

# 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

June 5, 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 115.0035 (c), we are submitting for your review the following monthly letters:

Department	Description
The Hon. Pablo Villarreal, Jr., RTA Hidalgo County Tax Assessor/Collector	Hidalgo County Tax Collected Reports for January 2018 through March 2018
Mr. Homero Garza, Fire Marshal	Monthly Fees Reports for February 2018 and March 2018
Mr. Eduardo Olivarez, Chief Administrator Officer Hidalgo County Health and Human Services Department	Environmental Health Division Monthly Fees Reports for February 2018 and March 2018
Ms. Angie Chapa, Law Librarian	Monthly Fees Reports for February 2018 and March 2018
The Hon. Eduardo Cantu, Commissioner Precinct No. 2	Monthly Fees Reports for February 2018 and March 2018
The Hon. Joe M. Flores, Commissioner Precinct No. 3	Monthly Fees Reports for February 2018 and March 2018
The Hon. Celestino Avila Jr. Constable Precinct No. 1	Monthly Fees Report for March 2018
The Hon. Martin Cantu, Constable Precinct No. 2	Monthly Fees Report for March 2018
The Hon. Lazaro Gallardo Jr, Constable Precinct No. 3	Monthly Fees Report for March 2018
The Hon. Atanacio Gaitan, Constable Precinct No. 4	Monthly Fees Reports for February 2018 and March 2018
The Hon. Daniel Marichalar, Constable Precinct No. 5	Monthly Fees Reports for February 2018 and March 2018
Ms. Yvonne Ramon, Elections Administrator	Monthly Fees Report for March 2018
The Hon. Laura Hinojosa, Hidalgo County District Clerk	Monthly Fees Report for April 2018
The Hon. Gilberto Saenz, Justice of the Peace Pct. 1 Pl. 1	Monthly Fines and Fees Report for April 2018
The Hon. Jesus E. Morales, Justice of the Peace Pct. 1 Pl. 2	Monthly Fines and Fees Report for April 2018
The Hon. Bobby Contreras, Justice of the Peace Pct. 2 Pl. 1	Monthly Fines and Fees Report for April 2018
The Hon. Luis Garza, Justice of the Peace Pct. 3 Pl. 1	Monthly Fines and Fees Report for April 2018
The Hon. J.E. "Eddie" Guerra, Hidalgo County Sheriff	Jail Commissary Audit No. 2018-01
The Hon. Norma G. Garcia, Hidalgo County Treasurer	2018 Approved Salary Schedule Audit No. 2018-02
Mr. Sergio Cruz, Budget Officer	2018 Approved Salary Schedule Audit No. 2018-02
The Hon. Pablo Villarreal, Jr., RTA Hidalgo County Tax Assessor/Collector	City of Edinburg TIRZ No. 3 Report No. 2018-28
Richard Hinojosa, City Manager	City of Edinburg TIRZ No. 3 Report No. 2018-28
The Hon. Pablo Villarreal, Jr., RTA Hidalgo County Tax Assessor/Collector	March 2018 Delinquent Tax Attorney Payment Request Report No. 2018-43

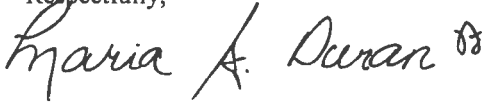
**HIDALGO COUNTY DISTRICT JUDGES**

LUIS M. SINGLETERRY JUDGE, 92<sup>ND</sup> D.C.    RODOLFO DELGADO JUDGE, 93<sup>RD</sup> D.C.    J. R. "BOBBY" FLORES JUDGE, 139<sup>TH</sup> D.C.    ROSE GUERRA REYNA JUDGE, 206<sup>TH</sup> D.C.    JUAN R. PARTIDA JUDGE, 275<sup>TH</sup> D.C.    MARIO E. RAMIREZ, JR. JUDGE, 332<sup>ND</sup> D.C.    NOE GONZALEZ JUDGE, 370<sup>TH</sup> D.C.    LETICIA LOPEZ JUDGE, 389<sup>TH</sup> D.C.    L. KENO VASQUEZ JUDGE, 398<sup>TH</sup> D.C.    ISRAEL RAMON, JR. JUDGE, 430<sup>TH</sup> D.C.    RENEE R. BETANCOURT JUDGE, 449<sup>TH</sup> D.C.

The Hon. Pablo Villarreal, Jr., RTA  
Hidalgo County Tax Assessor/Collector

San Juan Tax Office Cash Count Report No. 2018-543

Respectfully,



Maria Arcilia Duran, CPA  
Hidalgo County Auditor

Attachments



**HIDALGO COUNTY DISTRICT JUDGES**

LUIS M. SINGLETERRY  
JUDGE, 82<sup>ND</sup> D.C.

RODOLFO DELGADO  
JUDGE, 83<sup>RD</sup> D.C.

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

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

JUAN R. PARTIDA  
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JUDGE, 430<sup>TH</sup> D.C.

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

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EDINBURG, TEXAS 78539

May 16, 2018

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

Re: Hidalgo County Tax Collected Reports for January 2018 through March 2018

Dear Mr. Villarreal:

We conducted a limited scope review of the *Hidalgo County Tax Collected Reports* and supporting documentation for the County of Hidalgo (GHD), Road District No. 2 (RD2), Road District No. 5 (RD5), Road District No. 15 (RD15), and State District (TEX) taxing entities for the months of January 2018 through March 2018 pursuant to Local Government Code §115.002 (a) and (b) and Local Government Code §115.901.

The objective of the review was to determine if taxes, penalties, interest, and fees collected were properly accounted and reported. The purpose of this report is to furnish management independent, objective analyses, recommendations, and information concerning the area reviewed. The report should serve as a tool to help management discern and implement specific improvements.

### Scope:

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

### Methodology:

In conducting our review, the following procedures were performed:

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

### HIDALGO COUNTY DISTRICT JUDGES

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

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

**Conclusion:**

Total collections for the months of January 2018 through March 2018 as reported on the *Hidalgo County Tax Collected Reports* for the County of Hidalgo (GHD), Road District No. 2 (RD2), Road District No. 5 (RD5), Road District No. 15 (RD15), and State District (TEX) taxing entities were \$92,480,242.98, \$15,677,057.96, and \$8,164,227.29, respectively. Based on the results of our review, we concluded that taxes, penalties, interest, and fees collected were generally properly accounted and reported; however, the system of internal controls for the accounting of collections requires improvement as noted in the following observations.

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

**Observation No. 1:**

We noted that total deposits did not agree to the amount collected per the *Deposit Status Report - All Locations* report, as follows:

- Deposits were short a total of \$3,991.92.
  - Net shortages totaling \$478.55 (January 2018); \$2,210.79 (February 2018); and \$1,302.58 (March 2018) were replenished with funds in the Cashier Over/Short balance sheet account. Some of the significant shortages are as follows:
    - In February there was a check shortage in the amount of \$1,040.39 that occurred at the Edinburg Substation ;
    - In February there was a cash shortage of \$1,000 that occurred at the Weslaco Substation; and
    - In March there was a cash shortage of \$1,209.78 that occurred at the Edinburg Substation. Most of the shortage pertained to one cashier that was short \$999.92.

The County Auditor's Office was not notified of any of the shortages. According to staff, they were not able to contact the County Auditor's Office since they were inundated with work.

- Deposits were over a total of \$10,567.86.
  - Net overages totaling \$306.81 (January 2018); \$60.79 (February 2018); and \$10,200.26 (March 2018) were placed in the Cashier Over/Short balance sheet account. Some of the significant overages are as follows:
    - In March there was a check overage in the amount of \$8,389.78 and a cash overage in the amount of \$678.91 that occurred at the Edinburg Substation. One cashier was over \$499.59.
    - In March there was a cash overage in the amount of \$1,000.00 that occurred at the Weslaco Substation.

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

An explanation for the shortages and overages was requested from the Tax Office; however, a response was not received.

The County Auditor's Office requires cash receipts be deposited intact on a daily basis. In addition, overages should be remitted to the County Treasurer's Office as miscellaneous revenue. If a shortage occurs of \$100.00 or more and criminal conduct is suspected, regardless of the amount, the shortage must be immediately reported to the County Auditor's Office and the Sheriff's Office. Shortages should be replenished or a request for indemnification be made to

**HIDALGO COUNTY DISTRICT JUDGES**

Commissioners Court pursuant to Local Government Code §157.903. Local Government Code §157.903 authorizes Commissioners Court to indemnify an elected or appointed County officer against personal liability for the loss of County funds, if the loss was not the result of the officer's negligence or criminal action. Failure to implement internal controls may be considered negligence. Supervisors must monitor all overages and shortages to determine if there is a pattern meriting further investigation, modification of collection procedures, retraining of personnel, or disciplinary action.

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

**Recommendation:**

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

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

In addition, management should conduct further research to determine the reason for the large shortage and overage.

**Observation No. 2:**

We noted that 20 days of collections were transferred to the County Treasurer's Office 6 to 11 business days after the day the money was received.

Pursuant to Local Government Code §113.022, "A county officer or other person who receives money shall deposit the money with the county treasurer on or before the next regular business day after the date on which the money is received. If this deadline cannot be met, the officer or person must deposit the money, without exception, on or before the fifth business day after the day on which the money is received."

Failure to ensure collections are transferred and recorded in accordance with Local Government Code §113.022 will cause revenues to not be recognized in a timely manner and may affect revenue projections.

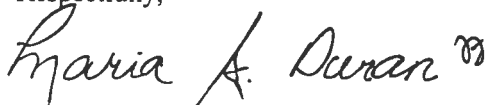
**Recommendation:**

Management should ensure collections are transferred and remitted to the Treasurer's Office in accordance with Local Government Code §113.022.

Please provide a written management response to the observations noted above by May 30, 2018.

If you have any questions or would like to schedule a meeting to discuss the above noted observations, please contact Abigail Guajardo, MSA, Internal Auditor II, at 318-2511 ext. 4652, Yvonne Torres, Revenue Audit Supervisor, at ext. 4642, Letty Chavez, Director of Audit Division, at ext. 4651, Linda Fong, First Assistant Auditor, at ext. 4668, or me at ext. 4645.

Respectfully,



Maria Arcilia Duran, CPA  
Hidalgo County Auditor

cc: Valde Guerra, County Executive Officer  
Eva Mireles, Tax Office Chief of Operations  
Julio Espinosa, Property Tax Manager  
Crystal Puente, Chief Accountant

**HIDALGO COUNTY DISTRICT JUDGES**

# COUNTY of HIDALGO



EDINBURG, TEXAS 78539

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May 14, 2018

Mr. Homero Garza, Fire Marshal  
Hidalgo County Fire Marshal's Office  
1903 N. Knights Drive  
Pharr, Texas 78577

Re: *Monthly Fees Reports* for February 2018 and March 2018

Dear Mr. Garza:

We conducted a limited scope review of the *Monthly Fees Reports* and supporting documentation for the months of February 2018 and 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 the review was limited to collections reported by your office on the *Monthly Fees Reports* for the months of February 2018 and 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 conduction our review, the following procedures were performed:

- Reviewed the submittal date of the *Monthly Fees Reports* to the County Auditor's Office to determine if the reports and supporting documentation were received within five days after the last day of the month pursuant to Local Government Code §114.001 (b).
- Verified the signature on the *Monthly Fees Reports* to ensure that the reports were signed by an authorized signatory as documented on the "Authorized Signatories Form."
- Verified the mathematical accuracy of the *Monthly Fees Reports* by footing and cross-footing the reports.
- Reviewed receipts issued to determine if proper fee amounts were collected and reported.
- Verified receipts issued followed a sequential order.
- Verified that procedures for voided receipts were properly followed.
- Reviewed *Daily Remittance forms* to determine if fees collected were properly accounted and deposited with the County Treasurer on or before the fifth day after the day on which the funds were received.
- Verified that the collections per the *Monthly Fees Reports* agreed to total receipts issued and the deposits made with the County Treasurer.

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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

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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 receipts issued, *Daily Remittance forms*, and the *Monthly Fees Reports* to verify proper completion.

**Conclusion:**

Total collections for the months of February 2018 and March 2018 were \$10,405.00 and \$8,980.00, respectively. Based on the results of our review, we concluded that fees collected were generally properly accounted and reported; however, improvements could be made to the system of internal controls 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 receipt numbers 17316, 17321, and 17400 issued in February did not contain the cashier's signature. In addition, receipt number 17340 did not contain the constituent's signature. According to the Fire Marshal's staff, the receipts were not signed, in error.

The County Auditor's Office requires that each receipt issued must contain the date of issuance, payer name, method of payment, check or money order number, amount, account name to be credited, description of collection, and the initials or signature of the cashier. In addition, the receipt requires the signature of the constituent that received the receipt.

Failure to ensure that the receipt is properly completed may result in the loss of County funds.

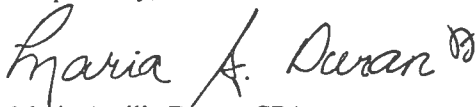
**Recommendation:**

Management should ensure that receipts are properly completed at the time of issuance. At a minimum, the procedures noted above should be implemented.

Please provide a management response for the observation above by May 25, 2018.

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

Respectfully,



Maria Arcilia Duran, CPA  
Hidalgo County Auditor

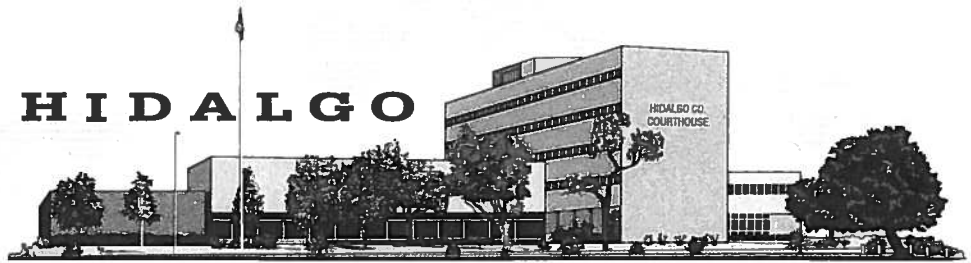
cc: Valde Guerra, County Executive Officer

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**HIDALGO COUNTY DISTRICT JUDGES**

# COUNTY of HIDALGO

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EDINBURG, TEXAS 78539

May 14, 2018

Mr. Eduardo Olivarez, Chief Administrator  
Hidalgo County Health & Human Services Department  
1304 S. 25<sup>th</sup> Street  
Edinburg, Texas 78539

Re: Environmental Health Division *Monthly Fees Reports* for February 2018 and March 2018

Dear Mr. Olivarez:

We conducted a limited scope review of the Environmental Health Division *Monthly Fees Reports* and supporting documentation for the months of February 2018 and 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 the review was limited to collections reported by your office on the *Monthly Fees Reports* for the months of February 2018 and 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 improvement could be made.

### Methodology:

In conducting our review, the following procedures were performed:

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

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#### HIDALGO COUNTY DISTRICT JUDGES

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

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

Mr. Eduardo Olivarez  
May 14, 2018  
Page 2 of 2

**Conclusion:**

Total collections for the months of February 2018 and March 2018 were \$34,105.00 and \$27,155.00, respectively. Based on the results of our review, we 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  
Hidalgo County Auditor

cc: Valde Guerra, County Executive Officer

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EDINBURG, TEXAS 78539

May 14, 2018

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

Re: *Monthly Fee Reports* for February 2018 and March 2018

Dear Ms. Chapa:

We conducted a limited scope review of the *Monthly Fee Reports* and supporting documentation for the months of February 2018 and 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 Fee Reports* for the months of February 2018 and 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 Fee Reports* to the County Auditor's Office to determine if the reports and applicable supporting documentation were received within five days after the last day of the month pursuant to Local Government Code §114.001 (b).
- Verified the signature on the *Monthly Fee Reports* to ensure that the reports were signed by an authorized signatory as documented on the "Authorized Signatories Form."
- Verified the mathematical accuracy of the *Monthly Fee Reports* by footing and cross-footing the reports.
- Reviewed receipts issued to determine if proper fee amounts were collected and reported.
- Verified receipts issued followed a sequential order.
- Verified that procedures for voided receipts were properly followed.
- Reviewed *Daily Remittances/Close-out Forms* to determine whether fees collected were properly accounted and deposited with the County Treasurer on a daily basis.
- Verified that the collections per the *Monthly Fee Reports* agreed to total receipts issued and the deposits made with the County Treasurer.
- Reviewed receipts issued, *Daily Remittance/Close-out Forms*, and *Monthly Fee Reports* 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, 139<sup>TH</sup> D.C.

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

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

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

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

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

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

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


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

**Conclusion:**

Total collections for the months of February 2018 and March 2018 were \$1,462.75 and \$1,090.50, respectively. Based on the results of our review, we 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  
Hidalgo County Auditor

cc: Valde Guerra, County Executive Officer

---

**HIDALGO COUNTY DISTRICT JUDGES**

LUIS M SINGLETERRY JUDGE, 92 <sup>ND</sup> D C	RODOLFO DELGADO JUDGE, 93 <sup>RD</sup> D C	J R "BOBBY" FLORES JUDGE, 139 <sup>TH</sup> D C	ROSE GUERRA REYNA JUDGE, 206 <sup>TH</sup> D C	JUAN R PARTIDA JUDGE, 275 <sup>TH</sup> D C	MARIO E RAMIREZ, JR JUDGE, 332 <sup>ND</sup> D C	NOE GONZALEZ JUDGE, 370 <sup>TH</sup> D C OVERSEER	LETICIA LOPEZ JUDGE, 389 <sup>TH</sup> D C	L. KENO VASQUEZ JUDGE, 398 <sup>TH</sup> D C.	ISRAEL RAMON JR. JUDGE, 430 <sup>TH</sup> D C	RENEE R BETANCOURT JUDGE, 449 <sup>TH</sup> D.C.
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# COUNTY 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)

May 18, 2018

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

Re: *Monthly Fee Reports* for February 2018 and March 2018

Dear Commissioner Cantu:

We conducted a limited scope review of the Precinct 2 Sanitation Program *Monthly Fee Reports* and supporting documentation for the months of February 2018 and 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 the review was limited to collections reported by your office on the *Monthly Fee Reports* for the months of February 2018 and 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 Fee Reports* to the County Auditor's Office to determine if the reports and supporting documentation were received within five days after the last day of the month pursuant to Local Government Code §114.001 (b).
- Verified the signature on the *Monthly Fee Reports* to ensure that the reports were signed by an authorized signatory as documented on the "Authorized Signatories Form."
- Verified the mathematical accuracy of the *Monthly Fee Reports* by footing and cross-footing the reports.
- Reviewed receipts issued to determine if proper fee amounts were collected and reported.
- Verified that receipts and permits issued followed a sequential order.
- Verified that procedures for voided receipts and voided permits were properly followed.
- Reviewed *Cashier's Daily Close-out Reports/Daily Remittance Forms (Close-out Reports)* to determine if fees collected were properly accounted and deposited with the financial institution on a daily basis.
- Verified that the collections per the *Monthly Fee Reports* agreed to: 1.) total receipts issued by the Precinct; 2.) total deposits made with the financial institution; and 3.) total receipts issued by the County Treasurer.
- Reviewed receipts issued, *Close-out Reports*, and the *Monthly Fee Reports* to verify proper completion.

---

#### HIDALGO COUNTY DISTRICT JUDGES

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

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

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

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

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

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

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

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

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

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

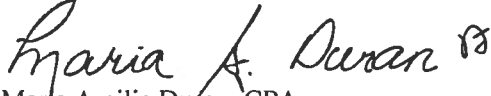
RENEE R. BETANCOURT  
JUDGE, 449<sup>TH</sup> D.C.

**Conclusion:**

Total collections for the months of February 2018 and March 2018 were \$7,700.00 and \$10,100.00, respectively. Based on the results of our review, we 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,



Marla Arcilia Duran, CPA  
Hidalgo County Auditor

cc: Valde Guerra, County Executive Officer



---

**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.

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

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

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

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

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

# COUNTY of HIDALGO

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



EDINBURG, TEXAS 78539

May 14, 2018

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

Re: *Monthly Fee Reports* for February 2018 and March 2018

Dear Commissioner Flores:

We conducted a limited scope review of the Anzalduas Park *Monthly Fee Reports* and supporting documentation for the months of February 2018 and 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 the review was limited to collections reported by your office on the *Monthly Fee Reports* for the months of February 2018 and 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 improvements could be made.

### Methodology:

In conducting our review, the following procedures were performed:

- Reviewed the submittal date of the *Monthly Fee Reports* to the County Auditor's Office to determine if the reports and supporting documentation were received within five days after the last day of the month pursuant to Local Government Code §114.001 (b).
- Verified the signature on the *Monthly Fee Reports* to ensure that the reports were signed by an authorized signatory as documented on the "Authorized Signatories Form."
- Verified the mathematical accuracy of the *Monthly Fee Reports* by footing and cross-footing the reports.
- Reviewed tickets issued to determine if proper fee amounts were collected and reported.
- Verified tickets issued followed a sequential order.
- Verified that procedures for voided tickets were properly followed.
- Reviewed *Cashier's Daily Close-Out Reports/Daily Remittance Forms (Close-out Reports)* to determine if fees collected were properly accounted and deposited with the financial institution on or before the fifth business day after the day on which the funds were received pursuant to Local Government Code §113.022.

### 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.

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

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

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

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

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

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

**Conclusion:**

Total collections for the months of February 2018 and March 2018 were \$1,288.00 and \$2,512.00, respectively. Based on the results of our review, we have concluded that fees collected were properly accounted and reported; however, the system of internal controls for the accounting and reporting of fees requires improvement as noted in the following observation.

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

**Observation No. 1:**

A \$4.00 park entrance fee is collected from vehicles entering the Anzalduas Park on Saturdays and Sundays. Commissioners Court approved to increase the park entrance fee from \$2.00 to \$4.00 on March 23, 1993. A review of the County's financial records indicated that a park entrance fee has been collected since at least 1992. Commissioners Court may set and approve park entrance fees if approved by a majority of qualified voters through a referendum election; however, evidence that a referendum election was conducted was not provided. According to the Anzalduas Park staff, they were not aware if and when a referendum election was held to approve the collection of the park entrance fee.

In addition, according to staff, the park entrance fee is waived under certain circumstances. For example, the park entrance fee is only collected on weekends and waived on weekdays. The park entrance fee is also waived from vehicles entering the park after the *Daily Close-Out Report* and deposit cut-off time of 4:30 p.m. In addition, the park entrance fee is waived from County employees and law enforcement personnel upon presentment of a County or law enforcement identification card. Although Commissioners Court may waive the collection of the park entrance fee under certain circumstances, evidence of a Commissioners Court waiver policy was not provided. According to the Anzalduas Park staff, a waiver policy will be presented to Commissioners Court.

Local Government Code §316.001(4) states that "the commissioners court of a county may set and collect fees for admission to a county park, if approved by a majority of the qualified voters of the county voting on the issue at a referendum election, which the commissioners court may order and hold for that purpose." Local Government Code §316.004 further states that "the commissioners court may set and collect the fees in different amounts or may waive the fees in consideration of the following factors: (1) the time of the day at which or the day of the week on which a facility or service is used; (2) the size of a group wishing to use a facility or service; (3) the special circumstances of certain classes of persons, including elderly persons and indigent persons; or (4) other factors that the court considers to justify a different fee or the waiver of a fee."

The County Auditor's Office requires that all departments continue to collect and receipt after the established cut-off time. Any collections receipted after the cut-off time can be safeguarded overnight until they are deposited the next business day with the next business day's collections.

Formal procedures have not been developed and implemented to ensure that park entrance fees are properly collected. Failure to properly collect the park entrance fees may result in the loss of County funds.

**Recommendation:**

Management should develop and implement formal procedures to ensure that park entrance fees are properly collected. Evidence that a referendum election was conducted and evidence authorizing the collection and

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**HIDALGO COUNTY DISTRICT JUDGES**

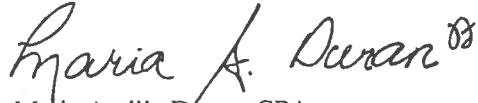
The Honorable Jose M. Flores  
May 14, 2018  
Page 3 of 3

waiver of the fee should be obtained. In addition, the park entrance fee should continue to be collected after the cut-off time as required by the *Cash Handling Guidelines and Procedures*.

Please provide a written management response to the observation noted above by May 25, 2018.

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

Respectfully,



Maria Arcilia Duran, CPA  
Hidalgo County Auditor

cc: Valde Guerra, County Executive Officer

---

**HIDALGO COUNTY DISTRICT JUDGES**

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

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

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

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

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

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

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

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

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

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

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

# COUNTY OF HIDALGO

HIDALGO COUNTY AUDITOR'S OFFICE  
Hidalgo County Administration Building  
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Edinburg, Texas 78539-6243  
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EDINBURG, TEXAS 78539

May 14, 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 March 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 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 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 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 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.

### 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.

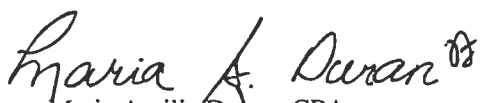
The Honorable Celestino Avila  
May 14, 2018  
Page 2 of 2

**Conclusion:**

Total collections for the month of March 2018 were \$13,274.00. Based on the results of our review, we 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  
Hidalgo 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

HIDALGO COUNTY AUDITOR'S OFFICE  
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

May 14, 2018

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

Re: *Monthly Fees Reports* for March 2018

Dear Constable Cantu:

We conducted a limited scope review of the Constable Precinct No. 2 *Monthly Fee 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 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 Fee 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 Fee 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 Fee 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 Fee 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 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 Fee 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, 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, 436<sup>TH</sup> D.C.

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

The Honorable Martin Cantu  
May 14, 2018  
Page 2 of 2

**Conclusion:**

Total collections for the month of March 2018 were \$8,670.00. Based on the results of our review, we 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  
Hidalgo County Auditor

cc: Valde Guerra, County Executive Officer

---

**HIDALGO COUNTY DISTRICT JUDGES**

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

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

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

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

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

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

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

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

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

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

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

# COUNTY of HIDALGO

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



EDINBURG, TEXAS 78539

May 14, 2018

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

Re: *Monthly Fees Report* for March 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 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 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 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 conduction 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.

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

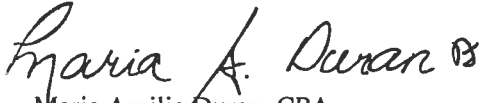
Honorable Lazaro Gallardo  
May 14, 2018  
Page 2 of 2

**Conclusion:**

Total collections for the month of March 2018 were \$13,680.00. Based on the results of our review, we 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  
Hidalgo County Auditor

cc: Valde Guerra, County Executive Officer

---

**HIDALGO COUNTY DISTRICT JUDGES**

LUIS M. SINGLETERRY JUDGE, 92 <sup>ND</sup> D.C.	RODOLFO DELGADO JUDGE, 91 <sup>ST</sup> D.C.	J. R. "BOBBY" FLORES JUDGE, 139 <sup>TH</sup> D.C.	ROSE GUERRA REYNA JUDGE, 206 <sup>TH</sup> D.C.	JUAN R. PARTIDA JUDGE, 275 <sup>TH</sup> D.C.	MARIO E. RAMIREZ, JR. JUDGE, 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.
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# COUNTY of HIDALGO

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



EDINBURG, TEXAS 78539

May 14, 2018

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

Re: *Monthly Fees Reports* for February 2018 and March 2018

Dear Constable Gaitan:

We conducted a limited scope review of the Constable Precinct No. 4 *Monthly Fees Reports* and supporting documentation for the months of February 2018 and 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 fees collected were properly accounted and reported. The purpose of this report is to furnish management independent, objective analyses, recommendations, and information concerning the area reviewed. The report should serve as a tool to help management discern and implement specific improvements.

#### Scope:

The scope of our review was limited to collections reported by your office on the *Monthly Fees Reports* for the months of February 2018 and 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 Fees Reports* to the County Auditor's Office to determine if the reports and supporting documentation were received within five days after the last day of the month pursuant to Local Government Code §114.001 (b).
- Verified the signature on the *Monthly Fees Reports* to ensure that the reports were signed by an authorized signatory as documented on the "Authorized Signatories Form."
- Verified the mathematical accuracy of the *Monthly Fees Reports* by footing and cross-footing the reports.
- Reviewed receipts issued to determine if proper fee amounts were collected and reported.
- Verified receipts issued followed a sequential order.
- Verified that procedures for voided receipts were properly followed.
- Reviewed *Cashier's Daily Close-out Reports/Daily Remittance Forms* (Close-out Reports) to determine if fees collected were properly accounted and deposited with the financial institution in a timely manner.
- Verified that the collections per the *Monthly Fees Reports* agreed to: 1.) total receipts issued by the Constable; 2.) total deposits made with the financial institution; 3.) total receipts issued by the County Treasurer.
- Reviewed receipts issued, *Close-out Reports*, and the *Monthly Fees Reports* to verify proper completion.

#### HIDALGO COUNTY DISTRICT JUDGES

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

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

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

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

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

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

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

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

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

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

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


Honorable Atanacio Gaitan, Jr.  
May 14, 2018  
Page 2 of 2

**Conclusion:**

Total collections for the month of February 2018 and March 2018 were \$5,923.00 and 9,578.50, respectively. Based on the results of our review, we 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  
Hidalgo County Auditor

cc: Valde Guerra, County Executive Officer

---

**HIDALGO COUNTY DISTRICT JUDGES**

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

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

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

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

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

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

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

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

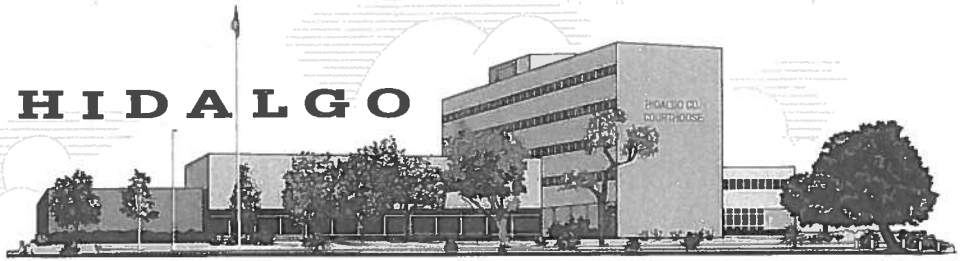
L. KENO VASQUEZ  
JUDGE, 398<sup>TH</sup> D C

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

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

# COUNTY of HIDALGO

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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

May 14, 2018

The Honorable Daniel Marichalar, Constable  
Hidalgo County Precinct No. 5  
P.O. Box 238  
Elsa, TX 78543

Re: *Monthly Fees Reports* for February 2018 and March 2018

Dear Constable Marichalar:

We conducted a limited scope review of the Constable Precinct No. 5 *Monthly Fees Reports* and supporting documentation for the months of February 2018 and 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 fees collected were properly accounted and reported. The purpose of this report is to furnish management independent, objective analyses, recommendations, and information concerning the area reviewed. The report should serve as a tool to help management discern and implement specific improvements.

### Scope:

The scope of our review was limited to collections reported by your office on the *Monthly Fees Reports* for the months of February 2018 and 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 Fees Reports* to the County Auditor's Office to determine if the reports and supporting documentation were received within five days after the last day of the month pursuant to Local Government Code §114.001 (b).
- Verified the signature on the *Monthly Fees Reports* to ensure that the reports were signed by an authorized signatory as documented on the "Authorized Signatories Form."
- Verified the mathematical accuracy of the *Monthly Fees Reports* by footing and cross-footing the reports.
- Reviewed receipts issued to determine if proper fee amounts were collected and reported.
- Verified receipts issued followed a sequential order.
- Verified that procedures for voided receipts were properly followed.
- Reviewed *Cashier's Daily Close-out Reports/Daily Remittance Forms* (Close-out Reports) to determine if fees collected were properly accounted and deposited with the financial institution in a timely manner.
- Verified that the collections per the *Monthly Fees Reports* agreed to: 1.) total receipts issued by the Constable; 2.) total deposits made with the financial institution; 3.) total receipts issued by the County Treasurer.
- Reviewed receipts issued, *Close-out Reports*, and the *Monthly Fees Reports* to verify proper completion.

#### HIDALGO COUNTY DISTRICT JUDGES

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

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

J. R. "BOBBY" FLORES  
JUDGE, 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.

HOE 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.

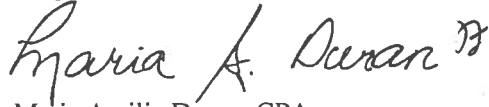
Honorable Daniel Marichalar  
May 14, 2018  
Page 2 of 2

**Conclusion:**

Total collections for the months of February 2018 and March 2018 were \$75.00 and \$225.00, respectively. Based on the results of our review, we concluded that fees collected were generally properly accounted and reported.

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

Respectfully,



Maria Arcilia Duran, CPA  
County Auditor

cc: Valde Guerra, County Executive Officer

---

**HIDALGO COUNTY DISTRICT JUDGES**

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

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

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

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

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

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

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

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

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

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

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

# COUNTY of HIDALGO



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)

May 15, 2018

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

Re: *Monthly Fees Report* for March 2018

Dear Ms. Ramon:

We have conducted a limited scope review of the *Monthly Fees Report (Monthly Report)* and supporting documentation for the month of 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 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 receipts issued to determine if fees were allocated and reported in the proper amounts.
- Verified that procedures for voided receipts were properly followed.
- Verified that collections per the *Monthly Report* agreed to: 1.) total deposits made with the County Treasurer and 2.) total deposits posted to *alio's* Undistributed Receipts general ledger account.
- Reviewed *Cashier's Daily Close-out Reports/Daily Remittance Reports (Close-out Reports)* and County Treasurer receipts to determine whether collections were properly accounted and deposited with the County Treasurer on a timely basis.

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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, 388<sup>TH</sup> D.C.

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

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

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

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

**Conclusion:**

Total collections for the month of March 2018 were \$34,211.63. Based on the results of our review, we 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 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 a check received for payment was missing the payer's name, address, driver's license, date of birth, and phone number. According to the Accounting Clerk, staff was made aware of the proper procedures for accepting checks.

The County Auditor's Office requires that all checks/money orders received contain sufficient information to identify the payer. If some of this information is not pre-printed on the face of the check, the cashier must request this information and record it on the face of the check.

Failure to ensure that checks contain sufficient information to identify and contact the payer may result in loss of County funds.

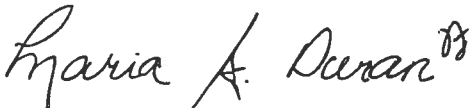
**Recommendation:**

Management should ensure that checks contain sufficient information to identify and contact the payer prior accepting payments.

Please provide a written management responses to the observation noted above by May 25, 2018.

If you have any questions, please contact Araceli A. Guillen, Internal Auditor I, at (956) 318-2511 ext. 4649, Yvonne Torres, Revenue Audit Supervisor, at ext. 4642, Letty Chavez, Director of Audit Division, at ext. 4651, Linda Fong, First Assistant Auditor, at ext. 4668, or me at ext. 4645.

Respectfully,



Maria Arcilia Duran, CPA  
Hidalgo County Auditor

cc: Valde Guerra, County Executive Officer



**HIDALGO COUNTY DISTRICT JUDGES**

# COUNTY of HIDALGO

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Hidalgo County Administration Building  
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PHONE: (956) 318-2511  
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EDINBURG, TEXAS 78539

May 25, 2018

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

Re: *Monthly Fees Report* for April 2018

Dear Ms. Hinojosa:

We have conducted a limited scope review of the *Monthly Fees Report* and supporting documentation for the month of April 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 April 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 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.
- 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, 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, 378<sup>TH</sup> D.C.

LETICIA LOPEZ  
JUDGE, 388<sup>TH</sup> D.C.

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

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

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

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

**Conclusion:**

Total collections for the month of April 2018 were \$552,672.28. 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 86 receipts 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; however, the adjustments resulting from human error have not been 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 June 8, 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 MONTHLY FEE REPORT

PAGE 2 OF 3

FOR THE MONTH OF APRIL 2018

CONSOLIDATED COURT COST(LGC133 102) 1/1/04 FEL@133.00  
 A&B MISD@83.00 MISD@540.00  
 A&B MISD@40.00 MISD@17.00

CRIMINAL JUSTICE FEES (CCP 102.51)	PRIOR 8/31/97 FEL @ \$20.00 MISD @ \$10.00	1100-207-20-000-003-0-000	\$ -
BREATH ALCOHOL TESTING (CCP 102.016)	9/1/91-8/31/97 @ \$30.00	1100-207-20-000-006-0-000	\$ -
COMPREHENSIVE REHABILITATION (CCP 102.81)	9/1/91-8/31/97 @ \$25.00	1100-207-20-000-008-0-000	\$ -
LAW ENFORCE EDUC. FUND(GC 415.082)	\$3.50	1100-207-20-000-011-0-000	\$ -
CRIME STOPPERS (CCP 102.013) @ \$2.00	9/1/89-8/31/97 @ \$2.00	1100-207-20-000-014-0-000	\$ -
ABUSED CHILDREN'S COUNSELING (CCP 37.072)		1100-207-20-000-016-0-000	\$ -
JUVENILE CRIME & DELINQUENCY(CCP 102.075 (m))	9/1/97-8/31/01 @ \$0.25, 9/1/01-12/31/03 @ \$0.50	1100-207-20-000-007-0-000	\$ 1.58
FUGITIVE APPREHENSION FUND (CCP 102.19)	9/1/97-12/31/03 @ \$5.00	1100-207-20-000-009-0-000	\$ 11.10
CRIME VIC. COMP. FUND (CCP 56.55)	FEL @ \$45.00 MISD @ \$35.00	1100-207-20-000-017-0-000	\$ 139.63
JUDICIAL&COURT PERSON. TRAINING (GC 56.001)	9/1/85-8/30/99 @ \$1.00, 8/31/99-12/31/03 @ \$2.00	1100-207-20-000-027-0-000	\$ 8.50
CORRECTIONAL MGMT INST OF TX (CCP 102.075(n))	9/1/01-12/31/03 @ \$0.50	1100-207-20-000-029-0-000	\$ 0.87

STATE AGENCY ARREST FEES (CCP 102.011, LGC 133.104)			
DPS @ \$5.00 Arrest.....		1100-207-20-000-019-0-000	\$ (154.80)
TABC: @ \$5.00 Arrest.....		1100-207-20-000-020-0-000	\$ -
P&W @ \$5.00 Arrest.....		1100-207-20-000-021-0-000	\$ -
DNA TESTING FEE (CCD 102.020, GC 411.1471(a)(1) or (a)(2) \$250.00, GC 411.1471(a)(3) \$50.00)		1100-207-20-000-030-0-000	\$ 1,932.96
JUVENILE PROBATION DIVERSION FUND (FC ART 54.0411) @ \$20.00.....		1100-207-20-000-033-0-000	\$ -
JURY SERVICE FUND (SB 1704) @ \$4.00.....		1100-207-20-000-053-0-000	\$ 665.83
JUDICIAL SUPPORT FEE - STATE -(LGC 133.105) @ \$3.40.....		1100-207-20-000-054-0-000	\$ 859.37
JUDICIAL SUPPORT FEE - COUNTY -(LGC 133.105) @ \$0.60.....		1100-341-10-090-009-0-000	\$ 101.28
STATE TRAFFIC FEE (TRC 542.4031)		1100-207-20-000-035-0-000	\$ -
NONDISCLOSURE FEE (GC 411.081(d)-(h)) # 2 cases AFTER 9/1/03 @ \$30.00		1100-207-20-000-037-0-000	\$ 56.00
EXPUNGEMENT OF OFFENSES FOR MINORS (CCP 102.006 AND GC103.021) AFTER 1/1/06 @ \$30.00		1100-341-10-090-010-0-000	\$ -
DRUG COURT FEE-STATE (CCP 102.0178) AFTER 6/15/07		1100-207-20-000-058-0-000	\$ 3,771.98
EMS TRAUMA FUND (CCP 102.0185 PC CHAP.49) AFTER 1/1/04 @ \$100.00		1100-207-20-000-038-0-000	\$ 2,347.63
INDIGENT DEFENSE REPRESENTATION FUND (LGC 133.107) AFTER 1/1/08 @ \$ 2.00		1100-207-20-000-059-0-000	\$ 302.63
DNA COMMUNITY SUPERVISION - DNA TESTING (CCP102.020) AFTER 1/1/10 @ \$34.00		1100-207-20-000-063-0-000	\$ 2,534.71
DNA COMMUNITY SUPERVISION - JUVENILE - DNA TESTING (CCP 102.020) AFTER 1/1/10 @ \$50.00		1100-207-20-000-064-0-000	\$ -
COUNTY & DISTRICT COURT TECHNOLOGY FUND (CCP 102.0189) AFTER 1/1/10 @ \$4.00		1255-341-10-090-000-0-000	\$ 546.44
COUNTY CHILD ABUSE PREVENTION FUND (CCP 102.0186) AFTER 1/1/06 @ \$100.00.....		1234-341-10-090-000-0-000	\$ 727.45
MENTAL HEALTH EXPERTS COMPENSATION.....		1100-360-00-000-000-0-000	\$ 37.18
RESTITUTION FEE / STATE (CCP 42.037) AFTER 1/1/06 @ \$6.00			\$ -
RESTITUTION FEE / COUNTY (CCP 42.037) AFTER 1/1/06 @ \$6.00			\$ -
FAILURE TO APPEAR - STATE (TRANS. CODE 706.006-.007) AFTER 7/5/11 @ \$20.00		1100-207-20-000-066-0-000	\$ 1,915.71
FAILURE TO APPEAR - DISTRICT CLERK (TRANS. CODE 706.006-.007) AFTER 7/5/11 @ \$4.00		1100-341-10-090-017-0-000	\$ 383.02
FAILURE TO APPEAR - OMNI BASE (TRANS. CODE 706.006-.007) AFTER 7/5/11 @ \$6.00		1100-202-00-000-019-0-000	\$ 574.78
E-FILING COST ON CONVICTION FEE (GC 102.0415) 9/1/13 @ \$5.00.....		1100-207-20-000-071-0-000	\$ 589.28
TEXAS HOME VISITING PROGRAM CONTRIBUTIONS @ \$5.00		1100-207-20-000-074-0-000	\$ -
COURT FACILITIES FEE - DISTRICT CLERK (GC 51.711) 1/1/16 @ \$20.00		1100-341-10-090-019-0-000	\$ 13,105.61
DELINQUENT ATTORNEY FEE 1/1/2016		1100-202-00-000-004-0-000	\$ 10,716.16
DUE TO GENERAL (95' COMPTROLLER AUDIT)		1100-360-00-000-000-0-000	\$ -
TOTAL FEES COLLECTED FOR PAYMENT TO COUNTY TREASURER		1100-227-30-000-019-0-000	\$ 535,580.97

TOTAL CASH RECEIVED		\$ 535,580.97
LESS: AMOUNT PAID TO COUNTY TREASURER		\$ -
AMOUNT DUE TO COUNTY TREASURER		\$ -
AMOUNT OVERPAID TO COUNTY TREASURER		\$ -
OTHER DISBURSEMENTS		\$ 3,388.00
TOTAL DISBURSEMENTS		\$ 538,968.97
NET AMOUNT AVAILABLE FOR DEPOSIT TO CLERK'S FEE ACCOUNT		\$ 13,703.31

PROOF:

AMOUNT RECEIVED	\$ 16,284.17
AMOUNT LIQ	(2,593.00)
CRIME STOPPERS (ADULT PROBATION)	-
LAW ENFORCEMENT LAB COSTS (DPS)	12.14
MOTHERS AGAINST DRUNK DRIVING	-
WOMEN TOGETHER EMERGENCY SHELTER	-
ESTRELLA'S HOUSE	-
ATTORNEY AD-LITEM	-
ADULT PROBATION	-
SHORTAGE/OVERAGE	-
NET AMOUNT	\$ 13,703.31

*Handwritten initials and date: 5/3/18*

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HIDALGO COUNTY DISTRICT CLERK MONTHLY FEE REPORT  
PAGE 3 OF 3

FOR THE MONTH OF APRIL 2018

REMITTANCES TO COUNTY TREASURER:

	DATE	CHECK NUMBER	DATES OF REPORTS	AMOUNT	TREASURER REC #
CIVIL1)	04/11/18	48946	04/02/18 - 04/06/18	\$ 86,953.63	221842
CIVIL2)	04/11/18	48955	04/07/18 - 04/07/18	\$ 42.00	221936
CIVIL3)	04/20/18	48970	04/09/18 - 04/13/18	\$ 83,754.91	222164
CIVIL4)	04/20/18	48971	04/14/18 - 04/14/18	\$ 3,007.00	222165
CIVIL5)	04/24/18	48978	04/16/18 - 04/20/18	\$ 82,714.97	222394
CIVIL6)	05/09/18	48995	04/23/18 - 04/27/18	\$ 84,509.11	222676
CIVIL7)	05/04/18	48986	04/30/18 - 04/30/18	\$ 24,106.00	222676
CIVIL8)	0	0	00/00/00 - 00/00/00	\$ -	0
CIVIL9)	0	0	00/00/00 - 00/00/00	\$ -	0
CRM1)	04/11/18	48944	04/02/18 - 04/04/18	\$ 27,516.75	221840
CRM2)	04/11/18	48945	04/05/18 - 04/06/18	\$ 16,099.53	221841
CRM3)	04/13/18	48965	04/09/18 - 04/11/18	\$ 19,974.40	221949
CRM4)	04/20/18	48968	04/12/18 - 04/13/18	\$ 10,426.60	222162
CRM5)	04/20/18	48969	04/16/18 - 04/18/18	\$ 23,672.95	222163
CRM6)	04/24/18	48977	04/19/18 - 04/20/18	\$ 18,485.20	222396
CRM7)	05/04/18	48984	04/23/18 - 04/25/18	\$ 18,497.16	222679
CRM8)	05/09/18	48994	04/26/18 - 04/27/18	\$ 27,656.36	222678
CRM9)	05/04/18	48985	04/30/18 - 04/30/18	\$ 8,164.40	222678
CRM10)	0	0	00/00/00 - 00/00/00	\$ -	0

TOTAL AMOUNT OF REMITTANCES

\$ 535,580.97 *X3 ; to X2-a*  
*zn*

PREPARED BY: *D. Pommaleen* 5/3/18  
BOOKKEEPER DATE

REVIEWED BY: *Norma D. Wolf* 5/3/18  
ACCOUNTANT DATE

INTERNAL AUDITOR \_\_\_\_\_ DATE \_\_\_\_\_

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

*Nilda P. Davis* 5/9/18  
DISTRICT CLERK OR DESIGNEE SIGNATURE DATE

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

AUDITED BY: THE HIDALGO COUNTY AUDITOR'S OFFICE  
DATE: *MU 47* *J.G.*  
5-18-18 5/22/18 05/24/18

**HIDALGO COUNTY DISTRICT CLERK**  
**Schedule of Adjustments**  
**For the Month Ending April 30, 2018**

**EXHIBIT A**

Receipt Number	Case Number	Party	Date	DPS	EMS	HCSO	JUFR	SOr	TOTAL
For the case listed below, based on type of offense, EMS/Trauma Fund (\$100) should not have been assessed. In addition, arrest fee should be no more than \$5 (refer to CCP art. 102.011(a)(1)).									
DC-2018-026666	CR-0885-14-C	Garcia, Roel Alejandro	4/3/2018		100.00	35.00			2,076.00

Records Management & Preservation Fee needs to be split accordingly (RMP=\$22.50 a DPS				EMS	HCSO	JUFR	SOr	TOTAL
COL-2018-07849	CR-4399-15-G	CANCHOLA-RAMIREZ, CARLOS OMAR	4/17/2018		5.00			752.00

Receipt Number	Case Number	Party	Date	DPS	EMS	HCSO	JUFR	SOr	TOTAL
Arrest fee should be no more than \$5 (refer to CCP art. 102.011(a)(1)).									
DC-2018-026228	CR-1951-04-G	PALOMARES, KRISTOPHER LEE	4/2/2018			35.00	20.00		287.00
COL-2018-08233	CR-1542-15-H	VEGA, PRIMITIVO	4/23/2018	(25.00)	100.00		20.00		1,631.00
COL-2018-08642	CR-753-11-H	REYNA, MIGUEL ANGEL RAMOS	4/30/2018	-	-	10.04	-	-	174.00
COL-2018-07212	CR-1209-01-H	CAVAZOS, JUAN GABRIEL	4/6/2018	17.09	-	-	9.77	-	191.03
COL-2018-07937	CR-4558-06-D	REYES, MARCO ANTONIO BUSTOS	4/18/2018	11.35	32.43	-	6.46	-	895.00
COL-2018-06736	CR-0830-06-B	JUNCO, FERNANDO DOMINGUEZ	4/2/2018	-	-	17.66	10.09	-	203.70
COL-2018-06786	CR-0936-13-D	MENDOZA, VICTOR MANUEL, Jr.	4/2/2018	-	-	9.99	5.72	-	120.00
COL-2018-06787	CR-1539-12-I	LAZO, LEONARDO GARCIA	4/2/2018	-	-	35.00	20.00	-	495.30
COL-2018-06864	CR-4623-11-B	Gallegos, Maximo, Jr.	4/3/2018	-	-	8.84	5.06	-	100.00
COL-2018-06868	CR-077-08-B	REZENDEZ, ARMANDO JR	4/3/2018	-	-	24.94	14.26	-	295.00
COL-2018-06881	CR-2717-06-H	RAMIREZ, ROGER LEE CANTU	4/3/2018	-	-	35.00	20.00	-	445.90
COL-2018-07017	CR-2095-09-C	DE LEON, VICTOR ARTURO	4/4/2018	-	-	23.13	13.22	-	247.00
COL-2018-07060	CR-3496-07-F	SEGURA, MARCOS ANTONIO	4/5/2018	-	-	20.32	11.61	-	200.00
COL-2018-07474	CR-2071-08-D	ALVAREZ, JAVIER SALINAS	4/11/2018	-	-	35.00	20.00	-	847.00
COL-2018-07614	CR-0674-04-H	SANCHEZ, RICARDO ALBA	4/12/2018	-	-	8.84	5.05	-	100.00
COL-2018-07802	CR-974-12-G	ALEGRIA, ANGEL ANTONIO	4/16/2018	-	-	35.00	20.00	-	1,106.00
COL-2018-07852	CR-4102-05-G	VILLARREAL, VICTOR MANUEL LEAL	4/17/2018	-	-	34.79	19.88	-	432.90
COL-2018-08389	CR-1628-99-D	HERNANDEZ, HECTOR DUBERNAY	4/26/2018	-	-	11.60	6.62	-	200.00
COL-2018-08466	CR-2500-11-J	AGUIRRE, DULCE MARIA HERRERA	4/27/2018	-	-	35.00	20.00	-	2,900.00
COL-2018-08557	CR-3021-06-F	SAENZ, DAVID	4/30/2018	-	-	34.29	19.61	-	436.90

Receipt Number	Case Number	Party	Date	DPS	EMS	HCSO	JUFR	SOr	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-2018-029505	CR-1784-02-B	BRAVO, VICENTE PABLO	4/12/2018	(35.00)		35.00	20.00		1,000.00
DC-2018-034756	CR-2493-04-I	GARCIA, JOSE GARCIA	4/30/2018			35.00	20.00		1,295.00
DC-2018-026817	CR-0640-05-A	RODRIGUEZ, JUAN TOVAR	4/4/2018	35.00	100.00		20.00		1,175.00
COL-2018-07267	CR-1734-12-J	FLORES, OSCAR, Jr.	4/9/2018	35.00			20.00		2,965.00
DC-2018-028179	CR-3375-14-I	MIRELES, HOMERO MARCO	4/9/2018			35.00	20.00		1,187.00
COL-2018-07209	CR-4295-14-A	HERNANDEZ, APRIL BASILIA	4/6/2018			35.00	20.00		1,120.00
COL-2018-07843	CR-3637-14-G	GOMEZ, VINAY JASMINE	4/17/2018			35.00	20.00		5,476.00
COL-2018-06795	CR-3149-14-C	GARZA, ROGELIO DE LA CRUZ	4/2/2018	8.49	24.38	-	4.88	-	120.00
COL-2018-06902	CR-0804-14-H	MARTINEZ, IRVIN MANUEL LUNA	4/3/2018	14.98	42.80	-	8.56	-	222.00
COL-2018-06931	CR-4567-12-J	HERNANDEZ, EQUILIO JR	4/3/2018	6.20	17.70	-	3.54	-	101.00
COL-2018-07002	CR-4985-06-H	MENDEZ, JUAN JAVIER	4/4/2018	35.00	-	-	20.00	-	343.00
COL-2018-07144	CR-2300-13-G	DOMINGUEZ, GABRIELA SOLANA	4/6/2018	17.75	-	-	10.16	-	1,226.00
COL-2018-07184	CR-1713-12-H	PENA, MARIA DELALUZ BAZAN	4/6/2018	35.00	-	-	20.00	-	811.00
COL-2018-07391	CR-1515-09-G	GONZALEZ, JOSE MANUEL MARTINEZ	4/10/2018	35.00	100.00	-	20.00	-	497.00
COL-2018-07479	CR-4463-14-H	GARCIA, MARY LOUISE	4/11/2018	35.00	-	-	20.00	-	1,196.00
COL-2018-07895	CR-4467-11-D	GARCIA, RAMON ALEMAN	4/17/2018	35.00	-	-	20.00	-	911.30
COL-2018-08641	CR-5478-11-H	REYNA, MIGUEL ANGEL RAMOS	4/30/2018	35.00	-	-	20.00	-	391.00

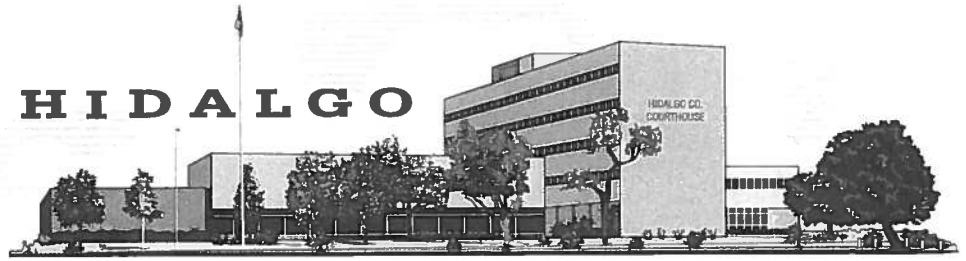
**HIDALGO COUNTY DISTRICT CLERK**  
**Schedule of Adjustments**  
**For the Month Ending April 30, 2018**

**EXHIBIT A**

Receipt Number	Case Number	Party	Date	DPS	EMS	HCSO	JUFR	SOr	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-2018-06735	CR-388-08-B	JUNCO, FERNANDO DOMINGUEZ	4/2/2018	-	-	35.00	20.00	-	800.00
COL-2018-06789	CR-1421-07-I	LAZO, LEONARDO GARCIA	4/2/2018	-	-	35.00	20.00	-	406.90
COL-2018-06885	CR-090-10-G	RODRIGUEZ, JUAN JOSE LEON	4/3/2018	-	-	35.00	20.00	-	397.00
COL-2018-06886	CR-5411-10-G	RODRIGUEZ, JUAN JOSE LEON	4/3/2018	-	-	25.24	14.43	-	297.00
COL-2018-06903	CR-4115-13-H	MARTINEZ, IRVIN MANUEL LUNA	4/3/2018	-	-	20.56	11.75	-	210.00
COL-2018-06960	CR-3393-08-D	LOPEZ, VERONICA YAZMIN AGUINAGA	4/4/2018	-	-	8.38	4.80	-	100.00
COL-2018-06961	CR-3392-08-D	LOPEZ, VERONICA YAZMIN AGUINAGA	4/4/2018	-	-	8.72	4.99	-	100.00
COL-2018-07061	CR-1215-09-F	SEGURA, MARCOS ANTONIO	4/5/2018	-	-	20.09	11.48	-	200.00
COL-2018-07095	CR-3194-11-H	GUZMAN, SAN JUANITA IVETTE	4/5/2018	-	-	9.57	5.47	-	100.00
COL-2018-07147	CR-2237-13-G	VILLARREAL, VICTOR MANUEL LEAL	4/6/2018	-	-	35.00	20.00	-	534.30
COL-2018-07213	CR-020-12-H	CAVAZOS, JUAN GABRIEL	4/6/2018	-	-	35.00	20.00	-	456.30
COL-2018-07246	CR-3011-10-D	RODRIGUEZ, GILBERTO PENA	4/6/2018	-	-	5.89	3.37	-	73.00
COL-2018-07352	CR-4809-11-F	SMITH, APRIL MARIE HAYES	4/9/2018	-	-	16.65	9.52	-	200.00
COL-2018-07393	CR-1921-08-G	GONZALEZ, JOSE MANUEL MARTINEZ	4/10/2018	-	100.00	35.00	20.00	-	1,493.00
COL-2018-07399	CR-2355-07-D	HERRERA, HILBERTO MONTELONGO	4/10/2018	-	-	35.00	20.00	-	1,091.00
COL-2018-07418	CR-2984-07-I	Guzman, Tomas Guerra	4/10/2018	-	-	23.91	13.66	-	235.00
COL-2018-07466	CR-4457-08-H	VELASQUEZ, ATANACIO, Jr.	4/11/2018	-	-	35.00	20.00	-	347.00
COL-2018-07467	CR-3548-08-H	VELASQUEZ, ATANACIO, Jr.	4/11/2018	-	-	35.00	20.00	-	347.00
COL-2018-07505	CR-0891-06-I	TREVINO, ADAN	4/11/2018	-	-	14.15	8.09	-	162.70
COL-2018-07518	CR-2599-11-G	Escobedo, Yvette Pena	4/11/2018	-	-	33.48	19.13	-	398.00
COL-2018-07596	CR-2368-12-E	MORA, RODOLFO	4/12/2018	-	-	35.00	20.00	-	385.00
COL-2018-07650	CR-1936-10-F	SERDA, JEREMY JOSEPH	4/13/2018	-	60.00	21.00	12.00	-	302.00
COL-2018-07699	CR-2740-11-A	ANCISO, ABBY	4/16/2018	-	-	18.54	10.60	-	1,214.20
COL-2018-07719	CR-1589-08-E	NAVARRO, PABLO ALBERTO	4/16/2018	-	-	12.54	7.16	-	1,200.00
COL-2018-07733	CR-1649-11-G	SANCHEZ, WALTER ALEXANDER DELGADO	4/16/2018	-	-	6.94	3.97	-	100.30
COL-2018-07876	CR-2194-08-H	Nieves, Luis Angel	4/17/2018	-	-	10.06	5.75	-	100.00
COL-2018-07924	CR-1600-09-C	GOMEZ, MARVIN	4/18/2018	-	-	35.00	20.00	-	412.10
COL-2018-07938	CR-2282-10-D	REYES, MARCO ANTONIO BUSTOS	4/18/2018	-	32.86	11.50	6.57	-	214.00
COL-2018-07940	CR-2143-01-I	SALINAS, SAMUEL SILVA	4/18/2018	-	-	35.00	20.00	-	389.03
COL-2018-07942	CR-1017-04-I	SALINAS, SAMUEL SILVA	4/18/2018	-	-	35.00	20.00	-	330.00
COL-2018-08073	CR-3547-10-A	CUELLAR, JESSICA ANNE	4/20/2018	-	-	6.16	3.52	-	60.00
COL-2018-08104	CR-2735-11-C	OKAFAR, ARANZCHUKWU	4/20/2018	-	-	35.00	20.00	-	1,879.00
COL-2018-08201	CR-1065-10-G	ZUNIGA, MENECEZ MORALES	4/23/2018	-	-	35.00	20.00	-	451.10
COL-2018-08221	CR-4469-10-I	GOMEZ, HERON ELI MORALES	4/23/2018	-	-	10.22	5.84	-	153.30
COL-2018-08293	CR-283-09-H	VASQUEZ, JORGE ARMANDO	4/24/2018	-	14.38	5.02	2.88	-	125.00
COL-2018-08336	CR-2581-09-C	GARRETT, DAVID LEE COLEMAN	4/25/2018	-	-	17.80	10.17	-	180.00
COL-2018-08410	CR-1021-12-C	OZUNA, ERASMO GONZALEZ	4/26/2018	-	-	6.59	4.39	-	87.00
COL-2018-08421	CR-2167-06-G	VENEGAS, JOSE ANTONIO, Jr.	4/26/2018	-	-	35.00	20.00	-	445.90
COL-2018-08433	CR-1576-11-C	ZAMORA, MARTIN VILLANUEVA	4/26/2018	-	-	35.00	20.00	-	321.00
COL-2018-08508	CR-2299-11-D	PEREZ, JESUS ANGEL GOMEZ	4/27/2018	-	-	20.88	12.02	-	1,100.00
COL-2018-08532	CR-796-07-E	GONZALEZ, JESUS MENDOZA	4/27/2018	-	-	35.00	20.00	-	343.00
COL-2018-08559	CR-4254-06-F	SAENZ, DAVID	4/30/2018	-	-	34.50	19.71	-	439.50
COL-2018-08582	CR-5159-09-F	DEREYNA, JOSE ROEL, Jr.	4/30/2018	-	-	16.90	9.66	-	200.00
COL-2018-08625	CR-3053-13-E	OLIVAREZ, JUSTIN RICHARD	4/30/2018	-	-	35.00	20.00	-	356.00
COL-2018-08629	CR-593-09-C	RUIZ, EDUARDO	4/30/2018	-	-	34.80	19.86	-	345.00
COL-2018-06793	CR-0330-13-D	RAMOS, VICTOR OSIEL CALVILLO	4/2/2018	-	-	-	16.72	29.24	561.00
COL-2018-07223	CR-4813-11-E	CANALES, DANIEL GARZA	4/6/2018	-	-	-	4.58	8.02	162.00

# 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

May 31, 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 April 2018

Dear Judge Saenz:

We conducted a limited scope review of the *Monthly Fines and Fees Report (Monthly Report)* and supporting documentation for the month of April 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 April 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 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 April 2018 were \$94,617.45. Based on the results of our review, we 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 9 receipts 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), February 2018 (33), and March 2018 (36) 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.

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 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*.

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#### HIDALGO COUNTY DISTRICT JUDGES

- Staff should ensure that adjustments are entered into *Odyssey* within three days of notification.

**Observation No. 2:**

Properly completed copies of the May 2013 and August 2013 through April 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 April 2018 *Monthly Report* was submitted to the County Auditor's Office 3 days after the fifth day following the end of the month. According to the Assistant Court Coordinator, the *Monthly Report* was submitted late since the individual responsible for delivering the *Monthly Report* to the County Auditor's Office was out of the 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.

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HIDALGO COUNTY DISTRICT JUDGES

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

**Recommendation:**

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

Please provide written management responses to the observations noted above by June 15, 2018.

If you have any questions or would like to schedule a meeting to discuss the above noted observations, please contact Araceli A. Guillen, Internal Auditor I, at (956) 318-2511 at ext. 4649, Yvonne Torres, Revenue Audit Supervisor, at ext. 4642, Letty Chavez, Director of Audit Division, at ext. 4651, Linda Fong, First Assistant Auditor, at ext. 4668, or me at ext. 4645.

Respectfully,



Maria Arcilia Duran, CPA  
Hidalgo County Auditor

Enclosures: Copy of *Monthly Report* and Exhibits

cc: Valde Guerra, County Executive Officer

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HIDALGO COUNTY DISTRICT JUDGES

Justice of the Peace Gilberto Saenz  
Precinct 1, Place 1  
Schedule of Bonds on Deposit  
As of April 30, 2018

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

Justice of the Peace Gilberto Saenz  
 Schedule of Adjustments  
 For the Month Ending April 30, 2018

What happened to the following birth certificates: B4728, B4730, B4735, B4740, B4743, B4744, B4745? If voided, please provide a copy of the voided certificate to the Auditor's Office.

What happened to the death certificate number D6651? If voided, please provide a copy of the voided certificate to the Auditor's Office.

What is the birth certificate number for receipt number JP11-2018-021092.

What is the death certificate number for receipt number JP11-2018-02344?

Receipt Number	Case Number	Party	Offense Type	OH Date	Date	CCC	CHS	CIP	CO	CON	CRF	CVCA	DPS	FA	GR	IDRF	JCD	KEPT	JCF	JSF	LEMI	LEOA	LEOCL	LIF	MVF	SCOF	SIFC	SIFS	STF	TPDX	TPDI	TPWF	TPW	UTK	WARR	TOTAL
JP11-2018-02085	19377	SMITH, LEE	No DL (Unl)		02/03/97	04/16/18		0.1	68.00	0.29	0.1				0.05			0.02			0.01	0.02	0.04		0.39									0.98	70.00	
Based on offense date, CJF 55 should not be assessed.																																				
JP11-2018-01980	199	BEHRENS, JENNIFER A	OR12 No Safety Belt		01/12/99	04/11/18	17	3	5.0	48.75		15		5		0.25	1						2	20										3	50	170.00
Fine should be split 85% IPWF, and 15% CO. Amounts should be IPWF: \$95.00 and CO \$15.00.																																				
JP11-2018-01728	199	BEHRENS, JENNIFER A	OR12 No Safety Belt		03/30/18	04/03/18	40	3	1	12.20						2		4	4					2	0.6	5.4		1	1	87.8	5				169.00	
Based on offense date, CCC, SLD should have been assessed. Pursuant to Attorney General Opinion GA 0147, 2004, payments must be allocated to court costs and fees first (both state and local) and then to fines. If the monies do not cover all the costs, then the monies must be allocated to court costs and fees on a pro rata basis. Please ensure that all fees are properly prorated.																																				
JP11-2018-01842	199	BEHRENS, JENNIFER A	Safety Seat Syst, Child Pass <8		03/20/16	04/04/18		3	1	12.50		12.5		5		2		4	4				2	0.1	20	0.6	0.4	30	1	1			3		102.10	
JURY 52 and TPDC 51 were under assessed.																																				
JP11-2018-01982	199	BEHRENS, JENNIFER A	Expired Motor Veh Insp		02/23/15	04/11/18	40	3	1	55.00		5			1		4	4					2	20	0.6	5.4	30	1				3	50	225.00		
Based on appear by date, SLD 50 should have been assessed. Pursuant to Attorney General Opinion GA 0147, 2004, payments must be allocated to court costs and fees first (both state and local) and then to fines. If the monies do not cover all the costs, then the monies must be allocated to court costs and fees on a pro rata basis. Please ensure that all fees are properly prorated.																																				
JP11-2018-01797	199	BEHRENS, JENNIFER A	Expired DL		01/03/18	04/23/18	40	3	1	0.10				5		2		4	4				2				0.6	5.4		1	1				69.10	
JP11-2018-01731	199	BEHRENS, JENNIFER A	No DL Unl		11/26/17	04/02/18	40	3	1					5		2		4	4				2	0.1			0.6	5.4		1	1				69.10	
JP11-2018-01340	199	BEHRENS, JENNIFER A	Speeding		11/15/17	04/19/18	40	3	1	17.90				5		2		4	4				2	0.1			0.6	5.4	30	1	1			3	120.00	
Based on appear by date, SLD 50 should have been assessed.																																				
JP11-2018-01994	199	BEHRENS, JENNIFER A	Speeding		12/08/17	04/11/18	40	3	1	42.00				5		2		4	4				2	0.1			0.6	5.4	30	1	1			3	144.10	

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

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

*PBC*

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

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

TOTAL CASH COLLECTED	(Receipts #s) <u>JP11-2018-01710</u> <sup>‡</sup> THRU <u>JP11-2018-02348</u> <sup>‡</sup>	\$ <u>94,617.45</u> <sup>X10</sup>
LESS: COST ON DEPOSIT		<u>                    </u> <sup>X7 ✓</sup>
ADD: COST ON DEPOSIT LIQUIDATED		<u>                    </u> <sup>X7 ✓</sup>
AMOUNT OWED TO COUNTY (Should Match Amt in Part III)		\$ <u>94,617.45</u> <sup>X3 &amp;</sup>
Less: Total amount of remittances to County Treasurer (From Part II)		<u>95,029.45</u> <sup>(A)</sup>
Total funds due to County Treasurer (Overtransfer Made to Co Treas.)		<u>\$ (412.00)</u> <sup>X4-H ‡</sup>

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

Description	AMOUNT	Comment
Total Collections for the Month (See Schedule of Receipts & Deposits)	\$ <u>94,617.45</u>	<sup>B1 ✓</sup>
Add: Previous Month's Bond Overtransfer <i>May 2016 &amp; June 2016</i>	<u>412.00</u>	<sup>Exh. B ✓</sup>
Add: HCSO Monthly "D" Collections Report		
Total Remittances Made to County Treasurer	\$ <u>95,029.45</u> <sup>(A)</sup>	
	\$ <u>94,617.45</u>	

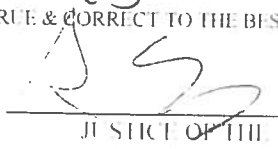
PREPARED BY: *Irma Sustate*

DATE: *May 8, 2018*

**RECEIVED**

MAY 10 2018

*05/31/2018*

  
 JUSTICE OF THE PEACE  
 DATE: *May 8, 2018*

HIDALGO COUNTY  
AUDITOR'S OFFICE

THIS REPORT HAS BEEN PERSONALLY REVIEWED BY ME & I CERTIFY IT TO BE TRUE & CORRECT TO THE BEST OF MY KNOWLEDGE  
 COUNTY AUDITOR'S FORM RE-JP-04



# COUNTY HIDALGO

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



EDINBURG, TEXAS 78539

May 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 April 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 April 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:

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### Methodology:

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- 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.
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- 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 93300.C

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JUDGE 93300.C

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JUDGE 13000.D

ROSE GUERRA REYNA  
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L. KENO VASQUEZ  
JUDGE 25000.J

ISRAEL RAMON, JR.  
JUDGE 26000.K

RENEE R. BETANCOURT  
JUDGE 27000.L

- Compared the Hamer Enterprises Credit Card Payment Reports to *Odyssey's* Daily Balance Report and *alio's* Undistributed Receipts general ledger account to determine if 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 April 2018 were \$64,653.85. Based on the results of our review, we 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 April 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), July 2016 (1), and March 2018 (5) 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 April 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 of the

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**HIDALGO COUNTY DISTRICT JUDGES**

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* 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.

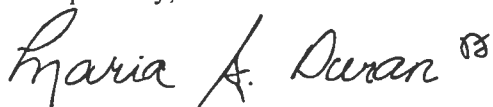
**Recommendation:**

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.

Please provide written management responses to the observations noted above by June 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,  
Hidalgo County Auditor

Enclosures: Copy of *Monthly Report* and Exhibit A

cc: Valde Guerra, County Executive Officer

**HIDALGO COUNTY DISTRICT JUDGES**

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

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

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

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

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

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

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

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

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

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

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



**JUSTICE OF THE PEACE  
MONTHLY FINES AND FEES COLLECTED  
FOR THE MONTH ENDED May-18**

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

City: WESLACO, TEXAS  
Hidalgo County, Texas

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

PAGE 2 OF 2

Name of Fine, Fee, Court Cost	# Issued/ Filed	Statute Reference	Detail of Amt Collected	GL Acct No	Amt. Collected
<b>FINES:</b>					
County Fines (Local Fine)		LGC 113.004, PC 12.23		1200-351-10-062-000-0-000	\$ 19,093.05
Texas Parks & Wildlife 85% Fine (State Fine)		TPWC 12.1.7		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	125.00
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)		1100-207-30-000-005-0-000	-
<b>LOCAL COURT COSTS AND FEES:</b>					
Courthouse Security Adm. Fee(\$3)		C.C.P. Art. 102.17(b)		1241-341-10-060-001-0-000	1,056.73
Courthouse Security Fund JP (\$1)		C.C.P. Art. 1.2017		1245-341-10-062-000-0-000	337.13
Justice Court Technology Fund (\$4)		C.C.P. Art. 1.20173		1242-341-10-060-000-0-000	1,400.90
Time Payment - @40% OF \$25.00 (\$10.00)		LGC 133.1.3(d)		1100-341-10-060-001-0-000	123.27
Time Payment - @ 10% of \$25.00 (\$2.50)		LGC 133.1.3(e)		1100-341-10-060-002-0-000	30.82
Administrative Local Transaction Fee (\$2)		C.C.P. Art. 1.2072		1100-341-10-060-003-0-000	766.83
Motor Vehicle Adm. Fee (\$10-\$20) (Dumalis Fee for Exp. DL, Exp. Imp. Cert, Exp. Mv Reg.)		TRC Sec 548.605, 521.26.502-407		1100-341-10-060-004-0-000	30.00
<b>Special Fees</b>					
Deferred Disposition		C.C.P. Art. 45.51	844.30	1100-341-10-062-000-0-000	1,050.91
Administrative Fee - "Drivers Safety Course" (\$10)		C.C.P. Art. 45.511(f)	206.61		
Support of Judiciary Fund (\$1.60)		LGC 133.1.5		1100-341-10-060-009-0-000	201.66
Traffic Fee (\$3)		T.R.C. 542.4.3		1100-341-10-062-000-0-000	655.90
Child Safety (\$20-\$25)		C.C.P. Art. 1.2014		1100-341-10-060-011-0-000	95.37
Failure to Appear (\$4)		TC 706.006/TC 706.7(d) 2		1100-341-10-060-012-0-000	174.24
Scofflaw Fee (\$20)		TRC 502.01.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	304.04
<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	154.09
Juvenile Crime and Delinquency Fund ( \$2.25, \$5.00)		C.C.P. Art. 102.075(m)		1100-207-20-000-007-0-000	3.06
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	35.61
Consolidated Court Costs Fund (\$17)		CCP 102.075 (a) 3/LGC 133.102		1100-207-20-000-015-0-000	13,885.41
Compensation Victims Of Crime Fund ( \$3, \$5, \$15, \$35)		C.C.P. Art. 56.55 (2) & (3)		1100-207-20-000-017-0-000	106.84
Judicial & Court Personnel Training Fund ( \$1, \$2)		Govt. Code Sec. 56.001 (b)		1100-207-20-000-027-0-000	14.24
Correctional Management Institute of Texas Fund (\$5.00)		CCP Art. 102.075		1100-207-20-000-029-0-000	2.56
Indigent Legal Services Fee-JP (\$6)	79	Govt. Code Sec. 101.141(2) (B)		1100-207-20-000-004-0-000	474.00
State Traffic Fee- Subtitle C (\$30)		TRC Sec 542.4031		1100-207-20-000-035-0-000	6,439.21
Jury Service Fee (\$4)		C.C.P. Art. 102.0045		1100-207-20-000-053-0-000	1,344.41
Support of Judiciary Fund (\$5.40)		LGC 133.105		1100-207-20-000-054-0-000	1,802.79
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 (\$2)		LGC 133.107/GC 102.023		1100-207-20-000-059-0-000	660.03
Moving Violation Fee (\$0.10)		C.C.P. Art. 102.022/GC		1100-207-20-000-061-0-000	27.21
Safety Seat Violation Fee (\$0.15)		TRC 545.412 (b-1)		1100-207-20-000-062-0-000	-
Failure to Appear (\$20)		TRC 706.006/TC 706.007(d)(2)		1100-207-20-000-066-0-000	871.24
Electronic Filing Fee - Civil (\$10)		GC 101.1411 GC 51.851		1100-2 7 2 - 07 -	790.00
Truancy Prevention and Diversion Fund (\$1)		C.C.P. Art. 102.015		1100-207-2 73 0	305.67
Texas Home Visiting Program Contribution (\$5)		HSC 191.0048/LGC 118.018		1100-207-20 -074-	-
Judicial & Court Personnel Training Fund-Civil (\$5)	79	GC 51.971 (a)		1100-2 7 2 -076- -	395.00
<b>ARREST/WARRANT FEES: STATE</b>					
D.P.S. ( \$3, \$5, \$35, \$50)		C.C.P. Art. 102.011		1100-207-2 - 19 -000	1,514.60
T.A.B.C. ( \$3, \$5, \$35, \$50)				1100-2 7 2 - 2 -000	0.00
P.K.W.L. ( \$3, \$5, \$35, \$50)				1100-207 2 21	-
<b>ARREST/WARRANT/SERVICE FEES: COUNTY</b>					
<b>Sheriff Fees:</b>					
Constable Fees:				1100-342-1 6 00 1-000	20.00
Precinct #1				1100-342-1 291	4,832.98
Precinct #2				1100-342-1 -292- -	-
Precinct #3				1100-342-1 -293- -0-	-
Precinct #4				1100-342-1 -294- -	-
Precinct #5				1100-342-1 -295- -0-000	-
District Attorney Fees				1100-341-1 - 60-0 7- 0	-
Tax Assessor Fraud Investigators				1100-342-1 - 60 2-0-000	-
School District Arrest Fee				1100-342-10-060 3 0	5.00
Fire Marshal Fee				11 0-342-2 -06 1-0 0	-
<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 3 000 0 3- 0 0	-
Refund - Overpayments				1100-202-00-000-008-0-000	-
Due to Others				1100-202-00-000-008-0-000	0.00
Restitution				1100-202-00-000-008-0-000	-
Failure to Appear- OmniBase (\$6)		TRC 706.006/TC 706.007 (d) 1		1100-202-00-000-019-0-00	261.37
Delinquent Attorney Fee		C.C.P. Art. 103.0031 b		1100-202-00-000-004-0	-
<b>Justice Fees (Local Fees)</b>					
Small Claims Court Filing Fee (\$25)		LGC 118.121/118.122	0.00	1100-341-1 6 00 1- -000	2,000.00
Debt Claim Fee (Justice Court Filing Fee) (\$25)		LGC 118.121/118.122	197.00		
Landlord & Tenant Eviction Filing Fee (Forcible Entry, and Detainer Court) (\$25)		LGC 118.121/118.122			
Transcript Fees (\$10)		LGC 118.121/118.23 (b)			
Abstract Fees (\$5)		LGC 118.211/118.23 (b)	10.00		
Writ Filing Fee (\$5)		LGC 118.211/118.23 (d)	00		
Issuing other Document (\$1 1st pg, 25 for each addtl' pg)		LGC 118.211/118.23 (e)			
Certified Copies of Court Papers (\$2 1st pg, 25 for each addtl' pg)		LGC 118.2			
Probable Cause Tow Hearing Fee (\$20)		LGC 101.4.1a/4			
Birth Certificates (\$22 each)		HSC 191.045 (3) d		1100-341 1 60 01 0	-
Death Certificates (\$20 each, each addtl' \$3)		HSC 191.045 (3) d		1100-341 10 60 08- 0 0	-
Preservation of Vital Statistics Fee (\$1 each)		H.S. Sec 191.045 h			
Jury Fees (Civil \$22, Criminal \$3)		Rules of Civil Proc. Rule 104.1		1100-341 1 6 6- -000	-

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

DATE: 1/15/2018  
5/15/2018

TOTAL AMOUNT DUE TO THE COUNTY TREASURER: \$ 64,653.85

X1; X2

# Justice of the Peace Jesus Morales Schedule of Adjustments For the Month Ended April 30, 2018

Receipt Number	Case Number	Date	Offense	Off date	Disposition Date	CCC	CHS	CHSIP	CMIT	CO	CVCA	DPS	DPSr	FA	IDRF	JCD	JCPT	JCTF	JSF	LTF	MVF	SCOF	SJFC	SJFS	STF	SV50	TPDC	TPDS	UTFC	WARF	TOTAL	
14- JP12-2018- 01939	TR	4/24/2018	speeding	1/15/2014	4/10/2018	32.64	2.45	0.82	-	-	4.08	-	-	-	1.63	-	-	3.26	3.26	2	0.08	16.32	0.49	4.41	24.48	-	1.63	2.45	-	-	100	
<b>Based on offense, SV50 should NOT be assessed.</b>																																
02- JP12-2018- 01707	TR	4/10/2018	no safety belt	4/25/2002	4/10/2018	17	3	-	0.5	25	15	5	-	5	-	0.5	2	4	-	2	-	20	-	-	-	25	-	-	3	-	-	127
02- JP12-2018- 01909	TR	4/20/2018	no safety belt	7/7/2002	4/20/2018	17	3	-	0.5	25	15	5	-	5	-	0.5	2	4	-	2	-	20	-	-	-	25	-	-	3	-	-	127
<b>Based on offense, MVF should NOT be assessed.</b>																																
02- JP12-2018- 02019	T15- 3441112	4/30/2018	15 unrestrained child under	5/1/2015	4/30/2018	40	3	1	-	50	-	5	-	-	2	-	-	4	4	2	0.1	20	0.6	5.4	30	50	1	1	3	-	222.1	
<b>Based on disposition date, time payment should be assessed.</b>																																
01766	T01- 1296112	4/13/2018	insurance failed to drive in	4/21/2001	6/16/2006	17	3	-	-	40.75	15	5	-	5	-	0.25	2	-	-	2	-	20	-	-	-	-	-	-	-	-	50	160
01805	TR17- 3517-112	4/16/2018	single lane	6/10/2017	6/30/2017	32.64	2.45	0.82	-	-	4.08	-	-	4.08	-	1.63	-	3.26	3.25	2	0.08	16.32	0.49	4.41	24.48	-	0.82	0.82	2.45	-	-	100

# 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

May 24, 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 April 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 April 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 April 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, 52<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  
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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, 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 determine if 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 April 2018 were \$126,063.42. Based on the results of our review, we 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 April 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), February 2018 (9), and March 2018 (10) 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.

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 June 2014 through August 2014 and April 2015 through April 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, copies of the OCA Reports cannot be generated due to programming errors in *Odyssey*. In addition, copies of incorrect 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. 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.

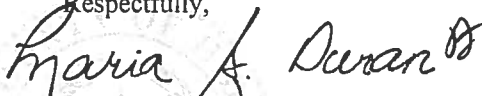
**Recommendation:**

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.

Please provide written management responses to the observations noted above by June 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 Arcilla Duran, CPA  
Hidalgo County Auditor

Enclosures: Copy of *Monthly Report* and Exhibit A

cc: Valde Guerra, County Executive Officer

**HIDALGO COUNTY DISTRICT JUDGES**



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

PAGE 2 OF 2

Name of Fine, Fee, Court Cost	# Issued/ Filed	Statute Reference	Detail of Amt Collected	GL Acct No	Amt. Collected
<b>FINES:</b>					
County Fines (Local Fine)		LGC 113.004, PC 12 23		1200-351-10-063-000-0-000	\$ 47,802.32
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	437.50
Gross Weight 50% Fine (State Fine)		TRC Sec 621.506 (a)		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	1,781.95
Courthouse Security Fund JP (\$1)		C.C.P. Art. 102.017		1245-341-10-063-000-0-000	593.98
Justice Court Technology Fund (\$4)		C.C.P. Art. 102.0173		1242-341-10-060-000-0-000	2,375.93
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	1,200.00
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	180.00
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	179.82
Deferred Disposition		C.C.P. Art. 45.051	\$ -		
Administrative Fee - "Drivers Safety Course" (\$10)		C.C.P. Art. 45.051(f)	\$ 179.82		
Support of Judiciary Fund (\$5.60)		LGC 133.105		1100-341-10-060-009-0-000	356.39
Traffic Fee (\$3)		T.R.C. 542.403		1100-341-10-063-000-0-000	836.95
Child Safety (\$20-\$25)		C.C.P. Art. 102.014 (c)		1100-341-10-060-011-0-000	25.00
Failure to Appear (\$4)		TRC 706.006/TRC 706.007(d)(2)		1100-341-10-060-012-0-000	92.00
Scofflaw Fee (\$20)		TRC 502.010(a)		1100-341-10-140-049-0-000	3,840.00
Truancy Prevention and Diversion Fund (\$1)		C.C.P. Art. 102.015		1100-341-10-060-013-0-000	571.98
<b>STATE COURT COSTS AND FEES:</b>					
Criminal Justice Planning Fund C.C.P. (\$5)		C.C.P. Art. 102.051		1100-207-20-000-003-0-000	-
Breath Alcohol Testing Fund (\$30)		C.C.P. Art. 102.016		1100-207-20-000-006-0-000	-
State General Revenue Fund (\$2.50)		C.C.P. Art. 102.015		1100-207-20-000-010-0-000	-
Law Enforcement Education Fund (___\$1, ___\$1.50, ___\$3.50)		Govt. Code Sec. 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 102.075 (a) 3/ LGC 133.102		1100-207-20-000-015-0-000	23,759.27
Compensation Victims Of Crime Fund (___\$3, ___\$5, ___\$15, ___\$35)		C.C.P. Art. 56.55 (3) & (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 (\$5.00)		CCP Art. 102.075		1100-207-20-000-029-0-000	1,588.00
Indigent Legal Services Fee- JP (\$6)	317	Govt. Code Sec. 101.141(2) (B)		1100-207-20-000-004-0-000	1,902.00
State Traffic Fee-Subtile C (\$30)		TRC Sec 542.4031		1100-207-20-000-035-0-000	8,369.46
Jury Service Fee (\$4)		C.C.P. Art. 102.0045		1100-207-20-000-033-0-000	2,375.93
Support of Judiciary Fund (\$5.40)		LGC 133.105		1100-207-20-000-054-0-000	3,205.50
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)		1100-207-20-000-037-0-000	-
Indigent Defense Representation Fund (\$2)		LGC 133.107/GC 102.023		1100-207-20-000-059-0-000	1,185.95
Moving Violation Fee (\$0.10)		C.C.P. Art. 102.022/GC		1100-207-20-000-061-0-000	42.60
Safety Seat Violation Fee (\$0.15) (on or before September 28, 2011)		TRC 545.412 (b-1)		1100-207-20-000-062-0-000	0.00
Failure to Appear (\$20)		TRC 706.006/TRC 706.007(d)(2)		1100-207-20-000-066-0-000	460.00
Electronic Filing Fee - Civil (\$10)		GC 101.141/GC 51.851		1100-207-20-000-070-0-000	3,170.00
Truancy Prevention and Diversion Fund (\$1)		C.C.P. Art. 102.015		1100-207-20-000-073-0-000	575.98
Texas Home Visiting Program Contribution (\$5)	317	HSC 191.0048/LGC 118.018 (e)		1100-207-20-000-074-0-000	1,585.00
Judicial & Court Personnel Training Fund-Civil (\$5)		GC 51.971 (a)		1100-207-20-000-076-0-000	-
<b>ARREST/WARRANT FEES: STATE</b>					
D.P.S. (___\$3, ___\$5, ___\$35, ___\$50)		C.C.P. Art. 102.011		1100-207-20-000-019-0-000	2,904.91
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	30.00
Constable Fees:				1100-342-10-291-000-0-000	-
Precinct #1				1100-342-10-292-000-0-000	3,115.00
Precinct #2				1100-342-10-293-000-0-000	75.00
Precinct #3				1100-342-10-294-000-0-000	75.00
Precinct #4				1100-342-10-295-000-0-000	-
Precinct #5				1100-341-10-060-007-0-000	-
District Attorney Fees				1100-342-10-060-002-0-000	-
Tax Assessor Fraud Investigators				1100-342-10-060-003-0-000	-
School District Arrest Fee				1100-342-20-060-001-0-000	-
Fire Marshal Fee				1100-342-20-060-001-0-000	-
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	55.00
Due to Others				1100-202-00-000-009-0-000	-
Restitution				1100-202-00-000-009-0-000	-
Failure to Appear- OmniBase (\$6)		TC 706.006/TC 706.007(d)(2)		1100-202-00-000-019-0-000	138.00
Delinquent Attorney Fee		C.C.P. Art. 103.0031(b)		1100-202-00-000-004-0-000	4,629.00
<b>Justice Fees (Local Fees)</b>					
Small Claims Court Filing Fee (\$25)		LGC 118.121/118.122	\$ -	1100-341-10-060-001-0-000	8,061.00
Debt Claim Fee (Justice Court Filing Fee) (\$25)		LGC 118.121/118.122	7,925.00		
Landlord & Tenant Eviction Filing Fee (Forcible Entry & Detainer Court) (\$25)		LGC 118.121/118.122	-		
Transcript Fees/Appeal Fee (\$10)		LGC 118.121/118.123 (b)	10.00		
Absract Fees (\$5)		LGC 118.121/118.123 (a)	25.00		
Wrt Filing Fee (\$5)		LGC 118.121/118.123 (d)	100.00		
Issuing other Document (\$1 1st pg. 25 for each addtl pg)		LGC 118.121/118.123 (a)	1.00		
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)	-		
Birth Certificates (\$22 each)		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	-
Jury Fees (Civil \$22, Criminal \$3)		Rules of Civil Proc. Rule 304.1(b)		1100-341-10-060-006-0-000	-
		CCP 102.004			

**AUDITED BY: THE HIDALGO  
COUNTY AUDITOR'S OFFICE**  
DATE: 04/17/2018  
4/18/2018

TOTAL AMOUNT DUE TO THE COUNTY TREASURER:

\$ 126,063.42

# Justice of the Peace Bobby Contreras Schedule of Adjustments For the Month Ended April 30, 2018

Receipt Case Number	Case Date	Offense	Disposition Date	Off date	Offense Date	CCC	CHS	CHSJP	CO	CRF	DEL	DPS	DPSf	IDRF	JCTF	JSF	LTF	MVF	OMNIC	OMNIS	OMNIV	SCOF	SJFC	SJFS	STF	TPDC	TPDS	UTFC	TOTAL
<b>TPDC and TPDS should be split \$1.00 each.</b>																													
JP21-2018-02694	14-21	CR-0985-14-21	4/9/2018	no safety belt	2/19/2014	40	3	1	50	-	51.6	5	-	2	4	4	2	-	-	-	-	20	0.6	5.4	30	-	2	3	223.6
<b>TPDC and TPDS should be split \$1.00 each. Furthermore, MVF should NOT be assessed.</b>																													
JP21-2018-02654	14-21	CR-1113-14-21	4/6/2018	inspection	2/22/2014	40	3	1	51	-	60.93	5	-	2	4	4	2	0.1	4	20	6	20	0.6	5.4	30	-	2	3	264.03
<b>Based on offense, MVF should NOT be assessed.</b>																													
JP21-2018-02892	J21	TR17-7581-02892	4/16/2018	no safety belt, child	8/4/2017	40	3	1	12.5	12.5	-	-	5	2	4	4	2	0.1	-	-	-	20	0.6	5.4	30	1	1	3	147.1
JP21-2018-02712	J21	TR18-1660-02712	4/9/2018	no safety belt, child	2/27/2018	40	3	1	12.5	12.5	-	-	5	2	4	4	2	0.1	-	-	-	-	0.6	5.4	30	1	1	3	127.1
<b>Delinquent was under assessed \$0.16.</b>																													
JP21-2018-02562	13-21	CR-4577-13-21	4/3/2018	speeding	8/31/2013	40	3	1	63.69	-	63.93	5	-	2	4	4	2	0.1	4	20	6	20	0.6	5.4	30	-	3	277.72	
<b>Delinquent was under assessed \$0.15</b>																													
JP21-2018-03368	J21	TR17-2719-03368	4/26/2018	speeding	3/21/2017	40	3	1	48.64	-	51.03	-	5	2	4	4	2	0.1	-	-	-	20	0.6	5.4	30	1	1	3	221.77

# 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

May 31, 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 April 2018

Dear Judge Garza:

We conducted a limited scope review of the *Monthly Fines and Fees Report (Monthly Report)* and supporting documentation for the month of April 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 April 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.
- Verified the sequence of receipts per the *Monthly Report* agreed to *Odyssey's* Receipt Journal Report. In addition, verified that receipts followed sequential order.

### HIDALGO COUNTY DISTRICT JUDGES

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

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

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

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

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

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

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

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

L. KENO VASQUEZ  
JUDGE, 390<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 April 2018 were \$243,825.65. Based on the results of our review, we 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 7 receipts 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, the 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.

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 the 7 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 April 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.

---

HIDALGO COUNTY DISTRICT JUDGES

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

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

**Recommendation:**

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

**Observation No. 3:**

We noted that 7 of 399 online credit card transactions were receipted 2 days after date of transaction. In addition, 1 of 1 Kiosk credit card transaction was receipted 35 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 online payments were not receipted on time because of heavy workload and the Kiosk payment 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 June 15, 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  
Hidalgo County Auditor

Enclosures: Copy of *Monthly Report* and Exhibit A

cc: Valde Guerra, County Executive Officer

**HIDALGO COUNTY DISTRICT JUDGES**

RECEIVED BY  
COUNTY CLERK

2018 MAY 3 PM 4:01

JUSTICE OF THE PEACE  
MONTHLY FINES AND FEES COLLECTED  
FOR THE MONTH OF: April-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>JP31-2018-04692</u> <sup>4</sup>	THRU	<u>JP31-2018-06518</u> <sup>06208</sup>	\$ <u>243,825.65</u>	<sup>243,825.65</sup>
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>243,825.65</u>	
				\$ <u>243,713.55</u>	x3 ✗
Less: Total amount of remittances to County Treasurer (From Part II)				<u>243,825.65</u>	(A)
Total funds due to County Treasurer (Overtransfer Made to Co Treas.)				<u>0.00</u>	x4-a 304

Part II: REMITTANCES MADE TO THE COUNTY TREASURER

DESCRIPTION	AMOUNT	Comment
Total Collections for the Month (See Schedule of Receipts & Deposits)	\$ <u>243,510.32</u>	243,825.65 B, ✓
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>243,510.32</u>	243,825.65 (A)

PREPARED BY: Debra Gonzalez

DATE PREPARED: 5/2/2018 14:08

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

[Signature] 5-3-2018  
 JUSTICE OF THE PEACE DATE

AUDITED BY THE HIDALGO  
 COUNTY AUDITOR'S OFFICE  
 DATE: 5/23/18

RECEIVED BY  
 COUNTY CLERK  
 JUDGE: LUIS GARZA  
 Precinct No. 3 Place No. 1

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

City: MISSION, TX  
 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)					
Texas Parks & Wildlife 85% Fine (State Fine)		LGC 113.004, PC 12.23		1200-351-10-065-000-0-000	57872.21
No Safety Belt 50% Fine (State Fine)		TPWC 12.107		1100-207-20-000-012-0-000	87873.21
Gross Weight 50% Fine (State Fine)		TRC 345.412, 345.413 (j)		1100-207-20-000-028-0-000	622.20
School District 50% Fines		TRC Sec 621.506 (g)		1100-207-20-000-013-0-000	862.42
<b>LOCAL COURT COSTS AND FEES:</b>					
Courthouse Security Adm. Fee(\$3)				1100-207-30-000-008-0-000	
Courthouse Security Fund JP (\$1)		C.C.P. Art. 102.017 (b)		1241-341-10-060-001-0-000	3919.38
Justice Court Technology Fund (\$4)		C.C.P. Art. 102.017		1245-341-10-065-000-0-000	1306.47
Time Payment - @40% OF \$25.00 (\$10.00)		C.C.P. Art. 102.013 (j)		1242-341-10-060-000-0-000	5225.24
Time Payment - @ 10% of \$25.00 (\$2.50)		LGC 133.103 (d)		1100-341-10-060-001-0-000	1,037.96
Administrative Local Transaction Fee (\$2)		LGC 133.103 (e)		1100-341-10-060-002-0-000	259.49
Motor Vehicle Adm. Fee (\$10-\$20)		C.C.P. Art. 102.502		1100-341-10-060-003-0-000	2033.52
Special Fees		TRC Sec 548.605, 521.126, 502.407		1100-341-10-060-004-0-000	210.00
Deferred Disposition				1100-341-10-065-000-0-000	1723.70
Administrative Fee - "Drivers Safety Course" (\$10)		C.C.P. Art. 45.051	1,353.70		1,717.64
Support of Judiciary Fund (\$ 60)		C.C.P. Art. 45.051(f)	363.04		
Traffic Fee (\$3)		LGC 133.105	370.00	1100-341-10-060-009-0-000	783.28
Child Safety (\$20-\$25)		T.R.C. 342.403		1100-341-10-065-000-0-000	2104.09
Failure to Appear (\$4)		C.C.P. Art. 102.014 (c)		1100-341-10-060-011-0-000	445.00
Scotlaw Fee (\$20)		TRC 706.006/TRC 706.007(d)(2)		1100-341-10-060-012-0-000	
Truancy Prevention and Diversion Fund (\$1)		TRC 502.010(a)		1100-341-10-140-049-0-000	1034.99
<b>STATE COURT COSTS AND FEES:</b>					
Criminal Justice Planning Fund C.C.P. (\$5)		C.C.P. Art. 102.015		1100-341-10-060-013-0-000	1261.07
State General Revenue Fund (\$2.50)				1100-207-20-000-003-0-000	
Law Enforcement Education Fund (\$1, \$1.50, \$3.50)		C.C.P. Art. 102.015		1100-207-20-000-010-0-000	
Operators and Chauffeurs License Fund (\$75)		Govt. Code Sec 415.082		1100-207-20-000-011-0-000	
Time Payment - @50% OF \$25.00 (\$12.50)		T.R.C. 601.192		1100-207-20-000-031-0-000	
Juvenile Crime and Delinquency Fund (\$ .25, \$ .50)		LGC 133.103 (b)		1100-207-20-000-005-0-000	1,297.45
Comprehensive Rehabilitation Fund (\$5)		C.C.P. Art. 102.075(m)		1100-207-20-000-007-0-000	
Fugitive Apprehension Fund (\$5)		C.C.P. Art. 102.082		1100-207-20-000-008-0-000	
Consolidated Court Costs Fund (\$17)		C.C.P. Art. 102.019 (a) 2		1100-207-20-000-009-0-000	0.00
Compensation Victims Of Crime Fund (\$3, \$5, \$15, \$35)		CCP 102.075 (a) 3/ LGC 133.102		1100-207-20-000-015-0-000	52218.30
Judicial & Court Personnel Training Fund (\$1, \$2)		C.C.P. Art. 56.55 (2) & (3)		1100-207-20-000-017-0-000	
Correctional Management Institute of Texas Fund (\$ .50)		Govt. Code Sec. 56.001 (b)		1100-207-20-000-027-0-000	
Indigent legal Services Fee-JP (\$6)		CCP Art. 102.075		1100-207-20-000-029-0-000	0.50
State Traffic Fee- Subtitle C (\$30)	144	Govt. Code Sec. 101.141(2) (B)		1100-207-20-000-004-0-000	864.00
Jury Service Fee (\$4)		TRC Sec 542.4031		1100-207-20-000-035-0-000	21040.90
Support of Judiciary Fund (\$5.40)		C.C.P. Art. 102.0045		1100-207-20-000-053-0-000	5221.80
Birth Certificate Fee (\$1.80)		LGC 133.105		1100-207-20-000-054-0-000	7028.67
Defensive Driving Record Fee (\$12)		HSC 191.022(f)		1100-207-20-000-039-0-000	
Indigent Defense Representation Fund (\$2)		C.C.P. Art. 45.0511 (c-1)		1100-207-20-000-057-0-000	
Moving Violation Fee (\$0.10)		LGC 133.107/GC 102.023		1100-207-20-000-059-0-000	2590.12
Safety Seat Violation Fee (\$0.15)		C.C.P. Art. 102.022/GC		1100-207-20-000-061-0-000	102.81
Failure to Appear (\$20)		TRC 545.412 (b-1)		1100-207-20-000-062-0-000	0.30
Electronic Filing Fee - Civil (\$10)		TRC 706.006/TRC 706.007(d)(2)		1100-207-20-000-066-0-000	
Truancy Prevention and Diversion Fund (\$1)		GC 101.141/GC 51.851		1100-207-20-000-070-0-000	1,440.00
Texas Home Visiting Program Contribution (\$5)		C.C.P. Art. 102.015		1100-207-20-000-075-0-000	1267.07
Judicial & Court Personnel Training Fund-Civil (\$5)	4	HSC 191.0048/LGC 118.018 (e)		1100-207-20-000-074-0-000	
<b>ARREST /WARRANT FEES: STATE</b>					
D.P.S. (\$3, \$5, \$35, \$50)	144	GC 51.971 (a)		1100-207-20-000-076-0-000	720.00
T.A.B.C. (\$3, \$5, \$35, \$50)		C.C.P. Art. 102.011		1100-207-20-000-019-0-000	6180.47
P.K.W.L. (\$3, \$5, \$35, \$50)				1100-207-20-000-020-0-000	5.00
Texas Comptrollers Criminal Investigators				1100-207-20-000-021-0-000	35.00
<b>ARREST /WARRANT/SERVICE FEES: COUNTY</b>					
Sheriff Fees:		LGC 119.151		1100-207-20-000-060-0-000	
Constable Fees:				1100-342-10-060-001-0-000	261.81
Precinct #1				1100-342-10-291-000-0-000	75.00
Precinct #2				1100-342-10-292-000-0-000	75.00
Precinct #3				1100-342-10-293-000-0-000	7,339.93
Precinct #4				1100-342-10-294-000-0-000	75.00
Precinct #5				1100-342-10-295-000-0-000	
District Attorney Fees				1100-341-10-060-007-0-000	150.00
Tax Assessor Fraud Investigators				1100-342-10-060-002-0-000	
School District Arrest Fee				1100-342-10-060-003-0-000	10.00
Fire Marshal Fee				1100-342-20-060-001-0-000	
<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				1100-202-00-000-011-0-000	465.70
Due to Others				1100-202-00-000-011-0-000	
Restitution				1100-202-00-000-011-0-000	
Failure to Appear- OmniBase (\$6)				1100-202-00-000-019-0-000	
Delinquent Attorney Fee				1100-202-00-000-014-0-000	
<b>Justice Fees (Local Fees)</b>					
Small Claims Court Filing Fee \$7				1100-202-00-000-014-0-000	1,938.00
Debt Claim Fee				1100-202-00-000-014-0-000	
Landlord & Tenant Dispute Hearing Fee				1100-202-00-000-014-0-000	
Transcript Fees \$1					
Witness Fees \$					
Notary Fees \$					
Notary Seal Renewal \$					
Notary Public License \$					
Notary Public License Renewal \$					
Birth Certificates \$22 each \$9.20 local					
Death Certificates \$20 each, each addl \$3					
Preservation of Vital Statistics Fee \$1 each					
Jury Fees (Civil \$22, Criminal \$3)					

AUDITED BY: THE HIDALGO  
 COUNTY AUDITOR'S OFFICE  
 DATE: ea 5/23/2018  
 47 5/31/18  
 D.C. 5/31/18

# Justice of the Peace Luis Garza Schedule of Adjustments For the Month Ended April 30, 2018

Receipt Number	( abc Number	Disposition Date	Offense Date	Off date	CCC	CHS	CHSIP	CMIT	CO	CSS	DEL	DPS	DPSr	IDRF	JCTF	JSF	LTF	MVF	SCOF	SJFC	SJFS	SO	STF	SV50	TPDC	TPDS	UTFC	WFPREC31	TOTAL		
JP31 2018 05944	CR15 0285 131		no seat belt, child	12/26/2014	4/24/2018	40	3	1	12.48	0.15	59.13	5	2	4	4	4	2	20	0.6	5.4	5.4	30	12.47	1	1	3	50	256.23			
<b>Based on offense date, CMIT should NOT be assessed.</b>																															
JP31 2018 05348	CR15 1467 131		display License plates	12/24/2014	4/11/2018	40	3	1	0.5	-	26.25	-	2	4	4	-	-	20	0.6	5.4	5	-	1	1	-	-	-	113.75			
<b>Based on disposition date, time payment should be assessed.</b>																															
JP31 2018 04800	CR14 131	TR16 2568	speeding	3/21/2016	7/24/2017	40	3	1	36	-	-	-	5	2	4	4	2	0.1	20	0.6	5.4	30	-	1	1	3	-	158.1			
JP31 2018 04740	CR14 131		no drivers license	2/13/2017	6/23/2017	40	3	1	65.9	-	-	-	5	2	4	4	2	0.1	20	0.6	5.4	-	1	1	-	-	-	155			
<b>TPDC and TPDS should be split \$1.00 each.</b>																															
JP31 2018 05486	CR14 0555 131		speeding	1/18/2014	4/13/2018	40	3	1	63	-	55.53	5	2	4	4	2	0.1	20	0.6	5.4	30	-	-	2	3	-	240.63				
JP31 2018 06161	CR14 0848 131		no drivers license over 34000	2/10/2014	4/30/2018	40	3	1	66	-	46.53	5	2	4	4	2	0.1	20	0.6	5.4	-	-	2	-	-	-	201.63				
JP31 2018 05799	CR14 1063 131		tandem axle	3/5/2014	4/20/2018	40	3	1.00	100	-	56.7	5	2	4	4	2	-	20	0.6	5.4	-	-	2	-	-	-	245.7				

# 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

May 24, 2018

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

Re: Jail Commissary Audit No. 2018-01

Dear Sheriff Guerra:

We have completed an audit of the Jail Commissary Account for the year ended December 31, 2017 in accordance with Local Government Code §351.0415 and our annual audit plan. The objectives of the audit were to determine whether:

1. Purchases were in compliance with Local Government Code §351.0415 (c) and vendor contracts;
2. Collections were properly accounted and safeguarded; and
3. Assets (capital/minor assets and merchandise inventory) were properly accounted and safeguarded.

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.

## **Background**

Local Government Code §351.0415 authorizes the Sheriff to operate a jail commissary for the use of the inmates committed to the County jail. The jail commissary must be operated in accordance with rules adopted by the Commission on Jail Standards. Pursuant to Local Government Code §351.0415 (c), the Sheriff has exclusive control of the jail commissary funds and must use commissary proceeds only to:

1. Fund, staff, and equip a program addressing the social needs of the inmates, including an educational or recreational program and religious or rehabilitative counseling;
2. Supply inmates with clothing, writing materials, and hygiene supplies;
3. Establish, staff, and equip the commissary operation and fund the salaries of staff responsible for managing the inmates' commissary accounts;
4. Fund, staff, and equip both an educational and a law library for the educational use of inmates; or
5. Fund physical plant improvements, technology, equipment, programs, services, and activities that provide for the well-being, health, safety, and security of the inmates and the facility.

Local Government Code §351.0415 (g) further states commissary proceeds may only be used for the purposes described in Subsection (c). A commissioners court may not use commissary proceeds to fund the budgetary operating expenses of a county jail.

## **Jail Commissary Bank Account**

Pursuant to Local Government Code §351.0415 (b)(2), the Sheriff must maintain commissary accounts showing the amount of proceeds from the commissary operation and the amount and purpose of disbursements made from the proceeds. The Sheriff accomplishes this responsibility by maintaining the Jail Commissary bank account and preparing financial statements (e.g., Statement of Net Assets and Statement of Revenues, Expenses, and Changes in Fund Net Assets). The Sheriff is required to submit these financial statements to the

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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.

County Auditor's Office on a monthly basis, along with subsidiary ledgers and other supporting documentation. As of December 31, 2017, the Jail Commissary bank account had cash on deposit totaling \$2,689,568.66. The Jail Commissary generated revenues totaling \$1,536,276.69 and incurred expenses totaling \$1,362,880.79, resulting in net income of \$173,395.90 for the year ended December 31, 2017.

### Operating Procedures

The Jail Commissary operates weekdays including holidays. The Jail Commissary offers 157 merchandise items for sale to the inmates. Merchandise items fall under the following categories: personal care (hygiene for hands and body), hair care, snacks, beverages, candy, food items, stationery supplies, greeting cards, phone cards, undergarments, and medication. Inmates may purchase items from the Jail Commissary by completing a pre-printed order form. The Jail Commissary staff reviews the request against the dietary restriction and no-privilege list and the inmate's account balance in *Odyssey*, the Jail Commissary inventory system, to determine if sufficient funds are available to fulfill the inmate's order request. If the inmate does not have sufficient funds, the inmate's order is fulfilled up to their available balance, their balance is reduced by the items purchased and they are notified of their new balance and that their entire order was not fulfilled.

At the beginning of each workday, the Jail Commissary Supervisor submits the daily "Commissary Sales" and "Inmate Account Journal" reports that list the commissary deductions per inmate to a Jail Administrative Assistant I, for the prior day's activity. The Administrative Assistant I issues a check from the Inmate Trust Fund (in *Odyssey's* Financial Manager) bank account to the Jail Commissary bank account for the total daily sales on the "Inmate Account Journal" report. In addition, the Jail Administrative Assistant I will prepare the deposit and send a Detention Officer to the bank to make the deposit. When the Detention Officer comes back with the validated deposit slip, a copy of it, along with a copy of the check and both the daily "Commissary Sales" and "Inmate Account Journal" reports are forwarded to the Jail Commissary Accountant.

The Jail Commissary Supervisor checks the *Odyssey* inventory system every two weeks and orders merchandise as needed. Before placing an order, the Jail Commissary Supervisor prepares a requisition in Microsoft Excel and submits the requisition to either one of the two jail Captains for approval. When merchandise is received, the Jail Commissary Clerks compare the items received to the packing slip. If any discrepancies are found, the discrepancies are noted on the packing slip and the Jail Commissary Clerks notify the Jail Commissary Supervisor. The Jail Commissary Supervisor verifies that the discrepancies exist and notifies the vendor. The vendor may either send the missing merchandise or issue a credit memo. The Jail Commissary Accountant will only pay for the number of items actually received. Once all the merchandise is verified, the Jail Commissary Supervisor updates the inventory in *Odyssey* to reflect the new inventory count and approves the invoice for payment. Invoices are entered into *QuickBooks* by the Jail Commissary Supervisor. The original invoice is provided to the Jail Commissary Accountant. The Jail Commissary Accountant prints the check from *QuickBooks* and obtains the Sheriff's, Chief Deputy's, or Division Chief's signature of approval. Once the check has been approved by the Sheriff, Chief Deputy, or Division Chief, the check is forwarded to the vendor by the Jail Commissary Accountant.

A physical inventory count of merchandise items is conducted on a monthly basis. The Jail Commissary Supervisor prepares a "Hidalgo County Sheriff's Jail Commissary Inventory Adjustments Control Form Damage/Losses" for damaged items (e.g., open or stale dated packages) and a "Hidalgo County Sheriff's Jail Commissary Inventory Adjustments Control Form Over/Short" for any variances found between the physical inventory count and *Odyssey*. Inventory adjustments are made in *Odyssey* by the Jail Commissary Supervisor and subsequently approved by the Division Chief. The inventory items reported as damaged/lost are verified by the Jail Commissary Accountant.

Sales transactions are voided when an inmate is released prior to receiving the commissary items ordered, when an inmate refuses to sign for items ordered or when an inmate is issued the incorrect commissary item. The Jail Commissary Supervisor signs and dates the voided receipt. The voided receipt is marked "VOID" and the reason for the void is written on the receipt. After the voided receipt is approved by the Jail Commissary Supervisor, the Supervisor enters the void and the items are automatically added into the *Odyssey* inventory system. A copy of the voided receipt is attached to the daily "Commissary Sales Report." If the inmate was released prior to receiving the commissary order, the Administrative Sergeant is notified. The Administrative Sergeant ensures that a check for the balance due is disbursed and either picked up or mailed to the inmate.

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#### HIDALGO COUNTY DISTRICT JUDGES

### **Contracted Vendors**

On July 6, 2016, Commissioners Court approved the final one-year extension as provided in the contracts with ICS Jail Supplies, Inc., Keefe Supply Company, and R&R Distributing for the purchase of commissary supplies (merchandise inventory items). The extension effective dates were from August 19, 2016 through August 18, 2017. In addition, on July 25, 2017, Commissioners Court approved one-year contracts, effective August 19, 2017, with Bob Barker Company, ICS Jail Supplies, Inc., Keefe Supply Company, and R&R Distributing for the purchase of commissary supplies.

Pursuant to the contracts with Bob Barker Company, ICS Jail Supplies, Inc., Keefe Supply Company, and R&R Distributing, the vendors may submit a written request for price increases to the County Purchasing Agent. Price increases are only valid for the quarter in which they are requested and approved. Prices shall return to the original contract price at the beginning of the following quarter, unless a vendor notifies the County in writing within 10 days of expiration of the quarter in which the price increase is in effect. The total increase in contract price shall not exceed 25% of the original contract price during the contract term.

On January 1, 2017 and May 1, 2017 the Purchasing Department approved Keefe Supply Company's request for price increases on 34 merchandise items effective during two quarterly periods of January 1, 2017 through March 31, 2017 and April 1, 2017 through June 30, 2017.

On December 1, 2016 and May 1, 2017 the Purchasing Department approved R&R Distributing's request for price increases on 13 merchandise items effective during two quarterly periods of December 1, 2016 through February 28, 2017, and May 1, 2017 through July 31, 2017.

### **Inventory Accounting Procedures**

Proper accounting procedures require that the value and count of inventory items on hand agree to the value and count of inventory items per accounting records. In addition, purchases and returns of merchandise inventory items should be added to inventory while sales and damaged merchandise inventory items should be reduced from inventory.

### **Cash Handling Guidelines**

The "Hidalgo County Cash Handling Guidelines and Procedures" are the minimum requirements necessary for ensuring adequate internal controls and the safeguarding of public funds. The guidelines and procedures require that cash receipts be deposited intact on a daily basis, unless the amount collected is less than \$100.00.

Pursuant to "Hidalgo County Cash Handling Guidelines and Procedures," approval to void a sales transaction must be obtained from the Supervisor. The Supervisor must approve each voided sales transaction by signing and dating the voided receipt to document the responsibility for verifying that the receipt is marked "VOID" on the face of the receipt, contains an explanation for the void, and contains the date the receipt was voided. If a new receipt is issued, the voided receipt number and the new receipt number should be cross-referenced. In addition, computer access controls to void receipts should be limited to supervisors.

Merchandise inventory items on voided transactions should be added to the inventory system on the same day that the transaction was voided.

### **Capital Asset Guide**

Pursuant to generally accepted accounting principles (GAAP), adequate controls must be maintained over capital and minor assets. In addition, the *GASB 34 Manual for Texas Cities and Counties* Chapter 12 states, "a government should maintain its capital asset records in its capital asset software module. This information should include asset identification numbers, equipment category codes, asset tag numbers, dates of acquisition, assigned departments, purchase costs and descriptions of each asset."

Assets (i.e., vehicles, land, buildings, machinery, equipment, computer systems) with a useful life greater than one year and an acquisition cost of \$1,000 or more are capitalized and subject to inventory control pursuant to the Capital Asset Guide (the Guide) approved by Commissioners Court on October 23, 2001 and March 17, 2015. Assets with an inventory cost of \$300.00 to \$999.99 are also subject to inventory control.

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

As of December 31, 2017, the Jail Commissary minor/capital inventory report consisted of 496 assets with a total acquisition cost of \$685,620.94.

**Scope and Methodology:**

The scope of the audit was limited to randomly selected transactions; Jail Commissary merchandise and asset inventory listings as of December 29, 2017; and randomly selected invoices for the period of January 1, 2017 through December 31, 2017. Our audit was not designed nor intended to be a detailed study of every relevant internal 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.

In planning and performing the audit, the following procedures were performed:

1. Reviewed 36 judgmentally selected invoices to determine if purchases were made in compliance with Local Government Code §351.0415 (c).
2. Reviewed the "Jail Commissary Inventory Adjustments Control Form Damage/Losses"; the "Jail Commissary Inventory Adjustments Control Form Over/Short"; and the before and after jail commissary inventory reports for the year ended December 31, 2017 to determine if the inventory adjustments were made in the inventory accounting system (*Odyssey*) and if the adjustments were approved by a supervisor.
3. Reviewed 297 randomly selected merchandise inventory items purchased to determine if the items were added to the inventory accounting system.
4. Conducted a physical count of 78 randomly selected Jail Commissary merchandise inventory items to determine if the inventory quantities per the inventory accounting system agreed to the quantities on hand.
5. Reviewed the *alio* Jail Commissary asset listing and judgmentally selected 44 assets for physical identification in order to verify the existence of the assets and to determine whether the assets were properly tagged.
6. Randomly selected 59 voided transactions from 48 daily "Commissary Sales" reports to determine if procedures for voiding transactions were properly followed and if the merchandise inventory items were added to the inventory system on the same day the transaction was voided.
7. Reviewed 48 randomly selected daily "Commissary Sales" reports, "Inmate Account Journals" and validated deposit slips to determine if the sales amounts on the "Commissary Sales" report and "Inmate Account Journal" agreed to the amounts deposited and if deposits were made in a timely manner to the Jail Commissary bank account.
8. Reviewed 36 randomly selected invoices that included 297 merchandise inventory items to determine if the prices paid for the items were equal to or lower than the specified contract price.

**Conclusion:**

Based on the results of the audit, we concluded that procedures were in place for ensuring that: purchases from the Jail Commissary account were made in compliance with Local Government Code §351.0415 (c); inventory adjustments were made in the inventory accounting system and approved by a supervisor; purchases of merchandise inventory items were added to the inventory system; merchandise inventory is properly accounted and safeguarded; all assets subject to inventory control contain an asset tag; and sales transactions are properly voided. However, improvements could be made to the procedures in place for ensuring that: the amounts on the "Commissary Sales" and "Inmate Account Journal" reports agree; and prices paid for merchandise inventory items are equal to or lower than the specified contract price. More specifically, the following was noted:

1. Of the 36 judgmentally selected invoices:
  - 35 invoices were for supplies (i.e., office supplies and dome cameras), equipment to provide for the social needs and safety and security of inmates and the facility (i.e., televisions, rescue seat belt knives, restraints), and merchandise inventory items (i.e., indigent hygiene kits, personal care items, hair care, snacks, beverages, candy, food items, stationary supplies, postal stamps,

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**HIDALGO COUNTY DISTRICT JUDGES**

undergarments, and medication) purchased in compliance with Local Government Code §351.0415 (c).

- 1 invoice was for the purchase and installation of water heaters (boilers) for the jail. A legal opinion was obtained regarding the use of commissary funds to purchase the generator. Legal counsel opined that the use of commissary funds to purchase the boilers was in compliance with Local Government Code §351.0415 (c).
2. All inventory adjustments were made in the inventory accounting system and approved by a supervisor.
  3. All 297 merchandise inventory items were added to the inventory accounting system.
  4. Of the 78 merchandise inventory items selected:
    - 76 inventory items counted agreed with the quantities in the inventory accounting system.
    - 2 inventory items counted were not included with the quantities in the inventory accounting system since the inventory items were damaged and the Jail Commissary Supervisor had reduced the items from inventory accounting system. The items were included in the approved "Jail Commissary Inventory Adjustments Control Form Damage/Losses"
  5. Of the 44 Jail Commissary assets judgmentally selected for physical identification:
    - 32 assets were physically located and contained an asset tag.
    - 7 assets (software and carts) were physically located; however, they did not contain an asset tag. The assets were identified by the asset description. The asset tags were maintained on file. According to the Sheriff's Office staff, asset tags are not affixed to some assets since the tags can easily fall or be removed from the assets. Therefore, the asset tags are maintained on file.
    - 5 assets (televisions) were physically located; however, according to staff, the asset tags were behind the mounted televisions; therefore, we were not able to verify that the item contained the asset tag.
  6. All 59 voided transactions were properly voided. In addition, of the 59 voided transactions, merchandise items in all 59 transactions were added back to the inventory system on the same day the transaction was voided.
  7. Of the 48 randomly selected daily "Commissary Sales" reports, "Inmate Account Journals" and validated deposit slips:
    - In 32 instances, the sales amounts listed on the "Commissary Sales" reports agreed to the amounts deposited and deposits were made in a timely manner to the Jail Commissary bank account; and
    - In 16 instances, the deposits were made in a timely manner to the Jail Commissary bank account; however, the sales amounts listed on the "Commissary Sales" reports did not agree to the amounts deposited to the Jail Commissary bank account resulting in a net variance of \$218.93.

According to the Sheriff's Office staff, the variances were attributed to reporting issues with *Odyssey*. The amounts on the "Commissary Sales" and "Inmate Account Journal" reports did not agree. The issue was reported to the Information Technology Department and Tyler Technologies; however, the issue has not been resolved. The amount listed on the "Inmate Account Journal" was used to transfer funds from the inmate bank account to the Commissary bank account. The amounts listed on the "Inmate Account Journals" agreed to the amounts deposited to the Jail Commissary bank account.

8. Of the 297 merchandise inventory items on the 36 randomly selected invoices:
  - 240 items were purchased for a price equal to or lower than the specified contract price.
  - 42 items were purchased at a higher unit price than the contracted price. This resulted in an overpayment of \$2,455.24. According to the Sheriff's Office staff, the items were purchased at a higher unit price due to an oversight. Some of the items were purchased at the approved price increase requested from the vendor; however, the approved price increase had expired.
  - 15 of the items purchased were not under contract. The items were purchased from contracted vendors.

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**HIDALGO COUNTY DISTRICT JUDGES**

**Recommendations:**

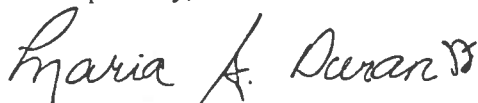
In our opinion, the issues identified during our review could be addressed by developing and implementing formal policies and procedures to ensure that prices paid for merchandise inventory items are equal to or lower than the specified contract price or the price increases requested by the vendor. Staff should ensure that the price increases requested by the vendor is in effect prior to making a payment. In addition, staff should determine the total amount over billed and send an invoice to the vendor for the amount over billed.

Also, management should coordinate with the Information Technology Department and Tyler Technologies to ensure that the "Inmate Account Journal" and the "Commissary Sales" reports agree.

Please provide a management response to findings 7 and 8 noted in the conclusion section and the recommendations noted above by June 22, 2018. Your prompt response will be greatly appreciated.

If you have any questions regarding the requested information, please contact Corina Martinez, Internal Auditor I, at 318-2511 at ext.4624, Reynaldo Cantu III, Compliance Audit Supervisor, at ext. 4654, Letty Chavez, Director of Audit Division, at ext. 4651, Linda Fong, First Assistant Auditor, at ext. 4668, or me at ext. 4645.

Respectfully,



Maria Arcilia Duran, CPA  
Hidalgo County Auditor

cc: 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. Brandon Wood, Executive Director, Texas Commission on Jail Standards

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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  
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PHONE: (956) 318-2511  
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WEBSITE: [www.co.hidalgo.tx.us/auditor](http://www.co.hidalgo.tx.us/auditor)



EDINBURG, TEXAS 78539

May 11, 2018

Honorable Norma Garcia, County Treasurer  
Hidalgo County Treasurer's Office  
2810 South Business Highway 281  
Edinburg, TX 78539

Mr. Sergio Cruz, Budget Officer  
Department of Budget and Management  
2818 South Business Highway 281  
Edinburg, TX 78539

Re: 2018 Approved Salary Schedule Audit No. 2018-02

Dear Honorable Norma Garcia and Mr. Sergio Cruz:

We have completed an audit of the 2018 salary and allowance amounts in the *alio* Human Resource System (HRS) pursuant to Local Government Code §115.001 and our annual audit plan. The objective of the audit was to determine if the amounts to be paid to employees did not exceed the 2018 budgeted salary schedule approved by Commissioners Court.

### **Background:**

Local Government Code §152.011 authorizes Commissioners Court to set the amount of compensation, office and travel expenses, and all other allowances for county and precinct officers and employees who are paid wholly from county funds. In addition, pursuant to Local Government Code §111.070, Commissioners Court may spend county funds only in strict compliance with the budget.

Pursuant to Local Government Code §113.041(a), the County Treasurer shall disburse the money belonging to the County and shall pay and apply the money as required by law and as the Commissioners Court may require or direct, not inconsistent with law.

On September 26, 2017, Commissioners Court approved the 2018 budgeted salary schedule which included budgeted salaries and allowances (i.e., longevity pay, interpreter pay, supplemental pay, automobile allowance, and clothing allowance) in the amount of \$129,974,655.00.

### **alio Human Resource System (HRS)**

The County Treasurer's Office utilizes HRS to process payroll and maintain employee payroll records. Employees are paid based on hourly and bi-weekly rates computed from the actual salary and allowance amounts as approved by the Elected Official/Department Head on a Change of Status form. The Elected Official/Department Head may not approve salary and allowance amounts in excess of the amounts on the budgeted salary schedule approved by Commissioners Court.

Generally, changes to employee records are required to be submitted through a properly authorized Change of Status form. The Change of Status form requires the signature of the preparer, the Official or Department Head, the Human Resources Director, the Budget Office, and the County Treasurer. The exception to the use of the Change of Status form to make changes to employee records occurs as a result of the adoption of the following year's salary schedule. Due to a significant volume of changes (i.e., Cost of Living Adjustment (COLA), longevity pay, title changes, etc.) that may occur in any year, the Department of Budget and

### **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

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

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

Management prepares an electronic file that is uploaded to HRS by the Information Technology Department Staff. For the 2018 budget, the upload was only for changes in longevity pay and title changes.

**Budget Application Program**

The Department of Budget and Management (DBM) utilizes the Budget Application Program (BAP), a Microsoft Access database developed internally by the IT Department, in order to develop the budgeted salary schedule that is presented to Commissioners Court for adoption during the annual budget process. In addition to the “adopted” salary schedule, the BAP contains an “actual” salary schedule for each year. The actual salary schedule is updated throughout the year to reflect the current budgeted and actual salaries and allowances per position. Since the BAP does not interface with HRS, a reconciliation of these two programs is needed. According to the Director of the Budget and Management Division, this reconciliation is conducted prior to preparing the electronic file that is uploaded to HRS.

**Scope and Methodology:**

The scope of our audit was limited to a review of the 2018 budgeted salary schedule approved by Commissioners Court and the 2018 hourly and bi-weekly rates for salaries and allowances in HRS. 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 improvements could be made.

In planning and performing our audit we compared the 2018 budgeted salary schedule approved by Commissioners Court to the 2018 hourly and bi-weekly rates for salaries and allowance in HRS to ensure the salaries did not exceed the 2018 budgeted salary schedule approved by Commissioners Court.

**Conclusion:**

The results of our review revealed that except for one employee, the amounts to be paid to employees did not exceed the 2018 budgeted salary schedule approved by Commissioners Court. This employee was compensated an auto allowance that was not approved by Commissioners Court. According to the Department of Budget and Management staff, a change of status was not submitted at the beginning of 2018 to remove the employee’s auto allowance, in error.


In addition, we noted that HRS has a position control program that is not being utilized. The position control program has built in controls to ensure actual salaries and allowances paid do not exceed the budgeted salaries and allowances approved by Commissioners Court. In addition, position control should facilitate the reconciliation of the approved budgeted salary schedule and HRS among other things.

**Recommendation:**

The County Treasurer’s Office should seek reimbursement for the auto allowance paid to the employee, in error. In addition, the County Treasurer’s Office should implement the position control program in HRS to ensure that salaries and allowances paid to employees do not exceed the budgeted salaries and allowances approved by Commissioners Court. The County Treasurer’s Office should coordinate with the County Auditor’s Office to consult with Weidenhammer regarding the implementation of position control.

We would like to express our appreciation to you and your staff for the courtesy, cooperation, and assistance provided to us during the audit. If you have any questions, please contact, Reynaldo Cantu, Compliance Audit Supervisor, at 318-2511 ext. 4654, Letty Chavez, Director of Audit Division, at ext. 4645, Linda Fong, First Assistant Auditor, at ext. 4668 or me at ext. 4645.

Respectfully,

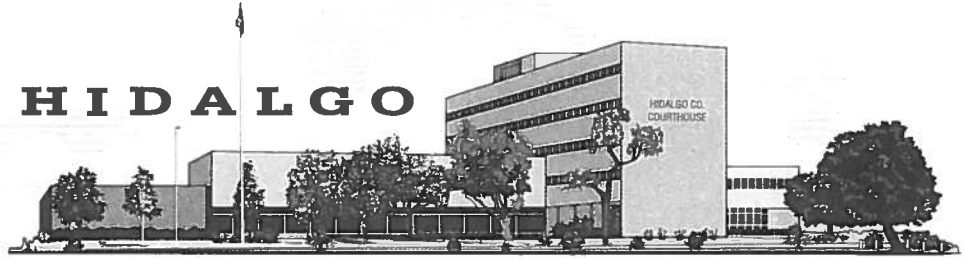
  
Maria Arcilia Duran, CPA  
County Auditor

cc: Mr. Valde Guerra, County Executive Officer

**HIDALGO COUNTY DISTRICT JUDGES**

# COUNTY of HIDALGO

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EDINBURG, TEXAS 78539

May 31, 2018

The Honorable Pablo "Paul" Villarreal, Jr., RTA  
 Hidalgo County Tax Assessor-Collector  
 2804 S. Business Hwy 281  
 Edinburg, Texas 78539

Re: City of Edinburg TIRZ No. 3 Report No. 2018-28

Dear Mr. Villarreal:

We conducted a limited scope review of collections for the City of Edinburg Tax Increment Reinvestment Zone No. 3 (TIRZ), La Sienna Project. The objective of the review was to determine whether TIRZ collection reports prepared by the Tax Office included collections received for all tax accounts located within the TIRZ.

The scope of the review was limited to tax accounts located within the TIRZ for tax roll 2017. The review was not designed nor intended to be a detailed study of every relevant control system, procedure, or transaction. Accordingly, the opportunities for improvement presented in this report may not be all-inclusive of areas where improvements could be made. The responsibility for sound internal controls rests with management.

In conducting our review, we reviewed TIRZ collection reports, City of Edinburg TIRZ No. 3 list of accounts provided by the Tax Office, and a list of tax accounts coded TCEB3 by HCAD.

The results of the review revealed that the 22 tax account numbers listed below are located within the TIRZ boundaries; however, the tax account numbers were not included in the TIRZ list of accounts provided by the Tax Office. The 22 tax accounts were included in the list of tax accounts coded TCEB3 by HCAD. In addition, there were collections for 18 of 22 tax accounts; however, the tax accounts were not on the collection reports. The collection reports were manually adjusted to reflect the proper collections.

1	S1553-01-001-0005-00	12	S1553-01-001-0007-00
2	S1553-01-001-0006-00	13	S1553-01-001-0008-00
3	S1553-01-001-0010-00	14	S1553-01-001-0009-00
4	S1553-01-001-0012-00	15	S1553-01-001-0011-00
5	S1553-01-001-0015-00	16	S1553-01-001-0013-00
6	S1553-01-001-0019-00	17	S1553-01-001-0014-00
7	S1553-01-001-0000-00	18	S1553-01-001-0016-00
8	S1553-01-001-0001-00	19	S1553-01-001-0017-00
9	S1553-01-001-0002-00	20	S1553-01-001-0018-00
10	S1553-01-001-0003-00	21	S1600-00-000-0041-10
11	S1553-01-001-0004-00	22	L1956-01-000-0006-00

## 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, 139<sup>TH</sup> D C

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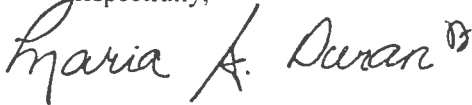
The Honorable Pablo "Paul" Villarreal, Jr.  
May 31, 2018  
Page 2 of 2

Tax account number L1956-01-000-0006-00 was included in the Tax Office collection reports for tax year 2016 payments; however, the tax account was not on the Tax Office collection reports for tax year 2017.

We recommend that copies of the revised TIRZ collection reports be submitted to the County Auditor's Office once the revisions listed above are made.

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

Respectfully,



Maria Arcilia Duran, CPA  
Hidalgo County Auditor

Cc: The Honorable Ramon Garcia, Hidalgo County Judge  
Mr. Richard Hinojosa, City Manager, City of Edinburg

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**HIDALGO COUNTY DISTRICT JUDGES**

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# COUNTY of HIDALGO

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EDINBURG, TEXAS 78539

May 31, 2018

Richard Hinojosa, City Manager  
City of Edinburg  
415 W. University Drive  
Edinburg, Texas 78541

Re: City of Edinburg TIRZ No. 3 Report No. 2018-28

Dear Mr. Hinojosa:

We conducted a limited scope review of the interlocal agreement between the City of Edinburg, Hidalgo County, Reinvestment Zone No. 3, and Burns Brothers, LTD. The objectives of the review were to determine the accuracy of the City of Edinburg TIRZ No. 3 2017-2018 payment request and compliance with Section IV (B)(2), Section VIII (J) of the interlocal agreement and Tax Code §311.016.

The scope of the review was limited to the property accounts within the Edinburg TIRZ No. 3 as of January 31, 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 improvements could be made. The responsibility for sound internal controls rests with management.

The results of the review revealed the following:

1. A payment request in the amount of \$168,101.93 was received; however, it was determined that the payment amount should be \$173,117.19 (a difference of \$5,015.26) (see Exhibit A).
2. The annual report, fact sheet, and annual financial review were submitted in compliance with Section IV (B)(2), Section VIII (J) of the interlocal agreement and Tax Code §311.016. According to the Edinburg TIRZ No. 3, they did not have any contracts with disadvantaged businesses; therefore, the applicable report was not provided.

If you have any questions, please contact Corina Martinez, Internal Auditor I, at 318-2511, ext. 4624, Reynaldo Cantu III, Compliance Audit Supervisor, ext. 4654, Letty Chavez, Director of Audit Division, at ext. 4651, Linda Fong, First Assistant Auditor, at ext. 4668, or me at 4645.

Respectfully,

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

Maria Arcilia Duran, CPA  
Hidalgo County Auditor

Enclosures

cc: The Honorable Ramon Garcia, Hidalgo County Judge

## HIDALGO COUNTY DISTRICT JUDGES

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

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

EXHIBIT A

2017-2018 Edinburg TIRZ No. 3 - La Sienna Payment

	Edinburg TIRZ No. 3 Calculation 2013	Edinburg TIRZ No. 3 Calculation 2014	Edinburg TIRZ No. 3 Calculation 2015	Edinburg TIRZ No. 3 Calculation 2016	Edinburg TIRZ No. 3 Calculation 2017	Total
<b>Tax Increment Reinvestment Zone (TIRZ) Payment Calculation</b>						
TIRZ Real Property Certified Taxable Value as of January 31 (Provided by Hidalgo County Appraisal District (HCAD)) (Multiplied by) Hidalgo County Current (GHD) Tax Rate (1.59/100)	\$ 21,093,344.00 \$ 0.0059	\$ 23,170,034.00 \$ 0.0059	\$ 27,502,618.00 \$ 0.0059	\$ 39,086,688.00 \$ 0.0059	\$ 27,521,718.00 \$ 0.0059	
GHD Actual Tax Levy for all real property tax accounts located within the TIRZ	\$ 124,450.67 \$	\$ 136,703.20 \$	\$ 162,265.45 \$	\$ 230,611.46 \$	\$ 162,378.14 \$	
TIRZ Real Property Certified Taxable Value as of January 31 (Provided by Hidalgo County Appraisal District (HCAD)) (Less) Base Year Real Property Certified Appraised Value for Tax Accounts located within the TIRZ (Provided by HCAD)	\$ 21,093,344.00 \$	\$ 23,170,034.00 \$	\$ 27,502,618.00 \$	\$ 39,086,688.00 \$	\$ 27,521,718.00 \$	
Captured Appraised Value	\$ 2,491,556.00 \$	\$ 2,491,556.00 \$	\$ 2,491,556.00 \$	\$ 2,491,556.00 \$	\$ 2,491,556.00 \$	
Captured Appraised Value (Multiplied by) Contribution Rate (The lesser of actual tax year M&O rate or rate specified on agreement) (1.5177/100)	\$ 18,601,778.00 \$	\$ 20,678,478.00 \$	\$ 25,011,062.00 \$	\$ 36,595,132.00 \$	\$ 25,030,162.00 \$	
Tax Levy Due to TIRZ	\$ 95,371.32 \$	\$ 106,018.56 \$	\$ 128,231.71 \$	\$ 187,623.24 \$	\$ 128,329.64 \$	
TIRZ Collections (for February 1, 2017 through January 31, 2018) as per Collections Reports provided by Hidalgo County Tax Office (Less) GHD Actual Tax Levy for all Real Property tax accounts located within the TIRZ Percent Collected of Actual Levy	\$ 3,353.95 \$ 2.6950%	\$ 3,162.42 \$ 2.3133%	\$ 7,453.03 \$ 4.5931%	\$ 18,517.75 \$ 8.0298%	\$ 179,831.68 \$ 110.7487%	
Tax Levy Due to TIRZ (Multiplied by) Percent Collected of Actual Levy (Less) Administrative Cost (Less) Adjustments **	\$ 2,570.26 \$	\$ 2,452.58 \$	\$ 5,889.82 \$	\$ 15,065.86 \$	\$ 14,123.41 \$	
2017-2018 TIRZ PAYMENT AMOUNT	\$ 2,570.26 \$	\$ 2,452.58 \$	\$ 5,889.82 \$	\$ 15,065.86 \$	\$ 14,123.41 \$	\$ 169,101.93

\*\* Adjustments are made in order to prevent an overpayment; the adjustment limits payments to 100% allowable TIRZ levy

	Auditor's Edinburg TIRZ No. 3 Calculation 2013	Auditor's Edinburg TIRZ No. 3 Calculation 2014	Auditor's Edinburg TIRZ No. 3 Calculation 2015	Auditor's Edinburg TIRZ No. 3 Calculation 2016	Auditor's Edinburg TIRZ No. 3 Calculation 2017	Total
<b>Tax Increment Reinvestment Zone (TIRZ) Payment Calculation</b>						
TIRZ Real Property Certified Taxable Value as of January 31 (Provided by Hidalgo County Appraisal District (HCAD)) (Multiplied by) Hidalgo County Current (GHD) Tax Rate (1.58/100)	\$ 21,093,344.00 \$ 0.0059	\$ 23,170,034.00 \$ 0.0059	\$ 27,502,618.00 \$ 0.0059	\$ 30,717,453.00 \$ 0.0059	\$ 37,298,585.00 \$ 0.0058	
GHD Actual Tax Levy for all real property tax accounts located within the TIRZ	\$ 124,450.73 \$	\$ 136,703.20 \$	\$ 162,265.45 \$	\$ 181,232.97 \$	\$ 216,331.79 \$	
TIRZ Real Property Certified Taxable Value as of January 31 (Provided by Hidalgo County Appraisal District (HCAD)) (Less) Base Year Real Property Certified Appraised Value for Tax Accounts located within the TIRZ (Provided by HCAD)	\$ 21,093,344.00 \$	\$ 23,170,034.00 \$	\$ 27,502,618.00 \$	\$ 30,717,453.00 \$	\$ 37,298,585.00 \$	
Captured Appraised Value	\$ 2,491,556.00 \$	\$ 2,491,556.00 \$	\$ 2,491,556.00 \$	\$ 2,491,556.00 \$	\$ 2,491,556.00 \$	
Captured Appraised Value (Multiplied by) Contribution Rate (The lesser of actual tax year M&O rate or rate specified on agreement) (1.5177/100)	\$ 18,601,788.00 \$	\$ 20,678,478.00 \$	\$ 25,011,062.00 \$	\$ 28,225,897.00 \$	\$ 34,807,029.00 \$	
Tax Levy Due to TIRZ	\$ 95,371.37 \$	\$ 106,018.56 \$	\$ 128,231.71 \$	\$ 144,714.17 \$	\$ 177,933.53 \$	
TIRZ Collections (for February 1, 2017 through January 31, 2018) as per Collections Reports provided by Hidalgo County Tax Office (Less) GHD Actual Tax Levy for all Real Property tax accounts located within the TIRZ Percent Collected of Actual Levy	\$ 3,353.95 \$ 2.6950%	\$ 3,162.42 \$ 2.3133%	\$ 6,924.85 \$ 4.2676%	\$ 17,149.11 \$ 9.4625%	\$ 187,069.98 \$ 86.4736%	
Tax Levy Due to TIRZ (Multiplied by) Percent Collected of Actual Levy (Less) Administrative Cost (Less) Adjustments **	\$ 2,570.26 \$	\$ 2,452.53 \$	\$ 5,472.42 \$	\$ 13,693.58 \$	\$ 153,865.53 \$	
2017-2018 TIRZ PAYMENT AMOUNT	\$ 2,570.26 \$	\$ 2,452.53 \$	\$ 5,472.42 \$	\$ 13,693.58 \$	\$ 153,865.53 \$	\$ 173,117.19

\*\* Adjustments are made in order to prevent an overpayment; the adjustment limits payments to 100% allowable TIRZ levy

# 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)

May 18, 2018

The Honorable Pablo Villarreal, Jr., RTA  
Hidalgo County Tax Assessor/Collector  
2804 S. Business Hwy. 281  
Edinburg, Texas 78539

Ref: March 2018 Delinquent Tax Attorney Payment Request  
Report No. 2018-43

Dear Mr. Villarreal:

We completed a limited scope review of the March 2018 payment request prepared by your office for delinquent tax attorney (DTA) fees due to Linebarger, Goggan, Blair, and Sampson LLP ("LGBS") and related supporting documentation. The objective of the review was to determine if the payment request was accurate and properly authorized.

The scope of our review was limited to a review of the DTA fees collected by your office on behalf of the following entities: Hidalgo County (GHD), Road District 2 (RD2), Road District 5 (RD5), Road District 7 (RD7), Road District 12 (RD12), Road District 14 (RD14), Road District 15 (RD15), State of Texas (TEX); and the payment request prepared by your office for the month ended March 31, 2018. Our review was not designed nor intended to be a detailed study of every relevant control system, procedure, or transaction. The responsibility for sound internal controls rests with management.

In conducting our review, the following procedures were performed:

- Verified that the payment request was signed and included a certification by the Hidalgo County Tax Assessor/Collector that the "payment represents 15% of the delinquent taxes and penalty and interest collections for the month of March 2018."
- Reviewed the "Hidalgo County Tax Office Current Collection Report" and "Hidalgo County Tax Office Prior Collection Report" to determine if the DTA fees were collected at the 15% rate specified in the contract.
- Reviewed the "Hidalgo County Tax Office Current Collection Report" and "Hidalgo County Tax Office Prior Collection Report" to determine if the total amount of DTA fees collected agreed to the amount transferred to the Hidalgo County Treasurer's Office.

The results of our review revealed that the payment request was generally accurate and properly authorized. More specifically, the following was noted:

- The payment request was signed and included a certification by the Hidalgo County Tax Assessor/Collector that the "payment represents 15% of the delinquent taxes and penalty and interest collections for the month of 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.

RICARDO 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.

- Although DTA fees for 319 tax accounts were not collected at the 15% rate specified in the contract; we concluded that the differences in rates were attributed to tax deferrals (308 tax accounts) and small amounts collected (11 tax accounts) (see Exhibit A). The small amounts collected on tax accounts resulted in a net shortage of (\$0.06).

We will proceed to process the March 2018 DTA payment request in the amount of \$173,359.79 to LGBS.

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

Respectfully,



Maria Arcilia Duran, CPA  
Hidalgo County Auditor

Enclosures

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



**HIDALGO COUNTY DISTRICT JUDGES**

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

Exhibit A

Tax Unit	Year	Account No.	Levy Paid	Penalty/Interest Paid	Subtotal Paid	Attorney Paid
1	1	2016 L518000000002700	285.76	64.54	350.30	50.58
2	1	2016 O020000006000800	131.04	29.60	160.64	23.19
3	1	2016 W731000000009000	43.02	9.71	52.73	7.61
4	1	2016 F749502000015300	33.65	7.60	41.25	5.96
5	1	2016 F749502000015300	22.44	5.07	27.51	3.97
6	1	2016 V434502000005900	13.03	2.94	15.97	2.31
7	1	2016 S295095000042792	0.78	0.19	0.97	0.14
8	1	2016 L580595000006700	0.61	0.16	0.77	0.11
9	1	2016 G9400000005001500	0.13	0.04	0.17	0.02
10	1	2016 N5800000005000100	0.05	0.01	0.06	0.01
11	1	2016 L605000000029510	0.08	0.02	0.10	0.01
12	1	2015 B190015000001300	234.36	77.73	312.09	44.65
13	1	2015 M583003000001000	215.44	72.35	287.79	41.04
14	1	2015 L334000000002000	136.45	44.00	180.45	25.18
15	1	2015 T110002000005000	119.78	37.04	156.82	21.38
16	1	2015 O820000000003800	115.06	37.10	152.16	21.23
17	1	2015 L335600000083A00	107.78	35.49	143.27	20.21
18	1	2015 E4000000006001300	78.70	25.11	103.81	14.40
19	1	2015 V088080000002700	41.58	13.14	54.72	7.55
20	1	2015 L596504000003900	38.11	12.16	50.27	6.97
21	1	2015 C733000002000700	31.42	9.48	40.90	5.56
22	1	2015 W380000088000000	22.94	7.48	30.42	4.27
23	1	2015 R284500000000800	16.20	5.17	21.37	2.96
24	1	2015 W380000284000002	0.31	0.12	0.43	0.07
25	1	2015 W688695000008300	0.13	0.04	0.17	0.02
26	1	2014 O300008000000000	292.00	117.53	409.53	53.87
27	1	2014 L515000002001900	207.72	84.30	292.02	38.64
28	1	2014 P500003000002800	159.25	62.51	221.76	28.67
29	1	2014 L596504000003900	80.34	35.28	115.62	16.15
30	1	2014 F375000000003907	64.72	24.97	89.69	11.46
31	1	2014 C676000000012700	51.05	22.59	73.64	10.34
32	1	2014 P500003000002800	50.53	19.84	70.37	9.10
33	1	2014 L181000000007300	28.94	11.26	40.20	5.17
34	1	2014 G880000011000400	23.21	8.90	32.11	4.21
35	1	2014 M120000000000100	16.39	6.98	23.37	3.20
36	1	2014 L255001006001600	15.01	6.09	21.10	2.79
37	1	2014 L212101000002600	12.60	5.03	17.63	2.31
38	1	2014 L212101000002600	12.60	5.03	17.63	2.31
39	1	2014 C030000196002300	8.61	3.92	12.53	1.80
40	1	2014 S359302000005300	3.63	1.48	5.09	0.67
41	1	2014 S359302000005300	0.42	0.17	0.59	0.08
42	1	2014 V380001004000900	0.12	0.05	0.17	0.02
43	1	2014 E330000118000900	0.03	0.02	0.05	0.01
44	1	2013 L670000001002200	190.38	91.86	282.24	35.13
45	1	2013 W380000695000001	150.96	79.37	230.33	30.79
46	1	2013 B190018000000200	110.49	58.10	168.59	22.54
47	1	2013 L630601000007900	58.13	29.20	87.33	11.25
48	1	2013 M184001000000800	45.63	25.82	71.45	10.13
49	1	2013 C980000002000111	42.17	20.63	62.80	7.91
50	1	2013 F155501000007000	33.79	17.87	51.66	6.94
51	1	2013 E330000380000400	11.68	5.99	17.67	2.38
52	1	2013 S359302000005300	8.14	4.18	12.32	1.66
53	1	2013 P320002006001200	3.58	1.72	5.30	0.66
54	1	2013 L212101000005100	0.53	0.31	0.84	0.12
55	1	2012 S015500000000100	297.40	182.16	479.56	61.56
56	1	2012 H247500000001400	98.35	62.53	160.88	21.39
57	1	2012 S477000000013200	105.13	63.00	168.13	21.13
58	1	2012 G5970000000005100	31.50	17.93	49.43	5.91
59	1	2012 W340000000000800	21.22	13.85	35.07	4.78
60	1	2012 H265000005003400	20.05	12.21	32.26	4.12
61	1	2012 A18000029000525	20.72	12.29	33.01	4.11
62	1	2012 T26000000000402	22.56	12.32	34.88	4.00
63	1	2012 C715002006002400	13.46	8.24	21.70	2.79
64	1	2012 R380000021001000	9.65	6.46	16.11	2.24
65	1	2012 J183001000002800	8.49	4.75	13.24	1.55
66	1	2012 A210000048001001	5.75	3.52	9.27	1.19
67	1	2011 C850002002001300	116.92	94.21	211.13	30.17
68	1	2011 R116002000002400	134.10	91.08	225.18	26.95
69	1	2011 M645000004001400	109.27	74.58	183.85	22.13
70	1	2011 M111000000004300	67.70	48.90	116.60	14.93
71	1	2011 S735000001004100	49.33	31.86	81.19	9.18
72	1	2011 C211000000002900	42.54	29.87	72.41	9.00
73	1	2011 C211000000002900	42.54	29.87	72.41	8.99
74	1	2011 M685000000000600	32.79	26.54	59.33	8.51
75	1	2011 S170002063000804	33.41	25.80	59.21	8.12
76	1	2011 C676000000012700	29.79	23.90	53.69	7.64
77	1	2011 I210000000000800	30.98	22.38	53.36	6.83
78	1	2011 S477000000013200	30.98	22.28	53.26	6.78
79	1	2011 T601002000018900	35.26	22.03	57.29	6.29
80	1	2011 M685000000000600	21.87	17.69	39.56	5.67
81	1	2011 N486000000002300	25.54	18.44	43.98	5.63

82	1	2011	M520000076000900	27.51	18.41	45.92	5.41
83	1	2011	W340000000000800	18.99	14.67	33.66	4.61
84	1	2011	T601002000018900	15.89	9.94	25.63	2.84
85	1	2011	E3300003359001000	13.88	8.95	22.63	2.56
86	1	2011	W010000030000728	12.15	8.50	20.65	2.55
87	1	2011	L315000000004200	11.89	7.48	19.37	2.12
88	1	2011	R457002000006400	6.26	4.61	10.87	1.42
89	1	2011	H220000000000800	1.14	0.72	1.86	0.20
90	1	2010	P811503000000100	157.64	114.42	272.06	29.32
91	1	2010	M645000004001400	126.24	101.30	227.54	27.83
92	1	2010	O210000005000035	107.99	89.55	197.54	25.11
93	1	2010	H195000000007800	81.88	60.79	142.67	15.85
94	1	2010	I210000000000800	47.07	39.66	86.73	11.23
95	1	2010	A211097000058703	49.72	37.91	87.63	10.07
96	1	2010	G400000000002000	36.87	29.21	66.08	7.96
97	1	2010	R116002000002400	23.55	18.82	42.37	5.16
98	1	2010	L605000000005005	17.30	12.54	29.84	3.24
99	1	2010	N340000000303513	14.26	11.49	25.75	3.16
100	1	2010	S477000000041500	11.90	10.50	22.40	3.05
101	1	2010	D600901000000100	2.69	1.99	4.68	0.52
102	1	2010	A350000003001200	0.21	0.17	0.38	0.05
103	1	2010	P820000000000200	(22.20)	(15.87)	(38.07)	(4.06)
104	1	2009	C005000000000607	118.54	124.36	242.90	35.03
105	1	2009	A370000009000900	124.81	101.41	226.22	23.59
106	1	2009	I200001000021800	121.39	95.39	216.78	21.49
107	1	2009	L605000000005005	66.12	56.13	122.25	13.58
108	1	2009	A210000050001500	65.24	55.40	120.64	13.41
109	1	2009	T79000001000400	60.44	48.90	109.34	11.33
110	1	2009	E583002000000100	40.40	39.03	79.43	10.43
111	1	2009	L605000000005005	50.11	42.34	92.45	10.30
112	1	2009	N340000000303513	37.20	34.45	71.65	8.93
113	1	2009	T550004000003300	36.18	29.28	65.46	6.78
114	1	2009	L580602000014200	19.09	17.49	36.58	4.50
115	1	2009	N861301000009900	16.83	16.08	32.91	4.26
116	1	2009	E400000009000700	17.43	14.21	31.64	3.32
117	1	2009	B190040000004900	13.13	11.28	24.41	2.76
118	1	2009	K240000000032522	12.70	10.02	22.72	2.27
119	1	2009	H440000000011000	0.13	0.11	0.24	0.03
120	1	2009	A210000050001500	(65.24)	(55.40)	(120.64)	(13.41)
121	1	2008	V382000000004500	94.04	92.08	186.12	21.44
122	1	2008	H419500000004900	104.02	96.65	200.67	21.38
123	1	2008	C140000041001500	18.57	21.53	40.10	5.74
124	1	2008	G550000000001200	16.88	17.58	34.46	4.33
125	1	2008	A370000009000900	18.34	17.10	35.44	3.80
126	1	2008	S045500000004600	12.66	14.01	26.67	3.61
127	1	2008	G08000003001500	8.18	9.33	17.51	2.46
128	1	2008	E583002000000100	7.53	8.18	15.71	2.08
129	1	2008	N580000004001500	5.92	5.71	11.63	1.31
130	1	2007	T79000001000400	176.86	185.55	362.41	39.53
131	1	2007	E330000110001200	89.64	100.62	190.26	22.99
132	1	2007	A555002000000900	74.04	77.93	151.97	16.66
133	1	2007	H419500000004900	66.59	69.86	136.45	14.88
134	1	2007	S477000000028900	47.75	54.07	101.82	12.46
135	1	2007	A37000016001800	41.40	49.22	90.62	11.86
136	1	2007	R420000000000900	35.58	43.15	78.73	10.57
137	1	2007	M355000007000200	53.90	51.88	105.78	9.95
138	1	2007	N120003000001025	24.13	26.35	50.48	5.86
139	1	2007	S740000000000100	19.52	22.41	41.93	5.27
140	1	2007	L672500000014000	14.23	16.78	31.01	4.01
141	1	2007	T570002000001400	16.86	16.22	33.08	3.11
142	1	2007	B505000015001100	6.82	7.01	13.83	1.46
143	1	2007	T475002000001700	4.12	4.96	9.08	1.21
144	1	2007	B365502000000700	2.36	2.27	4.63	0.43
145	1	2006	H305000000000100	147.26	170.58	317.84	35.12
146	1	2006	E330000110001200	99.87	124.09	223.96	27.41
147	1	2006	S215000007000200	82.73	86.24	168.97	15.26
148	1	2006	B365502000000700	58.68	63.52	122.20	11.88
149	1	2006	P820000000000200	34.81	41.76	76.57	8.88
150	1	2006	A300000020001200	31.76	37.24	69.00	7.72
151	1	2006	E456000000008800	23.80	27.18	50.98	5.46
152	1	2006	T790000001000400	17.28	20.21	37.49	4.17
153	1	2006	S735000004000600	14.44	17.08	31.52	3.58
154	1	2006	S735000004000600	14.44	17.08	31.52	3.58
155	1	2006	A555000000000300	10.26	12.85	23.11	2.86
156	1	2006	B262901000001000	12.07	13.06	25.13	2.44
157	1	2006	D320000110000000	11.53	12.48	24.01	2.34
158	1	2006	B156007000004400	10.43	11.68	22.11	2.29
159	1	2006	L670000017000300	4.28	5.48	9.76	1.25
160	1	2006	L670000017000300	0.24	0.31	0.55	0.07
161	1	2005	T795000000000500	193.99	288.88	482.87	67.80
162	1	2005	E800000121000500	207.28	263.76	471.04	52.23
163	1	2005	B365502000000700	58.68	70.56	129.24	12.94
164	1	2005	M355000007000200	53.90	64.81	118.71	11.88
165	1	2005	E456000000008800	19.73	24.91	44.64	4.88

166	1	2005	L108502000002700	16.83	21.98	38.81	4.49
167	1	2005	F345000146000800	15.14	17.61	32.75	3.07
168	1	2005	V300000002002000	11.37	14.27	25.64	2.78
169	1	2005	S698501000002200	6.85	9.76	16.61	2.20
170	1	2005	L43500000G000502	9.22	11.19	20.41	2.08
171	1	2005	M475000002001800	6.03	7.64	13.67	1.51
172	1	2005	C730000021000800	5.51	7.20	12.71	1.47
173	1	2005	W423002000001200	5.03	6.74	11.77	1.43
174	1	2005	R225001003001900	2.52	3.80	6.32	0.91
175	1	2005	C765000005000500	2.48	3.21	5.69	0.65
176	1	2005	S245000000001200	0.81	1.07	1.88	0.22
177	1	2005	H510000001000100	0.04	0.07	0.11	0.01
178	1	2004	T795000000000500	207.89	334.53	542.42	76.40
179	1	2004	E800000121000500	216.24	301.11	517.35	58.38
180	1	2004	P200000019001800	150.15	219.10	369.25	45.05
181	1	2004	H185000175001700	87.05	104.68	191.73	16.06
182	1	2004	H100000002000500	52.09	72.53	124.62	14.07
183	1	2004	H282500000002000	47.10	67.15	114.25	13.42
184	1	2004	M355000007000200	53.90	71.28	125.18	12.86
185	1	2004	D780000009000600	55.80	71.58	127.38	12.31
186	1	2004	W380000238000005	22.95	36.27	59.22	8.13
187	1	2004	S395000002000401	34.82	44.67	79.49	7.68
188	1	2004	E482501000007600	21.23	30.85	52.08	6.31
189	1	2004	C705000003000600	27.19	32.70	59.89	5.02
190	1	2004	M015000062000401	12.67	20.05	32.72	4.51
191	1	2004	D810000000020000	23.29	28.01	51.30	4.30
192	1	2004	S110000002002400	13.66	20.26	33.92	4.24
193	1	2004	A413000000001700	14.64	20.30	34.94	3.91
194	1	2004	A413000000001700	12.81	17.76	30.57	3.42
195	1	2004	E54000026001100	14.04	18.56	32.60	3.35
196	1	2004	R065000003000100	9.80	14.78	24.58	3.15
197	1	2004	T210000250001521	12.57	15.63	28.20	2.55
198	1	2004	S004001000000400	3.60	4.62	8.22	0.79
199	1	2003	E800000121000500	197.61	298.88	496.49	56.91
200	1	2003	B158504000006700	105.14	139.04	244.18	21.29
201	1	2003	T22000008001804	36.10	61.34	97.44	13.43
202	1	2003	M355000007000200	45.67	65.88	111.55	11.72
203	1	2003	B365502000000700	37.73	54.43	92.16	9.68
204	1	2003	M265095005000100	16.67	28.65	45.32	6.35
205	1	2003	V382000000006900	12.70	20.95	33.65	4.44
206	1	2003	W230000052000300	8.16	13.49	21.65	2.86
207	1	2003	W230000050001101	14.26	18.28	32.54	2.63
208	1	2003	V382000000000100	12.55	16.58	29.13	2.54
209	1	2003	A180000064001504	5.62	8.50	14.12	1.62
210	1	2003	L125000003003200	4.12	6.67	10.79	1.39
211	1	2003	T79000002002900	3.61	5.05	8.66	0.86
212	1	2003	B505000015000600	4.00	5.28	9.28	0.81
213	1	2003	S395000002000401	3.28	4.60	7.88	0.78
214	1	2002	E800000121000500	203.54	332.27	535.81	62.28
215	1	2002	B158504000006700	248.80	358.90	607.70	54.86
216	1	2002	T570002000001800	134.20	248.61	382.81	54.35
217	1	2002	L125000003003200	115.16	200.67	315.83	40.94
218	1	2002	E330000201000300	107.72	151.08	258.80	21.81
219	1	2002	M355000007000200	45.67	71.36	117.03	12.54
220	1	2002	M703000000012300	35.60	60.47	96.07	11.96
221	1	2002	V057700000002600	43.45	66.15	109.60	11.15
222	1	2002	B158504000004200	21.64	39.21	60.85	8.37
223	1	2002	E405002013002000	27.47	39.63	67.10	6.05
224	1	2002	A080000000106225	16.62	25.32	41.94	4.26
225	1	2002	V382000000007000	14.69	20.59	35.28	2.97
226	1	2002	M703000000012300	7.34	12.48	19.82	2.47
227	1	2002	W010000044001052	7.59	10.93	18.52	1.67
228	1	2002	T22000008001804	3.49	6.34	9.83	1.36
229	1	2002	F765000004000900	4.63	6.31	10.94	0.85
230	1	2002	C690000001000700	2.65	4.04	6.69	0.68
231	1	2001	E800000121000500	88.43	154.98	243.41	28.65
232	1	2001	F765000004000900	116.25	172.34	288.59	23.54
233	1	2001	A080000000106225	68.37	112.30	180.67	18.77
234	1	2001	B158504000006700	65.85	102.89	168.74	15.71
235	1	2001	S477000000040600	33.28	62.42	95.70	12.63
236	1	2001	S477000000040600	33.26	62.43	95.69	12.63
237	1	2001	V057700000002600	43.97	72.23	116.20	12.07
238	1	2001	M355000007000200	34.67	58.33	93.00	10.14
239	1	2001	M703000000012300	21.28	38.72	60.00	7.53
240	1	2001	F765000004000900	35.67	52.88	88.55	7.22
241	1	2001	G880000010000300	34.92	50.25	85.17	6.39
242	1	2001	S477000000009500	22.29	33.92	56.21	4.91
243	1	2001	L125000003003200	7.70	14.34	22.04	2.88
244	1	2001	C733000002002700	3.36	6.06	9.42	1.17
245	1	2001	T706000000000200	3.93	5.91	9.84	0.84
246	1	2001	N050000000001500	0.22	0.42	0.64	0.08
247	1	2000	T795000000000500	155.32	324.49	479.81	68.26
248	1	2000	I708000000001800	41.95	83.43	125.38	16.55
249	1	2000	F765000004000900	47.51	76.14	123.65	10.48

250	1	2000	C733000002002700	20.21	38.92	59.13	7.40
251	1	2000	G590001004002100	18.98	28.96	47.94	3.53
252	1	2000	G040000006000100	4.84	9.70	14.54	1.94
253	1	2000	M687000000002600	2.38	4.10	6.48	0.65
254	1	1999	T570002000001800	100.49	222.34	322.83	46.13
255	1	1999	M355000007000200	96.82	186.14	282.96	31.81
256	1	1999	I708000000001800	36.78	77.57	114.35	15.17
257	1	1999	R026300000001100	14.46	29.86	44.32	5.68
258	1	1999	F720000102000700	7.87	16.38	24.25	3.15
259	1	1999	T685000000005800	6.58	12.91	19.49	2.28
260	1	1999	T685000000005800	6.58	12.91	19.49	2.28
261	1	1999	R055003000002000	6.41	12.08	18.49	1.99
262	1	1999	H419500000006600	0.90	1.63	2.53	0.25
263	1	1998	F720000102000700	26.94	59.34	86.28	11.27
264	1	1998	I708000000001800	23.71	52.82	76.53	10.20
265	1	1998	A530000002000300	10.53	21.08	31.61	3.46
266	1	1998	O330000024001500	3.88	8.09	11.97	1.42
267	1	1997	M355000007000200	97.99	211.90	309.89	35.72
268	1	1997	I708000000001800	24.27	57.01	81.28	10.89
269	1	1997	M490000000009302	12.40	27.98	40.38	5.04
270	1	1997	R225001003001300	9.15	19.42	28.57	3.17
271	1	1997	L205000051000500	9.69	19.42	29.11	2.84
272	1	1997	B010000003000300	2.90	6.20	9.10	1.02
273	1	1996	M355000007000200	102.03	232.89	334.92	39.03
274	1	1996	L060001002001100	67.20	153.39	220.59	25.70
275	1	1996	P20000019001800	27.56	66.70	94.26	12.24
276	1	1996	I708000000001800	23.68	58.48	82.16	11.05
277	1	1996	B010000003000300	10.29	23.14	33.43	3.78
278	1	1996	L315000000001800	6.52	15.83	22.35	2.93
279	1	1996	M368000000004100	5.46	14.07	19.53	2.81
280	1	1996	M368000000004100	5.46	14.08	19.54	2.81
281	1	1996	P20000019001800	(27.56)	(66.70)	(94.26)	(12.24)
282	1	1995	M355000007000200	97.78	234.91	332.69	39.16
283	1	1995	M625500000000600	24.31	55.49	79.80	8.42
284	1	1995	V370002004002100	19.73	47.40	67.13	7.90
285	1	1995	S30000000002520	11.63	29.50	41.13	5.36
286	1	1995	I708000000001800	9.95	25.79	35.74	4.83
287	1	1995	L590000005000500	9.11	19.46	28.57	2.55
288	1	1995	L590000005000500	4.70	10.04	14.74	1.32
289	1	1995	L060001002001100	3.17	7.61	10.78	1.27
290	1	1995	W380000524000001	0.65	1.65	2.30	0.30
291	1	1994	M355000007000200	90.76	228.94	319.70	37.98
292	1	1994	N340098000224402	22.73	52.19	74.92	7.20
293	1	1994	I708000000001800	12.14	32.89	45.03	6.10
294	1	1994	S144000000005100	11.57	28.74	40.31	4.64
295	1	1994	E810000007000800	11.16	27.70	38.86	4.47
296	1	1993	I708000000001800	3.93	11.12	15.05	2.05
297	1	1992	T21000244001506	5.97	17.56	23.53	3.19
298	12	1999	R055003000002000	0.16	0.30	0.46	0.05
299	12	1997	M490000000009302	0.61	1.35	1.96	0.24
300	12	1996	L060001002001100	3.59	8.24	11.83	1.38
301	12	1995	M625500000000600	1.37	3.10	4.47	0.47
302	12	1995	S30000000002520	0.65	1.65	2.30	0.30
303	12	1995	L060001002001100	0.19	0.46	0.65	0.08
304	17	1993	I708000000001800	0.04	0.14	0.18	0.03
305	1	2003	F675006000001900	40.56	60.81	101.37	11.44
306	1	2002	F675006000001900	29.99	48.55	78.54	9.00
307	1	1999	W010000023000416	15.73	34.40	50.13	7.03
308	12	1999	W010000023000416	0.38	0.82	1.20	0.17
309	1	2015	D520003003000300	213.69	69.63	283.32	39.75
310	1	2015	L007001000007200	82.87	25.62	108.49	14.79
311	1	2009	L250000000000300	68.53	60.54	129.07	15.52
312	1	2008	W380000255000016	117.81	115.36	233.17	26.86
313	1	2007	W380000255000016	29.75	32.70	62.45	7.32
314	1	2007	W380000255000016	28.90	31.77	60.67	7.11
315	1	2006	M594202000014300	86.18	110.87	197.05	25.85
316	1	2004	E540000045000300	3.81	6.05	9.86	1.36
317	1	2002	C436000000003300	14.28	25.01	39.29	5.14
318	1	2001	C436000000003300	96.70	181.07	277.77	36.55
319	1	2000	C436000000003300	3.53	7.03	10.56	1.40

# 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

May 16, 2018

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

Re: Cash Count Report No. 2018-543

Dear Mr. Villarreal:

We conducted a surprise cash count of the cash held at the San Juan Tax Office on April 19, 2018, as required by Local Government Code §115.0035. The objective of the cash count was to determine whether total cash on hand reconciled to the total receipts issued for the day up to the time of the cash count and the approved change fund.

**Scope:**

The scope of our review was limited to a count of the cash on hand as of the time of the cash count. We also conducted a follow-up review of the internal control weaknesses identified in the cash count conducted on December 11, 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:**

Total cash on hand at the time of the cash count was \$28,662.25. Based on the results of our review, we concluded that generally total cash on hand did reconcile to the total receipts issued for the day up to the time of the cash count and the approved change fund of \$300.00. However, we noted that the system of internal controls for the collection and safeguarding of cash requires improvement as noted in the following observations.

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:**

According to staff, when accepting checks as payment, cashiers are not required to ensure that the payer's name, address, driver's license number, date of birth, and phone number are pre-printed or recorded on the face of the check. Staff is only required to verify that a Hidalgo County Appraisal District (HCAD) number, phone number, name, and address are included on the check. In addition, identification is not requested by the cashier to verify the information on the check.

The County Auditor's Office requires that prior to accepting a check for payment, the cashier must verify that the payer's name, address, driver's license number, date of birth, and phone number is pre-printed on the face of the check. If some of this information is not pre-printed on the face of the check, the cashier must request this information and record it in on the face of the check. Identification must be requested by the cashier to verify the information on the check.

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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, 379<sup>TH</sup> D.C.  
OVERSEER

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

L. KENO VASQUEZ  
JUDGE, 396<sup>TH</sup> D.C.

ISRAEL RAMON, JR.  
JUDGE, 436<sup>TH</sup> D.C.

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

Failure to ensure that cashiers verify that the payer's name, address, driver's license number, date of birth, and phone is pre-printed or recorded on the face of the check and verifying the information by requesting identification may increase the risk of accepting a forged or stolen check.

**Recommendation:**

Management should ensure that cashiers verify that the payer's name, address, driver's license number, date of birth, and phone is pre-printed or recorded on the face of the check and verified against the payers' identification.

**Observation No. 2:**

We noted that checks received for payment were made payable to either Hidalgo County Tax Assessor Pablo "Paul" Villarreal Jr.; Pablo (Paul) Villarreal Jr. Assessor & Collector; or Pablo (Paul) Villarreal Jr. PCC. In addition, signs were posted for the public's view instructing them to make checks payable to "Pablo (Paul) Villarreal Jr. Tax Assessor & Collector." Furthermore, tax statements sent out to tax payers instruct payers to make checks payable to "Pablo (Paul) Villarreal Jr., PCC."

On March 7, 2016, the County Auditor issued a letter to the Tax Assessor requiring cashiers to verify that checks are made payable to the Elected or Public Official's title (i.e. Hidalgo County Tax Assessor/Collector) prior to accepting a check as payment. Pursuant to Local Government Code Sections 112.002 and 112.006, the county auditor has financial oversight for all county offices and may dictate the accounting procedures and internal controls to be implemented by each county office.

Failure to ensure that checks are made payable to the Elected Official's title (i.e., Hidalgo County Tax Assessor/Collector) increases the risk of loss or misuse of County funds.

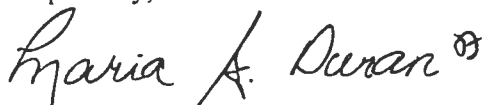
**Recommendation:**

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

Please provide a written management response to the observations noted above by May 25, 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 regarding this cash count or would like to schedule a meeting to discuss this cash count, please contact Abigail Guajardo, MSA, Internal Auditor II, at (956) 318-2511, ext. 4652, Yvonne Torres, Revenue Audit Supervisor, at ext. 4642, Letty Chavez, Director of Audit Division, at ext. 4651, Linda Fong, First Assistant Auditor, at ext. 4668, or me at ext. 4645.

Respectfully,



Maria Arcilia Duran, CPA  
Hidalgo County Auditor

cc: Eva Mireles, Chief of Operations  
Herlinda Lara, Substation Supervisor  
Valde Guerra, County Executive Officer

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**HIDALGO COUNTY DISTRICT JUDGES**