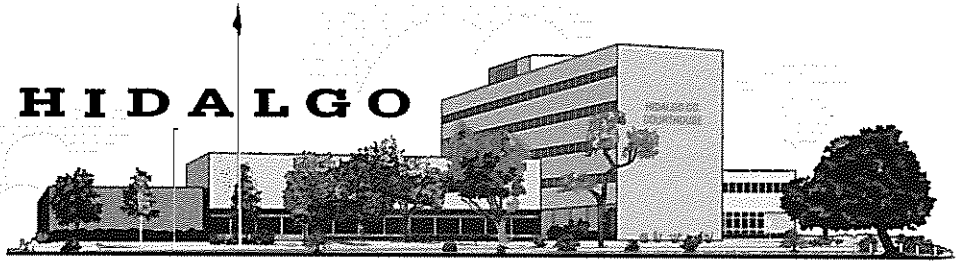


COUNTY of HIDALGO

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



EDINBURG, TEXAS 78539

November 14, 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	\$ 1,305.75	August 2017 Monthly Report
Ms. Angie Chapa, Law Librarian	\$ 1,118.50	September 2017 Monthly Report
Mr. Homero Garza, Fire Marshal	\$ 11,014.00	August 2017 Monthly Report
Mr. Eduardo Olivarez, Chief Administrator Officer Hidalgo County Health and Human Services Department	\$ 16,860.00	August 2017 Monthly Report
The Hon. Celestino Avila Jr. Constable Precinct No. 1	\$ 7,598.00	August 2017 Monthly Report
The Hon. Celestino Avila Jr. Constable Precinct No. 1	\$ 1,900.00	September 2017 Monthly Report
The Hon. Martin Cantu, Constable Precinct No. 2	\$ 6,517.50	August 2017 Monthly Report
The Hon. Lazaro Gallardo, Constable Precinct No. 3	\$ 8,579.00	August 2017 Monthly Report
The Hon. Atanacio Gaitan Jr, Constable Precinct No. 4	\$ 28,626.00	August 2017 Monthly Report
Mr. T.J. Arredondo, Director of Planning	\$ 23,400.00	August 2017 Monthly Report
The Hon. David L. Fuentes, Commissioner Precinct No. 1	\$ 26,225.00	July 2017 Monthly Report/ Sanitation Program
The Hon. David L. Fuentes, Commissioner Precinct No. 1	\$ 30,150.00	August 2017 Monthly Report/ Sanitation Program
The Hon. Eduardo Cantu, Commissioner Precinct No. 2	\$ 8,900.00	August 2017 Monthly Report/ Sanitation Program
The Hon. Jose M. Flores, Commissioner Precinct No. 3	\$ 396.00	August 2017 Monthly Report/ Anzalduas Park
The Hon. Jose M. Flores, Commissioner Precinct No. 3	\$ 1,272.00	September 2017 Monthly Report/ Anzalduas Park
The Hon. Joseph Palacios, Commissioner Precinct No. 4	\$ 38,800.00	August 2017 Monthly Report/ Sanitation Program

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 months of Aug. and Sept. 2017
Mr. Homero Garza, Fire Marshal	Review of Monthly Fees Report and Supporting Documentation for the month of August 2017

HIDALGO COUNTY DISTRICT JUDGES

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

RODOLFO DELGADO
 JUDGE, 13TH D.C.

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

ROSE GUERRA REYNA
 JUDGE, 20TH D.C.

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

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

NOE GONZALEZ
 JUDGE, 37TH D.C.
 OVERSEER

LETICIA LOPEZ
 JUDGE, 38TH D.C.

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

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

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

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 August 2017
The Hon. Celestino Avila Jr. Constable Precinct No. 1	Review of the Monthly Fees Report and Supporting Documentation for the months of Aug. and Sept. 2017
The Hon. Martin Cantu, Constable Precinct No. 2	Review of Monthly Fees Report and Supporting Documentation for the month of August 2017
The Hon. Lazaro Gallardo, Constable Precinct No. 3	Review of Monthly Fees Report and Supporting Documentation for the Month of August 2017
The Hon. Atanacio Gaitan Jr, Constable Precinct No. 4	Review of Monthly Fees Report and Supporting Documentation for the month of August 2017
Mr. T.J. Arredondo, Director of Planning	Review of the Planning Department's Monthly Fees Report for the month of August 2017
The Hon. David L. Fuentes, Commissioner Precinct No. 1	Review of the Precinct 1 Sanitation Program Monthly Fees Report and Supporting Documentation for the months of July and August 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 August 2017
The Hon. Jose M. Flores, Commissioner Precinct No. 3	Review of Anzalduas Park Monthly Fee Reports and Supporting Documentation for the months of August and September 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 August 2017
The Hon. Gilberto Saenz, Justice of the Peace Pct. 1 Pl 1	Review of Monthly Fines and Fees Report and Supporting Documentation for the month of July 2017
The Hon. Jesus E. Morales, Justice of the Peace Pct. 1 Pl. 2	Review of Monthly Fines and Fees Report and Supporting Documentation for the month of July 2017
The Hon. Bobby Contreras, Justice of the Peace Pct. 2 Pl 1	Review of Monthly Fines and Fees Report and Supporting Documentation for the month of July 2017
The Hon. Jaime J. Munoz, Justice of the Peace Pct. 2 Pl 2	Review of Monthly Fines and Fees Report and Supporting Documentation for the month of July 2017
The Hon. Luis Garza, Justice of the Peace Pct. 3 Pl 1	Review of Monthly Fines and Fees Report and Supporting Documentation for the month of July 2017
The Hon. Marcos Ochoa, Justice of the Peace Pct. 3 Pl 2	Review of Monthly Fines and Fees Report and Supporting Documentation for the month of July 2017
The Hon. Charlie Espinoza, Justice of the Peace Pct. 4 Pl. 1	Review of Monthly Fines and Fees Report and Supporting Documentation for the month of July 2017
The Hon. Homero A. Jasso, Justice of the Peace Pct. 4 Pl. 2	Review of Monthly Fines and Fees Report and Supporting Documentation for the month of July 2017
The Hon. Laura Hinojosa, Hidalgo County District Clerk	Review of Monthly Fines and Fees Report and Supporting Documentation for the month of July 2017
The Hon. Ricardo Rodriguez, Jr., Criminal District Attorney	Review of the H.B. 65 Financial Statements for the months ended June 30, 2017 through August 31, 2017
The Hon. Pablo Villarreal, Jr., RTA Hidalgo County Tax Assessor/Collector	Review of Delinquent Tax Attorney Payment Request – August 2017 Report No. 2017-51
The Hon. Pablo Villarreal, Jr., RTA Hidalgo County Tax Assessor/Collector	Review of Delinquent Tax Attorney Payment Request – September 2017 Report No. 2017-59
Mr. Luciano Ozuna Jr., City Manager, City of Alamo	Tax Increment Reinvestment Zone No. 1, Alamo, Texas Report No. 2017-62
Mr. T.J. Arredondo, Director of Planning	Weslaco Office Cash Count Report No. 2017-47
The Hon. David L. Fuentes, Commissioner Precinct No. 1	Weslaco Sanitation Cash Count Report No. 2017-50
The Hon. Jose M. Flores, Commissioner Precinct No. 3	Anzalduas Park Cash Count Report No. 2017-52
The Hon. Eddie Guerra, Hidalgo County Sheriff	Investigation Fund Cash Count Report No. 2017-55

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.

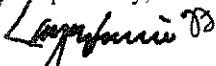
L. KENO VASQUEZ
JUDGE, 398TH D.C.

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

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

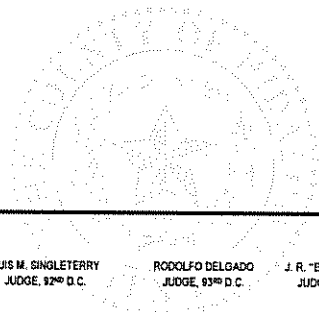
The Hon. Eddie Guerra, Hidalgo County Sheriff	Regular Trust Cash Count Report No. 2017-56
The Hon. Eddie Guerra, Hidalgo County Sheriff	Sheriff's Fee Cash Count Report No. 2017-57
Mr. Eduardo Olivarez, Chief Administrator Officer Hidalgo County Health and Human Services Department	Environmental Health Division – On-Site Sewage Facilities Cash Count Audit No. 2017-60
Mr. Eduardo Olivarez, Chief Administrator Officer Hidalgo County Health and Human Services Department	Environmental Health Division-Restaurant Health Permit Cash Count Audit No. 2017-61
The Hon. Pablo Villarreal, Jr., RTA Hidalgo County Tax Assessor/Collector	Alamo Motor Vehicle Substation Cash Count Report No. 2017-529
Mr. Arnold K. Patrick, Director Community Supervision and Corrections Department	Cash Count Report No. 2017-553
The Hon. Pablo Villarreal, Jr., RTA Hidalgo County Tax Assessor/Collector	Weslaco Tax Office Cash Count Audit No. 2017-557
The Hon. Pablo Villarreal, Jr., RTA Hidalgo County Tax Assessor/Collector	Alamo Tax Office Cash Count Report No. 2017-559
The Hon. Pablo Villarreal, Jr., RTA Hidalgo County Tax Assessor/Collector	Mission Tax Office Cash Count Audit No. 2017-561

Respectfully,



Ray Eufrazio, CPA
 Hidalgo County Auditor

Attachments



HIDALGO COUNTY DISTRICT JUDGES

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

RODOLFO DELGADO
 JUDGE, 93RD D.C.

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

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

NOE GONZALEZ
 JUDGE, 370TH D.C.
 OVERSEER

LETICIA LOPEZ
 JUDGE, 389TH D.C.

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

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

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

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

PBC

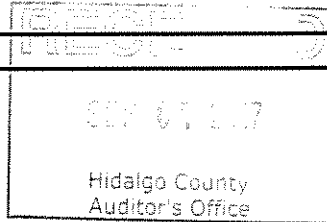
PART I: SUMMARY OF MONTHLY COLLECTIONS

A	B Receipt Date	C Law Library Receipt # Sequence		E Total Collected	F COUNTY TREASURER			I OVER/ (SHORT)
		G BEG #	D END #		F Receipt Amount	G Receipt No.	H Receipt Date	
1	1-Aug-17	60549	60554	\$ 26.25	\$ 26.25	213305	08/02/17	-
2	2-Aug-17	60555	60558	\$ 36.25	\$ 36.25	213422	08/04/17	-
3	3-Aug-17	60559	60561	\$ 51.00	\$ 51.00	213423	08/04/17	-
4	4-Aug-17	60562	60568	\$ 24.50	\$ 24.50	213545	08/09/17	-
5	5-Aug-17	0	0	\$ -				-
6	6-Aug-17	0	0	\$ -				-
7	7-Aug-17	60569	60576	\$ 87.25	\$ 87.25	213546	08/09/17	-
8	8-Aug-17	60577	60580	\$ 79.00	\$ 79.00	213547	08/09/17	-
9	9-Aug-17	60581	60586	\$ 36.75	\$ 36.75	213642	08/11/17	-
10	10-Aug-17	60587	60594	\$ 78.75	\$ 78.75	213643	08/11/17	-
11	11-Aug-17	60595	60597	\$ 26.75	\$ 26.75	213719	08/15/17	-
12	12-Aug-17	0	0	\$ -				-
13	13-Aug-17	0	0	\$ -				-
14	14-Aug-17	60598	60604	\$ 52.25	\$ 52.25	213720	08/15/17	-
15	15-Aug-17	60605	60609	\$ 86.75	\$ 86.75	213873	08/18/17	-
16	16-Aug-17	60610	60616	\$ 68.00	\$ 68.00	213877	08/18/17	-
17	17-Aug-17	60617	60622	\$ 45.25	\$ 45.25	213872	08/18/17	-
18	18-Aug-17	60623	60628	\$ 46.50	\$ 46.50	214077	08/24/17	-
19	19-Aug-17	0	0	\$ -				-
20	20-Aug-17	0	0	\$ -				-
21	21-Aug-17	60629	60633	\$ 66.00	\$ 66.00	214078	08/24/17	-
22	22-Aug-17	60634	60640	\$ 59.50	\$ 59.50	214079	08/24/17	-
23	23-Aug-17	60641	60644	\$ 21.50	\$ 21.50	214111	08/24/17	-
24	24-Aug-17	60645	60650	\$ 30.25	\$ 30.25	214170	08/25/17	-
25	25-Aug-17	60651	60653	\$ 32.50	\$ 32.50	214205	08/29/17	-
26	26-Aug-17	0	0	\$ -				-
27	27-Aug-17	0	0	\$ -				-
28	28-Aug-17	60654	60660	\$ 62.75	\$ 62.75	214203	08/29/17	-
29	29-Aug-17	60661	60668	\$ 71.50	\$ 71.50	214273	08/30/17	-
30	30-Aug-17	60669	60679	\$ 147.25	\$ 147.25	214314	08/31/17	-
31	31-Aug-17	60680	60689	\$ 69.25	\$ 69.25	214357	09/01/17	-

TOTAL RECEIPTS AND FUNDS COLLECTED 1,305.75 *X* *125* 0.00
 LESS: REIMBURSEMENTS 0.00 FOR RECEIPT #(s): _____
 TOTAL REVENUE COLLECTIONS 1,305.75 *X*

PART II: SUMMARY OF YEARLY COLLECTIONS:

January	\$ 1,269.00	July	\$ 1,029.75
February	\$ 1,333.00	August	\$ 1,305.75 <i>A</i>
March	\$ 1,499.50	September	\$ -
April	\$ 1,250.00	October	\$ -
May	\$ 1,543.25	November	\$ -
June	\$ 1,241.25	December	\$ -
(1) Subtotal	\$ 8,136.00	(2) Subtotal	\$ 2,335.50
		Total (1+2)	\$ 10,471.50 <i>X</i>


 RECEIVED
 SEP 07 2017
 Hidalgo County
 Auditor's Office

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

Angie Chapal
 LAW LIBRARIAN OF HIDALGO COUNTY, TX

HIDALGO COUNTY AUDITOR'S OFFICE
 APPROVED BY: *Boye*
 DATE: *9/18/17*

XI

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

PBC

PART I: SUMMARY OF MONTHLY COLLECTIONS

A	B	C		D	E	F			G	H	I
		Law Library Receipt #		Total	Collected	COUNTY TREASURER			OVER/ (SHORT)		
		Receipt	Sequence			Receipt	Receipt	Receipt			
Date	BEG #	END #		Amount	No.	Date					
1	1-Sep-17	60690	△	△ 60695	\$ 58.25	\$ 58.25	214498	09/06/17	-		
2	2-Sep-17	0		0	\$ -				-		
3	3-Sep-17								-		
4	4-Sep-17	Holiday		0	\$ -				-		
5	5-Sep-17	60696	△	△ 60702	\$ 52.00	52.00	214499	09/06/17	-		
6	6-Sep-17	60703	△	△ 60709	\$ 48.00	48.00	214604	09/08/17	-		
7	7-Sep-17	60710	△	△ 60713	\$ 39.25	39.25	214606	09/08/17	-		
8	8-Sep-17	60714	△	△ 60719	\$ 31.50	31.50	214789	09/13/17	-		
9	9-Sep-17	0		0	\$ -				-		
10	10-Sep-17	0		0	\$ -				-		
11	11-Sep-17	60720	△	△ 60726	\$ 54.00	54.00	214790	09/13/17	-		
12	12-Sep-17	60727	△	△ 60732	\$ 58.25	58.25	214791	09/13/17	-		
13	13-Sep-17	60733	△	△ 60736	\$ 41.75	41.75	214881	09/15/17	-		
14	14-Sep-17	60739	△	△ 60745	\$ 48.00	48.00	214882	09/15/17	-		
15	15-Sep-17	60746	△	△ 60753	\$ 96.25	96.25	215062	09/21/17	-		
16	16-Sep-17	0		0	\$ -				-		
17	17-Sep-17			0	\$ -				-		
18	18-Sep-17	60754	△	△ 60764	\$ 80.50	80.50	215063	09/21/17	-		
19	19-Sep-17	60765	△	△ 60776	\$ 110.25	110.25	215064	09/21/17	-		
20	20-Sep-17	60777	△	△ 60784	\$ 53.25	53.25	215065	09/21/17	-		
21	21-Sep-17	60785	△	△ 60788	\$ 26.50	26.50	215134	09/22/17	-		
22	22-Sep-17	60789	△	△ 60795	\$ 65.25	65.25	215208	09/26/17	-		
23	23-Sep-17	0		0	\$ -				-		
24	24-Sep-17	0		0	\$ -				-		
25	25-Sep-17	60796	△	△ 60802	\$ 58.25	58.25	215209	09/26/17	-		
26	26-Sep-17	60803	△	△ 60808	\$ 67.50	67.50	215319	09/28/17	-		
27	27-Sep-17	60809	△	△ 60810	\$ 13.00	13.00	215321	09/28/17	-		
28	28-Sep-17	60811	△	△ 60818	\$ 35.75	35.75	215455	10/03/17	-		
29	29-Sep-17	60819	△	△ 60827	\$ 81.00	81.00	215456	10/03/17	-		
30	30-Sep-17	0		0	\$ -				-		
31	1-Oct-17	0		0	\$ -				-		

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 2017 OCT 3 PM 4 55

TOTAL RECEIPTS AND FUNDS COLLECTED 1,118.50
LESS: REIMBURSEMENTS 0.00 FOR RECEIPT #(s): _____
TOTAL REVENUE COLLECTIONS 1,118.50

PART II: SUMMARY OF YEARLY COLLECTIONS:

January	\$ 1,269.00	July	\$ 1,029.75
February	\$ 1,333.00	August	\$ 1,305.75
March	\$ 1,499.50	September	\$ 1,118.50
April	\$ 1,250.00	October	\$ -
May	\$ 1,543.25	November	\$ -
June	\$ 1,241.25	December	\$ -
(1) Subtotal	\$ 8,136.00	(2) Subtotal	\$ 3,454.00

HIDALGO COUNTY AUDITOR'S OFFICE
 APPROVED BY: *[Signature]*
 DATE: *10/16/17*

Total (1+2) \$ 11,590.00

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

[Signature]
 LAW LIBRARIAN OF HIDALGO COUNTY, TX

XI

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

	APPLICANT	RECEIPT	☑	☑	☑	TYPE OF	TREASURER	AMOUNTS DUE TO
DATE	NAME	NUMBER	Cash	Check	MO	SERVICE	RECEIPT	COUNTY
08/01/17	VICENTE TREVIÑO	16162 A	X [✓]			BURN PERMIT L	213365 A	\$25.00 L
08/01/17	PROCORO CARRIZAL	16163 A	X [✓]			BURN PERMIT A	213365 L	\$25.00 L
08/01/17	ROEL RIOS	16164 A	X [✓]			BURN PERMIT A	213365 L	\$25.00 L
08/01/17	JUAN SILVA	16165 A	X [✓]			BURN PERMIT A	213365 L	\$25.00 L
08/02/17	VIRGINIA ROMERO	16166 A	X [✓]			BUSINESS OCCUPANCY A	213366 L	\$75.00 L
08/02/17	NANCY CORTEZ	16167 A		X [✓]		BUSINESS OCCUPANCY A	213366 L	\$75.00 L
08/02/17	ALFONSO CASTRO	16168 A	X [✓]			BUSINESS OCCUPANCY A	213366 L	\$75.00 L
08/02/17	PEDRO DE LUNA	16169 A	X [✓]			BUSINESS OCCUPANCY A	213366 L	\$75.00 L
08/02/17	DAGOBERTO TREVIÑO	16170 A		X [✓]		COMMERCIAL BURN PERMIT A	213366 L	\$100.00 L
08/02/17	GONZALO OYERVIDES	16171 A	X [✓]			BUSINESS OCCUPANCY A	213366 L	\$75.00 L
08/02/17	JULIO LOPEZ	16172 A	X [✓]			BUSINESS OCCUPANCY A	213366 A	\$75.00 L
08/02/17	JULIO LOPEZ	16173 A	X [✓]			BUSINESS OCCUPANCY A	213366 L	\$75.00 L
08/02/17	DORA ESPINOZA	16174 A	X [✓]			BUSINESS OCCUPANCY A	213366 A	\$75.00 L
08/02/17	SAFEGUARD MAYRA LOPEZ	16175 A		X [✓]		FIRE ALARM SYSTEM PERMIT L	213366 L	\$100.00 L
08/02/17	JOSE GONZALEZ	16176 A	X [✓]			BUSINESS OCCUPANCY A	213366 L	\$75.00 L
08/02/17	MIGDALIA RODRIGUEZ	16177 A	X [✓]			BUSINESS OCCUPANCY A	213366 A	\$75.00 L
08/02/17	ABIEL & ADOLFO SOLIS	16178 A	X [✓]			BUILDING PERMIT A	213366 L	\$200.00 L
08/02/17	ESMERALDA ARIZMENDI	16179 A	X [✓]			BUSINESS OCCUPANCY A	213366 L	\$75.00 L
08/02/17	PATRICIA DIAZ	16180 A	X [✓]			BURN PERMIT A	213366 L	\$25.00 L
08/02/17	FIRE SYSTEMS OF TEXAS TIMOTHY LYCHOPEN	16181 A		X [✓]		SPRINKLER SYSTEM PERMIT A	213366 L	\$150.00 L
08/02/17	ARMINDA GARZA	16182 A	X [✓]			BUSINESS OCCUPANCY A	213366 L	\$75.00 L

08/02/17	DANIEL GARZA PROTECH	16183	X		FIRE ALARM SYSTEM PERMIT	213366	\$100.00
08/02/17	STRIPES LLC	16184	X		BUSINESS OCCUPANCY	213366	\$75.00
08/02/17	MARIA GARCIA	16185	X		BURN PERMIT	213366	\$25.00
08/02/17	JAIME VELIZ	16186	X		BURN PERMIT	213366	\$25.00
08/02/17	SMITH SECURITY GROUP	16187	X		FIRE ALARM SYSTEM PERMIT	213366	\$100.00
08/02/17	JULIAN SILVA III	16188	X		BUSINESS OCCUPANCY	213366	\$75.00
08/02/17	MIGUEL VICENCIO	16189	X		BUSINESS OCCUPANCY	213366	\$75.00
08/03/17	THOMAS GREEN	16190	X		BURN PERMIT	213465	\$25.00
08/03/17	ROEL RIOS	16191	X		BURN PERMIT	213465	\$25.00
08/03/17	PATRICIA LINTON	16192	X		COMMERCIAL BURN PERMIT	213465	\$100.00
08/04/17	SUMER NEUHAUS	16193	X		BURN PERMIT	213466	\$25.00
08/04/17	PERLA HINOJOSA	16194	X		BURN PERMIT	213466	\$25.00
08/04/17	VOID	16195	VOID	VOID	VOID	213466	VOID
08/07/17	MARIA D. HERNANDEZ	16196	X		BURN PERMIT	213622	\$25.00
08/07/17	TERESO MURANO	16197	X		BURN PERMIT	213622	\$25.00
08/07/17	ZACK KRIEGER	16198	X		BURN PERMIT	213622	\$25.00
08/07/17	REYNALDO MARTINEZ	16199	X		BURN PERMIT	213622	\$25.00
08/07/17	HECTOR TELLEZ	16200	X		BURN PERMIT	213622	\$25.00
08/08/17	MARIA VENECIA	16201	X		BURN PERMIT	213623	\$25.00
08/08/17	LILIA ELIZONDO	16202	X		BURN PERMIT	213623	\$25.00
08/08/17	OLYMPIA LUNA	16203	X		BURN PERMIT	213623	\$25.00
08/08/17	ROSAELIA GONZALEZ	16204	X		BURN PERMIT	213623	\$25.00
08/08/17	JUAN GONZALEZ	16205	X		BURN PERMIT	213623	\$25.00
08/08/17	JACQUELINE ACEVEDO	16206	X		BURN PERMIT	213623	\$25.00

Xla

08/08/17	ARTEMIO RAMIREZ	16207 A	X ✓			BURN PERMIT L	213623 F	\$25.00 F
08/08/17	JESUS PERRET	16208 A	X ✓			BURN PERMIT A	213623 A	\$25.00 F
08/08/17	MARTIN GARCIA	16209 A	X ✓			BURN PERMIT A	213623 F	\$25.00 K
08/08/17	RODOLFO SANCHEZ	16210 A		X ✓		COMMERCIAL BURN PERMIT A	213623 J	\$100.00 F
08/09/17	BLAS MANRIQUEZ	16211 A	X ✓			BUSINESS OCCUPANCY A	213624 A	\$75.00 A
08/09/17	JOSE LOPEZ	16212 A	X ✓			BUSINESS OCCUPANCY A	213624 A	\$75.00 K
08/09/17	MARTHA ESPINOZA	16213 A		X ✓		BUSINESS OCCUPANCY A	213624 A	\$75.00 L
08/09/17	RUBEN MORENO	16214 A	X ✓			BURN PERMIT A	213624 A	\$25.00 F
08/09/17	RITA PEÑA	16215 A	X ✓			BURN PERMIT A	213624 A	\$25.00 K
08/09/17	ROSA DAVILA	16216 A	X ✓			BURN PERMIT A	213624 A	\$25.00 K
08/09/17	ESMERALDA GONZALEZ	16217 A	X ✓			BURN PERMIT A	213624 Z	\$25.00 F
08/09/17	GERARDO CARDENAS	16218 A	X ✓			BURN PERMIT A	213624 A	\$25.00 F
08/09/17	PEDRO TIJERINA	16219 A	X ✓			COMMERCIAL BURN PERMIT A	213624 A	\$100.00 K
08/09/17	JESUS JOSE CORRAL	16220 A	X ✓			BUSINESS OCCUPANCY A	213624 A	\$75.00 K
08/09/17	G.A. CANTU	16221 A		X ✓		BURN PERMIT A	213624 Z	\$25.00 K
08/09/17	ELSA ALEJO	16222 A	X ✓			BUSINESS OCCUPANCY A	213624 A	\$75.00 F
08/09/17	BENITO HERNANDEZ	16223 A	X ✓			BURN PERMIT A	213624 K	\$25.00 F
08/09/17	BILL BAKER	16224 A	X ✓			BURN PERMIT A	213624 A	\$25.00 A
08/09/17	GILBERTO RAMIREZ	16225 A	X ✓			BURN PERMIT X'S 2 A	213624 A	\$50.00 F
08/09/17	ROSA BANEGAS	16226 A	X ✓			BURN PERMIT A	213624 A	\$25.00 F
08/10/17	LEOCADIA TREVIÑO	16227 A		X ✓		COMMERCIAL BURN PERMIT A	213625 A	\$100.00 F
08/10/17	JOSE B. RANGEL	16228 A	X ✓			BURN PERMIT A	213625 A	\$25.00 F
08/11/17	GILBERTO SALINAS	16229 A	X ✓			BURN PERMIT A	213807 F	\$25.00 K
08/11/17	BRIGIDO MARMOLEJO	16230 A		X ✓		BURN PERMIT A	213807 K	\$25.00 K

X16

08/11/17	REYES TREJO	16231A	X✓		BURN PERMIT	213807	\$25.00
08/11/17	CESAR GONZALEZ	16232A	X✓		COPY OF INVESTIGATION REPORT	213807	\$25.00
08/11/17	WILLIAM SNIDER	16233A	X✓		BURN PERMIT	213807	\$25.00
08/11/17	CYNTHIA RODRIGUEZ	16234A	X✓		BURN PERMIT	213807	\$25.00
08/11/17	PEDRO ESPINOSA	16235A	X✓		BURN PERMIT	213807	\$25.00
08/11/17	EDELMIRO FLORES	16236A		X✓	BURN PERMIT	213807	\$25.00
08/11/17	JANIE ALANIZ	16237A	X✓		BURN PERMIT	213807	\$25.00
08/14/17	JOSE DELGADILLO	16238A	X✓		DUPLICATE PERMIT	213808	\$5.00
08/14/17	LETICIA VENEGAS	16239A	X✓		BURN PERMIT	213808	\$25.00
08/14/17	ROY LUNA	16240A	X✓		BURN PERMIT	213808	\$25.00
08/15/17	JUAN HERNANDEZ	16241A	X✓		BURN PERMIT	213809	\$25.00
08/15/17	LUIS REYES III	16242A		X✓	BURN PERMIT	213809	\$25.00
08/15/17	UVALDO VILLARREAL	16243A	X✓		BURN PERMIT	213809	\$25.00
08/15/17	GILBERT GALINDO	16244A	X✓		BURN PERMIT	213809	\$25.00
08/16/17	CONNIE GARZA	16245A	X✓		BUSINESS OCCUPANCY	213810	\$75.00
08/16/17	JUAN A. HERNANDEZ	16246A		X✓	BUSINESS OCCUPANCY	213810	\$75.00
08/16/17	JUAN A. HERNANDEZ	16247A		X✓	BUSINESS OCCUPANCY	213810	\$75.00
08/16/17	NOE HERNANDEZ	16248A	X✓		BUILDING PERMIT	213810	\$200.00
08/16/17	JESUS M. CERVANTES	16249A	X✓		BUSINESS OCCUPANCY	213810	\$75.00
08/16/17	SONIA GARCIA	16250A	X✓		BUSINESS OCCUPANCY	213810	\$75.00
08/16/17	FORTHUBER COURTNEY METZ	16251A		X✓	BURN PERMIT	213810	\$25.00
08/16/17	MARIA E. GONZALEZ	16252A	X✓		BUSINESS OCCUPANCY	213810	\$75.00
08/16/17	GRADY YOUNG	16253A	X✓		BURN PERMIT	213810	\$25.00
08/16/17	TEXAS ALARM SERVICES	16254A		X✓	FIRE ALARM SYSTEM PERMIT	213810	\$100.00

X/c

08/16/17	SPECIAL MOMENTS ADC	16255 _A		X [✓]		BUSINESS OCCUPANCY _A	213810 _B	\$75.00 _F
08/16/17	ELIZABETH FLORES	16256 _A	X [✓]			BUSINESS OCCUPANCY _A	213810 _A	\$75.00 _F
08/16/17	ROBERTO BEVILACQUA	16257 _A		X [✓]		BURN PERMIT _A	213810 _A	\$25.00 _K
08/16/17	ROBERTO BEVILACQUA	16258 _A		X [✓]		BURN PERMIT _A	213810 _A	\$25.00 _F
08/16/17	GUADALUPE GARZA	16259 _A		X [✓]		BUSINESS OCCUPANCY _A	213810 _A	\$75.00 _K
08/16/17	ISABEL MARTINEZ	16260 _A	X [✓]			BUSINESS OCCUPANCY _A	213810 _A	\$75.00 _A
08/16/17	FERNANDO CORONADO	16261 _A	X [✓]			BURN PERMIT _A	213810 _A	\$25.00 _K
08/16/17	ADAN ORDUÑO MIRANDA	16262 _A	X [✓]			BUSINESS OCCUPANCY _A	213810 _A	\$75.00 _F
08/16/17	ARTURO RODRIGUEZ	16263 _A		X [✓]		BUSINESS OCCUPANCY _A	213810 _A	\$75.00 _K
08/17/17	BENITO CABRERA	16264 _A	X [✓]			BURN PERMIT _A	214004 _A	\$25.00 _K
08/17/17	NOE GARCIA	16265 _A	X [✓]			BURN PERMIT _A	214004 _A	\$25.00 _K
08/17/17	ERNESTO CHAVEZ	16266 _A		X [✓]		COMMERCIAL BURN PERMIT _A	214004 _A	\$100.00 _K
08/17/17	LINDOLFO MIRELES	16267 _A	X [✓]			BURN PERMIT _A	214004 _A	\$25.00 _F
08/17/17	LISA HELLE	16268 _A	X [✓]			BURN PERMIT _A	214004 _A	\$25.00 _K
08/18/17	IMELDA GRACIA	16269 _A	X [✓]			BURN PERMIT _A	214006 _A	\$25.00 _K
08/18/17	ADOLFO GONZALEZ	16270 _A	X [✓]			BURN PERMIT _A	214006 _A	\$25.00 _K
08/18/17	ALFREDO LOPEZ	16271 _A	X [✓]			BURN PERMIT _A	214006 _A	\$25.00 _K
08/18/17	FRANCISCO LARA	16272 _A	X [✓]			BURN PERMIT _A	214006 _A	\$25.00 _K
08/18/17	ANSELMO AGUILAR	16273 _A	X [✓]			BURN PERMIT _A	214006 _A	\$25.00 _A
08/18/17	JESUS HINOJOSA	16274 _A		X [✓]		BURN PERMIT _A	214006 _A	\$25.00 _K
08/21/17	SAN JUANITA HERNANDEZ	16275 _A	X [✓]			DUPLICATE PERMIT _A	214007 _A	\$5.00 _K
08/21/17	JOSE HERNANDEZ	16276 _A	X [✓]			BURN PERMIT _A	214007 _A	\$25.00 _F
08/21/17	AMANDA RODRIGUEZ	16277 _A	X [✓]			BURN PERMIT _A	214007 _A	\$25.00 _K
08/21/17	JULIANITA DIAS	16278 _A	X [✓]			BURN PERMIT _A	214007 _A	\$25.00 _F

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08/22/17	GUADALUPE REYNA	16279 _A	X [✓]		BURN PERMIT _A	214162 _A	\$25.00 _A
08/22/17	LEONEL RODRIGUEZ	16280 _A	X [✓]		BURN PERMIT _A	214162 _A	\$25.00 _A
08/22/17	SOTERO CARRILLO	16281 _A	X [✓]		BURN PERMIT _A	214162 _A	\$25.00 _A
08/22/17	VINCENT GERALD & ASSOCIATES	16282 _A		X [✓]	BUILDING PERMIT _A	214162 _A	\$200.00 _A
08/22/17	JANIE VELA	16283 _A		X [✓]	BURN PERMIT _A	214162 _A	\$25.00 _A
08/22/17	LINA DIAZ	16284 _A	X [✓]		BURN PERMIT _A	214162 _A	\$25.00 _A
08/22/17	MANUEL GARCIA	16285 _A	X [✓]		BURN PERMIT _A	214162 _A	\$25.00 _A
08/22/17	ALEJANDRO VILLARREAL	16286 _A	X [✓]		BURN PERMIT _A	214162 _A	\$25.00 _A
08/23/17	JUVENTINO HERNANDEZ	16287 _A	X [✓]		BUSINESS OCCUPANCY _A	214163 _A	\$75.00 _A
08/23/17	BARNYARD BUDDIES	16288 _A	X [✓]		BUSINESS OCCUPANCY _A	214163 _A	\$75.00 _A
08/23/17	JESUS GONZALEZ	16289 _A	X [✓]		BUSINESS OCCUPANCY _A	214163 _A	\$75.00 _A
08/23/17	LUIS REYES III	16290 _A		X [✓]	BUILDING PERMIT _A	214163 _A	\$200.00 _A
08/23/17	GUADALUPE MARTINEZ	16291 _A	X [✓]		BURN PERMIT _A	214163 _A	\$25.00 _A
08/23/17	MARIA RIVERA	16292 _A	X [✓]		BUSINESS OCCUPANCY _A	214163 _A	\$75.00 _A
08/23/17	MARIA ZEPEDA	16293 _A	X [✓]		BURN PERMIT _A	214163 _A	\$25.00 _A
08/23/17	ROSA BARRERA	16294 _A	X [✓]		BURN PERMIT _A	214163 _A	\$25.00 _A
08/23/17	ALEJANDRO MORALES	16295 _A		X [✓]	BUSINESS OCCUPANCY _A	214163 _A	\$75.00 _A
08/23/17	JESUS VELA	16296 _A	X [✓]		DUPLICATE PERMIT _A	214163 _A	\$5.00 _A
08/23/17	MARIA G. LOPEZ	16297 _A	X [✓]		BUILDING PERMIT _A	214163 _A	\$200.00 _A
08/23/17	JAVIER HERNANDEZ	16298 _A	X [✓]		BURN PERMIT _A	214163 _A	\$25.00 _A
08/23/17	SANDRA VARGAS	16299 _A	X [✓]		BURN PERMIT _A	214163 _A	\$25.00 _A
08/23/17	MONTE ALTO HEADSTART	16300 _A		X [✓]	BUSINESS OCCUPANCY _A	214163 _A	\$75.00 _A
08/23/17	MARICELA INFANTE	16301 _A		X [✓]	BUSINESS OCCUPANCY _A	214163 _A	\$75.00 _A
08/23/17	IRMA PAIZ	16302 _A	X [✓]		BUILDING PERMIT _A	214163 _A	\$200.00 _A

Xle

08/23/17	PEDRO LOPEZ	16303A	X✓			BURN PERMIT A	214163A	\$25.00A
08/23/17	FELICIANO SAENZ	16304A	X✓			BUSINESS OCCUPANCY A	214163 A	\$75.00K
08/23/17	BULLDOG FIRE MALORIE VILLALPANDO	16305A		X✓		FIRE PROTECTION SYSTEMS PERMIT A	214163 A	\$150.00A
08/23/17	FRANCISCO CUELLO	16306A	X✓			BURN PERMIT A	214163 A	\$25.00A
08/23/17	FEDERICO GARZA	16307A		X✓		BURN PERMIT A	214163 A	\$25.00A
08/23/17	RICARDO PEÑA	16308A	X✓			BURN PERMIT A	214163 A	\$25.00A
08/23/17	JOSE SANDOVAL	16309A		X✓		COMMERCIAL BURN PERMIT A	214163 A	\$100.00A
08/24/17	ANNA TREJO	16310A	X✓			COMMERCIAL BURN PERMIT A	214164 A	\$100.00A
08/24/17	VOID	16311A	VOID	VOID	VOID	VOID A	VOID A	VOIDA
08/24/17	JOSE GALAVIZ	16312A	X✓			BURN PERMIT A	214164 A	\$25.00A
08/24/17	CASSANDRA BROWN	16313A		X✓		COMMERCIAL BURN PERMIT A	214164 A	\$100.00A
08/24/17	BASILIA HARPER	16314A	X✓			BURN PERMIT A	214164 A	\$25.00A
08/24/17	CARLOS GARZA	16315A		X✓		BURN PERMIT A	214164 A	\$25.00A
08/24/17	DEREK SALINAS	16316A	X✓			BURN PERMIT A	214164 A	\$25.00A
08/24/17	JOSE GAMBOA	16317A	X✓			BURN PERMIT A	214164 A	\$25.00A
08/25/17	CARLOS VALDEZ	16318A	X✓			BURN PERMIT A	214208A	\$25.00A
08/28/17	DANIEL MARTINEZ	16319A	X✓			BURN PERMIT A	214209A	\$25.00A
08/28/17	VENUSTRIANO LOMAS	16320A	X✓			BURN PERMIT A	214209A	\$25.00A
08/28/17	RUAL BALDERAS	16321A	X✓			COMMERCIAL BURN PERMIT A	214209A	\$100.00A
08/28/17	HIGINIA ZAMBRANO	16322A	X✓			BURN PERMIT A	214209 A	\$25.00A
08/28/17	FERNANDO SANCHEZ	16323A	X✓			BURN PERMIT A	214209 A	\$25.00A
08/29/17	ELOY HERRERA	16324A	X✓			BURN PERMIT A	214347 A	\$25.00A
08/29/17	CONCEPCION AGUILERA	16325A		X✓		BURN PERMIT A	214347 A	\$25.00A
08/29/17	GREGORIO GOVEA	16326A		X✓		COMMERCIAL BURN PERMIT A	214347 A	\$100.00A

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08/29/17	MIGUEL SALINAS	16327	X		BURN PERMIT	214347	\$25.00
08/29/17	ELVIRA TREVIÑO	16328		X	COMMERCIAL BURN PERMIT	214347	\$100.00
08/29/17	JESUS MUÑOZ	16329		X	BURN PERMIT	214347	\$25.00
08/30/17	HIDALGO CO. HEADSTART	16330		X	BUSINESS OCCUPANCY	214348	\$75.00
08/30/17	JOSE ELIZONDO	16331	X		BURN PERMIT	214348	\$25.00
08/30/17	SAFEGUARD FIRE MONTE ALTO ELEM.	16332		X	FIRE ALARM SYSTEM PERMIT	214348	\$134.00
08/30/17	JOE INFANTE	16333	X		BURN PERMIT	214348	\$25.00
08/30/17	NICOLAS MONTAÑEZ	16334	X		BUSINESS OCCUPANCY	214348	\$75.00
08/30/17	ESGAR TREJO	16335	X		BURN PERMIT	214348	\$25.00
08/30/17	DIANA PEDRAZA	16336	X		BURN PERMIT	214348	\$25.00
08/30/17	NICOLAS MONTAÑEZ JR.	16337	X		BURN PERMIT	214348	\$25.00
08/30/17	MARIA RIGGS	16338	X		BUSINESS OCCUPANCY	214348	\$75.00
08/30/17	BALDEMAR SALAS	16339	X		BURN PERMIT	214348	\$25.00
08/30/17	GERARDO DOBAO	16340	X		BURN PERMIT	214348	\$25.00
08/30/17	YANET FLORES	16341	X		BURN PERMIT	214348	\$25.00
08/30/17	ALBERTO SALINAS	16342	X		COMMERCIAL BURN PERMIT	214348	\$100.00
08/30/17	SERGIO CANTU	16343	X		BURN PERMIT	214348	\$25.00
08/30/17	FELIPE HERNANDEZ JR.	16344	X		BURN PERMIT	214348	\$25.00
08/30/17	NICOLAS GUTIERREZ	16345		X	BURN PERMIT	214348	\$25.00
08/30/17	ROSA ALONZO	16346	X		BURN PERMIT	214348	\$25.00
08/30/17	CESAR SOLIS	16347	X		BURN PERMIT	214348	\$25.00
08/30/17	STRONG TOWER TECHNOLOGIES	16348	X		FIRE ALARM SYSTEM PERMIT	214348	\$100.00
08/30/17	RAUL RUIZ	16349	X		BURN PERMIT	214348	\$25.00
08/30/17	ANA MARIA RODRIGUEZ	16350	X		BUSINESS OCCUPANCY	214348	\$75.00

X/g

08/30/17	NARCISO LUNA	16351 A	X✓		BURN PERMIT A	214348 A	\$25.00
08/30/17	ABEL GUERRERO	16352 A	X✓		BUSINESS OCCUPANCY A	214348 A	\$75.00
08/30/17	JUAN ROCHA	16353 A	X✓		BUSINESS OCCUPANCY A	214348 A	\$75.00
08/30/17	JESSE J. ZAVALA	16354 A		X✓	BUILDING PERMIT A	214348 A	\$1,040.00
08/31/17	JOAQUIN MARQUEZ	16355 A	X✓		BURN PERMIT A	214527 A	\$25.00
08/31/17	CARMEN RAMIREZ	16356 A	X✓		BURN PERMIT A	214527 A	\$25.00
08/31/17	GENOVEVA VASQUEZ	16357 A	X✓		BURN PERMIT A	214527 A	\$25.00
08/31/17	JORGE HARO	16358 A	X✓		BURN PERMIT A	214527 A	\$25.00
08/31/17	RICARDO BETANCOURT	16359 A	X✓		BURN PERMIT A	214527 A	\$25.00
08/31/17	ROBERTO TORRES	16360 A	X✓		BURN PERMIT A	214527 A	\$25.00
08/31/17	ARNOLDO BONILLA	16361 A	X✓		BURN PERMIT A	214527 A	\$25.00
08/31/17	AGAPITO GARCIA	16362 A	X✓		BURN PERMIT A	214527 A	\$25.00
<i>Grand Total</i>							\$11,014.00

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] 9/7/17 Date: 9/7/17
 Fire Marshal Date
 Prepared by: [Signature] 9/7/17 Date: 9/7/17
 Administrative Assistant Date

Print Name: Homero Garza Print Name: Sulema Cavazos

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

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



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

RECEIVED BY
 COUNTY AUDITOR
 2017 SEP 11 AM 11 00

X/h

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

PBC

Part I: RECAP OF COLLECTIONS

A. TOTAL CASH COLLECTED

\$16,860.00

1. ON-SITE SEWAGE DISPOSAL INSPECTION PERMIT FEES

a. INSTALLATION PERMIT FEE

1. EDINBURG	<u>\$3,230.00</u>
2. MISSION	<u>S-</u>
3. WESLACO	<u>S-</u>

\$3,230.00

b. FINAL INSPECTION PERMIT FEE

1. EDINBURG	<u>\$2,280.00</u>
2. MISSION	<u>S-</u>
3. WESLACO	<u>S-</u>

\$2,280.00

2. RESTAURANT INSPECTION FEE

\$11,350.00

3. FOOD HANDLER'S CERTIFICATE FEES

S-

4. MOBILE UNIT DECAL FEES

S-

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

\$16,860.00

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

Name of Fee Collected	Fee Amt.	Statute Ref.	# Issued	GL Account Number	Amount Collected
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LOCAL FEES

Installation Permit Fee	\$75	HSC § 366.001 (A)	<u>38</u>	1100-345-21-340-000-0-000	<u>\$2,850.00</u>
Final Inspection Permit Fee	\$60	HSC § 366.001 (A)	<u>38</u>	1100-345-25-340-000-0-000	<u>\$2,280.00</u>
Restaurant Inspection Fee	\$150, \$125, \$100	HSC § 437.012	<u>113</u>	1100-345-22-340-000-0-000	<u>\$11,350.00</u>
Food Handler's Certificate Fee	\$10	HSC § 438.047	<u>0</u>	1100-345-23-340-001-0-000	<u>S-</u>
Mobile Unit Decal Fee	\$5	HSC § 121.006 (a)	<u>0</u>	1100-345-24-340-000-0-000	<u>S-</u>

STATE FEES

TCEQ Waste Water Fee	\$10	HSC § 367.010	<u>38</u>	1100-207-20-000-002-0-000	<u>\$380.00</u>
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TOTAL AMOUNT DUE TO THE COUNTY TREASURER:

\$16,860.00

variance should => "0"

Roberto Serna
PREPARED BY

9-27-17
DATE

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

9-27-17
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: 10/25/17

RECEIVED BY
COUNTY CLERK
9-27-17

X12

X11-X12

X12

X9, X12

X11

X11-X12

X11-X12

X1

CONSTABLE PCT. 1 CELESTINO AVILA MONTHLY REPORT
For the Month Ending AUGUST, 2017

DATE	PLAINTIFF'S NAME	DEFENDANT'S NAME	RECEIPT NUMBER	CAUSE NUMBER	TYPE OF SERVICE		Justice Clerk	County Clerk	District Clerk	Other	Const. Sale	TREASURER RECEIPT	AMOUNTS DUE TO COUNTY
					OUT OF COUNTY (OC)	IN-COUNTY (IC)							
8/1/2017	Texas Comptroller		C1-2017-1061-1164	see attached	OAG (104 Cases)	X						X 213463	\$ 5,148.00
8/1/2017	DCF Domestic	Charles W. Counts	C1-2017-1165	2017-DM-0480-155	Summons	X	X					A 213463	\$ 75.00
8/1/2017	Max Fine Furniture	Rolando Huerta	C1-2017-1166	SC17-0108-J12	Citation	X	X					A 213463	\$ 75.00
8/1/2017	Max Fine Furniture	Mark A. Moreno	C1-2017-1167	SC17-0107-J12	Citation	X	X					A 213463	\$ 75.00
8/1/2017	Max Fine Furniture	Reymundo Lopez	C1-2017-1168	SC17-0109-J12	Citation	X	X					A 213463	\$ 75.00
8/1/2017	Max Fine Furniture	Jesus Gonzalez	C1-2017-1169	SC17-0110-J12	Citation	X	X					A 213463	\$ 75.00
8/7/2017	Abel Montes	Isaac Martinez	C1-2017-1170	SC17-0111-J12	Citation	X	X					A 213673	\$ 75.00
8/7/2017	Abel Montes	Alejandro Garza	C1-2017-1171	SC17-0112-J12	Citation	X	X					A 213673	\$ 75.00
8/7/2017	LVNV Funding, LLC	Audrey Laguna	C1-2017-1172	E08-1210	Writ of Execution	X	X					A 213673	\$ 75.00
8/8/2017	Lionel Del Bosque	Pablo Ortega, DBA Ortega Const	C1-2017-1173	SC17-0113-J12	Citation	X	X					A 213674	\$ 75.00
8/8/2017	Armando Rodriguez	Debbie Gonzalez	C1-2017-1174	LT17-0471-J12	FED	X	X					A 213674	\$ 75.00
8/11/2017	Weese Investin Properties, LLC	Rene Rios and all occupants	C1-2017-1175	LT17-0491-J12	FED	X	X					A 213898	\$ 75.00
8/11/2017	Jesus R. Moreno	Janic D. Aguilan	C1-2017-1176	SC17-0114-J12	Citation	X	X					A 213898	\$ 75.00
8/14/2017	Leonor Cantu	Isaac Martinez	C1-2017-1177	LT17-0495-J12	FED	X	X					A 213899	\$ 75.00
8/16/2017	Roberta Hernandez	Omar Martinez	C1-2017-1178	SC17-0115-J12	Citation	X	X					A 213900	\$ 75.00
8/16/2017	Max Fine Furniture	Jose Moreno Jr	C1-2017-1179	SC17-0116-J12	Citation	X	X					A 213900	\$ 75.00
												Total	\$6,398.00
												Grand Total	\$6,398.00

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

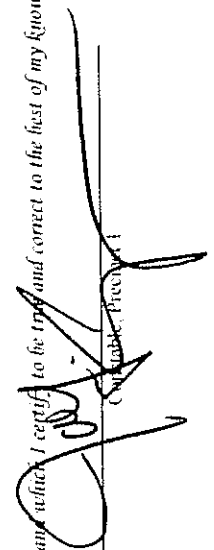

Approved by:  Prepared by: 

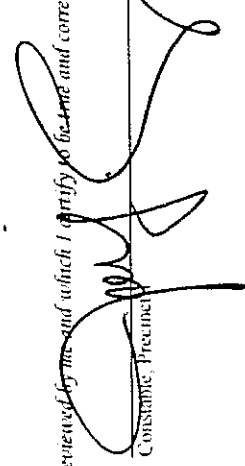


TABLE PCT. 1 CELESTINO AVILA MONTHLY REPORT

For the Month Ending AUGUST, 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 (OC)	IN-COUNTY (IC)						
8/17/2017	Max Fine Furniture	Oseel Anguiano	CI-2017-1180	SC17-0117-J12	Chation		X				214101	\$ 75.00
8/17/2017	Hidalgo Co. Housing Authority	Daniela Reyes	CI-2017-1181	LT17-0504-J12	FED		X				214101	\$ 75.00
8/17/2017	Hidalgo Co. Housing Authority	Ricardo Grado	CI-2017-1182	LT17-0502-J12	FED		X				214101	\$ 75.00
8/17/2017	Max Fine Furniture	Eneclia Villarreal	CI-2017-1183	SC17-0118-J12	Citation		X				214101	\$ 75.00
8/17/2017	Max Fine Furniture	Briana Guerra	CI-2017-1184	SC17-0119-J12	Chation		X				214101	\$ 75.00
8/17/2017	Max Fine Furniture	Bemilde Chapa	CI-2017-1185	SC17-0120-J12	Citation		X				214101	\$ 75.00
8/17/2017	Max Fine Furniture	Maureen Hooks	CI-2017-1186	SC17-0121-J12	Chation		X				214101	\$ 75.00
8/18/2017	Eduardo Rodriguez	Antonio Rodriguez Jr	CI-2017-1187	LT17-0507-J12	FED		X				214102	\$ 75.00
8/18/2017	Arbor Cove Single Family Homes	Anayssa Garcia	CI-2017-1188	LT17-0496-J12	FED		X				214102	\$ 75.00
8/18/2017	Arbor Cove Single Family Homes	Lydia Martinez	CI-2017-1189	LT17-0496-J12	FED		X				214102	\$ 75.00
8/22/2017	Transportes "Garhi" Owner Alicia	La Frontera Cold Storage Javier	CI-2017-1190	SC17-0124-J12	Citation		X				214248	\$ 75.00
8/29/2017	Ramon Martinez & Eva G. Martinez	Rosangie Gonzalez	CI-2017-1191	LT17-0545-J12	FED		X				214580	\$ 75.00
8/30/2017	Action Career Training	Ormar Arredondo	CI-2017-1192	SC17-22625J12	Small Claims		X				214581	\$ 75.00
8/30/2017	Action Career Training	Marcial Arredondo	CI-2017-1193	SC17-22625J12	Small Claims		X				214581	\$ 75.00
8/31/2017	William Craft	Wayne Craft	CI-2017-1194	LT17-0550-J12	FED		X				214582	\$ 75.00
Wage Total											\$1,125.00	
Grand Total											\$1,125.00	

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

Approved by:  Constable, Precinct

Prepared by: SAM - J



ABLE PCT. 1 CELESTINO AVILA MONTHLY REPORT

For the Month Ending SEPTEMBER, 2017

pac

DATE	PLAINTIFF'S NAME	DEFENDANT'S NAME	RECEIPT NUMBER	CAUSE NUMBER	TYPE OF SERVICE		Justice Clerk	County Clerk	District Clerk	Const Sale	TREASURER RECEIPT	AMOUNTS DUE TO COUNTY
					OUT OF COUNTY (OC)	IN-COUNTY (IC)						
9/5/2017	Joel Lara	Roel Brisenio Rames	CI-2017-1196	SC17-0126-J12	Citation	X	X				214757	\$ 75.00
9/5/2017	Mesa Vista Apartments	Theresa Alvarado	CI-2017-1197	LT17-0556-J12	FED	X	X				214757	\$ 75.00
9/11/2017	Weese Investm Properties	Rene Rios & All Occupants	CI-2017-1198	LT17-0573-J12	FED	X	X				214964	\$ 75.00
9/12/2017	Nelda Iris Trevino & Alex Javier Trevino	Paula M Salazar	CI-2017-1199	SC17-0128-J12	Citation	X	X				214965	\$ 75.00
9/12/2017	Nelda Iris Trevino & Alex Javier Trevino	Michael Salzar	CI-2017-1200	SC17-0128-J12	Citation	X	X				214965	\$ 75.00
9/12/2017	Claudio Chavarria	Oscar Fomez	CI-2017-1201	CL-17-1195-D	Writ	X	X				214965	\$ 200.00
9/13/2017	Arbor Cove	Pedro Coyarubias	CI-2017-1202	LT17-0577-J12	FED	X	X				214966	\$ 75.00
9/13/2017	Arbor Cove	Alicia Cobarrubias	CI-2017-1203	LT17-0577-J12	FED	X	X				214966	\$ 75.00
9/13/2017	Arbor Cove	Rose Rodriguez	CI-2017-1204	LT17-0576-J12	FED	X	X				214966	\$ 75.00
9/14/2017	Unifund CCR Partners	John Tristan	CI-2017-1205	CL-07-2082-F	Writ	X		X			214967	\$ 200.00
9/21/2017	Hidalgo Co Housing Authority	Necia Z. Dominguez	CI-2017-1206	LT17-0893-J12	FED	X	X				215218	\$ 75.00
9/21/2017	Hidalgo Co Housing Authority	Cynthia Segovia	CI-2017-1207	LT17-0592-J12	FED	X	X				215218	\$ 75.00
9/21/2017	Hidalgo Co Housing Authority	Julissa Arevalo	CI-2017-1208	LT17-0591-J12	FED	X	X				215218	\$ 75.00
9/21/2017	Hidalgo Co Housing Authority	Dalia Animas	CI-2017-1209	LT17-0590-J12	FED	X	X				215218	\$ 75.00
9/21/2017	Jirri Rodriguez	Lupe Hernandez Galvan	CI-2017-1210	LT17-0589-J2	FED	X	X				215218	\$ 75.00
Grande Total											\$1,375.00	

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: _____

Prepared by: *SAD. G*

Constable, Precinct 1



TABLE PCT. 1 CELESTINO AVILA MONTHLY REPORT

For the Month Ending SEPTEMBER, 2017

DATE	PLAINTIFF'S NAME	DEFENDANT'S NAME	RECEIPT NUMBER	CAUSE NUMBER	TYPE OF SERVICE		OC	IC	Justice Clerk	County Clerk	District Clerk	Other	Const Sale	TREASURER RECEIPT	AMOUNTS DUE TO COUNTY
					OUT OF COUNTY (OC)	IN-COUNTY (IC)									
9/26/2017	JLM Investments, LLC	Eivone Mireles	C1-2017-1211	LI17-0595-J12	FED	X		X						215376	\$ 75.00
9/26/2017	Miguel Angel Chavez	Tania Garza	C1-2017-1212	LI17-0596-J12	FED	X		X						215376	\$ 75.00
9/28/2017	Max Fine Furniture	Marin Garcia Jr.	C1-2017-1213	SC17-0132-J12	Citation	X		X						215513	\$ 75.00
9/28/2017	Max Fine Furniture	Baltazar R. Morales	C1-2017-1214	SC17-0134-J12	Citation	X		X						215513	\$ 75.00
9/28/2017	Max Fine Furniture	Saul G. Juarez	C1-2017-215	SC17-0131-J12	Citation	X		X						215513	\$ 75.00
9/28/2017	Max Fine Furniture	Blanca Rios	C1-2017-1216	SC17-0130-J12	Citation	X		X						215513	\$ 75.00
9/28/2017	Max Fine Furniture	Yvette Garcia	C1-2017-1217	SC17-0135-J12	Citation	X		X						215513	\$ 75.00
<i>Single Total</i> \$525.00 <i>Grand Total</i> \$ 1,900.00															

X/a X

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 1

Prepared by: *[Signature]*

HIDALGO COUNTY AUDITOR'S OFFICE
 APPROVED BY: *[Signature]*
 DATE: 10/12/17

X/a



County Auditor's Form AS-C-102

Revised 3/01

RECEIVED
 OCT 02 2017
 Hidalgo County
 Auditor's Office

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

YBC

DATE	PLAINTIFF'S NAME	DEFENDANT'S NAME	RECEIPT NUMBER	CAUSE NUMBER	TYPE OF SERVICE OUT OF COUNTY (OC) IN-COUNTY (IC)	COUNTY CLERK						AMOUNTS DUE TO COURT	
						Justice Clerk	County Clerk	District Clerk	Const. Sale	TREASURER RECEIPT	Other		
8/1/2017	Lake Dallas ISD & City Lake Dallas	Mrt Management to serve Terry McGovern	10741-2	14-05534-211	Tax Notice			X					\$70.00
8/1/2017	National Judgement Recovery	Josefine Luna	C2-2017-736	CL06-2472-B	Writ Of Execution		X						\$200.00
8/1/2017	National Judgement Recovery	Leticia Contreras	C2-2017-737	CL-05-1987-E	Writ Of Execution		X						\$200.00
8/3/2017	Tx Comptroller of Public Accounts	THIS WAS CHARGED IN THE JULY 2017	C2-2017-738	July's collections	ATTORNEY GENERAL			X					\$0.00
8/8/2017	Briggs Equipment	Magic Valley Fresh Frozen	C2-2017-739	DC-17-02398	Writ Of Execution		X						\$200.00
8/8/2017	Veronica Garcia	Alon Brands Inc DBA 7-Eleven	C2-2017-740	2017DCV2406	Citation of all other Methods		X						\$75.00
8/9/2017	Linebarger Goggan Blair & Sampson	Cristina Fonseca	C2-2017-741	VOIDED									\$0.00
8/9/2017	Tx Comptroller of Public Accounts	Charged on the wrong Citation	C2-2017-742	VOIDED									\$0.00
8/10/2017	Mercedes ISD & South Tx College	David Mantell-Lozano	C2-2017-743	T-787-10-11	Levy,Deed and Notice Phackage / Order of Sale		X						\$275.00
8/17/2017	Union Square Federal Credit Union	Thomas E. McCormick	C2-2017-744	183,093-C	Writ Of Execution		X						\$200.00
8/18/2017	Tx Comptroller of Public Accounts	In The Interest of 65 Cases	C2-2017-805	In The Interest of 65 Cases	ATTORNEY GENERAL		X						\$3,217.50
8/25/2017	Mkldand Funding LLC	IBC-Josl David	C2-2017-806	SC17-0121-J21	Writ Of Garnishment		X						\$80.00
8/28/2017	La Joya ISD STC, City of La Joya	M. Flores	C2-2017-807	T-0402-12-J	Levy,Deed and Notice Phackage / Order of Sale		X						\$275.00
8/28/2017	La Joya ISD STC, City of La Joya	Jesus Loya	C2-2017-808	T-450-99-B	Levy,Deed and Notice Phackage / Order of Sale		X						\$275.00
8/28/2017	La Joya ISD STC, City of La Joya	Jose Antonio Nevarez	C2-2017-809	T-2129-11-J	Levy,Deed and Notice Phackage / Order of Sale		X						\$275.00
<i>Page 2 of 7</i>											\$342.50		
Grand Total											\$6,517.50		



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

Approved by: *[Signature]* Precinct 2

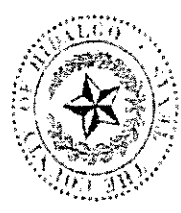
Prepared by: *[Signature]*

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

Hidalgo County
Auditor's Office

DATE	PLAINTIFF'S NAME	DEFENDANT'S NAME	RECIPT NUMBER	CAUSE NUMBER	TYPE OF SERVICE		Justice Clerk	County Clerk	District Clerk	Const Sale	TREASURER RECEIPT	AMOUNTS DUE TO COURTES
					OUT OF COUNTY (OC)	IN-COUNTY (IC)						
8/8/2017	CAPITAL ONE BANK	EVELIA CHIAPA	C3-2017-993	DC17-0245-332	CITATION		N				213731	75.00
8/8/2017	SHERLOCK REAL ESTATE	ROBERTO FARIAS	C3-2017-994	CI-16-2039-F	WRIT OF POSSESSION		N				213731	200.00
8/10/2017	CAPITAL ONE BANK	MAGDA L. PEREZ	C3-2017-995	DC17-0246-332	CITATION		N				213732	75.00
8/15/2017	DIAMOND TANK RENTAL, INC.	JOE GARCIA	C3-2017-996	9144-SC-2	CITATION (ECTOR CO)		N					75.00
8/15/2017	JUMB & SONS INVESTMENTS, LLC	HUGO GARCIA	C3-2017-997	CI-17-2226-F	WRIT OF POSSESSION		N				214103	200.00
8/17/2017	PORTFOLIO RECOVERY ASSOCIATES, LLC	ESTELIA C. PENA	C3-2017-998	DC17-0401-332	CITATION		N				214106	75.00
8/18/2017	PABLO OLIVARIZ	ALBERTO HUGO PENA	C3-2017-999	CI-17-2330-F	TEMPORARY RESTRAINING ORDER		N				214107	100.00
8/22/2017	BANK OF SOUTH TEXAS	BECKY ROSALES & ADRIAN ROSALES	C3-2017-1000	C-1606-16-D	WRIT OF EXECUTION X 2		N				214426	400.00
8/23/2017	TROY CAPITAL LLC	L.A. JOYA AREA/FCU	C3-2017-1001	SC17-0057-331	WRIT OF GARNISHMENT		N				214427	80.00
8/28/2017	LA JOYA ISD, ET AL	CYNTHIA DENISE RODRIGUEZ	C3-2017-1002	T-1082-03-B	LEVY, DEED, NOTICE PKG & ORDER OF SALE 2003		N				214428	270.00
8/28/2017	HIDALGO COUNTY, ET AL	HALO EMS	C3-2017-1003	T-1169-17-A	TAX WARRANT		N				214428	200.00
8/28/2017	LA JOYA ISD, ET AL	MARIA I. LOPEZ	C3-2017-1004	T-0870-12-G	LEVY, DEED, NOTICE PKG & ORDER OF SALE		N				214428	275.00
8/28/2017	LA JOYA ISD, ET AL	DANIEL RODRIGUEZ, ET AL	C3-2017-1005	T-0332-12-G	LEVY, DEED, NOTICE PKG & ORDER OF SALE		N				214428	275.00
8/28/2017	HIDALGO COUNTY, ET AL	JESUS GARCIA, ET AL	C3-2017-1006	T-1483-10-C	LEVY, DEED, NOTICE PKG & ORDER OF SALE		N				214428	275.00
8/28/2017	HIDALGO COUNTY, ET AL	REYNALDO LEON MUNOZ, ET AL	C3-2017-1006	T-394-08-C	LEVY, DEED, NOTICE PKG & ORDER OF SALE		N				214428	275.00
											Sub Total	\$ 2,850.00
											Grand Total	\$ 2,850.00



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:

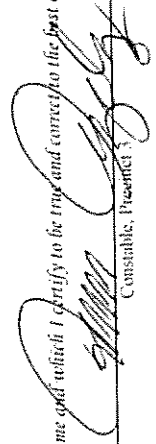
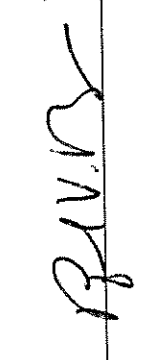
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Constable Proelect


Prepared by:

[Signature]

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

DATE	PLAINTIFF'S NAME	DEFENDANT'S NAME	RECEIPT NUMBER	CAUSE NUMBER	TYPE OF SERVICE OUT OF COUNTY (OC) IN-COUNTY (IC)	JUDICIAL OFFICER				TREASURER RECEIPT	AMOUNTS DUE TO COUNTY
						Justice Clerk	County Clerk	District Clerk	Const. Sde		
8/28/2017	GINA MARIE PELLEGRER	ROBERT DEAN PELLEGRER	C3-2017-1007	2017-1815	CITATION (CAMBRIA CO. PA)			X		214428	75.00
8/28/2017	THOMAS J WIGRYZN	ARMANDO MORENO-GUTIERREZ	C3-2017-1008	171-595	CITATION (WILL. CO. II DC)					214428	75.00
8/29/2017	HIDALGO COUNTY, ET AL	SOUTH TEXAS SURFACING	C3-2017-1009	E-1175-17-D	TAX WARRANT					214429	200.00
8/29/2017	HIDALGO COUNTY, ET AL	FRESKO PRODUCE LLC	C3-2017-1010	F-1209-17-J	TAX WARRANT					214429	200.00
8/29/2017	HIDALGO COUNTY, ET AL	THE RED BARN	C3-2017-1011	F-1174-17-A	TAX WARRANT					214429	200.00
8/31/2017	ACTION CAREER TRAINING	MARCO A. GONZALEZ	C3-2017-1012	A-23626	CITATION (TAYLOR CO.)					214430	75.00
8/31/2017	ACTION CAREER TRAINING	CHRISTIAN ANAYA	C3-2017-1013	A-23627	CITATION (TAYLOR CO.)					214430	75.00
8/31/2017	ACTION CAREER TRAINING	HIDALGO GONZALEZ	C3-2017-1014	X	CITATION (TAYLOR CO.)					214430	200.00
8/31/2017	HIDALGO COUNTY, ET AL	RODIZIO GRILL	C3-2017-1015	F-1178-17-A	TAX WARRANT					214430	200.00
8/31/2017	STATE OF TEXAS	92 OAG CASES FOR APRIL, 2017	C3-2017-1016	SEE MONTHLY	CITATIONS AND PRECEPTS OAG					214430	1,554.00
Page Total \$ 5,729.00 Grand Total \$ 8,579.00											

This report has been personally reviewed by me and which I certify to be true and correct to the best of my knowledge.
 Approved by:  Constable, Precinct 3
 Prepared by: 

HIDALGO COUNTY AUDITOR'S OFFICE
 APPROVED BY: 
 DATE: 8/25/17

X/a

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

Part I: RECAP OF COLLECTIONS

A. TOTAL CASH COLLECTED		<u>\$ 23,400.00</u>	
1 HELD IN ESCROW			
a. EDINBURG	<u>\$ 4,500.00</u>	<i>From X3</i>	
b. MISSION	<u>\$ -</u>		
c. WESLACO	<u>\$ -</u>		<u>\$ 4,500.00</u>
2 UTILITY CERTIFICATE FEE			
a. EDINBURG	<u>\$ 8,310.00</u>	<i>From X3</i>	
b. MISSION	<u>\$ 2,340.00</u>	<i>From X4</i>	
c. WESLACO	<u>\$ 4,230.00</u>	<i>From X5</i>	<u>\$ 14,880.00</u>
3 SUBDIVISION FEES			
a. EDINBURG	<u>\$ 4,020.00</u>	<i>From X3</i>	
b. MISSION	<u>\$ -</u>		
c. WESLACO	<u>\$ -</u>		<u>\$ 4,020.00</u>
TOTAL AMOUNT DUE TO THE COUNTY TREASURER:			<u>\$ 23,400.00</u>

AUDITED BY: THE HIDALGO COUNTY AUDITOR'S OFFICE
DATE: 10/3/17

J. C. 10/30/17

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	<u>\$ -</u>
Septic Tank-Held in Escrow	LGC § 232.027	\$1500/septic	1100-211-00-000-018-0-000	<u>\$ 4,500.00</u>
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>\$ 14,880.00</u>
Subdivision Fees	LGC § 232.0021 11/29/2011 CT	Varies per acreage	1100-341-30-210-001-0-000	<u>\$ 4,020.00</u>
TOTAL AMOUNT DUE TO THE COUNTY TREASURER:				<u>\$ 23,400.00</u>

variance should -> "0"

PREPARED BY:

[Signature]

DATE PREPARED: September 18, 2017

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

RECEIVED

SEP 19 2017

DIRECTOR OF PLANNING

DATE

9-19-17

AUDITED BY: THE HIDALGO COUNTY AUDITOR'S OFFICE

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

DATE: 9/11/17
J. C. [Signature] July, 2017

Receipt #	Receipt # Sequence		Total Collected	Credit Card Amount (Direct Deposit)	LONE STAR NATIONAL BANK			COUNTY TREASURER				OVER/ (SHORT)	
	BEG #	END #			Deposit Amount	Date of Deposit	Deposit Slip Number	Receipt Amount	Receipt Date	Receipt Number	Diff on Dates		
1	1-Jul	Saturday	\$ -	\$ -	\$ -		212		\$ -			0	\$ -
2	2-Jul	Sunday	\$ -	\$ -	\$ -		212		\$ -			0	\$ -
3	3-Jul	212-25229	212-25299	\$ 2,125.00	\$ 350.00	\$ 1,775.00	7/3/17	212 00633	\$ 2,125.00	7/12/2017	212503	-9	\$ -
4	4-Jul							212				0	\$ -
5	5-Jul	212-25300	212-25360	\$ 1,975.00	\$ 425.00	\$ 1,550.00	7/5/17	212 00634	\$ 1,975.00	7/12/2017	212504	-7	\$ -
6	6-Jul	212-25361	212-25404	\$ 1,575.00	\$ 250.00	\$ 1,325.00	7/6/17	212 00635	\$ 1,575.00	7/12/2017	212505	-6	\$ -
7	7-Jul	212-25405	212-25456	\$ 1,775.00	\$ 500.00	\$ 1,275.00	7/7/17	212 00636	\$ 1,775.00	7/12/2017	212506	-5	\$ -
8	8-Jul	Saturday						212				0	\$ -
9	9-Jul	Sunday						212				0	\$ -
10	10-Jul	212-25457	212-25501	\$ 1,475.00	\$ 350.00	\$ 1,125.00	7/10/17	212 00637	\$ 1,475.00	7/12/2017	212507	-2	\$ -
11	11-Jul	212-25502	212-25537	\$ 1,050.00	\$ 150.00	\$ 900.00	7/11/17	212 00638	\$ 1,050.00	7/13/2017	212560	-2	\$ -
12	12-Jul	212-25538	212-25567	\$ 1,025.00	\$ 200.00	\$ 825.00	7/12/17	212 00639	\$ 1,025.00	7/25/2017	212913	-13	\$ -
13	13-Jul	212-25568	212-25599	\$ 975.00	\$ 225.00	\$ 750.00	7/14/17	212 00640	\$ 975.00	7/26/2017	212938	-12	\$ -
14	14-Jul	212-25600	212-25651	\$ 1,550.00	\$ 350.00	\$ 1,200.00	7/14/17	212 00641	\$ 1,550.00	7/25/2017	212914	-11	\$ -
15	15-Jul	Saturday						212				0	\$ -
16	16-Jul	Sunday						212				0	\$ -
17	17-Jul	212-25652	212-25700	\$ 1,600.00	\$ 525.00	\$ 1,075.00	7/17/17	212 00642	\$ 1,600.00	7/25/2017	212915	-8	\$ -
18	18-Jul	212-25701	212-25730	\$ 875.00	\$ 125.00	\$ 750.00	7/18/17	212 00643	\$ 875.00	7/25/2017	212916	-7	\$ -
19	19-Jul	212-25731	212-25760	\$ 1,050.00	\$ 150.00	\$ 900.00	7/19/17	212 00644	\$ 1,050.00	7/25/2017	212917	-6	\$ -
20	20-Jul	212-25761	212-25785	\$ 875.00	\$ 125.00	\$ 750.00	7/20/17	212 00645	\$ 875.00	7/25/2017	212918	-5	\$ -
21	21-Jul	212-25786	212-25834	\$ 1,475.00	\$ 275.00	\$ 1,200.00	7/21/17	212 00646	\$ 1,475.00	7/25/2017	212919	-4	\$ -
22	22-Jul	Saturday						212				0	\$ -
23	23-Jul	Sunday						212				0	\$ -
24	24-Jul	212-25835	212-25880	\$ 1,650.00	\$ 275.00	\$ 1,375.00	7/24/17	212 00647	\$ 1,650.00	7/25/2017	212921	-1	\$ -
25	25-Jul	212-25881	212-25904	\$ 825.00	\$ 275.00	\$ 550.00	7/25/17	212 00648	\$ 825.00	8/8/2017	213503	-14	\$ -
26	26-Jul	212-25905	212-25932	\$ 850.00	\$ 100.00	\$ 750.00	7/26/17	212 00649	\$ 850.00	8/1/2017	213201	-6	\$ -
27	27-Jul	212-25933	212-25947	\$ 475.00	\$ 50.00	\$ 425.00	7/27/17	212 00650	\$ 475.00	8/1/2017	213214	-5	\$ -
28	28-Jul	212-25948	212-25993	\$ 1,625.00	\$ 650.00	\$ 975.00	7/31/17	212 00651	\$ 1,625.00	8/8/2017	213504	-8	\$ -
29	29-Jul	Saturday						212				0	\$ -
30	30-Jul	Sunday						212				0	\$ -
31	31-Jul	212-25994	212-26034	\$ 1,400.00	\$ 500.00	\$ 900.00	7/31/17	212 00652	\$ 1,400.00	8/8/2017	213505	-8	\$ -
TOTALS			\$ 26,225.00	\$ 5,850.00	\$ 20,375.00								\$ -

TOTAL AMOUNT DUE TO GENERAL FUND-----1100-322-70-121-000-0-000-----	\$	26,225.00
LESS: TOTAL AMOUNT REMITTED TO GENERAL FUND (DIRECT DEPOSIT)-----	\$	5,850.00
TOTAL FUNDS DUE TO THE COUNTY TREASURER-----	\$	20,375.00

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

2017 AUG 31
 RECEIVED BY
 COUNTY AUDITOR
 DATE: 8/31/17

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

X

AUDITED BY: THE HIDALGO COUNTY AUDITOR'S OFFICE
DATE: 9/28/17

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

Aug-17

Receipt Date	Receipt # Sequence		Total Collected	Credit Card Amount (Direct Deposit)	LONE STAR NATIONAL BANK			COUNTY TREASURER				OVER/ (SHORT)
	BEG #	END #			Deposit Amount	Date of Deposit	Deposit Slip Number	Receipt Amount	Receipt Date	Receipt Number	Diff on Dates	
1-1-Aug	212-25035	212-26077	\$ 1,325.00	\$ 300.00	\$ 1,025.00	8/1/17	212 00653	\$ 1,325.00	8/14/2017	213681	-13	\$ -
2-2-Aug	212-25078	212-26115	\$ 1,300.00	\$ 600.00	\$ 700.00	8/2/17	212 00654	\$ 1,300.00	8/14/2017	213682	-12	\$ -
3-3-Aug	212-26116	212-26144	\$ 950.00	\$ 335.00	\$ 675.00	8/3/17	212 00655	\$ 1,010.00	8/3/2017	213685	0	\$ 60.00
4-4-Aug	212-26145	212-26190	\$ 1,375.00	\$ 300.00	\$ 1,075.00	8/7/17	212 00656	\$ 1,375.00	8/14/2017	213687	-7	\$ -
5-5-Aug							212				0	\$ -
6-6-Aug							212				0	\$ -
7-7-Aug	212-26191	212-2645	\$ 2,150.00	\$ 515.00	\$ 1,575.00	8/7/17	212 00657	\$ 2,090.00	8/15/2017	213715	-8	\$ (60.00)
8-8-Aug	212-26246	212-26284	\$ 1,325.00	\$ 250.00	\$ 1,075.00	8/8/17	212 00658	\$ 1,325.00	8/15/2017	213716	-7	\$ -
9-9-Aug	212-26285	212-26324	\$ 1,500.00	\$ 525.00	\$ 975.00	8/9/17	212 00659	\$ 1,500.00	8/15/2017	213717	-6	\$ -
10-10-Aug	212-26325	212-26353	\$ 1,000.00	\$ 100.00	\$ 900.00	8/11/17	212 00660	\$ 1,000.00	8/18/2017	213925	-7	\$ -
11-11-Aug	212-26354	212-26403	\$ 1,475.00	\$ 325.00	\$ 1,150.00	8/11/17	212 00661	\$ 1,475.00	8/21/2017	213960	-10	\$ -
12-12-Aug							212				0	\$ -
13-13-Aug							212				0	\$ -
14-14-Aug	212-26404	212-26447	\$ 1,450.00	\$ 275.00	\$ 1,175.00	8/14/17	212 00662	\$ 1,450.00	8/21/2017	213961	-7	\$ -
15-15-Aug	212-26448	212-26485	\$ 1,225.00	\$ 375.00	\$ 850.00	8/15/17	212 00663	\$ 1,225.00	8/24/2017	214096	-9	\$ -
16-16-Aug	212-26486	212-26509	\$ 725.00	\$ 200.00	\$ 525.00	8/16/17	212 00664	\$ 725.00	8/24/2017	214097	-8	\$ -
17-17-Aug	212-26510	212-26545	\$ 1,125.00	\$ 300.00	\$ 825.00	8/17/17	212 00665	\$ 1,125.00	8/24/2017	214099	-7	\$ -
18-18-Aug	212-26546	212-26591	\$ 1,475.00	\$ 400.00	\$ 1,075.00	8/18/17	212 00666	\$ 1,475.00	8/24/2017	214100	-6	\$ -
19-19-Aug							212				0	\$ -
20-20-Aug							212				0	\$ -
21-21-Aug	212-26592	212-26638	\$ 1,475.00	\$ 325.00	\$ 1,150.00	8/22/17	212 00667	\$ 1,475.00	8/29/2017	214252	-7	\$ -
22-22-Aug	212-26639	212-26667	\$ 1,175.00	\$ 175.00	\$ 1,000.00	8/22/17	212 00668	\$ 1,175.00	9/8/2017	214649	-17	\$ -
23-23-Aug	212-26668	212-26701	\$ 1,050.00	\$ 375.00	\$ 675.00	8/23/17	212 00669	\$ 1,050.00	9/8/2017	214650	-16	\$ -
24-24-Aug	212-26702	212-26741	\$ 1,125.00	\$ 200.00	\$ 925.00	8/24/17	212 00670	\$ 1,125.00	9/8/2017	214651	-15	\$ -
25-25-Aug	212-26742	212-26778	\$ 1,500.00	\$ 300.00	\$ 1,200.00	8/25/17	212 00671	\$ 1,500.00	9/8/2017	214652	-14	\$ -
26-26-Aug							212				0	\$ -
27-27-Aug							212				0	\$ -
28-28-Aug	212-26779	212-26827	\$ 1,850.00	\$ 300.00	\$ 1,550.00	8/28/17	212 00672	\$ 1,850.00	9/8/2017	214654	-11	\$ -
29-29-Aug	212-26828	212-26864	\$ 1,275.00	\$ 300.00	\$ 975.00	8/29/17	212 00673	\$ 1,275.00	9/8/2017	214655	-10	\$ -
30-30-Aug	212-26865	212-26903	\$ 1,325.00	\$ 225.00	\$ 1,100.00	8/30/17	212 00674	\$ 1,325.00	9/8/2017	214657	-9	\$ -
31-31-Aug	212-26904	212-26933	\$ 975.00	\$ 100.00	\$ 875.00	8/31/17	212 00675	\$ 975.00	9/8/2017	214659	-8	\$ -
TOTALS			\$ 30,150.00	\$ 7,100.00	\$ 23,050.00							\$ -

TOTAL AMOUNT DUE TO GENERAL FUND-----1100-322-70-121-000-0-000-----	\$	30,150.00
LESS: TOTAL AMOUNT REMITTED TO GENERAL FUND (DIRECT DEPOSIT)-----	\$	7,100.00
TOTAL FUNDS DUE TO THE COUNTY TREASURER-----	\$	23,050.00

PREPARED BY: *[Signature]*

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

APPROVED BY: *[Signature]*

9/14/17
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-PC1.1-005 REVISED

RECEIVED

SEP 15 2017

Hidalgo County
AUDITORS OFFICE

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

BBC

AUGUST 2017

Receipt Date	Receipt # Sequence		Total Collected	Credit Card Amount (Direct Deposit)	LONE STAR NATIONAL BANK			COUNTY TREASURER				OVER/ (SHORT)	
	BEG #	END #			Deposit Amount	Date of Deposit	Deposit Slip Number	Receipt Amount	Receipt Date	Receipt Number	Diff on Dates		
1	1-Aug	222-05148	222-05151	\$ 125.00		\$ 125.00	8/1/17	222 00625	\$ 125.00	8/7/2017	213458	-6	\$ -
2	2-Aug	222-05152	222-05152	\$ 25.00		\$ 25.00	8/3/17	222 00626	\$ 25.00	8/16/2017	213760	-13	\$ -
3	3-Aug	222-05153	222-05155	\$ 100.00		\$ 100.00	8/3/17	222 00627	\$ 100.00	8/18/2017	213764	-13	\$ -
4	4-Aug	222-05156	222-05156	\$ 25.00		\$ 25.00	8/7/17	222 00628	\$ 25.00	8/18/2017	213765	-9	\$ -
5	5-Aug	CLOSED						222				0	\$ -
6	6-Aug	CLOSED						222				0	\$ -
7	7-Aug	222-05157	222-05161	\$ 150.00	\$ 25.00	\$ 125.00	8/7/17	222 00629	\$ 150.00	8/16/2017	213766	-9	\$ -
8	8-Aug	222-05162	222-05167	\$ 200.00	\$ 100.00	\$ 100.00	8/8/17	222 00630	\$ 200.00	8/18/2017	213919	-10	\$ -
9	9-Aug	222-05168	222-05169	\$ 50.00	\$ 25.00	\$ 25.00	8/11/17	222 00631	\$ 50.00	8/18/2017	213902	-7	\$ -
10	10-Aug	222-05170	222-05177	\$ 200.00	\$ 25.00	\$ 175.00	8/11/17	222 00632	\$ 200.00	8/18/2017	213906	-7	\$ -
11	11-Aug	222-05178	222-05190	\$ 675.00		\$ 675.00	8/14/17	222 00633	\$ 675.00	8/18/2017	213908	-4	\$ -
12	12-Aug	CLOSED						222				0	\$ -
13	13-Aug	CLOSED						222				0	\$ -
14	14-Aug	222-05191	222-05199	\$ 325.00	\$ 150.00	\$ 175.00	8/14/17	222 00634	\$ 325.00	8/18/2017	213911	-4	\$ -
15	15-Aug	222-05200	222-05208	\$ 325.00	\$ 25.00	\$ 300.00	8/15/17	222 00635	\$ 325.00	8/18/2017	213913	-3	\$ -
16	16-Aug	222-05209	222-05220	\$ 475.00		\$ 475.00	8/16/17	222 00636	\$ 475.00	8/18/2017	213920	-2	\$ -
17	17-Aug	222-05221	222-05229	\$ 250.00	\$ 50.00	\$ 200.00	8/18/17	222 00637	\$ 250.00	8/18/2017	213922	0	\$ -
18	18-Aug	222-05230	222-05258	\$ 1,000.00	\$ 200.00	\$ 800.00	8/22/17	222 00638	\$ 1,000.00	8/29/2017	214216	-7	\$ -
19	19-Aug	CLOSED						222				0	\$ -
20	20-Aug	CLOSED						222				0	\$ -
21	21-Aug	222-05259	222-05266	\$ 275.00		\$ 277.00	8/22/17	222 00639	\$ 277.00	8/29/2017	214219/214343	-7	\$ 2.00
22	22-Aug	222-05267	222-05277	\$ 375.00	\$ 25.00	\$ 348.00	8/24/17	222 00640	\$ 373.00	8/30/2017	214298	-6	\$ (2.00)
23	23-Aug	222-05278	222-05299	\$ 775.00	\$ 75.00	\$ 700.00	8/24/17	222 00641	\$ 775.00	8/30/2017	214299	-6	\$ -
24	24-Aug	222-05300	222-05313	\$ 550.00	\$ 100.00	\$ 450.00	8/24/17	222 00642	\$ 550.00	8/30/2017	214302	-6	\$ -
25	25-Aug	222-05314	222-05332	\$ 800.00	\$ 325.00	\$ 475.00	8/25/17	222 00643	\$ 800.00	8/30/2017	214303	-5	\$ -
26	26-Aug	CLOSED						222				0	\$ -
27	27-Aug	CLOSED						222				0	\$ -
27	28-Aug	222-05333	222-05346	\$ 450.00	\$ 75.00	\$ 375.00	8/29/17	222 00644	\$ 450.00	9/7/2017	214587	-9	\$ -
29	29-Aug	222-05347	222-05356	\$ 475.00	\$ 150.00	\$ 325.00	8/29/17	222 00645	\$ 475.00	9/7/2017	214589	-9	\$ -
30	30-Aug	222-05357	222-05376	\$ 850.00	\$ 25.00	\$ 825.00	8/30/17	222 00646	\$ 850.00	9/7/2017	214590	-8	\$ -
31	31-Aug	222-05377	222-05388	\$ 425.00		\$ 425.00	8/31/17	222 00647	\$ 425.00	9/7/2017	214592	-7	\$ -
TOTALS				\$ 8,900.00	\$ 1,375.00	\$ 7,525.00			\$ 8,900.00				\$ -

TOTAL AMOUNT DUE TO GENERAL FUND—1100-322-70-122-000-0-000	\$ 8,900.00
LESS: TOTAL AMOUNT REMITTED TO GENERAL FUND (COUNTY TREASURER)	\$ 8,900.00
OVER/(SHORT)	\$ -

PREPARED BY: *Alana Kelly*

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: *Erika Zamora*

10/10/17
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: *Brian O. G.*
 DATE: 10/17/17

XI

HIDALGO COUNTY, TEXAS
 ANZALDUAS PARK, PRECINCT 3
 MONTHLY REPORT FOR THE MONTH ENDING
 August 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	8/1/2017							231
2	8/2/2017							231
3	8/3/2017							231
4	8/4/2017							231
5	8/5/2017	387109	387118	10	\$ 40.00	8/5/2017	213575	011374
6	8/6/2017	387119	387150	32	\$ 128.00	8/6/2017	213576	011384
7	8/7/2017							231
8	8/8/2017							231
9	8/9/2017							231
10	8/10/2017							231
11	8/11/2017							231
12	8/12/2017	387151	387168	18	\$ 72.00	8/12/2017	213713	011394
13	8/13/2017	387169	387184	16	\$ 64.00	8/13/2017	213714	011404
14	8/14/2017							231
15	8/15/2017							231
16	8/16/2017							231
17	8/17/2017							231
18	8/18/2017							231
19	8/19/2017	387185	387192	8	\$ 32.00	8/19/2017	214013	011414
20	8/20/2017	387193	387207	15	\$ 60.00	8/20/2017	214014	011424
21	8/21/2017							231
22	8/22/2017							231
23	8/23/2017							231
24	8/24/2017							231
25	8/25/2017							231
26	8/26/2017	Closed	Hurricane Harvey					231
27	8/27/2017	Closed	Hurricane Harvey					231
28	8/28/2017							231
29	8/29/2017							231
30	8/30/2017							231
31	8/31/2017							231
				396.00	\$396.00			

AA
 Park closed 8-26-27-2017 due Hurricane Harvey

99 x \$4.00

\$396.00

X10

LESS:	TOTAL AMOUNTS REMITTED TO GENERAL FUND-----	\$396.00
	TOTAL FUNDS DUE TO THE COUNTY TREASURER-----	\$ 396.00

PREPARED BY: *Gerardo Flores* Gerardo Flores

THIS REPORT HAS BEEN PERSONALLY REVIEWED BY ME AND I CERTIFY IT TO BE TRUE AND CORRECT TO THE BEST OF MY KNOWLEDGE.
Jose M. Flores
 JOSE M. FLORES
 COMMISSIONER PRCT NO 3
 DATE: 8/28/2017

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

HIDALGO COUNTY AUDITOR'S OFFICE
 APPROVED BY: *[Signature]*
 DATE: 9/13/17

X11

HIDALGO COUNTY, TEXAS
ANZALDUAS PARK, PRECINCT 3
MONTHLY REPORT FOR THE MONTH ENDING
September 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 9/1/2017								231
2 9/2/2017 ✓	387208	387229	22	\$ 88.00	\$ 88.00	9/2/2017	214575	231 011434
3 9/3/2017 ✓	387230	387267	38	\$ 152.00	\$ 152.00	9/3/2017	214577	231 011444
4 9/4/2017								231
5 9/5/2017								231
6 9/6/2017								231
7 9/7/2017								231
8 9/8/2017								231
9 9/9/2017 ✓	387268	387284	17	\$ 68.00	\$ 68.00	9/9/2017	214871	231 01145
10 9/10/2017 ✓	387285	387312	28	\$ 112.00	\$ 112.00	9/10/2017	214872	231 01146
11 9/11/2017								231
12 9/12/2017								231
13 9/13/2017								231
14 9/14/2017								231
15 9/15/2017								231
16 9/16/2017 ✓	387313	387412	100	\$ 400.00	\$ 400.00	9/16/2017	214977	231 01147
17 9/17/2017 ✓	387413	387432	20	\$ 80.00	\$ 80.00	9/17/2017	214978	231 01148
18 9/18/2017								231
19 9/19/2017								231
20 9/20/2017								231
21 9/21/2017								231
22 9/22/2017								231
23 9/23/2017 ✓	387433	387443	11	\$ 44.00	\$ 44.00	9/23/2017	215194	231 01149
24 9/24/2017 ✓	387444	387514	71	\$ 284.00	\$ 284.00	9/24/2017	215195	231 0231
25 9/25/2017								231
26 9/26/2017								231
27 9/27/2017								231
28 9/28/2017								231
29 9/29/2017								231
30 9/30/2017 ✓	387515	387525	11	\$ 44.00	\$ 44.00	9/30/2017	215508	231 10232
31								231
\$ 1,272.00					\$ 1,272.00			

318 x \$4.00 = \$1,272.00

Tempory Deposit tickets are used due to mistake on tickets Curtis 1000 is fixing problem.

LESS: TOTAL AMOUNTS REMITTED TO GENERAL FUND-----	\$1,272.00
TOTAL FUNDS DUE TO THE COUNTY TREASURER-----	<u>\$1,272.00</u>

X11

PREPARED BY Gerardo Flores Gerardo Flores

THIS REPORT HAS BEEN PERSONALLY REVIEWED BY ME AND I CERTIFY IT TO BE TRUE AND CORRECT TO THE BEST OF MY KNOWLEDGE.
Jose M Flores
 JOSE M FLORES
 COMMISSIONER PRCT NO. 3
 DATE 10/4/2017

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

HIDALGO COUNTY AUDITOR'S OFFICE
 APPROVED BY: [Signature]
 DATE: 10/13/17

X11

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

Aug-17

Receipt #	Receipt # Sequence		Total Collected	Credit Card Amount (Direct Deposit)	LONE STAR NATIONAL BANK			COUNTY TREASURER				OVER/ (SHORT)	
	BEG #	END #			Deposit Amount	Date of Deposit	Deposit Slip Number	Receipt Amount	Receipt Date	Receipt Number	Diff on Dates		
1	1-Aug	242-35127	242-35165	\$ 1,200.00	\$ 175.00	\$ 1,025.00	08/02/2017	242 00735	\$ 1,200.00	8/15/2017	213746	#REF!	#REF!
2	2-Aug	242-35166	242-35195	\$ 1,175.00	\$ 325.00	\$ 850.00	08/03/2017	242 00736	\$ 1,175.00	8/15/2017	213747	-12	\$ -
3	3-Aug	242-35196	242-35249	\$ 1,975.00	\$ 375.00	\$ 1,600.00	08/04/2017	242 00737	\$ 1,975.00	8/15/2017	213749	-11	\$ -
4	4-Aug	242-35250	242-35309	\$ 1,850.00	\$ 350.00	\$ 1,500.00	08/07/2017	242 00738	\$ 1,850.00	8/15/2017	213750	-8	\$ -
5	5-Aug	242-35310	242-35315	\$ 225.00	\$ 50.00	\$ 175.00	08/07/2017	242 00739	\$ 225.00	8/15/2017	213752	-8	\$ -
6	6-Aug	SUNDAY						242				0	\$ -
7	7-Aug	242-35316	242-35388	\$ 2,550.00	\$ 525.00	\$ 2,025.00	08/08/2017	242 00740	\$ 2,550.00	8/22/2017	214019	-14	\$ -
8	8-Aug	242-35389	242-35446	\$ 1,725.00	\$ 300.00	\$ 1,425.00	08/09/2017	242 00741	\$ 1,725.00	8/22/2017	214021	-13	\$ -
9	9-Aug	242-35447	242-35494	\$ 1,300.00	\$ 100.00	\$ 1,200.00	08/10/2017	242 00742	\$ 1,300.00	8/22/2017	214022	-12	\$ -
10	10-Aug	242-35495	242-35545	\$ 1,775.00	\$ 550.00	\$ 1,225.00	08/11/2017	242 00743	\$ 1,775.00	8/23/2017	214068	-12	\$ -
11	11-Aug	242-35546	242-35587	\$ 1,425.00	\$ 150.00	\$ 1,275.00	08/12/2017	242 00744	\$ 1,425.00	8/23/2017	214070	-11	\$ -
12	12-Aug	242-35588	242-35615	\$ 875.00	\$ 375.00	\$ 500.00	08/14/2017	242 00745	\$ 875.00	8/23/2017	214071	-9	\$ -
13	13-Aug	SUNDAY						242				0	\$ -
14	14-Aug	242-35616	242-35689	\$ 2,100.00	\$ 375.00	\$ 1,725.00	08/15/2017	242 00746	\$ 2,100.00	8/24/2017	214088	-9	\$ -
15	15-Aug	242-35690	242-35742	\$ 1,450.00	\$ 125.00	\$ 1,325.00	08/16/2017	242 00747	\$ 1,450.00	8/24/2017	214090	-8	\$ -
16	16-Aug	242-35743	242-35783	\$ 1,125.00	\$ 100.00	\$ 1,025.00	08/17/2017	242 00748	\$ 1,125.00	8/24/2017	214091	-7	\$ -
17	17-Aug	242-35784	242-35833	\$ 1,575.00	\$ 275.00	\$ 1,300.00	08/18/2017	242 00749	\$ 1,575.00	8/24/2017	214093	-6	\$ -
18	18-Aug	242-35834	242-35889	\$ 1,875.00	\$ 350.00	\$ 1,525.00	08/21/2017	242 00750	\$ 1,875.00	8/24/2017	214094	-3	\$ -
19	19-Aug	242-35890	242-35902	\$ 425.00	\$ 50.00	\$ 375.00	08/21/2017	242 00751	\$ 425.00	9/7/2017	214593	-17	\$ -
20	20-Aug	SUNDAY						242				0	\$ -
21	21-Aug	242-35903	242-35965	\$ 1,925.00	\$ 50.00	\$ 1,880.00	08/22/2017	242 00752	\$ 1,930.00	9/7/2017	214594	-16	\$ 5.00
22	22-Aug	242-35966	242-3612	\$ 1,400.00	\$ 375.00	\$ 1,025.00	08/23/2017	242 00753	\$ 1,400.00	9/7/2017	214595	-15	\$ -
23	23-Aug	242-36013	242-36058	\$ 1,300.00	\$ 275.00	\$ 1,025.00	08/24/2017	242 00754	\$ 1,300.00	9/8/2017	214608	-15	\$ -
24	24-Aug	242-36059	242-36093	\$ 1,050.00	\$ 175.00	\$ 875.00	08/25/2017	242 00755	\$ 1,050.00	9/8/2017	214623	-14	\$ -
25	25-Aug	242-36094	242-36152	\$ 2,025.00	\$ 825.00	\$ 1,200.00	08/28/2017	242 00756	\$ 2,025.00	9/8/2017	214624	-11	\$ -
26	26-Aug	242-36153	242-36170	\$ 550.00	\$ 225.00	\$ 325.00	08/28/2017	242 00757	\$ 550.00	9/8/2017	214633	-11	\$ -
27	27-Aug	SUNDAY						242				0	\$ -
28	28-Aug	242-36171	242-36235	\$ 2,100.00	\$ 475.00	\$ 1,625.00	08/29/2017	242 00758	\$ 2,100.00	9/8/2017	214635	-10	\$ -
29	29-Aug	242-36236	242-36281	\$ 1,250.00	\$ 225.00	\$ 1,025.00	08/30/2017	242 00759	\$ 1,250.00	9/8/2017	214637	-9	\$ -
30	30-Aug	242-36282	242-36319	\$ 1,400.00	\$ 350.00	\$ 1,050.00	08/31/2017	242 00760	\$ 1,400.00	9/8/2017	214638	-8	\$ -
31	31-Aug	242-3620	242-36368	\$ 1,175.00	\$ 150.00	\$ 1,025.00	09/01/2017	242 00761	\$ 1,175.00	9/8/2017	214640	-7	\$ -

TOTALS \$ 38,800.00 \$ 7,675.00 \$ 31,130.00 \$ 38,805.00

TOTAL AMOUNT DUE TO GENERAL FUND-----1100-322-70-124-000-0-000	\$ 38,800.00
LESS: TOTAL AMOUNT REMITTED TO GENERAL FUND (COUNTY TREASURER)	\$ 38,805.00
OVER/(SHORT)	\$ 5.00

PREPARED BY: *[Signature]*

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

APPROVED BY: *[Signature]*

2017 NOV 11-3-17 DATE

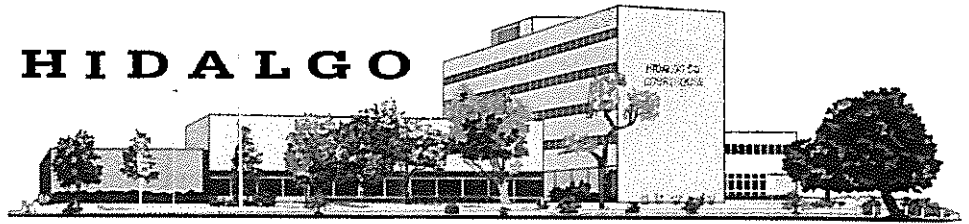
RECEIVED BY COUNTY AUDITOR PM 2 53

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

XI

COUNTY HIDALGO

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



EDINBURG, TEXAS 78539

October 31, 2017

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

Re: Review of *Monthly Fees Report* and Supporting Documentation
For the months of August 2017 and September 2017

Dear Ms. Chapa:

We conducted a limited scope review of the *Monthly Fees Report* and supporting documentation for the months of August 2017 and September 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 Reports* for the months of August 2017 and September 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 Reports*, and fee schedules. The following procedures were performed:

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

HIDALGO COUNTY DISTRICT JUDGES

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

RODOLFO DELGADO
JUDGE, 13TH D.C.

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

ROSE GUERRA REYNA
JUDGE, 20TH D.C.

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

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

MOE GONZALEZ
JUDGE, 37TH D.C.
OVERBEER

LETICIA LOPEZ
JUDGE, 39TH D.C.

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

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

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

Ms. Angie Chapa
October 31, 2017
Page 2 of 2

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

Conclusion:

Total collections for the months of August 2017 and September 2017 were \$1,305.75 and \$1,118.50, respectively. Based on the results of our review, we have concluded that fees collected were generally properly accounted and reported.

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

Respectfully,



Ray Eufrazio, CPA
County Auditor

cc: Valde Guerra, County Executive Officer

HIDALGO COUNTY DISTRICT JUDGES

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

RODOLFO DELGADO
JUDGE, 93rd D.C.

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

ROSE GUERRA REYNA
JUDGE, 204th D.C.

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

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

NGE OCHAZALEZ
JUDGE, 370th D.C.
OVERSEER

LETICIA LOPEZ
JUDGE, 389th D.C.

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

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

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

COUNTY of HIDALGO



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

October 31, 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 August 2017

Dear Mr. Garza:

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

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

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

Methodology:

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

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

HIDALGO COUNTY DISTRICT JUDGES

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

RODOLFO DELGADO
JUDGE, 12TH D.C.

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

ROSE GUERRA REYNA
JUDGE, 26TH 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. KEHO YARQUEZ
JUDGE, 39TH D.C.

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

RENEE R. BETANCOURT
JUDGE, 45TH D.C.

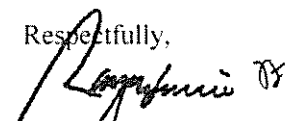
- Verified receipts issued followed a sequential order.
- Verified that procedures for voided receipts were properly followed.
- Reviewed *Daily Remittance forms* to determine if fees collected were properly accounted and deposited with the County Treasurer on or before the fifth day after the day on 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 August 2017 were \$11,014.00. 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, 52ND D.C.

RODOLFO DELGADO
JUDGE, 93RD D.C.

J. R. "BOBBY" FLORES
JUDGE, 133TH 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, 385TH D.C.

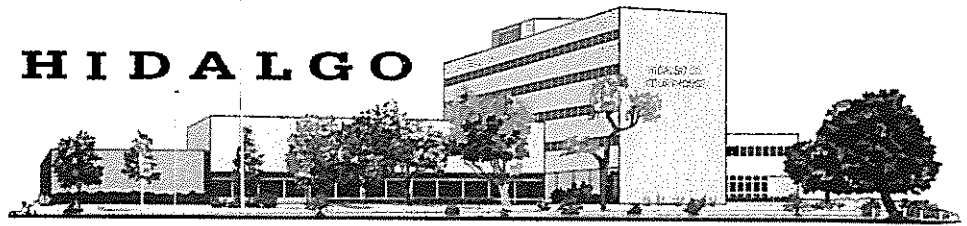
L. KENO VASQUEZ
JUDGE, 398TH D.C.

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

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

COUNTY of HIDALGO

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



EDINBURG, TEXAS 78539

October 31, 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 August 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 August 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 August 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. BINGLETERRY
JUDGE, 12th D.C.

RODOLFO DELGADO
JUDGE, 13th D.C.

J. R. "BOBBY" FLORES
JUDGE, 18th 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.

Mr. Eduardo Olivarez
October 31, 2017
Page 2 of 2


- 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 August 2017 were \$16,860.00. Based on the results of our review, we have concluded that fees collected were properly accounted and reported.

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

Respectfully,



Ray 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, 119TH D.C.

ROSE GUERRA REYNA
JUDGE, 206TH D.C.

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

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

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

October 31, 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 Months of August 2017 and September 2017

Dear Constable Avila:

We conducted a limited scope review of the Constable Precinct No. 1 *Monthly Fees Reports* and supporting documentation for the months of August 2017 and September 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 Reports* for the months of August 2017 and September 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 Reports*, and fee schedules. The following procedures were performed:

- Reviewed the submittal dates of the *Monthly Fees Reports* to the County Auditor's Office to determine if the reports 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 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 reports.
- 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, 82ND D.C.

RODOLFO DELGADO
JUDGE, 83RD 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, 396TH D.C.

ISRAEL RAMON, JR.
JUDGE, 427TH D.C.

RENEE R. BETANCOURT
JUDGE, 445TH D.C.

The Honorable Celestino Avila
October 31, 2017
Page 2 of 2

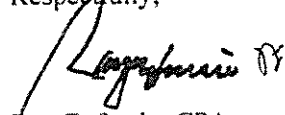
- Verified that procedures for voided receipts were properly followed.
- Reviewed *Cashier's Daily Close-Out Reports/Daily Remittance Forms* (Close-Out Reports) to determine if fees collected were properly accounted and deposited with the financial institution in a timely manner.
- Verified that the collections per the *Monthly Fees Reports* 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 Reports*
- to verify proper completion.

Conclusion:

Total collections for the months of August 2017 and September 2017 were \$7,598.00 and \$1,900.00, respectively. 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 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, 136TH D.C.

ROSE GUERRA REYNA
JUDGE, 201TH D.C.

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

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

NOE GONZALEZ
JUDGE, 370TH D.C.
Alfonso

LETICIA LOPEZ
JUDGE, 387TH D.C.

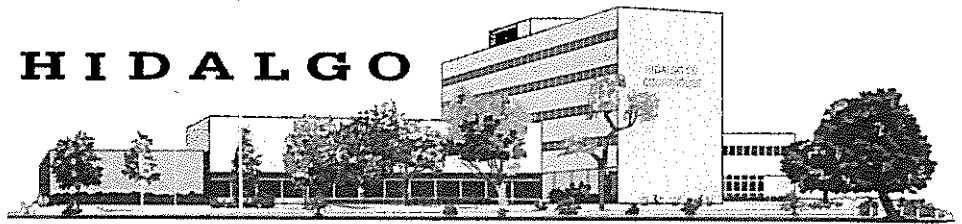
L. KENO VASQUEZ
JUDGE, 394TH D.C.

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

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

COUNTY of HIDALGO

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



EDINBURG, TEXAS 78539

November 2, 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 August 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 August 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 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 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, 17th D.C.

RODOLFO DELGADO
JUDGE, 81st D.C.

J. R. "BOBBY" FLORES
JUDGE, 124th D.C.

ROSE GUERRA REYNA
JUDGE, 204th D.C.

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

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

MOE GONZALEZ
JUDGE, 378th D.C.
OVERSEER

LETICIA LOPEZ
JUDGE, 349th D.C.

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

ISRAEL RAMON, JR.
JUDGE, 401st D.C.

RENEE R. BETANCOURT
JUDGE, 441st 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 August 2017 were \$6,517.50. 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 during our review that the Constable's Office submitted a void receipt that was not voided in Odyssey. The receipt was subsequently voided in Odyssey. According to the staff, the Constable's Office does not void receipts. The IT Department voids the receipts in Odyssey at the Constable's Office request. According to the IT Department, the Chief Deputy Constable has access to void receipts.

The County Auditor's Office requires that if a cashier makes an error, the receipt must be voided. Computer access controls to void receipts should be limited to supervisors.


Failure to ensure that void receipts are voided in Odyssey may result in the loss or misuse of County funds.

Recommendation:

Management should implement formal monitoring procedures to ensure that void receipts are voided in Odyssey.

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,



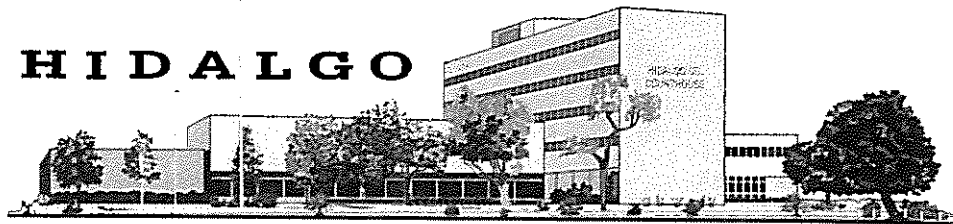
Ray Eufrazio, CPA
County Auditor

cc: Valde Guerra, County Executive Officer

HIDALGO COUNTY DISTRICT JUDGES

COUNTY HIDALGO

HIDALGO COUNTY AUDITOR'S OFFICE
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Edinburg, Texas 78539-6243
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WEBSITE: www.co.hidalgo.tx.us/auditor



EDINBURG, TEXAS 78539

October 31, 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 August 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 August 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 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 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, 17TH 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, 23RD D.C.

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

NOE GONZALEZ
JUDGE, 27TH D.C.
OVERSEER

LETICIA LOPEZ
JUDGE, 38TH D.C.

L. KENO VASQUEZ
JUDGE, 34TH D.C.

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

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

Honorable Lazaro Gallardo
October 31, 2017
Page 2 of 2

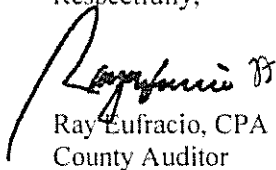
- Reviewed *Cashier's Daily Close-Out Reports/Daily Remittance Forms* (Close-Out Reports) to determine if fees collected were properly accounted and deposited with the financial institution in a timely manner.
- Verified that the collections per the *Monthly Fees Report* agreed to: 1.) total receipts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

Conclusion:

Total collections for the month of August 2017 were \$8,579.00. 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, 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, 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, 420TH D.C.

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

COUNTY OF HIDALGO

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



EDINBURG, TEXAS 78539

November 7, 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 August 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 August 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 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 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. SMOLETTERRY
JUDGE, 82ND D.C.

RODOLFO DELGADO
JUDGE, 83RD 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, 394TH D.C.

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

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

Honorable Atanacio Gaitan, Jr.
November 7, 2017
Page 2 of 2

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

Conclusion:

Total collections for the month of August 2017 were \$28,626.00. 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, 97TH 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, 312ND D.C.

NOE GONZALEZ
JUDGE, 370TH D.C.
PHILIP

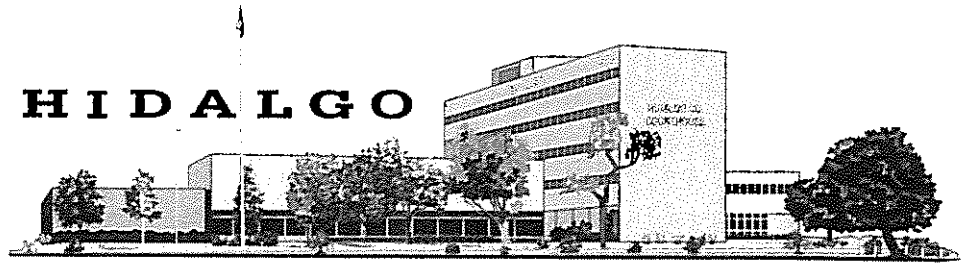
LETICIA LOPEZ
JUDGE, 389TH D.C.

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

ISRAEL RAMON, JR.
JUDGE, 420TH D.C.

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

COUNTY of HIDALGO



EDINBURG, TEXAS 78539

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

October 31, 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 August 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 August 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 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 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. SIVALETERRY
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.

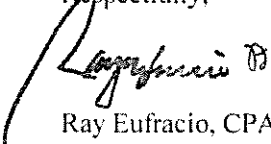
- Reviewed the *Revenue Detail Report by Account* generated from *alio* to determine if fees collected were properly accounted and deposited with the financial institution on or before the fifth business day after the day on which the funds were received.
- Verified that the collections per the *Monthly 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 August 2017 were \$23,400.00. Based on the results of our review, we have concluded that fees collected were generally properly accounted and reported.

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

Respectfully,



Ray Eufracio, CPA
County Auditor

cc: Valde Guerra, County Executive Officer

HIDALGO COUNTY DISTRICT JUDGES

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

RODOLFO DELGADO
JUDGE, 93RD D.C.

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

ROSE GUERRA REYNA
JUDGE, 206TH D.C.

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

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

NOE GONZALEZ
JUDGE, 379TH D.C.
OVERSEER

LETICIA LOPEZ
JUDGE, 389TH D.C.

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

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

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

COUNTY of HIDALGO

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



EDINBURG, TEXAS 78539

November 2, 2017

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

Re: Review of the Precinct 1 Sanitation Program *Monthly Fees Report* and Supporting Documentation
For the months of July 2017 and August 2017

Dear Commissioner Fuentes:

We conducted a limited scope review of the Precinct 1 Sanitation Program *Monthly Fees Report* and supporting documentation for the months of July 2017 and August 2017 pursuant to Local Government Code §115.002 (a) and (b). The objective of the review was to determine if fees collected were properly accounted and reported.

Scope:

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

- Reviewed the submittal date of the *Monthly Fees Reports* to the County Auditor's Office to determine if the reports 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 reports.
- Reviewed receipts issued to determine if proper fee amounts were collected and reported.
- Verified that receipts and permits issued followed a sequential order.
- Verified that procedures for voided receipts and voided permits were properly followed.
- Reviewed *Cashier's Daily Close-Out Reports/Daily Remittance Forms (Close-Out Reports)* to determine if fees collected were properly accounted and deposited with the financial institution on a daily basis.

HIDALGO COUNTY DISTRICT JUDGES

LUCAS M. SHOLETEERRY
JUDGE, 92ND D.C.

RODOLFO DELGADO
JUDGE, 83RD D.C.

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

ROSE GUERRA REYNA
JUDGE, 204TH D.C.

JULIAN R. PARTIDA
JUDGE, 273TH 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, 449TH D.C.

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

Conclusion:

Total collections for the months of July 2017 and August 2017 were \$26,225.00 and \$30,150.00, respectively. Based on the results of our review, we have concluded that fees collected were generally properly accounted and reported; however, the system of internal controls for the accounting and reporting of fees requires improvement as noted in the following observations.

Observation No. 1:

Employees are not correctly entering permit numbers when issuing replacement permit numbers for voided permits. During the month of July, permit number 45318 was out of sequence and not issued according to the Solid Waste Disposal Program. After further research, Precinct 1 staff determined that the permit was issued as a replacement for permit number 41378; however, the replacement permit was not entered into the Solid Waste Disposal Program. Corrections were subsequently made in the Solid Waste Disposal Program.

The County Auditor’s Office requires the cashier to issue an official receipt reflecting an accurate permit number. The cashier should verify that the actual permit number agrees to the permit number entered in the Solid Waste Disposal Program and the permit number on the receipt prior to issuing the receipt.

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

Recommendation:

Management should ensure that employees are properly entering permit numbers in the Solid Waste Disposal System.

Observation No. 2:

A supervisor’s signature of approval was not consistently noted for each voided permit on the “Void Permit Log.” According to staff, failure to obtain the supervisor’s signature of approval was due to an oversight.

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

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

Recommendation:

Management should ensure that the supervisor’s signature of approval is noted on the “Void Permit Log” prior to voiding a permit.. At a minimum, the procedures noted above should be implemented.

Observation No. 3:

Voided receipts were missing the signature of the clerk who issued the receipt, the date the receipt was voided, and/or a supervisor’s signature of approval.

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

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

Recommendation:

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

HIDALGO COUNTY DISTRICT JUDGES

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

RODOLFO DELGADO
JUDGE, 95TH D.C.

J. R. “BOBBY” FLORES
JUDGE, 135TH 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. BETANCOUR
JUDGE, 449TH D.C.

Observation No. 4:

The July 2017 and August 2017 *Monthly Fees Reports* and applicable supporting documentation were not filed with the County Auditor's Office within five days after the last day of the month. The reports were submitted 11 and 9 days late, respectively. According to staff, the *Monthly Fees Reports* were submitted late since the employee responsible for submitting the reports was performing the duties of a cashier while the department was understaffed.

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

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

Recommendation:

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

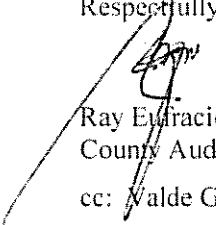
A management response letter was sent to the County Auditor's Office on September 18, 2017 in reference to nine missing permits referenced on the Review of the Precinct 1 June 2017 Sanitation *Monthly Fees Report*. The management response letter provides explanations for 3 of the 9 missing permits. Six permits remaining missing.

The \$200.00 for the six missing permits and shortages in the the months of January 2016 (\$25.00) and May 2017 (\$25.00) should be immediately deposited with the County Treasurer.

Please provide a written management response to the observations noted above by November 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. 4648, or me at ext. 4604.

Respectfully,



Ray Emiracio, CPA
County Auditor

cc: Walde Guerra, Executive Officer

HIDALGO COUNTY DISTRICT JUDGES

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

RODOLFO DELGADO
JUDGE, 92ND D.C.

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

ROSE GUERRA REYNA
JUDGE, 208TH D.C.

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

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

NOE GONZALEZ
JUDGE, 370TH D.C.
OVERSEER

LETICIA LOPEZ
JUDGE, 389TH D.C.

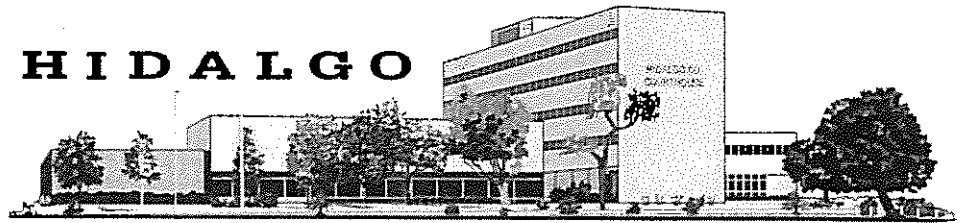
L. KENO VASQUEZ
JUDGE, 398TH D.C.

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

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

COUNTY of HIDALGO

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



EDINBURG, TEXAS 78539

October 31, 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 August 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 August 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 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 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. BOWLETERRY
JUDGE, 52ND D.C.

RODOLFO DELGADO
JUDGE, 63RD D.C.

J. R. "BOBBY" FLORES
JUDGE, 101ST D.C.

ROFF GUERRA REYNA
JUDGE, 204TH D.C.

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

MARCO E. RAMIREZ, JR.
JUDGE, 321ST D.C.

NOE GONZALEZ
JUDGE, 370TH D.C.
OVERSEER

LETICIA LOPEZ
JUDGE, 389TH D.C.

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

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

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

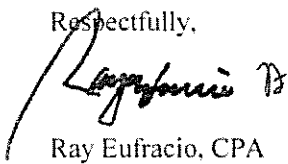
- Reviewed *Cashier's Daily Close-Out Reports/Daily Remittance Forms (Close-Out Reports)* to determine if fees collected were properly accounted and deposited with the financial institution on a daily basis.
- Verified that the collections per the *Monthly Fees Report* agreed to: 1.) total receipts issued 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 August 2017 were \$8,900.00. Based on the results of our review, we have concluded that fees collected were generally properly accounted and reported.

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

Respectfully,



Ray Eufrazio, CPA
County Auditor

cc: Valde Guerra, County Executive Officer

HIDALGO COUNTY DISTRICT JUDGES

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

RODOLFO DELGADO
JUDGE, 93RD D.C.

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

ROSE GUERRA REYNA
JUDGE, 204TH D.C.

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

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JUDGE, 332ND D.C.

NOE GONZALEZ
JUDGE, 370TH D.C.
OVERSEER

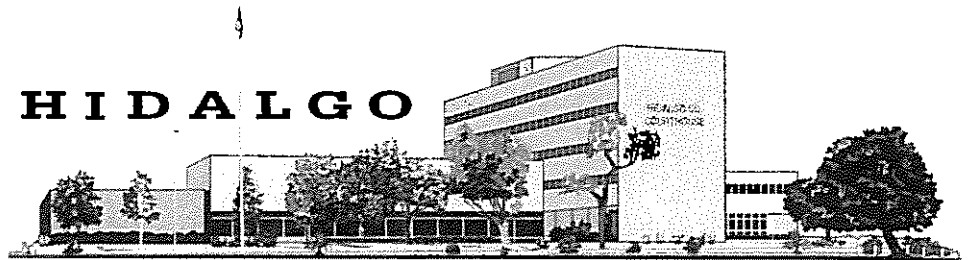
LETICIA LOPEZ
JUDGE, 389TH D.C.

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

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

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

COUNTY of HIDALGO



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

October 31, 2017

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

Re: Review of Anzalduas Park *Monthly Fees Report* and Supporting Documentation
For the months of August 2017 and September 2017

Dear Commissioner Flores:

We conducted a limited scope review of the Anzalduas Park *Monthly Fees Reports* and supporting documentation for the months of August 2017 and September 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 Reports* for the months of August 2017 and September 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* to the County Auditor's Office to determine if the reports 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 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 reports.

HIDALGO COUNTY DISTRICT JUDGES

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

RODOLFO DELGADO
JUDGE, 6TH 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 N. BETANCOURT
JUDGE, 44TH D.C.

- Reviewed tickets issued to determine if proper fee amounts were collected and reported.
- Verified tickets issued followed a sequential order.
- Verified that procedures for voided tickets were properly followed.
- Reviewed *Cashier's Daily Close-Out Reports/Daily Remittance Forms (Close-Out 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 Reports* 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 months of August 2017 and September 2017 were \$396.00 and \$1,272.00, respectively. Based on the results of our review, we have concluded that fees collected were generally properly accounted and reported; however, the system of internal controls for the 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, 52ND D.C.

RODOLFO DELGADO
JUDGE, 93RD D.C.

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

ROSE GUERRA REYNA
JUDGE, 206TH D.C.

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

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OVERSEER

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JUDGE, 430TH D.C.

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JUDGE, 449TH D.C.

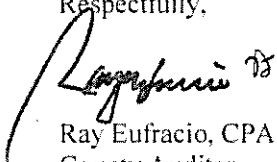
Recommendation:

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 November 10, 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
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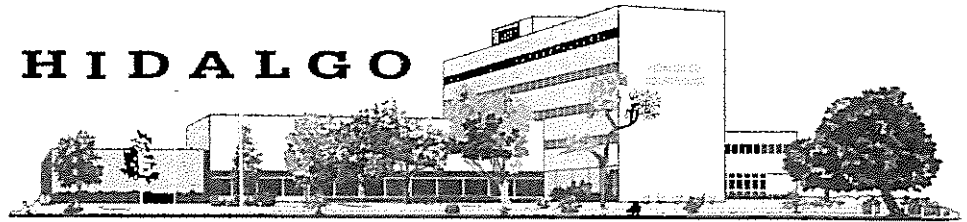
L. KENO VASQUEZ
JUDGE, 398TH D.C.

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

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

COUNTY of HIDALGO

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



EDINBURG, TEXAS 78539

November 3, 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 August 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 August 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 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 improvement could be made.

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

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

Methodology:

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

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

HIDALGO COUNTY DISTRICT JUDGES

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

RODOLFO DELOAJO
JUDGE, 13TH D.C.

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

ROSE GUERRA PEYNA
JUDGE, 20TH D.C.

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

MARIO E. RAMPEZ, JR.
JUDGE, 32TH D.C.

NOE GONZALEZ
JUDGE, 37TH D.C.
OVERSEER

LETICIA LOPEZ
JUDGE, 38TH D.C.

L. KENO VASQUEZ
JUDGE, 29TH D.C.

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

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

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

Conclusion:

Total collections for the month of August 2017 were \$38,800.00. 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 observations.

Observation No. 1:

We noted during our review that reissued permit numbers 46330 and 47317 were listed on the (manual) "Void Permit Log" but were not listed on the Solid Waste Disposal Program. According to Precinct 4 staff, the clerks forgot to activate the reissued permits in the Solid Waste Disposal Program.

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 voided (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.

Observation No. 2:

We noted that there were 172 void/reissued permits during the month of August. None of the void permits for which a replacement permit was issued were submitted to the County Auditor's Office.

The County Auditor's Office requires that prior to issuing a replacement permit; the void permit must be obtained from the constituent, marked void, and submitted to the County's Auditor's Office along with the *Monthly Fees Report*. If the void permit cannot be provided by the constituent because the vehicle was stolen or the vehicle was involved in an accident, a police report must be obtained prior to replacing the permit.

Failure to ensure that the void permits are obtained from the constituent may result in the loss of County revenue.

Recommendation:

Management should ensure that the void permits are obtained from the constituent. At a minimum, the procedures noted above should be implemented.

Observation No. 3:

We noted during our review that manual receipt number 000175 was not properly voided. The receipt did not contain on the face of the receipt an explanation for the void, the date the receipt was voided, and the supervisor's signature of approval. In addition, the pink copy of the receipt was not submitted to the County Auditor's Office. Furthermore, we noted that manual receipts were not cross-referenced with the computer-generated receipt.

The County Auditor's Office requires that approval of a void receipt be obtained prior to voiding a receipt. Approval of void receipts should be limited to supervisors. The supervisors should ensure the original and all copies of the void receipt contain on the face of the receipt the word "void", an explanation for the void, the date receipt was voided, and the supervisor's signature of approval. In addition, the supervisor should ensure that the original and all the other copies of the voided receipt are securely attached together and submitted to the County Auditor's Office. Furthermore, when a department with a computerized receipting system uses

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.

NCE GONZALEZ
JUDGE, 370TH D.C.
OVERSEER

LETICIA LOPEZ
JUDGE, 389TH D.C.

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

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

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

The Honorable Joseph Palacios
November 3, 2017
Page 3 of 3

manual receipts, those manual receipts must be entered into the computerized receipting system as soon as possible. Each manual receipt and corresponding computer generated receipt should be cross-referenced.

Failure to ensure proper procedures for voiding receipts are followed may result in the loss or misuse of County funds.

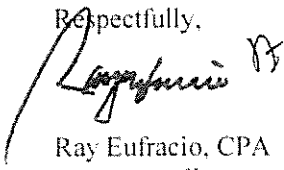
Recommendation:

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

Please provide a written management response to the observations noted above by November 17, 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.

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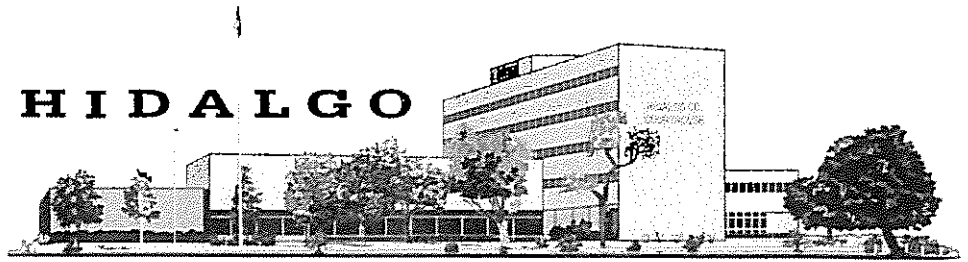
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COUNTY of HIDALGO

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



EDINBURG, TEXAS 78539

November 8, 2017

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

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

Dear Judge Saenz:

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

Scope:

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

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

HIDALGO COUNTY DISTRICT JUDGES

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

RODOLFO DELGADO
JUDGE, 13TH D.C.

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

ROSE GUERRA REYNA
JUDGE, 25TH D.C.

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

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

NOE GONZALEZ
JUDGE, 37TH D.C.
OVERSEER

LETICIA LOPEZ
JUDGE, 38TH D.C.

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

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

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

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

Conclusion:

Total collections for the month of July 2017 were \$50,541.10. Based on the results of our review, we have concluded that fines, fees, and court costs were generally properly accounted and reported; however, the system of internal controls for the accounting and reporting of fines, fees, and court costs requires improvement as noted in the following observations.

Observation No. 1:

We reviewed a sample of receipts issued in July 2017 (100% of receipts with an offense date of December 31, 2007 and prior and 10% of receipts with an offense date of January 1, 2008 and after) to determine if fines, fees, and court costs collected were properly allocated and reported.

The results of our review revealed that 8 receipts contained errors in the allocation of fines, fees, and court costs. The Justice of the Peace staff was made aware of the required adjustments (see Exhibit A); however, adjustments have not been completed. In addition, adjustments for the months of January 2015 (1), February 2015 (4), March 2015 (114), April 2015 (51), May 2015 (1), July 2015 (47), August 2015 (14), September 2015 (18), October 2015 (4), November 2015 (4), December 2015 (1), February 2016 (2), May 2016 (2), June 2016 (2), July 2016 (1), September 2016 (4), October 2016 (3), December 2016 (3), March 2017 (1), April 2017 (9), May 2017 (2), and June 2017 (9) are still pending to be completed. According to the Court Coordinator, staff does not consistently verify that fines, fees, and court costs have been properly assessed prior to issuing receipts. In addition, due to a heavy workload, limited number of staff, and technical difficulties with *Odyssey*, the adjustments cannot be completed in a timely manner.

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

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

Recommendation:

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

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

HIDALGO COUNTY DISTRICT JUDGES

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

RODOLFO DELGADO
JUDGE, 93rd D.C.

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

ROSE GUERRA REYNA
JUDGE, 206th D.C.

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

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

NOE GONZALEZ
JUDGE, 370th D.C.
OVFRSFFR

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.

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

Observation No. 2:

Properly completed copies of the May 2013 and August 2013 through July 2017 Office of Court Administration's "Official Justice of the Peace Monthly Reports" (OCA Reports) have not been filed with the County Auditor's Office. According to the Justice of the Peace staff, properly completed OCA Reports cannot be generated from *Odyssey* due to data entry errors. Assistance from the Information Technology Department has been requested.

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

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

Recommendation:

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

Observation No. 3:

We noted during our review that 2 cash bond posted by defendants who failed to appear before the Justice of the Peace were not forfeited (liquidated) by the 10th workday following the date of their release from jail. The bonds were received on May 24, 2016 (1) and June 27, 2016 (1) (see Exhibit B). The bond received on June 27, 2016 has not been forfeited, as of today. In addition, according to staff, the bond received on May 24, 2016 cannot be forfeited due to technical complications with *Odyssey*. Assistance has been requested from the Information Technology Department for this case.

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

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

Recommendation:

Management should ensure that cash bonds are liquidated in a timely manner. In addition, the continued assistance from the Information Technology Department should be requested until the problem has been resolved.

Observation No. 4:

We noted during our review that the July 2017 *Monthly Report* was submitted to the County Auditor's Office 14 days after the fifth day following the end of the month. According to the Court Coordinator, the Justice of the Peace was out of the office and therefore was unable to sign the *Monthly Report*.

HIDALGO COUNTY DISTRICT JUDGES

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

RODOLFO DELGADO
JUDGE, 91ST D.C.

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

ROSE GUERRA REYNA
JUDGE, 206TH D.C.

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

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

NOE GONZALEZ
JUDGE, 370TH D.C.
OVPR5FFR

LETICIA LOPEZ
JUDGE, 389TH D.C.

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JUDGE, 398TH D.C.

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

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JUDGE, 449TH D.C.

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

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

Recommendation:

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

Observation No. 5:

We noted during our review that 11 of the 20 Close-Out Reports prepared during the month of July 2017 were not submitted to the County Treasurer's Office on a daily basis after the bank deposit was made. The Close-Out Reports were submitted from 3 to 20 days after the bank deposit was made. According to the Court Coordinator, the Close-Out Reports were not submitted to the County Treasurer's Office on a timely basis due the bank not sending the validated deposit slip in the locked cash bag. The Court Coordinator waits to submit the Close-Out Report until the Precinct 1 Constable Deputy, who makes the daily deposits, brings the validated deposit slip from the bank.

The County Auditor's Office requires that cashiers reconcile cash on hand to receipts issued and the approved change fund, if any, on a daily basis by utilizing the Close-Out Report. Once the reconciliation is completed and the collections are deposited to the County's General Fund bank account, the Close-Out Report along with the bank validated deposit slip must be submitted to the County Treasurer's Office on a daily basis. The County Treasurer's Office utilizes the Close-Out Report, along with the bank validated deposit slip to timely receipt and account for the collections deposited to the County's General Fund bank account.

Failure to submit the Close-Out Report to the County Treasurer's Office on a daily basis results in the improper accounting of County funds.

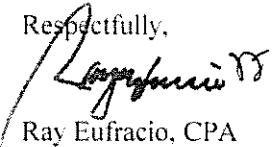
Recommendation:

Management should ensure that the Close-Out Report is submitted to the County Treasurer's Office on a daily basis after the daily deposit has been made. In addition, the employee responsible for taking the deposit to the bank should ensure that a validated deposit slip is provided prior to leaving the bank.

Please provide written management responses to the observations noted above by November 22, 2017.

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

Respectfully,


Ray Eufrazio, CPA
County Auditor

Enclosures: Copy of *Monthly Report* and Exhibits

cc: Valde Guerra, County Executive Officer

HIDALGO COUNTY DISTRICT JUDGES

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

RODOLFO DELGADO
JUDGE, 93RD D.C.

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CVPRSFRR

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JUDGE, 430TH D.C.

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

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

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

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

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

City: **WESLACO, TX**
Hidalgo County, Texas

PBC

Part I: RECAP OF AMOUNT PAYABLE TO THE COUNTY TREASURER

TOTAL CASH COLLECTED	(Receipts #s) <u>JP11-2017-03249</u> THRU <u>JP11-2017-03613</u>	\$	<u>50,541.10</u> X10
LESS: COST ON DEPOSIT			- X7
ADD: COST ON DEPOSIT LIQUIDATED			. X7
AMOUNT OWED TO COUNTY (Should Match Amt in Part III)		\$	<u>50,541.10</u> X3
Less: Total amount of remittances to County Treasurer (From Part II)			<u>50,953.10</u> <u>50,541.10</u>
Total funds due to County Treasurer (Overtransfer Made to Co Treas.)		\$	<u>(412.00)</u> - X4-F 21

Part II: REMITTANCES MADE TO THE COUNTY TREASURER

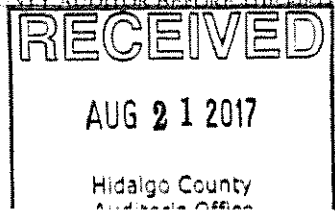
Description	AMOUNT	Comment
Total Collections for the Month (See Schedule of Receipts & Deposits)	\$ 50,541.10 B1	
Add: Previous Month's Bond Overtransfer <i>May '16 + June '16</i>	412.00	
Add: HCSO Monthly "D" Collections Report		
	50,953.10	
Total Remittances Made to County Treasurer	\$ <u>50,541.10</u>	

PREPARED BY: *Kevin Ontiver* DATE: 8/17/17

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

HIDALGO COUNTY AUDITOR'S OFFICE APPROVED BY: <u><i>[Signature]</i></u> DATE: <u>09/29/17</u> <u>10/2/17</u>	<u><i>[Signature]</i></u> <u>8/17/17</u> JUSTICE OF THE PEACE DATE
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THIS REPORT IS DUE IN THE OFFICE OF THE COUNTY AUDITOR BEFORE THE FIFTH (5TH) DAY OF THE FOLLOWING MONTH (LGC § 114-001)
 COUNTY AUDITOR'S FORM RE-JP-004 REVISED 03 2016



X2

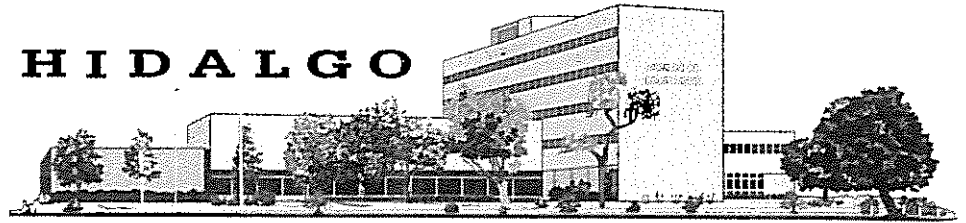
Justice of the Peace Gilberto Saenz
 Schedule of Adjustments
 For the Month Ending July 31, 2017

Receipt Number	Case Number	Party	Offense	OR Date	Date	C.C.	C.B.S.	C.H.S.P.	C.O.	C.B.	V.C.A.	D.P.S.	D.E.S.	F.A.	H.R.R.	R.C.D.	J.C.P.	R.V.	E.S.	H.H.	M.V.	O.M.B.	O.M.B.	O.M.B.	S.C.H.	S.H.S.	S.H.	H.P.O.	P.P.D.	O.H.C.	W.A.R.	TOTAL				
<p>CO and CF were split incorrectly, should be CO \$8.95 and CF \$8.95.</p>																																				
0411-2017-00417	0508-7444	IRRI, ACOSTA	Re Safety Seat, Child-CR	7/18/1998	7/11/2017	17	3					3%	5		4	0.2%	1								20	0.6	5.4	30	1	3		3	35	184.25		
<p>CO and CF were split incorrectly, should be CO \$8.95 and CF \$8.95.</p>																																				
0411-2017-00419	0015-131	DARIANA	Safety Seat, Child-CR	10/5/2015	7/6/2017	40	3	1	5.4	3.7%			5		2										20	0.6	5.4	30	1	3		3		140.00		
<p>Scotflaw \$20.00 should have been assessed.</p>																																				
0411-2017-00444	0017-1877	MARIAH	Safety Seat, Child-CR	3/19/2017	7/14/2017	40	3	1	1.7%	1.2%			5		2											0.6	5.4	30	1	1	3		3		127.10	
<p>Scotflaw \$20.00 should have been assessed.</p>																																				
0411-2017-00381	1816-2812	IVAH	No Record of Duty Status/Log	8/28/2015	7/11/2017	40	3	1	1.7%				5		2												0.6	5.4	30	1	1	1	1	50	296.00	
<p>Based on offense type, MVE \$0.10 should have been assessed. In addition, please enter disposition date.</p>																																				
0411-2017-00183	1817-4314	BRANDEN	No Commercial DL	6/22/2017	7/6/2017	40	3	1	100.0				5		2												0.6	5.4	30	1	1	1	1	1	169.00	
<p>Please enter disposition date.</p>																																				
0411-2017-00416	0017-1673	DI CAROLINA	Speeding	3/11/2017	7/13/2017	40	3	1					5		2										20	0.6	5.4	30	1	1	3		3		122.10	
0411-2017-00580	0017-4093	HEATHER	Speeding	6/28/2017	7/27/2017	40	3	1					5		2												0.6	5.4	30	1	1	3		3		162.10
<p>OMNI fees should not have been assessed. This IP does not participate in OMNI.</p>																																				
0411-2017-00407	17-1066	DI CAROLINA	SARBA'S	7/6/2017	7/6/2017	40	3	1	66.0				5		2										4	30	6	20	0.6	5.4				183.00		

XB

COUNTY of HIDALGO

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



EDINBURG, TEXAS 78539

November 6, 2017

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

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

Dear Judge Morales:

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

Scope:

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

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

HIDALGO COUNTY DISTRICT JUDGES

LUIS M. SINGLETERAN
JUDGE, 127th D.C.

RODOLFO DE GAZDO
JUDGE, 227th D.C.

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

ROSE GUERRA KEYNA
JUDGE, 295th D.C.

JUAN R. PARTIDA
JUDGE, 775th D.C.

MARIO E. RAMIREZ, JR.
JUDGE, 372nd D.C.

HOE GONZALEZ
JUDGE, 378th D.C.
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LETICIA LOPEZ
JUDGE, 311th D.C.

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JUDGE, 314th D.C.

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

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

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

Conclusion:

Total collections for the month of July 2017 were \$52,939.90. Based on the results of our review, we have concluded that fines, fees, and court costs were generally properly accounted and reported; however, the system of internal controls for the accounting and reporting of fines, fees, and court costs requires improvement as noted in the following observations.

Observation No. 1:

We reviewed a sample of receipts issued in July 2017 (100% of receipts with an offense date of December 31, 2007 and prior and 10% of receipts with an offense date of January 1, 2008 and after) to determine if fines, fees, and court costs collected were properly allocated and reported.

The results of our review revealed that 1 receipt contained errors in the allocation of fines, fees, and court costs. The Justice of the Peace staff was made aware of the required adjustments (see Exhibit A); however, adjustments have not been completed. In addition, the adjustments for February 2015 (167), March 2015 (1), June 2015 (1), July 2015 (20), August 2015 (19), September 2015 (39), October 2015 (37), November 2015 (21), December 2015 (19), January 2016 (25), February 2016 (45), March 2016 (30), April 2016 (1), and July 2016 (1) are still pending to be completed. According to staff, sufficient time is not available to verify that fees, fines, and court costs are applied correctly prior to taking in a payment due to a high volume of customers.

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

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

Recommendation:

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

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

HIDALGO COUNTY DISTRICT JUDGES

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

RODOLFO DELGADO
JUDGE, 93RD D.C.

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

ROSE GUERRA REYNA
JUDGE, 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, 400TH D.C.

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

Observation No. 2:

Copies of the April 2014 through July 2017 Office of Court Administration "Official Justice of the Peace Monthly Reports" (OCA Reports) have not been filed with the County Auditor's Office. In addition, incorrect copies of the OCA Report for the months of February 2014 and March 2014 were filed with the County Auditor's Office. According to Justice of the Peace staff, copies of the OCA Reports cannot be generated due to programming errors in *Odyssey*. Assistance from the Information Technology Department has been requested; however, the problem has not been resolved.

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

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

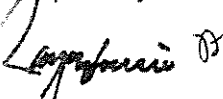
Recommendation:

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

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

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

Respectfully,



Ray Eufrazio, CPA
County Auditor

Enclosures: Copies of *Monthly Report* and Exhibit

cc: Valde Guerra, County Executive Officer

HIDALGO COUNTY DISTRICT JUDGES

LUIS M. SINGLETERRY JUDGE, 92 ND D.C.	RODOLFO DELGADO JUDGE, 91 ND D.C.	J. R. "BOBBY" FLORES JUDGE, 139 TH D.C.	ROSE GUERRA REYNA JUDGE, 206 TH D.C.	JUAN R. PARTIDA JUDGE, 275 TH D.C.	MARIO E. RAMIREZ, JR. JUDGE, 112 ND D.C.	NGE GONZALEZ JUDGE, 370 TH D.C. OVERSEER	LETICIA LOPEZ JUDGE, 389 TH D.C.	L. KENO VASQUEZ JUDGE, 398 TH D.C.	ISRAEL RAMON, JR. JUDGE, 430 TH D.C.	RENEE R. BETANCOUR JUDGE, 449 TH D.C.
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**JUSTICE OF THE PEACE
MONTHLY FINES AND FEES COLLECTED
FOR THE MONTH ENDED July-17**

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

City: WESLACO, TEXAS
Hidalgo County, Texas

PBC

Part III SUMMARY OF COLLECTIONS PAYABLE TO THE COUNTY TREASURER

PAGE 2 OF 2

Name of Fine, Fee, Court Cost	# Issued/Filed	Statute Reference	Detail of Amt Collected	GL Acct No	Amt. Collected
FINES:					
County Fines (Local Fine)		LOC 113 344.00 12 25		1200-331-10-062-000-0-000	\$ 13,806.40
Texas Parks & Wildlife 85% Fine (State Fine)		TPWC 12 197		1100-207-20-000-012-0-000	-
No Safety Belt 50% Fine (State Fine)		TRC 545 412.045 413 02		1100-207-20-000-028-0-000	112.50
Gross Weight 50% Fine (State Fine)		TRC Sec 631 506 02		1100-207-20-000-013-0-000	-
School District 50% Fines		Educ Code § 25 093 01 1 (A)		1100-207-10-000-005-0-000	-
LOCAL COURT COSTS AND FEES:					
Courthouse Security Adm. Fee (\$3)		C.C.P. Art. 112 017 5		1241-341-10-060-001-0-000	918.11
Courthouse Security Fund JP (\$1)		C.C.P. Art. 112 017		1245-341-10-062-000-0-000	299.62
Justice Court Technology Fund (\$4)		C.C.P. Art. 112 017 5		1242-341-10-060-000-0-000	1,224.20
Time Payment - @ 40% OF \$25.00 (\$10.00)		LOC 113 103 01		1100-341-10-060-001-0-000	440.50
Time Payment - @ 10% of \$25.00 (\$2.50)		LOC 113 103 02		1100-341-10-060-002-0-000	110.13
Administrative Local Transaction Fee (\$2)		C.C.P. Art. 112 012		1100-341-10-060-003-0-000	672.31
Motor Vehicle Adm. Fee (\$10-\$20) (Disposal Fee for Exp. 201, Trip exp. Used Exp. No Reg.)		TRC Sec 548 045 521 026 510 407		1100-341-10-060-004-0-000	20.00
Special Fees				1100-341-10-062-000-0-000	427.54
Deferred Disposition		C.C.P. Art. 41 051	316.00		
Administrative Fee - "Drivers Safety Course" (\$10)		C.C.P. Art. 48 051 07	111.54		
Support of Judiciary Fund (\$ 60)		LOC 113 103		1100-341-10-060-009-0-000	179.16
Traffic Fee (\$3)		T.B.C. 542 403		1100-341-10-062-000-0-000	638.03
Child Safety (\$20-\$25)		C.C.P. Art. 112 014		1100-341-10-060-011-0-000	25.00
Failure to Appear (\$4)		TRC 706 062 TRC 706 007 4 02		1100-341-10-060-012-0-000	108.00
Scoutlaw Fee (\$20)		TRC 502 010 04		1100-341-10-140-049-0-000	1,932.24
Truancy Prevention and Diversion Fund (\$1)		C.C.P. Art. 112 015		1100-341-10-060-013-0-000	273.40
STATE COURT COSTS AND FEES:					
Criminal Justice Planning Fund C C P (\$5)		C.C.P. Art. 112 015		1100-207-20-000-003-0-000	-
State General Revenue Fund (\$2.50)		C.C.P. Art. 112 015		1100-207-20-000-010-0-000	-
Law Enforcement Education Fund (____ \$1, ____ \$1.50, ____ \$3.50)		Wavy Code Sec. 418 082		1100-207-20-000-011-0-000	-
Operators and Chauffeurs License Fund (\$75)		TRC 601 193		1100-207-20-000-031-0-000	-
Time Payment - @ 50% OF \$25.00 (\$12.50)		LOC 113 103 01		1100-207-20-000-035-0-000	550.63
Juvenile Crime and Delinquency Fund (____ \$ 24, ____ \$ 50)		C.C.P. Art. 112 015 01		1100-207-20-000-067-0-000	1.00
Comprehensive Rehabilitation Fund (\$5)		C.C.P. Art. 112 012		1100-207-20-000-008-0-000	-
Fugitive Apprehension Fund (\$5)		C.C.P. Art. 112 019 01 2		1100-207-20-000-009-0-000	10.00
Consolidated Court Costs Fund (\$17)		C.C.P. Art. 112 015 01 3 LOC 113 103		1100-207-20-000-015-0-000	12,155.99
Compensation Victims Of Crime Fund (____ \$1, ____ \$5, ____ \$15, ____ \$25)		C.C.P. Art. 66 550 21 01 13		1100-207-20-000-017-0-000	30.00
Judicial & Court Personnel Training Fund (____ \$1, ____ \$2)		Wavy Code Sec. 56 701 15		1100-207-20-000-027-0-000	4.00
Correctional Management Institute of Texas Fund (\$ 50)		C.C.P. Art. 112 015		1100-207-20-000-029-0-000	1.00
Indigent Legal Services Fee-JP (\$6)	60	Wavy Code Sec. 101 14 012 03		1100-207-20-000-004-0-000	360.00
State Traffic Fee-Subtitle C (\$30)		TRC Sec 543 413 1		1100-207-20-000-035-0-000	6,290.48
Jury Service Fee (\$4)		C.C.P. Art. 112 015		1100-207-20-000-053-0-000	1,198.46
Support of Judiciary Fund (\$1.40)		LOC 113 103		1100-207-20-000-054-0-000	1,601.98
Birth Certificate Fee (\$1.80)		HSC 191 0045 13 02		1100-207-20-000-039-0-000	-
Defensive Driving Record Fee (\$12)		C.C.P. Art. 45 011 12 15		1100-207-20-000-057-0-000	-
Indigent Defense Representation Fund (\$2)		LOC 113 103 00 132 023		1100-207-20-000-059-0-000	586.71
Moving Violation Fee (\$0.10)		C.C.P. Art. 112 012 00		1100-207-20-000-061-0-000	22.33
Safety Seat Violation Fee (\$0.15)		TRC 545 412 04 01		1100-207-20-000-062-0-000	-
Failure to Appear (\$20)		TRC 706 062 TRC 706 007 4 02		1100-207-20-000-066-0-000	548.00
Electronic Filing Fee - Civil (\$10)		TRC 101 141 030 51 81		1100-207-20-000-070-0-000	600.00
Truancy Prevention and Diversion Fund (\$1)		C.C.P. Art. 112 015		1100-207-20-000-073-0-000	273.40
Texas Home Visiting Program Contribution (\$5)		TRC 191 0048 130 138 118 03		1100-207-20-000-074-0-000	-
ARREST WARRANT FEES: STATE					
D.P.S. (____ \$1, ____ \$5, ____ \$35, ____ \$50)		C.C.P. Art. 112 011		1100-207-20-000-019-0-000	1355.22
T.A.B.C. (____ \$1, ____ \$5, ____ \$35, ____ \$50)				1100-207-20-000-020-0-000	-
P.K.W.L. (____ \$1, ____ \$5, ____ \$35, ____ \$50)				1100-207-20-000-021-0-000	-
ARREST WARRANT SERVICE FEES: COUNTY					
Sheriff Fees:		LOC 113 103		1100-342-10-060-001-0-000	35.00
Constable Fees:					
Precinct #1				1100-342-10-291-000-0-000	4871.06
Precinct #2				1100-342-10-292-000-0-000	-
Precinct #3				1100-342-10-293-000-0-000	-
Precinct #4				1100-342-10-294-000-0-000	-
Precinct #5				1100-342-10-295-000-0-000	-
District Attorney Fees				1100-341-10-060-007-0-000	-
Tax Assessor Fraud Investigators				1100-342-10-060-002-0-000	-
School District Arrest Fee				1100-342-10-060-003-0-000	-
Fire Marshal Fee				1100-342-20-060-001-0-000	-
Due to Others					
Warrant Fees Out of County Service Fees DOJ Law Enforcement Agencies		C.C.P. Art. 112 011 141 0 2 (A)		1100-207-20-000-003-0-000	-
Refund - Overpayments				1100-202-00-000-008-0-000	90.10
Due to Others				1100-202-00-000-008-0-000	-
Restitution				1100-202-00-000-008-0-000	-
Failure to Appear- OmniBanc (\$6)		TRC 706 062 TRC 706 007 4 02		1100-202-00-000-019-0-000	162.00
Delinquent Attorney Fee				1100-341-10-060-001-0-000	-
Justice Fees (Local Fees)				1100-341-10-060-001-0-000	1,532.50
Small Claims Court Filing Fee (\$25)		LOC 118 121 118 122			
Debt Claim Fee (Justice Court Filing Fee) (\$25)		LOC 118 121 118 122	1,500.00		
Landlord & Tenant Eviction Filing Fee (Forcible Entry and Detainer Court) (\$25)		LOC 118 121 118 122			
Transcript Fees (\$10)		LOC 118 121 118 123 01			
Abstract Fees (\$5)		LOC 118 121 118 123 01	20.00		
Writ Filing Fee (\$5)		LOC 118 121 118 123 02	10.00		
Issuing other Document (\$1 1st pg, .25 for each add'l pg)		LOC 118 121 118 123 03	2.50		
Certified Copies of Court Papers (\$2 1st pg, .25 for each add'l pg)		LOC 118 121			
Probable Cause Tow Hearing Fee (\$20)		LOC 113 141 124			
Birth Certificates (\$22 each)		HSC 191 0045 13 02		1100-341-10-060-001-0-000	-
Death Certificates (\$20 each, each add'l \$3)		HSC 191 0045 13 02		1100-341-10-060-001-0-000	-
Preservation of Vital Statistics Fee (\$1 each)		HSC Sec 191 0043 01		1100-341-10-060-008-0-000	-
Jury Fees (Civil \$22, Criminal \$3)		Rules of Civil Proc., Rule 504.1(b)(7) CCP 102 004		1100-341-10-060-006-0-000	-
TOTAL AMOUNT DUE TO THE COUNTY TREASURER:					\$ 53,456.00

AUDITED BY: THE HIDALGO
COUNTY AUDITOR'S OFFICE
DATE: 2/28/19/2017

Handwritten notes and corrections on the right side of the page, including "X1", "X0", "1355.22", "4871.06", "3-2", "21", "X1, X2", and various checkmarks.

Justice of the Peace Jesus Morales
 Schedule of Adjustments
 For the Month Ended July 31, 2017

Receipt Number	Case Number	Date	Offense	Off Date	Disposition Date	CCC	CHS	CHSIP	CMIT	CO	CVCA	DPS	DPSr	FA	IDRF	JED	JCPT	JCTF	JSF	LTF	SCOF	SJFC	SIFS	SV50	TPDC	TPDS	UTFC	WARr	TOTAL
03256	JL2	7/24/2017	40 MV	4/3/2017	7/24/2017	40	3	1		200			5		2			4	4	2		0.6	5.4		1	1			269

Based on offense, MVF should be assessed.

open
 CORNABER

IP12-2017-1817-2372

XL

COUNTY of HIDALGO

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



EDINBURG, TEXAS 78539

November 8, 2017

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

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

Dear Judge Contreras:

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

Scope:

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

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

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JUDGE, 40TH D.C.

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

the County Treasurer, and 4.) total deposits posted to *alio's* Undistributed Receipts general ledger account.

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

Conclusion:

Total collections for the month of July 2017 were \$145,167.62. Based on the results of our review, we have concluded that fines, fees, and court costs were generally properly accounted and reported; however, the system of internal controls for the accounting and reporting of fines, fees, and court costs requires improvement as noted in the following observations.

Observation No. 1:

We reviewed a sample of receipts issued in July 2017 (100% of receipts with an offense date of December 31, 2007 and prior and 10% of receipts with an offense date of January 1, 2008 and after) to determine if fines, fees, and court costs collected were properly allocated and reported.

The results of our review revealed that 9 receipts contained errors in the allocation of fines, fees, and court costs. The Justice of the Peace staff was made aware of the required adjustments (see Exhibit A); however, adjustments have not been completed. In addition, adjustments for the months of April 2015 (43), May 2015 (65), July 2015 (23), August 2015 (31), September 2015 (43), October 2015 (34), November 2015 (10), December 2015 (5), January 2016 (13), February 2016 (21), March 2016 (28), April 2016 (31), May 2016 (2), June 2016 (2), August 2016 (5), September 2016 (8), October 2016 (6), November 2016 (6), December 2016 (5), January 2017 (3), February 2017 (6), March 2017 (9), April 2017 (5), May 2017 (7), and June 2017 (5) are still pending to be completed. According to staff, attempts to check the fines, fees, and court costs prior to taking in a payment are being made. In addition, due to a heavy workload and a limited number of staff, the adjustments could not be completed in a timely manner.

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

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

Recommendation:

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

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

HIDALGO COUNTY DISTRICT JUDGES

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JUDGE, 430TH D.C.

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

- Staff should ensure that the proper fines, fees, and court costs allocation, offense date, and judgment date are entered when a case is setup in *Odyssey*.

Observation No. 2:

Copies of incorrect Office of Court Administration "Official Justice of the Peace Monthly Reports" (OCA Reports) for the months of March 2012, November 2012, January 2013 through May 2014, October 2014, November 2014, and January 2015 through March 2015 were filed with the County Auditor's Office. In addition, copies of the June 2014 through August 2014 and April 2015 through July 2017 OCA reports have not been filed with the County Auditor's Office. According to the Justice of the Peace staff, copies of the OCA Reports cannot be generated due to programming errors in *Odyssey*; however, the assistance of the Information Technology Department has been requested for generating the reports.

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

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

Recommendation:

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

Observation No. 3:

A mail log was not utilized to record payments received through the mail. According to the Court Coordinator, a mail log is not prepared due to limited staff and time.

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

Failure to ensure that mail-in payments are recorded on a mail log increases the risk that payments could be lost or misappropriated without detection.

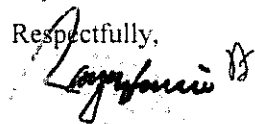
Recommendation:

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

Please provide written management responses to the observations noted above by November 22, 2017.

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

Respectfully,



Ray Eufrazio, CPA
County Auditor

Enclosures: Copy of *Monthly Report* and Exhibits

cc: Valde Guerra, County Executive Officer

HIDALGO COUNTY DISTRICT JUDGES

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

RODOLFO DELGADO
JUDGE, 93RD D.C.

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

ROSE GUERRA REYNA
JUDGE, 206TH D.C.

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

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

NOE GONZALEZ
JUDGE, 370TH D.C.
OVERSEER

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

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

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

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

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

City: **PHARR, TEXAS**
Hidalgo County, Texas

PBC

Part III: SUMMARY OF COLLECTIONS PAYABLE TO THE COUNTY TREASURER

PAGE 1 OF 2

Name of Fine, Fee, Court Cost	# Invoiced/Filed	Statute Reference	Detail of Amt Collected	GL Acct No.	Amt. Collected
FINES:					
County Fines (Local Fine)		LGC 113.004, PC 12.23		1100-341-10-060-000-0-000	70,234.84
Texas Parks & Wildlife 85% Fine (State Fine)		TPWC 12.107		1100-207-20-000-012-0-000	304.30
No Safety Belt 50% Fine (State Fine)		TRC 543.412, 545.413 (j)		1100-207-20-000-018-0-000	337.50
Gross Weight 50% Fine (State Fine)		TRC Sec 621.308 (g)		1100-207-20-000-013-0-000	469.50
School District 50% Fines		Educ. Code [23.093 (d) 1 (A)		1100-207-20-000-006-0-000	-
LOCAL COURT COSTS AND FEES:					
Courthouse Security Adm. Fee (\$3)		C.C.P. Art. 102.017 (b)		1241-341-10-060-001-0-000	1,893.80
Courthouse Security Fund JP (\$1)		C.C.P. Art. 102.017		1241-341-10-060-000-0-000	623.27
Justice Court Technology Fund (\$4)		C.C.P. Art. 102.017		1242-341-10-060-000-0-000	2,505.06
Time Payment - @40% OF \$25.00 (\$10.00)		LGC 133.103 (d)		1100-341-10-060-001-0-000	20.00
Time Payment - @ 10% OF \$25.00 (\$2.50)		LGC 133.103 (e)		1100-341-10-060-002-0-000	5.00
Administrative Local Transaction Fee (\$2)		C.C.P. Art. 102.072		1100-341-10-060-003-0-000	1,270.00
Motor Vehicle Adm. Fee (\$10-\$20)		TRC Sec 548.603, 521.026, 507.407		1100-341-10-060-004-0-000	20.00
Teen Court Program Adm. Fee (Up to \$10.00)		C.C.P. Art. 43.032 (e)		1100-341-10-060-005-0-000	-
Special Fees				1100-341-10-060-006-0-000	322.73
Deferred Disposition:					
Administrative Fee - "Drivers Safety Course" (\$10)		C.C.P. Art. 43.051	\$ 87.30		
Support of Judiciary Fund (\$ 60)		C.C.P. Art. 43.051 (f)	\$ 235.43		
Traffic Fee (\$3)		LGC 133.105		1100-341-10-060-009-0-000	373.36
Child Safety (\$20-\$25)		TRC 342.403		1100-341-10-060-000-0-000	816.80
Failure to Appear (\$4)		C.C.P. Art. 102.014 (e)		1100-341-10-060-011-0-000	125.00
Scofflaw Fee (\$20)		TRC 706.066/706.067(4)(2)		1100-341-10-060-012-0-000	76.00
Truancy Prevention and Diversion Fund (\$1)		TRC Sec 621.034		1100-341-10-140-049-0-000	3,092.77
Criminal Justice Planning Fund C.C.P. (\$5)		C.C.P. Art. 102.015		1100-341-10-060-013-0-000	599.27
Breath Alcohol Testing Fund (\$30)		C.C.P. Art. 102.051		1100-207-20-000-003-0-000	-
State General Revenue Fund (\$2.50)		C.C.P. Art. 102.016		1100-207-20-000-006-0-000	-
Law Enforcement Education Fund (\$1, \$1.50, \$3.50)		C.C.P. Art. 102.015		1100-207-20-000-010-0-000	-
Operators and Chauffeurs License Fund (\$75)		Govt. Code Sec. 413.082		1100-207-20-000-011-0-000	-
Time Payment - @50% OF \$25.00 (\$12.50)		TRC 601.193		1100-207-20-000-031-0-000	-
Juvenile Crime and Delinquency Fund (\$ 2.5, \$ 5.0)		LGC 133.103 (b)		1100-207-20-000-005-0-000	25.00
Comprehensive Rehabilitation Fund (\$3)		C.C.P. Art. 102.075 (m)		1100-207-20-000-007-0-000	2.75
Fugitive Apprehension Fund (\$5)		C.C.P. Art. 102.082		1100-207-20-000-008-0-000	-
Consolidated Court Costs Fund (\$40)		C.C.P. Art. 102.019 (a) 3		1100-207-20-000-009-0-000	40.00
Compensation Victims Of Crime Fund (\$3, \$5, \$15, \$35)		C.C.P. Art. 102.075 (a) 3/LGC 133.102		1100-207-20-000-015-0-000	25,026.58
Judicial & Court Personnel Training Fund (\$1, \$2)		C.C.P. Art. 56.53 (2) & (3)		1100-207-20-000-017-0-000	120.00
Correctional Management Institute of Texas Fund (\$ 50)		Govt. Code Sec. 56.001 (5)		1100-207-20-000-027-0-000	12.00
Indigent Legal Services Fee - JP (\$5)		C.C.P. Art. 102.075		1100-207-20-000-029-0-000	1.50
State Traffic Fee-Subtype C (\$30)		Govt. Code Sec. 101.141(2) (B)		1100-207-20-000-004-0-000	1,074.00
Jury Service Fee (\$4)		TRC Sec 542.403		1100-207-20-000-035-0-000	8,017.94
Support of Judiciary Fund (\$5.40)		C.C.P. Art. 102.0045		1100-207-20-000-031-0-000	2,489.06
Birth Certificate Fee (\$1.80)		LGC 133.105		1100-207-20-000-034-0-000	3,358.23
Defensive Driving Record Fee (\$12)		(ISC 191.022)(c)		1100-207-20-000-039-0-000	-
Indigent Defense Representation Fund (\$2)		C.C.P. Art. 43.051 (e) 4		1100-207-20-000-037-0-000	-
Moving Violation Fee (\$0.10)		LGC 133.107 GC 192.021		1100-207-20-000-039-0-000	1,242.53
Safety Seat Violation Fee (\$0.15) (not in before September 28, 2011)		C.C.P. Art. 102.020 GC		1100-207-20-000-061-0-000	38.92
Failure to Appear (\$30)		TRC 345.412 (b-1)		1100-207-20-000-062-0-000	-
Electronic Filing Fee - Civil (\$10)		TRC 706.066/706.067(4)(2)		1100-207-20-000-066-0-000	380.00
Truancy Prevention and Diversion Fund (\$1)		GC 101.141(1) GC 51.851		1100-207-20-000-070-0-000	1,790.00
Texas Home Visiting Program Contribution (\$5)		C.C.P. Art. 102.015		1100-207-20-000-073-0-000	601.27
ARREST WARRANT FEES: STATE		HSC 191.0048 LDC 118.318 (c)		1100-207-20-000-074-0-000	-
D.P.S. (\$3, \$5, \$35, \$50)		C.C.P. Art. 102.011		1100-207-20-000-019-0-000	3081.31
T.A.B.C. (\$3, \$5, \$35, \$50)				1100-207-20-000-020-0-000	-
P.K.W.L. (\$3, \$5, \$35, \$50)				1100-207-20-000-021-0-000	10.00
Texas Comptroller's Criminal Investigators				1100-207-20-000-060-0-000	-
ARREST WARRANT/SERVICE FEES: COUNTY		LGC 118.151		1100-342-10-060-001-0-000	265.00
Sheriff Fees:					
Constable Fees:					
Precinct #1				1100-342-10-291-000-0-000	-
Precinct #2				1100-342-10-292-000-0-000	5250.00
Precinct #3				1100-342-10-293-000-0-000	150.00
Precinct #4				1100-342-10-294-000-0-000	275.00
Precinct #5				1100-342-10-295-000-0-000	-
District Attorney Fees				1100-341-10-060-007-0-000	50.00
Tax Assessor Fraud Investigators				1100-342-10-060-002-0-000	-
School District Arrest Fee				1100-342-10-060-003-0-000	-
Fire Marshal Fee				1100-342-10-060-001-0-000	-
Code Enforcement Precinct #2				1100-342-10-060-004-0-000	-
Due to Others				1100-207-20-000-004-0-000	4355.36
Warrant Fees/Out of County Service Fees (OTO) Law Enforcement Agencies		C.C.P. Art. 102.011 (a) 2 (A)		1100-207-30-000-003-0-000	-
Refund - Overpayments				1100-202-00-000-009-0-000	191.07
Due to Others				1100-202-00-000-009-0-000	-
Restitution				1100-202-00-000-009-0-000	-
Failure to Appear - OmniBase (\$6)		TRC 706.066/706.067(4)(2)		1100-202-00-000-019-0-000	114.00
Justice Fees (Local Fees)				1100-341-10-060-001-0-000	4,561.00
Small Claims Court Filing Fee (\$25)		LGC 118.121/118.122	\$ 4475.00		
Debt Claim Fee (Justice Court Filing Fee) (\$25)		LGC 118.121/118.122			
Landlord & Tenant Eviction Filing Fee (Forfeiture Entry & Detainer Court) (\$35)		LGC 118.121/118.122			
Transcript Fees/Appeal Fee (\$10)		LGC 118.121/118.123 (b)	10.00		
Abstract Fees (\$3)		LGC 118.121/118.123 (c)	20.00		
Writ Filing Fee (\$5)		LGC 118.121/118.123 (d)	50.00		
Issuing other Document (\$1 1st pg, 25 for each add'l pg)		LGC 118.121/118.123 (e)	6.00		
Certified Copies of Court Papers (\$2 1st pg, 25 for each add'l pg)		LGC 118.121	0.00		
Probable Cause Tow Hearing Fee (\$20)		LGC 101.141(A)			
Birth Certificates (\$22 each)		HSC 191.0045 (3)(d)		1100-341-10-060-001-0-000	-
Death Certificates (\$20 each, each add'l \$3)		HSC 191.0045 (3)(d)		1100-341-10-060-001-0-000	-
Preservation of Vital Statistics Fee (\$1 each)		HSC Sec 191.0045 (b)		1100-341-10-060-008-0-000	-
Jury Fees (Civil \$22, Criminal \$3)		CCP 102.004		1100-341-10-060-006-0-000	22.00

**REVIEWED BY: THE HIDALGO
COUNTY AUDITOR'S OFFICE
DATE: 08/18/2017**

Delinquent Fee

TOTAL AMOUNT DUE TO THE COUNTY TREASURER:

\$ 146,965.26

145,167.62
A# 20.00 X3

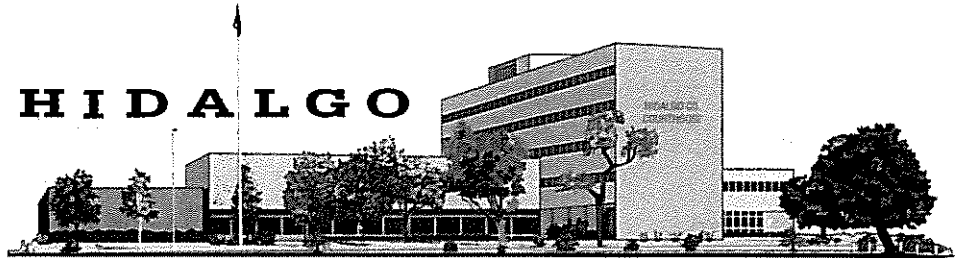
Justice of the Peace Bobby Contreras
 Schedule of Adjustments
 For the Month Ended July 31, 2017

Receipt Number	Case Number	Date	Offense	Disposition Date	CCC	CHS	CHSP	CD	CRF	CVCA	DLI	DPS	DPSF	FA	IDRR	KCD	KCP1	KCF	ISF	ITF	MVF	OMNIS	EMRIV	SCDF	SJFC	SHS	SIF	TPDC	TPDS	UTFC	WFCONS2	TOTAL
05391	99-IP-2/1	7/3/2017	no safety belt	2/19/1999	7/3/2017	17	3	50	15	5	5	5	5	5	0.25	1							20						3	50	169.25	
05392	99-IP-2/1	7/3/2017	no safety belt	2/19/1999	7/3/2017	17	3	154	15	5	5	5	5	5	0.25	1							20						3	50	273.25	
Based on offense, MVF should NOT be assessed.																																
06106	65-28-21	7/27/2017	no safety belt, child	6/25/2017	7/27/2017	40	3	12.5	12.5	5	5	5	5	5	2		4	4	4	2	0.1				0.6	5.4	30	1	3		127.1	
TPDC and TPDS should be split \$1.00 each.																																
05619	14-21	7/11/2017	display driver's license	2/15/2014	7/11/2017	40	3	1	66		55.33	5			2		4	4	4	2	0.1	4	20	6	20	0.6	5.4		2		240.63	
Delinquent is under assessed \$0.22.																																
05665	14-21	7/11/2017	no driver's license	12/1/2013	7/11/2017	40	3	1	66.97		45.93	5			2		4	4	4	2	0.1			20	0.6	5.4					200	
Delinquent is over assessed \$0.01.																																
05743	45-21	7/17/2017	speeding	1/4/2015	7/17/2017	40	3	1	80.97		60.93	5			2		4	4	4	2	0.1			20	0.6	5.4	30	1	1	3		264
Delinquent is over assessed \$0.12.																																
05648	3139-J21	7/12/2017	no driver's license	12/1/2015	7/12/2017	40	3	1	65.4		55.5	5			2		4	4	4	2	0.1	4	20	6	20	0.6	5.4		1	1		240
Delinquent is under assessed \$0.11.																																
05644	2859-J21	7/21/2017	no driver's license	5/18/2016	7/21/2017	40	3	1	66.4		46.5	5			2		4	4	4	2	0.1			20	0.6	5.4		1	1		202	
Delinquent is under assessed \$0.16.																																
05621	3536-J21	7/11/2017	speeding	6/14/2016		25.55	1.92	0.64			23.4			3.19	1.28						2.085				12.77	0.38	3.45	19.16	0.64	0.64	1.92	102.1

X 8

COUNTY OF HIDALGO

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



EDINBURG, TEXAS 78539

November 8, 2017

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

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

Dear Judge Muñoz:

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

Scope:

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

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

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JUDGE, 48TH D.C.

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

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

Conclusion:

Total collections for the month of July 2017 were \$112,682.91. Based on the results of our review, we have concluded that fines, fees, and court costs were generally properly accounted and reported; however, the system of internal controls for the accounting and reporting of fines, fees, and court costs requires improvement as noted in the following observations.

Observation No. 1:

We reviewed a sample of receipts issued in the month of July 2017 (100% of receipts with an offense date prior to December 31, 2007 and 10% of randomly selected receipts with an offense date of January 1, 2008 and after) to determine if fines, fees, and court costs collected were properly allocated and reported.

The results of our review revealed that 13 receipts contained errors in the allocation of fines, fees, and court costs. The Justice of the Peace staff was made aware of the required adjustments (see Exhibit A); however, the adjustments are pending to be completed. In addition, the adjustments for the months of August 2015 (11), September 2015 (6), October 2015 (10), November 2015 (15), December 2015 (9), January 2016 (9), February 2016 (15), March 2016 (15), April 2016 (16), May 2016 (17), June 2016 (2), July 2016 (16), August 2016 (3), September 2016 (13), October 2016 (10), November 2016 (1), and December 2016 (1) are also pending to be completed. According to the Court Coordinator, staff does not consistently verify that fines, fees, and court costs have been properly assessed prior to issuing receipts. In addition, due to a heavy workload, limited number of staff, and technical difficulties with *Odyssey*, the adjustments cannot be completed in a timely manner.

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

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

Recommendation:

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

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

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JUDGE, 449TH D.C.

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

Observation No. 2:

Copies of the January 2015 through July 2017 Office of Court Administration “Official Justice of the Peace Monthly Reports” (OCA Reports) have not been filed with the County Auditor’s Office. According to the Justice of the Peace staff, copies of the OCA Reports cannot be generated due to programming errors in *Odyssey*. The assistance of the Information Technology Department has been requested for generating the reports.

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

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

Recommendation:

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

Observation No. 3:

We noted that for all 20 days when collections were received, the collections were not deposited at the bank on a daily basis. The deposits were made 2 to 4 days after collections were received. According to the Court Coordinator, the deposits were not made daily due to limited staff and heavy workload.

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

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

Recommendation:

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

Observation No. 4:

We noted that 10 of 102 online credit card transactions received during the month of July 2017 were not promptly receipted. The credit card transactions were receipted 2 to 5 days after the date of the transaction. Consequently, the applicable case dispositions were not recorded in *Odyssey* in a timely manner. According to Court Coordinator, the staff member who receipts those transactions was out of the office.

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

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

NOE GONZALEZ
JUDGE, 370TH D.C.
OVERSEER

LETICIA LOPEZ
JUDGE, 389TH D.C.

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

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

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

The Honorable Jaime J. Munoz
November 8, 2017
Page 4 of 4

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

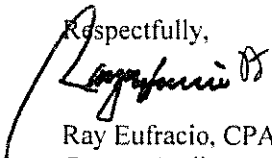
Recommendation:

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

Please provide written management responses to the observations noted above by November 22, 2017.

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

Respectfully,



Ray Eufrazio, CPA
County Auditor

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

cc: Valde Guerra, County Executive Officer

HIDALGO COUNTY DISTRICT JUDGES

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

RODOLFO DELGADO
JUDGE, 93RD D.C.

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

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JUDGE, 449TH D.C.

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

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

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

PBC

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

City: **PHARR, TX**
Hidalgo County, Texas

Part I: RECAP OF AMOUNT PAYABLE TO THE COUNTY TREASURER

TOTAL CASH COLLECTED	(Receipts #s)	JP2-2 2017-03-23	THRU	JP2-2 2017-04-30	\$	112,682.91	
		⁰⁴¹³⁶ 03-23		⁰⁴⁸⁹⁸ 04-30		112,684.91	X1-a
LESS: COST ON DEPOSIT						0 -	X7
ADD: COST ON DEPOSIT LIQUIDATED						0 -	X7
AMOUNT OWED TO COUNTY (Should Match Amt in Part III)					\$	112,682.91	X3
						(115,132.91)	
Less: Total amount of remittances to County Treasurer (From Part II)					\$	112,682.91	
Total funds due to County Treasurer (Overtransfer Made to Co Treas.)						2.00	
						(2450.00)	X4-a,12

Part II: REMITTANCES MADE TO THE COUNTY TREASURER

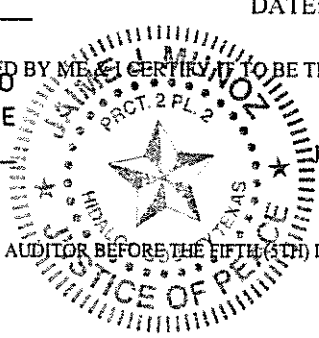
DESCRIPTION	AMOUNT	COMMENT
Total Collections for the Month (See Schedule of Receipts & Deposits)	\$ 112,682.91	B1
Add: Previous Month's Bond Overtransfer 07 2016	50.00	
Add: HCSO Monthly "D" Collections Report July 2015	2400.00	\$0.00
Total Remittances Made to the County Treasurer	\$ 115,132.91	
	\$ 112,682.91	

PREPARED BY: [Signature]

DATE: 8-2-17

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

AUDITED BY: THE HIDALGO COUNTY AUDITOR'S OFFICE
DATE: 8/29/2017



[Signature]
JUSTICE OF THE PEACE
DATE: 8-2-17

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

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

City: **PHARR, TEXAS**
Hidalgo County, Texas

Part III: SUMMARY OF COLLECTIONS PAYABLE TO THE COUNTY TREASURER

PAGE 2 OF 2

Name of Fine, Fee, Court Cost	# Issued/ Filed	Statute Reference	Detail of Amt Collected	GL Acct No.	Amt. Collected
FINES:					
County Fines (Local Fine)		LGC 113.004, PC 12.22		1100-341-10-060-000-0-000	41,200.93
Texas Parks & Wildlife 85% Fine (State Fine)		TPWC 12.107		1100-207-20-000-012-0-000	-
No Safety Belt 50% Fine (State Fine)		TRC 545.412, 545.413 (2)		1100-207-20-000-021-0-000	151.00
Gross Weight 50% Fine (State Fine)		TRC Sec 621.506 (g)		1100-207-20-000-013-0-000	-
School District 50% Fines		Educ. Code § 25.093 (d) 1 (A)		1100-207-30-000-007-0-000	416.80
LOCAL COURT COSTS AND FEES:					
Courthouse Security Adm. Fee (\$3)		C.C.P. Art. 102.017 (b)		1241-341-10-060-001-0-000	1,463.82
Courthouse Security Fund JP (\$1)		C.C.P. Art. 102.017		1243-341-10-064-000-0-000	481.67
Justice Court Technology Fund (\$4)		C.C.P. Art. 102.0173		1242-341-10-060-000-0-000	1,958.69
Time Payment - @40% OF \$25.00 (\$10.00)		LGC 133.103 (d)		1100-341-10-060-001-0-000	-
Time Payment - @ 10% of \$25.00 (\$2.50)		LGC 133.103 (e)		1100-341-10-060-002-0-000	-
Administrative Local Transaction Fee (\$2)		C.C.P. Art. 102.072		1100-341-10-060-003-0-000	985.75
Motor Vehicle Adm. Fee (\$10-\$20) (Minimum Fee for Exp. DL; Exp Imp Court; Exp Imp Reg)		TRC Sec 548.605, 521.026, 502.407		1100-341-10-060-004-0-000	-
Special Fees					
Deferred Disposition		C.C.P. Art. 45.051	1,607.20		
Administrative Fee - "Drivers Safety Course" (\$10)		C.C.P. Art. 45.051(f)	20.00		
Support of Judiciary Fund (\$ 60)		LGC 133.105		1100-341-10-060-009-0-000	289.00
Traffic Fee (\$3)		T.R.C. 542.403		1100-341-10-064-000-0-000	696.00
Child Safety (\$20-\$25)		C.C.P. Art. 102.014 (c)		1100-341-10-060-011-0-000	137.46
Failure to Appear (\$4)		TRC 706.006/TRC 706.007(d)(2)		1100-341-10-060-012-0-000	68.00
Scottlaw Fee (\$20)		TRC 502.010(a)		1100-341-10-140-049-0-000	2,453.46
Truancy Prevention and Diversion Fund (\$1)		C.C.P. Art. 102.015		1100-341-10-060-013-0-000	465.68
Truancy Court Cost (\$50)		Fem. Code 65.107 (a), (b)		1100-341-10-060-014-0-000	-
STATE COURT COSTS AND FEES:					
Criminal Justice Planning Fund C.C.P. (\$5)		C.C.P. Art. 102.051		1100-207-20-000-003-0-000	0.00
State General Revenue Fund (\$2.50)		C.C.P. Art. 102.015		1100-207-20-000-010-0-000	(2.50)
Law Enforcement Education Fund (\$1, \$1.50, \$3.50)		Govt. Code Sec. 415.062		1100-207-20-000-011-0-000	0.00
Operators and Chauffeurs License Fund (\$75)		T.R.C. 601.192		1100-207-20-000-031-0-000	-
Time Payment - @50% OF \$25.00 (\$12.50)		LGC 133.103 (b)		1100-207-20-000-005-0-000	-
Juvenile Crime and Delinquency Fund (\$ 25, \$ 50)		C.C.P. Art. 102.075(m)		1100-207-20-000-007-0-000	1.50
Comprehensive Rehabilitation Fund (\$3)		C.C.P. Art. 102.082		1100-207-20-000-008-0-000	-
Fugitive Apprehension Fund (\$5)		C.C.P. Art. 102.019 (a) 2		1100-207-20-000-009-0-000	20.00
Consolidated Court Costs Fund (\$17)		CCP 102.075 (a) 3/LGC 133.102		1100-207-20-000-015-0-000	19,477.91
Compensation Victims Of Crime Fund (\$3, \$5, \$15, \$35)		C.C.P. Art. 56.53 (2) & (3)		1100-207-20-000-017-0-000	60.00
Judicial & Court Personnel Training Fund (\$1, \$2)		Govt. Code Sec. 56.001 (b)		1100-207-20-000-027-0-000	8.00
Correctional Management Institute of Texas Fund (\$ 50)		CCP Art. 102.075		1100-207-20-000-029-0-000	1.00
Indigent legal Services Fee-JP (\$6)	193	Govt. Code Sec. 101.141(2) (B)		1100-207-20-000-004-0-000	1,178.00
State Traffic Fee- Subtitle C (\$30)		TRC Sec 542.4031		1100-207-20-000-035-0-000	6,968.00
Jury Service Fee (\$4)		C.C.P. Art. 102.0045		1100-207-20-000-053-0-000	1,926.69
Support of Judiciary Fund (\$5.40)		LGC 133.105		1100-207-20-000-054-0-000	2,589.83
Birth Certificate Fee (\$1.80)		HSC 191.022(f)		1100-207-20-000-039-0-000	-
Defensive Driving Record Fee (\$12)		C.C.P. Art. 45.0511 (a-1)		1100-207-20-000-057-0-000	-
Indigent Defense Representation Fund (\$2)		LGC 133.107/GC 102.023		1100-207-20-000-059-0-000	951.35
Moving Violation Fee (\$0.10)		C.C.P. Art. 102.022/GC		1100-207-20-000-061-0-000	30.90
Safety Seat Violation Fee (\$0.15)		TRC 545.412 (b-1)		1100-207-20-000-062-0-000	0.15
Failure to Appear (\$20)		TRC 706.006/TRC 706.007(d)(2)		1100-207-20-000-066-0-000	340.00
Electronic Filing Fee - Civil (\$10)		GC 101.141/GC 51.851		1100-207-20-000-070-0-000	1,950.00
Truancy Prevention and Diversion Fund (\$1)		C.C.P. Art. 102.015		1100-207-20-000-073-0-000	466.68
Texas Home Visiting Program Contribution (\$5)		HSC 191.0048/LGC 118.018 (c)		1100-207-20-000-074-0-000	-
ARREST/WARRANT FEES: STATE					
D.P.S. (\$3, \$5, \$35, \$50)		C.C.P. Art. 102.011		1100-207-20-000-019-0-000	2,140.00
T.A.B.C. (\$3, \$5, \$35, \$50)				1100-207-20-000-020-0-000	-
P.K.W.L. (\$3, \$5, \$35, \$50)				1100-207-20-000-021-0-000	-
U.T.P.A. (\$3, \$5, \$35, \$50)				1100-207-20-000-022-0-000	-
ARREST/WARRANT/SERVICE FEES: COUNTY					
Sheriff Fees:					
Constable Fees:					
Precinct #1		LGC 118.131		1100-342-10-060-001-0-000	55.00
Precinct #2				1100-342-10-291-000-0-000	375.00
Precinct #3				1100-342-10-292-000-0-000	10,230.00
Precinct #4				1100-342-10-293-000-0-000	900.00
Precinct #5				1100-342-10-294-000-0-000	675.00
District Attorney Fees				1100-341-10-060-007-0-000	-
Tax Assessor Fraud Investigators				1100-342-10-060-002-0-000	-
School District Arrest Fee				1100-342-10-060-003-0-000	90.00
Fire Marshal Fee				1100-342-20-060-001-0-000	-
Due to Others:					
Warrant Fees Due to Other Law Enforcement Agencies		C.C.P. Art. 102.011 (a) 2(A)		1100-207-20-000-003-0-000	-
Refund - Overpayments				1100-202-00-000-010-0-000	-
Due to Others				1100-202-00-000-010-0-000	-
Restitution				1100-202-00-000-010-0-000	-
Failure to Appear- OmniBase (\$6)		TRC 706.006/TRC 706.007(d)(2)		1100-202-00-000-019-0-000	102.00
Delinquent Fee				1100-202-00-000-004-0-000	4,741.13
Justice Fees (Local Fees)					
Small Claims Court Filing Fee (\$25)		LGC 118.121/118.122	4,875.00		
Debt Claim Fee (Assist Court Filing Fee) (\$25)		LGC 118.121/118.122	-		
Landlord & Tenant Eviction Filing Fee (Forable Entry & Detainer Court) (\$25)		LGC 118.121/118.122	-		
Transcript Fees (\$10)		LGC 118.121/118.123 (b)	-		
Abstract Fees (\$3)		LGC 118.121/118.123 (c)	35.00		
Writ Filing Fee (\$3)		LGC 118.121/118.123 (d)	85.00		
Issuing other Document (\$1 1st pg, .25 for each add'l pg)		LGC 118.121/118.123 (e)	-		
Certified Copies of Court Papers (\$2 1st pg, .25 for each add'l pg)		LGC 118.121	-		
Probable Cause Tow Hearing Fee (\$20)		LGC 101.141 (a)	-		
Birth Certificates (\$12 each \$9.20 local)		HSC 191.0045 (3)(d)		1100-341-10-060-001-0-000	-
Death Certificates (\$20 each, each add'l \$3)		HSC 191.0045 (3)(d)		1100-341-10-060-001-0-000	-
Preservation of Vital Statistics Fee (\$1 each)		HSC Sec 191.0045(b)		1100-341-10-060-001-0-000	-
Jury Fees (Civil \$22, Criminal \$3)		Rules of Civl Proc. Rule 504.1(b) CCP 102.004		1100-341-10-060-006-0-000	44.00

**AUDITED BY THE HIDALGO
COUNTY AUDITOR'S OFFICE
DATE: ea 8/29/2017**

TOTAL AMOUNT DUE TO THE COUNTY TREASURER: \$ 41,200.93

12,682.91
X2: X1

COUNTY of HIDALGO

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



EDINBURG, TEXAS 78539

November 8, 2017

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

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

Dear Judge Garza:

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

Scope:

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

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

HIDALGO COUNTY DISTRICT JUDGES

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JUDGE, 44TH D.C.

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

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

Conclusion:

Total collections for the month of July 2017 were \$280,231.08. Based on the results of our review, we have concluded that fines, fees, and court costs were generally properly accounted and reported; however, the system of internal controls for the accounting and reporting of fines, fees, and court costs requires improvement as noted in the following observations.

Observation No. 1:

We reviewed a sample of receipts issued in July 2017 (100% of receipts with an offense date prior to December 31, 2007 and 10% of randomly selected receipts with an offense date of January 1, 2008 and after) to determine if fines, fees, and court costs collected were properly allocated and reported.

The results of our review revealed that 11 receipts contained errors in the allocation of fines, fees, and court costs. The Justice of the Peace staff was made aware of the required adjustments and all the adjustments have been completed (see Exhibit A). According to the Court Coordinator, staff does not consistently verify that fines, fees, and court costs have been properly assessed prior to issuing receipts.

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

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

Recommendation:

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

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

Observation No. 2:

Copies of the January 2015 through July 2017 Office of Court Administration's "Official Justice of the Peace Monthly Reports" (OCA Reports) have not been submitted to the County Auditor's Office. In addition, improperly completed OCA Reports for the months of September 2012, December 2012, September 2013, October 2013, and January 2014 through December 2014 were filed with the County Auditor's Office. According to the Justice of the Peace staff, properly completed OCA Reports cannot be generated from *Odyssey* due to data entry errors. Assistance from the Information Technology Department has been requested.

HIDALGO COUNTY DISTRICT JUDGES

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

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

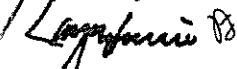
Recommendation:

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

Please provide written management responses to the observations noted above by November 22, 2017.

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

Respectfully,



Ray Eufrazio, CPA
County Auditor

Enclosures

cc: Valde Guerra, County Executive Officer



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JUDGE, 449TH D.C.

RECEIVED BY
COUNTY AUDITOR

2017 AUG 7 AM 8 29

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

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

pbl

City: **MISSION, TX**
Hidalgo County, Texas

Part I: RECAP OF AMOUNT PAYABLE TO THE COUNTY TREASURER

TOTAL CASH COLLECTED (Receipts #s) JP31-2017-07681 THRU JP31-2017-09328 \$ 280,231.08
x9-a1

LESS: COST ON DEPOSIT 0.00 x7

ADD: COST ON DEPOSIT LIQUIDATED 0.00 x7

AMOUNT OWED TO COUNTY (Should Match Amt in Part III) \$ 280,231.08 x3

Less: Total amount of remittances to County Treasurer (From Part II) \$ (280,231.08)
Total funds due to County Treasurer (Overtransfer Made to Co Treas.) 0.00 x4-a4g

Part II: REMITTANCES MADE TO THE COUNTY TREASURER

DESCRIPTION	AMOUNT	Comment
Total Collections for the Month (See Schedule of Receipts & Deposits)	\$ 280,231.08	B1
Add: Previous Month's Bond Overtransfer		
Add: HCSO Monthly "D" Collections Report	\$0.00	
Total Remittances Made to County Treasurer	\$ 280,231.08	

PREPARED BY: Debra Gonzalez DATE PREPARED: 8/1/2017 11:42

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

AUDITED BY: THE HIDALGO
COUNTY AUDITOR'S OFFICE
DATE: ea 8/24/2017

[Signature] 8-1-2017
JUSTICE OF THE PEACE DATE

THIS REPORT IS DUE IN THE OFFICE OF THE COUNTY AUDITOR BEFORE THE FIFTH (5TH) DAY OF THE FOLLOWING MONTH (LGC § 114.001).
COUNTY AUDITOR'S FORM: RE -JP-004 REVISED: 1/17

x7

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

Receipt Case Number	Case Number	Date	Offense	Off Date	Disposition	ARRMS	CD	CO	CVCA	DEL	DPS	DPS*	EA	ERM	ICD	ICPT	JCIF	JRF	JURY	LEF	MVF	SCDF	SHE	SJFS	SO	SO*	SIF	SVSO	TPDC	TPDS	UTFC	WFCO	WFFR	TOTAL
Based on offense, MVF should NOT be assessed.																																		
07951	131	7/6/2017	under 17	7/15/2010	1/6/2017	1	40	3	1	48.95	5	5	2	2	4	4	4	4	2	0.1	20	0.6	5.4	5	30	49.95	3	3	3	3	3	3	220	
delinquent fee is over assessed \$0.21																																		
08146	01-31	7/10/2017	no driver's license	11/10/2001	7/10/2017	5	17	3	0.5	68	15	5	0.5	2	4	4	4	4	2	20	20	0.6	5.4	5	30	50	3	3	3	3	3	3	142	
delinquent fee is over assessed \$7.98																																		
08447	01-31	7/10/2017	stop sign	11/10/2001	7/10/2017	5	17	3	0.5	53	15	5	0.5	2	4	4	4	4	2	20	20	0.6	5.4	5	30	50	3	3	3	3	3	3	130	
delinquent fee is over assessed \$0.21																																		
08159	131	7/11/2017	license	9/7/2008	7/11/2017	40	3	1	65.1	60.9	5	2	2	2	4	4	4	4	2	20	20	0.6	5.4	5	30	50	3	3	3	3	3	3	263	
delinquent fee is under assessed \$1.59																																		
08043	4037-131	7/7/2017	license	3/6/2012	7/7/2017	40	3	1	109.6	45.93	5	2	2	2	4	4	4	4	2	20	20	0.6	5.4	5	30	50	3	3	3	3	3	3	233.63	
delinquent fee is under assessed \$0.01																																		
08665	4828-131	7/19/2017	status	10/26/2013	7/19/2017	40	3	1	108.9	56.1	5	2	2	2	4	4	4	4	2	20	20	0.6	5.4	5	30	50	3	3	3	3	3	3	250	
delinquent fee is under assessed \$0.10																																		
08479	0708-131	7/14/2017	speeding	6/4/2015	7/14/2017	40	3	1	31.06	46.53	5	2	2	2	4	4	4	4	2	20	20	0.6	5.4	5	30	50	3	3	3	3	3	3	201.69	
delinquent fee is over assessed \$0.12																																		
07782	4776-131	7/3/2017	plate	4/8/2016	7/3/2017	40	3	1	53.33	42.57	5	2	2	2	4	4	4	4	2	20	20	0.6	5.4	5	30	50	3	3	3	3	3	3	184.9	
delinquent fee is over assessed \$0.01																																		
08954	6049-131	7/25/2017	invald	5/16/2016	7/25/2017	40	3	1	65.4	46.5	5	2	2	2	4	4	4	4	2	20	20	0.6	5.4	5	30	50	3	3	3	3	3	3	201	
delinquent fee is over assessed \$0.01																																		
09295	6534-131	7/31/2017	ny	6/31/2015	7/26/2017	40	3	1	26.38	34.62	5	2	2	2	4	4	4	4	2	20	20	0.6	5.4	5	30	50	3	3	3	3	3	3	150	

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COUNTY OF HIDALGO

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



EDINBURG, TEXAS 78539

November 8, 2017

The Honorable Marcos Ochoa
Hidalgo County Justice of the Peace Pct. 3, Pl. 2
730 Breyfogle, Suite A
Mission, Texas 78572

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

Dear Judge Ochoa:

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

Scope:

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

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

HIDALGO COUNTY DISTRICT JUDGES

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

RODOLFO DELGADO
JUDGE, 32ND D.C.

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

ROSE GUERRA REYNA
JUDGE, 24TH D.C.

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

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

NOE GONZALEZ
JUDGE, 370TH D.C.
OVERSEER

LETICIA LOPEZ
JUDGE, 381TH D.C.

L. KENO VASQUEZ
JUDGE, 384TH D.C.

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

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

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

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

Conclusion:

Total collections for the month of July 2017 were \$187,509.98. Based on the results of our review, we have concluded that fines, fees, and court costs were generally properly accounted and reported; however, the system of internal controls for the accounting and reporting of fines, fees, and court costs requires improvement as noted in the following observations.

Observation No. 1:

We reviewed a sample of receipts issued in July 2017 (100% of receipts with an offense date of December 31, 2007 and prior and 10% of receipts with an offense date of January 1, 2008 and after) to determine if fines, fees, and court costs collected were properly allocated and reported.

The results of our review revealed that 37 receipts contained errors in the allocation of fines, fees, and court costs. The Justice of the Peace staff was made aware of the required adjustments (see Exhibit A); however, adjustments have not been completed. In addition, adjustments for the months of March 2015 (11), April 2015 (59), May 2015 (13), June 2015 (70), August 2015 (81), September 2015 (69), October 2015 (126), November 2015 (40), December 2015 (26);, January 2016 (32), February 2016 (68), March 2016 (65), April 2016 (31), May 2016 (23); June 2016 (16); July 2016 (23); August 2016 (33); September 2016 (17); October 2016 (21); November 2016 (12), December 2016 (6), January 2017 (6); February 2017 (23), March 2017 (24), April 2017 (31), May 2017 (38), and June 2017 (38) are still pending to be completed. According to the Court Coordinator, staff has been advised to ensure the proper fines, fees, and court costs are being assessed at the time a receipt is issued; however, staff occasionally forgets to conduct this review.

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

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

Recommendation:

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

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

HDALGO COUNTY DISTRICT JUDGES

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JUDGE, 449TH D.C.

Observation No. 2:

Copies of the Office of Court Administration “Official Justice of the Peace Monthly Report” (OCA Report) for the months of January 2014 through June 2014 and September 2014 through July 2017 have not been filed with the County Auditor’s Office. In addition, incorrect copies of the OCA reports for the months of April 2012, July 2012, October 2012, May 2013 through December 2013, July 2014, and August 2014 were filed with the County Auditor’s Office. According to the Justice of the Peace staff, copies of the OCA Reports cannot be generated due to programming errors in *Odyssey*; however, the assistance of the Information Technology Department has been requested for generating the reports.

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

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

Recommendation:

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

Observation No. 3:

We noted during our review that 25 cash bonds posted by defendants who failed to appear before the Justice of the Peace were not forfeited (liquidated) by the 10th workday following the date of their release from jail. The bonds were received on September 10, 2015 (17), December 11, 2015 (6), October 20, 2016 (1), and November 8, 2016 (1). According to the Justice of the Peace Court Coordinator, the bonds have not been forfeited as they were taken incorrectly. In addition, the Information Technology Department has been contacted for assistance on correcting and forfeiting the bonds.

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

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

Recommendation:

Management should ensure that cash bonds are liquidated in a timely manner. In addition, the continued assistance of the Information Technology Department should be requested until the bonds have been corrected and forfeited.

Observation No. 4:

We reviewed all dates in which collections were received during the month of July 2017 to determine if the collections were deposited at the bank on a daily basis. The results of our review revealed that collections for 14 of 20 days were not deposited at the bank on a daily basis. Deposits were made 2 to 6 workdays after collections were receipted. According to the Court Coordinator, daily deposits were not made due to limited staff and a heavy workload. The Court Coordinator will ensure that daily deposits are made.

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

IDALGO COUNTY DISTRICT JUDGES

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JUDGE, 449TH D.C.

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

Recommendation:

Management should ensure that collections are deposited at the bank on a daily basis.

Observation No. 5:

We noted during our review that the July 2017 Monthly Report was submitted to the County Auditor's Office 16 days after the fifth day following the end of the month. According to the Court Coordinator, the Justice of the Peace is responsible for submitting the *Monthly Report* to the County Auditor's Office. The Court Coordinator will remind the Justice of the Peace that the *Monthly Report* needs to be submitted within five days after the last day of each month.

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

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

Recommendation:

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

Observation No. 6:

We noted that 19 of 446 credit card payments were not receipted on a daily basis. Consequently, the applicable case dispositions have not been recorded in *Odyssey*. According to the Court Coordinator, clerks attempt to review and receipt credit card transactions on a daily basis; however, procedures are not consistently followed.

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

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

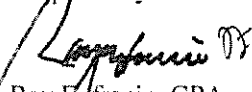
Recommendation:

Management should ensure that credit card transactions are promptly and properly receipted and case dispositions are entered in a timely manner. All pending credit card transactions should be immediately receipted.

Please provide written management responses to the observations noted above by November 22, 2017.

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

Respectfully,


Ray Edfracio, CPA
County Auditor

Enclosures: Copy of *Monthly Report* and Exhibits

cc: Valde Guerra, County Executive Officer

IDALGO COUNTY DISTRICT JUDGES

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

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Justice of the Peace Marcos Ochoa
Precinct 3, Place 2
Schedule of Bonds on Deposit
As of July 31, 2017

Year	Receipt Date	Receipt No.	Docket No.	Bond Amount
2015				
	9/10/2015	JP32-2015-00790	T10-5062MO	49.00
	9/10/2015	JP32-2015-00791	CR12-0118MO	417.00
	9/10/2015	JP32-2015-00792	T12-0778MO	49.00
	9/10/2015	JP32-2015-00794	T12-0719MO	49.00
	9/10/2015	JP32-2015-00795	T12-3863MO	15.90
	9/10/2015	JP32-2015-00796	T12-3889MO	20.00
	9/10/2015	JP32-2015-00797	T12-3864MO	49.00
	9/10/2015	JP32-2015-00798	T05-4273MO	58.00
	9/10/2015	JP32-2015-00799	—	135.10
	9/10/2015	JP32-2015-00800	—	244.00
	9/10/2015	JP32-2015-00801	—	202.15
	9/10/2015	JP32-2015-00802	—	155.10
	9/10/2015	JP32-2015-00803	T08-4691MO	167.00
	9/10/2015	JP32-2015-00804	MAG15-0087-J31	200.00
	9/10/2015	JP32-2015-00805	MAG15-0004-J32	167.00
	9/10/2015	JP32-2015-00806	MAG15-0020-J32	100.00
	9/10/2015	JP32-2015-00807	—	167.00
	12/11/2015	JP32-2015-02357	CRNT15-0077-J32	169.00
	12/11/2015	JP32-2015-02359	CRNT15-0078-J32	169.00
	12/11/2015	JP32-2015-02360	CRNT15-0079-J32	169.00
	12/11/2015	JP32-2015-02362	CRNT15-0080-J32	269.00
	12/11/2015	JP32-2015-02356	TR15-2485-J32	5.10
	12/11/2015	JP32-2015-02364	TR15-2488-J32	44.00
2016				
	10/20/2016	JP32-2016-07529	TR16-9466-J32	0.90
	11/8/2016	JP32-2016-07914	CRNT16-0204-J32	129.00
			Sub-total	<u>3,199.25</u>
August 2015 jail payments that have been posted as bonds that have not been corrected as fines and fees (\$603.10)				603.10
Total				<u><u>3,802.35</u></u>

EXHIBIT B

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

Judge: Marcos Ochoa
Precinct No. 3 Place No. 2

City: MISSION, TX
Hidalgo County, Texas

PBC

Part I: RECAP OF AMOUNT PAYABLE TO THE COUNTY TREASURER

TOTAL CASH COLLECTED	(Receipts #s) <u>JP32-2016-05787</u> [#] THRU <u>JP32-2016-06844</u> [#]	\$ <u>187,509.98</u> [#]	<i>X10-A ✓</i>
Sheriff's "D" Report	(Receipt #s) _____ THRU _____		
LESS: COST ON DEPOSIT			<i>x7 ✓</i>
ADD: COST ON DEPOSIT LIQUIDATED			<i>x7 ✓</i>
AMOUNT OWED TO COUNTY (Should Match Amt in Part III)		\$ <u>187,509.98</u>	<i>x3 ✓</i>
Less: Total amount of remittances to County Treasurer (From Part II)		\$ <u>191,312.33</u>	
Total funds due to County Treasurer (Overtransfer Made to Co Treas.)		(187,509.98) <u>3,802.35</u>	<i>X4-AA</i>

Part II: REMITTANCES MADE TO THE COUNTY TREASURER

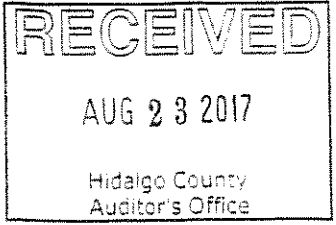
DESCRIPTION	AMOUNT	COMMENT
Total Collections for the Month (See Schedule of Receipts & Deposits)	\$ <u>187,509.98</u>	<i>B1 ✓</i>
Add: Previous Month's Bond Overtransfer <i>Unliquidated Bonds</i>	<u>3,802.35</u>	<i>✓</i>
Add: HCSO Monthly "D" Collections Report	\$0.00	
Total Remittances Made to County Treasurer	187,509.98 <u>191,312.33</u>	

PREPARED BY: *[Signature]* DATE PREPARED: 8/7/17

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

Marcos Ochoa 8/7/17
 JUSTICE OF THE PEACE DATE

THIS REPORT IS DUE IN THE OFFICE OF THE COUNTY AUDITOR BEFORE THE FIFTH (5TH) DAY OF THE FOLLOWING MONTH (LGC § 114.001).
 COUNTY AUDITOR'S FORM: RE-JP-004 REVISED: 9-13



HIDALGO COUNTY AUDITOR'S OFFICE
 APPROVED BY: *[Signature]* LD
 DATE: 8/23/17 10/17

X2

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

November 6, 2017

The Honorable Charlie Espinoza
Hidalgo County Justice of the Peace Pct. 4, Pl. 1
212 N. 12th Avenue
Edinburg, Texas 78541

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

Dear Judge Espinoza:

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

Scope:

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

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

HIDALGO COUNTY DISTRICT JUDGES

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

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JUDGE, 93RD D.C.

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

ROSE GUERRA REYNA
JUDGE, 208TH D.C.

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

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

NOE GONZALEZ
JUDGE, 370TH D.C.
OVERSEER

LETICIA LOPEZ
JUDGE, 391ST D.C.

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

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

RENEE R. BETAN COURT
JUDGE, 448TH D.C.

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

Conclusion:

Total collections for the month of July 2017 were \$161,681.73. Based on the results of our review, we have concluded that fines, fees, and court costs were generally properly accounted and reported; however, the system of internal controls for the accounting and reporting of fines, fees, and court costs requires improvement as noted in the following observations.

Observation No. 1:

We reviewed a sample of receipts issued in July 2017 (100% of receipts with an offense date of December 31, 2007 and prior and 10% of receipts with an offense date of January 1, 2008 and after) to determine if fines, fees, and court costs collected were properly allocated and reported.

The results of our review revealed that 8 receipts contained errors in the allocation of fines, fees, and court costs. The Justice of the Peace staff was made aware of the required adjustments (see Exhibit A); however, the adjustments have not been completed. In addition, adjustments for the months of October 2015 (1), August 2016 (1), September 2016 (2), October 2016 (5), November 2016 (5), December 2016 (2), April 2017 (4), May 2017 (4), and June 2017 (3) are still pending to be completed. According to staff, attempts to check the fines, fees, and court costs prior to taking in a payment are being made and will continue to be made.

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

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

Recommendation:

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

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

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

Observation No. 2:

A mail log was not utilized to record payments received through the mail. According to staff, since the mail is received and opened by the Justice of the Peace, staff does not have the ability to create a mail log. The Justice of the Peace subsequently distributes payments received through the mail to staff for receipting purposes.

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

Failure to ensure mail-in payments are recorded on a mail log increases the risk that payments could be lost or misappropriated without detection.

Recommendation:

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

Observation No. 3:

Copies of the Office of Court Administration "Official Justice of the Peace Monthly Reports" (OCA Reports) for the months of February 2013, September 2013, May 2014, and September 2014 through July 2017 have not been filed with the County Auditor's Office. In addition, an incorrect copy of the OCA Report for the month of January 2014 was filed with the County Auditor's Office. According to the Justice of the Peace staff, copies of the OCA Reports cannot be generated due to programming errors in *Odyssey*. Assistance from the Information Technology Department has been requested; however, the problem has not been resolved.

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

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

Recommendation:

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

Observation No. 4:

We noted during our review that a \$400.00 appeal bond received for docket number E12-09-880 on May 3, 2013 has not been forwarded to the County Clerk or refunded to the defendant. According to the notes in the County Clerk's docket, County Court-At-Law No. 4 issued a judgment nisi on June 9, 2014 on the case related to the appeal bond received on May 3, 2013. A judgment nisi is a judgment that is not final or absolute. A judgment nisi is an intermediate judgment which will become final unless a party appeals or formally requests the court to set it aside.

HIDALGO COUNTY DISTRICT JUDGES

Code of Criminal Procedure Article 44.16 states, "If the defendant is not in custody, a notice of appeal shall have no effect until the required appeal bond has been given and approved. The appeal bond shall be given within ten days after the sentence of the court has been rendered." Code of Criminal Procedure Article 44.18 states, "In appeals from justice and corporation courts, all the original papers in the case, together with the appeal bond, if any, and together, with a certified transcript of all the proceedings had in the case before such court shall be delivered without delay to the clerk of the court to which the appeal was taken, who shall file the same and docket the case."

Failure to ensure that court action is taken in a timely manner for cases in which an appeal bond was posted may result in the improper accounting of appeal bonds.

Recommendation:

Management should contact the County Clerk's Office to determine if the appeal bond needs to be forwarded to the County Clerk's Office or refunded to the defendant.

Observation No. 5:

We noted during our review that 5 cash bonds posted by defendants who failed to appear before the Justice of the Peace were not forfeited (liquidated) by the 10th workday following the date of their release from jail (see Exhibit B). According to the Justice of the Peace staff, the bonds were not forfeited due to complications encountered with *Odyssey*. Assistance has been requested from the Information Technology Department to resolve the issues.

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

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

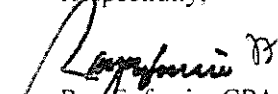
Recommendation:

Management should ensure that cash bonds are liquidated in a timely manner. In addition, the continued assistance from the Information Technology Department should be requested until the problem has been resolved.

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

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

Respectfully,



Ray Eufrazio, CPA
County Auditor

Enclosures: Copies of *Monthly Report* and Exhibit

cc: Valde Guerra, County Executive Officer

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Justice of the Peace Charlie Espinoza
Precinct 4, Place 1
Schedule of Bonds on Deposit
As of July 31, 2017

Year	Receipt Date	Receipt No.	Docket No.	Bond Amount
2013				
	5/3/2013		E12-09-880	400.00
2015				
	9/1/2015	JP41-2015-00734	-	3.00
	9/9/2015	JP41-2015-00859	TR15-0671-J41	155.00
	11/23/2015	JP41-2015-02494	TR15-1687-J41	155.00
2016				
	1/26/2016	JP41-2016-00733	-	200.00
	3/28/2016	JP41-2016-03636	TR16-1985-J41	155.00
			Total	<u>1,068.00</u>

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

Judge: **CHARLIE ESPINOZA**
Precinct No. **4** Place No. **1**

City: **EDINBURG, TX**
Hidalgo County, Texas

PBC

Part III SUMMARY OF COLLECTIONS PAYABLE TO THE COUNTY TREASURER

PAGE 2 OF 2

Name of Fine, Fee, Court Cost	# Issued/ Filed	Statute Reference	Detail of Amt Collected	GL Acct No	Amt. Collected
FINES:					
County Fines (Local Fine)		LOC 113 004, PC 12.23		1200-351-10-067-000-0-000	\$ 53,824.47
Texas Parks & Wildlife 85% Fine (State Fine)		TPWC 12 107		1100-207-20-000-012-0-000	556.45
No Safety Belt 50% Fine (State Fine)		TRC 548 413 549 413 (3)		1100-207-20-000-028-0-000	445.31
Gross Weight 50% Fine (State Fine)		TRC Sec 621 506 (g)		1100-207-20-000-013-0-000	-
School District 50% Fines		Edus Code § 23 093 (b) 1(A)		1100-207-30-000-010-0-000	-
LOCAL COURT COSTS AND FEES:					
Courthouse Security Adm. Fee (\$3)		C.C.P. Art. 102 017 (b)		1241-341-10-060-001-0-000	2,010.67
Courthouse Security Fund JP (\$1)		C.C.P. Art. 102 017		1245-341-10-067-000-0-000	659.23
Justice Court Technology Fund (\$4)		C.C.P. Art. 102 017		1243-341-10-060-000-0-000	2,680.94
Time Payment - @40% OF \$25.00 (\$10.00)		LOC 133 103 (d)		1100-341-10-060-001-0-000	156.00
Time Payment - @ 10% of \$25.00 (\$2.50)		LOC 133 103 (e)		1100-341-10-060-002-0-000	39.00
Administrative Local Transaction Fee (\$2)		C.C.P. Art. 102 072		1100-341-10-060-003-0-000	1,550.00
Motor Vehicle Adm. Fee (\$5.0-\$25.0) (Amount Paid for Exp. DL, Exp. Sales, Exp. Mv Reg)		TRC Sec 548 005, 521 020, 502 407		1100-341-10-060-004-0-000	170.00
Special Fees				1100-341-10-067-000-0-000	2,865.94
Deferred Disposition		C.C.P. Art. 45 051	2,637.60		
Administrative Fee - "Drivers Safety Course" (\$10)		C.C.P. Art. 45 051 (f)	228.34		
Support of Judiciary Fund (\$ 60)		LOC 133 105		1100-341-10-060-009-0-000	396.13
Traffic Fee (\$3)		TRC 542 403		1100-341-10-067-000-0-000	969.14
Child Safety (\$20-\$25)		C.C.P. Art. 102 014		1100-341-10-060-011-0-000	50.00
Failure to Appear (\$4)		TRC 548 006/TRC 706 007 (b)(2)		1100-341-10-060-012-0-000	4.00
Scottlaw Fee (\$20)		TRC 542 403a		1100-341-10-140-049-0-000	4,920.00
Traunacy Prevention and Diversion Fund (\$1)		C.C.P. Art. 102 075		1100-341-10-060-013-0-000	601.21
STATE COURT COSTS AND FEES:					
Criminal Justice Planning Fund C.C.P. (\$3)		C.C.P. Art. 102 075		1100-207-20-000-003-0-000	-
State General Revenue Fund (\$2.50)		C.C.P. Art. 102 075		1100-207-20-000-010-0-000	-
Law Enforcement Education Fund (____ \$1, ____ \$1.50, ____ \$3.50)		Govt Code Sec 413 182		1100-207-20-000-011-0-000	-
Operators and Chauffeurs License Fund (\$75)		TRC 540 192		1100-207-20-000-031-0-000	-
Time Payment - @50% OF \$35.00 (\$12.50)		LOC 133 103 (b)		1100-207-20-000-008-0-000	195.00
Juvenile Crime and Delinquency Fund (____ \$ 25, ____ \$ 50)		C.C.P. Art. 102 075(m)		1100-207-20-000-007-0-000	1.50
Comprehensive Rehabilitation Fund (\$5)		C.C.P. Art. 102 082		1100-207-20-000-008-0-000	-
Fugitive Apprehension Fund (\$5)		C.C.P. Art. 102 019 (a)(2)		1100-207-20-000-009-0-000	13.00
Consolidated Court Costs Fund (\$17)		C.C.P. Art. 102 075 (a) 3/LOC 133 102		1100-207-20-000-015-0-000	26,740.54
Compensation Victims Of Crime Fund (____ \$5, ____ \$5, ____ \$15, ____ \$35)		C.C.P. Art. 56 85 (2) & (3)		1100-207-20-000-017-0-000	45.00
Judicial & Court Personnel Training Fund (____ \$1, ____ \$2)		Govt Code Sec 56 001 (b)		1100-207-20-000-027-0-000	6.00
Correctional Management Institute of Texas Fund (\$ 50)		C.C.P. Art. 102 075		1100-207-20-000-029-0-000	1.80
Indigent legal Services Fee-JP (\$6)	223	Govt Code Sec 101 141(d) (3)		1100-207-20-000-004-0-000	1,337.35
State Traffic Fee- Subtitle C (\$30)		TRC Sec 542 403		1100-207-20-000-035-0-000	9,661.64
Jury Service Fee (\$4)		C.C.P. Art. 102 043		1100-207-20-000-053-0-000	2,640.92
Support of Judiciary Fund (\$1.40)		LOC 133 104		1100-207-20-000-054-0-000	3,547.29
Birth Certificate Fee (\$1.50)		TRC 542 403		1100-207-20-000-039-0-000	-
Defensive Driving Record Fee (\$12)		C.C.P. Art. 44 051 (a)(1)		1100-207-20-000-057-0-000	-
Indigent Defense Representation Fund		LOC 133 107 (b) LOC 102 023		1100-207-20-000-059-0-000	1,322.36
Moving Violation Fee (\$0.10)		C.C.P. Art. 102 020 (c)		1100-207-20-000-061-0-000	46.75
Safety Seat Violation Fee (\$0.15)		TRC 545 412 (a)(1)		1100-207-20-000-062-0-000	0.15
Failure to Appear (\$20)		TRC 548 006/TRC 706 007 (b)(2)		1100-207-20-000-066-0-000	20.00
Electronic Filing Fee - Civil (\$10)		LOC 101 141 (3) C.C.P. 451		1100-207-20-000-070-0-000	6,229.91
Traunacy Prevention and Diversion Fund (\$1)		C.C.P. Art. 102 075		1100-207-20-000-073-0-000	613.23
Texas Home Visiting Program Contribution (\$5)		TRC 542 403 (b) TRC 548 006		1100-207-20-000-074-0-000	-
ARREST WARRANT FEES: STATE					
D.P.S. (____ \$3, ____ \$5, ____ \$35, ____ \$50)		C.C.P. Art. 102 011		1100-207-20-000-019-0-000	2,983.55
T.A.B.C. (____ \$3, ____ \$5, ____ \$35, ____ \$50)				1100-207-20-000-020-0-000	2,031.45
P.K.W.L. (____ \$3, ____ \$5, ____ \$35, ____ \$50)				1100-207-20-000-021-0-000	33.58
Texas Comptroller's Criminal Investigators				1100-207-20-000-060-0-000	-
ARREST WARRANT SERVICE FEES: COUNTY					
Sheriff Fees:		LOC 118 111		1100-342-10-060-001-0-000	227.55
Constable Fees:				1100-342-10-291-000-0-000	75.00
Precinct #1				1100-342-10-292-000-0-000	500.00
Precinct #2				1100-342-10-293-000-0-000	225.00
Precinct #3				1100-342-10-294-000-0-000	10,741.42
Precinct #4				1100-342-10-295-000-0-000	-
Precinct #5				1100-342-10-296-000-0-000	-
District Attorney Fees				1100-342-10-297-000-0-000	-
Tax Assessor Fraud Investigators				1100-342-10-298-000-0-000	-
School District Arrest Fee				1100-342-10-299-000-0-000	-
Fire Marshal Fee				1100-342-10-300-000-0-000	-
Due to Others				1100-342-20-060-001-0-000	-
Warrant Fees Out of County Service Fees DPO Law Enforcement Agencies		C.C.P. Art. 102 011 (a) & (A)		1100-207-20-000-003-0-000	-
Refund - Overpayments				1100-202-00-000-013-0-000	22.00
Due to Others				1100-202-00-000-013-0-000	0.00
Restitution				1100-202-00-000-013-0-000	0.00
Failure to Appear- OmniBase (\$6)		TRC 548 006/TRC 706 007 (b)(2)		1100-202-00-000-019-0-000	6.00
Delinquent Attorney Fee				1100-202-00-000-004-0-000	15,193.25
Justice Fees (Local Fees)				1100-341-10-060-001-0-000	5,733.74
Small Claims Court Filing Fee (\$25)		LOC 118 121 118 122			-
Debt Claim Fee (Justice Court Filing Fee) (\$25)		LOC 118 121 118 122	5,572.28		
Landlord & Tenant Eviction Filing Fee (Fanchise Entry & Detainer County) (\$25)		LOC 118 121 118 122			-
Transcript Fees (\$10)		LOC 118 121 118 123 (b)			-
Abstract Fees (\$5)		LOC 118 121 118 123 (a)	34.46		
Writ Filing Fee (\$5)		LOC 118 121 118 123 (d)	100.00		
Issuing other Documents (\$1 1st pg, .25 for each addtl pg)		LOC 118 121 118 123 (e)	24.00		
Certified Copies of Court Papers (\$2 1st pg, .25 for each addtl pg)		LOC 118 121	3.00		
Probable Cause Tow Hearing Fee (\$30)		LOC 101 141 (a)			-
Birth Certificates (\$22 each \$9.20 local)		TRC 542 403		1100-341-10-060-001-0-000	-
Death Certificates (\$20 each, each addtl \$3)		TRC 542 403		1100-341-10-060-001-0-000	43.00
Preservation of Vital Statistics Fee (\$1 each)		TRC Sec 193 045 (a)		1100-341-10-060-008-0-000	5.00
Jury Fees (Civil \$22, Criminal \$3)		Rules of Civil Proc - Rule 204 1(b) C.C.P. 102 044		1100-341-10-060-006-0-000	-
TOTAL AMOUNT DUE TO THE COUNTY TREASURER:					\$ 161,848.73

THIS REPORT IS TO BE IN THE OFFICE OF THE COUNTY AUDITOR BEFORE THE FIFTH (5TH) DAY OF THE FOLLOWING MONTH (LOC 114 001)
COUNTY AUDITOR'S FORM - RS-JP-004 REVISED - 2/2014

X1

X1
X1
X1

X1

X1

X1

X1

X1

X1

X1

X1

X1

X1

X1

X1

X1

X1

X1

**AUDITED BY: THE HIDALGO
COUNTY AUDITOR'S OFFICE
DATE: 8/13/2017**

16491.42

X3-a

X2; X1

Justice of the Peace Charlie Espinoza
 Schedule of Adjustments
 For the Month Ended July 31, 2017

Receipt Number	Case Number	Offense Date	Disposition Date	CCC	CHS	CHSIP	CD	T4	CRF	OD	DEL	DPS6	IBRF	ICTF	ISF	LIF	SCOF	SIFC	SIFS	SO	SIF	IPDC	TPDS	IPW	TPWF	IPWF	UUTC	WARF	CA1	TOTAL		
06724	0217-041	7/17/2017	7/17/2017	40	3	1					56.7		2	4	4	2	20	0.6	5.4			1	1			100	5			245.7		
Based on offense, Fine should be split 50% to CRF and 50% to the county. no burner education																																
06854	3338-041	7/19/2017	7/19/2017	40	3	1			20.31		57.69		2	4	4	2	20	0.6	5.4		5	30	1	1				3	50	250		
TPDC and TPDS should be split \$1.00 each. no burner education																																
06416	282	7/7/2017	7/7/2017	40	3	1	30.9				88.5		2	4	4	2	20	0.6	5.4				2	5	175.1					383.5		
unrestrained delibid																																
06416	E14-01	7/19/2017	7/19/2017	40	3	1																										
TPDC and TPDS should be split \$1.00 each. no burner education																																
06416	282	7/7/2017	7/7/2017	40	3	1	30.9				88.5		2	4	4	2	20	0.6	5.4				2	5	175.1					383.5		
fail to retrace																																
06416	E14-02	7/17/2017	7/17/2017	40	3	1																										
no liability insurance failure to vaccinate																																
06564	708	7/12/2017	7/12/2017	40	3	1	258				119.1		2	4	4	2	20	0.6	5.4				2							50	516.1	
restrain ddog or cat																																
06565	701	7/12/2017	7/12/2017	40	3	1	258				119.1		2	4	4	2	20	0.6	5.4				2							50	516.1	

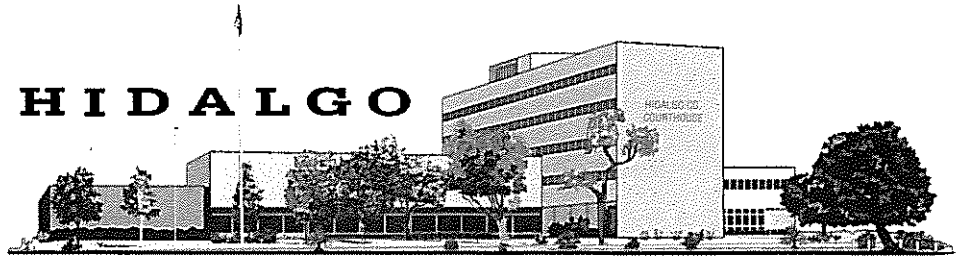
Delinquent was under assessed \$0.18.

06461	5024-041	7/16/2017	7/16/2017	40	3	1	225.8				109.2		5	2	4	4	2	20	0.6	5.4			1	1					50	474	
parent permit unlicensed minor to drive																															

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COUNTY of HIDALGO

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



EDINBURG, TEXAS 78539

November 6, 2017

The Honorable Homero A. Jasso
Hidalgo County Justice of the Peace Pct. 4, Pl. 2
224 N. 12th Ave.
Edinburg, Texas 78539

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

Dear Judge Jasso:

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

Scope:

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

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

HIDALGO COUNTY DISTRICT JUDGES

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

RODOLFO DELGADO
JUDGE, 93RD D.C.

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

ROSE GUERRA REYNA
JUDGE, 204TH D.C.

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

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

MICHAEL GONZALEZ
JUDGE, 370TH D.C.
OVERSEER

LETICIA LOPEZ
JUDGE, 387TH D.C.

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

ISRAEL RAMON, JR.
JUDGE, 402ND D.C.

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

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

Conclusion:

Total collections for the month of July 2017 were \$90,346.63. Based on the results of our review, we have concluded that fines, fees, and court costs were generally properly accounted and reported; however, the system of internal controls for the accounting and reporting of fines, fees, and court costs requires improvement as noted in the following observations.

Observation No. 1:

We reviewed a sample of receipts issued in July 2017 (100% of receipts with an offense date of December 31, 2007 and prior and 10% of receipts with an offense date of January 1, 2008 and after) to determine if fines, fees, and court costs collected were properly allocated and reported.

The results of our review revealed that 50 receipts contained errors in the allocation of fines, fees, and court costs. The Justice of the Peace staff was made aware of the required adjustments (see Exhibit A); however, adjustments have not been completed. In addition, adjustments for the months of April 2015 (37), June 2015 (1), September 2015 (34), October 2015 (5), November 2015 (6), December 2015 (2), January 2016 (6), February 2016 (26), March 2016 (25), April 2016 (16), May 2016 (54), June 2016 (37), July 2016 (34), August 2016 (37), September 2016 (16), October 2016 (23), November 2016 (26), December 2016 (6), January 2017 (29), February 2017 (33), March 2017 (51), April 2017 (29), May 2017 (22), and June 2017 (33) are still pending to be completed. According to staff, the adjustments could not be completed as the Information Technology Department had not provided proper training on completing adjustments.

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

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

Recommendation:

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

HIDALGO COUNTY DISTRICT JUDGES

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JUDGE, 206TH D.C.

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JUDGE, 394TH D.C.

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JUDGE, 438TH D.C.

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

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

Observation No. 2:

Copies of the Office of Court Administration “Official Justice of the Peace Monthly Reports” (OCA Reports) for the months of November 2013 through February 2014, June 2014 through July 2015, and September 2015 through July 2017 have not been filed with the County Auditor’s Office. In addition, incorrect copies of the OCA Reports for the months of April 2012 through June 2012, September 2012 through October 2013, March 2014 through May 2014, and August 2015 were filed with the County Auditor’s Office. According to the Justice of the Peace staff, properly completed OCA Reports cannot be generated from *Odyssey* due to data entry errors. Assistance from the Information Technology Department has been requested. In addition, the County Auditor’s Office has determined that the OCA Reports are incorrect due to failure by Justice of the Peace staff to enter the jail time activity and several pending adjustments into *Odyssey*.

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

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

Recommendation:

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

Observation No. 3:

We noted during our review that 47 cash bonds posted by defendants who failed to appear before the Justice of the Peace have not been forfeited (liquidated) (see Exhibit B). The bonds do not contain an event entered in *Odyssey* regarding the reason the bond was not liquidated. According to the Justice of the Peace staff, the bonds were not forfeited due to complications encountered with *Odyssey*. Assistance has been requested from the Information Technology Department to resolve the issues and for additional training.

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

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

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JUDGE, 430TH D.C.

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JUDGE, 449TH D.C.

Recommendation:

Management should ensure that cash bonds are liquidated in a timely manner. In addition, the continued assistance from the Information Technology Department should be requested until the problem has been resolved.

Observation No. 4:

We noted during our review that 113 of 117 online credit card transactions were receipted from 2 to 24 days after date of transaction. Consequently, the applicable case dispositions were not recorded in *Odyssey* in a timely manner. According to the Court Coordinator, the credit card transactions are receipted only by one employee and she was out on vacation.

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

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

Recommendation:

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

Observation No. 5:

A mail log was not consistently utilized to record payments received through the mail. According to the Court Coordinator, it was overlooked due to days where there were no transactions.

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

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

Recommendation:

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

Observation No. 6:

We noted that collections for 7 of 20 days were not deposited at the bank on a daily basis. The deposits were made 2 to 5 days after collections were receipted. According to the Court Coordinator, the deposits were not made daily due to being short staffed.

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

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

Recommendation:

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

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

HIDALGO COUNTY DISTRICT JUDGES

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JUDGE, 398TH D.C.

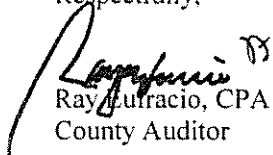
ISRAEL RAMON, JR.
JUDGE, 430TH D.C.

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

The Honorable Homero A. Jasso
November 6, 2017
Page 5 of 5

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

Respectfully,


Ray Guiracio, CPA
County Auditor

Enclosures: *Monthly Report* and Exhibits

cc: Valde Guerra, County Executive Officer
Renán Ramirez, Chief Information Officer

HIDALGO COUNTY DISTRICT JUDGES

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Justice of the Peace Homer Jasso
 Schedule of Adjustments
 For the Month Ended July 31, 2017

Account	Date	Party	Offense Type	Date	Rate	ELI	EMS	CHOP	FC	FRF	FSF	CYR	REL	BFS	DPX	DLO	LA	DRF	ICD	ICPT	ICTF	ISF	ITP	WVF	BOF	SHR	SHC	SHS	50	50R	51R	TRPS	OTFC	WARR	WFL	TOTAL	
DEI was over assessed, should be \$36.60																																					
0442 2017	06/08/17	DAVID DRI	Speedway	06/08/2017	0.55	0.48	0.16						13.15	0.74				0.32			0.64	0.64	2		3.18	0.08	0.26		4.77			0.48			35.93		
DEI was over assessed, should be \$96.																																					
0442 2017	06/08/17	SAMUHEZ	Unsub. when	06/08/2017	4.00	3.00	2.00					113.00	5.00					2.00			4.00	4.00	2		20.00	0.60	5.40		30.00			3.00			431.00		
DEI was over assessed, should be \$108.00																																					
0442 2017	06/08/17	NO DUBOY	Insurance	06/08/2017	40.00	3.00	1.00	275.00				123.60	5.00					2.00			4.00	4.00	2		20.00	0.60	5.40								485.60		
DEI was over assessed, should be \$75.00																																					
0442 2017	06/08/17	MARINHA	No DL (RM)	06/08/2017	40.00	3.00	1.00	160.00				96.90	5.00					2.00			4.00	4.00	2		20.00	0.60	5.40								343.90		
IP \$75 should have been assessed. In addition, DEI was under assessed, should be \$54.63																																					
0442 2017	06/13/17	ALBORNIA	TRUCK	06/13/2017	32.22	0.50	0.50					14.02	1.53					0.61			1.22	1.22		0.03	6.10	0.18	1.05								40.00		
IP \$75 should have been assessed. In addition, DEI was under assessed, should be \$53.23																																					
0442 2017	06/13/17	PEASAR	TRUCK	06/13/2017	32.22	0.50	0.25					10.77	3.24					0.20			0.59	0.59		0.02	4.55	0.15	1.34				1.42		0.74		40.00		
DEI was over assessed, should be \$76.50																																					
0442 2017	06/13/17	LAPORENTO	Insurance	06/13/2017	40.00	3.00	1.00	160.00				91.50	5.00					2.00			4.00	4.00	2		20.00	0.60	5.40									346.50	
DEI was over assessed, should be \$76.70																																					
0442 2017	06/13/17	LAPORENTO	Insurance	06/13/2017	40.00	3.00	1.00	160.00				59.70	5.00					2.00			4.00	4.00	2		20.00	0.60	5.40									148.70	
0442 2017	06/13/17	LAPORENTO	Insurance	06/13/2017	40.00	3.00	1.00	160.00				78.30	5.00					4.00			4.00	4.00	2		20.00	0.60	5.40									167.30	
0442 2017	06/13/17	LAPORENTO	Insurance	06/13/2017	40.00	3.00	1.00	160.00				42.57	5.00					2.00			4.00	4.00	2		20.00	0.60	5.40									131.57	
0442 2017	06/13/17	LAPORENTO	Insurance	06/13/2017	40.00	3.00	1.00	160.00				46.47	5.00					4.00			4.00	4.00	2		20.00	0.60	5.40									135.47	
0442 2017	06/13/17	LAPORENTO	Insurance	06/13/2017	40.00	3.00	1.00	160.00				79.20	5.00					2.00			4.00	4.00	2		20.00	0.60	5.40									168.20	
DEI was over assessed, should be \$109.20																																					
0442 2017	06/13/17	LAPORENTO	Insurance	06/13/2017	40.00	3.00	1.00	160.00				124.20	5.00					2.00			4.00	4.00	2		20.00	0.60	5.40									488.20	
DEI was over assessed, should be \$76.33																																					
0442 2017	06/13/17	LAPORENTO	Insurance	06/13/2017	40.00	3.00	1.00	160.00				91.53	5.00					4.00			4.00	4.00	2		20.00	0.60	5.40									346.63	
0442 2017	06/13/17	LAPORENTO	Insurance	06/13/2017	40.00	3.00	1.00	160.00				99.53	5.00					2.00			4.00	4.00	2		20.00	0.60	5.40									348.63	
DEI was over assessed, should be \$41.73																																					
0442 2017	06/13/17	LAPORENTO	Insurance	06/13/2017	40.00	3.00	1.00	160.00				91.53	5.00					2.00			4.00	4.00	2		20.00	0.60	5.40									240.63	
DEI was over assessed, should be \$70.41																																					
0442 2017	06/13/17	LAPORENTO	Insurance	06/13/2017	40.00	3.00	1.00	160.00				91.50	5.00					4.00			4.00	4.00	2		20.00	0.60	5.40									348.20	

X8-A

Justice of the Peace Homero A. Jasso
Precinct 4, Place 2
Schedule of Bonds on Deposit
As of July 31, 2017

Year	No.	Receipt Date	Receipt No.	Docket No.	Bond Amount
2013					
	1	12/4/2013	24161J42	JP13-04-171	350.00
2015					
	2	5/12/2015	28871J42	JP15-05-201	129.00
	3	5/12/2015	28870J42	JP15-05-202	135.10
	4	6/16/2015	29255J42	JP15-01-491	297.35
	5	6/16/2015	29256J42	JP15-01-490	305.10
	6	6/19/2015	29300J42	JP15-06-315	167.00
	7	6/25/2015	29349J42	JP08-06-383	283.00
	8	7/13/2015	29518J42	JP15-07-278	129.00
	9	7/13/2015	29519J42	JP15-07-279	127.00
	10	7/13/2015	29520J42	JP15-07-280	167.00
	11	7/24/2015	29623J42	JP15-07-435	167.00
	12	7/24/2015	29624J42	JP15-07-434	167.00
	13	7/24/2015	29625J42	JP15-07-433	168.00
	14	9/21/2015	JP42-2015-00509	-	100.00
	15	10/9/2015	JP42-2015-00673	-	167.00
	16	11/13/2015	JP42-2015-00987	CRNT15-0017-J42	0.10
	17	11/13/2015	JP42-2015-00989	-	155.00
	18	11/13/2015	JP42-2015-00990	CRNT15-0019-J42	33.10
	19	12/17/2015	JP42-2015-01310	-	283.00
	20	12/17/2015	JP42-2015-01295	-	127.00
	21	1/25/2016	JP42-2016-00255	CRNT16-0006-J42	153.00
2016					
	22	1/25/2016	JP42-2016-00260	CRNT16-0010-J42	153.00
	23	1/25/2016	JP42-2016-00279	TR16-0192-J42	153.00
	24	2/1/2016	JP42-2016-00362	JP05-02-976	327.00
	25	2/9/2016	JP42-2016-00480	-	79.00
	26	2/26/2016	JP42-2016-00810	CRNT16-0035-J42	153.00
	27	3/1/2016	JP42-2016-00846	-	179.00
	28	3/7/2016	JP42-2016-00965	JP15-07-111	172.00
	29	3/14/2016	JP42-2016-01071	-	179.00
	30	4/18/2016	JP42-2016-01618	TR16-1348-J42	32.10
	31	5/4/2016	JP42-2016-01860	TR16-1492-J42	450.00
	32	5/5/2016	JP42-2016-01883	CRNT16-0030-J42	78.00
	33	6/24/2016	JP42-2016-02498	JP15-04-226	5.10
	34	6/30/2016	JP42-2016-02567	-	50.00
	35	6/30/2016	JP42-2016-02568	TR16-2308-J42	50.00
	36	6/30/2016	JP42-2016-02570	TR16-2278-J42	50.00
	37	7/6/2016	JP42-2016-02643	JP15-07-399	138.10
	38	7/6/2016	JP42-2016-02644	JP15-07-398	105.10

EXHIBIT B

	39	7/6/2016	JP42-2016-02647	JP15-03-440	5.00
	40	7/11/2016	JP42-2016-02697	JP14-08-283	100.00
	41	7/19/2016	JP42-2016-02779	JP09-10-723	93.90
	42	7/19/2016	JP42-2016-02781	JP09-10-724	119.90
	43	7/29/2016	JP42-2016-02900		299.00
	44	8/26/2016	JP42-2016-03191	CRNT16-0166-J42	129.00
	45	10/20/2016	JP42-2016-03603	JP08-12-833	283.00
	46	10/21/2016	JP42-2016-03609	CRNT16-0181-J42	129.00
2017					
	47	6/20/2017	JP42-2017-02537	CRNT17-0109-J42	167.00
			Sub-Total		<u>\$ 7,288.95</u>
			April 2015 jail payments		219.00
			June 2015 jail payments		267.00
			Total		<u><u>\$ 7,774.95</u></u>

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

Judge: **Homero A. Jasso**
Precinct No. **4** Place No. **2**

City: **EDINBURG, TX**
Hidalgo County, Texas

PBC

Part I: RECAP OF AMOUNT PAYABLE TO THE COUNTY TREASURER

TOTAL CASH COLLECTED	(Receipts #s) <u>JP42-2017-002724</u> THRU <u>JP42-2017-03334</u>	<u>\$90,346.63</u> X
LESS: COST ON DEPOSIT	_____	X7
ADD: COST ON DEPOSIT LIQUIDATED	_____	X7
AMOUNT OWED TO COUNTY (Should Match Amt in Part III)		<u>\$90,346.63</u> X3
Less: Total amount of remittances to County Treasurer (From Part II)		<u>99,121.58</u>
Total funds due to County Treasurer (Overtransfer Made to Co Treas)		\$ 63,556.99 <u>(17,774.95)</u> X4-R (63,556.99) <u>≠ 1</u>

Part II: REMITTANCES MADE TO THE COUNTY TREASURER

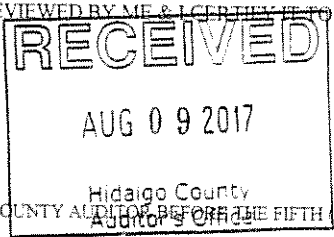
DESCRIPTION	AMOUNT	COMMENT
Total Collections for the Month (See Schedule of Receipts & Deposits)	<u>\$90,346,6363.556.99</u>	B1
Add: Previous Month's Bond Overtransfer <i>(unliquidated Bonds Dec '13, May '16, thru Aug '16, Oct '16, June '17)</i>	<u>7,288.95</u> \$0.00	X4-S
Add: HCSO Monthly "D" Collections Report <i>April '15 "D" Coll.</i>	<u>219.00</u> \$0.00	X4-S
<i>June '15 "D" Coll.</i>	<u>267.00</u>	X4-S
Total Remittances Made to County Treasurer	<u>\$98,121,5363.556.99</u>	

PREPARED BY: *Rdley*

DATE PREPARED: 8/9/2017

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

HIDALGO COUNTY AUDITOR'S OFFICE
APPROVED BY: *[Signature]*
DATE: 08/07/17



[Signature]
JUSTICE OF THE PEACE
DATE

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

REVISED 01-17

X2

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

Judge: **Homero A. Jasso**
Precinct No. **4** Place No. **3**

PBC

City: **EDINBURG, TX**
Hidalgo County, Texas

Part III SUMMARY OF COLLECTIONS PAYABLE TO THE COUNTY TREASURER

PAGE 2 OF 2

Name of Fine, Fee, Court Cost	# Issued/ Filed	Statute Reference	Detail of Amt Collected	GL Acct No	Amt. Collected
FINES:					
County Fines (Local Fine)		LGC 111.064.0C.12.25		1100-341-10-068-000-0-000	\$ 33,338.05
Texas Parks & Wildlife 85% Fine (State Fine)		TPWC 10.107		1100-207-20-000-012-0-000	312.50
No Safety Belt 50% Fine (State Fine)		TRC 543.412.545.413.0		1100-207-20-000-038-0-000	312.45
Gross Weight 50% Fine (State Fine)		TRC Sec 62.506.0g		1100-207-20-000-013-0-000	-
School District 50% Fines		Educ Code § 25.293.01.1.A		1100-207-30-000-011-0-000	50.00
LOCAL COURT COSTS AND FEES:					
Courthouse Security Adm. Fee (\$3)		C.C.P. Art. 102.017.0-		1100-341-10-060-001-0-000	1,405.48
Courthouse Security Fund JP (\$1)		C.C.P. Art. 102.017		1100-341-10-068-000-0-000	461.56
Justice Court Technology Fund (\$4)		C.C.P. Art. 102.017.0		1100-341-10-060-000-0-000	1,866.00
Time Payment - @ 40% OF \$25.00 (\$10.00)		LGC 133.103.0		1100-341-10-060-001-0-000	-
Time Payment - @ 10% OF \$25.00 (\$2.50)		LGC 133.103.0a		1100-341-10-060-002-0-000	-
Administrative Local Transaction Fee (\$2)		C.C.P. Art. 102.017		1100-341-10-060-003-0-000	1,057.10
Motor Vehicle Adm. Fee (\$10-\$20) (Dismissal Fee for Exp. DL, Exp. Imp./Cmt. Exp. No Reg)		TRC Sec 548.005.531.026.502.407		1100-341-10-060-004-0-000	340.00
SPECIAL FEES					
Deferred Disposition		C.C.P. Art. 45.351		1100-341-10-068-000-0-000	-
Administrative Fee - "Drivers Safety Course" (\$10)		C.C.P. Art. 45.351.0		-	-
Support of Judiciary Fund (\$ 60)		LGC 133.105		1100-341-10-060-009-0-000	276.30
Traffic Fee (\$3)		T.R.C. 542.403		1100-341-10-068-000-0-000	651.58
Child Safety (\$20-\$25)		C.C.P. Art. 102.014.0		1100-341-10-060-011-0-000	40.00
Failure to Appear (\$4)		TRC 706.006.700.706.007.002.0		1100-341-10-060-012-0-000	-
Scofflaw Fee (\$20)		TRC 502.010a		1100-341-10-140-049-0-000	3,218.71
Traffic Prevention and Diversion Fund (\$1)		C.C.P. Art. 102.015		1100-341-10-060-013-0-000	441.82
Traffic Court Cost (\$50)		Fam. Code § 107.001.0		1100-341-10-060-014-0-000	-
STATE COURT COSTS AND FEES:					
Criminal Justice Planning Fund C.C.P. (\$5)		C.C.P. Art. 102.051		1100-207-20-000-003-0-000	-
State General Revenue Fund (\$2.50)		C.C.P. Art. 102.015		1100-207-20-000-010-0-000	-
Law Enforcement Education Fund (____ \$1, ____ \$1.50, ____ \$3.50)		Educ. Code Sec. 419.082		1100-207-20-000-011-0-000	-
Operators and Chauffeurs License Fund (\$75)		T.R.C. 601.193		1100-207-20-000-031-0-000	-
Time Payment - @ 50% OF \$12.50		LGC 133.103.0b		1100-207-20-000-005-0-000	-
Juvenile Crime and Delinquency Fund (____ \$25, ____ \$ 50)		C.C.P. Art. 102.075im		1100-207-20-000-007-0-000	1.25
Comprehensive Rehabilitation Fund (\$5)		C.C.P. Art. 102.082		1100-207-20-000-008-0-000	-
Fugitive Apprehension Fund (\$5)		C.C.P. Art. 102.019.0a.2		1100-207-20-000-009-0-000	15.00
Consolidated Court Costs Fund (\$17)		C.C.P. 102.078.01.3. LGC 133.102		1100-207-20-000-015-0-000	18,691.16
Compensation Victims Of Crime Fund (____ \$3, ____ \$5, ____ \$15, ____ \$35)		C.C.P. Art. 56.33.01.0 & 3)		1100-207-20-000-017-0-000	45.00
Judicial & Court Personnel Training Fund (____ \$1, ____ \$2)		(Govt. Code Sec. 56.001.0b)		1100-207-20-000-027-0-000	6.00
Correctional Management Institute of Texas Fund (\$ 50)		C.C.P. Art. 102.075		1100-207-20-000-029-0-000	1.00
Indigent Legal Services Fee-JP (\$6)	33	Govt. Code Sec. 101.141.01.0B)		1100-207-20-000-004-0-000	198.00
State Traffic Fee- Subtitle C (\$30)		TRC Sec 542.4031		1100-207-20-000-035-0-000	6,425.48
Jury Service Fee (\$4)		C.C.P. Art. 102.045		1100-207-20-000-033-0-000	1,850.02
Support of Judiciary Fund (\$5 40)		LGC 133.103		1100-207-20-000-054-0-000	2,476.64
Birth Certificate Fee (\$1.80)		HSC 191.020.0		1100-207-20-000-039-0-000	-
Defensive Driving Record Fee (\$12)		C.C.P. Art. 45.051.0a.1		1100-207-20-000-057-0-000	-
Indigent Defense Representation Fund (\$5)		LGC 133.107.000.102.023		1100-207-20-000-059-0-000	910.94
Moving Violation Fee (\$0.10)		C.C.P. Art. 102.033.0C		1100-207-20-000-061-0-000	33.85
Safety Seat Violation Fee (\$0.15)		TRC 543.412.0-4		1100-207-20-000-063-0-000	-
Failure to Appear (\$20)		TRC 706.006.700.706.007.002.0		1100-207-20-000-066-0-000	-
Electronic Filing Fee - Civil (\$10)		HSC 101.141.000.01.05)		1100-207-20-000-070-0-000	330.00
Traffic Prevention and Diversion Fund (\$1)		C.C.P. Art. 102.015		1100-207-20-000-073-0-000	441.82
Texas Home Visiting Program Contribution (\$5)		HSC 191.020A.000.198.018.01		1100-207-20-000-074-0-000	-
ARREST WARRANT FEES: STATE					
D.P.S. (____ \$3, ____ \$5, ____ \$35, ____ \$50)		C.C.P. Art. 102.011		1100-207-20-000-019-0-000	2,165.94
T.A.B.C. (____ \$3, ____ \$5, ____ \$35, ____ \$50)				1100-207-20-000-020-0-000	-
P.K.W.L. (____ \$3, ____ \$5, ____ \$35, ____ \$50)				1100-207-20-000-021-0-000	5.00
U.T.P.A. (____ \$3, ____ \$5, ____ \$35, ____ \$50)				1100-207-20-000-022-0-000	-
ARREST WARRANT/SERVICE FEES: COUNTY					
Sheriff Fees:		LGC 118.10		1100-342-10-060-001-0-000	130.91
Constable Fees:					
Precinct #1				1100-342-10-291-000-0-000	-
Precinct #2	HIDALGO COUNTY AUDITOR'S OFFICE			1100-342-10-292-000-0-000	-
Precinct #3	APPROVED BY: [Signature]			1100-342-10-293-000-0-000	-
Precinct #4	DATE 09/07/17			1100-342-10-294-000-0-000	3,768.58
Precinct #5				1100-342-10-295-000-0-000	-
District Attorney Fees					
Tax Assessor Fraud Investigators					
School District Arrest Fee					
Fire Marshal Fee					
Due to Others					
Warrant Fees/Out of County Service Fees (70% Law Enforcement Agencies)		C.C.P. Art. 102.011.01.01.0 A		1100-207-30-000-003-0-000	-
Refund - Overpayments				1100-202-00-000-014-0-000	-
Due to Others				1100-202-00-000-014-0-000	5.00
Restitution				1100-202-00-000-014-0-000	-
Failure to Appear- Omnibase (\$6)		TRC 706.006.700.706.007.002.0		1100-202-00-000-019-0-000	-
Delinquent Fees				1100-202-00-000-004-0-000	8,139.44
Justice Fees (Local Fees)					
Small Claims Court Filing Fee (\$25)		LGC 118.121.118.122	825.00	1100-341-10-060-001-0-000	-
Debt Claim Fee (Justice Court Filing Fee) (\$25)		LGC 118.121.118.122	-	1100-341-10-060-001-0-000	-
Landlord & Tenant Eviction Filing Fee (Forable Entry & Deporter Court) (\$25)		LGC 118.121.118.122	-	1100-341-10-060-001-0-000	-
Transcript Fees (\$10)		HSC 118.121.118.123.01	-	1100-341-10-060-001-0-000	-
Appel Fees (\$10)			-	1100-341-10-060-001-0-000	-
Abstract Fees (\$5)		LGC 118.121.118.123.01	5.00	1100-341-10-060-001-0-000	-
Writ Filing Fee (\$5)		LGC 118.121.118.123.01	5.00	1100-341-10-060-001-0-000	-
Issuing other Document (\$1 1st pg, 25 for each addtl' pg)		LGC 118.121.118.123.01	-	1100-341-10-060-001-0-000	-
Certified Copies of Court Papers (\$2 1st pg, 25 for each addtl' pg)		LGC 118.121	-	1100-341-10-060-001-0-000	-
Probable Cause Tow Hearing Fee (\$20)		LGC 111.141.24	-	1100-341-10-060-001-0-000	-
Birth Certificates (\$22 each)					
Death Certificates (\$20 each, each add'l \$3)		HSC 191.0645.3.01		1100-341-10-060-001-0-000	-
Preservation of Vital Statistics Fee (\$1 each)		HSC Sec 191.0645.1b		1100-341-10-060-001-0-000	-
Jury Fees (Civil \$22, Criminal \$3)					
		HSC 104.036.01.01.02.04		1100-341-10-060-006-0-000	-

RECEIVED
AUG 09 2017
Hidalgo County Auditor's Office

HIDALGO COUNTY AUDITOR'S OFFICE
APPROVED BY: [Signature]
DATE 09/07/17

TOTAL AMOUNT DUE TO THE COUNTY TREASURER: \$ 90,346.63

X1

X1
X1
X1

X12

X3-A

X1, X2
X3

COUNTY of HIDALGO

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



EDINBURG, TEXAS 78539

November 6, 2017

The Honorable Laura Hinojosa
Hidalgo County District Clerk
100 N. Closner, 1st Floor
Edinburg, Texas 78540

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

Dear Ms. Hinojosa:

We have 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), and Code of Criminal Procedure Article 103.011. The objective of the review was to determine if fines, fees, and court costs collected were properly accounted and reported.

Scope:

The scope of our review was limited to collections reported by your office on the *Monthly Fees Report* for the month of 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 improvements could be made.

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

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

Methodology:

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

- Reviewed the submittal date of the *Monthly Fees Report* to the County Auditor's Office to determine if the report and supporting documentation were received within five days after the last day of the month pursuant to Local Government Code §114.001 (b).
- Verified the signature on the *Monthly Fees Report* to ensure that the report was signed by an authorized signatory as documented on the "Authorized Signatories Form."
- Verified the mathematical accuracy of the *Monthly Fees Report* by footing and cross-footing the report.
- Verified that collections per the *Monthly Fees Report* agreed to: 1.) total receipts issued per *Odyssey's* Receipt Journal Report, 2.) total collections per *Odyssey's* Fee Distribution Reports, 3.) total deposits made with the County Treasurer, and 4.) total deposits posted to *alio's* Undistributed Receipts general ledger account.
- Verified that the jail time ordered to be served by the defendant as stated on the Judgment Order agreed to the jail time reported on the Sheriff's "D" Monthly Report.

HIDALGO COUNTY DISTRICT JUDGES

LUIS M. SINGLETERRY
JUDGE, 67th D.C.

RODOLFO DELGADO
JUDGE, 67th D.C.

J. R. "BOBBY" FLORES
JUDGE, 121st D.C.

ROSE GUERRA REYNA
JUDGE, 201st 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 YARBROUZ
JUDGE, 391st D.C.

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

RENEE R. BETANCOURT
JUDGE, 440th D.C.

- Verified the sequence of receipts per the *Monthly Fees Report* agreed to *Odyssey's* Receipt Journal Reports for civil and criminal collections. In addition, verified that receipts followed sequential order.
- Reviewed randomly selected receipts to determine if fines, fees, and court costs were allocated and reported in the proper amounts.
- Reviewed *Cashier's Daily Fund Report* and bank deposit slips to verify proper completion and accuracy.
- Reviewed *Revenue Remittance Reports* and County Treasurer receipts to determine if fees collected were deposited with the County Treasurer in a timely manner.
- Reviewed receipts, *Daily Revenue Remittance Reports*, *Monthly Fees Report*, and mail logs to verify proper completion.
- Reviewed and verified randomly selected receipts per method of payment for 5 days to determine if money orders, checks, credit cards, E-files, and cash were properly received and deposited.
- Reviewed and verified that the number of cases and motions for civil filing fees were correctly reported on the *Monthly Fees Report*.

Conclusion:

Total collections for the month of July 2017 were \$480,329.08. Based on the results of our review, we have concluded that fines, fees, and court costs collected were generally properly accounted and reported; however, the system of internal controls for the accounting and reporting of fines, fees, and court costs requires improvement as noted in the following observation.

Observation No. 1:

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

The results of our review revealed that 62 of the receipts tested (Exhibit A) contained errors in the allocation of fines, fees, and court costs. Some of the errors were the result of programming errors in *Odyssey* while others were the result of human error. Staff was advised of the errors and various *Odyssey* programming errors were corrected. The adjustments resulting from human error have not been completed. According to the Accountant, due to an oversight, staff did not verify that the fines, fees, and court costs were correct prior to taking in a payment.

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

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

Recommendation:

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

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

Please provide a written management response to the observation noted above by November 20, 2017.

HIDALGO COUNTY DISTRICT JUDGES

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

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JUDGE, 93RD D.C.

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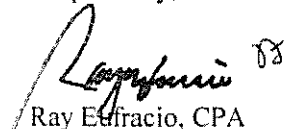
ISRAEL RAMON, JR.
JUDGE, 439TH D.C.

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

The Honorable Laura Hinojosa
November 6, 2017
Page 3 of 3

If you have any questions, please contact Marissa Castillo, Internal Auditor II, at 318-2511 ext. 4650, Yvonne Torres, Revenue Audit Supervisor at ext. 4642 or Arcy B. Duran, CPA, Director of Audit, at ext. 4645.

Respectfully,


Ray Estracio, CPA
County Auditor

Enclosures: Copy of *Monthly Fees Report* and Exhibit

cc: Mr. Valde Guerra, County Executive Officer

HIDALGO COUNTY DISTRICT JUDGES

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JUDGE, 449TH D.C.

HIDALGO COUNTY DISTRICT CLERK MONTHLY FEE REPORT

PAGE 1 OF 3

FOR THE MONTH OF JULY 2017

		# OF CASES			
DISTRICT COURT FEES (LGC 133.151(a)(1)&(a)(2))					
DIVORCE & FAMILY LAW CASES	#	209	Cases To Report	= \$ 9,058.30	X2
PARTIAL PAYMENT					
OTHER THAN DIVORCE/FAMILY	#	556	Cases To Report	= \$ 28,021.46	X12-a1
PARTIAL PAYMENT					
INDIGENT LEGAL SERVICES (LGC 133.152 (a)(1)-(2))				= \$ 28,021.46	X12-b
DIVORCE & FAMILY LAW CASES					
DIVORCE & FAMILY LAW CASES	#	267	Actions To Report	= \$ 1,335.00	X12-c1
PARTIAL PAYMENT					
OTHER THAN DIVORCE/FAMILY	#	679	Actions To Report	= \$ 8,858.06	X12-d
PARTIAL PAYMENT					
JUDICIAL SUPPORT FEE (LGC 133.154) @37.00AFTER 12/1/05	#	1	Cases To Report	= \$ 37.00	X12-e2
PARTIAL PAYMENT					
JUDICIAL SUPPORT FEE (LGC 133.154) @542.00AFTER 1/1/08	#	762	Cases To Report	= \$ 31,832.18	
PARTIAL PAYMENT					
FAMILY PROTECTION FEE (GC 51.961) AFTER 6/15/07 @\$15.00				= \$ 2,355.00	
CLERK COST (GC 51.317(b)(1)&(b-1))		\$ 38,291.13			
OTHER CLERK COST (GC 51.317-319)		\$ 39,089.24			
TIME PAYMENT (LGC 133.103) @\$10.00				\$ 77,380.37	X14
PHOTO & CERTIFIED COPIES (GC 51.318(b)(7)-(8))				\$ 1,210.82	
OTHER FEES				\$ 24,105.00	
REGISTRY ADMINISTRATION FEE (LGC 117.055)				\$ 610.24	
REGISTRY ADMINISTRATION INTEREST (LGC 117.054)				\$ 8,796.56	
NSF CHECK FEE (LGC 118.141)				\$ -	
STOP PAYMENT CHARGE (LGC 118.141 (b)(1)-(2))				\$ -	
TOTAL CLERK'S FEES					\$ 112,102.99
INTEREST EARNED FOR THE MONTH OF JUNE 2017					
COURT FEES	DISTRICT ATTORNEY (CCP 102.008)			\$ 301.01	
	DISTRICT ATTORNEY BOND FORFEITURES COMMISSIONS (GC 41.005)			\$ 447.43	
	PROTECTIVE ORDER (D.A. FEES, FC 71.04) @\$150.00			\$ -	
	TIME PAYMENT ADMINISTRATION OF JUSTICE (LGC 133.103) @\$ 2.50			\$ -	
	TIME PAYMENT (LGC 133.103) @ \$12.50			\$ 302.70	
	LOCAL (CRIMINAL) TRANSACTION FEE (CCP 102.072) @\$2.00			\$ 1,513.52	X14
	APPELLATE JUD. SYS. FUND (GC 22.2141) @\$5.00			\$ 2,238.00	
	STATEWIDE E-FILE FEE (GC 51.851) 9/1/15 @ \$30.00			\$ 2,941.18	
	MASTER COURT FEES (14.82gFC) @\$7.00			\$ 26,050.71	
	JURY FEES (CCP 102.004) 1/1/16 @ \$40.00			\$ -	
	PASSPORT EXECUTION FEE @\$25.00			\$ 9,181.55	
	PASSPORT PHOTO FEE @\$15.00			\$ 1,525.00	
	RECORDS ARCHIVE AND PRESERVATION FEE (GC 51.305) 8/01/09 @ \$5.00			\$ 410.00	
	DOMESTIC RELATIONS OFFICE FEE (FC 203.005)			\$ 8,860.67	
	E-FILE FILING TRANSACTION FEE (GC 72.031) 1/1/14 @ \$2.00			\$ 2,980.93	
	TAX A/C SCOFFLAW FEE (TC 502.010 (f)) @ \$20.00			\$ 13,670.00	
	SHERIFF FEES (CCP 102.011) \$ 23,703.95			\$ 1,397.43	
	SHERIFF FEES (HCSO) \$ (901.57)			\$ -	
	CONSTABLE FEES (CCP 102.011)			\$ -	
	PCT. 1			\$ 22,802.38	
	PCT. 2			\$ 3.15	
	PCT. 3			\$ 1,355.28	
	PCT. 4			\$ 4,639.63	
	PCT. 5			\$ 997.09	
	PUBLIC DEFENSE ATTY'S FEES (CCP 26.05)			\$ -	
	FINES (LGC 113.004)			\$ 8,558.58	
	BOND FORFEITURES (CCP 22.16)			\$ 51,956.04	
	PRE-TRIAL DIVERSION PROGRAM FEES (CCP 102.0121 (a))			\$ -	
	COURTHOUSE SECURITY FUND (291.008 LGC 102.017 CCP)			\$ 2,000.00	
	# CIVIL FILINGS X \$5.00 = \$ 3,796.61			\$ -4,424.10	
	# FELON. CONV X \$5.00 = \$ 627.49				
	# MISD CONV X \$3.00 = \$ -				
	COUNTY RECORDS PRESERVATION (GC 51.708)			\$ 7,558.43	
	COUNTY RECORDS MANAGEMENT & PRESERVATION (GC 51.317/ CCP 102.005)			\$ 2,895.70	
	# CIVIL FILINGS X \$5.00 = \$ 4,877.95				
	# CRIM CONV X \$22.50 = \$ 2,817.75				
	DISTRICT CLERK RECORDS MANAGEMENT & PRESERVATION (GC 51.317 (b)(4))			\$ 5,263.32	
	# CIVIL FILINGS X \$5.00 = \$ 4,882.98				
	# CRIM FILINGS X \$2.50 = \$ 380.34				
	COURT REPORTER SERVICE FEE (GC 51.601) @\$15.00			\$ 8,984.61	
	JUVENILE DELINQUENCY PREVENTION FUND (CCP 102.0171) @\$5.00			\$ -	
	LAW LIBRARY FEES (LGC 323.023) @\$30.00			\$ 20,859.82	
OTHER COURT FEES					
	CRIMINAL CLERK FEE (CCP ART 102.065)			\$ 5,369.68	X14
	LAW ENFORCEMENT LAB COSTS (CCP ART 42.12 SEC 11)			\$ 140.00	X14
	CRIME STOPPERS - ADULT PROBATION DEPT.			\$ 100.00	X14
	MOTHERS AGAINST DRUNK DRIVING			\$ 38.15	X14
	WOMEN TOGETHER EMERGENCY SHELTER			\$ -	
	ESTRELLA'S HOUSE			\$ -	
	ATTORNEY AD-LITEM			\$ -	
	SUBTOTAL			\$ 5,647.83	*
	LESS LAW ENFORCEMENT LAB COSTS			\$ (140.00)	
	LESS CRIME STOPPERS			\$ (100.00)	
	LESS MOTHERS AGAINST DRUNK DRIVING			\$ (38.15)	
	LESS WOMEN TOGETHER EMERGENCY SHELTER			\$ -	
	LESS ESTRELLA'S HOUSE			\$ -	
	LESS ATTORNEY AD-LITEM			\$ -	
	TOTAL OTHER COURT FEES			\$ 5,369.68	

7/20/17

X2

HIDALGO COUNTY DISTRICT CLERK MONTHLY FEE REPORT

PAGE 2 OF 3

FOR THE MONTH OF JULY 2017

CONSOLIDATED COURT COST(LGC133 102)

1/1/04
A&B MISD@383 00 MISD@449 00
A&B MISD@40 00 MISD@517 00

FEL@1133 00

1100-207-20-000-015-0-000 \$ 16,120.67

CRIMINAL JUSTICE FEES (CCP 102.81)	PRIOR 8/31/97 FEL @ \$20.00 MISD @ \$10.00	1100-207-20-000-003-0-000	\$ 20.00
BREATH ALCOHOL TESTING (CCP 102.016)	9/1/91-8/31/97 @ \$30.00	1100-207-20-000-006-0-000	\$ -
COMPREHENSIVE REHABILITATION (CCP 102.81)	9/1/91-8/31/97 @ \$25.00	1100-207-20-000-008-0-000	\$ 25.00
LAW ENFORCE EDUC FUND(GC 415.082)	\$3.50	1100-207-20-000-011-0-000	\$ 1.50
CRIME STOPPERS (CCP 102.013) @ \$2.00	9/1/89-8/31/97 @ \$2.00	1100-207-20-000-014-0-000	\$ 2.00
ABUSED CHILDREN'S COUNSELING (CCP 37.072)		1100-207-20-000-016-0-000	\$ -
JUVENILE CRIME & DELINQUENCY(CCP 102.075 (m))	9/1/97-8/31/01 @ \$0.25 9/1/01-12/31/03 @ \$0.50	1100-207-20-000-007-0-000	\$ 1.67
FUGITIVE APPREHENSION FUND (CCP 102.19)	9/1/97-12/31/03 @ \$5.00	1100-207-20-000-009-0-000	\$ 20.61
CRIME VIC COMP FUND (CCP 56.55)	FEL @ \$45.00 MISD @ \$35.00	1100-207-20-000-017-0-000	\$ 205.47
JUDICIAL&COURT PERSON TRAINING (GC 56.001)	9/1/85-8/30/98 @ \$1.00 8/31/99-12/31/03 @ \$2.00	1100-207-20-000-027-0-000	\$ 8.23
CORRECTIONAL MGMT INST OF TX (CCP 102.075(n))	9/1/01-12/31/03 @ \$0.50	1100-207-20-000-029-0-000	\$ 1.41

STATE AGENCY ARREST FEES (CCP 102.011, LGC 133 104)

DPS @ \$5.00 Arrest
TABC @ \$5.00 Arrest
P & W @ \$5.00 Arrest

1100-207-20-000-019-0-000 \$ (304.75)

1100-207-20-000-020-0-000 \$ 2.83

1100-207-20-000-021-0-000 \$ -

DNA TESTING FEE (CCD 102.020 GC 411.1471(a)(1) or (a)(2) \$260.00 GC 411.1471(a)(3) \$50.00)

1100-207-20-000-030-0-000 \$ 1,407.11

JUVENILE PROBATION DIVERSION FUND (FC ART 54.0411) @ \$20.00

1100-207-20-000-033-0-000 \$ -

JURY SERVICE FUND (SB 1704) @ \$4.00

1100-207-20-000-053-0-000 \$ 484.41

JUDICIAL SUPPORT FEE - STATE (LGC 133.105) @ \$3.40

1100-207-20-000-054-0-000 \$ 841.26

JUDICIAL SUPPORT FEE - COUNTY (LGC 133.105) @ \$0.80

1100-341-10-090-009-0-000 \$ 72.98

STATE TRAFFIC FEE (TRC 542.4031)

AFTER 9/1/03 @ \$30.00

1100-207-20-000-035-0-000 \$ -

NONDISCLOSURE FEE (GC 411.081(d)-(h))

1 cases

AFTER 9/1/03 @ \$28.00

1100-207-20-000-037-0-000 \$ 28.00

EXPUNGEMENT OF OFFENSES FOR MINORS (CCP 102.006 AND GC103.021) AFTER 1/1/06 @ \$30.00

1100-341-10-090-010-0-000 \$ -

DRUG COURT FEE-STATE (CCP 102.0178) AFTER 8/15/07

AFTER 9/1/03 @ \$30.00

1100-207-20-000-058-0-000 \$ 2,970.21

EMS TRAUMA FUND (CCP 102.0185 PC CHAP 49)

AFTER 1/1/04 @ \$100.00

1100-207-20-000-038-0-000 \$ 2,230.39

INDIGENT DEFENSE REPRESENTATION FUND (LGC 133.107)

AFTER 1/1/08 @ \$ 3.00

1100-207-20-000-059-0-000 \$ 229.20

DNA COMMUNITY SUPERVISION - DNA TESTING (CCP102.020) AFTER 1/1/10 @ \$34.00

AFTER 1/1/10 @ \$50.00

1100-207-20-000-063-0-000 \$ 2,057.95

DNA COMMUNITY SUPERVISION - JUVENILE - DNA TESTING (CCP 102.020) AFTER 1/1/10 @ \$50.00

AFTER 1/1/10 @ \$4.00

1259-341-10-090-000-0-000 \$ 449.97

COUNTY & DISTRICT COURT TECHNOLOGY FUND (CCP 102.0169) AFTER 1/1/10 @ \$4.00

AFTER 1/1/08 @ \$100.00

1234-341-10-090-000-0-000 \$ 547.40

COUNTY CHILD ABUSE PREVENTION FUND (CCP 102.0185) AFTER 1/1/08 @ \$100.00

AFTER 1/1/06 @ \$6.00

1100-360-00-000-000-0-000 \$ 93.91

MENTAL HEALTH EXPERTS COMPENSATION

AFTER 1/1/06 @ \$6.00

1100-207-20-000-068-0-000 \$ 980.59

RESTITUTION FEE / STATE (CCP 42.037)

AFTER 7/5/11 @ \$4.00

1100-341-10-090-017-0-000 \$ 196.11

RESTITUTION FEE / COUNTY (CCP 42.037)

AFTER 7/5/11 @ \$6.00

1100-202-00-000-019-0-000 \$ 294.11

FAILURE TO APPEAR - STATE (TRANS. CODE 706.006-007)

AFTER 7/5/11 @ \$20.00

1100-207-20-000-071-0-000 \$ 514.10

FAILURE TO APPEAR - DISTRICT CLERK (TRANS. CODE 706.006-007)

AFTER 7/5/11 @ \$4.00

1100-207-20-000-074-0-000 \$ 5.00

FAILURE TO APPEAR - CMNI BASE (TRANS. CODE 706.006-007)

AFTER 7/5/11 @ \$6.00

1100-202-00-000-019-0-000 \$ 13,865.58

E-FILE COST ON CONVICTION FEE (GC 102.0415) 9/1/13 @ \$5.00

@ \$5.00

1100-341-10-090-019-0-000 \$ 5,817.61

TEXAS HOME VISITING PROGRAM CONTRIBUTIONS

1/1/16 @ \$20.00

1100-360-00-000-000-0-000 \$ -

COURT FACILITIES FEE - DISTRICT CLERK (GC 51.711) 1/1/16 @ \$20.00

1/1/2016

1100-227-30-000-019-0-000 \$ 464,678.65

DELINQUENT ATTORNEY FEE 1/1/2016

DUE TO GENERAL (95% COMPTROLLER AUDIT)

===== \$ 480,329.08

TOTAL FEES COLLECTED FOR PAYMENT TO COUNTY TREASURER

TOTAL CASH RECEIVED
LESS AMOUNT PAID TO COUNTY TREASURER
AMOUNT DUE TO COUNTY TREASURER
AMOUNT OVERPAID TO COUNTY TREASURER
OTHER DISBURSEMENTS

\$ 464,678.65 X3
\$ -
\$ -
\$ 5,296.90 X9

\$ 480,329.08 X4

TOTAL DISBURSEMENTS

\$ 469,975.55

NET AMOUNT AVAILBLE FOR DEPOSIT TO CLERK'S FEE ACCOUNT

\$ 10,353.53

PROOF:

AMOUNT RECEIVED
AMOUNT LIQ
CRIME STOPPERS (ADULT PROBATION):
LAW ENFORCEMENT LAB COSTS (DPS):
MOTHERS AGAINST DRUNK DRIVING
WOMEN TOGETHER EMERGENCY SHELTER
ESTRELLA'S HOUSE
ATTORNEY AD-LITEM
ADULT PROBATION
SHORTAGE/OVERAGE

\$ 14,531.28 X13-A3
\$ (4,455.90) X10
\$ 100.00 L-5
\$ 140.00
\$ 38.15 } 46-b1
\$ -
\$ -
\$ -
\$ -
\$ -
\$ -

NET AMOUNT

\$ 10,353.53

10/11/17
5/13/17

X2-a

HIDALGO COUNTY DISTRICT CLERK MONTHLY FEE REPORT

PAGE 3 OF 3

FOR THE MONTH OF JULY 2017

REMITTANCES TO COUNTY TREASURER:

	DATE	CHECK NUMBER	DATES OF REPORTS	AMOUNT	TREASURER REC #
CIVIL1)	07/18/17	48299	07/03/17 - 07/07/17	\$ 83,077.06	212812
CIVIL2)	07/19/17	48306	07/10/17 - 07/14/17	\$ 92,958.72	212814
CIVIL3)	07/26/17	48337	07/17/17 - 07/21/17	\$ 83,267.54	213138
CIVIL4)	08/01/17	48346	07/24/17 - 07/28/17	\$ 77,322.55	213403
CIVIL5)	08/01/17	48348	07/31/17 - 07/31/17	\$ 13,837.25	213402
CIVIL6)		0	00/00/00 - 00/00/00	\$ -	0
CIVIL7)		0	00/00/00 - 00/00/00	\$ -	0
CIVIL8)		0	00/00/00 - 00/00/00	\$ -	0
CIVIL9)		0	00/00/00 - 00/00/00	\$ -	0
CRM1)	07/13/17	48283	07/03/17 - 07/05/17	\$ 13,814.33	212609
CRM2)	07/18/17	48296	07/06/17 - 07/07/17	\$ 13,391.90	212811
CRM3)	07/13/17	48284	07/10/17 - 07/12/17	\$ 16,941.73	212608
CRM4)	07/18/17	48297	07/13/17 - 07/14/17	\$ 12,742.80	212813
CRM5)	07/25/17	48329	07/17/17 - 07/19/17	\$ 17,899.50	213139
CRM6)	07/26/17	48336	07/20/17 - 07/21/17	\$ 12,358.50	213138
CRM7)	07/28/17	48343	07/24/17 - 07/26/17	\$ 12,765.58	213405
CRM8)	08/01/17	48345	07/27/17 - 07/28/17	\$ 7,638.00	213404
CRM9)	08/01/17	48347	07/31/17 - 07/31/17	\$ 6,663.20	213395
CRM10)		0	00/00/00 - 00/00/00	\$ -	0

TOTAL AMOUNT OF REMITTANCES

\$ 464,678.65 TO X2-a; X3
2

PREPARED BY [Signature] 8/3/17
BOOKKEEPER DATE

REVIEWED BY [Signature] 8/3/17
ACCOUNTANT DATE

INTERNAL AUDITOR DATE

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

[Signature] 8/3/17
DISTRICT CLERK OR DESIGNEE SIGNATURE DATE

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

AUDITED BY: THE HIDALGO COUNTY AUDITOR'S OFFICE
DATE: [Signature]

9.14.17

X2-b

HIDALGO COUNTY DISTRICT CLERK

Schedule of Adjustments

For Transactions Between 07/01/2017 and 07/31/2017 for CRIMINAL Fee Codes

Receipt Number	Case Number	Party	Date	DPS	HCSO	JUFR	RMP	RMPr	Total
Arrest fee should be no more than \$5 (refer to CCP art. 102.011(a)(1)).									
COL-2017-15121	CR-1195-03-G	ROJAS, MAURO RODRIGUEZ	7/10/2017	5.12	-	2.93	2.93	-	50.00
COL-2017-15167	CR-4165-11-H	GOMEZ, ROGELIO	7/11/2017	6.74	-	3.85	4.33	0.51	100.00
COL-2017-14849	CR-2659-05-D	LOPEZ, FRANCISCO LOPEZ	7/6/2017	-	70.00	40.00	40.00	-	608.00
COL-2017-15050	CR-3602-09-C	Ramirez, Jose Jaime	7/10/2017	-	14.18	8.11	8.11	-	167.70
COL-2017-15231	CR-1351-09-G	GONZALEZ, ROBERTO HERNANDEZ	7/11/2017	-	8.68	4.96	5.58	0.62	100.00
COL-2017-15269	CR-3595-03-D	Salazar, Jesus, Jr.	7/12/2017	-	19.53	11.16	11.16	-	185.00
COL-2017-15499	CR-0665-05-A	CANTU, RUBEN ROSENDO	7/14/2017	-	16.23	9.27	9.27	-	200.00
COL-2017-15501	CR-1836-02-A	CANTU, RUBEN ROSENDO	7/14/2017	-	18.04	10.31	10.31	-	202.00
COL-2017-15719	CR-108-09-G	COMPEAN, MICHAEL LEE GONZALEZ	7/18/2017	-	35.00	20.00	22.50	2.50	412.10
COL-2017-15728	CR-1293-03-F	CUELLAR, FILEMON GUTIERREZ, Jr.	7/18/2017	-	35.00	20.00	20.00	-	390.00
COL-2017-15794	CR-1873-12-B	RODRIGUEZ, JORGE	7/19/2017	-	16.17	-	10.39	1.14	301.70
COL-2017-15798	CR-4441-06-D	ARIGULLIN, GERARDO	7/19/2017	-	35.00	20.00	22.50	2.50	1,193.00
COL-2017-15799	CR-211-07-D	ARIGULLIN, GERARDO	7/19/2017	-	20.32	11.61	13.08	1.45	200.00
COL-2017-15863	CR-2125-05-A	CLEERE, MICHAEL KELLY	7/20/2017	-	35.00	20.00	20.00	-	330.00
COL-2017-15880	CR-3750-10-D	CASTANEDA, JOSUE DANIEL VILLARREAL	7/20/2017	-	15.00	-	22.50	2.50	395.20
COL-2017-16315	CR-2195-98-D	DAVILA, DAVID	7/26/2017	-	35.00	20.00	10.00	-	374.73
COL-2017-16555	CR-3064-05-D	VASQUEZ, DANIEL ENRIQUE	7/31/2017	-	35.00	20.00	22.50	2.50	1,000.00

Receipt Number	Case Number	Party	Date	DPS	HCSO	JUFR	RMP	RMPr	Total
Arrest fee should be no more than \$5 (refer to CCP art. 102.011(a)(1)). In addition, Jury Fee (\$20) should NOT have been assessed based on judgment order.									
COL-2017-14852	CR-310-10-J	RIVERA, GABRIEL ANGULO	7/6/2017	30.00	-	20.00	-	-	1,200.00
COL-2017-14862	CR-3921-10-A	APARICIO, FIDEL	7/6/2017	35.00	-	20.00	22.50	2.50	625.30
COL-2017-15056	CR-4405-06-D	RODRIGUEZ, ALBERTO NAVA	7/10/2017	16.62	-	10.68	10.67	1.19	250.00
COL-2017-15441	CR-1236-12-E	TOVAR, CONRADO, Jr.	7/14/2017	5.91	-	3.39	3.79	0.42	72.30
COL-2017-15442	CR-124-12-E	TOVAR, CONRADO, Jr.	7/14/2017	6.70	-	3.84	4.29	0.47	100.00
COL-2017-14578	CR-2354-06-E	GONZALEZ, VANESSA	7/3/2017	-	15.47	8.88	9.99	1.14	183.00
COL-2017-14818	CR-2523-13-C	CAMPUZANO, RAONEL CAVAZOS	7/5/2017	-	12.47	7.13	8.02	0.89	150.00
COL-2017-14847	CR-3612-14-D	LOPEZ, FRANCISCO LOPEZ	7/6/2017	-	35.00	20.00	22.50	2.50	416.00
COL-2017-14848	CR-4774-06-D	LOPEZ, FRANCISCO LOPEZ	7/6/2017	-	35.00	20.00	22.50	2.50	343.00
COL-2017-14859	CR-5264-11-C	MONTIEL, KENNETH LEE	7/6/2017	-	12.15	6.95	7.81	0.87	135.00
COL-2017-14915	CR-1765-13-I	CAVAZOS, ROLANDO CARILLO	7/6/2017	-	25.31	14.46	16.27	1.81	258.00
COL-2017-14981	CR-4330-13-D	CANTU, REYNALDO HERNANDEZ	7/7/2017	-	17.35	9.91	11.15	1.23	250.60
COL-2017-15145	CR-4652-12-I	OLIVO, YURICO CARDONA	7/10/2017	-	20.30	11.61	13.04	1.44	1,223.90
COL-2017-15159	CR-2086-12-D	ROMERO, PAUL LUIS	7/11/2017	-	5.44	3.11	3.50	0.39	55.00
COL-2017-15254	CR-3825-06-I	FERNANDEZ, ALBERTO ARCE	7/11/2017	-	35.00	20.00	22.50	2.50	343.00
COL-2017-15310	CR-3537-13-D	FARIAS, ROBERTO GALVAN	7/12/2017	-	12.07	6.89	7.77	0.86	124.00
COL-2017-15312	CR-3536-13-D	FARIAS, ROBERTO GALVAN	7/12/2017	-	12.07	6.89	7.77	0.86	124.00
COL-2017-15419	CR-4608-11-E	OZUNA, MIGUEL GARCIA	7/13/2017	-	5.24	2.99	3.37	0.38	55.00
COL-2017-15443	CR-2212-07-E	TOVAR, CONRADO, Jr.	7/14/2017	-	8.47	4.84	5.45	0.61	100.00
COL-2017-15444	CR-4919-06-E	TOVAR, CONRADO, Jr.	7/14/2017	-	8.47	4.84	5.45	0.61	100.00
COL-2017-15445	CR-945-12-E	TOVAR, CONRADO, Jr.	7/14/2017	-	8.21	4.69	5.28	0.59	100.00
COL-2017-15483	CR-3372-10-E	VILLANUEVA, FRANCISCO JAVIER DE LA LUZ	7/14/2017	-	20.44	11.72	13.19	1.47	747.00
COL-2017-15702	CR-2823-14-H	ALVAREZ, GABRIEL SALDANA	7/18/2017	-	35.00	20.00	22.50	2.50	516.00
COL-2017-15730	CR-3975-06-F	CUELLAR, FILEMON GUTIERREZ, Jr.	7/18/2017	-	34.84	19.91	22.40	2.49	573.30
COL-2017-15792	CR-4589-11-B	RODRIGUEZ, JORGE	7/19/2017	-	14.22	8.15	9.14	1.02	241.90
COL-2017-15812	CR-3835-12-G	BEVIER, CORY LEE	7/19/2017	-	5.76	3.29	3.70	0.42	60.00
COL-2017-15855	CR-0506-14-E	GARZA, DANNY VARGAS	7/20/2017	-	9.07	5.19	5.84	0.65	100.00
COL-2017-15898	CR-4286-11-H	FITZPATRICK, CORT JAMES	7/20/2017	-	35.00	20.00	22.50	2.50	1,100.00
COL-2017-15957	CR-3537-14-C	SOLIS, FAUSTINO JR. SAUCEDA	7/21/2017	-	35.00	20.00	22.50	2.50	326.00
COL-2017-16005	CR-2755-11-G	NIETO, GERARDO GAMEZ	7/21/2017	-	35.00	20.00	22.50	2.50	511.00
COL-2017-16135	CR-025-11-H	HERNANDEZ, JORGE SANCHEZ	7/24/2017	-	35.00	20.00	22.50	2.50	1,015.30
COL-2017-16153	CR-831-08-C	THOMPSON, MARY CATHERINE	7/24/2017	-	5.33	3.04	3.42	0.38	100.00
COL-2017-16171	CR-4122-12-E	CHAVEZ, JUAN ISIDRO DELAROSA	7/25/2017	-	18.99	10.88	12.19	1.34	300.00
COL-2017-16204	CR-1694-14-I	CANO, ALMA ZORAIDA	7/25/2017	-	21.89	12.51	14.08	1.58	500.00
COL-2017-16210	CR-0941-92-C	SAENZ, ALFREDO RODRIGUEZ	7/25/2017	-	35.00	20.00	-	-	242.45
COL-2017-16212	CR-5253-09-A	SANDOVAL, HAYDEE ALVARADO	7/25/2017	-	13.46	7.70	8.69	0.97	135.00

HIDALGO COUNTY DISTRICT CLERK

Schedule of Adjustments

For Transactions Between 07/01/2017 and 07/31/2017 for CRIMINAL Fee Codes

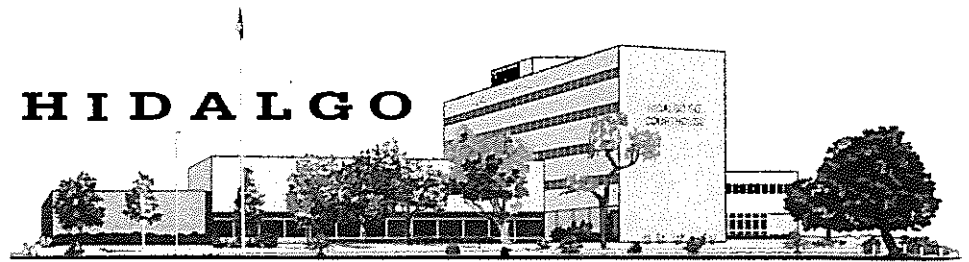
Receipt Number	Case Number	Party	Date	DPS	HCSO	JUFr	RMP	RMPr	Total
Arrest fee should be no more than \$5 (refer to CCP art. 102.011(a)(1)). In addition, Jury Fee (\$20) should NOT have been assessed based on judgment order.									
COL-2017-16464	CR-0590-15-F	RODRIGUEZ, ORLANDO RIVERA	7/28/2017	-	5.93	3.39	3.81	0.42	62.00
COL-2017-16476	CR-0128-15-E	PEREZ, NORLAN JOSE VASQUEZ	7/28/2017	-	24.51	14.01	15.76	1.75	352.00
COL-2017-16595	CR-2751-14-G	LOPEZ, DAVID SAENZ	7/31/2017	-	35.00	20.00	22.50	2.50	516.00
	CR-4015-10-C	RAMIREZ, DULIA AIMEE RAMIREZ	7/21/2017		35.00	20.00	22.50	2.50	964.60
	CR-3363-12-C	CHAVEZ, PEDRO FRANCISCO	7/3/2017		35.00	20.00	22.50	2.50	785.00
	CR-4596-14-I	ELIZONDO, JESSICA	7/25/2017		35.00	20.00	22.50	2.50	1,148.00

Receipt Number	Case Number	Party	Date	DPS	HCSO	JUFr	RMP	RMPr	Total
Records Management & Preservation Fee needs to be split accordingly (RMP=\$22.50 and RMP-DC=\$2.50).									
	CR-1708-15-C	VEGA, PAYTON SALINAS	7/19/2017				2.50	22.50	2,138.00
	CR-0218-15-C	JENKINS, MAXI LISBETH RODRIGUEZ	7/20/2017				2.50	22.50	562.00

Receipt Number	Case Number	Party	Date	DPS	HCSO	JUFr	RMP	RMPr	Total
Based on offense and date of offense, the State Traffic Fine (Transportaion Code 542.4031) should have been assessed.									
	CR-0591-16-B	HERNANDEZ, JOSE REYES	7/17/2017	5.00			22.50	2.50	1,879.00

COUNTY of HIDALGO

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



EDINBURG, TEXAS 78539

October 5, 2017

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

Re: Review of the H.B. 65 Financial Statements
For the months ended June 30, 2017 through August 31, 2017

Dear Mr. Rodriguez:

We conducted a limited scope review of the H.B. 65 financial statements for the months ended June 30, 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 misstatements.

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

Respectfully,

A handwritten signature in black ink, appearing to read 'Ray Eufrazio' with a stylized flourish at the end.

Ray Eufrazio, CPA
County Auditor

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

HIDALGO COUNTY DISTRICT JUDGES

LUIS M. BAKLETERRY
JUDGE, 9th D.C.

RODOLFO DELGADO
JUDGE, 12th D.C.

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

ROSE GUERRA REYNA
JUDGE, 20th D.C.

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

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

NOE GONZALEZ
JUDGE, 37th D.C.
OVERSEER

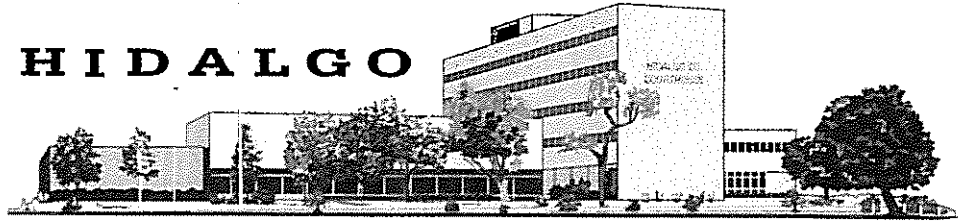
LETICIA LOPEZ
JUDGE, 38th D.C.

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

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

RENÉE R. BETANCOURT
JUDGE, 48th D.C.

COUNTY of HIDALGO



EDINBURG, TEXAS 78539

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

October 5, 2017

The Honorable Pablo Villarreal, Jr., RTA
Hidalgo County Tax Assessor/Collector
2804 S. Business Hwy. 281
Edinburg, Texas 78539

Ref: Review of Delinquent Tax Attorney Payment Request - August 2017
Report No. 2017-51

Dear Mr. Villarreal:

We have completed a limited scope review of the August 2017 payment request prepared by your office for delinquent tax attorney (DTA) fees due to Linebarger, Goggan, Blair, and Sampson LLP ("LGBS") and related supporting documentation. The objective of the review was to determine if the payment request was accurate and properly authorized.

The scope of our review was limited to a review of the DTA fees collected by your office on behalf of the following entities: Hidalgo County (GHD), Road District 2 (RD2), Road District 5 (RD5), Road District 7 (RD7), Road District 11 (RD11), Road District 12 (RD12), Road District 14 (RD14), Road District 15 (RD15), State of Texas (TEX); and the payment request prepared by your office for the month ended August 31, 2017. The County Auditor's Office did not review the tax accounts listed on the "Hidalgo County Tax Office Prior Collection Report" that reflected a refund since LGBS stated that they would not seek reimbursement for DTA fees previously paid to the prior DTA firm. Our review was not designed nor intended to be a detailed study of every relevant control system, procedure, or transaction. The responsibility for sound internal controls rests with management.

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

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

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

- The payment request was signed and included a certification by the Hidalgo County Tax Assessor/Collector that the "payment represents 15% of the delinquent taxes and penalty and interest collections for the month of August 2017."

HIDALGO COUNTY DISTRICT JUDGES

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

RODOLFO DELGADO
JUDGE, 13TH D.C.

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

ROSE GUERRA REYNA
JUDGE, 204TH D.C.

JUAN R. PARTIDA
JUDGE, 373TH D.C.

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

NCE GONZALEZ
JUDGE, 370TH D.C.
OVERSEER

LETICIA LOPEZ
JUDGE, 345TH D.C.

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

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

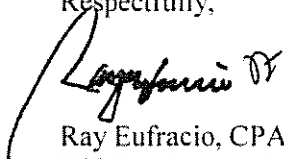
RENEE R. BETACOURT
JUDGE, 440TH D.C.

- Although DTA fees for 241 tax accounts were not collected at the 15% rate specified in the contract; we concluded that the differences in rates were attributed to tax deferrals (193 tax accounts) and small amounts collected (48 tax accounts) (see Exhibit A). The small amounts collected on the tax accounts resulted in a net overage of \$0.04.

We will proceed to process the August 2017 DTA payment request in the amount of \$243,807.77 to LGBS.

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

Respectfully,



Ray Eufrazio, CPA
Hidalgo County Auditor

Enclosures

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

HIDALGO COUNTY DISTRICT JUDGES

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JUDGE, 398TH D.C.

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

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

Exhibit A

	Tax Unit	Year	Account No.	Levy Paid	Penalty/Interest Paid	Subtotal Paid	Attorney Paid
1	1	2016	L605000000034410	0.47	0.09	0.56	0.08
2	1	2016	D320000158000400	0.32	0.06	0.38	0.06
3	1	2016	H265000014002400	0.29	0.06	0.35	0.05
4	1	2016	H4230970LL073604	0.25	0.05	0.3	0.05
5	1	2016	L605000000006340	0.23	0.05	0.28	0.04
6	1	2016	Y350099003000102	0.21	0.04	0.25	0.04
7	1	2016	1004600000007420	0.21	0.03	0.24	0.04
8	1	2016	V343500000000800	0.13	0.03	0.16	0.02
9	1	2016	H269001000005900	0.09	0.02	0.11	0.02
10	1	2016	H025000000001600	0.08	0.02	0.1	0.02
11	1	2016	100580000000061	0.13	0.02	0.15	0.02
12	1	2016	A370099005000108	0.1	0.02	0.12	0.02
13	1	2016	A290000000002100	0.09	0.02	0.11	0.02
14	1	2016	E347500000002700	0.06	0.01	0.07	0.01
15	1	2016	S460000006001000	0.07	0.02	0.09	0.01
16	1	2016	E825002000020500	0.06	0.01	0.07	0.01
17	1	2016	P619000000006500	0.04	0.01	0.05	0.01
18	1	2016	C140000025001405	0.05	0.01	0.06	0.01
19	1	2015	N135000000009300	107.8	29.47	137.27	19.4
20	1	2015	W380000088000000	53.5	15.34	68.84	9.95
21	1	2015	W380000088000000	53.5	15.34	68.84	9.95
22	1	2015	L319500000003100	36.73	10.53	47.26	6.83
23	1	2015	L212102000011400	34.22	9.36	43.58	6.16
24	1	2015	S295000000038307	21.54	6.1	27.64	3.97
25	1	2015	S295000000038307	21.35	6.05	27.4	3.94
26	1	2015	L045000200000011	0.39	0.12	0.51	0.08
27	1	2015	A023000000004900	0.32	0.1	0.42	0.06
28	1	2015	D380001000002937	0.32	0.1	0.42	0.06
29	1	2015	H185000182000700	0.19	0.06	0.25	0.04
30	1	2015	L110001003007406	0.22	0.07	0.29	0.04
31	1	2015	S413095000002104	0.13	0.04	0.17	0.03
32	1	2015	M355000173000520	0.08	0.02	0.1	0.02
33	1	2014	P475000000002300	329.24	125.11	454.35	63.21
34	1	2014	W380000081000000	145.33	51.84	197.17	26.38
35	1	2014	V070000002000100	83.75	31.83	115.58	16.08
36	1	2014	S300000000008810	36.4	13.95	50.35	7.04
37	1	2014	V088000000002700	32.83	13.02	45.85	6.55
38	1	2014	V058502000010400	26.62	10.56	37.18	5.31
39	1	2014	W380000081000000	22.47	8.02	30.49	4.08
40	1	2014	A080000000114914	21.15	7.76	28.91	3.94
41	1	2014	B157005000013300	16.52	6	22.52	3.04
42	1	2014	G880000011000400	12.71	4.45	17.16	2.31
43	1	2014	W380000081000000	11.23	4.01	15.24	2.04
44	1	2014	L212101000002600	6.46	2.33	8.79	1.18
45	1	2014	T454599001001A06	0.63	0.27	0.9	0.14
46	1	2014	L670000017001200	0.3	0.13	0.43	0.06
47	1	2014	G080000018000400	0.31	0.11	0.42	0.06

48	1	2014	A050099000001501	0.21	0.1	0.31	0.05
49	1	2014	L561000000004100	0.21	0.1	0.31	0.05
50	1	2014	M015000085000935	0.21	0.09	0.3	0.05
51	1	2014	J570000008001427	0.12	0.05	0.17	0.02
52	1	2013	T532000000004500	158.45	71.83	230.28	29.95
53	1	2013	C980000002000111	58.62	26.37	84.99	10.99
54	1	2013	T210000239000623	28.69	13.48	42.17	5.64
55	1	2013	S447004000000900	24.59	10.58	35.17	4.39
56	1	2013	C060300000001900	13.24	6.23	19.47	2.6
57	1	2013	E330000380000400	11.32	5.43	16.75	2.31
58	1	2013	S359302000005300	8.2	3.95	12.15	1.68
59	1	2013	L630601000000600	0.15	0.08	0.23	0.03
60	1	2013	1760081000375800	0.08	0.04	0.12	0.02
61	1	2012	S095000001000300	62.47	39.16	101.63	14.43
62	1	2012	A130000002003000	68.84	35.56	104.4	12.49
63	1	2012	L43500000L000101	59.12	30.95	90.07	10.91
64	1	2012	P329500000000600	39.67	20.1	59.77	7.02
65	1	2012	S367500007000600	31.26	17.61	48.87	6.33
66	1	2012	T260000000000402	23.08	11.7	34.78	4.09
67	1	2012	M190001000001200	16.89	9.75	26.64	3.52
68	1	2012	S740000000000100	12.31	6.32	18.63	2.22
69	1	2012	L198000000000800	6.91	3.59	10.5	1.26
70	1	2012	A210000048001001	5.87	3.37	9.24	1.22
71	1	2012	T856500000001300	0.11	0.07	0.18	0.03
72	1	2011	T532000000004500	183.48	127.21	310.69	41.28
73	1	2011	A023000000009400	209.48	122.2	331.68	37.39
74	1	2011	R270000004000900	61.91	38.18	100.09	11.8
75	1	2011	S170002063000804	33.39	24.49	57.88	8.11
76	1	2011	H005000000001800	36.65	23.34	59.99	7.31
77	1	2011	T475002000001700	27.95	19.29	47.24	6.25
78	1	2011	M190001000001200	18.43	12.84	31.27	4.17
79	1	2011	E330000359001000	14.17	8.6	22.77	2.64
80	1	2011	W010000030000728	12.4	8.19	20.59	2.6
81	1	2011	G400000000002000	9.02	5.71	14.73	1.78
82	1	2011	R457002000006400	6.38	4.46	10.84	1.45
83	1	2010	A023000000009400	244.49	171.96	416.45	48.04
84	1	2010	T532000000004500	183.48	149.23	332.71	44.59
85	1	2010	C070000101000112	135.68	98.14	233.82	27.47
86	1	2010	S053000000000700	70.41	50.93	121.34	14.26
87	1	2010	L630601000007900	48.61	40.01	88.62	12.03
88	1	2010	C211000000002900	40.46	31.71	72.17	9.29
89	1	2010	H005000000001800	34.08	25.78	59.86	7.41
90	1	2010	P200000019001800	27.6	19.33	46.93	5.3
91	1	2010	H520003000004300	18.68	16.06	34.74	4.93
92	1	2010	O200500000005600	20.73	10.99	31.72	3.95
93	1	2010	O200500000005600	13.3	6.96	20.26	2.54
94	1	2010	W740000108000100	8.83	7.59	16.42	2.33
95	1	2010	M578500000007200	9.59	7.76	17.35	2.31
96	1	2010	L198000000000800	5.93	4.5	10.43	1.3
97	1	2010	O200500000005600	3.13	1.67	4.8	0.6
98	1	2010	K250083000629900	0.19	0.17	0.36	0.05

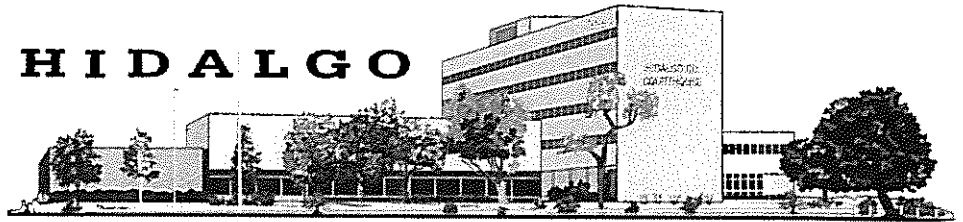
99	1	2010	L502500000015615	0.04	0.03	0.07	0.01
100	1	2009	A023000000009400	246.55	203	449.55	52.89
101	1	2009	S655000000001100	201.38	187.96	389.34	52.56
102	1	2009	I210000000000800	72.8	67.23	140.03	18.67
103	1	2009	M111000000004300	60.2	55.6	115.8	15.44
104	1	2009	O85000000C000700	84.15	62.84	146.99	14.9
105	1	2009	S477000000040600	46.28	40.57	86.85	10.9
106	1	2009	W74000010B000100	30.12	29.52	59.64	8.49
107	1	2009	N340000000303513	22.16	19.65	41.81	5.32
108	1	2009	N640000000011300	26.22	21.07	47.29	5.31
109	1	2009	B190040000004900	6.69	5.48	12.17	1.41
110	1	2009	T550004000003300	4.95	3.8	8.75	0.93
111	1	2008	A023000000009400	228.21	215.28	443.49	53.06
112	1	2008	T532000000004500	60.28	63.49	123.77	16.82
113	1	2008	B48200000C001100	57.68	56.52	114.2	14.19
114	1	2008	T550004000003300	62.61	55.73	118.34	12.87
115	1	2008	N120003000001025	25.08	23.4	48.48	5.64
116	1	2008	B365000003000901	27.1	23.31	50.41	5.2
117	1	2008	E583002000000100	17.05	17.83	34.88	4.7
118	1	2008	L631302000004900	4.07	3.47	7.54	0.77
119	1	2008	N480000004000203	1.44	1.51	2.95	0.4
120	1	2007	S420000000013617	49.37	57.94	107.31	14.67
121	1	2007	G080000003001500	31.18	38.04	69.22	9.91
122	1	2007	S425500000002000	39.83	38.37	78.2	8.07
123	1	2007	C238000000000800	11.62	11.18	22.8	2.35
124	1	2007	B505000015001100	6.94	6.86	13.8	1.49
125	1	2006	T532000000004500	21.79	28.18	49.97	6.86
126	1	2006	B525000000000300	21.51	21.57	43.08	3.97
127	1	2006	B525000000000300	21.51	21.57	43.08	3.97
128	1	2006	S735000004000600	12.78	14.6	27.38	3.16
129	1	2006	A555000000000300	10.42	12.64	23.06	2.91
130	1	2006	B156007000004400	9.53	10.28	19.81	2.09
131	1	2006	E720000016001200	9.4	9.44	18.84	1.74
132	1	2006	T460002000002600	5.5	6.12	11.62	1.29
133	1	2006	D460000120001700	-32.84	-39.29	-72.13	-9.41
134	1	2005	I708000000006800	140.41	172.23	312.64	34.96
135	1	2005	U050001002001400	67.14	72.73	139.87	12.39
136	1	2005	B240001000001200	22.25	25.88	48.13	4.9
137	1	2005	L43500000G000502	18.75	22	40.75	4.22
138	1	2005	C730000021000800	13.99	17.72	31.71	3.73
139	1	2005	S245000000001200	7.58	9.73	17.31	2.08
140	1	2005	M475000002001600	6.13	7.52	13.65	1.53
141	1	2005	R225001003001900	2.95	3.57	6.52	0.71
142	1	2005	C140000033000317	1.53	1.64	3.17	0.28
143	1	2005	B050000001003301	0.23	0.35	0.58	0.09
144	1	2004	S356500000003400	360.92	448.74	809.66	79.58
145	1	2004	O540000004000500	39.17	45.57	84.74	7.23
146	1	2004	W380000238000005	19.98	28.05	48.03	5.85
147	1	2004	M015000062000401	10.28	15.85	26.13	3.65
148	1	2004	R065000003000100	9.96	14.58	24.54	3.19
149	1	2004	C140000033000317	9.97	12	21.97	2.02

150	1	2004	V300000002002000	7.4	9.88	17.28	1.94
151	1	2004	C211000000002600	6.63	8.24	14.87	1.46
152	1	2004	S735000004000600	1.75	2.42	4.17	0.5
153	1	2003	W740000108000100	14.62	24.85	39.47	5.7
154	1	2003	E330000123000100	13.11	18.39	31.5	3.36
155	1	2003	E330000123000100	13.11	18.39	31.5	3.36
156	1	2003	W2300000052000300	8.28	13.34	21.62	2.9
157	1	2003	B203500000004700	13.55	17.37	30.92	2.74
158	1	2003	T210000210000000	0.25	0.44	0.69	0.1
159	1	2003	H120000054000900	0.08	0.14	0.22	0.03
160	1	2003	L319000005000200	0.05	0.09	0.14	0.02
161	1	2003	R420000009000800	0.05	0.09	0.14	0.02
162	1	2003	S410000003005400	0.04	0.07	0.11	0.02
163	1	2003	B180081053057500	0.02	0.04	0.06	0.01
164	1	2003	P31500300A000800	0.02	0.04	0.06	0.01
165	1	2003	E330000123000100	-13.11	-18.39	-31.5	-3.36
166	1	2002	S356500000003400	371.19	550.59	921.78	95.21
167	1	2002	H282500000002000	96.05	156.23	252.28	30.83
168	1	2002	R230002000003900	49.62	73.6	123.22	12.73
169	1	2002	S395000002000401	34.74	51.53	86.27	8.91
170	1	2002	M515000000004700	17.42	27.24	44.66	5.1
171	1	2002	W010000046000336	11.36	20.44	31.8	4.53
172	1	2002	B505000015000600	3.32	4.66	7.98	0.73
173	1	2002	C690000001000700	2.69	3.99	6.68	0.69
174	1	2001	S415002008001000	72.98	102.42	175.4	13.47
175	1	2001	V382000000007000	24.69	36.61	61.3	5.44
176	1	2001	V382000000006900	10.27	19	29.27	3.96
177	1	2001	K240000000011314	9.29	17.14	26.43	3.57
178	1	2001	W010000044001052	13.56	20.65	34.21	3.23
179	1	2001	S477000000009500	14.38	21.33	35.71	3.17
180	1	2001	M520000085000300	16.71	23.16	39.87	2.96
181	1	2001	W240000003000900	8.87	14.24	23.11	2.44
182	1	2001	V382000000000100	9.89	15.07	24.96	2.36
183	1	2001	L215500000000800	5.09	7.55	12.64	1.12
184	1	2001	T706000000000200	4.78	7.01	11.79	1.02
185	1	2001	W380000827000010	0.12	0.24	0.36	0.05
186	1	2000	G880000010000300	25.01	38.01	63.02	5.03
187	1	2000	V382000000006900	7.54	14.85	22.39	3.04
188	1	2000	S477000000009500	9.7	15.55	25.25	2.31
189	1	2000	G040000006000100	4.91	9.63	14.54	1.96
190	1	2000	G880000010000300	4.32	6.57	10.89	0.87
191	1	2000	M687000000002600	2.41	4.05	6.46	0.66
192	1	2000	J570000001001520	0.06	0.13	0.19	0.03
193	1	2000	N400083776640000	0.05	0.11	0.16	0.02
194	1	1999	B190023000001300	24.88	41.91	66.79	5.94
195	1	1999	G590001004002100	27.71	44.5	72.21	5.65
196	1	1999	W010000049001055	15.06	29.29	44.35	5.36
197	1	1999	B190023000001300	12.45	20.99	33.44	2.97
198	1	1999	M465900000002300	5.7	9.44	15.14	1.29
199	1	1999	H419500000006600	1.82	3.22	5.04	0.5
200	1	1998	N120003000003200	15.87	31.14	47.01	5.21

201	1	1998	R055003000002000	6.19	12.15	18.34	2.03
202	1	1998	C700000006000500	0.58	1.05	1.63	0.15
203	1	1998	B157006000004500	0.19	0.45	0.64	0.1
204	1	1997	S356500000003400	287.89	599.77	887.66	99.75
205	1	1997	R026300000001100	13.53	30.66	44.19	5.81
206	1	1997	S735000006000700	6.68	13.9	20.58	2.31
207	1	1997	O391081099660000	0.05	0.12	0.17	0.03
208	1	1996	S356500000003400	266.03	586.15	852.18	96.97
209	1	1996	B010000003000300	12.87	28.34	41.21	4.69
210	1	1996	B190011000002500	9.04	20.63	29.67	3.62
211	1	1996	R265000000000602	5.98	13.97	19.95	2.53
212	1	1995	H345003000002000	25.39	56.97	82.36	8.8
213	1	1995	S595000027000512	12.04	26.52	38.56	3.96
214	1	1995	L590000005000500	5.95	12.47	18.42	1.67
215	1	1994	E810000007000800	11.28	27.54	38.82	4.52
216	1	1994	C120002000002600	4.42	10.97	15.39	1.85
217	1	1994	C655000004001500	3.14	8.54	11.68	1.64
218	1	1993	E330000346000900	6.73	16.46	23.19	2.45
219	1	1990	P240000004001800	24.18	67.79	91.97	10.12
220	1	1983	B505000007000100	2.61	9.56	12.17	1.46
221	12	1999	G590001004002100	0.66	1.07	1.73	0.14
222	12	1999	M465900000002300	0.14	0.23	0.37	0.03
223	12	1998	N120003000003200	0.69	1.34	2.03	0.23
224	12	1998	R055003000002000	0.26	0.53	0.79	0.08
225	12	1996	B190011000002500	0.49	1.11	1.6	0.19
226	12	1995	H345003000002000	1.42	3.21	4.63	0.5
227	17	1993	E330000346000900	0.08	0.2	0.28	0.03
228	17	1983	B505000007000100	0.25	0.92	1.17	0.14
229	1	1998	W010000023000416	0.8	1.82	2.62	0.37
230	1	1997	W010000023000416	21.58	51.51	73.09	10.42
231	12	1998	W010000023000416	0.03	0.08	0.11	0.02
232	12	1997	W010000023000416	1.04	2.48	3.52	0.5
233	1	2015	L670000004001800	10.2	2.89	13.09	1.88
234	1	2014	L010000000001100	87.19	31.97	119.16	16.22
235	1	2013	L007001000007200	47.3	24.13	71.43	10.15
236	1	2013	L007001000007200	47.31	24.13	71.44	10.15
237	1	2013	L195895002001500	43.93	20.64	64.57	8.63
238	1	2013	F155501000007000	34.56	16.94	51.5	7.1
239	1	2011	B187001000002700	0.03	0.02	0.05	0.01
240	1	2004	E540000045000300	3.88	5.97	9.85	1.38
241	1	1998	B240002002000600	126.64	280.72	407.36	56.04

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

October 24, 2017

The Honorable Pablo Villarreal, Jr., RTA
Hidalgo County Tax Assessor/Collector
2804 S. Business Hwy. 281
Edinburg, Texas 78539

Ref: Review of Delinquent Tax Attorney Payment Request - September 2017
Report No. 2017-59

Dear Mr. Villarreal:

We have completed a limited scope review of the September 2017 payment request prepared by your office for delinquent tax attorney (DTA) fees due to Linebarger, Goggan, Blair, and Sampson LLP ("LGBS") and related supporting documentation. The objective of the review was to determine if the payment request was accurate and properly authorized.

The scope of our review was limited to a review of the DTA fees collected by your office on behalf of the following entities: Hidalgo County (GHD), Road District 2 (RD2), Road District 5 (RD5), Road District 7 (RD7), Road District 11 (RD11), Road District 12 (RD12), Road District 14 (RD14), Road District 15 (RD15), State of Texas (TEX); and the payment request prepared by your office for the month ended September 30, 2017. The County Auditor's Office did not review the tax accounts listed on the "Hidalgo County Tax Office Prior Collection Report" that reflected a refund since LGBS stated that they would not seek reimbursement for DTA fees previously paid to the prior DTA firm. Our review was not designed nor intended to be a detailed study of every relevant control system, procedure, or transaction. The responsibility for sound internal controls rests with management.

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

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

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

- The payment request was signed and included a certification by the Hidalgo County Tax Assessor/Collector that the "payment represents 15% of the delinquent taxes and penalty and interest collections for the month of September 2017."

HIDALGO COUNTY DISTRICT JUDGES

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

RODOLFO DELGADO
JUDGE, 92ND 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, 312ND D.C.

NOE GONZALEZ
JUDGE, 370TH D.C.
OVERSEER

LETICIA LOPEZ
JUDGE, 384TH D.C.

L. KENO VASQUEZ
JUDGE, 384TH D.C.

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

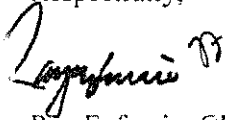
RENEE R. BETANCOURT
JUDGE, 448TH D.C.

- Although DTA fees for 245 tax accounts were not collected at the 15% rate specified in the contract; we concluded that the differences in rates were attributed to tax deferrals (230 tax accounts) and small amounts collected (15 tax accounts) (see Exhibit A). The small amounts collected on the tax accounts resulted in a net shortage of (\$0.01).

We will proceed to process the September 2017 DTA payment request in the amount of \$179,128.05 to LGBS.

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

Respectfully,



Ray Eufrazio, CPA
Hidalgo County Auditor

Enclosures

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

HIDALGO COUNTY DISTRICT JUDGES

LUIS M. SINGLETERRY
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RODOLFO DELGADO
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RENEE R. BETANCOURT
JUDGE, 448TH D.C.

Exhibit A

	Tax Unit	Year	Account No.	Levy Paid	Penalty/Interest Paid	Subtotal Paid	Attorney Paid
1	1	2016	L672500000008900	0.69	0.14	0.83	0.12
2	1	2016	B505197000015501	0.25	0.05	0.3	0.04
3	1	2016	E825001000003400	0.21	0.04	0.25	0.04
4	1	2016	T532000000000800	0.13	0.03	0.16	0.02
5	1	2015	M015000086001600	66.41	19.7	86.11	12.45
6	1	2015	L212102000011400	51.12	14.31	65.43	9.2
7	1	2015	S295000000038307	42.69	12.38	55.07	7.88
8	1	2015	W380000088000000	31.95	9.38	41.33	5.95
9	1	2015	W380000088000000	26.63	7.81	34.44	4.95
10	1	2015	E348000000001500	7.38	2.14	9.52	1.36
11	1	2015	O300003003000601	0.28	0.09	0.37	0.06
12	1	2015	L546000000002800	0.14	0.04	0.18	0.03
13	1	2015	H090000016000900	0.17	0.05	0.22	0.03
14	1	2015	L335200000004400	0.07	0.02	0.09	0.01
15	1	2015	H120000094000800	0.06	0.02	0.08	0.01
16	1	2015	E330000112000200	0.03	0.01	0.04	0.01
17	1	2014	N861301000008400	303.39	110.23	413.62	55.07
18	1	2014	M355000018000900	239	86.04	325.04	43.02
19	1	2014	A267000000002500	70.05	25.44	95.49	12.71
20	1	2014	N770000006002000	62.61	22.96	85.57	11.46
21	1	2014	S300000000008810	36.24	14.13	50.37	7.01
22	1	2014	V088000000002700	32.7	13.18	45.88	6.52
23	1	2014	G880000011000400	8.92	3.18	12.1	1.62
24	1	2014	L212101000002600	6.43	2.36	8.79	1.18
25	1	2014	R410000001001400	5.88	2.22	8.1	1.1
26	1	2014	B157005000013300	2.58	0.95	3.53	0.48
27	1	2014	W010000032000107	0.26	0.11	0.37	0.06
28	1	2014	P035097000000704	0.2	0.09	0.29	0.04
29	1	2014	L435099008000100	0.04	0.02	0.06	0.01
30	1	2014	P717011006003300	0.06	0.03	0.09	0.01
31	1	2013	P560002000001700	341.57	158.26	499.83	65.07
32	1	2013	M355000018000900	185.76	89.16	274.92	36.78
33	1	2013	I200001000014700	73.75	32.45	106.2	13.28
34	1	2013	G080000008000700	57.7	25.58	83.28	10.47
35	1	2013	S325500000001500	41.72	22.26	63.98	9.26
36	1	2013	E330000380000400	22.7	11.04	33.74	4.63
37	1	2013	M190001000001200	15	6.95	21.95	2.86
38	1	2013	M190001000001200	15	6.95	21.95	2.86
39	1	2013	S359302000005300	8.22	4.01	12.23	1.68
40	1	2013	P320002006001200	3.66	1.63	5.29	0.67
41	1	2013	M190001000001200	-15	-6.95	-21.95	-2.86
42	1	2012	E810300000007300	1,011.94	519.46	1,531.40	179.11
43	1	2012	P560002000001700	341.57	199.25	540.82	71.22
44	1	2012	H394702000005100	73.47	40.15	113.62	14.1
45	1	2012	G080000008000700	57.7	32.5	90.2	11.51
46	1	2012	S367500007000600	31.13	17.75	48.88	6.31
47	1	2012	M190001000001200	22.72	13.25	35.97	4.74

48	1	2012	M190001000001200	22.72	13.25	35.97	4.74
49	1	2012	G410000008000300	21.55	11.93	33.48	4.2
50	1	2012	T260000000000402	23	11.81	34.81	4.07
51	1	2012	A180095028000428	5.7	3.49	9.19	1.26
52	1	2012	A210000048001001	5.86	3.39	9.25	1.21
53	1	2012	M190001000001200	-22.72	-13.25	-35.97	-4.74
54	1	2011	C875000007000500	405.61	248.78	654.39	75.45
55	1	2011	S295098000052316	57.12	43.04	100.16	14.23
56	1	2011	C505000000009715	66.86	42.33	109.19	13.03
57	1	2011	R270000004000900	61.69	38.45	100.14	11.75
58	1	2011	S170002063000804	33.28	24.62	57.9	8.09
59	1	2011	C211000000002900	31.88	21.36	53.24	6.74
60	1	2011	N500000002000500	22.57	16.48	39.05	5.38
61	1	2011	W340000000000800	16.83	12.46	29.29	4.09
62	1	2011	L630601000007900	13.81	9.81	23.62	3.17
63	1	2011	W010000030000728	12.35	8.24	20.59	2.6
64	1	2011	M500000003000310	10.69	6.91	17.6	2.15
65	1	2010	C875000007000500	653.7	479.38	1,133.08	133.35
66	1	2010	V420000002001100	448.75	320.11	768.86	87.51
67	1	2010	B293000000001400	88.54	59.63	148.17	15.67
68	1	2010	H005000000001800	67.92	51.84	119.76	14.77
69	1	2010	C211000000002900	40.36	31.86	72.22	9.26
70	1	2010	L630601000007900	35.53	29.49	65.02	8.79
71	1	2010	E310000032000100	41.91	28.91	70.82	7.73
72	1	2010	N500000002000500	20.25	17.22	37.47	5.19
73	1	2010	A160003000006800	11.45	8.65	20.1	2.45
74	1	2010	L198000000000800	11.13	8.53	19.66	2.44
75	1	2010	L198000000000800	11.13	8.53	19.66	2.44
76	1	2010	C211000000002900	10.61	8.38	18.99	2.43
77	1	2010	M578500000007200	9.54	7.81	17.35	2.31
78	1	2010	E439501000003200	4.94	4.39	9.33	1.35
79	1	2010	E330000122001100	0.02	0.02	0.04	0.01
80	1	2010	S266097000020403	-3.63	-2.06	-5.69	-0.67
81	1	2010	L198000000000800	-11.13	-8.53	-19.66	-2.44
82	1	2009	C875000007000500	311.28	265.62	576.9	69.1
83	1	2009	H120000137000100	230.18	180.31	410.49	43.85
84	1	2009	V420000002001100	136.8	114	250.8	29.14
85	1	2009	O210000005000035	102.74	94.17	196.91	25.73
86	1	2009	O210000005000035	102.74	94.17	196.91	25.73
87	1	2009	I210000000000800	72.58	67.5	140.08	18.62
88	1	2009	I210000000000800	72.58	67.49	140.07	18.62
89	1	2009	A160003000006800	48.96	42.92	91.88	11.38
90	1	2009	J570000006000409	48.22	39.22	87.44	9.84
91	1	2009	T550004000003300	50.49	39.22	89.71	9.47
92	1	2009	G400000000002000	35.16	30.95	66.11	8.23
93	1	2009	S477000000040600	26.31	23.24	49.55	6.2
94	1	2009	N340000000303513	22.09	19.73	41.82	5.3
95	1	2009	M581000000006400	17.72	14.54	32.26	3.67
96	1	2009	W310000001001200	19.7	15.05	34.75	3.58
97	1	2009	L580602000014200	14.54	12.86	27.4	3.43
98	1	2009	H302000000000700	15.33	12.42	27.75	3.1

99	1	2009	B190040000004900	13.33	11.03	24.36	2.8
100	1	2009	S725098008002000	9.6	8.63	18.23	2.33
101	1	2009	S266097000020403	-0.56	-0.39	-0.95	-0.11
102	1	2008	C875000007000500	90.19	87.78	177.97	21.65
103	1	2008	N120003000001025	25.05	23.55	48.6	5.64
104	1	2008	E583002000000100	16.98	17.9	34.88	4.69
105	1	2008	M059002000001100	14	13.67	27.67	3.38
106	1	2008	J570000006000409	8.98	8.38	17.36	1.99
107	1	2008	M340002000000500	9.44	8.55	17.99	1.98
108	1	2008	N480000004000203	1.43	1.52	2.95	0.4
109	1	2008	S266097000020403	-11.82	-9.58	-21.4	-2.61
110	1	2007	S477000000040600	46.24	51.95	98.19	12.56
111	1	2007	C238000000000800	11.58	11.23	22.81	2.34
112	1	2007	B505000015001100	6.92	6.89	13.81	1.48
113	1	2007	S266097000020403	-13.65	-12.69	-26.34	-3.26
114	1	2006	G560000012002000	201.34	230.19	431.53	49.23
115	1	2006	T570002000001400	27.72	29.11	56.83	5.61
116	1	2006	L672500000014000	15.53	19.57	35.1	4.66
117	1	2006	H135000001001100	12.7	16.14	28.84	3.83
118	1	2006	S735000004000600	14.64	16.84	31.48	3.62
119	1	2006	G160000000003100	16.77	16.94	33.71	3.09
120	1	2006	A555000000000300	10.39	12.68	23.07	2.9
121	1	2006	B156007000004400	11.39	12.39	23.78	2.5
122	1	2005	B240001000001200	22.19	25.95	48.14	4.89
123	1	2005	F345000146000800	15.36	17.36	32.72	3.11
124	1	2005	V380002010000500	12.65	14.29	26.94	2.56
125	1	2005	C100000004000900	7.39	10.29	17.68	2.37
126	1	2005	S245000000001200	7.55	9.76	17.31	2.08
127	1	2005	C730000021000800	6.97	8.89	15.86	1.86
128	1	2005	R225001003001900	2.94	3.58	6.52	0.71
129	1	2004	A180000036000406	65.52	98.72	164.24	22.02
130	1	2004	U050001002001400	67.14	81.24	148.38	13.6
131	1	2004	G450000000000900	34.6	44.86	79.46	8.36
132	1	2004	T550000000003800	23.38	33.26	56.64	6.98
133	1	2004	R106000000003400	23.62	31.5	55.12	6.1
134	1	2004	R106000000003400	23.03	30.71	53.74	5.94
135	1	2004	S325500000003200	14.9	22.79	37.69	5.16
136	1	2004	M015000062000401	10.25	15.89	26.14	3.64
137	1	2004	R065000003000100	9.92	14.62	24.54	3.18
138	1	2004	D810000000002000	11.79	13.82	25.61	2.18
139	1	2004	V300000002002000	7.36	9.91	17.27	1.94
140	1	2004	M520000049001100	4.21	6.39	10.6	1.43
141	1	2004	S725002008000200	3.86	5.37	9.23	1.1
142	1	2004	C211000000002600	3.47	4.36	7.83	0.77
143	1	2003	T550000000003800	18.56	28.64	47.2	5.87
144	1	2003	M581000000008300	28.83	37.19	66.02	5.84
145	1	2003	H282500000002000	19.09	28.88	47.97	5.78
146	1	2003	R015000000009700	18.81	25.03	43.84	4.15
147	1	2003	E330000123000100	13.07	18.43	31.5	3.35
148	1	2003	W230000052000300	8.24	13.37	21.61	2.9
149	1	2002	S395000002000401	34.66	51.64	86.3	8.89

150	1	2002	H28250000002000	24.97	40.79	65.76	8.02
151	1	2002	M51500000004700	17.39	27.29	44.68	5.08
152	1	2002	W010000046000336	11.33	20.47	31.8	4.52
153	1	2002	D600001000021001	13.19	21.32	34.51	4.13
154	1	2002	A180000064001504	5.23	8.38	13.61	1.6
155	1	2002	B505000015000600	4.43	6.24	10.67	0.98
156	1	2002	C690000001000700	2.68	4	6.68	0.69
157	1	2001	L115000000005000	63.2	113.36	176.56	22.57
158	1	2001	D600001000021001	63.63	110.5	174.13	21.09
159	1	2001	T220000008001804	35.27	67.24	102.51	14.38
160	1	2001	A180000036000408	32.87	50.93	83.8	8.13
161	1	2001	E405002013002000	27.02	41.35	68.37	6.45
162	1	2001	V382000000006900	15.84	29.42	45.26	6.11
163	1	2001	V382000000007000	24.63	36.7	61.33	5.43
164	1	2001	K240000000011314	9.26	17.17	26.43	3.56
165	1	2001	W010000044001052	13.53	20.69	34.22	3.22
166	1	2001	B190023000001300	15.51	22.48	37.99	3.15
167	1	2001	M520000085000300	16.66	23.22	39.88	2.95
168	1	2001	W240000003000900	6.44	10.37	16.81	1.77
169	1	2001	T706000000000200	4.77	7.02	11.79	1.02
170	1	2000	D600001000021001	61.33	113.87	175.2	21.44
171	1	2000	B190023000001300	26.86	42.19	69.05	5.93
172	1	2000	G880000010000300	29.26	44.67	73.93	5.88
173	1	2000	L072000000001600	20.91	34.51	55.42	5.37
174	1	2000	B190023000001300	20.68	32.48	53.16	4.56
175	1	2000	B190023000001300	12.1	19	31.1	2.67
176	1	2000	G570000001002800	4.97	10.1	15.07	2.13
177	1	2000	G570000001002900	5.87	10.96	16.83	2.08
178	1	2000	G040000006000100	4.9	9.64	14.54	1.96
179	1	2000	G590001004002100	7.48	11.18	18.66	1.39
180	1	2000	M687000000002600	2.4	4.06	6.46	0.66
181	1	1999	D600001000021001	36.11	71.38	107.49	13.27
182	1	1999	G570000001002900	11.18	22.25	33.43	4.18
183	1	1999	T685000000005800	6.64	12.83	19.47	2.3
184	1	1999	H419500000006600	6.79	12.03	18.82	1.86
185	1	1999	B190023000001300	5.74	9.73	15.47	1.34
186	1	1999	R055003000002000	3.75	6.94	10.69	1.17
187	1	1999	G590001004002100	4.97	8.02	12.99	1.01
188	1	1998	D600001000021001	36.11	75.71	111.82	13.92
189	1	1998	N120003000003200	25.31	49.89	75.2	8.32
190	1	1998	R055003000002000	2.6	5.12	7.72	0.85
191	1	1998	C700000006000500	0.98	1.75	2.73	0.24
192	1	1997	D600001000021001	38.37	85.06	123.43	15.48
193	1	1997	R026300000001100	13.51	30.7	44.21	5.79
194	1	1997	M490000000009302	12.51	27.81	40.32	5.09
195	1	1997	C535597000104300	6.18	14.2	20.38	2.72
196	1	1996	D600001000021001	34.27	80.08	114.35	14.45
197	1	1996	E400000002000900	27.71	69.83	97.54	13.97
198	1	1996	H345003000002000	21.33	45.44	66.77	7.01
199	1	1996	B010000003000300	12.84	28.38	41.22	4.68
200	1	1996	M368000000004100	5.52	14	19.52	2.83

201	1	1996	R265000000000602	5.98	13.99	19.97	2.52
202	1	1995	B225000000002000	74.07	154.81	228.88	20.33
203	1	1995	D600001000021001	32.84	80.68	113.52	14.43
204	1	1995	S595000027000512	12.02	26.56	38.58	3.95
205	1	1995	L590000005000500	7.42	15.6	23.02	2.08
206	1	1995	H345003000002000	3.62	8.14	11.76	1.25
207	1	1995	E400000002000900	0.4	1.05	1.45	0.21
208	1	1994	D600001000021001	26.96	69.47	96.43	12.33
209	1	1994	E810000007000800	11.25	27.57	38.82	4.51
210	1	1994	C655000004001500	3.93	10.67	14.6	2.05
211	1	1994	C120002000002600	4.41	10.98	15.39	1.85
212	1	1993	D600001000021001	23.32	62.88	86.2	11.09
213	1	1993	E330000346000900	6.72	16.48	23.2	2.45
214	1	1992	C070000100000330	13.31	38.2	51.51	6.89
215	1	1990	L255001005001900	4.27	13.59	17.86	2.5
216	12	1999	D600001000021001	0.88	1.74	2.62	0.32
217	12	1999	R055003000002000	0.09	0.17	0.26	0.03
218	12	1999	G590001004002100	0.13	0.21	0.34	0.03
219	12	1998	D600001000021001	1.58	3.31	4.89	0.61
220	12	1998	N120003000003200	1.09	2.16	3.25	0.36
221	12	1998	R055003000002000	0.12	0.23	0.35	0.04
222	12	1997	D600001000021001	1.86	4.12	5.98	0.75
223	12	1997	M490000000009302	0.61	1.34	1.95	0.25
224	12	1996	D600001000021001	1.84	4.3	6.14	0.78
225	12	1996	H345003000002000	1.14	2.45	3.59	0.38
226	12	1995	D600001000021001	1.84	4.52	6.36	0.81
227	12	1995	H345003000002000	0.21	0.48	0.69	0.07
228	12	1994	D600001000021001	1.3	3.35	4.65	0.6
229	12	1993	D600001000021001	1.14	3.07	4.21	0.54
230	17	1993	E330000346000900	0.09	0.2	0.29	0.03
231	17	1993	S445000003000200	0.01	0.03	0.04	0.01
232	1	1998	W010000023000416	18.79	42.7	61.49	8.73
233	1	1991	C695001000001300	26.47	82.45	108.92	15.65
234	1	1990	C695001000001300	44.72	144.59	189.31	27.23
235	1	1989	C695001000001300	42.5	142.52	185.02	26.65
236	12	1998	W010000023000416	0.82	1.87	2.69	0.38
237	12	1990	C695001000001300	1.2	3.88	5.08	0.73
238	12	1989	C695001000001300	2.27	7.61	9.88	1.42
239	1	2014	L195895002001500	16.54	5.89	22.43	2.95
240	1	2013	L195895002001500	25.2	12.01	37.21	4.95
241	1	2008	L250000000000300	48.19	47.07	95.26	11.78
242	1	2007	L250000000000300	48.31	52.98	101.29	12.68
243	1	2007	W380000255000016	29.32	31.27	60.59	7.21
244	1	2006	M594202000014300	8.97	11.31	20.28	2.69
245	1	2004	E540000045000300	3.87	5.99	9.86	1.37

COUNTY *of* HIDALGO

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



EDINBURG, TEXAS 78539

November 7, 2017

Luciano Ozuna Jr., City Manager
City of Alamo
420 N. Tower Rd.
Alamo, Texas 78516

Re: Tax Increment Reinvestment Zone No. 1, Alamo, Texas
Report No. 2017-62

Dear Mr. Ozuna:

We conducted a limited scope review of the interlocal agreement between the City of Alamo, Texas, Hidalgo County, Texas and Reinvestment Zone (TIRZ) Number One, City of Alamo, Texas. The objectives of the review were to determine the accuracy of the Alamo TIRZ 2015-2016 and 2016-2017 payment amounts and submittal of the fact sheets, annual reports, and annual financial reviews in compliance with Tax Code §311.016 and sections IV (B) (2) and VII (J) of the interlocal agreement.

The scope of our review was limited to the property accounts within the Alamo TIRZ No. 1 as of January 31, 2017. Our review was not designed nor intended to be a detailed study of every relevant control system, procedure, or transaction. Accordingly, the opportunities for improvement presented in this report may not be all-inclusive of areas where improvements could be made. The responsibility for sound internal controls rests with management.

The results of our review revealed the following:

1. A payment request in the amount of \$45,209.95, for 2015-2016, and \$61,362.67, for 2016-2017, were received from the City of Alamo on behalf of the Alamo TIRZ; however, it was determined that the payment amounts should be \$49,805.88 (a difference of \$4,595.93) and \$67,596.85 (a difference of \$6,234.18), respectively (see Exhibits A and B).
2. The fact sheets, annual reports, and annual financial reviews were submitted in compliance with Tax Code §311.016 and section IV (B) (2) and section VII (J) of the interlocal agreement.

If you have any questions, please contact Letty Chavez, Compliance Audit Supervisor, at (956) 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,

A handwritten signature in black ink that reads 'Ray Eufrazio' with a stylized flourish at the end.

Ray Eufrazio, CPA
Hidalgo County Auditor

Enclosures

cc: The Honorable Ramon Garcia, Hidalgo County Judge

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.

2015-2016 Alamo TIRZ Payment

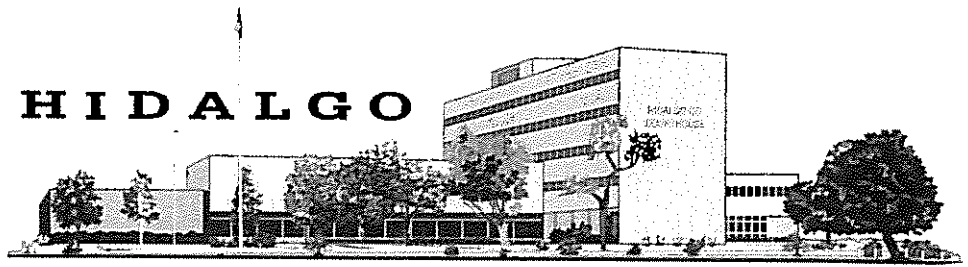
Tax Increment Reinvestment Zone (TIRZ) Payment Calculation		County Auditor's Calculation for Tax Year 2009	County Auditor's Calculation for Tax Year 2010	County Auditor's Calculation for Tax Year 2011	County Auditor's Calculation for Tax Year 2012	County Auditor's Calculation for Tax Year 2013	County Auditor's Calculation for Tax Year 2014	County Auditor's Calculation for Tax Year 2015	Alamo TIRZ No. 1 Calculation Tax Year 2015
TIRZ Real Property Certified Taxable Value as of January 31 (Provided by Hidalgo County Appraisal District (HCAD))		\$ 41,800,774.00	\$ 42,210,678.00	\$ 45,419,396.00	\$ 44,917,878.00	\$ 46,459,006.00	\$ 47,734,420.00	\$ 50,109,345.00	\$ 50,254,345.00
(Less) Base Year Real Property Certified Appraised Value for Tax Accounts located within the TIRZ (Provided by HCAD)		\$ 39,895,348.00	\$ 39,895,348.00	\$ 39,895,348.00	\$ 39,895,348.00	\$ 39,895,348.00	\$ 39,895,348.00	\$ 39,895,348.00	\$ 39,895,348.00
Captured Appraised Value		\$ 1,905,426.00	\$ 2,315,330.00	\$ 5,524,048.00	\$ 5,022,530.00	\$ 6,563,658.00	\$ 7,839,072.00	\$ 10,213,997.00	\$ 10,358,997.00
Captured Appraised Value (reweighted by Constitution Rate (Per agreement s/b the lesser of .5127 or actual MAC) (.5127/100))		\$ 9,769.12	\$ 11,824.39	\$ 28,321.79	\$ 25,750.51	\$ 33,646.75	\$ 40,190.92	\$ 52,367.16	\$ 53,110.58
TIRZ Collections (for February 1 through January 31) as per Collections Reports provided by Hidalgo County Tax Office (revised) (EHD Actual Tax Levy for all Real Property tax accounts located within the TIRZ)		\$ -	\$ -	\$ -	\$ 91.10	\$ 1,908.23	\$ 33,577.11	\$ 258,406.38	\$ 257,976.45
Percent Collected of Actual Levy		0.0000%	0.0000%	0.0000%	0.0344%	0.6952%	11.9223%	87.4042%	87%
Tax Levy Due to TIRZ (Multiplied by) Percent Collected of Actual Levy		\$ 9,769.12	\$ 11,824.39	\$ 28,321.79	\$ 25,750.51	\$ 33,646.75	\$ 40,190.92	\$ 52,367.16	\$ 53,110.58
(Less) Administrative Cost		\$ -	\$ -	\$ -	\$ 8.86	\$ 234.25	\$ 4,791.68	\$ 45,771.09	\$ 46,209.95
(Less) Adjustments **		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (1,000.00)	\$ -
2015-2016 TIRZ PAYMENT AMOUNT		\$ -	\$ -	\$ -	\$ 8.86	\$ 234.25	\$ 4,791.68	\$ 44,771.09	\$ 45,209.95
Difference		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 49,805.88	\$ -
Adjustments are made in order to prevent an overpayment; the adjustment limits payments to 100% allowable TIRZ levy		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 4,555.93	\$ -

2016-2017 Alamo TIRZ Payment

Tax Increment Reinvestment Zone (TIRZ) Payment Calculation		County Auditor's Calculation for Tax Year 2009		County Auditor's Calculation for Tax Year 2010		County Auditor's Calculation for Tax Year 2011		County Auditor's Calculation for Tax Year 2012		County Auditor's Calculation for Tax Year 2013		County Auditor's Calculation for Tax Year 2014		County Auditor's Calculation for Tax Year 2015		County Auditor's Calculation for Tax Year 2016		Alamo TIRZ No. 1 Calculation Tax Year 2016	
TIRZ Real Property Certified Taxable Value as of January 31 (Provided by Hidalgo County Appraisal District (HCAD))																			
GHD Actual Tax Levy for all real property tax accounts located within the TIRZ																			
TIRZ Real Property Certified Taxable Value as of January 31 (Provided by Hidalgo County Appraisal District (HCAD))																			
GHD Actual Tax Levy for all real property tax accounts located within the TIRZ (Provided by HCAD)																			
Captured Appraised Value																			
Per agreement with the lesser of 5127 or actual MADO (5127/100)																			
Tax Levy Due to TIRZ																			
TIRZ Collectors (for February 1 through January 31) as per Collections Reports provided by Hidalgo County Tax Office (unless) GHD Actual Tax Levy for all Real Property tax accounts located within the TIRZ																			
Percent Collected of Actual Levy																			
Tax Levy Due to TIRZ																			
(Adjusted by) Percent Collected of Actual Levy																			
(Less) Administrative Cost																			
(Less) Adjustments **																			
2016-2017 TIRZ PAYMENT AMOUNT																			
\$	41,800,774.00	\$	42,210,678.00	\$	45,419,396.00	\$	44,917,878.00	\$	46,458,006.00	\$	47,734,420.00	\$	50,109,345.00	\$	52,635,622.00	\$	52,856,366.00	\$	52,856,366.00
	0.0059		0.0059		0.0059		0.0059		0.0059		0.0059		0.0059		0.0059		0.0059		0.0059
\$	246,624.57	\$	249,043.00	\$	287,974.44	\$	285,015.48	\$	274,102.24	\$	281,633.00	\$	295,645.14	\$	310,550.17	\$	311,852.70	\$	311,852.70
	0.00127		0.005107		0.005127		0.005127		0.005127		0.005127		0.005127		0.005127		0.005127		0.005127
\$	1,905,426.00	\$	2,315,330.00	\$	5,524,048.00	\$	5,022,530.00	\$	6,562,658.00	\$	7,839,672.00	\$	10,213,997.00	\$	12,740,274.00	\$	12,961,008.00	\$	12,961,008.00
	0.003127		0.005107		0.005127		0.005127		0.005127		0.005127		0.005127		0.005127		0.005127		0.005127
\$	9,769.12	\$	11,824.39	\$	28,321.79	\$	25,750.51	\$	33,646.75	\$	40,190.92	\$	52,367.16	\$	65,319.38	\$	67,596.85	\$	67,596.85
	0.000006		0.07665%		-0.0105%		0.1096%		0.1964%		0.4975%		11.3288%		95.9754%		94%		94%
\$	-	\$	190.68	\$	(28.27)	\$	290.41	\$	538.42	\$	1,401.09	\$	33,403.16	\$	298,489.08	\$	292,665.71	\$	292,665.71
	-		0.000006		0.07665%		0.1096%		0.1964%		0.4975%		11.3288%		95.9754%		94%		94%
\$	9,769.12	\$	11,824.39	\$	28,321.79	\$	25,750.51	\$	33,646.75	\$	40,190.92	\$	52,367.16	\$	65,319.38	\$	67,596.85	\$	67,596.85
	0.000006		0.07665%		-0.0105%		0.1096%		0.1964%		0.4975%		11.3288%		95.9754%		94%		94%
\$	-	\$	9.05	\$	(2.97)	\$	28.23	\$	66.10	\$	199.94	\$	5,932.56	\$	61,362.67	\$	61,362.67	\$	61,362.67
	-		9.05		(2.97)		28.23		66.10		199.94		5,932.56		61,362.67		61,362.67		61,362.67
\$	-	\$	9.05	\$	(2.97)	\$	28.23	\$	66.10	\$	199.94	\$	5,932.56	\$	61,362.67	\$	61,362.67	\$	61,362.67
	-		9.05		(2.97)		28.23		66.10		199.94		5,932.56		61,362.67		61,362.67		61,362.67
\$	-	\$	9.05	\$	(2.97)	\$	28.23	\$	66.10	\$	199.94	\$	5,932.56	\$	61,362.67	\$	61,362.67	\$	61,362.67
	-		9.05		(2.97)		28.23		66.10		199.94		5,932.56		61,362.67		61,362.67		61,362.67
\$	-	\$	9.05	\$	(2.97)	\$	28.23	\$	66.10	\$	199.94	\$	5,932.56	\$	61,362.67	\$	61,362.67	\$	61,362.67
	-		9.05		(2.97)		28.23		66.10		199.94		5,932.56		61,362.67		61,362.67		61,362.67
\$	-	\$	9.05	\$	(2.97)	\$	28.23	\$	66.10	\$	199.94	\$	5,932.56	\$	61,362.67	\$	61,362.67	\$	61,362.67
	-		9.05		(2.97)		28.23		66.10		199.94		5,932.56		61,362.67		61,362.67		61,362.67
\$	-	\$	9.05	\$	(2.97)	\$	28.23	\$	66.10	\$	199.94	\$	5,932.56	\$	61,362.67	\$	61,362.67	\$	61,362.67
	-		9.05		(2.97)		28.23		66.10		199.94		5,932.56		61,362.67		61,362.67		61,362.67
\$	-	\$	9.05	\$	(2.97)	\$	28.23	\$	66.10	\$	199.94	\$	5,932.56	\$	61,362.67	\$	61,362.67	\$	61,362.67
	-		9.05		(2.97)		28.23		66.10		199.94		5,932.56		61,362.67		61,362.67		61,362.67
\$	-	\$	9.05	\$	(2.97)	\$	28.23	\$	66.10	\$	199.94	\$	5,932.56	\$	61,362.67	\$	61,362.67	\$	61,362.67
	-		9.05		(2.97)		28.23		66.10		199.94		5,932.56		61,362.67		61,362.67		61,362.67
\$	-	\$	9.05	\$	(2.97)	\$	28.23	\$	66.10	\$	199.94	\$	5,932.56	\$	61,362.67	\$	61,362.67	\$	61,362.67
	-		9.05		(2.97)		28.23		66.10		199.94		5,932.56		61,362.67		61,362.67		61,362.67
\$	-	\$	9.05	\$	(2.97)	\$	28.23	\$	66.10	\$	199.94	\$	5,932.56	\$	61,362.67	\$	61,362.67	\$	61,362.67
	-		9.05		(2.97)		28.23		66.10		199.94		5,932.56		61,362.67		61,362.67		61,362.67
\$	-	\$	9.05	\$	(2.97)	\$	28.23	\$	66.10	\$	199.94	\$	5,932.56	\$	61,362.67	\$	61,362.67	\$	61,362.67
	-		9.05		(2.97)		28.23		66.10		199.94		5,932.56		61,362.67		61,362.67		61,362.67
\$	-	\$	9.05	\$	(2.97)	\$	28.23	\$	66.10	\$	199.94	\$	5,932.56	\$	61,362.67	\$	61,362.67	\$	61,362.67
	-		9.05		(2.97)		28.23		66.10		199.94		5,932.56		61,362.67		61,362.67		61,362.67
\$	-	\$	9.05	\$	(2.97)	\$	28.23	\$	66.10	\$	199.94	\$	5,932.56	\$	61,362.67	\$	61,362.67	\$	61,362.67
	-		9.05		(2.97)		28.23		66.10		199.94		5,932.56		61,362.67		61,362.67		61,362.67
\$	-	\$	9.05	\$	(2.97)	\$	28.23	\$	66.10	\$	199.94	\$	5,932.56	\$	61,362.67	\$	61,362.67	\$	61,362.67
	-		9.05		(2.97)		28.23		66.10		199.94		5,932.56		61,362.67		61,362.67		61,362.67
\$	-	\$	9.05	\$	(2.97)	\$	28.23	\$	66.10	\$	199.94	\$	5,932.56	\$	61,362.67	\$	61,362.67	\$	61,362.67
	-		9.05		(2.97)		28.23		66.10		199.94		5,932.56		61,362.67		61,362.67		61,362.67
\$	-	\$	9.05	\$	(2.97)	\$	28.23	\$	66.10	\$	199.94	\$	5,932.56	\$	61,362.67	\$	61,362.67	\$	61,362.67
	-		9.05		(2.97)		28.23		66.10		199.94		5,932.56		61,362.67		61,362.67		61,362.67
\$	-	\$	9.05	\$	(2.97)	\$	28.23	\$	66.10	\$	199.94	\$	5,932.56	\$	61,362.67	\$	61,362.67	\$	61,362.67
	-		9.05		(2.97)		28.23		66.10		199.94		5,932.56		61,362.67		61,362.67		61,362.67
\$	-	\$	9.05	\$	(2.97)	\$	28.23	\$	66.10	\$	199.94	\$	5,932.56	\$	61,362.67	\$	61,362.67	\$	61,362.67
	-		9.05		(2.97)		28.23		66.10		199.94		5,932.56		61,362.67		61,362.67		61,362.67
\$	-	\$	9.05	\$	(2.97)	\$	28.23	\$	66.10	\$	199.94	\$	5,932.56	\$	61,362.67	\$	61,362.67	\$	61,362.67
	-		9.05		(2.97)		28.23		66.10		199.94		5,932.56		61,362.67		61,362.67		61,362.67
\$	-	\$	9.05	\$	(2.97)	\$	28.23	\$	66.10	\$	199.94	\$	5,932.56	\$	61,362.67	\$	61,362.67	\$	61,362.67
	-		9.05		(2.97)		28.23		66.10		199.94		5,932.56		61,362.67		61,362.67		61,362.67
\$	-	\$	9.05	\$	(2.97)	\$	28.23	\$	66.10	\$	199.94	\$	5,932.56	\$	61,362.67	\$	61,362.67	\$	61,362.67
	-		9.05		(2.97)		28.23		66.10		199.94		5,932.56		61,362.67		61,362.67		61,362.67
\$	-	\$	9.05	\$	(2.97)	\$	28.23	\$	66.10	\$	199.94	\$	5,932.56	\$	61,362.67	\$	61,362.67	\$	61,362.67
	-		9.05		(2.97)		28.23		66.10		199.94		5,932.56		61,362.67		61,362.67		61,362.67
\$	-	\$	9.05	\$	(2.97)	\$	28.23	\$	66.10	\$	199.94	\$	5,932.56	\$	61,362.67	\$	61,362.67	\$	61,362.67
	-		9.05		(2.97)		28.23		66.10		199.94		5,932.56		61,362.67		61,362.67		61,362.67
\$	-	\$	9.05	\$	(2.97)	\$	28.23	\$	66.10	\$	199.94	\$	5,932.56	\$	61,362.67	\$	61,362.67	\$	61,362.67
	-		9.05		(2.97)		28.23		66.10		199.94		5,932.56		61,362.67		61,362.67		61,362.67
\$	-	\$	9.05	\$	(2.97)	\$	28.23	\$	66.10	\$	199.94	\$	5,932.56	\$	61,362.67	\$	61,362.67	\$	61,362.67
	-		9.05		(2.97)		28.23		66.10		199.94		5,932.56		61,362.6				

COUNTY of HIDALGO

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



EDINBURG, TEXAS 78539

October 5, 2017

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

Ref: Cash Count
Report No. 2017-47

Dear Mr. Arredondo:

We conducted a surprise cash count of the cash held at the Planning Department's Weslaco Office on September 15, 2017 as required by Local Government Code §115.0035. The objective of the cash count was to determine whether total cash on hand reconciled to the total receipts issued for the day up to the time of the cash count and the approved change fund.

Scope:

The scope of our review was limited to a count of the cash on hand as of the time of the cash count. Our review was not designed nor intended to be a detailed study of every relevant control system, procedure, or transaction. Accordingly, the opportunities for improvement presented in this report may not be all-inclusive of areas where improvements could be made.

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

As part of our procedures, we verified that cash on hand agreed to the total receipts issued up to the time of the cash count. We also reviewed the internal control structure in order to verify that cash on hand was safeguarded against loss from unauthorized use and that only authorized transactions were executed, recorded, and reported in accordance with applicable laws and procedures. The internal controls reviewed during our walkthrough included, but were not limited to, the following: custody of cash, use of locked cash drawers, proper authorization of voided transactions, and segregation of duties.

Conclusion:

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 observations.

Observation No. 1:

We noted that security cameras were not utilized where cash is receipted and safeguarded. According to staff, security cameras have not been purchased due to budgetary constraints and approval has not been obtained by Precinct 1 for the installation of 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.

HIDALGO COUNTY DISTRICT JUDGES

LUIS M. SIZALETERRY
JUDGE, 62nd D.C.

ADOLFO CALBAO
JUDGE, 63rd D.C.

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

ROCE GUERRA REYNA
JUDGE, 208th D.C.

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

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

NOE GONZALEZ
JUDGE, 379th D.C.
OVERSEER

LETICIA LOPEZ
JUDGE, 381st D.C.

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

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

RENEE P. BETANCUR
JUDGE, 448th D.C.

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

Recommendation:

Management should contact Precinct 1 and the Department of Budget and Management to request their assistance in obtaining approval and funding for the purchase of security cameras.

Observation No. 2:

We noted that a unique username and password was not required to access the Building Permit Tracker information system. In addition, all users had unlimited access (read/write access) to the information system. According to staff, the Building Permit Tracker information system was not programmed to require the use of a username and password. In addition, according to staff, a computerized receipt system has been developed that will require a unique username and password for each user. The new information system combines the use of Building Permit Tracker and electronically generated receipts that will eliminate the use of manual receipts. The new system is currently in the trial phase and the department expects to fully implement the system by October 2017.

Access control is a key component of information security. The principle of access control is to limit access to users who have valid reasons for accessing computers, systems, or data. A users' access and privileges should be appropriate and consistent with their current job responsibilities. Electronic accounts consisting of a username and password are used to identify individuals and authenticate access to an information system.

Failure to require a unique username and password to access the Building Permit Tracker information system and limit access based on the user's current job responsibilities increases the risk of unauthorized access to the Building Permit Tracker information system.

Recommendation:

Management should implement the new information system which requires unique usernames and passwords as soon as possible.

Observation No. 3:

A listing of the names of customers whose checks have been returned by the bank ("hot checks") due to insufficient funds, closed accounts, unauthorized signatures, or drawn on uncollected funds has not been requested from the County Treasurer's Office. A "hot checks" list was provided to the Planning Department's Weslaco Office after the cash count was performed.

The County Auditor's Office requires that a listing of the names of customers whose checks have been returned by the bank ("hot checks") due to insufficient funds, closed accounts, unauthorized signatures, or drawn on uncollected funds be maintained. The hot check list should be referenced when receiving checks from customers.

Failure to ensure a hot check list is maintained and referenced when receiving checks from customers may result in the loss of County funds.

Recommendation:

Management should ensure a hot check list is maintained and referenced when receiving checks from customers. Checks from customers on the hot check list should not be accepted.

Please provide a written management response to the observations noted above by October 13, 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;

HIDALGO COUNTY DISTRICT JUDGES

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

RODOLFO DELGADO
JUDGE, 93RD D.C.

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

ROSE GUERRA REYNA
JUDGE, 206TH D.C.

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

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

NOE GONZALEZ
JUDGE, 370TH D.C.
OVERSEER

LETICIA LOPEZ
JUDGE, 389TH D.C.

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

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

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

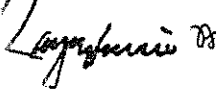
Mr. T. J. Arredondo
October 5, 2017
Page 3 of 3

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 October 13, 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 Eufrazio, CPA
County Auditor

cc: Mr. Valde Guerra, County Executive Officer

HIDALGO COUNTY DISTRICT JUDGES

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

RODOLFO DELGADO
JUDGE, 93RD D.C.

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

ROSE GUERRA REYNA
JUDGE, 206TH D.C.

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

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

NOE GONZALEZ
JUDGE, 370TH D.C.
OVERSEER

LETICIA LOPEZ
JUDGE, 389TH D.C.

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

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

RENEE R. BETANCOL
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
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WEBSITE: www.co.hidalgo.tx.us/auditor

November 7, 2017

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

Ref: Cash Count
Report No. 2017-50

Dear Commissioner Fuentes:

We conducted a surprise cash count of the cash held at the Weslaco Sanitation Office on September 15, 2017 as required by Local Government Code §115.0035. The objective of the cash count was to determine whether total cash on hand reconciled to the total receipts issued for the day up to the time of the cash count and the approved change fund.

Scope:

The scope of our review was limited to a count of the cash on hand as of the time of the cash count. Our review was not designed nor intended to be a detailed study of every relevant control system, procedure, or transaction. Accordingly, the opportunities for improvement presented in this report may not be all-inclusive of areas where improvements could be made.

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

As part of our procedures, we verified that cash on hand agreed to the total receipts issued up to the time of the cash count. We also reviewed the internal control structure in order to verify that cash on hand was safeguarded against loss from unauthorized use and that only authorized transactions were executed, recorded, and reported in accordance with applicable laws and procedures. The internal controls reviewed during our walkthrough included, but were not limited to, the following: custody of cash, use of locked cash drawers, proper authorization of voided transactions, and segregation of duties.

Conclusion:

Total cash on hand at the time of the cash count was \$625.00. Based on the results of our review, we have concluded that generally total cash on hand reconciled to the total receipts issued for the day up to the time of the cash count and the approved change fund of \$100.00. However, we noted that the system of internal controls for the collection and safeguarding of cash requires improvement as noted in the following observations.

HIDALGO COUNTY DISTRICT JUDGES

LUIS M. SINGLETERRY JUDGE, 12TH D.C. RODOLFO DELGADO JUDGE, 17TH D.C. J. R. "BOBBY" FLORES JUDGE, 13TH D.C. ROSE GUERRA REYNA JUDGE, 20TH D.C. JUAN R. PARTIDA JUDGE, 27TH D.C. MARIO E. RAMIREZ, JR. JUDGE, 32ND D.C. HOE GONZALEZ JUDGE, 37TH D.C. OVERSEER LETICIA LOPEZ JUDGE, 38TH D.C. L. KENO VASQUEZ JUDGE, 39TH D.C. ISRAEL RAMON, JR. JUDGE, 43RD D.C. RENEE R. BETANCOURT JUDGE, 44TH D.C.

Observation No. 1:

We noted during our review that security cameras were installed in areas where cash collections and receipts are received and safeguarded; however, a notice stating that the area is being monitored by a security camera was not posted. According to staff, the notice was posted; however, in the transition to a new collections area within the same building, staff inadvertently failed to transfer the notice.

The County Auditor's Office requires that a notice stating that an area is being monitored by a security camera be posted at the entrance to the area being monitored.

Failure to ensure that the required notice is posted increases the risk of loss or misuse of County funds.

Recommendation:

Management should ensure that a notice stating the area is being monitored by security cameras is posted at the entrance to the area being monitored.

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 staff, the notice was posted; however, in the transition to a new collections area within the same building, staff inadvertently failed to transfer the notice.

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" be posted in a conspicuous location for the public's view.

Observation No. 3:

We noted during our review that over-the-phone credit card payments were accepted. The County Auditor's Office recommended staff to immediately refrain from processing over-the-phone credit card payments.

The County Auditor's Office requires that the cashier request identification from the payer when a debit or credit card is presented as payment. The identification is required to verify that the card belongs to the payer. Over-the-phone credit card payments should not be accepted due to the inability to verify the identity of the card user which is necessary to ensure proper credit card authorization.

Failure to ensure that cashiers request a valid form of identification to verify that the payers name agrees to the card being presented for payment may result in credit card fraud. In addition, taking over-the-phone credit card payments increases the risk of credit card disputes which may result in the loss of County funds.

Recommendation:

Management should ensure that staff refrains from processing over-the-phone credit card transactions.

Observation No. 4:

We noted during our review that checks are received over the mail and a mail log is not used. According to staff, they were not aware that they were required to use a mail log. A mail log has been provided to Precinct 1 Sanitation.

The County Auditor's Office requires a daily mail log be prepared for all cash received through the mail by someone who is independent of cash receipting and accounting functions.

Failure to ensure that mail-in payments are recorded on a mail log increases the risk that payments could be lost or misappropriated without detection.

Recommendation:

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

HIDALGO COUNTY DISTRICT JUDGES

Observation No. 5:

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 IV performs the following incompatible duties:

- Custody: prepares bank deposit and has access to the inventory of unused receipts
- Authorization: compares bank deposit receipts to collection reports

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 preparing the bank deposit and having access to the inventory of unused receipts should be different from the individual responsible for comparing bank deposit receipts to collection reports.

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 written management responses to the observations noted above by November 22, 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 November 22, 2017. These procedures should include, at a minimum, the following:

- a. An office organizational chart;
- b. Location of cash collection points;
- c. Types of collections made by each cash collection point;
- d. A list of those positions involved with the handling of cash, a description of their duties, and description of how segregation of duties will be maintained;
- e. A complete start to finish description of the following:
 1. Process for accounting and safeguarding of the change fund, if any;
 2. Process for safeguarding cash until it is deposited;
 3. Process for accounting and safeguarding mail-in payments;
 4. Process for reconciling collections, including frequency of reconciliation;
 5. Bookkeeping system used, and how it is maintained; and
 6. Computer hardware and software used;
- f. List of the reports prepared/generated for the collection and the reporting of funds, including procedures for preparing the reports, who the reports should be submitted to, and when the reports are due;
- g. A schedule of how often deposits will be made; and
- h. Copies of any related forms/reports.

We would like to express our sincere appreciation to you and your staff for the courtesy, cooperation, and assistance provided to us during the cash count.

HIDALGO COUNTY DISTRICT JUDGES

Honorable David L. Fuentes
November 7, 2017
Page 4 of 4

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, Executive Officer

HIDALGO COUNTY DISTRICT JUDGES

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

RODOLFO DELGADO
JUDGE, 93RD D.C.

J. R. "BOBBY" FLORES
JUDGE, 133TH D.C.

ROSE GUERRA REYNA
JUDGE, 206TH D.C.

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

MARIO E. RAMIREZ, JR.
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NOE GONZALEZ
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JUDGE, 398TH D.C.

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

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

COUNTY of HIDALGO

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



EDINBURG, TEXAS 78539

November 6, 2017

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

Ref: Cash Count
Report No. 2017-52

Dear Commissioner Flores:

We conducted a surprise cash count of the cash held at the Anzalduas Park on September 24, 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 \$62.00. Based on the results of our review, we have concluded that generally total cash on hand reconciled to the total receipts issued for the day up to the time of the cash count and the approved change fund of \$50.00; however, we noted that the system of internal controls for the collection and safeguarding of cash requires improvement as noted in the following observations.

Observation No. 1:

Security cameras were not utilized in areas where cash was received and safeguarded. According to staff, management is in the process of obtaining a security camera.

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

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

RODRIGO DELGADO
JUDGE, 9TH D.C.

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

ROSE GUERRA REYNA
JUDGE, 26TH 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. BETANCO
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 the other, a transfer form is not prepared. According to staff, shift changes are mostly done during the lunch hour and completing a transfer form would be impractical due to limited number of staff.

The County Auditor's Office requires that only one cashier be allowed access to a specific cash drawer during a single shift. When cash is transferred from one person to another, it should be counted in the presence of both parties. In addition, a transfer form should be prepared when a shift change takes place. This is necessary for the purposes of establishing responsibility relating to a shortage.

Failure to prepare a transfer form when a shift change is necessary may result in the loss or misuse of County funds.

Recommendation:

Management should ensure that a transfer form is prepared when a shift change takes place. At a minimum, the procedures noted above should be implemented.

Observation No. 3:

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 are 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.

Failure to properly collect the park entrance fees may result in the loss of County funds.

HIDALGO COUNTY DISTRICT JUDGES

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

RODOLFO DELGADO
JUDGE, 93RD D.C.

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

ROSE GUERRA REYNA
JUDGE, 206TH D.C.

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

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

NOE GONZALEZ
JUDGE, 370TH D.C.
OVERSEER

LETICIA LOPEZ
JUDGE, 389TH D.C.

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

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

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

Recommendation:

Management should ensure that 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*.

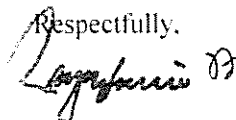
Please provide written management responses to the observations noted above by November 17, 2017.

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 by November 17, 2017. The written procedures manual should include, at a minimum, the following:

- a. An office organizational chart;
- b. Location of cash collection points;
- c. Types of collections made by each cash collection point;
- d. A list of those positions involved with the handling of cash, a description of their duties, training that will be provided, and description of how segregation of duties will be maintained;
- e. A complete start to finish description of the following:
 1. Process for accounting and safeguarding of the change fund, if any;
 2. Process for safeguarding cash until it is deposited;
 3. Process for accounting and safeguarding mail-in payments;
 4. Process for reconciling collections, including frequency of reconciliation;
 5. Bookkeeping system used, and how it is maintained; and
 6. Computer hardware and software used;
- f. List of the reports prepared/generated for the collection and the reporting of funds, including procedures for preparing the reports, who the reports should be submitted to, and when the reports are due;
- g. A schedule of how often deposits will be made; and
- h. Copies of any related forms/reports.

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, or me at ext. 4604.

Respectfully,



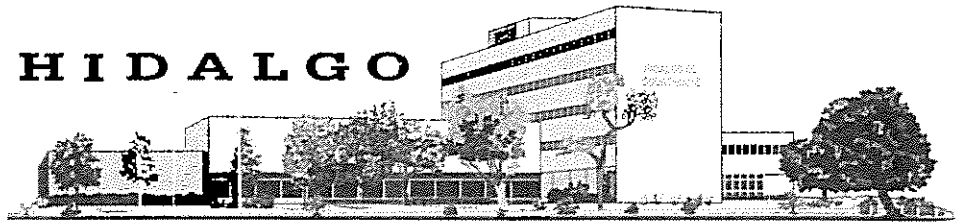
Ray Eufrazio, CPA
County Auditor

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

November 3, 2017

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

Re: Cash Count
Audit No. 2017-55

Dear Sheriff Guerra:

We conducted a surprise cash count of the cash held at the Sheriff's Office for the Investigative Fund account on October 11, 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 approved petty cash fund less total outstanding expenditure vouchers as of the time of the cash count.

Scope:

The scope of our review was limited to a count of the cash on hand and total outstanding vouchers 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 approved petty cash fund less any total outstanding expenditure requests as of 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 a locked safe, proper authorization of voided transactions, and segregation of duties.

Conclusion:

Total cash on hand at the time of the cash count was \$9,780.00. Based on the results of our review, we have concluded that total cash on hand did reconcile to the total outstanding vouchers and the approved petty cash fund of \$10,000.00.

Please provide us with copies of written procedures and internal controls, if any, established by your department for the handling of the petty cash fund by November 17, 2017. The written procedures manual should include, at a minimum, the following:

- a. An office organizational chart;
- b. A list of those positions involved with the handling of the petty cash fund, a description of their duties, and description of how segregation of duties will be maintained;
- c. A complete start to finish description of the following:
 1. Process for accounting and safeguarding of the petty cash fund;

HIDALGO COUNTY DISTRICT JUDGES

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

RODOLFO DELGADO
JUDGE, 82ND D.C.

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

ROSE GUERRA REYNA
JUDGE, 206TH D.C.

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

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

NOE GONZALEZ
JUDGE, 370TH D.C.
EVERSEER

LETICIA LOPEZ
JUDGE, 388TH D.C.

L. KENO VASQUEZ
JUDGE, 788TH D.C.

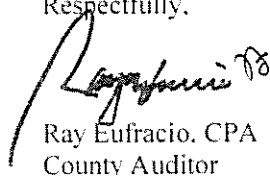
ISRAEL RAMON, JR.
JUDGE, 430TH D.C.

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

2. Process for reconciling the petty cash fund, including frequency of reconciliation;
 3. Bookkeeping system used, and how it is maintained; and
 4. Computer hardware and software used, if any.
- d. List of the reports prepared/generated for the collection and the reporting of the petty cash fund, including procedures for preparing the reports; who the reports should be submitted to, and when the reports are due; and
- e. 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, please contact Reynaldo Cantu III, Internal Auditor II, at 318-2511 ext. 4654, Letty Chavez, Compliance Audit Supervisor, at ext. 4651, Arcy B. Duran, CPA, Director of Audit, at ext. 4645, Linda Fong, First Assistant Auditor, at ext. 4668, or me at ext. 4604.

Respectfully,



Ray Eufracio, CPA
County Auditor

cc: Mr. Valde Guerra, County Executive Officer

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, 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.

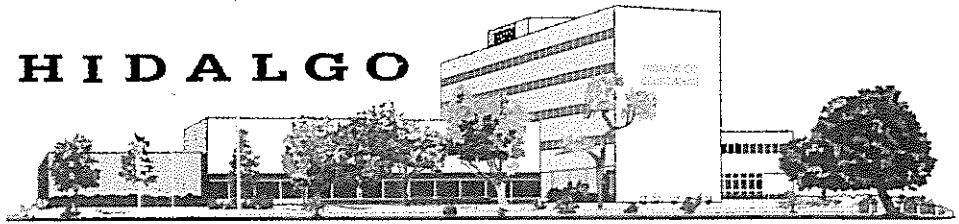
L. KENO VASQUEZ
JUDGE, 398TH D.C.

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

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

COUNTY *of* HIDALGO

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



EDINBURG, TEXAS 78539

November 3, 2017

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

Re: Cash Count
Report No. 2017-56

Dear Sheriff Guerra:

We conducted a surprise cash count of the cash held at the Sheriff's Office for the Regular Trust account on October 11, 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:

At the time of the cash count, receipts had not been issued and collections had not been made. 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 a Daily Mail Collection Report (mail log) was not used. According to staff, the use of a mail log has not been implemented by management; however, mail-in payments are immediately distributed to the cashier to receipt.

The County Auditor's Office requires that mail be opened promptly with two people present. Payments received through the mail should be recorded on the *Daily Mail Collection Report* (mail log). In addition, payments received through the mail should be processed on the same day they are received, in an area being monitored. Any exceptions should be brought to the attention of the supervisor, placed in a locked area, and processed on the next business day. The following procedures should be followed when processing mail:

HIDALGO COUNTY DISTRICT JUDGES

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

RODOLFO DELGADO
JUDGE, 99TH D.C.

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

ROSE GUERRA REYNA
JUDGE, 204TH D.C.

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

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

NOE GONZALEZ
JUDGE, 370TH D.C.
OVERSEER

LETRIA LOPEZ
JUDGE, 381ST D.C.

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

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

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

- a. The person responsible for opening the mail should immediately endorse all checks/money orders with a restrictive endorsement stamp "For Deposit Only" and list them on the mail log before distribution to the cashier(s).
- b. The person responsible for opening the mail and listing incoming mail on the mail log should note the following on the mail log: date received; the name of the payer; check/money order number; and amount. The person responsible for noting this information should provide his/her signature on the "Prepared by" line of the mail log.
- c. The person responsible for issuing receipts should enter the receipt date and receipt number issued for the mail-in payment on the mail log.
- d. A person other than the person responsible for issuing receipts should verify that an official County receipt was issued for each incoming mail-in payment. The person conducting this verification should provide his/her signature on the mail log as acknowledgment of the verification.
- e. Receipts for payments received through the mail should be sent to the payer if a stamped, self-addressed envelope is included with the payment; otherwise, the department should place the copy of the payer's receipt in the applicable file.
- f. Checks received by a department for which the payee line is blank or made payable to another department may be stamped, restrictively endorsed, and deposited by the department when they are verified by a supervisor to be a proper payment to the department; otherwise, they must be returned to sender.
- g. Stale-dated checks must not be accepted and returned to the sender.

Failure to properly process mail-in payments may result in the loss or misuse of County funds.

Recommendation:

Management should ensure that a mail log is used to document all payments received through the mail. At a minimum, procedures noted above should be implemented.

Observation No. 2:

A listing of the names of customers whose checks have been returned by the bank ("hot checks") due to insufficient funds, closed accounts, unauthorized signatures, or drawn on uncollected funds has not been maintained. According to staff, they did not know from whom to request the hot check listing; however, after the County Auditor's Office inquiry, a "hot checks" list was requested from the Treasurer's Office.

The County Auditor's Office requires that a listing of the names of customers whose checks have been returned by the bank ("hot checks") due to insufficient funds, closed accounts, unauthorized signatures, or drawn on uncollected funds be maintained. The hot check list should be referenced when receiving checks from customers.

Failure to maintain a hot check list may result in the loss of County funds.

Recommendation:

Management should request the "hot check" listing from the County Treasurer's Office. The hot check listing should be referenced when receiving checks from customers.

Observation No. 3:

A notice stating "A \$_ fee will be collected on all returned checks" was not posted in a place visible to the public near the cashier. According to staff, due to oversight, the notice was not posted.

The County Auditor's Office requires a notice stating "A \$_ fee will be collected on all returned checks" be posted in a place visible to the public near the cashiers.

Failure to ensure that the required notice is posted in a place visible to the public near cashiers increases the risk of loss or misuse of County revenues.

Recommendation:

Management should ensure that a notice stating "A \$_ fee will be collected on all returned checks" is posted in a place visible to the public near cashiers.

Please provide written management responses to the observations noted above by November 17, 2017.

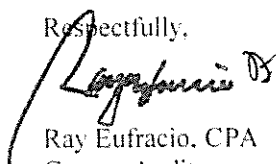
In addition, management should develop and implement procedures for the handling of cash and cash equivalent transactions and provide a copy to the County Auditor's Office by November 17, 2017. These procedures should include, at a minimum, the following:

HIDALGO COUNTY DISTRICT JUDGES

- a. An office organizational chart;
- b. Location of cash collection points;
- c. Types of collections made by each cash collection point;
- d. A list of those positions involved with the handling of cash, a description of their duties, and description of how segregation of duties will be maintained;
- e. A complete start to finish description of the following:
 1. Process for accounting and safeguarding of the change fund, if any;
 2. Process for safeguarding cash until it is deposited;
 3. Process for accounting and safeguarding mail-in payments;
 4. Process for reconciling collections, including frequency of reconciliation;
 5. Bookkeeping system used, and how it is maintained; and
 6. Computer hardware and software used;
- f. List of the reports prepared/generated for the collection and the reporting of funds, including procedures for preparing the reports, who the reports should be submitted to, and when the reports are due;
- g. A schedule of how often deposits will be made; and
- h. Copies of any related forms/reports.

We would like to express our sincere appreciation to you and your staff for the courtesy, cooperation, and assistance provided to us during the cash count. If you have any questions regarding this cash count, please contact Reynaldo Cantu III, Internal Auditor II, at 318-2511 ext. 4654, 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, 92 ND D.C.	RODOLFO DELGADO JUDGE, 92 ND D.C.	J. R. "BOBBY" FLORES JUDGE, 119 TH D.C.	ROSE GUERRA REYNA JUDGE, 206 TH D.C.	JUAN R. PARTIDA JUDGE, 275 TH D.C.	MARIO E. RAMIREZ, JR. JUDGE, 312 ND D.C.	NOE GONZALEZ JUDGE, 379 TH D.C. OVRPSEFFR	LETICIA LOPEZ JUDGE, 389 TH D.C.	L. KENO VASQUEZ JUDGE, 398 TH D.C.	ISRAEL RAMON, JR. JUDGE, 430 TH D.C.	RENEE R. BETANCOURT JUDGE, 449 TH D.C.
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COUNTY of HIDALGO

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



EDINBURG, TEXAS 78539

November 7, 2017

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

Re: Cash Count
Report No. 2017-57

Dear Sheriff Guerra:

We conducted a surprise cash count of the cash held at the Sheriff's Office for the Fee account on October 11, 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 \$105.10. Based on the results of our review, we have concluded that total cash on hand did reconcile to the total receipts issued up to the time of the cash count and the approved change fund of \$100.00. 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 a Daily Mail Collection Report (mail log) was not used. According to staff, the use of a mail log has not been implemented by management; however, mail-in payments are immediately distributed to the cashier to receipt.

The County Auditor's Office requires that mail be opened promptly with two people present. Payments received through the mail should be recorded on the *Daily Mail Collection Report* (mail log). In addition, payments received through the mail should be processed on the same day they are received, in an area being monitored. Any exceptions should be brought to the attention of the supervisor, placed in a locked area, and processed on the next business day. The following procedures should be followed when processing mail:

HIDALGO COUNTY DISTRICT JUDGES

LUIS H. SINGLETERRY JUDGE, 9 TH D.C.	RODOLFO DELGADO JUDGE, 13 TH D.C.	J. R. "BOBBY" FLORES JUDGE, 17 TH D.C.	ROSE GUERRA REYNA JUDGE, 20 TH D.C.	JUAN R. PARTIDA JUDGE, 27 TH D.C.	MARIO E. RAMIREZ, JR. JUDGE, 31 ST D.C.	NOE GONZALEZ JUDGE, 37 TH D.C. OVERSEER	LETICIA LOPEZ JUDGE, 39 TH D.C.	L. KENO VASQUEZ JUDGE, 39 TH D.C.	ISRAEL RAMON, JR. JUDGE, 43 RD D.C.	RENEE R. BETHANCOURT JUDGE, 46 TH D.C.
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- a. The person responsible for opening the mail should immediately endorse all checks/money orders with a restrictive endorsement stamp "For Deposit Only" and list them on the mail log before distribution to the cashier(s).
- b. The person responsible for opening the mail and listing incoming mail on the mail log should note the following on the mail log: date received; the name of the payer; check/money order number; and amount. The person responsible for noting this information should provide his/her signature on the "Prepared by" line of the mail log.
- c. The person responsible for issuing receipts should enter the receipt date and receipt number issued for the mail-in payment on the mail log.
- d. A person other than the person responsible for issuing receipts should verify that an official County receipt was issued for each incoming mail-in payment. The person conducting this verification should provide his/her signature on the mail log as acknowledgment of the verification.
- e. Receipts for payments received through the mail should be sent to the payer if a stamped, self-addressed envelope is included with the payment; otherwise, the department should place the copy of the payer's receipt in the applicable file.
- f. Checks received by a department for which the payee line is blank or made payable to another department may be stamped, restrictively endorsed, and deposited by the department when they are verified by a supervisor to be a proper payment to the department; otherwise, they must be returned to sender.
- g. Stale-dated checks must not be accepted and returned to the sender.

Failure to ensure that mail-in payments are recorded on a mail-log increases the risk that payments could be lost or misappropriated without detection.

Recommendation:

Management should ensure that a daily mail log is maintained to record all payments received through the mail. At a minimum, procedures noted above should be implemented.

Observation No. 2:

A listing of the names of customers whose checks have been returned by the bank ("hot checks") due to insufficient funds, closed accounts, unauthorized signatures, or drawn on uncollected funds has not been maintained. According to staff, did not know from whom to request the hot check listing.

The County Auditor's Office requires that a listing of the names of customers whose checks have been returned by the bank ("hot checks") due to insufficient funds, closed accounts, unauthorized signatures, or drawn on uncollected funds be maintained. The hot check list should be referenced when receiving checks from customers.

Failure to maintain a hot check list may result in the loss of County funds.

Recommendation:

Management should request the "hot check" listing from the County Treasurer's Office. The hot check listing should be referenced when receiving checks from customers.

Observation No. 3:

A notice stating "A \$ _ fee will be collected on all returned checks" was not posted in a place visible to the public near the cashier. According to staff, the notice was not posted, due to an oversight.

The County Auditor's Office requires a notice stating "A \$ _ fee will be collected on all returned checks" be posted in a place visible to the public near the cashiers.

Failure to ensure that the required notice is posted in a place visible to the public near cashiers increases the risk of loss or misuse of County revenues.

Recommendation:

Management should ensure that a notice stating "A \$ _ fee will be collected on all returned checks" is posted in a place visible to the public near cashiers.

Please provide written management responses to the observations noted above by November 22, 2017.

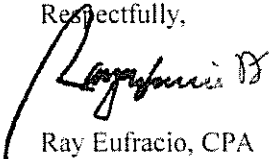
In addition, management should develop and implement procedures for the handling of cash and cash equivalent transactions and provide a copy to the County Auditor's Office by November 22, 2017. These procedures should include, at a minimum, the following:

HIDALGO COUNTY DISTRICT JUDGES

- a. An office organizational chart;
- b. Location of cash collection points;
- c. Types of collections made by each cash collection point;
- d. A list of those positions involved with the handling of cash, a description of their duties, and description of how segregation of duties will be maintained;
- e. A complete start to finish description of the following:
 1. Process for accounting and safeguarding of the change fund, if any;
 2. Process for safeguarding cash until it is deposited;
 3. Process for accounting and safeguarding mail-in payments;
 4. Process for reconciling collections, including frequency of reconciliation;
 5. Bookkeeping system used, and how it is maintained; and
 6. Computer hardware and software used;
- f. List of the reports prepared/generated for the collection and the reporting of funds, including procedures for preparing the reports, who the reports should be submitted to, and when the reports are due;
- g. A schedule of how often deposits will be made; and
- h. Copies of any related forms/reports.

We would like to express our sincere appreciation to you and your staff for the courtesy, cooperation, and assistance provided to us during the cash count. If you have any questions regarding this cash count, please contact Reynaldo Cantu III, Internal Auditor II, at 318-2511 ext. 4654, Letty Chavez, Compliance Audit Supervisor, at ext. 4651, Arcy B. Duran, CPA, Director of Audit, at ext. 4645, Linda Fong, First Assistant Auditor, at ext. 4668 or me at ext. 4604.

Respectfully,



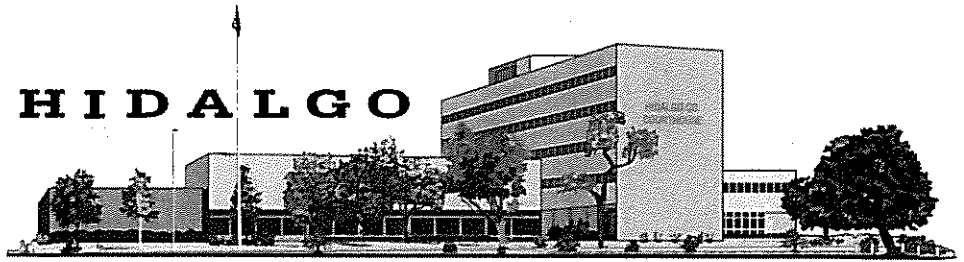
Ray Eufracio, CPA
County Auditor

cc: Valde Guerra, County Executive Officer

HIDALGO COUNTY DISTRICT JUDGES

COUNTY of HIDALGO

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



EDINBURG, TEXAS 78539

November 8, 2017

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

Re: Cash Count
Audit No. 2017-60

Dear Mr. Olivarez:

We conducted a surprise cash count of the cash held at the Environmental Health Division - On-Site Sewage Facilities - Edinburg location on October 23, 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 and the approved change fund. 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 \$315.00. 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 and the approved change fund of \$25.00. However, we noted that the system of internal controls for the collection and safeguarding of cash requires improvement as noted in the following observations.

Observation No. 1:

We noted that security cameras were not utilized where cash is receipted and safeguarded. According to staff, security cameras are only in the hallway of the planning department.

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

HIDALGO COUNTY DISTRICT JUDGES

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

RODOLFO DELGADO
JUDGE, 2ND D.C.

J. R. "BOBBY" FLORES
JUDGE, 3RD D.C.

ROSE GUERRA REYNA
JUDGE, 204TH D.C.

JUAN R. PARTIDA
JUDGE, 77TH D.C.

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

NOE DOMAZALEZ
JUDGE, 37TH D.C.
OVERSEER

LETICIA LOPEZ
JUDGE, 369TH D.C.

L. KENO VARGUEZ
JUDGE, 341ST D.C.

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

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

Information Technology Department. If, however, the camera images are part of an ongoing investigation, they must be retained for the period of time determined by the investigating agency. Furthermore, a notice stating that an area is being monitored by a security camera must be posted at the entrance to the area being monitored. Failure to utilize security cameras increases the risk of loss or misuse of County funds.

Recommendation:

Management should ensure that security cameras are utilized where cash is received and safeguarded. Management should contact the Department of Budget and Management to request their assistance in obtaining funding for the purchase of security cameras.

Observation No. 2:

We noted during our review that a Daily Mail Collection Report (mail log) was not used. According to staff, the clerk responsible for opening the mail used to prepare a mail log but the practice was discontinued.

The County Auditor's Office requires that mail be opened promptly with two people present. Payments received through the mail should be recorded on the *Daily Mail Collection Report* (mail log). In addition, payments received through the mail should be processed on the same day they are received, in an area being monitored. Any exceptions should be brought to the attention of the supervisor, placed in a locked area, and processed on the next business day. The following procedures should be followed when processing mail:

- a. The person responsible for opening the mail should immediately endorse all checks/money orders with a restrictive endorsement stamp "For Deposit Only" and list them on the mail log before distribution to the cashier(s).
- b. The person responsible for opening the mail and listing incoming mail on the mail log should note the following on the mail log: date received; the name of the payer; check/money order number; and amount. The person responsible for noting this information should provide his/her signature on the "Prepared by" line of the mail log.
- c. The person responsible for issuing receipts should enter the receipt date and receipt number issued for the mail-in payment on the mail log.
- d. A person other than the person responsible for issuing receipts should verify that an official County receipt was issued for each incoming mail-in payment. The person conducting this verification should provide his/her signature on the mail log as acknowledgment of the verification.
- e. Receipts for payments received through the mail should be sent to the payer if a stamped, self-addressed envelope is included with the payment; otherwise, the department should place the copy of the payer's receipt in the applicable file.
- f. Checks received by a department for which the payee line is blank or made payable to another department may be stamped, restrictively endorsed, and deposited by the department when they are verified by a supervisor to be a proper payment to the department; otherwise, they must be returned to sender.

Failure to properly process mail-in payments may result in the loss or misuse of County funds.

Recommendation:

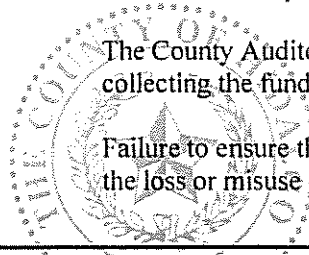
Management should ensure that a mail log is used to document all payments received through the mail. At a minimum, procedures noted above should be implemented.

Observation No. 3:

We noted during our review that the signature of the cashier collecting the funds is not noted on the official receipt; instead, the signature of the Supervisor is noted. According to the Supervisor, he prefers to be the employee signing the official receipt to ensure that the fees are properly collected.

The County Auditor's Office requires for each official receipt to contain the initial or signature of the cashier collecting the funds to create an adequate audit trail.

Failure to ensure that the receipt contains the initials or signature of the employee collecting the funds may result in the loss or misuse of County funds.



HIDALGO COUNTY DISTRICT JUDGES

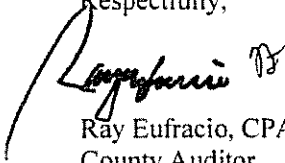
Recommendation:

Management should ensure that each official receipt contains the signature of the cashier collecting the funds. The Supervisor's initials can be documented next to the cashier's signature.

Please provide a written management response to the observations noted above by November 22, 2017.

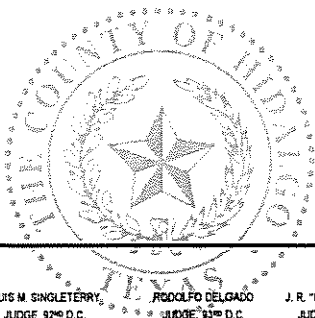
We would like to express our sincere appreciation to you and your staff for the courtesy, cooperation, and assistance provided to us during the cash count. If you have any questions or would like to schedule a meeting to discuss this cash count, please contact Letty Chavez, Compliance Audit Supervisor at (956) 318-2511, ext. 4651, Arcy B. Duran, CPA, Director of Audit, at ext. 4645, Linda Fong, First Assistant County 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, 83RD D.C.

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

ROSE GUERRA REYNA
JUDGE, 206TH D.C.

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

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

NOE GONZALEZ
JUDGE, 370TH D.C.
OVERSEER

LETICIA LOPEZ
JUDGE, 389TH D.C.

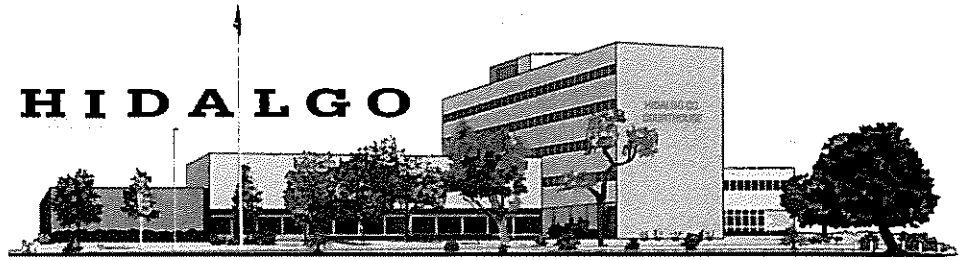
L. KENO VASQUEZ
JUDGE, 398TH D.C.

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

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

COUNTY of HIDALGO

HIDALGO COUNTY AUDITOR'S OFFICE
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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

November 8, 2017

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

Re: Cash Count
Audit No. 2017-61

Dear Mr. Olivarez:

We conducted a surprise cash count of the cash held at the Environmental Health Division-Restaurant Health Permit Section on October 23, 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 and the approved change fund. 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 \$425.00. 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 and the approved change fund of \$25.00. However, we noted that the system of internal controls for the collection and safeguarding of cash requires improvement as noted in the following observations.

Observation No. 1:

We noted that security cameras were not utilized where cash is receipted and safeguarded. According to staff, security cameras are only in the hallway of the planning department.

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

HIDALGO COUNTY DISTRICT JUDGES

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

RODOLFO DELGADO
JUDGE, 8TH D.C.

J. R. "BOBBY" FLORES
JUDGE, 12TH 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.

must be retained for the period of time determined by the investigating agency. Furthermore, a notice stating that an area is being monitored by a security camera must be posted at the entrance to the area being monitored. Failure to utilize security cameras increases the risk of loss or misuse of County funds.

Recommendation:

Management should ensure that security cameras are utilized where cash is received and safeguarded. Management should contact the Department of Budget and Management to request their assistance in obtaining funding for the purchase of security cameras.

Observation No. 2:

We noted during our review that a Daily Mail Collection Report (mail log) was not used. According to staff, the clerk responsible for opening the mail used to prepare a mail log but the practice was discontinued.

The County Auditor's Office requires that mail be opened promptly with two people present. Payments received through the mail should be recorded on the *Daily Mail Collection Report* (mail log). In addition, payments received through the mail should be processed on the same day they are received, in an area being monitored. Any exceptions should be brought to the attention of the supervisor, placed in a locked area, and processed on the next business day. The following procedures should be followed when processing mail:

- a. The person responsible for opening the mail should immediately endorse all checks/money orders with a restrictive endorsement stamp "For Deposit Only" and list them on the mail log before distribution to the cashier(s).
- b. The person responsible for opening the mail and listing incoming mail on the mail log should note the following on the mail log: date received; the name of the payer; check/money order number; and amount. The person responsible for noting this information should provide his/her signature on the "Prepared by" line of the mail log.
- c. The person responsible for issuing receipts should enter the receipt date and receipt number issued for the mail-in payment on the mail log.
- d. A person other than the person responsible for issuing receipts should verify that an official County receipt was issued for each incoming mail-in payment. The person conducting this verification should provide his/her signature on the mail log as acknowledgment of the verification.
- e. Receipts for payments received through the mail should be sent to the payer if a stamped, self-addressed envelope is included with the payment; otherwise, the department should place the copy of the payer's receipt in the applicable file.
- f. Checks received by a department for which the payee line is blank or made payable to another department may be stamped, restrictively endorsed, and deposited by the department when they are verified by a supervisor to be a proper payment to the department; otherwise, they must be returned to sender.

Failure to properly process mail-in payments may result in the loss or misuse of County funds.

Recommendation:

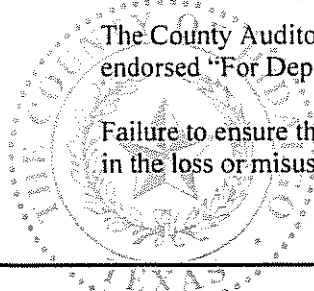
Management should ensure that a mail log is used to document all payments received through the mail. At a minimum, procedures noted above should be implemented.

Observation No. 3:

We noted during our review that a mail-in payment received on October 6, 2017 was not receipted and endorsed "For Deposit Only." According to staff, the payment had not been receipted since the restaurant permit was not approved; therefore, the check was going to be returned to the payer. We were informed that mail-in payments are receipted once a restaurant permit is approved.

The County Auditor's Office requires that all payments received be immediately receipted and restrictively endorsed "For Deposit Only."

Failure to ensure that mail-in payments are immediately receipted and endorsed "For Deposit Only" may result in the loss or misuse of County funds.



HIDALGO COUNTY DISTRICT JUDGES

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

RODOLFO DELGADO
JUDGE, 93RD D.C.

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

ROSE GUERRA REYNA
JUDGE, 208TH D.C.

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

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

NOE GONZALEZ
JUDGE, 370TH D.C.
OVERSEER

LETICIA LOPEZ
JUDGE, 389TH D.C.

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

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

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

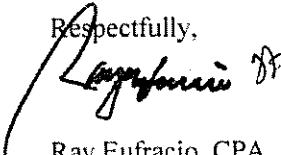
Recommendation:

Management should ensure that mail-in payments are immediately receipted and endorsed "For Deposit Only." If the restaurant permit is not approved, a refund request should be provided to the County Auditor's Office.

Please provide a written management response to the observations noted above by November 22, 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 County 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.

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JUDGE, 139TH D.C.

ROSE GUERRA REYNA
JUDGE, 298TH D.C.

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JUDGE, 275TH D.C.

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COUNTY of HIDALGO

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



EDINBURG, TEXAS 78539

November 8, 2017

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

Re: Cash Count
Report No. 2017-529

Dear Mr. Villarreal:

We conducted a surprise cash count of the cash held at the Alamo Motor Vehicle Substation on September 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 \$10,499.67. 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, change order form (request for change from financial institution via armored company), and the approved change fund of \$2,300.00. Cash on hand was \$2.00 over the total receipts issued (see Observation 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:

An unassigned cash bag contained \$102.00 instead of \$100.00 change fund causing a \$2.00 overage. According to the Substation Supervisor, the cash bag was assigned to an employee that was no longer employed. We were

HIDALGO COUNTY DISTRICT JUDGES

LUM M. SHOLETEERRY
JUDGE, 12TH D.C.

RODOLFO DELGADO
JUDGE, 13TH D.C.

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

ROSE GUERRA MEYNA
JUDGE, 20TH D.C.

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

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

MOE GONZALEZ
JUDGE, 37TH D.C.
OVERSEER

LETICIA LOPEZ
JUDGE, 38TH D.C.

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

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

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

informed that at the end of the day, each cashier separates the \$100.00 change fund prior to reconciling the collections; therefore, the \$2.00 overage had not been noticed. In addition, the reconciliation process is not witnessed or verified by a second individual. According to the Substation Supervisor, due to the small staff size and the limited amount of time, the supervisor is not able to witness or verify the cashiers' reconciliations. The \$2.00 was deposited on September 22, 2017.

The County Auditor's Office requires that cashiers reconcile the cash drawer against receipts issued and the change fund. The reconciliation must be witnessed by another person.

Failure to ensure that the collections and change fund is reconciled on a daily basis and witnessed and/or verified by a second individual may result in loss or misuse of County funds.

Recommendation:

Management should ensure that the collections and change fund is reconciled on a daily basis and witnessed and/or verified by a second individual.

Observation No. 2:

During the cash count, we observed that an individual not employed by the Motor Vehicle Office entered the cashier area/collection site. According to the Substation Supervisor, the individual was an employee of the Precinct 2 Community Recreational Center. All employees of the Precinct 2 Community Recreational Center have access to the Motor Vehicle Office by using keys and/or County badges.

The County Auditor's Office requires that access to the cashier area/collection site be limited to Motor Vehicle Office employees.

Failure to ensure that access to the Motor Vehicle Office is limited to Motor Vehicle employees may result in loss or misuse of County funds.

Recommendation:

Management should ensure that access to the cashier area/collection site is limited to Motor Vehicle Office employees. In addition, management should contact the IT Department and request access be removed from non-Motor Vehicle employees. Furthermore, a request should be made to Facilities Management that door locks be replaced.

Observation No. 3:

Procedures for the Scofflaw Program have not been properly implemented as follows:

1. The Scofflaw Release Form prescribed by the County Auditor's Office was not being utilized; instead an old Scofflaw Release Form prescribed by the Information Technology Department was used.
2. A copy of the signed "motion/order to dismiss" form was not attached to the Scofflaw Release Form.
3. The outstanding balance on a case was not zeroed out and a case disposition was not entered in Odyssey when the Scofflaw Release Form was accepted by the Motor Vehicle Division.

According to the Substation Supervisor, she was not aware that: a new Scofflaw Release Form was implemented; that a copy of the signed "motion/order to dismiss" form must be attached to the Scofflaw Release Form; and of the procedures for confirming the status of a case. The Substation Supervisor's understanding was that as long as the customer had a signed "Scofflaw Release Form," her staff was authorized to renew the registration.

On January 9, 2017, the County Auditor issued a letter to the Tax Assessor addressing the requirements that a dismissed case should meet prior to issuing a renewal of a motor vehicle registration. The letter states that if a case is dismissed, the District Attorney/Designee and the Justice of the Peace signature must be noted on the "motion/order to dismiss" form prior to issuance of the Scofflaw Release Form. The following requirements should be met whenever a case dismissal is presented:

- a. The "motion/order to dismiss" form may only be signed by the District Attorney/Designee or the Justice of the Peace if it has been pre-printed with the docket number and defendant's name.

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.

- b. The Scofflaw Release Form must be signed and sealed (approved) by the authorized representative of the court only after receipt of the "motion/order to dismiss" form.
- c. A copy of the signed "motion/order to dismiss" form must be attached to the Scofflaw Release Form.
- d. The outstanding balance must be zeroed out and a case disposition entered in *Odyssey* prior to approving the Scofflaw Release Form. The case disposition must agree to the disposition entered on the Scofflaw Release Form.
- e. The approved Scofflaw Release Form and proof of dismissal (i.e., insurance, inspection certificate, driver's license, motion/order to dismiss form, etc.) must be scanned and entered in *Odyssey*.

Failure to properly implement the procedures for the Scofflaw Program may result in the loss of County funds.

Recommendation:

Management should ensure that the procedures for the Scofflaw Program are properly implemented. Please see the letter entitled "Implementation of Revised Scofflaw Release Form and Procedures" dated January 9, 2017.

Observation No. 4:

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

- o Custody: Receives money, issues receipts, balances receipts against cash drawer, maintains a cash drawer, prepares the bank deposit, and has access to inventory of unused cash receipts
- o Authorization: Verify that voided original receipts are kept and reviewed
- o Recording: Prepare reports of cash received

According to staff, due to limited staff, segregation of duties is difficult to implement.

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, balancing receipts against the cash drawer, maintaining a cash drawer, preparing the bank deposit, and having access to inventory of unused cash receipts should be different from the individual responsible for verifying that voided original receipts are kept and reviewed. In addition, the individuals noted above should be different from the individual responsible for preparing reports of cash received.

Maintaining segregation of duties is especially challenging for units with a small number of employees. In these cases, it is important that management institute compensating controls to cover for the lack of a basic control. In an environment with a limited number of clerical and administrative personnel, management needs to be involved in documenting, reviewing, and approving transactions, reports, and reconciliations. Adequate and timely supervision is especially important in small departments, where limited personnel may inhibit a thorough segregation of duties.

Failure to 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 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. 5:

We noted that checks received for payment were made payable to either Hidalgo County Tax Assessor Pablo "Paul" Villarreal Jr., Pablo (Paul) Villarreal Jr. Assessor & Collector; or Pablo (Paul) Villarreal Jr. PCC. In addition, signs were posted for the public's view instructing them to make checks payable to "Pablo (Paul) Villarreal Jr. Tax Assessor & Collector.

HIDALGO COUNTY DISTRICT JUDGES

On March 7, 2016, the County Auditor issued a letter to the Tax Assessor requiring cashiers to verify that checks are made payable to the Elected or Public Official's title (i.e. Hidalgo County Tax Assessor/Collector) prior to accepting a check as payment. Pursuant to Local Government Code Sections 112.002 and 112.006, the county auditor has financial oversight for all county offices and may dictate the accounting procedures and internal controls to be implemented by each county office.

Failure to ensure that checks are made out to the Elected Official's title (i.e., Hidalgo County Tax Assessor/Collector) increases the risk of loss or misuse of County funds.

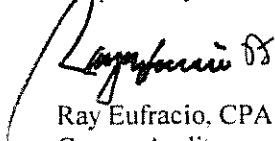
Recommendation:

Management should ensure that checks are made payable to the Elected Official's title (i.e., Hidalgo County Tax Assessor/Collector).

Please provide a written management response to the observations noted above by November 22, 2016.

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 Osvaldo Escamilla, Internal Auditor I, at (956) 318-2511, ext. 4647. Yvonne Torres, Revenue Audit Supervisor, at ext. 4642, Arcy B. Duran, Director of Audit, at ext. 4645, or me at ext. 4604.

Respectfully,



Ray Eufracio, CPA
County Auditor

cc: Valde Guerra, County Executive Officer
Santos Castilleja, Motor Vehicle Division Manager
Daisy Perez, Alamo Motor Vehicle Substation Supervisor
Honorable Gilberto Saenz, Hidalgo County Justice of the Peace Pct. 1, Pl. 1
Renan Ramirez, Chief Information Officer

HIDALGO COUNTY DISTRICT JUDGES

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

RODOLFO DELGADO
JUDGE, 93RD D.C.

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

ROSE GUERRA REYNA
JUDGE, 206TH D.C.

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

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

NDE GONZALEZ
JUDGE, 370TH D.C.
OVERSEER

LETICIA LOPEZ
JUDGE, 389TH D.C.

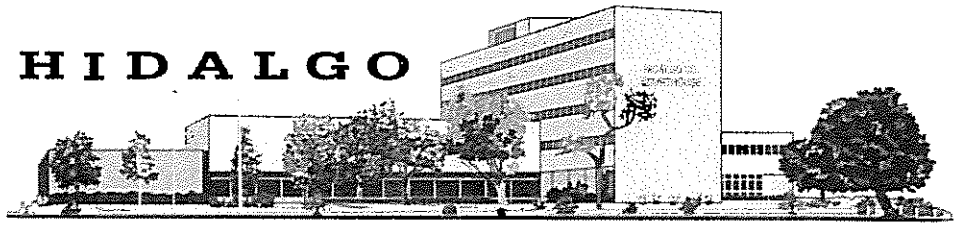
L. KENO VASQUEZ
JUDGE, 398TH D.C.

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

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

COUNTY of HIDALGO

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



EDINBURG, TEXAS 78539

November 6, 2017

Mr. Arnold K. Patrick, Director
Community Supervision and Corrections Department
3100 South Business Highway 281
Edinburg, TX 78539

Re: Cash Count
Report No. 2017-553

Dear Mr. Patrick:

We conducted a surprise cash count of the cash held at the Community Supervision and Corrections Department on September 27, 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 \$8,706.01. 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 and the approved change fund of \$200.00. However, we noted that the system of internal controls for the collection and safeguarding of cash requires improvement as noted in the following observations.

Observation No. 1:

We noted during our review that manual receipt book orders are not delivered by the vendor to the County Auditor's Office for proper safeguarding. According to staff, receipt books have always been delivered to the Community Supervision and Corrections Department for safeguarding. They are kept under lock and key and a log of books used and issued for the court service location is maintained by the clerk. In addition, receipt books are easily accessible in the event that the computer system goes down.

HIDALGO COUNTY DISTRICT JUDGES

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

RODOLFO DELGADO
JUDGE, 9th D.C.

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

ROSE GUERRA 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.

The County Auditor's Office requires that manual receipt books ordered by departments be delivered by the vendor to the County Auditor's Office for proper safeguarding. The manual receipt books will be issued to the departments by the County Auditor's Office, as needed.

Failure to ensure that manual receipt books are delivered by the vendor to the County Auditor's Office for proper safeguarding may increase the risk of loss or misuse of County funds.

Recommendation:

Management should ensure that manual receipt books are delivered by the vendor to the County Auditor's Office for proper safeguarding.

Observation No. 2:

Passwords to gain access to *FinTrak*, the financial accounting system, are not changed at least every 90 days. According to the Accountant, a compensating control established by department is limiting access to the number of users of the accounting module.

The Hidalgo County Information Technology (IT) Securities Policy requires that passwords be changed at least every 90 days.

Failure to change passwords may increase the risk of unauthorized access to *FinTrak*.

Recommendation:

Management should contact the software provider to inquire whether *FinTrak* may be programmed to prompt and require users to change passwords at least every 90 days. If this is not feasible, management should monitor that employees change their passwords at least every 90 days.

Observation No. 3:

We noted that during a shift change, the outgoing cashier failed to log out of *FinTrak*, the electronic receipting system. In addition, the incoming cashier failed to log in with her personal username and password and began taking in payments under the outgoing cashier's username. According to the Budget Director, failure to log out of *FinTrak* and the sharing of usernames and passwords was an oversight by staff.

The County Auditor's Office requires that cashiers log out of the electronic receipting system when a cash drawer is transferred from one cashier to another, even for a short period of time (i.e., shift change). In addition, the Information Technologies (IT) Securities Policy requires that username and passwords not be shared.

Failure to ensure that cashiers log out of *FinTrak* during a shift change and do not share usernames and passwords may increase the risk of unauthorized access to *FinTrak*.

Recommendation:

Management should ensure that cashiers log out of *FinTrak* during a shift change and do not share usernames and passwords.

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

In addition, please provide us with copies of updated written procedures and internal controls, if any, established by your department for the handling of cash and cash equivalent transactions by November 17, 2017. The written procedures manual should include, at a minimum, the following:

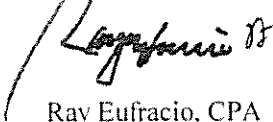
- a. An office organizational chart;
- b. Location of cash collection points;
- c. Types of collections made by each cash collection point;
- d. A list of those positions involved with the handling of cash, a description of their duties, training that will be provided, and description of how segregation 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.

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 meet regarding this cash count, please contact Araceli A. Guillen, Internal Auditor I, at ext. 4649, Yvonne Torres, Revenue Audit Supervisor, at ext. 4642, Arcy B. Duran, CPA, Director of Audit, at ext. 4645, or me at ext. 4604.

Respectfully,



Ray Eufrazio, CPA
County Auditor

cc: Valde Guerra, Commissioners Court Executive Officer

HIDALGO COUNTY DISTRICT JUDGES

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

RODOLFO DELGADO
JUDGE, 93RD D.C.

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

ROSE GUERRA REYNA
JUDGE, 206TH D.C.

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

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

NOE GONZALEZ
JUDGE, 370TH D.C.
OVERSEER

LETICIA LOPEZ
JUDGE, 389TH D.C.

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

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

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

COUNTY of HIDALGO

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



EDINBURG, TEXAS 78539

November 7, 2017

The Honorable Pablo (Paul) Villarreal, Jr., RTA
Hidalgo County Tax Assessor/Collector
2804 South Business Highway 281
Edinburg, TX 78539

Re: Cash Count
Audit No. 2017-557

Dear Mr. Villarreal:

We conducted a surprise cash count of the cash held at the Weslaco Tax Office on August 24, 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 \$10,962.49. Based on the results of our review, we have concluded that total cash on hand generally did reconcile to the total receipts issued for the day up to the time of the cash count and the approved change fund of \$300.00. However, we noted that the system of internal controls for the collection and safeguarding of cash requires improvement as noted in the following observations.

Observation No. 1:

Security cameras were not utilized in the vault where cash is safeguarded. According to the Substation Supervisor, management has not advised if additional cameras will be purchased due to budgetary constraints.

The County Auditor's Office recommends that security cameras be installed in areas where cash collections and receipts are received and safeguarded. Camera images must be stored on the type of media (e.g., digital recording box, tape, DVD, etc.) and retained for the period of time recommended by the Information Technology Department. If, however, the camera images are part of an ongoing investigation, they must be retained for the period of time determined by the investigating agency. Furthermore, a notice stating that an area is being monitored by a security camera must be posted at the entrance to the area being monitored.

HIDALGO COUNTY DISTRICT JUDGES

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

RODOLFO DELAUNDO
JUDGE, 8TH 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.

Failure to ensure that security cameras are utilized in all areas where cash is safeguarded increases the risk of loss or misuse of County funds.

Recommendation:

Management should ensure that security cameras are utilized in all areas where cash is safeguarded. Management should contact the Department of Budget and Management to request funding assistance to purchase the security cameras.

Observation No. 2:

We noted that checks received for payment were made payable to either Hidalgo County Tax Assessor Pablo "Paul" Villarreal Jr.; Pablo (Paul) Villarreal Jr. Assessor & Collector; or Pablo (Paul) Villarreal Jr. PCC. In addition, signs were posted for the public's view instructing them to make checks payable to "Pablo (Paul) Villarreal Jr. Tax Assessor & Collector." Furthermore, tax statements sent out to tax payers instruct payers to make checks payable to "Pablo (Paul) Villarreal Jr., PCC."

On March 7, 2016, the County Auditor issued a letter to the Tax Assessor requiring cashiers to verify that checks are made payable to the Elected or Public Official's title (i.e. Hidalgo County Tax Assessor/Collector) prior to accepting a check as payment. Pursuant to Local Government Code Sections 112.002 and 112.006, the county auditor has financial oversight for all county offices and may dictate the accounting procedures and internal controls to be implemented by each county office.

Failure to ensure that checks are made payable to the Elected Official's title (i.e., Hidalgo County Tax Assessor/Collector) increases the risk of loss or misuse of County funds.

Recommendation:

Management should ensure that checks are made out to the Elected Official's title (i.e., Hidalgo County Tax Assessor/Collector).

Observation No. 3:

A notice stating, "Make sure you receive an official County receipt when making payments at this office" was posted for the public's view. However, a copy of the official County receipt was not posted by the notice. We informed the Substation Supervisor to place a sample receipt next to or on the poster. According to the Substation Supervisor, the substation would be requesting a new sample of the tax receipt from the main office.

The County Auditor's Office requires departments to post a notice visible to the public stating "Make sure you receive an official County receipt when making payments at this office." A sample of each official County receipt issued by the department must be posted by the notice in order to indicate to the payee what he/she should expect to receive.

Failure to ensure that a copy of the official County receipt is posted by the notice stating "Make sure you receive an official County receipt when making payments at this office" increases the risk of loss or misuse of County funds.

Recommendation:

Management should ensure that a copy of the official County receipt is posted by the notice stating "Make sure you receive an official County receipt when making payments at this office."

Observation No. 4:

A notice stating, "Gifts, gratuities, and/or tips will not be accepted" was not posted for the public's view. According to the Substation Supervisor, the walls in the lobby had recently been repainted and the signage was more than likely removed by Building and Grounds employees. The Substation Supervisor will be requesting more signs from the Edinburg Office.

The County Auditor's Office requires departments to post a notice visible to the public stating "Gifts, gratuities, and/or tips will not be accepted." The notice must be posted in a place visible to the public near the cashiers.

Failure to ensure a notice is posted by the by the cashiers stating "Gifts, gratuities, and/or tips will not be accepted" increases the risk of loss of County funds.

HIDALGO COUNTY DISTRICT JUDGES

Recommendation:

Management should ensure that a notice stating "Gifts, gratuities, and/or tips will not be accepted" is posted in a place visible to the public near cashiers.

Please provide written management responses to the observations noted above by November 22, 2017.

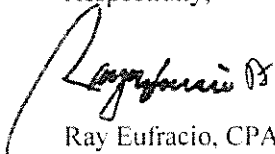
In addition, procedures established by your department for the handling of cash were previously provided to the Auditor's Office; however, the procedures did not address the following:

- a. Location of cash collection points;
- b. Types of collections made by each cash collection point;
- c. The training that will be provided at the collection point and description of how segregation of duties will be maintained;
- d. 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;
 6. Computer hardware and software used; and
- e. A schedule of how often deposits will be made.

Please provide our office with copies of the procedures listed above and any updated procedures, if applicable, by November 22, 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 Abigail Guajardo, MSA, Internal Auditor II, at (956) 318-2511, ext.4652, Yvonne Torres, Revenue Audit Supervisor, at ext. 4642, Arcy B. Duran, CPA, Director of Audit, at ext. 4645, or me at ext. 4604.

Respectfully,



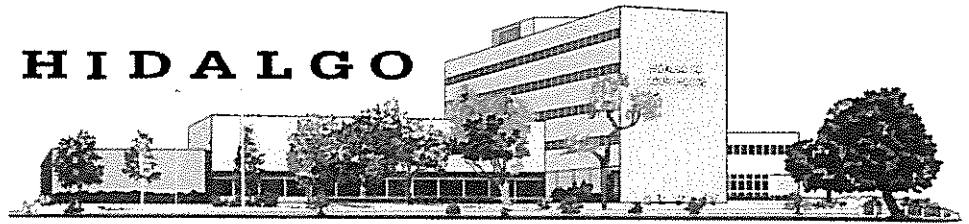
Ray Eufrazio, CPA
County Auditor

cc: Valde Guerra, Commissioners Court Executive Officer
Eva Mireles, Chief of Operations
Lucy Flores, Substation Supervisor

HIDALGO COUNTY DISTRICT JUDGES

COUNTY of HIDALGO

HIDALGO COUNTY AUDITOR'S OFFICE
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EDINBURG, TEXAS 78539

November 7, 2017

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

Re: Cash Count
Report No. 2017-559

Dear Mr. Villarreal:

We conducted a surprise cash count of the cash held at the Alamo Tax Office on September 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 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 \$1,274.72. Based on the results of our review, we have concluded that total cash on hand generally did reconcile to the total receipts issued for the day up to the time of the cash count and the approved change fund of \$300.00. However, we noted that the system of internal controls for the collection and safeguarding of cash requires improvement as noted in the following observations.

Observation No. 1:

During the cash count, we observed that an individual not employed by the Tax Office entered the cashier's area/collection site. According to the Substation Supervisor, the individual was an employee of the Precinct 2 Community Recreational Center. All employees of the Precinct 2 Community Recreational Center have access to the Tax Office by using keys and/or County badges.

HIDALGO COUNTY DISTRICT JUDGES

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

RODOLFO DELGADO
JUDGE, 13TH D.C.

J. P. "BOBBY" FLORES
JUDGE, 14TH D.C.

ROSE GUERRA REYNA
JUDGE, 20TH D.C.

AIAN R. PARTIDA
JUDGE, 23RD D.C.

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

NOE GONZALEZ
JUDGE, 37TH D.C.
OVERSEER

LETICIA LOPEZ
JUDGE, 38TH D.C.

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

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

RENÉE R. BETANCOURT
JUDGE, 44TH D.C.

The County Auditor's Office requires that access to the cashier area/collection site be limited to Tax Office employees.

Failure to ensure that access to the Tax Office substation is limited to Tax Office employees may result in loss or misuse of County funds.

Recommendation:

Management should ensure that access to the cashier area/collection site is limited to Tax Office employees. In addition, management should contact the IT Department and request access be removed from non- Tax Office employees. Furthermore, a request should be made to Facilities Management that door locks be replaced.

Observation No. 2:

We noted that checks received for payment were made payable to either Hidalgo County Tax Assessor Pablo "Paul" Villarreal Jr.; Pablo (Paul) Villarreal Jr. Assessor & Collector; or Pablo (Paul) Villarreal Jr. PCC. In addition, signs were posted for the public's view instructing them to make checks payable to "Pablo (Paul) Villarreal Jr. Tax Assessor & Collector." Furthermore, tax statements sent out to tax payers instruct payers to make checks payable to "Pablo (Paul) Villarreal Jr., PCC."

On March 7, 2016, the County Auditor issued a letter to the Tax Assessor requiring cashiers to verify that checks are made payable to the Elected or Public Official's title (i.e. Hidalgo County Tax Assessor/Collector) prior to accepting a check as payment. Pursuant to Local Government Code Sections 112.002 and 112.006, the county auditor has financial oversight for all county offices and may dictate the accounting procedures and internal controls to be implemented by each county office.

Failure to ensure that checks are made out to the Elected Official's title (i.e., Hidalgo County Tax Assessor/Collector) increases the risk of loss or misuse of County funds.

Recommendation:

Management should ensure that checks received are made payable to the Elected Official's title (i.e., Hidalgo County Tax Assessor/Collector).

Observation No. 3:

During the cash count we were informed that at 4:30 PM when the substation closes its doors, each cashier separates their \$100.00 change fund from their current day collections so it can be ready for use the following morning. This process is not witnessed or verified by a second individual. According to the Substation Supervisor, due to the small staff size and the limited amount of time, she is unable to witness or verify the process of separating the \$100.00 change fund from the current day's collections.

The County Auditor's Office requires that cashiers reconcile the cash drawer against receipts issued and the change fund on a daily basis. The reconciliation must be witnessed and/or verified by another person.

Failure to ensure that the daily reconciliation of the cash drawer and change fund is witnessed and/or verified by a second individual may result in loss or misuse of County funds.

Recommendation:

Management should ensure that the daily reconciliation of the cash drawer and change fund is witnessed and/or verified by a second individual.

Observation No. 4:

We noted during our review that segregation of duties over the handling of cash requires improvement. The Substation Supervisor performs the following incompatible duties:

- Custody: Receives collections, issues receipts, balances copies of receipts against the cash drawer, maintains a cash drawer, and prepares the bank deposit
- Recording: Prepares reports of cash received
- Authorization: Verifies that voided original receipts are kept and reviewed

According to the Substation Supervisor, segregation of duties is difficult to implement due to limited staff.

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

HIDALGO COUNTY DISTRICT JUDGES

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 collections, issuing receipts, balancing copies of receipts against the cash drawer, maintaining a cash drawer, and preparing bank deposits should be different from the individual responsible for preparing reports of cash received. In addition, the individuals noted above should be different from the individual responsible for 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 limited numbers 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:

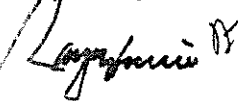
Management should ensure that incompatible duties are adequately segregated, such as those noted above. If incompatible duties cannot be adequately segregated, management should ensure that compensating controls are implemented.

Please provide a written management response to the observations noted above by November 22, 2017. In addition, please provide our office with copies of the procedures listed below and any updated procedures, if applicable, by November 22, 2017.

- a. Location of cash collection points;
- b. Types of collections made by each cash collection point;
- c. The training that will be provided at the collection point and description of how segregation of duties will be maintained;
- d. 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;
 6. Computer hardware and software used; and
- e. A schedule of how often deposits will be made.

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 Abigail Guajardo, MSA, Internal Auditor II, at (956) 318-2511, ext. 4652, Yvonne Torres, Revenue Audit Supervisor, at ext. 4642, Arcy B. Duran, CPA, Director of Audit, at ext. 4645, or me at ext. 4604.

Respectfully,



Ray Eufrazio, CPA
County Auditor

cc: Eva Mireles, Chief of Operations
Daisy Perez, Substation Supervisor
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

November 7, 2017

The Honorable Pablo (Paul) Villarreal, Jr., RTA
Hidalgo County Tax Assessor/Collector
2804 South Business Highway 281
Edinburg, TX 78539

Re: Cash Count
Audit No. 2017-561

Dear Mr. Villarreal:

We conducted a surprise cash count of the cash held at the Mission Tax Office on September 5, 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 \$37,504.90. 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 and the approved change fund of \$300.00. However, we noted that the system of internal controls for the collection and safeguarding of cash requires improvement as noted in the following observations.

Observation No. 1:

Security cameras were not utilized in the vault or in the Head Cashier's Office where collections are reconciled and safeguarded. According to staff, security cameras have not been installed due to budgetary constraints.

The County Auditor's Office recommends that security cameras be installed in areas where cash collections and receipts are received and safeguarded. Camera images must be stored on the type of media (e.g., digital recording box, tape, DVD, etc.) and retained for the period of time recommended by the Information Technology Department. If, however, the camera images are part of an ongoing investigation, they must be retained for the period of time determined by the investigating agency. Furthermore, a notice stating that an area is being monitored by a security camera must be posted at the entrance to the area being monitored.

HIDALGO COUNTY DISTRICT JUDGES

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

RODOLFO DELGADO
JUDGE, 13TH D.C.

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

ROSE GUERRA REYNA
JUDGE, 20TH D.C.

JUAN R. PARTIDA
JUDGE, 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.

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

Failure to ensure that security cameras are utilized in all areas where cash is safeguarded increases the risk of loss or misuse of County funds.

Recommendation:

Management should ensure that security cameras are utilized in all areas where cash is safeguarded. Management should contact the Department of Budget and Management to request funding assistance to purchase the security cameras.

Observation No. 2:

We noted that checks received for payment were made payable to either Hidalgo County Tax Assessor Pablo "Paul" Villarreal Jr.; Pablo (Paul) Villarreal Jr. Assessor & Collector; or Pablo (Paul) Villarreal Jr. PCC. In addition, signs were posted for the public's view instructing them to make checks payable to "Pablo (Paul) Villarreal Jr. Tax Assessor & Collector." Furthermore, tax statements sent out to tax payers instruct payers to make checks payable to "Pablo (Paul) Villarreal Jr., PCC."

On March 7, 2016, the County Auditor issued a letter to the Tax Assessor requiring cashiers to verify that checks are made payable to the Elected or Public Official's title (i.e. Hidalgo County Tax Assessor/Collector) prior to accepting a check as payment. Pursuant to Local Government Code Sections 112.002 and 112.006, the county auditor has financial oversight for all county offices and may dictate the accounting procedures and internal controls to be implemented by each County office.

Failure to ensure that checks are made payable to the Elected Official's title (i.e., Hidalgo County Tax Assessor/Collector) increases the risk of loss or misuse of County funds.

Recommendation:

Management should ensure that checks are made out to the Elected Official's title (i.e., Hidalgo County Tax Assessor/Collector).

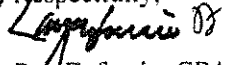
Please provide written management responses to the observations noted above by November 22, 2017. In addition, procedures established by your department for the handling of cash were previously provided to the County Auditor's Office; however, the procedures did not address the following:

- a. Location of cash collection points;
- b. Types of collections made by each cash collection point;
- c. The training that will be provided at the collection point and description of how segregation of duties will be maintained;
- d. 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; and
- e. A schedule of how often deposits will be made.

Please provide our office with copies of the procedures listed above and any updated procedures, if applicable, by November 22, 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, please contact Marissa Castillo, Internal Auditor II, at (956) 318-2511, ext.4650, Yvonne Torres, Revenue Audit Supervisor, ext. 4642, Arcy B. Duran, CPA, Director of Audit, at ext. 4645, or me at ext.4604.

Respectfully,


Ray Eufrazio, CPA
County Auditor

cc: Eva Mireles, Chief of Operations
Norma L. Ochoa, Substation Supervisor
Valde Guerra, Commissioners Court Executive Officer

HIDALGO COUNTY DISTRICT JUDGES