



# **HIDALGO COUNTY SHERIFF'S OFFICE**

**SHERIFF J.E. "EDDIE" GUERRA**

April 24, 2018

Valde Guerra, County Executive Officer  
Commissioners Court Executive Office  
2818 S. Business Highway 281  
Edinburg, TX 78589

Re: Hidalgo County Jail Inmate Trust Account

Dear Mr. Guerra:

The "Hidalgo County Jail Inmate Trust" ("Inmate Trust") bank account is maintained by the Sheriff's Office for the purpose of establishing accounts in the name of each inmate booked in at the Adult Detention Facility. All money remains in the custody of the Sheriff's Office where it's deposited to this account that serves as a depository for all inmates personal funds.

As of April 24, 2018, the "Inmate Trust" account has an accounts receivable balance of \$767.85 consisting of overpayments ranging from \$0.17 to \$100.00, including some caused by a calculation glitch in the legacy jail management software AbleTerm made between February 22, 2001 and September 5, 2014. We previously sought payment from the inmates that received an overpayment in an attempt to reduce the accounts receivable balance. With the exception of one inmate that did submit a payment in the amount of \$10.00, we were unsuccessful in obtaining payment from the remaining inmates. Please see supporting documentation: sample letter sent requesting payment, mail/call log and copies of envelopes returned undeliverable, to support our claim.

Pursuant to Local Government Code §157.903, we are requesting approval of indemnification in the amount of \$767.85 for the overpayments made to the 27 individual inmate accounts mentioned above. Please see the list attached containing these 27 individual inmate account balances and their relevant balances.

Should you have any questions or require additional information, you may call Pedro L. Ramirez at (956) 393-6151 or via email at [pedro.ramirez@hidalgo.org](mailto:pedro.ramirez@hidalgo.org).

Sincerely,



J.E. "Eddie" Guerra  
Hidalgo County Sheriff

Enclosure

LAST NAME	FIRST NAME	ADDRESS	CITY	STATE	ZIP CODE	SO#	DATE	AMOUNT	LETTER MAILED	RETURNED UNDELIVERABLE	CONTACTED HC/SO?	COMMENTS
1	MARTINEZ	OMAR SALDANA	PROGRESO	TX	78579	L-090-03	4/30/2004		Yes	No	Yes	
2	PEREZ	CEGAR DELANGEL	EDINBURG	TX	78539	B-181-01	2/22/2001	\$ 2.45	Yes	Yes		PAID \$10 Using Money Order
3	GUEVARA	FRANCISCO FERNANDO	PHARR	TX	78577	E-931-01	6/11/2001	\$ 25.51	Yes	Yes		Letter Returned Undeliverable
4	BERNAL	ALEJANDRO, JR	ALAMO	TX	78516	H-154-01	12/19/2001	\$ 0.98	Yes			
5	CONTRERAS	EDUARDO OLGUIN	EDCOUCH	TX	78538	B-399-02	4/18/2002	\$ 78.66	Yes	Yes		Letter Returned Undeliverable
6	VASQUEZ	JOAQUIN, JR	DONNA	TX	78537	C-1307-00	4/12/2004	\$ 0.17	Yes			
7	AMAYA	JOEL ALBERTO RAMOS	ELSA	TX	78543	D-021-04	7/7/2004	\$ 35.00	Yes	Yes		Letter Returned Undeliverable
8	CERVANTES	CARLOS RODRIGUEZ	DONNA	TX	78537	G-1365-04	8/3/2004	\$ 30.00	Yes			
9	MARTINEZ	RAMIRO RODRIGUEZ	ALAMO	TX	78516	F-256-05	8/2/2005	\$ 20.00	Yes			
10	CALDERON	JESSIE CORTEZ	SIoux CITY	IA	51104	G-610-06	7/14/2006	\$ 30.70	Yes			
11	GARZA	DAVID	WESLACO	TX	78599	H-1554-06	9/17/2006	\$ 15.00	Yes			
12	ARANGUREN	JEREMY	AUSTIN	TX	78728	H-2014-06	10/5/2006	\$ 2.21	Yes			
13	NUNEZ	ROGELIO GARZA	MISSION	TX	78572	C-225-07	3/14/2007	\$ 2.00	Yes	Yes		Letter Returned Undeliverable
14	MARTINEZ	GREGORIO	MISSION	TX	78572	L-673-07	1/8/2008	\$ 40.00	Yes			
15	DE LEON	JUAN RAMON WITRON	MISSION	TX	78572	H-732-08	8/22/2008	\$ 48.79	Yes	Yes		Letter Returned Undeliverable
16	GUERRERO	MARTIN ALEMAN	MISSION	TX	78573	E-1481-09	6/9/2009	\$ 22.80	Yes			
17	CARIC	MISLAV FRANCISCO, Jr	MCALLEN	TX	78574	E-1371-10	8/2/2010	\$ 83.99	Yes			
18	NEWCOMBE	TIMOTHY HALL	MISSION	TX	78504	F-690-10	9/2/2010	\$ 100.00	Yes			
19	ESPARZA	LIBRADO ALFARO	MCALLEN	TX	78501	F-555-10	9/6/2010	\$ 50.00	Yes			
20	REYNA	JUAN SANTIAGO	MISSION	TX	78501	F-1228-08	9/9/2010	\$ 40.00	Yes	Yes		Letter Returned Undeliverable
21	ALMAGUER	MARIA ADALBERTA	MCALLEN	TX	78504	G-966-10	10/19/2010	\$ 2.79	Yes	Yes		Letter Returned Undeliverable
22	GARCIA	ERIC CHRISTOPHER	MCALLEN	TX	78504	G-966-10	10/19/2010	\$ 2.00	Yes	Yes		Letter Returned Undeliverable
23	INFANTE	EDGAR DANIEL	ALAMO	TX	78516	G-931-13	7/25/2013	\$ 2.00	Yes			
24	BARRIENTOS	ALEJANDRO	MISSION	TX	78572	I-051-14	9/5/2014	\$ 2.04	Yes	Yes		Letter Returned Undeliverable
25	RAMON	JULIAN ANDREW	WESLACO	TX	78596	J-326-16	10/9/2016	\$ 5.00	Yes			
26	LOPEZ	ALAN ORTIZ	ELSA	TX	78543	I-376-17	2/6/2018	\$ 58.94	Yes			
27	CONTRERAS	SERGIO	UNKNOW			K-1603-17	4/11/2018	\$ 8.82	No			
28	COUNTERFEIT \$10 BILL IN DEPOSIT. COULD NOT TRACE TO SPECIFIC INMATE. BANK REDUCED DEPOSIT							\$ 10.00	N/A			
								\$ 767.85				

Sec. 157.903. AUTHORITY TO INDEMNIFY ELECTED AND APPOINTED COUNTY OFFICERS. The commissioners court of a county by order may provide for the indemnification of an elected or appointed county officer against personal liability for the loss of county funds, or loss of or damage to personal property, incurred by the officer in the performance of official duties if the loss was not the result of the officer's negligence or criminal action.

Added by Acts 1989, 71st Leg., ch. 253, Sec. 1, eff. Aug. 28, 1989.



OFFICIAL BUSINESS  
AFTER 5 DAYS RETURN TO:  
J.E. "EDDIE" GUERRA, SHERIFF  
HIDALGO COUNTY SHERIFF'S OFFICE  
P.O. BOX 1228  
EDINBURG, TEXAS 78540

Financial Services  
Division  
HIDALGO COUNTY SHERIFF'S DEPARTMENT  
EDINBURG, TEXAS

*AK*

MARIA ADALBERTA ALMAGUER  
1812 N. 4TH ST.  
MCALLEN, TX 78

NIXIE 782 DE 1260 0009/29/17

RETURN TO SENDER  
ATTEMPTED - NOT KNOWN  
UNABLE TO FORWARD

BC: 78540122828 \*2093-02244-29-22

ANK

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Presort  
First Class Mail  
CombasPrice



U.S. POSTAGE >>> PITNEY BOWES  
ZIP 78539 \$ 000.37<sup>3</sup>  
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0001402764 SEP 26 2017

*Wrong  
address*



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HIDALGO COUNTY SHERIFF'S OFFICE  
P.O. BOX 1228  
EDINBURG, TEXAS 78540

Financial Services  
Division

JOEL ALBERTO RAMOS AMAYA  
17803 N DIANA DRIVE  
ELSA, TX 78543

NIXIE 782 DE 1 0009/28/17

RETURN TO SENDER  
NO MAIL RECEIPTABLE  
UNABLE TO FORWARD

BC: 78540122828 \*1410-04523-26-37

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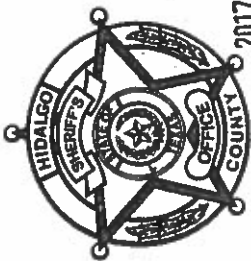
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HIDALGO COUNTY  
SHERIFF'S DEPARTMENT  
EDINBURG, TEXAS



Financial Services  
Division

OFFICIAL BUSINESS  
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J.E. "EDDIE" GUERRA, SHERIFF  
HIDALGO COUNTY SHERIFF'S OFFICE

P.O. BOX 1228

EDINBURG, TEXAS 78540

OCT 2 AM 12 06

HIDALGO COUNTY

SHERIFF'S DEPARTMENT

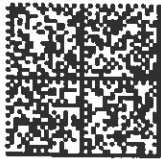
EDINBURG, TEXAS

*ASU*

ALEJANDRO BARRIENTOS  
1280 ADAMS  
MISSION, TX 78572

7857278572 VAC

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First Class Mail  
ComBasPrice



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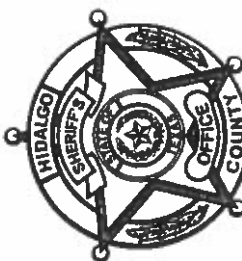
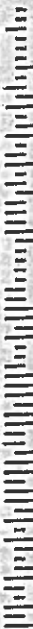


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RETURN TO SENDER  
VACANT  
UNABLE TO FORWARD

BC: 78540122828 \*1410-04522-26-37



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Division

OFFICIAL BUSINESS  
AFTER 5 DAYS RETURN TO:

J.E. "EDDIE" GUERRA, SHERIFF  
HIDALGO COUNTY SHERIFF'S OFFICE

P.O. BOX 1228

EDINBURG, TEXAS 78540

2017 OCT 2 AM 12 06

HIDALGO COUNTY

SHERIFF'S DEPARTMENT

EDINBURG, TEXAS

EDUARDO OLGUIN CONTRERAS

604 CRENSHAW

EDCOUCH, TX 78

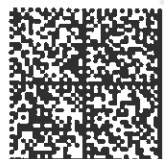
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J.E. "EDDIE" GUERRA, SHERIFF  
HIDALGO COUNTY SHERIFF'S OFFICE  
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HIDALGO COUNTY  
SHERIFF'S DEPARTMENT  
EDINBURG, TEXAS

JUAN RAMON WITRON DE LEON  
RT 7 BOX 7114  
MISSION, TX 785

MISSION, TX 785

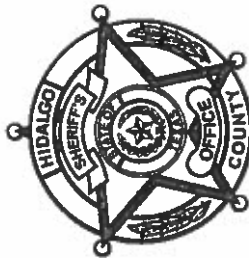
NIXIE

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RETURN TO SENDER  
NOT DELIVERABLE AS ADDRESSED  
UNABLE TO FORWARD  
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HIDALGO COUNTY SHERIFF'S OFFICE  
P.O. BOX 1228  
EDINBURG, TEXAS 78540

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HIDALGO COUNTY  
SHERIFF'S DEPARTMENT  
EDINBURG, TEXAS

ROGELIO GARZA NUNEZ  
RT 27 BOX 579  
MISSION, TX 78572

NIXIE

782 DE 1

0009/29/17

RETURN TO SENDER  
NOT DELIVERABLE AS ADDRESSED  
UNABLE TO FORWARD  
BC: 78540122828 \*1410-04533-26-37

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Division

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HIDALGO COUNTY SHERIFF'S OFFICE  
P.O. BOX 1228  
EDINBURG, TEXAS 78540

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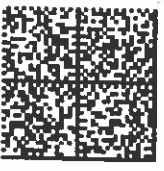
HIDALGO COUNTY  
SHERIFF'S DEPARTMENT  
EDINBURG, TEXAS

CESAR DELANGEL PEREZ  
RT 10 BOX 900, LOT 155  
EDINBURG, TX 78

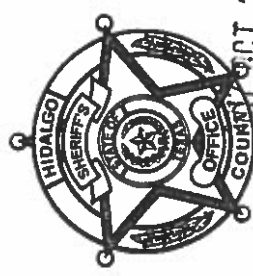
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NSS  
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NO SUCH STREET  
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Presort  
ComBase Price



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Division

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J.E. "EDDIE" GUERRA, SHERIFF  
HIDALGO COUNTY SHERIFF'S OFFICE  
P.O. BOX 1228  
EDINBURG, TEXAS 78540

2017 OCT 23 PM 1 01

HIDALGO COUNTY  
SHERIFF'S DEPARTMENT  
EDINBURG, TEXAS

ERIC CHRISTOPHER GARCIA  
10505 NORTH 10TH  
MCALLEN, TX 78

78540122828  
ANK  
1228

782 FE 1260 0010/20/17  
RETURN TO SENDER  
ATTEMPTED - NOT KNOWN  
UNABLE TO FORWARD  
BC: 78540122828 \*2093-01482-20-20

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ZIP 78539 \$ 000.37  
02 1W  
0001402764 SEP 26 2017



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Presort  
ComBase Price

# 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

November 17, 2017

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

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

Dear Sheriff Guerra:

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

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

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

### Observation No. 1:

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

### Recommendation:

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

### Observation No. 2:

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

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

### HIDALGO COUNTY DISTRICT JUDGES

LUIS M. SINGLETERRY JUDGE, 92 <sup>ND</sup> D.C.	RODOLFO DELGADO JUDGE, 83 <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, 375 <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, 345 <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.
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**Recommendation:**

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

**Observation No. 3:**

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

**Recommendation:**

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

**Observation No. 4:**

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

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

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

**Recommendation:**

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

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

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

Respectfully,

  
Ray Eufrazio, CPA  
Hidalgo County Auditor

Enclosure

Cc: Valde Guerra, County Executive Officer

**HIDALGO COUNTY DISTRICT JUDGES**

LUIS M. SHOLETERRY JUDGE, 12 <sup>th</sup> D.C.	RODOLFO DELGADO JUDGE, 15 <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.
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