

# 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**

May 8, 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. Jason Pena, Justice of the Peace Pct. 5 Pl. 1	\$ 242.00	January 2018 Monthly Report
The Hon. Jason Pena, Justice of the Peace Pct. 5 Pl. 1	\$ 801.00	February 2018 Monthly Report
The Hon. Jason Pena, Justice of the Peace Pct. 5 Pl. 1	\$ 1,934.10	March 2018 Monthly Report
The Hon. Celestino Avila Jr. Constable Precinct No. 1	\$ 1,550.00	February 2018 Monthly Report
The Hon. Martin Cantu, Constable Precinct No. 2	\$ 9,558.90	February 2018 Monthly Report
The Hon. Lazaro Gallardo Jr, Constable Precinct No. 3	\$ 11,576.50	February 2018 Monthly Report
The Hon. Arturo Guajardo, Jr. Hidalgo County Clerk	\$ 490,017.00	March 2018 Fee Monthly Report
The Hon. Arturo Guajardo, Jr. Hidalgo County Clerk	\$ 161,038.72	March 2018 Civil and Probate Monthly Report
The Hon. Arturo Guajardo, Jr. Hidalgo County Clerk	\$ 223,014.28	March 2018 Criminal 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. Celestino Avila Jr. Constable Precinct No. 1	Monthly Fees Report for February 2018
The Hon. Martin Cantu, Constable Precinct No. 2	Monthly Fees Report for February 2018
The Hon. Lazaro Gallardo Jr, Constable Precinct No. 3	Monthly Fees Report for February 2018
The Hon. Arturo Guajardo, Jr. Hidalgo County Clerk	Fee Monthly Report for March 2018
The Hon. Arturo Guajardo, Jr. Hidalgo County Clerk	Civil and Probate Court Cost Monthly Report for March 2018
The Hon. Arturo Guajardo, Jr. Hidalgo County Clerk	Criminal Fees Monthly Report for March 2018
The Hon. Laura Hinojosa, Hidalgo County District Clerk	Monthly Fees Report for March 2018
The Hon. Gilberto Saenz, Justice of the Peace Pct. 1 Pl. 1	Monthly Fines and Fees Report for March 2018
The Hon. Jesus E. Morales, Justice of the Peace Pct. 1 Pl. 2	Monthly Fines and Fees Report for March 2018
The Hon. Bobby Contreras, Justice of the Peace Pct. 2 Pl. 1	Monthly Fines and Fees Report for March 2018
The Hon. Jaime J. Munoz, Justice of the Peace Pct. 2 Pl. 2	Monthly Fines and Fees Report for March 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, 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 Hon. Luis Garza, Justice of the Peace Pct. 3 Pl. 1	Monthly Fines and Fees Report for March 2018
The Hon. Marcos Ochoa, Justice of the Peace Pct. 3 Pl. 2	Monthly Fines and Fees Report for March 2018
The Hon. Charlie Espinoza, Justice of the Peace Pct. 4 Pl. 1	Monthly Fines and Fees Report for March 2018
The Hon. Homero A. Jasso, Justice of the Peace Pct. 4 Pl. 2	Monthly Fines and Fees Report for March 2018
The Hon. Jason Pena, Justice of the Peace Pct. 5 Pl. 1	Monthly Fines and Fees Report for March 2018
The Hon. J.E. "Eddie" Guerra, Hidalgo County Sheriff	Chapter 59 Asset Forfeiture Audit Report YE 12-31-17 Audit No. 2018-04
The Hon. Ricardo Rodriguez, Jr., Criminal District Attorney	Audit of HIDTA's Chapter 59 Asset Forfeiture Audit Report YE 12-31-17 Audit No. 2018-05
The Hon. Celestino Avila Jr. Constable Precinct No. 1	Chapter 59 Asset Forfeiture Audit Report YE 12-31-17 Audit No. 2018-06
The Hon. Martin Cantu, Constable Precinct No. 2	Chapter 59 Asset Forfeiture Audit Report YE 12-31-17 Audit No. 2018-07
The Hon. Lazaro Gallardo Jr, Constable Precinct No. 3	Chapter 59 Asset Forfeiture Audit Report YE 12-31-17 Audit No. 2018-08
The Hon. Atanacio Gaitan, Constable Precinct No. 4	Chapter 59 Asset Forfeiture Audit Report YE 12-31-17 Audit No. 2018-09
Rolando Garza, Chief Appraiser Hidalgo County Appraisal District	South Texas Electric Cooperative, Inc. 2018 Tax Abatement Report No. 2018-41
The Hon. Norma G. Garcia, Hidalgo County Treasurer	Cash Count Report No. 2018-38

Respectfully,

*Maria A. Duran*  
 Maria Arcilia Duran, CPA  
 Hidalgo County Auditor

Attachments



**HIDALGO COUNTY DISTRICT JUDGES**

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 JUDGE, 92<sup>ND</sup> D.C.

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 JUDGE, 449<sup>TH</sup> D.C.

**JUSTICE OF THE PEACE  
MONTHLY FINES AND FEES COLLECTED  
FOR THE MONTH OF: January-18**

PBC

Judge: **JASON PEÑA**  
Precinct No. **5** Place No. **1**

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

**Part I: RECAP OF AMOUNT PAYABLE TO THE COUNTY TREASURER**

TOTAL CASH COLLECTED	(Receipts #s) <u>JP51-2018-0001</u> <sup>⋈</sup> THRU <u>JP51-2018-0002</u> <sup>Ⓟ</sup>			\$ <u>242.00</u> ✓
				X9
LESS: COST ON DEPOSIT			<u>0.00</u> - X7 ✓	
ADD: COST ON DEPOSIT LIQUIDATED			<u>0.00</u> - X7 ✓	
AMOUNT OWED TO COUNTY (Should Match Amt in Part III)			<u>\$ 242.00</u> +3 ✓	
Less: Total amount of remittances to County Treasurer (From Part II)			<u>\$ 242.00</u> Ⓟ	
Total funds due to County Treasurer (Overtransfer Made to Co Treas.)			<u>0.00</u> X4 ✓	
			<u>21</u>	

**Part II: REMITTANCES MADE TO THE COUNTY TREASURER**

DESCRIPTION	AMOUNT	RECEIPT NO.
Total Collections for the Month (See Schedule of Receipts & Deposits)	\$ <u>242.00</u> B, ✓	<u>219213</u>
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>\$ 242.00</u> Ⓟ	

PREPARED BY: *M. Dwyer*

DATE: \_\_\_\_\_

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: 2.20.18  
*line 5*  
*2/27/18*

*J. Peña*  
JUSTICE OF THE PEACE

2/13/18  
DATE

**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

**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		1200-351-10-069-000-0-000	\$ -
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) (Optional 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	-
<b>Special Fees</b>					
Deferred Disposition		C.C.P. Art. 45.051		-	-
Administrative Fee - "Drivers Safety Course" (\$10)		C.C.P. Art. 45.051(f)		-	-
Support of Judiciary Fund (\$ .60)		LGC 133.105		1100-341-10-060-009-0-000	-
Traffic Fee (\$3)		T.R.C. 542.403		1100-341-10-069-000-0-000	-
Child Safety (\$20-\$25)		C.C.P. Art. 102.014 (c)		1100-341-10-060-011-0-000	-
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	-
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 (\$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	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)		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 (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	-
Moving Violation Fee (\$0.10)		C.C.P. Art. 102.022/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)		C.C.P. Art. 102.015		1100-207-20-000-073-0-000	-
Texas Home Visiting Program Contribution (\$5)		HSC 191.0048/GC 118.018 (c)		1100-207-20-000-074-0-000	-
Judicial & Court Personnel Training Fund-Civil (\$5)		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>					
<b>Sheriff Fees:</b>					
Constable Fees:		LGC 118.131		1100-342-10-060-001-0-000	-
Precinct #1				1100-342-10-291-000-0-000	-
Precinct #2				1100-342-10-292-000-0-000	-
Precinct #3				1100-342-10-293-000-0-000	-
Precinct #4				1100-342-10-294-000-0-000	-
Precinct #5				1100-342-10-295-000-0-000	150.00
District Attorney Fees				1100-341-10-060-007-0-000	-
Tax Assessor Fraud Investigators				1100-342-10-060-002-0-000	-
School District Arrest Fee				1100-342-10-060-003-0-000	-
Fire Marshal Fee				1100-342-20-060-001-0-000	-
<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	-
<b>Justice Fees (Local Fees)</b>					
Small Claims Court Filing Fee (\$25)		LGC 118.121/118.122	50.00	1100-341-10-060-001-0-000	50.00
Debt Claim Fee (Justice Court Filing Fee) (\$25)		LGC 118.121/118.122	-	-	-
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)	-	-	-
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	-	-	-
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)		1100-341-10-060-001-0-000	-
Preservation of Vital Statistics Fee (\$1 each)		HSC Sec 191.0045 (b)		1100-341-10-060-008-0-000	-
<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	-

AUDITED BY THE HIDALGO  
COUNTY AUDITOR'S OFFICE  
DATE: Jan 2, 2018

TOTAL AMOUNT DUE TO THE COUNTY TREASURER: \$ 242.00

1# x2; X1

FEB 14 2018

# Receipt Journal by Fund and Fee Code

TXHIDALGOPROD

Transaction Date Range: 01/01/2018 - 01/31/2018 Sorted by: By receipt number

Precinct 5 Place 1

## Civil Criminal Family Probate or Mental Health

Receipt Number	Party / Case #	Date	Totals	Fee Totals	GL004 IND	GL014 CFF	GL033 EFF	GL058 SF	GL069 JCPTC
Payment JP51-2018-00001	RHODES ENTERPRISES, INC CV18-0001-J51	AuditID: 14824352 01/24/2018	121.00	121.00	6.00	25.00	10.00	75.00	5.00
Payment JP51-2018-00002	Martinez, Pedro LT18-0002-J51	AuditID: 14826532 01/24/2018	121.00	121.00	6.00	25.00	10.00	75.00	5.00
<b>Fee Code Totals</b>			<b>242.00</b>	<b>242.00</b>	<b>12.00</b>	<b>50.00</b>	<b>20.00</b>	<b>150.00</b>	<b>10.00</b>

Final Totals	Totals	Fee Totals	GL004 IND	GL014 CFF	GL033 EFF	GL058 SF	GL069 JCPTC
<b>Total Receipts</b>	242.00	242.00	12.00	50.00	20.00	150.00	10.00
<b>Total Adjustments Impacting Receipts</b>	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>Final Fee Code Totals</b>	<b>242.00</b>	<b>242.00</b>	<b>12.00</b>	<b>50.00</b>	<b>20.00</b>	<b>150.00</b>	<b>10.00</b>

# Receipt Journal by Fund and Fee Code

TXHIDALGOPROD

Transaction Date Range: 01/01/2018 - 01/31/2018 Sorted by: By receipt number

Precinct 5 Place 1

## Civil Criminal Family Probate or Mental Health

Receipt Number	Party / Case #	Citation Number	Disposition Date	Cashier / Station
Payment JP51-2018-00001	RHODES ENTERPRISES, INC CV18-0001-J51			Guzman, Melanie JP51.01
Payment JP51-2018-00002	Martinez, Pedro LT18-0002-J51			Guzman, Melanie JP51.01
<b>Fee Code Totals</b>				

<b>Final Totals</b>
<b>Total Receipts</b>
<b>Total Adjustments Impacting Receipts</b>
<b>Final Fee Code Totals</b>

**CRIMINAL SECTION**

Court Precinct 5 Place 1				Traffic Misdemeanors			Non-Traffic Misdemeanors		
Month	January	Year	2018	Non-Parking	Parking	County Ordinance	Penal Code	Other State Law	County Ordinance
<b>1. Total Cases Pending First of Month:</b>				0	0	0	0	0	0
a. Active Cases				0	0	0	0	0	0
b. Inactive Cases				0	0	0	0	0	0
<b>2. New Cases Filed</b>				0	0	0	0	0	0
<b>3. Cases Reactivated</b>				0	0	0	0	0	0
<b>4. All Other Cases Added</b>				0	0	0	0	0	0
<b>5. Total Cases on Docket</b> (Sum of Lines 1a, 2, 3 & 4)				0	0	0	0	0	0
<b>6. Dispositions Prior to Court Appearance or Trial:</b>									
a. Uncontested Dispositions (Disposed without appearance before a judge (CCP Art. 27.14))				0	0	0	0	0	0
b. Dismissed by Prosecution				0	0	0	0	0	0
<b>7. Dispositions at Trial:</b>									
a. Convictions									
1) Guilty Plea or Nolo Contendere				0	0	0	0	0	0
2) By the Court				0	0	0	0	0	0
3) By the Jury				0	0	0	0	0	0
b. Acquittals									
1) By the Court				0	0	0	0	0	0
2) By the Jury				0	0	0	0	0	0
c. Dismissed by Prosecution				0	0	0	0	0	0
<b>8. Compliance Dismissals:</b>									
a. After Driver Safety Course (CCP, Art. 45.0511)				0					
b. After Deferred Disposition (CCP, Art. 45.051)				0	0	0	0	0	0
c. After Teen Court (CCP, Art. 45.052)				0	0	0	0	0	0
d. After Tobacco Awareness Course (HSC, Sec. 161.253)								0	
e. After Treatment for Chemical Dependency (CCP, Art. 45.053)							0	0	
f. After Proof of Financial Responsibility (TC, Sec. 601.193)				0					
g. All Other Transportation Code Dismissals				0	0	0	0	0	0
<b>9. All Other Dispositions</b>				0	0	0	0	0	0
<b>10. Total Cases Disposed</b>				0	0	0	0	0	0
<b>11. Cases Placed on Inactive Status</b>				0	0	0	0	0	0
<b>12. Total Cases Pending End of Month:</b>				0	0	0	0	0	0
a. Active Cases (Equals Line 5 minus the sum of Lines 10 & 11)				0	0	0	0	0	0
b. Inactive Cases (Equals Line 1b minus Line 3 plus Line 11)				0	0	0	0	0	0
<b>13. Show Cause Hearings Held</b>				0	0	0	0	0	0
<b>14. Cases Appealed</b>									
a. After Trial				0	0	0	0	0	0
b. Without Trial				0	0	0	0	0	0

**CIVIL SECTION**

Court Precinct 5 Place 1				Debt Claim	Landlord/Tenant	Small Claims
Month	January	Year	2018			
<b>1. Total Cases Pending First of Month:</b>				0	0	0
a. Active Cases				0	0	0
b. Inactive Cases				0	0	0
<b>2. New Cases Filed</b>				0	2	1
<b>3. Cases Reactivated</b>				0	0	0
<b>4. All Other Cases Added</b>				0	0	0
<b>5. Total Cases on Docket</b> <i>(Sum of Lines 1a, 2, 3 &amp; 4)</i>				0	2	1
<b>DISPOSITIONS</b>						
<b>6. Default Judgments</b>				0	0	0
<b>7. Agreed Judgments</b>				0	0	0
<b>8. Trial/Hearing by Judge/Hearing Officer</b>				0	0	0
<b>9. Trial by Jury</b>				0	0	0
<b>10. Dismissed for Want of Prosecution</b>				0	0	0
<b>11. Non-suited or Dismissed by Plaintiff</b>				0	0	0
<b>12. All Other Dispositions</b>				0	0	0
<b>13. Total Cases Disposed</b> <i>(Sum of Lines 6 through 12)</i>				0	0	0
<b>14. Cases Placed on Inactive Status</b>				0	0	0
<b>15. Total Cases Pending End of Month:</b>				0	2	1
a. Active Cases <i>(Equals Line 5 minus the sum of Lines 13 &amp; 14)</i>				0	2	1
b. Inactive Cases <i>(Equals Line 1b minus Line 3 plus Line 14)</i>				0	0	0
<b>16. Cases Appealed:</b>						
a. After Trial				0	0	0
b. Without Trial				0	0	0

**JUVENILE/MINOR ACTIVITY**

Court Precinct 5 Place 1				Total
Month	January	Year	2018	
1. Transportation Code Cases Filed				0
2. Non-Driving Alcoholic Beverage Code Cases Filed				0
3. Driving Under the Influence of Alcohol Cases Filed				0
4. Drug Paraphernalia Cases Filed (HSC, Ch. 481)				0
5. Tobacco Cases Filed (HSC, Sec. 161.252)				0
6. Truancy Conduct Cases Filed (Family Code, Sec. 65.003(a))				0
7. Education Code (Except Failure to Attend) Cases Filed				0
8. Violation of Local Daytime Curfew Ordinance Cases Filed (Local Govt. Code, Sec. 341.905)				0
9. All Other Non-Traffic Fine-Only Cases Filed				0
10. Transfer to Juvenile Court:				
a. Mandatory Transfer (Fam. Code, Sec. 51.08(b)(1))				0
b. Discretionary Transfer (Fam. Code, Sec. 51.08(b)(2))				0
11. Accused of Contempt and Referred to Juvenile Court (Delinquent Conduct) (CCP, Art. 45.050(c)(1))				0
12. Held in Contempt by Criminal Court (Fined and/or Denied Driving Privileges) (CCP, Art. 45.050(c)(2))				0
13. Juvenile Statement Magistrate Warning:				
a. Warnings Administered				0
b. Statements Certified (Fam. Code, Sec. 51.095)				0
14. Detention Hearings Held (Fam. Code, Sec. 54.01)				0
15. Orders for Non-Secure Custody Issued				0
16. Parent Contributing to Nonattendance Cases Filed (Ed. Code, Sec. 25.093)				0

**ADDITIONAL ACTIVITY**

Court Precinct 5 Place 1				NUMBER GIVEN	NUMBER REQUESTS FOR COUNSEL
Month	January	Year	2018		
<b>1. Magistrate Warnings:</b>					
a. Class C Misdemeanors				0	
b. Class A and B Misdemeanors				0	0
c. Felonies				0	0
					<b>TOTAL</b>
<b>2. Arrest Warrants Issued:</b>					
a. Class C Misdemeanors					0
b. Class A and B Misdemeanors					0
c. Felonies					0
<b>3. Capiases Pro Fine Issued</b>					0
<b>4. Search Warrants Issued</b>					0
<b>5. Warrants for Fire, Health and Code Inspections Filed (CCP, Art. 18.05)</b>					0
<b>6. Examining Trials Conducted</b>					0
<b>7. Emergency Mental Health Hearings Held</b>					0
<b>8. Magistrate's Orders for Emergency Protection Issued</b>					0
<b>9. Magistrate's Orders for Ignition Interlock Device Issued (CCP, Art. 17.441)</b>					0
<b>10. All Other Magistrate's Orders Issued Requiring Conditions for Release on Bond</b>					0
<b>11. Driver's License Denial, Revocation or Suspension Hearings Held (TC, Sec. 521.300)</b>					0
<b>12. Handgun License Denial, Revocation or Suspension Hearings Held (Govt. Code, Sec. 411.180)</b>					0
<b>13. Disposition of Stolen Property Hearings Held (CCP, Ch. 47)</b>					0
<b>14. Peace Bond Hearings Held</b>					0
<b>15. Inquests Conducted</b>					0
<b>16. Cases in Which Fine and Court Costs Satisfied by Community Service:</b>					
a. Partial Satisfaction					0
b. Full Satisfaction					0
<b>17. Cases in Which Fine and Court Costs Satisfied by Jail Credit</b>					0
<b>18. Cases in Which Fine and Court Costs Waived for Indigency</b>					0
<b>19. Amount of Fines and Court Costs Waived for Indigency</b>					\$0
<b>20. Fines, Court Costs and Other Amounts Collected:</b>					
a. Kept by County					\$405
b. Remitted to State					\$42
c. Total					\$447



**JUSTICE OF THE PEACE  
MONTHLY FINES AND FEES COLLECTED  
FOR THE MONTH OF: February-18**

Judge: JASON PEÑA  
Precinct No. 5 Place No. 1

City: ELSA, TX  
Hidalgo County, Texas

**Part III: SUMMARY OF COLLECTIONS PAYABLE TO THE COUNTY TREASURER**

PAGE 2 OF 2

Name of Fine, Fee, Court Cost	# Issued/Filed	Statute Reference	Detail of Amt Collected	GL Acct No.	Amt. Collected
<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)		1100-207-30-000-012-0-000	-
<b>LOCAL COURT COSTS AND FEES:</b>					
Courthouse Security Adm. Fee (\$3)		C.C.P. Art. 102.017 (h)		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) (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	-
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)		-	-
Support of Judiciary Fund (\$5.60)		LGC 133.105		1100-341-10-060-009-0-000	-
Traffic Fee (\$3)		T.R.C. 542.403		1100-341-10-069-000-0-000	-
Child Safety (\$20-\$25)		C.C.P. Art. 102.014 (c)		1100-341-10-060-011-0-000	-
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	-
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 (\$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	-
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)	6	Govt. Code Sec. 101.141(2) (B)		1100-207-20-000-004-0-000	36.00
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. 45.051 (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	-
Moving Violation Fee (\$0.10)		C.C.P. Art. 102.022 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 101.1411 GC 51.851		1100-207-20-000-070-0-000	60.00
Truancy Prevention and Diversion Fund (\$1)		C.C.P. Art. 102.015		1100-207-20-000-073-0-000	-
Texas Home Visiting Program Contribution (\$5)	4	HSC 191.0048 LGC 118.018 (e)		1100-207-20-000-074-0-000	-
Judicial & Court Personnel Training Fund-Civil (\$5)	6	GC 51.971 (a)		1100-207-20-000-076-0-000	30.00
<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	525.00
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				1100-342-20-060-001-0-000	-
<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	150.00
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 (Forcible Entry & Detainer Court) (\$25)		LGC 118.121 118.122	100.00		
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 add'l pg)		LGC 118.121 118.123 (e)	-		
Certified Copies of Court Papers (\$2 1st pg., .25 for each add'l pg)		LGC 118.121	-		
Probable Cause Tow Hearing Fee (\$20)		LGC 101.141(a)4	-		
Birth Certificates (\$22 each \$9.20 local)		HSC 191.0045 (3)(d)		1100-341-10-060-001-0-000	-
Death Certificates (\$20 each, each add'l \$3)		HSC 191.0045 (3)(d)		1100-341-10-060-001-0-000	-
Preservation of Vital Statistics Fee (\$1 each)		HSC Sec 191.0045 (b)		1100-341-10-060-008-0-000	-
Jury Fees (Civil \$22, Criminal \$3)		Rules of Civil Proc., Rule 510 (1b) CCP 102.004		1100-341-10-060-006-0-000	-
<b>TOTAL AMOUNT DUE TO THE COUNTY TREASURER:</b>					<b>\$ 801.00</b>

**AUDITED BY: THE HIDALGO  
COUNTY AUDITOR'S OFFICE**

DATE: *Per 3.16.18 PC*  
*43 3/20/18 3/27/18*

*17 X1; X2*

# Receipt Journal by Fund and Fee Code

TXHIDALGOPROD

Transaction Date Range: 02/01/2018 - 02/28/2018 Sorted by: By receipt number  
Precinct 5 Place 1

## Civil Criminal Family Probate or Mental Health

Receipt Number	Party / Case #	Date	Totals	Fee Totals	GL004		GL014		GL033		GL058	
					IND	CFF	EFF	CONSS	SF			
Payment JP51-2018-00003	Zuniga, Criselda LT18-0003-J51	AuditID: 14858722 02/06/2018	121.00	121.00	6.00	25.00	10.00					75.00
Payment JP51-2018-00004	Chico Motors LLC SC18-0002-J51	AuditID: 14868655 02/08/2018	121.00	121.00	6.00	25.00	10.00					75.00
Payment JP51-2018-00005	FLORES, LORELI LOPEZ SC18-0003-J51	AuditID: 14880413 02/13/2018	121.00	121.00	6.00	25.00	10.00					75.00
Payment JP51-2018-00006	GALILA, MORDECHAY LT18-0004-J51	AuditID: 14895248 02/20/2018	121.00	121.00	6.00	25.00	10.00				75.00	
Payment JP51-2018-00007	YBARRA, GLORIA LT18-0005-J51	AuditID: 14897385 02/20/2018	121.00	121.00	6.00	25.00	10.00					75.00
Payment JP51-2018-00008	THE BANK OF NEW YORK MELLON LT18-0006-J51	AuditID: 14897428 02/20/2018	196.00	196.00	6.00	25.00	10.00					150.00
<b>Fee Code Totals</b>			<b>801.00</b>	<b>801.00</b>	<b>36.00</b>	<b>150.00</b>	<b>60.00</b>	<b>75.00</b>	<b>60.00</b>	<b>75.00</b>	<b>450.00</b>	

Final Totals	Totals	Fee Totals	GL004		GL014		GL033		GL058	
			IND	CFF	EFF	CONSS	SF			
<b>Total Receipts</b>	801.00	801.00	36.00	150.00	60.00	75.00	450.00			
<b>Total Adjustments Impacting Receipts</b>	0.00	0.00	0.00	0.00	0.00	0.00	0.00			
<b>Final Fee Code Totals</b>	<b>801.00</b>	<b>801.00</b>	<b>36.00</b>	<b>150.00</b>	<b>60.00</b>	<b>75.00</b>	<b>450.00</b>			

# Receipt Journal by Fund and Fee Code

TXHIDALGOPROD

Transaction Date Range: 02/01/2018 - 02/28/2018 Sorted by: By receipt number

Precinct 5 Place 1

## Civil Criminal Family Probate or Mental Health

Receipt Number	Party / Case #	GL069		Citation Number	Disposition Date	Cashier / Station
		JCPTC				
Payment JP51-2018-00003	Zuniga, Criselda LT18-0003-J51	5.00				Guzman, Melanie JP51.01
Payment JP51-2018-00004	Chico Meibers LLC SC18-0002-J51	5.00				Guzman, Melanie JP51.01
Payment JP51-2018-00005	FLORES, LORELI LOPEZ SC18-0003-J51	5.00				Guzman, Melanie JP51.01
Payment JP51-2018-00006	GALILA, MORDECHAY LT18-0004-J51	5.00				Guzman, Melanie JP51.01
Payment JP51-2018-00007	YBARRA, GLORIA LT18-0005-J51	5.00				Guzman, Melanie JP51.01
Payment JP51-2018-00008	THE BANK OF NEW YORK MELLON LT18-0006-J51	5.00				Guzman, Melanie JP51.01
<b>Fee Code Totals</b>		<b>30.00</b>				

<b>Final Totals</b>	GL069	
	JCPTC	
<b>Total Receipts</b>		30.00
<b>Total Adjustments Impacting Receipts</b>		0.00
<b>Final Fee Code Totals</b>		<b>30.00</b>

OFFICE OF COURT ADMINISTRATION  
TEXAS JUDICIAL COUNCIL



OFFICIAL JUSTICE COURT MONTHLY REPORT

Month February Year 2018  
County Hidalgo Pct. 5 Place 1

Judge Jason Pena

If new, date assumed office 01/01/2018

Court Mailing Address 708 E. Edinburg Ave Ste B

City ELSA, TX Zip 78543

Phone Number 956-292-7015

Fax Number 956-973-7860

Court's Public Email jason.pena@co.hidalgo.tx.us

Court's Website \_\_\_\_\_

THE ATTACHED IS A TRUE AND ACCURATE REFLECTION OF THE RECORDS OF THIS COURT.

Prepared by Melanie M. Guzman

Date 3/26/2018 Phone Number 956-292-7015 ext.1502

PLEASE RETURN THIS FORM NO LATER THAN 20 DAYS FOLLOWING THE END OF THE MONTH REPORTED TO:

OFFICE OF COURT ADMINISTRATION  
P O BOX 12066  
AUSTIN, TX  
78711-2066

PHONE: (512) 463-1625

FAX: (512) 936-2423

## CRIMINAL SECTION

Court Precinct 5 Place 1				Traffic Misdemeanors			Non-Traffic Misdemeanors		
Month	February	Year	2018	Non-Parking	Parking	County Ordinance	Penal Code	Other State Law	County Ordinance
<b>1. Total Cases Pending First of Month:</b>				0	0	0	0	0	0
a. Active Cases				0	0	0	0	0	0
b. Inactive Cases				0	0	0	0	0	0
<b>2. New Cases Filed</b>				27	0	1	1	1	3
<b>3. Cases Reactivated</b>				0	0	0	0	0	0
<b>4. All Other Cases Added</b>				0	0	0	0	0	0
<b>5. Total Cases on Docket</b> <i>(Sum of Lines 1a, 2, 3 &amp; 4)</i>				27	0	1	1	1	3
<b>6. Dispositions Prior to Court Appearance or Trial:</b>									
a. Uncontested Dispositions <i>(Disposed without appearance before a judge (CCP Art. 27.14))</i>				0	0	0	0	0	0
b. Dismissed by Prosecution				0	0	0	0	0	0
<b>7. Dispositions at Trial:</b>									
a. Convictions									
1) Guilty Plea or Nolo Contendere				0	0	0	0	0	0
2) By the Court				0	0	0	0	0	0
3) By the Jury				0	0	0	0	0	0
b. Acquittals									
1) By the Court				0	0	0	0	0	0
2) By the Jury				0	0	0	0	0	0
c. Dismissed by Prosecution				0	0	0	0	0	0
<b>8. Compliance Dismissals:</b>									
a. After Driver Safety Course <i>(CCP, Art. 45.0511)</i>				0					
b. After Deferred Disposition <i>(CCP, Art. 45.051)</i>				0	0	0	0	0	0
c. After Teen Court <i>(CCP, Art. 45.052)</i>				0	0	0	0	0	0
d. After Tobacco Awareness Course <i>(HSC, Sec. 161.253)</i>								0	
e. After Treatment for Chemical Dependency <i>(CCP, Art. 45.053)</i>							0	0	
f. After Proof of Financial Responsibility <i>(TC, Sec. 601.193)</i>				0					
g. All Other Transportation Code Dismissals				0	0	0	0	0	0
<b>9. All Other Dispositions</b>				0	0	0	0	0	0
<b>10. Total Cases Disposed</b>				0	0	0	0	0	0
<b>11. Cases Placed on Inactive Status</b>				0	0	0	0	0	0
<b>12. Total Cases Pending End of Month:</b>				27	0	1	1	1	3
a. Active Cases <i>(Equals Line 5 minus the sum of Lines 10 &amp; 11)</i>				27	0	1	1	1	3
b. Inactive Cases <i>(Equals Line 1b minus Line 3 plus Line 11)</i>				0	0	0	0	0	0
<b>13. Show Cause Hearings Held</b>				0	0	0	0	0	0
<b>14. Cases Appealed</b>									
a. After Trial				0	0	0	0	0	0
b. Without Trial				0	0	0	0	0	0

**CIVIL SECTION**

Court Precinct 5 Place 1						
Month	February	Year	2018	Debt Claim	Landlord/Tenant	Small Claims
<b>1. Total Cases Pending First of Month:</b>				0	2	1
a. Active Cases				0	2	1
b. Inactive Cases				0	0	0
<b>2. New Cases Filed</b>				0	4	2
<b>3. Cases Reactivated</b>				0	0	0
<b>4. All Other Cases Added</b>				0	0	0
<b>5. Total Cases on Docket</b> <i>(Sum of Lines 1a, 2, 3 &amp; 4)</i>				0	6	3
<b>DISPOSITIONS</b>						
<b>6. Default Judgments</b>				0	1	0
<b>7. Agreed Judgments</b>				0	0	0
<b>8. Trial/Hearing by Judge/Hearing Officer</b>				0	0	0
<b>9. Trial by Jury</b>				0	0	0
<b>10. Dismissed for Want of Prosecution</b>				0	0	0
<b>11. Non-suited or Dismissed by Plaintiff</b>				0	1	1
<b>12. All Other Dispositions</b>				0	0	0
<b>13. Total Cases Disposed</b> <i>(Sum of Lines 6 through 12)</i>				0	2	1
<b>14. Cases Placed on Inactive Status</b>				0	0	0
<b>15. Total Cases Pending End of Month:</b>				0	4	2
a. Active Cases <i>(Equals Line 5 minus the sum of Lines 13 &amp; 14)</i>				0	4	2
b. Inactive Cases <i>(Equals Line 1b minus Line 3 plus Line 14)</i>				0	0	0
<b>16. Cases Appealed:</b>						
a. After Trial				0	0	0
b. Without Trial				0	0	0

## JUVENILE/MINOR ACTIVITY

Court	Precinct 5 Place 1			Total
Month	February	Year	2018	
<b>1. Transportation Code Cases Filed</b>				0
<b>2. Non-Driving Alcoholic Beverage Code Cases Filed</b>				0
<b>3. Driving Under the Influence of Alcohol Cases Filed</b>				0
<b>4. Drug Paraphernalia Cases Filed</b> <i>(HSC, Ch. 481)</i>				0
<b>5. Tobacco Cases Filed</b> <i>(HSC, Sec. 161.252)</i>				0
<b>6. Truancy Conduct Cases Filed</b> <i>(Family Code, Sec. 65.003(a))</i>				0
<b>7. Education Code (Except Failure to Attend) Cases Filed</b>				0
<b>8. Violation of Local Daytime Curfew Ordinance Cases Filed</b> <i>(Local Govt. Code, Sec. 341.905)</i>				0
<b>9. All Other Non-Traffic Fine-Only Cases Filed</b>				0
<b>10. Transfer to Juvenile Court:</b>				0
a. Mandatory Transfer <i>(Fam. Code, Sec. 51.08(b)(1))</i>				0
b. Discretionary Transfer <i>(Fam. Code, Sec. 51.08(b)(2))</i>				0
<b>11. Accused of Contempt and Referred to Juvenile Court (Delinquent Conduct)</b> <i>(CCP, Art. 45.050(c)(1))</i>				0
<b>12. Held in Contempt by Criminal Court (Fined and/or Denied Driving Privileges)</b> <i>(CCP, Art. 45.050(c)(2))</i>				0
<b>13. Juvenile Statement Magistrate Warning:</b>				0
a. Warnings Administered				0
b. Statements Certified <i>(Fam. Code, Sec. 51.095)</i>				0
<b>14. Detention Hearings Held</b> <i>(Fam. Code, Sec. 54.01)</i>				0
<b>15. Orders for Non-Secure Custody Issued</b>				0
<b>16. Parent Contributing to Nonattendance Cases Filed</b> <i>(Ed. Code, Sec. 25.093)</i>				0

**ADDITIONAL ACTIVITY**

Court Precinct 5 Place 1				NUMBER GIVEN	NUMBER REQUESTS FOR COUNSEL
Month	February	Year	2018		
<b>1. Magistrate Warnings:</b>					
a. Class C Misdemeanors				0	
b. Class A and B Misdemeanors				42	6
c. Felonies				16	8
					<b>TOTAL</b>
<b>2. Arrest Warrants Issued:</b>					
a. Class C Misdemeanors					0
b. Class A and B Misdemeanors					0
c. Felonies					1
<b>3. Capiases Pro Fine Issued</b>					0
<b>4. Search Warrants Issued</b>					0
<b>5. Warrants for Fire, Health and Code Inspections Filed</b> (CCP, Art. 18.05)					0
<b>6. Examining Trials Conducted</b>					0
<b>7. Emergency Mental Health Hearings Held</b>					0
<b>8. Magistrate's Orders for Emergency Protection Issued</b>					2
<b>9. Magistrate's Orders for Ignition Interlock Device Issued</b> (CCP, Art. 17.441)					0
<b>10. All Other Magistrate's Orders Issued Requiring Conditions for Release on Bond</b>					0
<b>11. Driver's License Denial, Revocation or Suspension Hearings Held</b> (TC, Sec. 521.300)					0
<b>12. Handgun License Denial, Revocation or Suspension Hearings Held</b> (Govt. Code, Sec. 411.180)					0
<b>13. Disposition of Stolen Property Hearings Held</b> (CCP, Ch. 47)					0
<b>14. Peace Bond Hearings Held</b>					0
<b>15. Inquests Conducted</b>					0
<b>16. Cases in Which Fine and Court Costs Satisfied by Community Service:</b>					
a. Partial Satisfaction					0
b. Full Satisfaction					0
<b>17. Cases in Which Fine and Court Costs Satisfied by Jail Credit</b>					0
<b>18. Cases in Which Fine and Court Costs Waived for Indigency</b>					0
<b>19. Amount of Fines and Court Costs Waived for Indigency</b>					\$0
<b>20. Fines, Court Costs and Other Amounts Collected:</b>					
a. Kept by County					\$675
b. Remitted to State					\$126
c. Total					\$801

JUSTICE OF THE PEACE  
MONTHLY FINES AND FEES COLLECTED  
FOR THE MONTH OF: March-18  
PBC

Judge: JASON PEÑA  
Precinct No. 5 Place No. 1

City: ELSA, TX  
Hidalgo County, Texas

**Part I: RECAP OF AMOUNT PAYABLE TO THE COUNTY TREASURER**

TOTAL CASH COLLECTED	(Receipts #s) <u>JP51-2018-0009</u> <sup>X</sup> THRU <u>JP51-2018-0026</u> <sup>X</sup>	\$	1,934.10	✓
				x9-a <sub>1</sub>
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)		\$	1,934.10	x3 ✓
Less: Total amount of remittances to County Treasurer (From Part II)		\$	1,934.10	Ⓜ
			<del>1,934.00</del>	
Total funds due to County Treasurer (Overtransfer Made to Co Treas.)			0.10	
			<u>0.00</u>	x4

**Part II: REMITTANCES MADE TO THE COUNTY TREASURER**

DESCRIPTION	AMOUNT	RECEIPT NO.
Total Collections for the Month (See Schedule of Receipts & Deposits)	\$ <del>1934.10</del> <sup>1,934.00</sup> B1 ✓	
Add: Previous Month's Bond Overtransfer	0.00	
Add: HCSO Monthly "D" Collections Report	\$0.00	
Total Remittances Made to County Treasurer	\$ <del>1934.10</del> <sup>1,934.00</sup> Ⓜ	

PREPARED BY: Mr. Benjamin DATE: 4/2/18

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: ea 4/13/2018  
JA 4/18/18 4/20/18

[Signature] 4/13/18  
JUSTICE OF THE PEACE DATE

**JUSTICE OF THE PEACE  
MONTHLY FINES AND FEES COLLECTED  
FOR THE MONTH OF: March-18**

Judge: JASON PEÑA  
Precinct No. 5 Place No. 1

**PBC**

City: ELSA, TX  
Hidalgo County, Texas

**Part III SUMMARY OF COLLECTIONS PAYABLE TO THE COUNTY TREASURER**

PAGE 2 OF 2

Name of Fine, Fee, Court Cost	# Issued/ Filed	Statute Reference	Detail of Amt Collected	GL Acct No.	Amt. Collected
<b>FINES:</b>					
County Fines (Local Fine)		LGC 113.004, PC 12.23		1200-351-10-069-000-0-000	\$ 190.80
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	59.00
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)		1100-207-30-000-012-0-000	-
<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	18.00
Courthouse Security Fund JP (\$1)		C.C.P. Art. 102.017		1245-341-10-069-000-0-000	6.00
Justice Court Technology Fund (\$4)		C.C.P. Art. 102.0173		1242-341-10-060-000-0-000	24.00
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 (c)		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	12.00
Motor Vehicle Adm. Fee (\$10-\$20) (Minimum 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	-
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)			-
Support of Judiciary Fund (\$5.60)		LGC 133.105		1100-341-10-060-009-0-000	3.60
Traffic Fee (\$3)		T.R.C. 542.403		1100-341-10-069-000-0-000	6.00
Child Safety (\$20-\$25)		C.C.P. Art. 102.014 (c)		1100-341-10-060-011-0-000	-
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	-
Truancy Prevention and Diversion Fund (\$1)		C.C.P. Art. 102.015		1100-341-10-060-013-0-000	6.00
<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 (\$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	240.00
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 (\$5.50)		CCP Art. 102.075		1100-207-20-000-029-0-000	-
Indigent legal Services Fee-JP (\$6)		Govt. Code Sec. 101.141(2) (B)		1100-207-20-000-004-0-000	54.00
State Traffic Fee- Subtitle C (\$30)		TRC Sec 542.4031		1100-207-20-000-035-0-000	60.00
Jury Service Fee (\$4)		C.C.P. Art. 102.0045		1100-207-20-000-053-0-000	24.00
Support of Judiciary Fund (\$5.40)		LGC 133.105		1100-207-20-000-054-0-000	32.40
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. 45.051 (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	12.00
Moving Violation Fee (\$0.10)		C.C.P. Art. 102.022/GC		1100-207-20-000-061-0-000	0.30
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	90.00
Truancy Prevention and Diversion Fund (\$1)		C.C.P. Art. 102.015		1100-207-20-000-073-0-000	6.00
Texas Home Visiting Program Contribution (\$5)		HSC 191.0048/LGC 118.018 (c)		1100-207-20-000-074-0-000	-
Judicial & Court Personnel Training Fund-Civil (\$5)		GC 51.971 (a)		1100-207-20-000-076-0-000	45.00
<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	20.00
T.A.B.C. (___\$3, ___\$5, ___\$35, ___\$50)				1100-207-20-000-020-0-000	-
P.K.W.L. (___\$3, ___\$5, ___\$35, ___\$50)				1100-207-20-000-021-0-000	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	5.00
Constable Fees:					
Precinct #1				1100-342-10-291-000-0-000	-
Precinct #2				1100-342-10-292-000-0-000	-
Precinct #3				1100-342-10-293-000-0-000	-
Precinct #4				1100-342-10-294-000-0-000	-
Precinct #5				1100-342-10-295-000-0-000	775.00
District Attorney Fees				1100-341-10-060-007-0-000	-
Tax Assessor Fraud Investigators				1100-342-10-060-002-0-000	-
School District Arrest Fee				1100-342-10-060-003-0-000	-
Fire Marshal Fee				1100-342-20-060-001-0-000	-
<b>Due to Others</b>					
Warrant Fees/Out of County Service Fees DTG: 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	240.00
Small Claims Court Filing Fee (\$25)		LGC 118.121/118.122	125.00		
Debt Claim Fee (Justice Court Filing Fee) (\$25)		LGC 118.121/118.122	-		
Landlord & Tenant Eviction Filing Fee (Foreible Entry & Detainer Court) (\$25)		LGC 118.121/118.122	100.00		
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)	15.00		
Issuing other Document (\$1 1st pg, 25 for each addit' pg)		LGC 118.121/118.123 (e)	-		
Certified Copies of Court Papers (\$2 1st pg, 25 for each addit' pg)		LGC 118.121	-		
Probable Cause Tow Hearing Fee (\$20)		LGC 101.141(a)4	-		
Birth Certificates (\$22 each \$9.20 local)		HSC 191.0045 (3)(d)		1100-341-10-060-001-0-000	-
Death Certificates (\$20 each, each addt'l \$3)		HSC 191.0045 (3)(d)		1100-341-10-060-001-0-000	-
Preservation of Vital Statistics Fee (\$1 each)		HSC Sec 191.0045 (h)		1100-341-10-060-008-0-000	-
Jury Fees (Civil \$22, Criminal \$3)		504.1(b) CCP 102.004		1100-341-10-060-006-0-000	-

**AUDITED BY: THE HIDALGO  
COUNTY AUDITOR'S OFFICE**  
DATE: *en 4/13/2018*  
*47 4/18/18*

TOTAL AMOUNT DUE TO THE COUNTY TREASURER: \$ 1,934.10

*74 K1, X2*

# Receipt Journal by Fund and Fee Code

TXHIDALGOPROD

Transaction Date Range: 03/01/2018 - 03/31/2018 Sorted by: By receipt number

Precinct 5 Place 1

## Civil Criminal Family Probate or Mental Health

Receipt Number	Party / Case #	Date	Totals	Fee Totals	GL004			GL010			GL014			GL016	
					IND	CRF	CCC	CRF	CCC	CFF	DPSr				
Payment JP51-2018-00009	JIMENEZ, YOLANDA LT18-0007-J51	AuditID: 14924916 03/01/2018	46.00	46.00	6.00						25.00				
Payment JP51-2018-00010	HERNANDEZ, GUADALUPE CHAPA CRNT18-0003-J51	AuditID: 14929252 03/02/2018	69.00	69.00			40.00								
Payment JP51-2018-00011	Housing Authority For The City of Elsa LT18-0008-J51	AuditID: 14933489 03/05/2018	121.00	121.00	6.00						25.00				
Payment JP51-2018-00012	TORRES, ADOLFO TR18-0025-J51	AuditID: 14945105 03/08/2018	135.00	135.00			40.00							5.00	
Payment JP51-2018-00013	GONZALEZ, SYLVIA SC18-0005-J51	AuditID: 14952895 03/12/2018	46.00	46.00	6.00						25.00				
Payment JP51-2018-00014	THE BANK OF NEW YORK MELLON LT18-0006-J51	AuditID: 14962732 03/14/2018	210.00	210.00											
Payment JP51-2018-00015	GARZA, ROSA ANDRADE SC18-0006-J51	AuditID: 14962846 03/14/2018	46.00	46.00	6.00						25.00				
Payment JP51-2018-00016	Rodriguez, Maria Elena LT18-0010-J51	AuditID: 14964290 03/15/2018	121.00	121.00	6.00						25.00				
Payment JP51-2018-00017	SERRATO, JUAN MARTIN SC18-0007-J51	AuditID: 14969446 03/16/2018	75.00	75.00											
Payment JP51-2018-00018	SERRATO, JUAN MARTIN SC18-0007-J51	AuditID: 14989450 03/16/2018	46.00	46.00	6.00						25.00				
Payment JP51-2018-00019	SALDANA, YOLANDA VILLARREAL ODL18-0001-J51	AuditID: 14975624 03/20/2018	46.00	46.00	6.00						25.00				
Payment JP51-2018-00020	CAVAZOS, CINDY AIDE TR18-0013-J51	AuditID: 14976791 03/20/2018	220.00	220.00			40.00		59.00					5.00	
Payment JP51-2018-00021	Housing Authority For The City of Elsa LT18-0008-J51	AuditID: 14979487 03/21/2018	205.00	205.00											

# Receipt Journal by Fund and Fee Code

TXHIDALGOPROD

Transaction Date Range: 03/01/2018 - 03/31/2018 Sorted by: By receipt number

Precinct 5 Place 1

## Civil Criminal Family Probate or Mental Health

Receipt Number	Party / Case #	GL018 TPWr	STF	GL023 UTFC	GL025 JSF	GL026 SJFS	GL028 IDRF
Payment JP51-2018-00009	JIMENEZ, YOLANDA LT18-0007-J51						
Payment JP51-2018-00010	HERNANDEZ, GUADALUPE CHAPA CRNT18-0003-J51	5.00			4.00	5.40	2.00
Payment JP51-2018-00011	Housing Authority For The City of Elisa LT18-0008-J51						
Payment JP51-2018-00012	TORRES, ADOLFO TR18-0025-J51				4.00	5.40	2.00
Payment JP51-2018-00013	GONZALEZ, SYLVIA SC18-0005-J51						
Payment JP51-2018-00014	THE BANK OF NEW YORK MELLON LT18-0006-J51						
Payment JP51-2018-00015	GARZA, ROSA ANDRADE SC18-0006-J51						
Payment JP51-2018-00016	Rodriguez, Maria Elena LT18-0010-J51						
Payment JP51-2018-00017	SERRATO, JUAN MARTIN SC18-0007-J51						
Payment JP51-2018-00018	SERRATO, JUAN MARTIN SC18-0007-J51						
Payment JP51-2018-00019	SALDANA, YOLANDA VILLARREAL ODL18-0001-J51						
Payment JP51-2018-00020	CAVAZOS, CINDY AIDE TR18-0013-J51		30.00	3.00	4.00	5.40	2.00
Payment JP51-2018-00021	Housing Authority For The City of Elisa LT18-0008-J51						

# Receipt Journal by Fund and Fee Code

TXHIDALGOPROD

Transaction Date Range: 03/01/2018 - 03/31/2018 Sorted by: By receipt number  
Precinct 5 Place 1

## Civil Criminal Family Probate or Mental Health

Receipt Number	Party / Case #	GL030 MVF	GL033 EFF	GL034 TPDS	GL038 WRISSEFF	GL040 LTF	GL044 SJFC
Payment JP51-2018-00009	JIMENEZ, YOLANDA LT18-0007-J51		10.00				
Payment JP51-2018-00010	HERNANDEZ, GUADALUPE CHAPA CRNT18-0003-J51			1.00		2.00	0.60
Payment JP51-2018-00011	Housing Authority For The City of Elsa LT18-0008-J51		10.00				
Payment JP51-2018-00012	TORRES, ADOLFO TR18-0025-J51	0.10		1.00		2.00	0.60
Payment JP51-2018-00013	GONZALEZ, SYLVIA SC18-0005-J51		10.00				
Payment JP51-2018-00014	THE BANK OF NEW YORK MELLON LT18-0006-J51				10.00		
Payment JP51-2018-00015	GARZA, ROSA ANDRADE SC18-0006-J51		10.00				
Payment JP51-2018-00016	Rodriguez, Maria Elena LT18-0010-J51		10.00				
Payment JP51-2018-00017	SERRATO, JUAN MARTIN SC18-0007-J51						
Payment JP51-2018-00018	SERRATO, JUAN MARTIN SC18-0007-J51		10.00				
Payment JP51-2018-00019	SALDANA, YOLANDA VILLARREAL ODL18-0001-J51		10.00				
Payment JP51-2018-00020	CAVAZOS, CINDY AIDE TR18-0013-J51			1.00		2.00	0.60
Payment JP51-2018-00021	Housing Authority For The City of Elsa LT18-0008-J51				5.00		

# Receipt Journal by Fund and Fee Code

TXHIDALGOPROD

Transaction Date Range: 03/01/2018 - 03/31/2018 Sorted by: By receipt number

Precinct 5 Place 1

## Civil Criminal Family Probate or Mental Health

Receipt Number	Party / Case #	GL047		GL050		GL058		GL06151	
		TPDC	SOR	CONSS	SF	WRIT	CO		
Payment JP51-2018-00009	JIMENEZ, YOLANDA LT18-0007-J51								
Payment JP51-2018-00010	HERNANDEZ, GUADALUPE CHAPA CRNT18-0003-J51	1.00							
Payment JP51-2018-00011	Housing Authority For The City of Elsa LT18-0008-J51				75.00				
Payment JP51-2018-00012	TORRES, ADOLFO TR18-0025-J51	1.00						65.90	
Payment JP51-2018-00013	GONZALEZ, SYLVIA SC18-0005-J51								
Payment JP51-2018-00014	THE BANK OF NEW YORK MELLON LT18-0006-J51					200.00			
Payment JP51-2018-00015	GARZA, ROSA ANDRADE SC18-0006-J51								
Payment JP51-2018-00016	Rodriguez, Maria Elena LT18-0010-J51			75.00					
Payment JP51-2018-00017	SERRATO, JUAN MARTIN SC18-0007-J51				75.00				
Payment JP51-2018-00018	SERRATO, JUAN MARTIN SC18-0007-J51								
Payment JP51-2018-00019	SALDANA, YOLANDA VILLARREAL ODL18-0001-J51								
Payment JP51-2018-00020	CAVAZOS, CINDY AIDE TR18-0013-J51	1.00						59.00	
Payment JP51-2018-00021	Housing Authority For The City of Elsa LT18-0008-J51					200.00			

# Receipt Journal by Fund and Fee Code

TXHIDALGOPROD

Transaction Date Range: 03/01/2018 - 03/31/2018 Sorted by: By receipt number

Precinct 5 Place 1

## Civil Criminal Family Probate or Mental Health

Receipt Number	Party / Case #	GL062 CHS	GL063 JCTF	GL06451 CHSJP	GL069 JCPTC	Citation Number	Disposition Date	Cashier / Station
Payment JP51-2018-00009	JIMENEZ, YOLANDA LT18-0007-J51				5.00			Villalpando, Melinda JP51.02
Payment JP51-2018-00010	HERNANDEZ, GUADALUPE CHAPA CRNT18-0003-J51	3.00	4.00	1.00		A8179313	02/28/2018	Villalpando, Melinda JP51.02
Payment JP51-2018-00011	Housing Authority For The City of Elsa LT18-0008-J51				5.00			Villalpando, Melinda JP51.02
Payment JP51-2018-00012	TORRES, ADOLFO TR18-0025-J51	3.00	4.00	1.00		TX543F0PDFUU	03/08/2018	Villalpando, Melinda JP51.02
Payment JP51-2018-00013	GONZALEZ, SYLVIA SC18-0005-J51				5.00			Guzman, Melanie JP51.01
Payment JP51-2018-00014	THE BANK OF NEW YORK MELLON LT18-0006-J51							Villalpando, Melinda JP51.02
Payment JP51-2018-00015	GARZA, ROSA ANDRADE SC18-0006-J51				5.00			Villalpando, Melinda JP51.02
Payment JP51-2018-00016	Rodriguez, Maria Elena LT18-0010-J51				5.00			Villalpando, Melinda JP51.02
Payment JP51-2018-00017	SERRATO, JUAN MARTIN SC18-0007-J51							Guzman, Melanie JP51.01
Payment JP51-2018-00018	SERRATO, JUAN MARTIN SC18-0007-J51				5.00			Guzman, Melanie JP51.01
Payment JP51-2018-00019	SALDANA, YOLANDA VILLARREAL ODL18-0001-J51				5.00			Guzman, Melanie JP51.01
Payment JP51-2018-00020	CAVAZOS, CINDY AIDE TR18-0013-J51	3.00	4.00	1.00		TX53R00UJV7I	03/20/2018	Guzman, Melanie JP51.01
Payment JP51-2018-00021	Housing Authority For The City of Elsa LT18-0008-J51							Villalpando, Melinda JP51.02

# Receipt Journal by Fund and Fee Code

TXHIDALGOPROD

Transaction Date Range: 03/01/2018 - 03/31/2018 Sorted by: By receipt number

Precinct 5 Place 1

## Civil Criminal Family Probate or Mental Health

Receipt Number	Party / Case #	Date	Totals	Fee Totals	GL004		GL010		GL014		GL016	
					IND	CRF	CCC	CFF	DPSr			
Payment JP51-2018-00022	LABRA-TREJO, GUIYERMA TR18-0017-J51	AuditID: 14986056 03/22/2018	135.00	135.00					40.00		5.00	
Payment JP51-2018-00023	FGMS HOLDINGS LLC LT18-0011-J51	AuditID: 14991789 03/26/2018	196.00	196.00	6.00					25.00		
Payment JP51-2018-00024	Ramirez, Abraham Arturo SC18-0008-J51	AuditID: 14992592 03/26/2018	46.00	46.00	6.00					25.00		
Payment JP51-2018-00025	GONZALEZ, GEORGINA LILLIE TR18-0033-J51	AuditID: 14995321 03/27/2018	102.10	102.10				40.00			5.00	
Payment JP51-2018-00026	OSPINA, YEIMI ALEXANDRA CRNT18-0017-J51	AuditID: 14995459 03/27/2018	69.00	69.00					40.00			
<b>Fee Code Totals</b>			<b>1,934.10</b>	<b>1,934.10</b>	<b>54.00</b>	<b>59.00</b>	<b>240.00</b>	<b>225.00</b>	<b>20.00</b>			
<b>Final Totals</b>			<b>Totals</b>	<b>Fee Totals</b>	<b>GL004 IND</b>	<b>GL010 CRF</b>	<b>GL014 CCC</b>	<b>GL014 CFF</b>	<b>GL016 DPSr</b>			
<b>Total Receipts</b>			1,934.10	1,934.10	54.00	59.00	240.00	225.00	20.00			
<b>Total Adjustments Impacting Receipts</b>			0.00	0.00	0.00	0.00	0.00	0.00	0.00			
<b>Final Fee Code Totals</b>			<b>1,934.10</b>	<b>1,934.10</b>	<b>54.00</b>	<b>59.00</b>	<b>240.00</b>	<b>225.00</b>	<b>20.00</b>			

# Receipt Journal by Fund and Fee Code

TXHIDALGOPROD

Transaction Date Range: 03/01/2018 - 03/31/2018 Sorted by: By receipt number

Precinct 5 Place 1

## Civil Criminal Family Probate or Mental Health

Receipt Number	Party / Case #	GL018 TPWr	STF	GL023 UTFC	GL025 JSF	GL026 SJFS	GL028 IDRF
Payment JP51-2018-00022	LABRA-TREJO, GUIYERMA TR18-0017-J51				4.00	5.40	2.00
Payment JP51-2018-00023	FGMS HOLDINGS LLC LT18-0011-J51						
Payment JP51-2018-00024	Ramirez, Abraham Arturo						
Payment JP51-2018-00025	SC18-0008-J51 GONZALEZ, GEORGINA LILLIE		30.00	3.00	4.00	5.40	2.00
Payment JP51-2018-00026	TR18-0033-J51 OSPINA, YEIMI ALEXANDRA CRNT18-0017-J51				4.00	5.40	2.00
<b>Fee Code Totals</b>		<b>5.00</b>	<b>60.00</b>	<b>6.00</b>	<b>24.00</b>	<b>32.40</b>	<b>12.00</b>

Final Totals	GL018 TPWr	STF	GL023 UTFC	GL025 JSF	GL026 SJFS	GL028 IDRF
<b>Total Receipts</b>	5.00	60.00	6.00	24.00	32.40	12.00
<b>Total Adjustments Impacting Receipts</b>	0.00	0.00	0.00	0.00	0.00	0.00
<b>Final Fee Code Totals</b>	<b>5.00</b>	<b>60.00</b>	<b>6.00</b>	<b>24.00</b>	<b>32.40</b>	<b>12.00</b>

# Receipt Journal by Fund and Fee Code

TXHIDALGOPROD

Transaction Date Range: 03/01/2018 - 03/31/2018 Sorted by: By receipt number

Precinct 5 Place 1

## Civil Criminal Family Probate or Mental Health

Receipt Number	Party / Case #	GL030 MVF	GL033 EFF	GL034 TPDS	GL038 WRISSFEE	GL040 LTF	GL044 SJFC
Payment JP51-2018-00022	LABRA-TREJO, GUVERMA TR18-0017-J51	0.10		1.00		2.00	0.60
Payment JP51-2018-00023	FGMS HOLDINGS LLC LT18-0011-J51		10.00				
Payment JP51-2018-00024	Ramirez, Abraham Arturo SC18-0008-J51		10.00				
Payment JP51-2018-00025	GONZALEZ, GEORGINA LILLIE TR18-0033-J51	0.10		1.00		2.00	0.60
Payment JP51-2018-00026	OSPINA, YEIMI ALEXANDRA CRNT18-0017-J51			1.00		2.00	0.60
<b>Fee Code Totals</b>		<b>0.30</b>	<b>90.00</b>	<b>6.00</b>	<b>15.00</b>	<b>12.00</b>	<b>3.60</b>

Final Totals	GL030 MVF	GL033 EFF	GL034 TPDS	GL038 WRISSFEE	GL040 LTF	GL044 SJFC
<b>Total Receipts</b>	0.30	90.00	6.00	15.00	12.00	3.60
<b>Total Adjustments Impacting Receipts</b>	0.00	0.00	0.00	0.00	0.00	0.00
<b>Final Fee Code Totals</b>	<b>0.30</b>	<b>90.00</b>	<b>6.00</b>	<b>15.00</b>	<b>12.00</b>	<b>3.60</b>

# Receipt Journal by Fund and Fee Code

TXHIDALGOPROD

Transaction Date Range: 03/01/2018 - 03/31/2018 Sorted by: By receipt number

Precinct 5 Place 1

## Civil Criminal Family Probate or Mental Health

Receipt Number	Party / Case #	GL047 TPDC	GL050 SOR	GL058		GL06151 CO
				CONSS	SF	
Payment JP51-2018-00022	LABRA-TREJO, GUIYERMA	1.00				65.80
Payment JP51-2018-00023	TR18-0017-J51 FGMS HOLDINGS LLC				150.00	
Payment JP51-2018-00024	LT18-0011-J51 Ramirez, Abraham Arturo					
Payment JP51-2018-00025	SC18-0008-J51 GONZALEZ, GEORGINA LILLIE	1.00				
Payment JP51-2018-00026	TR18-0033-J51 OSPINA, YEIMI ALEXANDRA	1.00	5.00			
<b>Fee Code Totals</b>		<b>6.00</b>	<b>5.00</b>	<b>75.00</b>	<b>300.00</b>	<b>190.80</b>

Final Totals	GL047 TPDC	GL050 SOR	GL058		GL06151 CO
			CONSS	SF	
<b>Total Receipts</b>	6.00	5.00	75.00	300.00	190.80
<b>Total Adjustments Impacting Receipts</b>	0.00	0.00	0.00	0.00	0.00
<b>Final Fee Code Totals</b>	<b>6.00</b>	<b>5.00</b>	<b>75.00</b>	<b>300.00</b>	<b>190.80</b>

# Receipt Journal by Fund and Fee Code

TXHIDALGOPROD

Transaction Date Range: 03/01/2018 - 03/31/2018 Sorted by: By receipt number

Precinct 5 Place 1

## Civil Criminal Family Probate or Mental Health

Receipt Number	Party / Case #	GL062		GL063		GL06451		GL069		Citation Number	Disposition Date	Cashier / Station
		CHS	JCTF	CHSJP	JCTF	CHSJP	JCTF	CHSJP	JCTF			
Payment JP51-2018-00022	LABRA-TREJO, GUIVERMA TR18-0017-J51	3.00	4.00	1.00						TX543D0PDFUS	03/22/2018	Villalpando, Melinda JP51.02
Payment JP51-2018-00023	FGMS HOLDINGS LLC LT18-0011-J51						5.00					Guzman, Melanie JP51.01
Payment JP51-2018-00024	Ramirez, Abraham Arturo SC18-0008-J51						5.00					Villalpando, Melinda JP51.02
Payment JP51-2018-00025	GONZALEZ, GEORGINA LILLIE TR18-0033-J51	3.00	4.00	1.00						TX54HF0JUMMW T	03/27/2018	Villalpando, Melinda JP51.02
Payment JP51-2018-00026	OSPINA, YEIMI ALEXANDRA CRNT18-0017-J51	3.00	4.00	1.00						130820s	03/27/2018	Villalpando, Melinda JP51.02
<b>Fee Code Totals</b>		<b>18.00</b>	<b>24.00</b>	<b>6.00</b>			<b>45.00</b>					

Final Totals		GL062		GL063		GL06451		GL069	
		CHS	JCTF	CHSJP	JCTF	CHSJP	JCTF	CHSJP	JCTF
<b>Total Receipts</b>		18.00	24.00	6.00	45.00				
<b>Total Adjustments Impacting Receipts</b>		0.00	0.00	0.00	0.00				
<b>Final Fee Code Totals</b>		<b>18.00</b>	<b>24.00</b>	<b>6.00</b>	<b>45.00</b>				

OFFICE OF COURT ADMINISTRATION  
TEXAS JUDICIAL COUNCIL

**COPY**



**OFFICIAL JUSTICE COURT MONTHLY REPORT**

Month March Year 2018  
County Hidalgo Pct. 5 Place 1  
Judge Jason Pena  
If new, date assumed office 01/01/2018  
Court Mailing Address 708 E. Edinburg Ave Ste B  
City ELSA, TX Zip 78543  
Phone Number 956-292-7015  
Fax Number 956-292-7019  
Court's Public Email jason.pena@co.hidalgo.tx.us  
Court's Website \_\_\_\_\_

THE ATTACHED IS A TRUE AND ACCURATE REFLECTION OF THE RECORDS OF THIS COURT.

Prepared by Melanie M. Guzman

Date 4/2/2018 Phone Number 956-292-7015 ext.1502

PLEASE RETURN THIS FORM NO LATER THAN 20 DAYS FOLLOWING THE END OF THE MONTH REPORTED TO:

OFFICE OF COURT ADMINISTRATION  
P O BOX 12066  
AUSTIN, TX  
78711-2066

PHONE: (512) 463-1625  
FAX: (512) 936-2423

## CRIMINAL SECTION

Court Precinct 5 Place 1				Traffic Misdemeanors			Non-Traffic Misdemeanors		
Month	March	Year	2018	Non-Parking	Parking	County Ordinance	Penal Code	Other State Law	County Ordinance
<b>1. Total Cases Pending First of Month:</b>				27	0	1	1	1	3
a. Active Cases				27	0	1	1	1	3
b. Inactive Cases				0	0	0	0	0	0
<b>2. New Cases Filed</b>				27	0	1	6	4	10
<b>3. Cases Reactivated</b>				0	0	0	0	0	0
<b>4. All Other Cases Added</b>				0	0	0	0	0	0
<b>5. Total Cases on Docket</b> <i>(Sum of Lines 1a, 2, 3 &amp; 4)</i>				54	0	2	7	5	13
<b>6. Dispositions Prior to Court Appearance or Trial:</b>									
a. Uncontested Dispositions <i>(Disposed without appearance before a judge (CCP Art. 27.14))</i>				0	0	0	0	0	0
b. Dismissed by Prosecution				0	0	0	0	0	0
<b>7. Dispositions at Trial:</b>									
a. Convictions									
1) Guilty Plea or Nolo Contendere				3	0	1	1	1	0
2) By the Court				0	0	0	0	0	0
3) By the Jury				0	0	0	0	0	0
b. Acquittals									
1) By the Court				0	0	0	0	0	0
2) By the Jury				0	0	0	0	0	0
c. Dismissed by Prosecution				0	0	0	0	0	0
<b>8. Compliance Dismissals:</b>									
a. After Driver Safety Course <i>(CCP, Art. 45.0511)</i>				0					
b. After Deferred Disposition <i>(CCP, Art. 45.051)</i>				0	0	0	0	0	0
c. After Teen Court <i>(CCP, Art. 45.052)</i>				0	0	0	0	0	0
d. After Tobacco Awareness Course <i>(HSC, Sec. 161.253)</i>								0	
e. After Treatment for Chemical Dependency <i>(CCP, Art. 45.053)</i>							0	0	
f. After Proof of Financial Responsibility <i>(TC, Sec. 601.193)</i>				0					
g. All Other Transportation Code Dismissals				0	0	0	0	0	0
<b>9. All Other Dispositions</b>				0	0	0	0	0	0
<b>10. Total Cases Disposed</b>				3	0	1	1	1	0
<b>11. Cases Placed on Inactive Status</b>				0	0	0	0	0	0
<b>12. Total Cases Pending End of Month:</b>				51	0	1	6	4	13
a. Active Cases <i>(Equals Line 5 minus the sum of Lines 10 &amp; 11)</i>				51	0	1	6	4	13
b. Inactive Cases <i>(Equals Line 1b minus Line 3 plus Line 11)</i>				0	0	0	0	0	0
<b>13. Show Cause Hearings Held</b>				0	0	0	0	0	0
<b>14. Cases Appealed</b>									
a. After Trial				0	0	0	0	0	0
b. Without Trial				0	0	0	0	0	0

**CIVIL SECTION**

Court Precinct 5 Place 1				Debt Claim	Landlord/Tenant	Small Claims
Month	March	Year	2018			
<b>1. Total Cases Pending First of Month:</b>				0	4	1
a. Active Cases				0	4	1
b. Inactive Cases				0	0	0
<b>2. New Cases Filed</b>				0	5	6
<b>3. Cases Reactivated</b>				0	0	0
<b>4. All Other Cases Added</b>				0	0	0
<b>5. Total Cases on Docket</b> <i>(Sum of Lines 1a, 2, 3 &amp; 4)</i>				0	9	7
<b>DISPOSITIONS</b>						
<b>6. Default Judgments</b>				0	3	0
<b>7. Agreed Judgments</b>				0	0	0
<b>8. Trial/Hearing by Judge/Hearing Officer</b>				0	2	0
<b>9. Trial by Jury</b>				0	0	0
<b>10. Dismissed for Want of Prosecution</b>				0	0	0
<b>11. Non-suited or Dismissed by Plaintiff</b>				0	1	0
<b>12. All Other Dispositions</b>				0	0	1
<b>13. Total Cases Disposed</b> <i>(Sum of Lines 6 through 12)</i>				0	6	1
<b>14. Cases Placed on Inactive Status</b>				0	0	0
<b>15. Total Cases Pending End of Month:</b>				0	3	6
a. Active Cases <i>(Equals Line 5 minus the sum of Lines 13 &amp; 14)</i>				0	3	6
b. Inactive Cases <i>(Equals Line 1b minus Line 3 plus Line 14)</i>				0	0	0
<b>16. Cases Appealed:</b>						
a. After Trial				0	0	0
b. Without Trial				0	0	0

## JUVENILE/MINOR ACTIVITY

Court Precinct 5 Place 1				Total
Month	March	Year	2018	
1. Transportation Code Cases Filed				0
2. Non-Driving Alcoholic Beverage Code Cases Filed				0
3. Driving Under the Influence of Alcohol Cases Filed				0
4. Drug Paraphernalia Cases Filed (HSC, Ch. 481)				0
5. Tobacco Cases Filed (HSC, Sec. 161.252)				0
6. Truancy Conduct Cases Filed (Family Code, Sec. 65.003(a))				0
7. Education Code (Except Failure to Attend) Cases Filed				0
8. Violation of Local Daytime Curfew Ordinance Cases Filed (Local Govt. Code, Sec. 341.905)				0
9. All Other Non-Traffic Fine-Only Cases Filed				0
10. Transfer to Juvenile Court:				0
a. Mandatory Transfer (Fam. Code, Sec. 51.08(b)(1))				0
b. Discretionary Transfer (Fam. Code, Sec. 51.08(b)(2))				0
11. Accused of Contempt and Referred to Juvenile Court (Delinquent Conduct) (CCP, Art. 45.050(c)(1))				0
12. Held in Contempt by Criminal Court (Fined and/or Denied Driving Privileges) (CCP, Art. 45.050(c)(2))				0
13. Juvenile Statement Magistrate Warning:				0
a. Warnings Administered				0
b. Statements Certified (Fam. Code, Sec. 51.095)				0
14. Detention Hearings Held (Fam. Code, Sec. 54.01)				0
15. Orders for Non-Secure Custody Issued				0
16. Parent Contributing to Nonattendance Cases Filed (Ed. Code, Sec. 25.093)				0

**ADDITIONAL ACTIVITY**

Court Precinct 5 Place 1				NUMBER GIVEN	NUMBER REQUESTS FOR COUNSEL
Month	March	Year	2018		
<b>1. Magistrate Warnings:</b>					
a. Class C Misdemeanors				1	
b. Class A and B Misdemeanors				76	0
c. Felonies				52	0
					<b>TOTAL</b>
<b>2. Arrest Warrants Issued:</b>					
a. Class C Misdemeanors					0
b. Class A and B Misdemeanors					3
c. Felonies					5
<b>3. Capiases Pro Fine Issued</b>					0
<b>4. Search Warrants Issued</b>					0
<b>5. Warrants for Fire, Health and Code Inspections Filed</b> (CCP, Art. 18.05)					0
<b>6. Examining Trials Conducted</b>					0
<b>7. Emergency Mental Health Hearings Held</b>					0
<b>8. Magistrate's Orders for Emergency Protection Issued</b>					15
<b>9. Magistrate's Orders for Ignition Interlock Device Issued</b> (CCP, Art. 17.441)					0
<b>10. All Other Magistrate's Orders Issued Requiring Conditions for Release on Bond</b>					0
<b>11. Driver's License Denial, Revocation or Suspension Hearings Held</b> (TC, Sec. 521.300)					0
<b>12. Handgun License Denial, Revocation or Suspension Hearings Held</b> (Govt. Code, Sec. 411.180)					0
<b>13. Disposition of Stolen Property Hearings Held</b> (CCP, Ch. 47)					0
<b>14. Peace Bond Hearings Held</b>					0
<b>15. Inquests Conducted</b>					0
<b>16. Cases in Which Fine and Court Costs Satisfied by Community Service:</b>					
a. Partial Satisfaction					0
b. Full Satisfaction					0
<b>17. Cases in Which Fine and Court Costs Satisfied by Jail Credit</b>					0
<b>18. Cases in Which Fine and Court Costs Waived for Indigency</b>					0
<b>19. Amount of Fines and Court Costs Waived for Indigency</b>					\$0
<b>20. Fines, Court Costs and Other Amounts Collected:</b>					
a. Kept by County					<del>\$1286</del> 1286.40
b. Remitted to State					<del>\$648</del> 647.70
c. Total					\$1934.10

CONSTABLE PCT. 1 CELESTINO AVILA MONTHLY REPORT

For the Month Ending February 2018

qbc

DATE	PLAINTIFFS NAME	DEFENDANTS NAME	RECEIPT NUMBER	CAUSE NUMBER	TYPE OF SERVICE OUT OF COUNTY (OCY) IN-COUNTY (IC)	OFFICE					TREASURER RECEIPT	AMOUNTS DUE TO COUNTY
						Justice Clerk	County Clerk	District Clerk	Other	Const Sale		
2/1/2018	Max Fine Furniture	Johnny Joe Salinas	C1-2018-16	SC18-0021-J12	Citation	X					N/A	Voided
2/1/2018	Max Fine Furniture	Gary Louis Moreno	C1-2018-17	SC18-0022-J12	Citation	X					219539	\$ 75.00
2/1/2018	Max Fine Furniture	Johnny Joe Salinas	C1-2018-18	SC18-0021-J12	Citation	X					219539	\$ 75.00
2/2/2018	Lynn Trabling-Anita Croft	Gretchen Frumess	C1-2018-19	CL-17-2564-F	Writ	X					219784	\$ 200.00
2/7/2018	Julio C. Alvarado	Juanita Luz Ledesma	C1-2018-20	SC18-0025-J12	Citation	X					219728	\$ 75.00
2/9/2018	Max Fine Furniture	Gloria Rivera	C1-2018-21	SC18-0028-J12	Citation	X					219841	\$ 75.00
2/9/2018	Max Fine Furniture	Honero Alvarez	C1-2018-22	SC18-0027-J12	Citation	X					219841	\$ 75.00
2/9/2018	Max Fine Furniture	Jorge Cantu Jr.	C1-2018-23	SC18-0026-J12	Citation	X					219841	\$ 75.00
2/12/2018	Oil Patch Fuel and Supply Inc	Gabriel Carrillo	C1-2018-24	2017-ESC-00040	Citation	X					219853	\$ 75.00
2/12/2018	Travis County, Et, al	Michael Hernandez	C1-2018-25	J5CV14234801	Citation	X			X		219853	\$ 75.00
2/12/2018	Max Fine Furniture	Marcos Noriega	C1-2018-26	SC18-0033-J12	Citation	X					219853	\$ 75.00
2/12/2018	Max Fine Furniture	Rachel Cuellar	C1-2018-27	SC18-0034-J12	Citation	X					219853	\$ 75.00
2/14/2018	Max Fine Furniture	Emmanuel Valdez	C1-2018-28	SC18-0035-J12	Citation	X					220306	\$ 75.00
2/20/2018	Salvador Haro	Arnulfo Gaytan	C1-2018-29	LT18-0151-J12	FED	X			X		220312	\$ 75.00
2/26/2018	Pharia LLC	Amibal J. Gonzalez	C1-2018-30	CL-09-2803-E	Writ	X			X		220315	\$ 200.00
2/26/2018	Miguel Lopez	Joelvana Rodriguez	C1-2018-31	2018-NSC-00008	Citation	X			X		220315	\$ 75.00
2/28/2018	State of Texas County of Cooke	Kara Lee Keith	C1-2018-32	CV10-00135	Citation	X			X		220393	\$ 75.00
2/28/2018	State of Texas County of Cooke	Kara Lee Keith	C1-2018-33	CV10-00135	Restraining Order	X			X		220393	\$ 100.00
											Page Total	\$ 1,550.00
											Grand Total	\$ 1,550.00



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

Approved by: *[Signature]* Constable, Precinct 11

MAR 07 2018

AUDITED BY THE HIDALGO COUNTY AUDITOR'S OFFICE

DATE: *3-12-18*

*4-25-18*

ORIGINAL

CONSTABLE MARTIN CANTU MONTHLY REPORT  
For the Month Ending Feb-18

dbc

DATE	PLAINTIFF'S NAME	DEFENDANT'S NAME	RECEIPT NUMBER	CAUSE NUMBER	TYPE OF SERVICE		Justice Clerk	County Clerk	District Clerk	Other	Const Sale	TREASURER RECEIPT	AMOUNTS DUE TO COUNTY
					OUT OF COUNTY (OC)	IN-COUNTY (IC)							
2/5/2018	VERONICA MILES	MARIO ECHAVARRIA	C2-2018-29	CL-06-0705-D	WRIT OF EXECUTION	X			X			219616	\$200.00
2/5/2018	VERONICA MILES	MARIA ORTIZ	C2-2018-30	CL-07-3098-D	WRIT OF EXECUTION	X			X			219616	\$200.00
2/5/2018	VERONICA MILES	MAX YORK	C2-2018-31	CL-07-3678-D	WRIT OF EXECUTION	X			X			219616	\$200.00
2/7/2018	Texas Comptroller of Public Accounts	IN THE INTEREST OF 132 CASES	C2-2018-32 TO C2-2018-158	IN THE INTEREST OF 132 CASES	OFFICE OF ATTORNEY GENERAL	X			X			219734	\$6,543.90
2/9/2018	ELITE FIBERGLASS REPAIR / MARIO SOILA GARCIA	OBPS/ BEN CORTEZ/ BENJAMIN RAMIRO CORTEZ	C2-2018-159	18-02-005635-SC	CITITION OF ALL METHODS	X			X			219788	\$75.00
1/12/2018	David Sanders	Hudson Insurance Company, et al	C2-2018-160	75774	CITITION OF ALL METHODS	X		X				219857	\$75.00
1/12/2018	United Joint Venture a Limited Partnership	Hermenia M. Rodriguez	C2-2018-161	CL-06-3667-D	WRIT OF EXECUTION	X		X				219857	\$200.00
1/12/2018	State of TX County of Travis	Michael Hernandez	10952-2	J5CV14-234801	TAX CITATION	X	X					220173	\$70.00
1/21/2018	Capital One Bank (USA), N.A.	Rodolfo Cirlos	C2-2018-162	DC17-2031-J21	CITITION OF ALL METHODS	X	X					220238	\$75.00
1/22/2018	Nueces Power Equipment	V&A Construction	C2-2018-163	18SC-0015-JP12	CITITION OF ALL METHODS	X		X				220238	\$75.00
1/22/2018	DONNA, STC, HS	JOSE C. LOZANO	C2-2018-164	T-1209-03-C	LEVY, DEED, & NOTICE PACKAGE-ORDER OF SALE	X		X				220238	\$275.00
1/22/2018	DONNA ISD, STC et al	RUTILO DE RODRIGUEZ	C2-2018-165	T-0483-13-I	LEVY, DEED, & NOTICE PACKAGE-ORDER OF SALE	X		X				220238	\$275.00
1/22/2018	DONNA ISD, STC et al	RUTILO DE RODRIGUEZ	C2-2018-166	T-0483-13-I	LEVY, DEED, & NOTICE PACKAGE-ORDER OF SALE	X		X				220238	\$275.00
1/22/2018	DONNA ISC, DONNA STC	FELIPE M. GARCIA SR	C2-2018-167	T-1496-14-D	LEVY, DEED, & NOTICE PACKAGE-ORDER OF SALE	X		X				220238	\$275.00
1/22/2018	DONNA ISC	DOMINGA VALADES DE TRIS	C2-2018-168	T-05358-13-E	LEVY, DEED, & NOTICE PACKAGE-ORDER OF SALE	X		X				220238	\$275.00
													\$9,088.90
													\$9,088.90



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 2

2018 MAR 13 AM 10 35

RECEIVED BY  
COUNTY AUDITOR



CONSTABLE, PCT. 3 LARRY GALLARDO MONTHLY REPORT

For the Month Ending February *plc*

DATE	PLAINTIFF'S NAME	DEFENDANT'S NAME	RECEIPT NUMBER	CAUSE NUMBER	TYPE OF SERVICE							TREASURER RECEIPT	AMOUNTS DUE TO COUNTY	
					OUT OF COUNTY (IC)	IN-COUNTY (IC)	Justice Clerk	County Clerk	District Clerk	Other	Const Sale			
2/2/2018	HIDALGO COUNTY, ET AL	STEPPING STONES HOME CARE SERVICES, LTD.	C3-2018-264	T-1845-17-J		X							219678	200.00
2/2/2018	VALLEY VIEW ISD, ET AL	DGALA ROPA USADA	C3-2018-265	T-1850-17-A		X							219678	200.00
2/6/2018	DYCK-ONEIL INC.	ALAN DE LEON	C3-2018-266	17-1471-C26		X							219680	75.00
2/6/2018	HIDALGO COUNTY, ET AL	VAL-TEX INSULATION	C3-2018-267	T-1885-17-C		X							219680	200.00
2/6/2018	FRED KURTH	MARK DIZDAR DBA DIZDAR DEVELOPMENT	C3-2018-268	T-0931-17-B		X							219680	335.00
2/6/2018	FRED L. KURTH	MARK DIZDAR, ET AL	C3-2018-269	T-0930-17-H		X							219680	335.00
2/6/2018	SUSQUEHANNA COMMERCIAL FINANCE, INC.	PHILLIP SANCHEZ & DIANA CAVAZOS I/J/S	C3-2018-270	16-08858		X							219680	75.00
2/6/2018	SUSQUEHANNA COMMERCIAL FINANCE, INC.	PHILLIP SANCHEZ & DIANA CAVAZOS I/J/S	C3-2018-271	16-08858		X							219680	75.00
2/12/2018	OIL PATCH FUEL & SUPPLY	K-P TRUCKING	C3-2018-272	2018-ESC-00012		X							219874	75.00
2/12/2018	OIL PATCH FUEL & SUPPLY	ANGEL CANALES	C3-2018-273	2018-ESC-00010		X							219874	75.00
2/12/2018	REPUBLIC CREDIT ONE, LP	JORGE GUERRA	C3-2018-274	CL-08-3409-D		X							219874	200.00
2/12/2018	STATE OF TEXAS	107 OAG CASES FOR OCTOBER 2017	C3-2018-275	SEE MONTHLY REPORT		X							219874	5,296.50
2/13/2018	HIDALGO COUNTY, ET AL	OCCASIONS	C3-2018-377	T-1856-17-I		X							220175	200.00
2/15/2018	MARIA RODRIGUEZ SOUTH TEXAS FEDERAL CREDIT UNION	FERNANDO BOTELLO	C3-2018-378	CV-364		X							220176	75.00
2/15/2018		JULIO RUIZ ; KARINA RUIZ	C3-2018-379	C-2878-17-A		X							220176	400.00
											Page Total	\$ 7,816.50		
											Grand Total	\$ 7,816.50		



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

Approved by: *[Signature]*  
Constable, Precinct 08

Prepared by: *[Signature]*

RECEIVED  
MAR 01 2018  
Hidalgo County Auditor's Office

*[Handwritten mark]*

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

DATE	PLAINTIFF'S NAME	DEFENDANT'S NAME	RECEIPT NUMBER	CAUSE NUMBER	TYPE OF SERVICE	JUDICIAL OFFICER					TREASURER RECEIPT	AMOUNTS DUE TO COUNTY
						Justice Clerk	County Clerk	District Clerk	Other	Const Sale		
2/20/2018	STATE OF TEXAS	EDUARDO ALBERTO OLCUIN	C3-2018-380	F-4565-00-B	PRECEPT			X			220177	\$ 75.00
2/23/2018	CITY OF EDINBURG, ET AL	TRANS ATLANTIC HOME HEALTH SERVICES	C3-2018-381	T-0314-18-H	TAX WARRANT			X			220267	\$ 200.00
2/23/2018	STC, ET AL	RICARDO CAMACHO, ET AL	C3-2018-382	T-2602-13-F	LEVY, DEED, NOTICE PKG & ORDER OF SALE			X			220267	\$ 275.00
2/23/2018	DONNA ISD, ET AL	ESTEBAN CACARES	C3-2018-383	T-0467-12-H	LEVY, DEED, NOTICE PKG & ORDER OF SALE			X			220267	\$ 275.00
2/23/2018	DONNA, ET AL	TRINIDAD BENITEZ, ET AL	C3-2018-384	T-509-09-C	LEVY, DEED, NOTICE PKG & ORDER OF SALE			X			220267	\$ 275.00
2/23/2018	HIDALGO CO., ET AL	MAXIMINO MUNOX, ET AL	C3-2018-385	T-0189-14-D	LEVY, DEED, NOTICE PKG & ORDER OF SALE			X			220267	\$ 275.00
2/23/2018	DONNA ISD, ET AL	FRANCISCO S. YANEZ	C3-2018-386	T-2144-11-C	LEVY, DEED, NOTICE PKG & ORDER OF SALE			X			220267	\$ 275.00
2/23/2018	DONNA ISD, ET AL	RICHARD CAMACHO	C3-2018-387	T-1577-08-C	LEVY, DEED, NOTICE PKG & ORDER OF SALE			X			220267	\$ 275.00
2/23/2018	DONNA ISD, ET AL	JOSE HINOJOSA	C3-2018-388	T-1518-14-1	LEVY, DEED, NOTICE PKG & ORDER OF SALE			X			220267	\$ 275.00
2/23/2018	HIDALGO CO., ET AL	PETRA C. VALLE	C3-2018-389	T-1777-14-D	LEVY, DEED, NOTICE PKG & ORDER OF SALE			X			220267	\$ 275.00
2/23/2018	LA VILLA ISD, ET AL	ANACLETO LOPEZ	C-2018-390	T-601-10-B	LEVY, DEED, NOTICE PKG & ORDER OF SALE			X			220267	\$ 275.00
2/23/2018	UNIFUND CCR	ROSA E. OLIVARES	C3-2018-391	CL-06-1507-E	WRIT OF EXECUTION		X				220267	\$ 200.00
2/23/2018	DONNA ISD, ET AL	THE KNOWN & UNKNOWN HEIRS OF TEDORA OLIVAREZ	1131-3	T-334-96-E	LEVY, DEED, NOTICE PKG & ORDER OF SALE 1996			X			220267	\$ 270.00
2/23/2018	DONNA ISD, ET AL	MARIA ELIA YANEZ, ET AL	1132-3	T-871-97-C	LEVY, DEED, NOTICE PKG & ORDER OF SALE 1997			X			220267	\$ 270.00
2/23/2018	EDCOUCH-ELSA ISD, ET AL	R. B. CARTER (DECEASED)	1133-3	T-0454-12-1	LEVY, DEED, NOTICE PKG & ORDER OF SALE 2012			X			220267	\$ 270.00
											Page Total	\$ 3,760.00
											Grand Total	\$ 11,576.50

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

Prepared by: B. V. R. V.

[Signature]  
Constable, Precinct

APPROVED BY: **RECEIVED**  
 Revised: 3/01 MAR 01 2018  
 Hidalgo County Auditor's Office

AUDITED BY: THE HIDALGO COUNTY AUDITOR'S OFFICE  
 DATE: 3/20/18

4-26-18 4/20/18

Xla

COUNTY CLERK MONTHLY FEE REPORT

MARCH  
2018

\*\*\*\*COUNTY CLERK FEE ACCOUNT\*\*\*\*

PBC

RECORDING FEES/LGC118.013,118.011,212.004,BCC36.10	✓	\$146,162.75	✓	X2;XS
MARRIAGE LICENSES/LGC118.018 (TOTAL)	✓	\$15,225.00	✓	X2;XS
STATE COMPTROLLER				
MARRIAGE LICENSE	# Filed# Filed	✓ 500	XS	✓ \$15,000.00
BIRTH CERTIFICATES	# Filed# Filed	✓ 411	XS	✓ \$739.80
BIRTH DSHS	# Filed# Filed	✓ 19	XS	✓ \$34.77
DECLARATION OF INFORMAL MARRIAGE	# Filed# Filed	✓ 18	XS	✓ \$225.00
UCC-FINANCING STATEMENTS/BCC9.403				✓ \$930.00
EARLY CHILDHOOD DONATION				✓ \$20.00
VITAL STATISTICS/LGC 118.015				✓ \$19,520.43
CERTIFIED COPIES/LGC 118.014				✓ \$55.00
RETURNED CHECK CHARGE/LGC 118.0215				✓ \$444.00
REFUNDS				\$0.00
BEER & WINE PERMITS/ABC 61.31				\$0.00
PRINTER FEES/ABC 61.38				\$0.00
RECEIVED ON ACCOUNT				✓ \$255,821.75
RCRDS MGMT & PRESERVATION PRGM/LGC 118.0216				✓ \$94,870.00
DIGITAL IMAGE FEES				✓ \$4,258.84
CC RECORDS ARCHIVES FEE LGC 118.025				✓ \$96,470.00
COURTHOUSE SECURITY FUND/LGC 291.008				✓ \$10,133.00
VITAL ARCHIVE FEE HSC 191.0045(h)				✓ \$1,375.00
OVER/(SHORT)				✓ \$17.00
NEW COURTHOUSE FEE				✓ \$86,000.00
INTEREST EARNED				\$0.00
ADJUSTMENTS				\$0.00
TOTAL CHARGES AND COLLECTIONS				\$747,302.34
LESS:				
CHARGES ON ACCOUNT				✓ 257,285.34
				<del>\$75,045.60</del>
TOTAL DEPOSITED IN BANK				\$672,056.76
LESS:				
PRINTERS FEES/ABC 61.38				\$0.00
BIRTH DSHS		0.00		<del>\$24.77</del>
REFUNDS		0.00		<del>\$444.00</del>
OVER/(SHORT)		0.00		<del>\$47.00</del>
SUBTOTAL				0.00
				<del>\$495.77</del>
DUE TO TREASURER				490,071.00
				<del>\$671,700.96</del>

Received Auditor's Office

APR 16 6:30 AM '18

DISTRIBUTION:				
COUNTY CLERK FEES	1100-341-10-180-002-0-000	✓	6302,660.34	X
EARLY CHILDHOOD DONATION	1100-207-20-000-074-0-000	✓	\$20.00	X
INTEREST EARNED DSHS	1100-207-20-000-075-0-000	✓	34.77	X
RCRDS MGMT & PRESERVATION PRGRM/LGC 118.0216	1237-341-10-180-000-0-000	✓	\$94,870.00	X
DIGITAL IMAGE FEES	1100-341-10-180-013-0-000	✓	\$4,258.84	X
CC RECORDS ARCHIVE FEE LGC 118.025	1100-341-10-180-005-0-000	✓	\$96,470.00	X
COURTHOUSE SECURITY FUND/LGC 291.008	1241-341-10-180-001-0-000	✓	\$10,133.00	X
COMPTOR OF PUBLIC ACCTS-MARR FEES (MONTHLY)/LGC 118.022(a)	1100-207-20-000-040-0-000	✓	\$15,000.00	X
COMPTOR OF PUBLIC ACCTS-BIRTH/DEATH CERT (QUARTERLY)/LGC 118.015(b)	1100-207-20-000-038-0-000	✓	\$739.80	X
COMPTOR OF PUBLIC ACCTS-DECLARATION OF INFORMAL MARRIAGE/LGC 118.022(a)	1100-207-20-000-041-0-000	✓	\$225.00	X
NEW COURTHOUSE FEE	1100-341-10-180-019-0-000	✓	\$86,000.00	X
PRESERVATION OF VITAL STATISTICS HSC 191.0045(h)	1100-341-10-180-010-0-000	✓	\$1,375.00	X
Refunds	1100-202-00-000-022-0-000	✓	444.00	X
DISTRIBUTION TOTAL: Overages	1100-340-00-000-000-0-000	✓	17.00	X
COUNTY AUDITOR'S FORM: ARS-CC-002, PART I				
REVISED 2004				

PREPARED BY: Berenze Alvarado 4/11/18  
BERENZE ALVARADO DEPUTY CLERK DATE

APPROVAL: Arturo Guajardo Jr 4-11-18  
ARTURO GUAJARDO JR COUNTY CLERK DATE

AUDITED BY: THE HIDALGO COUNTY AUDITOR'S OFFICE  
DATE: 6/5/18  
4/13/18 4/26/18 4/24/18

# Receipt Journal by Fund and Fee Code

TXHIDALGOPROD

Transaction Date Range 03/01/2018 - 03/31/2018 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



2018 APR 16 AM 10: 34

	Totals	Fee Totals
Total Receipts	161,040.72	161,040.72
Total Adjustments Impacting Receipts	(2.00)	(2.00)
Final Fee Code Totals	161,038.72	161,038.72
Less duplicated e-files over-transferred in February 28, 2018		\$ 10.00
<b>Total Due to Treasurer</b>	<b>161,038.72</b>	<b>\$ 161,038.72</b>
Plus City of McAllen deposit Receipt 2018-01368		\$ 1,000.00
<b>Total</b>	<b>\$ 162,038.72</b>	<b>\$ 162,038.72</b>
Plus City of Mission deposit Receipt 2018-01315		\$ 286.00
<b>Total</b>	<b>\$ 162,314.72</b>	<b>\$ 162,314.72</b>
Plus 2017 Under transfers		-\$ 10.00
<b>Due Treasurer</b>		<b>\$ 162,324.72</b>

Hidalgo County Clerk  
 Civil and Probate Court Cost

March 2018

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

*Arthur S. Svejand*  
 County Clerk

April 12, 2018

Date

AUDITED BY: THE HIDALGO COUNTY AUDITOR'S OFFICE  
 DATE: *4/19/18* *4/24/18*  
*413118*

# Receipt Journal by Fund and Fee Code

TXHIDALGOPROD

Transaction Date Range: 03/01/2018 - 03/31/2018 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

Civil Probate or Mental Health

	Totals	Fee Totals
Fee Code Totals for All Funds	161,038.72	161,038.72
00-341-10-180-002-0-000 County Clerk	29,455.00	✓ 29,455.00 ✓ X; X3
00-342-10-180-001-0-000 Sheriff	4,650.00	✓ 4,650.00 ✓ X; X3-1
00-341-10-180-001-0-000 County Judge	504.00	✓ 504.00 ✓ X; X3-1
00-341-10-180-006-0-000 Stenographer	8,900.00	✓ 8,900.00 ✓ X; X3-1
00-341-10-180-008-0-000 Jury - County Clerk	6,040.00	✓ 6,040.00 ✓ X; X3-1
00-341-10-180-007-0-000 Probate Judge Education	177.00	✓ 177.00 ✓ X; X3
00-207-20-000-0-0-0-000 Indigent Civil Legal Services	4,050.00	✓ 4,050.00 ✓ X; X3
00-207-20-000-0-0-0-000 Probate Indigent Legal Service	600.00	✓ 600.00 ✓ X; X3-1
00-207-20-000-0-0-0-000 Judicial Fund / Civil CC Stat	15,800.00	✓ 15,800.00 ✓ X; X3-1
00-207-20-000-0-0-0-000 Judicial Support Fee	16,632.00	✓ 16,632.00 ✓ X; X3-1
00-207-20-000-0-0-0-000 Judicial Fund / Probate CC Stat	2,400.00	✓ 2,400.00 ✓ X; X3-1
00-207-20-000-0-0-0-000 Appellate Judicial System Fund	2,275.00	✓ 2,275.00 ✓ X; X3
00-341-10-080-011-0-000 Dist Attorney BF Commission	540.00	✓ 540.00 ✓ X; X3
00-341-10-180-002-0-000 Registry Administration Fee	1,556.39	✓ 1,556.39 ✓ X; X3
00-207-20-000-0-0-0-000 Non Disclosure Fee	112.00	✓ 112.00 ✓ X; X3-1
00-361-11-000-006-0-000 Interest Earnings	11.33	✓ 11.33 ✓ X; X3
00-207-20-000-0-0-0-000 State-Elec Filing Fee	13,950.00	✓ 13,950.00 ✓ X; X3
00-341-10-180-017-0-000 County Clerk EFile Fee	7,236.00	✓ 7,236.00 ✓ X; X3
00-341-10-180-019-0-000 County Clerk - Court Facilities	9,100.00	✓ 9,100.00 ✓ X; X3
00-207-20-000-0-0-0-000 Jud & Court Personnel	2,320.00	✓ 2,320.00 ✓ X; X3-1
1100 - General Fund	126,308.72	126,308.72
238-341-20-180-001-0-000 County Records Management	2,325.00	✓ 2,325.00 ✓ X; X1; X3-1

404 cases X4-3e ✓

# Receipt Journal by Fund and Fee Code

TXHIDALGOPROD

Transaction: Date Range 03/01/2018 - 03/31/2018 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

	Totals	Fee Totals
238-341-10-180-000-0-000 Co Rec Mgmt/Preserve	4,550.00	✓ 4,550.00 ✓ X; X1; X3
1238 - County Records Management and Preservation	6,875.00	6,875.00
200-352-10-180-001-0-000 Bond Forfeitures	4,590.00	✓ 4,590.00 ✓ X; X1; X3
1200 - Road and Bridge Countywide	4,590.00	4,590.00
239-341-10-180-001-0-000 Court Reporter Service Fee	5,940.00	✓ 5,940.00 ✓ X; X1; X3
1239 - Court Reporter Service	5,940.00	5,940.00
241-341-10-180-001-0-000 Courthouse Security Fund	2,285.00	✓ 2,285.00 ✓ X; X1; X3
1241 - Courthouse Security	2,285.00	2,285.00
247-341-10-180-001-0-000 Law Library	13,860.00	✓ 13,860.00 ✓ X; X1; X3-1
1247 - Law Library Fee	13,860.00	13,860.00
1250-341-10-180-001-0-000 SCIG Probate Filing Fee	1,180.00	✓ 1,180.00 ✓ X; X1; X3-1 ✓ X4-4
1250 - Supplemental Court Guardianship	1,180.00	✓ 1,180.00

# Receipt Journal by Fund and Fee Code

TXHIDALGOPROD

Transaction Date Range 03/01/2018 - 03/31/2018 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

	Totals	Fee Totals
Total Receipts	223,136.28	✓ 223,136.28
Total Adjustments Impacting Receipts	(60.00)	✓ (60.00)
Final Fee Code Totals	223,076.28	✓ 223,076.28
Refunds		✓ 62.00
<b>Total Due to Treasurer</b>		<b>\$ 223,014.28</b>
Less Duplicated E-file transferred on 2/28/2018	10.00	
<b>Total</b>		<b>\$ 223,004.28</b>
Plus E-File not transferred On February 12 and 20	6.00	
<b>Total</b>		<b>\$ 223,010.28</b>
Plus over transfer from voided receipt on March 15, 2018	60.00	
<b>Total</b>		<b>\$ 223,070.28</b>
Less 2017 over transfers	188.00	
<b>-Due Treasurer</b>		<b>\$ 222,882.28</b>

X9-1  
X9-2  
X3-1, X8, X9-2

Hidalgo County Clerk

Criminal Court Cost

March 2018

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 4/12/2018

Received Auditor's Office

2018 APR 16 AM 10:34

AUDITED BY: THE HIDALGO COUNTY AUDITOR'S OFFICE  
 DATE: 4/24/18

# Receipt Journal by Fund and Fee Code

TXHIDALGOPROD

Transaction Date Range: 03/01/2018 - 03/31/2018 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

Fund/Item CL Account Summary	Totals	Fee Totals
Fee Code Totals for All Funds	223,076.28	223,076.28
1100-341-10-180-002-0-000 County Clerk	13,351.36	✓ 11,059.34 <del>13,351.36</del> X2-3
1100-342-10-180-001-0-000 Sheriff	9,044.48	✓ 9,044.48 X2-3 ; X ; X3
1100-341-10-180-006-0-000 Stenographer	5,529.57	✓ 5,529.57 X2-3 ; X ; X3
1100-207-20-000-005-0-000 Time Payment - State	2,865.06	✓ 3,011.55 <del>2,865.06</del> X2-3 ; X ; X3
1100-341-10-180-017-0-000 County Clerk EFile Fee	2,370.00	✓ 2,370.00 X2-3 ; X ; X3
1100-202-00-000-019-0-000 Failure to Appear-Vendor	623.60	✓ 623.60 X2-3 ; X ; X3
1100-202-00-000-022-0-000 Refund/Overpmt-CC	62.00	✓ 62.00 X2-3 ; X2 ; X3
1100-207-20-000-015-0-000 Consolidated Court Costs	22,948.18	✓ 22,948.18 X2-3 ; X ; X3 ; X6
1100-207-20-000-019-0-000 Arrest - DPS	13.74	✓ 13.74 X2-3 ; X ; X3
1100-207-20-000-030-0-000 DNA Testing Fee (CCD)	44.28	✓ 44.28 X2-3 ; X ; X3
1100-207-20-000-035-0-000 State Traffic Fee	3,290.70	✓ 3,290.70 X2-3 ; X ; X3
1100-207-20-000-038-0-000 EMS Trauma Fund (CCP)	11,029.81	✓ 11,029.81 X2-3 ; X ; X3
1100-207-20-000-046-0-000 Jud(CR-CC Statutory Court) to	3,034.87	✓ 3,034.87 X2-3 ; X ; X3
1100-207-20-000-053-0-000 Jury Service Fund	809.37	✓ 809.37 X2-3 ; X ; X3
1100-207-20-000-054-0-000 Judicial Support Fee - State	1,491.38	✓ 1,491.38 X2-3 ; X ; X3
1100-207-20-000-058-0-000 Drug Court Fee - State (CCP)	7,924.17	✓ 7,924.17 X2-3 ; X ; X3
1100-207-20-000-059-0-000 Indigent Defense Representation	551.23	✓ 551.23 X2-3 ; X ; X3
1100-207-20-000-061-0-000 Moving Violation Fee	11.00	✓ 11.00 X2-3 ; X ; X3
1100-207-20-000-066-0-000 Failure to Appear-State	2,078.70	✓ 2,078.70 X2-3 ; X ; X3
1100-207-20-000-072-0-000 Elec Filing Fee - CR-CC to State	1,328.96	✓ 1,328.96 X2-3 ; X ; X3
1100-341-10-140-051-0-000 Tax A/C Scofflaw - CC	2,751.96	✓ 2,751.96 X2-3 ; X ; X3
1100-341-10-180-003-0-000 CC Time Payment 10%	866.02	✓ 602.31 <del>866.02</del> X2-3 ; X ; X3
1100-341-10-180-002-000 TP-406		✓ 2,449.24 X2-3 ; X ; X3

# Receipt Journal by Fund and Fee Code

TXHIDALGOPROD

Transaction Date Range: 03/01/2018 - 03/31/2018 Sorted by: By receipt number

Tills: CC - Daniela Blanco, CC - Jason Rohr, CC - Juan Perez, CC - Julie Gomez, CC - Syl

Fund and Fee Account Summary	Totals	Fee Totals
1100-341-10-180-004-0-000 CC - Admin Transaction Fee	1,898.00	✓ 1,898.00 ✓ X2-3 ; X3
1100-341-10-180-009-0-000 CC - DA Fees	5,106.40	✓ 5,106.40 ✓ X2-3 ; X ; X3
1100-341-10-180-012-0-000 CC - Jud. Support Fee (CR)	166.00	✓ 166.00 ✓ X2-3 ; X ; X3
1100-341-10-180-016-0-000 CC - FTA - Admin Fee	415.66	✓ 415.66 ✓ X2-3 ; X ; X3
1100-351-20-180-001-0-000 CC - Public Defense	22,115.55	✓ 22,115.55 ✓ X2-3 ; X ; X3
1100-341-10-180-006-0-000 County Clerk - Court Costs	329.14	✓ 329.14 ✓ X2-3 ; X ; X3
1100-202-00-000-004-0-000 A/P Delinquent Fee	3,595.10	✓ 3,595.10 ✓ X2-3 ; X ; X3
1100 - General Fund	125,646.29	125,646.29
1238-341-20-180-001-0-000 County Records Management	6,156.39	✓ 6,156.39 ✓ X2-3 ; X ; X1 ; X3
1238 - County Records Management and Preservation	6,156.39	6,156.39
1237-341-10-180-000-0-000 CC - Rec. Mgmt Preserv Fees	755.71	✓ 755.71 ✓ X2-3 ; X ; X1 ; X3
1237 - County Clerk Records Management and	755.71	755.71
1200-351-10-180-000-0-000 CC - Fines	72,948.39	✓ 72,948.39 ✓ X2-3 ; X ; X1 ; X3
1200 - Road and Bridge Countywide	72,948.39	72,948.39
1241-341-10-180-001-0-000 Courthouse Security Fund	829.36	✓ 829.36 ✓ X2-3 ; X ; X1 ; X3
1241 - Courthouse Security	829.36	829.36
1255-341-10-180-000-0-000 CC/DC Crl Tech - CC Fee	1,090.14	✓ 1,090.14 ✓ X2-3 ; X ; X1 ; X3
1255 - County and District Court Technology Fund	1,090.14	1,090.14
1225-341-10-080-000-0-000 Pre-Trial Interv Program-DA	15,650.00	✓ 15,650.00 ✓ X2-3 ; X ; X1 ; X3
1225 - Pre-Trial Intervention Program	15,650.00	15,650.00

# COUNTY of HIDALGO

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



EDINBURG, TEXAS 78539

April 30, 2018

The Honorable Celestino Avila, Constable  
Hidalgo County Precinct No. 1  
1902 Joe Stephens Blvd. Suite 303  
Weslaco, TX 78596

Re: *Monthly Fees Report* for February 2018

Dear Constable Avila:

We conducted a limited scope review of the Constable Precinct No. 1 *Monthly Fees Report* and supporting documentation for the month of February 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 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 Report* for the month of February 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 conducting our review, the following procedures were performed:

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

#### 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.

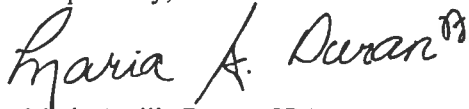
The Honorable Celestino Avila  
April 30, 2018  
Page 2 of 2

**Conclusion:**

Total collections for the month of February 2018 were \$1,550.00. Based on the results of our review, we have concluded that fees collected were properly accounted and reported.

If you have any questions, please contact 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

RODOLFO DELGADO

J. R. "BOBBY" FLORES

ROSE GUERRA REYNA

JUAN R. PARTIDA

MARIO E. RAMIREZ, JR.

NOE GONZALEZ

LETICIA LOPEZ

L. KENO VASQUEZ

ISRAEL RAMON, JR.

RENEE R. BETANCOURT

# COUNTY of HIDALGO

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Hidalgo County Administration Building  
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Edinburg, Texas 78539-6243  
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EDINBURG, TEXAS 78539

April 30, 2018

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

Re: *Monthly Fees Report* for February 2018

Dear Constable Cantu:

We conducted a limited scope review of the Constable Precinct No. 2 *Monthly Fees Report* and supporting documentation for the month of February 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 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 Report* for the month of February 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 conducting our review, the following procedures were performed:

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

#### HIDALGO COUNTY DISTRICT JUDGES

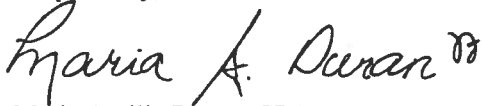
LUIS M. SINGLETERRY JUDGE, 92<sup>ND</sup> D.C.    RODOLFO DELGADO JUDGE, 93<sup>RD</sup> D.C.    J. R. "BOBBY" FLORES JUDGE, 139<sup>TH</sup> D.C.    ROSE GUERRA REYNA JUDGE, 208<sup>TH</sup> D.C.    JUAN R. PARTIDA JUDGE, 275<sup>TH</sup> D.C.    MARIO E. RAMIREZ, JR. JUDGE, 332<sup>ND</sup> D.C.    NOE GONZALEZ JUDGE, 370<sup>TH</sup> D.C.    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 month of February 2018 were \$9,558.90. 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 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

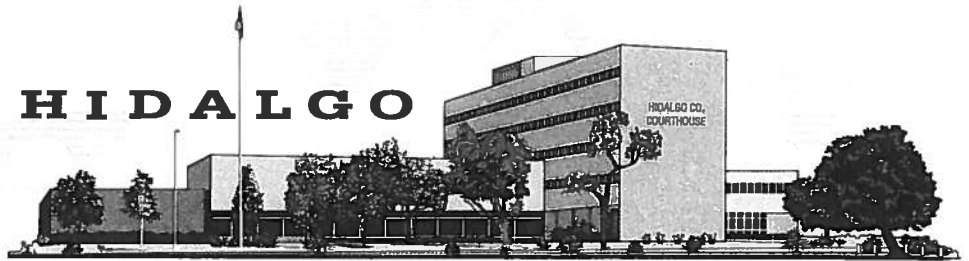
cc: Valde Guerra, County Executive Officer



**HIDALGO COUNTY DISTRICT JUDGES**

# COUNTY of HIDALGO

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EDINBURG, TEXAS 78539

April 30, 2018

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

Re: *Monthly Fees Report* for February 2018

Dear Constable Gallardo:

We conducted a limited scope review of the Constable Precinct No. 3 *Monthly Fees Report* and supporting documentation for the month of February 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 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 Report* for the month of February 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 conducting our review, the following procedures were performed:

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

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#### 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.

Honorable Lazaro Gallardo

April 30, 2018

Page 2 of 2

**Conclusion:**

Total collections for the month of February 2018 were \$11,576.50. Based on the results of our review, we have concluded that fees collected were generally properly accounted and reported.

If you have any questions, please contact 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

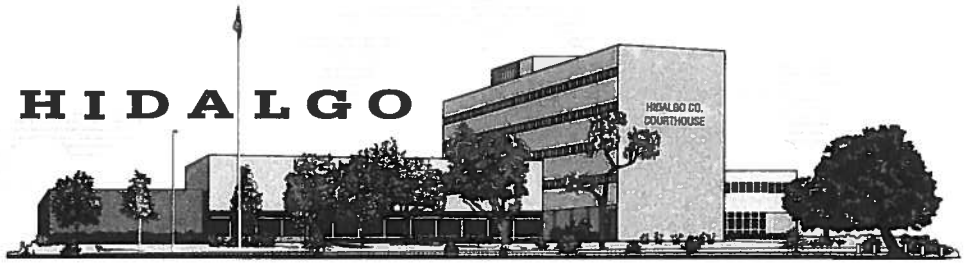
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**HIDALGO COUNTY DISTRICT JUDGES**

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.	NDE GONZALEZ JUDGE, 370 <sup>TH</sup> D.C. OVERSEER	LETICIA LOPEZ JUDGE, 389 <sup>TH</sup> D.C.	L. KENO VASQUEZ JUDGE, 388 <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.
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# COUNTY of HIDALGO

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Hidalgo County Administration Building  
2808 South Business Highway 281  
Edinburg, Texas 78539-6243  
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WEBSITE: [www.co.hidalgo.tx.us/auditor](http://www.co.hidalgo.tx.us/auditor)



EDINBURG, TEXAS 78539

April 25, 2018

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

Ref: *Fee Monthly Report* for March 2018

Dear Mr. Guajardo:

We conducted a limited scope review of the *Fee Monthly Report (Monthly Report)* for March 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 March 2018. 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 conducting our review, 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.
- Verified that procedures for voided receipts were properly followed.
- Verified that collections per the *Monthly Report* agreed to: 1.) total receipts issued, 2.) total deposits made with the County Treasurer, and 3.) total deposits posted to *alio*'s Undistributed Receipts general ledger account.
- Verified the sequence of receipts per the *Monthly Report* agreed to receipts issued. In addition, verified that receipts followed sequential order.
- Reviewed *Revenue Remittance 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, *Revenue Remittance Reports*, *Company Accounts Summary Report*, and a sample of bank deposit slips to verify proper completion.

### Conclusion:

Total collections for the month of March 2018 were \$490,017.00. 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.

#### HIDALGO COUNTY DISTRICT JUDGES

JAIME E. TIJERINA  
JUDGE, 32<sup>nd</sup> D.C.

RODOLFO DELGADO  
JUDGE, 33<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, 312<sup>nd</sup> D.C.

NOE GONZALEZ  
JUDGE, 378<sup>th</sup> D.C.  
OVERSEER

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

L. KENO VASQUEZ  
JUDGE, 388<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 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 March 2018 *Monthly Report* was submitted to the County Auditor's Office 8 days after the fifth day following the end of the month. According to staff, attempts were made to submit the *Monthly Report* in a timely manner; however, the submittal of the *Monthly Report* is delayed due to a heavy work load and management not being available to review and approve the *Monthly Report* in time.

Pursuant to Local Government Code §114.001 (b), "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. 2:**

We were not able to verify the receipt sequence issued through *Kofile*. *Kofile* creates an order number for every type of activity recorded on *Kofile* (e.g., receipting, scanning, or searching); however, the *Kofile* "Order Summary Report" only provides information regarding the issuance of order numbers (receipt) in which a financial transaction occurred; therefore, a gap in the receipt sequence exists. According to staff, the department is working with *Kofile* representatives to create a report that will include all order numbers and type of orders issued (e.g., receipting, scanning, or searching) during the month.

Having a report that includes all types of activity recorded on *Kofile* (e.g., receipting, scanning, or searching) will help ensure that all financial transactions are accounted and recorded properly.

Failure to ensure that a report can be generated from *Kofile* that includes all activity recorded on *Kofile* may result in financial transactions not accounted and recorded properly and the loss or misuse of County funds.

**Recommendation:**

Management should continue working with *Kofile* representatives to create a report that will include every type of activity recorded during the month.

**Observation No. 3:**

As of March 2018, four company accounts (escrow accounts) reflect incorrect balances in the *Company Accounts Summary Report*. The balances were overstated as follows:

- Edward Abstract and Title Co., \$4.00;
- Nain Engineering LLC Maps account, \$75.00;
- Perdue Brandon Fielder Collins account, \$4.00; and
- Spoor Engineering account, \$85.00.

The discrepancies are mainly attributed to entering incorrect amounts into *Kofile* when the accounts were opened or glitches in the receipting system. According to staff, *Kofile* representatives were informed of the discrepancies; however, they have not been resolved.

The County Auditor's Office requires that all company accounts reflect the proper balances.

Failure to ensure that the company accounts reflect the proper balances will result in the companies receiving services that are not paid for.

**Recommendation:**

Management should continue working with *Kofile* representatives to correct the errors in the escrow accounts listed above.

---

HIDALGO COUNTY DISTRICT JUDGES

**Observation No. 4:**

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 slips since they are able to generate a report that indicates 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.

**Observation No. 5:**

We noted that the *Hidalgo County Clerk Void/Adjustment Sheets* for 4 receipts voided in March 2018 were not submitted along with the *Monthly Report*. According to staff, the *Hidalgo County Clerk Void/Adjustment Sheets* were not submitted with the *Monthly Report* since they were pending to be approved by the Office Manager.

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, 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. In addition, the cashier must obtain approval by his/her supervisor prior to voiding the receipt.

Failure to ensure that the *County Clerk Void/Adjustment Sheet* is submitted to the County Auditor's Office and that the *Hidalgo County Clerk Void/Adjustment Sheet* is approved by a supervisor prior to voiding the receipt may result in the loss of County revenues.

**Recommendation:**

Management should implement procedures to ensure that the *Hidalgo County Clerk Void/Adjustment Sheet* are submitted to the County Auditor's Office. In addition, management should implement procedures to ensure that the *Hidalgo County Clerk Void/Adjustment Sheet* is approved by the supervisor prior to voiding the receipt.

Please provide written management responses to the observations noted above by May 9, 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

cc: Valde Guerra, County Executive Officer

**HIDALGO COUNTY DISTRICT JUDGES**

COUNTY CLERK MONTHLY FEE REPORT

MARCH  
2018

\*\*\*\*COUNTY CLERK FEE ACCOUNT\*\*\*\*

PBC

RECORDING FEES/LGC118.013,118.011,212.004,BCC36.10	✓	\$146,162.75	✓	X2;XS
MARRIAGE LICENSES/LGC118.018 (TOTAL)	✓	\$15,225.00	✓	X2;XS
STATE COMPTROLLER				
MARRIAGE LICENSE	✓	\$15,000.00	✓	X;X2;XS
BIRTH CERTIFICATES	✓	\$739.80	✓	X;X2;XS
BIRTH DSHS	✓	\$34.77	✓	X;X2;XS
DECLARATION OF INFORMAL MARRIAGE	✓	\$225.00	✓	X;X2;XS
UCC-FINANCING STATEMENTS/BCC9.403	✓	\$930.00	✓	X2;XS
EARLY CHILDHOOD DONATION	✓	\$20.00	✓	X;X2;XS
VITAL STATISTICS/LGC 118.015				
CERTIFIED COPIES/LGC 118.014	✓	\$19,520.43	✓	X2;XS
RETURNED CHECK CHARGE/LGC 118.0215	✓	\$55.00	✓	X2;XS
REFUNDS	✓	\$444.00	✓	X;X2;X3;XS
BEER & WINE PERMITS/ABC 61.31		\$0.00		
PRINTER FEES/ABC 61.38		\$0.00		
RECEIVED ON ACCOUNT	✓	\$255,821.75	✓	X2;X3;XS
RCRDS MGMT & PRESERVATION PRGM/LGC 118.0216	✓	\$94,870.00	✓	X;X2;XS
DIGITAL IMAGE FEES	✓	\$4,258.84	✓	X;X2;XS
CC RECORDS ARCHIVES FEE LGC 118.025	✓	\$96,470.00	✓	X;X2;XS
COURTHOUSE SECURITY FUND/LGC 291.008	✓	\$10,133.00	✓	X;X2;XS
VITAL ARCHIVE FEE HSC 191.0045(h)	✓	\$1,375.00	✓	X;X2;XS
OVER/(SHORT)	✓	\$17.00	✓	X;X2;XS
NEW COURTHOUSE FEE	✓	\$86,000.00	✓	X;X2;X3;XS
INTEREST EARNED		\$0.00		
ADJUSTMENTS		\$0.00		
TOTAL CHARGES AND COLLECTIONS				
LESS:				
CHARGES ON ACCOUNT				
TOTAL DEPOSITED IN BANK				
LESS:				
PRINTERS FEES/ABC 61.38		\$0.00		
BIRTH DSHS		0.00		
REFUNDS		0.00		
OVER/(SHORT)		0.00		
SUBTOTAL				
DUE TO TREASURER				

Received  
 Auditor's Office  
 APR 16 3:56 AM '18

\$747,302.34 X2;XS;X6;  
 ✓ 257,285.34  
~~\$75,045.50~~ X3-6b  
 \$672,256.76  
490,017.00  
 0.00  
~~\$495.74~~  
490,017.00  
~~\$671,700.96~~  
 ^ X2;XS

DISTRIBUTION				
COUNTY CLERK FEES	1100-341-10-180-002-0-000	✓	\$180,429.59	✓
EARLY CHILDHOOD DONATION	1100-207-20-000-074-0-000	✓	\$20.00	✓
INTEREST EARNED DSHS	1100-207-20-000-075-0-000	✓	\$34.77	✓
RCRDS MGMT & PRESERVATION PRGRM/LGC 118.0216	1237-341-10-180-000-0-000	✓	\$94,870.00	✓
DIGITAL IMAGE FEES	1100-341-10-180-013-0-000	✓	\$4,258.84	✓
CC RECORDS ARCHIVE FEE LGC 118.025	1100-341-10-180-005-0-000	✓	\$96,470.00	✓
COURTHOUSE SECURITY FUND/LGC 291.008	1241-341-10-180-001-0-000	✓	\$10,133.00	✓
COMPTOR OF PUBLIC ACCTS-MARR FEES (MONTHLY)/LGC 118.022(a)	1100-207-20-000-040-0-000	✓	\$15,000.00	✓
COMPTOR OF PUBLIC ACCTS-BIRTH/DEATH CERT (QUARTERLY)/LGC 118.015(b)	1100-207-20-000-039-0-000	✓	\$739.80	✓
COMPTOR OF PUBLIC ACCTS-DECLARATION OF INFORMAL MARRIAGE/LGC 118.022(a)	1100-207-20-000-041-0-000	✓	\$225.00	✓
NEW COURTHOUSE FEE	1100-341-10-180-019-0-000	✓	\$86,000.00	✓
PRESERVATION OF VITAL STATISTICS HSC 191.0045(h)	1100-341-10-180-010-0-000	✓	\$1,375.00	✓
Refunds	1100-202-00-000-022-0-000	✓	444.00	✓
DISTRIBUTION TOTAL overages	1100-340-00-000-000-0-000	✓	17.00	✓
COUNTY AUDITOR'S FORM ARS-CC-002, PART I				
REVISED 2004				

PREPARED BY: Berenze Alvarado 4/11/18  
 BERENZE ALVARADO DEPUTY CLERK DATE  
 APPROVAL: Arturo Guajardo 4-11-18  
 ARTURO GUAJARDO JR COUNTY CLERK DATE

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

# 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

April 25, 2018

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

Ref: *Civil and Probate Court Cost Monthly Report* for March 2018

Dear Mr. Guajardo:

We conducted a limited scope review of the *Civil and Probate Court Cost Monthly Report (Monthly Report)* for March 2018 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 Report* for March 2018. 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 conducting our review, the following procedures were also 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 five 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.
- 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.
- Verified the sequence of receipts per the *Monthly Report* 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.
- Reviewed receipts, *Revenue Remittance Reports*, *Monthly Reports*, and mail logs 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, 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. BETANCOURT  
JUDGE, 449<sup>th</sup> D.C.

- 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 Report*.

**Conclusion:**

Total collections for the month of March 2018 were \$161,038.72. 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 reviewed randomly selected receipts for the month of March 2018 to determine if fees and court cost were properly allocated and reported, no errors were found. 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); September 2017 (2); October 2017 (4); November 2017 (2); December 2017 (1); January 2018 (3); and February 2018 (1) 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.
- Staff should ensure that adjustments are entered into *Odyssey* within three days of notification.

**Observation No. 2:**

We noted that the March 2018 *Monthly Report* was submitted to the County Auditor's Office 8 days 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, the submittal of the *Monthly Report* is delayed due to a heavy workload.

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.

---

**HIDALGO COUNTY DISTRICT JUDGES**

**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 Sheets* for 3 receipts voided in March 2018 were not submitted along with the *Monthly Report*. According to staff, the *Hidalgo County Clerk Void/Adjustment Sheets* were not submitted with the *Monthly Report* since they were pending to be approved by the Office Manager.

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, 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. In addition, the cashier must obtain approval by his/her supervisor prior to voiding the receipt.

Failure to ensure that the *County Clerk Void/Adjustment Sheet* is submitted to the County Auditor's Office and that the *Hidalgo County Clerk Void/Adjustment Sheet* is approved by a supervisor prior to voiding the receipt may result in the loss of County revenues.

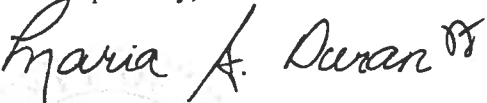
**Recommendation:**

Management should implement procedures to ensure that the *Hidalgo County Clerk Void/Adjustment Sheet* are submitted to the County Auditor's Office. In addition, management should implement procedures to ensure that the *Hidalgo County Clerk Void/Adjustment Sheet* is approved by the supervisor prior to voiding the receipt.

Please provide written management responses to the observations noted above by May 9, 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**

Receipt Journal by Fund and Fee Code

TXHIDALGOPROD

Print Date Range 03/01/2018 - 03/31/2018 Sorted by: By receipt number  
 Title: Bersy Sanchez,Iris McNamee,Ofilia Nava,EFfile County Clerks Tili,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

Received  
 Auditor's Office  
 2018 APR 16 AM 10:34

	Totals	Fee Totals
Receipts	161,040.72	161,040.72
Adjustments Impacting Receipts	(2.00)	(2.00)
Fee Code Totals	161,038.72	161,038.72
Duplicated entries over- isferred in February 28, 2018		\$ 10.00
<b>Total Due to Treasurer</b>	<b>161,038.72</b>	
City of McAllen deposit receipt 2018-011368		\$ 1,000.00
<b>Total</b>	<b>\$ 162,038.72</b>	
City of Mission deposit receipt 2018-013115		\$ 286.00
<b>Total</b>	<b>\$ 162,314.72</b>	
2017 transfer transfers		\$ 10.00
<b>Total</b>		<b>\$ 162,324.72</b>

Hidalgo County Clerk  
 Civil and Probate Court Cost

March 2018

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

*Arthur S. Snyard*  
 County Clerk  
 April 12, 2018  
 Date

AUDITED BY: THE HIDALGO  
 COUNTY AUDITOR'S OFFICE  
 DATE: 4/19/18 4/24/18

# Receipt Journal by Fund and Fee Code

TXHIDALGOPROD

Transaction: Date Range 03/01/2018 - 03/31/2018 Sorted by: By receipt number  
 Tills: Bersy Sanchez, Iris McNamer, Otilia Nava, EFile County Clerks Till, 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

Account	Description	Amount	Fee Code	Totals	Fee Totals
100-341-10-180-001-0-000	County Judge	504.00	X; X3-1	504.00	504.00
100-341-10-180-005-0-000	Stenographer	8,900.00	X; X3-1	8,900.00	8,900.00
100-341-10-180-008-0-000	Jury - County Clerk	6,040.00	X; X3-1	6,040.00	6,040.00
100-341-10-180-007-0-000	Probate Judge Education	177.00	X; X3	177.00	177.00
100-207-20-000-044-0-000	Indigent Civil Legal Services	4,050.00	X; X3	4,050.00	4,050.00
100-207-20-000-047-0-000	Probate Indigent Legal Service	600.00	X; X3	600.00	600.00
100-207-20-000-041-0-000	Judicial Fund / Civil CC Stat	15,900.00	X; X3	15,900.00	15,900.00
100-207-20-000-055-0-000	Judicial Support Fee	16,632.00	X; X3	16,632.00	16,632.00
100-207-20-000-042-0-000	Judicial Fund / Probate CC Stat	2,400.00	X; X3	2,400.00	2,400.00
100-207-20-000-001-0-000	Appellate Judicial System Fund	2,275.00	X; X3	2,275.00	2,275.00
100-341-10-080-011-0-000	Dist Attorney BF Commission	540.00	X; X3	540.00	540.00
100-341-10-120-002-0-000	Registry Administration Fee	1,556.39	X; X3	1,556.39	1,556.39
100-207-20-000-037-0-000	Non Disclosure Fee	112.00	X; X3	112.00	112.00
100-361-11-000-006-0-000	Interest Earnings	11.33	X; X3	11.33	11.33
100-207-20-000-069-0-000	State-Elec Filing Fee	13,950.00	X; X3	13,950.00	13,950.00
100-341-10-180-017-0-000	County Clerk EFile Fee	7,236.00	X; X3	7,236.00	7,236.00
100-341-10-180-019-0-000	County Clerk - Court Facilities	9,100.00	X; X3	9,100.00	9,100.00
100-207-20-000-076-0-000	Jud & Court Personnel	2,320.00	X; X3-1	2,320.00	2,320.00
1100 - General Fund		126,308.72		126,308.72	126,308.72
238-341-20-180-001-0-000	County Records Management	2,325.00	X; X1; X3-1	2,325.00	2,325.00

# Receipt Journal by Fund and Fee Code

TXHIDALGOPROD

Transactor: Dale Kange 03/01/2018 - 03/31/2018 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: Bersy Sanchez, Iris McNamer, Otila Nava, EFile County Clerks Till, Daniela Blanco, I

Civil Probate or Mental Health

	Totals	Fee Totals
239-341-10-180-000-0-000 Co Rec Mgmt/Preserve	4,550.00	✓ 4,550.00 ✓ X; X1; X3
1238 - County Records Management and Preservation	6,875.00	6,875.00
200 352 10-180-001-0-000 Bond Forfeitures	4,590.00	✓ 4,590.00 ✓ X; X1; X3
1200 Road and Bridge Countywide	4,590.00	4,590.00
239-341-10-180-001-0-000 Court Reporter Service Fee	5,940.00	✓ 5,940.00 ✓ X; X1; X3
1239 Court Reporter Service	5,940.00	5,940.00
241-341-10-180-001-0-000 Courthouse Security Fund	2,285.00	✓ 2,285.00 ✓ X; X1; X3
1241 - Courthouse Security	2,285.00	2,285.00
247-341-10-180-001-0-000 Law Library	13,860.00	✓ 13,860.00 ✓ X; X1; X3-1
1247 - Law Library Fee	13,860.00	13,860.00
250-341-10-180-001-0-000 SCIG Probate Filing Fee	1,180.00	✓ X; X1; X3-1 59 ✓ X4-4
1250 - Supplemental Court Guardianship	1,180.00	✓ 1,180.00

# 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)

April 25, 2018

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

Ref: *Criminal Fees Monthly Report for March 2018*

Dear Mr. Guajardo:

We have conducted a limited scope review of the *Criminal Fees Monthly Report (Monthly Report)* for March 2018 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 Report* for March 2018. 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 conducting our review, 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 five 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.
- Verified that procedures for voided receipt 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.
- Verified that jail time ordered to be serve 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 Report* 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.
- Reviewed *Cashier's Daily Fund Reports* and bank deposit slips to verify proper completion and accuracy.

#### 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.

- 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 March 2018 were \$223,076.28. 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 16 receipts in March 2018 contained errors in the allocation of fines, fees, and court costs. The County Clerk's Office was notified of the required adjustments (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); June 2017 (24); July 2017 (14); August 2017 (12); September 2017 (17); October 2017 (13); November 2017 (12); December 2017 (11); January 2018 (15); and February 2018 (17) 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.
- Staff should ensure that adjustments are entered into *Odyssey* within three days of notification.

**Observation No. 2:**

We noted that the March 2018 *Monthly Report* was submitted to the County Auditor's Office 8 days after the fifth day following the end of the month. According to staff, attempts are made to submit the *Monthly Report*

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**HIDALGO COUNTY DISTRICT JUDGES**

in a timely manner; however, the submittal of the *Monthly Report* is delayed due to heavy work load and management not being available to review and approve the *Monthly Report* in time.

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 Sheets* for 3 receipts voided in March 2018 were not submitted along with the *Monthly Report*. According to staff, the *Hidalgo County Clerk Void/Adjustment Sheets* were not submitted with the *Monthly Report* since they were pending to be approved by the Office Manager.

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, 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. In addition, the cashier must obtain approval by his/her supervisor prior to voiding the receipt.

Failure to ensure that the *County Clerk Void/Adjustment Sheet* is submitted to the County Auditor's Office and that the *Hidalgo County Clerk Void/Adjustment Sheet* is approved by a supervisor prior to voiding the receipt may result in the loss of County revenues.

**Recommendation:**

Management should implement procedures to ensure that the *Hidalgo County Clerk Void/Adjustment Sheet* are submitted to the County Auditor's Office. In addition, management should implement procedures to ensure that the *Hidalgo County Clerk Void/Adjustment Sheet* is approved by the supervisor prior to voiding the receipt.


Please provide written management responses to the observations noted above by May 9, 2018.

**HIDALGO COUNTY DISTRICT JUDGES**

The Honorable Arturo Guajardo Jr  
April 25, 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,

  
Marla Arcilia Duran, CPA  
County Auditor

Enclosures: Copy of *Criminal Fees Monthly Report* and Exhibits  
cc: Valde Guerra, County Executive Officer

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**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.

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

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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

Print Date Range 03/01/2018 - 03/31/2018 Sorted by: By receipt number  
 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
Receipts	223,136.28	✓ 223,136.28 X9-1
Adjustments Impacting Receipts	(60.00)	✓ (60.00) X9-2
Fee Code Totals	223,076.28	✓ 223,076.28 X3-1, X8, X9-2
Funds	✓ 62.00	X2-1
Balance Due to Treasurer	\$ 223,014.28	X, X5-2 A
Duplicated file transferred on 2/28/2018	10.00	
Balance	\$ 223,004.28	
File not transferred February 12 and 20	6.00	
Balance	\$ 223,010.28	
Lower transfer from filed receipt on March 15, 2018	60.00	
Balance	\$ 223,070.28	
2017 over transfers	188.00	
Treasurer	\$ 222,882.28	

Hidalgo County Clerk

Criminal Court Cost

March 2018

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 4/12/2018

Received Auditor's Office  
 2018 APR 16 AM 10:34

AUDITED BY: THE HIDALGO COUNTY AUDITOR'S OFFICE  
 DATE: 4/24/18  
 41318

# Receipt Journal by Fund and Fee Code

TXHIDALGOPROD

Transaction Date Range: 03/01/2018 - 03/31/2018 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

Fee Code	Description	Totals	Fee Totals	Notes
100-341-10-180-002-0-000	County Clerk	223,076.28	223,076.28	X2-3
100-341-10-180-001-0-000	County Clerk	13,351.36	11,059.34	X2-3; X; X3
100-341-10-180-006-0-000	Sheniff	9,044.48	9,044.48	X2-3; X; X3
100-341-10-180-006-0-000	Stenographer	5,529.57	5,529.57	X2-3; X; X3
100-207-20-000-005-0-000	Time Payment - State	2,865.06	3,011.55	X2-3; X; X3
100-341-10-180-001-0-000	County Clerk EFile Fee	2,370.00	2,370.00	X2-3; X; X3
100-207-20-000-015-0-000	Failure to Appear-Vendor	623.60	623.60	X2-3; X; X3
100-207-20-000-022-0-000	Refund/Overpmt-CC	62.00	62.00	X2-3; X2-7; X3
100-207-20-000-015-0-000	Consolidated Court Costs	22,948.18	22,948.18	X2-3; X; X3; X6
100-207-20-000-019-0-000	Arrest -DPS	13.74	13.74	X2-3; X; X3
100-207-20-000-030-0-000	DNA Testing Fee (CCD)	44.28	44.28	X2-3; X; X3
100-207-20-000-015-0-000	State Traffic Fee	3,290.70	3,290.70	X2-3; X; X3
100-207-20-000-038-0-000	EMS Trauma Fund (CCP)	11,029.81	11,029.81	X2-3; X; X3
100-207-20-000-046-0-000	Jud(CR-CC Statutory Court) to	3,034.87	3,034.87	X2-3; X; X3
100-207-20-000-053-0-000	Jury Service Fund	809.37	809.37	X2-3; X; X3
100-207-20-000-054-0-000	Judicial Support Fee - State	1,491.38	1,491.38	X2-3; X; X3
100-207-20-000-058-0-000	Drug Court Fee - State (CCP)	7,924.17	7,924.17	X2-3; X; X3
100-207-20-000-069-0-000	Indigent Defense Representation	551.23	551.23	X2-3; X; X3
100-207-20-000-061-0-000	Moving Violation Fee	11.00	11.00	X2-3; X; X3
100-207-20-000-064-0-000	Failure to Appear-State	2,078.70	2,078.70	X2-3; X; X3
100-207-20-000-077-0-000	File Filing Fee - CR-CC to State	1,328.96	1,328.96	X2-3; X; X3
100-341-10-180-001-0-000	Tax A/C Scofflaw - CC	2,751.96	2,751.96	X2-3; X; X3
100-341-10-180-003-0-000	CC Time Payment 10%	866.02	602.31	X2-3; X; X3
100-341-10-180-002-000-TP-466			2,140.29	X2-3; X; X3

# Receipt Journal by Fund and Fee Code

TXHIDALGOPROD

Transaction Date Range: 03/01/2018 - 03/31/2018    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

Account	Description	Totals	Fee Totals
1100-341	10-180-004-0-000 CC - Admin Transaction Fee	1,898.00	✓ 1,898.00 ✓ X2-3 ; X3
1100-341	10-180-009-0-000 CC - DA Fees	5,106.40	✓ 5,106.40 ✓ X2-3 ; X ; X3
1100-341	10-180-012-0-000 CC - Jud. Support Fee (CR)	166.00	✓ 166.00 ✓ X2-3 ; X ; X3
1100-341	10-180-016-0-000 CC - FTA - Admin Fee	415.66	✓ 415.66 ✓ X2-3 ; X ; X3
1100-351	20-180-001 0 000 CC - Public Defense	22,115.55	✓ 22,115.55 ✓ X2-3 ; X ; X3
1100-341	10-180-006-0 000 County Clerk - Court Costs	329.14	✓ 329.14 ✓ X2-3 ; X ; X3
1100-202	00-000-004 0 000 A/P Delinquent Fee	3,595.10	✓ 3,595.10 ✓ X2-3 ; X ; X3
	<b>1100 - General Fund</b>	<b>125,646.29</b>	<b>125,646.29</b>
238-341	20-180-001 0 000 County Records Management	6,156.39	✓ 6,156.39 ✓ X2-3 ; X ; X1 ; X3
1238 -	County Records Management and Preservation	6,156.39	6,156.39
237-341	10-180-004-0-000 CC - Rec. Mgmt Preserv. Fees	755.71	✓ 755.71 ✓ X2-3 ; X ; X1 ; X3
1237 -	County Clerk Records Management and	755.71	755.71
200-351	10-180-008-0-000 CC - Fines	72,948.39	✓ 72,948.39 ✓ X2-3 ; X ; X1 ; X3
	<b>1200 - Road and Bridge Countywide</b>	<b>72,948.39</b>	<b>72,948.39</b>
241-341	10-180-001 0-000 Courthouse Security Fund	829.36	✓ 829.36 ✓ X2-3 ; X ; X1 ; X3
	<b>1241 - Courthouse Security</b>	<b>829.36</b>	<b>829.36</b>
255-341	10-180-000 0-000 CC/DC Cr Tech - CC Fee	1,090.14	✓ 1,090.14 ✓ X2-3 ; X ; X1 ; X3
1255 -	County and District Court Technology Fund	1,090.14	1,090.14
225-341	10-080 000 0-000 Pre-Trial Interv Program-DA	15,650.00	✓ 15,650.00 ✓ X2-3 ; X ; X1 ; X3
	<b>1225 - Pre-Trial Intervention Program</b>	<b>15,650.00</b>	<b>15,650.00</b>

Hidalgo County Clerk  
 Schedule of Adjustments  
 For the Month Ended March 31, 2018

Based on the type of offense, ADD.C (\$3.00) and STF (\$30.00) should not be assessed.

Rcpt	Cause	Date	Name	Offense	Off.date	Conviction	Disposition Status	ADD.C	STF	TOTAL
COL-2018-05082	CR 17 11492 D	43.167.00	JIMENEZ, EDGAR VACA	DRIVING WHILE INTOXICATED	5/27/2017	3/8/2018	CONVICTED	3.00	30.00	954.10
COL-2018-05159	CR 16 12256 F	43.168.00	GUTIERREZ, MARISOL LOZANO	DRIVING WHILE INTOXICATED 2ND	10/30/2016	11/21/2016	CONVICTED	3.00	30.00	834.10
COL-2018-06192	CR 17 14298 G	43.181.00	PENA, BRYAN	DRIVING WHILE INTOXICATED	11/30/2017	1/11/2018	CONVICTED	3.00	30.00	1,374.10

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.

Rcpt	Cause	Date	Name	Offense	Off.date	Conviction	Disposition Status	ADD.C	STF	DDCF	JUD	JSF	TOTAL
COL-2018-06297	CR 17-09958-D	3/23/2018	MORENO, ANAKAREN	DRIVING WHILE INTOXICATED	5/21/2017	2/22/2018	PENDING	3.00	30.00	-	-	-	848.10

Based on the type of offense, ADD.C (\$3.00) and STF (\$30.00) should not be assessed. In addition, DDCF (\$60.00), JUD (\$15), and FTA fees (\$30.00) should be assessed. Once the type of disposition has been determined, DA (\$25.00) and JSF (\$4.00) could be assessed.

Rcpt	Cause	Date	Name	Offense	Off.date	Conviction	Disposition Status	ADD.C	STF	DDCF	JUD	OMNIV	OMNIV	STF	TOTAL
COL-2018-05359	CR 16 05563-G	3/12/2018	Estrada, Rene Osbaldo	DRIVING WHILE INTOXICATED BAC >= 0.15	3/11/2016	12/11/2017	PENDING	3.00	-	-	-	-	-	30.00	887.10

Based on the type of offense, ADD.C (\$3.00) and STF (\$30.00) should not be assessed. In addition, FTA fees (\$30.00) should be assessed.

Rcpt	Cause	Date	Name	Offense	Off.date	Conviction	Disposition Status	ADD.C	OMNIV	STF	TOTAL
COL-2018-05454	CR 16 06182-H	3/14/2018	RIVAS, MELISSA DE JESUS	DRIVING WHILE INTOXICATED BAC >= 0.15	4/10/2016	11/30/2016	CONVICTED	3.00	OMNIV	30.00	1,007.10
COL-2018-05539	CR 17 01785-A	3/14/2018	Castellon, Sergio Diaz	DRIVING WHILE INTOXICATED	11/18/2016	3/7/2017	CONVICTED	3.00	-	30.00	972.10

Based on the type of offense, ADD.C (\$3.00) and STF (\$30.00) should not be assessed. In addition, FTA fees (\$30.00) and SCOF (\$20.00) should be assessed.

Rcpt	Cause	Date	Name	Offense	Off.date	Conviction	Disposition Status	ADD.C	OMNIV	SCOF	STF	TOTAL
COL-2018-06318	CR 17 12254-H	3/26/2018	PEREZ, EDUARDO JOVANNI	DRIVING WHILE INTOXICATED	6/17/2017	12/1/2017	CONVICTED	3.00	-	-	30.00	981.10
COL-2018-04901	CR 16 07801-F	3/6/2018	MONTEZ, MARLOS JORDON NINI	DRIVING WHILE INTOXICATED	6/20/2016	11/9/2017	CONVICTED	3.00	-	-	30.00	1,016.10

Based on the type of offense, ADD.C (\$3.00) and STF (\$30.00) should not be assessed. In addition, Records Management & Preservations fees are not properly assessed. RMPPr should be \$2.50 and RMPPr should be \$22.50. Furthermore, FTA fees (\$30.00) should be assessed.

Rcpt	Cause	Date	Name	Offense	Off.date	Conviction	Disposition Status	ADD.C	OMNIV	OMNIV	RMPPr	RMPPr	STF	TOTAL
COL-2018-06112	CR 15 07767-A	3/22/2018	PEREZ, JOSUE IVAN	DRIVING WHILE INTOXICATED 2ND	8/23/2015	9/15/2015	CONVICTED	3.00	-	-	22.50	2.50	30.00	786.13

Based on the date of disposition, FTA fees (\$30.00) should be assessed.

Rcpt	Cause	Date	Name	Offense	Off.date	Conviction	Disposition Status	OMNIV	TOTAL
COL-2018-04463	CR 16 13085-A	3/1/2018	BORRERO, NOEL	ASSAULT CAUSES BODILY INJ	11/24/2016	4/9/2017	CONVICTED	OMNIV	658.00

Based on the type of offense JUD (\$15.00) should be assessed. In addition, once the type of disposition has been determined DA (\$25.00) and JSF (\$4.00) could be assessed.

Rcpt	Cause	Date	Name	Offense	Off.date	Conviction	Disposition Status	DA	JUD	JSF	TOTAL
COL-2018-06156	CR 17-09294-B	3/22/2018	GOMEZ, ZACHARY ALEC	ATTEMPT TO COMMIT BURGLARY OF VEHICL	8/10/2017	2/27/2018	PENDING	-	-	-	725.00
COL-2018-06137	CR 17 05734-F	3/22/2018	Garcia, Jose Alfredo Garcia	THEFT PROP >=\$7500-\$2500	2/12/2017	1/22/2018	PENDING	-	-	-	948.00

Based on the type of offense DDCF (\$60.00) and JUD (\$15.00) should be assessed. In addition, once the type of disposition has been determined DA (\$25.00) and JSF (\$4.00) could be assessed.

Rcpt	Cause	Date	Name	Offense	Off.date	Conviction	Disposition Status	DDCF	DA	JUD	JSF	TOTAL
COL-2018-06118	CR 16 13231-H	3/22/2018	COMBS, FERNANDO EARL	POSS MARIU <30Z	8/28/2016	2/21/2018	PENDING	-	-	-	-	215.00

Based on the type of disposition, DA (25.00) and JSF (\$4.00) should not be assessed.

Rcpt	Cause	Date	Name	Offense	Off.date	Conviction	Disposition Status	DA	JSF	TOTAL
COL-2018-06562	CR 17 13903-E	3/28/2018	MARTINEZ, SABINO	INTERFER W/PUBLIC DUTIES	8/13/2017	3/28/2018	DEFERRED	25.00	4.00	459.00
COL-2018-04945	CR 16 08200-H	3/7/2018	Lopez, Jaime	RESIST ARREST SEARCH OR TRANSPORT	2/14/2016	2/5/2018	DEFERRED	25.00	4.00	495.00

During the month of March 2018 there were 48 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

April 18, 2018

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

Re: *Monthly Fees Report* for March 2018

Dear Ms. Hinojosa:

We have conducted a limited scope review of the *Monthly Fees Report* and supporting documentation for the month of March 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 Fees Report* for the month of March 2018. Our review was not intended to be a detailed study of every relevant control system, procedure, or transaction. Accordingly, the opportunities for improvement presented in this report may not be all-inclusive of areas where improvements could be made.

### Methodology:

In conducting our review, the following procedures were performed:

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

### HIDALGO COUNTY DISTRICT JUDGES

LUIS M. SINGLETERRY  
JUDGE, 52<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, 208<sup>TH</sup> D.C.

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

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JUDGE, 388<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.

- Reviewed and verified randomly selected receipts per method of payment for 5 days to determine if money orders, checks, credit cards, E-files, and cash were properly received and deposited.
- Reviewed and verified that the number of cases and motions for civil filing fees were correctly reported on the *Monthly Fees Report*.

**Conclusion:**

Total collections for the month of March 2018 were \$580,405.61. Based on the results of our review, we have concluded that fines, fees, and court costs collected were generally properly accounted and reported; however, the system of internal controls for the accounting and reporting of fines, fees, and court costs requires improvement as noted in the following observation.

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

**Observation No. 1:**

We noted that 120 receipts in March 2018 contained errors in the allocation of fines, fees, and court costs. The District Clerk's Office was notified of the errors (See Exhibit A). Some of the errors were the result of programming errors in *Odyssey* while others were the result of human error. Staff was notified of the errors and all adjustments were completed. According to the Accountant, staff did not verify that the fines, fees, and court costs were correct prior to taking in a payment, due to an oversight.

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

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

**Recommendation:**

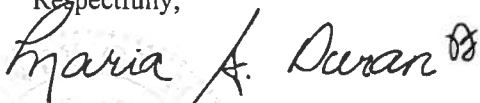
Management should ensure that fines, fees, and court costs are properly allocated and reported. At a minimum, the following procedures should be implemented:

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

Please provide a written management response to the observation noted above by May 4, 2018.

If you have any questions, please contact Marissa Castillo, Internal Auditor II, at 318-2511 ext. 4650, Yvonne Torres, Revenue Audit Supervisor, at ext. 4642, Letty Chavez, Director of Audit Division, Linda Fong, First Assistant Auditor, at ext. 4668 or me at ext. 4645.

Respectfully,



Maria Arcilia Duran, CPA  
County Auditor

Enclosures: Copy of *Monthly Fees Report* and Exhibit

cc: Mr. Valde Guerra, County Executive Officer

**HIDALGO COUNTY DISTRICT JUDGES**

**HIDALGO COUNTY DISTRICT CLERK**  
**Schedule of Adjustments**  
**For the Month Ending March 31, 2018**

**EXHIBIT A**

Receipt Number	Case Number	Party	Date	CHS	DDCF	DNACS	DPS	EMS	FA	HCSO	JUFR	RMP	RMPPr	TOTAL
Arrest fee should be no more than \$5 (refer to CCP art. 102.011(a)(1)).														
DC-2018-018141	CR-465-08-C	HUGHES, CHRISTOPHER ALAN	3/5/2018	5.00						35.00	20.00	22.50	2.50	299.00
COL-2018-05308	CR-385-12-I	GARZA, AL VINCENT FUENTES	3/12/2018	3.00	-	-	15.00	-	-	-	-	22.50	2.50	304.00
COL-2018-05499	CR-1602-13-E	SALINAS, OLIVER, III	3/13/2018	3.00	-	-	-	-	-	15.00	-	22.50	2.50	704.00
COL-2018-05519	CR-1631-13-C	ARELLANO, RUBEN ANTHONY GA	3/14/2018	3.00	-	-	-	-	-	15.00	-	22.50	2.50	309.00
COL-2018-05100	CR-0761-04-E	DIAZ, CESARIO III FLORES	3/8/2018	4.04	-	-	28.31	-	4.05	-	16.18	16.18	-	352.30
COL-2018-05143	CR-3585-12-J	CARRAZALES, DANIEL PEREZ	3/8/2018	0.96	11.91	-	6.90	19.82	-	-	3.97	4.47	0.53	400.00
COL-2018-05343	CR-1209-01-H	CAVAZOS, JUAN GABRIEL	3/12/2018	2.56	-	-	17.91	-	2.56	-	10.23	10.23	-	200.00
COL-2018-05379	CR-3160-03-A	ANAYA, VICTOR RODRIGUEZ	3/12/2018	1.26	-	-	8.84	-	1.26	-	5.05	5.05	-	100.00
COL-2018-04385	CR-2252-12-B	Gallegos, Maximo, Jr.	3/1/2018	1.04	12.58	7.13	-	-	-	7.31	4.20	4.71	0.52	100.00
COL-2018-04387	CR-4623-11-B	Gallegos, Maximo, Jr.	3/1/2018	1.26	-	8.59	-	-	-	8.84	5.05	5.69	0.63	100.00
COL-2018-04496	CR-2640-13-J	GAONA, JOSEPH ALVAREZ	3/1/2018	1.57	-	10.56	-	-	-	10.87	6.21	7.00	0.78	412.00
COL-2018-04599	CR-3792-05-C	BOTELLO, JUAN ANTONIO	3/2/2018	5.00	-	-	-	-	-	35.00	20.00	20.00	-	390.00
COL-2018-04604	CR-088-09-A	DE LEON, RAMON	3/2/2018	1.78	-	-	-	-	-	12.47	7.12	8.01	0.89	148.10
COL-2018-04714	CR-4172-05-E	FELIX, DANIELA GARZA	3/5/2018	4.40	-	-	-	-	-	30.86	17.64	19.85	2.21	993.00
COL-2018-04778	CR-0302-05-E	VILLARREAL, OSCAR JAIME	3/5/2018	4.64	-	-	-	-	-	32.48	18.56	18.56	-	403.00
COL-2018-04963	CR-3535-05-G	RODRIGUEZ, JAMES MANNY	3/7/2018	5.00	-	-	-	-	-	35.00	20.00	20.00	-	799.00
COL-2018-05096	CR-3983-05-E	DIAZ, CESARIO III FLORES	3/8/2018	4.05	-	-	-	-	-	28.44	16.24	16.24	-	353.60
COL-2018-05102	CR-1776-99-E	DIAZ, CESARIO III FLORES	3/8/2018	2.59	-	-	-	-	2.60	18.17	10.39	5.19	-	196.82
COL-2018-05140	CR-1379-02-D	CABRERA, ORLANDO	3/8/2018	5.00	-	-	-	-	5.00	35.00	20.00	20.00	-	389.03
COL-2018-05150	CR-2749-03-D	ESTRADA, SANTOS MARTINEZ	3/8/2018	5.00	-	-	-	-	5.00	35.00	20.00	20.00	-	390.00
COL-2018-05216	CR-1822-99-B	IGLESIAS, FERMIN	3/9/2018	3.16	-	-	-	-	3.16	22.11	12.64	6.32	-	247.33
COL-2018-05221	CR-0936-13-D	MENDOZA, VICTOR MANUEL, Jr.	3/9/2018	1.79	21.53	-	-	-	-	12.55	7.18	8.07	0.89	150.00
COL-2018-05227	CR-2806-05-G	CASAS, ROBERTO JR. VILLARREAL	3/9/2018	1.63	-	-	-	-	-	11.49	6.59	7.41	0.83	125.00
COL-2018-05230	CR-4108-14-G	MORALES, EMILIO M	3/9/2018	0.75	-	5.07	-	-	-	5.23	2.99	3.37	0.37	60.00
COL-2018-05312	CR-1168-10-C	GONZALEZ, LEEROY HINOJOSA	3/12/2018	0.76	-	5.19	-	-	-	7.63	3.05	3.43	0.38	63.50
COL-2018-05392	CR-1227-13-J	GARCIA, RUSBEL ALAN	3/12/2018	1.15	-	7.87	-	-	-	8.09	4.62	5.21	0.58	102.00
COL-2018-05486	CR-2821-03-D	DIAZ, JUAN, Jr.	3/13/2018	5.00	-	-	-	-	5.00	35.00	20.00	20.00	-	390.00
COL-2018-05489	CR-1219-03-D	DIAZ, JUAN, Jr.	3/13/2018	5.00	-	-	-	-	5.00	35.00	20.00	20.00	-	390.00
COL-2018-05521	CR-0825-14-G	LUGO, ADELA CLARISSA HERNANI	3/14/2018	5.00	-	34.00	-	-	-	35.00	20.00	22.50	2.50	1,118.00
COL-2018-05558	CR-3749-12-H	ALEMAN, JONATHAN JOSHUA	3/14/2018	1.40	-	-	-	-	-	9.83	5.62	6.32	0.70	100.00
COL-2018-05701	CR-1589-08-E	NAVARRO, PABLO ALBERTO	3/16/2018	0.84	-	-	-	-	-	5.91	3.38	3.80	0.42	260.00
COL-2018-05830	CR-2914-01-H	MARQUEZ, LUCIANO ESCAMILLA	3/19/2018	1.52	-	-	-	-	1.52	10.67	6.10	6.10	-	120.00
COL-2018-05906	CR-1191-04-C	IBARRA, JULIO CESAR GARZA	3/19/2018	10.00	-	-	-	-	-	70.00	40.00	40.00	-	790.40
COL-2018-05945	CR-2589-04-F	GARCIA, HECTOR GONZALEZ	3/20/2018	5.00	-	-	-	-	-	35.00	20.00	20.00	-	431.60
COL-2018-06053	CR-1423-05-A	BROWN, DAVID PAUL BADAUS	3/21/2018	5.00	-	-	-	-	-	35.00	20.00	20.00	-	429.00
COL-2018-06055	CR-3092-04-E	BROWN, DAVID PAUL BADAUS	3/21/2018	5.00	-	-	-	-	-	35.00	20.00	20.00	-	429.00
COL-2018-06095	CR-1853-07-F	OLGUIN, GEORGE S	3/21/2018	5.00	-	-	-	-	-	35.00	20.00	22.50	2.50	765.70
COL-2018-06102	CR-1861-05-G	MORIN, FRANCISCO GAONA	3/22/2018	2.06	-	-	-	-	-	14.40	8.23	9.26	1.03	222.00
COL-2018-06362	CR-4958-11-J	GUZMAN, CARLOS ISAAC	3/26/2018	1.19	-	8.18	-	-	-	8.40	4.81	5.41	0.61	1,532.00
COL-2018-06437	CR-0830-06-B	JUNCO, FERNANDO DOMINGUEZ	3/27/2018	2.48	-	-	-	-	-	17.34	9.91	11.15	1.24	200.00
COL-2018-06471	CR-4062-06-C	WILLIAMS, KEVIN NOAH ESCOBAR	3/27/2018	5.00	-	-	-	-	-	35.00	20.00	22.50	2.50	318.00
COL-2018-06551	CR-3778-03-G	VALDEZ, JOSE VILLARREAL, Jr.	3/28/2018	5.00	-	-	-	-	5.00	35.00	20.00	20.00	-	754.00
COL-2018-06613	CR-1105-04-G	RAMIREZ, JOSE FIDENCIO	3/29/2018	2.59	-	-	-	-	2.60	18.16	10.40	10.40	-	219.70
COL-2018-06631	CR-2989-03-A	TREVINO, DANIEL	3/29/2018	4.38	-	-	-	-	4.38	30.67	17.53	17.53	-	342.00

Receipt Number	Case Number	Party	Date	CHS	DDCF	DNACS	DPS	EMS	FA	HCSO	JUFR	RMP	RMPPr	TOTAL
Arrest fee should be no more than \$5 (refer to CCP art. 102.011(a)(1)). In addition, Jury Fee should NOT have been assessed based on judgment order.														
DC-2018-017966	CR-2624-06-E	RODRIGUEZ, ANABEL DE LUNA	3/5/2018	5.00						35.00	20.00	22.50	2.50	1,460.00
COL-2018-04441	CR-2618-07-D	ESTRADA, JOHNNY JOE, Jr.	3/1/2018	5.00	50.00					35.00	20.00	22.50	2.50	879.00
DC-2018-025608	CR-3534-08-H	GOMEZ, ROBERTO JR	3/29/2018	5.00	50.00					35.00	20.00	22.50	2.50	408.00
COL-2018-05713	CR-1275-10-E	CARRIZALEZ, SERGIO	3/16/2018	5.00						35.00	20.00	22.50	2.50	357.00
COL-2018-05380	CR-3489-12-H	CANTU, GILBERTO ARJONA	3/12/2018	5.00		34.00				35.00	20.00	22.50	2.50	2,700.00
DC-2018-024006	CR-654-11-H	HERNANDEZ, EDIBERTO CARRAN;	3/26/2018	5.76	69.03	5.11				5.29	3.02	25.88	2.87	1,025.00
COL-2018-05647	CR-0727-15-G	GUARDIOLA, DANIEL	3/15/2018	5.00	60.00	34.00		100.00		35.00	20.00	22.50	2.50	2,026.00
COL-2018-04630	CR-2106-14-A	MARQUEZ, GREGORIO BERNAL	3/2/2018	5.00	60.00	-	35.00	100.00	-	-	20.00	22.50	2.50	516.00
COL-2018-04813	CR-1760-06-E	GONZALES, ISRAEL	3/5/2018	4.11	-	-	28.85	-	-	-	16.50	18.56	2.07	284.00
COL-2018-04831	CR-2125-14-F	MENA, JORGE LUIS ESCANDON	3/6/2018	3.95	47.45	-	27.68	79.08	-	-	15.82	17.79	1.98	500.00
COL-2018-05332	CR-3469-07-G	ALDRIDGE, JABO DUNTE LARA	3/12/2018	5.00	-	-	35.00	-	-	-	20.00	22.50	2.50	343.00
COL-2018-06206	CR-0149-05-E	LEAL, MARCOS, Jr.	3/23/2018	5.00	-	-	35.00	100.00	-	-	20.00	20.00	-	430.00
COL-2018-06449	CR-3277-11-A	GUTIERREZ, ALFREDO CARDENAS	3/27/2018	1.72	20.84	-	12.14	34.71	-	-	6.93	7.80	0.87	238.30
COL-2018-04449	CR-4621-10-E	RODRIGUEZ, DANIEL JUAREZ	3/1/2018	0.79	9.43	-	-	15.72	-	5.50	3.16	3.54	0.39	100.00
COL-2018-04601	CR-3852-07-C	BOTELLO, JUAN ANTONIO	3/2/2018	5.00	-	-	-	-	-	35.00	20.00	22.50	2.50	406.90
COL-2018-04709	CR-1995-14-D	GARZA, JASON ADAM GONZALEZ	3/5/2018	5.00	-	-	-	-	-	35.00	20.00	22.50	2.50	356.00

**HIDALGO COUNTY DISTRICT CLERK**  
**Schedule of Adjustments**  
**For the Month Ending March 31, 2018**

**EXHIBIT A**

Receipt Number	Case Number	Party	Date	CHS	DDCF	DNACS	DPS	EMS	FA	HCSO	JUFR	RMP	RMPr	TOTAL
Arrest fee should be no more than \$5 (refer to CCP art. 102.011(a)(1)). In addition, Jury Fee should NOT have been assessed based on judgment order.														
COL-2018-04722	CR-2059-10-B	GUERRERO, JOSE MANUEL GARCIA	3/5/2018	1.08	-	-	-	-	-	7.53	4.30	4.84	0.54	100.00
COL-2018-04756	CR-3755-14-B	VENTURA, TOMAS NAVARRO	3/5/2018	5.00	60.00	-	-	100.00	-	35.00	20.00	22.50	2.50	516.00
COL-2018-04757	CR-4876-11-B	VENTURA, TOMAS NAVARRO	3/5/2018	5.00	60.00	-	-	100.00	-	35.00	20.00	22.50	2.50	511.00
COL-2018-04796	CR-2824-12-I	Yanez, Richard Lamont	3/5/2018	5.00	-	-	-	-	-	35.00	20.00	22.50	2.50	417.30
COL-2018-04808	CR-2904-13-H	FRANCO, FRANCISCO JAVIER, Jr.	3/5/2018	4.01	-	-	-	-	-	28.08	16.05	18.05	2.01	286.00
COL-2018-04839	CR-1140-11-A	HERNANDEZ, ANGELICA MARIA	3/6/2018	5.00	-	-	-	-	-	35.00	20.00	22.50	2.50	947.00
COL-2018-04864	CR-0234-04-I	RAMIREZ, NORMA ARGELIA HERF	3/6/2018	4.97	-	-	-	-	-	34.79	19.88	19.88	-	426.40
COL-2018-04877	CR-2287-12-D	DE LEON, JACOB	3/6/2018	1.82	-	-	-	-	-	12.89	7.39	8.31	0.95	643.00
COL-2018-04916	CR-4180-14-E	FUENTES, JAVIER	3/6/2018	5.00	-	34.00	-	-	-	35.00	20.00	22.50	2.50	1,157.00
COL-2018-04967	CR-1484-06-H	ARREDONDO, ROBERTO DE HOYC	3/7/2018	5.00	-	-	-	100.00	-	35.00	20.00	22.50	2.50	570.70
COL-2018-04968	CR-4571-12-H	ARREDONDO, ROBERTO DE HOYC	3/7/2018	3.09	37.08	-	-	61.80	-	21.63	12.36	13.90	1.54	411.30
COL-2018-05010	CR-720-10-D	RODRIGUEZ, GILBERTO PENA	3/7/2018	0.90	10.82	-	-	-	-	6.30	3.60	4.05	0.45	92.00
COL-2018-05060	CR-2539-11-J	HERNANDEZ, RAUL LOPEZ	3/8/2018	5.00	-	-	-	-	-	35.00	20.00	22.50	2.50	1,090.00
COL-2018-05070	CR-1545-13-A	GONZALEZ, HECTOR VILLARREAL	3/8/2018	4.34	-	29.50	-	-	-	30.37	17.35	19.52	2.17	700.00
COL-2018-05147	CR-1651-05-D	ESTRADA, SANTOS MARTINEZ	3/8/2018	5.00	-	-	-	-	-	35.00	20.00	20.00	-	429.00
COL-2018-05148	CR-1642-05-D	ESTRADA, SANTOS MARTINEZ	3/8/2018	5.00	-	-	-	-	-	35.00	20.00	20.00	-	429.00
COL-2018-05243	CR-0100-15-C	ABRAMS, JODI LEE	3/9/2018	5.00	-	34.00	-	-	-	35.00	20.00	22.50	2.50	1,090.00
COL-2018-05303	CR-0687-13-G	MOLINA, JUAN SEGURA	3/12/2018	0.86	-	6.07	-	-	-	6.12	3.55	4.02	0.45	79.30
COL-2018-05310	CR-2596-14-D	Fajardo, David	3/12/2018	2.28	27.32	15.48	-	-	-	15.93	9.11	10.24	1.14	450.00
COL-2018-05330	CR-1688-11-G	CORTEZ, JOSE LUIS	3/12/2018	1.76	-	12.16	-	-	-	17.34	11.56	8.04	0.90	139.00
COL-2018-05351	CR-1735-08-G	RAMOS, RICARDO JR.YRACHETA	3/12/2018	4.82	48.18	-	-	96.36	-	33.73	19.27	21.68	2.41	479.00
COL-2018-05388	CR-2711-05-B	VUITTONET, ISAAC CASIANO	3/12/2018	1.59	-	-	-	-	-	11.16	6.39	6.39	-	200.00
COL-2018-05404	CR-2657-14-D	GUERRERO, GREGORIO	3/13/2018	5.00	60.00	-	-	100.00	-	35.00	20.00	22.50	2.50	670.80
COL-2018-05487	CR-4586-13-G	LAZOS, LUIS ALBERTO	3/13/2018	2.33	-	15.95	-	-	-	16.39	9.36	10.56	1.17	200.00
COL-2018-05588	CR-3917-13-J	GUZMAN, MARTHA NELLY	3/14/2018	2.11	-	14.36	-	-	-	14.78	8.44	9.51	1.06	400.00
COL-2018-05602	CR-2247-09-B	MARTINEZ, MANUEL	3/15/2018	5.00	-	-	-	-	-	35.00	20.00	22.50	2.50	347.00
COL-2018-05610	CR-2364-14-C	LAMAS, MARIO SANTOS, Jr.	3/15/2018	0.85	-	-	-	-	-	5.91	3.38	3.80	0.42	104.00
COL-2018-05611	CR-3862-04-A	SANTOYA, MARCOS ANTONIO AR	3/15/2018	0.80	-	-	-	-	-	5.54	3.19	3.19	-	70.00
COL-2018-05666	CR-1936-10-F	SERDA, JEREMY JOSEPH	3/15/2018	1.50	15.00	-	-	30.00	-	10.50	6.00	6.75	0.75	152.00
COL-2018-05712	CR-1888-07-E	CARRIZALEZ, SERGIO	3/16/2018	3.64	-	-	-	-	-	25.46	14.54	16.36	1.81	250.00
COL-2018-05744	CR-1920-08-C	GARCIA, JOSE ALONSO MARIN	3/16/2018	2.67	26.81	-	-	53.58	-	18.74	10.71	12.04	1.34	500.00
COL-2018-05810	CR-1649-11-G	SANCHEZ, WALTER ALEXANDER D	3/19/2018	0.99	11.87	-	-	-	-	6.92	3.96	4.45	0.49	100.00
COL-2018-05846	CR-366-07-E	HERNANDEZ, ARIMA MIRACLE	3/19/2018	0.83	-	-	-	-	-	5.78	3.30	3.72	0.41	75.30
COL-2018-05879	CR-3281-03-E	HERNANDEZ, ARIMA MIRACLE	3/19/2018	0.82	-	-	-	0.82	-	5.74	3.28	3.28	-	72.00
COL-2018-05909	CR-4462-13-H	AZUA, JOSE HECTOR	3/19/2018	1.13	-	7.75	-	-	-	7.97	4.55	5.13	0.57	100.00
COL-2018-05947	CR-1736-08-D	NAVARRO, EZEQUIEL GUZMAN	3/20/2018	3.16	31.76	-	-	-	-	22.21	12.71	14.28	1.57	263.00
COL-2018-05956	CR-2700-13-I	GARCIA, CHRISTIAN EMMANUEL	3/20/2018	3.91	46.97	-	-	-	-	27.39	15.66	17.61	1.95	393.90
COL-2018-05973	CR-3082-14-H	HERRERA, EMMANUEL	3/20/2018	5.00	-	-	-	-	-	35.00	20.00	22.50	2.50	356.00
COL-2018-06030	CR-0161-13-B	VALLEJO, EDUARDO	3/21/2018	-	-	-	-	-	-	30.00	20.00	-	-	85.00
COL-2018-06037	CR-3581-14-G	Avila, Ezekiel Valentin	3/21/2018	5.00	-	-	-	-	-	50.00	20.00	22.50	2.50	1,743.30
COL-2018-06094	CR-3041-04-H	OCANAS, JUAN ALBERTO	3/21/2018	5.00	-	-	-	-	-	35.00	20.00	20.00	-	1,000.00
COL-2018-06141	CR-1021-12-C	OZUNA, ERASMO GONZALEZ	3/22/2018	0.80	9.58	-	-	-	-	5.59	3.19	3.59	0.40	87.00
COL-2018-06272	CR-1348-12-I	POLINA, JERI	3/23/2018	1.15	-	7.85	-	-	-	8.08	4.62	5.19	0.58	160.00
COL-2018-06290	CR-5399-09-F	CAMPOS, ROGELIO	3/23/2018	1.24	12.41	-	-	-	-	8.69	4.96	5.58	0.62	100.00
COL-2018-06321	CR-289-10-G	ALVAREZ, ALFONSO AMETH	3/26/2018	2.72	27.81	-	-	55.50	-	19.37	11.08	12.46	1.41	500.00
COL-2018-06391	CR-1396-11-A	BAUTISTA, JORGE ARMANDO SAM	3/26/2018	2.39	-	-	-	-	-	16.90	9.66	10.86	1.21	156.00
COL-2018-06450	CR-1815-11-D	CONTRERAS, EMMANUEL	3/27/2018	4.93	-	-	-	-	-	34.80	19.89	22.37	2.49	453.70
COL-2018-06598	CR-2107-09-I	ZECENA, GUSTAVO ADOLFO FLOR	3/29/2018	5.00	-	-	-	-	-	35.00	20.00	22.50	2.50	412.10
COL-2018-06651	CR-0720-13-E	RAMIREZ, HECTOR	3/29/2018	5.00	60.00	-	-	100.00	-	35.00	20.00	22.50	2.50	664.30
COL-2018-06654	CR-3546-10-E	RAMIREZ, HECTOR	3/29/2018	5.00	60.00	-	-	100.00	-	35.00	20.00	22.50	2.50	664.30
COL-2018-06658	CR-3785-07-I	BARRIOS, JOSE ENRIQUEZ, Jr.	3/29/2018	5.00	-	-	-	-	-	35.00	20.00	22.50	2.50	445.90

Receipt Number	Case Number	Party	Date	CHS	DDCF	DNACS	DPS	EMS	FA	HCSO	JUFR	RMP	RMPr	TOTAL
For the case listed below, Court Security Fee (\$5) should have been assessed. In addition, Fugitive Apprehension (\$5) should NOT have been assessed.														
COL-2018-05032	CR-2345-01-B	PEREZ, HENRY MONTES	3/8/2018	-	60.00	34.00	-	100.00	5.00	-	-	22.50	2.50	1,204.00

Jury Fee should NOT have been assessed based on judgment order.														
COL-2018-05882	CR-1320-15-I	FONSECA, HECTOR NEPTALI HOS	3/19/2018	5.00	60.00	34.00	-	-	-	5.00	20.00	22.50	2.50	1,837.00

Records Management & Preservation Fee needs to be split accordingly (RMP=\$22.50 and RMP-DC=\$2.50).														
DC-2018-023231	CR-4357-15-F	TREVINO, NANCY	3/22/2018	5.00	60.00	34.00	-	-	-	-	-	2.50	22.50	1,529.00
COL-2018-06350	CR-4750-15-G	VALDEZ, JAVIER, Jr.	3/26/2018	5.00	-	34.00	-	-	-	-	-	2.50	22.50	1,096.00

**HIDALGO COUNTY DISTRICT CLERK**  
**Schedule of Adjustments**  
**For the Month Ending March 31, 2018**

**EXHIBIT A**

Receipt Number	Case Number	Party	Date	CHS	DDCF	DNACS	DPS	EMS	FA	HCSO	JUFr	RMP	RMPr	TOTAL
Based on judgment (Condition#17) and type of offense for the case listed below, DNACS (\$34) should have been assessed. Please confirm. In addition, Arrest Fee should be no more than \$5 (refer to CCP art. 102.011(a)(1)) and Jury Fee (\$20) should NOT have been assessed based on judgment.														
DC-2018-024735	CR-735-10-A	DAVILA, MARTIN BARRERA	3/27/2018	5.00	50.00			100.00		35.00	20.00	22.50	2.50	1,250.00

Receipt Number	Case Number	Party	Date	CHS	DDCF	DNACS	DPS	EMS	FA	HCSO	JUFr	RMP	RMPr	TOTAL
Based on type of offense for the case listed below, Drug Court Cost (\$60) and EMS Trauma Fund Cost (\$100) should have been assessed. Please confirm. In addition, Arrest Fee should be no more than \$5 (refer to CCP art. 102.011(a)(1)) and Jury Fee (\$20) should NOT have been assessed based on judgment.														
DC-2018-021584	CR-2051-14-F	VEGA, YESSICA MINDALY FLORES	3/15/2018	5.00		34.00	35.00				20.00	22.50	2.50	875.00

Receipt #	Cause #	Party	Date	DCEFILE	TOTAL									
For the following case, based on file date and type of filing, the Statewide E-filing Fee should not have been assessed. Please confirm.														
DC-2018-017921	F-3994-13-H	HERNANDEZ, HECTOR LUIS	3/5/2018	20.00	89.00									

Receipt #	Cause #	Party	Date	DCEFILE	JCPTC	TOTAL								
For the following case, based on file date and type of filing, the Statewide E-filing Fee should not have been assessed. In addition, the Judicial and Court Personnel Training Fee should not have been assessed. Please confirm.														
DC-2018-024771	F-1619-15-I	Mercadoo, Marcos	3/27/2018	40.00	5.00	518.00								

# 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)

April 24, 2018

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

Re: *Monthly Fines and Fees Report* for March 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 March 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 March 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 conducting our review, 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. BETANCOURT  
JUDGE, 448<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 March 2018 were \$104,967.70. 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 34 receipts issued in the month of March 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), December 2017 (1), January 2018 (26), and February 2018 (33) 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.

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#### **HIDALGO COUNTY DISTRICT JUDGES**

**Observation No. 2:**

Properly completed copies of the May 2013 and August 2013 through March 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 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 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 March 2018 *Monthly Report* was submitted to the County Auditor's Office 12 days after the fifth day following the end of the month. According to the Assistant Court Coordinator, the *Monthly Report* was submitted late since no one was able to deliver the *Monthly 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.

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**HIDALGO COUNTY DISTRICT JUDGES**

**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 10 of 85 online credit card transactions were receipted 2 to 4 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 receipted timely due to her computer not working.

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

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

**Recommendation:**

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

**Observation No. 6:**

We noted that the collections for 1 day were deposited at the bank 5 days after collections were receipted. According to the Court Coordinator, a check received from the District Attorney's Office was missing the payer's signature. The discrepancy was noted at the end of the day; therefore, the deposit was held until the check was signed.

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. In addition, prior to accepting a check for payment, the cashier must verify that the check is signed by the payer.

Failure to deposit collections on a daily basis and ensure that checks are signed by the payers 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 and that checks are signed by the payers.

**Observation No. 7:**

We noted that 1 of 20 Close-out Reports was submitted to the County Treasurer's Office 4 days after the bank deposit was made. According to the Court Coordinator, the Close-out Report was submitted late to the County Treasurer's Office due to an oversight.

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.

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.

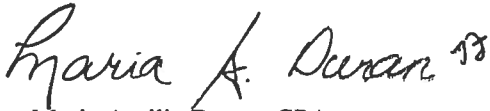
Please provide written management responses to the observations noted above by May 4, 2018.

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**HIDALGO COUNTY DISTRICT JUDGES**

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

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**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.

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JUDGE, 430<sup>TH</sup> D.C.

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

**Justice of the Peace Gilberto Saenz  
Precinct 1, Place 1  
Schedule of Bonds on Deposit  
As of March 31, 2018**

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



**Justice of the Peace Gilberto Saenz  
Schedule of Adjustments  
For the Month Ending March 31, 2018**

Receipt Case No Party Type	Off Date	Date	CCC	CHS	CD	CRF	CSF	CVCA	DD	DPS	DPSK	EFF	FA	IDRF	INDC	KCD	JCTC	JCTF	JSF	LTF	MVF	PCTC	SCDI	SDF	SJFS	SOF	STF	SV50	TP	TPCC	TPDC	TPDS	TPST	TPWF	TPW	UTFC	WAR	WFCON	TOTAL		
01463 J11 JP11-TR18-	2018-1346-	02/16/18	03/16/18	40.0	3	1	-	-	-	-	-	-	-	2	-	-	-	-	4	4.00	2.00	0.10	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	3	102.10		
01463 J11 JP11-TR18-	2018-1346-	02/16/18	03/16/18	40.0	3	1	-	-	-	-	-	-	-	2	-	-	-	-	4	4.00	2.00	0.10	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	3	102.10	
01451 J11 JP11-TR18-	2018-1402-	02/21/18	03/16/18	40.0	3	1	-	-	-	-	-	-	-	2	-	-	-	-	4	4.00	2.00	0.10	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	3	102.10		
01542 J11 JP11-TR18-	2018-1448-	02/23/18	03/22/18	40.0	3	1	-	-	-	60.0	-	-	-	2	-	-	-	-	4	4.00	2.00	0.10	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	3	162.10		
01659 J11 JP11-TR18-	2018-1552-	02/28/18	03/28/18	40.0	3	1	-	-	-	-	-	-	-	2	-	-	-	-	4	4.00	2.00	0.10	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	3	102.10		
01327 J11 JP11-TR18-	2018-1575-	03/01/18	03/09/18	40.0	3	1	-	-	-	75.0	-	-	-	2	-	-	-	-	4	4.00	2.00	0.10	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	3	177.10		
01280 J11 JP11-TR18-	2018-1697-	03/06/18	03/07/18	40.0	3	1	-	-	-	48.0	-	-	-	2	-	-	-	-	4	4.00	2.00	0.10	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	3	150.10		
01630 J11 JP11-TR18-	2018-1754-	03/06/18	03/27/18	40.0	3	1	-	-	-	41.9	-	-	-	2	-	-	-	-	4	4.00	2.00	0.10	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	3	144.00		
01687 J11 JP11-TR18-	2018-0155-	03/13/18	03/29/18	40.0	3	1	-	-	-	45.0	-	-	-	2	-	-	-	-	4	4.00	2.00	0.10	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	3	147.10		
01704 J11 JP11-TR18-	2018-0039-	12/18/17	03/05/18	40.0	3	1	8.00	-	20	-	-	-	-	2	-	-	-	-	4	4.00	2.00	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	3	100.00		
01687 J11 JP11-TR18-	2018-0155-	02/20/18	03/29/18	40.0	3	1	8.00	-	20	-	-	-	-	2	-	-	-	-	4	4.00	2.00	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	3	100.00		
01681 J11 JP11-TR18-	2018-0157-	02/20/18	03/29/18	40.0	3	1	8.00	-	20	-	-	-	-	2	-	-	-	-	4	4.00	2.00	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	3	100.00		
01683 J11 JP11-TR18-	2018-0212-	02/20/18	03/29/18	40.0	3	1	8.00	-	20	-	-	-	-	2	-	-	-	-	4	4.00	2.00	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	3	100.00		
01166 J11 JP11-TR18-	2018-T14	01/15/14	03/02/18	40.0	3	1	102	-	5.00	-	-	-	-	2	-	-	-	-	4	4.00	2.00	0.10	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	3	274.10		
01137 J11 JP11-TR18-	2018-T14	12/01/14	03/05/18	40.0	3	1	-	-	5.00	-	-	-	-	2	-	-	-	-	4	4.00	2.00	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	3	122.00		
01098 J11 JP11-TR18-	2018-0038-	01/06/17	03/01/18	40.0	3	1	8.00	-	20	-	-	-	-	2	-	-	-	-	4	4.00	2.00	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	3	100.00		
01644 J11 JP11-TR18-	2018-0352-	11/03/17	03/27/18	16.6	1.24	0.41	8.00	-	8.29	-	-	-	-	0.83	-	-	-	-	1.66	1.66	2.00	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	25	0.41	0.41	77.00

TPDS should be split TPDC \$1 and TPDS \$1.  
Based on offense type, MVF 50.10 should have been assessed.  
Based on offense type, MVF 50.10 should have been assessed.  
Please enter an appeal by date. Based on the offense date, SCOF \$20 should have been assessed.  
Please correct disposition date.



**JUSTICE OF THE PEACE  
MONTHLY FINES AND FEES COLLECTED  
FOR THE MONTH OF: March-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>JP11-2018-01062</u> <sup>*</sup> THRU <u>JP11-2018-01709</u> <sup>*</sup>				\$ 104,967.70 <sup>X10</sup>
LESS: COST ON DEPOSIT			-	x7	✓
ADD: COST ON DEPOSIT LIQUIDATED			-	x7	✓
AMOUNT OWED TO COUNTY (Should Match Amt in Part III)			\$ 104,967.70	x3	✓
Less: Total amount of remittances to County Treasurer (From Part II)			105,379.70	ⓐ	
			<del>104,967.70</del>		
Total funds due to County Treasurer (Overtransfer Made to Co Treas.)			\$ (412.00)	-	x4-H ✓
			<del>21</del>		

**Part II: REMITTANCES MADE TO THE COUNTY TREASURER**

Description	AMOUNT	Comment
Total Collections for the Month (See Schedule of Receipts & Deposits)	\$ 104,967.70	B1 ✓
Add: Previous Month's Bond Overtransfer <i>May 2016 + June 2016</i>	412.00	Exh B ✓
Add: HCSO Monthly "D" Collections Report		
Total Remittances Made to County Treasurer	\$ 105,379.70	ⓐ
	<del>104,967.70</del>	
	<del>21</del>	

PREPARED BY:

*Guerra Sustaita*

DATE:

*4/16/18*

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

**RECEIVED**

JUSTICE OF THE PEACE

DATE

*4/16/18*

APR 17 2018

THIS REPORT IS DUE IN THE OFFICE OF THE COUNTY AUDITOR BEFORE THE FIFTH (5TH) DAY OF THE FOLLOWING MONTH: APRIL 2018

HIDALGO COUNTY  
AUDITOR'S OFFICE

*BY: [Signature] 4/16/18*

X2

**JUSTICE OF THE PEACE  
MONTHLY FINES AND FEES COLLECTED  
FOR THE MONTH OF: March-18**

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

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)		1.GC 113.004, PC 12.23		1200-351-10-061-000-0-000	\$ 37,856.51
Texas Parks & Wildlife 85% Fine (State Fine)		TPWC 12.107		1100-207-20-000-012-0-000	798.01
No Safety Belt 50% Fine (State Fine)		TRC 545.412, 545.413 (j)		1100-207-20-000-028-0-000	338.68
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	176.00
<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	1,568.16
Courthouse Security Fund JP (\$1)		C.C.P. Art. 102.017		1245-341-10-061-000-0-000	512.46
Justice Court Technology Fund (\$4)		C.C.P. Art. 102.0173		1242-341-10-060-000-0-000	2,079.02
Time Payment - @40% OF \$25.00 (\$10.00)		LGC 133.103 (d)		1100-341-10-060-001-0-000	79.00
Time Payment - @ 10% OF \$25.00 (\$2.50)		LGC 133.103 (e)		1100-341-10-060-002-0-000	19.75
Administrative Local Transaction Fee (\$2)		C.C.P. Art. 102.072		1100-341-10-060-003-0-000	1,062.41
Motor Vehicle Adm. Fee (\$10-\$20) (Dismissal Fee for Exp. DL, Exp. Inop. Cert., Exp. Mv. Reg.)		TRC Sec 548.605, 521.026.502.407		1100-341-10-060-004-0-000	140.00
Teen Court Program Adm. Fee (Up to \$10.00)		C.C.P. Art. 45.053 (e)		1100-341-10-060-005-0-000	-
Special Fees				1100-341-10-061-000-0-000	1,904.60
Deferred Disposition		C.C.P. Art. 45.051	1,904.60		
County Fines - "Drivers Safety Course" (\$10)		C.C.P. Art. 45.051(i)	-		
Support of Judiciary Fund (\$ 60)		LGC 133.105		1100-341-10-060-009-0-000	305.70
Traffic Fee (\$3)		T.R.C. 542.403		1100-341-10-061-000-0-000	886.92
Child Safety (\$20-\$25)		C.C.P. Art. 102.014 (e)		1100-341-10-060-011-0-000	503.88
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	4,653.85
Truancy Prevention and Diversion Fund (\$1)		C.C.P. Art. 102.015		1100-341-10-060-013-0-000	455.14
<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, ____\$3.00)		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	98.75
Juvenile Crime and Delinquency Fund (____\$ .25, ____\$ .50)		C.C.P. Art. 102.073(m)		1100-207-20-000-007-0-000	1.50
Comprehensive Rehabilitation Fund (\$5)		C.C.P. Art. 102.082		1100-207-20-000-008-0-000	-
Fugitive Apprehension Fund (\$5)		C.C.P. Art. 102.019 (a)		1100-207-20-000-009-0-000	25.00
Consolidated Court Costs Fund (\$40)		CCP 102.075 (a) 3/ LGC 133.103		1100-207-20-000-015-0-000	20,675.20
Compensation Victims @ Crime Fund (____\$3, ____\$5, ____\$15, ____\$35)		C.C.P. Art. 36.35 (2) & (3)		1100-207-20-000-017-0-000	75.00
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	1.00
Indigent Legal Services Fee-JP (\$6)	50	Govt. Code Sec. 101.141(2) (B)		1100-207-20-000-004-0-000	347.00
State Traffic Fee- Subtitle C (\$30)	57.85	TRC Sec 542.4031		1100-207-20-000-035-0-000	8,754.00
Jury Service Fee (\$4)		C.C.P. Art. 102.0043		1100-207-20-000-053-0-000	2,045.94
Support of Judiciary Fund (\$5.40)		LGC 133.105		1100-207-20-000-054-0-000	2,739.14
Birth Certificate Fee (\$1.80)	32	HSC 191.032(f)		1100-207-20-000-039-0-000	57.60
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	1,006.99
Moving Violation Fee (\$0.10)		C.C.P. Art. 102.022/GC		1100-207-20-000-061-0-000	37.45
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	-
Electronic Filing Fee - Civil (\$10)		GC 101.1411/GC 51.851		1100-207-20-000-070-0-000	580.00
Truancy Prevention and Diversion Fund (\$1)		C.C.P. Art. 102.015		1100-207-20-000-073-0-000	457.14
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 COURT CIVIL</b>					
D.P.S. (____\$3, ____\$5, ____\$35, ____\$50)	56	C.C.P. Art. 102.011		1100-207-20-000-076-0-000	290.00
T.A.B.C. (____\$3, ____\$5, ____\$35, ____\$50)				1100-207-20-000-019-0-000	2,194.29
P.K.W.L. (____\$3, ____\$5, ____\$35, ____\$50)				1100-207-20-000-020-0-000	-
U.T.P.A. (____\$3, ____\$5, ____\$35, ____\$50)				1100-207-20-000-021-0-000	47.12
				1100-207-20-000-022-0-000	-
<b>ARREST/WARRANT/SERVICE FEES: COUNTY</b>					
Sheriff Fees:				1100-342-10-060-001-0-000	129.90
Constable Fees:					
Precinct #1				1100-342-10-291-000-0-000	9,708.55
Precinct #2				1100-342-10-292-000-0-000	89.00
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 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	-
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				1100-202-00-000-007-0-000	-
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	-
Delinquent Attorney Fee				1100-202-00-000-004-0-000	-
				1100-341-10-060-001-0-000	1,479.00
<b>Justice Fees (Local Fees)</b>					
Small Claims Court Filing Fee (\$25)		LGC 118.121 118.122			
Debt Claim Fee (Justice Court Filing Fee) (\$25)		LGC 118.121 118.122	1,425.00		
Landlord & Tenant Eviction Filing Fee (Probable Cause & Detainer Court) (\$25)		LGC 118.121 118.122			
Transcript Fees (\$10)		TRC 118.121 118.122 (b)			
Abstract Fees (\$5)		TRC 118.121 118.122 (c)	19.00		
Autopsy Fees					
Writ Filing Fee (\$5 per page)		TRC 118.121 118.122 (d)	20.00		
Issuing other Document (\$1 1st pg. 25 for each addtl pg)		TRC 118.121 118.122 (e)	4.99		
Certified Copies of Court Papers (\$2 1st pg. 25 for each addtl pg)		TRC 118.121 118.122 (f)	-		
Probable Cause Tow Hearing Fee (\$20)		TRC 118.121 118.122 (g)	29.99		
Birth Certificates (\$22 each)		HSC 191.0045 (3)(4)		1100-341-10-060-001-0-000	646.40
Death Certificates (\$20 each, each addtl \$3)		HSC 191.0045 (3)(4)		1100-341-10-060-001-0-000	123.00
Preservation of Vital Statistics Fee (\$1 each)		HSC 191.0045 (3)(4)		1100-341-10-060-008-0-000	39.00
Jury Fees (Civil \$22, Criminal \$3)		TRC 118.121 118.122 (h)		1100-341-10-060-006-0-000	-

**TOTAL AMOUNT DUE TO THE COUNTY TREASURER: \$ 104,967.70**

THIS REPORT IS DUE BY THE OFFICE OF THE COUNTY CLERK TO THE COUNTY TREASURER BY THE 15TH DAY OF THE FOLLOWING MONTH.

**RECEIVED**  
**APR 17 2018**  
**HIDALGO COUNTY**  
**AUDITOR'S OFFICE**

HIDALGO COUNTY AUDITOR'S OFFICE  
 APPROVED BY: *[Signature]*  
 DATE: 04/18/2018

4/18/18  
 4/18/18

X1

X1

X11

X3-A

# 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

April 24, 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: *Monthly Fines and Fees Report* for March 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 March 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 March 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 conducting our review, 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.  
CVFRSFFR

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 March 2018 were \$70,084.80. 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 6 receipts issued in March 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.

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 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 March 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. In addition, incorrect copies

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**HIDALGO COUNTY DISTRICT JUDGES**

of the OCA Report for the months of February 2014 and March 2014 were filed with the County Auditor's Office. According to Justice of the Peace staff, copies of the OCA Reports cannot be generated due to programming errors in *Odyssey*. Assistance from the Information Technology Department has been requested; however, the problem has not been resolved.

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

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

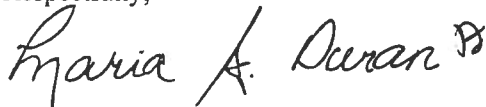
**Recommendation:**

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.

Please provide written management responses to the observations noted above by May 4, 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

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**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 Jesus Morales

## Schedule of Adjustments

### For the Month Ended March 31, 2018

Receipt Number	Case Number	Date	Offense	Off date	Disposition Date	CCC	CHS	CHSIP	CMIT	CO	CVCA	DPS	DTO	FA	IDRF	JCD	JCPT	JCTF	JSF	LTF	MVF	SAF	SCOF	SJFC	SJFS	STF	SV50	TP	TPCO	TPDC	TPDS	TPST	UTFC	WARF	TOTAL		
212-2018-02-68063-1146	TR	3/9/2018	belt	7/31/2002	9/14/2017	12.92	2.28	-	0.38	25	11.4	3.8	-	3.8	-	0.38	1.52	3.04	-	2	-	-	15.2	-	-	25	-	-	-	-	-	-	-	2.28	-	109	
<u>due to others fee code should NOT be used. Please assess arrest fee to the proper law enforcement agency.</u>																																					
212-2018-1151-1287	TR18-	3/9/2018	license	1/29/2015	11/7/2016	40	3	1	-	66	-	-	5	-	2	-	4	4	2	0.1	-	20	0.6	5.4	-	2.5	10	1	1	12.5	-	50	230.1	-	-		
<u>based on offense, STF and UTFC should NOT be assessed.</u>																																					
212-2018-1166-1365-112	TR18-	3/16/2018	ed Zone	2/27/2018	3/16/2018	-	3	1	-	-	-	-	-	-	-	-	4	2	-	5	-	-	-	-	30	-	-	-	-	-	-	3	-	48	-	-	
<u>based on offense, UTFC should NOT be assessed.</u>																																					
212-2018-1145-226112	T02-	3/9/2018	license	5/16/2002	3/9/2018	17	3	-	0.5	-	15	5	-	5	-	0.5	2	4	-	2	-	-	20	-	-	-	-	-	-	-	-	-	3	-	127	-	-
212-2018-1986-2458112	T02-	3/1/2018	license	6/4/2002	3/1/2018	17	3	-	0.5	63	15	5	-	5	-	0.5	2	4	-	2	-	-	20	-	-	-	-	-	-	-	-	-	3	-	190	-	-

# 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

April 18, 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: *Monthly Fines and Fees Report* for March 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 March 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 March 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 conducting our review, 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

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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 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 March 2018 were \$147,506.81. 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 10 receipts issued in the month of March 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), December 2017 (24), January 2018 (3), and February 2018 (9) 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.

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**HIDALGO COUNTY DISTRICT JUDGES**

**Observation No. 2:**

Copies of incorrect Office of Court Administration's "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 March 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 the March 2018 *Monthly Report* was submitted 5 days after the fifth day following the end of the month. According to the Court Coordinator, they couldn't submit it on time because they were short-handed.

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:**

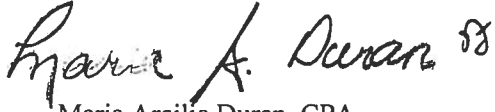
Management should ensure the *Monthly Report* is submitted to the County Auditor's Office within five days after the last day of each month.

Honorable Bobby Contreras  
April 18, 2018  
Page 4 of 4

Please provide written management responses to the observations noted above by May 4, 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

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**HIDALGO COUNTY DISTRICT JUDGES**

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JUDGE, 52<sup>ND</sup> D.C.

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JUDGE, 445<sup>TH</sup> D.C.

**JUSTICE OF THE PEACE  
MONTHLY FINES AND FEES COLLECTED  
FOR THE MONTH OF: March-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>JP21-2018-01601</u> <sup>X</sup>	THRU <u>JP21-2018-02485</u> <sup>X</sup>	\$ <u>147,506.81</u> ✓ <del>146,810.71</del> X9-a1
Sheriff's "D" Report	(Receipt #'s) _____	THRU _____	
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>147506.81</u> \$ <del>146,810.71</del> ✓ X3-a
Less: Total amount of remittances to County Treasurer (From Part II)			<u>147506.81</u> <u>147,708.31</u> (A)
Total funds due to County Treasurer (Overtransfer Made to Co Treas.)			\$ <u><del>(897.60)</del></u> <u>0.00</u> X4-a11 2X

**Part II: REMITTANCES MADE TO THE COUNTY TREASURER**

DESCRIPTION	AMOUNT	COMMENT
Total Collections for the Month (See Schedule of Receipts & Deposits)	\$ 147,708.31	B1
Add: Previous Month's Bond Overtransfer	147,506.81	✓
Add: HCSO Monthly "D" Collections Report	0.00	
Total Remittances Made to County Treasurer	\$ 147,506.81 <u>147,708.31</u> (A)	

PREPARED BY: OFELIA ORTIZ FLORES

DATE: 4/9/18

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: 4/17/2018  
BY: [Signature]

Bobby Contreras  
JUSTICE OF THE PEACE

4/19/18  
DATE

JUSTICE OF THE PEACE  
MONTHLY FINES AND FEES COLLECTED  
FOR THE MONTH OF: March-18

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

**PBC**

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

**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		1200-351-10-063-000-0-000	\$ 61,648.88
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	525.00
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)		1100-207-30-000-006-0-000	-
<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	2,029.03
Courthouse Security Fund JP (\$1)		C.C.P. Art. 102.017		1245-341-10-063-000-0-000	674.35
Justice Court Technology Fund (\$4)		C.C.P. Art. 102.0173		1242-341-10-060-000-0-000	2,705.38
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	1,356.00
Motor Vehicle Adm. Fee (\$10-\$20) (Dismissal Fee for Exp. DL, Exp Imp Cert, Exp Mv Reg.)		TRC Sec 548 605, 321 026, 502 407		1100-341-10-060-004-0-000	40.00
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	233.34
Deferred Disposition		C.C.P. Art. 45 051	\$ 45.00		
Administrative Fee - "Drivers Safety Course" (\$10)		C.C.P. Art. 45 051(f)	\$ 188.34		
Support of Judiciary Fund (\$ 60)		LGC 133 105		1100-341-10-060-009-0-000	404.61
Traffic Fee (\$3)		T.R.C. 542 403		1100-341-10-063-000-0-000	964.03
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	108.00
Scofflaw Fee (\$20)		TRC 502 010(a)		1100-341-10-140-049-0-000	5,548.36
Truancy Prevention and Diversion Fund (\$1)		C.C.P. Art. 102 015		1100-341-10-060-013-0-000	644.92
<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. 182 016		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	-
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	37.50
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 (\$5)		C.C.P. Art. 102 019 (a) 2		1100-207-20-000-009-0-000	-
Consolidated Court Costs Fund (\$40)		CCP 182.075 (a) 3/LGC 133 102		1100-207-20-000-015-0-000	27,053.78
Compensation Victims Of Crime Fund (\$3, \$5, \$15, \$35)		C.C.P. Art. 56.55 (2) & (3)		1100-207-20-000-017-0-000	-
Judicial & Court Personnel Training Fund (\$1, \$2)		Govt. Code Sec. 56.001 (b)		1100-207-20-000-027-0-000	0.00
Correctional Management Institute of Texas Fund (\$ 50)		CCP Art. 102 075		1100-207-20-000-029-0-000	860.00
Indigent Legal Services Fee- JP (\$6)	172	Govt. Code Sec. 101.141(2)(B)		1100-207-20-000-004-0-000	1,032.00
State Traffic Fee-Subtile C (\$30)		TRC Sec 543 4031		1100-207-20-000-035-0-000	9,640.33
Jury Service Fee (\$4)		C.C.P. Art. 102.0045		1100-207-20-000-033-0-000	2,697.38
Support of Judiciary Fund (\$5.40)		LGC 133 105		1100-207-20-000-054-0-000	3,637.46
Birth Certificate Fee (\$1.80)		HSC 191 023 (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	1,344.69
Moving Violation Fee (\$0.10)		C.C.P. Art. 102 022/GC		1100-207-20-000-061-0-000	46.49
Safety Seat Violation Fee (\$0.15) (on or before September 28, 2011)		TRC 545 412 (b-1)		1100-207-20-000-062-0-000	475.00
Failure to Appear (\$20)		TRC 706 006/TRC 706 007(d)(2)		1100-207-20-000-066-0-000	540.00
Electronic Filing Fee - Civil (\$10)		GC 101.141/GC 51 851		1100-207-20-000-070-0-000	1,720.00
Truancy Prevention and Diversion Fund (\$1)		C.C.P. Art. 102 015		1100-207-20-000-073-0-000	646.92
Texas Home Visiting Program Contribution (\$5)	172	HSC 191.004/LGC 118 018 (e)		1100-207-20-000-074-0-000	-
Judicial & Court Personnel Training Fund-Civil (\$5)		GC 51 971 (a)		1100-207-20-000-076-0-000	860.00
<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	3,261.71
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	65.00
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	4,666.39
Precinct #3				1100-342-10-294-000-0-000	230.00
Precinct #4				1100-342-10-295-000-0-000	-
Precinct #5				1100-341-10-060-007-0-000	100.00
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				1100-342-10-060-004-0-000	-
<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				1100-202-00-000-009-0-000	60.40
Due to Others				1100-202-00-000-009-0-000	-
Restitution				1100-202-00-000-009-0-000	-
Failure to Appear- OmuBase (\$6)		TC 706 006/TC 706 007(d)(2)		1100-202-00-000-019-0-000	162.00
Delinquent Attorney Fee		C.C.P. Art. 102 011(b)		1100-202-00-000-004-0-000	8,297.16
<b>Justice Fees (Local Fees)</b>					
Small Claims Court Filing Fee (\$25)		LGC 113 121 114 122	\$ -	1100-341-10-060-001-0-000	4,366.00
Debt Claim Fee - Justice Court Filing Fee (\$25)		LGC 113 121 114 122	4,300.00		
Landlord & Tenant Eviction Filing Fee - Forcible Entry & Detainer Court (\$25)		LGC 113 121 114 122			
Transcript Fees: Appeal Fee (\$10)		LGC 113 121 114 122 (b)			
Abstract Fees (\$5)		LGC 113 121 114 122 (c)			1.00
Writ Filing Fee (\$5)		LGC 113 121 114 122 (d)			55.00
Issuing other Document \$1 1st pg. 25 for each addtl pg.		LGC 113 121 114 122 (e)			1.00
Certified Copies of Court Papers \$1 1st pg. 25 for each addtl pg.		LGC 113 121 114 122 (f)			
Probable Cause Law Hearing Fee (\$7)		LGC 113 121 114 122 (g)			
<b>Birth Certificates (\$22 each)</b>					
Death Certificates (\$20 each, each add'l \$3)		HSC 191 023 (f)		1100-341-10-060-001-0-000	-
Preservation of Vital Statistics Fee (\$1 each)		HSC 191 023 (f)		1100-341-10-060-008-0-000	-
Jury Fees (Civil \$22, Criminal \$3)		HSC 191 023 (f)		1100-341-10-060-006-0-000	22.00

AUDITED BY: THE HIDALGO  
COUNTY AUDITOR'S OFFICE  
DATE: ea 4.12.18  
4/24/17/11 ofc 4/18/18

TOTAL AMOUNT DUE TO THE COUNTY TREASURER \$ 146,626.41

147506.81



# 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

April 24, 2018

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

Re: *Monthly Fines and Fees Report* for March 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 March 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 March 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 conducting our review, 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, 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. KEND 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.

- 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 March 2018 were \$155,163.94. 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 11 receipts issued in the month of March 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), December 2017 (2), January 2018 (2), and February 2018 (11) 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.

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#### HIDALGO COUNTY DISTRICT JUDGES

**Observation No. 2:**

Copies of the January 2015 through March 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 18 of 21 days were deposited at the bank 2 to 4 days after collections were received. According to the Court Coordinator, deposits are not made daily due to limited staff and a heavy workload.

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

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

**Recommendation:**

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

**Observation No. 4:**

We noted that 1 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.

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**HIDALGO COUNTY DISTRICT JUDGES**

**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.

**Observation No. 5:**

We noted that 6 of 184 online credit card transactions processed during the month of March 2018 were receipted 2 to 21 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 payments were not receipted on time 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.

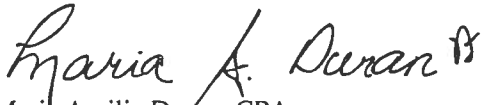
**Recommendation:**

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

Please provide written management responses to the observations noted above by May 4, 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 Exhibits

cc: Valde Guerra, County Executive Officer

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**HIDALGO COUNTY DISTRICT JUDGES**

**JUSTICE OF THE PEACE  
MONTHLY FINES AND FEES COLLECTED  
FOR THE MONTH OF: March-18**

PBC

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

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

**Part I: RECAP OF AMOUNT PAYABLE TO THE COUNTY TREASURER**

TOTAL CASH COLLECTED	(Receipts #s) <u>JP22-2018-01488</u> <del>0</del> THRU <u>JP22-2018-02455</u> <del>0</del>		\$ <u>155,163.94</u> ✓
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>155,163.94</u>	X3 ✓
Less: Total amount of remittances to County Treasurer (From Part II)		157,613.94	Ⓜ
Total funds due to County Treasurer (Overtransfer Made to Co Treas.)		<del>0.20</del>	
		<u>(2450.00)</u>	X4-a, 15
		<u>21</u>	

**Part II: REMITTANCES MADE TO THE COUNTY TREASURER**

DESCRIPTION	AMOUNT	COMMENT
Total Collections for the Month (See Schedule of Receipts & Deposits)	\$ 155,163.94	B1 ✓
Add: Previous Month's Bond Overtransfer <u>Oct 2016</u>	50.00	Ex B ✓
Add: HCSO Monthly "D" Collections Report <u>July 2015</u>	2400.00	\$0.00 X4-b
<b>Total Remittances Made to the County Treasurer</b>	<u>157,613.94</u>	Ⓜ
	<u>\$ 155,163.74</u>	

PREPARED BY: [Signature]

DATE: 4-5-2018

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

COUNTY AUDITOR'S OFFICE  
DATE: 4/18/2018

[Signature]  
4/24/18

JUSTICE OF THE PEACE

DATE: 4-5-2018

**JUSTICE OF THE PEACE  
MONTHLY FINES AND FEES COLLECTED  
FOR THE MONTH OF: March-18**

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

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		1200-351-10-064-000-0-000	\$ 56,113.09
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	600.00 <del>102.50</del>
Gross Weight 50% Fine (State Fine)		TRC Sec 621.506 (g)		1100-207-20-000-013-0-000	-
School District 50% Fines		Educ. Code § 25 093 (d) 1 (A)		1100-207-30-000-007-0-000	-
<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	2,073.00
Courthouse Security Fund JP (\$1)		C.C.P. Art. 102.017		1245-341-10-064-000-0-000	677.00
Justice Court Technology Fund (\$4)		C.C.P. Art. 102.0173		1242-341-10-060-000-0-000	2,752.00
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 (c)		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	1,380.00
Motor Vehicle Adm. Fee (\$10-\$20) (Dismissal Fee for Exp. DL, Exp. Imp. Cert, Exp. NV Reg)		TRC Sec 548.605, 521.026, 502.407		1100-341-10-060-004-0-000	-
Special Fees				1100-341-10-064-000-0-000	1,594.70
Deferred Disposition		C.C.P. Art. 45.051	1,514.70		
Administrative Fee - "Drivers Safety Course" (\$10)		C.C.P. Art. 45.051(f)	80.00		
Support of Judiciary Fund (\$60)		LGC 133.105		1100-341-10-060-009-0-000	406.20
Traffic Fee (\$3)		T.R.C. 542.403		1100-341-10-064-000-0-000	1,005.00
Child Safety (\$20-\$25)		C.C.P. Art. 102.014 (c)		1100-341-10-060-011-0-000	125.00
Failure to Appear (\$4)		TRC 706.006/TRC 706.007(d)(2)		1100-341-10-060-012-0-000	96.00
Scofflaw Fee (\$20)		TRC 502.010(a)		1100-341-10-140-049-0-000	5,320.00
Truancy Prevention and Diversion Fund (\$1)		C.C.P. Art. 102.015		1100-341-10-060-013-0-000	629.00
Truancy Court Cost (\$50)		Fam. Code 65.107 (a), (b)		1100-341-10-060-014-0-000	-
<b>STATE COURT COSTS AND FEES:</b>					
Criminal Justice Planning Fund 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	3.25
Comprehensive Rehabilitation Fund (\$5)		C.C.P. Art. 102.082		1100-207-20-000-008-0-000	-
Fugitive Apprehension Fund (\$5)		C.C.P. Art. 102.019 (a) 2		1100-207-20-000-009-0-000	40.00
Consolidated Court Costs Fund (\$17)		CCP 102.075 (a) 3/LGC 133.102		1100-207-20-000-015-0-000	27,456.00
Compensation Victims Of Crime Fund (\$3, \$5, \$15, \$35)		C.C.P. Art. 56.55 (2) & (3)		1100-207-20-000-017-0-000	120.00
Judicial & Court Personnel Training Fund (\$1, \$2)		Govt. Code Sec. 56.001 (b)		1100-207-20-000-027-0-000	16.00
Correctional Management Institute of Texas Fund (\$5.50)		CCP Art. 102.075		1100-207-20-000-029-0-000	2.50
Indigent legal Services Fee-JP (\$6)	200	Govt. Code Sec 101.141(2) (B)		1100-207-20-000-004-0-000	1,200.00
State Traffic Fee- Subtitle C (\$30)		TRC Sec 542.4031		1100-207-20-000-035-0-000	9,930.00
Jury Service Fee (\$4)		C.C.P. Art. 102.0045		1100-207-20-000-053-0-000	2,708.00
Support of Judiciary Fund (\$5.40)		LGC 133.105		1100-207-20-000-054-0-000	3,649.80
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 (\$2)		LGC 133.107/GC 102.023		1100-207-20-000-059-0-000	1,348.00
Moving Violation Fee (\$0.10)		C.C.P. Art. 102.022/GC		1100-207-20-000-061-0-000	47.30
Safety Seat Violation Fee (\$0.15)		TRC 545.412 (b-1)		1100-207-20-000-062-0-000	0.00 <del>437.50</del>
Failure to Appear (\$20)		TRC 706.006/TRC 706.007(d)(2)		1100-207-20-000-066-0-000	480.00
Electronic Filing Fee - Civil (\$10)		GC 101.141/GC 51.851		1100-207-20-000-070-0-000	2,000.00
Truancy Prevention and Diversion Fund (\$1)		C.C.P. Art. 102.015		1100-207-20-000-073-0-000	635.00
Texas Home Visiting Program Contribution (\$5)		HSC 191.0048/LGC 118.018 (c)		1100-207-20-000-074-0-000	-
Judicial & Court Personnel Training Fund-Civil (\$5)	200	GC 51.971 (a)		1100-207-20-000-076-0-000	1,000.00
<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	3,110.00
T.A.B.C. (\$3, \$5, \$35, \$50)				1100-207-20-000-020-0-000	10.00
P.K.W.L. (\$3, \$5, \$35, \$50)				1100-207-20-000-021-0-000	-
U.T.P.A. (\$3, \$5, \$35, \$50)				1100-207-20-000-022-0-000	-
<b>ARREST/WARRANT/SERVICE FEES: COUNTY</b>					
Sheriff Fees:		LGC 118.131		1100-342-10-060-001-0-000	145.00
Constable Fees:				1100-342-10-291-000-0-000	150.00
Precinct #1				1100-342-10-292-000-0-000	10630.00 <del>210.00</del>
Precinct #2				1100-342-10-293-000-0-000	2,700.00
Precinct #3				1100-342-10-294-000-0-000	1,425.00
Precinct #4				1100-342-10-295-000-0-000	-
Precinct #5				1100-341-10-060-007-0-000	50.00 <del>400.00</del>
District Attorney Fees				1100-342-10-060-002-0-000	5.00
Tax Assessor Fraud Investigators				1100-342-10-060-003-0-000	50.00
School District Arrest Fee				1100-342-20-060-001-0-000	-
Fire Marshal Fee					-
<b>Due to Others</b>					
Warrant Fees Due to Other Law Enforcement Agencies		C.C.P. Art. 102.011 (a) 2 (A)		1100-207-30-000-003-0-000	-
Refund - Overpayments				1100-202-00-000-010-0-000	205.00
Due to Others				1100-202-00-000-010-0-000	-
Restitution				1100-202-00-000-010-0-000	-
Failure to Appear- OmniBase (\$6)		TRC 706.006/TRC 706.007(d)(2)		1100-202-00-000-019-0-000	144.00
Delinquent Fee		C.C.P. Art. 103.003(b)		1100-202-00-000-004-0-000	7,775.10
Justice Fees (Local Fees)				1100-341-10-060-001-0-000	5270.00 <del>5240.00</del>
Small Claims Court Filing Fee (\$25)		LGC 118.121 118.122	5,000.00		
Debt Claim Fee (Justice Court Filing Fee) (\$25)		LGC 118.121 118.122	-		
Landlord & Tenant Eviction Filing Fee (Forcible Entry & Detainer Court) (\$25)		LGC 118.121 118.122	-		
Transcript Fees (\$10)		LGC 118.121 118.122 (b)	-		
Abstract Fees (\$5)		LGC 118.121 118.122 (c)	240.00		
Writ Filing Fee (\$5)		LGC 118.121 118.122 (d)	240.00		
Issuing other Document (\$1 1st pg., 25 for each addtl pg.)		LGC 118.121 118.122 (e)	-		
Certified Copies of Court Papers (\$2 1st pg., 25 for each addtl pg.)		LGC 118.121	-		
Probable Cause Tow Hearing Fee (\$20)		LGC 118.121 (4)	-		
Birth Certificates (\$22 each \$9.20 local)		HSC 191.0045 (3)(d)		1100-341-10-060-001-0-000	-
Death Certificates (\$20 each, each add'l \$3)		HSC 191.0045 (3)(d)		1100-341-10-060-001-0-000	-
Preservation of Vital Statistics Fee (\$1 each)		HSC Sec 191.0045(b)		1100-341-10-060-008-0-000	-
Jury Fees (Civil \$22, Criminal \$3)		Rules of Civil Proc. Rule 504 (b) CCP 102.004		1100-341-10-060-066-0-000	88.00
<b>TOTAL AMOUNT DUE TO THE COUNTY TREASURER:</b>					<b>\$ 155,163.94</b>

AUDITED BY: THE HIDALGO  
COUNTY AUDITOR'S OFFICE  
DATE: Apr 4/18/2018 *JP*  
*vs. Wherry* *4/18/18*

X1

X1

X1

X1

X1

X10

X10

X10

X10

X10

X10

X10

X10

X3-a

**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>



# 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

April 17, 2018

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

Ref: *Monthly Fines and Fees Report* for March 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 March 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 March 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 conducting our review, 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, 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.

NCE GONZALEZ  
JUDGE, 370<sup>TH</sup> D.C.  
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LETICIA LOPEZ  
JUDGE, 389<sup>TH</sup> D.C.

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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 March 2018 were \$326,931.75. 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 6 receipts issued in March 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 6 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 March 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**

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 26 of 683 online credit card transactions processed during the month of March 2018 were receipted 2 to 4 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 payments were not receipted on time because of heavy workload.

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.

Please provide written management responses to the observations noted above by April 27, 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**

RECEIVED BY  
COUNTY AUDITOR

2018 APR 5 PM 3 43

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

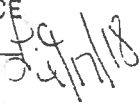
TOTAL CASH COLLECTED	(Receipts #s) <u>JP31-2018-02829</u> †	THRU	<u>JP31-2018-04675</u> <sup>04691</sup>	\$ 326,931.75 ✓
LESS: COST ON DEPOSIT			0.00 -	x7 ✓
ADD: COST ON DEPOSIT LIQUIDATED			0.00 -	x7 ✓
AMOUNT OWED TO COUNTY (Should Match Amt in Part III)			\$ 326,931.75	x3 ✓
Less: Total amount of remittances to County Treasurer (From Part II)			\$ 326,931.75 (A)	
Total funds due to County Treasurer (Overtransfer Made to Co Treas.)			<u>0.00</u>	x4-a38

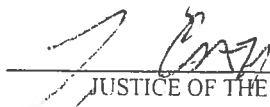
Part II: REMITTANCES MADE TO THE COUNTY TREASURER

DESCRIPTION	AMOUNT	Comment
Total Collections for the Month (See Schedule of Receipts & Deposits)	\$ 326,931.75	B1 ✓
Add: Previous Month's Bond Overtransfer	0.00	
Add: HCSO Monthly "D" Collections Report	\$0.00	
Total Remittances Made to County Treasurer	\$ 326,931.75 (A)	

PREPARED BY: Debra Gonzalez  DATE PREPARED: 4/5/2018 12:41

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: 4/9/2018 

 4-5-2018  
JUSTICE OF THE PEACE DATE





# 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

April 20, 2018

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

Re: *Monthly Fines and Fees Report* for March 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 March 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 March 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 conducting our review, 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

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

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

RENEE R. BETANCOURT  
JUDGE, 449<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 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 March 2018 were \$229,599.11. 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 49 receipts issued in March 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); December 2017 (16); January 2018 (27); and February 2018 (56) are still pending to be completed. According to the Court Coordinator, they will be working on the pending 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 notification.

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.

---

#### **IDALGO COUNTY DISTRICT JUDGES**

- 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 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 March 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.

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**IDALGO COUNTY DISTRICT JUDGES**

**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.

**Observation No. 4:**

We noted that collections for 5 of 21 days were deposited at the bank 2 to 5 days after collections were received. According to the Court Coordinator, problems balancing the Close-out Reports caused the delay in making the deposits.

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 11 of 18 Close-out Reports were submitted to the County Treasurer's Office 2 to 5 days after the bank deposit was made. According to the Court Coordinator, the Close-out Reports were not submitted to the County Treasurer's Office on a 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.

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 is submitted to the County Treasurer's Office on a daily basis after the daily deposit has been made.

**Observation No. 6:**

We noted that 6 of 394 online and 2 of 210 in-house credit card transactions referenced the incorrect credit card reference number on the receipt. According to staff, the incorrect credit card reference number was recorded on the receipt, in error.

The County Auditor's Office *Cash Handling Guidelines and Procedures* requires that official receipts contain sufficient information to create an adequate audit trail. At a minimum, the cash receipt must include fields for the date, payer name, form of payment (e.g., cash, check, or credit card), check number, amount, account name to be credited, description (e.g., account number, permit number, case number, style of case number, credit card reference number, etc.), and the initials or signature of the cashier.

Failure to ensure that the correct credit card reference number is referenced on the receipt may result in the improper allocation of County funds.

**Recommendation:**

Management should ensure that the correct credit card reference number is referenced on the receipt.

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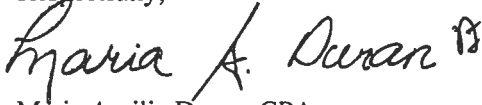
**IDALGO COUNTY DISTRICT JUDGES**

The Honorable Marcos Ochoa  
April 20, 2018  
Page 5 of 5

Please provide written management responses to the observations noted above by May 4, 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

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

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

**Justice of the Peace Marcos Ochoa  
Precinct 3, Place 2  
Schedule of Bonds on Deposit  
As of March 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>
				603.10
			<b>Total</b>	<u><u>3,802.35</u></u>

August 2015 jail payments that have been posted as bonds that have not been corrected as fines and fees (\$603.10)

Justice of the Peace Marcos Ochoa  
 Schedule of Adjustments  
 For the Month Ended March 31, 2018

Receipt Number	Case Num/ Party	Offense Type	Off Date	Date	CCC	CHS	CHSIP	CM1	CO	CRF	CSS	CVC	DD	DEL	DPS	DPS	FA	IDRF	JCD	JCTF	JSF	LTF	MVF	OMP	OMP	SCOI	SIFC	SIFS	SO	STF	SV50	TP	TPDC	TPDS	UTFC	WFC	WFP	TOTAL			
8196732	102 GARZA, IADIAN NELSON	No Liability Ins	09/01/02	03/27/18	17.00	3.00	0.5	330				15			5	5		5	0.50	2	4	2.0				20											50	479.00			
JP32-2018-01940	198 GUERRERO, CYNTHIA VILLARRIAL	Speeding	08/19/98	03/02/18	17.00	3.00		29				15			5	5			0.25	1		2.0				20										3.00	35	160.25			
JP32-2018-02017	113 VANESSA, VANESSA	No DL (Unit)	02/11/13	03/05/18	40.00	3.00	1.00	132						88.20	5			2			4	4	2.0			20	0.60	5.40								50	382.20				
<u>Based on disposition date, TP 525 should have been assessed.</u>																																									
IP32-2018-02080	199 YBARRA, BEATRIZ	No Safety Belt	09/10/99	03/05/18	17.00	3.00		50				15		51.68	5			5	0.25	2		2.0			20										3.00	50	223.93				
IP32-2018-02771	197 CHUZ, EMMA	Speeding	02/16/04	03/08/18	40.00	3.00		96						75.90	5						4	4	2.0			20									3.00	50	328.90				
<u>Based on offense type, ICFI 5A and MVF 50.10 should have been assessed and JCTF 51 should not have been assessed.</u>																																									
IP32-2018-02846	115 VANESSA, VANESSA	No DL (Unit)	02/12/15	03/23/18	40.00	3.00	1.00	67.1							5			2			1	4	2.0			0.60	5.40									1	1	133.10			
<u>Based on offense type, CSS 50.15 should not have been assessed.</u>																																									
IP32-2018-02617	110 MARIA, MAGDALENA	Child No Safety Belt	07/29/10	03/16/18	40.00	3.00	1.00	12.5			0.15			43.58				2			4	4	2.0	0.10		20	0.60	5.40							3.00		188.83				
<u>Based on offense type, MVF 50.10 should have been assessed. In addition, please enter disposition date.</u>																																									
IP32-2018-03111	132 GREGORIO, RUIZ	Safety Seat Sysl, Child Pass<8	05/18/17	03/29/18	40.00	3.00	1.00		25	25.0					5			5			4	4	2.0			20	0.60	5.40							1	1	3.00	172.00			
<u>CRF 512.50 should not have been assessed due to it being a deferred disposition. Please enter disposition date.</u>																																									
IP32-2018-02814	132 ALBERTO, LUIS	Safety Seat Sysl, Child Pass<8	02/28/18	03/22/18	40.00	3.00	1.00		12.5				12.5		5			2			4	4	2.0	0.10		0.60	5.40									1	1	3.00	127.10		
<u>Please enter disposition date.</u>																																									
IP32-2018-01993	132 ROSELIO, ROSELIO	Safety Seat Sysl, Child Pass<8	02/11/18	03/02/18	40.00	3.00	1.00		12.5	12.5					5			2			4	4	2.0	0.10		0.60	5.40										1	1	3.00	127.10	
IP32-2018-02851	132 ROSIE, ROSIE	Safety Seat Sysl, Child Pass<8	02/05/18	03/23/18	40.00	3.00	1.00		12.5	12.5					5			2			4	4	2.0	0.10		0.60	5.40											1	1	3.00	127.10
IP32-2018-02888	147 IRIAN, IRIAN	Safety Seat Sysl, Child Pass<8	01/21/18	03/23/18	40.00	3.00	1.00		12.5	12.5					5			2			4	4	2.0	0.10		0.60	5.40											1	1	3.00	127.10
IP32-2018-02118	114 AGUILAR, NORMA	Driving While Lic Invalid Fail to Maintain Financial Resp	10/26/14	03/06/18	40.00	3.00	1.00		131.8					75.27	5			2			4	4	2.0	0.10	4	20	0.60	5.40										1	1	3.00	326.17
IP32-2018-03019	112 LORENA, LORENA	Financial Resp Fail to Maintain Financial Resp	08/04/15	03/27/18	40.00	3.00	1.00		175					79.20	5			2			4	4	2.0			20	0.60	5.40										1	1	3.00	343.20
IP32-2018-02339	112 PADRON, ARMANDO JR	Financial Resp Public Intoxication	01/03/18	03/06/18	40.00	3.00	1.00						350		5			2			4	4	2.0			0.60	5.40											1	1	419.00	
IP32-2018-03112	1185 ASHER, NONE	No Safety Belt-Driver	03/17/18	03/29/18	40.00	3.00	1.00		103						5			2			4	4	2.0			0.60	5.40											1	1	167.00	
IP32-2018-02339	132 LONGORIA, ROSA MARIA	Speeding	01/23/18	03/09/18	40.00	3.00	1.00						50.0		5			2			4	4	2.0			0.60	5.40											1	1	3.00	152.00
IP32-2018-02963	132 ROSA MARIA, ROSA MARIA	Speeding	03/29/17	03/26/18	40.00	3.00	1.00		54						5			2			4	4	2.0	0.10		20	0.60	5.40										1	1	3.00	176.10

Justice of the Peace Marcos Ochoa  
 Schedule of Adjustments  
 For the Month Ended March 31, 2018

Receipt Number	Case Num#	Party	Offense Type	Off Date	Date	CCC	CHS	CHSJP	CMI	CO	CRF	CSS	CVC	DD	DEL	DPS	DPS*	FA	IDRF	JCD	JCTF	JSF	LTF	MVF	OMP*	OMP*	SCOI	SFC	SIFS	SO	STF	SV50	TP	TPDC	TPDS	UTFC	WFC	WFP	TOTAL
<p>ARAUJO-            HERRANDEZ            11/2/17            12203 B2 ROBERTO            SALAZAR</p>																																							
JP32-2018-02966	12203 B2	ROBERTO SALAZAR	Speeding	11/24/17	03/26/18	40.00	3.00	1.00	30													4	4	2.0	0.10				0.60	5.40	30.00				1	1	3.00		132.10
<p>TR18-1368 ARACELI            GONZALEZ            01/30/18 03/05/18</p>																																							
JP32-2018-02055	132	ARACELI GONZALEZ	Speeding	01/30/18	03/05/18	40.00	3.00	1.00					27.0									4	4	2.0	0.10				0.60	5.40	30.00				1	1	3.00		129.10
<p>TR18-1434 MARTINEZ,            IUAN D            01/31/18 03/08/18</p>																																							
JP32-2018-02266	132	MARTINEZ, IUAN D	Speeding	01/31/18	03/08/18	40.00	3.00	1.00														4	4	2.0	0.10				0.60	5.40	30.00				1	1	3.00		102.10
<p>TR18-1442            KIAN, A I F            02/01/18 03/01/18</p>																																							
JP32-2018-01818	112	KIAN, A I F	Speeding	02/01/18	03/01/18	40.00	3.00	1.00					66.0									4	4	2.0	0.10				0.60	5.40	30.00				1	1	3.00		166.10
<p>TR18-2439 TOVIA,            CINDY            03/02/18 03/22/18</p>																																							
JP32-2018-02846	132	CINDY TOVIA	Speeding	03/02/18	03/22/18	40.00	3.00	1.00					120									4	4	2.0	0.10				0.60	5.40	30.00				1	1	3.00		222.10
<p>TR18-2542 NITZIA            KAREN            03/06/18 03/23/18</p>																																							
JP32-2018-02882	132	KAREN VARGAS	Speeding	03/06/18	03/23/18	40.00	3.00	1.00	33													4	4	2.0	0.10				0.60	5.40	30.00				1	1	3.00		135.10
<p>114            DIANA-            11/11/14 03/19/18</p>																																							
JP32-2018-02657	6621MO	DIANA KAVINA	No DL (Unit)	11/11/14	03/19/18	40.00	3.00	1.00							41.73	5						4	4	2.0	0.10				20	0.60	5.40				1	1	3.00		180.83
<p>115            ILORES,            02/16/15 03/27/18</p>																																							
JP32-2018-03025	1470MO	ADANBERTO ILORES	Invalid	02/16/15	03/27/18	40.00	3.00	1.00	65.9						55.50	5						4	4	2.0	0.10	4	20	6	20	0.60	5.40				1	1	3.00		240.50
<p>Fail to            Maintain            Financial            03/12/17 03/22/18</p>																																							
JP32-2018-02844	132	LUCIO RODRIGUEZ	Resp	03/12/17	03/22/18	40.00	3.00	1.00	175						79.20	5						4	4	2.0	0.10				20	0.60	5.40				1	1	3.00		343.20
<p>KOCIA            07/12/13 03/12/18</p>																																							
JP32-2018-02456	4059MO	MARIA G. RODRIGUEZ	Pass-8	07/12/13	03/12/18	40.00	3.00	1.00	12.58						67.54	5						4	4	2.0	0.10	4	20	6	20	0.60	5.40				3.00	50		292.69	
<p>SALDANA            06/28/14 03/06/18</p>																																							
JP32-2018-02003	4571MO	CINZ RODRIGUEZ	Pass-8	06/28/14	03/06/18	40.00	3.00	1.00	17.50						59.13	5						4	4	2.0	0.10				20	0.60	5.40				1	1	3.00		256.23
<p>TRVINO,            JOSE            01/29/14 03/19/18</p>																																							
JP32-2018-02053	1147MO	AUBERTO TRVINO	No DL (Unit)	01/29/14	03/19/18	40.00	3.00	1.00	66.37						55.53	5						4	4	2.0	0.10	4	20	6	20	0.60	5.40				2			2	241.00
<p>GUERRA, LUIS            02/01/14 03/02/18</p>																																							
JP32-2018-01975	0991MO	IGNACIO CABELLO	No DL (Unit)	02/01/14	03/02/18	40.00	3.00	1.00	66						46.53	5						4	4	2.0	0.10				20	0.60	5.40				2			2	201.63
<p>ALEJANDRO            02/27/14 03/19/18</p>																																							
JP32-2018-02638	1041MO	ALEJANDRO RODRIGUEZ	No DL (Unit)	02/27/14	03/19/18	40.00	3.00	1.00	66						46.53	5						4	4	2.0	0.10				20	0.60	5.40				2			2	201.63
<p>JULIANA            02/23/14 03/02/18</p>																																							
JP32-2018-01969	1451MO	JULIANA NIWCOMBE	No Safety Belt	02/23/14	03/02/18	40.00	3.00	1.00	50						60.60	5						4	4	2.0	0.10	4	20	6	20	0.60	5.40				2	3.00		262.60	
<p>TIMOTHY            03/05/14 03/26/18</p>																																							
JP32-2018-02921	1813MO	TIMOTHY HALL	Speeding	03/05/14	03/26/18	40.00	3.00	1.00	45						59.13	5						4	4	2.0	0.10	4	20	6	20	0.60	5.40				2	3.00		256.23	
<p>GUERRA, LUIS            02/01/14 03/02/18</p>																																							
JP32-2018-01974	0178MO	IGNACIO	Minor	02/01/14	03/02/18	40.00	3.00	1.00	499.9						176.7	5						4	4	2.0	0.10				20	0.60	5.40				2			2	765.70
<p>FRANCISCO            02/15/14 03/09/18</p>																																							
JP32-2018-02315	1385MO	FRANCISCO GARCIA	No DL (Unit)	02/15/14	03/09/18	40.00	3.00	1.00	66						46.53	5						4	4	2.0	0.10				20	0.60	5.40				2			2	201.63

Based on offense type, MVF 50.10 should have been assessed, CO and SV50 split incorrectly, should be CO \$12.57 and SV50 \$12.57. The extra cent goes to state

Based on disposition date, TP \$25.00 should have been assessed.

TPDC and TPDS were split incorrectly, should be TPDC \$1 and TPDS \$1. DEL was under assessed, should be \$55.64. Please call Auditor's office for instructions. In addition, please enter disposition date

TPDC and TPDS were split incorrectly, should be TPDC \$1 and TPDS \$1.

TPDC and TPDS were split incorrectly, should be TPDC \$1 and TPDS \$1. In addition, please enter disposition date



JUSTICE OF THE PEACE  
MONTHLY FINES AND FEES COLLECTED  
FOR THE MONTH OF: March-18

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

City: MISSION, TX  
Hidalgo County, Texas

PBC

Part I: RECAP OF AMOUNT PAYABLE TO THE COUNTY TREASURER

TOTAL CASH COLLECTED (Receipts #s) JP32-2016-01804 <sup>1</sup> THRU JP32-2016-03093 <sup>03149</sup> 229,599.11 <sup>10X-A1 ✓</sup>  
~~229,594.61~~

Sheriff's "D" Report (Receipt #s) \_\_\_\_\_ THRU \_\_\_\_\_

LESS: COST ON DEPOSIT \_\_\_\_\_ X7 ✓

ADD: COST ON DEPOSIT LIQUIDATED \_\_\_\_\_ X7 ✓

AMOUNT OWED TO COUNTY (Should Match Amt in Part III) 229,599.11 X3 ✓  
~~#VALUE!~~

Less: Total amount of remittances to County Treasurer (From Part II) \$ 233,401.46 - (A)  
Total funds due to County Treasurer (Overtransfer Made to Co Treas.) (3,802.35) X4-X ✓  
~~#VALUE!~~  
≠ ^

Part II: REMITTANCES MADE TO THE COUNTY TREASURER

DESCRIPTION	AMOUNT	COMMENT
Total Collections for the Month (See Schedule of Receipts & Deposits)	<u>\$ 229,599.11</u>	B1 ✓
Add: Previous Month's Bond Overtransfer <u>Unaudited Bonds Sept. '15, Dec. '15, Oct. '16, Nov. '16</u>	<u>3,199.25</u>	EX B ✓
Add: HCSO Monthly "D" Collections Report <u>Aug. 2015</u>	<u>603.10</u>	\$0.00-EX B ✓
Total Remittances Made to County Treasurer	<u>\$ 233,401.46 - (A)</u>	

PREPARED BY: [Signature] DATE PREPARED: 4-4-18

THIS REPORT HAS BEEN PERSONALLY REVIEWED BY ME & I CERTIFY IT TO BE TRUE & CORRECT TO THE BEST OF MY KNOWLEDGE  
Marcos Ochoa 4-4-18  
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

MAR - 5 2018

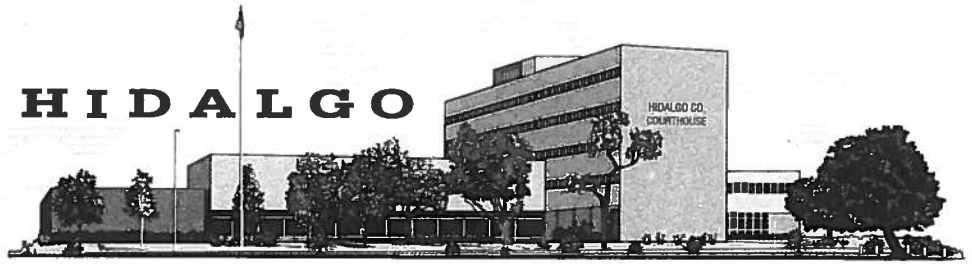
HIDALGO COUNTY

5/12/18 4/11/18



# 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

April 18, 2018

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

Ref: *Monthly Fines and Fees Report* for March 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 March 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 March 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 conducting our review, 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, 92<sup>ND</sup> D.C.

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

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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 March 2018 were \$245,268.27. 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 13 receipts issued in March 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 (1), July 2017 (7), August 2017 (3), September 2017 (5), October 2017 (4), November 2017 (4), December 2017 (3), January 2018 (8), and February 2018 (8) 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.

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 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.

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**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's "Official Justice of the Peace Monthly Reports" (OCA Reports) for the months of February 2013, September 2013, May 2014, and September 2014 through March 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 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. 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

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**HIDALGO COUNTY DISTRICT JUDGES**

states, "In appeals from justice and corporation courts, all the original papers in the case, together with the appeal bond, if any, and together, with a certified transcript of all the proceedings had in the case before such court shall be delivered without delay to the clerk of the court to which the appeal was taken, who shall file the same and docket the case."

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

**Recommendation:**

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

**Observation No. 5:**

We noted 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.

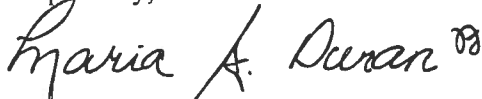
**Recommendation:**

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.

Please provide written management responses to the observations noted above by May 4, 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

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**HIDALGO COUNTY DISTRICT JUDGES**

Justice of the Peace Charlie Espinoza  
Precinct 4, Place 1  
Schedule of Bonds on Deposit

Year	Receipt Date	Receipt No.	Docket No.	Bond Amount
<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 Charlie Espinoza Schedule of Adjustments For the Month Ended March 31, 2018

Receipt Case Number	Date	Offense	Off date	Disposition Date	CCC	CHS	CHSIP	CO	CRF	DD	DEL	DPS	DPSr	IDRF	JCTF	JSF	LTF	MVF	SCOF	SIFC	SIFS	STF	SV50	TPDC	TPDS	TPW	TPWF	TPWF	TPWF	UTFC	WAR	WFPRECA1	TOTAL				
<u>TPWF and County Fine should be split 85% TPWF and 15% County.</u> fish/other																																					
JP41-2018- CRNT18-04456	0098	J41	3/28/2018	methods	2/10/2018	3/28/2018	40	3	1	89.2					2	4	4	2		0.6	5.4		1	1										250			
illegal																																					
JP41-2018- E12-09-03053	350		3/2/2018	education	9/9/2012	3/2/2018	40	3	1	44.95					2	4	4	2		20	0.6	5.4			5	113.05								318.5			
no hunters																																					
<u>County fine and SV50 should be split 50% each.</u> unrestrain ed child 4-																																					
JP41-2018- E09-05-03188	1998	J41	3/6/2018	14	5/13/2009	3/6/2018	40	3	1					2	4	4	2		20	0.6	5.4	30	50							3			50	286			
Based on deferred disposition, CRF should NOT be assessed.																																					
JP41-2018- TR18-2557-03912	J41		3/19/2018	seat	2/17/2018		40	3	1	1.45				5	2	4	4	2	0.1	0.6	5.4	30	1	1							3			105			
safety																																					
<u>Del was under assessed \$5.77. Furthermore, TPWF and County Fine should be split 85% TPWF and 15% County.</u>																																					
JP41-2018- CRNT16-03198	0237	J41	3/6/2018	shotgun	9/4/2016	3/6/2018	40	3	1	70					2	4	4	2		20	0.6	5.4		1	1									590.7			
hunt with illegal																																					
JP41-2018- CRNT16-03199	0238	J41	3/6/2018	license	9/4/2016	3/6/2018	40	3	1	40					2	4	4	2		20	0.6	5.4		1	1									270.7			
no resident hunting																																					
JP41-2018- CRNT16-03808	0242	J41	3/16/2018	education	9/11/2016	3/16/2018	40	3	1	62.5					2	4	4	2		20	0.6	5.4		1	1										465.7		
no hunters																																					
<u>Del was under assessed \$40.38.</u>																																					
JP41-2018- E10-09-03706	1241		3/15/2018	speeding	9/9/2010	3/15/2018	40	3	1	172.9					2	4	4	2	0.1	20	0.6	5.4	30								3	50		393.4			
speeding																																					
<u>Del was under assessed \$34.62.</u>																																					
JP41-2018- E12-07-03964	261		3/1/2018	speeding	6/26/2012	3/1/2018	40	3	1	184.9					2	4	4	2	0.1	20	0.6	5.4	30								3	50		416.5			
no driver																																					
JP41-2018- E12-08-04243	356		3/23/2018	license	8/4/2012	3/23/2018	40	3	1	190.9					2	4	4	2	0.1	20	0.6	5.4													50	381.4	
no driver																																					
JP41-2018- E12-09-04387	141		3/26/2018	license	8/31/2012	3/26/2018	40	3	1	190.9					2	4	4	2	0.1	20	0.6	5.4														50	381.4
no driver																																					
<u>Del was under assessed \$0.23.</u>																																					
JP41-2018- TR16-0052-01366	J41		3/8/2018	license	12/22/2015	3/8/2018	40	3	1	191.9					5	2	4	4	2	0.1	20	0.6	5.4		1	1									50	430	
no driver																																					
<u>Del was under assessed \$0.09.</u>																																					
JP41-2018- TR17-1011-04207	J41		3/23/2018	invalid	2/14/2017	3/23/2018	40	3	1	26.37					5	2	4	4	2	0.1	20	0.6	5.4		1	1										150	
driving while license																																					

# 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

April 24, 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: *Monthly Fines and Fees Report* for March 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 March 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 March 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 conducting our review, 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, 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.

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

### **Conclusion:**

Total collections for the month of March 2018 were \$106,799.62. 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:**

We noted that 69 receipts issued in March 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), December 2017 (34), January 2018 (46), and February 2018 (60) 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 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 Information Technology 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.

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#### HIDALGO COUNTY DISTRICT JUDGES

- 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 “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 March 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.

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**HIDALGO COUNTY DISTRICT JUDGES**

**Observation No. 4:**

We noted that collections for 6 of 21 days in March 2018 were deposited at the bank 2 to 6 days after collections were receipted. According to the Court Coordinator, the deposits were not made timely due to a heavy workload; however, deposits will be made timely next month.

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 March 2018 *Monthly Report* was submitted 1 day 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 125 of 130 online credit card transactions were receipted 2 to 40 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 receipted timely due to a heavy workload. In an effort to receipt the credit cards timely another staff member will be assigned responsibility for receipting online credit cards.

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

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

**Recommendation:**

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

**Observation No. 7:**

We noted that 9 of 18 Close-out Reports were submitted to the County Treasurer’s Office 2 to 10 days after the bank deposit was made. According to the Court Coordinator, the delay in submitting the reports was due to a heavy workload.

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-

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**HIDALGO COUNTY DISTRICT JUDGES**

out Report, along with the bank validated deposit slip to timely receipt and account for the collections deposited to the County's General Fund bank account.

Failure to submit the 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.

**Observation No. 8:**

We noted that all the Close-out Reports for the month of March 2018 were missing the date the Justice of the Peace approved the reports. According to staff, the Close-out Reports were not dated when signed due to an oversight.

Pursuant to the "Cash Handling Guidelines and Procedures" prescribed by the County Auditor's Office, the County official and his/her designee must sign and date the Close-out Report under *Part III Acknowledgement and Approval* to document responsibility for reviewing and approving the Close-out Report. The date the Close-out Report is signed by the Justice of the Peace creates an audit trail needed to determine if the Close-out Reports are timely reviewed and approved by the Justice of the Peace. The timely review of the Close-out report is important to ensure that discrepancies, if any, are discovered in a timely manner.

Failure to ensure that the Close-out Report is dated when signed by the Justice of the Peace will prevent the County Auditor's Office from verifying whether the Close-out Reports are being timely reviewed and approved by the Justice of the Peace.

**Recommendation:**

Management should ensure that the Close-out Report is dated when signed by the Justice of the Peace.

**Observation No. 9:**

A mail log was utilized to record payments received through the mail; however, 8 out of 21 mail logs did not contain the signature of the individual who is responsible for verifying that an official County receipt was issued for each mail-in payment. According to the Court Coordinator, it was an oversight and will make sure that mail logs are verified.

Pursuant to the "Cash Handling Guidelines and Procedures" prescribed by the County Auditor's Office, it is required 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. 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 signature of the employee who verified that an official County receipt was issued for each mail-in payment may increase the risk that payments could be lost or misappropriated without detection.

**Recommendation:**

Management should ensure that the signature of the employee who verifies that an official County receipt is issued for each mail-in payment is provided on the mail log. Please refer to the mail log section of the "Cash Handling Guidelines and Procedures" prescribed by the County Auditor's Office for the minimum procedures to be implemented for processing mail-in payments.

Please provide written management responses to the observations noted above by May 9, 2018.

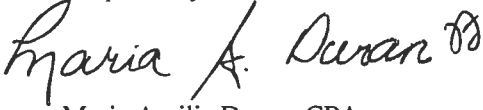
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HIDALGO COUNTY DISTRICT JUDGES

The Honorable Homero A. Jasso  
April 24, 2018  
Page 6 of 6

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, 266<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, 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, 436<sup>TH</sup> D.C.

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

**Justice of the Peace Homero A. Jasso**  
**Precinct 4, Place 2**  
**Schedule of Bonds on Deposit**  
**As of March 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
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**Sub-Total**      \$ 7,288.95

April 2015 jail payments      219.00

June 2015 jail payments      267.00

**Total**      \$ 7,774.95

Justice of the Peace Homer Jasso  
 Schedule of Adjustments  
 For the Month Ended March 31, 2018

Receipt Number	Cause No Party	Offense Type	Off Date	Date	CCC	CHS	CHSIP	CMIT	CO	CRF	CVCA	DEL	DPS	DPSr	FA	IDRF	JCD	JCTF	JSF	LTF	MVF	OVER	SCOF	SJFC	SJFS	SO	STF	SV50	TP	TPDC	TPDS	UTFC	WARr	WFD	WFPRE	TOTAL
Based on offense type, UTFC S3 should not have been assessed.																																				
JP42-2018-01129	08-82	ISRAEL	Assault	08/16/00	03/07/18	17.00	3.00	-	-	15	-	-	5.00	-	5.00	0.25	2.00	-	2.00	2.00	-	-	20.00	-	5.00	-	-	-	-	-	-	3.00	-	-	72.25	
Based on offense date, JCD 30.25 was over assessed. In addition, please enter disposition date.																																				
Allow Child to Ride Not Secured by Safety Seat																																				
JP42-2018-01574	02-199	SONIA	Safety Seat	01/26/01	03/26/18	17.00	3.00	-	144.7	15	-	-	5.00	-	5.00	0.50	2.00	-	2.00	2.00	-	-	20.00	-	-	-	-	-	-	-	-	3.00	-	-	50.00	292.20
Based on offense type, UTFC S3 should have been assessed. In addition, based on disposition date, TP \$25 should not have been assessed.																																				
SALDIVAN, JPO1 ALBERTO No Safety Belt																																				
JP42-2018-01130	02-749	PEREZ	Belt	02/24/01	03/07/18	17.00	3.00	-	153	15	-	-	5.00	-	5.00	0.25	2.00	-	2.00	2.00	-	-	20.00	-	-	-	-	-	-	-	-	50	-	-	297.25	
DEL was under assessed, should be \$88.20. Please call Auditor's office for instructions. In addition, please enter disposition date																																				
JP42-2018-01270	07-482	CELISO	No DL (Unl)	07/01/03	03/12/18	3.89	0.69	-	0.10	3.44	20.06	-	1.15	-	1.15	0.11	0.46	0.92	-	2.00	2.00	-	4.58	-	1.15	-	-	-	-	-	-	-	-	-	11.45	50.00
DEL was under assessed, should be \$120.30. Please call Auditor's office for instructions. In addition, please enter disposition date																																				
JP42-2018-01271	07-483	CELISO	No Liability Ins	07/01/03	03/12/18	3.38	0.60	-	0.10	2.98	23.77	-	0.99	-	0.99	0.10	0.40	0.79	-	2.00	2.00	-	3.97	-	0.99	-	-	-	-	-	-	-	-	-	9.93	50.00
DEL was under assessed, should be \$84.60. Please call Auditor's office for instructions. In addition, please enter disposition date																																				
JP42-2018-01272	07-484	CELISO	Expired LP	07/01/03	03/12/18	3.96	0.70	-	0.12	3.50	19.55	-	1.17	-	1.17	0.12	0.47	0.93	-	2.00	2.00	-	4.66	-	1.17	-	-	-	-	-	-	-	-	-	11.65	50.00
Based on the offense type, UTFC S3 should not have been assessed. DEL was under assessed, should be \$84.60. Please call Auditor's office for instructions. In addition, please enter disposition date																																				
JP42-2018-01273	07-485	CELISO	Expired Mir Veh Insp	07/01/03	03/12/18	3.90	0.69	-	0.11	3.46	19.29	-	1.15	-	1.15	0.11	0.46	0.92	-	2.00	2.00	-	4.59	-	1.15	-	-	-	-	-	-	0.69	-	-	11.48	50.00
DEL was over assessed, should be \$38.10. If approved by the Justice of the Peace, amount should be refunded. If not, please call Auditor's office for instructions																																				
JP42-2018-01327	08-326	ORALIA HILDA	Traffic Stop	08/04/03	03/14/18	17.00	3.00	-	0.50	15	84.00	5.00	5.00	-	5.00	0.50	2.00	4.00	-	2.00	2.00	-	20.00	-	-	-	-	-	-	-	-	3.00	-	-	50.00	2111.00
Based on appear by date, SCOF \$20 should have been assessed.																																				
JP42-2018-01106	J42	SAINAS	Child Pass	01/09/15	03/06/18	40.00	3.00	1.00	-	62.50	62.5	-	66.63	-	2.00	4.00	4.00	2.00	0.10	-	0.60	5.40	-	30	-	1.00	1.00	3.00	-	-	-	-	-	-	288.73	
Based on first payment date, TP \$25 should have been assessed. DEL was under assessed, should be \$45.33. Please call Auditor's office for instructions																																				
JP42-2018-01238	J42	MARRIBEL	Child Pass	09/17/16	03/12/18	28.81	2.16	0.72	-	12.50	12.5	-	31.77	-	3.60	1.44	-	2.88	2.88	2.00	0.07	14.40	0.43	3.89	-	21.58	-	0.72	0.72	2.16	-	-	-	145.23		
Based on first payment date, TP \$25 should have been assessed. DEL was under assessed, should be \$47.73. Please call Auditor's office for instructions. In addition, please enter disposition date																																				
JP42-2018-01247	J42	KENYA B	Child Pass	07/23/17	03/12/18	17.11	1.28	0.43	-	12.50	12.5	-	18.87	-	2.14	0.85	-	1.71	1.71	2.00	0.04	8.55	0.26	2.31	-	12.83	-	0.43	0.43	1.28	-	-	-	97.23		
Please enter disposition date.																																				
JP42-2018-00990	J42	MARILENE	Safety Seat	09/06/17	03/02/18	40.00	3.00	1.00	-	25.00	25.0	-	5.00	-	5.00	2.00	4.00	4.00	2.00	-	20.00	0.60	5.40	-	30	-	1.00	1.00	3.00	-	-	-	-	172.00		
JP42-2018-01324	J42	ARACELI	Child Pass	09/05/17	03/14/18	40.00	3.00	1.00	-	2.50	2.5	-	5.00	-	5.00	2.00	4.00	4.00	2.00	0.10	20.00	0.60	5.40	-	30	-	1.00	1.00	3.00	-	-	-	-	127.10		
Based on first payment date, TP \$25 should have been assessed. DEL was under assessed, should be \$47.73. Please call Auditor's office for instructions. In addition, please enter disposition date																																				
JP42-2018-01301	J42	JESUS DANIEL	Financial Resp	05/29/17	03/13/18	22.07	1.66	0.55	-	-	-	-	2.76	-	2.76	1.10	-	2.21	2.21	2.00	-	11.03	0.33	2.98	-	0.55	-	0.55	0.55	-	-	-	-	50.00		
Please enter disposition date.																																				
JP42-2018-01601	J42	AGUSTIN	Financial Resp	07/18/17	03/27/18	22.07	1.66	0.55	-	-	-	-	2.76	-	2.76	1.10	-	2.21	2.21	2.00	-	11.03	0.33	2.98	-	0.55	-	0.55	0.55	-	-	-	-	50.00		

Justice of the Peace Homer Jasso  
 Schedule of Adjustments  
 For the Month Ended March 31, 2018

Receipt Number	Case No Party	Offense Type	Off Date	Date	CCC	CHS	CHSJP	CMIT	CO	CRF	CVCA	DEL	DPS	DPS	FA	IDRF	ACD	JCTF	J5F	LTF	MVF	OVER	SCOF	SJFC	SJFS	SO	SOr	STF	SV50	TP	TPDC	TPDS	UTFC	WARR	WFD	WFPRE	TOTAL	
JP42-2018-01205	J42	TR18- 0618- COMPEAN MORON, HERIBERTO	Expired DL	03/27/18	03/09/18	39.34	2.95	0.98	-	-	-	-	4.92	-	-	1.97	-	-	3.93	3.95	2.00	-	-	-	0.59	5.31	-	-	-	-	-	-	-	-	-	-	67.90	
JP42-2018-01036	J42	TR17- 0548- JESUS ALEJANDRO	Driving While License Invalid	02/08/17	03/05/18	40.00	3.00	1.00	-	65.90	-	46.50	-	-	-	2.00	-	-	4.00	4.00	2.00	0.10	-	20.00	0.60	5.40	-	-	-	-	-	-	-	-	-	-	201.50	
JP42-2018-01267	J42	TR17- 3094- JESUS E FAMAYO	No DL (Unit)	06/02/17	03/12/18	22.04	1.65	0.55	-	-	-	-	2.76	-	-	1.10	-	-	2.20	2.21	2.00	0.06	-	11.02	0.33	2.98	-	-	-	-	-	-	-	-	-	-	50.00	
JP42-2018-01364	J42	TR18- 4215- MARQUEZ, JOSE LUIS	No DL (Unit)	07/25/17	03/16/18	22.04	1.65	0.55	-	-	-	-	2.76	-	-	1.10	-	-	2.20	2.21	2.00	0.06	-	11.02	0.33	2.98	-	-	-	-	-	-	-	-	-	-	50.00	
JP42-2018-01552	J42	TR18- 0995- CHRISTIAN ADRIAN CASTRO	No DL (Unit)	02/12/18	03/26/18	28.60	2.15	0.72	-	-	-	-	3.58	-	-	1.43	-	-	2.86	2.86	2.00	0.07	-	-	0.43	3.86	-	-	-	-	-	-	-	-	-	-	50.00	
JP42-2018-01239	J42	TR18- 1033- VICTOR MANUEL	No DL (Unit)	02/13/18	03/12/18	40.00	3.00	1.00	-	5.90	-	-	5.00	-	-	2.00	-	-	4.00	4.00	2.00	0.10	-	-	0.60	5.40	-	-	-	-	-	-	-	-	-	-	75.00	
JP42-2018-01169	J42	TR18- 0597- RICARDO JAVIER	Stationary Emergency Vehicle	01/22/18	03/08/18	40.00	3.00	1.00	-	200	-	-	5.00	-	-	2.00	-	-	4.00	4.00	2.00	0.10	-	-	0.60	5.40	-	-	-	-	-	-	-	-	-	-	302.10	
JP42-2018-01368	J42	TR18- 1108- CATHERINE NOVELLY	Speeding	12/22/17	03/16/18	19.16	1.44	0.48	-	-	-	-	2.40	-	-	0.96	-	-	1.92	1.92	2.00	0.05	-	-	0.29	2.59	-	-	-	-	-	-	-	-	-	-	50.00	
JP42-2018-01129	J42	TR18- 1108- CATHERINE NOVELLY	Speeding	02/17/18	03/14/18	40.00	3.00	1.00	-	45.00	-	-	5.00	-	-	2.00	-	-	4.00	4.00	2.00	0.10	-	-	0.60	5.40	-	-	-	-	-	-	-	-	-	-	147.10	
JP42-2018-01096	J42	TR18- 1336- RODRIGUEZ, MARIA ELENA	Speeding	02/26/18	03/06/18	40.00	3.00	1.00	-	33.00	-	-	5.00	-	-	2.00	-	-	4.00	4.00	2.00	0.10	-	-	0.60	5.40	-	-	-	-	-	-	-	-	-	-	135.10	
JP42-2018-01379	J42	TR18- 1405- LUGO, GABRIEL	Speeding	03/01/18	03/16/18	40.00	3.00	1.00	-	24.00	-	-	5.00	-	-	2.00	-	-	4.00	4.00	2.00	0.10	-	-	0.60	5.40	-	-	-	-	-	-	-	-	-	-	126.10	
JP42-2018-01547	J42	TR18- 1461- ZAMBALES, ELTON J	Speeding	03/03/18	03/26/18	40.00	3.00	1.00	-	57.00	-	-	5.00	-	-	2.00	-	-	4.00	4.00	2.00	0.10	-	-	0.60	5.40	-	-	-	-	-	-	-	-	-	-	159.10	
JP42-2018-01530	J42	TR18- 1409- FLORES, FRICK ADRIAN	Speeding	03/07/18	03/23/18	40.00	3.00	1.00	-	42.00	-	-	5.00	-	-	2.00	-	-	4.00	4.00	2.00	0.10	-	-	0.60	5.40	-	-	-	-	-	-	-	-	-	-	144.10	
JP42-2018-01660	J42	TR18- 1818- PALIL, NEEPA	Speeding	03/08/18	03/29/18	40.00	3.00	1.00	-	45.00	-	-	5.00	-	-	2.00	-	-	4.00	4.00	2.00	0.10	-	-	0.60	5.40	-	-	-	-	-	-	-	-	-	-	147.10	
JP42-2018-01249	J42	TR18- 1025- CHARLES, GABINO	Report Non- Injury Accident to Proper Authorities	02/10/18	03/12/18	19.20	1.44	0.48	-	-	-	-	2.40	-	-	0.96	-	-	1.92	1.92	2.00	-	-	0.29	2.59	-	-	-	-	-	-	-	-	-	-	-	50.00	
JP42-2018-01075	J42	TR18- 1437- GONZALEZ DE SALVAY SEAT GUTIERREZ, CHILD PASS	Child Pass	12/10/17	03/05/18	0.03	-	-	-	12.50	12.5	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	29.04	
JP42-2018-01104	J42	TR18- 1437- GONZALEZ DE SALVAY SEAT GUTIERREZ, CHILD PASS	Child Pass	01/09/15	03/06/18	40.00	3.00	1.00	-	112.5	-	89.13	5.00	-	-	2.00	-	-	4.00	4.00	2.00	0.10	-	20.00	0.60	5.40	-	-	-	-	-	-	-	-	-	-	-	50.00
JP42-2018-01482	J42	TR18- 1437- GONZALEZ DE SALVAY SEAT GUTIERREZ, CHILD PASS	Child Pass	01/09/15	03/06/18	40.00	3.00	1.00	-	112.5	-	89.13	5.00	-	-	2.00	-	-	4.00	4.00	2.00	0.10	-	20.00	0.60	5.40	-	-	-	-	-	-	-	-	-	-	-	50.00
JP42-2018-01482	J42	TR18- 1437- GONZALEZ DE SALVAY SEAT GUTIERREZ, CHILD PASS	Child Pass	01/09/15	03/06/18	40.00	3.00	1.00	-	112.5	-	89.13	5.00	-	-	2.00	-	-	4.00	4.00	2.00	0.10	-	20.00	0.60	5.40	-	-	-	-	-	-	-	-	-	-	-	50.00
JP42-2018-01482	J42	TR18- 1437- GONZALEZ DE SALVAY SEAT GUTIERREZ, CHILD PASS	Child Pass	01/09/15	03/06/18	40.00	3.00	1.00	-	112.5	-	89.13	5.00	-	-	2.00	-	-	4.00	4.00	2.00	0.10	-	20.00	0.60	5.40	-	-	-	-	-	-	-	-	-	-	-	50.00
JP42-2018-01482	J42	TR18- 1437- GONZALEZ DE SALVAY SEAT GUTIERREZ, CHILD PASS	Child Pass	01/09/15	03/06/18	40.00	3.00	1.00	-	112.5	-	89.13	5.00	-	-	2.00	-	-	4.00	4.00	2.00	0.10	-	20.00	0.60	5.40	-	-	-	-	-	-	-	-	-	-	-	50.00
JP42-2018-01482	J42	TR18- 1437- GONZALEZ DE SALVAY SEAT GUTIERREZ, CHILD PASS	Child Pass	01/09/15	03/06/18	40.00	3.00	1.00	-	112.5	-	89.13	5.00	-	-	2.00	-	-	4.00	4.00	2.00	0.10	-	20.00	0.60	5.40	-	-	-	-	-	-	-	-	-	-	-	50.00
JP42-2018-01482	J42	TR18- 1437- GONZALEZ DE SALVAY SEAT GUTIERREZ, CHILD PASS	Child Pass	01/09/15	03/06/18	40.00	3.00	1.00	-	112.5	-	89.13	5.00	-	-	2.00	-	-	4.00	4.00	2.00	0.10	-	20.00	0.60	5.40	-	-	-	-	-	-	-	-	-	-	-	50.00
JP42-2018-01482	J42	TR18- 1437- GONZALEZ DE SALVAY SEAT GUTIERREZ, CHILD PASS	Child Pass	01/09/15	03/06/18	40.00	3.00	1.00	-	112.5	-	89.13	5.00	-	-	2.00	-	-	4.00	4.00	2.00	0.10	-	20.00	0.60	5.40	-	-	-	-	-	-	-	-	-	-	-	50.00
JP42-2018-01482	J42	TR18- 1437- GONZALEZ DE SALVAY SEAT GUTIERREZ, CHILD PASS	Child Pass	01/09/15	03/06/18	40.00	3.00	1.00	-	112.5	-	89.13	5.00	-	-	2.00	-	-	4.00	4.00	2.00	0.10	-	20.00	0.60	5.40	-	-	-	-	-	-	-	-	-	-	-	50.00
JP42-2018-01482	J42	TR18- 1437- GONZALEZ DE SALVAY SEAT GUTIERREZ, CHILD PASS	Child Pass	01/09/15	03/06/18	40.00	3.00	1.00	-	112.5	-	89.13	5.00	-	-	2.00	-	-	4.00	4.00	2.00	0.10	-	20.00	0.60	5.40	-	-	-	-	-	-	-	-	-	-	-	50.00
JP42-2018-01482	J42	TR18- 1437- GONZALEZ DE SALVAY SEAT GUTIERREZ, CHILD PASS	Child Pass	01/09/15	03/06/18	40.00	3.00	1.00	-	112.5	-	89.13	5.00	-	-	2.00	-	-	4.00	4.00	2.00	0.10	-	20.00	0.60	5.40	-	-	-	-	-	-	-	-	-	-	-	50.00
JP42-2018-01482	J42	TR18- 1437- GONZALEZ DE SALVAY SEAT GUTIERREZ, CHILD PASS	Child Pass	01/09/15	03/06/18	40.00	3.00	1.00	-	112.5	-	89.13	5.00	-	-	2.00	-	-	4.00	4.00	2.00	0.10	-	20.00	0.60	5.40	-	-	-	-	-	-	-	-	-	-	-	50.00
JP42-2018-01482	J42	TR18- 1437- GONZALEZ DE SALVAY SEAT GUTIERREZ, CHILD PASS	Child Pass	01/09/15	03/06/18	40.00	3.00	1.00	-	112.5	-	89.13	5.00	-	-	2.00	-	-	4.00	4.00	2.00	0.10	-	20.00	0.60	5.40	-	-	-	-	-	-	-	-	-	-	-	50.00
JP42-2018-01482	J42	TR18- 1437- GONZALEZ DE SALVAY SEAT GUTIERREZ, CHILD PASS	Child Pass	01/09/15	03/06/18	40.00	3.00	1.00	-	112.5	-	89.13	5.00	-	-	2.00	-	-	4.00	4.00	2.00	0.10	-	20.00	0.60	5.40	-	-	-	-	-	-	-	-	-	-	-	50.00
JP42-2018-01482	J42	TR18- 1437- GONZALEZ DE SALVAY SEAT GUTIERREZ, CHILD PASS	Child Pass	01/09/15	03/06/18	40.00	3.00	1.00	-	112.5	-	89.13	5.00	-	-	2.00	-	-	4.00	4.00	2.00	0.10	-	20.00	0.60	5.40	-	-	-	-	-	-	-	-	-	-	-	50.00
JP42-2018-01482	J42	TR18- 1437- GONZALEZ DE SALVAY SEAT GUTIERREZ, CHILD PASS	Child Pass	01/09/15	03/06/18	40.00	3.00	1.00	-	112.5	-	89.13	5.00	-	-	2.00	-	-	4.00	4.00	2.00	0.10	-	20.00	0.60	5.40	-	-	-	-	-	-	-	-	-	-	-	50.00
JP42-2018-01482	J42	TR18- 1437- GONZALEZ DE SALVAY SEAT GUTIERREZ, CHILD PASS	Child Pass	01/09/15	03/06/18	40.00	3.00	1.00	-	112.5	-	89.13	5.00	-	-	2.00	-	-	4.00	4.00	2.00																	

Justice of the Peace Homer Jasso  
 Schedule of Adjustments  
 For the Month Ended March 31, 2018

Receipt Number	Case No	Party	Offense Type	Off Date	CCC	CHS	CHSP	CMIT	CO	CRF	CVCA	DEL	DPS	DPSr	FA	IDRF	JCD	JCTF	JSF	LTF	MVF	OVER	SCOF	SIFC	SIFS	SO	SOy	STF	SV50	TP	TPDC	TPDS	UTFC	WARr	WFD	WFPRE	TOTAL							
JP42-2018-01250	142	ANTONIO	No DL (Unl)	08/07/15	03/12/18	40.00	3.00	1.00	-	-	-	46.50	-	5.00	-	2.00	-	4.00	4.00	2.00	0.10	0.40	20.00	0.60	5.40	-	-	-	-	-	-	-	-	-	-	-	1.00	1.00	-	-	136.00			
<p>Based on first payment date, TP \$25 should have been assessed. In addition, please enter disposition date.</p>																																												
JP42-2018-00946	142	TOMAS	Expired LP	06/22/17	03/01/18	11.34	0.85	0.28	-	-	-	53.90	-	1.42	-	0.59	-	1.13	1.13	2.00	-	-	20.00	0.17	1.53	-	-	-	-	-	-	-	-	-	-	-	-	-	-	0.28	0.28	-	-	93.90
<p>Based on first payment date, TP \$25 should have been assessed. In addition, please enter disposition date.</p>																																												
JP42-2018-01100	142	LARA, MARIA	No DL (Unl)	01/15/18	03/06/18	11.40	0.85	0.28	-	-	-	30.90	-	1.42	-	0.57	-	1.14	1.14	-	0.03	-	0.17	1.54	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	0.28	0.28	-	-	50.00
<p>Based on first payment date, TP \$25 should have been assessed. In addition, please enter disposition date.</p>																																												
JP42-2018-00949	142	VICTORIA	No DL (Unl)	02/08/18	03/01/18	28.60	2.15	0.72	-	-	-	3.58	-	3.58	-	1.43	-	2.86	2.86	2.00	0.07	-	0.43	3.86	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	0.72	0.72	-	-	50.00
<p>Based on first payment date, TP \$25 should have been assessed. In addition, please enter disposition date.</p>																																												
JP42-2018-01048	142	DANILO	Speeding	01/27/18	03/05/18	39.20	2.94	0.98	-	-	-	4.90	-	4.90	-	1.96	-	3.92	3.92	2.00	-	-	0.59	5.29	-	-	29.4	-	-	-	-	-	-	-	-	-	-	-	-	0.98	0.98	2.94	-	100.00
<p>Based on first payment date, TP \$25 should have been assessed. In addition, please enter disposition date.</p>																																												
JP42-2018-01294	142	GUILLERMO	Speeding	08/30/17	03/13/18	20.65	1.55	0.52	-	-	-	-	-	-	-	1.03	-	2.06	2.04	-	0.05	-	10.34	0.31	2.79	-	2.58	15.49	-	-	-	-	-	-	-	-	-	-	0.52	0.52	1.55	-	62.00	
<p>DEEL was under assessed, should be \$44.10. In addition, based on first payment date, TP \$25 should have been assessed. In addition, please correct disposition date.</p>																																												
JP42-2018-01180	142	ALLAN	No DL (Unl)	01/19/17	03/08/18	35.23	2.64	0.88	-	-	-	44.00	-	4.40	-	1.76	-	3.52	3.52	2.00	0.09	-	20.00	0.53	4.77	-	-	-	-	-	-	-	-	-	-	-	-	-	0.88	0.88	-	-	191.00	
<p>Based on offense type, MVF \$0.10 should have been assessed.</p>																																												
JP42-2018-01516	142	FRANCISCO	Speeding	01/10/18	03/22/18	40.00	3.00	1.00	-	-	-	-	-	5.00	-	2.00	-	4.00	4.00	2.00	-	-	0.60	5.40	-	-	30	-	-	-	-	-	-	-	-	-	-	-	-	1.00	1.00	3.00	-	132.00
<p>Based on first payment date, TP \$25 should have been assessed. In addition, please correct disposition date.</p>																																												
JP42-2018-00911	142	LOFRA	Reckless Driving	09/13/17	03/01/18	20.84	1.56	0.52	-	-	-	-	-	-	-	1.04	-	2.08	2.08	2.00	0.05	-	20.00	0.31	2.81	-	2.60	15.61	-	-	-	-	-	-	-	-	-	-	-	0.52	0.52	1.56	-	274.10
<p>DEEL was under assessed, should be \$37.20. Please call Auditor's office for instructions. Based on first payment date, TP \$25 should have been assessed. In addition, please correct disposition date.</p>																																												
JP42-2018-00911	142	ADAN III	Speeding	02/06/17	03/01/18	4.29	0.32	0.11	-	-	-	24.51	-	0.52	-	0.22	-	0.43	0.43	2.00	0.01	-	2.15	0.07	0.58	-	3.22	-	-	-	-	-	-	-	-	-	-	-	0.11	0.11	0.32	-	139.30	
<p>DEEL was over assessed, should be \$37.20. If approved by Justice of the Peace, amount should be refunded. If not, please call Auditor's office for instructions. In addition, based on disposition date, TP \$25 should have been assessed.</p>																																												
JP42-2018-01583	04-191	JOSE MANUEL	No DL (Unl)	03/23/04	03/27/18	40.00	3.00	-	-	-	-	87.00	5.00	-	-	-	-	4.00	-	2.00	-	-	20.00	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	50.00	211.00		
<p>DEEL was under assessed, should be \$95.70. In addition, based on disposition date, TP \$25 should have been assessed.</p>																																												
JP42-2018-01520	08-652	ANNETT PENA	Speeding	08/12/04	03/22/18	7.68	0.58	-	-	-	-	18.23	0.96	-	-	-	-	0.77	-	2.00	-	-	3.84	-	-	-	5.76	-	-	-	-	-	-	-	-	-	-	-	-	0.58	-	9.60	50.00	
<p>DEEL was over assessed, should be \$47.70. If approved by the Justice of the Peace, amount should be refunded. If not, please call Auditor's office for instructions. In addition, based on disposition date, TP \$25 should have been assessed.</p>																																												
JP42-2018-01261	01-822	JUAN JOSE	Speeding	12/27/04	03/12/18	29.62	2.22	-	-	-	-	79.31	3.70	-	-	-	-	2.96	-	2.00	-	-	14.81	-	-	-	22.23	-	-	-	-	-	-	-	-	-	-	-	-	-	2.22	-	37.03	196.10
<p>DEEL was under assessed, should be \$90.30. Please call Auditor's office for instructions. In addition, please enter disposition date.</p>																																												
JP42-2018-01308	03-719	ROLANDO	No DL (Unl)	03/14/08	03/14/18	6.56	0.64	0.21	-	-	-	19.16	1.07	-	-	-	-	0.85	0.85	2.00	-	-	4.27	0.13	1.15	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	10.68	50.00		
<p>DEEL was under assessed, should be \$96.90. Please call Auditor's office for instructions. In addition, please enter disposition date.</p>																																												
JP42-2018-01309	03-718	ROLANDO	Speeding	03/14/08	03/14/18	7.26	0.55	0.18	-	-	-	17.49	0.91	-	-	-	-	0.73	0.73	2.00	-	-	3.63	0.11	0.98	-	5.45	-	-	-	-	-	-	-	-	-	-	-	-	0.54	-	9.08	50.00	
<p>DEEL was over assessed, should be \$36.03. If approved by the Justice of the Peace, amount should be refunded. If not, please call Auditor's office for instructions. Based on offense type, MVF \$0.10 should have been assessed. In addition, please enter disposition date.</p>																																												
JP42-2018-01078	12-011	ANA CRISTINA	Vehicle Insp	11/22/11	03/05/18	40.00	3.00	1.00	-	-	-	81.90	5.00	-	-	-	-	4.00	4.00	2.00	0.10	-	20.00	0.60	5.40	-	30	-	-	-	-	-	-	-	-	-	-	-	-	-	3.00	-	202.00	

Justice of the Peace Homer Jasso  
 Schedule of Adjustments  
 For the Month Ended March 31, 2018

Receipt Number	Case No	Party	Offense Type	Off Date	Date	CCC	CHSJP	CMIT	CO	CRF	CVCA	DEL	DPS	DPSr	FA	IDRF	JCD	JCTP	JCTF	JSF	LTF	MVF	OVER	SCDF	SIFC	SIFS	SO	SOR	STF	SV50	TP	TPDC	TPDS	UTFC	WARr	WFD	WFPRE	TOTAL
DEEL was over assessed, should be \$26.10. If approved by the Justice of the Peace, amount should be refunded. If not, please call Auditor's office for instructions. In addition, please enter disposition date																																						
ALVAREZ, Maintain JP42-2018-01559 09 293 MINDOZA Resp 09/15/13 03/16/18 40.00 3.00 1.00 - - - - - 78.60 5.00 - - - - - 2.00 - - - - - 4.00 4.00 2.00 - - - - - 20.00 0.60 5.40 - - - - - 165.60																																						
DEEL was over assessed, should be \$51.63. If approved by the Justice of the Peace, amount should be refunded. If not, please call Auditor's office for instructions																																						
JP42-2018-01460 09-006 IRIS Spending 07/16/14 03/20/18 40.00 3.00 1.00 - - - - - 91.53 5.00 - - - - - 2.00 - - - - - 4.00 4.00 2.00 0.10 - - - - - 20.00 0.60 5.40 - - - - - 30 - - - - - 1.00 1.00 3.00 50 - - - - - 263.63																																						
Based on number of payments LIT \$4 should have been assessed. Based on offenses year, TPDC \$1 and TPDS \$1 should have been assessed. DEL was over assessed, should be \$29.67. If approved by the Justice of the Peace, amount should be refunded. If not, call Auditor's office for instructions																																						
JP15- MCLAMAKEN Vaccinate JP42-2018-01536 04-024 EDWARD Dog/Cat 03/25/15 03/23/18 18.93 1.42 0.47 - - - - - 47.86 - - - - - 0.94 - - - - - 1.89 1.89 - - - - - 9.47 0.29 2.56 2.38 - - - - - 100.00																																						
DEEL was under assessed, should be \$79.80. Please call Auditor's office for instructions. In addition, please enter disposition date																																						
TR15- MARTINEZ, Maintain 0715- ARMANDO Financial 10/22/15 03/01/18 11.55 0.87 0.29 - - - - - 22.87 - 1.43 - 0.58 - - - - - 1.16 1.16 2.00 - - - - - 5.78 0.17 1.56 - - - - - 0.29 0.29 - - - - - 50.00																																						
DEEL was under assessed, should be \$54.30. Please call Auditor's office for instructions. Based on first payment, TP \$25 should have been assessed. In addition, please enter disposition date																																						
TR17 ALVARADO, Disregard 0313 MARIA Red Light- 01/19/17 03/16/18 11.59 0.87 0.29 - - - - - 15.21 - 1.45 - 0.58 - - - - - 1.16 1.16 - - - - - 5.80 0.15 1.57 - - - - - 8.69 - - - - - 0.29 0.29 0.87 - - - - - 50.00																																						
DEEL was under assessed, should be \$81.00. Please call Auditor's office for instructions. Based on first payment, TP \$25 should have been assessed. In addition, please correct disposition date																																						
TR16- Maintain 1845- GARCIA, FELIX Financial 05/21/16 03/19/18 12.04 0.90 0.30 - - - - - 23.83 - - - - - 0.60 - - - - - 1.20 1.20 - - - - - 6.02 0.18 1.62 - - - - - 1.51 - - - - - 0.30 0.30 - - - - - 50.00																																						
DEEL was under assessed, should be \$27.30. Please call Auditor's office for instructions. In addition, please enter disposition date																																						
TR17- Financial 3771- PAZ, GAVINO Resp 10/26/16 03/21/18 38.37 2.88 0.96 - - - - - 25.62 - 4.80 - 1.92 - - - - - 3.84 3.84 2.00 - - - - - 19.19 0.58 5.18 - - - - - 0.96 0.96 - - - - - 111.10																																						
DEEL was under assessed, should be \$91. Please call Auditor's office for instructions. Based on disposition date, TP \$25 should have been assessed																																						
TR1G- Maintain 4453- Mourm Lemon, Financial 12/12/16 03/19/18 16.90 1.26 0.42 - - - - - 27.80 - - - - - 33.45 - - - - - 0.84 - - - - - 1.69 1.69 2.00 - - - - - 8.45 0.26 2.28 - - - - - 2.12 - - - - - 0.42 0.42 - - - - - 100.00																																						
DEEL was over assessed, should be \$26.70. If approved by the Justice of the Peace, amount should be refunded. If not, please call Auditor's office for instructions																																						
TR17- Failure to 0389- JENNIFER have Rabies 01/13/17 03/21/18 40.00 3.00 1.00 - - - - - 86.70 - - - - - 2.00 - - - - - 4.00 4.00 2.00 - - - - - 20.00 0.60 5.40 - - - - - 5.00 - - - - - 1.00 1.00 - - - - - 175.70																																						
DEEL was under assessed, should be \$47.70. Please call Auditor's office for instructions. In addition, please enter disposition date																																						
TR17- Failure to 0388- JENNIFER Restrah 01/13/17 03/21/18 40.00 3.00 1.00 - - - - - 86.70 - - - - - 2.00 - - - - - 4.00 4.00 2.00 - - - - - 20.00 0.60 5.40 - - - - - 5.00 - - - - - 1.00 1.00 - - - - - 175.70																																						
DEEL was under assessed, should be \$47.10. Please call Auditor's office for instructions. In addition, please enter disposition date																																						
TR16- Maintain 4539- ABRHAMAM, No DL (Unl) 12/22/16 03/12/18 1.61 0.12 0.04 - - - - - 1.87 - 0.20 - 0.08 - - - - - 0.16 0.16 2.00 - - - - - 0.80 0.03 0.22 - - - - - 0.04 0.04 - - - - - 7.37																																						
DEEL was under assessed, should be \$47.70. Please call Auditor's office for instructions. In addition, please enter disposition date																																						
TR17- No DL (Unl) 0408- GUTIERREZ, No DL (Unl) 01/29/17 03/05/18 31.73 2.38 0.79 - - - - - 47.90 - - - - - 41.10 - 3.97 - 1.59 - - - - - 3.17 3.17 2.00 0.08 - - - - - 15.87 0.49 4.28 - - - - - 0.79 0.79 - - - - - 160.10																																						
DEEL was under assessed, should be \$26.73. Please call Auditor's office for instructions																																						
TR17- No DL (Unl) 0534- PAZ, GAVINO No DL (Unl) 02/07/17 03/21/18 40.00 3.00 1.00 - - - - - 6.00 - 5.00 - 2.00 - - - - - 4.00 4.00 2.00 0.10 - - - - - 20.00 0.60 5.40 - - - - - 1.00 1.00 - - - - - 95.10																																						







# 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

April 24, 2018

The Honorable Jason Peña  
Hidalgo County Justice of the Peace Pct. 5, Pl. 1  
P.O. Box 238  
Elsa, Texas 78543  
Ref: *Monthly Fines and Fees Report* for March 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 March 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 March 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 conducting our review, 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, 312<sup>ND</sup> D.C.

NDE 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, 448<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 March 2018 were \$1,934.10. Based on the results of our review, we have concluded that fines, fees, and court costs were generally properly accounted and reported; however, the system of internal controls for the accounting and reporting of fines, fees, and court costs requires improvement as noted in the following 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 collections for 5 of 13 days were deposited at the bank 2 to 3 days after collections were received. According to the Court Coordinator, the deposits are made by Precinct 5 Deputy Constables when they have a chance.

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.

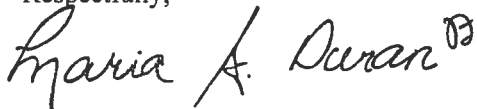
**Recommendation:**

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

Please provide a written management response to the observation noted above by May 4, 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**

**JUSTICE OF THE PEACE  
MONTHLY FINES AND FEES COLLECTED  
FOR THE MONTH OF: March-18  
PBC**

Judge: **JASON PEÑA**  
Precinct No. **5** Place No. **1**

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

**Part I: RECAP OF AMOUNT PAYABLE TO THE COUNTY TREASURER**

TOTAL CASH COLLECTED	(Receipts #s) <u>JP51-2018-0009</u> <sup>X</sup> THRU <u>JP51-2018-0026</u> <sup>X</sup>				\$ <u>1,934.10</u> <sup>✓</sup> <span style="float: right;">x9-a1</span>
LESS: COST ON DEPOSIT			<u>0.00</u>	x7	<sup>✓</sup>
ADD: COST ON DEPOSIT LIQUIDATED			<u>0.00</u>	x7	<sup>✓</sup>
AMOUNT OWED TO COUNTY (Should Match Amt in Part III)			<u>\$ 1,934.10</u>	x3	<sup>✓</sup>
Less: Total amount of remittances to County Treasurer (From Part II)			<u>\$ 1,934.10</u>		Ⓐ
			<u>\$ 1,934.00</u>		
Total funds due to County Treasurer (Overtransfer Made to Co Treas.)			<u>0.10</u>		
			<u>0.00</u>	x4	

**Part II: REMITTANCES MADE TO THE COUNTY TREASURER**

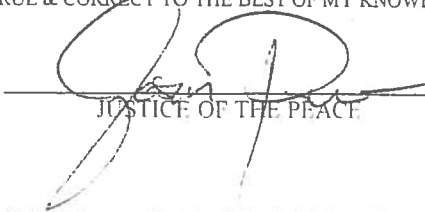
DESCRIPTION	AMOUNT	RECEIPT NO.
Total Collections for the Month (See Schedule of Receipts & Deposits)	\$ <u>1,934.10</u> <del>1,934.00</del> <sup>B1</sup> ✓	
Add: Previous Month's Bond Overtransfer	<u>0.00</u>	
Add: HCSO Monthly "D" Collections Report	<u>\$0.00</u>	
Total Remittances Made to County Treasurer	\$ <u>1,934.10</u> <del>1,934.00</del> <sup>Ⓐ</sup>	

PREPARED BY: Mr. Dominguez

DATE: 4/2/18

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: 4/13/2018 <sup>4/20/18</sup>

  
JUSTICE OF THE PEACE

4/3/18  
DATE

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

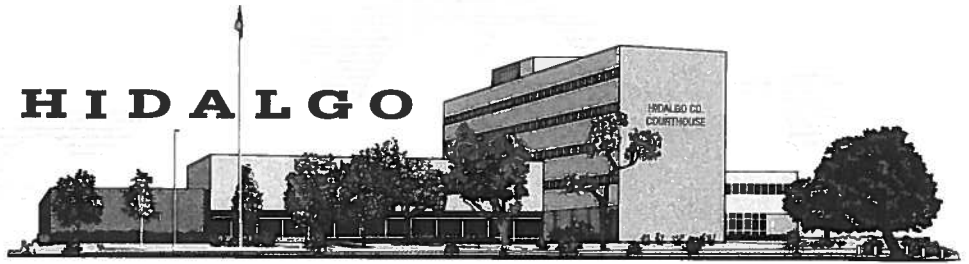
PAGE 2 OF 2

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		1200-351-10-069-000-0-000	\$ 190.80
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	59.00
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)		1100-207-30-000-012-0-000	-
<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	18.00
Courthouse Security Fund JP (\$1)		C.C.P. Art. 102 017		1245-341-10-069-000-0-000	6.00
Justice Court Technology Fund (\$4)		C.C.P. Art. 102 0173		1242-341-10-060-000-0-000	24.00
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	12.00
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	-
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)		-	-
Support of Judiciary Fund (\$ .60)		LGC 133 105		1100-341-10-060-009-0-000	3.60
Traffic Fee (\$3)		T.R.C. 542.403		1100-341-10-069-000-0-000	6.00
Child Safety (\$20-\$25)		C.C.P. Art. 102 014 (c)		1100-341-10-060-011-0-000	-
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	-
Truancy Prevention and Diversion Fund (\$1)		C.C.P. Art. 102 015		1100-341-10-060-013-0-000	6.00
<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 (\$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	240.00
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)		Govt. Code Sec. 101.141(2) (B)		1100-207-20-000-004-0-000	54.00
State Traffic Fee- Subtitle C (\$30)		TRC Sec 542.4031		1100-207-20-000-035-0-000	60.00
Jury Service Fee (\$4)		C.C.P. Art. 102.0045		1100-207-20-000-053-0-000	24.00
Support of Judiciary Fund (\$5.40)		LGC 133.105		1100-207-20-000-054-0-000	32.40
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 (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	12.00
Moving Violation Fee (\$0.10)		C.C.P. Art. 102 022/GC		1100-207-20-000-061-0-000	0.30
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 101.1411/GC 51.851		1100-207-20-000-070-0-000	90.00
Truancy Prevention and Diversion Fund (\$1)		C.C.P. Art. 102 015		1100-207-20-000-073-0-000	6.00
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)		GC 51 971 (a)		1100-207-20-000-076-0-000	45.00
<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	20.00
T.A.B.C. (___\$3, ___\$5, ___\$35, ___\$50)				1100-207-20-000-020-0-000	-
P.K.W.L. (___\$3, ___\$5, ___\$35, ___\$50)				1100-207-20-000-021-0-000	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	5.00
Constable Fees:					
Precinct #1				1100-342-10-291-000-0-000	-
Precinct #2				1100-342-10-292-000-0-000	-
Precinct #3				1100-342-10-293-000-0-000	-
Precinct #4				1100-342-10-294-000-0-000	-
Precinct #5				1100-342-10-295-000-0-000	775.00
District Attorney Fees				1100-341-10-060-007-0-000	-
Tax Assessor Fraud Investigators				1100-342-10-060-002-0-000	-
School District Arrest Fee				1100-342-10-060-003-0-000	-
Fire Marshal Fee				1100-342-20-060-001-0-000	-
<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. 105 0051 (b)		1100-202-00-000-004-0-000	-
Justice Fees (Local Fees)				1100-341-10-060-001-0-000	240.00
Small Claims Court Filing Fee (\$25)		LGC 118 121 113 122	125.00		
Debt Claim Fee - Justice Court Filing Fee (\$25)		LGC 118 121 113 122	-		
Landlord & Tenant Eviction Filing Fee (Forensic Fmt. & Detainer Court) (\$25)		LGC 118 121 113 122	100.00		
Transcript Fees (\$10)		LGC 118 121 113 123 (b)	-		
Abstract Fees \$5		LGC 118 121 113 123 (b)	-		
Writ Filing Fee \$5		LGC 118 121 113 123 (b)	15.00		
Issuing other Document (\$1 1st pg, 25 for each addl pg)		LGC 118 121 113 123 (b)	-		
Certified Copies of Court Papers (\$2 1st pg, 25 for each addl pg)		LGC 118 121 113 123 (b)	-		
Probable Cause Tax Hearing Fee (\$25)		LGC 118 121 113 123 (b)	-		
Birth Certificates (\$22 each \$9.20 local)		HSC 191 022 (f)		1100-341-10-060-007-0-000	-
Death Certificates (\$20 each, each add'l \$3)		HSC 191 022 (f)		1100-341-10-060-001-0-000	-
Preservation of Vital Statistics Fee (\$1 each)		HSC Sec 191 0045 (b)		1100-341-10-060-008-0-000	-
Jury Fees (Civil \$22, Criminal \$3)		Rules of Civ.Prac. Rule 504.15		1100-341-10-060-006-0-000	-

AUDITED BY: THE HIDALGO  
COUNTY AUDITOR'S OFFICE  
DATE: En 4/13/2018  
4/7 4/11/18

TOTAL AMOUNT DUE TO THE COUNTY TREASURER: \$ 1,934.10

# 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)

April 18, 2018

The Honorable J.E. "Eddie" Guerra, Sheriff  
Hidalgo County Sheriff's Office  
711 El Cibolo Road  
Edinburg, Texas 78540

Re: Chapter 59 Asset Forfeiture Audit Report YE 12-31-17  
Audit No. 2018-04

Dear Sheriff Guerra:

We have completed an audit of the Chapter 59 Asset Forfeiture Audit Report by Law Enforcement Agency for the year ended December 31, 2017 pursuant to Code of Criminal Procedure §59.06 (g)(1), Local Government Code §115.001, Local Government Code §115.0035, and our annual audit plan. The objective of the audit was to determine if Chapter 59 seizures, forfeitures, receipts, and expenditures were properly accounted and reported.

### **Background:**

Code of Criminal Procedure (CCP) Chapter 59 "Forfeiture of Contraband" provides the Sheriff with the authority to confiscate, forfeit, and dispose of contraband. Chapter 59 defines "contraband" as property of any nature (including real, personal, tangible, or intangible property) that is used or intended for use in the commission of certain enumerated felonies, Class A and Class B misdemeanors, or gained, acquired, and/or used to facilitate the commission of certain enumerated felonies and misdemeanors.

Local Government Code (LGC) § 115.0035(b) provides that "at least once each county fiscal year, or more often if the county auditor desires, the auditor shall, without advance notice, fully examine the accounts of all precinct, county and district officials." LGC §115.0035(a) defines "accounts" as all public funds that are subject to the control of any precinct, county or district official, including the accounts of law enforcement agencies and the attorney for the state composed of money and proceeds of property seized.

For the year ended December 31, 2017, the Sheriff's Office seized cash totaling \$221,000.04; 1 motor vehicle; 1 real property; and other property consisting of 80 computer mother boards, 1 drone, 1 camera, 1 gold bracelet, and 1 gold necklace. In addition, cash totaling \$52,723.54 and 4 motor vehicles were forfeited (awarded) to the Sheriff's Office during the year ended December 31, 2017. Furthermore, 4 vehicles were placed in use by the Sheriff's Office.

Pursuant to CCP § 59.03 (c), a peace officer having custody of property must provide to the District Attorney a sworn statement that contains a schedule of the property seized, an acknowledgment that the officer has seized the property, and a list of the officer's reasons for the seizure. In addition, "not later than 72 hours after the seizure, the peace officer shall: (1) place the property under seal; (2) remove the property to a place ordered by the court; or (3) require a law enforcement agency of the state or a political subdivision to take custody of the property and move it to a proper location."

Pursuant to CCP § 59.04 (a) & (b), the District Attorney must commence forfeiture proceedings by filing a notice of the seizure and intended forfeiture (petition) with the District Clerk's Office not later than the 30th day after the date of the seizure.

### **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, 448<sup>TH</sup> D.C.

Pursuant to CCP § 59.05 (b) & (e), forfeiture proceedings are conducted in accordance with rules and principles governing civil cases. If the court finds that the state has proven by a preponderance of the evidence that all or part of the seized property is subject to forfeiture, the judge shall forfeit the property to the state. Pursuant to CCP § 59.06 (f), a final judgment of forfeiture perfects the state's title to the forfeited property.

Pursuant to CCP § 59.05 (f), the District Clerk is entitled to court costs in forfeitures to the state of an amount greater than \$2,500 as in other civil proceedings.

Pursuant to CCP § 59.06 (a), all forfeited property is administered by the District Attorney, acting as the agent of the state, in accordance with accepted accounting practices and with the provisions of any local agreement entered into between the District Attorney and law enforcement agencies (LEAs). If a local agreement has not been executed, the property shall be sold on the 75<sup>th</sup> day after the date of the final judgment of forfeiture at public auction under the direction of the county sheriff. Proceeds of the sale must be distributed in accordance with CCP § 59.06.

Pursuant to CCP § 59.06 (b), if a local agreement exists between the District Attorney and the LEA, the District Attorney may transfer the property to the LEA. Furthermore, CCP § 59.06 (c) states, if a local agreement exists between the District Attorney and LEAs, all money, securities, negotiable instruments, stocks or bonds, or things of value, or proceeds from the sale of those items shall be deposited, after the deduction of court costs which the District Clerk is entitled, into one or more of the following funds: (1) a special fund in the county treasury for the benefit of the District Attorney's Office, to be used by the District Attorney solely for the official purposes of his office; or (2) a special fund in the county treasury if distributed to a county LEA, to be used solely for law enforcement purposes, such as salaries and overtime pay for officers, officer training, specialized investigative equipment and supplies, and items used by officers in direct law enforcement duties.

Pursuant to CCP §59.06 (d), awarded proceeds may be spent by a law enforcement agency after a detailed budget has been submitted to commissioners court. The Sheriff's Chapter 59 budget for the year ended December 31, 2017 was \$350,000.00 and expenditures totaled \$139,977.14 (i.e., salary, court costs, equipment, registration fees, and advertisements for citation by publication).

Pursuant to CCP §59.06 (d-3), an expenditure of proceeds received under this chapter is considered to be for a law enforcement purpose if the expenditure is made for an activity of a law enforcement agency that relates to the criminal and civil enforcement of the laws of the State, including an expenditure made for: (1) equipment, including vehicles, computers, firearms, protective body armor, furniture, software, uniforms, and maintenance equipment; (2) supplies, including office supplies, mobile phone and data account fees for employees, and internet services; (3) investigative and training-related travel expenses, including payment for hotel rooms, airfare, meals, rental of and fuel for a motor vehicle, and parking; (4) conferences and training expenses, including fees and materials; (5) investigative costs, including payments to informants and lab expenses; (6) crime prevention and treatment programs; (7) facility costs, including building purchases, lease payments, remodeling and renovating, maintenance, and utilities; (8) witness-related costs, including travel and security; and (9) audit costs and fees, including audit preparation and professional fees.

On February 26, 1991, Commissioner's Court approved a resolution stating, "District Attorney and the Sheriff of Hidalgo County have expressed a willingness to assist in turning over some funds for use in drug rehabilitation in Hidalgo County, [not to exceed 10%] and be it resolved that any forfeited funds turned over to the Hidalgo County Commissioners' Court shall be deposited in a special fund and with any interest generated by said fund will be distributed to worthy programs on timely application to said Commissioners' Court until further orders of the Court."

Pursuant to Property Code § 12.007 (a), after the plaintiff's statement in an eminent domain proceeding is filed or during the pendency of an action involving title to real property, the establishment of an interest in real property, or the enforcement of an encumbrance against real property, a party to the action who is seeking affirmative relief may file for record with the County Clerk of each county where a part of the property is located a notice that the action is pending. Pursuant to Property Code § 12.007 (b), the party filing a lis pendens or the party's agent or attorney shall sign the lis pendens, which must state: (1) the style and number, if any, of the proceeding; (2) the court in which the proceeding is pending; (3) the names of the parties; (4) the kind of proceeding; and (5) a description of the property affected. Pursuant to Property Code § 12.007 (c), the

**HIDALGO COUNTY DISTRICT JUDGES**

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OVERSEER

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JUDGE, 400<sup>TH</sup> D.C.

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

County Clerk shall record the notice in a lis pendens record. The clerk shall index the record in a direct and reverse index under the name of each party to the proceeding. Pursuant to Property Code § 12.007 (d), not later than the third day after the date a person files a notice for record under this section, the person must serve a copy of the notice on each party to the action who has an interest in the real property affected by the notice.

**Local Agreement between District Attorney's Office and Sheriff's Office**

On June 25, 2015, the Hidalgo County District Attorney and the Sheriff's Office entered into a local agreement pursuant to CCP §59.06 (b). According to the agreement, the Sheriff's Office agrees to pay all court costs, attorney ad litem fees, depositions, title searches, title policies, confidential informants, storage costs, and all other related costs in the forfeiture of vehicles and all other personal property.

*Personal Property* (Vehicles, jewelry, phones, etc...) - If personal property, including vehicles retained by the Sheriff's Office are to be sold, net proceeds from the sale of said property, after deduction of costs, are to be divided as follows: 75% to the Sheriff's Office and 25% to the District Attorney.

If personal property, including passenger vehicles, pick-ups trucks, sport utility vehicles, vans, tractor trailers, etc., are to be used for law enforcement purposes pursuant to CCP §59.06 (b), the Sheriff shall obtain the title of said vehicles and will be solely responsible for their use and maintenance. The District Attorney will not retain an interest in said vehicles and will be completely absolved of any liability.

All property seized in accordance with the Agreement, with the exception of currency, bank accounts, negotiable instruments, and jewelry, shall be kept in the possession of the Sheriff's Office. The Sheriff's Office shall be responsible for the upkeep and maintenance of said property and the District Attorney will be completely absolved of any liability.

The parties further agreed that the Sheriff's Office shall account for all seized property in their possession until the property is disposed of by court order. Disposition of all property shall comply with Article 59 of the Texas Code of Criminal Procedure.

All other personal property, not suitable for nor desired for use, pursuant to Article 59 of the Texas Code of Criminal Procedure, shall be forfeited to the District Attorney, as an agent for the State of Texas, and shall be sold at public auction. The net proceeds of said sale of said property, after deduction of costs, shall be divided as follows: 60% to the Sheriff's Office and 40% to the District Attorney.

For the purpose of this agreement, the definition of "personal property" includes, but is not limited to, vehicles of all types, weapons, laptops, computers, cell phones, jewelry, gold, and other precious metals and tangible objects of value. The Sheriff's Office and the District Attorney reserve the right to negotiate unique individual agreements on a case by case basis to satisfy special requirements; however, if an agreement cannot be reached, this local agreement shall be binding.

*Real Estate* - Upon the sale of real estate, all court costs, attorney ad litem fees, depositions, title searches, title policies, confidential informants, storage costs, and all other related costs shall be paid or credit to the Sheriff's Office if such cost have been previously paid by the Sheriff's Office and the District Attorney as agreed upon for currency, banking accounts, and negotiable instruments as listed below.

*Currency, Banking Accounts, and Negotiable Instruments* – Upon being awarded to the State via court order, are to be disbursed and divided up as follows, after the payment of costs:

Amount	Sheriff's Office	District Attorney's Office
Over \$50,000.00	70%	30%
Less than \$50,000.00	60%	40%

*Jewelry* – Will be sold and its proceeds divided as follows: 60% to the Sheriff's Office and 40% to the District Attorney.

**Sheriff's Office Procedures**

Section 5.21 of the Hidalgo County Sheriff's Office Policy and Procedures establish the procedures and provide direction and reference to officers seizing cash or tangible property. Seizing officers must contact their

**HIDALGO COUNTY DISTRICT JUDGES**

supervisor and provide all the pertinent facts and circumstances surrounding a potential seizure and receive authorization to continue the forfeiture investigation.

Seized currency is counted by a Sheriff's agent in the presence of the respondent and a receipt (copy of Evidence/Inventory Control Report) is issued, if possible. The receipt is not pre-numbered. If the funds cannot be counted in the presence of the respondent, the funds are placed in an evidence bag and transported to the Sheriff's Office where it is then counted by two Sheriff's agents. The count is documented on the "Itemization of Money Seizure" form, which is not pre-numbered. Once the currency is counted, pursuant to CCP §59.08 and Section 5.21.03.08 of the Hidalgo County Sheriff's Office Policy and Procedures, the agent places seized currency in a certificate of deposit at the county depository, Lone Star National Bank, under the name of the District Attorney's Office pending final disposition. If the currency cannot be immediately deposited on the date of seizure, the currency is safeguarded in a vault in the Sheriff's Office evidence room and deposited the next business day. In most cases the currency is placed in a certificate of deposit within 72 hours.

Personal property is safeguarded at the Sheriff's Office until a final judgment is rendered by the court. Vehicles are maintained at the Sheriff's Motor Pool and all other personal property is maintained at the Sheriff's Office evidence room. Only two Evidence Technicians have access to the evidence room. The evidence room is under lock and key and has 24 hour surveillance. The personal property is logged in by an agent and submitted to an Evidence Technician. If an item needs to be removed from the evidence room, the item is requested from one of the two Evidence Technicians and the agent is required to log the item out.

When cash and/or property are seized, the agent is required to generate a synopsis report describing the circumstances of the seizure. The synopsis report must include any or all of the following documents: an asset forfeiture cover sheet, offense report, affidavits, search warrants, vehicle impoundment sheet (if applicable), vehicle registration information with lien enhancement (if applicable), arrest probable cause affidavit (if arrest was made), bank deposit slip (if applicable), seizure affidavit, criminal histories on all parties claiming interest in the items seized, motor pool mechanic review sheet (if applicable), vehicle estimate value utilizing NADA or Kelley Blue Book (if applicable), and picture of the seized property. If the seized property is a vehicle, photographs of all four sides of the vehicle depicting the license plates, VIN, odometer mileage, interior, any damage and special equipment must also be placed in the file. The file is submitted to the Sheriff's Office Financial Services Bureau Administrative Assistant, who is responsible for ensuring the file contains all required documents. Original files are maintained by the Financial Services Bureau Administrative Assistant and copies of the file are forwarded to the District Attorney's Office and the Sheriff's Office Accountant II. Once the case has been disposed, the District Attorney's Office provides a copy of the judgment to the Financial Services Bureau Administrative Assistant. The Financial Services Bureau Administrative Assistant then forwards a copy of the judgment to the Sheriff's Office Accountant II, who is responsible for the preparation of the Chapter 59 Asset Forfeiture Report and the Quartermaster, who is responsible for overseeing the inventory and maintenance of Sheriff's Office equipment.

If a vehicle is forfeited to the Sheriff's Office, the vehicle is inspected by the Motor Pool Mechanic to determine whether the vehicle is in good working condition for law enforcement purposes. The Mechanic documents the inspection on the "Hidalgo County Sheriff's Office Newly Acquired Vehicle Checklist" (checklist). The checklist is provided to the Lieutenant and the Commander who determine whether to place the vehicle in use for law enforcement purposes or to auction the vehicle.

The Sheriff's Office submits an application for certificate of title, along with a copy of the final judgment, to the Motor Vehicle Department for all forfeited vehicles. Upon receipt of the certificate of title, the Sheriff's Office maintains a copy of the title and submits the original title to the Purchasing Department's Fixed Asset Division and requests an asset tag. Insurance coverage is also requested for all vehicles placed in use for law enforcement purposes from the Hidalgo County Safety Division by preparing and submitting an "Insurance Change-Vehicles" form. Once the vehicle is insured, the Safety Division submits proof of insurance to the Purchasing Department.

If the vehicle is not placed in use, a transfer form is prepared and the vehicle is declared surplus. Until the auction is conducted, the vehicle is safeguarded at the Sheriff's Office Motor Pool.

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**HIDALGO COUNTY DISTRICT JUDGES**

**Scope and Methodology:**

The scope of our audit was limited to a review of all seized currency and property for which an agent's affidavit was made available to the County Auditor's Office for review and all forfeited currency and property for which a final judgment was rendered and recorded on *Odyssey*, the County's justice information system, during the period of January 1, 2017 through 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 report may not be all-inclusive of areas where improvements could be made.

In planning and performing our review, we reviewed applicable statutes, policies and procedures, and the applicable interlocal agreements. The following procedures were performed:

1. Compared Chapter 59 revenue and expenditure reports generated from *alio*, the County's financial accounting system, and "Purchasing Department/Fixed Asset Division Auction Report" to the Chapter 59 Asset Forfeiture Report to determine if all Chapter 59 revenues and expenditures were reported.
2. Generated "Cases filed" and "Cases disposed" index reports for the period of January 1, 2017 to December 31, 2017 from *Odyssey* to determine if all property seized, forfeited, or returned to respondents was reported on the Chapter 59 Asset Forfeiture Report.
3. Reviewed expenditures from the Sheriff's Chapter 59 Forfeiture Fund to determine if expenditures were incurred for law enforcement purposes pursuant to CCP§59.06 (c).
4. Reviewed the "District Attorney Investigation Funds Accounting Control Sheet" and supporting documentation to determine if court costs were only paid to the District Clerk for forfeitures to the state of an amount greater than \$2,500.
5. Verified Hidalgo County District Clerk records to determine if a lis pendens was filed no later than the third day after the date the Sheriff's Office filed a notice of record for the 1 real estate property seized by the Sheriff's Office pursuant to Property Code §12.007 (c)(d).
6. Verified with the Hidalgo County Risk Management Department to determine if the 33 vehicles placed in use by the Sheriff's Office were properly insured.
7. Selected 2 vehicles and other property consisting of 80 computer mother boards, 1 drone, 1 camera, 1 gold bracelet, and 1 gold necklace that were seized and/or forfeited during the reporting period and not sold for physical identification.
8. Reviewed the "District Attorney Investigation Funds Accounting Control Sheet" and supporting documentation to determine if 10% of net forfeited currency was paid to Hidalgo County for the prevention of drug abuse and for the treatment of persons with drug-related problems pursuant to the resolution dated February 26, 1991.
9. Reviewed revenue reports generated from *alio* and "Purchasing Department/Fixed Asset Division Auction Report" to determine if auction proceeds were apportioned within 30 days of said sale pursuant to the local agreement.
10. Reviewed the "Financial Seizure Account History" form, the affidavit prepared by the seizing officer, certificate of deposit receipt, and schedule of filed cases generated from *Odyssey* to determine if a certificate of deposit was opened within 72 hours of seizure for the amount seized and if a petition was filed within 30 days after the date of seizure.
11. Reviewed the procedures in place to determine if seizures were promptly recorded and controlled by using pre-numbered official receipt forms.

**Conclusion:**

Based on the results of our audit, we have determined that generally Chapter 59 seizures, forfeitures, receipts, and expenditures were properly accounted and reported; however, improvements could be made to the system of internal controls for the accounting and reporting of Chapter 59 seizures, forfeitures, receipts, and expenditures as noted below.

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.

**HIDALGO COUNTY DISTRICT JUDGES**

1. All Chapter 59 revenues and expenditures recorded in *alio* and the "Purchasing Department/Fixed Asset Division Auction Report" were reported on the Chapter 59 Asset Forfeiture Report.
2. A review of the "Cases filed" and "Cases disposed" index reports generated from *Odyssey* for the period of review revealed that the Sheriff's Office seized cash totaling \$221,000.04, 1 motor vehicle, 1 real property, and other property consisting of 80 computer mother boards, 1 drone, 2 cameras, 1 gold bracelet, and 1 gold necklace. In addition, cash totaling \$52,723.54 and 4 motor vehicles were forfeited (awarded) to the Sheriff's Office. All items were properly reported on the Chapter 59 Asset Forfeiture Report.
3. All expenditures from the Sheriff's Office Chapter 59 Forfeiture Fund were incurred for law enforcement purposes pursuant to CCP §59.06 (c).
4. Court costs were only paid to the District Clerk for cases where forfeitures were greater than \$2,500.00 as required by CCP §59.05 (f).
5. The 1 real estate property seized by the Sheriff's Office had a lis pendens recorded through the Hidalgo County District Clerk within the third day after the date the Sheriff's Office filed a notice of record.
6. All 33 vehicles placed in use by the Sheriff's Office were properly insured.
7. All vehicles and other property were physically identified.
8. There were 10 judgments that involved cash forfeitures. For the 10 judgments, the 10% net forfeited currency was paid to Hidalgo County for the use of a drug rehabilitation program.
9. Auction proceeds totaling \$33,252.76 were generated from the sale of 21 vehicles forfeited to the Sheriff's Office (all 21 vehicles auctioned were forfeited in prior years). Auctions were held in June and September, as follows:
  - June auctions proceeds were not apportioned to the Sheriff's Office forfeiture fund within 30 days of said sale. Furthermore, the proceeds were distributed 100% to the General Fund Undistributed account; however the auction proceeds were later apportioned correctly pursuant to the local agreement by the Auditor's Office.
  - September auction proceeds were apportioned to the Sheriff's Office forfeiture fund within 30 days of said sale; however, the proceeds were not distributed pursuant to the local agreement. The proceeds were distributed 100% to the Sheriff's forfeiture fund instead of 75% to the Sheriff's Office forfeiture fund and 25% to the District Attorney. The distribution percentages were corrected by the Auditor's Office.
10. There were 13 cash seizures made by the Sheriff's Office during the period of review. Of the 13 cash seizures:
  - 12 certificates of deposit were opened within 72 hours of seizure as required by CCP §59.03 (c).
  - 1 certificate of deposit was opened 1 day late.

In addition, 16 petitions (cash, vehicles, real property, and other property) were filed with the District Clerk's Office on or before the 30th day after the date of the seizure as required by CCP §59.04 (a).

11. Seizures were not recorded and controlled by using pre-numbered official receipt forms. Instead, the "Financial Seizure Account History" form, a form that is not pre-numbered, was utilized to account for seizures. In addition, the "Financial Seizure Account History" form did not require the signature of the respondent and the agent and witness responsible for counting and verifying the property and/or amount of cash seized.

### **Recommendations:**

In our opinion, the issues identified during our review could be addressed by implementing formal monitoring procedures to ensure that at a minimum, procedures require Sheriff's Office to:

1. Coordinate with Purchasing Department to ensure that the proceeds from the sale of assets are apportioned within 30 days in accordance with the local agreement.
2. Ensure that certificates of deposits are opened within 72 hours of seizure as required by CCP §59.03 (c).
3. Ensure seizures are recorded and controlled by using pre-numbered "Financial Seizure Account History" forms. The forms should require the signature of the agent counting and witness verifying the seizure. In addition, the respondent's signature, if possible, should be obtained and documented on the receipt form.

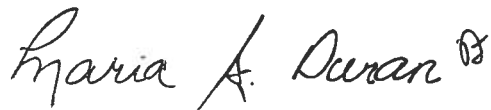
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#### **HIDALGO COUNTY DISTRICT JUDGES**

Please provide management responses to findings 9 through 11 noted in the conclusion section and the recommendations noted above by April 27, 2018. Your prompt response will be greatly appreciated.

If you have any questions or would like to schedule a meeting to discuss the above noted recommendations, please call Reynaldo Cantu III, Compliance Audit Supervisor, at ext. 4654, Letty Chavez, Director of Audit Division, at ext. 4651, Lind 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
- Mr. Kent Richardson, Assistant Attorney General



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RENEE R. BETANCOURT  
JUDGE, 449<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

April 17, 2018

The Honorable Ricardo Rodriguez, Jr., Criminal District Attorney  
Hidalgo County District Attorney's Office  
100 N. Closner  
Edinburg, TX 78539

Re: Audit of HIDTA's Chapter 59 Asset Forfeiture Audit Report YE 12-31-17  
Audit No. 2018-05

Dear Mr. Rodriguez:

We have completed an audit of HIDTA's Chapter 59 Asset Forfeiture Audit Report by Law Enforcement Agency for the Year Ended December 31, 2017 pursuant to Code of Criminal Procedure §59.06 (g)(1), Local Government Code §115.001, Local Government Code §115.0035, and our annual audit plan. The objective of the audit was to determine if Chapter 59 seizures, forfeitures, receipts, and expenditures were properly accounted and reported.

### **Background:**

Code of Criminal Procedure (CCP) Chapter 59 "Forfeiture of Contraband" provides HIDTA with the authority to confiscate, forfeit, and dispose of contraband. Chapter 59 defines "contraband" as property of any nature (including real, personal, tangible, or intangible property) that is used or intended for use in the commission of certain enumerated felonies, Class A and Class B misdemeanors, or gained, acquired, and/or used to facilitate the commission of certain enumerated felonies and misdemeanors.

Local Government Code (LGC) §115.0035 (b) provides that "at least once each county fiscal year, or more often if the county auditor desires, the auditor shall, without advance notice, fully examine the accounts of all precinct, county and district officials." LGC §115.0035 (a) defines "accounts" as all public funds that are subject to the control of any precinct, county or district official, including the accounts of law enforcement agencies and the attorney for the state composed of money and proceeds of property seized.

For the year ended December 31, 2017, HIDTA seized cash totaling \$158,921.00; 24 motor vehicles; and other property consisting of 2 utility trailers. In addition, cash totaling \$42,536.27; 20 motor vehicles; and other property consisting of 2 utility trailers and 1 bobcat welder were forfeited to HIDTA. Furthermore, 9 vehicles; 1 real property; 9 firearms; and other property consisting of 330 firearm ammunition and firearm accessories and 1 utility trailer were returned to respondents.

Pursuant to CCP §59.03 (c), a peace officer having custody of property must provide to the District Attorney a sworn statement that contains a schedule of the property seized, an acknowledgment that the officer has seized the property, and a list of the officer's reasons for the seizure. In addition, "not later than 72 hours after the seizure, the peace officer shall: (1) place the property under seal; (2) remove the property to a place ordered by the court; or (3) require a law enforcement agency of the state or a political subdivision to take custody of the property and move it to a proper location."

Pursuant to CCP §59.04 (a) & (b), the District Attorney must commence forfeiture proceedings by filing a notice of the seizure and intended forfeiture (petition) with the District Clerk's Office not later than the 30th day after the date of the seizure.

### HIDALGO COUNTY DISTRICT JUDGES

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CV/FRS/FFR

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JUDGE, 448<sup>TH</sup> D.C.

Pursuant to CCP §59.05 (b) & (e), forfeiture proceedings are conducted in accordance with rules and principles governing civil cases. If the court finds that the state has proven by a preponderance of the evidence that all or part of the seized property is subject to forfeiture, the judge shall forfeit the property to the state. Pursuant to CCP § 59.06 (f), a final judgment of forfeiture perfects the state's title to the forfeited property.

Pursuant to CCP §59.05 (f), the District Clerk is entitled to court costs in forfeitures to the state of an amount greater than \$2,500 as in other civil proceedings.

Pursuant to CCP §59.06 (a), all forfeited property is administered by the District Attorney, acting as the agent of the state, in accordance with accepted accounting practices and with the provisions of any local agreement entered into between the District Attorney and law enforcement agencies (LEAs). If a local agreement has not been executed, the property shall be sold on the 75<sup>th</sup> day after the date of the final judgment of forfeiture at public auction under the direction of the county sheriff. Proceeds of the sale must be distributed in accordance with CCP §59.06.

Pursuant to CCP §59.06 (b), if a local agreement exists between the District Attorney and the LEA, the District Attorney may transfer the property to the LEA. Furthermore, CCP § 59.06 (c) states, if a local agreement exists between the District Attorney and the LEA, all money, securities, negotiable instruments, stocks or bonds, or things of value, or proceeds from the sale of those items shall be deposited, after the deduction of court costs which the District Clerk is entitled, into one or more of the following funds: (1) a special fund in the county treasury for the benefit of the District Attorney's Office, to be used by the District Attorney solely for the official purposes of his office; or (2) a special fund in the county treasury if distributed to a county LEA, to be used solely for law enforcement purposes, such as salaries and overtime pay for officers, officer training, specialized investigative equipment and supplies, and items used by officers in direct law enforcement duties.

CCP §59.06 (d) states that awarded proceeds may be spent by a law enforcement agency after a detailed budget has been submitted to the commissioners court. HIDTA's Chapter 59 budget for the year ended December 31, 2017 was \$393,500.00 and expenditures totaled \$357,166.20 (e.g., employee salaries and transfers to cooperating agencies).

Pursuant to CCP §59.06 (d-3), an expenditure of proceeds received under this chapter is considered to be for a law enforcement purpose if the expenditure is made for an activity of a law enforcement agency that relates to the criminal and civil enforcement of the laws of the State, including an expenditure made for: (1) equipment, including vehicles, computers, firearms, protective body armor, furniture, software, uniforms, and maintenance equipment; (2) supplies, including office supplies, mobile phone and data account fees for employees, and internet services; (3) investigative and training-related travel expenses, including payment for hotel rooms, airfare, meals, rental of and fuel for a motor vehicle, and parking; (4) conferences and training expenses, including fees and materials; (5) investigative costs, including payments to informants and lab expenses; (6) crime prevention and treatment programs; (7) facility costs, including building purchases, lease payments, remodeling and renovating, maintenance, and utilities; (8) witness-related costs, including travel and security; and (9) audit costs and fees, including audit preparation and professional fees.

#### **Local Agreement Between District Attorney's Office and HIDTA**

On January 29, 2016, the Hidalgo County District Attorney and HIDTA entered into a local agreement pursuant to CCP §59.06 (b). According to the local agreement, HIDTA is responsible for paying all court costs, attorney ad-litem fees, depositions, title searches, title policies, confidential informants, storage costs, and all other related costs in the forfeiture of vehicles and all other personal property.

*Real Estate* - Upon the sale of real estate, all costs are to be paid from the final sum received with the remaining amount to be paid 100% to HIDTA.

*Personal Property (Vehicles, jewelry, phones, etc...)* - All property is to be forfeited to HIDTA. If property is sold, proceeds from the sale of property are to be disbursed 100% to HIDTA, except for passenger vehicles (i.e., pick-up trucks, sport utility vehicles, vans, tractor trailers, etc.) that are to be used for law enforcement purposes. HIDTA is responsible for the use and upkeep of the vehicles and obtaining a certificate of title. All other seized vehicles, except those mentioned above and not used for law enforcement purposes are to be sold and proceeds disposed of in accordance with Chapter 59 of the Texas Code of Criminal Procedure.

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#### **HIDALGO COUNTY DISTRICT JUDGES**

All property seized, except for currency, bank accounts and negotiable instruments, shall be kept in the possession of HIDTA. HIDTA will account for all seized property in their possession until the property is disposed of by court order. Currency, bank accounts, and negotiable instruments shall be held and maintained by the District Attorney until a final disposition is ordered. All other personal property not suitable or desired for use shall be forfeited to the District Attorney and shall be sold at public auction. The proceeds after deduction of sale expenses shall be paid 100% to HIDTA. Proceeds from the sale of real, personal, tangible or intangible property shall be apportioned within thirty (30) days of sale.

*Currency* - Currency, bank accounts, and negotiable instruments are to be distributed 100% to HIDTA, after all costs have been paid.

### **HIDTA's Procedures**

Seized currency under \$5,000.00 is counted by a HIDTA agent in the presence of a witness and the respondent(s), if possible. Funds are placed in a sealed evidence bag and immediately transported to the bank by at least two agents, if it's within the bank's normal business hours; otherwise, the funds are transported to the HIDTA Office. The following non pre-numbered forms are prepared to document the seized cash:

- "Itemization of Money Seizure" form includes the following information: date of seizure; case file number; agent's name; the US currency, foreign currency, and checks by denomination, quantity, and total; and the signatures of the case agent and seizure custodian.
- "Hidalgo County HIDTA Task Force Receipt for Cash or Other Items" form includes the following information: the date, time, case number, description of items and signature of the seizing agent, witness, and respondent. A copy of the completed form is provided to the respondent.

If the funds cannot be counted in the presence of the respondent, the funds are placed in a sealed evidence bag and transported to HIDTA by at least two agents where it is placed in a safe pending transfer to the bank. In cases where currency is seized in an amount of \$25,000.00 or more, sealed evidence bags are taken and signed into the bank vault. For these seizures, the bank requires that HIDTA schedule an appointment with the Bank Cash Vault Services Manager. The bank employees along with at least 2 HIDTA employees unseal the evidence bags and count the currency. The count is recorded on an "Itemization of Money Seizure" form. Once the currency is counted, pursuant to CCP §59.08, the agent places the seized currency in a certificate of deposit at the county depository, Lone Star National Bank, under the name of the District Attorney's Office pending final disposition. If currency cannot be immediately deposited, the currency is safeguarded in a safe at the HIDTA Office. Seized proceeds are placed in a certificate of deposit within 72 hours.

Personal property is safeguarded by HIDTA until a final judgment is rendered by the court. Vehicles are maintained at Rod Robertson Auto Auctions; however, most personal property (i.e., jewelry, cell phones, guns, etc.) is maintained at HIDTA's evidence room. Personal property of high value is placed in a safe. The Commander, Assistant Commander, and the Fields Operations Supervisor have access to the evidence room and the safe. The evidence room is under lock and key; an alarm must be deactivated to access the evidence room, and the evidence room has 24 hour surveillance cameras inside and outside the room. If an item needs to be removed from the evidence room, the item is requested from one of the three employees with access to the evidence room. Property maintained in the evidence room is clearly labeled with the case number. Once the items are awarded to HIDTA, the high value small items are declared surplus and auctioned by Rod Robertson Auto Auctions. For cell phones, guns and other items, HIDTA requests that an "Order of Disposition of Gambling Paraphernalia, Prohibited Weapon, Criminal Instrument, Other Contraband, Seized Weapon, or Stolen Property" be approved and signed by the presiding District Court Judge, granting HIDTA authorization for destruction. A copy of the destruction order and photos of destroyed items are maintained in the case file.

When property is seized under CCP Chapter 59, the agent is required to complete a case file consisting of the following: intake sheet; DA's supplement report; booking sheet; DA's intake sheet; case initiation; commitment; complaint; warrants; seizure report; drug to dollar amount conversion table; evidence submission; DPS lab submission; Miranda warnings; voluntary statement of the accused; arrest report/personal history; criminal case management report (i.e., *Ableterm, Odyssey*); defendant's criminal history; affidavit of seizing officer; asset forfeiture intake sheet; picture of the seized property; vehicle registration information and/or copy of certificate

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#### **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.

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

of deposit, if applicable; reports from other law enforcement agencies, etc. The agent inputs the entry of incident, arrest, and related data information into the Cardinal Tracking Badge System under a pre-assigned task force case number.

If a vehicle is forfeited to HIDTA, HIDTA's Commander determines whether the vehicle should be placed in use for law enforcement purposes or auctioned. If the vehicle is retained for law enforcement purposes, HIDTA submits the Application for Registration and Certificate of title issued under Alias for Use of Law Enforcement Vehicle (Form 62-G), Application for Texas Title and/or Registration (Form 130-U), and a Certificate of Origin for a Vehicle (certified copy of final judgment) to the Texas Department of Motor Vehicle. All HIDTA vehicles are under "Alias" and the certificate of title is not released until a formal letter is submitted to the Texas Department of Motor Vehicle requesting the deletion of said vehicle from alias registration. HIDTA requests an asset tag from the Hidalgo County Purchasing Department and insurance from Hidalgo County Safety Division.

If a vehicle is not placed in use or if a vehicle previously placed in use is no longer needed, a transfer form is prepared by HIDTA Accountant and the vehicle is declared surplus. Until the auction is conducted, the vehicle is safeguarded at Rod Robertson Auto Auctions. In addition, a certificate of title is not obtained for vehicles not placed in use.

HIDTA maintains the BADGE and the Performance Management Process (PMP) systems. BADGE is a police records management system, used by HIDTA to document when assets are placed and removed from the evidence room. BADGE is used to document the chain of custody for items seized and maintained as evidence. The Performance Management Process (PMP) system is utilized to identify and track information about HIDTA-funded training, information and intelligence sharing, drug and asset seizures, and case support. The PMP database and BADGE work hand in hand in cooperation and synchronize the activity with that of the other. The Intelligence Analyst inputs information obtained from the Badge System into the PMP database. The PMP database is continuously reviewed and randomly audited by HIDTA's Regional Office for accuracy. The Intelligence Analyst provides monthly PMP reports and Badge System reports to HIDTA's Accountant, who creates a schedule of seized items based on said reports/information. In addition, on a monthly basis, HIDTA's Accountant receives a copy of the HIDTA HB65 bank statement and balance sheet from the District Attorney's Accountant IV. Once a case has been disposed, the District Attorney's Legal Assistant from the Asset Forfeiture and Expunction Section provides a copy of the judgment to HIDTA's Accountant, who is responsible for the preparation of the Chapter 59 Asset Forfeiture Report.

#### Agreement for Auctioneer Services

On May 2, 2017, Hidalgo County Commissioners Court approved a one year contract extension with Rod Robertson Enterprise, Inc. for the provision of auctioneer and storage services. The extension is effective from May 3, 2017 to May 2, 2018. The contract stipulates that with respect to any property seized by any law enforcement agency of Hidalgo County, or any cooperative agency of which Hidalgo County is party, the auctioneer agrees to store such property for Hidalgo County for the period prior to any sale being conducted.

#### Scope and Methodology:

The scope of our audit was limited to a review of all seized currency and personal property for which an agent's affidavit was made available to the County Auditor's Office for review and all forfeited currency and personal property for which a final judgment was rendered and recorded in *Odyssey*, the County's justice information system, for the period of January 1, 2017 through 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 report may not be all-inclusive of areas where improvements could be made.

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

1. Compared Chapter 59 revenue and expenditure reports generated from *alio*, the County's financial accounting system, and the "Purchasing Department/Fixed Asset Division Auction Report" to the Chapter 59 Asset Forfeiture Report to determine if all revenues and expenditures were reported.

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#### HIDALGO COUNTY DISTRICT JUDGES

2. Generated "Cases filed" and "Cases disposed" index reports for the period of January 1, 2017 to December 31, 2017 from *Odyssey* to determine if all seized, forfeited, and property returned to respondents was reported on the Chapter 59 Asset Forfeiture Report.
3. Reviewed expenditures from HIDTA's Chapter 59 Forfeiture Fund to determine if expenditures were incurred for law enforcement purposes pursuant to CCP§59.06 (c).
4. Reviewed the affidavit prepared by the seizing officer and the certificate of deposit receipt to determine if a certificate of deposit was opened within 72 hours of seizure for the amount seized.
5. Reviewed the forfeitures awarded to HIDTA and supporting documentation to determine if court costs were only paid to the District Clerk for forfeitures to the state of an amount greater than \$2,500.
6. Selected 23 vehicles and other property consisting of 3 utility trailers and 1 bobcat welder seized and/or forfeited during the reporting period and not sold for physical identification.
7. Reviewed revenue reports generated from *alio* and the "Purchasing Department/Fixed Asset Division Auction Report" to determine if the auction proceeds were apportioned to HIDTA within 30 days of said sale pursuant to the local agreement.
8. Requested to review written policies and procedures in place for the proper accounting and reporting of seizures and forfeitures. In addition, inquired whether seizures were promptly recorded and controlled by using pre-numbered official receipt forms.

### Conclusion:

Based on the results of our audit, we have determined that generally Chapter 59 seizures, forfeitures, receipts, and expenditures were properly accounted and reported; however, improvements could be made to the system of internal controls for the accounting and reporting of Chapter 59 seizures, forfeitures, receipts, and expenditures as noted below.

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.

1. All Chapter 59 revenues (\$101,522.12) and expenditures (\$357,166.20) recorded in *alio* and the "Purchasing Department/Fixed Asset Division Auction Report" were reported on HIDTA's Chapter 59 Asset Forfeiture Report.
2. A review of the "Cases filed" and "Cases disposed" index reports generated from *Odyssey* for the period of review revealed that HIDTA seized cash totaling \$158,921.00, 24 motor vehicles, and other property consisting of 2 utility trailers. In addition, cash totaling \$42,536.27; 20 motor vehicles; and other property consisting of 2 utility trailers and 1 bobcat welder were forfeited to HIDTA. Furthermore, 9 vehicles; 1 real property; 9 firearms; and other property consisting of 330 firearm ammunition and firearm accessories and 1 utility trailer were returned to respondents. All items were properly reported on the Chapter 59 Asset Forfeiture Report.
3. All expenditures from HIDTA's Chapter 59 Forfeiture Fund were incurred for law enforcement purposes pursuant to CCP §59.06 (c).
4. There were 8 cash seizures made by HIDTA during the period of review. All 8 certificates of deposit were opened for the amount seized within 72 hours of seizure.
5. There were 27 forfeiture cases during the period of review. Of the 27 cases:
  - Court costs were paid to the District Clerk for 4 cases. The forfeitures were for amounts greater than \$2,500.
  - Court costs were not paid to the District Clerk for 1 case with forfeiture greater than \$2,500; however, according to the judgment, the court cost was to be paid by the respondent.
  - Court costs were not paid to the District Clerk for 21 cases. The forfeitures were for amounts less than \$2,500.00 and/or for vehicles that have not been sold. Court costs are paid to the District Clerk after the vehicles are sold.
  - Court costs have not been paid to the District Clerk for 1 case that resulted in auction proceeds greater than \$2,500. According to staff, the court costs will be paid in 2018.
6. Of the 23 vehicles and other property selected for physical identification:
  - 22 of 23 vehicles and all other property were physically identified.

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#### HIDALGO COUNTY DISTRICT JUDGES

- 1 Mahindra 6000 tractor, awarded to HIDTA on April 13, 2017 was not physically identified. The Mahindra 6000 tractor was returned to respondent in June 2011; however, the District Attorney's Office was not aware that the tractor was returned and included the tractor in the judgment for forfeiture. The District Attorney's Office was notified and a Judgment Nunc Pro Tunc was prepared to correct the judgment awarding the tractor to HIDTA.
7. Auctions for the sale of forfeited assets were held during the months of March, June, and September 2017 as follows:
- March and September auction proceeds were apportioned to the HIDTA's Chapter 59 Forfeiture Fund within 30 days of said sale. In addition, auction proceeds were apportioned pursuant to the local agreement.
  - June auction proceeds were not apportioned to the HIDTA's Chapter 59 Forfeiture Fund within 30 days of said sale. Furthermore, the proceeds were distributed 100% to the General Fund Undistributed account; however, the auction proceeds were later apportioned correctly.
8. Formal policies and procedures have been developed and implemented by HIDTA regarding Chapter 59 seizures, forfeitures and receipts; however, we noted that seizures are not recorded and controlled by using pre-numbered official receipt forms. Instead, a non pre-numbered form is utilized to account for seizures. A copy of the form, which contains the seizure date, time, case number, description of items and signatures of the seizing agent, witness, and respondent, is provided to the respondent.

**Recommendation:**


In our opinion, the issues identified during our review could be addressed by:

1. Implementing procedures to ensure that property is not returned to the respondent once a petition for forfeiture has been submitted to the District Attorney's Office.
2. Coordinating with the Purchasing Department to ensure that the proceeds from the sale of assets are apportioned to the HIDTA Chapter 59 Forfeiture Fund within 30 days of sale and disbursed in accordance with the local agreement.
3. Developing and implementing formal procedures to ensure seizures are recorded and controlled by using a pre-numbered form.

Please provide a management response to findings 6, 7 and 8 noted in the conclusion section and the recommendations noted above by April 27, 2018. Your prompt response will be greatly appreciated.

If you have any questions or would like to schedule a meeting to discuss the above noted recommendations, please call 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  
The Honorable Ricardo Rodriguez, Jr., Hidalgo County Criminal District Attorney  
Mr. Valde Guerra, County Executive Officer  
Mr. Kent Richardson, Assistant Attorney General  
Mr. Juan Sifuentes, HIDTA Commander

**HIDALGO COUNTY DISTRICT JUDGES**

# COUNTY of HIDALGO

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



EDINBURG, TEXAS 78539

April 16, 2018

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

Re: Chapter 59 Asset Forfeiture Audit Report YE 12-31-17  
Audit No. 2018-06

Dear Constable Avila:

We have completed an audit of the Chapter 59 Asset Forfeiture Audit Report by Law Enforcement Agency for the Year Ended December 31, 2017 pursuant to Code of Criminal Procedure §59.06 (g)(1), Local Government Code §115.001, Local Government Code §115.0035, and our annual audit plan. The objective of the audit was to determine if Chapter 59 seizures, forfeitures, receipts, and expenditures were properly accounted and reported.

### **Background:**

Code of Criminal Procedure (CCP) Chapter 59 "Forfeiture of Contraband" provides the Constable Precinct 1 with the authority to confiscate, forfeit, and dispose of contraband. Chapter 59 defines "contraband" as property of any nature (including real, personal, tangible, or intangible property) that is used or intended for use in the commission of certain enumerated felonies, Class A and Class B misdemeanors, or gained, acquired, and/or used to facilitate the commission of certain enumerated felonies and misdemeanors.

Local Government Code (LGC) §115.0035(b) provides that "at least once each county fiscal year, or more often if the county auditor desires, the auditor shall, without advance notice, fully examine the accounts of all precinct, county and district officials." LGC §115.0035(a) defines "accounts" as all public funds that are subject to the control of any precinct, county or district official, including the accounts of law enforcement agencies and the attorney for the state composed of money and proceeds of property seized.

For the year ended December 31, 2017, 2 motor vehicles were seized and 2 motor vehicles were forfeited to Constable Precinct 1.

Pursuant to CCP §59.03 (c), a peace officer having custody of property must provide to the District Attorney a sworn statement that contains a schedule of the property seized, an acknowledgment that the officer has seized the property, and a list of the officer's reasons for the seizure. In addition, "not later than 72 hours after the seizure, the peace officer shall: (1) place the property under seal; (2) remove the property to a place ordered by the court; or (3) require a law enforcement agency of the state or a political subdivision to take custody of the property and move it to a proper location."

Pursuant to CCP §59.04 (a) & (b), the District Attorney must commence forfeiture proceedings by filing a notice of the seizure and intended forfeiture (petition) with the District Clerk's Office not later than the 30th day after the date of the seizure.

Pursuant to CCP §59.05 (b) & (e), forfeiture proceedings are conducted in accordance with rules and principles governing civil cases. If the court finds that the state has proven by a preponderance of the evidence that all or part of the seized property is subject to forfeiture, the judge shall forfeit the property to the state. Pursuant to CCP § 59.06 (f), a final judgment of forfeiture perfects the state's title to the forfeited property.

### **HIDALGO COUNTY DISTRICT JUDGES**

LUIS M. SINGLETERRY  
JUDGE, 82<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. BETANCOURT  
JUDGE, 448<sup>TH</sup> D.C.

Pursuant to CCP §59.05 (f), the District Clerk is entitled to court costs in forfeitures to the state of an amount greater than \$2,500 as in other civil proceedings.

Pursuant to CCP §59.06 (a), all forfeited property is administered by the District Attorney, acting as the agent of the state, in accordance with accepted accounting practices and with the provisions of any local agreement entered into between the District Attorney and law enforcement agencies (LEAs). If a local agreement has not been executed, the property shall be sold on the 75<sup>th</sup> day after the date of the final judgment of forfeiture at public auction under the direction of the County Sheriff. Proceeds of the sale must be distributed in accordance with CCP §59.06.

Pursuant to CCP §59.06 (b), if a local agreement exists between the District Attorney and the LEA, the District Attorney may transfer the property to the LEA. Furthermore, CCP § 59.06 (c) states, if a local agreement exists between the District Attorney and the LEA, all money, securities, negotiable instruments, stocks or bonds, or things of value, or proceeds from the sale of those items shall be deposited, after the deduction of court costs which the District Clerk is entitled, into one or more of the following funds: (1) a special fund in the county treasury for the benefit of the District Attorney's Office, to be used by the District Attorney solely for the official purposes of his office; or (2) a special fund in the county treasury if distributed to a county LEA, to be used solely for law enforcement purposes, such as salaries and overtime pay for officers, officer training, specialized investigative equipment and supplies, and items used by officers in direct law enforcement duties.

CCP §59.06 (d) states that awarded proceeds may be spent by a law enforcement agency after a detailed budget has been submitted to the commissioners court. A budget was not submitted to Commissioners Court and expenditures were not incurred for the year ended December 31, 2017.

#### **Local Agreement Between District Attorney's Office and Constable Precinct 1**

On October 23, 2015, the Hidalgo County District Attorney and Constable Precinct 1 entered into a local agreement pursuant to CCP §59.06 (b). According to the local agreement, Constable Precinct 1 is responsible for paying all court costs, attorney ad-litem fees, depositions, title searches, title policies, confidential informants, storage costs, and all other related costs in the forfeiture of vehicles and all other personal property.

*Personal Property (Vehicles, laptops, computers, cell phones, weapons, etc...)-* If personal property, including vehicles retained by Constable Precinct 1 are to be sold, net proceeds from the sale of said property, after deduction of costs, are to be divided as follows: 75% to Constable Precinct 1 and 25% to the District Attorney.

If personal property, including vehicles that are retained by the Constable for law enforcement purposes are at any time decommissioned and then sold, net proceeds from the sale of said property, after deduction of costs, are to be divided as follows: 75% to Constable Precinct 1 and 25% to the District Attorney.

All property seized, except for currency, bank accounts, negotiable instruments, and jewelry, shall be kept in the possession of the Constable. The Constable shall account for all seized property in his possession until the property is disposed of by court order. All other personal property, not suitable or desired for use, shall be forfeited to the District Attorney and sold at public auction. The net proceeds of said sale of said property, after deductions of sale expenses, shall be divided as follows: 60% to Constable Precinct 1 and 40% to the District Attorney.

Proceeds from the sale of real, personal, tangible, or intangible property subject to the agreement shall be apportioned within thirty (30) days of said sale.

#### **Constable Precinct 1 Procedures**

The Constable Precinct 1 Office has formal procedures for the accounting and reporting of seizures and forfeitures. Seized funds are counted and confirmed by the seizing deputy and a credible witness; however, pre-numbered official receipts are not used to document the count. Funds are placed in the Constable Precinct 1 vault until deposited. A copy of the bank receipt is submitted to the District Attorney's Office along with the Asset Forfeiture Intake Sheet.

Deputy Constables are required to call Rod Robertson's Towing to tow and store vehicles and/or property pending forfeiture proceedings. Before releasing vehicle(s) and or property to Robertson Towing, Deputy

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#### **HIDALGO COUNTY DISTRICT JUDGES**

Constables conduct a full inspection and inventory of the seized vehicle(s) and/or property. Deputy Constables are required to include photographs with seizure documents.

The following documents must be turned in to the District Attorney's Office before the 30<sup>th</sup> day after the date of the offense:

- Asset Forfeiture Intake Sheet
- Officer Sworn Affidavit
- Vehicle Registration Form
- Preliminary Offense Report
- Detailed Report
- Complete Wrecker Inventory Form
- Intake Sheet Receipt

Upon disposition, if the vehicle and/or property are not forfeited, the owner of the vehicle and/or property will be responsible for any and all fees accrued by Rod Robertson Enterprise, Inc. If the vehicle and/or property are awarded to the Constable, an original judgment from the Hidalgo County District Attorney's Office will be received noting any awarded vehicles and/or property. A second original Judgment should be obtained for purposes of the auction of each vehicle. A log of all seized property is kept by Constable Precinct 1 Office, indicating the status of the property, location, and condition.

#### Agreement for Auctioneer Services

On May 2, 2017, Hidalgo County Commissioners Court approved a one year contract extension with Rod Robertson Enterprise, Inc. for the provisions of auctioneer and storage services. The extension is effective from May 3, 2017 to May 2, 2018. The contract stipulates that with respect to any property seized by any law enforcement agency of Hidalgo County, or any cooperative agency of which Hidalgo County is party, the auctioneer agrees to store such property for Hidalgo County for the period prior to any sale being conducted.

#### Scope and Methodology:

The scope of our audit was limited to a review of all seized currency and personal property for which an agent's affidavit was made available to the County Auditor's Office for review and all forfeited currency and personal property for which a final judgment was rendered and recorded in *Odyssey*, the County's justice information system, for the period of January 1, 2017 through 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 report may not be all-inclusive of areas where improvements could be made.

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

1. Compared Chapter 59 revenue and expenditure reports generated from *alio*, the County's financial accounting system, and the "Purchasing Department/Fixed Asset Division Auction Report" to the Chapter 59 Asset Forfeiture Report to determine if all revenues and expenditures were reported;
2. Generated "Cases filed" and "Cases disposed" index reports for the period of January 1, 2017 to December 31, 2017 from *Odyssey* to determine if all seized, forfeited, and property returned to respondents was reported on the Chapter 59 Asset Forfeiture Report;
3. Verified on *Odyssey* if court costs were paid to the District Clerk for cases that generated auction proceeds greater than \$2,500.00.
4. Selected 2 vehicles that were seized and/or forfeited during the reporting period and not sold for physical identification.
5. Verified with the Hidalgo County Risk Management Department to determine if the 2 vehicles forfeited in prior years and put to use by the Constable were properly insured.
6. Requested to review written policies and procedures for the proper accounting and reporting of seizures and forfeitures. In addition, inquired whether seizures were promptly recorded and controlled by using pre-numbered official receipt forms.

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#### HIDALGO COUNTY DISTRICT JUDGES

**Conclusion:**

Based on the results of our audit, we have determined that generally Chapter 59 seizures, forfeitures, receipts, and expenditures were properly accounted and reported; however, improvements could be made to the system of internal controls for the accounting and reporting of Chapter 59 seizures, forfeitures, receipts, and expenditures as noted below.

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.

1. According to *alio* and the "Purchasing Department/Fixed Asset Division Auction Report", the Constable did not receive any revenue and did not incur any expenditures during the period of review. Revenues and expenditures were not reported on the Chapter 59 Asset Forfeiture Report.
2. A review of the "Cases filed" and "Cases disposed" index reports generated from *Odyssey* for the period of review revealed that there were 2 vehicles seized. In addition, 2 vehicles were forfeited to Constable Precinct 1. All items were properly reported on the Chapter 59 Asset Forfeiture Report.
3. There were court costs due to the District Clerk; however, the vehicles forfeited during the reporting period had not been sold. Court costs will be paid if the vehicles generate auction proceeds greater than \$2,500.00.
4. Both vehicles were physically identified.
5. The 2 vehicles put to use were properly insured.
6. Formal policies and procedures have been developed and implemented by the Constable Precinct 1 Office regarding Chapter 59 seizures and forfeitures; however, the policies and procedures do not include procedures for determining when a forfeited vehicle or property will be put to use. In addition, pre-numbered official receipt forms were not utilized to record and control seizures.

**Recommendation:**

In our opinion, the issues identified during our review could be addressed by developing and implementing formal policies and procedures for determining when a forfeited vehicle or property will be put to use and controlling seizures by using pre-numbered forms. At a minimum, procedures should require Constable Precinct 1 Office to ensure that seizures are recorded and controlled by using pre-numbered forms. The forms should require the signature of the agent counting and witness verifying the seizure. In addition, the respondent's signature, if possible, should be obtained and documented on the receipt form.

Please provide a management response to finding 6 noted in the conclusion section and the recommendation noted above by April 27, 2018. Your prompt response will be greatly appreciated.

If you have any questions or would like to schedule a meeting to discuss the above noted recommendations, please 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,



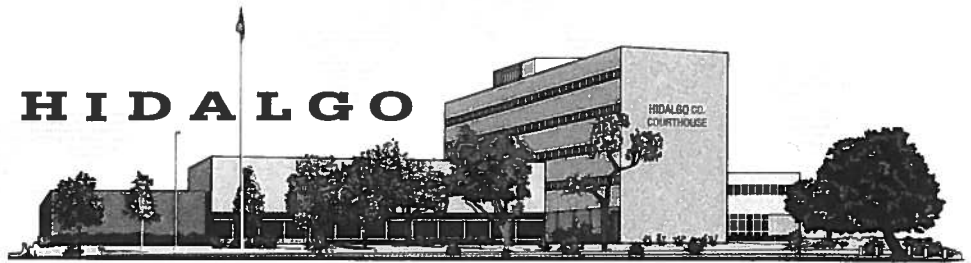
Maria Arcilia Duran, CPA  
County Auditor

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  
Mr. Kent Richardson, Assistant Attorney General

**HIDALGO COUNTY DISTRICT JUDGES**

# COUNTY of HIDALGO

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



EDINBURG, TEXAS 78539

April 16, 2018

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

Re: Chapter 59 Asset Forfeiture Audit Report YE 12-31-17  
Audit No. 2018-07

Dear Constable Cantu:

We have completed an audit of the Chapter 59 Asset Forfeiture Audit Report by Law Enforcement Agency for the year ended December 31, 2017 pursuant to Code of Criminal Procedure §59.06 (g)(1), Local Government Code §115.001, Local Government Code §115.0035, and our annual audit plan. The objective of the audit was to determine if Chapter 59 seizures, forfeitures, receipts, and expenditures were properly accounted and reported.

### **Background:**

Code of Criminal Procedure (CCP) Chapter 59 "Forfeiture of Contraband" provides the Constable with the authority to confiscate, forfeit, and dispose of contraband. Chapter 59 defines "contraband" as property of any nature (including real, personal, tangible, or intangible property) that is used or intended for use in the commission of certain enumerated felonies, Class A and Class B misdemeanors, or gained, acquired, and/or used to facilitate the commission of certain enumerated felonies and misdemeanors.

Local Government Code (LGC) §115.0035(b) provides that "at least once each county fiscal year, or more often if the county auditor desires, the auditor shall, without advance notice, fully examine the accounts of all precinct, county and district officials." LGC §115.0035(a) defines "accounts" as all public funds that are subject to the control of any precinct, county or district official, including the accounts of law enforcement agencies and the attorney for the state composed of money and proceeds of property seized.

For the year ended December 31, 2017, there were no cash seizures or cash forfeitures; however, 1 motor vehicle was seized and 1 motor vehicle was forfeited to Constable Precinct 2.

Pursuant to CCP §59.03 (c), a peace officer having custody of property must provide to the District Attorney a sworn statement that contains a schedule of the property seized, an acknowledgment that the officer has seized the property, and a list of the officer's reasons for the seizure. In addition, "not later than 72 hours after the seizure, the peace officer shall: (1) place the property under seal; (2) remove the property to a place ordered by the court; or (3) require a law enforcement agency of the state or a political subdivision to take custody of the property and move it to a proper location."

Pursuant to CCP §59.04 (a) & (b), the District Attorney must commence forfeiture proceedings by filing a notice of the seizure and intended forfeiture (petition) with the District Clerk's Office not later than the 30th day after the date of the seizure.

Pursuant to CCP §59.05 (b) & (e), forfeiture proceedings are conducted in accordance with rules and principles governing civil cases. If the court finds that the state has proven by a preponderance of the evidence that all or

### **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.

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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.  
PENDING

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

L. KENO VASQUEZ  
JUDGE, 388<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.

part of the seized property is subject to forfeiture, the judge shall forfeit the property to the state. Pursuant to CCP § 59.06 (f), a final judgment of forfeiture perfects the state's title to the forfeited property.

Pursuant to CCP §59.05 (f), the District Clerk is entitled to court costs in forfeitures to the state of an amount greater than \$2,500 as in other civil proceedings.

Pursuant to CCP §59.06 (a), all forfeited property is administered by the District Attorney, acting as the agent of the state, in accordance with accepted accounting practices and with the provisions of any local agreement entered into between the District Attorney and law enforcement agencies (LEAs). If a local agreement has not been executed, the property shall be sold on the 75<sup>th</sup> day after the date of the final judgment of forfeiture at public auction under the direction of the County Sheriff. Proceeds of the sale must be distributed in accordance with CCP §59.06.

Pursuant to CCP §59.06 (b), if a local agreement exists between the District Attorney and the LEA, the District Attorney may transfer the property to the LEA. Furthermore, CCP §59.06 (c) states, if a local agreement exists between the District Attorney and the LEA, all money, securities, negotiable instruments, stocks or bonds, or things of value, or proceeds from the sale of those items shall be deposited, after the deduction of court costs which the District Clerk is entitled, into one or more of the following funds: (1) a special fund in the county treasury for the benefit of the District Attorney's Office, to be used by the District Attorney solely for the official purposes of his office; or (2) a special fund in the county treasury if distributed to a county LEA, to be used solely for law enforcement purposes, such as salaries and overtime pay for officers, officer training, specialized investigative equipment and supplies, and items used by officers in direct law enforcement duties.

CCP§59.06 (d) states that awarded proceeds may be spent by a law enforcement agency after a detailed budget has been submitted to commissioners court. A budget was not submitted to Commissioners Court and expenditures were not incurred for the year ended December 31, 2017.

### **Local Agreement Between District Attorney's Office and Constable Precinct 2**

On June 30, 2015, the Hidalgo County District Attorney and the Constable Precinct 2 entered into a local agreement pursuant to CCP §59.06 (b). According to the agreement, Constable Precinct 2 is responsible for paying all court costs, attorney ad litem fees, depositions, title searches, title policies, confidential informants, storage costs, and all other related costs in the forfeiture of vehicles and all other personal property.

*Personal Property (Vehicles, laptops, computers, cell phones, weapons, etc...)* - If personal property, including vehicles retained by the Constable are to be sold, net proceeds from the sale of said property, after deduction of costs, are to be divided as follows: 75% to Constable Precinct 2 and 25% to the District Attorney.

If personal property, including vehicles that are retained by the Constable for law enforcement purposes are at any time decommissioned and then sold, net proceeds from the sale of said property, after deduction of costs, are to be divided as follows: 75% to Constable Precinct 2 and 25% to the District Attorney.

All property seized, except for currency, bank accounts, negotiable instruments, and jewelry, shall be kept in the possession of the Constable. The Constable shall account for all seized property in his possession until the property is disposed of by court order.

All other personal property, not suitable or desired for use, shall be forfeited to the District Attorney and sold at public auction. The net proceeds of said sale of said property, after deductions of sale expenses, shall be divided as follows: 60% to Constable Precinct 2 and 40% to the District Attorney.

Proceeds from the sale of real, personal, tangible, or intangible property subject to the agreement shall be apportioned within thirty (30) days of said sale.

### **Constable Precinct 2 Procedures**

The Constable Precinct 2 Office has formal procedures for the accounting and reporting of seizures and forfeitures. Deputies requesting to initiate seizure and forfeiture of vehicles, property, and/or currency forward all required documents to the designated Supervisor, Chief Deputy, or Constable for review and approval. Once approved, the deputy submits the file to the District Attorney's Office Civil Forfeiture Division.

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#### **HIDALGO COUNTY DISTRICT JUDGES**

Due to the expenses related to forfeiture proceedings, the following values of the described property types are used as a guideline when considering seizure: vehicles \$5,000, currency \$5,000, and real property \$20,000. Items such as jewelry, household items, electronics, etc, shall be in an aggregate amount value not less than \$3,000 per case.

Motor vehicles seized will be treated as evidence. The vehicles are towed to the Rod Robertson vehicle storage facility. All currency seized is deposited into the designated account set forth by the Hidalgo County District Attorney's Office on the same day of seizure, if possible. In the event this is not possible, the currency is properly sealed and secured in a safe and deposited on the next business day.

The following documents are used by the Constable Precinct 2 Office to document seizures: 1.) a report describing the circumstances of the seizure, 2.) asset forfeiture cover sheet, 3.) offense report, 4.) affidavits and search warrants, 5.) vehicle impound sheet, if applicable, 6.) DMV vehicle registration, 7.) arrest probable cause affidavit, 8.) receipt of property seizure, 9.) bank deposit slip, if applicable, 10.) seizure affidavit, 11.) criminal history of all parties claiming interest in item, 12.) mechanic vehicle review sheet, 13.) NADAR or Kelly Blue Book value, and 14.) photographs of items. The receipt of property seizure is not a pre-numbered form.

#### **Agreement for Auctioneer Services**

On May 2, 2017, the Hidalgo County Commissioners Court approved a one year contract extension with Rod Robertson Enterprise, Inc. for the provisions of auctioneer and storage services. The extension is effective May 3, 2017 to May 2, 2018. The contract stipulates that with respect to any property seized by any law enforcement agency of Hidalgo County, or any cooperative agency of which Hidalgo County is party, the auctioneer agrees to store such property for Hidalgo County for the period prior to any sale being conducted.

#### **Scope and Methodology:**

The scope of our audit was limited to a review of all seized currency and personal property for which an agent's affidavit was made available to the County Auditor's Office for review and all forfeited currency and personal property for which a final judgment was rendered and recorded in *Odyssey*, the County's justice information system, for the period of January 1, 2017 through 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 report may not be all-inclusive of areas where improvements could be made.

In planning and performing our review, we reviewed applicable statutes, policies and procedures, and the applicable interlocal agreements. The following procedures were performed:

1. Compared Chapter 59 revenue and expenditure reports generated from *alio*, the County's financial accounting system, and the "Purchasing Department/Fixed Asset Division Auction Report" to the Chapter 59 Asset Forfeiture Report to determine if all revenues and expenditures were reported;
2. Generated "Cases filed" and "Cases disposed" index reports for the period of January 1, 2017 to December 31, 2017 from *Odyssey* to determine if all seized, forfeited, and property returned to respondents was reported on the Chapter 59 Asset Forfeiture Report;
3. Selected 1 vehicle seized and not forfeited as of December 31, 2017 for physical identification.
4. Verified on *Odyssey* if court costs were paid to the District Clerk for cases that generated auction proceeds greater than \$2,500.00.
5. Reviewed revenue reports generated from *alio* and the "Purchasing Department/Fixed Asset Division Auction Report" to determine if auction proceeds were apportioned within 30 days of said sale pursuant to the local agreement.
6. Requested to review written policies and procedures for the proper accounting and reporting of seizures and forfeitures. In addition, inquired whether seizures were promptly recorded and controlled by using pre-numbered official receipt forms.

#### **Conclusion:**

Based on the results of our audit, we have determined that generally Chapter 59 seizures, forfeitures, receipts, and expenditures were properly accounted and reported; however, improvements could be made to the system of internal controls for the accounting and reporting of Chapter 59 seizures, forfeitures, receipts, and expenditures as noted below.

---

#### **HIDALGO COUNTY DISTRICT JUDGES**

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.

1. All Chapter 59 revenues recorded in *alio* and the "Purchasing Department/Fixed Asset Division Auction Report," were reported on the Chapter 59 Asset Forfeiture Report. According to *alio*, there were no expenditures incurred during the period of review.
2. A review of the "Cases filed" and "Cases disposed" index reports generated from *Odyssey* for the period of review revealed that there was 1 vehicle seized and 1 vehicle forfeited to Constable Precinct 2. All items were properly reported on the Chapter 59 Asset Forfeiture Report.
3. The vehicle was physically located.
4. There were court costs assessed for 1 of the two vehicles sold; however, the vehicle did not generate auction proceeds greater than \$2,500.00. Court costs were not paid to the District Clerk.
5. Auction proceeds totaling \$1,462.50 were generated from the sale of 2 vehicles forfeited to Constable Precinct 2 (1 forfeited in 2016 and 1 forfeited in 2017). Auctions were held in June and September as follows:
  - June auction proceeds were not apportioned to the Constable Precinct 2 forfeiture fund within 30 days of said sale. In addition, the proceeds were distributed 100% to the General Fund undistributed account; however, the auction proceeds were later apportioned correctly pursuant to the local agreement by the Auditor's Office.
  - September auction proceeds were apportioned to the Constable Precinct 2 forfeiture fund within 30 days of said sale. However, the auction proceeds were not disbursed pursuant to the local agreement. The proceeds were disbursed 100% to Constable Precinct 2 instead of 75% to Constable Precinct 2 and 25% to the District Attorney pursuant to the interlocal agreement. The disbursement was corrected by the County Auditor's Office.
6. Formal policies and procedures have been developed and implemented by the Constable Precinct 2 Office regarding Chapter 59 seizures and forfeitures; however, pre-numbered official receipt forms were not utilized to record and control seizures.

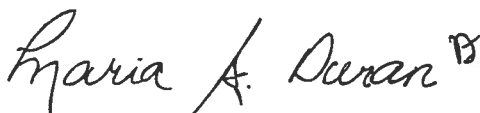
**Recommendation:**

In our opinion, the issues identified during our review could be addressed by developing formal monitoring procedures to ensure that the proceeds from the sale of assets are apportioned within 30 days of said sale, the proceeds are disbursed in accordance with the interlocal agreement, and seizures are recorded and controlled by using a pre-numbered form.

Please provide a management response to findings 5 and 6 and the recommendations noted above by April 27, 2018. Your prompt response will be greatly appreciated.

If you have any questions or would like to schedule a meeting to discuss the above noted recommendations, please 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  
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  
Mr. Kent Richardson, Assistant Attorney General

**HIDALGO COUNTY DISTRICT JUDGES**

# COUNTY HIDALGO

HIDALGO COUNTY AUDITOR'S OFFICE  
Hidalgo County Administration Building  
2808 South Business Highway 281  
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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

April 16, 2018

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

Re: Chapter 59 Asset Forfeiture Audit Report YE 12-31-17  
Audit No. 2018-08

Dear Constable Gallardo:

We have completed an audit of the Chapter 59 Asset Forfeiture Audit Report by Law Enforcement Agency for the year ended December 31, 2017 pursuant to Code of Criminal Procedure §59.06 (g)(1), Local Government Code §115.001, Local Government Code §115.0035, and our annual audit plan. The objective of the audit was to determine if Chapter 59 seizures, forfeitures, receipts, and expenditures were properly accounted and reported.

### **Background:**

Code of Criminal Procedure (CCP) Chapter 59 "Forfeiture of Contraband" provides the Constable with the authority to confiscate, forfeit, and dispose of contraband. Chapter 59 defines "contraband" as property of any nature (including real, personal, tangible, or intangible property) that is used or intended for use in the commission of certain enumerated felonies, Class A and Class B misdemeanors, or gained, acquired, and/or used to facilitate the commission of certain enumerated felonies and misdemeanors.

Local Government Code (LGC) §115.0035(b) provides that "at least once each county fiscal year, or more often if the county auditor desires, the auditor shall, without advance notice, fully examine the accounts of all precinct, county and district officials." LGC §115.0035(a) defines "accounts" as all public funds that are subject to the control of any precinct, county or district official, including the accounts of law enforcement agencies and the attorney for the state composed of money and proceeds of property seized.

For the year ended December 31, 2017, there were no seizures or forfeitures. Furthermore, no property was returned to respondents.

Pursuant to CCP §59.03 (c), a peace officer having custody of property must provide to the District Attorney a sworn statement that contains a schedule of the property seized, an acknowledgment that the officer has seized the property, and a list of the officer's reasons for the seizure. In addition, "not later than 72 hours after the seizure, the peace officer shall: (1) place the property under seal; (2) remove the property to a place ordered by the court; or (3) require a law enforcement agency of the state or a political subdivision to take custody of the property and move it to a proper location."

Pursuant to CCP §59.04 (a) & (b), the District Attorney must commence forfeiture proceedings by filing a notice of the seizure and intended forfeiture (petition) with the District Clerk's Office not later than the 30th day after the date of the seizure.

Pursuant to CCP §59.05 (b) & (e), forfeiture proceedings are conducted in accordance with rules and principles governing civil cases. If the court finds that the state has proven by a preponderance of the evidence that all or part of the seized property is subject to forfeiture, the judge shall forfeit the property to the state. Pursuant to CCP §59.06 (f), a final judgment of forfeiture perfects the state's title to the forfeited property.

Pursuant to CCP §59.05 (f), the District Clerk is entitled to court costs in forfeitures to the state of an amount greater than \$2,500 as in other civil proceedings.

### **HIDALGO COUNTY DISTRICT JUDGES**

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JUDGE, 430<sup>TH</sup> D.C.

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

Pursuant to CCP §59.06 (a), all forfeited property is administered by the District Attorney, acting as the agent of the state, in accordance with accepted accounting practices and with the provisions of any local agreement entered into between the District Attorney and law enforcement agencies (LEAs). If a local agreement has not been executed, the property shall be sold on the 75<sup>th</sup> day after the date of the final judgment of forfeiture at public auction under the direction of the county sheriff. Proceeds of the sale must be distributed in accordance with CCP §59.06.

Pursuant to CCP §59.06 (b), if a local agreement exists between the District Attorney and the LEA, the District Attorney may transfer the property to the LEA. Furthermore, CCP §59.06 (c) states, if a local agreement exists between the District Attorney and the LEA, all money, securities, negotiable instruments, stocks or bonds, or things of value, or proceeds from the sale of those items shall be deposited, after the deduction of court costs which the District Clerk is entitled, into one or more of the following funds: (1) a special fund in the county treasury for the benefit of the District Attorney's Office, to be used by the District Attorney solely for the official purposes of his office; or (2) a special fund in the county treasury if distributed to a county LEA, to be used solely for law enforcement purposes, such as salaries and overtime pay for officers, officer training, specialized investigative equipment and supplies, and items used by officers in direct law enforcement duties.

CCP §59.06 (d) states that awarded proceeds may be spent by a law enforcement agency after a detailed budget has been submitted to commissioners court. The Constable Precinct 3 budget for the year ended December 31, 2017 was \$103,838.68 and expenditures totaled \$70,089.20.

Pursuant to CCP §59.06 (d-3), an expenditure of proceeds received under this chapter is considered to be for a law enforcement purpose if the expenditure is made for an activity of a law enforcement agency that relates to the criminal and civil enforcement of the laws of the State, including an expenditure made for: (1) equipment, including vehicles, computers, firearms, protective body armor, furniture, software, uniforms, and maintenance equipment; (2) supplies, including office supplies, mobile phone and data account fees for employees, and internet services; (3) investigative and training-related travel expenses, including payment for hotel rooms, airfare, meals, rental of and fuel for a motor vehicle, and parking; (4) conferences and training expenses, including fees and materials; (5) investigative costs, including payments to informants and lab expenses; (6) crime prevention and treatment programs; (7) facility costs, including building purchases, lease payments, remodeling and renovating, maintenance, and utilities; (8) witness-related costs, including travel and security; and (9) audit costs and fees, including audit preparation and professional fees.

### **Local Agreement Between District Attorney's Office and Constable Precinct 3**

On June 2, 2015, the Hidalgo County District Attorney and the Constable Precinct 3 entered into a local agreement pursuant to CCP §59.06 (b). According to the agreement, Constable Precinct 3 is responsible for paying all court costs, attorney ad-litem fees, depositions, title searches, title policies, confidential informants, storage costs, and all other related costs in the forfeiture of vehicles and all other personal property.

*Personal Property (Vehicles, laptops, computers, cell phones, weapons, etc...)*- If personal property, including vehicles retained by the Constable are to be sold, net proceeds from the sale of said property, after deduction of costs, are to be divided as follows: 75% to Constable Precinct 3 and 25% to the District Attorney.

If personal property, including vehicles that are retained by the Constable for law enforcement purposes are at any time decommissioned and then sold, net proceeds from the sale of said property, after deduction of costs, are to be divided as follows: 75% to Constable Precinct 3 and 25% to the District Attorney.

All property seized, except for currency, bank accounts, negotiable instruments, and jewelry, shall be kept in the possession of the Constable. The Constable shall account for all seized property in his possession until the property is disposed of by court order.

All other personal property, not suitable or desired for use, shall be forfeited to the District Attorney and sold at public auction. The net proceeds of said sale of said property, after deductions of sale expenses, shall be divided as follows: 60% to Constable Precinct 3 and 40% to the District Attorney.

Proceeds from the sale of real, personal, tangible, or intangible property subject to the agreement shall be apportioned within thirty (30) days of said sale.

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#### HIDALGO COUNTY DISTRICT JUDGES

### **Constable Precinct 3 Procedures**

The Constable Precinct 3 Office has not implemented formal procedures for the seizure and forfeiture of currency and property.

### **Agreement for Auctioneer Services**

On May 2, 2017, Hidalgo County Commissioners Court approved a one year contract extension with Rod Robertson Enterprise, Inc. for the provision of auctioneer and storage services. The extension is effective May 3, 2017 to May 2, 2018. The contract stipulates that with respect to any property seized by any law enforcement agency of Hidalgo County, or any cooperative agency of which Hidalgo County is party, the auctioneer agrees to store such property for Hidalgo County for the period prior to any sale being conducted.

### **Scope and Methodology:**

The scope of our audit was limited to a review of all seized currency and personal property for which an agent's affidavit was made available to the County Auditor's Office for review and all forfeited currency and personal property for which a final judgment was rendered and recorded in *Odyssey*, the County's justice information system, for the period of January 1, 2017 through 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 report may not be all-inclusive of areas where improvements could be made.

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

1. Compared Chapter 59 revenue and expenditure reports generated from *alio*, the County's financial accounting system, and the "Purchasing Department/Fixed Asset Division Auction Report" to the Chapter 59 Asset Forfeiture Report to determine if all revenues and expenditures were reported;
2. Generated "Cases filed" and "Cases disposed" index reports for the period of January 1, 2017 to December 31, 2017 from *Odyssey* to determine if all seized, forfeited, and property returned to respondents was reported on the Chapter 59 Asset Forfeiture Report;
3. Reviewed expenditures from the Constable Precinct 3 Chapter 59 Forfeiture Fund to determine if expenses were for law enforcement purposes pursuant to CCP §59.06 (c);
4. Reviewed revenue reports generated from *alio* and the "Purchasing Department/Fixed Asset Division Auction Report" to determine if auction proceeds, if any, were apportioned within 30 days of said sale pursuant to the local agreement.
5. Requested to review written policies and procedures for the proper accounting and reporting of seizures and forfeitures. In addition, inquired whether seizures were promptly recorded and controlled by using pre-numbered official receipt forms.

### **Conclusion:**

Based on the results of our audit, we have determined that generally Chapter 59 seizures, forfeitures, receipts, and expenditures were properly accounted and reported; however, improvements could be made to the system of internal controls for the accounting and reporting of Chapter 59 seizures, forfeitures, receipts, and expenditures as noted below.

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.

1. All Chapter 59 revenues and expenditures recorded in *alio* and the "Purchasing Department/Fixed Asset Division Auction Report," were properly reported on the Chapter 59 Asset Forfeiture Report.
2. A review of the "Cases filed" and "Cases disposed" index reports generated from *Odyssey* revealed that there were no seizures or forfeitures during the period in review.
3. All expenditures from Constable Precinct 3 Chapter 59 Forfeiture Fund were incurred for law enforcement purposes pursuant to CCP §59.06 (c).
4. There were no auction proceeds generated during the period.

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#### **HIDALGO COUNTY DISTRICT JUDGES**

The Honorable Lazaro Gallardo

April 16, 2018

Page 4 of 4

5. Formal policies and procedures have not been developed and implemented by the Constable Precinct 3 Office regarding Chapter 59 seizures, forfeitures, receipts, and expenditures. In addition, pre-numbered official receipt forms were not utilized to record and control seizures.

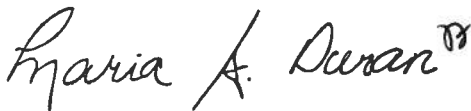
**Recommendation:**

Management should develop and implement formal policies and procedures for the proper accounting and reporting of Chapter 59 seizures, forfeitures, receipts, and expenditures. In addition, management should ensure that seizures are recorded and controlled by using pre-numbered forms. The forms should require the signature of the agent counting and witness verifying the seizure. In addition, the respondent's signature, if possible, should be obtained and documented on the receipt form.

Please provide a management response to finding 6 noted in the conclusion section of the report and the recommendation noted above by April 27, 2018. Your prompt response will be greatly appreciated.

If you have any questions or would like to schedule a meeting to discuss the above noted recommendations, please 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  
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  
Mr. Kent Richardson, Assistant Attorney General

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**HIDALGO COUNTY DISTRICT JUDGES**

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# COUNTY of HIDALGO

**HIDALGO COUNTY AUDITOR'S OFFICE**  
Hidalgo County Administration Building  
2808 South Business Highway 281  
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EDINBURG, TEXAS 78539

April 16, 2018

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

Re: Chapter 59 Asset Forfeiture Audit Report YE 12-31-17  
Audit No. 2018-09

Dear Constable Gaitan:

We have completed an audit of the Chapter 59 Asset Forfeiture Audit Report by Law Enforcement Agency for the Year Ended December 31, 2017 pursuant to Code of Criminal Procedure §59.06 (g)(1), Local Government Code §115.001, Local Government Code §115.0035, and our annual audit plan. The objective of the audit was to determine if Chapter 59 seizures, forfeitures, receipts, and expenditures were properly accounted and reported.

### **Background:**

Code of Criminal Procedure (CCP) Chapter 59 "Forfeiture of Contraband" provides the Constable with the authority to confiscate, forfeit, and dispose of contraband. Chapter 59 defines "contraband" as property of any nature (including real, personal, tangible, or intangible property) that is used or intended for use in the commission of certain enumerated felonies, Class A and Class B misdemeanors, or gained, acquired, and/or used to facilitate the commission of certain enumerated felonies and misdemeanors.

Local Government Code (LGC) §115.0035(b) provides that "at least once each county fiscal year, or more often if the county auditor desires, the auditor shall, without advance notice, fully examine the accounts of all precinct, county and district officials." LGC §115.0035(a) defines "accounts" as all public funds that are subject to the control of any precinct, county or district official, including the accounts of law enforcement agencies and the attorney for the state composed of money and proceeds of property seized.

For the year ended December 31, 2017, Constable Precinct 4 did not have any cash seizures; however 26 motor vehicles were seized. In addition, cash totaling \$2,396.40, and 56 motor vehicles were forfeited to the Constable. In addition, 6 vehicles were returned to respondents and 1 vehicle was put to use during the period of review.

Pursuant to CCP §59.03 (c), a peace officer having custody of property must provide to the District Attorney a sworn statement that contains a schedule of the property seized, an acknowledgment that the officer has seized the property, and a list of the officer's reasons for the seizure. In addition, "not later than 72 hours after the seizure, the peace officer shall: (1) place the property under seal; (2) remove the property to a place ordered by the court; or (3) require a law enforcement agency of the state or a political subdivision to take custody of the property and move it to a proper location."

Pursuant to CCP §59.04 (a) & (b), the District Attorney must commence forfeiture proceedings by filing a notice of the seizure and intended forfeiture (petition) with the District Clerk's Office not later than the 30th day after the date of the seizure.

### **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.

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

Pursuant to CCP §59.05 (b) & (e), forfeiture proceedings are conducted in accordance with rules and principles governing civil cases. If the court finds that the state has proven by a preponderance of the evidence that all or part of the seized property is subject to forfeiture, the judge shall forfeit the property to the state. Pursuant to CCP §59.06 (f), a final judgment of forfeiture perfects the state's title to the forfeited property.

Pursuant to CCP §59.05 (f), the District Clerk is entitled to court costs in forfeitures to the state of an amount greater than \$2,500 as in other civil proceedings.

Pursuant to CCP §59.06 (a), all forfeited property is administered by the District Attorney, acting as the agent of the state, in accordance with accepted accounting practices and with the provisions of any local agreement entered into between the District Attorney and law enforcement agencies (LEAs). If a local agreement has not been executed, the property shall be sold on the 75<sup>th</sup> day after the date of the final judgment of forfeiture at public auction under the direction of the county sheriff. Proceeds of the sale must be distributed in accordance with CCP §59.06.

Pursuant to CCP §59.06 (b), if a local agreement exists between the District Attorney and the LEA, the District Attorney may transfer the property to the LEA. Furthermore, CCP § 59.06 (c) states, if a local agreement exists between the District Attorney and the LEA, all money, securities, negotiable instruments, stocks or bonds, or things of value, or proceeds from the sale of those items shall be deposited, after the deduction of court costs which the District Clerk is entitled, into one or more of the following funds: (1) a special fund in the county treasury for the benefit of the District Attorney's Office, to be used by the District Attorney solely for the official purposes of his office; or (2) a special fund in the county treasury if distributed to a county LEA, to be used solely for law enforcement purposes, such as salaries and overtime pay for officers, officer training, specialized investigative equipment and supplies, and items used by officers in direct law enforcement duties.

CCP §59.06 (d) states that awarded proceeds may be spent by a law enforcement agency after a detailed budget has been submitted to commissioners court. The Constable Precinct 4 Chapter 59 budget for the year ended December 31, 2017 was \$38,155.85 and expenditures totaled \$34,015.46.

Pursuant to CCP §59.06 (d-3), an expenditure of proceeds received under this chapter is considered to be for a law enforcement purpose if the expenditure is made for an activity of a law enforcement agency that relates to the criminal and civil enforcement of the laws of the State, including an expenditure made for: (1) equipment, including vehicles, computers, firearms, protective body armor, furniture, software, uniforms, and maintenance equipment; (2) supplies, including office supplies, mobile phone and data account fees for employees, and internet services; (3) investigative and training-related travel expenses, including payment for hotel rooms, airfare, meals, rental of and fuel for a motor vehicle, and parking; (4) conferences and training expenses, including fees and materials; (5) investigative costs, including payments to informants and lab expenses; (6) crime prevention and treatment programs; (7) facility costs, including building purchases, lease payments, remodeling and renovating, maintenance, and utilities; (8) witness-related costs, including travel and security; and (9) audit costs and fees, including audit preparation and professional fees.

#### **Local Agreement Between District Attorney's Office and Constable Precinct 4**

On May 20, 2015, the Hidalgo County District Attorney and the Constable Precinct 4 entered into a local agreement pursuant to CCP §59.06 (b). According to the agreement, Constable Precinct 4 is responsible for paying all court costs, attorney ad litem fees, depositions, title searches, title policies, confidential informants, storage costs, and all other related costs in the forfeiture of vehicles and all other personal property.

*Personal Property (Vehicles, laptops, computers, cell phones, weapons, etc...)-* If personal property, including vehicles retained by Constable Precinct 4 are to be sold, net proceeds from the sale of said property, after deduction of costs, is to be divided as follows: 75% to Constable Precinct 4 and 25% to the District Attorney.

If personal property, including vehicles that are retained by Constable Precinct 4 for law enforcement purposes are at any time decommissioned and then sold, net proceeds from the sale of said property, after deduction of costs above described, is to be divided as follows: 75% to Constable Precinct 4 and 25% to the District Attorney.

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#### **HIDALGO COUNTY DISTRICT JUDGES**

All property seized, except for currency, bank accounts, negotiable instruments, and jewelry, shall be kept in the possession of the Constable. The Constable shall account for all seized property in his possession until the property is disposed of by court order.

All other personal property, not suitable or desired for use, shall be forfeited to the District Attorney and sold at public auction. The net proceeds of said sale of said property, after deductions of sale expenses, shall be divided as follows: 60% to Constable Precinct 4 and 40% to the District Attorney.

Proceeds from the sale of real, personal, tangible, or intangible property subject to the agreement shall be apportioned within thirty (30) days of said sale.

#### **Constable Precinct 4 Procedures**

The Constable Precinct 4 Office has formal procedures for the seizure and forfeiture of personal property; however, formal policies and procedures to provide direction and reference to officers seizing cash have not been established.

Deputy Constables are required to call Robertson's Towing to tow and store vehicles and/or property pending forfeiture proceedings. Before releasing vehicle(s) and or property to Robertson's Towing, Deputy Constables conduct a full inspection and inventory of the seized vehicle(s) and/or property. Deputy Constables are required to include photographs with seizure documents.

The following documents must be turned in to the District Attorney's Office before the 30 day after the date of the offense: Asset Forfeiture Intake Sheet; Officer Sworn Affidavit; Vehicle Registration Form; Preliminary Offense Report; Detailed Report; Complete Wrecker Inventory Form; and Intake Sheet Receipt.

A log of all seized property is kept by the Constable Precinct 4 Office. The Log will indicate the status of the property, location and condition.

If the Constable puts a forfeited vehicle to use by the agency, an application for certificate of title, along with a copy of the final judgment, to the Motor Vehicle Department for the forfeited vehicle(s). Upon receipt of the certificate of title, the Constable maintains a copy of the title and submits the original title to the Purchasing Department's Fixed Asset Division and requests an asset tag. Insurance coverage is also requested for all vehicles placed in use for law enforcement purposes from the Hidalgo County Safety Division by preparing and submitting an "Insurance Change-Vehicles" form. Once the vehicle is insured, the Safety Division submits proof of insurance to the Purchasing Department.

#### **Agreement for Auctioneer Services**

On May 2, 2017, Hidalgo County Commissioners Court approved a one year contract extension with Rod Robertson Enterprise, Inc. for the provision of auctioneer and storage services. The extension is effective from May 3, 2017 to May 2, 2018. The contract stipulates that with respect to any property seized by any law enforcement agency of Hidalgo County, or any cooperative agency of which Hidalgo County is party, the auctioneer agrees to store such property for Hidalgo County for the period prior to any sale being conducted.

#### **Scope and Methodology:**

The scope of our audit was limited to a review of all seized currency and personal property for which an agent's affidavit was made available to the County Auditor's Office for review and all forfeited currency and personal property for which a final judgment was rendered and recorded in *Odyssey*, the County's justice information system, for the period of January 1, 2017 through 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 report may not be all-inclusive of areas where improvements could be made.

In planning and performing our review, we reviewed applicable statutes, policies and procedures, and the applicable local agreement. The following procedures were performed:

1. Compared Chapter 59 revenue and expenditure reports generated from *alio*, the County's financial accounting system, and the "Purchasing Department/Fixed Asset Division Auction Report," to the

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#### **HIDALGO COUNTY DISTRICT JUDGES**

- Chapter 59 Asset Forfeiture Report to determine if all Chapter 59 revenues and expenditures were reported;
2. Generated “Cases filed” and “Cases disposed” index reports for the period of January 1, 2017 to December 31, 2017 from *Odyssey* to determine if all seized, forfeited, and property returned to respondents was reported on the Chapter 59 Asset Forfeiture Report;
  3. Reviewed expenditures from the Constable Precinct 4 Chapter 59 Forfeiture Fund to determine if expenditures were incurred for law enforcement purposes pursuant to CCP §59.06 (c);
  4. Selected 23 vehicles seized and/or forfeited and not sold as of December 31, 2017 for physical identification.
  5. Reviewed revenue reports generated from *alio* and the “Purchasing Department/Fixed Asset Division Auction Report” to determine if auction proceeds were disbursed to Constable Precinct 4 and the District Attorney’s Office and apportioned to the Constable Precinct 4 Chapter 59 Forfeiture Fund within 30 days of said sale pursuant to the local agreement.
  6. Verified on *Odyssey* if court costs were paid to the District Clerk for forfeitures to the state of an amount greater than \$2,500.00.
  7. Requested to review written policies and procedures for the proper accounting and reporting of seizures and forfeitures. In addition, inquired whether seizures were promptly recorded and controlled by using pre-numbered official receipt forms.

**Conclusion:**

Based on the results of our audit, we have determined that generally Chapter 59 seizures, forfeitures, receipts, and expenditures were properly accounted and reported; however, improvements could be made to the system of internal controls for the accounting and reporting of Chapter 59 seizures, forfeitures, receipts, and expenditures as noted below:

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.

1. All Chapter 59 revenues and expenditures recorded in *alio* and the “Purchasing Department/Fixed Asset Division Auction Reports,” were reported on the Chapter 59 Asset Forfeiture Report.
2. A review of the “Cases filed” and “Cases disposed” index reports generated from *Odyssey* for the period of review revealed that there were 26 vehicles seized, 56 vehicles forfeited, and 6 vehicles returned to respondents. All items were properly reported on the Chapter 59 Asset Forfeiture Report.
3. All expenditures from the Constable Precinct 4 Chapter 59 Forfeiture Fund were incurred for law enforcement purposes pursuant to CCP §59.06 (c).
4. All 23 vehicles selected were physically identified.
5. Auction proceeds totaling \$69,232.25 were generated from the sale of 60 vehicles forfeited to Constable Precinct 4 (42 forfeited during the period of review and 18 forfeited in prior years). Auctions were held in March, June, September, and December as follows:
  - March, September, and December auction proceeds were apportioned to the Constable Precinct 4 Chapter 59 Forfeiture Fund within 30 days of said sale; however, the proceeds were not distributed pursuant to the local agreement. The proceeds were distributed 100% to Constable Precinct 4 instead of 75% to Constable Precinct 4 and 25% to the District Attorney. The distribution percentages were corrected by the Auditor’s Office.
  - June auction proceeds were not apportioned to the Constable Precinct 4 Chapter 59 Forfeiture Fund within 30 days of said sale. Furthermore, the proceeds were distributed 100% to the General Fund Undistributed account; however the auction proceeds were later apportioned correctly pursuant to the local agreement by the Auditor’s Office.
6. There were 58 cases related to 60 vehicles sold during the period in review. 11 vehicles for 11 cases sold for more than \$2,500. The court costs were not paid to the District Clerk. According to staff, the court costs will be paid in 2018.
7. Formal policies and procedures have been developed and implemented by the Constable Precinct 4 Office regarding Chapter 59 seizures and forfeitures of personal property; however, formal policies and

**HIDALGO COUNTY DISTRICT JUDGES**

procedures to provide direction and reference to officers seizing cash have not been established. According to the Constable Precinct 4 Office, cash has not been seized by their office. In addition, pre-numbered official receipt forms were not utilized to record and control seizures.

**Recommendations:**

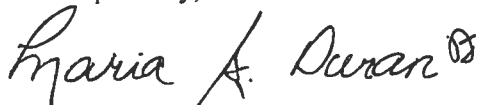
In our opinion, the issues identified during our review could be addressed by:

1. Coordinating with the Purchasing Department to ensure that the proceeds from the sale of assets are apportioned to the Constable Precinct 4 Chapter 59 Forfeiture Fund within 30 days of sale and disbursed in accordance with the local agreement.
2. Ensuring that court costs are paid to the District Clerk for forfeitures to the state of an amount greater than \$2,500.00.
3. Developing and implementing formal monitoring procedures to provide direction and reference to officers seizing cash. In addition, ensure that seizures are recorded and controlled by using pre-numbered forms. The forms should require the signature of the agent counting and witness verifying the seizure. In addition, the respondent's signature, if possible, should be obtained and documented on the receipt form.

Please provide management responses to finding 5 through 7 noted in the conclusion section and the recommendations noted above by April 27, 2018. Your prompt response will be greatly appreciated.

If you have any questions or would like to schedule a meeting to discuss the above noted recommendations, please call Reynaldo Cantu III, Compliance Audit Supervisor, at ext.4654, Letty Chavez, Director of Audit Division, at ext. 4651, 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  
The Honorable Laura Hinojosa, Hidalgo County District Clerk  
Mr. Valde Guerra, County Executive Officer  
Mr. Kent Richardson, Assistant Attorney General

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**HIDALGO COUNTY DISTRICT JUDGES**

# COUNTY of HIDALGO

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



EDINBURG, TEXAS 78539

April 25, 2018

Rolando Garza, Chief Appraiser  
Hidalgo County Appraisal District  
4405 S. Professional Dr.  
Edinburg, Texas 78540-0208

Ref: South Texas Electric Cooperative, Inc. 2018 Tax Abatement  
Report No. 2018-41

Dear Mr. Garza:

We completed a limited scope review of the tax abatement agreement between Hidalgo County and South Texas Electric Cooperative, Inc. The objective of the review was to determine whether South Texas Electric Cooperative, Inc. qualifies for a tax abatement for the 2018 tax year.

### Scope and Methodology

The scope of our review was limited to a review of the tax abatement agreement between Hidalgo County and South Texas Electric Cooperative, Inc., Hidalgo County Tax Abatement Guidelines, correspondence received from South Texas Electric Cooperative, Inc. Representative, and compliance verification letter from South Texas Electric Cooperative, Inc. regarding compliance with terms of the tax abatement agreement.

### Conclusion:

Based on the results of our review, we determined that South Texas Electric Cooperative, Inc. qualifies for 80% tax abatement for the 2018 tax year based on the \$210,076,550.44 capital cost of improvements.

If you have any questions, please call Reynaldo Cantu III, Compliance Audit Supervisor, at 318-2511 ext. 4654, Letty Chavez, Director of Audit Division, ext. 4651, Linda Fong, First Assistant Auditor, at ext. 4668, or me at ext. 4645.

Respectfully,

A handwritten signature in black ink that reads "Maria A. Duran" with a small flourish at the end.

Maria Arcilia Duran, CPA  
Hidalgo County Auditor

Cc: The Honorable Ramon Garcia, Hidalgo County Judge  
Ms. Blanca Perez, Supervisor-Property Records, Hidalgo County Appraisal District  
Mr. Mike Kezar, General Manager, South Texas Electric Cooperative

### HIDALGO COUNTY DISTRICT JUDGES

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

# COUNTY *of* HIDALGO



EDINBURG, TEXAS 78539

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April 30, 2018

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

Re: Cash Count Report No. 2018-38

Dear Ms. Garcia:

We conducted a surprise cash count of the cash held at the County Treasurer's Office on March 29, 2018 pursuant to Local Government Code §115.003 and §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 conducted a follow-up review of the internal control weaknesses identified in the cash count conducted on December 19, 2017. Our review was not designed nor intended to be a detailed study of every relevant control system, procedure, or transaction. Accordingly, the opportunities for improvement presented in this report may not be all-inclusive of areas where improvements could be made.

**Conclusion:**

Cash on hand at the time of the cash count totaled \$1,223,517.71. Based on the results of our review, we have concluded that total cash on hand reconciled to the total receipts issued up to the time of the cash count and the approved change fund of \$50.00; however, 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:**

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, a notice will be posted once the approval is obtained from the County Treasurer.

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.

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**HIDALGO COUNTY DISTRICT JUDGES**

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JUDGE, 448<sup>TH</sup> D.C.

**Observation No. 2:**

We noted that the storage room used to safeguard unissued checks and employee payroll files is not limited to the employee responsible for maintaining custody of the unissued checks and employee payroll files. All County Treasurer employees have access to the storage room during working hours. At the end of the day, the storage room is locked by the Financial Data Specialist. According to the Chief Deputy, the County Treasurer's Office is working on purchasing a badge security lock for the storage room.

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

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

**Recommendation:**

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

**Observation No. 3:**

We noted 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; however, the Chief Deputy will be meeting with the Accountant II to review and revise their duties and responsibilities.

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.

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**HIDALGO COUNTY DISTRICT JUDGES**

**Observation No. 4:**

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 computer and access to the EJuror system software is limited to printing checks. According to the Chief Deputy, only one username and password was granted to the County Treasurer's Office. A request for a new username and password has been submitted to the District Clerk's Office but a response has not been provided.

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

**Recommendation:**

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

**Observation No. 5:**

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*. According to staff, they have forwarded the issue to *alio*, and have not received a response. In addition, modifications are made without voiding the receipt; however, staff was informed that supervisory approval is required when making any changes to receipts that have been issued.

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

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

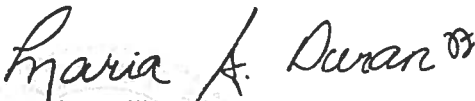
**Recommendation:**

Management should ensure that access to modify receipts is removed from the individuals who have cashiering responsibilities. 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 provide written management responses to the observations noted above by May 11, 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 Corina Martinez, Internal Auditor I, at (956) 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  
County Auditor

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

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**HIDALGO COUNTY DISTRICT JUDGES**