		C.C.P. Art. 102.014 (a)		1100-341-10-060-011-0-000	-
Failure to Appear (\$4)		TRC 516.006-TRC 516.007 (1)(2)		1100-341-10-060-012-0-000	-
Scowlaw Fee (\$20)		TRC 502.010(a)		1100-341-10-145-040-0-000	1,638.32
Truancy Prevention and Diversion Fund (\$1)		C.C.P. Art. 102.015		1100-341-10-060-013-0-000	284.70
Truancy Court Cost (\$50)		Fam. Code 55.117 (a), (b)		1100-341-10-060-014-0-000	-
STATE COURT COSTS AND FEES:					
Criminal Justice Planning 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. 415.642		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)		LOC 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	4.25
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 (\$17)		C.C.P. 102.075 (a)(3); LOC 133.102		1100-207-20-000-015-0-000	12,274.72
Compensation Victims Of Crime Fund (____ \$3, ____ \$5, ____ \$15, ____ \$35)		C.C.P. Art. 56.85 (2)(a), (b)		1100-207-20-000-017-0-000	135.00
Judicial & Court Personnel Training Fund (____ \$1, ____ \$2)		Govt. Code Sec. 56.001 (b)		1100-207-20-000-027-0-000	18.00
Correctional Management Institute of Texas Fund (\$50)		C.C.P. Art. 102.075		1100-207-20-000-029-0-000	4.00
Indigent Legal Services Fee-JP (\$6)	23	Govt. Code Sec. 101.141 (2), (3)		1100-207-20-000-004-0-000	174.00
State Traffic Fee - Subtitle C (\$30)		TRC Sec 542.433		1100-207-20-000-035-0-000	4,345.36
Jury Service Fee (\$4)		C.C.P. Art. 102.0445		1100-207-20-000-033-0-000	1,196.18
Support of Judiciary Fund (\$5.40)		LOC 133.105		1100-207-20-000-054-0-000	1,600.80
Birth Certificate Fee (\$1.80)		HSC 131.022 (f)		1100-207-20-000-039-0-000	-
Defensive Driving Record Fee (\$12)		C.C.P. Art. 45.051 (1)(a)		1100-207-20-000-057-0-000	-
Indigent Defense Representation Fund (\$2)		TRC 133.107 GO 102.023		1100-207-20-000-059-0-000	582.69
Moving Violation Fee (\$0.10)		C.C.P. Art. 102.022 (b)		1100-207-20-000-061-0-000	22.85
Safety Seat Violation Fee (\$0.15)		TRC 545.412 (b)-(1)		1100-207-20-000-062-0-000	-
Failure to Appear (\$20)		TRC 516.006-TRC 516.007 (1)(2)		1100-207-20-000-066-0-000	-
Electronic Filing Fee - Civil (\$10)		GO 101.141 (3) GO 51.851		1100-207-20-000-070-0-000	290.00
Truancy Prevention and Diversion Fund (\$1)		C.C.P. Art. 102.015		1100-207-20-000-073-0-000	285.11
Texas Home Visiting Program Contribution (\$5)		HSC 131.0445 GO 118.014 (a)		1100-207-20-000-074-0-000	-
ARREST WARRANT FEES: STATE					
D.P.S. (____ \$3, ____ \$5, ____ \$35, ____ \$50)		C.C.P. Art. 102.011		1100-207-20-000-019-0-000	1,373.14
T.A.B.C. (____ \$3, ____ \$5, ____ \$35, ____ \$50)				1100-207-20-000-020-0-000	5.00
P.K.W.I. (____ \$3, ____ \$5, ____ \$35, ____ \$50)				1100-207-20-000-021-0-000	5.00
U.T.P.A. (____ \$3, ____ \$5, ____ \$35, ____ \$50)				1100-207-20-000-022-0-000	-
ARREST WARRANT SERVICE FEES: COUNTY					
Sheriff Fees:		LOC 114.111		1100-342-10-060-001-0-000	337.51
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	1,507.24
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	-
Fire Marshal Fee				1100-342-20-060-001-0-000	-
Due to Others					
Warrant Fees Out of County Service Fees 010 Tax Enforcement Agencies		C.C.P. Art. 102.011 (1)(2) (A)		1100-207-30-000-003-0-000	-
Refund - Overpayments				1100-202-00-000-014-0-000	22.25
Due to Others				1100-202-00-000-014-0-000	-
Restitution				1100-202-00-000-014-0-000	-
Failure to Appear - OmniBase (\$56)		TRC 516.006-TRC 516.007 (1)(2)		1100-202-00-000-019-0-000	-
Delinquent Fees				1100-202-00-000-004-0-000	1,933.41
Justice Fees (Local Fees)					
Small Claims Court Filing Fee (\$75)		LOC 114.120-114.122	725.00	1100-341-10-060-001-0-000	425.00
Debt Claim Fee (Justice Court Filing Fee) (\$25)		LOC 114.121-114.122	-		-
Landlord & Tenant Eviction Filing Fee (Forfeiture Entry & Detainer Court) (\$25)		LOC 114.121-114.122	-		-
Transcript Fees (\$10)		LOC 114.120-114.123 (b)	-		-
Appeal Fees (\$10)			10.00		-
Abstract Fees (\$5)		LOC 114.121-114.123 (a)	190.00		-
Writ Filing Fee (\$5)		LOC 114.121-114.123 (a)	0.00		-
Issuing other Document (\$1 1st pg., .25 for each add'l pg)		LOC 114.121-114.123 (a)	-		-
Certified Copies of Court Papers (\$2 1st pg., .25 for each add'l pg)		LOC 114.121	-		-
Probable Cause Tow Hearing Fee (\$20)		LOC 11.144-0.4	-		-
Birth Certificates (\$22 each)		HSC 131.0445 (1)(a)		1100-341-10-060-001-0-000	-
Death Certificates (\$20 each, each add'l \$3)		HSC 131.0445 (1)(b)		1100-341-10-060-001-0-000	-
Preservation of Vital Statistics Fee (\$1 each)		HSC Sec 131.0445 (1)(b)		1100-341-10-060-003-0-000	-
Jury Fees (Civil \$22, Criminal \$3)		HSC Sec 131.0445 (1)(b)		1100-341-10-060-006-0-000	-

HIDALGO COUNTY CLERK'S OFFICE
APPROVED BY: *[Signature]*
DATE: 06/11/17

RECEIVED
MAY 09 2017
Hidalgo County
Auditor's Office

TOTAL AMOUNT DUE TO THE COUNTY TREASURER: **\$53,860.01**

[Handwritten notes and initials in right margin: X1, X2, X3, X12, etc.]

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 2, 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 month of May 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 month of May 2017 pursuant to Local Government Code §115.002 (a) and (b) and Code of Criminal Procedure Article 103.011. The objective of the review was to determine if 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 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 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.

HIDALGO COUNTY DISTRICT JUDGES

LUIS M. SINGLETERRY
JUDGE, 12th D.C.

RODOLFO DELGADO
JUDGE, 13th D.C.

J. R. "BOBBY" FLORES
JUDGE, 13th D.C.

ROSE GUERRA REYNA
JUDGE, 20th D.C.

JUAN R. PARTIDA
JUDGE, 21st D.C.

MARCO E. RAMIREZ, JR.
JUDGE, 32nd D.C.

NOE GONZALEZ
JUDGE, 37th D.C.
OVERSEER

LETICIA LOPEZ
JUDGE, 38th D.C.

L. KENO VASQUEZ
JUDGE, 39th D.C.

ISRAEL RAMON, JR.
JUDGE, 43rd D.C.

RENEE R. BETANCOURT
JUDGE, 44th D.C.

- 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 month of May 2017 were \$58,071.41. 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 in May 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 22 receipts 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), December 2016 (6), January 2017 (28), February 2017 (33), March 2017 (46), and April 2017 (29) 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:

HIDALGO COUNTY DISTRICT JUDGES

LUIS W. SINGLETERRY
JUDGE, 92nd D.C.

RODOLFO DELGADO
JUDGE, 93rd D.C.

J. R. "BOBBY" FLORES
JUDGE, 131st D.C.

ROSE GUERRA REYNA
JUDGE, 206th D.C.

JUAN R. PARTIDA
JUDGE, 275th D.C.

MARIO E. RAMIREZ, JR.
JUDGE, 332nd D.C.

NOE GONZALEZ
JUDGE, 370th D.C.
OVERSEER

LETICIA LOPEZ
JUDGE, 389th D.C.

L. KENO VASQUEZ
JUDGE, 394th D.C.

ISRAEL RAMON, JR.
JUDGE, 430th D.C.

RENEE R. BETANCOURT
JUDGE, 449th D.C.

- 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 May 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 has been 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 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 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 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 for 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.

HIDALGO COUNTY DISTRICT JUDGES

LUIS M. SINGLETERRY
JUDGE, 92nd D.C.

RODOLFO DELGADO
JUDGE, 92nd D.C.

J. R. "BOBBY" FLORES
JUDGE, 139th D.C.

ROSE GUERRA REYNA
JUDGE, 204th D.C.

JUAN R. PARTIDA
JUDGE, 275th D.C.

MARIO E. RAMIREZ, JR.
JUDGE, 332nd D.C.

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JUDGE, 370th D.C.
OVERSEER

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JUDGE, 389th D.C.

L. KENO VASQUEZ
JUDGE, 398th D.C.

ISRAEL RAMON, JR.
JUDGE, 430th D.C.

RENEE R. BETANCOURT
JUDGE, 449th D.C.

Observation No. 4:

We noted during our review that all online credit card transactions were receipted from 2 to 22 days after date of transaction. Consequently, the applicable case dispositions were not recorded in *Odyssey* in a timely manner. According to the Court Coordinator, training for staff is in process and staff will be reminded that credit card transactions have to be 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 *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, beginning in July 2017 they started utilizing a 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 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 deposit slips did not contain 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 of this process; however, the process was implemented July 2017.

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. 7:

We noted during our review that all the Close-Out Reports prepared during the month of May 2017 were missing the date on *Part III Acknowledgement and Approval* in which the Justice of the Peace approved the Close-Out Report. According to staff, the Close-Out Report was not properly prepared due to an oversight.

HIDALGO COUNTY DISTRICT JUDGES

LUIS M. SINGLETERRY
JUDGE, 92nd D.C.

RODOLFO DELGADO
JUDGE, 93rd D.C.

J. R. "BOBBY" FLORES
JUDGE, 131st D.C.

ROSE GUERRA REYNA
JUDGE, 204th D.C.

JUAN R. PARTIDA
JUDGE, 275th D.C.

MARIO E. RAMIREZ, JR.
JUDGE, 332nd D.C.

MOE GONZALEZ
JUDGE, 370th D.C.
OVERSEER

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JUDGE, 389th D.C.

L. KENO VASQUEZ
JUDGE, 398th D.C.

ISRAEL RAMON, JR.
JUDGE, 430th D.C.

RENEE R. BETANCOURT
JUDGE, 448th D.C.

Pursuant to the "Cash Handling Guidelines and Procedures" prescribed by the County Auditor's Office, the County official and his/her designee must sign and date the Close-Out Report under *Part III Acknowledgement and Approval* to document responsibility for reviewing and approving the Close-Out Report.

Failure to ensure that the Close-Out Report is properly prepared may result in improper reporting.

Recommendation:

Management should ensure that the Close-Out Report is properly prepared. Please refer to the "Daily Close-Out" section of the "Cash Handling Guidelines and Procedures" prescribed by the County Auditor's Office for the minimum procedures to be implemented when performing the daily close-out procedures.

Observation No. 8:

We noted that collections for 10 of 22 days were not deposited at the bank on a daily basis. The deposits were made 2 to 6 days after collections were receipted. According to the Court Coordinator, the deposits were not made daily since the Clerk responsible for transporting the deposit would not always have time to make the deposit. The Court Coordinator will remind the employee that deposits need to be 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.

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.

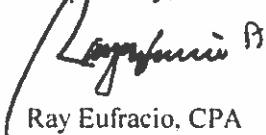
Recommendation:

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 August 18, 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 I 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

HIDALGO COUNTY DISTRICT JUDGES

LUIS M. SINGLETERRY
JUDGE, 92ND D.C.

RODOLFO DELGADO
JUDGE, 93RD D.C.

J. R. "BOBBY" FLORES
JUDGE, 139TH D.C.

ROSE GUERRA REYNA
JUDGE, 208TH D.C.

JUAN R. PARTIDA
JUDGE, 275TH D.C.

MARIO E. RAMIREZ, JR.
JUDGE, 332ND D.C.

NOE GONZALEZ
JUDGE, 370TH D.C.
OVERSEER

LETICIA LOPEZ
JUDGE, 381ST D.C.

L. KENO VASQUEZ
JUDGE, 398TH D.C.

ISRAEL RAMON JR.
JUDGE, 430TH D.C.

RENEE R. BETANCOURT
JUDGE, 449TH D.C.

Justice of the Peace Homero A. Jasso
Precinct 4, Place 2
Schedule of Bonds on Deposit
As of May 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

**JUSTICE OF THE PEACE
MONTHLY FINES AND FEES COLLECTED
FOR THE MONTH OF: May-17**

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) JP42 2017 01759 -0- THRU JP42-2017-02220 \$58,071.41 - X10-A1

LESS: COST ON DEPOSIT - X7

ADD: COST ON DEPOSIT LIQUIDATED - X7

AMOUNT OWED TO COUNTY (Should Match Amt in Part III)

Less: Total amount of remittances to County Treasurer (From Part II)

Total funds due to County Treasurer (Overtransfer Made to Co Treas.)

\$58,071.41 - X3
65,679.36
\$ 8,900.00
(7,607.95) X4-G
(8,900.00)
42

Part II: REMITTANCES MADE TO THE COUNTY TREASURER

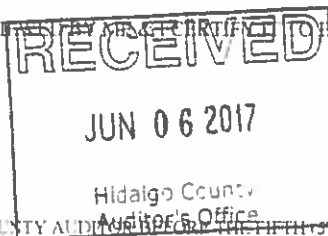
DESCRIPTION	AMOUNT	COMMENT
Total Collections for the Month (See Schedule of Receipts & Deposits)	<u>\$58,071.41</u> <u>8,900.00-</u> <u>B1</u>	
Add: Previous Month's Bond Overtransfer <u>Unliquidated Bonds</u>	<u>7,121.15</u> <u>\$0.00</u>	
<u>Dec '13, Mar '16 through Aug '16, Oct '16</u>		
Add: HCSO Monthly "D" Collections Report <u>April '15 "D" Coll</u>	<u>219.00</u> <u>\$0.00</u>	
<u>June '15 "D" Coll</u>	<u>267.00</u>	
	<u>\$ 65,679.36</u>	
Total Remittances Made to County Treasurer	<u>\$ 8,900.00</u>	

PREPARED BY: [Signature]

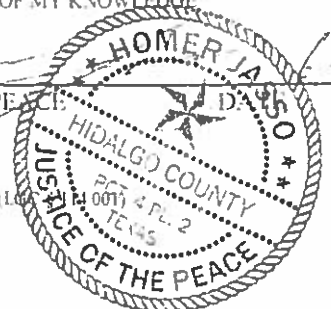
DATE PREPARED: 6/5/2017

THIS REPORT HAS BEEN PERSONALLY REVIEWED BY ME AND I CERTIFY TO BE TRUE & CORRECT TO THE BEST OF MY KNOWLEDGE

APPROVED BY: [Signature]
DATE: 04/30/17 7/17/17



JUSTICE OF THE PEACE



THIS REPORT IS DUE IN THE OFFICE OF THE COUNTY AUDITOR ON THE FIFTH (5TH) DAY OF THE FOLLOWING MONTH (16)
COUNTY AUDITOR'S FORM, RE-JP-004

REVISED 01/17

X2

**JUSTICE OF THE PEACE
MONTHLY FINES AND FEES COLLECTED
FOR THE MONTH OF: May-17**

Judge: Homero A. Jasso
Precinct No. 4 Place No. 2

City: EDINBURG, TX
Hidalgo County, Texas

PBC

Part III SUMMARY OF COLLECTIONS PAYABLE TO THE COUNTY TREASURER

PAGE 2 OF 2

Name of Fine, Fee, Court Cost	# (Janet) Filed	Statute Reference	Detail of Amt. Collected	GL Acct No	Amt. Collected
FINES:					
County Fines (Local Fine)		10C 113.004 PC 12.25		1200-351-10-068-000-0-000	\$ 21,435.42
Texas Parks & Wildlife 55% Fine (State Fine)		TPWC 12.117		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	253.13
Gross Weight 50% Fine (State Fine)		TRC Sec 621, 510.2		1100-207-20-000-013-0-000	-
School District 50% Fines		Edut Code 525.003, 525.01A		1100-207-30-000-011-0-000	150.00
LOCAL COURT COSTS AND FEES:					
Courthouse Security Adm. Fee (\$3)		C.C.P. Art. 102.017, b		1241-341-10-060-001-0-000	971.67
Courthouse Security Fund JP (\$1)		C.C.P. Art. 102.017		1245-341-10-068-000-0-000	308.86
Justice Court Technology Fund (\$4)		C.C.P. Art. 102.017		1242-341-10-060-000-0-000	1,291.54
Time Payment - @ 42% OF \$25.00 (\$10.00)		10C 133.107, 4		1100-341-10-060-001-0-000	10.00
Time Payment - @ 10% OF \$25.00 (\$2.50)		10C 133.107, 4		1100-341-10-060-002-0-000	2.50
Administrative Local Transaction Fee (\$2)		C.C.P. Art. 102.017		1100-341-10-060-003-0-000	764.00
Motor Vehicle Adm. Fee (\$10-\$20) (Annual Fee For Exp. 11/1/17 Exp. 10/31/18)		TRC Sec 545.413, 521.02(a), 521.02(b)		1100-341-10-060-004-0-000	500.00
Special Fees					
Deferred Disposition		C.C.P. Art. 15.05		-	-
Administrative Fee - "Drivers Safety Course" (\$10)		C.C.P. Art. 43.051, 7		-	-
Support of Judiciary Fund (\$ 60)		10C 133.105		1100-341-10-060-009-0-000	195.36
Traffic Fee (\$3)		TRC 542.413		1100-341-10-068-000-0-000	460.76
Child Safety (\$20-\$25)		C.C.P. Art. 102.014, 21		1100-341-10-060-011-0-000	135.00
Failure to Appear (\$4)		TRC 545.412, TRC 545.413		1100-341-10-060-012-0-000	-
Scotlaw Fee (\$20)		TRC 545.413		1100-341-10-149-049-0-000	1,410.76
Truancy Prevention and Diversion Fund (\$1)		C.C.P. Art. 102.015		1100-341-10-060-013-0-000	292.97
Truancy Court Cost (\$50)		Fam. Code 65.107, 4, (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. 102.015		1100-207-20-000-003-0-000	-
State General Revenue Fund (\$2.50)		C.C.P. Art. 1.20615		1100-207-20-000-010-0-000	2.50
Law Enforcement Education Fund (____ \$1, ____ \$1.50, ____ \$1.50)		Govt. Code Sec. 413.52		1100-207-20-000-011-0-000	3.00
Operators and Chauffeurs License Fund (\$75)		TRC 601.192		1100-207-20-000-031-0-000	-
Time Payment - @ 50% OF \$25.00 (\$12.50)		10C 133.107, 5		1100-207-20-000-005-0-000	12.50
Juvenile Crime and Delinquency Fund (____ \$25, ____ \$ 50)		C.C.P. Art. 102.015 m		1100-207-20-000-007-0-000	2.25
Comprehensive Rehabilitation Fund (\$5)		C.C.P. Art. 1.20612		1100-207-20-000-008-0-000	-
Fugitive Apprehension Fund (\$5)		C.C.P. Art. 102.019, 4, 2		1100-207-20-000-009-0-000	25.00
Consolidated Court Costs Fund (\$17)		C.C.P. 102.015, 4, 3110C 133.102		1100-207-20-000-015-0-000	12,840.11
Compensation Victims Of Crime Fund (____ \$3, ____ \$5, ____ \$15, ____ \$35)		C.C.P. Art. 56.55, 214, 3		1100-207-20-000-017-0-000	90.00
Judicial & Court Personnel Training Fund (____ \$1, ____ \$2)		Govt. Code Sec. 56.561, 3		1100-207-20-000-027-0-000	11.00
Correctional Management Institute of Texas Fund (\$ 50)		C.C.P. Art. 102.015		1100-207-20-000-029-0-000	2.00
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 542.413		1100-207-20-000-035-0-000	4,427.41
Jury Service Fee (\$4)		C.C.P. Art. 102.045		1100-207-20-000-053-0-000	1,237.54
Support of Judiciary Fund (\$5.40)		10C 133.105		1100-207-20-000-054-0-000	1,653.99
Birth Certificate Fee (\$1.80)		HSC 191.002, 2		1100-207-20-000-039-0-000	-
Defensive Driving Record Fee (\$12)		C.C.P. Art. 45.511, 2(a)		1100-207-20-000-057-0-000	-
Indigent Defense Representation Fund (\$2)		10C 133.107, 6C 152.023		1100-207-20-000-059-0-000	603.70
Moving Violation Fee (\$0.10)		C.C.P. Art. 1.2022 GC		1100-207-20-000-061-0-000	22.69
Safety Seat Violation Fee (\$0.15)		TRC 545.412, 541		1100-207-20-000-062-0-000	-
Failure to Appear (\$20)		TRC 545.412, TRC 545.413		1100-207-20-000-066-0-000	-
Electronic Filing Fee - Civil (\$10)		GC 131.141, GC 51.451		1100-207-20-000-070-0-000	350.00
Truancy Prevention and Diversion Fund (\$1)		C.C.P. Art. 102.015		1100-207-20-000-073-0-000	292.99
Texas Home Visiting Program Contribution (\$5)		HSC 191.00343, GC 114.014, 1		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	1,424.18
T.A.B.C. (____ \$3, ____ \$5, ____ \$35, ____ \$50)				1100-207-20-000-020-0-000	7.52
P.K.W.L. (____ \$3, ____ \$5, ____ \$35, ____ \$50)				1100-207-20-000-021-0-000	-
U.T.P.A. (____ \$3, ____ \$5, ____ \$35, ____ \$50)				1100-207-20-000-022-0-000	-
ARREST WARRANT SERVICE FEES: COUNTY		10C 114.131			
Sheriff Fees:					
Constable Fees:					
Precinct #1				1100-342-10-060-001-0-000	113.64
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	-
Precinct #5				1100-342-10-294-000-0-000	3,179.69
District Attorney Fees				1100-342-10-295-000-0-000	-
Tax Assessor Fraud Investigators				1100-341-10-060-207-0-000	-
School District Arrest Fee				1100-342-10-060-002-0-000	-
Fire Marshal Fee				1100-342-10-060-003-0-000	5.30
Due to Others				1100-342-20-060-001-0-000	-
Warrant Fees Out of County Service Fees (DTP) Law Enforcement Agencies		C.C.P. Art. 102.011, 102.01A		1100-207-30-000-003-0-000	-
Refund - Overpayments				1100-202-00-000-014-0-000	50.00
Due to Others				1100-202-00-000-014-0-000	-
Restitution				1100-202-00-000-014-0-000	-
Failure to Appear- OmniBase (\$6)		TRC 545.412, TRC 545.413		1100-202-00-000-019-0-000	-
Delinquent Fees				1100-202-00-000-004-0-000	2,408.41
Justice Fees (Local Fees)				1100-341-10-060-001-0-000	910.00
Small Claims Court Filing Fee (\$25)		10C 114.121, 114.122	875.00		
Debt Claim Fee (Justice Court Filing Fee) (\$25)		10C 114.121, 114.122	-		
Landlord & Tenant Eviction Filing Fee- Forfeible Entry & Distress Court (\$25)		10C 114.121, 114.122	-		
Transcript Fees (\$10)		10C 114.121, 114.123, b	-		
Appeal Fees (\$10)			-		
Abstract Fees (\$5)		10C 114.121, 114.123, c	45.00		
Writ Filing Fee (\$5)		10C 114.121, 114.123, d	10.00		
Issuing other Document (\$1 1st pg., 25 for each add'l pg.)		10C 114.123, 114.123, e	-		
Certified Copies of Court Papers (\$2 1st pg., 25 for each add'l pg.)		10C 114.121	-		
Probable Cause Tow Hearing Fee (\$20)		10C 114.121, 4	-		
Birth Certificates (\$22 each)		HSC 191.0045, 17, 4		1100-341-10-060-001-0-000	-
Death Certificates (\$20 each, each add'l \$3)		HSC 191.0045, 30, 2		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, C.C.P. 102.004		1100-341-10-060-006-0-000	22.00
TOTAL AMOUNT DUE TO THE COUNTY TREASURER:					\$ 58,071.41

RECEIVED
JUN 06 2017
Hidalgo County
Auditor's Office

HIDALGO COUNTY AUDITOR'S OFFICE
APPROVED BY: [Signature]
DATE: 6/13/17

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41, 42

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 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 month of June 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 month of June 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 month of June 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.

HIDALGO COUNTY DISTRICT JUDGES

LUIS M. SINGLETERRY
JUDGE, 82nd D.C.

PODOLFO DELGADO
JUDGE, 93rd D.C.

J. R. "BOBBY" FLORES
JUDGE, 138th D.C.

ROSE GUERRA REYNA
JUDGE, 206th D.C.

JUAN R. PARTIDA
JUDGE, 273rd D.C.

MARIO E. RAMIREZ, JR.
JUDGE, 332nd D.C.

HOE GONZALEZ
JUDGE, 379th D.C.
OVERSEER

LETICIA LOPEZ
JUDGE, 389th D.C.

L. KENO VASQUEZ
JUDGE, 398th D.C.

ISRAEL RAMON, JR.
JUDGE, 436th D.C.

RENEE R. BETANCOURT
JUDGE, 449th D.C.

- 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 month of June 2017 were \$64,132.99. 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 in June 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 33 receipts 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), December 2016 (6), January 2017 (28), February 2017 (33), March 2017 (46), April 2017 (29), and May 2017 (22) 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:

HIDALGO COUNTY DISTRICT JUDGES

LUIS W. SINGLETERRY
JUDGE, 97TH D.C.

RODOLFO DELGADO
JUDGE, 97TH D.C.

J. R. "BOBBY" FLORES
JUDGE, 139TH D.C.

ROSE GUERRA REYNA
JUDGE, 206TH D.C.

JUAN R. PARTIDA
JUDGE, 275TH D.C.

MARIO E. RAMIREZ, JR.
JUDGE, 332ND D.C.

NOE GONZALEZ
JUDGE, 370TH D.C.
OVERSEER

LETICIA LOPEZ
JUDGE, 381ST D.C.

L. KENO YASQUEZ
JUDGE, 394TH D.C.

ISRAEL RAMON, JR.
JUDGE, 430TH D.C.

RENEE R. BETANCOURT
JUDGE, 449TH D.C.

- 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 June 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 has been 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 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 47 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 for 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.

HIDALGO COUNTY DISTRICT JUDGES

Recommendation:

Management should ensure that cash bonds are liquidated in a timely manner. In addition, the continued assistance from the Information Technology Department should be requested until the problem has been resolved.

Observation No. 4:

We noted during our review that 40 of 68 online credit card transactions were receipted from 6 to 18 days after date of transaction. Consequently, the applicable case dispositions were not recorded in *Odyssey* in a timely manner. According to the Court Coordinator, the credit card transactions were not receipted in a timely manner due to being short staffed.

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, beginning in July 2017 they started utilizing a 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 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 deposit slips did not contain 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 of this process; however, the process was implemented July 2017.

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.

HIDALGO COUNTY DISTRICT JUDGES

LUIS M. SINGLETERRY
JUDGE, 92ND D.C.

RODOLFO DELGADO
JUDGE, 93RD D.C.

J. R. "BOBBY" FLORES
JUDGE, 139TH D.C.

ROSE GUERRA REYNA
JUDGE, 204TH D.C.

JUAN R. PARTIDA
JUDGE, 275TH D.C.

MARIO E. RAMIREZ, JR.
JUDGE, 332ND D.C.

NOE GONZALEZ
JUDGE, 370TH D.C.
OVERSEER

LETICIA LOPEZ
JUDGE, 388TH D.C.

L. KENO VASQUEZ
JUDGE, 394TH D.C.

ISRAEL RAMON, JR.
JUDGE, 430TH D.C.

RENEE A. BETANCOURT
JUDGE, 449TH D.C.

Observation No. 7:

We noted during our review that all the Close-Out Reports prepared in July 2017 were missing the date on *Part III Acknowledgement and Approval* in which the Justice of the Peace approved the Close-Out Report. According to staff, the Close-Out Reports were not properly prepared due to an oversight; however, this was corrected beginning July 2017.

Pursuant to the "Cash Handling Guidelines and Procedures" prescribed by the County Auditor's Office, the County official and his/her designee must sign and date the Close-Out Report under *Part III Acknowledgement and Approval* to document responsibility for reviewing and approving the Close-Out Report.

Failure to ensure that the Close-Out Report is properly prepared may result in improper reporting.

Recommendation:

Management should ensure that the Close-Out Report is properly prepared. Please refer to the "Daily Close-Out" section of the "Cash Handling Guidelines and Procedures" prescribed by the County Auditor's Office for the minimum procedures to be implemented when performing the daily close-out procedures.

Observation No. 8:

We noted that collections for 4 of 22 days were not deposited at the bank on a daily basis. The deposits were made 2 to 5 days after collections were receipted. According to the Court Coordinator, the deposits were not made daily due to being short staffed.

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 August 25, 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 I 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

HIDALGO COUNTY DISTRICT JUDGES

LUIS M. SINGLETERRY
JUDGE, 12th D.C.

RODOLFO DELGADO
JUDGE, 93rd D.C.

J. R. "BOBBY" FLORES
JUDGE, 139th D.C.

ROSE GUERRA REYNA
JUDGE, 208th D.C.

JUAN R. PARTIDA
JUDGE, 275th D.C.

MARIO E. RAMIREZ, JR.
JUDGE, 312th D.C.

NOE GONZALEZ
JUDGE, 379th D.C.
OVERSEER

LETICIA LOPEZ
JUDGE, 388th D.C.

L. KENO VARGAS
JUDGE, 398th D.C.

ISRAEL RAMON, JR.
JUDGE, 430th D.C.

RENEE R. BETANCOURT
JUDGE, 448th D.C.

**JUSTICE OF THE PEACE
MONTHLY FINES AND FEES COLLECTED
FOR THE MONTH OF: June-17**

Judge: Homero A. Jasso
Precinct No. 4 Place No. 2

City: EDINBURG, TX
Hidalgo County, Texas

PBC

Part I: RECAP OF AMOUNT PAYABLE TO THE COUNTY TREASURER

TOTAL CASH COLLECTED (Receipts #s) JP42-2011-52221-0- THRU JP42-2011-02723 \$64,132.99. X10-A1

LESS: COST ON DEPOSIT 167.00 X7 ✓

ADD: COST ON DEPOSIT LIQUIDATED - X7 ✓

AMOUNT OWED TO COUNTY (Should Match Amt in Part III)

Less: Total amount of remittances to County Treasurer (From Part II)

Total funds due to County Treasurer (Overtransfer Made to Co Treas.)

63,965.99 X3
\$ (167.00)
71,740.94
\$ -58,070.41
(7,774.45) X4-H
(58,237.41)
X1

Part II: REMITTANCES MADE TO THE COUNTY TREASURER

DESCRIPTION	AMOUNT	COMMENT
Total Collections for the Month (See Schedule of Receipts & Deposits)	<u>\$64,132.99</u> <u>58,070.41</u> B1	
Add: Previous Month's Bond Overtransfer <u>Unliquidated Bonds</u>	<u>7,121.95</u> <u>\$0.00</u> X4-I	
<u>Dec '13, Mar '16, Apr '16, Oct '16</u>		
Add: IICSO Monthly "D" Collections Report <u>April '15 "D" Coll</u>	<u>219.66</u> <u>\$0.00</u> X4-I	
<u>June '15 "D" Coll</u>	<u>267.68</u> <u>\$0.00</u> X4-I	
Total Remittances Made to County Treasurer	<u>\$71,740.94</u> <u>58,070.41</u>	

PREPARED BY: [Signature]

DATE PREPARED: 7/3/2017

RECEIVED

JUL 05 2017

Hidalgo County
Auditor's Office

HIDALGO COUNTY AUDITOR'S OFFICE
APPROVED: [Signature]
DATE: 6/7/2017

JUSTICE OF THE PEACE

DATE: 7/3/2017

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, RI-JP-004

REVISED 01/17

X2

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	Statute Fees	Statute Reference	Detail of Fees Collected	GL Acct No	Amount Collected
FINES:					
County Fines (Local Fine)		LOC 113094 PC 12 23		1200-331-10-068-000-0-000	\$ 23,984.70
Texas Parks & Wildlife 85% Fine (State Fine)		TPWC 12 1 7		1100-207-20-000-012-0-000	-
No Safety Belt 50% Fine (State Fine)		TRC 543 1 2 543 413 (1)		1100-207-20-000-023-0-000	186.00
Gross Weight 50% Fine (State Fine)		TRC Sec 621 5 6 (1)		1100-207-20-000-013-0-000	-
School District 50% Fines		State Code § 25093 1 1 (A)		1100-207-30-000-011-0-000	100.00
LOCAL COURT COSTS AND FEES:					
Courthouse Security Adm. Fee (\$3)		C.C.P. Art. 102 04 5		1241-341-10-060-001-0-000	1,134.19
Courthouse Security Fund JP (\$1)		C.C.P. Art. 102 01 7		1245-341-10-060-000-0-000	356.12
Justice Court Technology Fund (\$4)		C.C.P. Art. 102 04 3		1242-341-10-060-000-0-000	1,512.21
Time Payment - @ 40% OF \$25.00 (\$10.00)		LOC 133 103 (1)		1100-341-10-060-001-0-000	-
Time Payment - @ 10% OF \$25.00 (\$2.50)		LOC 133 103 (2)		1100-341-10-060-002-0-000	-
Administrative Local Transaction Fee (\$2)		C.C.P. Art. 102 07 2		1100-341-10-060-003-0-000	848.90
Motor Vehicle Adm. Fee: \$25.00 Annual Fee For Exp. 12 Mo. Exp. No Reg.		TRC Sec 543 563 32 526 512 4 7		1100-341-10-060-004-0-000	350.00
Special Fees				1100-341-10-060-000-0-000	10.00
Deferred Disposition		C.C.P. Art. 48 04 1		M	
Administrative Fee - "Drivers Safety Course" (\$10)		C.C.P. Art. 48 08 1 (1)	10.00	M	
Support of Judiciary Fund (\$ 60)		LOC 131 103		1100-341-10-060-009-0-000	219.67
Traffic Fee (\$3)		TRC 542 403		1100-341-10-060-000-0-000	443.40
Child Safety (\$20-\$25)		C.C.P. Art. 102 04 4 (1)		1100-341-10-060-011-0-000	40.00
Failure to Appear (\$4)		TRC 546 6 TRC 546 207 4 2		1100-341-10-060-012-0-000	-
Seofflaw Fee (\$20)		TRC 562 50 1 (a)		1100-341-10-143-049-0-000	1,425.79
Truancy Prevention and Diversion Fund (\$1)		C.C.P. Art. 102 01 5		1100-341-10-060-013-0-000	346.28
Truancy Court Cost (\$50)		Fam. Code 68 07 1 (a) (1)		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 05 1		1100-207-20-000-003-0-000	-
State General Revenue Fund (\$2.50)		C.C.P. Art. 102 01 5		1100-207-20-000-010-0-000	-
Law Enforcement Education Fund (\$1, \$1.50, \$3.50)		State Code Sec. 4 8 0 2		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)		LOC 133 103 (1)		1100-207-20-000-005-0-000	-
Juvenile Crime and Delinquency Fund (\$25, \$50)		C.C.P. Art. 102 07 2 (a)		1100-207-20-000-007-0-000	1.00
Comprehensive Rehabilitation Fund (\$5)		C.C.P. Art. 102 08 2		1100-207-20-000-008-0-000	-
Fugitive Apprehension Fund (\$5)		C.C.P. Art. 102 09 1 (1)		1100-207-20-000-009-0-000	10.00
Consolidated Court Costs Fund (\$17)		C.C.P. Art. 102 07 3 (1) LOC 133 103 (2)		1100-207-20-000-015-0-000	15,090.74
Compensation Victims Of Crime Fund (\$3, \$5, \$15, \$75)		C.C.P. Art. 56 53 2 (1)		1100-207-20-000-017-0-000	30.00
Judicial & Court Personnel Training Fund (\$1, \$2)		State Code Sec. 56 01 1 (1)		1100-207-20-000-027-0-000	4.30
Correctional Management Institute of Texas Fund (\$ 50)		C.C.P. Art. 102 07 5		1100-207-20-000-029-0-000	1.00
Indigent Legal Services Fee-JP (\$6)	30	State Code Sec. 101 141 2 (1)		1100-207-20-000-004-0-000	178.00
State Traffic Fee-Subtitle C (\$70)		TRC Sec 542 4 31		1100-207-20-000-035-0-000	4,434.93
Jury Service Fee (\$4)		C.C.P. Art. 102 19 43		1100-207-20-000-053-0-000	1,464.21
Support of Judiciary Fund (\$5.40)		LOC 131 103		1100-207-20-000-054-0-000	1,966.65
Birth Certificate Fee (\$1.80)		HISC 191 02 0 0		1100-207-20-000-039-0-000	-
Defensive Driving Record Fee (\$12)		C.C.P. Art. 48 05 1 (1)		1100-207-20-000-057-0-000	-
Indigent Defense Representation Fund (\$2)		LOC 133 103 001 12 23		1100-207-20-000-059-0-000	722.02
Moving Violation Fee (\$0.10)		C.C.P. Art. 102 02 0 0		1100-207-20-000-061-0-000	27.91
Safety Seat Violation Fee (\$0.15)		TRC 548 412 0 31		1100-207-20-000-062-0-000	-
Failure to Appear (\$20)		TRC 546 6 TRC 546 207 4 2		1100-207-20-000-066-0-000	-
Electronic Filing Fee - Civil (\$10)		GO 101 14 1 CC 51 55		1100-207-20-000-070-0-000	293.00
Truancy Prevention and Diversion Fund (\$1)		C.C.P. Art. 102 01 5		1100-207-20-000-073-0-000	346.26
Texas Home Visiting Program Contribution (\$5)		HISC 191 02 41 CC 118 01 0 0		1100-207-20-000-074-0-000	-
ARREST WARRANT FEES: STATE					
D.P.S. (\$3, \$5, \$35, \$50)		C.C.P. Art. 102 01 2		1100-207-20-000-019-0-000	1,728.38
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	-
U.T.P.A. (\$3, \$5, \$35, \$50)				1100-207-20-000-022-0-000	-
ARREST WARRANT/SERVICE FEES: COUNTY					
Sheriff Fees:					
Constable Fees				1100-342-10-060-001-0-000	92.26
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	-
Precinct #4				1100-342-10-294-000-0-000	2,194.91
Precinct #5				1100-342-10-295-000-0-000	-
Precinct #6				1100-342-10-296-000-0-000	-
Precinct #7				1100-342-10-297-000-0-000	-
Precinct #8				1100-342-10-298-000-0-000	-
Precinct #9				1100-342-10-299-000-0-000	-
Precinct #10				1100-342-10-300-000-0-000	-
District Attorney Fees					
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	-
Due to Others					
Warrant Fees-Out of County Service Fees 72% Tax Enforcement Agencies		C.C.P. Art. 102 31 2 & 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	-
Restitution				1100-202-00-000-014-0-000	-
Failure to Appear-Omnibase (\$0)				1100-202-00-000-019-0-000	-
Delinquent Fees				1100-202-00-000-001-0-000	2,816.64
Justice Fees (Local Fees)					
Small Claims Court Filing Fee (\$25)		LOC 118 121 114 122	725.00	1100-341-10-060-001-0-000	515.10
Debt Claim Fee (Justice Court Filing Fee) (\$25)		LOC 118 121 118 122	-	1100-341-10-060-001-0-000	1,815.00
Landlord & Tenant Eviction Filing Fee (Available Court & Detainer Court) (\$35)		LOC 118 121 118 122	-	-	-
Transcript Fees (\$10)		LOC 118 121 118 123 (1)	-	-	-
Appeal Fees (\$10)			-	-	-
Abstract Fees (\$5)			65.00	-	-
Writ Filing Fee (\$5)		LOC 118 121 118 123 (1)	1,624.00	-	-
Issuing other Documents (\$1 1st pg., 25 for each add'l pg)		LOC 118 121 118 123 (1)	-	-	-
Certified Copies of Court Papers (\$2 1st pg., 25 for each add'l pg)		LOC 118 121 118 123 (1)	-	-	-
Probable Cause Tow Hearing Fee (\$20)		LOC 118 121	-	-	-
Birth Certificates (\$22 each)		LOC 11 110 1 4	-	-	-
Death Certificates (\$20 each, each add'l \$3)		HISC 191 00 45 3 1 1	-	1100-341-10-060-001-0-000	-
Preservation of Vital Statistics Fee (\$1 each)		HISC 191 00 45 3 1 2	-	1100-341-10-060-001-0-000	-
Jury Fees (Civil \$22, Criminal \$3)		HISC Sec 171 00 45 3 1 3 Rules of Civil Proc., Rule 44.1 & 45.1 C.C.P. 102 01 4	-	1100-341-10-060-006-0-000	-
TOTAL AMOUNT DUE TO THE COUNTY TREASURER:					\$ 63,965.99

TOTAL AMOUNT DUE TO THE COUNTY TREASURER:

\$ 63,965.99

[illegible]

2

X2

Justice of the Peace Homer Jasso Schedule of Adjustments For the Month Ended June 30, 2017

WFPREC22
Total

Receipt Number	Case Number	Party	Offense	Off Date	Date	ABC	CCC	CFF	CHS	CHSP	CO	CRF	CSF	DEL	DPH	DPS	EFF	IDRF	IKD	KTF	JSF	LTF	NVF	SCOF	SDF	SF	SUTC	SIFS	SO	STF	TPDC	TPDS	UTFC	WAR	Total	
IND 55 has been over assessed	IP42-2017-02426	3BU Family Ltd	Nicole Reyna	6/12/2017	-	-	-	25	-	-	-	-	-	-	-	-	-	10	-	10	-	-	-	-	-	-	75	-	-	-	-	-	-	-	-	120.00

Plases enter disposition date.

IP42-2017-02452	TR17 1860-142	CARVALAL, RAFAEL	Safety Seat Syst. Child	4/16/2017	6/14/2017	-	-	40.0	-	3.00	1.00	12.5	12.5	-	-	5.00	-	2.00	-	4.00	4.00	2	0.10	-	-	-	0.60	5.40	-	30.0	1.00	1.00	3.00	-	-	122.10
IP42-2017-02612	TR17-1812-142	CARMONA	Safety Seat Syst. Child	5/27/2017	6/16/2017	-	-	40.0	-	3.00	1.00	12.5	12.5	-	-	5.00	-	2.00	-	4.00	4.00	2	0.10	-	-	-	0.60	5.40	-	30.0	1.00	1.00	3.00	-	-	127.10
IP42-2017-02638	TR17 3040-142	GARCIA, LUIS A GRANADOS,	No Safety Belt <17	5/12/2017	6/27/2017	-	-	10.8	-	0.81	0.27	4.00	4.0	-	-	1.35	-	0.54	-	1.08	1.08	-	-	-	-	0.16	1.46	-	8.1	0.27	0.27	0.81	-	-	35.00	
IP42-2017-02680	TR17 1105-142	RODRIGUEZ, JAVIER	Speeding	3/4/2017	6/28/2017	-	-	40.0	-	3.00	1.00	39	-	-	-	5.00	-	2.00	-	4.00	4.00	2	0.10	-	-	0.60	5.40	-	30.0	1.00	1.00	3.00	-	-	141.10	

Based on offense type, STF \$30 and UTFC \$3 should not have been assessed.

IP42-2017-02615	TR17-2837-142	FRIEDRICHS, AUSTIN CONNOR	No Safety Belt	5/29/2017	6/16/2017	-	-	40.0	-	3.00	1.00	50	-	-	-	5.00	-	2.00	-	4.00	4.00	2	-	-	-	0.60	5.40	-	30.0	1.00	1.00	3.00	-	-	152.00

Based on disposition date, TP \$25 should have been assessed. In addition, DEL has been under assessed, should have been \$16.50.

IP42-2017-02333	IP03-11-236	SANCHEZ, KRISTINA	Speeding	11/17/2003	6/7/2017	-	-	-	-	-	-	-	-	69.00	-	-	-	-	-	-	-	-	-	20.00	-	-	-	-	-	-	-	-	-	50	299.00

DEL has been over assessed, should have been \$38.10.

IP42-2017-02619	IP04-01-1291	ACEVEDO, BECKY	Speeding	1/23/2004	6/16/2017	-	-	40.0	-	3.00	-	20	-	54.08	5.00	-	-	-	-	4.00	-	2	-	20.00	-	-	-	-	-	30.0	-	3.00	-	-	181.08

Based on disposition date, TP \$25 should have been assessed. In addition, DEL has been over assessed, should have been \$90.20.

IP42-2017-02140	IP05-05-221	ALANIS, GABRIELA	Speeding	5/17/2005	6/7/2017	-	-	40.0	-	3.00	-	109	-	97.80	5.00	-	-	-	-	4.00	-	2	-	20.00	-	-	-	-	-	30.0	-	3.00	-	-	373.80

DEL has been over assessed, should have been \$22.20.

IP42-2017-02685	IP05-01-1157	Failure Vaccine Dog/Cat	1/11/2005	6/29/2017	-	-	40.0	-	3.00	-	-	-	92.20	-	-	-	-	-	4.00	-	2	-	20.00	-	-	-	-	-	5	-	-	-	-	171.20
IP42-2017-02421	IP05-06-020	GARCIA, JANNETTE	No DL (When Unlik)	5/17/2005	6/12/2017	-	-	40.0	-	3.00	-	-	-	87.00	5.00	-	-	-	4.00	-	2	-	20.00	-	-	-	-	-	-	-	-	-	-	161.00
IP42-2017-02420	IP05-05-021	GARCIA, JANNETTE	No Liability Ins	5/17/2005	6/12/2017	-	-	40.0	-	3.00	-	-	-	113.70	5.00	-	-	-	4.00	-	2	-	20.00	-	-	-	-	-	-	-	-	-	-	193.70
IP42-2017-02683	IP04-09-575	ZAVALA, LOURDES	Restrain Dog/Cat	8/28/2004	6/29/2017	-	-	40.0	-	3.00	-	-	-	80.78	-	-	-	-	4.00	-	2	-	20.00	-	-	-	-	-	5	-	-	-	-	154.78
IP42-2017-02684	IP05-01-1156	ZAVALA, LOVERDE	Restrain Dog/Cat	1/11/2005	6/29/2017	-	-	40.0	-	3.00	-	-	-	97.20	-	-	-	-	4.00	-	2	-	20.00	-	-	-	-	-	5	-	-	-	-	171.20

DEL has been over assessed, should have been \$28.20.

IP42-2017-02618	IP04-01-1293	ACEVEDO, BECKY	No DL (When Unlik)	1/23/2004	6/16/2017	-	-	40.0	-	3.00	-	20	-	53.78	5.00	-	-	-	4.00	-	2	-	20.00	-	-	-	-	-	-	-	-	-	-	147.78

Based on disposition date, TP \$25 should have been assessed. In addition, DEL has been over assessed, should have been \$117.20.

IP42-2017-02336	IP05-05-222	ALANIS, GABRIELA	No Liability Ins	5/17/2005	6/7/2017	-	-	40.0	-	3.00	-	275	-	119.70	5.00	-	-	-	4.00	-	2	-	20.00	-	-	-	-	-	-	-	-	-	-	-	468.70

CO and SVS50 have been split incorrectly, should have been CO \$24.50 and SVS50 \$24.50. In addition, DEL has been over assessed, should have been \$49.50.

IP42-2017-02708	IP06-06-244	GUERRA, NORMA	No Safety Belt	5/25/2006	6/10/2017	-	-	40.0	-	3.00	1.00	49	-	64.50	5.00	-	-	-	4.00	4.00	2	-	20.00	-	-	0.60	3.40	-	30.0	-	3.00	-	-	-	229.50

Based on disposition date, TP \$25 should have been assessed. In addition, DEL has been under assessed, should have been \$104.40.

IP42-2017-02729	IP06-06-267	PLEAK, MARILYN A	Speeding	5/27/2006	6/11/2017	-	-	40.0	-	3.00	1.00	157	-	96.90	5.00	-	-	-	4.00	4.00	2	-	20.00	-	-	0.60	3.40	-	30.0	-	3.00	-	50	419.90

DEL has been over assessed, should have been \$22.30.

IP42-2017-02504	IP06-07-435	MONTELONGO, MONTELONGO	Speeding	7/11/2006	6/16/2017	-	-	40.0	-	3.00	1.00	125	-	87.30	5.00	-	-	-	4.00	4.00	2	-	20.00	-	-	0.60	3.40	-	30.0	-	3.00	-	-	378.30

Based on disposition date, TP \$25 should have been assessed. In addition, DEL has been under assessed, should have been \$118.50.

IP42-2017-02411	IP07-05-017	SEKHA, CHRISTINE	Minor in Possession of A	4/6/2007	6/12/2017	5	40.0	-	3.00	1.00	237	-	111.00	-	-	-	-	-	4.00	4.00	2	-	20.00	-	-	0.60	3.40	-	-	-	-	50	-	481.00

DEL has been over assessed, should have been \$36.60.

IP42-2017-02396	IP08-05-297	MALDONADO, DAVID JOEL ROSAS	Speeding	4/6/2008	6/12/2017	-	-	33.7	-	2.52	0.84	-	-	40.25	4.21	-	-	1.48	-	3.36	3.36	2	-	16.82	-	0.52	4.54	-	25.2	-	2.52	-	-	181.50

DEL has been over assessed, should have been \$29.50.

IP42-2017-02707	IP08-07-444	GUERRA, NORMA	Speeding	6/14/2008	6/30/2017	-	-	40.0	-	3.00	1.00	145	-	94.50	5.00	-	-	2.00	-	4.00	4.00	2	-	20.00	-	-	0.60	5.40	-	30.0	-	3.00	-	-	359.50

Justice of the Peace Homer Jasso
Schedule of Adjustments
For the Month Ended June 30, 2017

Receipt Number	Case Number	Party	Offense	Off Date	Date	ABC	CCC	CFF	CIIS	CHSJP	CD	CRF	CSF	DEL	DPSr	EFF	IDRF	IND	ICTF	JSF	LTF	MVF	SCOF	SDF	SF	SJFC	SJFS	SO	SIT	TPDC	TPDS	UTTC	WARR	WFPREC42	Total		
DEL has been over assessed, should have been \$26.10; HERMANDEZ, LUIS																																					
JP42-2017-02343	JP08-12-843	JEJUS	No Liability Ins	12/14/2008	6/7/2017	-	-	-	3.00	1.00	-	-	-	123.60	5.00	-	2.00	-	4.00	4.00	2	-	20.00	-	20.00	-	0.60	5.40	-	-	-	-	-	-	-	210.60	
JP42-2017-02346	JP08-12-844	JEJUS	Expired License Plates	12/14/2008	6/7/2017	-	-	-	3.00	1.00	-	-	-	90.90	5.00	-	2.00	-	4.00	4.00	2	-	20.00	-	20.00	-	0.60	5.40	-	-	-	-	-	-	-	177.90	
JP42-2017-02366	JP09-01-508	MUNIZ	No Liability Ins	12/31/2008	6/9/2017	-	-	-	3.00	1.00	-	-	-	123.60	5.00	-	2.00	-	4.00	4.00	2	-	20.00	-	20.00	-	0.60	5.40	-	-	-	-	-	-	-	210.60	
Based on offense type, MYF 50.10 should have been assessed. In addition, DEL has been over assessed, should have been \$75.02																																					
JP42-2017-02398	JP10-05-236	MICO, ROSE MARIA	No DL (When Unlik)	5/4/2010	6/12/2017	-	-	-	3.00	1.00	166	-	-	90.90	5.00	-	2.00	-	4.00	4.00	2	-	20.00	-	20.00	-	0.60	5.40	-	-	-	-	-	-	-	343.90	
Based on offense type, MYF 50.10 should have been assessed. In addition, DEL has been under assessed, should have been \$30.94																																					
JP42-2017-02519	JP10-06-499	SERNA, LUIS	No DL (When Unlik)	6/1/2010	6/20/2017	-	-	-	3.00	1.00	166.3	-	-	90.90	5.00	-	2.00	-	4.00	4.00	2	-	20.00	-	20.00	-	0.60	5.40	-	-	-	-	-	50	394.00		
Based on offense type, MYF 50.10 should have been assessed. In addition, DEL has been under assessed, should have been \$51.06																																					
JP42-2017-02351	JP10-05-486	SALINAS, MARIA TUDITH	Safety Seat Syst Child	5/9/2010	6/7/2017	-	-	-	3.00	1.00	50.1	-	-	51.03	5.00	-	2.00	-	4.00	4.00	2	-	20.00	-	20.00	-	0.60	5.40	-	-	30.0	-	3.00	-	-	221.13	
DEL has been over assessed, should have been \$28.13; HERMANDEZ,																																					
JP42-2017-02590	JP15-03-531	GILBERTO JR	Speeding	2/70/2015	6/23/2017	-	-	-	3.00	1.00	205	-	-	113.13	-	-	2.00	-	4.00	4.00	2	0.10	20.00	-	20.00	-	0.60	5.40	5	30.0	1.00	1.00	3.00	-	-	440.23	
Based on offense type, SJF \$30 and UTTC \$3 should not have been assessed. Transportation code, Sec. 273.003. (c) An offense under this section is a misdemeanor punishable by a fine of not less than \$25 or more than \$500																																					
In addition, DEL has been over assessed, should have been \$24.23.																																					
JP42-2017-02640	TR15-1317 M2	PEREZ, ROSE ANGEL	Fail to Secure Load	6/18/2015	6/27/2017	-	-	-	3.00	1.00	-	-	-	67.73	-	5.00	-	2.00	-	4.00	4.00	2	0.10	20.00	-	20.00	-	0.60	5.40	-	30.0	1.00	1.00	3.00	-	-	189.33
DEL has been over assessed, should have been \$26.73; PERA-GUTIERREZ,																																					
JP42-2017-02661	TR15-0709 M2	UNDA MANISCLA	No DL (When Unlik)	10/23/2015	6/28/2017	-	-	-	3.00	1.00	-	-	-	46.50	-	5.00	-	2.00	-	4.00	4.00	2	0.10	20.00	-	20.00	-	0.60	5.40	-	1.00	1.00	-	-	-	135.60	
Based on offense date, JSE \$4 should have been assessed. In addition, CC \$40 has been over assessed.																																					
JP42-2017-02460	JP05-11-520	VENEGAS, JORGE EL	Issuance of Bad Check	6/13/2005	6/14/2017	-	-	-	3.00	-	99.00	-	-	-	-	-	-	-	-	4.00	2	-	-	-	-	-	-	-	-	-	-	-	-	-	-	153.00	
CO and SDF were split incorrectly, should have been CO \$50.50 and SDF \$50.50																																					
JP42-2017-02642	TR17-002B M2	VALLE, JAVIER GARCIA	Parent Contributing Mor	5/9/2017	6/27/2017	-	-	-	3.00	1.00	51.00	-	20	-	-	-	-	2.00	-	4.00	4.00	2	-	-	50	-	0.60	5.40	-	1.00	1.00	-	-	-	-	185.00	

Justice of the Peace Homero A. Jasso
Precinct 4, Place 2
Schedule of Bonds on Deposit
As of June 30, 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

EXHIBIT B

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
2017				
47	6/20/2017	JP42-2017-02537	CRNT17-0109-J42	167.00
Sub-Total				<u>\$ 7,288.95</u>
April 2015 jail payments				219.00
June 2015 jail payments				<u>267.00</u>
Total				<u><u>\$ 7,774.95</u></u>

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 31, 2017

The Honorable Laura Hinojosa
Hidalgo County District Clerk
100 N. Closner, 1st Floor
Edinburg, Texas 78540

Re: Review of the *Monthly Fees Report* and Supporting Documentation
For the Month of April 2017

Dear Ms. Hinojosa:

We have conducted a limited scope review of the *Monthly Fees Report* and supporting documentation for the month of April 2017 pursuant to Local Government Code §115.002 (a) and (b), 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 Fees Report* for the month of April 2017. Our review was not intended to be a detailed study of every relevant control system, procedure, or transaction. Accordingly, the opportunities for improvement presented in this report may not be all-inclusive of areas where improvements could be made.

The responsibility for sound internal controls 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 Fees Report*, and fee schedules. The following procedures were performed:

- Reviewed the submittal date of the *Monthly Fees Report* to the County Auditor's Office to determine if the report and supporting documentation were received within five days after the last day of the month pursuant to Local Government Code §114.001 (b).
- Verified the signature on the *Monthly Fees Report* to ensure that the report was signed by an authorized signatory as documented on the "Authorized Signatories Form."
- Verified the mathematical accuracy of the *Monthly Fees Report* by footing and cross-footing the report.

HIDALGO COUNTY DISTRICT JUDGES

LUIS W. SINGLETERRY
JUDGE, 82ND D.C.

RODOLFO DELGADO
JUDGE, 83RD D.C.

J. R. "BOBBY" FLORES
JUDGE, 139TH D.C.

ROSE GUERRA REYNA
JUDGE, 204TH D.C.

JUAN R. PARTIDA
JUDGE, 275TH D.C.

MARIO E. RAMIREZ, JR.
JUDGE, 332ND D.C.

NOE GONZALEZ
JUDGE, 370TH D.C.
OVERSEER

LETICIA LOPEZ
JUDGE, 388TH D.C.

L. KENO VASQUEZ
JUDGE, 388TH D.C.

ISRAEL RAMON, JR.
JUDGE, 430TH D.C.

RENEE R. BETANCOURT
JUDGE, 449TH D.C.

- Verified that collections per the *Monthly Fees 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.
- Verified that the jail time ordered to be served by the defendant as stated on the Judgment Order agreed to the jail time reported on the Sheriff's "D" Monthly Report.
- Verified the sequence of receipts per the *Monthly Fees Report* agreed to *Odyssey's* Receipt Journal Reports for civil and criminal collections. In addition, verified that receipts followed sequential order.
- Reviewed randomly selected receipts to determine if fines, 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, *Daily Revenue Remittance Reports*, *Monthly Fees Report*, and mail logs to verify proper completion.
- Reviewed and verified randomly selected receipts per method of payment for 5 days to determine if money orders, checks, credit cards, E-files, and cash were properly receipted and deposited.
- Reviewed and verified that the number of cases and motions for civil filing fees were correctly reported on the *Monthly Fees Report*.

Conclusion:

Total collections for the month of April 2017 were \$471,764.16. Based on the results of our review, we have concluded that fines, fees, and court costs collected 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 observation.

Observation No. 1:

We reviewed a sample of receipts issued during the month of April 2017 to determine if fines, fees, and court costs were properly allocated and reported.

The results of our review revealed that 69 of the receipts tested (Exhibit A) contained errors in the allocation of fines, fees, and court costs. 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 and various *Odyssey* programming errors were corrected. The adjustments resulting from human error have not been completed. According to the Accountant, due to an oversight, staff did not verify that the fines, fees, and court costs were correct prior to taking in a payment.

There are numerous statutes that require the District Clerk to collect 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 adequate 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*.

HIDALGO COUNTY DISTRICT JUDGES

LUIS M. SINGLETERRY
JUDGE, 12TH D.C.

RODOLFO DELOADO
JUDGE, 10TH D.C.

J. R. "BOBBY" FLORES
JUDGE, 13TH D.C.

ROSE GUERRA REYNA
JUDGE, 20TH D.C.

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JUDGE, 39TH D.C.

ISRAEL RAMON, JR.
JUDGE, 43RD D.C.

RENEE R. BETANCOURT
JUDGE, 46TH D.C.

- 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.

Please provide a written management response to the observation noted above by August 18, 2017.

If you have any questions, please contact Marissa Castillo, Internal Auditor II, at 318-2511 ext. 4650, Yvonne Torres, Revenue Audit Supervisor at ext. 4642 or Arcy B. Duran, CPA, Director of Audit, at ext. 4645.

Respectfully,


Ray Eufrazio, CPA
County Auditor

Enclosures: Copy of *Monthly Fees Report* and Exhibits

cc: Mr. Valde Guerra, County Executive Officer

HIDALGO COUNTY DISTRICT JUDGES

LUIS M. SINGLETERRY JUDGE, 12 th D.C.	RODOLFO DELGADO JUDGE, 13 th D.C.	J. R. "BOBBY" FLORES JUDGE, 13 th D.C.	ROSÉ GUERRA REYNA JUDGE, 20 th D.C.	JUAN R. PARTIDA JUDGE, 27 th D.C.	MARIO E. RAMIREZ, JR. JUDGE, 33 rd D.C.	NOE GONZALEZ JUDGE, 37 th D.C. OVERSEER	LETICIA LOPEZ JUDGE, 38 th D.C.	L. KENO VASQUEZ JUDGE, 39 th D.C.	ISRAEL RAMON, JR. JUDGE, 43 rd D.C.	RENEE R. BETANCOURT JUDGE, 44 th D.C.

HIDALGO COUNTY DISTRICT CLERK MONTHLY FEE REPORT

PAGE 1 OF 3

FOR THE MONTH OF APRIL 2017

DISTRICT COURT FEES (LGC 133 151(a)(1)&(a)(2))

OF
CASES

DIVORCE & FAMILY LAW CASES

272 Cases To Report = \$ 12,111.34

PARTIAL PAYMENT

1100-207-20-000-051-0-000 \$ 12,111.34

OTHER THAN DIVORCE/FAMILY

478 Cases To Report = \$ 23,886.73

PARTIAL PAYMENT

1100-207-20-000-052-0-000 \$ 23,886.73

INDIGENT LEGAL SERVICES (LGC 133 *52 (a)(1)-(2))

DIVORCE & FAMILY LAW CASES

309 Actors To Report = \$ 1,545.00

PARTIAL PAYMENT

OTHER THAN DIVORCE/FAMILY

569 Actors To Report = \$ 5,715.79

PARTIAL PAYMENT

1100-207-20-000-050-0-000 \$ 5,715.79

JUDICIAL SUPPORT FEE (LGC 133 *54)

@37 CC AFTER 12/1/05

3 Cases To Report = \$ 91.97

PARTIAL PAYMENT

JUDICIAL SUPPORT FEE (LGC 133 154)

@542 CC AFTER 1/1/08

74 Cases To Report = \$ 31,135.91

PARTIAL PAYMENT

1100-207-20-000-055-0-000 \$ 31,135.91

FAMILY PROTECTION FEE (GC 51 951) AFTER 6/15/07 @ \$15.00

1100-341-10-090-011-0-000 \$ 3,015.00

CLERK COST (GC 51 317 (b)(1)&(b)(1))

\$ 37,630.48

OTHER CLERK COST (GC 51 317-319)

\$ 35,785.64

TIME PAYMENT (LGC 133 103) @ \$10.00

\$ 1,307.86

PHOTO & CERTIFIED COPIES (GC 51 319 (b)(7)-(8))

\$ 19,587.37

OTHER FEES:

REGISTRY ADMINISTRATION FEE (LGC 117 055)

\$ 1,168.53

REGISTRY ADMINISTRATION INTEREST (LGC 117 054)

\$ 114.16

NSF CHECK FEE (LGC 118 141)

\$ 30.00

STOP PAYMENT CHARGE (LGC 118 141 (b)(1)-(2))

\$ -

TOTAL CLERK'S FEES

1100-341-10-090-001-0-000 \$ 95,622.04

INTEREST EARNED FOR THE MONTH OF

APRIL 2017

COURT FEES:

DISTRICT ATTORNEY (CCP 102 008)

1100-341-10-090-008-0-000 \$ -

DISTRICT ATTORNEY BOND FORFEITURES COMMISSIONS (GC 41 005)

1100-341-10-090-007-0-000 \$ 347.63

PROTECTIVE ORDER (D.A. FEES FC 71 04) @ \$150.00

1100-341-10-090-008-0-000 \$ 70.00

TIME PAYMENT ADMINISTRATION OF JUSTICE (LGC 133 103) @ \$2.50

1100-341-10-090-003-0-000 \$ -

TIME PAYMENT (LGC 133 103) @ \$12.50

1100-341-10-090-002-0-000 \$ 326.96

LOCAL (CRIMINAL) TRANSACTION FEE (CCP 102 072) @ \$2.00

1100-207-20-000-005-0-000 \$ 1,634.82

APPELLATE JUD. SYS. FUND (GC 22 214) @ \$5.00

1100-341-10-090-003-0-000 \$ 2,392.00

STATEWIDE FILING FEE (GC 51 951) 9/1/15 @ \$30.00

1100-207-20-000-001-0-000 \$ 3,003.31

MASTER COURT FEES (14 82 FC) @ \$7.00

1100-207-20-000-066-0-000 \$ 24,169.90

JURY FEES (CCP 102 004) 1/1/16 @ \$40.00

1100-341-10-090-004-0-000 \$ -

PASSPORT EXECUTION FEE @ \$25.00

1100-341-10-090-006-0-000 \$ 8,643.56

PASSPORT PHOTO FEE @ \$15.00

1100-341-10-090-013-0-000 \$ 5,175.00

RECORDS ARCHIVE AND PRESERVATION FEE (GC 51 305, 8/31/09) @ \$5.00

1100-341-10-090-014-0-000 \$ 1,150.00

DOMESTIC RELATIONS OFFICE FEE (FC 203 005)

1100-341-10-090-015-0-000 \$ 8,254.65

E-FILE TRANSACTION FEE (GC 72 031) 1/1/14 @ \$2.00

1100-341-10-090-016-0-000 \$ 4,150.24

TAX A/C SCOFFLAW FEE (TC 502 013 (f)) @ \$20.00

1100-341-10-090-018-0-000 \$ 13,684.00

SHERIFF FEES (CCP 102 011)

\$ 18,259.98

1100-341-10-140-050-0-000 \$ 1,635.68

SHERIFF FEES (HCSO)

\$ 1,517.59

CONSTABLE FEES (CCP 102 011)

PCT 1

1100-342-10-090-001-0-000 \$ 19,777.57

PCT 2

1100-342-10-291-000-0-000 \$ 2.56

PCT 3

1100-342-10-292-000-0-000 \$ 2,321.10

PCT 4

1100-342-10-293-000-0-000 \$ 4,711.69

PCT 5

1100-342-10-294-000-0-000 \$ 1,307.84

PUBLIC DEFENSE ATTORNEY'S FEES (CCP 26 05)

1100-342-10-295-000-0-000 \$ -

FINES (LGC 113 004)

1100-351-20-090-001-0-000 \$ 10,551.39

BOND FORFEITURES (CCP 22 16)

1200-351-10-090-000-0-000 \$ 59,591.15

PRE-TRIAL DIVERSION PROGRAM FEES (CCP 102 012 (a))

1200-352-10-090-001-0-000 \$ 595.00

COURTHOUSE SECURITY FUND (291 008 LGC 102 017 (CCP))

1225-341-10-080-000-0-000 \$ 1,500.00

CIVIL FILINGS X \$5.00 = \$ 3,710.12

FELON CONV. X \$5.00 = \$ 722.39

MISD CONV. X \$3.00 = \$ -

COUNTY RECORDS PRESERVATION (GC 51 708)

1238-341-10-090-001-0-000 \$ 7,391.94

COUNTY RECORDS MANAGEMENT & PRESERVATION (GC 51 317 (CCP 102 005))

1238-341-20-090-001-0-000 \$ 7,954.25

CIVIL FILINGS X \$5.00 = \$ 4,543.19

CRIM CONV. X \$22.50 = \$ 3,411.31

DISTRICT CLERK RECORDS MANAGEMENT & PRESERVATION (GC 51 317 (b)(4))

1235-341-10-090-000-0-000 \$ 4,922.34

CIVIL FILINGS X \$5.00 = \$ 4,548.19

CRIM FILINGS X \$2.50 = \$ 274.15

COURT REPORTER SERVICE FEE (GC 51 601) @ \$15.00

1239-341-10-090-001-0-000 \$ 9,084.74

JUVENILE DELINQUENCY PREVENTION FUND (CCP 102 017) @ \$5.00

1240-341-10-090-001-0-000 \$ -

LAW LIBRARY FEES (LGC 323 023) @ \$30.00

1241-341-10-090-001-0-000 \$ 21,120.01

OTHER COURT FEES

CRIMINAL CLERK FEE (CCP ART. 102 005)

\$ 5,949.02

LAW ENFORCEMENT LAB COSTS (CCP ART. 42 *2 SEC. 1)

\$ -

CRIME STOPPERS - ADULT PROBATION DEPT

\$ -

MOTHERS AGAINST DRUNK DRIVING

\$ -

WOMEN TOGETHER EMERGENCY SHELTER

\$ -

ESTRELLA'S HOUSE

\$ -

ATTORNEY ADULT TEM

\$ -

SUBTOTAL

\$ 5,949.02

LESS LAW ENFORCEMENT LAB COSTS

\$ -

LESS CRIME STOPPERS

\$ -

LESS MOTHERS AGAINST DRUNK DRIVING

\$ -

LESS WOMEN TOGETHER EMERGENCY SHELTER

\$ -

LESS ESTRELLA'S HOUSE

\$ -

LESS ATTORNEY ADULT TEM

\$ -

TOTAL OTHER COURT FEES

1100-341-10-090-005-0-000 \$ 5,949.02

WOMEN
5/15/17

X2

HIDALGO COUNTY DISTRICT CLERK MONTHLY FEE REPORT

PAGE 2 OF 3

FOR THE MONTH OF APRIL 2017

CONSOLIDATED COURT COST (LGC 133 102)

1104

A&B MISO \$43.00 V SD \$40.00

A&B MISO \$40.00 M SD \$17.00

FE \$133.00

1100-207-20-000-015-0-000 \$ 18,697.78

CRIMINAL JUSTICE FEES (CCP 102 51)	PR CR 9/31/97 FEL \$20.00 MISO \$12.00	1100-207-20-000-023-0-000 \$ 2.58
BREATH ALCOHOL TESTING (CCP 102 016)	9/1/97-8/31/97 \$30.00	1100-207-20-000-009-0-000 \$ -
COMPREHENSIVE REHABILITATION (CCP 102 81)	9/1/97-8/31/97 \$25.00	1100-207-20-000-008-0-000 \$ 3.22
LAW ENFORCE EDUC. FUND (GC 415 082)	\$15.00	1100-207-20-000-011-0-000 \$ 0.45
CRIME STOPPERS (CCP 102 013) \$2.00	9/1/89-8/31/97 \$2.00	1100-207-20-000-014-0-000 \$ 0.26
ABUSED CHILDREN'S COUNSELING (CCP 37 072)		1100-207-20-000-016-0-000 \$ -
JUVENILE CRIME & DELINQUENCY (CCP 102 075 (m))	9/1/97-8/31/01 \$20.25 9/1/01-12/31/03 \$20.50	1100-207-20-000-007-0-000 \$ 2.95
FUGITIVE APPREHENSION FUND (CCP 102 19)	9/1/97-12/31/03 \$5.00	1100-207-20-000-009-0-000 \$ 33.66
CRIME VIC. COMP. FUND (CCP 56 55)	FEL \$45.00 MISO \$35.00	1100-207-20-000-017-0-000 \$ 308.75
JUDICIAL & COURT PERSON. TRAINING (GC 56 001)	9/1/85-8/30/99 \$11.00 9/31/99-12/31/03 \$2.00	1100-207-20-000-027-0-000 \$ 12.52
CORRECTIONAL MGMT. INST. OF TX (CCP 102 075(n))	9/1/01-12/31/03 \$3.50	1100-207-20-000-029-0-000 \$ 2.57

STATE AGENCY ARREST FEES (CCP 102 011, LGC 133 104,

DPS

\$5.00 Arrest

TABC

\$5.00 Arrest

P&W

\$5.00 Arrest

DNA TESTING FEE (CCP 102 020 GC 411 147(a)(1) or (a)(2) \$250.00 GC 411 147(a)(2) \$50.00)

JUVENILE PROBATION DIVERSION FUND (FC ART 54 0411) \$20.00

JURY SERVICE FUND (SB 1704) \$54.00

JUDICIAL SUPPORT FEE - STATE (LGC 133 105) \$33.40

JUDICIAL SUPPORT FEE - COUNTY (LGC 133 105) \$30.60

STATE TRAFFIC FEE (TRC 542 4031)

AFTER 9/1/03 \$30.00

NONDISCLOSURE FEE (GC 411 081(d)(ii))

CASES

AFTER 9/1/03 \$28.00

EXPUNGEMENT OF OFFENSES FOR MINORS (CCP 102 008 AND GC 103 021) AFTER 1/1/06 \$30.00

ORIG COURT FEE-STATE (CCP 102 0178) AFTER 6/15/07

EVS TRAUMA FUND (CCP 102 0185 PC CHAP.49)

AFTER 1/1/04 \$100.00

INDIGENT DEFENSE REPRESENTATION FUND (LGC 133 107)

AFTER 1/1/08 \$2.00

DNA COMMUNITY SUPERVISION - DNA TESTING (CCP 102 020, AFTER 1/1/10 \$34.00

DNA COMMUNITY SUPERVISION - JUVENILE - DNA TESTING (CCP 102 020, AFTER 1/1/10 \$50.00

COUNTY & DISTRICT COURT TECHNOLOGY FUND (CCP 102 0169) AFTER 1/1/10 \$4.00

COUNTY CHILD ABUSE PREVENTION FUND (CCP 102 0186) AFTER 1/1/06 \$100.00

MENTAL HEALTH EXPERTS COMPENSATION

RESTITUTION FEE - STATE (CCP 42 037)

AFTER 1/1/06 \$56.00

RESTITUTION FEE - COUNTY (CCP 42 037)

AFTER 1/1/06 \$56.00

FAILURE TO APPEAR - STATE (TRANS. CODE 706 006-007)

AFTER 7/5/11 \$320.00

FAILURE TO APPEAR - DISTRICT CLERK (TRANS. CODE 706 006-007)

AFTER 7/5/11 \$34.00

FAILURE TO APPEAR - OMNI-BASE (TRANS. CODE 706 006-007)

AFTER 7/5/11 \$50.00

E-FILE COST ON CONVICT ON FEE (GC 102 0415) 9/1/13 \$5.00

TEXAS HOME VISITING PROGRAM CONTRIBUTIONS \$5.00

COURT FACILITIES FEE - DISTRICT CLERK (GC 51.711) 1/1/18 \$20.00

DELINQUENT ATTORNEY FEE 1/1/2018

DUE TO GENERAL (95 COMPTROLLER AUDIT)

TOTAL FEES COLLECTED FOR PAYMENT TO COUNTY TREASURER

TOTAL CASH RECEIVED

LESS AMOUNT PAID TO COUNTY TREASURER

AMOUNT DUE TO COUNTY TREASURER

AMOUNT OVERPAID TO COUNTY TREASURER

OTHER DISBURSEMENTS

TOTAL DISBURSEMENTS

NET AMOUNT AVAILABLE FOR DEPOSIT TO CLERK'S FEE ACCOUNT

PROOF:

AMOUNT RECEIVED

AMOUNT LIQ

CRIME STOPPERS (ADULT PROBATION)

LAW ENFORCEMENT LAB COSTS (DPS)

MOTHERS AGAINST DRUNK DRIVING

WOMEN TOGETHER EMERGENCY SHELTER

ESTRELLA'S HOUSE

ATTORNEY AD-LITEM

ADULT PROBATION

SHORTAGE/OVERAGE

NET AMOUNT

\$	9,555.03	X3-42 ✓
\$	(2,575.00)	X4 ✓
\$	-	
\$	-	
\$	-	
\$	-	
\$	-	
\$	-	
\$	-	
\$	-	
\$	(7.00)	

\$ 6,472.03

\$ 465,292.13

\$ 6,472.03

X2-a

FOR THE MONTH OF APRIL 2017

REMITTANCES TO COUNTY TREASURER						
	DATE	CHECK NUMBER	DATES OF REPORTS		AMOUNT	TREASURER REC #
CIVIL1	04/13/17	47967	04/01/17	04/01/17	\$ 3 365.00	209571
CIVIL2	04/12/17	47965	04/03/17	04/07/17	\$ 86 085.16	209578
CIVIL3	04/21/17	4798*	04/10/17	04/14/17	\$ 63 775.50	209602
CIVIL4	04/25/17	47994	04/17/17	04/21/17	\$ 93 935.79	210226
CIVIL5	05/05/17	48033	04/24/17	04/28/17	\$ 82 799.15	210234
CIVIL6		C	06/00/00	00/00/00	\$ -	C
CIVIL7		C	00/00/00	00/00/00	\$ -	C
CIVIL8		C	00/00/00	00/00/00	\$ -	C
CIVIL9		C	00/00/00	00/00/00	\$ -	C
CRM1	04/12/17	47963	04/03/17	04/05/17	\$ 25 737.50	209573
CRM2	04/12/17	47964	04/06/17	04/07/17	\$ 16 169.00	209574
CRM3	04/19/17	47972	04/10/17	04/11/17	\$ 20 265.01	209604
CRM4	04/19/17	47973	04/13/17	04/14/17	\$ 6 194.50	209603
CRM5	04/21/17	47980	04/17/17	04/19/17	\$ 18 420.33	209605
CRM6	04/25/17	47993	04/20/17	04/21/17	\$ 11 938.43	210227
CRM7	05/05/17	4803*	04/24/17	04/26/17	\$ 21 793.00	210203
CRM8	05/05/17	48032	04/27/17	04/28/17	\$ 9 855.10	210202
CRM9		C	00/00/00	00/00/00	\$ -	C
CRM10		C	00/00/00	00/00/00	\$ -	C

TOTAL AMOUNT OF REMITTANCES

\$ 460,313.47

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BOOKKEEPER

DATE

REVIEWED BY

ACCOUNTANT

DATE _____

INTERNAL AUDITOR

DATE _____

"S REPORT" HAS BEEN PERSONALLY REVIEWED BY ME AND I CERTIFY IT TO BE TRUE
AND CORRECT TO THE BEST OF MY KNOWLEDGE

DISTRICT CLERK OR DESIGNEE SIGNATURE

DATE _____

THE REPORT IS DUE TO THE COUNTY AUDITOR BEFORE THE FIFTH (5) WORKING DAY OF THE FOLLOWING MONTH.

AUDITED BY: THE HIDALGO
COUNTY AUDITOR'S OFFICE

DATE: MM

7.14.11

HIDALGO COUNTY DISTRICT CLERK

EXHIBIT A

Schedule of Adjustments

For Transactions Between 04/01/2017 and 04/30/2017 for CRIMINAL Fee Codes

Receipt Number	Case Number	Party	Date	Offense	Offense Date	Judgment Date	DPS	HCSO	JUFR	RMP	RMPr	TOTAL
Arrest fee should be no more than \$5 (refer to CCP art. 102.011(a)(1)).												
COL-2017-08164	CR-2552-03-E	RIOS, JESUS	4/10/2017	DRIVING WHILE INTOXICATED 3RI	6/1/2003	9/29/2003	5.23	-	2.99	2.99	-	60.00
COL-2017-09650	CR-4165-11-H	GOMEZ, ROGELIO	4/28/2017	INTOXICATION MANSLAUGHTER 1	4/30/2011	11/20/2012	6.74	-	3.85	4.33	0.48	100.00
COL-2017-08957	CR-1643-00-I	GONZALEZ, JUAN ARMENDAR	4/20/2017	DRIVING WHILE INTOXICATED 3RI	6/17/2000		5.70	-	3.26	3.26	-	65.03
COL-2017-07498	CR-3234-11-E	ALEMAN, RUBEN JAMES VARI	4/3/2017	DRIVING WHILE INTOXICATED 3RI	6/25/2011	9/6/2011	-	8.54	3.42	3.85	0.43	94.00
COL-2017-07499	CR-2771-11-E	ALEMAN, RUBEN JAMES VARI	4/3/2017	DRIVING WHILE INTOXICATED 3RI	12/3/2010	9/6/2011	-	8.35	3.35	3.76	0.42	92.00
COL-2017-07546	CR-5163-07-B	PAZ, SONIA	4/3/2017	THEFT <\$1,500 2/MORE PREC COI	7/20/2007	3/31/2008	-	17.12	9.78	11.00	1.22	200.00
COL-2017-07654	CR-2607-12-D	FARIAS, ROBERTO GALVAN	4/4/2017	THEFT PROP >=\$1500<\$20K	8/1/2010	10/29/2012	-	5.93	3.39	3.82	0.43	62.00
COL-2017-07658	CR-3199-08-H	HERNANDEZ, RENE LERMA	4/4/2017	POSS CS PG 1<1G	4/6/2008	9/10/2008	-	19.99	11.42	12.85	1.43	199.00
COL-2017-07683	CR-0483-00-D	FLORES, ISRAEL BULNES	4/4/2017	BURGLARY OF BUILDING	2/2/2000		-	5.31	3.04	3.04	-	100.00
COL-2017-07780	CR-0534-04-C	FLORES, MIGUEL ANGEL	4/4/2017	POSS CS PG 1<1G DRUG FREE ZOP	11/12/2003	4/15/2004	-	35.00	20.00	20.00	-	330.00
COL-2017-07822	CR-1832-05-E	MORENO, GEORGE ADAM	4/5/2017	ASSAULT PUBLIC SERVANT	4/3/2005	7/17/2006	-	32.87	18.78	18.78	-	310.00
COL-2017-07951	CR-1957-03-D	TREVINO, FRANCISCO JULIAN	4/6/2017	POSSESSION CS PG 3<28G DRUG I	4/4/2003	7/28/2003	-	35.00	20.00	20.00	-	1,175.20
COL-2017-07952	CR-1351-12-D	TREVINO, FRANCISCO JULIAN	4/6/2017	DEADLY CONDUCT DISCH FIREARI	1/31/2012	4/18/2012	-	35.00	20.00	22.50	2.50	351.00
COL-2017-08090	CR-3614-14-E	BRISENO, KARLA JACQUELINE	4/7/2017	POSS CS PG 3<28G	3/27/2014	11/10/2014	-	13.65	-	20.48	2.28	1,054.30
COL-2017-08109	CR-3766-06-D	ESCALERA, JUAN CARLOS ROE	4/7/2017	EVADING ARREST DETENTION W/	3/31/2006	11/8/2006	-	35.00	20.00	22.50	2.50	343.00
COL-2017-08249	CR-4556-11-H	MACIAS, ROLANDO GONZALE	4/10/2017	ASSAULT CAUSES BODILY INJ	4/27/2011	1/23/2012	-	5.31	-	7.96	0.88	100.00
COL-2017-08279	CR-3941-07-D	ALANIZ, ARTEMIO ALANIZ	4/10/2017	POSS CS PG 1<1G	8/10/2007	9/27/2007	-	34.84	-	22.40	2.49	441.00
COL-2017-08357	CR-2749-97-E	GALLEGOS, DAVID MICAEL	4/11/2017	INJURY C/E INJURY CHILD/ELDERLY	10/13/1997	6/29/1998	-	35.00	20.00	10.00	-	374.73
COL-2017-08426	CR-3182-04-E	ALVAREZ, JULIO CESAR SOSA	4/12/2017	MAN DEL CS PG 1>=4G<200G	4/16/2004	12/8/2004	-	35.00	20.00	20.00	-	262.60
COL-2017-08632	CR-0374-03-E	GUTIERREZ, VICTOR HUGO RE	4/17/2017	POSS CS PG 1>=1G<4G	7/18/2002	10/17/2007	-	26.30	15.03	15.03	-	298.50
COL-2017-08680	CR-1836-02-A	CANTU, RUBEN ROSENDO	4/17/2017	ROBBERY	5/21/2002	3/18/2005	-	16.96	9.69	9.69	-	190.00
COL-2017-08805	CR-3123-01-H	DELEON, EMILIO TORRES	4/18/2017	DRIVING WHILE INTOXICATED 3RI	10/10/2001	3/22/2004	-	8.48	4.85	4.85	-	96.00
COL-2017-08874	CR-2271-12-H	MEDINA, NEFTALI LERMA	4/19/2017	ABANDON/ENDANGER CHILD CRI	11/11/2011	8/6/2012	-	20.14	11.51	12.92	1.44	400.00
COL-2017-09383	CR-2949-10-H	SANCHEZ, LUCIO REYNA	4/25/2017	AGG ROBBERY	6/25/2010	9/16/2010	-	35.00	20.00	22.50	2.50	800.00

Receipt Number	Case Number	Party	Date	Offense	Offense Date	Judgment Date	DPS	HCSO	JUFR	RMP	RMPr	TOTAL
Arrest fee should be no more than \$5 (refer to CCP art. 102.011(a)(1)). In addition, Jury Fee (\$20) should NOT have been assessed based on judgment order.												
COL-2017-08425	CR-3893-04-E	ALVAREZ, JULIO CESAR SOSA	4/12/2017	POSS MARIJ >5LBS<=50LBS	8/19/2004	12/8/2004	35.00	-	20.00	20.00	-	390.00
COL-2017-09115	CR-4170-06-C	RAMIREZ, MARCELO MARIN	4/21/2017	POSS CS PG 1<1G	9/23/2006	11/15/2006	35.00	-	20.00	22.50	2.50	1,576.96
COL-2017-08895	CR-693-08-C	ANCISCO, OSCAR	4/19/2017	DRIVING WHILE INTOXICATED 3RI	9/15/2007	5/13/2008	24.00	-	13.70	15.43	1.75	532.00
COL-2017-09272	CR-2611-10-E	MURILLO, MARTIN	4/24/2017	DRIVING WHILE INTOXICATED 3RI	5/30/2010	8/19/2010	5.50	-	3.15	3.54	0.40	100.00
COL-2017-09560	CR-1923-11-B	LOPEZ, FRANCISCO JR. GUERR	4/27/2017	POSS MARIJ <=2,000LBS>50LBS	10/20/2010	8/4/2011	35.00	-	20.00	22.50	2.50	1,000.00
COL-2017-09365	CR-0241-04-G	BELMARES, RAMIRO VILLARRI	4/25/2017	DRIVING WHILE INTOXICATED W/	1/4/2004	8/22/2012	28.38	-	16.22	16.22	-	422.00
COL-2017-07563	CR-0981-13-I	HERNANDEZ, HERMAN	4/3/2017	DRIVING WHILE INTOXICATED 3RI	9/6/2012	5/9/2013	35.00	-	20.00	22.50	2.50	625.30
COL-2017-09351	CR-4706-14-G	ORDAZ, RAFAEL	4/25/2017	DRIVING WHILE INTOXICATED 3RI	6/7/2014	1/14/2015	24.00	-	16.00	-	-	42.00
COL-2017-09114	CR-1812-14-C	GARZA, OMAR	4/21/2017	DRIVING WHILE INTOXICATED W/	11/13/2013	3/19/2015	11.23	-	6.45	7.23	0.84	218.00
COL-2017-07478	CR-865-12-D	MATA, CECILIO JR CISNEROS	4/3/2017	THEFT PROP >=\$1500<\$20K	12/4/2011	4/11/2012	-	5.18	2.96	3.34	0.37	200.00
COL-2017-07512	CR-3763-14-F	GARCIA, KEITH VLADIMIR	4/3/2017	THEFT OF FIREARM	7/22/2014	10/20/2014	-	8.28	4.73	5.32	0.59	101.80
COL-2017-07579	CR-2077-11-B	Ortiz, Aaron Villasada	4/3/2017	BURGLARY OF HABITATION	11/20/2010	1/17/2012	-	35.00	20.00	22.50	2.50	351.00
COL-2017-07655	CR-3536-13-D	FARIAS, ROBERTO GALVAN	4/4/2017	THEFT PROP >=\$1500<\$20K	3/27/2013	11/25/2013	-	5.93	3.39	3.81	0.42	62.00
COL-2017-07656	CR-3537-13-D	FARIAS, ROBERTO GALVAN	4/4/2017	THEFT PROP >=\$1500<\$20K	8/29/2012	11/25/2013	-	5.93	3.39	3.81	0.42	62.00
COL-2017-07708	CR-0418-15-A	GONZALEZ, MARIBEL SALDAN	4/4/2017	POSS CS PG 1<1G	8/1/2014	5/11/2015	-	14.90	8.52	9.58	1.06	152.00
COL-2017-07731	CR-0985-15-I	ESCOBAR, ALEJANDRO	4/4/2017	BURGLARY OF BUILDING	8/1/2014	5/21/2015	-	32.14	18.37	20.66	2.32	342.00
COL-2017-08082	CR-1097-14-J	MARTINEZ, ROBERTO RAFAEL	4/7/2017	ASSAULT PUBLIC SERVANT	2/17/2014	4/17/2014	-	8.28	4.73	5.33	0.59	250.00
COL-2017-08089	CR-0219-15-E	BRISENO, KARLA JACQUELINE	4/7/2017	UNAUTH USE OF VEHICLE	7/11/2014	2/25/2015	-	29.46	16.83	18.94	2.10	357.00
COL-2017-08114	CR-4754-11-F	GARZA, JOSE MANUEL	4/7/2017	POSS CS PG 1>=1G<4G	3/3/2011	11/16/2011	-	8.39	4.79	5.39	0.60	100.00
COL-2017-08237	CR-4036-08-G	BADILLO, ALEJANDRO JR	4/10/2017	POSS CS PG 1<1G	5/9/2008	10/26/2009	-	35.00	20.00	22.50	2.50	1,127.00
COL-2017-08384	CR-3406-13-C	RODRIGUEZ, ULISES	4/12/2017	INTOXICATION ASSAULT W/VEHIC	2/17/2013	4/22/2014	-	6.13	3.50	3.94	0.44	100.00
COL-2017-08427	CR-3635-02-E	ALVAREZ, JULIO CESAR SOSA	4/12/2017	AGG ASSAULT CAUSES SBI	8/11/2002	2/3/2003	-	35.00	20.00	20.00	-	390.00
COL-2017-08815	CR-1874-13-A	HERNANDEZ, MARIA GLORIA	4/18/2017	SMUGGLING OF PERSONS: MONE	11/26/2012	9/26/2013	-	5.26	3.01	3.40	0.37	106.00
COL-2017-08910	CR-3159-11-C	LUCIO, ARNULFO ESPARZA	4/19/2017	UNL POSS FIREARM BY FELON	4/5/2011	12/5/2011	-	13.06	7.45	8.38	0.93	132.00
COL-2017-08923	CR-3045-12-I	CHAVEZ, CESAR EFRAIN VASQ	4/19/2017	DRIVING WHILE INTOXICATED 3RI	5/24/2012	1/30/2014	-	23.83	13.62	15.32	1.70	439.40
COL-2017-09232	CR-2384-09-C	TORRES, RAFAEL GUERRERO	4/24/2017	POSS CS PG 1<1G	4/10/2009	6/24/2009	-	35.00	20.00	22.50	2.50	477.10
COL-2017-09259	CR-2853-05-D	ZAMORA, SANTOS LUNA	4/24/2017	POSS CS PG 1>=4G<200G	1/26/2005	9/14/2012	-	8.84	5.05	5.05	-	100.00
COL-2017-09260	CR-1737-12-G	RAMIREZ, GERARDO, Jr.	4/24/2017	UNL POSS FIREARM BY FELON	4/10/2012	5/21/2012	-	35.00	20.00	22.50	2.50	417.30
COL-2017-09261	CR-068-11-G	RAMIREZ, GERARDO, Jr.	4/24/2017	POSS MARIJ >4OZ<=5LBS	11/3/2010	1/24/2011	-	34.82	19.89	22.38	2.49	492.70
COL-2017-09277	CR-4155-09-H	SANCHEZ, JOSE GUADALUPE	4/24/2017	POSS CS PG 1<1G	4/2/2009	11/9/2009	-	14.90	8.55	9.53	1.02	1,081.00
COL-2017-09411	CR-4525-09-G	WATTS, RICHARD CHAPA, Jr.	4/26/2017	FRAUD POSS CS/PRESCRIPTION SI	7/23/2009	12/9/2009	-	35.00	20.00	22.50	2.50	347.00
COL-2017-09412	CR-5419-09-G	WATTS, RICHARD CHAPA, Jr.	4/26/2017	FRAUD POSS CS/PRESCRIPTION SI	7/26/2009	12/21/2009	-	35.00	20.00	22.50	2.50	347.00
COL-2017-09413	CR-3090-14-G	WATTS, RICHARD CHAPA, Jr.	4/26/2017	THEFT PROP <\$1500 2/MORE PRE	7/6/2014	11/10/2014	-	30.06	17.18	19.32	2.15	306.00
COL-2017-09433	CR-1688-11-G	CORTEZ, JOSE LUIS	4/26/2017	SEX OFFENDERS FAILURE TO COM	2/25/2011	4/18/2011	-	8.95	5.12	5.76	0.64	100.00
COL-2017-09447	CR-3546-11-D	VASQUEZ, EMETERIO BRIONE	4/26/2017	POSS CS PG 1>=4G<200G	8/7/2010	10/14/2011	-	35.00	20.00	22.50	2.50	495.30
COL-2017-09637	CR-3585-13-F	MORENO, EMIGDIO, Jr.	4/28/2017	POSS CS PG 1>=4G<200G	1/6/2013	12/3/2013	-	35.00	20.00	22.50	2.50	416.00
COL-2017-09651	CR-4981-10-H	SALAZAR, ERASMO ATUNEZ	4/28/2017	AGG ASSLT W/DEADLY WEAPON	2/25/2009	1/13/2011	-	16.62	9.51	10.69	1.19	200.00

HIDALGO COUNTY DISTRICT CLERK
EXHIBIT A
Schedule of Adjustments
For Transactions Between 04/01/2017 and 04/30/2017 for CRIMINAL Fee Codes

Receipt Number	Case Number	Party	Date	Offense	Offense Date	Judgment Date	DPS	HCSO	JUFR	RMP	RMPPr	TOTAL
Records Management & Preservation Fee needs to be split accordingly (RMP=\$22.50 and RMP-DC=\$2.50).												
COL-2017-08362	CR-4165-15-H	PEREZ, PEDRO FERNANDO NA	4/11/2017	BURGLARY OF HABITATION	4/26/2015	9/24/2015	-	-	-	0.43	3.84	100.00
COL-2017-08433	CR-2098-15-C	MENDEZ, RODOLFO GONZALE	4/12/2017	ASSAULT FAMILY/HOUSEHOLD M	12/14/2014	7/31/2015	-	-	-	-	3.16	42.00
COL-2017-08478	CR-1903-15-F	BITTER, DENTON ANTHONY	4/13/2017	UNAUTH USE OF VEHICLE	10/18/2014	8/4/2015	-	-	-	-	25.00	1,465.00
COL-2017-08879	CR-2479-15-A	QUARSHIE, EBENEZER SIPHO	4/19/2017	POSS MARIJ <=50 LBS>5LBS	2/10/2015	11/30/2015	-	-	-	1.25	11.20	200.00
COL-2017-09101	CR-4922-15-I	VALDEZ, LEANDRA LYNN REYE	4/21/2017	EVADING ARREST DET W/VEH	7/28/2015	11/5/2015	-	-	-	0.33	3.03	50.00
COL-2017-09127	CR-2108-15-C	SOLIS, EDUARDO	4/21/2017	CRIM MISCH >=\$1,500<\$20K	11/30/2014	8/13/2015	-	-	-	-	2.85	50.00
COL-2017-09573	CR-1992-15-J	GOMEZ, ROGELIO BERMEJO	4/28/2017	POSS CS PG 1<1G	12/21/2014	6/1/2017	-	-	-	0.81	7.26	300.00
COL-2017-09663	CR-5008-15-I	SANTIAGO, JUAN ANTONIO	4/28/2017	POSS CS PG 1<1G	7/20/2015	11/23/2015	-	-	-	0.85	7.59	128.00

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

August 2, 2017

The Honorable Laura Hinojosa
Hidalgo County District Clerk
100 N. Clossner, 1st Floor
Edinburg, Texas 78540

Re: Review of the *Monthly Fees Report* and Supporting Documentation
For the Month of May 2017

Dear Ms. Hinojosa:

We have conducted a limited scope review of the *Monthly Fees Report* and supporting documentation for the month of May 2017 pursuant to Local Government Code §115.002 (a) and (b), 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 Fees Report* for the month of May 2017. Our review was not intended to be a detailed study of every relevant control system, procedure, or transaction. Accordingly, the opportunities for improvement presented in this report may not be all-inclusive of areas where improvements could be made.

The responsibility for sound internal controls 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 Fees Report*, and fee schedules. The following procedures were performed:

- Reviewed the submittal date of the *Monthly Fees Report* to the County Auditor's Office to determine if the report and supporting documentation were received within five days after the last day of the month pursuant to Local Government Code §114.001 (b).
- Verified the signature on the *Monthly Fees Report* to ensure that the report was signed by an authorized signatory as documented on the "Authorized Signatories Form."
- Verified the mathematical accuracy of the *Monthly Fees Report* by footing and cross-footing the report.

HIDALGO COUNTY DISTRICT JUDGES

LUIS M. SINGLETERRY
JUDGE, 92ND D.C.

RODOLFO DELGADO
JUDGE, 93RD D.C.

J. R. "BOBBY" FLORES
JUDGE, 131ST D.C.

ROSE GUERRA REYNA
JUDGE, 201ST 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, 391ST D.C.

ISRAEL RAMON, JR.
JUDGE, 430TH D.C.

RENEE R. BETANCOURT
JUDGE, 449TH D.C.

- Verified that collections per the *Monthly Fees 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.
- Verified that the jail time ordered to be served by the defendant as stated on the Judgment Order agreed to the jail time reported on the Sheriff's "D" Monthly Report.
- Verified the sequence of receipts per the *Monthly Fees Report* agreed to *Odyssey's* Receipt Journal Reports for civil and criminal collections. In addition, verified that receipts followed sequential order.
- Reviewed randomly selected receipts to determine if fines, 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, *Daily Revenue Remittance Reports*, *Monthly Fees Report*, and mail logs to verify proper completion.
- Reviewed and verified randomly selected receipts per method of payment for 5 days to determine if money orders, checks, credit cards, E-files, and cash were properly receipted and deposited.
- Reviewed and verified that the number of cases and motions for civil filing fees were correctly reported on the *Monthly Fees Report*.

Conclusion:

Total collections for the month of May 2017 were \$534,878.39. Based on the results of our review, we have concluded that fines, fees, and court costs collected 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 observation.

Observation No. 1:

We reviewed a sample of receipts issued during the month of May 2017 to determine if fines, fees, and court costs were properly allocated and reported.

The results of our review revealed that 86 of the receipts tested (Exhibit A) contained errors in the allocation of fines, fees, and court costs. 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 and all the errors have been corrected. According to the Accountant, due to an oversight, staff did not verify that the fines, fees, and court costs were correct prior to taking in a payment.

There are numerous statutes that require the District Clerk to collect 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 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 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.

HIDALGO COUNTY DISTRICT JUDGES

LUIS M. SMOLETERRY
JUDGE, 12th D.C.

RODOLFO DELGADO
JUDGE, 13th D.C.

J. R. "BOBBY" FLORES
JUDGE, 13th D.C.

ROSE GUERRA REYNA
JUDGE, 20th D.C.

JUAN R. PARTIDA
JUDGE, 21st D.C.

MARIO E. RAMIREZ, JR.
JUDGE, 32nd D.C.

NOE GONZALEZ
JUDGE, 37th D.C.
OVERSEER

LETICIA LOPEZ
JUDGE, 38th D.C.

L. KENO VASQUEZ
JUDGE, 39th D.C.

ISRAEL RAMON, JR.
JUDGE, 43rd D.C.

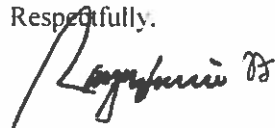
RENEE R. BETANCOURT
JUDGE, 44th D.C.

- The bill of costs should be revised through a court order to reflect the correct fines, fees, and court costs.

Please provide a written management response to the observation noted above by August 18, 2017.

If you have any questions, please contact Marissa Castillo, Internal Auditor II, at 318-2511 ext. 4650, Yvonne Torres, Revenue Audit Supervisor at ext. 4642 or Arcy B. Duran, CPA, Director of Audit. at ext. 4645.

Respectfully,



Ray Eufracio, CPA
County Auditor

Enclosures: Copy of *Monthly Fees Report* and Exhibits

cc: Mr. Valde Guerra, County Executive Officer

HIDALGO COUNTY DISTRICT JUDGES

LUIS M. SINGLETERRY
JUDGE, 92ND D.C.

RODOLFO DELGADO
JUDGE, 93RD D.C.

J. R. "BOBBY" FLORES
JUDGE, 139TH D.C.

ROSE GUERRA REYNA
JUDGE, 206TH D.C.

JUAN R. PARTIDA
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JUDGE, 398TH D.C.

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JUDGE, 430TH D.C.

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JUDGE, 446TH D.C.

HIDALGO COUNTY DISTRICT CLERK MONTHLY FEE REPORT

PAGE 1 OF 3

FOR THE MONTH OF May 2017

#60232

DISTRICT COURT FEES (LGC 133.15(a)(1)&(2))

OF
CASES

DIVORCE & FAMILY LAW CASES

290

Cases To Report

\$ 12,597.41

PARTIAL PAYMENT

1100-207-20-000-051-0-000 \$ 12,597.41

OTHER THAN DIVORCE/FAMILY

578

Cases To Report

\$ 25,621.78

PARTIAL PAYMENT

1100-207-20-000-052-0-000 \$ 25,621.78

INDIGENT LEGAL SERVICES (LGC 133.152(a)(1)-(2))

335

Actions To Report

\$ 1,673.50

DIVORCE & FAMILY LAW CASES

594

Actions To Report

\$ 5,870.71

PARTIAL PAYMENT

1100-207-20-000-053-0-000 \$ 7,544.21

OTHER THAN DIVORCE/FAMILY

0

Cases To Report

\$ -

JUDICIAL SUPPORT FEE (LGC 133.154)

@37 CC AFTER 12/1/05

0

Cases To Report

\$ -

PARTIAL PAYMENT

JUDICIAL SUPPORT FEE (LGC 133.154)

@542 CC AFTER 1/1/08

803

Cases To Report

\$ 33,127.03

PARTIAL PAYMENT

1100-207-20-000-055-0-000 \$ 33,127.03

FAMILY PROTECTION FEE (GC 51.961) AFTER 5/15/07 @ \$15.00

0

Cases To Report

\$ -

1100-341-10-090-011-0-000 \$ 3,210.00

CLERK COST (GC 51.317(b)(1)&(b)(2))

\$ 39,887.56

OTHER CLERK COST (GC 51.317-319)

\$ 43,499.98

TIME PAYMENT (LGC 133.103) @ \$10.00

\$ 510.00

PHOTO & CERTIFIED COPIES (GC 51.318(b)(7)&(8))

\$ -

OTHER FEES:

REGISTRY ADMINISTRATION FEE (LGC 117.055)

\$ 1,304.08

REGISTRY ADMINISTRATION INTEREST (LGC 117.054)

\$ 1,226.61

NSF CHECK FEE (LGC 118.141)

\$ 25.00

STOP PAYMENT CHARGE (LGC 118.141(b)(1)-(2))

\$ -

TOTAL CLERK'S FEES

\$ 112,994.15

INTEREST EARNED FOR THE MONTH OF

May 2017

COURT FEES

DISTRICT ATTORNEY (CCP 102.008)

\$ -

DISTRICT ATTORNEY BOND FORFEITURES COMMISSIONS (GC 41.005)

\$ 431.03

PROTECTIVE ORDER (D.A. FEES FC 71.04) @ \$150.00

\$ 100.00

TIME PAYMENT ADMINISTRATION OF JUSTICE (LGC 133.103) @ \$2.50

\$ -

TIME PAYMENT (LGC 133.103) @ \$12.50

\$ 432.75

LOCAL (CRIMINAL) TRANSACTION FEE (CCP 102.072) @ \$2.00

\$ 2,163.77

APPELLATE JUD. SYS. FUND (GC 22.214) @ \$5.00

\$ 2,696.00

STATEWIDE E-FILE FEE (GC 51.851) 9.1.15 @ \$30.00

\$ 3,235.43

MASTER COURT FEES (14.825FC) @ \$7.00

\$ 26,172.59

JURY FEES (CCP 102.004) 1/1/16 @ \$40.00

\$ -

PASSPORT EXECUTION FEE @ \$25.00

\$ 11,077.60

PASSPORT PHOTO FEE @ \$15.00

\$ 1,900.00

RECORDS ARCHIVE AND PRESERVATION FEE (GC 51.305) 8.01.09 @ \$5.00

\$ 530.00

DOMESTIC RELATIONS OFFICE FEE (FC 203.005)

\$ 8,680.46

E-FILE TRANSACTION FEE (GC 72.031) 1.1.14 @ \$2.00

\$ 4,682.51

TAX A/C SCOFFLAW FEE (TC 502.010) @ \$20.00

\$ 15,298.00

SHERIFF FEES (CCP 102.011) \$ 17,551.09

\$ 2,412.45

SHERIFF FEES (HCSO) \$ 3,613.54

CONSTABLE FEES (CCP 102.011)

\$ 21,204.63

PCT 1

PCT 2

PCT 3

PCT 4

PCT 5

PUBLIC DEFENSE ATTORNEY'S FEES (CCP 26.05)

\$ 1,138.55

FINES (LGC 113.004)

\$ -

BOND FORFEITURES (CCP 22.16)

\$ 13,327.94

PRE-TRIAL DIVERSION PROGRAM FEES (CCP 102.0121 (d))

\$ 75,203.38

COURTHOUSE SECURITY FUND (291.008 LGC 102.017 CCP)

\$ 850.00

CIVIL FILINGS X \$5.00

\$ 3,941.86

FELONY CONV. X \$5.00

\$ 888.11

MISD CONV. X \$3.00

\$ -

COUNTY RECORDS PRESERVATION (GC 51.708)

\$ 7,654.14

COUNTY RECORDS MANAGEMENT & PRESERVATION (GC 51.317, CCP 102.005)

\$ 8,446.06

CIVIL FILINGS X \$5.00

\$ 4,815.42

CRIM CONV. X \$22.50

\$ 3,959.64

DISTRICT CLERK RECORDS MANAGEMENT & PRESERVATION (GC 51.317(b)(4))

\$ 5,323.90

CIVIL FILINGS X \$5.00

\$ 4,805.52

CRIM FILINGS X \$2.50

\$ 482.38

COURT REPORTER SERVICE FEE (GC 51.601) @ \$15.00

\$ 9,949.42

JUVENILE DELINQUENCY PREVENTION FUND (CCP 102.0171) @ \$5.00

\$ 7.00

LAW LIBRARY FEES (LGC 323.023) @ \$30.00

\$ 23,065.17

OTHER COURT FEES

CRIMINAL CLERK FEE (CCP ART. 102.005)

\$ 7315.45

LAW ENFORCEMENT LAB COSTS (CCP ART. 42.12 SEC. 11)

\$ -

CRIME STOPPERS - ADULT PROBATION DEPT

\$ -

MOTHERS AGAINST DRUNK DRIVING

\$ -

WOMEN TOGETHER EMERGENCY SHELTER

\$ -

ESTRELLA'S HOUSE

\$ -

ATTORNEY AD LITEM

\$ -

SUBTOTAL

\$ 7,315.45

LESS: LAW ENFORCEMENT LAB COSTS

\$ -

LESS: CRIME STOPPERS

\$ -

LESS: MOTHERS AGAINST DRUNK DRIVING

\$ -

LESS: WOMEN TOGETHER EMERGENCY SHELTER

\$ -

LESS: ESTRELLA'S HOUSE

\$ -

LESS: ATTORNEY AD LITEM

\$ -

TOTAL OTHER COURT FEES

\$ 7,315.45

RECEIVED BY
COUNTY AUDITOR

38

X2

HIDALGO COUNTY DISTRICT CLERK MONTHLY FEE REPORT

PAGE 2 OF 3

FOR THE MONTH OF May 2017

CONSOLIDATED COURT COST(LGC133 102)

1/1/04

A&B M SD \$83.00 M SD \$40.00

A&B M SD \$40.00 M SD \$17.00

FEL \$533.00

1100-207-20-000-015-0-000 \$ 22,697.96

CRIMINAL JUSTICE FEES (CCP 102 51)	PR CR 9/1/97 FEL \$22.00 M SD \$10.00	1100-207-20-000-003-0-000 \$ 40.00
BREATH ALCOHOL TESTING (CCP 102 018)	9/1/91-8/31/97 \$30.00	1100-207-20-000-006-0-000 \$ -
COMPREHENSIVE REHABILITATION (CCP 102 81)	9/1/91-8/31/97 \$25.00	1100-207-20-000-008-0-000 \$ 50.00
LAW ENFORCEMENT FUND (CC 415 082)	\$3.50	1100-207-20-000-011-0-000 \$ 7.00
CRIME STOPPERS (CCP 102 013) \$2.00	9/1/99-8/31/97 \$2.00	1100-207-20-000-014-0-000 \$ 4.00
ABUSED CHILDREN'S COUNSELING (CCP 37 072)		1100-207-20-000-016-0-000 \$ -
JUVENILE CRIME & DELINQUENCY (CCP 102 075 (m))	9/1/97-8/31/01 \$3.25 9/1/01-12/31/03 \$50.50	1100-207-20-000-007-0-000 \$ 4.90
FUGITIVE APPREHENSION FUND (CCP 102 19)	9/1/97-12/31/03 \$5.00	1100-207-20-000-009-0-000 \$ 67.10
CRIME VIC. COMP. FUND (CCP 58 55)	FEL \$45.00 M SD \$35.00	1100-207-20-000-017-0-000 \$ 693.82
JUDICIAL COURT PERSON TRAINING (GC 56 001)	9/1/85-8/30/99 \$3.00 9/1/99-12/31/03 \$2.00	1100-207-20-000-027-0-000 \$ 28.79
CORRECTIONAL MGMT INST OF TX (CCP 102 075(n))	9/1/01-12/31/03 \$3.50	1100-207-20-000-029-0-000 \$ 3.11

STATE AGENCY ARREST FEES (CCP 102 011 LGC 133 104)

DPS \$5.00 Arrest

TABC \$5.00 Arrest

P&W \$5.00 Arrest

DNA TESTING FEE (CCP 102 020 GC 411 147(a)(1) or (a)(2) \$250.00 GC 411 147(a)(3) \$50.00)

JUVENILE PROBATION DIVERSION FUND (FCART 54 041) \$20.00

JURY SERVICE FUND (SB 1704) \$4.00

JUDICIAL SUPPORT FEE - STATE (LGC 133 105) \$33.40

JUDICIAL SUPPORT FEE - COUNTY (LGC 133 105) \$50.80

STATE TRAFFIC FEE (TRC 542 4031)

NONDISCLOSURE FEE (GC 411.081(d)(h)) # 3 cases

AFTER 9/1/03 \$30.00

AFTER 9/1/03 \$29.00

EXPUNGEMENT OF OFFENSES FOR MINORS (CCP 102 008 AND GC 103 021) AFTER 1/1/06 \$30.00

DRUG COURT FEE STATE (CCP 102 0178) AFTER 6/15/07

EMS TRAUMA FUND (CCP 102 0185 PC CHAP 49)

AFTER 1/1/04 \$100.00

INDIGENT DEFENSE REPRESENTATION FUND (LGC 133 107)

AFTER 1/1/08 \$2.00

DNA COMMUNITY SUPERVISION - DNA TESTING (CCP 102 020) AFTER 1/1/10 \$34.00

DNA COMMUNITY SUPERVISION - JUVENILE - DNA TESTING (CCP 102 023) AFTER 1/1/10 \$50.00

COUNTY & DISTRICT COURT TECHNOLOGY FUND (CCP 102 0169) AFTER 1/1/10 \$4.00

COUNTY CHILD ABUSE PREVENTION FUND (CCP 102 0186) AFTER 1/1/06 \$100.00

MENTAL HEALTH EXPERTS COMPENSATION

RESTITUTION FEE / STATE (CCP 42 037)

AFTER 1/1/08 \$50.00

RESTITUTION FEE / COUNTY (CCP 42 037)

AFTER 1/1/08 \$50.00

FAILURE TO APPEAR - STATE (TRANS CODE 706 006-007)

AFTER 7/5/11 \$20.00

FAILURE TO APPEAR - DISTRICT CLERK (TRANS CODE 706 006-007)

AFTER 7/5/11 \$4.00

FAILURE TO APPEAR - OMNI BASE (TRANS CODE 706 006-007)

AFTER 7/5/11 \$58.00

SELFING COST ON CONVICTION FEE (GC 102 0415) 9/1/13 \$5.00

TEXAS HOME VISITING PROGRAM CONTRIBUTIONS \$5.00

COURT FACILITIES FEE - DISTRICT CLERK (GC 51.711) 1/1/16 \$20.00

DELINQUENT ATTORNEY FEE 1/1/2016

DUE TO GENERAL (95 COMPTROLLER AUDIT)

TOTAL FEES COLLECTED FOR PAYMENT TO COUNTY TREASURER

TOTAL CASH RECEIVED

LESS AMOUNT PAID TO COUNTY TREASURER

AMOUNT DUE TO COUNTY TREASURER

AMOUNT OVERPAID TO COUNTY TREASURER

OTHER DISBURSEMENTS

TOTAL DISBURSEMENTS

NET AMOUNT AVAILABLE FOR DEPOSIT TO CLERK'S FEE ACCOUNT

PROOF:

AMOUNT RECEIVED

AMOUNT LIQ

CRIME STOPPERS (ADULT PROBATION)

LAW ENFORCEMENT LAB COSTS (DPS)

MOTHERS AGAINST DRUNK DRIVING

WOMEN TOGETHER EMERGENCY SHELTER

ESTRELLA'S HOUSE

ATTORNEY AD LITEM

ADULT PROBATION

SHORTAGE/OVERAGE

NET AMOUNT

\$ 7,933.75

\$ (14,707.50)

\$ -

\$ -

\$ -

\$ -

\$ -

\$ -

\$ -

\$ -

\$ -

\$ (6,873.75)

X2 bix

X4

X

X

X

X

X

X

X

X

X

X2-a

HIDALGO COUNTY DISTRICT CLERK MONTHLY FEE REPORT
PAGE 3 OF 3

FOR THE MONTH OF May 2017

REMITTANCES TO COUNTY TREASURER

	DATE	CHECK NUMBER	DATES OF REPORTS	AMOUNT	TREASURER REC #
CIVIL1)	05/11/17	48041	05/01/17 - 05/05/17	\$ 92 261 59	210455
CIVIL2)	05/22/17	48167	05/08/17 - 05/12/17	\$ 69 459 52	210383
CIVIL3)	05/23/17	48170	05/15/17 - 05/19/17	\$ 79 825 19	210581
CIVIL4)	06/07/17	48227	05/22/17 - 05/26/17	\$ 82 202 09	211335
CIVIL5)	06/07/17	48226	05/29/17 - 05/31/17	\$ 33 407 13	211337
CIVIL6)		0	00/00/00 - 00/00/00	\$ -	0
CIVIL7)		0	00/00/00 - 00/00/00	\$ -	0
CIVIL8)		0	00/00/00 - 00/00/00	\$ -	0
CIVIL9)		0	00/00/00 - 00/00/00	\$ -	0
CRM1)	05/10/17	48037	05/01/17 - 05/03/17	\$ 25 463 33	210462
CRM2)	05/10/17	48038	05/04/17 - 05/05/17	\$ 15 643 70	210461
CRM3)	05/11/17	48044	05/08/17 - 05/10/17	\$ 20 873 80	210459
CRM4)	05/11/17	48076	05/11/17 - 05/12/17	\$ 13 809 87	210580
CRM5)	05/23/17	48169	05/15/17 - 05/17/17	\$ 24 897 65	210576
CRM6)	05/23/17	48168	05/18/17 - 05/19/17	\$ 16 654 30	210579
CRM7)	06/02/17	48219	05/22/17 - 05/24/17	\$ 19 597 91	211263
CRM8)	06/07/17	48228	05/25/17 - 05/26/17	\$ 11 501 69	211394
CRM9)	06/05/17	48225	05/29/17 - 05/31/17	\$ 19 487 88	211396
CRM10)		0	00/00/00 - 00/00/00	\$ -	0

TOTAL AMOUNT OF REMITTANCES

\$ 625,085.64 TO X3
7A

PREPARED BY

V. D. Mmdein 6/7/17
BOOKKEEPER DATE

REVIEWED BY

Thomas D. May 6/2/17
ACCOUNTANT DATE

INTERNAL AUDITOR

DATE

THIS REPORT HAS BEEN PERSONALLY REVIEWED BY ME AND I CERTIFY IT TO BE TRUE
AND CORRECT TO THE BEST OF MY KNOWLEDGE

[Signature]
DISTRICT CLERK OR DESIGNEE SIGNATURE

DATE

06/08/17

THIS REPORT IS DUE IN THE COUNTY AUDITOR BEFORE THE FIFTH (5) WORKING DAY OF THE FOLLOWING MONTH

AUDITED BY: THE HIDALGO
COUNTY AUDITOR'S OFFICE

DATE: MU
7.9.17

HIDALGO COUNTY DISTRICT CLERK

Schedule of Adjustments

For Transactions Between 05/01/2017 and 05/31/2017 for CRIMINAL Fee Codes

Receipt Number	Case Number	Party	Date	Offense	Offense Date	Judgment Date	DPS	HCSO	JUFR	STENO	TOTAL
Arrest fee should be no more than \$5 (refer to CCP art. 102.01(a)(1)). In addition, please ensure that Jury Fee is assessed correctly based on judgment order or the request of a jury.											
COL-2017-09835	CR-1428-98-G	IRENE, GALLARDO	5/1/2017	THEFT >=\$1,500<\$20K	7/21/1998	11/18/1998	35.00	-	20.00	-	568.25
COL-2017-09855	CR-1346-00-I	BARRERA, EDUARDO, Jr.	5/1/2017	MAN DEL CS PG 1>=4G<200G	12/21/1999	7/14/2005	35.00	-	20.00	-	389.03
COL-2017-10148	CR-4077-06-I	OCANA-MENDEZ, ELIAB	5/4/2017	TAMPER W/GOVERN RECORD DE	9/21/2006	11/14/2006	35.00	-	20.00	-	406.90
COL-2017-10461	CR-1186-05-G	MATAMOROS, DIEGO	5/8/2017	DRIVING WHILE INTOXICATED 3R	10/3/2004	5/9/2005	35.00	-	20.00	-	330.00
COL-2017-11033	CR-1348-00-I	BARRERA, EDUARDO, Jr.	5/15/2017	POSS MARIJUANA <=50LBS BUT>	12/21/1999	7/14/2005	35.00	-	20.00	-	389.03
COL-2017-11597	CR-0096-14-F	GUERRERO, ERNESTO MC	5/22/2017	DRIVING WHILE INTOXICATED 3R	11/11/2013	1/24/2014	27.68	-	15.81	-	500.00
COL-2017-11849	CR-1007-01-F	MARTINEZ, PABLO ROBLE	5/25/2017	DRIVING WHILE INTOXICATED 3R	12/11/2000	8/8/2001	35.00	-	20.00	-	389.03
COL-2017-11936	CR-4706-14-G	ORDAZ, RAFAEL	5/26/2017	DRIVING WHILE INTOXICATED 3R	6/7/2014	1/14/2015	6.00	-	4.00	-	42.00
COL-2017-12016	CR-1242-15-D	ORTIZ, JORGE L	5/30/2017	DRIVING WHILE INTOXICATED 3R	1/19/2015	4/29/2015	35.00	-	20.00	-	516.00
COL-2017-12157	CR-0018-98-D	GUERRERO, RAUL FUENTI	5/31/2017	DWI-2ND DWI-2ND OFFENSE	8/8/1997	2/9/1998	35.00	-	20.00	-	940.55
COL-2017-09735	CR-1577-15-G	CAMPOS, MIGUEL ANGEL	5/1/2017	ASSAULT FAM/HOUSE MEM IMPI	10/18/2014	5/26/2015	-	35.00	20.00	-	1,790.00
COL-2017-09777	CR-0266-06-E	VILLEGAS, REYES JR GUZM	5/1/2017	ATTEMPTED BURGLARY OF HABIT	10/26/2005	2/22/2006	-	6.02	3.44	-	60.00
COL-2017-09782	CR-3970-07-F	CORDOVA, DAVID LEE MA	5/1/2017	POSS CS PG 1<1G	7/26/2007	9/24/2007	-	17.09	-	9.76	276.90
COL-2017-09786	CR-0123-06-F	CORDOVA, DAVID LEE MA	5/1/2017	EVADING ARREST/DETENTION W	11/5/2005	7/7/2007	-	35.00	20.00	-	401.70
COL-2017-09810	CR-0603-05-I	RODRIGUEZ, RODRIGO JO	5/1/2017	DRIVING WHILE INTOXICATED 3R	7/29/2004	4/14/2005	-	35.00	20.00	-	520.00
COL-2017-09866	CR-3780-14-H	PEDROZA, LEOBERTO J	5/2/2017	THEFT PROP >=\$500<\$1500	7/21/2014	12/1/2014	-	15.00	-	20.00	309.00
COL-2017-09867	CR-3781-14-H	PEDROZA, LEOBERTO J	5/2/2017	THEFT PROP >=\$500<\$1500	7/7/2014	12/1/2014	-	15.00	-	20.00	309.00
COL-2017-09868	CR-1410-08-H	PEDROZA, LEOBERTO J	5/2/2017	BURGLARY OF HABITATION	11/21/2007	4/10/2008	-	35.00	20.00	-	343.00
COL-2017-09870	CR-3210-09-H	PEDROZA, LEOBERTO J	5/2/2017	BURGLARY OF HABITATION	6/22/2009	8/31/2009	-	35.00	20.00	-	347.00
COL-2017-09929	CR-3537-13-D	FARIAS, ROBERTO GALVA	5/2/2017	THEFT PROP >=\$1500<\$20K	8/29/2012	11/25/2013	-	5.93	3.39	-	62.00
COL-2017-09930	CR-3536-13-D	FARIAS, ROBERTO GALVA	5/2/2017	THEFT PROP >=\$1500<\$20K	3/27/2013	11/25/2013	-	5.93	3.39	-	62.00
COL-2017-09949	CR-443-08-G	GARCIA, RENE	5/2/2017	POSS MARIJ >50LBS<=2,000LBS	8/29/2007	6/24/2008	-	35.00	20.00	-	600.00
COL-2017-09986	CR-4525-07-I	BORRERO, ERNESTO PEN	5/2/2017	AGG ASSAULT W/DEADLY WEAPC	8/25/2007	2/4/2008	-	9.95	5.69	-	100.00
COL-2017-10017	CR-1857-13-B	PEREZ, JOSE LUIS	5/3/2017	DRIVING WHILE INTOXICATED 3R	10/12/2012	8/1/2013	-	6.74	3.86	-	100.00
COL-2017-10060	CR-3851-05-H	GALAVIZ, ISAIAS ISAAC GA	5/3/2017	EVADING ARREST/DETENTION W	6/5/2005	12/7/2005	-	7.47	4.27	-	72.00
COL-2017-10089	CR-2853-05-D	ZAMORA, SANTOS LUNA	5/3/2017	POSS CS PG 1>=4G<200G	1/26/2005	9/14/2012	-	9.20	5.26	-	104.00
COL-2017-10106	CR-1151-14-I	GARCES, JASON CLEMENT	5/3/2017	ATTEMPT TO COMMIT STALKING	2/9/2014	1/22/2015	-	35.00	20.00	-	1,443.00
COL-2017-10138	CR-2763-03-I	VASQUEZ, OSCAR MENA,	5/4/2017	UNAUTH USE OF VEHICLE	2/23/2003	5/11/2004	-	35.00	20.00	-	330.00
COL-2017-10154	CR-2944-11-I	GONZALEZ, ARNULFO CEE	5/4/2017	AGG ROBBERY	6/14/2010	9/19/2011	-	30.19	17.25	-	1,303.00
COL-2017-10158	CR-330-09-F	MENA, JORGE LUIS ESCAN	5/4/2017	EVADING ARREST DETENTION W/	12/20/2008	2/6/2009	-	17.69	10.12	-	222.30
COL-2017-10249	CR-1672-13-B	FLORES, HERMILO SALINA	5/5/2017	POSS MARIJ <=5LBS>4OZ	12/9/2009	8/26/2013	-	35.00	20.00	-	397.00
COL-2017-10465	CR-2897-13-C	MALONE, JASMINE PAULI	5/8/2017	ASSAULT PUBLIC SERVANT	6/1/2013	10/10/2013	-	12.45	7.11	-	1,240.00
COL-2017-10470	CR-1494-09-E	VILLEGAS, REYES JR GUZM	5/8/2017	EVADING ARREST DETENTION W/	2/14/2009	5/4/2009	-	16.74	9.57	-	167.00
COL-2017-10529	CR-2021-14-B	TOVAR, YALETZI NICOLE	5/9/2017	CRIM MISCH >=\$1,500<\$20K	10/12/2013	7/9/2014	-	18.57	10.61	-	225.80
COL-2017-10541	CR-1936-08-I	PRADO, JUAN ANGEL	5/9/2017	BURGLARY OF HABITATION	3/26/2008	5/22/2008	-	35.00	20.00	-	412.10
COL-2017-10569	CR-3078-06-I	BARRERA, EDUARDO, Jr.	5/9/2017	POSS MARIJ >4OZ<=5LBS	6/30/2006	9/12/2006	-	35.00	20.00	-	435.50
COL-2017-10572	CR-0746-15-E	ACUNA, JOSE	5/9/2017	BURGLARY OF HABITATION	12/6/2014	4/7/2015	-	35.00	20.00	-	423.80
COL-2017-10599	CR-2847-13-F	TERRY, MARLON CRAIG	5/9/2017	POSS MARIJ <=2,000LBS>50LBS	3/1/2013	9/16/2013	-	35.00	20.00	-	416.00
COL-2017-10631	CR-0873-04-I	RODRIGUEZ, JOSUE	5/10/2017	BURGLARY OF HABITATION	2/16/2004	4/26/2004	-	34.77	19.87	-	387.40
COL-2017-10638	CR-2304-13-F	VASQUEZ, MIGUEL, Jr.	5/10/2017	DRIVING WHILE INTOXICATED 3R	4/6/2013	7/3/2013	-	5.98	3.42	-	89.00
COL-2017-10651	CR-4123-14-H	GARCIA, JUAN MANUEL N	5/10/2017	BURGLARY OF BUILDING	4/2/2014	11/20/2014	-	12.52	7.15	-	200.00
COL-2017-10658	CR-3209-14-E	MELENDEZ, JESUS OSVALD	5/10/2017	POSS CS PG 1>=1G<4G	7/4/2014	9/10/2014	-	8.28	4.73	-	100.00
COL-2017-10756	CR-3792-08-B	MCCUTCHER, JOE	5/11/2017	POSS CS PG 1>1G	8/18/2008	9/25/2008	-	35.00	20.00	-	516.10
COL-2017-10775	CR-3101-06-E	ESPINOZA, RUTILO, II	5/12/2017	AGG ASSAULT W/DEADLY WEAPC	1/8/2006	10/30/2006	-	35.00	20.00	-	406.90
COL-2017-10807	CR-4431-06-C	HERRERA, JOSE ISIDRO RC	5/12/2017	EVADING ARREST DETENTION W/	5/24/2006	2/13/2007	-	34.78	19.87	-	404.30
COL-2017-10808	CR-3522-08-C	HERRERA, JOSE ISIDRO RC	5/12/2017	AGG ROBBERY	6/16/2008	9/9/2008	-	34.78	19.87	-	409.50
COL-2017-10809	CR-3265-08-C	HERRERA, JOSE ISIDRO RC	5/12/2017	AGG ROBBERY	6/27/2008	8/21/2008	-	34.78	19.87	-	409.50
COL-2017-10814	CR-3196-02-F	YORK, MICHAEL	5/12/2017	BURGLARY OF BUILDING	10/8/2002	9/3/2004	-	35.00	20.00	-	392.60
COL-2017-10826	CR-5163-07-B	PAZ, SONIA	5/12/2017	THEFT <\$1,500 2/MORE PREV CO	7/20/2007	3/31/2008	-	13.73	7.85	-	160.90
COL-2017-10829	CR-2906-03-H	MIRANDA, FRANCISCO JA	5/12/2017	ASSLT PUBLIC SERVANT	8/13/2003	10/27/2003	-	35.00	20.00	-	390.00
COL-2017-10939	CR-0341-05-H	VILLARREAL, RIGOBERTO	5/15/2017	KIDNAPPING	7/1/2004	5/18/2005	-	23.77	13.59	-	237.00
COL-2017-10967	CR-0694-14-E	ROMO, ARACELI BALDERA	5/15/2017	POSS CS PG 1>=4G<200G	5/18/2013	7/9/2014	-	35.00	20.00	-	550.00
COL-2017-11034	CR-3143-13-G	DeLeon, Michael Derek	5/15/2017	POSS MARIJ >4OZ<5LBS DRUG FR	8/7/2013	9/23/2013	-	13.82	7.90	-	375.00
COL-2017-11124	CR-0798-97-G	SALINAS, CARMEN MARIE	5/16/2017	CR CARD CREDIT CARD ABUSE	2/18/1997	6/14/2000	-	35.00	20.00	-	297.05
COL-2017-11163	CR-3803-10-E	NAVEIAS, JOSE CARLOS CI	5/17/2017	DRIVING WHILE INTOXICATED W/	1/30/2010	5/22/2013	-	8.04	4.59	-	120.00
COL-2017-11176	CR-4465-06-A	GARZA, VERONICA SUE	5/17/2017	EVADING ARREST DETENTION W/	6/12/2006	1/8/2007	-	29.39	16.80	-	378.50
COL-2017-11219	CR-1871-10-E	VILLEGAS, REYES JR GUZM	5/17/2017	BURGLARY OF VEHICLES W/PREV	3/25/2010	5/27/2010	-	35.00	20.00	-	351.00
COL-2017-11220	CR-1872-10-E	VILLEGAS, REYES JR GUZM	5/17/2017	BURGLARY OF VEHICLES W/PREV	3/25/2010	5/27/2010	-	35.00	20.00	-	351.00
COL-2017-11221	CR-1545-10-E	VILLEGAS, REYES JR GUZM	5/17/2017	EVADING ARREST DETENTION W/	3/25/2010	5/27/2010	-	26.48	15.13	-	266.00
COL-2017-11262	CR-2848-14-H	Roque, Juan Martin Garza	5/18/2017	AGG SEXUAL ASSLT CHILD	7/1/2013	11/20/2014	-	28.68	16.38	-	1,700.40
COL-2017-11279	CR-1448-10-F	BORRERO, MODESTO ADI	5/18/2017	SEXUAL ASSLT CHILD	7/11/2009	3/28/2013	-	35.00	20.00	-	347.00
COL-2017-11327	CR-1606-14-G	AMAYA, ISAIAS ARCE	5/18/2017	BURGLARY OF BUILDING	2/9/2014	5/28/2014	-	35.00	20.00	-	423.80
COL-2017-11383	CR-3898-12-B	JARAZ, MIGUEL ANGEL PC	5/19/2017	THEFT PROP >=\$1500<\$20K	8/17/2012	12/11/2012	-	5.97	3.41	-	100.00
COL-2017-11426	CR-3985-11-D	VELEZ, JAIME VEGA	5/19/2017	BURGLARY OF HABITATION	4/30/2011	2/10/2012	-	35.00	20.00	-	456.30
COL-2017-11434	CR-4411-07-A	VILLEGAS, ESEQUIEL MAR	5/19/2017	AGG ROBBERY	9/16/2007	11/19/2007	-	34.78	19.87	-	404.30
COL-2017-11454	CR-3268-02-A	VILLEGAS, ESEQUIEL MAR	5/19/2017	AGG ASSAULT W/DEADLY WEAPC	10/2/2002	11/27/2002	-	35.00	20.00	-	390.00
COL-2017-11565	CR-3406-13-C	RODRIGUEZ, ULISES	5/22/2017	INTOXICATION ASSAULT W/VEHI	2/17/2013	4/22/2014	-	6.11	3.50	-	100.00
COL-2017-11696	CR-3707-07-E	MUNOZ, JOSE JR LUIS VA	5/23/2017	AGG ASSAULT W/DEADLY WEAPC	8/8/2007	11/26/2007	-	35.00	20.00	-	343.00
COL-2017-11749	CR-3247-09-G	AMAYA, SAULO NATHANI	5/24/2017	INTOXICATED ASSAULT W/VEHI	6/14/2009	8/30/2010	-	6.93	3.96	-	100.00

HIDALGO COUNTY DISTRICT CLERK
Schedule of Adjustments
For Transactions Between 05/01/2017 and 05/31/2017 for CRIMINAL Fee Codes

Receipt Number	Case Number	Party	Date	Offense	Offense Date	Judgment Date	DPS	HCSO	JUFR	STENO	TOTAL
Arrest fee should be no more than \$5 (refer to CCP art. 102.011(a)(1)). In addition, please ensure that Jury Fee is assessed correctly based on judgment order or the request of a jury.											
COL-2017-11840	CR-3584-03-B	ALVARADO, JOSE RENE	5/25/2017	THEFT OF SERV >=\$1,500<\$20K	5/21/2002	5/27/2004	-	35.00	20.00	-	1,365.00
COL-2017-11847	CR-0483-05-F	MARTINEZ, PABLO ROBLE	5/25/2017	DRIVING WHILE INTOXICATED	11/26/2004	2/23/2005	-	35.00	20.00	-	430.00
COL-2017-11848	CR-0996-01-F	MARTINEZ, PABLO ROBLE	5/25/2017	DRIVING WHILE INTOXICATED 3R	8/5/2000	8/8/2001	-	35.00	20.00	-	389.03
COL-2017-11850	CR-2217-01-F	MARTINEZ, PABLO ROBLE	5/25/2017	DRIVING WHILE INTOXICATED 3R	7/3/2001	8/8/2001	-	35.00	20.00	-	389.03
COL-2017-11925	CR-4754-11-F	GARZA, JOSE MANUEL	5/26/2017	POSS CS PG 1>=1G<4G	3/3/2011	11/16/2011	-	8.37	4.79	-	100.00
COL-2017-11939	CR-2298-07-D	CARRISALEZ, JOSE GERAR	5/26/2017	THEFT PROP >=\$1500<\$20K	7/6/2006	9/5/2007	-	35.00	20.00	-	623.00
COL-2017-11980	CR-2958-04-F	Esquivel, Robert James	5/26/2017	MURDER (TAMPER FABRICATE P	4/20/2004	12/6/2004	-	8.84	5.05	-	100.00
COL-2017-12009	CR-1503-14-G	STABOLITO, GERMAN HEI	5/30/2017	DRIVING WHILE INTOXICATED 3R	2/20/2014	6/11/2014	-	35.00	20.00	-	670.80
COL-2017-12025	CR-1368-07-A	CARMONA, JESUS, Jr.	5/30/2017	AGG ROBBERY	7/21/2006	5/14/2007	-	20.80	11.89	-	253.50
COL-2017-12027	CR-676-08-A	CARMONA, JESUS, Jr.	5/30/2017	MAN DEL CS PG 1>=4G<200G	9/14/2007	7/11/2008	-	22.88	13.09	-	318.50
COL-2017-12144	CR-2778-12-F	SALDIVAR, MICHAEL GUA	5/31/2017	FORGERY FINANCIAL INSTRUMEN	4/17/2012	8/17/2012	-	35.00	20.00	-	414.70
COL-2017-12145	CR-5169-09-F	SALDIVAR, MICHAEL GUA	5/31/2017	BURLGARY OF BUILDING	11/8/2008	12/9/2009	-	35.00	20.00	-	802.10
COL-2017-12159	CR-0499-03-D	GUERRERO, RAUL FUENTI	5/31/2017	ACCIDENT INVOLVING INJ/DEATH	6/9/2002	4/20/2006	-	35.00	20.00	-	390.00
COL-2017-12160	CR-1124-98-D	GUERRERO, RAUL FUENTI	5/31/2017	DRIVING WHILE INTOXICATED 3R	12/13/1997	8/18/1999	-	35.00	20.00	-	1,642.23
COL-2017-12177	CR-4668-10-G	ESTRADA, DOMINGO JR	5/31/2017	BURGLARY OF HABITATION	7/14/2010	1/23/2013	-	35.00	20.00	-	321.00
COL-2017-12178	CR-4229-10-G	ESTRADA, DOMINGO JR	5/31/2017	BURGLARY OF HABITATION	7/27/2010	11/3/2010	-	35.00	20.00	-	1,101.00
COL-2017-12212	CR-2556-06-I	VALDEZ, LORENZO	5/31/2017	DRIVING WHILE INTOXICATED 3R	5/20/2006	7/27/2006	-	7.73	4.42	-	100.00

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



August 8, 2017

The Honorable Laura Hinojosa
Hidalgo County District Clerk
100 N. Closner, 1st Floor
Edinburg, Texas 78540

Re: Review of the *Monthly Fees Report* and Supporting Documentation
For the Month of June 2017

Dear Ms. Hinojosa:

We have conducted a limited scope review of the *Monthly Fees Report* and supporting documentation for the month of June 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 Fees Report* for the month of June 2017. Our review was not intended to be a detailed study of every relevant control system, procedure, or transaction. Accordingly, the opportunities for improvement presented in this report may not be all-inclusive of areas where improvements could be made.

The responsibility for sound internal controls 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 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.
- Verified that collections per the *Monthly Fees 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.
- Verified that the jail time ordered to be served by the defendant as stated on the Judgment Order agreed to the jail time reported on the Sheriff's "D" Monthly Report.

HIDALGO COUNTY DISTRICT JUDGES

LUIS M. SINGLETERRY
JUDGE, 97TH D.C.

RODOLFO DELGADO
JUDGE, 97TH D.C.

J. R. "BOBBY" FLORES
JUDGE, 139TH D.C.

ROSE GUERRA REYNA
JUDGE, 204TH D.C.

JUAN R. PARTIDA
JUDGE, 275TH D.C.

MARIO E. RAMIREZ, JR.
JUDGE, 332TH D.C.

NOE GONZALEZ
JUDGE, 370TH D.C.
OVERSEER

LETICIA LOPEZ
JUDGE, 389TH D.C.

L. KENO VASQUEZ
JUDGE, 396TH D.C.

ISRAEL RAMON, JR.
JUDGE, 430TH D.C.

RENEE R. BETANCOURT
JUDGE, 449TH D.C.

- Verified the sequence of receipts per the *Monthly Fees Report* agreed to *Odyssey's* Receipt Journal Reports for civil and criminal collections. In addition, verified that receipts followed sequential order.
- Reviewed randomly selected receipts to determine if fines, 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, *Daily Revenue Remittance Reports*, *Monthly Fees Report*, and mail logs to verify proper completion.
- Reviewed and verified randomly selected receipts per method of payment for 5 days to determine if money orders, checks, credit cards, E-files, and cash were properly receipted and deposited.
- Reviewed and verified that the number of cases and motions for civil filing fees were correctly reported on the *Monthly Fees Report*.

Conclusion:

Total collections for the month of June 2017 were \$500,240.93. Based on the results of our review, we have concluded that fines, fees, and court costs collected 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 observation.

Observation No. 1:

We reviewed a sample of receipts issued during the month of June 2017 to determine if fines, fees, and court costs were properly allocated and reported.

The results of our review revealed that 54 of the receipts tested (Exhibit A) contained errors in the allocation of fines, fees, and court costs. 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 and various *Odyssey* programming errors were corrected. The adjustments resulting from human error have not been completed. According to the Accountant, due to an oversight, staff did not verify that the fines, fees, and court costs were correct prior to taking in a payment.

There are numerous statutes that require the District Clerk to collect 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 adequate 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.

Please provide a written management response to the observation noted above by August 25, 2017.

HIDALGO COUNTY DISTRICT JUDGES

LUIS M. SINGLETERRY
JUDGE, 12th D.C.

RODOLFO DELGADO
JUDGE, 13th D.C.

J. R. "BOBBY" FLORES
JUDGE, 13th D.C.

ROSE GUERRA REYNA
JUDGE, 20th D.C.

JUAN R. PARTIDA
JUDGE, 27th D.C.

MARIO E. RAMIREZ, JR.
JUDGE, 32nd D.C.

NOE GONZALEZ
JUDGE, 37th D.C.
OVERSEER

LETICIA LOPEZ
JUDGE, 38th D.C.

L. KENO VASQUEZ
JUDGE, 39th D.C.

ISRAEL RAMON, JR.
JUDGE, 43rd D.C.

RENEE R. BETANCOURT
JUDGE, 44th D.C.

The Honorable Laura Hinojosa
August 8, 2017
Page 3 of 3

If you have any questions, please contact Marissa Castillo, Internal Auditor II, at 318-2511 ext. 4650, Yvonne Torres, Revenue Audit Supervisor at ext. 4642 or Arcy B. Duran, CPA, Director of Audit, at ext. 4645.

Respectfully,



Ray Eufrazio, CPA
County Auditor

Enclosures: Copy of *Monthly Fees Report* and Exhibits

cc: Mr. Valde Guerra, County Executive Officer

HIDALGO COUNTY DISTRICT JUDGES

LUIS M. SMOLETERRY
JUDGE, 92ND D.C.

RODOLFO DELGADO
JUDGE, 93RD D.C.

J. R. "BOBBY" FLORES
JUDGE, 126TH D.C.

ROSE GUERRA REYNA
JUDGE, 208TH D.C.

JUAN R. PARTIDA
JUDGE, 273RD D.C.

MARIO E. RAMIREZ, JR.
JUDGE, 332ND D.C.

NOE GONZALEZ
JUDGE, 370TH D.C.
OVERSEER

LETICIA LOPEZ
JUDGE, 389TH D.C.

L. KENO VASQUEZ
JUDGE, 398TH D.C.

ISRAEL RAMON, JR.
JUDGE, 430TH D.C.

RENEE R. BETANCOURT
JUDGE, 449TH D.C.

HIDALGO COUNTY DISTRICT CLERK MONTHLY FEE REPORT

PAGE 1 OF 3

FOR THE MONTH OF JUNE 2017

DISTRICT COURT FEES (LGC 133 151(a)(1)&(a)(2))		# OF CASES			
DIVORCE & FAMILY LAW CASES		# 287	✓ Cases To Report	= \$ 12,514.97	
PARTIAL PAYMENT					
OTHER THAN DIVORCE/FAMILY		# 533	✓ Cases To Report	= \$ 26,713.08	
PARTIAL PAYMENT					
ADJUDICANT LEGAL SERVICES (LGC 133 152 (a)(1)-(2))		# 334	✓ Actions To Report	= \$ 1,669.00	
DIVORCE & FAMILY LAW CASES		# 630	✓ Actions To Report	= \$ 6,319.76	
PARTIAL PAYMENT					
OTHER THAN DIVORCE/FAMILY		# 3	✓ Cases To Report	= \$ 111.00	
PARTIAL PAYMENT					
JUDICIAL SUPPORT FEE (LGC 133 154) @37.00 AFTER 12/1/05		# 817	✓ Cases To Report	= \$ 33,774.13	
JUDICIAL SUPPORT FEE (LGC 133 154) @342.00 AFTER 1/1/06					
PARTIAL PAYMENT					
FAMILY PROTECTION FEE (GC 51 961) AFTER 6/15/07 @ \$15.00					
CLERK COST (GC 51 317(b)(1)&(b-1))		\$ 40,888.19			
OTHER CLERK COST (GC 51 317-319)		\$ 42,172.37			
TIME PAYMENT (LGC 133 103) @ \$10.00					
PHOTO & CERTIFIED COPIES (GC 51 318(b)(7)-(8))					
OTHER FEES					
REGISTRY ADMINISTRATION FEE (LGC 117 055)					
REGISTRY ADMINISTRATION INTEREST (LGC 117 054)					
NSF CHECK FEE (LGC 118 141)					
STOP PAYMENT CHARGE (LGC 118 141 (b)(1)-(2))					
INTEREST EARNED FOR THE MONTH OF June 2017					
COURT FEES					
DISTRICT ATTORNEY (CCP 102 008)					
DISTRICT ATTORNEY BOND FORFEITURES COMMISSIONS (GC 41 005)					
PROTECTIVE ORDER (D.A. FEES FC 71 04) @ \$150.00					
TIME PAYMENT ADMINISTRATION OF JUSTICE (LGC 133 103) @ \$2.50					
TIME PAYMENT (LGC 133 103) @ \$12.50					
LOCAL (CRIMINAL) TRANSACTION FEE (CCP 102 072) @ \$2.00					
APPELLATE JUD. SYS. FUND (GC 22 2141) @ \$5.00					
STATEWIDE E-FILE FEE (GC 51 851) 9/1/15 @ \$30.00					
MASTER COURT FEES (14 829FC) @ \$7.00					
JURY FEES (CCP 102 004) 1/1/16 @ \$40.00					
PASSPORT EXECUTION FEE @ \$25.00					
PASSPORT PHOTO FEE @ \$15.00					
RECORDS ARCHIVE AND PRESERVATION FEE (GC 51 305) 8/01/09 @ \$5.00					
DOMESTIC RELATIONS OFFICE FEE (FC 203 005)					
E-FILE TRANSACTION FEE (GC 72 031) 1/1/14 @ \$2.00					
TAX A.C. SCOFFLAW FEE (TC 502 010 (f)) @ \$20.00					
SHERIFF FEES (CCP 102 011) \$ 20,357.14					
SHERIFF FEES (HCSO) \$ 2,356.10					
CONSTABLE FEES (CCP 102 011)					
PUBLIC DEFENSE ATTY'S FEES (CCP 28 05)					
FINES (LGC 113 004)					
BOND FORFEITURES (CCP 22 16)					
PRE-TRIAL DIVERSION PROGRAM FEES (CCP 102 0121 (a))					
COURTHOUSE SECURITY FUND (291 008 LGC 102 017 CCP)					
COUNTY RECORDS PRESERVATION (GC 51 708)					
COUNTY RECORDS MANAGEMENT & PRESERVATION (GC 51 317 CCP 102 005)					
DISTRICT CLERK RECORDS MANAGEMENT & PRESERVATION (GC 51 317 (b)(4))					
COURT REPORTER SERVICE FEE (GC 51 601) @ \$15.00					
JUVENILE DELINQUENCY PREVENTION FUND (CCP 102 0171) @ \$5.00					
LAW LIBRARY FEES (LGC 323 023) @ \$30.00					
OTHER COURT FEES					
CRIMINAL CLERK FEE (CCP ART. 102 005)					
LAW ENFORCEMENT LAB COSTS (CCP ART 42 12 SEC 11)					
CRIME STOPPERS - ADULT PROBATION DEPT.					
MOTHERS AGAINST DRUNK DRIVING					
WOMEN TOGETHER EMERGENCY SHELTER					
ESTRELLA'S HOUSE					
ATTORNEY AD-LITEM					
SUBTOTAL				\$ 5,859.06	
LESS LAW ENFORCEMENT LAB COSTS				\$ -	
LESS CRIME STOPPERS				\$ -	
LESS MOTHERS AGAINST DRUNK DRIVING				\$ -	
LESS WOMEN TOGETHER EMERGENCY SHELTER				\$ -	
LESS ESTRELLA'S HOUSE				\$ -	
LESS ATTORNEY AD-LITEM				\$ -	
TOTAL OTHER COURT FEES				\$ 5,859.06	

YANA
7/1/17

X2

HIDALGO COUNTY DISTRICT CLERK MONTHLY FEE REPORT

PAGE 2 OF 3

FOR THE MONTH OF JUNE 2017

CONSOLIDATED COURT COST (LGC 133 102)

1-1-C4

A&B MISD @ \$83.00 MISD @ \$40.00

A&B MISD @ \$40.00 MISD @ \$17.00

FEL @ \$133.00

1100-207-20-000-015-0-000 \$ 19,393.74

CRIMINAL JUSTICE FEES (CCP 102 51)	PRIOR 8/31/97 FEL @ \$20.00 MISD @ \$10.00	1100-207-20-000-003-0-000 \$ 20.00
BREATH ALCOHOL TESTING (CCP 102 016)	9/1/91-8/31/97 @ \$30.00	1100-207-20-000-006-0-000 \$ -
COMPREHENSIVE REHABILITATION (CCP 102 81)	9/1/91-8/31/97 @ \$25.00	1100-207-20-000-008-0-000 \$ 25.00
LAW ENFORCE EDUC FUND (GC 415 082)	\$3.50	1100-207-20-000-011-0-000 \$ 3.50
CRIME STOPPERS (CCP 102 013) @ \$2.00	9/1/89-8/31/97 @ \$2.00	1100-207-20-000-014-0-000 \$ 2.00
ABUSED CHILDREN'S COUNSELING (CCP 37 072)		1100-207-20-000-016-0-000 \$ -
JUVENILE CRIME & DELINQUENCY (CCP 102 075 (m))	9/1/97-8/31/01 @ \$0.25 9/1/01-12/31/03 @ \$0.50	1100-207-20-000-007-0-000 \$ 1.76
FUGITIVE APPREHENSION FUND (CCP 102 19)	9/1/97-12/31/03 @ \$5.00	1100-207-20-000-009-0-000 \$ 20.19
CRIME VIC COMP FUND (CCP 56 55)	FEL @ \$45.00 MISD @ \$35.00	1100-207-20-000-017-0-000 \$ 226.81
JUDICIAL COURT PERSON. TRAINING (GC 56 001)	9/1/85-8/31/99 @ \$1.00 8/31/99-12/31/03 @ \$2.00	1100-207-20-000-027-0-000 \$ 9.05
CORRECTIONAL MGMT INST OF TX (CCP 102 075(n))	9/1/01-12/31/03 @ \$0.50	1100-207-20-000-029-0-000 \$ 1.68

STATE AGENCY ARREST FEES (CCP 102 011, LGC 133 104)

CPS @ \$5.00 Arrest

TABC @ \$5.00 Arrest

P&W @ \$5.00 Arrest

1100-207-20-000-019-0-000 \$ 201.83

1100-207-20-000-020-0-000 \$ -

1100-207-20-000-021-0-000 \$ -

1100-207-20-000-030-0-000 \$ 1,457.84

1100-207-20-000-033-0-000 \$ -

1100-207-20-000-053-0-000 \$ 545.09

1100-207-20-000-054-0-000 \$ 728.69

1100-341-10-090-009-0-000 \$ 81.78

1100-207-20-000-035-0-000 \$ -

1100-207-20-000-037-0-000 \$ 168.00

1100-341-10-090-010-0-000 \$ -

1100-207-20-000-058-0-000 \$ 2,621.20

1100-207-20-000-038-0-000 \$ 1,624.74

1100-207-20-000-059-0-000 \$ 265.45

1100-207-20-000-063-0-000 \$ 2,278.08

1100-207-20-000-064-0-000 \$ -

1255-341-10-090-000-0-000 \$ 493.12

1234-341-10-090-000-0-000 \$ 532.84

1100-360-00-000-090-0-000 \$ 62.18

\$ -

\$ -

1100-207-20-000-066-0-000 \$ 932.97

1100-341-10-090-017-0-000 \$ 186.63

1100-202-00-000-019-0-000 \$ 279.88

1100-207-20-000-071-0-000 \$ 575.90

1100-207-20-000-074-0-000 \$ -

1100-341-10-090-019-0-000 \$ 14,204.30

1100-202-00-000-004-0-000 \$ 5,361.05

1100-360-00-000-000-0-000 \$ -

1100-227-30-000-019-0-000 \$ 488,415.10

\$ 500,240.93

TOTAL CASH RECEIVED

LESS AMOUNT PAID TO COUNTY TREASURER

AMOUNT DUE TO COUNTY TREASURER

AMOUNT OVERPAID TO COUNTY TREASURER

OTHER DISBURSEMENTS

\$ 488,415.10

\$ -

\$ -

\$ 3,602.00

TOTAL DISBURSEMENTS

NET AMOUNT AVAILABLE FOR DEPOSIT TO CLERK'S FEE ACCOUNT

\$ 492,017.10

\$ 8,223.83

PROOF:

AMOUNT RECEIVED

AMOUNT LIQ

CRIME STOPPERS (ADULT PROBATION)

LAW ENFORCEMENT LAB COSTS (OPS)

MOTHERS AGAINST DRUNK DRIVING

WOMEN TOGETHER EMERGENCY SHELTER

ESTRELLA'S HOUSE

ATTORNEY AD LITEM

ADULT PROBATION

SHORTAGE/OVERAGE

\$ 11,198.83

\$ (2,975.00)

\$ -

\$ -

\$ -

\$ -

\$ -

\$ -

\$ -

\$ -

NET AMOUNT

\$ 8,223.83

X2-a

HIDALGO COUNTY DISTRICT CLERK MONTHLY FEE REPORT

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FOR THE MONTH OF JUNE 2017

REMITTANCES TO COUNTY TREASURER

	DATE	CHECK NUMBER	DATES OF REPORTS	AMOUNT	TREASURER REC #
CIVIL1)	06/09/17	48231	06/01/17 - 06/02/17	\$ 43 240 09	211767
CIVIL2)	06/23/17	48254	06/05/17 - 06/09/17	\$ 67 775 00	211995
CIVIL3)	06/23/17	48246	06/12/17 - 06/16/17	\$ 84 308 89	211994
CIVIL4)	06/28/17	48259	06/19/17 - 06/23/17	\$ 66 318 57	212257
CIVIL5)	07/05/17	48281	06/26/17 - 06/30/17	\$ 98 806 75	212255
CIVIL6)		0	00/00/00 - 00/00/00	\$ -	0
CIVIL7)		0	00/00/00 - 00/00/00	\$ -	0
CIVIL8)		0	00/00/00 - 00/00/00	\$ -	0
CIVIL9)		0	00/00/00 - 00/00/00	\$ -	0
CRM1)	06/09/17	48230	06/01/17 - 06/02/17	\$ 16 303 80	211766
CRM2)	06/12/17	48239	06/05/17 - 06/07/17	\$ 16 282 15	211768
CRM3)	06/12/17	48238	06/08/17 - 06/09/17	\$ 12 467 76	211769
CRM4)	06/22/17	48242	06/12/17 - 06/14/17	\$ 21 024 30	211991
CRM5)	06/22/17	48243	06/15/17 - 06/16/17	\$ 8 752 60	211992
CRM6)	06/23/17	48255	06/19/17 - 06/21/17	\$ 16 491 80	211996
CRM7)	06/28/17	48258	06/22/17 - 06/23/17	\$ 8 130 18	212256
CRM8)	07/05/17	48279	06/26/17 - 06/28/17	\$ 17 113 90	212253
CRM9)	07/05/17	48280	06/29/17 - 06/30/17	\$ 11 399 30	212254
CRM10)		0	00/00/00 - 00/00/00	\$ -	0

TOTAL AMOUNT OF REMITTANCES

\$ 488,415.10

PREPARED BY

BOOKKEEPER

DATE

REVIEWED BY

ACCOUNTANT

DATE

INTERNAL AUDITOR

DATE

THIS REPORT HAS BEEN PERSONALLY REVIEWED BY ME AND I CERTIFY IT TO BE TRUE
AND CORRECT TO THE BEST OF MY KNOWLEDGE

DISTRICT CLERK OR DESIGNEE SIGNATURE

DATE

THIS REPORT IS DUE IN THE COUNTY AUDITOR BEFORE THE FIFTH (5) WORKING DAY OF THE FOLLOWING MONTH

AUDITED BY: THE HIDALGO
COUNTY AUDITOR'S OFFICE
DATE: MC
7.21.17

HIDALGO COUNTY DISTRICT CLERK
Schedule of Adjustments
For Transactions Between 06/01/2017 and 06/30/2017 for CRIMINAL Fee Codes

Receipt Number	Case Number	Party	Date	Offense	Offense Date	Judgment Date	DNACS	DPS	HCSO	JUFR	TOTAL
Arrest fee should be no more than \$5 (refer to CCP art. 102.011(a)(1)).											
COL-2017-12895	CR-4165-11-H	GOMEZ, ROGELIO	6/8/2017	INTOXICATION MANSLAUGHTER	4/30/2011	11/20/2012	-	6.74	-	3.85	100.00
COL-2017-12477	CR-0614-02-I	PEREZ, LUIS MIGUEL	6/2/2017	UNAUTH USE OF VEHICLE	2/7/2002		-	-	35.00	20.00	390.00
COL-2017-12680	CR-0824-97-E	MUNOZ, MARISELA SIEF	6/6/2017	BURGLARY		5/7/1997	-	-	17.44	9.97	149.05
COL-2017-12837	CR-3851-05-H	GALAVIZ, ISAIAS ISAAC C	6/8/2017	EVADING ARREST DETENTION	6/5/2005	12/7/2005	-	-	7.47	4.27	72.00
COL-2017-13143	CR-1269-08-G	PALMAS, CONSTANTINO	6/12/2017	THEFT PROP >=\$20K<\$100K	12/9/2007	7/22/2008	-	-	31.22	17.84	397.90
COL-2017-13457	CR-1495-04-A	FOCHTMAN, RAY EUGENE	6/16/2017	DRIVING WHILE INTOXICATED	3/27/2004	6/21/2004	-	-	35.00	20.00	559.00
COL-2017-13502	CR-4645-13-D	ALANIZ, DAVID	6/16/2017	THEFT PROP >=\$50<\$500	10/13/2013	1/31/2014	-	-	5.22	-	100.00
COL-2017-13613	CR-0081-05-I	SANCHEZ, MARK ANTHONY	6/19/2017	POSS CS PG 1>=4G<200G	11/12/2004	1/31/2005	-	-	34.79	19.88	328.00
COL-2017-13943	CR-3345-02-A	FOCHTMAN, RAY EUGENE	6/22/2017	DRIVING WHILE INTOXICATED	7/6/2002	6/21/2004	-	-	17.14	9.79	192.00

Receipt Number	Case Number	Party	Date	Offense	Offense Date	Judgment Date	DNACS	DPS	HCSO	JUFR	TOTAL
Arrest fee should be no more than \$5 (refer to CCP art. 102.011(a)(1)). In addition, Jury Fee (\$20) should NOT have been assessed based on judgment order.											
COL-2017-12294	CR-3091-09-H	RODRIGUEZ, ABRAM MI	6/1/2017	DRIVING WHILE INTOXICATED	1/23/2009	10/1/2009	-	35.00	-	20.00	1,377.00
COL-2017-12957	CR-3585-10-B	ZUNIGA, STEPHANIE NIC	6/9/2017	THEFT >=\$1,500<\$20K	5/16/2010	11/4/2010	-	35.00	-	20.00	351.00
COL-2017-12394	CR-194-07-F	REYES, ROEL	6/2/2017	THEFT >=\$1,500<\$20K	9/30/2006	1/30/2007	-	-	15.63	8.93	198.50
COL-2017-12413	CR-1711-05-A	CANTU, PABLO GARCIA	6/2/2017	POSS CS PG 1<1G	3/9/2005	7/6/2005	-	-	35.00	20.00	390.00
COL-2017-12492	CR-4671-14-D	CORONADO, SERGIO CC	6/5/2017	DRIVING WHILE INTOXICATED	11/22/2014	1/7/2015	-	-	13.48	7.70	200.00
COL-2017-12627	CR-4981-10-H	SALAZAR, ERASMO ATU	6/5/2017	AGG ASSLT W/DEADLY WEAPON	2/25/2009	1/13/2011	-	-	18.38	10.49	220.60
COL-2017-12659	CR-1545-10-E	VILLEGAS, REYES JR GUZ	6/5/2017	EVADING ARREST DETENTION	3/25/2010	5/27/2010	-	-	8.52	4.87	87.00
COL-2017-12927	CR-2035-12-J	ROJAS, LAURA CELINA	6/9/2017	THEFT PROP >=\$1500<\$20K	6/7/2008	6/12/2012	-	-	12.42	7.11	615.80
COL-2017-12966	CR-1281-14-I	ANAYA, ROGELIO	6/9/2017	POSS CS PG 1<1G	10/9/2013	6/12/2014	34.00	-	35.00	20.00	1,200.00
COL-2017-13136	CR-3209-14-E	MELENDEZ, JESUS OSVA	6/12/2017	POSS CS PG 1>=1G<4G	7/4/2014	9/10/2014	-	-	13.02	7.44	156.00
COL-2017-13210	CR-891-08-E	ZARATE, RUBEN	6/13/2017	THEFT <\$1,500 2/MORE PREV C	1/9/2008	3/12/2008	-	-	35.00	20.00	347.00
COL-2017-13216	CR-1121-04-E	ZARATE, RUBEN	6/13/2017	EVADING ARREST DETENTION	11/25/2003	4/28/2004	-	-	35.00	20.00	330.00
COL-2017-13217	CR-1877-05-E	ZARATE, RUBEN	6/13/2017	POSS CS PG 1>=1G<4G	4/4/2005	6/20/2005	-	-	35.00	20.00	330.00
COL-2017-13314	CR-2595-08-H	ANZALDUA, ERASMO	6/14/2017	AGG ROBBERY	1/15/2008	8/4/2008	-	-	27.12	15.50	350.00
COL-2017-13391	CR-3647-11-B	SOLIS, JESUS GARCES	6/15/2017	POSS CS PG 1<1G	4/9/2011	10/18/2011	-	-	35.00	20.00	411.00
COL-2017-13500	CR-3674-07-D	ALANIZ, DAVID	6/16/2017	POSS CS PG 1<1G	6/2/2007	9/11/2007	-	-	10.06	5.75	100.00
COL-2017-13630	CR-1059-07-I	SANCHEZ, MARK ANTHONY	6/19/2017	MAN DEL CS PG 1>=4G<200G	11/8/2006	4/19/2007	-	-	34.79	19.88	341.00
COL-2017-13635	CR-4589-11-B	RODRIGUEZ, JORGE	6/19/2017	POSS MARIJ <=5LBS>4OZ	6/27/2011	11/6/2012	5.66	-	5.81	3.33	100.00
COL-2017-13641	CR-1527-11-A	NUNEZ, ANDRES	6/19/2017	POSS MARIJ <=5LBS>4OZ	9/28/2010	11/14/2011	-	-	35.00	20.00	456.30
COL-2017-13646	CR-3605-12-A	NUNEZ, ANDRES	6/19/2017	AGG ROBBERY	3/7/2012	11/14/2012	-	-	35.00	20.00	351.00
COL-2017-13826	CR-4850-14-A	GARZA, MICHELLE LEE	6/21/2017	FRAUD DEL CS/PRESCRIPTION	5/12/2014	5/21/2015	-	-	27.42	15.69	260.00
COL-2017-13900	CR-3492-14-F	LOPEZ, ADRIAN GONZALEZ	6/22/2017	EVADING ARREST DET W/VEH	6/25/2014	9/24/2014	-	-	10.36	5.92	100.00
COL-2017-14125	CR-3660-10-H	GUARDADO, ROBERTO R	6/26/2017	ROBBERY	8/14/2010	11/8/2010	-	-	8.75	5.00	100.00
COL-2017-14126	CR-4612-10-E	ESQUIVEL, LUIS	6/26/2017	POSS MARIJ <=2,000LBS>50LBS	8/31/2010	3/14/2011	-	-	35.00	20.00	411.00
COL-2017-14129	CR-1807-12-F	ZAMORA, ZULAI ORTIZ	6/26/2017	INTOXICATION MANSLAUGHTER	3/28/2012	5/12/2014	-	-	13.78	7.88	250.00
COL-2017-14138	CR-0857-06-B	TIJERINA, NORMA	6/26/2017	FORGERY GOVT INSTRUMENT/I	6/8/2005	5/4/2006	-	-	14.38	15.38	987.00
COL-2017-14154	CR-4712-08-E	FLORES, EVANGELINA V.	6/26/2017	THEFT >=\$1,500<\$20K	11/13/2007	12/12/2008	-	-	35.00	20.00	283.40
COL-2017-14218	CR-2807-11-E	GONZALEZ, VANESSA	6/27/2017	DRIVING WHILE INTOXICATED	2/23/2011	9/26/2011	-	-	32.86	18.78	483.00
COL-2017-14250	CR-0748-13-H	Jasso, Robert Heracio	6/27/2017	POSS MARIJ <=2,000LBS>50LBS	1/21/2012	3/20/2013	12.20	-	12.55	7.17	827.50
COL-2017-14253	CR-1076-15-B	TOVAR, YALETZI NICOLE	6/27/2017	BURGLARY OF BUILDING	2/15/2015	4/30/2015	-	-	6.12	3.50	75.80
COL-2017-14467	CR-5323-09-D	CURRY, SAMUEL PYRUS	6/30/2017	THEFT PROP >=\$1,500<\$20K	6/17/2009	2/3/2010	-	-	35.00	20.00	451.10

Receipt Number	Case Number	Party	Date	Offense	Offense Date	Judgment Date	DNACS	DPS	HCSO	JUFR	TOTAL
Based on original judgments for the cases listed below, DNACS (\$34) should have been assessed. Please confirm. In addition, Arrest Fee should be no more than \$5 (refer to CCP art. 102.011(a)(1)) and Jury Fee (\$20) should NOT have been assessed based on judgment.											
COL-2017-13089	CR-4080-10-H	MEDINA, RAUL JUAREZ	6/12/2017	ATTEMPT TO COMMIT DEADLY	9/20/2010	12/13/2010	-	-	35.00	20.00	2,433.60
COL-2017-13212	CR-1158-10-E	ZARATE, RUBEN	6/13/2017	THEFT PROP <\$1,500 2/MORE	6/17/2009	4/21/2010	-	-	35.00	20.00	347.00
COL-2017-13213	CR-3742-09-E	ZARATE, RUBEN	6/13/2017	THEFT PROP <\$1,500 2/MORE	5/14/2009	3/1/2010	-	-	35.00	20.00	347.00
COL-2017-13214	CR-4410-09-E	ZARATE, RUBEN	6/13/2017	THEFT PROP <\$1,500 2/MORE	8/19/2009	3/1/2010	-	-	35.00	20.00	347.00
COL-2017-13270	CR-2086-12-D	ROMERO, PAUL LUIS	6/14/2017	INDECENCY WITH A CHILD SEXU	9/1/2007	7/11/2012	-	-	5.23	2.99	53.00
COL-2017-13325	CR-4415-13-E	ROCHA, RAUL LEAL	6/14/2017	POSS CS PG 1>=1G<4G	4/4/2013	3/3/2014	-	-	6.42	3.68	86.00
COL-2017-13825	CR-1765-13-I	CAVAZOS, ROLANDO CA	6/21/2017	EVADING ARREST DET W/VEH	3/2/2013	7/11/2013	-	-	9.69	5.54	100.00

Receipt Number	Case Number	Party	Date	Offense	Offense Date	Judgment Date	DNACS	DPS	HCSO	JUFR	TOTAL
Based on the judgment for the case listed below, DNACS (\$34) should have been assessed. Please confirm. In addition, Arrest Fee should be no more than \$5 (refer to CCP art. 102.011(a)(1)).											
COL-2017-13634	CR-1873-12-B	RODRIGUEZ, JORGE	6/19/2017	MAN/DEL CS PG 3/4 <28G	12/8/2011	11/6/2012	-	-	5.29	-	100.00

HIDALGO COUNTY DISTRICT CLERK

Schedule of Adjustments

For Transactions Between 06/01/2017 and 06/30/2017 for CRIMINAL Fee Codes

Receipt Number	Case Number	Party	Date	Offense	Offense Date	Judgment Date	DNACS	DPS	HCSO	JUFR	TOTAL
DNA Community Supervision Fee (DNACS \$34) should NOT have been assessed based on type of offense and judgment order. Refer to Government Code, Sec. 411.1471. In addition, please ensure the arrest fee is no more than \$5 (refer to CCP art. 102.011(a)(1)). Furthermore, Jury Fee (\$20) should not have been assessed based on judgments.											
COL-2017-12295	CR-0470-14-G	ANGULO, DANIEL SYLVE	6/1/2017	POSS CS PG 1>=1G<4G	4/27/2013	6/9/2014	34.00	-	35.00	20.00	1,500.00
COL-2017-12752	CR-3479-14-C	MONTEMAYOR, RANDY	6/6/2017	MAN/DEL CS PG 3/4 >=28G<200	5/30/2014	10/16/2014	11.14	-	11.45	6.55	350.00
COL-2017-12990	CR-1039-15-D	GONZALEZ, ADAN JR. OI	6/9/2017	THEFT PROP >=\$1500<\$20K	6/15/2014	4/29/2015	34.00	-	35.00	20.00	800.00
COL-2017-13574	CR-2272-12-E	SALAZAR, JASON RAY	6/19/2017	MAN/DEL CS PG 1>=4G<200G	11/25/2011	11/8/2012	5.88	-	6.06	3.46	70.00
COL-2017-13707	CR-0493-15-A	HERNANDEZ, EDGAR AN	6/20/2017	POSS CS PG 1<1G	10/4/2014	3/19/2015	11.38	-	11.72	6.70	652.00
COL-2017-14011	CR-3933-14-D	Tijerina, Jonathan Joshu	6/23/2017	MAN/DEL CS PG 1>=1G<4G	6/6/2013	12/19/2014	34.00	-	35.00	20.00	500.00

COUNTY of HIDALGO

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Hidalgo County Administration Building
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Edinburg, Texas 78539-6243
PHONE: (956) 318-2511
FAX: (956) 318-2577
WEBSITE: www.co.hidalgo.tx.us/auditor



EDINBURG, TEXAS 78539

July 31, 2017

The Honorable Eddie Guerra, Sheriff
Hidalgo County Sheriff's Office
711 El Cibolo Rd.
Edinburg, Texas 78540

Re: Review of Sheriff's Inmate Trust Financial Statements
For the months ended January 31, 2017 through March 31, 2017

Dear Sheriff Guerra:

We conducted a limited scope review of the financial statements and supporting documentation of the Inmate Trust Fund Account for the months of January 2017 through March 2017 pursuant to Local Government Code §115.001. The objective of the review was to obtain limited assurance that the financial statements are free from material misstatements.

Management is responsible for the preparation of the financial statements and for designing, implementing, and maintaining internal control relevant to the preparation of the financial statements. Our responsibility is to perform procedures to obtain limited assurance that the financial statements are free from material misstatement.

Based on our review, the financial statements did not contain any material misstatements. However, we noted that the system of internal controls for the accounting of inmate trust funds requires improvement as noted below.

Observation No. 1:

The January 2017 through March 2017 Sheriff's Inmate Trust financial statements and supporting documentation were not filed with the County Auditor's Office within ten days after the last day of the month. The financial statements were filed 87, 68, and 46 working days late, respectively. According to staff, the financial statements were submitted late since the accountant position responsible for preparing the financial statements was vacant.

The County Auditor's Office requires that financial statements and supporting documentation be submitted within ten days after the last day of the month.

Failure to ensure that financial statements and supporting documentation are submitted to the County Auditor's Office within ten days after the last day of the month may result in the improper reporting of County funds.

Recommendation:

Management should ensure that financial statements and supporting documentation are submitted to the County Auditor's Office within ten days after the last day of the month.

Observation No. 2:

As of March 31, 2017, the "Held in Trust" account had a cash balance of \$54,737.25 and consisted of funds received from inmates and/or the inmates' family members. However, the balance on the "Inmate Accounts with Balances Report," a report generated from *Odyssey* (the County's law enforcement system) that lists the names of the inmates and the amount of funds held in trust for each inmate, was only \$50,779.06 resulting in an unidentified variance of \$3,958.19. The Sheriff's Office conducted research to identify the owners of the

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JUDGE, 13TH D.C.

J. R. "BOBBY" FLORES
JUDGE, 13TH D.C.

ROSE GUERRA REYNA
JUDGE, 20TH D.C.

JUAN R. PARTIDA
JUDGE, 27TH D.C.

MARIO E. RAMIREZ, JR.
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HOE GONZALEZ
JUDGE, 37TH D.C.
OVERSEER

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JUDGE, 40TH D.C.

RENEE R. BETANCOURT
JUDGE, 44TH D.C.

unidentified variance and several checks were issued; however, a variance that fluctuates from month to month continues to exist.

Recommendation:

We recommend that the Sheriff's Office continue to conduct additional research to identify the owners of the unidentified variance and to determine the reason the variance fluctuates each month.

Observation No. 3:

The total amounts on the "Inmate Account Journal" generated from *Odyssey* for the months of January 2017 through March 2017 were \$126,094.10, \$122,045.60, and \$157,979.98, respectively. However; the total amounts on the "Commissary Sales" report generated from *Odyssey* for the months of January 2017 through March 2017 were \$126,119.62, \$122,030.52, and \$157,978.63, respectively.

The total amounts on the "Inmate Account Journal" and the "Commissary Sales" reports should agree; however, for the months of January 2017 through March 2017 there was a variance of \$25.52, \$15.08, and \$1.35, respectively. During the month of January 2017, check number 259066 in the amount of \$25.50 was voided and reissued on the last day of the month resulting in a variance. The Sheriff's Office could not provide a reason for the remaining variance. Tyler Technologies has been made aware of the issue and is in the process of determining the reason for the differences.

Recommendation:

We recommend that the Sheriff's Office continue to communicate with Tyler Technologies to ensure that the issue is resolved and the "Inmate Account Journal" and the "Commissary Sales" report agree.

Observation No. 4:

The "Inmate Accounts with Balances" report as of March 31, 2017 included the names of 25 inmates with negative balances (see Exhibit A). The 25 inmate account balances were negative since the conversion to *Odyssey*; however, the inmates with negative balances were not appearing on the "Inmate Accounts with Balances" report until August 2016 when Tyler Technologies fixed the report to include negative balances. The 25 inmate accounts were previously reviewed in *Ableterm* to determine the reason for the negative balance. The inmate's account balances in *Ableterm* were "0". It appears that the inmates were released with an amount in excess of the balance as a result of a calculation glitch in *Ableterm*. The Sheriff's Office was not aware of the calculation glitch until the "Inmate Accounts with Balances" report for the month ended August 31, 2016 was generated from *Odyssey*.

Recommendation:

We recommend that the Sheriff's Office conduct research to determine if the 25 inmates owe the Sheriff's Office the negative balance amount. If the Sheriff's Office determines that the inmates in fact owe the balance, a letter should be sent to the inmate to request the funds. In addition, the accounts receivable amount should be recorded on the Jail Commissary balance sheet.

Observation No. 5:

During the month of January 2017, voided check numbers 292531 and 292913 were not properly voided. The void checks did not contain an explanation for the void, the date the check was voided, and the supervisor's signature of approval.

The County Auditor's Office requires that approval of a void receipt/check be obtained prior to voiding a receipt/check. Approval of void receipts/checks should be limited to supervisors. The supervisors should ensure the original and all copies of the void receipt/check contain on the face of the receipt/check the word "void", an explanation for the void, the date receipt/check was voided, and the supervisor's signature of approval. In addition, the supervisor should ensure that the original and all the other copies of the voided receipt/check are securely attached together and submitted to the County Auditor's Office.

Failure to ensure proper procedures for voiding receipts/checks are followed may result in the loss or misuse of County funds.

HIDALGO COUNTY DISTRICT JUDGES

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JUDGE, 92ND D.C.

RODOLFO DELGADO
JUDGE, 93RD D.C.

J. R. "BOBBY" FLORES
JUDGE, 139TH D.C.

ROSE GUERRA REYNA
JUDGE, 201ST D.C.

JUAN R. PARTIDA
JUDGE, 275TH D.C.

MARIO E. RAMIREZ, JR.
JUDGE, 332ND D.C.

NOE GONZALEZ
JUDGE, 370TH D.C.
OVERSEER

LETICIA LOPEZ
JUDGE, 381ST D.C.

L. KENO VASQUEZ
JUDGE, 398TH D.C.

ISRAEL RAMON, JR.
JUDGE, 430TH D.C.

RENEE R. BETANCOURT
JUDGE, 448TH D.C.

Recommendation:

Management should re-train staff regarding the proper procedures for voiding checks. At a minimum, the procedures listed above should be implemented.

Please provide a management response to the observations noted above by August 18, 2017.

If you have any questions, please contact Letty Chavez, Compliance Audit Supervisor, at 318-2511, ext 4651, Arcy B. Duran, CPA, Director of Audit, at ext. 4645, Linda Fong, First Assistant Auditor, at ext. 4668 or me at ext. 4604.

Respectfully,


Ray Eufracio, CPA
Hidalgo County Auditor

Enclosure

Cc: Valde Guerra, County Executive Officer

HIDALGO COUNTY DISTRICT JUDGES

LUIS M. SINGLETERRY
JUDGE, 82ND D.C.

RODOLFO DELGADO
JUDGE, 83RD D.C.

J. R. "BOBBY" FLORES
JUDGE, 139TH D.C.

ROSE GUERRA REYNA
JUDGE, 208TH D.C.

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RENEE R. BETANCOURT
JUDGE, 649TH D.C.

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EDINBURG, TEXAS 78539

July 31, 2017

The Honorable Eddie Guerra, Sheriff
Hidalgo County Sheriff's Office
711 El Cibolo Rd.
Edinburg, Texas 78540

Re: Review of Sheriff's Fee Account Financial Statements
For the month ended May 31, 2017

Dear Sheriff Guerra:

We conducted a limited scope review of the Fee Account financial statements for the month of May 2017 pursuant to Local Government Code §112.006 (a), §115.001, §115.002 (b), and §115.901. The objective of the review was to obtain limited assurance that the financial statements are free from material misstatement.

Management is responsible for the preparation of the financial statements including the design, implementation, and maintenance of internal controls relevant to the preparation of the financial statements. Our responsibility is to perform procedures to obtain limited assurance that the financial statements are free from material misstatement.

Based on our review, the financial statements did not contain any material misstatements. However, we noted that the system of internal controls relevant to the preparation of the financial statements requires improvement as noted in the following observation.

Observation No. 1:

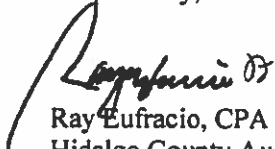
The "Due from Army" balance as of May 31, 2017 was \$2,548.00 and consisted of billings for the months of April 2011 (\$468.00); September 2011 (\$260.00); November 2011 (\$520.00); May 2013 (\$156.00); August 2013 (\$260.00); May 2016 (\$52.00); and June 2016 (\$832.00). The Sheriff's Office staff is actively seeking collection from the US Army. However, according to the US Army, they are only able to use a credit card to pay the amount due. The Sheriff's Office is working on resolving this issue.

We recommend that management continue to seek payment from the US Army.

Please provide a management response to the observation noted above by August 25, 2017.

If you have any questions, please contact Letty Chavez, Compliance Auditor Supervisor, at 318-2511 ext. 4651, Arcy B. Duran, CPA, Director of Audit, at ext. 4645, Linda Fong, First Assistant Auditor, at ext. 4668 or me at ext. 4604.

Respectfully,


Ray Eufrazio, CPA
Hidalgo County Auditor

cc: Valde Guerra, County Executive Officer

HIDALGO COUNTY DISTRICT JUDGES

LUIS M SINGLETERRY
JUDGE, 12TH D.C.

RODOLFO DELGADO
JUDGE, 19TH 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, 332TH D.C.

NOE GONZALEZ
JUDGE, 370TH D.C.
OVERSEER

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JUDGE, 381TH D.C.

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JUDGE, 430TH D.C.

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JUDGE, 448TH D.C.

COUNTY of HIDALGO

HIDALGO COUNTY AUDITOR'S OFFICE
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EDINBURG, TEXAS 78539

August 1, 2017

The Honorable Eddie Guerra, Sheriff
Hidalgo County Sheriff's Office
711 El Cibolo Rd.
Edinburg, Texas 78540

Re: Review of Sheriff's Investigation Fund Financial Statements
For the months ended May 31, 2017 and June 30, 2017

Dear Sheriff Guerra:

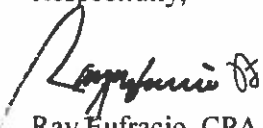
We conducted a limited scope review of the Sheriff's Investigation Fund financial statements for the months ended May 31, 2017 and June 30, 2017 pursuant to Local Government Code §112.006 (a), §115.001, §115.002 (b), and §115.901. The objective of the review was to obtain limited assurance that the financial statements are free from material misstatements.

Management is responsible for the preparation of the financial statements including the design, implementation, and maintenance of internal controls relevant to the preparation of the financial statements. Our responsibility is to perform procedures to obtain limited assurance that the financial statements are free from material misstatements.

Based on our review, the financial statements did not contain any material misstatements.

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
Hidalgo County Auditor

cc: Valde Guerra, County Executive Officer

HIDALGO COUNTY DISTRICT JUDGES

LUIS M. SMOLETERRY
JUDGE, 12th D.C.

RODOLFO DELGADO
JUDGE, 13th D.C.

J. R. "BOBBY" FLORES
JUDGE, 13th D.C.

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JUDGE, 39th D.C.

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JUDGE, 43rd D.C.

RENEE R. BETANCOURT
JUDGE, 44th D.C.

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Hidalgo County Administration Building
2808 South Business Highway 281
Edinburg, Texas 78539-6243
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WEBSITE: www.co.hidalgo.tx.us/auditor



EDINBURG, TEXAS 78539

August 3, 2017

The Honorable Eddie Guerra, Sheriff
Hidalgo County Sheriff's Office
711 El Cibolo Rd.
Edinburg, Texas 78540

Re: Review of Sheriff's Fee Account Financial Statements
For the month ended June 30, 2017

Dear Sheriff Guerra:

We conducted a limited scope review of the Fee Account financial statements for the month ended June 30, 2017 pursuant to Local Government Code §112.006 (a), §115.001, §115.002 (b), and §115.901. The objective of the review was to obtain limited assurance that the financial statements are free from material misstatement.

Management is responsible for the preparation of the financial statements including the design, implementation, and maintenance of internal controls relevant to the preparation of the financial statements. Our responsibility is to perform procedures to obtain limited assurance that the financial statements are free from material misstatement.

Based on our review, the financial statements did not contain any material misstatements. However, we noted that the system of internal controls relevant to the preparation of the financial statements requires improvement as noted in the following observation.

Observation No. 1:

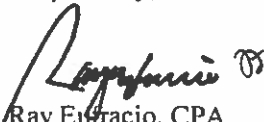
The "Due from Army" balance as of June 30, 2017 was \$2,548.00 and consisted of billings for the months of April 2011 (\$468.00); September 2011 (\$260.00); November 2011 (\$520.00); May 2013 (\$156.00); August 2013 (\$260.00); May 2016 (\$52.00); and June 2016 (\$832.00). The Sheriff's Office staff is actively seeking collection from the US Army. However, according to the US Army, they are only able to use a credit card to pay the amount due. The Sheriff's Office is working on resolving this issue.

We recommend that management continue to seek payment from the US Army.

Please provide a management response to the observation noted above by September 1, 2017.

If you have any questions, please contact Letty Chavez, Compliance Auditor Supervisor, at 318-2511 ext. 4651, Arcy B. Duran, CPA, Director of Audit, at ext. 4645, Linda Fong, First Assistant Auditor, at ext. 4668 or me at ext. 4604.

Respectfully,


Ray Estracio, CPA
Hidalgo County Auditor

cc: Valde Guerra, County Executive Officer

HIDALGO COUNTY DISTRICT JUDGES

LUIS M. SINGLETERRY
JUDGE, 97th D.C.

RODOLFO DELGADO
JUDGE, 99th D.C.

J. R. "BOBBY" FLORES
JUDGE, 128th D.C.

ROSE GUERRA REYNA
JUDGE, 208th D.C.

JUAN R. PARTIDA
JUDGE, 275th D.C.

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JUDGE, 332nd D.C.

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JUDGE, 370th D.C.
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JUDGE, 394th D.C.

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JUDGE, 430th D.C.

RENEE R. BETANCOURT
JUDGE, 448th D.C.

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WEBSITE: www.co.hidalgo.tx.us/auditor



EDINBURG, TEXAS 78539

August 11, 2017

The Honorable Eddie Guerra, Sheriff
Hidalgo County Sheriff's Office
711 El Cibolo Rd.
Edinburg, Texas 78540

Re: Review of Sheriff's "B" Account Financial Statements
For the Months ended March 31, 2017 through June 30, 2017

Dear Sheriff Guerra:

We conducted a limited scope review of the "B" Account financial statements for the months ended March 31, 2017 through June 30, 2017 pursuant to Local Government Code §112.006 (a), §115.001, §115.002 (b), and §115.901. The objective of the review was to obtain limited assurance that the financial statements are free from material misstatement.

Management is responsible for the preparation of the financial statements including the design, implementation, and maintenance of internal controls relevant to the preparation of the financial statements. Our responsibility is to perform procedures to obtain limited assurance that the financial statements are free from material misstatement.

Based on our review, nothing came to our attention that caused us to believe that the financial statements contained any material misstatements.

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
Hidalgo County Auditor

cc: Valde Guerra, County Executive Officer

HIDALGO COUNTY DISTRICT JUDGES

LUIS M. SINGLETERRY
JUDGE, 9TH D.C.

RODOLFO DELGADO
JUDGE, 9TH D.C.

J. R. "BOBBY" FLORES
JUDGE, 13TH D.C.

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EDINBURG, TEXAS 78539

August 23, 2017

The Honorable Sheriff Eddie Guerra
Hidalgo County Sheriff
711 El Cibolo Rd.
Edinburg, Texas 78540

Re: Review of Sheriff's Regular Trust Fund Financial Statements
For the months ended May 31, 2017 and June 30, 2017

Dear Sheriff Guerra:

We conducted a limited scope review of the Regular Trust Fund financial statements for the months ended May 31, 2017 and June 30, 2017 pursuant to Local Government Code §115.001. The objective of the review was to obtain limited assurance that the financial statements are free from material misstatements.

Management is responsible for the preparation of the financial statements including the design, implementation, and maintenance of internal controls relevant to the preparation of the financial statements. Our responsibility is to perform procedures to obtain limited assurance that there are no material modifications that need to be made to the financial statements.

Based on our review, nothing came to our attention that caused us to believe that the financial statements contained any material misstatements. However, we noted that the system of internal controls relevant to the preparation of the financial statements requires improvements as noted in the following observation:

Observation No. 1

Pursuant to Tax Code §34.01 (a), "real property seized under a tax warrant issued under subchapter E, Chapter 33, or ordered sold pursuant to foreclosure of a tax lien shall be sold by the officer charged with selling the property...".

Pursuant to Tax Code §34.02 (d), "the officer conducting a sale under section 33.94 or 34.01 shall pay any excess proceeds after payment of all amounts due all participants in the sale as specified by subsection (b) to the clerk of the court issuing the warrant or order of sale."

During the months of May 2017 and June 2017, the Sheriff's Office conducted tax sales of foreclosed properties. The Sheriff's Office distributed the proceeds from the tax sale to the delinquent tax attorney firm. The delinquent tax attorney firm distributed the tax sale proceeds to all the tax sale participants instead of the distribution being made by the Sheriff as required by Tax Code § 34.02.

According to the Sheriff's Office, they were instructed to issue the proceeds, after deduction of the Sheriff's fees, to the delinquent tax attorney firm. The delinquent tax attorney firm would then be

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JUDGE, 13th D.C.

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HOE GONZALEZ
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OVERSEER

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JUDGE, 44th D.C.

responsible for distributing the proceeds to the proper entities. In addition, if the proceeds were generated from a tax re-sale, Odyssey was programmed to automatically issue the check for all proceeds, including the Sheriff's fees, to the delinquent tax attorney firm.

We recommend that the Sheriff's Office distribute the tax sale proceeds to all participating entities pursuant to Tax Code §34.02. In addition, management should contact Tyler Technology and request that *Odyssey* be programmed to allow the Sheriff's Office to distribute the tax re-sale proceeds to all participating entities.

Please provide a management response to the observation noted above by September 18, 2017.

If you have any questions, please contact Letty Chavez, Compliance Audit Supervisor, at 318-2511, ext. 4651, Arcy B. Duran, CPA, Director of Audit, at ext. 4645, Linda Fong, First Assistant Auditor, at ext. 4668, or me at ext. 4604.

Respectfully,



Ray Eufracio, CPA
Hidalgo County Auditor

cc: Valde Guerra, County Executive Officer

HIDALGO COUNTY DISTRICT JUDGES

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NOE GONZALEZ
JUDGE, 370TH D.C.
OVERSEER

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JUDGE, 389TH D.C.

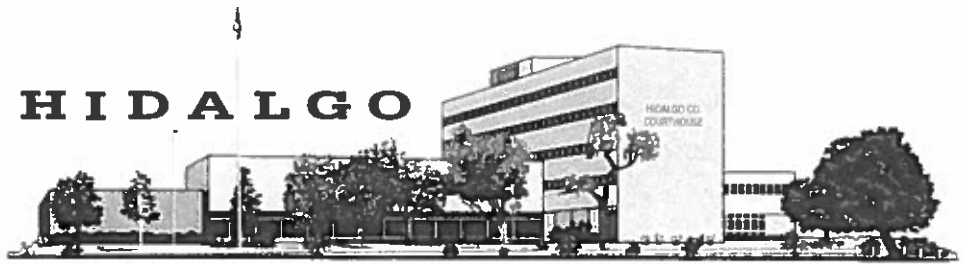
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COUNTY of HIDALGO

HIDALGO COUNTY AUDITOR'S OFFICE
Hidalgo County Administration Building
2808 South Business Highway 281
Edinburg, Texas 78539-6243
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EDINBURG, TEXAS 78539

July 31, 2017

The Honorable Ricardo Rodriguez, Jr., Criminal District Attorney
Hidalgo County District Attorney's Office
100 E. Cano, 2nd Floor
Edinburg, Texas 78539

Re: Review of *Hot Checks Processing Fees Report* and Supporting Documentation
For the months of May 2017 and June 2017

Dear Mr. Rodriguez:

We conducted a limited scope review of the *Hot Checks Processing Fees Report* (*Processing Fees Report*) and supporting documentation for the months of May 2017 and June 2017 pursuant to Local Government Code §115.002 (a) and (b). The objective of the review was to determine if collections were properly accounted and reported.

Scope:

The scope of the review was limited to collections reported by your office on the *Processing Fees Report* for the months of May 2017 and June 2017. Our review was not designed nor intended to be a detailed study of every relevant control system, procedure, or transaction. Accordingly, the opportunities for improvement presented in this report may not be all-inclusive of areas where improvement could be made.

The responsibility for establishing and maintaining a sound internal control system rests with management. The objectives of an internal control system are to provide management with reasonable, but not absolute, assurance that assets are safeguarded against loss from unauthorized use or theft, and that transactions are executed in accordance with management's authorization and recorded properly.

The purpose of this report is to furnish management independent, objective analyses, recommendations, and information concerning the area reviewed. The report should serve as a tool to help management discern and implement specific improvements.

Methodology:

In planning and performing our review, we reviewed applicable statutes, the *Processing Fees Report*, and fee schedules. The following procedures were performed:

- Reviewed the submittal date of the *Processing Fees Report* to the County Auditor's Office to determine if the report was received within five days after the last day of the month pursuant to Local Government Code §114.001 (b).
- Verified the signature on the *Processing Fees Report* to ensure that the report was signed by an authorized signatory as documented on the "Authorized Signatories Form."
- Verified the mathematical accuracy of the *Processing Fees Report* by footing and cross-footing the report.
- Verified that the sequence of receipts and checks issued per the *Processing Fees Report* agreed to *Odyssey's DA Receipt Journal Report* and *Check Transaction Register Report*. In addition, verified that receipts and checks issued followed a sequential order.

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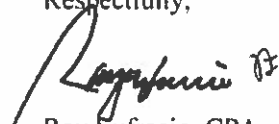
- Verified collections and disbursements per the *Processing Fees Report* agreed to *Odyssey's Hot Checks Receipt Journal Report*.
- Verified that collections received from the Community Supervision and Corrections Department were receipted and included on the *Processing Fees Report*.
- Verified that the collections per the *Processing Fees Report* agreed to total receipts issued and the deposits made to the Hot Check bank account.
- Verified that the processing fees per the *Processing Fees Report* were remitted to the County Treasurer's Office in a timely manner.
- Verified that procedures for voided receipts and checks were properly followed.
- Reviewed a random sample of receipts to ensure processing and merchant fees were properly collected and reported as required by Code of Criminal Procedure §102.007 and Business and Commerce Code §3.506 (b).
- Reviewed a random sample of receipts to determine if court costs collected were remitted to the applicable Justice of the Peace courts and receipted.

Conclusion:

Total collections for the months of May 2017 and June 2017 were \$110,519.90 and 108,700.68, respectively. Based on the results of the review, we have concluded that collections were generally properly accounted and reported.

If you have any questions, please contact Ricardo Nunez, Internal Auditor II, at 318-2511 ext. 4644, Letty Chavez, Compliance Audit Supervisor, at ext. 4651, Arcy B. Duran, CPA, Director of Audit, at ext. 4645, Linda Fong, First Assistant Auditor, at ext. 4668, or me at ext. 4604.

Respectfully,



Ray Eufracio, CPA
County Auditor

cc: Mr. Valde Guerra, County Executive Office

HIDALGO COUNTY DISTRICT JUDGES

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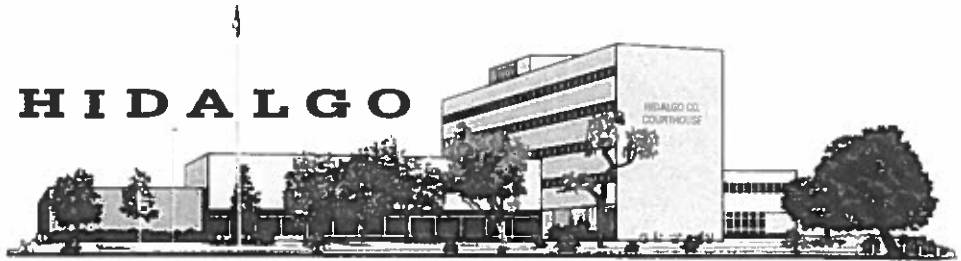
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EDINBURG, TEXAS 78539

July 31, 2017

The Honorable Eduardo Cantu, Commissioner
Hidalgo County Precinct No. 2
300 W. Hall Acres Suite G
Pharr, Texas 78577

Re: Request for New Collection Site and Change Fund for Precinct 2 Sanitation Program

Dear Commissioner Cantu:

We have reviewed your written notice of the establishment of the Alamo Community Resource Center collection point and have approved a change fund in the amount of \$200.00.

According to Local Government Code Section 130.902, "The Commissioners Court of a county may set aside from the general fund of the county an amount approved by the County Auditor for use as a change fund by any county or district official who collects public funds. The fund may be used only to make change in connection with collections that are due and payable to the county, state, or another political subdivision of the state that are made by the official. On the recommendation of the county auditor, the Commissioners Court may increase or decrease the change fund at any time."

Please submit this letter to Commissioners Court requesting approval of the Alamo Community Resource Center collection point and of the change fund in the amount of \$200.00. Once Commissioners Court approval is obtained, please request a check from the Hidalgo County Auditor's-Accounts Payable Section to be made payable to "Eduardo Cantu, Commissioner, Precinct No. 2."

You will be responsible for this change fund. The change fund should be accounted for on a daily basis and safeguarded under lock and key. Please be reminded that this change fund is not to serve as petty cash or comingled with personal funds.

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, ext 4668, or me at ext 4604.

Respectfully,

Ray Euliracio, CPA
County Auditor

cc: Valde Guerra, County Executive Officer

HIDALGO COUNTY DISTRICT JUDGES

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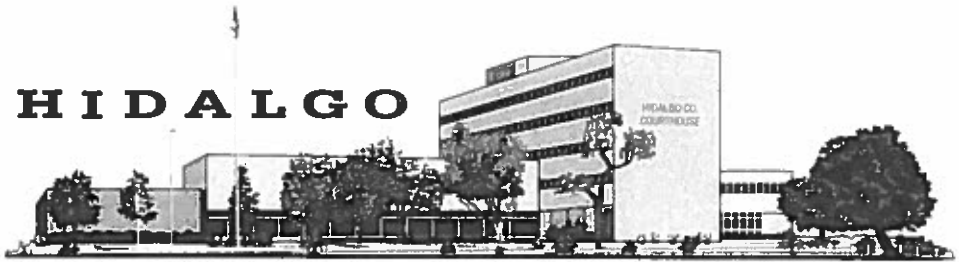
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EDINBURG, TEXAS 78539

July 31, 2017

The Honorable Eddie Guerra, Sheriff
Hidalgo County Sheriff's Office
711 El Cibolo Rd.
Edinburg, Texas 78540

Re: Review of Sheriff's Fee Account Financial Statements
For the month ended May 31, 2017

Dear Sheriff Guerra:

We conducted a limited scope review of the Fee Account financial statements for the month of May 2017 pursuant to Local Government Code §112.006 (a), §115.001, §115.002 (b), and §115.901. The objective of the review was to obtain limited assurance that the financial statements are free from material misstatement.

Management is responsible for the preparation of the financial statements including the design, implementation, and maintenance of internal controls relevant to the preparation of the financial statements. Our responsibility is to perform procedures to obtain limited assurance that the financial statements are free from material misstatement.

Based on our review, the financial statements did not contain any material misstatements. However, we noted that the system of internal controls relevant to the preparation of the financial statements requires improvement as noted in the following observation.

Observation No. 1:

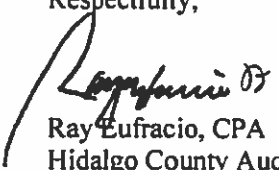
The "Due from Army" balance as of May 31, 2017 was \$2,548.00 and consisted of billings for the months of April 2011 (\$468.00); September 2011 (\$260.00); November 2011 (\$520.00); May 2013 (\$156.00); August 2013 (\$260.00); May 2016 (\$52.00); and June 2016 (\$832.00). The Sheriff's Office staff is actively seeking collection from the US Army. However, according to the US Army, they are only able to use a credit card to pay the amount due. The Sheriff's Office is working on resolving this issue.

We recommend that management continue to seek payment from the US Army.

Please provide a management response to the observation noted above by August 25, 2017.

If you have any questions, please contact Letty Chavez, Compliance Auditor Supervisor, at 318-2511 ext. 4651, Arcy B. Duran, CPA, Director of Audit, at ext. 4645, Linda Fong, First Assistant Auditor, at ext. 4668 or me at ext. 4604.

Respectfully,


Ray Eufrazio, CPA
Hidalgo County Auditor

cc: Valde Guerra, County Executive Officer

HIDALGO COUNTY DISTRICT JUDGES

LUIS M. SINGLETERRY
JUDGE, 12TH D.C.

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COUNTY *of* HIDALGO

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EDINBURG, TEXAS 78539

July 31, 2017

The Honorable Ricardo Rodriguez, Jr.
Hidalgo County Criminal District Attorney
100 E. Cano, 2nd Floor
Edinburg, Texas 78539

Re: Review of the Hot Check's Fund Financial Statements
For the months ended February 28, 2017 through April 30, 2017

Dear Mr. Rodriguez:

We conducted a limited scope review of the Hot Check's Fund financial statements for the months ended February 28, 2017 through 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 misstatement.

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, Arcy B. Duran, CPA, Director of Audit, at ext. 4645, Linda Fong, First Assistant Auditor, at ext. 4668, or me at 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, 12th D.C.

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EDINBURG, TEXAS 78539

August 1, 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 month ended May 31, 2017

Dear Mr. Rodriguez:

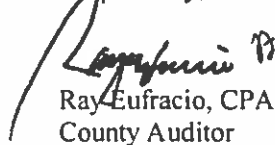
We conducted a limited scope review of the H.B. 65 financial statements for the month ended May 31, 2017 pursuant to Local Government Code §112.006 (b), §115.001, §115.002 (b) and §115.901. The objective of the review was to obtain limited assurance that the financial statements are free from material 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.

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EDINBURG, TEXAS 78539

July 31, 2017

The Honorable Pablo Villarreal, Jr., RTA
Hidalgo County Tax Assessor/Collector
2804 S. Business Hwy. 281
Edinburg, Texas 78539

Ref: Review of Delinquent Tax Attorney Payment Request - June 2017
Report No. 2017-36

Dear Mr. Villarreal:

We have completed a limited scope review of the June 2017 payment request prepared by your office for delinquent tax attorney (DTA) fees due to Linebarger, Goggan, Blair, and Sampson LLP ("LGBS") and related supporting documentation. The objective of the review was to determine if the payment request was accurate and properly authorized.

The scope of our review was limited to a review of the DTA fees collected by your office on behalf of the following entities: Hidalgo County (GHD), Road District 2 (RD2), Road District 5 (RD5), Road District 7 (RD7), Road District 11 (RD11), Road District 12 (RD12), Road District 14 (RD14), Road District 15 (RD15), State of Texas (TEX); and the payment request prepared by your office for the month ended April 30, 2017. The County Auditor's Office did not review the tax accounts listed on the "Hidalgo County Tax Office Current Collection Report" and "Hidalgo County Tax Office Prior Collection Report" that reflected a refund since LGBS stated that they would not seek reimbursement for DTA fees previously paid to the prior DTA firm. Our review was not designed nor intended to be a detailed study of every relevant control system, procedure, or transaction. The responsibility for sound internal controls rests with management.

As part of our review, we reviewed the payment request, the delinquent tax attorney contract, and various collection reports prepared by your office. The following procedures were performed:

- Verified that the payment request was signed and included a certification by the Hidalgo County Tax Assessor/Collector that the "payment represents 15% of the delinquent taxes and penalty and interest collections for the month of June 2017."
- Reviewed the "Hidalgo County Tax Office Current Collection Report" and "Hidalgo County Tax Office Prior Collection Report" to determine if the DTA fees were collected at the 15% rate specified in the contract.
- Reviewed the "Hidalgo County Tax Office Current Collection Report" and "Hidalgo County Tax Office Prior Collection Report" to determine if the total amount of DTA fees collected agreed to the amount transferred to the Hidalgo County Treasurer's Office.

HIDALGO COUNTY DISTRICT JUDGES

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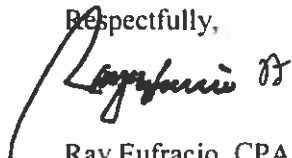
The results of our review revealed that the payment request was generally accurate and properly authorized. More specifically, the following was noted:

- The payment request was signed and included a certification by the Hidalgo County Tax Assessor/Collector that the "payment represents 15% of the delinquent taxes and penalty and interest collections for the month of June 2017."
- Although DTA fees for 237 tax accounts were not collected at the 15% rate specified in the contract; we concluded that the differences in rates were attributed to tax deferrals (233 tax accounts) and small amount collected (4 tax account) (see Exhibit A). The small amount collected on the tax account resulted in a net overage of \$0.04.
- The attorney fees for 1 tax account (221654) was not collected at 15%, in error. The Tax Office reversed and re-applied the payment in the month of June to reflect the correct attorney fee.

We will proceed to process the June 2017 DTA payment request in the amount of \$108,973.80 to LGBS.

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
Hidalgo County Auditor

Enclosures

cc: Ms. Lucy Canales, Linebarger Goggan Blair & Sampson, LLP

HIDALGO COUNTY DISTRICT JUDGES

LUIS M. SINGLETERRY
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JUDGE, 44th D.C.

Exhibit A

	Tax Unit	Year	Account No.	Levy Paid	Penalty/Interest Paid	Subtotal Paid	Attorney Paid
1	1	2015	C497097TGO050203	10.23	2.6	12.83	1.81
2	1	2015	H195000000020701	0.08	0.02	0.1	0.02
3	1	2015	L181099000001200	0.7	0.2	0.9	0.14
4	1	2015	L212102000011400	34.54	8.98	43.52	6.22
5	1	2015	S010001002001400	0.03	0	0.03	0.01
6	1	2015	T220000031000700	0.23	0.07	0.3	0.05
7	1	2014	A210000084000900	93.03	35.36	128.39	18.42
8	1	2014	B157005000013300	16.67	5.84	22.51	3.07
9	1	2014	B158504000007600	1.28	0.46	1.74	0.24
10	1	2014	E750000000002100	244.06	86.23	330.29	45.39
11	1	2014	G880000011000400	14.8	4.98	19.78	2.68
12	1	2014	R410000001001400	14.9	5.31	20.21	2.79
13	1	2014	S300000000008810	36.71	13.58	50.29	7.1
14	1	2013	B158504000007600	0.96	0.47	1.43	0.2
15	1	2013	C660000009000700	22.91	10	32.91	4.3
16	1	2013	C958000000003500	33.95	14.49	48.44	6.31
17	1	2013	E330000380000400	11.3	5.26	16.56	2.3
18	1	2013	L010000000001100	80.75	38.22	118.97	16.47
19	1	2013	L623500000003100	68.63	29.75	98.38	12.77
20	1	2013	M575702000006400	122.89	51.62	174.51	22.12
21	1	2013	P320002006001200	3.7	1.58	5.28	0.68
22	1	2013	S359302000005300	8.21	3.82	12.03	1.67
23	1	2013	S686000000000700	6.63	2.77	9.4	1.18
24	1	2013	T626500000000700	4.44	2.08	6.52	0.9
25	1	2012	A080000000102515	18.43	9.22	27.65	3.32
26	1	2012	A160003000009901	46.55	23.74	70.29	8.59
27	1	2012	A210000048001001	5.92	3.31	9.23	1.23
28	1	2012	B030000026000501	33.17	18.24	51.41	6.72
29	1	2012	D520003003000300	99.69	50.5	150.19	18.24
30	1	2012	H302000000003900	876.05	443.86	1319.91	160.32
31	1	2012	L195895002001500	40.92	23.59	64.51	8.78
32	1	2012	L198000000000800	7.56	3.83	11.39	1.38
33	1	2012	M575702000006400	113.51	61.29	174.8	22.47
34	1	2012	O150000003000800	126.42	67	193.42	24.46
35	1	2012	S095000001000300	10.06	6.18	16.24	2.33
36	1	2012	S295000000029840	429.27	220.35	649.62	79.84
37	1	2012	S367500007000600	30.8	16.94	47.74	6.24
38	1	2011	A160003000009901	41.01	25.83	66.84	8.3
39	1	2011	E330000359001000	14.28	8.47	22.75	2.66
40	1	2011	E431000000006500	19.2	11.51	30.71	3.63
41	1	2011	F210000001003000	21.63	15.8	37.43	5.35
42	1	2011	H185000180001000	3.07	2.13	5.2	0.71
43	1	2011	L315000000004200	36.73	21.19	57.92	6.56
44	1	2011	M500000003000310	75.96	47.6	123.56	15.27
45	1	2011	O150000003000800	29.8	19.37	49.17	6.3
46	1	2011	P910000004001300	12.57	8.3	20.87	2.72
47	1	2011	R319001000003800	35.08	21.16	56.24	6.68
48	1	2011	S735000001004100	22.83	13.54	36.37	4.24
49	1	2011	V056000000012800	30.7	18.42	49.12	5.8
50	1	2011	V070000002000100	24.97	18.14	43.11	6.14

51	1	2011	W010000030000728	12.49	8.08	20.57	2.62
52	1	2010	A180000029000550	212.99	143.42	356.41	39.62
53	1	2010	B030000016002200	124.63	84.75	209.38	23.56
54	1	2010	C211000000002900	40.75	31.37	72.12	9.35
55	1	2010	C695002000000701	19.01	12.44	31.45	3.37
56	1	2010	E431000000011000	62.68	47.42	110.1	14
57	1	2010	G590098004000101	5.9	4.42	10.32	1.3
58	1	2010	L198000000000800	5.73	4.28	10.01	1.26
59	1	2010	L505000000016600	38.96	29.46	68.42	8.7
60	1	2010	L546000000001500	59.29	42.9	102.19	12.36
61	1	2010	L630601000007900	48.92	39.63	88.55	12.11
62	1	2010	M190001000001200	27.55	22.15	49.7	6.74
63	1	2010	M578500000007200	9.64	7.69	17.33	2.33
64	1	2010	N500000002000500	41.62	34.54	76.16	10.67
65	1	2010	W010000029000723	17.69	12.68	30.37	3.64
66	1	2009	A180000029000550	212.99	168.98	381.97	43.45
67	1	2009	A210000050001500	53.56	42.68	96.24	11.01
68	1	2009	A350000003001200	43.16	36.54	79.7	9.83
69	1	2009	A414000000001500	16.9	13.81	30.71	3.63
70	1	2009	B158504000009200	11.27	9.25	20.52	2.44
71	1	2009	C096001000000300	81.7	60.99	142.69	14.95
72	1	2009	E431000000011000	33.86	29.68	63.54	8.18
73	1	2009	G400000000002000	26.63	22.9	49.53	6.23
74	1	2009	H120000137000100	134.53	102.68	237.21	25.63
75	1	2009	H302000000000700	7.73	6.12	13.85	1.57
76	1	2009	K240000000007305	41.94	34.81	76.75	9.25
77	1	2009	L125000003003200	23.8	20.21	44.01	5.46
78	1	2009	L255002018001200	16.4	13.24	29.64	3.45
79	1	2009	M111000000004300	60.57	55.13	115.7	15.54
80	1	2009	M190001000001200	40.24	37.15	77.39	10.56
81	1	2009	N340000000303513	22.29	19.48	41.77	5.35
82	1	2009	O210000005000035	72.07	64.63	136.7	18.06
83	1	2009	S170002044000302	517.86	390.12	907.98	96.32
84	1	2009	S357000000001000	42.23	33.78	76.01	8.74
85	1	2009	S477000000040600	46.58	40.21	86.79	10.97
86	1	2008	B48200000C001100	3.65	3.53	7.18	0.9
87	1	2008	E583002000000100	17.14	17.72	34.86	4.73
88	1	2008	H120000137000100	41.12	36.33	77.45	8.57
89	1	2008	H140000000001100	34.66	32.46	67.12	8.06
90	1	2008	J570000006000409	85.79	78.35	164.14	19.05
91	1	2008	J570098005000202	21.34	18.15	39.49	4.13
92	1	2008	L502500000005520	36.46	34.5	70.96	8.64
93	1	2008	O210000005000035	29.82	30.32	60.14	8.01
94	1	2008	T550004000003300	69.83	61.22	131.05	14.35
95	1	2007	B48200000C001100	52.66	57.22	109.88	13.9
96	1	2007	B505000015001100	6.97	6.82	13.79	1.5
97	1	2007	C238000000000800	19.49	18.51	38	3.94
98	1	2007	G080000003001500	47.02	56.73	103.75	14.95
99	1	2007	H345000000001400	13.08	11.95	25.03	2.44
100	1	2007	H419500000004900	117.91	117.53	235.44	26.36
101	1	2007	J570098005000202	119.36	115.77	235.13	25.25
102	1	2007	M190001000001200	34.83	40.52	75.35	10.4
103	1	2007	N325000000004400	2.39	2.69	5.08	0.67
104	1	2007	S170002044000302	357.13	354.75	711.88	79.28

105	1	2007	S170002063000804	27.8	33.37	61.17	8.76
106	1	2007	S425500000002000	63.1	59.94	123.04	12.77
107	1	2007	W380000255000016	133.06	139.28	272.34	32.74
108	1	2006	A555000000000300	10.48	12.57	23.05	2.92
109	1	2006	D790001001000700	2.28	2.87	5.15	0.7
110	1	2006	G230000001000900	291.65	288.73	580.38	53.81
111	1	2006	H345000000001400	83.34	86.12	169.46	17
112	1	2006	J570098005000202	18.11	19.74	37.85	4.16
113	1	2006	L672500000014000	15.65	19.42	35.07	4.7
114	1	2006	M594202000014300	136.25	168.96	305.21	40.88
115	1	2006	R182000003000400	11.65	12.97	24.62	2.79
116	1	2005	A180000029000550	184.32	234.7	419.02	50.87
117	1	2005	C100000004000900	7.44	10.22	17.66	2.39
118	1	2005	C730000021000800	1.92	2.41	4.33	0.51
119	1	2005	L334000000002000	689.73	738.01	1427.74	127.26
120	1	2005	L43500000G000502	9.43	10.93	20.36	2.12
121	1	2005	M475000002001600	6.15	7.49	13.64	1.54
122	1	2005	R225001003001900	2.96	3.55	6.51	0.72
123	1	2005	S245000000001200	7.62	9.68	17.3	2.09
124	1	2004	A080000000110705	8.6	9.76	18.36	1.53
125	1	2004	C211000000002600	13.32	16.39	29.71	2.94
126	1	2004	C730000021000800	14.96	20.45	35.41	4.27
127	1	2004	C730000021000800	12.89	17.7	30.59	3.67
128	1	2004	C750006000012100	23.54	26.74	50.28	4.2
129	1	2004	E540000045000300	3.89	5.96	9.85	1.38
130	1	2004	G230000001000900	203.5	250.31	453.81	44.87
131	1	2004	H365003000001100	24.17	32.22	56.39	6.45
132	1	2004	L319500000003900	58.43	74.2	132.63	13.94
133	1	2004	L334000000002000	82.95	98.71	181.66	16.8
134	1	2004	M355000150002100	1.71	2.46	4.17	0.54
135	1	2004	R470000013000100	3.55	4.37	7.92	0.78
136	1	2004	S015200000005500	55.95	64.34	120.29	10.32
137	1	2004	S725002008000200	3.88	5.34	9.22	1.11
138	1	2004	S740000000001500	90.67	120.29	210.96	23.94
139	1	2004	V300000002002000	7.44	9.83	17.27	1.95
140	1	2003	A180000029000550	21.2	32.07	53.27	6.61
141	1	2003	B203500000004700	13.61	17.28	30.89	2.76
142	1	2003	B496504000032900	3.61	5.93	9.54	1.34
143	1	2003	C750006000015500	57.24	82.05	139.29	15.8
144	1	2003	D780000009000600	17.99	24.29	42.28	4.29
145	1	2003	E330000123000100	6.86	9.52	16.38	1.76
146	1	2003	M581000000002900	2.46	3.33	5.79	0.59
147	1	2003	R015000000009700	18.97	24.85	43.82	4.18
148	1	2003	R021501000002500	17.15	21.1	38.25	3.17
149	1	2003	S110000002002400	46.86	72.66	119.52	15.4
150	1	2003	S52500144A000900	68.96	95.85	164.81	17.69
151	1	2003	W230000052000300	8.3	13.3	21.6	2.92
152	1	2002	B030000004001400	15.85	21.4	37.25	3.21
153	1	2002	E330000123000100	6.11	9.23	15.34	1.68
154	1	2002	E330000123000100	2.94	4.44	7.38	0.81
155	1	2002	H325000000000800	13.25	18.43	31.68	2.92
156	1	2002	M515000000004700	35.02	54.27	89.29	10.24
157	1	2002	S395000002000401	39.06	57.43	96.49	10.02
158	1	2002	T32000000A030800	270.96	365.8	636.76	54.87

159	1	2001	A180000036000408	13.03	19.96	32.99	3.23
160	1	2001	E405002013002000	12.01	18.14	30.15	2.87
161	1	2001	K240000000011314	9.33	17.1	26.43	3.58
162	1	2001	L215500000000800	7.2	10.59	17.79	1.59
163	1	2001	M520000085000300	16.79	23.07	39.86	2.97
164	1	2001	N770000003000800	12.08	20.82	32.9	4.04
165	1	2001	R230002000003900	40.56	64.47	105.03	11.13
166	1	2001	S395000002000401	4.09	6.5	10.59	1.12
167	1	2001	S415002008001000	6.17	8.58	14.75	1.14
168	1	2001	T706000000000200	4.8	6.99	11.79	1.02
169	1	2001	V055500000002600	78.86	119.07	197.93	18.8
170	1	2001	V382000000000100	14.2	21.42	35.62	3.38
171	1	2001	V382000000014100	14.03	21.18	35.21	3.35
172	1	2001	W010000044001052	13.62	20.56	34.18	3.25
173	1	2000	A180000036000408	11.35	18.73	30.08	3.01
174	1	2000	C266700000001500	75.9	137.13	213.03	25.5
175	1	2000	E405002013002000	14.51	23.65	38.16	3.72
176	1	2000	G040000006000100	4.93	9.6	14.53	1.97
177	1	2000	G880000010000300	40.21	60.58	100.79	8.08
178	1	2000	G880000010000300	50.25	75.73	125.98	10.1
179	1	2000	M687000000002600	2.42	4.04	6.46	0.66
180	1	2000	S477000000009500	17.72	28.19	45.91	4.23
181	1	2000	T527002000004100	8.54	15.76	24.3	3.02
182	1	2000	V370003001001200	0.19	0.39	0.58	0.09
183	1	2000	V382000000006900	26.78	52.42	79.2	10.81
184	1	2000	V382000000007000	10.59	16.85	27.44	2.53
185	1	1999	A655000000001000	31.03	60.9	91.93	11.49
186	1	1999	A670000000001800	35.14	74.41	109.55	15.45
187	1	1999	C266700000001500	7.09	13.65	20.74	2.5
188	1	1999	D290000000001300	31.6	51.5	83.1	6.97
189	1	1999	G880000010000300	26.72	43.44	70.16	5.85
190	1	1999	G880000010000300	102.44	166.63	269.07	22.43
191	1	1999	H419500000006600	12.31	21.54	33.85	3.38
192	1	1999	L605000000014430	27.01	56.99	84	11.79
193	1	1999	M465900000002300	0.42	0.7	1.12	0.1
194	1	1999	T685000000005800	6.68	12.77	19.45	2.32
195	1	1999	W010000049001055	18.89	36.47	55.36	6.72
196	1	1998	B190023000001300	11.88	21.28	33.16	3.05
197	1	1998	B190023000001300	11.9	21.29	33.19	3.05
198	1	1998	B190023000001300	10.92	19.55	30.47	2.8
199	1	1998	C700000006000500	1.97	3.49	5.46	0.49
200	1	1998	G330000004001000	13.01	27.53	40.54	5.25
201	1	1998	L605000000014430	22.59	50.37	72.96	10.27
202	1	1998	M465900000002300	13.85	24.43	38.28	3.39
203	1	1998	P640000032000400	65.63	125.35	190.98	20.38
204	1	1998	R055003000002000	6.21	12.12	18.33	2.04
205	1	1998	R284503000001900	20.43	42.42	62.85	7.87
206	1	1998	S295000000051600	19.37	43.31	62.68	8.86
207	1	1998	W010000049001055	3.62	7.42	11.04	1.35
208	1	1997	R026300000001100	8.75	19.72	28.47	3.76
209	1	1997	W010000023000416	18.1	42.96	61.06	8.74
210	1	1996	B010000003000300	12.9	28.28	41.18	4.71
211	1	1996	H265000002003800	8.61	17.82	26.43	2.67
212	1	1996	R026300000001100	4.65	11.04	15.69	2.08

213	1	1996	R265000000000602	6.01	13.93	19.94	2.54
214	1	1995	A210000051001900	20.49	45.71	66.2	7.1
215	1	1995	H345003000002000	14.68	32.73	47.41	5.09
216	1	1995	L590000005000500	5.57	11.6	17.17	1.56
217	1	1995	P640000032000400	59.37	134.77	194.14	21.64
218	1	1994	E810000007000800	33.95	82.48	116.43	13.59
219	1	1994	H345003000002000	9.85	23.15	33	3.59
220	1	1994	P640000032000400	1.28	3.06	4.34	0.49
221	1	1994	S683000000020800	10.35	23.92	34.27	3.59
222	1	1993	E330000346000900	6.76	16.42	23.18	2.46
223	1	1991	H185000175001300	27.92	86.19	114.11	16.42
224	1	1990	L255001005001900	4.29	13.57	17.86	2.51
225	1	1990	P240000004001800	17.79	49.6	67.39	7.44
226	1	1989	P240000004001800	7.99	23.25	31.24	3.49
227	1	1983	B505000007000100	7.11	26.03	33.14	4
228	1	1983	B505000007000100	4.81	17.65	22.46	2.7
229	12	1999	D290000000001300	0.78	1.25	2.03	0.17
230	12	1998	B190023000001300	1.34	2.39	3.73	0.34
231	12	1998	M465900000002300	0.6	1.06	1.66	0.15
232	12	1998	R055003000002000	0.28	0.53	0.81	0.09
233	12	1997	W010000023000416	0.88	2.07	2.95	0.42
234	12	1995	H345003000002000	0.82	1.84	2.66	0.28
235	12	1994	H345003000002000	0.47	1.1	1.57	0.17
236	17	1993	E330000346000900	0.09	0.2	0.29	0.03
237	17	1983	B505000007000100	0.5	1.85	2.35	0.28

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 21, 2017

The Honorable Pablo Villarreal
Hidalgo County Tax Assessor/Collector
2804 S. Business Hwy 281
Edinburg, Texas 78539

Re: City of Hidalgo TIRZ No. 1 (TIRZ)
Report No. 2017-27

Dear Mr. Villarreal:

We conducted a limited scope review of collections for the City of Hidalgo Tax Increment Reinvestment Zone No. 1 (TIRZ). The objective of the review was to determine whether TIRZ collection reports prepared by the Tax Office included collections received for all tax accounts located within the TIRZ.

The scope of the review was limited to tax accounts located within the TIRZ for tax roll 2016. The review was not designed nor intended to be a detailed study of every relevant control system, procedure, or transaction. Accordingly, the opportunities for improvement presented in this report may not be all-inclusive of areas where improvements could be made. The responsibility for sound internal controls rests with management.

As part of the review, we examined applicable sections of Tax Code Chapter 311, the agreement between Hidalgo County and the City of Hidalgo, TIRZ collection reports, and list of tax accounts coded THCHD by Hidalgo County Appraisal District (HCAD).

The results of the review revealed that tax account number S5950-00-023-0003-00 is located within the TIRZ boundaries based on the TIRZ map provided by the HCAD; however, the tax account number was not coded THCHD by the HCAD. Furthermore, tax account number 10063-00-000-0000-07 is located within the TIRZ boundaries and coded THCHD by the HCAD. The two tax accounts were not included in the TIRZ collections reports provided by the Tax Office.

In addition, tax account numbers M2650-00-012-0001-00 and M2650-00-012-0002-00 are not located within the TIRZ boundaries based on the TIRZ map provided by the HCAD; however, the tax account numbers were coded THCHD by the HCAD. The tax accounts were included on the February 1, 2016 through January 31, 2017 collections reports provided by the Tax Office.

The collections reports were manually adjusted to reflect the proper collections. In addition, a letter was sent to the HCAD notifying them of the coding errors.

We recommend that the tax accounts be added or removed, as applicable, from the TIRZ collections reports once the required revisions are made by the HCAD. In addition, copies of the revised TIRZ collections reports should be submitted to the County Auditor's Office.

If you have any questions, feel free to call Letty Chavez, Compliance Audit Supervisor, at 318-2511 ext. 4651, Arcy B. Duran, CPA, Director of Audit, at ext. 4645, Linda Fong, First Assistant Auditor, at ext. 4668 or me at ext. 4604.

Respectfully,

Ray Eufrazio, CPA
Hidalgo County Auditor

Cc: The Honorable Ramon Garcia, Hidalgo County Judge
Julian Gonzalez, City Manager, City of Hidalgo

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, 388TH D.C.

L. KENO VASQUEZ
JUDGE, 396TH D.C.

ISRAEL RAMON, JR.
JUDGE, 430TH D.C.

RENEE R. BETANCOURT
JUDGE, 648TH D.C.

COUNTY OF HIDALGO

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WEBSITE: www.co.hidalgo.tx.us/auditor



EDINBURG, TEXAS 78539

July 20, 2017

The Honorable Pablo Villarreal, Tax Assessor/Collector
Hidalgo County Tax Office
2804 S. Business Hwy 281
Edinburg, Texas 78539

Re: Tax Increment Reinvestment Zone Number One, Peñitas, Texas
Report No. 2017-28

Dear Mr. Villarreal:

We conducted a limited scope review of collections for the City of Peñitas Tax Increment Reinvestment Zone No. 1 (TIRZ). The objective of the review was to determine whether TIRZ collection reports prepared by the Tax Office included collections received for all tax accounts located within the TIRZ.

The scope of the review was limited to tax accounts located within the TIRZ for tax roll 2016. The review was not designed nor intended to be a detailed study of every relevant control system, procedure, or transaction. Accordingly, the opportunities for improvement presented in this report may not be all-inclusive of areas where improvements could be made. The responsibility for sound internal controls rests with management.

As part of the review, we examined applicable sections of Tax Code Chapter 311, the agreement between Hidalgo County and the City of Peñitas, TIRZ collection reports, and the list of tax accounts coded THCPN by HCAD.

The results of the review revealed that tax account number H4250-01-000-0214-00 is located within the TIRZ boundaries; however, the tax account was not included in the TIRZ collection reports provided by the Tax Office. The collection reports were manually adjusted to reflect the proper collections.

We recommend that copies of the revised TIRZ collection reports be submitted to the County Auditor's Office once the revision listed above is made by the HCAD.

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
Hidalgo County Auditor

Cc: The Honorable Ramon Garcia, Hidalgo County Judge
Omar Romero, City Manager, City of Peñitas

HIDALGO COUNTY DISTRICT JUDGES

LUIS M SINGLETERRY
JUDGE, 12TH D.C.

RODOLFO DELGADO
JUDGE, 13TH D.C.

J. R. "BOBBY" FLORES
JUDGE, 13TH D.C.

ROSE GUERRA REYNA
JUDGE, 20TH D.C.

JUAN R. PARTIDA
JUDGE, 21ST D.C.

MARIO E. RAMIREZ, JR.
JUDGE, 32ND D.C.

HOE GONZALEZ
JUDGE, 37TH D.C.
OVERSEER

LETICIA LOPEZ
JUDGE, 38TH D.C.

L. KENO VASQUEZ
JUDGE, 39TH D.C.

ISRAEL RAMON, JR.
JUDGE, 43RD D.C.

RENEE R. BETANCOURT
JUDGE, 44TH D.C.

COUNTY *of* HIDALGO

HIDALGO COUNTY AUDITOR'S OFFICE
Hidalgo County Administration Building
2808 South Business Highway 281
Edinburg, Texas 78539-6243
PHONE: (956) 318-2511
FAX: (956) 318-2577
WEBSITE: www.co.hidalgo.tx.us/auditor



EDINBURG, TEXAS 78539

August 23, 2017

The Honorable Pablo Villarreal, Jr., RTA
Hidalgo County Tax Assessor/Collector
2804 S. Business Hwy. 281
Edinburg, Texas 78539

Ref: Review of Delinquent Tax Attorney Payment Request - July 2017
Report No. 2017-43

Dear Mr. Villarreal:

We have completed a limited scope review of the July 2017 payment request prepared by your office for delinquent tax attorney (DTA) fees due to Linebarger, Goggan, Blair, and Sampson LLP ("LGBS") and related supporting documentation. The objective of the review was to determine if the payment request was accurate and properly authorized.

The scope of our review was limited to a review of the DTA fees collected by your office on behalf of the following entities: Hidalgo County (GHD), Road District 2 (RD2), Road District 5 (RD5), Road District 7 (RD7), Road District 11 (RD11), Road District 12 (RD12), Road District 14 (RD14), Road District 15 (RD15), State of Texas (TEX); and the payment request prepared by your office for the month ended July 31, 2017. The County Auditor's Office did not review the tax accounts listed on the "Hidalgo County Tax Office Current Collection Report" and "Hidalgo County Tax Office Prior Collection Report" that reflected a refund since LGBS stated that they would not seek reimbursement for DTA fees previously paid to the prior DTA firm. Our review was not designed nor intended to be a detailed study of every relevant control system, procedure, or transaction. The responsibility for sound internal controls rests with management.

As part of our review, we reviewed the payment request, the delinquent tax attorney contract, and various collection reports prepared by your office. The following procedures were performed:

- Verified that the payment request was signed and included a certification by the Hidalgo County Tax Assessor/Collector that the "payment represents 15% of the delinquent taxes and penalty and interest collections for the month of July 2017."
- Reviewed the "Hidalgo County Tax Office Current Collection Report" and "Hidalgo County Tax Office Prior Collection Report" to determine if the DTA fees were collected at the 15% rate specified in the contract.
- Reviewed the "Hidalgo County Tax Office Current Collection Report" and "Hidalgo County Tax Office Prior Collection Report" to determine if the total amount of DTA fees collected agreed to the amount transferred to the Hidalgo County Treasurer's Office.

HIDALGO COUNTY DISTRICT JUDGES

LUIS M. SINGLETERRY
JUDGE, 82ND D.C.

RODOLFO DELGADO
JUDGE, 93RD D.C.

J. R. "BOBBY" FLORES
JUDGE, 139TH D.C.

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JUDGE, 430TH D.C.

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JUDGE, 448TH D.C.

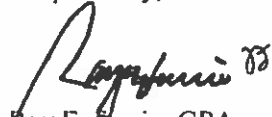
The results of our review revealed that the payment request was generally accurate and properly authorized. More specifically, the following was noted:

- The payment request was signed and included a certification by the Hidalgo County Tax Assessor/Collector that the "payment represents 15% of the delinquent taxes and penalty and interest collections for the month of July 2017."
- Although DTA fees for 262 tax accounts were not collected at the 15% rate specified in the contract; we concluded that the differences in rates were attributed to tax deferrals (254 tax accounts) and small amounts collected (8 tax accounts) (see Exhibit A). The small amounts collected on the tax accounts resulted in a net overage of \$0.01.

We will proceed to process the July 2017 DTA payment request in the amount of \$234,933.16 to LGBS.

If you have any questions, please contact Letty Chavez, Compliance Audit Supervisor, at 318-2511 ext. 4651, Arcy B. Duran, CPA, Director of Audit, at ext. 4645, Linda Fong, First Assistant Auditor at ext. 4668, or me at ext. 4604.

Respectfully,



Ray Eufrazio, CPA
Hidalgo County Auditor

Enclosures

cc: Ms. Lucy Canales, Linebarger Goggan Blair & Sampson, LLP

HIDALGO COUNTY DISTRICT JUDGES

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JUDGE, 448TH D.C.

Exhibit A

	Tax Unit	Year	Account No.	Levy Paid	Penalty/Interest Paid	Subtotal Paid	Attorney Paid
1	1	2015	M686000000002600	67.2	17.7	84.9	12
2	1	2015	C497097TGO050203	64.55	16.78	81.33	11.43
3	1	2015	E348000000001500	35.51	9.81	45.32	6.55
4	1	2015	J570000006000416	38.69	6.19	44.88	6.5
5	1	2015	L212102000011400	34.38	9.17	43.55	6.19
6	1	2015	T094511000000800	30.39	8.41	38.8	5.61
7	1	2015	W380000100000040	0.69	0.21	0.9	0.14
8	1	2015	M405000003002200	0.69	0.21	0.9	0.14
9	1	2015	M374801000003700	0.54	0.16	0.7	0.11
10	1	2015	E720000010000900	0.38	0.12	0.5	0.08
11	1	2014	V0890000000005200	163.27	58.77	222.04	30.37
12	1	2014	H347500020000013	151.94	53.69	205.63	27.8
13	1	2014	H0955000000004200	136.86	51.09	187.95	26.27
14	1	2014	N861301000000900	96.95	32.96	129.91	17.16
15	1	2014	W380000081000000	57.51	20.13	77.64	10.44
16	1	2014	H0955000000004200	42.78	15.97	58.75	8.21
17	1	2014	A210000084000900	39.71	15.35	55.06	7.86
18	1	2014	N770000006002000	42.11	14.87	56.98	7.71
19	1	2014	S3000000000008810	36.54	13.77	50.31	7.07
20	1	2014	V070000002000100	23.61	8.81	32.42	4.53
21	1	2014	L583003000016200	22.25	8.46	30.71	4.34
22	1	2014	W010000016000327	16.52	6.33	22.85	3.25
23	1	2014	B157005000013300	16.6	5.92	22.52	3.06
24	1	2014	R410000001001400	14.83	5.39	20.22	2.78
25	1	2014	G880000011000400	13.4	4.6	18	2.43
26	1	2014	C180000035000500	2.94	1.07	4.01	0.55
27	1	2014	E400000005001000	1.86	0.72	2.58	0.37
28	1	2014	H425001000011005	0.49	0.21	0.7	0.11
29	1	2013	F240000000000201	654.08	283.44	937.52	119.7
30	1	2013	S100000014001902	425.52	180.14	605.66	75.96
31	1	2013	S686000000000700	46.17	19.54	65.71	8.24
32	1	2013	C958000000003500	43.7	18.94	62.64	8.13
33	1	2013	H347500020000013	24.34	11.53	35.87	4.89
34	1	2013	G490000004002000	17.88	7.52	25.4	3.17
35	1	2013	E330000380000400	11.3	5.36	16.66	2.31
36	1	2013	S359302000005300	8.21	3.88	12.09	1.67
37	1	2013	P320002006001200	3.69	1.6	5.29	0.67
38	1	2013	T626500000000700	2.2	1.06	3.26	0.45
39	1	2012	H347500020000013	138.91	82.42	221.33	30.42
40	1	2012	S367500007000600	30.69	17.08	47.77	6.21
41	1	2012	T260000000000402	23.19	11.59	34.78	4.1
42	1	2012	A180095028000428	11.5	6.86	18.36	2.54
43	1	2012	A210000048001001	5.9	3.34	9.24	1.22
44	1	2012	A080000000102515	2.69	1.36	4.05	0.48
45	1	2011	N820000001000900	711.33	419.69	1131.02	129.11
46	1	2011	D380001000010804	175.58	118.23	293.81	38.98
47	1	2011	W010000052000216	191.6	114.96	306.56	35.64
48	1	2011	T550004000001300	111.74	80.82	192.56	26.98
49	1	2011	N580000005001600	28.53	19.77	48.3	6.5
50	1	2011	R270000004000900	31.21	19.05	50.26	5.95

51	1	2011	S1700020630000804	24.12	17.54	41.66	5.86
52	1	2011	M190001000001200	21.18	14.62	35.8	4.8
53	1	2011	W475000000000500	13.54	8.71	22.25	2.78
54	1	2011	W010000030000728	12.45	8.13	20.58	2.61
55	1	2010	N820000001000900	212.86	151.13	363.99	42.47
56	1	2010	N476500000006400	150.49	109.36	259.85	31.15
57	1	2010	D380001000010804	116.87	92.71	209.58	28.05
58	1	2010	L630601000007900	48.78	39.82	88.6	12.07
59	1	2010	B030000016002200	39.05	26.81	65.86	7.38
60	1	2010	G840000000000100	24.43	18.98	43.41	5.61
61	1	2010	M265095005000100	16.86	14.05	30.91	4.3
62	1	2010	H520003000004800	23.47	15.64	39.11	4.22
63	1	2010	M015098067001400	21.22	14.01	35.23	3.76
64	1	2010	M190001000001200	12.06	9.77	21.83	2.95
65	1	2010	M578500000007200	9.62	7.72	17.34	2.32
66	1	2010	C695002000000701	10.2	6.74	16.94	1.81
67	1	2010	G880000010001000	7.72	6	13.72	1.77
68	1	2010	G590098004000101	4.71	3.56	8.27	1.03
69	1	2009	M625500000000500	435.61	322.35	757.96	77.1
70	1	2009	A180000032000100	397.49	300.76	698.25	73.34
71	1	2009	O210000005000035	103.37	93.38	196.75	25.9
72	1	2009	O210000005000035	103.38	93.37	196.75	25.89
73	1	2009	J816500000000300	93.64	71.48	165.12	17.56
74	1	2009	I210000000000800	64.38	59.02	123.4	16.51
75	1	2009	A160003000006800	69.27	59.8	129.07	16.11
76	1	2009	M111000000004300	60.39	55.36	115.75	15.49
77	1	2009	M475000004001500	60.37	51.12	111.49	13.59
78	1	2009	S477000000040600	46.43	40.39	86.82	10.93
79	1	2009	A210000050001500	26.69	21.44	48.13	5.49
80	1	2009	N340000000303513	22.23	19.56	41.79	5.33
81	1	2009	B190040000004900	13.43	10.92	24.35	2.82
82	1	2009	K240000000007305	11.62	9.71	21.33	2.56
83	1	2009	M355000155001450	10.47	7.84	18.31	1.9
84	1	2009	B203500000002700	9.38	7.23	16.61	1.79
85	1	2008	D069700000000200	427.37	356.14	783.51	78.21
86	1	2008	A180000032000100	237.79	208.47	446.26	48.15
87	1	2008	M625500000000500	221.05	190.11	411.16	43.11
88	1	2008	J816500000000300	123.11	108.75	231.86	25.3
89	1	2008	J940000000000600	111.78	94.27	206.05	20.96
90	1	2008	T550004000003300	69.62	61.49	131.11	14.3
91	1	2008	B48200000C001100	57.85	56.31	114.16	14.23
92	1	2008	J570098005000202	53.62	45.94	99.56	10.38
93	1	2008	J570098005000202	53.61	45.93	99.54	10.37
94	1	2008	M059002000001100	42.25	40.7	82.95	10.21
95	1	2008	H140000000001100	34.55	32.6	67.15	8.03
96	1	2008	N120003000001025	25.27	23.42	48.69	5.69
97	1	2008	E583002000000100	17.09	17.78	34.87	4.72
98	1	2008	E330000295000200	11.49	11.45	22.94	2.95
99	1	2008	J570098005000202	2.72	2.33	5.05	0.53
100	1	2008	N480000004000203	0.32	0.34	0.66	0.09
101	1	2007	D069700000000200	588.33	560.87	1149.2	118.25
102	1	2007	A180000032000100	391.34	390.04	781.38	86.29
103	1	2007	J816500000000300	153.96	154.47	308.43	34.41
104	1	2007	M625500000000500	130.02	127.42	257.44	27.69

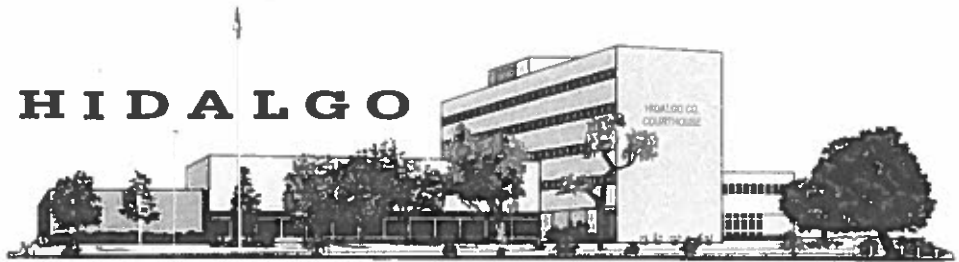
105	1	2007	A555002000000900	79.07	79.61	158.68	17.79
106	1	2007	H419500000004900	72	72.25	144.25	16.1
107	1	2007	H345000000001400	81.24	74.74	155.98	15.11
108	1	2007	N855800000000800	53.38	49.29	102.67	10.01
109	1	2007	S592100000000400	50.03	45.86	95.89	9.23
110	1	2007	S170002063000804	7.76	9.37	17.13	2.45
111	1	2007	C238000000000800	11.66	11.15	22.81	2.36
112	1	2007	B505000015001100	6.97	6.82	13.79	1.5
113	1	2007	R3650000000005300	0.26	0.31	0.57	0.08
114	1	2006	A180000032000100	332.57	371.37	703.94	79.32
115	1	2006	M625500000000500	225.51	248.07	473.58	52.09
116	1	2006	T220000024002100	263.71	262.83	526.54	48.65
117	1	2006	J816500000000300	57.2	64.25	121.45	13.81
118	1	2006	L672500000014000	15.58	19.52	35.1	4.67
119	1	2006	L672500000014000	12.49	15.57	28.06	3.75
120	1	2006	A555000000000300	10.46	12.6	23.06	2.91
121	1	2006	B156007000004400	9.55	10.26	19.81	2.09
122	1	2006	T460002000002600	5.52	6.1	11.62	1.29
123	1	2006	L670000017000300	2.19	2.68	4.87	0.64
124	1	2005	A180000032000100	222.23	274.82	497.05	57
125	1	2005	M625500000000500	205.01	250.12	455.13	51.05
126	1	2005	T220000024002100	216.35	244.47	460.82	45.11
127	1	2005	S295098000052646	42.55	51.78	94.33	10.53
128	1	2005	T220000024002100	46.66	52.1	98.76	9.45
129	1	2005	B240001000001200	22.38	25.72	48.1	4.93
130	1	2005	C200000002000400	19.51	21.79	41.3	3.95
131	1	2005	C730000021000800	14.03	17.67	31.7	3.75
132	1	2005	F345000146000800	16.27	18.16	34.43	3.29
133	1	2005	V380002010000500	12.71	14.21	26.92	2.58
134	1	2005	F345000146000800	12.2	13.62	25.82	2.47
135	1	2005	S245000000001200	7.61	9.7	17.31	2.09
136	1	2005	M475000002001600	6.13	7.51	13.64	1.54
137	1	2005	W560000000006300	4.91	6.39	11.3	1.4
138	1	2005	C100000004000900	3.71	5.13	8.84	1.19
139	1	2005	R225001003001900	2.96	3.56	6.52	0.71
140	1	2004	T220000024002100	262.31	327.89	590.2	59.41
141	1	2004	M625500000000500	157.96	211.67	369.63	42.18
142	1	2004	A300000020001200	122.26	166.27	288.53	34.11
143	1	2004	H365003000001100	24.1	32.3	56.4	6.44
144	1	2004	R106000000003400	23.75	31.35	55.1	6.13
145	1	2004	K290001000000800	28.1	32.5	60.6	5.18
146	1	2004	S735000004000600	13.49	18.57	32.06	3.83
147	1	2004	S735000004000600	13.49	18.58	32.07	3.83
148	1	2004	R065000003000100	9.97	14.56	24.53	3.2
149	1	2004	M015000062000401	6.6	10.14	16.74	2.35
150	1	2004	M374902000012700	6.78	10.28	17.06	2.35
151	1	2004	S525001046000200	12.76	14.76	27.52	2.35
152	1	2004	V300000002002000	7.41	9.86	17.27	1.95
153	1	2004	C211000000002600	6.63	8.22	14.85	1.47
154	1	2004	G160000000003100	4.27	5.28	9.55	0.94
155	1	2003	T220000024002100	192.45	263.65	456.1	47.05
156	1	2003	A180000044001205	94.8	124.84	219.64	20.91
157	1	2003	S110000002002400	46.77	72.79	119.56	15.36
158	1	2003	D780000009000600	17.94	24.34	42.28	4.28

159	1	2003	E330000123000100	13.13	18.35	31.48	3.37
160	1	2003	R021501000002500	17.11	21.16	38.27	3.16
161	1	2003	W230000052000300	8.3	13.31	21.61	2.91
162	1	2003	B203500000004700	13.61	17.29	30.9	2.76
163	1	2003	S244002000003500	3.53	4.49	8.02	0.71
164	1	2003	J750000004000200	1.67	2.61	4.28	0.55
165	1	2003	S430000001001400	1.71	2.63	4.34	0.54
166	1	2003	S430000001001400	1.71	2.63	4.34	0.54
167	1	2002	T220000024002100	193.14	287.78	480.92	50.7
168	1	2002	S395000002000401	43.52	64.27	107.79	11.16
169	1	2002	M515000000004700	34.93	54.37	89.3	10.22
170	1	2002	R230002000003900	18.46	27.26	45.72	4.73
171	1	2002	W010000046000336	11.38	20.41	31.79	4.54
172	1	2002	C690000001000700	2.7	3.98	6.68	0.69
173	1	2002	T094002000000500	1.69	2.9	4.59	0.62
174	1	2002	T094002000000500	1.35	2.32	3.67	0.5
175	1	2002	B505000015000600	2.22	3.1	5.32	0.49
176	1	2002	P320002007000300	0.34	0.55	0.89	0.11
177	1	2001	T220000024002100	73.25	117.94	191.19	20.55
178	1	2001	E800000121000500	27.18	46.38	73.56	8.81
179	1	2001	T220000008001804	21.17	40.08	61.25	8.64
180	1	2001	C765000003002000	40.14	56.86	97	7.77
181	1	2001	R230002000003900	22.45	35.84	58.29	6.16
182	1	2001	A180000036000408	24.76	38.06	62.82	6.13
183	1	2001	K240000000011314	9.3	17.13	26.43	3.57
184	1	2001	V382000000000100	14.15	21.46	35.61	3.37
185	1	2001	W010000044001052	13.59	20.6	34.19	3.24
186	1	2001	M520000085000300	16.76	23.11	39.87	2.96
187	1	2001	V382000000007000	13.13	19.4	32.53	2.9
188	1	2001	W240000003000900	6.46	10.34	16.8	1.78
189	1	2001	T706000000000200	4.79	7	11.79	1.02
190	1	2001	R230002000003900	1.42	2.27	3.69	0.39
191	1	2000	R095000000003300	109.8	160.67	270.47	19.6
192	1	2000	V382000000006900	21.39	42	63.39	8.63
193	1	2000	G880000010000300	29.39	44.5	73.89	5.91
194	1	2000	G212000000000700	17.85	31.28	49.13	5.51
195	1	2000	T220000008001804	6.94	13.97	20.91	2.96
196	1	2000	G570000001002800	6.25	12.59	18.84	2.67
197	1	2000	V382000000007000	9.93	15.86	25.79	2.37
198	1	2000	G040000006000100	4.91	9.62	14.53	1.97
199	1	2000	M687000000002600	2.41	4.05	6.46	0.66
200	1	1999	R095000000003300	164.97	261.2	426.17	32.42
201	1	1999	G570000001002900	20.85	41.2	62.05	7.78
202	1	1999	1004100011000007	20.84	37.44	58.28	6.09
203	1	1999	1004100011000007	9.23	16.59	25.82	2.7
204	1	1999	B190023000001300	10.14	16.98	27.12	2.42
205	1	1999	T685000000005800	6.67	12.79	19.46	2.31
206	1	1998	R095000000003300	164.97	281	445.97	35.39
207	1	1998	B525000000000300	11.09	21.7	32.79	3.64
208	1	1998	B525000000000300	11.1	21.69	32.79	3.64
209	1	1998	R055003000002000	6.21	12.13	18.34	2.04
210	1	1998	B190023000001300	2.23	4	6.23	0.57
211	1	1998	C700000006000500	0.98	1.74	2.72	0.24
212	1	1998	O244500002001800	0.4	0.75	1.15	0.12

213	1	1997	R095000000003300	166.39	303.38	469.77	38.69
214	1	1997	O244500002001800	26.07	52.05	78.12	8.09
215	1	1997	R026300000001100	13.56	30.63	44.19	5.81
216	1	1997	M490000000009302	10.79	23.85	34.64	4.39
217	1	1996	R095000000003300	112.92	219.44	332.36	28.29
218	1	1996	O244500002001800	25.56	54.11	79.67	8.4
219	1	1996	B010000003000300	12.88	28.32	41.2	4.7
220	1	1996	R265000000000602	6	13.95	19.95	2.53
221	1	1996	M490000000009302	1.5	3.5	5	0.64
222	1	1995	H345003000002000	25.45	56.92	82.37	8.82
223	1	1995	O244500002001800	14.34	32.08	46.42	4.97
224	1	1995	S595000027000512	12.06	26.5	38.56	3.96
225	1	1995	A210000051001900	10.23	22.88	33.11	3.54
226	1	1994	V380002003001400	119.86	291.26	411.12	48
227	1	1994	R095000000003300	100.44	219.29	319.73	28.78
228	1	1994	A180000041001605	47.44	111.79	159.23	17.29
229	1	1994	E810000007000800	11.3	27.52	38.82	4.52
230	1	1994	R015000000008900	12.27	28.43	40.7	4.25
231	1	1994	C120002000002600	4.43	10.96	15.39	1.85
232	1	1993	A180000041001605	117.37	290.68	408.05	44.89
233	1	1993	R095000000003300	72.7	167.45	240.15	22.14
234	1	1993	E330000346000900	6.74	16.44	23.18	2.46
235	1	1992	R095000000003300	71.23	172.61	243.84	22.97
236	1	1990	R095000000003300	66.31	176.6	242.91	23.77
237	1	1990	L255001005001900	4.3	13.57	17.87	2.5
238	1	1989	R095000000003300	66.34	184.64	250.98	24.98
239	1	1986	R095000000003300	8.4	26.41	34.81	3.62
240	1	1985	G165500000000100	12.64	43.38	56.02	6.68
241	1	1983	B505000007000100	2.61	9.57	12.18	1.46
242	12	1999	H345000000001400	0.13	0.25	0.38	0.04
243	12	1998	R055003000002000	0.27	0.52	0.79	0.09
244	12	1997	M490000000009302	0.53	1.15	1.68	0.21
245	12	1996	M490000000009302	0.08	0.19	0.27	0.03
246	12	1995	H345003000002000	1.43	3.2	4.63	0.5
247	12	1985	G165500000000100	2.69	9.23	11.92	1.42
248	17	1993	E330000346000900	0.08	0.2	0.28	0.03
249	17	1983	B505000007000100	0.25	0.92	1.17	0.14
250	1	1997	W010000023000416	22.59	53.76	76.35	10.91
251	12	1997	W010000023000416	1.09	2.59	3.68	0.53
252	1	2015	L670000004001800	10.25	2.83	13.08	1.89
253	1	2014	L010000000001100	32.7	11.76	44.46	6.08
254	1	2013	L010000000001100	55.77	26.77	82.54	11.38
255	1	2013	L007001000007200	31.41	15.81	47.22	6.74
256	1	2013	L195895002001500	17.09	7.92	25.01	3.36
257	1	2013	R065000004000500	0.63	0.34	0.97	0.14
258	1	2012	L195895002001500	24.97	14.57	39.54	5.36
259	1	2012	L007001000007200	15.02	9.36	24.38	3.49
260	1	2007	L250000000000300	21.47	23.25	44.72	5.63
261	1	2006	M594202000014300	136.08	169.65	305.73	40.83
262	1	2004	E540000045000300	3.87	5.97	9.84	1.38

COUNTY of HIDALGO

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WEBSITE: www.co.hidalgo.tx.us/auditor



EDINBURG, TEXAS 78539

July 21, 2017

Richard Hinojosa, City Manager
City of Edinburg
415 W. University Drive
Edinburg, Texas 78541

Re: Reinvestment Zone No. 4, Edinburg, Texas, Entertainment Center (THEB4)
Report No. 2017-32

Dear Mr. Hinojosa:

We conducted a limited scope review of the interlocal agreement between the City of Edinburg, Hidalgo County, and Reinvestment Zone No. 4 (Edinburg TIRZ No. 4). The objectives of the review were to determine the accuracy of the Edinburg TIRZ No. 4 2016-2017 payment amount and compliance with Tax Code § 311.016 and Sections IV (B)(2) and VII (J) on the interlocal agreement regarding completion of the Edinburg TIRZ No. 4 annual report and TIRZ annual financial review.

The scope of the review was limited to the property accounts within Edinburg TIRZ No. 4 as of January 31, 2017. Our review was not designed nor intended to be a detailed study of every relevant control system, procedure, or transaction. Accordingly, the opportunities for improvement presented in this report may not be all-inclusive of areas where improvements could be made. The responsibility for sound internal controls rests with management.

The results of the review revealed the following:

1. A payment request in the amount of \$94,069.07 was received from the City of Edinburg on behalf of the Edinburg TIRZ; however, it was determined that the payment amount should be \$63,322.72 (a difference of \$30,746.35) (see Exhibit A); and
2. The annual report and annual financial review were submitted in compliance with Tax Code § 311.016 and Sections IV (B)(2) and VII (J) of the interlocal agreement.

If you have any questions, please contact call Ricardo Nunez, Internal Auditor II, at 318-2511 ext. 4644, Letty Chavez, Compliance Audit Supervisor, ext. 4651, Arcy B. Duran, CPA, Director of Audit, at ext. 4645, Linda Fong, First Assistant Auditor, at ext. 4668, or me at ext. 4604.

Respectfully,

A handwritten signature in black ink, appearing to read "Ray Eufracio".

Ray Eufracio, CPA
Hidalgo County Auditor

Enclosures

cc: The Honorable Ramon Garcia, Hidalgo County Judge

HIDALGO COUNTY DISTRICT JUDGES

LUIS SINGLETERRY
JUDGE, 12th D.C.

RODOLFO DELGADO
JUDGE, 13th D.C.

J. R. "BOBBY" FLORES
JUDGE, 13th D.C.

ROSE GUERRA REYNA
JUDGE, 20th D.C.

JUAN R. PARTICA
JUDGE, 27th D.C.

MARIO E. RAMIREZ, JR.
JUDGE, 33rd D.C.

NOE GONZALEZ
JUDGE, 37th D.C.
OVERSEER

LETICIA LOPEZ
JUDGE, 38th D.C.

L. KENO VASQUEZ
JUDGE, 39th D.C.

ISRAEL RAMON, JR.
JUDGE, 43rd D.C.

RENEE R. BETANCOURT
JUDGE, 44th D.C.

EXHIBIT A

2016-2017 Edinburg TIRZ No. 4 - Entertainment Center

Tax Increment Reinvestment Zone (TIRZ) Payment Calculation	Edinburg TIRZ No. 4 Calculation 2016	Edinburg TIRZ No. 4 Calculation 2015	Total
TIRZ Real Property Certified Taxable Value as of January 31 (Provided by Hidalgo County Appraisal District (HCAD))	\$ 23,034,367.00	\$ 15,943,910.00	
(Multiplied by) Hidalgo County Current (GHD) Tax Rate (.59/100)	0.0059	0.0059	
GHD Actual Tax Levy for all real property tax accounts located within the TIRZ	\$ 136,902.77	\$ 94,069.07	
TIRZ Real Property Certified Taxable Value as of January 31 (Provided by Hidalgo County Appraisal District (HCAD))	\$ 23,034,367.00	\$ 15,943,910.00	
(Less) Base Year Real Property Certified Appraised Value for Tax Accounts located within the TIRZ (Provided by HCAD)	\$ 444,933.00	\$ 444,933.00	
Captured Appraised Value	\$ 22,589,434.00	\$ 15,498,977.00	
Captured Appraised Value	\$ 22,589,434.00	\$ 15,498,977.00	
(Multiplied by) Contribution Rate (The lesser of actual tax year M&O rate or rate specified on agreement) (5127/100)	0.005127	0.005127	
Tax Levy Due to TIRZ	\$ 115,816.03	\$ 79,463.26	
TIRZ Collections (for February 1 through January 31) as per Collections Reports provided by Hidalgo County Tax Office	\$ 94,069.07	\$ -	
(divided) GHD Actual Tax Levy for all Real Property tax accounts located within the TIRZ	\$ 115,816.03	\$ -	
Percent Collected of Actual Levy	81.2228%	0.0000%	
Tax Levy Due to TIRZ	\$ 115,816.03	\$ -	
(Multiplied by) Percent Collected of Actual Levy	81.2228%	0.0000%	
	\$ 94,069.07	\$ -	
(Less) Adjustments **	\$ -	\$ -	
2016-2017 TIRZ PAYMENT AMOUNT	\$ -	\$ -	
	\$ 94,069.07	\$ -	\$ 94,069.07

** Adjustments are made in order to prevent an overpayment; the adjustment limits payments to 100% allowable TIRZ levy

Tax Increment Reinvestment Zone (TIRZ) Payment Calculation	County Auditor's Calculation for Tax Year 2016	County Auditor's Calculation for Tax Year 2015	Total
TIRZ Real Property Certified Taxable Value as of January 31 (Provided by Hidalgo County Appraisal District (HCAD))	\$ 15,948,867.00	\$ 13,369,723.00	
(Multiplied by) Hidalgo County Current (GHD) Tax Rate (.59/100)	0.0059	0.0059	
GHD Actual Tax Levy for all real property tax accounts located within the TIRZ	\$ 94,098.32	\$ 78,881.37	
TIRZ Real Property Certified Taxable Value as of January 31 (Provided by Hidalgo County Appraisal District (HCAD))	\$ 15,948,867.00	\$ 13,369,723.00	
(Less) Base Year Real Property Certified Appraised Value for Tax Accounts located within the TIRZ (Provided by HCAD)	\$ 444,933.00	\$ 444,933.00	
Captured Appraised Value	\$ 15,503,934.00	\$ 12,924,790.00	
Captured Appraised Value	\$ 15,503,934.00	\$ 12,924,790.00	
(Multiplied by) Contribution Rate (Per agreement s/b the lesser of current M&O Rate or 80% of M&O County Rate) (5186/100)	0.004149	0.004180	
Tax Levy Due to TIRZ	\$ 64,322.72	\$ 54,026.62	
TIRZ Collections (for Feb 1 through Jan 31) as per Collections Reports provided by Hidalgo County Tax Office	\$ 94,098.32	\$ -	
(divided) GHD Actual Tax Levy for all Real Property tax accounts located within the TIRZ	\$ 94,098.32	\$ 78,881.37	
Percent Collected of Actual Levy	100.0000%	0.0000%	
Tax Levy Due to TIRZ	\$ 64,322.72	\$ -	
(Multiplied by) Percent Collected of Actual Levy	100.0000%	0.0000%	
	\$ 64,322.72	\$ -	
(Less) Administrative Cost	\$ (1,000.00)	\$ -	
(Less) Adjustments **	\$ -	\$ -	
2016-2017 TIRZ PAYMENT AMOUNT	\$ 63,322.72	\$ -	\$ 63,322.72

** Adjustments are made in order to prevent an overpayment; the adjustment limits payments to 100% allowable TIRZ levy

\$ 30,746.35

COUNTY of HIDALGO

HIDALGO COUNTY AUDITOR'S OFFICE
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EDINBURG, TEXAS 78539

August 1, 2017

Richard Hinojosa, City Manager
City of Edinburg
415 W. University Drive
Edinburg, Texas 78541

Re: Reinvestment Zone No. 1, Edinburg, Texas, The Shoppes (THEB2)
Report No. 2017-35

Dear Mr. Hinojosa:

We conducted a limited scope review of the interlocal agreement between the City of Edinburg, Hidalgo County, and City of Edinburg Reinvestment Zone No. 1 (Edinburg TIRZ No. 1). The objectives of the review were to determine the accuracy of the Edinburg TIRZ No. 1 2016-2017 payment amount and compliance with Tax Code § 311.016 and Section 3 (b) of the interlocal agreement regarding completion of the Edinburg TIRZ No. 1 annual report.

The scope of the review was limited to the property accounts within Edinburg TIRZ No. 1 as of January 31, 2017. Our review was not designed nor intended to be a detailed study of every relevant control system, procedure, or transaction. Accordingly, the opportunities for improvement presented in this report may not be all-inclusive of areas where improvements could be made. The responsibility for sound internal controls rests with management.

The results of the review revealed the following:

1. A payment request in the amount of \$268,613.00 was received from the City of Edinburg on behalf of the Edinburg TIRZ; however, it was determined that the payment amount should be \$268,350.19 (a difference of \$262.81) (see Exhibit A).
2. The annual report was submitted in compliance with Section 3 (b) and Tax Code §311.016.

If you have any questions, please contact Ricardo Nunez, Internal Auditor II, at 318-2511 ext. 4644, Letty Chavez, Compliance Audit Supervisor, ext. 4651, Arcy B. Duran, CPA, Director of Audit, at ext. 4645, Linda Fong, First Assistant Auditor, at ext. 4668, or me at ext. 4604.

Respectfully,

A handwritten signature in black ink, appearing to read "Ray Estracio".

Ray Estracio, CPA
Hidalgo County Auditor

Enclosures

cc: The Honorable Ramon Garcia, Hidalgo County Judge

HIDALGO COUNTY DISTRICT JUDGES

LUIS SINGLETERRY
JUDGE, 92ND D.C.

RODOLFO DELGADO
JUDGE, 99TH D.C.

J. R. "BOBBY" FLORES
JUDGE, 139TH D.C.

ROSE GUERRA REYNA
JUDGE, 226TH D.C.

JUAN R. PARTIDA
JUDGE, 275TH D.C.

MARIO E. RAMIREZ, JR.
JUDGE, 332ND D.C.

NOE GONZALEZ
JUDGE, 370TH D.C.
OVERSEER

LETICIA LOPEZ
JUDGE, 389TH D.C.

L. KENO VASQUEZ
JUDGE, 394TH D.C.

ISRAEL RAMON, JR.
JUDGE, 430TH D.C.

RENEE R. BETANCOURT
JUDGE, 448TH D.C.

EXHIBIT A

2016-2017 Edinburg TIRZ No. 1 - The Shoppes Payment

Tax Increment Reinvestment Zone (TIRZ) Payment Calculation	Edinburg TIRZ No. 1 Calculation 2015	Edinburg TIRZ No. 1 Calculation 2016	Total
TIRZ Real Property Certified Taxable Value as of January 31 (Provided by Hidalgo County Appraisal District (HCAD)) (Multiplied by) Hidalgo County Current (GHD) Tax Rate (.59/100)	\$ 43,630,130.00 0.0059	\$ 47,004,997.00 0.0059	
GHD Actual Tax Levy for all real property tax accounts located within the TIRZ	\$ 257,417.77	\$ 277,329.48	
TIRZ Real Property Certified Taxable Value as of January 31 (Provided by Hidalgo County Appraisal District (HCAD))	\$ 43,630,130.00	\$ 47,004,997.00	
(Less) Base Year Real Property Certified Appraised Value for Tax Accounts located within the TIRZ (Provided by HCAD)	\$ 1,577,021.00	\$ 1,577,021.00	
Captured Appraised Value	\$ 42,053,109.00	\$ 45,427,976.00	
Captured Appraised Value	\$ 42,053,109.00	\$ 45,427,976.00	
(multiplied by) Contribution Rate (88% of County Rate not to exceed current years M&O rate) (.5107/100)	0.005192	0.005192	
Tax Levy Due to TIRZ	\$ 218,339.74	\$ 235,862.05	
TIRZ Collections (for February 1 through January 31) as per Collections Reports provided by Hidalgo County Tax Office	\$ 39,798.50	\$ 277,329.47	
(divided) GHD Actual Tax Levy for all Real Property tax accounts located within the TIRZ	\$ 257,417.77	\$ 277,329.48	
Percent Collected of Actual Levy	15.0000%	100.0000%	
Tax Levy Due to TIRZ	\$ 218,339.74	\$ 235,862.05	
(Multiplied by) Percent Collected of Actual Levy	15.0000%	100.0000%	
(Less) Adjustments **	\$ -	\$ -	
2016-2017 TIRZ PAYMENT AMOUNT	\$ 32,750.96	\$ 235,862.04	\$ 268,613.00

** Adjustments are made in order to prevent an overpayment; the adjustment limits payments to 100% allowable TIRZ levy

Tax Increment Reinvestment Zone (TIRZ) Payment Calculation	County Auditor's Calculation for Tax Year 2015	County Auditor's Calculation for Tax Year 2016	Total
TIRZ Real Property Certified Taxable Value as of January 31 (Provided by Hidalgo County Appraisal District (HCAD)) (Multiplied by) Hidalgo County Current (GHD) Tax Rate (.59/100)	\$ 43,630,130.00 0.0059	\$ 46,812,914.00 0.0059	
GHD Actual Tax Levy for all real property tax accounts located within the TIRZ	\$ 257,417.77	\$ 276,196.19	
TIRZ Real Property Certified Taxable Value as of January 31 (Provided by Hidalgo County Appraisal District (HCAD))	\$ 43,630,130.00	\$ 46,812,914.00	
(Less) Base Year Real Property Certified Appraised Value for Tax Accounts located within the TIRZ (Provided by HCAD)	\$ 1,577,021.00	\$ 1,577,021.00	
Captured Appraised Value	\$ 42,053,109.00	\$ 45,235,893.00	
Captured Appraised Value	\$ 42,053,109.00	\$ 45,235,893.00	
(multiplied by) Contribution Rate (Per agreement s/b the lesser of current M&O Rate or 88% of County Rate) (.5192/100)	0.005192	0.005186	
Tax Levy Due to TIRZ	\$ 218,339.74	\$ 234,593.34	
TIRZ Collections (for Feb 1 through Jan 31) as per Collections Reports provided by Hidalgo County Tax Office	\$ 39,798.50	\$ 277,329.47	
(divided) GHD Actual Tax Levy for all Real Property tax accounts located within the TIRZ	\$ 257,417.77	\$ 276,196.19	
Percent Collected of Actual Levy	15.4607%	100.4103%	
Tax Levy Due to TIRZ	\$ 218,339.74	\$ 234,593.34	
(Multiplied by) Percent Collected of Actual Levy	15.4607%	100.4103%	
(Less) Administrative Cost	\$ 33,756.85	\$ 234,593.34	
(Less) Adjustments **	\$ -	\$ -	
2016-2017 TIRZ PAYMENT AMOUNT	\$ 33,756.85	\$ 234,593.34	\$ 268,350.19

** Adjustments are made in order to prevent an overpayment; the adjustment limits payments to 100% allowable TIRZ levy

\$ 262.81

COUNTY of HIDALGO

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Hidalgo County Administration Building
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PHONE: (956) 318-2511
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WEBSITE: www.co.hidalgo.tx.us/auditor



EDINBURG, TEXAS 78539

July 21, 2017

Rolando Garza, Chief Appraiser
Hidalgo County Appraisal District
4405 S. Professional Dr.
Edinburg, Texas 78540

Re: City of Hidalgo TIRZ No. 1 (TIRZ)
Report No. 2017-27

Dear Mr. Garza:

We conducted a limited scope review of the tax year 2016 list of tax accounts coded THCHD by Hidalgo County Appraisal District (HCAD). The objective of the review was to determine whether the list only included real property tax accounts located within the TIRZ boundaries.

The scope of our review was limited to randomly selected tax accounts located within the TIRZ boundaries for tax roll 2016. The review was not designed nor intended to be a detailed study of every relevant control system, procedure, or transaction. Accordingly, the opportunities for improvement presented in this report may not be all-inclusive of areas where improvements could be made. The responsibility for sound internal controls rests with management.

As part of the review, we examined applicable sections of Tax Code Chapter 311, the agreement between Hidalgo County and the City of Hidalgo, TIRZ collection reports, and the list of tax accounts coded THCHD by HCAD.

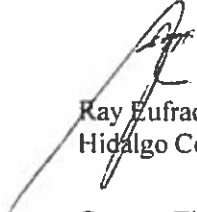
The results of the review revealed that tax account number S5950-00-023-0003-00 is located within the TIRZ boundaries; however, the tax account number was not included on the tax year 2016 list of tax accounts coded THCHD by HCAD. The tax account number was included in prior lists of tax accounts coded THCHD by HCAD.

In addition, tax account numbers M2650-00-012-0001-00 and M2650-00-012-0002-00 are not located within the TIRZ boundaries; however, the tax account numbers were included on the tax year 2016 list of tax accounts coded THCHD by HCAD.

Please make the necessary corrections and submit the tax year 2016 revised list of tax accounts coded THCHD by HCAD to the Hidalgo County Auditor's Office and Tax Assessor/Collector's Office by August 1, 2017.

If you have any questions, please contact Letty Chavez, Compliance Audit Supervisor, at 318-2511 ext. 4651, Arcy B. Duran, CPA, Director of Audit, at ext. 4645, Linda Fong, First Assistant Auditor, at ext. 4668 or me at ext. 4604.

Respectfully,


Ray Eufrazio, CPA
Hidalgo County Auditor

Cc: The Honorable Ramon Garcia, Hidalgo County Judge
The Honorable Pablo Villarreal, Hidalgo County Tax Assessor-Collector
Julian Gonzalez, City Manager, City of Hidalgo

HIDALGO COUNTY DISTRICT JUDGES

LUIS M. SMOLETERRY
JUDGE, 12TH D.C.

RODOLFO DELGADO
JUDGE, 13TH D.C.

J. R. "BOBBY" FLORES
JUDGE, 13TH D.C.

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JUDGE, 38TH D.C.

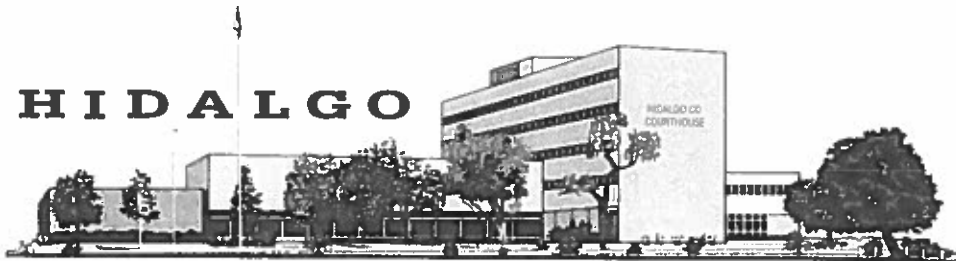
L. KENO VASQUEZ
JUDGE, 39TH D.C.

ISRAEL RAMON, JR.
JUDGE, 43RD D.C.

RENEE R. BETANCOURT
JUDGE, 44TH D.C.

COUNTY OF HIDALGO

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EDINBURG, TEXAS 78539

July 20, 2017

Rolando Garza, Chief Appraiser
Hidalgo County Appraisal District
4405 S. Professional Dr.
Edinburg, Texas 78540

Re: Tax Increment Reinvestment Zone Number One, Peñitas, Texas
Report No. 2017-28

Dear Mr. Garza:

We conducted a limited scope review of the tax year 2016 list of tax accounts coded THCPN (list) by HCAD. The objective of the review was to determine whether the list only included real property tax accounts located within the TIRZ boundaries.

The scope of our review was limited to randomly selected tax accounts located within the TIRZ boundaries for tax roll 2016. The review was not designed nor intended to be a detailed study of every relevant control system, procedure, or transaction. Accordingly, the opportunities for improvement presented in this report may not be all-inclusive of areas where improvements could be made. The responsibility for sound internal controls rests with management.

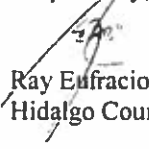
As part of the review, we examined applicable sections of Tax Code Chapter 311, the agreement between Hidalgo County and the City of Peñitas, TIRZ collection reports, and the list of tax accounts coded THCPN by HCAD.

The results of the review revealed that tax account number H4250-01-000-0214-00 is located within the TIRZ boundaries; however, the tax account number was not included on the tax year 2016 list of tax accounts coded THCPN by HCAD. The tax account was included in the tax year 2015 list of tax accounts coded THCPN by HCAD.

Please make the necessary corrections and submit the tax year 2016 revised list of tax accounts coded THCPN by HCAD to the Hidalgo County Auditor's Office and Tax Assessor/Collector's Office by August 1, 2017.

If you have any questions, please contact Letty Chavez, Compliance Audit Supervisor, at 318-2511 ext. 4651, Arcy B. Duran, CPA, Director of Audit, at ext. 4645, Linda Fong, First Assistant Auditor, at ext. 4668 or me at ext. 4604.

Respectfully,


Ray Eufrazio, CPA
Hidalgo County Auditor

Cc: The Honorable Ramon Garcia, Hidalgo County Judge
The Honorable Pablo Villarreal, Hidalgo County Tax Assessor-Collector
Omar Romero, City Manager, City of Peñitas

HIDALGO COUNTY DISTRICT JUDGES

LUIS W SINGLETERRY
JUDGE, 92ND D.C.

RODOLFO DELGADO
JUDGE, 10TH D.C.

J. R. "BOBBY" FLORES
JUDGE, 138TH D.C.

ROSE GUERRA REYNA
JUDGE, 204TH D.C.

JUAN R. PARTIDA
JUDGE, 275TH D.C.

MARIO E. RAMIREZ, JR.
JUDGE, 332ND D.C.

NOE GONZALEZ
JUDGE, 370TH D.C.
OVERSEER

LETICIA LOPEZ
JUDGE, 349TH D.C.

LENO VASQUEZ
JUDGE, 384TH D.C.

ISRAEL RAMON, JR.
JUDGE, 430TH D.C.

RENEE R. BETANCOURT
JUDGE, 448TH D.C.

COUNTY of HIDALGO

HIDALGO COUNTY AUDITOR'S OFFICE
Hidalgo County Administration Building
2808 South Business Highway 281
Edinburg, Texas 78539-6243
PHONE: (956) 318-2511
FAX: (956) 318-2577
WEBSITE: www.co.hidalgo.tx.us/auditor



EDINBURG, TEXAS 78539

July 21, 2017

Julian Gonzalez, City Manager
City of Hidalgo
704 E. Texano Drive
Hidalgo, Texas 78557

Re: Tax Increment Reinvestment Zone No. 1, Hidalgo, Texas
Report No. 2017-27

Dear Mr. Gonzalez:

We conducted a limited scope review of the interlocal agreement between the City of Hidalgo, Hidalgo County, and Reinvestment Zone Number One, City of Hidalgo, Texas (Hidalgo TIRZ). The objectives of the review were to determine the accuracy of the Hidalgo TIRZ 2016-2017 (collections for February 1, 2016 through January 31, 2017) payment amount and compliance with Tax Code §311.016 and Sections IV (B)(7) and VI (K) of the interlocal agreement regarding completion of the TIRZ's annual report, updated fact sheet, and annual audit of the Hidalgo TIRZ.

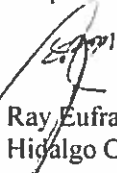
The scope of our review was limited to the Hidalgo TIRZ property accounts as of January 31, 2017. Our review was not designed nor intended to be a detailed study of every relevant control system, procedure, or transaction. Accordingly, the opportunities for improvement presented in this report may not be all-inclusive of areas where improvements could be made. The responsibility for sound internal controls rests with management.

The results of the review revealed the following:

1. A payment request in the amount of \$253,393.12 was received from the City of Hidalgo on behalf of the Hidalgo TIRZ; however, it was determined that the amount due to the Hidalgo TIRZ for 2016-2017 is \$253,358.30 (see Exhibit A).
2. The TIRZ's annual report, fact sheet and annual audit of the Hidalgo TIRZ were submitted in compliance with Tax Code §311.016 and Sections IV (B) (7) and IV (K) of the interlocal agreement.

If you have any questions, please call Corina Martinez, Internal Auditor I, at 318-2511 ext. 4624, Letty Chavez, Compliance Audit Supervisor, at ext. 4651, Arcy B. Duran, CPA, Director of Audit, at ext. 4645, Linda Fong, First Assistant Auditor, at ext. 4668, or me at ext. 4604.

Respectfully,


Ray Eufrazio, CPA
Hidalgo County Auditor

cc: The Honorable Ramon Garcia, Hidalgo County Judge
The Honorable Pablo Villarreal, Jr., Hidalgo County Tax Assessor-Collector
Mr. Valde Guerra, County Executive Officer

HIDALGO COUNTY DISTRICT JUDGES

LUIS M. SINGLETERRY
JUDGE, 92ND D.C.

RODOLFO DELGADO
JUDGE, 93RD D.C.

J. R. "BOBBY" FLORES
JUDGE, 139TH D.C.

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JUDGE, 204TH D.C.

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JUDGE, 398TH D.C.

ISRAEL RAMON, JR.
JUDGE, 430TH D.C.

RENEE R. BETANCOURT
JUDGE, 449TH D.C.

EXHIBIT A
2016-2017 Hidalgo TIRZ Payment

Tax Increment Reinvestment Zone (TIRZ) Payment Calculation	Hidalgo TIRZ Calculation for Tax Year 2016	Hidalgo TIRZ Calculation for Tax Year 2015	Hidalgo TIRZ Calculation for Tax Year 2014	Hidalgo TIRZ Calculation for Tax Year 2013	Total
TIRZ Real Property Certified Taxable Value as of January 31 (Provided by Hidalgo County Appraisal District (HCAD)) (Multiplied by) Hidalgo County Current (GHD) Tax Rate (.59/100)	\$ 79,384,365.00 0.0059	\$ 66,834,278.00 0.0059	\$ 67,463,516.00 0.0059	\$ 66,614,270.00 0.0059	
GHD Actual Tax Levy for all real property tax accounts located within the TIRZ	\$ 468,367.75	\$ 394,322.24	\$ 398,034.74	\$ 393,024.19	
TIRZ Real Property Certified Taxable Value as of January 31 (Provided by Hidalgo County Appraisal District (HCAD)) (Less) Base Year Real Property Certified Appraised Value for Tax Accounts located within the TIRZ (Provided by HCAD) Captured Appraised Value	\$ 79,384,365.00 \$ 23,912,085.00 \$ 55,472,280.00	\$ 66,834,278.00 \$ 23,912,085.00 \$ 42,922,193.00	\$ 67,463,516.00 \$ 23,912,085.00 \$ 43,551,431.00	\$ 66,614,270.00 \$ 23,912,085.00 \$ 42,702,185.00	
Captured Appraised Value (multiplied by) Contribution Rate (Per agreement s/b the lesser of .5200 or actual M&O) (.5200/100) Tax Levy Due to TIRZ	\$ 55,472,280.00 0.005186 \$ 287,679.24	\$ 42,922,193.00 0.005200 \$ 223,195.40	\$ 43,551,431.00 0.005200 \$ 226,487.44	\$ 42,702,185.00 0.005200 \$ 222,051.36	
TIRZ Collections (for February 1 through January 31) as per Collections Reports provided by Hidalgo County Tax Office (divided) GHD Actual Tax Levy for all Real Property tax accounts located within the TIRZ Percent Collected of Actual Levy	\$ 415,245.89 \$ 468,367.75 88.6600%	\$ 15,992.37 \$ 394,322.24 4.0600%	\$ (5,937.12) \$ 398,034.74 -1.4900%	\$ (11,222.26) \$ 393,024.19 -2.8600%	
Tax Levy Due to TIRZ (multiplied by) Percent Collected of Actual Levy (Less) Administrative Cost (Less) Adjustments **	\$ 287,679.24 88.6600% \$ (1,000.00)	\$ 223,195.40 4.0600%	\$ 226,487.44 -1.4900%	\$ 222,051.36 -2.8600%	
2016-2017 TIRZ PAYMENT AMOUNT	\$ 254,658.42	\$ 9,081.73	\$ (3,374.38)	\$ (6,350.87)	\$ 253,393.12

** Adjustments are made in order to prevent an overpayment; the adjustment limits payments to 100% allowable TIRZ levy

Tax Increment Reinvestment Zone (TIRZ) Payment Calculation	County Auditor's Calculation for Tax Year 2016	County Auditor's Calculation for Tax Year 2015	County Auditor's Calculation for Tax Year 2014	County Auditor's Calculation for Tax Year 2013	Total
TIRZ Real Property Certified Taxable Value as of January 31 (Provided by Hidalgo County Appraisal District (HCAD)) (Multiplied by) Hidalgo County Current (GHD) Tax Rate (.59/100)	\$ 79,204,049.00 0.0059	\$ 71,764,736.00 0.0059	\$ 67,539,668.00 0.0059	\$ 65,944,422.00 0.0059	
GHD Actual Tax Levy for all real property tax accounts located within the TIRZ	\$ 467,303.89	\$ 423,411.94	\$ 398,484.04	\$ 389,072.09	
TIRZ Real Property Certified Taxable Value as of January 31 (Provided by Hidalgo County Appraisal District (HCAD)) (Less) Base Year Real Property Certified Appraised Value for Tax Accounts located within the TIRZ (Provided by HCAD) Captured Appraised Value	\$ 79,204,049.00 \$ 23,912,085.00 \$ 55,291,964.00	\$ 71,764,736.00 \$ 23,912,085.00 \$ 47,852,651.00	\$ 67,539,668.00 \$ 23,912,085.00 \$ 43,627,583.00	\$ 65,944,422.00 \$ 23,912,085.00 \$ 42,032,337.00	
Captured Appraised Value (multiplied by) Contribution Rate (Per agreement s/b the lesser of .5200 or actual M&O) (.5200/100) Tax Levy Due to TIRZ	\$ 55,291,964.00 0.005186 \$ 286,744.13	\$ 47,852,651.00 0.005200 \$ 248,833.78	\$ 43,627,583.00 0.005200 \$ 226,863.43	\$ 42,032,337.00 0.005200 \$ 218,568.15	
TIRZ Collections (for February 1 through January 31) as per Collections Reports provided by Hidalgo County Tax Office (divided) GHD Actual Tax Levy for all Real Property tax accounts located within the TIRZ Percent Collected of Actual Levy	\$ 414,991.24 \$ 467,303.89 88.8054%	\$ 15,992.37 \$ 423,411.94 3.7770%	\$ (5,937.12) \$ 398,484.04 -1.4899%	\$ (11,222.26) \$ 389,072.09 -2.8844%	
Tax Levy Due to TIRZ (multiplied by) Percent Collected of Actual Levy (Less) Administrative Cost (Less) Adjustments **	\$ 286,744.13 88.8054% \$ (1,000.00)	\$ 248,833.78 3.7770%	\$ 226,863.43 \$ (3,300.04)	\$ 218,568.15 \$ (6,304.38)	
2016-2017 TIRZ PAYMENT AMOUNT	\$ 253,644.27	\$ 9,394.45	\$ (3,360.04)	\$ (6,304.38)	\$ 253,358.30

** Adjustments are made in order to prevent an overpayment; the adjustment limits payments to 100% allowable TIRZ levy

COUNTY OF HIDALGO

HIDALGO COUNTY AUDITOR'S OFFICE
Hidalgo County Administration Building
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WEBSITE: www.co.hidalgo.tx.us/auditor



EDINBURG, TEXAS 78539

July 20, 2017

Omar Romero, City Manager
City of Peñitas
P.O. Box 204
Peñitas, Texas 78576

Re: Tax Increment Reinvestment Zone Number One, Peñitas, Texas
Report No. 2017-28

Dear Mr. Romero:

We conducted a limited scope review of the interlocal agreement between the City of Peñitas, Hidalgo County, and Reinvestment Zone Number One, City of Peñitas, Texas (Peñitas TIRZ). The objectives of the review were to determine the accuracy of the Peñitas TIRZ 2015-2016 (collections for February 1, 2015 through January 31, 2016) payment amount and compliance with Tax Code §311.016 regarding completion of annual audit report by the Peñitas TIRZ.

The scope of our review was limited to the Peñitas TIRZ property accounts as of January 31, 2016. Our review was not designed nor intended to be a detailed study of every relevant control system, procedure, or transaction. Accordingly, the opportunities for improvement presented in this report may not be all-inclusive of areas where improvements could be made. The responsibility for sound internal controls rests with management.

The results of the review revealed the following:

1. A payment request in the amount of \$75,048.95 was received from the City of Peñitas on behalf of the Peñitas TIRZ; however, it was determined that the amount due to the Peñitas TIRZ for 2015-2016 is \$75,042.41 (see Exhibit A).
2. The annual report and annual audit report were submitted in compliance with pursuant to Tax Code §311.016 and sections IV (C) (i) and IV (C) (ii) of the interlocal agreement.

If you have any questions, please call Corina Martinez, Internal Auditor I, at 318-2511 ext. 4624, Letty Chavez, Compliance Audit Supervisor, at ext. 4651, Arcy B. Duran, CPA, Director of Audit, at ext. 4645, Linda Fong, First Assistant Auditor, at ext. 4668, or me at ext. 4604.

Respectfully,


Ray Eufrazio, CPA
Hidalgo County Auditor

Enclosure

cc: The Honorable Ramon Garcia, Hidalgo County Judge
The Honorable Pablo Villarreal, Jr., Hidalgo County Tax Assessor-Collector
Mr. Valde Guerra, County Executive Officer

HIDALGO COUNTY DISTRICT JUDGES

LUIS M SINGLETERRY
JUDGE, 12th D.C.

RODOLFO DELGADO
JUDGE, 13th D.C.

J. R. "BOBBY" FLORES
JUDGE, 13th D.C.

ROSE GUERRA REYNA
JUDGE, 20th D.C.

JUAN R. PARTIDA
JUDGE, 27th D.C.

MARIO E. RAMIREZ, JR.
JUDGE, 32nd D.C.

HOE GONZALEZ
JUDGE, 37th D.C.
OVERSEER

LETICIA LOPEZ
JUDGE, 38th D.C.

L. KENO VASQUEZ
JUDGE, 39th D.C.

ISRAEL RAMON, JR.
JUDGE, 43rd D.C.

RENEE R. BETANCOURT
JUDGE, 44th D.C.

EXHIBIT A

2015-2016 Penitas TIRZ Payment

Tax Increment Reinvestment Zone (TIRZ) Payment Calculation	Penitas TIRZ Calculation for Tax Year 2015	Penitas TIRZ Calculation for Tax Year 2014	Total
TIRZ Real Property Certified Taxable Value as of January 31 (Provided by Hidalgo County Appraisal District (HCAD)) (Multiplied by) Hidalgo County Current (GHD) Tax Rate (.59/100)	\$ 16,933,646.00 0.0059		
GHD Actual Tax Levy for all real property tax accounts located within the TIRZ	\$ 99,908.51		
TIRZ Real Property Certified Taxable Value as of January 31 (Provided by Hidalgo County Appraisal District (HCAD)) (Less) Base Year Real Property Certified Appraised Value for Tax Accounts located within the TIRZ (Provided by HCAD) Captured Appraised Value	\$ 16,933,646.00 \$ 1,356,701.00 \$ 15,576,945.00		
Captured Appraised Value (multiplied by) Contribution Rate (Per agreement s/b the lesser of .52 or actual M&O) (.5107/100) Tax Levy Due to TIRZ	\$ 15,576,945.00 0.004840 \$ 75,396.51		
TIRZ Collections (for February 1 through January 31) as per Collections Reports provided by Hidalgo County Tax Office (divided) GHD Actual Tax Levy for all Real Property tax accounts located within the TIRZ Percent Collected of Actual Levy	\$ 99,447.57 \$ 99,908.51 99.5390%		
Tax Levy Due to TIRZ (Multiplied by) Percent Collected of Actual Levy	\$ 75,396.31 99.5390%		
	\$ 75,048.95		\$ 75,048.95
(Less) Administrative Cost (Less) Adjustments **			
2014-2015 TIRZ PAYMENT AMOUNT			\$ 75,048.95

** Adjustments are made in order to prevent an overpayment; the adjustment limits payments to 100% allowable TIRZ levy

Tax Increment Reinvestment Zone (TIRZ) Payment Calculation	County Auditor's Calculation for Tax Year 2015	County Auditor's Calculation for Tax Year 2014	Total
TIRZ Real Property Certified Taxable Value as of January 31 (Provided by Hidalgo County Appraisal District (HCAD)) (Multiplied by) Hidalgo County Current (GHD) Tax Rate (.59/100)	\$ 16,933,646.00 0.0059	\$ 15,853,928.00 0.0059	
GHD Actual Tax Levy for all real property tax accounts located within the TIRZ	\$ 99,908.51	\$ 93,538.18	
TIRZ Real Property Certified Taxable Value as of January 31 (Provided by Hidalgo County Appraisal District (HCAD)) (Less) Base Year Real Property Certified Appraised Value for Tax Accounts located within the TIRZ (Provided by HCAD) Captured Appraised Value	\$ 16,933,646.00 \$ 1,356,701.00 \$ 15,576,945.00	\$ 15,853,928.00 \$ 1,356,701.00 \$ 14,497,227.00	
Captured Appraised Value (multiplied by) Contribution Rate (Per agreement s/b the lesser of .5107 or actual M&O) (.5107/100) Tax Levy Due to TIRZ	\$ 15,576,945.00 0.004840 \$ 75,392.41	\$ 14,497,227.00 0.004840 \$ 70,166.58	
TIRZ Collections (for February 1 through January 31) as per Collections Reports provided by Hidalgo County Tax Office (divided) GHD Actual Tax Levy for all Real Property tax accounts located within the TIRZ Percent Collected of Actual Levy	\$ 98,988.03 \$ 99,908.51 99.0787%	\$ 459.54 \$ 93,538.18 0.4913%	
Tax Levy Due to TIRZ (Multiplied by) Percent Collected of Actual Levy	\$ 75,392.41 99.0787%	\$ 70,166.58 0.4913%	
	\$ 74,697.81	\$ 344.59	\$ 75,042.41
(Less) Administrative Cost (Less) Adjustments **			
2014-2015 TIRZ PAYMENT AMOUNT			\$ 75,042.41

** Adjustments are made in order to prevent an overpayment; the adjustment limits payments to 100% allowable TIRZ levy

COUNTY of HIDALGO

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FAX: (956) 318-2577
WEBSITE: www.co.hidalgo.tx.us/auditor



EDINBURG, TEXAS 78539

August 1, 2017

Jorge Arcaute, City Manager
City of Alton
509 S. Alton Blvd.
Alton, Texas 78573

Re: City of Alton TIRZ No. 1
Report No. 2017-33

Dear Mr. Arcaute:

We conducted a limited scope review of the interlocal agreement between the City of Alton, Hidalgo County, and City of Alton Reinvestment Zone No. 1 (Alton TIRZ). The objectives of the review were to determine the accuracy of the Alton TIRZ 2016-2017 (collections from February 1, 2016 through January 31, 2017) payment amount and compliance with Tax Code §311.016 and Sections IV (B)(2) and VII (J) of the interlocal agreement regarding completion of the Alton TIRZ annual report, fact sheet, annual financial review, and contracts with disadvantaged business.

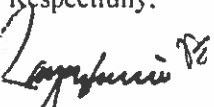
The scope of our review was limited to the TIRZ tax accounts coded THCAN (Alton TIRZ) by the Appraisal District for tax year 2017 and prior. Our review was not designed nor intended to be a detailed study of every relevant control system, procedure, or transaction. Accordingly, the opportunities for improvement presented in this report may not be all-inclusive of areas where improvements could be made. The responsibility for sound internal controls rests with management.

The results of our review revealed the following:

1. A payment request in the amount of \$123,989.27 was received from the City of Alton on behalf of the Alton TIRZ; however, it was determined that the payment amount should be \$123,490.55 (a difference of \$498.72) (see Exhibit A); and
2. The annual report, fact sheet, and annual financial review were submitted in compliance with Sections IV (B)(2) and VII (J) of the interlocal agreement and Tax Code §311.016.

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
Hidalgo County Auditor

cc: The Honorable Ramon Garcia, Hidalgo County Judge
Mr. Valde Guerra, County Executive Officer

HIDALGO COUNTY DISTRICT JUDGES

LUIS M SINGLETERRY
JUDGE, 92ND D.C.

RICARDO DELGADO
JUDGE, 92ND D.C.

J. R. "BOBBY" FLORES
JUDGE, 139TH D.C.

ROSE GUERRA REYNA
JUDGE, 218TH D.C.

JUAN F. PARTIDA
JUDGE, 215TH D.C.

MARIO E. RAMIREZ, JR.
JUDGE, 322ND D.C.

NOE GONZALEZ
JUDGE, 370TH D.C.
OVERSEER

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JUDGE, 381ST D.C.

L. KENO VASQUEZ
JUDGE, 388TH D.C.

ISRAEL RAMON, JR.
JUDGE, 430TH D.C.

RENEE R. BETANCOURT
JUDGE, 448TH D.C.

EXHIBIT A

2016-2017 Alton TIRZ Payment

	Alton TIRZ Calculation for Tax Year 2016	Alton TIRZ Calculation for Tax Year 2015	Alton TIRZ Calculation for Tax Year 2014	Alton TIRZ Calculation for Tax Year 2013	Alton TIRZ Calculation for Tax Year 2012	Alton TIRZ Calculation for Tax Year 2011	Alton TIRZ Calculation for Tax Year 2010	Total
Tax Increment Reinvestment Zone (TIRZ) Payment Calculation Hidalgo County Appraisal District (HCAD)) (Multiplied by) Hidalgo County Current (GHD) Tax Rate (59/100)	\$ 52,120,859.00 0.0059	\$ 46,737,589.00 0.0059	\$ 41,816,056.00 0.0059	\$ 37,604,467.00 0.0059	\$ 32,844,376.00 0.0059	\$ 32,670,017.00 0.0059	\$ 32,490,072.00 0.0059	
GHD Actual Tax Levy for all real property tax accounts located within the TIRZ	\$ 307,313.07	\$ 275,751.66	\$ 246,714.73	\$ 221,866.36	\$ 193,781.84	\$ 192,753.10	\$ 191,691.42	
TIRZ Real Property Certified Taxable Value as of January 31 (Provided by Hidalgo County Appraisal District (HCAD))	\$ 52,120,859.00	\$ 46,737,589.00	\$ 41,816,056.00	\$ 37,604,467.00	\$ 32,844,376.00	\$ 32,670,017.00	\$ 32,490,072.00	
(Less) Base Year Real Property Certified Appraised Value for Tax Accounts located within the TIRZ (Provided by HCAD)	\$ 25,552,622.00	\$ 25,552,622.00	\$ 25,552,622.00	\$ 25,552,622.00	\$ 25,552,622.00	\$ 25,552,622.00	\$ 25,552,622.00	
Captured Appraised Value	\$ 26,568,237.00	\$ 21,184,947.00	\$ 16,263,434.00	\$ 12,051,845.00	\$ 7,291,757.00	\$ 7,117,395.00	\$ 6,937,450.00	
Captured Appraised Value (Multiplied by) Contribution Rate (Per agreement s/b the lesser of .5107 or actual M&O) (.5107/100)	\$ 135,683.99	\$ 108,191.52	\$ 83,057.36	\$ 61,548.77	\$ 37,239.00	\$ 36,346.54	\$ 35,429.56	
Tax Levy Due to TIRZ	\$ 227,271.28	\$ 58,432.73	\$ 6,438.87	\$ 591.88	\$ 407.04	\$ 438.47	\$ 411.99	
TIRZ Collections (for February 1 through January 31) as per Collections Reports provided by Hidalgo County Tax Office (divided) GHD Actual Tax Levy for all Real Property tax accounts located within the TIRZ	\$ 307,513.07	\$ 275,751.66	\$ 246,714.73	\$ 221,866.36	\$ 193,781.84	\$ 192,753.10	\$ 191,691.42	
Percent Collected of Actual Levy	73.9962%	20.4651%	2.6098%	0.2668%	0.2101%	0.2275%	0.2149%	
Tax Levy Due to TIRZ (Multiplied by) Percent Collected of Actual Levy	\$ 135,683.99	\$ 108,191.52	\$ 83,057.36	\$ 61,548.77	\$ 37,239.00	\$ 36,346.54	\$ 35,429.56	
(Less) Administrative Cost (Less) Adjustments **	\$ 100,278.90	\$ 22,141.48	\$ 2,167.63	\$ 164.20	\$ 78.22	\$ 82.68	\$ 76.15	\$ 124,989.27 (1,000.00)
2016-2017 TIRZ PAYMENT AMOUNT								\$ 123,989.27

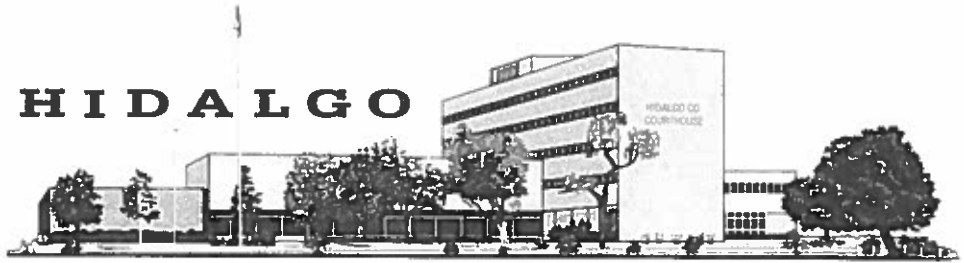
-- Acquisitions are made in order to prevent an overpayment, the adjustment limits payments to 100% allowable TIRZ levy

	County Auditor's Calculation for Tax Year 2016	County Auditor's Calculation for Tax Year 2015	County Auditor's Calculation for Tax Year 2014	County Auditor's Calculation for Tax Year 2013	County Auditor's Calculation for Tax Year 2012	County Auditor's Calculation for Tax Year 2011	County Auditor's Calculation for Tax Year 2010	Total
Tax Increment Reinvestment Zone (TIRZ) Payment Calculation Hidalgo County Appraisal District (HCAD)) (Multiplied by) Hidalgo County Current (GHD) Tax Rate (59/100)	\$ 51,852,713.00 0.0059	\$ 46,737,589.00 0.0059	\$ 41,816,056.00 0.0059	\$ 37,604,467.00 0.0059	\$ 32,844,376.00 0.0059	\$ 32,670,017.00 0.0059	\$ 32,490,072.00 0.0059	
GHD Actual Tax Levy for all real property tax accounts located within the TIRZ	\$ 305,931.01	\$ 275,751.66	\$ 246,714.73	\$ 221,866.36	\$ 193,781.84	\$ 192,753.10	\$ 191,691.42	
TIRZ Real Property Certified Taxable Value as of January 31 (Provided by Hidalgo County Appraisal District (HCAD))	\$ 51,852,713.00	\$ 46,737,589.00	\$ 41,816,056.00	\$ 37,604,467.00	\$ 32,844,376.00	\$ 32,670,017.00	\$ 32,490,072.00	
(Less) Base Year Real Property Certified Appraised Value for Tax Accounts located within the TIRZ (Provided by HCAD)	\$ 25,552,622.00	\$ 25,552,622.00	\$ 25,552,622.00	\$ 25,552,622.00	\$ 25,552,622.00	\$ 25,552,622.00	\$ 25,552,622.00	
Captured Appraised Value	\$ 26,300,091.00	\$ 21,184,947.00	\$ 16,263,434.00	\$ 12,051,845.00	\$ 7,291,757.00	\$ 7,117,395.00	\$ 6,937,450.00	
Captured Appraised Value (Multiplied by) Contribution Rate (Per agreement s/b the lesser of .5107 or actual M&O) (.5107/100)	\$ 134,314.56	\$ 108,191.52	\$ 83,057.36	\$ 61,548.77	\$ 37,239.00	\$ 36,346.54	\$ 35,429.56	
Tax Levy Due to TIRZ	\$ 227,271.28	\$ 58,432.73	\$ 6,438.87	\$ 591.88	\$ 407.04	\$ 438.47	\$ 411.99	
TIRZ Collections (for February 1 through January 31) as per Collections Reports provided by Hidalgo County Tax Office (divided) GHD Actual Tax Levy for all Real Property tax accounts located within the TIRZ	\$ 305,931.01	\$ 275,751.66	\$ 246,714.73	\$ 221,866.36	\$ 193,781.84	\$ 192,753.10	\$ 191,691.42	
Percent Collected of Actual Levy	74.2884%	20.4651%	2.6098%	0.2668%	0.2101%	0.2275%	0.2149%	
Tax Levy Due to TIRZ (Multiplied by) Percent Collected of Actual Levy	\$ 134,314.56	\$ 108,191.52	\$ 83,057.36	\$ 61,548.77	\$ 37,239.00	\$ 36,346.54	\$ 35,429.56	
(Less) Administrative Cost (Less) Adjustments **	\$ 99,780.14	\$ 22,141.50	\$ 2,167.63	\$ 164.21	\$ 78.24	\$ 82.69	\$ 76.14	\$ 124,989.55 (1,000.00)
2016-2017 TIRZ PAYMENT AMOUNT								\$ 123,989.55

-- Acquisitions are made in order to prevent an overpayment, the adjustment limits payments to 100% allowable TIRZ levy

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 10, 2017

The Honorable Eduardo Cantu, Commissioner
Hidalgo County Precinct No. 2
300 W. Hall Acres Suite G
Pharr, Texas 78577

Ref: Cash Count
Report No. 2017-37

Dear Commissioner Cantu:

We conducted a surprise cash count of the cash held at the Precinct 2 Swimming Pool on August 4, 2017, as required by Local Government Code §115.0035. The objective of the cash count was to determine whether total cash on hand reconciled to the total receipts issued for the day up to the time of the cash count and the approved change fund.

Scope:

The scope of our review was limited to a count of the cash on hand as of the time of the cash count. Our review was not designed nor intended to be a detailed study of every relevant control system, procedure, or transaction. Accordingly, the opportunities for improvement presented in this report may not be all-inclusive of areas where improvements could be made.

The responsibility for establishing and maintaining a sound internal control system rests with management. The objectives of an internal control system are to provide management with reasonable, but not absolute, assurance that assets are safeguarded against loss from unauthorized use or theft, and that transactions are executed in accordance with management's authorization and recorded properly.

As part of our procedures, we verified that cash on hand agreed to the total tickets issued up to the time of the cash count. We also reviewed the internal control structure in order to verify that cash on hand was safeguarded against loss from unauthorized use and that only authorized transactions were executed, recorded, and reported in accordance with applicable laws and procedures. The internal controls reviewed during our walkthrough included but were not limited to the following: custody of cash, use of locked cash drawers, proper authorization of voided transactions, and segregation of duties.

Conclusion:

The total cash on hand at the time of the cash count was \$25.00. At the time of the cash count, receipts had not been issued and collections had not been made. Based on the results of our review, we have concluded that total cash on hand did reconcile to the approved change fund of \$25.00. However, we noted that the system of internal controls for the collection and safeguarding of cash requires improvement as noted in the following observations.

Observation No. 1:

A separate locked cash drawer was not maintained by each Pool Attendant responsible for handling collections. In addition, we were informed that if a shift change is necessary and collections are transferred from one employee to another, the collections are counted in the presence of both parties; however, a receipt signed by the employee who accepted custody is not prepared. According to staff, they do not maintain separate locked cash drawers due to the small number of employees. In addition, according to staff, the transfer of funds is not documented since they do not have a receipt to document the transfer.

HIDALGO COUNTY DISTRICT JUDGES

L. RE W. SINGLETERFY
JUDGE, 12TH D.C.

RODOLFO DELGADO
JUDGE, 13TH D.C.

J. R. "BOBBY" FLORES
JUDGE, 13TH D.C.

ROSE GUERRA REYNA
JUDGE, 20TH D.C.

JUAN R. PARTIDA
JUDGE, 27TH D.C.

MARIO E. RAMIREZ, JP
JUDGE, 32ND D.C.

NOE GONZALEZ
JUDGE, 37TH D.C.
OVERSEER

LETICIA LOPEZ
JUDGE, 38TH D.C.

L. KENO VASQUEZ
JUDGE, 39TH D.C.

ISRAEL RAMON, JR.
JUDGE, 43RD D.C.

RENEE R. BETANCOURT
JUDGE, 44TH D.C.

The "Cash Handling Guidelines and Procedures" prescribed by the County Auditor's Office set the minimum requirements necessary for ensuring adequate internal controls and the safeguarding of public funds. Departments must train all employees responsible for handling cash regarding proper cash handling procedures. Pursuant to the "Cash Handling Guidelines and Procedures," separate locked cash drawers must be assigned to each employee responsible for handling collections. Only one cashier should be allowed access to a specific cash drawer during a single shift. Furthermore, when cash is transferred from one person to another, it should be counted in the presence of both parties. The amount should be recorded on a receipt ("Shift Change Form"), and the receipt should be signed by the employee accepting custody. This is necessary for the purposes of establishing responsibility relating to a shortage.

Failure to utilize separate locked cash drawers and to prepare a receipt signed by the employee who accepts custody of collections during a shift change increases the risk of loss or misuse of County funds.

Recommendation:

Management should ensure that each employee responsible for collecting cash is assigned a separate locked cash drawer. Only one cashier should be allowed access to a specific drawer during a single shift. Furthermore, when cash is transferred from one person to another, it should be counted in the presence of both parties and recorded on a receipt (see attached "Shift Change Form" that should be used to document the transfer of cash from one person to another.) At a minimum, the procedures noted above should be implemented.

Observation 2:

Although security cameras are in place, they are not installed where cash collections are received and safeguarded. In addition, the installed cameras do not work.

The County Auditor's Office recommends that security alarms and/or security cameras be installed in areas where cash collections and receipts are received and safeguarded. Camera images must be stored on the type of media (e.g., digital recording box, tape, DVD, etc.) and retained for the period of time recommended by the Information Technology Department. If, however, the camera images are part of an ongoing investigation, they must be retained for the period of time determined by the investigating agency. Furthermore, a notice stating that an area is being monitored by a security camera must be posted at the entrance to the area being monitored.

Failure to utilize security cameras where cash collections are received and safeguarded increases the risk of loss or misuse of County funds.

Recommendation:

Management should coordinate with the Information Technology Department to purchase security cameras to install in areas where cash collections are received and repair the cameras currently installed.

Observation No. 3:

According to staff, the change fund of \$25.00 and unused receipts are taken home overnight by the Pool Attendant for safeguarding and brought back to the swimming pool the following day. Staff believes that leaving the change fund and receipts in the pool facility overnight is not safe.

The County Auditor's Office requires that funds not deposited and left overnight, including the change fund, and unused receipts be secured in an office safe or other locked storage place. Undeposited funds, change funds, and unused receipts should never be taken home by employees for overnight safekeeping or for any other reason.

Formal monitoring procedures have not been developed and implemented to ensure the change fund and unused receipts are secured in an office safe or other locked storage place. This may result in the loss or misuse of County funds.

Recommendation:

Management should develop and implement formal monitoring procedures to ensure the change fund and unused receipts are properly secured in an office safe or other locked storage place.

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, 273RD D.C.

MARIO E. RAMIREZ, JR.
JUDGE, 332ND D.C.

NOE GONZALEZ
JUDGE, 370TH D.C.
OVERSEER

LETICIA LOPEZ
JUDGE, 389TH D.C.

L. KENO VASQUEZ
JUDGE, 398TH D.C.

ISRAEL RAMON, JR.
JUDGE, 430TH D.C.

RENEE R. BETANCOURT
JUDGE, 448TH D.C.

Please provide written management responses to the observations noted above by August 25, 2017.

In addition, management should develop and implement procedures for the handling of cash and cash equivalent transactions and provide a copy to the County Auditor's Office by August 25, 2017. These procedures should include, at a minimum, the following:

- a. An office organizational chart;
- b. Location of cash collection points;
- c. Types of collections made by each cash collection point;
- d. A list of those positions involved with the handling of cash, a description of their duties, and description of how segregation of duties will be maintained;
- e. A complete start to finish description of the following:
 1. Process for accounting and safeguarding of the change fund, if any;
 2. Process for safeguarding cash until it is deposited;
 3. Process for reconciling collections, including frequency of reconciliation;
 4. Bookkeeping system used, and how it is maintained; and
 5. Computer hardware and software used.
- f. List of the reports prepared/generated for the collection and the reporting of funds, including procedures for preparing the reports, who the reports should be submitted to, and when the reports are due;
- g. A schedule of how often deposits will be made; and
- h. Copies of any related forms/reports.

We would like to express our sincere appreciation to you and your staff for the courtesy, cooperation, and assistance provided to us during the cash count.

If you have any questions regarding this cash count or would like to schedule a meeting to discuss this cash count, please contact Letty Chavez, Compliance Audit Supervisor, at 318-2511 ext. 4651, Arcy B. Duran, CPA, Director of Audit, at ext. 4645, Linda Fong, First Assistant Auditor, at ext. 4668, or me at ext. 4604.

Respectfully,



Ray Eufrazio, CPA
County Auditor

Enclosure

cc: Valde Guerra, County Executive Officer

HIDALGO COUNTY DISTRICT JUDGES

LUIS M. SMOLETERRY
JUDGE, 92ND D.C.

RODOLFO DELGADO
JUDGE, 93RD D.C.

J. R. "BOBBY" FLORES
JUDGE, 135TH D.C.

ROSE GUERRA REYNA
JUDGE, 208TH D.C.

JUAN R. PARTIDA
JUDGE, 275TH D.C.

MARIO E. RAMIREZ, JR.
JUDGE, 332ND D.C.

NOE GONZALEZ
JUDGE, 370TH D.C.
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LETICIA LOPEZ
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JUDGE, 398TH D.C.

ISRAEL RAMON, JR.
JUDGE, 430TH D.C.

RENEE R. BETANCOURT
JUDGE, 448TH D.C.

COUNTY OF HIDALGO, TEXAS
SHIFT CHANGE FORM
DATE OF COLLECTION: _____

CASHIER'S NAME: _____

NAME OF EMPLOYEE COLLECTIONS ARE BEING TRANSFERRED TO: _____

PART I: RECAP OF RECEIPTS ISSUED-TOTAL COLLECTIONS

A.) TOTAL CASH COLLECTED (RECEIPT # _____ THROUGH _____) _____

B.) TOTAL CHANGE FUND _____

C.) TOTAL CASH COLLECTED AND CHANGE FUND (A+B) _____

PART II: CASH ON HAND BY ACTUAL COUNT

D.) CURRENCY

_____ ONES	\$ _____
_____ FIVES	_____
_____ TENS	_____
_____ TWENTIES	_____
_____ FIFTIES	_____
_____ HUNDREDS	_____
_____ OTHER	_____
TOTAL	\$ _____

E.) COINS

_____ PENNIES	\$ _____
_____ NICKELS	_____
_____ DIMES	_____
_____ QUARTERS	_____
_____ HALF DOLLARS	_____
_____ SILVER DOLLARS	_____
TOTAL	\$ _____

F.) TOTAL CURRENCY AND COINS ON HAND (D+E) _____

VARIANCE- OVERAGE/ (SHORTAGE) (F-C) **\$ _____**

COMMENTS: _____

PART III: ACKNOWLEDGMENT AND APPROVAL

I have counted and acknowledge receipt of all cash collected.

COUNTED BY: _____ **WITNESSED BY:** _____

The cash count must be witnessed by the employee taking custody of the collections.

Any variance must be immediately reconciled and brought to the attention of a supervisor.

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 16, 2017

Honorable Atanacio "J.R." Gaitan
Hidalgo County Constable, Precinct 4
2814 S. Business Highway 281
Edinburg, TX 78539

Ref: Cash Count
Audit No: 2017-38

Dear Constable Gaitan:

We conducted a surprise cash count of the cash held at your office on August 4, 2017, as required by Local Government Code §115.0035. The objective of the cash count was to determine whether total cash on hand reconciled to the total receipts issued for the day up to the time of the cash count.

Scope:

The scope of our review was limited to a count of the cash on hand as of the time of the cash count. Our review was not designed nor intended to be a detailed study of every relevant control system, procedure, or transaction. Accordingly, the opportunities for improvement presented in this report may not be all-inclusive of areas where improvements could be made.

The responsibility for establishing and maintaining a sound internal control system rests with management. The objectives of an internal control system are to provide management with reasonable, but not absolute, assurance that assets are safeguarded against loss from unauthorized use or theft, and that transactions are executed in accordance with management's authorization and recorded properly.

As part of our procedures, we verified that cash on hand agreed to the total receipts issued up to the time of the cash count. We also reviewed the internal control structure in order to verify that cash on hand was safeguarded against loss from unauthorized use and that only authorized transactions were executed, recorded, and reported in accordance with applicable laws and procedures. The internal controls reviewed during our walkthrough included but were not limited to the following: custody of cash, use of locked cash drawers, proper authorization of voided transactions, and segregation of duties.

Conclusion:

There were no collections at time of cash count. However, we noted that the system of internal controls for the collection and safeguarding of cash requires improvement as noted in the following observations.

Observation No. 1:

We noted during our review that segregation of duties over the handling of collections requires improvement. The Administrative Assistant performs the following incompatible duties:

- o Custody: Receives money, issues receipts, opens and lists mail receipts, balances copies of receipts against the cash drawer, maintains a cash drawer, prepares deposit, and has access to the inventory of unused receipts
- o Recording: Accounts for numerical sequence of cash receipts, prepares the Office of the Attorney General billings, and prepares reports of cash received

According to staff, management is of the opinion that segregation of duties do not need to be implemented since there has not been an issue with the manner in which the collection of funds are handled.

HIDALGO COUNTY DISTRICT JUDGES

LUIS M. SINGLETERRY
JUDGE, 19th D.C.

RODOLFO DELGADO
JUDGE, 19th D.C.

J. R. "BOBBY" FLORES
JUDGE, 19th D.C.

ROSE GUERRA REYNA
JUDGE, 20th D.C.

JUAN R. PARTIDA
JUDGE, 27th D.C.

MARIO E. RAMIREZ, JR.
JUDGE, 33rd D.C.

NOE GONZALEZ
JUDGE, 37th D.C.
OVERSEER

LETICIA LOPEZ
JUDGE, 38th D.C.

L. KENO VASQUEZ
JUDGE, 39th D.C.

ISRAEL RAMON, JR.
JUDGE, 43rd D.C.

RENEE R. BETANCOURT
JUDGE, 44th D.C.

The responsibility for sound internal controls rests with management. Segregation of duties is a basic, key internal control in any organization. Segregation of duties prevents one individual from performing a transaction from beginning to end. In addition, it provides an individual with the opportunity to catch an error before a transaction is fully executed. Duties that should be segregated include: custody of assets, recording transactions, and authorization. The individual responsible for receiving money, issuing receipts, opening and listing mail receipts, balancing copies of receipts against cash drawer, maintaining a cash drawer, preparing deposits, and having access to the inventory of unused receipts should be different from the individual responsible for accounting for the numerical sequence of cash receipts, preparing the Office of the Attorney General billings, and preparing reports of cash received.

Maintaining segregation of duties is especially challenging for units with a small number of employees. In these cases, it is important that management institute compensating controls to cover for the lack of a basic control. In an environment with a limited number of clerical and administrative personnel, management needs to be involved in documenting, reviewing, and approving transactions, reports, and reconciliations. Adequate and timely supervision is especially important in small departments, where limited personnel may inhibit a thorough segregation of duties.

Failure to have adequate segregation of duties increases the risk of loss or misuse of County funds.

Recommendation:

Management should ensure that incompatible duties such as those noted above are adequately segregated. If incompatible duties cannot be adequately segregated, management should ensure that compensating controls are implemented.

Observation No. 2:

We noted that security cameras were not utilized in the area where cash is safeguarded. According to staff, cameras are not utilized since the cash is safeguarded in the Administrative Assistant's Office.

The County Auditor's Office recommends that security cameras be installed in areas where cash collections and receipts are received and safeguarded. Camera images must be stored on the type of media (e.g., digital recording box, tape, DVD, etc.) and retained for the period of time recommended by the Information Technology Department. If, however, the camera images are part of an ongoing investigation, they must be retained for the period of time determined by the investigating agency. Furthermore, a notice stating that an area is being monitored by a security camera must be posted at the entrance to the area being monitored.

Failure to properly utilize security cameras increases the risk of loss or misuse of County funds.

Recommendation:

Management should install cameras where money is safeguarded.

Observation No. 3:

We noted during our review that the daily cash reconciliation is not witnessed by another person. The August 3, 2017 and August 4, 2017 *Cashier's Daily Close-Out Report/Daily Remittance Forms* (close-out report) did not contain the signature of the person responsible for witnessing the count. According the staff, the Chief Deputy or a Deputy Constable sign as the witness; however, this is done after the cash is counted and the deposit has been prepared by the cashier.

Pursuant to the Cash Handling Guidelines and Procedures, each day, the cashier must reconcile the cash drawer against receipts issued, using the close-out report. The reconciliation must be witnessed by another person. When preparing the close-out report, the cashier must count the money and record the appropriate amounts on *Part II Cash on Hand by Actual Count*. The witness must total the actual receipts issued for the day and record the total and beginning and ending receipt numbers on *Part I Recap of Receipts*. The witness must generate a Balance Report for the date of collection and verify that the beginning and ending receipt numbers and total collections on the Balance Report agree to those recorded on *Part I Recap of Receipts*. The witness must confirm that the amount recorded by the cashier on *Part II Cash on Hand by Actual Count* agrees to the receipts issued. Any variances must be noted on the comments section with a detailed explanation. Both the cashier and the witness must verify that the close-out report is completed in its entirety. Both the cashier and witness must sign under *Part III Acknowledgment and Approval* to document their responsibility for this verification.

Failure to ensure that the daily cash reconciliation is witnessed by another person may result in the loss of County funds.

HIDALGO COUNTY DISTRICT JUDGES

LUIS M. SINGLETERRY
JUDGE, 32nd 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.

Recommendation:

Management should ensure that the daily cash reconciliation is witnessed by another person. At a minimum, the procedures listed above should be implemented.

Please provide written management responses to the observations noted above by August 31, 2017.

In addition, please provide us with copies of written procedures and internal controls, if any, established by your department for the handling of cash and cash equivalent transactions. The written procedures manual should include, at a minimum, the following:

- a. An office organizational chart;
- b. Location of cash collection points;
- c. Types of collections made by each cash collection point;
- d. A list of those positions involved with the handling of cash, a description of their duties, training that will be provided, and description of how segregation of duties will be maintained;
- e. A complete start to finish description of the following:
 1. Process for accounting and safeguarding of the change fund, if any;
 2. Process for safeguarding cash until it is deposited;
 3. Process for accounting and safeguarding mail-in payments;
 4. Process for reconciling collections, including frequency of reconciliation;
 5. Bookkeeping system used, and how it is maintained; and
 6. Computer hardware and software used.
- f. List of the reports prepared/generated for the collection and the reporting of funds, including procedures for preparing the reports, who the reports should be submitted to, and when the reports are due;
- g. A schedule of how often deposits will be made; and
- h. Copies of any related forms/reports.

Please provide our office with copies of the procedures by August 31, 2017.

We would like to express our sincere appreciation to you and your staff for the courtesy, cooperation, and assistance provided to us during the cash count. If you have any questions regarding this cash count or would like to schedule a meeting to discuss this cash count, please contact Ricardo Nunez, Internal Auditor I, at 318-2511 ext. 4644, Letty Chavez, Compliance Audit Supervisor, at ext. 4651, Arcy B. Duran CPA, Director of Audit, at ext. 4645, or me at ext. 4604.

Respectfully,


Ray Eufrazio, CPA
County Auditor

cc: Mr. Valde Guerra, County Executive Officer

HIDALGO COUNTY DISTRICT JUDGES

LUIS M. SINGLETERRY
JUDGE, 12th D.C.

RODOLFO DELGADO
JUDGE, 13th D.C.

J. R. "BOBBY" FLORES
JUDGE, 17th D.C.

ROSE GUERRA REYNA
JUDGE, 20th D.C.

JUAN R. PARTIDA
JUDGE, 27th D.C.

MARIO E. RAMIREZ, JR.
JUDGE, 32nd D.C.

HOE GONZALEZ
JUDGE, 37th D.C.
OVERSEER

LETICIA LOPEZ
JUDGE, 39th D.C.

L. KENO VASQUEZ
JUDGE, 39th D.C.

ISRAEL RAMON, JR.
JUDGE, 43rd D.C.

RENEE R. BETANCOURT
JUDGE, 44th D.C.

COUNTY of HIDALGO

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 23, 2017

Mr. T.J. Arredondo, Director of Planning
Hidalgo County Planning Department
1304 S. 25th Street
Edinburg, Texas 78542

Ref: Cash Count
Report No. 2017-40

Dear Mr. Arredondo:

We conducted a surprise cash count of the cash held at the Planning Department's Edinburg Office on August 15, 2017 as required by Local Government Code §115.0035. The objective of the cash count was to determine whether total cash on hand reconciled to the total receipts issued for the day up to the time of the cash count and the approved change fund.

Scope:

The scope of our review was limited to a count of the cash on hand as of the time of the cash count. Our review was not designed nor intended to be a detailed study of every relevant control system, procedure, or transaction. Accordingly, the opportunities for improvement presented in this report may not be all-inclusive of areas where improvements could be made.

The responsibility for establishing and maintaining a sound internal control system rests with management. The objectives of an internal control system are to provide management with reasonable, but not absolute, assurance that assets are safeguarded against loss from unauthorized use or theft, and that transactions are executed in accordance with management's authorization and recorded properly.

As part of our procedures, we verified that cash on hand agreed to the total receipts issued up to the time of the cash count. We also reviewed the internal control structure in order to verify that cash on hand was safeguarded against loss from unauthorized use and that only authorized transactions were executed, recorded, and reported in accordance with applicable laws and procedures. The internal controls reviewed during our walkthrough included, but were not limited to, the following: custody of cash, use of locked cash drawers, proper authorization of voided transactions, and segregation of duties.

Conclusion:

Total cash on hand at the time of the cash count was \$375.00. Based on the results of our review, we have concluded that generally total cash on hand reconciled to the total receipts issued for the day up to the time of the cash count and the approved change fund of \$225.00. However, we noted that the system of internal controls for the collection and safeguarding of cash requires improvement as noted in the following observations.

Observation No. 1:

We noted during our review that security cameras are installed in areas where cash collections and receipts are received and safeguarded; however, a notice stating that the area is being monitored by a security camera was not posted. In addition, staff was informed by the Information Technology Department, that the installed security cameras are not working.

HIDALGO COUNTY DISTRICT JUDGES

JAS. M. SIMOLETTE
JUDGE, 12th D.C.

RODOLFO DELGADO
JUDGE, 13th D.C.

J. A. "BOBBY" FLORES
JUDGE, 15th D.C.

ROSIE GUERRA REYNA
JUDGE, 20th D.C.

JUAN P. PARTIDA
JUDGE, 27th D.C.

MARIO E. RAMIREZ, JR.
JUDGE, 32nd D.C.

NOE GONZALEZ
JUDGE, 37th D.C.
OVERSEER

LETICIA LOPEZ
JUDGE, 38th D.C.

L. KENJ VASQUEZ
JUDGE, 39th D.C.

ISRAEL RAMON, JR.
JUDGE, 43rd D.C.

RENEE R. BETANCOURT
JUDGE, 44th D.C.

The County Auditor's Office recommends that security alarms and/or security cameras be installed in areas where cash collections and receipts are received and safeguarded. Camera images must be stored on the type of media (e.g., digital recording box, tape, DVD, etc.) and retained for the period of time recommended by the Information Technology Department. If, however, the camera images are part of an ongoing investigation, they must be retained for the period of time determined by the investigating agency. Furthermore, a notice stating that an area is being monitored by a security camera must be posted at the entrance to the area being monitored.

Failure to utilize security cameras where cash collections are received and safeguarded increases the risk of loss or misuse of County funds.

Recommendation:

Management should coordinate with the Information Technology Department to repair the cameras currently installed and ensure a notice stating that the area is being monitored by security cameras is posted.

Observation No. 2:

We noted that a unique username and password was not required to access the Building Permit Tracker information system. In addition, all users had unlimited access (read/write access) to the information system. According to staff, the Building Permit Tracker information system was not programmed to require the use of a username and password. In addition, according to staff, a computerized receipt system has been developed that will require a unique username and password for each user. The new information system combines the use of Building Permit Tracker and electronically generated receipts that will eliminate the use of manual receipts. The new system is currently in the trial phase and the department expects to fully implement the system by October 2017.

Access control is a key component of information security. The principle of access control is to limit access to users who have valid reasons for accessing computers, systems, or data. A users' access and privileges should be appropriate and consistent with their current job responsibilities. Electronic accounts consisting of a username and password are used to identify individuals and authenticate access to an information system.

Failure to require a unique username and password to access the Building Permit Tracker information system and limit access based on the user's current job responsibilities increases the risk of unauthorized access to the Building Permit Tracker information system.

Recommendation:

Management should ensure that a unique username and password is required to access the Building Permit Tracker information system and that access to the information system is appropriate and consistent with the user's current job responsibilities. Management should contact the Information Technology Department to request their assistance regarding this observation.

Observation No. 3:

A sample receipt by the notice stating "Make sure you receive an official county receipt when making payments at this office" was not posted in a conspicuous location for the public's view. According to the staff, the sample receipt was posted, but might have been removed to replace a poster and inadvertently not placed back. The staff will ensure a sample receipt is posted by the appropriate notice.

The County Auditor's Office requires that a sample receipt be posted by to the notice stating "Make sure you receive an official county receipt when making payments at this office" in a conspicuous location for the public's view.

Failure to post the required sample receipt by the notice increases the risk of loss or misuse of County funds.

Recommendation:

Management should ensure that a sample receipt by the notice stating "Make sure you receive an official county receipt when making payments at this office" is posted in a conspicuous location for the public's view.

Please provide written management responses to the observations noted above by September 18, 2017.

HIDALGO COUNTY DISTRICT JUDGES

LUIS M. SINGLETERRY
JUDGE, 12th D.C.

RODOLFO DELGADO
JUDGE, 13th D.C.

J.R. "BOBBY" FLORES
JUDGE, 13th D.C.

ROSE GUERRA REYNA
JUDGE, 20th D.C.

JUAN R. PARTIDA
JUDGE, 27th D.C.

MARIO E. RAMIREZ, JR.
JUDGE, 32nd D.C.

HOE GONZALEZ
JUDGE, 37th D.C.
OVERSEER

LETICIA LOPEZ
JUDGE, 38th D.C.

L. KENO VASQUEZ
JUDGE, 39th D.C.

ISRAEL RAMON, JR.
JUDGE, 43rd D.C.

RENEE R. BETANCOURT
JUDGE, 44th D.C.

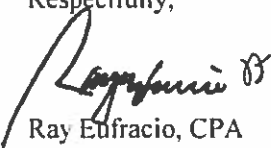
In addition, management should develop and implement procedures for the handling of cash and cash equivalent transactions and provide a copy to the County Auditor's Office by September 18, 2017. These procedures should include, at a minimum, the following:

- a. An office organizational chart;
- b. Location of cash collection points;
- c. Types of collections made by each cash collection point;
- d. A list of those positions involved with the handling of cash, a description of their duties, and description of how segregation of duties will be maintained;
- e. A complete start to finish description of the following:
 1. Process for accounting and safeguarding of the change fund, if any;
 2. Process for safeguarding cash until it is deposited;
 3. Process for accounting and safeguarding mail-in payments;
 4. Process for reconciling collections, including frequency of reconciliation;
 5. Bookkeeping system used, and how it is maintained; and
 6. Computer hardware and software used;
- f. List of the reports prepared/generated for the collection and the reporting of funds, including procedures for preparing the reports, who the reports should be submitted to, and when the reports are due;
- g. A schedule of how often deposits will be made; and
- h. Copies of any related forms/reports.

We would like to express our sincere appreciation to you and your staff for the courtesy, cooperation, and assistance provided to us during the cash count.

If you have any questions regarding this cash count or would like to schedule a meeting to discuss this cash count, please contact Letty Chavez, Compliance Audit Supervisor, at 318-2511 ext. 4651, Arcy B. Duran, CPA, Director of Audit, at ext. 4645, Linda Fong, First Assistant Auditor, at ext. 4668, or me at ext. 4604.

Respectfully,


Ray Eufrazio, CPA
County Auditor

cc: Valde Guerra, County Executive Officer

HIDALGO COUNTY DISTRICT JUDGES

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JUDGE, 139th D.C.

ROSE GUERRA REYNA
JUDGE, 204th D.C.

JUAN R. PARTIDA
JUDGE, 279th D.C.

MARIO E. RAMIREZ, JR.
JUDGE, 332nd D.C.

NOE GONZALEZ
JUDGE, 370th D.C.
OVERSEER

LETICIA LOPEZ
JUDGE, 389th D.C.

L. KEHO VASQUEZ
JUDGE, 398th D.C.

ISRAEL RAMON, JR.
JUDGE, 430th D.C.

RENEE R. BETANCOURT
JUDGE, 448th D.C.