

# 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](http://www.co.hidalgo.tx.us/auditor)



EDINBURG, TEXAS 78539

March 20, 2018

The Honorable Ramon Garcia, Hidalgo County Judge  
 The Honorable David L. Fuentes, Commissioner Precinct No. 1  
 The Honorable Eduardo Cantu, Commissioner Precinct No. 2  
 The Honorable Jose M. Flores, Commissioner Precinct No. 3  
 The Honorable Joseph Palacios, Commissioner Precinct No. 4

Dear Judge and Commissioners:

Pursuant to Local Government Code Section 114.044, we are submitting for your review the following monthly reports:

Department	Fees/Costs	Description
The Hon. Martin Cantu, Constable Precinct No. 2	\$ 13,935.10	October 2017 Monthly Report
The Hon. Martin Cantu, Constable Precinct No. 2	\$ 1,030.00	November 2017 Monthly Report
The Hon. Martin Cantu, Constable Precinct No. 2	\$ 6,013.20	December 2017 Monthly Report
The Hon. Atanacio Gaitan, Constable Precinct No. 4	\$ 14,030.00	October 2017 Monthly Report
The Hon. Atanacio Gaitan, Constable Precinct No. 4	\$ 5,586.00	November 2017 Monthly Report
The Hon. Atanacio Gaitan, Constable Precinct No. 4	\$ 6,128.00	December 2017 Monthly Report
The Hon. Pablo Villarreal, Jr., RTA Hidalgo County Tax Assessor/Collector	\$ 2,224,703.27	October 2017 Monthly Report
The Hon. Pablo Villarreal, Jr., RTA Hidalgo County Tax Assessor/Collector	\$ 13,910,570.65	November 2017 Monthly Report
The Hon. Pablo Villarreal, Jr., RTA Hidalgo County Tax Assessor/Collector	\$ 75,418,485.54	December 2017 Monthly Report
The Hon. J.E. "Eddie" Guerra, Hidalgo County Sheriff	\$ 48,817.24	September 2017 Fee Monthly Report
The Hon. J.E. "Eddie" Guerra, Hidalgo County Sheriff	\$ 49,892.06	October 2017 Fee Monthly Report
The Hon. J.E. "Eddie" Guerra, Hidalgo County Sheriff	\$ 54,489.74	November 2017 Fee Monthly Report
The Hon. J.E. "Eddie" Guerra, Hidalgo County Sheriff	\$ 48,157.75	December 2017 Fee Monthly Report
The Hon. Eduardo Cantu, Commissioner Precinct No. 2	\$ 6,350.00	October 2017 Monthly Report/ Sanitation Program
The Hon. Eduardo Cantu, Commissioner Precinct No. 2	\$ 5,400.00	November 2017 Monthly Report/ Sanitation Program
The Hon. Eduardo Cantu, Commissioner Precinct No. 2	\$ 5,400.00	December 2017 Monthly Report/ Sanitation Program
The Hon. Joe M. Flores, Commissioner Precinct No. 3	\$ 38,325.00	November 2017 Monthly Report/ Sanitation Program

## HIDALGO COUNTY DISTRICT JUDGES

LUIS M. SINGLETERRY  
 JUDGE, 12<sup>th</sup> D.C.

RODOLFO DELGADO  
 JUDGE, 13<sup>th</sup> D.C.

J. R. "BOBBY" FLORES  
 JUDGE, 13<sup>th</sup> D.C.

ROSE GUERRA REYNA  
 JUDGE, 20<sup>th</sup> D.C.

JUAN R. PARTIDA  
 JUDGE, 27<sup>th</sup> D.C.

MARIO E. RAMIREZ, JR.  
 JUDGE, 32<sup>nd</sup> D.C.

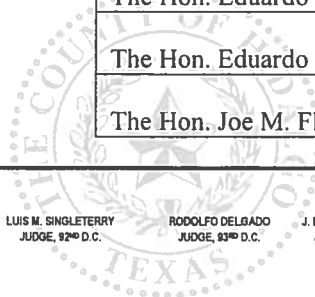
NOE GONZALEZ  
 JUDGE, 37<sup>th</sup> D.C.  
 OVERSEER

LETICIA LOPEZ  
 JUDGE, 38<sup>th</sup> D.C.

L. KENO VASQUEZ  
 JUDGE, 39<sup>th</sup> D.C.

ISRAEL RAMON, JR.  
 JUDGE, 43<sup>rd</sup> D.C.

RENEE R. BETANCOURT  
 JUDGE, 44<sup>th</sup> D.C.



The Hon. Joe M. Flores, Commissioner Precinct No. 3	\$ 31,600.00	December 2017 Monthly Report/ Sanitation Program
Ms. Yvonne Ramon, Elections Administrator	\$ 52,088.44	January 2018 Monthly Report


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

Department	Description
The Hon. Martin Cantu, Constable Precinct No. 2	Review of the Monthly Fees Reports and Supporting Documentation for the month of October 2017 through December 2017
The Hon. Atanacio Gaitan, Constable Precinct No. 4	Review of Monthly Fees Reports and Supporting Documentation for the months of October 2017 through December 2017
The Hon. Arturo Guajardo, Jr. Hidalgo County Clerk	Review of Civil and Probate Fees and Court Costs Monthly Reports and Supporting Documentation for the months of October 2017 through December 2017
The Hon. Pablo Villarreal, Jr., RTA Hidalgo County Tax Assessor/Collector	Review of the Hidalgo County Tax Collected Reports for the months of October 2017 through December 2017
The Hon. J.E. "Eddie" Guerra, Hidalgo County Sheriff	Review of the Sheriff's Fee Monthly Fees Reports for the months of September 2017 through December 2017
The Hon. Eduardo Cantu, Commissioner Precinct No. 2	Review of the Precinct 2 Sanitation Program Monthly Fees Reports and Supporting Documentation for the months of October 2017 through December 2017
The Hon. Joe M. Flores, Commissioner Precinct No. 3	Review of the Precinct 3 Sanitation Program Monthly Fees Reports and Supporting Documentation for the months of November 2017 and December 2017
Ms. Yvonne Ramon, Elections Administrator	Review of Monthly Fees Report and Supporting Documentation for the month of January 2018
The Hon. J.E. "Eddie" Guerra, Hidalgo County Sheriff	Review of Sheriff's Investigation Fund Financial Statements for the months ended October 31, 2017 through December 31, 2017
The Hon. J.E. "Eddie" Guerra, Hidalgo County Sheriff	Review of Sheriff's "B" Account Financial Statements for the months ended October 31, 2017 through December 31, 2017
The Hon. Ricardo Rodriguez, Jr., Criminal District Attorney	Review of the H.B. 65 Financial Statements for the months ended September 30, 2017 through December 31, 2017
The Hon. Ricardo Rodriguez, Jr., Criminal District Attorney	Review of the HIDTA Financial Statements for the months ended September 30, 2017 through December 31, 2017
The Hon. Arturo Guajardo, Jr. Hidalgo County Clerk	Review of Criminal Fees Monthly Reports and Supporting Documentation for the months of July 2017 through December 2017
The Hon. Gilberto Saenz, Justice of the Peace Pct. 1 Pl. 1	Review of Monthly Fines and Fees Report and Supporting Documentation for the month of January 2018
The Hon. Jesus E. Morales, Justice of the Peace Pct. 1 Pl. 2	Review of Monthly Fines and Fees Report and Supporting Documentation for the month of January 2018
The Hon. Bobby Contreras, Justice of the Peace Pct. 2 Pl. 1	Review of Monthly Fines and Fees Report and Supporting Documentation for the month of January 2018
The Hon. Jaime J. Munoz, Justice of the Peace Pct. 2 Pl. 2	Review of Monthly Fines and Fees Report and Supporting Documentation for the month of January 2018
The Hon. Marcos Ochoa, Justice of the Peace Pct. 3 Pl. 2	Review of Monthly Fines and Fees Report and Supporting Documentation for the month of January 2018
The Hon. Charlie Espinoza, Justice of the Peace Pct. 4 Pl. 1	Review of Monthly Fines and Fees Report and Supporting Documentation for the month of January 2018

**HIDALGO COUNTY DISTRICT JUDGES**

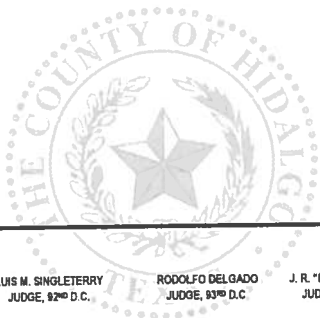
The Hon. Luis Garza, Justice of the Peace Pct. 3 Pl. 1	Review of Monthly Fines and Fees Report and Supporting Documentation for the month of January 2018
The Hon. Homero A. Jasso, Justice of the Peace Pct. 4 Pl. 2	Review of Monthly Fines and Fees Report and Supporting Documentation for the month of January 2018
The Hon. Jason Pena, Justice of the Peace Pct. 5 Pl. 1	Review of Monthly Fines and Fees Report and Supporting Documentation for the month of January 2018
The Hon. Lazaro Gallardo Jr, Constable Precinct No. 3	2017 Equitable Sharing Agreement and Certification for the year ended December 31, 2017 Report No. 2018-13
The Hon. Atanacio Gaitan, Constable Precinct No. 4	2017 Equitable Sharing Agreement and Certification for the year ended December 31, 2017 Report No. 2018-14
The Hon. Ricardo Rodriguez, Jr., Criminal District Attorney	HIDTA's 2017 Equitable Sharing Agreement and Certification for the year ended December 31, 2017 Report No. 2018-15
The Hon. Ricardo Rodriguez, Jr., Criminal District Attorney	District Attorney's Office 2017 Equitable Sharing Agreement and Certification for the year ended December 31, 2017 Report No. 2018-16
The Hon. J.E. "Eddie" Guerra, Hidalgo County Sheriff	2017 Equitable Sharing Agreement and Certification for the year ended December 31, 2017 Report No. 2018-17
The Hon. Pablo Villarreal, Jr., RTA Hidalgo County Tax Assessor/Collector	Review of the January 2018 Delinquent Tax Attorney Payment Request Report No. 2018-21
The Hon. Pablo Villarreal, Jr., RTA Hidalgo County Tax Assessor/Collector	Edinburg Motor Vehicle Substation Cash Count Report No. 2017-528
The Hon. Norma G. Garcia, Hidalgo County Treasurer	Cash Count Report No. 2017-567

Respectfully,



Maria Arcilia Duran, CPA  
 Hidalgo County Auditor

Attachments



**HIDALGO COUNTY DISTRICT JUDGES**

LUIS M. SINGLETERRY  
 JUDGE, 92<sup>ND</sup> D.C.

RODOLFO DELGADO  
 JUDGE, 93<sup>RD</sup> D.C.

J. R. "BOBBY" FLORES  
 JUDGE, 139<sup>TH</sup> D.C.

ROSE GUERRA REYNA  
 JUDGE, 206<sup>TH</sup> D.C.

JUAN R. PARTIDA  
 JUDGE, 275<sup>TH</sup> D.C.

MARIO E. RAMIREZ, JR.  
 JUDGE, 332<sup>ND</sup> D.C.

NOE GONZALEZ  
 JUDGE, 370<sup>TH</sup> D.C.  
 OVERSEER

LETICIA LOPEZ  
 JUDGE, 389<sup>TH</sup> D.C.

L. KENO VASQUEZ  
 JUDGE, 398<sup>TH</sup> D.C.

ISRAEL RAMON, JR.  
 JUDGE, 430<sup>TH</sup> D.C.

RENEE R. BETANCOURT  
 JUDGE, 449<sup>TH</sup> D.C.

# MARTIN CANTU MONTHLY REPORT

## For the Month Ending

October 2017

DATE	PLAINTIFF'S NAME	DEFENDANT'S NAME	RECEIPT NUMBER	CAUSE NUMBER	TYPE OF SERVICE OUT OF COUNTY (OC)/ IN-COUNTY (IC)	JUDICIAL OFFICER				TREASURER RECEIPT	AMOUNTS DUE TO COUNTY
						Justice Clerk	County Clerk	District Clerk	Const Sale		
10/2/2017	DAYTON ISD	DANIEL TREVINO, ET AL	C2-2017-941	CL-06-2237-D	CITATION -ALL OTHER METHODS	X	X			215731	\$75.00
10/2/2017	RECOVERY CENTER, LP AS ASSIGNEE OF UNIFUND	SERGIO C. VENEGAS, IN THE CO. COURT	C2-2017-942	CL-06-2237-D	Writ of Execution	X	X			215731	\$200.00
10/6/2017	PSJA ISD	REPUESTOS HERRERA, et Al Levy & Return	C2-2017-943	T-1224-12-E	LEVY, DEED & NOTICE PACKAGE-ORDER OF SALE	X				215902	\$275.00
10/6/2017	Edcouch-Elsa ISD	Dionicio G. Martinez	C2-2017-944	T-2264-12-G	LEVY, DEED & NOTICE PACKAGE-ORDER OF SALE	X	X			215902	\$275.00
10/6/2017	Edcouch-Elsa ISD	Dionicio G. Martinez	C2-2017-945	T-2264-12-G	LEVY, DEED & NOTICE PACKAGE-ORDER OF SALE	X		X		215902	\$275.00
10/6/2017	Edcouch-Elsa ISD	Dionicio G. Martinez	C2-2017-946	T-2264-12-G	LEVY, DEED & NOTICE PACKAGE-ORDER OF SALE	X	X	X		215902	\$275.00
10/6/2017	Edcouch-Elsa ISD	Robert R. Guerra	C2-2017-947	T-2280-12-H	LEVY, DEED & NOTICE PACKAGE-ORDER OF SALE	X	X	X		215902	\$275.00
10/6/2017	Hidalgo Co. & HCDD#01	The Known & Unknown	C2-2017-948	T-2051-13-B	LEVY, DEED & NOTICE PACKAGE-ORDER OF SALE	X		X		215902	\$275.00
10/6/2017	Mission CISD	Celestina Garcia	C2-2017-949	T-11116-14-F	LEVY, DEED & NOTICE PACKAGE-ORDER OF SALE	X	X			215902	\$275.00
10/6/2017	PSJA ISD	Adrian Garza	C2-2017-950	T-2176-15-H	LEVY, DEED & NOTICE PACKAGE-ORDER OF SALE	X		X		215902	\$275.00
10/6/2017	Hidalgo County	Herlinda Arteaga	C2-2017-951	T-1451-16-H	LEVY, DEED & NOTICE PACKAGE-ORDER OF SALE	X	X			215902	\$275.00
10/11/2017	American Express Bank, FSB	Inter National Bank	C2-2017-952	2017-DCL-05873-H	Writ of Garnishment			X		215972	\$80.00
10/13/2017	Portfolio Recovery Assc.	Miguel E. Galvan	C2-2017-953	CL-17-3017-F	CITATION -ALL OTHER METHODS	X		X		216038	\$75.00
10/16/2017	VOID	VOID	C2-2017-954	VOID	VOID			X		VOID	VOID
10/16/2017	Plaza Center LLC	Little Green Apples, Inc.	C2-2017-955	1067169	Writ of Execution	X		X		216056	\$200.00
<i>Page Total</i> \$3,105.00 <i>Grand Total</i> \$3,105.00											



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

Approved by:

*[Signature]*  
Constable, Precinct 12

Prepared by: *[Signature]*







RECEIVED BY  
COUNTY AUDITOR

RECEIVED BY  
COUNTY AUDITOR  
NOV 1 PM

2017 NOV 1 PM 3 14 CONSTABLE PRECINCT 4 MONTHLY REPORT  
For the Month Ending October 2017

DATE	PLAINTIFF'S NAME	DEFENDANT'S NAME	RECEIPT NUMBER	CAUSE NUMBER	TYPE OF SERVICE		Justice Clerk	County Clerk	District Clerk	Const Sale	TREASURER RECEIPT	AMOUNTS DUE TO COUNTY
					OUT OF COUNTY (OC)	IN-COUNTY (IC)						
10/2/2017	Frost Bank	Judson Bryce Eby	824 10242-4	CL-07-2860-D	Writ of Execution	X	X				215510	\$200.00
10/2/2017	Portfolio Recovery Associates	Maria L. Romero	824 10243-4	DC17-1442-141	Small Claim	X	X				215510	\$75.00
10/4/2017	Various Plaintiffs	Various Defendant's	C4-2017-828 to C4-2017-834	Various Cases	Civil Claims - 10	X		X			215707	\$495.00
10/4/2017	Various Plaintiffs	Various Defendant's	C4-2017-835 to C4-2017-840	Various Cases	Civil Claims - 6	X		X			215707	\$297.00
10/4/2017	Various Plaintiffs	Various Defendant's	C4-2017-841 to C4-2017-849	Various Cases	Civil Claims - 16	X		X			215707	\$792.00
10/5/2017	Frost National	Solis Quality Homes, Inc. et al	C4-2017-850	CL-07-2826-B	Writ of Execution - 2	X		X			215756	\$400.00
10/6/2017	National Judgment Recovery Center, LP et al	Plains Capital & Karina Lopez	C4-2017-851	CL-17-3159-B	Writ of Garnishment	X		X			215847	\$80.00
10/10/2017	Various Plaintiffs	Various Defendant's	C4-2017-852	Various Cases	Civil Claims - 8	X		X			215918	\$600.00
10/10/2017	Various Plaintiffs	Various Defendant's	C4-2017-853 to C4-2017-913	Various Cases	Various Cases - 64	X		X			215918	\$3,168.00
10/10/2017	Various Plaintiffs	Various Defendant's	C4-2017-914 to C4-2017-973	Various Cases	Various Cases - 70	X		X			215918	\$3,465.00
10/11/2017	Jennifer Harper Miller	FMC Industries, LLC et al	C4-2017-974	17A66529	Civil Claim	X			X		215917	\$75.00
10/12/2017	JFC Jimenez Financial Concepts LLC dba Insurance Advisors Agency &	Rosalinda De La Cruz & Maria G. De Los Reyes	C4-2017-975	C-4005-17-C	Civil Claim	X		X			215990	\$75.00
10/13/2017	National United	Marcus Nelson	C4-2017-976	42-2017-S-0040040	Civil Claim	X		X			215989	\$75.00
10/18/2017	David Velasco	Fiesta Nissian Inc.	C4-2017-977	2017-10-04987	Small Claim	X		X			216165	\$75.00
10/23/2017	Various Plaintiffs	Various Defendant's	C4-2017-978 to C4-2017-1049	Various Cases	Civil Claims - 84	X		X			216340	\$4,158.00
											Page Total	\$14,030.00
											Grand Total	\$14,030.00

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

Approved by:

Prepared by: Nayla Muñoz



Constable, Precinct 4

AUDITED BY: THE HIDALGO COUNTY AUDITOR'S OFFICE

DATE: 12/20/17

YAH X  
YAH X

**CONSTABLE PRECINCT 4 MONTHLY REPORT**  
For the Month Ending November 2017

DATE	PLAINTIFFS NAME	DEFENDANTS NAME	RECEIPT NUMBER	CAUSE NUMBER	TYPE OF SERVICE OUT OF COUNTY (OC) IN-COUNTY (IC)	COUNTY CLERK				TREASURER RECEIPT	AMOUNTS DUE TO COUNTY
						County Clerk	County Clerk	County Clerk	County Clerk		
11/14/2017	Juana Salinas	Catalina Cruz	C4-2017-1050	C-3241-17-C	Writ of Possession					217071	\$200.00
11/14/2017	Patti Cass Strain for Wesley George	Timothy George or Timothy Roberts, Tricia Dewweall	C4-2017-1051	JC4-7871-17	Small Claims					217071	\$75.00
11/14/2017	Portfolio Recovery Associates LLC	Maria G Barba Derom	C4-2017-1052	DC17-1299-J41	Small Claims					217071	\$75.00
11/15/2017	Cadleway Properties, Inc et al	Elsa Butane Sales, Inc et al	C4-2017-1053	C-103-06-C	Writ of Execution					217072	\$200.00
11/15/2017	Cadleway Properties, Inc et al	Elsa Butane Sales, Inc et al	C4-2017-1054	C-103-06-C	Writ of Execution					217072	\$200.00
11/15/2017	Pallida LLC et al	Hilda R. Ramirez	C4-2017-1055	E07566	Writ of Execution					217072	\$200.00
11/16/2017	Varios Plaintiffs	Varios Defendants	C4-2017-1056 to C4-2017-1063	Various Cases	Civil Claims					217191	\$396.00
11/21/2017	Varios Plaintiffs	Varios Defendants	C4-2017-1064 to C4-2017-1109	Various Cases	Civil Claims					217374	\$3,960.00
11/22/2017	Texas Tax Solution II, LLC	Erasmo Vargas & Olga A. Vargas Security First Federal Credit Union & Jesse Alfaro	C4-2017-1140	C-2101-15-J	Order of Sale					217373	\$200.00
11/28/2017	Investment Retrievers Inc	Security First Federal Credit Union & Jesse Alfaro	C4-2017-1141	2017-CV-0661-A	Writ of Garnishment					217538	\$80.00
<p align="right">Page Total: \$5,586.00 Grand Total: \$5,586.00</p>											

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

Approved by: [Signature] Constable, Precinct 4

Prepared by: [Signature] Nayla Muñoz

AUDITED BY: THE HIDALGO COUNTY AUDITOR'S OFFICE

DATE: Nov 19/18

County Auditor's Form AS-C-002

Page 1 of 1



Prepared By: Abigail G. [Signature]  
Date: 01/03/18  
Reviewed By: \_\_\_\_\_

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

Hidalgo County Tax Collections	2,213,117.68 ✓	M1-1
2017 Hospital District Funding	-	M1-1
Tax Year Subdivision Light Fee	305.32 ✓	M1-1
Administrative Fees Collected	10,413.70 ✓	M1-1
Road District # 2 Collections	- ✓	M2-1
Road District # 5 Collections	862.59 ✓	M3-1
Road District # 15 Collections	3.98 ✓	M4-1
State District Collections	- ✓	M5-1
Total Collections	<u>2,224,703.27</u> \$A	

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

COMPARATIVE RATE OF COLLECTIONS

HIDALGO COUNTY GHD	ORIGINAL TAX LEVY	COLLECTED TO DATE	DROPPED YRS AFTER PURGE	MODIF. TO DATE	TAXES OUTSTANDING	PERCENT 2017/2018	COLLECTED 2016/2017
2017 TAX ROLL	193,338,421.11 MI-12 ✓	957,219.56 MI-12 ✓	-	2,029,288.65 MI-12 ✓	194,410,490.20 MI-12 ✓	0.49%	0.60%
2016 & PRIOR YRS ROLLBACK	32,701,546.13 MI-12 ✓	4,764,269.87 MI-12 ✓	211,650.43 MI-12 ✓	(343,839.42) MI-12 ✓	27,381,786.41 MI-12 ✓	14.82%	14.29%
	275,087.99 MI-13 ✓	140,265.68 MI-13 ✓	-	539,978.61 MI-13 ✓	674,800.92 MI-13 ✓	17.21%	43.45%
TOTALS	226,315,055.23 MI-14 ✓	5,861,755.11 MI-14 ✓	(211,650.43) MI-14 ✓	42,225,427.84 MI-14 ✓	222,467,077.53 MI-14 ✓		
2016 TAX ROLL	189,038,466.34 ✓	179,956,515.28 MI-12 ✓	-	(1,164,276.56) MI-12 ✓	7,917,674.50 MI-12 ✓	95.79%	

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

		MONTHLY MODIFICATIONS
CURRENT YEAR-BASE TAX (117)	✓ 957,219.56 MI-3	✓ 2,029,288.65 CURRENT (2017) MI-12
CURRENT YEAR-P&I	-	✓ 120,658.80 16 ROLL MI-12
PRIOR YEARS-BASE TAX	✓ 792,389.15 MI-3	(30,521.67) PRIOR
PRIOR YEARS-P&I	✓ 265,925.88 MI-3	✓ 18,802.87 15 1/2 PRIOR MI-12
ROLLBACK BASE	✓ 47,841.76 MI-3	✓ 23,425.51 ROLLBACK MI-12
ROLLBACK P&I	✓ 28.28 MI-3	
ATTORNEY FEES	✓ 49,713.05 MI-6	- PURGED
HOSPITAL DISTRICT FUNDING		
HOSPITAL DISTRICT P&I		
STREET LIGHT ADMIN FEE		63.58 d MI-21 ✓
LIGHT FEE - SUBDIVISIONS		305.32 d MI-22 ✓
SPECIAL INVENTORY FINE		1,084.88 d MI-25 ✓
SPECIAL INVENTORY PENALTY		6,323.29 d MI-37 ✓
TAX CERTIFICATE FEES		360.00 d MI-39 ✓
SERVICE CHG FEES		649.45 d MI-42 ✓
MISC FEES		1,932.50 d MI-45 ✓
TOTAL COLLECTIONS	✓ 2,213,117.68 d MI-11	10,719.02 MI-14 ✓
LESS HCAD COMM REND. PEN. (CURR)-2017	✓ 23.53 d MI-20	
LESS HCAD COMM REND. PEN. (DELQ)	✓ 173.88 MI-20	
LESS TRANSFERRED	✓ 1,256,765.55 d MI-2; 31.37: 15 1/2 PRIOR HCAD (MI-20) ✓	
LESS IN TRANSIT	✓ 806,441.67 d MI-2; 10,719.02 d MI-17 ✓	
LESS DUE TO DEL TAX ATTY FEES	✓ 149,713.05 d MI-2;	
LESS DUE TO CO TREASURER		
LESS COURT ORDER INTEREST		
BALANCE	0.00	0.00

\*\*\*\*\*AFFIDAVIT\*\*\*\*\*

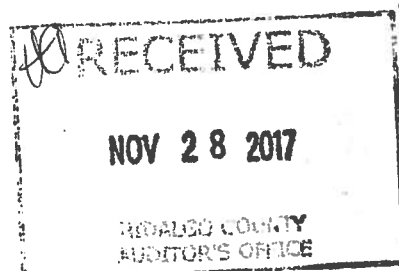
I, PABLO "PAUL" VILLARREAL JR., ASSESSOR-COLLECTOR OF TAXES FOR THE HIDALGO COUNTY, DO SOLEMNLY SWEAR THAT THE ABOVE STATEMENT OF TAXES COLLECTED BY ME FOR THE MONTH OF OCTOBER 2017 IS CORRECT.

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



SWORN AND SUBSCRIBED BEFORE ME THIS 8TH DAY OF NOVEMBER 2017 A.D.

*Melinda Mendoza*  
 NOTARY PUBLIC, HIDALGO COUNTY, TEXAS



HIDALGO COUNTY AUDITOR'S OFFICE  
 APPROVED BY: *[Signature]*  
 DATE: 11/28/17

MI-1

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

**COMPARATIVE RATE OF COLLECTIONS**

ROAD DIST # 2  
 RD2

	ORIGINAL TAX LEVY	COLLECTED TO DATE	DROPPED YRS AFTER PURGE	MODIF. TO DATE	TAXES OUTSTANDING	PERCENT 2017/2018	COLLECTED 2016/2017
1981 & PRIOR YRS	44.07	-	-	-	44.07	0.00%	0.00%
TOTALS	44.07 <i>M2-3 ✓</i>	<i>M2-3</i>	-	<i>M2-3</i>	44.07 <i>M2-4 ✓</i>		

**BREAKDOWN OF TAX COLLECTIONS AND FEES FOR THE MONTH OF OCTOBER 2017**

		MONTHLY MODIFICATIONS
CURRENT YEAR-BASE TAX	-	- CURRENT
CURRENT YEAR-P&I	-	-
PRIOR YEARS-BASE TAX	-	- PRIOR <i>M2-3</i>
PRIOR YEARS-P&I	-	-
ROLLBACK BASE	-	- ROLLBACK
ROLLBACK P&I	-	-
ATTORNEY FEES	-	- PURGED
TOTAL COLLECTIONS	<i>M2-2</i>	<i>M2-4</i>
LESS HCAD COMM REND. PEN.	-	<i>M2-4</i>
LESS TRANSFERRED	-	
LESS IN TRANSIT	-	
LESS DUE TO DEL TAX ATTY FEES	-	
LESS DUE TO CO TREASURER	-	
BALANCE	<i>M2-2</i>	

\*\*\*\*\*AFFIDAVIT\*\*\*\*\*

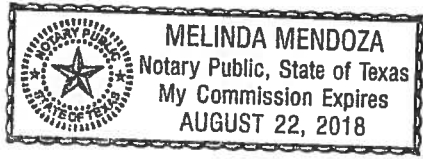
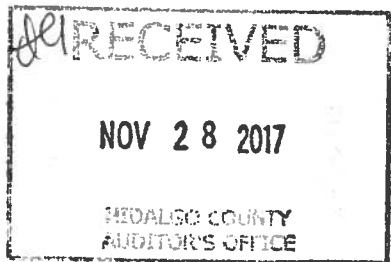
I, PABLO "PAUL" VILLARREAL JR., ASSESSOR-COLLECTOR OF TAXES FOR THE HIDALGO COUNTY, DO SOLEMNLY SWEAR THAT THE ABOVE STATEMENT OF TAXES COLLECTED BY ME FOR THE MONTH OF OCTOBER 2017 IS CORRECT.

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



SWORN AND SUBSCRIBED BEFORE ME THIS 8TH DAY OF NOVEMBER 2017 A.D.

*Melinda Mendoza*  
 NOTARY PUBLIC, HIDALGO COUNTY, TEXAS



HIDALGO COUNTY AUDITOR'S OFFICE  
 APPROVED BY: *[Signature]*  
 DATE: *11/28/17*

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

**COMPARATIVE RATE OF COLLECTIONS**

ROAD DIST # 5 RD5	ORIGINAL TAX LEVY	COLLECTED TO DATE	DROPPED YRS AFTER PURGE	MODIF. TO DATE	TAXES OUTSTANDING	PERCENT 2017/2018	COLLECTED 2016/2017
1999 & PRIOR YRS	6,728.45	277.39	(91.16)	(75.92)	6,283.98	4.23%	1.02%
TOTALS	6,728.45	277.39	(91.16)	(75.92)	6,283.98	4.23%	1.02%

*Handwritten notes: M3-7 ✓, M3-7, M3-7, M3-7, M3-8 ✓, #A*

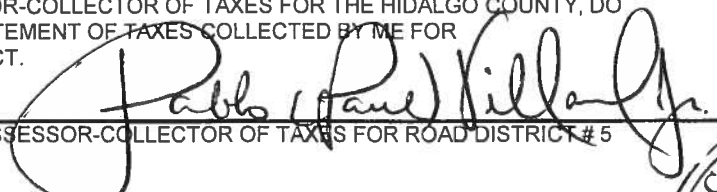
**BREAKDOWN OF TAX COLLECTIONS AND FEES FOR THE MONTH OF OCTOBER 2017**

		MONTHLY MODIFICATIONS
CURRENT YEAR-BASE TAX	-	- CURRENT
CURRENT YEAR-P&I	-	- PRIOR M3-7
PRIOR YEARS-BASE TAX	✓147.81 d	- ROLLBACK
PRIOR YEARS-P&I	✓602.58 d	- PURGED
ROLLBACK BASE	-	- M3-8
ROLLBACK P&I	-	
ATTORNEY FEES	✓12.20 d	
TOTAL COLLECTIONS	✓862.59 d	
LESS HCAD COMM REND. PEN.	-	
LESS TRANSFERRED	✓750.39 d	
LESS IN TRANSIT	-	
LESS DUE TO DEL TAX ATTY FEES	✓112.20 d	
LESS DUE TO CO TREASURER	-	
BALANCE	^	

*Handwritten notes: M3-4, M3-6, M3-2; MH01, M3-2; MH01, M3-2; M1-57*

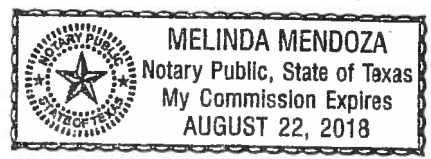
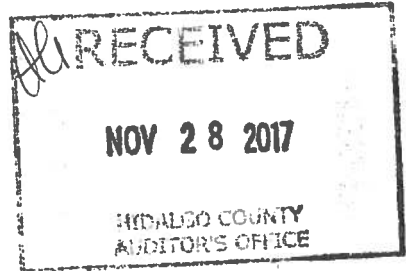
\*\*\*\*\*AFFIDAVIT\*\*\*\*\*


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

  
 \_\_\_\_\_  
 ASSESSOR-COLLECTOR OF TAXES FOR ROAD DISTRICT # 5

SWORN AND SUBSCRIBED BEFORE ME THIS 8TH DAY OF NOVEMBER 2017 A.D.

  
 \_\_\_\_\_  
 NOTARY PUBLIC, HIDALGO COUNTY, TEXAS



HIDALGO COUNTY AUDITOR'S OFFICE  
 APPROVED BY:   
 DATE: 11/07/18 1/20/19 1/31/19

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

**COMPARATIVE RATE OF COLLECTIONS**

ROAD DIST # 15  
 RD15

	ORIGINAL TAX LEVY	COLLECTED TO DATE	DROPPED YRS AFTER PURGE	MODIF. TO DATE	TAXES OUTSTANDING	PERCENT COLLECTED 2017/2018	COLLECTED 2016/2017
1993 & PRIOR YRS ROLLBACK	697.22	3.15	-	-	694.07	0.45%	0.08%
	-	-	-	-	-	0.00%	0.00%
TOTALS	✓697.22 <i>M4-5</i>	3.15 <i>M4-5</i> ✓	-	-	694.07 <i>M4-6</i>		

**BREAKDOWN OF TAX COLLECTIONS AND FEES FOR THE MONTH OF OCTOBER 2017**

		MONTHLY MODIFICATIONS
CURRENT YEAR-BASE TAX	-	- CURRENT
CURRENT YEAR-P&I	-	-
PRIOR YEARS-BASE TAX	<i>x0.97d</i>	- PRIOR <i>M4-5</i>
PRIOR YEARS-P&I	<i>x2.57d</i>	-
ROLLBACK BASE	-	- ROLLBACK
ROLLBACK P&I	-	-
ATTORNEY FEES	<i>x0.44d</i>	- PURGED
TOTAL COLLECTIONS	✓3.98 <i>d</i>	<i>M4-6</i>
LESS HCAD COMM REND. PEN.	-	
LESS TRANSFERRED	✓3.54 <i>d</i>	<i>M4-2; M4-1</i>
LESS IN TRANSIT	-	<i>d M4-2; M4-1</i>
LESS DUE TO DEL TAX ATTY FEES	✓0.44 <i>d</i>	<i>M4-2; M4-5</i>
LESS DUE TO CO TREASURER	-	
LESS PENDING JULY BALANCE	-	
BALANCE	<i>x</i>	

\*\*\*\*\*AFFIDAVIT\*\*\*\*\*

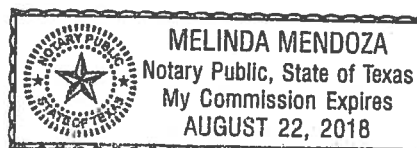
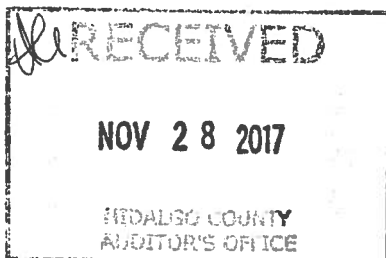
I, PABLO "PAUL" VILLARREAL JR., ASSESSOR-COLLECTOR OF TAXES FOR THE HIDALGO COUNTY, DO SOLEMNLY SWEAR THAT THE ABOVE STATEMENT OF TAXES COLLECTED BY ME FOR THE MONTH OF OCTOBER 2017 IS CORRECT.

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



SWORN AND SUBSCRIBED BEFORE ME THIS 8TH DAY OF NOVEMBER 2017 A.D.

*Melinda Mendoza*  
 \_\_\_\_\_  
 NOTARY PUBLIC, HIDALGO COUNTY, TEXAS



HIDALGO COUNTY AUDITOR'S OFFICE  
 APPROVED BY: *[Signature]*  
 DATE: *01/02/18*

PABLO "PAUL" VILLARREAL JR., ASSESSOR & COLLECTOR  
 STATE DIST TAXES COLLECTED  
 OCTOBER 2017  
*PBC*

COMPARATIVE RATE OF COLLECTIONS

STATE DIST TEX	ORIGINAL TAX LEVY	COLLECTED TO DATE	DROPPED YRS AFTER PURGE	MODIF. TO DATE	TAXES OUTSTANDING	PERCENT 2017/2018	COLLECTED 2016/2017
1979 & PRIOR YRS	11.49	-	(3.27)	-	8.22	0.00%	5.37%
TOTALS	11.49 <i>#MS-3 ✓</i>	- <i>#MS-3 ✓</i>	(3.27) <i>#MS-3 ✓</i>	- <i>#MS-3 ✓</i>	8.22 <i>#A MS-4 ✓</i>		

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

	MONTHLY MODIFICATIONS
CURRENT YEAR-BASE TAX	- CURRENT
CURRENT YEAR-P&I	-
PRIOR YEARS-BASE TAX	- PRIOR <i>MS-3</i>
PRIOR YEARS-P&I	-
ROLLBACK BASE	- ROLLBACK
ROLLBACK P&I	-
ATTORNEY FEES	- PURGED
TOTAL COLLECTIONS	- <i>MS-4 ✓</i>
LESS HCAD COMM REND. PEN.	-
LESS TRANSFERRED	-
LESS IN TRANSIT	-
LESS DUE TO DEL TAX ATTY FEES	-
LESS DUE TO CO TREASURER	-
BALANCE	- <i>MS-2 ✓</i>

\*\*\*\*\*AFFIDAVIT\*\*\*\*\*

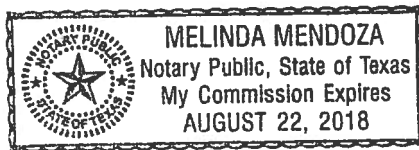
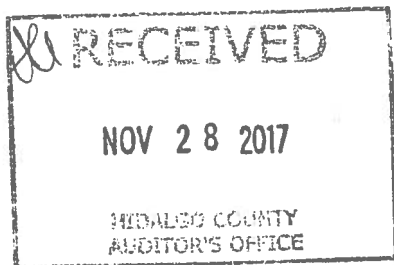
I, PABLO "PAUL" VILLARREAL JR., ASSESSOR-COLLECTOR OF TAXES FOR THE HIDALGO COUNTY, DO SOLEMNLY SWEAR THAT THE ABOVE STATEMENT OF TAXES COLLECTED BY ME FOR THE MONTH OF OCTOBER 2017 IS CORRECT.

*Pablo (Paul) Villarreal Jr.*  
 \_\_\_\_\_  
 ASSESSOR-COLLECTOR OF TAXES FOR STATE DIST TAXES




SWORN AND SUBSCRIBED BEFORE ME THIS 8TH DAY OF NOVEMBER 2017 A.D.

*Melinda Mendoza*  
 \_\_\_\_\_  
 NOTARY PUBLIC, HIDALGO COUNTY, TEXAS



HIDALGO COUNTY AUDITOR'S OFFICE  
 APPROVED BY: *[Signature]*  
 DATE: *11/02/18* *1/04/18* *1/31/18*

*MS-*

Prepared By: Abigail G.   
Date: 01/09/18  
Reviewed By: \_\_\_\_\_

**Hidalgo County Tax Office  
Collections Summary  
For the Month ended November 30, 2017**

Hidalgo County Tax Collections	13,900,959.43 ✓	M1-1
2017 Hospital District Funding	- ✓	M1-1
Tax Year Subdivision Light Fee	1,418.69 ✓	M1-1
Administrative Fees Collected	8,141.14 ✓	M1-1
Road District # 2 Collections	- ✓	M2-1
Road District # 5 Collections	51.39 ✓	M3-1
Road District # 15 Collections	- ✓	M4-1
State District Collections	- ✓	M5-1
Total Collections	<u>13,910,570.65</u> #18	

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

**COMPARATIVE RATE OF COLLECTIONS**

HIDALGO COUNTY GHD	ORIGINAL TAX LEVY	COLLECTED TO DATE	DROPPED YRS AFTER PURGE	MODIF. TO DATE	TAXES OUTSTANDING	PERCENT 2017/2018	COLLECTED 2016/2017
2017 TAX ROLL	193,338,421.11 MHO ✓	13,790,421.85 MHO ✓	-	1,949,006.89 MHO ✓	181,497,006.15 MHO ✓	7.06%	7.74%
2016 & PRIOR YRS ROLLBACK	32,701,546.13 MHO ✓	5,445,464.83 MHO ✓	211,650.43 MI-10 ✓	360,799.38 MI-10 ✓	26,683,631.49 MHO ✓	16.95%	16.13%
TOTALS	226,315,055.23 MI-12 ✓	19,417,461.50 MI-12 ✓	211,650.43 MI-12 ✓	2,282,128.12 MI-12 ✓	208,814,129.42 MI-12 ✓	22.28%	50.45%
2016 TAX ROLL	189,038,466.34 ✓	180,383,637.72 MI-10 ✓	-	(1,176,975.75) MI-10 ✓	7,477,852.87 MI-10 ✓	96.02%	

**BREAKDOWN OF TAX COLLECTIONS AND FEES FOR THE MONTH OF NOVEMBER 2017**

		MONTHLY MODIFICATIONS
CURRENT YEAR-BASE TAX	✓ 2,833,202.29 MF3	✓ (80,281.76) CURRENT (2017)
CURRENT YEAR-P&I	✓ 681,194.96	✓ (12,699.19) 10/2011 MI-10
PRIOR YEARS-BASE TAX	✓ 218,495.71	(46,850.06) PRIOR
PRIOR YEARS-P&I	✓ 41,309.14	✓ (4,260.77) 15/2011 Prior MHO
ROLLBACK BASE	✓ 126,757.33 MI-14	- ROLLBACK MI-1
ROLLBACK P&I		- PURGED
ATTORNEY FEES		
HOSPITAL DISTRICT FUNDING		
HOSPITAL DISTRICT P&I		
STREET LIGHT ADMIN FEE		
LIGHT FEE - SUBDIVISIONS		291.83d MI-20 ✓
SPECIAL INVENTORY FINE		1,418.69d MI-21 ✓
SPECIAL INVENTORY PENALTY		1,175.89d MI-35 ✓
TAX CERTIFICATE FEES		3,783.32d MI-37 ✓
SERVICE CHG FEES		480.00d MI-39 ✓
MISC FEES		560.00d MI-42 ✓
TOTAL COLLECTIONS	✓ 13,900,959.43d MI-9	1,850.10d MI-45 ✓
LESS HCAD COMM REND. PEN. (CURR) - 2017	✓ 111.88d MI-19	9,559.83
LESS HCAD COMM REND. PEN. (DELQ)	✓ 55.42	(97,241.72) MI-12 ✓
LESS TRANSFERRED	✓ 9,989,799.65d MI-2; MI-6	
LESS IN TRANSIT	✓ 3,783,735.15d MI-2; MI-6	
LESS DUE TO DEL TAX ATTY FEES	✓ 126,757.33d MI-2; MI-6	9,559.83d MI-60 ✓
LESS DUE TO CO TREASURER		
LESS COURT ORDER INTEREST		
BALANCE	0.00	0.00

\*\*\*\*\*AFFIDAVIT\*\*\*\*\*

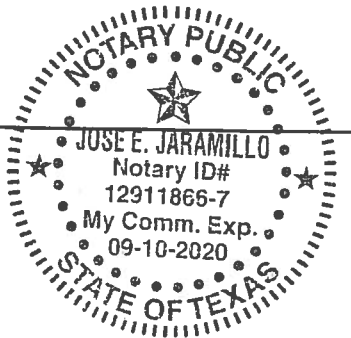
I, PABLO "PAUL" VILLARREAL JR., ASSESSOR-COLLECTOR OF TAXES FOR THE HIDALGO COUNTY, DO SOLEMNLY SWEAR THAT THE ABOVE STATEMENT OF TAXES COLLECTED BY ME FOR THE MONTH OF NOVEMBER 2017 IS CORRECT.

*Paul Villarreal Jr.*  
 ASSESSOR-COLLECTOR OF TAXES FOR HIDALGO COUNTY, TEXAS



SWORN AND SUBSCRIBED BEFORE ME THIS 8TH DAY OF DECEMBER 2017 A.D.

*Jose E. Jaramillo*  
 NOTARY PUBLIC, HIDALGO COUNTY, TEXAS



HIDALGO COUNTY AUDITOR'S OFFICE  
 APPROVED BY: *[Signature]*  
 DATE: 01/08/18

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

**COMPARATIVE RATE OF COLLECTIONS**

ROAD DIST # 2  
 RD2

	ORIGINAL TAX LEVY	COLLECTED TO DATE	DROPPED YRS AFTER PURGE	MODIF. TO DATE	TAXES OUTSTANDING	PERCENT 2017/2018	COLLECTED 2016/2017
1981 & PRIOR YRS	44.07	-	-	-	44.07	0.00%	0.00%
TOTALS	44.07	4M2-3 ✓	4M2-3	-	44.07 4A	M2-4 ✓	

**BREAKDOWN OF TAX COLLECTIONS AND FEES FOR THE MONTH OF NOVEMBER 2017**

		MONTHLY MODIFICATIONS
CURRENT YEAR-BASE TAX	-	- CURRENT
CURRENT YEAR-P&I	-	-
PRIOR YEARS-BASE TAX	-	- PRIOR M2-3
PRIOR YEARS-P&I	-	-
ROLLBACK BASE	-	- ROLLBACK
ROLLBACK P&I	-	-
ATTORNEY FEES	-	- PURGED
TOTAL COLLECTIONS	- 4M2-2	4M2-4
LESS HCAD COMM REND. PEN.	-	
LESS TRANSFERRED	-	
LESS IN TRANSIT	-	
LESS DUE TO DEL TAX ATTY FEES	-	
LESS DUE TO CO TREASURER	-	
BALANCE	- 4M2-2	

\*\*\*\*\*AFFIDAVIT\*\*\*\*\*

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

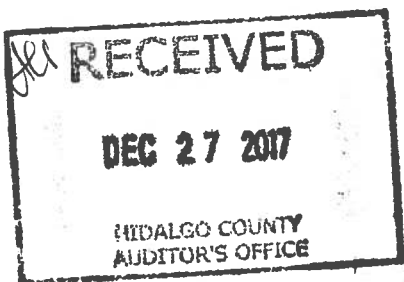
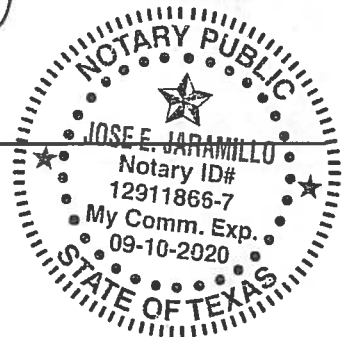
ASSESSOR-COLLECTOR OF TAXES FOR ROAD DISTRICT # 2



SWORN AND SUBSCRIBED BEFORE ME THIS 8TH DAY OF DECEMBER 2017 A.D.

NOTARY PUBLIC, HIDALGO COUNTY, TEXAS

*Jose E. Jaramillo*



HIDALGO COUNTY AUDITOR'S OFFICE  
 APPROVED BY: *[Signature]*  
 DATE: 01/08/18

M2

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

PBC

COMPARATIVE RATE OF COLLECTIONS

ROAD DIST # 5  
RD5

	ORIGINAL TAX LEVY	COLLECTED TO DATE	DROPPED YRS AFTER PURGE	MODIF. TO DATE	TAXES OUTSTANDING	PERCENT 2017/2018	COLLECTED 2016/2017
1999 & PRIOR YRS	6,728.45	289.76	(91.16)	(75.92)	6,271.61	4.42%	1.17%
TOTALS	6,728.45 $\pm M3-7$ ✓	289.76 $\pm M3-7$ ✓	(91.16) $\pm M3-7$ ✓	(75.92) $\pm M3-7$ ✓	6,271.61 $\pm M3-7$ ✓	$M3-8$ ✓	$\neq$

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

		MONTHLY MODIFICATIONS
CURRENT YEAR-BASE TAX	- $d$ $M3-4$	- CURRENT
CURRENT YEAR-P&I	- $d$ $M3-4$	- PRIOR $M3-7$ ✓
PRIOR YEARS-BASE TAX	$\times 12.37$ $d$ $M3-3$	- ROLLBACK
PRIOR YEARS-P&I	$\times 32.55$ $d$ $M3-3$	- PURGED
ROLLBACK BASE	-	- $M3-8$
ROLLBACK P&I	-	$\neq$
ATTORNEY FEES	$\checkmark 6.47$ $d$ $M3-5$	
TOTAL COLLECTIONS	$\checkmark 51.39$ $d$	
LESS HCAD COMM REND. PEN.	-	
LESS TRANSFERRED	$\checkmark 41.14$ $d$ $M3-2, M1-04$	
LESS IN TRANSIT	$\checkmark 3.78$ $d$ $M3-2, M1-04$	
LESS DUE TO DEL TAX ATTY FEES	$\checkmark 6.47$ $d$ $M3-2, M1-00$	
LESS DUE TO CO TREASURER	-	
BALANCE	$\checkmark$	

\*\*\*\*\*AFFIDAVIT\*\*\*\*\*

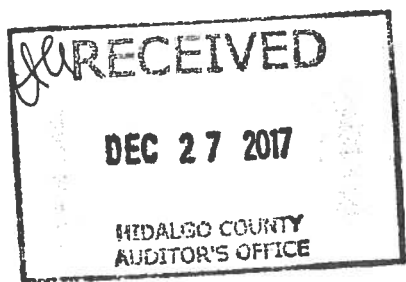
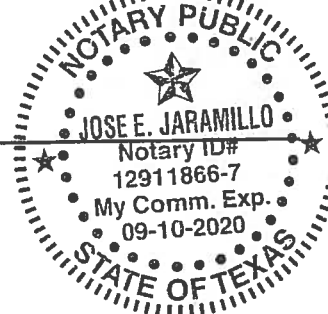
I, PABLO "PAUL" VILLARREAL JR., ASSESSOR-COLLECTOR OF TAXES FOR THE HIDALGO COUNTY, DO SOLEMNLY SWEAR THAT THE ABOVE STATEMENT OF TAXES COLLECTED BY ME FOR THE MONTH OF NOVEMBER 2017 IS CORRECT.

*Pablo Paul Villarreal Jr.*  
ASSESSOR, COLLECTOR OF TAXES FOR ROAD DISTRICT # 5



SWORN AND SUBSCRIBED BEFORE ME THIS 8TH DAY OF DECEMBER 2017 A.D.

*Jose E. Jaramillo*  
NOTARY PUBLIC, HIDALGO COUNTY, TEXAS



HIDALGO COUNTY AUDITOR'S OFFICE  
APPROVED BY: *[Signature]*  
DATE: *12/08/18*

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

PBC

COMPARATIVE RATE OF COLLECTIONS

ROAD DIST # 15  
RD15

	ORIGINAL TAX LEVY	COLLECTED TO DATE	DROPPED YRS AFTER PURGE	MODIF. TO DATE	TAXES OUTSTANDING	PERCENT 2017/2018	COLLECTED 2016/2017
1993 & PRIOR YRS ROLLBACK	697.22	3.15	-	-	694.07	0.45%	0.09%
	-	-	-	-	-	0.00%	0.00%
<b>TOTALS</b>	697.22	3.15	-	-	694.07		

*+M4-3* *3.15 +M4-3* *- +M4-3* *694.07 M4-4*

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

	MONTHLY MODIFICATIONS
CURRENT YEAR-BASE TAX	- CURRENT
CURRENT YEAR-P&I	-
PRIOR YEARS-BASE TAX	- PRIOR <i>M4-3</i>
PRIOR YEARS-P&I	-
ROLLBACK BASE	- ROLLBACK
ROLLBACK P&I	-
ATTORNEY FEES	-
TOTAL COLLECTIONS	- PURGED
LESS HCAD COMM REND. PEN.	- <i>M4-4</i>
LESS TRANSFERRED	-
LESS IN TRANSIT	-
LESS DUE TO DEL TAX ATTY FEES	-
LESS DUE TO CO TREASURER	-
LESS PENDING JULY BALANCE	-
BALANCE	- <i>M4-2</i>

\*\*\*\*\*AFFIDAVIT\*\*\*\*\*

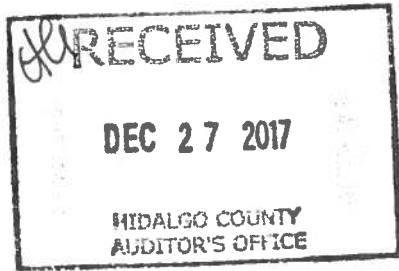
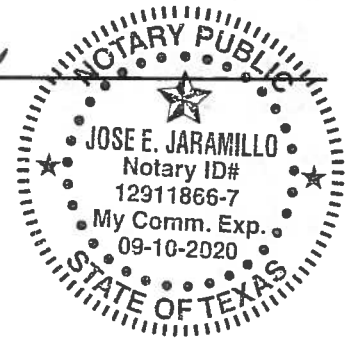
I, PABLO "PAUL" VILLARREAL JR., ASSESSOR-COLLECTOR OF TAXES FOR THE HIDALGO COUNTY, DO SOLEMNLY SWEAR THAT THE ABOVE STATEMENT OF TAXES COLLECTED BY ME FOR THE MONTH OF NOVEMBER 2017 IS CORRECT.

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



SWORN AND SUBSCRIBED BEFORE ME THIS 8TH DAY OF DECEMBER 2017 A.D.

*Jose E. Jaramillo*  
NOTARY PUBLIC, HIDALGO COUNTY, TEXAS



HIDALGO COUNTY AUDITOR'S OFFICE  
APPROVED BY: *[Signature]*  
DATE: *01/08/18*

M4-1

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

**COMPARATIVE RATE OF COLLECTIONS**

STATE DIST TEX	ORIGINAL TAX LEVY	COLLECTED TO DATE	DROPPED YRS AFTER PURGE	MODIF. TO DATE	TAXES OUTSTANDING	PERCENT 2017/2018	COLLECTED 2016/2017
1979 & PRIOR YRS	11.49	-	(3.27)	-	8.22	0.00%	11.63%
TOTALS	11.49	+MS-3 ✓	- +MS-3	(3.27) +MS-3 ✓	+MS-3 8.22	MS-4 ✓	*A

**BREAKDOWN OF TAX COLLECTIONS AND FEES FOR THE MONTH OF NOVEMBER 2017**

		MONTHLY MODIFICATIONS
CURRENT YEAR-BASE TAX	-	- CURRENT
CURRENT YEAR-P&I	-	-
PRIOR YEARS-BASE TAX	-	- PRIOR MS-3
PRIOR YEARS-P&I	-	-
ROLLBACK BASE	-	- ROLLBACK
ROLLBACK P&I	-	-
ATTORNEY FEES	-	- PURGED
TOTAL COLLECTIONS	- 2MS-2	- 1MS-4
LESS HCAD COMM REND. PEN.	-	
LESS TRANSFERRED	-	
LESS IN TRANSIT	-	
LESS DUE TO DEL TAX ATTY FEES	-	
LESS DUE TO CO TREASURER	-	
BALANCE	- 2MS-2	

\*\*\*\*\*AFFIDAVIT\*\*\*\*\*

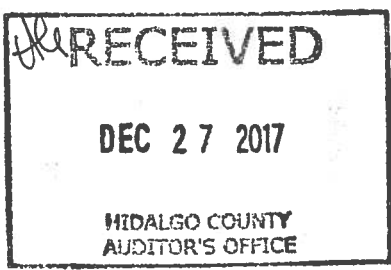
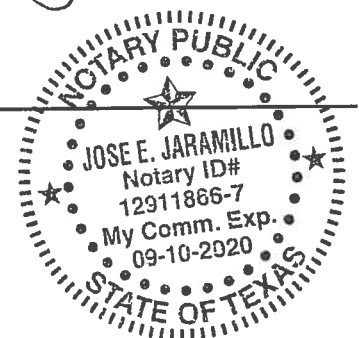
I, PABLO "PAUL" VILLARREAL JR., ASSESSOR-COLLECTOR OF TAXES FOR THE HIDALGO COUNTY, DO SOLEMNLY SWEAR THAT THE ABOVE STATEMENT OF TAXES COLLECTED BY ME FOR THE MONTH OF NOVEMBER 2017 IS CORRECT.

*Pablo Paul Villarreal Jr.*  
 ASSESSOR-COLLECTOR OF TAXES FOR STATE DIST TAXES




SWORN AND SUBSCRIBED BEFORE ME THIS 8TH DAY OF DECEMBER 2017 A.D.

*Jose E. Jaramillo*  
 NOTARY PUBLIC, HIDALGO COUNTY, TEXAS



HIDALGO COUNTY AUDITOR'S OFFICE  
 APPROVED BY: *tlh* 47  
 DATE: 01/08/18 1/26/18 1/31/18

Prepared By: Abigail G. 

Date: 02/09/18

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

Hidalgo County Tax Collections	64,472,453.36	M1-1
2018 Health Care District Funding - 1st Qtr	10,925,514.70	M1-1
Tax Year Subdivision Light Fee	12,888.76	M1-1
Administrative Fees Collected	7,595.92	M1-1
Road District # 2 Collections	-	M2-1
Road District # 5 Collections	31.49	M3-1
Road District # 15 Collections	1.31	M4-1
State District Collections	-	M5-1
Total Collections	<u>75,418,485.54</u>	

\*A

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

*PAC*

COMPARATIVE RATE OF COLLECTIONS

HIDALGO COUNTY GHD	ORIGINAL TAX LEVY	COLLECTED TO DATE	DROPPED YRS AFTER PURGE	MODIF. TO DATE	TAXES OUTSTANDING	PERCENT 2017/2018	COLLECTED 2016/2017
2017 TAX ROLL	✓ 193,338,421.11 M-12	✓ 77,373,235.50 M-12	-	✓ 1,756,923.70 M-12	✓ 17,722,109.31 M-12	✓ 39.66%	39.60%
2016 & PRIOR YRS ROLLBACK	✓ 32,701,546.13 M-12	✓ 5,993,946.16 M-12	(211,650.43) ✓	✓ (459,743.60) M-12	✓ 26,036,205.94 M-12	✓ 18.71%	17.98%
	✓ 275,087.99 M-13	✓ 186,256.59 M-13	-	✓ 581,219.53 M-13	✓ 670,050.93 M-13	✓ 21.75%	61.02%
TOTALS	✓ 226,315,055.23 M-14	✓ 83,553,438.25 M-14	(211,650.43) M-14	✓ 1,878,399.63 M-14	✓ 144,428,366.18 M-14		
2016 TAX ROLL	✓ 189,038,466.34	✓ 180,752,358.00	-	✓ (1,220,985.77)	✓ 1,065,122.57	96.24%	

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

		MONTHLY MODIFICATIONS
CURRENT YEAR-BASE TAX	✓ 63,582,813.65 d M-3	✓ (192,083.19) CURRENT (2017)
CURRENT YEAR-P&I	-	✓ (44,010.02) '16 Roll M-1
PRIOR YEARS-BASE TAX	548,481.33 - 179,761.05	(98,944.22) PRIOR
PRIOR YEARS-P&I	220,171.21 - 88,449.28	✓ (54,934.20) '15 Prior M-1
ROLLBACK BASE	✓ 4,681.77 d M-1	✓ 1,240.92 ROLLBACK M-1
ROLLBACK P&I	-	
ATTORNEY FEES	✓ 116,305.40 d M-10	- PURGED
HOSPITAL DISTRICT FUNDING		10,925,514.70 d M-22 ✓
HOSPITAL DISTRICT P&I		2,783.49 d M-24 ✓
STREET LIGHT ADMIN FEE		12,888.76 d M-25 ✓
LIGHT FEE - SUBDIVISIONS		594.13 d M-42 ✓
SPECIAL INVENTORY FINE		111.38 d M-44 ✓
SPECIAL INVENTORY PENALTY		640.00 d M-46 ✓
TAX CERTIFICATE FEES		1,318.92 d M-49 ✓
SERVICE CHG FEES		2,148.00 d M-52 ✓
MISC FEES		
TOTAL COLLECTIONS	✓ 64,472,453.36 d M-10	10,945,999.38
LESS HCAD COMM REND. PEN. (CURR) - 2017	✓ 773.81 d M-21	✓ 249,786.49 M-14
LESS HCAD COMM REND. PEN. (DELT)	✓ 136.65	≠
LESS TRANSFERRED	✓ 46,834,796.89 d M-2, M-70	110.30: 2016 HCAD (M-3) X
LESS IN TRANSIT	✓ 17,520,440.61 d M-2, M-17	30.35: 15 Prior HCAD (M-20) X
LESS DUE TO DEL TAX ATTY FEES	✓ 116,305.40 d M-2, M-74	6,004,687.81 d M-60 ✓
LESS DUE TO CO TREASURER		4,941,311.57 d M-74 ✓
LESS COURT ORDER INTEREST		
BALANCE	0.00	0.00

\*\*\*\*\*AFFIDAVIT\*\*\*\*\*

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

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



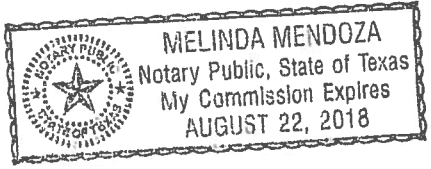
SWORN AND SUBSCRIBED BEFORE ME THIS 10TH DAY OF JANUARY 2018 A.D.

*Melinda Mendoza*  
 NOTARY PUBLIC, HIDALGO COUNTY, TEXAS

RECEIVED

JAN 22 2018

HIDALGO COUNTY AUDITOR'S OFFICE



HIDALGO COUNTY AUDITOR'S OFFICE  
 APPROVED BY: *[Signature]*  
 DATE: 02/08/18 2/10/18

M-1

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

**COMPARATIVE RATE OF COLLECTIONS**

ROAD DIST # 2 RD2	ORIGINAL TAX LEVY	COLLECTED TO DATE	DROPPED YRS AFTER PURGE	MODIF. TO DATE	TAXES OUTSTANDING	PERCENT 2017/2018	COLLECTED 2016/2017
1981 & PRIOR YRS	44.07	-	-	-	44.07	0.00%	0.00%
TOTALS	44.07 <i>+M2-3 ✓</i>	<i>- +M2-3 ✓</i>	-	-	<i>- +M2-3 ✓</i> 44.07 <i>M2-4 ✓</i>	<i>+n</i>	

**BREAKDOWN OF TAX COLLECTIONS AND FEES FOR THE MONTH OF DECEMBER 2017**

		MONTHLY MODIFICATIONS
CURRENT YEAR-BASE TAX	-	- CURRENT
CURRENT YEAR-P&I	-	- PRIOR <i>M2-3</i>
PRIOR YEARS-BASE TAX	-	- ROLLBACK
PRIOR YEARS-P&I	-	- PURGED
ROLLBACK BASE	-	- <i>M2-4</i>
ROLLBACK P&I	-	<i>+n</i>
ATTORNEY FEES	-	
TOTAL COLLECTIONS	- <i>d M2-2 ✓</i>	
LESS HCAD COMM REND. PEN.	-	
LESS TRANSFERRED	-	
LESS IN TRANSIT	-	
LESS DUE TO DEL TAX ATTY FEES	-	
LESS DUE TO CO TREASURER	-	
BALANCE	- <i>d M2-2 ✓</i>	

\*\*\*\*\*AFFIDAVIT\*\*\*\*\*

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

*Pablo Villarreal Jr.*  
 \_\_\_\_\_  
 ASSESSOR-COLLECTOR OF TAXES FOR ROAD DISTRICT # 2

SWORN AND SUBSCRIBED BEFORE ME THIS 10TH DAY OF JANUARY 2018 A.D.

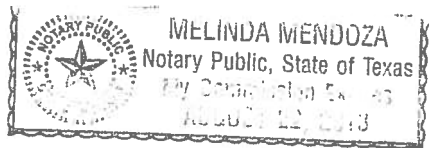
*Melinda Mendoza*  
 \_\_\_\_\_  
 NOTARY PUBLIC, HIDALGO COUNTY, TEXAS



RECEIVED

*the*  
 JAN 22 2018

HIDALGO COUNTY  
 AUDITOR'S OFFICE



HIDALGO COUNTY AUDITOR'S OFFICE  
 APPROVED BY: *the*  
 DATE: *02/06/18* *01/11/18* *01/14/18*

*M2*

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

**COMPARATIVE RATE OF COLLECTIONS**

ROAD DIST # 5 RD5	ORIGINAL TAX LEVY	COLLECTED TO DATE	DROPPED YRS AFTER PURGE	MODIF. TO DATE	TAXES OUTSTANDING	PERCENT 2017/2018	COLLECTED 2016/2017
1999 & PRIOR YRS	6,728.45	298.97	(91.16)	(75.92)	6,262.40	4.56%	1.17%
TOTALS	6,728.45	298.97	(91.16)	(75.92)	6,262.40		

*M3-5 ✓ M3-5 ✓ M3-5 ✓ M3-5 ✓ M3-6 ✓ #A*

**BREAKDOWN OF TAX COLLECTIONS AND FEES FOR THE MONTH OF DECEMBER 2017**

		MONTHLY MODIFICATIONS
CURRENT YEAR-BASE TAX	-	- CURRENT
CURRENT YEAR-P&I	-	
PRIOR YEARS-BASE TAX	X 9.21d	✓ - PRIOR M3-5
PRIOR YEARS-P&I	X 19.16d	
ROLLBACK BASE	-	- ROLLBACK
ROLLBACK P&I	-	
ATTORNEY FEES	✓ 3.12d	- PURGED
TOTAL COLLECTIONS	✓ 31.49d	- #A M3-6
LESS HCAD COMM REND. PEN.	-	
LESS TRANSFERRED	✓ 12.17d	
LESS IN TRANSIT	✓ 16.20d	
LESS DUE TO DEL TAX ATTY FEES	✓ 3.12d	
LESS DUE TO CO TREASURER	-	
BALANCE	-	

*M3-3 M3-4 M3-2; M1-76 M3-2; M1-77 M3-2; M1-74*

\*\*\*\*\*AFFIDAVIT\*\*\*\*\*

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

*Pablo Paul Villarreal Jr.*  
 ASSESSOR-COLLECTOR OF TAXES FOR ROAD DISTRICT # 5

SWORN AND SUBSCRIBED BEFORE ME THIS 10TH DAY OF JANUARY 2018 A.D.

*Melinda Mendoza*  
 NOTARY PUBLIC, HIDALGO COUNTY, TEXAS



RECEIVED

*file*  
 JAN 22 2018

HIDALGO COUNTY  
 AUDITOR'S OFFICE



HIDALGO COUNTY AUDITOR'S OFFICE  
 APPROVED BY: *file*  
 DATE: *01/10/18*

M3-

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

COMPARATIVE RATE OF COLLECTIONS

ROAD DIST # 15  
 RD15

	ORIGINAL TAX LEVY	COLLECTED TO DATE	DROPPED YRS AFTER PURGE	MODIF. TO DATE	TAXES OUTSTANDING	PERCENT 2017/2018	COLLECTED 2016/2017
1993 & PRIOR YRS ROLLBACK	697.22	3.40	-	-	693.82	0.49%	0.09%
	-	-	-	-	-	0.00%	0.00%
TOTALS	✓ 697.22 M4-5	3.40 M4-5 ✓	-	- M4-5	693.82 M4-6 ✓ #1		

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

		MONTHLY MODIFICATIONS
CURRENT YEAR-BASE TAX	-	- CURRENT
CURRENT YEAR-P&I	-	
PRIOR YEARS-BASE TAX	✓ 0.25 d	✓ PRIOR M4-5
PRIOR YEARS-P&I	✓ 0.92 d	
ROLLBACK BASE	-	- ROLLBACK
ROLLBACK P&I	-	
ATTORNEY FEES	✓ 0.14 d	- PURGED
TOTAL COLLECTIONS	✓ 1.31 d	- d M4-U
LESS HCAD COMM REND. PEN.	-	
LESS TRANSFERRED	✓ 1.17 d M4-2; M1-70	
LESS IN TRANSIT	- d M4-2; M1-71	
LESS DUE TO DEL TAX ATTY FEES	✓ 0.14 d M4-2; M1-74	
LESS DUE TO CO TREASURER	-	
LESS PENDING JULY BALANCE	-	
BALANCE	λ	

\*\*\*\*\*AFFIDAVIT\*\*\*\*\*

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

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

SWORN AND SUBSCRIBED BEFORE ME THIS 10TH DAY OF JANUARY 2018 A.D.

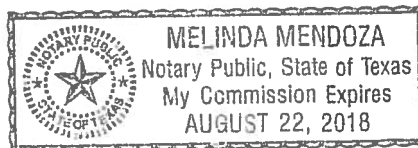
*Melinda Mendoza*  
 \_\_\_\_\_  
 NOTARY PUBLIC, HIDALGO COUNTY, TEXAS



RECEIVED

JAN 22 2018

HIDALGO COUNTY  
 AUDITOR'S OFFICE



HIDALGO COUNTY AUDITOR'S OFFICE  
 APPROVED BY: *[Signature]*  
 DATE: *2/10/18*

M4

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

**COMPARATIVE RATE OF COLLECTIONS**

STATE DIST  
 TEX

	ORIGINAL TAX LEVY	COLLECTED TO DATE	DROPPED YRS AFTER PURGE	MODIF. TO DATE	TAXES OUTSTANDING	PERCENT 2017/2018	COLLECTED 2016/2017
1979 & PRIOR YRS	11.49	-	(3.27)	-	8.22	0.00%	11.63%
TOTALS	11.49	+MS-3 ✓	- MS-3	(3.27) +MS-3 ✓	+MS-3 8.22	MS-4 ✓	+1

**BREAKDOWN OF TAX COLLECTIONS AND FEES FOR THE MONTH OF DECEMBER 2017**

		MONTHLY MODIFICATIONS
CURRENT YEAR-BASE TAX	-	- CURRENT
CURRENT YEAR-P&I	-	-
PRIOR YEARS-BASE TAX	-	- PRIOR MS-3
PRIOR YEARS-P&I	-	-
ROLLBACK BASE	-	- ROLLBACK
ROLLBACK P&I	-	-
ATTORNEY FEES	-	- PURGED
TOTAL COLLECTIONS	- dMS-2 ✓	- dMS-4
LESS HCAD COMM REND. PEN.	-	
LESS TRANSFERRED	-	
LESS IN TRANSIT	-	
LESS DUE TO DEL TAX ATTY FEES	-	
LESS DUE TO CO TREASURER	-	
BALANCE	- dMS-2 ✓	

\*\*\*\*\*AFFIDAVIT\*\*\*\*\*

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

*Pablo (Paul) Villarreal Jr.*  
 \_\_\_\_\_  
 ASSESSOR-COLLECTOR OF TAXES FOR STATE DIST TAXES

SWORN AND SUBSCRIBED BEFORE ME THIS 10TH DAY OF JANUARY 2018 A.D.

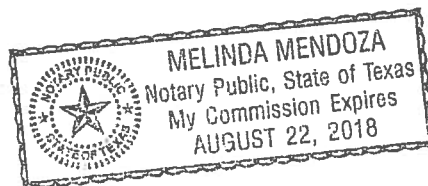
*Melinda Mendoza*  
 \_\_\_\_\_  
 NOTARY PUBLIC, HIDALGO COUNTY, TEXAS



RECEIVED

JAN 22 2018

HIDALGO COUNTY  
 AUDITOR'S OFFICE



HIDALGO COUNTY AUDITOR'S OFFICE  
 APPROVED BY: *the up*  
 DATE: *2/10/18*

M5.

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

AUDITED BY: THE HIDALGO  
COUNTY AUDITOR'S OFFICE  
DATE: 11-31-18

*J.C.  
3/8/19*

Part I: AMOUNT BILLED FOR HOUSING OF PRISONERS		AMOUNT
AGENCY NAME		
A. Bureau of Prisons (BOP)		\$ -
B. U.S. Marshals (USM)		\$ -
C. Customs and Border Protection (Pharr)		\$ -
D.		\$ -
E.		\$ -
F.		\$ -
G.		\$ -
H.		\$ -

Part II: AMOUNT RECEIVED FOR HOUSING OF PRISONERS			MONTH	AMOUNT
AGENCY NAME				
A. U.S. Marshals (USM)	① 37,705.2400+			\$ -
B. U.S. Marshals (USM)	② 132.0000+			\$ -
C. Federal Bureau of Prisons				\$ -
D. Federal Bureau of Prisons	002			\$ -
E. Customs and Border Protection (Pharr)	37,837.2400*	X A, X2, X4, B1		\$ -
F.				\$ -
G.				\$ -
H.				\$ -

Part III: SUMMARY OF RECEIPT COLLECTION				
A. RECEIPTS ISSUED	SO-2017-02957	TO	SO-2017-3272	\$ 37,705.24
B. RECEIPTS ISSUED (Sub-Station)	SSE-2017-00407	TO	SSE-2017-00457	\$ 132.00
C. BAIL BOND FEES (JAIL)	F-2017-07189	TO	F-2017-07956	\$ 10,980.00
D. INTEREST EARNED				\$ -
<b>TOTAL DUE TO THE COUNTY TREASURER</b>				<b>\$ 48,817.24</b>

*X-A, X8, B1-  
X-B, X8, B1-  
X6, X6-a*

Part IV: SUMMARY OF FEE ALLOCATION				AMOUNT
TELEPHONE COMMISSIONS	MONTH			
A. VAC. Inc.	Jul-17	7-1100-360-00-000-001-0-000		\$ 24,575.74
B. Securus Technologies		7-1100-360-00-000-001-0-000		
<b>HOUSING OF PRISONERS</b>				
A. Federal Bureau of Prisons		7-1100-342-30-280-000-0-000		\$ -
B. Federal Bureau of Prisons		7-1100-342-30-280-000-0-000		\$ -
C. US Marshals		7-1100-342-30-280-000-0-000		\$ -
D. US Marshals		7-1100-342-30-280-000-0-000		\$ -
E. Customs and Border Protection (Pharr)		7-1100-342-30-280-000-0-000		\$ -
TUITION FEES		7-1100-342-11-280-000-0-000		\$ -
GARAGEKEEPER FEES		7-1100-342-10-280-002-0-000		\$ 170.00
REIMBURSEMENT-JAIL-PHYSICIAN SRV		7-1100-423-21-280-002-0-331		\$ -
BAIL BOND FEES		7-1100-207-20-000-036-0-000		\$ 10,980.00
BAIL BOND FEE REFUNDS		7-1100-202-00-000-024-0-000		\$ (15.00)
<b>OTHER SHERIFF'S FEES AND COSTS</b>				
A. Serving Legal Process	\$ 8,768.50			
B. Sale of Stray Animals	\$ -			
C. Offense Reports/Insurance Reports	\$ 556.00			
D. Fingerprints	\$ 140.00			
E. Clearance Letters/Record checks	\$ 455.00			
F. Photo & Video Fees	\$ -			
G. Other "Order of Sale"	\$ 3,000.00			
H. Miscellaneous	\$ 172.00			
I. Overpayments	\$ -			
J. Interest Earned	\$ -			
<b>Total Sheriff Fees (A through I)</b>				
			10,980.0000+	
			15.0000-	
			<u>10,965.0000*</u>	
			Due to State	
		7-1100-360-00-000-000-0-000		
		7-1100-342-10-280-001-0-000		\$ 13,091.50
<b>TOTAL FEES PAYABLE TO THE COUNTY TREASURER</b>				<b>\$ 48,802.24</b>

*X4, X2*

*X2, X5  
X16, X6-  
X7-a*

*10,980.0000+  
15.0000-  
10,965.0000\*  
Due to State*

*X10*

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

*Emilia Wise*  
Hidalgo County Sheriff (or Designee)

*Elsa Audendo*  
Prepared by:

This report is due at the County Auditor's Office by the 5th workday following the end of the month.  
County Auditor's Form: RE-SO-002 Revised 9/2016

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

AUDITED BY: THE HIDALGO COUNTY AUDITOR'S OFFICE  
 DATE: 2/12/18 PQ  
 2235-18

Part I: AMOUNT BILLED FOR HOUSING OF PRISONERS

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

Part II: AMOUNT RECEIVED FOR HOUSING OF PRISONERS

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

Handwritten notes: 1) 37,905.06+, 2) 182.00+, 33,037.06\*d, X-A, X2, X4, B1

Part III: SUMMARY OF RECEIPT COLLECTION

A. RECEIPTS ISSUED	SO-2017-03273	TO	SO-2017-03624	\$ 37,905.06
B. RECEIPTS ISSUED (Sub-Station)	SSE-2017-00458	TO	SSE-2017-00516	\$ 182.00
C. BAIL BOND FEES (JAIL)	F-2017-07957	TO	F-2017-08791	\$ 11,805.00
D. INTEREST EARNED				\$ -
<b>TOTAL DUE TO THE COUNTY TREASURER</b>				<b>\$ 49,892.06</b>

Part IV: SUMMARY OF FEE ALLOCATION

TELEPHONE COMMISSIONS	MONTH	AMOUNT
A. VAC. Inc.	Aug-17	\$ 25,803.90
B. Securus Technologies		\$ -
<b>HOUSING OF PRISONERS</b>		
A. Federal Bureau of Prisons		\$ -
B. Federal Bureau of Prisons		\$ -
C. US Marshals		\$ -
D. US Marshals		\$ -
E. Customs and Border Protection (Pharr)		\$ -
<b>TUITION FEES</b>		
<b>GARAGEKEEPER FEES</b>		
<b>REIMBURSEMENT-JAIL-PHYSICIAN SRV</b>		
<b>BAIL BOND FEES</b>		
<b>BAIL BOND FEE REFUNDS</b>		
<b>OTHER SHERIFF'S FEES AND COSTS</b>		
A. Serving Legal Process	\$ 6,726.20	6,742.20
B. Sale of Stray Animals	\$ 1,149.36	
C. Offense Reports/Insurance Reports	\$ 646.00	
D. Fingerprints	\$ 240.00	
E. Clearance Letters/Record checks	\$ 555.00	
F. Photo & Video Fees	\$ -	
G. Other "Order of Sale"	\$ 1,400.00	
H. Miscellaneous	\$ 670.60	
I. Overpayments	\$ (16.00)	
J. Interest Earned	\$ -	
<b>Total Sheriff Fees (A through I)</b>		\$ 11,387.16
<b>TOTAL FEES PAYABLE TO THE COUNTY TREASURER</b>		<b>\$ 49,861.06</b>

Handwritten notes: X4, X2, X9, X2, X5, X2, X6, X6-A, X7-A7, X10, X10-A3, moved to A/P acct, X2, Σ 11,387.16

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

*Emilia Mijas*  
 Hidalgo County Sheriff (or Designee)

*Elena Auedendo*  
 Prepared by:

This report is due at the County Auditor's Office by the 5th workday following the end of the month.  
 County Auditor's Form: RE-S0-002 Revised 9/2016

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

AUDITED BY: THE HIDALGO COUNTY AUDITOR'S OFFICE  
 DATE: 12/20/18  
ll 3-5-18

Part I: AMOUNT BILLED FOR HOUSING OF PRISONERS		AMOUNT
AGENCY NAME		
A. Bureau of Prisons (BOP)		\$ -
B. U.S. Marshals (USM)		\$ -
C. Customs and Border Protection (Pharr)		\$ -
D.		\$ -
E.		\$ -
F.		\$ -
G.		\$ -
H.		\$ -

Part II: AMOUNT RECEIVED FOR HOUSING OF PRISONERS			MONTH	AMOUNT
AGENCY NAME				
A. U.S. Marshals (USM)	① 41,934.74+			\$ -
B. U.S. Marshals (USM)				\$ -
C. Federal Bureau of Prisons	② 150.00+			\$ -
D. Federal Bureau of Prisons				\$ -
E. Customs and Border Protection (Pharr)			XA, X2, X4, B1	\$ -
F.	42,034.74*			\$ -
G.				\$ -
H.				\$ -

Part III: SUMMARY OF RECEIPT COLLECTION				
A. RECEIPTS ISSUED	SO-2017-03625 0	TO	SO-2017-03946 d	\$ ① 41,934.74
B. RECEIPTS ISSUED (Sub-Station)	SSE-2017-00517 0	TO	SSE-2017-00560 q	\$ ② 150.00
C. BAIL BOND FEES (JAIL)	F-2017-08792 2	TO	F-2017-09654 d	\$ 12,405.00
D. INTEREST EARNED				\$ -
<b>TOTAL DUE TO THE COUNTY TREASURER</b>				<b>\$ 54,489.74</b>

Part IV: SUMMARY OF FEE ALLOCATION			
TELEPHONE COMMISSIONS	MONTH		AMOUNT
A. VAC. Inc.	Sep-17	7-1100-360-00-000-001-0-000	\$ 26,614.24 X4, X2
B. Securus Technologies		7-1100-360-00-000-001-0-000	\$ -
<b>HOUSING OF PRISONERS</b>			
A. Federal Bureau of Prisons		7-1100-342-30-280-000-0-000	\$ -
B. Federal Bureau of Prisons		7-1100-342-30-280-000-0-000	\$ -
C. US Marshals		7-1100-342-30-280-000-0-000	\$ -
D. US Marshals		7-1100-342-30-280-000-0-000	\$ -
E. Customs and Border Protection (Pharr)		7-1100-342-30-280-000-0-000	\$ -
TUITION FEES		7-1100-342-11-280-000-0-000	\$ 20.00 X9, X2
GARAGEKEEPER FEES		7-1100-342-10-280-002-0-000	\$ 120.00 X5, X2
REIMBURSEMENT-JAIL-PHYSICIAN SRV		7-1100-423-21-280-002-0-331	\$ -
BAIL BOND FEES		7-1100-207-20-000-036-0-000	\$ 12,405.00 X6, X6
BAIL BOND FEE REFUNDS		7-1100-202-00-000-024-0-000	\$ -
<b>OTHER SHERIFF'S FEES AND COSTS</b>			
A. Serving Legal Process	\$ 10,041.10		DEC-8 PM 3:01 X2
B. Sale of Stray Animals	\$ -		
C. Offense Reports/Insurance Reports	\$ 636.00		
D. Fingerprints	\$ 130.00		
E. Clearance Letters/Record checks	\$ 360.00		
F. Photo & Video Fees	\$ -		
G. Other "Order of Sale"	\$ 3,600.00		
H. Miscellaneous	\$ 283.40		
I. Overpayments	\$ -		
J. Interest Earned	\$ -		
<b>Total Sheriff Fees (A through I)</b>			\$ 15,050.50 X10
<b>TOTAL FEES PAYABLE TO THE COUNTY TREASURER</b>			<b>\$ 54,489.74</b>

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

Emilia Miguez  
 Hidalgo County Sheriff (or Designee)

Elisa Suedendo  
 Prepared by:

This report is due at the County Auditor's Office by the 5th workday following the end of the month.  
 County Auditor's Form: RE-SO-002 Revised 9/2016

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

AUDITED BY: THE HIDALGO  
 COUNTY AUDITOR'S OFFICE  
 DATE: 2/23/18

Part I: AMOUNT BILLED FOR HOUSING OF PRISONERS 3-5-18

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

Part II: AMOUNT RECEIVED FOR HOUSING OF PRISONERS

AGENCY NAME	MONTH	AMOUNT
A. U.S. Marshals (USM)	① 33,732.45+	\$ -
B. U.S. Marshals (USM)		\$ -
C. Federal Bureau of Prisons	② 115.30+	\$ -
D. Federal Bureau of Prisons		\$ -
E. Customs and Border Protection (Pharr)	002	\$ -
F.		\$ -
G.	33,847.75	\$ -
H.		\$ -

Part III: SUMMARY OF RECEIPT COLLECTION

A. RECEIPTS ISSUED	SO-2017-03947	TO	SO-2017-04201	\$ ① 33,732.45
B. RECEIPTS ISSUED (Sub-Station)	SSE-2017-00561	TO	SSE-2017-00594	\$ ② 115.30
C. BAIL BOND FEES (JAIL)	F-2017-09655	TO	F-2017-10657	\$ 14,310.00
D. INTEREST EARNED				\$ -
<b>TOTAL DUE TO THE COUNTY TREASURER</b>				<b>\$ 48,157.75</b>

Part IV: SUMMARY OF FEE ALLOCATION

TELEPHONE COMMISSIONS	MONTH	AMOUNT
A. VAC. Inc.	Oct-17	\$ 25,756.65
B. Securus Technologies		\$ -
<b>HOUSING OF PRISONERS</b>		
A. Federal Bureau of Prisons		\$ -
B. Federal Bureau of Prisons		\$ -
C. US Marshals		\$ -
D. US Marshals		\$ -
E. Customs and Border Protection (Pharr)		\$ -
TUITION FEES		\$ 150.00
GARAGEKEEPER FEES		\$ -
REIMBURSEMENT-JAIL-PHYSICIAN SRV		\$ 14,310.00
BAIL BOND FEES		\$ -
BAIL BOND FEE REFUNDS		\$ -
<b>OTHER SHERIFF'S FEES AND COSTS</b>		
A. Serving Legal Process	\$ 3,825.00	
B. Sale of Stray Animals	\$ 1.00	
C. Offense Reports/Insurance Reports	\$ 496.00	
D. Fingerprints	\$ 180.00	
E. Clearance Letters/Record checks	\$ 360.00	
F. Photo & Video Fees	\$ -	
G. Other "Order of Sale"	\$ 1,600.00	
H. Miscellaneous	\$ -	
I. Overpayments	\$ -	
J. Interest Earned	\$ -	
<b>Total Sheriff Fees (A through I)</b>		\$ 7,941.10
<b>TOTAL FEES PAYABLE TO THE COUNTY TREASURER</b>		<b>\$ 48,157.75</b>

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

*Samia Mioss*  
 Hidalgo County Sheriff (or Designee)

*Elisa Auedondo*  
 Prepared by:

This report is due at the County Auditor's Office by the 5th workday following the end of the month.  
 County Auditor's Form: RE-S0-002 Revised 9/2016

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

**OCTOBER 2017**

*pbc*

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	CLOSED					222					0 \$	-
2	2-Oct	222-05593	222-05604	\$ 425.00		\$ 425.00	10/2/17	222 00718	\$ 425.00	10/6/2017	215753	-4 \$	-
3	3-Oct	222-05605	222-05609	\$ 150.00		\$ 150.00	10/3/17	222 00719	\$ 150.00	10/11/2017	215878	-8 \$	-
4	4-Oct	222-05610	222-05615	\$ 300.00		\$ 300.00	10/4/17	222 00720	\$ 300.00	10/11/2017	215880	-7 \$	-
5	5-Oct	222-05616	222-05628	\$ 425.00	\$ 50.00	\$ 375.00	10/5/17	222 00721	\$ 425.00	10/10/2017	215835	-5 \$	-
6	6-Oct	222-05629	222-05641	\$ 550.00	\$ 150.00	\$ 400.00	10/10/17	222 00722	\$ 550.00	10/12/2017	215940	-2 \$	-
7	7-Oct	CLOSED						222				0 \$	-
8	8-Oct	CLOSED						222				0 \$	-
9	9-Oct	HOLIDAY						222				0 \$	-
10	10-Oct	222-05642	222-05654	\$ 425.00	\$ 75.00	\$ 350.00	10/10/17	222 00723	\$ 425.00	10/12/2017	215942	-2 \$	-
11	11-Oct	222-05655	222-05659	\$ 150.00		\$ 150.00	10/12/17	222 00724	\$ 150.00	10/16/2017	216036	-4 \$	-
12	12-Oct	222-05660	222-05666	\$ 200.00		\$ 200.00	10/12/17	222 00725	\$ 200.00	10/16/2017	216037	-4 \$	-
13	13-Oct	222-05667	222-05681	\$ 600.00	\$ 125.00	\$ 475.00	10/13/17	222 00726	\$ 600.00	10/18/2017	216118	-5 \$	-
14	14-Oct	CLOSED						222				0 \$	-
15	15-Oct	CLOSED						222				0 \$	-
16	16-Oct	222-05682	222-05690	\$ 375.00	\$ 125.00	\$ 250.00	10/17/17	222 00727	\$ 375.00	10/18/2017	216121	-1 \$	-
17	17-Oct	222-05691	222-05698	\$ 275.00		\$ 275.00	10/17/17	222 00728	\$ 275.00	10/18/2017	216122	-1 \$	-
18	18-Oct	222-05699	222-05702	\$ 125.00		\$ 125.00	10/18/17	222 00729	\$ 125.00	10/23/2017	216275	-5 \$	-
19	19-Oct	222-05703	222-05707	\$ 125.00	\$ 25.00	\$ 100.00	10/19/17	222 00730	\$ 125.00	10/23/2017	216276	-4 \$	-
20	20-Oct	222-05708	222-05719	\$ 325.00	\$ 25.00	\$ 300.00	10/20/17	222 00731	\$ 325.00	10/23/2017	216277	-3 \$	-
21	21-Oct	CLOSED						222				0 \$	-
22	22-Oct	CLOSED						222				0 \$	-
23	23-Oct	222-05720	222-05733	\$ 450.00	\$ 25.00	\$ 425.00	10/23/17	222 00732	\$ 450.00	10/25/2017	216352	-2 \$	-
24	24-Oct	222-05734	222-05745	\$ 350.00	\$ 50.00	\$ 300.00	10/24/17	222 00733	\$ 350.00	10/25/2017	216368	-1 \$	-
25	25-Oct	222-05746	222-05753	\$ 275.00	\$ 25.00	\$ 250.00	10/26/17	222 00734	\$ 275.00	10/31/2017	216587	-5 \$	-
26	26-Oct	222-05754	222-05758	\$ 200.00	\$ 100.00	\$ 100.00	10/26/17	222 00735	\$ 200.00	10/31/2017	216589	-5 \$	-
26	27-Oct	222-05759	222-05763	\$ 225.00	\$ 50.00	\$ 175.00	10/27/17	222 00736	\$ 225.00	10/31/2017	216591	-4 \$	-
27	28-Oct	CLOSED						222				0 \$	-
29	29-Oct	CLOSED						222				0 \$	-
30	30-Oct	222-05764	222-05767	\$ 100.00	\$ 25.00	\$ 75.00	10/30/17	222 00737	\$ 100.00	10/31/2017	216590	-1 \$	-
31	31-Oct	222-05768	222-05777	\$ 300.00		\$ 300.00	11/2/17	222 00738	\$ 300.00	11/2/2017	216711	0 \$	-
<b>TOTALS</b>			<b>\$ 6,350.00</b>	<b>\$ 850.00</b>	<b>\$ 5,500.00</b>				<b>\$ 6,350.00</b>				<b>\$</b>

*X D I X X*

*X X C 4*

TOTAL AMOUNT DUE TO GENERAL FUND-----1100-322-70-122-000-0-000-----	\$	6,350.00
LESS: TOTAL AMOUNT REMITTED TO GENERAL FUND (COUNTY TREASURER)-----	\$	6,350.00
OVER/(SHORT)-----	\$	-

*X 2*

PREPARED BY: *Markley*

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

APPROVED BY: *Erika Zamora*

11-9-17  
DATE

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

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

HIDALGO COUNTY AUDITOR'S OFFICE  
 APPROVED BY: *Bmo*  
 DATE: 11-2-17

*Re 3-8-18*

*XI*

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

*PBC*

Nov-17

Receipt Date	Receipt # Sequence		Total Collected	Credit Card Amount (Direct Deposit)	LONE STAR NATIONAL BANK			COUNTY TREASURER				OVER/(SHORT)
	BEG #	END #			Deposit Amount	Date of Deposit	Deposit Slip Number	Receipt Amount	Receipt Date	Receipt Number	Diff on Dates	
1-Nov	222-05778	222-05781	\$ 125.00		\$ 125.00	11/2/17	222 00739	\$ 125.00	11/8/2017	216895	0	\$ -
2-Nov	222-05782	222-05795	\$ 525.00	\$ 175.00	\$ 350.00	11/3/17	222 00740	\$ 525.00	11/8/2017	216896	0	\$ -
3-Nov	222-05796	222-05799	\$ 100.00		\$ 100.00	11/7/17	222 00741	\$ 100.00	11/8/2017	216897	0	\$ -
4-Nov	CLOSED										0	\$ -
5-Nov	CLOSED										0	\$ -
6-Nov	222-05800	222-05813	\$ 600.00	\$ 100.00	\$ 500.00	11/7/17	222 00742	\$ 600.00	11/8/2017	216898	0	\$ -
7-Nov	222-05814	222-05816	\$ 150.00		\$ 150.00	11/9/17	222 00743	\$ 150.00	11/13/2017	216970	-4	\$ -
8-Nov	222-05817	222-05821	\$ 125.00	\$ 25.00	\$ 100.00	11/8/17	222 00744	\$ 150.00	11/15/2017	217055	-7	\$ 25.00
9-Nov	222-05822	222-05830	\$ 375.00	\$ 25.00	\$ 350.00	11/9/17	222 000745	\$ 375.00	11/13/2017	216972	0	\$ -
10-Nov	HOLIDAY										0	\$ -
11-Nov	CLOSED										0	\$ -
12-Nov	CLOSED										0	\$ -
13-Nov	222-05831	222-05845	\$ 650.00	\$ 150.00	\$ 475.00	11/15/17	222 00746	\$ 625.00	11/16/2017	217080	0	\$ (25.00)
14-Nov	222-05846	222-05849	\$ 125.00	\$ 25.00	\$ 100.00	11/15/17	222 00747	\$ 125.00	11/16/2017	217081	-1	\$ -
15-Nov	222-05850	222-05853	\$ 125.00	\$ 25.00	\$ 100.00	11/15/17	222 00748	\$ 125.00	11/17/2017	217139	0	\$ -
16-Nov	222-05854	222-05860	\$ 200.00		\$ 200.00	11/16/17	222 00749	\$ 200.00	11/17/2017	217141	-1	\$ -
17-Nov	222-05861	222-05872	\$ 425.00		\$ 425.00	11/17/17	222 00750	\$ 425.00	11/22/2017	217251	-5	\$ -
18-Nov	CLOSED										0	\$ -
19-Nov	CLOSED										0	\$ -
20-Nov	222-05873	222-05879	\$ 250.00	\$ 125.00	\$ 125.00	11/20/17	222 00751	\$ 250.00	11/22/2017	217252	-2	\$ -
21-Nov	222-05880	222-05884	\$ 125.00	\$ 25.00	\$ 100.00	11/22/17	222 00752	\$ 125.00	11/22/2017	217285	0	\$ -
22-Nov	222-05885	222-05893	\$ 275.00	\$ 50.00	\$ 225.00	11/27/17	222 00753	\$ 275.00	11/28/2017	217355	-1	\$ -
23-Nov	HOLIDAY										0	\$ -
24-Nov	HOLIDAY										0	\$ -
25-Nov	CLOSED										0	\$ -
26-Nov	CLOSED										0	\$ -
27-Nov	222-05894	222-05910	\$ 525.00	\$ 125.00	\$ 400.00	11/27/17	222 00754	\$ 525.00	11/28/2017	217360	-1	\$ -
28-Nov	222-05911	222-05919	\$ 250.00		\$ 250.00	11/29/17	222 00755	\$ 250.00	11/30/2017	217472	0	\$ -
29-Nov	222-05920	222-05924	\$ 150.00	\$ 75.00	\$ 75.00	11/29/17	222 00756	\$ 150.00	11/30/2017	217473	-1	\$ -
30-Nov	222-05925	222-05933	\$ 300.00	\$ 125.00	\$ 175.00	12/1/17	222 00757	\$ 300.00	12/11/2017	217786	-10	\$ -
1-Dec				\$ 25.00	\$ 50.00	12/4/17	222 00651	\$ 300.00			0	\$ -
<b>TOTALS</b>			<b>\$ 5,400.00</b>	<b>\$ 1,075.00</b>	<b>\$ 4,325.00</b>			<b>\$ 5,400.00</b>				<b>\$ -</b>

TOTAL AMOUNT DUE TO GENERAL FUND-----1100-322-70-122-000-0-000-----	\$ 5,400.00
LESS: TOTAL AMOUNT REMITTED TO GENERAL FUND (COUNTY TREASURER)-----	\$ 5,400.00
OVER/(SHORT)-----	\$ -

PREPARED BY: Mary Elvira

APPROVED BY: Erika Zamora

AUDITED BY: THE HIDALGO COUNTY AUDITOR'S OFFICE  
 DATE: 11/11/18

12/28/17  
 DATE

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

*124*  
*KC-3*

*XI*

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

Dec-17

Receipt Date	Receipt # Sequence		Total Collected	Credit Card Amount (Direct Deposit)	LONE STAR NATIONAL BANK			COUNTY TREASURER			OVER/ (SHORT)
	BEG #	END #			Deposit Amount	Date of Deposit	Deposit Slip Number	Receipt Amount	Receipt Date	Receipt Number	
1-Dec	222-05934	222-05945	\$ 400.00	\$ 25.00	\$ 4300.00	12/04/17	22200758	\$ 325.00	12/05/2017	217599	-1
2-Dec	CLOSED				\$ 475.00	12/05/17	22200652	\$ 75.00	12/11/2017	217791	-6
3-Dec	CLOSED										0
4-Dec	222-05946	222-05961	\$ 500.00	\$ 25.00	\$ 75.00	12/06/17	22200653	\$ 100.00	12/11/2017	217795	-7
5-Dec	222-05962	222-05971	\$ 250.00	\$ 25.00	\$ 50.00	12/07/17	22200654	\$ 50.00	12/11/2017	217797	-4
6-Dec	222-05972	222-05979	\$ 300.00	\$ 50.00	\$ 250.00	12/08/17	22200655	\$ 50.00	12/11/2017	217799	-3
7-Dec	222-05980	222-05986	\$ 200.00	\$ 50.00	\$ 125.00	12/08/17	22200762	\$ 175.00	12/12/2017	217885	-4
8-Dec	222-05987	222-05990	\$ 100.00	\$ 25.00	\$ 25.00	12/11/17	22200656	\$ 25.00	12/11/2017	217802	0
9-Dec	CLOSED				\$ 25.00	12/12/17	22200763	\$ 25.00	12/13/2017	217886	-1
10-Dec	CLOSED				\$ 50.00	12/12/17	22200657	\$ 75.00	12/11/2017	217803	1
11-Dec	222-05991	222-05997	\$ 250.00	\$ 100.00	\$ 25.00	12/13/17	22200658	\$ 125.00	12/19/2017	218064	-6
12-Dec	222-05998	222-06008	\$ 275.00	\$ 25.00	\$ 75.00	12/13/17	22200765	\$ 100.00	12/18/2017	217998	-5
13-Dec	222-06009	222-06016	\$ 275.00	\$ 150.00	\$ 125.00	12/14/17	22200660	\$ 175.00	12/19/2017	218065	-5
14-Dec	222-06017	222-06030	\$ 350.00	\$ 25.00	\$ 150.00	12/13/17	22200766	\$ 125.00	12/18/2017	217990	-5
15-Dec	222-06031	222-06036	\$ 150.00	\$ 25.00	\$ 150.00	12/15/17	22200661	\$ 150.00	12/19/2017	218066	-4
16-Dec	CLOSED				\$ 150.00	12/15/17	22200767	\$ 175.00	12/28/2017	218331	-9
17-Dec	CLOSED				\$ 50.00	12/18/17	22200662	\$ 175.00	12/19/2017	218068	-1
18-Dec	222-06037	222-06051	\$ 425.00	\$ 100.00	\$ 75.00	12/19/17	22200768	\$ 75.00	12/28/2017	218332	-9
19-Dec	222-06052	222-06062	\$ 300.00	\$ 100.00	\$ 125.00	12/20/17	22200659	\$ 125.00	12/28/2017	218338	-8
20-Dec	222-06063	222-06071	\$ 350.00	\$ 100.00	\$ 275.00	12/21/17	22200770	\$ 275.00	12/28/2017	218336	-7
21-Dec	222-06072	222-06074	\$ 75.00	\$ 25.00	\$ 25.00	12/21/17	22200664	\$ 25.00	12/28/2017	218339	-7
22-Dec	222-06075	222-06089	\$ 400.00	\$ 100.00	\$ 125.00	12/21/17	22200771	\$ 125.00	12/28/2017	218337	-7
23-Dec	CLOSED				\$ 50.00	12/22/17	22200665	\$ 225.00	12/28/2017	218340	-6
24-Dec	CLOSED				\$ 50.00	12/28/17	22200772	\$ 50.00	12/28/2017	218380	0
25-Dec	HOLIDAY				\$ 125.00	12/26/17	22200666	\$ 25.00	12/28/2017	218341	-2
26-Dec	HOLIDAY				\$ 225.00	12/28/17	22200773	\$ 225.00	12/28/2017	218381	0
27-Dec	222-06090	222-06104	\$ 575.00	\$ 175.00	\$ 325.00	12/28/17	22200774	\$ 500.00	12/28/2017	218382	0
28-Dec	222-06105	222-06110	\$ 225.00	\$ 25.00	\$ 75.00	01/03/18	22200775	\$ 100.00	01/08/2018	218593	-5
29-Dec	HOLIDAY				\$ 125.00	01/03/18	22200669	\$ 125.00	01/04/2018	218433	-1
30-Dec	CLOSED										0
31-Dec	CLOSED										0
<b>TOTALS</b>				<b>\$ 5,400.00</b>	<b>\$ 800.00</b>	<b>\$ 4,600.00</b>		<b>\$ 5,400.00</b>			

TOTAL AMOUNT DUE TO GENERAL FUND	1100-322-70-122-000-0-000	\$ 5,400.00
LESS: TOTAL AMOUNT REMITTED TO GENERAL FUND (COUNTY TREASURER)		\$ 5,400.00
OVER/(SHORT)		\$ -

PREPARED BY: Maria Neave

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

AUDITED BY: THE HIDALGO COUNTY AUDITOR'S OFFICE  
 DATE: Nov 21/3/18

1/30/18  
DATE

XCA  
X23

X1

AUDITED BY: THE HIDALGO COUNTY AUDITOR'S OFFICE

DATE: 01/08/18 *ch* *3/12/18*

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

*11-3-10-18*

Nov/17

Receipt Date	Receipt # Sequence		Total Collected	Credit Card Amount (Direct Deposit)	LONE STAR NATIONAL BANK			COUNTY TREASURER				OVER/ (SHORT)		
	BEG #	END #			Deposit Amount	Date of Deposit	Deposit Slip Number	Receipt Amount	Receipt Date	Receipt Number	Diff on Dates			
1	1-Nov	23245200	23245247	\$ 1,575.00	\$ 300.00	\$ 1,275.00	11/01/2017	232 00739	\$ 1,575.00	11/2/2017	216701	-1	\$ -	
2	2-Nov	23245248	23245313	\$ 2,050.00	\$ 375.00	\$ 1,675.00	11/02/2017	232 00740	\$ 2,050.00	11/3/2017	216738	-1	\$ -	
3	3-Nov	23245314	23245394	\$ 2,225.00	\$ 375.00	\$ 1,850.00	11/03/2017	232 00741	\$ 2,225.00	11/6/2017	216780	-3	\$ -	
4	4-Nov	SAT					11/04/2017	232				43043	\$ -	
5	5-Nov	SUNDAY					11/05/2017	232				43044	\$ -	
6	6-Nov	23245395	23245486	\$ 2,575.00	\$ 325.00	\$ 2,250.00	11/06/2017	232 00742	\$ 2,575.00	11/7/2017	216831	-1	\$ -	
7	7-Nov	23245487	23245553	\$ 1,850.00	\$ 275.00	\$ 1,575.00	11/07/2017	232 00743	\$ 1,850.00	11/8/2017	216877	-1	\$ -	
8	8-Nov	23245554	23245608	\$ 1,525.00	\$ 150.00	\$ 1,375.00	11/08/2017	232 00744	\$ 1,525.00	11/9/2017	216953	-1	\$ -	
9	9-Nov	23245609	23245641	\$ 900.00	\$ 150.00	\$ 750.00	11/09/2017	232 00745	\$ 900.00	11/13/2017	216973	-4	\$ -	
10	10-Nov	FRIDAY	HOLIDAY				11/10/2017	232				43049	\$ -	
11	11-Nov	SAT					11/11/2017	232				43050	\$ -	
12	12-Nov	SUNDAY					11/12/2017	232				43051	\$ -	
13	13-Nov	23245642	23245719	\$ 2,225.00	\$ 225.00	\$ 2,000.00	11/13/2017	232 00746	\$ 2,225.00	11/15/2017	217044	-2	\$ -	
14	14-Nov	23245720	23245786	\$ 1,825.00	\$ 200.00	\$ 1,625.00	11/14/2017	232 00747	\$ 1,825.00	11/15/2017	217046	-1	\$ -	
15	15-Nov	23245787	23245842	\$ 1,475.00	\$ 350.00	\$ 1,125.25	11/15/2017	232 00748	\$ 1,475.25	11/16/2017	217084	-1	\$ 0	
16	16-Nov	23245843	23245891	\$ 1,425.00	\$ 425.00	\$ 1,000.00	11/16/2017	232 00749	\$ 1,425.00	11/17/2017	217143	-1	\$ -	
17	17-Nov	23245892	23245960	\$ 1,775.00	\$ 575.00	\$ 1,200.00	11/17/2017	232 00750	\$ 1,775.00	11/20/2017	217189	-3	\$ -	
18	18-Nov	SAT					11/18/2017	232				43057	\$ -	
19	19-Nov	SUNDAY					11/19/2017	232				43058	\$ -	
20	20-Nov	23245961	23246066	\$ 3,150.00	\$ 650.00	\$ 2,500.00	11/20/2017	232 00751	\$ 3,150.00	11/22/2017	217257	-2	\$ -	
21	21-Nov	23246067	23246152	\$ 2,425.00	\$ 550.00	\$ 1,875.00	11/21/2017	232 00752	\$ 2,425.00	11/22/2017	217259	-1	\$ -	
22	22-Nov	23246153	23246242	\$ 2,675.00	\$ 600.00	\$ 2,075.00	11/22/2017	232 00753	\$ 2,675.00	11/27/2017	217298	-5	\$ -	
23	23-Nov	THUR	HOLIDAY				11/23/2017	232				43062	\$ -	
24	24-Nov	FRIDAY	HOLIDAY				11/24/2017	232				43064	\$ -	
25	25-Nov	SAT					11/25/2017	232				43065	\$ -	
26	26-Nov	SUNDAY					11/26/2017	232						\$ -
27	27-Nov	23246243	23246370	\$ 3,425.00	\$ 600.00	\$ 2,825.00	11/27/2017	232 00754	\$ 3,425.00	11/28/2017	217361	2	\$ -	
28	28-Nov	23246371	23246444	\$ 2,125.00	\$ 375.00	\$ 1,750.00	11/28/2017	232 00755	\$ 2,125.00	11/30/2017	217447	-2	\$ -	
29	29-Nov	23246445	23246496	\$ 1,500.00	\$ 450.00	\$ 1,050.00	11/29/2017	232 00756	\$ 1,500.00	11/30/2017	217448	-1	\$ -	
30	30-Nov	23246497	23246551	\$ 1,600.00	\$ 325.00	\$ 1,275.00	11/30/2017	232 00757	\$ 1,600.00	12/4/2017	217574	-4	\$ -	
31	1-Dec							232						\$ -
<b>TOTALS</b>				<b>\$ 38,325.00</b>	<b>\$ 7,275.00</b>	<b>\$ 31,050.25</b>				<b>\$ 38,325.25</b>				<b>\$</b>

TOTAL AMOUNT DUE TO GENERAL FUND—1100-322-70-123-000-0-000	\$	38,325.00
LESS: TOTAL FUNDS DUE TO THE COUNTY TREASURER	\$	38,325.25
OVER/(SHORT)	\$	0.25

PREPARED BY: *Gavin Cook*

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: *Norma L. Collier*

01-2-18  
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  
JAN 08 2018

*Revised*

Hidalgo County AUDITORS OFFICE

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

Dec-17

Receipt Date	Receipt # Sequence		Total Collected	Credit Card Amount (Direct Deposit)	LONE STAR NATIONAL BANK			COUNTY TREASURER			OVER/ (SHORT)	
	BEG #	END #			Deposit Amount	Date of Deposit	Deposit Slip Number	Receipt Amount	Receipt Date	Receipt Number		Diff on Dates
1-Dec	23246552	23246628	\$ 2,175.00	\$ 425.00	\$ 1,750.00	12/01/2017	232 00758	\$ 2,175.00	12/5/2017	217606	-4 \$	
2-Dec	SAT						232				0 \$	
3-Dec	SUNDAY						232				0 \$	
4-Dec	23246629	23246731	\$ 2,975.00	\$ 600.00	\$ 2,375.00	12/04/2017	232 00759	\$ 2,975.00	12/6/2017	217666	-2 \$	
5-Dec	23246732	23246789	\$ 1,625.00	\$ 200.00	\$ 1,425.00	12/05/2017	232 00760	\$ 1,625.00	12/6/2017	217668	-1 \$	
6-Dec	23246790	23246831	\$ 1,150.00	\$ 175.00	\$ 975.00	12/06/2017	232 00761	\$ 1,150.00	12/8/2017	217779	-2 \$	
7-Dec	23246832	23246858	\$ 800.00	\$ 225.00	\$ 575.00	12/07/2017	232 00762	\$ 800.00	12/8/2017	217780	-1 \$	
8-Dec	23246859	23246889	\$ 875.00	\$ 200.00	\$ 675.00	12/08/2017	232 00763	\$ 875.00	12/11/2017	217798	-3 \$	
9-Dec	SAT						232				43098 \$	
10-Dec	SUNDAY						232				43079 \$	
11-Dec	23246890	23246967	\$ 2,300.00	\$ 450.00	\$ 1,850.00	12/11/2017	232 00764	\$ 2,300.00	12/13/2017	217888	-2 \$	
12-Dec	23246968	23247014	\$ 1,300.00	\$ 125.00	\$ 1,175.00	12/12/2017	232 00765	\$ 1,300.00	12/14/2017	217930	-2 \$	
13-Dec	23247015	23247064	\$ 1,350.00	\$ 75.00	\$ 1,275.00	12/13/2017	232 00766	\$ 1,350.00	12/18/2017	218023	-5 \$	
14-Dec	23247065	23247102	\$ 1,000.00	\$ 175.00	\$ 825.00	12/14/2017	232 00767	\$ 1,000.00	12/18/2017	218024	-4 \$	
15-Dec	23247103	23247150	\$ 1,425.00	\$ 450.00	\$ 975.00	12/15/2017	232 00768	\$ 1,425.00	12/18/2017	218027	-3 \$	
16-Dec	SAT						232				43085 \$	
17-Dec	SUNDAY						232				43086 \$	
18-Dec	23247151	23247218	\$ 1,775.00	\$ 300.00	\$ 1,475.00	12/18/2017	232 00769	\$ 1,775.00	12/19/2017	218109	-1 \$	
19-Dec	23247219	23247271	\$ 1,675.00	\$ 225.00	\$ 1,450.00	12/19/2017	232 00770	\$ 1,675.00	12/20/2017	218146	-1 \$	
20-Dec	23247272	23247330	\$ 1,850.00	\$ 425.00	\$ 1,425.00	12/20/2017	232 00771	\$ 1,850.00	12/28/2017	218342	-8 \$	
21-Dec	23247331	23247384	\$ 1,525.00	\$ 350.00	\$ 1,175.00	12/21/2017	232 00772	\$ 1,525.00	12/28/2017	218344	-7 \$	
22-Dec	23247385	23247462	\$ 1,950.00	\$ 300.00	\$ 1,650.00	12/22/2017	232 00773	\$ 1,950.00	12/28/2017	218345	-6 \$	
23-Dec	SAT						232				43092 \$	
24-Dec	SUNDAY						232				43093 \$	
25-Dec	MONDAY HOLIDAY						232				43094 \$	
26-Dec	TUE HOLIDAY						232				43095 \$	
27-Dec	23247463	23247580	\$ 3,525.00	\$ 550.00	\$ 2,975.00	12/27/2017	232 00774	\$ 3,525.00	12/28/2017	218346	-1 \$	
28-Dec	23247581	23247655	\$ 2,325.00	\$ 775.00	\$ 1,550.00	12/28/2017	232 00775	\$ 2,325.00	1/8/2018	218581	-11 \$	
29-Dec	FRIDAY HOLIDAY						232				43098 \$	
30-Dec	SAT						232				43099 \$	
31-Dec	SUNDAY						232				43100 \$	
<b>TOTALS</b>								<b>\$ 31,600.00</b>			<b>\$ 31,600.00</b>	

TOTAL AMOUNT DUE TO GENERAL FUND-----1100-322-70-123-000-0-000	\$ 31,600.00
LESS: TOTAL FUNDS DUE TO THE COUNTY TREASURER-----	\$ 31,600.00
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

1-8-18  
 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**  
*ch*  
 JAN 08 2018

AUDITED BY: THE HIDALGO  
 COUNTY AUDITOR'S OFFICE  
 DATE: 2/7/18 *ch*  
 ll 3-12-18 *ll*

Hidalgo County  
 AUDITORS OFFICE

**HIDALGO COUNTY ELECTIONS DEPARTMENT  
MONTHLY FEES REPORT  
FOR THE MONTH ENDED January 31, 2018**

PEC

**PART I: SUMMARY OF MONTHLY COLLECTIONS**

A	B Receipt Date	C Elections Receipt # Sequence		E Revenues		G Total Collected	H COUNTY TREASURER			K OVER/ (SHORT)
		D BEG #	END #	Contractual Revenues	Non-Contractual Revenues		Receipt Amount	Receipt No.	Receipt Date	
1	1-Jan-18	0	0	\$ -	\$ -	\$ -				
2	2-Jan-18	0	0	\$ -	\$ -	\$ -				
3	3-Jan-18	0	0	\$ -	\$ -	\$ -				
4	4-Jan-18	1073	1073	\$ -	\$ 17.50	\$ 17.50	17.50	218560	01/05/18	
5	5-Jan-18	1074	1074	\$ -	\$ 34.50	\$ 34.50	34.50	218584	01/08/18	
6	6-Jan-18	0	0	\$ -	\$ -	\$ -				
7	7-Jan-18	0	0	\$ -	\$ -	\$ -				
8	8-Jan-18	0	0	\$ -	\$ -	\$ -				
9	9-Jan-18	0	0	\$ -	\$ -	\$ -				
10	10-Jan-18	0	0	\$ -	\$ -	\$ -				
11	11-Jan-18	1075	1075	\$ 9,938.97	\$ -	\$ 9,938.97	9,938.97	218810	01/12/18	
12	12-Jan-18	0	0	\$ -	\$ -	\$ -				
13	13-Jan-18	0	0	\$ -	\$ -	\$ -				
14	14-Jan-18	0	0	\$ -	\$ -	\$ -				
15	15-Jan-18	0	0	\$ -	\$ -	\$ -				
16	16-Jan-18	1076	1077	\$ -	\$ 86.80	\$ 86.80	86.80	218927	01/17/18	
17	17-Jan-18	1078	1079	\$ 32,023.81	\$ -	\$ 32,023.81	32,023.81	218974	01/18/18	
18	18-Jan-18	0	0	\$ -	\$ -	\$ -				
19	19-Jan-18	1080	1080	\$ 9,856.76	\$ -	\$ 9,856.76	9,856.76	219057	01/22/18	
20	20-Jan-18	0	0	\$ -	\$ -	\$ -				
21	21-Jan-18	0	0	\$ -	\$ -	\$ -				
22	22-Jan-18	0	0	\$ -	\$ -	\$ -				
23	23-Jan-18	0	0	\$ -	\$ -	\$ -				
24	24-Jan-18	1081	1081	\$ -	\$ 0.10	\$ 0.10	0.10	219199	01/25/18	
25	25-Jan-18	0	0	\$ -	\$ -	\$ -				
26	26-Jan-18	0	0	\$ -	\$ -	\$ -				
27	27-Jan-18	0	0	\$ -	\$ -	\$ -				
28	28-Jan-18	0	0	\$ -	\$ -	\$ -				
29	29-Jan-18	1082	1082	\$ -	\$ 13.00	\$ 13.00	13.00	219323	01/30/18	
30	30-Jan-18	1083	1083	\$ -	\$ 49.50	\$ 49.50	49.50	219399	01/31/18	
31	31-Jan-18	1084	1085	\$ -	\$ 67.50	\$ 67.50	67.50	219472	02/01/18	
	<b>TOTAL</b>			\$ 51,819.54	\$ 268.90	\$ 52,088.44				0.00

PEC X3, X2-A X3, X2-B X3, X2-A

RECEIVED BY  
COUNTY AUDITOR  
JAN 16

**PART II: SUMMARY OF YEARLY COLLECTIONS:**

January	\$ 52,088.44 ✓	July	
February		August	
March		September	
April		October	
May		November	
June		December	
(1) Subtotal	\$ 52,088.44	(2) Subtotal	\$ -
		Total (1+2)	\$ 52,088.44 X3

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

*[Signature]*  
PREPARED BY

2/5/18  
DATE

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

*[Signature]*  
ELECTIONS ADMINISTRATOR

2/5/18  
DATE

HIDALGO COUNTY AUDITOR'S OFFICE  
APPROVED BY: *[Signature]*  
DATE: 02/13/2018

*[Signature]*  
3/10

This Report is Due in the Office of the County Auditor before the 5th day of the following month.  
COUNTY AUDITOR'S FORM: RE-CLL-001

REVISED: 01/15

XI

# 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](http://www.co.hidalgo.tx.us/auditor)



EDINBURG, TEXAS 78539

February 22, 2018

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

Re: Review of the *Monthly Fees Reports* and Supporting Documentation  
For the months of October 2017 through December 2017

Dear Constable Cantu:

We conducted a limited scope review of the Constable Precinct No. 2 *Monthly Fees Reports* and supporting documentation for the months of October 2017 through December 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. 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.

### Scope:

The scope of the review was limited to collections reported by your office on the *Monthly Fees Reports* for the months of October 2017 through December 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.

### Methodology:

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

- Reviewed the submittal date of the *Monthly Fees Reports* to the County Auditor's Office to determine if the reports and supporting documentation were received within five days after the last day of the month pursuant to Local Government Code §114.001 (b).
- Verified the signature on the *Monthly Fees Reports* to ensure that the reports were signed by an authorized signatory as documented on the "Authorized Signatories Form."
- Verified the mathematical accuracy of the *Monthly Fees Reports* by footing and cross-footing the reports.
- Reviewed receipts issued to determine if proper fee amounts were collected and reported.
- Verified receipts issued followed a sequential order.
- Verified that procedures for voided receipts were properly followed.
- Reviewed *Cashier's Daily Close-Out Report/Daily Remittance Forms* (Close-Out Reports) to determine if fees collected were properly accounted and deposited with the financial institution in a timely manner.
- Verified that the collections per the *Monthly Fees Reports* agreed to: 1.) total receipts issued by the Constable; 2.) total deposits made with the financial institution; 3.) total receipts issued by the County Treasurer.
- Reviewed receipts issued, Close-Out Reports, and the *Monthly Fees Reports* to verify proper completion.

### HIDALGO COUNTY DISTRICT JUDGES

LUIS M. SINGLETERRY  
JUDGE, 32<sup>ND</sup> D.C.

RODOLFO DELGADO  
JUDGE, 33<sup>RD</sup> D.C.

J. R. "BOBBY" FLORES  
JUDGE, 139<sup>TH</sup> D.C.

ROSE GUERRA REYNA  
JUDGE, 206<sup>TH</sup> D.C.

JUAN R. PARTIDA  
JUDGE, 275<sup>TH</sup> D.C.

MARIO E. RAMIREZ, JR.  
JUDGE, 332<sup>ND</sup> D.C.

NOE GONZALEZ  
JUDGE, 370<sup>TH</sup> D.C.  
OVERSEER

LETICIA LOPEZ  
JUDGE, 389<sup>TH</sup> D.C.

L. KENO VASQUEZ  
JUDGE, 398<sup>TH</sup> D.C.

ISRAEL RAMON, JR.  
JUDGE, 430<sup>TH</sup> D.C.

RENEE R. BETANCO  
JUDGE, 449<sup>TH</sup> D.C.

**Conclusion:**

Total collections for the months of October 2017 through December 2017 were \$13,935.10, \$1,030.00, and \$6,013.20, respectively. Based on the results of our review, we have concluded that fees were generally properly accounted and reported; however, the system of internal controls for the accounting and reporting of fees requires improvement as noted in the following observations.

**Observation No. 1:**

We noted that a voided receipt lacked the supervisor's signature of approval. In addition, the voided receipts were not cross-referenced to the new receipt issued. According to staff, receipts were not properly voided, in error.

The County Auditor's Office requires that approval of a void receipt be obtained prior to voiding a receipt. Approval of void receipts should be limited to supervisors. The supervisor should ensure the voided receipt contains on the face of the receipt the word "void", an explanation for the void, the date receipt was voided, and the supervisor's signature of approval. Furthermore, the supervisor should ensure that, if a new receipt is issued, the voided receipt number and the new receipt number are cross-referenced.

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

**Recommendation:**

Management should develop and implement formal procedures to ensure that receipts are properly voided. At a minimum, the procedures noted above should be implemented.

**Observation No. 2:**

We noted that three *Cashier's Daily Close-Out Reports* in the month of November 2017 were not properly prepared. The *Cashier's Daily Close-Out Reports* did not contain the signature of the witness or the signature of the cashier responsible for counting the cash. According to staff, the *Cashier's Daily Close-Out Reports* were not properly prepared, in error.

The County Auditor's Office requires that each day, the cashier reconcile the cash drawer against receipts issued using the *Cashier's Daily Close-Out Report*. The reconciliation must be witnessed by another person. Both the cashier and the witness must sign the *Cashier's Daily Close-Out Report* to document their responsibility for this verification.

Failure to ensure that the *Cashier's Daily Close-Out Report/Revenue Remittance* is prepared each day and the reconciliation is witnessed by another person increases the risk of loss or misuse of County revenues.

**Recommendation:**

Management should ensure that the *Cashier's Daily Close-Out Report/Revenue Remittance* form is prepared each day and the reconciliation is witnessed by another person.

Please provide written a management response to the observations noted above by March 9, 2018.

If you have any questions, please contact Reynaldo Cantu III, Compliance Audit Supervisor, at 318-2511 ext. 4654, Letty Chavez, Director of Audit Division, at 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, 92<sup>ND</sup> D.C.

RODOLFO DELGADO  
JUDGE, 93<sup>RD</sup> D.C.

J. R. "BOBBY" FLORES  
JUDGE, 139<sup>TH</sup> D.C.

ROSE GUERRA REYNA  
JUDGE, 206<sup>TH</sup> D.C.

JUAN R. PARTIDA  
JUDGE, 275<sup>TH</sup> D.C.

MARIO E. RAMIREZ, JR.  
JUDGE, 332<sup>ND</sup> D.C.

NOE GONZALEZ  
JUDGE, 370<sup>TH</sup> D.C.

LETICIA LOPEZ  
JUDGE, 389<sup>TH</sup> D.C.

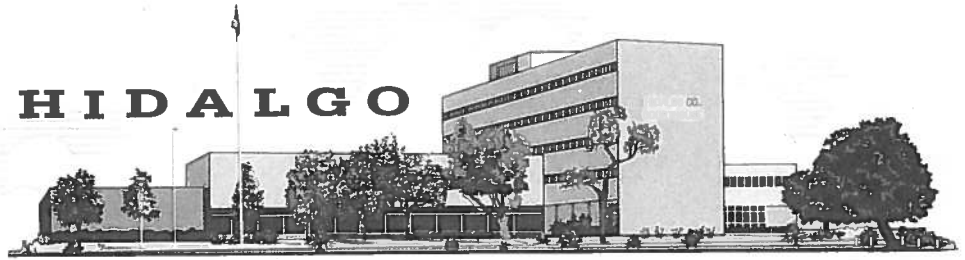
L. KENO VASQUEZ  
JUDGE, 398<sup>TH</sup> D.C.

ISRAEL RAMON, JR.  
JUDGE, 430<sup>TH</sup> D.C.

RENEE R. BETAN  
JUDGE, 448<sup>TH</sup>

# 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](http://www.co.hidalgo.tx.us/auditor)



EDINBURG, TEXAS 78539

February 22, 2018

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

Re: Review of *Monthly Fees Reports* and Supporting Documentation  
For the months of October 2017 through December 2017

Dear Constable Gaitan:

We conducted a limited scope review of the Constable Precinct No. 4 *Monthly Fees Reports* and supporting documentation for the months of October 2017 through December 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. 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.

### Scope:

The scope of our review was limited to collections reported by your office on the *Monthly Fees Reports* for the months of October 2017 through December 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.

### Methodology:

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

- Reviewed the submittal dates of the *Monthly Fees Reports* to the County Auditor's Office to determine if the reports and supporting documentation were received within five days after the last day of the month pursuant to Local Government Code §114.001 (b).
- Verified the signature on the *Monthly Fees Reports* to ensure that the reports were signed by an authorized signatory as documented on the "Authorized Signatories Form."
- Verified the mathematical accuracy of the *Monthly Fees Reports* by footing and cross-footing the reports.
- Reviewed receipts issued to determine if proper fee amounts were collected and reported.
- Verified receipts issued followed a sequential order.
- Verified that procedures for voided receipts were properly followed.
- Reviewed *Cashier's Daily Close-out Reports/Daily Remittance Forms* (Close-out Reports) to determine if fees collected were properly accounted and deposited with the financial institution in a timely manner.
- Verified that the collections per the *Monthly Fees Reports* agreed to: 1.) total receipts issued by the Constable; 2.) total deposits made with the financial institution; 3.) total receipts issued by the County Treasurer.
- Reviewed receipts issued, *Close-out Reports*, and the *Monthly Fees Reports* to verify proper completion.

### HIDALGO COUNTY DISTRICT JUDGES

LUIS M. SINGLETERRY  
JUDGE, 92<sup>ND</sup> D.C.

RODOLFO DELGADO  
JUDGE, 93<sup>RD</sup> D.C.

J. R. "BOBBY" FLORES  
JUDGE, 139<sup>TH</sup> D.C.

ROSE GUERRA REYNA  
JUDGE, 206<sup>TH</sup> D.C.

JUAN R. PARTIDA  
JUDGE, 275<sup>TH</sup> D.C.

MARIO E. RAMIREZ, JR.  
JUDGE, 332<sup>ND</sup> D.C.

NOE GONZALEZ  
JUDGE, 370<sup>TH</sup> D.C.  
OVERSEER

LETICIA LOPEZ  
JUDGE, 389<sup>TH</sup> D.C.

L. KEND VASQUEZ  
JUDGE, 398<sup>TH</sup> D.C.

ISRAEL RAMON, JR.  
JUDGE, 430<sup>TH</sup> D.C.

RENEE R. BETANCOUR  
JUDGE, 449<sup>TH</sup> D.C.


Honorable Atanacio Gaitan, Jr.  
February 22, 2018  
Page 2 of 2

**Conclusion:**

Total collections for the months of October 2017 through December 2017 were \$14,030.00, \$5,586.00, and \$6,128.00, respectively. Based on the results of our review, we have concluded that fees collected were generally properly accounted and reported.

If you have any questions, please contact Reynaldo Cantu III, Compliance Audit Supervisor, at 318-2511 ext. 4654, Letty Chavez, Director of Audit Division, at 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, 92<sup>ND</sup> D.C.

RODOLFO DELGADO  
JUDGE, 93<sup>RD</sup> D.C.

J. R. "BOBBY" FLORES  
JUDGE, 139<sup>TH</sup> D.C.

ROSE GUERRA REYNA  
JUDGE, 206<sup>TH</sup> D.C.

JUAN R. PARTIDA  
JUDGE, 275<sup>TH</sup> D.C.

MARIO E. RAMIREZ, JR.  
JUDGE, 332<sup>ND</sup> D.C.

NOE GONZALEZ  
JUDGE, 370<sup>TH</sup> D.C.  
rwgcccc

LETICIA LOPEZ  
JUDGE, 389<sup>TH</sup> D.C.

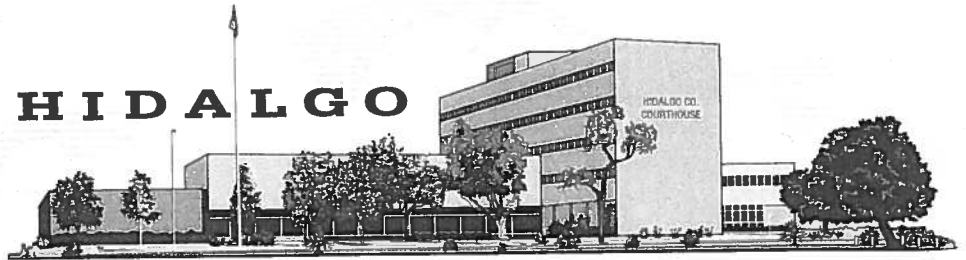
L. KENO VASQUEZ  
JUDGE, 398<sup>TH</sup> D.C.

ISRAEL RAMON, JR.  
JUDGE, 430<sup>TH</sup> D.C.

RENEE R. BETANCOU  
JUDGE, 449<sup>TH</sup> 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](http://www.co.hidalgo.tx.us/auditor)



EDINBURG, TEXAS 78539

February 20, 2018

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

Ref: Review of *Civil and Probate Fees and Court Costs Monthly Reports* and Supporting Documentation  
For the months of October 2017 through December 2017

Dear Mr. Guajardo:

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

#### Scope:

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

#### Methodology:

In planning and performing our review, we reviewed applicable fees and court cost statutes and schedules. The following procedures were also performed:

- Reviewed the submittal date of the *Monthly Reports* to the County Auditor's Office to determine if the reports and supporting documentation were received within five days after the last day of the month pursuant to Local Government Code § 114.001 (b).
- Verified the signature on the *Monthly Reports* to ensure that the reports were signed by an authorized signatory as documented on the "Authorized Signatories Form."
- Verified the mathematical accuracy of the *Monthly Reports* by footing and cross-footing the reports.
- Verified that procedures for voided receipts were properly followed.
- Verified that collections per the *Monthly Reports* agreed to: 1.) total receipts issued *per Odyssey's Receipt Journal Report*, 2.) total collections per *Odyssey's Fee Distribution Report*, 3.) total deposits made with the County Treasurer, and 4.) total deposits posted to *alio's Undistributed Receipts general ledger account*.
- Verified the sequence of receipts per the *Monthly Reports* agreed to Odyssey's Receipt Journal Report. In addition, verified that receipts followed sequential order.
- Reviewed randomly selected receipts to determine if fees and court costs were allocated and reported in the proper amounts.
- Reviewed *Cashier's Daily Fund Report* and bank deposit slips to verify proper completion and accuracy.
- Reviewed *Revenue Remittance Reports* and County Treasurer receipts to determine if fees collected were deposited with the County Treasurer in a timely manner.

#### HIDALGO COUNTY DISTRICT JUDGES

LUIS M. SINGLETERRY  
JUDGE, 92<sup>ND</sup> D.C.

RODOLFO DELGADO  
JUDGE, 93<sup>RD</sup> D.C.

J. R. "BOBBY" FLORES  
JUDGE, 139<sup>TH</sup> D.C.

ROSE GUERRA REYNA  
JUDGE, 206<sup>TH</sup> D.C.

JUAN R. PARTIDA  
JUDGE, 275<sup>TH</sup> D.C.

MARIO E. RAMIREZ, JR.  
JUDGE, 332<sup>ND</sup> D.C.

NOE GONZALEZ  
JUDGE, 376<sup>TH</sup> D.C.  
OVERSEER

LETICIA LOPEZ  
JUDGE, 389<sup>TH</sup> D.C.

L. KENO VASQUEZ  
JUDGE, 398<sup>TH</sup> D.C.

ISRAEL RAMON, JR.  
JUDGE, 430<sup>TH</sup> D.C.

RENEE R. BETAN  
JUDGE, 449<sup>TH</sup> D.C.

- Reviewed receipts, *Revenue Remittance Reports*, *Monthly Reports*, and mail logs to verify proper completion.
- Reviewed randomly selected validated deposit slips to determine if the deposit composition (cash, checks, credit card, etc.) agreed to the applicable payment method listed on the receipts.
- Reviewed and verified that the number of civil cases and motions were correctly reported on the *Monthly Reports*.

**Conclusion:**

Total collections for the months of October 2017 through December 2017 were \$180,652.92, \$163,757.53, and \$129,658.02, respectively. Based on the results of our review, we have concluded that fees and court costs were generally properly accounted and reported; however, the system of internal controls for the accounting and reporting of fees and court costs requires improvement as noted in the following observations.

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.

**Observation No. 1:**

We noted that 4 receipts in the month of October, 2 receipts in the month of November, and 1 receipt in the month of December contained errors in the allocation of fees and court costs (see Exhibit A). The errors were the result of the incorrect assessment of the Records Management and Preservation Fee (RMP) as the fee was over assessed by \$5.00. According to staff, the fee schedules on the receipting system have been corrected to reflect the correct RMP fee on all new filings. However, adjustments for the months of July 2016 (19); August 2016 (26); September 2016 (19); October 2016 (24); November 2016 (14); December 2016 (14); January 2017 (19); February 2017 (20); March 2017 (26); April 2017 (23); May 2017 (24); June 2017 (21); July 2017 (18); August 2017(3); and September 2017 (2) are still pending to be completed.

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

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

**Recommendation:**

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

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

**Observation No. 2:**

We noted that the November 2017 and December 2017 *Monthly Reports* were submitted to the County Auditor's Office 10 and 16 days, respectively after the fifth day following the end of the month. According to staff, attempts are made to submit the *Monthly Report* in a timely manner; however, due to heavy work load, submittal of the *Monthly Report* is delayed.

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

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

**HIDALGO COUNTY DISTRICT JUDGES**

LUIS M. SINGLETERRY  
JUDGE, 92<sup>ND</sup> D.C.

RODOLFO DELGADO  
JUDGE, 93<sup>RD</sup> D.C.

J. R. "BOBBY" FLORES  
JUDGE, 139<sup>TH</sup> D.C.

ROSE GUERRA REYNA  
JUDGE, 206<sup>TH</sup> D.C.

JUAN R. PARTIDA  
JUDGE, 275<sup>TH</sup> D.C.

MARIO E. RAMIREZ, JR.  
JUDGE, 312<sup>ND</sup> D.C.

NOE GONZALEZ  
JUDGE, 379<sup>TH</sup> D.C.  
OVERSEER

LETICIA LOPEZ  
JUDGE, 389<sup>TH</sup> D.C.

L. KENO VASQUEZ  
JUDGE, 398<sup>TH</sup> D.C.

ISRAEL RAMON, JR.  
JUDGE, 430<sup>TH</sup> D.C.

RENEE R. BETANC  
JUDGE, 448<sup>TH</sup> D.C.

**Recommendation:**

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

**Observation No. 3:**

We noted that deposit slips did not include the receipt sequence for which the deposit was being made on the face of the deposit slip. According to staff, the receipt sequence is not noted on the deposit slip as department is able to generate a report that would indicate the receipts that were issued for the day.

Pursuant to the Cash Handling Guidelines, "Deposit slips must contain sufficient information to identify the cash receipts for which the deposit is being made. Deposit slips must include the date of deposit, receipt sequence, amount of currency and coins, a listing of check numbers and amounts, and the total dollar amount of the deposit. If it is not possible to list all the checks collected, copies of the checks must be maintained and attached to the Close-Out Report." The information on the deposit slip creates an audit trail that assists in the review of the financial transactions.

Failure to ensure that the deposit slips contain the receipt sequence may increase the risk that discrepancies between receipts and deposits are not discovered on a timely manner.

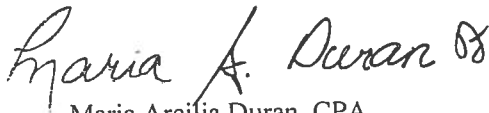
**Recommendation:**

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

Please provide written management responses to the observations noted above by March 3, 2018.

If you have any questions or would like to schedule a meeting to discuss the above noted observations, please contact Gricelda Quintero, Internal Auditor II, at 318-2511 ext. 4643, Yvonne Torres, Revenue Audit Supervisor, at ext. 4642, Letty Chavez, Director of Audit Division, at ext. 4651, Linda Fong, First Assistant Auditor, at ext. 4668, or me at ext. 4645.

Respectfully,



Maria Arcilia Duran, CPA  
County Auditor

Enclosure: Exhibit A

cc: Valde Guerra, County Executive Officer



**HIDALGO COUNTY DISTRICT JUDGES**

LUIS M. SINGLETERRY  
JUDGE, 92<sup>ND</sup> D.C.

RODOLFO DELGADO  
JUDGE, 93<sup>RD</sup> D.C.

J. R. "BOBBY" FLORES  
JUDGE, 139<sup>TH</sup> D.C.

ROSE GUERRA REYNA  
JUDGE, 206<sup>TH</sup> D.C.

JUAN R. PARTIDA  
JUDGE, 275<sup>TH</sup> D.C.

MARIO E. RAMIREZ, JR.  
JUDGE, 332<sup>ND</sup> D.C.

NOE GONZALEZ  
JUDGE, 370<sup>TH</sup> D.C.  
OVERSEER

LETICIA LOPEZ  
JUDGE, 389<sup>TH</sup> D.C.

L. KENO VASQUEZ  
JUDGE, 398<sup>TH</sup> D.C.

ISRAEL RAMON, JR.  
JUDGE, 430<sup>TH</sup> D.C.

RENEE R. BETANCOURT  
JUDGE, 449<sup>TH</sup> D.C.

# Receipt Journal by Fund and Fee Code

TXHIDALGOPROD

Transaction Date Range: 10/01/2017 - 10/31/2017 Sorted by: By receipt number  
 County Clerk County Court at Law #1 County Court at Law #2 County Court at Law #4 County Court at Law #5 County Court at Law #6 County Court at Law #7 County Court at Law #8  
 Tills: Alejandra Zapata, Alma Navarro, Anna Smith, Bersy Sanchez, CC Adjustment, Clari

Hidalgo County Clerk

Total Receipts 180,652.92 180,652.92 X7-2  
 Total Adjustments Impacting Receipts 0.00 0.00 X7-2

Totals	Fee Totals
180,652.92	180,652.92 X7-2
180,652.92	0.00 X7-2
<del>180,652.92</del>	180,652.92 X3-1; X6; X7-2
<del>448.10</del>	
180,652.92	
<b>\$ 181,101.02</b>	

2017 Civil and Probate Court Cost

X; X5-4

RECEIVED BY  
COUNTY AUDITOR

2017 NOV 6 AM 11 10

For the Month of October 2017

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

*Alejandra Zapata*  
County Clerk

November 3, 2017  
Date

AUDITED BY: THE HIDALGO COUNTY AUDITOR'S OFFICE  
 DATE: 11/4/18 1/26/18

# Receipt Journal by Fund and Fee Code

TXHIDALGOPROD

Transaction Date Range: 10/01/2017 - 10/31/2017    Sorted by: By receipt number    Tills: Alejandra Zapata, Alma Navarro, Anna Smith, Bersy Sanchez, CC Adjustment, Clari County Clerk    County Court at Law #1    County Court at Law #2    County Court at Law #4    County Court at Law #5    County Court at Law #6    County Court at Law #7    County Court at

RECEIVED BY  
COUNTY AUDITOR

2017 NOV 8 AM 11 10

	Totals	Fee Totals
Civil Probate or Mental Health Family		
Fee Code Totals for All Funds	180,652.92	180,652.92
1100-341-10-180-002-0-000 County Clerk	33,188.00	33,188.00 ✓ X; X3
1100-342-10-180-001-0-000 Sheriff	5,075.00	5,075.00 ✓ X; X3-1
1100-341-10-180-001-0-000 County Judge	582.00	582.00 ✓ X; X3-1
1100-341-10-180-006-0-000 Stenographer	10,080.00	10,080.00 ✓ X; X3-1
1100-341-10-180-008-0-000 Jury - County Clerk	5,280.00	5,280.00 ✓ X; X3
1100-341-10-180-007-0-000 Probate Judge Education	174.00	174.00 ✓ X; X3-1
1100-207-20-000-048-0-000 Indigent Civil Legal Services	4,780.00	4,780.00 ✓ 476 @ \$10 = 1 @ \$20 Receipt # 2017-048986 X4-1
1100-207-20-000-047-0-000 Probate Indigent Legal Service	590.00	590.00 ✓ 478 cases X4-1
1100-207-20-000-043-0-000 Judicial Fund / Civil CC Stat	18,080.00	18,080.00 ✓ 452 X4-1
1100-207-20-000-055-0-000 Judicial Support Fee	19,026.00	19,026.00 ✓ 453 X4-1
1100-207-20-000-042-0-000 Judicial Fund / Probate CC Stat	2,360.00	2,360.00 ✓ 59 X4-1
1100-207-20-000-001-0-000 Appellate Judicial System Fund	2,555.00	2,555.00 ✓ X; X3
1100-341-10-080-011-0-000 Dist Attorney BF Commission	487.50	487.50 ✓ X; X3
1100-341-10-180-002-0-000 Registry Administration Fee	2,304.30	2,304.30 ✓ X; X3
1100-207-20-000-037-0-000 Non Disclosure Fee	140.00	140.00 ✓ 82 cases X4-2
1100-361-11-000-006-0-000 Interest Earnings	15.37	15.37 ✓ X; X3
1100-207-20-000-069-0-000 State-Elec Filing Fee	16,110.00	16,110.00 ✓ X; X3
1100-341-10-180-017-0-000 County Clerk EFile Fee	7,616.00	7,616.00 ✓ X; X3
1100-341-10-180-019-0-000 County Clerk - Court Facilities	10,180.00	10,180.00 ✓ X; X3
1100-207-20-000-076-0-000 Jud. & Court Personnel	2,650.00	2,650.00 ✓ 530 cases X4-1 ✓
1100 - General Fund	141,273.17	141,273.17
1238-341-20-180-001-0-000 County Records Management	2,685.00	2,685.00 ✓ X; X1; X3-1

# Receipt Journal by Fund and Fee Code

TXHIDALGOPROD

Transaction Date Range: 10/01/2017 - 10/31/2017 Sorted by: By receipt number  
 County Clerk County Court at Law #1 County Court at Law #2 County Court at Law #4 County Court at Law #5 County Court at Law #6 County Court at Law #7 County Court at

Tills: Alejandra Zapata, Alma Navarro, Anna Smith, Bersy Sanchez, CC Adjustment, Clari:

Civil Probate or Mental Health Family

	Totals	Fee Totals
1238-341-10-180-000-0-000 Co Rec Mgmt/Preserve	5,110.00	✓ 5,110.00 ✓ X, X1, X3
1238 - County Records Management and Preservation	7,795.00	7,795.00
1200-352-10-180-001-0-000 Bond Forfeitures	5,193.75	✓ 5,193.75 ✓ X, X1, X3
1200 - Road and Bridge Countywide	5,193.75	5,193.75
1239-341-10-180-001-0-000 Court Reporter Service Fee	6,795.00	✓ 6,795.00 ✓ X, X1, X3
1239 - Court Reporter Service	6,795.00	6,795.00
1241-341-10-180-001-0-000 Courthouse Security Fund	2,581.00	✓ 2,581.00 ✓ X, X1, X3
1241 - Courthouse Security	2,581.00	2,581.00
1247-341-10-180-001-0-000 Law Library	15,855.00	✓ 15,855.00 ✓ X, X1, X3-1
1247 - Law Library Fee	15,855.00	15,855.00
1250-341-10-180-001-0-000 SCIG Probate Filing Fee	1,160.00	✓ 1,160.00 ✓ X, X1, X3-1
1250 - Supplemental Court Guardianship	1,160.00	1,160.00

53: SB cases X4.2

RECEIVED BY  
 COUNTY AUDITOR

2017 NOV 6 AM 11 10

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

October 2017 Civil Fee Testing

RMP.C was over assessed by \$5.00

Receipt	Cause	Date	Payor	File Date	RMP.C	TOTAL
2017-049255	CL-17-2384-F	10/19/2017	COMPASS BANK, AN ALABAMA BANKING CORPORATION,	6/5/2017	10.00	446.00
2017-051289	CL-14-4151-D	10/31/2017	Antonio Martinez, Jose	11/10/2014	15.00	361.00

October 2017 Probate Fee Testing

RMP.P was over assessed by \$5.00

Receipt	Cause	Date	Payor	File Date	RMF.P	TOTAL
2017-046685	P-37,530	10/4/2017	Rios, Joel Rolando, Sr.	5/12/2016	10.00	619.00
2017-051254	P-38,302	10/31/2017	Baker, Patricia L.	7/20/2017	10.00	342.00

# Receipt Journal by Fund and Fee Code

Transaction Date Range: 11/01/2017 - 11/30/2017 Sorted by: By receipt number  
 Tills: Bersy Sanchez, Iris McNameer, Ofelia Nava, EFile County Clerks Tili, Daniela Bianco, I  
 County Clerk County Court at Law #1 County Court at Law #2 County Court at Law #4 County Court at Law #5 County Court at Law #6 County Court at Law #7 County Court at

Hidalgo County Clerk

	Totals	Fee Totals
Total Receipts	164,065.53	164,065.53 X7-1 ✓
Total Adjustments Impacting Receipts	(308.00)	(308.00) X7-2 ✓
Final Fee Code Totals	163,757.53	163,757.53 X3-1, X6, X7-2 ✓
Refunds	\$ 294.00	X2-2 ✓
<b>Total Due to Treasurer</b>	<b>\$ 163,463.53</b>	X; X5-2 ✓
-Plus-City-of-Mission *Account Payment Rec. # 2017-052076	\$-268.00	
<b>-Total</b>	<b>\$-163,731.53</b>	
-Plus-City-of-Meallen *Account Payment Rec. # 2017-053521	\$-1,000.00	
<b>-Due-Treasurer</b>	<b>\$-164,731.53</b>	

2017 Civil and Probate Court Cost

2017 DEC 15 PM 1:43

For the Month of November 2017

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

*[Signature]*  
 County Clerk

December 13, 2017  
 Date

AUDITED BY: THE HIDALGO COUNTY AUDITOR'S OFFICE  
 DATE: 1/4/18 1/2/18 1/26/18

# Receipt Journal by Fund and Fee Code

Transaction Date Range 11/01/2017 - 11/30/2017 Sorted by: By receipt number  
 Tills: Bersy Sanchez,Iris McNamer,Otilia Nava,EFile County Clerks Tili,Daniela Blanco,  
 County Clerk County Court at Law #1 County Court at Law #2 County Court at Law #4 County Court at Law #5 County Court at Law #6 County Court at Law #7 County Court at

2017 DEC 15 PM 1:43

	Totals	Fee Totals
Civil Probate or Mental Health		
Fee Code Totals for All Funds	163,757.53	163,757.53
1100-341-10-180-002-0-000 County Clerk	29,797.00	✓ 29,797.00 ✓ X; X3
1100-342-10-180-001-0-000 Sheriff	4,725.00	✓ 4,725.00 ✓ X; X3-1
1100-341-10-180-001-0-000 County Judge	568.00	✓ 568.00 ✓ X; X3-1
1100-341-10-180-006-0-000 Stenographer	9,640.00	✓ 9,640.00 ✓ X; X3-1
1100-341-10-180-008-0-000 Jury - County Clerk	3,600.00	✓ 3,600.00 ✓ X; X3-1
1100-341-10-180-007-0-000 Probate Judge Education	180.00	✓ 180.00 ✓ X; X3-1
1100-207-20-000-048-0-000 Indigent Civil Legal Services	4,430.00	✓ 4,430.00 ✓ X; X3 443 X4-1
1100-207-20-000-047-0-000 Probate Indigent Legal Service	610.00	✓ 610.00 ✓ X; X3 61 X4-1
1100-207-20-000-043-0-000 Judicial Fund / Civil CC Stat	17,400.00	✓ 17,400.00 ✓ X; X3-1 435 X4-1
1100-207-20-000-055-0-000 Judicial Support Fee	18,312.00	✓ 18,312.00 ✓ X; X3-1 436 X4-1
1100-207-20-000-042-0-000 Judicial Fund / Probate CC Stat	2,440.00	✓ 2,440.00 ✓ X; X3-1 61 X4-1
1100-207-20-000-001-0-000 Appellate Judicial System Fund	2,480.00	✓ 2,480.00 ✓ X; X3
1100-341-10-080-011-0-000 Dist Attorney BF Commission	50.00	✓ 50.00 ✓ X; X3
1100-341-10-180-002-0-000 Registry Administration Fee	1,650.52	✓ 1,650.52 ✓ X; X3
1100-207-20-000-037-0-000 Non Disclosure Fee	28.00	✓ 28.00 ✓ X; X3-1 1 X4-2
1100-361-11-000-006-0-000 Interest Earnings	7.01	✓ 7.01 ✓ X; X3
1100-207-20-000-069-0-000 State-Elec Filing Fee	15,120.00	✓ 15,120.00 ✓ X; X3
1100-341-10-180-017-0-000 County Clerk EFile Fee	6,598.00	✓ 6,598.00 ✓ X; X3
1100-341-10-180-019-0-000 County Clerk - Court Facilities	9,920.00	✓ 9,920.00 ✓ X; X3
1100-207-20-000-076-0-000 Jud. & Court Personnel	2,515.00	✓ 2,515.00 ✓ X; X3-1 503.00 cases X4-1
1100 - General Fund	130,070.53	130,070.53
1236-341-20-180-001-0-000 County Records Management	2,520.00	✓ 2,520.00 ✓ X; X1; X3-1

# Receipt Journal by Fund and Fee Code

TXHIDALGOPROD

Transaction Date Range: 11/01/2017 - 11/30/2017 Sorted by: By receipt number

Tills: Bersy Sanchez, Iris McNameer, Otilia Nava, EFile County Clerks Till, Daniela Blanco, f

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

2017 DEC 15 PM 1: 43

	Totals	Fee Totals
Civil Probate or Mental Health		
1238-341-10-180-000-0-000 Co Rec Mgmt/Preserve	4,960.00	✓ 4,960.00 ✓ X; X1; X3
1238 - County Records Management and Preservation	7,480.00	7,480.00
1200-352-10-180-001-0-000 Bond Forfeitures	425.00	✓ 425.00 ✓ X; X1; X3
1200 - Road and Bridge Countywide	425.00	425.00
1239-341-10-180-001-0-000 Court Reporter Service Fee	6,540.00	✓ 6,540.00 ✓ X; X1; X3
1239 - Court Reporter Service	6,540.00	6,540.00
1241-341-10-180-001-0-000 Courthouse Security Fund	2,488.00	✓ 2,488.00 ✓ X; X1; X3
1241 - Courthouse Security	2,488.00	2,488.00
1247-341-10-180-001-0-000 Law Library	15,260.00	✓ 15,260.00 ✓ X; X1; X3-1
1247 - Law Library Fee	15,260.00	15,260.00
1250-341-10-180-001-0-000 SCIG Probate Filing Fee	1,200.00	✓ 1,200.00 ✓ X; X1; X3-1
1250 - Supplemental Court Guardianship	1,200.00	1,200.00 <span style="border: 1px solid black; padding: 2px;">60</span> ✓ X4-2
9900-000-00-000-0-000 Refunds/Overpayments Due to	294.00	✓ 294.00 ✓ X2; X3-1
9999 - Due to Others	294.00	294.00

X2

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

November 2017 Probate Fee Testing

RMP.P was over assessed by \$5.00

Receipt	Cause	Date	Payor	File Date	RMF.P	TOTAL
2017-053906	P-38,323	11/15/2017	ZUNIGA, SOFIA	8/2/2017	10.00	314.00
2017-056080	P-37,715	11/30/2017	Polvado, David Max	8/23/2016	10.00	379.00

# Receipt Journal by Fund and Fee Code

TXHIDALGOPROD

Transaction Date Range: 12/01/2017 - 12/31/2017 Sorted by: By receipt number  
 County Clerk County Court at Law #1 County Court at Law #2 County Court at Law #4 County Court at Law #5 County Court at Law #6 County Court at Law #7 County Court at

Hidalgo County Clerk

	Totals	Fee Totals
Total Receipts	129,658.02	129,658.02 X7-1 ✓
Total Adjustments Impacting Receipts	(36.00)	(36.00) X7-1 ✓
Final Fee Code Totals	129,622.02	129,622.02 X3-1, X6, X7-1 ✓
-Refunds	\$ 2.00	
Due Treasurer	\$-129,620.02	129,622.02 X; XS-1 ✓

2017 Civil and Probate Court Cost

AUDITED BY: THE HIGHLAND COUNTY AUDITOR'S OFFICE  
 DATE: 1/2/18 1/35/18 DC 1/26/18

For the Month of December 2017

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

*[Signature]*  
 County Clerk

January 12, 2018  
 Date

SO OF THE STATE OF CALIFORNIA

# Receipt Journal by Fund and Fee Code

TXHIDALGOPROD

Transaction Date Range: 12/01/2017 - 12/31/2017 Sorted by: By receipt number  
 Tills: Bersy Sanchez, Iris McNamer, Otilia Nava, EFile County Clerks Tilt, Daniela Blanco, I County Clerk County Court at Law #1 County Court at Law #2 County Court at Law #4 County Court at Law #5 County Court at Law #6 County Court at Law #7 County Court at

## Civil Probate or Mental Health

	Totals	Fee Totals
Fee Code Totals for All Funds	129,622.02	129,622.02
1100-341-10-180-002-0-000 County Clerk	22,889.00	✓ 22,889.00 ✓ X, X3
1100-342-10-180-001-0-000 Sheriff	3,425.00	✓ 3,425.00 ✓ X, X3
1100-341-10-180-001-0-000 County Judge	446.00	✓ 446.00 ✓ X, X3-1
1100-341-10-180-006-0-000 Stenographer	7,240.00	✓ 7,240.00 ✓ X, X3-1
1100-341-10-180-008-0-000 Jury - County Clerk	3,920.00	✓ 3,920.00 ✓ X, X3-1
1100-341-10-180-007-0-000 Probate Judge Education	135.00	✓ 135.00 ✓ X, X3-1
1100-207-20-000-048-0-000 Indigent Civil Legal Services	3,400.00	✓ 3,400.00 ✓ 340 ✓ X4-1
1100-207-20-000-047-0-000 Probate Indigent Legal Service	460.00	✓ 460.00 ✓ 46 ✓ X4-1
1100-207-20-000-043-0-000 Judicial Fund / Civil CC Stat	13,120.00	✓ 13,120.00 ✓ 328 ✓ X4-1
1100-207-20-000-055-0-000 Judicial Support Fee	13,818.00	✓ 13,818.00 ✓ 329 ✓ X4-1
1100-207-20-000-042-0-000 Judicial Fund / Probate CC Stat	1,840.00	✓ 1,840.00 ✓ 46 ✓ X4-1
1100-207-20-000-001-0-000 Appellate Judicial System Fund	1,870.00	✓ 1,870.00 ✓ X, X3
1100-341-10-080-011-0-000 Dist Attorney BF Commission	214.10	✓ 214.10 ✓ X, X3
1100-341-10-180-002-0-000 Registry Administration Fee	2,957.23	✓ 2,957.23 ✓ X, X3
1100-207-20-000-037-0-000 Non Disclosure Fee	28.00	✓ 28.00 ✓ 1 ✓ X4-2
1100-361-11-000-006-0-000 Interest Earnings	16.84	✓ 16.84 ✓ X, X3
1100-207-20-000-069-0-000 State-Elec Filing Fee	11,580.00	✓ 11,580.00 ✓ X, X3
1100-341-10-180-017-0-000 County Clerk EFile Fee	6,156.00	✓ 6,156.00 ✓ X, X3
1100-341-10-180-019-0-000 County Clerk - Court Facilities	7,480.00	✓ 7,480.00 ✓ X, X3
1100-207-20-000-076-0-000 Jud. & Court Personnel	1,925.00	✓ 1,925.00 ✓ 385 cases
1100 - General Fund	102,920.17	102,920.17
1238-341-20-180-001-0-000 County Records Management	1,930.00	✓ 1,930.00 ✓ X, X1, X3-1

# Receipt Journal by Fund and Fee Code

TXHIDALGOPROD

Transaction Date Range: 12/01/2017 - 12/31/2017    Sorted by: By receipt number  
 County Clerk: Bersy Sanchez, Iris McNamer, Ofilia Nava, EFile County Clerks Tili, Daniela Blanco, I  
 County Court at Law #1    County Court at Law #2    County Court at Law #4    County Court at Law #5    County Court at Law #6    County Court at Law #7    County Court at

## Civil Probate or Mental Health

	Totals	Fee Totals
1238-341-10-180-000-0-000 Co Rec Mgmt/Preserve	3,740.00	✓ 3,740.00 ✓ X; XI; X3
1238 - County Records Management and Preservation	5,670.00	5,670.00
1200-352-10-180-001-0-000 Bond Forfeitures	1,819.85	✓ 1,819.85 ✓ X; XI; X3
1200 - Road and Bridge Countywide	1,819.85	1,819.85
1239-341-10-180-001-0-000 Court Reporter Service Fee	4,935.00	✓ 4,935.00 ✓ X; XI; X3
1239 - Court Reporter Service	4,935.00	4,935.00
1241-341-10-180-001-0-000 Courthouse Security Fund	1,882.00	✓ 1,882.00 ✓ X; XI; X3
1241 - Courthouse Security	1,882.00	1,882.00
1247-341-10-180-001-0-000 Law Library	11,515.00	✓ 11,515.00 ✓ X; XI; X3-1
1247 - Law Library Fee	11,515.00	11,515.00
1250-341-10-180-001-0-000 SCIG Probate Filing Fee	880.00	✓ X; XI; X3-1 ✓ 44 ✓ X4-2
1250 - Supplemental Court Guardianship	880.00	880.00

2018 JUN 16 AM 10:06

TXHIDALGOPROD

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

December 2017 Probate Fee Testing

Receipt	Cause	Date	Payor	File Date	RMF.P	TOTAL
2017-058368	P-38,284	12/13/2017	Cardenas, Don S.	7/7/2017	10.00	288.00

# COUNTY of HIDALGO



EDINBURG, TEXAS 78539

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

March 6, 2018

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

Re: Review of the *Hidalgo County Tax Collected Reports*  
For the months of October 2017 through December 2017

Dear Mr. Villarreal:

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

### Scope:

The scope of our review was limited to collections reported by your office on the *Hidalgo County Deposit Status Report – All Locations* and the *Hidalgo County Tax Collected Reports* for the County of Hidalgo (GHD), Road District No. 2 (RD2), Road District No. 5 (RD5), Road District No. 15 (RD15), and State District (TEX) taxing entities. Our review was not designed nor intended to be a detailed study of every relevant control system, procedure, or transaction. Accordingly, the opportunities for improvement presented in this report may not be all-inclusive of areas where improvement could be made.

### Methodology:

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

- Reviewed the submittal date of the *Hidalgo County Tax Collected Reports* to the County Auditor's Office to determine if the reports and supporting documentation were received within fifteen or twenty-five days, as applicable, after the last day of the month pursuant to Tax Code §31.10 (a) and whether the reports were made under oath.
- Verified the signature on the *Hidalgo County Tax Collected Reports* to ensure that the reports were signed by an authorized signatory as documented on the "Authorized Signatories Form."
- Verified the mathematical accuracy of the *Tax Collected Reports* by footing and cross-footing the reports.
- Verified that taxes collected per the *Hidalgo County Tax Collected Reports* agreed to: 1.) total collections per *ACT's* Deposit Distribution Report (Report No. TC298-D); 2.) total deposits made with the County Treasurer; and 3.) total deposits posted to *alio's* Undistributed Receipts general ledger account.
- Verified that modifications to the tax levy per the *Hidalgo County Tax Collected Report* agreed to modifications made to the tax levy per *ACT's Tax Collector Monthly Report* (Report No. TC168) for each entity.

### HIDALGO COUNTY DISTRICT JUDGES

LUIS M. SINGLETERRY  
JUDGE, 32<sup>ND</sup> D.C.

RODOLFO DELGADO  
JUDGE, 33<sup>RD</sup> D.C.

J. R. "BOBBY" FLORES  
JUDGE, 139<sup>TH</sup> D.C.

ROSE GUERRA REYNA  
JUDGE, 206<sup>TH</sup> D.C.

JUAN R. PARTIDA  
JUDGE, 275<sup>TH</sup> D.C.

MARIO E. RAMIREZ, JR.  
JUDGE, 332<sup>ND</sup> D.C.

NOE GONZALEZ  
JUDGE, 370<sup>TH</sup> D.C.  
CVFRSFFR

LETICIA LOPEZ  
JUDGE, 369<sup>TH</sup> D.C.

L. KENO VASQUEZ  
JUDGE, 398<sup>TH</sup> D.C.

ISRAEL RAMON, JR.  
JUDGE, 430<sup>TH</sup> D.C.

RENEE R. BETANCO  
JUDGE, 449<sup>TH</sup> D.C.

- Compared the *Hamer Enterprise* Online Credit Card Payment Report to the *Hidalgo County Deposit Status Report – All Locations* to ensure all online credit card transactions received within the period in review were timely receipted.
- Compared the *Electronic Check BMI 147 Report* to the *Hidalgo County Deposit Status Report – All Locations* to ensure all online e-check transactions received within the period in review were timely receipted.
- Reviewed the *Hidalgo County Tax Collected Report* and County Treasurer receipts to determine whether collections were properly accounted and deposited with the County Treasurer in a timely manner.
- Reviewed deposits that did not agree to the *Hidalgo County Deposit Status Report – All Locations* report to determine if the shortages were replenished and/if overages were deposited to the general fund as miscellaneous revenue.
- Reviewed selected validated deposit slips to determine if the deposit composition (cash, checks, credit card payments) agreed to the total of the applicable payment method listed on the *Hidalgo County Deposit Status Report – All Locations* report.

**Conclusion:**

Total collections for the months of October 2017 through December 2017 as reported on the *Hidalgo County Tax Collected Reports* for the County of Hidalgo (GHD), Road District No. 2 (RD2), Road District No. 5 (RD5), Road District No. 15 (RD15), and State District (TEX) taxing entities were \$2,224,703.27, \$13,910,570.65, and \$75,418,485.54, respectively. Based on the results of our review, we have concluded that taxes, penalties, interest, and fees collected were generally properly accounted and reported; however, the system of internal controls for the accounting of collections requires improvement as noted in the following observations.

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.

**Observation No. 1:**

We noted that total deposits did not agree to the amount collected per the “Deposit Control” report, as follows:

- Deposits were short a total of \$426.22.
  - Net shortages totaling \$138.65 (October 2017); \$155.16 (November 2017); and \$132.41 (December 2017) were replenished with funds in the Cashier Over/Short balance sheet account.
- Deposits were over a total of \$1,303.95.
  - Net overages totaling \$50.79 (October 2017); \$1,086.39 (November 2017); and \$166.77 (December 2017) were placed in the Cashier Over/Short balance sheet account. Of the \$1,086.39 overage in the month of November, a Mission Substation cashier was over \$1,000.00. According to staff, they were not able to determine the reason the cashier was over. In addition, no one has claimed the overage.

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

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

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

**Recommendation:**

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

**HIDALGO COUNTY DISTRICT JUDGES**

LUIS M SINGLETERRY  
JUDGE, 92<sup>ND</sup> D.C.

RODOLFO DELGADO  
JUDGE, 93<sup>RD</sup> D.C.

J. R. 'BOBBY' FLORES  
JUDGE, 139<sup>TH</sup> D.C.

ROSE GUERRA REYNA  
JUDGE, 206<sup>TH</sup> D.C.

JUAN R. PARTIDA  
JUDGE, 275<sup>TH</sup> D.C.

MARIO E. RAMIREZ, JR.  
JUDGE, 312<sup>ND</sup> D.C.

NOE GONZALEZ  
JUDGE, 370<sup>TH</sup> D.C.  
OVFRSFFR

LETICIA LOPEZ  
JUDGE, 389<sup>TH</sup> D.C.

L. KENO VASQUEZ  
JUDGE, 398<sup>TH</sup> D.C.

ISRAEL RAMON JR.  
JUDGE, 430<sup>TH</sup> D.C.

RENEE R. BETANCO  
JUDGE, 449<sup>TH</sup> D.C.

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

In addition, management should conduct further research to determine the reason the Mission Substation cashier was over \$1,000.00.

**Observation No. 2:**

As of November 30, 2017, the Tax General "8003 Retained Cash/Short & Overs" balance sheet account had a balance of \$42,788.10. The "8003 Retained Cash/Short & Overs" account was used to:

1. Account for overpayments of less than \$5.00 and net cashier overages and shortages that occurred prior to October 2016; and
2. Pay tax accounts with a balance of \$5.00 or less and replenish cashier shortages.

This account has not been used since October 2016 to record such transactions; however, the balance has not been transferred to the County Treasurer's Office as miscellaneous revenue.

Pursuant to Tax Code §31.11 (c), an application for a refund must be made within three years after the date of the payment or the taxpayer waives the right to the refund. Pursuant to Attorney General Opinion DM-258, unclaimed overpayments on property taxes belong to the County once the three year period or reclamation has lapsed under section 31.11 of the Tax Code. In addition, the County Auditor's Office requires overages be remitted to the County Treasurer's Office as miscellaneous revenue.

Failure to ensure that the overpayments are transferred to the County Treasurer's Office once the three year period has lapsed results in non compliance with Tax Code §31.11. In addition, failure to ensure that overages are transferred to the County Treasurer's Office increases the risk for misuse of County funds.

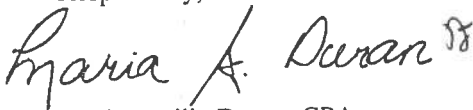
**Recommendation:**

Management should immediately transfer overpayments that have lapsed the three year period of reclamation and all the cashier overages in the "8003 Retained Cash/Short & Overs" balance sheet account to the County Treasurer as miscellaneous revenue. In addition, any new overages should immediately be transferred to County Treasurer's Office.

Please provide a written management response to the observations noted above by March 23, 2018.

If you have any questions or would like to schedule a meeting to discuss the above noted observations, please contact Abigail Guajardo, MSA, Internal Auditor II, at 318-2511 ext. 4652, Yvonne Torres, Revenue Audit Supervisor, at ext. 4642, Letty Chavez, Director of Audit Division, at 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  
Eva Mireles, Tax Office Chief of Operations  
Julio Espinosa, Property Tax Manager  
Crystal Puente, Chief Accountant

**HIDALGO COUNTY DISTRICT JUDGES**

LUIS M. SINGLETERRY  
JUDGE, 92<sup>ND</sup> D.C.

RODOLFO DELGADO  
JUDGE, 93<sup>RD</sup> D.C.

J. R. "BOBBY" FLORES  
JUDGE, 139<sup>TH</sup> D.C.

ROSE GUERRA REYNA  
JUDGE, 206<sup>TH</sup> D.C.

JUAN R. PARTIDA  
JUDGE, 275<sup>TH</sup> D.C.

MARIO E. RAMIREZ, JR.  
JUDGE, 332<sup>ND</sup> D.C.

NOE GONZALEZ  
JUDGE, 370<sup>TH</sup> D.C.  
DVFRSFFR

LETICIA LOPEZ  
JUDGE, 389<sup>TH</sup> D.C.

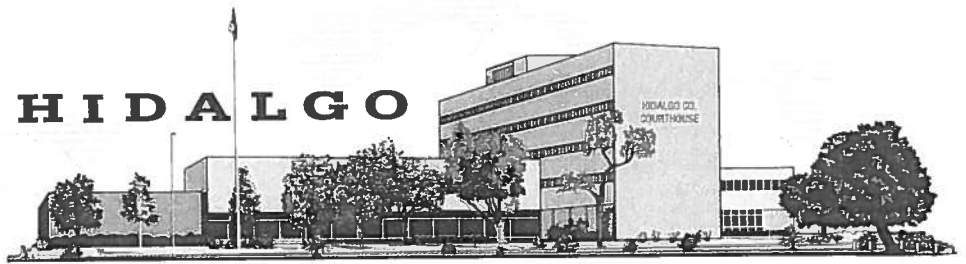
L. KENO VASQUEZ  
JUDGE, 398<sup>TH</sup> D.C.

ISRAEL RAMON, JR.  
JUDGE, 430<sup>TH</sup> D.C.

RENEE R. BETANCO  
JUDGE, 449<sup>TH</sup> 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](http://www.co.hidalgo.tx.us/auditor)



EDINBURG, TEXAS 78539

March 8, 2018

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

Re: Review of the Sheriff's Fee *Monthly Fees Reports*  
For the months of September 2017 through December 2017

Dear Sheriff Guerra:

We conducted a limited scope review of the Sheriff's Fee *Monthly Fees Reports* and supporting documentation for the months of September 2017 through December 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. 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.

### Scope:

The scope of the review was limited to collections reported by your office on the *Monthly Fees Reports* for the months of September 2017 through December 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.

### Methodology:

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

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

### Conclusion:

Total collections for the months of September 2017 through December 2017 were \$48,817.24, \$49,892.06, \$54,489.74, and \$48,157.75, respectively. Based on the results of our review, we have concluded that fees were

#### HIDALGO COUNTY DISTRICT JUDGES

LUIS M. SINGLETERRY  
JUDGE, 92<sup>ND</sup> D.C.

RODOLFO DELGADO  
JUDGE, 93<sup>RD</sup> D.C.

J. R. "BOBBY" FLORES  
JUDGE, 139<sup>TH</sup> D.C.

ROSE GUERRA REYNA  
JUDGE, 206<sup>TH</sup> D.C.

JUAN R. PARTIDA  
JUDGE, 275<sup>TH</sup> D.C.

MARIO E. RAMIREZ, JR.  
JUDGE, 332<sup>ND</sup> D.C.

NOE GONZALEZ  
JUDGE, 370<sup>TH</sup> D.C.  
OVERSEER

LETICIA LOPEZ  
JUDGE, 385<sup>TH</sup> D.C.

L. KENO VASQUEZ  
JUDGE, 398<sup>TH</sup> D.C.

ISRAEL RAMON, JR.  
JUDGE, 430<sup>TH</sup> D.C.

RENEE R. BETANC  
JUDGE, 449<sup>TH</sup> D.C.

generally properly accounted and reported. However, we noted that the system of internal controls for the collection and safeguarding of cash requires improvements as noted in the following observation.

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.

**Observation No. 1:**

We noted that the September 2017 and December 2017 *Monthly Fees Reports* were submitted 8 to 26 days after the last day of the month.

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

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

**Recommendation:**

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

Please provide a management response to the observation noted above by March 23, 2018.

If you have any questions, please contact Reynaldo Cantu III, Compliance Audit Supervisor, at 318-2511 ext. 4654, Letty Chavez, Director of Audit Division, at 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, 92<sup>ND</sup> D.C.

RODOLFO DELGADO  
JUDGE, 93<sup>RD</sup> D.C.

J. R. "BOBBY" FLORES  
JUDGE, 139<sup>TH</sup> D.C.

ROSE GUERRA REYNA  
JUDGE, 206<sup>TH</sup> D.C.

JUAN R. PARTIDA  
JUDGE, 275<sup>TH</sup> D.C.

MARIO E. RAMIREZ, JR.  
JUDGE, 332<sup>ND</sup> D.C.

NOE GONZALEZ  
JUDGE, 370<sup>TH</sup> D.C.  
OVERSEER

LETICIA LOPEZ  
JUDGE, 389<sup>TH</sup> D.C.

L. KENO VASQUEZ  
JUDGE, 398<sup>TH</sup> D.C.

ISRAEL RAMON, JR.  
JUDGE, 430<sup>TH</sup> D.C.

RENEE R. BETA  
JUDGE, 449<sup>TH</sup>

# COUNTY HIDALGO

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



EDINBURG, TEXAS 78539

March 9, 2018

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 Reports* and Supporting Documentation  
For the months of October 2017 through December 2017

Dear Commissioner Cantu:

We conducted a limited scope review of the Precinct 2 Sanitation Program *Monthly Fees Reports* and supporting documentation for the months of October 2017 through December 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. 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.

#### Scope:

The scope of the review was limited to collections reported by your office on the *Monthly Fees Reports* for the months of October 2017 through December 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.

#### Methodology:

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

- Reviewed the submittal date of the *Monthly Fees Reports* to the County Auditor's Office to determine if the reports and supporting documentation were received within five days after the last day of the month pursuant to Local Government Code §114.001 (b).
- Verified the signature on the *Monthly Fees Reports* to ensure that the reports were signed by an authorized signatory as documented on the "Authorized Signatories Form."
- Verified the mathematical accuracy of the *Monthly Fees Reports* by footing and cross-footing the reports.
- Reviewed receipts issued to determine if proper fee amounts were collected and reported.
- Verified that receipts and permits issued followed a sequential order.
- Verified that procedures for voided receipts and voided permits were properly followed.
- Reviewed *Cashier's Daily Close-out Reports/Daily Remittance Forms (Close-out Reports)* to determine if fees collected were properly accounted and deposited with the financial institution on a daily basis.
- Verified that the collections per the *Monthly Fees Reports* agreed to: 1.) total receipts issued by the Precinct; 2.) total deposits made with the financial institution; and 3.) total receipts issued by the County Treasurer.
- Reviewed receipts issued, *Close-out Reports*, and the *Monthly Fees Reports* to verify proper completion.

#### HIDALGO COUNTY DISTRICT JUDGES

LUIS M. SINGLETERRY  
JUDGE, 92<sup>ND</sup> D.C.

RODOLFO DELGADO  
JUDGE, 93<sup>RD</sup> D.C.

J. R. "BOBBY" FLORES  
JUDGE, 139<sup>TH</sup> D.C.

ROSE GUERRA REYNA  
JUDGE, 206<sup>TH</sup> D.C.

JUAN R. PARTIDA  
JUDGE, 275<sup>TH</sup> D.C.

MARIO E. RAMIREZ, JR.  
JUDGE, 332<sup>ND</sup> D.C.

NOE GONZALEZ  
JUDGE, 370<sup>TH</sup> D.C.  
OVERSEER

LETICIA LOPEZ  
JUDGE, 389<sup>TH</sup> D.C.

L. KENO VASQUEZ  
JUDGE, 398<sup>TH</sup> D.C.

ISRAEL RAMON, JR.  
JUDGE, 430<sup>TH</sup> D.C.

RENEE R. BETANCOURT  
JUDGE, 449<sup>TH</sup> D.C.

**Conclusion:**

Total collections for the months of October 2017 through December 2017 were \$6,350.00, \$5,400.00, and \$5,400.00, respectively. Based on the results of our review, we have concluded that fees were generally properly accounted and reported. However, we noted that the system of internal controls for the collection and safeguarding of cash requires improvements as noted in the following observation.

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.

**Observation No. 1:**

We noted that the November 8, 2018 deposit was over \$25.00. According to staff, the \$25.00 was the change fund that was deposited, in error. The funds were replenished with the November 13, 2018 collections.

The County Auditor's Office requires cash receipts to be deposited intact on a daily basis. In addition, prior to making a deposit, the employee preparing the deposit must confirm that the amount recorded on the deposit slip agrees to the total amount collected. Any variances must be documented on the *Close-out Report*.

Failure to ensure that the amount recorded on the deposit slip agrees to the total amount collected may result in the loss of County funds.

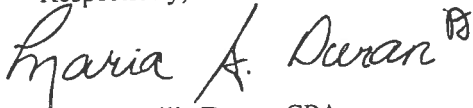
**Recommendation:**

Management should ensure that the employee preparing the deposit confirms that the amount recorded on the deposit slip agrees to the total amount collected.

Please provide a management response to the observation noted above by March 23, 2018.

If you have any questions, please contact Reynaldo Cantu III, Compliance Audit Supervisor, at 318-2511 ext. 4654, Letty Chavez, Director of Audit Division, at ext. 4651, Linda Fong, First Assistant Auditor, 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, 92<sup>ND</sup> D.C.

RODOLFO DELGADO  
JUDGE, 93<sup>RD</sup> D.C.

J. R. "BOBBY" FLORES  
JUDGE, 139<sup>TH</sup> D.C.

ROSE GUERRA REYNA  
JUDGE, 206<sup>TH</sup> D.C.

JUAN R. PARTIDA  
JUDGE, 275<sup>TH</sup> D.C.

MARIO E. RAMIREZ, JR.  
JUDGE, 332<sup>ND</sup> D.C.

NOE GONZALEZ  
JUDGE, 370<sup>TH</sup> D.C.  
OVERSEER

LETICIA LOPEZ  
JUDGE, 389<sup>TH</sup> D.C.

L. KENO VASQUEZ  
JUDGE, 398<sup>TH</sup> D.C.

ISRAEL RAMON, JR.  
JUDGE, 430<sup>TH</sup> D.C.

RENEE R. BETANCO  
JUDGE, 449<sup>TH</sup>

# 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](http://www.co.hidalgo.tx.us/auditor)



EDINBURG, TEXAS 78539

March 13, 2018

The Honorable Jose 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 Reports* and Supporting Documentation  
For the months of November 2017 and December 2017

Dear Commissioner Flores:

We conducted a limited scope review of the Precinct 3 Sanitation Program *Monthly Fees Reports* and supporting documentation for the months of November 2017 and December 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. 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.

### Scope:

The scope of the review was limited to collections reported by your office on the *Monthly Fees Reports* for the months of November 2017 and December 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.

### Methodology:

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

- Reviewed the submittal date of the *Monthly Fees Reports* to the County Auditor's Office to determine if the reports and supporting documentation were received within five days after the last day of the month pursuant to Local Government Code §114.001 (b).
- Verified the signature on the *Monthly Fees Reports* to ensure that the reports were signed by an authorized signatory as documented on the "Authorized Signatories Form."
- Verified the mathematical accuracy of the *Monthly Fees Reports* by footing and cross-footing the reports.
- Reviewed receipts issued to determine if proper fee amounts were collected and reported.
- Verified that receipts and permits issued followed a sequential order.
- Verified that procedures for voided receipts and voided permits were properly followed.
- Reviewed *Cashier's Daily Close-out Reports/Daily Remittance Forms (Close-out Reports)* to determine if fees collected were properly accounted and deposited with the financial institution on a daily basis.
- Verified that the collections per the *Monthly Fees Reports* agreed to: 1.) total receipts issued by the Precinct; 2.) total deposits made with the financial institution; and 3.) total receipts issued by the County Treasurer.
- Verified that the *Close-out Reports* and *Monthly Fees Reports* were properly completed.

### HIDALGO COUNTY DISTRICT JUDGES

LUIS M. SINGLETERRY  
JUDGE, 92<sup>ND</sup> D.C.

RODOLFO DELGADO  
JUDGE, 93<sup>RD</sup> D.C.

J. R. "BOBBY" FLORES  
JUDGE, 138<sup>TH</sup> D.C.

ROSE GUERRA REYNA  
JUDGE, 206<sup>TH</sup> D.C.

JUAN R. PARTIDA  
JUDGE, 275<sup>TH</sup> D.C.

MARIO E. RAMIREZ, JR.  
JUDGE, 332<sup>ND</sup> D.C.

NOE GONZALEZ  
JUDGE, 370<sup>TH</sup> D.C.  
OVERSEER

LETICIA LOPEZ  
JUDGE, 389<sup>TH</sup> D.C.

L. KENO VASQUEZ  
JUDGE, 398<sup>TH</sup> D.C.

ISRAEL RAMON, JR.  
JUDGE, 430<sup>TH</sup> D.C.

RENEE R. BETANCOURT  
JUDGE, 449<sup>TH</sup> D.C.

**Conclusion:**

Total collections for the months of November 2017 and December 2017 were \$38,325.00 and \$31,600.00, 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.

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.

**Observation No. 1**

We noted that the "Void Permit Log" was not being properly completed. The individual signing under the column "Supervisors Signature of Approval" on the "Void Permit Log" is not listed as an authorized signatory for voids on the Authorized Signatories form submitted to the Auditor's Office.

In addition, we noted cashiers continue to reactivate previously voided permits in the Solid Waste Disposal Program. Precinct 3 staff was unable to provide an explanation for reactivating void permits in the Solid Waste Disposal Program and noted that cashiers would be informed that voided permits should not be reactivated.

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 constituents; and cashiers are not allowed to reactivate a void permit may result in the loss of County revenue.

**Recommendation:**

Management should ensure that the "Void Permit Log" is properly completed, and that all void permits are approved by a supervisor prior to voiding a permit. In addition, management should ensure all void/reissued permits are consistently documented and approved on the "Void Permit Log" and cashiers are prohibited from reactivating a void permit. Management should request the assistance from the Information Technology Department to ensure that cashiers are restricted from reactivating voided permits in the Solid Waste Disposal System. At a minimum, the procedures noted above should be implemented.

**Observation No. 2:**

We noted that when replacement permits are issued due to the constituent having purchased a new vehicle or switched vehicle, the vehicle information was not updated in the Solid Waste Disposal Program. Precinct 3 staff was unable to provide an explanation as to why the updated vehicle information was not entered in the Solid Waste Disposal Program and noted that cashiers would be informed that the updated vehicle information needs to be entered in the Solid Waste Disposal Program

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 constituent not being allowed to enter the collection station since the permit is not active in the Solid Waste Disposal Program.

**HIDALGO COUNTY DISTRICT JUDGES**

LUIS M. SINGLETERRY  
JUDGE, 92<sup>ND</sup> D.C.

RODOLFO DELGADO  
JUDGE, 93<sup>RD</sup> D.C.

J. R. "BOBBY" FLORES  
JUDGE, 139<sup>TH</sup> D.C.

ROSE GUERRA REYNA  
JUDGE, 206<sup>TH</sup> D.C.

JUAN R. PARTIDA  
JUDGE, 275<sup>TH</sup> D.C.

MARIO E. RAMIREZ, JR.  
JUDGE, 332<sup>ND</sup> D.C.

NOE GONZALEZ  
JUDGE, 370<sup>TH</sup> D.C.  
OVERSEER

LETICIA LOPEZ  
JUDGE, 389<sup>TH</sup> D.C.

L. KENO VASQUEZ  
JUDGE, 398<sup>TH</sup> D.C.

ISRAEL RAMON, JR.  
JUDGE, 430<sup>TH</sup> D.C.

RENEE R. BETANC  
JUDGE, 448<sup>TH</sup> D.C.

**Recommendation:**

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

**Observation No. 3:**

We noted that permit numbers 49455 and 49531, issued to user 13 in the month of November, and permit numbers 49947 and 50057, issued to user 47 in the month of December were out of sequence and unaccounted for. Precinct 3 staff was unable to provide an explanation for the missing permits.

In addition, permit number 41864, issued to user 13, was reported missing and unaccounted for during the month of March 2017. The permit was turned in by a constituent in November 2017 since the permit was not scanning. Permit number 49649 was issued to replace permit 41864 at no cost. A replacement permit should not have been issued to the constituent since permit number 41864 was reported missing and never paid for.

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. Moreover, prior to replacing a permit, the cashiers should verify that the permit is in the Solid Waste Disposal System and not reported missing and unaccounted for. A missing and unaccounted permit should not be replaced until the constituent provides proof of payment.

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

**Recommendation:**

Management should ensure that permits are properly accounted and safeguarded. At a minimum, the procedures noted above should be implemented. The unaccounted permits should also be voided in the Solid Waste Disposal Application Program and \$100.00 for the missing permits should be replenished and deposited with the County Treasurer. In addition, \$25.00 for permit number 49649 should also be replenished and deposited with the County Treasurer.

Furthermore, we noted that shortages and missing permits totaling \$715.00 (shortages of \$25.00, \$10.00, and \$5.00 on January 8, 2016, January 11, 2016, and February 24, 2016, respectively, and 27 missing permits between January 2016 and October 2017 totaling \$650.00) have not been replenished and deposited with the County Treasurer, as previously requested by the County Auditor's Office. The \$840.00 should be immediately deposited with the County Treasurer.

**Observation No. 4:**

We noted that employees are not entering permit numbers in the Solid Waste Disposal Program when issuing replacement permits. During the months of November and December, permit numbers 49582 and 49824 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 44708 and 34168, respectively. Subsequently, permit number 49582 was entered in the Solid Waste Disposal Program; however, permit 34168 (replaced by 49824) expired on March 4, 2018 without any corrections in the system. The cashier made a note in the system to correct the permit number if the constituent renewed the permit.

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

Failure to ensure that employees are entering accurate 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.

**HIDALGO COUNTY DISTRICT JUDGES**

LUIS M. SINGLETERRY  
JUDGE, 92<sup>ND</sup> D.C.

ROOOLFO DELGADO  
JUDGE, 93<sup>RD</sup> D.C.

J. R. "BOBBY" FLORES  
JUDGE, 139<sup>TH</sup> D.C.

ROSE GUERRA REYNA  
JUDGE, 206<sup>TH</sup> D.C.

JUAN R. PARTIDA  
JUDGE, 275<sup>TH</sup> D.C.

MARIO E. RAMIREZ, JR.  
JUDGE, 332<sup>ND</sup> D.C.

NOE GONZALEZ  
JUDGE, 370<sup>TH</sup> D.C.  
OVERSEER

LETICIA LOPEZ  
JUDGE, 389<sup>TH</sup> D.C.

L. KENO VASQUEZ  
JUDGE, 398<sup>TH</sup> D.C.

ISRAEL RAMON, JR.  
JUDGE, 430<sup>TH</sup> D.C.

RENEE R. BETANI  
JUDGE, 448<sup>TH</sup> D.C.

Honorable Joe M. Flores  
March 13, 2018  
Page 4 of 4

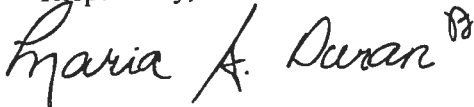
**Recommendation:**

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

Please provide a management response to the observations noted above by March 23, 2018.

If you have any questions regarding the requested information, please do not hesitate to call Reynaldo Cantu III, Compliance Audit Supervisor, at 318-2511, ext 4654, Letty Chavez, Director of Audit Division, 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: Valde Guerra, County Executive Officer



HIDALGO COUNTY DISTRICT JUDGES

LUIS M. SINGLETERRY  
JUDGE, 92<sup>ND</sup> D.C.

RODOLFO DELGADO  
JUDGE, 93<sup>RD</sup> D.C.

J. R. "BOBBY" FLORES  
JUDGE, 139<sup>TH</sup> D.C.

ROSE GUERRA REYNA  
JUDGE, 206<sup>TH</sup> D.C.

JUAN R. PARTIDA  
JUDGE, 275<sup>TH</sup> D.C.

MARIO E. RAMIREZ, JR.  
JUDGE, 332<sup>ND</sup> D.C.

NOE GONZALEZ  
JUDGE, 370<sup>TH</sup> D.C.  
OVERSEER

LETICIA LOPEZ  
JUDGE, 389<sup>TH</sup> D.C.

L. KENO VASQUEZ  
JUDGE, 398<sup>TH</sup> D.C.

ISRAEL RAMON, JR.  
JUDGE, 430<sup>TH</sup> D.C.

RENEE R. BETT  
JUDGE, 449<sup>TH</sup>

# COUNTY of HIDALGO



EDINBURG, TEXAS 78539

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

March 6, 2018

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

Re: Review of *Monthly Fees Report* and Supporting Documentation  
For the Month of January 2018

Dear Ms. Ramon:

We have conducted a limited scope review of the *Monthly Fees Report (Monthly Report)* and supporting documentation for the month of January 2018 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. 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.

### Scope:

The scope of our review was limited to collections reported by your office on the *Monthly Report* for the month of January 2018. 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.

### Methodology:

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

- Reviewed the submittal date of the *Monthly Report* to the County Auditor's Office to determine if the report and supporting documentation were received within 5 days after the last day of the month pursuant to Local Government Code §114.001 (b).
- Verified the signature on the *Monthly Report* to ensure that the report was signed by an authorized signatory as documented on the "Authorized Signatories Form."
- Verified the mathematical accuracy of the *Monthly Report* by footing and cross-footing the report.
- Reviewed receipts issued to determine if fees were allocated and reported in the proper amounts.
- Verified that procedures for voided receipts were properly followed.
- Verified that collections per the *Monthly Report* agreed to: 1.) total deposits made with the County Treasurer and 2.) total deposits posted to *Alio's* Undistributed Receipts general ledger account.
- Reviewed *Cashier's Daily Close-out Reports/Daily Remittance Reports (Close-out Reports)* and County Treasurer receipts to determine whether collections were properly accounted and deposited with the County Treasurer on a timely basis.

---

#### HIDALGO COUNTY DISTRICT JUDGES

LUIS M. SINGLETERRY  
JUDGE, 52<sup>ND</sup> D.C.

RODOLFO DELGADO  
JUDGE, 93<sup>RD</sup> D.C.

J. R. "BOBBY" FLORES  
JUDGE, 139<sup>TH</sup> D.C.

ROSE GUERRA REYNA  
JUDGE, 206<sup>TH</sup> D.C.

JUAN R. PARTIDA  
JUDGE, 275<sup>TH</sup> D.C.

MARIO E. RAMIREZ, JR.  
JUDGE, 332<sup>ND</sup> D.C.

NOE GONZALEZ  
JUDGE, 370<sup>TH</sup> D.C.  
OVERSEER

LETICIA LOPEZ  
JUDGE, 389<sup>TH</sup> D.C.

L. KENO VASQUEZ  
JUDGE, 398<sup>TH</sup> D.C.

ISRAEL RAMON, JR.  
JUDGE, 430<sup>TH</sup> D.C.

RENEE R. BETANCOURT  
JUDGE, 449<sup>TH</sup> D.C.

Ms. Yvonne Ramon  
March 6, 2018  
Page 2 of 2

- Reviewed receipts issued to verify proper completion and issuance in sequential order.
- Reviewed *Close-out Reports* to verify proper completion.

**Conclusion:**

Total collections for the month of January 2018 were \$52,088.44. Based on the results of our review, we have concluded that fees were generally properly accounted and reported.

If you have any questions, please contact Araceli A. Guillen, Internal Auditor I, at (956) 318-2511 ext. 4649, Yvonne Torres, Revenue Audit Supervisor, at ext. 4642, Letty Chavez, Director of Audit Division, at 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, 92<sup>ND</sup> D.C.

RODOLFO DELGADO  
JUDGE, 93<sup>RD</sup> D.C.

J. R. "BOBBY" FLORES  
JUDGE, 139<sup>TH</sup> D.C.

ROSE GUERRA REYNA  
JUDGE, 206<sup>TH</sup> D.C.

JUAN R. PARTIDA  
JUDGE, 275<sup>TH</sup> D.C.

MARIO E. RAMIREZ, JR.  
JUDGE, 332<sup>ND</sup> D.C.

NOE GONZALEZ  
JUDGE, 370<sup>TH</sup> D.C.  
OVERSEER

LETICIA LOPEZ  
JUDGE, 389<sup>TH</sup> D.C.

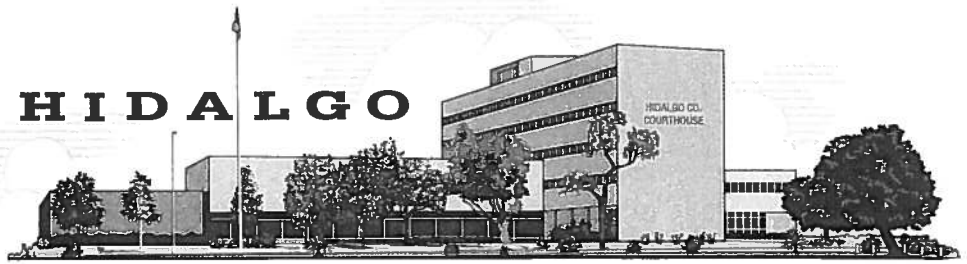
L. KENO VASQUEZ  
JUDGE, 398<sup>TH</sup> D.C.

ISRAEL RAMON, JR.  
JUDGE, 430<sup>TH</sup> D.C.

RENEE R. BETANCOURT  
JUDGE, 449<sup>TH</sup> 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](http://www.co.hidalgo.tx.us/auditor)



EDINBURG, TEXAS 78539

February 23, 2018

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 ended October 31, 2017 through December 31, 2017

Dear Sheriff Guerra:

We conducted a limited scope review of the Sheriff's Investigation Fund financial statements for the months ended October 31, 2017 through December 31, 2017 pursuant to Local Government Code §112.006 (a), §115.001, §115.002 (b), and §115.901. The objective of the review was to obtain limited assurance that the financial statements are free from material misstatements.

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

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

If you have any questions, please contact Corina Martinez, Internal Auditor I, at 318-2511 ext. 4624, Reynaldo Cantu III, Compliance Audit Supervisor, at ext 4654, Letty Chavez, Director of Audit Division, 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: Valde Guerra, County Executive Officer

## HIDALGO COUNTY DISTRICT JUDGES

LUIS N SINGLETERRY  
JUDGE, 92<sup>ND</sup> D.C.

RODOLFO DELGADO  
JUDGE, 93<sup>RD</sup> D.C.

J. R. "BOBBY" FLORES  
JUDGE, 139<sup>TH</sup> D.C.

ROSE GUERRA REYNA  
JUDGE, 206<sup>TH</sup> D.C.

JUAN R. PARTIDA  
JUDGE, 275<sup>TH</sup> D.C.

MARIO E. RAMIREZ, JR.  
JUDGE, 332<sup>ND</sup> D.C.

NOE GONZALEZ  
JUDGE, 370<sup>TH</sup> D.C.  
OVERSEER

LETICIA LOPEZ  
JUDGE, 389<sup>TH</sup> D.C.

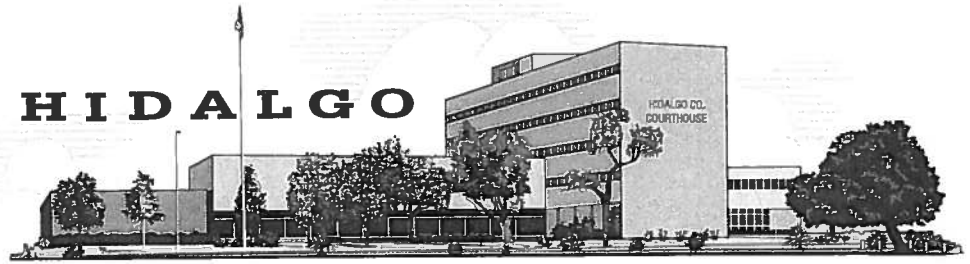
L. KENO VASQUEZ  
JUDGE, 398<sup>TH</sup> D.C.

ISRAEL RAMON, JR.  
JUDGE, 430<sup>TH</sup> D.C.

RENEE R. BETANCOI  
JUDGE, 449<sup>TH</sup> 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](http://www.co.hidalgo.tx.us/auditor)



EDINBURG, TEXAS 78539

February 23, 2018

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 October 31, 2017 through December 31, 2017

Dear Sheriff Guerra:

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

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

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

If you have any questions, please contact Reynaldo Cantu III, Compliance Audit Supervisor, at 318-2511, ext 4654, Letty Chavez, Director of Audit Division, 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: Valde Guerra, County Executive Officer

## HIDALGO COUNTY DISTRICT JUDGES

LUIS M. SINGLETERRY  
JUDGE, 52<sup>ND</sup> D.C.

RODOLFO DELGADO  
JUDGE, 53<sup>RD</sup> D.C.

J. R. "BOBBY" FLORES  
JUDGE, 139<sup>TH</sup> D.C.

ROSE GUERRA REYNA  
JUDGE, 206<sup>TH</sup> D.C.

JUAN R. PARTIDA  
JUDGE, 275<sup>TH</sup> D.C.

MARIO E. RAMIREZ, JR.  
JUDGE, 332<sup>ND</sup> D.C.

NOE GONZALEZ  
JUDGE, 370<sup>TH</sup> D.C.  
OVERSEER

LETICIA LOPEZ  
JUDGE, 389<sup>TH</sup> D.C.

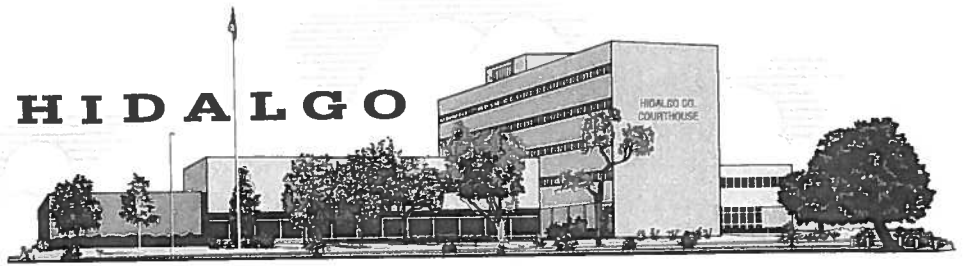
L. KENO VASQUEZ  
JUDGE, 398<sup>TH</sup> D.C.

ISRAEL RAMON, JR.  
JUDGE, 438<sup>TH</sup> D.C.

RENEE R. BETANCOU  
JUDGE, 449<sup>TH</sup> 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](http://www.co.hidalgo.tx.us/auditor)



EDINBURG, TEXAS 78539

March 12, 2018

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

Re: Review of the H.B. 65 Financial Statements  
For the months ended September 30, 2017 through December 31, 2017

Dear Mr. Rodriguez:

We conducted a limited scope review of the H.B. 65 financial statements for the months ended September 30, 2017 through December 31, 2017 pursuant to Local Government Code §112.006 (b), §115.001, §115.002 (b) and §115.901. The objective of the review was to obtain limited assurance that the financial statements are free from material misstatements.

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

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

If you have any questions, please contact Reynaldo Cantu III, Compliance Audit Supervisor, at 318-2511, ext. 4654, or Letty Chavez, Director of Audit Division, 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: Rosalinda Cantu, Human Resources Coordinator, District Attorney's Office



## HIDALGO COUNTY DISTRICT JUDGES

LUIS M SINGLETERRY  
JUDGE, 92<sup>ND</sup> D.C.

RODOLFO DELGADO  
JUDGE, 93<sup>RD</sup> D.C.

J. R. "BOBBY" FLORES  
JUDGE, 139<sup>TH</sup> D.C.

ROSE GUERRA REYNA  
JUDGE, 206<sup>TH</sup> D.C.

JUAN R. PARTIDA  
JUDGE, 275<sup>TH</sup> D.C.

MARIO E. RAMIREZ, JR.  
JUDGE, 332<sup>ND</sup> D.C.

NOE GONZALEZ  
JUDGE, 370<sup>TH</sup> D.C.  
OVERSEER

LETICIA LOPEZ  
JUDGE, 389<sup>TH</sup> D.C.

L. KENO VASQUEZ  
JUDGE, 398<sup>TH</sup> D.C.

ISRAEL RAMON, JR.  
JUDGE, 430<sup>TH</sup> D.C.

RENEE R. BETANCOURT  
JUDGE, 449<sup>TH</sup> 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](http://www.co.hidalgo.tx.us/auditor)



EDINBURG, TEXAS 78539

March 12, 2018

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

Re: Review of the HIDTA Financial Statements  
For the months ended September 30, 2017 through December 31, 2017

Dear Mr. Rodriguez:

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

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

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

If you have any questions, please contact Reynaldo Cantu III, Compliance Audit Supervisor, at 318-2511 ext. 4654, Letty Chavez, Director of Audit Division, at 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" with a small flourish at the end.

Maria Arcilia Duran, CPA  
Hidalgo County Auditor

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

## HIDALGO COUNTY DISTRICT JUDGES

LUIS M SINGLETERRY  
JUDGE, 92<sup>ND</sup> D.C.

RODOLFO DELGADO  
JUDGE, 93<sup>RD</sup> D.C.

J R "BOBBY" FLORES  
JUDGE, 139<sup>TH</sup> D.C.

ROSE GUERRA REYNA  
JUDGE, 206<sup>TH</sup> D.C.

JUAN R. PARTIDA  
JUDGE, 275<sup>TH</sup> D.C.

MARIO E. RAMIREZ, JR.  
JUDGE, 332<sup>ND</sup> D.C.

NCE GONZALEZ  
JUDGE, 370<sup>TH</sup> D.C.  
OVERSEER

LETICIA LOPEZ  
JUDGE, 389<sup>TH</sup> D.C.

L. KENO VASQUEZ  
JUDGE, 398<sup>TH</sup> D.C.

ISRAEL RAMON, JR.  
JUDGE, 430<sup>TH</sup> D.C.

RENEE R. BETANCOURT  
JUDGE, 449<sup>TH</sup> 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](http://www.co.hidalgo.tx.us/auditor)



EDINBURG, TEXAS 78539

March 8, 2018

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

Ref: Review of *Criminal Fees Monthly Reports* and Supporting Documentation  
For the months of July 2017 through December 2017

Dear Mr. Guajardo:

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

### Scope:

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

### Methodology:

In planning and performing our review, we reviewed applicable fines, fees, and court cost statutes and schedules. The following procedures were also performed:

- Reviewed the submittal date of the *Monthly Reports* to the County Auditor's Office to determine if the reports and supporting documentation were received within five days after the last day of the month pursuant to Local Government Code § 114.001 (b).
- Verified the signature on the *Monthly Reports* to ensure that the reports were signed by an authorized signatory as documented on the "Authorized Signatories Form."
- Verified the mathematical accuracy of the *Monthly Reports* by footing and cross-footing the reports.
- Verified that procedures for voided receipts were properly followed.
- Verified that collections per the *Monthly Reports* agreed to: 1.) total receipts issued *per Odyssey's* Receipt Journal Report, 2.) total collections per *Odyssey's* Fee Distribution Report, 3.) total deposits made with the County Treasurer, and 4.) total deposits posted to *alio's* Undistributed Receipts general ledger account.
- Verified that jail time ordered to be served by the defendant as stated on the Judgment Order agrees to the jail time reported on the Sheriff's "D" Monthly Report.
- Verified the sequence of receipts per the *Monthly Reports* agreed to *Odyssey's* Receipt Journal Report. In addition, verified that receipts followed sequential order.
- Reviewed randomly selected receipts to determine if fines, fees, and court cost were allocated and reported in the proper amounts.

### HIDALGO COUNTY DISTRICT JUDGES

LUIS M. SINGLETERRY  
JUDGE, 92<sup>ND</sup> D C

RODOLFO DELGADO  
JUDGE, 93<sup>RD</sup> D C

J. R. "BOBBY" FLORES  
JUDGE, 139<sup>TH</sup> D C

ROSE GUERRA REYNA  
JUDGE, 206<sup>TH</sup> D C

JUAN R. PARTIDA  
JUDGE, 275<sup>TH</sup> D C

MARCO E. RAMIREZ, JR.  
JUDGE, 332<sup>ND</sup> D C

NOE GONZALEZ  
JUDGE, 370<sup>TH</sup> D C  
OVERSEER

LETICIA LOPEZ  
JUDGE, 389<sup>TH</sup> D C

L. KENO VASQUEZ  
JUDGE, 398<sup>TH</sup> D C

ISRAEL RAMON, JR.  
JUDGE, 430<sup>TH</sup> D C

RENEE R. BETANCOUR  
JUDGE, 449<sup>TH</sup> D C

- Reviewed *Cashier's Daily Fund Reports* and bank deposit slips to verify proper completion and accuracy.
- Reviewed *Revenue Remittance Reports* and County Treasurer receipts to determine if fees collected were deposited with the County Treasurer in a timely manner.
- Reviewed receipts, *Revenue Remittance Reports*, *Monthly Reports*, and mail logs to verify proper completion.
- Reviewed randomly selected validated deposit slips to determine if the deposit composition (cash, checks, credit card, etc.) agreed to the applicable payment method listed on the receipts.

**Conclusion:**

Total collections for the month of July 2017 through December 2017 were \$173,847.40; \$196,999.13; \$186,311.93; \$198,253.37; \$162,545.74; \$156,309.83, respectively. Based on the results of our review, we have concluded that fines, fees, and court costs were generally properly accounted and reported; however, the system of internal controls for the accounting and reporting of fines, fees, and court costs requires improvement as noted in the following observations.

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.

**Observation No. 1:**

We noted that 14 receipts in July 2017, 12 receipts in August 2017, 17 receipts in September 2017; 13 receipts in October 2017, 12 receipts in November 2017, and 11 receipts in December 2017 contained errors in the allocation of fines, fees, and court costs (see Exhibit A).

Some of the errors were the result of programming errors in *Odyssey* and others were due to human error. Staff was advised of the errors and the *Odyssey* programming errors (RMP and RMP<sub>r</sub>) were corrected. The adjustments resulting from human error (ADD.CC, STF, DDCF, and Local Transaction Fee) have not been completed. According to staff, due to an oversight, staff did not verify that the fines, fees, and court costs were correct prior to taking in a payment. Furthermore, the department contacted the District Attorney's Office for further assistance in the evaluation of the fees. In addition, adjustments for the months of July 2016 (19); August 2016 (24); September 2016 (18); October 2016 (32); November 2016 (24); December 2016 (18); January 2017 (48); February 2017 (70); March 2017 (69); April 2017 (25); May 2017 (27); and June 2017 (24) are still pending to be completed.

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

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

**Recommendation:**

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

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

**HIDALGO COUNTY DISTRICT JUDGES**

LUIS M. SINGLETERRY  
JUDGE, 92<sup>ND</sup> D.C.

RODOLFO DELGADO  
JUDGE, 93<sup>RD</sup> D.C.

J. R. "BOBBY" FLORES  
JUDGE, 139<sup>TH</sup> D.C.

ROSE GUERRA REYNA  
JUDGE, 208<sup>TH</sup> D.C.

JUAN R. PARTIDA  
JUDGE, 275<sup>TH</sup> D.C.

MARIO E. RAMIREZ, JR.  
JUDGE, 332<sup>ND</sup> D.C.

NOE GONZALEZ  
JUDGE, 370<sup>TH</sup> D.C.  
OVERSEER

LETICIA LOPEZ  
JUDGE, 389<sup>TH</sup> D.C.

L. KENO VASQUEZ  
JUDGE, 398<sup>TH</sup> D.C.

ISRAEL RAMON, JR.  
JUDGE, 430<sup>TH</sup> D.C.

RENEE R. BETANCOURT  
JUDGE, 445<sup>TH</sup> D.C.

**Observation No. 2:**

We noted that the July 2017, August 2017, September 2017, November 2017 and December 2017 *Monthly Reports* were submitted to the County Auditor's Office from 3 to 11 days after the fifth day following the end of the month. According to staff, attempts are made to submit the *Monthly Reports* in a timely manner; however, the submittal of the *Monthly Reports* is delayed due to heavy work load and management not being available to review, approve, and sign the *Monthly Reports*.

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

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

**Recommendation:**

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

**Observation No. 3:**

We noted that deposit slips did not include the receipt sequence for which the deposit was being made on the face of the deposit slip. According to staff, the receipt sequence is not noted on the deposit slip as department is able to generate a report that would indicate the receipts that were issued for the day.

Pursuant to the Cash Handling Guidelines, deposit slips must contain sufficient information to identify the cash receipts for which the deposit is being made. Deposit slips must include the date of deposit, receipt sequence, amount of currency and coins, a listing of check numbers and amounts, and the total dollar amount of the deposit. If it is not possible to list all the checks collected, copies of the checks must be maintained and attached to the Close-out Report. The information on the deposit slip creates an audit trail that assists in the review of the financial transactions.

Failure to ensure that the deposit slips contain the receipt sequence may increase the risk that discrepancies between receipts and deposits are not discovered in a timely manner.

**Recommendation:**

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

**Observation No. 4:**

We noted that the *Hidalgo County Clerk Void/Adjustment Sheet* for 3 of 31 receipts voided during the month of July were not submitted along with the monthly report. According to staff, the *Hidalgo County Clerk Void/Adjustment Sheets* were inadvertently not submitted.

The County Auditor's Office requires that if a receipt is voided, an *Hidalgo County Clerk Void/Adjustment Sheet* containing the date of the void, the signature of the clerk, the signature of the supervisor approving the void, the reason for the void, and the new receipt number, if applicable, along with all copies of the voided receipt securely attached together be submitted to the County Auditor's Office.

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

**Recommendation:**

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

Please provide written management responses to the observations noted above by March 23, 2018.

---

**HIDALGO COUNTY DISTRICT JUDGES**

LUIS M. SINGLETERRY  
JUDGE, 92<sup>ND</sup> D.C.

RODOLFO DELGADO  
JUDGE, 93<sup>RD</sup> D.C.

J. R. "BOBBY" FLORES  
JUDGE, 139<sup>TH</sup> D.C.

ROSE GUERRA REYNA  
JUDGE, 206<sup>TH</sup> D.C.

JUAN R. PARTIDA  
JUDGE, 275<sup>TH</sup> D.C.

MARIO E. RAMIREZ, JR.  
JUDGE, 312<sup>ND</sup> D.C.

NOE GONZALEZ  
JUDGE, 370<sup>TH</sup> D.C.  
OVERSEER

LETICIA LOPEZ  
JUDGE, 389<sup>TH</sup> D.C.

L. KENO VASQUEZ  
JUDGE, 398<sup>TH</sup> D.C.

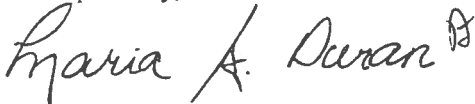
ISRAEL RAMON, JR.  
JUDGE, 430<sup>TH</sup> D.C.

RENEE R. BETANCOUR  
JUDGE, 449<sup>TH</sup> D.C.

The Honorable Arturo Guajardo Jr  
March 8, 2018  
Page 4 of 4

If you have any questions or would like to schedule a meeting to discuss the above noted observations, please contact Gricelda Quintero, Internal Auditor II, at 318-2511 ext. 4643, Yvonne Torres, Revenue Audit Supervisor, at ext. 4642, Letty Chavez, Director of Audit Division, at ext. 4651, Linda Fong, First Assistant Auditor, at ext. 4668, or me at ext. 4645.

Respectfully,



Maria Arcilia Duran, CPA, MBA  
County Auditor

Enclosures: Copy of *Criminal Fees Monthly Report* and Exhibit

cc: Valde Guerra, County Executive Officer

---

**HIDALGO COUNTY DISTRICT JUDGES**

LUIS M. SINGLETERRY  
JUDGE, 92<sup>ND</sup> D.C.

RODOLFO DELGADO  
JUDGE, 93<sup>RD</sup> D.C.

J. R. "BOBBY" FLORES  
JUDGE, 1139<sup>TH</sup> D.C.

ROSE GUERRA REYNA  
JUDGE, 206<sup>TH</sup> D.C.

JUAN R. PARTIDA  
JUDGE, 275<sup>TH</sup> D.C.

MARIO E. RAMIREZ, JR.  
JUDGE, 332<sup>ND</sup> D.C.

NOE GONZALEZ  
JUDGE, 370<sup>TH</sup> D.C.  
OVERSEER

LETICIA LOPEZ  
JUDGE, 389<sup>TH</sup> D.C.

L. KENO VASQUEZ  
JUDGE, 398<sup>TH</sup> D.C.

ISRAEL RAMON, JR.  
JUDGE, 430<sup>TH</sup> D.C.

RENEE R. BETANCOU  
JUDGE, 449<sup>TH</sup> D.C.

# Receipt Journal by Fund and Fee Code

TXHIDALGOPROD

Transaction Date Range 07/01/2017 - 07/31/2017 Sorted by: By receipt number  
 Tills: CC - Daniela Blanco,CC - Jason Rohr,CC - Juan Perez,CC - Julie Gomez,CC - Syl  
 County Clerk County Court at Law #1 County Court at Law #2 County Court at Law #4 County Court at Law #5 County Court at Law #6 County Court at Law #7 County Court at

	Totals	Fee Totals
Total Receipts	174,990.40	174,990.40 X1-1
Total Adjustments Impacting Receipts	(1,143.00)	(1,143.00) X1-2
Final Fee Code Totals	173,847.40	173,847.40 X1-2; X8; X2-4; X3-1
Less Refunds:	✓ \$ 260.00	X2-1
Total : Due To Treasurer:	\$ 173,587.40	X1; X5-3
Plus Revised Dailies:		
- E-files remained in error queue-until-later-date:		\$ 6.00
- Transferred July 12th.		
- (6/2, 6/20, 6/30)		
- Total	\$ 173,593.40	
Plus manual receipt for expunged-case:		\$ 12.00
- Due-Treasurer:	\$ 173,623.40	

Hidalgo County Clerk

2017 Criminal Court Cost

For the Month of July 2017

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

*[Signature]* County Clerk Date August 8, 2017

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

9/2/17  
 3/5/17  
 9/2/17

# Receipt Journal by Fund and Fee Code

TXHIDALGOPROD

Tills: CC - Daniela Blanco,CC - Jason Rohr,CC - Juan Perez,CC - Julie Gomez,CC - Syl

Transaction Date Range: 07/01/2017 - 07/31/2017 Sorted by: By receipt number

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

## Criminal

	Totals	Fee Totals
1255-341-10-180-000-0-000 CC/DC Crl Tech - CC Fee	817.05	✓ 817.05
1255 - County and District Court Technology Fund	817.05	817.05
1225-341-10-080-000-0-000 Pre-Trial Interv Program-DA	15,252.00	✓ 15,252.00
1225 - Pre-Trial Intervention Program	15,252.00	15,252.00

✓ X; X1; X2-4; X3-1  
 ✓ X; X1; X2-4; X3

82 01 00 01 00 00 00

# Receipt Journal by Fund and Fee Code

TXHIDALGOPROD

Transaction Date Range: 07/01/2017 - 07/31/2017    Sorted by: By receipt number    Tills: CC - Daniela Blanco,CC - Jason Rohr,CC - Juan Perez,CC - Julie Gomez,CC - Syl County Clerk    County Court at Law #1    County Court at Law #2    County Court at Law #4    County Court at Law #5    County Court at Law #6    County Court at Law #7    County Court at

Criminal	Totals	Fee Totals
Fee Code Totals for All Funds	173,847.40	173,847.40
1100-341-10-180-002-0-000 County Clerk	10,157.12	✓ 8,364.21 ✓ X; X2-4; X3
1100-342-10-180-001-0-000 Sheriff	6,623.32	✓ 6,433.64 ✓ X; X2-4; X3
1100-341-10-180-006-0-000 Stenographer	4,176.41	✓ 4,176.41 ✓ X; X2-4; X3
1100-341-10-180-008-0-000 Jury - County Clerk	3.18	✓ 3.18 ✓ X; X2-4; X3
1100-207-20-000-027-0-000 Judicial & Court Person. Train	0.33	✓ 0.33 ✓ X; X2-4; X3; X4
1100-360-00-000-000-0-000 General Fund-Misc-Revenues	0.85	✓ 0.85 ✓ X; X2-4; X3; X4
1100-207-20-000-003-0-000 Criminal Justice Fees	3.35	✓ 3.35 ✓ X; X2-4; X3; X4
1100-207-20-000-005-0-000 Time Payment - State	2,241.31	✓ 2,382.97 ✓ X; X2-4; X3-1
1100-341-10-180-017-0-000 County Clerk EFile Fee	1,950.00	✓ 1,950.00 ✓ X; X2-4; X3
1100-202-00-000-019-0-000 Failure to Appear-Vendor	275.53	✓ 275.53 ✓ X; X2-4; X3
1100-202-00-000-022-0-000 Refund/Overpmt-CC	260.00	✓ 260.00 ✓ X2; X2-4; X3
1100-207-20-000-011-0-000 Law Enforcement Education	0.50	✓ 0.50 ✓ X; X2-4; X3; X4
1100-207-20-000-014-0-000 Crime Stoppers (CCP 102.013)	0.67	✓ 0.67 ✓ X; X2-4; X3; X4
1100-207-20-000-015-0-000 Consolidated Court Costs	17,331.30	✓ 17,321.95 ✓ X; X2-4; X3; X4
1100-341-10-180-006-0-000 Sheriff	11.76	✓ 3.35 ✓ X; X2-4; X3-1
1100-207-20-000-017-0-000 Crime Victims Comp Fund	18.29	✓ 11.76 ✓ X; X2-4; X3; X4
1100-207-20-000-019-0-000 Arrest -DPS	5.32	✓ 7.97 ✓ X; X2-4; X3
1100-207-20-000-020-0-000 Arrest - T.A.B.C.	2,626.40	✓ 5.32 ✓ X; X2-4; X3-1
1100-207-20-000-035-0-000 State Traffic Fee	9,183.68	✓ 2,626.40 ✓ X; X2-4; X3
1100-207-20-000-018-0-000 EMS Trauma Fund (CCP)	2,175.86	✓ 9,183.68 ✓ X; X2-4; X3
1100-207-20-000-046-0-000 Jud(CR-CC Statutory Court) to	571.04	✓ 2,175.86 ✓ X; X2-4; X3
1100-207-20-000-053-0-000 Jury Service Fund	1,113.86	✓ 571.04 ✓ X; X2-4; X3
1100-207-20-000-054-0-000 Judicial Support Fee - State		✓ 1,113.86 ✓ X; X2-4; X3

07/31/2017 01:00:00

# Receipt Journal by Fund and Fee Code

TXHIDALGOPROD

Transaction Date Range: 07/01/2017 - 07/31/2017 Sorted by: By receipt number  
 Tills: CC - Daniela Blanco,CC - Jason Rohr,CC - Juan Perez,CC - Julie Gomez,CC - Syl  
 County Clerk County Court at Law #1 County Court at Law #2 County Court at Law #4 County Court at Law #5 County Court at Law #6 County Court at Law #7 County Court at

Criminal	Totals	Fee Totals
1100-207-20-000-058-0-000 Drug Court Fee - State (CCP)	5,784.18	✓ 5,784.18 ✓ X, X2-4, X3
1100-207-20-000-059-0-000 Indigent Defense Representation	412.38	✓ 412.38 ✓ X, X2-4, X3
1100-207-20-000-061-0-000 Moving Violation Fee	8.86	✓ 8.86 ✓ X, X2-4, X3
1100-207-20-000-066-0-000 Failure to Appear-State	918.59	✓ 918.59 ✓ X, X2-4, X3
1100-207-20-000-072-0-000 Elec Filing Fee - CR-CC to State	994.40	✓ 994.40 ✓ X, X2-4, X3
1100-341-10-140-051-0-000 Tax A/C Scofflaw - CC	1,057.72	✓ 1,057.72 ✓ X, X2-4, X3
1100-341-10-180-003-0-000 CC Time Payment 10%	731.71	✓ 476.59 ✓ X, X2-4, X3-1
1100-341-10-180-004-0-000 CC - Admin Transaction Fee	1,908.00	✓ 1,908.00 ✓ X, X2-4, X3-1
1100-341-10-180-009-0-000 CC - DA Fees	3,594.73	✓ 3,594.73 ✓ X, X2-4, X3
1100-341-10-180-012-0-000 CC - Jud. Support Fee (CR)	123.76	✓ 123.76 ✓ X, X2-4, X3
1100-341-10-180-016-0-000 CC - FTA - Admin Fee	183.73	✓ 183.73 ✓ X, X2-4, X3
1100-351-20-180-001-0-000 CC - Public Defense	12,880.56	✓ 12,880.56 ✓ X, X2-4, X3
1100-341-10-180-006-0-000 County Clerk - Court Costs	262.66	✓ 262.66 ✓ X, X2-4, X3
1100-202-00-000-004-0-000 AVP Delinquent Fee	1,073.04	✓ 1,073.04 ✓ X, X2-4, X3
<b>1100 - General Fund</b>	<b>88,664.40</b>	
1238-341-20-180-001-0-000 County Records Management	4,691.59	✓ 4,691.59 ✓ X, X1, X2-4, X3
<b>1238 - County Records Management and Preservation</b>	<b>4,691.59</b>	
1237-341-10-180-000-0-000 CC - Rec. Mgmt Preserv. Fees	520.70	✓ 520.70 ✓ X, X1, X2-4, X3
<b>1237 - County Clerk Records Management and</b>	<b>520.70</b>	
1200-351-10-180-000-0-000 CC - Fines	63,274.25	✓ 63,274.25 ✓ X, X1, X2-4, X3
<b>1200 - Road and Bridge Countywide</b>	<b>63,274.25</b>	
1241-341-10-180-001-0-000 Courthouse Security Fund	627.41	✓ 627.41 ✓ X, X1, X2-4, X3
<b>1241 - Courthouse Security</b>	<b>627.41</b>	

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

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

Recpt	Case	Date	Name	Offense	Conviction	Disposition Status	ADD.C	STF	TOTAL
0017-14807	CR 16-05-269 F	7/5/2017	CUEVAS, JOSE CIRILO FERRADA	DRIVING WHILE INTOXICATED 2ND	11/29/2016	CONVICTED	3.00	30.00	1,501.10
0017-14808	CR 16-04-493 E	7/5/2017	ROCHA, ROBERTO ANTONIO	DRIVING WHILE INTOXICATED	11/27/2014	CONVICTED	3.00	30.00	1,214.10
0017-14984	CR 17-01-116 E	1/1/2017	Villarreal, Reynaldo Espiriqueta	DRIVING WHILE INTOXICATED	5/2/2017	CONVICTED	3.00	30.00	1,302.10
0017-15284	CR 16-05-005 E	1/12/2017	RIVERA, SASHA NICOLE	DRIVING WHILE INTOXICATED BAC>=0.15	12/28/2016	CONVICTED	3.00	30.00	1,396.05
0017-15456	CR 16-07-61 A	7/14/2017	BARRON, ALMA IVETTE	DRIVING WHILE INTOXICATED	6/7/2016	CONVICTED	3.00	30.00	679.10
0017-15754	CR 16-11-02 H	7/19/2017	REYNA, ALFREDO VIERA	DRIVING WHILE INTOXICATED 2ND	8/2/2016	CONVICTED	3.00	30.00	997.10
0017-15884	CR 15-02-64 F	7/20/2017	PEREZ, JOSE MANUEL	DRIVING WHILE INTOXICATED BAC>=0.15	12/20/2014	CONVICTED	3.00	30.00	1,491.33
0017-16149	CR 17-00-202 E	7/24/2017	Lopez, Samuel Gomez	DRIVING WHILE INTOXICATED BAC >=0.15	1/1/2017	CONVICTED	3.00	30.00	1,418.10

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

Recpt	Case	Date	Name	Offense	Conviction	Disposition Status	ADD.C	STF	DDCF	JUD	TOTAL
0017-15057	CR 16-04-712 B	7/10/2017	ARIONA, ESTEFANIA	DRIVING WHILE INTOXICATED	1/17/2016	PENDING	3.00	30.00	-	-	881.10
0017-16594	CR 16-06-56 B	7/31/2017	Bustos, Adrian Jesus	DRIVING WHILE INTOXICATED	6/29/2017	PENDING	3.00	30.00	-	-	881.10

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

Recpt	Case	Date	Name	Offense	Conviction	Disposition Status	DA	JSF	TOTAL
0017-16117	CR 17-01-133	7/24/2017	MCKEEVER, JOSEPH SWIRES	POSS MARIJ <20Z	4/27/2017	DEFERRED	25.00	4.00	748.00

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

Recpt	Case	Date	Name	Offense	Conviction	Disposition Status	DDCF	JUD	TOTAL
0017-14389	CR 17-04-02 B	7/11/2017	VILLARREAL, MANUEL ANTONIO	POSS MARIJ <20Z	7/11/2017	DISMISSED	60.00	15.00	340.00
0017-15174	CR 17-02-25 F	7/17/2017	Alunzo, Jeanette	POSS MARIJ <20Z	7/12/2017	DISMISSED	60.00	15.00	340.00
0017-16268	CR 17-05-09 E	7/26/2017	Rodriguez, Haylie Autumn	POSS MARIJ <20Z	10/10/2017	DISMISSED	60.00	15.00	315.00

During the month of July 2017 there were 60 payments for PreTrial Diversion Program. However, Local Transaction Fee was not assessed. Please provide statute indicating the waiver of the fee for PreTrial Diversion Program payments.

# Receipt Journal by Fund and Fee Code

TXHIDALGOPROD

Transaction Date Range 08/01/2017 - 08/31/2017 Sorted by: By receipt number  
 Tills: CC - Daniela Blanco,CC - Jason Rohr,CC - Juan Perez,CC - Julie Gomez,CC - Syl  
 County Clerk County Court at Law #1 County Court at Law #2 County Court at Law #4 County Court at Law #5 County Court at Law #6 County Court at Law #7 County Court at

Hidalgo County Clerk

	Totals	Fee Totals
Total Receipts	197,740.13	197,740.13 X9-1
Total Adjustments Impacting Receipts	(741.00)	(741.00) X9-2
Final Fee Code Totals	196,999.13	196,999.13 X2-3; X3-1; X9-2; X8
Less Refunds	✓ \$ 596.50	X2-2
<b>Due Treasurer:</b>	<b>\$ 196,402.63</b>	X; XS-2

2017 Criminal Court Cost

For the Month of August 2017

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

*Antonio Guajardo*  
 County Clerk

September 18, 2017  
 Date

AUDITED BY: THE HIDALGO COUNTY AUDITOR'S OFFICE  
 DATE: 9/28/17 117 3/5/18 3/7/18

RECEIVED BY  
 COUNTY AUDITOR  
 2017 SEP 21 AM 10 42

# Receipt Journal by Fund and Fee Code

TXHIDALGOPROD

Transaction Date Range: 08/01/2017 - 08/31/2017 Sorted by: By receipt number  
 County Clerk County Court at Law #1 County Court at Law #2 County Court at Law #4 County Court at Law #5 County Court at Law #6 County Court at Law #7 County Court at Law #8 County Clerk - Daniela Bianco, CC - Jason Rohr, CC - Juan Perez, CC - Julie Gomez, CC - Syl

## Criminal

Fee Code	Totals	Fee Totals	
1100-341-10-180-002-0-000 County Clerk	196,999.13	196,999.13	
1100-342-10-180-001-0-000 Sheriff	10,466.53	8,743.48 ✓ 40,466.53 ✓	X2-3; X; X3
1100-341-10-180-006-0-000 Stenographer	7,126.45	7,127.44 ✓ 7,426.45 ✓	X2-3; X; X3
1100-207-20-000-005-0-000 Time Payment - State	4,371.95	4,371.95 ✓	X2-3; X; X3
1100-341-10-180-017-0-000 County Clerk EFile Fee	2,153.55	2,250.95 ✓ 2,153.55 ✓	X2-3; X; X3-1
1100-202-00-000-019-0-000 Failure to Appear-Vendor	2,230.00	2,230.00 ✓	X2-3; X; X3
1100-202-00-000-022-0-000 Refund/Overpmt-CC	276.14	276.14 ✓	X2-3; X; X3
1100-207-20-000-015-0-000 Consolidated Court Costs	96.50	96.50 ✓	X2-3
1100-207-20-000-019-0-000 Arrest -DPS	18,143.49	18,143.49 ✓	X2-3; X; X3; X6
1100-207-20-000-035-0-000 State Traffic Fee	3.17	2.15 ✓ 3.17 ✓	X2-3; X; X3
1100-207-20-000-038-0-000 EMS Trauma Fund (CCP)	2,860.12	2,860.12 ✓	X2-3; X; X3
1100-207-20-000-046-0-000 Jud(CR-CC Statutory Court) to	9,672.52	9,672.52 ✓	X2-3; X; X3
1100-207-20-000-053-0-000 Jury Service Fund	2,384.27	2,384.27 ✓	X2-3; X; X3
1100-207-20-000-054-0-000 Judicial Support Fee - State	631.75	631.75 ✓	X2-3; X; X3
1100-207-20-000-058-0-000 Drug Court Fee - State (CCP)	1,174.94	1,174.94 ✓	X2-3; X; X3
1100-207-20-000-059-0-000 Indigent Defense Representation	5,916.08	5,916.08 ✓	X2-3; X; X3
1100-207-20-000-061-0-000 Moving Violation Fee	434.95	434.95 ✓	X2-3; X; X3
1100-207-20-000-066-0-000 Failure to Appear-State	9.46	9.46 ✓	X2-3; X; X3
1100-207-20-000-072-0-000 Elec Filing Fee - CR-CC to State	920.57	920.57 ✓	X2-3; X; X3
1100-341-10-180-051-0-000 Tax A/C Scofflaw - CC	1,062.81	1,062.81 ✓	X2-3; X; X3
1100-341-10-180-003-0-000 CC Time Payment 10%	808.88	808.88 ✓	X2-3; X; X3
1100-341-10-180-002-002-000 CC - Admin Transaction Fee	625.29	450.18 ✓ 625.29 ✓	X2-3; X; X3-1
	1,934.25	1,800.76 ✓ 1,934.25 ✓	X2-3; X; X3-1
			X2-3; X; X3

RECEIVED BY  
 COUNTY CLERK  
 2017 SEP 21 10 10 42

# Receipt Journal by Fund and Fee Code

TXHIDALGOPROD

Transaction Date Range: 08/01/2017 - 08/31/2017 Sorted by: By receipt number

Tillis: CC - Daniela Blanco, CC - Jason Rohr, CC - Juan Perez, CC - Julie Gomez, CC - Syl County Clerk County Court at Law #1 County Court at Law #2 County Court at Law #4 County Court at Law #5 County Court at Law #6 County Court at Law #7 County Court at

**Criminal**

	Totals	Fee Totals	
1100-341-10-180-009-0-000 CC - DA Fees	3,952.17	✓ 3,952.17	✓ X2-3; X; X3
1100-341-10-180-012-0-000 CC - Jud. Support Fee (CR)	130.68	✓ 130.68	✓ X2-3; X; X3
1100-341-10-180-016-0-000 CC - FTA - Admin Fee	184.12	✓ 184.12	✓ X2-3; X; X3
1100-351-20-180-001-0-000 CC - Public Defense	15,117.42	✓ 15,117.42	✓ X2-3; X; X3
1100-341-10-180-006-0-000 County Clerk - Court Costs	285.98	✓ 285.98	✓ X2-3; X; X3
1100-202-00-000-004-0-000 A/P Delinquent Fee	1,345.57	✓ 1,345.57	✓ X2-3; X; X3
<b>1100 - General Fund</b>	<b>94,319.61</b>	<b>94,319.61</b>	
1238-341-20-180-001-0-000 County Records Management	4,866.88	✓ 4,866.88	✓ X2-3; X; X1; X3
<b>1238 - County Records Management and Preservation</b>	<b>4,866.88</b>	<b>4,866.88</b>	
1237-341-10-180-000-0-000 CC - Rec. Mgmt Preserv. Fees	593.40	✓ 593.40	✓ X2-3; X; X1; X3
<b>1237 - County Clerk Records Management and</b>	<b>593.40</b>	<b>593.40</b>	
1200-351-10-180-000-0-000 CC - Fines	63,097.13	✓ 63,097.13	✓ X2-3; X; X1; X3
<b>1200 - Road and Bridge Countywide</b>	<b>63,097.13</b>	<b>63,097.13</b>	
1241-341-10-180-001-0-000 Courthouse Security Fund	655.69	✓ 655.69	✓ X2-3; X; X1; X3
<b>1241 - Courthouse Security</b>	<b>655.69</b>	<b>655.69</b>	
1255-341-10-180-000-0-000 CC/DC Cr Tech - CC Fee	866.42	✓ 866.42	✓ X2-3; X; X1; X3-1
<b>1255 - County and District Court Technology Fund</b>	<b>866.42</b>	<b>866.42</b>	
9990-000-00-000-0-000 Refunds/Overpayments Due to	500.00	Ⓚ 500.00	✓ X2-3; X
<b>9999 - Due to Others</b>	<b>500.00</b>	<b>500.00</b>	
1225-341-10-080-000-0-000 Pre-Trial Interv Program-DA	32,100.00	✓ 32,100.00	✓ X2-3; X; X1; X3
<b>1225 - Pre-Trial Intervention Program</b>	<b>32,100.00</b>	<b>32,100.00</b>	

Total Refunds  $\Sigma$  (A) = 5916.50

X2; X3

RECEIVED BY  
COUNTY CLERK  
2017 SEP 21 AM 10 42

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

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

Receipt	Case	Date	Name	Offense	Off.date	Conviction	Disposition Status	ADD.C	STF	TOTAL
001-2017-17178	CR 17-04605-B	8/9/2017	Lopez, Bernardino Cano, Jr.	DRIVING WHILE INTOXICATED	2/5/2017	5/17/2017	CONVICTED	3.00	30.00	1,200.10
001-2017-17465	CR 16-03525-F	8/10/2017	RIVERA, DIEGO ALFONSO, JR.	DRIVING WHILE INTOXICATED	3/31/2016	9/27/2016	CONVICTED	3.00	30.00	1,131.10
001-2017-17445	CR 16-09028-G	8/11/2017	AYALA, XIMARA	DRIVING WHILE INTOXICATED BAC->0.15	6/29/2016	3/27/2017	CONVICTED	3.00	30.00	1,002.10
001-2017-17304	CR 16-09885-D	8/16/2017	TENORIO, REYNALDO FLORES	DRIVING WHILE INTOXICATED	7/15/2016	2/9/2017	CONVICTED	3.00	30.00	983.10
001-2017-17968	CR 17-01481-G	8/18/2017	SILVA, HUMBERTO	DRIVING WHILE INTOXICATED	11/26/2016	4/17/2017	CONVICTED	3.00	30.00	1,298.10
001-2017-18055	CR 17-05592-F	8/21/2017	Duran, Kyle Star	DRIVING WHILE INTOXICATED	1/19/2017	7/24/2017	CONVICTED	3.00	30.00	989.10

Based on the type of offense, ADD.C (\$3.00) and STF (\$50.00) should not be assessed. In addition, DDCF (\$60.00) should be assessed.

Receipt	Case	Date	Name	Offense	Off.date	Conviction	Disposition Status	ADD.C	STF	DDCF	TOTAL
001-2017-17277	CR 16-01744-B	8/9/2017	PENA, JACOB NATHANIEL	DRIVING WHILE INTOXICATED	3/2/2016	4/20/2017	CONVICTED	3.00	30.00		577.10

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

Receipt	Case	Date	Name	Offense	Off.date	Conviction	Disposition Status	ADD.C	STF	DDCF	JUD	TOTAL
001-2017-17306	CR 16-11134-B	8/14/2017	Reynoso, David	DRIVING WHILE INTOXICATED	3/18/2016	4/13/2017	PENDING	3.00	30.00			877.10

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

Receipt	Case	Date	Name	Offense	Off.date	Conviction	Disposition Status	DA	JSF	TOTAL
001-2017-17696	CR 16-05875-A	8/17/2017	LOPEZ, CLARO NONE	ASSAULT CAUSES BODILY INJURY FAMILY VIOLENCE	12/25/2015	5/30/2017	DEFERRED	25.00	4.00	664.00
001-2017-18136	CR 17-01421-F	8/21/2017	Davila, Dusty	POSS MARIU <2OZ	11/23/2016	5/31/2017	DEFERRED	25.00	4.00	554.00
001-2017-18501	CR 16-15285-B	8/25/2017	GARCIA, HOMERO	POSS MARIU <2OZ	9/8/2016	3/30/2017	DEFERRED	25.00	4.00	502.00
001-2017-18592	CR 17-01365-H	8/29/2017	Sosa, Jose J.	POSS MARIU <2OZ	11/2/2016	5/31/2017	DEFERRED	25.00	4.00	551.00

During the month of August 2017 there were 85 payments for Pre-Trial Diversion Program. However, Local Transaction Fee was not assessed. Please provide statute indicating the waiver of the fee for Pre-Trial Diversion Program payments.



# Receipt Journal by Fund and Fee Code

TXHIDALGOPROD

Transaction Date Range: 09/01/2017 - 09/30/2017 Sorted by: By receipt number  
 Tills: CC - Daniela Blanco, CC - Jason Rohr, CC - Juan Perez, CC - Julie Gomez, CC - Syl  
 County Clerk County Court at Law #1 County Court at Law #2 County Court at Law #4 County Court at Law #5 County Court at Law #6 County Court at Law #7 County Court at

## Criminal

	Totals	Fee Totals
Fee Code Totals for All Funds	186,311.93	186,311.93
1100-341-10-180-002-0-000 County Clerk	10,939.27	✓ 9,139.23 ✓ X; X2-3; X3 -10,939.27
1100-342-10-180-001-0-000 Sheriff	7,270.43	✓ 7,270.43 ✓ X; X2-3; X3
1100-341-10-180-006-0-000 Stenographer	4,567.07	✓ 4,567.07 ✓ X; X2-3; X3
1100-207-20-000-005-0-000 Time Payment - State	2,250.04	✓ 2,351.88 ✓ X; X2-3; X3-1 -2,250.04
1100-341-10-180-017-0-000 County Clerk EFile Fee	2,400.00	✓ 2,400.00 ✓ X; X2-3; X3
1100-202-00-000-019-0-000 Failure to Appear-Vendor	364.44	✓ 364.44 ✓ X; X2-3; X3
1100-202-00-000-022 0-000 Refund/Overpmt-CC	15.08	✓ 15.08 ✓ X2; X2-3; X3
1100-207-20-000-015 0-000 Consolidated Court Costs	18,974.58	✓ 18,974.58 ✓ X; X2-3; X3; X4
1100-207-20-000-019-0-000 Arrest -DPS	1.58	✓ 1.58 ✓ X; X2-3; X3
1100-207-20-000-020-0-000 Arrest -T.A.B.C.	3.99	✓ 3.99 ✓ X; X2-3; X3-1
1100-207-20-000-035-0-000 State Traffic Fee	3,172.39	✓ 3,172.39 ✓ X; X2-3; X3
1100-207-20-000-038-0-000 FMS Trauma Fund (CCP	10,085.32	✓ 10,085.32 ✓ X; X2-3; X3
1100-207-20-000-041-0-000 Jud(CR-CC Statutory Court) to	2,124.90	✓ 2,124.90 ✓ X; X2-3; X3
1100-207-20-000-053 0-000 Jury Service Fund	558.64	✓ 558.64 ✓ X; X2-3; X3
1100-207-20-000-054 0-000 Judicial Support Fee - State	1,221.46	✓ 1,221.46 ✓ X; X2-3; X3
1100-207-20-000-058-0-000 Drug Court Fee - State (CCP	5,620.46	✓ 5,620.46 ✓ X; X2-3; X3
1100-207-20-000-059 0-000 Indigent Defense Representation	452.03	✓ 452.03 ✓ X; X2-3; X3
1100-207-20-000-061 0-000 Moving Violation Fee	10.69	✓ 10.69 ✓ X; X2-3; X3
1100-207-20-000-066 0-000 Failure to Appear-State	1,214.95	✓ 1,214.95 ✓ X; X2-3; X3
1100-207-20-000-072 0-000 Elec Filing Fee - CR-CC to State	1,118.70	✓ 1,118.70 ✓ X; X2-3; X3
1100-341-10-140-051 0-000 Tax A/C Scofflaw - CC	1,090.03	✓ 1,090.03 ✓ X; X2-3; X3
1100-341-10-180-003-0-000 CC Time Payment 10%	653.68	✓ 470.38 ✓ X; X2-3; X3-1 -653.68
1100-341-10-150-002-0-000 Time Payment 40%	1,831.00	✓ 1,831.00 ✓ X; X2-3; X3-1

RECEIVED BY  
 COURT: 10/17/17  
 2017 OCT 19 6:10 10

# Receipt Journal by Fund and Fee Code

TXHIDALGOPROD

Transaction Date Range: 09/01/2017 - 09/30/2017 Sorted by: By receipt number

Tills: CC - Daniela Blanco, CC - Jason Rohr, CC - Juan Perez, CC - Julie Gomez, CC - Syl

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

## Criminal

	Totals	Fee Totals
1100-341-10-180-004-0-000 CC - Admin Transaction Fee	1,952.00	✓ 1,952.00 ✓ X; X2-3; X3
1100-341-10-180-009-0-000 CC - DA Fees	3,588.02	✓ 3,588.02 ✓ X; X2-3; X3
1100-341-10-180-012-0-000 CC - Jud. Support Fee (CR)	135.84	✓ 135.84 ✓ X; X2-3; X3
1100-341-10-180-016-0-000 CC - FTA - Admin Fee	242.98	✓ 242.98 ✓ X; X2-3; X3
1100-351-20-180-001-0-000 CC - Public Defense (Court order Restitution)	14,945.11	✓ 14,945.11 ✓ X; X2-3; X3
1100-341-10-180-006-0-000 County Clerk - Court Costs	317.17	✓ 317.17 ✓ X; X2-3; X3
1100-202-00-000-004-0-000 A/P Delinquent Fee	1,257.23	✓ 1,257.23 ✓ X; X2-3; X3
<b>1100 - General Fund</b>	<b>96,548.08</b>	<b>96,548.08</b>
1238-341-20-180-001-0-000 County Records Management	5,110.51	✓ 5,110.51 ✓ X; X1; X2-3; X3
<b>1238 - County Records Management and Preservation</b>	<b>5,110.51</b>	<b>5,110.51</b>
1237-341-10-180-000-0-000 CC - Rec. Mgmt Preserv. Fees	595.04	✓ 595.04 ✓ X; X1; X2-3; X3
<b>1237 - County Clerk Records Management and</b>	<b>595.04</b>	<b>595.04</b>
1240-351-10-180-000-0-000 CC - Fines	61,117.60	✓ 61,117.60 ✓ X; X1; X2-3; X3
<b>1200 - Road and Bridge Countywide</b>	<b>61,117.60</b>	<b>61,117.60</b>
1241-341-10-180-001-0-000 Courthouse Security Fund	685.87	✓ 685.87 ✓ X; X1; X2-3; X3
<b>1241 - Courthouse Security</b>	<b>685.87</b>	<b>685.87</b>
1255-341-10-180-000-0-000 CC/DC Crl Tech - CC Fee	899.83	✓ 899.83 ✓ X; X1; X2-3; X3-1
<b>1255 - County and District Court Technology Fund</b>	<b>899.83</b>	<b>899.83</b>
1245-341-10-080-000-0-000 Pre-Trial Interv Program-DA	21,355.00	✓ 21,355.00 ✓ X; X1; X2-3; X3
<b>1225 - Pre-Trial Intervention Program</b>	<b>21,355.00</b>	<b>21,355.00</b>

RECEIVED BY  
COUNTY CLERK  
2017 OCT 19 09 10 10

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

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

Receipt	Cause	Date	Name	Offense	Off.date	Conviction	Disposition Status	ADD.C	STF	TOTAL
COL-2017-19007	CR 16-03816-E	9/5/2017	FLORES, BRANDON LEE	DRIVING WHILE INTOXICATED	11/29/2015	6/22/2016	CONVICTED	3.00	30.00	2,022.10
COL-2017-19547	CR-17-05475 H	9/12/2017	Trevino, Lucchese Esparza	DRIVING WHILE INTOXICATED	5/6/2017	5/17/2017	CONVICTED	3.00	30.00	985.10
COL-2017-19611	CR-17-05528-G	9/13/2017	SANCHEZ, RENE GERARDO, Jr.	DRIVING WHILE INTOXICATED 2ND	5/2/2017	5/17/2017	CONVICTED	3.00	30.00	2,230.10
COL-2017-19729	CR-17-06972 H	9/15/2017	JUAREZ, MIGUEL ANGEL	DRIVING WHILE INTOXICATED BAC >=.15	6/8/2017	8/18/2017	CONVICTED	3.00	30.00	781.10
COL-2017-19855	CR-17-01125-B	9/18/2017	ROCHA, JAIME REYNA	DRIVING WHILE INTOXICATED	11/13/2016	3/8/2017	CONVICTED	3.00	30.00	1,106.10
COL-2017-20123	CR-16-07280 D	9/20/2017	OLIVAN, GAVINO, III	DRIVING WHILE INTOXICATED	1/2/2016	9/21/2016	CONVICTED	3.00	30.00	1,142.10
COL-2017-20393	CR-17-01037-G	9/25/2017	Carrizales, Maximo Medrano	DRIVING WHILE INTOXICATED	11/12/2016	7/24/2017	CONVICTED	3.00	30.00	1,100.10
COL-2017-20693	CR 17-05823-A	9/28/2017	IBARRA, JUAN ERNESTO ALVARDO	DRIVING WHILE INTOXICATED	2/24/2017	8/8/2017	CONVICTED	3.00	30.00	798.10

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

Receipt	Cause	Date	Name	Offense	Off.date	Conviction	Disposition Status	ADD.C	STF	DDCF	JUD	TOTAL
COL-2017-19586	CR 16-11814-G	9/13/2017	McAlpine, Kenosha Lanise	DRIVING WHILE INTOXICATED BAC >=.15	7/24/2016	4/27/2017	PENDING	3.00	30.00	-	-	383.10

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

Receipt	Cause	Date	Name	Offense	Off.date	Conviction	Disposition Status	DA	JSF	TOTAL
COL-2017-20116	CR 17-08703-B	9/20/2017	PEREZ, JOEL	POSS MARIJ <20Z	4/13/2017	9/6/2017	DEFERRED	25.00	4.00	448.00
COL-2017-20371	CR-16-13381-A	9/25/2017	Molina, Aldo Luna	ACCIDENT INVOLVING DAMAGE TO VEHICLE >=\$200	9/5/2016	4/24/2017	DEFERRED	25.00	4.00	427.10
COL-2017-20473	CR 16 12848 E	9/25/2017	De Alejandro, Anthony	THEFT PROP >\$100<750	5/26/2016	1/25/2017	DEFERRED	25.00	4.00	532.00
COL-2017-2071b	CR 15 11595 A	9/28/2017	LARA, JOSHUA ENRIQUEZ	ASSULT CAUSES BODILY INJURY FAMILY VIOLENCE	12/12/2015	9/13/2016	DEFERRED	25.00	4.00	652.00

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

Receipt	Cause	Date	Name	Offense	Off.date	Conviction	Disposition Status	JUD	TOTAL
COL-2017-19833	CR 1b 12801 E	9/15/2017	Balleza, Krystal Michelle	THEFT PROP >\$100<750	8/13/2016	5/16/2017	PENDING	-	746.00

Based on the type of offense, DDCF (\$60.00), EMS (\$100.00), and MVF (\$0.10) should be assessed.

Receipt	Cause	Date	Name	Offense	Off.date	Conviction	Disposition Status	DDCF	EMS	MVF	TOTAL
COL-2017-18914	CR 16-07810-D	9/5/2017	Campos, Virginia Nunez	DRIVING WHILE INTOXICATED	6/1/2016	12/1/2016	CONVICTED	-	-	-	1,317.00

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

Receipt	Cause	Date	Name	Offense	Off.date	Conviction	Disposition Status	DDCF	JUD	TOTAL
COL-2017-19357	CR 10 2593 E	9/8/2017	TORRES, YESENIA RAMIREZ	POSS MARIJ <20Z	12/23/2009	7/13/2017	DISMISSED	-	-	412.00
COL-2017-20356	CR 16 13972 H	9/22/2017	PALACIOS, BELEN TREVINO	POSS MARIJ <20Z	9/24/2016	10/12/2017	DISMISSED	-	-	348.00

During the month of September 2017 there were 59 payments for PreTrial Diversion Program. However, Local Transaction Fee was not assessed. Please provide statute indicating the waiver of the fee for PreTrial Diversion Program payments.

# Receipt Journal by Fund and Fee Code

TXHIDALGOPROD

Transaction Date Range 10/01/2017 - 10/31/2017 Sorted by: By receipt number  
 Tills: CC - Daniela Blanco, CC - Jason Rohr, CC - Juan Perez, CC - Julie Gomez, CC - Syl  
 County Clerk County Court at Law #1 County Court at Law #2 County Court at Law #4 County Court at Law #5 County Court at Law #6 County Court at Law #7 County Court at

Hidalgo County Clerk

2017 Criminal Court Cost

	Totals	Fee Totals
Total Receipts	198,955.47	198,955.47
Total Adjustments Impacting Receipts	(702.10)	(702.10)
Final Fee Code Totals	198,253.37	198,253.37
Less Refunds	\$ 37.00	
<b>Total</b>	<b>\$ 198,216.37</b>	
Less PTD Refund CR-17-03208-A Order signed	\$ 250.00	
<b>Due Treasurer:</b>	<b>\$ 197,966.37</b>	

X9-1 ✓  
 X9-2 ✓  
 X2-4a; X3-1; X9-2) X8  
 X2-1 ✓  
 X2-3, X10 ✓  
 X 1, AS-3 ✓

For the Month of October 2017

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

*Astrum*  
 County Clerk

November 3, 2017  
 Date

AUDITED BY: THE HIDALGO COUNTY AUDITOR'S OFFICE  
 DATE: 11/3/18  
 11/20/17  
 11/22/18

RECEIVED BY  
 COUNTY AUDITOR  
 2017 NOV 6 AM 11 10

# Receipt Journal by Fund and Fee Code

TXHIDALGOPROD

Transaction Date Range: 10/01/2017 - 10/31/2017 Sorted by: By receipt number  
 County Clerk County Court at Law #1 County Court at Law #2 County Court at Law #4 County Court at Law #5 County Court at Law #6 County Court at Law #7 County Court at

Tills: CC - Daniela Blanco, CC - Jason Rohr, CC - Juan Perez, CC - Julie Gomez, CC - Syl

## Criminal

	Totals	Fee Totals
1100-207-20-000-061-0-000 Moving Violation Fee	11.32	✓ 11.32 ✓ X; X2-4; X3
1100-207-20-000-066-0-000 Failure to Appear-State	1,281.23	✓ 1,281.23 ✓ X; X2-4; X3
1100-207-20-000-072-0-000 Elec Filing Fee - CR-CC to State	1,215.47	✓ 1,215.47 ✓ X; X2-4; X3
1100-341-10-140-051-0-000 Tax A/C Scofflaw - CC	1,218.33	✓ 1,218.33 ✓ X; X2-4; X3
1100-341-10-180-003-0-000 CC Time Payment 10%	652.60	✓ 488.91 ✓ X; X2-4; X3-1
1100-341-10-180-004-0-000 CC - Admin Transaction Fee	1,916.34	✓ 1,916.34 ✓ X; X2-4; X3
1100-341-10-180-005-0-000 CC - DA Fees	3,965.02	✓ 3,965.02 ✓ X; X2-4; X3
1100-341-10-180-012-0-000 CC - Jud. Support Fee (CR)	151.19	✓ 151.19 ✓ X; X2-4; X3
1100-341-10-180-016-0-000 CC - FTA - Admin Fee	256.24	✓ 256.24 ✓ X; X2-4; X3
1100-351-20-180-001-0-000 CC - Public Defense	11,657.28	✓ 11,657.28 ✓ X; X2-4; X3
1100-341-10-180-006-0-000 County Clerk - Court Costs	339.42	✓ 339.42 ✓ X; X2-4; X3
1100-202-00-000-004-0-000 A/P Delinquent Fee	1,047.76	✓ 1,047.76 ✓ X; X2-4; X3
<b>1100 - General Fund</b>	<b>100,523.83</b>	<b>100,523.83</b>
1238-341-20-180-001-0-000 County Records Management	5,670.94	✓ 5,670.94 ✓ X; X1; X2-4; X3
<b>1238 - County Records Management and Preservation</b>	<b>5,670.94</b>	<b>5,670.94</b>
1237-341-10-180-000-0-000 CC - Rec. Mgmt Preserv. Fees	661.54	✓ 661.54 ✓ X; X1; X2-4; X3
<b>1237 - County Clerk Records Management and</b>	<b>661.54</b>	<b>661.54</b>
1200-351-10-180-000-0-000 CC - Fines	63,284.00	✓ 63,284.00 ✓ X; X1; X2-4; X3
<b>1200 - Road and Bridge Countywide</b>	<b>63,284.00</b>	<b>63,284.00</b>
1241-341-10-180-001-0-000 Courthouse Security Fund	760.26	✓ 760.26 ✓ X; X1; X2-4a; X3
<b>1241 - Courthouse Security</b>	<b>760.26</b>	<b>760.26</b>
1255-341-10-180-000-0-000 CC/DC Crl Tech - CC Fee	1,002.80	✓ 1,002.80 ✓ X; X1; X2-4a; X3-1

RECEIVED BY  
 COUNTY CLERK  
 2017 NOV 6 AM 11 10

# Receipt Journal by Fund and Fee Code

TXHIDALGOPROD

Transaction Date Range: 10/01/2017 - 10/31/2017 Sorted by: By receipt number  
 Tills: CC - Daniela Blanco, CC - Jason Rohr, CC - Juan Perez, CC - Julie Gomez, CC - Syl  
 County Clerk County Court at Law #1 County Court at Law #2 County Court at Law #4 County Court at Law #5 County Court at Law #6 County Court at Law #7 County Court at

## Criminal

Fee Code	Description	Totals	Fee Totals
1100-341-10-180-002-0-000	County Clerk	198,253.37	198,253.37
1100-341-10-180-001-0-000	County Clerk	12,015.90	10,136.20
1100-342-10-180-001-0-000	Sheriff	7,760.55	7,760.55
1100-341-10-180-006-0-000	Stenographer	5,068.25	5,068.25
1100-341-10-180-008-0-000	Jury - County Clerk	44.00	44.00
1100-207-20-000-027-0-000	Judicial & Court Person. Train	1.19	1.19
1100-207-20-000-007-0-000	Juvenile Crime & Delinquency	0.16	0.16
1100-207-20-000-005-0-000	Time Payment - state	2,349.58	2,440.94
1100-341-10-180-017-0-000	County Clerk EFile Fee	2,490.00	2,490.00
1100-202-00-000-019-0-000	Failure to Appear-Vendor	384.40	384.40
1100-202-00-000-022-0-000	Refund/Overprnt-CC	37.00	37.00
1100-207-20-000-009-0-000	Fugitive Apprehension Fund	3.01	3.01
1100-207-20-000-015-0-000	Consolidated Court Costs	21,007.22	21,007.22
1100-207-20-000-017-0-000	Crime Victims Comp Fund	21.03	21.03
1100-207-20-000-010-0-000	Arrest -DPS	3.79	3.79
1100-207-20-000-020-0-000	Arrest - T.A.B.C.	0.03	0.03
1100-207-20-000-035-0-000	State Traffic Fee	3,394.50	3,394.50
1100-207-20-000-038-0-000	EMS Trauma Fund (CCP)	10,954.46	10,954.46
1100-207-20-000-040-0-000	Jud(CR-CC Statutory Court) to	2,412.20	2,412.20
1100-207-20-000-053-0-000	Jury Service Fund	640.90	640.90
1100-207-20-000-054-0-000	Judicial Support Fee - State	1,359.64	1,359.64
1100-207-20-000-058-0-000	Drug Court Fee - State (CCP)	6,360.55	6,360.55
1100-207-20-000-059-0-000	Indigent Defense Representation	503.27	503.27

RECEIVED BY  
 COUNTY CLERK  
 2017 NOV 6 AM 11 10

# Receipt Journal by Fund and Fee Code

TXHIDALGOPROD

Transaction Date Range: 10/01/2017 - 10/31/2017 Sorted by: By receipt number

Tillis: CC - Daniela Blanco, CC - Jason Rohr, CC - Juan Perez, CC - Julie Gomez, CC - Syl

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

Criminal

	Totals	Fee Totals
1255 - County and District Court Technology Fund	1,002.80	1,002.80
9900-000-000-000-000 Refunds/Overpayments Due to	250.00	✓ 250.00
9999 - Due to Others	250.00	250.00
1225-341-10 080-000-0-000 Pre-Trial Interv Program-DA	26,100.00	✗ 26,100.00
1225 - Pre-Trial Intervention Program	26,100.00	26,100.00

*to X2; X2-4; X2-4a; X3*

*X; X1; X2-4*

RECEIVED BY  
COUNTY CLERK  
2017 NOV 6 AM 11 10

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

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

Rept	Cause	Date	Name	Offense	Conviction	Disposition Status	ADD.C	STF	TOTAL
COL-2017-21363	CR-16-12527-D	10/6/2017	Martinez, Asa Villarreal	DRIVING WHILE INTOXICATED 2ND	9/7/2017	CONVICTED	3.00	30.00	1,113.10
COL-2017-21539	CR-14-3507-E	10/10/2017	ARGUELLO, JOSE SANTOS MENDEZ	DRIVING WHILE INTOXICATED 2ND	1/21/2015	CONVICTED	3.00	30.00	1,055.93
COL-2017-21596	CR-17-00380-H	10/10/2017	GALVAN, DEREN RAPHAEL	DRIVING WHILE INTOXICATED BAC >=0.15	4/24/2017	CONVICTED	3.00	30.00	827.10
COL-2017-21746	CR-16-01470-B	10/12/2017	LARA, ANTONIO LINO	DRIVING WHILE INTOXICATED BAC >=0.15	4/6/2017	CONVICTED	3.00	30.00	1,008.10
COL-2017-21892	CR-17-07789-B	10/13/2017	PEREZ, JOSE MANUEL	DRIVING WHILE INTOXICATED 2ND	8/9/2017	CONVICTED	3.00	30.00	1,508.10
COL-2017-22085	CR-16-11072-H	10/17/2017	REYNA, ALFREDO VIERA	DRIVING WHILE INTOXICATED 2ND	11/7/2016	CONVICTED	3.00	30.00	999.10
COL-2017-22386	CR-17-02884-H	10/20/2017	Paz, Francisco Isai	DRIVING WHILE INTOXICATED	6/26/2017	CONVICTED	3.00	30.00	631.10
COL-2017-22991	CR-16-04416-A	10/31/2017	VILLARREAL, GABRIELA	DRIVING WHILE INTOXICATED	10/1/2017	CONVICTED	3.00	30.00	1,004.10

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

Rept	Cause	Date	Name	Offense	Conviction	Disposition Status	ADD.C	STF	DDCF	JUD	TOTAL
COL-2017-21699	CR-16-09660-G	10/11/2017	Vargas, Ramiro Medina	DRIVING WHILE INTOXICATED	3/23/2017	PENDING	3.00	30.00			1,289.10
COL-2017-22168	CR-16-14340-G	10/18/2017	CANTU, YESENIA	DRIVING WHILE INTOXICATED	9/20/2017	PENDING	3.00	30.00			383.10
COL-2017-21893	CR-13-04172-B	10/13/2017	REYES, GABRIEL SANDOVAL	DRIVING WHILE INTOXICATED BAC >=0.15	9/26/2017	PENDING	3.00	30.00			598.10

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

Rept	Cause	Date	Name	Offense	Conviction	Disposition Status	DA	JSF	TOTAL
COL-2017-22622	CR-16-02351-F	10/25/2017	Rivas, Ashley Nicole	POSS MARIJ <2OZ	3/20/2017	DEFERRED	25.00	4.00	627.00

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

Rept	Cause	Date	Name	Offense	Conviction	Disposition Status	DDCF	JUD	TOTAL
COL-2017-22593	CR-17-07742-A	10/24/2017	MORALES, BRENDA	POSS MARIJ <2OZ	8/24/2017	DISMISSED			342.00

During the month of October 2017 there were 74 payments for PreTrial Diversion Program. However, Local Transaction Fee was not assessed. Please provide statute indicating the waiver of the fee for PreTrial Diversion Program payments.

# Receipt Journal by Fund and Fee Code

TXHIDALGOPROD

Transaction Date Range 11/01/2017 - 11/30/2017 Sorted by: By receipt number  
 This: CC - Daniela Blanco,CC - Jason Rohr,CC - Juan Perez,CC - Julie Gomez,CC - Syl  
 County Clerk County Court at Law #1 County Court at Law #2 County Court at Law #4 County Court at Law #5 County Court at Law #6 County Court at Law #7 County Court at

	Totals	Fee Totals
Total Receipts	162,704.04	162,704.04 X9-1 ✓
Total Adjustments Impacting Receipts	(158.30)	(158.30) X9-2 ✓
Final Fee Code Totals	162,545.74	162,545.74 X2-4a) X3-1; X8; X9-2 ✓
Less Refunds	\$ 106.92	X2-1 ✓
Due Treasurer	\$ 162,438.82	X; XS-2 ✓

Hidalgo County Clerk

2017 Criminal Court Cost

2017 DEC 15 PM 1:43

For the Month of November 2017

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

*Arthur S. Sanchez*  
 County Clerk

December 13, 2017  
 Date

AUDITED BY: THE HIDALGO COUNTY AUDITOR'S OFFICE  
 DATE: 1/5/18  
 1/3/18  
 1/24/18

# Receipt Journal by Fund and Fee Code

TXHIDALGOPROD

Transaction Date Range: 11/01/2017 - 11/30/2017 Sorted by: By receipt number

Tills: CC - Daniela Blanco, CC - Jason Rohr, CC - Juan Perez, CC - Julie Gomez, CC - Syl

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

Criminal

Fee Code	Totals	Fee Totals
Fee Code Totals for All Funds	162,545.74	162,545.74
1100-341-10-180-002-0-000 County Clerk	10,500.86	✓ 8,117.20 ✓ 2,383.66
1100-342-10-180-001-0-000 Sheriff	6,475.14	✓ 6,475.14
1100-341-10-180-005-0-000 Stenographer	4,359.83	✓ 4,359.83
1100-207-20-000-027-0-000 Judicial & Court Person. Train	2.00	✓ 2.00
1100-207-20-000-007-0-000 Juvenile Crime & Delinquency	0.50	✓ 0.50
1100-207-20-000-005-0-000 Time Payment - State	2,229.52	✓ 2,320.31 ✓ 99.79
1100-341-10-180-017-0-000 County Clerk EFile Fee	1,852.00	✓ 1,852.00
1100-202-00-000-019-0-000 Failure to Appear-Vendor	275.61	✓ 275.61
1100-202-00-000-022-0-000 Refund/Overpmt-CC	106.92	✓ 106.92
1100-207-20-000-009-0-000 Fugitive Apprehension Fund	5.00	✓ 5.00
1100-207-20-000-015-0-000 Consolidated Court Costs	18,045.74	✓ 18,045.74
1100-207-20-000-017-0-000 Crime Victims Comp Fund	35.00	✓ 35.00
1100-207-20-000-019-0-000 Arrest-DPS	6.31	✓ 6.31
1100-207-20-000-020-0-000 Correctional Mgmt Inst. of Tex	0.50	✓ 0.50
1100-207-20-000-030-0-000 DNA Testing Fee (CCD)	29.82	✓ 29.82
1100-207-20-000-035-0-000 State Traffic Fee	2,771.45	✓ 2,771.45
1100-207-20-000-038-0-000 EMS Trauma Fund (CCP)	8,724.88	✓ 8,724.88
1100-207-20-000-046-0-000 Jud(CR-CC Statutory Court) to	1,714.91	✓ 1,714.91
1100-207-20-000-053-0-000 Jury Service Fund	453.21	✓ 453.21
1100-207-20-000-054-0-000 Judicial Support Fee - State	1,170.05	✓ 1,170.05
1100-207-20-000-058-0-000 Drug Court Fee - State (CCP)	4,270.98	✓ 4,270.98
1100-207-20-000-059-0-000 Indigent Defense Representation	432.28	✓ 432.28

2017 DEC 15 PM 1:43

# Receipt Journal by Fund and Fee Code

TXHIDALGOPROD

Transaction Date Range: 11/01/2017 - 11/30/2017 Sorted by: By receipt number  
 County Clerk County Court at Law #1 County Court at Law #2 County Court at Law #4 County Court at Law #5 County Court at Law #6 County Court at Law #7 County Court at Law #8

Tillis: CC - Daniela Blanco, CC - Jason Rohr, CC - Juan Perez, CC - Julie Gomez, CC - Sybil

2017 DEC 15 PM 1:43

## Criminal

	Totals	Fee Totals	
1100-207-20-000-061-0-000 Moving Violation Fee	9.27	9.27	✓ X; X2-4; X3
1100-207-20-000-066-0-000 Failure to Appear-State	918.80	918.80	✓ X; X2-4; X3
1100-207-20-000-072-0-000 Elec Filing Fee - CR-CC to State	1,061.53	1,061.53	✓ X; X2-4; X3
1100-341-10-140-051-0-000 Tax A/C Scofflaw - CC	939.10	939.10	✓ X; X2-4; X3
1100-341-10-180-003-0-000 CC Time Payment 10%	627.55	404.07	✓ X; X2-4; X3-1
1100-341-10-180-002-0-000 TIME Payment 40%	---	627.55	---
1100-341-10-180-004-0-000 CC - Admin Transaction Fee	1,671.49	1850.29	✓ X; X2-4; X3-1
1100-341-10-180-009-0-000 CC - DA Fees	2,935.62	1,671.49	✓ X; X2-4; X3
1100-341-10-180-012-0-000 CC - Jud. Support Fee (CR)	130.31	2,935.62	✓ X; X2-4; X3
1100-341-10-180-016-0-000 CC - FTA - Admin Fee	183.75	130.31	✓ X; X2-4; X3
1100-351-20-180-001-0-000 CC - Public Defense	9,599.61	183.75	✓ X; X2-4; X3
1100-341-10-180-006-0-000 County Clerk - Court Costs	277.09	9,599.61	✓ X; X2-4; X3
1100-202-00-000-004-0-000 A/P Delinquent Fee	586.94	277.09	✓ X; X2-4; X3
1100 - General Fund	82,403.57	586.94	✓ X; X2-4; X3
1238-341-20-180-001-0-000 County Records Management	4,898.53	82,403.57	✓ X; X1; X2-4; X3
1238 - County Records Management and Preservation	4,898.53	4,898.53	✓ X; X1; X2-4; X3
1237-341-10-180-000-0-000 CC - Rec. Mgmt Preserv. Fees	546.05	546.05	✓ X; X1; X2-4; X3
1237 - County Clerk Records Management and	546.05	546.05	✓ X; X1; X2-4; X3
1200-351-10-180-000-0-000 CC - Fines	49,683.05	49,683.05	✓ X; X1; X2-4; X3
1200 - Road and Bridge Countywide	49,683.05	49,683.05	✓ X; X1; X2-4; X3
1241-341-10-180-001-0-000 Courthouse Security Fund	653.96	653.96	✓ X; X1; X2-4; X3
1241 - Courthouse Security	653.96	653.96	✓ X; X1; X2-4; X3
1255-341-10-180-000-0-000 CC/DC Crl Tech - CC Fee	860.58	860.58	✓ X; X1; X2-4; X3-1

# Receipt Journal by Fund and Fee Code

TXHIDALGOPROD

Transaction Date Range: 11/01/2017 - 11/30/2017    Sorted by: By receipt number  
 County Clerk    County Court at Law #1    County Court at Law #2    County Court at Law #4    County Court at Law #5    County Court at Law #6    County Court at Law #7    County Court at

Tills: CC - Daniela Blanco,CC - Jason Rohr,CC - Juan Perez,CC - Julie Gomez,CC - Sylb

2017 DEC 15 PM 1: 43

Criminal

	Totals	Fee Totals
1255 - County and District Court Technology Fund	860.58	860.58
1225-341-10-080-000-0-000 Pre-Trial Interv Program-DA	23,500.00	✓ 23,500.00
1225 - Pre-Trial Intervention Program	23,500.00	23,500.00

✓ X: X1; X2-44; X3

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

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

Rept	Cause	Date	Name	Offense	Conviction	Disposition Status	ADD.C	STF	TOTAL
COL-2017-23091	CR-16-01728-B	11/1/2017	CORTIZ ELEAZAR DRISCOLL	DRIVING WHILE INTOXICATED	6/2/2016	CONVICTED	3.00	30.00	1,296.10
COL-2017-23056	CR-16-07838-A	11/1/2017	Castillo, Sandra Elizabeth	DRIVING WHILE INTOXICATED BAC=0.15	9/14/2017	CONVICTED	3.00	30.00	979.10
COL-2017-23219	CR-16-04589-E	11/3/2017	GRIMALDO, ENRIQUE ALVARADO	DRIVING WHILE INTOXICATED	4/3/2017	CONVICTED	3.00	30.00	1,053.10
COL-2017-24102	CR-16-01269-G	11/16/2017	CANIZALES, JONATHAN ISIDORO LOPEZ	DRIVING WHILE INTOXICATED BAC=0.15	1/3/2017	CONVICTED	3.00	30.00	797.10
COL-2017-24486	CR-16-14194-B	11/22/2017	Martinez, Ignacio Esparza	DRIVING WHILE INTOXICATED BAC=0.15	4/20/2017	CONVICTED	3.00	30.00	1,089.10
COL-2017-24527	CR-17-02811-A	11/22/2017	Garcia, Sigifredo Antonio	DRIVING WHILE INTOXICATED 2ND	8/29/2016	CONVICTED	3.00	30.00	991.10
COL-2017-24911	CR-17-05808-H	11/30/2017	GUERRERO, ANDRES	DRIVING WHILE INTOXICATED 2ND	8/7/2017	CONVICTED	3.00	30.00	1,000.10

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

Rept	Cause	Date	Name	Offense	Conviction	Disposition Status	ADD.C	STF	DDCF	JUD	TOTAL
COL-2017-24011	CR-16-13606-G	11/15/2017	MARTINEZ, RENE SERAFIN	DRIVING WHILE INTOXICATED	10/18/2017	PENDING	3.00	30.00			381.10
COL-2017-23058	CR-14-12144-E	11/1/2017	LOPEZ, MIRIAM GUTIERREZ	DRIVING WHILE INTOXICATED	10/26/2017	PENDING	3.00	30.00			604.10
COL-2017-055126	CR-17-09404-G	11/27/2017	FIGUEROA, JONATHAN ANTHONY	DRIVING WHILE INTOXICATED	11/27/2017	PENDING	3.00	30.00			848.10

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

Rept	Cause	Date	Name	Offense	Conviction	Disposition Status	DA	JSF	TOTAL
COL-2017-24718	CR-16-03132-F	11/28/2017	PEREZ, RUBY ANN	POSS MARIJ <20Z	3/28/2017	DEFERRED	25.00	4.00	300.00

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

Rept	Cause	Date	Name	Offense	Conviction	Disposition Status	DDCF	JUD	TOTAL
COL-2017-23347	CR-17-08233-E	11/3/2017	Ramirez, Maisie, Jr.	POSS MARIJ <20Z	12/4/2017	DISMISSED			544.00

During the month of November 2017 there were 81 payments for PreTrial Diversion Program. However, Local Transaction Fee was not assessed. Please provide status indicating the waiver of the fee for PreTrial Diversion Program payments.

# Receipt Journal by Fund and Fee Code

TXHIDALGOPROD

Transaction Date Range 12/01/2017 - 12/31/2017 Sorted by: By receipt number

Tills: CC - Daniela Blanco,CC - Jason Rohr,CC - Juan Perez,CC - Julie Gomez,CC - Sylh

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

Hidalgo County Clerk

	Totals	Fee Totals
Total Receipts	156,359.83	156,359.83 X9-1
Total Adjustments Impacting Receipts	(50.00)	(50.00) X9-2
Final Fee Code Totals	156,309.83	156,309.83 X2-4; X3-1; X8; X9-2 ✓
Less Refunds	\$ 34.60	X2-1
Due Treasurer	\$ 156,275.23	X; X5-1 ✓

2017 Criminal Court Cost

AUDITED BY: THE HIDALGO COUNTY AUDITOR'S OFFICE

DATE: 1/19/18 1/25/18 d.c. 1/24/18

For the Month of December 2017

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

*Astru Guajardo*  
County Clerk

January 12, 2018

Date

90 01 00 91 NOV 0102

CLERK OF DISTRICT COURT  
HIDALGO COUNTY TEXAS

# Receipt Journal by Fund and Fee Code

TXHIDALGOPROD

Transaction Date Range: 12/01/2017 - 12/31/2017 Sorted by: By receipt number  
 County Clerk County Court at Law #1 County Court at Law #2 County Court at Law #4 County Court at Law #5 County Court at Law #6 County Court at Law #7 County Court at Law #8 County Court at Law #9 County Court at Law #10 County Court at Law #11 County Court at Law #12 County Court at Law #13 County Court at Law #14 County Court at Law #15 County Court at Law #16 County Court at Law #17 County Court at Law #18 County Court at Law #19 County Court at Law #20 County Court at Law #21 County Court at Law #22 County Court at Law #23 County Court at Law #24 County Court at Law #25 County Court at Law #26 County Court at Law #27 County Court at Law #28 County Court at Law #29 County Court at Law #30 County Court at Law #31 County Court at Law #32 County Court at Law #33 County Court at Law #34 County Court at Law #35 County Court at Law #36 County Court at Law #37 County Court at Law #38 County Court at Law #39 County Court at Law #40 County Court at Law #41 County Court at Law #42 County Court at Law #43 County Court at Law #44 County Court at Law #45 County Court at Law #46 County Court at Law #47 County Court at Law #48 County Court at Law #49 County Court at Law #50 County Court at Law #51 County Court at Law #52 County Court at Law #53 County Court at Law #54 County Court at Law #55 County Court at Law #56 County Court at Law #57 County Court at Law #58 County Court at Law #59 County Court at Law #60 County Court at Law #61 County Court at Law #62 County Court at Law #63 County Court at Law #64 County Court at Law #65 County Court at Law #66 County Court at Law #67 County Court at Law #68 County Court at Law #69 County Court at Law #70 County Court at Law #71 County Court at Law #72 County Court at Law #73 County Court at Law #74 County Court at Law #75 County Court at Law #76 County Court at Law #77 County Court at Law #78 County Court at Law #79 County Court at Law #80 County Court at Law #81 County Court at Law #82 County Court at Law #83 County Court at Law #84 County Court at Law #85 County Court at Law #86 County Court at Law #87 County Court at Law #88 County Court at Law #89 County Court at Law #90 County Court at Law #91 County Court at Law #92 County Court at Law #93 County Court at Law #94 County Court at Law #95 County Court at Law #96 County Court at Law #97 County Court at Law #98 County Court at Law #99 County Court at Law #100

Tills: CC - Daniela Blanco, CC - Jason Rohr, CC - Juan Perez, CC - Julie Gomez, CC - Syl

Fee Code	Totals	Fee Totals
1100-341-10-180-002-0-000 County Clerk	156,309.83	156,309.83
1100-342-10-180-001-0-000 Sheriff	9,826.66	8,141.91 ✓ <del>9,826.66</del>
1100-341-10-180-006-0-000 Stenographer	5,817.49	5,817.49 ✓
1100-207-20-000-027-0-000 Judicial & Court Person. Train	4,051.01	4,051.01 ✓
1100-207-20-000-015-0-000 Consolidated Court Costs	1.00	1.00 ✓
1100-207-20-000-014-0-000 Crime Stoppers (CCP 102.013)	2.50	2.50 ✓
1100-207-20-000-017-0-000 County Clerk EFile Fee	10.00	10.00 ✓
1100-207-20-000-019-0-000 Failure to Appear-Vendor	2,106.13	2,136.13 ✓ <del>2,106.13</del>
1100-202-00-000-022-0-000 Return/Overpmt-CC	1,636.00	1,636.00 ✓
1100-207-20-000-011-0-000 Law Enforcement Education	295.82	295.82 ✓
1100-207-20-000-015-0-000 Consolidated Court Costs	34.60	34.60 ✓
1100-207-20-000-017-0-000 County Clerk EFile Fee	1.50	1.50 ✓
1100-207-20-000-014-0-000 Crime Stoppers (CCP 102.013)	2.00	2.00 ✓
1100-207-20-000-015-0-000 Consolidated Court Costs	16,821.38	16,821.38 ✓
1100-207-20-000-017-0-000 County Clerk EFile Fee	35.00	35.00 ✓
1100-207-20-000-019-0-000 Arrest -DPS	10.62	10.62 ✓
1100-207-20-000-035-0-000 State Traffic Fee	2,329.30	2,329.30 ✓
1100-207-20-000-038-0-000 EMS Trauma Fund (CCP	7,637.88	7,637.88 ✓
1100-207-20-000-046-0-000 Jud(CR-CC Statutory Court) lo	1,567.69	1,567.69 ✓
1100-207-20-000-053-0-000 Jury Service Fund	415.37	415.37 ✓
1100-207-20-000-054-0-000 Judicial Support Fee - State	1,093.31	1,093.31 ✓
1100-207-20-000-058-0-000 Drug Court Fee - State (CCP,	4,230.01	4,230.01 ✓
1100-207-20-000-059-0-000 Indigent Defense Representation	404.69	404.69 ✓

# Receipt Journal by Fund and Fee Code

TXHIDALGOPROD

Transaction Date Range: 12/01/2017 - 12/31/2017 Sorted by: By receipt number

Tills: CC - Daniela Blanco, CC - Jason Rohr, CC - Juan Perez, CC - Julie Gomez, CC - Syl County Clerk County Court at Law #1 County Court at Law #2 County Court at Law #4 County Court at Law #5 County Court at Law #6 County Court at Law #7 County Court at

## Criminal

Receipt Number	Description	Totals	Fee Totals	Handwritten Notes
1100-207-20-000-061-0-000	Moving Violation Fee	7.72	7.72	X; X2-4; X3
1100-207-20-000-066-0-000	Failure to Appear-State	986.15	986.15	X; X2-4; X3
1100-207-20-000-072-0-000	Elec Filing Fee - CR-CC to State	993.11	993.11	X; X2-4; X3
1100-341-10-140-051-0-000	Tax A/C Scofflaw - CC	1,023.64	1,023.64	X; X2-4; X3
1100-341-10-180-003-0-000	CC Time Payment 10%	481.38	427.23	X; X2-4; X3
1100-341-10-180-002-0-000	Time Payment 40%	---	484.98	X; X2-4; X3
1100-341-10-180-004-0-000	CC - Admin Transaction Fee	1,526.00	1,526.00	X; X2-4; X3
1100-341-10-180-009-0-000	CC - DA Fees	2,607.40	2,607.40	X; X2-4; X3
1100-341-10-180-012-0-000	CC - Jud. Support Fee (CR)	121.59	121.59	X; X2-4; X3
1100-341-10-180-016-0-000	CC - FTA - Admin Fee	197.22	197.22	X; X2-4; X3
1100-351-20-180-001-0-000	CC - Public Defense	12,137.50	12,137.50	X; X2-4; X3
1100-341-10-180-006-0-000	County Clerk - Court Costs	232.96	232.96	X; X2-4; X3
1100-202-00-000-004-0-000	A/P Delinquent Fee	1,094.36	1,094.36	X; X2-4; X3
<b>1100 - General Fund</b>		<b>79,738.99</b>	<b>79,738.99</b>	
1238-341-20-180-001-0-000	County Records Management	4,560.10	4,560.10	X; X1; X2-4; X3
<b>1238 - County Records Management and Preservation</b>		<b>4,560.10</b>	<b>4,560.10</b>	
1237-341-10-180-000-0-000	CC ; Rec. Mgmt Preserv. Fees	513.57	513.57	X; X1; X2-4; X3
<b>1237 - County Clerk Records Management and</b>		<b>513.57</b>	<b>513.57</b>	
1200-351-10-180-000-0-000	CC - Fines	48,230.76	48,230.76	X; X1; X2-4; X3
<b>1200 - Road and Bridge Countywide</b>		<b>48,230.76</b>	<b>48,230.76</b>	
1241-341-10-180-001-0-000	Courthouse Security Fund	610.68	610.68	X; X1; X2-4; X3
<b>1241 - Courthouse Security</b>		<b>610.68</b>	<b>610.68</b>	
1255-341-10-180-000-0-000	CC/DC Crl Tech - CC Fee	805.73	805.73	X; X1; X2-4; X3

# Receipt Journal by Fund and Fee Code

TXHIDALGOPROD

Transaction Date Range: 12/01/2017 - 12/31/2017 Sorted by: By receipt number

Tills: CC - Daniela Blanco, CC - Jason Rohr, CC - Juan Perez, CC - Julie Gomez, CC - Syl

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

Criminal

	Totals	Fee Totals
1255 - County and District Court Technology Fund	805.73	805.73
1225-341-10-080-000-0-000 Pre-Trial Interv Program-DA	21,850.00	✓ 21,850.00
1225 - Pre-Trial Intervention Program	21,850.00	21,850.00

✓ Xix 1; X2-4

2018 JAN 16 PM 10 00

RECEIVED BY  
JG GARDNER

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

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

Rcpt	Case	Date	Name	Offense	Off.date	Conviction	Disposition Status	ADD.C	STF	TOTAL
COL 2017 26585	CR 17 12363 A	12/21/2017	ROJAS, ROMAN DIAZ	DRIVING WHILE INTOXICATED	6/11/2017	12/12/2017	CONVICTED	3.00	30.00	721.10
COL 2017 26586	CR 17 06859 E	12/28/2017	GARCIA, DANIEL DELACARMEN	DRIVING WHILE INTOXICATED	8/31/2016	7/26/2017	CONVICTED	3.00	30.00	1,124.10
COL 2017 26589	CR 16 05025 H	12/11/2017	HERNANDEZ, JAIME ENRIQUE YSASI	DRIVING WHILE INTOXICATED	1/30/2016	5/3/2017	CONVICTED	3.00	30.00	793.10
COL 2017 26589	CR 17 02623 G	12/14/2017	SANDOVAL, AARON	DRIVING WHILE INTOXICATED	2/19/2017	9/21/2017	CONVICTED	3.00	30.00	898.10
COL 2017 26592	CR 14 4187 D	12/28/2017	GARZA, SUSANA CARRIZALES	DRIVING WHILE INTOXICATED	3/3/2014	10/30/2017	CONVICTED	3.00	30.00	809.10
COL 2017 26587	CR 17 07457 D	12/22/2017	Vasquez, Alexander Garcia	DRIVING WHILE INTOXICATED	3/13/2017	9/8/2017	CONVICTED	3.00	30.00	900.10
COL 2017 26685	CR 17 02504 D	12/18/2017	Guajardo, Navor Vasquez	DRIVING WHILE INTOXICATED 2ND	12/30/2016	4/21/2017	CONVICTED	3.00	30.00	1,543.10

Based on the type of offense, ADD.C (\$60.00) and JUD (\$15) should be assessed. In addition, DDCF (\$60.00) and JUD (\$15) should be assessed. Once the type of disposition has been determined, DA (\$25.00) and JSF (\$4.00) could be assessed.

Rcpt	Case	Date	Name	Offense	Off.date	Conviction	Disposition Status	ADD.C	STF	DDCF	JUD	TOTAL
COL 2017 25822	CR 17 02309 G	12/16/2017	GALLEGOS, MIGUEL ANGEL	DRIVING WHILE INTOXICATED BAC>=0.15	2/8/2017	10/29/2017	PENDING	3.00	30.00	-	-	354.10

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

Rcpt	Case	Date	Name	Offense	Off.date	Conviction	Disposition Status	DA	JSF	TOTAL
COL 2017 25814	CR 17 0627 G	12/7/2017	CAVAZOS, CHRISTIAN REY	POSS MARIJ <20Z	9/17/2016	3/6/2017	DEFERRED	25.00	4.00	1,514.00

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

Rcpt	Case	Date	Name	Offense	Off.date	Conviction	Disposition Status	DDCF	JUD	TOTAL
COL 2017 25823	CR 17 0815 B	12/19/2017	ARRIOLA, GABRIEL EDUARDO	POSS MARIJ <20Z	5/13/2017	12/19/2017	DISMISSED	-	-	540.00

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

Rcpt	Case	Date	Name	Offense	Off.date	Conviction	Disposition Status	ADD.C	STF	RMP	RMPR	TOTAL
COL 2017 25824	CR 16 05025 H	12/13/2017	MARTINEZ, JAVIER	DRIVING WHILE INTOXICATED	10/11/2015	10/26/2017	CONVICTED	3.00	30.00	22.50	2.50	754.73

During the month of December 2017 there were 85 payments for PreTrial Diversion Program. However, Local Transaction Fee was not assessed. Please provide status indicating the waiver of the fee for PreTrial Diversion Program payments.

# COUNTY of HIDALGO

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



EDINBURG, TEXAS 78539

March 7, 2018

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

Re: Review of *Monthly Fines and Fees Report* and Supporting Documentation  
For the month of January 2018

Dear Judge Saenz:

We have conducted a limited scope review of the *Monthly Fines and Fees Report (Monthly Report)* and supporting documentation for the month of January 2018 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. 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.

#### Scope:

The scope of our review was limited to collections reported by your office on the *Monthly Report* for the month of January 2018. 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.

#### Methodology:

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

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

#### HIDALGO COUNTY DISTRICT JUDGES

LUIS M. SINGLETERRY  
JUDGE, 92<sup>ND</sup> D.C.

RODOLFO DELGADO  
JUDGE, 93<sup>RD</sup> D.C.

J. R. "BOBBY" FLORES  
JUDGE, 139<sup>TH</sup> D.C.

ROSE GUERRA REYNA  
JUDGE, 206<sup>TH</sup> D.C.

JUAN R. PARTIDA  
JUDGE, 275<sup>TH</sup> D.C.

MARIO E. RAMIREZ, JR.  
JUDGE, 332<sup>ND</sup> D.C.

NOE GONZALEZ  
JUDGE, 370<sup>TH</sup> D.C.  
OVERSEER

LETICIA LOPEZ  
JUDGE, 389<sup>TH</sup> D.C.

L. KENO VASQUEZ  
JUDGE, 398<sup>TH</sup> D.C.

ISRAEL RAMON, JR.  
JUDGE, 430<sup>TH</sup> D.C.

RENEE R. BETANCO  
JUDGE, 449<sup>TH</sup> D.C.

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

**Conclusion:**

Total collections for the month of January 2018 were \$68,592.95. Based on the results of our review, we have concluded that fines, fees, and court costs were generally properly accounted and reported; however, the system of internal controls for the accounting and reporting of fines, fees, and court costs requires improvement as noted in the following observations.

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.

**Observation No. 1:**

Twenty-six receipts issued in the month of January 2018 contained errors in the allocation of fines, fees, and court costs. The Justice of the Peace staff was notified of the required adjustments (see Exhibit A); however, adjustments have not been completed. In addition, adjustments for the months of January 2015 (1), February 2015 (4), March 2015 (114), April 2015 (51), May 2015 (1), July 2015 (47), August 2015 (14), September 2015 (18), October 2015 (4), November 2015 (4), December 2015 (1), February 2016 (2), May 2016 (2), June 2016 (2), July 2016 (1), September 2016 (4), October 2016 (3), December 2016 (3), March 2017 (1), April 2017 (9), May 2017 (2), June 2017 (9), July 2017 (8), August 2017 (8), September 2017 (13), October 2017 (12), November 2017 (3), and December 2017 (1) are still pending to be completed. According to the Court Coordinator, staff does not consistently verify that fines, fees, and court costs have been properly assessed prior to issuing receipts. In addition, due to a heavy workload, limited number of staff, and technical difficulties with *Odyssey*, the adjustments cannot be completed in a timely manner.

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

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

**Recommendation:**

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

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

**HIDALGO COUNTY DISTRICT JUDGES**

LUIS M. SINGLETERRY  
JUDGE, 32<sup>ND</sup> D.C.

RODOLFO DELGADO  
JUDGE, 93<sup>RD</sup> D.C.

J. R. "BOBBY" FLORES  
JUDGE, 139<sup>TH</sup> D.C.

ROSE GUERRA REYNA  
JUDGE, 206<sup>TH</sup> D.C.

JUAN R. PARTIDA  
JUDGE, 275<sup>TH</sup> D.C.

MARIO E. RAMIREZ, JR.  
JUDGE, 332<sup>ND</sup> D.C.

NOE GONZALEZ  
JUDGE, 370<sup>TH</sup> D.C.  
OVERSEER

LETICIA LOPEZ  
JUDGE, 389<sup>TH</sup> D.C.

L. KENO VASQUEZ  
JUDGE, 398<sup>TH</sup> D.C.

ISRAEL RAMON, JR.  
JUDGE, 430<sup>TH</sup> D.C.

RENEE R. BETANCI  
JUDGE, 449<sup>TH</sup> D.C.

**Observation No. 2:**

Properly completed copies of the May 2013 and August 2013 through January 2018 Office of Court Administration's "Official Justice of the Peace Monthly Reports" (OCA Reports) have not been filed with the County Auditor's Office. According to the Justice of the Peace staff, properly completed OCA Reports cannot be generated from *Odyssey* due to data entry errors. Assistance from the Information Technology Department has been requested; however, the problem has not been resolved.

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

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

**Recommendation:**

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

**Observation No. 3:**

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

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

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

**Recommendation:**

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

**Observation No. 4:**

We noted that the January 2018 *Monthly Report* was submitted to the County Auditor's Office 4 days after the fifth day following the end of the month. According to the Court Coordinator, the Justice of the Peace was out of the office and was unable to sign the *Monthly Report*.

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

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

---

HIDALGO COUNTY DISTRICT JUDGES

LUIS M. SINGLETERRY  
JUDGE, 92<sup>ND</sup> D.C.

RODOLFO DELGADO  
JUDGE, 93<sup>RD</sup> D.C.

J. R. "BOBBY" FLORES  
JUDGE, 139<sup>TH</sup> D.C.

ROSE GUERRA REYNA  
JUDGE, 206<sup>TH</sup> D.C.

JUAN R. PARTIDA  
JUDGE, 275<sup>TH</sup> D.C.

MARIO E. RAMIREZ, JR.  
JUDGE, 332<sup>ND</sup> D.C.

NOE GONZALEZ  
JUDGE, 378<sup>TH</sup> D.C.  
OVERSEER

LETICIA LOPEZ  
JUDGE, 389<sup>TH</sup> D.C.

L. KENO VASQUEZ  
JUDGE, 398<sup>TH</sup> D.C.

ISRAEL RAMON, JR.  
JUDGE, 430<sup>TH</sup> D.C.

RENEE R. BETANCOUR  
JUDGE, 449<sup>TH</sup> D.C.

**Recommendation:**

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

**Observation No. 5:**

We noted that 5 of 40 online credit card transactions were not promptly received in *Odyssey*. The transactions were received 2 to 5 days after the date of transaction. Consequently, the applicable case dispositions were not recorded in *Odyssey* in a timely manner. According to the Court Coordinator, the credit card transactions were not promptly received due to an oversight.

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

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

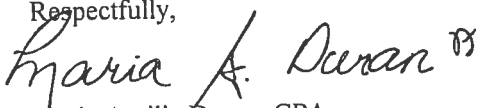
**Recommendation:**

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

Please provide written management responses to the observations noted above by March 20, 2018.

If you have any questions or would like to schedule a meeting to discuss the above noted observations, please contact Araceli A. Guillen, Internal Auditor I, at (956) 318-2511 at ext. 4649, Yvonne Torres, Revenue Audit Supervisor, at ext. 4642, Letty Chavez, Director of Audit Division, at ext. 4651, Linda Fong, First Assistant Auditor, at ext. 4668, or me at ext. 4645.

Respectfully,



Maria Arcilia Duran, CPA  
County Auditor

Enclosures: Copy of *Monthly Report* and Exhibits

cc: Valde Guerra, County Executive Officer



**HIDALGO COUNTY DISTRICT JUDGES**

LUIS M. SINGLETERY  
JUDGE, 92<sup>ND</sup> D.C.

RODOLFO DELGADO  
JUDGE, 93<sup>RD</sup> D.C.

J. R. "BOBBY" FLORES  
JUDGE, 139<sup>TH</sup> D.C.

ROSE GUERRA REYNA  
JUDGE, 206<sup>TH</sup> D.C.

JUAN R. PARTIDA  
JUDGE, 275<sup>TH</sup> D.C.

MARIO E. RAMIREZ, JR.  
JUDGE, 332<sup>ND</sup> D.C.

NOE GONZALEZ  
JUDGE, 370<sup>TH</sup> D.C.  
OVERSEER

LETICIA LOPEZ  
JUDGE, 389<sup>TH</sup> D.C.

L. KEND VASQUEZ  
JUDGE, 388<sup>TH</sup> D.C.

ISRAEL RAMON, JR.  
JUDGE, 430<sup>TH</sup> D.C.

RENEE R. BETANCOU  
JUDGE, 448<sup>TH</sup> D.

**JUSTICE OF THE PEACE  
MONTHLY FINES AND FEES COLLECTED  
FOR THE MONTH OF: January-18**

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

City: WESLACO, TX  
Hidalgo County, Texas

*PBC*

**Part I: RECAP OF AMOUNT PAYABLE TO THE COUNTY TREASURER**

TOTAL CASH COLLECTED	(Receipts #s) <u>JP11-2018-00001</u> <sup>*</sup> THRU <u>JP11-2018-00538</u> <sup>f</sup>	\$ 68,592.95	<i>x10</i>
LESS: COST ON DEPOSIT		-	<i>x7</i>
ADD: COST ON DEPOSIT LIQUIDATED		-	<i>x7</i>
AMOUNT OWED TO COUNTY (Should Match Amt in Part III)		\$ 68,592.95	<i>x3</i>
Less: Total amount of remittances to County Treasurer (From Part II)		<u>(69,004.95)</u>	<i>(A)</i>
Total funds due to County Treasurer (Overtransfer Made to Co Treas.)		<u>\$ (412.00)</u>	<i>(0.10) x4-C</i>
		<u>78</u>	

**Part II: REMITTANCES MADE TO THE COUNTY TREASURER**

Description	AMOUNT	Comment
Total Collections for the Month (See Schedule of Receipts & Deposits)	\$ <del>12,500</del> 68,593.05	<i>B1</i>
Add: Previous Month's Bond Overtransfer <i>May 2016 &amp; June 2016</i>	412.00	<i>EX B</i>
Add: HCSO Monthly "D" Collections Report		
	<u>69,004.95</u>	<i>(A)</i>
Total Remittances Made to County Treasurer	\$ <u>68,593.05</u>	

PREPARED BY: *Lina Ontiveros*

DATE: *2/8/18*

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

HIDALGO COUNTY AUDITOR'S OFFICE  
APPROVED BY: *[Signature]*  
DATE: *02/14/18* *3/1/18*

JUSTICE OF THE PEACE

*2/8/18*  
DATE

**RECEIVED**

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

REVISED 03 2016

**HIDALGO COUNTY  
AUDITOR'S OFFICE**

**JUSTICE OF THE PEACE  
MONTHLY FINES AND FEES COLLECTED  
FOR THE MONTH OF: January-18**

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

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

**Part III SUMMARY OF COLLECTIONS PAYABLE TO THE COUNTY TREASURER**

PAGE 2 OF 2

Name of Fine, Fee, Court Cost	# Inured Filed	Statute Reference	Detail of Amt Collected	GL Acct No.	Amt. Collected
<b>FINES:</b>					
County Fines (Local Fine)		LGC 113.004, PC 12.23		1200-351-10-061-000-0-000	\$ 18,333.30
Texas Parks & Wildlife 85% Fine (State Fine)		TPWC 12 107		1100-207-20-000-012-0-000	412.65
No Safety Belt 50% Fine (State Fine)		TRC 545.412 545.413 (j)		1100-207-20-000-028-0-000	97.03
Gross Weight 50% Fine (State Fine)		TRC Sec 621.506 (g)		1100-207-20-000-013-0-000	-
School District 50% Fines		Educ. Code § 25.093 (d) 1 (A)		1100-207-30-000-004-0-000	32.00
<b>LOCAL COURT COSTS AND FEES:</b>					
Courthouse Security Adm. Fee (\$3)		C.C.P. Art. 102.017 (b)		1241-341-10-060-001-0-000	1,175.19
Courthouse Security Fund JP (\$1)		C.C.P. Art. 102.017		1245-341-10-061-000-0-000	385.80
Justice Court Technology Fund (\$4)		C.C.P. Art. 102.0173		1242-341-10-060-000-0-000	1,566.88
Time Payment - @40% OF \$25.00 (\$10.00)		LGC 133.103 (d)		1100-341-10-060-001-0-000	90.00
Time Payment - @ 10% of \$25.00 (\$2.50)		LGC 133.103 (e)		1100-341-10-060-002-0-000	22.50
Administrative Local Transaction Fee (\$2)		C.C.P. Art. 102.073		1100-341-10-060-003-0-000	805.96
Motor Vehicle Adm. Fee (\$10-\$20) (Dismissal Fee for Exp. DL, Exp. Insp. Cert, Exp. Nv. Reg.)		TRC Sec 548.605, 521.026, 502.407		1100-341-10-060-004-0-000	20.00
Teen Court Program Adm. Fee (Up to \$10.00)		C.C.P. Art. 45.052 (e)		1100-341-10-060-005-0-000	2,002.00
<b>Special Fees</b>					
Deferred Disposition		C.C.P. Art. 45.051	2,002.00		
Administrative Fee - "Drivers Safety Course" (\$10)		C.C.P. Art. 45.051(f)			
Support of Judiciary Fund (\$6.00)		LGC 133.105		1100-341-10-060-009-0-000	232.07
Traffic Fee (\$3)		T.R.C. 542.403		1100-341-10-061-000-0-000	729.30
Child Safety (\$20-\$25)		C.C.P. Art. 102.014 (c)		1100-341-10-060-011-0-000	324.26
Failure to Appear (\$4)		TRC 706.006/TRC 706.007(d)(2)		1100-341-10-060-012-0-000	(60.00)
Scofflaw Fee (\$20)		TRC 502.010(a)		1100-341-10-140-049-0-000	2,043.25
Truancy Prevention and Diversion Fund (\$1)		C.C.P. Art. 102.015		1100-341-10-060-013-0-000	359.90
<b>STATE COURT COSTS AND FEES:</b>					
Criminal Justice Planning Fund C.C.P. (\$5)		C.C.P. Art. 102.051		1100-207-20-000-003-0-000	0.00 (45.00)
Breath Alcohol Testing Fund (\$30)		C.C.P. Art. 102.016		1100-207-20-000-006-0-000	-
State General Revenue Fund (\$2.50)		C.C.P. Art. 102.015		1100-207-20-000-010-0-000	-
Law Enforcement Education Fund (____ \$1, ____ \$1.50, ____ \$3.50)		Govt. Code Sec. 415.082		1100-207-20-000-011-0-000	0.00 (3.50)
Operators and Chauffeurs License Fund (\$75)		T.R.C. 601.192		1100-207-20-000-031-0-000	-
Time Payment - @50% OF \$25.00 (\$12.50)		LGC 133.103 (b)		1100-207-20-000-005-0-000	112.50
Juvenile Crime and Delinquency Fund (____ \$25, ____ \$ 50)		C.C.P. Art. 102.075(m)		1100-207-20-000-007-0-000	(0.00) (0.50)
Comprehensive Rehabilitation Fund (\$5)		C.C.P. Art. 102.082		1100-207-20-000-008-0-000	-
Fugitive Apprehension Fund (\$5)		C.C.P. Art. 102.019 (a) 2		1100-207-20-000-009-0-000	(0.16) (5.10)
Consolidated Court Costs Fund (\$40)		CCP 102.075 (a) 3/ LGC 133.102		1100-207-20-000-015-0-000	15,614.78
Compensation Victims Of Crime Fund (____ \$3, ____ \$5, ____ \$15, ____ \$35)		C.C.P. Art. 56.55 (2) & (3)		1100-207-20-000-017-0-000	(14.48) (45.40)
Judicial & Court Personnel Training Fund (____ \$1, ____ \$2)		Govt. Code Sec. 56.001 (b)		1100-207-20-000-027-0-000	(0.00) 332.94
Correctional Management Institute of Texas Fund (\$ 50)		CCP Art. 102.075		1100-207-20-000-029-0-000	(0.00) (0.50)
Indigent Legal Services Fee-JP (\$6)		Govt. Code Sec. 101.141(2) (B)		1100-207-20-000-004-0-000	414.00
State Traffic Fee- Subtitle C (\$30)		TRC Sec 542.4031		1100-207-20-000-035-0-000	7,293.91
Jury Service Fee (\$4)		C.C.P. Art. 102.0045		1100-207-20-000-053-0-000	1,543.01
Support of Judiciary Fund (\$5.40)		LGC 133.105		1100-207-20-000-054-0-000	2,085.91
Birth Certificate Fee (\$1.80)		HSC 191.022(f)		1100-207-20-000-039-0-000	32.40
Defensive Driving Record Fee (\$12)		C.C.P. Art. 45.0511 (e-1)		1100-207-20-000-057-0-000	-
Indigent Defense Representation Fund (\$2)		LGC 133.107/GC 102.023		1100-207-20-000-059-0-000	772.94
Moving Violation Fee (\$0.10)		C.C.P. Art. 102.022/GC		1100-207-20-000-061-0-000	29.17
Safety Seat Violation Fee (\$0.15) (en or before September 28, 2011)		TRC 545.412 (b-1)		1100-207-20-000-062-0-000	(0.15)
Failure to Appear (\$20)		TRC 706.006/TRC 706.007(d)(2)		1100-207-20-000-066-0-000	(300.00)
Electronic Filing Fee - Civil (\$10)		GC 101.141/GC 51.851		1100-207-20-000-070-0-000	690.00
Truancy Prevention and Diversion Fund (\$1)		C.C.P. Art. 102.015		1100-207-20-000-073-0-000	350.07
Texas Home Visiting Program Contribution (\$5)		HSC 191.0048/LGC 118.018 (e)		1100-207-20-000-074-0-000	-
<b>ARREST /WARRANT FEES: STATE</b>					
D.P.S. (____ \$3, ____ \$5, ____ \$35, ____ \$50)		C.C.P. Art. 102.011		1100-207-20-000-019-0-000	1,668.70
T.A.B.C. (____ \$3, ____ \$5, ____ \$35, ____ \$50)				1100-207-20-000-020-0-000	-
P.K.W.L. (____ \$3, ____ \$5, ____ \$35, ____ \$50)				1100-207-20-000-021-0-000	35.00
U.T.P.A. (____ \$3, ____ \$5, ____ \$35, ____ \$50)				1100-207-20-000-022-0-000	-
<b>ARREST /WARRANT/SERVICE FEES: COUNTY</b>					
Sheriff Fees:				1100-342-10-060-001-0-000	102.60
Constable Fees:					
Precinct #1				1100-342-10-291-000-0-000	6,349.31
Precinct #2				1100-342-10-292-000-0-000	0.00 80.00
Precinct #3				1100-342-10-293-000-0-000	-
Precinct #4				1100-342-10-294-000-0-000	-
Precinct #5				1100-342-10-295-000-0-000	5.00
District Attorney Fees				1100-341-10-060-007-0-000	-
Tax Assessor Fraud Investigators Fees				1100-342-10-060-002-0-000	-
School District Arrest Fee				1100-342-10-060-003-0-000	-
Fire Marshal Fee				1100-342-20-060-001-0-000	-
<b>Due to Others</b>					
Warrant Fees/Out of County Service Fees (LGC 118.018 (a) 2 (A))				1100-207-30-000-003-0-000	-
Refund - Overpayments				1100-202-00-000-007-0-000	455.10
Due to Others				1100-202-00-000-007-0-000	-
Restitution				1100-202-00-000-007-0-000	-
Failure to Appear- OmniBase (\$6)		TRC 706.006/TRC 706.007(d)(2)		1100-202-00-000-019-0-000	(90.00)
Delinquent Attorney Fee				1100-202-00-000-004-0-000	-
<b>Justice Fees (Local Fees)</b>					
Small Claims Court Filing Fee (\$25)		LGC 118.121/118.122		1100-341-10-060-001-0-000	1,871.25
Debt Claim Fee (Justice Court Filing Fee) (\$25)		LGC 118.121/118.122	1,725.00		
Landlord & Tenant Eviction Filing Fee (Forecible Entry & Detainer Court) (\$25)		LGC 118.121 118.122	-		
Transcript Fees (\$10)		LGC 118.121 118.123 (b)			
Abstract Fees (\$3)		LGC 118.121 118.123 (c)	100.00		
Autopsy Fees					
Writ Filing Fee (\$5 per page)		LGC 118.121.118.123 d	45.00		
Issuing other Document (\$1 1st pg, 25 for each addtl pg)		LGC 118.121 118.123 e	1.25		
Certified Copies of Court Papers (\$2 1st pg, 25 for each addtl pg)		LGC 118.121	-		
Probable Cause Tow. Hearing Fee (\$20)		LGC 101.141 a4	-		
Birth Certificates (\$22 each)		HSC 191.0045 3 (d)		1100-341-10-060-001-0-000	363.60
Death Certificates (\$20 each, each addtl \$3)		HSC 191.0045 3 (d)		1100-341-10-060-001-0-000	176.00
Preservation of Vital Statistics Fee (\$1 each)		HSC Sec 191.0645(h)		1100-341-10-060-008-0-000	38.00
<b>Jury Fees (Civil \$22, Criminal \$3)</b>					
		Rules of Civil Proc., Rule 504 (b)(1)		1100-341-10-060-006-0-000	-
		CCP 102.004			

**RECEIVED**

**FEB - 9 2017**

**HIDALGO COUNTY  
AUDITOR'S OFFICE**

APPROVED BY: *[Signature]*  
DATE: 02/14/18

TOTAL AMOUNT DUE TO THE COUNTY TREASURER: \$ 68,592.95

X1, X2  
X3

**Justice of the Peace Gilberto Saenz  
Schedule of Adjustments  
For the Month Ending January 31, 2018**

What happened to the following birth certificates: 04658, 04669, 04672? If voided, please provide a copy of the voided certificate to the Auditor's Office.

What happened to death certificate number 68142

Receipt Number	Case Number	Offense Type	Off Date	Date	CCC	CHS	CHISP	CMIT	CO	CON	CRF	CSF	CSFSZ	CVCA	DD	DPS	DPSr	FA	IDRF	ICD	ICPT	ICTF	J5F	LTF	LMF	SCOP	SDP	SIFC	SIFS	SOF	STF	TP	TPCD	TPDC	TPDS	TPST	TPWF	TPWF	UTFC	WARI	WFCC	TOTAL
IP11-2018-00282	62536	CHILDREN	09/03/01	01/08/18	16.46	2.91	0.48			44.75			14.52	4.84	4.84					0.48	1.94	3.87	2	19.36															2.9	48.4	123.00	
IP11-2018-00283	62537	CHILDREN	11/23/17	01/02/18	40.00	3.00	1.00			40.50	40.5											4	4	2		0.60	5.40														122.00	
IP11-2018-00284	62538	CHILDREN	11/09/17	01/11/18	40.00	3.00	1.00			52.90												4	4	2	0.1		0.60	5.40													155.00	
IP11-2018-00285	62539	CHILDREN	07/10/17	01/26/18	40.00	3.00	1.00															4	4	2	0.1		0.60	5.40													158.10	
IP11-2018-00286	62540	CHILDREN	08/15/17	01/03/18	40.00	3.00	1.00															4	4	2	0.1		0.60	5.40													167.10	
IP11-2018-00287	62541	CHILDREN	10/27/17	01/02/18	40.00	3.00	1.00															4	4	2	0.1		0.60	5.40													159.10	
IP11-2018-00288	62542	CHILDREN	11/09/17	01/02/18	40.00	3.00	1.00															4	4	2	0.1		0.60	5.40													102.10	
IP11-2018-00289	62543	CHILDREN	11/23/17	01/18/18	40.00	3.00	1.00															4	4	2	0.1		0.60	5.40													102.10	
IP11-2018-00290	62544	CHILDREN	11/23/17	01/18/18	40.00	3.00	1.00															4	4	2	0.1		0.60	5.40													102.10	
IP11-2018-00291	62545	CHILDREN	12/13/17	01/12/18	40.00	3.00	1.00															4	4	2	0.1		0.60	5.40													159.10	
IP11-2018-00292	62546	CHILDREN	12/18/17	01/04/18	40.00	3.00	1.00															4	4	2	0.1		0.60	5.40														102.10
IP11-2018-00293	62547	CHILDREN	12/19/17	01/16/18	40.00	3.00	1.00			102.90												4	4	2	0.1		0.60	5.40														205.00
IP11-2018-00294	62548	CHILDREN	12/22/17	01/05/18	40.00	3.00	1.00															4	4	2	0.1		0.60	5.40														102.10
IP11-2018-00295	62549	CHILDREN	12/25/17	01/05/18	40.00	3.00	1.00															4	4	2	0.1		0.60	5.40														192.10
IP11-2018-00296	62550	CHILDREN	12/27/17	01/22/18	40.00	3.00	1.00															4	4	2	0.1		0.60	5.40														102.10
IP11-2018-00297	62551	CHILDREN	01/10/18	01/30/18	40.00	3.00	1.00															4	4	2	0.1		0.60	5.40														102.10
IP11-2018-00298	62552	CHILDREN	01/10/18	01/31/18	40.00	3.00	1.00															4	4	2	0.1		0.60	5.40														165.10
IP11-2018-00299	62553	CHILDREN	01/17/18	01/21/18	40.00	3.00	1.00				5											4	4	2	0.1		0.60	5.40														127.10
IP11-2018-00300	62554	CHILDREN	11/04/17	01/16/18	40.00	3.00	1.00			30.00												4	4	2			0.60	5.40														89.00
IP11-2018-00301	62555	CHILDREN	10/24/17	01/02/18	40.00	3.00	1.00			8.00												4	4	2			0.60	5.40														100.00
IP11-2018-00302	62556	CHILDREN	12/05/17	01/26/18	40.00	3.00	1.00															4	4	2	0.1		0.60	5.40														127.10

Based on offense types CSFSZ, S25, and MPV, SD, JB should not have been assessed (does not specify in a school zone).

Use of  
Portable  
Wireless  
Comm

IP11-2018-00453

38

Justice of the Peace Gilberto Saenz  
 Schedule of Adjustments  
 For the Month Ending January 31, 2018

Receipt Number	Case Num/Party	Offense Type	Off Date	Date	CCC	CHS	CHS	CMIT	CO	CON	CHF	CSF	CSFSZ	CVCA	DO	DPS	FA	IDRF	JCD	JCPT	JCTF	JSF	LTF	MVF	SCOF	SDF	SFC	SJFS	SDR	STF	TP	TPCO	TPDC	TPDS	TPST	TPWF	TPWV	UTFC	WAR	WFEC	TOTAL
JP11 2018-00300	1817	1419-111	VIOLATE DL	10/31/16	01/23/18	40.00	3.00	1.00	140.90							5		2		4	4	2	0.1			0.60	5.40	30			1	1				3.0	50	293.00			
JP11 2018-00439	1817	1528-311	CONTRIBUTING TO NON-ATT	11/07/17	01/30/18	16.60	1.24	0.41	8.00			8.79						0.83		1.66	1.66	2			8	0.25	2.24	2.5	30	0.41	0.41	12.5							77.00		
JP11 2018-00174	1811	362345	NO INS	05/24/10	1/11/18	40.00	3.00	1.00	77.00									2.00		4.00	4.00	2			20.00	0.60	5.40												100	264.00	

Based on appeals by date, SCFE \$50 should have been assessed.  
 Please correct disposition date.  
 WAR \$50 was over assessed.

X8-1

Justice of the Peace Gilberto Saenz  
Precinct 1, Place 1  
Schedule of Bonds on Deposit  
As of January 31, 2018

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

# COUNTY of HIDALGO

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



EDINBURG, TEXAS 78539

March 5, 2018

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

Re: Review of *Monthly Fines and Fees Report* and Supporting Documentation  
For the month of January 2018

Dear Judge Morales:

We have conducted a limited scope review of the *Monthly Fines and Fees Report (Monthly Report)* and supporting documentation for the month of January 2018 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. 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.

### Scope:

The scope of our review was limited to collections reported by your office on the *Monthly Report* for the month of January 2018. 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.

### Methodology:

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

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

### HIDALGO COUNTY DISTRICT JUDGES

LUIS M. SINGLETERRY  
JUDGE, 32<sup>ND</sup> D.C.

RODOLFO DELGADO  
JUDGE, 53<sup>RD</sup> D.C.

J. R. "BOBBY" FLORES  
JUDGE, 139<sup>TH</sup> D.C.

ROSE GUERRA REYNA  
JUDGE, 206<sup>TH</sup> D.C.

JUAN R. PARTIDA  
JUDGE, 275<sup>TH</sup> D.C.

MARIO E. RAMIREZ, JR.  
JUDGE, 332<sup>ND</sup> D.C.

NOE GONZALEZ  
JUDGE, 370<sup>TH</sup> D.C.  
OVERSEER

LETICIA LOPEZ  
JUDGE, 389<sup>TH</sup> D.C.

L. KENO VASQUEZ  
JUDGE, 398<sup>TH</sup> D.C.

ISRAEL RAMON, JR.  
JUDGE, 430<sup>TH</sup> D.C.

RENEE R. BE  
JUDGE, 4

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

**Conclusion:**

Total collections for the month of January 2018 were \$45,203.65. Based on the results of our review, we have concluded that fines, fees, and court costs were generally properly accounted and reported; however, the system of internal controls for the accounting and reporting of fines, fees, and court costs requires improvement as noted in the following observations.

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.

**Observation No. 1:**

Four receipts issued in January 2018 contained errors in the allocation of fines, fees, and court costs. The Justice of the Peace staff was notified of the required adjustments (see Exhibit A); however, adjustments have not been completed. In addition, the adjustments for February 2015 (167), March 2015 (1), June 2015 (1), July 2015 (20), August 2015 (19), September 2015 (39), October 2015 (37), November 2015 (21), December 2015 (19), January 2016 (25), February 2016 (45), March 2016 (30), April 2016 (1), and July 2016 (1) are still pending to be completed. According to staff, sufficient time is not available to verify that fees, fines, and court costs are applied correctly prior to taking in a payment due to a high volume of customers.

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

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

**Recommendation:**

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

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

**Observation No. 2:**

Copies of the April 2014 through January 2018 Office of Court Administration "*Official Justice of the Peace Monthly Reports*" (OCA Reports) have not been filed with the County Auditor's Office. In addition, incorrect copies of the OCA Report for the months of February 2014 and March 2014 were filed with the County Auditor's Office.

**HIDALGO COUNTY DISTRICT JUDGES**

According to Justice of the Peace staff, copies of the OCA Reports cannot be generated due to programming errors in *Odyssey*. Assistance from the Information Technology Department has been requested; however, the problem has not been resolved.

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

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

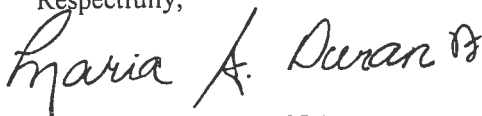
**Recommendation:**

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

Please provide written management responses to the observations noted above by March 16, 2018.

If you have any questions or would like to schedule a meeting to discuss the above noted observations, please contact Edgar Alan Escobedo, Internal Auditor I, at 318-2511 ext. 4655, Yvonne Torres, Revenue Audit Supervisor, at ext. 4642, Letty Chavez, Director of Audit Division, at ext. 4651, Linda Fong, First Assistant Auditor, at ext. 4668, or me at ext. 4645.

Respectfully,



Maria Arcilia Duran, CPA,  
County Auditor

Enclosures: Copies of *Monthly Report* and Exhibit A

cc: Valde Guerra, County Executive Officer



**HIDALGO COUNTY DISTRICT JUDGES**

LUIS M. SINGLETERRY  
JUDGE, 92<sup>ND</sup> D.C.

RODOLFO DELGADO  
JUDGE, 93<sup>RD</sup> D.C.

J. R. "BOBBY" FLORES  
JUDGE, 139<sup>TH</sup> D.C.

ROSE GUERRA REYNA  
JUDGE, 206<sup>TH</sup> D.C.

JUAN R. PARTIDA  
JUDGE, 275<sup>TH</sup> D.C.

MARIO E. RAMIREZ, JR.  
JUDGE, 332<sup>ND</sup> D.C.

NOE GONZALEZ  
JUDGE, 370<sup>TH</sup> D.C.  
OVERSEER

LETICIA LOPEZ  
JUDGE, 389<sup>TH</sup> D.C.

L. KENO VASQUEZ  
JUDGE, 398<sup>TH</sup> D.C.

ISRAEL RAMON, JR.  
JUDGE, 430<sup>TH</sup> D.C.

RENEE R. BETA  
JUDGE, 449<sup>TH</sup>

JUSTICE OF THE PEACE  
MONTHLY FINES AND FEES COLLECTED  
FOR THE MONTH ENDED: January-18

PBC

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

City: WESLACO, TX  
Hidalgo County, Texas

**Part I: RECAP OF AMOUNT PAYABLE TO THE COUNTY TREASURER**

TOTAL CASH COLLECTED	(Receipt #s) <u>JP12-2018-00001</u> through <u>JP12-2018-00456</u>	\$ 45,203.65	
LESS: COST ON DEPOSIT	<u>0.00</u>	x7 ✓	x9-a ✓
ADD: COST ON DEPOSIT LIQUIDATED	<u>0.00</u>	x7 ✓	
AMOUNT OWED TO COUNTY (Should Match Amt in Part III)		<u>\$ 45,203.65</u>	x3 A
Less: Total amount of remittances to County Treasurer (From Part II)		<u>\$ 45,203.65</u>	(A)
Total funds due to County Treasurer (Overtransfer Made to Co Treas.)		<u>\$ -</u>	(0.00) x4-a3

**Part II: REMITTANCES MADE TO THE COUNTY TREASURER**

DESCRIPTION	AMOUNT	COMMENT
Total Collections for the Month (See Schedule of Receipts & Deposits)	\$ 45,203.65	B1 ✓ (A)
Add: Previous Month's Bond Overtransfer	<u>0.00</u>	
Add: HCSO Monthly "D" Collections Report	<u>\$ 0.00-</u>	
Total Remittances Made to County Treasurer	<u>\$ 45,203.65</u>	

PREPARED BY: James J. Cardenas DATE: 2-6-18

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

AUDITED BY: THE HIDALGO COUNTY AUDITOR'S OFFICE  
DATE: 2-13-18  
2/25/18

[Signature]  
JUSTICE OF THE PEACE

2-6-18  
DATE

**JUSTICE OF THE PEACE  
MONTHLY FINES AND FEES COLLECTED  
FOR THE MONTH ENDED January-18**

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

City: WESLACO, TEXAS  
Hidalgo County, Texas

PBC

**Part III SUMMARY OF COLLECTIONS PAYABLE TO THE COUNTY TREASURER**

PAGE 2 OF 2

Name of Fine, Fee, Court Cost	# Issued/ Filed	Statute Reference	Detail of Amt Collected	GL Acct No	Amt Collected
<b>FINES:</b>					
County Fines (Local Fine)		LGC 113.004, PC 12 23		1200-351-10-062-000-0-000	\$ 7,700.50
Texas Parks & Wildlife 85% Fine (State Fine)		TPWC 12.107		1100-207-20-000-012-0-000	-
No Safety Belt 50% Fine (State Fine)		TRC 545.412, 545.413 (j)		1100-207-20-000-028-0-000	187.50
Gross Weight 50% Fine (State Fine)		TRC Sec 621.506 (g)		1100-207-20-000-013-0-000	-
School District 50% Fines		Educ. Code § 25.093 (d) 1 (A)		1100-207-30-000-005-0-000	-
<b>LOCAL COURT COSTS AND FEES:</b>					
Courthouse Security Adm. Fee(\$3)		C.C.P. Art. 102.017 (b)		1241-341-10-060-001-0-000	749.61
Courthouse Security Fund JP (\$1)		C.C.P. Art. 102.017		1245-341-10-062-000-0-000	241.61
Justice Court Technology Fund (\$4)		C.C.P. Art. 102.017 (3)		1242-341-10-060-000-0-000	999.47
Time Payment - @40% OF \$25.00 (\$10.00)		LGC 133.103 (d)		1100-341-10-060-001-0-000	249.59
Time Payment - @ 10% of \$25.00 (\$2.50)		LGC 133.103 (e)		1100-341-10-060-002-0-000	62.40
Administrative Local Transaction Fee (\$2)		C.C.P. Art. 102.072		1100-341-10-060-003-0-000	557.54
Motor Vehicle Adm. Fee (\$10-\$20) (Dismissal Fee for Exp. DL, Exp. Imp. Cert, Exp. MV Reg.)		TRC Sec 548.605, 521.026, 502.407		1100-341-10-060-004-0-000	40.00
Special Fees				1100-341-10-062-000-0-000	581.78
Deferred Disposition		C.C.P. Art. 45.051	422.90		
Administrative Fee - "Drivers Safety Course" (\$10)		C.C.P. Art. 45.051(f)	158.88		
Support of Judiciary Fund (\$6.00)		LGC 133.105		1100-341-10-060-009-0-000	144.95
Traffic Fee (\$3)		T.R.C. 542.403		1100-341-10-062-000-0-000	479.64
Child Safety (\$20-\$25)		C.C.P. Art. 102.014		1100-341-10-060-011-0-000	78.00
Failure to Appear (\$4)		TC 706.006/TC 706.007(d)(2)		1100-341-10-060-012-0-000	137.87
Scotflaw Fee (\$20)		TRC 502.010(a)		1100-341-10-140-049-0-000	1,665.12
Truancy Prevention and Diversion Fund (\$1)		C.C.P. Art. 102.015		1100-341-10-060-013-0-000	212.34
<b>STATE COURT COSTS AND FEES:</b>					
Criminal Justice Planning Fund C.C.P. (\$5)		C.C.P. Art. 102.051		1100-207-20-000-003-0-000	-
State General Revenue Fund (\$2.50)		C.C.P. Art. 102.015		1100-207-20-000-010-0-000	-
Law Enforcement Education Fund (___\$1, ___\$1.50, ___\$3.50)		Govt. Code Sec 415.082		1100-207-20-000-011-0-000	-
Operators and Chauffeurs License Fund (\$75)		T.R.C. 601.192		1100-207-20-000-031-0-000	-
Time Payment - @50% OF \$25.00 (\$12.50)		LGC 133.103 (b)		1100-207-20-000-005-0-000	311.99
Juvenile Crime and Delinquency Fund (___\$25, ___\$50)		C.C.P. Art. 102.075(m)		1100-207-20-000-007-0-000	3.14
Comprehensive Rehabilitation Fund (\$5)		C.C.P. Art. 102.082		1100-207-20-000-008-0-000	-
Fugitive Apprehension Fund (\$5)		C.C.P. Art. 102.019 (a) 2		1100-207-20-000-009-0-000	31.42
Consolidated Court Costs Fund (\$17)		CCP 102.075 (a) 3/ LGC 133.102		1100-207-20-000-015-0-000	9,850.19
Compensation Victims Of Crime Fund (___\$3, ___\$5, ___\$15, ___\$35)		C.C.P. Art. 56.55 (2) & (3)		1100-207-20-000-017-0-000	94.25
Judicial & Court Personnel Training Fund (___\$1, ___\$2)		Govt. Code Sec 56.001 (b)		1100-207-20-000-027-0-000	12.57
Correctional Management Institute of Texas Fund (\$5.00)		CCP Art. 102.075		1100-207-20-000-029-0-000	3.14
Indigent Legal Services Fee-JP (\$6)	114	Govt. Code Sec. 101.141(2)(B)		1100-207-20-000-004-0-000	684.00
State Traffic Fee- Subtitle C (\$30)		TRC Sec 542.4031		1100-207-20-000-035-0-000	4,637.79
Jury Service Fee (\$4)		C.C.P. Art. 102.0045		1100-207-20-000-053-0-000	966.32
Support of Judiciary Fund (\$5.40)		LGC 133.105		1100-207-20-000-054-0-000	1,280.74
Birth Certificate Fee (\$1.80)		HSC 191.022(f)		1100-207-20-000-039-0-000	-
Defensive Driving Record Fee (\$12)		C.C.P. Art. 45.051 (e-1)		1100-207-20-000-057-0-000	-
Indigent Defense Representation Fund (\$2)		LGC 133.107/GC 102.023		1100-207-20-000-059-0-000	459.39
Moving Violation Fee (\$0.10)		C.C.P. Art. 102.023/GC		1100-207-20-000-061-0-000	18.03
Safety Seat Violation Fee (\$0.15)		TRC 545.412 (b-1)		1100-207-20-000-062-0-000	0.15
Failure to Appear (\$20)		TRC 706.006/TRC 706.007(d)(2)		1100-207-20-000-066-0-000	689.35
Electronic Filing Fee - Civil (\$1.00)		GC 101.141/GC 51.851		1100-207-20-000-070-0-000	1,140.00
Truancy Prevention and Diversion Fund (\$1)		C.C.P. Art. 102.015		1100-207-20-000-073-0-000	212.34
Texas Home Visiting Program Contribution (\$5)		HSC 191.0043/LGC 118.018 (e)		1100-207-20-000-074-0-000	-
ARREST /WARRANT FEES: STATE	114	C.C.P. Art. 102.011	1100-207-20-000-096-0-000	570.00	1193.97
D.P.S. (___\$3, ___\$5, ___\$35, ___\$50)					
T.A.B.C. (___\$3, ___\$5, ___\$35, ___\$50)					
P.K.W.L. (___\$3, ___\$5, ___\$35, ___\$50)					
<b>ARREST /WARRANT/SERVICE FEES: COUNTY</b>					
Sheriff Fees:		LGC 118.131		1100-342-10-060-001-0-000	10.00
Constable Fees:					
Precinct #1				1100-342-10-291-000-0-000	5820.15
Precinct #2				1100-342-10-292-000-0-000	0.00
Precinct #3				1100-342-10-293-000-0-000	-
Precinct #4				1100-342-10-294-000-0-000	-
Precinct #5				1100-342-10-295-000-0-000	-
District Attorney Fees				1100-341-10-060-007-0-000	-
Tax Assessor Fraud Investigators				1100-342-10-060-002-0-000	-
School District Arrest Fee				1100-342-10-060-003-0-000	5.00
Fire Marshal Fee				1100-342-20-060-001-0-000	-
Due to Others					
Warrant Fees/Out of County Service Fees DTO Law Enforcement Agencies		C.C.P. Art. 102.011 (a) 2 (A)		1100-207-30-000-003-0-000	-
Refund - Overpayments				1100-202-00-000-008-0-000	20.00
Due to Others				1100-202-00-000-008-0-000	-
Restitution				1100-202-00-000-008-0-000	-
Failure to Appear- OmniBase (\$6)		TRC 706.006/TRC 706.007(d)(2)		1100-202-00-000-019-0-000	206.80
Delinquent Attorney Fee				1100-341-10-060-001-0-000	-
Justice Fees (Local Fees)				1100-341-10-060-001-0-000	2895.00
Small Claims Court Filing Fee (\$25)		LGC 118.121/118.122	0.00		
Debt Claim Fee (Justice Court Filing Fee) (\$25)		LGC 118.121/118.122	2,850.00		
Landlord & Tenant Eviction Filing Fee (Forcible Entry and Detainer Court) (\$25)		LGC 118.121/118.122			
Transcript Fees (\$10)		LGC 118.121/118.123 (b)			
Abstract Fees (\$5)		LGC 118.121/118.123 (c)			
Writ Filing Fee (\$5)		LGC 118.121/118.123 (d)	40.00		
Issuing other Document (\$1 1st pg, .25 for each addtl' pg)		LGC 118.121/118.123 (e)	5.00		
Certified Copies of Court Papers (\$2 1st pg, .25 for each addtl' pg)		LGC 118.121			
Probable Cause Tow Hearing Fee (\$20)		LGC 191.141/141.4			
Birth Certificates (\$22 each)		HSC 191.0043 (3)(d)		1100-341-10-060-001-0-000	-
Death Certificates (\$20 each, each addtl' \$3)		HSC 191.0043 (3)(d)		1100-341-10-060-001-0-000	-
Preservation of Vital Statistics Fee (\$1 each)		HSC Sec 191.0045 (h)		1100-341-10-060-008-0-000	-
Jury Fees (Civil \$22, Criminal \$3)		Rules of Civil Proc. - Rule 504 1(b)/ CCP 102.004		1100-341-10-060-006-0-000	-
<b>TOTAL AMOUNT DUE TO THE COUNTY TREASURER:</b>					<b>\$ 45,203.65</b>

AUDITED BY: THE HIDALGO  
COUNTY AUDITOR'S OFFICE  
DATE: Jan 23, 18

X2, X1

Justice of the Peace Jesus Morales  
 Schedule of Adjustments  
 For the Month Ended January 31, 2018

Receipt Number	Case Number	Date	Offense	Disposition Date	CCC	CHS	CHSIP	CMIT	CO	CVCA	DPS	DPSr	FA	IDRF	JCD	JCPT	JCTF	JSF	LTF	MVF	OMNIC	OMNIS	OMNIV	SCOF	SJFC	SJFS	STF	SV50	TPDC	TPDS	UTFC	TOTAL
JP12-2018-02-67003-00433	TR	1/31/2018	no safety belt	1/31/2018	17	3	-	0.5	25	15	5	-	5	-	0.5	2	4	-	2	-	-	-	-	-	-	-	-	25	-	-	3	127
JP12-2018-02-67315-00448	TR	1/31/2018	no safety belt	1/31/2018	17	3	-	0.5	25	15	5	-	5	-	0.5	2	4	-	2	-	-	-	-	-	-	-	-	25	-	-	3	127

TPDC and TPDS should be split \$1.00 each. Furthermore, MVF should NOT be assessed.

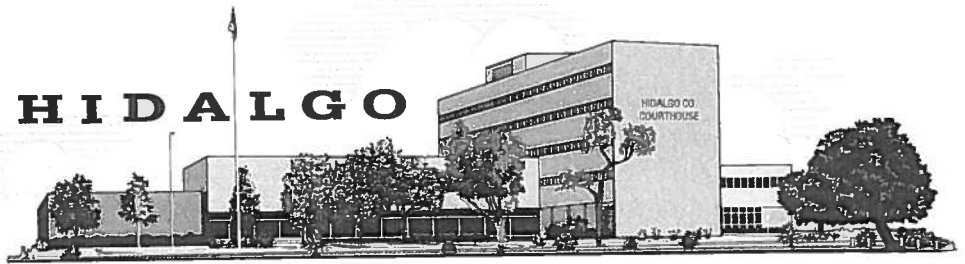
JP12-2018-110950-00205	TR	1/16/2018	passenger not secured by a safety belt	1/16/2018	40	3	1	-	-	-	5	-	-	2	-	-	4	4	2	0.1	4	20	6	20	0.6	5.4	30	-	-	2	3	152.1
------------------------	----	-----------	--	-----------	----	---	---	---	---	---	---	---	---	---	---	---	---	---	---	-----	---	----	---	----	-----	-----	----	---	---	---	---	-------

Based on offense date, TPDC and TPDS should NOT be assessed.

JP12-2018-0109-11-00103	TR18-	1/5/2018	speeding	8/5/2011	40	3	1	-	500	-	-	5	-	2	-	-	4	4	2	0.1	-	-	-	-	0.6	5.4	30	-	1	1	3	602.1
-------------------------	-------	----------	----------	----------	----	---	---	---	-----	---	---	---	---	---	---	---	---	---	---	-----	---	---	---	---	-----	-----	----	---	---	---	---	-------

# COUNTY HIDALGO

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



EDINBURG, TEXAS 78539

March 5, 2018

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

Ref: Review of *Monthly Fines and Fees Report* and Supporting Documentation  
For the month of January 2018

Dear Judge Contreras:

We have conducted a limited scope review of the *Monthly Fines and Fees Report (Monthly Report)* and supporting documentation for the month of January 2018 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. 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.

### Scope:

The scope of our review was limited to collections reported by your office on the *Monthly Report* for the month of January 2018. 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.

### Methodology:

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

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

### HIDALGO COUNTY DISTRICT JUDGES

LUIS M. SINGLETERRY  
JUDGE, 32<sup>ND</sup> D.C.

RODOLFO DELGADO  
JUDGE, 93<sup>RD</sup> D.C.

J. R. "BOBBY" FLORES  
JUDGE, 138<sup>TH</sup> D.C.

ROSE GUERRA REYNA  
JUDGE, 204<sup>TH</sup> D.C.

JUAN R. PARTIDA  
JUDGE, 275<sup>TH</sup> D.C.

MARIO E. RAMIREZ, JR.  
JUDGE, 332<sup>ND</sup> D.C.

NOE GONZALEZ  
JUDGE, 370<sup>TH</sup> D.C.  
OVERSEER

LETICIA LOPEZ  
JUDGE, 389<sup>TH</sup> D.C.

L. KENO VASQUEZ  
JUDGE, 398<sup>TH</sup> D.C.

ISRAEL RAMON, JR.  
JUDGE, 430<sup>TH</sup> D.C.

RENEE R. BETANCO  
JUDGE, 449<sup>TH</sup> D.C.

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

**Conclusion:**

Total collections for the month of January 2018 were \$104,803.52. Based on the results of our review, we have concluded that fines, fees, and court costs were generally properly accounted and reported; however, the system of internal controls for the accounting and reporting of fines, fees, and court costs requires improvement as noted in the following observations.

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.

**Observation No. 1:**

Three receipts issued in the month of January 2018 contained errors in the allocation of fines, fees, and court costs. The Justice of the Peace staff was notified of the required adjustments (see Exhibit A); however, adjustments have not been completed. In addition, adjustments for the months of April 2015 (43), May 2015 (65), July 2015 (23), August 2015 (31), September 2015 (43), October 2015 (34), November 2015 (10), December 2015 (5), January 2016 (13), February 2016 (21), March 2016 (28), April 2016 (31), May 2016 (2), June 2016 (2), August 2016 (5), September 2016 (8), October 2016 (6), November 2016 (6), December 2016 (5), January 2017 (3), February 2017 (6), March 2017 (9), April 2017 (5), May 2017 (7), June 2017 (5), July 2017 (9), August 2017 (2), September 2017 (6), October 2017 (4), November 2017 (6), and December 2017 (24) are still pending to be completed. According to staff, attempts to check the fines, fees, and court costs prior to taking in a payment are being made. In addition, due to a heavy workload and a limited number of staff, the adjustments could not be completed in a timely manner.

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

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

**Recommendation:**

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

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

**HIDALGO COUNTY DISTRICT JUDGES**

LUIS M. SINGLETERRY  
JUDGE, 92<sup>ND</sup> D.C.

RODOLFO DELGADO  
JUDGE, 93<sup>RD</sup> D.C.

J. R. "BOBBY" FLORES  
JUDGE, 139<sup>TH</sup> D.C.

ROSE GUERRA REYNA  
JUDGE, 206<sup>TH</sup> D.C.

JUAN R. PARTIDA  
JUDGE, 275<sup>TH</sup> D.C.

MARIO E. RAMIREZ, JR.  
JUDGE, 332<sup>ND</sup> D.C.

NOE GONZALEZ  
JUDGE, 370<sup>TH</sup> D.C.  
OVERSEER

LETOA LOPEZ  
JUDGE, 389<sup>TH</sup> D.C.

L. KENO VASQUEZ  
JUDGE, 398<sup>TH</sup> D.C.

ISRAEL RAMON, JR.  
JUDGE, 430<sup>TH</sup> D.C.

RENEE R. BETAN  
JUDGE, 449

**Observation No. 2:**

Copies of incorrect Office of Court Administration "Official Justice of the Peace Monthly Reports" (OCA Reports) for the months of March 2012, November 2012, January 2013 through May 2014, October 2014, November 2014, and January 2015 through March 2015 were filed with the County Auditor's Office. In addition, copies of the June 2014 through August 2014 and April 2015 through January 2018 OCA reports have not been filed with the County Auditor's Office. According to the Justice of the Peace staff, copies of the OCA Reports cannot be generated due to programming errors in *Odyssey*. The assistance of the Information Technology Department has been requested; however, the problem has not been resolved.

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

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

**Recommendation:**

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

**Observation No. 3:**

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

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

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

**Recommendation:**

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

**Observation No. 4:**

We noted that 4 of 73 online credit card transactions were not promptly receipted in *Odyssey*. The transactions were receipted 7 days after date of transaction. Consequently, the applicable case dispositions were not recorded in *Odyssey* in a timely manner. According to the Court Coordinator, the credit card transactions were not promptly receipted due to an oversight.

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

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

**HIDALGO COUNTY DISTRICT JUDGES**

LUIS M. SINGLETERY  
JUDGE, 92<sup>ND</sup> D.C.

RODOLFO DELGADO  
JUDGE, 93<sup>RD</sup> D.C.

J. R. "BOBBY" FLORES  
JUDGE, 139<sup>TH</sup> D.C.

ROSE GUERRA REYNA  
JUDGE, 206<sup>TH</sup> D.C.

JUAN R. PARTIDA  
JUDGE, 275<sup>TH</sup> D.C.

MARIO E. RAMIREZ, JR.  
JUDGE, 332<sup>ND</sup> D.C.

NOE GONZALEZ  
JUDGE, 370<sup>TH</sup> D.C.  
OVERSEER

LETICIA LOPEZ  
JUDGE, 389<sup>TH</sup> D.C.

L. KENO VASQUEZ  
JUDGE, 398<sup>TH</sup> D.C.

ISRAEL RAMON, JR.  
JUDGE, 430<sup>TH</sup> D.C.

RENEE R. BETANCO  
JUDGE, 448<sup>TH</sup> D.C.

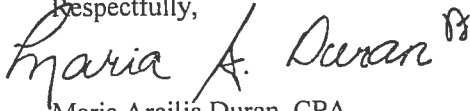
**Recommendation:**

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

Please provide written management responses to the observations noted above by March 16, 2018.

If you have any questions or would like to schedule a meeting to discuss the above noted observations, please contact Edgar Alan Escobedo, Internal Auditor I, at 318-2511 ext. 4655, Yvonne Torres, Revenue Audit Supervisor, at ext. 4642, Letty Chavez, Director of Audit Division, at ext. 4651, Linda Fong, First Assistant Auditor, at ext. 4668, or me at ext. 4645.

Respectfully,



Maria Arcilia Duran, CPA  
County Auditor

Enclosures: Copy of *Monthly Report* and Exhibit A

cc: Valde Guerra, County Executive Officer



**HIDALGO COUNTY DISTRICT JUDGES**

LUIS M. SINGLETERRY  
JUDGE, 92<sup>ND</sup> D.C.

RODOLFO DELGADO  
JUDGE, 93<sup>RD</sup> D.C.

J. R. "BOBBY" FLORES  
JUDGE, 139<sup>TH</sup> D.C.

ROSE GUERRA REYNA  
JUDGE, 206<sup>TH</sup> D.C.

JUAN R. PARTIDA  
JUDGE, 275<sup>TH</sup> D.C.

MARIO E. RAMIREZ, JR.  
JUDGE, 322<sup>ND</sup> D.C.

NDE GONZALEZ  
JUDGE, 370<sup>TH</sup> D.C.  
OVERSEER

LETICIA LOPEZ  
JUDGE, 389<sup>TH</sup> D.C.

L. KENO VASQUEZ  
JUDGE, 398<sup>TH</sup> D.C.

ISRAEL RAMON, JR.  
JUDGE, 430<sup>TH</sup> D.C.

RENEE R. BETANCO  
JUDGE, 449<sup>TH</sup> D.C.

JUSTICE OF THE PEACE  
MONTHLY FINES AND FEES COLLECTED  
FOR THE MONTH OF: January-18

PBC

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

City: PHARR, TX  
Hidalgo County, Texas

**Part I: RECAP OF AMOUNT PAYABLE TO THE COUNTY TREASURER**

TOTAL CASH COLLECTED	(Receipts #'s) <u>00001</u>	<u>X</u> THRU <u>737</u>	<u>+</u>	<u>104,803.52</u>
				\$ <u><del>104,987.89</del></u>
Sheriff's "D" Report	(Receipt #'s)	THRU		<u>X 9-a</u>
LESS: COST ON DEPOSIT				<u>0.00 - X 7</u>
ADD: COST ON DEPOSIT LIQUIDATED				<u>0.00 - X 7</u>
AMOUNT OWED TO COUNTY (Should Match Amt in Part III)				<u>104,803.52 X 3</u>
Less: Total amount of remittances to County Treasurer (From Part II)				<u>104,803.52 (1)</u>
Total funds due to County Treasurer (Overtransfer Made to Co Treas.)				\$ <u><del>104,987.89</del></u>
				<u>0.00 X 4-a6</u>

**Part II: REMITTANCES MADE TO THE COUNTY TREASURER**

DESCRIPTION	AMOUNT	COMMENT
Total Collections for the Month (See Schedule of Receipts & Deposits)	\$ <u>104,803.52</u> <u>104,738.52</u>	B, 1
Add: Previous Month's Bond Overtransfer	<u>0.00</u>	
Add: HCSO Monthly "D" Collections Report	<u>0.00</u>	
Total Remittances Made to County Treasurer	\$ <u>104,803.52</u>	
	<u><del>104,738.52</del></u>	

PREPARED BY: OFELIA ORTIZ FLORES

DATE: 2/7/2018

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

AUDITED BY: THE HIDALGO  
COUNTY AUDITOR'S OFFICE  
DATE: 2.26.2018

*[Handwritten initials]*

Bobby Contreras  
JUSTICE OF THE PEACE

2/22/18  
DATE

**JUSTICE OF THE PEACE  
MONTHLY FINES AND FEES COLLECTED  
FOR THE MONTH OF: January-18**

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

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

**PBC**

**Part III: SUMMARY OF COLLECTIONS PAYABLE TO THE COUNTY TREASURER**

PAGE 2 OF 2

Name of Fine, Fee, Court Cost	# Issued/ Filed	Statute Reference	Detail of Amt Collected	GL Acct No.	Amt. Collected
<b>FINES:</b>					
County Fines (Local Fine)		LGC 113 004, PC 12 23		1200-351-10-063-000-0-000	\$ 41,176.87
Texas Parks & Wildlife 85% Fine (State Fine)		TPWC 12 197		1100-207-20-000-012-0-000	85.00
No Safety Belt 50% Fine (State Fine)		TRC 345 412, 345 413 (j)		1100-207-20-000-028-0-000	125.00
Gross Weight 50% Fine (State Fine)		TRC Sec 621 506 (g)		1100-207-20-000-013-0-000	112.00
School District 50% Fines		Educ Code § 25 093 (d) 1 (A)		1100-207-30-000-006-0-000	-
<b>LOCAL COURT COSTS AND FEES:</b>					
Courthouse Security Adm. Fee (\$3)		C.C.P. Art. 102.017 (b)		1241-341-10-060-001-0-000	1,316.43
Courthouse Security Fund JP (\$1)		C.C.P. Art. 102.017		1243-341-10-063-000-0-000	436.81
Justice Court Technology Fund (\$4)		C.C.P. Art. 102.0173		1242-341-10-060-000-0-000	1,747.25
Time Payment - @40% OF \$25.00 (\$10.00)		LGC 133 103 (d)		1100-341-10-060-001-0-000	10.00
Time Payment - @ 10% OF \$25.00 (\$2.50)		LGC 133 103 (e)		1100-341-10-060-002-0-000	2.50
Administrative Local Transaction Fee (\$2)		C.C.P. Art. 102.072		1100-341-10-060-003-0-000	870.00
Motor Vehicle Adm. Fee (\$10-\$20) (Dismissal Fee for Exp. DL, Exp. Insp. Cert, Exp. M. Reg.)		TRC Sec 548 605, 521.026, 502 407		1100-341-10-060-004-0-000	100.00
Teen Court Program Adm. Fee (Up to \$10.00)		C.C.P. Art. 45 052 (e)		1100-341-10-060-005-0-000	-
Special Fees				1100-341-10-063-000-0-000	130.36
Deferred Disposition		C.C.P. Art. 45 051	\$		
Administrative Fee - "Drivers Safety Course" (\$10)		C.C.P. Art. 45 051(f)	\$ 130.36		
Support of Judiciary Fund (\$6.00)		LGC 133 105		1100-341-10-060-009-0-000	262.09
Traffic Fee (\$3)		TRC 542 403		1100-341-10-063-000-0-000	558.11
Child Safety (\$20-\$25)		C.C.P. Art. 102.014 (e)		1100-341-10-060-011-0-000	100.00
Failure to Appear (\$4)		TRC 706 006/TRC 706 007(d)(2)		1100-341-10-060-012-0-000	72.00
Scofflaw Fee (\$20)		TRC 502.010(a)		1100-341-10-140-049-0-000	2,020.00
Truancy Prevention and Diversion Fund (\$1)		C.C.P. Art. 102.015		1100-341-10-060-013-0-000	417.81
<b>STATE COURT COSTS AND FEES:</b>					
Criminal Justice Planning Fund C.C.P. (\$5)		C.C.P. Art. 102.051		1100-207-20-000-003-0-000	-
Breath Alcohol Testing Fund (\$30)		C.C.P. Art. 102.016		1100-207-20-000-006-0-000	-
State General Revenue Fund (\$2.50)		C.C.P. Art. 102.015		1100-207-20-000-010-0-000	-
Law Enforcement Education Fund (____ \$1, ____ \$1.50, ____ \$3.50)		Govt. Code Sec 41 5092		1100-207-20-000-011-0-000	-
Operators and Chauffeurs License Fund (\$75)		TRC 601 192		1100-207-20-000-031-0-000	-
Time Payment - @50% OF \$25.00 (\$12.50)		LGC 133 103 (b)		1100-207-20-000-005-0-000	12.50
Juvenile Crime and Delinquency Fund (____ \$ 25, ____ \$ 50)		C.C.P. Art. 102.075(m)		1100-207-20-000-007-0-000	0.50
Comprehensive Rehabilitation Fund (\$5)		C.C.P. Art. 102.082		1100-207-20-000-008-0-000	-
Fugitive Apprehension Fund (\$5)		C.C.P. Art. 102.019 (a) 2		1100-207-20-000-009-0-000	10.00
Consolidated Court Costs Fund (\$40)		CCP 102 073 (a) 3; LGC 133 102		1100-207-20-000-015-0-000	17,506.42
Compensation Victims Of Crime Fund (____ \$3, ____ \$5, ____ \$15, ____ \$35)		C.C.P. Art. 36 53 (2) & (3)		1100-207-20-000-017-0-000	30.00
Judicial & Court Personnel Training Fund (____ \$1, ____ \$2)		Govt. Code Sec 56 001 (b)		1100-207-20-000-027-0-000	2.00
Correctional Management Institute of Texas Fund (\$50)		CCP Art. 102.075		1100-207-20-000-029-0-000	-
Indigent Legal Services Fee- JP (\$6)	269 #REF!	Govt. Code Sec 101 141(2) (B)		1100-207-20-000-004-0-000	1,614.00
State Traffic Fee-Subtable C (\$30)		TRC Sec 542 4031		1100-207-20-000-035-0-000	5,551.09
Jury Service Fee (\$4)		C.C.P. Art. 102.0045		1100-207-20-000-053-0-000	1,747.24
Support of Judiciary Fund (\$5.40)		LGC 133 105		1100-207-20-000-054-0-000	2,354.78
Birth Certificate Fee (\$1.80)	#REF!	HSC 191 023(f)		1100-207-20-000-039-0-000	-
Defensive Driving Record Fee (\$12)		C.C.P. Art. 45 0511 (e-1)		1100-207-20-000-057-0-000	-
Indigent Defense Representation Fund (\$2)		LGC 133 107.GC 102.023		1100-207-20-000-059-0-000	869.62
Moving Violation Fee (\$0.10)		C.C.P. Art. 102.022.GC		1100-207-20-000-061-0-000	28.30
Safety Seat Violation Fee (\$0.15) (on or before September 28, 2011)		TRC 545 412 (b-1)		1100-207-20-000-062-0-000	-
Failure to Appear (\$20)		TRC 706 006/TRC 706 007(d)(2)		1100-207-20-000-066-0-000	760.00
Electronic Filing Fee - Civil (\$10)		GC 101.1411.GC 51 351		1100-207-20-000-070-0-000	2,690.00
Truancy Prevention and Diversion Fund (\$1)		C.C.P. Art. 102.015		1100-207-20-000-073-0-000	417.81
Texas Home Visiting Program Contribution (\$5)		HSC 191 0048.LGC 118 018 (c)		1100-207-20-000-074-0-000	-
<b>ARREST/WARRANT FEES: STATE</b> JCPTC	269	C.C.P. Art. 102.011	1100-207-	20-000-070-0-000	1346.00
D.P.S. (____ \$3, ____ \$5, ____ \$35, ____ \$50)				1100-207-20-000-019-0-000	2175.18
T.A.B.C. (____ \$3, ____ \$5, ____ \$35, ____ \$50)				1100-207-20-000-020-0-000	-
P.K.W.L. (____ \$3, ____ \$5, ____ \$35, ____ \$50)				1100-207-20-000-021-0-000	5.00
Texas Comptrollers Criminal Investigators				1100-207-20-000-060-0-000	-
<b>ARREST/WARRANT/SERVICE FEES: COUNTY</b>					
Sheriff Fees:		LGC 118 131		1100-342-10-060-001-0-000	55.00
Constable Fees:				1100-342-10-291-000-0-000	-
Precinct #1				1100-342-10-292-000-0-000	7460.00
Precinct #2				1100-342-10-293-000-0-000	75.00
Precinct #3				1100-342-10-294-000-0-000	150.00
Precinct #4				1100-342-10-295-000-0-000	-
Precinct #5				1100-341-10-060-007-0-000	-
District Attorney Fees				1100-342-10-060-002-0-000	-
Tax Assessor Fraud Investigators				1100-342-10-060-003-0-000	-
School District Arrest Fee				1100-342-20-060-001-0-000	-
Fire Marshal Fee				1100-342-10-060-004-0-000	-
Code Enforcement Precinct #2				1100-202-00-000-003-0-000	-
Due to Others <b>Delinquent</b>				1100-202-00-000-009-0-000	108.00
Warrant Fees/Out of County Service Fees DTD Law Enforcement Agencies		C.C.P. Art. 102.011 (a) 2(A)		1100-202-00-000-009-0-000	15.10
Refund - Overpayments				1100-202-00-000-009-0-000	-
Due to Others				1100-202-00-000-009-0-000	-
Restitution				1100-202-00-000-009-0-000	-
Failure to Appear - @miniBase (\$6)		TC 706 906/TC 706 007 (E)(2)		1100-202-00-000-019-0-000	108.00
<b>Justice Fees (Local Fees)</b>					
Small Claims Court Filing Fee (\$25)		LGC 118 121/118 122	\$	1100-341-10-060-001-0-000	6,851.75
Debt Claim Fee (Justice Court Filing Fee) (\$25)		LGC 118 121/118 122	6,725.00		
Landlord & Tenant Eviction Filing Fee (Forefile Entry & Detainer Court) (\$25)		LGC 118 121/118 122	-		
Transcript Fees/Appeal Fee (\$10)		LGC 118 121/118 123 (b)	-		
Abstract Fees (\$5)		LGC 118 121/118 123 (a)	50.00		
Writ Filing Fee (\$5)		LGC 118 121/118 123 (d)	65.00		
Issuing other Document (\$1 1st pg., .25 for each add'l pg.)		LGC 118 121/118 123 (e)	11.75		
Certified Copies of Court Papers (\$2 1st pg., .25 for each add'l pg.)		LGC 118 121	-		
Probable Cause Tow Hearing Fee (\$20)		LGC 061 240 (a-4)	-		
Birth Certificates (\$22 each)		HSC 191 0045 3(a)		1100-341-10-060-001-0-000	-
Death Certificates (\$20 each, each add'l \$3)		HSC 191 0045 3(a)		1100-341-10-060-001-0-000	-
Preservation of Vital Statistics Fee (\$1 each)		HSC Sec 191 0045 (h)		1100-341-10-060-008-0-000	-
Jury Fees (Civil \$22, Criminal \$3)		Rules of Civil Proc., Rule 504 1(b)(v) CCP 102.024		1100-341-10-060-006-0-000	-

AUDITED BY: THE HIDALGO  
COUNTY AUDITORS OFFICE  
DATE: 01-21-18

TOTAL AMOUNT DUE TO THE COUNTY TREASURER: \$ 98,961.92

104,803.52  
# x 2.0

**Justice of the Peace Bobby Contreras  
 Schedule of Adjustments  
 For the Month Ended January 31, 2018**

Receipt Number	Case Number	Date	Offense	Off date	Disposition Date	CCC	CHS	CHSJP	CO	CVCA	DEL	DPS	DPSr	FA	IDRF	JCD	JCPT	JCTF	JSF	LTF	MVF	SCOF	SIFC	SIFS	STF	TPDC	TPDS	UTFC	WFDPS	TOTAL	
JP21-2018-00625	CR-598-99- JP-2/1	1/26/2018	no safety belt	1/27/1999	1/26/2018	17	3	-	50	15	-	5	-	5	-	0.25	1	-	-	-	-	20	-	-	-	-	-	-	3	35	154.25
JP21-2018-00623	CR-599-99- JP-2/1	1/26/2018	no driver's license	1/27/1999	1/26/2018	17	3	-	60	15	-	5	-	5	-	0.25	1	-	-	-	-	20	-	-	-	-	-	-	35	161.25	
<u>Delinquent is under assessed \$0.06.</u>																															
JP21-2018-00017	TR17-1919-121	1/2/2018	speeding	3/2/2017	1/2/2018	40	3	1	90.27	-	63.63	-	5	-	2	-	-	4	4	2	0.1	20	0.6	5.4	30	1	1	3	-	276	

# 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](http://www.co.hidalgo.tx.us/auditor)



EDINBURG, TEXAS 78539

March 5, 2018

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

Re: Review of *Monthly Fines and Fees Report* and Supporting Documentation  
For the month of January 2018

Dear Judge Muñoz:

We have conducted a limited scope review of the *Monthly Fines and Fees Report (Monthly Report)* and supporting documentation for the month of January 2018 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. 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.

#### Scope:

The scope of our review was limited to collections reported by your office on the *Monthly Report* for the month of January 2018. 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.

#### Methodology:

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

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

#### HIDALGO COUNTY DISTRICT JUDGES

LUIS M. SINGLETERRY  
JUDGE, 92<sup>ND</sup> D.C.

RODOLFO DELGADO  
JUDGE, 93<sup>RD</sup> D.C.

J. R. "BOBBY" FLORES  
JUDGE, 139<sup>TH</sup> D.C.

ROSE GUERRA REYNA  
JUDGE, 206<sup>TH</sup> D.C.

JUAN R. PARTIDA  
JUDGE, 275<sup>TH</sup> D.C.

MARIO E. RAMIREZ, JR.  
JUDGE, 332<sup>ND</sup> D.C.

NOE GONZALEZ  
JUDGE, 379<sup>TH</sup> D.C.  
OVERSEER

LETICIA LOPEZ  
JUDGE, 389<sup>TH</sup> D.C.

L. KENO VASQUEZ  
JUDGE, 398<sup>TH</sup> D.C.

ISRAEL RAMON, JR.  
JUDGE, 430<sup>TH</sup> D.C.

RENEE R. BETANCOURT  
JUDGE, 449<sup>TH</sup> D.C.

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

**Conclusion:**

Total collections for the month of January 2018 were \$122,816.09. Based on the results of our review, we have concluded that fines, fees, and court costs were generally properly accounted and reported; however, the system of internal controls for the accounting and reporting of fines, fees, and court costs requires improvement as noted in the following observations.

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.

**Observation No. 1:**

Nine receipts issued in the month of January 2018 contained errors in the allocation of fines, fees, and court costs. The Justice of the Peace staff was notified of the required adjustments (see Exhibit A) and the adjustments were completed; however, the adjustments for the months of August 2015 (8), September 2015 (2), October 2015 (10), November 2015 (15), December 2015 (9), April 2016 (1), May 2016 (17), July 2016 (16), August 2016 (1), September 2016 (13), October 2016 (10), and December 2017 (2) are pending to be completed. According to the Court Coordinator, staff does not consistently verify that fines, fees, and court costs have been properly assessed prior to issuing receipts. In addition, due to a heavy workload, limited number of staff, and technical difficulties with *Odyssey*, the adjustments cannot be completed in a timely manner.

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

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

**Recommendation:**

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

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

**HIDALGO COUNTY DISTRICT JUDGES**

LUIS M. SINGLETERRY  
JUDGE, 92<sup>ND</sup> D.C.

RODOLFO DELGADO  
JUDGE, 93<sup>RD</sup> D.C.

J. R. "BOBBY" FLORES  
JUDGE, 139<sup>TH</sup> D.C.

ROSE GUERRA REYNA  
JUDGE, 206<sup>TH</sup> D.C.

JUAN R. PARTIDA  
JUDGE, 275<sup>TH</sup> D.C.

MARIO E. RAMIREZ, JR.  
JUDGE, 332<sup>ND</sup> D.C.

NOE GONZALEZ  
JUDGE, 370<sup>TH</sup> D.C.  
OVERSEER

LETICIA LOPEZ  
JUDGE, 389<sup>TH</sup> D.C.

L. KENO VASQUEZ  
JUDGE, 398<sup>TH</sup> D.C.

ISRAEL RAMON, JR.  
JUDGE, 430<sup>TH</sup> D.C.

RENEE R. BETANCOURT  
JUDGE, 449<sup>TH</sup> D.C.

**Observation No. 2:**

Copies of the January 2015 through January 2018 Office of Court Administration "Official Justice of the Peace Monthly Reports" (OCA Reports) have not been filed with the County Auditor's Office. According to the Justice of the Peace staff, copies of the OCA Reports cannot be generated due to programming errors in *Odyssey*. The assistance of the Information Technology Department has been requested; however, the problem has not been resolved.

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

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

**Recommendation:**

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

**Observation No. 3:**

We noted that collections for 19 of 21 days were not deposited at the bank on a daily basis. The deposits were made 2 to 4 days after collections were receipted. According to the Court Coordinator, deposits are not made daily due to limited staff and heavy workload.

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

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

**Recommendation:**

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

**Observation No. 4:**

We noted that 1 of 65 online credit card transactions was not promptly receipted in *Odyssey*. The transaction was receipted 33 days after date of transaction. Consequently, the applicable case disposition was not recorded in *Odyssey* in a timely manner. According to the Court Coordinator, the credit card transaction was not timely receipted due to an oversight.

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

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

**Recommendation:**

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

---

**HIDALGO COUNTY DISTRICT JUDGES**

LUIS M. SINGLETERRY  
JUDGE, 92<sup>ND</sup> D.C.

RODOLFO DELGADO  
JUDGE, 93<sup>RD</sup> D.C.

J. R. "BOBBY" FLORES  
JUDGE, 139<sup>TH</sup> D.C.

ROSE GUERRA REYNA  
JUDGE, 206<sup>TH</sup> D.C.

JUAN R. PARTIDA  
JUDGE, 275<sup>TH</sup> D.C.

MARIO E. RAMIREZ, JR.  
JUDGE, 332<sup>ND</sup> D.C.

NOE GONZALEZ  
JUDGE, 370<sup>TH</sup> D.C.  
OVERSEER

LETICIA LOPEZ  
JUDGE, 389<sup>TH</sup> D.C.

L. KENO VASQUEZ  
JUDGE, 398<sup>TH</sup> D.C.

ISRAEL RAMON, JR.  
JUDGE, 430<sup>TH</sup> D.C.

RENEE R. BETANCOURT  
JUDGE, 449<sup>TH</sup> D.C.

**Observation No. 5:**

We noted that one cash bond (CRNT16-0241-J2) posted by a defendant who failed to appear before the Justice of the Peace was not forfeited (liquidated) by the 10<sup>th</sup> workday following the date of their release from jail. The bond was received on October 4, 2016 (see Exhibit B). According to the Court Coordinator, the bond has not been forfeited due to programming errors in *Odyssey*. The assistance of the Information Technology Department has been requested; however, the problem has not been resolved.

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

Failure to ensure that bonds are liquidated in a timely manner may result in the defendant being assessed additional court cost and fees, in error.


**Recommendation:**

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

Please provide written management responses to the observations noted above by March 16, 2018.

If you have any questions or would like to schedule a meeting to discuss the above noted observations, please contact Edgar Alan Escobedo, Internal Auditor I, at 318-2511 ext. 4655, Yvonne Torres, Revenue Audit Supervisor, at ext. 4642, Letty Chavez, Director of Audit Division, at ext. 4651, Linda Fong, First Assistant Auditor, at ext. 4668, or me at ext. 4645.

Respectfully,

  
Maria Arcilia Duran, CPA  
County Auditor

Enclosures: Copies of *Monthly Report* and Exhibit A

cc: Valde Guerra, County Executive Officer



**HIDALGO COUNTY DISTRICT JUDGES**

LUIS M. SINGLETERRY  
JUDGE, 92<sup>ND</sup> D.C.

RODOLFO DELGADO  
JUDGE, 93<sup>RD</sup> D.C.

J. R. "BOBBY" FLORES  
JUDGE, 139<sup>TH</sup> D.C.

ROSE GUERRA REYNA  
JUDGE, 206<sup>TH</sup> D.C.

JUAN R. PARTIDA  
JUDGE, 275<sup>TH</sup> D.C.

MARIO E. RAMIREZ, JR.  
JUDGE, 332<sup>ND</sup> D.C.

NOE GONZALEZ  
JUDGE, 370<sup>TH</sup> D.C.  
OVERSEER

LETICIA LOPEZ  
JUDGE, 389<sup>TH</sup> D.C.

L. KENO VASQUEZ  
JUDGE, 398<sup>TH</sup> D.C.

ISRAEL RAMON, JR.  
JUDGE, 430<sup>TH</sup> D.C.

RENEE R. BETANCOURT  
JUDGE, 449<sup>TH</sup> D.C.

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

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

**JUSTICE OF THE PEACE  
MONTHLY FINES AND FEES COLLECTED  
FOR THE MONTH OF: JAN. 2018**

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

*PBC*

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

**Part I: RECAP OF AMOUNT PAYABLE TO THE COUNTY TREASURER**

TOTAL CASH COLLECTED	(Receipts #s) <u>2018-00001</u> <u>2018-00804</u>	THRU <u>JP2-2-2017-06861</u> <u>JP2-2-2017-00804</u>	\$ <u>122,816.09</u> ✓ <u>124,046.09</u>
LESS: COST ON DEPOSIT			<u>0.00</u> - X7 ✓
ADD: COST ON DEPOSIT LIQUIDATED			<u>0.00</u> (-50.00) X7 ✓
AMOUNT OWED TO COUNTY (Should Match Amt in Part III)			\$ <u>122,816.09</u> X3 ✓ <u>-123,996.09</u>
Less: Total amount of remittances to County Treasurer (From Part II)			\$ <u>125,266.09</u> (A) <u>-122,816.19</u>
Total funds due to County Treasurer (Overtransfer Made to Co Treas.)			<u>-1,179.90</u> <u>(2450.00)</u> X4-a7 <u>24</u>

**Part II: REMITTANCES MADE TO THE COUNTY TREASURER**

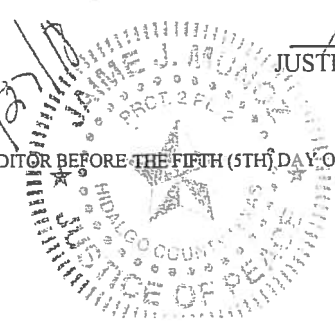
DESCRIPTION	AMOUNT	COMMENT
Total Collections for the Month (See Schedule of Receipts & Deposits)	\$ <u>122,816.09</u>	
Add: Previous Month's Bond Overtransfer <u>Oct 2016</u>	<u>50.00</u>	B, EX 11
Add: HCSO Monthly "D" Collections Report <u>July 2015</u>	<u>2400.00</u>	\$0:00 ✓
Total Remittances Made to the County Treasurer	\$ <u>125,266.09</u> (A) <u>-122,816.19</u>	

PREPARED BY: *[Signature]*

DATE: Feb 2 2018

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

AUDITED BY: THE HIDALGO  
COUNTY AUDITOR'S OFFICE  
DATE: en 2-20-2018  
UH 2/20/18



JUSTICE OF THE PEACE

Feb 2 2018  
DATE

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

REVISED: 01/17



Justice of the Peace Jaime Muñoz  
 Schedule of Adjustments  
 For the Month Ended January 31, 2018

Receipt Number	Case Number	Date	Offense	Disposition Date	ABST	CCC	CHS	CHSIP	CMIT	CO	CVCA	DEL	DPS	FA	IDRF	JCD	JCTF	JSF	LTF	MVF	SCOF	SIFC	SIFS	STF	SV50	TPDS	UTFC	WARr	WPPREC22	WRUSFEE	TOTAL	
JP22-2018-00419	CR10088-04	1/17/2018	no drivers license	3/16/2007	40	3			66		57	5					4	2	20							50					247	
JP22-2018-00613	CR10088-07	1/23/2018	no drivers license unrestrained child 4 and under	9/25/2008	40	3	1		166		89.7	5					4	4	20		0.6	3.4						50			388.7	
JP22-2018-00614	CR10089-07	1/23/2018	under	9/25/2008	40	3	1		50		79.8	5					4	4	20		0.6	3.4	30	50		3		50			345.8	
JP22-2018-00223	CR2714-05	1/8/2018	drove with open alcoholic bev container	9/27/2005	40	3			100		67.2	5					4	2	20							50					291.2	
JP22-2018-00133	CR4938-03	1/4/2018	display expired registration	3/31/2004	17	3			0.5	66	15	5					0.5	2	20							50					247	
JP22-2018-00134	CR4939-03	1/4/2018	fail to display driver's license	3/31/2004	17	3			0.5	66	15	5					0.5	2	20							50					247	
TPDC and TPDS should be split \$1.00 each.																																
JP22-2018-00724	CR0926-14	1/29/2018	no driver's license	1/29/2018	40	3	1		66		46.53	5					4	4	0.1	20	0.6	5.4			2						201.63	
LTF needs to be assessed. Furthermore, the case should NOT have a negative balance.																																
JP22-2018-00311	CR2466-00	1/11/2018	no safety belt	8/15/2016	17	3					15		5				0.25	2								3	50				120.25	
Based on the scanned documents regarding this case, abstract fee shouldn't be assessed.																																
JP22-2018-00706	DL1710-00	1/29/2018	Debt Contract	8/30/2017																											5	10.00

# COUNTY



# HIDALGO

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



EDINBURG, TEXAS 78539

March 7, 2018

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

Re: Review of *Monthly Fines and Fees Report* and Supporting Documentation  
For the month of January 2018

Dear Judge Ochoa:

We have conducted a limited scope review of the *Monthly Fines and Fees Report (Monthly Report)* and supporting documentation for the month of January 2018 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. 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.

**Scope:**

The scope of our review was limited to collections reported by your office on the *Monthly Report* for the month of January 2018. 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.

**Methodology:**

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

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

**HIDALGO COUNTY DISTRICT JUDGES**

LUIS M. SINGLETERRY  
JUDGE, 92<sup>ND</sup> D.C.

RODOLFO DELGADO  
JUDGE, 93<sup>RD</sup> D.C.

J. R. "BOBBY" FLORES  
JUDGE, 139<sup>TH</sup> D.C.

ROSE GUERRA REYNA  
JUDGE, 206<sup>TH</sup> D.C.

JUAN R. PARTIDA  
JUDGE, 275<sup>TH</sup> D.C.

MARIO E. RAMIREZ, JR.  
JUDGE, 332<sup>ND</sup> D.C.

NOE GONZALEZ  
JUDGE, 376<sup>TH</sup> D.C.  
OVERSEER

LETHCIA LOPEZ  
JUDGE, 389<sup>TH</sup> D.C.

L. KENO VASQUEZ  
JUDGE, 398<sup>TH</sup> D.C.

ISRAEL RAMON, JR.  
JUDGE, 430<sup>TH</sup> D.C.

RENEE R. BETANCO  
JUDGE, 449<sup>TH</sup> D.C.

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

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

**Conclusion:**

Total collections for the month of January 2018 were \$120,231.71. Based on the results of our review, we have concluded that fines, fees, and court costs were generally properly accounted and reported; however, the system of internal controls for the accounting and reporting of fines, fees, and court costs requires improvement as noted in the following observations.

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.

**Observation No. 1:**

Twenty-seven receipts in the month of January 2018 contained errors in the allocation of fines, fees, and court costs. The Justice of the Peace staff was notified of the required adjustments (see Exhibit A); however, adjustments have not been completed. In addition, adjustments for the months of March 2015 (11); April 2015 (59); May 2015 (13); June 2015 (70); August 2015 (81); September 2015 (69); October 2015 (126); November 2015 (40); December 2015 (26); January 2016 (32); February 2016 (68); March 2016 (65); April 2016 (31); May 2016 (23); June 2016 (16); July 2016 (23); August 2016 (33); September 2016 (17); October 2016 (21); November 2016 (12); December 2016 (6); January 2017 (6); February 2017 (24); March 2017 (30); April 2017 (31); May 2017 (38); June 2017 (38); July 2017 (37); August 2017 (26); September 2017 (15); October 2017 (18); November 2017 (31); and December 2017 (16) are still pending to be completed. According to the Court Coordinator, staff has been advised to ensure the proper fines, fees, and court costs are being assessed at the time a receipt is issued; however, staff occasionally forgets to conduct this review.

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

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

**Recommendation:**

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

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

**HIDALGO COUNTY DISTRICT JUDGES**

LUIS M. SINGLETERRY  
JUDGE, 92<sup>ND</sup> D.C.

RODOLFO DELGADO  
JUDGE, 93<sup>RD</sup> D.C.

J. R. "BOBBY" FLORES  
JUDGE, 139<sup>TH</sup> D.C.

ROSE GUERRA REYNA  
JUDGE, 206<sup>TH</sup> D.C.

JUAN R. PARTIDA  
JUDGE, 275<sup>TH</sup> D.C.

MARIO E. RAMIREZ, JR.  
JUDGE, 332<sup>ND</sup> D.C.

NOE GONZALEZ  
JUDGE, 379<sup>TH</sup> D.C.  
OVERSEER

LETICIA LOPEZ  
JUDGE, 389<sup>TH</sup> D.C.

L. KENO VASQUEZ  
JUDGE, 398<sup>TH</sup> D.C.

ISRAEL RAMON, JR.  
JUDGE, 430<sup>TH</sup> D.C.

RENEE R. BETANCOU  
JUDGE, 449<sup>TH</sup> D.C.

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

**Observation No. 2:**

Copies of the Office of Court Administration's "Official Justice of the Peace Monthly Reports" (OCA Reports) for the months of January 2014 through June 2014 and September 2014 through January 2018 have not been filed with the County Auditor's Office. In addition, incorrect copies of the OCA reports for the months of April 2012, July 2012, October 2012, May 2013 through December 2013, July 2014, and August 2014 were filed with the County Auditor's Office. According to the Justice of the Peace staff, copies of the OCA Reports cannot be generated due to programming errors in *Odyssey*. Assistance from the Information Technology Department has been requested; however, the problem has not been resolved.

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

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

**Recommendation:**

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

**Observation No. 3:**

We noted that 25 cash bonds (see Exhibit B) posted by defendants who failed to appear before the Justice of the Peace were not forfeited (liquidated) by the 10<sup>th</sup> workday following the date of their release from jail. The bonds were received on September 10, 2015 (17), December 11, 2015 (6), October 20, 2016 (1), and November 8, 2016 (1). According to the Court Coordinator, the bonds have not been forfeited since they were receipted incorrectly. The Information Technology Department has been contacted for assistance on correcting and forfeiting the bonds; however, the problem has not been resolved.

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

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

**Recommendation:**

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

**IDALGO COUNTY DISTRICT JUDGES**

LUIS M. SINGLETERRY  
JUDGE, 92<sup>ND</sup> D.C.

RODOLFO DELGADO  
JUDGE, 93<sup>RD</sup> D.C.

J. R. "BOBBY" FLORES  
JUDGE, 139<sup>TH</sup> D.C.

ROSE GUERRA REYNA  
JUDGE, 206<sup>TH</sup> D.C.

JUAN R. PARTIDA  
JUDGE, 275<sup>TH</sup> D.C.

MARIO E. RAMIREZ, JR.  
JUDGE, 332<sup>ND</sup> D.C.

NOE GONZALEZ  
JUDGE, 370<sup>TH</sup> D.C.  
OVERSEER

LETICIA LOPEZ  
JUDGE, 389<sup>TH</sup> D.C.

L. KENO VASQUEZ  
JUDGE, 398<sup>TH</sup> D.C.

ISRAEL RAMON, JR.  
JUDGE, 430<sup>TH</sup> D.C.

RENEE R. BETANCOURT  
JUDGE, 449<sup>TH</sup> D.C.

**Observation No. 4:**

We noted that the January 2018 *Monthly Report* was submitted to the County Auditor's Office 4 days after the fifth day following the end of the month. According to the Court Coordinator, the *Monthly Report* was prepared on time; however, a runner was not available to deliver the report to the County Auditor's Office.

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

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

**Recommendation:**

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

**Observation No. 5:**

We noted that collections for 6 of 21 days were not deposited at the bank on a daily basis. Deposits were made 2 to 4 days after collections were receipted. According to the Court Coordinator, the deposits were not deposited timely since they were short staffed.

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

Failure to deposit collections on a daily basis increases the risk that loss or theft can occur.

**Recommendation:**

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

**Observation No. 6:**

We noted that 12 of 190 online credit card transactions were not promptly receipted in *Odyssey*. The transactions were receipted 2 days after the date of transaction. Consequently, the applicable case dispositions were not recorded in *Odyssey* in a timely manner. According to the Court Coordinator, the credit card transactions were not promptly receipted since they were short staffed.

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

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

**Recommendation:**

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

**Observation No. 7:**

We noted that 10 of 15 Close-out Reports were submitted to the County Treasurer's Office 2 to 9 days after the bank deposit was made. According to Court Coordinator, the Close-out Reports were not submitted to the County Treasurer's Office on a daily basis due to an oversight.

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

**IDALGO COUNTY DISTRICT JUDGES**

LUIS M. SINGLETERRY  
JUDGE, 92<sup>ND</sup> D.C.

RODOLFO DELGADO  
JUDGE, 93<sup>RD</sup> D.C.

J. R. "BOBBY" FLORES  
JUDGE, 139<sup>TH</sup> D.C.

ROSE GUERRA REYNA  
JUDGE, 206<sup>TH</sup> D.C.

JUAN R. PARTIDA  
JUDGE, 275<sup>TH</sup> D.C.

MARIO E. RAMIREZ, JR.  
JUDGE, 332<sup>ND</sup> D.C.

NOE GONZALEZ  
JUDGE, 370<sup>TH</sup> D.C.  
OVERSEER

LETICIA LOPEZ  
JUDGE, 389<sup>TH</sup> D.C.

L. KENO VASQUEZ  
JUDGE, 398<sup>TH</sup> D.C.

ISRAEL RAMON, JR.  
JUDGE, 430<sup>TH</sup> D.C.

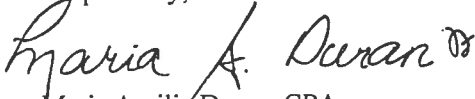
RENEE R. BETANCOURT  
JUDGE, 449<sup>TH</sup> D.C.

Failure to submit the daily Close-out Report along with the bank validated deposit slip prevents the County Treasurer's Office from recording the receipts into the accounting system on a timely basis and may increase the risk that an employee could misappropriate funds.

Please provide written management responses to the observations noted above by March 20, 2018.

If you have any questions or would like to schedule a meeting to discuss the above noted observations, please contact Araceli A. Guillen, Internal Auditor I, at 318-2511 ext. 4649, Yvonne Torres, Revenue Audit Supervisor, at ext. 4642, Letty Chavez, Director of Audit Division, at ext. 4651, Linda Fong, First Assistant Auditor, at ext. 4668, or me at ext. 4645.

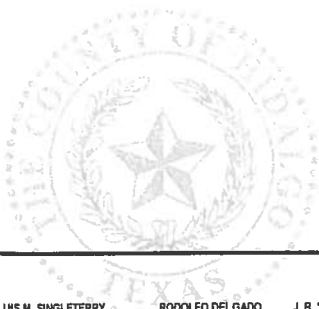
Respectfully,



Maria Arcilia Duran, CPA  
County Auditor

Enclosures: Copy of *Monthly Report* and Exhibits

cc: Valde Guerra, County Executive Officer



**IDALGO COUNTY DISTRICT JUDGES**

LUIS M. SINGLETERRY  
JUDGE, 32<sup>ND</sup> D.C.

RODOLFO DELGADO  
JUDGE, 93<sup>RD</sup> D.C.

J. R. "BOBBY" FLORES  
JUDGE, 139<sup>TH</sup> D.C.

ROSE GUERRA REYNA  
JUDGE, 206<sup>TH</sup> D.C.

JUAN R. PARTIDA  
JUDGE, 275<sup>TH</sup> D.C.

MARIO E. RAMIREZ, JR.  
JUDGE, 332<sup>ND</sup> D.C.

NOE GONZALEZ  
JUDGE, 370<sup>TH</sup> D.C.  
OVERSEER

LETICIA LOPEZ  
JUDGE, 388<sup>TH</sup> D.C.

L. KENO VASQUEZ  
JUDGE, 398<sup>TH</sup> D.C.

ISRAEL RAMON, JR.  
JUDGE, 430<sup>TH</sup> D.C.

RENEE R. BETANCOURT  
JUDGE, 449<sup>TH</sup> D.C.

**JUSTICE OF THE PEACE  
MONTHLY FINES AND FEES COLLECTED  
FOR THE MONTH OF: January-18**

*PBC*

City: MISSION, TX  
Hidalgo County, Texas

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

**Part I: RECAP OF AMOUNT PAYABLE TO THE COUNTY TREASURER**

TOTAL CASH COLLECTED	(Receipts #s) <u>JP32-2018-00001</u> <sup>+</sup> <u>JP32-2018-00742</u> <sup>+</sup>	<u>JP32-2016-09845</u> THRU <u>JP32-2016-10453</u>	\$ <u>120,231.71</u>	<i>X10-11</i>
			\$ <u>120,507.71</u>	<i>✓</i>
Sheriff's "D" Report	(Receipt #s) _____	THRU _____		
LESS: COST ON DEPOSIT				<i>x7 ✓</i>
ADD: COST ON DEPOSIT LIQUIDATED				<i>x7 ✓</i>
AMOUNT OWED TO COUNTY (Should Match Amt in Part III)			\$ <u>120,231.71</u>	<i>x3 ✓</i>
			\$ <u>120,507.71</u>	
Less: Total amount of remittances to County Treasurer (From Part II)			\$ <u>124,034.06</u>	<i>(A)</i>
Total funds due to County Treasurer (Overtransfer Made to Co Treas.)			\$ <u>(3,802.35)</u>	<i>x4-A13</i>
			\$ <u>120,507.71</u>	<i>≠</i>

**Part II: REMITTANCES MADE TO THE COUNTY TREASURER**

DESCRIPTION	AMOUNT	COMMENT
Total Collections for the Month (See Schedule of Receipts & Deposits)	\$120,231.71 - B1	
Add: Previous Month's Bond Overtransfer <i>Unliquidated Bonds</i>	3,199.25 ExB	
Add: HCSO Monthly "D" Collections Report <i>Aug. 2015</i>	603.10 \$0.00 ExB	
Total Remittances Made to County Treasurer	\$124,034.06 - (A)	

PREPARED BY: *[Signature]* DATE PREPARED: 2/6/18

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

*[Signature]* 2/6/18  
JUSTICE OF THE PEACE DATE

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

**RECEIVED**

FEB 9 2017

HIDALGO COUNTY

HIDALGO COUNTY AUDITOR'S OFFICE  
APPROVED BY: *[Signature]*  
DATE: 02/27/2018

*X6*

JUSTICE OF THE PEACE  
MONTHLY FINES AND FEES COLLECTED  
FOR THE MONTH OF: January-18

City: MISSION, TX  
Hidalgo County, Texas

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

PBC

Part III: SUMMARY OF COLLECTIONS PAYABLE TO THE COUNTY TREASURER

Name of Fine, Fee, Court Cost	# Issued/ Filed	Statute Reference	Detail of Amt Collected	GL Acct No	Amt. Collected
<b>FINES:</b>					42,475.22
County Fines (Local Fine)		LGC 113 004, PC 12 23		1200-351-10-066-000-0-000	42,531.22
Texas Parks & Wildlife 85% Fine (State Fine)		TPWC 12 107		1100-207-20-000-012-0-000	-
No Safety Belt 50% Fine (State Fine)		TRC 545 412, 545 413 (f)		1100-207-20-000-028-0-000	400.00
Gross Weight 50% Fine (State Fine)		TRC Sec 621 306 (g)		1100-207-20-000-013-0-000	-
School District 50% Fines		Educ. Code § 25 093 (d) 1 (A)		1100-207-30-060-009-0-000	0.00
<b>LOCAL COURT COSTS AND FEES:</b>					1,926.46
Courthouse Security Adm. Fee (\$3)		C.C.P. Art. 102.017 (b)		1241-341-10-060-001-0-000	1,926.46
Courthouse Security Fund JP (\$1)		C.C.P. Art. 102.017		1245-341-10-066-000-0-000	638.15
Justice Court Technology Fund (\$4)		C.C.P. Art. 102.0173		1242-341-10-060-000-0-000	2,564.61
Time Payment - @40% OF \$25.00 (\$10.00)		LGC 133 103 (d)		1100-341-10-060-001-0-000	30.00
Time Payment - @ 10% OF \$25.00 (\$2.50)		LGC 133 103 (e)		1100-341-10-060-002-0-000	7.50
Administrative Local Transaction Fee (\$2)		C.C.P. Art. 102.072		1100-341-10-060-003-0-000	1,284.00
Motor Vehicle Adm. Fee (\$10-\$20) (Dismissal Fee for Exp. DL, Exp. Insp. Cert, Exp. MV Reg.)		TRC Sec 548 605, 521 026 502.407		1100-341-10-060-004-0-000	40.00
<b>Special Fees</b>					1,291.00
Deferred Disposition		C.C.P. Art. 45 051	1,291.00	M	
Administrative Fee - "Drivers Safety Course" (\$10)		C.C.P. Art. 45 051(f)	4.54	M	
Support of Judiciary Fund (\$60)		LGC 133 105		1100-341-10-060-009-0-000	382.89
Traffic Fee (\$3)		T.R.C. 542 403		1100-341-10-066-000-0-000	1,200.46
Child Safety (\$20-\$25)		C.C.P. Art. 102.014 (c)		1100-341-10-060-011-0-000	245.00
Failure to Appear (\$4)		TRC 706 006/TRC 706 007(d)(2)		1100-341-10-060-012-0-000	124.00
Scofflaw Fee (\$20)		TRC 502 010(a)		1100-341-10-140-049-0-000	3,263.00
Truancy Prevention and Diversion Fund (\$1)		C.C.P. Art. 102.015		1100-341-10-060-013-0-000	613.15
<b>STATE COURT COSTS AND FEES:</b>					10.00
Criminal Justice Planning Fund C.C.P. (\$5)		C.C.P. Art. 102.051		1100-207-20-000-003-0-000	10.00
State General Revenue Fund (\$2.50)		C.C.P. Art. 102.015		1100-207-20-000-010-0-000	5.00
Law Enforcement Education Fund (\$1, \$1.50, \$3.50)		Govt. Code Sec. 415 082		1100-207-20-000-011-0-000	7.00
Operators and Chauffeurs License Fund (\$75)		T.R.C. 601 192		1100-207-20-000-031-0-000	75.00
Time Payment - @50% OF \$25.00 (\$12.50)		LGC 133 103 (b)		1100-207-20-000-005-0-000	37.50
Juvenile Crime and Delinquency Fund (\$25, \$50)		C.C.P. Art. 102.075(m)		1100-207-20-000-007-0-000	1.75
Comprehensive Rehabilitation Fund (\$5)		C.C.P. Art. 102.082		1100-207-20-000-008-0-000	-
Fugitive Apprehension Fund (\$5)		C.C.P. Art. 102.019 (a) 2		1100-207-20-000-009-0-000	20.00
Consolidated Court Costs Fund (\$17)		CCP 102 075 (a) 3/ LGC 133 102		1100-207-20-000-015-0-000	25,544.15
Compensation Victims Of Crime Fund (\$3, \$5, \$15, \$35)		C.C.P. Art. 56.35 (2) & (3)		1100-207-20-000-017-0-000	90.00
Judicial & Court Personnel Training Fund (\$1, \$2)		Govt. Code Sec. 56 001 (b)		1100-207-20-000-027-0-000	9.00
Correctional Management Institute of Texas Fund (\$50)		CCP Art. 102.075		1100-207-20-000-029-0-000	1.50
Indigent legal Services Fee-JP (\$6)	62	Govt. Code Sec. 101 141(2) (B)		1100-207-20-000-004-0-000	372.00
State Traffic Fee- Subtitle C (\$30)		TRC Sec 542 4031		1100-207-20-000-035-0-000	11,974.01
Jury Service Fee (\$4)		C.C.P. Art. 102.0045		1100-207-20-000-053-0-000	2,552.61
Support of Judiciary Fund (\$5.40)		LGC 133 105		1100-207-20-000-054-0-000	3,444.03
Birth Certificate Fee (\$1.80)	0	HSC 191.022(f)		1100-207-20-000-039-0-000	-
Defensive Driving Record Fee (\$12)		C.C.P. Art. 45 0511 (e-1)		1100-207-20-000-057-0-000	0.00
Indigent Defense Representation Fund (\$2)		LGC 133 107/GC 102.023		1100-207-20-000-059-0-000	1,274.21
Moving Violation Fee (\$0.10)		C.C.P. Art. 102.022/GC		1100-207-20-000-061-0-000	51.29
Safety Seat Violation Fee (\$0.15)		TRC 545.412 (b-1)		1100-207-20-000-062-0-000	-
Failure to Appear (\$20)		TRC 706 006/TRC 706 007(d)(2)		1100-207-20-000-066-0-000	606.00
Electronic Filing Fee - Civil (\$10)		GC 101 141/GC 51.851		1100-207-20-000-070-0-000	620.00
Truancy Prevention and Diversion Fund (\$1)		C.C.P. Art. 102.015		1100-207-20-000-073-0-000	615.15
Texas Home Visiting Program Contribution (\$5)		HSC 191.0048/LGC 118.018 (c)		1100-207-20-000-074-0-000	10.00
<b>ARREST/WARRANT FEES: STATE JCP-Civil</b>	62	C.C.P. Art. 102.011		1100-207-20-000-019-0-000	310.00
DPS (\$3, \$5, \$35, \$50)				1100-207-20-000-020-0-000	3,225.77
T.A.B.C (\$3, \$5, \$35, \$50)				1100-207-20-000-021-0-000	-
P.K.W.L. (\$3, \$5, \$35, \$50)				1100-207-20-000-021-0-000	-
<b>ARREST/WARRANT/SERVICE FEES: COUNTY</b>		LGC 118.131			40.00
<b>Sheriff Fees:</b>					95.00
Constable Fees: HIDALGO COUNTY AUDITOR'S OFFICE				1100-342-10-060-001-0-000	40.00
Precinct #1 APPROVED BY: [Signature]				1100-342-10-291-000-0-000	-
Precinct #2 DATE: 02/22/2018				1100-342-10-292-000-0-000	-
Precinct #3				1100-342-10-293-000-0-000	3,765.00
Precinct #4				1100-342-10-294-000-0-000	-
Precinct #5				1100-342-10-295-000-0-000	-
<b>District Attorney Fees</b>				1100-341-10-060-007-0-000	-
<b>Tax Assessor Fraud Investigators</b>				1100-342-10-060-002-0-000	-
<b>School District Arrest Fee</b>				1100-342-10-060-003-0-000	-
<b>Fire Marshal Fee</b>				1100-342-20-060-001-0-000	-
<b>Due to Others: Delinquent Fees</b>				1100-202-00-000-001-0-000	6,763.89
Warrant Fees/Out of County Service Fees DTO Law Enforcement Agencies		C.C.P. Art. 102.011 (a) 2 (A)		1100-207-30-000-003-0-000	2.10
Due to Others- Refund-Overpayments				1100-202-00-000-012-0-000	0.00
Due to Others				1100-202-00-000-012-0-000	6,763.89
Restitution		TRC 706 006/TRC 706 007(d)(2)		1100-202-00-000-012-0-000	200.00
Failure to Appear- OmniBase (\$6)				1100-341-10-060-001-0-000	1,577.00
<b>Justice Fees (Local Fees)</b>					1,550.00
Small Claims Court Filing Fee (\$25)		LGC 118 121/118 122	1,550.00	M	
Small Claim Fee (Justice Court Filing Fee) (\$25)		LGC 118 121/118 122	-	M	
Landlord & Tenant Eviction Filing Fee (Forcible Entry & Detainer Court) (\$25)		LGC 118 121/118 122	-	M	
Transcript Fees (\$10)		LGC 118 121/118 123 (b)	15.00	M	
Abstract Fees (\$5)		LGC 118 121/118 123 (c)	-	M	
Writ Filing Fee (\$5)		LGC 118 121/118 123 (d)	-	M	
Assisting other Document (\$1 1st pg, 25 for each addtl' pg)		LGC 118 121/118 123 (e)	1,375.00	M	
Certified Copies of Court Papers (\$2 1st pg, 25 for each addtl' pg)		LGC 118 121	-	M	
Probable Cause Tow Hearing Fee (\$20)		LGC 101 141 (a) 4	0 124.00	M	
Birth Certificates (\$22 each \$9.20 local)		HSC 191 0045 (3)(d)		1100-341-10-060-001-0-000	0.00
Death Certificates (\$20 each, each addtl' \$3)		HSC 191 0045 (3)(d)		1100-341-10-060-001-0-000	0.00
Preservation of Vital Statistics Fee (\$1 each)		HSC Sec 191 0045 (h)		1100-341-10-060-008-0-000	606.00
<b>Jury Fees (Civil \$22, Criminal \$3)</b>		Rules of Civil Proc., Rule 504 1(b) CCP 102.004		1100-341-10-060-006-0-000	-

TOTAL AMOUNT DUE TO THE COUNTY TREASURER: \$120,271.10

RECEIVED

FEB 9 2017

HIDALGO COUNTY  
AUDITOR'S OFFICE

3/2/18

2A

Justice of the Peace Marcos Ochoa  
 Schedule of Adjustments  
 For the Month Ended January 31, 2018

Receipt Number	Case Num Party	Offense Type	Off Date	Date	CCC	CHS	CHSF	CMH	CO	CON	CHF	CVCT	DD	DEL	DPS	DSCF	FA	IDRF	JCD	JCTF	JSE	LTF	MVF	OMNIS	OMNIC	OMNIV	SCOF	SIFC	SIFS	SOF	STF	SV5D	TP	TPDC	TPDS	UTFC	WFC	WFP	TOTAL			
IP32-2018-00317	103 GONZALEZ, No Liability		07/14/03	01/18/18	17	3	0.5	350		15	149.7	5	5	0.50	2	4	2	4	2	4	2	2	2	2	2	20	20	20	20	25	25	25	25	25	25	25	25	50	50	648.70		
Based on disposition date. TP \$25 should not have been assessed. In addition, DEL was over assessed, should be \$68.10. If approved by the Justice of the Peace, amount should be refunded. If not call Auditor's office for instructions.																																										
IP42-2018-00376	104 GONZALEZ, Unapproved Window Int		07/14/03	01/18/18	17	3	0.5	100		15	75.60	5	5	0.50	2	4	2	4	2	4	2	2	2	2	2	20	20	20	20	25	25	25	25	25	25	25	25	25	25	50	50	327.60
Based on disposition date. TP \$25 should not have been assessed. In addition, DEL was over assessed, should be \$68.10. If approved by the Justice of the Peace, amount should be refunded. If not call Auditor's office for instructions.																																										
CNR \$25 should not have been assessed due to it being a deferred disposition. Please see Conditions of Deferred Disposition and enter disposition date.																																										
IP32-2018-00363	IR17 MENDOZA, Safety Belt, Child<17		07/04/17	01/17/18	40	3	1	25		50		5	2	4	4	2	4	4	2	4	2	4	2	2	20	20	20	20	30	30	30	30	30	30	30	30	30	30	30	30	197.00	
IP32-2018-00364	IR17 MENDOZA, Safety Belt, Child<17		07/04/17	01/17/18	40	3	1	25		50		5	2	4	4	2	4	4	2	4	2	4	2	2	20	20	20	20	30	30	30	30	30	30	30	30	30	30	30	30	30	197.00
IP32-2018-00365	IR17 MENDOZA, Safety Belt, Child<17		07/04/17	01/17/18	40	3	1	25		50		5	2	4	4	2	4	4	2	4	2	4	2	2	20	20	20	20	30	30	30	30	30	30	30	30	30	30	30	30	30	197.00

MVF \$0.10 was over assessed. In addition, DEL was over assessed, should be \$67.56. If approved by the Justice of the Peace, amount should be refunded. If not call Auditor's office for instructions.

IP32-2018-00392	111 SAINES, Syst Child		01/21/11	01/18/18	40	3	1	12.5		67.57	5	2	4	4	2	4	4	2	4	2	4	2	2	20	20	20	20	30	30	30	30	30	30	30	30	30	30	30	30	30	292.82	
Based on disposition date. TP \$25 should not have been assessed. In addition, DEL was over assessed, should be \$68.10. If approved by the Justice of the Peace, amount should be refunded. If not call Auditor's office for instructions.																																										
Please enter disposition date.																																										
IP42-2018-00584	IR17 GAR/A, Maintan		09/20/17	01/25/18	40	3	1	175				5	2	4	4	2	4	4	2	4	2	4	2	2	20	20	20	20	30	30	30	30	30	30	30	30	30	30	30	30	264.00	
IP42-2018-00647	IR17 BLERITA, Unreg Motor		11/13/17	01/29/18	40	3	1	69.0				5	2	4	4	2	4	4	2	4	2	4	2	2	20	20	20	20	30	30	30	30	30	30	30	30	30	30	30	30	138.00	
IP42-2018-00641	IR17 BERNAL, No DL (Unl)		11/22/17	01/03/18	40	3	1	65.9				5	2	4	4	2	4	4	2	4	2	4	2	2	20	20	20	20	30	30	30	30	30	30	30	30	30	30	30	30	135.00	
IP42-2018-00576	IR17 ESPINOZA, No DL (Unl)		12/25/17	01/25/18	40	3	1	65.9				5	2	4	4	2	4	4	2	4	2	4	2	2	20	20	20	20	30	30	30	30	30	30	30	30	30	30	30	30	135.00	
IP42-2018-00577	IR17 TORRES, No DL (Unl)		07/04/18	01/25/18	40	3	1	65.9				5	2	4	4	2	4	4	2	4	2	4	2	2	20	20	20	20	30	30	30	30	30	30	30	30	30	30	30	30	135.00	
IP42-2018-00153	IR17 CLUPA, Speeding		11/12/17	01/08/18	40	3	1				5	2	4	4	2	4	4	2	4	2	4	2	2	20	20	20	20	30	30	30	30	30	30	30	30	30	30	30	30	30	102.10	
IP42-2018-00466	IR17 ROJILLO, Speeding		11/18/17	01/22/18	40	3	1	45.0				5	2	4	4	2	4	4	2	4	2	4	2	2	20	20	20	20	30	30	30	30	30	30	30	30	30	30	30	30	147.10	
IP42-2018-00355	IR17 AMB, Speeding		12/09/17	01/17/18	40	3	1	48.0				5	2	4	4	2	4	4	2	4	2	4	2	2	20	20	20	20	30	30	30	30	30	30	30	30	30	30	30	30	150.10	
IP42-2018-00270	IR17 GONZALEZ, Speeding		12/12/17	01/12/18	40	3	1	30.0				5	2	4	4	2	4	4	2	4	2	4	2	2	20	20	20	20	30	30	30	30	30	30	30	30	30	30	30	30	30	132.10
IP42-2018-00095	IR17 AMB, Speeding		12/23/17	01/03/18	40	3	1	45.0				5	2	4	4	2	4	4	2	4	2	4	2	2	20	20	20	20	30	30	30	30	30	30	30	30	30	30	30	30	147.10	
IP42-2018-00154	IR17 GONZALEZ, Speeding		04/05/17	01/10/18	40	3	1	90.0				5	2	4	4	2	4	4	2	4	2	4	2	2	20	20	20	20	30	30	30	30	30	30	30	30	30	30	30	30	212.10	
IP42-2018-00336	IR17 MATEMELZ, Deregard Stop Sign		12/19/17	01/17/18	40	3	1	52.9				5	2	4	4	2	4	4	2	4	2	4	2	2	20	20	20	20	30	30	30	30	30	30	30	30	30	30	30	30	155.00	

OMNIS \$20 was under assessed. In addition, OMNIV \$6 was over assessed.

IP42-2018-00662	115 JOSE LUIS ESPARZA, No Safety Belt		4/18/15	1/29/18																																					30.00
-----------------	---------------------------------------	--	---------	---------	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	-------

X 2

Justice of the Peace Marcos Ochoa  
 Schedule of Adjustments  
 For the Month Ended January 31, 2018

Receipt Number	Case Num/Party	Offense Type	Off Date	Date	CCC	CHS	CHSP	CM1	CO	CON	CRF	CVJ	DD	DEL	DPS	DPSI	DSG	FA	IDRF	JCD	JCT	JCTF	JF	LTF	MVF	OMNIC	OMNIV	SCOF	SIFC	SIFS	SOF	STF	SVSD	TP	TPDC	TPDS	UTFC	WFC	WFP	TOTAL	
JP12-2018-00020/132	13076/ ACUIJAR LANA	Fail to Secure	12/17/17	01/02/18	40	3	1	102							5				2			4	4	2	0.10			0.60	5.40	30				1	1	3			204.10		
Based on offense type, CSF52, S25 should have been assessed. Code of Criminal Procedure chapter 102, Article 102.014 section (c) A person convicted of an offense under Section 545.066, Transportation Code, shall pay a court cost of \$25 in addition to other taxable court costs.																																									
JP12-2018-00032/132	10653/ GALINDO DE SANTIAGO	Pass School Bus	10/02/17	01/24/18	40	3	1	500							5				2			4	4	2	0.10			0.60	5.40	30				1	1	3			602.10		
Based on citation, CSF52, S25 should have been assessed. Code of Criminal Procedure chapter 102, Article 102.014 section (c) A person convicted of an offense under Subtitle C, Title 7, Transportation Code, when the offense occurs within a school crossing zone as defined by Section 541.302 of that code, shall pay a court cost of \$25 in addition to other taxable court costs.																																									
JP12-2018-00028/132	12407/ SALINAS, MARICELA	Disregard No Passing Zone	11/09/17	01/02/18	40	3	1	52.9											2			4	4	2	0.10			0.60	5.40	5	30			1	1	3			155.00		
Based on offense type, MVF, S0.10 should have been assessed.																																									
JP12-2018-00226/467AMU	11655/ MONROY, PEDRO	Driving While Lic Suspended	09/09/12	01/11/18	40	3	1	132						89.70	5				2			4	4	2				0.60	5.40										50	388.70	
JP12-2018-00008/17404U	114/ GONZALEZ, GUERRITO	Driving While Lic Suspended	03/15/13	01/10/18	40	3	1	132						89.70	5				2			4	4	2				0.60	5.40											50	388.70
DEL was over assessed, should be \$36.63. If approved by the Justice of the Peace, amount should be refunded. If not call Auditor's office for instructions.																																									
JP12-2018-00359/3029/132	1018/ ANCHI, GIOVANNI	Speeding	09/08/16	01/10/18	40	3	1							48.33	5				2			4	4	2	0.10			0.60	5.40	30				1	1	3			170.43		
Based on first payment, TP, S25 should have been assessed. In addition, LTF, S2 should have been assessed. Please correct disposition date.																																									
JP12-2018-00042/30000LO	114/ GONZALEZ, JOSEMILO ALIXIS	Speeding	04/27/15	01/29/18	6.15	0.46	0.15	30						0.77	1.54	0.31			0.61	0.61		0.04					3.07	0.09	0.83	4.61				0.15	0.15	0.46			50.00		
TPDS S1 was over assessed. In addition, TPDC S1 should have been assessed.																																									
JP12-2018-00089/05000U	114/ ENJARRON, CAROLIA	No LR (Dm)	1/17/14	1/30/18	40	3	0.00	66						46.53	5.00			2.00			4.00	4.00	2	0.10			20	0.60	5.40					2.00					201.63		

XO

**Justice of the Peace Marcos Ochoa  
Precinct 3, Place 2  
Schedule of Bonds on Deposit  
As of January 2018**

Year	Receipt Date	Receipt No.	Docket No.	Bond Amount
<b>2015</b>				
	9/10/2015	JP32-2015-00790	T10-5062MO	49.00
	9/10/2015	JP32-2015-00791	CR12-0118MO	417.00
	9/10/2015	JP32-2015-00792	T12-0778MO	49.00
	9/10/2015	JP32-2015-00794	T12-0719MO	49.00
	9/10/2015	JP32-2015-00795	T12-3863MO	15.90
	9/10/2015	JP32-2015-00796	T12-3889MO	20.00
	9/10/2015	JP32-2015-00797	T12-3864MO	49.00
	9/10/2015	JP32-2015-00798	T05-4273MO	58.00
	9/10/2015	JP32-2015-00799	—	135.10
	9/10/2015	JP32-2015-00800	—	244.00
	9/10/2015	JP32-2015-00801	—	202.15
	9/10/2015	JP32-2015-00802	—	155.10
	9/10/2015	JP32-2015-00803	T08-4691MO	167.00
	9/10/2015	JP32-2015-00804	MAG15-0087-J31	200.00
	9/10/2015	JP32-2015-00805	MAG15-0004-J32	167.00
	9/10/2015	JP32-2015-00806	MAG15-0020-J32	100.00
	9/10/2015	JP32-2015-00807	—	167.00
	12/11/2015	JP32-2015-02357	CRNT15-0077-J32	169.00
	12/11/2015	JP32-2015-02359	CRNT15-0078-J32	169.00
	12/11/2015	JP32-2015-02360	CRNT15-0079-J32	169.00
	12/11/2015	JP32-2015-02362	CRNT15-0080-J32	269.00
	12/11/2015	JP32-2015-02356	TR15-2485-J32	5.10
	12/11/2015	JP32-2015-02364	TR15-2488-J32	44.00
<b>2016</b>				
	10/20/2016	JP32-2016-07529	TR16-9466-J32	0.90
	11/8/2016	JP32-2016-07914	CRNT16-0204-J32	129.00
			<b>Sub-total</b>	<u>3,199.25</u>

August 2015 jail payments that have been posted as bonds that have not been corrected as fines and fees (\$603.10)

603.10  
3,802.35

**Total**

**EXHIBIT B**

# COUNTY of HIDALGO

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



EDINBURG, TEXAS 78539

March 5, 2018

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

Ref: Review of *Monthly Fines and Fees Report* and Supporting Documentation  
For the month of January 2018

Dear Judge Espinoza:

We have conducted a limited scope review of the *Monthly Fines and Fees Report (Monthly Report)* and supporting documentation for the month of January 2018 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. 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.

#### Scope:

The scope of our review was limited to collections reported by your office on the *Monthly Report* for the month of January 2018. 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.

#### Methodology:

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

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

#### HIDALGO COUNTY DISTRICT JUDGES

LUIS M. SINGLETERRY  
JUDGE, 92<sup>ND</sup> D.C.

RODOLFO DELGADO  
JUDGE, 93<sup>RD</sup> D.C.

J. R. "BOBBY" FLORES  
JUDGE, 139<sup>TH</sup> D.C.

ROSE GUERRA REYNA  
JUDGE, 206<sup>TH</sup> D.C.

JUAN R. PARTIDA  
JUDGE, 275<sup>TH</sup> D.C.

MARIO E. RAMIREZ, JR.  
JUDGE, 332<sup>ND</sup> D.C.

NOE GONZALEZ  
JUDGE, 370<sup>TH</sup> D.C.  
OVERSEER

LETICIA LOPEZ  
JUDGE, 389<sup>TH</sup> D.C.

L. KENO VASQUEZ  
JUDGE, 396<sup>TH</sup> D.C.

ISRAEL RAMON, JR.  
JUDGE, 430<sup>TH</sup> D.C.

RENEE R. BETA  
JUDGE, 449<sup>TH</sup>

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

**Conclusion:**

Total collections for the month of January 2018 were \$151,907.76. Based on the results of our review, we have concluded that fines, fees, and court costs were generally properly accounted and reported; however, the system of internal controls for the accounting and reporting of fines, fees, and court costs requires improvement as noted in the following observations.

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.

**Observation No. 1:**

Eight receipts issued in January 2018 contained errors in the allocation of fines, fees, and court costs. The Justice of the Peace staff was notified of the required adjustments (see Exhibit A); however, the adjustments have not been completed. In addition, adjustments for the months of October 2015 (1), August 2016 (1), September 2016 (2), October 2016 (5), November 2016 (5), December 2016 (2), April 2017 (4), May 2017 (4), June 2017 (3), July 2017 (8), August 2017 (3), September 2017 (5), October 2017 (4), November 2017 (6), and December 2017 (5) are still pending to be completed. According to staff, attempts to check the fines, fees, and court costs prior to taking in a payment are being made and will continue to be made.

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

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

**Recommendation:**

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

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

**HIDALGO COUNTY DISTRICT JUDGES**

**Observation No. 2:**

We noted that a mail log was not utilized to record payments received through the mail. According to staff, a mail log is not used since the mail is received and opened by the Justice of the Peace. The Justice of the Peace subsequently distributes payments received through the mail to staff for receipting purposes.

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

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

**Recommendation:**

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

**Observation No. 3:**

Copies of the Office of Court Administration "Official Justice of the Peace Monthly Reports" (OCA Reports) for the months of February 2013, September 2013, May 2014, and September 2014 through January 2018 have not been filed with the County Auditor's Office. In addition, an incorrect copy of the OCA Report for the month of January 2014 was filed with the County Auditor's Office. According to the Justice of the Peace staff, copies of the OCA Reports cannot be generated due to programming errors in *Odyssey*. Assistance from the Information Technology Department has been requested; however, the problem has not been resolved.

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

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

**Recommendation:**

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

**Observation No. 4:**

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

Code of Criminal Procedure Article 44.16 states, "If the defendant is not in custody, a notice of appeal shall have no effect until the required appeal bond has been given and approved. The appeal bond shall be given within ten days after the sentence of the court has been rendered." Code of Criminal Procedure Article 44.18 states, "In appeals from justice and corporation courts, all the original papers in the case, together with the

**HIDALGO COUNTY DISTRICT JUDGES**

LUIS M. SINGLETERRY  
JUDGE, 92<sup>ND</sup> D.C.

RODOLFO DELGADO  
JUDGE, 93<sup>RD</sup> D.C.

J. R. "BOBBY" FLORES  
JUDGE, 139<sup>TH</sup> D.C.

ROSE GUERRA REYNA  
JUDGE, 206<sup>TH</sup> D.C.

JUAN R. PARTIDA  
JUDGE, 275<sup>TH</sup> D.C.

MARIO E. RAMIREZ, JR.  
JUDGE, 332<sup>ND</sup> D.C.

NOE GONZALEZ  
JUDGE, 370<sup>TH</sup> D.C.  
OVERSEER

LETICIA LOPEZ  
JUDGE, 389<sup>TH</sup> D.C.

L. KENO VASQUEZ  
JUDGE, 398<sup>TH</sup> D.C.

ISRAEL RAMON, JR.  
JUDGE, 430<sup>TH</sup> D.C.

RENEE R. BETANCO  
JUDGE, 449<sup>TH</sup> D.C.

appeal bond, if any, and together, with a certified transcript of all the proceedings had in the case before such court shall be delivered without delay to the clerk of the court to which the appeal was taken, who shall file the same and docket the case.”

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

**Recommendation:**

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

**Observation No. 5:**

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

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

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

**Recommendation:**

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

**Observation No. 6:**

We noted during our review that total deposits did not agree to total receipts issued for the month of January 2018. There was a cash overage of \$108.00 for the month. On January 26, 2018 collections contained two cash overages of \$100.00 and \$3.00 and on January 29, 2018 there was an overage of \$5.00. According to the Court Coordinator, the overages resulted from an oversight and they could not determine which cases the overages pertained to.

The County Auditor’s Office requires that receipts be issued for the total amount received. The cashier must count currency and coins in front of the customer prior to issuing a receipt. In addition, management should monitor all overages to determine if there is a pattern meriting further investigation, modification of collection procedures, retraining of personnel, or disciplinary action.

Failure to ensure that receipts are issued for the total amount received may result in the loss of County revenue.

**Recommendation:**

Management should implement formal monitoring procedures to ensure that receipts are issued for the total amount received. In addition, management should monitor all overages to determine if there is a pattern meriting further investigation, modification of collection procedures, retraining of personnel, or disciplinary action.

**Observation No. 7:**

We noted that 1 of 136 online credit card transactions processed during the month of January 2018 was not promptly receipted in *Odyssey*. The transaction was receipted 38 days after date of transaction. Consequently, the applicable case disposition was not recorded in *Odyssey* in a timely manner.

---

**HIDALGO COUNTY DISTRICT JUDGES**

LUIS M. SINGLETERRY  
JUDGE, 92<sup>ND</sup> D.C.

RODOLFO DELGADO  
JUDGE, 93<sup>RD</sup> D.C.

J. R. "BOBBY" FLORES  
JUDGE, 138<sup>TH</sup> D.C.

ROSE GUERRA REYNA  
JUDGE, 206<sup>TH</sup> D.C.

JUAN R. PARTIDA  
JUDGE, 275<sup>TH</sup> D.C.

MARIO E. RAMIREZ, JR.  
JUDGE, 332<sup>ND</sup> D.C.

NOE GONZALEZ  
JUDGE, 370<sup>TH</sup> D.C.  
OVERSEER

LETICIA LOPEZ  
JUDGE, 389<sup>TH</sup> D.C.

L. KENO VASQUEZ  
JUDGE, 398<sup>TH</sup> D.C.

ISRAEL RAMON, JR.  
JUDGE, 430<sup>TH</sup> D.C.

RENEE R. BETANCOU  
JUDGE, 448<sup>TH</sup> D.C.

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

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

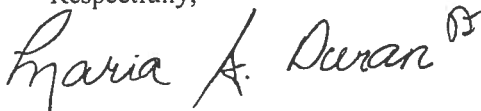
**Recommendation:**

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

Please provide written management responses to the observations noted above by March 16, 2018.

If you have any questions or would like to schedule a meeting to discuss the above noted observations, please contact Edgar Alan Escobedo, Internal Auditor I, at 318-2511 ext. 4655, Yvonne Torres, Revenue Audit Supervisor, at ext. 4642, Letty Chavez, Director of Audit Division, at ext. 4651, Linda Fong, First Assistant Auditor, at ext. 4668, or me at ext. 4645.

Respectfully,



Maria Arcilia Duran, CPA  
County Auditor

Enclosures: Copies of *Monthly Report*, Exhibit A, and Exhibit B

cc: Valde Guerra, County Executive Officer



HIDALGO COUNTY DISTRICT JUDGES

LUIS M. SINGLETERRY  
JUDGE, 92<sup>ND</sup> D.C.

RODOLFO DELGADO  
JUDGE, 93<sup>RD</sup> D.C.

J. R. "BOBBY" FLORES  
JUDGE, 139<sup>TH</sup> D.C.

ROSE GUERRA REYNA  
JUDGE, 206<sup>TH</sup> D.C.

JUAN R. PARTIDA  
JUDGE, 275<sup>TH</sup> D.C.

MARIO E. RAMIREZ, JR.  
JUDGE, 332<sup>ND</sup> D.C.

NOE GONZALEZ  
JUDGE, 370<sup>TH</sup> D.C.  
OVERSEER

LETICIA LOPEZ  
JUDGE, 385<sup>TH</sup> D.C.

L. KENO VASQUEZ  
JUDGE, 398<sup>TH</sup> D.C.

ISRAEL RAMON, JR.  
JUDGE, 430<sup>TH</sup> D.C.

RENEE R. BETANCOI  
JUDGE, 448<sup>TH</sup> D.C.

**Justice of the Peace Charlie Espinoza  
Precinct 4, Place 1  
Schedule of Bonds on Deposit**

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



**JUSTICE OF THE PEACE  
MONTHLY FINES AND FEES COLLECTED  
FOR THE MONTH OF: January-18**

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

City: EDINBURG, TX  
Hidalgo County, Texas

PBC

**Part III: SUMMARY OF COLLECTIONS PAYABLE TO THE COUNTY TREASURER**

PAGE 2 OF 2

Name of Fine, Fee, Court Cost	# Issued/ Filed	Statute Reference	Detail of Amt Collected	GL Acct No.	Amt. Collected
<b>FINES:</b>					
County Fines (Local Fine)		LGC 113.004, PC 12.23		1200-351-10-067-000-0-000	\$ 43,669.01
Texas Parks & Wildlife 85% Fine (State Fine)		TPWC 12.107		1100-207-20-000-012-0-000	1,089.70
No Safety Belt 50% Fine (State Fine)		TRC 545.412, 545.413 (j)		1100-207-20-000-023-0-000	335.00
Gross Weight 50% Fine (State Fine)		TRC Sec 621.506 (g)		1100-207-20-000-013-0-000	-
School District 50% Fines		Educ. Code § 25.093 (d) 1 (A)		1100-207-30-000-010-0-000	-
<b>LOCAL COURT COSTS AND FEES:</b>					
Courthouse Security Adm. Fee (\$3)		C.C.P. Art. 102.017 (b)		1241-341-10-060-001-0-000	2,160.62
Courthouse Security Fund JP (\$1)		C.C.P. Art. 102.017		1245-341-10-067-000-0-000	718.20
Justice Court Technology Fund (\$4)		C.C.P. Art. 102.0173		1242-341-10-060-000-0-000	2,380.90
Time Payment - @40% OF \$25.00 (\$10.00)		LGC 133.103 (d)		1100-341-10-060-001-0-000	184.44
Time Payment - @ 10% of \$25.00 (\$2.50)		LGC 133.103 (c)		1100-341-10-060-002-0-000	46.11
Administrative Local Transaction Fee (\$2)		C.C.P. Art. 102.072		1100-341-10-060-003-0-000	1,661.00
Motor Vehicle Adm. Fee (\$10-\$20) (Dismissal Fee for Exp. DL, Exp Insp Corr. Exp Mtr Reg.)		TRC Sec 348.605, 521.026, 502.407		1100-341-10-060-004-0-000	270.00
Special Fees				1100-341-10-067-000-0-000	2,475.74
Deferred Disposition		C.C.P. Art. 45.051	2,117.40		
Administrative Fee - "Drivers Safety Course" (\$10)		C.C.P. Art. 45.051(f)	358.34		
Support of Judiciary Fund (\$5.60)		LGC 133.105		1100-341-10-060-009-0-000	430.94
Traffic Fee (\$3)		T.R.C. 542.403		1100-341-10-067-000-0-000	1,151.54
Child Safety (\$20-\$25)		C.C.P. Art. 102.014 (c)		1100-341-10-060-011-0-000	50.00
Failure to Appear (\$4)		TRC 706.006/TRC 706.007(d)(2)		1100-341-10-060-012-0-000	-
Scofflaw Fee (\$20)		TRC 502.010(a)		1100-341-10-140-049-0-000	3,028.89
Truancy Prevention and Diversion Fund (\$1)		C.C.P. Art. 102.015		1100-341-10-060-013-0-000	687.20
<b>STATE COURT COSTS AND FEES:</b>					
Criminal Justice Planning Fund C.C.P. (\$5)		C.C.P. Art. 102.015		1100-207-20-000-003-0-000	5.00
State General Revenue Fund (\$2.50)		C.C.P. Art. 102.015		1100-207-20-000-010-0-000	2.50
Law Enforcement Education Fund (___\$1, ___\$1.50, ___\$3.50)		Govt. Code Sec. 415.092		1100-207-20-000-011-0-000	3.50
Operators and Chauffeurs License Fund (\$75)		T.R.C. 601.192		1100-207-20-000-031-0-000	-
Time Payment - @50% OF \$25.00 (\$12.50)		LGC 133.103 (b)		1100-207-20-000-005-0-000	230.56
Juvenile Crime and Delinquency Fund (___\$25, ___\$50)		C.C.P. Art. 102.075(m)		1100-207-20-000-007-0-000	0.00
Comprehensive Rehabilitation Fund (\$5)		C.C.P. Art. 102.082		1100-207-20-000-008-0-000	-
Fugitive Apprehension Fund (\$5)		C.C.P. Art. 102.019 (a) 2		1100-207-20-000-009-0-000	-
Consolidated Court Costs Fund (\$17)		CCP 102.075 (a) 3/ LGC 133.102		1100-207-20-000-015-0-000	28,808.55
Compensation Victims Of Crime Fund (___\$3, ___\$5, ___\$15, ___\$3)		C.C.P. Art. 56.55 (2) & (3)		1100-207-20-000-017-0-000	15.00
Judicial & Court Personnel Training Fund (___\$1, ___\$2)		Govt. Code Sec. 56.001 (b)		1100-207-20-000-027-0-000	1.00
Correctional Management Institute of Texas Fund (\$5.00)		CCP Art. 102.075		1100-207-20-000-029-0-000	-
Indigent legal Services Fee-JP (\$6)	424	Govt. Code Sec. 101.141(2) (B)		1100-207-20-000-004-0-000	2,544.00
State Traffic Fee- Subtitle C (\$30)		TRC Sec 542.4031		1100-207-20-000-035-0-000	11,485.26
Jury Service Fee (\$4)		C.C.P. Art. 102.0045		1100-207-20-000-053-0-000	2,872.90
Support of Judiciary Fund (\$5.40)		LGC 133.105		1100-207-20-000-054-0-000	3,868.40
Birth Certificate Fee (\$1.80)		HSC 191.022(f)		1100-207-20-000-039-0-000	-
Defensive Driving Record Fee (\$12)		C.C.P. Art. 45.0511 (c-1)		1100-207-20-000-057-0-000	-
Indigent Defense Representation Fund		LGC 133.107/GC 102.023		1100-207-20-000-059-0-000	1,426.32
Moving Violation Fee (\$0.10)		C.C.P. Art. 102.022/GC		1100-207-20-000-061-0-000	53.21
Safety Seat Violation Fee (\$0.15)		TRC 545.412 (b-1)		1100-207-20-000-062-0-000	-
Failure to Appear (\$20)		TRC 706.006/TRC 706.007(d)(2)		1100-207-20-000-066-0-000	-
Electronic Filing Fee - Civil (\$10)		GC 101.141/GC 51.851		1100-207-20-000-070-0-000	4,240.00
Truancy Prevention and Diversion Fund (\$1)		C.C.P. Art. 102.015		1100-207-20-000-073-0-000	687.20
Texas Home Visiting Program Contribution (\$5)		HSC 191.0048/LGC 118.018 (c)		1100-207-20-000-074-0-000	-
<b>ARREST /WARRANT FEES: STATE</b>	424	C.C.P. Art. 102.011		1100-207-20-000-075-0-000	21,210.00
D.P.S. (___\$3, ___\$5, ___\$35, ___\$50)				1100-207-20-000-019-0-000	3,045.04
T.A.B.C. (___\$3, ___\$5, ___\$35, ___\$50)				1100-207-20-000-020-0-000	-
P.K.W.L. (___\$3, ___\$5, ___\$35, ___\$50)				1100-207-20-000-021-0-000	76.04
Texas Comptrollers Criminal Investigators				1100-207-20-000-060-0-000	-
<b>ARREST /WARRANT/SERVICE FEES: COUNTY</b>					
<b>Sheriff Fees:</b>		LGC 118.131		1100-342-10-060-001-0-000	322.84
<b>Constable Fees:</b>				1100-342-10-291-000-0-000	75.00
Precinct #1				1100-342-10-292-000-0-000	75.00
Precinct #2				1100-342-10-293-000-0-000	350.00
Precinct #3				1100-342-10-294-000-0-000	10,947.10
Precinct #4				1100-342-10-295-000-0-000	-
Precinct #5				1100-341-10-060-007-0-000	-
<b>District Attorney Fees</b>				1100-342-10-060-002-0-000	-
<b>Tax Assessor Fraud Investigators</b>				1100-342-10-060-003-0-000	-
<b>School District Arrest Fee</b>				1100-342-10-060-001-0-000	-
<b>Fire Marshal Fee</b>				1100-207-30-000-003-0-000	-
<b>Due to Others</b>				1100-202-00-000-013-0-000	30.00
Warrant Fees/Out of County Service Fees TO: Law Enforcement Agencies		C.C.P. Art. 102.011 (a) 2 (A)		1100-202-00-000-013-0-000	-
Refund - Overpayments				1100-202-00-000-013-0-000	-
Due to Others				1100-202-00-000-013-0-000	-
Restitution				1100-202-00-000-013-0-000	-
Failure to Appear- OmniBase (\$6)		TRC 706.006/TRC 706.007(d)(2)		1100-202-00-000-019-0-000	-
Delinquent Attorney Fee				1100-202-00-000-004-0-000	6,943.05
<b>Justice Fees (Local Fees)</b>				1100-341-10-060-001-0-000	10,769.00
Small Claims Court Filing Fee (\$25)		LGC 118.121/118.122			-
Debt Claim Fee/Justice Court Filing Fee(\$25)		LGC 118.121/118.122	10,600.00		
Landlord & Tenant Eviction Filing Fee/Forcible Entry & Detainer Court(\$25)		LGC 118.121/118.122	-		
Transcript Fees (\$10)		LGC 118.121/118.123 (b)	-		
Abstract Fees (\$5)		LGC 118.121/118.123 (c)	70.00		
Writ Filing Fee (\$5)		LGC 118.121/118.123 (d)	50.00		
Issuing other Document (\$1 1st pg., .25 for each addtl' pg)		LGC 118.121/118.123 (e)	23.00		
Certified Copies of Court Papers (\$2 1st pg., .25 for each addtl' pg)		LGC 118.121	21.00		
Probable Cause Tow Hearing Fee (\$20)		LGC 101.141(a)4	-		
<b>Birth Certificates (\$22 each \$9.20 local)</b>		HSC 191.0045 (3)(d)		1100-341-10-060-001-0-000	-
<b>Death Certificates (\$20 each, each addtl' \$3)</b>		HSC 191.0045 (3)(d)		1100-341-10-060-001-0-000	46.00
<b>Preservation of Vital Statistics Fee (\$1 each)</b>		HSC Sec 191.0045 (b) Rules of Civil Proc., Rule 504.1(b) CCP 102.004		1100-341-10-060-008-0-000	4.00
<b>Jury Fees (Civil \$22, Criminal \$3)</b>				1100-341-10-060-006-0-000	22.00
<b>TOTAL AMOUNT DUE TO THE COUNTY TREASURER:</b>					<b>\$ 151,907.76</b>

THIS REPORT IS DUE IN THE OFFICE OF THE COUNTY AUDITOR BEFORE THE FIFTH (5TH) DAY OF THE FOLLOWING MONTH (LGC § 114.001)  
COUNTY AUDITOR'S FORM: RE -JP-004 REVISED 2/2014

A# X2: k

# Justice of the Peace Charlie Espinoza Schedule of Adjustments For the Month Ended January 31, 2018

Receipt Case Number	Date	Offense	Off date	Disposition Date	CCC	CHS	CHSJP	CO	DD	DEL	DPS	DP5r	DSCr	IDRF	JCTF	JSF	LTF	MVF	SCOF	SJFC	SIFS	STF	TPDC	TPDS	TPWF	TPWr	UTFC	WARr	WFPREC41	TOTAL	
<u>Based on deferred disposition, TPWF should NOT be assessed.</u>																															
JP41-2018-00195	CRNT18-0013-J41	white-tailed deer: improperly tagged	12/20/2017	1/18/2018	40	3	1		16.2					2	4	4	2			0.6	5.4		1	1	91.8	5				177	
<u>TPWF and County fine should be split 85% to TPWF and 15% to County fine.</u>																															
JP41-2018-00781	CRNT18-0028-J41	white-tailed deer: improperly tagged	12/30/2017	1/18/2018	40	3	1	89.2						2	4	4	2			0.6	5.4		1	1	91.8	5				250	
<u>Based on disposition, time payment should be assessed.</u>																															
JP41-2018-00868	E04-06-519	no safety belt	6/4/2004	11/2/2005	40	3		50	62.1		5				4	2	2		20								3		50	269.1	
JP41-2018-01280	TR17-0468-J41	no drivers license	1/13/2017	1/31/2017				153	68.1								4		20										50.00	295.1	
<u>Based on deferred disposition, county fine should NOT be assessed.</u>																															
JP41-2018-01243	TR17-3886-J41	expired driver license	5/23/2017	1/30/2018	40	3	1	0.1	25			5	0	2	4	4	2		20	0.6	5.4		1	1						114.1	
JP41-2018-00067	TR18-0028-J41	speeding	12/19/2017	1/2/2018	40	3	1	28.8	0.1			5	0	2	4	4	2	0.1		0.6	5.4	30	1	1		3				131	
<u>Based on appear by date, scofflaw should be assessed.</u>																															
JP41-2018-01295	TR17-8652-J41	Adjustable Axles- improper axle position	8/16/2016	1/31/2018	40	3	1	101.9	61.2			5	0	2	4	4	2	0.1		0.6	5.4	30	1	1		3				265.2	
<u>Driver's safety course was over assessed.</u>																															
JP41-2018-00042	TR17-8580-J41	speeding	10/18/2017	1/19/2018	36.7	2.75	0.92					4.57	18.34	1.83	3.67	3.67	2	0.09		0.55	4.95	27.5	0.92	0.92			2.75			112.1	

# COUNTY of HIDALGO

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



EDINBURG, TEXAS 78539

March 5, 2018

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

Ref: Review of *Monthly Fines and Fees Report* and Supporting Documentation  
For the month of January 2018

Dear Judge Garza:

We have conducted a limited scope review of the *Monthly Fines and Fees Report (Monthly Report)* and supporting documentation for the month of January 2018 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. 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.

### Scope:

The scope of our review was limited to collections reported by your office on the *Monthly Report* for the month of January 2018. 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.

### Methodology:

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

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

### HIDALGO COUNTY DISTRICT JUDGES

LUIS M. SINGLETERRY  
JUDGE, 92<sup>ND</sup> D.C.

RODOLFO DELGADO  
JUDGE, 93<sup>RD</sup> D.C.

J. R. "BOBBY" FLORES  
JUDGE, 139<sup>TH</sup> D.C.

ROSE GUERRA REYNA  
JUDGE, 206<sup>TH</sup> D.C.

JUAN R. PARTIDA  
JUDGE, 275<sup>TH</sup> D.C.

MARIO E. RAMIREZ, JR.  
JUDGE, 332<sup>ND</sup> D.C.

NOE GONZALEZ  
JUDGE, 370<sup>TH</sup> D.C.  
OVERSEER

LETICIA LOPEZ  
JUDGE, 389<sup>TH</sup> D.C.

L. KENO VASQUEZ  
JUDGE, 398<sup>TH</sup> D.C.

ISRAEL RAMON, JR.  
JUDGE, 430<sup>TH</sup> D.C.

RENEE R. BETANCOURT  
JUDGE, 449<sup>TH</sup> D.C.

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

**Conclusion:**

Total collections for the month of January 2018 were \$189,536.62. Based on the results of our review, we have concluded that fines, fees, and court costs were generally properly accounted and reported; however, the system of internal controls for the accounting and reporting of fines, fees, and court costs requires improvement as noted in the following observations.

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.

**Observation No. 1:**

Four receipts issued in January 2018 contained errors in the allocation of fines, fees, and court costs. The Justice of the Peace staff was notified of the required adjustments (Exhibit A); however, adjustments have not been completed. According to the Court Coordinator, staff does not consistently verify that fines, fees, and court costs have been properly assessed prior to issuing receipts.

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

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

**Recommendation:**

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

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

**Observation No. 2:**

Copies of the January 2015 through January 2018 Office of Court Administration's "Official Justice of the Peace Monthly Reports" (OCA Reports) have not been submitted to the County Auditor's Office. In addition, improperly completed OCA Reports for the months of September 2012, December 2012, September 2013, October 2013, and January 2014 through December 2014 were filed with the County Auditor's Office. According to the Justice of the Peace staff, properly completed OCA Reports cannot be generated from *Odyssey* due to data entry errors. Assistance from the Information Technology Department has been requested; however, the problem has not been resolved.

Local Government Code §112.002 (a) authorizes the county auditor to prescribe the system of accounting for the county. Local Government Code §112.002 (b) states that "the county auditor may adopt and enforce regulations,

**HIDALGO COUNTY DISTRICT JUDGES**

LUIS M. SINGLETERRY  
JUDGE, 52<sup>ND</sup> D.C.

RODOLFO DELGADO  
JUDGE, 53<sup>RD</sup> D.C.

J. R. "BOBBY" FLORES  
JUDGE, 139<sup>TH</sup> D.C.

ROSE GUERRA REYNA  
JUDGE, 206<sup>TH</sup> D.C.

JUAN R. PARTIDA  
JUDGE, 275<sup>TH</sup> D.C.

MARIO E. RAMIREZ, JR.  
JUDGE, 332<sup>ND</sup> D.C.

NOE GONZALEZ  
JUDGE, 370<sup>TH</sup> D.C.  
OVERSEER

LETICIA LOPEZ  
JUDGE, 389<sup>TH</sup> D.C.

L. KENO VASQUEZ  
JUDGE, 398<sup>TH</sup> D.C.

ISRAEL RAMON, JR.  
JUDGE, 430<sup>TH</sup> D.C.

RENEE R. BETANCO  
JUDGE, 449<sup>TH</sup> D.C.

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

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

**Recommendation:**

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

Please provide written management responses to the observations noted above by March 16, 2018.

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

Enclosures: Copy of *Monthly Report* and Exhibit A

cc: Valde Guerra, County Executive Officer



**HIDALGO COUNTY DISTRICT JUDGES**

LUIS M. SINGLETERRY  
JUDGE, 92<sup>ND</sup> D.C.

RODOLFO DELGADO  
JUDGE, 93<sup>RD</sup> D.C.

J. R. "BOBBY" FLORES  
JUDGE, 138<sup>TH</sup> D.C.

ROSE GUERRA REYNA  
JUDGE, 206<sup>TH</sup> D.C.

JUAN R. PARTIDA  
JUDGE, 275<sup>TH</sup> D.C.

MARIO E. RAMIREZ, JR.  
JUDGE, 332<sup>ND</sup> D.C.

NOE GONZALEZ  
JUDGE, 370<sup>TH</sup> D.C.  
OVERSEER

LETICIA LOPEZ  
JUDGE, 385<sup>TH</sup> D.C.

L. KENO VASQUEZ  
JUDGE, 398<sup>TH</sup> D.C.

ISRAEL RAMON, JR.  
JUDGE, 430<sup>TH</sup> D.C.

RENEE R. BETANCOUF  
JUDGE, 449<sup>TH</sup> D.C.

RECEIVED BY  
COUNTY AUDITOR

2018 FEB 5 PM 3 50

JUSTICE OF THE PEACE  
MONTHLY FINES AND FEES COLLECTED  
FOR THE MONTH OF: January-18

PBC

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

City: MISSION, TX  
Hidalgo County, Texas

Part I: RECAP OF AMOUNT PAYABLE TO THE COUNTY TREASURER

TOTAL CASH COLLECTED	(Receipts #s) <u>JP31-2018-00001</u>	THRU	<u>JP31-2018-00878</u>	\$	<u>189,536.62</u>	✓
						X9-a,
LESS:	COST ON DEPOSIT			0.00	-	X7 ✓
ADD:	COST ON DEPOSIT LIQUIDATED			0.00	-	X7 ✓
	AMOUNT OWED TO COUNTY (Should Match Amt in Part III)			\$	<u>189,536.62</u>	X3 ✓
	Less: Total amount of remittances to County Treasurer (From Part II)			\$	<u>190,052.85</u>	(A)
	Total funds due to County Treasurer (Overtransfer Made to Co Treas.)				<u>(516.23)</u>	
					<u>0.00</u>	X4-a1b

Part II: REMITTANCES MADE TO THE COUNTY TREASURER

DESCRIPTION	AMOUNT	Comment
Total Collections for the Month (See Schedule of Receipts & Deposits)	\$ <u>190,052.85</u>	B1
Add: Previous Month's Bond Overtransfer	<u>0.00</u>	
Add: HCSO Monthly "D" Collections Report	<u>\$0.00</u>	
Total Remittances Made to County Treasurer	\$ <u>189,536.62</u>	(A)

PREPARED BY: Debra Gonzalez DATE PREPARED: 2/2/2018 15:04

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

[Signature] 2-2-2018  
 JUSTICE OF THE PEACE DATE

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

COUNTY AUDITOR'S FORM: RE-JP-004

AUDITED BY: THE HIDALGO  
 COUNTY AUDITOR'S OFFICE  
 DATE: em 2.9.18  
477070/18

REVISED: 1.17



# Justice of the Peace Luis Garza Schedule of Adjustments For the Month Ended January 31, 2018

Receipt Number	Case Number	Date	Offense	Off date	Disposition Date	CCC	CHS	CHSJP	CO	DEL	DPSr	IDRF	JCTF	JSF	LTF	MVF	SCOF	SJFC	SJFS	SOR	STF	TP	TPCO	TPDC	TPDS	TPST	UTFC	TOTAL
JP31-2018-00002	CRNT17-0568-J31	1/2/2018	possession of tobacco by a minor	10/10/2017		40	3	1	-	-	5	2	4	4	-	-	-	0.6	5.4	-	-	-	-	1	1	-	-	67
<b><u>Delinquent was under assessed \$5.7</u></b>																												
JP31-2018-00028	TR16-14448-J31	1/2/2018	no drivers license		11/3/2016	40	3	1	65.9	46.5	-	2	4	4	2	0.1	20	0.6	5.4	5	-	2.5	10	1	1	12.5	-	226.5
JP31-2018-00325	TR17-0224-J31	1/9/2018	speeding		1/5/2017	40	3	1	60	54.63	5	2	4	4	2	0.1	20	0.6	5.4	-	30	2.5	10	1	1	12.5	3	261.73
<b><u>Delinquent was under assessed \$0.07.</u></b>																												
JP31-2018-00512	TR17-0942-J31	1/12/2018	no drivers license		12/26/2016	40	3	1	66.2	46.5	5	2	4	4	2	0.1	20	0.6	5.4	-	-	-	-	1	1	-	-	201.8

# COUNTY of HIDALGO

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



EDINBURG, TEXAS 78539

March 8, 2018

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

Re: Review of *Monthly Fines and Fees Report* and Supporting Documentation  
For the month of January 2018

Dear Judge Jasso:

We have conducted a limited scope review of the *Monthly Fines and Fees Report (Monthly Report)* and supporting documentation for the month of January 2018 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. 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.

### Scope:

The scope of our review was limited to collections reported by your office on the *Monthly Report* for the month of January 2018. 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.

### Methodology:

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

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

### HIDALGO COUNTY DISTRICT JUDGES

LUIS M. SINGLETERRY  
JUDGE, 92<sup>ND</sup> D.C.

RODOLFO DELGADO  
JUDGE, 31<sup>ST</sup> D.C.

J. R. "BOBBY" FLORES  
JUDGE, 138<sup>TH</sup> D.C.

ROSE GUERRA REYNA  
JUDGE, 206<sup>TH</sup> D.C.

JUAN R. PARTIDA  
JUDGE, 275<sup>TH</sup> D.C.

MARIO E. RAMIREZ, JR.  
JUDGE, 332<sup>ND</sup> D.C.

NDE GONZALEZ  
JUDGE, 379<sup>TH</sup> D.C.  
OVERSEER

LETICIA LOPEZ  
JUDGE, 389<sup>TH</sup> D.C.

L. KENO VASQUEZ  
JUDGE, 398<sup>TH</sup> D.C.

ISRAEL RAMON, JR.  
JUDGE, 430<sup>TH</sup> D.C.

RENEE R. BETANCOURT  
JUDGE, 448<sup>TH</sup> D.C.

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

**Conclusion:**

Total collections for the month of January 2018 were \$47,684.68. Based on the results of our review, we have concluded that fines, fees, and court costs were generally properly accounted and reported; however, the system of internal controls for the accounting and reporting of fines, fees, and court costs requires improvement as noted in the following observations.

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.

**Observation No. 1:**

We noted that 46 receipts in January 2018 contained errors in the allocation of fines, fees, and court costs. The Justice of the Peace staff was notified of the required adjustments (see Exhibit A); however, adjustments have not been completed. In addition, adjustments for the months of April 2015 (37), June 2015 (1), September 2015 (34), October 2015 (5), November 2015 (6), December 2015 (2), January 2016 (6), February 2016 (26), March 2016 (25), April 2016 (16), May 2016 (54), June 2016 (37), July 2016 (34), August 2016 (37), September 2016 (16), October 2016 (23), November 2016 (26), December 2016 (6), January 2017 (29), February 2017 (33), March 2017 (51), April 2017 (29), May 2017 (22), June 2017 (33), July 2017 (50), August 2017 (42), September 2017 (45), October 2017 (41), November 2017 (22), and December 2017 (34) are still pending to be completed. According to staff, the adjustments could not be completed as the Information Technology Department has not provided training on completing adjustments.

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

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

**Recommendation:**

Management should contact IT to provide training needed to complete the pending adjustments. In addition, management should ensure that fines, fees, and court costs are properly allocated and reported. At a minimum, the following procedures should be implemented:

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

**HIDALGO COUNTY DISTRICT JUDGES**

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

**Observation No. 2:**

Copies of the Office of Court Administration is “Official Justice of the Peace Monthly Reports” (OCA Reports) for the months of November 2013 through February 2014, June 2014 through July 2015, and September 2015 through January 2018 have not been filed with the County Auditor’s Office. In addition, incorrect copies of the OCA Reports for the months of April 2012 through June 2012, September 2012 through October 2013, March 2014 through May 2014, and August 2015 were filed with the County Auditor’s Office. Furthermore, the County Auditor’s Office has determined that the OCA Reports are incorrect due to failure by Justice of the Peace staff to enter the jail time activity and several pending adjustments into *Odyssey*. According to the Justice of the Peace staff, properly completed OCA Reports cannot be generated from *Odyssey* due to data entry errors. Assistance from the Information Technology Department has been requested; however, the problem has not been resolved.

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

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

**Recommendation:**

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

**Observation No. 3:**

We noted that 47 cash bonds posted by defendants who failed to appear before the Justice of the Peace have not been forfeited (liquidated) (see Exhibit B). The bonds do not contain an event entered in *Odyssey* regarding the reason the bond was not liquidated. According to the Justice of the Peace staff, the bonds were not forfeited due to technical complications with *Odyssey*. The assistance of the Information Technology Department has been requested; however, the problem has not been resolved.

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

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

**Recommendation:**

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

---

**HIDALGO COUNTY DISTRICT JUDGES**

**Observation No. 4:**

We noted that collections for 7 of 21 days in January 2018 were not deposited at the bank on a daily basis. Deposits were made 2 to 4 days after collections were received. According to the Court Coordinator, the individual responsible for making the deposits was out on leave.

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

Failure to deposit collections on a daily basis increases the risk that loss or theft can occur.

**Recommendation:**

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

**Observation No. 5:**

We noted that the January 2018 *Monthly Report* was submitted 2 days after the fifth day following the end of the month. According to the Court Coordinator, the Justice of the Peace was out of the office and was unable to sign the report.

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

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

**Recommendation:**

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

**Observation No. 6:**

We noted that 1 kiosk credit card transaction and 8 of 34 online credit card transactions were not promptly received in *Odyssey*. The transactions were received 2 to 43 days after the date of transaction. Consequently, the applicable case dispositions were not recorded in *Odyssey* in a timely manner. According to the Court Coordinator, the staff will be reminded to ensure that all kiosk and online credit card transactions are received on a daily basis.

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

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

**Recommendation:**

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

**Observation No. 7:**

We noted that 6 of 21 Close-out Reports in January 2018 were submitted to the County Treasurer's Office 2 to 5 days after the bank deposit was made. According to the Court Coordinator, they were not able to submit the Close-out Report on time since they were having problems with their scanner.

The County Auditor's Office requires that the Close-out Report along with the bank validated deposit slip be submitted to the County Treasurer's Office on a daily basis. The County Treasurer's Office utilizes the Close-out Report, along with the bank validated deposit slip to timely receipt and account for the collections deposited to the County's General Fund bank account.

---

**HIDALGO COUNTY DISTRICT JUDGES**

Failure to submit the daily Close-out Report along with the bank validated deposit slip prevents the County Treasurer's Office from recording the receipts into the accounting system on a timely basis and may increase the risk that an employee could misappropriate funds.

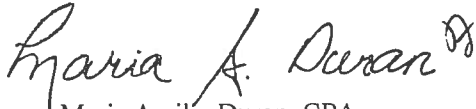
**Recommendation:**

Management should ensure that the Close-out Report along with the bank validated deposit slip is submitted to the County Treasurer's Office on a daily basis.

Please provide written management responses to the observations noted above by March 23, 2018.

If you have any questions or would like to schedule a meeting to discuss the above noted observations, please contact Araceli A. Guillen, Internal Auditor I at (956) 318-2511 ext. 4649, Yvonne Torres, Revenue Audit Supervisor, at ext. 4642, Letty Chavez, Director of Audit Division, at ext. 4651, Linda Fong, First Assistant Auditor, at ext. 4668, or me at ext. 4645.

Respectfully,



Maria Arcilia Duran, CPA  
County Auditor

Enclosures: *Monthly Report* and Exhibits

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



HIDALGO COUNTY DISTRICT JUDGES

LUIS M. SINGLETERRY  
JUDGE, 92<sup>ND</sup> D.C.

RODOLFO DELGADO  
JUDGE, 93<sup>RD</sup> D.C.

J. R. "BOBBY" FLORES  
JUDGE, 139<sup>TH</sup> D.C.

ROSE GUERRA REYNA  
JUDGE, 206<sup>TH</sup> D.C.

JUAN R. PARTIDA  
JUDGE, 275<sup>TH</sup> D.C.

MARIO E. RAMIREZ, JR.  
JUDGE, 332<sup>ND</sup> D.C.

NOE GONZALEZ  
JUDGE, 370<sup>TH</sup> D.C.  
OVERSEER

LETICIA LOPEZ  
JUDGE, 389<sup>TH</sup> D.C.

L. KENO VASQUEZ  
JUDGE, 398<sup>TH</sup> D.C.

ISRAEL RAMON, JR.  
JUDGE, 430<sup>TH</sup> D.C.

RENEE R. BETANCOURT  
JUDGE, 449<sup>TH</sup> D.C.

**JUSTICE OF THE PEACE  
MONTHLY FINES AND FEES COLLECTED  
FOR THE MONTH OF: January-18**

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

City: EDINBURG, TX  
Hidalgo County, Texas

*PBC*

**Part I: RECAP OF AMOUNT PAYABLE TO THE COUNTY TREASURER**

TOTAL CASH COLLECTED (Receipts #s) JP42-2018-00001 THRU JP42-2019-00407 \$47,684.68 ✓ x10

LESS: COST ON DEPOSIT \_\_\_\_\_ - x7 ✓

ADD: COST ON DEPOSIT LIQUIDATED \_\_\_\_\_ - x7 ✓

AMOUNT OWED TO COUNTY (Should Match Amt in Part III) \$47,684.68

Less: Total amount of remittances to County Treasurer (From Part II) \$ 55,459.63 (A)  
Total funds due to County Treasurer (Overtransfer Made to Co Treas.) \$ 7,774.95 (33,795.63) X4c  
21

**Part II: REMITTANCES MADE TO THE COUNTY TREASURER**

DESCRIPTION	AMOUNT	COMMENT
Total Collections for the Month (See Schedule of Receipts & Deposits)	\$47,684.68 33,795.63 B1	
Add: Previous Month's Bond Overtransfer <i>Unliquidated Bonds</i>	7,288.95 \$0.00 Ex B	
<i>Dec '13, Mar, '14, through Aug '16, Oct '16</i>		
Add: HCSO Monthly "D" Collections Report <i>April '15 "D" Coll.</i>	219.00 \$0.00 Ex B	
<i>June '15 "D" Coll.</i>	267.00 Ex B	
Total Remittances Made to County Treasurer	\$55,459.63 33,795.63 (A)	

PREPARED BY: [Signature] DATE PREPARED: 02/05/2018

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

FEB 7 2018

HIDALGO COUNTY AUDITOR'S OFFICE  
APPROVED BY: [Signature] DATE: 02/05/18  
JUSTICE OF THE PEACE DATE: 2/5/18

x2



Justice of the Peace Homero A. Jasso  
Precinct 4, Place 2  
Schedule of Bonds on Deposit  
As of January 31, 2018

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

39	7/6/2016	JP42-2016-02647	JP15-03-440	5.00
40	7/11/2016	JP42-2016-02697	JP14-08-283	100.00
41	7/19/2016	JP42-2016-02779	JP09-10-723	93.90
42	7/19/2016	JP42-2016-02781	JP09-10-724	119.90
43	7/29/2016	JP42-2016-02900		299.00
44	8/26/2016	JP42-2016-03191	CRNT16-0166-J42	129.00
45	10/20/2016	JP42-2016-03603	JP08-12-833	283.00
46	10/21/2016	JP42-2016-03609	CRNT16-0181-J42	129.00

**2017**

47	6/20/2017	JP42-2017-02537	CRNT17-0109-J42	167.00
<b>Sub-Total</b>				<u>\$ 7,288.95</u>

April 2015 jail payments	219.00
June 2015 jail payments	267.00
<b>Total</b>	<u><u>\$ 7,774.95</u></u>

Justice of the Peace Homer Jasso  
 Schedule of Adjustments  
 For the Month Ended January 31, 2018

Receipt Number	Case Number	Party	Offense Type	Off Date	Date	CCC	CHS	CHSIP	CO	CONS	CRF	CVC	DEL	DPS	DPSr	FA	IDRF	JCD	JCTF	JSF	LTF	MVF	SCOF	SIFC	SIFS	SO	SOR	STF	TPDC	TPDS	TPWFr	UTTC	WARr	WFDF	WIPPR	TOTAL
JP42-2018-00332	19J-12-243	CARDENAS, JOANN	Operate Utrng Motor Veh	12/24/97	01/26/18	17.00	3.00			29		15		5		5		0.25	2				20										50		146.25	
<p><u>Based on offense date, JCPT 51 was over assessed. LTF \$2 and UTFC \$3 were under assessed. In addition DEL was over assessed, should be \$36.95. Please call Auditor's office for instructions.</u></p>																																				
JP42-2018-00400	T99-45241A2	ARNALDO REYES	No Safety Belt	08/14/99	01/31/18	17.00	3.00			1.92		15	51.08	5		5		0.25	2				20												50	170.25
<p><u>Based on first payment date, TP \$25 should have been assessed. In addition, please correct disposition date.</u></p>																																				
JP42-2018-00367	TR17-4912-142	CAMPOS, EULALIO	Display Decal Altered	07/07/17	01/29/18	11.34	0.85	0.28	16.20	1.42						0.59			1.13	1.13	2			20	0.17	1.53			0.28	0.28	91.80				149.00	
JP42-2018-00372	TR17-6034-142	ARACELI GUADALUPE CARREON, JUAN	Safety Seat Child <8	10/16/17	01/30/18	0.84	0.06	0.02	12.50	12.5				0.10		0.04			0.08	0.08	4				0.01	0.11			0.66	0.02	0.02					31.10
JP42-2018-00370	TR17-5938-142	MANUEL	No Safety Belt Driver	10/19/17	01/22/18	20.80	1.56	0.52	50					2.60		1.04			2.08	2.08	2				0.31	2.81			15.60	0.52	0.52					104.00
<p><u>Del was under assessed, should be \$44.33. Please call Auditor's office for instructions.</u></p>																																				
JP42-2018-00362	TR17-0955-142	OLGHOA, ALMA CORIN	Safety Seat Child <8	03/05/17	01/11/18	40.00	3.00	1.00	12.50	12.5		44.12		5.00		2.00			4.00	4.00	2			20	0.60	5.40			30.00	1.00	1.00					191.22
<p><u>Del was under assessed, should be \$60.40. Please call Auditor's office for instructions. In addition, please enter disposition date.</u></p>																																				
JP42-2018-00154	TR17-1468-142	RODRIGUEZ DE LUTZ, EVAN GELINA	Fail to Maintain Resp	03/29/17	01/10/18	11.55	0.87	0.29					22.87		1.43		0.58		1.16	1.16	2			5.78	0.17	1.56			0.29	0.29						50.00
<p><u>Please enter disposition date.</u></p>																																				
JP42-2018-00342	TR17-1439-142	MRSIELLE HOCHA, LIZETTE E	Fail to Maintain Resp	11/13/17	01/11/18	29.85	2.23	0.75					3.73		1.50				2.98	2.98	2				0.45	4.03			0.75	0.75						52.00
JP42-2018-00319	TR17-6811-142	ESQUIVEL, FLO	No DL (Unl)	12/11/17	01/08/18	29.81	2.24	0.75					3.73		1.49				2.98	2.98	2				0.45	4.02			0.75	0.75						52.00
JP42-2018-00279	TR17-0800-142	ESTHELA JUAREZ	No DL (Unl)	12/17/17	01/23/18	34.58	2.59	0.86					4.32		1.73				3.46	3.46	2				0.52	4.67			0.86	0.86						60.00
JP42-2018-00321	TR18-0802-142	NANCY YAMETH VALLEJO	No DL (Unl)	12/30/17	01/26/18	28.60	2.15	0.72					3.58		1.43				2.86	2.86	2				0.43	3.86			0.72	0.72						50.00
JP42-2018-00420	TR18-0143-142	ENRIQUE RODRIGUEZ	No DL (Unl)	01/09/18	01/26/18	28.60	2.15	0.72					3.58		1.43				2.86	2.86	2				0.43	3.86			0.72	0.72						50.00
JP42-2018-00217	TR17-0488-142	SANJUANITA DELACRUZ, ABRAHAM	Speeding	11/20/17	01/17/18	40.00	3.00	1.00	30.0				5.00		2.00				4.00	4.00	2				0.60	5.40			30.00	1.00	1.00					132.10
JP42-2018-00015	TR17-6555-142	JOSE M MORENO	Speeding	11/22/17	01/02/18	15.97	1.20	0.40					2.00		0.80				1.60	1.60					0.24	2.16			11.99	0.40	0.40					40.00
JP42-2018-00362	TR17-6761-142	CARRIZALES, CHRISTINA	Speeding	12/10/17	01/29/18	40.00	3.00	1.00	60.0				5.00		2.00				4.00	4.00	2				0.60	5.40			30.00	1.00	1.00					162.10
JP42-2018-00342	TR18-0088-142	MARIE VEGA	Speeding	01/06/18	01/26/18	40.00	3.00	1.00	35.0				5.00		2.00				4.00	4.00	2				0.60	5.40			30.00	1.00	1.00					135.10
JP42-2018-00252	TR17-7009-142	GARCIA, JUAN	Speeding	12/29/17	01/19/18	40.00	3.00	1.00	50.9				5.00		2.00				4.00	4.00	2				0.60	5.40			30.00	1.00	1.00					153.00

X8

Justice of the Peace Homer Jasso  
 Schedule of Adjustments  
 For the Month Ended January 31, 2018

Receipt Number	Case Number	Party	Offense Type	Off Date	CCC	CHS	CHSIP	CO	CONS	CRF	CVC	DEL	DPS	DPSr	FA	IDRF	JCD	ICPT	ICTF	JSF	LIF	MVF	SCOF	SIFC	SIFS	SO	SDr	STF	TPDC	TPDS	TPWFr	UTFC	WARr	WDF	WFPR	TOTAL		
Based on first payment date, TP \$25 should have been assessed. In addition, please enter disposition date.																																						
Fail to Maintain																																						
JP42-2018-00338	TR18 0236 142	SANCHEZ, YOMARA FLORES,	Speeding	01/11/18	01/26/18	40.00	3.00	1.00	42.0	-	-	-	5.00	-	2.00	2.00	-	4.00	4.00	2	0.10	-	0.60	5.40	-	30.00	1.00	1.00	-	3.00	-	-	-	-	-	144.10		
JP42-2018-00397	TR18 0502 142	ANSELMO JR	Speeding	01/22/18	01/31/18	40.00	3.00	1.00	-	-	-	-	5.00	-	2.00	-	-	4.00	4.00	2	0.10	-	0.60	5.40	-	30.00	1.00	1.00	-	3.00	-	-	-	-	-	102.10		
JP42-2018-00190	TR18 0311 142	Ortiz, Ismael	Disregard Red Light	12/23/17	01/16/18	40.00	3.00	1.00	52.9	-	-	-	-	-	2.00	-	-	4.00	4.00	2	0.10	-	0.60	5.40	-	5.00	30.00	1.00	1.00	-	3.00	-	-	-	-	155.00		
Based on first payment date, TP \$25 should have been assessed. In addition, please enter disposition date.																																						
Fail to Maintain																																						
JP42-2018-00390	TR17 0525 142	RODRIGUEZ, YADIRA AIDE	Resp	11/23/17	01/24/18	11.34	0.85	0.28	31.00	-	-	-	1.42	-	0.59	-	-	1.13	1.13	-	-	-	0.17	1.53	-	-	-	0.28	0.28	-	-	-	-	-	-	50.00		
JP42-2018-00141	TR17 4941 142	MARTINEZ, ARANDA, MARIA DE	No DL (Unl)	08/24/17	01/10/18	5.42	0.41	0.14	65.90	-	-	-	0.88	-	0.27	-	-	0.54	0.54	2	0.01	20	0.08	0.73	-	-	-	0.14	0.14	-	-	-	-	-	-	97.00		
JP42-2018-00038	TR17 5299 142	IESUS GONZALEZ, RODRIGUEZ,	No DL (Unl)	09/15/17	01/03/18	14.37	1.08	0.36	0.90	-	-	-	1.80	-	0.72	-	-	1.44	1.44	-	0.03	-	0.20	1.94	-	-	-	0.36	0.36	-	-	-	-	-	-	25.00		
JP42-2018-00148	TR17 6667 142	PASCUAL RODRIGUEZ,	No DL (Unl)	12/04/17	01/10/18	11.40	0.85	0.28	11.23	-	-	-	1.42	-	0.57	-	-	1.14	1.14	-	0.03	-	0.17	1.54	-	-	-	0.28	0.28	-	-	-	-	-	-	30.33		
JP42-2018-00248	TR17 6370 142	ARMANDO JOSE	Speeding	11/15/17	01/19/18	0.84	0.06	0.02	47.90	-	-	-	0.10	-	0.04	-	-	0.08	0.08	-	-	-	0.01	0.11	-	-	-	0.66	0.02	0.02	-	-	-	-	-	50.00		
Based on first payment date, TP \$25 should have been assessed. In addition, please enter disposition date. In addition, DEL was under assessed, should be \$75-90. Please call Auditor's office for instructions.																																						
JP42-2018-00254	TR17 0530 142	ADAN III GUTIERREZ,	Speeding	02/06/17	01/22/18	2.07	0.16	0.05	-	-	-	11.79	-	0.25	0.10	-	-	0.21	0.21	2	0.01	1.03	0.03	0.28	-	-	1.55	0.05	0.05	-	0.16	-	-	-	-	20.00		
Transportation Code 545-413 Safety Belts: Offense, subsection (a) is a misdemeanor punishable by a fine of not less than \$25 or more than \$50. Del was over assessed, should be \$37.30. Please call Auditor's office for instructions.																																						
JP42-2018-00300	JP01 06 4 18	GUERRA, NILDA LOPEZ	No Safety Belt	05/30/06	01/24/18	40.00	3.00	1.00	-	-	-	64.50	5	-	-	-	-	4.00	4.00	2	-	20	0.60	3.40	-	30.00	-	-	-	-	-	-	-	-	-	50	230.50	
Based on disposition date, TP \$25 should have been assessed. DEL was over assessed, should be \$74.70. If approved by the Justice of the Peace, amount should be refunded. If not call Auditor's office for instructions.																																						
JP42-2018-00186	JP48-10-020	NORMA LIS AZUA,	No DL (Unl)	09/22/06	01/12/18	40.00	3.00	1.00	166	-	-	-	89.70	5	-	-	-	4.00	4.00	2	-	20	0.60	3.40	-	-	-	-	-	-	-	-	-	-	-	-	338.70	
DEL was over assessed, should be \$26.13. If approved by the Justice of the Peace, amount should be refunded. If not call Auditor's office for instructions.																																						
JP42-2018-00354	JP14 09 757	MARIA ELENA	No DL (Unl)	09/01/13	01/22/18	40.00	3.00	1.00	-	-	-	45.93	5	-	2.00	-	-	4.00	4.00	2	0.10	20	0.60	5.40	-	-	-	-	-	-	-	-	-	-	-	-	113.03	
DEL was over assessed, should be \$141.60. If approved by the Justice of the Peace, amount should be refunded. If not call Auditor's office for instructions.																																						
JP42-2018-00366	JP14 08 114	MARTINEZ, RITO URIEL	Open Container of Alk Passenger	08/03/14	01/29/18	40.00	3.00	1.00	333	-	-	-	141.7	5	-	2.00	-	4.00	4.00	2	-	20	0.60	5.40	-	-	-	1.00	1.00	-	-	-	-	-	-	-	613.70	
DEL was over assessed, should be \$51.63. If approved by the Justice of the Peace, amount should be refunded. If not call Auditor's office for instructions.																																						
JP42-2018-00334	JP15-112 528	NORMA ALVAREZ,	Speeding	07/10/15	01/18/18	40.00	3.00	1.00	-	-	-	95.13	-	-	2.00	-	-	4.00	4.00	2	0.10	20	0.60	5.40	-	5	-	30.00	1.00	1.00	-	3.00	50	-	-	-	267.33	
DEL was under assessed, should be \$47.13. Please call Auditor's office for instructions. In addition, please enter disposition date.																																						
JP42-2018-00361	TR18-0538 142	ABRAHAM, HERNANDEZ	Speeding	12/22/16	01/29/18	11.52	0.87	0.29	-	-	-	13.40	-	1.44	0.58	-	-	1.15	1.15	2	0.03	5.76	0.17	1.56	-	8.64	0.29	0.29	-	0.86	-	-	-	-	-	50.00		
DEL was under assessed, should be \$46.73. Please call Auditor's office for instructions. In addition, please enter disposition date.																																						
JP42-2018-00097	TR17 0733 142	ESPARRA, SERRATO, KENYA B	Safety Seat Child <8	02/23/17	01/05/18	22.89	1.72	0.57	-	-	-	25.26	-	2.86	1.15	-	-	2.29	2.29	2	0.06	11.45	0.34	3.09	-	17.17	0.57	0.57	-	1.72	-	-	-	-	-	96.00		

18-A

Justice of the Peace Homer Jasso  
 Schedule of Adjustments  
 For the Month Ended January 31, 2018

Receipt Number	Case Number	Party	Offense Type	Off Date	Date	CCC	CHS	CHSIP	CO	CONS	CRF	CVC	DEL	DPS	DPSr	FA	IDIR	JCD	JCTF	J5F	LTF	MNF	SCOF	SJFC	SIFS	SO	SOR	STF	TPDC	TPDS	TPWFr	UTC	WARr	WEDr	WFPRA	TOTAL	
Based on the first payment date, TP \$25 should have been assessed. DEL was under assessed, should be \$80.40. Please call Auditor's office for instructions.																																					
JP42 2018 00246	TR16 4443 J42	Luis	Morin Limon, Financial Resp	12/12/16	01/19/18	11.55	0.87	0.29	-	-	-	-	22.88	-	-	0.58	-	-	-	1.15	1.15	2	-	5.77	0.17	1.56	-	1.45	-	-	-	-	-	-	-	-	50.00
DEL was over assessed, should be \$27.30. If approved by the Justice of the Peace, amount should be refunded. If not call Auditor's office for instructions. In addition, please enter disposition date.																																					
JP42 2018 00287	IR17 0515 J42	ISACC JAY	FERNANDEZ, Financial Resp	02/05/17	03/23/18	11.55	0.87	0.29	-	-	-	-	22.87	-	-	1.43	-	-	-	1.16	1.16	2	-	5.78	0.17	1.56	-	-	-	-	-	-	-	-	-	-	50.00
DEL was under assessed, should be \$47.10. Please call Auditor's office for instructions. In addition, please enter disposition date.																																					
JP42 2018 00191	TR16 0805 J42	ENIKA	ZAPATA, No DL (Unl)	02/19/17	01/16/18	14.34	1.08	0.36	-	-	-	-	16.71	-	-	1.80	-	-	-	1.44	1.44	2	0.04	7.19	0.22	1.94	-	-	-	-	-	-	-	-	-	-	50.00
DEL was over assessed, should be \$26.73. Please call Auditor's office for instructions.																																					
JP42 2018 00161	TR17 0492 J42	SAMUEL ISAI	MAR GARCIA, No DL (Unl)	02/11/17	01/11/18	14.34	1.08	0.36	-	-	-	-	16.71	-	-	1.80	-	-	-	1.44	1.44	2	0.04	7.19	0.22	1.94	-	-	-	-	-	-	-	-	-	-	50.00
DEL was over assessed, should be \$26.73. Please call Auditor's office for instructions.																																					
JP42 2018 00188	IR17 1089 J42	TERESA	MARTINEZ, No DL (Unl)	03/10/17	01/31/18	15.66	1.18	0.39	-	-	-	-	15.87	-	-	1.96	-	-	-	1.57	1.57	2	0.04	7.84	0.24	2.12	-	-	-	-	-	-	-	-	-	-	52.00
DEL was under assessed, should be \$47.10. Please call Auditor's office for instructions.																																					
JP42 2018 00077	IR17 1109 J42	JESUS M	BENAVIDES, No DL (Unl)	03/12/17	01/05/18	14.97	1.12	0.37	-	-	-	-	17.40	-	-	1.87	-	-	-	1.50	1.50	2	0.04	7.49	0.23	2.02	-	-	-	-	-	-	-	-	-	-	52.00
DEL was over assessed, should be \$26.73. Please call Auditor's office for instructions.																																					
JP42 2018 00138	TR17 1530 J42	ANA KAREN	GONZALEZ, No DL (Unl)	03/30/17	01/09/18	10.31	0.77	0.26	-	-	-	-	1.55	-	-	1.29	-	-	-	1.03	1.03	2	0.03	5.16	0.14	1.39	-	-	-	-	-	-	-	-	-	-	26.00
DEL was over assessed, should be \$26.73. Please call Auditor's office for instructions.																																					
JP42 2018 00249	TR16 2337 J42	MARTINEZ	GONZALEZ, SYLVIA No DL (Unl)	06/27/16	01/24/18	40.00	3.00	1.00	-	-	-	-	46.50	-	-	5	-	-	-	4.00	4.00	2	0.10	20	0.60	5.40	-	-	-	-	-	-	-	-	-	-	135.60
Based on the first payment date, TP \$25 should have been assessed. DEL was under assessed, should be \$47.70. Please call Auditor's office for instructions.																																					
JP42 2018 00193	IR16 4137 J42	ANTONIO	SANCHEZ, IJUAN No DL (Unl)	12/22/16	01/31/18	28.22	2.12	0.70	-	-	-	-	36.55	-	-	3.53	-	-	-	2.82	2.82	2	0.07	14.11	0.44	3.81	-	-	-	-	-	-	-	-	-	-	100.00
DEL was under assessed, should be \$47.10. Please call Auditor's office for instructions.																																					
JP42 2018 00382	IR17 1204 J42	VANESSA	LIJA, OLGA No DL (Unl)	03/17/17	01/31/18	7.52	0.56	0.19	-	-	-	-	7.62	-	-	0.94	-	-	-	0.75	0.75	2	0.02	3.76	0.11	1.02	-	-	-	-	-	-	-	-	-	-	26.00
Based on first payment date, TP \$25 should have been assessed. DEL was under assessed, should be \$48.30. Please call Auditor's office for instructions. In addition, please enter disposition date.																																					
JP42 2018 00074	IR17 1402 J42	EDUARDO	RODRIGUEZ, No DL (Unl)	03/25/17	01/05/18	7.19	0.54	0.18	-	-	-	-	8.34	-	-	0.90	-	-	-	0.72	0.72	2	0.02	3.59	0.11	0.97	-	-	-	-	-	-	-	-	-	-	26.00
DEL was under assessed, should be \$2.20. Please call Auditor's office for instructions. In addition, please enter disposition date.																																					
JP42 2018 00378	IR16 4002 J42	ANDREW JAY	RIVEHA, Belt No DL (Unl)	11/09/16	01/30/18	11.19	0.84	0.28	-	-	-	-	14.43	-	-	1.40	-	-	-	1.12	1.12	2	-	5.59	0.17	1.51	-	-	-	-	-	-	-	-	-	-	50.00
DEL was under assessed, should be \$46.50. Please call Auditor's office for instructions.																																					
JP42 2018 00170	TR17 1507 J42	SILVINO	LANDA, No DL (Unl)	04/01/17	01/30/18	40.00	3.00	1.00	-	-	-	-	40.50	-	-	5	-	-	-	4.00	4.00	2	0.10	20	0.60	5.40	-	-	-	-	-	-	-	-	-	-	195.50

X8-A1

**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](http://www.co.hidalgo.tx.us/auditor)



February 28, 2018

The Honorable Jason Peña  
Hidalgo County Justice of the Peace Pct. 5, Pl. 1  
708 E. Edinburg Ave, Suite B  
Elsa, Texas 78543

Ref: Review of *Monthly Fines and Fees Report* and Supporting Documentation  
For the month of January 2018

Dear Judge Peña:

We have conducted a limited scope review of the *Monthly Fines and Fees Report (Monthly Report)* and supporting documentation for the month of January 2018 pursuant to Local Government Code §115.002 (a) and (b) and Code of Criminal Procedure Article 103.011. The objectives of the review were to determine if fines, fees, and court costs collected were properly accounted and reported. 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.

**Scope:**

The scope of our review was limited to collections reported by your office on the *Monthly Report* for the month of January 2018. 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.

**Methodology:**

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

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

**HIDALGO COUNTY DISTRICT JUDGES**

LUIS M. SINGLETERRY  
JUDGE, 92<sup>ND</sup> D.C.

RODOLFO DELGADO  
JUDGE, 93<sup>RD</sup> D.C.

J. R. "BOBBY" FLORES  
JUDGE, 139<sup>TH</sup> D.C.

ROSE GUERRA REYNA  
JUDGE, 206<sup>TH</sup> D.C.

JUAN R. PARTIDA  
JUDGE, 275<sup>TH</sup> D.C.

MARIO E. RAMIREZ, JR.  
JUDGE, 332<sup>ND</sup> D.C.

NOE GONZALEZ  
JUDGE, 370<sup>TH</sup> D.C.  
OVERSEER

LETICIA LOPEZ  
JUDGE, 389<sup>TH</sup> D.C.

L. KENO VASQUEZ  
JUDGE, 398<sup>TH</sup> D.C.

ISRAEL RAMON, JR.  
JUDGE, 430<sup>TH</sup> D.C.

RENEE R. BETANCOURT  
JUDGE, 449<sup>TH</sup> D.C.

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

**Conclusion:**

Total collections for the month of January 2018 were \$242.00. Based on the results of our review, we have concluded that fines, fees, and court costs were generally properly accounted and reported; however, the system of internal controls for the accounting and reporting of fines, fees, and court costs requires improvement as noted in the following observation.

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.

**Observation No. 1:**

A copy of the January 2018 Office of Court Administration's "Official Justice of the Peace Monthly Report" (OCA Report) has not been submitted to the County Auditor's Office. According to the Court Coordinator, training on how to generate the OCA Report has not been provided. Assistance from the Information Technology Department has been requested.

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

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

**Recommendation:**

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

Please provide a written management response to the observation noted above by March 7, 2018.

If you have any questions or would like to schedule a meeting to discuss the above noted observation, please contact Edgar Alan Escobedo, Internal Auditor I, at 318-2511 ext. 4655, Yvonne Torres, Revenue Audit Supervisor, at ext. 4642, Letty Chavez, Director of Audit Division, at 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, 12<sup>th</sup> D.C.

RODOLFO DELGADO  
JUDGE, 13<sup>th</sup> D.C.

J. R. "BOBBY" FLORES  
JUDGE, 13<sup>th</sup> D.C.

ROSE GUERRA REYNA  
JUDGE, 20<sup>th</sup> D.C.

JUAN R. PARTIDA  
JUDGE, 27<sup>th</sup> D.C.

MARIO E. RAMIREZ, JR.  
JUDGE, 33<sup>rd</sup> D.C.

NOE GONZALEZ  
JUDGE, 37<sup>th</sup> D.C.  
OVERSEER

LETICIA LOPEZ  
JUDGE, 38<sup>th</sup> D.C.

L. KENO VASQUEZ  
JUDGE, 39<sup>th</sup> D.C.

ISRAEL RAMON, JR.  
JUDGE, 43<sup>rd</sup> D.C.

RENEE R. BETANCOURT  
JUDGE, 44<sup>th</sup> D.C.



**JUSTICE OF THE PEACE  
MONTHLY FINES AND FEES COLLECTED  
FOR THE MONTH OF: January-18**

Judge: JASON PEÑA  
Precinct No. 5 Place No. 1

City: ELSA, TX  
Hidalgo County, Texas

PBC

**Part III. SUMMARY OF COLLECTIONS PAYABLE TO THE COUNTY TREASURER**

Name of Fine, Fee, Court Cost	# Issued/ Filed	Statute Reference	Detail of Amt Collected	GL Acct No	Amt. Collected
<b>FINES:</b>					
County Fines (Local Fine)		LGC 113.004, PC 12.23		1200-351-10-069-000-0-000	\$ -
Texas Parks & Wildlife 85% Fine (State Fine)		TPWC 12.107		1100-207-20-000-012-0-000	-
No Safety Belt 50% Fine (State Fine)		TRC 545.412, 545.413 (j)		1100-207-20-000-028-0-000	-
Gross Weight 50% Fine (State Fine)		TRC Sec 621.506 (g)		1100-207-20-000-013-0-000	-
School District 50% Fines		Educ. Code § 25.093 (d) 1 (A)		1100-207-30-000-010-0-000	-
<b>LOCAL COURT COSTS AND FEES:</b>					
Courthouse Security Adm. Fee (\$3)		C.C.P. Art. 102.017 (b)		1241-341-10-060-001-0-000	-
Courthouse Security Fund JP (\$1)		C.C.P. Art. 102.017		1245-341-10-069-000-0-000	-
Justice Court Technology Fund (\$4)		C.C.P. Art. 102.0173		1242-341-10-060-000-0-000	-
Time Payment - @40% OF \$25.00 (\$10.00)		LGC 133.103 (d)		1100-341-10-060-001-0-000	-
Time Payment - @ 10% of \$25.00 (\$2.50)		LGC 133.103 (e)		1100-341-10-060-002-0-000	-
Administrative Local Transaction Fee (\$2)		C.C.P. Art. 102.072		1100-341-10-060-003-0-000	-
Motor Vehicle Adm. Fee (\$10-\$20) (Classical Fee for Exp. DL, Exp Insp. Cert, Exp Nvr Reg)		TRC Sec 548.605, 521.026, 502.407		1100-341-10-060-004-0-000	-
Special Fees				1100-341-10-069-000-0-000	-
Deferred Disposition		C.C.P. Art. 45.051			-
Administrative Fee - "Drivers Safety Course" (\$10)		C.C.P. Art. 45.051 (f)		1100-341-10-060-009-0-000	-
Support of Judiciary Fund (\$.60)		LGC 133.105		1100-341-10-069-000-0-000	-
Traffic Fee (\$3)		T.R.C. 542.403		1100-341-10-060-011-0-000	-
Child Safety (\$20-\$25)		C.C.P. Art. 102.014 (c)		1100-341-10-060-012-0-000	-
Failure to Appear (\$4)		TRC 706.006/TRC 706.007(d)(2)		1100-341-10-060-012-0-000	-
Scowflaw Fee (\$20)		TRC 502.010(a)		1100-341-10-140-049-0-000	-
Truancy Prevention and Diversion Fund (\$1)		C.C.P. Art. 102.015		1100-341-10-060-013-0-000	-
<b>STATE COURT COSTS AND FEES:</b>					
Criminal Justice Planning Fund C.C.P. (\$5)		C.C.P. Art. 102.051		1100-207-20-000-003-0-000	-
State General Revenue Fund (\$2.50)		C.C.P. Art. 102.015		1100-207-20-000-010-0-000	-
Law Enforcement Education Fund ( \$1, \$1.50, \$3.50)		Govt. Code Sec 415.082		1100-207-20-000-011-0-000	-
Operators and Chauffeurs License Fund (\$75)		T.R.C. 601.192		1100-207-20-000-031-0-000	-
Time Payment - @50% OF \$25.00 (\$12.50)		LGC 133.103 (b)		1100-207-20-000-005-0-000	-
Juvenile Crime and Delinquency Fund ( \$ 25, \$ 50)		C.C.P. Art. 102.075(m)		1100-207-20-000-007-0-000	-
Comprehensive Rehabilitation Fund (\$5)		C.C.P. Art. 102.082		1100-207-20-000-008-0-000	-
Fugitive Apprehension Fund (\$3)		C.C.P. Art. 102.019 (a) 2		1100-207-20-000-009-0-000	-
Consolidated Court Costs Fund (\$17)		CCP 102.075 (a) 3/ LGC 133.102		1100-207-20-000-015-0-000	0.00 -50.00
Compensation Victims Of Crime Fund ( \$3, \$5, \$15, \$35)		C.C.P. Art. 56.55 (2) & (3)		1100-207-20-000-017-0-000	-
Judicial & Court Personnel Training Fund ( \$1, \$2)		Govt. Code Sec. 56.001 (b)		1100-207-20-000-027-0-000	-
Correctional Management Institute of Texas Fund (\$ 50)		CCP Art. 102.075		1100-207-20-000-029-0-000	-
Indigent legal Services Fee-JP (\$6)	2	Govt. Code Sec. 101.141(2) (B)		1100-207-20-000-004-0-000	12.00
State Traffic Fee- Subtitle C (\$30)		TRC Sec 542.4031		1100-207-20-000-035-0-000	-
Jury Service Fee (\$4)		C.C.P. Art. 102.0045		1100-207-20-000-053-0-000	-
Support of Judiciary Fund (\$5.40)		LGC 133.105		1100-207-20-000-054-0-000	-
Birth Certificate Fee (\$1.80)		HSC 191.022(f)		1100-207-20-000-039-0-000	-
Defensive Driving Record Fee (\$12)		C.C.P. Art. 45.0511 (e-1)		1100-207-20-000-057-0-000	-
Indigent Defense Representation Fund		LGC 133.107/GC 102.023		1100-207-20-000-059-0-000	-
Moving Violation Fee (\$0.10)		C.C.P. Art. 102.032/GC		1100-207-20-000-061-0-000	-
Safety Seat Violation Fee (\$0.15)		TRC 545.412 (b-1)		1100-207-20-000-062-0-000	-
Failure to Appear (\$20)		TRC 706.006/TRC 706.007(d)(2)		1100-207-20-000-066-0-000	-
Electronic Filing Fee - Civil (\$10)		GC 101.141/GC 51.851		1100-207-20-000-070-0-000	20.00
Truancy Prevention and Diversion Fund (\$1)	4	C.C.P. Art. 102.015		1100-207-20-000-073-0-000	-
Texas Home Visiting Program Contribution (\$5)		HSC 191.0048/LGC 118.018 (e)		1100-207-20-000-074-0-000	-
Judicial & Court Personnel Training Fund-Civil (\$5)	2	GC 51.971 (a)		1100-207-20-000-076-0-000	10.00
<b>ARREST/WARRANT FEES: STATE</b>					
D.P.S. ( \$3, \$5, \$35, \$50)		C.C.P. Art. 102.011		1100-207-20-000-019-0-000	-
T.A.B.C. ( \$3, \$5, \$35, \$50)				1100-207-20-000-020-0-000	-
P.K.W.L. ( \$3, \$5, \$35, \$50)				1100-207-20-000-021-0-000	-
Texas Comptrollers Criminal Investigators				1100-207-20-000-060-0-000	-
<b>ARREST/WARRANT/SERVICE FEES: COUNTY</b>					
Sheriff Fees:		LGC 118.131		1100-342-10-060-001-0-000	-
Constable Fees:				1100-342-10-291-000-0-000	-
Precinct #1				1100-342-10-292-000-0-000	-
Precinct #2				1100-342-10-293-000-0-000	-
Precinct #3				1100-342-10-294-000-0-000	-
Precinct #4				1100-342-10-295-000-0-000	150.00
Precinct #5				1100-341-10-060-007-0-000	-
District Attorney Fees				1100-342-10-060-002-0-000	-
Tax Assessor Fraud Investigators				1100-342-10-060-003-0-000	-
School District Arrest Fee				1100-342-20-060-001-0-000	-
Fire Marshal Fee					-
<b>Due to Others</b>					
Warrant Fees/Out of County Service Fees DTO: Law Enforcement Agencies		C.C.P. Art. 102.011 (a) 2 (A)		1100-207-30-000-003-0-000	-
Refund - Overpayments				1100-202-00-000-015-0-000	-
Restitution				1100-202-00-000-015-0-000	-
Failure to Appear- OmniBase (\$6)		TRC 706.006/TRC 706.007(d)(2)		1100-202-00-000-019-0-000	-
Delinquent Attorney Fee		C.C.P. Art. 103.0031 (b)		1100-202-00-000-004-0-000	-
Justice Fees (Local Fees)				1100-341-10-060-001-0-000	50.00
Small Claims Court Filing Fee (\$25)		LGC 118.121/118.122	50.00		
Debt Claim Fee (Justice Court Filing Fee) (\$25)		LGC 118.121/118.122			
Landlord & Tenant Eviction Filing Fee (Forecible Entry & Detainer Court) (\$25)		LGC 118.121/118.122			
Transcript Fees (\$10)		LGC 118.121/118.123 (b)			
Abstract Fees (\$5)		LGC 118.121/118.123 (c)			
Writ Filing Fee (\$5)		LGC 118.121/118.123 (d)			
Issuing other Document (\$1 1st pg, .25 for each addtl' pg)		LGC 118.121/118.123 (e)			
Certified Copies of Court Papers (\$2 1st pg, .25 for each addtl' pg)		LGC 118.121			
Probable Cause Tow Hearing Fee (\$20)		LGC 101.141(a)4		1100-341-10-060-001-0-000	-
Birth Certificates (\$22 each \$9.20 local)		HSC 191.0045 (3)(d)		1100-341-10-060-001-0-000	-
Death Certificates (\$20 each, each addtl' \$3)		HSC 191.0045 (3)(d)		1100-341-10-060-008-0-000	-
Preservation of Vital Statistics Fee (\$1 each)		HSC Sec 191.0045 (h)			
Jury Fees (Civil \$22, Criminal \$3)		Rules of Civil Proc., State 504.1(b)(5) CCP 102.004		1100-341-10-060-006-0-000	-

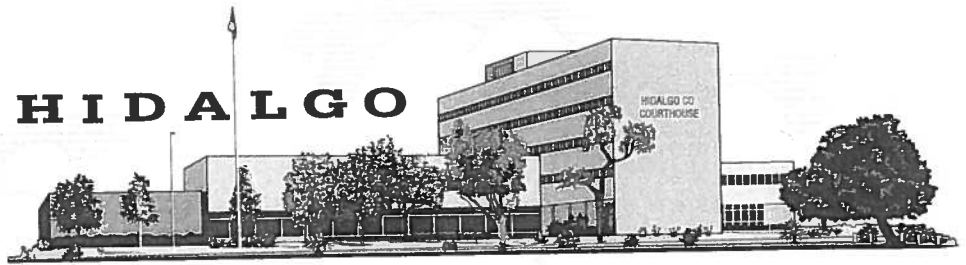
AUDITED BY: THE HIDALGO  
COUNTY AUDITOR'S OFFICE  
DATE: Jan 20, 2018

TOTAL AMOUNT DUE TO THE COUNTY TREASURER: \$ 242.00

47 X2; X1

# COUNTY of HIDALGO

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



EDINBURG, TEXAS 78539

March 9, 2018

The Honorable Lazaro Gallardo  
Hidalgo County Constable Precinct No. 3  
730 N. Breyfogle Ste. B  
Mission, TX 78572

Ref: 2017 Equitable Sharing Agreement and Certification  
For the Year Ended December 31, 2017  
Report No. 2018-13

Dear Constable Gallardo:

We have conducted a limited scope review of the Equitable Sharing Agreement and Certification Report for the year ended December 31, 2017. The objectives of the review were to:

1. Determine if the revenues and expenditures reported on the Annual Certification Report agreed to those recorded in *alio*, the County's financial accounting system; and
2. Determine if expenditures were incurred for law enforcement purposes pursuant to the Department of Justice's Guide to Equitable Sharing for State and Local Law Enforcement Agencies (Justice Guide) and the Department of the Treasury's Guide to Equitable Sharing for Foreign Countries and Federal, State, and Local Law Enforcement Agencies (Treasury Guide).

### Background:

The Equitable Sharing Program is a Department of Justice program designed to enhance cooperation among Federal, state, and local law enforcement agencies through the sharing of proceeds resulting from Federal forfeitures. In order to become eligible, state or local law enforcement agencies must submit the Equitable Sharing Agreement and the Annual Certification Report to the Department of Justice. The submission of these requirements is a prerequisite to the approval of any equitable sharing request. Noncompliance may result in the denial of the agency's sharing request.

The Equitable Sharing Agreement binds its signatories to the statutes and guidelines that regulate the equitable sharing program and certifies that the agency (Constable Precinct 3 Office) will comply with said guidelines and statutes. The Equitable Sharing Agreement stipulates that shared assets shall be used for law enforcement purposes as set forth in the current edition of the Justice Guide and the Treasury Guide. In addition, before the Constable Precinct 3 Office transfers cash, property, or proceeds to other state or local law enforcement agencies, it must first verify with the Department of Justice or the Department of the Treasury, depending on the source of the funds, that the receiving agency is a current and compliant Equitable Sharing Program participant. The Equitable Sharing Agreement also stipulates that the Constable Precinct 3 Office must agree to account separately for Federal equitable sharing funds received from the Department of Justice and the Department of the Treasury. Funds from state and local forfeitures and other sources must not be commingled with Federal equitable sharing funds. Actual signatures of approval are not required to be submitted along with the Equitable Sharing Report;

### HIDALGO COUNTY DISTRICT JUDGES

LUIS M. SINGLETERRY  
JUDGE, 92<sup>ND</sup> D.C.

RODOLFO DELGADO  
JUDGE, 93<sup>RD</sup> D.C.

J. R. "BOBBY" FLORES  
JUDGE, 139<sup>TH</sup> D.C.

ROSE GUERRA REYNA  
JUDGE, 206<sup>TH</sup> D.C.

JUAN R. PARTIDA  
JUDGE, 275<sup>TH</sup> D.C.

MARIO E. RAMIREZ, JR.  
JUDGE, 332<sup>ND</sup> D.C.

NOE GONZALEZ  
JUDGE, 376<sup>TH</sup> D.C.  
OVERSEER

LETICIA LOPEZ  
JUDGE, 389<sup>TH</sup> D.C.

L. KENO VASQUEZ  
JUDGE, 398<sup>TH</sup> D.C.

ISRAEL RAMON, JR.  
JUDGE, 430<sup>TH</sup> D.C.

RENEE R. BETANCOURT  
JUDGE, 449<sup>TH</sup> D.C.

however, the agencies must obtain approval from the governing body. In addition, agencies should establish their own internal policies and procedures for obtaining signatures.

The report is due 60 days after the close of the requesting agency's fiscal year. Submission of the report also applies to any agency that had any unspent previously shared money in a holding account at any time during the fiscal year.

The Justice Fund and Treasury Fund balances for the year ended December 31, 2017 were \$69,546.32 and \$21,982.65, respectively. Expenditures from the Treasury Fund totaled \$608.00 (i.e., law enforcement equipment). Justice Funds were not expensed during the year ended December 31, 2017.

#### Justice Guide

The Justice Guide states that equitably shared funds shall be used by law enforcement agencies for law enforcement purposes only. Equitable shared funds may be used for any permissible agency expenditure and may be used by both sworn and non-sworn law enforcement personnel, except as noted in salaries. The following are examples of permissible expenditures: a.) law enforcement operations and investigations; b) law enforcement training and education; c) law enforcement, public safety, and detention facilities; d) law enforcement equipment; e) joint law enforcement/public safety operations; f) contracting for services; g) law enforcement travel and per diem; h) law enforcement awards and memorials; i) drug and gang education and other awareness programs; j) matching funds; k) transfers to other law enforcement agencies; and l) support of community based programs.

Equitable sharing funds may not be used to pay the salaries and benefits of sworn or non-sworn law enforcement personnel. However, equitable sharing funds may be used to pay salaries and benefits of current law enforcement officers and personnel in the following limited situations: 1) matching federal grants; 2) overtime of officers and investigators; 3) salary of an officer hired to replace an officer assigned to a task force; and 4) specialized programs.

#### Treasury Guide

The Treasury Guide states that equitably shared funds shall be used by law enforcement agencies for law enforcement purposes only. The following are examples of permissible expenditures: a) law enforcement operations and investigations; b) law enforcement training and education; c) law enforcement, public safety, and detention facilities; d) law enforcement equipment; e) joint law enforcement/public safety operations; f) contracting for services; g) law enforcement travel and per diem; h) law enforcement awards and memorials; i) drug and gang education and other awareness programs; j) matching funds; k) transfers to other law enforcement agencies; and l.) salaries in the following limited situations: 1. matching federal grants; 2. overtime of officers, prosecutors, and investigators; 3. salary of an officer hired to replace an officer assigned to a task force; 4. specialized programs; and 5. temporary or contractual appointments that do not exceed one year.

#### Scope and Methodology:

Our scope was limited to a review of the revenues and expenditures reported on Annual Certification Report for the year ended December 31, 2017. Our review was not designated nor intended to be a detailed study of every relevant control system, procedure, or transaction. Accordingly, the opportunities for improvement presented in this letter may not be all-inclusive of areas where improvement could be made.

More specifically, the following procedures were performed:

1. Generated revenue and expenditure reports from *alio* for the Constable Precinct 3 Office Justice and Treasury Funds and compared the reports to the Annual Certification Report to determine whether the revenues and expenditures reported agreed to those recorded in *alio*.
2. Reviewed all expenditures from the Constable Precinct 3 Office Justice and Treasury Funds to determine if the expenditures were incurred for law enforcement purposes pursuant to the Justice Guide and the Treasury Guide.

---

#### HIDALGO COUNTY DISTRICT JUDGES

LUIS M. SINGLETERRY  
JUDGE, 92<sup>ND</sup> D.C.

RODOLFO DELGADO  
JUDGE, 91<sup>ST</sup> D.C.

J. R. "BOBBY" FLORES  
JUDGE, 139<sup>TH</sup> D.C.

ROSE GUERRA REYNA  
JUDGE, 206<sup>TH</sup> D.C.

JUAN R. PARTIDA  
JUDGE, 275<sup>TH</sup> D.C.

MARIO E. RAMIREZ, JR.  
JUDGE, 312<sup>ND</sup> D.C.

NOE GONZALEZ  
JUDGE, 376<sup>TH</sup> D.C.  
OVERSEER

LETICIA LOPEZ  
JUDGE, 389<sup>TH</sup> D.C.

L. KENO VASQUEZ  
JUDGE, 396<sup>TH</sup> D.C.

ISRAEL RAMON, JR.  
JUDGE, 430<sup>TH</sup> D.C.

RENEE R. BETANCOURT  
JUDGE, 449<sup>TH</sup> D.C.

**Conclusion:**

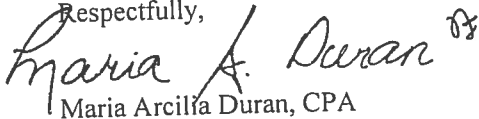
Based on the results of our review, we have determined that the revenues and expenditures reported on the Annual Certification Report for Justice and Treasury Funds agreed to those recorded in *alio*. In addition, all expenditures from the Treasury Fund were incurred for law enforcement purposes pursuant to the Treasury Guide.

**Recommendation:**

Management should continue with the procedures in place to ensure that revenues and expenditures reported on the Annual Certification Report for the Justice and Treasury Funds agree to those recorded in *alio*. In addition, management should continue with the procedures in place to ensure that expenditures are incurred for law enforcement purposes pursuant to the Justice and Treasury Guides.

If you have any questions please contact, Corina Martinez, Internal Auditor I at 318-2511 ext. 4624, Reynaldo Cantu III, Compliance Audit Supervisor, at ext. 4654, Letty Chavez, Director of Audit Division, at ext. 4651, Linda Fong, First Assistant Auditor, at ext. 4668, or me at ext. 4645.

Respectfully,



Maria Arcilfa Duran, CPA  
Hidalgo County Auditor

- cc: The Honorable Ramon Garcia, County Judge  
The Honorable David L. Fuentes, Commissioner Precinct 1  
The Honorable Eduardo Cantu, Commissioner Precinct 2  
The Honorable Jose M. Flores, Commissioner Precinct 3  
The Honorable Joseph Palacios, Commissioner Precinct 4  
Mr. Valde Guerra, County Executive Officer



**HIDALGO COUNTY DISTRICT JUDGES**

LUIS M. SINGLETERRY  
JUDGE, 92<sup>ND</sup> D.C.

RODOLFO DELGADO  
JUDGE, 93<sup>RD</sup> D.C.

J. R. "BOBBY" FLORES  
JUDGE, 138<sup>TH</sup> D.C.

ROSE GUERRA REYNA  
JUDGE, 206<sup>TH</sup> D.C.

JUAN R. PARTIDA  
JUDGE, 275<sup>TH</sup> D.C.

MARIO E. RAMIREZ, JR.  
JUDGE, 332<sup>ND</sup> D.C.

NOE GONZALEZ  
JUDGE, 378<sup>TH</sup> D.C.  
OVERSEER

LETICIA LOPEZ  
JUDGE, 389<sup>TH</sup> D.C.

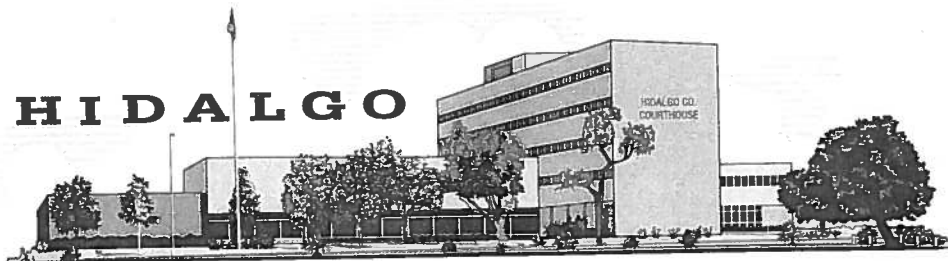
L. KENO VASQUEZ  
JUDGE, 398<sup>TH</sup> D.C.

ISRAEL RAMON, JR.  
JUDGE, 430<sup>TH</sup> D.C.

RENEE R. BETANCOURT  
JUDGE, 448<sup>TH</sup> D.C.

# COUNTY HIDALGO

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



EDINBURG, TEXAS 78539

March 9, 2018

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

Ref: 2017 Equitable Sharing Agreement and Certification  
For the Year Ended December 31, 2017  
Report No. 2018-14

Dear Constable Gaitan:

We have conducted a limited scope review of the Constable Precinct No. 4's Equitable Sharing Agreement and Certification Report for the year ended December 31, 2017. The objectives of the review were to:

1. Determine if the revenues and expenditures reported on the Annual Certification Report agreed to those recorded in *alio*, the County's financial accounting system; and
2. Determine if expenditures were incurred for law enforcement purposes pursuant to the Department of Treasury's Guide to Equitable Sharing for Foreign Countries and Federal, State, and Local Law Enforcement Agencies (Treasury Guide).

### Background:

The Equitable Sharing Program is a Department of the Treasury program designed to enhance cooperation among Federal, state, and local law enforcement agencies through the sharing of proceeds resulting from Federal forfeitures. In order to become eligible, state or local law enforcement agencies must submit the Equitable Sharing Agreement and the Annual Certification Report to the Department of the Treasury. The submission of this report is a prerequisite to the approval of any equitable sharing request. Noncompliance may result in the denial of the agency's sharing request.

The Equitable Sharing Agreement binds its signatories to the statutes and guidelines that regulate the equitable sharing program and certifies that the agency (Constable Precinct No. 4) will comply with said guidelines and statutes. The Equitable Sharing Agreement stipulates that shared assets shall be used for law enforcement purposes as set forth in the current edition of the Treasury Guide. In addition, before the Constable transfers cash, property, or proceeds to other state or local law enforcement agencies, it must first verify with the Department of the Treasury that the receiving agency is a current and compliant Equitable Sharing Program participant. The Equitable Sharing Agreement also stipulates that the Constable must agree to account separately for Federal equitable sharing funds received from the Department of the Treasury. Funds from state and local forfeitures and other sources must not be commingled with Federal equitable sharing funds. Actual signatures of approval are not required to be submitted along with the Equitable Sharing Report; however, the agencies must obtain approval from the governing body. In addition, agencies should establish their own internal policies and procedures for obtaining signatures.

The report is due 60 days after the close of the requesting agency's fiscal year. Submission of the report also applies to any agency that had any unspent previously shared money in a holding account at any time during the fiscal year.

The Treasury Fund balance for the year ended December 31, 2017 was \$47,780.72. Expenditures for the Treasury Fund totaled \$2,829.65 (i.e., law enforcement equipment). Constable Precinct No. 4 does not maintain a Justice Fund.

### HIDALGO COUNTY DISTRICT JUDGES

LUIS M. SINGLETERRY  
JUDGE, 92<sup>ND</sup> D.C.

RODOLFO DELGADO  
JUDGE, 93<sup>RD</sup> D.C.

J. R. "BOBBY" FLORES  
JUDGE, 139<sup>TH</sup> D.C.

ROSE GUERRA REYNA  
JUDGE, 206<sup>TH</sup> D.C.

JUAN R. PARTIDA  
JUDGE, 275<sup>TH</sup> D.C.

MARIO E. RAMIREZ, JR.  
JUDGE, 332<sup>ND</sup> D.C.

NOE GONZALEZ  
JUDGE, 370<sup>TH</sup> D.C.  
OVERSEER

LETICIA LOPEZ  
JUDGE, 389<sup>TH</sup> D.C.

L. KENO FLORES  
JUDGE, 398<sup>TH</sup> D.C.

ISRAEL RAMON, JR.  
JUDGE, 430<sup>TH</sup> D.C.

RENEE R. BETANCOUR  
JUDGE, 449<sup>TH</sup> D.C.

Treasury Guide

The Treasury Guide states that equitably shared funds shall be used by law enforcement agencies for law enforcement purposes only. The following are examples of permissible expenditures: a) law enforcement operations and investigations; b) law enforcement training and education; c) law enforcement, public safety, and detention facilities; d) law enforcement equipment; e) joint law enforcement/public safety operations; f) contracting for services; g) law enforcement travel and per diem; h) law enforcement awards and memorials; i) drug and gang education and other awareness programs; j) matching funds; k) transfers to other law enforcement agencies; and l.) salaries in the following limited situations: 1. matching federal grants; 2. overtime of officers, prosecutors, and investigators; 3. salary of an officer hired to replace an officer assigned to a task force; 4. specialized programs; and 5. temporary or contractual appointments that do not exceed one year.

Scope and Methodology:

Our scope was limited to a review of the revenues and expenditures reported on the Annual Certification Report for the year ended December 31, 2017. Our review was not designed nor intended to be a detailed study of every relevant control system, procedure, or transaction. Accordingly, the opportunities for improvement presented in this letter may not be all-inclusive of areas where improvement could be made.

More specifically, the following procedures were performed:

1. Generated revenue and expenditure reports from *alio* for the Constable's Treasury Fund and compared the reports to the Annual Certification Report to determine whether the revenues and expenditures reported agreed to those recorded in *alio*.
2. Reviewed all expenditures from the Constable's Treasury Fund to determine if the expenditures were incurred for law enforcement purposes pursuant to the Treasury Guide.

Conclusion:

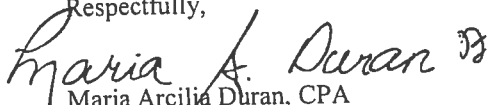
Based on the results of our review, we have determined that the revenues and expenditures reported on the Annual Certification Report for the Treasury Fund agreed to those recorded in *alio*. In addition, all expenditures from the Treasury Fund were incurred for law enforcement purposes pursuant to the Treasury Guide.

Recommendation:

Management should continue with the procedures in place to ensure that revenues and expenditures reported on the Annual Certification Report for the Treasury Fund agree to those recorded in *alio*. In addition, management should continue with the procedures in place to ensure that expenditures are incurred for law enforcement purposes pursuant to the Treasury Guide.

If you have any questions please contact, Corina Martinez, Internal Auditor I at 318-2511 ext. 4624, Reynaldo Cantu III, Compliance Audit Supervisor, at ext. 4654, Letty Chavez, Director of Audit Division, at ext. 4651, Linda Fong, First Assistant Auditor, at ext. 4668, or me at ext. 4645.

Respectfully,

  
Maria Arcilja Duran, CPA  
Hidalgo County Auditor

- cc: The Honorable Ramon Garcia, County Judge  
The Honorable David L. Fuentes, Commissioner Precinct 1  
The Honorable Eduardo Cantu, Commissioner Precinct 2  
The Honorable Jose M. Flores, Commissioner Precinct 3  
The Honorable Joseph Palacios, Commissioner Precinct 4  
Mr. Valde Guerra, County Executive Officer

HIDALGO COUNTY DISTRICT JUDGES

LUIS M. SINGLETERRY  
JUDGE, 92<sup>ND</sup> D.C.

RODOLFO DELGADO  
JUDGE, 93<sup>RD</sup> D.C.

J. R. "BOBBY" FLORES  
JUDGE, 139<sup>TH</sup> D.C.

ROSE GUERRA REYNA  
JUDGE, 206<sup>TH</sup> D.C.

JUAN R. PARTIDA  
JUDGE, 275<sup>TH</sup> D.C.

MARIO E. RAMIREZ, JR.  
JUDGE, 332<sup>ND</sup> D.C.

NOE GONZALEZ  
JUDGE, 370<sup>TH</sup> D.C.  
OVERSEER

LETICIA LOPEZ  
JUDGE, 389<sup>TH</sup> D.C.

L. KEHO VASQUEZ  
JUDGE, 398<sup>TH</sup> D.C.

ISRAEL RAMON, JR.  
JUDGE, 430<sup>TH</sup> D.C.

RENEE R. BETANCOURT  
JUDGE, 449<sup>TH</sup> 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](http://www.co.hidalgo.tx.us/auditor)



EDINBURG, TEXAS 78539

March 8, 2018

Honorable Ricardo Rodriguez Jr., Criminal District Attorney  
Hidalgo County Criminal District Attorney's Office  
100 E. Cano, 2nd Floor  
Edinburg, TX 78541

Ref: HIDTA's 2017 Equitable Sharing Agreement and Certification  
For the Year Ended December 31, 2017  
Report No. 2018-15

Dear Mr. Rodriguez:

We have conducted a limited scope review of the High Intensity Drug Trafficking Area (HIDTA) Equitable Sharing Agreement and Certification Report for the year ended December 31, 2017. The objectives of the review were to:

1. Determine if the revenues and expenditures reported on the Annual Certification Report agreed to those recorded in *alio*, the County's financial accounting system; and
2. Determine if expenditures were incurred for law enforcement purposes pursuant to the Department of Justice's Guide to Equitable Sharing for State and Local Law Enforcement Agencies (Justice Guide) and the Department of the Treasury's Guide to Equitable Sharing for Foreign Countries and Federal, State, and Local Law Enforcement Agencies (Treasury Guide).

### **Background:**

The Equitable Sharing Program is a Department of Justice program designed to enhance cooperation among Federal, state, and local law enforcement agencies through the sharing of proceeds resulting from Federal forfeitures. In order to become eligible, state or local law enforcement agencies must submit the Equitable Sharing Agreement and the Annual Certification Report to the Department of Justice. The submission of this report is a prerequisite to the approval of any equitable sharing request. Noncompliance may result in the denial of the agency's sharing request.

The Equitable Sharing Agreement binds its signatories to the statutes and guidelines that regulate the equitable sharing program and certifies that the agency (HIDTA) will comply with said guidelines and statutes. The Equitable Sharing Agreement stipulates that shared assets shall be used for law enforcement purposes as set forth in the current edition of the Justice Guide and the Treasury Guide. In addition, before HIDTA transfers cash, property, or proceeds to other state or local law enforcement agencies, it must first verify with the Department of Justice or the Department of the Treasury, depending on the source of the funds, that the receiving agency is a current and compliant Equitable Sharing Program participant. The Equitable Sharing Agreement also stipulates that HIDTA must agree to account separately for Federal

---

#### HIDALGO COUNTY DISTRICT JUDGES

LUIS M. SINGLETERRY  
JUDGE, 92<sup>ND</sup> D.C.

RODOLFO DELGADO  
JUDGE, 93<sup>RD</sup> D.C.

J. R. "BOBBY" FLORES  
JUDGE, 139<sup>TH</sup> D.C.

ROSE GUERRA REYNA  
JUDGE, 206<sup>TH</sup> D.C.

JUAN R. PARTIDA  
JUDGE, 275<sup>TH</sup> D.C.

MARIO E. RAMIREZ, JR.  
JUDGE, 332<sup>ND</sup> D.C.

NOE GONZALEZ  
JUDGE, 370<sup>TH</sup> D.C.  
OVERSEER

LETICIA LOPEZ  
JUDGE, 389<sup>TH</sup> D.C.

L. KENO VASQUEZ  
JUDGE, 398<sup>TH</sup> D.C.

ISRAEL RAMON, JR.  
JUDGE, 430<sup>TH</sup> D.C.

RENEE R. BETANCOURT  
JUDGE, 449<sup>TH</sup> D.C.

equitable sharing funds received from the Department of Justice and the Department of the Treasury. Funds from state and local forfeitures and other sources must not be commingled with Federal equitable sharing funds. Actual signatures of approval are not required to be submitted along with the Equitable Sharing Report; however, the agencies must obtain approval from the governing body. In addition, agencies should establish their own internal policies and procedures for obtaining signatures.

The report is due 60 days after the close of the requesting agency's fiscal year. Submission of the report also applies to any agency that had any unspent previously shared money in a holding account at any time during the fiscal year.

HIDTA's Justice Fund and Treasury Fund balances for the year ended December 31, 2017 were \$385,107.81 and \$592,958.96, respectively. Expenditures for HIDTA's Justice Fund and Treasury Fund totaled \$190,835.75 and \$197,530.66, respectively (i.e., law enforcement equipment, law enforcement facilities, training and education, law enforcement investigations, and contracting for services).

#### Justice Guide

The Justice Guide states that equitable sharing funds shall be used by law enforcement agencies for law enforcement purposes only. Equitable sharing funds may be used for any permissible agency expenditure and may be used by both sworn and non-sworn law enforcement personnel, except as noted in salaries. The following are examples of permissible expenditures: a.) law enforcement operations and investigations; b) law enforcement training and education; c) law enforcement, public safety, and detention facilities; d) law enforcement equipment; e) joint law enforcement/public safety operations; f) contracting for services; g) law enforcement travel and per diem; h) law enforcement awards and memorials; i) drug and gang education and other awareness programs; j) matching funds; k) transfers to other law enforcement agencies; and l) support of community based programs.

Equitable sharing funds may not be used to pay the salaries and benefits of sworn or non-sworn law enforcement personnel. However, equitable sharing funds may be used to pay salaries and benefits of current law enforcement officers and personnel in the following limited situations: 1) matching Federal grants; 2) overtime of officers and investigators; 3) salary of an officer hired to replace an officer assigned to a task force; and 4) specialized programs.

#### Treasury Guide

The Treasury Guide states that equitable sharing funds shall be used by law enforcement agencies for law enforcement purposes only. The following are examples of permissible expenditures: a) law enforcement operations and investigations; b) law enforcement training and education; c) law enforcement, public safety, and detention facilities; d) law enforcement equipment; e) joint law enforcement/public safety operations; f) contracting for services; g) law enforcement travel and per diem; h) law enforcement awards and memorials; i) drug and gang education and other awareness programs; j) matching funds; k) transfers to other law enforcement agencies; and l.) salaries in the following limited situations: 1. matching Federal grants; 2. overtime of officers, prosecutors, investigators; 3. salary of an officer hired to replace an officer assigned to a task force; 4. specialized programs; and 5. temporary or contractual appointments that do not exceed one year.

#### Scope and Methodology:

Our scope was limited to a review of the revenues and expenditures reported on the Annual Certification Report for the year ended December 31, 2017. Our review was not designed nor intended to be a detailed study of every relevant control system, procedure, or transaction. Accordingly, the opportunities for improvement presented in this letter may not be all-inclusive of areas where improvement could be made.

---

#### HIDALGO COUNTY DISTRICT JUDGES

LUIS M. SINGLETERRY  
JUDGE, 32<sup>ND</sup> D.C.

RODOLFO DELGADO  
JUDGE, 93<sup>RD</sup> D.C.

J. R. "BOBBY" FLORES  
JUDGE, 139<sup>TH</sup> D.C.

ROSE GUERRA REYNA  
JUDGE, 206<sup>TH</sup> D.C.

JUAN R. PARTIDA  
JUDGE, 275<sup>TH</sup> D.C.

MARIO E. RAMIREZ, JR.  
JUDGE, 332<sup>ND</sup> D.C.

NOE GONZALEZ  
JUDGE, 378<sup>TH</sup> D.C.  
OVERSEER

LETICIA LOPEZ  
JUDGE, 389<sup>TH</sup> D.C.

L. KENO VASQUEZ  
JUDGE, 398<sup>TH</sup> D.C.

ISRAEL RAMON, JR.  
JUDGE, 430<sup>TH</sup> D.C.

RENEE R. BETANCOURT  
JUDGE, 449<sup>TH</sup> D.C.

More specifically, the following procedures were performed:

1. Generated revenue and expenditure reports from *alio* for HIDTA's Justice and Treasury Funds and compared the reports to the Annual Certification Report to determine whether the revenues and expenditures reported agreed to those recorded in *alio*.
2. Reviewed all expenditures from HIDTA's Justice and Treasury Funds to determine if the expenditures were incurred for law enforcement purposes pursuant to the Justice Guide and the Treasury Guide.

**Conclusion:**


Based on the results of our review, we have determined that the revenues and expenditures reported on the Annual Certification Report for the Justice and Treasury Funds agreed to those recorded in *alio*. In addition, all expenditures from the Justice and Treasury Funds were incurred for law enforcement purposes pursuant to the Justice and Treasury Guides.

**Recommendation:**

Management should continue with the procedures in place to ensure that revenues and expenditures reported on the Annual Certification Report for the Justice and Treasury Funds agree to those recorded in *alio*. In addition, management should continue with the procedures in place to ensure that expenditures are incurred for law enforcement purposes pursuant to the Justice and Treasury Guides.

If you have any questions, please call Ricardo Nunez, Internal Auditor II, at 318-2511 ext. 4644, Reynaldo Cantu III, Compliance Audit Supervisor, ext. 4654, Letty Chavez, Director of Audit Division, at ext. 4651, Linda Fong, First Assistant Auditor, at ext. 4668, or me at ext. 4645.

Respectfully,



Maria Arcilia Duran, CPA  
County Auditor

- cc: The Honorable Ramon Garcia, County Judge  
The Honorable David L. Fuentes, Commissioner Precinct 1  
The Honorable Eduardo Cantu, Commissioner Precinct 2  
The Honorable Jose M. Flores, Commissioner Precinct 3  
The Honorable Joseph Palacios, Commissioner Precinct 4  
Mr. Valde Guerra, County Executive Officer

**HIDALGO COUNTY DISTRICT JUDGES**

LUIS M. SINGLETERRY  
JUDGE, 92<sup>ND</sup> D.C.

RODOLFO DELGADO  
JUDGE, 93<sup>RD</sup> D.C.

J. R. "BOBBY" FLORES  
JUDGE, 139<sup>TH</sup> D.C.

ROSE GUERRA REYNA  
JUDGE, 206<sup>TH</sup> D.C.

JUAN R. PARTIDA  
JUDGE, 275<sup>TH</sup> D.C.

MARIO E. RAMIREZ, JR.  
JUDGE, 332<sup>ND</sup> D.C.

NOE GONZALEZ  
JUDGE, 370<sup>TH</sup> D.C.  
OVERSEER

LETICIA LOPEZ  
JUDGE, 389<sup>TH</sup> D.C.

L. KENO VASQUEZ  
JUDGE, 398<sup>TH</sup> D.C.

ISRAEL RAMON, JR.  
JUDGE, 430<sup>TH</sup> D.C.

RENEE R. BETANCOURT  
JUDGE, 449<sup>TH</sup> 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](http://www.co.hidalgo.tx.us/auditor)



EDINBURG, TEXAS 78539

March 8, 2018

Honorable Ricardo Rodriguez, Jr., Criminal District Attorney  
Hidalgo County Criminal District Attorney's Office  
100 E. Cano, 2nd Floor  
Edinburg, TX 78539

Ref: District Attorney's Office 2017 Equitable Sharing Agreement and Certification  
For the Year Ended December 31, 2017  
Report No. 2018-16

Dear Mr. Rodriguez:

We have conducted a limited scope review of the District Attorney's Office Equitable Sharing Agreement and Certification Report for the year ended December 31, 2017. The objectives of the review were to:

1. Determine if the revenues and expenditures reported on the Annual Certification Report agreed to those recorded in *alio*, the County's financial accounting system; and
2. Determine if expenditures were incurred for law enforcement purposes pursuant to the Department of Justice's Guide to Equitable Sharing for State and Local Law Enforcement Agencies (Justice Guide).

### **Background:**

The Equitable Sharing Program is a Department of Justice program designed to enhance cooperation among Federal, state, and local law enforcement agencies through the sharing of proceeds resulting from Federal forfeitures. In order to become eligible, state or local law enforcement agencies must submit the Equitable Sharing Agreement and the Annual Certification Report to the Department of Justice. The submission of this report is a prerequisite to the approval of any equitable sharing request. Noncompliance may result in the denial of the agency's sharing request.

The Equitable Sharing Agreement binds its signatories to the statutes and guidelines that regulate the equitable sharing program and certifies that the agency (District Attorney's Office) will comply with said guidelines and statutes. The Equitable Sharing Agreement stipulates that shared assets shall be used for law enforcement purposes as set forth in the current edition of the Justice Guide. In addition, before the District Attorney's Office transfers cash, property, or proceeds to other state or local law enforcement agencies, it must first verify with the Department of Justice that the receiving agency is a current and compliant Equitable Sharing Program participant. The Equitable Sharing Agreement also stipulates that the District Attorney's Office must agree to account separately for Federal equitable sharing funds received from the Department of Justice. Funds from state and local forfeitures and other sources must not be commingled with Federal equitable sharing funds. Actual signatures of approval are not required to be submitted along with the Equitable Sharing Report; however, the agencies must obtain approval from the governing body. In addition, agencies should establish their own internal policies and procedures for obtaining signatures.

### **HIDALGO COUNTY DISTRICT JUDGES**

LUIS M. SINGLETERRY JUDGE, 92 <sup>ND</sup> D.C.	RODOLFO DELGADO JUDGE, 93 <sup>RD</sup> D.C.	J. R. "BOBBY" FLORES JUDGE, 139 <sup>TH</sup> D.C.	ROSE GUERRA REYNA JUDGE, 206 <sup>TH</sup> D.C.	JUAN R. PARTIDA JUDGE, 275 <sup>TH</sup> D.C.	MARIO E. RAMIREZ, JR. JUDGE, 332 <sup>ND</sup> D.C.	NOE GONZALEZ JUDGE, 370 <sup>TH</sup> D.C. OVERSEER	LETICIA LOPEZ JUDGE, 385 <sup>TH</sup> D.C.	L. KENO FLORES JUDGE, 398 <sup>TH</sup> D.C.	ISRAEL RAMON, JR. JUDGE, 430 <sup>TH</sup> D.C.	RENEE R. BETANCOUR JUDGE, 448 <sup>TH</sup> D.C.
---	---	---	--	--	--	---	--	---	--	---

The report is due 60 days after the close of the requesting agency's fiscal year. Submission of the report also applies to any agency that had any unspent previously shared money in a holding account at any time during the fiscal year.

The District Attorney's Office Justice Fund balance for the year ended December 31, 2017 was \$290,904.90. Expenditures for the District Attorney's Office Justice Fund totaled \$20,546.36 and were incurred for law enforcement equipment. The District Attorney's Office does not maintain a Treasury Fund.

### Justice Guide

The Justice Guide states that equitable sharing funds shall be used by law enforcement agencies for law enforcement purposes only. Equitable sharing funds may be used for any permissible agency expenditure and may be used by both sworn and non-sworn law enforcement personnel, except as noted in salaries. The following are examples of permissible expenditures: a.) law enforcement operations and investigations; b) law enforcement training and education; c) law enforcement, public safety, and detention facilities; d) law enforcement equipment; e) joint law enforcement/public safety operations; f) contracting for services; g) law enforcement travel and per diem; h) law enforcement awards and memorials; i) drug and gang education and other awareness programs; j) matching funds; k) transfers to other law enforcement agencies; and l) support of community based programs.

Equitable sharing funds may not be used to pay the salaries and benefits of sworn or non-sworn law enforcement personnel. However, equitable sharing funds may be used to pay salaries and benefits of current law enforcement officers and personnel in the following limited situations: 1) matching Federal grants; 2) overtime of officers and investigators; 3) salary of an officer hired to replace an officer assigned to a task force; and 4) specialized programs.

### Scope and Methodology:

Our scope was limited to a review of the revenues and expenditures reported on the Annual Certification Report for the year ended December 31, 2017. Our review was not designed nor intended to be a detailed study of every relevant control system, procedure, or transaction. Accordingly, the opportunities for improvement presented in this letter may not be all-inclusive of areas where improvement could be made.

More specifically, the following procedures were performed:

1. Generated revenue and expenditure reports from *alio* for the District Attorney's Office Justice Fund and compared the reports to the Annual Certification Report to determine whether the revenues and expenditures reported agreed to those recorded in *alio*.
2. Reviewed all expenditures from the District Attorney's Office Justice Fund to determine if the expenditures were incurred for law enforcement purposes pursuant to the Justice Guide.

### Conclusion:

Based on the results of our review, we have determined that the revenues and expenditures reported on the Annual Certification Report for the Department of Justice Fund agreed to those recorded in *alio*. In addition, all expenditures from the Department of Justice Fund were incurred for law enforcement purposes pursuant to the Justice Guide.

### Recommendation:

Management should continue with the procedures in place to ensure that revenues and expenditures reported on the Annual Certification Report for the Department of Justice Fund agree to those recorded in *alio*. In addition, management should continue with the procedures in place to ensure that expenditures are incurred for law enforcement purposes pursuant to the Justice Guide.

---

#### HIDALGO COUNTY DISTRICT JUDGES

LUIS M. SINGLETERRY  
JUDGE, 92<sup>ND</sup> D.C.

RODOLFO DELGADO  
JUDGE, 93<sup>RD</sup> D.C.

J. R. "BOBBY" FLORES  
JUDGE, 139<sup>TH</sup> D.C.

ROSE GUERRA REYNA  
JUDGE, 206<sup>TH</sup> D.C.

JUAN R. PARTIDA  
JUDGE, 275<sup>TH</sup> D.C.

MARIO E. RAHIREZ, JR.  
JUDGE, 332<sup>ND</sup> D.C.

NOE GONZALEZ  
JUDGE, 370<sup>TH</sup> D.C.  
OVERSEER

LETICIA LOPEZ  
JUDGE, 389<sup>TH</sup> D.C.

L. KENO VASQUEZ  
JUDGE, 394<sup>TH</sup> D.C.

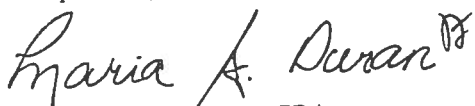
ISRAEL RAMON, JR.  
JUDGE, 430<sup>TH</sup> D.C.

RENEE R. BETANCOURT  
JUDGE, 449<sup>TH</sup> D.C.

The Honorable Ricardo Rodriguez, Jr.  
March 8, 2018  
Page 3 of 3

If you have any questions please contact, Ricardo Nunez, Internal Auditor II at 318-2511 ext. 4644,  
Reynaldo Cantu III, Compliance Audit Supervisor, at ext. 4654, Letty Chavez, Director of Audit Division, at  
ext. 4651, Linda Fong, First Assistant Auditor, at ext. 4668, or me at ext. 4645.

Respectfully,



Maria Arcilia Duran, CPA  
County Auditor

cc: The Honorable Ramon Garcia, County Judge  
The Honorable David L. Fuentes, Commissioner Precinct 1  
The Honorable Eduardo Cantu, Commissioner Precinct 2  
The Honorable Jose M. Flores, Commissioner Precinct 3  
The Honorable Joseph Palacios, Commissioner Precinct 4  
Mr. Valde Guerra, County Executive Officer



**HIDALGO COUNTY DISTRICT JUDGES**

LUIS M. SINGLETERRY  
JUDGE, 92<sup>ND</sup> D.C.

RODOLFO DELGADO  
JUDGE, 93<sup>RD</sup> D.C.

J. R. "BOBBY" FLORES  
JUDGE, 139<sup>TH</sup> D.C.

ROSE GUERRA REYNA  
JUDGE, 206<sup>TH</sup> D.C.

JUAN R. PARTIDA  
JUDGE, 275<sup>TH</sup> D.C.

MARIO E. RAMIREZ, JR.  
JUDGE, 332<sup>ND</sup> D.C.

NOE GONZALEZ  
JUDGE, 370<sup>TH</sup> D.C.  
OVERSEER

LETICIA LOPEZ  
JUDGE, 389<sup>TH</sup> D.C.

L. KENO VASQUEZ  
JUDGE, 398<sup>TH</sup> D.C.

ISRAEL RAMON, JR.  
JUDGE, 430<sup>TH</sup> D.C.

RENEE R. BETANCOURI  
JUDGE, 449<sup>TH</sup> 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](http://www.co.hidalgo.tx.us/auditor)



EDINBURG, TEXAS 78539

March 9, 2018

Honorable J.E. "Eddie" Guerra, Sheriff  
Hidalgo County Sheriff's Office  
711 El Cibolo Rd.  
Edinburg, TX 78539

Ref: 2017 Equitable Sharing Agreement and Certification  
For the Year Ended December 31, 2017  
Report No. 2018-17

Dear Sheriff Guerra:

We have conducted a limited scope review of the Equitable Sharing Agreement and Certification Report for the year ended December 31, 2017. The objectives of the review were to:

1. Determine if the revenues and expenditures reported on the Annual Certification Report agreed to those recorded in *alio*, the County's financial accounting system; and
2. Determine if expenditures were incurred for law enforcement purposes pursuant to the Department of Justice's Guide to Equitable Sharing for State and Local Law Enforcement Agencies (Justice Guide) and the Department of the Treasury's Guide to Equitable Sharing for Foreign Countries and Federal, State, and Local Law Enforcement Agencies (Treasury Guide).

### Background:

The Equitable Sharing Program is a Department of Justice program designed to enhance cooperation among Federal, state, and local law enforcement agencies through the sharing of proceeds resulting from Federal forfeitures. In order to become eligible, state or local law enforcement agencies must submit the Equitable Sharing Agreement and the Annual Certification Report to the Department of Justice. The submission of this report is a prerequisite to the approval of any equitable sharing request. Noncompliance may result in the denial of the agency's sharing request.

The Equitable Sharing Agreement binds its signatories to the statutes and guidelines that regulate the equitable sharing program and certifies that the agency (Sheriff's Office) will comply with said guidelines and statutes. The Equitable Sharing Agreement stipulates that shared assets shall be used for law enforcement purposes as set forth in the current edition of the Justice Guide and the Treasury Guide. In addition, before the Sheriff's Office transfers cash, property, or proceeds to other state or local law enforcement agencies, it must first verify with the Department of Justice or the Department of the Treasury, depending on the source of the funds, that the receiving agency is a current and compliant Equitable Sharing Program participant. The Equitable Sharing Agreement also stipulates that the Sheriff's Office must agree to account separately for Federal equitable sharing funds received from the Department of Justice and the Department of the Treasury. Funds from state and local forfeitures and other sources must not be commingled with Federal equitable sharing funds. Actual signatures of approval are not required to be submitted along with the Equitable Sharing Report; however, the agencies must obtain approval

---

#### HIDALGO COUNTY DISTRICT JUDGES

LUIS M. SINGLETERRY  
JUDGE, 92<sup>ND</sup> D.C.

RODOLFO DELGADO  
JUDGE, 93<sup>RD</sup> D.C.

J. R. "BOBBY" FLORES  
JUDGE, 139<sup>TH</sup> D.C.

ROSE GUERRA REYNA  
JUDGE, 206<sup>TH</sup> D.C.

JUAN R. PARTIDA  
JUDGE, 275<sup>TH</sup> D.C.

MARIO E. RAMIREZ, JR.  
JUDGE, 332<sup>ND</sup> D.C.

NOE GONZALEZ  
JUDGE, 378<sup>TH</sup> D.C.  
OVERSEER

LETICIA LOPEZ  
JUDGE, 389<sup>TH</sup> D.C.

L. KENO VASQUEZ  
JUDGE, 398<sup>TH</sup> D.C.

ISRAEL RAMON, JR.  
JUDGE, 430<sup>TH</sup> D.C.

RENEE R. BETANCOURT  
JUDGE, 449<sup>TH</sup> D.C.

from the governing body. In addition, agencies should establish their own internal policies and procedures for obtaining signatures.

The report is due 60 days after the close of the requesting agency's fiscal year. Submission of the report also applies to any agency that had any unspent previously shared money in a holding account at any time during the fiscal year.

The Justice Fund and Treasury Fund balances for the year ended December 31, 2017 were \$2,442,542.16 and \$322,332.23, respectively. Expenditures from the Justice Fund and Treasury Fund totaled \$150,306.78 and \$96,922.19, respectively (i.e., law enforcement equipment, law enforcement facilities, training and education, travel and per diem, and contracting for services).

#### Justice Guide

The Justice Guide states that equitable sharing funds shall be used by law enforcement agencies for law enforcement purposes only. Equitable sharing funds may be used for any permissible agency expenditure and may be used by both sworn and non-sworn law enforcement personnel, except as noted in salaries. The following are examples of permissible expenditures: a.) law enforcement operations and investigations; b) law enforcement training and education; c) law enforcement, public safety, and detention facilities; d) law enforcement equipment; e) joint law enforcement/public safety operations; f) contracting for services; g) law enforcement travel and per diem; h) law enforcement awards and memorials; i) drug and gang education and other awareness programs; j) matching funds; k) transfers to other law enforcement agencies; and l) support of community based programs.

Equitable sharing funds may not be used to pay the salaries and benefits of sworn or non-sworn law enforcement personnel. However, equitable sharing funds may be used to pay salaries and benefits of current law enforcement officers and personnel in the following limited situations: 1) matching Federal grants; 2) overtime of officers and investigators; 3) salary of an officer hired to replace an officer assigned to a task force; and 4) specialized programs.

#### Treasury Guide

The Treasury Guide states that equitable sharing funds shall be used by law enforcement agencies for law enforcement purposes only. The following are examples of permissible expenditures: a) law enforcement operations and investigations; b) law enforcement training and education; c) law enforcement, public safety, and detention facilities; d) law enforcement equipment; e) joint law enforcement/public safety operations; f) contracting for services; g) law enforcement travel and per diem; h) law enforcement awards and memorials; i) drug and gang education and other awareness programs; j) matching funds; k) transfers to other law enforcement agencies; and l.) salaries in the following limited situations: 1. matching Federal grants; 2. overtime of officers, prosecutors, investigators; 3. salary of an officer hired to replace an officer assigned to a task force; 4. specialized programs; and 5. temporary or contractual appointments that do not exceed one year.

#### Scope and Methodology:

Our scope was limited to a review of the revenues and expenditures reported on the Annual Certification Report for the year ended December 31, 2017. Our review was not designed nor intended to be a detailed study of every relevant control system, procedure, or transaction. Accordingly, the opportunities for improvement presented in this letter may not be all-inclusive of areas where improvement could be made.

More specifically, the following procedures were performed:

1. Generated revenue and expenditure reports from *alio* for the Sheriff's Justice and Treasury Funds and compared the reports to the Annual Certification Report to determine whether the revenues and expenditures reported agreed to those recorded in *alio*.
2. Reviewed all expenditures from the Sheriff's Justice and Treasury Funds to determine if the expenditures were incurred for law enforcement purposes pursuant to the Justice Guide and the Treasury Guide.

---

#### HIDALGO COUNTY DISTRICT JUDGES

LUIS M. SINGLETERRY  
JUDGE, 92<sup>ND</sup> D.C.

RODOLFO DELGADO  
JUDGE, 93<sup>RD</sup> D.C.

J. R. "BOBBY" FLORES  
JUDGE, 138<sup>TH</sup> D.C.

ROSE GUERRA REYNA  
JUDGE, 206<sup>TH</sup> D.C.

JUAN R. PARTIDA  
JUDGE, 275<sup>TH</sup> D.C.

MARIO E. RAMIREZ, JR.  
JUDGE, 332<sup>ND</sup> D.C.

NOE GONZALEZ  
JUDGE, 378<sup>TH</sup> D.C.  
OVERSEER

LETICIA LOPEZ  
JUDGE, 389<sup>TH</sup> D.C.

L. KENO VASQUEZ  
JUDGE, 398<sup>TH</sup> D.C.

ISRAEL RAMON, JR.  
JUDGE, 430<sup>TH</sup> D.C.

RENEE R. BETANCOURT  
JUDGE, 448<sup>TH</sup> D.C.

**Conclusion:**

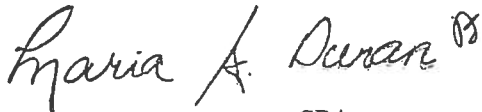
Based on the results of our review, we have determined that the revenues and expenditures reported on the Annual Certification Report for the Justice and Treasury Funds agreed to those recorded in *alio*. In addition, all expenditures from the Justice and Treasury Funds were incurred for law enforcement purposes pursuant to the Justice and Treasury Guides.

**Recommendation:**

Management should continue with the procedures in place to ensure that revenues and expenditures reported on the Annual Certification Report for the Justice and Treasury Funds agree to those recorded in *alio*. In addition, management should continue with the procedures in place to ensure that expenditures are incurred for law enforcement purposes pursuant to the Justice and Treasury Guides.

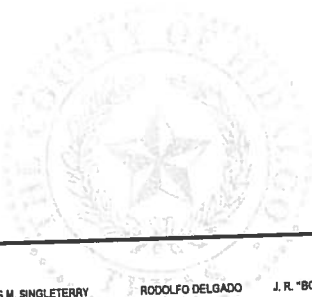
If you have any questions, please call Ricardo Nunez, Internal Auditor II, at 318-2511 ext. 4644, Reynaldo Cantu III, Compliance Audit Supervisor, ext. 4654, Letty Chavez, Director of Audit Division, at ext. 4651, Linda Fong, First Assistant Auditor, at ext. 4668, or me at ext. 4645.

Respectfully,



Maria Arcilia Duran, CPA  
County Auditor

- cc: The Honorable Ramon Garcia, County Judge  
The Honorable David L. Fuentes, Commissioner Precinct 1  
The Honorable Eduardo Cantu, Commissioner Precinct 2  
The Honorable Jose M. Flores, Commissioner Precinct 3  
The Honorable Joseph Palacios, Commissioner Precinct 4  
Mr. Valde Guerra, County Executive Officer



**HIDALGO COUNTY DISTRICT JUDGES**

LUIS M. SINGLETERRY  
JUDGE, 92<sup>ND</sup> D.C.

RODOLFO DELGADO  
JUDGE, 93<sup>RD</sup> D.C.

J. R. "BOBBY" FLORES  
JUDGE, 139<sup>TH</sup> D.C.

ROSE GUERRA REYNA  
JUDGE, 206<sup>TH</sup> D.C.

JUAN R. PARTIDA  
JUDGE, 275<sup>TH</sup> D.C.

MARIO E. RAMIREZ, JR.  
JUDGE, 332<sup>ND</sup> D.C.

NOE GONZALEZ  
JUDGE, 370<sup>TH</sup> D.C.  
OVERSEER

LETICIA LOPEZ  
JUDGE, 389<sup>TH</sup> D.C.

L. KENO VASQUEZ  
JUDGE, 398<sup>TH</sup> D.C.

ISRAEL RAMON, JR.  
JUDGE, 430<sup>TH</sup> D.C.

RENEE R. BETANCOURT  
JUDGE, 449<sup>TH</sup> 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](http://www.co.hidalgo.tx.us/auditor)



EDINBURG, TEXAS 78539

March 12, 2018

The Honorable Pablo Villarreal, Jr., RTA  
Hidalgo County Tax Assessor/Collector  
2804 S. Business Hwy. 281  
Edinburg, Texas 78539

Ref: Review of the January 2018 Delinquent Tax Attorney Payment Request  
Report No. 2018-21

Dear Mr. Villarreal:

We have completed a limited scope review of the January 2018 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 January 31, 2018. 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 January 2018."
- Reviewed the "Hidalgo County Tax Office Prior Collection Report" to determine if the DTA fees were collected at the 15% rate specified in the contract.
- Reviewed the "Hidalgo County Tax Office Prior Collection Report" to determine if the total amount of DTA fees collected agreed to the amount transferred to the Hidalgo County Treasurer's Office.

The results of our review revealed that the payment request was generally accurate and properly authorized. More specifically, the following was noted:

- The payment request was signed and included a certification by the Hidalgo County Tax Assessor/Collector that the "payment represents 15% of the delinquent taxes and penalty and interest collections for the month of January 2018."
- Although DTA fees for 221 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 (213 tax

## HIDALGO COUNTY DISTRICT JUDGES

LUIS M. SINGLETERRY  
JUDGE, 92<sup>ND</sup> D.C.

RODOLFO DELGADO  
JUDGE, 93<sup>RD</sup> D.C.

J. R. "BOBBY" FLORES  
JUDGE, 139<sup>TH</sup> D.C.

ROSE GUERRA REYNA  
JUDGE, 206<sup>TH</sup> D.C.

JUAN R. PARTIDA  
JUDGE, 275<sup>TH</sup> D.C.

MARIO E. RAMÍREZ, JR.  
JUDGE, 332<sup>ND</sup> D.C.

NOE GONZALEZ  
JUDGE, 370<sup>TH</sup> D.C.  
OVERSEER

LETICIA LOPEZ  
JUDGE, 389<sup>TH</sup> D.C.

L. KENO VASQUEZ  
JUDGE, 398<sup>TH</sup> D.C.

ISRAEL RAMON, JR.  
JUDGE, 430<sup>TH</sup> D.C.

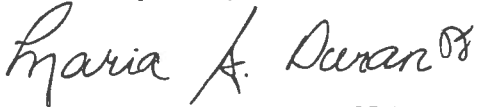
RENEE R. BETANCOURT  
JUDGE, 449<sup>TH</sup> D.C.

accounts) and small amounts collected (8 tax accounts) (see Exhibit A). The small amounts collected on tax accounts resulted in a net shortage of (\$0.04).

We will proceed to process the January 2018 DTA payment request in the amount of \$153,753.37 to LGBS.

If you have any questions, please contact Reynaldo Cantu III, Compliance Audit Supervisor, at 318-2511 ext. 4654, Letty Chavez, Director of Audit Division, at 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, 92<sup>ND</sup> D.C.

RODOLFO DELGADO  
JUDGE, 93<sup>RD</sup> D.C.

J. R. "BOBBY" FLORES  
JUDGE, 139<sup>TH</sup> D.C.

ROSE GUERRA REYNA  
JUDGE, 206<sup>TH</sup> D.C.

JUAN R. PARTIDA  
JUDGE, 275<sup>TH</sup> D.C.

MARIO E. RAMIREZ, JR.  
JUDGE, 332<sup>ND</sup> D.C.

NOE GONZALEZ  
JUDGE, 370<sup>TH</sup> D.C.  
OVERSEER

LETICIA LOPEZ  
JUDGE, 389<sup>TH</sup> D.C.

L. KENO VASQUEZ  
JUDGE, 398<sup>TH</sup> D.C.

ISRAEL RAMON, JR.  
JUDGE, 430<sup>TH</sup> D.C.

RENEE R. BETANCOURT  
JUDGE, 449<sup>TH</sup> D.C.

## Exhibit A

	Tax Unit	Year	Account No.	Levy Paid	Penalty/Interest Paid	Subtotal Paid	Attorney Paid
1	1	2016	T381001000001300	0.46	0.12	0.58	0.08
2	1	2016	L595000001000100	0.36	0.08	0.44	0.06
3	1	2015	I705002000005600	242.71	74.63	317.34	44.05
4	1	2015	L140002000001000	73.12	22.23	95.35	13.16
5	1	2015	S067000000008000	60.14	19.49	79.63	11.37
6	1	2015	C070000114000845	47.72	14.52	62.24	8.59
7	1	2015	H250000062000800	44.29	13.63	57.92	8.04
8	1	2015	V088000000002700	34.96	10.74	45.7	6.34
9	1	2015	M054200000007600	28.79	9.33	38.12	5.44
10	1	2015	R284500000000800	27.14	8.43	35.57	4.96
11	1	2015	S067000000008000	16.13	5.23	21.36	3.05
12	1	2015	W010000017000516	0.22	0.08	0.3	0.04
13	1	2015	L334000000002000	0.12	0.05	0.17	0.03
14	1	2014	T210000240001116	280.39	118.93	399.32	55.52
15	1	2014	L140002000001000	110.4	46.83	157.23	21.86
16	1	2014	I705002000005600	61.08	26.11	87.19	12.19
17	1	2014	V088000000002700	5.3	2.26	7.56	1.06
18	1	2014	P717013049003000	0.71	0.33	1.04	0.15
19	1	2014	S29709700C000106	0.02	0.01	0.03	0.01
20	1	2013	L140002000001000	88.39	48.1	136.49	19.09
21	1	2013	P865002000004400	87.31	41.39	128.7	16.11
22	1	2013	C680001000000500	40.09	19.4	59.49	7.57
23	1	2013	C036000000002500	41.98	19.48	61.46	7.55
24	1	2013	L630601000007900	25.38	12.55	37.93	4.91
25	1	2013	G490000004002000	23.57	10.79	34.36	4.17
26	1	2013	P811300000001600	9.74	4.72	14.46	1.84
27	1	2013	H520003000004300	3.18	1.69	4.87	0.67
28	1	2013	P320002006001200	3.62	1.68	5.3	0.66
29	1	2013	L623500000003100	0.54	0.26	0.8	0.1
30	1	2013	L136500000010900	0.27	0.16	0.43	0.07
31	1	2012	P865002000004400	361.74	214.94	576.68	73.25
32	1	2012	T210000240001116	291.67	193.73	485.4	68.25
33	1	2012	L140002000001000	110.4	73.32	183.72	25.83
34	1	2012	C535001004000800	71.47	41.52	112.99	14.04
35	1	2012	S160000000003989	35.3	23.92	59.22	8.47
36	1	2012	C715002006002400	18.03	10.89	28.92	3.73
37	1	2012	W515003000003200	16.12	9.85	25.97	3.39
38	1	2012	L198000000000800	13.38	7.37	20.75	2.45
39	1	2012	A210000048001001	5.77	3.49	9.26	1.2
40	1	2012	E850000002000500	4.37	2.95	7.32	1.05
41	1	2012	A670000000001800	0.22	0.14	0.36	0.05
42	1	2011	T210000240001116	276.88	217.12	494	69.77
43	1	2011	S016000000005400	54.82	43.91	98.73	14.23
44	1	2011	L630601000007900	51.2	37.57	88.77	11.75
45	1	2011	C875000007000500	50.36	32.11	82.47	9.37
46	1	2011	L630601000007900	28.94	21.25	50.19	6.64
47	1	2011	H265000005003400	20.68	14.9	35.58	4.63

48	1	2011	L140002000001000	15.62	12.25	27.87	3.94
49	1	2011	E330000359001000	13.94	8.88	22.82	2.59
50	1	2011	M355000131001800	6.79	5.45	12.24	1.76
51	1	2011	C665000B11001100	5.17	3.85	9.02	1.21
52	1	2011	W010000030000728	4.09	2.83	6.92	0.86
53	1	2011	M520000076000900	2.55	1.69	4.24	0.5
54	1	2010	P820000000000200	645.9	459.14	1,105.04	118.2
55	1	2010	L644000001000200	432.91	312.05	744.96	81.17
56	1	2010	W010000029001205	378.83	274.33	653.16	71.59
57	1	2010	M690002000004600	332.5	258.52	591.02	70.82
58	1	2010	L140002000001000	100.13	90.53	190.66	27.03
59	1	2010	O210000005000035	108.43	89	197.43	25.21
60	1	2010	I210000000000800	76.3	63.63	139.93	18.19
61	1	2010	M111000000004300	63.41	52.89	116.3	15.12
62	1	2010	L605000000005005	71.15	51.3	122.45	13.34
63	1	2010	S110000002000900	45.84	35.49	81.33	9.69
64	1	2010	C665000B11001100	36.95	31.93	68.88	9.31
65	1	2010	E310000032000100	31.04	22.15	53.19	5.72
66	1	2010	M520000076000900	23.12	18.05	41.17	4.96
67	1	2009	L644000001000200	436.43	366.97	803.4	89.69
68	1	2009	L140002000001000	100.13	102.55	202.68	28.84
69	1	2009	M465700000001300	134.12	108.75	242.87	25.75
70	1	2009	M690002000004600	93.1	83.56	176.66	21.51
71	1	2009	S110000002000900	90.04	80.51	170.55	20.66
72	1	2009	T040000003000100	47.13	39.64	86.77	9.69
73	1	2009	T550004000003300	49.92	39.98	89.9	9.36
74	1	2009	N340000000303513	21.85	20.04	41.89	5.24
75	1	2009	C687000000003300	17.73	16.32	34.05	4.28
76	1	2009	C687000000003300	17.73	16.32	34.05	4.28
77	1	2009	N861301000009900	16.89	16	32.89	4.28
78	1	2009	E400000009000700	17.5	14.13	31.63	3.33
79	1	2009	B190040000004900	13.19	11.21	24.4	2.77
80	1	2009	S725098008002000	9.5	8.76	18.26	2.3
81	1	2009	G080000003001500	2.68	2.71	5.39	0.76
82	1	2009	G400000000002000	1.05	0.94	1.99	0.24
83	1	2009	S10000001002300	0.12	0.12	0.24	0.04
84	1	2009	C687000000003300	-17.73	-16.32	-34.05	-4.28
85	1	2008	M594901000000100	229.48	210.55	440.03	46.82
86	1	2008	L140002000001000	59.41	67.98	127.39	18.18
87	1	2008	M059002000001100	13.86	13.86	27.72	3.34
88	1	2008	R065000009003000	13.33	12.14	25.47	2.68
89	1	2008	N580000004001500	5.94	5.68	11.62	1.32
90	1	2008	L045000122000015	2.35	2.36	4.71	0.57
91	1	2008	N480000004000203	1.42	1.54	2.96	0.4
92	1	2007	M392000005002600	494.49	471.82	966.31	91.23
93	1	2007	L140002000001000	59.41	75.11	134.52	19.25
94	1	2007	S477000000040600	42.74	49.05	91.79	11.6
95	1	2007	N120003000001025	24.21	26.25	50.46	5.88
96	1	2007	T570002000001400	26.05	24.86	50.91	4.81
97	1	2007	L672500000014000	11.39	13.34	24.73	3.21
98	1	2007	T570002000001400	16.93	16.14	33.07	3.12

99	1	2007	W010098056000400	13.04	12.43	25.47	2.41
100	1	2007	B505000015001100	6.84	6.98	13.82	1.47
101	1	2007	T570002000001400	-26.05	-24.86	-50.91	-4.81
102	1	2006	M392000005002600	505.22	542.7	1,047.92	102.31
103	1	2006	L140002000001000	59.41	82.23	141.64	20.32
104	1	2006	B355002000005700	21.92	22.66	44.58	4.04
105	1	2006	L644000001000200	14.3	17.17	31.47	3.71
106	1	2006	A555000000000300	10.3	12.8	23.1	2.87
107	1	2006	B262901000001000	12.12	13.01	25.13	2.45
108	1	2006	L672500000014000	3.12	4.02	7.14	0.94
109	1	2005	L140002000001000	59.41	89.36	148.77	21.39
110	1	2005	B030000026002100	70.72	78.79	149.51	13.05
111	1	2005	F675008000003800	47.82	55.19	103.01	9.68
112	1	2005	A180000052000911	8.78	13.3	22.08	3.2
113	1	2005	C211000000002600	13.86	16	29.86	2.81
114	1	2005	F345000146000800	11.2	12.93	24.13	2.27
115	1	2005	M475000002001600	6.05	7.62	13.67	1.51
116	1	2005	R225001003001900	2.53	3.79	6.32	0.91
117	1	2004	L140002000001000	59.41	96.49	155.9	22.46
118	1	2004	1003800000024422	77.33	98.53	175.86	17.05
119	1	2004	L280000002001200	59.78	83.13	142.91	16.32
120	1	2004	D780000009000600	56	71.35	127.35	12.35
121	1	2004	I200001000009800	39.81	50.7	90.51	8.77
122	1	2004	D780000009000600	37.44	47.55	84.99	8.26
123	1	2004	C705000003000600	37.24	44.47	81.71	6.87
124	1	2004	H365003000001100	23.77	32.73	56.5	6.34
125	1	2004	S237000000001400	20.21	29.06	49.27	5.94
126	1	2004	B030000026002100	28.1	34.69	62.79	5.69
127	1	2004	R420000007000500	13.99	22.2	36.19	5.05
128	1	2004	M015000062000401	12.7	20.01	32.71	4.52
129	1	2004	S110000002002400	13.71	20.2	33.91	4.26
130	1	2004	R065000003000100	9.83	14.73	24.56	3.16
131	1	2004	C750006000012100	15.39	18.18	33.57	2.75
132	1	2004	G160000000003100	4.21	5.35	9.56	0.93
133	1	2004	S004001000000400	3.62	4.6	8.22	0.8
134	1	2003	1003800000024422	130.52	181.97	312.49	31.13
135	1	2003	L140002000001000	44.56	77.73	122.29	17.65
136	1	2003	S237000000001400	41.15	64.09	105.24	12.84
137	1	2003	V300000002001800	29.92	47.4	77.32	9.69
138	1	2003	A180000036000408	43.01	57.38	100.39	9.1
139	1	2003	S395000002000401	27.18	37.88	65.06	6.48
140	1	2003	E405002016000400	11.89	20.76	32.65	4.71
141	1	2003	V382000000006900	12.74	20.9	33.64	4.45
142	1	2003	D780000009000600	17.67	24.57	42.24	4.22
143	1	2003	H032500000000700	10.21	15.71	25.92	3.1
144	1	2003	W230000052000300	8.19	13.46	21.65	2.87
145	1	2003	M550000097001427	7.3	9.31	16.61	1.35
146	1	2003	M550000097001427	7.32	9.29	16.61	1.35
147	1	2003	S244002000003500	3.46	4.56	8.02	0.7
148	1	2003	B496504000032900	1.78	2.99	4.77	0.66
149	1	2003	V300000002001800	1.79	2.85	4.64	0.58

150	1	2003	S430000001001400	0.68	1.06	1.74	0.21
151	1	2003	A180000064001504	0.46	0.72	1.18	0.14
152	1	2002	L140002000001000	44.56	83.08	127.64	18.45
153	1	2002	L007001000007300	48.44	84.95	133.39	17.65
154	1	2002	S237000000001400	41.15	69.03	110.18	13.58
155	1	2002	T094002000000500	21.96	38.66	60.62	8.07
156	1	2002	A180000036000408	28.51	41.46	69.97	6.54
157	1	2002	V382000000007000	14.73	20.54	35.27	2.98
158	1	2002	W230000050001101	13.1	18.26	31.36	2.66
159	1	2002	M515000000004700	5.87	9.36	15.23	1.72
160	1	2002	W010000044001052	7.6	10.9	18.5	1.68
161	1	2002	A180000064001504	4.75	7.72	12.47	1.45
162	1	2002	L115000000005000	3.99	6.78	10.77	1.35
163	1	2002	B190023000001300	5.73	7.77	13.5	1.05
164	1	2002	C690000001000700	3.33	5.04	8.37	0.85
165	1	2002	W230000050001101	0.78	1.09	1.87	0.16
166	1	2002	T094002000000500	-21.96	-38.66	-60.62	-8.07
167	1	2001	G212000000000700	108.26	180.87	289.13	31.5
168	1	2001	W380000438000000	70.5	106.75	177.25	15.55
169	1	2001	E800000121000500	44.18	76.87	121.05	14.32
170	1	2001	M703000000012300	26.9	48.7	75.6	9.52
171	1	2001	L140002000001000	20.93	41.53	62.46	9.04
172	1	2001	K240000000011314	18.38	34.51	52.89	7.06
173	1	2001	G880000010000300	35.03	50.12	85.15	6.41
174	1	2001	S237000000001400	15.74	28.3	44.04	5.48
175	1	2001	S531000002001000	13.53	25.96	39.49	5.44
176	1	2001	S477000000009500	17.88	27.06	44.94	3.94
177	1	2001	M520000085000300	11.31	16.04	27.35	2
178	1	2001	T706000000000200	4.72	7.08	11.8	1.01
179	1	2000	G390000000000400	81.15	161.53	242.68	32.37
180	1	2000	G212000000000700	14.36	25.71	40.07	4.44
181	1	2000	G590001004002100	14.28	21.66	35.94	2.66
182	1	2000	W380000438000000	9.92	16.2	26.12	2.36
183	1	2000	A265500000002800	4.61	9.02	13.63	1.77
184	1	1999	T685000000005800	6.59	12.89	19.48	2.29
185	1	1999	T685000000005800	6.59	12.89	19.48	2.29
186	1	1999	C700000006000500	4.09	6.94	11.03	0.94
187	1	1999	S115000014000461	0.05	0.12	0.17	0.02
188	1	1999	S115000014000461	0.06	0.13	0.19	0.02
189	1	1998	W380000191000003	130.62	242.19	372.81	34.68
190	1	1998	H345003000002000	28	53.6	81.6	8.19
191	1	1998	R026300000001100	13.93	30.34	44.27	5.73
192	1	1998	A530000002000300	6.6	13.15	19.75	2.17
193	1	1998	O330000024001500	3.89	8.08	11.97	1.42
194	1	1997	R285000000000100	130.63	265.71	396.34	40.56
195	1	1997	W380000191000003	129.13	254.93	384.06	36.61
196	1	1997	H345003000002000	31.64	64.35	95.99	9.82
197	1	1996	W380000191000003	72.87	152.6	225.47	21.97
198	1	1996	B010000003000300	12.73	28.52	41.25	4.67
199	1	1996	M368000000004100	5.48	14.05	19.53	2.81
200	1	1996	R26500000000602	5.94	14.04	19.98	2.51

201	1	1996	S690000001000800	1.26	3.16	4.42	0.62
202	1	1995	W380000191000003	106.84	236.57	343.41	34.14
203	1	1995	S595000027000512	23.88	53.33	77.21	7.84
204	1	1995	L045000167000402	8.32	19.58	27.9	3.18
205	1	1995	R065000008003100	5.42	11.79	17.21	1.64
206	1	1995	R065000008003100	5.43	11.79	17.22	1.63
207	1	1994	W380000191000003	99.18	231.5	330.68	33.47
208	1	1994	E810000007000800	11.19	27.67	38.86	4.48
209	1	1994	K240000000005319	8.37	23.02	31.39	4.38
210	1	1994	L670000016000900	9.91	24.52	34.43	3.97
211	1	1994	C120002000002600	8.76	22.04	30.8	3.67
212	1	1994	K240000000005319	-8.37	-23.02	-31.39	-4.38
213	12	1998	H345003000002000	1.22	2.34	3.56	0.36
214	12	1997	H345003000002000	1.53	3.12	4.65	0.48
215	1	1999	W010000023000416	19.71	42.93	62.64	8.81
216	12	1999	W010000023000416	0.49	1.04	1.53	0.21
217	1	2015	L670000004001800	9.99	3.14	13.13	1.84
218	1	2013	H385000000001113	251.42	116.7	368.12	45.26
219	1	2013	H385000000001113	-251.42	-116.7	-368.12	-45.26
220	1	2010	L546000000001500	34.08	26.15	60.23	7.1
221	1	2010	L546000000001500	17.04	13.07	30.11	3.55

# 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](http://www.co.hidalgo.tx.us/auditor)



EDINBURG, TEXAS 78539

February 20, 2018

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. 2017-528

Dear Mr. Villarreal:

We conducted a surprise cash count of the cash held at the Edinburg Motor Vehicle Substation on October 18, 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. 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. 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.

### Conclusion:

Total cash on hand at the time of the cash count was \$414,904.42. Based on the results of our review, we have concluded that total cash on hand did not reconcile to the total receipts issued for the day up to the time of the cash count, change order form (request for change from financial institution via armored company), web agent reports, Edinburg Tax Office approved change fund of \$6,900.00, and the McAllen Tax Office approved change fund of \$6,700.00 (see Observation No. 1). In addition, we noted that the system of internal controls for the collection and safeguarding of cash requires improvement as noted in the following observations.

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.

### Observation No. 1:

Total cash on hand at the time of the cash count exceeded receipts issued by \$109,262.94 due to 234 checks totaling a \$109,293.94 that had not been receipted, a shortage totaling \$38.25 related to internet collections, and an unidentified overage of \$7.25.

---

#### HIDALGO COUNTY DISTRICT JUDGES

LUIS M SINGLETERRY  
JUDGE 92<sup>ND</sup> D C

RODOLFO DELGADO  
JUDGE, 93<sup>RD</sup> D C

J R "BOBBY" FLORES  
JUDGE, 139<sup>TH</sup> D C

ROSE GUERRA REYNA  
JUDGE, 206<sup>TH</sup> D C

JUAN R PARTIDA  
JUDGE, 275<sup>TH</sup> D C

MARIO E. RAMIREZ, JR  
JUDGE, 332<sup>ND</sup> D C

NOE GONZALEZ  
JUDGE, 370<sup>TH</sup> D C  
OVERSEER

LETICIA LOPEZ  
JUDGE, 389<sup>TH</sup> D C

L KENO VASQUEZ  
JUDGE, 398<sup>TH</sup> D C

ISRAEL RAMON, JR  
JUDGE, 430<sup>TH</sup> D C

RENEE R. BETANCOURT  
JUDGE, 449<sup>TH</sup> D C

The County Auditor's Office requires that all payments, including dealer drop-off checks, 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. If a payment discrepancy occurs (i.e., vehicle requiring current inspection, incorrect payment amount, 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. Management must also monitor all overages and shortages to determine if there is a pattern meriting further investigation, modification of collection procedures, retraining of personnel, or disciplinary action.

Failure to ensure that all payments are promptly receipted and deposited may result in the loss or misuse of County funds. In addition, failure to monitor all overages and shortages increases the risk of loss or misuse of County funds.

**Recommendation:**

Management should ensure that all payments are promptly receipted and deposited. In addition, management should monitor all overages and shortages to determine if there is a pattern meriting further investigation, modification of collection procedures, retraining of personnel, or disciplinary action. At a minimum, the procedures noted above should be implemented.

**Observation No. 2:**

We noted that the departments receive via UPS and FedEx checks that were made payable to the order of the Tax Assessor/Collector; however, the lines for the numeric and written amounts are left blank. According to staff, fees for the department's services cannot always be readily determined; therefore, the dealers opt to send a blank check along with the recording documents. According to the mail clerk, once the amount is determined, the cashier writes the numeric and written dollar amounts on the check, the documents are recorded, and a receipt is issued.

The County Auditor's Office requires that prior to accepting a check as payment, the cashier must verify that the numerical and written dollar amounts agree and are for the exact amount due. Checks that are not properly completed should not be accepted.

Failure to ensure that cashiers do not accept checks that are not properly completed may result in the loss or misuse of County funds.

**Recommendation:**

Management should ensure that cashiers do not accept checks that are not properly completed. In addition, management should ensure that a fee schedule is provided to the dealers. The fee schedule should be utilized by the dealers to determine the amount due.

**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 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 during our review that a mail log was not utilized to record payments received through the mail. The mail-in payments are distributed to the cashiers to open once they are able to review and receipt the payment. According to staff, this is done to avoid misplacing the payments between the time one employee opens the mail and the time it is transferred to the cashier to receipt.

---

HIDALGO COUNTY DISTRICT JUDGES

The County Auditor's Office requires that mail-in payments received 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 remittance (e.g., cash or check), and, if applicable, the check number. In addition, 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; therefore, the County Auditor's Office requires that mail-in payments be open by an employee who is not responsible for receipting or maintaining accounting records.

Failure to ensure that a mail log is used to record payments and the mail is opened by an employee who is not responsible for receipting or maintaining accounting records may result in the loss or misuse of County funds.

**Recommendation:**

Management should ensure that a mail log is used to record payments and the mail is opened by an employee who is not responsible for receipting or maintaining accounting records.

**Observation No. 5:**

We noted that a check received over the counter was post-dated. In addition, one check was not restrictively endorsed "For Deposit Only."

The County Auditor's Office requires that prior to accepting an over the counter check as payment, the cashier must verify that the date on the check is the date payment is presented. Stale-dated or post-dated checks may not be accepted. In addition, all checks received must be immediately restrictively endorsed "For Deposit Only."

Immediately limiting the negotiability of checks ensures that checks received can only be deposited into the County's bank account. Failure to ensure that the date on the check is the date of payment and all checks received are endorsed "For Deposit Only" may result in the loss or misuse of County funds.

**Observation No. 6:**

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 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 March 2, 2018.

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 March 2, 2018. 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;
- c. A complete start to finish description of the following:


---

**HIDALGO COUNTY DISTRICT JUDGES**

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, Letty Chavez, Director of Audit Division, at ext. 4651, Linda Fong, First Assistant Auditor, at ext. 4668, or me at ext. 4645.

Respectfully,

  
Maria Arcelia Duran, CPA  
County Auditor

cc: Valde Guerra, County Executive Officer  
Santos Castilleja, Motor Vehicle Division Manager

---

**HIDALGO COUNTY DISTRICT JUDGES**

LUIS M SINGLETERRY  
JUDGE, 92<sup>ND</sup> D.C.

RODOLFO DELGADO  
JUDGE, 93<sup>RD</sup> D.C.

J. R. "BOBBY" FLORES  
JUDGE, 138<sup>TH</sup> D.C.

ROSE GUERRA REYNA  
JUDGE, 206<sup>TH</sup> D.C.

JUAN R. PARTIDA  
JUDGE, 275<sup>TH</sup> D.C.

MARIO E. RAMIREZ, JR.  
JUDGE, 332<sup>ND</sup> D.C.

NOE GONZALEZ  
JUDGE, 370<sup>TH</sup> D.C.  
OVERSEER

LETICIA LOPEZ  
JUDGE, 389<sup>TH</sup> D.C.

L. KENO YASQUEZ  
JUDGE, 398<sup>TH</sup> D.C.

ISRAEL RAMON JR.  
JUDGE, 430<sup>TH</sup> D.C.

RENEE R. BETANCOURT  
JUDGE, 449<sup>TH</sup> 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](http://www.co.hidalgo.tx.us/auditor)



EDINBURG, TEXAS 78539

February 20, 2018

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

Re: Cash Count  
Report No. 2017-567

Dear Ms. Garcia:

We conducted a surprise cash count of the cash held at the County Treasurer's Office on December 19, 2017 pursuant to Local Government Code §115.0035. The objective of the cash count was to determine whether total cash on hand reconciled to the total receipts issued for the day up to the time of the cash count and the approved change fund.

### Scope:

The scope of our review was limited to a count of the cash on hand as of the time of the cash count. 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. 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.

### Conclusion:

Cash on hand at the time of the cash count, including credit memos, totaled \$3,339,520.37. Based on the results of our review, we have concluded that total cash on hand did not reconcile to the total receipts issued for the day up to the time of the cash count and the approved change fund of \$50.00. Cash on hand was \$21,208.74 over the total receipts issued (see Observation No. 1). In addition, we noted that the system of internal controls for the collection and safeguarding of cash requires improvement as noted in the following observations.

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.

### Observation No. 1:

Total cash on hand at the time of the cash count exceeded receipts issued by \$21,208.74 due to 18 credit memos (deposits made by the department to the General Fund bank account) totaling \$21,333.74 and a shortage of \$125.00 due to a payment receipted twice. According to staff, over the counter collections received from departments and over the counter receipts are not always immediately receipted due to the amount of workload received through credit memos. To help alleviate the workload and promptly receipt collections received from departments, an additional cashier was recently added to their cashiering staff. Furthermore, the County Treasurer staff receipted the 18 credit memos on December 19, 2017 and December 28, 2017.

---

#### HIDALGO COUNTY DISTRICT JUDGES

LUIS M. SINGLETERY  
JUDGE, 92<sup>ND</sup> D.C.

RODOLFO DELGADO  
JUDGE, 93<sup>RD</sup> D.C.

J. R. "BOBBY" FLORES  
JUDGE, 139<sup>TH</sup> D.C.

ROSE GUERRA REYNA  
JUDGE, 206<sup>TH</sup> D.C.

JUAN R. PARTIDA  
JUDGE, 275<sup>TH</sup> D.C.

MARIO E. RAMIREZ, JR.  
JUDGE, 322<sup>ND</sup> D.C.

NOE GONZALEZ  
JUDGE, 370<sup>TH</sup> D.C.  
OVERSEER

LETICIA LOPEZ  
JUDGE, 389<sup>TH</sup> D.C.

L. KENO VASQUEZ  
JUDGE, 396<sup>TH</sup> D.C.

ISRAEL RAMON, JR.  
JUDGE, 430<sup>TH</sup> D.C.

RENEE R. BETANCOURT  
JUDGE, 449<sup>TH</sup> D.C.

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

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

**Recommendation:**

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

**Observation No. 2:**

A notice stating "Gifts, gratuities, and/or tips will not be accepted" was not posted in a conspicuous location for the public's view. According to the Chief Deputy, management has been informed but no notice has been posted.

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

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

**Recommendation:**

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

**Observation No. 3:**

We noted that the signature of the person responsible for verifying that an official County receipt was issued for each mail-in payment was not noted on the mail log. According to the Chief Deputy, the County Treasurer's Office is in the process of implementing this procedure.

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

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

**Recommendation:**

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

**Observation No. 4:**

We noted that all County Treasurer employees have access to the storage room used to safeguard unissued checks and employee payroll files during working hours. At the end of the day, the storage room is locked by the Financial Data Specialist. According to the Chief Deputy, the office is currently attempting to obtain a printer with a locked drawer and/or restrict access to the storage room by utilizing a badge security lock.

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

---

**HIDALGO COUNTY DISTRICT JUDGES**

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

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

**Recommendation:**

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

**Observation No. 5:**

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

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

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

Segregation of duties is a basic, key internal control in any organization. Segregation of duties prevents one individual from performing a transaction from beginning to end. In addition, it provides an individual with the opportunity to catch an error before a transaction is fully executed. Duties that should be segregated include: custody of assets, recording transactions, and authorization. The individual responsible for opening and listing mail, balancing copies of receipts against the cash drawer, and preparing bank deposits should be different from the individual responsible for the accounting of the numerical sequence of receipts, reconciling bank statements, and preparing reports of cash received. In addition, the individuals previously noted should be different from the individual responsible for comparing listed mail receipts to recorded cash receipts and verifying that voided original receipts are kept and reviewed.

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

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

**Recommendation:**

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

**Observation No. 6:**

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

---

**HIDALGO COUNTY DISTRICT JUDGES**

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

**Recommendation:**

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

**Observation No. 7:**

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

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

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

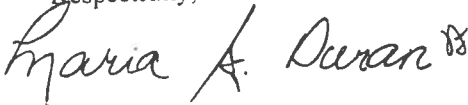
**Recommendation:**

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

Please provide written management responses to the observations noted above by March 2, 2018.

We would like to express our sincere appreciation to you and your staff for the courtesy, cooperation, and assistance provided to us during the cash count. If you have any questions or would like to schedule a meeting to discuss this cash count, please contact Gricelda Quintero, Internal Auditor II, at (956) 318-2511, ext. 4643, Yvonne Torres, Revenue Audit Supervisor, at ext. 4642, Letty Chavez, Director of Audit Division, at 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  
Fred Zamarripa, Chief Deputy

**HIDALGO COUNTY DISTRICT JUDGES**

LUIS M. SINGLETERRY  
JUDGE, 92<sup>ND</sup> D.C.

RODOLFO DELGADO  
JUDGE, 93<sup>RD</sup> D.C.

J. R. "BOBBY" FLORES  
JUDGE, 139<sup>TH</sup> D.C.

ROSE GUERRAREYNA  
JUDGE, 206<sup>TH</sup> D.C.

JUAN R. PARTIDA  
JUDGE, 275<sup>TH</sup> D.C.

MARIO E. RAMIREZ, JR.  
JUDGE, 332<sup>ND</sup> D.C.

NOE GONZALEZ  
JUDGE, 370<sup>TH</sup> D.C.  
OVERSEER

LETICIA LOPEZ  
JUDGE, 385<sup>TH</sup> D.C.

L. KENO VASQUEZ  
JUDGE, 398<sup>TH</sup> D.C.

ISRAEL RAMON, JR.  
JUDGE, 430<sup>TH</sup> D.C.

RENEE R. BETANCOURT  
JUDGE, 449<sup>TH</sup> D.C.