

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

December 19, 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
Mr. Eduardo Olivarez, Chief Administrator Officer Hidalgo County Health and Human Services Department	\$ 35,120.00	September 2017 Monthly Report
Mr. Homero Garza, Fire Marshal	\$ 9,915.00	September 2017 Monthly Report
Mr. T.J. Arredondo, Director of Planning	\$ 12,385.00	September 2017 Monthly Report
The Hon. Martin Cantu, Constable Precinct No. 2	\$ 8,162.50	September 2017 Monthly Report
The Hon. Lazaro Gallardo Jr, Constable Precinct No. 3	\$ 22,365.00	September 2017 Monthly Report
The Hon. Atanacio Gaitan, Constable Precinct No. 4	\$ 1,080.00	September 2017 Monthly Report
The Hon. Eduardo Cantu, Commissioner Precinct No. 2	\$ 7,925.00	September 2017 Monthly Report/ Sanitation Program
The Hon. Joe M. Flores, Commissioner Precinct No. 3	\$ 38,550.00	August 2017 Monthly Report/ Sanitation Program
The Hon. Joe M. Flores, Commissioner Precinct No. 3	\$ 35,875.00	September 2017 Monthly Report/ Sanitation Program
The Hon. Joe M. Flores, Commissioner Precinct No. 3	\$ 38,025.00	October 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
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 September 2017
Mr. Homero Garza, Fire Marshal	Review of Monthly Fees Report and Supporting Documentation for the month of September 2017
Mr. T.J. Arredondo, Director of Planning	Review of the Planning department's Monthly Fees Report for the month of September 2017
The Hon. Martin Cantu, Constable Precinct No. 2	Review of Monthly Fees Report and Supporting Documentation for the month of September 2017
The Hon. Lazaro Gallardo Jr, Constable Precinct No. 3	Review of Monthly Fees Report and Supporting Documentation for the month of September 2017
The Hon. Atanacio Gaitan, Constable Precinct No. 4	Review of Monthly Fees Report and Supporting Documentation for the month of September 2017

HIDALGO COUNTY DISTRICT JUDGES

LUIS M. SINGLETERRY
JUDGE, 52ND D.C.

RODOLFO DELGADO
JUDGE, 83RD D.C.

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

ROSE GUERRA REYNA
JUDGE, 206TH D.C.

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

MARIO E. RAMIREZ, JR.
JUDGE, 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.

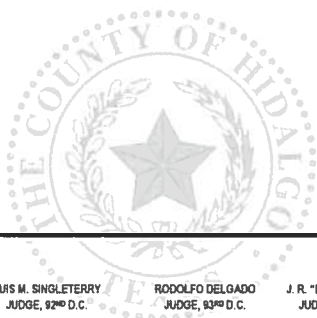
RENEE R. BETANCOURT
JUDGE, 449TH D.C.

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 September 2017
The Hon. Joe M. Flores, Commissioner Precinct No. 3	Review of the Precinct 3 Sanitation Program Monthly Fees Report and Supporting Documentation for the months of August 2017 through October 2017
The Hon. Eddie Guerra, Hidalgo County Sheriff	Review of Sheriff's Inmate Trust Financial Statements for the month ending August 31, 2017
The Hon. Eddie Guerra, Hidalgo County Sheriff	Review of Sheriff's "B" Account Financial Statements for the months ended August 31, 2017 and September 30, 2017
The Hon. Eddie Guerra, Hidalgo County Sheriff	Review of Sheriff's Investigation Fund Financial Statements for the months of August 2017 and September 2017
The Hon. Eddie Guerra, Hidalgo County Sheriff	Review of Sheriff's Regular Trust Fund Financial Statements for the months ended July 31, 2017 and August 31, 2017
The Hon. Ricardo Rodriguez, Jr., Criminal District Attorney	Review of Hot Checks Processing Fees Report and Supporting Documentation for the months of August 2017 and September 2017
The Hon. Laura Hinojosa, Hidalgo County District Clerk	Review of the Monthly Fees Report and Supporting Documentation for the months of August 2017 and September 2017
The Hon. Pablo Villarreal, Jr., RTA Hidalgo County Tax Assessor/Collector	Review of Delinquent Tax Attorney Payment Request – October 2017 Report No. 2017-68
The Hon. Eddie Guerra, Hidalgo County Sheriff	Jail Commissary Audit-Audit No. 2018-01
The Hon. Eduardo Cantu, Commissioner Precinct No. 2	Pharr Sanitation Office – Cash Count Report No. 2017-63
The Hon. Joe M. Flores, Commissioner Precinct No. 3	Sanitation Office – Cash Count Report No. 2017-67
The Hon. Martin Cantu, Constable Precinct No. 2	Cash Count Report No. 2017-64
The Hon. Lazaro Gallardo Jr, Constable Precinct No. 3	Cash Count Report No. 2017-71
Ms. Angie Chapa, Law Librarian	Cash Count Audit No. 2017-72
Mr. T.J. Arredondo, Director of Planning	Mission Office – Cash Count Report No. 2017-66
The Hon. Pablo Villarreal, Jr., RTA Hidalgo County Tax Assessor/Collector	San Juan Motor Vehicle Substation Cash Count Report No. 2017-530
Mr. Eduardo Olivarez, Chief Administrator Officer Hidalgo County Health and Human Services Department	Edinburg Health Clinic Cash Count Report No. 2017-548
The Hon. Pablo Villarreal, Jr., RTA Hidalgo County Tax Assessor/Collector	Edinburg Tax Office Audit No. 2017-558

Respectfully,

Maria A. Duran
Maria Arcilia Duran, 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, 138TH D.C.

ROSE GUERRA REYNA
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JUDGE, 275TH D.C.

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

NDE GONZALEZ
JUDGE, 378TH D.C.
OVERSEER

LETICIA LOPEZ
JUDGE, 389TH D.C.

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JUDGE, 398TH D.C.

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

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

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

Part I: RECAP OF COLLECTIONS

A. TOTAL CASH COLLECTED

\$35,120.00

1. ON-SITE SEWAGE DISPOSAL INSPECTION PERMIT FEES

a. INSTALLATION PERMIT FEE

1. EDINBURG	<u>\$14,110.00</u>
2. MISSION	<u>\$-</u>
3. WESLACO	<u>\$-</u>

\$14,110.00

b. FINAL INSPECTION PERMIT FEE

1. EDINBURG	<u>\$9,960.00</u>
2. MISSION	<u>\$-</u>
3. WESLACO	<u>\$-</u>

\$9,960.00

2. RESTAURANT INSPECTION FEE

\$11,050.00

3. FOOD HANDLER'S CERTIFICATE FEES

\$-

4. MOBILE UNIT DECAL FEES

\$-

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

\$35,120.00

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

Name of Fee Collected	Fee Amt.	Statute Ref.	# Issued	GL Account Number	Amount Collected
LOCAL FEES					
Installation Permit Fee	\$75	HSC § 366.001 (A)	166	1100-345-21-340-000-0-000	<u>\$12,450.00</u>
Final Inspection Permit Fee	\$60	HSC § 366.001 (A)	166	1100-345-25-340-000-0-000	<u>\$9,960.00</u>
Restaurant Inspection Fee	\$150, \$125, \$100	HSC § 437.012	108	1100-345-22-340-000-0-000	<u>\$11,050.00</u>
Food Handler's Certificate Fee	\$10	HSC § 438.047	0	1100-345-23-340-001-0-000	<u>\$-</u>
Mobile Unit Decal Fee	\$5	HSC § 121.006 (a)	0	1100-345-24-340-000-0-000	<u>\$-</u>

STATE FEES

TCEQ Waste Water Fee	\$10	HSC § 367.010	166	1100-207-20-000-002-0-000	<u>\$1,660.00</u>
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TOTAL AMOUNT DUE TO THE COUNTY TREASURER:

\$35,120.00

variance should => "0"

Roberto Serna

PREPARED BY

10-4-17

DATE

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

10-4-17

DATE

HEALTH DEPARTMENT DIRECTOR

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

HIDALGO COUNTY AUDITOR'S OFFICE

APPROVED BY: [Signature]

DATE: 11/11/17

RECEIVED BY
COUNTY AUDITOR
5 PM 4 18

2017

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HIDALGO COUNTY FIRE MARSHAL MONTHLY REPORT FOR THE MONTH OF SEPTEMBER

pbc

	APPLICANT	RECEIPT	Cash	Check	MO	TYPE OF	TREASURER	AMOUNTS DUE TO
DATE	NAME	NUMBER				SERVICE	RECEIPT	COUNTY
09/01/17	JUAN SALINAS	16363 ^Δ	X ^Δ			BURN PERMIT ^Δ	214528 ^Δ	\$25.00 ^Δ
09/01/17	PETE MORENO	16364 ^Δ	X ^Δ			BURN PERMIT ^Δ	214528 ^Δ	\$25.00 ^Δ
09/01/17	JOSE QUIROZ	16365 ^Δ	X ^Δ			COMMERCIAL BURN PERMIT ^Δ	214528 ^Δ	\$100.00 ^Δ
09/01/17	EUSTAQUIO CANTU	16366 ^Δ	X ^Δ			BURN PERMIT ^Δ	214528 ^Δ	\$25.00 ^Δ
09/01/17	CLAUDIA GONZALEZ	16367 ^Δ	X ^Δ			BURN PERMIT ^Δ	214528 ^Δ	\$25.00 ^Δ
09/01/17	BILL OVERSTREET	16368 ^Δ	X ^Δ			BURN PERMIT ^Δ	214528 ^Δ	\$25.00 ^Δ
09/01/17	JACOB FARIAS	16369 ^Δ	X ^Δ			BURN PERMIT ^Δ	214528 ^Δ	\$25.00 ^Δ
09/01/17	DANIEL CHAVEZ	16370 ^Δ		X ^Δ		BURN PERMIT ^Δ	214528 ^Δ	\$25.00 ^Δ
09/01/17	OLGA SALINAS	16371 ^Δ	X ^Δ			BURN PERMIT ^Δ	214528 ^Δ	\$25.00 ^Δ
09/05/17	ANGELICA GOMEZ	16372 ^Δ	X ^Δ			BURN PERMIT ^Δ	214529 ^Δ	\$25.00 ^Δ
09/05/17	JOSE GARCIA	16373 ^Δ	X ^Δ			BURN PERMIT ^Δ	214529 ^Δ	\$25.00 ^Δ
09/05/17	ELIZABETH MOYA	16374 ^Δ	X ^Δ			BURN PERMIT ^Δ	214529 ^Δ	\$25.00 ^Δ
09/05/17	HORACIO CANALES	16375 ^Δ	X ^Δ			BURN PERMIT ^Δ	214529 ^Δ	\$25.00 ^Δ
09/05/17	ROBERTO QUINTANILLA	16376 ^Δ	X ^Δ			BURN PERMIT ^Δ	214529 ^Δ	\$25.00 ^Δ
09/05/17	WELDON GLENN BELL	16377 ^Δ		X ^Δ		COMMERCIAL BURN PERMIT ^Δ	214529 ^Δ	\$100.00 ^Δ
09/06/17	JUAN L. CALLAR	16378 ^Δ	X ^Δ			BURN PERMIT ^Δ	214530 ^Δ	\$25.00 ^Δ
09/06/17	OMAR JIMENEZ	16379 ^Δ	X ^Δ			BUSINESS OCCUPANCY ^Δ	214530 ^Δ	\$75.00 ^Δ
09/06/17	GUSTAVO CABRERA	16380 ^Δ	X ^Δ			BURN PERMIT ^Δ	214530 ^Δ	\$25.00 ^Δ
09/06/17	HAROLD SATTERLEE	16381 ^Δ	X ^Δ			COMMERCIAL BURN PERMIT ^Δ	214530 ^Δ	\$100.00 ^Δ
09/06/17	ANASTACIO FARIAS	16382 ^Δ	X ^Δ			BURN PERMIT ^Δ	214530 ^Δ	\$25.00 ^Δ
09/06/17	SOCORRO OCHOA	16383 ^Δ	X ^Δ			BURN PERMIT ^Δ	214530 ^Δ	\$25.00 ^Δ

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09/06/17	BILLIE CARY	16384		X		BURN PERMIT	214530	\$25.00
09/06/17	RITZ & RAY ENTERPRISES	16385	X			BUSINESS OCCUPANCY	214530	\$75.00
09/07/17	EUSTORGIO GALLEGOS	16386	X			BURN PERMIT	214703	\$25.00
09/07/17	ANITA PEÑA	16387	X			DUPLICATE PERMIT	214703	\$5.00
09/07/17	JUAN REYES	16388	X			BURN PERMIT	214703	\$25.00
09/07/17	ELEAZAR NAVEJAR	16389	X			BURN PERMIT	214703	\$25.00
09/07/17	GASPAR DAVILA	16390	X			BURN PERMIT	214703	\$25.00
09/07/17	JUAN REYES	16391	X			BURN PERMIT	214703	\$25.00
09/07/17	ROSALINDA OLIVO	16392		X		BURN PERMIT	214703	\$25.00
09/07/17	JUAN ZAPATERO	16393	X			COMMERCIAL BURN PERMIT	214703	\$100.00
09/08/17	LORENZO LARA	16394	X			BURN PERMIT	214704	\$25.00
09/08/17	FREDIBERTO HERNANDEZ	16395	X			BURN PERMIT	214704	\$25.00
09/08/17	EFRAIN DE LA ROSA	16396	X			BURN PERMIT	214704	\$25.00
09/08/17	CLAUDIA MONTELONGO	16397	X			DUPLICATE PERMIT	214704	\$5.00
09/08/17	GUADALUPE QUINTERO	16398		X		BURN PERMIT	214704	\$25.00
09/08/17	RAFAEL CASAS	16399	X			BURN PERMIT	214704	\$25.00
09/08/17	ROSALIO ORTEGA	16400	X			BURN PERMIT	214704	\$25.00
09/11/17	SERGIO CANTU	16401	X			BURN PERMIT	214705	\$25.00
09/11/17	JOSE SILVA	16402	X			BURN PERMIT	214705	\$25.00
09/11/17	FRANCISCO CASTAÑEDA	16403	X			BURN PERMIT	214705	\$25.00
09/11/17	SANTIAGO MARTINEZ	16404	X			BURN PERMIT	214705	\$25.00
09/11/17	LYDIA ELIZONDO	16405	X			BURN PERMIT & COMMERCIAL BURN PERMIT	214705	\$125.00
09/11/17	INOCENCIO PEÑA	16406	X			BURN PERMIT	214705	\$25.00
09/11/17	JOSE A. VELA	16407	X			BURN PERMIT	214705	\$25.00
09/11/17	SAN JUANITA GUAJARDO	16408	X			BURN PERMIT	214705	\$25.00

09/12/17	JOSE SALINAS	16409	X			BURN PERMIT	214893	\$25.00
09/12/17	RIGOBERTO GONZALEZ	16410	X			BURN PERMIT	214893	\$25.00
09/12/17	JOSE A. SANEZ	16411		X		COMMERCIAL BURN PERMIT	214893	\$100.00
09/12/17	GUMARO GONZALEZ	16412	X			BURN PERMIT	214893	\$25.00
09/12/17	RAUL SALINAS	16413		X		BURN PERMIT	214893	\$25.00
09/13/17	VOID	16414	VOID	VOID	VOID	VOID	214895	VOID
09/13/17	JIM STALTSKY	16415		X		BURN PERMIT & COMMERCIAL BURN PERMIT	214895	\$125.00
09/13/17	LAURA GARCIA	16416		X		BUSINESS OCCUPANCY	214895	\$75.00
09/13/17	LITTLE STEPS LEARNING CENTER	16417	X			BUSINESS OCCUPANCY	214895	\$75.00
09/13/17	PRIMITIVA CASTORENA	16418	X			BUSINESS OCCUPANCY	214895	\$75.00
09/13/17	PALOMA ESQUIVEL	16419	X			BUSINESS OCCUPANCY	214895	\$75.00
09/13/17	ARTURO CASAS	16420		X		FIRE PROTECTION SYSTEMS PERMIT	214895	\$150.00
09/13/17	GEORGE ELIZONDO	16421	X			BUSINESS OCCUPANCY	214895	\$75.00
09/13/17	ANGELA DIAZ	16422	X			BUSINESS OCCUPANCY	214895	\$75.00
09/13/17	DOLORES PAGE	16423		X		BUSINESS OCCUPANCY	214895	\$75.00
09/13/17	ENRIQUE HERNANDEZ	16424	X			BURN PERMIT	214895	\$25.00
09/13/17	BENITO R. ALVARADO	16425	X			BURN PERMIT	214895	\$25.00
09/13/17	LUDIVINA LAREDO	16426			X	BUSINESS OCCUPANCY	214895	\$75.00
09/13/17	ORLANDO RESENDEZ	16427	X			BUILDING PERMIT	214895	\$200.00
09/13/17	MONICA AVITA	16428	X			BUSINESS OCCUPANCY	214895	\$75.00
09/13/17	JESUS ARGUELLES	16429	X			BUSINESS OCCUPANCY	214895	\$75.00
09/13/17	RUBEN GARCIA	16430	X			BURN PERMIT	214895	\$25.00
09/13/17	JUANITA GARCIA	16431	X			BUSINESS OCCUPANCY	214895	\$75.00
09/13/17	JUAN GUEVARA	16432		X		BUSINESS OCCUPANCY	214895	\$75.00
09/13/17	LETICIA ALANIS	16433	X			COMMERCIAL BURN PERMIT	214895	\$100.00

09/13/17	JOSE MANUEL ARRIAGA	16434 ⁴	X ⁴			BUSINESS OCCUPANCY ⁴	214895 ⁴	\$75.00 ⁴
09/13/17	MONICA AVITA	16435 ⁴	X ⁴			BUSINESS OCCUPANCY ⁴	214895 ⁴	\$75.00 ⁴
09/13/17	ADA R. SALAZAR	16436 ⁴	X ⁴			BUSINESS OCCUPANCY ⁴	214895 ⁴	\$75.00 ⁴
09/13/17	ANTONIA RAMIREZ	16437 ⁴	X ⁴			BURN PERMIT ⁴	214895 ⁴	\$25.00 ⁴
09/13/17	RENE OVALLE	16438 ⁴		X ⁴		BURN PERMIT ⁴	214895 ⁴	\$25.00 ⁴
09/13/17	BERTHA GRACIA	16439 ⁴		X ⁴		BURN PERMIT ⁴	214895 ⁴	\$25.00 ⁴
09/13/17	TIWANA SINGH	16440 ⁴	X ⁴			BURN PERMIT ⁴	214895 ⁴	\$25.00 ⁴
09/13/17	PLACIDA VELASQUEZ	16441 ⁴	X ⁴			BUSINESS OCCUPANCY ⁴	214895 ⁴	\$75.00 ⁴
09/13/17	ALEJANDRA ANGUIANO	16442 ⁴	X ⁴			BUSINESS OCCUPANCY ⁴	214895 ⁴	\$75.00 ⁴
09/13/17	MIKE CASTILLO	16443 ⁴	X ⁴			BURN PERMIT ⁴	214895 ⁴	\$25.00 ⁴
09/13/17	JOB GUERRA	16444 ⁴	X ⁴			BURN PERMIT ⁴	214895 ⁴	\$25.00 ⁴
09/14/17	JUAN GUAJARDO	16445 ⁴		X ⁴		BURN PERMIT ⁴	214896 ⁴	\$25.00 ⁴
09/14/17	MARK GOLDAMMER	16446 ⁴	X ⁴			BURN PERMIT ⁴	214896 ⁴	\$25.00 ⁴
09/14/17	APOLONIO ORTIZ	16447 ⁴	X ⁴			BURN PERMIT ⁴	214896 ⁴	\$25.00 ⁴
09/14/17	SHEA DERBIN	16448 ⁴		X ⁴		COMMERCIAL BURN PERMIT X's 2 ⁴	214896 ⁴	\$200.00 ⁴
09/15/17	RODOLFO DURAN	16449 ⁴	X ⁴			BURN PERMIT ⁴	215068 ⁴	\$25.00 ⁴
09/15/17	GUADALUPE GARCIA	16450 ⁴	X ⁴			BURN PERMIT ⁴	215068 ⁴	\$25.00 ⁴
09/15/17	RUBEN QUINTERO	16451 ⁴	X ⁴			COMMERCIAL BURN PERMIT ⁴	215068 ⁴	\$100.00 ⁴
09/15/17	DAVID GONZALEZ	16452 ⁴	X ⁴			DUPLICATE PERMIT ⁴	215068 ⁴	\$5.00 ⁴
09/15/17	SOTERO CIENEGA	16453 ⁴	X ⁴			BURN PERMIT ⁴	215068 ⁴	\$25.00 ⁴
09/15/17	ARTURO MARQUEZ	16454 ⁴		X ⁴		BURN PERMIT ⁴	215068 ⁴	\$25.00 ⁴
09/15/17	ALICIA TIJERINA	16455 ⁴	X ⁴			BURN PERMIT ⁴	215068 ⁴	\$25.00 ⁴
09/15/17	ISMAEL GASPAR	16456 ⁴	X ⁴			BURN PERMIT ⁴	215068 ⁴	\$25.00 ⁴
09/15/17	MIGUEL CANTU	16457 ⁴	X ⁴			BURN PERMIT ⁴	215068 ⁴	\$25.00 ⁴
09/15/17	ARMANDO VALDEZ	16458 ⁴	X ⁴			COMMERCIAL BURN PERMIT ⁴	215068 ⁴	\$100.00 ⁴

09/15/17	GLORIA R. VELA	16459		X		BURN PERMIT	215068	\$25.00
09/18/17	IDA STEINDEL	16460		X		BURN PERMIT	215069	\$25.00
09/18/17	DANNY CANTU	16461		X		BURN PERMIT	215069	\$25.00
09/18/17	ALFREDO REYES	16462	X			BURN PERMIT	215069	\$25.00
09/18/17	ESMERALDA IBARRA	16463	X			BURN PERMIT	215069	\$25.00
09/18/17	JUANITA HERNANDEZ	16464	X			BURN PERMIT	215069	\$25.00
09/18/17	NICOLAS PIÑA JR.	16465	X			BURN PERMIT	215069	\$25.00
09/18/17	DENIS SOLIS	16466		X		BURN PERMIT	215069	\$25.00
09/18/17	JOSE J. MOLINA	16467	X			BURN PERMIT	215069	\$25.00
09/18/17	JOSEFINA GONZALEZ	16468	X			BURN PERMIT	215069	\$25.00
09/18/17	MARTIRIANO ALANIZ	16469	X			BURN PERMIT	215069	\$25.00
09/18/17	MARIA E. ROJAS	16470	X			COMMERCIAL BURN PERMIT	215069	\$100.00
09/19/17	CAROL COURTAWAY	16471	X			BURN PERMIT	215070	\$25.00
09/19/17	JUAN ORTIZ	16472	X			BURN PERMIT	215070	\$25.00
09/19/17	JOSE GUERRERO JR.	16473	X			BURN PERMIT	215070	\$25.00
09/19/17	ELVIRA CUEVAS	16474		X		BUSINESS OCCUPANCY	215070	\$75.00
09/19/17	MIKE ESTRADA	16475	X			BURN PERMIT	215070	\$25.00
09/20/17	IGNACIO R. TORRES	16476		X		BUSINESS OCCUPANCY	215071	\$75.00
09/20/17	CLAUDIA FLORES	16477		X		BUSINESS OCCUPANCY	215071	\$75.00
09/20/17	JONATHAN MARTINEZ	16478	X			BUSINESS OCCUPANCY	215071	\$75.00
09/20/17	ALLIANCE SPECIALIZED SYSTEMS	16479		X		FIRE PROTECTION SYSTEMS PERMIT	215071	\$150.00
09/20/17	ROGELIO PEÑA	16480		X		BURN PERMIT	215071	\$25.00
09/20/17	AMELIA NARVAEZ	16481	X			BURN PERMIT	215071	\$25.00
09/20/17	RUBY DIAZ	16482	X			BUILDING PERMIT	215071	\$200.00
09/20/17	YESMIN GONZALEZ	16483	X			BUILDING PERMIT	215071	\$200.00

09/20/17	THE FUN OF LEARNING MONTESSORI	16484		X		BUSINESS OCCUPANCY	215071	\$75.00
09/20/17	SANDY'S LEARNING CENTER	16485	X			BUSINESS OCCUPANCY	215071	\$75.00
09/20/17	MONTE CRISTO LEARNING CENTER	16486		X		BUSINESS OCCUPANCY	215071	\$75.00
09/20/17	NORA ELIA MORALES	16487	X			BURN PERMIT	215071	\$25.00
09/20/17	MARIA MORA	16488	X			BUSINESS OCCUPANCY	215071	\$75.00
09/20/17	ENEREIDA MONTENEGRO	16489	X			BUSINESS OCCUPANCY	215071	\$75.00
09/20/17	YOLANDA PEREZ	16490		X		BURN PERMIT	215071	\$25.00
09/20/17	RICARDO LOPEZ	16491		X		BUILDING PERMIT	215071	\$200.00
09/20/17	RAFAELA VILLASANA	16492	X			BUSINESS OCCUPANCY	215071	\$75.00
09/20/17	YOLANDA LOPEZ	16493	X			BURN PERMIT	215071	\$25.00
09/20/17	RAMON SAENZ	16494	X			BUILDING PERMIT	215071	\$200.00
09/20/17	LAURA J. SALINAS	16495	X			BUSINESS OCCUPANCY	215071	\$75.00
09/20/17	ROSA M. RIVERA	16496	X			BURN PERMIT	215071	\$25.00
09/20/17	JESUS CANTU	16497	X			BURN PERMIT	215071	\$25.00
09/21/17	GLORIA GARES	16498	X			BURN PERMIT	215364	\$25.00
09/21/17	RENE GUERRA	16499		X		BURN PERMIT	215364	\$25.00
09/21/17	MELISSA VILLARREAL	16500		X		COMMERCIAL BURN PERMIT X's 2	215364	\$200.00
09/21/17	GEORGE MEJIA	16501	X			BURN PERMIT	215364	\$25.00
09/21/17	AHSAN KHIZAR	16502		X		BURN PERMIT	215364	\$25.00
09/21/17	REYMUNDO CHAPA	16503	X			BURN PERMIT	215364	\$25.00
09/21/17	MARIA C. RODRIGUEZ	16504	X			BURN PERMIT	215364	\$25.00
09/21/17	ROBERT MARTINEZ	16505		X		COMMERCIAL BURN PERMIT	215364	\$100.00
09/22/17	SATURNINO SALAS	16506	X			BURN PERMIT	215366	\$25.00
09/22/17	TIMOTEO GARCIA	16507	X			BURN PERMIT	215366	\$25.00
09/22/17	JOSE LUIS TREVIÑO	16508	X			BURN PERMIT	215366	\$25.00

09/22/17	OVIDIO REYES	16509	X			BURN PERMIT	215366	\$25.00
09/22/17	MARIO LOPEZ	16510		X		BURN PERMIT	215366	\$25.00
09/22/17	MANUEL HEBRA	16511	X			BURN PERMIT	215366	\$25.00
09/22/17	VOID	16512	VOID	VOID	VOID	VOID	215366	VOID
09/22/17	VOID	16513	VOID	VOID	VOID	VOID	215366	VOID
09/22/17	CESAR SAAVEDRA	16514	X			BURN PERMIT	215366	\$25.00
09/25/17	ANDRES VALDEZ	16515	X			BURN PERMIT	215367	\$25.00
09/25/17	LAURA TORRES	16516	X			BURN PERMIT	215367	\$25.00
09/25/17	BERTA CANTU	16517	X			BURN PERMIT	215367	\$25.00
09/25/17	ROSALBA MARTINEZ	16518		X		BURN PERMIT	215367	\$25.00
09/25/17	JESUS PEREZ	16519	X			BURN PERMIT	215367	\$25.00
09/25/17	JORGE GONZALEZ	16520	X			BURN PERMIT	215367	\$25.00
09/26/17	SERAFIN FARIAS	16521		X		BURN PERMIT	215368	\$25.00
09/26/17	WILFREDO GARZA	16522		X		BURN PERMIT	215368	\$25.00
09/26/17	MARIA TREVIÑO	16523	X			BURN PERMIT	215368	\$25.00
09/26/17	CONSUELO ALVARADO	16524	X			BURN PERMIT	215368	\$25.00
09/26/17	GRACIELA SILVA	16525	X			BURN PERMIT	215368	\$25.00
09/26/17	ARNOLDO GARZA	16526	X			BURN PERMIT	215368	\$25.00
09/26/17	YOLANDA MONTEMAYOR	16527	X			BURN PERMIT	215368	\$25.00
09/27/17	PEDRO MENDIOLA	16528		X		BURN PERMIT	215369	\$25.00
09/27/17	GOERGINA GONZALEZ	16529		X		BUSINESS OCCUPANCY	215369	\$75.00
09/27/17	VICTOR RAMIREZ	16530		X		BUILDING PERMIT	215369	\$200.00
09/27/17	CLAUDIA SALINAS	16531	X			BUSINESS OCCUPANCY	215369	\$75.00
09/27/17	ISRAEL CANTU	16532	X			BUSINESS OCCUPANCY	215369	\$75.00
09/27/17	FRANCIS BILLMAN	16533		X		BUSINESS OCCUPANCY	215369	\$75.00

09/27/17	IRMA CORONADO	16534		X		BUSINESS OCCUPANCY	215369	\$75.00
09/27/17	CRYSTAL IBARRA	16535	X			BURN PERMIT	215369	\$25.00
09/27/17	ISMAEL CUEVAS	16536	X			BUILDING PERMIT	215369	\$200.00
09/27/17	JUANITA PURATA	16537	X			BUSINESS OCCUPANCY	215369	\$75.00
09/27/17	JOSE CABRERA	16538	X			COMMERCIAL BURN PERMIT	215369	\$100.00
09/27/17	FIDENCIO VASQUEZ	16539	X			BUSINESS OCCUPANCY	215369	\$75.00
09/27/17	ROSENDALDO BENITEZ	16540	X			BURN PERMIT	215369	\$25.00
09/27/17	MARIA CHAVEZ	16541	X			BUSINESS OCCUPANCY	215369	\$75.00
09/27/17	ELEAZAR PEREZ	16542		X		COMMERCIAL BURN PERMIT	215369	\$100.00
09/27/17	GLADYS QUIROZ	16543	X			BUSINESS OCCUPANCY	215369	\$75.00
09/27/17	JUANITA URESTI	16544	X			BUSINESS OCCUPANCY	215369	\$75.00
09/27/17	SAN JUANA PEREZ	16545	X			BURN PERMIT	215369	\$25.00
09/27/17	VIVIAN GONZALEZ	16546		X		BUSINESS OCCUPANCY	215369	\$75.00
09/28/17	JESUS ROJAS	16547	X			BURN PERMIT	215694	\$25.00
09/28/17	MARIBEL RAMOS	16548	X			BURN PERMIT	215694	\$25.00
09/28/17	CONCEPCION GARCIA	16549	X			BURN PERMIT	215694	\$25.00
09/28/17	MARIN GONZALEZ	16550		X		COMMERCIAL BURN PERMIT	215694	\$100.00
09/29/17	MARIA SALINAS	16551	X			BURN PERMIT	215695	\$25.00
09/29/17	JOHN PEREZ	16552	X			BURN PERMIT	215695	\$25.00
09/29/17	JOSE BARRIENTOS	16553	X			BURN PERMIT	215695	\$25.00
09/29/17	DORIAN REYNA	16554		X		COMMERCIAL BURN PERMIT	215695	\$100.00
09/29/17	GUADALUPE MARTINEZ	16555	X			BURN PERMIT	215695	\$25.00
09/29/17	MARCELO YAÑEZ	16556	X			BURN PERMIT	215695	\$25.00
09/29/17	DOUGLAS MCMENIMEN	16557	X			BURN PERMIT	215695	\$25.00
09/29/17	RENE PEÑA	16558	X			BURN PERMIT	215695	\$25.00

09/29/17	ESTHER GONZALEZ	16559 ^A	X ^A	BURN PERMIT ^A	215695 ^X	\$25.00 ^X
<i>Grand Total</i>						<i>\$9,915.00</i>

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

Approved by: [Signature] 8/5/17 Date
Fire Marshal

Prepared by: [Signature] 10/5/17 Date
Administrative Assistant

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: 10/31/17

X/h

HIDALGO COUNTY PLANNING DEPARTMENT MONTHLY FEES REPORT

FOR THE MONTH OF: September 2017

PAGE 1 OF 6

Part I: RECAP OF COLLECTIONS

A. TOTAL CASH COLLECTED

\$ 12,385.00

1 HELD IN ESCROW

a. EDINBURG	<u>\$ 1,500.00</u> <i>4-x3</i>
b. MISSION	<u>\$ -</u>
c. WESLACO	<u>\$ -</u>

\$ 1,500.00 *1*

2 UTILITY CERTIFICATE FEE

a. EDINBURG	<u>\$ 4,410.00</u> <i>4-x3</i>
b. MISSION	<u>\$ 2,370.00</u> <i>4-x4</i>
c. WESLACO	<u>\$ 2,910.00</u> <i>4-x5</i>

\$ 9,690.00 *1*

AUDITED BY: THE HIDALGO
COUNTY AUDITOR'S OFFICE
DATE: *11/21/17*

3 SUBDIVISION FEES

a. EDINBURG	<u>\$ 1,195.00</u> <i>4-x3</i>
b. MISSION	<u>\$ -</u>
c. WESLACO	<u>\$ -</u>

\$ 1,195.00 *1*

TOTAL AMOUNT DUE TO THE COUNTY TREASURER:

\$ 12,385.00 *147*

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>\$ 1,500.00</u> <i>4-x2/x3</i>
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>\$ 9,690.00</u> <i>4-x2</i>
Subdivision Fees	LGC § 232.0021 11/29/2011 CT	Varies per acreage	1100-341-30-210-001-0-000	<u>\$ 1,195.00</u> <i>4-x2</i>

TOTAL AMOUNT DUE TO THE COUNTY TREASURER:

\$ 12,385.00 *147*

variance should => "0"

PREPARED BY:

Ala Serin

DATE PREPARED: October 19, 2017

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

RECEIVED

OCT 19 2017

DIRECTOR OF PLANNING

DATE

10-19-17

Hidalgo County
AUDITORS OFFICE

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

CONSTABLE MARTIN CANTU MONTHLY REPORT

For the month of September 30, 2017

RECEIVED BY
COUNTY CLERK

DATE	PLAINTIFF'S NAME	DEFENDANT'S NAME	RECEIPT NUMBER	CAUSE NUMBER	TYPE OF SERVICE				Justice Clerk	County Clerk	District Clerk	Const Sale	TREASURER RECEIPT	AMOUNTS DUE TO COUNTY
					OUT OF COUNTY (OC)	IN-COUNTY (IC)	OC	IC						
9/1/2017	HOMER COLUNGA	TRAMPOLINE PARK, LLC & HIGH AIR VENTURE GET AIR	C2-2017-815	C2-2017-815		SUBPOENA-CIVIL	X						214762	\$75.00
9/5/2017	SANTANDER CONSUMER USA, INC	SHANEEQUA WHITE	C2-2017-816	1095913		CITATION ALL OTHER METHODS	X						214763	\$75.00
9/5/2017	SANTANDER CONSUMER USA, INC	SHANEEQUA WHITE	C2-2017-817	1095913		WRIT OF SEQUESTRATION	X						214763	\$200.00
9/5/2017	PALLEDA LLC	MIGUEL A. FLORES	C2-2017-818	16-3105-B		WRIT OF GARNISHMENT	X						214763	\$80.00
9/8/2017	TEXAS MUTUAL INS.	ALONSO LUNA JR.	C2-2017-819	C-1-CV-16-003480		WRIT OF EXECUTION	X						215001	\$200.00
9/11/2017	SOUTH WESTERN BELL YELLOW PAGES	KATHLEEN CHRISTIAN	C2-2017-820	30C070088201		WRIT OF EXECUTION	X						214997	\$200.00
9/13/2017	MISSION CISD	GUS PREVOT	C2-2017-821	T-1998-14-A		ORDER OF SALE LEVY, DEED & NOTICE PACKAGE		X					214998	\$275.00
9/13/2017	MISSION CISD	ROSARIO SALINAS	C2-2017-822	T-2472-14-J		ORDER OF SALE LEVY, DEED & NOTICE PACKAGE		X					214998	\$275.00
9/14/2017	DE LAGE LANDEN FINANCIAL SRVC INC.	LONE STAR NATIONAL BANK DAVID PENOLI	C2-2017-823	20160036959-1		WRIT OF GARNISHMENT	X						215000	\$80.00
9/15/2017	EDINBURG CISD	J. BOTHERS TRUCKING	C2-2017-824	T-1234-17-B		TAX WARRANT FEE		X					215095	\$200.00
9/15/2017	WESLACO ISD, CITY OF	MID VALLEY TRAILER REPAIR, INC.	C2-2017-825	T-1006-17-B		TAX WARRANT FEE		X					215095	\$200.00
9/15/2017	WESLACO ISD, CITY OF	AC-DC SIGN GROUP, LLC	C2-2017-826	T-0719-17-E		TAX WARRANT FEE		X					215095	\$200.00
9/19/2017	KARLA CHAVEZ	FRANCISCO JAVIER MARTINEZ FLORES	C2-2017-827	C017-297		SUMMONS		X					215257	\$75.00
9/19/2017	TROY CAPITAL, LLC	GILBERTO FALCON IN THE HIDALGO CO.	C2-2017-828	CL-07-0621-A		WRIT OF EXECUTION CITATION ALL OTHER METHODS		X					215257	\$200.00
9/19/2017	ACTION CAREER TRAINING	MARCO A. GONZALEZ	C2-2017-829	SC17-22626112		METHODS		X					215257	\$75.00
Page Total														\$2,410.00
Grand Total														\$2,410.00



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 2

Prepared by:

Y. J. Cantu

CONSTABLE MARTIN CANTU MONTHLY REPORT

For the month of September 30, 2017

[illegible]

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:

WISCONSIN COUNTY AUDITOR'S OFFICE

APPROVED BY: *[Signature]*

Revised: DATE: 11/3/17

Prepared by:

Page 2 of 2

CONSTABLE, PCT. 3 LARRY GALLARDO MONTHLY REPORT

For the Month Ending September

RECEIVED BY

DATE	PLAINTIFF'S NAME	DEFENDANT'S NAME	RECEIPT NUMBER	CAUSE NUMBER	TYPE OF SERVICE	OUT OF COUNTY (OCV)	IN-COUNTY (ICV)	JUSTICE	County Clerk	District Clerk	Const Sale	TREASURER RECEIPT	AMOUNTS DUE TO COUNTY
9/1/2017	IN THE INTEREST OF	80 OAG CASES FOR MAY 2017	C3-2017-1102 TO C3-2017-1173	SEE ATTACHED	CITATIONS AND PRECEPTS		X			X		4 214758 \$	3,960.00
9/5/2017	ESMS RACE HORSE SERVICES	ELIZABETH ANN GALAVIZ	C3-2017-1174	SC3-17-2487	CITATION (PARKER CO.)		X					4 214759 \$	75.00
9/5/2017	HIDALGO COUNTY, ET AL	PALAZZIO BRIDAL	C3-2017-1175	T-1172-17-D	TAX WARRANT		X			X		4 214759 \$	200.00
9/5/2017	HIDALGO COUNTY, ET AL	PRONTO TRUCKING	C3-2017-1176	T-1205-17-A	TAX WARRANT		X			X		4 214759 \$	200.00
9/5/2017	HIDALGO COUNTY, ET AL	TAVAREZ FAMILY CLINICH	C3-2017-1177	T-1170-17-E	TAX WARRANT		X			X		4 214759 \$	200.00
9/5/2017	CITY OF EDINBURG, ET AL	JESSE LOPEZ	C3-2017-1178	T-1171-17-B	TAX WARRANT		X			X		4 214759 \$	200.00
9/5/2017	HIDALGO COUNTY, ET AL	ORALLA FLOWER SHOP	C3-2017-1179	T-1168-17-I	TAX WARRANT		X			X		4 214759 \$	200.00
9/5/2017	HIDALGO COUNTY, ET AL	QUALRIPE, INC.	C3-2017-1180	T-1173-17-I	TAX WARRANT		X			X		4 214759 \$	200.00
9/5/2017	IN THE INTEREST OF	63 OAG CASES FOR JUNE 2017	C3-2017-1181 TO C3-2017-1236	SEE ATTACHED	CITATIONS AND PRECEPTS		X			X		4 214759 \$	3,118.50
9/7/2017	TONY DUCKWORTH & DARIN RAY DBA ARTEMIS ENT.	ERIK GONZALEZ, SERGIO GONZALEZ, DAVID NAIR, MARIANNA GEORGE	C3-2017-1237	17-08-10070	CITATION X2 (MONTGOMERY CO.)		X			X		4 214850 \$	150.00
9/11/2017	HIDALGO COUNTY, ET AL	OBELES MEXICAN RESTAURANT	C3-2017-1238	T-1208-17-J	TAX WARRANT		X			X		4 214851 \$	200.00
9/11/2017	HIDALGO COUNTY, ET AL	ANGELITOS HOME HEALTH CARE	C3-2017-1239	T-1176-17-B	TAX WARRANT		X			X		4 214851 \$	200.00
9/11/2017	HIDALGO COUNTY, ET AL	23RD'S BAR & GRILL	C3-2017-1240	T-1177-17-E	TAX WARRANT		X			X		4 214851 \$	200.00
9/11/2017	HIDALGO COUNTY, ET AL	EVERGREEN OPERATING CC	C3-2017-1241	T-1207-17-I	TAX WARRANT		X			X		4 214851 \$	200.00
9/11/2017	HIDALGO COUNTY, ET AL	LUXEMBORG TRADING LLC	C3-2017-1242	T-1206-17-B	TAX WARRANT		X			X		4 214851 \$	200.00
Page Total													\$ 9,503.50
Grand Total													\$ 9,503.50



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:

Nayane Gallardo

Constable, Precinct 3

Prepared by:

R.V.N.

CONSTABLE, PCT. 3 LARRY GALLARDO MONTHLY REPORT

For the Month Ending September

DATE	PLAINTIFF'S NAME	DEFENDANT'S NAME	RECEIPT NUMBER	CAUSE NUMBER	TYPE OF SERVICE	OUT OF COUNTY (OC)	IN-COUNTY (IC)	Justice Clerk	County Clerk	District Clerk	Const Sale	TREASURER RECEIPT	AMOUNTS DUE TO COUNTY
9/11/2017	IN THE INTEREST OF	77 OAG CASES FOR JULY 2017	C3-2017-1231	SEE ATTACHED	CITATIONS AND PRECEPTS		X			X		214851	\$ 3,811.50
9/11/2017	HIDALGO COUNTY	ELENA ESMERALDA RENTERIA	C3-2017-1317	T-1411-10-B	LEVY, DEED, NOTICE PKG. & ORDER OF SALE		X			X		214851	\$ 275.00
9/11/2017	MONTE ALTO ISD	ERIC ANTONIO GOMEZ	C3-2017-1318	T-1277-11-C	LEVY, DEED, NOTICE PKG. & ORDER OF SALE		X			X		214851	\$ 275.00
9/11/2017	HIDALGO COUNTY	HILARIO HERNANDEZ, ET AL	C3-2017-1319	T-0248-12-E	LEVY, DEED, NOTICE PKG. & ORDER OF SALE		X			X		214851	\$ 275.00
9/11/2017	HIDALGO COUNTY	CHARITABLE FOUNDATION	C3-2017-1320	T-0834-12-F	LEVY, DEED, NOTICE PKG. & ORDER OF SALE		X			X		214851	\$ 275.00
9/11/2017	MISSION CISD	DANIEL GARCIA	C3-2017-1321	T-1063-12-E	LEVY, DEED, NOTICE PKG. & ORDER OF SALE		X			X		214851	\$ 275.00
9/11/2017	HIDALGO COUNTY	JOSHUA MARK VARGAS	C3-2017-1322	T-1184-12-G	LEVY, DEED, NOTICE PKG. & ORDER OF SALE		X			X		214851	\$ 275.00
9/11/2017	EDCOUCH ELSA ISD	DONACIANO ALVARADO, ET AL	C3-2017-1323	T-2262-12-G	LEVY, DEED, NOTICE PKG. & ORDER OF SALE		X			X		214851	\$ 275.00
9/11/2017	EDCOUCH ELSA ISD	NORMA DIAZ, ET AL	C3-2017-1324	T-2452-12-A	LEVY, DEED, NOTICE PKG. & ORDER OF SALE		X			X		214851	\$ 275.00
9/11/2017	VALLEY VIEW	JOSEFINA LOPEZ RODRIGUEZ	C3-2017-1325	T-1868-13-A	LEVY, DEED, NOTICE PKG. & ORDER OF SALE		X			X		214851	\$ 275.00
9/11/2017	MISSION CISD	SUSANA A. ZARCO	C3-2017-1326	T-0430-14-G	LEVY, DEED, NOTICE PKG. & ORDER OF SALE		X			X		214851	\$ 275.00
9/11/2017	MERCEDES ISD	JOSE MARIA CASTANEDA	C3-2017-1327	T-1478-14-A	LEVY, DEED, NOTICE PKG. & ORDER OF SALE		X			X		214851	\$ 275.00
9/11/2017	EDINBURG CISD	HERMAN J. NIEWIENDAAAL	C3-2017-1328	T-1584-14-F	LEVY, DEED, NOTICE PKG. & ORDER OF SALE		X			X		214851	\$ 275.00
9/11/2017	PSJA ISD	ELOY PINA	C3-2017-1329	T-1779-14-F	LEVY, DEED, NOTICE PKG. & ORDER OF SALE		X			X		214851	\$ 275.00
9/11/2017	MISSION CISD	GUS PREVOT	C3-2017-1330	T-1998-14-A	LEVY, DEED, NOTICE PKG. & ORDER OF SALE		X			X		214851	\$ 275.00
Page Total													\$ 7,661.50
Grand Total													\$ 7,661.50

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:

Prepared by:

Larry Gallardo

R. V. V.

Constable, Precinct 3

Xla

CONSTABLE, PCT. 3 LARRY GALLARDO MONTHLY REPORT

For the Month Ending September

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)							
9/11/2017	PSJA ISD	MARGARITO GUEL	C3-2017-1331	T-2194-14-F	LEVY, DEED, NOTICE PKG, & ORDER OF SALE	X			X			214851	\$ 275.00
9/11/2017	HIDALGO COUNTY	BLUE LION FOUNDATION, INC	C3-2017-1332	T-2303-14-A	LEVY, DEED, NOTICE PKG, & ORDER OF SALE	X			X			214851	\$ 275.00
9/11/2017	MISSION CISD	ROSARIO SALINAS	C3-2017-1333	T-2472-14-J	LEVY, DEED, NOTICE PKG, & ORDER OF SALE	X			X			214851	\$ 275.00
9/11/2017	PROGRESO ISD	ADRIANA G. RUIZ	C3-2017-1334	T-0166-15-E	LEVY, DEED, NOTICE PKG, & ORDER OF SALE	X			X			214851	\$ 275.00
9/11/2017	MISSION CISD	NADIA L. CORDOBA	C3-2017-1335	T-0403-15-F	LEVY, DEED, NOTICE PKG, & ORDER OF SALE	X			X			214851	\$ 275.00
9/11/2017	MISSION CISD	ROY BROWN	C3-2017-1336	T-1061-15-G	LEVY, DEED, NOTICE PKG, & ORDER OF SALE	X			X			214851	\$ 275.00
9/11/2017	MISSION CISD	VELIA GOMEZ	C3-2017-1337	T-1119-15-C	LEVY, DEED, NOTICE PKG, & ORDER OF SALE	X			X			214851	\$ 275.00
9/11/2017	MISSION CISD	VELIA GOMEZ	C3-2017-1338	T-1119-15-C	LEVY, DEED, NOTICE PKG, & ORDER OF SALE	X			X			214851	\$ 275.00
9/11/2017	MISSION CISD	MARIA DEL ROSARIO ADAME	C3-2017-1339	T-1181-15-I	LEVY, DEED, NOTICE PKG, & ORDER OF SALE	X			X			214851	\$ 275.00
9/11/2017	MISSION CISD	EDGAR MAXIMIANO ZAPATA	C3-2017-1340	T-1233-15-F	LEVY, DEED, NOTICE PKG, & ORDER OF SALE	X			X			214851	\$ 275.00
9/11/2017	MISSION CISD	LUIS A. GONZALEZ CRUZ, ET AL	C3-2017-1341	T-1241-15-F	LEVY, DEED, NOTICE PKG, & ORDER OF SALE	X			X			214851	\$ 275.00
9/11/2017	MISSION CISD	LINO MENDOZA	C3-2017-1342	T-1324-15-E/T-1231-07-B	LEVY, DEED, NOTICE PKG, & ORDER OF SALE	X			X			214851	\$ 275.00
9/11/2017	PSJA ISD	MAURICIO ALLAN VELOZ SALINAS	C3-2017-1343	T-1291-15-C	LEVY, DEED, NOTICE PKG, & ORDER OF SALE	X			X			214851	\$ 275.00
9/11/2017	SHARYLAND ISD	PEDRO GARCIA, ET AL	C3-2017-1344	T-2606-15-C	LEVY, DEED, NOTICE PKG, & ORDER OF SALE	X			X			214851	\$ 275.00
9/11/2017	HIDALGO COUNTY	WILLIAM C. ALLEN, ET AL	C3-2017-1345	T-0566-16-D	LEVY, DEED, NOTICE PKG, & ORDER OF SALE	X			X			214851	\$ 275.00
												Page Total	\$ 4,125.00
												Grand Total	\$ 4,125.00

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

Approved by: Raymond Gallardo

Prepared by: RW

Constable, Precinct 3

X/b

For the Month Ending September

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

Wage and Salaries

Q.V.N. 23

Revised: 3/01

County Auditor's Form AS-C-(X)2

HIDALGO COUNTY AUDITORS OFFICE

APPROVED BY: BW

DATE: 10/30/17

HIDALGO COUNTY AUDITOR'S OFFICE
APPROVED BY: BND
DATE: 10/30/17

RT
DPC

RECEIVED BY

Page Total
Grand Total

X23

Nayla Muñoz

County Auditor's Form AS-C-002

Revised: 3/01

HIDALGO COUNTY ^{Comptroller, Treasurer &} AUDITOR'S OFFICE
APPROVED BY: Barry J. C.
DATE: 10/3/17

Page 1 of 1

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

SEPTEMBER 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-Sep	222-05389	222-05407	\$ 775.00	\$ 100.00	\$ 675.00	9/1/17	222 00648	\$ 775.00	9/12/2017	214756	-11 \$ -
2	2-Sep	CLOSED						222				0 \$ -
3	3-Sep	CLOSED						222				0 \$ -
4	4-Sep	HOLIDAY						222				0 \$ -
5	5-Sep	222-05408	222-05422	\$ 425.00	\$ 25.00	\$ 400.00	9/7/17	222 00649	\$ 425.00	9/14/2017	214857	-7 \$ -
6	6-Sep	222-05423	222-05432	\$ 450.00	\$ 75.00	\$ 375.00	9/7/17	222 00650	\$ 450.00	9/14/2017	214858	-7 \$ -
7	7-Sep	222-05433	222-05442	\$ 375.00	\$ 100.00	\$ 275.00	9/11/17	222 00701	\$ 375.00	9/15/2017	214901	-4 \$ -
8	8-Sep	222-05443	222-05458	\$ 625.00	\$ 150.00	\$ 475.00	9/11/17	222 00702	\$ 625.00	9/15/2017	214903	-4 \$ -
9	9-Sep	CLOSED						222				0 \$ -
10	10-Sep	CLOSED						222				0 \$ -
11	11-Sep	222-05459	222-05478	\$ 875.00	\$ 100.00	\$ 775.00	9/12/17	222 00703	\$ 875.00	9/15/2017	214905	-3 \$ -
12	12-Sep	222-05479	222-05480	\$ 200.00		\$ 200.00	9/12/17	222 00704	\$ 200.00	9/15/2017	214906	-3 \$ -
13	13-Sep	222-05481	222-05488	\$ 550.00		\$ 550.00	9/14/17	222 00705	\$ 550.00	9/20/2017	215028	-6 \$ -
14	14-Sep	222-05489	222-05495	\$ 300.00		\$ 300.00	9/14/17	222 00706	\$ 300.00	9/20/2017	215029	-6 \$ -
15	15-Sep	222-05496	222-05509	\$ 475.00	\$ 75.00	\$ 400.00	9/15/17	222 00707	\$ 475.00	9/20/2017	215030	-5 \$ -
16	16-Sep	CLOSED						222				0 \$ -
17	17-Sep	CLOSED						222				0 \$ -
18	18-Sep	222-05510	222-05526	\$ 550.00	\$ 175.00	\$ 375.00	9/18/17	222 00708	\$ 550.00	9/20/2017	215031	-2 \$ -
19	19-Sep	222-05527	222-05536	\$ 275.00		\$ 275.00	9/20/17	222 00709	\$ 275.00	9/26/2017	215241	-6 \$ -
20	20-Sep	222-05537	222-05543	\$ 275.00		\$ 275.00	9/21/17	222 00710	\$ 275.00	9/26/2017	215242	-5 \$ -
21	21-Sep	222-05544	222-05547	\$ 125.00	\$ 25.00	\$ 100.00	9/21/17	222 00711	\$ 125.00	9/26/2017	215243	-5 \$ -
22	22-Sep	222-05548	222-05557	\$ 425.00	\$ 175.00	\$ 250.00	9/22/17	222 00712	\$ 425.00	9/26/2017	215244	-4 \$ -
23	23-Sep	CLOSED						222				0 \$ -
24	24-Sep	CLOSED						222				0 \$ -
25	25-Sep	222-05558	222-05564	\$ 300.00	\$ 150.00	\$ 150.00	9/26/17	222 00713	\$ 300.00	9/28/2017	215378	-2 \$ -
26	26-Sep	222-05565	222-05571	\$ 250.00	\$ 25.00	\$ 225.00	9/27/17	222 00714	\$ 250.00	9/28/2017	215379	-1 \$ -
27	27-Sep	222-05572	222-05576	\$ 175.00		\$ 175.00	9/28/17	222 00715	\$ 175.00	10/2/2017	215445	-4 \$ -
28	28-Sep	222-05577	222-05581	\$ 225.00		\$ 225.00	9/29/17	222 00716	\$ 225.00	10/2/2017	215446	-3 \$ -
29	29-Sep	222-05582	222-05592	\$ 275.00	\$ 50.00	\$ 225.00	10/2/17	222 00717	\$ 275.00	10/3/2017	215515	-1 \$ -
30	30-Sep	CLOSED						222				0 \$ -
31	1-Oct							222				0 \$ -
TOTALS				\$ 7,925.00	\$ 1,225.00	\$ 6,700.00		\$ 7,925.00				\$ -

TOTAL AMOUNT DUE TO GENERAL FUND-----1100-322-70-122-000-0-000-----	\$ 7,925.00
LESS: TOTAL AMOUNT REMITTED TO GENERAL FUND (COUNTY TREASURER)-----	\$ 7,925.00
OVER/(SHORT)-----	\$ -

PREPARED BY: Maia M

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

Erika Zamora
APPROVED BY

10/17/17
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 AUDITORS OFFICE
APPROVED BY: [Signature]
DATE: 10/20/17

10/2/17

AUDITED BY: THE HIDALGO
COUNTY AUDITOR'S OFFICE

DATE: 9/20/17

COUNTY OF HIDALGO, TEXAS
SCHEDULE OF RECEIPTS AND DEPOSITS FOR THE MONTH OF:
PRECINCT 3, SANITATION PROGRAM

AUGUST

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-Aug	23241261	23241312	\$ 1,725.00	\$ 250.00	\$ 1,475.00	08/01/2017	232 00675	\$ 1,725.00	8/7/2017	213460	-6	\$ -
2-Aug	23241318	23241369	\$ 1,525.00	\$ 175.00	\$ 1,350.00	08/02/2017	232 00676	\$ 1,525.00	8/7/2017	213461	-5	\$ -
3-Aug	23241370	23241422	\$ 1,400.00	\$ 250.00	\$ 1,150.00	08/03/2017	232 00677	\$ 1,400.00	8/14/2017	213675	-11	\$ -
4-Aug	23241423	23241506	\$ 2,400.00	\$ 525.00	\$ 1,875.00	08/04/2017	232 00678	\$ 2,400.00	8/14/2017	213676	-10	\$ -
5-Aug	SAT						232				0	\$ -
6-Aug	SUN						232				0	\$ -
7-Aug	23241507	23241586	\$ 2,425.00	\$ 400.00	\$ 2,025.00	08/07/2017	232 00679	\$ 2,425.00	8/14/2017	213677	-7	\$ -
8-Aug	23241587	23241633	\$ 1,400.00	\$ 425.00	\$ 975.00	08/08/2017	232 00680	\$ 1,400.00	8/14/2017	213680	-6	\$ -
9-Aug	23241634	23241684	\$ 1,400.00	\$ 350.00	\$ 1,050.00	08/09/2017	232 00681	\$ 1,400.00	8/16/2017	213792	-7	\$ -
10-Aug	23241685	23241727	\$ 1,475.00	\$ 275.00	\$ 1,200.00	08/10/2017	232 00682	\$ 1,475.00	8/16/2017	213793	-6	\$ -
11-Aug	23241728	23241782	\$ 1,550.00	\$ 350.00	\$ 1,200.00	08/11/2017	232 00683	\$ 1,600.00	8/18/2017	213889	-7	\$ 50.00
12-Aug	SAT						232				0	\$ -
13-Aug	SUN						232				0	\$ -
14-Aug	23241783	23241850	\$ 1,875.00	\$ 325.00	\$ 1,550.00	08/14/2017	232 00684	\$ 1,875.00	8/18/2017	213890	-4	\$ -
15-Aug	23241851	23241902	\$ 1,500.00	\$ 225.00	\$ 1,275.00	08/15/2017	232 00685	\$ 1,500.00	8/18/2017	213891	-3	\$ -
16-Aug	23241903	23241950	\$ 1,400.00	\$ 275.00	\$ 1,075.00	08/16/2017	232 00686	\$ 1,350.00	8/18/2017	213892	-2	\$ (50.00)
17-Aug	23241951	23241998	\$ 1,300.00	\$ 275.00	\$ 1,025.00	08/17/2017	232 00687	\$ 1,300.00	8/18/2017	213893	-1	\$ -
18-Aug	23241999	23242074	\$ 2,025.00	\$ 575.00	\$ 1,450.00	08/18/2017	232 00688	\$ 2,025.00	8/25/2017	214166	-7	\$ -
19-Aug	SAT						232				0	\$ -
20-Aug	SUN						232				0	\$ -
21-Aug	23242075	23242156	\$ 2,200.00	\$ 350.00	\$ 1,850.00	08/21/2017	232 00689	\$ 2,200.00	8/25/2017	214167	-4	\$ -
22-Aug	23242157	23242210	\$ 1,625.00	\$ 300.00	\$ 1,325.00	08/22/2017	232 00690	\$ 1,625.00	8/29/2017	214246	-7	\$ -
23-Aug	23242211	23242258	\$ 1,350.00	\$ 400.00	\$ 950.00	08/23/2017	232 00691	\$ 1,350.00	8/30/2017	214306	-7	\$ -
24-Aug	23242259	23242305	\$ 1,350.00	\$ 325.00	\$ 1,025.00	08/24/2017	232 00692	\$ 1,350.00	8/30/2017	214307	-6	\$ -
25-Aug	23242306	23242374	\$ 2,225.00	\$ 825.00	\$ 1,400.00	08/25/2017	232 00693	\$ 2,225.00	9/5/2017	214415	-11	\$ -
26-Aug	SAT						232				0	\$ -
27-Aug	SUN						232				0	\$ -
28-Aug	23242375	23242443	\$ 1,875.00	\$ 250.00	\$ 1,625.00	08/28/2017	232 00694	\$ 1,875.00	9/5/2017	214417	-8	\$ -
29-Aug	23242444	23249493	\$ 1,325.00	\$ 300.00	\$ 1,025.00	08/29/2017	232 00695	\$ 1,325.00	9/5/2017	214420	-7	\$ -
30-Aug	23249494	23242552	\$ 1,700.00	\$ 400.00	\$ 1,300.00	08/30/2017	232 00696	\$ 1,700.00	9/5/2017	214424	-6	\$ -
31-Aug	23242553	23242607	\$ 1,500.00	\$ 200.00	\$ 1,300.00	08/31/2017	232 00697	\$ 1,500.00	9/5/2017	214425	-5	\$ -
TOTALS			\$ 38,550.00	\$ 8,025.00	\$ 30,525.00				\$ 38,550.00			

Department inadvertently deposited \$50.00 change fund, resulting in offsetting variances on 08/11 + 08/14

TOTAL AMOUNT DUE TO GENERAL FUND-----1100-322-70-123-000-0-000-----

\$ 38,550.00

LESS: TOTAL FUNDS DUE TO THE COUNTY TREASURER-----

\$ 38,550.00

OVER/(SHORT)-----

\$ -

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.

[Signature]
APPROVED BY

9-20-2017
DATE

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

COUNTY AUDITOR'S FORM: RE-PCT.3-005 REVISED: 12/2014

2017
SEP 20 AM 10 40
RECEIVED BY
COUNTY AUDITOR

AUDITED BY: THE HIDALGO
COUNTY AUDITOR'S OFFICE

DATE: 10/26/17 OK
J. C. Hall SEPTEMBER, 2017

COUNTY OF HIDALGO, TEXAS
SCHEDULE OF RECPTS AND DEPOSITS FOR THE MONTH OF:
PRECINCT 3, SANITATION PROGRAM

	Receipt Date	Receipt #		Total Collected	Credit Card Amount (Direct Deposit)	LONE STAR NATIONAL BANK				COUNTY TREASURER				OVER/ (SHORT)
		Sequence				Deposit Amount	Date of Deposit	Deposit Slip Number	Receipt Amount	Receipt Date	Receipt Number	Diff on Dates		
		BEG #	END #											
1	1-Sep	23242608	23242709	\$ 2,900.00	\$ 500.00	\$ 2,400.00	09/01/2017	232 00698	\$ 2,900.00	9/12/2017	214753	-11	\$ -	
2	2-Sep	SAT						232				0	\$ -	
3	3-Sep	SUN						232				0	\$ -	
4	4-Sep	MON	Holiday					232				0	\$ -	
5	5-Sep	23242710	23242813	\$ 2,875.00	\$ 500.00	\$ 2,375.00	09/05/2017	232 00699	\$ 2,875.00	9/12/2017	214754	-7	\$ -	
6	6-Sep	23242814	23242881	\$ 2,025.00	\$ 275.00	\$ 1,750.00	09/06/2017	232 00700	\$ 2,025.00	9/12/2017	214755	-6	\$ -	
7	7-Sep	23242882	23242935	\$ 1,525.00	\$ 275.00	\$ 1,250.00	09/07/2017	232 00701	\$ 1,525.00	9/15/2017	214892	-8	\$ -	
8	8-Sep	23242936	23243000	\$ 1,775.00	\$ 125.00	\$ 1,650.00	09/08/2017	232 00702	\$ 1,775.00	9/15/2017	214894	-7	\$ -	
9	9-Sep	SAT						232				0	\$ -	
10	10-Sep	SUN						232				0	\$ -	
11	11-Sep	23243001	23243086	\$ 2,350.00	\$ 275.00	\$ 2,075.00	09/11/2017	232 00703	\$ 2,350.00	9/15/2017	214897	-4	\$ -	
12	12-Sep	23243087	23243145	\$ 1,725.00	\$ 325.00	\$ 1,400.00	09/12/2017	232 00704	\$ 1,725.00	9/15/2017	214898	-3	\$ -	
13	13-Sep	23243146	23243189	\$ 1,125.00	\$ 150.00	\$ 975.00	09/13/2017	232 00705	\$ 1,125.00	9/15/2017	214900	-2	\$ -	
14	14-Sep	23243190	23243234	\$ 1,325.00	\$ 200.00	\$ 1,125.00	09/14/2017	232 00706	\$ 1,325.00	9/19/2017	215002	-5	\$ -	
15	15-Sep	23243235	23243304	\$ 2,175.00	\$ 300.00	\$ 1,875.00	09/15/2017	232 00707	\$ 2,175.00	9/19/2017	215003	-4	\$ -	
16	16-Sep	SAT						232				0	\$ -	
17	17-Sep	SUN						232				0	\$ -	
18	18-Sep	23243305	23243374	\$ 2,150.00	\$ 300.00	\$ 1,850.00	09/18/2017	232 00708	\$ 2,150.00	9/19/2017	215005	-1	\$ -	
19	19-Sep	23243375	23243422	\$ 1,450.00	\$ 350.00	\$ 1,100.00	09/19/2017	232 00709	\$ 1,450.00	9/26/2017	215225	-7	\$ -	
20	20-Sep	23243423	23243460	\$ 1,025.00	\$ 125.00	\$ 900.00	09/20/2017	232 00710	\$ 1,025.00	9/26/2017	215228	-6	\$ -	
21	21-Sep	23243461	23243513	\$ 1,600.00	\$ 225.00	\$ 1,375.00	09/21/2017	232 00711	\$ 1,600.00	9/26/2017	215229	-5	\$ -	
22	22-Sep	23243514	23243575	\$ 1,900.00	\$ 450.00	\$ 1,450.00	09/22/2017	232 00712	\$ 1,900.00	9/26/2017	215230	-4	\$ -	
23	23-Sep	SAT						232				0	\$ -	
24	24-Sep	SUN						232				0	\$ -	
25	25-Sep	23243576	23243661	\$ 2,325.00	\$ 400.00	\$ 1,925.00	09/25/2017	232 00713	\$ 2,325.00	9/26/2017	215234	-1	\$ -	
26	26-Sep	23243662	23243691	\$ 850.00	\$ 175.00	\$ 675.00	09/26/2017	232 00714	\$ 850.00	9/27/2017	215275	-1	\$ -	
27	27-Sep	23243692	23243741	\$ 1,525.00	\$ 475.00	\$ 1,050.00	09/27/2017	232 00715	\$ 1,525.00	9/28/2017	215377	-1	\$ -	
28	28-Sep	23243742	23243773	\$ 900.00	\$ 200.00	\$ 700.00	09/28/2017	232 00716	\$ 900.00	10/2/2017	215425	-4	\$ -	
29	29-Sep	23243774	23243859	\$ 2,350.00	\$ 325.00	\$ 2,025.00	09/29/2017	232 00717	\$ 2,350.00	10/3/2017	215569	-4	\$ -	
30	30-Sep	SAT						232				0	\$ -	
31	1-Oct	SUN						232				0	\$ -	
TOTALS				\$ 35,875.00	\$ 5,950.00	\$ 29,925.00				\$ 35,875.00			\$ -	

TOTAL AMOUNT DUE TO GENERAL FUND-----1100-322-70-123-000-0-000-----

\$ 35,875.00

LESS: TOTAL FUNDS DUE TO THE COUNTY TREASURER-----

\$ 35,875.00

OVER/(SHORT)-----

\$ -

PREPARED BY:

Norm S. Caball

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

Norm S. Caball

DATE

10-06-2017

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

COUNTY AUDITOR'S FORM: RE-PCT.3-005 REVISED: 12/2014

RECEIVED

OCT 10 2017

Hidalgo County
AUDITORS OFFICE

X

AUDITED BY: THE HIDALGO
COUNTY AUDITOR'S OFFICE

DATE: 11/14/17
\$ 11/17/17
Oct-17

COUNTY OF HIDALGO, TEXAS
SCHEDULE OF RECPTS AND DEPOSITS FOR THE MONTH OF:
PRECINCT 3, SANITATION PROGRAM

Receipt Date	Receipt # Sequence		Total Collected	Credit Card Amount (Direct Deposit)	LONE STAR NATIONAL BANK			COUNTY TREASURER				OVER/ (SHORT)
	BEG #	END #			Deposit Amount	Date of Deposit	Deposit Slip Number	Receipt Amount	Receipt Date	Receipt Number	Diff on Dates	
1	1-Oct	SUNDAY					232				0	\$ -
2	2-Oct	23243860	23243925	\$ 1,825.00	\$ 150.00	\$ 1,675.00	10/02/2017	232 00718	\$ 1,825.00	10/6/2017	215759	-4 \$ -
3	3-Oct	23243926	23243984	\$ 1,700.00	\$ 350.00	\$ 1,350.00	10/03/2017	232 00719	\$ 1,700.00	10/6/2017	215761	-3 \$ -
4	4-Oct	23243985	23244028	\$ 1,275.00	\$ 250.00	\$ 1,025.00	10/04/2017	232 00720	\$ 1,275.00	10/6/2017	215763	-2 \$ -
5	5-Oct	23244029	23244080	\$ 1,425.00	\$ 175.00	\$ 1,250.00	10/05/2017	232 00721	\$ 1,425.00	10/6/2017	215765	-1 \$ -
6	6-Oct	23244081	23244162	\$ 2,350.00	\$ 375.00	\$ 1,975.00	10/06/2017	232 00722	\$ 2,350.00	10/10/2017	215831	-4 \$ -
7	7-Oct	SAT					10/07/2017	232			43015	\$ -
8	8-Oct	SUNDAY					10/08/2017	232			43016	\$ -
9	9-Oct	MONDAY	HOLIDAY				10/09/2017	232			43017	\$ -
10	10-Oct	23244163	23244250	\$ 2,575.00	\$ 450.00	\$ 2,125.00	10/10/2017	232 00723	\$ 2,575.00	10/11/2017	215881	-1 \$ -
11	11-Oct	23244251	23244306	\$ 1,650.00	\$ 175.00	\$ 1,475.00	10/11/2017	232 00724	\$ 1,650.00	10/12/2017	215937	-1 \$ -
12	12-Oct	23244307	23244351	\$ 1,100.00	\$ 125.00	\$ 975.00	10/12/2017	232 00725	\$ 1,100.00	10/13/2017	215963	-1 \$ -
13	13-Oct	23244352	23244442	\$ 2,550.00	\$ 600.00	\$ 1,950.00	10/13/2017	232 00726	\$ 2,550.00	10/16/2017	216039	-3 \$ -
14	14-Oct	SAT					10/14/2017	232			43022	\$ -
15	15-Oct	SUNDAY					10/15/2017	232			43023	\$ -
16	16-Oct	23244443	23244526	\$ 2,300.00	\$ 350.00	\$ 1,950.00	10/16/2017	232 00727	\$ 2,300.00	10/17/2017	216055	-1 \$ -
17	17-Oct	23244527	23244581	\$ 1,625.00	\$ 375.00	\$ 1,250.00	10/17/2017	232 00728	\$ 1,625.00	10/18/2017	216139	-1 \$ -
18	18-Oct	23244582	23244626	\$ 1,275.00	\$ 200.00	\$ 1,075.00	10/18/2017	232 00729	\$ 1,275.00	10/19/2017	216167	-1 \$ -
19	19-Oct	23244627	23244670	\$ 1,325.00	\$ 350.00	\$ 975.00	10/19/2017	232 00730	\$ 1,325.00	10/20/2017	216211	-1 \$ -
20	20-Oct	23244671	23244759	\$ 2,500.00	\$ 650.00	\$ 1,850.00	10/20/2017	232 00731	\$ 2,500.00	10/23/2017	216278	-3 \$ -
21	21-Oct	SAT					10/21/2017	232			43029	\$ -
22	22-Oct	SUNDAY					10/22/2017	232			43030	\$ -
23	23-Oct	23244760	23244857	\$ 2,800.00	\$ 575.00	\$ 2,225.00	10/23/2017	232 00732	\$ 2,800.00	10/24/2017	216310	-1 \$ -
24	24-Oct	23244858	23244920	\$ 1,675.00	\$ 225.00	\$ 1,450.00	10/24/2017	232 00733	\$ 1,675.00	10/25/2017	216350	-1 \$ -
25	25-Oct	23244921	23244962	\$ 1,475.00	\$ 500.00	\$ 975.00	10/25/2017	232 00734	\$ 1,475.00	10/26/2017	216402	-1 \$ -
26	26-Oct	23244963	23245002	\$ 1,075.00	\$ 175.00	\$ 900.00	10/26/2017	232 00735	\$ 1,075.00	10/27/2017	216492	-1 \$ -
27	27-Oct	23245003	23245082	\$ 2,275.00	\$ 525.00	\$ 1,750.00	10/27/2017	232 00736	\$ 2,275.00	10/30/2017	216513	-3 \$ -
28	28-Oct	SAT					10/28/2017	232			43036	\$ -
29	29-Oct	SUNDAY					10/29/2017	232			43037	\$ -
30	30-Oct	23245083	23245144	\$ 1,675.00	\$ 250.00	\$ 1,425.00	10/30/2017	232 00737	\$ 1,675.00	10/31/2017	216592	-1 \$ -
31	31-Oct	23245145	23245199	\$ 1,575.00	\$ 250.00	\$ 1,325.00	10/31/2017	232 00738	\$ 1,585.00	11/1/2017	216638	-1 \$ 10.00
TOTALS			\$ 38,025.00	\$ 7,075.00	\$ 30,960.00			\$ 38,035.00				\$ 10.00

TOTAL AMOUNT DUE TO GENERAL FUND-----1100-322-70-123-000-0-000	\$	38,025.00
LESS: TOTAL FUNDS DUE TO THE COUNTY TREASURER-----	\$	38,035.00
OVER/(SHORT)-----	\$	10.00

PREPARED BY: *Bonnie Gooden*

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

Man S. Geller
APPROVED BY

NOV 2 2017
DATE

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

COUNTY AUDITOR'S FORM: RE-PCT.3-005 REVISED: 12/2014

RECEIVED
NOV 06 2017

Hidalgo County
AUDITORS OFFICE

COUNTY of HIDALGO

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



EDINBURG, TEXAS 78539

November 28, 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 September 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 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 Report* for the month of September 2017. Our review was not intended to be a detailed study of every relevant control system, procedure, or transaction. Accordingly, the opportunities for improvement presented in this report may not be all-inclusive of areas where improvement could be made.

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

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

Methodology:

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

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

HIDALGO COUNTY DISTRICT JUDGES

LUIS M. SINGLETERRY
JUDGE, 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, 322ND D.C.

NOE GONZALEZ
JUDGE, 370TH D.C.
OVERSEER

LETICIA LOPEZ
JUDGE, 389TH D.C.

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

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

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

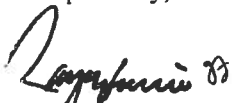
- Verified that the collections per the *Monthly Fees Report* agreed to: 1.) total receipts issued by the Environmental Health Division; 2.) total deposits made with the financial institution; 3.) total receipts issued by the County Treasurer.
- Reviewed receipts issued, *Close-Out Reports*, and the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

Conclusion:

Total collections for the month of September 2017 were \$35,120.00. Based on the results of our review, we have concluded that fees collected were properly accounted and reported.

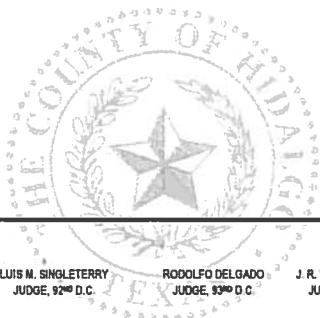
If you have any questions, please contact Letty Chavez, Compliance Audit Supervisor, at 318-2511 ext. 4651, Arcy B. Duran, CPA, Director of Audit, at ext. 4645, Linda Fong, First Assistant Auditor, at ext. 4668, or me at ext. 4604.

Respectfully,



Ray Eufracio, CPA
County Auditor

cc: Valde Guerra, County Executive Officer



HIDALGO COUNTY DISTRICT JUDGES

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

RODOLFO DELGADO
JUDGE, 93RD D.C.

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

ROSE GUERRA REYNA
JUDGE, 206TH D.C.

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

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

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

COUNTY of HIDALGO

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



EDINBURG, TEXAS 78539

November 28, 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 September 2017

Dear Mr. Garza:

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

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JUDGE, 332ND D.C.

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JUDGE, 370TH D.C.
OVERSEER

LETICIA LOPEZ
JUDGE, 388TH D.C.

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

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

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

- 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 September 2017 were \$9,915.00. 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,


Rafael 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.

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JUDGE, 430TH D.C.

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

COUNTY of HIDALGO

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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 28, 2017

Mr. T.J. Arredondo, Director
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 September 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 September 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 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 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.

HIDALGO COUNTY DISTRICT JUDGES

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

RODOLFO DELGADO
JUDGE, 93RD D.C.

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

ROSE GUERRA REYNA
JUDGE, 206TH D.C.

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

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

NOE GONZALEZ
JUDGE, 370TH D.C.
OVERSEER

LETICIA LOPEZ
JUDGE, 389TH D.C.

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

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

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

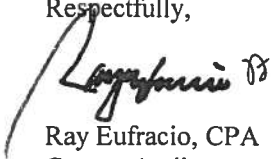
- Verified that procedures for voided receipts were properly followed.
- Reviewed the *Revenue Detail Report by Account* generated from *alio* to determine if fees collected were properly accounted and deposited with the financial institution on or before the fifth business day after the day on which 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 September 2017 were \$12,385.00. 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, 52 ND D.C.	RODOLFO DELGADO JUDGE, 53 RD D.C.	J. R. "BOBBY" FLORES JUDGE, 138 TH D.C.	ROSE GUERRA REYNA JUDGE, 206 TH D.C.	JUAN R. PARTIDA JUDGE, 275 TH D.C.	MARIO E. RAMIREZ, JR. JUDGE, 332 ND D.C.	NOE GONZALEZ JUDGE, 370 TH D.C. OVERSEER	LETICIA LOPEZ JUDGE, 389 TH D.C.	L. KENO VASQUEZ JUDGE, 398 TH D.C.	ISRAEL RAMON, JR. JUDGE, 430 TH D.C.	RENEE R. 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



November 28, 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 September 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 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 the review was limited to collections reported by your office on the *Monthly Fees Report* for the month of 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 Report*, and fee schedules. The following procedures were performed:

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

HIDALGO COUNTY DISTRICT JUDGES

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

RODOLFO DELGADO
JUDGE, 93RD D.C.

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

ROSE GUERRA REYNA
JUDGE, 206TH D.C.

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

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

NOE GONZALEZ
JUDGE, 370TH D.C.
OVERSEER

LETICIA LOPEZ
JUDGE, 389TH D.C.

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

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

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

- Reviewed *Cashier's Daily Close-Out 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 September 2017 were \$8,162.50. Based on the results of our review, we have concluded that fees collected were generally properly accounted and reported.

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

Respectfully,



Ray Eufracio, CPA
County Auditor

cc: Valde Guerra, County Executive Officer

HIDALGO COUNTY DISTRICT JUDGES

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

RODOLFO DELGADO
JUDGE, 93RD D.C.

J. R. "BOBBY" FLORES
JUDGE, 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.

LETICIA LOPEZ
JUDGE, 389TH D.C.

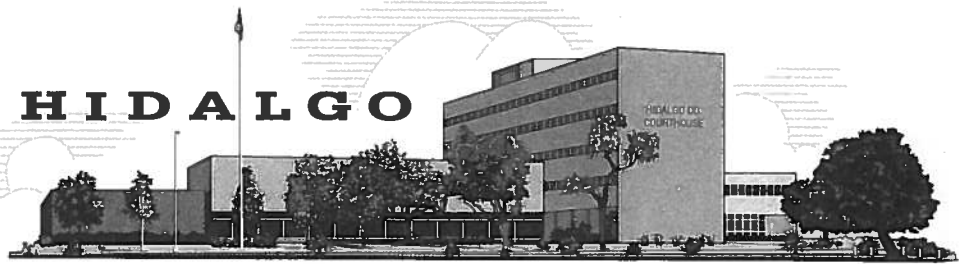
L. KENO VASQUEZ
JUDGE, 398TH D.C.

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

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

COUNTY OF HIDALGO

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



EDINBURG, TEXAS 78539

November 28, 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 September 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 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 Report* for the month of 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 Report*, and fee schedules. The following procedures were performed:

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

HIDALGO COUNTY DISTRICT JUDGES

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

RODOLFO DELGADO
JUDGE, 93RD D.C.

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

ROSE GUERRA REYNA
JUDGE, 204TH D.C.

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

MARIO E. RAMIREZ, JR.
JUDGE, 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.

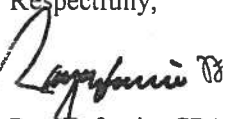
- Reviewed *Cashier's Daily Close-Out Reports/Daily Remittance Forms* (Close-Out Reports) to determine if fees collected were properly accounted and deposited with the financial institution in a timely manner.
- Verified that the collections per the *Monthly Fees Report* agreed to: 1.) total receipts 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 September 2017 were \$22,365.00. Based on the results of our review, we have concluded that fees collected were generally properly accounted and reported.

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

Respectfully,



Ray Eufracio, CPA
County Auditor

cc: Valde Guerra, County Executive Officer



HIDALGO COUNTY DISTRICT JUDGES

LUIS M. 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, 436TH D.C.

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

COUNTY of HIDALGO

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



November 28, 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 September 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 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 Report* for the month of 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 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, 32ND D.C.

RODOLFO DELGADO
JUDGE, 93RD D.C.

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

ROSE GUERRA REYNA
JUDGE, 206TH D.C.

JUAN R. PARTIDA
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JUDGE, 448TH D.C.

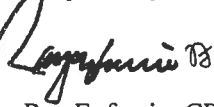
- Reviewed *Cashier's Daily Close-Out Reports/Daily Remittance Forms* (Close-Out Reports) to determine whether fees collected were properly accounted and deposited with the County Treasurer in a timely manner.
- Verified that the collections per the *Monthly Fees Report* agreed to total receipts issued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

Conclusion:

Total collections for the month of September 2017 were \$1,080.00. Based on the results of our review, we have concluded that fees collected were generally properly accounted and reported.

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

Respectfully,



Ray Eufracio, CPA
County Auditor

cc: Valde Guerra, County Executive Officer



HIDALGO COUNTY DISTRICT JUDGES

LUIS M. 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.

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EDINBURG, TEXAS 78539

November 27, 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 September 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 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 Report* for the month of 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 Report*, and fee schedules. The following procedures were performed:

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

HIDALGO COUNTY DISTRICT JUDGES

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

RODOLFO DELGADO
JUDGE, 93RD D.C.

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

ROSE GUERRA REYNA
JUDGE, 208TH D.C.

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JUDGE, 448TH D.C.

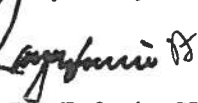
- Reviewed *Cashier's Daily Close-Out Reports/Daily Remittance Forms (Close-Out Reports)* to determine if fees collected were properly accounted and deposited with the financial institution on a daily basis.
- Verified that the collections per the *Monthly Fees Report* agreed to: 1.) total receipts issued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

Conclusion:

Total collections for the month of September 2017 were \$7,925.00. Based on the results of our review, we have concluded that fees collected were generally properly accounted and reported.

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

Respectfully,



Ray Eufracio, CPA
County Auditor

cc: Valde Guerra, County Executive Officer



HIDALGO COUNTY DISTRICT JUDGES

LUIS M. SINGLETERRY JUDGE, 92 ND D.C.	RODOLFO DELGADO JUDGE, 93 RD D.C.	J. R. "BOBBY" FLORES JUDGE, 139 TH D.C.	ROSE GUERRA REYNA JUDGE, 206 TH D.C.	JUAN R. PARTIDA JUDGE, 275 TH D.C.	MARIO E. RAMIREZ, JR. JUDGE, 332 ND D.C.	NOE GONZALEZ JUDGE, 370 TH D.C. OVERSEER	LETICIA LOPEZ JUDGE, 388 TH D.C.	L. KENO VASQUEZ JUDGE, 388 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
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Edinburg, Texas 78539-6243
PHONE: (956) 318-2511
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WEBSITE: www.co.hidalgo.tx.us/auditor



EDINBURG, TEXAS 78539

November 17, 2017

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

Re: Review of the Precinct 3 Sanitation Program *Monthly Fees Report* and Supporting Documentation
For the months of August 2017 through October 2017

Dear Commissioner Flores:

We conducted a limited scope review of the Precinct 3 Sanitation Program *Monthly Fees Report* and supporting documentation for the months of August 2017 through October 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 August 2017 through October 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. SINGLETERY
JUDGE, 92ND D.C.

RODOLFO DELGADO
JUDGE, 93RD D.C.

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

ROSE GUERRA REYNA
JUDGE, 224TH D.C.

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

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

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JUDGE, 370TH D.C.
OVERSEER

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

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

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

- 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.
- Verified that the *Close-Out Reports* and *Monthly Fees Report* were properly completed.

Conclusion:

Total collections for the months of August 2017, September 2017, and October 2017 were \$38,550.00; \$35,875.00; and \$38,025.00, respectively. Based on the results of our review, we have concluded that fees collected were generally properly accounted and reported; however, the system of internal controls for the accounting and reporting of fees requires improvement as noted in the following observations.

Observation No. 1

We noted during our review that the "Void Permit Logs" were not properly completed. There were numerous void/reissued permits that were not documented on the "Void Permit Log" as follows:

	User #	# of Void Reissued Permits	# of Void/Reissued Permits not on the "Void Permit Log"	# of Receipts Issued During the Month
August	13	114	3	546
	14	173	134	743
	47	9	9	54
September	13	95	2	440
	14	149	118	734
	47	12	12	72
October	13	90	5	469
	14	121	76	823
	47	4	4	44

In addition, in most instances, when a replacement permit was issued, the voided permit was not obtained. Furthermore, we noted that cashiers continue to reactivate previously voided 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 Log" requires for the employee to document the date permit was void, void permit number, reason for void, new permit number, the name of the individual requesting the new permit, employee's signature, and the supervisor's signature of approval. The supervisor's signature must be obtained prior to voiding the permit. In addition, prior to issuing a replacement permit, the voided permit must be obtained from the constituent, marked void, and submitted to the County's Auditor's Office along with the *Monthly Fees Report*. If the void permit cannot be provided by the constituent because the vehicle was stolen or the vehicle was involved in an accident, a police report must be obtained prior to replacing the permit. Void permits should not be reactivated in the Solid Waste Disposal Program.

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

Recommendation:

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

Observation No. 2:

We noted during our review that when a replacement permit was issued due to a constituent obtaining a new vehicle, the new vehicle information was not entered in the Solid Waste Disposal Program.

HIDALGO COUNTY DISTRICT JUDGES

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

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JUDGE, 93RD D.C.

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

ROSE GUERRA REYNA
JUDGE, 266TH D.C.

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

MARIO E. RAMIREZ, JR.
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NCE GONZALEZ
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OVERSEER

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

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

According to the Solid Waste Citizen Collection Station Rules and Guidelines, all vehicles entering the collection station must display a valid permit issued to the specific vehicle and vehicle owner; therefore, when a new permit is issued due to a vehicle change, the new vehicle information must be entered in the Solid Waste Disposal Program.

Failure to ensure that the new vehicle information is entered in the Solid Waste Disposal Program may result in the loss of County revenue.

Recommendation:

Management should ensure that cashiers enter the new vehicle information in the Solid Waste Disposal Program.

Observation No. 3:

We noted during our review that permit number 46707 in the month of August 2017 and permit numbers 48432 and 48473 in the month of September 2017 were out of sequence and unaccounted for. According to the official permits log, the permits were provided to user numbers 13 and 47 for issuance purposes; however, staff was not able to provide an explanation for the missing permits.

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

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

Recommendation:

Management should ensure that permits are properly accounted and safeguarded. At a minimum, the procedures noted above should be implemented. The unaccounted permit should also be voided in the Solid Waste Disposal Application Program and \$75.00 for the missing permits should be replenished and deposited with the County Treasurer.

In addition, we noted that shortages and missing permits totaling \$665.00 (shortages of \$25.00, \$10.00, and \$5.00 on January 8, 2016, January 11, 2016, and February 24, 2016, respectively, and 25 missing permits between January 2016 and July 2017 totaling \$625.00) have not been replenished and deposited with the County Treasurer, as previously requested by the County Auditor's Office. The \$740.00 should be immediately deposited with the County Treasurer.

Observation No. 4:

We noted during our review that employees are not entering permit numbers in the Solid Waste Disposal Program when issuing replacement permits. During the month of September, permit numbers 46986 and 48335 were out of sequence and not issued according to the Solid Waste Disposal Program. After further research, Precinct 3 staff determined that the permits were issued as a replacement for permit numbers 44527 and 46906, respectively. The permits were subsequently entered in the Solid Waste Disposal Program.

An active permit is required in order to use the collection stations; therefore, the permit numbers must be entered in the Solid Waste Disposal Program.

Failure to ensure that employees are entering permit numbers in the Solid Waste Disposal Program may result in the loss of County revenue and constituents will not be allowed to use the collection stations.

Recommendation:

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

HIDALGO COUNTY DISTRICT JUDGES

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

RODOLFO DELGADO
JUDGE, 93RD D.C.

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

ROSE GUERRA PEÑA
JUDGE, 264TH D.C.

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

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

NGE GONZALEZ
JUDGE, 373TH D.C.
OVERSEER

LETICIA LOPEZ
JUDGE, 389TH D.C.

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

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

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

Observation No. 5:

We noted during our review that the September 2017 and October 2017 *Close-Out Reports* did not include a signature under *Part III* verifying that the total amount on the bank validated deposit slip agrees to the total amount to be deposited on the *Close-Out Report*. Staff was trained by the County Auditor's Office on how to properly complete the *Close-Out Report* before the sanitation program was implemented. According to staff, due to the change of staff responsibilities, the employee responsible for completing *Close-Out Reports* was not aware that the a signature of approval was required for verification of bank deposit slip/County Treasurer receipt .

Pursuant to the Cash Handling Guidelines and procedures, the County official or his/her designee must sign to document responsibility for verifying that the total amount on the bank validated deposit slip agrees to the total amount to be deposited on the *Close-Out Report*.

Recommendation:

Management should ensure that the *Close-Out Report* is dated and signed by the County official or his/her designee to document responsibility for reviewing and approving the *Close-Out Report*.

Please provide a management response to the observations noted above by December 8, 2017.

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

Respectfully,



Ray Eufrazio, CPA
County Auditor

cc: Valde Guerra, County Executive Officer



HIDALGO COUNTY DISTRICT JUDGES

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

RODOLFO DELGADO
JUDGE, 93RD D.C.

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

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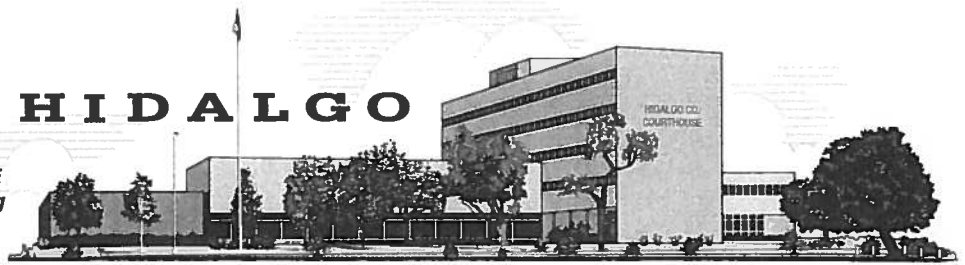
L. KENO VASQUEZ
JUDGE, 398TH D.C.

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

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

COUNTY of HIDALGO

HIDALGO COUNTY AUDITOR'S OFFICE
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EDINBURG, TEXAS 78539

November 17, 2017

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

Re: Review of Sheriff's Inmate Trust Financial Statements
For the month ending August 31, 2017

Dear Sheriff Guerra:

We conducted a limited scope review of the financial statements and supporting documentation of the Inmate Trust Fund Account for the month ending August 31, 2017 pursuant to Local Government Code §115.001. The objective of the review was to obtain limited assurance that the financial statements are free from material misstatements.

Management is responsible for the preparation of the financial statements and for designing, implementing, and maintaining internal control relevant to the preparation of the financial statements. Our responsibility is to perform procedures to obtain limited assurance that the financial statements are free from material misstatement.

Based on our review, nothing came to our attention that caused us to believe that the financial statements contained any material misstatements. However, we noted that the system of internal controls for the accounting of inmate trust funds requires improvement as noted below.

Observation No. 1:

As of August 31, 2017, the "Held in Trust" account had a cash balance of \$49,193.11 and consisted of funds received from inmates and/or the inmates' family members. However, the balance on the "Inmate Accounts with Balances Report," a report generated from *Odyssey* (the County's law enforcement system) that lists the names of the inmates and the amount of funds held in trust for each inmate, was only \$44,074.96 resulting in an unidentified variance of \$5,118.15. As per staff, the Sheriff's Office will continue to conduct research to identify owners of the unidentified variance and the reason for the fluctuation of this ongoing variance. IT Department and Tyler Technologies have also been made aware of this variance so that reports generated by *Odyssey* can be further reviewed as a possible cause of this fluctuation.

Recommendation:

We recommend that the Sheriff's Office continue to conduct additional research to identify the owners of the unidentified variance and to determine the reason the variance fluctuates each month.

Observation No. 2:

The total amounts on the "Inmate Account Journal" generated from *Odyssey* as of August 31, 2017 was \$137,211.57. However; the total amount on the "Commissary Sales" report generated from *Odyssey* as of August 31, 2017 was \$137,184.50.

The total amounts on the "Inmate Account Journal" and the "Commissary Sales" reports should agree; however, there was a variance of \$27.07. Sheriff's Office could not provide a reason for the variance other than errors in reports generated by *Odyssey*. Tyler Technologies has been made aware of the issue and is in the process of determining the reason for the difference.

HIDALGO COUNTY DISTRICT JUDGES

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

RODOLFO DELGADO
JUDGE, 13TH D.C.

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

ROSE GUERRA REYNA
JUDGE, 206TH D.C.

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JUDGE, 390TH D.C.

ISRAEL RAMON, JR.
JUDGE, 436TH D.C.

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

Recommendation:

We recommend that the Sheriff's Office continue to communicate with Tyler Technologies to ensure that the issue is resolved and the "Inmate Account Journal" and the "Commissary Sales" reports agree.

Observation No. 3:

The "Inmate Accounts with Balances" report as of August 31, 2017 included the names of 24 inmates with negative balances (see Exhibit A). The 24 inmate account balances were negative since the conversion to *Odyssey*; however, the inmates with negative balances did not appear on the "Inmate Accounts with Balances" report until August 2016 when Tyler Technologies fixed the report to include negative balances. The 24 inmate accounts were previously reviewed in *Ableterm* to determine the reason for the negative balance. The inmate's account balances in *Ableterm* were "0". It appears that the inmates were released with an amount in excess of the balance as a result of a calculation glitch in *Ableterm*. The Sheriff's Office was not aware of the calculation glitch until the "Inmate Accounts with Balances" report for the month ended August 31, 2016 was generated from *Odyssey*. The Sheriff's Office has added all inmate accounts with negative balances to the accounts receivables on the Jail Inmate Trust balance sheet and sent letters to the inmates requesting payment of funds owed.

Recommendation:

We recommend that the Sheriff's Office continue to seek payment from the inmates who received an overpayment. Once all collection efforts have been exhausted, an indemnification request should be submitted to Commissioners Court pursuant to Local Government Code §157.903. Copies of any documentation (i.e., investigative reports, letters sent by the Department attempting collection, phone call log of call attempts, etc.) that supports the claim for indemnification should be attached to the agenda item.

Observation No. 4:

We noted during our review that checks and receipts are not always being properly voided. At times, voided checks did not contain the clerk's signature, the reason for void, date the check was voided, and signature of the supervisor approving the void. In addition, all void receipts submitted for the month of August 2017 were missing the date receipts were voided.

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

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

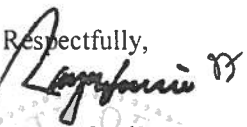
Recommendation:

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

Please provide a management response to the observations noted above by December 8, 2017.

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

Respectfully,


Ray Eufracio, CPA
Hidalgo County Auditor

Enclosure

Cc: Valde Guerra, County Executive Officer

HIDALGO COUNTY DISTRICT JUDGES

LUIS M. SINGLETERRY
JUDGE, 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.

Exhibit A
Released Inmates with Negative
Commissary Account Balances
as of August 31, 2017

	Booking No.	S.O. Number	Balance	Release Date
1	B-181-01	445207	(\$2.45)	2/22/2001
2	E-831-01	345016	(\$25.51)	8/17/2001
3	H-154-01	132063	(\$0.98)	12/19/2001
4	B-399-02	639362	(\$78.66)	4/18/2002
5	C-1307-00	214832	(\$0.17)	4/13/2004
6	L-090-03	391208	(\$10.00)	4/30/2004
7	G-1365-04	170569	(\$30.00)	9/1/2004
8	D-021-04	152703	(\$35.00)	1/26/2005
9	F-256-05	920378	(\$20.00)	9/1/2005
10	H-1554-06	190690	(\$15.00)	9/22/2006
11	H-2014-06	971159	(\$2.21)	10/27/2006
12	G-610-06	1058951	(\$30.70)	11/2/2006
13	C-225-07	930990	(\$2.00)	3/14/2007
14	L-673-07	141186	(\$40.00)	6/9/2008
15	H-732-08	825731	(\$48.79)	8/22/2008
16	E-1481-09	1230470	(\$22.80)	6/9/2009
17	H-1587-10	819513	(\$50.00)	9/15/2010
18	F-555-10	385189	(\$50.00)	10/20/2010
19	E-1371-10	214662	(\$83.99)	11/3/2010
20	F-690-10	317863	(\$100.00)	12/7/2010
21	G-986-10	1117592	(\$2.79)	1/14/2011
22	F-1228-08	688568	(\$40.00)	9/26/2012
23	G-931-13	1290456	(\$2.00)	7/30/2013
24	I-051-14	1072051	(\$2.04)	9/5/2014

Total

(\$695.09)

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 28, 2017

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

Re: Review of Sheriff's "B" Account Financial Statements
For the months ended August 31, 2017 and September 30, 2017

Dear Sheriff Guerra:

We conducted a limited scope review of the "B" Account financial statements for the months ended August 31, 2017 and September 30, 2017 pursuant to Local Government Code §112.006 (a), §115.001, §115.002 (b), and §115.901. The objective of the review was to obtain limited assurance that the financial statements are free from material misstatement.

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

Based on our review, nothing came to our attention that caused us to believe that the financial statements contained any material misstatements. However, we noted that the system of internal controls relevant to the preparation of the financial statements requires improvement as noted in the following observation:

Observation No. 1:

We noted that voided receipts in the month of August 2017 were not properly voided. Voided receipts did not contain the date the receipt was voided. In addition, not all voided receipts were submitted to the County Auditor's Office along with the financial statements.

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

Failure to ensure proper procedures for voiding receipts are followed 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, 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.

Recommendation:

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

Please provide a management response to the observation noted above by December 15, 2017.

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

Respectfully,



Ray Eufracio, CPA
Hidalgo County Auditor

cc: Valde Guerra, County Executive Officer

HIDALGO COUNTY DISTRICT JUDGES

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.

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JUDGE, 332ND D.C.

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JUDGE, 370TH D.C.
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JUDGE, 389TH D.C.

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JUDGE, 398TH D.C.

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

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

COUNTY of HIDALGO

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EDINBURG, TEXAS 78539

December 5, 2017

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

Re: Review of Sheriff's Investigation Fund Financial Statements
For the months of August 2017 and September 2017

Dear Sheriff Guerra:

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

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

Based on our review, nothing came to our attention that caused us to believe that the financial statements contained any material misstatements.

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

Respectfully,

A handwritten signature in cursive script that reads 'Maria A. Duran' followed by a small 'DS' monogram.

Maria Arcilia Duran, CPA
Hidalgo County Auditor

cc: Valde Guerra, County Executive Officer

HIDALGO COUNTY DISTRICT JUDGES

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

RODOLFO DELGADO
JUDGE, 93RD D.C.

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

ROSE GUERRA REYNA
JUDGE, 206TH D.C.

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

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

NOE GONZALEZ
JUDGE, 378TH D.C.
OVERSEER

LETICIA LOPEZ
JUDGE, 389TH D.C.

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

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

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

COUNTY of HIDALGO

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EDINBURG, TEXAS 78539

November 28, 2017

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

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

Dear Sheriff Guerra:

We conducted a limited scope review of the Regular Trust Fund financial statements for the months ended July 31, 2017 and August 31, 2017 pursuant to Local Government Code §115.001. The objective of the review was to obtain limited assurance that the financial statements are free from material misstatements.

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

Based on our review, nothing came to our attention that caused us to believe that the financial statements contained any material misstatements. However, we noted that the system of internal controls relevant to the preparation of the financial statements requires improvements as noted in the following observation:

Observation No. 1:

The July 2017 and August 2017 Regular Trust Fund financial statements and applicable supporting documentation were not filed with the County Auditor's Office within ten days after the last day of the month. The July 2017 and August 2017 financial statements were filed 7 and 10 days late, respectively.

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

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

Recommendation:

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

HIDALGO COUNTY DISTRICT JUDGES

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

RODOLFO DELGADO
JUDGE, 93RD D.C.

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

ROSE GUERRA REYNA
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JUDGE, 332ND D.C.

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JUDGE, 398TH D.C.

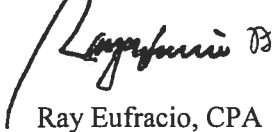
ISRAEL RAMON, JR.
JUDGE, 430TH D.C.

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

Please provide a management response to the observation noted above by December 15, 2017.

If you have any questions, please contact Reynaldo Cantu III, Internal Auditor II, at 318-2511 ext. 4654, Letty Chavez, Compliance Audit Supervisor, ext. 4651, Arcy B. Duran, CPA, Director of Audit, at ext. 4645, Linda Fong, First Assistant Auditor, at ext. 4668, or me at ext. 4604.

Respectfully,



Ray Eufracio, CPA
Hidalgo County Auditor

cc: Valde Guerra, County Executive Officer



HIDALGO COUNTY DISTRICT JUDGES

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

RODOLFO DELGADO
JUDGE, 93RD D.C.

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

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JUDGE, 430TH D.C.

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

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



December 7, 2017

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

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

Dear Mr. Rodriguez:

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

Scope:

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

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

HIDALGO COUNTY DISTRICT JUDGES

LUIS M. SINGLETERRY
JUDGE, 52nd D.C.

RODOLFO DELGADO
JUDGE, 93rd D.C.

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

ROSE GUERRA REYNA
JUDGE, 208th D.C.

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

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

NOE GONZALEZ
JUDGE, 370th D.C.
OVERSEER

LETICIA LOPEZ
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ISRAEL RAMON, JR.
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JUDGE, 449th D.C.

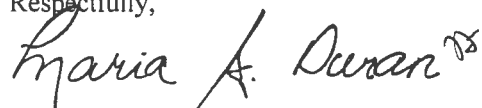
- Verified collections and disbursements per the *Processing Fees Report* agreed to *Odyssey's Hot Checks Receipt Journal Report*.
- Verified that collections received from the Community Supervision and Corrections Department were receipted and included on the *Processing Fees Report*.
- Verified that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

Conclusion:

Total collections for the months of August 2017 and September 2017 were \$132,347.47 and \$99,742.24, respectively. Based on the results of the review, we have concluded that collections were generally properly accounted and reported.

If you have any questions, please contact Ricardo Nunez, Internal Auditor II, at 318-2511 ext. 4644, Letty Chavez, Director of Audit, at ext. 4651, Linda Fong, First Assistant Auditor, at ext. 4668, or me at ext. 4645.

Respectfully,



Maria Arcilia Duran, CPA
County Auditor

cc: Mr. Valde Guerra, County Executive Office

HIDALGO COUNTY DISTRICT JUDGES

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

RODOLFO DELGADO
JUDGE, 93RD D.C.

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

ROSE GUERRA REYNA
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JUDGE, 430TH D.C.

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

COUNTY of HIDALGO

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



November 17, 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 Months of August 2017 and September 2017

Dear Ms. Hinojosa:

We have 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), 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 months of August 2017 and September 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, 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

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JUDGE, 389TH D.C.

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

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

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

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

Conclusion:

Total collections for the months of August 2017 and September 2017 were \$558,056.29 and \$448,559.26, respectively. 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 months of August 2017 and September 2017 to determine if fines, fees, and court costs were properly allocated and reported.

The results of our review revealed that 124 of the receipts tested (August-65; September-59) (Exhibits 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 December 7, 2017.

HIDALGO COUNTY DISTRICT JUDGES

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

RODOLFO DELGADO
JUDGE, 93RD D.C.

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

ROSE GUERRA REYNA
JUDGE, 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.

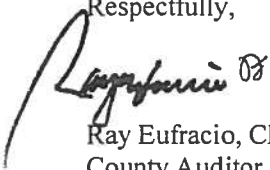
L. KENO VASQUEZ
JUDGE, 398TH D.C.

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

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

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

Respectfully,



Ray Eufracio, CPA
County Auditor

Enclosures: Copy of *Monthly Fees Report* and Exhibits

cc: Mr. Valde Guerra, County Executive Officer



HIDALGO COUNTY DISTRICT JUDGES

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HIDALGO COUNTY DISTRICT CLERK MONTHLY FEE REPORT

PAGE 1 OF 3

FOR THE MONTH OF AUGUST 2017

		# OF CASES		
DISTRICT COURT FEES (LGC 133.151(a)(1)&(a)(2))				
DIVORCE & FAMILY LAW CASES	#	296	Cases To Report	= \$ 13,079.25
PARTIAL PAYMENT				1100-207-20-000-051-0-000 \$ 13,079.25
OTHER THAN DIVORCE/FAMILY	#	652	Cases To Report	= \$ 32,360.67
PARTIAL PAYMENT				1100-207-20-000-052-0-000 \$ 32,360.67
INDIGENT LEGAL SERVICES (LGC 133.152 (a)(1)-(2))				
DIVORCE & FAMILY LAW CASES	#	366	Actions To Report	= \$ 1,826.22
PARTIAL PAYMENT				
OTHER THAN DIVORCE/FAMILY	#	722	Actions To Report	= \$ 7,125.30
PARTIAL PAYMENT				1100-207-20-000-050-0-000 \$ 8,951.52
JUDICIAL SUPPORT FEE (LGC 133.154) @37.00AFTER 12/1/05	#	2	Cases To Report	= \$ 74.00
PARTIAL PAYMENT				
JUDICIAL SUPPORT FEE (LGC 133.154) @342.00AFTER 1/1/08	#	946	Cases To Report	= \$ 39,312.06
PARTIAL PAYMENT				1100-207-20-000-055-0-000 \$ 39,386.06
FAMILY PROTECTION FEE (GC 51.961) AFTER 6/15/07 @ \$15.00				1100-341-10-090-011-0-000 \$ 3,330.00
CLERK COST (GC 51.317(b)(1)&(b-1))	\$	47,104.63		
OTHER CLERK COST (GC51.317-319)	\$	43,533.01		
TIME PAYMENT (LGC 133.103) @ \$10.00				\$ 90,637.64
PHOTO & CERTIFIED COPIES (GC 51.318(b)(7)-(8))				\$ 1,326.08
OTHER FEES				\$ 22,598.00
REGISTRY ADMINISTRATION FEE (LGC 117.055)				\$ 860.00
REGISTRY ADMINISTRATION INTEREST (LGC 117.054)				\$ 7,027.67
NSF CHECK FEE (LGC 118.141)				\$ -
STOP PAYMENT CHARGE (LGC 118.141 (b)(1)-(2))				\$ -
INTEREST EARNED FOR THE MONTH OF JULY/2017			TOTAL CLERK'S FEES	1100-341-10-090-001-0-000 \$ 122,449.39
COURT FEES:				1100-361-11-000-005-0-000 \$ 323.13
DISTRICT ATTORNEY (CCP 102.008)				1100-341-10-090-007-0-000 \$ 223.48
DISTRICT ATTORNEY BOND FORFEITURES COMMISSIONS (GC 41.005)				1100-341-10-090-008-0-000 \$ 487.50
PROTECTIVE ORDER (D.A. FEES, FC 71.04) @ \$150.00				1100-341-10-000-003-0-000 \$ -
TIME PAYMENT ADMINISTRATION OF JUSTICE (LGC 133.103) @ \$ 2.50				1100-341-10-090-002-0-000 \$ 331.52
TIME PAYMENT (LGC 133.103) @ \$12.50				1100-207-20-000-005-0-000 \$ 4,667.69
LOCAL (CRIMINAL) TRANSACTION FEE (CCP 102.072) @ \$2.00				1100-341-10-090-003-0-000 \$ 2,324.00
APPELLATE JUD. SYS. FUND (GC 22.2141) @ \$5.00				1100-207-20-000-001-0-000 \$ 3,877.98
STATEWIDE E-FILE FEE (GC 51.851) 9/1/15 @ \$30.00				1100-207-20-000-068-0-000 \$ 30,219.53
MASTER COURT FEES (14.82gFC) @ \$7.00				1100-341-10-090-004-0-000 \$ -
JURY FEES (CCP 102.004) 1/1/16 @ \$40.00				1100-341-10-090-006-0-000 \$ 12,259.10
PASSPORT EXECUTION FEE @ \$25.00				1100-341-10-090-013-0-000 \$ 1,525.00
PASSPORT PHOTO FEE @ \$15.00				1100-341-10-090-014-0-000 \$ 370.00
RECORDS ARCHIVE AND PRESERVATION FEE (GC 51.305) 8/01/09 @ \$5.00				1100-341-10-090-015-0-000 \$ 10,211.09
DOMESTIC RELATIONS OFFICE FEE (FC 203.005)				1100-341-10-090-016-0-000 \$ 3,975.31
E-FILE TRANSACTION FEE (GC 72.031) 1/1/14 @ \$2.00				1100-341-10-090-018-0-000 \$ 16,466.00
TAX A/C SCOFFLAW FEE (TC 502.010 (f)) @ \$20.00				1100-341-10-140-050-0-000 \$ 1,693.09
SHERIFF FEES (CCP 102.011) \$ 21,792.61				
SHERIFF FEES (HCSO) \$ 67.94				
CONSTABLE FEES (CCP 102.011)				
			PCT. 1	1100-342-10-090-001-0-000 \$ 21,860.55
			PCT. 2	1100-342-10-291-000-0-000 \$ 0.90
			PCT. 3	1100-342-10-292-000-0-000 \$ 1,567.46
			PCT. 4	1100-342-10-293-000-0-000 \$ 3,187.22
			PCT. 5	1100-342-10-294-000-0-000 \$ 329.74
				1100-342-10-295-000-0-000 \$ -
PUBLIC DEFENSE ATTY'S FEES (CCP 26.05)				1100-351-20-090-001-0-000 \$ 9,478.23
FINES (LGC 113.004)				1200-351-10-090-000-0-000 \$ 56,953.86
BOND FORFEITURES (CCP 22.16)				1200-352-10-090-001-0-000 \$ 6,062.50
PRE-TRIAL DIVERSION PROGRAM FEES (CCP 102.0121 (a))				1225-341-10-080-000-0-000 \$ 6,000.00
COURTHOUSE SECURITY FUND (291.008 LGC/102.017 CCP)				1241-341-10-090-001-0-000 \$ 5,354.73
# CIVIL FILINGS X \$5.00 =		\$ 4,634.66		
# FELON. CONV. X \$5.00 =		\$ 720.07		
# MISD. CONV. X \$3.00 =		\$ -		
COUNTY RECORDS PRESERVATION (GC 51.708)				1238-341-10-090-001-0-000 \$ 9,339.99
COUNTY RECORDS MANAGEMENT & PRESERVATION (GC 51.317/ CCP 102.005)				1238-341-20-090-001-0-000 \$ 9,600.18
# CIVIL FILINGS X \$5.00 =		\$ 5,552.47		
# CRIM. CONV. X \$22.50 =		\$ 4,047.71		
DISTRICT CLERK RECORDS MANAGEMENT & PRESERVATION (GC 51.317 (b)(4))				1235-341-10-090-000-0-000 \$ 5,153.49
# CIVIL FILINGS X \$5.00 =		\$ 5,552.45		
# CRIM. FILINGS X \$2.50 =		\$ (398.96)		
COURT REPORTER SERVICE FEE (GC 51.601) @ \$15.00				1239-341-10-090-001-0-000 \$ 11,848.24
JUVENILE DELINQUENCY PREVENTION FUND (CCP 102.0171) @ \$5.00				1240-341-10-090-001-0-000 \$ -
LAW LIBRARY FEES (LGC 323.023) @ \$30.00				1247-341-10-090-001-0-000 \$ 27,631.08
OTHER COURT FEES				
CRIMINAL CLERK FEE (CCP ART. 102.005)		\$ 5,915.16		
LAW ENFORCEMENT LAB COSTS (CCP ART 42.12 SEC 11)		\$ 140.00		
CRIME STOPPERS - ADULT PROBATION DEPT.		\$ -		
MOTHERS AGAINST DRUNK DRIVING		\$ 11.85		
WOMEN TOGETHER EMERGENCY SHELTER		\$ -		
ESTRELLA'S HOUSE		\$ -		
ATTORNEY AD-LITEM		\$ 250.00		
SUBTOTAL		\$ 6,317.01		
LESS: LAW ENFORCEMENT LAB COSTS		\$ (140.00)		
LESS: CRIME STOPPERS		\$ -		
LESS: MOTHERS AGAINST DRUNK DRIVING		\$ (11.85)		
LESS: WOMEN TOGETHER EMERGENCY SHELTER		\$ -		
LESS: ESTRELLA'S HOUSE		\$ -		
LESS: ATTORNEY AD-LITEM		\$ (250.00)		
TOTAL OTHER COURT FEES		\$ 5,915.16		

SEP 12 2017

HDM
9/11/17

X2

HIDALGO COUNTY DISTRICT CLERK MONTHLY FEE REPORT

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FOR THE MONTH OF AUGUST 2017

CONSOLIDATED COURT COST(LGC133.102)

1/1/04
A&B MISD@583.00 MISD@540.00
A&B MISD@40.00 MISD@117.00

FEL@5133.00

1100-207-20-000-015-0-000 \$ 18,994.35 M

CRIMINAL JUSTICE FEES (CCP 102.51)	PRIOR 8/31/97 FEL @ \$20.00 MISD @ \$10.00
BREATH ALCOHOL TESTING (CCP 102.016)	9/1/91-8/31/97 @ \$30.00
COMPREHENSIVE REHABILITATION (CCP 102.81)	9/1/91-8/31/97 @ \$25.00
LAW ENFORCE EDUC. FUND(GC 415.082)	\$3.50
CRIME STOPPERS (CCP 102.013) @ \$2.00	9/1/89-8/31/97 @ \$2.00
ABUSED CHILDREN'S COUNSELING (CCP 37.072)	
JUVENILE CRIME & DELINQUENCY(CCP 102.075 (m))	9/1/97-8/31/01 @ \$0.25 9/1/01-12/31/03 @ \$0.50
FUGITIVE APPREHENSION FUND (CCP 102.19)	9/1/97-12/31/03 @ \$5.00
CRIME VIC COMP. FUND (CCP 56.55)	FEL @ \$45.00 MISD @ \$35.00
JUDICIAL COURT PERSON. TRAINING (GC 56.001)	9/1/85-8/30/99 @ \$1.00, 8/31/99-12/31/03 @ \$2.00
CORRECTIONAL MGMT INST OF TX (CCP 102.075(n))	3/1/01-12/31/03 @ \$0.50

1100-207-20-000-003-0-000	\$ -	M
1100-207-20-000-006-0-000	\$ -	M
1100-207-20-000-008-0-000	\$ -	M
1100-207-20-000-011-0-000	\$ -	M
1100-207-20-000-014-0-000	\$ -	M
1100-207-20-000-016-0-000	\$ -	M
1100-207-20-000-007-0-000	\$ 0.99	M
1100-207-20-000-009-0-000	\$ 12.72	M
1100-207-20-000-017-0-000	\$ 114.54	M
1100-207-20-000-027-0-000	\$ 5.07	M
1100-207-20-000-029-0-000	\$ 0.79	M

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	\$ (584.69)	M
1100-207-20-000-020-0-000	\$ 0.67	M
1100-207-20-000-021-0-000	\$ -	M

DNA TESTING FEE (CCD 102.020 GC 411.1471(a)(1) or (a)(2) \$250.00, GC 411.1471(a)(3) \$50.00)

1100-207-20-000-030-0-000	\$ 1,822.41	M
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JUVENILE PROBATION DIVERSION FUND (FC ART 54.0411) @ \$20.00

1100-207-20-000-033-0-000	\$ -	M
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JURY SERVICE FUND (SB 1704) @ \$4.00

1100-207-20-000-053-0-000	\$ 558.46	M
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JUDICIAL SUPPORT FEE - STATE -(LGC 133.105) @ \$3.40

1100-207-20-000-054-0-000	\$ 739.88	M
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JUDICIAL SUPPORT FEE - COUNTY -(LGC 133.105) @ \$0.60

1100-341-10-090-009-0-000	\$ 83.91	M
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STATE TRAFFIC FEE (TRC 542.4031)

AFTER 9/1/03 @ \$30.00

1100-207-20-000-035-0-000	\$ -	M
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NONDISCLOSURE FEE (GC 411.081(a)-(h))

1 cases

AFTER 9/1/03 @ \$28.00

1100-207-20-000-037-0-000	\$ 28.00	M
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EXPUNGEMENT OF OFFENSES FOR MINORS (CCP 102.006 AND GC103.021)

AFTER 1/1/06 @ \$30.00

1100-341-10-090-010-0-000	\$ -	M
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DRUG COURT FEE-STATE (CCP 102.0178)

AFTER 6/15/07

1100-207-20-000-058-0-000	\$ 3,341.12	M
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EMS TRAUMA FUND (CCP 102.0185 PC CHAP 49)

AFTER 1/1/04 @ \$100.00

1100-207-20-000-038-0-000	\$ 2,254.85	M
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INDIGENT DEFENSE REPRESENTATION FUND (LGC 133.107)

AFTER 1/1/08 @ \$ 2.00

1100-207-20-000-059-0-000	\$ 265.06	M
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DNA COMMUNITY SUPERVISION - DNA TESTING (CCP102.020)

AFTER 1/1/10 @ \$34.00

1100-207-20-000-063-0-000	\$ 2,354.25	M
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DNA COMMUNITY SUPERVISION - JUVENILE - DNA TESTING (CCP 102.020)

AFTER 1/1/10 @ \$50.00

1100-207-20-000-064-0-000	\$ -	M
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COUNTY & DISTRICT COURT TECHNOLOGY FUND (CCP 102.0169)

AFTER 1/1/10 @ \$4.00

1255-341-10-090-000-0-000	\$ 518.99	M
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COUNTY CHILD ABUSE PREVENTION FUND (CCP 102.0186)

AFTER 1/1/06 @ \$100.00

1234-341-10-090-000-0-000	\$ 728.96	M
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MENTAL HEALTH EXPERTS COMPENSATION

AFTER 1/1/06 @ \$6.00

1100-360-00-000-000-0-000	\$ 163.71	M
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RESTITUTION FEE / STATE (CCP 42.037)

AFTER 1/1/06 @ \$6.00

	\$ -	M
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RESTITUTION FEE / COUNTY (CCP 42.037)

AFTER 1/1/06 @ \$6.00

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

AFTER 7/5/11 @ \$20.00

1100-207-20-000-066-0-000	\$ 1,490.08	M
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FAILURE TO APPEAR - DISTRICT CLERK (TRANS. CODE 706.006-.007)

AFTER 7/5/11 @ \$4.00

1100-341-10-090-017-0-000	\$ 297.98	M
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FAILURE TO APPEAR - OMNI BASE (TRANS. CODE 706.006-.007)

AFTER 7/5/11 @ \$6.00

1100-202-00-000-019-0-000	\$ 446.94	M
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E-FILE COST ON CONVICTION FEE (GC 102.0415) 9/1/13 @ \$5.00

1100-207-20-000-071-0-000	\$ 558.94	M
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TEXAS HOME VISITING PROGRAM CONTRIBUTIONS @ \$5.00

1100-207-20-000-074-0-000	\$ -	M
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COURT FACILITIES FEE - DISTRICT CLERK (GC 51.711) 1/1/16 @ \$20.00

1100-341-10-090-019-0-000	\$ 17,478.94	M
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DELINQUENT ATTORNEY FEE 1/1/2016

AFTER 7/5/11 @ \$6.00

1100-202-00-000-004-0-000	\$ 6,508.67	M
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DUE TO GENERAL (95' COMPTROLLER AUDIT)

AFTER 7/5/11 @ \$6.00

1100-360-00-000-000-0-000	\$ -	M
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TOTAL FEES COLLECTED FOR PAYMENT TO COUNTY TREASURER

1100-227-30-000-019-0-000	\$ 543,968.13	M
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TOTAL CASH RECEIVED

LESS: AMOUNT PAID TO COUNTY TREASURER
AMOUNT DUE TO COUNTY TREASURER
AMOUNT OVERPAID TO COUNTY TREASURER
OTHER DISBURSEMENTS\$ 543,968.13 X3
\$ -
\$ -
\$ 2,830.94 X9

\$ 558,056.29 X4

TOTAL DISBURSEMENTS

\$ 546,799.07 X2

NET AMOUNT AVAILABLE FOR DEPOSIT TO CLERK'S FEE ACCOUNT

\$ 11,257.22 X7

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

\$	11,861.37	X14-a5
\$	(1,006.00)	X11
\$	-	
\$	140.00	X4-b
\$	11.85	X4-b
\$	-	
\$	-	
\$	250.00	X13; X7-b
\$	-	
\$	-	

NET AMOUNT

\$ 11,257.22 X7

+18

X2-b; X4

X4

X2

X2-a

HIDALGO COUNTY DISTRICT CLERK MONTHLY FEE REPORT

PAGE 3 OF 3

FOR THE MONTH OF AUGUST 2017

REMITTANCES TO COUNTY TREASURER

	DATE	CHECK NUMBER	DATES OF REPORTS	AMOUNT	TREASURER REC #
CIVIL1)	08/10/17	48365	08/01/17 - 08/04/17	\$ 84,417.87	213678
CIVIL2)	08/16/17	48370	08/07/17 - 08/11/17	\$ 86,319.22	213884
CIVIL3)	09/06/17	48396	08/14/17 - 08/18/17	\$ 78,411.90	- 214605
CIVIL4)	09/06/17	48392	08/21/17 - 08/25/17	\$ 89,334.08	- 214610
CIVIL5)	09/08/17	48398	08/28/17 - 08/31/17	\$ 72,587.82	- 214702
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)	08/10/17	48363	08/01/17 - 08/02/17	\$ 14,219.90	213683
CRM2)	08/10/17	48364	08/03/17 - 08/04/17	\$ 15,862.68	213679
CRM3)	08/10/17	48367	08/07/17 - 08/09/17	\$ 23,271.12	213684
CRM4)	08/16/17	48369	08/10/17 - 08/11/17	\$ 7,678.90	213885
CRM5)	08/17/17	48380	08/14/17 - 08/16/17	\$ 15,669.80	213887
CRM6)	09/06/17	48389	08/17/17 - 08/18/17	\$ 12,116.80	- 214611
CRM7)	09/06/17	48390	08/21/17 - 08/23/17	\$ 16,976.70	- 214607
CRM8)	09/06/17	48391	08/24/17 - 08/25/17	\$ 8,377.10	- 214609
CRM9)	09/06/17	48395	08/28/17 - 08/30/17	\$ 15,233.30	- 214612
CRM10)	09/08/17	48397	08/31/17 - 08/31/17	\$ 3,490.94	- 214701

TOTAL AMOUNT OF REMITTANCES

\$ 543,968.13

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PREPARED BY

BOOKKEEPER

DATE

REVIEWED BY

ACCOUNTANT

DATE

INTERNAL AUDITOR

DATE

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

DISTRICT CLERK OR DESIGNEE SIGNATURE

DATE

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

AUDITED BY: THE HIDALGO
COUNTY AUDITOR'S OFFICE

DATE: 10.10.17

HIDALGO COUNTY DISTRICT CLERK
Schedule of Adjustments
For the Month Ending August 31, 2017

Receipt Number	Case Number	Party	Date	DNACS	DPS	HCSO	JUFR	RMP	RMPR	Total
Arrest fee should be no more than \$5 (refer to CCP art. 102.011(a)(1)).										
COL-2017-18528	CR-3793-03-D	GALINDO, FRANCISCO JAVIER HERNANDEZ	8/28/2017			35.00	20.00	20.00		332.00
COL-2017-16861	CR-4235-12-F	CUELLAR, JOEL JOSUE	8/3/2017	-	-	60.00	-	-	-	100.00
COL-2017-18261	CR-4115-12-G	CERDA, JESUS III PEREZ	8/23/2017	-	-	7.47	-	4.80	0.53	100.00
COL-2017-16861	CR-4235-12-F	CUELLAR, JOEL JOSUE	8/3/2017	-	-	60.00	-	-	-	100.00
COL-2017-18261	CR-4115-12-G	CERDA, JESUS III PEREZ	8/23/2017	-	-	7.47	-	4.80	0.53	100.00
COL-2017-17123	CR-4165-11-H	GOMEZ, ROGELIO	8/7/2017	-	6.46	-	3.70	4.16	0.44	100.00
COL-2017-17292	CR-1445-02-D	CRUZ, BENITO REYNA	8/9/2017	-	5.90	-	3.37	3.37	-	160.00
COL-2017-16690	CR-2361-03-C	MUNOZ, MARK ANTHONY	8/1/2017	-	-	35.00	20.00	20.00	-	390.00
COL-2017-16792	CR-5037-10-C	AROS-ARAIZA, GILBERTO ORLANDO	8/2/2017	-	-	17.45	9.97	11.21	1.25	209.00
COL-2017-16837	CR-2873-11-B	CORTEZ, NATHANIEL ALEXANDER	8/3/2017	32.16	-	33.11	18.92	21.29	2.37	869.00
COL-2017-16943	CR-1324-00-I	RANGEL, DANIEL HERNANDEZ	8/4/2017	-	-	21.98	12.56	12.56	-	245.03
COL-2017-17099	CR-4245-04-F	VARGAS, VICTOR JOHN	8/7/2017	-	-	35.00	20.00	20.00	-	392.60
COL-2017-17113	CR-717-08-E	GONZALEZ, BRANDON LEE	8/7/2017	-	-	12.87	7.35	8.28	0.93	150.90
COL-2017-17115	CR-1276-08-D	GUZMAN, ARMANDO ALVAREZ	8/7/2017	-	-	35.00	20.00	22.50	2.50	673.00
COL-2017-17150	CR-3862-08-F	MIRELES, RENE	8/7/2017	-	-	35.00	20.00	22.50	2.50	444.70
COL-2017-17180	CR-078-09-F	MIRELES, RENE	8/7/2017	-	-	35.00	20.00	22.50	2.50	444.70
COL-2017-17328	CR-1351-09-G	GONZALEZ, ROBERTO HERNANDEZ	8/9/2017	-	-	8.68	4.96	5.58	0.62	100.00
COL-2017-17482	CR-0779-04-E	ROBLES, MIGUEL	8/11/2017	-	-	35.00	20.00	20.00	-	429.00
COL-2017-17496	CR-0737-05-H	MOLINA, ARLANDO JR ESCOBEDO	8/11/2017	-	-	35.00	20.00	20.00	-	429.00
COL-2017-18182	CR-1980-05-I	LEAL, MARIO ADRIAN	8/22/2017	-	-	35.00	20.00	20.00	-	390.00
COL-2017-18621	CR-5037-10-C	AROS-ARAIZA, GILBERTO ORLANDO	8/30/2017	-	-	17.55	10.03	11.29	1.25	210.30

Receipt Number	Case Number	Party	Date	DNACS	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-2017-17126	CR-4047-07-H	MORENO, ROBERT SETH	8/7/2017			35.00	20.00	22.50	2.50	436.60
COL-2017-16718	CR-3037-11-D	GARZA, ERIC	8/1/2017	32.48	33.37	-	19.08	21.45	2.38	927.00
COL-2017-16719	CR-1877-13-D	GARZA, ERIC	8/1/2017	32.61	33.55	-	19.17	21.57	2.39	999.00
COL-2017-16891	CR-4405-06-D	RODRIGUEZ, ALBERTO NAVA	8/3/2017	-	5.16	-	3.32	3.31	0.37	250.00
COL-2017-17133	CR-3774-07-G	PORTALES, ELSY HERNANDEZ	8/7/2017	-	35.00	-	20.00	22.50	2.50	536.90
COL-2017-18337	CR-2738-14-D	ARROZ, ALONZO MARTINEZ	8/24/2017	-	20.29	-	11.60	13.01	1.45	300.00
COL-2017-18339	CR-2732-14-D	ARROZ, ALONZO MARTINEZ	8/24/2017	-	20.29	-	11.60	13.01	1.45	300.00
COL-2017-16878	CR-0606-13-H	GOMEZ, NORMA LAMAR GARZA	8/3/2017	-	-	20.49	11.71	13.17	1.46	300.00
COL-2017-16914	CR-727-11-I	GALLEGOS, SANTINO VITO CORDOVA	8/3/2017	-	-	35.00	20.00	22.50	2.50	416.00
COL-2017-16984	CR-1641-08-H	CARRIZALES, ROEL CANTU	8/4/2017	-	-	35.00	20.00	22.50	2.50	1,579.50
COL-2017-17042	CR-4653-11-I	PEREZ, DAVID, Jr.	8/7/2017	34.00	-	35.00	20.00	22.50	2.50	1,995.50
COL-2017-17089	CR-1530-15-G	GAMEZ, REBECCA FLORES	8/7/2017	34.00	-	35.00	20.00	22.50	2.50	500.00
COL-2017-17108	CR-3433-14-E	Gomez, Iannelli Yajira	8/7/2017	23.09	-	23.77	13.58	15.28	1.70	400.00
COL-2017-17148	CR-166-08-F	MIRELES, RENE	8/7/2017	-	-	35.00	20.00	22.50	2.50	436.90
COL-2017-17246	CR-407-12-F	MIRELES, RENE	8/8/2017	-	-	34.35	19.63	22.08	2.44	447.30
COL-2017-17282	CR-4101-10-A	AGUIRRE, ANTONIO RODRIGUEZ	8/9/2017	-	-	30.32	17.33	19.49	2.16	363.00
COL-2017-17402	CR-0252-13-C	HINOJOSA, GUADALUPE ALONZO	8/10/2017	-	-	18.45	10.55	11.87	1.32	186.00
COL-2017-17443	CR-1986-14-H	GOMEZ, DENISSE A	8/11/2017	20.74	-	21.32	12.17	13.74	1.51	350.00
COL-2017-17478	CR-2591-13-E	ROBLES, MIGUEL	8/11/2017	-	-	35.00	20.00	22.50	2.50	411.00
COL-2017-17479	CR-1549-11-E	ROBLES, MIGUEL	8/11/2017	-	-	35.00	20.00	22.50	2.50	351.00
COL-2017-17480	CR-4443-07-E	ROBLES, MIGUEL	8/11/2017	-	-	35.00	20.00	22.50	2.50	445.90
COL-2017-17481	CR-2479-07-E	ROBLES, MIGUEL	8/11/2017	-	-	35.00	20.00	22.50	2.50	445.90
COL-2017-17560	CR-3760-14-C	Morales, Alfonso Eduardo	8/14/2017	-	-	35.00	20.00	22.50	2.50	331.00
COL-2017-17595	CR-4295-12-I	Ramirez, Guadalupe Partida, Jr.	8/14/2017	12.04	-	12.34	7.11	7.93	0.86	1,341.00
COL-2017-17814	CR-0481-15-J	RIVAS, ANSELMO, Jr.	8/16/2017	14.35	-	14.77	8.44	9.50	1.06	400.00
COL-2017-17840	CR-0198-14-A	ORTEGA, OSCAR DAVID GARCIA	8/17/2017	30.10	-	30.96	17.71	19.92	2.23	1,435.20
COL-2017-17881	CR-3486-14-I	LOPEZ, JOSE GUADALUPE	8/17/2017	34.00	-	28.89	16.52	18.58	2.07	1,413.10

HIDALGO COUNTY DISTRICT CLERK
Schedule of Adjustments
For the Month Ending August 31, 2017

Receipt Number	Case Number	Party	Date	DNACS	DPS	HCSO	JUFR	RMP	RMPPr	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-2017-17891	CR-4128-12-E	SALAS, SALVADOR	8/17/2017	-	-	35.00	20.00	22.50	2.50	351.00
COL-2017-17892	CR-0869-13-E	SALAS, SALVADOR	8/17/2017	-	-	35.00	20.00	22.50	2.50	351.00
COL-2017-17921	CR-0661-13-G	FUENTES, RENE GARZA	8/18/2017	-	-	35.00	20.00	22.50	2.50	411.00
COL-2017-17952	CR-2086-12-D	ROMERO, PAUL LUIS	8/18/2017	-	-	5.44	3.11	3.50	0.39	55.00
COL-2017-18071	CR-1968-08-J	PENA, JOSE LUIS MORENO	8/21/2017	-	-	32.49	18.57	20.89	2.32	300.00
COL-2017-18113	CR-4577-14-B	BUENTELLO, CHRISTOPHER LEE	8/21/2017	6.89	-	7.10	4.07	4.56	0.51	150.00
COL-2017-18184	CR-2847-12-A	ESCOBAR, FATIMA	8/22/2017	-	-	10.81	6.23	6.92	0.76	692.90
COL-2017-18247	CR-2557-12-E	ESPINOSA, JONNY	8/23/2017	7.89	-	8.12	4.64	5.22	0.58	652.50
COL-2017-18286	CR-3505-14-E	ALVAREZ, MAURICIO LARA	8/23/2017	-	-	29.25	16.72	18.79	2.09	520.00
COL-2017-18416	CR-1687-10-F	FLORES, RAUL	8/25/2017	-	-	35.00	20.00	22.50	2.50	351.00
COL-2017-18529	CR-3021-12-G	SOSA, MIGUEL ANGEL GUARDIOLA	8/28/2017	-	-	35.00	20.00	22.50	2.50	1,411.00
COL-2017-18590	CR-2272-12-E	SALAZAR, JASON RAY	8/29/2017	6.52	-	6.71	3.84	4.32	0.48	91.00
COL-2017-18752	CR-2531-13-D	RAMIREZ, LEO NEGRETE	8/31/2017	34.00	-	35.00	20.00	22.50	2.50	1,135.00

Receipt Number	Case Number	Party	Date	DNACS	DPS	HCSO	JUFR	RMP	RMPPr	Total
DNA Community Supervision Fee (DNACS \$34) should NOT have been assessed based on type of offense and judgment order. Refer to Government Code, Sec. 411.1471.										
COL-2017-17226	CR-3864-16-F	BARRON, MICHAEL ANGELO VELA	8/8/2017	34.00		5.00		22.50	2.50	1,064.00
COL-2017-18179	CR-2898-16-B	MARTINEZ, JOSE MANUEL	8/22/2017	34.00		5.00		22.50	2.50	1,368.00
DC-2017-061870	CR-2548-17-F	IGNACIO, RAYMOND SAN MIGUEL	8/3/2017	34.00		5.00		22.50	2.50	1,081.00

Receipt Number	Case Number	Party	Date	DNACS	DPS	HCSO	JUFR	RMP	RMPPr	Total
Records Management & Preservation Fee needs to be split accordingly (RMP=\$22.50 and RMP-DC=\$2.50).										
COL-2017-17856	CR-1250-17-C	Mendoza, Brandon Steve Rodriguez	8/17/2017			5.00		2.50	22.50	837.00

HIDALGO COUNTY DISTRICT CLERK MONTHLY FEE REPORT

PAGE 1 OF 3

FOR THE MONTH OF SEPTEMBER 2017

DISTRICT COURT FEES (LGC 133.151(a)(1)&(a)(2))

OF
CASES

DIVORCE & FAMILY LAW CASES

233

Cases To Report = \$ 10,442.06

PARTIAL PAYMENT

1100-207-20-000-051-0-000 \$ 10,442.06

OTHER THAN DIVORCE/FAMILY

449

Cases To Report = \$ 22,281.83

PARTIAL PAYMENT

1100-207-20-000-052-0-000 \$ 22,281.83

INDIGENT LEGAL SERVICES (LGC 133.152 (a)(1)-(2))

286

Actions To Report = \$ 1,426.31

DIVORCE & FAMILY LAW CASES

PARTIAL PAYMENT

543

Actions To Report = \$ 5,398.88

OTHER THAN DIVORCE/FAMILY

PARTIAL PAYMENT

1100-207-20-000-050-0-000 \$ 6,825.19

JUDICIAL SUPPORT FEE (LGC 133.154)

@37.00AFTER 12/1/05

2

Cases To Report = \$ 74.00

PARTIAL PAYMENT

JUDICIAL SUPPORT FEE (LGC 133.154)

@42.00AFTER 1/1/08

676

Cases To Report = \$ 28,247.04

PARTIAL PAYMENT

1100-207-20-000-055-0-000 \$ 28,321.04

FAMILY PROTECTION FEE (GC 51.961) AFTER 6/15/07 @ \$15.00

1100-341-10-090-011-0-000 \$ 2,684.75

CLERK COST (GC 51.317(b)(1)&(b-1))

\$ 34,116.94

OTHER CLERK COST (GC51.317-319)

\$ 33,565.12

TIME PAYMENT (LGC 133.103) @ \$10.00

\$ 1,191.28

PHOTO & CERTIFIED COPIES (GC 51.318(b)(7)-(8))

\$ 21,587.00

OTHER FEES

REGISTRY ADMINISTRATION FEE (LGC 117.055)

\$ 710.35

REGISTRY ADMINISTRATION INTEREST (LGC 117.054)

\$ 3,635.74

NSF CHECK FEE (LGC 118.141)

\$ 30.00

STOP PAYMENT CHARGE (LGC 118.141 (b)(1)-(2))

\$ -

TOTAL CLERK'S FEES

1100-341-10-090-001-0-000 \$ 94,836.43

INTEREST EARNED FOR THE MONTH OF

AUGUST 2017

COURT FEES

DISTRICT ATTORNEY (CCP 102.008)

1100-361-11-000-005-0-000 \$ 335.93

DISTRICT ATTORNEY BOND FORFEITURES COMMISSIONS (GC 41.005)

1100-341-10-090-007-0-000 \$ 179.10

PROTECTIVE ORDER (D.A. FEES, FC 71.04) @ \$150.00

1100-341-10-090-008-0-000 \$ 540.00

TIME PAYMENT ADMINISTRATION OF JUSTICE (LGC 133.103) @ \$ 2.50

1100-341-10-090-003-0-000 \$ -

TIME PAYMENT (LGC 133.103) @ \$12.50

1100-341-10-090-002-0-000 \$ 297.82

LOCAL (CRIMINAL) TRANSACTION FEE (CCP 102.072) @ \$2.00

1100-207-20-000-005-0-000 \$ 1,489.11

APPELLATE JUD. SYS. FUND (GC 22.2141) @ \$5.00

1100-341-10-090-003-0-000 \$ 2,258.00

STATEWIDE E-FILE FEE (GC 51.851) 9/1/15 @ \$30.00

1100-207-20-000-001-0-000 \$ 2,674.97

JUDICIAL AND COURT PERSONAL TRAINING FEE - CIVIL (GC 51.971(a) 9/1/17 @ \$5.00

1100-207-20-000-008-0-000 \$ 22,917.31

JURY FEES (CCP 102.004) 1/1/16 @ \$40.00

1100-207-20-000-076-0-000 \$ 3,639.24

PASSPORT EXECUTION FEE @ \$25.00

1100-341-10-090-006-0-000 \$ 10,125.69

PASSPORT PHOTO FEE @ \$15.00

1100-341-10-090-013-0-000 \$ 950.00

RECORDS ARCHIVE AND PRESERVATION FEE (GC 51.305) 8/01/09 @ \$5.00

1100-341-10-090-014-0-000 \$ 340.00

DOMESTIC RELATIONS OFFICE FEE (FC 203.005)

1100-341-10-090-015-0-000 \$ 7,761.35

E-FILE TRANSACTION FEE (GC 72.031) 1/1/14 @ \$2.00

1100-341-10-090-016-0-000 \$ 2,887.65

TAX A/C SCHOFFLAW FEE (TC 502.010 (f)) @ \$20.00

1100-341-10-090-018-0-000 \$ 15,110.00

SHERIFF FEES (CCP 102.011) \$ 21,402.07

1100-341-10-140-050-0-000 \$ 1,341.37

SHERIFF FEES (HCSO) \$ 2,282.42

CONSTABLE FEES (CCP 102.011)

PCT 1

1100-342-10-090-001-0-000 \$ 23,684.49

PCT 2

1100-342-10-291-000-0-000 \$ 1.21

PCT 3

1100-342-10-292-000-0-000 \$ 1,070.42

PCT 4

1100-342-10-293-000-0-000 \$ 3,741.17

PCT 5

1100-342-10-294-000-0-000 \$ 547.11

PUBLIC DEFENSE ATTY'S FEES (CCP 26.05)

1100-342-10-295-000-0-000 \$ -

FINES (LGC 113.004)

1100-351-20-090-001-0-000 \$ 9,715.65

BOND FORFEITURES (CCP 22.16)

1200-351-10-090-000-0-000 \$ 49,876.51

PRE-TRIAL DIVERSION PROGRAM FEES (CCP 102.0121 (a))

1200-352-10-090-001-0-000 \$ 7,215.00

COURTHOUSE SECURITY FUND (291.008 LGC/102.017 CCP)

1225-341-10-080-000-0-000 \$ 5,500.00

CIVIL FILINGS X \$5.00

\$ 3,369.16

FELON CONV. X \$5.00

\$ 640.52

MISD CONV. X \$3.00

\$ -

COUNTY RECORDS PRESERVATION (GC 51.708)

1238-341-10-090-001-0-000 \$ 6,714.88

COUNTY RECORDS MANAGEMENT & PRESERVATION (GC 51.317/ CCP 102.005)

1238-341-20-090-001-0-000 \$ 7,038.25

CIVIL FILINGS X \$5.00

\$ 4,200.70

CRIM CONV. X \$22.50

\$ 2,837.55

DISTRICT CLERK RECORDS MANAGEMENT & PRESERVATION (GC 51.317 (b)(4))

1235-341-10-090-000-0-000 \$ 4,576.79

CIVIL FILINGS X \$5.00

\$ 4,199.32

CRIM FILINGS X \$2.50

\$ 377.47

COURT REPORTER SERVICE FEE (GC 51.601) @ \$15.00

1239-341-10-090-001-0-000 \$ 8,109.56

JUVENILE DELINQUENCY PREVENTION FUND (CCP 102.0171) @ \$5.00

1240-341-10-090-001-0-000 \$ -

LAW LIBRARY FEES (LGC 323.023) @ \$30.00

1247-341-10-090-001-0-000 \$ 18,858.97

OTHER COURT FEES:

CRIMINAL CLERK FEE (CCP ART. 102.005)

\$ 5,254.01

LAW ENFORCEMENT LAB COSTS (CCP ART 42.12 SEC 11)

\$ -

CRIME STOPPERS - ADULT PROBATION DEPT.

\$ -

MOTHERS AGAINST DRUNK DRIVING

\$ 50.00

WOMEN TOGETHER EMERGENCY SHELTER

\$ -

ESTRELLA'S HOUSE

\$ -

ATTORNEY AD-LITEM

\$ -

SUBTOTAL

\$ 5,304.01

LESS: LAW ENFORCEMENT LAB COSTS

\$ -

LESS: CRIME STOPPERS

\$ -

LESS: MOTHERS AGAINST DRUNK DRIVING

\$ (50.00)

LESS: WOMEN TOGETHER EMERGENCY SHELTER

\$ -

LESS: ESTRELLA'S HOUSE

\$ -

LESS: ATTORNEY AD-LITEM

\$ -

TOTAL OTHER COURT FEES

1100-341-10-090-005-0-000 \$ 5,254.01

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HIDALGO COUNTY DISTRICT CLERK MONTHLY FEE REPORT

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FOR THE MONTH OF SEPTEMBER 2017

CONSOLIDATED COURT COST(LGC133.102)

1/1/04

A&B MISD@83.00 MISD@40.00

A&B MISD@40.00 MISD@17.00

FEL@133.00

1100-207-20-000-015-0-000 \$ 16,722.60 M

CRIMINAL JUSTICE FEES (CCP 102.51)	PRIOR 8/31/97 FEL @ \$20.00 MISD @ \$10.00
BREATH ALCOHOL TESTING (CCP 102.016)	9/1/91-8/31/97 @ \$30.00
COMPREHENSIVE REHABILITATION (CCP 102.81)	9/1/91-8/31/97 @ \$25.00
LAW ENFORCE EDUC. FUND(GC 415.082)	\$3.50
CRIME STOPPERS (CCP 102.013) @ \$2.00	9/1/89-8/31/97 @ \$2.00
ABUSED CHILDREN'S COUNSELING (CCP 37.072)	
JUVENILE CRIME & DELINQUENCY(CCP 102.075 (m))	9/1/97-8/31/01 @ \$0.25, 9/1/01-12/31/03 @ \$0.50
FUGITIVE APPREHENSION FUND (CCP 102.19)	9/1/97-12/31/03 @ \$5.00
CRIME VIC. COMP. FUND (CCP 56.55)	FEL @ \$45.00 MISD @ \$35.00
JUDICIAL&COURT PERSON. TRAINING (GC 56.001)	9/1/85-8/30/99 @ \$1.00, 8/31/99-12/31/03 @ \$2.00
CORRECTIONAL MGMT INST OF TX (CCP 102.075(n))	9/1/01-12/31/03 @ \$0.50

1100-207-20-000-003-0-000	\$ 19.94 M
1100-207-20-000-006-0-000	\$ -
1100-207-20-000-008-0-000	\$ -
1100-207-20-000-011-0-000	\$ 1.50 M
1100-207-20-000-014-0-000	\$ 1.99 M
1100-207-20-000-016-0-000	\$ -
1100-207-20-000-007-0-000	\$ 2.08 M
1100-207-20-000-009-0-000	\$ 17.19 M
1100-207-20-000-017-0-000	\$ 174.62 M
1100-207-20-000-027-0-000	\$ 7.85 M
1100-207-20-000-029-0-000	\$ 2.03 M

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	\$ 258.19 M
1100-207-20-000-020-0-000	\$ 2.85 M
1100-207-20-000-021-0-000	\$ -

DNA TESTING FEE (CCD 102.020, GC 411.1471(a)(1) or (a)(2) \$250.00, GC 411.1471(a)(3) \$50.00)

1100-207-20-000-030-0-000 \$ 1,112.23 M

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 \$ 474.46 M

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

1100-207-20-000-054-0-000 \$ 627.10 M

JUDICIAL SUPPORT FEE - COUNTY -(LGC 133.105) @ \$0.60

1100-341-10-090-009-0-000 \$ 71.36 M

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 M

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 6/15/07

AFTER 1/1/06 @ \$30.00

1100-207-20-000-058-0-000 \$ 2,813.14 M

EMS TRAUMA FUND (CCP 102.0185 PC CHAP.49)

AFTER 1/1/04 @ \$100.00

1100-207-20-000-038-0-000 \$ 1,884.62 M

INDIGENT DEFENSE REPRESENTATION FUND (LGC 133.107)

AFTER 1/1/08 @ \$ 2.00

1100-207-20-000-059-0-000 \$ 221.34 M

DNA COMMUNITY SUPERVISION - DNA TESTING (CCP102.020)

AFTER 1/1/10 @ \$34.00

1100-207-20-000-063-0-000 \$ 2,364.96 M

DNA COMMUNITY SUPERVISION - JUVENILE - DNA TESTING (CCP 102.020)

AFTER 1/1/10 @ \$50.00

1100-207-20-000-064-0-000 \$ -

COUNTY & DISTRICT COURT TECHNOLOGY FUND (CCP 102.0169)

AFTER 1/1/10 @ \$4.00

1255-341-10-090-000-0-000 \$ 428.07 M

COUNTY CHILD ABUSE PREVENTION FUND (CCP 102.0186)

AFTER 1/1/06 @ \$100.00

1234-341-10-090-000-0-000 \$ 444.88 M

MENTAL HEALTH EXPERTS COMPENSATION

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

RESTITUTION FEE / STATE (CCP 42.037)

AFTER 1/1/06 @ \$6.00

\$ -

RESTITUTION FEE / COUNTY (CCP 42.037)

AFTER 1/1/06 @ \$6.00

\$ -

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

AFTER 7/5/11 @ \$20.00

1100-207-20-000-066-0-000 \$ 1,094.46 M

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

AFTER 7/5/11 @ \$4.00

1100-341-10-090-017-0-000 \$ 219.02 M

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

AFTER 7/5/11 @ \$6.00

1100-202-00-000-019-0-000 \$ 328.35 M

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

AFTER 7/5/11 @ \$6.00

1100-207-20-000-071-0-000 \$ 484.93 M

TEXAS HOME VISITING PROGRAM CONTRIBUTIONS

@ \$5.00

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

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

AFTER 7/5/11 @ \$6.00

1100-341-10-090-019-0-000 \$ 12,504.50 M

DELINQUENT ATTORNEY FEE 1/1/2016

1100-202-00-000-004-0-000 \$ 6,264.86 M

DUE TO GENERAL (95' COMPTROLLER AUDIT)

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

TOTAL FEES COLLECTED FOR PAYMENT TO COUNTY TREASURER

1100-227-30-000-019-0-000 \$ 442,729.66 X2-b

TOTAL CASH RECEIVED

LESS: AMOUNT PAID TO COUNTY TREASURER

\$ 442,729.66 X3

AMOUNT DUE TO COUNTY TREASURER

\$ -

AMOUNT OVERPAID TO COUNTY TREASURER

\$ -

OTHER DISBURSEMENTS

\$ 2,899.50 X9

TOTAL DISBURSEMENTS

\$ 445,629.16 X

NET AMOUNT AVAILBLE FOR DEPOSIT TO CLERK'S FEE ACCOUNT

\$ 2,930.10 X

PROOF:

AMOUNT RECEIVED

\$ 5,181.60 X2-b-a

AMOUNT LIQ:

\$ (2,301.50) X11

CRIME STOPPERS (ADULT PROBATION)

\$ -

LAW ENFORCEMENT LAB COSTS (DPS)

\$ -

MOTHERS AGAINST DRUNK DRIVING

\$ 50.00 X2-b1

WOMEN TOGETHER EMERGENCY SHELTER

\$ -

ESTRELLA'S HOUSE

\$ -

ATTORNEY AD-LITEM

\$ -

ADULT PROBATION

\$ -

SHORTAGE/OVERAGE

\$ -

NET AMOUNT

\$ 2,930.10 X

WOM
10/5/17

X2-a

HIDALGO COUNTY DISTRICT CLERK MONTHLY FEE REPORT

PAGE 3 OF 3

FOR THE MONTH OF SEPTEMBER 2017

REMITTANCES TO COUNTY TREASURER:

	DATE	CHECK NUMBER	DATES OF REPORTS	AMOUNT	TREASURER REC #
CIVIL1)	09/22/17	48411	09/01/17 - 09/01/17	\$ 20,673.47	215317
CIVIL2)	09/22/17	48412	09/04/17 - 09/06/17	\$ 60,798.90	215313
CIVIL3)	09/26/17	48419	09/11/17 - 09/15/17	\$ 89,357.82	215402
CIVIL4)	09/26/17	48422	09/18/17 - 09/22/17	\$ 65,974.02	215415
CIVIL5)	10/6/17	~~0~~ 48478	09/25/17 - 09/29/17	\$ 85,459.33	~~0~~ 215800
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)	09/22/17	48408	09/01/17 - 09/01/17	\$ 6,481.62	0
CRM2)	09/22/17	48409	09/04/17 - 09/06/17	\$ 15,902.36	215316
CRM3)	09/22/17	48410	09/07/17 - 09/08/17	\$ 10,586.65	215314
CRM4)	09/25/17	48414	09/11/17 - 09/13/17	\$ 17,924.50	215398
CRM5)	09/26/17	48418	09/14/17 - 09/15/17	\$ 10,129.50	215407
CRM6)	09/25/17	48417	09/18/17 - 09/20/17	\$ 14,634.89	215419
CRM7)	09/25/17	48417	09/21/17 - 09/22/17	\$ 13,431.80	215412
CRM8)	10/6/17	~~0~~ 48476	09/25/17 - 09/27/17	\$ 21,161.30	~~0~~ 215801
CRM9)	10/6/17	~~0~~ 48477	09/28/17 - 09/29/17	\$ 10,213.50	~~0~~ 215802
CRM10)		0	- 00/00/00	\$ -	0

TOTAL AMOUNT OF REMITTANCES

\$ 442,729.66

78

PREPARED BY:

BOOKKEEPER

DATE

REVIEWED BY:

ACCOUNTANT

DATE

INTERNAL AUDITOR

DATE

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

DISTRICT CLERK OR DESIGNEE SIGNATURE

DATE

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

AUDITED BY: THE HIDALGO
COUNTY AUDITOR'S OFFICE

DATE: 10.24.17

HIDALGO COUNTY DISTRICT CLERK
Schedule of Adjustments
For the Month Ending September 30, 2017

Receipt Number	Case Number	Party	Date	DDCF	DPS	EMS	HCSO	JUFR	RMP	RMPr	TP	TOTAL
Based on type of offense and offense date, Drug Court Cost and EMS Trauma Fund Cost should have been assessed. In addition, arrest fee should be no more than \$5 (refer to CCP art. 102.011 (a)(1)).												

COL-2017-19341	CR-3946-09-G	PAZ, RAMON ALONZO	9/8/2017				35.00	20.00	22.50	2.50	25.00	1,735.70
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Receipt Number	Case Number	Party	Date	DDCF	DPS	EMS	HCSO	JUFR	RMP	RMPr	TP	TOTAL
Arrest fee should be no more than \$5 (refer to CCP art. 102.011(a)(1)).												

COL-2017-19448	CR-3759-04-F	THOMAS, KADIAN TOWNSEND	9/11/2017	-	35.00	-	-	20.00	20.00	-	25.00	390.00
COL-2017-20639	CR-324-07-G	RAZO, JAVIER ZARATE	9/27/2017	-	12.99	-	-	7.43	8.35	0.91	9.29	150.00
COL-2017-18849	CR-0732-02-F	ORDONEZ, FRANCISCO GUTIERREZ	9/1/2017	-	-	-	8.84	5.05	5.05	-	6.32	100.00
COL-2017-18901	CR-0577-04-A	RODRIGUEZ, CELIA COY	9/5/2017	-	-	-	12.45	7.11	7.11	-	8.89	140.00
COL-2017-19072	CR-4115-12-G	CERDA, JESUS III PEREZ	9/5/2017	25.88	-	43.14	15.10	-	9.71	1.08	10.77	200.00
COL-2017-19162	CR-1950-13-F	GARCIA, KEITH VLADIMIR	9/6/2017	-	-	-	6.33	-	9.49	1.06	1.06	168.70
COL-2017-19227	CR-4075-05-G	MUNIZ, ALBERTO SERENA	9/7/2017	-	-	-	35.00	20.00	22.50	2.50	25.00	1,649.50
COL-2017-19276	CR-5265-11-A	GALINDO, JOSE LUIS	9/7/2017	-	-	-	5.50	1.47	0.17	0.40	3.95	74.00
COL-2017-19303	CR-3668-05-E	RAMIREZ, RICHARD	9/8/2017	-	-	-	35.00	20.00	20.00	-	25.00	390.00
COL-2017-19355	CR-1841-90-G	RODRIGUEZ, JOSE LUIS CHAPA	9/8/2017	-	-	-	34.90	19.94	-	-	-	209.35
COL-2017-19537	CR-1588-03-D	GARZA, JUAN JOSE	9/12/2017	-	-	-	8.84	5.05	5.05	-	6.31	100.00
COL-2017-19713	CR-0577-04-A	RODRIGUEZ, CELIA COY	9/14/2017	-	-	-	9.29	5.31	5.31	-	6.64	105.00
COL-2017-19760	CR-4060-04-A	RAMOS, JOSE JULIAN NEGRETE	9/15/2017	-	-	100.00	35.00	3.00	20.00	-	25.00	1,012.00
COL-2017-19805	CR-2514-02-F	PEREZ, GILBERT RODRIGUEZ	9/15/2017	-	-	-	35.00	20.00	20.00	-	25.00	390.00
COL-2017-20205	CR-0577-04-A	RODRIGUEZ, CELIA COY	9/21/2017	-	-	-	8.84	5.05	5.05	-	6.31	100.00
COL-2017-20226	CR-0284-06-E	DE LEON, JUAN ANTONIO CORON	9/21/2017	-	-	-	34.79	19.88	22.37	2.49	24.85	341.00
COL-2017-20389	CR-2642-04-E	GUZMAN, ADAM VENEGAS	9/25/2017	-	-	-	35.00	20.00	20.00	-	25.00	330.00
COL-2017-20424	CR-4905-11-C	GUZMAN, JUAN LUIS CASTILLO	9/25/2017	-	-	-	22.25	12.74	14.34	1.60	15.93	664.00
COL-2017-20503	CR-4133-08-F	TREJO, HECTOR HUGO ZAVALA	9/26/2017	-	-	-	35.00	20.00	22.50	2.50	25.00	409.50
COL-2017-20557	CR-1588-03-D	GARZA, JUAN JOSE	9/26/2017	-	-	-	8.84	5.05	5.05	-	6.32	100.00
COL-2017-20841	CR-3267-06-I	SALAZAR, MARK CAVAZOS	9/29/2017	-	-	-	34.79	19.88	22.37	2.49	24.85	341.00

Receipt Number	Case Number	Party	Date	DDCF	DPS	EMS	HCSO	JUFR	RMP	RMPr	TP	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-2017-20067	CR-3505-14-E	ALVAREZ, MAURICIO LARA	9/19/2017	60.00			35.00	20.00	22.50	2.50	25.00	1,025.80
COL-2017-20112	CR-4578-14-F	TREVINO, BERNARDO MERCED	9/20/2017				35.00	20.00	22.50	2.50	25.00	1,396.00
COL-2017-18795	CR-1335-09-I	BENITEZ, MARTIN JR	9/1/2017	50.00	35.00	-	-	20.00	22.50	2.50	2.50	402.00
COL-2017-19253	CR-102-08-C	REYES, VICTOR RAMIREZ	9/7/2017	50.00	35.00	100.00	-	20.00	22.50	2.50	25.00	601.90
COL-2017-20348	CR-4273-12-A	HERNANDEZ, JOSE LUIS	9/22/2017	60.00	35.00	-	-	20.00	22.50	2.50	25.00	2,034.50
COL-2017-18768	CR-0873-13-H	GOMEZ, NORMA LAMAR GARZA	9/1/2017	60.00	-	100.00	35.00	20.00	22.50	2.50	25.00	511.00
COL-2017-18832	CR-0590-15-F	RODRIGUEZ, ORLANDO RIVERA	9/1/2017	-	-	-	5.93	3.39	3.81	0.42	0.42	62.00
COL-2017-19146	CR-1849-12-I	Martinez, George Richard	9/6/2017	-	-	-	6.48	8.64	9.72	1.08	10.80	145.00
COL-2017-19155	CR-3492-14-F	LOPEZ, ADRIAN GONZALEZ	9/6/2017	-	-	-	10.36	5.92	6.67	0.75	0.86	100.00
COL-2017-19224	CR-4379-11-G	MUNIZ, ALBERTO SERENA	9/7/2017	-	-	-	35.00	20.00	22.50	2.50	25.00	351.00
COL-2017-19317	CR-1036-05-A	CISNEROS, ASTROLAVIO VERASA	9/8/2017	-	-	-	35.00	20.00	20.00	-	25.00	330.00
COL-2017-19370	CR-1996-10-G	FRITTS, JERAMY KEITH HENRY	9/8/2017	49.81	-	-	34.86	19.92	22.41	2.49	24.90	513.50
COL-2017-19372	CR-3128-04-E	FRITTS, JERAMY KEITH HENRY	9/8/2017	-	-	-	35.00	20.00	20.00	-	25.00	429.00
COL-2017-19388	CR-0208-13-E	ROBLEDO JR, ROBERTO JAIME SO	9/11/2017	60.00	-	-	35.00	20.00	22.50	2.50	25.00	1,295.00
COL-2017-19393	CR-1414-14-I	MAGALLANES, JOSHUA ALEXANDE	9/11/2017	11.55	-	-	6.74	3.85	4.33	0.48	0.48	150.00
COL-2017-19461	CR-3433-14-E	Gomez, Iannelli Yajira	9/11/2017	-	-	-	11.23	6.42	7.22	0.80	0.80	590.00
COL-2017-19639	CR-2688-10-I	GALVAN, REFUGIO REYNA	9/13/2017	-	-	-	7.62	4.37	4.90	0.54	5.44	200.00
COL-2017-19684	CR-4491-14-C	PENA, PABLO CRUZ	9/14/2017	48.55	-	-	28.31	16.19	18.19	2.01	20.24	874.00
COL-2017-19733	CR-1184-05-E	SALDANA, RAMIRO BLANCO	9/15/2017	-	-	-	35.00	20.00	20.00	-	25.00	330.00
COL-2017-19734	CR-303-07-E	SALDANA, RAMIRO BLANCO	9/15/2017	-	-	-	32.59	18.62	20.96	2.33	23.29	323.00
COL-2017-19795	CR-2086-12-D	ROMERO, PAUL LUIS	9/15/2017	-	-	-	9.55	5.45	6.13	0.68	6.82	95.00
COL-2017-19872	CR-0330-14-C	ORTEGA, JONATHAN	9/18/2017	60.00	-	-	35.00	20.00	22.50	2.50	2.50	500.00
COL-2017-19891	CR-2930-11-A	BANDA, JUAN ANTONIO MARTINE	9/18/2017	-	-	-	35.00	20.00	22.50	2.50	25.00	351.00
COL-2017-19943	CR-2471-14-B	GUTIERREZ, OMAR ALEJANDRO RC	9/18/2017	-	-	-	5.19	2.97	3.34	0.37	0.37	100.00
COL-2017-20006	CR-2773-12-B	RODRIGUEZ, JORGE AGUILAR	9/19/2017	-	-	-	35.00	20.00	22.50	2.50	25.00	500.50
COL-2017-20028	CR-3778-10-E	COLE, JOSHUA AARON	9/19/2017	-	-	-	34.78	19.87	22.36	2.48	24.84	414.70
COL-2017-20227	CR-2687-06-E	DE LEON, JUAN ANTONIO CORON	9/21/2017	-	-	99.55	34.84	19.91	22.40	2.49	24.89	441.00

HIDALGO COUNTY DISTRICT CLERK
Schedule of Adjustments
For the Month Ending September 30, 2017

COL-2017-20418 CR-4232-13-G GONZALEZ JR, JOSE MANUEL 9/25/2017 - - - 19.58 11.19 12.55 1.40 1.40 200.00

Receipt Number	Case Number	Party	Date	DDCF	DPS	EMS	HCSO	JUFR	RMP	RMPPr	TP	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-2017-20423	CR-1457-09-I	SANDOVAL, ROBERT DANIEL	9/25/2017	-	-	-	35.00	20.00	22.50	2.50	25.00	347.00
COL-2017-20584	CR-903-09-H	DONIS, CHRISTINA ORTIZ	9/27/2017	-	-	-	6.88	3.94	4.45	0.50	4.94	85.00
COL-2017-20593	CR-5322-11-H	CASTILLO, RICARDO, Jr.	9/27/2017	-	-	-	10.75	6.14	6.91	0.77	7.68	100.00
COL-2017-20601	CR-1259-15-D	SALDIVAR, RAMIRO JAVIER, Jr.	9/27/2017	-	-	-	9.69	5.54	6.23	0.69	0.69	100.00
COL-2017-20667	CR-0606-13-H	GOMEZ, NORMA LAMAR GARZA	9/27/2017	24.87	-	41.45	14.51	8.29	9.33	1.04	10.36	213.00
COL-2017-20670	CR-1892-07-F	HERNANDEZ, ROBERTO MICHAEL	9/27/2017	-	-	-	27.04	15.45	17.38	1.93	19.33	250.00
COL-2017-20717	CR-3658-14-H	FRANCO, FRANCISCO JAVIER, Jr.	9/28/2017	-	-	-	9.69	5.54	6.23	0.69	0.69	100.00

Receipt Number	Case Number	Party	Date	DDCF	DPS	EMS	HCSO	JUFR	RMP	RMPPr	TP	TOTAL
Time Payment (\$25) should have been assessed.												
COL-2017-20731	CR-2098-15-C	MENDEZ, RODOLFO GONZALEZ	9/28/2017				5.00		22.50	2.50		1,839.00

Receipt Number	Case Number	Party	Date	DDCF	DPS	EMS	HCSO	JUFR	RMP	RMPPr	TP	TOTAL
Records Management & Preservation Fee needs to be split accordingly (RMP=\$22.50 and RMP-DC=\$2.50).												
COL-2017-19460	CR-1692-15-J	DIAZ, ELISAMA VALERIA	9/11/2017						2.50	22.50	25.00	1,116.00

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

December 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 - October 2017
Report No. 2017-68

Dear Mr. Villarreal:

We have completed a limited scope review of the October 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 October 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 October 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:

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, 273TH 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.

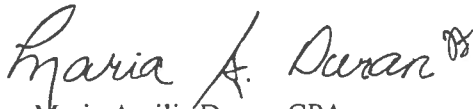
RENEE R. BETANCOURT
JUDGE, 449TH D.C.

- 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 October 2017."
- Although DTA fees for 190 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 (182 tax accounts) and small amounts collected (8 tax accounts) (see Exhibit A). The small amounts collected on the tax accounts resulted in a net overage of \$0.02.

We will proceed to process the October 2017 DTA payment request in the amount of \$149,825.69 to LGBS.

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

Respectfully,



Maria Arcilia Duran, CPA
Hidalgo County Auditor

Enclosures

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

HIDALGO COUNTY DISTRICT JUDGES

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

RODOLFO DELGADO
JUDGE, 93RD D.C.

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

ROSE GUERRA REYNA
JUDGE, 206TH D.C.

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

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

NOE GONZALEZ
JUDGE, 370TH D.C.
OVERSEER

LETICIA LOPEZ
JUDGE, 389TH D.C.

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

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

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

Exhibit A

	Tax Unit	Year	Account No.	Levy Paid	Penalty/Interest Paid	Subtotal Paid	Attorney Paid
1	1	2016	D711102000009800	0.46	0.1	0.56	0.09
2	1	2016	T220000007002100	0.08	0.02	0.1	0.02
3	1	2016	N320000002000700	0.08	0.02	0.1	0.01
4	1	2015	H255000007000217	1,187.37	332.46	1,519.83	213.73
5	1	2015	L335600000083A00	310.48	94.19	404.67	58.22
6	1	2015	S295000000038307	42.49	12.61	55.1	7.84
7	1	2015	D600003000003901	38.67	11.34	50.01	7.08
8	1	2015	L319500000003100	36.4	10.92	47.32	6.77
9	1	2015	W380000088000000	31.81	9.55	41.36	5.92
10	1	2015	M054200000007600	29.12	8.94	38.06	5.5
11	1	2015	L212102000011400	7.14	2.05	9.19	1.29
12	1	2015	E810000005001400	0.22	0.08	0.3	0.04
13	1	2015	S053000000002800	0.02	0.01	0.03	0.01
14	1	2014	N770000006002000	50.41	18.82	69.23	9.23
15	1	2014	S300000000008810	36.09	14.31	50.4	6.98
16	1	2014	L195895002001500	38.82	14.1	52.92	6.93
17	1	2014	V088000000002700	32.55	13.35	45.9	6.5
18	1	2014	L165300002003000	22.8	8.21	31.01	4.04
19	1	2013	S447004000000900	24.39	10.82	35.21	4.36
20	1	2013	L165300002003000	16.22	7.79	24.01	3.16
21	1	2013	M190001000001200	13.09	6.15	19.24	2.5
22	1	2013	S359302000005300	8.24	4.07	12.31	1.68
23	1	2013	P320002006001200	3.64	1.65	5.29	0.67
24	1	2012	B030000026000501	81.68	47.11	128.79	16.54
25	1	2012	S095000001000300	37.22	23.82	61.04	8.6
26	1	2012	S367500007000600	26.29	15.16	41.45	5.32
27	1	2012	G840000000000100	23.21	12.93	36.14	4.49
28	1	2012	T260000000000402	22.92	11.91	34.83	4.05
29	1	2012	L198000000000800	9.8	5.21	15.01	1.79
30	1	2012	A210000048001001	5.83	3.42	9.25	1.21
31	1	2012	M626500000003500	0.54	0.36	0.9	0.13
32	1	2012	V433502000010800	0.06	0.04	0.1	0.02
33	1	2011	V420000002001100	68.07	40.85	108.92	12.05
34	1	2011	L630601000007900	51.65	37.02	88.67	11.85
35	1	2011	C875000007000500	50.85	31.53	82.38	9.46
36	1	2011	C850002002001300	35.31	27.54	62.85	9.11
37	1	2011	S170002063000804	33.17	24.76	57.93	8.06
38	1	2011	W340000000000800	26.85	20.04	46.89	6.52
39	1	2011	S295098000052316	24.21	18.39	42.6	6.02
40	1	2011	1004800000007650	16.17	10.45	26.62	3.2
41	1	2011	E330000359001000	14.07	8.72	22.79	2.62
42	1	2011	W010000030000728	12.31	8.29	20.6	2.59
43	1	2011	H185000180001000	3.03	2.18	5.21	0.7
44	1	2010	1004800000007650	503.12	385.72	888.84	108.67
45	1	2010	V420000002001100	540.94	389.47	930.41	105.48
46	1	2010	E483002000001700	236.19	160.61	396.8	41.81
47	1	2010	L155002001000500	33.04	28.41	61.45	8.52

48	1	2010	P200000019001800	31.53	22.49	54.02	6.05
49	1	2010	M578500000007200	10.89	8.97	19.86	2.63
50	1	2010	P640000069000200	0.02	0.01	0.03	0.01
51	1	2009	E483002000001700	214.72	171.78	386.5	41.87
52	1	2009	O210000005000035	102.42	94.57	196.99	25.66
53	1	2009	B423502000004300	92.61	83.04	175.65	22.09
54	1	2009	S350000000001405	55.02	55.38	110.4	15.85
55	1	2009	S655000000001100	50.04	47.37	97.41	13.06
56	1	2009	T550004000003300	50.32	39.42	89.74	9.44
57	1	2009	G400000000002000	26.29	23.32	49.61	6.15
58	1	2009	N340000000303513	22.01	19.82	41.83	5.29
59	1	2009	K240000000007305	20.11	17.25	37.36	4.44
60	1	2009	G400000000002000	17.54	15.54	33.08	4.1
61	1	2009	O85000000C000700	20.91	15.89	36.8	3.7
62	1	2009	B203500000002700	18.34	14.48	32.82	3.49
63	1	2009	E400000009000700	17.65	13.95	31.6	3.36
64	1	2009	G400000000002000	11.39	10.09	21.48	2.66
65	1	2009	W310000001001200	10.72	8.25	18.97	1.94
66	1	2009	H302000000000700	7.63	6.24	13.87	1.55
67	1	2009	H302000000000700	7.64	6.24	13.88	1.55
68	1	2008	M594901000000100	231.39	208.26	439.65	47.2
69	1	2008	V333000000002005	144.93	123.18	268.11	26.3
70	1	2008	L250000000000300	42.64	41.95	84.59	10.43
71	1	2008	L502500000005520	36.01	35.06	71.07	8.54
72	1	2008	G080000003001500	6.09	6.79	12.88	1.83
73	1	2008	N480000004000203	1.42	1.53	2.95	0.4
74	1	2007	W330000004001500	577.74	541.15	1,118.89	106.59
75	1	2007	S592100000000400	129.13	120.95	250.08	23.82
76	1	2007	S420000000013617	49.11	58.28	107.39	14.59
77	1	2007	G080000003001500	25.31	31.22	56.53	8.05
78	1	2007	D460000120000100	15.3	18.62	33.92	4.75
79	1	2007	C238000000000800	19.22	18.79	38.01	3.9
80	1	2007	T570002000001400	16.82	15.76	32.58	3.1
81	1	2007	B505000015001100	6.89	6.92	13.81	1.48
82	1	2006	W330000004001500	383.08	404.79	787.87	77.57
83	1	2006	D460000120001700	17.04	21.06	38.1	4.88
84	1	2006	L672500000014000	15.46	19.67	35.13	4.64
85	1	2006	S735000004000600	14.6	16.89	31.49	3.61
86	1	2006	A180000064001315	11.68	14.09	25.77	3.19
87	1	2006	A555000000000300	10.37	12.71	23.08	2.89
88	1	2006	B156007000004400	9.47	10.36	19.83	2.07
89	1	2006	E720000016001200	9.36	9.5	18.86	1.72
90	1	2006	T570002000001400	7.1	7.51	14.61	1.44
91	1	2006	T460002000002600	5.47	6.16	11.63	1.28
92	1	2005	I7080000000006800	150.68	186.82	337.5	37.52
93	1	2005	W560000000006300	14.61	19.31	33.92	4.17
94	1	2005	F345000146000800	14.52	16.49	31.01	2.94
95	1	2005	S245000000001200	7.54	9.79	17.33	2.07
96	1	2005	M475000002001600	6.09	7.57	13.66	1.52
97	1	2005	R225001003001900	2.54	3.78	6.32	0.91
98	1	2005	V300000002002000	0.53	0.65	1.18	0.13

99	1	2004	L080000002000700	314.2	369.71	683.91	57.97
100	1	2004	A180000036000406	163.44	247.32	410.76	54.91
101	1	2004	K240000000008105	78.09	97.62	175.71	17.22
102	1	2004	K240000000008105	51.59	64.49	116.08	11.38
103	1	2004	T550000000003800	35.56	50.84	86.4	10.61
104	1	2004	H365003000001100	23.92	32.53	56.45	6.39
105	1	2004	W380000238000005	17.38	26.99	44.37	6.15
106	1	2004	S325500000003200	14.87	22.83	37.7	5.15
107	1	2004	M015000062000401	12.79	19.9	32.69	4.54
108	1	2004	R065000003000100	9.89	14.65	24.54	3.18
109	1	2004	M520000049001100	8.42	12.79	21.21	2.85
110	1	2004	V300000002002000	6.87	9.27	16.14	1.8
111	1	2004	C211000000002600	6.59	8.29	14.88	1.45
112	1	2004	E540000045000300	3.86	6	9.86	1.37
113	1	2004	H520003000005600	1.03	1.45	2.48	0.3
114	1	2003	H282500000002000	45.22	68.71	113.93	13.7
115	1	2003	D780000009000600	53.42	73.53	126.95	12.74
116	1	2003	S110000002002400	30.86	48.65	79.51	10.14
117	1	2003	S395000002000401	41.8	57.55	99.35	9.97
118	1	2003	S244002000003500	27.93	36.21	64.14	5.66
119	1	2003	E330000123000100	13.05	18.46	31.51	3.34
120	1	2003	W230000052000300	8.23	13.4	21.63	2.89
121	1	2003	B203500000004700	13.5	17.41	30.91	2.73
122	1	2003	L595002002002100	9.46	12.28	21.74	1.92
123	1	2003	T790000002002900	3.64	5.01	8.65	0.87
124	1	2003	B505000015000600	4.27	5.53	9.8	0.86
125	1	2002	M515000000004700	17.35	27.34	44.69	5.07
126	1	2002	V382000000006900	11.46	19.96	31.42	4.21
127	1	2002	B030000004001400	15.69	21.59	37.28	3.18
128	1	2002	B190023000001300	10	13.37	23.37	1.85
129	1	2002	A180000064001504	5.22	8.4	13.62	1.6
130	1	2002	S395000002000401	3.59	5.37	8.96	0.92
131	1	2002	V382000000007000	3.64	5.03	8.67	0.74
132	1	2002	C690000001000700	2.67	4.01	6.68	0.69
133	1	2002	B505000015000600	0.91	1.29	2.2	0.2
134	1	2001	L115000000005000	21.03	37.85	58.88	7.51
135	1	2001	B190023000001300	28.14	41	69.14	5.7
136	1	2001	S477000000009500	21.59	32.31	53.9	4.76
137	1	2001	V382000000007000	18.52	27.71	46.23	4.08
138	1	2001	B190023000001300	17.88	26.05	43.93	3.62
139	1	2001	K240000000011314	9.25	17.19	26.44	3.55
140	1	2001	W010000044001052	13.48	20.73	34.21	3.22
141	1	2001	M520000085000300	16.63	23.26	39.89	2.94
142	1	2001	G880000010000300	9.18	12.97	22.15	1.68
143	1	2001	T706000000000200	4.76	7.04	11.8	1.01
144	1	2001	V382000000006900	0.9	1.67	2.57	0.35
145	1	2000	G880000010000300	22.27	34.15	56.42	4.48
146	1	2000	W010000049001055	12.45	22.85	35.3	4.2
147	1	2000	W010000049001055	12.45	22.85	35.3	4.2
148	1	2000	G040000006000100	4.87	9.66	14.53	1.96
149	1	2000	M687000000002600	2.39	4.07	6.46	0.66

150	1	2000	W010000049001055	-12.45	-22.85	-35.3	-4.2
151	1	1999	R055003000002000	6.46	12.01	18.47	2.01
152	1	1999	W010000049001055	5.54	10.84	16.38	1.97
153	1	1999	W010000049001055	5.54	10.84	16.38	1.97
154	1	1999	H419500000006600	6.79	12.04	18.83	1.86
155	1	1999	C700000006000500	0.5	0.84	1.34	0.12
156	1	1999	W010000049001055	-5.54	-10.84	-16.38	-1.97
157	1	1998	A210000043001800	86.1	178.5	264.6	32.03
158	1	1998	W010000023000416	18.74	42.74	61.48	8.72
159	1	1998	N120003000003200	15.89	31.3	47.19	5.22
160	1	1998	R026300000001100	7.74	16.71	24.45	3.18
161	1	1998	C700000006000500	1.47	2.65	4.12	0.36
162	1	1997	A210000043001800	105.33	231.03	336.36	41.08
163	1	1997	T210000254000604	104.94	229.81	334.75	40.77
164	1	1997	R026300000001100	6.03	13.75	19.78	2.59
165	1	1996	A210000043001800	100.47	232.42	332.89	40.99
166	1	1996	H345003000002000	24.84	53.06	77.9	8.16
167	1	1996	M368000000004100	5.5	14.02	19.52	2.82
168	1	1995	A210000043001800	96.28	234.29	330.57	41.02
169	1	1995	T210000254000604	79.74	193.76	273.5	33.85
170	1	1995	A210000051001900	1.77	4.01	5.78	0.62
171	1	1994	A210000043001800	89.37	228.2	317.57	39.68
172	1	1994	T210000254000604	74.02	188.75	262.77	32.75
173	1	1994	E540000002002100	9.27	21.66	30.93	3.38
174	1	1994	E540000002002100	9.1	21.63	30.73	3.32
175	1	1994	S683000000020800	6.85	16.01	22.86	2.38
176	1	1994	C120002000002600	4.41	10.99	15.4	1.84
177	1	1994	C655000004001500	3.14	8.55	11.69	1.63
178	1	1994	E540000002002100	-9.27	-21.66	-30.93	-3.38
179	1	1993	T210000254000604	72.62	193.89	266.51	33.44
180	1	1993	E330000346000900	6.7	16.5	23.2	2.45
181	1	1992	T210000254000604	83.8	233.8	317.6	40.1
182	1	1991	T210000254000604	79.34	230.88	310.22	39.39
183	1	1990	T210000254000604	6.79	20.57	27.36	3.49
184	1	1990	L255001005001900	4.28	13.6	17.88	2.49
185	12	1999	R055003000002000	0.15	0.3	0.45	0.05
186	12	1998	W010000023000416	0.82	1.87	2.69	0.38
187	12	1998	N120003000003200	0.69	1.36	2.05	0.23
188	12	1996	H345003000002000	1.34	2.86	4.2	0.44
189	17	1993	T210000254000604	0.89	2.37	3.26	0.41
190	17	1993	E330000346000900	0.08	0.2	0.28	0.03

COUNTY of HIDALGO

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



EDINBURG, TEXAS 78539

December 7, 2017

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

Ref: Jail Commissary Audit
Audit No. 2018-01

Dear Sheriff Guerra:

We will be conducting an audit of the Sheriff's Jail Commissary account pursuant to Local Government Code (LGC) §351.0415, §115.001, and our annual audit plan. The objectives of the audit are to determine if:

1. Expenses from the Jail Commissary were made in compliance with LGC §351.0415;
2. The Jail Commissary asset inventory listing is accurate and complete; and
3. Collections and disbursements from the Jail Commissary were properly accounted and reported.

The scope of the audit will encompass the year ending December 31, 2017. More specific audit objectives may be developed during the audit.

A merchandise inventory count of the Jail Commissary has been scheduled for Thursday, December 28, 2017. The merchandise inventory count will be performed by our office on a random sample basis; therefore, a complete end of the month merchandise inventory count should be performed by the Jail Commissary staff.

In order to facilitate our understanding of your operations and help ensure that the audit is performed as efficiently and effectively as possible, please provide us with the following information by December 28, 2017:

- Completed Request for Management Feedback Form;
- Jail Commissary information such as organizational chart, division of duties and responsibilities, number of employees, and job descriptions;
- Copy of the Jail Commissary Fund procedural manual;
- Flowcharts of the Jail Commissary operation, if available;
- Copies of vendor contracts related to the Jail Commissary; and
- Copy of the Jail Commissary asset inventory listing indicating each asset's location.

Reynaldo Cantu III has been assigned as the Lead Auditor. The Lead Auditor will be the primary point of contact during the audit. If you have any questions, please call Reynaldo Cantu III, Internal Auditor II, at 318-2511 ext. 4654, Letty Chavez, Director of Audit, at ext. 4651, Linda Fong, First Assistant Auditor, at ext. 4668, or me at ext. 4645.

Respectfully,

A handwritten signature in dark ink that reads 'Maria A. Duran' with a stylized flourish at the end.

Maria Arcilia Duran, CPA
County Auditor

cc: Valde Guerra, County Executive Officer
Roy Quintanilha, Division Chief, Hidalgo County Sheriff's Office

HIDALGO COUNTY DISTRICT JUDGES

LUIS M. SINGLETERRY JUDGE, 92 ND D.C.	RODOLFO DELGADO JUDGE, 93 RD D.C.	J. R. "BOBBY" FLORES JUDGE, 139 TH D.C.	ROSE GUERRA REYNA JUDGE, 206 TH D.C.	JUAN R. PARTIDA JUDGE, 275 TH D.C.	MARIO E. RAMIREZ, JR. JUDGE, 332 ND D.C.	NOE GONZALEZ JUDGE, 370 TH D.C. OVERSEER	LETICIA LOPEZ JUDGE, 388 TH D.C.	L. KENO VASQUEZ JUDGE, 398 TH D.C.	ISRAEL RAMON, JR. JUDGE, 430 TH D.C.	RENEE R. BETANCOURT JUDGE, 448 TH D.C.
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**HIDALGO COUNTY AUDITOR'S OFFICE
INTERNAL AUDIT DIVISION
INITIAL AUDIT SURVEY**

Department/Division Name:	Project/Audit No.:	Project/Audit Name:
Sheriff's Office – Jail Commissary	2018-01	Jail Commissary Audit for the year ended December 31, 2017

As indicated in the "Notice of Audit" please complete and return this survey to the Lead Auditor as soon as possible. The results of the survey will be used to help plan the Jail Commissary Audit.

Based on the information we receive, any specific audit requests will be considered for incorporation into our audit. Your feedback is very important to this process; thus, if you have any questions or would like to discuss your audit concerns prior to completing the form, please do not hesitate to contact the Lead Auditor. Thank you in advance for your assistance.

- A. The following documents should be reviewed as a part of the background research to ensure an adequate understanding of the audit subject area is achieved (i.e. Material on the Department/Office such as organizational chart, job descriptions, policies & procedures manual, statutes, budgets, etc.)

Name of Document	Date of Document	Source of Document
1. _____	_____	_____
2. _____	_____	_____
3. _____	_____	_____
4. _____	_____	_____

- B. Please identify any areas of concern/and or interest within the Jail Commissary that should be included in this audit due to a perceived risk; major change in operation, program or control; or opportunity to achieve operating benefit: (Attach additional sheets as necessary)

1.	_____
2.	_____
3.	_____
4.	_____
5.	_____

Print Name:

Title:

--

Signature:

Date:

--

COUNTY of HIDALGO

HIDALGO COUNTY AUDITOR'S OFFICE
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December 14, 2017

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

Ref: Cash Count
Report No. 2017-63

Dear Commissioner Cantu:

We conducted a surprise cash count of the cash held at the Pharr Sanitation Office on November 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 \$425.00. Based on the results of our review, we have determined that total cash on hand reconciled to the total receipts issued up to the time of the cash count and approved change fund of \$400.00. 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:

Although security cameras were installed, the security cameras were not installed where cash is safeguarded. In addition, the installed cameras were not working. The Precinct has contacted the IT 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 must be

HIDALGO COUNTY DISTRICT JUDGES

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JUDGE, 138TH 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.

retained for the period of time determined by the investigating agency. Furthermore, a notice stating that an area is being monitored by a security camera must be posted at the entrance to the area being monitored.

Failure to utilize security cameras where cash is receipted increases the risk of loss or misuse of County funds.

Recommendation:

Management should coordinate with the Information Technology Department to install security cameras where cash is receipted and safeguarded.

Observation No. 2:

When collections are transferred from one cashier to another during a shift change (i.e., lunch break), a transfer form is not prepared. According to staff, the *Cashier's Daily Close-Out Report/Daily Remittance Form* will be used to document the shift change.

To establish individual responsibility for cash receipts, the County Auditor's Office requires that if a cash drawer is transferred from one cashier to another, even for a short period of time (i.e. shift change), the cash must be counted in the presence of both parties. The amount of cash in the cash drawer must be recorded on a transfer form. The transfer form must be signed by the cashier accepting custody in order to establish responsibility in case of a shortage.

Failure to prepare a transfer form when collections are transferred from one cashier to another during a shift change increases the risk of loss or misuse of County funds.

Recommendation:

Management should ensure that a transfer form is prepared when collections are transferred from one cashier to another during a shift change. At a minimum, the procedures noted above should be implemented.

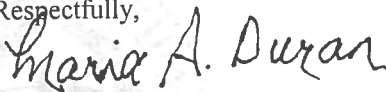
Please provide written management responses to the observations noted above by December 22, 2017.

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 December 22, 2017. The 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.

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, Director of Audit, at 318-2511 ext. 4651, Linda Fong, First Assistant Auditor, at ext. 4668, or me at ext. 4645.

Respectfully,



Maria Arcilia Duran, 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, 332ND D.C.

NOE GONZALEZ
JUDGE, 370TH D.C.
OVERSEER

LETICIA LOPEZ
JUDGE, 389TH D.C.

L. KEND 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

December 14, 2017

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

Ref: Cash Count
Report No. 2017-67

Dear Commissioner Flores:

We conducted a surprise cash count of the cash held at the Precinct 3 Sanitation Office on November 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 \$1,075.25. Based on the results of our review, we have concluded that generally total cash on hand reconciled to the total receipts issued 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.

Observation No. 1:

Issued manual receipts were not submitted to the County Auditor's Office. According to staff, the new employee responsible for preparation of the monthly report was not aware that issued manual receipts had to be submitted to the County Auditor's Office. However, this observation was also noted in the prior year's surprise cash count letter.

HIDALGO COUNTY DISTRICT JUDGES

L. JIS N. SINGLETERRY
JUDGE, 92ND D.C.

RODOLFO DELGADO
JUDGE, 93RD D.C.

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

POSE GUERRA REYNA
JUDGE, 206TH D.C.

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

MARIO E. RAMIREZ, JR.
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JUDGE, 398TH D.C.

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

RENÉE R. BETANCOURT
JUDGE, 448TH D.C.

According to the approved Cash Handling Guidelines and Procedures "If a computerized system is used, a manual back-up receipting system must be available. Pre-numbered manual receipts must be issued to customers when the computerized receipting system fails. If a manual receipting system is used, receipts will be ordered in triplicate. The first copy of the receipt must be issued to the payer, the second copy must be retained by the department, and the third copy must be submitted to the County Auditor's Office along with the monthly report.

Failure to ensure that manual receipt copies are sent to the County Auditor's Office may result in the misstatement of collections and/or loss of County funds.

Recommendation:

Management should ensure that issued manual receipts are sent to the County Auditor's Office.

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 requested from the County Treasurer's Office. A "hot checks" list was provided to the Precinct 3 Sanitation 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.

Observation No. 3:

We noted that the Executive Assistant sends an email to Hamer Enterprises to reverse/void credit card payments if the credit card transaction was processed that day.

The County Auditor's Office has prescribed procedures that prohibit credit card transaction reversals/voids. Prior to taking a credit card payment, the amount being charged to the credit card should be checked to ensure that it is accurate. If after the payment has been processed, it is determined that the credit card transaction amount is incorrect, then the difference should be treated as an overpayment. A refund request must be submitted to the County Auditor's Office.

Failure to ensure that credit card transaction reversals/voids are prohibited may result in the loss of County funds.

Recommendation:

Management should ensure that credit card transaction reversals/voids are prohibited. If a refund is due to the payer, it must be processed as a refund request and be submitted to the County Auditor's Office for approval.

Please provide a written management response to the observations noted above by December 22, 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;

HIDALGO COUNTY DISTRICT JUDGES

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

RODOLFO DELGADO
JUDGE, 93RD D.C.

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

ROSE GUERRA REYNA
JUDGE, 206TH D.C.

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JUDGE, 398TH D.C.

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

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



- e. A complete start to finish description of the following:
 - 1. Process for accounting and safeguarding of the change fund, if any;
 - 2. Process for safeguarding cash until it is deposited;
 - 3. Process for accounting and safeguarding mail-in payments;
 - 4. Process for reconciling collections, including frequency of reconciliation;
 - 5. Bookkeeping system used, and how it is maintained; and
 - 6. Computer hardware and software used.
- f. List of the reports prepared/generated for the collection and the reporting of funds, including procedures for preparing the reports, who the reports should be submitted to, and when the reports are due;
- g. A schedule of how often deposits will be made; and
- h. Copies of any related forms/reports.

Please provide our office with copies of the procedures by December 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 Corina Martinez, Internal Auditor I, at 318-2511 ext. 4624, Letty Chavez, Director of Audit, at ext. 4651, Linda Fong, First Assistant Auditor, at ext. 4668, or me at ext. 4645.

Respectfully,

Maria Arcilia Duran, 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.

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JUDGE, 398TH D.C.

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

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

COUNTY of HIDALGO

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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



EDINBURG, TEXAS 78539

December 15, 2017

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

Re: Cash Count
Report No. 2017-64

Dear Constable Cantu:

We conducted a surprise cash count of the cash held at your office on November 22, 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, the use of a log for mail-in payments, 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:

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 is not maintained. According to staff, cashier was unaware that a hot checks list needed to be maintained and crosschecked with all checks.

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.

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.

AIDA SALINAS FLORES
JUDGE, 398TH D.C.

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

JESSE CONTRERAS
JUDGE, 445TH D.C.

Recommendation:

Management should request the "hot check" listing from the County Treasurer's Office.

Observation No. 2:

The cashier was not aware that cashiers were required to read the "Cash Handling Guidelines and Procedures."

The County Auditor's Office requires all employees handling cash to read and acknowledge the "Cash Handling Guidelines and Procedures." The cash handling guidelines and procedures prescribed in this document are minimum requirements necessary for ensuring adequate controls and safeguarding of public funds.

Failure to ensure that employees read and acknowledge the "Cash Handling Guidelines and Procedures" may result in the loss of County funds.

Recommendation:

Management should ensure that employees responsible for collecting cash read and acknowledge the "Cash Handling Guidelines and Procedures."

Please provide written management responses to the observations noted above by December 28, 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 December 28, 2017. The procedures should include, at a minimum, the following:

- a. An office organizational chart;
- b. Location of cash collection points;
- c. Types of collections made by each cash collection point;
- d. A list of those positions involved with the handling of cash, a description of their duties, and description of how segregation of duties will be maintained;
- e. A complete start to finish description of the following:
 1. Process for accounting and safeguarding of the change fund, if any;
 2. Process for safeguarding cash until it is deposited;
 3. Process for accounting and safeguarding mail-in payments;
 4. Process for reconciling collections, including frequency of reconciliation;
 5. Bookkeeping system used, and how it is maintained; and
 6. Computer hardware and software used;
- f. List of the reports prepared/generated for the collection and the reporting of funds, including procedures for preparing the reports, who the reports should be submitted to, and when the reports are due;
- g. A schedule of how often deposits will be made; and
- h. Copies of any related forms/reports.

We would like to express our sincere appreciation to you and your staff for the courtesy, cooperation, and assistance provided to us during the cash count. If you should have any questions or would like to schedule a meeting to discuss this cash count, please do not hesitate to contact Ricardo Nunez, Internal Auditor II, at 318-2511 ext. 4644, Letty Chavez, Director of Audit, at ext. 4651, Linda Fong, First Assistant Auditor, at ext. 4668 or me at ext. 4645.

Respectfully,



Maria Arcilia Duran, CPA
Hidalgo 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.

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JUDGE, 206TH D.C.

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JUDGE, 275TH D.C.

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JUDGE, 370TH D.C.
OVERSEER

LETICIA LOPEZ
JUDGE, 389TH D.C.

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

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

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

COUNTY of HIDALGO

HIDALGO COUNTY AUDITOR'S OFFICE
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EDINBURG, TEXAS 78539

December 15, 2017

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

Re: Cash Count
Report No. 2017-71

Dear Constable Gallardo:

We conducted a surprise cash count of the cash held at your office on November 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.

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 during our review that security cameras were not utilized where cash is received and safeguarded. According to staff, the existing security cameras monitor the outside of the building. Security cameras for monitoring the areas where cash is received and safeguarded have not been purchased due to budgetary constraints.

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

HIDALGO COUNTY DISTRICT JUDGES

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

RODOLFO DELGADO
JUDGE, 93RD D.C.

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

ROSE GUERRA REYNA
JUDGE, 208TH D.C.

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

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

NOE GONZALEZ
JUDGE, 376TH D.C.
OVERSEER

LETICIA LOPEZ
JUDGE, 389TH D.C.

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

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

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

recording box, tape, DVD, etc.) and retained for the period of time recommended by the Information Technology Department. If, however, the camera images are part of an ongoing investigation, they must be retained for the period of time determined by the investigating agency.

Failure to utilize security cameras where cash is received and safeguarded increases the risk of loss or misuse of County funds.

Recommendation:

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 segregation of duties over the handling of cash requires improvement. One of the Administrative Assistants performs the following incompatible duties:

- Custody: Receives collections, issues receipts, opens and lists mail receipts, balances receipts against cash drawer, maintains a cash drawer, prepares bank deposits, and has access to the inventory of unused receipts
- Recording: Accounts for the numerical sequence of cash receipts, maintains inventory log of unused receipts, and prepares the monthly report
- Authorization: Compares listed mail receipts to recorded cash receipts and verifies that voided original receipts are kept and reviewed

According to staff, proper segregation of duties has not been implemented 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 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, opening and listing mail receipts, balancing receipts against cash drawer, maintaining the cash drawer, preparing bank deposits, and having access to the inventory of unused receipts should be different from the individual responsible for accounting for the numerical sequence of cash receipts, maintaining the inventory log of unused receipts, and preparing the monthly report. In addition, the individuals previously noted should be different from the individual responsible for comparing listed mail receipts to recorded cash receipts and verifying that voided original receipts are kept and reviewed.

Maintaining segregation of duties is especially challenging for units with a small number of employees. In these cases, it is important that management institute compensating controls to cover for the lack of a basic control. In an environment with a limited number of clerical and administrative personnel, management needs to be involved in documenting, reviewing, and approving transactions, reports, and reconciliations. Adequate and timely supervision is especially important in small departments, where limited personnel may inhibit a thorough segregation of duties.

Failure to have adequate segregation of duties increases the risk of loss or misuse of County funds.

Recommendation:

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

Please provide written management responses to the observations noted above by December 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 December 22, 2017. These procedures should include, at a minimum, the following:

- a. An office organizational chart;
- b. Location of cash collection points;

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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JUDGE, 398TH D.C.

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

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

- 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.

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, Director of Audit, at 318-2511 ext. 4651, Linda Fong, First Assistant Auditor, at ext. 4668, or me at ext. 4645.

Respectfully,



Maria Arcilia Duran, 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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COUNTY of HIDALGO

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



December 15, 2017

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

Re: Cash Count
Audit No. 2017-72

Dear Ms. Chapa:

We conducted a surprise cash count of the cash held at your office on November 29, 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 \$392.25. 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 and the prior days collections 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 observation.

Observation No. 1:

We noted during our review that segregation of duties over the collection and recording of cash requires improvement. In addition, compensating controls to cover the lack of basic internal controls have not been implemented. The Law Librarian performs the following incompatible duties:

- Custody: Receives collections, issues receipts, balances receipts issued to cash on hand, maintains a cash drawer, and has access to inventory of unused receipts
- Recording: Accounts for numerical sequence of cash receipts and prepares reports of cash received
- Authorization: Approves the monthly report and verifies that voided original receipts are kept and reviewed

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, 376TH 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 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 collections, issuing receipts, balancing receipts issued to cash on hand, maintaining the cash drawer, and having access to the inventory of unused receipts should be different from the individual responsible for accounting for numerical sequence of cash receipts and preparing reports of cash received. In addition, the individuals responsible for the responsibilities previously noted should be different than the individual responsible for approving the monthly report and verifying that voided original receipts are kept and reviewed.

Maintaining segregation of duties is especially challenging for units with a small number of employees. In these cases, it is important that management institute compensating controls to cover for the lack of a basic control. In an environment with 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.

Formal monitoring procedures have not been developed and implemented to ensure that incompatible duties are adequately segregated or that compensating controls are implemented. Failure to have adequate segregation of duties increases the risk of loss or misuse of County revenues.

Recommendation:

Management should develop and implement formal monitoring procedures to 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.

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 surprise cash count, please contact Letty Chavez, Director of Audit, at 318-2511 ext. 4651, Linda Fong, First Assistant County Auditor, at ext. 4668 or me at ext. 4645.

Respectfully,



Maria Arcilia Duran, CPA
County Auditor

cc: Valde Guerra, County Executive Officer

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COUNTY of HIDALGO

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EDINBURG, TEXAS 78539

December 15, 2017

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

Ref: Cash Count
Report No. 2017-66

Dear Mr. Arredondo:

We conducted a surprise cash count of the cash held at the Planning Department's Mission Office on November 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 \$180.00. 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 \$150.00. However, we noted that the system of internal controls for the collection and safeguarding of cash requires improvement as noted in the following observation.

Observation No. 1:

We noted 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.

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.

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JUDGE, 449TH D.C.

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

Recommendation:

Management should contact the Department of Budget and Management to request their assistance in obtaining funding for the purchase of security cameras.

Please provide a written management response to the observation noted above by December 22, 2017.

In addition, please provide us with copies of written procedures and internal controls, if any, established by your department for the handling of cash and cash equivalent transactions. The written procedures manual should include, at a minimum, the following:

- a. An office organizational chart;
- b. Location of cash collection points;
- c. Types of collections made by each cash collection point;
- d. A list of those positions involved with the handling of cash, a description of their duties, training that will be provided, and description of how segregation of duties will be maintained;
- e. A complete start to finish description of the following:
 1. Process for accounting and safeguarding of the change fund, if any;
 2. Process for safeguarding cash until it is deposited;
 3. Process for accounting and safeguarding mail-in payments;
 4. Process for reconciling collections, including frequency of reconciliation;
 5. Bookkeeping system used, and how it is maintained; and
 6. Computer hardware and software used.
- f. List of the reports prepared/generated for the collection and the reporting of funds, including procedures for preparing the reports, who the reports should be submitted to, and when the reports are due;
- g. A schedule of how often deposits will be made; and
- h. Copies of any related forms/reports.

Please provide our office with copies of the procedures by December 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 Corina Martinez, Internal Auditor I, at 318-2511 ext. 4624, Letty Chavez, Director of Audit, at ext. 4651, Linda Fong, First Assistant Auditor, at ext. 4668, or me at ext. 4645.

Respectfully,



Maria Arcilia Duran, CPA
County Auditor

cc: Mr. Valde Guerra, County Executive Officer

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EDINBURG, TEXAS 78539

December 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. 2017-530

Dear Mr. Villarreal:

We conducted a surprise cash count of the cash held at the San Juan Motor Vehicle Substation on October 10, 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 \$21,006.05. 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 \$4,000.00. 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 supervisors are able to reverse/void credit card transactions. According to management, Hamer Enterprises provided an online portal in which supervisors were given the ability to reverse same-day credit

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card transactions. Reversals/voids are done when the incorrect amount is processed on the transaction or when an individual wants to cancel the transaction.

The County Auditor's Office requires that credit card transaction reversals be prohibited. Prior to taking a credit card payment, the amount being charged to the credit card should be checked to ensure that it is accurate. If after the payment has been processed, it is determined that the credit card transaction amount is incorrect, then the difference should be treated as an overpayment. If a refund needs to be issued, the refund should not be credited back to the individuals' credit card through a reversal; instead it must follow the same procedures as any other refund and be issued by check.

Failure to ensure that credit card transactions are not reversed and access to the online portal is revoked may result in the loss of County funds.

Recommendation:

Management should ensure that credit card transactions are not reversed and access to the online portal is revoked. If a refund is due to the payer, it must be processed as a refund check.

Observation No. 2:

We noted that drop-off payments pending to be processed are not adequately safeguarded. According to the Substation Supervisor, the payments are kept on a filing cabinet until processed by a cashier. In addition, the payments are left in the same location and not safeguarded overnight.

The County Auditor's Office requires that all collections be immediately safeguarded by using a locked cash drawer, safe, or other secure place until deposited.

Failure to adequately safeguard collections may result in the loss or misuse of County funds.

Recommendation:

Management should ensure that all collections are adequately safeguarded until they are receipted and deposited.

Observation No. 3:

Passwords to gain access to EZ Justice are not changed at least every 90 days. According to staff, the site does not prompt them to change their password.

The Information Technology (IT) Securities Policy requires that usernames and passwords not be shared and passwords be changed at least every 90 days.

Failure to change passwords at least every 90 days may increase the risk of unauthorized access to EZ Justice.

Recommendation:

Management should contact the IT Department to ensure that passwords are changed at least every 90 days.

Observation No. 4:

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.

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.

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JUDGE, 449TH D.C.

Recommendation:

Management should ensure that checks are made out to the Elected Official's title (i.e., Hidalgo County Tax Assessor/Collector).

Observation No. 5:

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.
- 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.

Please provide written management responses to the observations noted above by December 22, 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 December 22, 2017. The written procedures manual should include, at the minimum, the following:

- a. An office organizational chart;
- b. 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;

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- c. 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
- d. Computer hardware and software used;
- e. 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;
- f. A schedule of how often deposits will be made; and
- g. 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 Osvaldo Escamilla, Internal Auditor I, at (956) 318-2511, ext. 4647, Yvonne Torres, Revenue Audit Supervisor, at ext. 4642, Linda Fong, First Assistant Auditor, at ext. 4668, or me at ext. 4645.

Respectfully,



Maria Arcilia Duran, CPA
County Auditor

cc: Valde Guerra, County Executive Officer
Santos Castilleja, Motor Vehicle Division Manager
Herlinda Lara, San Juan Motor Vehicle Substation Supervisor
Honorable Gilberto Saenz, Hidalgo County Justice of the Peace Pct.1, Pl. 1
Renan Ramirez, Chief Information Officer

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COUNTY HIDALGO

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EDINBURG, TEXAS 78539

December 7, 2017

Mr. Eduardo Olivarez, Chief Administrative Officer
Hidalgo County Health and Human Services
1304 S. 25th Street
Edinburg, Texas 78539

Ref: Cash Count
Report No. 2017-548

Dear Mr. Olivarez:

We conducted a surprise cash count of the cash held at the Edinburg Health Clinic located on Schunior Road on October 12, 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 \$85.00. 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 in the amount 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:

We noted during our review that segregation of duties over the handling of cash requires improvement. The Clerk manager performs the following incompatible duties:

- Custody: Receives money, issues receipts, balances copies of receipts against the cash drawer, maintains a cash drawer, prepares bank deposits, and has access to inventory of unused receipts

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JUDGE, 449TH D.C.

- Recording: Accounts for the numerical sequence of receipts, maintains an inventory log of unused receipts, and prepares reports of cash received
- Authorization: Verifies that voided original receipts are kept and reviewed

In addition, the Clerk performs the following incompatible duties:

- Custody: Receives money, issues receipts, balances copies of receipts against the cash drawer, maintains a cash drawer, prepares bank deposits, and has access to inventory of unused receipts
- Recording: Accounts for the numerical sequence of receipts, maintains an inventory log of unused receipts, and prepares reports of cash received

According to staff, proper segregation of duties has not been implemented 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 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 copies of receipts against the cash drawer, maintaining a cash drawer, preparing bank deposits, and having access to the inventory of unused receipts should be different from the individual responsible for accounting for the numerical sequence of receipts, maintaining an inventory log of unused receipts, and preparing reports of cash received. In addition, the individuals previously noted should be different from the individual responsible for verifying that voided original receipts are kept and reviewed.

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 have adequate segregation of duties increases the risk of loss or misuse of County funds.

Recommendation:

Management should ensure that incompatible duties are adequately segregated. If incompatible duties cannot be adequately segregated, management should ensure that compensating controls are implemented.

Observation No.2:

We noted that security cameras were not utilized where cash is receipted and safeguarded. According to management, security cameras have not been purchased due to budgetary constraints.

The County Auditor's Office recommends that security alarms and/or security cameras be installed in areas where cash collections and receipts are received and safeguarded. Camera images must be stored on the type of media (e.g., digital recording box, tape, DVD, etc.) and retained for the period of time recommended by the Information Technology Department. If, however, the camera images are part of an ongoing investigation, they must be retained for the period of time determined by the investigating agency. Furthermore, a notice stating that an area is being monitored by a security camera must be posted at the entrance to the area being monitored.

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

Recommendation:

Management should ensure that security cameras are utilized where cash is receipted and safeguarded. Management should contact the Department of Budget and Management to request their assistance in obtaining funding for the purchase of security cameras.

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

HIDALGO COUNTY DISTRICT JUDGES

LUIS M SINGLETERRY
JUDGE, 92ND D.C.

RODOLFO DELGADO
JUDGE, 93RD D.C.

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

ROSE GUERRA REYNA
JUDGE, 206TH D.C.

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

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

NOE GONZALEZ
JUDGE, 378TH D.C.
OVERSEER

LETICIA LOPEZ
JUDGE, 389TH D.C.

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

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

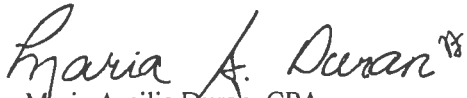
RENEE R. BETANCOURT
JUDGE, 449TH D.C.

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 December 22, 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 Edgar Alan Escobedo, Internal Auditor I, at 318-2511 ext. 4655, Yvonne Torres, Revenue Audit Supervisor, at ext. 4642, Linda Fong, First Assistant Auditor, at ext. 4668, or me at ext. 4645.

Respectfully,


Maria Arcilia Duran, CPA
County Auditor

cc: Valde Guerra, Commissioners Court Executive Officer

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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



November 17, 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. 2017-558

Dear Mr. Villarreal:

We conducted a surprise cash count of the cash held at the Edinburg Tax Office on September 12, 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 \$661,244.62. 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, the Edinburg Tax Office approved change fund of \$5,600.00, and the McAllen Tax Office approved change fund of \$700.00 (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:

Total cash on hand at the time of the cash count exceeded receipts issued by \$191,407.88 due to the following:

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JUDGE, 448TH D.C.

- 43 mail-in payments totaling \$191,401.88 received between April 28, 2017 and August 31, 2017 had not been receipted since a tax account number had not been provided or the tax account did not have an outstanding balance. According to the Chief Accountant, the checks were pending to be returned to the payer by the Executive Assistant. Of the 43 mail-in payments:
 - 40 checks were stamped with the date received and included on the log of checks submitted to the Executive Assistant.
 - 3 checks were not stamped with the date received but were included in the log of checks submitted to the Executive Assistant.
- Cashier overage for collections received on September 11, 2017 in the amount of \$6.00. The overage was recorded as Cashier Over/Short balance sheet account instead of being deposited with the County Treasurer's Office as miscellaneous revenue.

The County Auditor's Office requires that all payments, including mail-in payments, be promptly recorded and controlled using pre-numbered official County receipts. Collections must be deposited on a daily basis, unless the amount collected is less than \$100.00. In addition, overages should be remitted to the County Treasurer's Office as miscellaneous revenue. If a payment discrepancy occurs (i.e. lack of tax account number, tax account paid in full, etc.), a pre-numbered manual Official County receipt should be issued. Once the discrepancy is resolved, an Official County receipt from the electronic receipting system should be issued and refund check issued, if applicable. In the alternative, the department may return the payment to the sender. If the department returns the payment, a log should be utilized to document the return of checks that includes: the name of the person/entity to whom the check is returned; return address; check date; check amount; date returned; and reason for return. A copy of all checks returned should be maintained on file. Payments that cannot be processed for any reason should be returned to the sender no later than two weeks from the date received.

Failure to ensure that all payments are promptly receipted and deposited may result in the loss or misuse of County funds.

Recommendation:

Management should ensure that all payments are promptly receipted and deposited. If payments cannot be processed, they should be mailed back to the sender in a timely manner. At a minimum, the procedures noted above should be implemented.

Observation No. 2:

We noted during our review that mail-in payments held by cashiers to be processed are not adequately safeguarded. The mail-in payments are kept on the cashier's work area counter until processed.

The County Auditor's Office requires all collections be immediately safeguarded by using a locked cash drawer, safe, or other secure place until it is deposited.

Failure to adequately safeguard collections may result in the loss or misuse of County funds.

Recommendation:

Management should ensure that all collections are adequately safeguarded until they are receipted and deposited.

Observation No. 3:

We noted during our review that a mail log was not utilized to record payments received through the mail. In addition, mail-in payments were not immediately restrictively endorsed "For Deposit Only." Furthermore, the mail-in payments were not safeguarded in a locked safe; instead, the mail-in payments were placed on a bookshelf located in the "Collections Room" until processed. According to staff, a mail log has not been implemented due to a heavy workload and limited number of staff. In addition, mail-in payments are restrictively endorsed by the cashiers at the time a receipt is issued. Furthermore, mail-in payments are not taken from the bookshelf by anyone unless the payments are ready to be processed.

HIDALGO COUNTY DISTRICT JUDGES

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

RODOLFO DELGADO
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JUDGE, 138TH D.C.

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JUDGE, 430TH D.C.

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JUDGE, 449TH D.C.

The County Auditor's Office requires that mail be opened on the same day it is received. If this is not possible, mail must be kept in a locked safe in a secure area overnight and opened the following business day. The following procedures should be followed when processing mail:

1. Mail should be opened by an employee who is not responsible for receipting or maintaining accounting records.
2. Immediately upon receipt, the person responsible for opening the mail must restrictively endorse all checks "For Deposit Only" to the credit of the County.
 - a. A check may not be restrictively endorsed if the payee line of the check is blank or made payable to another department, unless a supervisor has verified that the check is a proper payment to the department. If the payment is a proper payment to the department and the payee line of the check is blank, the department's name must be recorded on the payee line. If verification of proper payment is not possible, the check must be returned to the sender.
 - b. A check may not be restrictively endorsed if it is stale-dated. Stale-dated checks must be returned to the sender.
3. Mail-in payments must be listed on a 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.
4. The employee responsible for opening the mail and listing the mail-in payments must sign and date the mail log to document responsibility for verifying the cash received and preparing the listing.
5. Mail-in payments must then be transferred to the cashier. After issuing a receipt for the mail-in payment, the cashier must enter the receipt date and receipt number issued for the mail-in payment on the mail log.
6. An employee other than the cashier should verify that an official County receipt was issued for each mail-in payment. The employee conducting this verification must sign and date the mail log to document responsibility for the verification.
7. The "Customer Copy" of a receipt issued for a mail-in payment should be mailed to the payer if the payer included a stamped, self-addressed envelope with the mail-in payment. Otherwise, the "Customer Copy" of the receipt for the mail-in payment must be maintained on file.

Failure to ensure that mail-in payments are promptly processed and safeguarded under lock and key may result in the loss or misuse of County funds.

Recommendation:

Management should ensure that mail-in payments are properly processed and safeguarded under lock and key. At a minimum, the procedures noted above should be implemented.

Observation No. 4:

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 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 December 15, 2017.

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JUDGE, 449TH D.C.

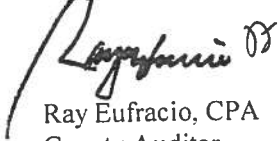
In addition, procedures established by your department for the handling of cash were previously provided to the Auditor's Office; however, the procedures did not address the following:

- 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 December 15, 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 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 Eufracio, CPA
County Auditor

cc: Eva Mireles, Chief of Operations
Valde Guerra, Executive Officer



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