

COUNTY of HIDALGO

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



EDINBURG, TEXAS 78539

October 3, 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
Ms. Angie Chapa, Law Librarian	\$ 1,029.75	July 2017 Monthly Report
Mr. Homero Garza, Fire Marshal	\$ 10,005.00	July 2017 Monthly Report
Mr. Eduardo Olivarez, Chief Administrator Officer Hidalgo County Health and Human Services Department	\$ 28,135.00	July 2017 Monthly Report
The Hon. Celestino Avila Jr. Constable Precinct No. 1	\$ 24,957.50	July 2017 Monthly Report
The Hon. Martin Cantu, Constable Precinct No. 2	\$ 12,954.50	July 2017 Monthly Report
The Hon. Lazaro Gallardo, Constable Precinct No. 3	\$ 24,757.00	July 2017 Monthly Report
The Hon. Atanacio Gaitan Jr., Constable Precinct No. 4	\$ 950.00	July 2017 Monthly Report
Mr. T.J. Arredondo, Director of Planning	\$ 16,460.00	July 2017 Monthly Report
The Hon. Eduardo Cantu, Commissioner Precinct No. 2	\$ 3,175.00	July 2017 Monthly Report/ Sanitation Program
The Hon. Eduardo Cantu, Commissioner Precinct No. 2	\$ 636.00	July 2017 Monthly Report/ Swimming Pool
The Hon. Eduardo Cantu, Commissioner Precinct No. 2	\$ 149.00	Aug. 2017 Monthly Report/ Swimming Pool
The Hon. Jose M. Flores, Commissioner Precinct No. 3	\$ 1,108.00	July 2017 Monthly Report/ Anzalduas Park
The Hon. Joseph Palacios, Commissioner Precinct No. 4	\$ 34,200.00	July 2017 Monthly Report/ Sanitation Program
The Hon. Eddie Guerra, Hidalgo County Sheriff	\$ 44,132.93	July 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
Ms. Angie Chapa, Law Librarian	Review of Monthly Fees Report and Supporting Documentation for the month of July 2017
Mr. Homero Garza, Fire Marshal	Review of Monthly Fees Report and Supporting Documentation for the month of July 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 July 2017

HIDALGO COUNTY DISTRICT JUDGES

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

RODOLFO DELOADO
 JUDGE, 99th D.C.

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

ROSE GUERRA REYNA
 JUDGE, 206th D.C.

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

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

MOE GONZALEZ
 JUDGE, 370th D.C.
 OVERSEER

LETICIA LOPEZ
 JUDGE, 389th D.C.

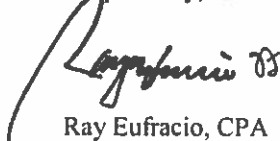
L. KENO VASQUEZ
 JUDGE, 398th D.C.

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

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

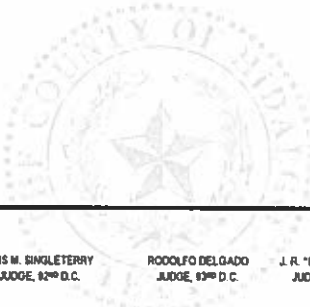
The Hon. Celestino Avila Jr. Constable Precinct No. 1	Review of the Monthly Fees Report and Supporting Documentation for the month of July 2017
The Hon. Martin Cantu, Constable Precinct No. 2	Review of Monthly Fees Report and Supporting Documentation for the month of July 2017
The Hon. Lazaro Gallardo, Constable Precinct No. 3	Review of Monthly Fees Report and Supporting Documentation for the Month of July 2017
The Hon. Atanacio Gaitan Jr., Constable Precinct No. 4	Review of Monthly Fees Report and Supporting Documentation for the month of July 2017
Mr. T.J. Arredondo, Director of Planning	Review of the Planning Department's Monthly Fees Report for the month of July 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 July 2017
The Hon. Eduardo Cantu, Commissioner Precinct No. 2	Review of the Swimming Pool Monthly Fees Report and Supporting Documentation for the months of July 2017 and August 2017
The Hon. Jose M. Flores, Commissioner Precinct No. 3	Review of Anzalduas Park Monthly Fees Report and Supporting Documentation for the month of 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 July 2017
The Hon. Eddie Guerra, Hidalgo County Sheriff	Review of the Sheriff's Fee Monthly Fees Report for the month of July 2017
The Hon. Eddie Guerra, Hidalgo County Sheriff	Review of Sheriff's Inmate Trust Financial Statements for the months ended April 30, 2017 through July 31, 2017
The Hon. Eddie Guerra, Hidalgo County Sheriff	Review of Sheriff's Investigation Fund Financial Statements for the month ended July 31, 2017
The Hon. Eddie Guerra, Hidalgo County Sheriff	Review of Sheriff's "B" Account Financial Statements for the month ended July 31, 2017
The Hon. Ricardo Rodriguez, Jr., Criminal District Attorney	Review of Hot Checks Processing Fees Report and Supporting Documentation for the month of July 2017
The Hon. Ricardo Rodriguez, Jr., Criminal District Attorney	Review of the Hot Check's Fund Financial Statements for the months ended May 31, 2017 through July 31, 2017
The Hon. Ricardo Rodriguez, Jr., Criminal District Attorney	Review of the HIDTA Financial Statements for the months ended May 31, 2017 through August 31, 2017
B Mr. Homero Garza, Fire Marshal	Cash Count Audit No. 2017-41
The Hon. Celestino Avila Jr. Constable Precinct No. 1	Cash Count Report No. 2017-45
The Hon. Eddie Guerra, Hidalgo County Sheriff	East Substation (Fee) Cash Count Report No. 2017-46
The Hon. Norma G. Garcia, Hidalgo County Treasurer	Cash Count Report No. 2017-555

Respectfully,



Ray Eufrazio, CPA
 Hidalgo County Auditor

Attachments



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, 38TH D.C.

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

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

**HIDALGO COUNTY LAW LIBRARY
MONTHLY FEES REPORT
FOR THE MONTH ENDED July 31, 2017**

PBC

PART I: SUMMARY OF MONTHLY COLLECTIONS

A	B Receipt Date	C Law Library Receipt # Sequence		E Total Collected	F COUNTY TREASURER			I OVER/ (SHORT)
		C BEG #	D END #		F Receipt Amount	G Receipt No.	H Receipt Date	
1	1-Jul-17	0	0	\$ -				-
2	2-Jul-17	0	0	\$ -				-
3	3-Jul-17	60430	60436	\$ 106.25	106.25	212144	07/05/17	-
4	4-Jul-17	Holiday	0	\$ -				-
5	5-Jul-17	60437	60440	\$ 16.50	16.50	212355	07/10/17	-
6	6-Jul-17	60441	60444	\$ 50.00	50.00	212356	07/10/17	-
7	7-Jul-17	60445	60446	\$ 6.25	6.25	212357	07/10/17	-
8	8-Jul-17	0	0	\$ -				-
9	9-Jul-17	0	0	\$ -				-
10	10-Jul-17	60447	60453	\$ 41.75	41.75	212459	07/12/17	-
11	11-Jul-17	60454	60459	\$ 76.50	76.50	212460	07/12/17	-
12	12-Jul-17	60460	60466	\$ 55.25	55.25	212600	07/17/17	-
13	13-Jul-17	60467	60476	\$ 95.00	95.00	212601	07/17/17	-
14	14-Jul-17	60477	60481	\$ 45.75	45.75	212602	07/17/17	-
15	15-Jul-17	0	0	\$ -				-
16	16-Jul-17	0	0	\$ -				-
17	17-Jul-17	60482	60488	\$ 59.00	59.00	212702	07/19/17	-
18	18-Jul-17	60489	60493	\$ 14.50	14.50	212703	07/19/17	-
19	19-Jul-17	60494	60498	\$ 33.50	33.50	212748	07/20/17	-
20	20-Jul-17	60499	60502	\$ 56.75	56.75	212834	07/24/17	-
21	21-Jul-17	60503	60505	\$ 30.00	30.00	212885	07/25/17	-
22	22-Jul-17	0	0	\$ -				-
23	23-Jul-17	0	0	\$ -				-
24	24-Jul-17	60506	60514	\$ 48.75	48.75	212886	07/25/17	-
25	25-Jul-17	60515	60518	\$ 28.50	28.50	212923	07/26/17	-
26	26-Jul-17	60519	60524	\$ 40.00	40.00	212968	07/27/17	-
27	27-Jul-17	60525	60532	\$ 75.25	75.25	213084	07/31/17	-
28	28-Jul-17	60533	60536	\$ 18.25	18.25	213085	07/31/17	-
29	29-Jul-17	0	0	\$ -				-
30	30-Jul-17	0	0	\$ -				-
31	31-Jul-17	60537	60548	\$ 132.00	132.00	213303	08/02/17	-

TOTAL RECEIPTS AND FUNDS COLLECTED 1,029.75 X FOR RECEIPT #(s): X22 0.00
 LESS: REIMBURSEMENTS 0.00
 TOTAL REVENUE COLLECTIONS 1,029.75 X

PART II: SUMMARY OF YEARLY COLLECTIONS:

January	\$ 1,269.00	July	\$ 1,029.75
February	\$ 1,333.00	August	\$ -
March	\$ 1,499.50	September	\$ -
April	\$ 1,250.00	October	\$ -
May	\$ 1,543.25	November	\$ -
June	\$ 1,241.25	December	\$ -
(1) Subtotal	\$ <u>8,136.00</u>	(2) Subtotal	\$ <u>1,029.75</u>

HIDALGO COUNTY AUDITORS OFFICE
 APPROVED BY: [Signature]
 DATE: 8/11/17

Total (1+2) \$ 9,165.75 X

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

[Signature] (Angie Out on Leave)
 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.

X1

HIDALGO COUNTY FIRE MARSHAL MONTHLY REPORT FOR THE MONTH OF JULY PBC

	APPLICANT	RECEIPT	Cash	Check	MO	TYPE OF	TREASURER	AMOUNT PAID
DATE	NAME	NUMBER				SERVICE	RECEIPT	DATE
07/03/17	ROBERTO GRIMALDO	15981 ^A	X			BURN PERMIT	212294	\$25.00
07/03/17	THOMAS B. THOMPSON	15982 ^A	X			BURN PERMIT COMMERCIAL	212294	\$100.00
07/03/17	ROSIE LOPEZ	15983 ^A	X			BURN PERMIT	212294	\$25.00
07/03/17	EDWIN DE KOCK	15984 ^A		X		BURN PERMIT	212294	\$25.00
07/05/17	JORGE LOZANO	15985 ^A	X			BUSINESS OCCUPANCY	212295	\$75.00
07/05/17	ISABEL GARZA	15986 ^A		X		BUSINESS OCCUPANCY	212295	\$75.00
07/05/17	CYNTHIA & CERVANDO PALOMO	15987 ^A	X			BUSINESS OCCUPANCY	212295	\$75.00
07/05/17	ELISA CORDOVA	15988 ^A	X			BURN PERMIT	212295	\$25.00
07/05/17	ODEL RODRIGUEZ	15989 ^A	X			BUSINESS OCCUPANCY	212295	\$75.00
07/05/17	MARIA SALINAS	15990 ^A	X			BUSINESS OCCUPANCY	212295	\$75.00
07/05/17	EDGAR VELA	15991 ^A	X			BURN PERMIT	212295	\$25.00
07/05/17	JOE PEÑA	15992 ^A	X			BURN PERMIT COMMERCIAL	212295	\$100.00
07/05/17	MARTIN PEÑA	15993 ^A	X			BUSINESS OCCUPANCY	212295	\$75.00
07/05/17	ROLSALINDA PEREZ	15994 ^A	X			BURN PERMIT	212295	\$25.00
07/05/17	ROGELIO CAVAZOS	15995 ^A	X			BURN PERMIT	212295	\$25.00
07/06/17	TYLOR MORGAN	15996 ^A	X			BURN PERMIT COMMERCIAL	212392	\$100.00
07/06/17	ANDY PEREZ	15997 ^A	X			BURN PERMIT	212392	\$25.00
07/06/17	JORGE GARCIA	15998 ^A	X			BURN PERMIT	212392	\$25.00
07/06/17	DORA ARCE	15999 ^A		X		BURN PERMIT	212392	\$25.00
07/06/17	ELI GARZA	16000 ^A	X			BURN PERMIT	212392	\$25.00
07/06/17	JOSE MADRIGAL	16001 ^A		X		BURN PERMIT	212392	\$25.00
07/06/17	MARGARITA CASTAÑEDA	16002 ^A	X			BURN PERMIT	212392	\$25.00
07/06/17	MATTHEW KOENEKE	16003 ^A	X			BURN PERMIT	212392	\$25.00
07/07/17	CRYSTAL LOREDO	16004 ^A	X			BURN PERMIT	212393	\$25.00

07/07/17	MARIA RIVERA	16005	X			BURN PERMIT	212393	\$25.00
07/07/17	FABIAN LUNA	16006	X			BURN PERMIT	212393	\$25.00
07/07/17	MARIA LEDESMA	16007	X			BURN PERMIT	212393	\$25.00
07/07/17	JOSE LUIS MOLINA	16008	X			BURN PERMIT	212393	\$25.00
07/07/17	ROSA MARIA CASTRO	16009	X			BURN PERMIT	212393	\$25.00
07/07/17	ROMEO MIRELES	16010		X		SPRINKLER SYSTEM PERMIT	212393	\$150.00
07/07/17	ROBERT AVILA	16011		X		BURN PERMIT COMMERCIAL	212393	\$100.00
07/07/17	JOSEFINA GUERRA	16012	X			BURN PERMIT	212393	\$25.00
07/10/17	ELIZABETH PEREZ	16013	X			BURN PERMIT	212568	\$25.00
07/10/17	MINERVA REYNA	16014	X			BURN PERMIT	212568	\$25.00
07/10/17	ROBERT NIÑO	16015	X			BURN PERMIT	212568	\$25.00
07/10/17	DORA BERNAL	16016	X			BURN PERMIT	212568	\$25.00
07/10/17	OFELIA ORTIZ	16017	X			BURN PERMIT	212568	\$25.00
07/10/17	JOSE VARGAS	16018	X			BURN PERMIT	212568	\$25.00
07/11/17	VELI MARIE RAMOS	16019		X		BURN PERMIT	212569	\$25.00
07/11/17	PHILLIP CHAVEZ	16020	X			BURN PERMIT	212569	\$25.00
07/11/17	ISRAEL QUINTERO	16021	X			BURN PERMIT	212569	\$25.00
07/11/17	DONATO PEREZ	16022	X			BURN PERMIT	212569	\$25.00
07/11/17	MARTIN SALAZAR	16023	X			BURN PERMIT	212569	\$25.00
07/11/17	JULIE ANN RAMIREZ	16024		X		BURN PERMIT COMMERCIAL	212569	\$100.00
07/11/17	JUAN LOPEZ	16025	X			BURN PERMIT	212569	\$25.00
07/12/17	JESUS SAENZ	16026		X		BUSINESS OCCUPANCY	212570	\$75.00
07/12/17	ESTER GARZA	16027		X		BUSINESS OCCUPANCY	212570	\$75.00
07/12/17	ELIAZAR BARRERA	16028	X			DUPLICATE PERMIT	212570	\$5.00
07/12/17	LORRAINE O. GARCIA	16029			X	BUSINESS OCCUPANCY	212570	\$75.00
07/12/17	ONCE UPON A CHILD TRAINING CENTER	16030		X		BUSINESS OCCUPANCY	212570	\$75.00
07/12/17	LAURA SALINAS	16031			X	BUSINESS OCCUPANCY	212570	\$75.00

07/12/17	SAFE HEAVEN FOR KIDS	16032		X		BUSINESS OCCUPANCY	212570	\$75.00
07/12/17	RAUL IGLESIAS	16033		X		BUSINESS OCCUPANCY	212570	\$75.00
07/12/17	LORRAINE O. GARCIA	16034		X		BURN PERMIT	212570	\$25.00
07/12/17	SENON V. MOYA	16035	X			BUSINESS OCCUPANCY	212570	\$75.00
07/12/17	ROSALVA REYNA	16036	X			BUSINESS OCCUPANCY	212570	\$75.00
07/12/17	CELIA CADENA	16037		X		BUSINESS OCCUPANCY	212570	\$75.00
07/12/17	CELIA CADENA	16038		X		BUSINESS OCCUPANCY	212570	\$75.00
07/12/17	ROGELIO GRACIA	16039		X		BUSINESS OCCUPANCY	212570	\$75.00
07/12/17	VOID	16040	VOID	VOID	VOID	VOID	212570	VOID
07/12/17	VINSUN OUSLU	16041	X			BUSINESS OCCUPANCY	212570	\$75.00
07/12/17	MARIA SALINAS	16042	X			BURN PERMIT X's 2	212570	\$50.00
07/12/17	RODOLFO SANCHEZ J.	16043	X			BUSINESS OCCUPANCY	212570	\$75.00
07/12/17	JESSICA JUAREZ	16044	X			BUSINESS OCCUPANCY	212570	\$75.00
07/12/17	EVELYN VELA	16045	X			BUSINESS OCCUPANCY	212570	\$75.00
07/12/17	VOID	16046	VOID	VOID	VOID	VOID	212570	VOID
07/12/17	NORA LINDA GARZA	16047		X		BURN PERMIT COMMERCIAL	212570	\$100.00
07/13/17	GERARDO GARCIA	16048	X			DUPLICATE PERMIT	212787	\$5.00
07/13/17	FERNANDO CUEVAS	16049		X		BURN PERMIT	212787	\$25.00
07/13/17	GARRETT EDWARDS	16050		X		BURN PERMIT COMMERCIAL	212787	\$100.00
07/13/17	BLANCA ESCOBAR	16051	X			BURN PERMIT	212787	\$25.00
07/13/17	ANDREA RODRIGUEZ	16052	X			BURN PERMIT	212787	\$25.00
07/13/17	NOLAN BELSHE	16053	X			BURN PERMIT	212787	\$25.00
07/13/17	MARIA CHAVEZ	16054	X			BURN PERMIT COMMERCIAL	212787	\$100.00
07/13/17	SYLVIA DAVILA	16055	X			BURN PERMIT	212787	\$25.00
07/14/17	LUIS SANCHEZ	16056	X			DUPLICATE PERMIT	212789	\$5.00
07/14/17	NOEMI BRISEÑO	16057	X			BURN PERMIT	212789	\$25.00
07/14/17	ALEDIA LOPEZ	16058		X		BURN PERMIT	212789	\$25.00

07/14/17	IGNACIO HERNANDEZ	16059	X			BURN PERMIT	212789	\$25.00
07/14/17	TWINS FIRE PROTECTION	16060		X		SPRINKLER SYSTEM PERMIT	212789	\$150.00
07/14/17	SANTIAGO CUELLAR	16061	X			BURN PERMIT	212789	\$25.00
07/14/17	MANUEL AMBRIZ	16062		X		BURN PERMIT	212789	\$25.00
07/14/17	JENNIFER SOLIS	16063	X			BURN PERMIT	212789	\$25.00
07/14/17	GONZALO MACIAS JR.	16064	X			BURN PERMIT	212789	\$25.00
07/14/17	JOSE LUIS RODRIGUEZ	16065	X			BURN PERMIT	212789	\$25.00
07/14/17	JOSE A. RODRIGUEZ	16066	X			BURN PERMIT	212789	\$25.00
07/14/17	ALBERTO ARTEAGA	16067	X			BURN PERMIT	212789	\$25.00
07/14/17	JESUS MALDONADO	16068		X		BURN PERMIT	212789	\$25.00
07/17/17	RAFAEL RUIZ	16069	X			BURN PERMIT	212790	\$25.00
07/17/17	ABEL CABALLERO	16070	X			BURN PERMIT	212790	\$25.00
07/17/17	RAUL HINOJOSA	16071		X		BURN PERMIT	212790	\$25.00
07/17/17	JESUS BARRERA	16072	X			BURN PERMIT	212790	\$25.00
07/17/17	JUAN RAYGOZA	16073		X		BURN PERMIT	212790	\$25.00
07/17/17	ANTONIO CHARLES	16074	X			BURN PERMIT	212790	\$25.00
07/17/17	LUIS BANUELOS	16075	X			BURN PERMIT	212790	\$25.00
07/18/17	ISRAEL SALAS	16076	X			BURN PERMIT	212791	\$25.00
07/18/17	VOID	16077	VOID	VOID	VOID	VOID	212791	VOID
07/18/17	MARIA LOERA	16078	X			BURN PERMIT	212791	\$25.00
07/18/17	JESUS GARCIA	16079	X			BURN PERMIT	212791	\$25.00
07/18/17	VENTURA CERDA	16080	X			BURN PERMIT	212791	\$25.00
07/18/17	NORMA MELENDEZ	16081		X		BUSINESS OCCUPANCY	212793	\$75.00
07/18/17	FELIX GUAJARDO	16082	X			DUPLICATE PERMIT	212793	\$5.00
07/18/17	AMAX AUTO INSURANCE	16083		X		BUSINESS OCCUPANCY	212793	\$75.00
07/18/17	E.C.I.S.D. BLDG.#1	16084		X		BUILDING PERMIT	212793	\$200.00
07/18/17	E.C.I.S.D. BLDG.#2	16085		X		BUILDING PERMIT	212793	\$200.00

07/18/17	E.C.I.S.D. BLDG.#3	16086		X		BUILDING PERMIT	212793	\$200.00
07/18/17	E.C.I.S.D. BLDG.#4	16087		X		BUILDING PERMIT	212793	\$200.00
07/18/17	E.C.I.S.D. BLDG.#5	16088		X		BUILDING PERMIT	212793	\$200.00
07/18/17	GUADALUPE MARTINEZ	16089		X		BUSINESS OCCUPANCY	212793	\$75.00
07/18/17	E.C.I.S.D. BLDG. A	16090		X		BUILDING PERMIT	212793	\$200.00
07/18/17	E.C.I.S.D. BLDG. B	16091		X		BUILDING PERMIT	212793	\$200.00
07/18/17	JUAN E. GUTIERREZ	16092	X			BURN PERMIT	212793	\$25.00
07/18/17	E.C.I.S.D. BLDG. C	16093		X		BUILDING PERMIT	212793	\$200.00
07/18/17	LAURA FONSECA	16094		X		BUSINESS OCCUPANCY	212793	\$75.00
07/18/17	RAMON GONZALEZ	16095	X			BURN PERMIT	212793	\$25.00
07/18/17	VIRGINIA GARZA	16096	X			BURN PERMIT	212793	\$25.00
07/18/17	ARTURO LOPEZ	16097		X		BURN PERMIT	212793	\$25.00
07/18/17	MAURICIO ESQUIVEL	16098		X		FIRE ALARM SYSTEMS PERMIT	212793	\$100.00
07/18/17	CIRIA VALERIO	16099	X			BURN PERMIT	212793	\$25.00
07/18/17	JOSEFINA LOPEZ	16100	X			BURN PERMIT	212793	\$25.00
07/18/17	FOSTER HOME ALICIA MARTINEZ	16101	X			BUSINESS OCCUPANCY	212793	\$75.00
07/18/17	EL TACO MO LOCO	16102	X			BUSINESS OCCUPANCY	212793	\$75.00
07/18/17	LUPE GARZA	16103	X			BUSINESS OCCUPANCY	212793	\$75.00
07/18/17	ARMANDO ORTEGA	16104	X			BURN PERMIT COMMERCIAL	212793	\$100.00
07/18/17	FRANCISCO HERNANDEZ	16105	X			BURN PERMIT	212793	\$25.00
07/18/17	MARIA PEREZ	16106	X			BURN PERMIT	212793	\$25.00
07/18/17	RICIARDO BANUELOS	16107	X			BURN PERMIT	212793	\$25.00
07/18/17	JOAQUIN VASQUEZ	16108	X			BUSINESS OCCUPANCY	212793	\$75.00
07/18/17	DIANA MORALES	16109	X			BURN PERMIT	212793	\$25.00
07/18/17	JYNESSA ADAME	16110	X			BUSINESS OCCUPANCY	212793	\$75.00
07/18/17	EI FIRE & SAFETY INC.	16111	X			FIRE ALARM SYSTEMS PERMIT	212793	\$100.00
07/18/17	TOMAS AVENDANO	16112	X			BUSINESS OCCUPANCY	212793	\$75.00

07/18/17	SIP & SHOP GIFT & COFFEE SHOPPE	16113		X		BUSINESS OCCUPANCY	212793	\$75.00
07/18/17	MERCEDES YAÑEZ	16114		X		BUSINESS OCCUPANCY	212793	\$75.00
07/20/17	CAROLINA DAWLEK	16115	X			BURN PERMIT	212882	\$25.00
07/20/17	SYLVIA GONZALEZ	16116	X			BURN PERMIT	212882	\$25.00
07/20/17	RAFAEL TREVIÑO	16117	X			BURN PERMIT	212882	\$25.00
07/20/17	LUCIA TORRES	16118	X			BURN PERMIT	212882	\$25.00
07/21/17	CUAUHTEMOC OCHOA	16119	X			BURN PERMIT	212883	\$25.00
07/21/17	RUBEN MEDINA	16120	X			DUPLICATE PERMIT	212883	\$5.00
07/24/17	GONZALO SILVA JR.	16121	X			BURN PERMIT X's 2	213074	\$50.00
07/24/17	BLANCA GARZA	16122		X		BURN PERMIT COMMERCIAL	213074	\$100.00
07/25/17	JUANITA TORRES	16123	X			BURN PERMIT	213075	\$25.00
07/25/17	ANTONIA FUENTES	16124	X			BURN PERMIT	213075	\$25.00
07/26/17	FLOR BELTRAN	16125	X			BURN PERMIT	213076	\$25.00
07/26/17	OSCAR RIOS	16126	X			BUSINESS OCCUPANCY	213076	\$75.00
07/26/17	LUIS SILGUERO	16127	X			BUSINESS OCCUPANCY	213076	\$75.00
07/26/17	PIN POINT INV. ASCORY RUIZ	16128		X		BUILDING PERMIT	213076	\$200.00
07/26/17	ERIC NORDHOUSEN	16129		X		BURN PERMIT X's 2	213076	\$50.00
07/26/17	ELIO RAMIREZ	16130	X			BUSINESS OCCUPANCY	213076	\$75.00
07/26/17	CRISTOVAL ALMAGUER	16131	X			BUSINESS OCCUPANCY	213076	\$75.00
07/26/17	KAYLA DE LOS SANTOS	16132		X		BUSINESS OCCUPANCY	213076	\$75.00
07/26/17	ARTURO OJEDA	16133		X		BURN PERMIT	213076	\$25.00
07/26/17	EDUARDO DE LA ROSA	16134	X			BUSINESS OCCUPANCY	213076	\$75.00
07/26/17	LINDA RAMOS	16135	X			BUSINESS OCCUPANCY	213076	\$75.00
07/26/17	LARRY SIDEBOTTOM	16136	X			BURN PERMIT COMMERCIAL	213076	\$100.00
07/26/17	JEFF BALDWELL	16137		X		BUSINESS OCCUPANCY	213076	\$75.00
07/26/17	LA FUENTE ADC	16138		X		BUSINESS OCCUPANCY	213076	\$75.00
07/26/17	ARTURO FLORES	16139	X			BUSINESS OCCUPANCY	213076	\$75.00

07/26/17	ALBERTO SOLORZANO	16140	X		BUSINESS OCCUPANCY	213076	\$75.00	
07/26/17	ADRIANA CARRIZALEZ	16141	X		BUSINESS OCCUPANCY	213076	\$75.00	
07/26/17	BRENDA GARZA	16142		X	BUSINESS OCCUPANCY	213076	\$75.00	
07/26/17	MARIA REYES	16143	X		BUSINESS OCCUPANCY	213076	\$75.00	
07/26/17	CARLOS MOHMAMED	16144	X		BURN PERMIT COMMERCIAL	213076	\$100.00	
07/26/17	ADRIAN SALAZAR	16145	X		BUSINESS OCCUPANCY	213076	\$75.00	
07/27/17	JUAN T. LOPEZ	16146	X		BURN PERMIT	213078	\$25.00	
07/27/17	VICTOR ALVARADO	16147	X		BURN PERMIT	213078	\$25.00	
07/27/17	GEORGINA RODRIGUEZ	16148	X		BURN PERMIT	213078	\$25.00	
07/28/17	MARTIN PEÑA	16149	X		BURN PERMIT	213362	\$25.00	
07/28/17	ROEL GARCIA	16150		X	BURN PERMIT	213362	\$25.00	
07/28/17	RUTH LOPEZ	16151	X		BURN PERMIT	213362	\$25.00	
07/28/17	OMAR RAMON	16152		X	BUILDING PERMIT	213362	\$200.00	
07/28/17	JEFFERY LUEVANO	16153		X	BURN PERMIT	213362	\$25.00	
07/28/17	STEVEN HUERTA	16154	X		BURN PERMIT	213362	\$25.00	
07/31/17	JAMES HEATHERLY	16155	X		BURN PERMIT	213363	\$25.00	
07/31/17	DREAM HOMES BY JJ	16156	X		BUSINESS OCCUPANCY	213363	\$75.00	
07/31/17	TERESA A. RIVERA	16157	X		BUSINESS OCCUPANCY	213363	\$75.00	
07/31/17	LAURO SALDAÑA	16158		X	BURN PERMIT	213363	\$25.00	
07/31/17	ANDY GARCIA	16159	X		DUPLICATE PERMIT	213363	\$5.00	
07/31/17	NARCISO LUNA	16160	X		BURN PERMIT	213363	\$25.00	
07/31/17	VICTOR GARCIA	16161	X		BURN PERMIT	213363	\$25.00	
							Total	\$10,025.00

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

Approved by: [Signature] 8/17/17 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



Revised
HIDALGO COUNTY AUDITOR'S OFFICE
APPROVED BY: [Signature]
DATE: 8/21/17

12340

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

PBC

Part I: RECAP OF COLLECTIONS

A. TOTAL CASH COLLECTED

\$28,135.00

1. ON-SITE SEWAGE DISPOSAL INSPECTION PERMIT FEES

a. INSTALLATION PERMIT FEE

1. EDINBURG	<u>\$10,455.00</u>
2. MISSION	<u>\$-</u>
3. WESLACO	<u>\$-</u>

\$10,455.00

b. FINAL INSPECTION PERMIT FEE

1. EDINBURG	<u>\$7,380.00</u>
2. MISSION	<u>\$-</u>
3. WESLACO	<u>\$-</u>

\$7,380.00

2. RESTAURANT INSPECTION FEE

\$10,300.00

3. FOOD HANDLER'S CERTIFICATE FEES

\$-

4. MOBILE UNIT DECAL FEES

\$-

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

\$28,135.00

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)	<u>123</u>	1100-345-21-340-000-0-000	<u>\$9,225.00</u>
Final Inspection Permit Fee	\$60	HSC § 366.001 (A)	<u>123</u>	1100-345-25-340-000-0-000	<u>\$7,380.00</u>
Restaurant Inspection Fee	\$150, \$125, \$100	HSC § 437.012	<u>104</u>	1100-345-22-340-000-0-000	<u>\$10,300.00</u>
Food Handler's Certificate Fee	\$10	HSC § 438.047	<u>0</u>	1100-345-23-340-001-0-000	<u>\$-</u>
Mobile Unit Decal Fee	\$5	HSC § 121.006 (a)	<u>0</u>	1100-345-24-340-000-0-000	<u>\$-</u>

STATE FEES

TCEQ Waste Water Fee	\$10	HSC § 367.010	<u>123</u>	1100-207-20-000-002-0-000	<u>\$1,230.00</u>
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TOTAL AMOUNT DUE TO THE COUNTY TREASURER:

\$28,135.00

variance should => "0"

Roberto Serna
PREPARED BY

9-7-17
DATE

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

9-7-17
DATE

[Signature]
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: 9/14/17

RECEIVED BY
COUNTY AUDITOR
SEP 8 10 41 AM '17

X11-X12

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X9, X10
X3, X4*

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X11-X12

X1

CONSTABLE PCT. 1 CELESTINO AVILA MONTHLY REPORT

For the Month Ending JULY, 2017 pbc

DATE	PLAINTIFFS NAME	DEFENDANTS NAME	RECIPT NUMBER	CAUSE NUMBER	TYPE OF SERVICE OUT OF COUNTY (OCY) IN-COUNTY (IC)	OC	IC	Justice Clerk	County Clerk	District Clerk	Other	Const Sale	TREASURIER RECEIPT	AMOUNTS DUE TO COUNTY
7/6/2017	Feliciano Arreazola	Juan C. Vargas	CI-2017-565	SC17-0103-J12	Small Claims			X					212502	\$ 75.00
7/12/2017	Southern Comfort	Ester Garza	CI-2017-566	LT17-0414-J12	FED			X					212671	\$ 75.00
7/12/2017	Hortencia Robles	Higinio De Los Rios	CI-2017-567	SC17-0105-J12	Small Claims			X					212671	\$ 75.00
7/13/2017	Texas Comptroller Accts		CI-2017-568/604 and 606, 607	See attached	OAG (39 cases)			X		X			212689	\$ 1,930.50
7/13/2017	Arbor Cove, LTD	Rafael Campos	CI-2017-605	LT17-0414-J12	FED			X					212689	\$ 75.00
7/13/2017	Texas Comptroller Accts		CI-2017-608/719	See attached	OAG (112 cases)			X		X			212689	\$ 5,544.00
7/13/2017	Arbor Cove, LTD	Ofelia Campos	CI-2017-720	LT17-0417-J2	FED			X					212689	\$ 75.00
7/17/2017	Texas Comptroller Accts		CI-2017-721/902	See attached	OAG (182 cases)			X		X			212912	\$ 9,009.00
7/21/2017	Joel Lerma	Regina M Lopez	CI-2017-903	LT17-0431-J12	FED			X					213197	\$ 75.00
7/21/2017	Alvino Salomon	Esmeralda Blanco	CI-2017-904	2017-FAM-3073-G	CITATION			X		X			213197	\$ 75.00
7/24/2017	Texas Comptroller Accts		CI-2017-905/1056	See attached	OAG (152 cases)			X		X			213198	\$ 7,524.00
7/25/2017	Weese Investin Properties LLC	Rene Rios and all occupants	CI-2017-1057	LT17-0436-J12	FED			X					213200	\$ 75.00
7/25/2017	Unifund CCR Partners	Maria D Aguilar	CI-2017-1058	CI-07-1386-F	Writ of Execution			X		X			213200	\$ 200.00
7/31/2017	Tejas Building & Development	Edulberto Martinez	CI-2017-1059	LT17-0453-J12	FED			X					213364	\$ 75.00
7/31/2017	Fernando Lerma Meadow Apts	Zonia Zavala	CI-2017-1060	LT17-0455-J12	FED			X					213364	\$ 75.00
													Page Total	\$ 24,957.50
													Grand Total	\$ 24,957.50

X23 A

Prepared by SDM. P

Constable, Precinct 1

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

2017 SEP 21 4 47 PM

RECEIVED BY COUNTY CLERK

HIDALGO COUNTY AUDITOR'S OFFICE

APPROVED BY: RMS

DATE: 9/22/17

Revised

Page ___ of ___



CONSTABLE, PCT. 3 LARRY GALLARDO MONTHLY REPORT

For the Month Ending July

DATE	PLAINTIFFS NAME	DEFENDANT'S NAME	RECEIPT NUMBER	CAUSE NUMBER	TYPE OF SERVICE		Justice Clerk	County Clerk	District Clerk	Cost Sale	TREASURER RECEIPT	AMOUNTS DUE TO COUNTY
					OUT OF COUNTY (OCY)	IN-COUNTY (IC)						
7/3/2017	HIDALGO COUNTY, ET AL.	SUNSHINE PAPER CORP	C3-2017-714	T-0907-17-A	TAX WARRANT	X			X		212456	200.00
7/3/2017	MONTE ALTO ISD, ET AL.	LUPE GARCIA	C3-2017-715	T-1542-13-G-A	LEVY, DEED, NOTICE PKG & ORDER OF SALE	X			X		212456	275.00
7/3/2017	PSJA ISD, ET AL.	MANUEL A. LOPEZ	C3-2017-716	T-0155-13-E	LEVY, DEED, NOTICE PKG & ORDER OF SALE	X			X		212456	275.00
7/3/2017	PSJA ISD, ET AL.	ERAMO CONTRERAS	C3-2017-717	T-306-09-B	LEVY, DEED, NOTICE PKG & ORDER OF SALE	X			X		212456	275.00
7/3/2017	CITY OF MISSION	OLIVIA CHIAPA CONTRERAS	C3-2017-718	T-1559-08-1	LEVY, DEED, NOTICE PKG & ORDER OF SALE	X			X		212456	275.00
7/3/2017	PSJA ISD, ET AL.	MANUEL CASAS	C3-2017-719	T-0454-13-B	LEVY, DEED, NOTICE PKG & ORDER OF SALE	X			X		212456	275.00
7/3/2017	HIDALGO COUNTY, ET AL.	RAMON VILLARREAL	C3-2017-720	T-0873-15-A	LEVY, DEED, NOTICE PKG & ORDER OF SALE	X			X		212456	275.00
7/3/2017	LA VILLA ISD, ET AL.	FRANCISCO MORALES	1117-3	T-1111-08-C	LEVY, DEED, NOTICE PKG & ORDER OF SALE 2008	X			X		212456	270.00
7/3/2017	LA VILLA ISD, ET AL.	GUILLERMO LOPEZ	1118-3	T-0477-12-D	LEVY, DEED, NOTICE PKG & ORDER OF SALE 2012	X			X		212456	270.00
7/3/2017	EDCOUCH ELSA ISD, ET AL.	SERAPIO MACIEL	1119-3	T-673-08-C	LEVY, DEED, NOTICE PKG & ORDER OF SALE 2008	X			X		212456	270.00
7/3/2017	MONTE ALTO ISD, ET AL.	RODRIGO AYALA	1120-3	T-801-08-E	LEVY, DEED, NOTICE PKG & ORDER OF SALE 2008	X			X		212456	270.00
7/3/2017	MONTE ALTO ISD, ET AL.	RODRIGO AYALA	1121-3	T-801-08-E	LEVY, DEED, NOTICE PKG & ORDER OF SALE 2008	X			X		212456	270.00
7/3/2017	EDCOUCH ELSA ISD, ET AL.	VASQUEZ DANIEL RECEIVERSHIP	1122-3	T-1131-09-A	LEVY, DEED, NOTICE PKG & ORDER OF SALE 2009	X			X		212456	270.00
7/3/2017	MONTE ALTO ISD, ET AL.	OFELIA MORALES	1123-3	T-1732-12-F	LEVY, DEED, NOTICE PKG & ORDER OF SALE 2012	X			X		212456	270.00
7/3/2017	MONTE ALTO ISD, ET AL.	OFELIA MORALES	1124-3	T-1732-12-E	LEVY, DEED, NOTICE PKG & ORDER OF SALE 2012	X			X		212456	270.00
											Page Total	\$ 4,010.00
											Grand Total	\$ 4,010.00

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: Larry Gallardo

Prepared by: B. V. R.

Constable, Precinct 3

CONSTABLE, PCT. 3 LARRY GALLARDO MONTHLY REPORT

For the Month Ending July 2017

DATE	PLAINTIFF'S NAME	DEFENDANT'S NAME	RECEIPT NUMBER	CAUSE NUMBER	TYPE OF SERVICE		Justice Clerk	County Clerk	District Clerk	Const Sale	TREASURER RECEIPT	AMOUNTS DUE TO COUNTY
					OUT OF COUNTY (OCY)	IN-COUNTY (IC)						
7/5/2017	IN THE INTEREST OF	48 CASES FOR JANUARY 2017	C3-2017-251 TO C3-2017-266	SEE ATTACHED	GENERAL CITATIONS AND PRECEPTS	X					212457	4,707.50
7/5/2017	IN THE INTEREST OF	48 CASES FOR FEBRUARY 2017	C3-2017-267 TO C3-2017-282	SEE ATTACHED	GENERAL CITATIONS AND PRECEPTS	X					212457	2,376.00
7/6/2017	IN THE INTEREST OF	113 CASES FOR MARCH 2017	C3-2017-283 TO C3-2017-397	SEE ATTACHED	GENERAL CITATIONS AND PRECEPTS	X					212846	5,591.50
7/14/2017	HIDALGO CO ET AL	EAR VACUUM TRUCK SERVICE	C3-2017-958	T-0911-17-A	TAX WARRANT	X					212847	200.00
7/14/2017	HIDALGO CO ET AL	MI HERMOSO VALLE ADULT DAY CARE	C3-2017-959	T-0913-17-B	TAX WARRANT	X					212847	200.00
7/14/2017	HIDALGO CO ET AL	SPIKE PERFORMANCE	C3-2017-960	T-0909-17-C	TAX WARRANT	X					212847	200.00
7/14/2017	HIDALGO CO ET AL	F&B GENERAL MECHANIC	C3-2017-961	T-0908-17-1	TAX WARRANT	X					212847	200.00
7/18/2017	VOID	VOID	C3-2017-962	VOID	VOID							
7/18/2017	VOID	VOID	C3-2017-963	VOID	VOID							
7/18/2017	HIDALGO CO ET AL	JOSE LUIS ALVAREZ	C3-2017-964	T-0205-12-D	LEVY, DEED, NOTICE PKG, & ORDER OF SALE	X					212849	275.00
7/18/2017	EDCOUCH FILSA ET AL	CARLOS VALLEGO	C3-2017-965	T-0455-12-11	LEVY, DEED, NOTICE PKG, & ORDER OF SALE	X					212849	275.00
7/18/2017	SHARYLAND ISD ET AL	MEADOW RIDGE HOMEOWNERS ASSOC	C3-2017-966	T-1004-13-G	LEVY, DEED, NOTICE PKG, & ORDER OF SALE	X					212849	275.00
7/18/2017	MISSION CRSD ET AL	MARICELA G DE LEON	C3-2017-967	T-1512-13-C	LEVY, DEED, NOTICE PKG, & ORDER OF SALE	X					212849	275.00
7/18/2017	MERCEDES ISD ET AL	KANO & JERA ENTERPRISES	C3-2017-968	T-1624-13-G	LEVY, DEED, NOTICE PKG, & ORDER OF SALE	X					212849	275.00
7/18/2017	MERCEDES ISD ET AL	KANO & JERA ENTERPRISES	C3-2017-969	T-1624-13-G	LEVY, DEED, NOTICE PKG, & ORDER OF SALE	X					212849	275.00
											<i>Page Total</i>	\$ 15,122.00
											<i>Grand Total</i>	\$ 15,122.00

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: Larry Gallardo

Prepared by: R.V.R.

Constable, Precinct 3

X/a

CONSTABLE, PCT. 3 LARRY GALLARDO MONTHLY REPORT
 For the Month Ending July

DATE	PLAINTIFF'S NAME	DEFENDANT'S NAME	RECEIPT NUMBER	CAUSE NUMBER	TYPE OF SERVICE		Justice Clerk	County Clerk	District Clerk	Const Sale	TREASURER RECEIPT	AMOUNTS DUE TO COUNTY
					OUT OF COUNTY (OCY IN-COUNTY (IC)	OCY (IC)						
7/18/2017	MERCEDDES ISD, ET AL.	KANO & JERA ENTERPRISES	C3-2017-970	T-1624-13-G	LEVY, DEED, NOTICE PKG, & ORDER OF SALE	X			X		212849 S	275.00
7/18/2017	HIDALGO CO. ET AL.	JOSE G. DAVILA	C3-2017-971	T-2317-13-B	LEVY, DEED, NOTICE PKG, & ORDER OF SALE	X			X		212849 S	275.00
7/18/2017	CITY OF PIARR, ET AL.	CRISTAL ROCIO LOPEZ	C3-2017-972	T-1889-14-C	LEVY, DEED, NOTICE PKG, & ORDER OF SALE	X			X		212849 S	275.00
7/18/2017	PSJA ISD, ET AL.	JOSEFA TAYLOR	C3-2017-973	T-1992-14-D	LEVY, DEED, NOTICE PKG, & ORDER OF SALE	X			X		212849 S	275.00
7/18/2017	HIDALGO CO. ET AL.	ROSALINDA LUINA	C3-2017-974	T-2018-14-G	LEVY, DEED, NOTICE PKG, & ORDER OF SALE	X			X		212849 S	275.00
7/18/2017	PROGRESO ISD, ET AL.	VICENTE M. VALLE	C3-2017-975	F-2395-14-G	LEVY, DEED, NOTICE PKG, & ORDER OF SALE	X			X		212849 S	275.00
7/18/2017	PSJA ISD, ET AL.	FRANCISCO SALINAS	C3-2017-976	T-0279-15-C	LEVY, DEED, NOTICE PKG, & ORDER OF SALE	X			X		212849 S	275.00
7/18/2017	PSJA ISD, ET AL.	HERMINIA V. GARZA	C3-2017-977	T-0283-15-J	LEVY, DEED, NOTICE PKG, & ORDER OF SALE	X			X		212849 S	275.00
7/18/2017	MISSION CISD, ET AL.	RAFAEL ROSALES	C3-2017-978	T-0190-15-C	LEVY, DEED, NOTICE PKG, & ORDER OF SALE	X			X		212849 S	275.00
7/18/2017	PSJA ISD, ET AL.	SUSAN REIF	C3-2017-979	T-0742-15-C	LEVY, DEED, NOTICE PKG, & ORDER OF SALE	X			X		212849 S	275.00
7/18/2017	PSJA ISD, ET AL.	VIRGINIA M. CASAS	C3-2017-980	T-0752-15-G	LEVY, DEED, NOTICE PKG, & ORDER OF SALE	X			X		212849 S	275.00
7/18/2017	HIDALGO CO. ET AL.	CONCEPCION MALDONADO	C3-2017-981	F-1001-15-G	LEVY, DEED, NOTICE PKG, & ORDER OF SALE	X			X		212849 S	275.00
7/18/2017	MISSION CISD, ET AL.	LEE R. WILLIAMS	C3-2017-982	T-1388-15-C	LEVY, DEED, NOTICE PKG, & ORDER OF SALE	X			X		212849 S	275.00
7/18/2017	MISSION CISD, ET AL.	MARIA URSULA PIENA	C3-2017-983	T-2680-15-D	LEVY, DEED, NOTICE PKG, & ORDER OF SALE	X			X		212849 S	275.00
7/18/2017	HIDALGO CO. ET AL.	MANUELA NAJERA DIAZ	C3-2017-984	T-0493-16-F	LEVY, DEED, NOTICE PKG, & ORDER OF SALE	X			X		212849 S	275.00
<i>Page Total</i>											\$ 4,125.00	
<i>Grand Total</i>											\$ 4,125.00	

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

Approved by: [Signature]
 Constable, Precinct 3

Prepared by: [Signature]



X/b

CONSTABLE, PCT. 3 LARRY GALLARDO MONTHLY REPORT
For the Month Ending July

DATE	PLAINTIFF'S NAME	DEFENDANT'S NAME	RECEIPT NUMBER	CAUSE NUMBER	TYPE OF SERVICE		Justice Clerk	County Clerk	District Clerk	Other	Court Sale	TREASURER RECEIPT	AMOUNTS DUE TO COUNTY
					OUT OF COUNTY (OCV IN-COUNTY (IC)	OCV (IC)							
7/18/2017	HIDALGO CO ET AL	KNOWN & UNKNOWN HEIRS OF LUIS MARIN	C3-2017-985	T-06-38-16-D	LEVY, DEED, NOTICE, PKG. & ORDER OF SALE	X			X			212849	\$ 275.00
7/19/2017	HIDALGO CO ET AL	POWERPRO CONCRETE CUTTING	C3-2017-986	T-0915-17-1	TAX WARRANT	X			X			212849	\$ 200.00
7/19/2017	HIDALGO CO ET AL	KIDZ IMAGINATION	C3-2017-987	T-0912-17-E	TAX WARRANT	X			X			212849	\$ 200.00
7/24/2017	HIDALGO CO ET AL	TWINS JEWELRY	C3-2017-988	T-0722-17-1	TAX WARRANT	X			X			213120	\$ 200.00
7/24/2017	PSJA ISD ET AL	JUAN GONZALEZ BUJANOS	C3-2017-989	T-568-06-A	LEVY, DEED, NOTICE, PKG & ORDER OF SALE	X			X			213120	\$ 275.00
7/26/2017	CITY OF MCALLEN, ET AL	MCALLEN SPINAL CARE	C3-2017-990	T-0914-17-B	TAX WARRANT	X			X			213253	\$ 200.00
7/26/2017	ONE MAIN FINANCIAL GROUP, LLC	MARCO ALANIS	C3-2017-991	CI-17-1605-A	CITATION	X		X				213253	\$ 75.00
7/31/2017	PORTFOLIO RECOVERY LLC	JOSE M AMAYA	C3-2017-992	DC17-0127-J32	CITATION	X	X					213220	\$ 75.00
												Page Total	\$ 1,500.00
												Grand Total	\$ 24,757.00

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

Approved by: [Signature] Constable, Precinct 3

Prepared by: [Signature]

Revised

HIDALGO COUNTY AUDITORS OFFICE

APPROVED BY: [Signature]

DATE: 8/22/17

Page 4 of 4

**HIDALGO COUNTY PLANNING DEPARTMENT
MONTHLY FEES REPORT**

FOR THE MONTH OF: July 2017

PAGE 1 OF 6

Part I: RECAP OF COLLECTIONS

A. TOTAL CASH COLLECTED		<u>\$ 16,460.00</u> 4
1 HELD IN ESCROW		
a. EDINBURG	<u>\$ 3,000.00</u> 4 From X3	
b. MISSION	<u>\$ -</u>	
c. WESLACO	<u>\$ -</u>	<u>\$ 3,000.00</u> 4
2 UTILITY CERTIFICATE FEE		
a. EDINBURG	<u>\$ 4,620.00</u> 4 From X3	
b. MISSION	<u>\$ 2,670.00</u> 4 From X4	
c. WESLACO	<u>\$ 3,930.00</u> 4 From X5	<u>\$ 11,220.00</u> 4
3 SUBDIVISION FEES		
a. EDINBURG	<u>\$ 2,240.00</u> 4 From X3	
b. MISSION	<u>\$ -</u>	
c. WESLACO	<u>\$ -</u>	<u>\$ 2,240.00</u> 4

TOTAL AMOUNT DUE TO THE COUNTY TREASURER: \$ 16,460.00 ~~4~~

Part II: SUMMARY OF COLLECTIONS REMITTED TO THE CO. TREASURER

Name of Fee Collected	Statutory Reference	Fee Amt.	GL Account Number	Amount Collected
1/3 Paving Escrow			Account is Determined per Project	\$ -
Septic Tank-Held in Escrow	LGC § 232.027	\$1500/septic	1100-211-00-000-018-0-000	<u>\$ 3,000.00</u> 4 X3/X2
Other-Held in Escrow			1100-211-00-000-026-0-000	<u>\$ -</u>
Utility Subdivision Fees	LGC § 232.028(g) 8/7/07 CT Approval	\$30	1100-341-30-210-003-0-000	<u>\$ 11,220.00</u> 4 X2
Subdivision Fees	LGC § 232.0021 11/29/2011 CT	Varies per acreage	1100-341-30-210-001-0-000	<u>\$ 2,240.00</u> 4 X2
TOTAL AMOUNT DUE TO THE COUNTY TREASURER:				<u>\$ 16,460.00</u> 4

AUDITED BY: THE HIDALGO COUNTY AUDITOR'S OFFICE

variance should => "0"

- 1

DATE: 08/31/17 *Heather Seis*
 PREPARED BY: *Heather Seis* DATE PREPARED: August 28, 2017

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



AUG 28 2017

[Signature]
 DIRECTOR OF PLANNING 8-28-17
 DATE

Hidalgo County
AUDITORS OFFICE

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

X1

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

JULY 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-Jul	CLOSED						222					0 \$ -
2-Jul	CLOSED						222					0 \$ -
3-Jul	222-05063	222-05068	\$ 4,150.00	\$ 25.00	\$ 4,125.00	7/5/17	222 00608	\$ 4,150.00	7/12/2017	212476	-7	\$ -
4-Jul	HOLIDAY						222					0 \$ -
5-Jul	222-05069	222-05078	\$ 4,325.00		\$ 4,325.00	7/6/17	222 00609	\$ 4,325.00	7/12/2017	212477	-6	\$ -
6-Jul	0	0	\$ -		\$ -	0	222 0	\$ -				0 \$ -
7-Jul	222-05079	222-05085	\$ 4,325.00		\$ 4,325.00	7/7/17	222 00610	\$ 4,325.00	7/12/2017	212478	-5	\$ -
8-Jul	CLOSED						222					0 \$ -
9-Jul	CLOSED						222					0 \$ -
10-Jul	222-05086	222-05089	\$ 4,100.00		\$ 4,100.00	7/11/17	222 00611	\$ 4,100.00	7/12/2017	212479	-1	\$ -
11-Jul	222-05090	222-05097	\$ 4,475.00	\$ 275.00	\$ 4,200.00	7/11/17	222 00612	\$ 4,475.00	7/12/2017	212480	-1	\$ -
12-Jul	0	0	\$ -		\$ -	0	222 0					0 \$ -
13-Jul	222-05098	222-05101	\$ 4,100.00		\$ 4,100.00	7/14/17	222 00613	\$ 4,100.00	7/25/2017	212907	-11	\$ -
14-Jul	222-05102	222-05107	\$ 4,250.00	\$ 25.00	\$ 4,225.00	7/18/17	222 00614	\$ 4,250.00	7/25/2017	212908	-7	\$ -
15-Jul	CLOSED						222					0 \$ -
16-Jul	CLOSED						222					0 \$ -
17-Jul	222-05108	222-05112	\$ 4,275.00	\$ 200.00	\$ 4,075.00	7/18/17	222 00615	\$ 4,275.00	7/25/2017	212909	-7	\$ -
18-Jul	222-05113	222-05115	\$ 4,75.00		\$ 4,75.00	7/19/17	222 00616	\$ 4,75.00	7/27/2017	212994	-8	\$ -
19-Jul	222-05116	222-05116	\$ 4,25.00		\$ 4,25.00	7/19/17	222 00617	\$ 4,25.00	7/27/2017	212995	-8	\$ -
20-Jul	222-05117	222-05122	\$ 4,275.00		\$ 4,275.00	7/21/17	222 00618	\$ 4,275.00	7/27/2017	212997	-6	\$ -
21-Jul	222-05123	222-05128	\$ 4,150.00		\$ 4,150.00	7/25/17	222 00619	\$ 4,150.00	7/27/2017	212998	-2	\$ -
22-Jul	CLOSED						222					0 \$ -
23-Jul	CLOSED						222					0 \$ -
24-Jul	222-05129	222-05133	\$ 4,125.00	\$ 25.00	\$ 4,100.00	7/25/17	222 00620	\$ 4,125.00	7/27/2017	212999	-2	\$ -
25-Jul	222-05134	222-05135	\$ 4,50.00		\$ 4,50.00	7/27/17	222 00621	\$ 4,50.00	8/3/2017	213324	-7	\$ -
26-Jul	222-05136	222-05136	\$ 4,25.00	\$ 25.00	\$ -		222	\$ 4,25.00	7/27/2017	213000	-42943	\$ -
26-Jul	222-05137	222-05139	\$ 4,150.00		\$ 4,150.00	7/27/17	222 00622	\$ 4,150.00	8/3/2017	213326	-7	\$ -
27-Jul	222-05140	222-05142	\$ 4,75.00	\$ 25.00	\$ 4,50.00	7/28/17	222 00623	\$ 4,75.00	8/7/2017	213443	-10	\$ -
29-Jul	CLOSED						222					0 \$ -
30-Jul	CLOSED						222					0 \$ -
31-Jul	222-05143	222-05147	\$ 4,225.00	\$ 75.00	\$ 4,150.00	7/31/17	222 00624	\$ 4,225.00	8/3/2017	213327	-3	\$ -

TOTALS \$ 3,175.00 \$ 675.00 \$ 2,500.00 \$ 3,175.00 \$ -

TOTAL AMOUNT DUE TO GENERAL FUND-----1100-322-70-122-000-0-000-----	\$	3,175.00
LESS: TOTAL AMOUNT REMITTED TO GENERAL FUND (COUNTY TREASURER)-----	\$	3,175.00
OVER/(SHORT)-----	\$	

PREPARED BY: Maie 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

8/23/17
DATE

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

COUNTY AUDITOR'S FORM: RE-PCT.2-005 REVISED 12/2014

HIDALGO COUNTY AUDITOR'S OFFICE
APPROVED BY: Bone
DATE: 8/23/17

XI

COUNTY OF HIDALGO, TEXAS
SWIMMING POOL, PRECINCT 2
MONTHLY REPORT FOR THE MONTH ENDING: July 2017

PBC

Receipt Data	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-Jul	2741	2753	\$52.00	33	\$33.00	30	\$15.00	9	\$9.00	\$52.00	07/27/17	212972	221 00644	\$ -
2	2-Jul	2754	2774	\$71.50	51	\$51.00	31	\$15.50	5	\$5.00	\$71.50	07/12/17	212499	221 00645	\$ -
3	3-Jul	Closed	Closed											221	\$ -
4	4-Jul	2775	2780	\$15.00	6	\$6.00	12	\$6.00	3	\$3.00	\$15.00	07/12/17	212500	221 00646	\$ -
5	5-Jul	2781	2782	\$3.00	2	\$2.00	2	\$1.00	0	\$ -	\$3.00	07/12/17	212501	221 00647	\$ -
6	6-Jul	2783	2784	\$7.00	2	\$2.00	6	\$3.00	2	\$2.00	\$7.00	07/13/17	212590	221 00648	\$ -
7	7-Jul	2785	2788	\$23.50	9	\$9.00	21	\$10.50	4	\$4.00	\$23.50	07/19/17	212699	221 00649	\$ -
8	8-Jul	2789	2791	\$13.50	8	\$8.00	5	\$2.50	3	\$3.00	\$13.50	07/19/17	212700	221 00650	\$ -
9	9-Jul	2792	2794	\$13.50	2	\$2.00	13	\$6.50	5	\$5.00	\$13.50	07/19/17	212701	221 00651	\$ -
10	10-Jul	Closed	Closed											221	\$ -
11	11-Jul	2795	2798	\$11.50	3	\$3.00	13	\$6.50	2	\$2.00	\$11.50	07/19/17	212704	221 00652	\$ -
12	12-Jul	2799	2799	\$3.00	2	\$2.00	2	\$1.00	0	\$ -	\$3.00	07/20/17	212768	221 00653	\$ -
13	13-Jul	2800	2803	\$13.50	5	\$5.00	13	\$6.50	2	\$2.00	\$13.50	07/24/17	212854	221 00654	\$ -
14	14-Jul	2804	2810	\$23.00	14	\$14.00	18	\$9.00	0	\$ -	\$23.00	07/20/17	212769	221 00655	\$ -
15	15-Jul	2811	2824	\$144.00	23	\$23.00	34	\$17.00	4	\$4.00	\$144.00	07/20/17	212770	221 00656	\$ -
16	16-Jul	2825	2830	\$39.00	13	\$13.00	38	\$19.00	7	\$7.00	\$39.00	07/20/17	212772	221 00657	\$ -
17	17-Jul	Closed	Closed											221	\$ -
18	18-Jul	2831	2837	\$23.00	5	\$5.00	22	\$11.00	7	\$7.00	\$23.00	07/27/17	212985	221 00658	\$ -
19	19-Jul	2838	2846	\$31.50	13	\$13.00	17	\$8.50	10	\$10.00	\$31.50	07/27/17	212987	221 00659	\$ -
20	20-Jul	2847	2851	\$12.50	6	\$6.00	11	\$5.50	1	\$1.00	\$12.50	07/27/17	212988	221 00660	\$ -
21	1-Jul			\$5.00							\$5.00	07/27/17	212972	221 00661	\$ -
22	21-Jul	2852	2857	\$22.50	14	\$14.00	9	\$4.50	4	\$4.00	\$22.50	08/01/17	213195	221 00662	\$ -
23	22-Jul	2858	2864	\$19.50	8	\$8.00	15	\$7.50	4	\$4.00	\$19.50	08/01/17	213178	221 00663	\$ -
24	23-Jul	2865	2874	\$39.50	23	\$23.00	23	\$11.50	5	\$5.00	\$39.50	08/01/17	213179	221 00664	\$ -
25	24-Jul	Closed	Closed											221	\$ -
26	25-Jul	2875	2880	\$24.00	13	\$13.00	14	\$7.00	4	\$4.00	\$24.00	08/01/17	213213	221 00665	\$ -
27	26-Jul	2881	2882	\$3.50	2	\$2.00	3	\$1.50	0	\$ -	\$3.50	08/03/17	213317	221 00666	\$ -
28	27-Jul	2883	2890	\$20.50	5	\$5.00	21	\$10.50	5	\$5.00	\$20.50	08/03/17	213319	221 00667	\$ -
29	28-Jul	2891	2897	\$27.50	10	\$10.00	21	\$10.50	7	\$7.00	\$27.50	08/03/17	213320	221 00668	\$ -
30	29-Jul	2898	2910	\$45.50	24	\$24.00	27	\$13.50	8	\$8.00	\$45.50	08/03/17	213322	221 00669	\$ -
31	30-Jul	2911	2911	\$1.50			3	\$1.50			\$1.50	08/03/17	213323	221 00670	\$ -
31	29-Jul	2912	2913	\$3.50	2	\$2.00	3	\$1.50	0	\$ -	\$3.50	42950	213322	221 00669	\$ -

TOTAL \$612.50 298 \$298.00 427 \$213.50 101 \$101.00 \$612.50

X *X* *X* *X* *X* *X* *X*

1281

TOTAL AMOUNT ON 1ST PAGE \$612.50.00	TOTAL AMOUNT ON 2ND PAGE \$23.50	\$ 636.00
TOTAL AMOUNT DUE TO GENERAL FUND-----1100-347-40-122-000-0-000-----		\$ 636.00
LESS: TOTAL AMOUNTS REMITTED TO GENERAL FUND-----		\$ 636.00
TOTAL FUNDS DUE TO THE COUNTY TREASURER-----		\$ -

PREPARED BY: *Eduardo Cantu*

DATE: *8/1/17*

Eduardo Cantu HIS 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: *Amo J.G.*
DATE: *9/11/17* *8/15/17*

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

XI

PBC

COUNTY OF HIDALGO, TEXAS
SWIMMING POOL, PRECINCT 2
MONTHLY REPORT FOR THE MONTH ENDING: August 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-Aug	2922	2924	\$12.50	5	\$ 5.00	11	\$ 5.50	2	\$ 2.00	\$12.50	08/11/17	213611	221 00671	\$ -
2	2-Aug	2925	2926	\$ 6.00	0	\$ -	4	\$ 2.00	4	\$ 4.00	\$ 6.00	08/11/17	213612	221 00672	\$ -
3	3-Aug	2927	2927	\$ -		VOID								221	\$ -
4	4-Aug	2928	2933	\$12.50	7	\$ 7.00	9	\$ 4.50	1	\$ 1.00	\$12.50	08/11/17	213613	221 00673	\$ -
5	5-Aug	2934	2936	\$12.50	9	\$ 9.00	7	\$ 3.50	0	\$ -	\$12.50	08/11/17	213614	221 00674	\$ -
6	6-Aug	2937	2951	\$48.00	24	\$ 24.00	32	\$ 16.00	8	\$ 8.00	\$48.00	08/11/17	213615	221 00675	\$ -
7	7-Aug	Closed	Closed											221	\$ -
8	8-Aug	2952	2955	\$ 7.50	3	\$ 3.00	5	\$ 2.50	2	\$ 2.00	\$ 7.50	08/17/17	213822	221 00676	\$ -
9	9-Aug	2956	2956	\$ 1.50	1	\$ 1.00	1	\$ 0.50	0	\$ -	\$ 1.50	08/17/17	213824	221 00677	\$ -
10	10-Aug	NO	Activity											221	\$ -
11	11-Aug	NO	Activity											221	\$ -
12	12-Aug	2957	2960	\$13.50	11	\$ 11.00	5	\$ 2.50	0	\$ -	\$13.50	08/17/17	213826	221 00678	\$ -
13	13-Aug	2961	2968	\$35.00	19	\$ 19.00	18	\$ 9.00	7	\$ 7.00	\$35.00	08/17/17	213827	221 00679	\$ -
14	14-Aug	Closed	Closed											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 \$149.00 79 \$ 79.00 92 \$ 46.00 24 \$ 24.00 \$149.00 \$ -

TOTAL AMOUNT DUE TO GENERAL FUND-----1100-347-40-122-000-0-000-----	\$ 149.00 *
LESS: TOTAL AMOUNTS REMITTED TO GENERAL FUND-----	\$ 149.00
TOTAL FUNDS DUE TO THE COUNTY TREASURER-----	\$ -

PREPARED BY: [Signature]

DATE: 9-8-17

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

[Signature]
EDUARDO "EDDIE" CANTU
COMMISSIONER PRCT NO. 2

9-8-17
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

HIDALGO COUNTY AUDITOR'S OFFICE *Revised*
APPROVED BY: [Signature]
DATE: 9/20/17

HIDALGO COUNTY, TEXAS
 ANZALDUAS PARK, PRECINCT 3
 MONTHLY REPORT FOR THE MONTH ENDING
 July 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	7/1/2017 ✓	386833	386850	18	\$ 72.00	7/1/2017	212361	231 01127
2	7/2/2017 ✓	386851	386889	39	\$ 156.00	7/2/2017	212363	231 01128
3	7/3/2017							231
4	7/4/2017							231
5	7/5/2017							231
6	7/6/2017							231
7	7/7/2017							231
8	7/8/2017 ✓	386890	386899	10	\$ 40.00	7/8/2017	212474	231 011129
9	7/9/2017 ✓	386900	386956	57	\$ 228.00	7/9/2017	212475	231 011130
10	7/10/2017							231
11	7/11/2017							231
12	7/12/2017							231
13	7/13/2017							231
14	7/14/2017							231
15	7/15/2017 ✓	386957	386972	16	\$ 64.00	7/15/2017	213091	231 011131
16	7/16/2017 ✓	386973	387003	31	\$ 124.00	7/16/2017	213092	231 011132
17	7/17/2017							231
18	7/18/2017							231
19	7/19/2017							231
20	7/20/2017							231
21	7/21/2017							231
22	7/22/2017 ✓	387004	387035	32	\$ 128.00	7/22/2017	213036	231 011133
23	7/23/2017 ✓	387036	387070	35	\$ 140.00	7/23/2017	213037	231 011134
24	7/24/2017							231
25	7/25/2017							231
26	7/26/2017							231
27	7/27/2017							231
28	7/28/2017							231
29	7/29/2017 ✓	387071	387091	21	\$ 84.00	7/29/2017	213221	231 011135
30	7/30/2017 ✓	387092	387108	17	\$ 68.00	7/30/2017	213222	231 011136
31	7/31/2017							231
				1,104.00	\$1,108.00			

277 x \$4.00 = \$1,108.00

On July 29th there was an extra blank ticket which was sold.

TOTAL AMOUNTS REMITTED TO GENERAL FUND	\$1,108.00
LESS: TOTAL FUNDS DUE TO THE COUNTY TREASURER	\$1,108.00

PREPARED BY: Gerardo Flores *Gerardo Flores*

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

[Signature]

8/2/2017
DATE

BEFORE THE FIFTH (5TH) WORKING DAY OF THE FOLLOWING MONTH.
 COUNTY AUDITOR'S FORM: RE-PCT.#3-001 REVISED 9/5/05

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

PBC

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

Jul-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-Jul	242-33992	24234003	\$ 375.00	\$ 75.00	\$ 300.00	07/3/2017	242 00709	\$ 375.00	7/19/2017	212724	#REF!	#REF!
2-Jul	SUNDAY						242				0	\$ -
3-Jul	242-34004	242-3490	\$ 2,375.00	\$ 275.00	\$ 2,105.00	07/05/17	242 00710	\$ 2,380.00	7/20/2017	212750	-15	\$ 5.00
4-Jul	242-34091	242-34097	\$ 175.00	\$ -	\$ 175.00	07/05/17	242 00711	\$ 175.00	7/19/2017	212725	-14	\$ -
5-Jul	242-34098	242-34159	\$ 1,850.00	\$ 350.00	\$ 1,500.00	07/06/2017	242 00712	\$ 1,850.00	7/19/2017	212726	-13	\$ -
6-Jul	242-34160	242-34226	\$ 2,150.00	\$ 600.00	\$ 1,550.00	07/07/2017	242 00713	\$ 2,150.00	7/20/2017	212759	-13	\$ -
7-Jul	242-34227	242-34286	\$ 2,100.00	\$ 725.00	\$ 1,375.00	07/10/2017	242 00714	\$ 2,100.00	7/19/2017	212727	-9	\$ -
8-Jul	242-34287	242-34298	\$ 300.00	\$ 75.00	\$ 225.00	07/10/2017	242 00715	\$ 300.00	7/19/2017	212729	-9	\$ -
9-Jul	SUNDAY						242				0	\$ -
10-Jul	242-34299	242-34380	\$ 2,325.00	\$ 250.00	\$ 2,075.00	07/11/2017	242 00716	\$ 2,325.00	7/19/2017	212730	-8	\$ -
11-Jul	242-34381	242-34431	\$ 1,575.00	\$ 350.00	\$ 1,225.00	07/12/2017	242 00717	\$ 1,575.00	7/19/2017	212733	-7	\$ -
12-Jul	242-34432	242-34478	\$ 1,300.00	\$ 125.00	\$ 1,175.00	07/13/2017	242 00718	\$ 1,300.00	7/19/2017	212734	-6	\$ -
13-Jul	242-34479	242-34524	\$ 1,400.00	\$ 275.00	\$ 1,125.00	07/14/2017	242 00719	\$ 1,400.00	7/19/2017	212736	-5	\$ -
14-Jul	242-34525	242-34577	\$ 1,900.00	\$ 525.00	\$ 1,375.00	07/17/2017	242 00721	\$ 1,900.00	7/20/2017	212761	-3	\$ -
15-Jul	242-34578	242-34586	\$ 225.00	\$ 25.00	\$ 200.00	07/14/2017	242 00720	\$ 225.00	7/20/2017	212766	-6	\$ -
16-Jul	SUNDAY						242				0	\$ -
17-Jul	242-34587	242-34649	\$ 1,825.00	\$ 175.00	\$ 1,650.00	07/18/2017	242 00722	\$ 1,825.00	7/20/2017	212767	-2	\$ -
18-Jul	242-34650	242-34683	\$ 1,100.00	\$ 400.00	\$ 700.00	07/19/2017	242 00723	\$ 1,100.00	7/27/2017	212991	-8	\$ -
19-Jul	242-34684	242-34722	\$ 1,025.00	\$ 25.00	\$ 1,000.00	07/20/2017	242 00724	\$ 1,025.00	7/27/2017	212993	-7	\$ -
20-Jul	242-34723	242-34749	\$ 850.00	\$ 100.00	\$ 750.00	07/21/2017	242 00725	\$ 850.00	8/3/2017	213331	-13	\$ -
21-Jul	242-34750	242-34796	\$ 1,400.00	\$ 250.00	\$ 1,150.00	07/24/2017	242 00726	\$ 1,400.00	8/3/2017	213332	-10	\$ -
22-Jul	242-34797	242-34811	\$ 475.00	\$ 75.00	\$ 400.00	07/24/2017	242 00727	\$ 475.00	8/3/2017	213333	-10	\$ -
23-Jul	SUNDAY						242				0	\$ -
24-Jul	242-34812	242-34878	\$ 1,825.00	\$ 525.00	\$ 1,300.00	07/25/2017	242 00728	\$ 1,825.00	8/3/2017	213335	-9	\$ -
25-Jul	242-34879	242-34919	\$ 1,150.00	\$ 150.00	\$ 1,000.00	07/26/2017	242 00729	\$ 1,150.00	8/3/2017	213344	-8	\$ -
26-Jul	242-34920	242-34963	\$ 1,300.00	\$ 175.00	\$ 1,125.00	07/27/2017	242 00730	\$ 1,300.00	8/3/2017	213346	-7	\$ -
27-Jul	242-34964	242-35003	\$ 1,100.00	\$ 225.00	\$ 900.00	07/28/2017	242 00731	\$ 1,125.00	8/3/2017	213348	-6	\$ 25.00
28-Jul	242-35004	242-35056	\$ 1,875.00	\$ 325.00	\$ 1,550.00	07/31/2017	242 00732	\$ 1,875.00	8/9/2017	213537	-9	\$ -
29-Jul	242-35057	242-35073	\$ 550.00	\$ 75.00	\$ 475.00	07/31/2017	242 00733	\$ 550.00	8/9/2017	213538	-9	\$ -
30-Jul	SUNDAY						242				0	\$ -
31-Jul	242-35074	242-35126	\$ 1,675.00	\$ 275.00	\$ 1,400.00	08/01/2017	242 00734	\$ 1,675.00	8/9/2017	213539	-8	\$ -

TOTALS \$ 34,200.00 \$ 6,425.00 \$ 27,805.00

\$ 34,230.00

K K K K

TOTAL AMOUNT DUE TO GENERAL FUND-----1100-322-70-124-000-0-000	\$ 34,200.00
LESS: TOTAL AMOUNT REMITTED TO GENERAL FUND (COUNTY TREASURER)	\$ 34,230.00
OVER/(SHORT)	\$ 30.00

PREPARED BY: *Jade Ring*

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

9-1-17

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

COUNTY AUDITOR'S FORM: RE-PCT.4-002 REVISED: 5/2016

HIDALGO COUNTY AUDITORS OFFICE

APPROVED BY: *Eme Ojeda* Revised
DATE: 9/5/17

XI

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

AUDITED BY: THE HIDALGO
 COUNTY AUDITOR'S OFFICE
 DATE: 08/12/2017

P.C. 9/1/17

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)		\$ -
B. U.S. Marshals (USM)		\$ -
C. Federal Bureau of Prisons		\$ -
D. Federal Bureau of Prisons		\$ -
E. Customs and Border Protection (Pharr)		\$ -
F.		\$ -
G.		\$ -
H.		\$ -

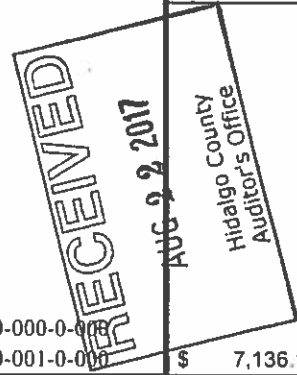
Part III: SUMMARY OF RECEIPT COLLECTION				
A. RECEIPTS ISSUED	SO-2017-02297	TO	SO-2017-02601	\$ 32,152.93
B. RECEIPTS ISSUED (Sub-Station)	SSE-2017-00302	TO	SSE-2017-00348	\$ 130.00
C. BAIL BOND FEES (JAIL)	F-2017-05514	TO	F-2017-06334	\$ 11,970.00
D. INTEREST EARNED				\$ -
TOTAL DUE TO THE COUNTY TREASURER				\$ 44,252.93

Part IV: SUMMARY OF FEE ALLOCATION			
TELEPHONE COMMISSIONS	MONTH		AMOUNT
A. VAC. Inc.	May-17	7-1100-360-00-000-001-0-000	\$ 24,906.83
B. VAC. Inc.		7-1100-360-00-000-001-0-000	\$ -
HOUSING OF PRISONERS			
A. Federal Bureau of Prisons		7-1100-342-30-280-000-0-000	\$ -
B. Federal Bureau of Prisons		7-1100-342-30-280-000-0-000	\$ -
C. US Marshals		7-1100-342-30-280-000-0-000	\$ -
D. US Marshals		7-1100-342-30-280-000-0-000	\$ -
E. Customs and Border Protection (Pharr)		7-1100-342-30-280-000-0-000	\$ -
TUITION FEES		7-1100-342-11-280-000-0-000	\$ -
GARAGEKEEPER FEES		7-1100-342-10-280-002-0-000	\$ 240.00
REIMBURSEMENT-JAIL-PHYSICIAN SRV		7-1100-423-21-280-002-0-331	\$ -
BAIL BOND FEES		7-1100-207-20-000-036-0-000	\$ 11,970.00
BAIL BOND FEE REFUNDS		7-1100-202-00-000-024-0-000	\$ (120.00)
OTHER SHERIFF'S FEES AND COSTS			
A. Serving Legal Process	\$ 4,590.00		
B. Sale of Stray Animals	\$ -		
C. Offense Reports/Insurance Reports	\$ 540.00		
D. Fingerprints	\$ 310.00		
E. Clearance Letters/Record checks	\$ 385.00		
F. Photo & Video Fees	\$ -		
G. Other "Order of Sale"	\$ 1,200.00		
H. Miscellaneous	\$ 111.10		
I. Overpayments	\$ -		
J. Interest Earned	\$ -		
Total Sheriff Fees (A through I)		7-1100-360-00-000-000-0-000 7-1100-342-10-280-001-0-000	\$ 7,136.10
TOTAL FEES PAYABLE TO THE COUNTY TREASURER			\$ 44,132.93

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

Emilia Muijs
 Hidalgo County Sheriff (or Designee)

Elena Suedendo
 Prepared by:



X-A, X10
 X-A1, X8, X11
 X6, X6-A3

X4, X2

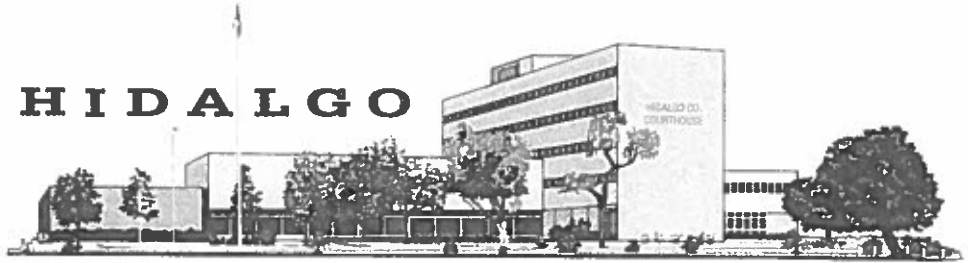
X2, X5
 X6, X6-A3
 X7

X8

X

COUNTY HIDALGO

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



EDINBURG, TEXAS 78539

September 21, 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 July 2017

Dear Ms. Chapa:

We conducted a limited scope review of the *Monthly Fees Report* and supporting documentation for the month of 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 our review was limited to collections reported by your office on the *Monthly Fees Report* for the month of 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 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. SMOLETERAY
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.

MOE 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, 449TH D.C.

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

Conclusion:

Total collections for the month of July 2017 were \$1,029.75. 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 Enfracio, CPA
County Auditor

cc: Valde Guerra, County Executive Officer

HIDALGO COUNTY DISTRICT JUDGES

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

RODOLFO DELGADO
JUDGE, 32nd D.C.

J. R. "BOBBY" FLORES
JUDGE, 134th 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, 379th D.C.
OVERSEER

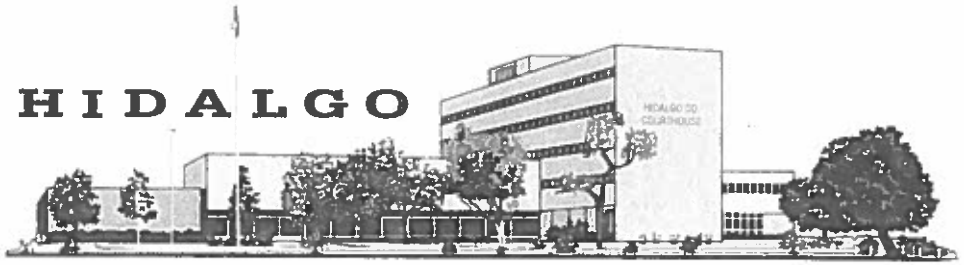
LETICIA LOPEZ
JUDGE, 389th D.C.

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

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

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

COUNTY *of* HIDALGO



EDINBURG, TEXAS 78539

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

September 21, 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 July 2017

Dear Mr. Garza:

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

HIDALGO COUNTY DISTRICT JUDGES

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

RODOLFO DELGADO
JUDGE, 83RD 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, 132ND 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 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 July 2017 were \$10,005.00. Based on the results of our review, we have concluded that fees collected were generally properly accounted and reported.

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

Respectfully,



Ray Eufrazio, CPA
County Auditor

cc: Valde Guerra, County Executive Officer

HIDALGO COUNTY DISTRICT JUDGES

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

RODOLFO DELGADO
JUDGE, 11TH D.C.

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

ROSE GUERRA REYNA
JUDGE, 206TH D.C.

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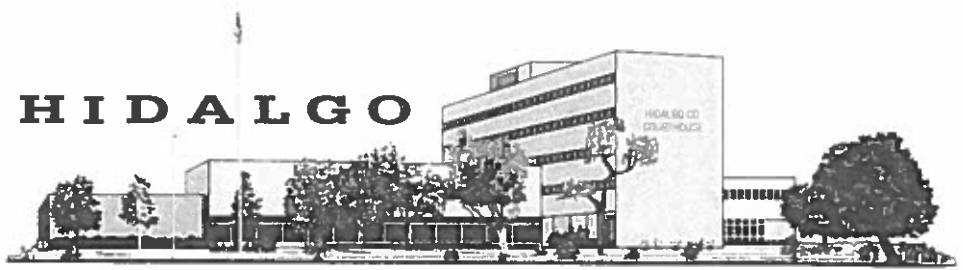
L. KENO VASQUEZ
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JUDGE, 430TH D.C.

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JUDGE, 449TH D.C.

COUNTY of HIDALGO

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



EDINBURG, TEXAS 78539

September 27, 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 July 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 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 month of July 2017. Our review was not intended to be a detailed study of every relevant control system, procedure, or transaction. Accordingly, the opportunities for improvement presented in this report may not be all-inclusive of areas where improvement could be made.

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

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

Methodology:

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

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

HIDALGO COUNTY DISTRICT JUDGES

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

RODOLFO DELGADO
JUDGE, 13th D.C.

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

ROSE GUERRA REYNA
JUDGE, 20th D.C.

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

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

NOÉ 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.

- 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 July 2017 were \$28,135.00. 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

We noted during our review that manual receipts 51251 through 51300 (an entire receipt book) were skipped and not used. The receipt book was checked-out from the County Auditor's Office on May 9, 2017. According to staff, the receipt book was misplaced. An employee is responsible for maintaining and safeguarding the receipt books. The receipt books are maintained in the employee's desk; however, when the employee is away, other employees have access to the receipt books. In addition, a log is not used to account for the official receipts.

The County Auditor's Office requires that departments designate an employee responsible for maintaining custody of the unissued official receipts in a secure place. Access to the secure place must be limited to as few employees as possible. A log must be used to record the sequence of official receipts issued, date issued, to whom issued, and date returned. This log should be used periodically to account for all official receipts.

Failure to ensure that unissued official receipts are properly secured and accounted for may result in the loss of County funds.

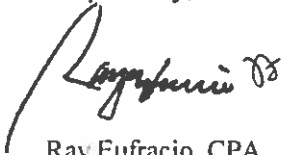
Recommendation:

Management should ensure that unissued official receipts are maintained in a secure place. At a minimum, the procedures noted above should be implemented.

Please provide a written management response to the observation noted above by October 13, 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
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, 312ND D.C.

NOÉ GONZALEZ
JUDGE, 370TH D.C.
OVERSEER

LETICIA LOPEZ
JUDGE, 389TH D.C.

L. KENO VASQUEZ
JUDGE, 391TH 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

September 21, 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 July 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 July 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 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 receipts issued followed a sequential order.

HIDALGO COUNTY DISTRICT JUDGES

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

RODOLFO DELGADO
JUDGE, 13TH D.C.

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

ROSE GUERRA REYNA
JUDGE, 20TH D.C.

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

MARIO E. RAMIREZ, JR.
JUDGE, 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.
- 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 July 2017 were \$24,957.50. 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, Fist Assistant Auditor, at ext. 4668, or me at ext. 4604.

Respectfully,



Ray Bufracio, CPA
County Auditor

cc: Valde Guerra, County Executive Officer

HIDALGO COUNTY DISTRICT JUDGES

LUIS M. SINGLETERRY
JUDGE, 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, 31st D.C.

NOE GONZALEZ
JUDGE, 37th D.C.

LETICIA LOPEZ
JUDGE, 38th D.C.

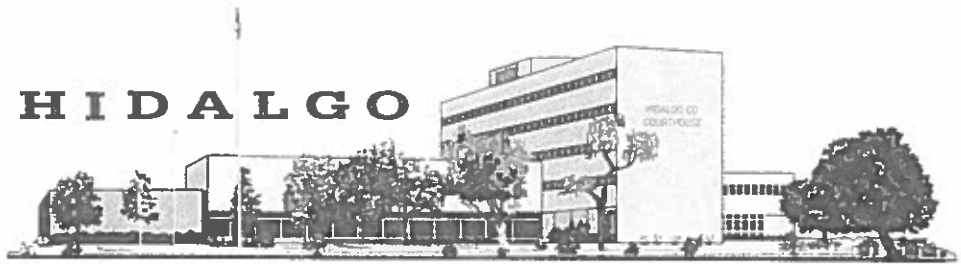
L. KENO VASQUEZ
JUDGE, 39th D.C.

ISRAEL RAMON, JR.
JUDGE, 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

September 21, 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 July 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 July 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 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 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, 13TH D.C.

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

ROSE GUERRA REYNA
JUDGE, 204TH D.C.

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

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

NOE GONZALEZ
JUDGE, 379TH D.C.
OVERSEER

LETICIA LOPEZ
JUDGE, 349TH D.C.

L. KENO VASQUEZ
JUDGE, 281TH D.C.

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

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

- 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.
- 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 July 2017 were \$12,954.50. 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:

We noted that the Constable's Office staff prepares both a manual receipt and an electronic receipt for each transaction utilizing Odyssey, the County's justice/receipting information system. On July 25, 2017, staff prepared manual receipt number 10727; however, an Odyssey receipt was not prepared until August 3, 2017. According to staff, the Constable's Office will discontinue the use of manual receipts effective October 1, 2017.

Hidalgo County has implemented Odyssey to be used as the official receipting system for the Constable's Office. The County Auditor's Office requires that a computerized receipting system be used, if available, to receipt collections. Manual receipts should only be utilized if the computerized receipting system is non-operational.

Failure to ensure that Odyssey is used as the official receipting system may result in the loss of County revenue.


Recommendation:

Management should ensure that only Odyssey receipts are prepared for each transaction. Manual receipts should only be utilized if the computerized receipt system is non-operational.

Please provide a written management response to the observation noted above by September 29, 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
County Auditor

cc: Valde Guerra, County Executive Officer

HIDALGO COUNTY DISTRICT JUDGES

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

September 21, 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 July 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 July 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 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 receipts issued followed a sequential order.
- Verified that procedures for voided receipts were properly followed.

HIDALGO COUNTY DISTRICT JUDGES

LUIS M. SHOLETERRY
JUDGE, 19TH D.C.

RODOLFO DELGADO
JUDGE, 19TH 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.

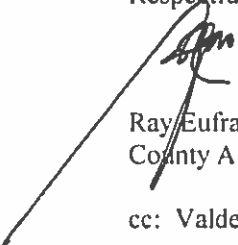
- Reviewed *Cashier's Daily Close-Out Reports/Daily Remittance Forms* (Close-Out Reports) to determine if fees collected were properly accounted and deposited with the financial institution in a timely manner.
- Verified that the collections per the *Monthly Fees Report* agreed to: 1.) total receipts 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 July 2017 were \$24,757.00. Based on the results of our review, we have concluded that fees collected were generally properly accounted and reported.

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

Respectfully,



Ray Eufrazio, CPA
County Auditor

cc: Valde Guerra, County Executive Officer

HIDALGO COUNTY DISTRICT JUDGES

LUIS M SINGLETERRY
JUDGE, 82ND D.C.

RODOLFO DELGADO
JUDGE, 83RD D.C.

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

ROSE GUERRA REYNA
JUDGE, 206TH D.C.

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

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

NOE GONZALEZ
JUDGE, 370TH D.C.
OVERSEER

LETICIA LOPEZ
JUDGE, 388TH D.C.

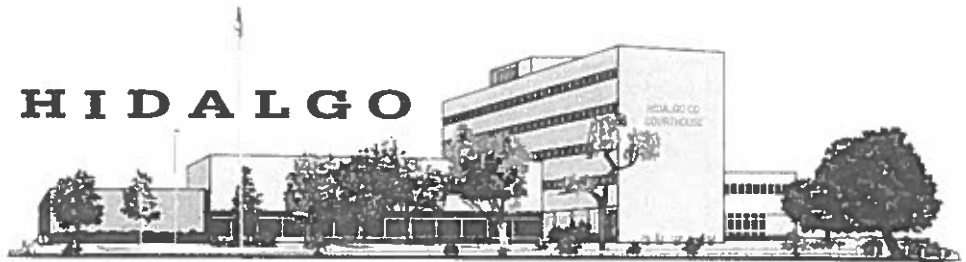
L. KENO VASQUEZ
JUDGE, 398TH D.C.

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

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

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

September 21, 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 July 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 July 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 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 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, 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 YASQUEZ
JUDGE, 39th D.C.

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

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

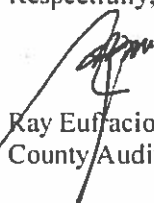
- Reviewed *Cashier's Daily Close-Out Reports/Daily Remittance Forms* (Close-Out Reports) to determine whether fees collected were properly accounted and deposited with the County Treasurer in a timely manner.
- Verified that the collections per the *Monthly Fees Report* agreed to total receipts issued 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 July 2017 were \$950.00. 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 Eufacio, CPA
County Auditor

cc: Valde Guerra, County Executive Officer

HIDALGO COUNTY DISTRICT JUDGES

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

RODOLFO DELGADO
JUDGE, 13th D.C.

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

ROSE GUERRA REYNA
JUDGE, 20th D.C.

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

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

NOE GONZALEZ
JUDGE, 37th D.C.

LETICIA LOPEZ
JUDGE, 38th D.C.

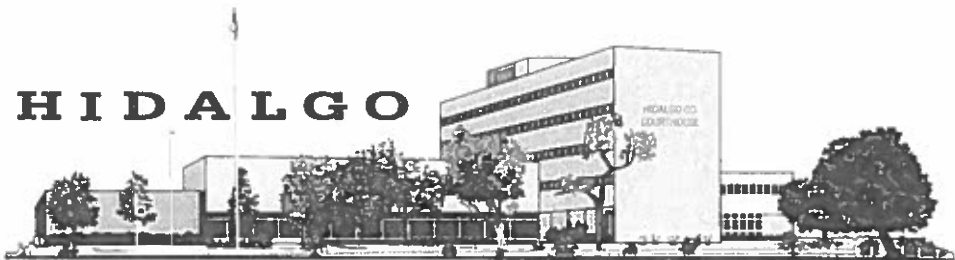
L. KENO VASQUEZ
JUDGE, 38th D.C.

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

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

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

September 21, 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 July 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 July 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 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 issued followed a sequential order.
- Verified that procedures for voided receipts were properly followed.

HIDALGO COUNTY DISTRICT JUDGES

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

RODOLFO DELGADO
JUDGE, 93RD D.C.

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

ROSE GUERRA REYNA
JUDGE, 204TH D.C.

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

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

NOE GONZALEZ
JUDGE, 370TH D.C.
OVERSEER

LETICIA LOPEZ
JUDGE, 389TH D.C.

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

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

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

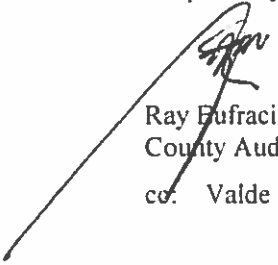
- Reviewed the *Revenue Detail Report by Account* generated from *alio* to determine if fees collected were properly accounted and deposited with the financial institution on or before the fifth business day after the day on which the funds were received.
- Verified that the collections per the *Monthly Fees Report* agreed to: 1.) total receipts issued by the department; 2.) total deposits made with the financial institution; and 3.) total receipts issued by the County Treasurer.
- Verified that the receipts issued and the *Monthly Fees Report* were properly completed.

Conclusion:

Total collections for the month of July 2017 were \$16,460.00. Based on the results of our review, we have concluded that fees collected were generally properly accounted and reported.

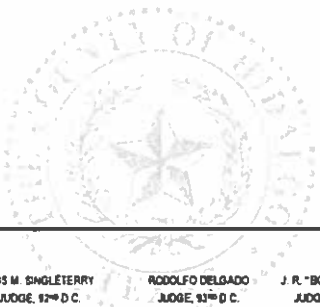
If you have any questions, please contact Corina Martinez, Internal Auditor I, at 318-2511 ext. 4624, Letty Chavez, Compliance Audit Supervisor, at ext. 4651, Arcy B. Duran, CPA, Director of Audit, at ext. 4645, Linda Fong, First Assistant Auditor, at ext. 4668, or me at ext. 4604.

Respectfully,



Ray Eufrazio, CPA
County Auditor

cc: Valde Guerra, County Executive Officer



HIDALGO COUNTY DISTRICT JUDGES

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

RODOLFO DELGADO
JUDGE, 13th D.C.

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

ROSE GUERRA REYNA
JUDGE, 206th D.C.

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

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

HOE GONZALEZ
JUDGE, 370th D.C.
OVERSEER

LETICIA LOPEZ
JUDGE, 389th D.C.

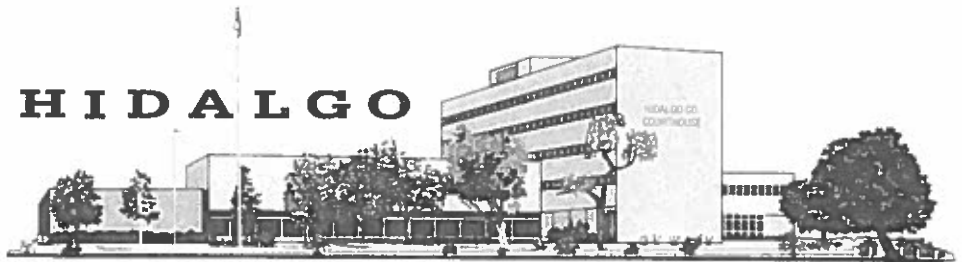
L. KENO VASQUEZ
JUDGE, 391st D.C.

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

September 21, 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 July 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 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 month of 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.

HIDALGO COUNTY DISTRICT JUDGES

LUIS W. SINGLETERRY
JUDGE, 97th 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, 377th D.C.
OVERSEER

LETICIA LOPEZ
JUDGE, 389th D.C.

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

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

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

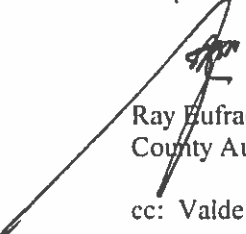
- Reviewed *Cashier's Daily Close-Out Reports/Daily Remittance Forms (Close-Out Reports)* to determine if fees collected were properly accounted and deposited with the financial institution on a daily basis.
- Verified that the collections per the *Monthly Fees Report* agreed to: 1.) total receipts issued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

Conclusion:

Total collections for the month of July 2017 were \$3,175.00. Based on the results of our review, we have concluded that fees collected were generally properly accounted and reported.

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

Respectfully,



Ray Eufrazio, CPA
County Auditor

cc: Valde Guerra, County Executive Officer

HIDALGO COUNTY DISTRICT JUDGES

LIAS 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

MARDO 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. BETHACOURT
JUDGE, 449TH D.C

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



EDINBURG, TEXAS 78539

September 21, 2017

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

Ref: Review of the Precinct 2 Swimming Pool *Monthly Fees Report* and Supporting Documentation
For the months of July 2017 and August 2017

Dear Commissioner Cantu:

We conducted a limited scope review of the Precinct 2 Swimming Pool *Monthly Fees Reports* and supporting documentation for the months of July 2017 and August 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 your office on the *Monthly Fees Reports* for the months of July 2017 and August 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 Reports*, and fee schedules. The following procedures were performed:

- Reviewed the submittal date of the *Monthly Fees Reports* 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 Reports* to ensure that the reports were signed by an authorized signatory as documented on the "Authorized Signatories Form."
- Verified the mathematical accuracy of the *Monthly Fees Reports* 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.

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, 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.

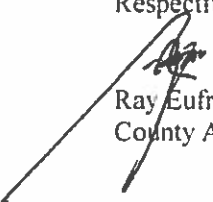
- Reviewed *Cashier's Daily Close-Out Report/ Daily Remittance Forms* (Close-Out Reports) to determine whether fees collected were properly accounted and deposited with the financial institution on a daily basis.
- Verified that the collections per the *Monthly Fee Reports* agreed to total receipts issued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

Conclusion:

Total collection for the months of July 2017 and August 2017 were \$636.00 and \$149.00, respectively. Based on the results of our review, we have concluded that fees collected were properly accounted and reported.

If you should have any questions please do not hesitate to contact Letty Chavez, Compliance Audit Supervisor, at 318-2511 ext. 4651 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 Eufrazio, CPA
County Auditor

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, 381TH D C

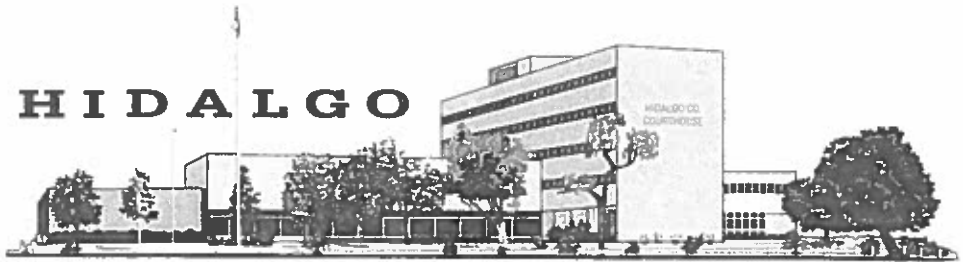
L KENO VASQUEZ
JUDGE, 398TH D C

ISRAEL RAMON, JR
JUDGE, 430TH D C

RENEE R. BETANCOURT
JUDGE, 448TH 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
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WEBSITE: www.co.hidalgo.tx.us/auditor



EDINBURG, TEXAS 78539

September 21, 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 July 2017

Dear Commissioner Flores:

We conducted a limited scope review of the Anzalduas Park *Monthly Fees Report* and supporting documentation for the month of 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 month of 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 improvements could be made.

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

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

Methodology:

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

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

HIDALGO COUNTY DISTRICT JUDGES

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

RODOLFO DELGADO
JUDGE, 93RD D.C.

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

ROSE QUERRA REYNA
JUDGE, 208TH D.C.

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

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

MOE GONZALEZ
JUDGE, 375TH D.C.
OVERSEER

LETICIA LOPEZ
JUDGE, 389TH D.C.

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

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

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

- Verified 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 July 2017 were \$1,108.00. 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 presentment of a County or law enforcement identification card. Although Commissioners Court may waive the collection of the park entrance fee under certain circumstances, evidence of a Commissioners Court waiver policy was not provided. According to the Anzalduas Park staff, a waiver policy will be presented to Commissioners Court.

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

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

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

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.

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, 449TH D.C.

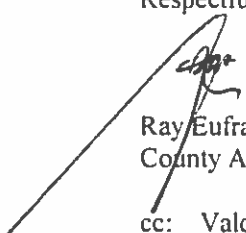
Recommendation:

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

Please provide a written management response to the observation noted above by September 29, 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.

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

LETHIA LOPEZ
JUDGE, 380TH D.C.

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

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

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

COUNTY of HIDALGO

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



EDINBURG, TEXAS 78539

September 21, 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 July 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 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 month of 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.

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.

ROSE GUERRA REYNA
JUDGE, 206TH D.C.

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

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

NOE GONZALEZ
JUDGE, 370TH D.C.
OVERSEER

LETICIA LOPEZ
JUDGE, 381TH D.C.

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

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

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

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

Conclusion:

Total collections for the month of July 2017 were \$34,200.00. Based on the results of our review, we have concluded that fees collected were properly accounted and reported; however, the system of internal controls for the collection and safeguarding of cash requires improvement as noted in the following observation.

Observation No. 1:

We noted during our review that permit numbers 39170, 28999, and 35229 were listed on the "Void Permit Log" as being replaced with new ones on July 10, 2017, July 14, 2017, and July 24, 2017, respectively; however, the permits were not voided and the new permits were not entered into the Solid Waste Disposal Program until August 29, 2017, August 8, 2017, and August 21, 2017, respectively. According to Precinct 4 staff, the permits were not voided and reissued in the Solid Waste Disposal Program at the time the new permit was issued to the constituent, in error.

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 must also be void (deactivated) and the new permit activated in the Solid Waste Disposal Program. This process should be done simultaneously before the new permit is issued to the constituent.

Failure to ensure that the void permit is deactivated and new permit is activated in the Solid Waste Disposal System may result in the loss of County funds. In addition, the constituent's permit will not function when scanned at the sanitation disposal site.


Recommendation:

Management should ensure that employees deactivate void permits and activate new permits in the Solid Waste Disposal Program.

Please provide a written management response to the observation noted above by September 29, 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
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, 370TH D.C.
OVERSEER

LETICIA LOPEZ
JUDGE, 389TH D.C.

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

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

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

COUNTY OF HIDALGO

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

September 1, 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 July 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 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 month of 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 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, 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, 488TH 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 July 2017 were \$44,252.93. Based on the results of our review, we have concluded that fees were generally properly accounted and reported. However, we noted that the system of internal controls for the collection and safeguarding of cash requires improvements as noted in the following observation.

Observation No. 1:

We noted during our review that *Odyssey* has been programmed to allow cashiers to backdate receipts. Receipt number SO-2017-02768 was backdated. As per staff, the receipt was issued with the incorrect fee code. The error was noted when preparing the *Monthly Fees Report* the following month. Therefore, to correct the fees, IT department and Tyler technologies advised the Sheriff's Office to void and reissue the receipt with the original date of issue in order to account for the funds in the month of July.

The County Auditor's Office requires that all cash received be promptly recorded and controlled using a pre-numbered official County receipt. In order to create an audit trail, the official County receipt must be noted with the actual date of issuance, payer's name, form of payment (e.g., cash, check, or credit card), amount, account name to be credited (fee code), description (e.g., case number and style of case number), and the initials or signature of the cashier. In addition, prior to issuing a receipt; the cashier must verify that all the information on the receipt is correct. Receipts should not be backdated. If a cashier makes an error, the receipt should be voided.


Allowing cashiers to backdate receipts increases the risk of loss of County funds.

Recommendation:

We recommend that management contact the Information Technology Department and request that *Odyssey* be programmed to prevent receipts from being backdated.

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

Respectfully,



Ray Zufracio, CPA
County Auditor

cc: Valde Guerra, County Executive Officer

HIDALGO COUNTY DISTRICT JUDGES

LUIS M. SNOLETERRY
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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ISRAEL RAMON, JR.
JUDGE, 430TH D.C.

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

COUNTY HIDALGO

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



EDINBURG, TEXAS 78539

September 20, 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 April 30, 2017 through July 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 ended April 30, 2017 through July 31, 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, 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 for the accounting of inmate trust funds requires improvement as noted below.

Observation No. 1:

As of July 31, 2017, the "Held in Trust" account had a cash balance of \$54,205.80 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 \$49,842.74 resulting in an unidentified variance of \$4,363.06. The Sheriff's Office conducted research to identify the owners of the unidentified variance and several checks were issued during the month of July; 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. 2:

The total amounts on the "Inmate Account Journal" generated from *Odyssey* for the months of April 2017 through July 2017 were \$131,789.27, \$138,900.18, \$139,376.07, and \$127,785.53, respectively. However; the total amounts on the "Commissary Sales" report generated from *Odyssey* for the months of April 2017 through July 2017 were \$131,785.86, \$138,876.57, \$139,374.68, and \$127,624.57, respectively.

The total amounts on the "Inmate Account Journal" and the "Commissary Sales" reports should agree; however, for the months of April 2017 through July 2017 there were variances of \$3.41, \$23.61, \$1.39, and \$160.96,

HIDALGO COUNTY DISTRICT JUDGES

LIFE 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, 40th D.C.

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

respectively. For the month of July, variances were due to adjustments made to inmate accounts for commissary sales deduction and to correct an inmate account with a negative balance. As for the remaining variances, Sheriff's Office could not provide a reason for the variances other than errors in reports generated by *Odyssey*. 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. 3:

The "Inmate Accounts with Balances" report as of July 31, 2017 included the names of 24 inmates with negative balances (see Exhibit A). The 24 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 24 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 24 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. 4:

We noted during our review that checks and receipts are not always being properly voided. At times, voided checks did not contain the reason for void, date the check was voided, and the signature of the supervisor approving the void. In addition, receipts are not being properly voided at the time of transaction and submitted along with the financial statements. Voided receipts are not stamped *Void* and filled out with all the required information until requested by the Auditor's Office.

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.

Recommendation:

Management should re-train staff regarding the proper procedures for voiding checks. At a minimum, the procedures listed above should be implemented.

Observation No. 5:

During the months of May 2017, June 2017 and July 2017, bills in the amount of \$50.00, \$10.00, and \$20.00, respectively, were detected by the bank as counterfeit. According to the Sheriff's Office, a counterfeit detection pen was used by the Sheriff's Office to detect the \$50.00 and \$20.00 counterfeit bills; however, since the counterfeit detection pen is not reliable, the bills were deposited to verify with the bank if the bills were in fact counterfeit. Once the Sheriff's Office was notified of the counterfeit bills, the inmate's accounts were adjusted; however, the Sheriff's Office was not able to trace the \$10.00 bill to an inmate.

The County Auditor's Office requires that cashiers examine all \$10.00, \$20.00, \$50.00, and \$100.00 bills and use reliable counterfeit detection equipment to detect counterfeit bills prior to issuing a receipt.

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, 312ND D.C.

NOE GONZALEZ
JUDGE, 370TH D.C.
OVERSEER

LETICIA LOPEZ
JUDGE, 389TH D.C.

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

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

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

Failure to ensure reliable counterfeit detection equipment is used to detect counterfeit bills may result in the loss or misuse of County funds.

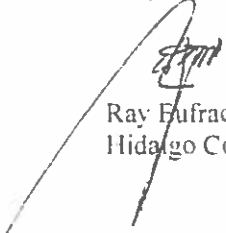
Recommendation:

Management should ensure that reliable counterfeit detection equipment is used to detect counterfeit bills. In addition, \$10.00 should be immediately replenished and deposited in the Sheriff's Inmate Trust bank account.

Please provide a management response to the observations noted above by September 29, 2017.

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

Respectfully,



Ray Eufrazio, CPA
Hidalgo County Auditor

Cc: Valde Guerra, County Executive Officer

HIDALGO COUNTY DISTRICT JUDGES

LUIS M. SINGLETERY JUDGE 32 ND D.C.	RODOLFO DELGADO JUDGE 33 RD D.C.	J. R. "BOBBY" FLORES JUDGE, 129 TH D.C.	POSE GUERRA REYNA JUDGE, 204 TH D.C.	JUAN R. PARTIDA JUDGE, 275 TH D.C.	MARIO E. RAMIREZ, JR. JUDGE, 332 ND D.C.	NCE GONZALEZ JUDGE, 370 TH D.C. OVERSEER	LETICIA LOPEZ JUDGE, 381 TH D.C.	L. NENO VASQUEZ JUDGE, 394 TH D.C.	ISRAEL RAMON, JR. JUDGE, 430 TH D.C.	PENCE R. BETANCOURT JUDGE, 443 TH D.C.
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COUNTY *of* HIDALGO

HIDALGO COUNTY AUDITOR'S OFFICE
Hidalgo County Administration Building
2808 South Business Highway 281
Edinburg, Texas 78539-6243
PHONE: (956) 318-2511
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EDINBURG, TEXAS 78539

September 8, 2017

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

Re: Review of Sheriff's Investigation Fund Financial Statements
For the month ended July 31, 2017

Dear Sheriff Guerra:

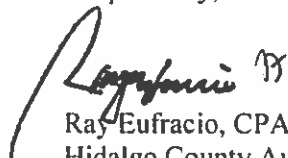
We conducted a limited scope review of the Sheriff's Investigation Fund financial statements for the month ended July 31, 2017 pursuant to Local Government Code §112.006 (a), §115.001, §115.002 (b), and §115.901. The objective of the review was to obtain limited assurance that the financial statements 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, 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 Eufrazio, CPA
Hidalgo 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, 208TH D.C.

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

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

NOE GONZALEZ
JUDGE, 370TH D.C.
OVERSEER

LETICIA LOPEZ
JUDGE, 389TH D.C.

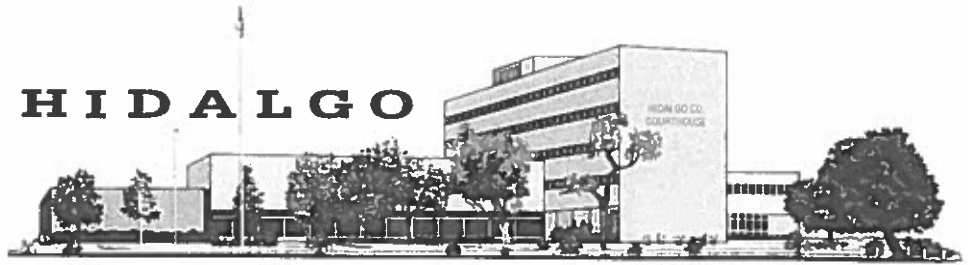
L. KENO VASQUEZ
JUDGE, 398TH D.C.

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

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

COUNTY *of* HIDALGO

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EDINBURG, TEXAS 78539

September 8, 2017

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

Re: Review of Sheriff's "B" Account Financial Statements
For the month ended July 31, 2017

Dear Sheriff Guerra:

We conducted a limited scope review of the "B" Account financial statements for the month ended July 31, 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 Eufrazio, CPA
Hidalgo County Auditor

cc: Valde Guerra, County Executive Officer

HIDALGO COUNTY DISTRICT JUDGES

LUIS M. SINGLETARY
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.

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JUDGE, 312ND D.C.

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JUDGE, 370TH D.C.
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JUDGE, 394TH D.C.

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

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

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EDINBURG, TEXAS 78539

September 21, 2017

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

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

Dear Mr. Rodriguez:

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

Scope:

The scope of the review was limited to collections reported by your office on the *Processing Fees Report* for the month of 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 *Processing Fees Report*, and fee schedules. The following procedures were performed:

- Reviewed the submittal date of the *Processing Fees Report* to the County Auditor's Office to determine if the report was received within five days after the last day of the month pursuant to Local Government Code §114.001 (b).
- Verified the signature on the *Processing Fees Report* to ensure that the report was signed by an authorized signatory as documented on the "Authorized Signatories Form."
- Verified the mathematical accuracy of the *Processing Fees Report* by footing and cross-footing the report.
- Verified that the sequence of receipts and checks issued per the *Processing Fees Report* agreed to *Odyssey's DA Receipt Journal Report* and *Check Transaction Register Report*. In addition, verified that receipts and checks issued followed a sequential order.

HIDALGO COUNTY DISTRICT JUDGES

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

RODOLFO DELOADO
JUDGE, 93rd D.C.

J. R. "BOBBY" FLORES
JUDGE, 109th 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, 388th D.C.

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

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

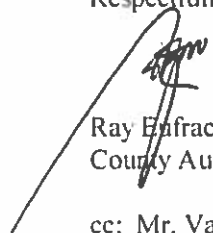
- Verified collections and disbursements per the *Processing Fees Report* agreed to *Odyssey's Hot Checks Receipt Journal Report*.
- Verified that collections received from the Community Supervision and Corrections Department were receipted and included on the *Processing Fees Report*.
- Verified that the collections per the *Processing Fees Report* agreed to total receipts issued and the deposits made to the Hot Check bank account.
- Verified that the processing fees per the *Processing Fees Report* were remitted to the County Treasurer's Office in a timely manner.
- Verified that procedures for voided receipts and checks were properly followed.
- Reviewed a random sample of receipts to ensure processing and merchant fees were properly collected and reported as required by Code of Criminal Procedure §102.007 and Business and Commerce Code §3.506 (b).
- Reviewed a random sample of receipts to determine if court costs collected were remitted to the applicable Justice of the Peace courts and receipted.

Conclusion:

Total collections for the month of July 2017 were \$85,987.92. 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 Eufrazio, CPA
County Auditor

cc: Mr. Valde Guerra, County Executive Office

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.

ROSÉ GUERRA REYNA
JUDGE, 206TH D.C.

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JUDGE, 275TH D.C.

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JUDGE, 388TH D.C.

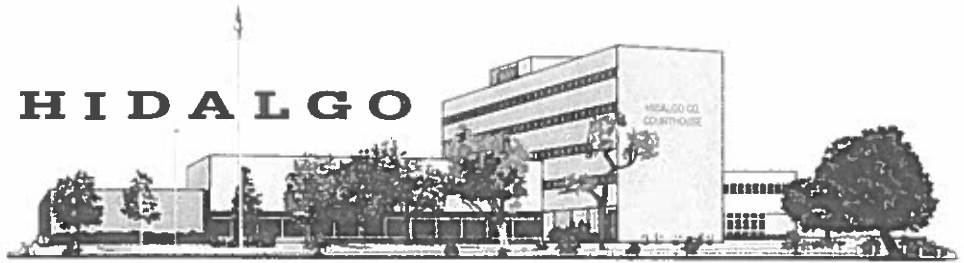
L. KENO VASQUEZ
JUDGE, 394TH D.C.

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

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

COUNTY *of* HIDALGO

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



EDINBURG, TEXAS 78539

September 21, 2017

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

Re: Review of the Hot Checks Fund Financial Statements
For the months ended May 31, 2017 through July 31, 2017

Dear Mr. Rodriguez:


We conducted a limited scope review of the Hot Checks Fund financial statements for the months ended May 31, 2017 through July 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 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 4604.

Respectfully,


Ray Cufracio, CPA
County Auditor

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

HIDALGO COUNTY DISTRICT JUDGES

LUIS M SINGLETERRY
JUDGE, 12th D.C.

KODOLFO DELGADO
JUDGE, 13th 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.

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JUDGE, 379th D.C.
OVERSEER

LETICIA LOPEZ
JUDGE, 389th D.C.

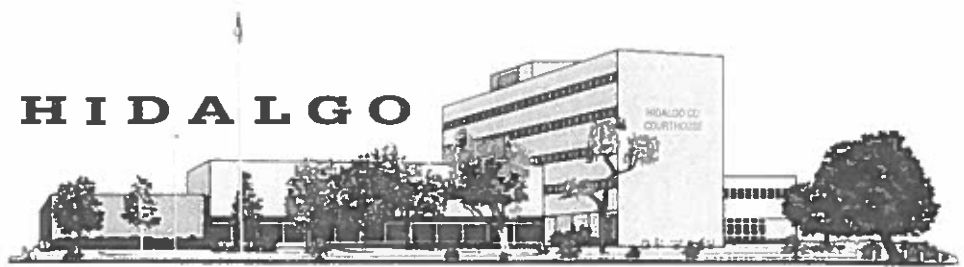
L. KENO VASQUEZ
JUDGE, 394th D.C.

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

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

COUNTY of HIDALGO

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EDINBURG, TEXAS 78539

September 21, 2017

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

Re: Review of the HIDTA Financial Statements
For the months ended May 31, 2017 through August 31, 2017

Dear Mr. Rodriguez:

We conducted a limited scope review of the HIDTA H.B. 65 (Chapter 59) financial statements for the months ended May 31, 2017 through August 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, nothing came to our attention that caused us to believe that the financial statements contained any material misstatement.

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

Respectfully,


Ray Efracio, CPA
County Auditor

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

HIDALGO COUNTY DISTRICT JUDGES

LUIS M SINGLETERRY
JUDGE, 92ND D.C.

RODOLFO DELGADO
JUDGE, 93RD D.C.

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

ROSE GUERRA REYNA
JUDGE, 206TH D.C.

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

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

NOE GONZALEZ
JUDGE, 370TH D.C.
OVERSEER

LETICIA LOPEZ
JUDGE, 389TH D.C.

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

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

RENÉE 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 28, 2017

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

Re: Cash Count
Audit No. 2017-41

We conducted a surprise cash count of the cash held at your office on August 21, 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:

Total cash on hand at the time of the cash count was \$205.00. Based on the results of our review, we have concluded that total cash on hand did reconcile to the total receipts issued for the day up to the time of the 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:

Separate locked cash drawers were not maintained by each employee responsible for handling collections. Instead, the Deputy Fire Marshals collect and receipt payments and transfer the collections to the Administrative Assistant II or Clerk III to place in the locked cash drawer. According to staff, it is not feasible for each employee to have a locked cash box since a change fund would need to be assigned to each employee and eight cash boxes would need to be consolidated at the end of the day.

The County Auditor's Office requires that separate locked cash drawers 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.

HIDALGO COUNTY DISTRICT JUDGES

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JUDGE, 139TH D.C.

ROSE GUERRA REINA
JUDGE, 204TH D.C.

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

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

NOE GONZALEZ
JUDGE, 370TH D.C.
OVERSEER

LETICIA LOPEZ
JUDGE, 189TH D.C.

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

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

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

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, 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 ensure that a separate locked cash drawer is assigned to each employee responsible for receipting collections may result in the loss or misuse of County funds.

Recommendation:

Management should ensure that a separate locked cash drawer is assigned to each employee responsible for receipting collections. In the alternative, if a locked cash drawer cannot be assigned to each employee, collections should only be received by either the Administrative Assistant II or Clerk III.

Observation No. 2:

We noted that all Deputy Fire Marshals have access to unused receipts. According to staff, since all the Deputy Fire Marshals are responsible for handling collections, the receipts need to be easily accessible.

The County Auditor's Office requires that unused receipts be safeguarded under lock and key. Access to the unused receipt books should be limited to as few employees as possible.

Failure to ensure that access to unused receipts is limited to as few employees as possible may result in the loss or misuse of County funds.

Recommendation:

Management should ensure that access to unused receipts is limited to as few employees as possible.

Observation No. 3:

We noted that security cameras were not installed in areas where cash collections and receipts are received and safeguarded. According to staff, they have contacted the IT Department to install security cameras.

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.

Failure to properly utilize security cameras increases the risk of loss or misuse of County funds.

Recommendation:

Management should ensure that security cameras are utilized where cash is receipted and safeguarded.

Observation No. 4:

We noted during our review that segregation of duties over the handling of collections requires improvement. The Administrative Assistant and Clerk perform the following incompatible duties:

- Custody: Receives money, issues receipts, opens and lists mail receipts, balances copies of receipts against the cash drawer, maintains a cash drawer, prepares deposits, and has access to the inventory of unused receipts
- Recording: Accounts for numerical sequence of cash receipts, maintains inventory log of unused receipts, and prepares reports of cash received
- Approving: Verifies that voided original receipts are kept and reviewed

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 the 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, maintaining inventory log of unused receipts, and preparing reports of cash received. In addition, the individuals previously noted should be different from the individual responsible for verifying that voided original receipts are kept and reviewed.

HIDALGO COUNTY DISTRICT JUDGES

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.

Please provide written management responses to the observations noted above by September 8, 2017.

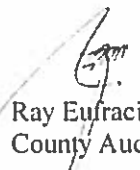
In addition, management should develop and implement procedures for the handling of cash and cash equivalent transactions. These procedures should include, at a minimum, the following:

- 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.

Please provide a copy of the written procedures by September 8, 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 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,



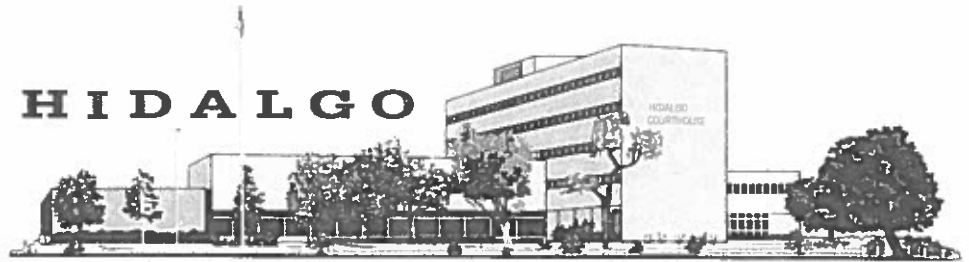
Ray Eufrazio, CPA
County Auditor

cc: Valde Guerra, County Executive Officer

HIDALGO COUNTY DISTRICT JUDGES

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



EDINBURG, TEXAS 78539

September 20, 2017

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

Re: Cash Count
Report No. 2017-45

Dear Constable Avila:

We conducted a surprise cash count of the cash held at your office on September 1, 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 collections 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:

At the time of the cash count, receipts had not been issued and collections had not been made. However, we noted that the system of internal controls for the collection and safeguarding of cash requires improvement as noted in the following observation.

Observation No. 1:

We noted during our review that segregation of duties over the handling of collections requires improvement. In addition, compensating controls to cover the lack of basic internal controls have not been implemented. The Administrative Assistant II 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 bank deposit, and has access to the inventory of unused receipts

HIDALGO COUNTY DISTRICT JUDGES

LUIS M SINGLETERRY
JUDGE, 92ND D.C.

RODOLFO DELgado
JUDGE, 93RD D.C.

L. 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, 389TH D.C.

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

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

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

- Recording: Accounts for numerical sequence of receipts, records receipts on cash received log, maintains inventory log of unused receipts, and prepares reports of cash received
- Authorization: Subsequently compares listed mail receipts to recorded receipts and verifies that voided original receipts are kept and reviewed

In addition, the Administrative Assistant I performs the following incompatible duties:

- Custody: Receives money, issues receipts, balances copies of receipts against the cash drawer, and maintains a cash drawer
- Recording: Accounts for numerical sequence of receipts, records receipts on cash received log, maintains inventory log of unused receipts, and prepares reports of cash received
- Authorization: Subsequently compares listed mail receipts to recorded receipts and verifies that voided original receipts are kept and reviewed

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 the cash drawer, maintaining a cash drawer, preparing bank deposit, and having access to the inventory of unused receipts should be different from the individual responsible for accounting for numerical sequence of receipts, recording receipts on cash received log, maintaining inventory log of unused receipts, and preparing reports of cash received. In addition, the individuals previously noted should be different from the individual responsible for subsequently comparing listed mail receipts to recorded receipts and verifying that voided original receipts are kept and reviewed.

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 ensure that incompatible duties are adequately segregated or that compensating controls are implemented 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.

Please provide a written management response to the observation noted above by September 29, 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;

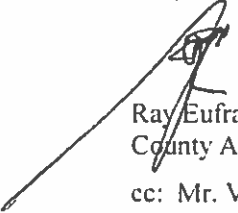
HIDALGO COUNTY DISTRICT JUDGES

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 September 29, 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 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, or me at ext. 4604.

Respectfully,



Ray Eufracio, 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, 13TH D.C.

ROSE GUERRA REYNA
JUDGE, 20TH D.C.

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

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

NOE GONZALEZ
JUDGE, 37TH D.C.
OVERSEER

LETICIA LOPEZ
JUDGE, 38TH D.C.

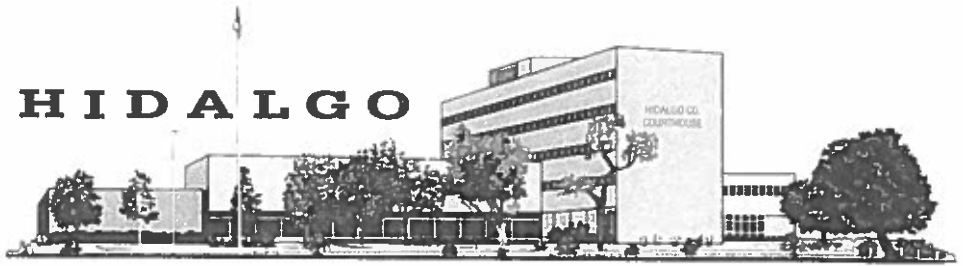
L. KENO VASQUEZ
JUDGE, 39TH D.C.

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

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

COUNTY of HIDALGO

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



EDINBURG, TEXAS 78539

September 7, 2017

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

Re: Cash Count
Report No. 2017-46

Dear Sheriff Guerra:

We conducted a surprise cash count of the cash held at the Sheriff's Office East Substation (Fee Account) on September 1, 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 \$70.00. Based on the results of our review, we have concluded that total cash on hand reconciled to the total receipts issued up to the time of the cash count and the approved change fund of \$50.00. However, the system of internal controls for the collection and safeguarding of cash requires improvement as noted in the following observations.

Observation No. 1:

We noted during our review that security cameras were not utilized in areas where cash was receipted and safeguarded. According to staff, security cameras are located throughout the office; however, not in the area where money is receipted and safeguarded.

The County Auditor's Office recommends that security alarms and/or security cameras be installed in areas where cash collections 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

HIDALGO COUNTY DISTRICT JUDGES

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JUDGE, 12th D.C.

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JUDGE, 13th D.C.

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

POSE GUERRA PEYNA
JUDGE, 10th D.C.

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

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JUDGE, 32nd D.C.

MOE GONZALEZ
JUDGE, 37th D.C.
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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.

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 in areas where cash is receipted and safeguarded increases the risk of loss or misuse of County funds.

Recommendation:

Management should ensure that security cameras are utilized in areas where cash is receipted and safeguarded.

Observation No. 2:

We noted during our review that if a shift change is necessary and collections are transferred from one employee to another, the collections are not counted in the presence of both parties and a receipt is not signed by the employee who accepted custody. According to staff, they were aware that collections needed to be counted and a receipt be signed during a shift change, but were not instructed by the Sheriff's Office administration to do so.

The County Auditor's Office requires that when cash is transferred from one person to another, the cash is counted in the presence of both parties. The amount should be recorded on a receipt, 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 ensure that a receipt is recorded and signed by the employee accepting custody of collections during the transfer of cash may result in the loss or misuse of County funds.

Recommendation:

Management should ensure that the transfer of collections during a shift change is recorded on a receipt and the receipt is signed by the employee accepting custody.

Observation No. 3:

We noted during our review that the reconciliation of collections receipted is done the following day. According to staff, the office collects until 5:00 PM (closing time) and reconciles receipted collections and change fund the following morning. In addition, according to staff, the "reconciliation witnessed by" section of the *Cashier's Daily Close-Out Report* is signed by a person that did not actually witness the reconciliation.

The County Auditor's Office requires that, each day, the cashiers reconcile the cash drawer against receipts issued and the change fund, using the *Cashier's Daily Close-Out Report*. The reconciliation must be witnessed by another person. The witness must confirm that the amount recorded by the cashier on *Part II Cash on Hand by Actual Count* agrees to the receipts issued and the change fund, if any. Any variances must be noted on the *Comments Section* with a detailed explanation. 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. The witness must enter the deposit slip number, the total amount to be deposited, and the general ledger account number to which the funds should be credited on *Part IV Summary of Deposits*. A cut-off time should be established for performing the daily close-out procedures. The department should continue to receipt cash collected after the established cut-off time. Cash collected after the established cut-off time should be safeguarded until it is deposited the next business day.

Failure to ensure that, each day, the cashiers reconcile the cash drawer against receipts issued and the change fund and the reconciliation is witnessed by another person may result in the loss or misuse of County funds.

Recommendation:

Management should ensure that, each day, the cashiers reconcile the cash drawer against receipts issued and the change fund, using the *Cashier's Daily Close-Out Report* and the reconciliation is witnessed by another person.

Please provide written management responses to the observations noted above by September 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 September 25, 2017. These procedures should include, at a minimum, the following:

- a. An office organizational chart;

HIDALGO COUNTY DISTRICT JUDGES

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

RODOLFO DELGADO
JUDGE, 94TH 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, 394TH D.C.

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

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

- 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

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

RODOLFO DELGADO
JUDGE, 13th D.C.

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

ROSÉ GUERRA REYNA
JUDGE, 206th D.C.

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

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

NOE DONZALEZ
JUDGE, 370th D.C.
OVERSEER

LETICIA LOPEZ
JUDGE, 389th D.C.

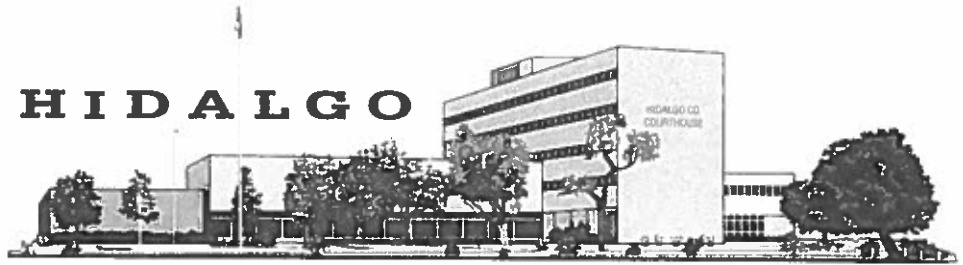
L. KENO VASQUEZ
JUDGE, 396th D.C.

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

RENEE R. BETANCOURT
JUDGE, 445th 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 31, 2017

The Honorable Norma G. Garcia
Hidalgo County Treasurer
2810 South Business Highway 281
Edinburg, TX 78539-6243

Re: Cash Count
Report No. 2017-555

Dear Ms. Garcia:

We conducted a surprise cash count of the cash held at the County Treasurer's Office on August 3, 2017 pursuant to 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:

Cash on hand at the time of the cash count, including credit memos, totaled \$6,866,870.28. Based on the results of our review, we have concluded that total cash on hand did not reconcile to the total receipts issued for the day up to the time of the cash count and the approved change fund of \$50.00. Cash on hand was \$557,552.94 over the total receipts issued (see Observation No. 1). In addition, 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:

Cash on hand was over by \$557,552.94 which consisted of 17 checks totaling \$119,545.87, 102 credit memos (deposits made by the department to the General Fund bank account) totaling \$438,272.07, and a shortage of \$265.00 due to a payment receipted twice. According to staff, over the counter collections received from departments and over the counter receipts are not always immediately receipted due to limited staff; however, once collections are receipted the receipt is sent to the department. In addition, it is a verbal policy of the

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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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JUDGE, 37th D.C.
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RENEE R. BETANCOURT
JUDGE, 44th D.C.

Treasurer's Office to conduct research to identify the proper account number for funds received for which the account number was not provided. If the account number cannot be identified within 2 days, the funds are received in the General Fund-Undistributed Receipts - County Treasurer account.

The County Treasurer staff received the 17 checks received from multiple departments on August 3, 2017. The 102 credit memos were received on August 7, 2017, August 10, 2017, August 14, 2017, August 15, 2017 and August 18, 2017.

Local Government Code Sec. 113.002 states, "the county treasurer shall keep an account of the receipts and expenditures of all money that the treasurer receives by virtue of the office and of all debts due to and owed by the county. The treasurer shall keep accurate, detailed accounts of all the transactions of the treasurer's office." In addition, the County Auditor's Office requires a cashier to immediately issue an official computer-generated or manual receipt when collections are received. Funds which are not immediately identifiable should be received into the General Fund-Undistributed Receipts - County Treasurer account (1100-227-30-000-021-0-000). Subsequently, research should be conducted and a formal request to distribute the funds to the proper general ledger account should be submitted to the County Auditor's Office.

Failure to ensure that collections received are immediately received may result in the loss or misuse of County funds and noncompliance with Local Government Code Sec. 113.002.

Recommendation:

Management should ensure that collections received are immediately received. At a minimum, the procedures noted above should be implemented.

Observation No. 2:

A notice stating "Gifts, gratuities, and/or tips will not be accepted" was not posted in a conspicuous location for the public's view. According to the Chief Deputy, the sign will be posted.

The County Auditor's Office requires that a notice stating "Gifts, gratuities, and/or tips will not be accepted" be posted in a conspicuous location for the public's view.

Failure to post the required notice increases the risk of loss or misuse of County funds.

Recommendation:

Management should ensure that a notice stating "Gifts, gratuities, and/or tips will not be accepted" is posted in a conspicuous location for the public's view.

Observation No. 3:

We noted during our review that the signature of the person responsible for verifying that an official County receipt was issued for each mail-in payment was not noted on the mail log. According to the Chief Deputy, the County Treasurer's Office will make improvements to the mail log and will submit the mail log to the County Auditor's Office for review before the log is implemented.

The County Auditor's Office requires that mail-in payments be listed on a daily mail log. The employee responsible for opening the mail and listing the mail-in payments must sign and date the mail log to document responsibility for verifying the cash received and preparing the listing. Mail-in payments must then be transferred to the cashier. After issuing a receipt for the mail-in payment, the cashier must enter the receipt date and receipt number issued for the mail-in payment on the mail log. The cashier must also sign and date the mail log to document responsibility for issuing the receipts. In addition, an employee other than the cashier should verify that an official County receipt was issued for each mail-in payment. The employee conducting this verification must sign and date the mail log to document responsibility for the verification.

Failure to ensure that the mail log is properly prepared may result in the loss or misuse of County funds.

Recommendation:

Management should ensure that the mail log is properly prepared. At a minimum, the procedures listed above should be implemented.

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Observation No. 4:

We noted during our review that the storage room used to safeguard unissued checks and employee payroll files is not limited to the employee responsible for maintaining custody of the unissued checks and employee payroll files. All County Treasurer employees have access to the storage room during working hours. At the end of the day, the storage room is locked by the Financial Data Specialist. According to the Chief Deputy, attempts to obtain a lock to secure the unissued checks will be made.

In addition, we noted deposit books are stored in the desk drawer of the person responsible for reconciling the day's collections and preparing the bank deposit. The desk drawer is locked at the end of the day; however, the desk drawer is not locked when the employee leaves the work area.

The County Auditor's Office requires that departments designate one employee responsible for maintaining custody of unissued checks and deposit books in a secure place. Access to the secure place must be limited to the employee responsible for maintaining custody of the unissued checks and deposit books and his/her backup.

Failure to ensure that access to unissued checks and deposit books is limited to as few employees as possible increases the risk of loss or misuse of County funds.

Recommendation:

Management should ensure that access to unissued checks and deposit books is limited to the employee responsible for maintaining custody of the unissued checks and deposit books and his/her backup.

Observation No. 5:

We noted during our review that segregation of duties over the handling of collections requires improvement. The Accountant II performs the following incompatible duties:

- o Custody: Opens and lists mail, balances copies of receipts against the cash drawer, and prepares bank deposits
- o Recording: Accounts for numerical sequence of receipts, reconciles bank statements, and prepares reports of cash received
- o Authorization: Compares listed mail receipts to recorded cash receipts and verifies that voided original receipts are kept and reviewed.

According to staff, due to a heavy work load and limited number of staff, proper segregation of duties over the handling of collections has not been implemented.

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 opening and listing mail, balancing copies of receipts against the cash drawer, and preparing bank deposits should be different from the individual responsible for the accounting of the numerical sequence of receipts, reconciling bank statements, and preparing reports of cash received. In addition, the individuals previously noted should be different from the individual responsible for comparing listed mail receipts to recorded cash receipts and verifying that voided original receipts are kept and reviewed.

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 ensure that incompatible duties are adequately segregated or that compensating controls are implemented increases the risk of loss or misuse of County funds.

HIDALGO COUNTY DISTRICT JUDGES

Recommendation:

Management should ensure that incompatible duties are adequately segregated such as those noted above. If incompatible duties cannot be adequately segregated, management should ensure that compensating controls are implemented.

Observation No. 6:

The username and password to gain access to the EJuror System, the electronic juror system, is shared between two employees. According to the Chief Deputy, the EJuror System is installed on the Financial Data Specialist's office computer and access to the EJuror system software is limited to printing checks. According to the Chief Deputy, only one username and password was granted to the County Treasurer's Office; a request for a new username and password has been submitted to the District Clerk's Office but a response has not been provided.

The Information Technologies (IT) Securities Policy requires that usernames and passwords not be shared. Failure to ensure that usernames and passwords are not shared may increase the risk of unauthorized access to the EJuror System.

Recommendation:

Management should ensure passwords are not shared. The County Treasurer's Office should submit another request for an additional username and password from the District Clerk's Office.

Observation No. 7:

We noted during our review that cashiers have access to modify receipts (i.e., receipt amount, payer name, payment description, and general ledger account number) that have been printed and issued to the payor but have not been posted to *alio*. Modifications are made without voiding the receipt and obtaining Supervisory approval.

Access controls provide management with reasonable assurance that data files and application programs are protected against unauthorized modification, disclosure, loss, or impairment. Access controls require users to authenticate themselves (through the use of unique user IDs and passwords) and limit the files and other resources that they can access and the actions that they can execute. For access controls to be effective, management must analyze the responsibilities of individual users and determine the type of access needed for the users to effectively fulfill their responsibilities. Access granted must be restricted to those authorized functions alone. Access authorizations and related controls should be monitored, maintained, and adjusted on an ongoing basis to accommodate for changes in a user's responsibilities (i.e. new hire, promotions, termination, and/or transfer of employees).

Failure to ensure access to modify receipts is not available to staff may result in the loss or misuse of County funds.

Recommendation:

Management should ensure that access to modify receipts is removed from the individuals who have cashiering responsibilities. If access controls cannot be implemented, compensating controls for receipts needing modifications should be implemented. Receipts should only be modified upon obtaining Supervisory approval. The erroneous receipt should be reprinted and the following information should be noted on the face of the receipt: marked "MODIFIED", an explanation for the modification, and the date the receipt was modified, along with the initials of both the supervisor and cashier. Please contact the County Auditor's Office for assistance in modifying *alio* access controls.

Please provide written management responses to the observations noted above by September 20, 2017.

In addition, please provide us with copies of the written procedures and internal controls established by your department for the handling of cash and cash equivalent transactions. The written 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, training that will be provided, and description of how segregation of duties will be maintained;

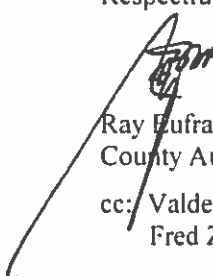
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- e. A complete start to finish description of the following:
 - 1. Process for accounting and safeguarding of the change fund, if any;
 - 2. Process for safeguarding cash until it is deposited;
 - 3. Process for accounting and safeguarding mail-in 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 September 20, 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 or would like to schedule a meeting to discuss this cash count, please contact Gricelda Quintero, Internal Auditor II, at (956) 318-2511, ext. 4643, Yvonne Torres, Revenue Audit Supervisor, ext. 4642, Arcy B. Duran, CPA, Director of Audit, ext. 4645, Linda Fong, First Assistant Auditor, at ext. 4668, or me at ext. 4604.

Respectfully,



Ray Eufracio, CPA
County Auditor

cc: Valde Guerra, County Executive Officer
Fred Zamarripa, Chief Deputy

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